

FY2026
FINAL FISCAL PLAN

CITY OF GRAND RAPIDS

CITY OF GRAND RAPIDS

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CITY OF GRAND RAPIDS
FINAL FISCAL PLAN
FISCAL YEARS 2026 - 2030

MAYOR

DAVID LAGRAND

CITY COMMISSIONERS

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SECOND WARD	LISA KNIGHT	MILINDA YSASI
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CITY MANAGER

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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, 2024.

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-SEVENTH 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

PRESENTED TO

City of Grand Rapids
Michigan

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department

City of Grand Rapids, Michigan

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

Executive Director

Christopher P. Morrill

Date: **11/11/2024**

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July 1, 2025

Mayor and City Commissioners:

I am pleased to present this FY2026 Final Fiscal Plan with an adopted budget totaling approximately $735 million. It reflects our shared commitment to good governance and fiscal stewardship. It maintains essential services, sustains momentum on transformational projects, and positions the City to weather future uncertainty while remaining firmly rooted in our core values: accountability, collaboration, customer service, equity, innovation, and sustainability. I am grateful to the many City employees and leaders in the organization who contributed to the development of this fiscal plan and who provide outstanding service to our community, as well as our elected leaders.

This year's budget process followed a significant transition for our elected leadership. At a special retreat in January, the new Commission reviewed and refined the focus areas that had been affirmed when we launched our budget planning process in the fall of 2024. These revised FY2026 focus areas served as a foundation for departmental budget requests and shaped the development of this fiscal plan.

What you see here is how those priorities are translated into action while balancing the ongoing and necessary day-to-day operational functions of the City. This year's budget process was designed to be informative, transparent, and deliberative. It provided the entire Commission with a shared platform to align fiscal decisions with community priorities and organizational values.

As we approached this year's budget, we needed to be mindful of a number of "known, quantified" and "known, but uncertain" fiscal obligations on the horizon. As you are aware, we are actively engaged in collective bargaining with our employee unions with a target start date for new contracts that coincides with the FY2026 budget year. Bargaining years always require some measure of fiscal constraint as we are unaware of what the budget impacts and obligations might be over a three-year contract term. In addition, there are several grant-funded positions that have been providing important services associated with our organization values and strategic plan. Our obligation, by Commission Policy 700-02, is to bring those back to you for discussion and consideration during the budget process. Finally, we know that we have fiscal obligations to continue supporting the transformational projects that are helping to maintain our position as a leading destination for business, talent, and tourism in Michigan.

Even as we plan for progress, we remain mindful of the uncertainty ahead. While Grand Rapids continues to demonstrate economic resilience, we are not immune to broader pressures – including inflation, high labor and materials costs, supply chain challenges, and ongoing uncertainty around state and federal funding. Our ability to maintain current service levels – let alone expand them – depends on careful prioritization and continued discipline. As City Manager, I have built this proposed budget to maintain our resilience to potential fiscal storms. That means being cautious about expanding services, continuing to invest in long-term strategic initiatives, and ensuring that every dollar spent aligns with our mission, our values, and the expectations of the community we serve.

Budget Philosophy, Values, and Economic Context

The development of this fiscal plan reflected continuity in both approach and values. We prioritized long-term sustainability over short-term expansion, reaffirmed our commitment to strategic priorities, and structured the plan to be adaptable in the face of economic and political uncertainty. As always, the City's six core values – accountability, collaboration, customer service, equity, innovation, and sustainability – remain central to the decisions presented in this plan.

Several indicators signal potential volatility ahead. Local economic forecasts remain cautiously optimistic, but national and global pressures – including U.S. economic performance, trade policy, inflation, regulatory shifts, and political gridlock – pose significant risks. While the banking system remains stable and the labor market resilient, wage pressures, housing costs, and slowing migration trends challenge our local capacity for continued growth. At the same time, availability of one-time relief and recovery funding sources from the state and federal government is winding down, and the long-term structural gap between expenditure growth and revenue growth is widening. This mismatch, left unchecked, will eventually impact the City's ability to sustain current services without new revenue or service realignment.

The City's approach has been proactive. We have maintained discipline in our financial practices, pursued grants and partnerships to stretch our local dollars, and invested in tools and systems that improve our efficiency. We are also leaning into innovation – such as piloting artificial intelligence tools to improve customer service and efficiency and investing in a state-of-the-art zoning platform aligned with our new Community Master Plan.

Now more than ever, it is important to continue investing in ways that reflect our values and meet the most pressing needs of the community. This plan takes a cautious approach to service expansion, includes funding to meet unfunded government mandates, sustains staffing levels where appropriate, and emphasizes continuity in core operations. It also reflects our

shared belief that public service is a long game – one that requires balancing short-term pressures with long-term commitments to people, place, and possibility.

FY2026 Fiscal Plan Overview

The FY2026 Final Fiscal Plan includes approximately $735 million in total appropriations across all funds – an overall increase of 6.5% compared to the adopted FY2025 budget. The General Operating Fund (GOF) appropriation is approximately $196 million, reflecting a year-over-year increase of 5.2%. This growth is driven primarily by inflationary pressures on goods and services, as well as competitive wage and benefit adjustments included in labor agreements executed during FY2023.

☑ Refer to the "General Operating Fund" section for the fund statement.

The plan maintains the City's property tax millage at a level sufficient to continue essential services such as refuse and recycling, with a recommended rate of 8.8587 mills. This figure represents a slight decrease compared to the FY2025 rate and continues funding for Clean Community initiatives at their current service level.

☑ The proposed property tax millage decrease is explained in greater detail in Exhibit C on pp. 23-25.

With increasing expenditures, the City continues to face a structural challenge: the rate of expenditure growth – driven by labor costs, regulatory requirements, and infrastructure needs – exceeds the rate of revenue growth. Although we have recently relied on excess fund balance and one-time federal or state resources (e.g., American Rescue Plan Act, a.k.a. "ARPA") to bridge this gap, those resources are now limited. This dynamic reinforces the importance of maintaining discipline in spending and focusing investments in the highest-priority areas identified by the City Commission and our community.

☑ The ARPA investments are in Exhibit C on p. 31.

The FY2026 plan includes $189,213,037 in capital investments, the first installment of a projected $582,175,025 in total capital investments across the five-year capital improvement plan. These investments reflect a blend of funding sources, including General Operating Fund support, bonds, millages, leveraged partner dollars, and state and federal allocations. Capital priorities include continued site development and service relocation related to the future Acrisure Amphitheater,

investments in citywide parks and trails, and major fleet and facility modernization – including upgrades to support alternative fuel infrastructure.

☑ The proposed capital investments are grouped by strategic priority in Exhibit F starting on p. 58 and their distribution by Ward is presented on pp. 59-60.

The City is continuing to issue debt strategically, both to accelerate transformational projects and to equitably spread the costs of long-lived infrastructure over time. For example, relocation of City services from 201 Market to 1500 Scribner will modernize our maintenance and fleet operations and prepare for the long-term needs of a growing city. This approach ensures that current and future residents share in both the benefits and responsibilities of the assets we are building today.

Strategic and Transformational Investments

The investments proposed in this FY2026 plan are intentionally focused – designed to sustain current service levels, follow through on major capital initiatives, and advance the community's highest priorities as articulated in the new Community Master Plan, City Strategic Plan and FY2026 Commission focus areas. Collectively, these investments reflect a balance of continuity and transformation: they uphold our foundational commitments while preparing the City to meet the evolving needs of residents, businesses, and neighborhoods.

☑ The Strategic Plan can be found at www.grandrapidsmi.gov/strategicplan.
☑ Performance reports and updates can be found at www.grandrapidsmi.gov/strategicplan.

This fiscal plan supports the continuation of all essential services while making targeted additions to build long-term capacity. Examples include:

- Increased investment in fire services through operational funding for the Kendall Street, Division Avenue, and Training Center facilities.
- Funding to sustain progress in 911 Dispatch operations through four additional positions focused on performance, retention, and overtime reduction.
- A second police academy class to continue progress toward full sworn staffing.
- Additional Water System staff to support production, testing, and documentation.

- Investment in economic development and equity initiatives, including continued support for the Third Ward Equity Fund, sustainable staffing for small business and inclusion programs, and expanded funding for the West Michigan Welcome Plan and Grand Rapids Sister Cities International.
- An additional fire inspector to support development review and inspection services.
- Continued implementation of the Community Master Plan, including the first phase of the Zoning Ordinance update and support for technology platforms that align regulatory tools with community vision.
- Sustained funding for climate and sustainability efforts, including deployment of solar at the Butterworth Landfill.
- Support for meeting a recently imposed state mandate on background checks for firearm purchasers through staffing and systems investment.

The plan also ensures continued investment in employee-centered initiatives, including compensation and classification study implementation, fair and reasonable collective bargaining outcomes, and administrative support capacity to keep pace with organizational growth. Where appropriate, grant-funded positions approaching expiration have been proposed for continued support using General Operating Fund dollars – reflecting the City's intent to retain critical functions and maintain progress in areas such as public safety oversight, youth development, and climate action.

Major capital investments continue to advance transformational projects such as the Acrisure Amphitheater, the Amway Soccer Stadium, and extensive park and riverfront enhancements. These projects will reshape public space, expand access to culture and recreation, and create long-term economic opportunities – particularly through equitable development strategies. The City's ability to leverage local funds with state and federal dollars, including time-sensitive allocations through ARPA and state grants, is key to accelerating these investments now rather than years from now.

In addition to these capital and operating priorities, the plan maintains ongoing support for tools and systems that enable effective service delivery: modernizing traffic signals, enhancing customer service platforms, piloting AI tools, and upgrading core IT infrastructure. These investments may not be as visible as buildings or vehicles, but they are essential to a high-functioning local government.

A comprehensive breakdown of proposed investments, including both new and continued funding organized by Strategic Plan priority area, is included in Exhibit D of this document.

Organizational Capacity and Workforce

The City of Grand Rapids is a complex and multifaceted organization. With approximately 1,716 full-time equivalent positions and over 1,000 seasonal, part-time, and temporary employees, we serve 200,000 residents, 150,000 non-resident workers, 325,000 utility customers, and millions of annual visitors to Kent County. Our workforce is the engine behind every service, from public safety and mobility to permitting, customer service, parks, and utilities.

- ☑ 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.

This fiscal plan includes strategic investments in the City's workforce to sustain high-quality service delivery, address areas of operational stress, and prepare for the future. Notable additions include capacity for fire and emergency operations and dispatch staffing. Continued collaboration across departments and with partners on violence prevention strategies, mental health co-response, the Homeless Outreach Team (HOT) and related programs, allows sworn personnel to focus on core responsibilities while preserving capacity in critical areas such as investigations and strengthening community relationships.

Where feasible, we are reducing reliance on contractual services by building in-house capacity – for example, through the addition of journeyman electricians to support 24/7 emergency response for Energy, Lighting and Communications. This approach strengthens institutional knowledge and improves responsiveness while keeping long-term costs stable.

The proposed budget also addresses organizational continuity and resilience, including:

- Consideration for the recently completed classification and compensation study, providing competitive wages and consistent job structures across departments;
- Resources to support fair and reasonable collective bargaining outcomes;
- Sustained support for communications and community engagement systems, which have grown in scale and complexity over the past several years.

As a service-based organization, the City's ability to deliver on its promises depends on attracting and retaining a talented, diverse, and mission-driven workforce. This budget continues to "grow our own" talent through departmental training pipelines, workforce partnerships, and thoughtful succession planning. It also recognizes that we must provide employees

with the tools, compensation, and work environment they need to succeed – especially amid rising costs and increased service expectations.

A detailed roster of proposed position changes, including both additions and positions considered but not included, is available in Exhibits G and H of this document.

Public Engagement and Civic Partnership

A strong budget reflects more than fiscal discipline – it reflects the priorities and voices of the people it serves. Over the past year, thousands of residents, business owners, and community partners have engaged with the City in shaping services, programs, and long-term plans. This fiscal plan is informed by that input, alongside the policy guidance of the City Commission and the expertise of City departments.

Public engagement has taken many forms, including:

- City Commission Night Out meetings across all three wards;
- Engagement with over 3,800 residents on parks and recreation investments and priorities;
- Feedback from more than 360 volunteer board and commission appointees, many of whom help guide funding and policy decisions;
- Targeted department-level outreach efforts, customer surveys, and community meetings;
- Results from the National Community Survey (NCS), which was most recently administered in the spring of 2024.

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.

Looking ahead, FY2026 will see continued emphasis on effective community engagement. The Community Engagement Manager in the Communications Department is leading implementation of a citywide engagement framework. This framework will provide consistent guidance for departments, align engagement activities with project and policy goals, and

enhance the overall quality and accessibility of civic participation. Training and support for staff will continue to build capacity across the organization during this fiscal year.

In addition, the City will continue to rely on regular benchmarking tools like the National Community Survey, with the next cycle launching in early 2026. These tools provide valuable data on quality of life, service delivery, and resident priorities – ensuring that the City is not only listening to the community, but adapting in measurable and actionable ways.

The FY2026 Final Fiscal Plan reflects this commitment to meaningful engagement and shared responsibility. It also recognizes that strong governance is a collaborative endeavor. Through continued partnership with residents, businesses, nonprofit organizations, educational institutions, and other units of government, we will continue to translate vision into action – together.

Conclusion

As we look ahead to FY2026, we do so with a sense of both resolve and optimism. This fiscal plan is rooted in our shared values and guided by the updated focus areas set by this Commission. It reflects the realities of today while preparing the City for tomorrow – balancing continuity with innovation, caution with ambition, and near-term needs with long-term impact.

We continue to deliver on transformational projects that will define Grand Rapids' physical, cultural, and economic landscape for decades to come. At the same time, we are strengthening core operations, investing in people, and building internal capacity to ensure that all residents experience the benefits of a well-run city. Our ability to move forward, even in times of uncertainty, stems from the professionalism of our workforce, the engagement of our community, and the leadership of this Commission.

As Grand Rapids celebrates its 175th anniversary, we are reminded that great cities are not built by accident – they are built through principled stewardship, collaborative effort, and a long view of what is possible. I am proud of the work reflected in this plan and grateful for the dedication of our staff and the continued trust of our elected leaders and residents. I look forward to working with you in the weeks ahead to refine and adopt a budget that sustains our progress and reflects the priorities of the people we serve.

Respectfully submitted,

Mark A. Washington
City Manager

Exhibit A: The Strategic Plan Remains Our Roadmap

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



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



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 13, 2024 Commission Workshop, the City Commission affirmed focus areas for FY2026. The focus areas were reviewed and refined by the City Commission during the January 23, 2025 retreat. The "Investments by Strategic Plan Priority" section of this letter includes strategic investments related to these focus areas.

FY2026 Focus Areas

Governmental Excellence	
• Maintain fiscal sustainability • Hire, develop and retain a talented and diverse workforce • Leverage benefits of new Enterprise Resource Planning system and emerging technologies such as generative AI • Eliminate FOIA backlog • Evaluate and prioritize implementation of facilities assessment recommendations • Continue to leverage legislative and funding opportunities based on approved agenda • Implement long-term strategy for disposition of Renewable Natural Gas from the City's biodigester	• Continue relocation of City staff and services to Scribner • Begin evaluating alignment between adopted Community Master Plan and Citywide Strategic Plan • Evaluate implementation options for Classification and Compensation study results, and begin implementation • Complete collective bargaining with all units, and execute any negotiated modifications to contracts • As three Transformational Brownfield Projects are built in and around downtown, including two new significant entertainment venues, engage in resource planning to evaluate sustainable service levels

Economic Prosperity & Affordability	
• Support creation of affordable and market rate housing supply, leveraging full range of existing tools and partnerships • Continue implementation of a GR land bank • Improve neighborhood business corridors and optimize authorities • Support improvement in the Continuum of Care and other community partners' coordination and outcomes • Implement the Community Master Plan • Continue public/private partnership effort to complete the amphitheater and soccer stadium Transformational Brownfield Projects with focus on economic inclusion and ensuring associated housing development • Continue to eliminate barriers to competition in award of City contracts and leverage partnerships to support MLBEs, MBEs, WBEs, and other local entrepreneurship efforts	• Develop parking investment strategy including review of current parking portfolio to guide future infrastructure needs • Implement Third Ward Equity Funded projects • Continue implementation of river restoration (lower reach construction, continue partnership around upper reach design) • Continue construction of river edge projects (Public Museum, Leonard to Ann trail, Fulton to Wealthy trail, Oxford trail, Canal Park) • Complete 5-year Consolidated Housing and Community Development Plan • Expand access to safe, people-centered mobility options
Engaged & Connected Community	
• Begin implementation of a comprehensive community framework for engagement • Improve engagement with neighborhood organizations • Continue immigrant / refugee community engagement • Sustain 311 Customer Service levels and enhance access	• Strategically enhance the celebration of arts, culture, and heritage in city neighborhoods and commercial districts • Implement improvements to enhance project communications and stakeholder engagement in City project design and construction processes

Health & Environment	
• Sustain 100% municipal renewable energy with decreasing reliance on Renewable Energy Credits (RECs) • Evaluate opportunities for implementation of the Climate Action and Adaptation Plan, as well as building decarbonization strategies identified through the Healthy and Zero Carbon Buildings Initiative (EH Zero) • Reduce municipal fleet emissions • Begin deploying solar at Butterworth Landfill to power primary circuit • Develop and implement strategies for improved waste diversion and operational efficiencies in materials management programs	• Monitor effectiveness of urban forestry prioritization focusing on priority 1 and 2 trees • Continue to work toward meeting 40% tree canopy goal • Achieve milestones on major park capital projects (complete MLK Park Lodge; start Roosevelt Park lodge renovation; continue Silver Creek Corridor planning) • Continue lead service line replacements • Continue implementing the lead hazard control program to address lead-based paint in homes
Mobility	
• Enhance connectivity of and maintain bike/pedestrian trails and sidewalks throughout the city • Improve micro-mobility access and utilization for first/last mile • Strategize on communitywide carbon emissions reductions for the transportation sector	• Collaborate on regional strategic transportation planning activities (The Rapid, County, GVMC) to support housing affordability and job opportunities • Reduce speeding and improve safety and mobility for pedestrians, cyclists and other micromobility riders • Continue implementation of parking rate competitiveness framework
Safe Community	
• Improve community-police relations • Enhance crime prevention and violence reduction actions, including youth programming and domestic violence prevention • Continue to support Cure Violence • Evaluate and refine place-based / collective impact of safe community pilots • Improve co-response models	• Implement wildlife management plan • Build new fire stations and a training center • Continue emergency management and resilience planning and implementation • Prepare to support community through traumatic events

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

In FY2026, the Strategic Plan will be updated with new and refined objectives, strategies, and metrics that are responsive to evolving conditions, and that reflect related City plans and policies such as the new Community Master Plan. Strategic plans typically are refreshed every 3 to 5 years and our update will fit within that best-practice cadence. The City Commission will be briefed on the draft update at the appropriate time – anticipated during the fall of 2025.

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

Exhibit B: Continuing Our Commitment to Equity

Our equity value is embedded throughout government operations and in the City's Strategic Plan. The City of Grand Rapids has and will continue to comply with the 2006 Michigan Civil Rights Initiative by ensuring that our programs and services are race- and gender-neutral. The investments identified by our departments are created in accordance with the law and with the City's Strategic Plan.

We continue to operationalize equity through expanded learning opportunities, such as the continued support of the Equity Champions cohort and the Equity Learning Community. We have focused on both broad efforts, such as creating a shared understanding of diversity, equity and inclusion (DEI) concepts, and on community-specific efforts, such as learning about the realities facing immigrant populations and communities of color historically and currently in Grand Rapids. All these efforts continue to build the capacity of our staff to apply this learning to City processes, practices, and policy. The City has a distributive model for our DEI work, in that each department is to lead with equity within their scope of work and control, and the Office of Equity and Engagement (OEE) provides guidance, training, equity consultation, core accountability, and strategic leadership to advance the work.

We continue to address systemic and institutional barriers and disparities so Grand Rapids can achieve our vision to be nationally recognized as an equitable and welcoming city. No matter the circumstances – whether comforting or challenging – our vision remains constant. This vision continues to compel us to improve our community so that one's race, ethnicity, national origin, zip code, income, gender identity, or sexual orientation will not influence or determine quality-of-life outcomes.

Leading with equity includes being systemically and historically aware. City departments' FY2026 equity strategy submissions reflect departments' work to research and reflect on how their specific roles within local government are situated within other structures, how bias and barriers 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 implement race and gender neutral practices that foster a stronger sense of belonging and inclusion, 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 in order to promote equitable social and economic development for all Grand Rapidians.

The City's Strategic Plan reflects our commitment to embed equity into all City operations. During the budget process, City departments identified race- and gender-neutral commitments to advance equity. Many of the equity efforts described 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 FY2026 budget includes approximately $36.27 million in investments, identified as departmental priorities, that have a quantifiable equity outcome or impact. Some of the specific investments designed to advance equity include, but are not limited to:

- Lead service line replacement, $12 million
- Environmental Services Construction Projects, $5.7 Million
- Indigent Defense, $5 million
- Reduction of Child Lead Exposure, $2.35 million
- Office of Oversight and Public Accountability (policy change, disparity reduction and engagement), $2.3 million
- T DART (Dash ARound Town) Carshare Program, $1.8 million
- Economic Development SmartZone Incubator, $1.5 million
- Office of Equity and Engagement, $1.3 million
- Third Ward Equity Fund, $1 million
- Eviction Prevention and Reducing Homelessness, $380,000
- Alternative Sentencing, $358,700
- River Equity Analyst, diverse river engagement and outcomes, $300,000
- Free summer day camp programming, $258,000
- Water/Sewer Bill Assistance, $233,690
- Office of Innovation equity-centered approach takes an action-oriented approach to leveraging city staff and team positionality to intentionally remove and prevent barriers experienced by people, $225,248
- Staff dedicated to Environmental Justice/Climate Justice, $222,734
- GRow1000 Academy and To College Through College (T2C) (youth employment and college support for youth), $199,821
- Neighborhood Match Fund (contracts to advance social justice and cohesion), $150,000
- Problem Solving Courts, $81,967
- Develop With Us (equity-based engagement model), $75,000
- Grand Rapids Neighborhood Summit, $60,000
- Neighborhood Association Collaborative Leadership Training, $50,000
- Green Infrastructure Improvements in Neighborhoods of Focus, $50,000
- Climate Action and Adaptation Plan, $30,000
- Language access and hearing assistance, $20,000

- Clean Slate Expungement Program, $13,500 (with an additional $45,000 budgeted in the 61st District Court)
- Recruiting for multi-lingual election workers, $10,400
- Language translation Office of Special Events, $10,000
- Support for implementation of the Black Business Voices Advisory framework, $125,000

This year's race-neutral and gender-neutral equity strategies reflect the City's continued commitment to being an equitable, welcoming, innovative and collaborative city with a robust economy, safe and healthy community, and the opportunity for a high quality of life for all.

Exhibit C: Financial Overview

As the budgetary benefit of federal and state pandemic-era fiscal relief programs continues to fade and much uncertainty exists surrounding the continuity of federal funding, the City also faces the challenge of anticipated expenditure growth outpacing projected revenues. While the City is expecting to end Fiscal Year 2025 with expected revenue exceeding expenditures in the General Operating Fund (GOF), the forecast shows increasing spending down of fund balance year-over-year beginning in FY2027. This change can be partially attributed to the loss of revenue replacement from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF) and the expiration of other grant funding, but it also is evident that the cost of maintaining existing services and levels of service will outpace ongoing local revenue sources. There also have been program enhancements that were previously funded through ARPA and other grant programs that the City has decided to continue. Per the recently updated City Commission Policy 700-02, grant-funded roster positions continue only while the grant funds are available. At the conclusion of a grant or when the awarded funds have expired, the grant-funded position must be removed from the roster and there is no expectation for automatic General Fund or any other City operating fund subsidy. However, the City Commission has the prerogative to consider new position funding or continuation with City operating funds as part of the budget process. In accordance with this policy, several previously grant-funded roster positions were not included in the proposed budget and required adoption of an amendment by the City Commission for continued funding.

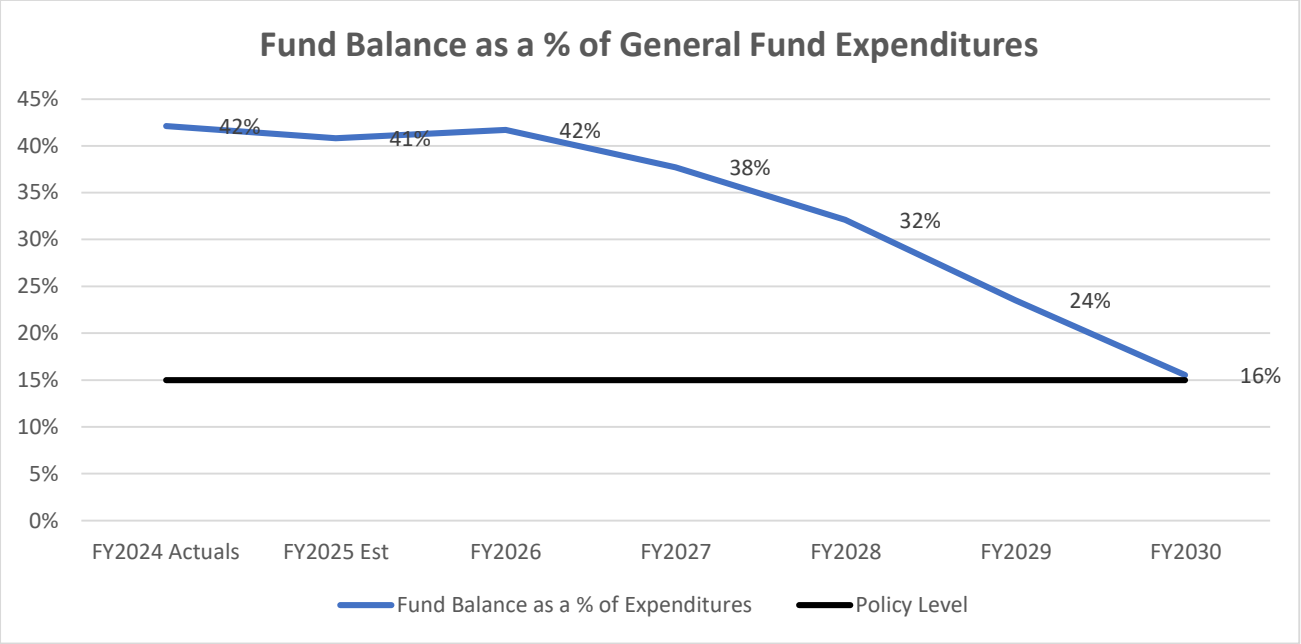
Traditionally, user charges, fees and fines have supplemented general tax revenue to cover the cost of services; however, those rates have not increased as much as inflation and other costs associated with providing services. With this FY2026 Fiscal Plan and fiscal outlook the City is evaluating services and proposes adjusting certain user charges, fees and fines to accommodate partial or total cost recovery to better fill gaps. We plan to evaluate various fee structures and cost recovery policies following adoption of the FY2026 budget to support continued discussion and countermeasures to address the GOF structural issues in future budget years.

West Michigan remains well positioned relative to the broader Michigan economy, due to our region’s diversified economy, relatively young workforce, and the community’s ability to strategically plan future development. The City is also in the midst of several transformational projects that are expected to drive economic growth and development including the Acrisure Amphitheater and the Amway Soccer Stadium. We are still experiencing some supply chain delays, and above-trend increases in the costs of goods and services. This is only expected to be exacerbated by the potential impact of tariffs on everything ranging from vehicles to steel and technology. Personnel cost increases are a major driver of expenditures in most funds. Specifically, police and fire pension costs continue to rise. Also, 24 positions (12 in the General Fund) were added to enhance key services and outcomes during FY2026 including 2 unfunded positions (due to expiring grants)

approved by the Commission (detailed in Exhibits G and H on pp. 65-66). Two additional partially funded positions were also approved for full year funding in the General Fund – these positions were included in the Preliminary Fiscal Plan roster count with an adjusted FTE reflective of the partial year funding. The cost of these 4 unfunded positions is now included in the FY2026 Final Fiscal Plan. Lastly, the City's collective bargaining agreements expired at the end of FY2025. Bargaining for the next three-year contract continues with estimated wage adjustments reserved for in the General Fund. Budget amendments are anticipated in FY2026 once final agreements are reached. This fiscal plan maintains service levels and provides some enhancements in key areas which are noted elsewhere in this letter. Departments did try to mitigate cost increases where possible, but offsetting the impact of inflationary pressures completely would have resulted in a reduction in services.

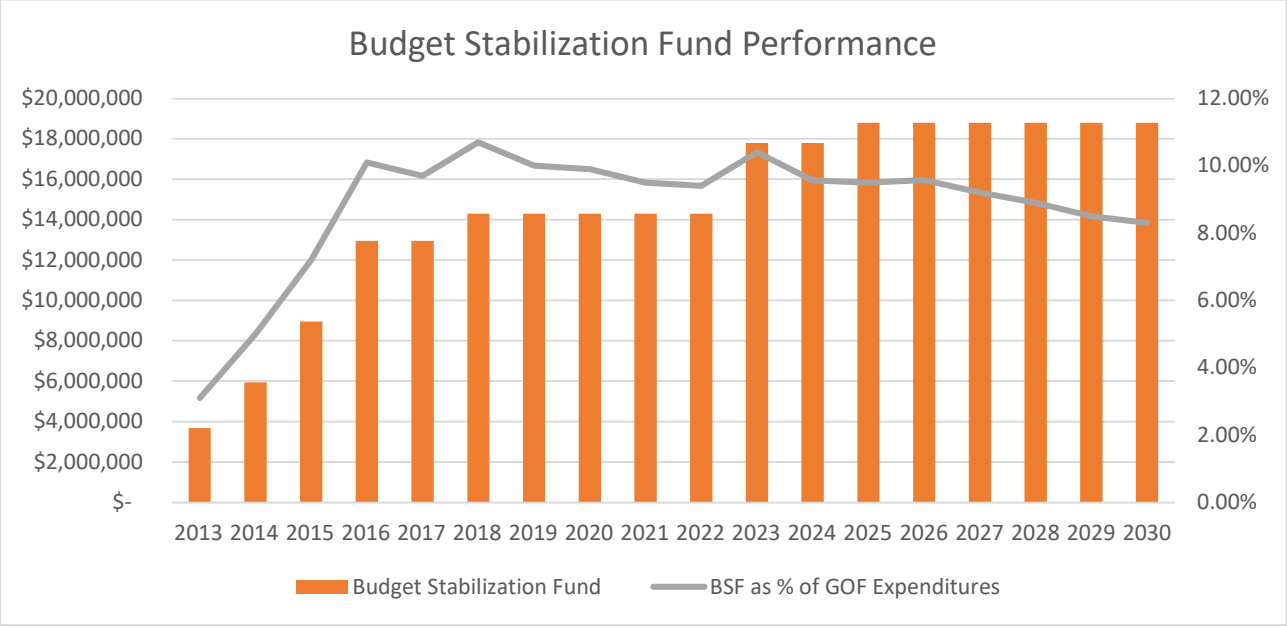
The FY2026 Fiscal Plan was developed with consideration of our adopted budget guidelines and fiscal policies. An in-depth discussion of these can be found later in the "Budgeting Basics" section of this fiscal plan. Below are the key policies that informed the resources available to fund capital investments and operational activities:

- **Maintain a General Operating Fund policy level fund balance of at least 15% of General Operating Fund expenditures:** The General Operating Fund experienced better-than-expected income tax receipts as well as federal assistance for funding certain programs through the American Rescue Plan Act's (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF). Additionally, investment income continues to elevate revenue due to favorable interest rates and cash balances inclusive of bond proceeds and grant awards. This is expected to trend down as cash balances are expended on capital projects and grant-specific programs as well as interest rates potentially continuing to decline over time. As a result, GOF fund balance as of FY2024 year-end was 42.1% which is well above policy level of 15%. As illustrated by the graph below, GOF fund balance will decline as expenditures exceed revenues over the next five years and is projected to be even with, or slightly above, the policy level of 15% by FY2030. This spend-down will be discussed later in the section, "Statement of Operation."



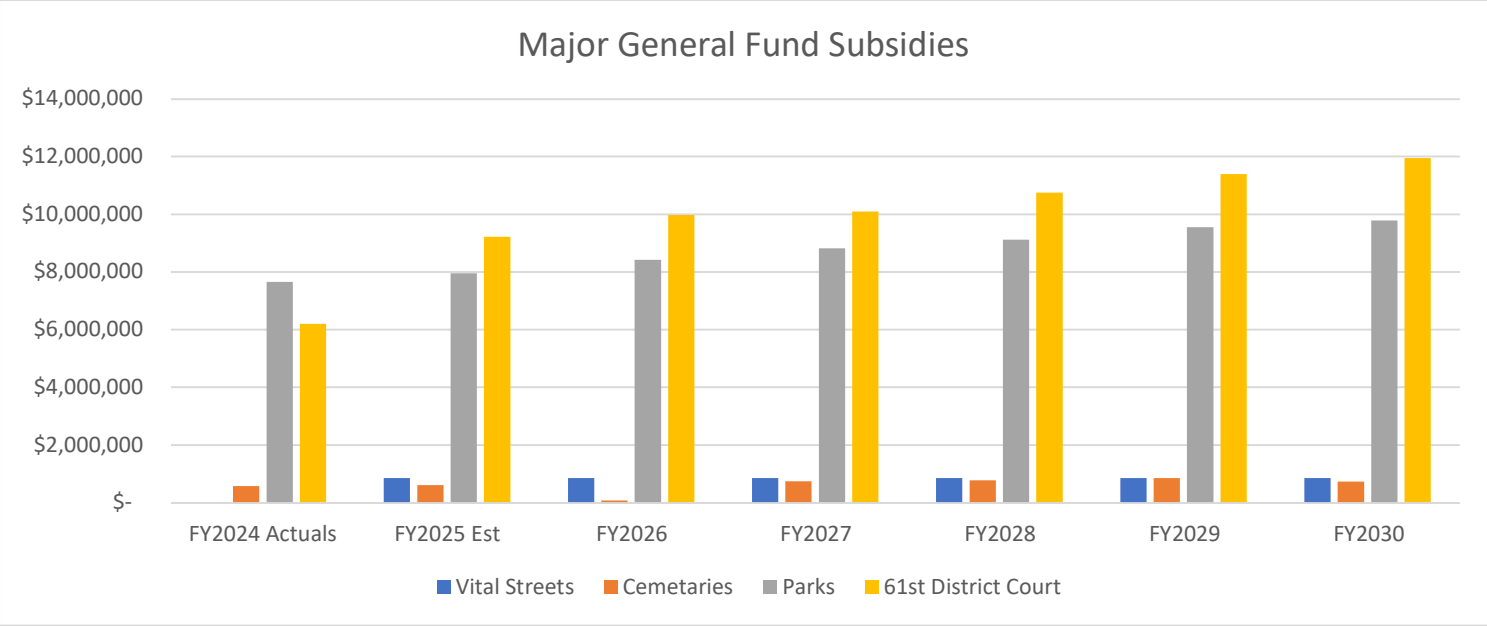
- Enterprises and Utilities must have a fund balance at a minimum of 25% of expenditures while most other funds maintain a fund balance of at least 15%. Detail on their financial performance can be found in later sections of this fiscal plan.

- **Budget Stabilization Fund policy level of no less than 10% of General Operating Fund expenditures:** Created in 2013, the Budget Stabilization Fund is maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended. The City must maintain a balance of at least 10% of General Operating Fund expenditures and shall not exceed 20% of the most recent GOF budget as adopted or the average of the municipality's five most recent GOF appropriations. This budgetary tool requires a two-thirds vote of its elected body to appropriate any of these funds for spending. In FY2025, the City contributed an additional $1.0 million to the Budget Stabilization Fund. At 9.6% of GOF expenditures for FY2026, the current balance of the Budget Stabilization Fund of $18,798,835 is not in compliance and would require an additional $800,000 contribution to come into compliance. Below is a history of funding levels of the Budget Stabilization Fund as well as percentage of GOF expenditures since its inception in 2013.



Note that in order to contribute to the Budget Stabilization Fund, the City must have a positive net income. Since there is anticipated operating income for FY2025, we anticipate that the City will be able to restore the Fund to the 10% level in FY2026. Should the City achieve a positive net income by the end of FY2026, as forecast, the City Commission could choose to contribute more funds into the Budget Stabilization Fund.

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



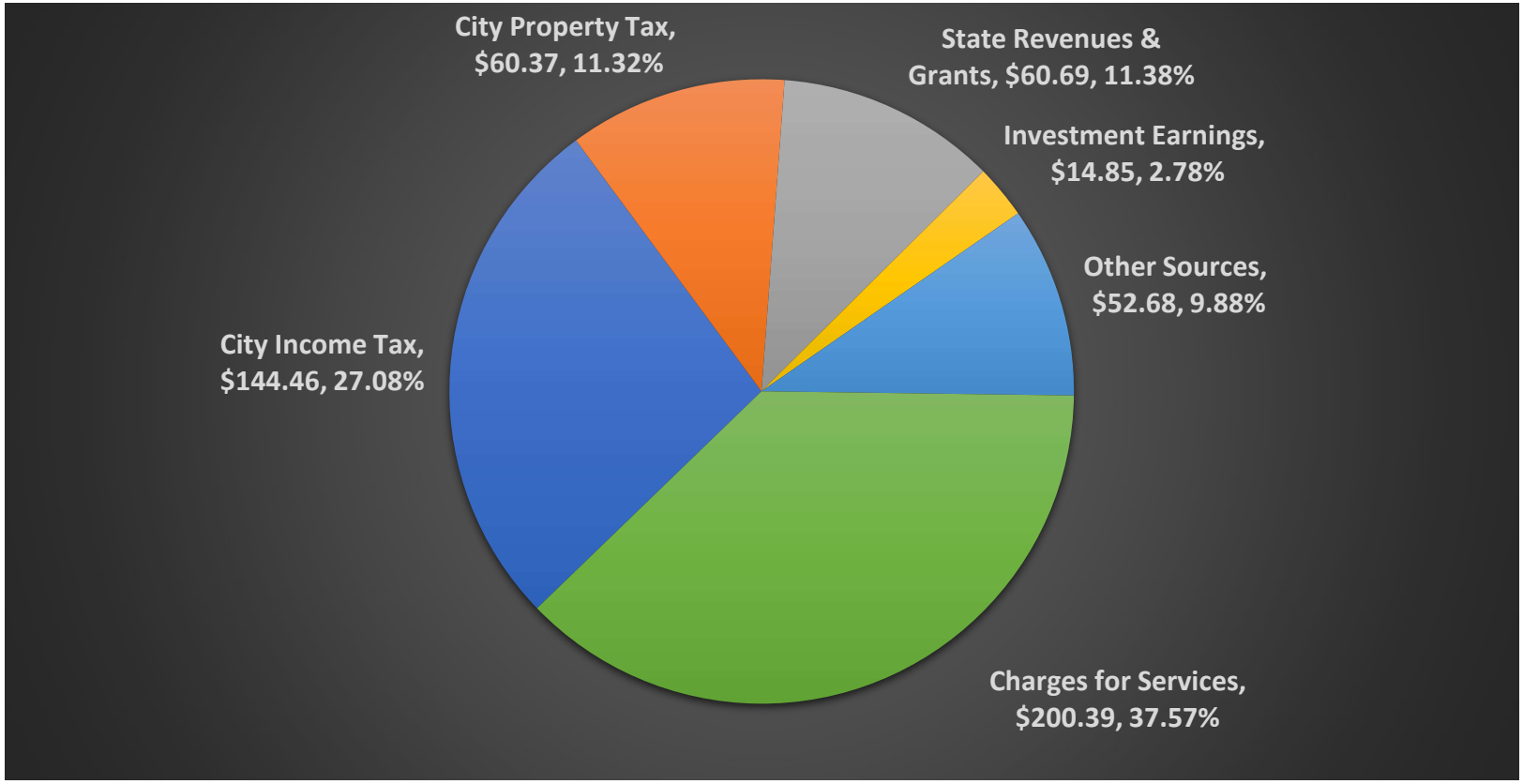
- **Capital Reserve Fund is funded by no less than 5% of income tax revenues:** The City has been below this policy level since FY2018 due to constrained General Operating Fund capacity but has been working diligently to return to the 5% level. The City has budgeted to reach the 5% policy level in FY2026, and the forecast reflects maintenance of this policy level through FY2030.

- **Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual authorization.** The Police Department remains committed to investing in improved training and desired outcomes for the community. The Department continues to work on the implementation of their strategic plan as they approach full staffing with this budget. In this fiscal plan, Police services are 35.0% of General Operating Fund expenditures, slightly below the FY2025 level of 35.2%.

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

Revenue Overview

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

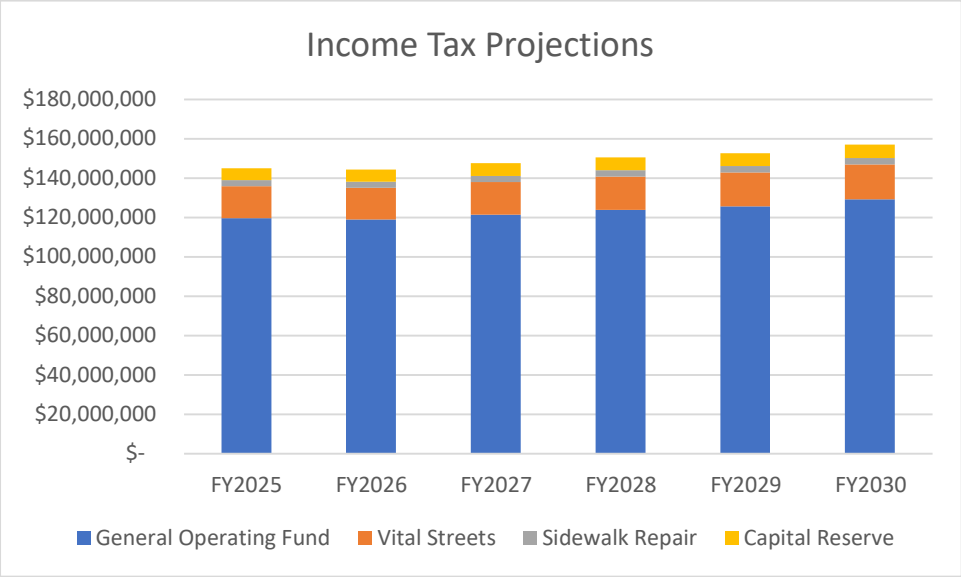


Income Taxes

Income taxes fund the General Operating Fund, Capital Reserve Fund, Sidewalk Repair Fund, and the Vital Streets Fund. The City is currently on pace for a 6% increase in income taxes over last year. Compliance work, which is the City's investment in identifying and collecting the backlog of owed income tax payments from resident and nonresident individuals,

continues to push growth in income tax revenue. Last year the City collected over $16 million in compliance payments from the backlog of many years of owed receipts. As we catch up on this work, we expect to collect less every year until we normalize around $6 to $8 million annually in compliance payments in year five of the forecast.

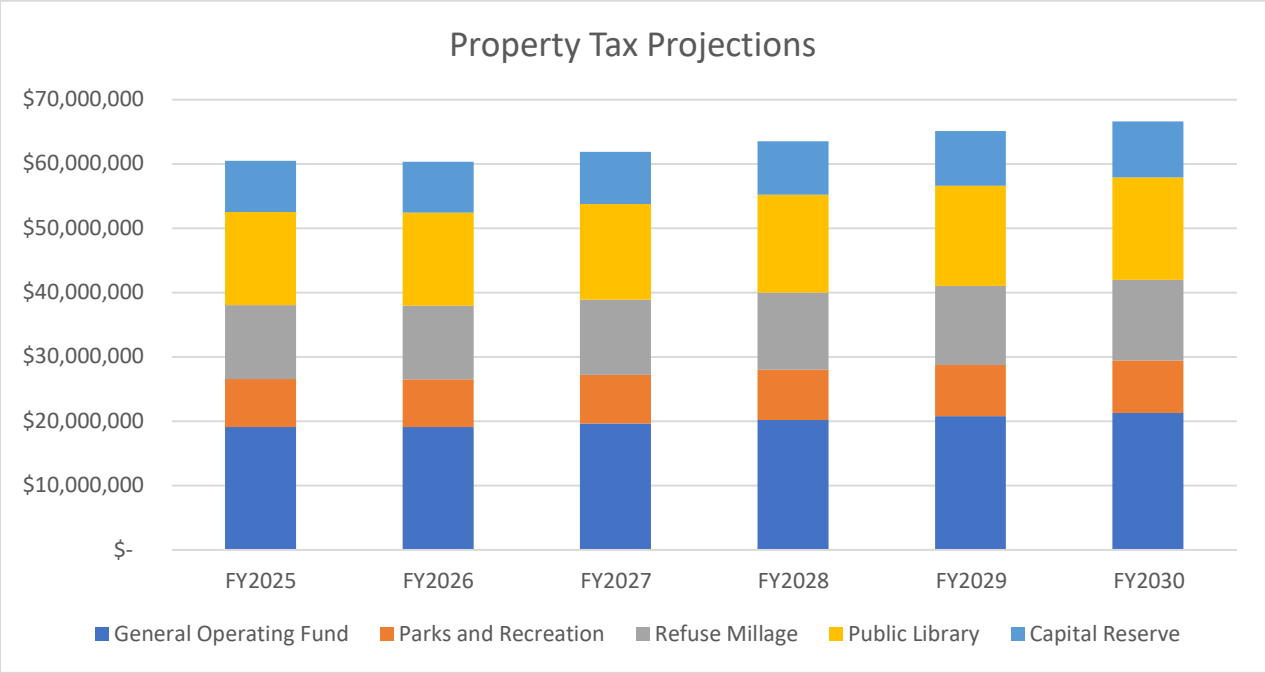
Given the City's record of outperforming the state and nation during recessions and because consumer spending remains stable while unemployment is low locally, the forecast for growth in income tax receipts is 3.5% in FY2026 and 3.0% in FY2027 through FY2030. While this forecast appears optimistic in a time of economic uncertainty, the City's backlog of compliance work is projected to extend over the next two years to help cushion revenue shortfalls should they occur.



Property Taxes

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

found in the “Revenue Overview” section of this fiscal plan. Growth across the five-year forecast is approximately 10%. 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 more than the rate of inflation this year, you will see in the chart below that there is a “roll back” of property tax rates.

2025 (FY2026) Property Tax Millage Rate

	Max Authorized Millage	2024 (FY2025)	2025 (FY2026)	Increase (Decrease)
City Operations	6.4100	5.6252	5.5503	(0.0749)
Library	0.3741	0.3460	0.3413	(0.0047)
Promotional	4.0000	0.0068	0.0064	(0.0004)
Refuse	3.0000	1.8000	1.8000	0.0000
Parks II	1.2500	1.1764	1.1607	(0.0157)
Total	**15.0341**	**8.9544**	**8.8587**	**(0.0957)**

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, 2024	$681.84	$76,146	$250,577
As of July 1, 2025	$720.69	$81,354	$276,696
$ Increase (Decrease)	$38.85 annually	$5,208	$26,119
% Increase (Decrease)	5.70%	6.84%	10.42%

Taxable values continue to grow because of a strong real estate market in Grand Rapids. That growth will result in the average Grand Rapids taxpayer paying $38.85 more annually ($3.24 per month) in property taxes. For water and sewer services, the average annual cost increase will be $44.52.

Proposed Service Provision Fees

On December 17, 2024, the City Commission approved the calendar year 2025 water and sewer rates for City of Grand Rapids and partner communities. The Water Supply System increased rates by 2.80% and the Sewage Disposal System increased rates by 2.91%. These increases were largely a result of increased costs due to inflation as well as funding for their capital plans. This table shows the annual impact for a Grand Rapids resident's quarterly bill:

Annual Water and Sewer Rates, FY2024 - FY2025

	GR Water	GR Sewer	Annual Impact
July 1, 2023 - June 30, 2024	$448.84	$572.94	$1,021.78
July 1, 2024 - June 30, 2025	$484.00	$582.30	$1,066.30
$ Incr/(Dec)	$35.16	$9.36	$44.52
% Incr/(Dec)	7.83%	1.63%	4.36%
Annual Gallons	95,744	62,832	N/A

Financial Concerns

Economic policy uncertainty at the federal level includes expiring federal tax code provisions, continued rollout of tariffs, the possibility of a suspension of federal payments, and proposed rollbacks to economic regulations. The future course of interest rates is also uncertain. This uncertainty is leading to a decline in consumer confidence, which impacts consumer spending, the "economic engine" of the U.S. economy.

Federal Funding

Federal funds are a vital resource for financing City priorities including programs and projects. Recent actions at the federal level have impacted funding we were anticipating investing in our community. Around $1.5 million dollars in awarded funds have been postponed indefinitely or rescinded. In addition, many grant programs our City anticipated applying for have

closed or been postponed indefinitely. This has led to an uncertain future for many of the projects we have anticipated seeking external funds to support.

Of the $84 million in active federal awards, $53.7 million remained to be drawn, as reported in the mid-year update. Currently, 71 staff members have a portion of their salaries funded through these federal resources. A potential freeze or reduction in federal funding could have significant impacts across various departments, including Fire, Police, Community Development, and Oversight & Public Accountability.

City Commission Policy 700-02 states that when the City adds grant-funded positions, those positions will be phased out when the funding is no longer available. In general, grant funding allows the City to leverage new revenues for enhanced or pilot services. There should be no automatic expectation that any grant funded position will be subsidized by the General Fund or any other City operating fund after the expiration of the grant. However, the City Commissioners have the prerogative to consider new position funding or continuation of the position with City operating funds as part of the budget process.

Bond Market

Recent bond market turmoil led to a delay in the pricing of the Amphitheater and Soccer Stadium bonds (discussed below) originally planned for April 15th. This did not cause a substantial departure from the original closing date and the bonds closed on May 21st; however, the timing of the bond sale had to be carefully considered as investors remained cautious until the market normalized. In early April, government bonds were selling off while stocks plunged. That atypical scenario raised concerns that global investors could be losing some of their long-standing confidence in the United States government's commitment to meeting its financial obligations. Stocks are generally seen as a risky type of asset, while bonds are known as a "safe haven," with price changes for these two asset classes typically moving in opposite directions. That's because government bonds — a type of security sold to help finance expenditures, to be paid back to buyers with interest over a set period — are backed by the full faith and credit of the United States. The same can't be said for publicly traded companies and their share prices. So, when stock markets are booming and investors are excited to bet on the performance of American businesses, demand for lower-risk bonds dries up. During times of turbulence, the reverse usually happens. Instead, the two markets had seen simultaneous sell offs. Bond prices and yields are inversely correlated, so rising yields signal lower appetite for the bonds. Soaring yields on 10- and 30-year Treasurys make it costlier for the federal government to borrow money. It's also bad news for consumers because the 10-year note's yield is directly linked to rates for mortgages, credit cards and personal and business loans. If Treasurys are not a safe-haven asset, that has major implications for balance sheets across the board — businesses, nonprofits, pensions, and households.

Capital Projects and Initiatives

The capital plan for the City continues expenditures planned for transformational projects that were identified and initiated in prior years. Under the Capital Reserve Fund statement, you will see plans to issue new debt in FY2026 to accommodate the Calder Plaza restoration, the Knapp's Corner drainage project, and the fire training center projects. The capital plan also includes a robust investment of ARPA money to leverage the Downtown Grand Rapids, Inc. (DGRI) Greenway grant, the building of Martin Luther King Park Lodge and investments in Scribner. Summary information about the capital plan, including overall spending, balance and distribution by ward, and significant FY2026 projects by ward, is included in Exhibit F "Capital Investments." From a financial standpoint the City is well positioned to handle this capital plan. Below is an overview of the major capital projects denoting the funding sources. The City's AA bond rating was recently affirmed for the Soccer Stadium and Amphitheater bond issuance that closed in mid-May 2025. We are confident that we will be able to maintain our AA bond rating as we finance the projects below.

Select Projects	City Bond	City Cash	City ARPA	DGRI Greenway	State of Michigan Grant/ARPA	Other Sources	Total Current Funding
Scribner[1]	$63,080,713	$12,526,201	$19,206,353		$2,000,000	$1,377,637	$98,190,904
Fire Training Center[1]	$28,050,000	$1,475,000			$15,000,000	$1,475,000	$46,000,000
Division Fire Station					$12,000,000		$12,000,000
Kendall Fire Station					$8,000,000		$8,000,000
Calder Plaza	$12,000,000	$1,000,000					$13,000,000
Butterworth WCL to O'Brien Ave		$1,750,000					$1,750,000
Street Lighting Ionia/Division Ave		$3,404,200					$3,404,200
Lead Service Line Replacements					$9,000,000		$9,000,000
Ah Nab Awen Park		$1,200,000					$1,200,000
Roosevelt Park Lodge	$427,795				$4,700,000	$100,000	$5,227,795
MLK Lodge	$1,000,000		$10,500,000				$11,500,000
Plaza Roosevelt	$1,500,000				$300,000	$130,000	$1,930,000
Riverwalk Rehab			$850,000				$850,000
Oxford Trail			$1,000,000	$8,000,000			$9,000,000
Plaster/Silver Creek			$1,500,000				$1,500,000

Select Projects	City Bond	City Cash	City ARPA	DGRI Greenway	State of Michigan Grant/ARPA	Other Sources	Total Current Funding
Leonard to Ann Trail			$2,900,000	$2,459,605			$5,359,605
East Riverfront Phase 1&2[2]			$700,000	$17,018,530			$17,718,530
Museum Expansion		$2,500,000		$4,000,000		$4,171,783	$10,671,783
Acrisure Amphitheater*						$45,765,000	$45,765,000
Amphitheater Parking Structure*						$21,970,000	$21,970,000
Amway Soccer Stadium*						$100,500,000	$100,500,000
Grand Total	**$106,058,508**	**$23,855,401**	**$36,656,353**	**$31,478,135**	**$51,000,000**	**$175,489,420**	**$424,537,817**

[1] The potential for cost increases up to $20 million for these projects will be known by the fall of 2025 at which time a budget amendment will be brought as necessary.

[2] Fulton to Wealthy

*** City Bonded and paid by other sources including DDA, CAA and Kent County Lodging Excise Tax**

The State of Michigan Grant/ARPA column denotes grants that are set up on a reimbursement basis. Upfront costs are paid by the City and reimbursed by the funder. The City requests monthly reimbursements. However, any delays in the reimbursement process from federal or state agencies could create cash flow issues which may impact spending.

The City is a partner in both the Acrisure Amphitheater and Amway Soccer Stadium projects. The City completed a May 2025 bond issuance – the majority of which will be for the soccer stadium but a portion will also be allocated for completion of the amphitheater project. The Kent County Commission approved an agreement with the City of Grand Rapids to allocate three-eighths of the Lodging Excise Tax (LET) Fund (i.e. the amount captured as a result of the voter approved 3% increase) to cover principal and interest payments on a $128 million bond for the purpose of funding the remaining $27.5 million gap for the Acrisure Amphitheater project as well as $100.5 million for the Amway Soccer Stadium. The Agreement details the timing of payments over the life of the bonds and requires the County to fund a Debt Reserve Fund (DRF) to be held by the City. The DRF will be equal to 1.5 times the average annual debt service and will be held until the bonds expire at which time the funds will be returned to the Lodging Excise Fund held by the County. In the event that the revenues from the three-eighths of the Lodging Excise Tax Fund are insufficient to entirely cover the City's bond payment, the City will first use the bond reserve fund to fulfill their obligation to the bond holders prior to any other City sources. The agreement also establishes an obligation by the County to replenish the reserve accounts from future 3% LET funds if reserves ever must

be used by the City for debt service. Lastly, it establishes an obligation by the County to reimburse the City from future 3% LET funds if the City must ever pay annual debt service from other City sources.

The City has issued additional bonds related to the Amphitheater project as detailed in the next section including an $18.3 million bond backed by the Downtown Development Authority (DDA) and a $22 million bond for the parking structure (garage) backed by the Convention Arena Authority (CAA).

Select Debt Overview

The City's most recent limited tax general obligation (LTGO) bond ratings were issued in April 2025 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's. Analysts from both agencies have applauded management but have expressed concern over the growing debt burden. They recognize issuance ebbs and flows but now indicate that it is time to rein in capital investment exceeding that which is already in the pipeline including Scribner, Calder Plaza, and the Fire Training Center. This guidance excludes refunding opportunities for savings, which would not be of concern. To the extent possible, it would be fiscally responsible to limit future debt issuance to not more than that amount which was amortized during the prior fiscal year. Below is a select overview of recently issued, pending and future debt issuances. Future debt considerations not shown here include the facilities study implementation, additional Energy Lighting & Communications (ELC) capital, and Knapp's Corner drainage improvements.

Fiscal Year	Description	Type	Amount	Avg Annual Debt Svc	Funding Source	Status	Final Maturity
FY2024	Lyon Square	LTGO[2]	9,100,000	722,000	80% DDA / 20% Capital Reserve	Issued	10/1/2043
FY2024	Amphitheater	LTGO[1]	18,265,000	1,450,000	DDA	Issued	4/1/2044
FY2024	Scribner Facility	LTGO	54,505,000	3,514,000	Multiple Funds[3]	Issued	4/1/2054
FY2025	Various Parks	LTGO	9,810,000	776,000	Parks & Rec	Issued	10//2044
FY2025	ELC / Griff's Chiller	LTGO	10,930,000	865,000	Capital Reserve	Issued	10/1/2044
FY2025	Amphitheater-Parking Structure	LTGO[1]	21,970,000	1,510,000	Convention Arena Authority	Issued	10/1/2054
FY2025	Amway Soccer Stadium	LTGO[1]	100,500,000	6,533,000	County Lodging Excise Tax	Issued	4/1/2055
FY2025	Acrisure Amphitheater	LTGO[1]	27,500,000	1,788,000	County Lodging Excise Tax	Issued	4/1/2055
FY2026	Water Capital Projects	REV/DWRF	18,000,000		Water Supply System	Pending	
FY2026	Fire Training Center	LTGO	24,000,000		Capital Reserve	Future	

Fiscal Year	Description	Type	Amount	Avg Annual Debt Svc	Funding Source	Status	Final Maturity
FY2026	Calder Plaza / Scribner	LTGO	20,000,000		Capital Reserve	Future	
Note 1: These bonds are a General Obligation of the City, however, the debt service is funded by sources other than general city revenues.							
Note 2: The Lyon Square bonds are also a General Obligation of the City, but only 20% of the debt service is funded with general city revenues.							
Note 3: The Scribner Bond debt service is repaid by the Capital Reserve Fund, Major Streets Fund, Motor Equipment-Capital Fund, and Refuse Collection Fund.							

American Rescue Plan Act Funding and Investments

The City continues to leverage its American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF) grant to support current operations as well as provide support in key focus areas. This allocation of funding was fully obligated by the December 31, 2024 deadline, and will be fully expended by December 31, 2026. The FY2025 budget fully allocated the remaining unassigned funds. Investments are detailed in the table below.

Project Category	Obligated Amount	Expenses Thru 3/31/2025	Remaining
Medical Expenses	$1,494,380	$1,494,380	0
PPE/Workplace safety	$128,234.32	$128,234.32	0
Broadband Connectivity	$224,339.91	$224,339.91	0
HOT/Public Safety Response	$3,089,801.13	$3,089,801.13	0
Affordable Housing/Vulnerable Populations	$8,380,081	$5,834,989.50	$2,545,091.50
Violence Reduction/Co-response	$1,661,486.55	$1,088,445.97	$573,040.58
Special Events/Other Support	$969,220.94	$969,220.94	0
Provision of Government Services	$33,642,952.64	$24,239,733.62	$9,403,219.02
Strong Healthy Communities	$13,300,000	$4,270,141.96	$9,029,858.04
Software Upgrade (Fairfax)	$382,650	$239,780	$142,870
ERP	$9,400,000	$7,493,696.07	$1,906,303.93
ARPA Administration	$400,000	$260,224	$139,776
Scribner	$19,206,352.71	$18,600,771.31	$605,581.40
Total	**$92,279,500**	**$67,933,758.73**	**$24,345,741.27**

Our collective work, driven by prudent and timely decision-making, a resilient local economy, and a dose of one-time assistance from our state and federal partners will enable our continued progress. It is important to note that most outside funding, including ARPA, is one-time funding that cannot sustain services for a prolonged period. While it does allow us to

catalyze a new program or address a significant need in the short term, it is important to emphasize that services provided with these one-time funds are not sustainable long-term without alternative funding plans.

The $2 million that was previously allocated to Participatory Budgeting in the ARPA plan is now being funded with fund balance of the General Fund. The reason for this change was mainly driven by the timing restrictions of our partners' ability to enter into contracts and spend the funds in compliance with ARPA grant restrictions. All contracts were executed in fiscal years 2024-25 and should be fully expended by December 31, 2026. The investments are as follows:

First Ward	Vendor	Amount
Affordable Childcare for 2nd and 3rd Shift Workers	Vibrant Futures	$150,000
Supporting Victim of Domestic Violence and Human Trafficking	Puertas Abiertas	$100,000
Youth Affordable Housing Support	AYA Youth Collective	$145,000
Community Reading Initiative for Violence Reduction	Safe Haven	$50,000
Citizen Advocacy Skills Academy	Dwelling Place	$80,000
Cleaning Up Grand Rapids	West Grand NA, Roosevelt Park NA, Garfield Park NA	$75,000
	Total First Ward Investment	**$600,000**
Second Ward		
CURE Violence	Urban League	$50,000
Mental Health Community Education and Support	North East Wellness Coalition	$350,000
	Total Second Ward Investment	**$400,000**
Third Ward		
Affordable Childcare for 2nd and 3rd Shift Workers	Vibrant Futures	$150,000
Youth Affordable Housing Support	AYA Youth Collective	$145,000
Lead Reducing Filter Distribution and Education	Healthy Homes Coalition	$500,000
Community-Based Violence Reduction Initiative	City of Rest	$205,000
	Total Third Ward Investment	**$1,000,000**
Total Participatory Budget Program		**$2,000,000**

Expenditure Overview

As mentioned, inflation continues to be a major reason for cost increases from our previous fiscal year. This is only expected to be exacerbated by the potential impact of tariffs on everything ranging from vehicles to steel and technology. In addition to the increasing costs of goods and services, we also have chosen to invest in our workforce with competitive three-year collective bargaining contracts that went into effect in FY2023 and expire at the end of FY2025. Bargaining for the next three-year contract continues with estimated wage adjustments reserved in the General Operating Fund. Once final agreements are reached, budget amendments should be expected in FY2026 for any amounts exceeding current estimates. While most of the other funds' revenues have recovered and their balances are healthy, the General Operating Fund remains a concern in our fiscal outlook. The City was fortunate to receive federal relief through the pandemic to sustain services but in the chart below you can see that income tax still lags the City's operating costs. While long range forecasting is helpful in ensuring that we are adjusting continually to match our financial resources, we have not proposed any cost-cutting measures this fiscal year as we believe we can continue to monitor economic indicators throughout the year and adjust accordingly. In addition, shorter-term flexibility in GOF fund balance may help address potential shortfalls and allow us additional time to consider any structural problems and ways to prioritize services and levels of service.

General Operating Fund	2025 Estimate	Adopted 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Beginning Fund Balance	$78,361,442	$80,765,466	$81,827,532	$76,932,464	$67,770,599	$52,003,884
Revenue:						
Income Tax	119,680,805	118,939,112	121,494,601	123,934,154	125,758,497	129,333,650
Property Tax	18,585,823	19,108,130	19,638,282	20,214,732	20,779,588	21,315,487
ARPA	5,054,160	988,600	663,880	0	0	0
Other Revenue	56,961,515	58,357,714	57,428,778	57,937,244	58,751,852	58,995,865
Total Revenue	200,282,303	197,393,556	199,225,541	202,086,130	205,289,937	209,645,002
Total Expenditures	197,878,279	196,331,489	204,120,609	211,247,995	221,056,651	226,469,278
Net Revenue	**2,404,024**	**1,062,067**	**(4,895,068)**	**(9,161,865)**	**(15,766,714)**	**(16,824,276)**
Ending Fund Balance	80,765,466	81,827,532	76,932,464	67,770,599	52,003,884	35,179,608
FB as % of Expenditures	40.8%	41.7%	37.7%	32.1%	23.5%	15.5%

Exhibit D: Investments by Strategic Plan Priority



Governmental Excellence

FY2026 City appropriations for Governmental Excellence total $179.0 million.

The City is leveraging many different revenue sources to ensure we offer a fiscally resilient government powered by high performing and knowledgeable staff equipped with the appropriate tools and resources to offer excellent, equitable, and innovative public service. Investing in the capacity of the City and its workforce to meet the needs of residents is fundamental to maintaining the level of service our residents expect. This includes planning for future needs in a way that is equitable, sustainable, and predictable.

FY2025 saw the completion of a number of employee-centered initiatives that will begin to influence both budgeting and operational planning in the coming years. This includes evaluating the best approach toward implementation of recommendations from our compensation and classification study, the first phase of implementation for a new Enterprise Resource Planning (ERP) system, the launch of new employee wellness and health programs, and completion of a comprehensive facilities condition and needs assessment. We also began implementation of mandatory supervisory training around areas of particular importance to organizational culture and cohesion that we will build upon in the coming year. In addition, this year marked the kickoff process to develop new three-year bargaining agreements with our unions.

In FY2026, we will continue with our ERP implementation, marking the first year that full budget planning and development will be supported by the new Oracle system. We'll also be exploring ways to begin implementation of findings from our classification/compensation and facilities studies, initiating a refresh and rebuild of our critical Supervisory Control and Data Acquisition (SCADA) systems in the utilities, and – importantly – begin piloting and testing enterprise Artificial Intelligence (AI) tools that have the potential to provide transformative support to our day-to-day work. A notable area of concern entering the new fiscal year is the shifting federal stance (and support for) cybersecurity across government and critical infrastructure networks, and we will be monitoring developments and adapting our IT strategies accordingly. Cross-departmental innovation projects initiated in FY2025 around project communications and building circularity in our utility systems will continue to be developed, piloted, and refined according to our experiences. We'll have an opportunity to measure our performance as an organization as we implement the biannual Community Survey in FY2026.

From an employee and customer experience perspective, we plan to invest in our front-line services in 311 and 911 to ensure that employees are well-supported and our residents are assured access to the services and information they

depend on. We also intend to invest additional resources in our benefits and wellness programs to ensure that our workforce remains healthy, and both mentally and physically supported as members of the City team.

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

- Hire and Retain a Talented and Diverse Workforce
- Maintain Fiscal Sustainability
- Continue to Leverage Legislative and Funding Opportunities

Hire and Retain A Talented and Diverse Workforce: The City recognizes that its employees are core to our ability to deliver on our strategic objectives, and is continually evaluating its people, processes and programs to ensure that we can deliver on the promises of our Strategic Plan and the priorities of the City Commission. This includes making investments in supportive programs that can establish Grand Rapids as an employer of choice and ensuring that our personnel investments are sufficient to meet present demand. In addition, we continue to focus on creating pathways into City careers by investing in internship, apprenticeship, and career development initiatives. Our primary focus in FY2026 is on staffing investments that generate revenue, offset contractual expenses or carry forward Commission priorities.

- $247,800 for two additional Journeyman Electrician line worker positions to align Street Lighting staff capacity with maintenance need and reduce reliance on emergency contractual services
- $145,641 for the Water Career Program Utility Aide Internship, to be reimbursed through an Environmental Protection Agency (EPA) grant
- $135,384 for a Utility Supervisor to provide direct supervision of operators and the lab & safety/compliance program at Lake Michigan Filtration Plant
- $123,900 to hire an Industrial Pretreatment Inspector to maintain pace with permitted industrial facilities, increasing compliance and recovering ~$84,000 in revenue
- $118,908 to enhance administrative capacity, including cross-departmental agenda management operations, leveraging of technology tools, and improvement of processes and systems to meet the increasing workload demands
- $114,576 to hire a Safety Technician to improve OSHA regulatory compliance and reduce risk in Water and Wastewater operations
- $97,872 for Office Assistant IV to oversee inspection documentation full-time (50% Water; 50% ESD)
- $94,860 for Laboratory Technician in Water

- $89,700 for a Water Service Worker I to address backlog of meter set appointments associated with volume of lead service line replacements
- $84,240 for Scribner front desk support position shared between Parks and Public Services
- $57,650 for Innovation Practice Team and resources, Internal Consultation, Innovation Underground, Creativity Connections and Transforming Local Government Conference
- $36,000 for GRCC Public Works Academy
- $17,598 for temporary staff support for GRow1000 Summer Youth Employment Program
- $20,700 for Employee Resource Groups, Equity Assessment Toolkit and Equity Learning Training
- $12,000 for the Water Career Program – Educational Outreach

Maintain Fiscal Sustainability: As noted in the Financial Overview, the City remains on sound financial footing while continuing to strategically and selectively invest in programs that help us reach the goals of the Strategic Plan. This includes fulfilling General Operating policy, voter action, and/or state requirements.

- **Major General Fund Subsidies**
  - $9,974,675 for 61st District Court support
  - $8,401,496 for Parks and Recreation Maintenance of Effort
  - $850,000 for Vital Streets
  - $390,000 for Energy, Lighting, and Communications
  - $240,000 for Refuse Fund contribution to Forestry (GOF contribution paused for FY25 and FY26 to spend down excess subsidy from prior years)
  - $74,000 for Cemeteries

Investments in additional Commission priorities: City Commission also emphasized a number of additional priorities for the coming budget, including an enhanced focus on AI and other supportive technologies, continuing efforts to reduce the backlog of Freedom of Information Requests in Police, and exploring options for implementation of recommendations from the City's facilities study. Some of those associated investments are included below.

- $200,000 to migrate the City's existing Accela records to the Software-as-a-Service (SaaS) platform, ensuring continued service access, compliance with evolving support structures, and maintaining service continuity.
- $125,000 for initial pilot of Microsoft Government Cloud AI tools to explore and improve efficiency and productivity
- $84,288 for Police Records Clerk I to meet State requirements in processing "License to Carry" permits

- $79,006 to address overdue equipment upgrades, including computers, monitors, and other new technologies for 61st District Court operations
- $31,000 to secure a system to proactively manage the growth of the short-term rental market, ensuring compliance with regulations and addressing any potential negative impacts on residents and neighborhoods
- $24,000 for Guardian Background software for Police which will reduce time on backgrounds by 40% and streamline the recruit application process
- $23,000 for Assessor to implement new data gathering tool called PivotPoint, to directly import field data into BS&A Assessing software

Continue to Leverage Legislative and Funding opportunities: The past few years have seen an unprecedented level of investment in local government at the state and federal level. The City has been aggressive in reviewing and applying for funding opportunities that are linked to our Strategic Plan and Commission priorities, with more than $50 million in funding secured for sustainability and climate initiatives alone. Given this, ensuring that the City has the appropriate level of support and is maintaining compliance with grant reporting is essential. We will continue to invest in ways that build and maintain our capacity to pursue these funding opportunities.

- $300,000 reserved in Parks to leverage grant funding and private investments to expand opportunities
- $12,500 for Michigan Coalition to Protect Public Rights-of-Way (PROTEC) membership

Recommended total capital investments in the Governmental Excellence strategic priority total $49.4 million for FY2026. The most significant investments include:

- $1.7 million for Ionia/Division Ave 196 to Mason ELC CIP Project
- $1.5 million for Supervisory Control and Data Acquisition (SCADA) modernization initiative to bring compliance with America's Water Infrastructure Act (AWIA) standards and greatly improve both cyber and operational resiliency
- $1.5 million for expansion of sewer lining and collection system studies to address more areas of the city and reduce the likelihood of sewer backups or breaks
- $500,000 for Blue Bridge decorative river bridge lighting replacement
- $400,000 for trench repair program
- $313,000 for Library capital improvements including a dock leveler, boiler replacement, monument signage, fencing and door replacements.
- $292,000 for asset management and site improvements of golf course

- $234,000 for street lighting installation in underserved locations
- $100,000 for proactive preventive maintenance activities for end-of-life primary underground cable
- $85,000 for library furniture
- $63,000 for fiber optic system (asset management ELC)
- $40,488 for significant upgrade to Police system for tracking equipment and uniforms
- $32,000 to update computers and scanners in Income Tax
- $31,900 for one-time vehicle replacement as two of the vehicles assigned to Assessor are at the end of their useful life

Economic Prosperity and Affordability

FY2026 City appropriations for Economic Prosperity and Affordability total $15.8 million and FY2026 Corridor Improvement Districts and Special Authorities appropriations are an additional $35.2 million, for a grand total of $51.0 million.

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

The City's Strategic Plan recognizes that a healthy community must continue to grow its economy to provide equitable opportunities for existing and future residents and businesses. In addition, the Commission's FY2026 Focus Areas emphasize the importance of layering City programs and economic development tools to meet multiple objectives – for example, creating programs to support emerging developers may not only grow a locally-owned and necessary expertise, but also produce housing type variety to meet both unit count and affordability objectives.

The City's focus and investments for FY2026 continue to be centered on ensuring that our economic growth provides opportunities for a high quality of life for everyone. This budget continues very successful programs, including our support for new development using tax increment revenue, our inclusion plan expectations for private development using City incentives, and programs addressing housing, housing affordability and housing stability. This budget also continues to channel City investments into projects and improvements that will themselves help unlock additional investment. These include continuation of the Third Ward Equity fund at $1 million, and continuing capital investments in transformational, multi-year projects like MLK Park Lodge (anticipated completion in FY2026), Roosevelt Park Lodge (under construction in FY2026) and planning for trail connections from the southeast area of the city to the Grand River Greenway through Oxford Creek and Plaster/Silver Creek corridors (continued planning in FY2026; construction of Oxford Trail improvements in FY2026).

This budget generally continues existing service levels, with resources aimed at finding more ways to layer existing efforts to amplify results in the Commission's Key Focus Area themes summarized below:

- Housing Supply and Homelessness Response
- Small Business and Neighborhood Business Corridor Support
- Catalyst Project Development and Associated Redevelopment

Housing Supply and Homelessness Response: Below are select FY2026 investments related to housing and homelessness response. In addition to the highlighted financial investments, staff time will be dedicated to ensuring that the City, with community partners, is best leveraging local resources with state and federal grants and programs. For example, with the addition of a local land bank, staff supporting the Land Bank Authority, Brownfield Redevelopment Authority, and Affordable Housing Fund Board are working together to leverage those tools to prioritize development of housing and affordable housing. In addition, FY2026 is a significant year for implementation of the City's newly adopted Community Master Plan.

- Continuation of our programming and administration of federal formula grant programs. These programs are expected to bring:
    - $5 million in Community Development Block Grant (CDBG)
        - $850,000 in Community Development Block Grant (CDBG) fund to repair 45 homes through the City Housing Rehabilitation Program
    - $1.5 million award HOME
    - $810,000 Opioid settlement
    - $328,000 award Emergency Solutions Grants (ESG)
    - $177,000 Justice Assistance Grant (JAG)
- $41,000 to aid the Grand Rapids Age-Friendly program in its mission to alleviate disparities within the community of vulnerable older adults

Small Business and Neighborhood Business Corridor Support: Beyond the specific programs and funds noted below, the bread-and-butter work of our Economic Development Department, Office of Equity and Engagement, and Development Center is focused on removing barriers to support equitable economic development goals and those seeking to do business in or with the City. The Commission has identified a focus area for both FY2025 and FY2026 ways to continue work with the City's Corridor Improvement Authorities (CIAs) and Business Improvement Districts (BIDs) to drive effective use of their tools and resources. Engagement with and evaluation of our current support for CIAs and BIDs (which is largely a General Operating Fund expense) has led to ideas for enhanced support that may serve the needs of multiple CIAs and BIDs. In the closing months of FY2025 and early portion of FY2026, we intend to engage with CIAs and BIDs on a fee model to allow the City to add staff resources to both enhance services to CIAs and BIDs, and to free up General Operating Fund resources

for additional City priorities. This may lead to a budget amendment in FY2026. Without alternative resources, however, the City cannot effectively expand support for CIAs and BIDs, nor dedicate extensive staff resources focused solely to the GR Local Land Bank.

The budget actions approving the specific budgets for each corridor improvement authority will be coupled with intentional staff focus on assisting those authorities with aggressively investing their available funds in improvements within their boundaries.

Highlighted investments in Economic Prosperity and Affordability outcome area within this budget include:

- $1.5 million for SmartZone Operators Contract (SmartZone)
- $250,000 for the Local Brownfield Revolving Fund Environmental Site Assessment grant program (BRA)
- $183,890 to advance the objectives of the City's equity policies around the cannabis industry
- $150,000 as a continued investment in implementing the Community Master Plan, focused on a comprehensive zoning ordinance update, including tools and platforms designed to enhance user accessibility and customer service
- $20,000 investment in Builder's Exchange Affiliate HUB Membership program to provide access to reduced cost professional services for MBE, WBE and MLBE construction subcontractors

Catalyst Project Development and Associated Redevelopment Projects: The City continues to support public-private partnerships to develop and maintain major civic assets, including the restoration of the lower reach of the Grand River, the Grand River Greenway, the Acrisure Amphitheater, and the Amway Stadium for professional soccer. These investments not only result in assets for recreation, cultural performances and professional sports, but are their own economic engine, supporting the hospitality sector and enhancing Grand Rapids' reputation as West Michigan's cultural and entertainment destination.

The City's long anticipated transformation of the Grand River has provided the inspiration for many of these additional transformational private investments. The vision of the Grand as a place-making gathering place, supporting recreation and cultural events is one that has required consistent effort, as we change not only the in-river environment to restore habitat and support native fisheries, but as the uses adjacent to the river are reimagined. What was once a key industrial asset, providing power and transport for goods and materials for the City's industry, is now contributing to community quality of life in different ways. This transformation is the result of a significant commitment of planning, capital, and legislative actions over at least 10 years. In FY2026, we will continue those commitments with both operating and capital focus. This budget

includes funding for the staff that are focused on designing, permitting and delivering these projects. We also maintain our equity positions that are instrumental in ensuring our focus on intentionally approaching the design, programming and construction of these major projects in a way that is inclusive of and an opportunity for the entire community. This budget supports the move of several City departments from 201 Market to a new home on Scribner, which is expected to be completed in FY2026.

Consistent with the Commission FY2026 Focus Area theme of layering programs, the transformational public and private investments allow for City programs to focus on finding opportunities within those investments to grow a more inclusive economy. The Community Master Plan notes the importance of ensuring that redevelopment and reinvestment is done with an eye towards benefitting existing residents and businesses. Focusing programs, like local land bank property development opportunities, effective CIA and BID programs for small business enhancements, the City's retail engagement strategy and other deliberate programming can be used to help address concerns about displacement that often is a companion to investment, growth and change. This year's budget includes the investment of staff time and resources to support these partnerships, as well as:

- $1,750,000 for Butterworth – west city limits to O'Brien Ave.
- $1,040,000 for Grand River Revitalization
- $431,000 for Gillett Bridge deck replacement over the Grand River



Engaged and Connected Community

FY2026 City appropriations for Engaged and Connected Community total $25.4 million.

The City continues to leverage 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.

A major focus in FY2025 has been the evaluation and revision of our communications and engagement strategies related to major infrastructure projects, particularly those that create mobility/traffic disruptions and/or accessibility challenges for local businesses. Those initiatives launched with this year's construction season and will continue to be refined and built upon moving into FY2026. The Communications Department also continued to expand its reach to the community by expanding its work to provide on-time communications through video, social and digital outreach and engagement.

In FY2026, we intend to fully resource our investment in on-time communications with personnel investments toward social media, video and content production and will continue to refine work on project communication strategies based on initial efforts. We will also formally launch training around the City's community engagement framework, which has been piloted and refined through FY2025 and is now in final production for review. Finally, the City will conduct its biannual Community Survey in FY2026, which serves as an important piece of our efforts to actively listen to residents and measure our performance and successes across all areas of service.

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

- Implement Improvements to Enhance Project Communications
- Begin Implementation of Citywide Framework for Engagement
- Improve Engagement with Neighborhood Organizations
- Continue Immigrant/Refugee Community Engagement

Implement Improvements to Enhance Project Communications: This initiative, launched in FY2025, is a cross-departmental project conducted with facilitation and collaboration with the City's Innovation Office and Community Engagement. While initial improvements have been launched, the team intends to measure and evaluate results and build upon them through the remainder of the construction season and beyond.

- $187,656 for two digital content/social media and production staff (converted to full-time from part-time) to sustain and expand communications and outreach initiatives, to include priority initiatives around mobility, construction-related engagement and government transparency

Begin Implementation of Citywide Framework for Engagement: Throughout FY2025, the City has been refining and testing its draft framework for community engagement and expects to bring forward a final framework in CY2025 that will guide future training, development and planning around those efforts.

- $31,100 for a two-year National Community Survey contract

Improve Engagement with Neighborhood Organizations: The City has a history of investing in its relationships with neighborhood organizations through its Community Development Block Grant (CDBG) program as well as through the work of the Equity and Engagement Department. Over the past few years, that has also included the City's execution of Participatory Budgeting in which residents identified Ward-specific projects for investment, to be carried out by neighborhood and community organizations using $2 million in ARPA funds. Those projects are scheduled for completion and closeout in FY2026. In FY2026, additional focus and investments will be placed on how best to engage and involve neighborhood associations in City initiatives, as well as providing additional focused support to businesses through the City's Corridor Improvement Authorities.

- $150,000 for Neighborhood Match Fund
- $75,000 to support Development with Us, providing for project-specific enhanced engagement with neighborhoods on local development projects
- $60,000 for Neighborhood Summit
- $50,000 for Elections Communication Plan
- $3,500 for Assessor to offer Property Tax Seminar to new home buyers

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

- $101,000 for Spanish language services
- $50,000 for enhanced partnership with Grand Rapids Sister Cities International
- $35,000 for West Michigan Welcome Plan
- $24,400 for OPA to continue engaging with our community with a special emphasis on serving immigrant and refugee communities
- $10,400 for Spanish speaking election workers/materials in targeted precincts
- $1,000 for language translation services for Office of Sustainability



Health and Environment

FY2026 City appropriations for Health and Environment total $240.2 million.

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

In FY2025 those efforts were highlighted by the completion of a final draft of the City's Climate Action and Adaptation Plan (CAAP) and meaningful progress toward development of a solar array at the closed Butterworth Landfill, which will eventually supply clean power to the City's primary circuit, which powers streetlights, signals, and City facilities. The City was also able to meet its own 100% renewable energy goal through the purchase of Renewable Energy Credits (REC), which will be replaced by a more localized approach toward renewables in 2028 in partnership with Consumers Energy. There was major progress on ensuring equitable access to parks and green space, with the initiation of work on the Martin Luther King Lodge and associated park improvements and on the Roosevelt Park Lodge and park improvements. Both are scheduled for completion in FY2026. Finally, our Public Works Department made progress toward a cleaner fleet, receiving the first of its CNG-powered collection vehicles, with the remainder expected for delivery in FY2026.

For FY2026, in addition to continued work on key parks projects, we will continue our investment in Renewable Energy Credits and begin to evaluate priority projects and initiatives that can be achieved from the CAAP, in partnership with Grand Rapids residents and the business community. As part of that, we propose to continue investments in the staffing required to develop and maintain relationships with residents and businesses that can provide both assistance and access to resources toward reaching our community-wide GHG reduction goal of 62.8% by 2030 and 100% by 2050 in a way that centers issues of environmental justice and equity. We also have planned to initiate work to extend our primary circuit to the Butterworth site (with support from the State) and release a formal request for proposals to develop solar energy on the site, complete solar installation at the Community Archives, and provide support in installation of solar energy at several affordable housing developments in the City.

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

- Continue work towards climate resilience and greenhouse gas reduction citywide
- Reduce municipal fleet emissions
- Develop and implement strategies for improved waste diversion
- Achieve milestones on major park capital projects

Continue work towards climate resilience and greenhouse gas reduction citywide: Greenhouse gas reduction and climate adaptation are present and persistent challenges for Grand Rapids, both for our infrastructure and for our residents and businesses. The Climate Action and Adaptation Plan (CAAP), developed in partnership with residents, community organizations and businesses, seeks to lay out a strategy that can help us reach our communitywide GHG reduction goal of 62.8% by 2030 and 100% by 2050. Understanding that the City only contributes a small fraction of the total GHG emissions in Grand Rapids, partnership with the entire community is imperative to making meaningful change. While there is significant uncertainty about the level of federal support that will be afforded to these efforts, a cornerstone of the City's commitments is to serve an active role with residents and businesses in connecting them to supportive resources.

- $257,000 to sustain 100% municipal renewable energy with decreasing reliance on RECs (for CY26 & CY27)
- $200,000 to support completion of 5-year Comprehensive Master Plan for Environmental Services Department including plant modeling and GIS updates
- $50,000 for 2025 Stormwater Asset Management Project based on 2025 Stormwater Comprehensive Master Plan
- $50,000 to ensure match funding is available for Green Infrastructure Grant Opportunities
- $50,000 for food waste diversion pilot program
- $37,000 for temporary staff support to measure and report out on impacts of E.H.Zero residential renovation pilot
- $17,000 for air quality monitoring
- $15,000 to update GHG Emissions Inventory (community-wide & municipal)

Reduce municipal fleet emissions:
At this time, the City's fleet consists of 41% alternative fuel, hybrid or electric vehicles (low/no emission) including 31 new vehicles put into service in FY2025 and 16 vehicles currently on order. The efforts to decarbonize our fleet will continue in FY2026 with the delivery of additional CNG-powered collection vehicles and conversion/reinvestment in replacement vehicles as they reach end-of-life.

- $230,000 for replacement of vehicles and equipment with low/no emission alternatives in FY2026
- $15,000 in additional investment to support the purchase of eleven (11) new hybrid/electric Ford Maverick vehicles over standard gas-powered models across several departments

Develop and implement strategies for improved waste diversion:
As our community grows, demands change and sustainability becomes a central point of focus, Materials Management (refuse, recycling, composting, etc.) has been a major point of discussion. This has been accelerated by active discussions at the countywide level regarding the future of landfilling and the waste-to-energy plant in our planning. Recognizing the changing demands, as well as issues such as end-of-life technology and overall GHG and infrastructure impacts we began the process of evaluating both operational strategies and funding models in FY2024 and engaged several discussions at the Commission level in FY2025. In the past two years, the Public Works department has placed additional resources toward recycling and composting education, general cleanliness and upkeep of key commercial corridors, and considering longer-term strategies to address organics in our system. In FY2026, the department intends to bring forward specific costs, strategies and timelines for Commission consideration of a single-hauler approach to residential collection for consideration as part of the FY2027 budget. The department is also actively collaborating with Forestry and Environmental Services on tree/yard waste, residuals, and organics strategies that can be advanced jointly in the coming fiscal year.

- $200,000 for expanded neighborhood clean-ups
- $35,000 for proactive alley clean up and maintenance
- $10,000 for expanded corridor cleaning

Continue to Address Sources of Lead Contamination in Homes: This includes risks presented by lead water service lines as well as lead paint in homes. While the former continues to receive significant attention (and funding) at the state and federal level, we understand that in Grand Rapids the more present risk comes from lead dust in homes – most often from lead paint used into the 1970s. We remain committed to our actions to eliminate these risks throughout the City, acknowledging that this requires significant time and funding that will extend over a longer period.

- $12 million, including $9 million from the Drinking Water Revolving Fund, for Investment in Lead Service Line Replacements
- $2.35 million annually for lead hazard control projects through the Housing Rehabilitation Office (Lead Hazard Control Program and CHIP)
- $500,000 to distribute whole home lead awareness kits and lead water filters to Ward 3 (Participatory Budgeting)

Achieve milestones on major park capital programs: As mentioned, the Parks and Recreation Department is leading several large parks construction/improvement projects that began in FY2025 with work that will continue through FY2026. This includes neighborhood-level investments (MLK Park & Lodge, Roosevelt Park & Lodge) and contributions toward larger

transformative projects (Canal Park). Although these are the higher-profile activities, there are projects occurring throughout the parks system that require focused project management as well as planning for ongoing care and maintenance to ensure that these assets meet the standards and expectations of our community over time.

- $134,916 for one Facility Maintenance Supervisor funded by Parks Millage to maintain recent capital investments, support increased service level for new facilities (MLK Park Lodge, Roosevelt Park Lodge, Canal Park, etc.), and to improve organizational balance through increased supervisory capacity
- $132,000 for additional contracted project support for Parks and Recreation

Recommended total capital investments in the Health and Environment strategic priority total $75.4 million for FY2026. The most significant investments include:

- $5.5 million to increase the grade level of parks across the Parks System
- $4.2 million for First Ward separation of sanitary & storm in conjunction with Vital Streets
- $3.7 million to create and fund a proactive and sustainable forestry operation that maximizes resources to care for the health of the city's trees
- $2.8 million to increase the number of residents served through Parks and Recreation programming
- $1.6 million for North Primary Power Substation & Feeder Breakers replacement
- $1.5 million to achieve milestones on major park capital projects (complete MLK Park Lodge; start Roosevelt Park Lodge renovation; continue Silver Creek Corridor planning; $100,000 for MLK Operations; $1 million bonding for MLK, $525,000 Millage for Roosevelt Lodge)
- $1 million to provide support for daylighting and trail enhancements for Silver Creek and Plaster Creek (Third Ward)
- $137,500 for Federal Emergency Management Agency (FEMA) grant matching funds for the assessment and repair of the Plaster Creek trunk sewer
- $1 million for groundwater treatment at Water Resource Recovery Facility (WRRF) to remove PFAS from the groundwater at the plant during dewatering activities and tank underdrains
- $905,000 to monitor effectiveness of urban forestry prioritization focusing on priority 1 and 2 trees, continue toward meeting 40% tree canopy goal
- $500,000 for Butterworth St drainage improvements (First Ward) – EPA identified disadvantaged community
- $500,000 for Woodlawn Cemetery sanitary sewer pipelining project (Third Ward), lining sanitary to reduce inflow and infiltration
- $500,000 for North Secondary Return Sludge improvements to improve effluent quality to the Grand River

- $470,000 for engine overhaul of CHP generators
- $400,000 for sanitary sewer maintenance (trenchless pipe lining, televising)
- $350,000 for upgrades to Second Ward pumps, motors and odor control
- $240,000 for Perkins sidewalk and drainage improvements (Second Ward) to prevent ongoing erosion and sedimentation
- $200,000 for groundwater testing & treatment (PFAs and other contaminants)
- $150,000 for updating zonegating map in FY2026 (5-year intervals)
- $50,000 for Watershed Wide (Lower Grand) Master Plan Update
- $45,000 for replacement of utility vehicle for Cemeteries



Mobility

FY2026 City appropriations for Mobility total $120.0 million.

The City is committed to building a transportation system that prioritizes safety, accessibility, sustainability, and equity. Investments in FY2026 will allow us to continue to adapt to the mobility needs of the community, whether walking, biking, using public transit, driving or using micro-mobility services. As a result of the recent adoption of the Community Master Plan (CMP), Mobile GR will undertake a review of the City's overall mobility network and transportation systems plans to ensure alignment of investment with the overall vision of the CMP.

Included below are some examples of operating and capital investments that help drive progress toward achieving our Strategic Plan's desired outcomes, particularly in the Commission's FY2026 Key Focus Areas of:

- Creating Pedestrian and Bicycle Connectivity; Convenient Micro-Mobility Solutions
- Enhanced Safety for All
- Parking Portfolio Strategic Management

Pedestrian and Bicycle Connectivity; Micro-Mobility Solutions: As Grand Rapidians continue to look for more active and sustainable ways to get around, City operations and program investments support a variety of alternatives to single-occupancy vehicles to support connectivity, including:

- $300,000 for continued investment in the Carshare program
- $100,000 for support for our non-motorized network

Enhanced Safety for All: Creating safer streets is central to our transportation strategy and underlies the design of our mobility-related capital projects. The City's traffic safety and transportation planning teams work across departments to protect the most vulnerable users – pedestrians and cyclists – while improving safety for all modes. Budgeted resources help reduce serious injuries and fatalities through improved signals, lighting, signage and traffic calming:

- $200,000 annually for traffic signal improvements
- $975,000 road salt for snow and ice removal
- $375,000 for Highway Safety Improvement Program, Rectangular Rapid Flashing Beacons

- $299,000 for Congestion Mitigation and Air Quality traffic signal optimization phase 2.0.
- $175,000 for Winter Operations – Service Delivery (alley's)
- $150,000 for traffic calming

Strategic Parking Portfolio Management: In FY2024, the City created a framework to guide daily, monthly, and event rates at parking ramps, as well as on-street parking hours and rates. FY2025 saw implementation of that framework, which is continued in FY2026. Parking rate changes in FY2026 are modest and include a two percent (2%) increase for monthly parking, and status quo for event and on-street parking rates. There is an increase of five dollars ($5.00) to the cost of parking tickets for certain on-street parking violations to ensure that the parking ticket charge operates as an incentive to pay at the meter. The goal that we use to set parking rates continues to be to ensure that we both present good value compared to private market rates and that we are setting rates to allow for prudent maintenance of these important assets.

FY2026 will include completion of a strategic review of parking assets both downtown, the area of greatest concentration of publicly owned and managed parking, but also in areas slated for growth according to the vision created by the Community Master Plan. This review will allow for further conversations about the City's parking portfolio, where additional lots and ramps may be a tool to support emerging centers for growth and development, and where we may be able to offer underutilized lots for different development contributing to the neighborhoods. This work will be guided by the Community Master Plan and may lead to future updates of the Equitable Economic Development and Mobility Plan.

- $200,000 for 24/7 supplemental parking ramp security
- $114,864 for one Parking Services Shift Supervisor

Recommended total capital investments in the Mobility strategic priority total $42.1 million for FY2026. The most significant investments include:

- $1.6 million in asphalt for paving and maintenance repairs in Vital Streets projects, which supports 130 projects including the following large projects: Michigan St., Cesar E. Chavez Ave., Wealthy St., Division Ave, Burton St., and Garfield Ave.
- $500,000 for transportation planning for Vital Streets Plan update
- $375,000 for local match for Rectangular Rapid Flashing Beacon installations at 11 locations
- $300,000 for EV Carshare charging infrastructure in Neighborhoods of Focus
- $200,000 for bus stop improvements
- $45,000 to purchase an additional Traffic Engineering vehicle



Safe Community

FY2026 City appropriations for Safe Community total $154.6 million.

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

- Police, $68.7 million (maintains charter percentage requirement at 35.1%)
- Fire, $45.2 million
- Oversight and Public Accountability, $2.5 million

Violent crime in Grand Rapids has declined since the height of the COVID-19 pandemic through years of strategic coordination of resources across federal, state, local, and nonprofit sectors bolstered by strong community support and engagement. Under the leadership of the Police Chief and command staff, the Grand Rapids Police Department (GRPD) continues to evolve into a more effective, community-centered, and trusted organization.

The Fire Department is in process with approximately $68 million in infrastructure improvements including the Kendall St. fire station which opens in September of 2025, the Division Ave. fire station projected to open in fall of 2026, and the fire training center estimated to open in spring of 2027.

The Office of Oversight and Public Accountability (OPA) continues to build trust and transparency through community engagement, complaint navigation, and public safety education. OPA also leads Cure Violence Grand Rapids, a nationally recognized violence interruption strategy funded by a $2 million federal grant. The SAFE Task Force further supports community safety by seeding grassroot community-based opportunities to make a difference in our communities through violence reduction efforts.

Included below are some examples of operating and capital investments that help drive progress toward achieving Strategic Plan outcomes, with resources aimed at achieving results in the FY2026 Key Focus Area themes summarized below.

- Public Safety Staffing

- Crime Prevention and Violence Reduction
- Oversight and Public Accountability
- Other Core Safe Community Services

Public Safety Staffing: The Police and Fire Departments continue to make progress reducing vacancies and right-sizing to meet the demand for public safety services. The Police Department is close to reaching staffing levels not seen in a generation of local policing. Previous investments in staffing will allow the Fire Department to remain within its overtime budget and while there has been discussion about relocating the Homeless Outreach Team (HOT) out of the Fire Department and potentially civilianizing the program, it is not recommended at this time.

- $2,123,494 from Kent County Dispatch Authority, Public Safety Answering Points (PSAP) contribution
- $1,193,216 for two Police Academies which includes tuition, salary and benefits
- $625,000 for 5 officers – COPS Hiring Grant
- $559,332 for an additional Police Academy class including tuition, salary and benefits
- $500,000 from the Office on Violence Against Women to build High Risk Development Team with GRPD, Safe Haven Ministries and YWCA of West Central Michigan
- $283,680 for three Emergency Communication Operators to mitigate mandatory overtime and reduce staff burnout in the Emergency Communications Center
- $203,800 for contract security – parks, DGRI/downtown
- $198,516 for GVSU and GRCC Police Academies tuition
- $124,884 for one Emergency Communications Supervisor
- $113,928 to establish a second civilian Fire Hazard Inspector to support the Fire Code and Building Code review and inspection services

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

- $448,572 for Crime Victim Advocates & Volunteer Advocates
- $131,000 to contract with Network 180 for two social workers for Medical Outreach Team
- $24,500 for Data Informed Community Engagement (DICE), Risk Terrain Modeling
  $7,210 to support the Police Department's partnership in C.L.E.A.R. (Coalition, Leadership, Education, Advice, Rehabilitation)

- $2 million federal grant to support Civilian Violence Reduction Efforts
- $75,000 for Community Informed Training
- $15,000 for OPA's Know Your Rights Campaign
- $13,500 for the Clean Slate expungement program
- $6,000 for Civil Rights Youth Academy

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

- $5 million for Indigent Defense System compliance to ensure representation for low-income criminal defendants
- $1.1 million awarded through the Neighborhood Investment Plan for neighborhood crime prevention activities and mental health services for the uninsured and underinsured
- $300,000 for the Fire Department's Residential Safety Assessment Program (plus grant funded smoke alarms)
- $100,000 for SAFE Task Force
- $80,000 for Community Liaison services including home visits and personalized outreach
- $20,000 for Special Case Action Team to find alternative solutions to court action for complex code compliance cases
- $5,580 to maintain the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) accreditation

Recommended total capital investments: In the Safe Community strategic priority total $20.8 million for FY2026. The most significant investments include:

- $214,600 for emergency/protection equipment for Police including Armor Surge Plates, replacement of 100 defibrillators for the Special Response Team
- $49,000 for 800MHZ backup radio system replacement for Police
- $44,400 for Dispatch to update and replace radios at each siren site
- $25,000 for ballistics forensics which will reduce the caseload for the Michigan State Police Crime Lab and GRPD Detectives
- $9,295 for kits (3) to allow off-site 911 Dispatcher call-taking and dispatch capabilities
- Continued construction of Kendall Street and Division Avenue fire stations and fire training center

Exhibit E: Customer Service

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

While all City departments provide customer service within the scope of their operations, the 311 Customer Service Department exists solely for the purpose of providing excellent customer service through its call center (311 or 616-456-3000) and in-person service counter (Monroe level of City Hall) staffed by highly trained customer service professionals. During the first 3 quarters of FY2025 (through March 31), the average wait time for the call center was 2:50 (vs. 2:55 for FY2024). While this meets the department's standard for "good" performance, it is continually striving for excellence. Notably, wait times have been much more consistent (generally fluctuating between 2:00 and 3:30) than in previous years due to a variety of improvements implemented in FY2024-25, including increased overall staffing and supervisory capacity; emphasis on retention, onboarding and training; use of new technology tools and process improvements.

The City Manager's Office and the 311 Customer Service Department have a longstanding collaboration – known as "Constituent First Response" (CFR) and housed within the department – to help field, triage and track City Commission-related inquiries and calls for service. Calls to Commissioner lines during regular business hours are answered by 311 staff who refer matters for departmental follow-up and/or Commissioner response as appropriate. Approximately 70% of calls to Commissioner lines that are answered by 311 staff are routine questions or service requests able to be handled without Commissioner involvement.

At the March 25, 2025 City Commission Committee of the Whole meeting, in response to requests from some Commissioners for an enhanced level of support for their role, the City Manager proposed a 6-month pilot of the following at a cost not to exceed $100,000:

1. Add a temporary staff member in 311 Customer Service to provide enhanced administrative support for constituent services; and

2. Authorize execution of a six-month contract for engagement services, to be administered by the Communications Department, to provide additional support for communication, community engagement and other identified engagement needs.

The temporary staff member in 311 Customer Service will report to the Chief of Staff in the Executive Office and will offer – in addition to pre-existing support services like scheduling, supply ordering, technology support, etc. – the following enhanced support services:

- Constituent callback with pre-agreed replies;
- Email management, including monitoring Commissioners' City email inbox, organizing messages, forwarding for CFR, sending standard pre-agreed replies, monitoring for trends, and/or creating/maintaining an auto-reply message;
- Enhanced City Hall guest arrival process, including advance notice to Plaza-level receptionist, greeting, guiding to meeting room, and hospitality;
- Printing and preparing meeting materials and other documents;
- Distributing Commissioners' paper mail and packages;
- Scanning, filing, and cataloging commissioner received documents and notes.

Individual commissioners will have the option to avail themselves of any/all/none of these enhanced services – depending upon their individual preferences.

The 6-month pilot will run from approximately May through October 2025, and funding was approved via budget amendment brought before the Fiscal Committee on May 13, 2025. This FY2026 Fiscal Plan does not include an appropriation to continue the enhanced support services, since it is yet to be determined whether the City Commission will wish to make those services ongoing and, if so, how they will be prioritized relative to other potential investments. If the services are transitioned from pilot to ongoing, it is estimated they will cost approximately $250,000 per year.

Exhibit F: Capital Investments

The fiscal plan recommends capital investments of $189.21 million in FY2026 and $582.18 million across all five years (FY2026-2030). The FY2026 capital investments amount to a 34.79% decrease from FY2025. These investments are made possible through a variety of funding sources including the General Operating Fund (GOF), bonds, federal and state allocations, leveraged funds, millages, and grants.

In the Strategic Plan, the City committed to evaluating all capital projects based on strategic priorities and distribution across the Wards. Our analysis also includes the categories of “Citywide,” “Regional,” and “Regional - CC” projects. “Citywide” projects either do not have specific locations or they benefit the city beyond the location in which they are taking place. “Regional - CC” denotes work specifically done in customer communities, while the “Regional” label denotes work that is planned within the City’s limits but also impacts areas outside of City limits.

While specific capital projects were already recognized in this letter under the specific strategic priority, the first two figures below show where work is occurring in each ward as well as what departments are managing those projects. The next three figures show the top 20 projects per Ward in FY2026 followed by the top projects within Neighborhoods of Focus (NOFs) by Ward in FY2026.

CITY OF GRAND RAPIDS

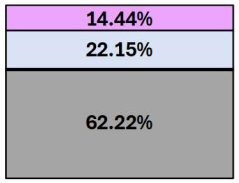
FY '26

COMMUNICATIONS	$0
ENGINEERING SERVICES	$38,021,000
ENVIRONMENTAL SERVICES	$17,532,500
FACILITIES MANAGEMENT	$15,656,067
FIRE	$20,800,000
PARKING	$5,332,144
PARKS & RECREATION	$3,734,247
POLICE	$49,000
SIDEWALKS	$2,510,000
STORMWATER	$1,390,000
STREET LIGHTING	$11,599,426
STREETS	$32,646,793
TRAFFIC SAFETY	$1,124,900
WATER	$38,405,000

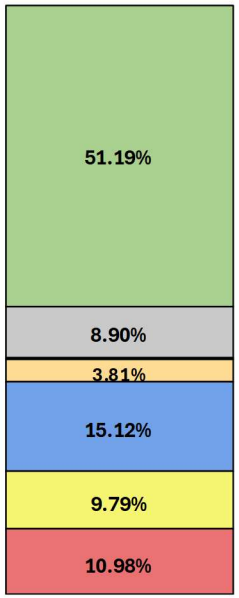
Total FY '26: $188,801,077

Citywide and Regional projects not displayed.

Funding within NOF



Funding by Region

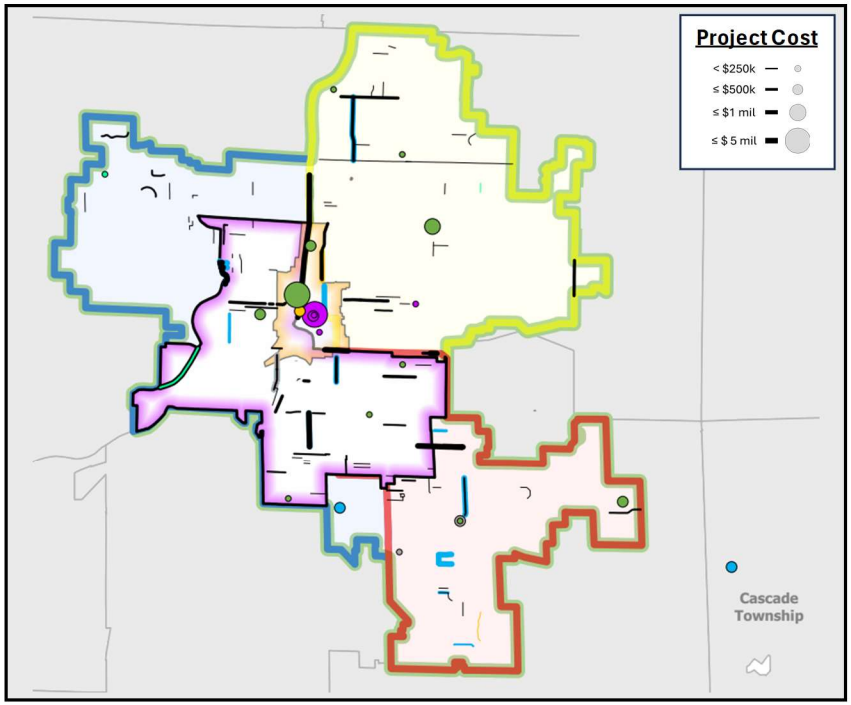


Neighborhood of Focus (NOF)

Yes	Part
No	N/A

Geographic Region by Project Location

Ward 1	Citywide	Regional
Ward 2	Downtown	Regional - Customer Community (CC)
Ward 3		



Funding by Strategic Plan Priority

Governmental Excellence - 25.20%	Mobility - 23.01%
Economic Prosperity & Affordability - 0.82%	Safe Community - 11.04%
Health & Environment - 39.93%	Engaged & Connected Community - 0.00%

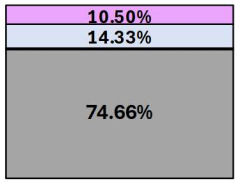
FY '26-'30

COMMUNICATIONS	$797,624
ENGINEERING SERVICES	$48,600,957
ENVIRONMENTAL SERVICES	$83,925,500
FACILITIES MANAGEMENT	$42,709,656
FIRE	$23,310,000
PARKING	$27,341,764
PARKS & RECREATION	$15,389,712
POLICE	$994,000
SIDEWALKS	$12,550,000
STORMWATER	$7,057,000
STREET LIGHTING	$29,726,827
STREETS	$138,640,482
TRAFFIC SAFETY	$5,624,500
WATER	$145,430,000

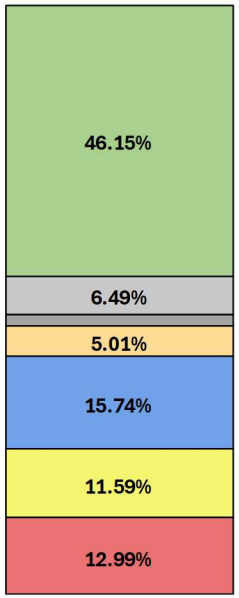
Total FY '26 - FY '30: $582,098,022

Citywide and Regional projects not displayed.

Funding within NOF



Funding by Region

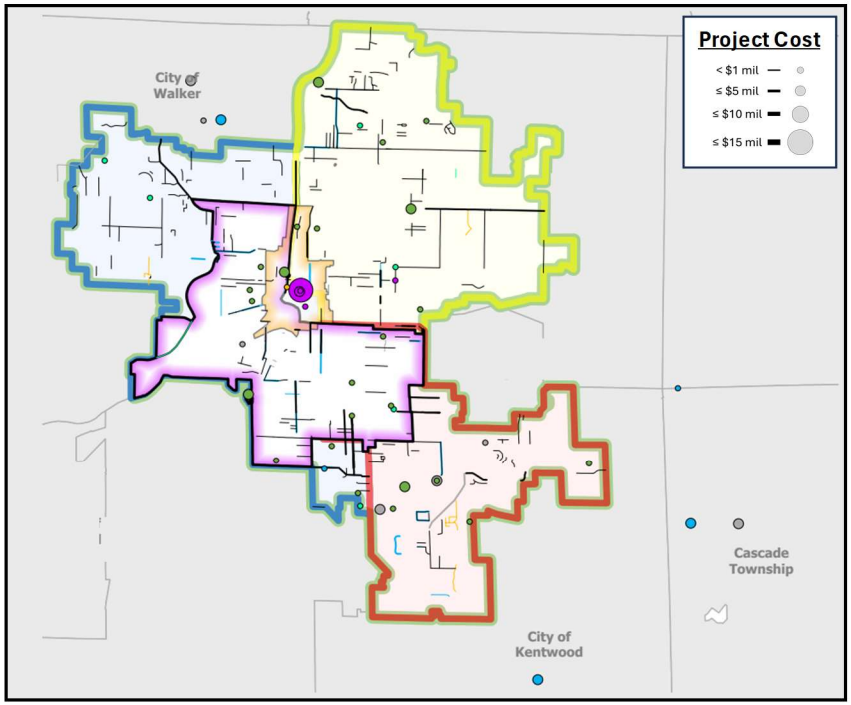


Neighborhood of Focus (NOF)

Yes	Part
No	N/A

Geographic Region by Project Location

Ward 1	Citywide	Regional
Ward 2	Downtown	Regional - Customer Community (CC)
Ward 3		



Funding by Strategic Plan Priority

Governmental Excellence - 16.60%	Mobility - 32.33%
Economic Prosperity & Affordability - 0.82%	Safe Community - 4.18%
Health & Environment - 45.93%	Engaged & Connected Community - 0.14%

Top 20 Projects in Each Ward for FY2026

FY 2026 WARD 1 - Top Projects

	Department	Project Name	Amount
1	Environmental Services	2035-Godfrey Av-Oxford St to Market Av	$4,200,000
2	Water	Godfrey Avenue - Oxford Street to Chestnut St.	$2,800,000
3	Water	8220-Buchanan - Hall to Corinne	$2,530,000
4	Water	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	$2,200,000
5	Engineering Services	Butterworth-WCL to O'Brien Ave	$1,750,000
6	Streets	Vital Streets: Buchanan Avenue - Corinne Street to Hall Street	$1,452,974
7	Streets	Vital Streets: Valley Avenue -- Bridge St to 4th St; 3rd Street - Valley Ave to Garfield Ave and 4th Street -Valley Ave to Garfield Ave	$1,394,286
8	Streets	Vital Streets: Wealthy Street - Division Ave to 200' West of Prospect Ave	$1,030,000
9	Streets	Vital Streets: Lake Michigan Drive - Garfield Ave to National Ave, Gold Ave to Lexington Ave, and Seward to Summer Ave	$990,000
10	Water	8333-Jefferson - Franklin to Logan	$825,000
11	Engineering Services	MLK East Ramp Bridge Replacement	$605,000
12	Streets	Vital Streets: Godfrey Avenue - Oxford Street to Market Ave	$500,000
13	Water	5900-Alger Tank - Inspect, Paint and Restore	$500,000
14	Stormwater	Butterworth Drainage Improvements	$500,000
15	Streets	Vital Streets: Wealthy Street Bridge over the Grand River	$500,000
16	Streets	Vital Streets: Brown Street - West End to Horton Avenue	$441,144
17	Streets	Vital Streets: California Street - Lane Avenue to Seward Avenue	$393,624
18	Streets	Vital Streets: Van Buren Avenue - Atlantic Street to Rennslaer Street and Rennslaer Street - Van Buren Avenue to White Avenue	$376,408
19	Streets	Vital Streets: Westbrook Drive - Elmridge Drive to Westwinde Street	$372,240
20	Streets	Vital Streets: Jefferson Avenue - Martin Luther King Jr. Street to Logan Street	$361,100

FY 2026 WARD 2 - Top Projects

	Department	Project Name	Amount
1	Water	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	$3,850,000
2	Street Lighting	Ionia/Division Ave. - 196 to Mason - FY25 and FY26	$1,702,100
3	Sidewalks	Ward 2 Contract	$1,600,000
4	Streets	Vital Streets: Ionia/Division Avenues - I-196 WB On-Ramp to Mason Street	$1,000,000
5	Engineering Services	Pedestrian Enhancements and ACT 51 share on East Beltline at I-96	$1,000,000
6	Streets	Vital Streets: 3 Mile Road - Monroe Avenue to Plainfield Avenue	$950,741
7	Streets	Vital Streets: North Division Ave - Mason Street to Coldbrook Street and Plainfield Ave - Coldbrook Street and Leonard Street	$710,000
8	Streets	Vital Streets: Oakwood Avenue - Knapp Street to 3 Mile Road	$700,000
9	Streets	Vital Streets: Lyon Street - College Ave to Langdon Ave	$690,000
10	Streets	Vital Streets: Wealthy St - Richard Ter to Ethel Ave	$669,211
11	Cemetery	Greenwood Cemetery Improvements	$645,000
12	Streets	Vital Streets: Lyon Street - Lafayette Ave to College Ave	$590,000
13	Streets	Vital Streets: Fountain Street - Grand Avenue to Houseman Avenue	$430,000
14	Streets	Vital Streets: Palmer Street - Monroe Avenue to Center Avenue and Coit Avenue to Lafayette Avenue	$374,880
15	Sidewalks	Connectivity Project (Lakeside - Michigan to Fulton)	$250,000
16	Streets	Vital Streets: Innes Street - Grand Avenue to Diamond Avenue	$246,840
17	Stormwater	Perkins Sidewalk Drainage Improvements	$240,000
18	Streets	Vital Streets: Wealthy Street - Benjamin Avenue to Richard Terrace	$231,481
19	Streets	Vital Streets: Gerald Avenue - 3 Mile Road to Byers Street	$194,040
20	Cemetery	Fairplains Cemetery Improvements	$194,000

FY 2026 WARD 3 - Top Projects

	Department	Project Name	Amount
1	Water	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	$3,080,000
2	Water	5225-Plymouth - Burton south to RR	$2,750,000
3	Streets	Vital Streets: Boston Street - Fuller Ave to Plymouth Ave	$1,625,900
4	Water	Adams - Colorado and Sylvan Lining	$1,000,000
5	Water	1391-Millbank Street - Giddings Avenue to Newcastle Ave	$935,000
6	Water	8333-Jefferson - Franklin to Logan	$825,000
7	Streets	Vital Streets: Wealthy St - Richard Ter to Ethel Ave	$669,211
8	Streets	Vital Streets: Thomas Street - Eastern Avenue to Fuller Avenue	$656,040
9	Streets	Vital Streets: Wealthy Street - Benjamin Avenue to Richard Terrace	$631,481
10	Water	8222-Wealthy - Benjamin to Richard Terrace	$660,000
11	Environmental Services	Woodlawn Cemetary Sanitary Sewer CIPP	$500,000
12	Water	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	$500,000
13	Streets	Vital Streets: Plymouth Ave - Alger Street to Burton Street	$490,000
14	Streets	Vital Streets: Camelot Dr SE - Camelot Court to East Paris Ave SE	$460,000
15	Streets	Vital Streets: Jefferson Avenue - Martin Luther King Jr. Street to Logan Street	$361,100
16	Streets	Vital Streets: Joslin Street - Eastern Avenue to Blaine Avenue	$327,360
17	Parks & Recreation	Camelot Park Improvements	$300,000
18	Streets	Vital Streets: Temple Street - Eastern Avenue to Kalamazoo Avenue	$266,904
19	Streets	Vital Streets: Merritt Street - Blaine Avenue to Nelson Avenue	$260,374
20	Streets	Vital Streets: Inverness Rd SE - Burning Tree Dr SE to Barfield Dr SE	$243,144

FY 2026 Top Projects within Neighborhoods of Focus (NOFs) by Ward

	Department	Ward	Project Name	Amount
1	Environmental Services	Ward 1	2035-Godfrey Av-Oxford St to Market Av	$4,200,000
2	Water	Ward 1	Godfrey Avenue - Oxford Street to Chestnut St.	$2,800,000
3	Water	Ward 1	8220-Buchanan - Hall to Corinne	$2,530,000
4	Water	Ward 1	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	$2,200,000
5	Engineering Services	Ward 1	Butterworth-WCL to O'Brien Ave	$1,750,000
6	Streets	Ward 1	Vital Streets: Buchanan Avenue - Corinne Street to Hall Street	$1,452,974
7	Streets	Ward 1	Vital Streets: Lake Michigan Drive - Garfield Ave to National Ave, Gold Ave to Lexington Ave, and Seward to Summer Ave	$990,000
8	Water	Ward 1	8333-Jefferson - Franklin to Logan	$825,000
9	Water	Ward 3	8333-Jefferson - Franklin to Logan	$825,000
10	Streets	Ward 3	Vital Streets: Thomas Street - Eastern Avenue to Fuller Avenue	$656,040
11	Engineering Services	Ward 1	MLK East Ramp Bridge Replacement	$605,000
12	Streets	Ward 1	Vital Streets: Godfrey Avenue - Oxford Street to Market Ave	$500,000
13	Stormwater	Ward 1	Butterworth Drainage Improvements	$500,000
14	Streets	Ward 1	Vital Streets: Wealthy Street Bridge over the Grand River	$500,000
15	Streets	Ward 1	Vital Streets: Brown Street - West End to Horton Avenue	$441,144
16	Streets	Ward 1	Vital Streets: California Street - Lane Avenue to Seward Avenue	$393,624
17	Streets	Ward 1	Vital Streets: Van Buren Avenue - Atlantic Street to Rennslaer Street and Rennslaer Street - Van Buren Avenue to White Avenue	$376,408
18	Streets	Ward 3	Vital Streets: Jefferson Avenue - Martin Luther King Jr. Street to Logan Street	$361,100
19	Streets	Ward 1	Vital Streets: Jefferson Avenue - Martin Luther King Jr. Street to Logan Street	$361,100
20	Streets	Ward 1	Vital Streets: Cesar E. Chavez Avenue – Hall Street to Beacon Street	$350,316

Exhibit G: FY2026 Position Additions

Department	#	Position	Function	FY2026 Cost	Funding
Communications	2	Administrative Aide	Videographer / Social Media Specialist	$187,656	1.5 GOF / 0.5 Mobile GR
Dispatch	3	Emergency Communications Operator I	911 Dispatch	$283,680	General Fund Supported
Dispatch	1	Emergency Communications Supervisor	911 Dispatch	$124,884	General Fund Supported
Police	1	Police Records Clerk	Firearm Purchase Process – State Mandate	$84,288	General Fund Supported
Street Lighting	2	Journeyman Electrician	Emergency Response & Routine Maintenance	$247,800	General Fund Supported
Executive	1	Administrative Analyst I	Agenda Management, Admin Process & Technology	$118,908	General Fund Supported
Executive	1	Administrative Analyst I	Healthy & Sustainable Buildings Policy Specialist	$125,509	General Fund Supported
Our Community's Children	1	Administrative Analyst I	Program Coordinator	$133,448	General Fund Supported
Oversight & Public Accountability	*	Administrative Analyst I	Justice Analyst	$119,316	Grant to General Fund (Exp 10/1/2025)
Fire Department	*	Emergency Management Specialist	One of 2 EM positions critical for redundancy & community outreach	$128,696	Grand to General Fund (Exp 11/1/2025)
Total GOF	**12**			**$1,554,185**	
* Position included on Preliminary Fiscal Plan Roster – FTE adjusted to reflect partial-year funding.					
Human Resources	1	Wellness Coordinator	Employee Wellness	$120,840	Health Insurance Fund
Building Inspections	1	Fire Hazard Inspector	Fire Code Review & Inspections	$113,928	Building Inspections Fund
Environmental Services	1	Industrial Pretreatment Program Inspector	Inspect & Permit Industrial Wastewater Users	$123,900	Sewage Disposal Operations Fund
Environmental Services	1	Safety Technician	OSHA Compliance & Risk Reduction	$114,576	50% Water / 50% ESD
Parking (Mobile GR)	1	Parking Services Shift Supervisor	Right-Size Parking Facility Mgt.	$114,528	Parking Operating Fund
Parking (Mobile GR)	1	Administrative Aide	Additional Admin. Capacity	$93,828	Parking Operating Fund

Parks and Recreation	1	Facilities Maintenance Supervisor	Oversight of Parks, Park Facilities & Splashpads	$135,384	Parks & Rec Ops Fund
Refuse	1	Office Assistant II	Scribner Front Desk	$84,240	50% Parks / 50% Refuse
Water	1	Water Service Worker I	Manage Meter Install, Support	$89,700	Water Operations Fund
Water	1	Utility Supervisor	Supervise LMFP Lab/Compliance	$135,384	Water Operations Fund
Water	1	Laboratory Technician I	Staff LMFP Lab	$94,860	Water Operations Fund
Water	1	Office Assistant IV	Inspection & Lead Service Docs.	$97,872	50% Water / 50% ESD
Total Other Proposed	**12**			**$1,319,040**	
FY2026 Additions	**24**			**$2,873,225**	

Exhibit H: Unfunded Positions and Programs

These items are not included in the adopted budget as there was not approval by the City Commission for continued funding.

Fiscal Sustainability					
Budget Stabilization Fund			Maintain 10% Policy Level	$800,000	General Fund
Total Cost				**$800,000**	
Other Programs					
Homeless Outreach Team (HOT)			Transfer from Fire Department to Community Development	$900,000	General Fund
Total Cost				**$900,000**	
Commission Enhanced Support					
311 Customer Service	1	Administrative Analyst I	Administrative Support for Constituent Services	$118,908	General Fund
Communications			Community Engagement Services Contract	$130,000	General Fund
Total Positions / Cost	**1**			**$248,908**	
Grand Total Cost				**$1,948,908**	



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CITY OF GRAND RAPIDS

STRATEGIC PLAN

UPDATED OCTOBER 2022

ORIGINALLY PUBLISHED APRIL 2019

CITY OF GRAND RAPIDS

STRATEGIC PLAN



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Fellow Grand Rapidians,

I am honored to serve as your City Manager and am committed to leading the City organization in a way that brings the hopes and dreams of our community to fruition. It is because of you, the people who live and work here, as well as the City's elected officials an staff who dedicate themselves to public service, that Grand Rapids is one of America's premiere cities.

We have accomplished a lot and our future is bright, but we do have challenges. This updated strategic plan is a refinement of the first version of the plan, which was one of my early key initiatives as City Manager. Upon arriving in Grand Rapids in 2018, it became clear to me that a strategic plan was needed to organize and focus the work of the City. That initial plan was created in early 2019 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. I am excited to share with you this updated version of the City of Grand Rapids' strategic plan, which continues the foundational elements of the first version and is informed by the innovation and agility spurred by the pandemic that resulted in both temporary and permanent changes to our operations.

The City's core values of accountability, collaboration, customer service, equity, innovation, and sustainability remain the foundation for the plan and are unchanged. However we have enhanced our sustainability focus by adding more emphasis on climate resiliency. I lead with these values and will hold myself and City staff accountable for upholding these values. The Vision and Mission statements likewise are unchanged. As City Manager, I am responsible for setting the Mission – To elevate quality of life through excellent City services. We will continue to accomplish this through implementation of this plan, which is our community playbook for aligning initiatives, resources, goals, department operations, projects, and investments with a transparent and trackable timeline. It will continue to shape our budget, guide our near-term progress and help us achieve our long-term vision. While it's critical that we hold one another accountable for results, it's also important that we continue our collaboration with the community and that you hold us accountable as well. With your help, we can achieve the outcomes in this plan.

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

Finally, I am extremely grateful for the tremendous support provided by our City Commissioners, Sustainability and Performance Management Officer, Alison Waske Sutter, and the many staff who were instrumental in the creation of the first version, and this updated version, of the plan (see page 39 for a full list of the team). Our City staff are truly the champions behind this plan and I am looking forward to continuing to work with each and every one of them to successfully implement this plan and positively impact our community. I also am thankful for the support of the community and the various ways community members continue to provide feedback that informs City service delivery.

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

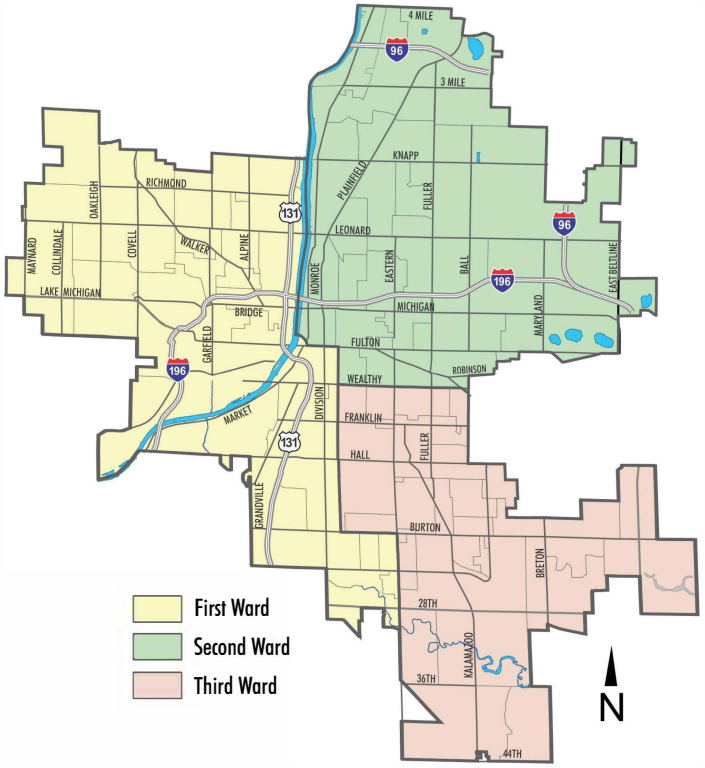


City Manager
Mark A. Washington

Current State

The City Commission

Grand Rapids has three Wards. Our Mayor serves at-large and each Ward has two City Comissioners. Each Commissioner has one vote for policy decisions. Grand Rapids is a Commission/Manager form of government. The City Manager is responsible for directing City operations and carrying out Commission policy.



- Grand Rapids is the 129th largest city in the U.S.
- We're the 2nd largest city in Michigan



Mark Washington
City Manager



Rosalynn Bliss
Mayor, 2nd term
Expires 12/31/24



Jon O'Connor
1st Ward, 2nd term
Expires 12/31/24



Kurt Reppart
1st Ward, 1st term
Expires 12/31/22



Joseph Jones
2nd Ward, 1st term
Expires 12/31/22



Milinda Ysasi
2nd Ward, 1st term
Expires 12/31/24

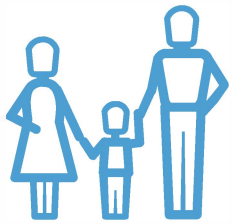


Senita Lenear
3rd Ward, 2nd term
Expires 12/31/22



Nathaniel Moody
3rd Ward, 1st term
Expires 12/31/24

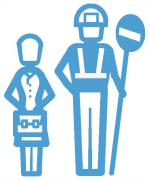
Current State



198,917

57.46% White alone
18.35% Black/African American
16.49% Hispanic
4.63% Two or more races
2.25% Asian alone
0.33% American Indian or Alaskan Native alone
0.46% Some other race alone

Source: 2020 Census



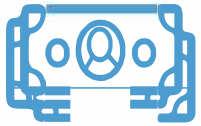
110,512

Employees in Grand Rapids economy (69.27%)

4.6%

Unemployment rate

Source: 2021 ACS



$59,596

Median household income

38.9%

Population below the poverty level

Source: 2021 ACS



$206,600

Median Home Price

$1,063/mo median rent and **55%** home ownership

Source: 2021 ACS

81%

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



1,667 Acres of accessible parks

Source: 2022 Parks & Rec Master Plan

30%

Reduction in Municipal Greenhouse Gas Footprint

37.5% Renewable energy



61% Residents with an overall feeling of safety

Source: 2022 Grand Rapids National Community Survey

5,374

Crimes against person

7,664

Crimes against property

Source: 2021 Police Dashboard

27%



Used public transportation

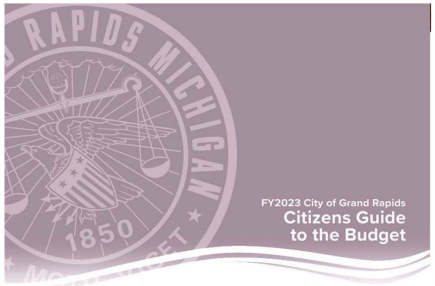
48% Carpooled **65%** Walked or biked

Source: 2022 Grand Rapids National Community Survey













Recognition

#16 Best Places to Live
U.S. News and World Report, 2022-2023

#18 Best Places to Live for Quality of Life
U.S. News and World Report, 2022-2023

#4 City Where the Average Worker's Pay Has Increased the Most Since 2019
Entrepreneur, 2022

#5 Most Neighborly city in America
Neighbor Blog, 2022

#1 Beer City USA (10 consecutive years)
USA Today 10 Best, 2022

Smart 50 Awards (GR PayIT)
Smart Cities Connect, 2022

#1 Best Place in the U.S. to Raise a Family
Rocket Homes, 2022

Consecutive Distinguished Budget Presentation Award (34 consecutive years), **Government Finance Officers Association** 2022

One of 4 Best Cities to Start a Tech Career
Yahoo Finance, 2022

31st in U.S. on 2021 City Clean Energy Scorecard
American Council for an Energy-Efficient Economy, 2021

Tree City USA Growth Award (23rd award)
Arbor Day Foundation, 2021

Best Cities for Musicians to Live in America (#30)
Rent.com, 2021

Gold Medal for Health and Wellness Policies
CityHealth, 2021

49th Best Metro area for STEM Professionals
WalletHub, 2021

#2 Metro in U.S. in Sustainability Ranking
Site Selection, 2021



Values

Our values are how we make decisions. They are embedded throughout the entire plan and drive all City work.

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

Collaboration
Working together in partnership with others; teamwork.

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

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

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

Sustainability
Making decisions with the goal of achieving long-term net positive benefits that are informed by an understanding of how those decisions will impact climate resiliency and the environment, people and communities, and finances, both today and in the future.

Vision

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

Mission

To elevate the quality of life through excellent City services.

Priorities



Governmental Excellence

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



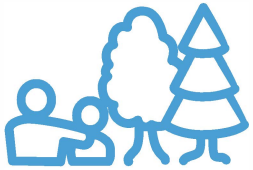
Economic Prosperity and Affordability

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



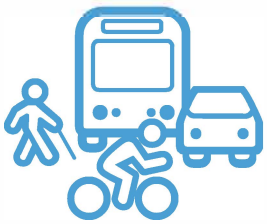
Engaged and Connected Community

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



Health and Environment

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



Mobility

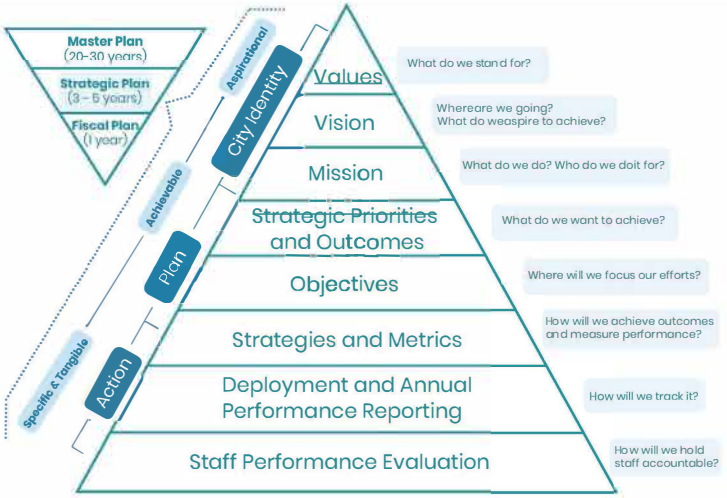
Innovative, efficient, low-carbon and equitable mobility solutions are safe, affordable and convenient to the community.



Safe Community

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

Planning Process



In late 2018, we began our strategic planning journey by creating this strategic plan framework to guide the creation of our plan. This framework is still accurate today and demonstrates:

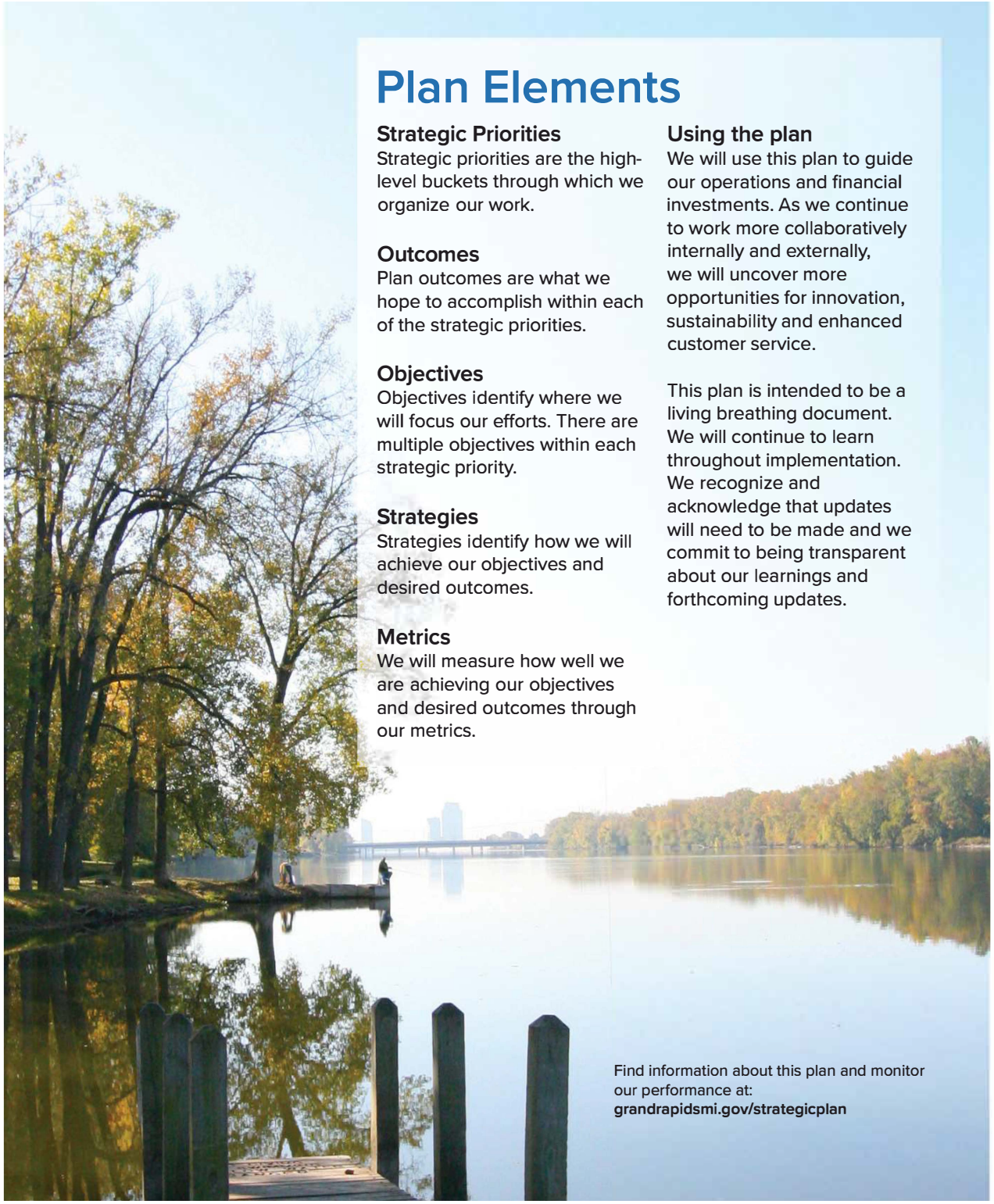
- How the strategic plan aligns with the long-term community master plan and the short-term fiscal plan
- How our Values, Vision and Mission shape our City's identity and create the roadmap for the strategic plan
- How the plan's priorities, outcomes, objectives, strategies and metrics work together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

Since the adoption of our original plan in April 2019 by City Manager Washington and the City Commission, we have matured in our strategic planning, implementation and reporting.

We knew from the beginning that the plan would be a living breathing document that would require adjustments and revisions over time. 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.

There is no change to our 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.

This update is due to the dedication of our City staff. We continue our learning journey with a refreshed Strategic Plan and look forward to you holding us accountable to the commitments identified in this plan.



Plan Elements

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

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

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

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

Metrics
We will measure how well we are achieving our objectives and desired outcomes through our metrics.

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

This plan is intended to be a living breathing document. We will continue to learn throughout implementation. We recognize and acknowledge that updates will need to be made and we commit to being transparent about our learnings and forthcoming updates.

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

Equity Statement

The City of Grand Rapids is dedicated to advancing equitable outcomes and opportunities by leading with racial equity to address root causes of disparities. The City defines equity as the condition achieved when people have the tools, resources and connections necessary to be fully engaged and prepared to benefit from the opportunities they seek. Racial equity is achieved when one's race or ethnicity does not determine, in a statistical sense, how one experiences opportunity, power and life outcomes.

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

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

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

The City of Grand Rapids centers racial equity so that the recognitions listed on page 7 will be the lived reality of all Grand Rapids residents, regardless of race or ethnicity. When we read those rankings and recognitions, we must always ensure Grand Rapids is the "Best Place to Live" and "#4 City Where the Average Worker's Pay Has Increased the Most Since 2019" for everyone who calls Grand Rapids home. We must be mindful of the areas that require improvement where data and studies have statistically shown people of color have higher disparate outcomes in areas such as health, employment, housing, entrepreneurship and education that leads to lower quality of life.

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

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

Governmental Excellence

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



Objective 1:

Embed equity throughout government operations.

Strategies

1. Elevate, organize and expand equity work across the City and through targeted investments in neighborhoods
2. Disaggregate all data, to the extent possible, by race, ethnicity, gender identity and geography
3. Evaluate budget proposals, policies, programs, services and initiatives for racial equity and social justice impact, and report out on those outcomes
4. Identify systemic issues that cause disparate outcomes and implement strategies to address issues that are within the City's span of influence

Metrics

1. Percent of capital investment budgeted by Ward and Neighborhoods of Focus
2. Dollars of Third Ward Equity Fund budgeted
3. Dollars in approved budget that support projects that advance equity
4. Percent of elected City officials, City employees and people serving on a City board or commission trained in equity
5. Dollars and percent of total City contract expenses and goods and services paid to each: micro-local business enterprises (MLBE) and diverse-owned businesses
6. Municipal Equality Index Score

Objective 2:

Foster and maintain fiscal sustainability.

Strategies

1. Ensure the long-term viability of defined-benefit retirement and Other Post-Employment Benefits (OPEB) systems under the City's authority
2. Utilize proactive asset management practices, continuous improvement and innovation to ensure that City operations are both fiscally and environmentally sustainable
3. Leverage outside funding (i.e., grants, philanthropic support, state/federal funding) to support the City's strategic, operational and legislative priorities

Metrics

1. General Operating Fund (GOF) fund balance
2. Bond rating
3. Percent of Actuarially Computed Employer Contributions (ACEC)
4. Percent change of online payments made and percent change in dollars collected, disaggregated by service
5. Create equity and environmental sustainability scorecards
6. Percent of payments to vendors made electronically

Objective 3:

Attract, hire, develop and retain high performing employees.

Strategies

1. Develop a workplace culture based on City values that embraces diversity and fosters employee collaboration and engagement
2. Become an employer of choice by offering competitive compensation and benefits, ongoing employee development and employee-friendly policies that meet the diverse needs of our evolving workforce
3. Implement performance management, employee retention and succession planning strategies that contribute to individual and organizational success

Strategies (cont.)

4. Educate, encourage, and support all City employees to embrace a safe, healthy, well-balanced and sustainable lifestyle in and outside of work
5. Integrate workforce diversity, employee development, turnover rates and other key metrics into Citywide and departmental operations and budgeting
6. Implement intentional strategies to ensure equitable recruitment, qualification and hiring that contributes to a diverse workforce and removes potential barriers to entry for historically marginalized populations

Metrics

1. Number and percent of new hires that are persons of color
2. Percent employee turnover in total and disaggregated by represented employee group, race, ethnicity, gender identity, reason and tenure
3. Position vacancy rate disaggregated by sworn and civilian employees
4. Time from requisition request to offer acceptance for sworn and civilian employees

Objective 4:

Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.

Strategies

1. Conduct a comprehensive facilities study and develop a plan for the future use, acquisition and/or disposition of City facilities based on those findings
2. Evaluate and modify, where appropriate, the current design, use and configuration of employee workspaces and public-facing operations based on the evolving needs of employees and residents'
3. Ensure workspaces are safe and healthy and utilize environmentally friendly and climate resilience design, construction and maintenance practices
4. Make all facilities welcoming and accessible for all customers with an emphasis on people with differing abilities, people that speak a language other than English and people that are transgender and/or non-binary
5. Ensure the City's information technology infrastructure (IT) is secure, supported, aligned with IT best practice and available to staff in support of their work

Strategies (cont.)

6. Ensure that technology solutions can be implemented quickly and efficiently and increase the use of pilot-to-procurement to test solutions
7. Develop and implement a plan to transition the City fleet to low or no greenhouse gas emissions and reduced air pollution
8. Ensure that supportive technologies (i.e., Enterprise Resource Planning/ERP, billing, MLBE reporting, payment systems) are effective in supporting the City's strategic goals and operational needs

Metrics

1. Percent year-over-year reduction in energy consumption by City facilities and utilities
2. Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles
3. Percent of staff requiring remedial cybersecurity training
4. Nationwide Cyber Security Review (NCSR) for the City (range 0-7)

Objective 5:

Develop and implement a data-driven strategic plan and performance management that support the City in achieving our vision.

Strategies

1. Facilitate Citywide and departmental strategic planning, annual strategy review sessions and processes and tools to support staff and community using these plans for budgetary and other key decision-making processes
2. Ensure organization-wide accountability, collaboration and innovation by tracking, analyzing and reporting on performance
3. Reimagine metric and key performance indicator data collection, tracking, analysis and reporting and support processes to ensure strategic, budgetary and operational decisions are data-informed

Metrics

1. Number and percent of strategic plan metrics measured and available

Objective 6:

Grow a culture of innovation and continuous learning that is people-centered, data-informed, experimental, and collaborative, so that staff are encouraged to better serve our community.

Strategies

1. Create the infrastructure to organize, spread, and support the use of shared innovation practices across the organization
2. Build awareness, understanding and use of key innovation skills among staff, leadership and community partners through a variety of interactive learning opportunities

Metrics

1. Number of teams creating consistent time and space for innovation work
2. Number of staff learning about innovation through practice teams and skill building opportunities

Objective 7:

Implement City priorities in collaboration with community partners to secure financial investments and achieve legislative and policy changes for the betterment of the community.

Strategies

1. Support City Commission's biennial adoption of the Legislative Priority Agenda
2. Jointly advocate for investments, legislation and/or policies and practices that advance community and/or regional priorities and are aligned with the Legislative Priority Agenda
3. Support requests from partner entities that align with the City's strategic plan and seek support from partner entities for those legislative initiatives and investments that the City has prioritized

Metrics

1. Percent of prioritized legislative initiatives and investments that were funded, acted on or saw some movement during a legislative term
2. Dollars of non-formula State and Federal funding secured

Economic Prosperity and Affordability

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



Objective 1:

Complete a Community Master Plan update driven by smart growth principles and that establishes a vision that reflects the community's values and priorities.

Strategies

1. Complete the Community Master Plan update with guidance from a third-party consultant
2. Conduct an inclusive and robust community engagement process that results in a plan that is responsive to the entire community's current and future needs
3. Consider land use strategies that address the 2002 Master Plan themes, the key issue identified from the facilitator program (housing, equity, mobility/transportation, safety, environmental justice and health, and climate change mitigation and adaptation), and any others that emerge through the planning process

Metrics

1. Percent of Community Master Plan process participants disaggregated by race, ethnicity and geography and in comparison to City demographics
2. On time completion of each phase: Phase I (Pre-Planning); Phase II (Community Input); and Phase III (Adoption)

Objective 2:

Support the creation, retention and growth of businesses that enhance residents' employment opportunities.

Strategies

1. Prioritize incentives for private development and business retention, expansion, and attraction projects that result in employee retention and wage growth that pay at least $20/hour
2. Optimize the Equal Business Opportunity (EBO)/Micro-Local Business Enterprises (MLBE) program and increase MLBEs registered and used in all City spending

Strategies (cont.)

3. Support entrepreneurship and diversify the business startup and growth ecosystem with a special focus on creating access to opportunities for historically marginalized communities
4. Empower Corridor Improvement Authorities (CIA) and Business Improvement Districts (BID) to invest in their neighborhood business districts to support business retention, expansion, and new business creation and infrastructure investment
5. Support the increase of post-secondary degree attainment and skilled-trades certification, particularly for people of color and first-generation students through partnerships with the local school district, higher education institutions, community-based organizations, and faith-based organizations
6. Leverage the river restoration project for diverse and equitable economic growth opportunities

Metrics

1. Dollars of private investment supported by City incentives with dollar amount and percent of diversity-owned and micro-local business contracts committed as a result of Inclusion Plan participation
2. Number of total and new micro-local business enterprises (MLBE) vendors registered to do business with the City
3. Dollars invested annually by Corridor Improvement Authorities and Business Improvement Districts in façade grants, public art support, infrastructure, and street scape enhancements
4. Grand Rapids' unemployment rate and % of labor force participation
5. Number of students participating in Promise Zone
6. Percent difference between the percentage of white (non-Hispanic or Latinx) population, Hispanic or Latinx (of any race) and Black/African American (alone), who are employed (Employment Gap)
7. Number and percent growth of employees and income tax based on W-2s

Objective 3:

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

Strategies

1. Optimize the licensing and regulatory processes, including eliminating any unnecessary licenses and regulations and revising those that are sub-optimal or are contributing to disparate outcomes
2. Increase accessibility of information on property development and business-related processes that are available to the public to enhance the experience of the City's diverse customer base
3. Provide regular training and education opportunities that help users navigate the development and approval process
4. Increase the number of successful long-term businesses operating in Grand Rapids

Metrics

1. Percent of new buildings and commercial renovations approved administratively
2. Number of days to administratively approve projects from permit application to approval for projects where board/commission approval is not required
3. Number of days for board/commission approval from board/commission application to permit approval

Objective 4:

Ensure all residents have safe, stable and permanent housing.

Strategies

1. Support and incentivize increased housing supply through development of a variety of housing types and price points
2. Facilitate preservation of existing housing units and support, leverage and promote home repair, maintenance and safety services, with a focus on affordable housing units
3. Reduce barriers to housing and home ownership
4. Develop and implement a strategic land acquisition and disposition policy to support housing development goals and prioritize geographic areas to target incentives for housing development

Strategies (cont.)

5. Actively partner in community efforts to end homelessness and support programs that provide permanent housing solutions through the use of evidence-based practices

Metrics

1. Number of new dwelling units in total and affordable (≤80% AMI)

2. Number of persons experiencing homelessness or at risk of homelessness that became stably housed through programs supported by City investments

3. Percent of occupied rental dwellings certified



Objective 5:

Support development and placemaking efforts that contribute to making Grand Rapids a destination City.

Strategies

1. Collaborate with business and community partners to use activations and events to promote Grand Rapids for economic development and tourist attraction opportunities as well as brand Grand Rapids as a destination city
2. Permit, produce, and/or financially support a variety of special events and activations that highlight and celebrate the arts, music, cultural diversity, innovation, outdoor recreation, and local cuisine and beverages options
3. Create partnership opportunities to enhance and promote activation of public spaces.

Metrics

1. Number of activations and events permitted by the City annually
2. Number of permitted events organized by Black, Indigenous and People of Color
3. Number of attendees at City permitted events and activations



Engaged and Connected Community

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



Objective 1:

Enhance communication with the public.

Strategies

1. Implement customer-friendly and culturally appropriate communication protocols and practices that consider (but are not limited to) readability, clarity, representation, style and multi-lingual accessibility
2. Ensure that staff are well-trained to facilitate media inquiries and public engagement, and that they develop their communication with a lens of equity and inclusion
3. Improve processes that ensure timely and accurate response to external customer inquiries, including media inquiries and Freedom of Information Act (FOIA) requests
4. Intentionally and clearly communicate about City policies, programs, processes and budget with an emphasis on highlighting successful outcomes

Metrics

1. Percent of 3-1-1 customer inquiries responded to within target response time in total and disaggregated by department
2. Number of Freedom of Information Act (FOIA) requests processed (from Police and the City)
3. Percent of residents rating the quality of public information services as excellent or good (NCS)



Objective 2:

Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.

Strategies

1. Create and implement a Citywide community engagement framework that includes equity-centered protocols, standards, metrics, guidance and training, and fosters participation and collaboration with trusted voices within the community
2. Ensure that employees conducting community outreach on the City's behalf are sufficiently trained and well-equipped to successfully carry out engagement activities
3. Leverage the City's long-term planning processes to fully engage resident and stakeholder voices in community-wide issues and City government operations
4. Develop tools and processes to consistently measure, evaluate and report the outcomes of engagement processes to ensure transparency and determine opportunities for improvement
5. Advance policies, processes and programs that increase civic literacy and voter participation, reduce barriers to participation, and encourage equitable representation on City boards and commissions

Metrics

1. Number of engagement opportunities led by the City or where the City is a key partner disaggregated by Ward, engagement type and department

2. Number of people participating in engagement opportunities led by the City or where the City is a key partner disaggregated, to the extent possible, by demographics, engagement type and department

3. Variance between the percentage of residents of a particular race or ethnicity represented on City Boards and Commissions compared to the percentage of that race or ethnicity in the overall city

4. Percent of residents that feel the Grand Rapids community does an excellent or good job providing opportunities to participate in community matters (NCS)

Objective 3:

Incorporate processes to collect and integrate Commission, community and staff feedback and priorities into the City's strategy, performance and budgeting activities.

Strategies

1. Implement standard processes to better understand perception and performance of City services over time
2. Implement standard processes to better understand perception of important quality-of-life factors across the City
3. Refine how the City incorporates feedback from community and recommendations from community co-created reports and plans to improve operations and outcomes

Metrics

1. Percent of residents who report being satisfied or very satisfied with the overall quality of services provided by the City (NCS)

2. Percent of residents that believe that the City does an excellent or good job at welcoming resident involvement (NCS)

3. Percent of residents that rated the overall quality of life in Grand Rapids as excellent or good (NCS)

Health and Environment

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



Objective 1:

Reduce carbon emissions, support climate adaptation and increase climate resiliency.

Strategies

1. Increase the knowledge, awareness and understanding of climate change among staff, partners, community stakeholders and residents
2. Enhance collaboration with partners on strategies and actions to address climate change
3. Reduce carbon/greenhouse gas emissions from City operations (buildings, utilities and fleet) by 85% by 2030 (compared to 2008) and achieve carbon neutrality by 2040
4. Create and support programs and policies to reduce carbon/greenhouse gas emissions from the building, transportation and other key sectors throughout the community
5. Create and begin implementing a Climate Action and Adaptation Plan (CAAP) in partnership with the community that works in parallel with and compliments the new Community Master Plan

Metrics

1. Percent of carbon/greenhouse gas emissions reduced from 2008 for City buildings, utilities and fleet
2. Percent electricity consumed by City buildings, utilities and fleet supplied by renewable sources
3. Percent year-over-year reduction in energy consumption by City facilities, utilities and fleet
4. Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles

Objective 2:

Ensure equitable access to and use of green spaces and recreational offerings.

Strategies

1. Expand parks and active open spaces to reduce disparities in green space deficient neighborhoods
2. Increase grade level of park maintenance as prescribed in Parks and Recreation Master Plan
3. Increase accessible, diverse and inclusive recreational programs and facilities to encourage use by all races, ethnicities, gender identities, ages and abilities

Metrics

1. Percent of households within a 10-minute walk of a park or active green space
2. Number of participants in recreation programs per year
3. Percent of residents rating the overall quality of parks and recreation opportunities as excellent or good (NCS)

Objective 3:

Supply excellent water, sewer and stormwater services, and protect and preserve our water resources.

Strategies

1. Continue to replace lead service lines
2. Collaborate with partners, within the City and in upstream and downstream communities, to increase, protect and preserve the overall water quality of the Grand River, Lake Michigan and other surface water bodies
3. Identify and implement water conservation strategies within City operations and for customers
4. Expand and maintain green infrastructure to strategically reduce stormwater system burdens and protect the watershed
5. Continue to stay on the cutting edge of PFAS mitigation, treatment and disposal opportunities
6. Proactively work to minimize risk of residential water/sewer service shut offs and create innovative solutions to avoid the shut off of services

Metrics

1. Percent and number of water connections with lead service line replacements completed per year and in total
2. Water Quality Index for the Grand River
3. Gallons of water pumped from treatment plant per person per day normalized for weather impacts
4. Number of gallons of stormwater infiltrated
5. Number of residents referred to and using the County for assistance with water/sewer bills (85% of users must be below 200% poverty level)
6. Number of EGLE water quality standards not met

Objective 4:

Minimize waste generation and promote waste diversion practices.

Strategies

1. Evaluate and implement advanced alternatives to refuse collection that will maximize waste diversion and increase efficiency in collection and hauling operations
2. Reduce material contamination across the refuse spectrum and increase the amount of correct material placed into the correct collection device
3. Enhance compost and organics diversion operations for the community
4. Implement waste diversion programs across all City operations (ex. recycling, composting, biodigester, wood waste, electronics, etc.)

Metrics

1. Number and percent of customers participating in diversion programs
2. Percent of residential waste diverted by weight
3. Tons of compost and organics processed onsite at Domtar
4. Diversion of wastewater byproducts from landfilling through beneficial reuse (by weight)

Objective 5:

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

Strategies

1. Collaborate with partners to implement policy solutions and programs that reduce sources of lead-based paint exposure
2. Implement innovative approaches to support people experiencing mental health challenges and/or addiction
3. Take a Health For All approach to creating or revising policy, procedures and plans that address equity, health and environmental justice
4. Evaluate and implement policies, procedures and plans that support equitable access to local, healthy and affordable food and urban agriculture
5. Measure and work to improve air quality, particularly in environmental justice communities
6. Increase the number of children connected to nature
7. Continue to incentivize and support the cleanup and beneficial reuse of brownfields and other contaminated properties

Metrics

1. Percent of children tested that have elevated blood lead levels above the current CDC reference value (≥3.5µg/dL)
2. Number of homes made lead safe
3. Number of mental health and number of substance use disorder referrals resulting from co-response initiatives
4. Number of emergency department and jail diversions resulting from co-response initiatives
5. Number of children (< 18) participating in City offered or supported opportunities to connect to nature
6. Number of projects and acres of land included in the City's brownfield program that received City support to make the property safe for reuse

Mobility

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



Objective 1:

Implement proactive mobility and safety solutions through evaluation, engineering, enforcement, and education that results in safe, multi-modal transportation corridors.

Strategies

1. Identify transportation safety issues through data analysis, staff expertise and community inputs and equitably deliver appropriate and effective solutions throughout the community
2. Implement changes to the neighborhood traffic calming program to ensure more community input and help create neighborhoods where people are safe and feel safe
3. Develop a comprehensive strategy for safety education and messaging centered around Vision Zero and Driving Change concepts

Metrics

1. Number of serious injuries and number of fatalities by mode
2. Percent of traffic calming projects that reduce the average vehicle speed to within 15% of the posted speed limit



Objective 2:

Create an accessible, low to no carbon multi-modal transportation experience and reduce single-occupant vehicle travel through innovative 21st century mobility options.

Strategies

1. Improve ridership on transit and DASH and explore low-income based transit programs
2. Implement the Bicycle Action Plan in phases to increase biking through bicycle network improvements and ensuring facilities are maintained
3. Close gaps in City's segments of the regional multi-use trail system
4. Increase walkability by ensuring existing facilities are maintained and adding connectivity guided by Vital Street's Walkway Improvement Prioritization Criteria
5. Work with partners to implement employment related transportation solutions within Neighborhoods of Focus
6. Pilot new mobility programs (autonomous vehicles, carshare, bikeshare, e-scooter and Universal Dispatch Application) and ensure that they are available and accessible in each Ward and the neighborhoods
7. Create innovative and active City fleet programs and travel options for City employees

Metrics

1. Percent of residents that indicated they have used public transportation instead of driving; carpooled with other adults or children instead of driving alone; or walked or biked instead of driving during the last 12 months (NCS)
2. Number and percent change in ridership for scooters, e-bikes and DASH
3. Number of dedicated on-street bike lane miles
4. Number of sidewalk miles completed to close gaps or extend connectivity
5. Number and percent of curb heads replaced with Americans with Disabilities Act (ADA) compliant curb ramps

Objective 3:

Develop a well-maintained and coordinated transportation network through planning, partnership, effective asset management, and efficient project delivery that strengthens Grand Rapids' economy

Strategies

1. Coordinate transportation investments with regional partners
2. Bring Grand Rapids' transportation infrastructure (e.g., signals, sidewalks, trails/shared use paths, roads/streets and bridges) into a state of good repair
3. Enhance the use of data to plan and develop equitable mobility and transportation capital investments
4. Develop a regional mobility and transportation demand management program with public and private partners
5. Continue to Implement the 5–10-year Equitable Economic Development and Mobility Strategic Plan

Metrics

1. Percent of streets, signals (less than 10 years old) and bridges meeting fair/good/ excellent standards
2. Percent of residents that rank the overall quality of the transportation system as excellent or good (NCS)

Objective 4:

Develop an effective, customer-responsive parking system.

Strategies

1. Develop and implement parking products and services to respond to changing employee, resident and employer needs post pandemic
2. Develop a Curb Management Plan to guide policies, programs and investment

Metrics

1. Percent occupied off-street parking in downtown and neighborhood business districts (average and median peak)
2. Percent occupied on-street parking in downtown, neighborhood business districts and residential streets based on annual parking counts
3. Percent of residents that rank the ease of public parking across the community as excellent or good (NCS)

Safe Community

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



Objective 1:

Provide constitutional and community policing services that enhance trust, transparency, accountability and the safety of every resident, employer, employee and visitor.

Strategies

1. Revise the Police Department Strategic Plan, achieve desired outcomes and transparently report implementation on a regular basis
2. Increase community trust of policing
3. Evaluate, design and implement more co-response services and other innovative and effective policing models in partnership with community to increase the capacity of Police personnel to engage with the community and improve safe community outcomes
4. Identify and implement innovative recruiting, hiring and retention strategies to achieve desired outcomes and ensure the Police Department represents the diversity of Grand Rapids
5. Identify, pilot and implement data and community-informed police strategies that will decrease violent crimes

Metrics

1. Percent of beats covered 24/7/365
2. Number and percent change in select crimes
3. Number use of force incidents
4. Number of recruiting hours, including recruiting hours taking place specifically within the neighborhoods
5. Number of action items (accident reports, parking enforcement, etc.) and estimated hours that do not require an officer to respond

Objective 2:

Provide professional fire and emergency medical services that enhance trust, transparency, accountability and the safety of every resident, employer, employee and visitor.

Strategies

1. Implement, publicly report on and achieve desired outcomes under the Fire Department Strategic Plan
2. Utilize FUSE and HOT frameworks to reduce the impact of top Emergency Medical Services (EMS) super users
3. Strengthen the use of the Residential Safety Program (RSP) in neighborhoods to reduce residential structure fires
4. Diversify sworn workforce
5. Maintain effective asset management plan and strategy for fire equipment, facilities and apparatus

Metrics

1. Number of residential structures equipped with smoke and carbon monoxide detectors via the RSP
2. Percent reduction of EMS use by super users

Objective 3:

Enhance collaboration across City departments and with community partners and residents, focusing on the social determinants of health, to ensure safety for all.

Strategies

1. Pilot a collective impact approach to safe community across City departments and in collaboration with community partners and residents that integrates initiatives that directly or indirectly improve the environmental, financial and physical and, mental health of residents, employees, employers and visitors with the goal of reducing violent crime by testing new approaches to collaborative partnerships
2. Streamline processes where internal and external data and information may be cross-referenced with Fire and Police department information systems to improve safe community outcomes and mitigate emergencies

Metrics

1. Number of initiatives piloted to reduce violent crime in geographic place-based areas
2. Number of community partners the City collaborates with to implement systems change initiatives that are intended to increase the feeling of safety of residents, employees, employers and visitors
3. Number of people informed or educated on public safety topics via neighborhood organizations
4. Number of housing units or public spaces that received safety improvements via neighborhood organizations

Objective 4:

Mitigate, prepare for and provide timely, equitable and effective response to and support the community's recovery from emergencies and disasters, with an emphasis on violence reduction efforts where applicable.

Strategies

1. Resource and deploy an effective emergency management program
2. Ensure staff are equipped and trained to provide effective emergency mitigation, preparedness, response and recovery
3. Construct and maintain the necessary facilities, equipment and technology needed to plan for, respond to and recover from emergencies
4. Enhance communication, coordination and collaboration before, during and after emergency response
5. Provide emergency response services that protect the community and are best in class
6. Increase neighborhood safety through the City's partnership with neighborhood organizations

Metrics

1. Time for Dispatch to answer calls
2. Response time for police units
3. Percentile for Fire critical performance compliance for both distribution and concentration measures
4. Number of hours of police training per officer

Metrics (cont.)

5. Number of businesses inspected via Crime Prevention Through Environmental Design (CPTED) and percent compliance

6. Percent of residents rating their overall feeling of safety in Grand Rapids as excellent or good (NCS)

Objective 5:

Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice and community involvement.

Strategies

1. Work with community partners and departments to increase public safety accountability and transparency
2. Elevate community voice in the creation, evaluation, and implementation of public safety trainings and policies
3. 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
4. Continue to implement Cure Violence Grand Rapids as an evidence-based strategy to address violence by using community-based public safety solutions

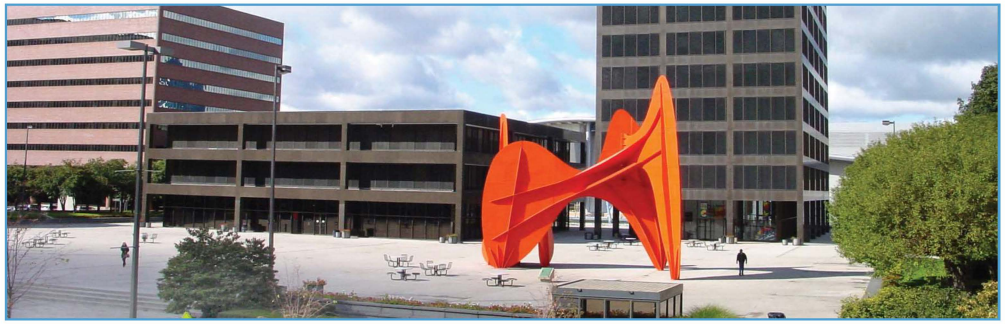
Metrics

1. Type of Civilian Appeal Board findings and outcomes of appeals

2. Number of complaints filed against public safety employees, broken down by department, type and outcome

3. Number of engagements that led to violence interruptions and disruptions

4. Number of interactions and treatment of high-risk individuals that served to defuse immediate conflicts that had a high-risk of leading to gun violence



Implementation

When this plan was originally adopted in 2019, we recognized that to be successful we must be diligent about implementation and we have. The creation of a plan alone will not drive successful outcomes or achieve more equitable, effective and sustainable operations.

Below are the implementation commitments we made in 2019. We have successfully completed 7 of those tasks and work on the remaining 2 is in progress.

- Establishing a performance management team responsible for managing the successful implementation of the plan
- Assigning accountability to staff for measuring, tracking, accomplishing and reporting on the progress of strategies and metrics
- Creating a robust information and data tracking system that supports detailed analysis of performance (we are currently evaluating opportunities to enhance the process by which we collect, analyze and report on Strategic Plan metrics and commit to improve this moving forward)
- Training staff on the plan, implementation process and performance management expectations
- Establishing a cadence of report-outs on progress, which will include internal staff reporting as well as an annual report to the Commission and public
- Publishing performance information and data publicly on the website and through other communication methods
- Updating the plan as needed
- Reorganizing the budget and budget process to align with the plan
- Integrating strategic plan performance measures into employee evaluations (we are currently in the process of improving our employee evaluation process and aligning it to our values and this plan)

Implementation (cont.)

City leadership and staff have used this plan extensively. Specifically, this plan has been used to:

- Create annual preliminary and final fiscal plans (budgets) for FY2020 – FY2023
- Establish an organizational-wide methodology for tracking performance of both strategic initiatives and essential services
- Identify 37 metrics to be included on the Key Metric Dashboard and support the development of the Police Department's Dashboard
- Guide annual City Commission prioritization workshops, which have been held in the fall of 2019 – 2022
- Present mid-year performance updates and annual performance reports for FY2020 – FY2022
- Support all City departments in creating department operational plans for FY2020 – FY2023, including department specific key performance indicators
- Refresh our recruiting, hiring, on-boarding and staff training
- Support the development of other important City and community plans (ex. Community Master Plan (currently in process), 5-year Regional Hazard Mitigation Plan, Climate Action and Adaptation Plan (initial planning process))

Each year, the City Manager proposes the City's budget in April. As a part of the budget proposal, the City Manager will highlight the key strategies from this plan that we are investing in for the upcoming fiscal year, which runs from July 1 through June 30. We continue to learn and are excited to be on this journey. We hope this plan helps you better understand our priorities and direction.

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

Thank you to our plan contributors!

Gratitude for all contributors to the original 2019 Strategic Plan



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Metrics Appendix

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Governmental Excellence	**O1 Embed Equity**	1. % of capital investment budgeted by Ward and Neighborhoods of Focus	Measuring > 36%	Annually	End of Fiscal Year
		2. $ of Third Ward Equity Fund budgeted	Measuring	Annually	End of Fiscal Year
		3. $ in approved budget that support projects that advance equity	> previous year	Annually	End of Fiscal Year
		4. % of elected City officials, City employees and people serving on a City board or commission trained in equity	100%	Annually	End of Fiscal Year
		5. $ and % of total City contract expenses and goods and services paid to each: micro-local business enterprises (MLBE) and diverse-owned businesses	25% Measuring	Annually Annually	End of Fiscal Year End of Fiscal Year
		6. Municipal Equality Index Score	100	Annually	End of Calendar Year
	O2 Fiscal Sustainability	1. General Operating Fund (GOF) fund balance	15%	Annually	November
		2. Bond rating	Aaa/AAA	Periodic	Debt Issuance
		3. % of Actuarially Computed Employer Contributions (ACEC)	100%	Annually	November
		4. % change in online payments made and % change in $ collected	2%	Annually	End of Calendar Year
		5. Create equity and environmental sustainability scorecards	Complete	One-time	End of CY2023
		6. % of payments to vendors made electronically	50	Annually	End of Fiscal Year
	O3 Employees	1. # and % of new hires that are persons of color	≥ 40% persons of color	Annually	End of Calendar Year
		2. % employee turnover in total and disaggregated by represented employee group, race, ethnicity, gender identity, reason and tenure	< 10%	Annually	End of Calendar Year
		3. Position vacancy rate disaggregated by sworn and civilian employees	≤5%	Annually	End of Calendar Year
		4. Time from requisition request to offer acceptance for sworn and civilian employees	120 sworn 60 civilian	Annually	End of Calendar Year
	O4 Facilities / Workspaces / Technology	1. % year-over-year reduction in energy consumption by City facilities, utilities and fleet	Measuring	Annually	End of Calendar Year
		2. % of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty	Measuring	Annually	End of Calendar Year
		3. % of staff requiring remedial cybersecurity training	≤ 7.1%	Annually	End of Fiscal Year
		4. Nationwide Cyber Security Review (NCSR) for the City (range 0-7)	≥ 5.0	Annually	End of Calendar Year
	O5 Strategic Planning and Performance Mgmt	1. # and % of strategic plan metrics measured and available	100%	One-time	End of FY2024
	O6 Innovation and Continuous Learning	1. # of teams creating consistent time and space for innovation work	Measuring	Annually	End of Fiscal Year
		2. # of staff learning about innovation through practice teams and skill building opportunities	Measuring	Annually	End of Fiscal Year
	O7 Financial, Legislative and Policy Partnerships	1. % of prioritized legislative initiatives and investments that were funded, acted on or saw some movement during a legislative term	100% 100%	Annually	End of CY2022 End of CY2024
		2. $ of non-formula State and Federal funding secured	Measuring	Annually	End of CY2022 End of CY2024

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Economic Prosperity and Affordability	O1 Community Master Plan	1. % of Community Master Plan process participants disaggregated by race, ethnicity and geography and in comparison to City demographics	Census	Each engagement event	By engagement event and rolling average per phase
		2. Ontime completion of each phase: Phase I (Pre-Planning); Phase II (Community Input); and Phase III	Completed	Varies	November 2022; 18 months; 5 months
	O2 Business and Resident Employment Growth	1. $ of private investment supported by City incentives with $ amount and % of diversity-owned and micro-local business contracts committed as a result of Inclusion Plan participation	15%	Annually	End of Calendar Year
		2. # of total and new micro-local business enterprise (MLBE) vendors registered to do business with the City	25%	Annually	End of Fiscal Year
		3. $ invested annually by Corridor Improvement Authorities and Business Improvement Districts in façade grants, public art support, infrastructure, and street scape enhancements	$1 million	Annually	End of Calendar Year
		4. Grand Rapids' unemployment rate and % of labor force participation	Measuring	Annually	As Census / ACS data is available
		5. # of students participating in Promise Zone	Measuring	Annually	End of Academic Year / End of Fiscal Year
		6. % difference between the percentage of white (non-Hispanic or Latinx) population, Hispanic or Latinx (of any race), and Black/African American (alone), who are employed (Employment Gap)	< 9%	Annually	As available
		7. # and % growth of employees and income tax based on W-2s	> 0.04%	Annually	End of Calendar Year
	O3 Business Support	1. % of new buildings and commercial renovations approved administratively	> 90%	2x per year	End of Academic Year / End of Fiscal Year
		2. # of days to administratively approve projects from permit application to approval for projects where board/commission approval is not required	≤ 31 days	2x per year	End of Academic Year / End of Fiscal Year
		3. # of days for board/commission approval from board/commission application to permit approval	≤ 70 days	2x per year	End of Academic Year / End of Fiscal Year
	O4 Housing	1. # of new dwelling units in total and affordable (≤ 80% AMI)	≥ 1,100 ≥ 100 affordable		End of Academic Year / End of Fiscal Year
		2. # of persons experiencing homelessness or at risk of homelessness that became stably housed through programs supported by City investments	≥ 350	Annually	End of Fisal Year
		3. % of occupied rental dwellings certified	> 95%	Point-in-time	As needed
	O5 Destintation City	1. # of activations and events permitted by the City annually	> 600 activations Measuring	Annually	End of Fiscal Year
		2. # of permitted events organized by Black, Indigenous and People of Color	> 90	One-time	End of FY2023
		3. # of attendees at City permitted events and activations	≥ 1.2 million	One-time	End of FY2023

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Engaged and Connected Community	O1 Communication	1. % of 3-1-1 customer inquiries responded to within target response time in total and disaggregated by	> 90%	Annually	End of Calendar Year
		2. # of Freedom of Information Act (FOIA) requests processed (Police and non-Police)	Measuring	Annually	End of Calendar Year
		3. % of residents rating the quality of public information services as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
	O2 Resident Voice and Community Engagement	1. # of engagement opportunities led by the City or where the City is a key partner disaggregated by Ward, engagement type and department	Measuring	Annually	End of Calendar Year
		2. # of people participating in engagement opportunities led by the City or where the City is a key partner disaggregated, to the extent possible, by demographics, engagement type and department	Measuring	Annually	End of Calendar Year
		3. Variance between the percentage of residents of a particular race or ethnicity represented on City Boards and Commissions compared to the percentage of that race or ethnicity in the overall city	< 10% variance	Annually	End of Calendar Year
		4. % of residents that feel the Grand Rapids community does an excellent or good job providing opportunities to participate in community matters (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
	O3 Responsive Government	1. % of residents who report being satisfied or very satisfied with the overall quality of services provided by the City (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
		2. % of residents that believe that the City does an excellent or good job at welcoming resident involvement (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
		3. % of residents that rated the overall quality of life in Grand Rapids as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Health and Environment	O1 Carbon Emissions, Climate Adaptation and Resiliency	1. % of carbon/greenhouse gas emissions reduced from 2008 for City buildings, utilities and fleet	85% Carbon neutral	One-time One-tme	2030 2040
		2. % electricity consumed by City buildings, utilities and fleet supplied by renewable sources	100%	One-time	End of FY2025
		3. % year-over-year reduction in energy consumption by City facilities, utilities and fleet	Measuring	Annually	End of Calendar Year
		4. % of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty	Measuring	Annually	End of Calendar Year
	O2 Green Speace and Recreation	1. % of households within a 10-minute walk of a park or active green space	> 81%	One-time	End of CY2024
		2. # of participants in recreation programs per year	125,000	One-time	End of Calendar Year
		3. % of residents rating the overall quality of parks and recreation opportunities as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
	O3 Water/Sewer/Stormwater Service and Water Resources	1. % and # of water connections with lead service line replacements completed per year and in total	5% 100%	Annually One-time	End of Fiscal Year 2040
		2. Water Quality Index for the Grand River	70	Quarterly	End of Calendar Year
		3. Gallons of water pumped from treatment plant per person per day normalized for weather impacts	135 gallons	Annually	End of Calendar Year
		4. # of gallons of stormwater infiltrated	20 million gallons	Annually	End of Calendar Year
		5. # of residents referred to and using the County for assistance with water/sewer bills (85% of users must be below 200% poverty level)	100%	Annually	End of Calendar Year
		6. # of EGLE water quality standards not met	0	Annually	End of Calendar Year
	O4 Waste Generation and Diversion	1. # and % of customers participating in diversion programs	>85%	Annually	End of Calendar Year
		2. % of residential waste diverted by weight	> 40%	Annually	End of Calendar Year
		3. Tons of compost and organics processed onsite at Domtar	14,000 tons	Annually	End of October
		4. Diversion of wastewater byproducts from landfilling through beneficial reuse (by weight)	Measuring	Annually	End of Calendar Year
	O5 Health Disparities	1. % of children tested that have elevated blood lead levels above the current CDC reference value (≥3.5µg/dL	Meausing	Annually	As available
		2. # of homes made lead safe	60	Annually	End of Fiscal Year
		3. # of mental health and # of substance use disorder referrals resulting from co-response initiatives	Measuring	Annually	End of Fiscal Year
		4. # of emergency department and jail diversions resulting from co-response initiatives	Measuring	Annually	End of Fiscal Year
		5. # of children (< 18) participating in City offered or supported opportunities to connect to nature	Measuring	Annually	End of Calendar Year
		6. # of projects and acres of land included in the City's brownfield program that received City support to make the property safe for reuse	15	Annually	End of Calendar Year

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Mobility	O1 Traffic Safety	1. # of serious injuries and # of fatalities by mode	10% reduction	Annually	End of Calendar Year
		2. % of traffic calming projects that reduce the average vehicle speed to within 15% of the posted speed limit	100%	Annually	End of Calendar Year
	O2 21st Century Multi-modal Mobility	1. % of residents that indicated they have used public transportation instead of driving; carpooled with other adults or children instead of driving alone; or walked or biked instead of driving during the last 12 months (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
		2. # and % change in ridership for scooters, e-bikes and DASH	2% micro 5% DASH	Monthly	End of Fiscal Year and End of Calendar Year
		3. # of dedicated on-street bike lane miles	36 miles	Annually	End of Calendar Year
		4. # of sidewalk miles completed to close gaps or extend connectivity	1 mile	Annually	End of Calendar Year
		5. # and % of curb heads replaced with Americans with Disabilities Act (ADA) compliant curb ramps	100	Annually	End of Calendar Year
	O3 Transportation Network	1. % of streets, signal system and bridges meeting fair/good/excellent standards	70% streets 3% signals 70% signals 100% bridges	One-time Annually One-time One-time	2031 End of Calendar Year November
		2. % of residents that rank the overall quality of the transportation system as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
	O4 Parking	1. % occupied off-street parking in downtown and neighborhood business districts (average and median peak)	< 75% average ≤ 85% median	Monthly	End of Fiscal Year and End of Calendar Year
		2. % occupied on-street parking in downtown, neighborhood business districts and residential streets based on annual parking counts	< 75% average ≤ 75% peak	Annually	End of Calendar Year
		3. % of residents that rank the ease of public parking across the community as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022

City of Grand Rapids Strategic Plan Metrics Appendix (October 2022)

Priority	Objective	Metric	Target	Frequency	Reporting Time
Safe Community	O1 Constitutional and Community Policing	1. % of beats covered 24/7/365	100%	2x per year (point in time)	Spring and Fall
		2. # and % change in select crimes	< 3 yr average	Monthly	Real time
		3. # of use of force incidents	Measuring	Annually	End of Calendar Year
		4. # of recruiting activities, including recruiting activities taking place specifically within the NOF	Measuring	Annually	End of Calendar Year
		5. # of action items (accident reports, parking enforcement, etc.) and estimated hours that do not require an officer to respond	Measuring	Annually	End of Calendar Year
	O2 Fire and Emergency Medical Services	1. # of residential structures equipped with smoke and carbon monoxide detectors via the RSP	500	One-time	November of 2022
		2. % reduction of EMS use by super users	25%	Annually	End of Calendar Year
	O3 Collaborative Solutions	1. # of initiatives piloted to reduce violent crime in geographic place-based areas	Measuring	As appropriate	As available
		2. # of community partners the City collaborates with to implement systems change initiatives that are intended to increase the feeling of safety of residents, employees, employers and visitors	Measuring	As appropriate	As available
		3. # of people informed or educated on public safety topics via neighborhood organizations	4,250	One-time	End of CY2022
		4. # of housing units or public spaces that received safety improvements via neighborhood organizations	600	One-time	End of CY2022
	O4 Emergency Management	1. Time for Dispatch to answer calls	95% w/in 15 sec. 99% w/in 40 sec.	Annually	End of Calendar Year
		2. Response time for police units	Measuring	Annually	End of Calndar Year
		3. Percentile for Fire critical performance compliance for both distribution and concentration measures	90% distribution 90%	Annually	End of Fiscal Year
		4. # of hours of police training hours	Measuring	Annually	End of Calendar Year
		5. # of businesses inspected via Crime Prevention Through Environmental Design and % compliance	50% of reg. bus. measuring	Annually	FY2022
		6. % of residents rating their overall feeling of safety in Grand Rapids as excellent or good (NCS)	Meet or Exceed Benchmark	Every 2 years	March of 2022
	O5 Oversight and Accountability	1. Type of Civilian Appeal Board findings and outcomes of appeals	Measuring	Annually	April
		2. # of complaints filed against public safety employees, broken down by department, type and outcome	Measuring	Annually	End of Calendar Year
		3. # of engagements that led to violence interruptions and disruptions	2,000	Annually	July
		4. # of interactions and treatment of high-risk individuals that served to defuse immediate conflicts that had a high-risk of leading to gun violence	60	Annually	July

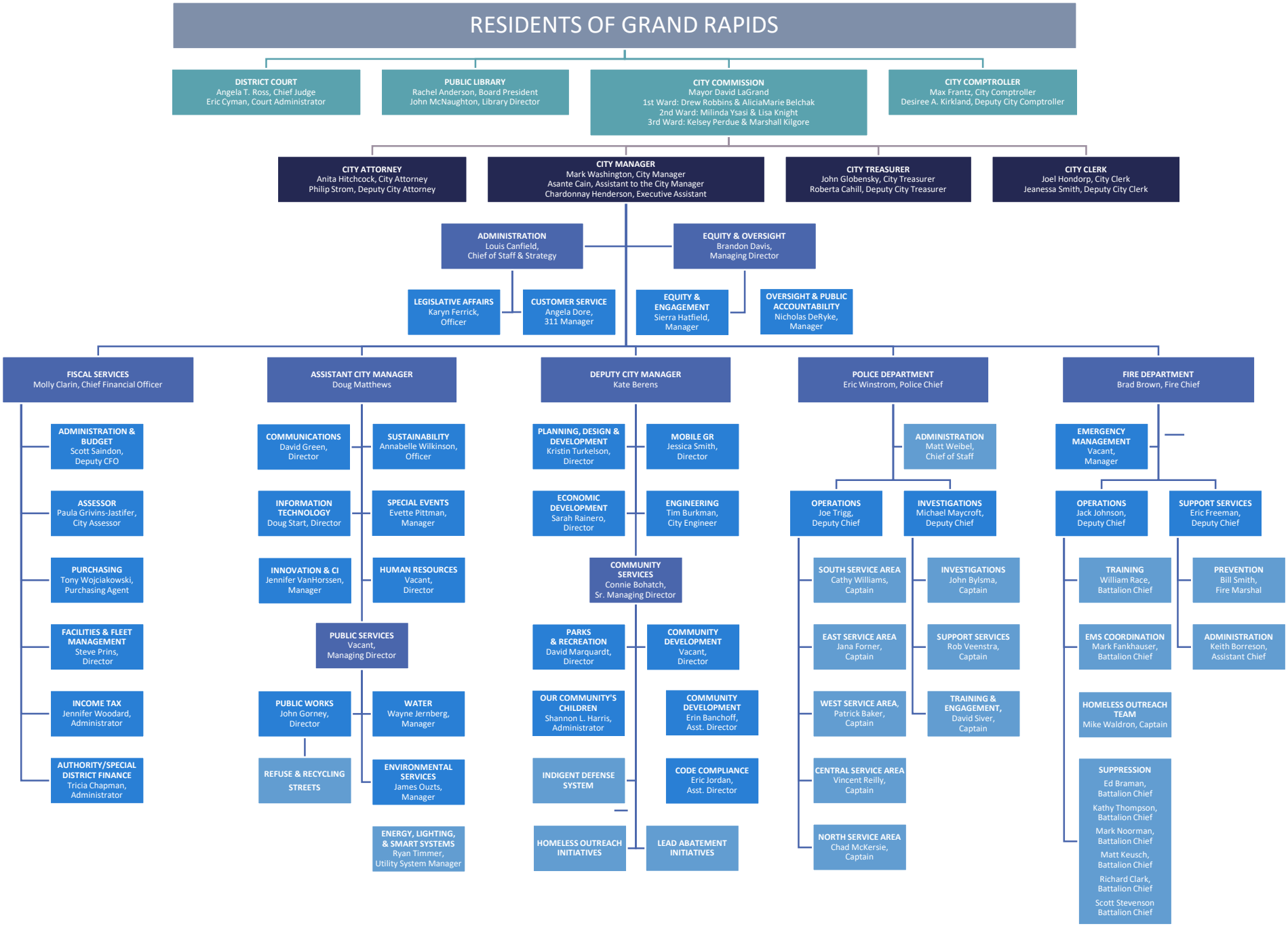
CITY OF GRAND RAPIDS

CITY OF GRAND RAPIDS
STRATEGIC PLAN



CITY OF GRAND RAPIDS

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RESIDENTS OF GRAND RAPIDS
DISTRICT COURT
Angela T. Ross, Chief Judge
Eric Cyman, Court Administrator
PUBLIC LIBRARY
Rachel Anderson, Board President
John McNaughton, Library Director
CITY COMMISSION
Mayor David LaGrand
1st Ward: Drew Robbins & AliciaMarie Belchak
2nd Ward: Milinda Ysasi & Lisa Knight
3rd Ward: Kelsey Perdue & Marshall Kilgore
CITY COMPTROLLER
Max Frantz, City Comptroller
Desiree A. Kirkland, 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
Louis Canfield,
Chief of Staff & Strategy
EQUITY & OVERSIGHT
Brandon Davis,
Managing Director
LEGISLATIVE AFFAIRS
Karyn Ferrick,
Officer
CUSTOMER SERVICE
Angela Dore,
311 Manager
EQUITY & ENGAGEMENT
Sierra Hatfield,
Manager
OVERSIGHT & PUBLIC ACCOUNTABILITY
Nicholas DeRyke,
Manager
FISCAL SERVICES
Molly Clarin, Chief Financial Officer
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
ASSISTANT CITY MANAGER
Doug Matthews
COMMUNICATIONS
David Green,
Director
SUSTAINABILITY
Annabelle Wilkinson,
Officer
INFORMATION TECHNOLOGY
Doug Start, Director
SPECIAL EVENTS
Evette Pittman,
Manager
INNOVATION & CI
Jennifer VanHorssen,
Manager
HUMAN RESOURCES
Vacant,
Director
PUBLIC SERVICES
Vacant,
Managing Director
PUBLIC WORKS
John Gorney,
Director
WATER
Wayne Jernberg,
Manager
REFUSE & RECYCLING
STREETS
ENVIRONMENTAL SERVICES
James Ouzts,
Manager
ENERGY, LIGHTING, & SMART SYSTEMS
Ryan Timmer,
Utility System Manager
DEPUTY CITY MANAGER
Kate Berens
PLANNING, DESIGN & DEVELOPMENT
Kristin Turkelson,
Director
MOBILE GR
Jessica Smith,
Director
ECONOMIC DEVELOPMENT
Sarah Rainero,
Director
ENGINEERING
Tim Burkman,
City Engineer
COMMUNITY SERVICES
Connie Bohatch,
Sr. Managing Director
PARKS & RECREATION
David Marquardt,
Director
COMMUNITY DEVELOPMENT
Vacant,
Director
OUR COMMUNITY'S CHILDREN
Shannon L. Harris,
Administrator
COMMUNITY DEVELOPMENT
Erin Banchoff,
Asst. Director
INDIGENT DEFENSE SYSTEM
CODE COMPLIANCE
Eric Jordan,
Asst. Director
HOMELESS OUTREACH INITIATIVES
LEAD ABATEMENT INITIATIVES
POLICE DEPARTMENT
Eric Winstrom, Police Chief
ADMINISTRATION
Matt Weibel,
Chief of Staff
OPERATIONS
Joe Trigg,
Deputy Chief
INVESTIGATIONS
Michael Maycroft,
Deputy Chief
SOUTH SERVICE AREA
Cathy Williams,
Captain
INVESTIGATIONS
John Bylsma,
Captain
EAST SERVICE AREA
Jana Forner,
Captain
SUPPORT SERVICES
Rob Veenstra,
Captain
WEST SERVICE AREA,
Patrick Baker,
Captain
TRAINING & ENGAGEMENT,
David Siver,
Captain
CENTRAL SERVICE AREA
Vincent Reilly,
Captain
NORTH SERVICE AREA
Chad McKersie,
Captain
FIRE DEPARTMENT
Brad Brown, Fire Chief
EMERGENCY MANAGEMENT
Vacant,
Manager
OPERATIONS
Jack Johnson,
Deputy Chief
SUPPORT SERVICES
Eric Freeman,
Deputy Chief
TRAINING
William Race,
Battalion Chief
PREVENTION
Bill Smith,
Fire Marshal
EMS COORDINATION
Mark Fankhauser,
Battalion Chief
ADMINISTRATION
Keith Borreson,
Assistant Chief
HOMELESS OUTREACH TEAM
Mike Waldron, Captain
SUPPRESSION
Ed Braman,
Battalion Chief
Kathy Thompson,
Battalion Chief
Mark Noorman,
Battalion Chief
Matt Keusch,
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 195,208.

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

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

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

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

TAX BASE

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

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

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

Property taxes are levied on a property's Taxable Value for which annual increases are limited to the inflation rate until the property is sold, improved, or transferred to a new owner. The 2024 (FY2025) Taxable Value for industrial, commercial, utility, and residential real and personal properties is $7.4 billion; a 8.51% increase over FY2024. Industrial property accounts for 3.80% of total taxable value, commercial property accounts for 35.18% and utility-related property for 2.65%. The remaining 58.37% 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. – 2022 West Michigan Overview)

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

TOP TEN EMPLOYERS IN THE GRAND RAPIDS MSA		
Company	Product or Service	Number of Employees
Corewell Health	Hospitals, clinics, and medical services	25,000
Trinity Health Grand Rapids	Hospitals, clinics, and medical services	8,500
Meritage Hospitality Group, Inc	Food and Beverge	7,000
Meijer, Inc.	Retailer – groceries and general merchandise	5,000
Gordon Food Service, Inc	Wholesale / Distribution	5,000
Gentex Corporation	Glass product manufacturing	5,800
MillerKnoll	Furniture Manufacturing	3,600
Perrigo Company	Generic & over-the-counter pharmaceuticals	3,500
Farmers Insurance Group	Insurance	3,500
Steelcase, Inc	Office, commercial, & health industry furniture design and manufacturing	3,500
Source: The Right Place, Inc.,	2024 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 1,203 and 1100 miles of lines, respectively. The City's water system relies exclusively on water drawn from Lake Michigan. The filtration plant became operational in 1962 and was expanded in 1992. The City's water quality meets or exceeds requirements set forth by the federal government and the State of Michigan.

In late 2017, the City broke ground on a biodigester program located at the treatment plant, in order to handle the region's growing sewage production. Two of the tanks are used for municipal waste while a third tank is designated for concentrated waste from industrial partners. Bacteria within the digesters break down organic matter within both waste streams, converting it into natural gas that that the City sells to help offset system costs. The first sale of this renewable natural gas was completed in May of 2022, and total gas revenues are now projected to be around $2M in FY26.

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

TRANSPORTATION

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

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

Bicycling facilities are typically installed or upgraded during street reconstruction and resurfacing projects following the guidelines and recommendations of the City's Vital Streets Plan, Vital Streets Design Guidelines, and the Bicycle Action Plan. As of March 2024, there are 119 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 sidepaths and trails. The Grand Valley Metro Council tracks the region's transportation networks. It's 2024 Active Transportation plan shows there are over 500 miles of bicycling facilities (in addition to over

2,700 miles of sidewalks) within the City and surrounding communities. Since 2014, over 154 miles of sidepaths and trails, and 65 miles of on-street facilities have been added.

In October 2024, Mobile GR launched an EV CarShare pilot program which includes Six plug-in electric vehicles and will increase to 12 in the second phase. The services can be used as a complement to other transit services such as The Rapid, The DASH, bike and scooter share program, 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 *USA Today 10BEST* as the number 1 best sculpture park in the US.

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.

In 2009, the first ArtPrize® competition brought two hundred thousand people to downtown Grand Rapids. These popular annual events are part arts festival and part evolving social experiment. For 18 days, art is exhibited throughout the city in public parks and museums, in galleries and vacant storefronts, in bars and on bridges. ArtPrize awards go directly to the artists, through grants to support their ambitious work and through prizes which the public decides through the ArtPrize mobile app. Beginning in 2024, the nonprofit ArtPrize® handed the event over to ArtPrize 2.0 a public-private partnership formed by Downtown Grand Rapids Inc., Kendall College of Art and Design of Ferris State University, and the City of Grand Rapids. Another free event, "World of Winter," the largest winter festival in the nation, takes advantage of Michigan's cold climate to provide interesting ways to enjoy the season. The event runs from January to early March, featuring multiple art installations, ice sculptures, silent discos, pop-up performers, food trucks, movies on the piazza and more!

ENTERTAINMENT

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

Construction of the $211 million DeVos Place downtown convention center was completed in 2005. The facility has a 40,000 square foot ballroom, 26 meeting rooms, a 685-space underground parking facility, and a 162,000 square foot exhibition hall. DeVos Place also includes a 2,400-seat performing arts theater which is home to the Grand Rapids Symphony, the Grand Rapids Ballet, Opera Grand Rapids and Broadway Grand Rapids.

Construction is underway for an outdoor amphitheater, located at 201 Market Ave, will be state-of-the-art professional performing arts space, it will include a wide variety of seating options, an upper and lower concourse, fixed and lawn seating, suites, a terrace, and a VIP pavilion. It will have ample green space and be part of a nearly 4-acre "Green Ribbon" running along the river. It will be surrounded by dining and retail options with outdoor seating available along the Market Avenue plaza.

RECREATION AND SPORTS

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

Indian Trails Golf Course is Grand Rapids' only city-owned golf course. Built in 1928 and redesigned in 2016, the historic layout boasts 18 holes, a driving range, and the area's best public practice facility. At 4840 yards and par 67, the course blends playability for all golfers with championship conditions and small greens to challenge some of West Michigan's best players. In the offseason, the golf course is

transformed into a winter recreation destination, allowing it to be enjoyed year-round. Groomed trails for cross-country skiing, snowshoeing, and fat tire biking wind through the snow-covered course. Grand Rapids Parks and Recreation's GR Outside division provides gear rentals and outdoor adventure events, and the Recreation division hosts cozy Fireside Yoga in the clubhouse.

Grand Rapids will soon be home to a 8,500 seat soccer stadium, which will be the home of professional soccer as well as serving the community by supporting youth, college, and amateur clubs. The Stadium will have an open plaza, multi-levels of tiered seating, suites and boxes, and an open concourse that connects guests to the game.

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

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

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

COMMUNITY OVERVIEW

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

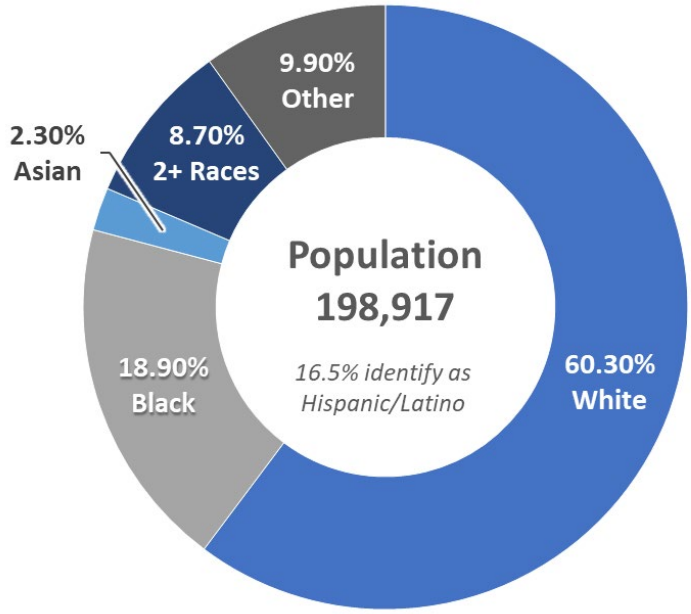
Housing

Median Home Value
$156,500

Home Ownership Rate
55%

Median Monthly Rent
$947

Vacancy Rate
6.5%



Economics

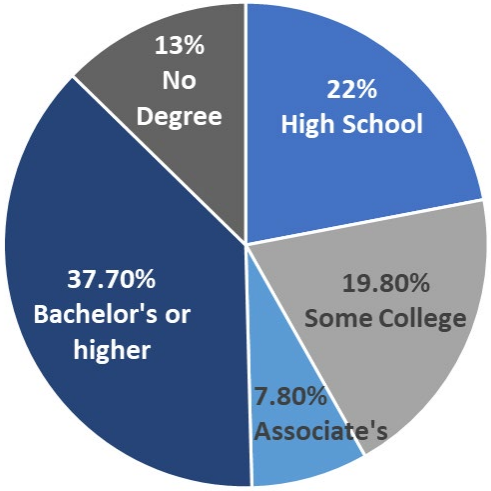
Median Household Income
$51,333

Median Per Capita Income
$26,556

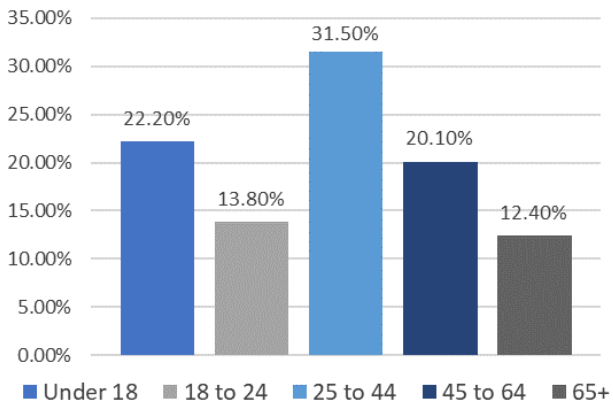
Employment Rate
63.7%

Average Commute
19.4 minutes

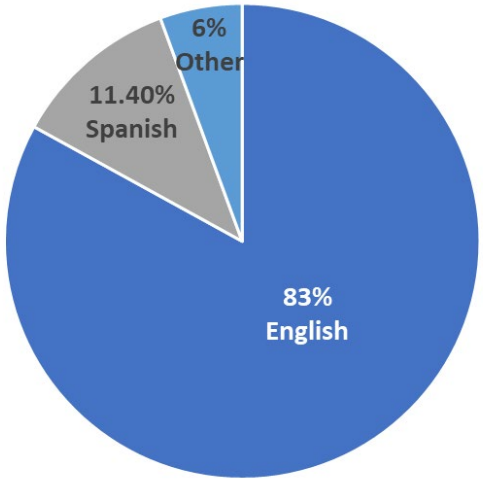
Education



Age

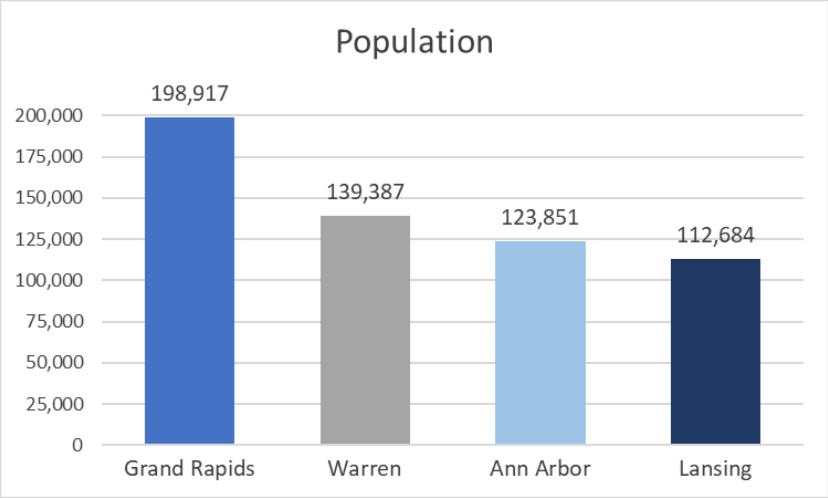


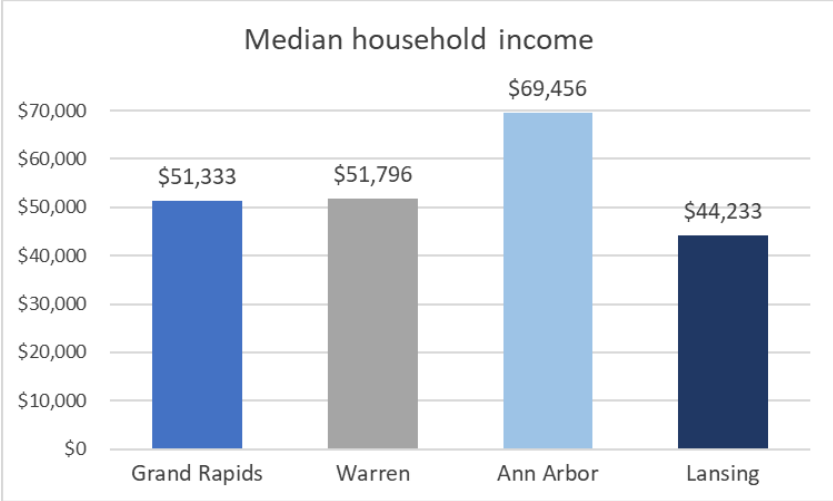
Language Spoken at Home

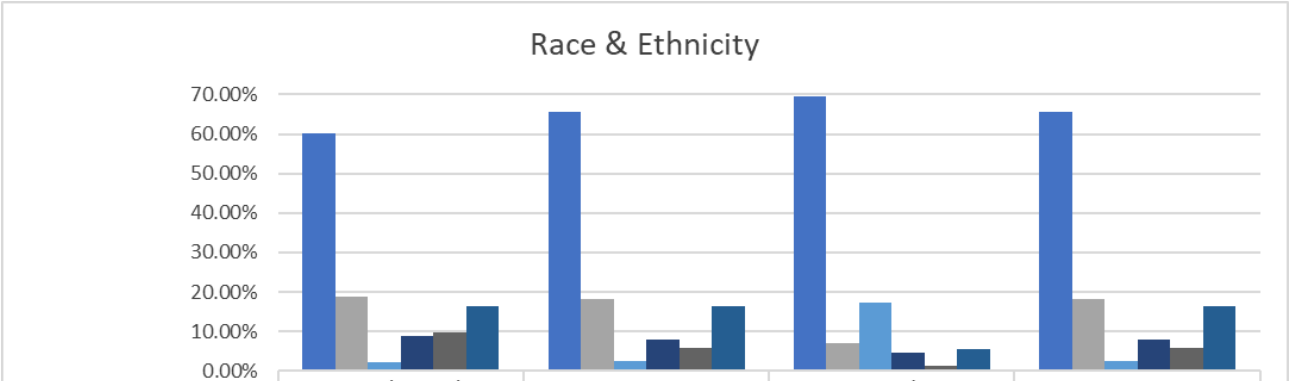


COMMUNITY IN CONTEXT

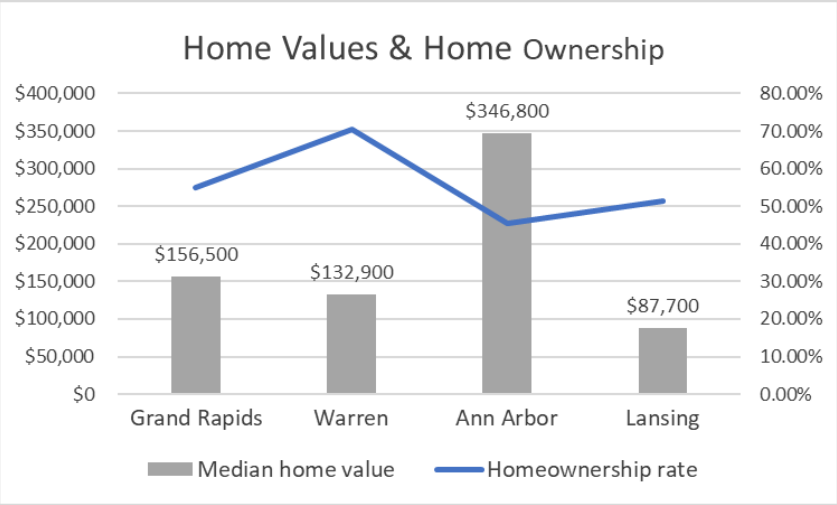
How does Grand Rapids compare to other nearby cities?

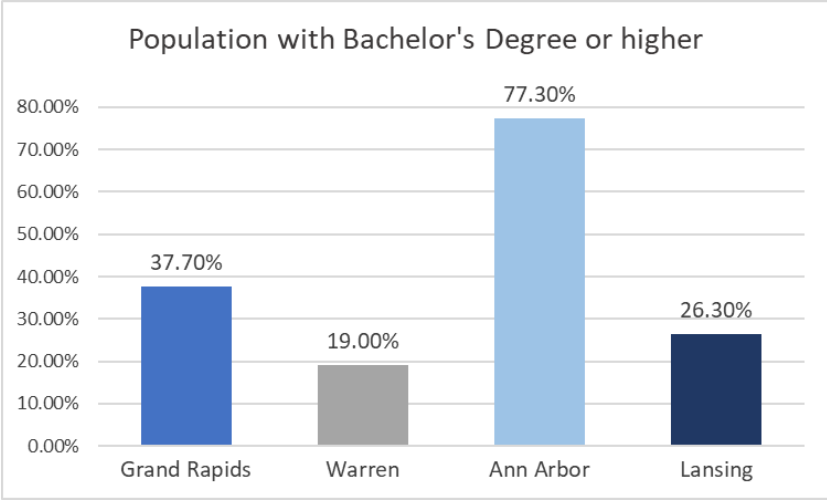






	Grand Rapids	Warren	Ann Arbor	Lansing
White	60.30%	65.55%	69.52%	65.55%
Black	18.90%	18.06%	7.01%	18.06%
Asian	2.30%	2.59%	17.40%	2.59%
Two or more races	8.70%	7.89%	4.73%	7.89%
All Other	9.90%	5.91%	1.35%	5.91%
Hispanic/Latino	16.50%	16.45%	5.61%	16.45%





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

SOURCES

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

US Census Bureau – Grand Rapids, MI Profile

Top Ten Most Common Budget Questions at a Glance – FY2026

1. What's the City's income tax rate? ..... Pages 179, 433
    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 433
    a. General Operating Fund: 82.334%
    b. Capital Reserve Fund ("Capital Set-Aside"): 4.333%
    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 182-186
    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 176-194
    a. Charges for Services: $200,389,677 (38%)
    b. City Income Taxes: $144,459,320 (27%)
    c. City Property Taxes: $60,367,771 (11%)
    d. State Revenues and Grants: $60,687,140 (11%)
    e. Investment Earnings: $14,852,627 (3%)
    f. Other Revenue Sources: $53,639,310 (10%)

5. What is the City's total appropriations? ..... Page 200
    a. Citywide: $735,484,629
    b. General Operating Fund: $196,331,489

6. How is the General Operating Fund expenditure budget allocated?..... Page 213
    a. Personal Services: $135,746,715 (69%)
    b. Supplies: $2,863,390 (2%)
    c. Other Services & Charges: $39,735,344 (20%)
    d. Capital: $1,563,012 (1%)
    e. Other Financing: $16,423,028 (8%)

7. How much does the City have in financial reserves? ..... Pages 160, 212, 213
    a. Total Fund Balance in the General Operating Fund at 6-30-2024: $78,361,442
        i. 42% of Total Expenditures (Policy: 15%)
    b. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2024: $17,798,835
        i. 9.6% of Total General Operating Fund Expenditures (Policy: 10%)
    c. Annual Contingent Account set-aside per policy: $1,500,000

8. What is the total number of positions included in the FY2026 budget and how many were added compared to the prior year?..... Pages 489-520
    a. Total number of positions included in the FY2026 Fiscal Plan: 1,776
    b. Total number of positions added compared to FY2025 (Amended): 19

9. What is the funding status of the City's Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? ..... Pages 156-157
    a. From FY2007 to FY2024, the Actuarial Accrued Liability (AAL) has decreased to approximately $89.4 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately $77.6 million, leaving an unfunded liability of $11.8 million, which is approximately $189.1 million less than the original measurement in FY2007.
    b. As of FY2024, the OPEB plans are 86.8% funded.
    c. 17% of City employees are in one of the four defined benefit plans and 83% are in the defined contribution plan.

10. What is the funding status of the City's Pension obligations? ..... Pages 153-155
    a. General Pension: As of June 30, 2024, the General Retirement System is 77.5% funded. As of June 30, 2023 (excluding employees eligible for Police & Fire Retirement System), 71.07% of City employees are in the DC plan and 28.93% are in the DB plan.
    b. Police & Fire Pension: As of December 31, 2024, the Police & Fire Retirement System is 75.1% funded.

BUDGET TIMELINE
FY2026 – 2030 BUDGET PROCESS

Fri, Oct 25	Budget Office distributes instructions to ISF Departments Budget System is opened to ISF Department personnel who have completed training
Fri, Nov 15	ISF budget submittals due
Mon, Nov 18 – Wed, Dec 4	Budget Office reviews the ISF budget submittals
Thu Dec 5- Mon, Dec 9	Executive Team and City Manager review the ISF budget submittals
Fri, Dec 20	Budget Office distributes instructions to Operating Departments Budget System is opened to Operating Department personnel who have completed training Capital project instructions distributed Fee instructions distributed
Mon, Jan 13	Capital project requests due
Fri, Jan 24	Operating budget submittals due Fee information due
Mon, Jan 27 – Fri, Feb 14	Budget Office reviews the Operating Department budget submittals
Tue, Feb 25	Executive Team and City Manager review the capital project requests
Tue, Feb 17 – Fri, Mar 14	Executive Team and City Manager review the Operating Department budget submittals
Mon, Mar 17 – Fri, Mar 21	Executive Team deliberates the budget submittals and City Manager makes final decisions
Mon, Mar 24 – Fri, Apr 18	Budget Office prepares and produces Preliminary Fiscal Plan
Tue, April 29	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 6 Tue, May 13 Tue, May 20	City Commission Budget Review Workshops
Tue, May 13	Hold Public Hearing for proposed Millage and Budget Hold Public Hearing for proposed Fee Omnibus
Tue, May 20	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.

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 $50,000 ($150,000 for department budgets over $25 million) are allowed to carry forward. Requests for re-appropriation of certain other items are considered under special circumstances, but are not generally allowed for operating-type appropriations such as supplies, postage, travel, etc.

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

PUBLIC INVOLVEMENT IN THE BUDGET PROCESS

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

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

- Budget Office: Budget Office
- YouTube: Grand Rapids YouTube Home Page
- Facebook: The City of Grand Rapids - Home | Facebook
- LinkedIn: City of Grand Rapids | LinkedIn
- Twitter: City of Grand Rapids (@CityGrandRapids) / Twitter
- Instagram: City of Grand Rapids (@citygrandrapids) / Instagram
- All Commission meetings are broadcast live on Comcast Government Access Channel 26

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

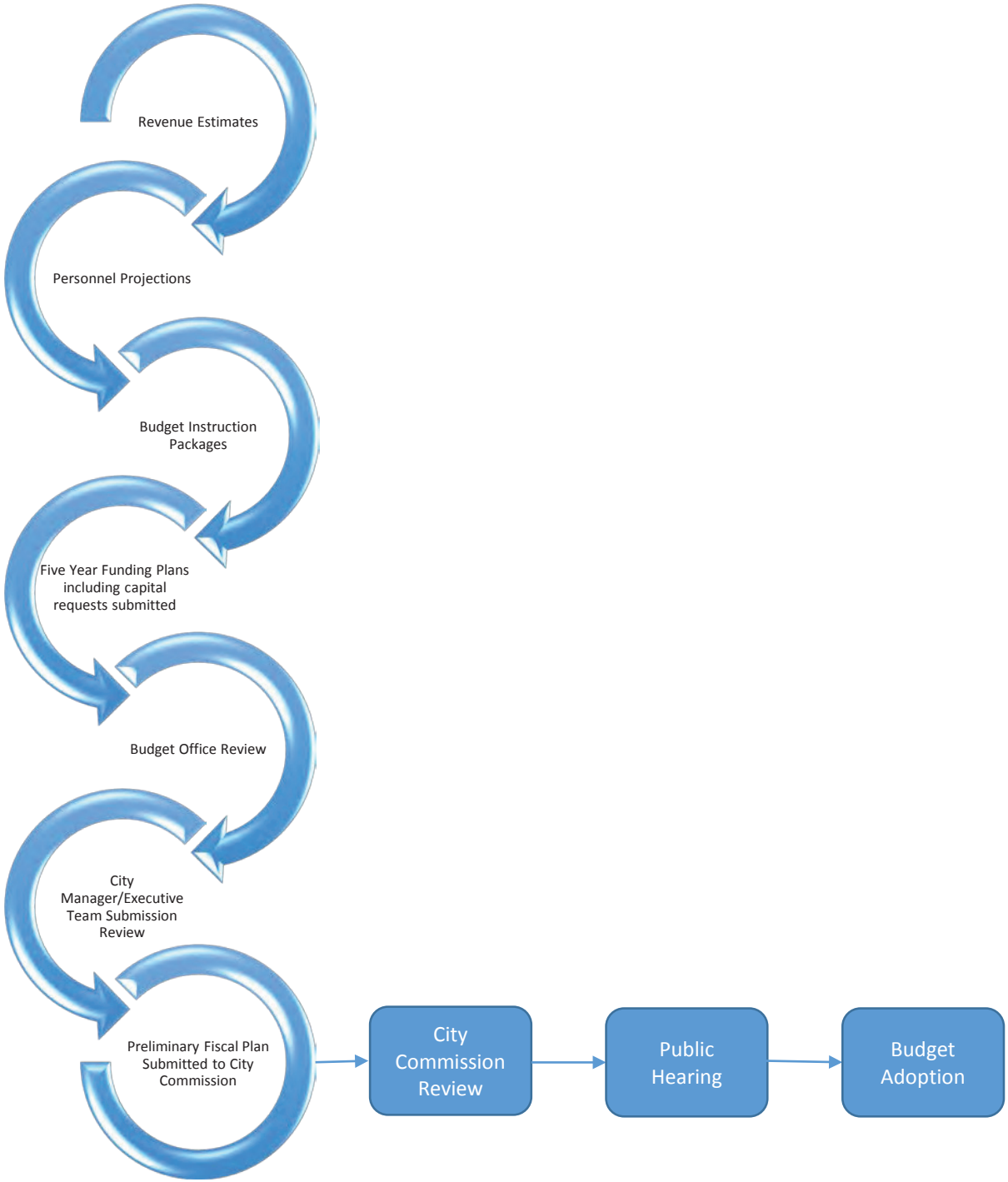
GR City Gov't 101: Budget - YouTube



During the creation of the FY2022 budget, the City developed a participatory budget process to take place during fiscal year 2022. This process was developed to obtain public feedback on a $2.0 million allocation of American Rescue Plan Act (ARPA) funds. This funding was later converted to use of GOF fund balance due to timing concerns associated with obligating and spending in time to meet ARPA deadlines. Based on voting results and project rankings using ranked-choice voting methodology, the PBGR Steering Committee has formally adopted projects to advance in the community. The list of projects and investment (including total amount by ward) as well as a general update on this process can be found at the following link: Participatory Budgeting

BUDGET AMENDMENTS AND CONTROLS

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

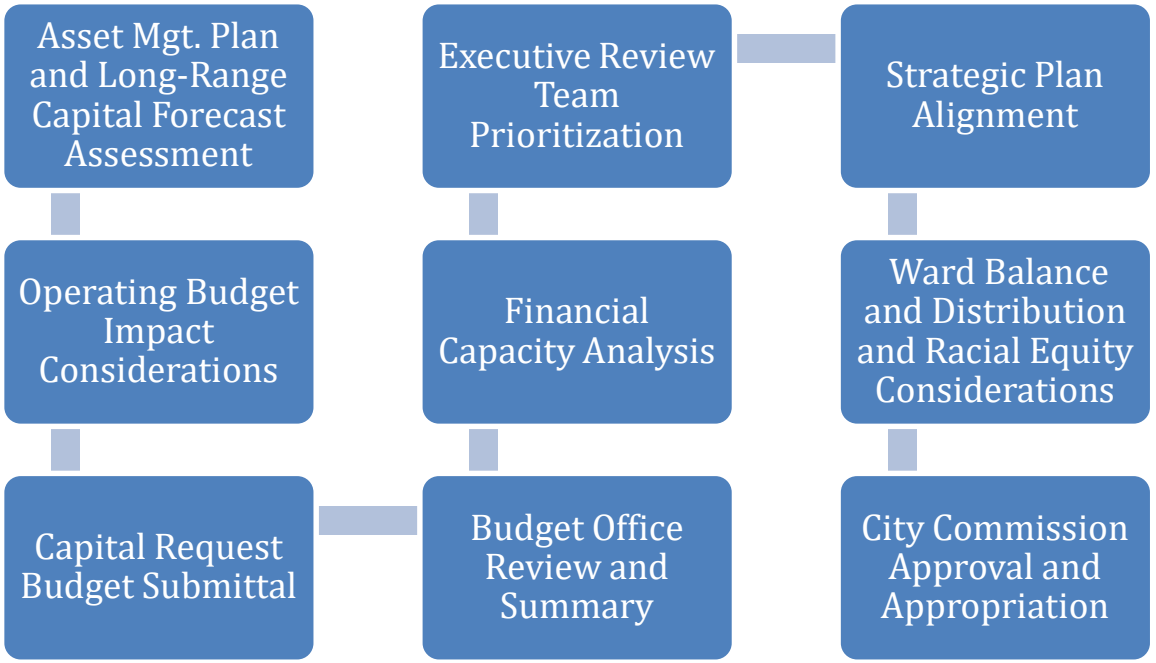

Revenue Estimates
Personnel Projections
Budget Instruction Packages
Five Year Funding Plans including capital requests submitted
Budget Office Review
City Manager/Executive Team Submission Review
Preliminary Fiscal Plan Submitted to City Commission
City Commission Review
Public Hearing
Budget Adoption

BUDGET PROCESS - CAPITAL PROGRAM

FY2026-30 Capital Budget Book at link below:

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

City of Grand Rapids Capital Budgeting Process



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

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

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

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

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

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

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

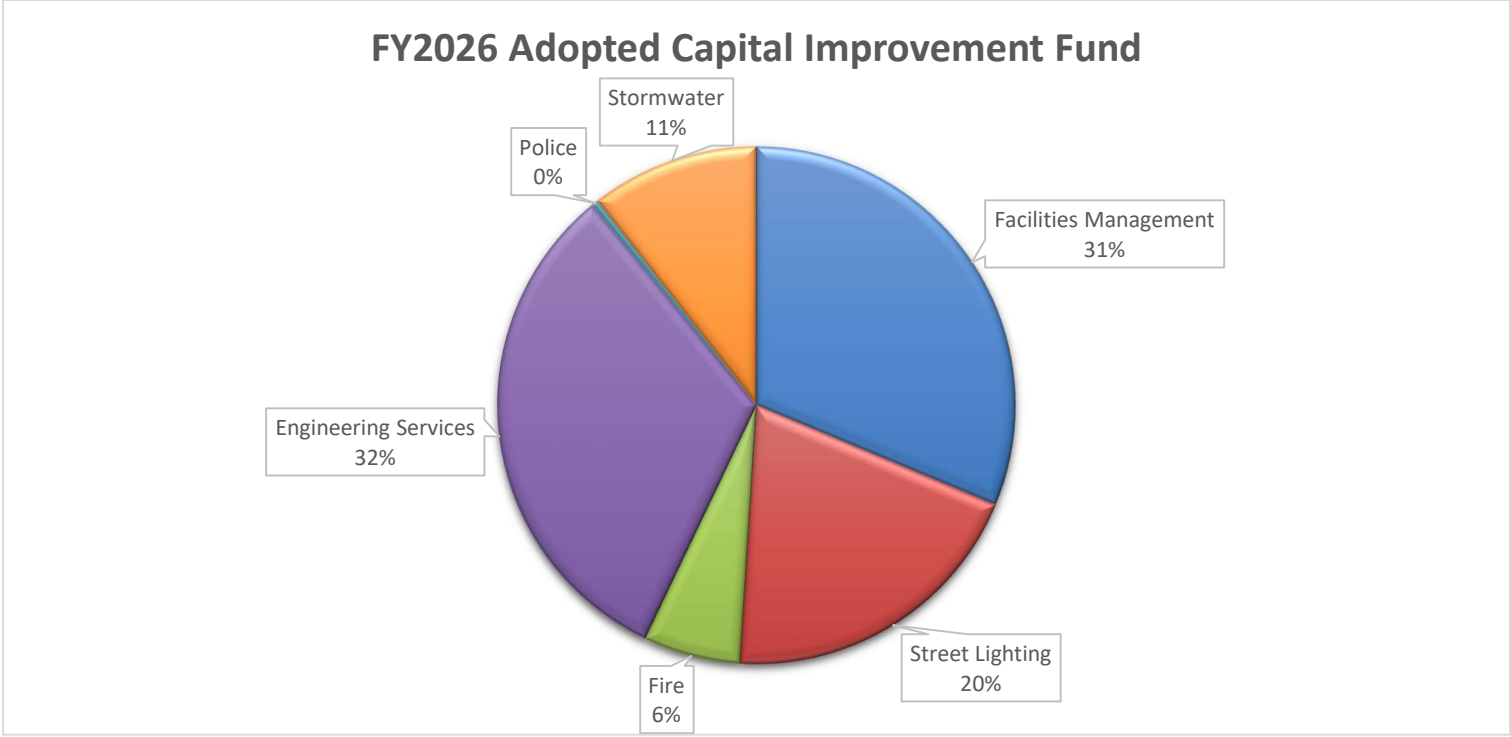
GENERAL FUND CAPITAL

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

- Income tax revenue (current capital set-aside is 5% in FY2026)
- Property tax revenue
- State statutory revenue sharing - 50% City, Village and Township Revenue Sharing (CVTRS)
- Revenue Bond Proceeds
- Grants and private sources

In addition to the Capital Improvement Fund, the City also maintains Capital Improvement Bond Funds segregated by Series. The bond proceeds in these funds are committed to the capital projects for which the bonds were issued. Currently, the City has Capital Improvement Bond funds for Lyon Square, Scribner, Amphitheater Garage, Belknap Ice Arena Chiller, Parks 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)**	
Fire Training Center	FY2026	$ 34.0	
Knapp's Corner Drainage	FY2026	$ 14.0	
Soccer Stadium & Amphitheater Gap Funding	FY2025	$ 128.0	1
Scribner Gap Funding	FY2026	$ 20.0	
Calder Plaza Restoration	FY2026	$ 12.0	
Street Lighting Projects	FY2028	$ 12.0	
[1] 100% Debt Service Reimbursement from Kent County Lodging Excise Tax			



Capital Improvement Fund							
	Adopted	Forecast	Forecast	Forecast	Forecast		Total
Department	FY2026	FY2027	FY2028	FY2029	FY2030		FY2026-30
Stormwater	1,390,000	1,427,000	1,425,000	1,325,000	1,490,000		7,057,000
Facilities Management	4,128,015	3,975,126	5,467,244	4,391,095	4,391,094		22,352,574
Fire Equipment	800,000	645,000	645,000	470,000	750,000		3,310,000
Fire Station Asset Management	-	-	-	-	-		-
Parks & Recreation	-	-	-	-	-		-
Police Department	49,000	645,000	300,000	-	-		994,000
Street Lighting	2,599,426	2,245,522	117,130	182,108	194,298		5,338,484
Engineering - Grand River	1,040,000	1,055,000	805,000	705,000	680,000		4,285,000
Engineering - Other	3,181,000	1,000,000	1,000,000	1,000,000	1,000,000		7,181,000
Info Tech Cable Grant Projects	-	215,000	204,251	194,037	184,336		797,624
	13,187,441	**11,207,648**	**9,963,625**	**8,267,240**	**8,689,728**		**51,315,682**

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 FY2026 Fiscal Plan, three multi-year projects were approved with the use of previously accumulated funding from the Major Streets Fund – two streets projects (Engineering Department managed) and a traffic signal improvement project. 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 through FY2030)
- Act 51 gas and weight tax revenue (Major and Local Streets Fund)
- Federal and/or State Grants
- General Fund Maintenance of Effort (MOE)
- Contributions from other state and local agencies such as the Michigan Department of Transportation (MDOT), or other municipalities

PARKS CAPITAL

In 2019, the voters of Grand Rapids approved a permanent dedicated property tax millage for parks, pools, and playgrounds that began providing funding at the end of the seven-year millage, beginning in FY2022. The City Commission also adopted a series of Parks Investment Guidelines in 2020. Historically, these capital projects were managed outside of the City's ERP system and only budgeted totals were reflected in the Fiscal Plan. Beginning in FY2025, a new Parks Capital Fund will contain individual projects previously budgeted in total only in the Parks Millage Fund. This will allow for management of the Parks Department capital projects within the ERP system on an ongoing basis. The Parks Millage fund has been merged into the Parks & Recreation Fund, such that there is now one operating and one capital fund for the Parks Department. Parks capital project information is available by following the link on the first page of this section. The Parks Fund's major revenue sources include:

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

INTERNAL SERVICES CAPITAL

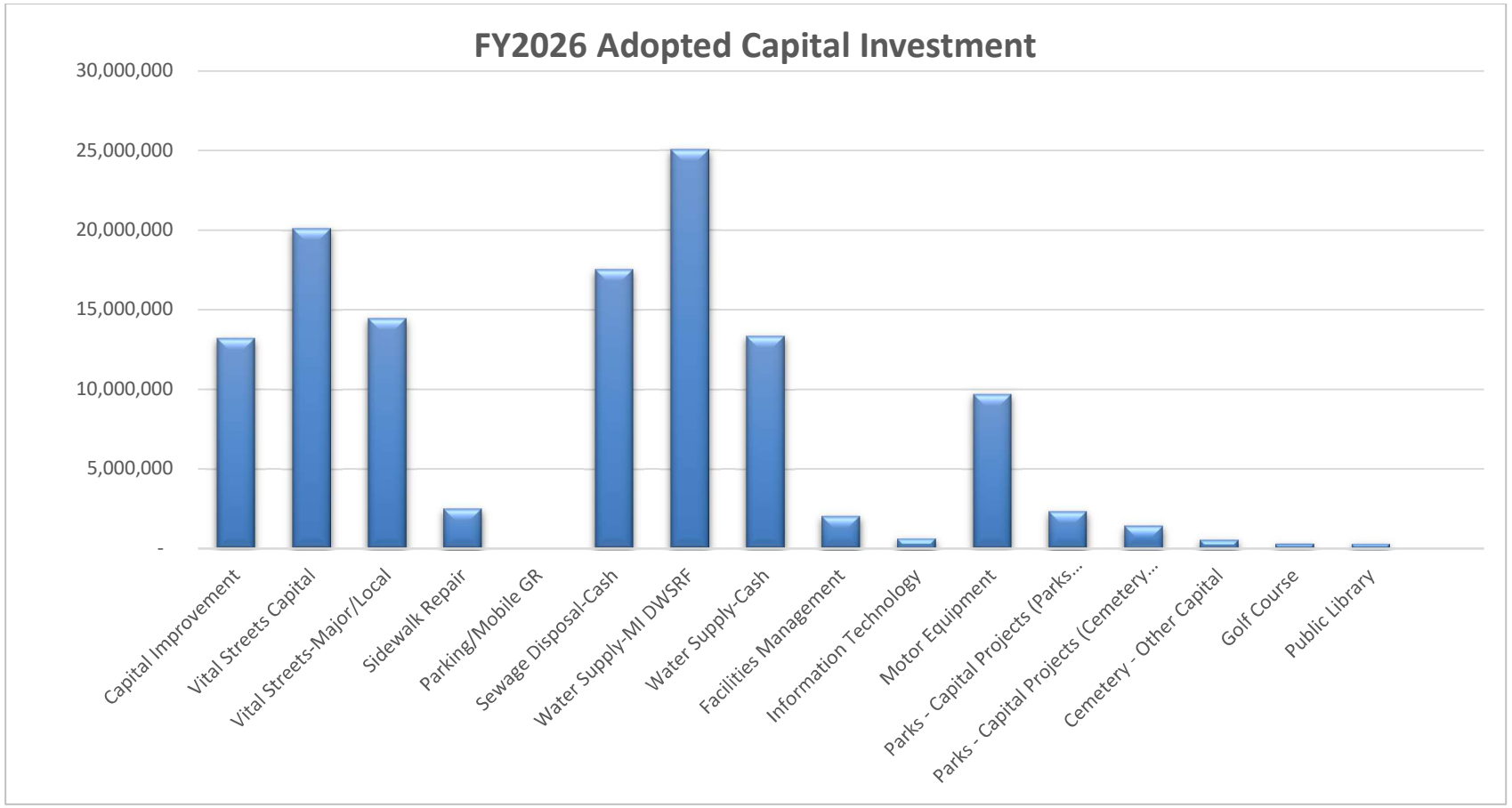
The Facilities, Motor Equipment and Information Technology departments represent the majority of the City's Internal Service Fund capital investment. These are "annual" (as opposed to "all-years") funds and account for capital additions and improvements. The revenues and expenditures in any given timeframe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

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

PUBLIC LIBRARY CAPITAL

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

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



Citywide Capital Appropriation by Fund						
	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast	FY2026-30
Capital Improvement Fund	13,187,441	11,207,648	9,963,625	8,267,240	8,689,728	51,315,682
Facilities Management - Capital	2,028,052	2,078,752	2,327,701	2,183,988	2,238,589	10,857,082
Motor Equipment - Capital	9,686,108	7,905,169	10,243,812	11,202,040	9,156,504	48,193,633
Information Technology - Capital	640,000	418,128	1,149,847	898,270	445,000	3,551,245
Auto Parking System - Capital	5,332,144	5,362,821	6,304,029	4,928,490	5,414,280	27,341,764
Sewage Disposal System - Cash Projects	17,532,500	14,370,000	9,220,000	13,370,000	16,433,000	70,925,500
Sewage Disposal System - Bond Projects	-	-	-	8,500,000	4,500,000	13,000,000
Water Supply System - Cash Projects	13,355,000	12,500,000	8,425,000	11,840,000	7,010,000	53,130,000
Water Supply System - MI DWSRF	25,050,000	18,000,000	12,750,000	19,400,000	17,100,000	92,300,000
Streets -Capital Projects	-	955,142	1,007,869	1,059,534	1,112,412	4,134,957
Vital Streets Capital Projects	20,121,338	18,335,048	18,572,943	18,773,018	19,251,710	95,054,057
Vital Streets Capital - Major/Local Streets	14,421,529	14,644,482	15,116,189	13,563,583	13,311,581	71,057,364
Sidewalk Repair Fund	2,510,000	2,610,000	2,710,000	2,810,000	2,910,000	13,550,000
Parks - Capital Projects (Parks Projects)	2,335,247	2,236,145	2,327,194	2,319,530	2,312,596	11,530,712
Parks - Capital Projects (Cemetery Projects)	1,399,000	1,077,000	520,000	513,000	350,000	3,859,000
Cemetery - Other Capital	549,400	547,300	500,000	505,000	505,200	2,606,900
Golf Course	292,500	161,000	45,000	123,500	54,200	676,200
Public Library - Capital	313,100	299,000	1,095,000	190,000	277,000	2,174,100
- Grand Total	**128,753,359**	**112,707,635**	**102,278,209**	**120,447,193**	**111,071,800**	**575,258,196**

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.

SELECT FY2026 CAPITAL INVESTMENT BUDGET DECISIONS / O&M IMPACT

In addition to the examples included below, O&M impact is provided for individual projects in the FY2026-30 Capital Budget Book (see link in the first page of this section).

- Fire Training Center – The State of Michigan's FY2024 budget included a $35 million appropriation for the City of Grand Rapids to construct Fire Department facilities. The State grant will cover $15 million of the fire training center cost, and the City is estimating that it may need to issue up to $34 million in general obligation bonds to supplement the project. 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 near future. 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 next bond issuance is estimated at $12 million in FY2028. Cash funding of almost $2.6 million is provided in FY2026 with an additional $2.74 million forecast in FY2027-30. This body of work is designed and constructed in coordination and collaboration with the City's Vital Streets Plan, public infrastructure planning, departmental asset management plan, departmental facilities relocation, and other related facilities, equipment, and improvement projects. 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 the majority have already been converted to LEDs through maintenance, Vital Streets projects, LED pilot project and the citywide LED conversion project.

Operational costs have risen in part due to higher energy rates, which are partially offset by reductions in electricity expenses due to the LED conversion. Annual savings due to the LED conversion are estimated at $350,000 annually.

- Calder Plaza Restoration– The City plans to bond-fund an estimated $12 million for this project, which would be completed in partnership with Kent County. This project would replace any failed sealant and repair any deteriorated concrete as well as fund 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.

- Exterior Façade Repairs at City Hall: The Facilities Management – Capital Fund has a $393,779 cash funded appropriation for this project. The facade is original to the 1968 construction of the facility. Inspect and repair granite panels that makeup the facility facade to maintain granite panels in good condition. Existing facade consists of individual granite panels and windows. Extensive inspection and repairs are required to maintain the structural integrity and a waterproof facade. This is normal maintenance that is required to maintain a watertight building envelope. Failure to complete this work will result in building damage. This project will decrease facilities operating costs associated with current maintenance and repair of this aging facade.

- ADA Accessibility Improvements at the City / County Complex: The Capital Improvement Fund has a $827,671 cash funded appropriation for this project. The east entrance is original to the building (1969) and does not meet current ADA requirements. This project will update the east entrances to meet current ADA access requirements to City Hall from the parking garage. Kent County is responsible for additional project funding. The east entrance from the parking garage to City Hall / County does not currently provide ADA required access. This project will not directly impact the Facilities Department operating budget as the building outline will be the only thing changing.

- Decorative Lighting Repair - Blue Bridge – The City plans to cash-fund $500,000 in FY2026 for this project in the Capital Improvement Fund. The decorative lighting was installed on the bridge without an asset manager. This is a very popular landmark and attraction for the City. ELC replaced several first-generation component failures in FY2021 and anticipates that this will provide five more years of use. The alternative to this project is continued degradation and increased operating and maintenance costs from doing unplanned emergency repairs.

- Butterworth Street – The Capital Improvement Fund has a $1.75 million appropriation for the improvement of Butterworth Street from the West City Limits to O'Brien Avenue. This road is used heavily for large trucks for City facilities, commercial gravel mining, commuters, and access to Kent County Park facilities. A preliminary design report has been completed and identified viable alternatives for managing stormwater and improving the road. The project is the improvement of Butterworth Street from the West City Limits to O'Brien Avenue. Preliminary design for stormwater management is complete. The selected alternative involves improvements by the private sand mining

companies to manage soil and sediment, addition of culverts for stormwater, and repaving the road including improved shoulders and alignment changes to address site distance concerns. The geometry of the road, condition, and stormwater improvements are needed for current and future use. Citizen concerns have been reported for this section of Butterworth. For stormwater standing water and sediment have been reported. The road alignment results in site distance concerns that will be addressed. The trails associated with Kent County Parks will continue to provide non-motorized facilities through this stretch with the project focusing on storm water and motorized traffic. Alternatives including full street improvement through Special Assessment of the property owners was considered including curb and gutter, storm sewer, and sidewalk. Provided the private property owners complete the necessary private side improvements, the project can remain a partially improved road.

- Traffic Signal Improvements – This project consists of the Installation of audible pedestrian crossing technology as now required by Public Right of Way Accessibility Guidelines (PROWAG). Approximately $940,000 was appropriated in FY2025 in the Streets – Capital Projects Fund with an additional $200,000 forecast annually in future fiscal years. Forecast amounts will be adjusted in future fiscal plans based on the outcome of preliminary planning and estimates being developed at this time. The City already operates more than 50 hemispherical video detection systems that have been installed over the past decade with signal improvement projects. FY2025 intersection modernizations are in design phase for construction in calendar year 2025. Installation of audible pedestrian crossing technology as now required by Public Right of Way Accessibility Guidelines (PROWAG). The requirement to add audible pedestrian technology at all traffic signal locations would cost an estimated $50,000 per intersection. The City of Grand Rapids currently has over 200 traffic signal locations that are impacted by this new requirement. The intent with this capital request is to convert the entire traffic signal system over a period of ten years. All new signals installed during this time would be designed to include this equipment. Audible pedestrian indications are now required at all signalized pedestrian crossings and to meet operational requirements the addition of this technology at all traffic signals will be needed throughout the City of Grand Rapids. The addition of audible pedestrian equipment improves traveling conditions for individuals with visual disabilities and will significantly improve the walkability in the City of Grand Rapids for these individuals. Audible pedestrian technology would have negligible impact on maintenance and operational costs.

- Bridge Repairs at Various Locations: The Vital Streets Capital Fund has a $850,000 cash funded appropriation for this project. The City is responsible for 23 vehicular bridges throughout the City. Federal and State requirements mandate that these bridges are inspected biannually. The inspections help to identify recommended work to extend the life of the bridges. As part of Vital Streets, the City has an approved asset management plan for these bridges. The funds provide for the inspection of the bridges as well as the local share of maintenance work. This project will keep the City's bridges in good and fair condition, prevent more expensive repairs and eventually weight restrictions and bridge closings. If not funded, the bridges will deteriorate resulting in more expensive repairs and disruptions to the motoring public. Lack of maintenance would likely also lead to more emergency maintenance being necessary.

- Neighborhood Greenways: The Parking Capital Projects Fund has a $1.38 million cash funded appropriation in FY2026 toward funding this $4.9 million multi-year project. Previously committed projects in design and construction phases include FY2024 Elliot-Griggs Neighborhood Bikeway, 1st/2nd St two-way separated bikeway, and Garfield Ave Neighborhood Bikeway. This project advances the

implementation of neighborhood bikeway projects recommended in the City's Bicycle Action Plan. If the project is not funded, meaningful progress on the Bicycle Action Plan recommendations will be slowed. These are planned corridors in the Bicycle Action Plan, so there are no proposed alternative corridors. This project supports non-motorized travel by providing lower stress bicycle facilities, which is the preference of most people who bicycle or are interested in bicycling or bicycling more.

- Water Department DWRF Funding: The Water System has included a request for $25.05 million in its FY2026 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 full or partial principal forgiveness that reduces the amount that is required to be paid back in the loan. The City plans to continue using the DWRF process for numerous watermain replacement and lead service line replacement projects in the system. In FY2026, the Water System will be requesting DWRF funding from the State for several watermain replacement projects that include Oakwood Avenue, Valley, Berkshire Street, Wealthy, Jefferson, Buchanan, Millbank Street and Plymouth. Additional details about each of these projects can be found in the City's FY2026-30 Capital Plan Book available on the Budget Office website. The projects identified are in areas where the City's asset management program has indicated the greatest need for work and also aligns with the City's plans to improve road surface conditions. The City will be notified by the State of Michigan of the amount of DWRF funding and principal forgiveness for which it qualifies.

- SDS Revenue Bond(s): The Sewer Disposal System (SDS) is forecasting $13,000,000 in its capital plan that would be funded through a Revenue Bonds beginning in FY2029. The bond issue would include three significant projects – PFAS Removal System at the WRRF ($4.5 million), Underground Primary Cable Replacement at the WRRF ($3 million) and work on Godfrey Avenue from Chestnut to Grand River ($5.5 million). 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.

- SCADA Improvements: The Sewer Improvement Fund has a $1.5 million cash funded appropriation in FY2026 toward funding this $4 million multi-year project. After three assessments of the system the SCADA network for both utilities was found to be unable to meet operational and regulatory compliance including cyber security, EPA, and homeland security requirements. The availability of ARPA money, new regulatory requirements, and pending expiration of current servers required this project to begin quickly. This project is a full overhaul and modernization of the SCADA network including, hardware PLC replacements, redesign and install of the network, upgrade and replacement of the SCADA software package, and implementation of cyber security, physical security, and update of all operating instructions and guides. Failure of the SCADA system, best case scenario would result in reduced or non-operation of the water utilities. Bio digestion and phosphorous recovery cannot run without the SCADA system. This project will install the new system side by side with the old one for a seamless transition.

- 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. In their ongoing efforts to plan, fund, and implement the Project, the City and Grand Rapids Whitewater (GRWW) have individually and jointly engaged a number of others in various aspects of the Project and in related projects. The City has partnered with GRWW to remove 4 beautification dams and improve the fish passage and recreation in the Lower Reach. The City is also partnering with Grand Rapids Whitewater, the Great Lakes Fishery Commission, and the U.S. Fish and Wildlife Service in the Upper Reach to remove the 6th St dam and maintain sea lamprey control and flood control while improving fish passage and recreation. This funding is attributable to City's administration in the project and the need for minimal City assets to be updated to meet the new vision and mission of the Grand River as it flows through Grand Rapids. This project is proposed to be cash-funded with an FY2026 appropriation of $1.04 million ($4.29 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 $700,000 to $1.1 million annually. Pending approvals, construction could begin in 2025 but is no longer expected to include whitewater features.

- Ah Nab Awen Park Improvements: The Capital Improvement Fund has a $1.2 million cash funded appropriation for this project. The project includes improvements to the park space in connection with the river restoration work. River Restoration work will utilize the park for access to the river and during this time restoration to the park and improvements to the park and rivers edge will be completed.

- Grand River Greenway: The State of Michigan in March 2022 awarded Downtown Grand Rapids Inc. (DGRI) $55 million to support the development of the Grand River Greenway in Grand Rapids and Kent County. This grant provides DGRI and its river corridor revitalization partners with increased capacity to 1) Rehabilitate and expand the public riverfront greenspace system; and 2) Build new nonmotorized trail segments to fill gaps in the riverfront trail system and establish stronger connections to river-adjacent neighborhoods and the broader regional trail network. DGRI entered into a grant agreement with the Michigan Department of Natural Resources (MDNR) in accordance with an American Rescue Plan Act Local Parks and Trails Agreement. Through a series of advisory panels and stakeholder groups, the DGRI Board of Advisors approved a slate of projects for investment across Kent County. The projects within this recommended set of investments with the City of Grand Rapids include:

Project	Greenway Grant Award	City/Other Funds
Leonard to Ann Trail (new)	$2,459,605	$2,900,000
Oxford Trail (rehab existing & some new)	$8,000,000	$1,000,000
Public Museum (enhanced access)	$4,000,000	$6,671,783
Fulton to Wealthy (new)	$17,018,530	$700,000
Grand Total	$31,478,135	$11,271,783

The City will receive reimbursement for project funds through an approved form of subrecipient grant agreement with DGRI. The anticipated total award is $31.478 million. The grant funding is not included in the City's FY2026 Adopted Budget but will be appropriated through the budget amendment process once it becomes available.

BUDGET GUIDELINES AND OVERVIEW

INTRODUCTION

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

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

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

GUIDELINE 1 - BALANCING THE BUDGET

BACKGROUND

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

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

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

RATIONALE

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

FIVE-YEAR CONTEXT

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

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

PENSION & OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

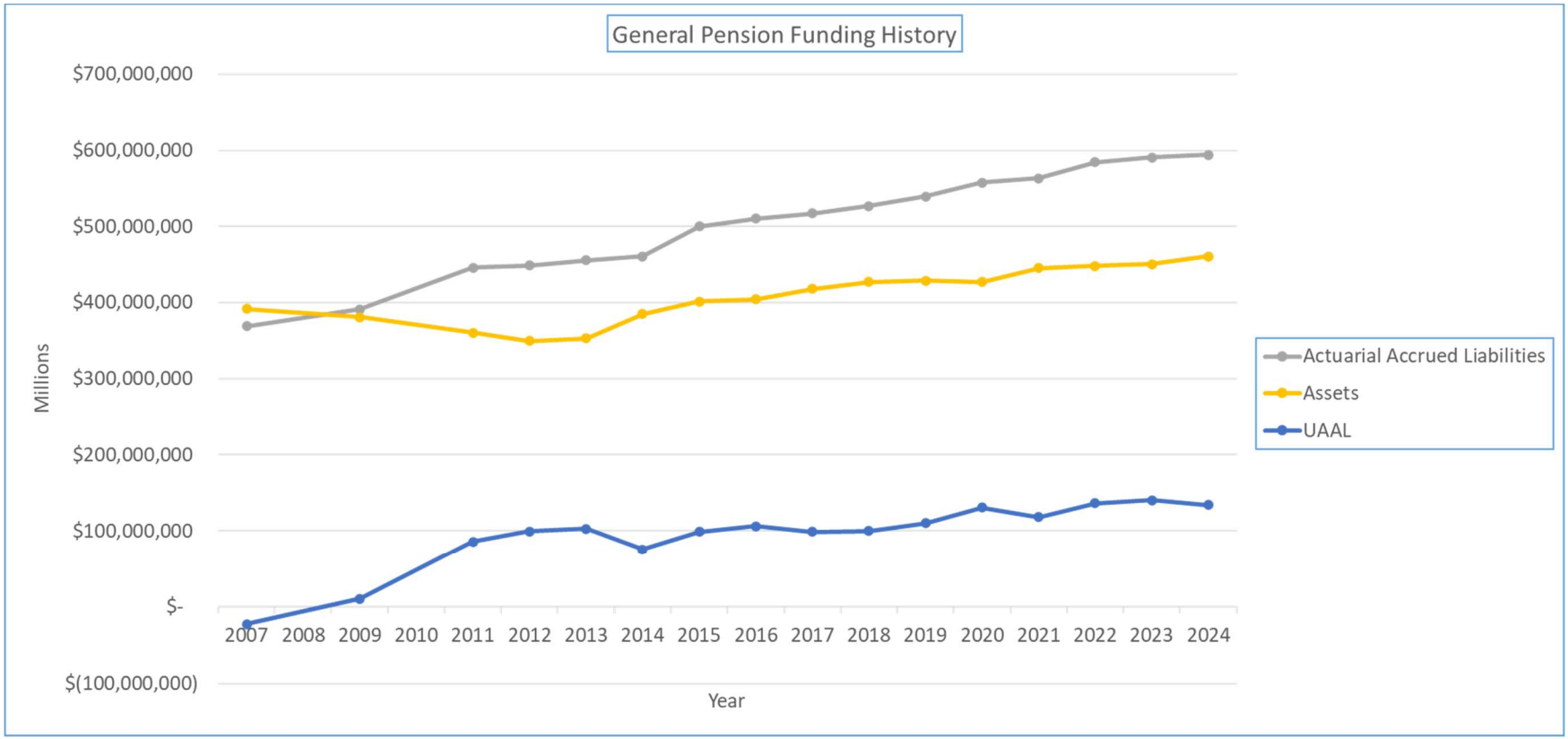
PENSION

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

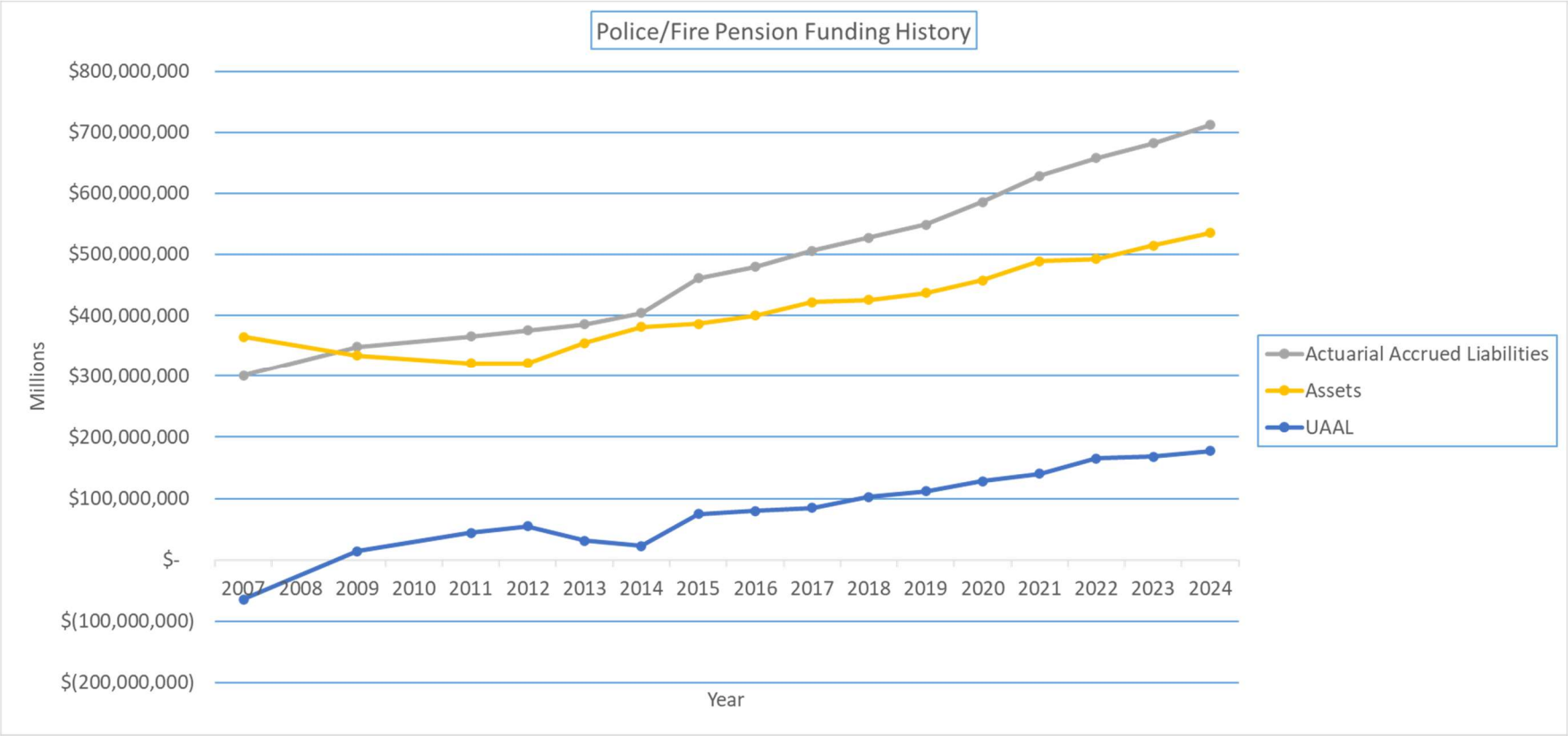
The General System was completely closed to employees hired after June 30, 2014. A defined contribution retirement plan was put in place for employees under the general classification hired after June 30, 2014, consisting of a 6% employee contribution and a 6% employer match (7% employer match for APA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

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

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



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

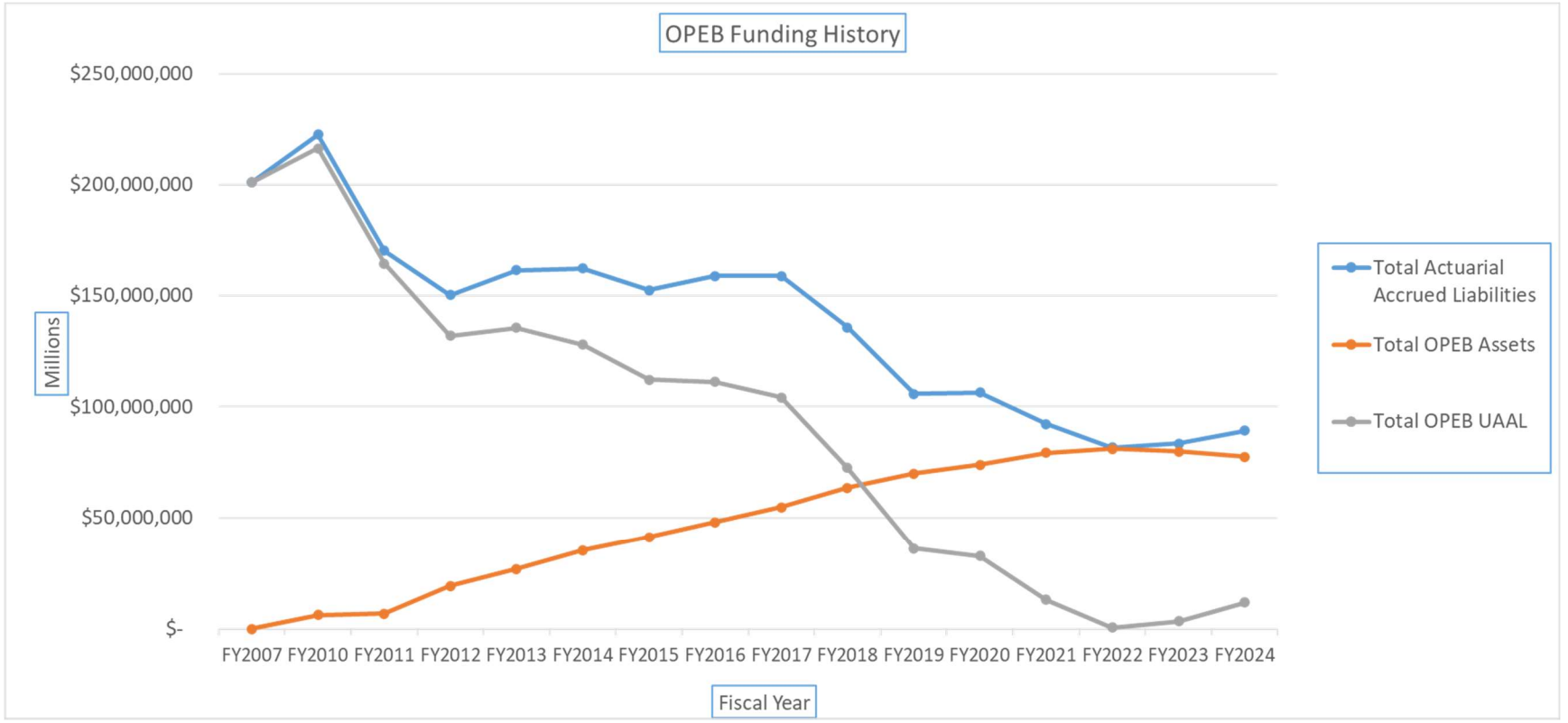


OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

In 2010, the City Manager created an internal committee tasked with overseeing the trust funds established for the OPEB plans after the determination was made to pre-fund the benefits. The committee is comprised of seven members, assigned by the City Manager. As of June 30, 2024, the OPEB plans held assets valued at just under $78 million, with accrued liabilities of just over $89 million. This resulted in the plans being almost 87% funded with an unfunded liability of just under $12 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 FY2026 Fiscal Plan contains an assumed lapse of $6.45 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.

FY2026 PLANNING ISSUES

The FY2026 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.

FY2026 PLANNING ISSUES

FY2025 base income tax revenues are estimated to increase 6% from the FY2024 Actual financial results, outperforming the more typical growth forecasts of recent years before returning to more modest increases in the five-year forecast. Compliance receipts are forecasted to remain strong at $12 million in FY2026 but are down from approximately $16 million in FY2024 and $17 million anticipated in FY2025. This decrease is attributable to less outstanding compliance work from multiple past tax years – the department is currently caught up to tax year 2023. The increase in base income tax revenue is forecast based upon analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests. This budget anticipates 3.5% base income tax growth in FY2026 and 3.0% in FY2027 through FY2030. The base income tax growth projections remain conservative, anticipating a spike in the current year due to inflation driven wage growth and corporate earnings before settling back down to a stable 3% in the out years. Compliance revenue is also forecast to realize an additional increase in the current fiscal year before gradually tapering down and normalizing around $8 million in the last two years of the forecast. The tapering of compliance revenue is flatter in this year's forecast and the later years more elevated than previous assumptions. Areas of ongoing concern include the continuing necessity to issue large refunds of tax withheld on wages earned by remote workers, large credit forwards for corporations and unemployment increases. Many large employers have not returned to offices in Grand Rapids and do not have a projected date of return at this time. Macro-economic issues continue to include the heightened risk of another recession, especially one that is moderate to severe, driven by any number of potential factors including federal layoffs and reduced spending, tariffs and trade policy, elevated interest rates, continued inflationary pressures, geo-political events and supply chain issues. Especially concerning is the decline in consumer confidence potentially leading to a significant pullback in household spending as this is the main engine of the U.S. economy. Income tax trends are monitored weekly throughout the fiscal year watching for changes resulting from any one or a mix of these factors.

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 10% since Fiscal Year 2002. This is why it is imperative that the City continues to maintain an unassigned General Operating Fund and Budget Stabilization Fund (BSF) balance to policy guidelines. Fiscal Year 2013 saw the first deposit into the Budget Stabilization Fund of $3,683,466 or 3.1% of General Operating Fund expenditures. In FY2016, the GOF and Budget Stabilization Funds were fully funded to the 15% and 10% guideline level respectively and ended FY2024 at 42.1% and 9.6% respectively. Despite an additional $1 million transfer to the Budget Stabilization Fund made during FY2025, reserves in this fund are forecast to remain below the 10% of current GOF spending policy throughout the duration of the five-year forecast. This is due to BSF deposits not keeping pace with increasing GOF expenditures. As such, it is recommended that an additional deposit to the BSF be considered in FY2026.

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 from 4% to 5% in FY2015. During the ensuing years, the capital set-aside had only been increased to 4.25% by FY2023. The decision was made to gradually increase the set-aside by 0.25% per year beginning in FY2024. The 5% target has been achieved in FY2026 and is maintained throughout the five-year forecast. 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.

FY2026 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.

FY2026 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 (through FY2030), the Vital Streets Oversight Commission was formed and began meeting periodically.

The Vital Streets Capital Plan requires investment of $22 million annually for 15 years, to bring streets into 70% good and fair condition by the end of the 15-year extension of the income tax rate increase. Included in the $22 million, the City committed to provide a "maintenance of effort" of approximately $3.5 million from gas and weight tax revenues and $13 million of GOF support. FY2025 estimates $19.3 million ($3.1 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

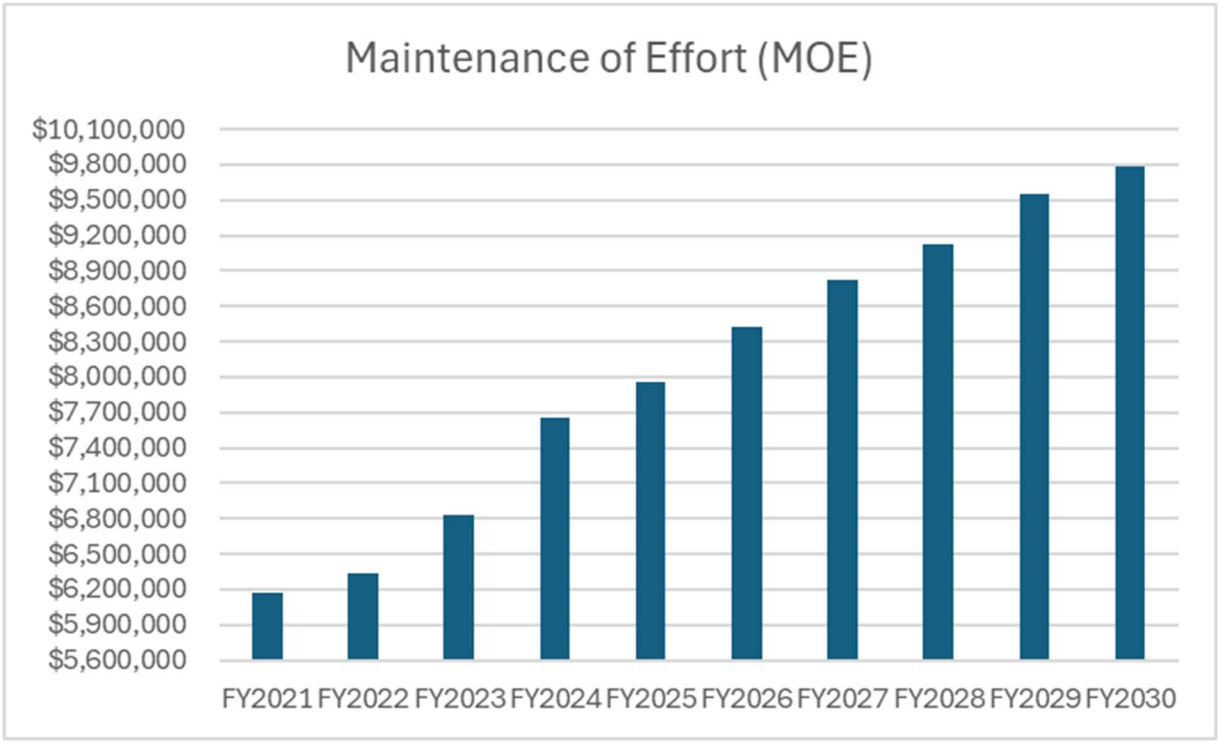
Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual GOF appropriation. The FY2026 Final Fiscal Plan GOF appropriation in support of Police services is 35.0%.

PARK AND RECREATIONAL PROJECTS AND PROGRAMMING

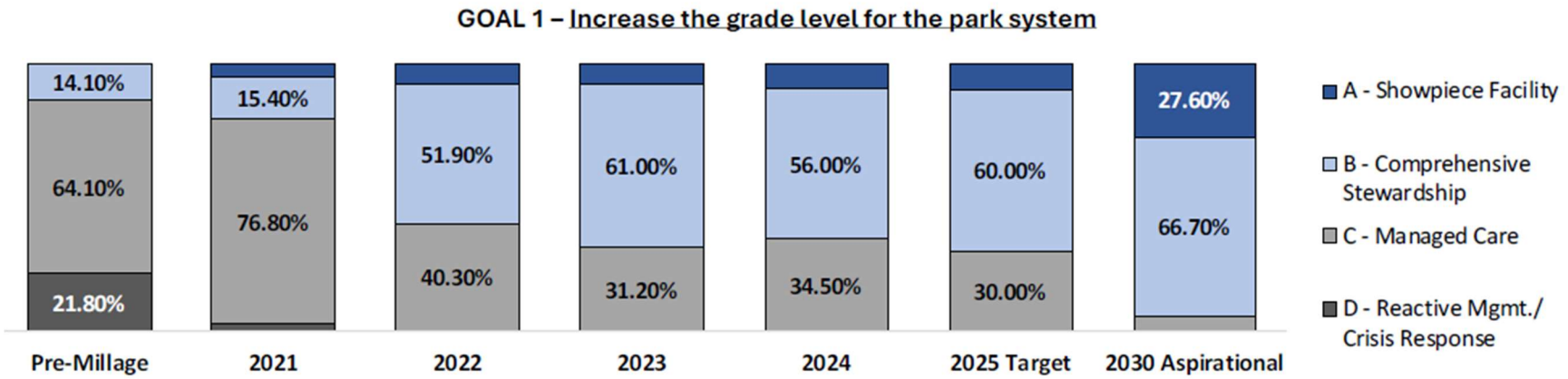
The Grand Rapids Parks and Recreation Department is at a pivotal moment in establishing a new direction for the city's parks and recreation system and has been energizing the community and partner organizations through meaningful and active engagement. Today, the Grand Rapids Parks and Recreation Department 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 FY2026 over the FY2021 baseline of $6.17 million by just over $2.25 million. By FY2030, the MOE is anticipated to be just under $9.8 million.



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



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

There have been grant and settlement fund changes since the publication of the FY2026 Preliminary Fiscal Plan. The level of appropriation for the Community Development Program Fund (2733) decreased by $15,882 and the HOME Investment Partnership Fund (2734) increased by $9,748 due to differences in anticipated Federal Awards and reprogramming of funds. Opioid Settlement Fund (2840) appropriations also increased by $60,000 as a result of a revised opioid settlement revenue forecast provided by the Community Development Department.

Since publication of the unfunded positions and programs (City Manager Letter, Exhibit H) in the FY2026 Preliminary Fiscal Plan the below changes have been incorporated. The original forecast estimate was $506,969. However, due to adjustments in a position step and a grant extension the total cost of the below proposed amendments is now $505,177. As a result of the personnel changes outlined the final FY2026 roster count is 1,776.

Description	Department	Amount
(1) Administrative Analyst I – Healthy & Sustainable Buildings Policy Specialist	Executive Office	$130,829
(1) Administrative Analyst I – Program Coordinator	Our Community's Children (OCC)	$133,448
(1) Administrative Analyst I – Justice Analyst	Oversight and Public Accountability (OPA)	$119,316
(1) Emergency Management Specialist	Fire	$86,656[1]
(1) Administrative Analyst I – Justice Analyst	Oversight and Public Accountability (OPA)	$61,476[1, 2]
(1) Administrative Services Officer I – River for All (moved to grant funding)	Admin Services Support (Office of Equity & Engagement)	($147,264)
(1) Administrative Analyst I – Agenda Management, Process and Technology	Executive Office	$119,316
Parks MOE Adjustment	General Administration	$21,820
Network 180 Contractual Services	Fire	($20,420)
Total Adjustment		**$505,177**
[1]Partial year grant funding was forecast in the Preliminary Fiscal Plan.		
[2]The grantor that has been funding the River for All work approved an extension late in the fiscal planning process. The extension of the grant created capacity within the General Fund to continue this position through the end of FY2026.		

RESIDENTS' GUIDE TO THE FISCAL PLAN

Each year, the City develops a comprehensive five-year fiscal plan, detailing the budget in depth with projections for all budgeted funds. The fiscal plan can be complex and significant in length, so the Budget Office also publishes an annual Residents' Guide to the Fiscal Plan.

The Residents' Guide provides an overview of key budgetary considerations including:

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

To view recent Residents' Guides, 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
Grant Applications (700-02)	To identify responsibility and establish the procedures by which the City of Grand Rapids shall apply for and manage financial assistance and grant agreements.	1	Responsibility for executing all applications submitted by the City of Grand Rapids requesting financial assistance from federal and state agencies, or other political jurisdictions, and from non-profit corporations and foundations, shall rest with the City Manager acting in the name of the City.	YES
		2	Where necessary, such applications shall indicate that the Chief Financial Officer is designated as the responsible fiscal officer for any grant agreement entered into arising out of such applications, and for purposes of certifying to the availability of any required local funds.	YES
		3	The City Manager shall assign responsibility to a Project Director, in the absence of any previous designation in the application, and normally will designate the head of the department responsible for executing the project.	YES
		4	The Mayor shall be authorized to execute all project agreements on behalf of the City arising out of such applications, pursuant to any required City Commission approval.	YES
		5	At the conclusion of the grant, the City shall follow the prescribed grant closeout procedures as required by the uniform guidance that establishes uniform administrative requirements, cost principles and audit requirements for Federal awards (per 2 CFR 200) or any other requirements prescribed by the granting agency. Any unspent funds shall be returned to the grantor if required. Any position that was added to the roster and funded by the grant, shall be removed from the City personnel roster.	YES
		6	In general, grant funding allows the City to leverage new revenues for enhanced or pilot services. There should be no automatic expectation that any grant funded position will be subsidized by the General Fund or any other City operating fund after the expiration of the grant. However, the City Commissioners have the prerogative to consider new position funding or continuation of the grant program with City operating funds as part of the budget process.	YES

Grand Rapids Financial Policies

City of Grand Rapids Policies:	https://www.grandrapidsmi.gov/Government/Policies			
Financial Policy	**Purpose**		**Summary Description**	**Compliance**
General Financial Guidelines (700-06)	To establish a set of financial guidelines to be utilized by the City Manager in the preparation of the annual Preliminary Fiscal Plan.	1	The City Manager will prepare and the City Commission will approve the annual budget within the context of a five-year plan.	YES
		2	General Operating Fund departmental appropriations will be based on an assumption of a lapse of 1% of overall appropriations.	YES
		3	The General Operating Fund Contingent Appropriation (allowance for unforeseen obligations) will be established each year at $1,500,000.	YES
		4	On-going expenditures are to be matched to on-going revenues and one-time revenues are to be matched to one-time expenditures. Uses of Fund Balance and withdrawals from the Budget Stabilization Fund will be considered a one-time source of funding and as such should be matched to one-time expenditures.	YES
		5	The unappropriated/unreserved/undesignated Fund Balance of the General Operating Fund will be maintained at not less than 15% of total appropriations.	YES
		6	A Budget Stabilization Fund will be maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended. The fund balance may be supplemented in any Fiscal Year from the year end excess of revenues over expenses, if any, of the General Operating Fund. The City shall accumulate budget savings to achieve and maintain a Budget Stabilization Fund balance of 10% of General Operating Fund expenditures.	NO
		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.	
		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

Grand Rapids Financial Policies

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

Financial Policy	Purpose		Summary Description	Compliance
	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
		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

Grand Rapids Financial Policies

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

2026 Budget Input

Payroll Rate sheet

Category	2026	2027	2028	2029	2030
Clothing Allowance					
CLOTHING (Clothing Allowance)	1,080	1,080	1,080	1,080	1,080
Education					
EDUCATION 500 (Education $500)	500	500	500	500	500
EDUCATION 800 (Education $750)	750	750	750	750	750
Health Insurance					
HEALTH (HEALTH)	18,412	20,145	21,900	23,564	25,169
HEALTH LIBRARY (HEALTH LIBRARY)	14,800	15,170	15,549	15,938	16,336
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)	37.96%	38.24%	38.88%	40.58%	40.32%
PENSION GENERAL (PENSION GENERAL)	21.42%	20.42%	20.95%	20.39%	19.74%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	37.96%	38.24%	38.88%	40.58%	40.32%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	37.96%	38.24%	38.88%	40.58%	40.32%
Retiree Health					
RET HLTH ECO (RETIREE HEALTH ECO)	3.20%	3.28%	3.31%	3.31%	3.30%
RET HLTH FIRE (RETIREE HEALTH FIRE)	4.41%	4.34%	4.13%	3.89%	3.74%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	3.90%	3.99%	4.03%	4.02%	4.01%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	2.54%	2.46%	2.39%	2.32%	2.26%
RET HLTH POLICE (RETIREE HEALTH POLICE)	2.16%	2.34%	2.45%	2.53%	2.60%

2026 Budget Input
Payroll Rate sheet

Category	2026	2027	2028	2029	2030
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)	176,100	176,100	176,100	176,100	176,100
Fiscal Wage Increase Factor					
SALARY 61ST ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY 61STHR ( )	0.00%	0.00%	0.00%	0.00%	0.00%
SALARY APACITY ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY APACOURT ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY APPOINTED ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITY ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY CITYMNGR ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COMMSUPV ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURT ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY COURTPT ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY ELECTED ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY EXECPLAN ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY IAFF ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRMGT ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRPAGE ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRPT ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRRF ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY LIBRSUPV ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY MGTNON ( )	2.00%	2.00%	2.00%	2.00%	2.00%

2026 Budget Input

Payroll Rate sheet

Category	2026	2027	2028	2029	2030
SALARY PENSION ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC1 ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC2 ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC4 ( )	2.00%	2.00%	2.00%	2.00%	2.00%
SALARY POLC5 ( )	2.00%	2.00%	2.00%	2.00%	2.00%
Unemployment Compensation					
UNE_FT (Unemployment FT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PPT (Unemployment PPT)	0.14%	0.14%	0.14%	0.14%	0.14%
UNE_PT (Unemployment PT)	3.79%	3.79%	3.79%	3.79%	3.79%
Monthly Parking Rates					
Government Center Ramp	155.00	158.00	161.00	164.00	167.00
GREIU Parking Rates	87.80	90.44	93.15	95.95	98.83
Mileage Rates	0.70	0.70	0.70	0.70	0.70
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

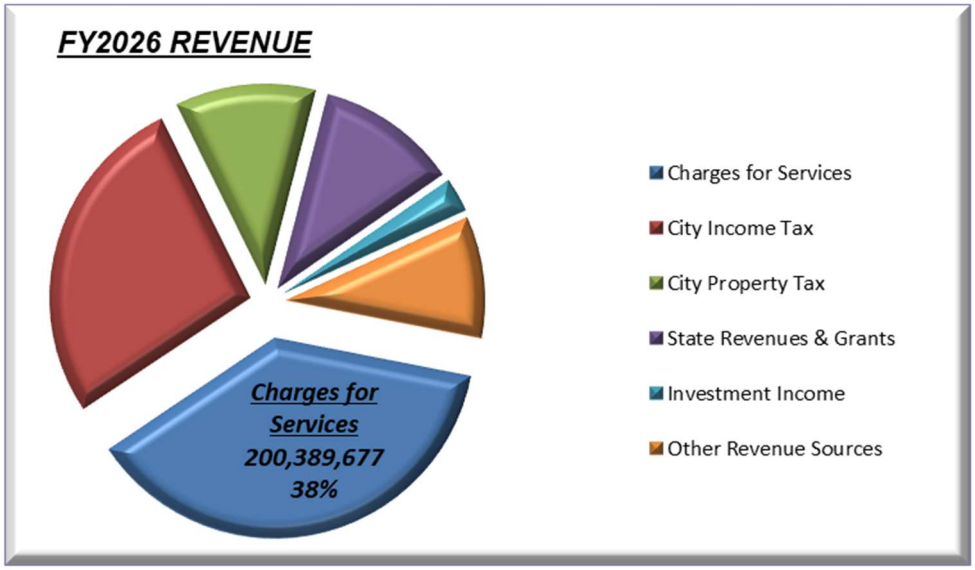
This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

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 FY2026 the proportionate shares are projected to be 60.3% and 9.7%. The shift to the more economically volatile Income Tax as the primary GOF revenue source has contributed, in part, to the ongoing GOF budget constraints. Several factors have contributed to this shift over the years, including voter approved increases in the income tax rate as well as limited property tax growth due to "Proposal A" and the "Headlee Amendment." Also contributing to the City's economic challenges are reductions in the statutory revenue sharing program which has never fully recovered from earlier highs, as well as the lingering impacts of the COVID-19 pandemic, which continues to negatively impact local income tax revenues due to remote work outside the City.

FY2026 GOF base income tax revenue is projected to increase by 3.5% compared to the FY2025 Estimate and 5.5% more than the FY2025 Adopted Budget. The FY2025 income tax forecast assumed a 3.5% increase in FY2024 and 3.25% in FY2025-29. The FY2025 forecast has since been revised up from 3.25% to 6%, further building upon a base increase of nearly 2% in FY2024. The income tax growth projections are conservative, anticipating a steady but gradual upward trajectory in the coming years with compliance revenue gradually declining until it normalizes toward the latter part of the forecast. American Rescue Plan Act (ARPA) reimbursement revenue in the GOF is forecast at just under $1 million in FY2026, down from approximately $5 million estimated in FY2025, and lower than the $3.6 million actually recognized in FY2024. 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 FY2026.

This category is an increasingly larger revenue source as the City has focused more attention on full cost recovery from user charges. Unlike the private sector, state laws and related court cases limit City fees to the costs of the services provided, while any additional amounts would be considered an unauthorized tax. A comprehensive Water and Sewer Rate Study is prepared annually to ensure compliance with state laws and

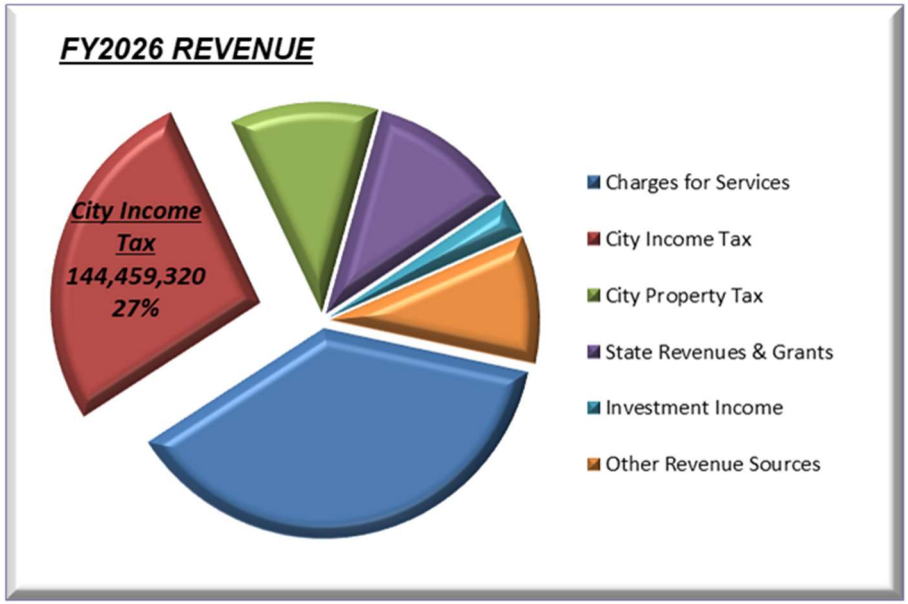
with bond covenants, and to assure the solvency of the Systems. All other user fees are examined and adjusted on an annual basis by the individual departments.

WATER AND SEWER RATES

	GR Water	GR Sewer	Annual Impact
July 1, 2023 – June 30, 2024	$448.84	$572.94	$1,021.78
July 1, 2024 – June 30, 2025	$484.00	$582.30	$1,066.30
$ Inc/(Dec)	$35.16	$9.36	$44.52
% Inc/(Dec)	7.83%	1.63%	4.36%
Annual Gallons	95,744	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 through FY2030.

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.

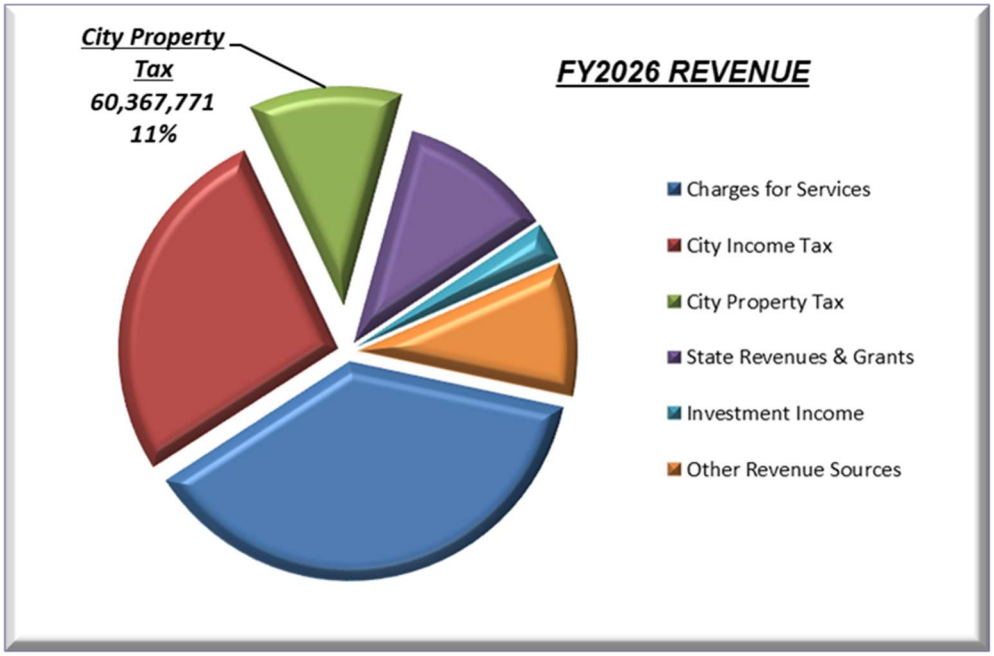
FY2024 year-end income tax revenues ended higher than FY2023 revenues with an overall increase of 3.3%. This increase was primarily due to broad-based growth across categories including withholding, corporate estimates, and assessments combined with a modest increase in compliance revenue and refunds. FY2025 base income tax revenues are estimated to increase 6% from the FY2024 Actual financial results, outperforming the more typical growth forecasts of recent years before returning to more modest increases in the five-year forecast. Compliance receipts are forecast to remain strong at $12 million in FY2026 but are down from approximately $16 million in FY2024 and $17 million anticipated in FY2025. This decrease is attributable to less outstanding compliance work from multiple past tax years – the department is currently caught up to tax year 2023. The increase in base income tax revenue is forecast based upon analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests. This budget anticipates a 3.5% increase in income taxes in FY2026 and 3.0% in FY2027 through FY2030. The base income tax growth projections remain conservative, anticipating a spike in the current year due to inflation driven wage growth and corporate earnings before settling back down to a stable 3% in the out years. Compliance revenue is also forecast to realize an additional increase in the current before gradually tapering down and normalizing around $8 million in the last two years of the forecast. The tapering of compliance revenue is flatter in this year's forecast and the later years more elevated than previous assumptions. Base revenue growth is generally in alignment with conservative economic forecasts at the State level and a variety of more broad-based economic predictions, subject to the forecast risks and uncertainties discussed below. Local economic development groups support an optimistic forecast and believe that West Michigan will be largely immune from the worst impacts of any potential economic downturn, relative to the potential impacts felt at national and even State level. These groups point to a diverse local economy, various development projects, employment statistics, and other economic indicators.

Areas of ongoing concern include the continuing necessity to issue large refunds of tax withheld on wages earned by remote workers, large credit forwards for corporations and unemployment increases. Many large employers have not returned to offices in Grand Rapids and do not have a projected date of return at this time.

Macro-economic issues continue to include the heightened risk of another recession, especially one that is moderate to severe, driven by any number of potential factors including federal layoffs and reduced spending, tariffs and trade policy, elevated interest rates, continued inflationary pressures, geo-political events and supply chain issues. Especially concerning is the decline in consumer confidence potentially leading to a significant pullback in household spending as this is the main engine of the U.S. economy. 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 was fully obligated by December 31, 2024, and must be fully expended by December 31, 2026. It is important to note that most outside funding, including ARPA, is one-time funding, which cannot sustain services for a prolonged period of time. Staff monitor actual income tax receipts weekly and pay close attention to trends and key economic indicators while making income tax receipt projections for future year Fiscal Plans.

GROUP 3 - CITY PROPERTY TAXES



REAL PROPERTY TAX

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

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

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

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

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

Pursuant to Michigan Public Act 298 of 1917, as amended, the City is authorized to levy up to 3.0000 mills for refuse collection and disposal activities without seeking voter approval. In FY2024, an increase of 0.2000 mills was approved which increased the levy from 1.6000 mills to 1.8000 mills to cover the increased cost of recycling and other millage supported services.

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

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

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

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

REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2024 (FY2025)	2025 (FY2026)	Increase / (Decrease)
City Operating	6.4100	5.6252	5.5503	(0.0749)
Library	0.3741	0.3460	0.3413	(0.0047)
Refuse	3.0000	1.8000	1.8000	-
Promotional	4.0000	0.0068	0.0064	(0.0004)
Parks II	1.2500	1.1764	1.1607	(0.0157)
TOTAL	15.0341	8.9544	8.8587	(0.0957)

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, 2024	$681.84	$76,146	$250,577
As of July 1, 2025	$720.69	$81,354	$276,696
$ Inc/(Dec)	$38.85	$5,208	$26,119
% Inc/(Dec)	5.70%	6.84%	10.42%

PERSONAL PROPERTY TAX

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

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

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

Other features of the bills include a proportion of "Use Tax" revenues be redirected to local units of government to offset revenue losses caused by the exemptions; establishment of a "State Essential Services Assessment" which has been levied against exempt personal property with the revenue going to the State's general fund; and creation of the "Local Community Stabilization Authority" which will receive and disburse the local communities share of the State "Use Tax." Each municipality's percentage of general operating millage used to fund the cost of essential services (police, fire ambulance or jails) in the municipality's fiscal year ended in 2012 is being used in the calculation of each municipality's Local Community Stabilization Share Revenue Essential Services Distribution that started in 2016. The total amount projected to be received by the City's General Fund in FY2026 for Essential Services is $277,807 (almost $1 million citywide, including the Authorities).

CITY PROPERTY TAX CONCLUSION

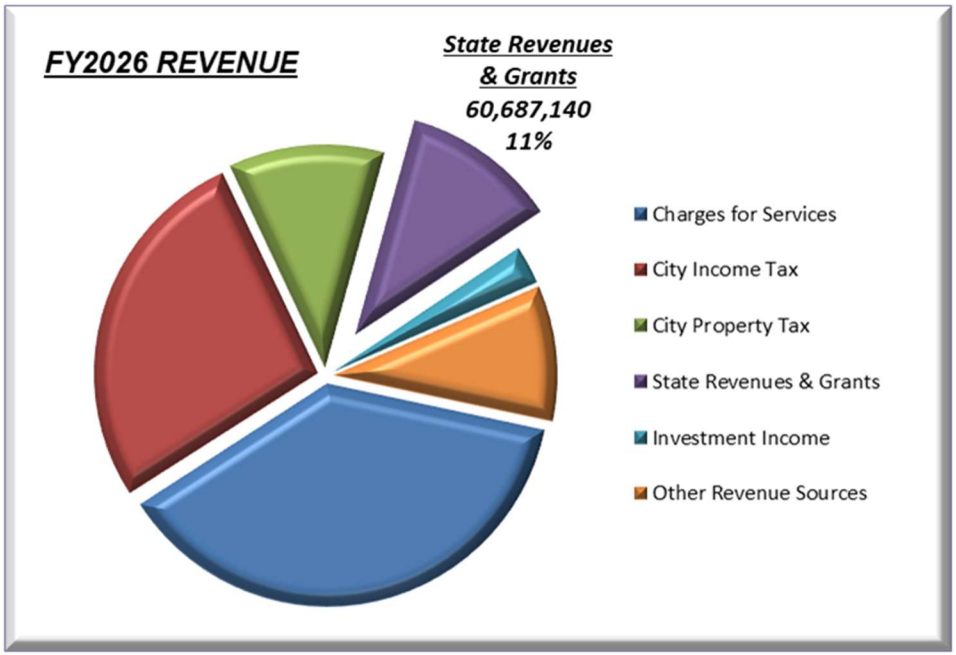
A strong real property market in West Michigan, combined with the expectation of 100% reimbursement for personal property exemption losses, are expected to result in steady property tax revenue increases. Overall taxable value increased significantly in 2024 (tax year 2025) but much of the new value is captured by Brownfields and tax capture districts. The residential class of property continued to see a large increase in value for the third year in a row. The assessed value of the residential class of ad valorem property increased 10.65% for 2025. The total assessed value on the ad valorem roll is over $11.8 billion for 2025. The inflation rate multiplier has come down to 3.1% in 2025 after being maxed out at 5% in both 2023 and 2024 and a Headlee Millage Reduction Fraction of .9867 is applied to the maximum millage rates for 2025. The overall increase of taxable value on the ad valorem roll for 2025 is 4.85%. FY2025 General Fund property tax revenue is estimated to increase approximately 8% over FY2024 actual results. FY2026 and beyond is forecast to grow more conservatively at approximately 2.5% to 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 third 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 FY2025 State Revenue Sharing distributions to increase 0.5% over FY2024 receipts. Staff have projected FY2026 State Revenue Sharing distributions to decrease by 1% from the FY2025 forecast. This is comprised of a 1.7% increase in constitutional revenue sharing and a 9.1% decrease in statutory (CVTRS) revenue sharing. The decrease in CVTRS is due to a "3 formulas" payment in FY2025 that is not assumed to recur in FY2026. Staff projections are based upon the most recent State of Michigan guidance available at the time of revenue forecast development (January Consensus released January 10, 2025). 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

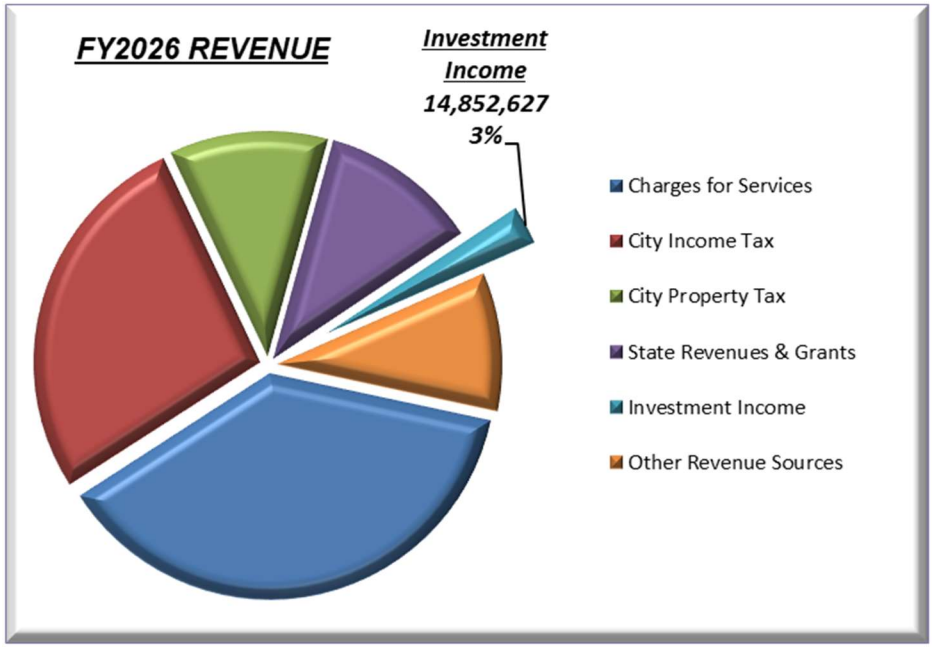
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes. State of Michigan FY2025-27 estimates include each city's respective share of $600 million in redirected state income tax transfers and the following marijuana tax transfer amounts – FY2025: $118 million; FY2026: $123.2 million; and FY2027: $127.1 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 remain flat (0.01% increase) in FY2025 compared to FY2024 receipts. Staff are forecasting an increase in FY2026 at 2% with FY2027 up by another 2.4%. FY2028 and beyond declines slightly to a conservative 2.0 % due to long-term uncertainties. The State of Michigan acted in 2016 (City's FY2017 and beyond) and passed legislation that increased gas and weight taxes, as well as registration and other fees which will provide increased revenues to municipalities across the state. The State has taken a phased-in approach since 2016 with the goal of increasing revenues by approximately $9 million annually to the City. The first $6 million of the increased revenue is allocated to Vital Streets as promised in the Investment Guidelines and any amounts exceeding $6 million is allocated between Vital Streets Capital and Operations proportionately. The $6 million threshold has been exceeded since FY2019 and this is projected to continue through the current forecast.

This increased revenue meets and exceeds the projections developed when the investment amounts were established as part of the Vital Streets Income Tax Extension and will allow the City to meet its goal of 70% of streets "good or fair" by the end of the 15-year tax increase.

GROUP 5 - INVESTMENT EARNINGS



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

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

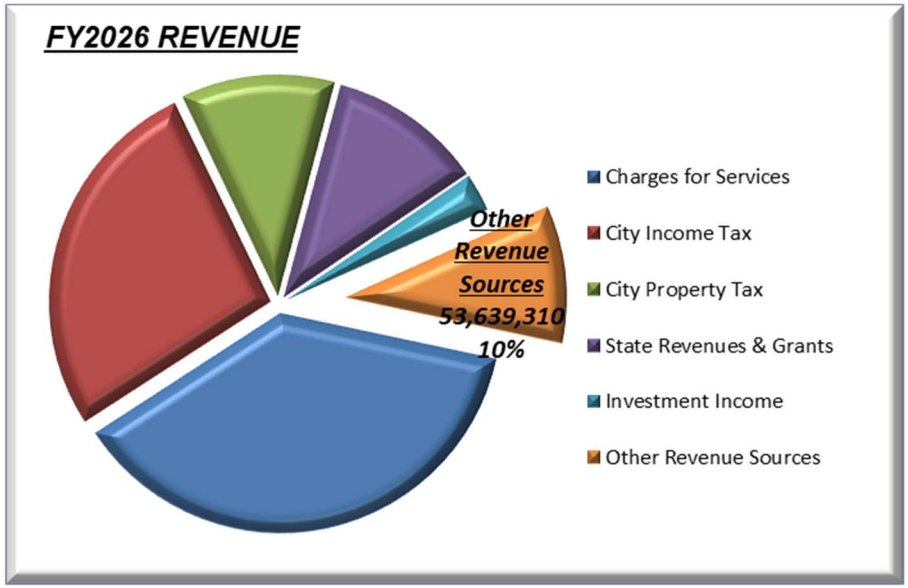
- Obligations of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- Mutual funds registered under the federal Investment Company Act of 1940 (title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3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

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

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

The City's investment program has evolved, and a decision was made to bring this work back in-house. Except for approximately $2.5 million in Cemetery Perpetual Care fund monies, all City investments have been managed by Treasurer's Office staff since November 2023. This resulted in sufficient cost savings to add an Accountant I position to handle journal entries, interest allocations, and account reconciliations, as well as other core Treasurer's Office functions such as accounts receivable. This also puts a potential succession plan in place. The City has procured a Bloomberg terminal, which is a software solution that provides real-time investment data, best execution for trades, and economic information. This enables City staff to implement more sophisticated investment strategies than previously utilized while maintaining strict compliance with applicable law and City Policy 400-01. Interest revenue is forecast based upon "Adjusted Average Daily Cash Balances" and prevailing interest rates.

GROUP 6 - OTHER REVENUE SOURCES



COST ALLOCATION

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

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

GRANTS

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

City policy states that when the City adds grant-funded positions, those positions will be phased out when the funding is no longer available. In general, grant funding allows the City to leverage new revenues for enhanced or pilot services. There should be no automatic expectation that any grant funded position will be subsidized by the General Fund or any other City operating fund after the expiration of the grant. However, the City Commissioners have the prerogative to consider new position funding or continuation of the grant program with City operating funds as part of the budget process.

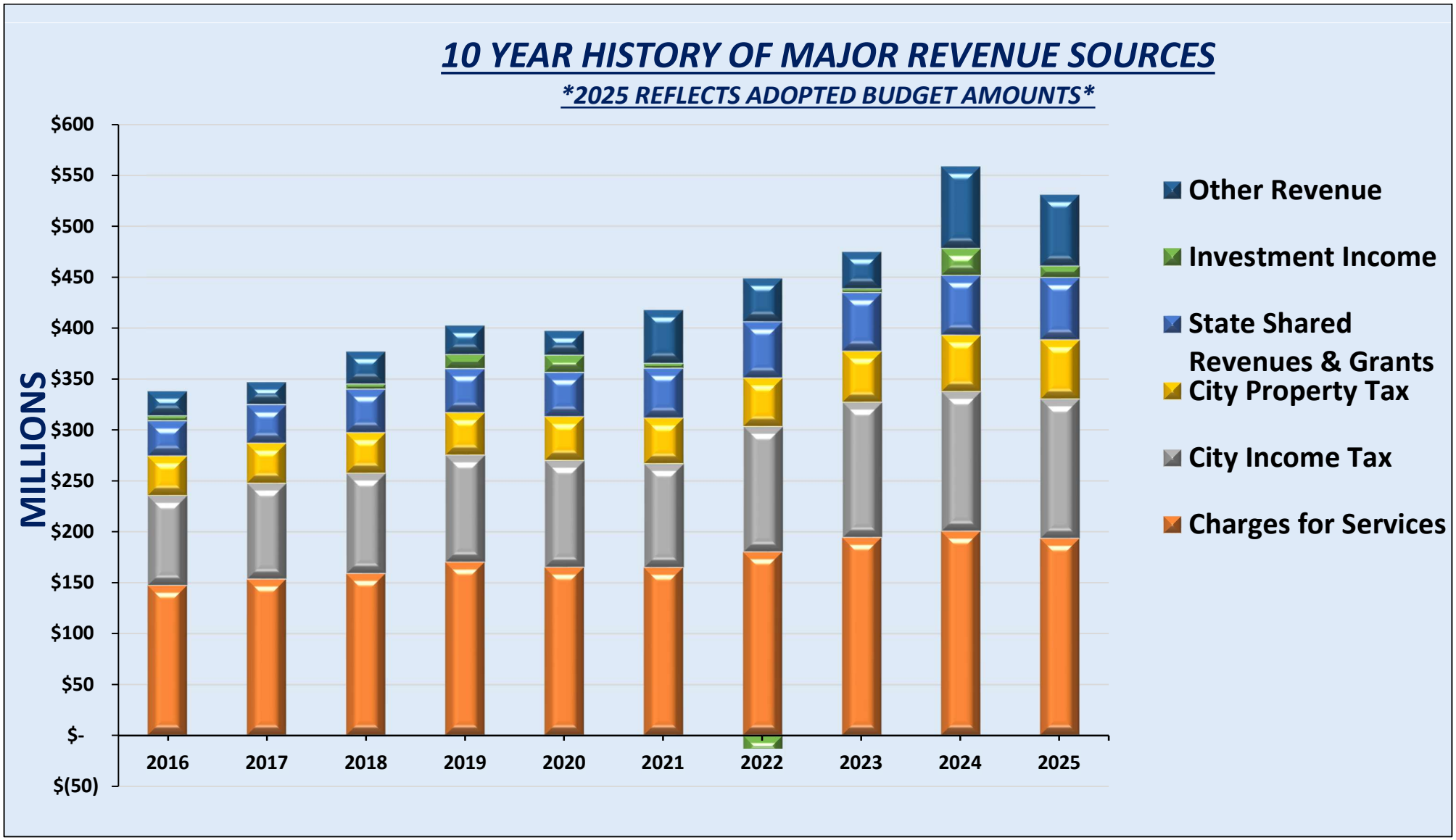
In FY2021, the City received one-half of a significant federal grant award in the amount of approximately $46.1 million resulting from the American Rescue Plan Act of 2021 (ARPA). The City received the second identical installment in FY2022 (June 9, 2022) for a total estimated award of $92.3 million. The ARPA specifies allowable uses and certain restrictions with a deadline of December 31, 2024 to utilize the funds (costs obligated by December 31, 2024 must be expended by December 31, 2026). Final detailed guidance from the U.S. Department of Treasury was issued in January 2022 (with periodic revisions since). ARPA funding has been appropriated via budget amendments in FY2022-25 with the potential for additional amendments in FY2026. A total of $6.7 million in estimated ARPA reimbursement revenue has been forecast in the General Fund for the following FY2025-27 proposed investments:

- $434,400 for Fire Department Refurbished Rosenbauer Fire Apparatus
- $382, 650 for Fairfax Software (Income Tax and Treasurer Departments)
- $125,000 for Stormwater Department Master Plan
- $5,573,941 for Enterprise Resource Planning (ERP) System Implementation
- $190,649 for ARPA Administration

FIDUCIARY FUNDS

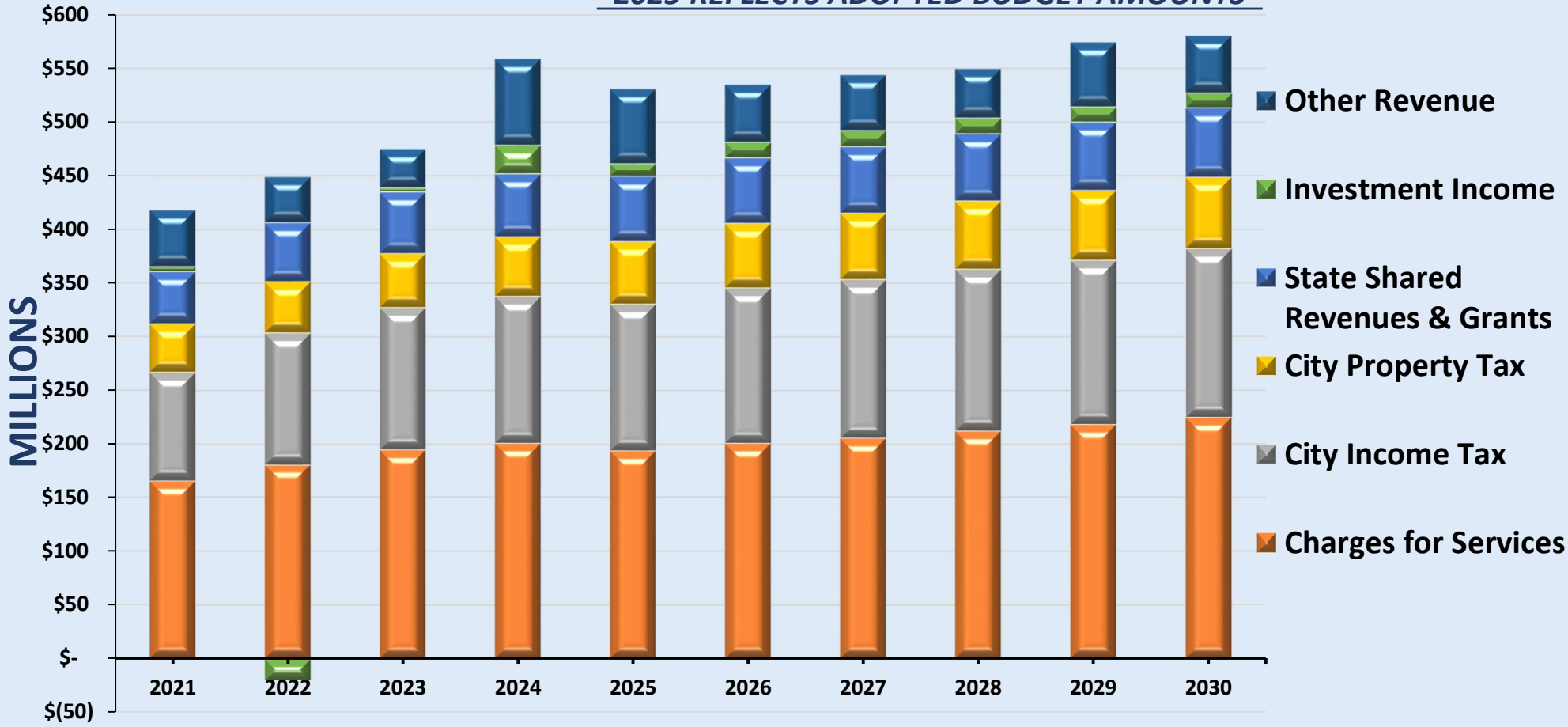
The total revenues of the City's budgeted funds include fiduciary funds. These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. An example being Other Post-Employment Benefits or "OPEB" trust funds, which were created to pay for employee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

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



5 YEAR HISTORY AND 5 YEAR PROJECTION OF MAJOR REVENUE SOURCES

2025 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 FY2026 FISCAL PLAN DOES NOT INCLUDE FUNDING FOR ANY NEW PROGRAMS OR PROJECTS THAT MEET THE CRITERIA AND DEFINITION OF POLICY NUMBER 15-03.

CITY OF GRAND RAPIDS

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INTRODUCTION TO FUND SUMMARIES

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

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

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

PROPRIETARY FUND TYPES

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

ENTERPRISE - Accounts for business type activities. Municipal utilities, convention centers, parking operations and other activities supported largely by user charges may be accounted for by this type 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-Cemeteries
- Capital Improvement Bonds Series 2021-ELC Capital Projects
- Capital Improvement Bonds Series 2023 -Lyon Square Capital Project
- Capital Improvement Bonds Series 2024 -Amphitheater Capital Project
- Capital Improvement Bonds Series 2024 - 1500 Scribner Facility Capital Project
- Capital Improvement Bonds Series 2025 - Street Lighting & Chiller
- Capital Improvement Bonds Series 2025 - Amphitheater Garage
- Streets Capital Fund
- Parks Capital Projects 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 Department of Justice 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
- 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
$735,484,629 - JULY 1, 2025

GENERAL OPERATING		
General Operating Fund	$ 196,331,489	1

SPECIAL REVENUE		
Building Inspection	$ 6,840,459	
61st District Court	13,831,004	
Drug Law Enforcement	251,750	
Economic Development Corporation (EDC)	139,009	
Federal Forfeitures - Department of Justice	70,000	
Historical Commission	8,400	
Local Streets	11,539,933	1
Major Streets	28,488,676	1
Metropolitan Enforcement Team-Dept of Justice	17,088	
Michigan Justice Training	55,000	
Opioid Settlement	810,000	
Parks and Recreation	17,250,967	
Property Management	278,884	
Public Library Operating	15,491,719	
Public Library Grants/Projects	313,100	
Refuse Collection	21,741,603	
Sidewalk Repair	3,378,604	
CRC-Rosa Activities	5,000	
Vehicle Storage Facility	1,192,569	
Vital Streets Operating	21,998,188	
	$ 143,701,953	

INTERNAL SERVICE		
Engineering Services	$ 8,199,533	
Facilities Operating	6,808,400	
Facilities Capital	2,028,052	
FMS Fund	995,000	
Information Technology Operating	7,776,441	
Information Technology Capital	640,000	
Customer Service	2,136,474	
Insurance Health Subfund	35,626,140	
Insurance Risk Management Subfund	6,499,247	
Motor Equipment Operating	10,924,388	
Motor Equipment Capital	10,493,133	
	$ 92,126,808	

ENTERPRISE		
Auto Parking Operating	$ 22,736,213	2
Auto Parking Capital	5,332,144	2
Belknap Ice Arena	238,500	
Cemetery Operating	3,169,641	
Golf Course	1,653,372	
Sewage Disposal Operations	71,083,286	2
Sewage Disposal Capital	17,532,500	2
Water Supply System Operations	61,816,162	2
Water Supply System Capital	38,405,000	2
	$ 221,966,818	

GRANTS		
Community Development Block Grant	$ 4,831,583	
Home Investment Partnership Program	1,249,097	
Other Grants	177,293	
	$ 6,257,973	

CAPITAL IMPROVEMENT		
Capital Reserve	$ 24,977,879	1
Capital Improvement	13,187,441	1
Streets-Capital Projects	-	1
Parks Capital Projects	3,734,247	
Vital Streets Capital	20,121,338	1
	$ 62,020,905	

PERMANENT	
Cemetery Perpetual Care	$ 191,500

FIDUCIARY	
General Retiree Health Care	$ 4,790,985
Police Officer Retiree Health Care	4,850,213
Firefighter Retiree Health Care	3,127,985
Library Retiree Health Care	118,000
	$ 12,887,183

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

DEPARTMENT LISTING BY CABINET

Cabinet No	Cabinet Name	Department No	Department Name
A110	Public Library	790	Library
A120	Clerk's Office	215	Clerk
A130	Executive Office	101	City Commission
A130	Executive Office	267	Communications
A130	Executive Office	172	Executive Office
B210	Community Services	733	Code Compliance
B210	Community Services	694	Community Development Services
B210	Community Services	698	Our Community's Children
B220	Public Services	567	Cemetery
B220	Public Services	447	Engineering Services
B220	Public Services	527	Environmental Services
B220	Public Services	784	Golf Course
B220	Public Services	751	Parks and Recreation
B220	Public Services	528	Refuse
B220	Public Services	533	Stormwater
B220	Public Services	448	Street Lighting
B220	Public Services	449	Streets
B220	Public Services	536	Water
C310	Design & Development	703	Building Inspections
C310	Design & Development	701	Planning
C335	Parking and Mobility	523	Parking
C335	Parking and Mobility	519	Traffic Safety
C340	Economic Development	746	Business Improvement District
C340	Economic Development	728	Economic Development
D420	Administrative Services	268	311 Customer Service
D420	Administrative Services	271	Admin Services Support
D420	Administrative Services	270	Human Resources

Cabinet No	Cabinet Name	Department No	Department Name
E510	Police	325	Dispatch
E510	Police	308	Oversight & Public Accountability
E510	Police	301	Police
E520	Fire	336	Fire
E530	District Court	286	61st District Court
E540	Attorney's Office	266	Attorney
F610	Facilities & Fleet Management	265	Facilities Management
F610	Facilities & Fleet Management	524	Fleet Management
F620	Fiscal Services	257	Assessor
F620	Fiscal Services	212	Fiscal Services
F620	Fiscal Services	261	General Administration
F620	Fiscal Services	255	Income Tax
F620	Fiscal Services	233	Purchasing
F630	Technology & Change Management	228	Information Technology
F640	Treasury	253	Treasurer
F650	Comptroller	191	Comptroller
G110	Retirement Activities	275	Retiree Health Care
G210	Authorities	585	GV Regional BioSolid Authority
G210	Authorities	742	Brownfield Redevelopment Authority
G210	Authorities	744	Corridor Improvement Districts
G210	Authorities	740	Downtown Development Authority
G210	Authorities	743	SmartZone LDFA
G210	Authorities	741	Tax Increment Financing Authority
G310	Other Activities	745	Downtown Improvement District
G310	Other Activities	803	Historical Commission
G310	Other Activities	907	Long Term Debt (Appropriation Lapse)

DEPARTMENT & FUND RELATIONSHIP BY FUND TYPE

BASED ON FY2026-30 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									
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 2026

STATEMENT OF REVENUES AND APPROPRIATIONS
July 1, 2025

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	MEMORANDUM ONLY INTERNAL SERVICE FUNDS
REVENUES:									
401 Taxes	$138,047,241	$52,598,653	$14,181,197	$ -	$ -	$ -	$ -	$204,827,091	$ -
450 Licenses and Permits	2,152,435	5,886,130	-	-	-	157,500	-	8,196,065	160,500
500 Intergovernmental Revenues	30,366,188	36,506,228	3,796,515	-	-	-	-	70,668,931	247,676
600 Charges for Services	17,747,073	19,000,962	-	25,950	6,385,856	157,229,836	-	200,389,677	58,538,613
655 Fines and Forfeitures	2,150,000	245,000	-	-	-	1,565,000	-	3,960,000	-
664 Interest and Rents	4,886,699	3,380,741	1,507,975	182,500	3,622,786	5,954,921	-	19,535,622	22,387,718
671 Other Revenue	330,069	1,148,569	5,779,009	-	-	1,212,796	-	8,470,443	9,017,254
695 Other Financing Sources	1,713,850	27,045,187	37,715,944	119,325	-	62,310,214	($110,556,504)	18,348,016	
From (To) Fund Balance	(1,062,066)	4,148,456	(959,735)	(136,275)	2,878,541	(6,463,449)	-	(1,594,528)	1,775,047
TOTAL REVENUES	$196,331,489	$149,959,926	62,020,905	$191,500	$12,887,183	$221,966,818	($110,556,504)	$532,801,317	$92,126,808
APPROPRIATIONS:									
A110 Public Library	$ -	$15,804,819	$ -	$ -	$ -	$ -	($1,196,708)	$14,608,111	$0
A120 Clerk's Office	2,614,704	-	-	-	-	-	-	2,614,704	-
A130 Executive Office	5,534,692	-	24,977,879	-	-	-	(13,619,665)	16,892,906	-
B210 Community Services	5,451,249	7,697,448	-	-	-	-	(1,322,014)	11,826,683	-
B220 Public Services	8,199,003	95,637,441	30,941,111	191,500	-	192,431,634	(66,199,468)	261,201,221	8,199,533
B230 Parks Operations		-	-	-	-	-	-	-	-
C310 Design Devt & Community Enga	2,626,024	6,840,459	-	-	-	-	(626,380)	8,840,103	-
C315 Economic Development		-	-	-	-	-	-	-	-
C320 Engineering		-	-	-	-	-	-	-	-
C330 Enterprise Services		-	-	-	-	-	-	-	-
C335 Parking and Mobility		7,813,375	1,124,900	-	-	28,068,357	(6,359,065)	30,647,567	-
C340 Economic Development	536,266	417,893	-	-	-	-	-	954,159	-
D410 Human Resources		-	-	-	-	-	-	-	-
D420 Administrative Services	5,195,864	5,000	-	-	-	-	-	5,200,864	44,261,861
E510 Police/Dispatch/OPA	78,966,650	393,838	49,000	-	-	-	-	79,409,488	-
E520 Fire	45,353,127	-	800,000	-	-	-	(121,600)	46,031,527	-
E530 District Court		13,831,004	-	-	-	-	(333,725)	13,497,279	-
E540 Attorney's Office	3,756,121	-	-	-	-	-	-	3,756,121	-
F610 Facilities & Fleet Management		-	4,128,015	-	-	-	(1,007,187)	3,120,828	30,253,973
F620 Fiscal Services	34,642,574	1,192,569	-	-	-	-	(19,770,692)	16,064,451	995,000
F630 Technology & Change Mgmt		-	-	-	-	-	-	-	8,416,441
F640 Treasury	2,787,481	317,680	-	-	-	1,466,827	-	4,571,988	-
F650 Comptroller's Office	667,734	-	-	-	-	-	-	667,734	-
G110 Retirement Activities		-	-	-	12,887,183	-	-	12,887,183	-
G310 Other Activities		$8,400	-	-	-	-	-	8,400	-
TOTAL APPROPRIATIONS	$196,331,489	$149,959,926	$62,020,905	$191,500	$12,887,183	$221,966,818	($110,556,504)	$532,801,317	$92,126,808

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget
401 Taxes	$ 130,914,183	$ 138,266,628	$ 138,047,242	$ 48,723,100	$ 51,742,847	$ 52,598,653
450 Licenses and Permits	3,653,677	2,273,748	2,152,435	4,633,352	5,768,652	5,886,130
500 Intergovernmental Revenues	32,486,220	34,493,244	30,366,188	51,605,710	51,415,530	36,506,228
600 Charges for Services	14,200,376	16,068,620	17,747,073	18,082,771	18,438,492	19,000,962
655 Fines and Forfeitures	2,011,530	2,099,316	2,150,000	273,524	1,401,860	245,000
664 Interest and Rents	8,327,968	4,747,994	4,886,699	3,261,945	3,376,659	3,380,741
671 Other Revenue	1,783,089	644,408	330,069	4,124,990	4,344,748	1,148,569
695 Other Financing Sources	1,693,978	1,688,345	1,713,850	23,346,081	27,737,857	27,045,187
TOTAL SOURCES	$ 195,071,021	$ 200,282,303	$ 197,393,556	$ 154,051,472	$ 164,226,645	$ 145,811,470
A110 Public Library	$ -	$ -	$ -	$ 14,363,490	$ 14,450,364	$ 15,804,819
A120 Clerk's Office	2,786,892	2,926,328	2,614,704	-	178,972	-
A130 Executive Office	5,197,980	7,339,462	5,534,692	207,371	-	-
B210 Community Services	4,729,901	5,056,328	5,451,249	18,083,500	22,560,125	7,697,448
B220 Public Services	6,161,521	7,488,484	8,199,003	82,372,306	94,624,913	95,637,441
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	2,114,982	2,310,468	2,626,024	5,228,384	5,346,832	6,840,459
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	6,354,100	7,188,639	7,813,375
C340 Economic Development	360,026	489,292	536,266	222,850	371,509	417,893
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	5,255,965	5,391,803	5,195,864	187,696	74,000	5,000
E510 Police/Dispatch/OPA	69,952,708	76,847,952	78,966,650	3,021,992	2,579,651	393,838
E520 Fire	43,591,881	44,986,469	45,353,127	1,289,965	1,719,368	-
E530 District Court	-	-	-	14,340,514	14,221,594	13,831,004
E540 Attorney's Office						
F610 Facilities & Fleet Management						
F620 Fiscal Services						
F630 Technology & Change Management						
F640 Treasury						
F650 Comptroller's Office						
G310 Other Activities	-	-	-	7,390	5,500	8,400
TOTAL USES	$ 186,077,717	$ 197,878,279	$ 196,331,489	$ 148,905,079	$ 164,607,030	$ 149,959,926
Net Increase (Decrease) in Fund Balance	$ 8,993,304	$ 2,404,024	$ 1,062,067	$ 5,146,393	$ (380,385)	$ (4,148,456)
General Contingencies and Reserves	(7,119,076)	-	-	-	-	-
Fund Balance - July 1	76,487,214	78,361,442	80,765,466	76,886,237	82,032,631	81,652,246
Fund Balance - June 30	$ 78,361,442	$ 80,765,466	$ 81,827,533	$ 82,032,631	$ 81,652,246	$ 77,503,790

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

	DEBT SERVICE			CAPITAL IMPROVEMENT		
	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget
401 Taxes	$ -	$ -	$ -	$ 12,559,744	$ 13,694,024	$ 14,181,197
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	-	15,489,018	18,094,452	3,796,515
600 Charges for Services	-	-	-	362,218	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	2,143,201	5,133,531	1,507,975
671 Other Revenue	-	-	-	6,270,370	5,986,017	5,779,009
695 Other Financing Sources	-	-	-	70,586,916	133,476,840	37,715,944
TOTAL SOURCES	$ -	$ -	$ -	$ 107,411,467	$ 176,384,864	$ 62,980,640
A110 Public Library	$ -	$ -	$ -	$ -	$ -	$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	17,842,192	22,097,614	24,977,879
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	41,849,168	92,940,536	30,941,111
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	811,095	2,038,266	1,124,900
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police/Dispatch/OPA	-	-	-	597,013	510,583	49,000
E520 Fire	-	-	-	4,281,648	3,891,872	800,000
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	2,379,958	6,515,694	4,128,015
F620 Fiscal Services	-	-	-	-	-	-
F630 Technology & Change Management	-	-	-	661,718	-	-
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G310 Other Activities	-	-	-	-	-	-
TOTAL USES	$ -	$ -	$ -	$ 68,422,793	$ 127,994,565	$ 62,020,905
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ 38,988,674	$ 48,390,299	$ 959,735
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	-	-	-	48,185,623	87,174,297	135,564,596
Fund Balance - June 30	$ -	$ -	$ -	$ 87,174,297	$ 135,564,596	$ 136,524,331

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

	PERMANENT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget
401 Taxes	$ -	$ -	$ -	$ 192,197,027	$ 203,703,499	$ 204,827,092
450 Licenses and Permits	-	-	-	8,287,029	8,042,400	8,038,565
500 Intergovernmental Revenues	-	-	-	99,580,948	104,003,226	70,668,931
600 Charges for Services	28,156	26,550	25,950	32,673,521	34,533,662	36,773,985
655 Fines and Forfeitures	-	-	-	2,285,054	3,501,176	2,395,000
664 Interest and Rents	257,372	207,540	182,500	13,990,486	13,465,724	9,957,915
671 Other Revenue	-	-	-	12,178,449	10,975,173	7,257,647
695 Other Financing Sources	121,737	121,365	119,325	95,748,712	163,024,407	66,594,306
TOTAL SOURCES	$ 407,265	$ 355,455	$ 327,775	$ 456,941,225	$ 541,249,267	$ 406,513,441
A110 Public Library	$ -	$ -	$ -	$14,363,490	$14,450,364	$15,804,819
A120 Clerk's Office	-	-	-	2,786,892	3,105,300	2,614,704
A130 Executive Office	-	-	-	23,247,543	29,437,076	30,512,571
B210 Community Services	-	-	-	22,813,401	27,616,453	13,148,697
B220 Public Services	144,000	216,540	191,500	130,526,995	195,270,473	134,969,055
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	7,343,366	7,657,300	9,466,483
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	7,165,195	9,226,905	8,938,275
C340 Economic Development	-	-	-	582,876	860,801	954,159
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	5,443,660	5,465,803	5,200,864
E510 Police/Dispatch/OPA	-	-	-	73,571,713	79,938,186	79,409,488
E520 Fire	-	-	-	49,163,494	50,597,709	46,153,127
E530 District Court	-	-	-	14,340,514	14,221,594	13,831,004
E540 Attorney's Office	-	-	-	3,221,172	3,593,911	3,756,121
F610 Facilities & Fleet Management	-	-	-	4,168,980	6,515,694	4,128,015
F620 Fiscal Services	-	-	-	38,478,059	38,009,456	35,835,143
F630 Technology & Change Management	-	-	-	661,718	-	-
F640 Treasury	-	-	-	2,876,972	2,974,559	3,105,161
F650 Comptroller's Office	-	-	-	2,786,159	1,749,330	667,734
G310 Other Activities	-	-	-	7,390	5,500	8,400
TOTAL USES	$ 144,000	$ 216,540	$ 191,500	$ 403,549,589	$ 490,696,414	$ 408,503,820
Net Increase (Decrease) in Fund Balance	$ 263,265	$ 138,915	$ 136,275	$ 53,391,636	$ 50,552,853	$ (1,990,379)
General Contingencies and Reserves	(41,714)	-	-	(7,160,790)	-	-
Fund Balance - July 1	1,644,388	1,865,939	2,004,854	203,203,463	249,434,308	299,987,161
Fund Balance - June 30	$ 1,865,939	$ 2,004,854	$ 2,141,129	$ 249,434,308	$ 299,987,161	$ 297,996,782

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

ENTERPRISE FUNDS

	2024 Actual	2025 Estimated	2026 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	111,767	154,500	157,500
500 Intergovernmental Revenues	10,204,192	500,000	-
600 Charges for Services	150,807,818	152,970,916	157,229,836
655 Fines and Forfeitures	1,665,411	1,443,227	1,565,000
664 Interest and Rents	8,897,480	5,892,640	5,954,921
671 Other Revenue	1,150,469	1,352,954	1,212,796
695 Other Financing Sources	54,559,136	75,316,345	62,310,214
TOTAL SOURCES	$ 227,396,273	$ 237,630,582	$ 228,430,267
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	142,659,977	188,962,684	192,431,634
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	27,641,076	34,570,412	28,068,357
C340 Economic Development	-	-	-
D410 Human Resources	-	-	-
D420 Administrative Services	-	-	-
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	-	-	-
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	-	-	-
F640 Treasury	1,250,203	1,361,691	1,466,827
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 171,551,256	$ 224,894,787	$ 221,966,818
Net Increase (Decrease) in Fund Balance	$ 55,845,017	$ 12,735,795	$ 6,463,449
General Contingencies and Reserves	(23,617,530)	(21,904,602)	(23,717,354)
Fund Balance - July 1	129,660,821	161,888,308	152,719,500
Fund Balance - June 30	$ 161,888,308	$ 152,719,500	$ 135,465,595

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

	INTERNAL SERVICE FUNDS		
	2024 Actual	2025 Estimated	2026 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	195,915	130,000	160,500
500 Intergovernmental Revenues	46,059	-	247,676
600 Charges for Services	52,231,230	53,345,705	58,538,613
655 Fines and Forfeitures	17,598,121	-	-
664 Interest and Rents	3,682,601	20,904,399	22,387,718
671 Other Revenue	8,151,081	9,985,085	9,017,254
695 Other Financing Sources	7,338,695	4,030,000	-
TOTAL SOURCES	$ 89,243,702	$ 88,395,189	$ 90,351,761
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	6,360,563	7,095,868	8,199,533
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	38,178,165	39,297,911	44,261,861
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	25,386,407	36,467,275	30,253,973
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	6,500,255	13,816,326	9,411,441
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 76,425,390	$ 96,677,380	$ 92,126,808
Net Increase (Decrease) in Fund Balance	$ 12,818,312	$ (8,282,191)	$ (1,775,047)
General Contingencies and Reserves	(5,227)	-	-
Fund Balance - July 1	72,084,888	84,897,973	76,615,782
Fund Balance - June 30	$ 84,897,973	$ 76,615,782	$ 74,840,735

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2024 - 2026
JULY 1, 2025

	FIDUCIARY FUNDS		
	2024 Actual	2025 Estimated	2026 Budget
REVENUES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	-	-	-
600 Charges for Services	5,517,614	5,620,589	6,385,856
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	7,137,941	3,800,433	3,622,786
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
TOTAL SOURCES	$ 12,655,555	$ 9,421,022	$ 10,008,642
EXPENSES:			
A110 Public Library	$ -	$ -	$ -
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	12,558,718	12,348,101	12,887,183
TOTAL USES	$ 12,558,718	$ 12,348,101	$ 12,887,183
Net Increase (Decrease) in Fund Balance	$96,837	($2,927,079)	($2,878,541)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	78,340,883	78,437,720	75,510,641
Retained Earnings - June 30	$ 78,437,720	$ 75,510,641	$ 72,632,100

TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2026 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	$ 80,765,466	$ 81,827,533	$ 1,062,067	1.32%
Special Revenue Funds	$ 81,652,246	$ 77,503,790	$ (4,148,456)	-5.08%
Capital Improvement Funds	$ 135,564,596	$ 136,524,331	$ 959,735	0.71%
Permanent Funds	$ 2,004,854	$ 2,141,129	$ 136,275	6.80%
*Enterprise Funds	$ 152,719,500	$ 135,465,595	$ (17,253,905)	-11.30%
Internal Service Funds	$ 76,615,782	$ 74,840,735	$ (1,775,047)	-2.32%
Fiduciary Funds	$ 75,510,641	$ 72,632,100	$ (2,878,541)	-3.81%
Total:	**$ 604,833,085**	**$ 580,935,213**	**$ (23,897,872)**	**-3.95%**

Discussion of Fund Balance Changes Greater than 10% Below:

*Decrease of 11.3% in Enterprise Fund category due to: (1) decrease in projected revenue in several funds compared to FY2025; (2) increase in debt service payments from FY2024 by approximately $1.8 million; (3) decrease in planned capital project expenditures in Water Capital fund and changes in State of Michigan Drinking Water Revolving Fund award methodology resulting in reduced awards; (4)utilization of fund balance for capital investments in Sewer Capital Fund in lieu of new bond issuance.

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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	1,000,000	0	0	0	0	0
Budget Stabilization Total Revenues	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**
Budget Stabilization NET INCOME (LOSS)	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**17,798,835**	**17,798,835**	**17,798,835**	**17,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**18,798,835**
Ending Fund Balance	**17,798,835**	**17,798,835**	**17,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**18,798,835**

General Operating Fund Total Expenditures	186,077,717	Total GOF Expenditures	197,878,279	196,331,489	204,120,609	211,247,995	221,056,651	226,469,278
Transfer to BSF	0		(1,000,000)	0	0	0	0	0
	186,077,717		196,878,279	196,331,489	204,120,609	211,247,995	221,056,651	226,469,278
10% of GOF Expenditures	18,607,772		19,687,828	19,633,149	20,412,061	21,124,800	22,105,665	22,646,928
Reserve Targets:								
Operating Transfer from General Operating Fund	0		1,000,000	0	0	0	0	0
Interest Revenue (Treasurer)	0		0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	17,798,835		18,798,835	18,798,835	18,798,835	18,798,835	18,798,835	18,798,835
Percent of Total General Operating Fund Expenditures	9.6%		9.5%	**9.6%**	9.2%	8.9%	8.5%	8.3%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
REVENUE									
401-Taxes									
Income	113,220,334	112,730,068	112,730,068	119,680,805	118,939,112	121,494,601	123,934,154	125,758,497	129,333,650
Property	17,693,849	18,521,977	18,521,977	18,585,823	19,108,130	19,638,282	20,214,732	20,779,588	21,315,487
	3,653,677	2,331,100	2,331,100	2,273,748	2,152,435	2,057,366	1,999,599	1,998,367	1,944,540
501-Federal Grants	0	0	0	0	0	0	0	0	0
501 American Rescue Plan Act (ARPA) Grant	3,645,227	2,133,439	3,075,489	5,054,160	988,600	663,880	0	0	0
539-State Grants	26,669,922	27,968,717	27,968,717	27,178,170	27,252,184	27,560,502	27,878,786	28,206,647	28,544,697
580-Contribution from Local Units	2,171,071	2,218,605	2,218,605	2,260,914	2,125,404	2,005,480	1,990,038	1,974,723	1,959,533
600-Charges for Services	14,200,376	16,317,554	16,317,554	16,068,620	17,747,073	16,593,006	16,944,972	17,247,670	17,657,839
655-Fines & Forfeitures	2,011,530	2,095,000	2,095,000	2,099,316	2,150,000	2,201,000	2,252,020	2,253,060	2,254,122
664-Investment Income & Rentals	8,327,968	4,050,250	4,050,250	4,747,994	4,886,699	4,985,714	4,810,445	4,698,456	4,551,124
671-Other Revenues	1,783,089	507,900	597,170	644,408	330,069	305,892	334,842	639,422	344,634
695-Other Financing Sources	1,693,978	1,711,470	1,711,470	1,688,345	1,713,850	1,719,818	1,726,542	1,733,507	1,739,376
GENERAL FUND OPERATING Total Revenue	***195,071,021***	***190,586,080***	***191,617,400***	***200,282,303***	***197,393,556***	***199,225,541***	***202,086,130***	***205,289,937***	***209,645,002***
EXPENDITURES									
GENERAL FUND OPERATING (GFGEN)									
701-Personal Services	120,824,872	129,337,258	129,571,614	127,775,362	135,746,715	143,337,758	149,557,370	156,779,909	160,655,111
751-Supplies	2,576,303	2,637,592	2,646,218	2,868,258	2,863,390	2,630,762	2,861,310	2,853,700	2,994,718
800-Other Services and Charges	33,657,805	37,000,299	40,034,062	41,287,260	39,735,344	39,055,626	39,730,960	41,216,515	41,989,355
970-Capital Outlays	1,366,773	1,308,249	1,742,649	1,943,425	1,563,012	1,451,086	1,376,849	1,429,671	1,474,787
990-Debt Service	910,716	0	0	0	0	0	0	0	0
995-Other Financing	12,885,594	2,531,854	9,236,554	6,485,800	2,125,037	2,933,216	2,151,486	2,233,163	2,127,822
995 Appropriation Lapse	0	-6,100,000	-6,100,000	-3,000,000	-6,450,000	-6,550,000	-6,650,000	-6,750,000	-6,850,000
995 Contingent Appropriation	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
995 Parks Subsidy (Maintenance of Effort)	7,655,149	7,951,981	7,951,981	7,951,981	8,423,316	8,816,748	9,124,607	9,548,280	9,782,072
995 Vital Streets	0	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
995 61st District Court Fund Subsidy	6,200,506	9,216,193	9,216,193	9,216,193	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413
995 Budget Stabilization Fund	0	0	0	1,000,000	0	0	0	0	0
xxx Carryforwards and Reappropriations	0	0	0	0	0	0	0	0	0
GENERAL FUND OPERATING Total Expenditures	***186,077,717***	***186,233,426***	***196,649,271***	***197,878,279***	***196,331,489***	***204,120,609***	***211,247,995***	***221,056,651***	***226,469,278***
GF OPERATING REV OVER/(UNDER) EXPENDITURES	8,993,304	4,352,654	(5,031,871)	2,404,024	1,062,067	(4,895,068)	(9,161,865)	(15,766,714)	(16,824,276)
Beginning Fund Balance	76,487,214	78,361,442	78,361,442	78,361,442	80,765,466	81,827,532	76,932,464	67,770,599	52,003,884
Assigned/Committed Funds	(7,119,076)	0	0	0	0	0	0	0	0
Ending Fund Balance	**78,361,442**	**82,714,096**	**73,329,571**	**80,765,466**	**81,827,532**	**76,932,464**	**67,770,599**	**52,003,884**	**35,179,608**
	42.1%	44.4%	37.3%	40.8%	41.7%	37.7%	32.1%	23.5%	15.5%
Assigned to Operations - 15% of Total Spending	27,911,658	27,935,014	29,497,391	29,681,742	29,449,723	30,618,091	31,687,199	33,158,498	33,970,392
Unassigned Fund Balance	50,449,784	54,779,082	43,832,180	51,083,724	52,377,809	46,314,373	36,083,400	18,845,387	1,209,216
Total	78,361,442	82,714,096	73,329,571	80,765,466	81,827,532	76,932,464	67,770,599	52,003,884	35,179,608
Unassigned Fund Balance as a % of Total Expenditures	27.1%	29.4%	22.3%	25.8%	26.7%	22.7%	17.1%	8.5%	0.5%

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY BUDGET OBJECT - REVENUE
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
401	Taxes	$ 138,047,241	$ 141,132,882	$ 144,148,886	$ 146,538,085	$ 150,649,138
450	Licenses & Permits	$ 2,152,435	$ 2,057,366	$ 1,999,599	$ 1,998,367	$ 1,944,540
501	Federal Grants	$ 988,600	$ 663,880	$	$	$
539	State Grants	$ 27,252,184	$ 27,560,502	$ 27,878,786	$ 28,206,647	$ 28,544,697
580	Contribution from Local Units	$ 2,125,404	$ 2,005,480	$ 1,990,038	$ 1,974,723	$ 1,959,533
600	Charges for Services	$ 17,747,073	$ 16,593,006	$ 16,944,972	$ 17,247,670	$ 17,657,839
655	Fines & Forfeitures	$ 2,150,000	$ 2,201,000	$ 2,252,020	$ 2,253,060	$ 2,254,122
664	Investment Income & Rentals	$ 4,886,699	$ 4,985,714	$ 4,810,445	$ 4,698,456	$ 4,551,124
671	Other Revenues	$ 330,069	$ 305,892	$ 334,842	$ 639,422	$ 344,634
695	Other Financing Sources	$ 1,713,850	$ 1,719,818	$ 1,726,542	$ 1,733,507	$ 1,739,376
Grand Total		**$ 197,393,555**	**$ 199,225,540**	**$ 202,086,130**	**$ 205,289,937**	**$ 209,645,003**

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY DEPARTMENT AND OBJECT - REVENUE
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
101	City Commission	600	Charges for Services	$ 75	$ 75	$ 75	$ 75	$ 75
	City Commission Total			**$ 75**	**$ 75**	**$ 75**	**$ 75**	**$ 75**
172	Executive Office	450	Licenses & Permits	$ 75,724	$ 77,996	$ 79,556	$ 80,351	$ 81,155
		501	Federal Grants	$	$	$	$	$
		600	Charges for Services	$ 162,981	$ 165,509	$ 167,244	$ 168,130	$ 169,024
		664	Investment Income & Rentals	$ 151,934	$ 156,492	$ 159,622	$ 161,218	$ 162,830
		671	Other Revenues	$	$	$	$	$
		695	Other Financing Sources	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
	Executive Office Total			**$ 530,639**	**$ 539,997**	**$ 546,422**	**$ 549,699**	**$ 553,009**
191	Comptroller	600	Charges for Services	$ 350	$ 350	$ 350	$ 350	$ 350
		671	Other Revenues	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Comptroller Total			**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**
212	Fiscal Services	501	Federal Grants	$ 988,600	$ 663,880	$	$	$
	Fiscal Services Total			**$ 988,600**	**$ 663,880**	**$**	**$**	**$**
215	Clerk	450	Licenses & Permits	$ 204,000	$ 198,000	$ 200,000	$ 200,000	$ 200,000
		600	Charges for Services	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		664	Investment Income & Rentals	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		671	Other Revenues	$	$	$	$ 323,500	$
	Clerk Total			**$ 289,000**	**$ 283,000**	**$ 285,000**	**$ 608,500**	**$ 285,000**
253	Treasurer	401	Taxes	$ 19,093,130	$ 19,623,282	$ 20,199,732	$ 20,764,588	$ 21,300,487
		539	State Grants	$ 277,807	$ 277,807	$ 277,807	$ 277,807	$ 277,807
		600	Charges for Services	$ 18,000	$ 17,000	$ 16,000	$ 16,000	$ 16,000
		655	Fines & Forfeitures	$ 2,100,000	$ 2,150,000	$ 2,200,000	$ 2,200,000	$ 2,200,000
		664	Investment Income & Rentals	$ 4,699,765	$ 4,794,222	$ 4,615,823	$ 4,502,238	$ 4,353,294
		671	Other Revenues	$ 78,500	$ 74,000	$ 74,500	$ 75,000	$ 75,000
	Treasurer Total			**$ 26,267,202**	**$ 26,936,311**	**$ 27,383,862**	**$ 27,835,633**	**$ 28,222,588**
255	Income Tax	401	Taxes	$ 118,939,111	$ 121,494,600	$ 123,934,154	$ 125,758,497	$ 129,333,651
	Income Tax Total			**$ 118,939,111**	**$ 121,494,600**	**$ 123,934,154**	**$ 125,758,497**	**$ 129,333,651**
257	Assessor	600	Charges for Services	$ 65,750	$ 65,750	$ 65,750	$ 65,750	$ 65,750
		671	Other Revenues	$ 600	$ 600	$ 600	$ 600	$ 600
	Assessor Total			**$ 66,350**	**$ 66,350**	**$ 66,350**	**$ 66,350**	**$ 66,350**
261	General Administration	401	Taxes	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		450	Licenses & Permits	$ 1,160,727	$ 1,067,869	$ 982,440	$ 903,844	$ 831,537
		501	Federal Grants	$	$	$	$	$
		539	State Grants	$ 26,170,155	$ 26,467,033	$ 26,773,648	$ 27,089,606	$ 27,415,515
		600	Charges for Services	$ 9,832,427	$ 8,478,762	$ 8,648,856	$ 8,776,805	$ 8,937,815
		671	Other Revenues	$ 9,350	$ 9,350	$ 9,350	$ 9,350	$ 9,350
	General Administration Total			**$ 37,187,659**	**$ 36,038,014**	**$ 36,429,294**	**$ 36,794,605**	**$ 37,209,217**
266	Attorney	600	Charges for Services	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Attorney Total			**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**
270	Human Resources	695	Other Financing Sources	$	$	$	$	$
	Human Resources Total			**$**	**$**	**$**	**$**	**$**
271	Admin Services Support	450	Licenses & Permits	$	$	$	$	$
		600	Charges for Services	$	$	$	$	$
		664	Investment Income & Rentals	$	$	$	$	$
		671	Other Revenues	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
		695	Other Financing Sources	$	$	$	$	$
	Admin Services Support Total			**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
301	Police	450	Licenses & Permits	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		539	State Grants	$ 232,200	$ 232,200	$ 232,200	$ 232,200	$ 232,200
		600	Charges for Services	$ 748,969	$ 742,388	$ 778,479	$ 767,373	$ 768,754

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY DEPARTMENT AND OBJECT - REVENUE
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
		655	Fines & Forfeitures	$ 50,000	$ 51,000	$ 52,020	$ 53,060	$ 54,122
		671	Other Revenues	$ 62,000	$ 38,360	$ 62,727	$ 39,102	$ 63,484
		695	Other Financing Sources	$ 200,162	$ 206,130	$ 212,854	$ 219,819	$ 225,688
	Police Total			**$ 1,307,831**	**$ 1,284,578**	**$ 1,352,780**	**$ 1,326,054**	**$ 1,358,748**
325	Dispatch	580	Contribution from Local Units	$ 2,125,404	$ 2,005,480	$ 1,990,038	$ 1,974,723	$ 1,959,533
		695	Other Financing Sources	$	$	$	$	$
	Dispatch Total			**$ 2,125,404**	**$ 2,005,480**	**$ 1,990,038**	**$ 1,974,723**	**$ 1,959,533**
336	Fire	501	Federal Grants	$	$	$	$	$
		539	State Grants	$ 572,022	$ 583,462	$ 595,131	$ 607,034	$ 619,175
		600	Charges for Services	$ 265,808	$ 275,224	$ 284,992	$ 295,126	$ 305,641
	Fire Total			**$ 837,830**	**$ 858,686**	**$ 880,123**	**$ 902,160**	**$ 924,816**
448	Street Lighting	600	Charges for Services	$ 3,643,386	$ 3,752,688	$ 3,865,269	$ 3,981,227	$ 4,100,664
		671	Other Revenues	$ 45,000	$ 46,350	$ 47,741	$ 49,173	$ 50,648
	Street Lighting Total			**$ 3,688,386**	**$ 3,799,038**	**$ 3,913,010**	**$ 4,030,400**	**$ 4,151,312**
533	Stormwater	450	Licenses & Permits	$ 255,041	$ 267,793	$ 281,183	$ 295,242	$ 310,004
		539	State Grants	$	$	$	$	$
		600	Charges for Services	$ 79,319	$ 83,286	$ 87,450	$ 91,822	$ 96,413
	Stormwater Total			**$ 334,360**	**$ 351,079**	**$ 368,633**	**$ 387,064**	**$ 406,417**
694	Community Development Services	600	Charges for Services	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	Community Development Services			**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**
698	Our Community's Children	671	Other Revenues	$ 87,072	$ 89,684	$ 92,375	$ 95,146	$ 98,000
	Our Community's Children Total			**$ 87,072**	**$ 89,684**	**$ 92,375**	**$ 95,146**	**$ 98,000**
701	Planning	450	Licenses & Permits	$ 442,443	$ 431,208	$ 441,920	$ 504,430	$ 507,344
		600	Charges for Services	$ 613,830	$ 628,785	$ 578,298	$ 561,713	$ 600,829
		695	Other Financing Sources	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Planning Total			**$ 1,061,273**	**$ 1,064,993**	**$ 1,025,218**	**$ 1,071,143**	**$ 1,113,173**
733	Code Compliance	600	Charges for Services	$ 2,233,678	$ 2,300,689	$ 2,369,709	$ 2,440,799	$ 2,514,024
		671	Other Revenues	$ 47	$ 48	$ 49	$ 51	$ 52
		695	Other Financing Sources	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688
	Code Compliance Total			**$ 3,602,413**	**$ 3,669,425**	**$ 3,738,446**	**$ 3,809,538**	**$ 3,882,764**
Grand Total				**$ 197,393,555**	**$ 199,225,540**	**$ 202,086,130**	**$ 205,289,937**	**$ 209,645,003**

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY BUDGET OBJECT - EXPENSE
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
701	Personnel Services	$ 135,746,715	$ 143,337,758	$ 149,557,370	$ 156,779,909	$ 160,655,111
751	Supplies	$ 2,863,390	$ 2,630,762	$ 2,861,310	$ 2,853,700	$ 2,994,718
800	Other Services and Charges	$ 39,735,344	$ 39,055,626	$ 39,730,960	$ 41,216,515	$ 41,989,355
970	Capital Outlays	$ 1,563,012	$ 1,451,086	$ 1,376,849	$ 1,429,671	$ 1,474,787
990	Debt Service	$	$	$	$	$
995	Other Financing	$ 16,423,028	$ 17,645,377	$ 17,721,506	$ 18,776,856	$ 19,355,307
Grand Total		**$ 196,331,489**	**$ 204,120,609**	**$ 211,247,995**	**$ 221,056,651**	**$ 226,469,278**

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY DEPARTMENT AND OBJECT - EXPENSE
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
101	City Commission	701	Personnel Services	$ 668,928	$ 689,472	$ 716,256	$ 737,868	$ 758,712
		751	Supplies	$	$	$	$	$
		800	Other Services and Charges	$ 40,077	$ 40,885	$ 42,393	$ 43,540	$ 44,111
		970	Capital Outlays	$	$	$	$	$
	City Commission Total			**$ 709,005**	**$ 730,357**	**$ 758,649**	**$ 781,408**	**$ 802,823**
172	Executive Office	701	Personnel Services	$ 2,427,852	$ 2,501,315	$ 2,608,221	$ 2,687,472	$ 2,744,734
		751	Supplies	$ 15,120	$ 27,242	$ 27,253	$ 22,266	$ 22,278
		800	Other Services and Charges	$ 862,688	$ 844,074	$ 853,945	$ 876,390	$ 881,941
		970	Capital Outlays	$ 21,800	$ 3,000	$ 20,500	$ 13,000	$ 27,500
	Executive Office Total			**$ 3,327,460**	**$ 3,375,631**	**$ 3,509,919**	**$ 3,599,128**	**$ 3,676,453**
191	Comptroller	701	Personnel Services	$ 520,359	$ 551,551	$ 589,788	$ 622,404	$ 636,648
		751	Supplies	$ 9,150	$ 9,150	$ 9,150	$ 9,150	$ 9,150
		800	Other Services and Charges	$ 135,225	$ 141,127	$ 144,359	$ 146,862	$ 148,402
		970	Capital Outlays	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	Comptroller Total			**$ 667,734**	**$ 704,828**	**$ 746,297**	**$ 781,416**	**$ 797,200**
212	Fiscal Services	701	Personnel Services	$ 3,428,540	$ 3,578,908	$ 3,742,623	$ 3,869,621	$ 3,965,173
		751	Supplies	$ 35,500	$ 23,850	$ 22,750	$ 22,750	$ 22,750
		800	Other Services and Charges	$ 2,049,496	$ 1,672,141	$ 1,714,146	$ 1,755,636	$ 1,792,298
		970	Capital Outlays	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	Fiscal Services Total			**$ 5,523,536**	**$ 5,284,899**	**$ 5,489,519**	**$ 5,658,007**	**$ 5,790,221**
215	Clerk	701	Personnel Services	$ 1,513,810	$ 1,862,240	$ 1,820,727	$ 1,988,603	$ 1,728,916
		751	Supplies	$ 43,700	$ 86,200	$ 58,700	$ 86,200	$ 51,200
		800	Other Services and Charges	$ 1,045,194	$ 1,212,544	$ 1,069,754	$ 1,263,748	$ 993,879
		970	Capital Outlays	$ 12,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
	Clerk Total			**$ 2,614,704**	**$ 3,192,984**	**$ 2,981,181**	**$ 3,370,551**	**$ 2,805,995**
233	Purchasing	701	Personnel Services	$ 385,692	$ 400,288	$ 419,384	$ 435,581	$ 447,864
		751	Supplies	$ 13,800	$ 10,800	$ 10,800	$ 10,800	$ 10,800
		800	Other Services and Charges	$ 149,191	$ 153,487	$ 157,998	$ 162,365	$ 165,446
		970	Capital Outlays	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	Purchasing Total			**$ 550,683**	**$ 566,575**	**$ 590,182**	**$ 610,746**	**$ 626,110**
253	Treasurer	701	Personnel Services	$ 2,019,346	$ 2,105,835	$ 2,207,394	$ 2,290,606	$ 2,359,891
		751	Supplies	$ 21,100	$ 22,150	$ 23,200	$ 24,200	$ 24,200
		800	Other Services and Charges	$ 733,535	$ 760,593	$ 788,399	$ 815,557	$ 832,733
		970	Capital Outlays	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 13,500
	Treasurer Total			**$ 2,787,481**	**$ 2,902,078**	**$ 3,032,493**	**$ 3,143,863**	**$ 3,230,324**
255	Income Tax	701	Personnel Services	$ 2,184,900	$ 2,256,898	$ 2,349,976	$ 2,423,000	$ 2,492,919
		751	Supplies	$ 52,680	$ 55,000	$ 72,000	$ 69,000	$ 70,000
		800	Other Services and Charges	$ 1,010,697	$ 975,129	$ 1,002,545	$ 1,026,294	$ 1,046,044
		970	Capital Outlays	$ 47,300	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	Income Tax Total			**$ 3,295,577**	**$ 3,302,027**	**$ 3,439,521**	**$ 3,533,294**	**$ 3,623,963**
257	Assessor	701	Personnel Services	$ 1,966,808	$ 2,049,388	$ 2,148,235	$ 2,225,837	$ 2,290,003
		751	Supplies	$ 24,000	$ 24,525	$ 24,500	$ 24,500	$ 24,500
		800	Other Services and Charges	$ 649,389	$ 617,754	$ 632,496	$ 668,588	$ 677,590
		970	Capital Outlays	$ 43,300	$ 12,350	$ 11,400	$ 11,400	$ 11,400
	Assessor Total			**$ 2,683,497**	**$ 2,704,017**	**$ 2,816,631**	**$ 2,930,325**	**$ 3,003,493**
261	General Administration	701	Personnel Services	$ 2,961,856	$ 4,159,677	$ 4,322,783	$ 4,483,997	$ 4,582,448
		751	Supplies	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 11,500
		800	Other Services and Charges	$ 3,951,905	$ 2,696,914	$ 2,317,547	$ 2,335,746	$ 2,344,261
		995	Other Financing	$ 22,114,020	$ 23,534,283	$ 23,834,361	$ 24,987,992	$ 25,664,643

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY DEPARTMENT AND OBJECT - EXPENSE
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
	General Administration Total			**$ 29,039,281**	**$ 30,402,374**	**$ 30,486,191**	**$ 31,819,235**	**$ 32,602,852**
265	Facilities Management	800	Other Services and Charges	$	$	$	$	$
	Facilities Management Total			**$**	**$**	**$**	**$**	**$**
266	Attorney	701	Personnel Services	$ 3,293,469	$ 3,424,259	$ 3,561,891	$ 3,669,776	$ 3,762,590
		751	Supplies	$ 55,750	$ 55,750	$ 55,750	$ 55,750	$ 55,750
		800	Other Services and Charges	$ 392,402	$ 403,987	$ 415,165	$ 424,120	$ 429,615
		970	Capital Outlays	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
	Attorney Total			**$ 3,756,121**	**$ 3,898,496**	**$ 4,047,306**	**$ 4,164,146**	**$ 4,262,455**
267	Communications	701	Personnel Services	$ 1,155,288	$ 1,197,971	$ 1,247,625	$ 1,284,783	$ 1,314,173
		751	Supplies	$ 7,472	$ 7,472	$ 7,472	$ 7,472	$ 7,472
		800	Other Services and Charges	$ 330,467	$ 307,325	$ 348,180	$ 321,337	$ 354,206
		970	Capital Outlays	$ 5,000	$ 3,000	$ 3,000	$ 3,000	$ 2,000
	Communications Total			**$ 1,498,227**	**$ 1,515,768**	**$ 1,606,277**	**$ 1,616,592**	**$ 1,677,851**
268	311 Customer Service	701	Personnel Services	$ 167,568	$ 171,424	$ 177,036	$ 181,104	$ 185,040
		751	Supplies	$ 4,192	$ 3,942	$ 3,942	$ 3,942	$ 3,942
		800	Other Services and Charges	$ 53,458	$ 53,708	$ 53,708	$ 53,708	$ 53,708
	311 Customer Service Total			**$ 225,218**	**$ 229,074**	**$ 234,686**	**$ 238,754**	**$ 242,690**
270	Human Resources	701	Personnel Services	$ 2,180,557	$ 2,285,061	$ 2,394,528	$ 2,477,918	$ 2,537,565
		751	Supplies	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
		800	Other Services and Charges	$ 1,583,848	$ 1,556,164	$ 1,578,221	$ 1,601,130	$ 1,616,158
		970	Capital Outlays	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000
	Human Resources Total			**$ 3,801,405**	**$ 3,878,225**	**$ 4,009,749**	**$ 4,116,048**	**$ 4,190,723**
271	Admin Services Support	701	Personnel Services	$ 539,934	$ 566,000	$ 598,682	$ 627,907	$ 650,618
		751	Supplies	$ 8,200	$ 8,200	$ 25,987	$ 25,977	$ 25,989
		800	Other Services and Charges	$ 621,107	$ 627,633	$ 634,251	$ 640,357	$ 643,979
		970	Capital Outlays	$	$	$	$	$
	Admin Services Support Total			**$ 1,169,241**	**$ 1,201,833**	**$ 1,258,920**	**$ 1,294,241**	**$ 1,320,586**
301	Police	701	Personnel Services	$ 55,230,524	$ 57,884,082	$ 59,852,765	$ 62,636,562	$ 64,529,539
		751	Supplies	$ 1,530,556	$ 1,221,022	$ 1,411,259	$ 1,348,933	$ 1,491,095
		800	Other Services and Charges	$ 11,581,570	$ 11,927,006	$ 12,318,312	$ 12,828,323	$ 13,197,953
		970	Capital Outlays	$ 310,948	$ 301,319	$ 311,405	$ 341,120	$ 336,624
		995	Other Financing	$	$	$	$	$
	Police Total			**$ 68,653,598**	**$ 71,333,429**	**$ 73,893,741**	**$ 77,154,938**	**$ 79,555,211**
308	Oversight & Public Accountability	701	Personnel Services	$ 676,696	$ 774,467	$ 817,745	$ 855,864	$ 874,824
		751	Supplies	$ 8,900	$ 8,900	$ 9,000	$ 9,000	$ 9,000
		800	Other Services and Charges	$ 1,970,002	$ 1,977,914	$ 1,979,511	$ 1,984,101	$ 1,985,546
		970	Capital Outlays	$ 12,000	$ 6,000	$ 7,000	$ 9,000	$ 9,000
	Oversight & Public Accountability			**$ 2,667,598**	**$ 2,767,281**	**$ 2,813,256**	**$ 2,857,965**	**$ 2,878,370**
325	Dispatch	701	Personnel Services	$ 7,008,426	$ 7,137,511	$ 7,485,361	$ 7,777,203	$ 8,002,061
		751	Supplies	$ 58,747	$ 60,509	$ 62,325	$ 64,195	$ 66,119
		800	Other Services and Charges	$ 569,979	$ 545,383	$ 565,843	$ 587,901	$ 598,954
		970	Capital Outlays	$ 8,302	$ 8,551	$ 8,808	$ 9,175	$ 9,451
	Dispatch Total			**$ 7,645,454**	**$ 7,751,954**	**$ 8,122,337**	**$ 8,438,474**	**$ 8,676,585**
336	Fire	701	Personnel Services	$ 38,440,711	$ 40,401,770	$ 42,720,997	$ 45,385,947	$ 46,401,106
		751	Supplies	$ 274,511	$ 287,346	$ 299,857	$ 312,374	$ 322,855
		800	Other Services and Charges	$ 5,610,260	$ 5,953,229	$ 6,376,620	$ 6,770,263	$ 7,121,107
		970	Capital Outlays	$ 801,065	$ 810,075	$ 849,026	$ 886,323	$ 910,290
		990	Debt Service	$	$	$	$	$
		995	Other Financing	$ 226,580	$ 127,145	$ 1,603	$ 1,652	$ 1,702

CITY OF GRAND RAPIDS
FY2026 FINAL FISCAL PLAN
FUND SUMMARY BY DEPARTMENT AND OBJECT - EXPENSE
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
	Fire Total			**$ 45,353,127**	**$ 47,579,565**	**$ 50,248,103**	**$ 53,356,559**	**$ 54,757,060**
448	Street Lighting	701	Personnel Services	$ 1,927,809	$ 2,001,326	$ 2,092,322	$ 2,166,451	$ 2,226,913
		751	Supplies	$ 577,374	$ 594,696	$ 612,537	$ 630,913	$ 649,840
		800	Other Services and Charges	$ 3,239,311	$ 3,353,227	$ 3,470,398	$ 3,589,712	$ 3,709,093
		970	Capital Outlays	$ 26,497	$ 27,291	$ 28,110	$ 28,953	$ 29,822
		995	Other Financing	$	$	$	$	$
	Street Lighting Total			**$ 5,770,991**	**$ 5,976,540**	**$ 6,203,367**	**$ 6,416,029**	**$ 6,615,668**
523	Parking	701	Personnel Services	$	$	$	$	$
	Parking Total			**$**	**$**	**$**	**$**	**$**
533	Stormwater	701	Personnel Services	$ 858,684	$ 900,082	$ 952,040	$ 995,476	$ 1,022,183
		751	Supplies	$ 14,150	$ 15,000	$ 15,800	$ 16,750	$ 18,250
		800	Other Services and Charges	$ 1,507,851	$ 1,584,561	$ 1,569,445	$ 1,586,483	$ 1,590,593
		970	Capital Outlays	$ 20,000	$ 10,000	$ 21,000	$ 11,000	$ 22,000
		995	Other Financing	$ 27,327	$ 28,694	$ 30,129	$ 31,636	$ 33,218
	Stormwater Total			**$ 2,428,012**	**$ 2,538,337**	**$ 2,588,414**	**$ 2,641,345**	**$ 2,686,244**
694	Community Development Services	701	Personnel Services	$ 417,806	$ 439,406	$ 464,157	$ 484,568	$ 495,504
		751	Supplies	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
		800	Other Services and Charges	$ 110,176	$ 112,378	$ 114,576	$ 116,718	$ 118,488
	Community Development Services			**$ 530,982**	**$ 554,784**	**$ 581,733**	**$ 604,286**	**$ 616,992**
698	Our Community's Children	701	Personnel Services	$ 331,181	$ 340,640	$ 351,750	$ 360,149	$ 368,139
		751	Supplies	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
		800	Other Services and Charges	$ 130,293	$ 132,775	$ 139,839	$ 140,808	$ 141,595
		970	Capital Outlays	$ 12,400	$ 13,000	$ 9,000	$ 9,000	$ 9,000
	Our Community's Children Total			**$ 474,874**	**$ 487,415**	**$ 501,589**	**$ 510,957**	**$ 519,734**
701	Planning	701	Personnel Services	$ 1,864,364	$ 1,929,948	$ 2,008,161	$ 2,067,512	$ 2,121,182
		751	Supplies	$ 30,000	$ 30,500	$ 30,500	$ 31,000	$ 31,000
		800	Other Services and Charges	$ 534,159	$ 542,919	$ 554,058	$ 563,994	$ 570,139
		970	Capital Outlays	$ 192,400	$ 159,500	$ 10,600	$ 10,700	$ 10,700
		995	Other Financing	$ 5,101	$ 5,255	$ 5,413	$ 5,576	$ 5,744
	Planning Total			**$ 2,626,024**	**$ 2,668,122**	**$ 2,608,732**	**$ 2,678,782**	**$ 2,738,765**
728	Economic Development	701	Personnel Services	$ 404,688	$ 423,738	$ 446,037	$ 458,854	$ 469,111
		751	Supplies	$ 988	$ 1,008	$ 1,028	$ 1,028	$ 1,028
		800	Other Services and Charges	$ 130,590	$ 107,968	$ 110,447	$ 111,020	$ 111,550
	Economic Development Total			**$ 536,266**	**$ 532,714**	**$ 557,512**	**$ 570,902**	**$ 581,689**
733	Code Compliance	701	Personnel Services	$ 3,170,919	$ 3,304,501	$ 3,460,886	$ 3,584,846	$ 3,687,255
		751	Supplies	$ 32,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
		800	Other Services and Charges	$ 742,474	$ 754,801	$ 778,804	$ 801,814	$ 819,966
		995	Other Financing	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
	Code Compliance Total			**$ 4,445,393**	**$ 4,591,302**	**$ 4,771,690**	**$ 4,918,660**	**$ 5,039,221**
	Appropriation Lapse (Long Term Debt)	995	Other Financing	($ 6,450,000)	($ 6,550,000)	($ 6,650,000)	($ 6,750,000)	($ 6,850,000)
	Long Term Debt Total			**($ 6,450,000)**	**($ 6,550,000)**	**($ 6,650,000)**	**($ 6,750,000)**	**($ 6,850,000)**
Grand Total				**$ 196,331,489**	**$ 204,120,609**	**$ 211,247,995**	**$ 221,056,651**	**$ 226,469,278**

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

	INTERGOVERNMENTAL REVENUES	FY25 Adopted	FY25 Amended	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
261/2550/1010/4390	Cannabis State Excise Tax Distribution	1,470,000	1,470,000	1,470,000	1,400,000	1,330,000	1,263,500	1,200,000	1,140,000
261/2000/1010/5741	State Shared Revenues	22,278,826	22,278,826	21,540,258	21,581,076	21,947,954	22,321,069	22,700,527	23,086,436
261/2000/1010/5741	CVTRS Revenues & Internet Sales Tax	3,099,666	3,099,666	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079
	INTERGOVERNMENTAL REVENUES SUBTOTAL:	**$ 26,848,492**	**$ 26,848,492**	**$ 26,199,337**	**$ 26,170,155**	**$ 26,467,033**	**$ 26,773,648**	**$ 27,089,606**	**$ 27,415,515**

	CHARGES FOR SERVICES	FY25 REQUEST	FY25 Amended	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
261/1020/1010/4770	Cable Consent Fees	1,440,697	1,440,697	1,261,660	1,160,727	1,067,869	982,440	903,844	831,537
261/2000/1010/6260	Steam Franchise	69,677	69,677	69,677	71,698	73,777	75,916	78,118	80,383
261/8000/1010/6260	One North Division	56,437	56,437	56,437	57,425	58,430	59,452	14,927	-
	CHARGES FOR SERVICES SUBTOTAL:	**$ 1,566,811**	**$ 1,566,811**	**$ 1,387,774**	**$ 1,289,850**	**$ 1,200,076**	**$ 1,117,808**	**$ 996,889**	**$ 911,920**

	OTHER REVENUE	FY25 REQUEST	FY25 Amended	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
261/1020/1010/6743	Tax donations - Veteran flags	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
261/1020/1010/6871	Kent County - Veteran flags	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
261/1020/1010/4260	Payment in Lieu of Taxes from GVSU for Belknap Properties (NOBL)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/2000/1010/5280	American Rescue Plan Funding	-	-	-		-	-	-	
	OTHER REVENUE SUBTOTAL:	**$ 24,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**	**$ 24,350**

	OTHER FINANCING SOURCES	FY25 REQUEST	FY25 Amended	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
261/2000/1010/6340	Contributions from Other Funds A87	8,770,625	8,770,625	8,770,625	10,704,848	9,368,131	9,555,497	9,746,611	9,941,539
261/2000/1010/6340	CD Grants A87	(344,104)	(344,104)	(344,104)	(455,218)	(464,324)	(473,612)	(483,084)	(492,745)
261/2000/1010/6340	MI Justice Training Grant A87	(6,190)	(6,190)	(6,190)	(8,411)	(8,579)	(8,751)	(8,926)	(9,105)
261/2000/1010/6340	Property Mgt-Receivership A87	(510)	(510)	(510)	(1,191)	(1,215)	(1,239)	(1,264)	(1,289)
261/2000/1010/6340	Drug Law Enforcement Grant A87	(8,461)	(8,461)	(8,461)	(11,807)	(12,043)	(12,284)	(12,530)	(12,781)
261/2000/1010/6340	Belknap Ice Arena A87	(4,996)	(4,996)	(4,996)	(24,157)	(24,640)	(25,133)	(25,636)	(26,149)
261/2000/1010/6340	GR Building Authority A87	(3,311)	(3,311)	(3,311)	(2,987)	(3,047)	(3,108)	(3,170)	(3,233)
261/2000/1010/6340	Uptown Business Improvement District A-87	(4,825)	(4,825)	(4,825)	(5,338)	(5,445)	(5,554)	(5,665)	(5,778)
261/2000/1010/6340	Corridor Improvement Districts	(47,572)	(47,572)	(47,572)	(62,178)	(63,422)	(64,690)	(65,984)	(67,304)
261/2000/1010/6340	Historical Commission A87	(1,618)	(1,618)	(1,618)	(860)	(877)	(895)	(913)	(931)
261/2000/1010/6340	Michigan Indigent Defense Commission	(60,996)	(60,996)	(60,996)	(56,130)	(57,253)	(58,398)	(59,566)	(60,757)
261/2000/1010/6340	Other Grants A87	(54,485)	(54,485)	(54,485)	(42,658)	(43,511)	(44,381)	(45,269)	(46,174)
261/2000/1010/6340	Police Grant A87	(59,800)	(59,800)	(59,800)	(168,820)	(172,196)	(175,640)	(179,153)	(182,736)
261/2000/1010/6340	Fire Grant A87	(27,383)	(27,383)	(27,383)	(62,751)	(64,006)	(65,286)	(66,592)	(67,924)
261/2000/1010/6340	Vital Streets - Non-Bond - A-87	(44,929)	(44,929)	(44,929)	(55,897)	(57,015)	(58,155)	(59,318)	(60,504)
261/2000/1010/6340	Vital Streets - Operating - A-87	(2,706)	(2,706)	(2,706)	(9,968)	(10,167)	(10,370)	(10,577)	(10,789)
261/2000/1010/6340	Major Streets - A-87	(3,866)	(3,866)	(3,866)	(4,073)	(4,154)	(4,237)	(4,322)	(4,408)
261/2000/1010/6340	Major Streets-Vital Streets	(19,751)	(19,751)	(19,751)	(21,654)	(22,087)	(22,529)	(22,980)	(23,440)
261/2000/1010/6340	Local Streets-Vital Streets	(6,902)	(6,902)	(6,902)	(7,446)	(7,595)	(7,747)	(7,902)	(8,060)
	OTHER FINANCING SOURCES SUBTOTAL:	**$ 8,068,220**	**$ 8,068,220**	**$ 8,068,220**	**$ 9,703,304**	**$ 8,346,555**	**$ 8,513,488**	**$ 8,683,760**	**$ 8,857,432**
	GRAND TOTAL:	**$ 36,507,873**	**$ 36,507,873**	**$ 35,679,681**	**$ 37,187,659**	**$ 36,038,014**	**$ 36,429,294**	**$ 36,794,605**	**$ 37,209,217**

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

PERSONAL SERVICES		PERSONAL SERVICES	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
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
261/2000/1010	7199	Labor Bargaining Placeholder	$ -	$ -	$ -	$ 2,959,656	$ 4,157,477	$ 4,320,583	$ 4,481,797	$ 4,580,248
		PERSONAL SERVICES SUBTOTAL:	**$ 2,200**	**$ 2,200**	**$ 2,200**	**$ 2,961,856**	**$ 4,159,677**	**$ 4,322,783**	**$ 4,483,997**	**$ 4,582,448**

SUPPLIES		SUPPLIES	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
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	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FORECAST FY28	FORECAST FY29	FORECAST FY30
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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
261/1020/1010	8010	Act 425 Agreement / Steelcase	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
261/1020/1010	8010	Act 425 / Walker Industrial	65,000	65,000	65,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	Area Agency on Aging of Western Michigan	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
261/1020/1010	8010	State and Federal Legislative Consultants	108,000	108,000	108,000	130,000	130,000	130,000	130,000	130,000
261/1020/1010	8010	Grand Rapids Cable Access Center	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
261/1020/1010	8010	Grand Rapids Sister Cities	28,000	28,000	28,000	50,000	50,000	50,000	50,000	50,000
261/1020/1010	8010	Independent Financial Audit	173,590	173,590	173,590	181,775	213,364	200,382	209,851	209,851
261/1020/1010	8010	Right Place - General Support	70,000	70,000	70,000	75,000	75,000	75,000	75,000	75,000
261/1020/1010	8010	Mayor's Innovation Project Membership	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
261/1020/1010	8010	250th Anniversary of the Declaration of Independence	-	-	-	20,000	-	-	-	-
261/1020/1010	8010	SAFE Initiative	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	NOBL for Belknap Lookout Neighborhood	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
261/1020/1010	8010	Zoning Ordinance Update	75,000	75,000	75,000	150,000	150,000	-	-	-
261/1020/1010	8010	Support for Master Plan	-	-	-	-	-	-	-	-
261/1020/1010	8010	Housing Next Support	100,000	100,000	100,000	100,000	100,000	-	-	-
261/1020/1010	8010	Third Ward Equity	250,000	750,000	750,000	1,000,000	-	-	-	-
261/1020/1010	8010	African and Black Expo	-	-	-	-	-	-	-	-
261/1020/1010	8010	ArtPrize 2.0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
261/1020/1010	8010	Rewnewable Energy Credits	125,000	125,000	125,000	125,000	125,000	-	-	-
261/1020/1010	8010	Children's Advocacy Center Sponsorship	60,000	60,000	60,000	66,000	66,000	66,000	66,000	66,000
261/1020/1010	8010	Children's Commonwealth Sponsorship	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
261/1020/1010	8010	175th Anniversary Celebration	25,000	25,000	25,000	-	-	-	-	-
261/1020/1010	8010	Black Business Support	50,000	50,000	50,000	50,000	-	-	-	-
261/1020/1010	8011	Grand Valley State University Research & Support	-	-	-	-	-	-	-	-
261/1020/1010	9000	Printing and Publishing-Census and CAFR	900	900	900	900	900	900	900	900
261/1020/1010	9580	Grand Valley Metro Council / GRETS	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
261/1020/1010	9580	Michigan Municipal League	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
261/1020/1010	9580	National League of Cities	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
261/1020/1010	9580	U.S. Conference of Mayors	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
261/1020/1010	9580	West MI Regional Planning	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
261/1020/1010	8287	Emergency Operations Center Subsidy	12,505	12,505	12,505	13,883	14,571	15,249	15,831	15,979
261/1020/1010	8282	Engineering Non-Project Costs	296,514	296,514	296,514	302,444	308,493	314,663	320,956	327,375
261/2000/1010	8010	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	75,000	75,000	75,000	75,000				
261/2000/1010	8010	American Rescue Plan Initiatives	-	-	-	-	-	-	-	-
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)	31,001	31,001	31,001	33,653	35,336	37,103	38,958	40,906
		OTHER SERVICES & CHARGES SUBTOTAL:	**$ 2,873,760**	**$ 3,373,760**	**$ 3,373,760**	**$ 3,801,905**	**$ 2,696,914**	**$ 2,317,547**	**$ 2,335,746**	**$ 2,344,261**

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

APPROPRIATION LAPSE		APPROPRIATION LAPSE	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
907/2010/1010	9959	Appropriation Lapse	(5,100,000)	(5,100,000)	(3,000,000)	(6,450,000)	(6,550,000)	(6,650,000)	(6,750,000)	(6,850,000)
		APPROPRIATION LAPSE SUBTOTAL:	**$ (5,100,000)**	**$ (5,100,000)**	**$ (3,000,000)**	**$ (6,450,000)**	**$ (6,550,000)**	**$ (6,650,000)**	**$ (6,750,000)**	**$ (6,850,000)**

SUBSIDIES/TRANSFERS OUT		SUBSIDIES/TRANSFERS OUT	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
261/1020/1010	8050	North Quarter CIA Economic Recovery and Public Safety	-	-	-	150,000	-	-		
261/1020/1010	9955	ATPA Grant Match	310,682	310,682	310,682	342,651	352,208	362,341	374,172	382,948
261/1020/1010	9955	2021 COPS Grant Match	415,142	415,142	415,142	449,378	702,914	-	-	-
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	-	1,000,000	1,000,000	-	-	-	-	-
261/1020/1010	9955	Children's Fund Income Tax Checkbox Transfer to Parks	-	-	-	-	-	-	-	-
261/3000/1010	9951	Cemeteries Operating Fund Subsidy	608,000	608,000	608,000	74,000	747,000	782,000	850,127	734,210
261/3000/1010	9951	Parks Forestry Sustainability Subsidy	-	-	-	-	-	-	-	-
261/3000/1010	9951	61st District Court Fund	9,216,193	9,216,193	9,216,193	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413
261/3000/1010	9951	Contingent Transfers Out to Non-GOF Operating Funds	-	-	-	-	-	-	-	-
261/3000/1010	9951	MIDC Fund Local Share Requirement	129,939	129,939	178,511	180,000	180,000	180,000	180,000	180,000
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	140,000	110,000	110,000	110,000	110,000
261/3000/1010	9951	Parks Maintenance of Effort	7,951,981	7,951,981	7,951,981	8,423,316	8,816,748	9,124,607	9,548,280	9,782,072
261/3000/1010	9953	Fire Training Center Grant Match	-	-	1,475,000	-	-	-		
261/3000/1010	9955	Transfer Out to Vital Streets	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
261/4000/1010	9951	Contingent Account	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
		SUBSIDIES/TRANSFERS OUT SUBTOTAL:	**$ 21,321,937**	**$ 22,321,937**	**$ 23,845,510**	**$ 22,264,020**	**$ 23,534,283**	**$ 23,834,361**	**$ 24,987,992**	**$ 25,664,643**

	FY25 ADOPTED	FY25 AMENDED	FY25 ESTIMATE	FY26 ADOPTED	FORECAST FY27	FY28	FY29	FY30
GRAND TOTAL:	***$ 19,109,397***	***$ 20,609,397***	***$ 24,232,970***	***$ 22,589,281***	***$ 23,852,374***	***$ 23,836,191***	***$ 25,069,235***	***$ 25,752,852***



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

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

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

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

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

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

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

Major Revenue Source: Bond Proceeds.

Fund Balance Policy: To have all funds committed to the 1500 Scribner Facility capital project.

Capital Improvement Bonds Series 2024 – Energy, Lighting and Communications Capital Projects, Park Improvements & Belknap Chiller Project: The purpose of this fund is to account for bond financed capital improvements related to the Energy, Lighting and Communications capital project and the Belknap Chiller project. The ELC project consists of the City's electric, lighting, and communications systems located along, on, within, beneath, through, across, and adjacent to City streets, property, and rights-of-way consisting of: (i) relocation and separation of vaults, manholes, duct bank, and underground infrastructure; (ii) acquisition and installation of manholes, fiberglass poles, light fixtures, conduit, cable, duct bank, and control modules; and (iii) all other work, repairs, replacements, improvements, furnishings, fixtures and equipment and site improvements. The Park Improvements project consists of (i) design, acquisition, construction, and installation of new parks, park sites, and park facilities, features, and structures, including, without limitation, new park sites, earthwork, structures and shelters, playgrounds, restrooms, trails and bike loops, sidewalks, erosion control measures, park roadways, parking lots, landscaping, lighting, decorative features, and other park fixtures, furnishings, equipment, facilities, utilities, general site amenities, and related infrastructure; (ii) demolition and removal of obsolete park fixtures, furnishings, equipment, facilities, structures, utilities, general site amenities, and related infrastructure; (iii) renovation and reconstruction of existing parks, park sites, and park facilities, including, without limitation, park sites, buildings, earthwork, river access facilities, splashpads, restrooms, park roadways and walkways, landscaping, lighting, parking lots, and other park fixtures, furnishings, equipment, facilities, utilities, general site amenities, and related infrastructure; and (iv) all other work, furnishings, fixtures and equipment and site improvements. The Belknap Chiller Project consists of the design, purchase, acquisition, construction, and installation of certain capital improvements and property at the Griff's Ice House at Belknap Park, and the purchase of property, including, but not limited to, the replacement of the refrigeration system, ice rink concrete slab, in-slab refrigeration piping and new boards, furnishings, fixtures and equipment, and site improvements. $20.740 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2024 were issued in September 2024. The level debt bonds have a twenty-year term with a 5% interest rate.

Major Revenue Source: Bond Proceeds.
Fund Balance Policy: To have all funds committed to the ELC, Park Improvements and Belknap Chiller capital projects.

Capital Improvement Bonds Series 2024 – Amphitheater Parking Deck Project: The purpose of this fund is to account for bond financed capital improvements related to the Amphitheater Parking Deck project. This project consists of the acquisition and construction of a multi-story precast concrete parking deck, greening, and top floor and street level activation and concessions infrastructure, for the Acrisure Amphitheater located at or in the vicinity of 201 Market Avenue, S.W. within the City as well all other work, furnishings, fixtures and equipment, and site improvements necessary and incidental thereto for the benefit of the City. It is anticipated that the Grand Rapids-Kent County Convention Arena Authority (CAA), under an agreement with the City, will increase and maintain its operational liquidity

requirements and contribute, from legally available CAA revenues and not from the gross proceeds of any tax-advantaged bonds, amounts necessary to pay debt service on the bonds. $21.970 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2024 were issued in December 2024. The level debt bonds have a thirty-year term with a 5% interest rate.

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

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

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

Parks Capital Projects Fund: The Parks Capital Projects Fund will receive monies from the Parks and Recreation Operating Fund to be spent on capital improvements and rehabilitation of the City's 80 parks including: new and improved recreation features like playgrounds, basketball courts, futsal courts, and athletic fields; accessibility upgrades to walking paths, restrooms, and parking lots; and site amenities like benches, drinking fountains, picnic areas, lighting and signage. As of FY2026, the Parks Capital Fund also includes capital projects for improvements at the City's cemeteries, which are supported by resources transferred from the Cemetery Operating Fund. This capital fund is required to provide multi-year appropriation authority for projects that span more than one fiscal year.

Major Revenue Source: Transfers from Parks and Recreation Operating Fund and Cemetery Operating Fund.
Fund Balance Policy: To have all funds committed to Parks capital projects.

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

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

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	10,941,643	0	25,400,618	7,258,403	0	0	0	0	0
539-State Revenues	0	0	34,032,271	5,538,298	0	0	0	0	0
580-Contribution from Local Units	0	757,729	-449,567	7,490	307,066	102,360	29,829	0	76,265
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	43,758	0	0	0	0	0	0	0	0
671-Other Revenues	5,398,269	1,000,000	709,184	3,198,075	1,000,000	1,215,000	1,204,251	1,194,037	1,184,336
695-Other Financing Sources	22,019,925	10,468,839	13,404,751	10,654,342	11,880,375	9,890,288	8,729,545	7,073,203	7,429,127
Expenditures									
701-Personal Services	4,151	0	0	9,250	0	0	0	0	
751-Supplies	20,823	0	0	10,554	0	0	0	0	
800-Other Services and Charges	480,986	0	0	0	0	215,000	204,251	194,037	184,336
970-Capital Outlays	33,744,668	12,226,568	73,097,257	32,543,799	13,187,441	10,992,648	9,759,374	8,073,203	8,505,392
995-Other Financing	0	0	0		0	0	0	0	
Beginning Fund Balance	**24,691,075**	**28,844,042**	**28,844,042**	**28,844,042**	**22,937,047**	**22,937,047**	**22,937,047**	**22,937,047**	**22,937,047**
Ending Fund Balance	**28,844,042**	**28,844,042**	**28,844,042**	**22,937,047**	**22,937,047**	**22,937,047**	**22,937,047**	**22,937,047**	**22,937,047**
Summary of Reserves									
Ending Fund Balance	28,844,042	28,844,042	28,844,042	22,937,047	22,937,047	22,937,047	22,937,047	22,937,047	22,937,047
Assigned to Capital Projects	-28,844,042	-28,844,042	-28,844,042	-22,937,047	-22,937,047	-22,937,047	-22,937,047	-22,937,047	-22,937,047
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
FY2026 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2026 Adopted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
228	Information Technology	4010CABLA	GRIN - Cable Grant Project	8010	Contractual Services	$	$ 49,450	$ 46,978	$ 44,629	$ 42,397
		4010CABLB	HETA - Cable Grant Project	8010	Contractual Services	$	$ 47,300	$ 44,935	$ 42,688	$ 40,554
		4010CABLC	KETA - Cable Grant Project	8010	Contractual Services	$	$ 47,300	$ 44,935	$ 42,688	$ 40,554
		4010CABLD	GRTV - Cable Grant Project	8010	Contractual Services	$	$ 47,300	$ 44,935	$ 42,688	$ 40,554
		4010CABLE	GRTV2 - Cable Grant Project	8010	Contractual Services	$	$ 23,650	$ 22,468	$ 21,344	$ 20,277
	Information Technology					**$**	**$ 215,000**	**$ 204,251**	**$ 194,037**	**$ 184,336**
265	Facilities Management	401015062	Calder Plaza	9880	Construction In Progress	$	$	$	$	$ 205,566
		401015065	Repairs to 61st DC Facility	9880	Construction In Progress	$ 400,000	$ 300,000	$ 400,000	$ 400,000	$ 400,000
		401018012	Exterior facade repairs at various fire stations	9880	Construction In Progress	$	$ 250,000	$	$	$ 100,000
		401021012	Roof replacements at various fire stations	9880	Construction In Progress	$ 75,000	$	$ 250,000	$ 100,000	$ 100,000
		401022011	Annual concrete replacement	9880	Construction In Progress	$	$ 250,000	$ 250,000	$	$
		401023001	Public facility space utilization and work space analysis	9880	Construction In Progress	$	$	$	$	$ 211,721
		401023002	Roof restoration of the East building at the CARC	9880	Construction In Progress	$ 218,239	$ 201,889	$	$	$
		401023005	ADA accessibility improvements at the City / County Complex	9880	Construction In Progress	$ 827,671	$	$	$	$
		401024003	HVAC air handling unit replacement at the Westside Complex	9880	Construction In Progress	$ 188,283	$ 137,579	$	$	$
		401024004	Interior renovations at the Paul I. Phillips facility	9880	Construction In Progress	$ 229,796	$ 138,913	$	$	$
		401024011	Annual energy conservation improvements per energy audit	9880	Construction In Progress	$ 131,328	$ 60,279	$ 99,353	$ 141,426	$
		401025026	Twin elevator controls and cab upgrades at the Police Admin	9880	Construction In Progress	$ 524,400	$	$	$	$
		401025028	City Hall ceiling replacement	9880	Construction In Progress	$ 290,000	$	$ 209,738	$	$
		401025031	Install new solar array at CARC	9880	Construction In Progress	$	$	$ 318,464	$	$
		401026001	Freight Elevator	9880	Construction In Progress	$ 400,849	$ 375,430	$	$	$
		401026002	Fire Station Painting	9880	Construction In Progress	$ 175,000	$	$	$	$
		401026003	Gender Neutral Shower	9880	Construction In Progress	$ 262,985	$	$	$	$
		401026004	Fire Alarm, Panel, and Sensor Replace	9880	Construction In Progress	$ 210,000	$	$	$	$
		401026005	City Hall Renovation	9880	Construction In Progress	$ 70,985	$	$	$	$
		401026006	EV Infrastructure	9880	Construction In Progress	$ 123,479	$	$	$ 136,041	$
		TEMP17069	Terrazzo restoration at the City / County Complex	9880	Construction In Progress	$	$ 275,903	$	$	$
		TEMP18205	Replacement of HVAC systems at various fire stations	9880	Construction In Progress	$	$ 258,143	$	$	$ 75,000
		TEMP19041	Acoustical ceiling replacements at various Fire Stations	9880	Construction In Progress	$	$	$	$	$ 50,000
		TEMP22014	Parking lot maintenance and repairs at 660 Market	9880	Construction In Progress	$	$ 112,293	$	$	$
		TEMP22020	Minor restoration of the Calder Stabile	9880	Construction In Progress	$	$	$ 80,402	$	$
		TEMP23001	Restroom renovations at 509 Wealthy (Bridgeview)	9880	Construction In Progress	$	$ 211,350	$	$	$
		TEMP23004	Replace HVAC humidifiers at GRPD Admin	9880	Construction In Progress	$	$ 200,281	$	$	$
		TEMP23007	Various Fire Station Office Remodel	9880	Construction In Progress	$	$	$ 500,000	$	$
		TEMP23010	Window System Replacements Various Fire Stations	9880	Construction In Progress	$	$ 750,000	$	$	$
		TEMP23012	Restroom renovations at the Police Administration facility	9880	Construction In Progress	$	$ 234,285	$	$	$
		TEMP23013	Restroom upgrade / renovation at the Dev Center	9880	Construction In Progress	$	$ 218,781	$	$	$
		TEMP24004	ADA Improvements at Covell Fire Station	9880	Construction In Progress	$	$	$ 308,346	$	$
		TEMP24007	Facade Restoration at the Development Center	9880	Construction In Progress	$	$	$ 131,900	$	$
		TEMP24010	Annual roof repair/ replacement following FM roof asset mana	9880	Construction In Progress	$	$	$ 102,944	$ 111,521	$
		TEMP24011	Facade restoration at 660 Market	9880	Construction In Progress	$	$	$ 61,519	$	$
		TEMP24012	Facade restoration at Police Admin Facility	9880	Construction In Progress	$	$	$ 277,028	$	$
		TEMP24013	Facade restoration at Bridgeview facility	9880	Construction In Progress	$	$	$ 234,810	$	$
		TEMP24014	Facade restoration at carc	9880	Construction In Progress	$	$	$ 139,655	$	$
		TEMP25012	HVAC & rooftop equipment replacement at 509 Wealthy	9880	Construction In Progress	$	$	$ 1,054,144	$ 429,364	$
		TEMP25013	facade restoration at the westside Complex	9880	Construction In Progress	$	$	$ 149,470	$	$
		TEMP25014	Facade restoration at Paul I Phillips	9880	Construction In Progress	$	$	$ 149,471	$	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2026 Adopted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
		TEMP25015	Concrete pad replacement at the Pistol Range Facility	9880	Construction In Progress	$	$	$	$ 170,960	$
		TEMP25016	Shooting backstop restoration at the Pistol Range	9880	Construction In Progress	$	$	$	$ 345,194	$
		TEMP25017	Roof Renovation at range storage building	9880	Construction In Progress	$	$	$	$ 91,728	$
		TEMP25018	miscellaneous repairs at the westside complex	9880	Construction In Progress	$	$	$	$ 205,371	$
		TEMP25019	Roof restoration at Paul I Phillips	9880	Construction In Progress	$	$	$	$ 200,879	$
		TEMP25021	Fire Signage replacements	9880	Construction In Progress	$	$	$ 250,000	$	$
		TEMP25022	Replacement of station flooring at various stations	9880	Construction In Progress	$	$	$ 500,000	$	$
		TEMP25023	Positive Pressure Air Curtains at various fire stations	9880	Construction In Progress	$	$	$	$ 1,054,902	$
		TEMP26002	HVAC Replacement at Paul I Phillips	9880	Construction In Progress	$	$	$	$	$ 186,784
		TEMP26003	HVAC Replacement at CARC	9880	Construction In Progress	$	$	$	$ 1,003,709	$ 979,340
		TEMP26006	Surface lot restoration at the Westside Complex	9880	Construction In Progress	$	$	$	$	$ 186,784
		TEMP26007	HVAC repairs and replacements at various Fire Stations	9880	Construction In Progress	$	$	$	$	$ 775,000
		TEMP26008	Apparatus bay Concrete floor repairs and replacements	9880	Construction In Progress	$	$	$	$	$ 1,070,899
		TEMP26009	Electrical upgrades at various Fire Stations	9880	Construction In Progress	$	$	$	$	$ 50,000
	Facilities Management					**$ 4,128,015**	**$ 3,975,126**	**$ 5,467,244**	**$ 4,391,095**	**$ 4,391,094**
301	Police	401026007	800MHZ Backup Radio System Replacement	9760	Equipment	$ 49,000	$	$	$	$
		TEMP18099	Real Time Crime Center	9760	Equipment	$	$	$ 300,000	$	$
		TEMP18196	Mobile Command Post	9810	Vehicles	$	$ 645,000	$	$	$
	Police Total					**$ 49,000**	**$ 645,000**	**$ 300,000**	**$**	**$**
336	Fire	401023012	8411 GRFD SCBA REPLACEMENT	9760	Equipment	$ 425,000	$ 425,000	$ 425,000	$ 400,000	$ 400,000
		401026008	25031 Fire Radio portable	9760	Equipment	$ 375,000	$ 220,000	$ 220,000	$ 70,000	$ 350,000
	Fire Total					**$ 800,000**	**$ 645,000**	**$ 645,000**	**$ 470,000**	**$ 750,000**
447	Engineering Services	401017151	Grand River Revitalization	9880	Construction In Progress	$ 1,040,000	$ 1,055,000	$ 805,000	$ 705,000	$ 680,000
		401021004	Museum Capital Projects	9880	Construction In Progress	$	$ 500,000	$ 500,000	$ 500,000	$ 500,000
		401021005	Private Development & Vacation Projects	9880	Construction In Progress	$ 1,000,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
		401024017	Gillett Bridge Deck Repl over Grand River	9880	Construction In Progress	$ 431,000	$	$	$	$
		401024018	Butterworth-WCL to O'Brien Ave	9880	Construction In Progress	$ 1,750,000	$	$	$	$
	Engineering Services Total					**$ 4,221,000**	**$ 2,055,000**	**$ 1,805,000**	**$ 1,705,000**	**$ 1,680,000**
448	Street Lighting	401025053	Fiber Optic and Wireless Comm Asset Management	9880	Construction In Progress	$ 63,412	$ 63,412	$	$	$
		401025054	Asset Management Lifecycle Replacement	9880	Construction In Progress	$	$ 100,000	$	$	$
		401025064	Ionia & Division	9880	Construction In Progress	$ 1,702,100	$ 1,702,100	$	$	$
		401025079	AM-Primary Cable	9880	Construction In Progress	$ 100,000	$	$	$	$
		401026015	Decorative Lighting Repair	9880	Construction In Progress	$ 500,000	$	$	$	$
		401026053	Chamberlain Streetlights	9880	Construction In Progress	$ 233,914	$	$	$	$
		TEMP25070	Chesapeake Dr - Watertown Way to Worchester Dr - Streetlight	9880	Construction In Progress	$	$	$ 117,130	$	$
		TEMP25071	Worchester Dr. - Chesapeake Dr. to Leonard St - Streetlights	9880	Construction In Progress	$	$	$	$ 182,108	$
		TEMP25074	Juneberry, Mayberry, Rosebury, Forrester, Chamberlain	9880	Construction In Progress	$	$ 380,010	$	$	$
		TEMP26059	Shenandoah Dr., Monticello Dr., and Edison Park Ave.	9880	Construction In Progress	$	$	$	$	$ 194,298
	Street Lighting Total					**$ 2,599,426**	**$ 2,245,522**	**$ 117,130**	**$ 182,108**	**$ 194,298**
533	Stormwater	401020018	4450 - Drainage Improvements and Emergency Repairs 2020+	9880	Construction In Progress	$ 125,000	$ 125,000	$ 150,000	$ 150,000	$ 150,000
		401021002	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	9880	Construction In Progress	$	$ 431,000	$	$	$
		401022005	Pumping Station Capital Improvements	9880	Construction In Progress	$ 125,000	$ 125,000	$ 150,000	$ 150,000	$ 150,000
		401023014	Catch Basin Lining	9880	Construction In Progress	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
		401024021	6970 - Green Infrastructure Implementation 2	9880	Construction In Progress	$	$	$	$ 250,000	$
		401025015	Brandywine Creek Bank Stabilization	9880	Construction In Progress	$ 150,000	$ 300,000	$	$	$
		401026054	Butterworth Drainage Improvements	9880	Construction In Progress	$ 500,000	$	$	$	$
		401026055	Major/Local Streets Capital Support	9880	Construction In Progress	$ 50,000	$ 50,000	$ 75,000	$ 75,000	$ 100,000
		401026056	Perkins Sidewalk Drainage Improvement	9880	Construction In Progress	$ 240,000	$	$	$	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
CAPITAL IMPROVEMENT FUND (4010)

Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2026 Adopted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
		TEMP19057	6968 - Daylighting Implementation 2	9880	Construction In Progress	$	$	$	$	$ 240,000
		TEMP22023	Maple Grove Green Infrastructure	9880	Construction In Progress	$	$ 96,000	$	$	$
		TEMP24027	Plaster Creek Streambank Restoration	9880	Construction In Progress	$	$	$ 600,000	$	$
		TEMP25127	2025 Stormwater Capital Plan Recommendations	9880	Construction In Progress	$	$	$	$ 250,000	$
		TEMP26025	Regional Water Quality Project	9880	Construction In Progress	$	$	$	$	$ 250,000
		TEMP26030	Silver Creek-Plaster Creek Daylighting and Trail Enhancement	9880	Construction In Progress	$	$ 100,000	$ 250,000	$ 250,000	$ 400,000
	Stormwater Total					**$ 1,390,000**	**$ 1,427,000**	**$ 1,425,000**	**$ 1,325,000**	**$ 1,490,000**
Grand Total						**$ 13,187,441**	**$ 11,207,648**	**$ 9,963,625**	**$ 8,267,240**	**$ 8,689,728**

Revenue Sources:					
Cash Funded Projects from Capital Reserve Fund	$ 11,880,375	$ 9,890,288	$ 8,729,545	#REF!	$ 7,429,127
County Funding of Facilities Projects	$ 307,066	$ 102,360	$ 29,829	#REF!	$ 76,265
Restricted Contributions - Museum Capital Projects (401021004)	$	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Restricted Contributions - Private Development & Vacation Projects (401021005)	$ 1,000,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Other Revenues (Unrestricted Contributions) - Cable Grant Projects	$	$ 215,000	$ 204,251	$ 194,037	$ 184,336
Grand Total	**$ 13,187,441**	**$ 11,207,648**	**$ 9,963,625**	**#REF!**	**$ 8,689,728**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
REVENUES:									
Property Tax	$ 7,222,533	$ 7,603,495	$ 7,603,495	$ 7,724,913	$ 7,921,739	$ 8,110,664	$ 8,319,067	$ 8,517,555	$ 8,697,162
Income Tax	5,337,211	5,622,167	5,622,167	5,969,111	6,259,458	6,393,913	6,522,296	6,618,306	6,806,456
Intergovernmental Revenues (CVTRS / Revenue Sharing)	3,109,600	3,099,666	3,099,666	3,509,007	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079
Local Community Stabilization Share	123,812	58,934	58,934	50,033	50,470	50,470	50,470	50,470	50,470
From DDA - Jackson Entertainment	.	107,862	107,862	372,716	966,990	966,000	1,025,880	303,338	-
From Brownfield - Jackson Entertainment/Dwelling Place	-	105,907	105,907	172,517	177,693	183,024	188,515	194,170	199,995
From Brownfield - Canal Street Brewing	362,218	162,372	162,372	164,615	169,553	174,640	179,879	185,275	190,834
Interest on Investments	1,352,971	940,277	940,277	1,298,447	1,327,739	1,354,424	1,304,024	1,271,935	1,229,857
Miscellaneous Other Revenue: Lyon Square Project-DDA Reimbursement	129,903	577,420	577,420	577,420	578,120	578,220	577,720	577,960	577,600
Miscellaneous Other Revenue: Reimbursements and Contributions	42,631	-							
Miscellaneous Other Revenue: Amphitheater Project-DDA Reimbursement	-	-	1,450,675	1,450,674	1,452,500	1,453,750	1,453,500	1,451,750	1,453,500
Miscellaneous Other Revenue: Amphitheater Parking Structure Project-CAA Reimb	-	-		-	1,434,153	1,098,500	1,098,500	1,098,500	1,508,000
Other Financing Sources: LTGO Bonds 2024 (FY2044) Fund 1500 Scribner	-	-	2,685,761	2,685,761	2,229,884	2,227,780	2,227,971	2,230,267	2,226,824
Other Financing Sources: CIB Series 2017 Bond Proceeds / Closeout	169,920	-	-	-	-	-	-	-	-
Total Revenue:	17,850,799	18,278,100	22,414,536	23,975,214	25,757,378	25,780,464	26,136,901	25,688,605	26,129,777
EXPENDITURES:									
Debt Obligations (fiscal year completed)									
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	319,446	321,771	321,771	321,771	319,946	316,796	312,296	312,496	308,512
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	661,300	660,625	660,625	660,625	657,500	658,500	658,500	657,500	655,500
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	179,278	183,796	183,796	183,796	182,324	180,516	183,377	180,853	177,990
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	62,625	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	89,863	92,686	92,686	92,686	90,354	94,660	97,053	99,296	98,107
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	52,498	53,151	53,151	53,151	53,660	53,115	51,590	-	-
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	128,284	129,889	129,889	129,889	131,130	129,800	126,075	-	-
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-$8.21M ($9M Total Proceeds)	629,950	629,150	629,150	629,150	626,525	626,900	626,525	630,775	628,150
- LTGO Bonds 2022 (FY2042) Fund 4014 Street Lighting-$11.790M	737,339	735,164	735,164	735,164	734,176	737,308	733,851	737,751	737,789
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-$3.6M	401,995	403,648	403,648	403,648	399,835	400,335	-	-	-
- LTGO Bonds 2024 (FY2044) Fund 4015 Lyon Square-$9.130M	162,379	721,775	721,775	721,775	722,650	722,775	722,150	722,450	722,000
- LTGO Bonds 2024 (FY2044) Fund Amphitheater-$18.265M	-	-	1,450,674	1,450,674	1,452,500	1,453,750	1,453,500	1,451,750	1,453,500
- LTGO Bonds 2024 (FY2044) Fund 1500 Scribner-$54.505M	-	-	3,510,340	3,974,500	3,471,750	3,467,000	3,465,000	3,465,500	3,458,750
- LTGO Bonds 2024 (FY2054) Fund CIB Parking Structure-$21.97M	-	-	-	-	1,434,153	1,098,500	1,098,500	1,098,500	1,508,000
- Capital Improvmt Bonds 2024 (FY2044) ELC & Belknapp Chiller	-	-	294,503	294,503	863,375	861,750	869,125	865,500	866,000
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,192,659	1,191,165	1,191,165	1,191,165	1,131,551	-	-	-	-
Lease - Human Services Complex (ACSET)	139,521	155,936	155,936	155,936	155,936	155,265	153,879	153,087	153,087
Sub-total - Debt and Other Long Term Obligations	4,757,137	5,341,156	10,596,673	11,060,833	12,489,765	11,019,370	10,613,821	10,437,858	10,829,785

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	1,106,000	960,000	960,000	960,000	1,390,000	1,427,000	1,425,000	1,325,000	1,490,000
- Facilities Management	5,108,026	6,542,027	6,542,027	6,542,027	3,820,949	3,872,766	5,437,415	4,391,095	4,314,829
- Fire Equipment	1,075,000	-	-	-	800,000	645,000	645,000	470,000	750,000
- Parks & Recreation	250,000	250,000	250,000	250,000	-	-	-	-	-
- Police Equipment	861,980	343,000	343,000	343,000	49,000	645,000	300,000	-	-
- Street Lighting	-	1,083,812	1,083,812	1,083,812	2,599,426	2,245,522	117,130	182,108	194,298
- Engineering Department - Grand River Revitalization	925,000	1,140,000	1,140,000	1,140,000	1,040,000	1,055,000	805,000	705,000	680,000
- Other Engineering Department Managed Projects	1,149,500	150,000	150,000	150,000		-	-	-	-
Sub-total - Transfers to Capital Improvement Fund	10,475,506	10,468,839	10,468,839	10,468,839	11,880,375	9,890,288	8,729,545	7,073,203	7,429,127
Cost Allocation - A-87	57,746	68,027	68,027	67,942	107,739	109,894	112,092	114,334	116,621
Capital Project Closeouts/Adj's from/to Capital Improvement Fund (9953 - Op Transfer)	(273,197)	-	30,375	-	-	-	-	-	-
Repairs at Various Cemeteries (9953 - Op Transfer to Cemetery Fund)	325,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Grand Rapids Public Museum (9490 - Capital Contributions)	2,500,000	-	-	-	-	-	-	-	-
Proposed bonds									
Proposed Bonds 2026 (FY2056) Fire training center $24M	0	0	0	0	1,420,152	1,420,152	1,420,152	1,420,152	1,420,152
Proposed Bonds 2026 (FY2056) Fire training center (gap) $10M	0	0	0	0	591,730	591,730	591,730	591,730	591,730
Proposed Bonds 2028 (FY2048) Street Lighting ($12.0 million)	0	-	-	-	0	0	851,508	851,508	851,508
KCDC Bonds 2026 (FY2046) Knapp's Corner Drainage ($14 million)	0	0	0	0	993,426	993,426	993,426	993,426	993,426
Proposed Bonds 2025 (FY2055) Amphitheater/Soccer Stadium ($128 million)	0	0	0	0	7,574,144	7,574,144	7,574,144	7,574,144	7,574,144
Proposed Bonds 2025 (FY2055) Amphitheater/Soccer Stadium - CAA Reimbursement (10(	0	0	0	0	(7,574,144)	(7,574,144)	(7,574,144)	(7,574,144)	(7,574,144)
Proposed Bonds 2025 (FY2055) Scribner additional funding ($20 million)					1,183,460	1,183,460	1,183,460	1,183,460	1,183,460
Proposed Bonds 2026 (FY2056) Calder Plaza restoration ($12 million)					710,076	710,076	710,076	710,076	710,076
Total Expenditures:	17,842,192	16,378,022	21,663,914	22,097,614	29,876,723	26,418,396	25,705,810	23,875,747	24,625,885
Operating Excess (Deficiency)	8,606	1,900,078	750,622	1,877,600	(4,119,345)	(637,932)	431,091	1,812,858	1,503,892
Beginning Fund Balance	7,656,220	7,664,826	7,664,826	7,664,826	9,542,427	5,423,082	4,785,150	5,216,241	7,029,099
Ending Fund Balance	**$ 7,664,826**	**$ 9,564,904**	**$ 8,415,448**	**$ 9,542,427**	**$ 5,423,082**	**$ 4,785,150**	**$ 5,216,241**	**$ 7,029,099**	**$ 8,532,991**
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
Unassigned Fund Balance	6,664,826	8,564,904	7,415,448	8,542,427	4,423,082	3,785,150	4,216,241	6,029,099	7,532,991
Total	7,664,826	9,564,904	8,415,448	9,542,427	5,423,082	4,785,150	5,216,241	7,029,099	8,532,991

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	169	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2017 Total	**169**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	169,920	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2017 Total	**169,920**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2017 NET	**-169,751**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**169,751**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Ending Fund Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	10,009	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2021 Total	**10,009**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	61	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	22,167	0	0	0	0	0	0	0	0
970-Capital Outlays	4,754,684	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 2021 Total	**4,776,912**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2021 NET	**-4,766,903**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**4,224,436**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**
Ending Fund Balance	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**	**-542,467**
Summary of Reserves									
Ending Fund Balance	-542,467	-542,467	-542,467	-542,467	-542,467	-542,467	-542,467	-542,467	-542,467
Assigned to Capital Projects	542,467	542,467	542,467	542,467	542,467	542,467	542,467	542,467	542,467
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	279,355	0	185,645	101,089	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	9,627,152	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2023 Total	**9,906,507**	**0**	**185,645**	**101,089**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	699	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	33,750	0	0	0	0	0	0	0	0
970-Capital Outlays	5,111,272	0	4,855,955	4,390,256	0	0	0	0	0
990-Debt Service	89,975	0	35,450	500	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2023 Total	**5,234,997**	**0**	**4,891,405**	**4,391,455**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2023 NET	**4,671,510**	**0**	**-4,705,760**	**-4,290,366**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**0**	**4,671,510**	**4,671,510**	**4,671,510**	**381,144**	**381,144**	**381,144**	**381,144**	**381,144**
Ending Fund Balance	**4,671,510**	**4,671,510**	**-34,250**	**381,144**	**381,144**	**381,144**	**381,144**	**381,144**	**381,144**
Summary of Reserves									
Ending Fund Balance	4,671,510	4,671,510	-34,250	381,144	381,144	381,144	381,144	381,144	381,144
Assigned to Capital Projects	-4,671,510	-4,671,510	34,250	-381,144	-381,144	-381,144	-381,144	-381,144	-381,144
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	703	0	499,297	557,735	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	20,499,825	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total	**20,500,528**	**0**	**499,297**	**557,735**	**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	-22,500	21,303	0	0	0	0	0
970-Capital Outlays	0	0	20,866,847	17,809,599	0	0	0	0	0
990-Debt Service	110,198	0	22,781	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total	**110,198**	**0**	**20,867,128**	**17,830,902**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2024 NET	**20,390,330**	**0**	**-20,367,831**	**-17,273,167**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**0**	**20,390,330**	**20,390,330**	**20,390,330**	**3,117,163**	**3,117,163**	**3,117,163**	**3,117,163**	**3,117,163**
Ending Fund Balance	**20,390,330**	**20,390,330**	**22,499**	**3,117,163**	**3,117,163**	**3,117,163**	**3,117,163**	**3,117,163**	**3,117,163**
Summary of Reserves									
Ending Fund Balance	20,390,330	20,390,330	22,499	3,117,163	3,117,163	3,117,163	3,117,163	3,117,163	3,117,163
Assigned to Capital Projects	-20,390,330	-20,390,330	-22,499	-3,117,163	-3,117,163	-3,117,163	-3,117,163	-3,117,163	-3,117,163
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	2,000,000	2,000,000	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	59,999,433	59,999,433	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total	**0**	**0**	**61,999,433**	**61,999,433**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	61,602,608	19,280,953	0	0	0	0	0
990-Debt Service	0	0	396,825	396,825	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 Total	**0**	**0**	**61,999,433**	**19,677,778**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2024 NET	**0**	**0**	**0**	**42,321,655**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**0**	**0**	**0**	**0**	**42,321,655**	**42,321,655**	**42,321,655**	**42,321,655**	**42,321,655**
Ending Fund Balance	**0**	**0**	**0**	**42,321,655**	**42,321,655**	**42,321,655**	**42,321,655**	**42,321,655**	**42,321,655**
Summary of Reserves									
Ending Fund Balance	0	0	0	42,321,655	42,321,655	42,321,655	42,321,655	42,321,655	42,321,655
Assigned to Capital Projects	0	0	0	-42,321,655	-42,321,655	-42,321,655	-42,321,655	-42,321,655	-42,321,655
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
CIB SERIES 2024 - STREET LIGHTING (ELC) & CHILLER (4018)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	500,000	500,000	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	12,370,163	12,370,163	0	0	0	0	0
Capital Improvement Bonds Series 2024 -	**0**	**0**	**12,870,163**	**12,870,163**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	12,761,563	3,074,000	0	0	0	0	0
990-Debt Service	0	0	108,600	108,600	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 -	**0**	**0**	**12,870,163**	**3,182,600**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2024 -	**0**	**0**	**0**	**9,687,563**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**0**	**0**	**0**	**0**	**9,687,563**	**9,687,563**	**9,687,563**	**9,687,563**	**9,687,563**
Ending Fund Balance	**0**	**0**	**0**	**9,687,563**	**9,687,563**	**9,687,563**	**9,687,563**	**9,687,563**	**9,687,563**
Summary of Reserves									
Ending Fund Balance	0	0	0	9,687,563	9,687,563	9,687,563	9,687,563	9,687,563	9,687,563
Assigned to Capital Projects	0	0	0	-9,687,563	-9,687,563	-9,687,563	-9,687,563	-9,687,563	-9,687,563
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
CIB SERIES 2024-AMPHITHEATER GARAGE (4019)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
539-State Revenues	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	500,000	500,000	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	24,039,668	24,039,668	0	0	0	0	0
Capital Improvement Bonds Series 2024 -	**0**	**0**	**24,539,668**	**24,539,668**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	0	0	24,297,606	2,499,857	0	0	0	0	0
990-Debt Service	0	0	242,062	242,062	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Capital Improvement Bonds Series 2024 -	**0**	**0**	**24,539,668**	**2,741,919**	**0**	**0**	**0**	**0**	**0**
Capital Improvement Bonds Series 2024 -	**0**	**0**	**0**	**21,797,749**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**0**	**0**	**0**	**0**	**21,797,749**	**21,797,749**	**21,797,749**	**21,797,749**	**21,797,749**
Ending Fund Balance	**0**	**0**	**0**	**21,797,749**	**21,797,749**	**21,797,749**	**21,797,749**	**21,797,749**	**21,797,749**
Summary of Reserves									
Ending Fund Balance	0	0	0	21,797,749	21,797,749	21,797,749	21,797,749	21,797,749	21,797,749
Assigned to Capital Projects	0	0	0	-21,797,749	-21,797,749	-21,797,749	-21,797,749	-21,797,749	-21,797,749
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate*	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	-7,795	0	-94,384	0	0	0	0	0	0
671-Other Revenues	0	0	96,844	0	0	0	0	0	0
695-Other Financing Sources	2,664,897	1,439,545	1,664,595	939,545	0	955,142	1,007,869	1,059,534	1,112,412
Streets-Capital Projects Total Revenues	**2,657,102**	**1,439,545**	**1,667,055**	**939,545**	**0**	**955,142**	**1,007,869**	**1,059,534**	**1,112,412**
Expenditures									
701-Personal Services	0		1,177	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	7,444		-3,317	0	0	0	0	0	0
970-Capital Outlays	326,038	1,439,545	7,185,790	939,545	0	955,142	1,007,869	1,059,534	1,112,412
995-Other Financing	0	0	0	0	0	0	0	0	0
Streets-Capital Projects Total Expenditures	**333,482**	**1,439,545**	**7,183,650**	**939,545**	**0**	**955,142**	**1,007,869**	**1,059,534**	**1,112,412**
Streets-Capital Projects NET INCOME (LOSS)	**2,323,620**	**0**	**-5,516,595**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**3,192,975**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**
Ending Fund Balance	**5,516,595**	**5,516,595**	**0**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**	**5,516,595**
Summary of Reserves									
Ending Fund Balance	5,516,595	5,516,595	0	5,516,595	5,516,595	5,516,595	5,516,595	5,516,595	5,516,595
Assigned to Capital Projects	-5,516,595	-5,516,595	0	-5,516,595	-5,516,595	-5,516,595	-5,516,595	-5,516,595	-5,516,595
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
FY2026 FINAL FISCAL PLAN
STREETS-CAPITAL PROJECTS FUND (4050)

						FY2026	FY2027	FY2028	FY2029	FY2030
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Adopted	Forecast	Forecast	Forecast	Forecast
519	Traffic Safety	405025008	Traffic Signal Improvements	9880	Construction In Progress	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	Traffic Safety Total					**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
447	Engineering Services	405019076	Add'l State Investment per Formula	9880	Construction In Progress	($ 1,805,000)	$ 5,142	$ 57,869	($ 390,466)	$ 662,412
		405026012	MLK East Ramp Bridge Repl	9880	Construction In Progress	$ 605,000	$	$	$	$
		405026013	E Beltline at I-96 Ped Enhance	9880	Construction In Progress	$ 1,000,000	$	$	$	$
		TEMP24048	US131 & Wealthy Local St Ext	9880	Construction In Progress	$	$ 500,000	$ 500,000	$ 1,000,000	$
		TEMP26066	MDOT Projects ACT 51 Share	9880	Construction In Progress	$	$ 250,000	$ 250,000	$ 250,000	$ 250,000
	Engineering Services					**($ 200,000)**	**$ 755,142**	**$ 807,869**	**$ 859,534**	**$ 912,412**
Grand Total						**$**	**$ 955,142**	**$ 1,007,869**	**$ 1,059,534**	**$ 1,112,412**

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
REVENUE										
PARKS & RECREATION CAPITAL PROJECTS (4080)										
501	Federal Grants	0	0	479,600	479,600					
539	State Grants	525,000	0	997,900	997,900					
664	Investment Income & Rentals	0	0	0	176,260	180,236	183,859	177,017	172,661	166,949
671	Other Revenues	0	0	199,999	50,000					
695	Other Financing Sources	4,006,903	2,240,000	3,011,000	3,011,000	3,734,247	3,313,145	2,847,194	3,132,530	2,662,596
PARKS & RECREATION CAPITAL PROJECTS-CAPITAL Total Revenue		***4,531,903***	***2,240,000***	***4,688,499***	***4,714,760***	***3,914,483***	***3,497,004***	***3,024,211***	***3,305,191***	***2,829,545***
EXPENDITURES										
PARKS & RECREATION CAPITAL PROJECTS (4080)										
970	Other Services and Charges	1,318	0	0	0	0	0	0	0	0
970	Capital Outlay	525,443	2,240,000	4,688,499	4,538,500	3,734,247	3,313,145	2,847,194	2,832,530	2,662,596
995	Other Financing	0	0	0	0	0	0	0	0	0
PARKS & RECREATION CAPITAL PROJECTS Total Expenditures		***526,761***	***2,240,000***	***4,688,499***	***4,538,500***	***3,734,247***	***3,313,145***	***2,847,194***	***2,832,530***	***2,662,596***
PARKS & RECREATION CAPITAL PROJECTS NET INCOME (LOSS)		**4,005,142**	**0**	**0**	**176,260**	**180,236**	**183,859**	**177,017**	**472,661**	**166,949**
Beginning Fund Balance		-	4,005,142	4,005,142	4,005,142	4,181,402	4,361,638	4,545,497	4,722,514	5,195,175
Ending Fund Balance		**4,005,142**	**4,005,142**	**4,005,142**	**4,181,402**	**4,361,638**	**4,545,497**	**4,722,514**	**5,195,175**	**5,362,124**
Reserve Targets:										
Assigned to Capital		4,005,142	4,005,142	4,005,142	4,181,402	4,361,638	4,545,497	4,722,514	5,195,175	5,362,124
Unassigned Cash		0	0	0	0	0	0	0	0	0
Total		4,005,142	4,005,142	4,005,142	4,181,402	4,361,638	4,545,497	4,722,514	5,195,175	5,362,124
Unassigned Cash as a % of Total Current Spending		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
PARKS AND RECREATION-CAPITAL PROJECTS FUND (4080)

						FY2026	FY2027	FY2028	FY2029	FY2030
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Adopted	Forecast	Forecast	Forecast	Forecast
567	Cemetery	408026059	Fulton Cemetery	9880	Construction In Progress	$ 285,000	$ 55,000	$	$ 55,000	$
		408026060	Greenwood Cemetery	9880	Construction In Progress	$ 645,000	$ 800,000	$ 500,000	$ 295,000	$ 30,000
		408026061	Oakhill Cemetery	9880	Construction In Progress	$ 125,000	$ 172,000	$	$	$
		408026062	Woodlawn Cemetery	9880	Construction In Progress	$ 150,000	$	$	$ 120,000	$ 205,000
		408026063	Fairplains Cemetery	9880	Construction In Progress	$ 194,000	$ 50,000	$ 20,000	$ 43,000	$ 115,000
	Cemetery Total					**$ 1,399,000**	**$ 1,077,000**	**$ 520,000**	**$ 513,000**	**$ 350,000**
751	Parks and Recreation	408024084	Riverside Park Impr	9740	Land Improvements	$ 115,247	$	$	$ 1,500,000	$
		408024088	Canal Park Impr	9740	Land Improvements	$ 350,000	$	$	$	$
		408024099	Garfield Park Lodge Impr	9740	Land Improvements	$	$	$	$	$ 1,000,000
		408024102	Leonard to Ann	9740	Land Improvements	$ 150,000	$	$	$	$
		408025001	Camelot Park Improvements	9740	Land Improvements	$ 300,000	$	$	$	$
		408025005	Huff Park Improvements	9740	Land Improvements	$	$	$	$	$ 300,000
		408025007	Ah Nab Awen "Indian Mounds"	9740	Land Improvements	$ 1,200,000	$	$	$	$
		408026057	Bike Park Improvements	9740	Land Improvements	$ 100,000	$ 300,000	$	$	$
		408026058	Joe Taylor Park	9740	Land Improvements	$ 120,000	$	$	$	$
		408124095	Roosevelt Park Lodge Impr	9755	Building Additions	$	$ 1,472,205	$	$	$
		TEMP25113	32nd St Park Construction	9740	Land Improvements	$	$ 100,000	$ 402,194	$	$
		TEMP25116	Boston Square	9740	Land Improvements	$	$	$ 400,000	$	$
		TEMP25118	Dickinson Park	9740	Land Improvements	$	$	$ 50,000	$	$
		TEMP25119	Douglas Park	9740	Land Improvements	$	$	$	$	$ 200,000
		TEMP25121	Ken O Sha Trail Improvements	9740	Land Improvements	$	$	$	$ 419,530	$
		TEMP25123	Mackay Jaycee	9740	Land Improvements	$	$	$ 1,400,000	$ 400,000	$
		TEMP25125	Wilcox Park	9740	Land Improvements	$	$	$ 75,000	$	$ 612,596
		TEMP26069	Belknap	9740	Land Improvements	$	$ 363,940	$	$	$
		TEMP26072	Westown Commons Improvements	9740	Land Improvements	$	$	$	$	$ 200,000
	Parks and Recreation					**$ 2,335,247**	**$ 2,236,145**	**$ 2,327,194**	**$ 2,319,530**	**$ 2,312,596**
Grand Total						**$ 3,734,247**	**$ 3,313,145**	**$ 2,847,194**	**$ 2,832,530**	**$ 2,662,596**

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	PROPOSED 2027	PROPOSED 2028	PROPOSED 2029	PROPOSED 2030
REVENUE										
501	Federal Grants (4090)	522,157	200,000	200,000	200,000	249,900	249,900	249,900	249,900	249,900
539	State Grants (4090)	0	0	0	0	0	0	0	0	0
580	Contribution From Local Units	266,806	0	0	53,721	0	0	0	0	0
664	Investment Income & Rentals	464,031	0	0	0	0	0	0	0	0
671	Other Revenues	699,567	0	0	0	0	0	0	0	0
695	Operating Trfr from VS 2040 Fund-Bridge Investment	30,000	560,000	560,000	25,000	850,000	50,000	50,000	50,000	50,000
695	Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	675,000	845,000	845,000	845,000	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	300,000	325,000	325,000	325,000	350,000	375,000	400,000	425,000	450,000
695	Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	10,493,294	11,778,639	16,376,714	18,481,928	17,896,438	16,885,148	17,098,043	17,273,118	17,726,810
VITAL STREETS Total Revenue		***13,550,855***	***13,808,639***	***18,406,714***	***20,030,649***	***20,121,338***	***18,335,048***	***18,572,943***	***18,773,018***	***19,251,710***
EXPENDITURES										
Bridge Investment (970)		38,285	560,000	560,000	25,000	850,000	50,000	50,000	50,000	50,000
Major/Local Street Investment										
970	Preventative Maintenance-Contracts (2)	908,349	0	0	0	0	0	0	0	0
970	Capital Outlay - Rehabilitation Work (1) (2)	13,880	0	0	0	0	0	0	0	0
970	Capital Outlay - Reconstruction Work (1) (2)	23,588	0	0	0	0	0	0	0	0
	Other Non-Categorized	253	0	0	0	0	0	0	0	0
Traffic Safety/Signals & Trunk Line										
970	Capital Outlay - Traffic Safety/Signals (4090)	234,046	1,045,000	1,045,000	1,098,721	924,900	924,900	924,900	924,900	924,900
800	Other Services and Charges - Traffic Safety/Signals (4090)	276,142	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)	764	0	0	0	0	0	0	0	0
	Other Non-Categorized	0	0	0	0	0	0	0	0	0
Public ROW and Green Infrastructure Maintenance (995)		347,245	325,000	325,000	325,000	350,000	375,000	400,000	425,000	450,000
Vital Streets Trees (970)		92,963	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Non-Categorized Projects (800)		0	0	0	0	0	0	0	0	0
Other Non-Categorized Projects (970)/Includes Prelim Engineering & IIP		3,242,188	11,778,639	16,376,714	18,481,928	17,896,438	16,885,148	17,098,043	17,273,118	17,726,810
VITAL STREETS Total Expenditures		***5,177,703***	***13,808,639***	***18,406,714***	***20,030,649***	***20,121,338***	***18,335,048***	***18,572,943***	***18,773,018***	***19,251,710***
VITAL STREETS NET INCOME (LOSS)		**8,373,152**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance		8,251,166	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318
Ending Fund Balance		**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**	**16,624,318**
Reserve Targets:										
Assigned to Capital Investment		16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318
Unassigned Fund Balance		0	0	0	0	0	0	0	0	0
Total		16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318	16,624,318

(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
FY2026 FINAL FISCAL PLAN
VITAL STREETS CAPITAL PROJECTS FUND (4090)

						FY2026	FY2027	FY2028	FY2029	FY2030
Department Number	Department Name	Project Code	Project Name	Budget Object Code	Budget Object Name	Adopted	Forecast	Forecast	Forecast	Forecast
449	Streets	409015298	Infrastructure Investment Project	9880	Construction In Progress	$ 17,796,438	$ 16,760,148	$ 16,973,043	$ 17,148,118	$ 17,601,810
		409020025	Preliminary Engineering	9880	Construction In Progress	$	$ 25,000	$ 25,000	$ 25,000	$ 25,000
		409023016	Var Loc Bridge Repairs	9880	Construction In Progress	$ 850,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		409023017	Public ROW & Green Infrastr	9955	Operating Trans-Misc	$ 350,000	$ 375,000	$ 400,000	$ 425,000	$ 450,000
		409023018	Vital Streets Trees	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		409023019	Var Loc CIPP	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	Streets Total					**$ 19,196,438**	**$ 17,410,148**	**$ 17,648,043**	**$ 17,848,118**	**$ 18,326,810**
519	Traffic Safety	409026014G	CMAQ Traffic Signal Optimization Phase 20	9880	Construction In Progress	$ 299,900	$ 299,900	$ 299,900	$ 299,900	$ 299,900
		409026016	2026 Traffic Calming	9880	Construction In Progress	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
		409026017	2026 HSIP RRFB	9880	Construction In Progress	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
		409026018	2026 Non-Motorized Network	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	Traffic Safety					**$ 924,900**	**$ 924,900**	**$ 924,900**	**$ 924,900**	**$ 924,900**
Grand Total						**$ 20,121,338**	**$ 18,335,048**	**$ 18,572,943**	**$ 18,773,018**	**$ 19,251,710**

VITAL STREETS
FY2026 – FY2030 Capital Plan

SOURCES - VITAL STREETS					
FISCAL YEAR	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**
Act 51 Revenues	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608
Income Tax Support	$ 19,094,139	$ 19,352,315	$ 19,626,226	$ 19,916,353	$ 20,489,845
GOF Support	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000
Grants (estimated)	$ 4,368,199	$ 4,246,123	$ 3,555,000	$ 3,111,778	$ 6,194,500
Bond Principal Repayment - Sidewalks	$ 64,854				
State Investment	$ 8,007,213	$ 8,117,149	$ 8,227,993	$ 8,341,444	$ 8,457,556
Cash Available (FY2024)	$ 10,900,000	$ 8,000,000	$ 4,000,000	$ 1,000,000	$ -
	$ 46,768,013	$ 44,049,195	$ 39,742,827	$ 36,703,183	$ 39,475,509
USES - VITAL STREETS					
FISCAL YEAR	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**
Transfer - Sidewalks (Share of Income Tax)	$ 3,054,661	$ 3,095,964	$ 3,139,784	$ 3,186,198	$ 3,277,945
Bond/Interest Payments	$ 2,126,250				
Traffic Safety/Signals	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000
Trunkline - Act 51	$ -	$ -	$ -	$ -	$ -
Bridges	$ 850,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
FAU	$ 17,178,031	$ 12,929,354	$ 12,661,906	$ 11,949,439	$ 13,555,975
Preventative Maintenance	$ 9,151,156	$ 4,835,566	$ 8,033,910	$ 6,764,651	$ 9,480,975
Rehabilitation	$ 175,000	$ 842,600	$ 2,026,200	$ 5,184,788	$ 1,335,000
Reconstruction	$ 7,851,875	$ 7,251,188	$ 2,601,795	$ -	$ 2,740,000
MNF	$ 700,000	$ 343,936	$ 427,200	$ 731,912	$ 793,584
Preventative Maintenance	$ 700,000	$ 343,936	$ 427,200	$ 731,912	$ 793,584
Rehabilitation	$ -	$ -	$ -	$ -	$ -
Reconstruction	$ -	$ -	$ -	$ -	$ -
LOCAL	$ 11,768,762	$ 17,060,063	$ 13,664,082	$ 10,605,924	$ 9,254,008
Preventative Maintenance	$ 11,045,455	$ 12,324,082	$ 9,023,384	$ 8,116,800	$ 9,254,008
Rehabilitation	$ 723,307	$ 4,735,982	$ 4,640,698	$ 1,087,284	$ -
Reconstruction	$ -	$ -	$ -	$ 1,401,840	$ -
Sidewalks - Connectivity and Local Share	$ 1,615,858	$ 1,160,612	$ 1,000,000	$ 1,744,000	$ 1,000,000
GRANTS	$ 4,368,199	$ 4,246,123	$ 3,555,000	$ 3,111,778	$ 6,194,500
CIPP Lining of Storm Sewers	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
ROW/Green Infrastructure Maintenance	$ 350,000	$ 375,000	$ 400,000	$ 425,000	$ 450,000
Contingency Account	$ 3,954,950	$ 4,008,107	$ 4,062,520	$ 4,118,216	$ 4,118,216
	$ 46,741,711	$ 44,044,159	$ 39,735,491	$ 36,697,466	$ 39,469,228
Sources Less Uses	$ 26,302	$ 5,036	$ 7,336	$ 5,717	$ 6,283

VITAL STREETS
FY2026 – FY2030 Capital Plan

ADVANCE, FY2016 - FY2025

Local	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	461.0	136.955	$15,163,770	448.0	91.868	$15,621,260	492.0	114.209	$23,621,711	1401.0	343.032	$54,406,741
Rehabilitation	9.0	2.592	$1,204,833	27.0	6.865	$4,260,225	28.0	8.902	$6,527,431	64.0	18.359	$11,992,490
Reconstruction	24.0	5.33	$7,226,088	17.0	6.400	$6,966,847	11.0	4.275	$6,744,690	52.0	16.005	$20,937,625
LOCAL TOTAL	494.0	144.877	$23,594,692	492.0	105.133	$26,848,333	531.0	127.386	$36,893,832	1517.0	377.396	$87,336,857

Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	56.0	12.979	$1,616,937	40.0	9.616	$2,045,547	71.0	20.169	$2,718,944	167.0	42.764	$6,381,428
Rehabilitation	15.5	7.436	$4,443,802	10.0	3.817	$2,417,028	10.5	2.062	$1,273,672	36.0	13.315	$8,134,502
Reconstruction	10.0	2.440	$4,970,582	6.0	0.769	$1,159,315	4.0	2.149	$3,018,651	20.0	5.357	$9,148,548
MAJOR NON-FAU TOTAL	81.5	22.855	$11,031,321	56.0	14.202	$5,621,890	85.5	24.379	$7,011,267	223.0	61.436	$23,664,478

FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	143.0	52.717	$7,078,851	131.5	69.459	$12,030,216	59.5	29.999	$8,231,446	334.0	152.175	$27,340,514
Rehabilitation	24.5	12.685	$11,696,302	22.0	11.096	$12,931,618	28.5	14.100	$10,399,717	75.0	37.881	$35,027,637
Reconstruction	22.0	6.606	$16,433,063	30.0	8.423	$17,458,327	12.0	4.168	$12,453,707	0.0	19.196	$46,345,097
FAU TOTAL	189.5	72.008	$35,208,217	183.5	88.977	$42,420,161	100	48.267	$31,084,870	409.0	209.252	$108,713,248

TOTAL LOCAL, MAJOR NON-FAU and FAU	**765.0**	**239.740**	**$71,298,293**	**731.5**	**208.312**	**$77,394,165**	**716.5**	**200.032**	**$75,742,590**	**2149.0**	**648.084**	**$219,714,583**

VITAL STREETS
FY2026 – FY2030 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	24.0	11.061	$4,625,140	12.0	10.260	$1,955,221	14.0	3.184	$4,465,094	50.0	24.505	$11,045,455
Rehabilitation	0.0	0.000	$0	4.0	0.830	$564,590	1.0	0.286	$158,717	5.0	1.116	$723,307
Reconstruction	0.0	0	$0	0.0	0.000	$0	0.0	0	$0	0.0	0.000	$0
LOCAL TOTAL	24.0	11.061	$4,625,140	16.0	11.090	$2,519,811	15.0	3.470	$4,623,811	55.0	25.621	$11,768,762
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	$700,000	0.0	0.000	$0	1.0	0.670	$700,000
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	1.0	0.670	$700,000	0.0	0.000	$0	1.0	0.670	$700,000
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	7.0	2.553	$4,304,286	5.0	2.418	$3,380,741	3.0	1.176	$1,466,130	15.0	6.147	$9,151,156
Rehabilitation	0.0	0.000	$41,667	0.0	0	$91,667	0.0	0	$41,667	0.0	0	$175,000
Reconstruction	2.0	1.046	$2,664,390	2.0	0.310	$1,900,692	2.0	0.058	$3,286,792	6.0	1.414	$7,851,875
FAU TOTAL	9.0	3.599	$7,010,342	7.0	2.728	$5,373,099	5	1.234	$4,794,589	21.0	7.561	$17,178,031
TOTAL LOCAL, MAJOR NON-FAU and FAU	**33.0**	**14.660**	**$11,635,482**	**24.0**	**14.488**	**$8,592,911**	**20.0**	**4.704**	**$9,418,400**	**77**	**33.852**	**$29,646,793**
			$82,933,775			$85,987,075			$85,160,990			

VITAL STREETS
FY2026 – FY2030 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	30.0	7.955	$4,936,312	22.0	6.930	$3,891,094	10.0	10.091	$3,496,676	62	24.977	$12,324,082
Rehabilitation	7.0	2.304	$1,719,470	4.0	0.807	$449,856	5.0	1.577	$2,566,656	16	4.687	$4,735,982
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
LOCAL TOTAL	37.0	10.259	$6,655,782	26.0	7.737	$4,340,950	15.0	11.668	$6,063,332	78.0	29.664	$17,060,063
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	$343,936	1	0.154	$343,936
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	0.0	0.000	$0	1.0	0.154	$343,936	1.0	0.154	$343,936
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	3.0	1.149	$1,537,479	3.0	1.472	$2,656,914	1.0	0.501	$641,173	7	3.122	$4,835,566
Rehabilitation	1.0	0.686	$759,267	0.0	0.000	$41,667	0.0	0.000	$41,667	1	0.686	$842,600
Reconstruction	5.0	1.152	$3,390,169	1.0	0.057	$517,822	2.0	0.252	$3,343,197	8	1.460	$7,251,188
FAU TOTAL	9.0	2.987	$5,686,915	4.0	1.529	$3,216,402	3.0	0.753	$4,026,037	16.0	5.268	$12,929,354
TOTAL LOCAL, MAJOR NON-FAU and FAU	**46.0**	**13.246**	**$12,342,697**	**30.0**	**9.265**	**$7,557,352**	**19**	**12.575**	**$10,433,304**	**95**	**35.086**	**$30,333,353**
			$95,276,472			$93,544,428			$95,594,294			

VITAL STREETS
FY2026 – FY2030 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	10.0	3.919	$1,549,256	7.0	2.269	$2,365,328	7.0	11.883	$5,108,800	24.0	18.071	$9,023,384
Rehabilitation	3.0	1.776	$2,625,638	0.0	0.000	$0	1.0	0.752	$2,015,059	4.0	2.528	$4,640,698
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
LOCAL TOTAL	13.0	5.695	$4,174,894	7.0	2.269	$2,365,328	8.0	12.635	$7,123,859	28.0	20.599	$13,664,082
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	$427,200	0.0	0.000	$0	1.0	0.150	$427,200
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	1.0	0.150	$427,200	0.0	0.000	$0	1.0	0.150	$427,200
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	6.0	2.255	$3,512,731	5.0	2.032	$3,468,179	1.0	0.784	$1,053,000	12.0	5.071	$8,033,910
Rehabilitation	2.0	1.178	$1,942,867	0.0	0	$41,667	0.0	0.000	$41,667	2.0	1.178	$2,026,200
Reconstruction	1.0	0.410	$2,478,935	0.0	0.000	$0	0.0	0.000	$122,860	1.0	0.410	$2,601,795
FAU TOTAL	9.0	3.8432	$7,934,533	5.0	2.032	$3,509,846	1.0	0.784	$1,217,527	15.0	6.659	$12,661,906
TOTAL LOCAL, MAJOR NON-FAU and FAU	**22.0**	**9.538**	**$12,109,428**	**13.0**	**4.451**	**$6,302,374**	**9.0**	**13.419**	**$8,341,386**	**44.0**	**27.408**	**$26,753,187**
			$107,385,899			$99,846,801			$103,935,680			

VITAL STREETS
FY2026 – FY2030 Capital Plan

FY2029												
Local	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	0.0	4.982	$1,070,368	5.0	1.491	$1,702,112	6.0	9.524	$5,344,320	11.0	15.997	$8,116,800
Rehabilitation	0.0	0.000	$0	1.0	0.109	$359,700	1.0	0.212	$727,584	2.0	0.321	$1,087,284
Reconstruction	1.0	0.232	$689,040	1.0	0.108	$712,800	$0	0.0	$0	2.0	0.340	$1,401,840
LOCAL TOTAL	1	5.214	$1,759,408	7	1.708	$2,774,612	7	9.736	$6,071,904	15.0	16.658	$10,605,924
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	0.369	$731,912	1.0	0.369	$731,912
Rehabilitation	0.0	0	$0	0.0	0	$0	0.0	0	$0	0.0	0	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0	$0
MAJOR NON-FAU TOTAL	0	0	$0	0	0	$0	1	0.369	$731,912	1.0	0.369	$731,912
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	2.0	0.963	$1,177,241	6.0	3.990	$5,587,410	0.0	0.000	$0	8.0	4.953	$6,764,651
Rehabilitation	3.0	1.710	$3,544,667	2.0	0.977	$1,598,455	0.0	0.000	$41,667	5.0	2.687	$5,184,788
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
FAU TOTAL	5.0	2.673	$4,721,908	8.0	4.967	$7,185,865	0.0	0.000	$41,667	13.0	7.640	$11,949,439
TOTAL LOCAL, MAJOR NON-FAU and FAU	**6.0**	**7.887**	**$6,481,315**	**15.0**	**6.675**	**$9,960,477**	**8.0**	**10.105**	**$6,845,483**	**29.0**	**24.667**	**$23,287,275**
			$113,867,215			$109,807,278			$110,781,162			

VITAL STREETS
FY2026 – FY2030 Capital Plan

FY2030												
Local	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	12.0	3.906	$3,163,992	22.0	4.335	$3,392,552	4.0	0.981	$2,697,464	38.0	9.221	$9,254,008
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	$0	$0	0.0	$0	0.0	0.000	$0
LOCAL TOTAL	12	3.906	$3,163,992	22	4.335	$3,392,552	4	0.981	$2,697,464	38.0	9.221	$9,254,008
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	0.501	$793,584	1.0	0.501	$793,584
Rehabilitation	0.0	0	$0	0.0	0	$0	0.0	0	$0	0.0	0	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0	$0
MAJOR NON-FAU TOTAL	0	0	$0	0	0	$0	1	0.501	$793,584	1.0	0.501	$793,584
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	6.0	1.596	$1,129,350	10.0	5.177	$4,554,625	5.0	4.007	$3,797,000	21.0	10.780	$9,480,975
Rehabilitation	2.0	0.499	$221,667	1.0	0.114	$131,667	1.0	1.253	$981,667	4.0	1.866	$1,335,000
Reconstruction	3.0	0.617	$1,187,500	3.0	0.854	$1,200,000	1.0	0.169	$352,500	7.0	1.640	$2,740,000
FAU TOTAL	11.0	2.712	$2,538,517	14.0	6.145	$5,886,292	7.0	5.429	$5,131,167	32.0	14.286	$13,555,975
TOTAL LOCAL, MAJOR NON-FAU and FAU	**23.0**	**6.618**	**$5,702,509**	**36.0**	**10.480**	**$9,278,844**	**12.0**	**6.911**	**$8,622,215**	**71.0**	**24.008**	**$23,603,567**
			$119,569,724			$119,086,122			$119,403,377			

VITAL STREETS
FY2026 – FY2030 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	537.0	168.777	$30,508,837	516.0	117.153	$28,927,567	533.0	149.872	$44,734,065	1586.0	435.802	$104,170,469
Rehabilitation	19.0	6.672	$5,549,942	36.0	8.611	$5,634,372	36.0	11.729	$11,995,447	91	27.011	$23,179,760
Reconstruction	25.0	5.562	$7,915,128	18.0	6.508	$7,679,647	11.0	4.275	$6,744,690	54	16.345	$22,339,465
LOCAL TOTAL	581.0	181.010	$43,973,907	570.0	132.272	$42,241,586	580.0	165.876	$63,474,202	1731.0	479.159	$149,689,695

Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	56.0	12.979	$1,616,937	42.0	10.436	$3,172,747	74.0	21.193	$4,588,376	172	44.608	$9,378,060
Rehabilitation	15.5	7.436	$4,443,802	10.0	3.817	$2,417,028	10.5	2.062	$1,273,672	36	13.315	$8,134,502
Reconstruction	10.0	2.440	$4,970,582	6.0	0.769	$1,159,315	4.0	2.149	$3,018,651	20	5.357	$9,148,548
MAJOR NON-FAU TOTAL	81.5	22.855	$11,031,321	58	15.022	$6,749,090	88.5	25.403	$8,880,699	228	63.27973485	$26,661,110

FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	167.0	61.233	$18,739,939	160.5	84.548	$31,678,085	69.5	36.467	$15,188,749	397	182.248	$65,606,772
Rehabilitation	32.5	16.758	$18,206,435	25.0	12.187	$14,836,740	29.5	15.353	$11,548,050	87	44.298	$44,591,225
Reconstruction	33.0	9.831	$26,154,058	36.0	9.643	$21,076,841	17.0	4.646	$19,559,056	86.0	24.120	$66,789,955
FAU TOTAL	232.5	87.823	$63,100,432	221.5	106.378	$67,591,665	116	56.466	$46,295,855	570.0	250.667	$176,987,952

TOTAL LOCAL, MAJOR NON-FAU and FAU	**895.0**	**291.688**	**$119,569,724**	**849.5**	**253.672**	**$119,086,122**	**784.5**	**247.745**	**$119,403,377**	**2529.0**	**793.105**	**$353,338,758**

[1] **ALL YEARS includes ADVANCE, FY2016 - FY2025 and FY2026 - FY2030**

FAU Street Work FY2026

Estimated Cost = $ 17,178,031 Centerline Miles = 7.561

Rotomill/Resurface 1-1/2”
Estimated Cost = $ 9,151,156
Centerline Miles = 6.147

- 3 Mile Road – Monroe Avenue to Plainfield Avenue (0.899) $950,741
- 3rd Street – 2nd Street to Seward Avenue (0.140) $220,000
- Burton Street – Eastern Avenue to Kalamazoo Avenue $86,130
- Camelot Drive – Camelot Court (East) to East Paris Avenue (0.290) $460,000
- Fountain Street – Grand Avenue to Houseman Avenue (0.270) $430,000
- Hall Street – Randolph Avenue to Division Avenue (0.188) $300,000
- Lake Michigan Drive – Garfield Avenue to National Avenue, Gold Avenue to Lexinton Avenue and Seward Avenue to Summer Avenue (0.753) $990,000
- Lyon Street – Lafayette Avenue to College Avenue (0.249) $590,000
- Lyon Street – College Avenue to Langdon Avenue (0.437) $690,000
- Monroe Avenue – Newberry/6th Streets to Coldbrook Street (0.386) $440,000
- Mt. Vernon Avenue – US131 SB Off Ramp to Douglas Street (0.174) $280,000
- North Division Avenue – Mason Street to Coldbrook Street and Plainfield Avenue – Coldbrook Street to Leonard Street (0.477) $710,000
- Plymouth Avenue – Alger Street to Burton Street (0.616) $490,000
- Sheridan Avenue – Martin Luther King, Jr. Street to Century Avenue (0.057) $90,000

FAU Street Work FY2026

Estimated Cost = $ 17,178,031 Centerline Miles = 7.561

Rotomill/Resurface 1-1/2" (continued)
Estimated Cost = $ 9,151,156
Centerline Miles = 6.147

- Valley Avenue – Bridge Street to 4th Street; 3rd Street Valley Avenue to Garfield Avenue and 4th Street – Valley Avenue to Garfield Avenue (0.592) $1,394,286
- Wealthy Street – Division Avenue to 200' West of Prospect Avenue (0.649) $1,030,000

Rotomill/Resurface 3"
Estimated Cost = $175,000
Centerline Miles = 0

Knapp Street – Truxton Drive to East City Limit $50,000

FAU Street Work FY2026

Estimated Cost = $ 17,178,031 Centerline Miles = 7.561

Reconstruction
Estimated Cost = $ 7,851,875
Centerline Miles = 1.414

- Buchanan Avenue – Corrine Street to Hall Street (0.529) $1,452,974
- Boston Street – Fuller Avenue to Plymouth Avenue $1,625,900
- Godfrey Avenue – Oxford Street to Market Avenue (0.517) $500,000
- Cesar E. Chavez Avenue – Hall Street to Beacon Street $350,316
- Ionia/Division Avenues – I-196 WB On-Ramp to Mason Street (0.252) $1,000,000
- Jefferson Avenue – Martin Luther King, Jr. Street to Logan Street $722,200
- Wealthy Street – Benjamin Avenue to Richard Terrace (0.116) $862,962
- Wealthy Street – Richard Terrace Street to Ethel Street $1,338,423

Major Non-FAU Street Work FY2026

Estimated Cost = $ 700,000 Centerline Miles = 0.670

Rotomill/Resurface 1-1/2”

Estimated Cost = $ 700,000 Centerline Miles = 0.670

- Oakwood Avenue – Knapp Street to 3 Mile Road (0.670) $700,000

Bridge Work FY2026

- Preventative Maintenance of PEARL STREET BRIDGE over the Grand River, BURTON STREET BRIDGE over CSX RR and HALL STREET BRIDGE over CSX RR $350,000
- Preventative Maintenance of WEALTHY STREET BRIDGE over the Grand River $500,000

Local Street Work FY2026

Estimated Cost = $ 11,768,762 Centerline Miles = 25.621

Rotomill/Resurface 1½”

Estimated Cost = $ 11,045,455 Centerline Miles = 24.505

- 11th Street – Garfield Avenue to Tamarack Avenue (0.247) $195,624
- Banner Street – Buchanan Avenue to Division Avenue (0.249) $197,208
- Bemis Street – Fuller Avenue to Giddings Avenue (0.246) $194,832
- Blueberry Drive – Walker Avenue to Ranch Drive (0.384) $304,128
- Brown Street – West End to Horton Avenue (0.557) $441,144
- California Street – Lane Avenue to Seward Avenue (0.497) $393,624
- Calvary Avenue – Atlantic Street to Walker Avenue (0.242) $191,664
- Calvin Avenue – South End to Burton Street (0.250) $198,000
- Carlton Avenue – Bradford Street to Cedar Street (0.222) $175,824
- Clover Drive – Ducoma Drive to Lanco Drive (0.350) $277,200
- Dawes Avenue – Stilesgate Street to Millbrook Street (0.208) $164,736
- Edgewood Avenue – 3 Mile Road to Jessie Street (0.190) $150,480
- Edith Avenue – Sweet Street to Wakely Street (0.167) $132,264
- Elliott Street – Kalamazoo Avenue to Giddings Avenue (0.101) $79,992
- Elliott Street – Madison Avenue to Union Avenue (0.255) $201,960
- Elm Street – Darwin Avenue to Buchanan Avenue (0.097) $76,824
- Elmdale Street – Eastern Avenue to Cheney Avenue (0.115) $91,080
- Fremont Avenue – 12th Street to Leonard Street (0.130) $85,800
- Fremont Street – Webster Street to Dorothy Street (0.200) $158,400

Local Street Work FY2026

Estimated Cost = $ 11,768,762 Centerline Miles = 25.621

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 11,045,455 Centerline Miles = 24.505

- Gerald Avenue – 3 Mile Road to Byers Street (0.245) $194,040
- Griggs Street – Jerome Avenue to Feakin Avenue (0.153) $100,980
- Haines Street – McDonald Street to North End (0.085) $67,320
- Hillcrest Avenue – Milford Street to Richmond Street (0.250) $198,000
- Hubbard Street – Coit Avenue to Eastern Avenue (0.236) $186,212
- Ida Avenue – Boos Street to McDonald Street (0.178) $140,976
- Innes Street = Grand Avenue to Diamond Avenue (0.374) $246,840
- Inverness Road – Burning Tree Drive to Barfield Drive (0.307) $243,144
- Joslin Street – Eastern Avenue to Blaine Avenue (0.248) $327,360
- Lamont Avenue – Leonard Street to Laughlin Drive (0.293) $232,056
- Lincoln Avenue – 2nd Street to 3rd Street and 5th Street to 6th Street (0.132) $104,544
- Lockhart Drive – West End to Bristol Avenue (0.125) $99,000
- Louise Street – Kalamazoo Avenue to Oakfield Avenue (0.126) $99,792
- Merritt Street – Blaine Avenue to Nelson Avenue (0.204) $260,374
- Newcastle Drive – Millbrook Street to Millbank Street (0.150) $70,000
- Palmer Street – Monroe Avenue to Center Avenue and Coit Avenue to Lafayette Avenue (0.284) $374,880
- Pine Avenue – 2nd Street to 6th Street (0.291) $230,472
- Quimby Street – GRE RR to Queen Avenue (0.118) $93,456

Local Street Work FY2026

Estimated Cost = $ 11,768,762 Centerline Miles = 25.621

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 11,045,455 Centerline Miles = 24.505

- Rose Street – Darwin Avenue to Division Avenue (0.346) $228,360
- Storrs Street – Madison Avenue to Union Avenue (0.255) $201,960
- Temple Street – Eastern Avenue to Kalamazoo Avenue (0.337) $266,904
- Thistledown Drive – South end to Meadowglen Drive (0.242) $133,846
- Thomas Street – Eastern Avenue to Fuller Avenue (0.497) $656,040
- Timerberlane Lane – West end to East end (0.235) $129,975
- Van Buren Avenue – Atlantic Street to Rennslaer Street and Rennslaer Street – Van Buren Avenue to White Avenue (0.349) $376,408
- Veto Street – Garfield Avenue to Lane Avenue (0.251) $198,792
- Westbrook Drive – Elmridge Drive to Westwinde Street (0.470) $372,240
- Temporary Paving – Various Locations (12.964) $1,600,000

Rotomill/Resurface 3"

Estimated Cost = $ 723,307 Centerline Miles = 1.116

- Caledonia Street – GRERR to Plainfield Avenue (.204) $161,568
- Eleanor Street – Oakwood Avenue to Cheshire Drive (0.242) $159,720
- Lyon Street – Diamond Avenue to Mack Avenue (0.155) $98,208
- Millbank Street – Giddings Avenue to Newcastle Drive and Derbyshire Street – Giddings Avenue to Newcastle Drive (0.286) $158,717
- Walnut Street – Carlton Avenue to Ball Avenue (0.229) $145,094

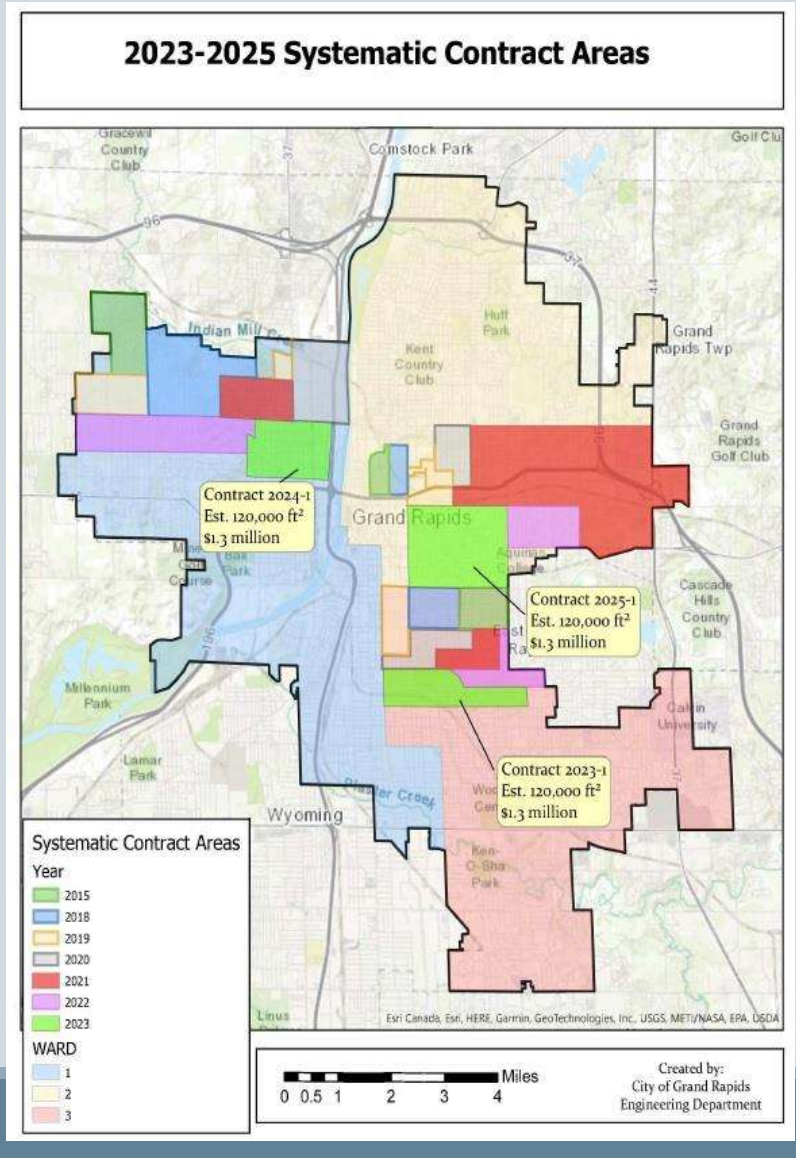
Sidewalk Work FY2026

Scheduled and Proposed Work
FY2026 Proposed Work (Construction Year 2025)

- Systematic Contract 2rd Ward $1,600,000
- Public Request Contract (City Wide) $ 660,000
  *includes ADA Ramp Repairs ($200K)
- Connectivity Project $ 250,000
  *Lakeside Michigan to Fulton ($250K)

FY26 Planned Expenditures $2,510,000







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FUND DESCRIPTIONS - COMPONENT UNIT FUNDS

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

Major Revenue Source:	Fines and General Operating Fund support
Fund Balance Policy:	Maintain an assigned fund balance reserve of 15% for operations, due to GOF support.

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	453,653	298,344	298,344	298,344	298,344	298,344	298,344	298,344	298,344
580-Contributions from Local Units	0	0	0	0	0	0	0	0	0
600-Charges For Services	3,443,661	2,524,537	2,524,537	2,898,650	2,742,991	2,594,802	2,506,089	2,422,262	2,343,179
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	55,504	54,693	54,693	84,997	86,792	88,428	85,339	83,371	80,792
671-Other Revenues	188,520	0	0	0	0	0	0	0	0
695-Other Financing Sources-*General Fund Operating Subsidy*	6,200,506	9,216,193	9,216,193	9,216,193	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413
695-Other Financing Sources-*Capital Reserve Fund Subsidy*	1,192,659	1,191,165	1,191,165	1,191,165	1,131,551	0	0	0	0
61ST DISTRICT COURT Total Revenues	***11,534,503***	***13,284,932***	***13,284,932***	***13,689,349***	***14,234,353***	***13,076,987***	***13,635,185***	***14,199,390***	***14,667,728***
Expenditures									
701-Personal Services	7,633,646	8,050,223	8,050,223	7,365,735	8,118,285	8,449,033	8,845,801	9,162,546	9,428,258
751-Supplies	139,881	170,900	170,900	187,457	214,285	224,376	234,992	246,157	257,903
800-Other Services And Charges	5,116,472	5,824,604	5,824,604	5,419,512	5,847,191	4,689,958	4,875,369	5,057,519	5,237,228
970-Capital Outlays	46,640	63,300	63,300	63,300	79,006	28,366	29,270	30,218	31,214
995-Appropriation Lapse	0	(423,238)	(423,238)	0	(427,763)	(401,752)	(419,563)	(434,893)	(448,638)
995-Other Financing	0	0	0	0	0	0	0	0	0
61ST DISTRICT COURT Total Expenditures	***12,936,639***	***13,685,789***	***13,685,789***	***13,036,004***	***13,831,004***	***12,989,981***	***13,565,869***	***14,061,547***	***14,505,965***
61ST DISTRICT COURT NET INCOME (LOSS)	**(1,402,136)**	**(400,857)**	**(400,857)**	**653,345**	**403,349**	**87,006**	**69,316**	**137,843**	**161,763**
Fund Balance - Beginning of Year	3,229,799	1,827,663	1,827,663	1,827,663	2,481,008	2,884,357	2,971,363	3,040,679	3,178,522
Fund Balance - End of Year	**1,827,663**	**1,426,806**	**1,426,806**	**2,481,008**	**2,884,357**	**2,971,363**	**3,040,679**	**3,178,522**	**3,340,285**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,940,496	2,052,868	2,052,868	1,955,401	2,074,651	1,948,497	2,034,880	2,109,232	2,175,895
Unassigned Fund Balance	(112,833)	(626,062)	(626,062)	525,607	809,706	1,022,866	1,005,799	1,069,290	1,164,390
Total	**1,827,663**	**1,426,806**	**1,426,806**	**2,481,008**	**2,884,357**	**2,971,363**	**3,040,679**	**3,178,522**	**3,340,285**
Unassigned Fund Balance as a % of Total Current Spending	-0.9%	-4.6%	-4.6%	4.0%	5.9%	7.9%	7.4%	7.6%	8.0%
Capital Reserve Subsidy	1,192,659	1,191,165	1,191,165	1,191,165	1,131,551	-	-	-	-
GOF Subsidy	6,200,506	9,216,193	9,216,193	9,216,193	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413
Total Subsidy	7,393,165	10,407,358	10,407,358	10,407,358	11,106,226	10,095,413	10,745,413	11,395,413	11,945,413

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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	925,416	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	120,810	120,503	120,503	123,314	123,840	124,319	123,414	122,838	122,082
671-Other Revenues	1,046	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
BELKNAP ICE ARENA Total Revenues	***1,047,272***	***140,503***	***140,503***	***143,314***	***143,840***	***144,319***	***143,414***	***142,838***	***142,082***
Expenditures									
701-Personal Services	289,699	0	0	0	0	0	0	0	0
751-Supplies	20,251	0	0	0	0	0	0	0	0
800-Other Services And Charges	496,776	238,500	238,500	238,500	238,500	238,500	238,500	238,500	238,500
970-Capital Outlays	114,457	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	***921,183***	***238,500***	***238,500***	***238,500***	***238,500***	***238,500***	***238,500***	***238,500***	***238,500***
BELKNAP ICE ARENA NET INCOME (LOSS)	**126,089**	**(97,997)**	**(97,997)**	**(95,186)**	**(94,660)**	**(94,181)**	**(95,086)**	**(95,662)**	**(96,418)**
Unrestricted Cash - Beginning of Year	972,805	1,098,895	1,098,895	1,098,895	1,003,709	909,049	814,868	719,782	624,120
Unrestricted Cash - End of Year	**1,098,895**	**1,000,898**	**1,000,898**	**1,003,709**	**909,049**	**814,868**	**719,782**	**624,120**	**527,702**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	230,296	59,625	59,625	59,625	59,625	59,625	59,625	59,625	59,625
Unassigned Cash	868,599	941,273	941,273	944,084	849,424	755,243	660,157	564,495	468,077
Total	**1,098,895**	**1,000,898**	**1,000,898**	**1,003,709**	**909,049**	**814,868**	**719,782**	**624,120**	**527,702**
Unassigned Cash as a % of Total Current Spending	94.3%	394.7%	394.7%	0.0%	356.2%	316.7%	276.8%	236.7%	196.3%

Grand Rapids MI
CEMETERY OPERATING (5020)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	411	0	0	0	0	0	0	0	0
600-Charges For Services	726,116	809,100	809,100	794,749	795,500	795,000	795,000	795,000	795,000
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	115,793	73,261	73,261	77,380	79,125	80,716	77,712	75,800	73,292
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	1,076,000	1,349,540	1,349,540	1,349,540	815,500	1,458,500	1,471,000	1,529,127	1,413,210
CEMETERY OPERATING Total Revenues	***1,918,320***	***2,231,901***	***2,231,901***	***2,221,669***	***1,690,125***	***2,334,216***	***2,343,712***	***2,399,927***	***2,281,502***
Expenditures									
701-Personal Services	507,727	706,527	706,527	619,413	704,814	734,643	769,633	798,649	824,603
751-Supplies	41,684	37,475	37,475	38,859	39,275	38,765	39,366	39,979	40,605
800-Other Services And Charges	747,417	868,621	868,621	888,368	857,827	866,903	887,768	909,274	931,309
970-Capital Outlays									
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	1,171,737	121,365	121,365	121,365	1,518,325	1,196,250	639,250	632,250	469,250
CEMETERY OPERATING Total Expenditures	***2,487,211***	***1,737,988***	***1,737,988***	***1,668,005***	***3,169,641***	***2,883,861***	***2,336,017***	***2,385,152***	***2,270,967***
CEMETERY OPERATING NET INCOME (LOSS)	**(568,890)**	**493,913**	**493,913**	**553,664**	**(1,479,516)**	**(549,645)**	**7,695**	**14,775**	**10,535**
Cash - Beginning of Year	2,513,477	1,944,586	1,944,586	1,944,586	2,498,250	1,018,734	469,089	476,784	491,559
Cash - End of Year	**1,944,586**	**2,438,499**	**2,438,499**	**2,498,250**	**1,018,734**	**469,089**	**476,784**	**491,559**	**502,094**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	354,641	433,497	433,497	417,001	430,310	439,890	454,004	466,788	478,942
Assigned to Capital	1,006,695	1,502,695	1,502,695	1,506,695	558,295	(66,005)	(86,005)	(104,005)	40,795
Unassigned Cash	583,250	502,307	502,307	574,554	30,129	95,204	108,785	128,776	(17,643)
Total	**1,944,586**	**2,438,499**	**2,438,499**	**2,498,250**	**1,018,734**	**469,089**	**476,784**	**491,559**	**502,094**
Unassigned Cash as a % of Total Current Spending	41.1%	29.0%	29.0%	34.4%	1.8%	5.4%	6.0%	6.9%	-0.9%

Grand Rapids MI
GOLF COURSE (5840)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	1,332,557	1,294,834	1,354,834	1,350,021	1,377,000	1,422,227	1,450,671	1,479,685	1,509,278
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	44,163	27,074	27,074	33,470	34,225	34,913	33,614	32,787	31,702
671-Other Revenues	37	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	(160)	0	0	0	0	0
GOLF COURSE Total Revenues	***1,376,757***	***1,321,908***	***1,381,908***	***1,383,331***	***1,411,225***	***1,457,140***	***1,484,285***	***1,512,472***	***1,540,980***
Expenditures									
701-Personal Services	524,380	585,991	585,991	588,876	618,920	637,781	659,396	676,391	691,335
751-Supplies	100,022	121,425	146,425	144,681	141,301	134,058	136,669	139,332	142,063
800-Other Services And Charges	579,657	547,560	582,560	581,074	550,651	578,475	585,064	598,307	607,604
970-Capital Outlays	66,976	14,500	14,500	9,541	292,500	161,000	45,000	123,500	54,200
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000
GOLF COURSE Total Expenditures	***1,271,035***	***1,294,476***	***1,354,476***	***1,349,172***	***1,653,372***	***1,561,314***	***1,476,129***	***1,587,530***	***1,545,202***
GOLF COURSE NET INCOME (LOSS)	**105,722**	**27,432**	**27,432**	**34,159**	**(242,147)**	**(104,174)**	**8,156**	**(75,058)**	**(4,222)**
Cash - Beginning of Year	1,004,608	1,110,330	1,110,330	1,110,330	1,144,489	902,342	798,168	806,324	731,266
Cash - End of Year	**1,110,330**	**1,137,762**	**1,137,762**	**1,144,489**	**902,342**	**798,168**	**806,324**	**731,266**	**727,044**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	301,015	319,994	334,994	334,908	340,218	350,079	357,782	366,008	372,751
Assigned to Capital	809,315	817,768	802,768	809,581	562,124	448,089	448,541	365,258	354,293
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	**1,110,330**	**1,137,762**	**1,137,762**	**1,144,489**	**902,342**	**798,168**	**806,324**	**731,266**	**727,044**
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 2024	ADOPTED 2025	AMENDED 2025	ESTIMATE 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
600-Charges for Services	22,235,312	23,543,940	23,543,940	24,024,380	23,899,018	24,071,828	24,248,249	24,428,361	24,612,242
655-Fines & Forfeitures	435,894	465,000	465,000	343,227	465,000	465,000	465,000	465,000	465,000
664-Investment Income & Rentals	1,155,864	715,116	715,116	873,184	890,325	909,479	884,441	870,046	850,031
671-Other Revenues	12,099	17,000	17,000	154,493	16,500	16,500	16,500	16,500	16,500
695-Other Financing Sources	14,000	0	0	0	0	0	0	0	0
Parking Operating Total Revenues	**23,853,170**	**24,741,056**	**24,741,056**	**25,395,284**	**25,270,843**	**25,462,807**	**25,614,190**	**25,779,907**	**25,943,773**
Expenditures									
701-Personal Services	4,763,709	5,478,729	5,478,729	5,249,682	5,702,214	5,959,348	6,271,837	6,519,456	6,721,475
751-Supplies	297,715	240,525	240,525	404,291	336,107	349,190	362,817	377,012	391,797
800-Other Services and Charges	9,442,616	10,684,527	10,684,527	10,366,421	10,947,747	11,058,964	11,403,635	11,782,021	12,120,521
970-Capital Outlays	177,534	122,500	122,500	170,171	119,877	123,474	127,180	130,996	134,926
990-Debt Service	562,539	517,187	517,187	517,187	458,124	403,060	352,409	298,297	230,620
995-Other Financing	6,552,000	6,925,000	8,701,330	9,001,330	5,172,144	5,202,821	6,144,029	4,768,490	5,254,280
Parking Operating Total Expenditures	**21,796,113**	**23,968,468**	**25,744,798**	**25,709,082**	**22,736,213**	**23,096,857**	**24,661,907**	**23,876,272**	**24,853,619**
Parking Operating NET INCOME (LOSS)	**2,057,057**	**772,588**	**-1,003,742**	**-313,798**	**2,534,630**	**2,365,950**	**952,283**	**1,903,635**	**1,090,154**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(1,775,000)	(1,830,000)	(1,830,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)	(2,110,000)
Net Other Sources & Uses	(1,775,000)	(1,830,000)	(1,830,000)	(1,830,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)	(2,110,000)
Net Change in Available Cash	282,057	(1,057,412)	(2,833,742)	(2,143,798)	654,630	435,950	(1,032,717)	(136,365)	(1,019,846)
Unrestricted Cash - Beginning of Year	**13,285,423**	**13,567,480**	**13,567,480**	**13,567,480**	**11,423,682**	**12,078,312**	**12,514,262**	**11,481,545**	**11,345,180**
Unrestricted Cash - End of Year	**13,567,480**	**12,510,068**	**10,733,738**	**11,423,682**	**12,078,312**	**12,514,262**	**11,481,545**	**11,345,180**	**10,325,334**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	5,449,028	5,992,117	6,436,200	6,427,271	5,684,053	5,774,214	6,165,477	5,969,068	6,213,405
Unassigned Cash	8,118,451	6,517,951	4,297,538	4,996,411	6,394,258	6,740,047	5,316,068	5,376,112	4,111,929
Total	13,567,480	12,510,068	10,733,738	11,423,682	12,078,312	12,514,262	11,481,545	11,345,180	10,325,334
Unassigned Cash as a % of Total Expenditures	37.2%	27.2%	16.7%	19.4%	28.1%	29.2%	21.6%	22.5%	16.5%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	PROPOSED 2027	PROPOSED 2028	PROPOSED 2029	FORECAST 2030
Revenues									
501-Federal Grants	2,571,771	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-28,084	0	0	0	0	0	0	0	0
695-Other Financing Sources	6,412,000	7,085,000	8,861,330	8,861,330	5,332,144	5,362,821	6,304,029	4,928,490	5,414,280
Parking Capital Projects Total Revenues	**8,955,687**	**7,085,000**	**8,861,330**	**8,861,330**	**5,332,144**	**5,362,821**	**6,304,029**	**4,928,490**	**5,414,280**
Expenditures									
701-Personal Services	1,818	0	0	0	0	0	0	0	0
751-Supplies	43,247	0	0	0	0	0	0	0	0
800-Other Services and Charges	640,024	0	0	0	0	0	0	0	0
970-Capital Outlays	5,159,874	7,085,000	8,861,330	8,861,330	5,332,144	5,362,821	6,304,029	4,928,490	5,414,280
995-Other Financing	0	0	0	0	0	0	0	0	0
Parking Capital Projects Total Expenditures	**5,844,963**	**7,085,000**	**8,861,330**	**8,861,330**	**5,332,144**	**5,362,821**	**6,304,029**	**4,928,490**	**5,414,280**
Parking Capital Projects NET INCOME (LOSS)	**3,110,723**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Restricted Cash - Beginning of Year	**8,171,528**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**
Restricted Cash - End of Year	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**	**11,282,251**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
MOBILE GR AND PARKING SERVICES DEPARTMENT (523)

						FY2026	FY2027	FY2028	FY2029	FY2030
Fund Number	**Fund Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Adopted**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
5141	Parking Capital Projects	514116048	Access Cntl Equip Replace FY16	9760	Equipment	$	$ 400,000	$ 400,000	$ 400,000	$ 400,000
		514117057	Camera Server Replacement	9805	Computer Equipment	$ 100,000	$ 50,000	$ 25,000	$	$
		514117063	Elevator Replacement	9880	Construction In Progress	$	$	$ 1,000,000	$ 1,100,000	$ 1,200,000
		514117097	Gen Parking Projects	9880	Construction In Progress	$ 350,000	$ 250,000	$	$	$
		514118024	Asset Management	9880	Construction In Progress	$ 1,284,980	$ 2,688,080	$ 2,418,430	$ 2,178,490	$ 2,564,280
		514118026	Communications and IT	9805	Computer Equipment	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		514118027	DASH	9810	Vehicles	$ 400,000	$ 475,000	$ 300,000	$ 200,000	$ 200,000
		514119046	Transit Stop Improvements	9880	Construction In Progress	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
		514119077	Pedestrian Hybrid Beacon	9880	Construction In Progress	$ 140,000	$	$	$	$
		514124028	Neighborhood Greenways	9880	Construction In Progress	$ 1,377,164	$ 949,741	$ 1,610,599	$ 500,000	$ 500,000
		514125013	Non-Motorized Network Expansion	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
		514126009	Calder Plaza Reconstruciton	9880	Construction In Progress	$ 1,000,000	$	$	$	$
		514126010	Parking Booth Replacement	9760	Equipment	$ 30,000	$	$	$	$
		514126011	EV CHARGING INFRASTRUCTURE	9880	Construction In Progress	$ 300,000	$	$	$	$
		TEMP26052	CARSHARE PILOT	9880	Construction In Progress	$	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Grand Total						**$ 5,332,144**	**$ 5,362,821**	**$ 6,304,029**	**$ 4,928,490**	**$ 5,414,280**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
450-Licenses & Permits	58,622	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
501-Federal Grants	0	0	500,000	500,000	0	0	0	0	0
539-State Grants	8,213	0	0	0	0	0	0	0	0
600-Charges for Services	69,458,779	70,356,625	70,356,625	69,084,825	71,463,383	74,914,331	78,133,771	81,135,224	84,190,681
664-Investment Income & Rentals	3,149,285	1,639,494	1,639,494	2,085,181	2,064,267	2,103,042	2,029,808	1,984,931	1,923,790
671-Other Revenues	969,171	1,171,296	1,171,296	1,172,621	1,171,296	1,171,296	1,172,296	1,173,296	1,173,296
695-Other Financing Sources	150,788	0	0	0	0	0	0	0	0
Sewer Disposal Operations Total Revenues	**73,794,858**	**73,277,415**	**73,777,415**	**72,952,627**	**74,808,946**	**78,298,669**	**81,445,875**	**84,403,451**	**87,397,767**
Expenditures									
701-Personal Services	13,024,867	14,842,419	14,842,419	14,201,706	15,022,525	15,722,506	16,529,328	17,126,723	17,609,762
751-Supplies	2,753,047	3,886,566	3,886,566	3,784,293	4,101,609	4,256,838	4,403,201	4,481,890	4,545,931
800-Other Services and Charges	19,108,506	23,240,433	23,740,433	23,729,182	25,628,034	25,125,131	25,570,076	26,033,670	27,661,369
970-Capital Outlays	770,889	1,273,300	1,273,300	1,275,354	1,263,330	2,184,392	1,668,134	1,330,795	1,644,819
990-Debt Service	8,900,354	9,708,676	9,708,676	9,708,676	9,250,288	8,754,710	8,225,122	7,981,148	7,812,435
995-Other Financing	5,829,544	9,216,000	10,106,000	12,055,000	15,817,500	12,641,000	7,447,000	11,559,000	14,581,000
Sewer Disposal Operations Total Expenditures	**50,387,208**	**62,167,394**	**63,557,394**	**64,754,211**	**71,083,286**	**68,684,577**	**63,842,861**	**68,513,226**	**73,855,316**
Sewer Disposal Operations NET INCOME (LOSS)	**23,407,650**	**11,110,021**	**10,220,021**	**8,198,416**	**3,725,660**	**9,614,092**	**17,603,014**	**15,890,225**	**13,542,451**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(13,935,000)	(14,410,000)	(14,410,000)	(14,410,000)	(14,930,000)	(15,775,000)	(16,305,000)	(12,290,679)	(13,654,074)
Net Other Sources & Uses	(13,935,000)	(14,410,000)	(14,410,000)	(14,410,000)	(14,930,000)	(15,775,000)	(16,305,000)	(12,290,679)	(13,654,074)
Net Change in Available Cash	9,472,650	(3,299,979)	(4,189,979)	(6,211,584)	(11,204,340)	(6,160,908)	1,298,014	3,599,546	(111,623)
Unrestricted Cash - Beginning of Year	**31,875,037**	**41,347,686**	**41,347,686**	**41,347,686**	**35,136,102**	**23,931,762**	**17,770,854**	**19,068,868**	**22,668,415**
Unrestricted Cash - End of Year	**41,347,686**	**38,047,707**	**37,157,707**	**35,136,102**	**23,931,762**	**17,770,854**	**19,068,868**	**22,668,415**	**22,556,792**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	12,596,802	15,541,849	15,889,349	16,188,553	17,770,822	17,171,144	15,960,715	17,128,307	18,463,829
Unassigned Cash	28,750,884	22,505,859	21,268,359	18,947,550	6,160,941	599,710	3,108,153	5,540,108	4,092,963
Total	41,347,686	38,047,707	37,157,707	35,136,102	23,931,762	17,770,854	19,068,868	22,668,415	22,556,792
Unassigned Cash as a % of Total Expenditures	57.1%	36.2%	33.5%	29.3%	8.7%	0.9%	4.9%	8.1%	5.5%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	50,550	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	458,359	0	0	0	0	0	0	0	0
671-Other Revenues	-1,616	0	0	0	0	0	0	0	0
695-Other Financing Sources	5,416,561	11,158,000	11,158,000	11,158,000	17,532,500	14,370,000	9,220,000	13,370,000	16,433,000
Sewer Replacement & Improvement Total Revenues	**5,923,854**	**11,158,000**	**11,158,000**	**11,158,000**	**17,532,500**	**14,370,000**	**9,220,000**	**13,370,000**	**16,433,000**
Expenditures									
701-Personal Services	1,720	0	0	0	0	0	0	0	0
751-Supplies	9,260	0	0	0	0	0	0	0	0
800-Other Services and Charges	926,575	0	0	0	0	0	0	0	0
970-Capital Outlays	6,897,778	11,158,000	11,158,000	11,158,000	17,532,500	14,370,000	9,220,000	13,370,000	16,433,000
990-Debt Service	16,500	0	0	0	0	0	0	0	0
Sewer Replacement & Improvement Total Expenditures	**7,851,832**	**11,158,000**	**11,158,000**	**11,158,000**	**17,532,500**	**14,370,000**	**9,220,000**	**13,370,000**	**16,433,000**
Sewer Replacement & Improvement NET INCOME (LOSS)	**-1,927,978**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	(1,927,978)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**26,161,793**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**
Unrestricted Cash - End of Year	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**	**24,233,815**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
664-Investment Income & Rentals	1,525	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	8,500,000	4,500,000
SDS Revenue Bonds Total Revenues	**1,525**	**0**	**0**	**0**	**0**	**0**	**0**	**8,500,000**	**4,500,000**
Expenditures									
701-Personal Services	174	0	0	0	0	0	0	0	0
970-Capital Outlays	81,258	0	0	0	0	0	0	8,500,000	4,500,000
SDS Revenue Bonds Total Expenditures	81,432	**0**	**0**	**0**	**0**	**0**	**0**	**8,500,000**	**4,500,000**
SDS Revenue Bonds NET INCOME (LOSS)	**-79,907**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	(79,907.11)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**79,907**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unrestricted Cash - End of Year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2026	FY2027	FY2028	FY2029	FY2030
Fund Number	**Fund Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Adopted**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
5902	Sewer Improvement	590215225	Var Loc CIPP Rehab of S/S	9880	Construction In Progress	$ 850,000	$ 900,000	$ 950,000	$ 1,000,000	$ 1,050,000
		590219050	Brandywine Sanit Trunk Sewer	9880	Construction In Progress	$	$ 1,000,000	$	$	$
		590220034	2035-Godfrey Av-Oxford St to Market Ave	9880	Construction In Progress	$ 4,200,000	$	$	$	$
		590222021	MAPS VFD Replacement	9880	Construction In Progress	$ 400,000	$ 400,000	$	$	$
		590222029	Headworks Grit Pass	9880	Construction In Progress	$ 500,000	$	$ 1,000,000	$ 2,500,000	$ 1,000,000
		590223030	Electrical Relays 42: Motors & Feeder Breakers	9880	Construction In Progress	$ 80,000	$	$	$	$
		590223032	Flow Meter Replacement	9880	Construction In Progress	$ 60,000	$ 60,000	$ 60,000	$	$
		590223033	HVAC Replacement	9880	Construction In Progress	$ 80,000	$ 80,000	$ 80,000	$	$
		590224001	Renewable Energy Projects	9880	Construction In Progress	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$
		590224039	Security updates at WRRF	9880	Construction In Progress	$ 75,000	$	$	$	$
		590224054	Groundwater Treatment at WRRF	9880	Construction In Progress	$ 1,000,000	$	$	$	$
		590224055	Ferrous Pumps & Piping Replacement	9880	Construction In Progress	$ 300,000	$	$	$	$
		590225034	North-South UV Disinfection	9880	Construction In Progress	$ 2,000,000	$ 1,000,000	$	$	$
		TEMP18003	2537 - Lafayette Avenue - Fulton to Fountain	9880	Construction In Progress	$	$	$	$	$ 270,000
		TEMP18006	5833-WRRF Misc Capital Investment	9880	Construction In Progress	$	$	$	$	$ 500,000
		TEMP18015	6862-A.C. forcemain replacement at Eastern Avenue Lift Sta	9880	Construction In Progress	$	$ 250,000	$ 1,000,000	$	$
		TEMP19008	6864-A.C. Forcemain replacement - Lincoln School Lift Statio	9880	Construction In Progress	$	$	$ 250,000	$ 2,000,000	$
		TEMP20007	2530-Burton/Breton Sanitary Trunk Sewer	9880	Construction In Progress	$	$	$	$ 3,000,000	$
		TEMP21024	Burton/Breton Collection Area	9880	Construction In Progress	$	$	$	$	$ 500,000
		TEMP21027	Fenske Area Sanitary Pump Station	9880	Construction In Progress	$	$	$	$	$ 750,000
		TEMP21029	Grit/Bar Screens	9880	Construction In Progress	$	$	$	$	$ 3,500,000
		TEMP21031	Ionization Odor Control	9880	Construction In Progress	$	$	$	$	$ 2,759,000
		TEMP21037	Screen and Grit Bldg Tuck Pointing	9880	Construction In Progress	$	$	$	$	$ 44,000
		TEMP21039	Screen and Grit Structural	9880	Construction In Progress	$	$	$	$	$ 144,000
		TEMP21040	Headworks Scum Pumping	9880	Construction In Progress	$	$	$	$	$ 491,000
		TEMP22074	B St - Grandville to Caufield Alley	9880	Construction In Progress	$	$	$	$	$ 305,000
		TEMP22087	Lift Station Upgrades	9880	Construction In Progress	$ 350,000	$ 350,000	$ 100,000	$	$
		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
		TEMP22101	Valentine LS Upgrades	9880	Construction In Progress	$ 100,000	$	$	$	$
		TEMP24043	East Paris Lift Station Forcemain Replacement	9880	Construction In Progress	$ 300,000	$ 850,000	$	$	$
		TEMP24044	4532 - BUTTERWORTH - HOGADONE TO SEWARD AVE	9880	Construction In Progress	$	$	$ 100,000	$	$
		TEMP25039	MARB Water Line & Building Upgrades	9880	Construction In Progress	$ 250,000	$ 500,000	$	$	$
		TEMP25044	North Primary - Primary Power Substation & Feeder Breakers R	9880	Construction In Progress	$ 1,600,000	$	$	$	$
		TEMP25045	North Secondary Return Sludge Improvements	9880	Construction In Progress	$ 500,000	$ 2,000,000	$	$	$
		TEMP25046	North Secondary Treatment Improvements-Submersible Mixers	9880	Construction In Progress	$ 300,000	$	$	$	$
		TEMP25048	PERB MCC Replacement	9880	Construction In Progress	$ 300,000	$	$	$	$
		TEMP25049	SCADA Server Replacement	9880	Construction In Progress	$ 300,000	$	$	$	$
		TEMP25053	South Aeration Tank Mixers	9880	Construction In Progress	$	$ 300,000	$	$	$
		TEMP25054	South Blower Primary Substation and Feeder Breakers Replacem	9880	Construction In Progress	$	$	$ 200,000	$ 1,400,000	$
		TEMP25055	South Secondary MCC Replacement	9880	Construction In Progress	$	$ 550,000	$	$	$
		TEMP25057	MAPS Primary Substation and Feeder Breakers Replacement	9880	Construction In Progress	$	$ 200,000	$ 1,400,000	$	$
		TEMP26031	Woodlawn Cemetary Sanitary Sewer CIPP	9880	Construction In Progress	$ 500,000	$ 500,000	$ 500,000	$	$
		TEMP26032	B Street - Godfrey Ave to Underhill Ave	9880	Construction In Progress	$ 120,000	$	$	$	$
		TEMP26033	Forcemain Air Relief Valve Replacement	9880	Construction In Progress	$ 60,000	$ 60,000	$ 60,000	$	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
ENVIRONMENTAL SERVICES DEPARTMENT (527)

						FY2026	FY2027	FY2028	FY2029	FY2030
Fund Number	**Fund Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Adopted**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
		TEMP26034	Plaster Creek Improvements	9880	Construction In Progress	$ 137,500	$ 1,000,000	$	$	$
		TEMP26035	WRRF Sump Pump Replacement	9880	Construction In Progress	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
		TEMP26036	Vital Street & CSO Separation at Various Locations	9880	Construction In Progress	$ 150,000	$ 100,000	$ 50,000	$ 50,000	$ 50,000
		TEMP26037	Scrubber Line Replacement	9880	Construction In Progress	$ 150,000	$	$	$	$
		TEMP26038	Pleasant St - Church Pl to Cesar E Chavez	9880	Construction In Progress	$ 150,000	$	$	$	$
		TEMP26039	South Blower Building - Decant/Underdrain Pump & Wet Well Up	9880	Construction In Progress	$	$ 300,000	$ 1,000,000	$ 1,000,000	$
		TEMP26040	PLC Upgrades	9880	Construction In Progress	$	$	$ 250,000	$ 250,000	$ 250,000
		TEMP26041	Bristol Ave Sanitary Sewer	9880	Construction In Progress	$	$ 1,500,000	$	$	$
		TEMP26042	WRRF Building Improvements	9880	Construction In Progress	$ 500,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000
		TEMP26043	BEACON ST - GRANDVILLE TO CAULFIELD	9880	Construction In Progress	$	$	$	$	$ 500,000
		TEMP26044	Vactor Dump Improvements	9880	Construction In Progress	$	$	$	$ 200,000	$ 1,000,000
		TEMP26045	MAPS UST Conversion	9880	Construction In Progress	$	$	$	$ 400,000	$
		TEMP26046	Sludge Piping/Suction in B Section Improvements	9880	Construction In Progress	$	$	$	$ 400,000	$
		TEMP26047	South Aeration Anoxic Zone Pump Replacement	9880	Construction In Progress	$ 300,000	$	$	$	$
		TEMP26048	PERB Pump & Valve Replacement	9880	Construction In Progress	$	$ 400,000	$	$	$
		TEMP26054	Orchard Vista Forcemain Replacement	9880	Construction In Progress	$	$	$	$ 250,000	$ 1,000,000
		TEMP26055	Electrical Distribution Syst Renewal 2	9880	Construction In Progress	$	$	$	$	$ 500,000
		TEMP26056	Long Term Wet Weather Control 2	9880	Construction In Progress	$	$	$ 700,000	$ 700,000	$ 700,000
		TEMP26079	SCADA Improvement	9880	Construction In Progress	$ 1,500,000	$ 1,500,000	$ 1,000,000	$	$
	Sewer Improvement Total					**$ 17,532,500**	**$ 14,370,000**	**$ 9,220,000**	**$ 13,370,000**	**$ 16,433,000**
5909	2029 SDS Revenue Bonds	TEMP20010	7888-WRRF - PFAS Removal System			$	$	$	$	$ 4,500,000
		TEMP25056	WRRF Underground Primary Cable Replacement			$	$	$	$ 3,000,000	$
		TEMP25059	Godfrey Ave. - Chestnut to Grand River			$	$	$	$ 5,500,000	$
	2029 SDS Revenue Bonds Total					**$**	**$**	**$**	**$ 8,500,000**	**$ 4,500,000**
Grand Total						**$ 17,532,500**	**$ 14,370,000**	**$ 9,220,000**	**$ 21,870,000**	**$ 20,933,000**

Grand Rapids MI
WATER OPERATIONS (5910)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
450-Licenses & Permits	53,145	45,000	45,000	44,500	47,500	47,500	47,500	47,500	47,500
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	56,129,638	57,512,404	57,512,404	57,716,941	59,694,935	61,693,544	63,980,330	66,048,328	68,454,981
655-Fines & Forfeitures	1,229,517	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
664-Investment Income & Rentals	4,204,515	2,173,795	2,173,795	2,700,111	2,763,139	2,815,311	2,735,789	2,700,193	2,643,405
671-Other Revenues	169,732	5,000	5,000	6,000	5,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	163,316	193,075	193,075	193,075	225,070	125,589	0	0	0
Water Operations Total Revenues	**61,949,863**	**60,929,274**	**60,929,274**	**61,760,627**	**63,835,644**	**65,786,944**	**67,868,619**	**69,901,021**	**72,250,886**
Expenditures									
701-Personal Services	12,745,123	15,148,985	15,148,985	13,371,160	15,903,492	16,595,622	17,327,710	17,957,415	18,465,266
751-Supplies	4,568,275	5,400,749	5,400,749	4,964,721	5,263,331	5,343,749	5,442,197	5,532,544	5,629,288
800-Other Services and Charges	15,401,668	19,188,817	19,188,817	19,474,656	20,726,603	19,959,262	20,180,416	20,498,642	21,730,372
970-Capital Outlays	673,779	1,622,720	1,622,720	1,596,541	1,424,300	1,719,465	1,806,136	1,771,775	959,464
990-Debt Service	4,989,849	6,520,165	6,520,165	6,512,440	6,790,801	6,682,150	6,497,649	6,427,524	6,369,701
995-Other Financing	15,940,440	10,297,069	10,297,069	11,482,569	11,707,635	10,842,000	6,725,000	10,101,000	5,232,000
Water Operations Total Expenditures	**54,319,134**	**58,178,505**	**58,178,505**	**57,402,087**	**61,816,162**	**61,142,248**	**57,979,108**	**62,288,900**	**58,386,091**
Water Operations NET INCOME (LOSS)	**7,630,729**	**2,750,769**	**2,750,769**	**4,358,540**	**2,019,482**	**4,644,696**	**9,889,511**	**7,612,121**	**13,864,795**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(8,502,530)	(6,194,602)	(6,194,602)	(6,194,602)	(7,102,914)	(8,972,653)	(9,537,262)	(10,001,953)	(10,927,572)
Net Other Sources & Uses	(8,502,530)	(6,194,602)	(6,194,602)	(6,194,602)	(7,102,914)	(8,972,653)	(9,537,262)	(10,001,953)	(10,927,572)
Net Change in Available Cash	(871,801)	(3,443,833)	(3,443,833)	(1,836,062)	(5,083,432)	(4,327,957)	352,249	(2,389,832)	2,937,223
Unrestricted Cash - Beginning of Year	**37,409,274**	**36,537,473**	**36,537,473**	**36,537,473**	**34,701,411**	**29,617,979**	**25,290,023**	**25,642,272**	**23,252,440**
Unrestricted Cash - End of Year	**36,537,473**	**33,093,640**	**33,093,640**	**34,701,411**	**29,617,979**	**25,290,023**	**25,642,272**	**23,252,440**	**26,189,663**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	13,579,783	14,544,626	14,544,626	14,350,522	15,454,041	15,285,562	14,494,777	15,572,225	14,596,523
Unassigned Cash	22,957,690	18,549,014	18,549,014	20,350,889	14,163,939	10,004,461	11,147,495	7,680,215	11,593,140
Total	36,537,473	33,093,640	33,093,640	34,701,411	29,617,979	25,290,023	25,642,272	23,252,440	26,189,663
Unassigned Cash as a % of Total Expenditures	42.3%	31.9%	31.9%	35.5%	22.9%	16.4%	19.2%	12.3%	19.9%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	1,222,244	0	0	0	0	0	0	0	0
539-State Grants	6,351,003	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	-329,324	0	0	0	0	0	0	0	0
695-Other Financing Sources	41,326,471	53,754,400	53,754,400	53,754,400	38,405,000	30,500,000	21,175,000	31,240,000	24,110,000
Water Replacement & Improvement Total Revenues	**48,570,394**	**53,754,400**	**53,754,400**	**53,754,400**	**38,405,000**	**30,500,000**	**21,175,000**	**31,240,000**	**24,110,000**
Expenditures									
701-Personal Services	27,540	0	0	0	0	0	0	0	0
800-Other Services and Charges	47,257	0	0	0	0	0	0	0	0
970-Capital Outlays	25,879,556	53,754,400	53,754,400	53,754,400	38,405,000	30,500,000	21,175,000	31,240,000	24,110,000
Water Replacement & Improvement Total Expenditures	**25,954,353**	**53,754,400**	**53,754,400**	**53,754,400**	**38,405,000**	**30,500,000**	**21,175,000**	**31,240,000**	**24,110,000**
Water Replacement & Improvement NET INCOME (LOSS)	**22,616,041**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	22,616,041	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**7,554,751**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**
Unrestricted Cash - End of Year	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**	**30,170,793**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	4,574	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
WSS Revenue Bonds Total Revenues	**4,574**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	96	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	636,696	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
WSS Revenue Bonds Total Expenditures	**636,792**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
WSS Revenue Bonds NET INCOME	**-632,218**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	(632,218)	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**632,218**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Unrestricted Cash - End of Year	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

Fund Number	Fund Level 5 Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2026 Adopted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
5911	Water Replacement	591117096	Watermain Oversizing	9880	Construction In Progress	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		591120045	3460-Efficiency & Sustain Projs	9880	Construction In Progress	$ 200,000	$	$	$	$
		591121059	Division-Fulton to Michigan	9880	Construction In Progress	$ 1,900,000	$	$	$	$
		591122038	North Yard Relocation	9880	Construction In Progress	$ 250,000	$	$	$	$
		591124001	Renewable Energy Projects	9880	Construction In Progress	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		591124043	LMFP Annual Electrical Improvements	9880	Construction In Progress	$	$ 1,000,000	$ 1,000,000	$ 1,000,000	$
		591125017	7175 - Grandville - Hall to Beacon	9880	Construction In Progress	$	$ 400,000	$	$	$
		591125041	5249-Kendall St-Kalamazoo Av to Kent Ridge Dr	9880	Construction In Progress	$ 500,000	$	$	$	$
		591125042	6440-Stevens - Steele to Randolph	9880	Construction In Progress	$	$	$	$ 1,000,000	$
		591125043	1426-Garfield Ave Butterworth to Fulton	9880	Construction In Progress	$ 200,000	$	$	$	$
		591125106	Adams-Colorado and Sylvan Lining	9880	Construction In Progress	$ 1,000,000	$	$	$	$
		TEMP17189	5097-South Walker Watermain Phase 3	9880	Construction In Progress	$	$	$ 1,000,000	$ 1,000,000	$
		TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	$	$ 130,000	$	$	$
		TEMP20068	5371-Division - Franklin to Wealthy	9880	Construction In Progress	$	$	$	$ 370,000	$
		591125113	5900-Alger Tank - Inspect, Paint and Restore	9880	Construction In Progress	$ 500,000	$	$	$	$
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	$	$	$ 200,000	$	$
		TEMP20116	3434-Water Lake Transmission Line Restoration	9880	Construction In Progress	$	$	$ 100,000	$	$
		591126040	8156-PRV Replacements Cascade Reg D	9880	Construction In Progress	$ 400,000	$ 750,000	$ 750,000	$	$
		TEMP20119	4304-Sherman St Giddings Ave to Norwood Ave	9880	Construction In Progress	$	$ 130,000	$	$	$
		591126041	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	$ 600,000	$	$	$	$
		591125068	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	$ 350,000	$	$	$	$
		591126042	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	$ 200,000	$	$	$	$
		591126043	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	$ 280,000	$	$	$	$
		591125108	8222-Wealthy - Benjamin to Richard Terrace	9880	Construction In Progress	$ 60,000	$	$	$	$
		591125107	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	$ 150,000	$	$	$	$
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	$	$ 80,000	$	$	$
		591125110	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	$ 230,000	$	$	$	$
		591126044	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	$ 85,000	$	$	$	$
		591125069	5225-Plymouth - Burton south to RR	9880	Construction In Progress	$ 250,000	$	$	$	$
		TEMP23020	8464 - Buchanan - Corinne to Stewart	9880	Construction In Progress	$	$ 190,000	$	$	$
		TEMP23022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	9880	Construction In Progress	$	$ 600,000	$	$	$
		TEMP23023	4588 - Alger - Division to Madison	9880	Construction In Progress	$	$ 230,000	$	$	$
		TEMP23024	8178 - Wealthy - Fuller to Benjamin	9880	Construction In Progress	$	$ 60,000	$	$	$
		TEMP23037	7963 - Butterworth - Lane to Hogadone	9880	Construction In Progress	$	$ 80,000	$	$	$
		TEMP24057	8516 - 60th Street - Wing to Lynn Haven	9880	Construction In Progress	$	$	$ 1,250,000	$ 1,250,000	$
		TEMP24059	8558 - Hall - Marsman to Hillsboro, Hillsboro - Hall to Burk	9880	Construction In Progress	$	$	$	$	$ 1,000,000
		TEMP24060	8560 - Backflow Prevention at Elevated Storage Facilities	9880	Construction In Progress	$	$ 250,000	$ 250,000	$	$
		5911251140	8550 - LMFP - East Lagoon Improvements	9880	Construction In Progress	$ 600,000	$	$	$	$
		TEMP24066	8562 - 2028 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$ 600,000	$	$
		TEMP24067	8548 - LMFP - Filter Surface Wash and Coating Improvements	9880	Construction In Progress	$	$	$ 1,500,000	$ 1,250,000	$
		TEMP24068	8552 - LMFP - PLC and Other Control Improvements	9880	Construction In Progress	$	$	$ 500,000	$	$
		TEMP24078	8603 - Hall - Cezar Chavez to West of US-131	9880	Construction In Progress	$	$	$ 175,000	$	$
		TEMP24085	Logan - Henry to Diamond	9880	Construction In Progress	$	$	$	$ 200,000	$
		TEMP24086	Brooklyn - N. Fuller to S. Fuller	9880	Construction In Progress	$	$	$	$ 200,000	$
		TEMP24087	Patterson Tank Painting and Improvements	9880	Construction In Progress	$	$	$	$ 500,000	$
		TEMP24088	Diamond - Fountain to Crescent	9880	Construction In Progress	$	$	$	$ 230,000	$
		TEMP25058	2029 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$	$ 600,000	$
		591126045	SCADA Improvements	9880	Construction In Progress	$ 500,000	$	$	$	$
		591126046	Wilson PS - Site Drainage and Septic Improvements	9880	Construction In Progress	$ 200,000	$	$	$	$
		591126047	LMFP - Chemical Containment & Carbon Feed Imp.	9880	Construction In Progress	$ 1,000,000	$ 7,500,000	$	$	$
		591125115	LMFP - Surge Valve Replacements	9880	Construction In Progress	$ 1,000,000	$	$	$	$
		TEMP26016	Adams Area TWM Lining - Area TBD	9880	Construction In Progress	$	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
		TEMP26017	LMFP Backwash Valves, Pumps and Motor Replacement	9880	Construction In Progress	$	$	$	$ 500,000	$
		TEMP26019	Diamond - Crescent to MMRR	9880	Construction In Progress	$	$	$	$ 40,000	$

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

Fund Number	Fund Level 5 Name	Project Code	Project Name	Budget Object Code	Budget Object Name	FY2026 Adopted	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
		TEMP26020	Lafayette Ave. - Fulton Street to Fountain Street	9880	Construction In Progress	$	$	$	$	$ 90,000
		TEMP26021	2030 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$	$	$ 700,000
		TEMP26022	Knapp - Monroe to Lafayette	9880	Construction In Progress	$	$	$	$	$ 300,000
		TEMP26023	Jefferson Ave. - Highland Street to Franklin Street	9880	Construction In Progress	$	$	$	$	$ 180,000
		TEMP26026	Bridge - Mount Mercy to Scott	9880	Construction In Progress	$	$	$	$	$ 140,000
		TEMP26027	LMFP North LL PS - Pumps 2, 3 and 4 Motor Replacement w/VFD	9880	Construction In Progress	$	$	$	$ 600,000	$ 3,500,000
		TEMP26028	South Transmission Main Capacity Restoration	9880	Construction In Progress	$	$	$	$ 2,000,000	$
		591126048	Godfrey Avenue - Oxford Street to Chestnut St.	9880	Construction In Progress	$ 2,800,000	$	$	$	$
	Water Replacement					**$ 13,355,000**	**$ 12,500,000**	**$ 8,425,000**	**$ 11,840,000**	**$ 7,010,000**
5912	Water Improvement	TEMP19126	4647-2nd Street - Valley Avenue to Stocking Avenue	9880	Construction In Progress	$	$ 1,300,000	$	$	$
		TEMP20068	5371-Division - Franklin to Wealthy	9880	Construction In Progress	$	$	$	$ 3,700,000	$
		TEMP20109	4532-Butterworth Hogadone to Seward	9880	Construction In Progress	$	$	$ 2,000,000	$	$
		TEMP20119	4304-Sherman St Giddings Ave to Norwood Ave	9880	Construction In Progress	$	$ 1,300,000	$	$	$
		591226041	8354-FY26 Rotomill Projects - Lead Service Line Replacements	9880	Construction In Progress	$ 9,000,000	$	$	$	$
		591225068	4352-Oakwood Avenue - Knapp Street to 3 Mile Road	9880	Construction In Progress	$ 3,500,000	$	$	$	$
		591226042	4047-VALLEY - 4TH TO BRIDGE, 3RD - VALLEY TO GARFIELD	9880	Construction In Progress	$ 2,000,000	$	$	$	$
		591226043	1405-Berkshire Street - Giddings Avenue to Kalamazoo Avenue	9880	Construction In Progress	$ 2,800,000	$	$	$	$
		591225108	8222-Wealthy - Benjamin to Richard Terrace	9880	Construction In Progress	$ 600,000	$	$	$	$
		591225107	8333-Jefferson - Franklin to Logan	9880	Construction In Progress	$ 1,500,000	$	$	$	$
		TEMP22067	8328-Butterworth - Marion to Lane (Hogadone)	9880	Construction In Progress	$	$ 800,000	$	$	$
		591225110	8220-Buchanan - Hall to Corinne	9880	Construction In Progress	$ 2,300,000	$	$	$	$
		591226044	1391-Millbank Street - Giddings Avenue to Newcastle Ave	9880	Construction In Progress	$ 850,000	$	$	$	$
		591225069	5225-Plymouth - Burton south to RR	9880	Construction In Progress	$ 2,500,000	$	$	$	$
		TEMP23020	8464 - Buchanan - Corinne to Stewart	9880	Construction In Progress	$	$ 1,900,000	$	$	$
		TEMP23022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	9880	Construction In Progress	$	$ 9,000,000	$	$	$
		TEMP23023	4588 - Alger - Division to Madison	9880	Construction In Progress	$	$ 2,300,000	$	$	$
		TEMP23024	8178 - Wealthy - Fuller to Benjamin	9880	Construction In Progress	$	$ 600,000	$	$	$
		TEMP23037	7963 - Butterworth - Lane to Hogadone	9880	Construction In Progress	$	$ 800,000	$	$	$
		TEMP24066	8562 - 2028 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$ 9,000,000	$	$
		TEMP24078	8603 - Hall - Cezar Chavez to West of US-131	9880	Construction In Progress	$	$	$ 1,750,000	$	$
		TEMP24085	Logan - Henry to Diamond	9880	Construction In Progress	$	$	$	$ 2,000,000	$
		TEMP24086	Brooklyn - N. Fuller to S. Fuller	9880	Construction In Progress	$	$	$	$ 2,000,000	$
		TEMP24088	Diamond - Fountain to Crescent	9880	Construction In Progress	$	$	$	$ 2,300,000	$
		TEMP25058	2029 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$	$ 9,000,000	$
		TEMP26019	Diamond - Crescent to MMRR	9880	Construction In Progress	$	$	$	$ 400,000	$
		TEMP26020	Lafayette Ave. - Fulton Street to Fountain Street	9880	Construction In Progress	$	$	$	$	$ 900,000
		TEMP26021	2030 Rotomills Lead Service Line Replacements	9880	Construction In Progress	$	$	$	$	$ 10,000,000
		TEMP26022	Knapp - Monroe to Lafayette	9880	Construction In Progress	$	$	$	$	$ 3,000,000
		TEMP26023	Jefferson Ave. - Highland Street to Franklin Street	9880	Construction In Progress	$	$	$	$	$ 1,800,000
		TEMP26026	Bridge - Mount Mercy to Scott	9880	Construction In Progress	$	$	$	$	$ 1,400,000
	Water Improvement					**$ 25,050,000**	**$ 18,000,000**	**$ 12,750,000**	**$ 19,400,000**	**$ 17,100,000**
Grand Total						**$ 38,405,000**	**$ 30,500,000**	**$ 21,175,000**	**$ 31,240,000**	**$ 24,110,000**



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FUND DESCRIPTIONS - GRANT FUNDS

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

61st District Court Grants Fund: This fund is used to account for grants received for specialized court programs. Funds are allocated to the proper program according to the grant. The grants the District Court receives generally cover costs associated with domestic assault response, substance abuse & mental health services, drug and sobriety courts, and eviction diversion initiatives.

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

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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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	617,313	0	493,495	434,276	0	0	0	0	0
539-State Grants	127,623	0	215,000	215,000	0	0	0	0	0
580-Contribution from Local Units	337,380	0	588,588	355,777	0	0	0	0	0
600-Charges For Services	82,066	0	121,084	84,759	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	150,000	0	90,084	82,877	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Revenues	***1,314,382***	***0***	***1,508,251***	***1,172,689***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	273,809	0	519,418	292,693	0	0	0	0	0
751-Supplies	222,066	0	127,539	108,381	0	0	0	0	0
800-Other Services And Charges	907,999	0	845,799	770,259	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	15,495	14,257	0	0	0	0	0
61ST DISTRICT COURT GRANTS Total Expenditures	***1,403,875***	***0***	***1,508,251***	***1,185,590***	***0***	***0***	***0***	***0***	***0***
61ST DISTRICT COURT GRANTS NET INCOME (LOSS)	**(89,493)**	**0**	**0**	**(12,901)**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Beginning of Year	213,953	124,460	124,460	124,460	111,558	111,558	111,558	111,558	111,558
Fund Balance - End of Year	**124,460**	**124,460**	**124,460**	**111,558**	**111,558**	**111,558**	**111,558**	**111,558**	**111,558**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	210,581	0	226,238	177,839	0	0	0	0	0
Unassigned Fund Balance	(86,122)	124,460	(101,778)	(66,280)	111,558	111,558	111,558	111,558	111,558
Total	**124,460**	**124,460**	**124,460**	**111,558**	**111,558**	**111,558**	**111,558**	**111,558**	**111,558**
Unassigned Fund Balance as a % of Total Current Spending	-6.1%	#DIV/0!	-6.7%	-5.6%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Community Development Program (2733)									
Revenues									
501-Federal Grants	4,264,656	4,059,150	3,747,458	3,747,458	4,081,583	4,094,978	4,132,881	4,170,314	4,197,555
655-Fines & Forfeitures	986	0	10,000	10,000	0	0	0	0	0
664-Investment Income & Rentals	27,299	0	50,000	50,000	0	0	0	0	0
671-Other Revenues	505,435	350,000	767,949	725,168	250,000	250,000	250,000	250,000	250,000
695-Other Financing Sources	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Community Development Program Total	**5,298,376**	**4,909,150**	**5,075,407**	**5,032,626**	**4,831,583**	**4,844,978**	**4,882,881**	**4,920,314**	**4,947,555**
Expenditures									
701-Personal Services	827,316	991,594	906,273	901,473	946,713	994,026	1,049,096	1,087,176	1,114,837
751-Supplies	4,387	27,500	27,500	23,581	27,500	27,500	27,500	27,500	27,500
800-Other Services and Charges	2,958,559	3,133,467	2,768,946	2,825,628	3,053,848	3,019,930	3,002,763	3,002,116	3,001,696
970-Capital Outlays	3,924	4,000	4,000	4,000	6,000	6,000	6,000	6,000	6,000
995-Other Financing	1,368,688	752,589	1,368,688	1,368,688	797,522	797,522	797,522	797,522	797,522
Community Development Program Total Expenditures	**5,162,875**	**4,909,150**	**5,075,407**	**5,123,370**	**4,831,583**	**4,844,978**	**4,882,881**	**4,920,314**	**4,947,555**
Community Development Program NET INCOME (LOSS)	**135,501**	**0**	**0**	**(90,744)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**1,529,924**	**1,665,425**	**1,665,425**	**1,665,425**	**1,574,681**	**1,574,681**	**1,574,681**	**1,574,681**	**1,574,681**
Ending Fund Balance	**1,665,425**	**1,665,425**	**1,665,425**	**1,574,681**	**1,574,681**	**1,574,681**	**1,574,681**	**1,574,681**	**1,574,681**

Grand Rapids MI
FIRE GRANTS (2732)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Fire Grants (2732)									
Revenues									
501-Federal Grants	1,342,826	0	3,260,427	1,773,431	0	0	0	0	0
536-State Grants	0	0	640,884	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
671-Other Revenues	0	0	11,546	10,000	0	0	0	0	0
695-Other Financing Sources	18,297	0	0	(5,749)	0	0	0	0	0
Fire Grants Total Revenues	**1,361,123**	**0**	**3,912,857**	**1,777,682**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	847,231	0	3,239,844	797,064	0	0	0	0	0
751-Supplies	26,029	0	1,546	39,337	0	0	0	0	0
800-Other Services and Charges	98,630	0	30,583	169,929	0	0	0	0	0
970-Capital Outlays	318,075	0	640,884	713,038	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Fire Grants Total Expenditures	**1,289,965**	**0**	**3,912,857**	**1,719,368**	**0**	**0**	**0**	**0**	**0**
Fire Grants NET INCOME (LOSS)	**71,158**	**0**	**0**	**58,314**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**(468,584)**	**(397,426)**	**(397,426)**	**(397,426)**	**(339,112)**	**(339,112)**	**(339,112)**	**(339,112)**	**(339,112)**
Ending Fund Balance	**(397,426)**	**(397,426)**	**(397,426)**	**(339,112)**	**(339,112)**	**(339,112)**	**(339,112)**	**(339,112)**	**(339,112)**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Home Investment Partnership (2734)									
Revenues									
501-Federal Grants	2,915,313	1,145,284	1,129,728	1,129,728	1,187,945	1,187,945	1,187,945	1,187,945	1,187,945
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	60,963	155,567	171,124	169,731	61,152	61,152	0	0	0
Home Investment Partnership Total Revenues	**2,976,276**	**1,300,851**	**1,300,851**	**1,299,459**	**1,249,097**	**1,249,097**	**1,187,945**	**1,187,945**	**1,187,945**
Expenditures									
701-Personal Services	259,331	125,159	(59,210)	14,189	109,974	115,511	122,463	126,480	129,240
751-Supplies	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	3,085,689	1,173,692	1,358,061	1,207,408	1,137,123	1,131,586	1,063,482	1,059,465	1,056,705
995-Other Financing	0	0	0	0	0	0	0	0	0
Home Investment Partnership Total Expenditures	**3,345,019**	**1,300,851**	**1,300,851**	**1,223,597**	**1,249,097**	**1,249,097**	**1,187,945**	**1,187,945**	**1,187,945**
Home Investment Partnership NET INCOME (LOSS)	**(368,744)**	**0**	**0**	**75,862**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**439,916**	**71,172**	**71,172**	**71,172**	**147,034**	**147,034**	**147,034**	**147,034**	**147,034**
Ending Fund Balance	**71,172**	**71,172**	**71,172**	**147,034**	**147,034**	**147,034**	**147,034**	**147,034**	

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Lead Hazard Control/Reduction (2735)									
Revenues									
501-Federal Grants	1,823,672	0	700,000	700,000	0	0	0	0	0
655-Fines & Forfeitures	117	0	1,000	1,000	0	0	0	0	0
664-Investment Income & Rentals	6,642	0	10,000	10,000	0	0	0	0	0
671-Other Revenues	114,770	0	51,546	34,635	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Revenues	**1,945,202**	**0**	**762,546**	**745,635**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	462,936	0	135,528	132,276	0	0	0	0	0
751-Supplies	1,384	0	0	0	0	0	0	0	0
800-Other Services and Charges	1,435,423	0	627,018	708,497	0	0	0	0	0
970-Capital Outlays	491	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Lead Hazard Control/Reduction Total Expenditures	**1,900,233**	**0**	**762,546**	**840,773**	**0**	**0**	**0**	**0**	**0**
Lead Hazard Control/Reduction NET INCOME (LOSS)	**44,969**	**0**	**0**	**(95,138)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**329,314**	**374,283**	**374,283**	**374,283**	**279,145**	**279,145**	**279,145**	**279,145**	**279,145**
Ending Fund Balance	**374,283**	**374,283**	**374,283**	**279,145**	**279,145**	**279,145**	**279,145**	**279,145**	**279,145**

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Other Grants (2730)									
Revenues									
501-Federal Grants	4,858,822	192,195	1,402,055	7,812,719	177,293	177,293	177,293	177,293	177,293
539-State Grants	123,264	0	0	23,331	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	10,700	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	1,259,445	0	1,850,211	2,917,053	0	0	0	0	0
695-Other Financing Sources	64,123	0	57,773	75,000	0	0	0	0	0
Other Grants Total Revenues	**6,305,655**	**192,195**	**3,320,740**	**10,828,103**	**177,293**	**177,293**	**177,293**	**177,293**	**177,293**
Expenditures									
701-Personal Services	1,377,618	10,139	1,625,748	1,168,185	10,308	10,596	10,980	11,268	11,544
751-Supplies	31,599	2,000	69,336	64,636	2,000	2,000	2,000	2,000	2,000
800-Other Services and Charges	4,804,488	180,056	1,575,074	9,399,954	164,985	164,697	164,313	164,025	163,749
970-Capital Outlays	1,796,483	0	50,582	114,336	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
Other Grants Total Expenditures	**8,010,188**	**192,195**	**3,320,740**	**10,747,111**	**177,293**	**177,293**	**177,293**	**177,293**	**177,293**
Other Grants NET INCOME (LOSS)	**(1,704,534)**	**0**	**0**	**80,992**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**1,761,592**	**57,059**	**57,059**	**57,059**	**138,051**	**138,051**	**138,051**	**138,051**	**138,051**
Ending Fund Balance	**57,059**	**57,059**	**57,059**	**138,051**	**138,051**	**138,051**	**138,051**	**138,051**	**138,051**

Grand Rapids MI
POLICE GRANTS (2731)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Police Grants (2731)									
Revenues									
501-Federal Grants	224,389	0	820,291	805,693	0	0	0	0	0
539-State Grants	1,025,051	0	1,492,476	832,179	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	(125)	0	0	0	0	0	0	0	0
695-Other Financing Sources	416,559	0	673,341	673,341	0	0	0	0	0
Police Grants Total Revenues	**1,665,874**	**0**	**2,986,107**	**2,311,213**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	1,356,777	0	1,645,445	1,112,462	0	0	0	0	0
751-Supplies	3,332	0	4,000	3,865	0	0	0	0	0
800-Other Services and Charges	279,918	0	1,052,950	965,497	0	0	0	0	0
970-Capital Outlays	150,450	0	283,712	105,286	0	0	0	0	0
998-Special Items	0	0	0	0	0	0	0	0	0
Police Grants Total Expenditures	**1,790,477**	**0**	**2,986,107**	**2,187,110**	**0**	**0**	**0**	**0**	**0**
Police Grants NET INCOME (LOSS)	**(124,603)**	**0**	**0**	**124,103**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**13,351**	**(111,252)**	**(111,252)**	**(111,252)**	**12,851**	**12,851**	**12,851**	**12,851**	**12,851**
Ending Fund Balance	**(111,252)**	**(111,252)**	**(111,252)**	**12,851**	**12,851**	**12,851**	**12,851**	**12,851**	**12,851**



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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 over 1,200 pieces of equipment with a replacement value of approximately $67 million and a stockroom of 63,384 pieces of inventory which is valued close to $800,000. Fleet Management provides user departments the highest level of fleet related services in an effort to increase the City's overall operational effectiveness. Through responsible procurement practices, efficient maintenance and repair services, and exceptional replacement planning, Fleet Management is able to provide user departments with safe, reliable, state-of-the-art, customized equipment to meet the City's diverse operating needs. Fleet Management is dedicated to implementing continuous improvements, industry best practices, City-wide initiatives and policies, financial responsibility, and environmental stewardship into daily operations. Fleet Management operates as an Internal Service Fund (ISF) within the City. The department is fully funded based upon direct and indirect operational costs being recovered through an appropriate charge-back model for both pooled and non-pooled equipment. Operating, maintenance, and general administration expenses are analyzed, and rates are established on an annual basis.

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

Motor Equipment System Capital Fund: The Fleet Management Capital Fund accounts for the replacement of equipment through implementation of a comprehensive Asset Management Plan (AMP). The AMP addresses environmental responsibility, capitalization on useable life, maximization on returns, implementation of green fleet initiatives, and continuous improvement objectives. In an effort to provide operating departments with 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, tractors, 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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	1,703,041	2,081,516	2,081,516	2,076,386	2,289,068	2,386,667	2,494,006	2,593,508	2,661,719
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	10,365	4,783	4,783	4,269	4,365	4,453	4,287	4,182	4,043
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		***1,713,406***	***2,086,299***	***2,086,299***	***2,080,655***	***2,293,433***	***2,391,120***	***2,498,293***	***2,597,690***	***2,665,762***
EXPENDITURES										
Customer Service (6110)										
701	Personal Services	1,178,740	1,464,328	1,464,328	1,366,979	1,440,313	1,575,146	1,659,632	1,735,716	1,809,478
751	Supplies	11,021	14,542	14,542	19,542	19,542	19,542	19,542	19,542	19,542
800	Other Services And Charges	535,136	607,719	607,719	681,605	676,619	664,063	681,015	698,042	713,182
970	Capital Outlay	0	0	0	5,181	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		***1,724,897***	***2,086,589***	***2,086,589***	***2,073,307***	***2,136,474***	***2,258,751***	***2,360,189***	***2,453,300***	***2,542,202***
Customer Service NET INCOME (LOSS)		**(11,491)**	**(290)**	**(290)**	**7,348**	**156,959**	**132,369**	**138,104**	**144,390**	**123,560**
Unrestricted Cash - Beginning of Year		245,808	234,316	234,316	234,316	241,664	398,623	530,992	669,096	813,486
Unrestricted Cash - End of Year		**234,316**	**234,026**	**234,026**	**241,664**	**398,623**	**530,992**	**669,096**	**813,486**	**937,046**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		431,224	521,647	521,647	518,327	534,119	564,688	590,047	613,325	635,551
Unassigned Cash		**(196,908)**	**(287,621)**	**(287,621)**	**(276,662)**	**(135,495)**	**(33,695)**	**79,049**	**200,161**	**301,496**
Total		234,316	234,026	234,026	241,664	398,623	530,992	669,096	813,486	937,046
Unassigned Cash as a % of Total Current Spending		-11.4%	-13.8%	-13.8%	-13.3%	-6.3%	-1.5%	3.3%	8.2%	11.9%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
450-Licenses & Permits	195,915	151,000	151,000	130,000	160,500	167,000	171,500	176,000	181,500
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	5,851,095	7,262,760	7,262,760	6,344,369	7,983,314	8,070,015	8,003,707	8,011,380	8,222,042
664-Investment Income & Rentals	198,896	121,020	121,020	134,638	137,675	140,442	135,216	131,889	127,526
671-Other Revenues	20	0	0	0	0	0	0	0	0
Engineering Services Total Revenues	**6,245,926**	**7,534,780**	**7,534,780**	**6,609,007**	**8,281,489**	**8,377,457**	**8,310,423**	**8,319,269**	**8,531,068**
Expenditures									
701-Personal Services	4,841,902	6,100,483	6,100,483	5,469,008	6,288,137	6,497,903	6,763,834	6,977,391	7,144,321
726-Supplies	74,844	190,770	190,770	194,355	146,165	134,316	130,406	134,745	140,738
800-Other Services and Charges	1,433,190	1,418,504	1,418,504	1,419,103	1,685,821	1,649,992	1,642,476	1,659,750	1,725,231
970-Capital Outlays	8,894	40,000	40,000	10,000	77,900	2,933	2,967	3,002	3,038
995-Other Financing	1,733	3,402	3,402	3,402	1,510	1,556	1,603	1,652	1,702
Engineering Services Total Expenditures	**6,360,563**	**7,753,159**	**7,753,159**	**7,095,868**	**8,199,533**	**8,286,700**	**8,541,286**	**8,776,540**	**9,015,030**
Engineering Services NET INCOME (LOSS)	**-114,637**	**-218,379**	**-218,379**	**-486,861**	**81,956**	**90,757**	**-230,863**	**-457,271**	**-483,962**
Unrestricted Cash - Beginning of Year	**4,882,720**	**4,768,083**	**4,768,083**	**4,768,083**	**4,281,222**	**4,363,178**	**4,453,935**	**4,223,072**	**3,765,801**
Unrestricted Cash - End of Year	**4,768,083**	**4,549,704**	**4,549,704**	**4,281,222**	**4,363,178**	**4,453,935**	**4,223,072**	**3,765,801**	**3,281,839**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,590,141	1,938,290	1,938,290	1,773,967	2,049,883	2,071,675	2,135,322	2,194,135	2,253,758
Unassigned Cash	3,177,942	2,611,414	2,611,414	2,507,255	2,313,295	2,382,260	2,087,751	1,571,666	1,028,082
Total	4,768,083	4,549,704	4,549,704	4,281,222	4,363,178	4,453,935	4,223,072	3,765,801	3,281,839
Unassigned Cash as a % of Total Current Spending	50.%	33.7%	33.7%	35.3%	28.2%	28.7%	24.4%	17.9%	11.4%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	5,960,911	5,943,050	5,943,050	5,855,415	6,224,549	6,440,889	6,734,210	7,017,923	7,049,828
664-Investment Income & Rentals	334,962	683,002	683,002	637,121	672,595	740,633	764,006	788,594	794,050
671-Other Revenues	4,630	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Facilities Mgmt-Operating Total Revenues	**6,300,503**	**6,626,052**	**6,626,052**	**6,492,536**	**6,897,144**	**7,181,522**	**7,498,216**	**7,806,517**	**7,843,878**
Expenditures									
701-Personal Services	1,571,344	1,933,994	1,933,994	1,638,193	1,993,057	2,057,318	2,150,120	2,222,731	2,276,174
751-Supplies	268,273	240,567	240,567	168,702	240,921	251,767	263,134	275,039	275,039
800-Other Services and Charges	4,109,587	4,312,370	4,312,370	4,192,865	4,571,306	4,710,578	4,923,275	5,146,080	5,163,333
970-Capital Outlays	58,123	243,614	243,614	236,261	71,796	75,135	78,642	82,324	82,324
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	-65,610	-65,610	0	-68,680	-71,537	-74,773	-77,911	-78,319
Facilities Mgmt-Operating Total Expenditures	**6,007,327**	**6,664,935**	**6,664,935**	**6,236,021**	**6,808,400**	**7,023,261**	**7,340,398**	**7,648,263**	**7,718,551**
Facilities Mgmt-Operating NET INCOME (LOSS)	**293,176**	**-38,883**	**-38,883**	**256,515**	**88,744**	**158,261**	**157,818**	**158,254**	**125,327**
Unrestricted Cash - Beginning of Year	**2,671,923**	**2,965,099**	**2,965,099**	**2,965,099**	**3,221,614**	**3,310,358**	**3,468,619**	**3,626,437**	**3,784,691**
Unrestricted Cash - End of Year	**2,965,099**	**2,926,216**	**2,926,216**	**3,221,614**	**3,310,358**	**3,468,619**	**3,626,437**	**3,784,691**	**3,910,018**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	1,501,832	1,666,234	1,666,234	1,559,005	1,702,100	1,755,815	1,835,100	1,912,066	1,929,638
Unassigned Cash	1,463,268	1,259,983	1,259,983	1,662,609	1,608,258	1,712,804	1,791,338	1,872,626	1,980,381
Total	2,965,099	2,926,216	2,926,216	3,221,614	3,310,358	3,468,619	3,626,437	3,784,691	3,910,018

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
580-Contribution from Local Units	46,059	76,874	76,874	0	247,676	194,187	293,595	116,536	0
600-Charges for Services	1,437,805	1,664,502	1,664,502	1,663,500	1,914,689	2,106,159	2,211,467	2,266,753	2,323,421
664-Investment Income & Rentals	383,528	232,354	232,354	243,060	248,543	253,538	244,104	238,097	230,220
671-Other Revenues	0	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Revenues	**1,867,392**	**1,973,730**	**1,973,730**	**1,906,560**	**2,410,908**	**2,553,884**	**2,749,166**	**2,621,386**	**2,553,641**
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	206,463	0	0	1,230,144	2,028,052	2,078,752	2,327,701	2,183,988	2,238,589
970-Capital Outlays	161,966	2,030,090	2,030,090	0	0	0	0	0	0
995-Other Financing	2,255,383	0	0	0	0	0	0	0	0
Facilities Management-Capital Total Expenditures	**2,623,812**	**2,030,090**	**2,030,090**	**1,230,144**	**2,028,052**	**2,078,752**	**2,327,701**	**2,183,988**	**2,238,589**
Facilities Management-Capital NET INCOME (LOSS)	**-756,420**	**-56,360**	**-56,360**	**676,416**	**382,856**	**475,132**	**421,465**	**437,398**	**315,052**
Unrestricted Cash - Beginning of Year	**8,537,480**	**7,781,060**	**7,781,060**	**7,781,060**	**8,457,476**	**8,840,332**	**9,315,464**	**9,736,929**	**10,174,327**
Unrestricted Cash - End of Year	**7,781,060**	**7,724,700**	**7,724,700**	**8,457,476**	**8,840,332**	**9,315,464**	**9,736,929**	**10,174,327**	**10,489,379**
Summary of Reserves									
Ending Unrestricted Cash	7,781,060	7,724,700	7,724,700	8,457,476	8,840,332	9,315,464	9,736,929	10,174,327	10,489,379
Assigned for Working Capital Projects	-7,781,060	-7,724,700	-7,724,700	-8,457,476	-8,840,332	-9,315,464	-9,736,929	-10,174,327	-10,489,379
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

CITY OF GRAND RAPIDS
CAPITAL PROJECT DETAIL
FY2026 FINAL FISCAL PLAN
FACILITIES DEPARTMENT (265)

						FY2026	FY2027	FY2028	FY2029	FY2030
Fund Number	**Fund Name**	**Project Code**	**Project Name**	**Budget Object Code**	**Budget Object Name**	**Adopted**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
6311	Facilities Management-Capital	TEMP17041	Exterior facade repairs at City Hall	9340	Maintenance Service	$ 393,779	$ 375,843	$ 449,158	$ 446,530	$ 432,443
		TEMP17043	Annual Heat pump replacement at the Police Admin facility	9340	Maintenance Service	$	$	$	$ 277,921	$ 264,020
		TEMP17048	Annual flooring replacement following asset mgmt schedule	9340	Maintenance Service	$ 125,910	$ 129,058	$ 132,284	$ 135,591	$ 138,981
		TEMP17049	Annual interior finishes and paint following paint schedule	9340	Maintenance Service	$ 121,434	$ 123,030	$ 126,106	$ 129,258	$ 132,490
		TEMP17071	Overhead Door replacement at the Community Archives facility	9340	Maintenance Service	$	$	$	$ 62,500	$
		TEMP17089	Police parking garage inspection and construction	9340	Maintenance Service	$ 177,291	$	$	$	$
		TEMP18198	Upgrade existing lighting control system at the City / Count	9340	Maintenance Service	$ 182,090	$	$	$	$
		TEMP19022	Roof restoration at the Bridgeview warehouse	9340	Maintenance Service	$ 146,115	$	$	$	$
		TEMP22008	Security camera and building security replacements CARC	9340	Maintenance Service	$ 93,489	$	$	$	$
		TEMP22013	Security camera and building security replacements at 1120 M	9340	Maintenance Service	$ 90,596	$	$	$	$
		TEMP22019	Restroom renovations at the City / County Complex - Phase 1	9340	Maintenance Service	$ 485,500	$ 261,943	$	$	$
		TEMP23003	Galvanized pipe replacement at City/County	9340	Maintenance Service	$	$	$ 530,943	$	$
		TEMP24019	City/ County drains, and cast iron piping replacement	9340	Maintenance Service	$	$ 261,472	$	$	$
		TEMP24020	Facade restoration at Pistol Range	9340	Maintenance Service	$	$	$ 67,603	$	$
		TEMP24023	Annual surface lot repair/ replacement following FM surface	9340	Maintenance Service	$ 122,160	$ 100,266	$ 108,201	$ 93,878	$ 97,163
		TEMP24024	Electrical Substation maintenance at the Police Administrati	9340	Maintenance Service	$	$	$ 69,076	$	$
		TEMP24025	Electrical Substation maintenance at the Community Archives	9340	Maintenance Service	$	$	$ 57,825	$	$
		TEMP24026	Replace fire alarm system at the 509 Wealthy	9340	Maintenance Service	$	$	$ 161,803	$	$
		TEMP25002	Annual furniture, fixture, & equipment following asset manag	9340	Maintenance Service	$ 89,688	$ 89,688	$ 69,294	$ 71,719	$ 71,719
		TEMP25003	Passenger elevator modernization at 1120 Monroe	9340	Maintenance Service	$	$ 677,046	$	$	$
		TEMP25005	Asbestos floor tile abatement at City Hall facility	9340	Maintenance Service	$	$ 60,406	$	$	$
		TEMP25007	Replace fire alarm system at the Police Admin Facility	9340	Maintenance Service	$	$	$ 294,991	$	$
		TEMP25008	Replace fire alarm and sprinkler system at the City/ County	9340	Maintenance Service	$	$	$ 260,417	$ 314,113	$
		TEMP25009	Security camera and building security replacements at 660 Ma	9340	Maintenance Service	$	$	$	$ 71,029	$
		TEMP25010	Security camera and building security replacements at City F	9340	Maintenance Service	$	$	$	$ 150,219	$
		TEMP25011	Freight elevator replacement at 509 Wealthy - Phase I	9340	Maintenance Service	$	$	$	$ 431,230	$ 258,370
		TEMP26001	Freight elevator replacement at CARC	9340	Maintenance Service	$	$	$	$	$ 843,403
Grand Total						**$ 2,028,052**	**$ 2,078,752**	**$ 2,327,701**	**$ 2,183,988**	**$ 2,238,589**

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	(5,687)	20,758	20,758	142,853	146,076	149,011	143,467	139,936	135,307
671	Other Revenue	0	0	0	0	0	0	0	0	0
695	Other Financing Sources	7,000,000	0	4,030,000	4,030,000	0	0	0	0	0
FMS Total Revenue		***6,994,313***	***20,758***	***4,050,758***	***4,172,853***	***146,076***	***149,011***	***143,467***	***139,936***	***135,307***
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	471,261	0	7,793,673	6,115,964	995,000	965,000	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		***471,261***	***0***	***7,793,673***	***6,115,964***	***995,000***	***965,000***	***0***	***0***	***0***
FMS NET INCOME (LOSS)		**6,523,053**	**20,758**	**(3,742,915)**	**(1,943,111)**	**(848,924)**	**(815,989)**	**143,467**	**139,936**	**135,307**
Unrestricted Cash - Beginning of Year		(2,553,625)	3,969,428	3,969,428	3,969,428	2,026,317	1,177,393	361,404	504,871	644,807
Unrestricted Cash - End of Year		**3,969,428**	**3,990,186**	**226,513**	**2,026,317**	**1,177,393**	**361,404**	**504,871**	**644,807**	**780,114**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		117,815	0	1,948,418	1,528,991	248,750	241,250	0	0	0
Unassigned Cash		3,851,613	3,990,186	(1,721,905)	497,326	928,643	120,154	504,871	644,807	780,114
Total		3,969,428	3,990,186	226,513	2,026,317	1,177,393	361,404	504,871	644,807	780,114
Unassigned Cash as a % of Total Current Spending		817.3%	#DIV/0!	-22.1%	0.0%	93.3%	0.0%	0.0%	0.0%	0.0%

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	0	0	0	0	0	0	0	0	0
600	Charges For Services	25,390,335	24,894,897	24,894,897	24,872,153	26,492,006	28,980,317	31,494,167	33,871,351	36,157,788
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	1,230,354	682,477	682,477	813,046	831,388	848,097	816,539	796,445	770,097
671	Other Revenue	5,882,117	6,098,360	6,098,360	7,795,972	6,661,835	7,291,697	7,927,446	8,532,492	9,118,262
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
Health Insurance Total Revenues		***32,502,806***	***31,675,734***	***31,675,734***	***33,481,171***	***33,985,229***	***37,120,111***	***40,238,152***	***43,200,288***	***46,046,147***
701	Personnel Services	436,436	443,739	443,739	504,147	571,094	594,649	623,941	649,570	667,280
751	Supplies	30,966	0	0	15,791	0	0	0	0	0
800	Other Services And Charges	30,606,154	33,168,029	33,168,029	31,156,829	35,055,046	37,379,380	39,893,829	42,582,339	45,456,966
970	Capital Outlays	268	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		***31,073,824***	***33,611,768***	***33,611,768***	***31,676,767***	***35,626,140***	***37,974,029***	***40,517,770***	***43,231,909***	***46,124,246***
Health Insurance NET INCOME (LOSS)		**1,428,982**	**(1,936,034)**	**(1,936,034)**	**1,804,404**	**(1,640,911)**	**(853,918)**	**(279,618)**	**(31,621)**	**(78,099)**
Unrestricted Cash - Beginning of Year		22,891,032	24,320,014	24,320,014	24,320,014	26,124,418	24,483,507	23,629,589	23,349,971	23,318,350
Unrestricted Cash - End of Year		**24,320,014**	**22,383,980**	**22,383,980**	**26,124,418**	**24,483,507**	**23,629,589**	**23,349,971**	**23,318,350**	**23,240,251**
Reserve Targets										
Assigned to Reserves - 25% of Current Spending		7,768,456	8,402,942	8,402,942	7,919,192	8,906,535	9,493,507	10,129,443	10,807,977	11,531,062
Unassigned Cash		**16,551,558**	**13,981,038**	**13,981,038**	**18,205,226**	**15,576,972**	**14,136,082**	**13,220,529**	**12,510,373**	**11,709,190**
Total		24,320,014	22,383,980	22,383,980	26,124,418	24,483,507	23,629,589	23,349,971	23,318,350	23,240,251
Unassigned Cash as a % of Total Current Spending		53.3%	41.6%	41.6%	57.5%	43.7%	37.2%	32.6%	28.9%	25.4%

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
REVENUE										
INFORMATION TECH-OPERATING (6800)										
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	6,608,160	7,006,785	7,006,785	7,006,785	7,594,188	7,799,713	8,010,385	8,226,331	8,417,498
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	155,561	85,837	85,837	94,713	96,849	98,796	95,120	92,779	89,710
671	Other Revenue	26,412	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		***6,790,133***	***7,092,622***	***7,092,622***	***7,101,498***	***7,691,037***	***7,898,509***	***8,105,505***	***8,319,110***	***8,507,208***
EXPENDITURES										
INFORMATION TECH-OPERATING (6800)										
701	Personal Services	444,348	449,908	449,908	442,280	455,731	467,144	485,380	495,872	506,368
752	Supplies	586	17,306	17,306	17,306	17,306	17,645	17,995	18,355	18,355
800	Other Services And Charges	5,146,124	6,719,150	6,719,150	6,764,576	7,303,404	7,446,440	7,676,440	7,922,808	8,174,236
970	Capital Outlay	7,631	0	0	0	0	0	0	0	0
990	Debt Service	22,152	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		***5,620,840***	***7,186,364***	***7,186,364***	***7,224,162***	***7,776,441***	***7,931,229***	***8,179,815***	***8,437,035***	***8,698,959***
REVENUE OVER EXPENSE		**1,169,293**	**(93,742)**	**(93,742)**	**(122,664)**	**(85,404)**	**(32,720)**	**(74,310)**	**(117,925)**	**(191,751)**
Unrestricted Cash - Beginning of Year		1,880,369	3,049,661	3,049,661	3,049,661	2,926,997	2,841,593	2,808,873	2,734,563	2,616,638
Unrestricted Cash - End of Year		**3,049,661**	**2,955,919**	**2,955,919**	**2,926,997**	**2,841,593**	**2,808,873**	**2,734,563**	**2,616,638**	**2,424,887**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		1,405,210	1,796,591	1,796,591	1,806,041	1,944,110	1,982,807	2,044,954	2,109,259	2,174,740
Assigned to Capital		0	0	0	0	0	0	0	0	0
Unassigned Cash		1,644,451	1,159,328	1,159,328	1,120,957	897,483	826,066	689,609	507,380	250,147
Total		3,049,661	2,955,919	2,955,919	2,926,997	2,841,593	2,808,873	2,734,563	2,616,638	2,424,887
Unassigned Cash as a % of Total Current Spending		29.3%	16.1%	16.1%	15.5%	11.5%	10.4%	8.4%	6.0%	2.9%

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

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	600,324	792,748	792,748	792,748	615,969	595,409	609,040	623,080	667,727
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Interest And Rents	126,352	71,349	71,349	89,691	91,714	93,558	90,076	87,860	84,953
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		***726,676***	***864,097***	***864,097***	***882,439***	***707,683***	***688,967***	***699,116***	***710,940***	***752,680***
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	0	0	0	0	0	0	0	0	0
970	Capital Outlay	408,154	223,095	476,220	476,200	640,000	418,128	1,149,847	898,270	445,000
990	Debt Service	0	0	0	0	0	0	0	0	0
996	Appropriation Lapse	0	0	0	0	0	0	0	0	0
999	Transfers Out	0	0	0	0	0	0	0	0	0
INFORMATION TECHNOLOGY-CAPITAL Total Expenditures		***408,154***	***223,095***	***476,220***	***476,200***	***640,000***	***418,128***	***1,149,847***	***898,270***	***445,000***
INFORMATION TECHNOLOGY-CAPITAL NET INCOME (LOSS)		**318,522**	**641,002**	**387,877**	**406,239**	**67,683**	**270,839**	**(450,731)**	**(187,330)**	**307,680**
Unrestricted Cash - Beginning of Year		2,380,620	2,699,142	2,699,142	2,699,142	3,105,381	3,173,064	3,443,904	2,993,173	2,805,843
Unrestricted Cash - End of Year		**2,699,142**	**3,340,144**	**3,087,019**	**3,105,381**	**3,173,064**	**3,443,904**	**2,993,173**	**2,805,843**	**3,113,523**
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		102,039	55,774	119,055	119,050	160,000	104,532	287,462	224,568	111,250
Assigned to Capital		2,597,103	3,284,370	2,967,964	2,986,331	3,013,064	3,339,372	2,705,711	2,581,275	3,002,273
Unassigned Cash		0	0	0	0	0	0	0	0	0
Total		2,699,142	3,340,144	3,087,019	3,105,381	3,173,064	3,443,904	2,993,173	2,805,843	3,113,523
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0				
600-Charges for Services	1,141,636	1,650,000	1,650,000	1,146,833	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
664-Investment Income & Rentals	8,425,867	8,381,263	8,381,263	8,347,574	8,988,317	9,434,429	9,898,156	10,386,486	10,896,927
671-Other Revenues	292,776	400,000	400,000	338,039	500,000	500,000	500,000	500,000	500,000
Motor Equipment-Operating Total Revenues	**9,860,279**	**10,431,263**	**10,431,263**	**9,832,446**	**11,138,317**	**11,584,429**	**12,048,156**	**12,536,486**	**13,046,927**
Expenditures									
701-Personal Services	3,320,972	3,825,400	3,825,400	3,285,979	3,986,225	4,108,475	4,298,788	4,455,621	4,571,775
751-Supplies	4,189,337	4,530,200	4,530,200	4,337,652	4,756,450	4,994,014	5,243,454	5,505,367	5,505,367
800-Other Services and Charges	1,618,503	1,778,262	1,778,262	1,763,101	2,050,059	2,087,872	2,171,490	2,253,761	2,274,950
970-Capital Outlays	173,219	211,228	211,228	124,974	243,040	232,881	244,523	256,749	256,749
990-Debt Service	193	0	0	0	0	0	0	0	0
995-Other Financing	0	-102,724	-102,724	0	-111,386	-114,596	-120,020	-125,147	-125,801
Motor Equipment-Operating Total Expenditures	**9,302,224**	**10,242,366**	**10,242,366**	**9,511,706**	**10,924,388**	**11,308,646**	**11,838,235**	**12,346,351**	**12,483,040**
Motor Equipment-Operating NET INCOME (LOSS)	**558,055**	**188,897**	**188,897**	**320,740**	**213,929**	**275,783**	**209,921**	**190,135**	**563,887**
Less: Payment of Debt Service Principal	-5,227	0	0	0	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**2,534,736**	**3,087,564**	**3,087,564**	**3,087,564**	**3,408,304**	**3,622,233**	**3,898,016**	**4,107,937**	**4,298,072**
Unrestricted Cash - End of Year	**3,087,564**	**3,276,461**	**3,276,461**	**3,408,304**	**3,622,233**	**3,898,016**	**4,107,937**	**4,298,072**	**4,861,959**
Reserve Targets									
Assigned to Reserves - 25% of Current Spending	2,325,556	2,560,592	2,560,592	2,377,927	2,731,097	2,827,162	2,959,559	3,086,588	3,120,760
Assigned to Reserves - Fuel Contingency	0	0	0	0	0	0	0	0	0
GR Building Authority 2021 (FY2051) 201 Mkt / KCRC Site Acq	0	0	0	0	0	0	0	0	0
Unassigned Cash	762,008	715,870	715,870	1,030,378	891,136	1,070,855	1,148,378	1,211,484	1,741,199
Total	3,087,564	3,276,461	3,276,461	3,408,304	3,622,233	3,898,016	4,107,937	4,298,072	4,861,959
Unassigned Cash as a % of Total Current Spending	8.2%	7.0%	7.0%	10.8%	8.2%	9.5%	9.7%	9.8%	13.9%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
600-Charges for Services	40,919	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	9,172,254	9,473,845	9,473,845	10,101,527	10,867,614	11,445,987	12,020,912	12,688,906	13,338,684
671-Other Revenues	531,029	354,030	354,030	354,030	225,000	225,000	225,000	225,000	225,000
695-Other Financing Sources	338,695	0	0	0	0	0	0	0	0
Motor Equipment-Capital Total Revenues	**10,082,897**	**9,827,875**	**9,827,875**	**10,455,557**	**11,092,614**	**11,670,987**	**12,245,912**	**12,913,906**	**13,563,684**
Expenditures									
800-Other Services and Charges	0	0	0	0	0	0	0	0	0
970-Capital Outlays	3,311,044	11,781,793	21,869,224	18,517,391	9,686,108	7,905,169	10,243,812	11,202,040	9,156,504
995-Other Financing	4,142,000	0	972,013	972,013	807,025	806,264	806,333	807,164	805,917
Motor Equipment-Capital Total Expenditures	**7,453,044**	**11,781,793**	**22,841,237**	**19,489,404**	**10,493,133**	**8,711,433**	**11,050,145**	**12,009,204**	**9,962,421**
Motor Equipment-Capital NET INCOME (LOSS)	**2,629,853**	**-1,953,918**	**-13,013,362**	**-9,033,847**	**599,481**	**2,959,554**	**1,195,767**	**904,702**	**3,601,263**
Unrestricted Cash - Beginning of Year	**18,581,856**	**21,211,709**	**21,211,709**	**21,211,709**	**12,177,862**	**12,777,343**	**15,736,897**	**16,932,664**	**17,837,366**
Unrestricted Cash - End of Year	**21,211,709**	**19,257,791**	**8,198,347**	**12,177,862**	**12,777,343**	**15,736,897**	**16,932,664**	**17,837,366**	**21,438,629**
Summary of Reserves									
Ending Unrestricted Cash	21,211,709	19,257,791	8,198,347	12,177,862	12,777,343	15,736,897	16,932,664	17,837,366	21,438,629
Assigned for Fire Apparatus	-2,489,683	-1,275,283	-1,275,283	-1,246,939	-1,230,854	-1,363,756	-1,480,852	-1,103,207	-140,062
Assigned for Fuel System Replacement	0	0	0	0	0	0	0	0	0
Assigned for Vehicle Wash Replacement	0	0	0	0	0	0	0	0	0
Assigned for Alternative Fuel Vehicle Purchases	-525,000	-517,813	-517,813	-517,813	-607,754	-638,141	-670,048	-703,551	-738,728
Assigned for Alternative Fuel Facility upgrades	0	0	0	0	0	0	0	0	0
Assigned for Working Capital Projects	-18,197,026	-17,464,695	-6,405,251	-10,413,110	-10,938,735	-13,735,000	-14,781,764	-16,030,608	-20,559,839
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	3,497,004	3,587,515	3,587,515	3,587,516	3,774,830	3,950,923	4,135,819	4,329,960	4,533,808
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	1,248,270	235,138	235,138	295,907	302,582	308,664	297,178	289,865	280,276
671	Other Revenue	1,414,097	1,501,501	1,501,501	1,497,044	1,630,419	1,711,705	1,797,056	1,886,673	1,980,772
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
RISK MGMT/OTHER RESERVES Total Revenue		***6,159,371***	***5,324,154***	***5,324,154***	***5,380,467***	***5,707,831***	***5,971,292***	***6,230,053***	***6,506,498***	***6,794,856***
EXPENDITURES										
RISK MGMT/OTHER RESERVES (6771)										
701	Personal Services	442,305	475,753	475,753	476,304	433,193	460,405	493,739	524,770	549,539
751	Supplies	14,977	0	0	480	0	0	0	0	0
800	Other Services And Charges	4,870,373	5,537,785	5,537,785	5,047,890	6,066,054	6,006,631	6,359,544	6,442,406	6,832,373
970	Capital Outlay	21,789	0	0	23,163	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	30,000	0	0	0	0	0	0	0	0
RISK MGMT/OTHER RESERVES Total Expenditures		***5,379,444***	***6,013,538***	***6,013,538***	***5,547,837***	***6,499,247***	***6,467,036***	***6,853,283***	***6,967,176***	***7,381,912***
RISK MGMT/OTHER RESERVES NET INCOME (LOSS)		**779,927**	**(689,384)**	**(689,384)**	**(167,370)**	**(791,416)**	**(495,744)**	**(623,230)**	**(460,678)**	**(587,056)**
****Unrestricted Cash - Beginning of Year***		10,031,969	10,811,896	10,811,896	10,811,896	10,644,526	9,853,110	9,357,366	8,734,136	8,273,458
****Unrestricted Cash - End of Year***		**10,811,896**	**10,122,512**	**10,122,512**	**10,644,526**	**9,853,110**	**9,357,366**	**8,734,136**	**8,273,458**	**7,686,402**
****MMRMA Trust Cash Included in Unrestricted Cash***		***6,116,533***	***As of 6/30/2024***							
Reserve Targets:										
Assigned to Reserves - 25% of Current Spending		1,344,861	1,503,385	1,503,385	1,386,959	1,624,812	1,616,759	1,713,321	1,741,794	1,845,478
Assigned to Self-Insured Retention (SIR) x 2		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Unassigned Cash		**5,967,035**	**5,119,128**	**5,119,128**	**5,757,567**	**4,728,298**	**4,240,607**	**3,520,815**	**3,031,664**	**2,340,924**
Total		10,811,896	10,122,512	10,122,512	10,644,526	9,853,110	9,357,366	8,734,136	8,273,458	7,686,402
Unassigned Cash as a % of Total Current Spending		110.9%	85.1%	85.1%	103.8%	72.8%	65.6%	51.4%	43.5%	31.7%

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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	0	0	0	0	0	0	0	0	0
600	Charges For Services	1,158,705	1,141,998	1,141,998	1,141,998	1,375,210	1,420,246	1,437,069	1,440,415	1,462,961
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	2,008,658	1,047,602	1,047,602	1,055,367	1,041,481	1,003,606	960,397	912,779	854,867
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		***3,167,363***	***2,189,600***	***2,189,600***	***2,197,365***	***2,416,691***	***2,423,852***	***2,397,466***	***2,353,194***	***2,317,828***
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	2,521,616	2,768,874	3,618,874	3,618,874	3,127,985	3,250,651	3,295,834	3,369,523	3,637,057
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		***2,521,616***	***2,768,874***	***3,618,874***	***3,618,874***	***3,127,985***	***3,250,651***	***3,295,834***	***3,369,523***	***3,637,057***
FIREFIGHTER RETIREE HEALTH CARE NET INCOME (LOSS)		**645,747**	**(579,274)**	**(1,429,274)**	**(1,421,509)**	**(711,294)**	**(826,799)**	**(898,368)**	**(1,016,329)**	**(1,319,229)**
Beginning Fund Balance		21,718,157	22,363,904	22,363,904	22,363,904	20,942,395	20,231,101	19,404,302	18,505,934	17,489,605
Ending Fund Balance		**22,363,904**	**21,784,630**	**20,934,630**	**20,942,395**	**20,231,101**	**19,404,302**	**18,505,934**	**17,489,605**	**16,170,376**
Assigned to DB Retiree Health Care Costs		22,363,904	21,784,630	20,934,630	20,942,395	20,231,101	19,404,302	18,505,934	17,489,605	16,170,376
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		22,363,904	21,784,630	20,934,630	20,942,395	20,231,101	19,404,302	18,505,934	17,489,605	16,170,376
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	0	0	0	0	0	0	0	0	0
600	Charges For Services	2,930,786	3,228,393	3,228,393	3,228,393	3,624,111	3,820,101	3,974,724	4,091,480	4,204,678
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	1,403,670	787,341	787,341	795,706	696,255	674,936	653,144	624,977	584,035
671	Other Revenue	0	0	0	0	0	0	0	0	0
695	Other Financing Sources	0	0	0	0	0	0	0	0	0
GENERAL RETIREE HEALTH CARE Total Revenue		***4,334,456***	***4,015,734***	***4,015,734***	***4,024,099***	***4,320,366***	***4,495,037***	***4,627,868***	***4,716,457***	***4,788,713***
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	5,730,187	4,452,794	4,452,794	4,452,794	4,790,985	4,879,615	5,085,057	5,373,065	5,767,337
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		***5,730,187***	***4,452,794***	***4,452,794***	***4,452,794***	***4,790,985***	***4,879,615***	***5,085,057***	***5,373,065***	***5,767,337***
GENERAL RETIREE HEALTH CARE NET INCOME (LOSS)		**(1,395,731)**	**(437,060)**	**(437,060)**	**(428,695)**	**(470,619)**	**(384,578)**	**(457,189)**	**(656,608)**	**(978,624)**
Beginning Fund Balance		16,455,408	15,059,677	15,059,677	15,059,677	14,630,982	14,160,363	13,775,785	13,318,596	12,661,988
Ending Fund Balance		**15,059,677**	**14,622,617**	**14,622,617**	**14,630,982**	**14,160,363**	**13,775,785**	**13,318,596**	**12,661,988**	**11,683,364**
Assigned to DB Retiree Health Care Costs		15,059,677	14,622,617	14,622,617	14,630,982	14,160,363	13,775,785	13,318,596	12,661,988	11,683,364
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		15,059,677	14,622,617	14,622,617	14,630,982	14,160,363	13,775,785	13,318,596	12,661,988	11,683,364
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	95,469	113,550	113,550	113,550	118,000	118,000	118,000	118,000	118,000
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		***95,469***	***113,550***	***113,550***	***113,550***	***118,000***	***118,000***	***118,000***	***118,000***	***118,000***
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	95,469	113,550	113,550	113,550	118,000	118,000	118,000	118,000	118,000
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		***95,469***	***113,550***	***113,550***	***113,550***	***118,000***	***118,000***	***118,000***	***118,000***	***118,000***
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	0	0	0	0	0	0	0	0	0
600	Charges For Services	1,332,654	1,136,648	1,136,648	1,136,648	1,268,535	1,394,144	1,503,794	1,599,063	1,694,331
655	Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	3,725,613	1,942,770	1,942,770	1,949,360	1,885,050	1,793,744	1,687,003	1,568,585	1,438,725
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		***5,058,267***	***3,079,418***	***3,079,418***	***3,086,008***	***3,153,585***	***3,187,888***	***3,190,797***	***3,167,648***	***3,133,056***
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	4,211,446	4,162,883	4,162,883	4,162,883	4,850,213	5,221,155	5,486,216	5,687,892	5,894,104
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		***4,211,446***	***4,162,883***	***4,162,883***	***4,162,883***	***4,850,213***	***5,221,155***	***5,486,216***	***5,687,892***	***5,894,104***
POLICE OFFICER RETIREE HEALTH NET INCOME (LOSS)		**846,821**	**(1,083,465)**	**(1,083,465)**	**(1,076,875)**	**(1,696,628)**	**(2,033,267)**	**(2,295,419)**	**(2,520,244)**	**(2,761,048)**
Beginning Fund Balance		40,167,318	41,014,139	41,014,139	41,014,139	39,937,264	38,240,636	36,207,369	33,911,950	31,391,706
Ending Fund Balance		**41,014,139**	**39,930,674**	**39,930,674**	**39,937,264**	**38,240,636**	**36,207,369**	**33,911,950**	**31,391,706**	**28,630,658**
Assigned to DB Retiree Health Care Costs		41,014,139	39,930,674	39,930,674	39,937,264	38,240,636	36,207,369	33,911,950	31,391,706	28,630,658
Unassigned Fund Balance		-	-	-	-	-	-	-	-	-
Total		41,014,139	39,930,674	39,930,674	39,937,264	38,240,636	36,207,369	33,911,950	31,391,706	28,630,658
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	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	28,156	26,550	26,550	26,550	25,950	25,950	25,950	25,950	25,950
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	257,372	207,540	207,540	207,540	182,500	152,500	130,000	120,000	120,000
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	121,737	121,365	121,365	121,365	119,325	119,250	119,250	119,250	119,250
CEMETERY PERPETUAL CARE Total Revenues	***407,265***	***355,455***	***355,455***	***355,455***	***327,775***	***297,700***	***275,200***	***265,200***	***265,200***
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	144,000	216,540	216,540	216,540	191,500	161,500	139,000	129,000	129,000
CEMETERY PERPETUAL CARE Total Expenditures	***144,000***	***216,540***	***216,540***	***216,540***	***191,500***	***161,500***	***139,000***	***129,000***	***129,000***
CEMETERY PERPETUAL CARE NET INCOME (LOSS)	**263,265**	**138,915**	**138,915**	**138,915**	**136,275**	**136,200**	**136,200**	**136,200**	**136,200**
Change in Reserve for Perpetual Care	(28,524)	-	-	-	-	-	-	-	-
Fund Balance - Beginning of Year	1,644,388	1,879,129	1,879,129	1,879,129	2,018,044	2,154,319	2,290,519	2,426,719	2,562,919
Fund Balance - End of Year	**1,879,129**	**2,018,044**	**2,018,044**	**2,018,044**	**2,154,319**	**2,290,519**	**2,426,719**	**2,562,919**	**2,699,119**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	21,600	32,481	32,481	32,481	28,725	24,225	20,850	19,350	19,350
Unassigned Fund Balance	1,857,529	1,985,563	1,985,563	1,985,563	2,125,594	2,266,294	2,405,869	2,543,569	2,679,769
Total	**1,879,129**	**2,018,044**	**2,018,044**	**2,018,044**	**2,154,319**	**2,290,519**	**2,426,719**	**2,562,919**	**2,699,119**
Unassigned Fund Balance as a % of Total Current Spending	1290.0%	916.9%	916.9%	916.9%	1110.0%	1403.3%	1730.8%	1971.8%	2077.3%

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.

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

Major Revenue Source: Defendant reimbursements, General Operating Fund support and MIDC grant funds
Fund Balance Policy: Assign fund balance to cover expenses of this fund

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

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

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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. The Parks Millage Fund closed at the end of FY2024, and all activity was merged into the Parks and Recreation Operating Fund. This was done in conjunction with the creation of a new Parks Capital Projects Fund, resulting in the department overseeing one operating and one capital fund for its

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

Property Management Fund: This fund was established to account for property transactions, including certain lease arrangements and real-estate sales. This fund also is used for local Land Bank Authority activities to help increase the affordable housing supply.

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

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

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

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

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

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

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

Refuse Collection and Disposal Fund: This fund accounts for the collection and removal of trash and debris. Financing is provided by special tax millage (for FY 2026 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.

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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	4,595,047	5,738,855	5,738,855	5,732,152	5,846,030	5,918,200	5,945,100	5,881,900	5,885,300
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	334,363	298,134	298,134	301,804	318,238	310,136	315,112	321,436	322,073
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	331,585	200,677	200,677	226,282	231,387	236,037	227,254	221,662	214,329
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	71,307	61,487	61,487	69,070	60,083	63,088	66,243	68,231	70,278
BUILDING INSPECTIONS Total Revenues	***5,332,302***	***6,299,153***	***6,299,153***	***6,329,308***	***6,455,738***	***6,527,461***	***6,553,709***	***6,493,229***	***6,491,980***
Expenditures									
701-Personal Services	3,940,333	4,755,915	4,755,915	4,048,164	4,932,527	5,121,665	5,346,628	5,532,455	5,672,928
751-Supplies	9,592	50,800	50,800	34,100	55,700	56,300	56,300	56,300	56,300
800-Other Services And Charges	1,151,474	1,510,571	1,510,571	1,245,968	1,613,432	1,525,036	1,563,100	1,599,412	1,630,244
970-Capital Outlays	71,961	13,600	13,600	13,600	233,800	234,600	235,100	235,100	235,100
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	29,413	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
BUILDING INSPECTIONS Total Expenditures	***5,202,773***	***6,335,886***	***6,335,886***	***5,346,832***	***6,840,459***	***6,942,601***	***7,206,128***	***7,428,267***	***7,599,572***
BUILDING INSPECTIONS NET INCOME (LOSS)	**129,529**	**(36,733)**	**(36,733)**	**982,476**	**(384,721)**	**(415,140)**	**(652,419)**	**(935,038)**	**(1,107,592)**
Fund Balance - Beginning of Year	6,456,376	6,585,905	6,585,905	6,585,905	7,568,381	7,183,660	6,768,520	6,116,101	5,181,063
Fund Balance - End of Year	**6,585,905**	**6,549,172**	**6,549,172**	**7,568,381**	**7,183,660**	**6,768,520**	**6,116,101**	**5,181,063**	**4,073,471**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	1,300,693	1,583,972	1,583,972	1,336,708	1,710,115	1,735,650	1,801,532	1,857,067	1,899,893
Unassigned Fund Balance	5,285,212	4,965,201	4,965,201	6,231,673	5,473,545	5,032,870	4,314,569	3,323,996	2,173,578
Total	**6,585,905**	**6,549,172**	**6,549,172**	**7,568,381**	**7,183,660**	**6,768,520**	**6,116,101**	**5,181,063**	**4,073,471**
Unassigned Fund Balance as a % of Total Current Spending	101.6%	78.4%	78.4%	116.5%	80.0%	72.5%	59.9%	44.7%	28.6%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
CRC-Rosa Activities (1553)									
Revenues									
664-Investment Income & Rentals	1,113	1,145	1,145	1,330	1,360	1,387	1,336	1,303	1,260
671-Other Revenues	(1,179)	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
CRC-Rosa Activities Total Revenues	**(66)**	**6,145**	**6,145**	**1,330**	**6,360**	**6,387**	**6,336**	**6,303**	**6,260**
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)	**(66)**	**1,145**	**1,145**	**1,330**	**1,360**	**1,387**	**1,336**	**1,303**	**1,260**
Beginning Fund Balance	**18,949**	**18,883**	**18,883**	**18,883**	**20,213**	**21,573**	**22,960**	**24,296**	**25,599**
Ending Fund Balance	**18,883**	**20,028**	**20,028**	**20,213**	**21,573**	**22,960**	**24,296**	**25,599**	**26,859**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	0	750	750	0	750	750	750	750	750
Unassigned Fund Balance	18,883	19,278	19,278	20,213	20,823	22,210	23,546	24,849	26,109
Total	18,883	20,028	20,028	20,213	21,573	22,960	24,296	25,599	26,859
Unassigned FB as a % of Total Expenditures	0.0%	385.6%	385.6%	0.0%	416.5%	444.2%	470.9%	497.0%	522.2%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
600-Charges For Services	129,361	65,900	65,900	82,119	65,900	65,900	65,900	65,900	65,900
655-Fines And Forfeitures	171,166	175,000	175,000	1,297,411	140,000	140,000	140,000	140,000	140,000
664-Investment Income & Rentals	49,009	31,329	31,329	43,376	44,355	45,246	43,562	42,490	41,085
671-Other Revenues	0	24,000	24,000	0	24,000	24,000	24,000	24,000	24,000
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
DRUG LAW ENFORCEMENT Total Revenues	***349,536***	***296,229***	***296,229***	***1,422,906***	***274,255***	***275,146***	***273,462***	***272,390***	***270,985***
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	17,004	16,068	16,068	25,000	16,551	17,046	17,558	18,084	18,627
800-Other Services And Charges	118,763	153,981	171,981	155,387	155,199	156,500	157,838	159,218	160,640
970-Capital Outlays	70,956	80,000	80,000	90,875	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	***206,723***	***250,049***	***268,049***	***271,262***	***251,750***	***253,546***	***255,396***	***257,302***	***259,267***
DRUG LAW ENFORCEMENT NET INCOME (LOSS)	**142,813**	**46,180**	**28,180**	**1,151,644**	**22,505**	**21,600**	**18,066**	**15,088**	**11,718**
Fund Balance - Beginning of Year	1,137,664	1,280,477	1,280,477	1,280,477	2,432,121	2,454,626	2,476,226	2,494,292	2,509,380
Fund Balance - End of Year	**1,280,477**	**1,326,657**	**1,308,657**	**2,432,121**	**2,454,626**	**2,476,226**	**2,494,292**	**2,509,380**	**2,521,098**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	31,008	37,507	40,207	40,689	37,763	38,032	38,309	38,595	38,890
Unassigned Fund Balance	1,249,468	1,289,149	1,268,449	2,391,431	2,416,863	2,438,194	2,455,982	2,470,784	2,482,208
	1,280,477	**1,326,657**	**1,308,657**	**2,432,121**	**2,454,626**	**2,476,226**	**2,494,292**	**2,509,380**	**2,521,098**
Unassigned Fund Balance as a % of Total Current Spending	604.4%	515.6%	473.2%	881.6%	960.0%	961.6%	961.6%	960.3%	957.4%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	87,006	108,884	108,884	165,000	130,000	99,169	101,648	104,189	104,189
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	19,132	12,086	12,086	15,368	15,715	16,031	15,434	15,054	14,556
671-Other Revenues	7,683	115,834	115,834	0	120,834	0	0	0	0
695-Other Financing Sources	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EDC-ECONOMIC DEVELOPMENT CORP Total Revenues	***143,820***	***266,804***	***266,804***	***210,368***	***296,549***	***145,200***	***147,082***	***149,243***	***148,745***
Expenditures									
701-Personal Services	34,409	43,713	43,713	43,748	44,567	47,084	49,312	50,724	51,840
751-Supplies	1,060	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
800-Other Services And Charges	63,629	82,562	82,562	110,945	91,942	79,950	80,670	80,670	80,670
970-Capital Outlays	0	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
EDC-ECONOMIC DEVELOPMENT CORP Total Expenditures	***99,098***	***128,775***	***128,775***	***157,193***	***139,009***	***129,534***	***132,482***	***133,894***	***135,010***
EDC-ECONOMIC DEVELOPMENT CORP NET INCOME (LOSS)	**44,723**	**138,029**	**138,029**	**53,175**	**157,540**	**15,666**	**14,600**	**15,349**	**13,735**
Fund Balance - Beginning of Year	417,278	462,001	462,001	462,001	515,176	672,716	688,382	702,982	718,331
Fund Balance - End of Year	**462,001**	**600,030**	**600,030**	**515,176**	**672,716**	**688,382**	**702,982**	**718,331**	**732,066**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	24,774	32,194	32,194	39,298	34,752	32,384	33,121	33,474	33,753
Unassigned Fund Balance	437,226	567,836	567,836	475,878	637,964	655,998	669,861	684,857	698,313
Total	**462,001**	**600,030**	**600,030**	**515,176**	**672,716**	**688,382**	**702,982**	**718,331**	**732,066**
Unassigned Fund Balance as a % of Total Current Spending	441.2%	441.0%	441.0%	302.7%	458.9%	506.4%	505.6%	511.5%	517.2%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	80,317	70,000	70,000	57,148	70,000	70,000	70,000	70,000	70,000
664-Investment Income & Rentals	-1,442	4,454	4,454	7,704	7,878	8,036	7,737	7,547	7,297
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Department of Justice Total Revenues	**78,875**	**74,454**	**74,454**	**64,852**	**77,878**	**78,036**	**77,737**	**77,547**	**77,297**
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	19,800	20,000	20,000	11,829	20,000	20,000	20,000	20,000	20,000
970-Capital Outlays	0	50,000	85,587	40,770	50,000	50,000	50,000	50,000	50,000
Federal Forfeitures-Department of Justice Total Expenditures	**19,800**	**70,000**	**105,587**	**52,599**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
Federal Forfeitures-Department of Justice NET INCOME (LOSS)	**59,075**	**4,454**	**-31,133**	**12,253**	**7,878**	**8,036**	**7,737**	**7,547**	**7,297**
Beginning Fund Balance	**165,955**	**225,030**	**225,030**	**225,030**	**237,283**	**245,161**	**253,197**	**260,934**	**268,481**
Ending Fund Balance	**225,030**	**229,484**	**193,897**	**237,283**	**245,161**	**253,197**	**260,934**	**268,481**	**275,778**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,970	10,500	15,838	7,890	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	222,060	218,984	178,059	229,393	234,661	242,697	250,434	257,981	265,278
Total	225,030	229,484	193,897	237,283	245,161	253,197	260,934	268,481	275,778
Unassigned FB as a % of Total Expenditures	1121.5%	312.8%	168.6%	436.1%	335.2%	346.7%	357.8%	368.5%	379.%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	13,000	0	0	0	0	0
664-Investment Income & Rentals	-533	9,164	9,164	8,279	8,466	8,636	8,315	8,110	7,842
671-Other Revenues	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Revenues	**-533**	**9,164**	**9,164**	**21,279**	**8,466**	**8,636**	**8,315**	**8,110**	**7,842**
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	54,390	0	57,110	57,110	0	0	0	0	0
970-Capital Outlays	0	0	0	0	0	0	0	0	0
Federal Forfeitures-Treasury Department Total Expenditures	**54,390**	**0**	**57,110**	**57,110**	**0**	**0**	**0**	**0**	**0**
Federal Forfeitures-Treasury Department NET INCOME (LOSS)	**-54,923**	**9,164**	**-47,946**	**-35,831**	**8,466**	**8,636**	**8,315**	**8,110**	**7,842**
Beginning Fund Balance	**291,839**	**236,916**	**236,916**	**236,916**	**201,085**	**209,551**	**218,187**	**226,502**	**234,612**
Ending Fund Balance	**236,916**	**246,080**	**188,970**	**201,085**	**209,551**	**218,187**	**226,502**	**234,612**	**242,454**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	8,159	0	8,567	8,567	0	0	0	0	0
Unassigned Fund Balance	228,757	246,080	180,403	192,518	209,551	218,187	226,502	234,612	242,454
Total	236,916	246,080	188,970	201,085	209,551	218,187	226,502	234,612	242,454
Unassigned FB as a % of Total Expenditures	420.6%	0.0%	315.9%	337.1%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	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	623	4,750	4,750	4,750	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	(283)	1,750	1,750	3,728	4,023	4,064	3,987	3,938	3,874
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	***340***	***6,500***	***6,500***	***8,478***	***8,773***	***8,814***	***8,737***	***8,688***	***8,624***
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	50	0	0	50	500	500	500	500	500
800-Other Services And Charges	7,340	5,400	5,400	5,450	7,900	7,900	7,900	7,900	7,900
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	***7,390***	***5,400***	***5,400***	***5,500***	***8,400***	***8,400***	***8,400***	***8,400***	***8,400***
HISTORICAL COMMISSION NET INCOME (LOSS)	**(7,050)**	**1,100**	**1,100**	**2,978**	**373**	**414**	**337**	**288**	**224**
Fund Balance - Beginning of Year	65,637	58,587	58,587	58,587	61,565	61,938	62,352	62,689	62,977
Fund Balance - End of Year	**58,587**	**59,687**	**59,687**	**61,565**	**61,938**	**62,352**	**62,689**	**62,977**	**63,201**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,108	810	810	825	1,260	1,260	1,260	1,260	1,260
Unassigned Fund Balance	57,478	58,877	58,877	60,740	60,678	61,092	61,429	61,717	61,941
Total	**58,587**	**59,687**	**59,687**	**61,565**	**61,938**	**62,352**	**62,689**	**62,977**	**63,201**
Unassigned Fund Balance as a % of Total Current Spending	777.8%	1090.3%	1090.3%	1104.4%	722.4%	727.3%	731.3%	734.7%	737.4%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	3,755,342	3,770,415	3,770,415	3,743,471	3,845,609	3,966,272	4,074,664	4,181,884	4,291,164
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	1,487,459	1,551,356	1,551,356	1,542,519	1,565,240	1,593,929	1,618,484	1,642,545	1,667,171
600-Charges for Services	733,021	810,000	810,000	810,000	826,200	842,724	859,578	876,770	876,770
664-Investment Income & Rentals	41,626	73,813	73,813	160,696	164,322	167,624	161,387	157,415	152,208
671-Other Revenues	15,477	5,000	5,000	14,834	4,000	5,000	5,000	5,000	5,000
695-Other Financing Sources	1,326,845	1,190,000	1,190,000	1,140,000	1,495,000	1,500,000	1,505,000	1,510,000	1,510,000
695-Vital Streets Enhanced State Investment	2,699,240	3,861,401	3,861,401	3,861,401	2,930,708	3,043,726	3,404,588	1,738,532	1,370,417
Local Streets Total Revenues	**10,929,912**	**12,132,887**	**12,132,887**	**12,143,823**	**11,701,981**	**11,990,177**	**12,499,603**	**10,983,048**	**10,743,632**
Expenditures									
701-Personal Services	2,024,029	2,740,672	2,740,672	2,643,696	2,649,404	2,798,896	2,939,769	3,043,992	3,133,473
701-Vital Streets Enhanced State Investment	1,997	0	0	0	0	0	0	0	0
726-Supplies	1,161,667	1,331,070	1,331,070	1,312,321	1,311,350	1,363,803	1,391,238	1,419,228	1,419,736
800-Other Services and Charges	2,027,970	1,844,213	1,844,213	2,068,450	2,018,798	2,160,238	2,240,023	2,321,862	2,392,698
800-Vital Streets Enhanced State Investment	-1	0	0	0	0	0	0	0	0
970-Capital Outlays	35,987	131,000	131,000	194,837	334,531	79,130	79,185	80,289	82,395
970-Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902
970-Vital Streets Enhanced State Investment	3,162,493	4,287,757	4,287,757	5,403,920	3,070,948	3,212,655	3,598,072	1,956,077	1,612,588
990-Debt Service	11,611	0	0	0	0	0	0	0	0
995-Other Financing	0	-141,000	-141,000	0	-141,000	-141,000	-141,000	-141,000	-141,000
995-Vital Streets Enhanced State Investment	1,022,210	1,125,000	1,125,000	0	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
Local Streets Total Expenditures	**10,318,865**	**12,189,614**	**12,189,614**	**12,494,126**	**11,539,933**	**11,769,624**	**12,403,189**	**10,976,350**	**10,795,792**
Local Streets NET INCOME (LOSS)	**611,047**	**-56,727**	**-56,727**	**-350,303**	**162,048**	**220,553**	**96,414**	**6,698**	**-52,160**
Beginning Fund Balance	**3,851,041**	**4,462,088**	**4,462,088**	**4,462,088**	**4,111,785**	**4,273,833**	**4,494,386**	**4,590,800**	**4,597,498**
Ending Fund Balance	**4,462,088**	**4,405,361**	**4,405,361**	**4,111,785**	**4,273,833**	**4,494,386**	**4,590,800**	**4,597,498**	**4,545,338**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,547,830	1,828,442	1,828,442	1,874,119	1,730,990	1,765,444	1,860,478	1,646,453	1,619,369
Unassigned Fund Balance	2,914,258	2,576,919	2,576,919	2,237,666	2,542,843	2,728,942	2,730,322	2,951,046	2,925,969
Total	4,462,088	4,405,361	4,405,361	4,111,785	4,273,833	4,494,386	4,590,800	4,597,498	4,545,338
Unassigned FB as a % of Total Expenditures	28.2%	21.1%	21.1%	17.9%	22.0%	23.2%	22.%	26.9%	27.1%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	521,854	534,000	534,000	534,000	534,000	552,000	552,000	552,000	552,000
501-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
539-State Grants	14,074,166	13,931,063	13,931,063	13,831,511	14,208,893	14,654,722	15,055,213	15,451,373	15,855,146
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	6,101,052	6,337,137	6,337,137	6,304,487	6,388,437	6,494,438	6,585,167	6,674,069	6,765,058
580-Contribution from Local Units	0	0	0	0					
600-Charges for Services	2,810,257	2,521,500	2,521,500	2,926,704	2,881,640	2,774,863	2,819,340	2,865,108	2,907,724
664-Investment Income & Rentals	534,117	.	419,200	614,351	628,210	640,836	616,990	601,807	581,898
671-Other Revenues	613,897	79,000	79,000	174,157	69,000	79,000	79,000	79,000	79,000
695-Other Financing Sources	824,435	735,000	735,000	336,210	455,000	475,000	495,000	515,000	515,000
695-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
Major Streets Total Revenues	**28,092,484**	**26,750,406**	**27,169,606**	**27,334,126**	**27,777,886**	**28,283,565**	**28,815,416**	**29,351,063**	**29,868,532**
Expenditures									
701-Personal Services	5,601,190	6,601,803	6,601,803	5,703,958	6,745,311	7,151,581	7,511,248	7,773,151	7,991,349
701-Vital Streets Enhanced State Investment	2,774	0	0	0	0	0	0	0	0
726-Supplies	2,962,442	3,093,671	3,093,671	2,216,395	3,221,076	3,336,765	3,417,443	3,500,153	3,544,459
726-Vital Streets Enhanced State Investment	0	0	0	0	0	0	0	0	0
800-Other Services and Charges	6,337,366	7,517,982	7,517,982	7,788,588	7,743,042	8,018,600	8,294,758	8,584,704	8,835,715
800-Vital Streets Enhanced State Investment	31,644	0	0	0	0	0	0	0	0
800-Other Services and Charges: Traffic Safety SUPP	0	0	0	0	0	0	0	0	0
970-Capital Outlays	92,978	212,293	-276,212	327,838	516,738	203,846	203,264	206,530	211,892
970-Vital Streets Maintenance of Effort	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706	2,612,706
970-Vital Streets Enhanced State Investment	3,437,162	2,000,736	2,489,241	2,443,086	3,282,729	3,275,712	3,005,579	4,760,537	5,219,641
990-Debt Service	823,187	739,035	739,035	739,035	745,785	743,010	746,335	310	310
990-Debt Service - 1500 Scribner	0	0	0	1,084,695	1,085,981	899,731	899,808	900,735	899,345
995-Other Financing	2,864,897	1,054,545	2,650,034	1,439,545	-570,400	568,642	619,824	670,171	721,137
995-Vital Streets Maintenance of Effort	0	0	0	0	0	0	0	0	0
995-Vital Streets Enhanced State Investment	3,127,470	4,336,401	4,336,401	3,861,401	3,105,708	3,218,726	3,579,588	1,913,532	1,545,417
Major Streets Total Expenditures	**27,893,816**	**28,169,172**	**29,764,661**	**28,217,247**	**28,488,676**	**30,029,319**	**30,890,553**	**30,922,529**	**31,581,971**
Major Streets NET INCOME (LOSS)	**198,668**	**-1,418,766**	**-2,595,055**	**-883,121**	**-710,790**	**-1,745,754**	**-2,075,137**	**-1,571,466**	**-1,713,439**
Beginning Fund Balance	**13,999,437**	**14,198,105**	**14,198,105**	**14,198,105**	**13,314,984**	**12,604,194**	**10,858,440**	**8,783,303**	**7,211,837**
Ending Fund Balance	**14,198,105**	**12,779,339**	**11,603,050**	**13,314,984**	**12,604,194**	**10,858,440**	**8,783,303**	**7,211,837**	**5,498,398**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	4,184,072	4,225,376	4,464,699	4,232,587	4,273,301	4,504,398	4,633,583	4,638,379	4,737,296
Unassigned Fund Balance	10,014,033	8,553,963	7,138,351	9,082,397	8,330,893	6,354,042	4,149,720	2,573,458	761,102
Total	14,198,105	12,779,339	11,603,050	13,314,984	12,604,194	10,858,440	8,783,303	7,211,837	5,498,398
Unassigned FB as a % of Total Expenditures	35.9%	30.4%	24.%	32.2%	29.2%	21.2%	13.4%	8.3%	2.4%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
600-Charges for Services	0	0	0	0	0	0	0	0	0
655-Fines & Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	0	0	0	0	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
MET-Department of Justice Total Revenues	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	12,000	12,000	570	4,000	0	0	0	0
800-Other Services and Charges	2,312	3,139	3,139	3,000	6,000	0	0	0	0
970-Capital Outlays	0	0	6,931	8,000	7,088	0	0	0	0
995-Other Financing	0	0	0	0	0	0	0	0	0
MET-Department of Justice Total Expenditures	**2,312**	**15,139**	**22,070**	**11,570**	**17,088**	**0**	**0**	**0**	**0**
MET-Department of Justice NET INCOME (LOSS)	**-2,312**	**-15,139**	**-22,070**	**-11,570**	**-17,088**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**32,901**	**30,589**	**30,589**	**30,589**	**19,019**	**1,931**	**1,931**	**1,931**	**1,931**
Ending Fund Balance	**30,589**	**15,450**	**8,519**	**19,019**	**1,931**	**1,931**	**1,931**	**1,931**	**1,931**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	347	2,271	3,311	1,736	2,563	0	0	0	0
Unassigned Fund Balance	30,242	13,179	5,208	17,283	-632	1,931	1,931	1,931	1,931
Total	30,589	15,450	8,519	19,019	1,931	1,931	1,931	1,931	1,931
Unassigned FB as a % of Total Expenditures	1307.9%	87.1%	23.6%	149.4%	(3.7%)	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	2,265,848	0	2,938,511	2,938,511	0	0	0	0	0
580-Contributions from Local Units	0	0	150,000	125,498	0	0	0	0	0
600-Charges For Services	40,867	0	62,656	58,189	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	10,684	0	25,182	17,254	0	0	0	0	0
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	120,033	0	158,511	151,628	0	0	0	0	0
61ST DISTRICT COURT Total Revenues	***2,437,432***	***0***	***3,334,861***	***3,291,080***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	162,053	0	181,469	179,314	0	0	0	0	0
751-Supplies	13,464	0	700	700	0	0	0	0	0
800-Other Services And Charges	2,332,203	0	3,152,692	3,158,692	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	***2,507,719***	***0***	***3,334,861***	***3,338,706***	***0***	***0***	***0***	***0***	***0***
MIDC NET INCOME (LOSS)	**(70,288)**	**0**	**0**	**(47,626)**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Beginning of Year	238,048	167,760	167,760	167,760	120,134	120,134	120,134	120,134	120,134
Fund Balance - End of Year	**167,760**	**167,760**	**167,760**	**120,134**	**120,134**	**120,134**	**120,134**	**120,134**	**120,134**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	376,158	0	500,229	500,806	0	0	0	0	0
Unassigned Fund Balance	(208,398)	167,760	(332,469)	(380,672)	120,134	120,134	120,134	120,134	120,134
Total	**167,760**	**167,760**	**167,760**	**120,134**	**120,134**	**120,134**	**120,134**	**120,134**	**120,134**
Unassigned Fund Balance as a % of Total Current Spending	-8.3%	0.0%	-10.0%	-11.4%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	96,066	55,000	104,171	86,217	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	(881)	4,482	4,482	6,990	7,148	7,291	7,020	6,847	6,621
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	***95,184***	***59,482***	***108,653***	***93,207***	***62,148***	***62,291***	***62,020***	***61,847***	***61,621***
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	35,001	55,000	104,171	74,000	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	***35,001***	***55,000***	***104,171***	***74,000***	***55,000***	***55,000***	***55,000***	***55,000***	***55,000***
MICHIGAN JUSTICE TRAINING NET INCOME (LOS	**60,183**	**4,482**	**4,482**	**19,207**	**7,148**	**7,291**	**7,020**	**6,847**	**6,621**
Fund Balance - Beginning of Year	175,221	235,404	235,404	235,404	254,611	261,759	269,050	276,070	282,917
Fund Balance - End of Year	**235,404**	**239,886**	**239,886**	**254,611**	**261,759**	**269,050**	**276,070**	**282,917**	**289,538**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	5,250	8,250	15,626	11,100	8,250	8,250	8,250	8,250	8,250
Unassigned Fund Balance	230,154	231,636	224,260	243,511	253,509	260,800	267,820	274,667	281,288
Total	**235,404**	**239,886**	**239,886**	**254,611**	**261,759**	**269,050**	**276,070**	**282,917**	**289,538**
Unassigned Fund Balance as a % of Total Current Spending	657.6%	421.2%	215.3%	329.1%	460.9%	474.2%	486.9%	499.4%	511.4%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	1,207,403	200,000	200,000	230,000	522,083	522,083	522,083	522,083	424,932
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
Opioid Settlement Fund Total Revenues	***1,207,403***	***200,000***	***200,000***	***230,000***	***522,083***	***522,083***	***522,083***	***522,083***	***424,932***
Expenditures									
701-Personal Services	6,331	85,631	85,631	85,631	70,000	70,000	70,000	73,416	75,144
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	2,638	1,027,861	1,027,861	800,000	740,000	740,000	740,000	726,584	724,856
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	***8,968***	***1,113,492***	***1,113,492***	***885,631***	***810,000***	***810,000***	***810,000***	***800,000***	***800,000***
Opioid Settlement Fund NET INCOME (LOSS)	**1,198,435**	**(913,492)**	**(913,492)**	**(655,631)**	**(287,917)**	**(287,917)**	**(287,917)**	**(277,917)**	**(375,068)**
Fund Balance - Beginning of Year	909,503	2,107,938	2,107,938	2,107,938	1,452,307	1,164,390	876,473	588,556	310,639
Fund Balance - End of Year	**2,107,938**	**1,194,446**	**1,194,446**	**1,452,307**	**1,164,390**	**876,473**	**588,556**	**310,639**	**(64,429)**
Summary of Reserves									
Ending Fund Balance	2,107,938	1194445.67	1194445.67	1,452,307	1,164,390	876,473	588,556	310,639	(64,429)
Restricted for Opioid Remediation	(2,107,938)	(1,194,446)	(1,194,446)	(1,452,307)	(1,164,390)	(876,473)	(588,556)	(310,639)	64,429
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
REVENUE									
401 - Taxes	(22,934)	7,231,018	7,231,018	7,266,192	7,420,583	7,597,414	7,792,471	7,978,249	8,146,358
450-Licenses & Permits	16,100	12,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
501-Federal Grants	209,047	42,820	42,820	4,047	0	0	0	0	0
539-State Grants	0	56,067	56,067	47,600	47,497	47,497	47,497	47,497	47,497
580-Contribution from Local Units	40,000	40,000	40,000	40,000	40,000	0	0	0	0
600-Charges for Services	564,828	564,702	647,702	562,206	640,276	646,176	666,926	673,358	678,731
664-Investment Income & Rentals	311,855	393,427	393,427	287,961	301,270	307,069	305,143	305,129	304,172
671-Other Revenues	87,230	15,000	157,000	53,888	22,500	22,500	22,500	22,500	22,500
695-Other Financing Sources-*Children's Fund Transfer*	0	0	58,000	0	0	0	0	0	0
695-Other Financing Sources-*Millage Fund Park Maintenance & Recreation Subsidy*	835,405	0	0	0	0	0	0	0	0
695-Other Financing Sources-*Refuse Fund Emerald Ash Tree Removal Subsidy*	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
695-Other Financing Sources-*General Fund Forestry Sustainability Subsidy*	711,250	0	0	0	0	0	0	0	0
695-Other Financing Sources-*General Fund Maintenance of Effort (MOE) Subsidy*	7,655,149	7,951,981	7,951,981	7,951,981	8,423,316	8,816,748	9,124,607	9,548,280	9,782,072
Parks & Recreation Total Revenues	**10,647,930**	**16,547,015**	**16,830,015**	**16,465,875**	**17,150,442**	**17,692,404**	**18,214,144**	**18,830,013**	**19,236,330**
EXPENDITURES									
701-Personal Services	5,045,498	6,194,083	6,197,583	6,137,006	6,670,848	6,915,953	7,209,510	7,453,338	7,648,098
751-Supplies	384,263	461,836	659,336	508,453	529,520	540,483	550,014	559,739	569,855
800-Other Services and Charges	5,088,276	6,043,242	7,443,843	6,602,581	7,141,855	6,289,350	6,480,820	6,654,597	6,836,496
970-Capital Outlays	63,025	197,745	534,816	120,524	180,443	272,543	88,443	79,343	87,643
990-Debt Service	103,641	736,000	265,000	264,325	778,125	778,000	777,125	775,500	773,125
995-Appropriation Lapse	0	(501,872)	(501,872)	0	(385,071)	(385,071)	(385,071)	(385,071)	(385,071)
995-Other Financing	35,011	2,240,000	3,011,000	3,011,000	2,335,247	2,236,145	2,327,194	2,319,530	2,312,596
Parks & Recreation Total Expenditures	**10,719,714**	**15,371,034**	**17,609,706**	**16,643,889**	**17,250,967**	**16,647,403**	**17,048,035**	**17,456,976**	**17,842,742**
									1,393,588
Beginning Fund Balance	**2,189,855**	**2,118,071**	**2,118,071**	**2,118,071**	**4,696,103**	**4,595,578**	**5,640,579**	**6,806,688**	**8,179,725**
Transfer from Parks Millage Fund				**2,756,046**					
Ending Fund Balance	**2,118,071**	**3,294,052**	**1,338,380**	**4,696,103**	**4,595,578**	**5,640,579**	**6,806,688**	**8,179,725**	**9,573,313**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,607,957	2,305,655	2,641,456	2,496,583	2,587,645	2,497,110	2,557,205	2,618,546	2,676,411
Unassigned Fund Balance	510,114	988,397	(1,303,076)	2,199,520	2,007,933	3,143,468	4,249,483	5,561,179	6,896,902
Total	2,118,071	3,294,052	1,338,380	4,696,103	4,595,578	5,640,579	6,806,688	8,179,725	9,573,313
Unassigned FB as a % of Total Expenditures	4.8%	6.4%	(7.4%)	13.2%	11.6%	18.9%	24.9%	31.9%	38.7%

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*

FY2025 Maintenance of Effort (MOE) - BASELINE		**7,951,981**
FY2026 GOF Adopted Budget[1]	186,588,776	
FY2025 GOF Adopted Budget[1]	176,148,006	
Increase (Decrease)	10,440,770	
% Increase (Decrease)		5.93%
FY2026 Maintenance of Effort (MOE)		**8,423,316**

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

Grand Rapids MI
PARKS MILLAGE (2081)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes (Voter-approved Millage)	6,889,636	0	0	0	0	0	0	0	0
	567,790	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	272,362	0	0	0	0	0	0	0	0
671-Other Revenues	40,150	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0	0	0	0	0	0	0
PARKS MILLAGE Total Revenues	***7,769,938***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
Expenditures									
701-Personal Services	830,393	0	0	0	0	0	0	0	0
751-Supplies	96,192	0	0	0	0	0	0	0	0
800-Other Services And Charges	2,118,813	0	0	0	0	0	0	0	0
970-Capital Outlays	160,031	0	0	0	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	3,745,977	0	0	0	0	0	0	0	0
PARKS MILLAGE Total Expenditures	***6,951,406***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
PARKS MILLAGE NET INCOME (LOSS)	**818,531**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance - Beginning of Year	1,937,515	2,756,046	2,756,046	2,756,046	-	-	-	-	-
Transfer to Parks Operating Fund				(2,756,046)					
Fund Balance - End of Year	**2,756,046**	**2,756,046**	**2,756,046**	**0**	**0**	**0**	**0**	**0**	**0**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	1,018,706	0	0	0	0	0	0	0	0
Assigned to Operations	1,737,340	2,756,046	2,756,046	0	0	0	0	0	0
Unassigned Cash	0	0	0	0	0	0	0	0	0
Total	**2,756,046**	**2,756,046**	**2,756,046**	**0**	**0**	**0**	**0**	**0**	**0**
Unassigned Cash as a % of Total Current Spending	0.0%	#DIV/0!	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI
PROPERTY MANAGEMENT (2360)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	0	0	0	0	0	0	0	0	0
450-Licenses & Permits	0	600	600	0	600	600	600	600	600
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0	0	0
600-Charges For Services	0	0	0	0	0	0	0	0	0
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	15,321	8,352	8,352	12,828	13,118	13,381	12,883	12,566	12,151
671-Other Revenues	13,500	120,000	120,000	0	70,000	50,000	50,000	50,000	50,000
695-Other Financing Sources	160,000	160,000	160,000	160,000	140,000	110,000	110,000	110,000	110,000
PROPERTY MANAGEMENT Total Revenues	***188,821***	***288,952***	***288,952***	***172,828***	***223,718***	***173,981***	***173,483***	***173,166***	***172,751***
Expenditures									
701-Personal Services	4,955	20,412	20,412	20,412	17,496	18,660	20,112	21,456	21,900
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	69,873	91,936	123,936	94,836	163,564	45,427	46,224	46,952	47,318
970-Capital Outlays	3,166	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
990-Debt Service	45,087	49,068	49,068	49,068	47,824	44,867	48,601	52,185	52,185
995-Other Financing	0	0	0	0	0	0	0	0	0
PROPERTY MANAGEMENT Total Expenditures	***123,081***	***211,416***	***243,416***	***214,316***	***278,884***	***158,954***	***164,937***	***170,593***	***171,403***
PROPERTY MANAGEMENT NET INCOME (LOSS)	**65,740**	**77,536**	**45,536**	**(41,488)**	**(55,166)**	**15,027**	**8,546**	**2,573**	**1,348**
Fund Balance - Beginning of Year	67,813	133,553	133,553	133,553	92,065	36,899	51,926	60,472	63,045
Fund Balance - End of Year	**133,553**	**211,089**	**179,089**	**92,065**	**36,899**	**51,926**	**60,472**	**63,045**	**64,393**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	30,770	52,854	60,854	53,579	69,721	39,739	41,234	42,648	42,851
Unassigned Fund Balance	102,783	158,235	118,235	38,486	(32,822)	12,188	19,238	20,397	21,542
Total	**133,553**	**211,089**	**179,089**	**92,065**	**36,899**	**51,926**	**60,472**	**63,045**	**64,393**
Unassigned Fund Balance as a % of Total Current Spending	83.5%	74.8%	48.6%	18.0%	-11.8%	7.7%	11.7%	12.0%	12.6%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Public Library Operating (2710)									
Revenues									
401-Taxes	13,222,294	13,943,291	13,943,291	14,021,029	14,508,461	14,852,132	15,231,253	15,592,328	15,919,046
501-Federal Grants									
539-State Grants	445,071	246,353	246,353	220,575	230,102	230,102	230,102	230,102	230,102
580-Contribution from Local Units	285,965	290,000	290,000	313,502	290,000	290,000	290,000	290,000	290,000
600-Charges for Services	75,100	60,000	60,000	23,792	60,000	60,000	60,000	60,000	60,000
655-Fines & Forfeitures	20,938	35,000	35,000	23,301	35,000	35,000	35,000	35,000	35,000
664-Investment Income & Rentals	464,790	294,843	294,843	382,437	391,065	398,925	384,080	374,629	362,235
671-Other Revenues	13,959	-	-	15,282	-	-	-	-	-
Public Library Operating Total Revenues	**14,528,117**	**14,869,487**	**14,869,487**	**14,999,918**	**15,514,628**	**15,866,159**	**16,230,435**	**16,582,059**	**16,896,383**
Expenditures									
701-Personal Services	8,042,626	9,335,343	9,335,343	8,405,946	9,523,092	9,796,677	10,105,869	10,354,877	10,566,376
751-Supplies	1,665,848	1,860,000	1,860,000	1,873,923	1,890,000	1,890,000	1,890,000	1,890,000	1,890,000
800-Other Services and Charges	3,331,927	3,318,254	3,318,254	3,789,995	3,098,127	2,956,329	2,975,589	2,995,560	3,016,272
970-Capital Outlays	326,671	236,100	236,100	184,500	280,500	105,000	105,000	105,000	105,000
990-Debt Service	5,395	-	-	-	-	-	-	-	-
995-Other Financing	65,480	100,000	100,000	150,000	700,000	1,000,000	1,050,000	1,100,000	1,150,000
Public Library Operating Total Expenditures	**13,437,946**	**14,849,697**	**14,849,697**	**14,404,364**	**15,491,719**	**15,748,006**	**16,126,458**	**16,445,437**	**16,727,648**
Public Library Operating NET INCOME (LOSS)	1,090,171	19,790	19,790	595,554	22,909	118,153	103,977	136,622	168,735
Beginning Fund Balance	3,750,618	4,840,789	4,840,789	4,840,789	5,436,343	5,459,252	5,577,405	5,681,382	5,818,004
Ending Fund Balance	**4,840,789**	**4,860,579**	**4,860,579**	**5,436,343**	**5,459,252**	**5,577,405**	**5,681,382**	**5,818,004**	**5,986,739**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,015,692	2,227,455	2,227,455	2,160,655	2,323,758	2,362,201	2,418,969	2,466,816	2,509,147
Unassigned Fund Balance	2,825,097	2,633,125	2,633,125	3,275,688	3,135,494	3,215,204	3,262,413	3,351,189	3,477,592
Total	4,840,789	4,860,579	4,860,579	5,436,343	5,459,252	5,577,405	5,681,382	5,818,004	5,986,739
Unassigned FB as a % of Total Expenditures	21.02%	17.73%	17.73%	22.74%	20.24%	20.42%	20.23%	20.38%	20.79%

Grand Rapids MI
LIBRARY TRUST (2712)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	20,744	4,823	4,823	14,357	14,681	14,976	14,419	14,064	13,599
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	***20,744***	***4,823***	***4,823***	***14,357***	***14,681***	***14,976***	***14,419***	***14,064***	***13,599***
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)	**20,744**	**4,823**	**4,823**	**14,357**	**14,681**	**14,976**	**14,419**	**14,064**	**13,599**
Fund Balance - Beginning of Year	413,690	434,434	434,434	434,434	448,791	463,472	478,448	492,867	506,931
Fund Balance - End of Year	**434,434**	**439,257**	**439,257**	**448,791**	**463,472**	**478,448**	**492,867**	**506,931**	**520,530**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	434,433	439,255	439,254	448,787	463,472	478,448	492,867	506,931	520,530
Total	**434,434**	**439,257**	**439,257**	**448,791**	**463,472**	**478,448**	**492,867**	**506,931**	**520,530**
Unassigned Fund Balance as a % of Total Current Spending	100.0%	200.0%	300.0%	400.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	(3,646)	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	156,421	60,659	60,659	38,477	39,345	40,136	38,642	37,691	36,444
671-Other Revenues	(283)	0	0	0	0	0	0	0	0
695-Other Financing Sources	65,480	150,000	150,000	150,000	750,000	1,050,000	1,100,000	1,150,000	1,200,000
LIBRARY GRANTS/CAPITAL Total Revenues	***217,972***	***210,659***	***210,659***	***188,477***	***789,345***	***1,090,136***	***1,138,642***	***1,187,691***	***1,236,444***
Expenditures									
701-Personal Services	0	0	0	0	0	0	0	0	0
751-Supplies	0	0	0	0	0	0	0	0	0
800-Other Services And Charges	40,690	0	0	0		0	0	0	0
970-Capital Outlays	884,854	46,000	46,000	46,000	313,100	299,000	1,095,000	190,000	277,000
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	***925,544***	***46,000***	***46,000***	***46,000***	***313,100***	***299,000***	***1,095,000***	***190,000***	***277,000***
LIBRARY GRANTS/CAPITAL NET INCOME (LOSS)	**(707,571)**	**164,659**	**164,659**	**142,477**	**476,245**	**791,136**	**43,642**	**997,691**	**959,444**
Fund Balance - Beginning of Year	1,745,818	1,038,247	1,038,247	1,038,247	1,180,724	1,656,969	2,448,105	2,491,747	3,489,438
Fund Balance - End of Year	**1,038,247**	**1,202,906**	**1,202,906**	**1,180,724**	**1,656,969**	**2,448,105**	**2,491,747**	**3,489,438**	**4,448,882**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	138,832	6,900	6,900	6,900	46,965	44,850	164,250	28,500	41,550
Assigned to Capital	899,415	1,196,006	1,196,006	1,173,824	1,610,004	2,403,255	2,327,497	3,460,938	4,407,332
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
Total	**1,038,247**	**1,202,906**	**1,202,906**	**1,180,724**	**1,656,969**	**2,448,105**	**2,491,747**	**3,489,438**	**4,448,882**
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI
RECEIVERSHIP (2361)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	6,286	3,685	3,685	4,351	4,449	4,539	4,370	4,262	4,121
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	***6,286***	***3,685***	***3,685***	***4,351***	***4,449***	***4,539***	***4,370***	***4,262***	***4,121***
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)	**6,286**	**3,685**	**3,685**	**4,351**	**4,449**	**4,539**	**4,370**	**4,262**	**4,121**
Fund Balance - Beginning of Year	129,688	135,974	135,974	135,974	140,325	144,774	149,313	153,683	157,945
Fund Balance - End of Year	**135,974**	**139,659**	**139,659**	**140,325**	**144,774**	**149,313**	**153,683**	**157,945**	**162,066**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending									
Unassigned Fund Balance	135,974	139,659	139,659	140,325	144,774	149,313	153,683	157,945	162,066
Total	**135,974**	**139,659**	**139,659**	**140,325**	**144,774**	**149,313**	**153,683**	**157,945**	**162,066**
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 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	10,399,413	10,944,738	10,944,738	11,125,525	11,408,858	11,680,891	11,980,974	12,266,777	12,525,395
501-Federal Grants	0	0	0	0	0	0	0	0	0
539-State Grants	158,479	84,865	84,865	72,048	72,677	72,677	72,677	72,677	72,677
600-Charges for Services	8,928,703	9,880,632	9,880,632	9,786,519	10,137,217	10,342,877	10,552,794	10,767,055	10,967,164
664-Investment Income & Rentals	486,200	335,702	335,702	458,876	469,228	478,659	460,847	449,507	434,636
671-Other Revenues	-909	0	0	0	0	0	0	0	0
Refuse Collection Total Revenues	**19,971,886**	**21,245,937**	**21,245,937**	**21,442,968**	**22,087,980**	**22,575,104**	**23,067,292**	**23,556,016**	**23,999,872**
Expenditures									
701-Personal Services	5,244,885	5,704,676	5,704,676	5,763,301	5,701,840	5,967,996	6,312,874	6,556,546	6,770,851
726-Supplies	493,480	593,400	593,400	542,604	610,875	622,671	634,704	646,976	661,591
800-Other Services and Charges	11,409,677	13,735,109	13,735,109	13,605,108	14,916,310	15,292,524	15,729,254	16,178,117	16,604,019
970-Capital Outlays	94,885	85,900	85,900	147,423	100,300	66,150	91,911	92,483	93,067
990-Debt Service	182,282	0	0	0	0	0	0	0	0
995-Other Financing	240,000	-110,000	519,053	889,053	412,278	411,786	411,830	412,368	411,562
Refuse Collection Total Expenditures	**17,665,209**	**20,009,085**	**20,638,138**	**20,947,489**	**21,741,603**	**22,361,127**	**23,180,573**	**23,886,490**	**24,541,090**
Refuse Collection NET INCOME (LOSS)	**2,306,677**	**1,236,852**	**607,799**	**495,479**	**346,377**	**213,977**	**-113,281**	**-330,474**	**-541,218**
Beginning Fund Balance	**4,993,932**	**7,300,609**	**7,300,609**	**7,300,609**	**7,796,088**	**8,142,465**	**8,356,442**	**8,243,161**	**7,912,687**
Ending Fund Balance	**7,300,609**	**8,537,461**	**7,908,408**	**7,796,088**	**8,142,465**	**8,356,442**	**8,243,161**	**7,912,687**	**7,371,469**
Reserve Targets									
Assigned to Operations - 25% of Total Spending	4,416,302	5,002,271	5,159,535	5,236,872	5,435,401	5,590,282	5,795,143	5,971,623	6,135,273
GR Building Authority 2021 (FY2051) 201 Mkt/KCRC Site Acq	0	0	0	0	0	0	0	0	0
Reserved for capital projects	0	0	0		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned Fund Balance	2,884,307	3,535,190	2,748,874	2,559,216	1,707,064	1,766,160	1,448,018	941,065	236,197
Total	7,300,609	8,537,461	7,908,408	7,796,088	8,142,465	8,356,442	8,243,161	7,912,687	7,371,469
Unassigned FB as a % of Total Expenditures	16.3%	17.7%	13.3%	12.2%	7.9%	7.9%	6.2%	3.9%	1.%
Millage Rate (maximum permitted 3.0 mills)	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Revenues									
401-Taxes	2,917,751	2,912,830	2,912,830	3,092,410	3,081,316	3,147,520	3,210,722	3,257,985	3,350,605
450-Licenses & Permits	22,205	28,500	28,500	24,500	24,500	24,500	24,500	24,500	24,500
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	3,800	6,000	6,000	4,000	6,000	6,000	6,000	6,000	6,000
655-Fines And Forfeitures	0	0	0		0	0	0	0	0
664-Investment Income & Rentals	75,123	53,657	53,657	88,881	90,886	92,713	89,263	87,066	84,186
671-Other Revenues	0	0	0	0	0	0	0	0	0
695-Other Financing Sources	0	0	0		0	0	0	0	0
SIDEWALK REPAIR Total Revenues	***3,018,879***	***3,000,987***	***3,000,987***	***3,209,791***	***3,202,702***	***3,270,733***	***3,330,485***	***3,375,551***	***3,465,291***
Expenditures									
701-Personal Services	451,393	646,213	646,213	408,777	636,643	666,989	701,419	730,406	748,206
751-Supplies	5,216	9,200	9,200	9,800	10,400	11,000	10,400	11,000	10,400
800-Other Services And Charges	1,467,860	2,345,252	2,345,252	1,993,799	2,666,707	2,757,333	2,861,868	2,966,487	3,071,041
970-Capital Outlays	9,342	0	0	312	0	0	0	0	0
990-Debt Service	0	0	0	0	0	0	0	0	0
995-Other Financing	64,793	64,740	64,740	64,740	64,854	0	0	0	0
SIDEWALK REPAIR Total Expenditures	***1,998,604***	***3,065,405***	***3,065,405***	***2,477,428***	***3,378,604***	***3,435,322***	***3,573,687***	***3,707,893***	***3,829,647***
SIDEWALK REPAIR NET INCOME (LOSS)	**1,020,275**	**(64,418)**	**(64,418)**	**732,363**	**(175,902)**	**(164,589)**	**(243,202)**	**(332,342)**	**(364,356)**
Fund Balance - Beginning of Year	1,991,729	3,012,004	3,012,004	3,012,004	3,744,367	3,568,465	3,403,876	3,160,674	2,828,332
Fund Balance - End of Year	**3,012,004**	**2,947,586**	**2,947,586**	**3,744,367**	**3,568,465**	**3,403,876**	**3,160,674**	**2,828,332**	**2,463,976**
Reserve Targets:									
Assigned to Reserves - 15% of Current Spending	299,791	459,811	459,811	371,614	506,791	515,298	536,053	556,184	574,447
Assigned to Payables (Net of Receivables)	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	2,712,213	2,487,775	2,487,775	3,372,753	3,061,674	2,888,578	2,624,621	2,272,148	1,889,529
Total	**3,012,004**	**2,947,586**	**2,947,586**	**3,744,367**	**3,568,465**	**3,403,876**	**3,160,674**	**2,828,332**	**2,463,976**
Unassigned Fund Balance as a % of Total Current Spending	135.7%	81.2%	81.2%	136.1%	90.6%	84.1%	73.4%	61.3%	49.3%
Outstanding Debt Service at FYE - Vital Streets Loan	194,388	129,595	129,595	129,595	64,854	0	0	0	0

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

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
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	849,116	1,019,622	1,019,622	730,000	1,187,750	1,187,750	1,230,650	1,273,550	1,316,450
655-Fines And Forfeitures	0	0	0	0	0	0	0	0	0
664-Investment Income & Rentals	44,521	26,000	26,000	25,810	26,392	26,922	25,921	25,283	24,446
671-Other Revenues	(1,229)	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	***892,408***	***1,045,622***	***1,045,622***	***755,810***	***1,214,142***	***1,214,672***	***1,256,571***	***1,298,833***	***1,340,896***
Expenditures									
701-Personal Services	162,617	173,677	173,677	164,896	176,424	181,364	188,043	193,410	198,268
751-Supplies	3,025	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
800-Other Services And Charges	641,486	650,164	650,164	631,721	793,483	773,145	789,594	806,829	827,756
970-Capital Outlays	8,584	24,000	24,000	20,300	20,500	19,000	19,000	19,000	19,000
990-Debt Service	11,250	0	0	0	0	0	0	0	0
995-Other Financing	185,290	197,782	197,782	180,000	200,162	206,130	212,854	219,819	225,688
VEHICLE STORAGE FACILITY Total Expenditures	***1,012,252***	***1,047,623***	***1,047,623***	***998,917***	***1,192,569***	***1,181,639***	***1,211,491***	***1,241,058***	***1,272,712***
VEHICLE STORAGE FACILITY NET INCOME (LOSS)	**(119,844)**	**(2,001)**	**(2,001)**	**(243,107)**	**21,573**	**33,033**	**45,080**	**57,775**	**68,184**
Fund Balance - Beginning of Year	857,266	737,422	737,422	737,422	494,315	515,888	548,921	594,001	651,776
Fund Balance - End of Year	**737,422**	**735,421**	**735,421**	**494,315**	**515,888**	**548,921**	**594,001**	**651,776**	**719,960**
Reserve Targets:									
Assigned to Reserves - 25% of Current Spending	253,063	261,906	261,906	249,729	298,142	295,410	302,873	310,265	318,178
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	284,359	273,515	273,515	44,586	17,746	53,511	91,128	141,512	201,782
Total									
Unassigned Fund Balance as a % of Total Current Spending	28.1%	26.1%	26.1%	4.5%	1.5%	4.5%	7.5%	11.4%	15.9%

Grand Rapids MI
VITAL STREETS (2040)
STATEMENT OF OPERATIONS

		ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	PROPOSED 2027	PROPOSED 2028	PROPOSED 2029	PROPOSED 2030
REVENUE										
401	Taxes - Income Taxes	15,320,586	15,294,745	15,294,745	16,237,691	16,179,435	16,527,066	16,858,922	17,107,090	17,593,423
501	Federal Grants	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	337,612	550,755	550,755	812,326	830,651	847,346	815,815	795,740	769,415
671	Other Revenues	0	0	0	0	0	0	0	0	0
695	Other Financing Sources - GOF Op Transfer	0	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
695	Other Fin - Bond Principal Repayment from Sidewalk Fund	55,971	58,716	58,716	58,716	61,766	0	0	0	0
695	Other Fin - Bond Interest Repayment from Sidewalk Fund	8,822	6,024	6,024	6,024	3,088	0	0	0	0
695	Other Fin - Major VS Fund 2040 to Local VS Fund 2041	0	0	0	0	0	0	0	0	0
VITAL STREETS Total Revenue		***15,722,991***	***16,760,240***	***16,760,240***	***17,964,757***	***17,924,940***	***18,224,412***	***18,524,737***	***18,752,830***	***19,212,838***
EXPENDITURES										
Bridge Investment										
995	Transfers Out - Streets (4090)-Bridge Investment (Major)	30,000	560,000	560,000	25,000	850,000	50,000	50,000	50,000	50,000
Traffic Safety/Signals & Trunk Line										
995	Transfers Out - Streets (4090)-Traffic Safety/Signals	675,000	845,000	845,000	845,000	675,000	675,000	675,000	675,000	675,000
Public ROW and Green Infrastructure Maintenance		300,000	325,000	325,000	325,000	350,000	375,000	400,000	425,000	450,000
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)		10,493,294	11,778,639	18,028,639	18,481,928	17,896,438	16,885,148	17,098,043	17,273,118	17,726,810
990	Debt Service - Principal	1,835,000	1,925,000	1,925,000	1,925,000	2,025,000	0	0	0	0
990	Debt Service - Interest	289,250	197,500	197,500	197,500	101,250	0	0	0	0
990	Debt Service - Paying Agent Fees	500	500	500	500	500	0	0	0	0
VITAL STREETS Total Expenditures		***13,723,044***	***15,731,639***	***21,981,639***	***21,899,928***	***21,998,188***	***18,085,148***	***18,323,043***	***18,523,118***	***19,001,810***
VITAL STREETS NET INCOME (LOSS)		**1,999,947**	**1,028,601**	**(5,221,399)**	**(3,935,171)**	**(4,073,248)**	**139,264**	**201,694**	**229,712**	**211,028**
		0								
Beginning Fund Balance		6,031,639	8,031,586	8,031,586	8,031,586	4,096,415	23,167	162,431	364,125	593,837
Contingency Reserve			0	0	0	0	0	0	0	0
Ending Fund Balance		**8,031,586**	**9,060,187**	**2,810,187**	**4,096,415**	**23,167**	**162,431**	**364,125**	**593,837**	**804,865**
Reserve Targets:										
	Assigned to Operations - 15% of Total Spending	2,058,457	2,359,746	3,297,246	3,284,989	3,299,728	2,712,772	2,748,456	2,778,468	2,850,272
	Unassigned Fund Balance	5,973,129	6,700,441	(487,059)	811,426	(3,276,561)	(2,550,341)	(2,384,331)	(2,184,631)	(2,045,407)
	Total	8,031,586	9,060,187	2,810,187	4,096,415	23,167	162,431	364,125	593,837	804,865
Unassigned FB as a % of Total Expenditures		43.5%	42.6%	-2.2%	3.7%	-14.9%	-14.1%	-13.0%	-11.8%	-10.8%

(1) Rehabilitation and reconstruction work completed in the Vital Streets Capital Fund in order to retain multi-year appropriation authority.

(2) Allocation between expenditure categories are approximate. Dollar amounts will be modified based on the final program of projects for each fiscal year.



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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. The City also levies the 1% administration fee as provided under MCL 211.44 for the support of assessment administration.

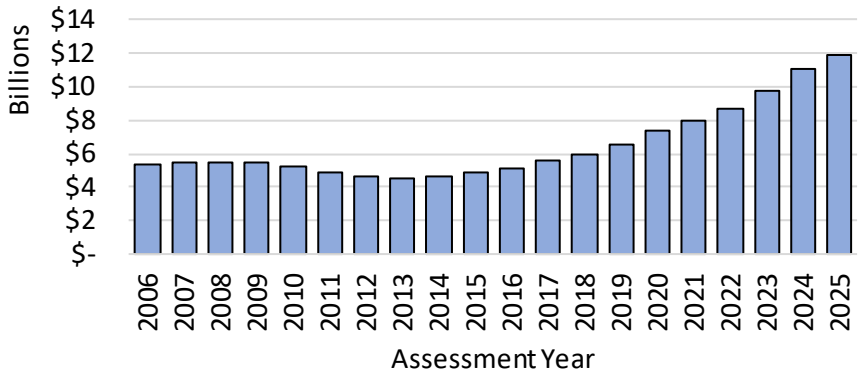
Expenditures – Personnel costs involved in the administration of the General Property Tax Act account for the majority of the Assessor's Office expenses. Personnel are required to be certified by the State of Michigan under the State Tax Commission. Training and certification costs for Assessor's Office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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Assessor (257)						
1010 - General Fund Operating						
701 - Personnel Services	1,924,787	1,966,808	2,049,388	2,148,235	2,225,837	2,290,003
751 - Supplies	23,475	24,000	24,525	24,500	24,500	24,500
800 - Other Services and Charges	603,793	649,389	617,754	632,496	668,588	677,590
970 - Capital Outlays	11,400	43,300	12,350	11,400	11,400	11,400
Total For Expenditures	**2,563,455**	**2,683,497**	**2,704,017**	**2,816,631**	**2,930,325**	**3,003,493**
Total For Assessor	**2,563,455**	**2,683,497**	**2,704,017**	**2,816,631**	**2,930,325**	**3,003,493**

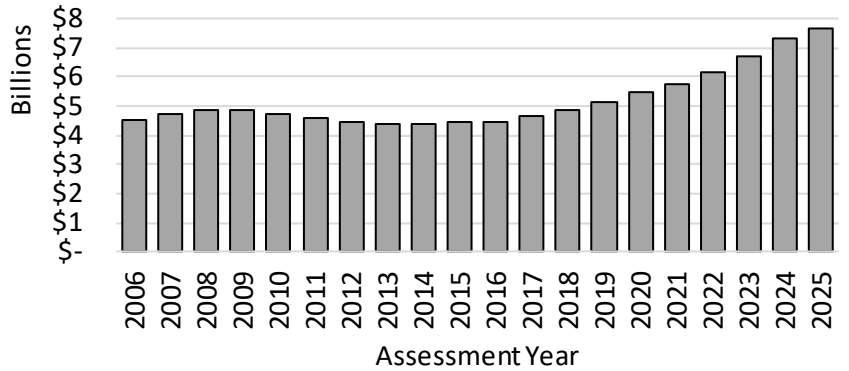
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Annually value all assessable real and personal property located within the City of Grand Rapids resulting in fair and equitable assessments at the lawful level of assessment.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Equalization Factor of 1,000 for all classes of property	Annually
2 -	Prepare credible valuation disclosures in defense of all valuation appeals filed in the Michigan Tax Tribunal.	Governmental Excellence Objective 2	Number of cases and respective status	Annually
3 -	Efficient and timely processing of all principal residence exemption affidavits, deeds, property transfer affidavits, exemption applications, personal property statements, and customer service inquiries.	Governmental Excellence Objective 2	Number of each type of processing activity	Annually
4 -	Timely completion of all assessment rolls, tax warrants, special assessment rolls, internal reports, external reports, and annual department budget.	Governmental Excellence Objective 2	Timeline of activities by Assessment Year	Annually
5 -	Increase efficiency in online personal property filing using TaxScribe application in replacement of BS&A e-filing system.	Governmental Excellence Objective 2	Percentage of businesses using e-filing	Annually

GOAL 1 – Value all Assessable Real and Personal Property

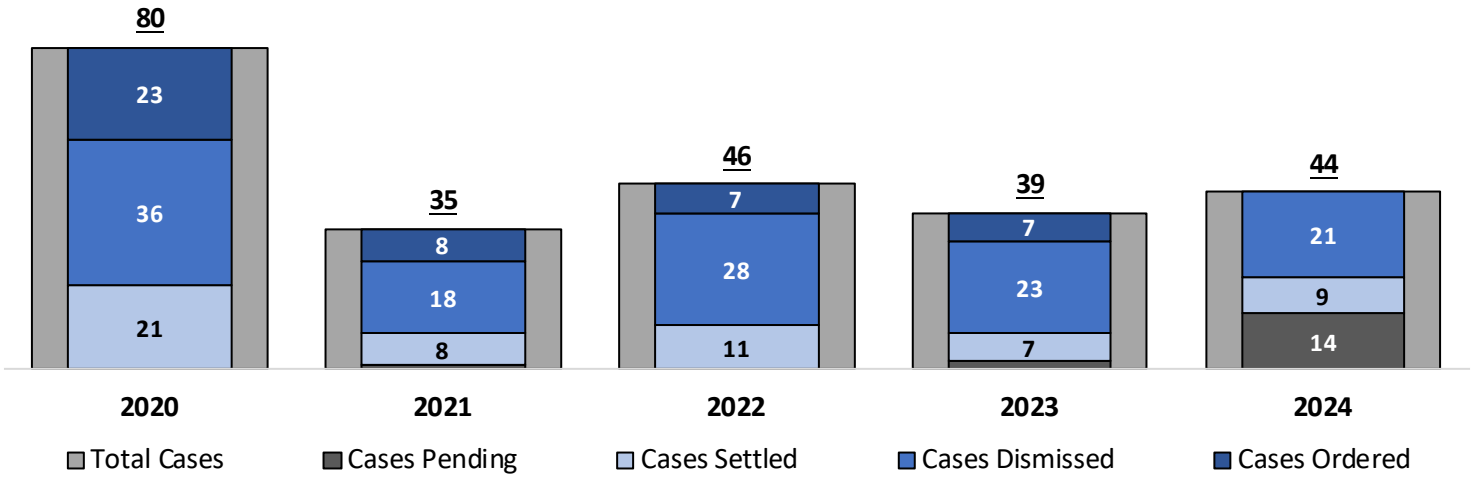
Ad Valorem Roll Historical SEV



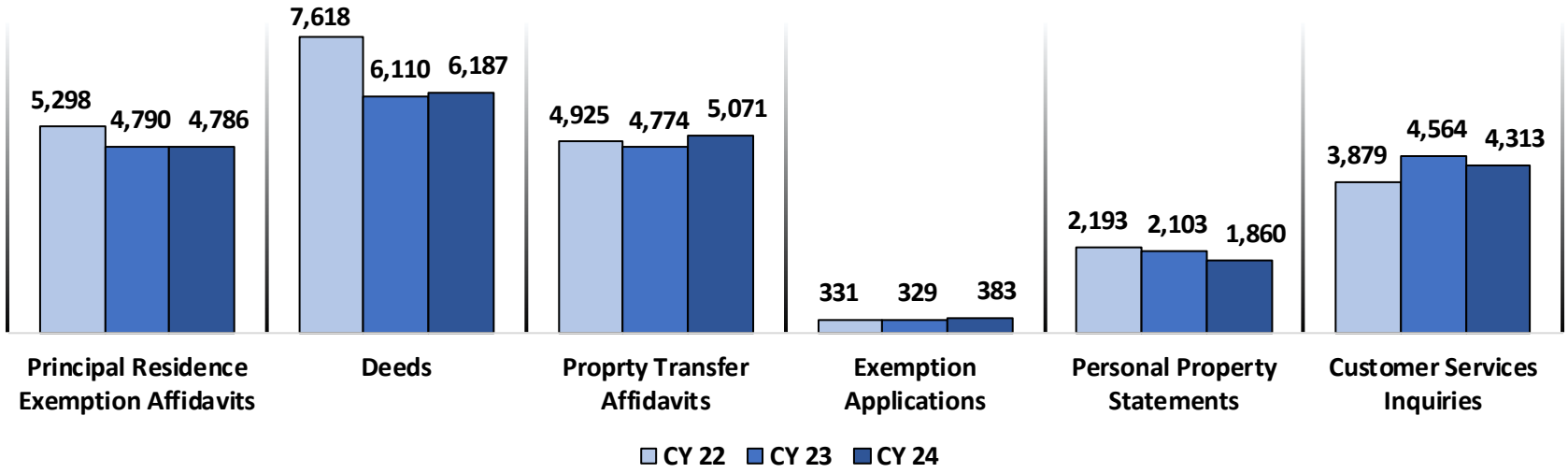
Ad Valorem Roll Historical TV



GOAL 2 – Prepare credible valuation disclosures



GOAL 3 – Efficient and timely processing of operations



GOAL 4 – Timely completion of annual department operations

Assessment Year 2024	Action Items	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Assessment Rolls	7												
Tax Warrants	14												
Special Assessment Rolls	4												
Internal Reports	13												
External Reports	18												
Annual Department Budget	1												

The City Assessor's Office timely values all non-exempt property for the Ad Valorem Property Tax as well as 6 other special act assessment rolls that results in over $300 million in property tax revenue for the City of Grand Rapids and other taxing authorities.

GOAL 5 – Increase efficiency in online personal property filing

TaxScribe is an application to facilitate online filing of personal property statements. Currently, the City of Grand Rapids is using BS&A personal property filing module and has offered this service since 2012. Between 2016 and 2024, the percentage of users of this service never exceeded 15%. The main reason for this lack of growth is that accounting firms and tax professionals already utilize software for calculating and printing personal property statements. In order for them to utilize the BS&A personal property e-filing system, they would have to manually re-enter the data from one system to the next. It is much easier for them to print and mail the statement from their software.

What is different about TaxScribe is that it has worked with these software systems in other states to create a simple download from these software systems to import directly into TaxScribe. The goal is to increase the use of e-filing to at least 50% of filers. The application is new to Michigan and will need to connect with our existing software, BS&A Assessing.NET. Since we were late in the year to approve the contract, this did not allow us adequate time to do the testing that we needed to do to ensure confidence that the program would work to the City's expectations. Therefore, implementation was delayed until the 2026 tax year.

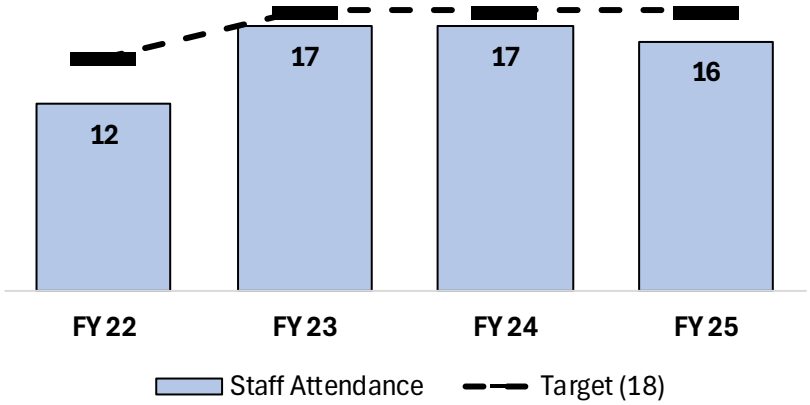
The mission of the Department of Law (DOL) is to provide excellent, ethical legal advice and zealous legal representation to the City of Grand Rapids, its Commission, Officers, and Departments so that they may lawfully attain the City's goals and outcomes without undue risk. The DOL is comprised of three primary divisions: Civil Litigation Division, Municipal Affairs Division and Code Enforcement Division. The DOL conducts all cases in court for the City, prepares and approves all contracts, bonds or other written instruments in writing. The DOL also provides written opinions to elected and appointed officials and all city departments.

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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Attorney (266)						
1010 - General Fund Operating						
701 - Personnel Services	3,215,105	3,293,469	3,424,259	3,561,891	3,669,776	3,762,590
751 - Supplies	55,750	55,750	55,750	55,750	55,750	55,750
800 - Other Services and Charges	377,257	392,402	403,987	415,165	424,120	429,615
970 - Capital Outlays	14,500	14,500	14,500	14,500	14,500	14,500
Total For Expenditures	**3,662,612**	**3,756,121**	**3,898,496**	**4,047,306**	**4,164,146**	**4,262,455**
Total For Attorney	**3,662,612**	**3,756,121**	**3,898,496**	**4,047,306**	**4,164,146**	**4,262,455**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	
1 -	Require and provide meaningful professional development (PD) for all DOL employees.	Governmental Excellence Objective 3 – Retain high performing employees	Number of Staff Attending PD	Annually
2 -	Implement new FOIA technology to improve internal efficiency and external access.	Governmental Excellence Objective 5 – Leverage technology	Yes/No	Annually
3 -	Develop helpful trainings for City Employees.	Governmental Excellence Objective 3	Number of Trainings	Annually
4 -	Recruit diverse pre-law and law school students for paid internships within the DOL.	Governmental Excellence Objective 6 – Culture of Innovation	Number of Interns	Annually

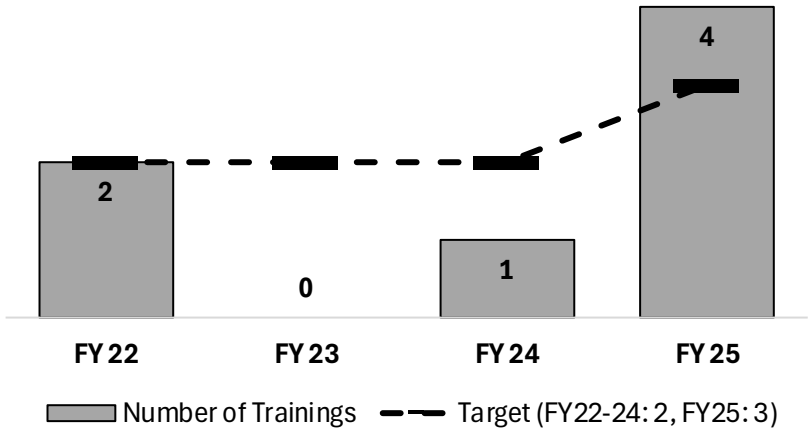
GOAL 1 – Professional Development



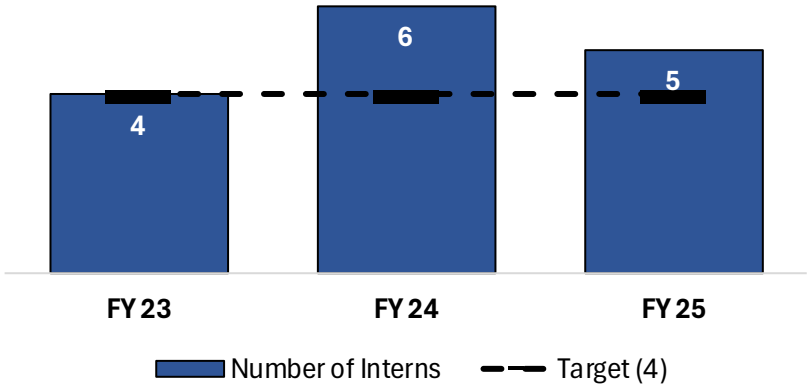
GOAL 2 – Improve FOIA processing efficiencies

This project is in it's second year of implementation. The City Attorney's Office successfully finished implementation of the platform in CY 2023 and expanded its contract with this new FOIA processing technology to the Grand Rapid Police Department (GRPD). GRPD successfully onboarded in CY 2024.

GOAL 3 – Development of employee trainings



GOAL 4 – Recruitment of pre-law and law school internships



CITY CLERK'S OFFICE

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.

There are no scheduled elections in FY26, but expenditures for the 2026 Elections will begin in the fiscal year. If a special election is called by a taxing authority, the election expenses will be reimbursed. (unless called by the City of Grand Rapids) Election Central will be moving from a temporary location to the permanent location at 1500 Scribner.

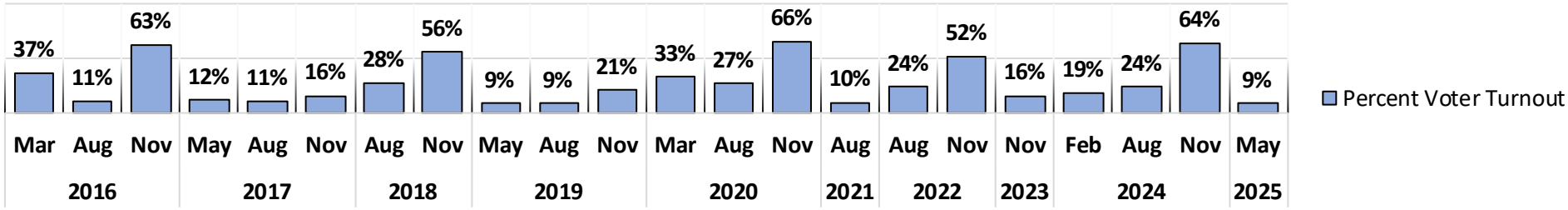
There has been a renewed interest in Passport services after services were halted due to COVID-19 and people are beginning to travel again. The Business Licensing and Boards and Commission operations will undergo a mixture of policy enhancements to provide more information to the public and to create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

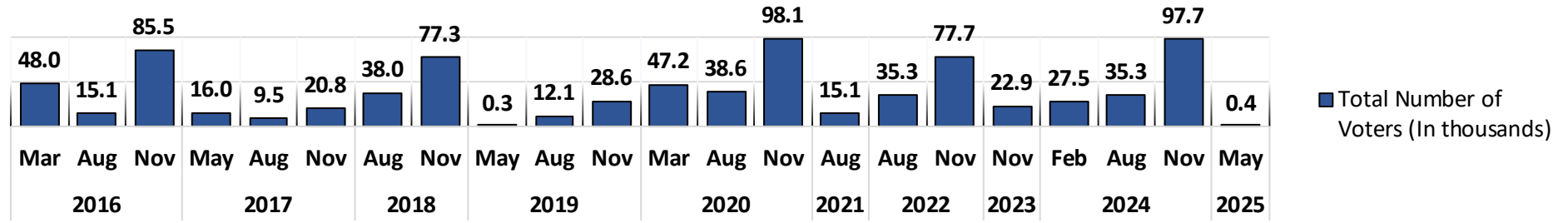
Lastly, the organization recognizes the entrenched value of its Community Archive and Records Center and the regarded services it delivers to City departments and the greater Grand Rapids Community. Strategic investments in technology and equipment will help leverage increased access to archival documents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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Clerk (215)						
1010 - General Fund Operating						
701 - Personnel Services	1,805,158	1,513,810	1,862,240	1,820,727	1,988,603	1,728,916
751 - Supplies	96,200	43,700	86,200	58,700	86,200	51,200
800 - Other Services and Charges	1,073,986	1,045,194	1,212,544	1,069,754	1,263,748	993,879
970 - Capital Outlays	18,000	12,000	32,000	32,000	32,000	32,000
Total For Expenditures	**2,993,344**	**2,614,704**	**3,192,984**	**2,981,181**	**3,370,551**	**2,805,995**
Total For Clerk	**2,993,344**	**2,614,704**	**3,192,984**	**2,981,181**	**3,370,551**	**2,805,995**

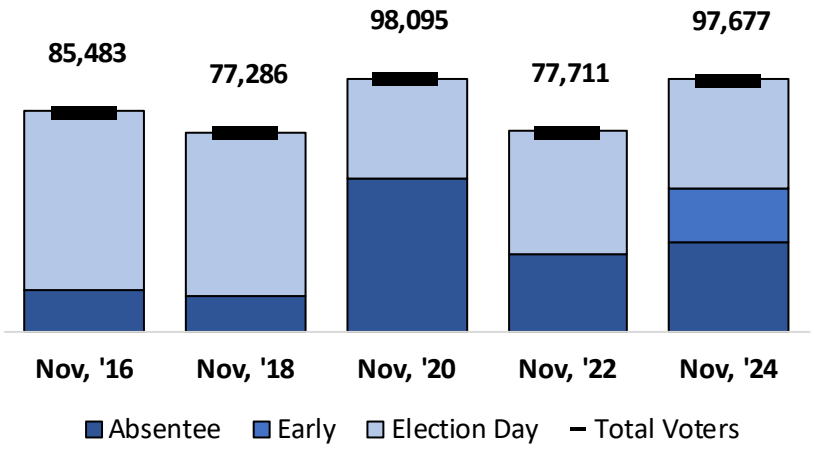
		City Strategic Priority & Objective	Performance Measure	Reported
1 -	Reporting voter turnout	Engaged and Connected Community Objective 2 - Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Total voter turnout --- Percent of eligible voters participating	Each Election --- Each Election
2 -	Reporting method of voting participation	Engaged and Connected Community Objective 2	Percent of voters utilizing absentee, early, and election day voting	November Elections
3 -	Recruit Bilingual Election Workers	Governmental Excellence Objective 1 – Embed Equity	Number Recruited	November Elections
4 -	Election Communications Plan	Engaged & Connected Community Objective 1 – Enhance communications	People Reached	November Elections
5 -	Process City Archive requests	Governmental Excellence Objective 4 - Optimize facilities/workspaces and technology systems to meet the demands of government operations.	Number of archive requests	Annually

GOAL 1 – <u>Reporting voter turnout</u>

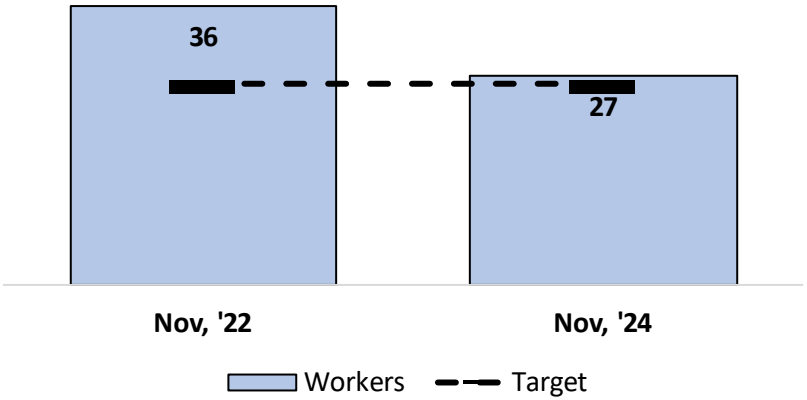




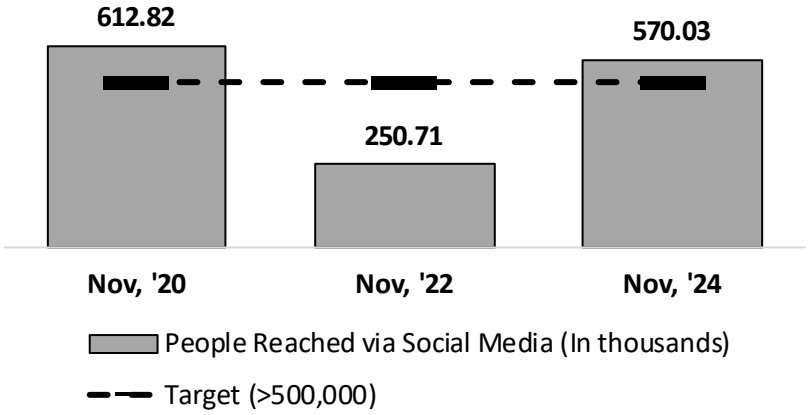
GOAL 2 – Reporting method of voting participation



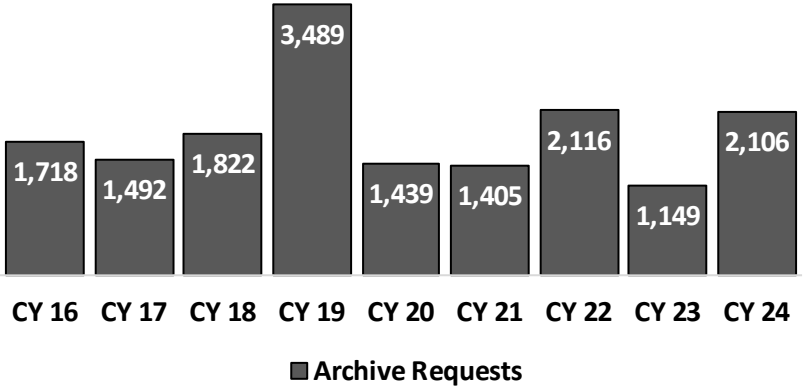
GOAL 3 – Recruit bilingual election workers



GOAL 4 – Election communications plan



GOAL 5 – Process City archive requests



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.

Property Maintenance and Zoning Compliance – The Code Compliance Department addresses property complaints for residential and non-residential buildings under the Property Maintenance and Zoning codes. These are properties that may be poorly maintained or neglected by their owners and have become of a concern to neighbors or the neighborhood. Zoning complaints often are concerns about overcrowding in dwellings, illegal fencing and structures, and parking of recreational vehicles.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Code Compliance (733)						
1010 - General Fund Operating						
701 - Personnel Services	3,049,125	3,170,919	3,304,501	3,460,886	3,584,846	3,687,255
751 - Supplies	32,000	32,000	32,000	32,000	32,000	32,000
800 - Other Services and Charges	680,439	742,474	754,801	778,804	801,814	819,966
995 - Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
Total For Expenditures	**4,261,564**	**4,445,393**	**4,591,302**	**4,771,690**	**4,918,660**	**5,039,221**
2260 - Refuse Collection						
701 - Personnel Services	430,271	419,745	438,674	458,500	474,404	487,240
800 - Other Services and Charges	150,022	209,730	211,558	213,514	215,544	217,650
Total For Expenditures	**580,293**	**629,475**	**650,232**	**672,014**	**689,948**	**704,890**
Total For Code Compliance	**4,841,857**	**5,074,868**	**5,241,534**	**5,443,704**	**5,608,608**	**5,744,111**

Nuisance Remediation – Nuisances are conditions that tend to reduce private property value, promote blight and deterioration, create health and safety issues, and promote illegal activity. These include, but are not limited to, issues related to tall grass, trash, illegal dumping, inoperable vehicles, rodents, etc. Such conditions are addressed on a compliant basis year-round and proactively by our Nuisance Inspection team that canvasses neighborhoods routinely spring through fall.

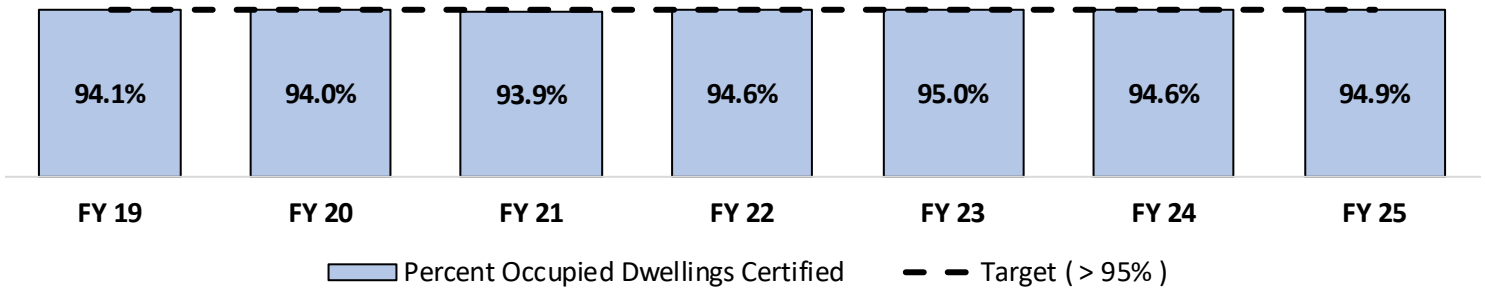
Blight Monitoring – Vacant residential and non-residential properties exist throughout the community for various reasons. Properties deemed vacant and abandoned by City code are routinely monitored for unsafe or hazardous conditions, nuisances, and the status of improvement. Through the Blight Monitoring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

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

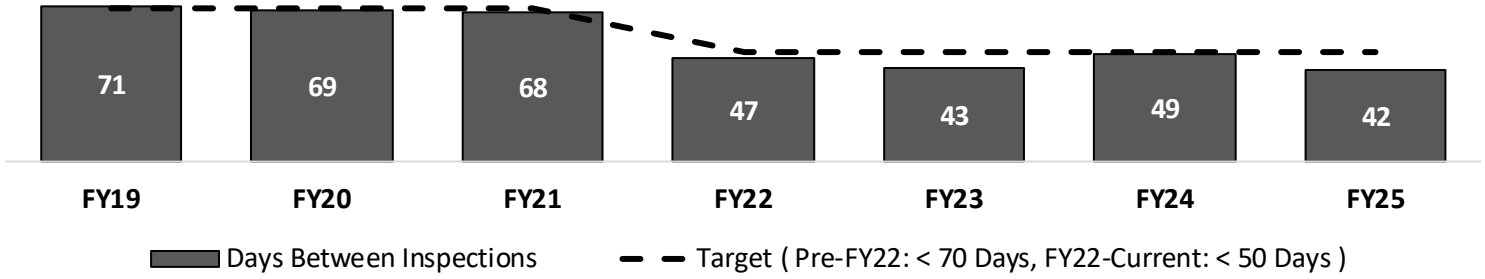
Grand Rapids Area Hoarding Task Force (GRAHT) – The Grand Rapids Area Hoarding Task Force (GRAHT) ensures safe housing for individuals in Kent County struggling with hoarding behavior and works to raise public awareness of the issue. Our City team leads this public/private partnership to provide early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

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	At least 95% of occupied rental dwellings are certified.	Economic Prosperity and Affordability Objective 4 – Ensure all residents have safe, stable, and permanent housing.	Percent of occupied rental dwellings certified	Annually (January)
2 -	Less than 50 days between monitoring inspections for blight properties.	Economic Prosperity and Affordability Objective 4	Days between monitoring inspections	Annually (January)
3 -	At least 80% on-time response rate for inspection requests.	Economic Prosperity and Affordability Objective 4	Percent on-time response for inspection requests	Annually (January)

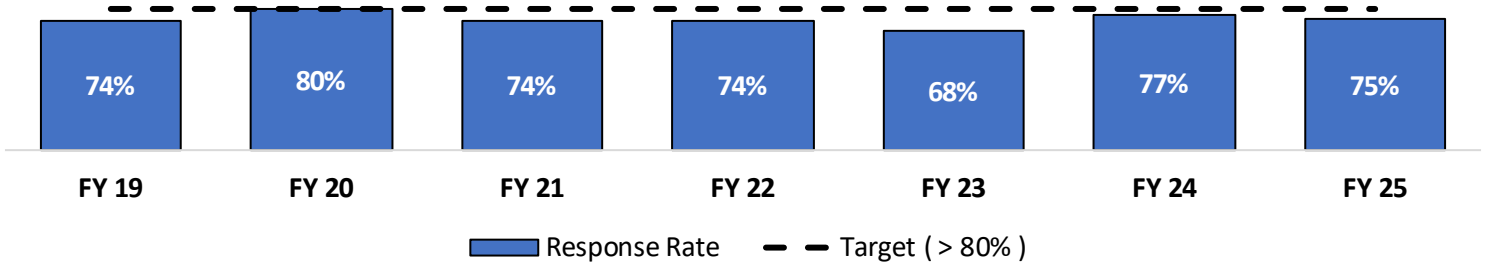
GOAL 1 – At least 95% of occupied rental dwellings are certified



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



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



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 community engagement management, media relations, community-focused newsletters, print collateral, website and social media management, strategic communications and marketing, video production, and graphic design support. This budget continues to make investments in the City's Engaged and Connected Community strategic priority and supports the broader organizational goals by ensuring public information support to all departments.

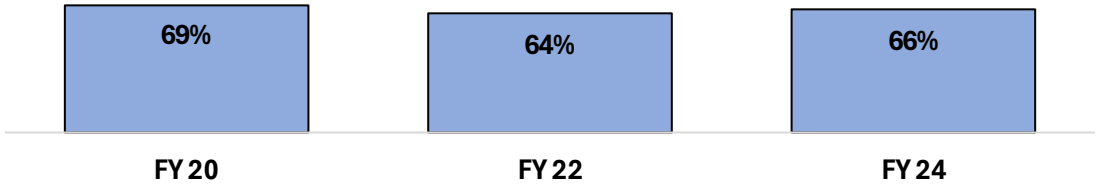
Revenue Sources – The activity of the Communications Department is solely funded within the City's General Fund (1010). Currently, the Department does not have specific revenue sources of its own. Therefore, activity of the Department is funded by primary General Fund sources of revenue (i.e., income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

Expenditures – A majority (77%) of the expenditures within the Communications Department cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include printing costs associated with City publications such as "We Are GR", advertising & promotional costs, and contractual & administrative costs such contract-employee and office space expenditures.

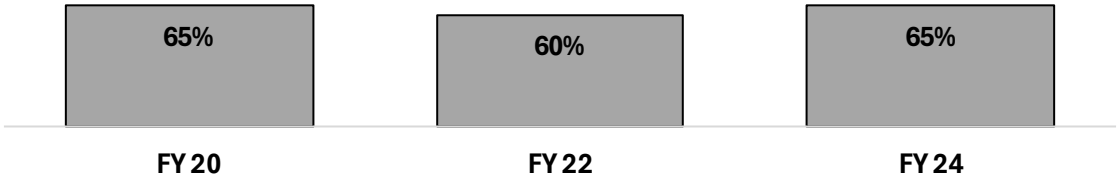
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Communications (267)						
1010 - General Fund Operating						
701 - Personnel Services	1,030,999	1,155,288	1,197,971	1,247,625	1,284,783	1,314,173
751 - Supplies	2,754	7,472	7,472	7,472	7,472	7,472
800 - Other Services and Charges	292,575	330,467	307,325	348,180	321,337	354,206
970 - Capital Outlays	5,000	5,000	3,000	3,000	3,000	2,000
Total For Expenditures	**1,331,328**	**1,498,227**	**1,515,768**	**1,606,277**	**1,616,592**	**1,677,851**
Total For Communications	**1,331,328**	**1,498,227**	**1,515,768**	**1,606,277**	**1,616,592**	**1,677,851**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Survey community for their perception of City services, events, programs, and facilities.	Engaged and Connected Community Objective 1 – Enhance communication with the public.	Percent of residents rating the quality of public information services as excellent or good (via NCS results)	Biannual National Community Survey (NCS)
2 -	Survey community for their perception of the City providing opportunities to participate in community matters.	Engaged and Connected Community Objective 2 – Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Percent of residents that feel the Grand Rapids community does an excellent or good job providing opportunities to participate in community matters (via NCS results)	Biannual National Community Survey (NCS)

GOAL 1 – Percent of residents rating the quality of public information services as excellent or good



GOAL 2 – Percent of residents that feel the Grand Rapids community does an excellent or good job providing opportunities to participate in community matters



COMMUNITY DEVELOPMENT

OVERVIEW

The mission of the Community Development Department is Building Great Neighborhoods! We partner 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 is primarily through programs from the U.S. Department of Housing and Urban Development to improve housing and economic opportunities and the living environment. Community Development operates programs that increase housing stability and access to affordable housing, improve housing and neighborhood conditions, and provide economic opportunities for low- and moderate-income residents and vulnerable populations. We are also responsible for implementation and oversight of the indigent defense system within the 61st District Court.

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

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

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

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

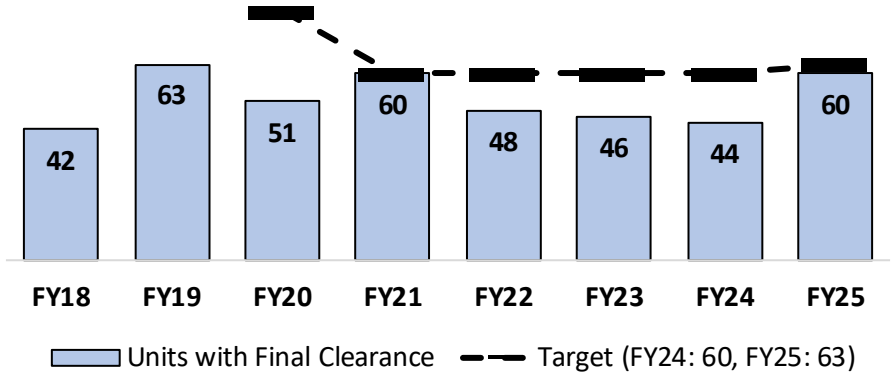
Homelessness Coordination – The Community Development Department is actively engaged in addressing issues of homelessness and supporting our community's homeless response system. The Homelessness Coordinator helps facilitate partnerships, coordinates internal and external City service responses, and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

Indigent Defense and Compliance – The Community Development Department is responsible for ensuring compliance with Michigan Indigent Defense Commission standards adopted by the Michigan legislature. Our Indigent Defense Coordinator ensures indigent criminal defendants in the 61st District Court obtain legal representation separate and without bias from the judiciary system. This also includes ensuring attorneys are available, trained, and competent to support defendants.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Community Development Services (694)						
1010 - General Fund Operating						
701 - Personnel Services	421,602	417,806	439,406	464,157	484,568	495,504
751 - Supplies	3,000	3,000	3,000	3,000	3,000	3,000
800 - Other Services and Charges	116,995	110,176	112,378	114,576	116,718	118,488
Total For Expenditures	**541,597**	**530,982**	**554,784**	**581,733**	**604,286**	**616,992**
2730 - Other Grants						
701 - Personnel Services	10,139	10,308	10,596	10,980	11,268	11,544
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	180,056	164,985	164,697	164,313	164,025	163,749
Total For Expenditures	**192,195**	**177,293**	**177,293**	**177,293**	**177,293**	**177,293**
2733 - Community Development Program						
701 - Personnel Services	991,594	946,713	994,026	1,049,096	1,087,176	1,114,837
751 - Supplies	27,500	27,500	27,500	27,500	27,500	27,500
800 - Other Services and Charges	3,133,467	3,053,848	3,019,930	3,002,763	3,002,116	3,001,696
970 - Capital Outlays	4,000	6,000	6,000	6,000	6,000	6,000
995 - Other Financing	752,589	797,522	797,522	797,522	797,522	797,522
Total For Expenditures	**4,909,150**	**4,831,583**	**4,844,978**	**4,882,881**	**4,920,314**	**4,947,555**
2734 - Home Investment Partnership						
701 - Personnel Services	125,159	109,974	115,511	122,463	126,480	129,240
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	1,173,692	1,137,123	1,131,586	1,063,482	1,059,465	1,056,705
Total For Expenditures	**1,300,851**	**1,249,097**	**1,249,097**	**1,187,945**	**1,187,945**	**1,187,945**
2840 - Opioid Settlement Fund						
701 - Personnel Services	85,631	70,000	70,000	70,000	73,416	75,144
800 - Other Services and Charges	1,027,861	740,000	740,000	740,000	726,584	724,856
Total For Expenditures	**1,113,492**	**810,000**	**810,000**	**810,000**	**800,000**	**800,000**
Total For Community Development Services	**8,057,285**	**7,598,955**	**7,636,152**	**7,639,852**	**7,689,838**	**7,729,785**

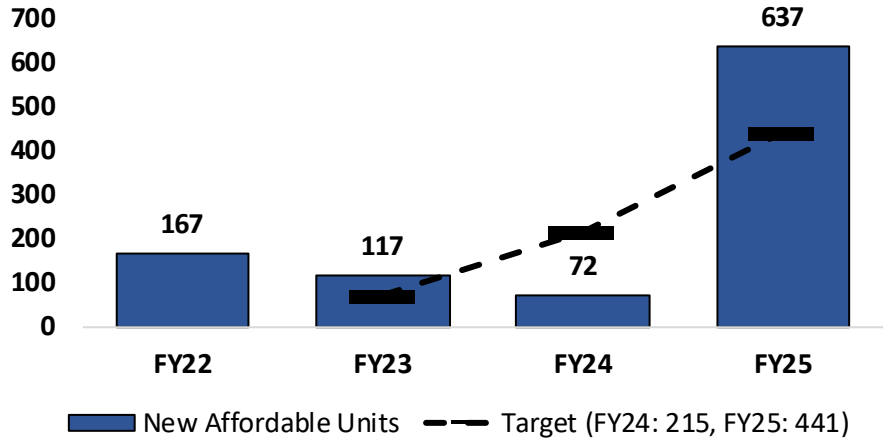
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Increase the number of housing units that have lead hazards controlled.	Health and Environment Objective 5 - Collaborate with and support partners working to reduce health disparities and the resulting undesired outcomes.	Number of dwelling units with Final Clearance	Annually
2 -	Increase the number of affordable housing units.	Economic Prosperity and Affordability Objective 4 - Ensure all residents have safe, stable, and permanent housing.	Number of new dwelling units in total and affordable	Annually
3 -	Invest in services to assist households to exit homelessness and achieve housing stability.	Economic Prosperity and Affordability Objective 4	Number of persons experiencing or at risk of homelessness that became stably housed through programs supported by City investments	Annually
4 -	Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG).	Economic Prosperity and Affordability Objective 4	Number of homes receiving home repair services through the City	Annually

GOAL 1 – Increase number of lead hazard-controlled units

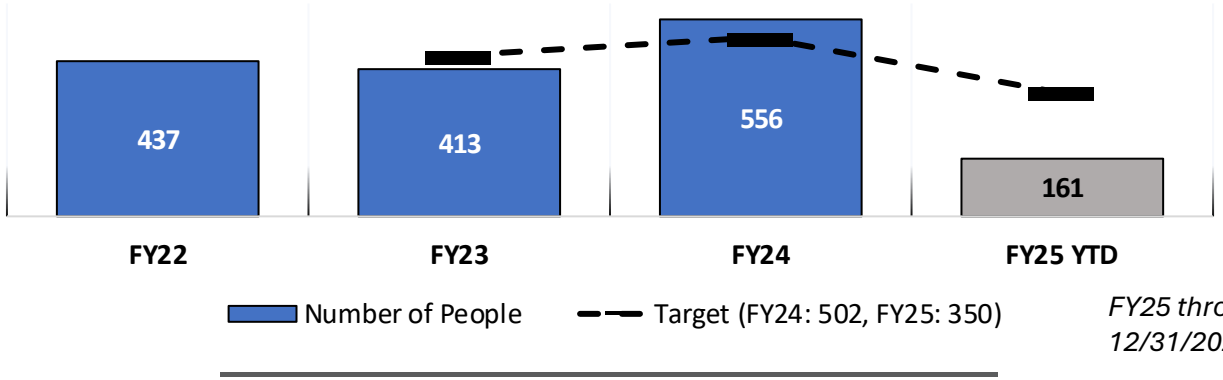


Lead clearances between 7/1/2017 and 6/30/2025

GOAL 2 – Increase number of affordable housing units

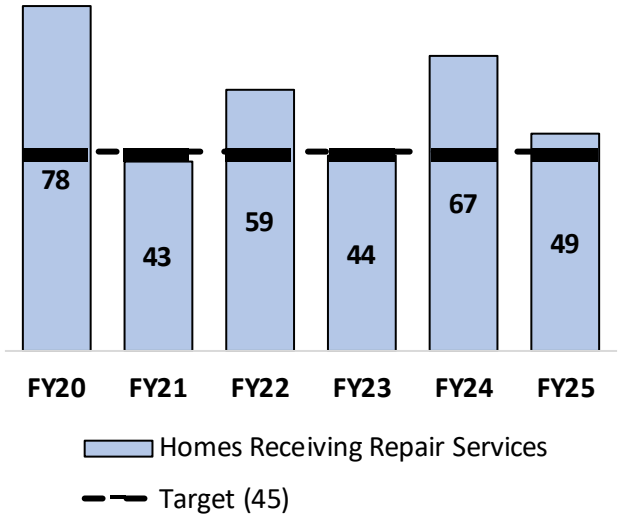


GOAL 3 – Invest in services to assist households to exit homelessness and achieve housing stability

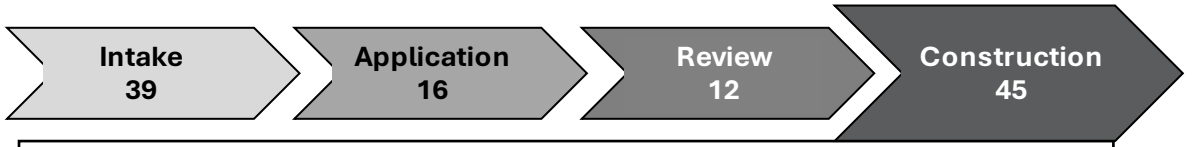


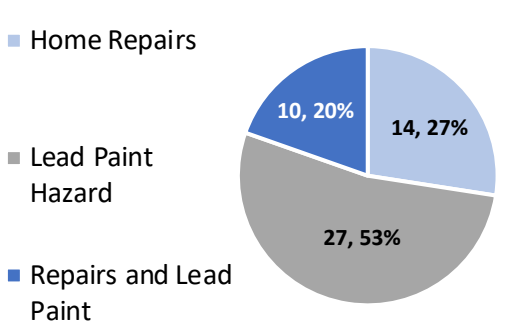
FY25 through 12/31/2024

GOAL 4 – Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG)



Housing Rehabilitation Office – Project Pipeline Point in Time (As of 1/3/2025)





Funds Reserved

Source	Amount
CDBG	$ 438,258
CHIP	$ 120,000
Healthy Homes	$ 101,356
LHC	$ 725,510
MI-HOPE	$ 157,520
State Land Bank	$ 254,520
TOTAL	**$ 1,797,164**

COMPTROLLER

OVERVIEW

The City of Grand Rapids Comptroller's Office is an independent Department accountable to the City residents led by an elected City Comptroller. The Department's primary purpose is issuing and signing all checks, drafts, or warrants for payment of money from the City Treasury and performing accounting of City funds. The office supervises the quality of accounting and financial reporting throughout the City and prepares the Annual Comprehensive Financial Report. 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:

- 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
- Conducting Internal Audits City services and processes
- Review of all federal and state grants and preparation of the Schedule of Expenditures of Federal Awards required by Uniform Guidance
- Maintain City's fixed asset schedule, which includes buildings, roads and infrastructure, in accordance with accounting principles generally accepted in the United States of America

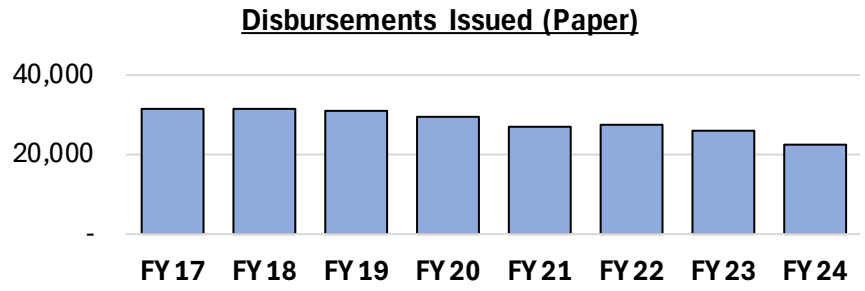
Revenue Sources – The Comptroller Department operates within the City's General Operating Fund and does not charge for any of its services. The Department generates a very small amount of revenue each year based upon reimbursements from business partners (such as Amazon).

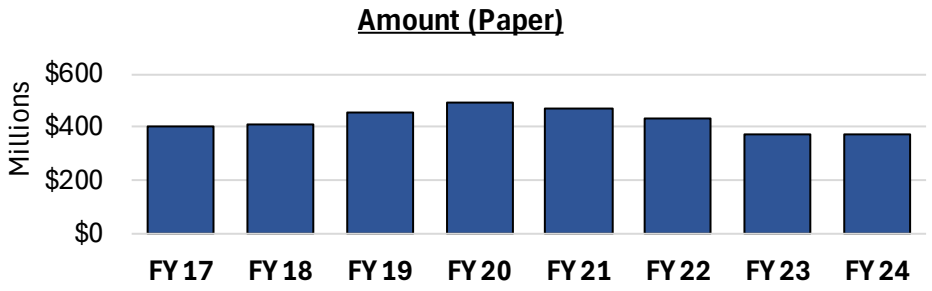
Expenditures – Approximately 97% of the Comptroller Department expenditures are related to contractual obligations (personnel costs) and internal service fund charges. The remaining discretionary spending (3%) covers the basic needs of the Department including supplies, contractual services, postage,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

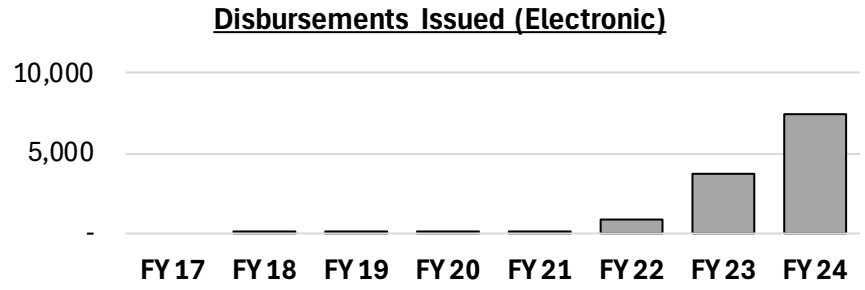
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Comptroller (191)						
1010 - General Fund Operating						
701 - Personnel Services	2,067,608	520,359	551,551	589,788	622,404	636,648
751 - Supplies	31,257	9,150	9,150	9,150	9,150	9,150
800 - Other Services and Charges	1,047,560	135,225	141,127	144,359	146,862	148,402
970 - Capital Outlays	17,000	3,000	3,000	3,000	3,000	3,000
Total For Expenditures	**3,163,425**	**667,734**	**704,828**	**746,297**	**781,416**	**797,200**
Total For Comptroller	**3,163,425**	**667,734**	**704,828**	**746,297**	**781,416**	**797,200**

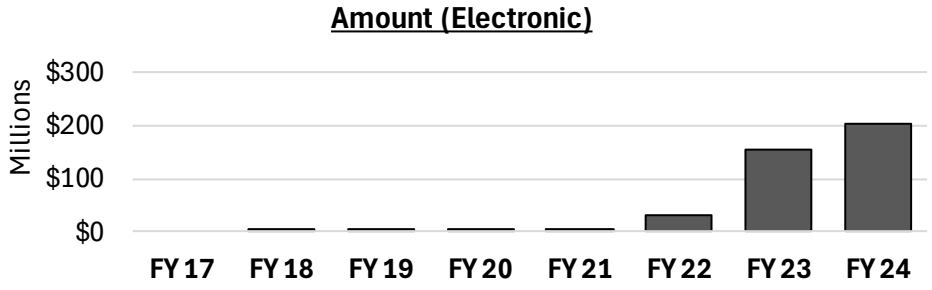
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	
1 -	Evolve our vendor payment services through transition to electronic payments (paperless)	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Percentage of transition	Annually
2 -	Increase distribution of Citizen's Guide & increase Comptroller page viewership	Department- specific	Number of Guides printed --- Number of clicks/downloads	Annually
3 -	Complete Annual Comprehensive Financial Report (ACFR) by December 31st with an unmodified opinion by external auditor	Governmental Excellence Objective 2	Deadline met with unmodified opinion	Annually
4 -	Develop Internal Audit (IA) Plan and establish long-term internal audit cycle using a risk-based approach	Governmental Excellence Objective 2	Number of IA reports issued and labor hours	Annually

GOAL 1 – Transition to electronic payments









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 our partners to identify and implement ways to enhance service delivery opportunities for our customers.

311 Customer Service is often challenged with a loss of staff due to resignation or internal promotion/transfers. Many of our team members leverage the training received in 311 to promote or transfer to serve in our partner departments. We are focused on hiring qualified, diverse candidates and quickly training them to provide excellent service. We added an additional 311 Senior Customer Service Specialist, whose focus is updating our onboarding, training, and quality assurance programs to improve customer service and onboard staff quickly. We were also able to add 2 Customer Service Representatives to our roster to aid in reducing customer wait times and improving satisfaction. We are exploring ways we can enhance service delivery by expanding omni-channel service methods like an online knowledge base and chat feature.

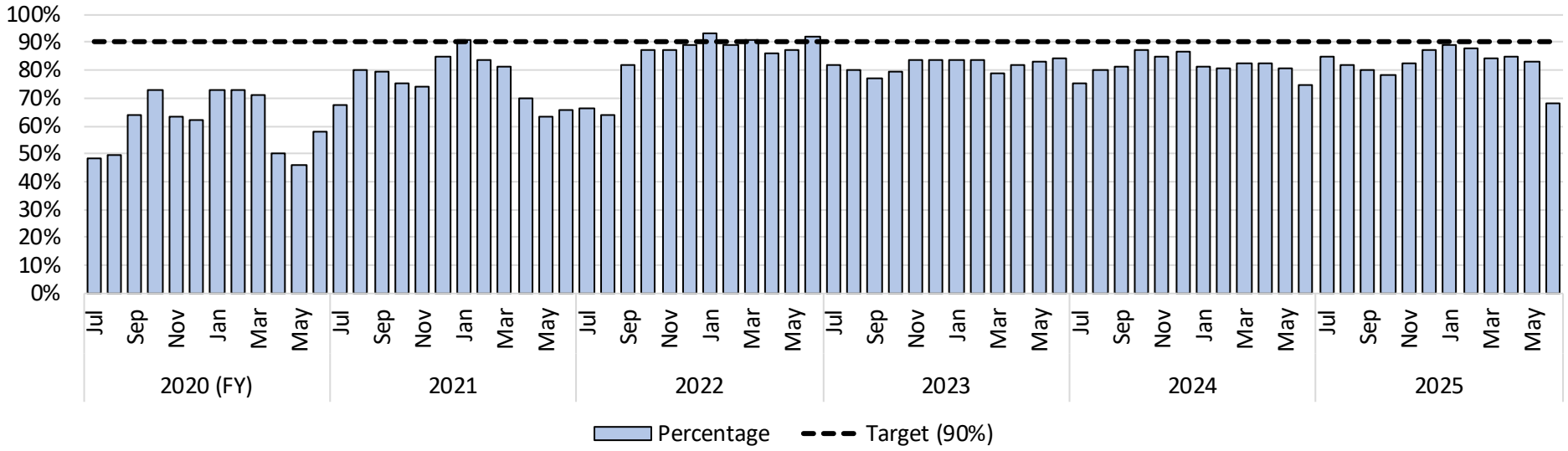
Revenue Sources – 311 Customer Service operates as an Internal Service Fund in the City. We employ a charge-back model to recover operational costs. All our interactions, regardless of origin are timed to the second by the topic covered. Our partner departments are billed a percentage of our operational costs based on the number of seconds we spent on their topics. We include a 3% charge each month to maintain a fund balance.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
311 Customer Service (268)						
1010 - General Fund Operating						
701 - Personnel Services	157,890	167,568	171,424	177,036	181,104	185,040
751 - Supplies	3,942	4,192	3,942	3,942	3,942	3,942
800 - Other Services and Charges	53,708	53,458	53,708	53,708	53,708	53,708
Total For Expenditures	**215,540**	**225,218**	**229,074**	**234,686**	**238,754**	**242,690**
6110 - Customer Service						
701 - Personnel Services	1,464,328	1,440,313	1,575,146	1,659,632	1,735,716	1,809,478
751 - Supplies	14,542	19,542	19,542	19,542	19,542	19,542
800 - Other Services and Charges	607,719	676,619	664,063	681,015	698,042	713,182
Total For Expenditures	**2,086,589**	**2,136,474**	**2,258,751**	**2,360,189**	**2,453,300**	**2,542,202**
Total For 6110 - Customer Service	**2,302,129**	**2,361,692**	**2,487,825**	**2,594,875**	**2,692,054**	**2,784,892**

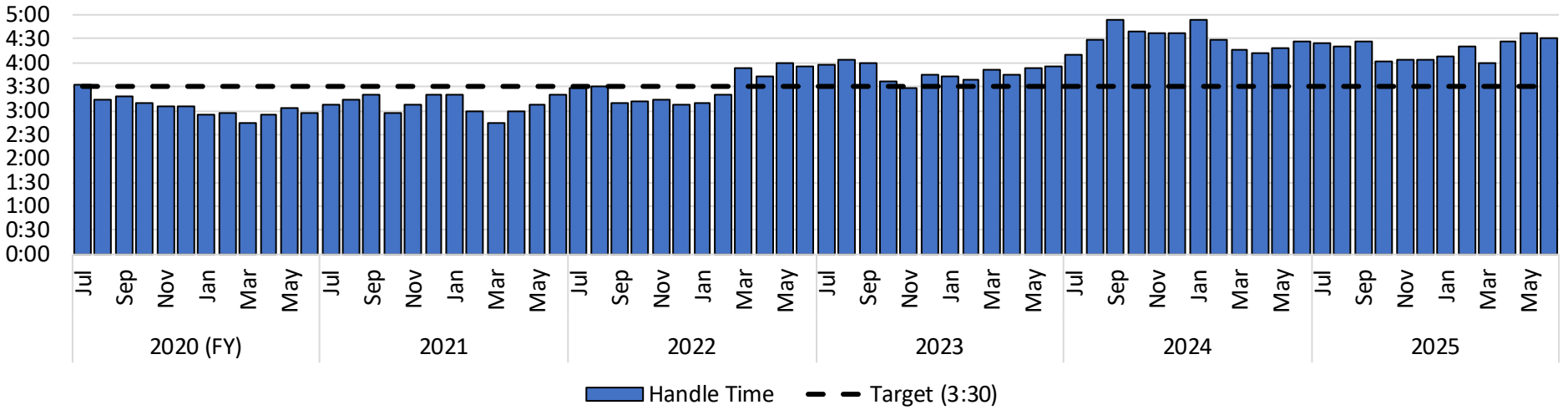
Expenditures – The main 311 Customer Service expenditures are personnel costs for Customer Service Representatives and Management. Along with the customer service team, we fund one management position in the Communications department. Other expenditures include computer and phone equipment, supplies,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

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Meet target external customer response times.	Engaged and Connected Community Objective 1 - Enhance communication with the public	Percent of External Customer Inquiries Responded to within Target Response Time	Monthly
2 -	Increase customer satisfaction by reducing interaction handle times.	Engaged and Connected Community	Average Handle Time (MM:SS)	Monthly
3 -	Increase customer satisfaction by reducing customer wait times.	Engaged and Connected Community Objective 3	Average Speed of Answer (MM:SS)	Monthly

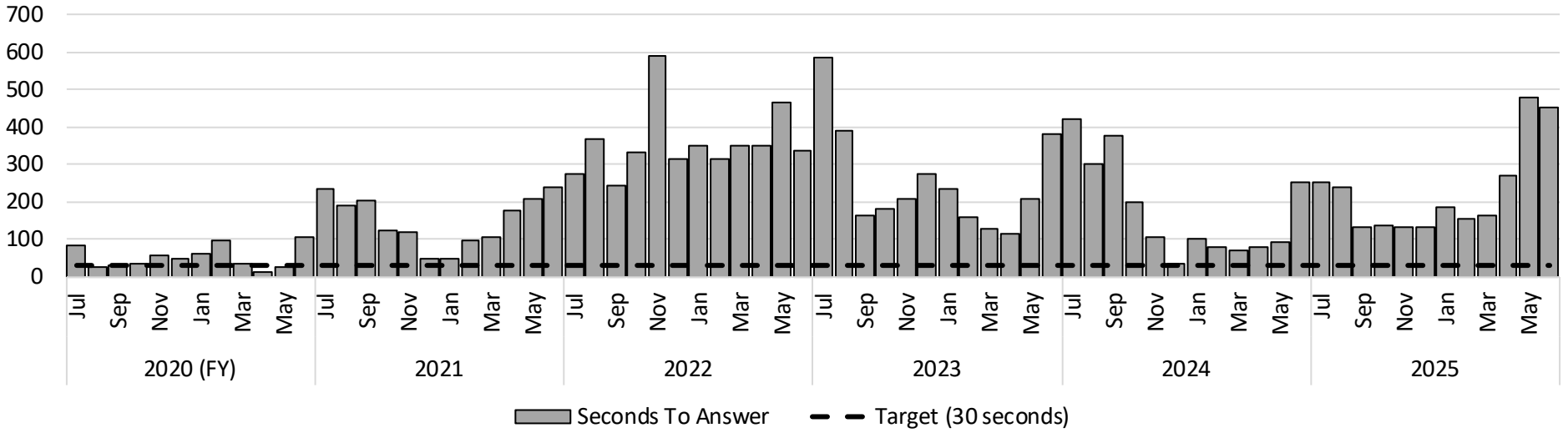
GOAL 1 – Percent of Customer Inquiries Responded to within Target Response Times



GOAL 2 – Average Handle Time (Minutes : Seconds)



GOAL 3 – Average Speed of Answer by Month (Seconds)



PLANNING, DESIGN, AND DEVELOPMENT

OVERVIEW

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

The Planning, Design, and Development Department operates out of two department funds in the accounting structure and is comprised of 47 full-time City staff members who work out of the City's 1120 Monroe Ave facility. In addition to the full-time staff, we employ 5 temporary staff. The Building Inspection Fund (703-2490) and the Planning Department fund (701). The Planning Department Fund is divided across several divisions: Planning (1000), Long-Range Planning (2000), Cannabis Business Review (2550), Historic Preservation (3000), and Community Engagement (3500).

Revenue Sources: Building Inspections (703) – The Building Inspection division of the Planning, Design, and Development Department revenue is generated by a cost-recovery model. This is accomplished by charging application and inspection fees for the services we provide for our community. Cost of Effort analysis is performed on an annual basis to ensure proper and equitable service charges. In addition to the cost-recovery model, the Building Inspection division also maintains a fund balance to help the division through years with lower than anticipated application and inspection activity.

Revenue Sources: Planning Department (701) – The Planning Department division of the Planning, Design, and Development Department has a hybrid revenue system. The Planning Department has a cost-recovery model for several of its services, including application and inspection fees. The Community Engagement division of the Planning Department operates through a charge-back model for work performed on behalf of partner departments. Additionally, as some of the Planning Department services are performed for the general good of the City, a portion of the Planning Department budget is supported by the General Operating fund.

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

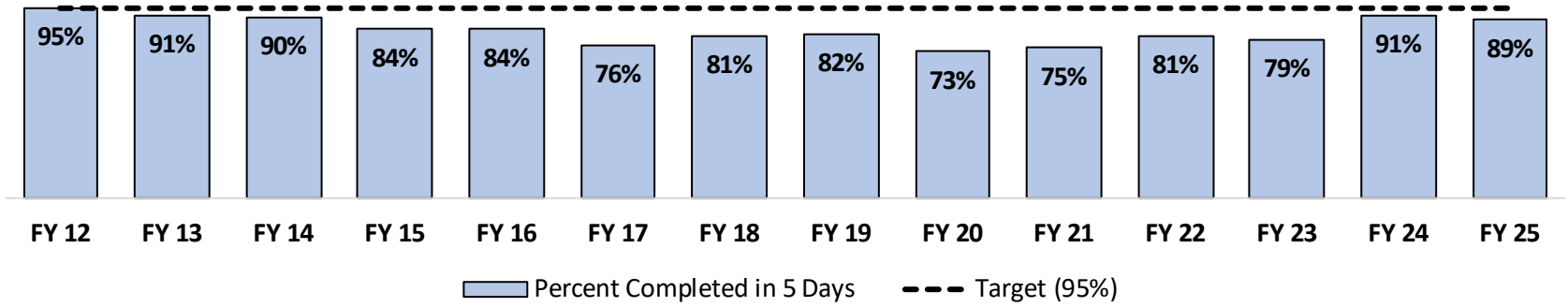
FY 2026	Expenses	Revenue
Planning (701)	$2,626,024.00	$1,061,273.00
Building Inspections (703)	$6,840,459.00	$6,207,897.00
Total	**$9,466,483.00**	**$7,269,170.00**

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Building Inspections (703)						
2490 - Building Inspections						
701 - Personnel Services	4,755,915	4,932,527	5,121,665	5,346,628	5,532,455	5,672,928
751 - Supplies	50,800	55,700	56,300	56,300	56,300	56,300
800 - Other Services and Charges	1,510,571	1,613,432	1,525,036	1,563,100	1,599,412	1,630,244
970 - Capital Outlays	13,600	233,800	234,600	235,100	235,100	235,100
995 - Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	**6,335,886**	**6,840,459**	**6,942,601**	**7,206,128**	**7,428,267**	**7,599,572**
Total For Building Inspections	**6,335,886**	**6,840,459**	**6,942,601**	**7,206,128**	**7,428,267**	**7,599,572**

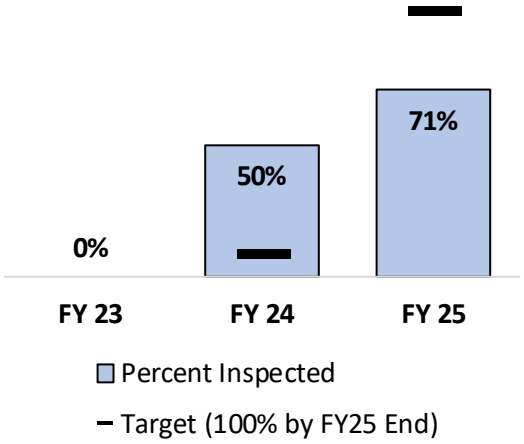
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Planning (701)						
1010 - General Fund Operating						
701 - Personnel Services	1,850,853	1,864,364	1,929,948	2,008,161	2,067,512	2,121,182
751 - Supplies	29,500	30,000	30,500	30,500	31,000	31,000
800 - Other Services and Charges	492,184	534,159	542,919	554,058	563,994	570,139
970 - Capital Outlays	10,275	192,400	159,500	10,600	10,700	10,700
995 - Other Financing	4,848	5,101	5,255	5,413	5,576	5,744
Total For Expenditures	**2,387,660**	**2,626,024**	**2,668,122**	**2,608,732**	**2,678,782**	**2,738,765**
Total For Planning	**2,387,660**	**2,626,024**	**2,668,122**	**2,608,732**	**2,678,782**	**2,738,765**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Process 95% of all plan reviews within 5 business days through FY 2026.	Economic Prosperity and Affordability Objective 3 – Support a thriving and resilient business environment.	Percent of application reviews completed in 5 days	Annually
2 -	Inspect all CPTED sites by end of FY 2025.	Safe Community Objective 4 – Mitigate, prepare for and provide timely, equitable, and effective response to and support the community's recovery from emergencies and disasters.	Number of sites inspected	Annually
3 -	Reduce the number of review cycles through proactive customer engagement.	Economic Prosperity and Affordability Objective 3	Count of permits completed in 2 or less review cycles	Annually
4 -	Six Planners and one Ombudsperson to each attend a community meeting per month.	Engaged and Connected Community Objective 2 – Incorporate processes to collect and integrate Commission, community and staff feedback and priorities into the City's strategy, performance and budgeting activities.	Number of meetings attended	Monthly
5 -	Further the goals of the Housing Needs Report, including the creation of new housing units.	Economic Prosperity and Affordability Objective 4 – Ensure all residents have safe, stable and permanent housing.	Total number of housing units	Annually

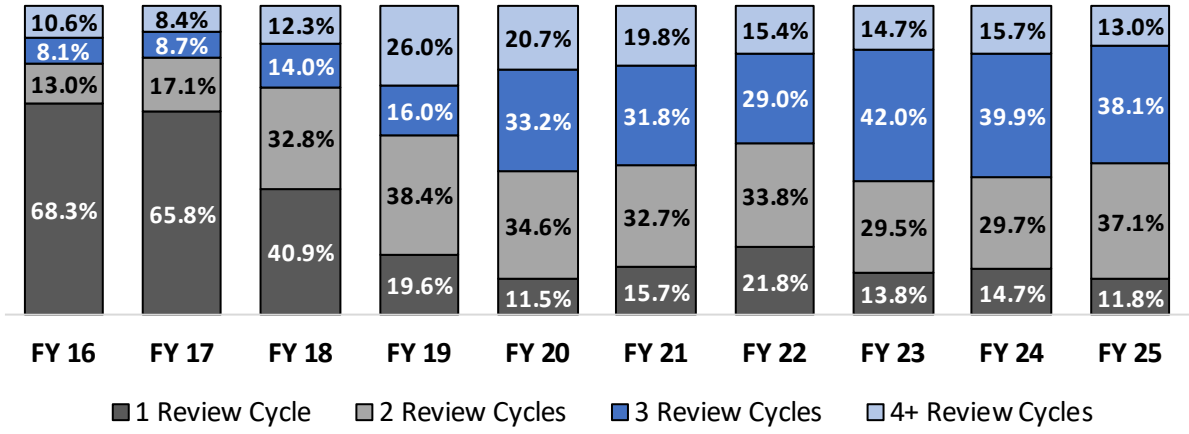
GOAL 1 – Percentage of plan reviews completed within 5 business days



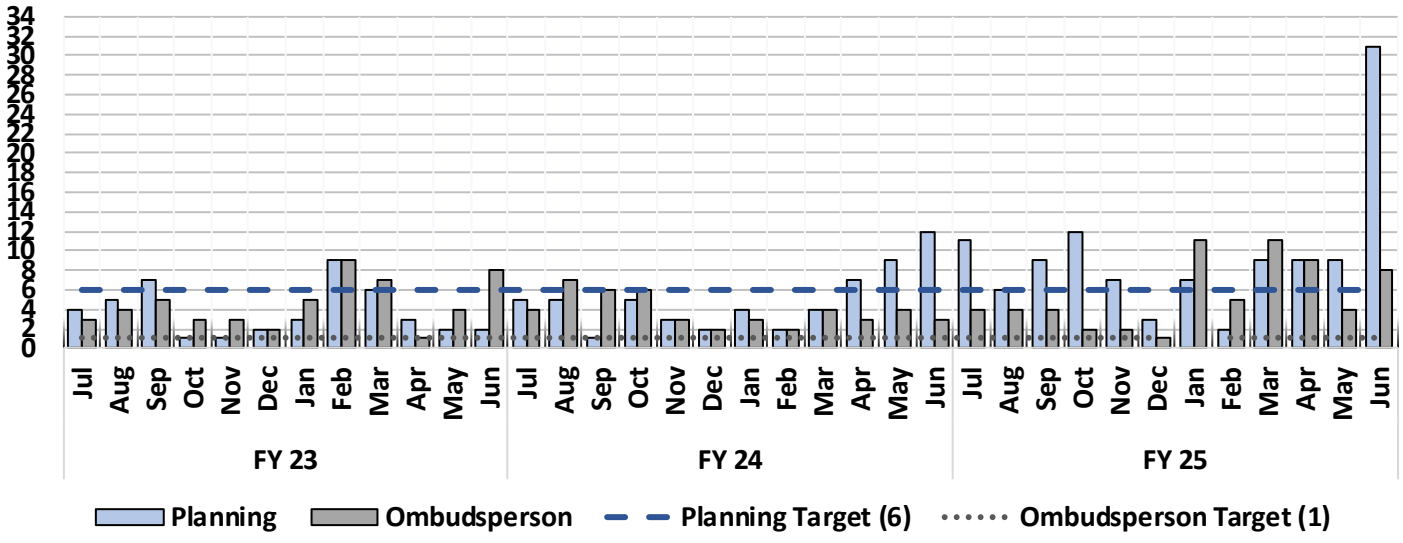
GOAL 2 – CPTED sites inspected



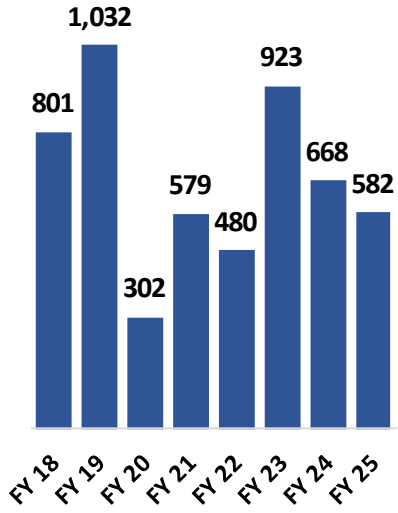
GOAL 3 – Reduce the number of review cycles



GOAL 4 – Community meetings attended



GOAL 5 – New units



COMMUNITY DISPATCH

OVERVIEW

The Grand Rapids Police Emergency Communications Center (ECC) is the primary PSAP for the city, handling all 9-1-1 and non-emergency calls for the Grand Rapids Police Department (GRPD). It also provides dispatch services for GRPD, Grand Rapids Fire Department (GRFD), Michigan State Police (MSP), and Grand Valley State University Police. The ECC oversees radio equipment installation and maintenance for GRPD vehicles and supports the implementation of Computer Aided Dispatch (CAD) and vehicle technology for GRPD and GRFD. Additionally, it serves as a backup for the Kent County Emergency Communications Center and provides dispatch staffing for the GRPD Mobile Command Post and the city's Emergency Operations Center. The center coordinates regularly with various public service agencies to support communication during incidents involving GRPD or GRFD.

In 2024, the Communications Center implemented GRFD's new CAD-interfaced fire station alerting system, upgraded CAD hardware, and used grant funding to enhance 9-1-1 backup capabilities. ECC management is actively working with the Kent County Dispatch Authority (KCDA) to improve cybersecurity and safeguard critical public safety systems and networks. As 9-1-1 technology evolves, the center ensures the KCDA Asset Management Plan is updated for proper system maintenance and future technology planning.

Recently, the center underwent a reaccreditation evaluation by the Commission for the Accreditation of Law Enforcement Agencies (CALEA), meeting all standards and expecting formal reaccreditation in 2025. The center will continue hiring and training additional staff in FY25 to fulfill its mission to Prepare, Perform, Support, and Serve. Pending approval, FY26 resources will support efforts in enhancing performance monitoring, planning, disaster preparedness, training, recruitment, wellness, schedule stability, and technology management.

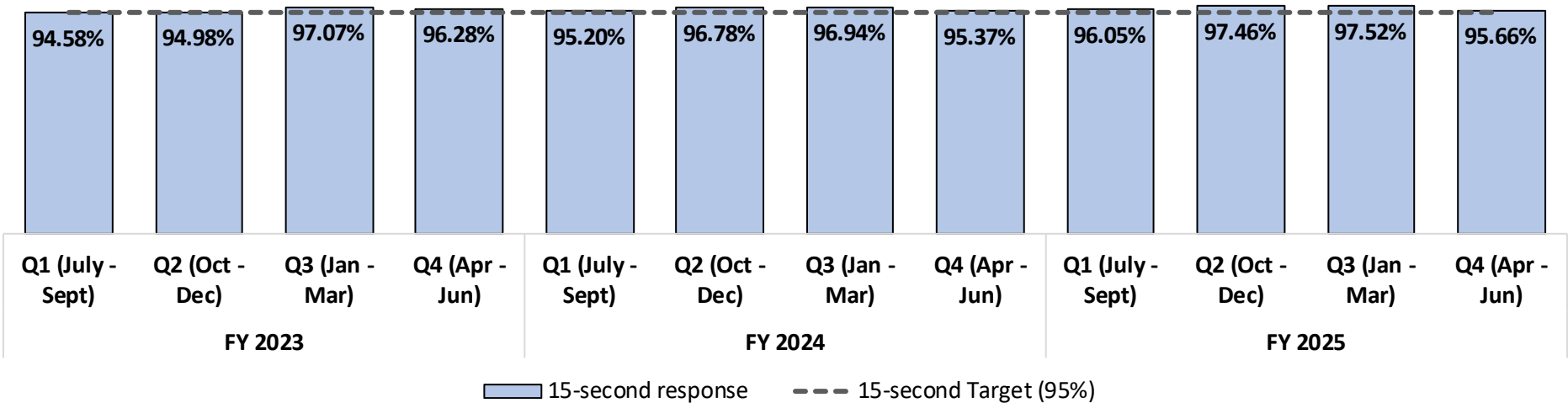
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Dispatch (325)						
1010 - General Fund Operating						
701 - Personnel Services	6,411,520	7,008,426	7,137,511	7,485,361	7,777,203	8,002,061
751 - Supplies	57,036	58,747	60,509	62,325	64,195	66,119
800 - Other Services and Charges	503,471	569,979	545,383	565,843	587,901	598,954
970 - Capital Outlays	8,060	8,302	8,551	8,808	9,175	9,451
Total For Dispatch	**6,980,087**	**7,645,454**	**7,751,954**	**8,122,337**	**8,438,474**	**8,676,585**

Expenditures – Payroll costs account for approximately 92 percent of expenditures. Other budget expenditures include supplies, maintenance, equipment, software, training, and personnel-related costs necessary to provide prompt answer times to the public and to support GRPD and GRFD in meeting service and performance goals.

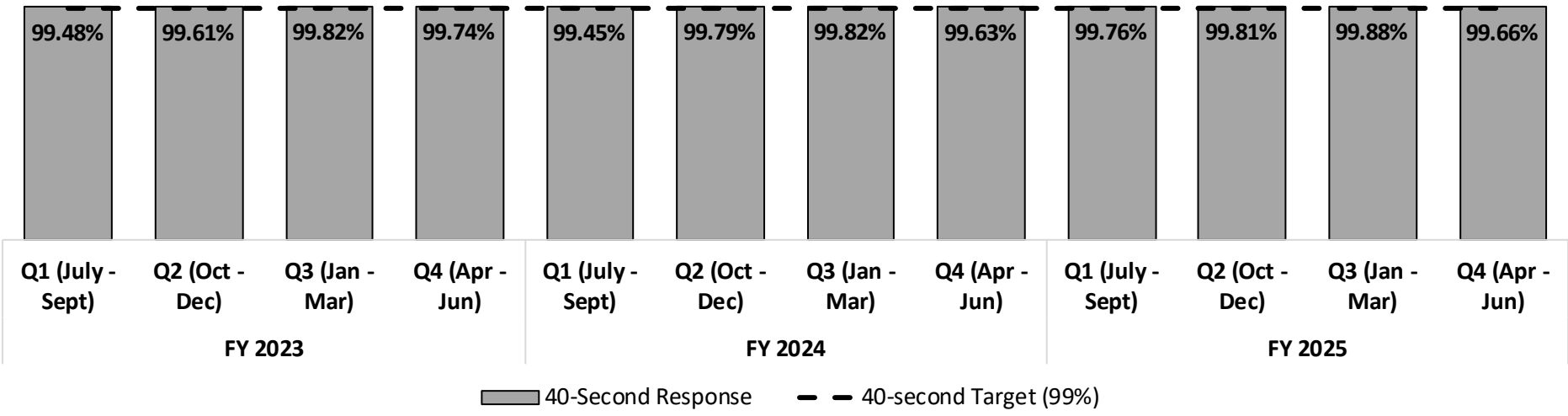
Revenue Sources – The Grand Rapids Police Emergency Communications Center receives revenue from the PSAP agreement with the Kent County Dispatch Authority (KCDA) and from dispatch service fees charged to Grand Valley State University Police Department. KCDA payments are based on the three-year rolling average of 9-1-1 call count and fire incident volumes as reported by the Grand Rapids Police Emergency Communications Center and the Kent County Communications Center. In response to the need for additional PSAP staffing, supplemental funding to support call taking services has been approved by KCDA through KCDA fiscal year 2025.

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Answer 95% of 9-1-1 calls within 15 seconds, according to requirements of the PSAP agreement with KCDA.	Engaged and Connected Community Objective 1 – Enhance communication with the public.	Number of calls answered within 15 seconds	Monthly, Quarterly
2 -	Answer 99% of 9-1-1 calls within 40 seconds, according to requirements of the PSAP agreement with KCDA.	Engaged and Connected Community Objective 1	Number of calls answered within 40 seconds	Monthly, Quarterly
3 -	Assess customer service and technical excellence in call processing with a comprehensive Quality Assurance Program.	Safe Community Objective 4 - Provide professional community-oriented policing to enhance trust & safety.	Average QA performance score	Monthly, Quarterly
4 -	Maintain call processing times for moderate risk fire suppression incidents to support NFPA Standards, CPSE accreditation and ISO classification for GRFD.	Safe Community Objective 2 - Create shared understanding on safety outcomes.	Average call processing time	Monthly, Quarterly
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.	Safe Community Objective 1 - Develop knowledge and skills to prepare for emergencies, especially vulnerable and marginalized populations	Percentage of employees meeting state certification standards	Monthly, Quarterly

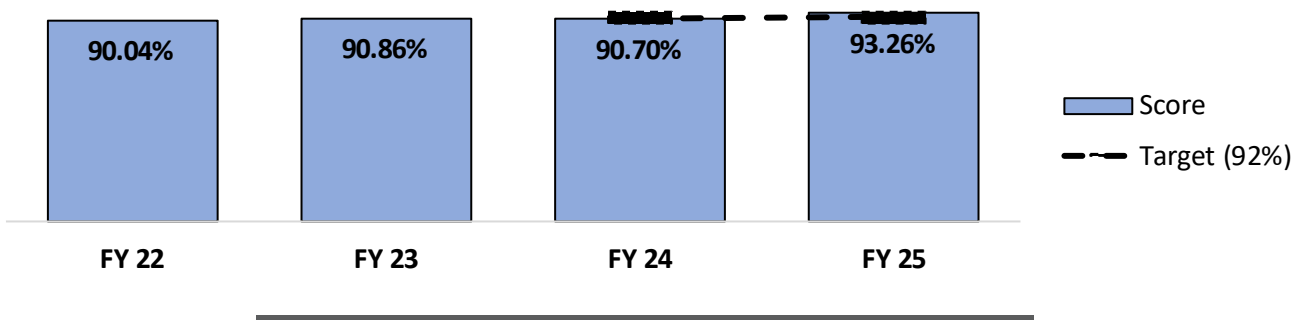
GOAL 1 – Answer 95 percent of 911 calls within 15 seconds



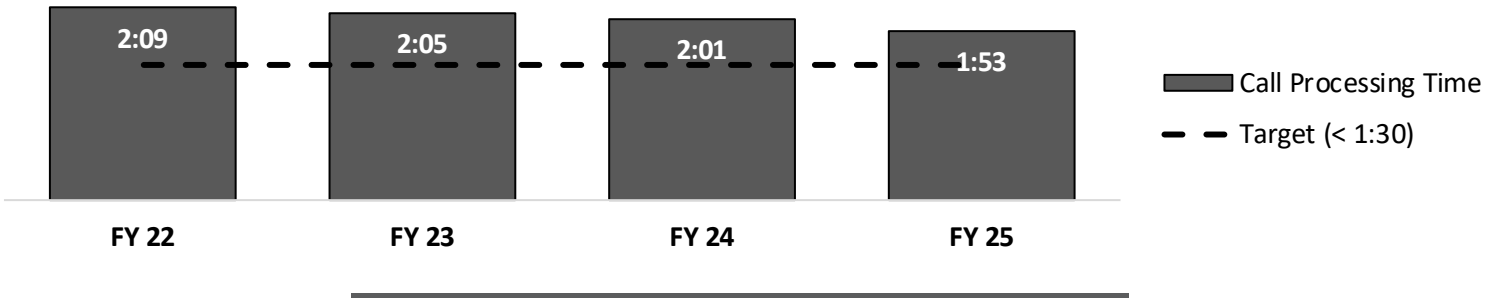
GOAL 2 – Answer 99 percent of 911 calls within 40 seconds



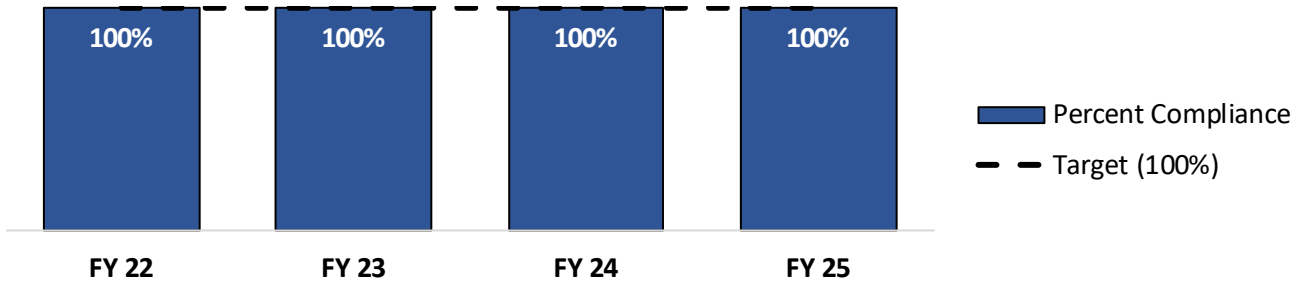
GOAL 3 – Assess customer service and technical excellence in call processing



GOAL 4 – Maintain call processing times for moderate risk fire suppression incidents (minutes : seconds)



GOAL 5 – Improve compliance with State 9-1-1 Committee training standards for telecommunicator certification



61st DISTRICT COURT

OVERVIEW

Michigan's government follows the federal plan of three branches, executive, legislative, and judicial. Michigan's constitution calls for "one court of justice," and this allows the judicial branch of government, often called the "court system" to work as a single unit made up of different courts.

As the local district court of the Michigan Trial Court system, the 61st District Court serves the City of Grand Rapids by handling criminal misdemeanor offenses, ordinance and charter violations, traffic violations, all civil cases with claims up to $25,000, small claims, landlord-tenant matters. Additionally, all criminal proceedings begin here. In carrying out this function, the court issues arrest and search warrants, sets bail, accepts bonds, conducts arraignments and probable cause conferences, and presides over preliminary examinations. The 61st District Court's bench consists of six judges and one full-time, attorney magistrate. In addition, the Court is staffed by 68 employees, one temporary part-time employee, five permanent part-time employees, three grant-funded employees.

In 2024, the Court received approximately 27,000 new case filings. These cases are managed by the Clerk's Office, the Probation Department and Alternative Sentencing, the Judicial Team, and Administration. The Clerk's Office handles Case Initiation, Criminal, Civil, Public Service Counter, Compliance and Warrants, and Judicial support matters. Daily duties involve file processing, data entry, scheduling, managing warrants, initiating cases, and providing guidance on procedures and forms, while Probation oversees Presentence Investigation and post-adjudication Supervision.

The impact of the Court's decisions and practices reaches far beyond those who physically appear in the courthouse. Recognizing that many families, neighborhoods, and communities are affected by the outcomes of court proceedings, the 61st District Court strives to build trust with all members of Grand Rapids' diverse socio-economic population. Intentional focus is placed on individualized and equitable procedural justice, ensuring that everyone who interacts with the Court is treated with fairness, respect, and dignity.

Beyond these core responsibilities, the 61st District Court also supports community well-being through Problem-Solving Courts, eviction prevention and diversion programs, and alternative sentencing options. This commitment reflects the City's broader priorities for an engaged, connected, and safe community. The Court continuously seeks to foster trust by demonstrating integrity and delivering meaningful services to those in need.

Expenditures – Expenditures in the District Court Fund (7400) primarily cover personnel costs, mandated fees paid to external entities such as the state or county, and facilities costs at 180 Ottawa NW in Grand Rapids. Although the Court's budget has historically been lean, the Court continues to adapt to new mandates from the State Court Administrative Office and legislative changes regarding the decriminalization of certain offenses. Waivers of fees for those who cannot pay also affect collection totals. Despite these challenges, the 61st District Court remains committed to serving the public by dispensing justice with fairness and integrity, ensuring that every individual receives the consideration and respect they deserve.

61st DISTRICT COURT

OVERVIEW

Revenue Sources – The 61st District Court is classified as a third-class district court, which typically requires more local funding than first- or second-class district courts that receive additional state support. Reliance on the City's General Fund to sustain operations is a known concern across Michigan. Work is currently underway at the state level through the Trial Court Funding Act of 2024 to explore alternative funding methods. The State Court Administrative Office (SCAO) has launched a data-gathering phase to evaluate the current structure, which costs about $1.44 billion annually to operate. Fees and fines currently make up about 26 percent of that cost. This reliance on court-generated revenue has raised questions about potential conflicts between impartial justice and revenue generation. The Legislature recently extended the existing funding mechanism to December 31, 2026, creating time for a more sustainable solution. Under this new law, SCAO is studying how best to maintain judicial independence, improve relationships between local and state governments, and ensure equal access to justice. The City of Grand Rapids has been working collaboratively with the Court to submit data during this phase, which could eventually lead to shifts in how local court operations are funded.

Primary revenue for the District Court Fund (7400) comes from filing fees (general civil, landlord-tenant, small claims) along with costs and fines from civil infractions and criminal misdemeanor cases. Additional support comes from the City's General Fund and subsidies from the City's Capital Reserve Fund, which cover facility debt service and lease expenses. These combined sources ensure daily operations continue while the State pursues longer-term funding reforms.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
61st District Court (286)						
7400 - 61st District Court						
701 - Personnel Services	8,050,223	8,118,285	8,449,033	8,845,801	9,162,546	9,428,258
751 - Supplies	170,900	214,285	224,376	234,992	246,157	257,903
800 - Other Services and Charges	5,824,604	5,847,191	4,689,958	4,875,369	5,057,519	5,237,228
970 - Capital Outlays	63,300	79,006	28,366	29,270	30,218	31,214
995 - Other Financing	-423,238	-427,763	-401,752	-419,563	-434,893	-448,638
Total For Expenditures	**13,685,789**	**13,831,004**	**12,989,981**	**13,565,869**	**14,061,547**	**14,505,965**
Total For 61st District Court	**13,685,789**	**13,831,004**	**12,989,981**	**13,565,869**	**14,061,547**	**14,505,965**

61st DISTRICT COURT

METRICS

Department Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure	
1 -	Efficient processing of felony cases	Governmental Excellence Objective 1 – Embed equity throughout government operations.	Percentage disposed within 28 days	Annually
2 -	Efficient processing of misdemeanor cases	Governmental Excellence Objective 1	Percentage disposed within 126 days	Annually
3 -	Efficient processing of civil infraction tickets	Governmental Excellence Objective 1	Percentage disposed within 84 days	Annually
4 -	Efficient processing of general civil cases	Governmental Excellence Objective 1	Percentage disposed within 455 days	Annually
5 -	Efficient processing of landlord tenant cases	Governmental Excellence Objective 1	Percentage disposed within 126 days	Annually

D61 Grand Rapids Adult Hybrid Court (2024 Report)			
Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	13%	5%	690
Matched Comparison Members	30%	25%	
Graduates Only	5%	2%	420
Matched Comparison Members	28%	25%	

Statewide Adult Hybrid Court (2024 Report)			
Conviction Within 3 Years of Admission	New Conviction	New Alcohol or Drug Conviction	Number of Matched Pairs
All Program Participants	18%	11%	7,409
Matched Comparison Members	29%	21%	
Graduates Only	9%	5%	4,809
Matched Comparison Members	26%	20%	

Filing Trends, Case Age, and Clearance Rates				
		2022	2023	2024
Felony Cases	Filing Trend	1,796	1,843	2,187
	Case Age (disposed within 28 days)	76%	75%	75%
	Clearance Rate	103%	100%	104%
Misdemeanor Cases	Filing Trend	4,617	5,740	6,716
	Case Age (disposed within 126 days)	90%	80%	74%
	Clearance Rate	115%	98%	104%
Civil Infractions	Filing Trend	5,630	7,023	7,450
	Case Age (disposed within 84 days)	86%	78%	72%
	Clearance Rate	97%	95%	103%
General Civil	Filing Trend	3,281	3,477	5,272
	Case Age (disposed within 455 days)	94%	93%	92%
	Clearance Rate	121%	100%	84%
Summary Civil	Filing Trend	4,616	5,177	5,087
	Case Age (disposed within 126 days)	90%	94%	92%
	Clearance Rate	98%	96%	97%

ECONOMIC DEVELOPMENT

OVERVIEW

The Economic Development Department (EDD) provides services in three key areas: real estate development; business development; and neighborhood business districts. The Department manages 11 different boards each with at least one distinct fund. These include the Land Bank Authority (LBA), Brownfield Redevelopment Authority (BRA), the Economic Development Corporation (EDC), the SmartZone Local Development Finance Authority, six (6) Corridor Improvement Authorities (CIAs), and one Business Improvement District (BID). Due to the organizational structure of the department, a significant amount of effort is required to facilitate approximately 120 public board/authority meetings per year in compliance with legal requirements, and maintain the necessary level of fiscal oversight.

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

Three budgets are being reviewed with the City's fiscal plan, and represent approximately 5% of the Department's overall appropriations. All three are proposed as continuation budgets from FY25 and with the biggest changes due to the Land Bank Authority, which we anticipate crafting a budget for under that Authority and determining the best way to staff the Board. In the meantime, it is suggested to use the Property Management Fund as a short-term funding source to manage legal and maintenance services, as well as to list properties on e-properties.

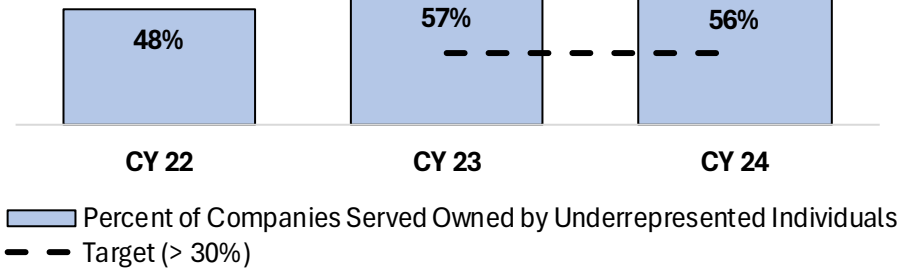
Revenue Sources – For the three fund budgets presented here, the primary revenue sources are application fees, property sales and GOF subsidies. Outside of these three funds, the department's major revenue sources are tax increment revenues and grants.

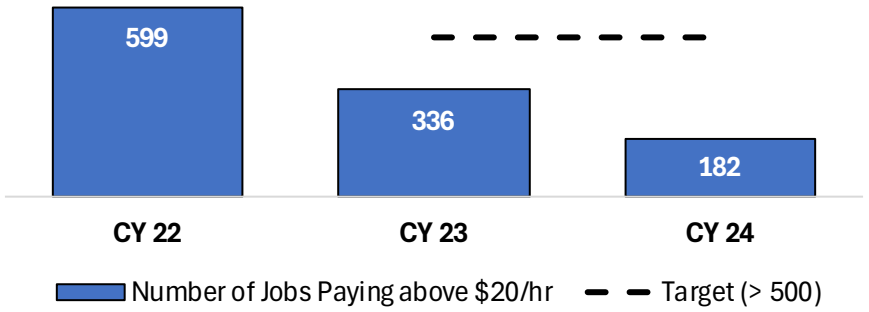
Expenditures – The largest single cost item for the three budgets presented here is personnel, followed by contractual services which are spent maintaining City controlled property and advancing priorities of the City's Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan.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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Economic Development (728)						
1010 - General Fund Operating						
701 - Personnel Services	382,005	404,688	423,738	446,037	458,854	469,111
751 - Supplies	969	988	1,008	1,028	1,028	1,028
800 - Other Services and Charges	106,707	130,590	107,968	110,447	111,020	111,550
Total For Expenditures	**489,681**	**536,266**	**532,714**	**557,512**	**570,902**	**581,689**
2360 - Property Management						
701 - Personnel Services	20,412	17,496	18,660	20,112	21,456	21,900
800 - Other Services and Charges	91,936	163,564	45,427	46,224	46,952	47,318
970 - Capital Outlays	50,000	50,000	50,000	50,000	50,000	50,000
990 - Debt Service	49,068	47,824	44,867	48,601	52,185	52,185
Total For Expenditures	**211,416**	**278,884**	**158,954**	**164,937**	**170,593**	**171,403**
2440 - Economic Development Corp						
701 - Personnel Services	43,713	44,567	47,084	49,312	50,724	51,840
751 - Supplies	2,500	2,500	2,500	2,500	2,500	2,500
800 - Other Services and Charges	82,562	91,942	79,950	80,670	80,670	80,670
Total For Expenditures	**128,775**	**139,009**	**129,534**	**132,482**	**133,894**	**135,010**
Total For Economic Development	**829,872**	**954,159**	**821,202**	**854,931**	**875,389**	**888,102**

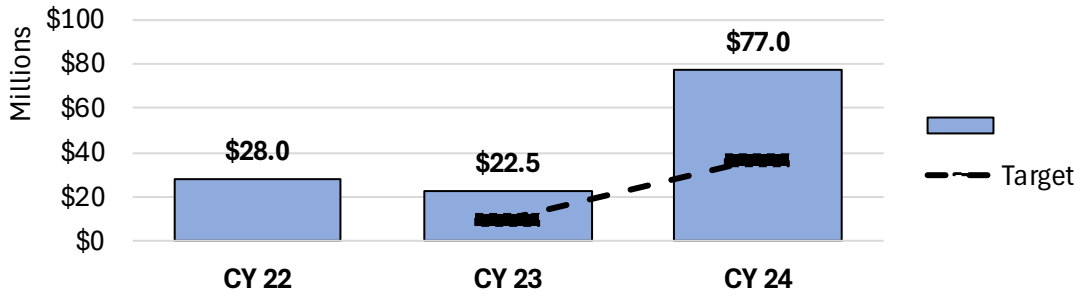
	Department Goals & Plan of Action	City Strategic Priority & Objective		Reported
1 -	Support entrepreneurship and diversify the business startup and growth ecosystem with a special focus on creating access to opportunities for historically marginalized communities. Enhance the success of hi-tech, hi-growth, startups and maturing companies through business services, funding sources, and dedicated facilities provided by Spartan Innovations and Start Garden, with a focus on measurable outcomes detailed in our SZ Operator's MOU.	Economic Prosperity and Affordability Objective 2 – Support the creation, retention and growth of businesses that enhance residents' employment opportunities. --- Economic Prosperity and Affordability Objective 2	Percent of companies served that are owned by underrepresented individuals --- Number of jobs created paying above $20 per hour	Annually --- Annually
2 -	Continue management of Inclusion Plan Program, increasing demand for diverse subcontractors (MBE/WBE/MLBE) in private development projects supported by Economic Development incentives.	Economic Prosperity and Affordability Objective 2	Total amount of construction subcontracts committed to MBEs, WBEs, and MLBEs as a result of Inclusion Plan participation	Annually
3 -	Total private investment for projects receiving any economic development incentives.	Economic Prosperity and Affordability Objective 2	Total amount of committed private investment supported by Economic Development	Annually
4 -	Collaborate with and support Corridor Improvement Authorities (CIAs) and Business Improvement District (BID) to promote vibrant, thriving business corridors across the City.	Economic Prosperity and Affordability Objective 2	Dollars invested annually by CIAs and BID in façade grants, public art, infrastructure/street scape enhancements and events	Annually

GOAL 1 – Support entrepreneurship and diversify the business startup and growth ecosystem

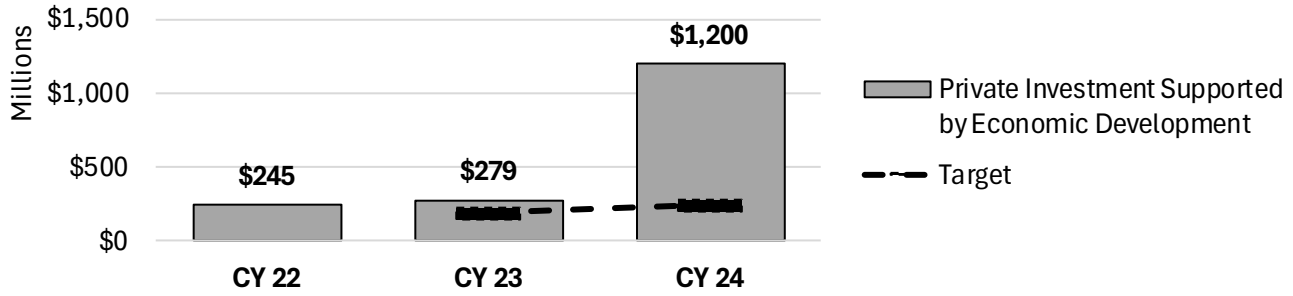




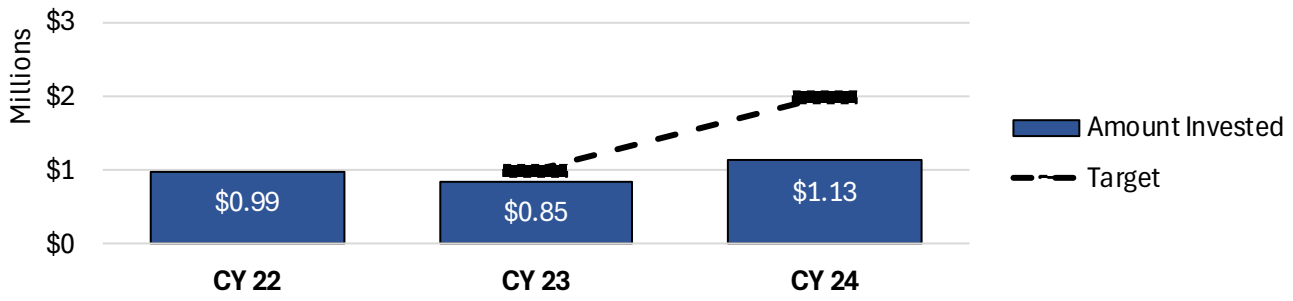
GOAL 2 – Continue management of Inclusion Plan program, increasing demand for diverse subcontractors



GOAL 3 – Total private investment for projects receiving any economic development incentives



GOAL 4 – Collaborate with and support Corridor Improvement Authorities (CIAs)



ENERGY, LIGHTING, AND COMMUNICATION

OVERVIEW

The Energy, Lighting and Communications Department (ELC) is responsible for operating and maintaining the City's electrical utility and fiber optic system, valued at approximately $236,103,152. The energy system includes a substation, primary switchgear, and primary and secondary electrical distribution. The electrical distribution networks deliver approximately 17,000,000 Kilowatt-hours of power to City-owned assets annually. These assets include streetlights, traffic signals, office buildings, garages, parking lots, parking ramps, parks, etc.

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

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

The ELC Department operates within four separate City funds including the City's General Operating Fund (1010), the Capital Improvement Fund (4010), and two Capital Infrastructure Bond Funds (4014 & 4018). Operations and maintenance are funded through the General Operating Fund and supplemented by revenue collected by the department.

Revenue Sources – Major revenue sources include the user fees, licensing, and permits associated with the Pole Line & Duct System. Revenue is also generated by electrical distribution billing to users of the system and by renting out promotional banner space on streetlights.

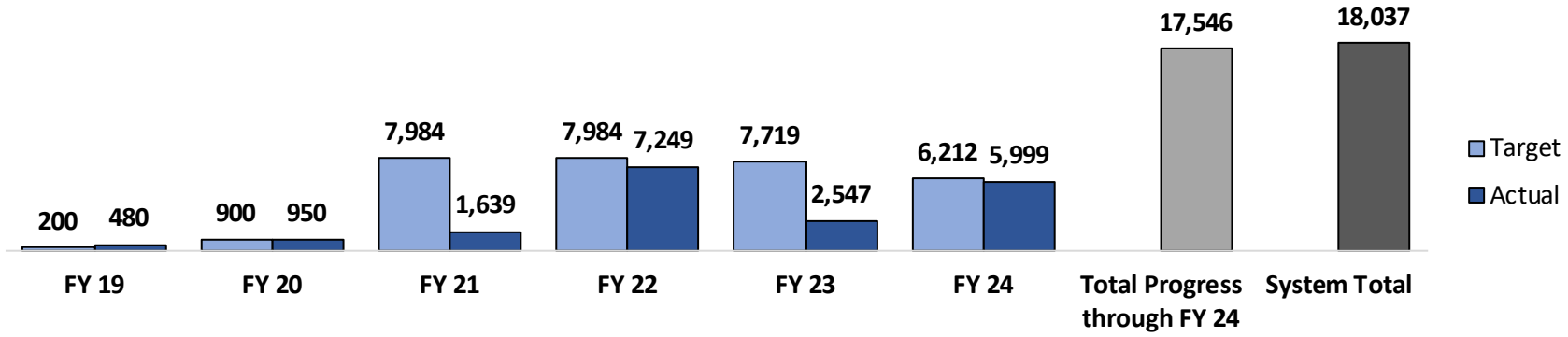
Expenses – Expenditures include personnel costs, inventory of parts necessary to ensure routine maintenance and critical repairs are performed promptly, and an array of contractual outside services such as engineering services, additional line crews, legal counsel, vactor truck services, etc.

FY26 Budget – Revenues are anticipated to increase Year over Year by 0.7% in FY26, as the PLDS rate is set to increase by 2.7% and there is significantly increased private demand for access to the system. Expenditures are projected to rise by 7.7%, as operational costs rise due to higher energy rates and facility management charges, which are partially offset by reductions in electricity expenses due to the LED conversion. The ELC budget will continue to need funding from the General Operating Fund in the coming year, as its departmental shortfall will increase by 23%, representing an increase of $388k.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Street Lighting (448)						
1010 - General Fund Operating						
701 - Personnel Services	1,575,992	1,927,809	2,001,326	2,092,322	2,166,451	2,226,913
751 - Supplies	540,524	577,374	594,696	612,537	630,913	649,840
800 - Other Services and Charges	3,214,118	3,239,311	3,353,227	3,470,398	3,589,712	3,709,093
970 - Capital Outlays	25,725	26,497	27,291	28,110	28,953	29,822
Total For Expenditures	**5,356,359**	**5,770,991**	**5,976,540**	**6,203,367**	**6,416,029**	**6,615,668**
4010 - Capital Improvement						
970 - Capital Outlays	1,083,812	2,599,426	2,245,522	117,130	182,108	194,298
Total For Expenditures	**1,083,812**	**2,599,426**	**2,245,522**	**117,130**	**182,108**	**194,298**
Total For Street Lighting	**6,440,171**	**8,370,417**	**8,222,062**	**6,320,497**	**6,598,137**	**6,809,966**

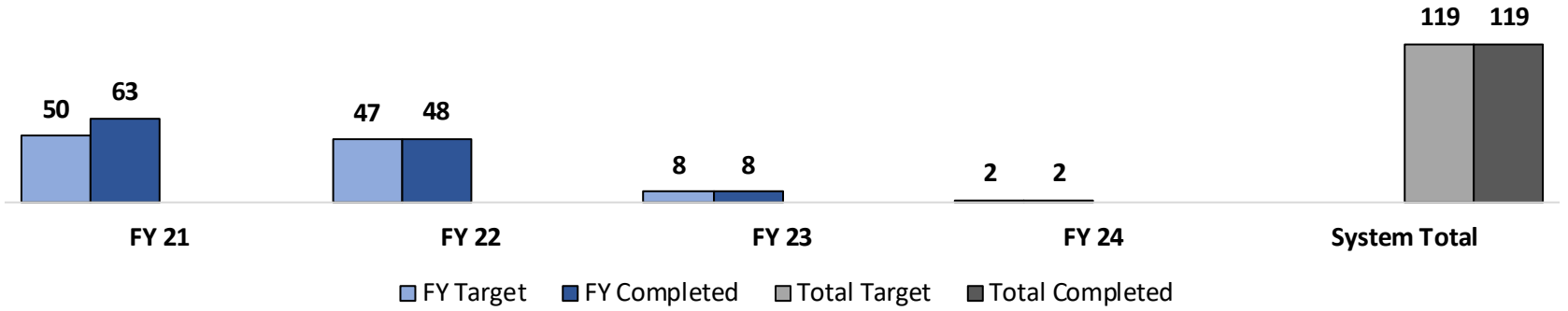
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Convert 18,037 streetlights from HPS to LED's by December 2022. Action Plan: New control system and replace streetlights.	Governmental Excellence Objective 1 – Embed equity throughout government operations.	Streetlights converted	Annually
2 -	Convert 114 customer standard electrical meters to new "Smart Electrical Meters" by June 2021. Action Plan: Convert meters.	Governmental Excellence Objective 4 – Optimize facilities/workspaces and technology systems to meet the demands of government operations, the community and our growing/changing population.	Meters converted	Annually
3 -	Convert 114 electrical customers from manual to "automated invoicing" starting July 2021. Action Plan: Work with UBO to move to automated billing.	Governmental Excellence Objective 4	Customers converted	Annually

GOAL 1 – Smart controlled LED streetlights in the City of Grand Rapids



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

GOAL 2 – Upgrade existing electrical meters to smart electrical meters and automated invoicing



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

ENGINEERING

OVERVIEW

The Engineering Department enhances our community through quality design, maintenance of records and standards, and responsible stewardship of resources to support asset management and ensure safe, sustainable, and equitable project delivery. It is the Department's mission to positively impact the community and elevate quality of life by serving internal and external partners through the Vital Streets initiative, Land Surveying, Right-of-Way Management, Sidewalks, Project Design, Project Management, Construction Inspection, R-O-W Permitting, Facilities Asset Management, Technical and GIS Data Management, Private Development coordination, Grant support, and Fiscal & Business Operations. The Engineering Department works closely with City departments to provide capital planning, project delivery, and data for road maintenance and reconstruction, sidewalks, utilities, and City infrastructure. Engineering is uniquely positioned organizationally to foster collaborative development and asset management on a significant portfolio of projects. In the previous three fiscal years (FY22-FY24), the Department has initiated 377 capital projects and has bid and awarded over 150 projects with a total value exceeding $382.5 million. The Department endeavors to provide effective, dedicated service to meet the needs and expectations of those it serves, all while navigating the challenges of stabilizing staffing and succession planning and ensuring it maintains a sustainable operations model.

For FY26, the Department requested the addition of a Contract Administrator position to the department roster. In FY24, Engineering received approval to add additional project management positions in response to forecasted project loads and the addition of the Contract Administrator position is in line with current and anticipated project solicitations and agreements support capacity. The Department is in the process of developing and implementing project management and collaboration tools and refining its business model in the pursuit of data-driven best practice to ensure sustainable operational capacity in its design, construction, right-of-way, technical/engineering, sidewalks, and support sections.

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

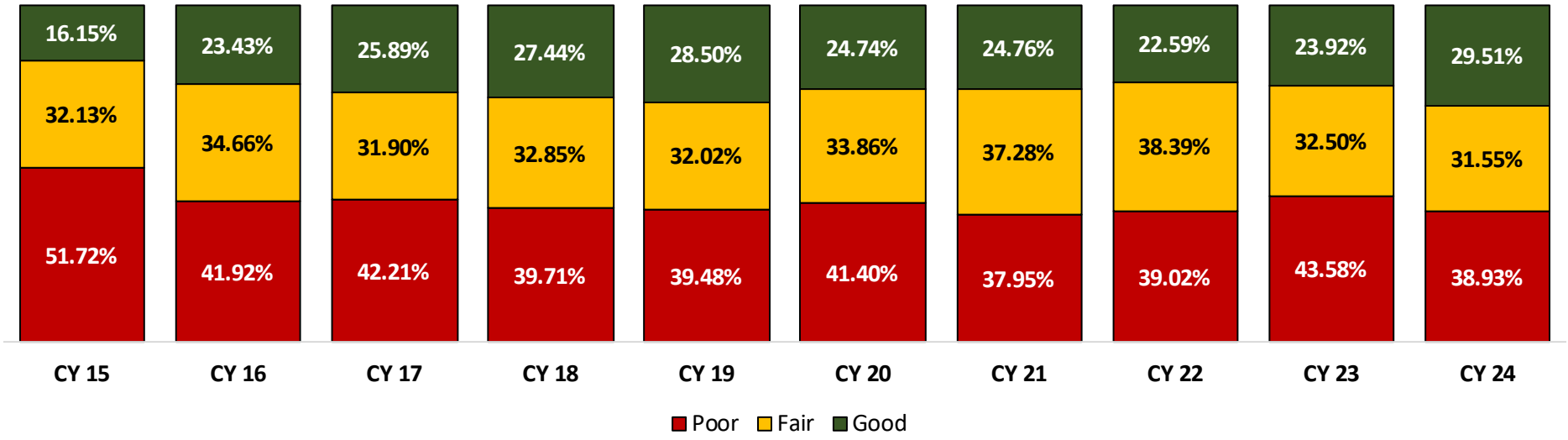
Expenditures – As a department that primarily provides services as a deliverable, personnel expenses comprise most department expenditures. Beyond department staff, the Engineering fund also supports staff positions associated with River restoration projects and organizational management. Other expenditures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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Engineering Services (447)						
2020 - Major Streets						
970 - Capital Outlays	4,613,442	5,937,568	5,911,069	5,637,442	7,392,783	7,852,279
995 - Other Financing	4,336,401	3,105,708	3,218,726	3,579,588	1,913,532	1,545,417
Total For Expenditures	**8,949,843**	**9,043,276**	**9,129,795**	**9,217,030**	**9,306,315**	**9,397,696**
2030 - Local Streets						
970 - Capital Outlays	5,158,659	3,953,253	4,089,687	4,474,159	2,832,268	2,488,885
995 - Other Financing	1,125,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
Total For Expenditures	**6,283,659**	**5,378,253**	**5,514,687**	**5,899,159**	**4,257,268**	**3,913,885**
2460 - Sidewalk Repair						
701 - Personnel Services	646,213	636,643	666,989	701,419	730,406	748,206
751 - Supplies	9,200	10,400	11,000	10,400	11,000	10,400
800 - Other Services and Charges	2,345,252	2,666,707	2,757,333	2,861,868	2,966,487	3,071,041
995 - Other Financing	64,740	64,854	0	0	0	0
Total For Expenditures	**3,065,405**	**3,378,604**	**3,435,322**	**3,573,687**	**3,707,893**	**3,829,647**
4010 - Capital Improvement						
970 - Capital Outlays	2,290,000	4,221,000	2,055,000	1,805,000	1,705,000	1,680,000
Total For Expenditures	**2,290,000**	**4,221,000**	**2,055,000**	**1,805,000**	**1,705,000**	**1,680,000**
4050 - Streets-Capital Projects						
970 - Capital Outlays	500,000	-200,000	755,142	807,869	859,534	912,412
Total For Expenditures	**500,000**	**-200,000**	**755,142**	**807,869**	**859,534**	**912,412**
6220 - Engineering Services						
701 - Personnel Services	6,100,483	6,288,137	6,497,903	6,763,834	6,977,391	7,144,321
751 - Supplies	190,770	146,165	134,316	130,406	134,745	140,738
800 - Other Services and Charges	1,418,504	1,685,821	1,649,992	1,642,476	1,659,750	1,725,231
970 - Capital Outlays	40,000	77,900	2,933	2,967	3,002	3,038
995 - Other Financing	3,402	1,510	1,556	1,603	1,652	1,702
Total For Expenditures	**7,753,159**	**8,199,533**	**8,286,700**	**8,541,286**	**8,776,540**	**9,015,030**
Total For Engineering Services	**28,842,066**	**30,020,666**	**29,176,646**	**29,844,031**	**28,612,550**	**28,748,670**

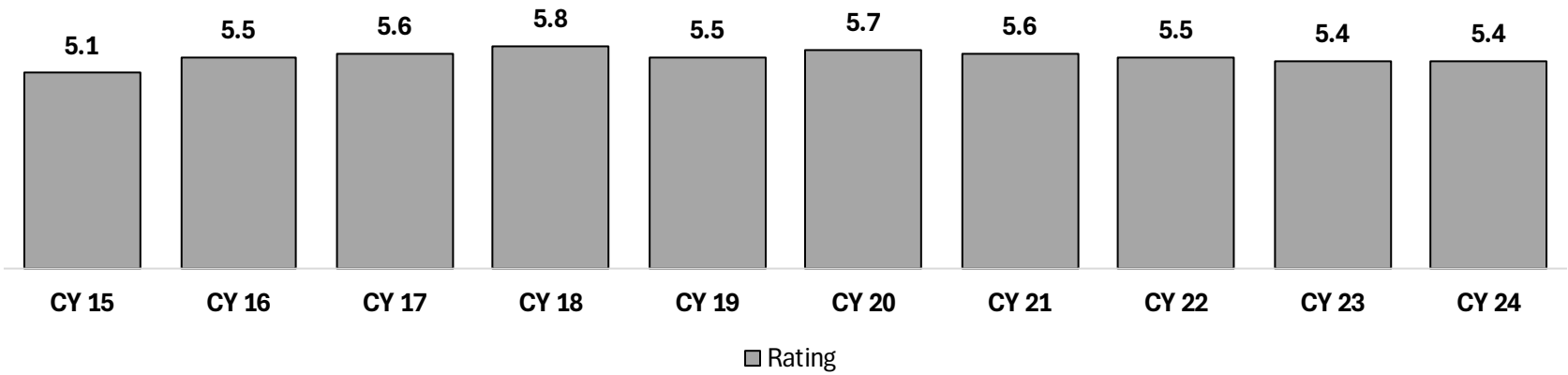
Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - A. Operate & maintain transportation network with regional partners	Mobility Objective 3 - Develop a well-maintained and coordinated transportation network through planning, partnership, effective asset management, and efficient project delivery that strengthens Grand Rapids' economy.	Percent of roads in good/fair condition --- Overall Average PASER Rating	Once Annually
B. Facilitate multi-modal transportation & walkability by increasing and/or maintaining sidewalk network	Mobility Objective 2 - Create an accessible, low to no carbon multi-modal transportation experience and reduce single-occupant vehicle travel through innovative 21st century mobility options.	Percent sidewalk network inspected/repaired to date --- Miles completed to close gaps/extend connectivity --- Number of ADA ramps installed	Annually – By construction season
2 - Monitor & promote MLBEs on construction projects	Governmental Excellence Objective 1 – Embed equity throughout government operations.	Percent awards to MLBEs as prime bidder / subcontractor	Annually
3 - Monitor & improve Right-of-Way Permit processes	Economic Prosperity and Affordability Objective 3 - Support a thriving and resilient business environment by optimizing processes and regulations for property development and business-related permitting and approvals.	Percent TOP & Utility Permit requests processed within target days to approve	Monthly
4 - Enhance communication; prompt reply to concerns & requests for info	Engaged and Connected Community Objective 1 – Enhance communication with the public.	Percent of external customer inquiries responded to within target response time	Monthly

GOAL 1A – Operate & maintain transportation network with regional partners

Percent of Roads in Good/Fair Condition

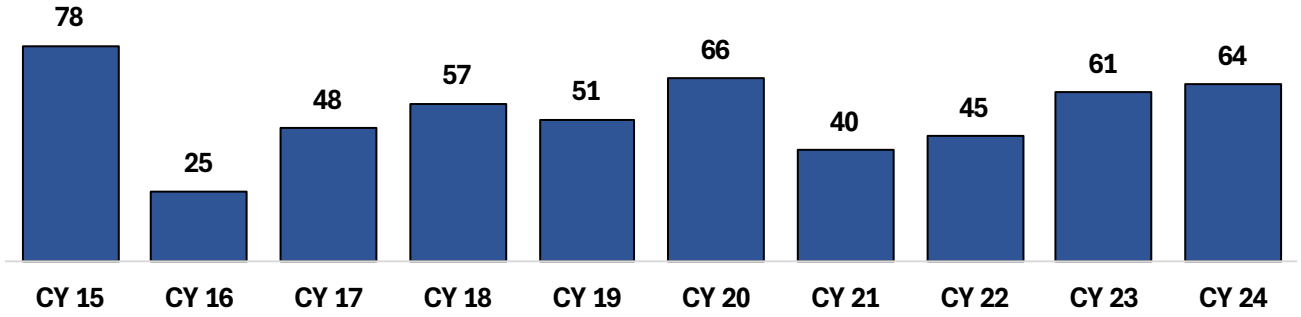


Average Street Condition Score (Paser Rating) by Year



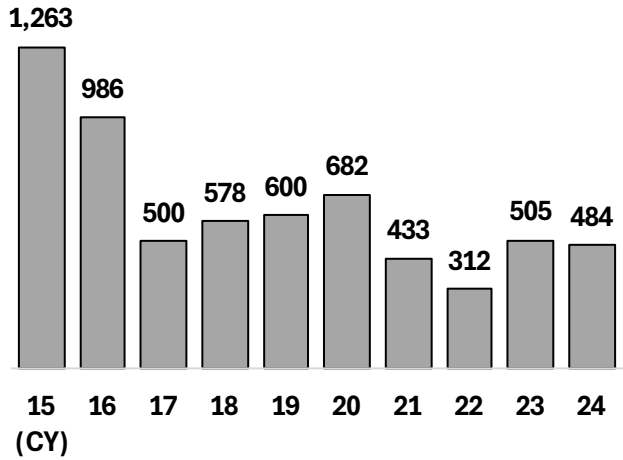
GOAL 1B – Facilitate multi-modal transportation & walkability by increasing and/or maintaining sidewalk network

Miles (by lineal feet) of Sidewalk Inspected/Repaired

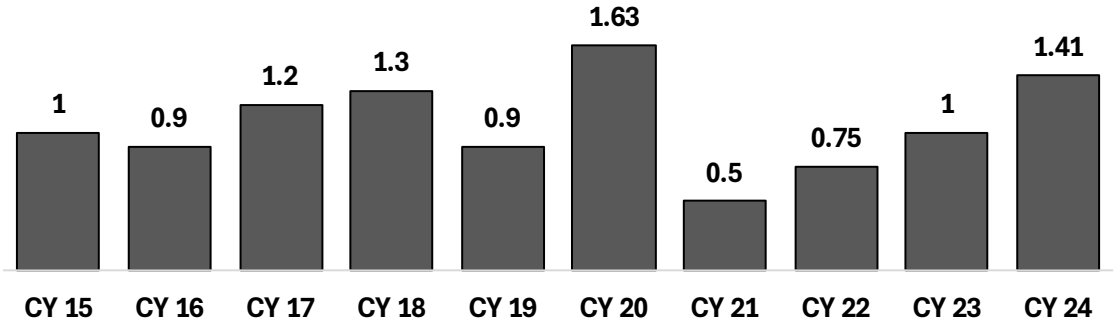


SP Goal: *Inspect or repair/replace 100% of existing sidewalk in duration of the 15-year income tax cycle. We are approximately 2/3 of the way through the cycle.*

Number of ADA ramps installed

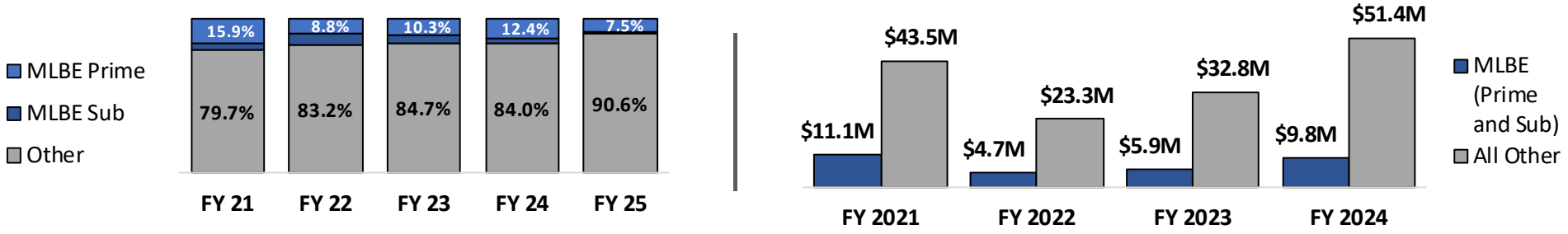


Miles New Sidewalk Installed Where Gaps in Connectivity Exist



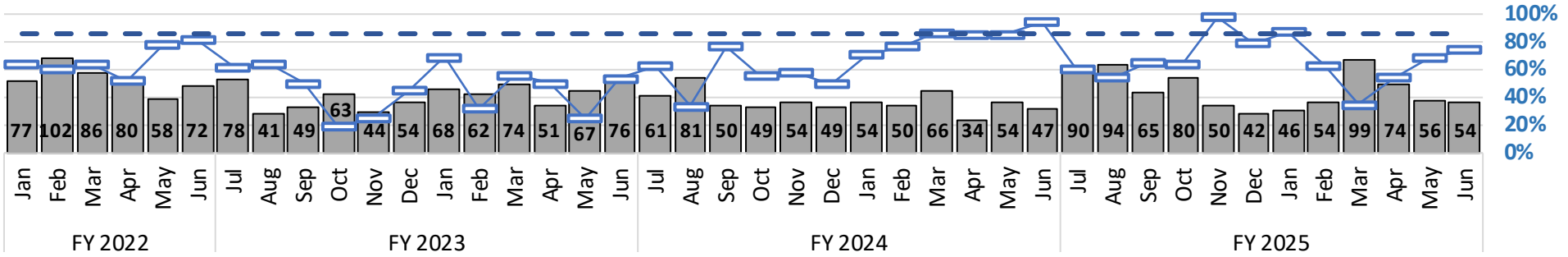
SP Goal: *Construct 1 mile of sidewalk gap/year. VSOC goal was 5 miles new sidewalk w/in the total term of the income tax. This was achieved in the 2019; we continue to add new sidewalks annually (9.18 mi to date).*

GOAL 2 – Percent and amount MLBE utilization on engineering-bid construction contracts

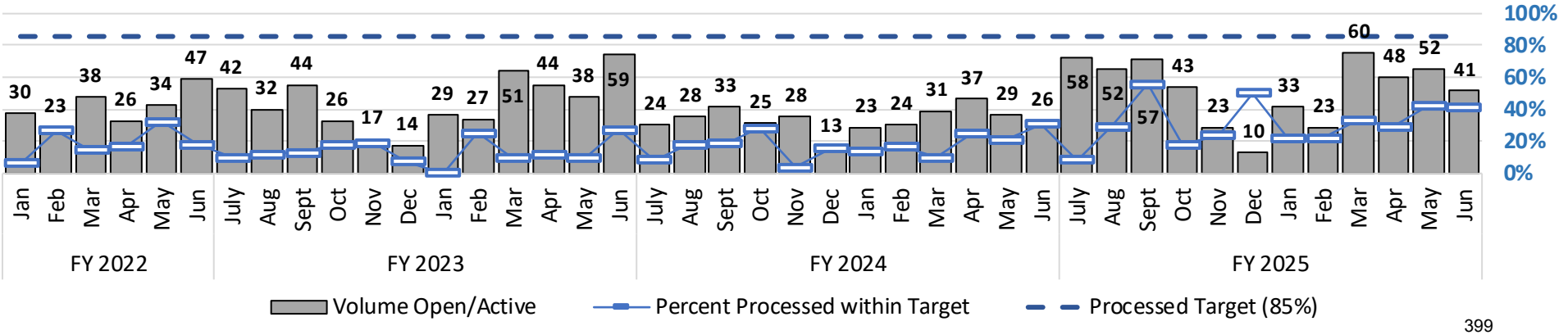


GOAL 3 – Monitor & improve Right-of-Way Permit processes

Utility Permits Processed within 14 Days

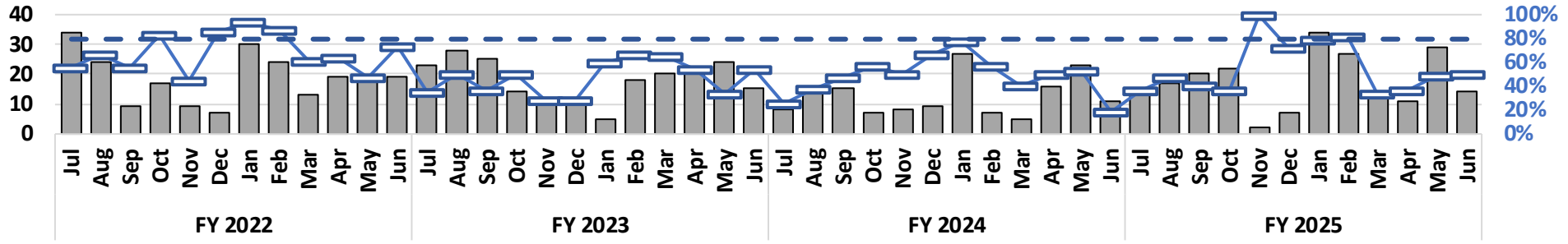


TOP & Encroachments Processed within 7 Days

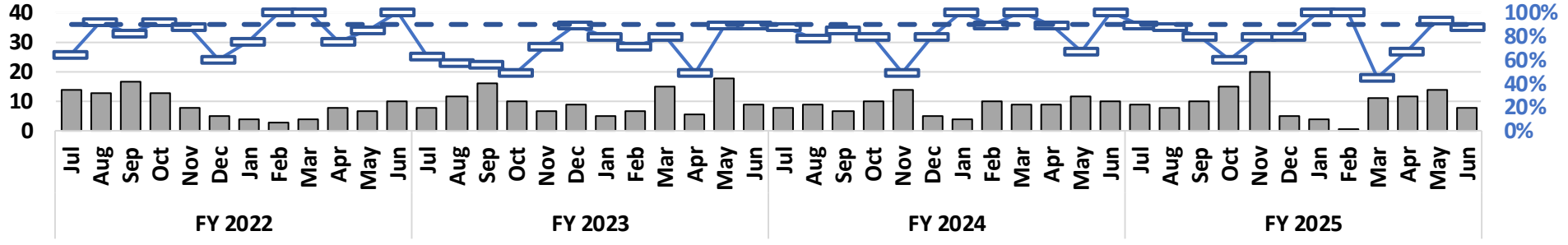


GOAL 4 – Enhance communication – prompt reply to concerns and requests for information

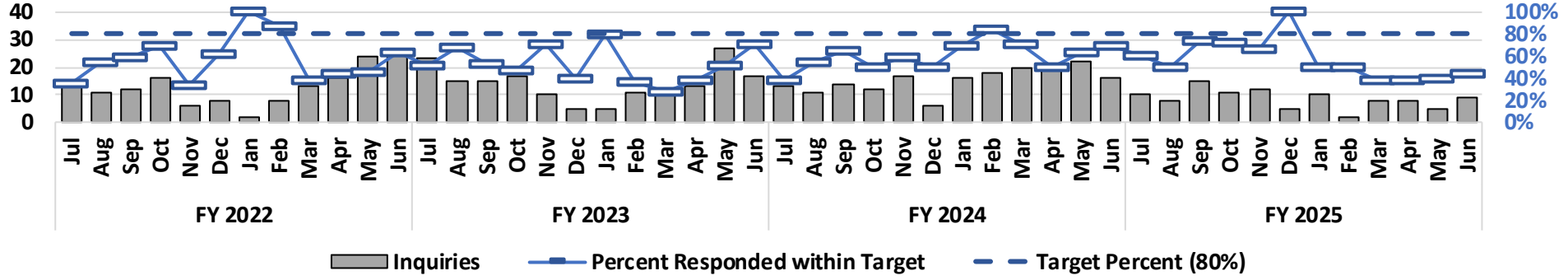
SIDEWALK Inquiries Responded within 7 Day Target



PERMIT Inquiries Responded within 2 Day Target



GENERAL Inquiries Responded within 2 Day Target



ENVIRONMENTAL SERVICES

OVERVIEW

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

The Water Resource Recovery Facility (WRRF) receives an average of 40 million gallons of water daily. O&M staff are responsible for operating and maintaining the WRRF, Bio-digestion, RNG, Phosphorus Recovery, and the entire wastewater collection system. This includes facilities such as, the Market Avenue Pumping Station, 53 sanitary lift stations, the Market Avenue Retention Treatment Basin, and 10 stormwater stations. Related infrastructure of the collection systems is comprised of 1100 miles of sanitary sewer pipes and 400 miles of storm sewer pipes. The WRRF houses a state-of-the art laboratory where chemists and technicians in the lab perform about 15,000 analyses each year and coordinate the analysis of 6,000 samples through outside labs. The Industrial Pretreatment Program (IPP) staff monitors 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 the WRRF.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Environmental Services (527)						
5900 - Sewer Disposal Operations						
701 - Personnel Services	14,842,419	15,022,525	15,722,506	16,529,328	17,126,723	17,609,762
751 - Supplies	3,886,566	4,101,609	4,256,838	4,403,201	4,481,890	4,545,931
800 - Other Services and Charges	23,240,433	25,628,034	25,125,131	25,570,076	26,033,670	27,661,369
970 - Capital Outlays	1,273,300	1,263,330	2,184,392	1,668,134	1,330,795	1,644,819
990 - Debt Service	9,708,676	9,250,288	8,754,710	8,225,122	7,981,148	7,812,435
995 - Other Financing	9,216,000	15,817,500	12,641,000	7,447,000	11,559,000	14,581,000
Total For Expenditures	**62,167,394**	**71,083,286**	**68,684,577**	**63,842,861**	**68,513,226**	**73,855,316**
5901 - Sewer Replacement						
970 - Capital Outlays	500,000	0	0	0	0	0
Total For Expenditures	**500,000**	**0**	**0**	**0**	**0**	**0**
5902 - Sewer Improvement						
970 - Capital Outlays	10,658,000	17,532,500	14,370,000	9,220,000	13,370,000	16,433,000
Total For Expenditures	**10,658,000**	**17,532,500**	**14,370,000**	**9,220,000**	**13,370,000**	**16,433,000**
5909 - 2023 SDS Revenue Bonds						
970 - Capital Outlays	0	0	0	0	8,500,000	4,500,000
Total For Expenditures	**0**	**0**	**0**	**0**	**8,500,000**	**4,500,000**
Total For Environmental Services	**73,325,394**	**88,615,786**	**83,054,577**	**73,062,861**	**90,383,226**	**94,788,316**

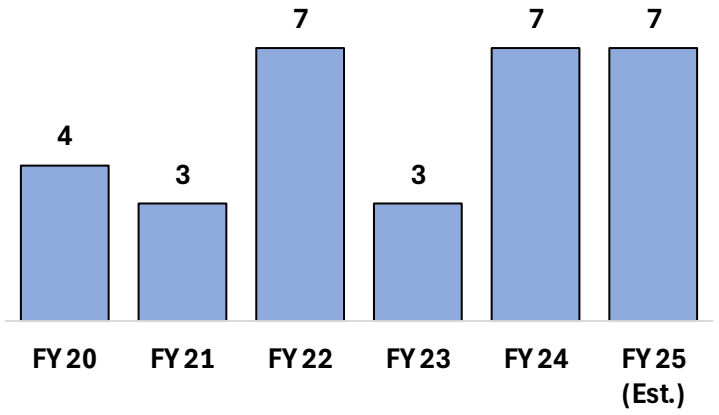
ESD operates as an Enterprise Fund within the City and the costs of providing services are recovered primarily through user charges. A comprehensive annual rate study reviewing operating and capital costs by community, in conjunction with customer base variation and usage, calculates the recommended commodity and service rates.

Revenue Sources: Charges for services account for most revenue at ESD. This includes charges for Retail Sewage Service, Wholesale Sewage Service, and fees related to inspections, front footage, integrated connections, and general service work. Natural gas sales from the biodigester system, as well as the sale of corresponding renewable energy credits, are a relatively new but fluctuating source of revenue. Additional smaller income streams pertain to permits, grants, reimbursements, and investment income and rentals.

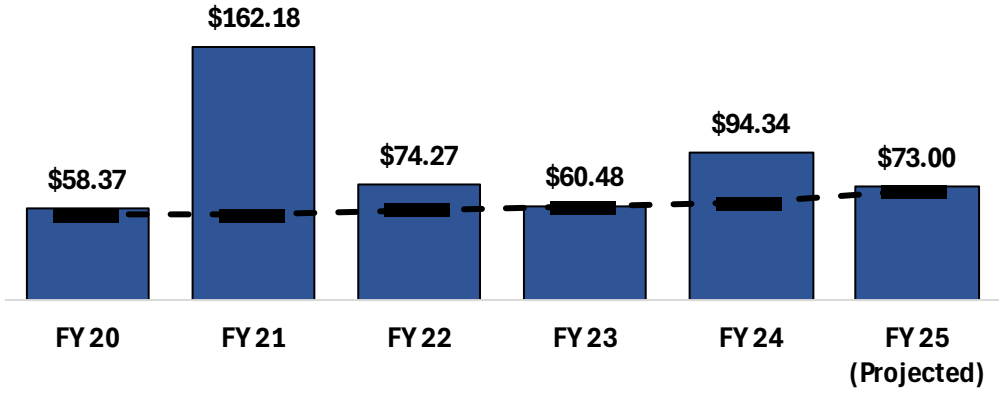
Expenses: Most expenses are service driven. These include personnel costs, contractual services for work performed at the WRRF and on its assets, process chemical costs, utility costs, and A87 internal cost allocations. Debt service obligations account for the bulk of the remaining expenses with supplies & equipment, vehicle costs, other financing, and cash capital outlays rounding out the rest.

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Clean, inspect and evaluate the 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.	Health and Environment Objective 4 – Minimize waste generation and promote waste diversion practices.	Number of Sewer Overflows	Annually
2 -	Sustainably manage O&M costs to maintain WRRF assets. Action Plan: Reduce downtime by optimizing processes and reducing Corrective Maintenance (CM) work on equipment and infrastructure.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Cost in $ per million gallons of sewage treated at WRRF (includes wastewater treatment and bio-digestion).	Annually
3 -	Promote Green Sustainable Energy by producing a Renewable Natural Gas and collecting revenue from this enterprise. Action Plan: Break down Municipal Biosolids in our Digesters and market that gas through the EPA RIN's program and sell it to entities that will use it for end use transportation.	Health and Environment Objective 4 Governmental Excellence Objective 2	Revenue in $ from RNG & Renewable Energy Credit sales tracked in the Sewer Operating Fund.	Annually
4 -	Produce at least 80% of the power needs for the WRRF so we continue to work towards net zero energy use and reducing our carbon footprint. Action Plan: Operate and maintain our Combined Heat and Power Generation at peak performance running off natural gas to give clean and sustainable power to WRRF facilities.	Objective 1	Megawatts (MW) produced by combined heat and power generators.	Annually

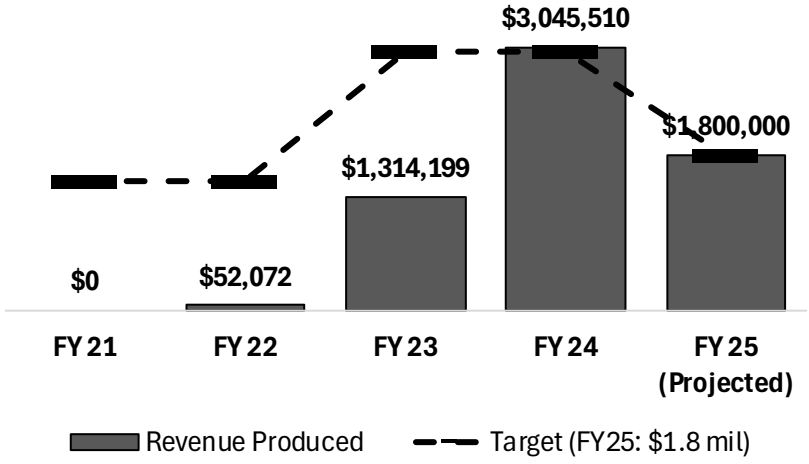
GOAL 1 – Sewer Overflows



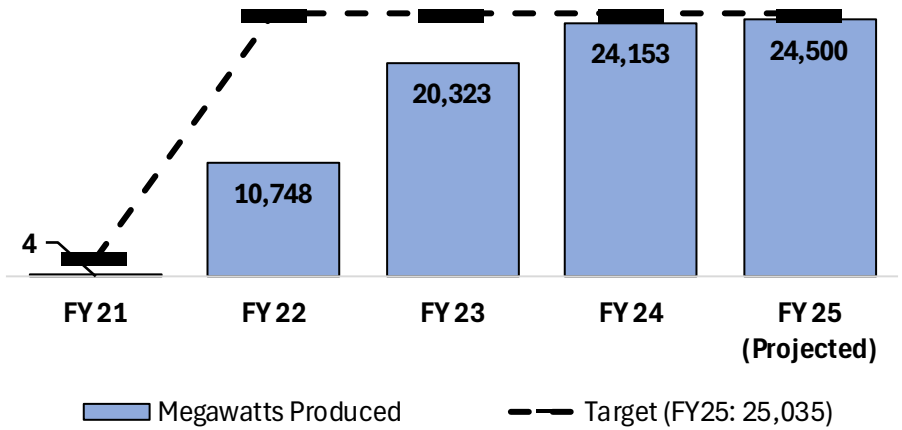
GOAL 2 – Cost of O&M at WRRF per Million Gallons Sewage Treated



GOAL 3 – Revenue from RNG & Renewable Energy Credit Sales



GOAL 4 – Energy from Combined Heat and Power Generators



OFFICE OF EQUITY AND ENGAGEMENT

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.

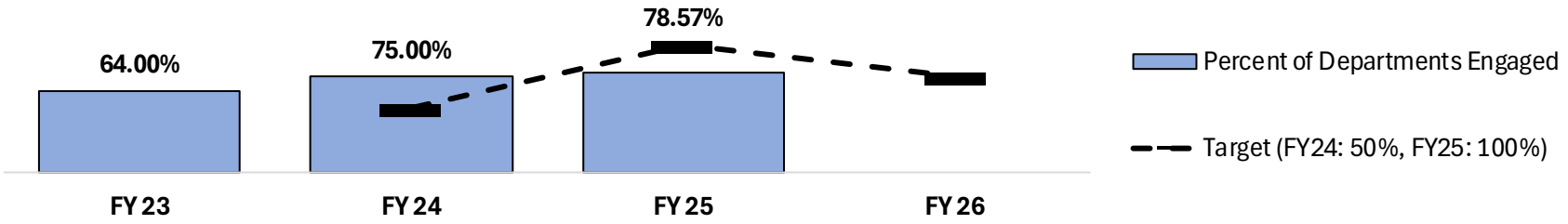
Revenue Sources: The OEE operates as a General Fund Department. The only external revenue received is fundraising for the Grand Rapids Neighborhood Summit and two grants covering both Equity Analyst positions within the office. Staff and the Neighborhood Summit Leadership Team fundraise the majority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

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

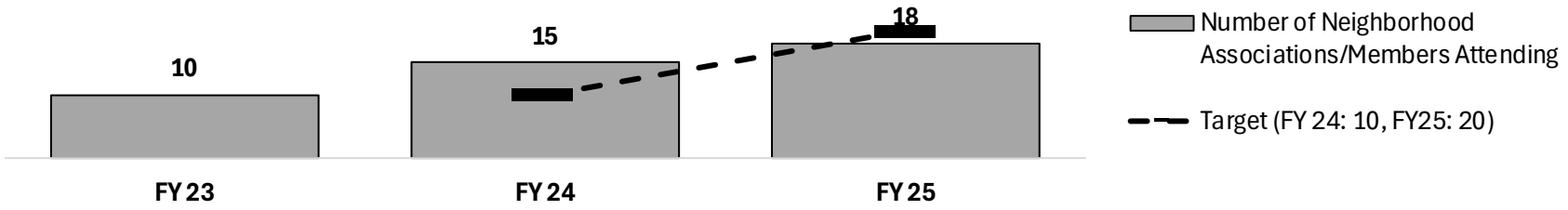
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Admin Services Support (271)						
1010 - General Fund Operating						
Expenditures						
701 - Personnel Services	735,829	539,934	566,000	598,682	627,907	650,618
751 - Supplies	26,200	8,200	8,200	25,987	25,977	25,989
800 - Other Services and Charges	581,010	621,107	627,633	634,251	640,357	643,979
Total For Expenditures	**1,343,039**	**1,169,241**	**1,201,833**	**1,258,920**	**1,294,241**	**1,320,586**
2993 - CRC-Rosa Activities						
Expenditures						
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	**1,348,039**	**1,174,241**	**1,206,833**	**1,263,920**	**1,299,241**	**1,325,586**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Finalize and train all staff on equity foundations	Governmental Excellence Objective 3 – Attract, hire, develop, and retain high performing employees.	Percentage of departments engaged	Annually
2 -	Evaluate and pilot Neighborhood Leadership modules	Engaged and Connected Community Objective 2 – Elevate resident voice and ensure equitable access to opportunities.	Number of Neighborhood Associations or Members attending	Annually
3 -	Increase the number of and type of MLBEs in the City's MLBE Directory	Economic Prosperity and Affordability Objective 2 – Support creation, retention, and growth of businesses.	Total number and type of MLBEs	Annually

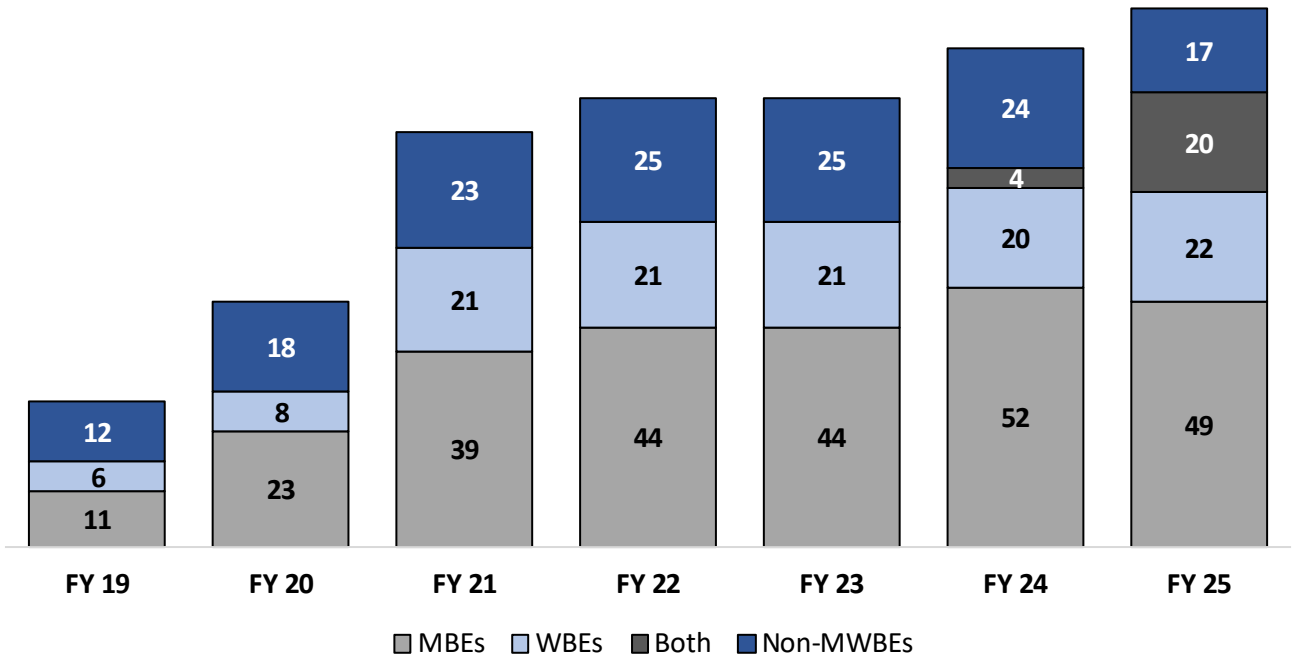
GOAL 1 – Train all staff on equity foundations



GOAL 2 – Evaluate and pilot Neighborhood Learning modules



GOAL 3 – Increase number and type of MLBEs



Certified MLBEs	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
MBEs	11	37.9%	23	46.9%	39	47.0%	44	48.9%	44	48.9%	52	52.0%	49	45.4%
WBEs	6	20.7%	8	16.3%	21	25.3%	21	23.3%	21	23.3%	20	20.0%	22	20.4%
Both	-	-	-	-	-	-	-	-	-	-	4	4.0%	20	18.5%
Non-MWBEs	12	41.4%	18	36.7%	23	27.7%	25	27.8%	25	27.8%	24	24.0%	17	15.7%

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 Managing Director of Equity and Oversight. With and through them, the City Manager leads City operations and implements policies enacted by the City Commission. The City Manager collaborates with other appointed officials (Attorney, Clerk, Treasurer), the elected City Comptroller, and provides policy recommendations to the City Commission. The Executive Office provides leadership and guidance on organizational culture and competencies, values, strategy and accountability. This includes developing and implementing the Strategic Plan, which guides current and future investments through the City's budgeting process. The Executive Office budget includes three operating units: the Office of Sustainability, the Office of Government & Legislative Affairs, and the Office of Special Events. Additionally, the Executive Office oversees the work of the Office of Innovation.

Revenue Sources – The Office of Sustainability receives revenue through its work on projects that assist the City of Grand Rapids in reaching environmental and sustainability goals as documented in the Strategic Plan. Departments such as Facilities Management and Fleet, the Water System, and the Environmental Services Department pay the Office of Sustainability to facilitate projects in their departments that will lead to favorable sustainability and environmental Citywide outcomes. The office has also been successful in receiving external grants. The Office of Special Events receives revenue through fees associated with the permitting, production, and execution of special events. A special event subsidy is also received from Mobile GR and a service fee from DGRI, Inc. Fees for co-sponsored community events are set below full cost recovery to aid in the vibrancy, equity, and frequency of events. Through in-kind support and fee waivers, special event partners and collaborators can facilitate events equitably in alignment with the City's Strategic Plan. Fees are updated annually through the fee omnibus.

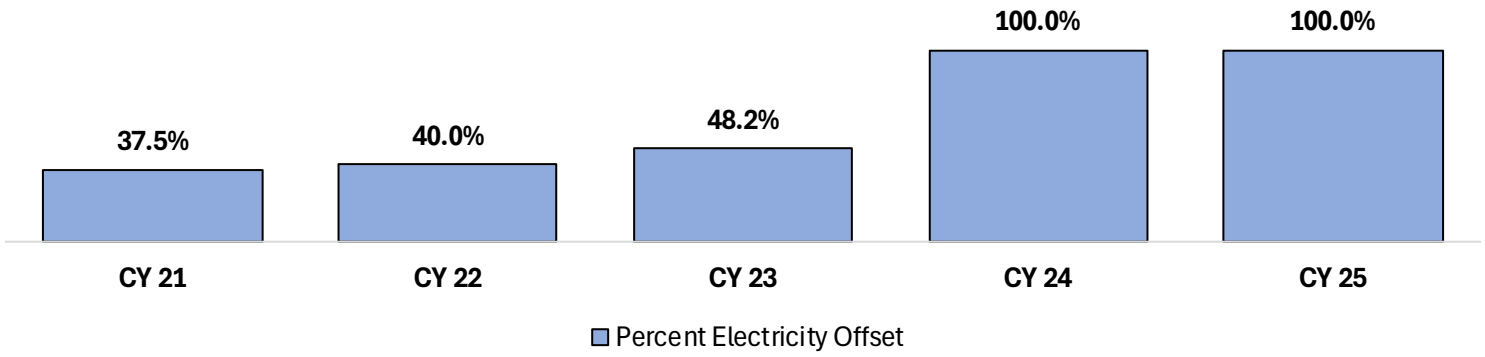
Expenditures – The department's largest expenditure is personnel costs. The remaining is spent on supplies, other services and charges.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Executive Office (172)						
1010 - General Fund Operating						
701 - Personnel Services	2,263,017	2,427,852	2,501,315	2,608,221	2,687,472	2,744,734
751 - Supplies	35,479	15,120	27,242	27,253	22,266	22,278
800 - Other Services and Charges	915,918	862,688	844,074	853,945	876,390	881,941
970 - Capital Outlays	10,710	21,800	3,000	20,500	13,000	27,500
Total For Expenditures	**3,225,124**	**3,327,460**	**3,375,631**	**3,509,919**	**3,599,128**	**3,676,453**
4011 - Capital Reserve						
800 - Other Services and Charges	223,963	263,675	265,159	265,971	267,421	269,708
990 - Debt Service	3,994,054	11,202,278	10,864,105	10,459,942	10,284,771	10,676,698
995 - Other Financing	12,160,004	13,511,926	10,390,288	9,229,545	7,573,203	7,929,127
Total For Expenditures	**16,378,021**	**24,977,879**	**21,519,552**	**19,955,458**	**18,125,395**	**18,875,533**
Total For Executive Office	**19,603,145**	**28,305,339**	**24,895,183**	**23,465,377**	**21,724,523**	**22,551,986**

Office of Sustainability – The Office of Sustainability works to enable a sustainable, climate resilient future for all. The role of this office is to work collaboratively with internal and external stakeholders to reduce carbon emissions, prepare for the impacts of climate change, promote environmental sustainability, increase energy efficiency, and advocate for environmental justice. The office endeavors to increase the knowledge, awareness and understanding around these subjects with City staff, partners, community stakeholders and residents. The office develops and implements short and long-range plans, strategies, actions, and policies related to sustainability that are consistent with the City's strategic objectives and organizational values. The primary long-range plan the office works towards is the community's Climate Action & Adaptation Plan. The City is committed to act as a leader in sustainability, as a result the office also works internally with City staff to coordinate energy efficiency, renewable energy and carbon emission reduction for municipal facilities and operations.

Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Achieve 85% carbon emission reduction for municipal operations by 2030.	Health and Environment Objective 1 – Reduce carbon emissions, support climate adaptation and increase climate resiliency.	Percent Change	TBD
2 - Offset 100% of municipal electricity with renewable energy by 2025.	Health and Environment Objective 1	Percent Electricity Offset	Annually
3 - Percent year-over-year energy reduction Citywide.	Health and Environment Objective 1	Percent Change	TBD
4 - Communitywide GHG science-based target.	Health and Environment Objective 1	Percent Change	Every 5 years

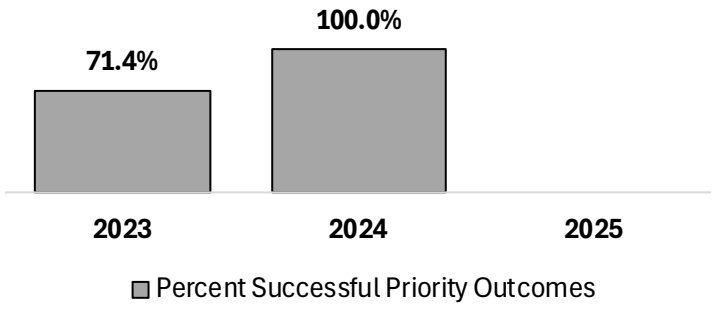
GOAL 2 – Offset 100% of municipal electricity with renewable energy by 2025



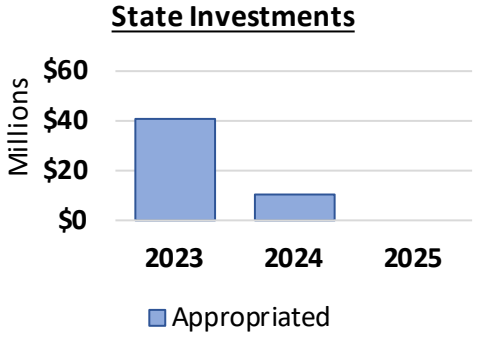
The Office of Government & Legislative Affairs – The Office of Government & Legislative Affairs has responsibility for managing the City's legislative priorities for both the state and the federal government which includes the creation, elimination, or modification of legislation consistent with the City's strategic plan. The Office facilitates the adoption of a legislative priority agenda by the full City Commission. 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.

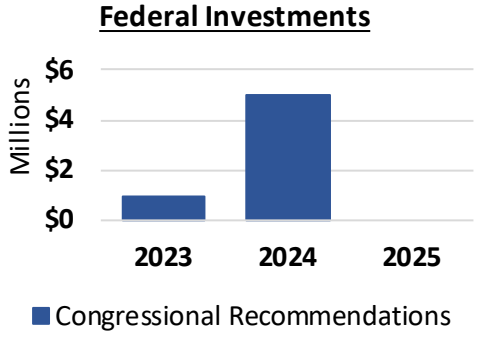
Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Advocate for and support legislation to further the top priorities of the legislative priority agenda.	Governmental Excellence Objective 7 - Implement City priorities in collaboration with community partners to secure financial investments and achieve legislative and policy changes for the betterment of the community.	Percent of Successful Priority Outcomes	Annually
2 - Advocate and seek funding and investment in City priorities and initiatives	Governmental Excellence Objective 7	State Investment --- Federal Investment	Annually --- Annually

GOAL 1 – Advocate and influence legislation



GOAL 2 – Seek funding and investment in City priorities



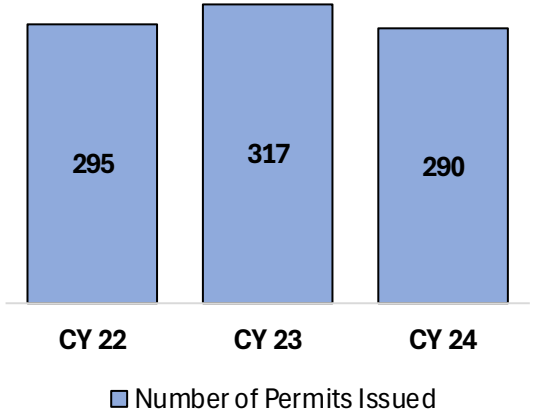


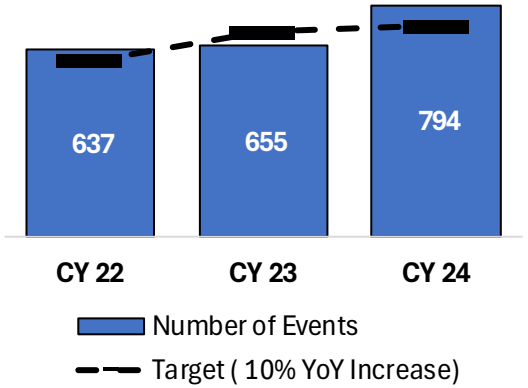
The Office of Special Events – The Office of Special Events (OSE) provides professional event management to the City's Special Events Office and affiliated events consistent with the City's strategic objectives and organizational values. The office is committed to facilitating year-round, equitable, 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:

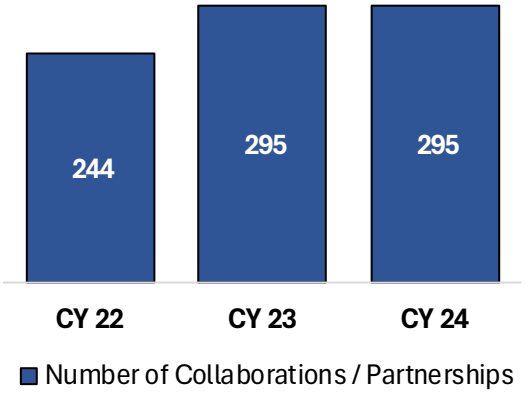
1. Coordinating the event management process that includes permitting, producing, and overseeing year-round events, activities, art exhibitions, sporting events, and entertainment. The OSE provides a one-stop shop to assist event planners at every stage of the special event process.
2. Developing and 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. They 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 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.

Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Partner and collaborate with businesses and residential communities to create and sustain a vibrant destination city that provides opportunities for tourism, community retention, and creation of economic development.	Economic Prosperity and Affordability	Number of permits issued --- Number of events --- Number of collaborations and/or partnerships	Annually --- Annually --- Annually
2 - Provide engaging and inclusive events and activations that attract residents and visitors and give them the opportunity to participate, experience, and create Grand Rapids culture.	Economic Prosperity and Affordability Objective 2 - Support the creation, retention and growth of businesses that enhance residents' employment opportunities.	Estimated number of attendees	Annually

GOAL 1 – Partner and collaborate with businesses and residential communities to create and sustain a vibrant destination city

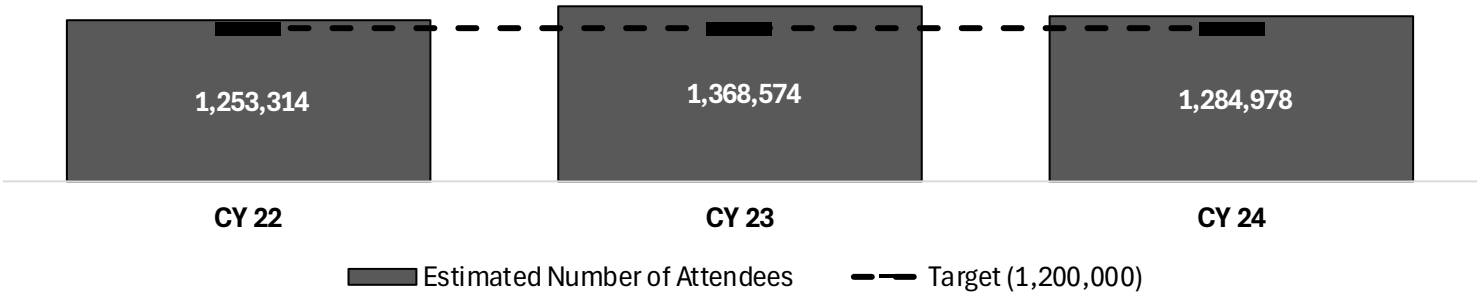






Number of Permits – As part of our transition to online permitting, we have encouraged applicants to reduce the number of permits they submit by combining multiple events under one permit application. This has resulted in a decrease in the number of permits from CY 23 to CY 24.

GOAL 2 – Provide engaging and inclusive events and activations that attract residents and visitors

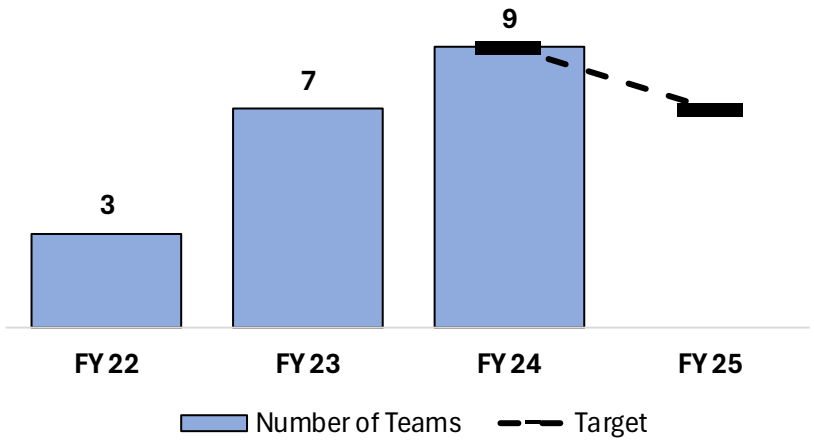


Number of Attendees – Several events in CY 23 reported a higher number of estimated attendees than in CY 24. The Office of Special Events is looking to utilize software that will help better analyze estimated number of attendees after events take place.

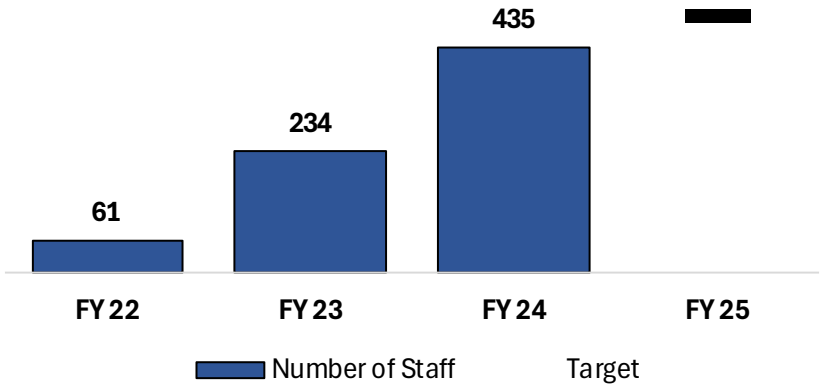
Office of Innovation – The Office of Innovation exists to help everyone live out the City's value of innovation by growing a culture of continuous learning and improvement. The role of this office is to partner with staff and cross-functional teams who seek to try new things and harness methods that are people-centered, data-informed, experimental, and collaborative – meeting community needs and enhancing operations by harnessing our creativity and collective intelligence.

Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Cultivate opportunities and implement shared processes for cross-departmental teams of staff to express ideas and take into account varied perspectives and lived experiences to formulate potential possibilities and solutions that address current/emerging needs.	Governmental Excellence Objective 6 - Grow a culture of innovation and continuous learning that is people-centered, data informed, experimental, and collaborative, so that staff are encouraged to better serve our community.	Number of teams creating consistent time and space for innovation work in partnership with the innovation lead	Annually
2 - Design and facilitate experiences that enable and empower staff to utilize shared processes, methods, and tools in an effort to improve our collective ability to learn, test, and champion ideas to help the city better serve people	Governmental Excellence Objective 6	Number of staff learning about innovation through practice teams and skill building opportunities in partnership with the innovation lead	Annually

GOAL 1 – Cross departmental innovation teams



GOAL 2 – Staff participating in innovation work



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.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
City Commission (101)						
1010 - General Fund Operating						
701 - Personnel Services	652,824	668,928	689,472	716,256	737,868	758,712
751 - Supplies	500	0	0	0	0	0
800 - Other Services and Charges	54,088	40,077	40,885	42,393	43,540	44,111
Total For Expenditures	**707,412**	**709,005**	**730,357**	**758,649**	**781,408**	**802,823**
Total For City Commission	**707,412**	**709,005**	**730,357**	**758,649**	**781,408**	**802,823**

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, Police Department, Police Motor Pool, Police Pistol Range, Fire Stations, Court House, and Public Museums.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Facilities Management (265)						
4010 - Capital Improvement						
970 - Capital Outlays	7,299,756	4,128,015	3,975,126	5,467,244	4,391,095	4,391,094
Total For Expenditures	**7,299,756**	**4,128,015**	**3,975,126**	**5,467,244**	**4,391,095**	**4,391,094**
6310 - Facilities Mgmt-Operating						
701 - Personnel Services	1,933,994	1,993,057	2,057,318	2,150,120	2,222,731	2,276,174
751 - Supplies	240,567	240,921	251,767	263,134	275,039	275,039
800 - Other Services and Charges	4,312,370	4,571,306	4,710,578	4,923,275	5,146,080	5,163,333
970 - Capital Outlays	243,614	71,796	75,135	78,642	82,324	82,324
995 - Other Financing	-65,610	-68,680	-71,537	-74,773	-77,911	-78,319
Total For Expenditures	**6,664,935**	**6,808,400**	**7,023,261**	**7,340,398**	**7,648,263**	**7,718,551**
6311 - Facilities Management-Capital						
800 - Other Services and Charges	0	2,028,052	2,078,752	2,327,701	2,183,988	2,238,589
970 - Capital Outlays	2,030,090	0	0	0	0	0
Total For Expenditures	**2,030,090**	**2,028,052**	**2,078,752**	**2,327,701**	**2,183,988**	**2,238,589**
Total For Facilities Management	**15,994,781**	**12,964,467**	**13,077,139**	**15,135,343**	**14,223,346**	**14,348,234**

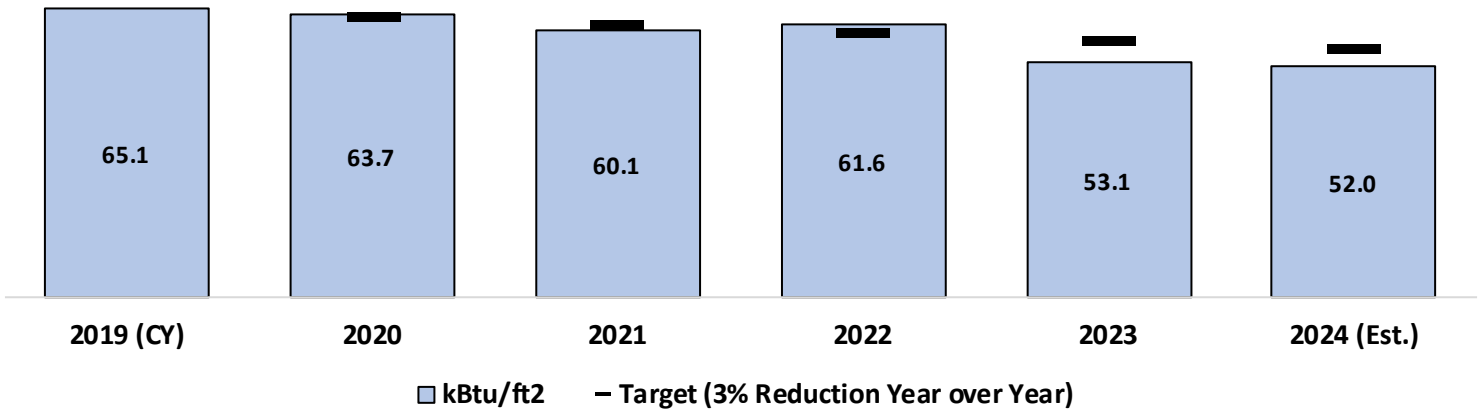
Issues –Facilities Management, along with other service areas, are undergoing significant changes with the Public Service Center Relocation project. All PSC tenants, with the exception of Fleet Management services, have been displaced to temporary sites located throughout the City. As anticipated, several inefficiencies and operational disruptions have been documented. Most notably are the increasing space constraints due to onsite construction of the Amphitheatre project, user departments' geographic separation of staff from operations, increased travel times resulting from offsite/temporary storage of equipment and office spaces, along with other generalized inconveniences. There are several variables Facilities Management has accounted for in this fiscal year's budget with the final move to the new Public Service Center. There will be a brief period where both the Scribner site and the temporary tenant locations will be operational, thus a slight overlap in utilities and other contractual service costs are expected. To keep rates stable, Facilities Management will utilize operating fund reserves to absorb any unforeseen expenses beyond what has been budgeted. For FY26, tenant rates will be held to FY25's projections. Once final occupancy of the new site is obtained and sufficient data gathered to make accurate estimations, rates will be adjusted according to projected actual O&M costs based upon agreed space allocation plans. To minimize further disruptions to tenant operations, Facilities staff will remain ready and committed to making this final move as smooth and efficient as possible. We continue responding and adapting to the changing needs, demands, and requirements of our environment while maintaining expected service levels. Lastly, we anticipate staffing challenges associated with recruiting and retaining a skilled trades workforce to persist.

Revenue Sources – The Facilities Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the Department's services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special Revenue Funds, and Grant Funds. All direct and indirect operational costs are recovered through facility-use charges determined by user department's specific facility-type and gross square footage needs (i.e., administrative/business offices, garages, storage area, mechanical workshops, etc.). Operating and capital facility-use charges are calculated annually per building. Operating rates are based on data-driven projections and trend analysis which accurately forecast normal maintenance costs associated with managing and supporting the facility at our established service levels. Capital rates are budgeted according to planned projects and improvements comprehensively outlined in the Facilities Asset Management plan. Due to many unknown factors associated with the Public Service Center relocation, facility rental rates for departments impacted by the move have been calculated based on current space allocations and actual operating expenses. Once departments have been relocated and actual operating costs and trends are collected/analyzed, there will be a more accurate understanding and projection of future rental rates at the new site.

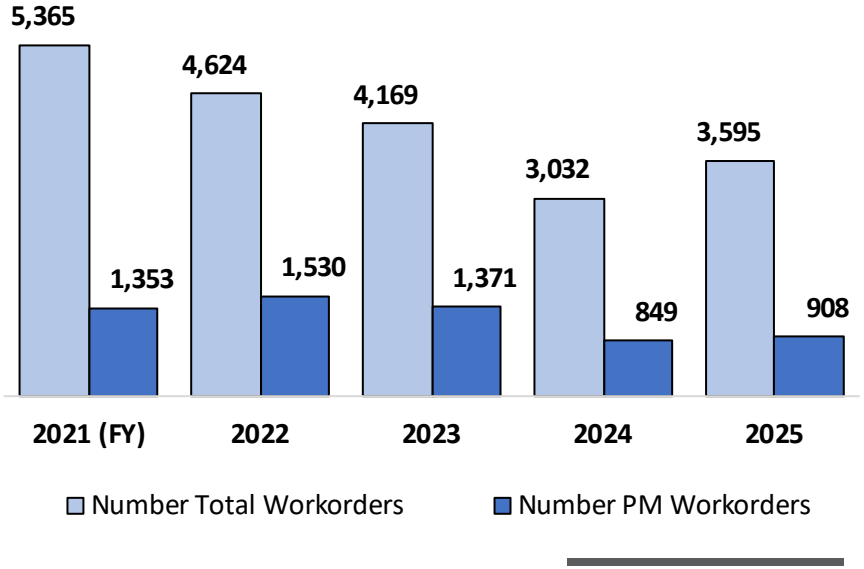
Expenditures – Facilities Management covers all upfront operational expenses, both direct and indirect, associated with maintaining clean, secure, efficient, and welcoming facilities. The Department's largest expenditures include personnel costs, contractual maintenance costs for an array of Facilities related services (preventative, reactive, and project related), utilities, and all supplies/materials needed to fully support the Department's operational, strategic, and comprehensive asset management plans. Overall, operational costs for the Department have increased slightly relative to last year's forecast primarily due to inflation and continued supply chain issues. Over the past four years Facilities Management has kept rate increases minimal as requested with continuation budgets and fiscal targets. With this year's maintenance budget, necessary lines associated with utilities and contractual services were increased along with anticipated staff overtime to assist with moving and the relocation project.

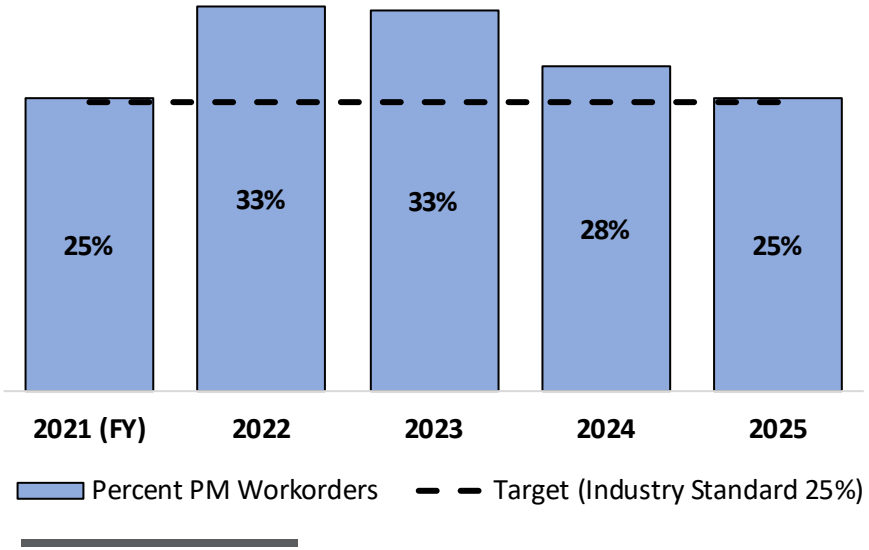
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Reduce total utility consumption (percent calendar year change as reported in ENERGY STAR)	Governmental Excellence Objective 4 – Optimize facilities/ workspaces and technology systems	Percent year-over-year reduction in energy consumption by City facilities, utilities and Fleet	Annually
2 -	Increase the number of workorders generated for preventative maintenance services	Governmental Excellence Objective 4	Percent of workorders closed for preventative maintenance	Quarterly
3 -	Decrease the average number of days to complete non-urgent Facilities customer service requests	Governmental Excellence Objective 4	Average number days to close customer requested work orders	Annually

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

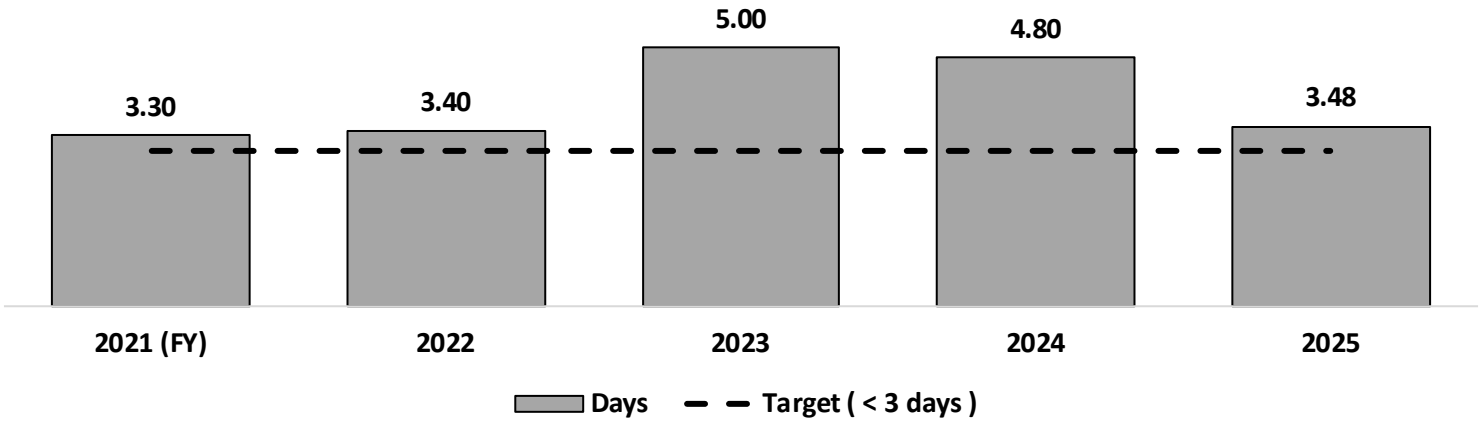


GOAL 2 - Increase the Number of Workorders Generated for Preventative Maintenance (PM) Services





GOAL 3 – Decrease the Average Number of Days to Complete Facilities Customer Service Requests



Overview: The Grand Rapids Fire Department (GRFD) values people by saving lives, protecting property, and responding to the needs of our community. We are recognized as an industry leader, having achieved ISO Class 1 and International Accreditation.

The GRFD operates 24/7 with suppression personnel stationed across 11 firehouses, with a 12th Kendall Street Fire Station slated to open in the fall of 2025. Engine 12 at this station will enhance response times and emergency services in the city's third ward. In 2024, GRFD responded to 25,424 emergencies, including 542 fires. Beyond emergency response, the department proactively works to reduce risk to the community through its Fire Prevention and Emergency Management Divisions while maintaining the highest readiness standards through its Training Division. Further supporting emergency response, Fire Administration is comprised of a Planning Division and Fleet & Facilities Division while proactively addressing the wellness of our employees.

The GRFD supplements its annual budget through innovative measures, including cost recovery, fire prevention fees, state revenue sharing, and grants for equipment and special projects. The department prioritizes forward-thinking approaches to managing expenses in an ever-changing economic landscape.

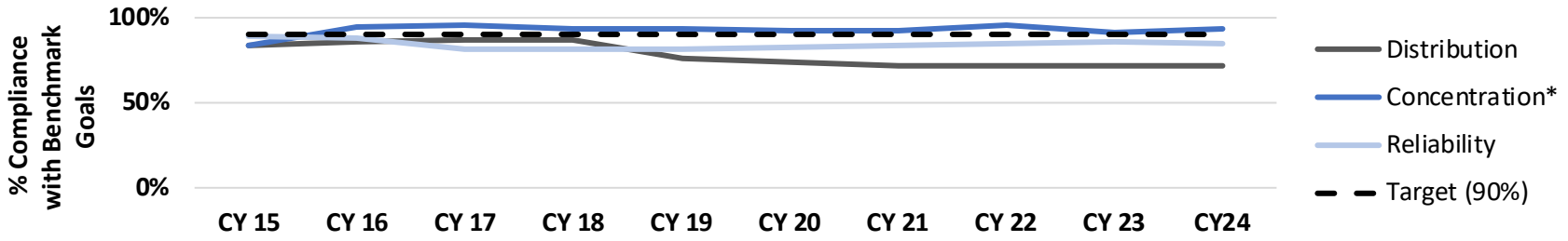
Revenue Sources: GRFD is primarily funded through the General Fund (1010) and generates approximately $777,022 annually from cost recovery efforts, fire prevention fees, and state revenue sharing.

Expenditures: Approximately 82% of GRFD's General Fund budget is allocated to personnel costs, reflecting the labor-intensive nature of emergency response and firefighting. The department employs strategic budget management to address additional operational needs, such as equipment and supplies. Historically, external vendors provided most of the station and vehicle maintenance. In-house technicians, including emergency vehicle and fire station specialists, realize value and minimize downtime, creating opportunities for refinement and growth within our own staff.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Fire (336)						
1010 - General Fund Operating						
701 - Personnel Services	37,036,522	38,440,711	40,401,770	42,720,997	45,385,947	46,401,106
751 - Supplies	344,642	274,511	287,346	299,857	312,374	322,855
800 - Other Services and Charges	5,426,925	5,610,260	5,953,229	6,376,620	6,770,263	7,121,107
970 - Capital Outlays	876,660	801,065	810,075	849,026	886,323	910,290
995 - Other Financing	194,847	226,580	127,145	1,603	1,652	1,702
Total For Expenditures	**43,879,596**	**45,353,127**	**47,579,565**	**50,248,103**	**53,356,559**	**54,757,060**
4010 - Capital Improvement						
970 - Capital Outlays	0	800,000	645,000	645,000	470,000	750,000
Total For Expenditures	**0**	**800,000**	**645,000**	**645,000**	**470,000**	**750,000**
Total For Fire	**43,879,596**	**46,153,127**	**48,224,565**	**50,893,103**	**53,826,559**	**55,507,060**

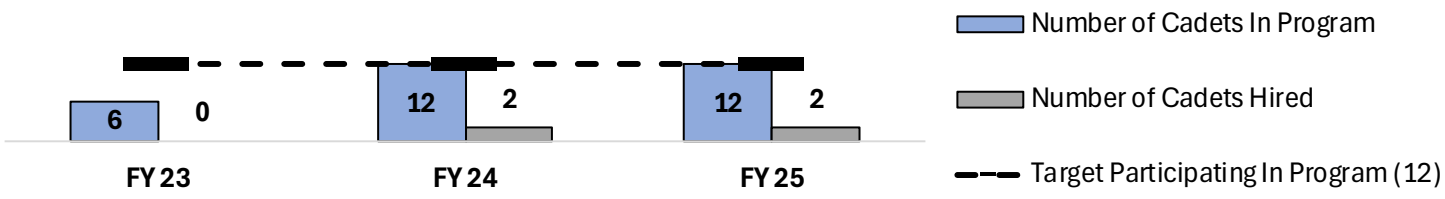
Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Increase critical performance measure compliance for fire, EMS, hazmat, and technical rescue to 90%	Safe Community Objective 2 - Provide professional fire and emergency medical services that enhance trust, transparency, accountability and the safety of every resident, employer, employee and visitor.	Distribution --- Concentration* --- Reliability	Annually --- Annually --- Annually
2 - Recruit and hire community members from the cadet program	Governmental Excellence Objective 1 – Embed equity throughout government operations.	Number of Cadets --- Number of Cadets who become Recruits	Annually --- Annually

GOAL 1 – Critical performance measures (2015 – 2024)



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Distribution	83.3%	85.6%	86.8%	86.5%	75.8%	73.2%	71.4%	71.0%	71.5%	71.7%
Concentration*	83.5%	94.2%	95.2%	92.6%	92.6%	92.0%	91.7%	94.8%	90.6%	92.5%
Reliability	88.6%	87.4%	81.3%	81.5%	81.5%	82.7%	83.7%	84.6%	85.1%	84.8%
Target (90%)	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

GOAL 2 – Recruit and hire community members from the cadet program



FISCAL SERVICES

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, grant management and ERP system implementation and management. Beginning in fiscal year 2025, a reorganization brought accounting services under the Fiscal Services department. Accounting services includes payroll, accounts payable, grant reviews – including the preparation of the Schedule of Federal Awards, maintaining the general ledger, preparing the Annual Comprehensive Financial Report, and maintaining the City's fixed assets.

The General Administration Department budget is prepared annually by the Budget Office and contains specifics of General Operating Fund (GOF) revenues and expenditures that benefit the overall organization. This includes details of subsidies transferred from the General Operating Fund to support other City operations such as 61st District Court and Parks operations.

The Fiscal Services Department resides within the General Operating Fund with a budget of approximately $5.5 million and 28 personnel. Other than adjustments related to the fiscal year 2025 reorganization, there were no significant changes to the Fiscal Services budget in FY2026 compared to FY2025. The General Administration Department also resides within the General Operating Fund with a budget of approximately $29.0 million and no personnel.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Fiscal Services (212)						
1010 - General Fund Operating						
701 - Personnel Services	1,715,090	3,428,540	3,578,908	3,742,623	3,869,621	3,965,173
751 - Supplies	14,500	35,500	23,850	22,750	22,750	22,750
800 - Other Services and Charges	1,324,013	2,049,496	1,672,141	1,714,146	1,755,636	1,792,298
970 - Capital Outlays	9,500	10,000	10,000	10,000	10,000	10,000
Total For Expenditures	**3,063,103**	**5,523,536**	**5,284,899**	**5,489,519**	**5,658,007**	**5,790,221**
6820 - Financial Management System						
800 - Other Services and Charges	0	995,000	965,000	0	0	0
Total For Expenditures	**0**	**995,000**	**965,000**	**0**	**0**	**0**
Total For Fiscal Services	**3,063,103**	**6,518,536**	**6,249,899**	**5,489,519**	**5,658,007**	**5,790,221**

Revenue Sources – The Fiscal Services Department receives a small amount of reimbursement revenue and is otherwise supported by general revenues including contributions from other funds for services provided. Fiscal Services is a Central Service department, and its cost is allocated to receiving departments based on statistical drivers such as budgeted objects, expenditures, wages, accounting transactions, and pension and OPEB expenses by benefiting the department. The revenue received for these services is recorded in the General Administration Department within the General Operating Fund.

The General Administration Department several revenue sources. The more significant ones include State Shared Revenues, County Village and Township Revenue Sharing (CVTRS), Cable Consent Fees, and contributions from other funds for Central Services provided by General Operating Fund departments.

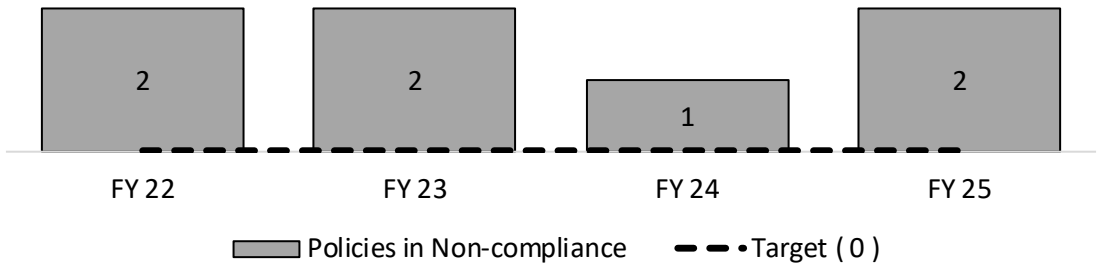
Expenditures – The majority of Fiscal Services department expenditures are comprised of personal services (62%), contractual services (11%), and I.T. computer services (21%). The remaining expenditures are for items such as legal services, facility charges, parking, supplies, professional development, and insurance.

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

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
General Administration (261)						
1010 - General Fund Operating						
Expenditures						
701 - Personnel Services	2,200	2,961,856	4,159,677	4,322,783	4,483,997	4,582,448
751 - Supplies	11,500	11,500	11,500	11,500	11,500	11,500
800 - Other Services and Charges	2,873,760	3,951,905	2,696,914	2,317,547	2,335,746	2,344,261
995 - Other Financing	21,321,937	22,114,020	23,534,283	23,834,361	24,987,992	25,664,643
Total For Expenditures	**24,209,397**	**29,039,281**	**30,402,374**	**30,486,191**	**31,819,235**	**32,602,852**
Total For General Administration	**24,209,397**	**29,039,281**	**30,402,374**	**30,486,191**	**31,819,235**	**32,602,852**

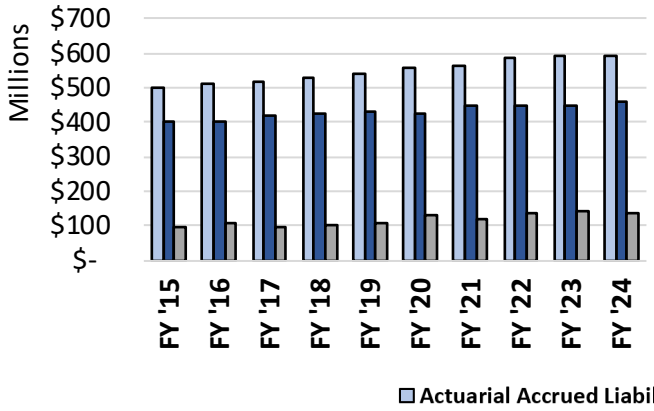
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Number of financial policies in non-compliance	Annually
2 -	Ensure the viability of defined-benefit retirement and OPEB systems under the City's authority. Action Plan: Compute and implement annual employer contribution rates that maintain sound actuarial funding.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Percent Funded	Annually
3 -	Improve the City's bond rating through the management of controllable elements. Action Plan: Advise and manage financial factors, debt factors and management policies and practices.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Moody's and S&P Bond Ratings	Annually
4 -	Maintain policy level reserves in all funds to safeguard against economic declines and financial uncertainty. Action Plan: Recommend corrective financial and/or management action(s) to cure noncompliance.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	General Operating Fund (GOF) fund balance	Annually
5 -	Maintain the City's legal debt margin in compliance with statutory and constitutional debt provisions. Action Plan: Evaluate and advise on existing debt levels prior to any new issuance.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability	Percent of debt limitation	Annually

GOAL 1 – <u>Evaluate compliance with financial policies</u>

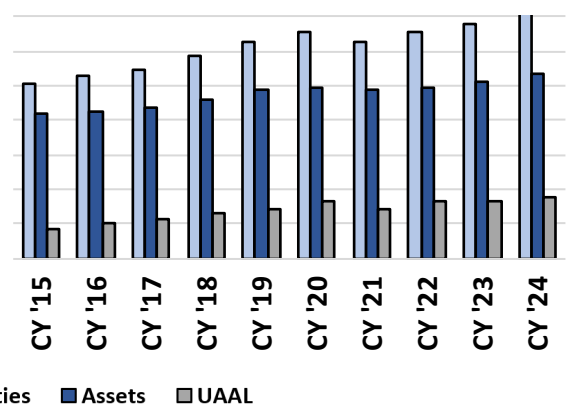


GOAL 2 – Ensure the Viability of Defined Benefit Retirement and OPEB Systems Under the City's Authority

General Pension Funding History

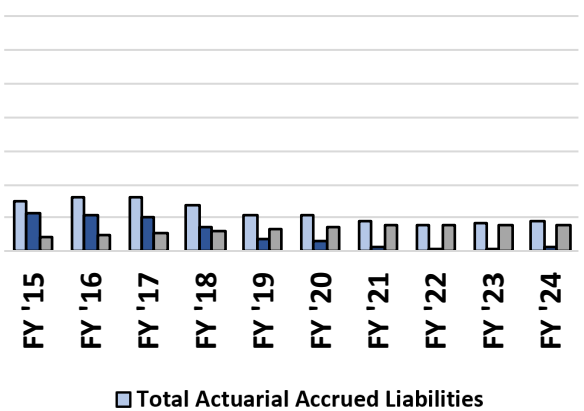


Police/Fire Pension Funding History



Actuarial Accrued Liabilities ■ Assets ■ UAAL

OPEB Funding History



Total Actuarial Accrued Liabilities
Total OPEB UAAL
Total OPEB Assets

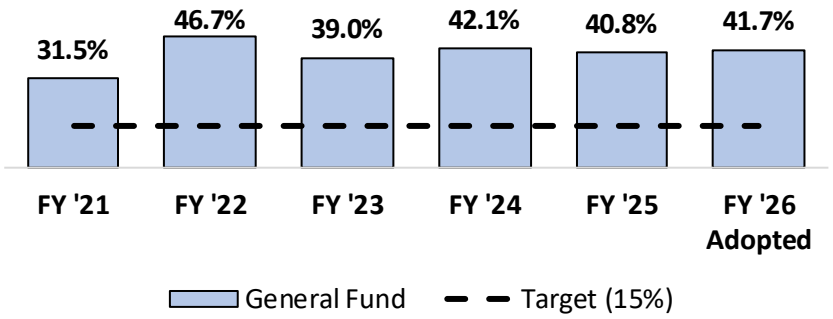
OPEB – General, Police, and Fire plans combined.

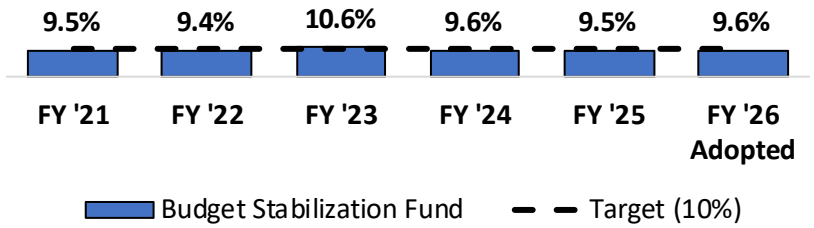
GOAL 3 – Improve the City's Bond Rating Through the Management of Controllable Elements

Recent Grand Rapids Municipal Bond Ratings

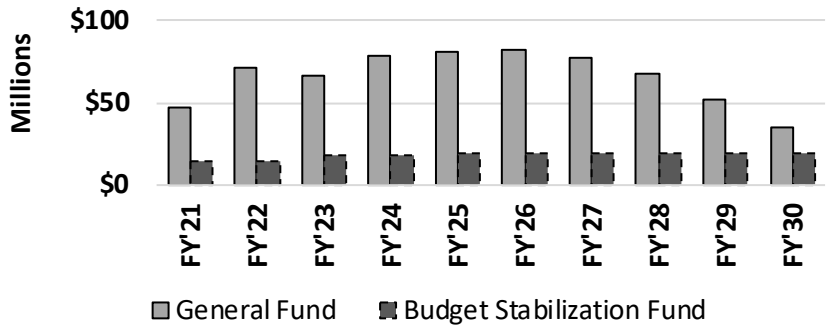
Description	Issuer	Issue Amount	Issuance	Rating Agency	
Revenue Bonds Series 2020	Water Supply System	$ 26,445,000	Jun, 2020	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Revenue Refunding Bonds Series 2021	Sanitary Sewer System	$ 102,090,000	Jul, 2021	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2024	City of Grand Rapids (Amphitheater / Scribner)	$ 72,770,000	Jun, 2024	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Parks & Recreation Improvement Bonds Series 2024	City of Grand Rapids (Parks / Streetlighting)	$ 20,740,000	Sep, 2024	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Amphitheater Parking Structure Series 2024	City of Grand Rapids (Parking Structure)	$ 21,970,000	Dec, 2024	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook

GOAL 4 – Maintain policy level reserves

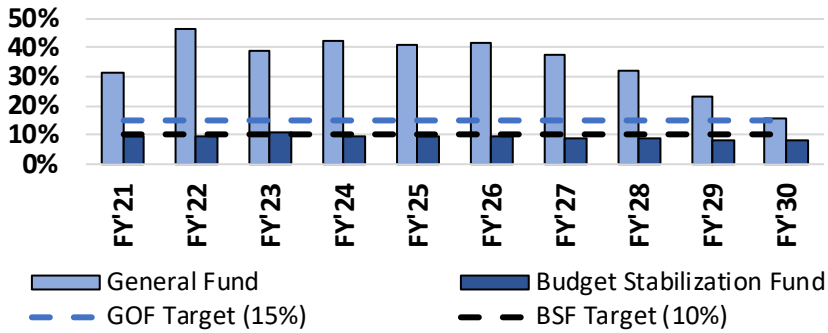




Fund Balance Performance and Projections

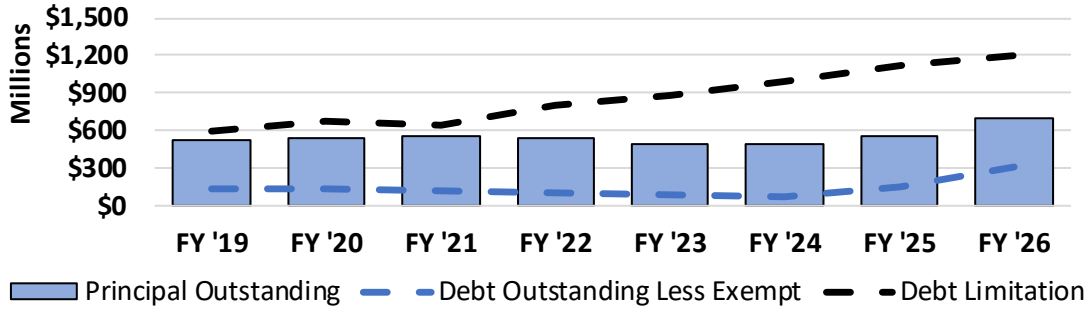


Unassigned Fund Balance Policy

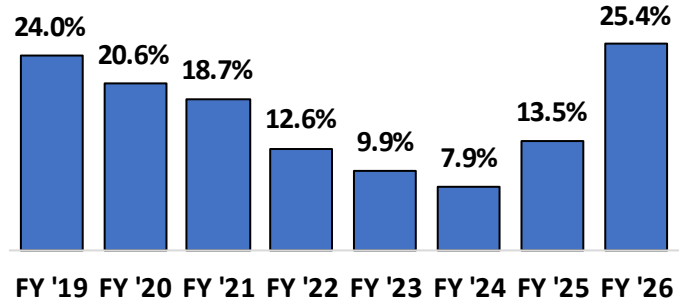


GOAL 5 – Maintain the City's legal debt margin

Legal Debt Margin



Percent of Debt Limit



FLEET MANAGEMENT

OVERVIEW

Fleet Management is responsible for over 1,200 pieces of equipment with a replacement value of approximately $67 million and a stockroom with over 60K pieces of inventory valued close to $800,000. Fleet Management provides departments the highest level of fleet related services in effort to increase the City's overall operational effectiveness. Fleet Management provides departments with safe, reliable, state-of-the-art customized equipment to meet the City's diverse operating needs. Fleet Management is committed to incorporating innovation, industry best practices, City-wide strategic initiatives, values, and policies, fiscal responsibility, and environmental stewardship into daily operations.

Fleet Management's 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' equipment, while the capital fund accounts for 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 recommended replacement guidelines 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 serviced include: Light Equipment – such as sedans, vans, SUV's, patrol vehicles, pick-ups, small utility trucks, small dump trucks, and other miscellaneous small engine equipment. Heavy Equipment – such as refuse trucks, large utility and dump trucks, sewer cleaners, off-road equipment, and other miscellaneous heavy machinery.

Issues – Fleet Management continues experiencing considerable manufacturing/supply chain distribution issues. In addition to the financial effects of market inflation, manufacturing shortages and product demands are causing extended lead times for critical parts/inventory associated with maintaining and repairing the City's fleet. These variables have also interrupted the operations and inflated costs associated with our contracted service vendors. In effort to meet service level agreements, Fleet continues adapting to the climate through enhanced planning and preparation methods, additional communication with vendors and customers, and lastly, through research and utilization of new suppliers.

Fleet Management is among the departments that have been significantly impacted by the Public Service Center relocation project. As anticipated, several inefficiencies and operational disruptions have been documented. Most notably are the increasing space constraints due to onsite construction of the Amphitheatre project, limitations to equipment access due to user departments' temporary locations, increased travel times resulting from offsite/temporary storage of parts and equipment, congested/obstructed access to the main fuel station and car wash, along with other generalized inconveniences. Fleet Management also continues undergoing significant staffing changes. The department is amidst major transformation among its skilled trade knowledge due to retirements/resignations, gaps in private-public sector wages, incorporation of emerging technologies, alternative fueling fleet additions, etc. We expect recruitment and retainment of talent to be an ongoing challenge – especially when filling second shift positions. Lastly, ongoing electrification efforts will eventually result in the need for certified technicians capable of working on high-voltage systems.

Revenue Sources – The Fleet Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the department's services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special Revenue Funds, and Grant Funds. All direct and indirect operational costs are recovered through an applicable charge-back model based on the status of equipment – pooled/non-pooled. A comprehensive rate audit is completed annually to establish operating and maintenance (O&M) rates for pooled fleet equipment. Pooled rate components include labor, parts, fuel, outside services for normal repair work (not identified as excessive wear/accident damage), and general administration. Capital reserve rates are evaluated and updated annually based on the last purchase price of each equipment type. Capital rates include market-driven inflation to ensure appropriate reserves are being collected to replace the base equipment along with any additional upfitting, if/when applicable. Non-pooled equipment is billed monthly based on actual operating costs incurred.

Expenditures – Fleet Management covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, efficient, and sustainable Fleet of City Vehicles and Equipment. The department's largest expenditures include personnel costs, parts inventory to ensure routine services and critical repairs are performed promptly, fuel costs, costs associated with fuel system management, shop and shop equipment maintenance, and lastly an array of contractual outside services used to supplement our fleet operation (body work, major equipment overhauls, etc.). Capital expenditures include replacing end of life equipment, irrelevant and/or inefficient equipment, and/or upgrades to lower/no carbon emitting vehicles as stated in Fleet's comprehensive Asset Management program.

Fund Summary – The Motor Equipment Operating Fund budget includes increased expenditures associated with contractual obligations for services, compressed natural gas (CNG), market inflation, on-going supply chain issues, unpredictability in fuel pricing, operational needs for shop equipment, and anticipated staff overtime correlated with the Public Service Center Relocation project. Over the past four years, Fleet has kept user rate increases minimal to keep in line with requested continuation budgets and financial targets. In doing so, the department has relied on the Motor Equipment Operating Fund balance to cover gaps in operating expenses. The fund has reached a point where it is no longer an option for subsidizing revenue and thus equipment rental and service fee rates have been increased accordingly.

The Motor Equipment Capital Fund revenue includes slight increases in user rates to ensure ongoing health of the fund. Over the past four (4) years, replacement equipment has seen inflation rates of 12% on average. In effort to maintain smoothing of rates, appropriate increases have been established over the 5-year outlook. Additionally, to keep rates manageable, FY26's budget requests a small withdraw from fund balance to cover gaps in funding replacement vehicles/equipment with alternative fueling vehicle replacements. Lastly, capital rates were increased to account for the fund's ongoing debt service payment associated with the Public Service Center Relocation project. To fully fund Fleet Management's Asset Management program, contribute funding for debt service, and maintain an adequate fund balance, these increases were deemed necessary.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Fleet Management (524)						
6610 - Motor Equipment-Operating						
701 - Personnel Services	3,825,400	3,986,225	4,108,475	4,298,788	4,455,621	4,571,775
751 - Supplies	4,530,200	4,756,450	4,994,014	5,243,454	5,505,367	5,505,367
800 - Other Services and Charges	1,778,262	2,050,059	2,087,872	2,171,490	2,253,761	2,274,950
970 - Capital Outlays	211,228	243,040	232,881	244,523	256,749	256,749
995 - Other Financing	-102,724	-111,386	-114,596	-120,020	-125,147	-125,801
Total For Expenditures	**10,242,366**	**10,924,388**	**11,308,646**	**11,838,235**	**12,346,351**	**12,483,040**
6611 - Motor Equipment-Capital						
970 - Capital Outlays	11,781,793	9,686,108	7,905,169	10,243,812	11,202,040	9,156,504
995 - Other Financing	0	807,025	806,264	806,333	807,164	805,917
Total For Expenditures	**11,781,793**	**10,493,133**	**8,711,433**	**11,050,145**	**12,009,204**	**9,962,421**
Total For Fleet Management	**22,024,159**	**21,417,521**	**20,020,079**	**22,888,380**	**24,355,555**	**22,445,461**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Increase the total percent of the City fleet's passenger (light) vehicles that is low or no emission	Governmental Excellence Objective 4 – Optimize facilities/ workspaces and technology systems	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually
2 -	Increase the total percent of the City fleet's heavy equipment that is low or no emission	Governmental Excellence Objective 4	Percent of City fleet that is low or no emission, disaggregated by passenger vehicles versus heavy duty vehicles.	Annually
3 -	Decrease the number of vacant FTE positions	Governmental Excellence Objective 3 – Attract, hire, develop, and retain high performing employees.	Number of open vacant FTE positions in Fleet Management	Annually (Calendar Year)
4 -	Decrease the total average gallons of fuel consumed per vehicle	Department-specific goal	Percent change in average gallons of fuel consumed per city vehicle	Annually (Fiscal Year)

Total City Fleet Breakdown



As of 11/7/2024

Low/No-emissions Traditional

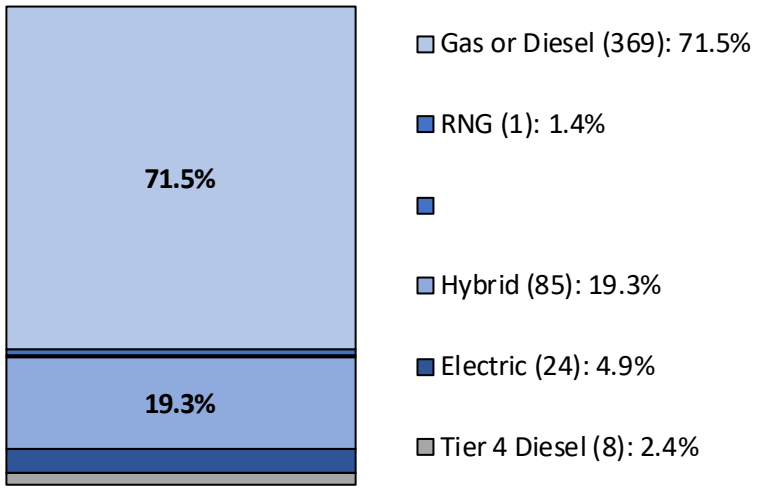
GOAL 1 – Increase the Total Percent of the City's Passenger Fleet (Light) Vehicles that are Low or No Emission

Light Equipment



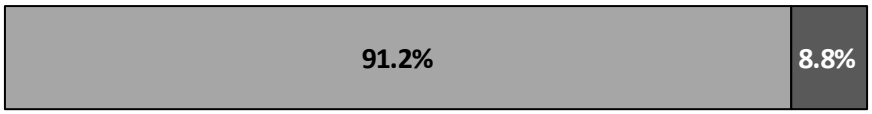
Low/No Emissions (120) Gas or Diesel (369)

Energy Source Breakdown



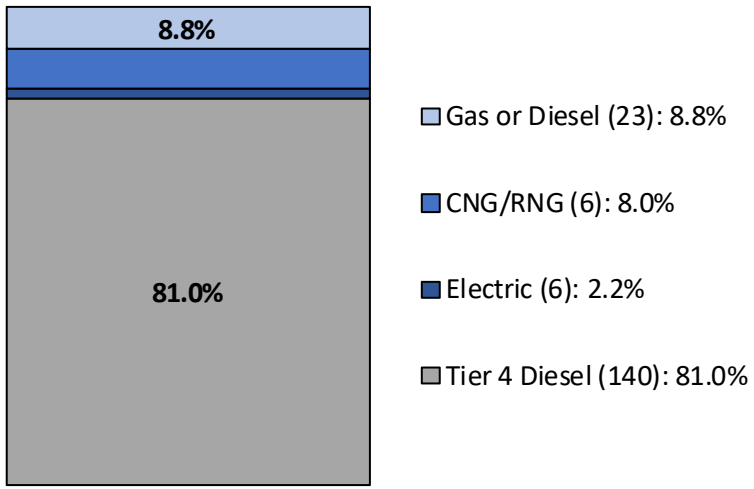
GOAL 2 – Increase the Total Percent of the City's Heavy Equipment that is Low or No Emission

Heavy Equipment

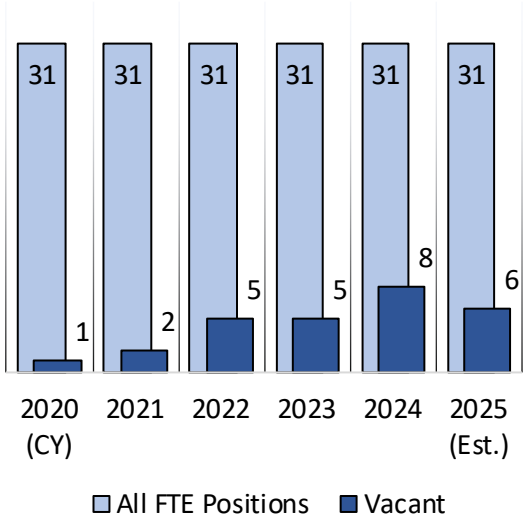


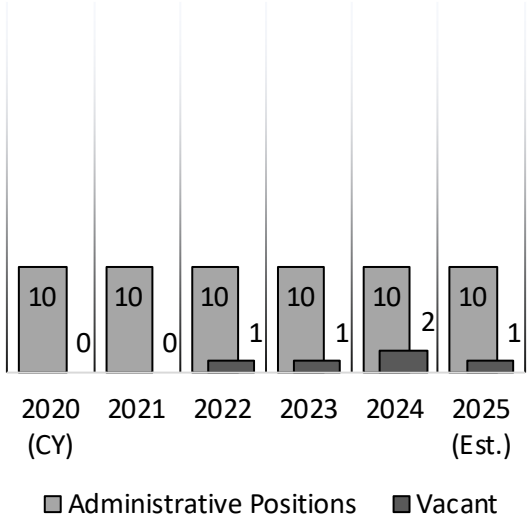
Low/No Emissions (152) Gas or Diesel (23)

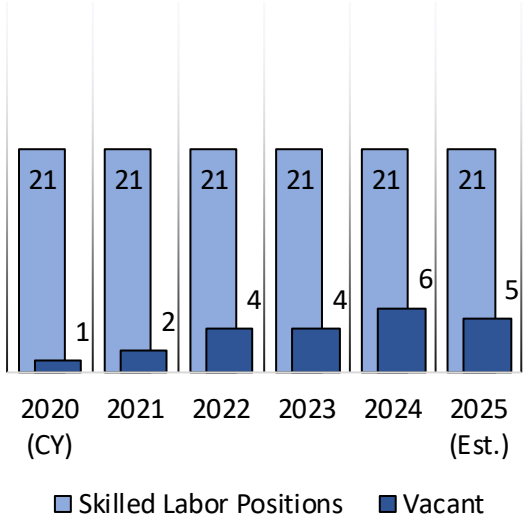
Energy Source Breakdown



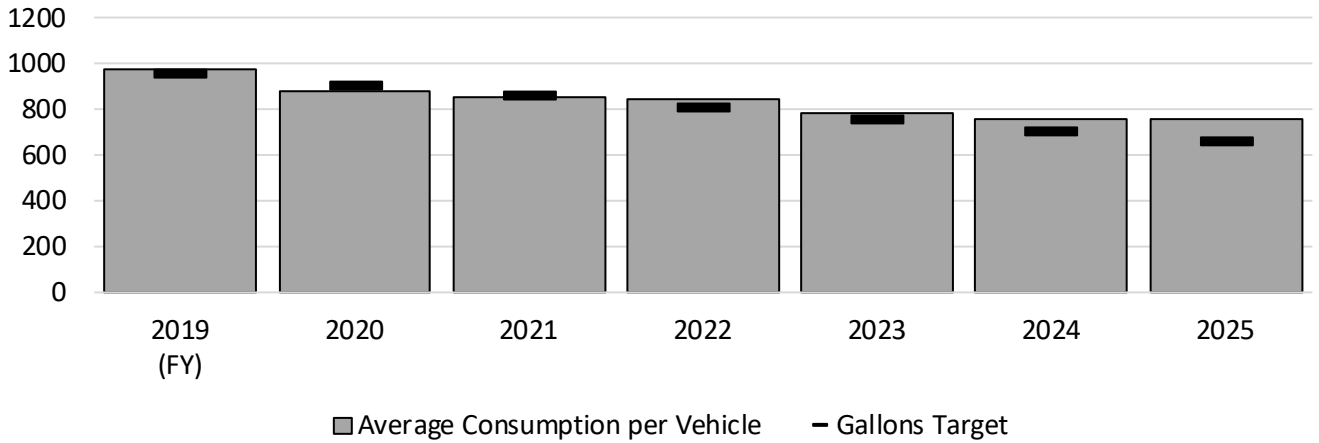
GOAL 3 – Decrease the number of vacant FTE positions







GOAL 4 – Decrease the total average gallons of fuel consumed per vehicle



The Human Resources Department advances City of Grand Rapids values through services that enhance experiences of belonging and wellbeing. Our commitment to HR excellence is provided through each of our six divisions:

1. **Recruitment and Selection:** More analogous to HR Business Partners, we seek to align human resources strategies with organizational plans, values, and goals to increase data-informed decisions. We do this by supporting workforce planning, aspects of employee relations, and compliance. In all we do, we are dedicated to advancing diversity through equity processes.

2. **Training and Organizational Development:** We help position individuals, teams, and the organization to be as effective as possible in elevating quality of life for the City of Grand Rapids. This is done through working to understand their needs, collaboratively working together with others to address those needs, and supporting reinforcement of the change to embed it into work and culture

3. **Employee Benefits / Wellness:** We prioritize the physical and mental well-being of our employees, offering support, resources, and programs that promote health. Our aim is to create a safe, healthy, and respectful workplace with a first-class benefits package that is useful for recruiting and retaining top talent.

4. **Labor Relations:** We maintain the highest ethical standards and ensure compliance with all labor laws and regulations. We are committed to fairness, accountability, and integrity when dealing with workplace issues, investigations, and collective bargaining agreements.

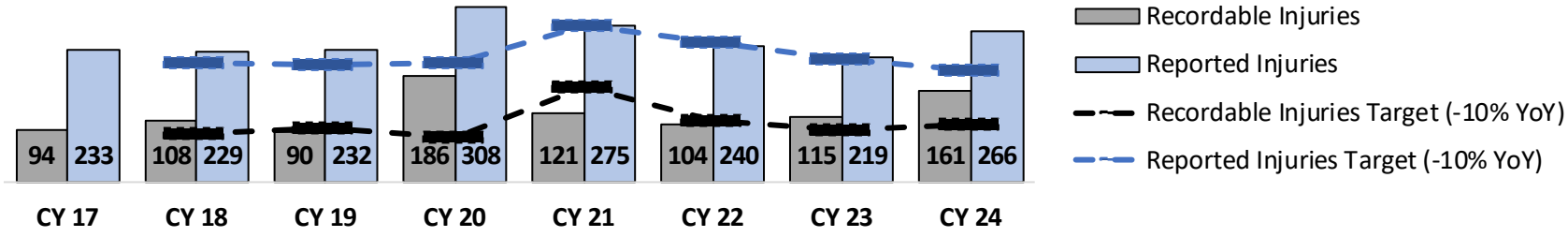
5. **Risk Management:** We seek to ensure all employees have a safe working environment. We enforce all local and federal safety rules and regulations, and we maintain licenses and manage liabilities.

6. **Human Resources Administration:** We support all HR divisions, working collaboratively to provide excellent, timely, and accurate customer service for an ever-changing workforce. Together, we strive to fulfill the mission, vision, and values of the City in its HR practices.

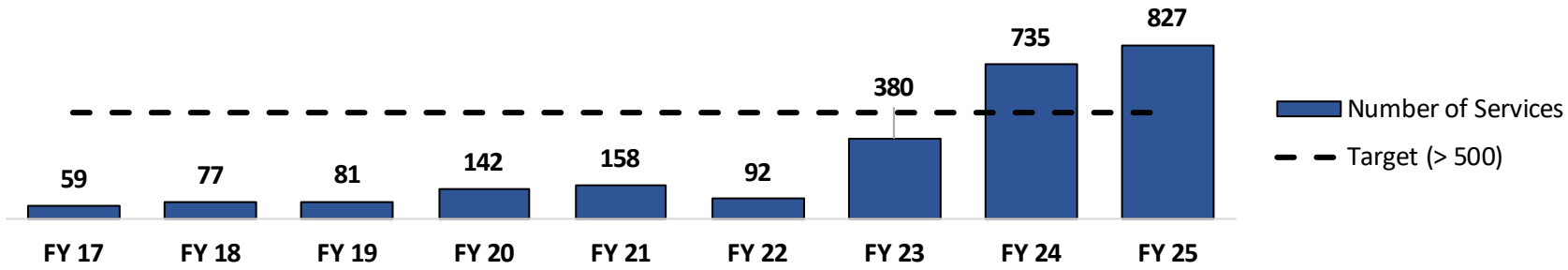
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Human Resources (270)						
1010 - General Fund Operating						
701 - Personnel Services	2,097,633	2,180,557	2,285,061	2,394,528	2,477,918	2,537,565
751 - Supplies	30,000	30,000	30,000	30,000	30,000	30,000
800 - Other Services and Charges	1,530,425	1,583,848	1,556,164	1,578,221	1,601,130	1,616,158
970 - Capital Outlays	7,000	7,000	7,000	7,000	7,000	7,000
Total For Expenditures	**3,665,058**	**3,801,405**	**3,878,225**	**4,009,749**	**4,116,048**	**4,190,723**
6770 - Health Insurance						
701 - Personnel Services	443,739	571,094	594,649	623,941	649,570	667,280
800 - Other Services and Charges	33,168,029	35,055,046	37,379,380	39,893,829	42,582,339	45,456,966
Total For Expenditures	**33,611,768**	**35,626,140**	**37,974,029**	**40,517,770**	**43,231,909**	**46,124,246**
6771 - Other Reserves-Insurance						
701 - Personnel Services	475,753	433,193	460,405	493,739	524,770	549,539
800 - Other Services and Charges	5,537,785	6,066,054	6,006,631	6,359,544	6,442,406	6,832,373
Total For Expenditures	**6,013,538**	**6,499,247**	**6,467,036**	**6,853,283**	**6,967,176**	**7,381,912**
Total For Human Resources	**43,290,364**	**45,926,792**	**48,319,290**	**51,380,802**	**54,315,133**	**57,696,881**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Reduce work-related injuries by 10%. Working with Employee Wellness to create mandatory before-work stretching and movement exercises. Providing additional on-site training to employees in historically high-risk positions (police, fire, forestry, etc.).	Governmental Excellence Objective 3 – Attract, hire, train, and retain high performing employees.	Recordable and Reported Workplace Injuries	Daily, Annually
2 -	Maintain Employee Assistance Program (EAP) participation of 500 or more.	Governmental Excellence Objective 3	Number of Services	Annually
3 -	Support organization efforts to maintain an Employee Turnover Rate of 10% or less.	Governmental Excellence Objective 3	Percent Employee Turnover	Annually

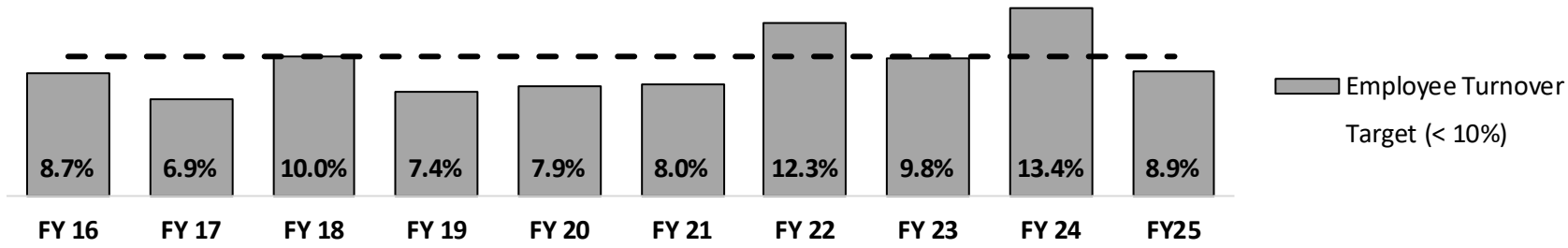
GOAL 1 – Reduce work-related injuries by 10 percent year-over-year



GOAL 2 – Maintain Employee Assistance Program (EAP) participation of 500 or more.



GOAL 3 – Support organization efforts to maintain an Employee Turnover Rate of 10% or less.



INCOME TAX

OVERVIEW / METRICS

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

The department collects more than $100 million in revenue each year that gets split between the general fund, capital reserve, and vital streets. The department's FY2026 budget has no significant changes from FY2025.

Revenue Sources – The Income Tax Department collected $137,880,164.94 in FY2024. This was separated into four categories which are the General Operating Fund (82.767%), Capital Reserve Fund (3.900%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%). For FY2026 these allocations will be modified to the following allocations: General Operating Fund (82.334%), Capital Reserve Fund (4.33%), Vital Streets Fund (11.200%), and Sidewalk Repair Fund (2.133%).

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Income Tax (255)						
1010 - General Fund Operating						
701 - Personnel Services	2,135,848	2,184,900	2,256,898	2,349,976	2,423,000	2,492,919
751 - Supplies	44,150	52,680	55,000	72,000	69,000	70,000
800 - Other Services and Charges	844,347	1,010,697	975,129	1,002,545	1,026,294	1,046,044
970 - Capital Outlays	20,000	47,300	15,000	15,000	15,000	15,000
Total For Expenditures	**3,044,345**	**3,295,577**	**3,302,027**	**3,439,521**	**3,533,294**	**3,623,963**
Total For Income Tax	**3,044,345**	**3,295,577**	**3,302,027**	**3,439,521**	**3,533,294**	**3,623,963**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Advocate for changes to the Michigan Compiled Laws that impact all Grand Rapids' constituents.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Change laws	Annually
2 -	Observe local economic activity through tracking the number of W-2s.	Governmental Excellence Objective 2	Number of W-2s	Annually
3 -	Ensure effective communication and accessibility with public by offering extended business hours.	Engaged and Connected Community Objective 2 – Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Number of customers helped outside of business hours	Annually

GOAL 1 – Advocate for changes to the Michigan Compiled Laws that impact all Grand Rapids' constituents

With Covid and changes 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.

2) Add section to include Sub S flow-through income as taxable income of a resident.

a. Add a credit for a resident taxpayer with taxable income from an S corporation. Grand Rapids and Flint are the only Cities that allow for the credit pass through from the S corporate to the individual return. Without have the pass through there is an actual double taxation. When the law was written S corporations were considered a disregarded entity by the State of Michigan and the City Ordinances were not updated to reflect the changes of the State of Michigan.

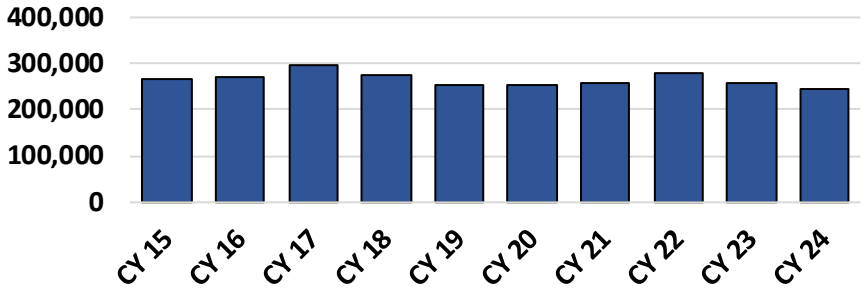
3) Repeal or change section that relates to deductibility of 2106 expenses. All other deductions state that it follows the IRS rules on each subject except the 2106 expenses. If we add the "following the IRS" this would allow us to accept or not accept the same as the federal. The way we previously watched for abuse of the 2106 expenses was by requested a copy of the federal return.

4) Add the words "severance pay" to section describing types of income taxable to non-residents. In order to get the compensation on the non-resident side you have to go to the definition of compensation while on the resident side it lists all compensation types. This would just be an expansion on the definition. The proration of severance pay is determined on the average of the past three years earned as a non-resident. This does not change any taxability of the severance.

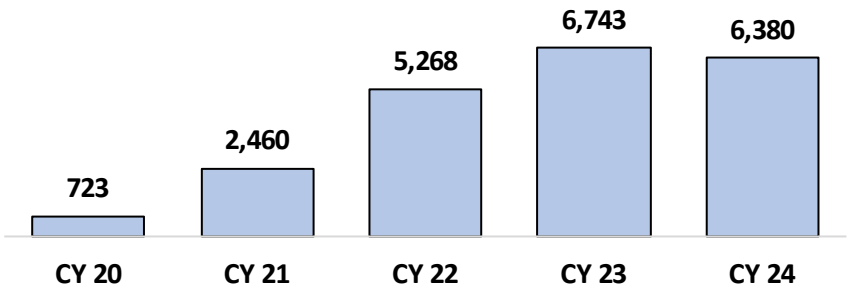
5) Set penalty section to be the same as under Michigan Department of Revenue Act .

a. Add penalty for failure to file W-2s. When a company fails to file forms there is currently no penalty. The Cities are unable to reconcile the accounts until the forms are filed or verify withholding on an individual return. If there is no money due on a withholder there would be no penalty for them not filing a W-2 with a City. By not having the W-2s this can directly impact our ability to verify and give refunds to taxpayers.

GOAL 2 – Number of W-2s



GOAL 3 – Customers helped outside normal business hours



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.

Services – Information Technology (IT) is an internal service department and has an overall budget of $8.44 million in FY26. Its accounting structure includes an operating fund (6800), a capital fund (6810), and a financial management system (FMS) fund (6820), within the City's general capital fund (4010). IT currently supports approximately 1,500 users with 1,700 endpoints and a data center of approximately 250 servers. Wired and wireless services, telephony, data storage and backup, Internet connectivity, desktop support, and enterprise solutions are all service delivery categories provided by IT. IT also supports numerous integrations, Single Sign On (SSO) capacity for Software as a Service solutions in the cloud, coordinates cybersecurity activities and awareness training, and acts as a fiduciary for major departmental frameworks. IT engages multiple vendors in the area to provide the organizational support structure.

Revenue Sources – As an internal service department, all direct and indirect IT operational costs are recovered through an applicable charge-back model. Budgeted costs are aligned to actual costs annually, and cost of living increases (COLA) are applied where known or appropriate. The IT Capital fund is evaluated and updated annually based on planned capital projects, which are projected 5 years out.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Information Technology (228)						
4010 - Capital Improvement						
800 - Other Services and Charges	0	0	215,000	204,251	194,037	184,336
Total For Expenditures	**0**	**0**	**215,000**	**204,251**	**194,037**	**184,336**
6800 - Information Tech-Operating						
701 - Personnel Services	449,908	455,731	467,144	485,380	495,872	506,368
751 - Supplies	17,306	17,306	17,645	17,995	18,355	18,355
800 - Other Services and Charges	6,719,150	7,303,404	7,446,440	7,676,440	7,922,808	8,174,236
Total For Expenditures	**7,186,364**	**7,776,441**	**7,931,229**	**8,179,815**	**8,437,035**	**8,698,959**
6810 - Information Technology-Capital						
970 - Capital Outlays	223,095	640,000	418,128	1,149,847	898,270	445,000
Total For Expenditures	**223,095**	**640,000**	**418,128**	**1,149,847**	**898,270**	**445,000**
Total For Information Technology	**7,409,459**	**8,416,441**	**8,564,357**	**9,533,913**	**9,529,342**	**9,328,295**

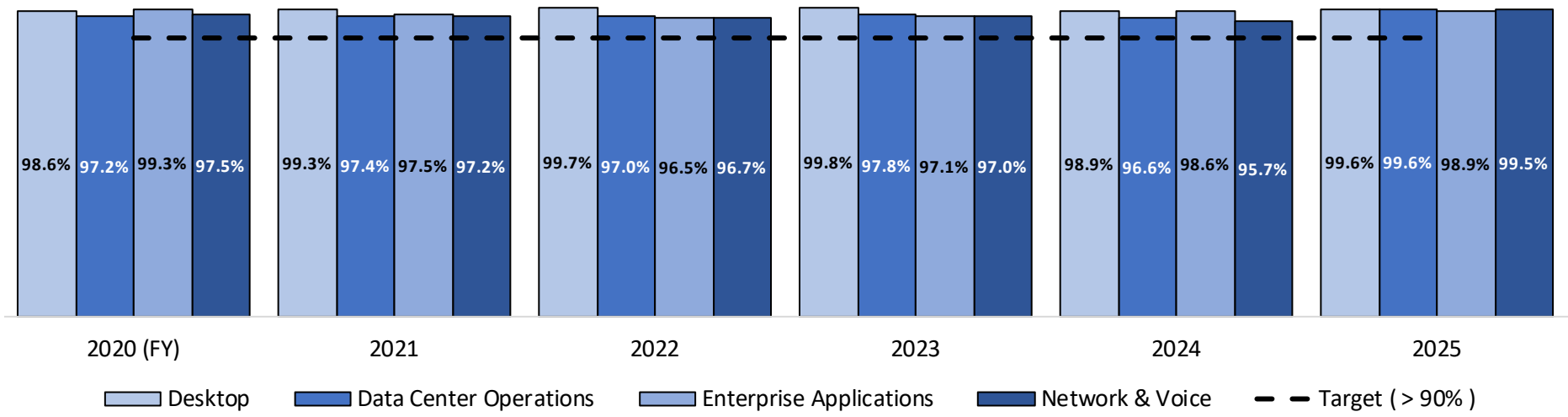
Expenditures – The IT Department covers all upfront operational expenses, both direct and indirect, associated with maintaining a safe, sustainable and industry aligned IT program. The FY26 budget breakdown is as follows:

- Software/Hardware Capital Management (growth and improvement) - 11%
- Staffing (contract and internal)- 30.09%
- Contract Staffing- %; Internal Staffing- 5.44%
- Software/Hardware Maintenance Agreements- 45%
- General Overhead- 2%
- Telecommunications/Fiber- 7%
- Non-Operational Contributions- 1%

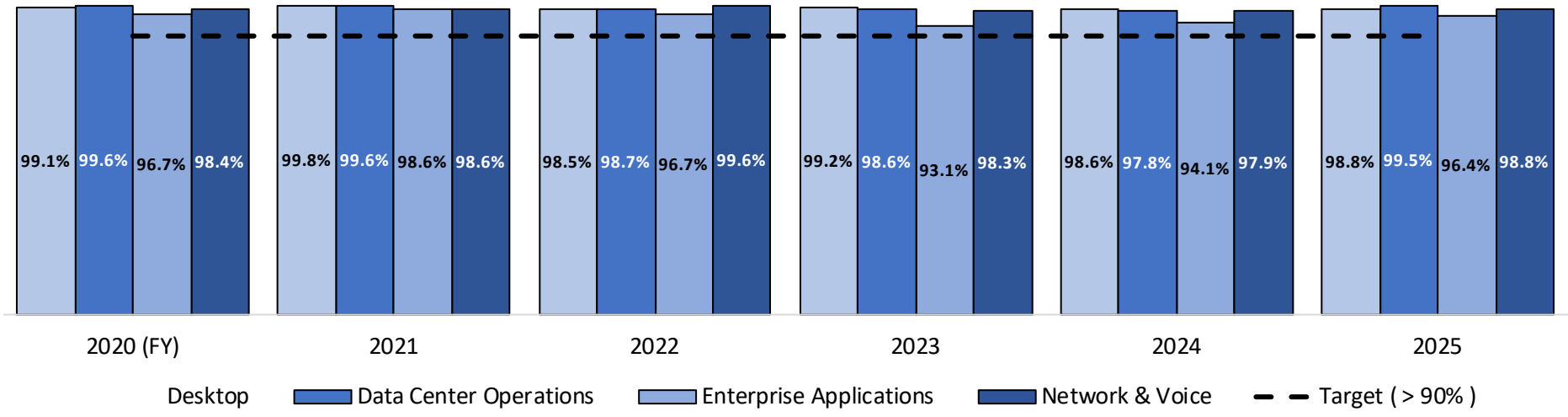
The FY26 budget represents a 5.3% increase over the FY25 adopted budget. There are very few new solutions represented in FY26 budget. The increase in FY26 is primarily representative of a cloud migration for the City's permitting software, increases from Broadcom/VMWare, the integration of solutions paid for with grant dollars in previous budgets as well as typical contractual increases.

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
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.	Department-specific	Percent of incidents that are responded to within 8 business hours incident ticket creation	Annually
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.	Department-specific	Percent of incidents that are resolved within 8 business hours after initial response	Annually
3 -	Achieve a 3.5 out of 4 (or 87.5%) monthly average Customer Satisfaction Survey (CSAT) score by continuing to implement customer service protocols and following up with survey participants for improvement.	Department-specific	Customer satisfaction score as a percent of grading criteria (out of 4 points)	Annually
4 -	Tracking the number of employees that require remedial Cyber Security Awareness Training to raise skills of employees while reducing risk.	Government Excellence Objective 4 – Optimize facilities/ workspaces and technology systems	Percent of staff requiring remedial cybersecurity training	Annually
5 -	Reach and maintain a National Cyber Security Readiness (NCSR) score of 5 or above. The NCSR is a voluntary survey that evaluates an organization's IT practices; a score of 5 or higher indicates a level of maturity in these best practices.	Government Excellence Objective 4	Nationwide Cyber Security Review Score	Annually

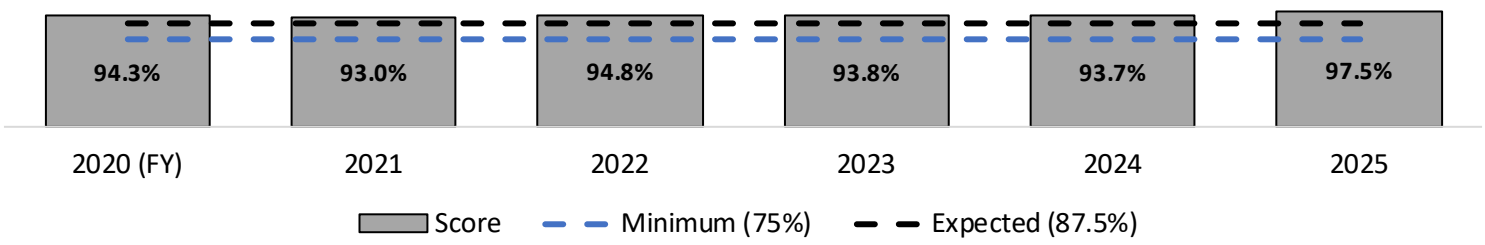
GOAL 1 – Response SLA metrics by year



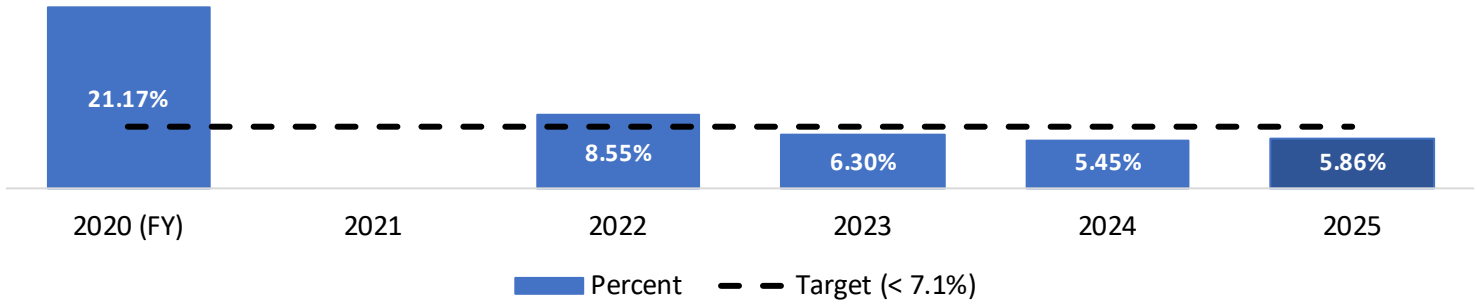
GOAL 2 – Resolution SLA metrics by year



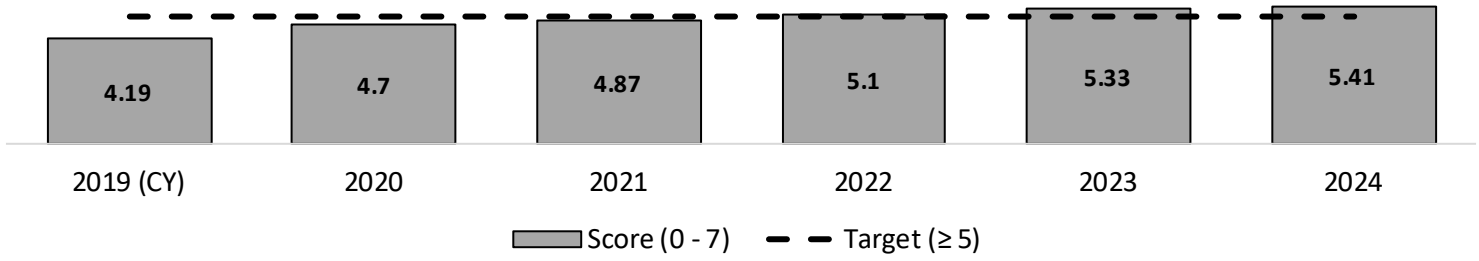
GOAL 3 – Customer satisfaction score



GOAL 4 – Percent of Staff Requiring Remedial Cyber Security Training



GOAL 5 – Nationwide Cyber Security Review (NCSR) for the City



Grand Rapids Public Library has been in service since 1871. It is one of the only City departments that is governed by an independent publicly elected Board of Library Commissioners. The Board is responsible for setting library policy and approving the library's annual budget and fee structure. Currently, the library maintains and operates at eight physical locations throughout all three City wards.

As stated in the library's Board approved Strategic Framework, the library's mission is to inspire opportunity, connection, and innovation. The framework states four main initiatives: 1) Looking Outward, 2) Creating Inspiring Spaces and Experiences, 3) Transforming Our Culture, and 4) Being Visible and Valuable to the Community. As we continue moving forward within our three-year framework, the library's focus will be to establish a sustainable model in terms of staffing, materials, and facilities that aligns with library initiatives and City objectives as a whole.

Revenues: The vast majority (approximately 95% in FY25) 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 $12 million per fiscal year. The second millage expires after a 20-year term and accounts for approximately $2 million per fiscal year. FY26 will be the eighth 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 $800k of the library's $14.9 million FY25 budget.

The library's Capital Fund only sources of revenue is the annual transfer from the Operating Fund and interest revenue. The library also has a Trust (2712) that earns a modest amount of interest each year.

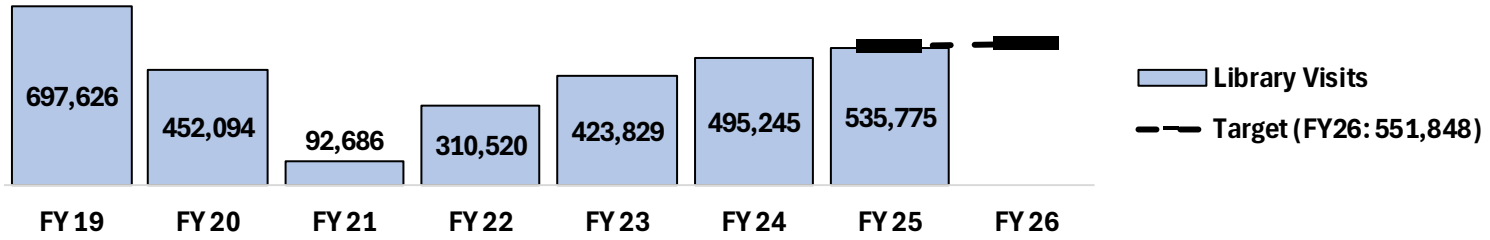
Expenditures: Staffing, materials, building maintenance and utilities, and the transfer to the Capital Fund account for over 85% of the Operating Fund's annual expenditures. The remaining operating line items such Furniture and Community Promotion (programming) tend to fluctuate year-to-year based on what is needed/requested for a particular upcoming year.

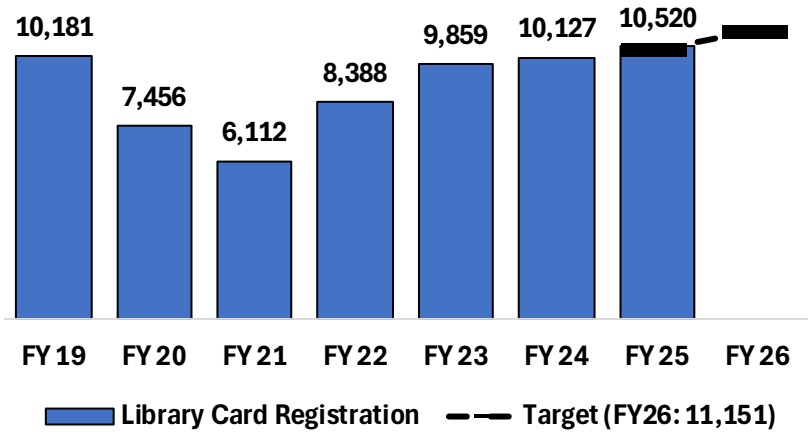
In FY25, the library is engaged in a staffing assessment project that is focused on the staff structure, hours of operation, and facility usage of all eight locations. The library also is planning to undergo strategic planning in the spring of 2025. The goal is to develop a new three-year plan that takes effect FY27-30. It will focus on crafting organizational priorities that factor in results from the current staffing assessment project. For the upcoming FY26 cycle, the library will continue to build an operating budget based closer to recent spending levels more reflective of post pandemic trends. These include, but are not limited to, Community Promotion, Professional Development, and Conferences and Travel. This will help ensure a more efficient forecasted budget that will be more useful in long-term decision making. FY26 requests of note are an approximately $70k increase across supplies and maintenance to adequately maintain facilities. This increase is expected to apply to operating budgets in the future. There is also an approximate 85k furniture request. This is to fund a sightlines project intended to improve service layouts in the library's physical spaces.

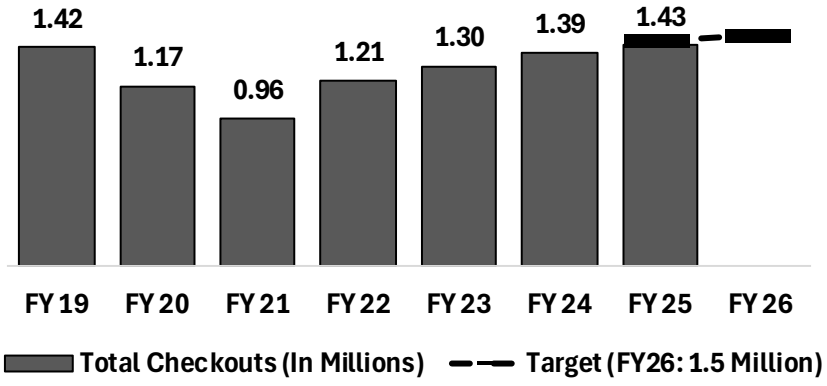
The Capital Fund's annual spending is based on the library's Asset Management Plan. This plan reviewed annually by the library's Facilities Manager and CFO. Based on what is needed versus available funding, the plan is updated accordingly at least five years out each budget cycle. After the close of FY24, it maintains a fund balance of approximately $624k. The Library Trust (2712) does not have any spending activity annually.

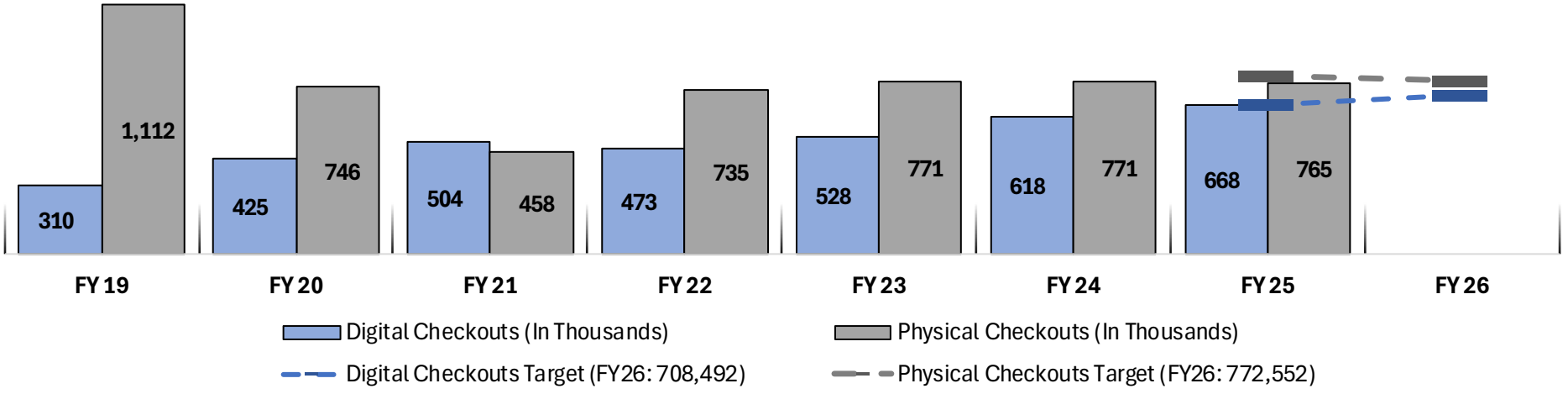
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Library (790)						
2710 - Public Library Operating						
701 - Personnel Services	9,335,343	9,523,092	9,796,677	10,105,869	10,354,877	10,566,376
751 - Supplies	1,860,000	1,890,000	1,890,000	1,890,000	1,890,000	1,890,000
800 - Other Services and Charges	3,318,254	3,098,127	2,956,329	2,975,589	2,995,560	3,016,272
970 - Capital Outlays	236,100	280,500	105,000	105,000	105,000	105,000
995 - Other Financing	100,000	700,000	1,000,000	1,050,000	1,100,000	1,150,000
Total For Expenditures	**14,849,697**	**15,491,719**	**15,748,006**	**16,126,458**	**16,445,437**	**16,727,648**
2711 - Public Library Grants/Projects						
970 - Capital Outlays	46,000	313,100	299,000	1,095,000	190,000	277,000
Total For Expenditures	**46,000**	**313,100**	**299,000**	**1,095,000**	**190,000**	**277,000**
Total For Library	**14,895,697**	**15,804,819**	**16,047,006**	**17,221,458**	**16,635,437**	**17,004,648**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Increase Library usage and engagement	Department specific	Library Visits	Annually
			Library Card Registrations	Annually
			Total Checkouts	Annually
			Physical Checkouts	Annually
			Digital Checkouts	Annually




10,181
7,456
6,112
8,388
9,859
10,127
10,520
FY 19
FY 20
FY 21
FY 22
FY 23
FY 24
FY 25
FY 26
Library Card Registration
Target (FY26: 11,151)


1.42
1.17
0.96
1.21
1.30
1.39
1.43
FY 19
FY 20
FY 21
FY 22
FY 23
FY 24
FY 25
FY 26
Total Checkouts (In Millions)
Target (FY26: 1.5 Million)


310
1,112
425
746
504
458
473
735
528
771
618
771
668
765
FY 19
FY 20
FY 21
FY 22
FY 23
FY 24
FY 25
FY 26
Digital Checkouts (In Thousands)
Physical Checkouts (In Thousands)
Digital Checkouts Target (FY26: 708,492)
Physical Checkouts Target (FY26: 772,552)

MOBILE GR

OVERVIEW

Mobile GR is the City's consolidated parking services and mobility department and serves to provide safe, efficient, and equitable parking and mobility for all residents and visitors. The department manages 9 parking ramps, 15 surface parking lots, and 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 40,000 traffic signs; develops transportation and mobility policies; and conducts multimodal traffic engineering assessments, designs, and improvements. Mobile GR's efforts provide residents and visitors with better transportation options to access jobs, services, and amenities in alignment with the City Strategic Plan and the Equitable Economic Development and Mobility Strategic Plan. Mobile GR manages two separate budget departments, Parking – 523 and Traffic Safety – 519. This requires extensive coordination as the two legacy funds often do not align with the needs of advancing mobility and the priorities in these strategic plans.

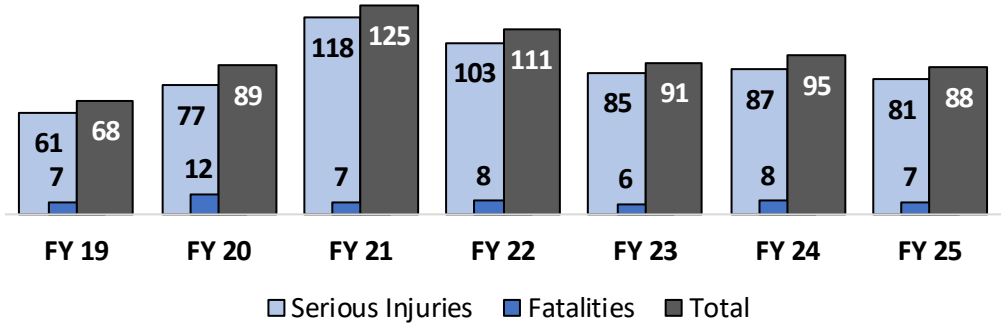
Mobile GR collects revenue into the Parking – 5140 fund through parking fees at both on- and off-street facilities, as well as a limited amount from parking enforcement fines. In FY24, the department collected parking revenue of $23.0 (budgeted for $24.1M in FY25), primarily from on- and off-street parking system user fees. Parking expenditures were $22.0M in FY24 and budgeted for $24.0M in FY25, and are primarily used for maintenance of parking facilities, funding of the DASH shuttle, and implementation of other mobility initiatives and innovations. The Traffic Safety – 2020 fund received $2.2M in revenue for FY24 and budgeted for $1.9M in FY25, most of which comes from traffic signal work for other jurisdictions as well as barricading services. Expenditures were $6.3M for FY24 and budgeted for $7.3M in FY25. This funding provides for general traffic safety operations and supplies. The gap between Traffic Safety – 519 revenue and expenditures is funded by the Major and Local Streets fund, which has been dynamic in the pandemic years due to fluctuations in the gas/weight tax revenue provided by the State.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Parking (523)						
5140 - Parking Operating						
701 - Personnel Services	5,478,729	5,702,214	5,959,348	6,271,837	6,519,456	6,721,475
751 - Supplies	240,525	336,107	349,190	362,817	377,012	391,797
800 - Other Services and Charges	10,680,527	10,945,247	11,056,389	11,400,983	11,779,289	12,117,707
970 - Capital Outlays	122,500	119,877	123,474	127,180	130,996	134,926
990 - Debt Service	521,187	460,624	405,635	355,061	301,029	233,434
995 - Other Financing	6,925,000	5,172,144	5,202,821	6,144,029	4,768,490	5,254,280
Total For Expenditures	**23,968,468**	**22,736,213**	**23,096,857**	**24,661,907**	**23,876,272**	**24,853,619**
5141 - Parking Capital Projects						
970 - Capital Outlays	7,085,000	5,332,144	5,362,821	6,304,029	4,928,490	5,414,280
Total For Expenditures	**7,085,000**	**5,332,144**	**5,362,821**	**6,304,029**	**4,928,490**	**5,414,280**
Total For Parking	**31,053,468**	**28,068,357**	**28,459,678**	**30,965,936**	**28,804,762**	**30,267,899**

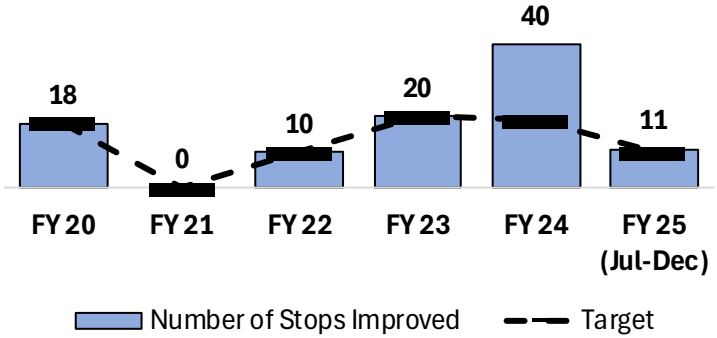
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Traffic Safety (519)						
2020 - Major Streets						
701 - Personnel Services	3,086,258	3,345,086	3,489,789	3,663,117	3,790,232	3,891,408
751 - Supplies	1,196,676	1,342,726	1,383,008	1,424,499	1,467,233	1,511,250
800 - Other Services and Charges	2,873,677	2,911,320	2,988,602	3,079,409	3,180,937	3,263,917
970 - Capital Outlays	64,406	135,590	93,308	96,107	98,990	101,960
995 - Other Financing	-50,000	-50,000	-51,500	-53,045	-54,363	-56,275
Total For Expenditures	**7,171,017**	**7,684,722**	**7,903,207**	**8,210,087**	**8,483,029**	**8,712,260**
2030 - Local Streets						
701 - Personnel Services	124,712	128,653	134,480	141,681	147,557	151,413
Total For Expenditures	**124,712**	**128,653**	**134,480**	**141,681**	**147,557**	**151,413**
4050 - Streets-Capital Projects						
970 - Capital Outlays	939,545	200,000	200,000	200,000	200,000	200,000
Total For Expenditures	**939,545**	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	1,045,000	924,900	924,900	924,900	924,900	924,900
Total For Expenditures	**1,045,000**	**924,900**	**924,900**	**924,900**	**924,900**	**924,900**
Total For Traffic Safety	**9,280,274**	**8,938,275**	**9,162,587**	**9,476,668**	**9,755,486**	**9,988,573**

Department Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure	Reported
1 -	Implement Vision Zero	Mobility, Objective 1 - 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
2 -	Increase DASH and micromobility (bike and scooter) ridership	Mobility, Objective 2 - Create an accessible, low to no carbon multi-modal transportation experience and reduce single-occupant vehicle travel through innovative 21st century mobility options.	DASH and micromobility (bike and scooter) ridership	Monthly
3 -	Invest in transit stop asset management	Mobility, Objective 3 - 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 transit shelters improved	Annually

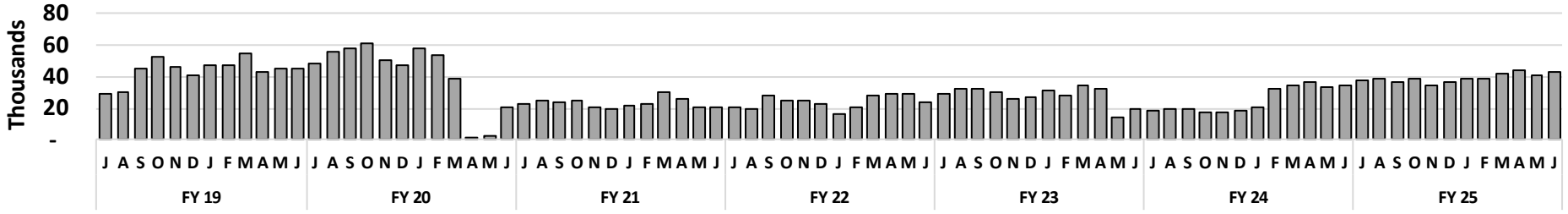
GOAL 1 – Implement Vision Zero

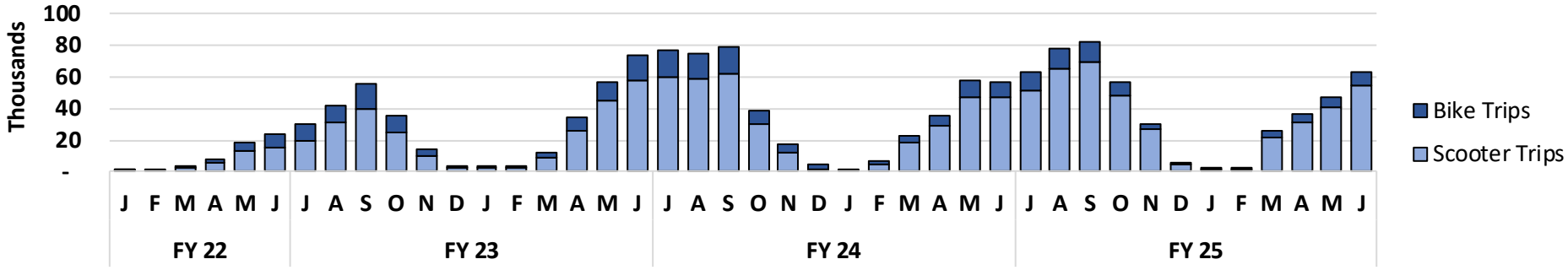


GOAL 3 – Transit shelter improvements



GOAL 2 – Increase DASH and micromobility ridership





OUR COMMUNITY'S CHILDREN

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 Grand Rapids Public Schools students including those who are first-generation and students of color. The office accomplishes its goals through direct service programming and system-building work with community partners to leverage efforts for optimal outcomes for youth.

Revenue Sources – Our Community's Children utilizes general fund dollars, grants and donations to support staffing, programming and system-building efforts.

Expenditures – The general fund allocation supports day-to-day operations, i.e. building rental, IT services, parking, printing and publishing, travel and training, telephone, supplies and computer equipment. It also provides support for the Mayor's Youth Council, post-secondary efforts, wages for an intern and a temporary employee to assist in the facilitation of the GRow1000 Summer Youth Employment Program. The general fund allocation also supports 50% of a 1.0 FTE for the Executive Director. In addition, the FY26 budget includes a supplemental salary request for an existing position that was approved. This Admin. Analyst 1 position supports the facilitation of direct service programming of the GRow1000 Summer Youth Employment Program, GRow1000 Employer Community of Practice, GRow1000 Academy, Mayor's Youth Council and other day-to-day operations.

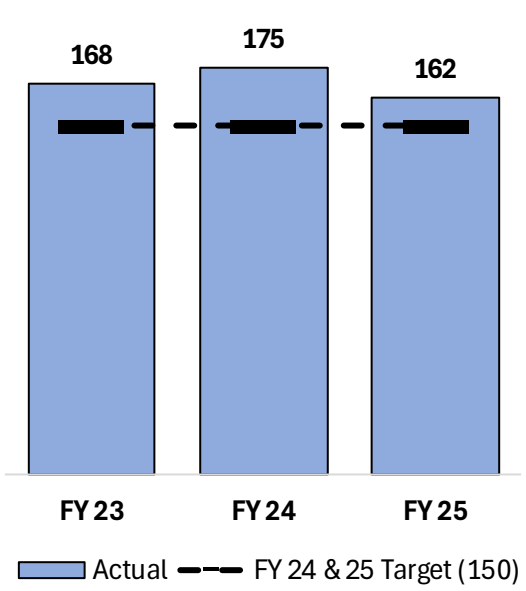
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Our Community's Children (698)						
1010 - General Fund Operating						
Expenditures						
701 - Personnel Services	190,860	331,181	340,640	351,750	360,149	368,139
751 - Supplies	1,000	1,000	1,000	1,000	1,000	1,000
800 - Other Services and Charges	129,641	130,293	132,775	139,839	140,808	141,595
970 - Capital Outlays	13,000	12,400	13,000	9,000	9,000	9,000
Total For Expenditures	**334,501**	**474,874**	**487,415**	**501,589**	**510,957**	**519,734**
Total For Our Community's Children	**334,501**	**474,874**	**487,415**	**501,589**	**510,957**	**519,734**

OUR COMMUNITY'S CHILDREN

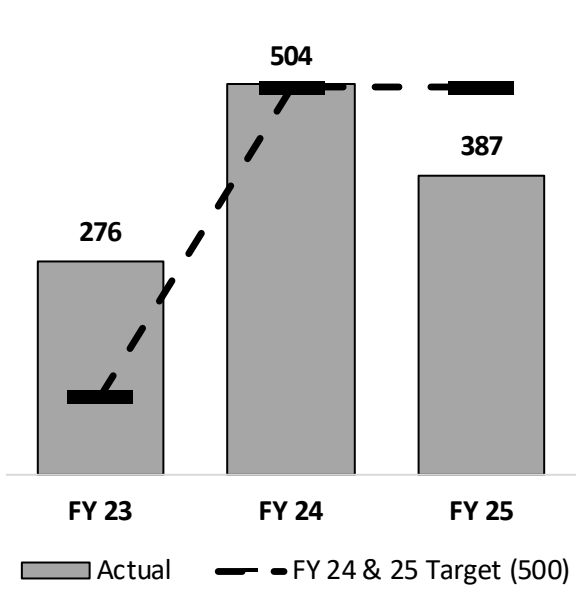
METRICS

Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 - Place for employment 150 city youth annually through GROW1000.	Economic Prosperity and Affordability Objective 2 – Support the creation, retention and growth of businesses that enhance residents' employment opportunities.	Number of youth placed and employed	Annually
2 - Serve 500 new students through in-studio and virtual appointments through the T2C Studio for college navigation and scholarship services.	Economic Prosperity and Affordability Objective 2	Number of youth seeking appointments for service	Annually
3 - Increase the number of city youth engaged in civic affairs and projects to 100 through the Mayor's Youth Council.	Engaged and Connected Community Objective 2 - Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Number of youth enrolled in program and participating in activities	Annually

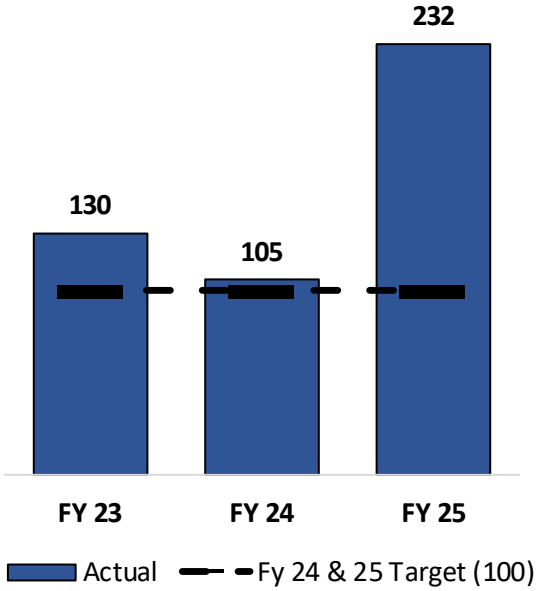
GOAL 1 – Place 150 City youth annually through GROW1000



GOAL 2 – Serve 500 new students for college navigation and scholarship services



GOAL 3 – Increase the number of City youth engaged in civic affairs



PARKS AND RECREATION

OVERVIEW

The Department of Parks and Recreation is responsible for the maintenance and asset management of the city's 94 parks and trails, 6 city cemeteries, Indian Trails Golf Course and all City owned trees. The department also oversees recreation programming including adult and youth classes, GR Outside, summer day camps, skating at Rosa Parks Circle and shelter rentals.

Mission: *"To provide our community with inspirational experiences through the responsible management and collaborative stewardship of the City's natural, educational, and cultural resources."*

Vision: *"Creating and supporting a healthy, vibrant community through active neighborhoods, inclusive programs and events, innovation and best practices, exceptional services and embracing diversity"*

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

Healthy Community: Expand programs and initiatives that support the physical, mental, and emotional well-being of all Grand Rapidians.
1. Increase the number of youth and families connected to nature through expanded recreational and educational opportunities.
2. Provide inclusive and accessible programming.
3. Provide high quality programming that meets the needs of the diverse population we serve.
4. Enhance safety of park spaces through activation, engagement and amenities.

Business Management and Finance: Expand and improve tools, procedures, and systems for staff to work efficiently, demonstrate fiscal responsibility and maximize effectiveness.
1. Sustain a financial plan that supports our strategic direction and drives innovative revenue generating strategies.
2. Increase resident and stakeholder awareness of the park system and programming through meaningful engagement and strategic marketing.
3. Develop and implement a data driven strategy and performance management framework that supports the department's mission, vision and core values.

Environmental Stewardship: Use an ecological framework to inform design, maintenance, and programming in the park system in a way that celebrates and preserves the city's natural resources.
1. Increase grade levels of park maintenance per the 2019 Parks and Recreation Strategic Master Plan.
2. Enhance the resiliency of the park system through renaturalization, green infrastructure, maintenance standards and other sustainability initiatives.
3. Create and fund a proactive and sustainable forestry operation that maximizes resources to care for the health of the city's trees.

Capital Investment & System Planning: Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.
1. Expand parks and active open spaces to reduce disparities in park deficient neighborhoods.
2. Close gaps in the City's segments of regional multi-use trail system.
3. Increase accessibility and inclusivity to create diverse experiences of park spaces and foster ownership.
4. Ensure Grand Rapids riverfront parks are a recognizable icon and economic driver for the department and the city.
5. Create equitable community engagement opportunities to increase city-wide collaboration in park improvement projects.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision and values.

2. Examine organizational structure and staffing strategies to ensure an adequate pipeline of quality employees.
3. Develop and maintain a workplace culture based on City and department values that improves employee communications, engagement, and satisfaction.

The Parks and Recreation Operating and Capital Funds The 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, pool operations, planning/engagement and providing a variety of recreational programs. The funding sources are General Operating Fund Support, Park Tax Millage and recreation program fees. The Parks Capital Fund was created in 2024. Annual transfers are made from the operating fund to the capital fund to support park investments.

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

The Cemetery Operating Fund is where the sale and maintenance of lots in the six City-owned Cemeteries occur. 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. The fund also receives annual funding for capital investments in the cemetery system

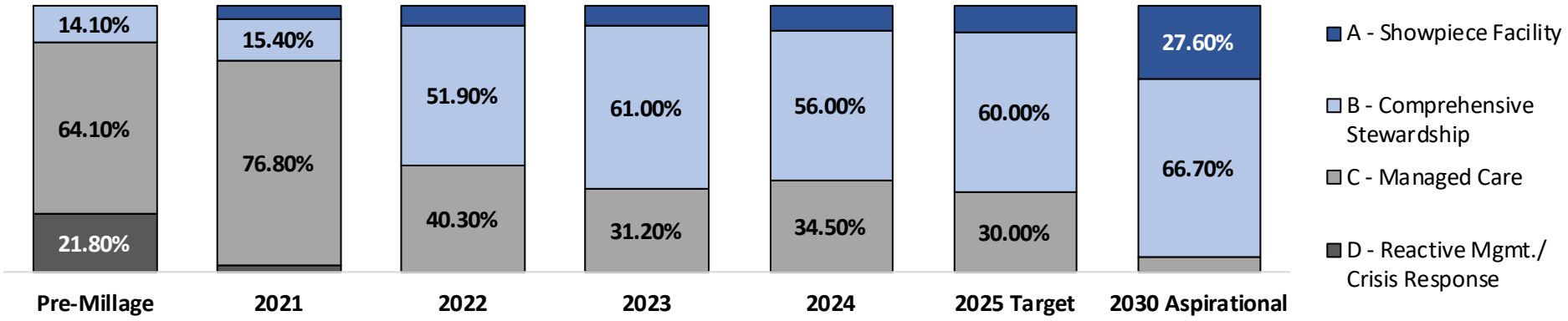
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Cemetery (567)						
1510 - Cemetery Perpetual Care						
995 - Other Financing	216,540	191,500	161,500	139,000	129,000	129,000
Total For Expenditures	**216,540**	**191,500**	**161,500**	**139,000**	**129,000**	**129,000**
4080 - Parks-Capital Projects						
970 - Capital Outlays	0	1,399,000	1,077,000	520,000	513,000	350,000
Total For Expenditures	**0**	**1,399,000**	**1,077,000**	**520,000**	**513,000**	**350,000**
5020 - Cemetery Operating						
701 - Personnel Services	706,527	704,814	734,643	769,633	798,649	824,603
751 - Supplies	37,475	39,275	38,765	39,366	39,979	40,605
800 - Other Services and Charges	868,621	857,827	866,903	887,768	909,274	931,309
970 - Capital Outlays	4,000	49,400	47,300	0	5,000	5,200
995 - Other Financing	121,365	1,518,325	1,196,250	639,250	632,250	469,250
Total For Expenditures	**1,737,988**	**3,169,641**	**2,883,861**	**2,336,017**	**2,385,152**	**2,270,967**
Total For Cemetery	**1,954,528**	**4,760,141**	**4,122,361**	**2,995,017**	**3,027,152**	**2,749,967**

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Golf Course (784)						
5840 - Golf Course						
701 - Personnel Services	585,991	618,920	637,781	659,396	676,391	691,335
751 - Supplies	121,425	141,301	134,058	136,669	139,332	142,063
800 - Other Services and Charges	478,560	550,651	578,475	585,064	598,307	607,604
970 - Capital Outlays	83,500	292,500	161,000	45,000	123,500	54,200
995 - Other Financing	25,000	50,000	50,000	50,000	50,000	50,000
Total For Expenditures	**1,294,476**	**1,653,372**	**1,561,314**	**1,476,129**	**1,587,530**	**1,545,202**
Total For Golf Course	**1,294,476**	**1,653,372**	**1,561,314**	**1,476,129**	**1,587,530**	**1,545,202**

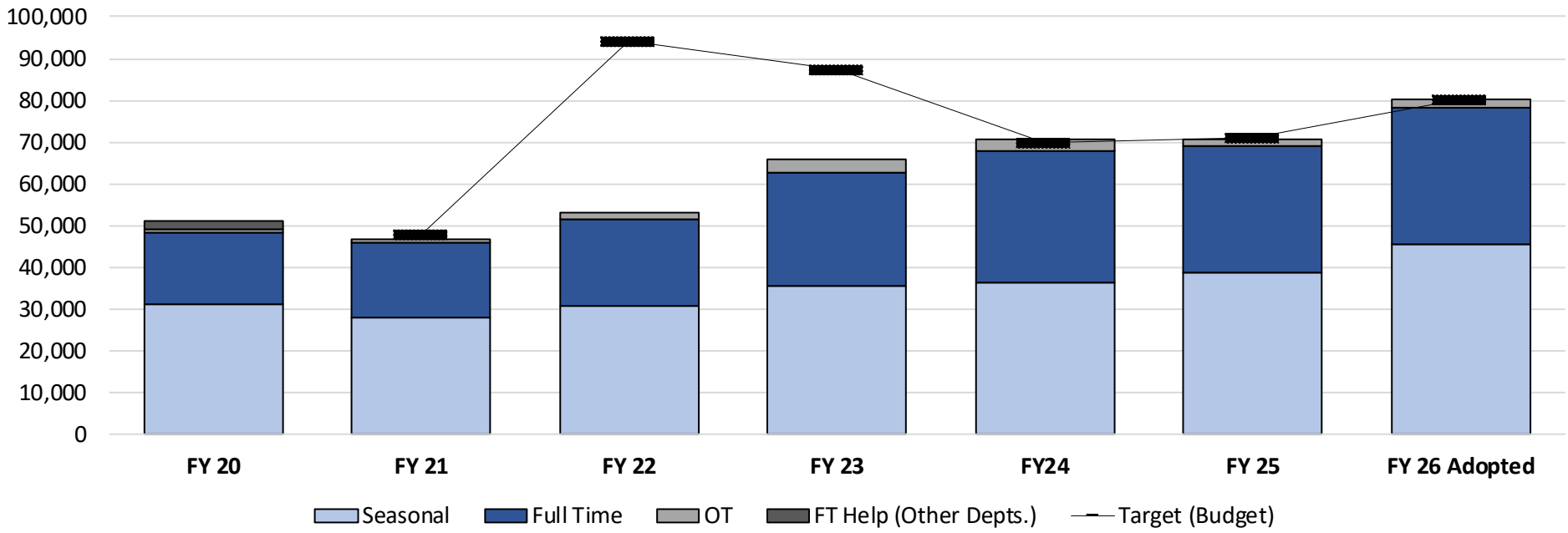
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Parks and Recreation (751)						
2080 - Parks & Recreation						
701 - Personnel Services	6,194,083	6,670,848	6,915,953	7,209,510	7,453,338	7,648,098
751 - Supplies	461,836	529,520	540,483	550,014	559,739	569,855
800 - Other Services and Charges	6,043,242	7,141,855	6,289,350	6,480,820	6,654,597	6,836,496
970 - Capital Outlays	197,745	180,443	272,543	88,443	79,343	87,643
990 - Debt Service	736,000	778,125	778,000	777,125	775,500	773,125
995 - Other Financing	1,738,128	1,950,176	1,851,074	1,942,123	1,934,459	1,927,525
Total For Expenditures	**15,371,034**	**17,250,967**	**16,647,403**	**17,048,035**	**17,456,976**	**17,842,742**
4080 - Parks-Capital Projects						
970 - Capital Outlays	2,240,000	2,335,247	2,236,145	2,327,194	2,319,530	2,312,596
Total For Expenditures	**2,240,000**	**2,335,247**	**2,236,145**	**2,327,194**	**2,319,530**	**2,312,596**
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	**18,099,534**	**19,824,714**	**19,122,048**	**19,613,729**	**20,015,006**	**20,393,838**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	
1 -	Increase the grade level of the park system	Health and Environment Objective 2 – Ensure equitable access to and use of green space and recreation offerings.	Grade level	Annually
2 -	Increase the total maintenance labor hours invested in the park system	Health and Environment Objective 2	Number of labor hours	Annually
3 -	Increase ratio of tree plantings to tree removals each year	Health and Environment Objective 1 – Reduce carbon emissions, support climate adaptation and increase climate resiliency.	Number of trees planted ---------- Number of trees removed	Annually ---------- Annually
4 -	Increase community engagement	Engaged and Connected Community Objective 2 – Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Number of attendees	Annually
5 -	Increase leveraged funding per year	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Funding per year	Annually
6 -	Increase the number of residents served through P&R programming	Health and Environment Objective 2	Growth in number of participants	Annually

GOAL 1 – Increase the grade level for the park system



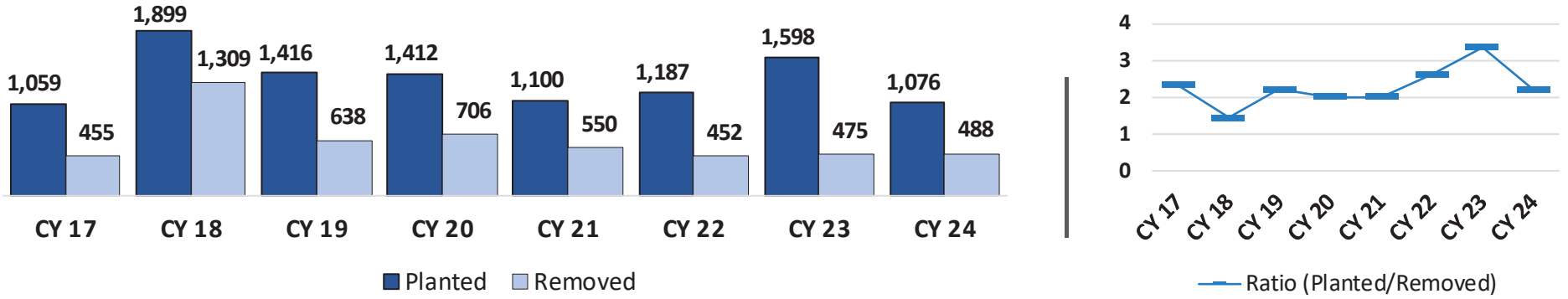
GOAL 2 – Increase the total maintenance labor hours invested in the park system



A crucial priority of the 2017 Parks Strategic Master Plan and the City's Strategic Master Plan is increasing maintenance levels of service across the park system. Maintenance levels of service influence public safety and perception of communities and the department. To achieve our target, we continue to refine and expand our monthly park inspection program to identify and address maintenance needs in a standardized way. We've also established a task tracking procedure to analyze and adjust where and how our maintenance efforts are invested.

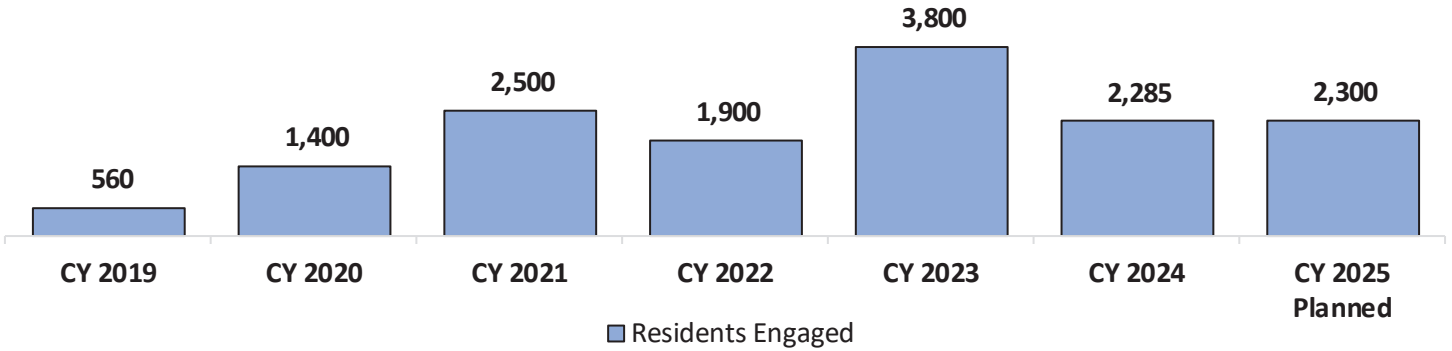
Increasing maintenance labor hours in our parks ensures our commitment to a safe and healthy community. As we continue to make capital improvements, our labor hours should increase to reflect the growing maintenance requirement. To achieve our target, the department has added 1 Facility Maintenance Supervisor and 7,000 hours of seasonal support. These positions will be funded by the parks millage passed in 2019 and the parks maintenance of effort (MOE). With continued annual assessment of park grade levels, and with evaluation of routine park inspection scores, the model will continually be refined to achieve desired outcomes.

GOAL 3 – Increase the ratio of tree planting to tree removals each year



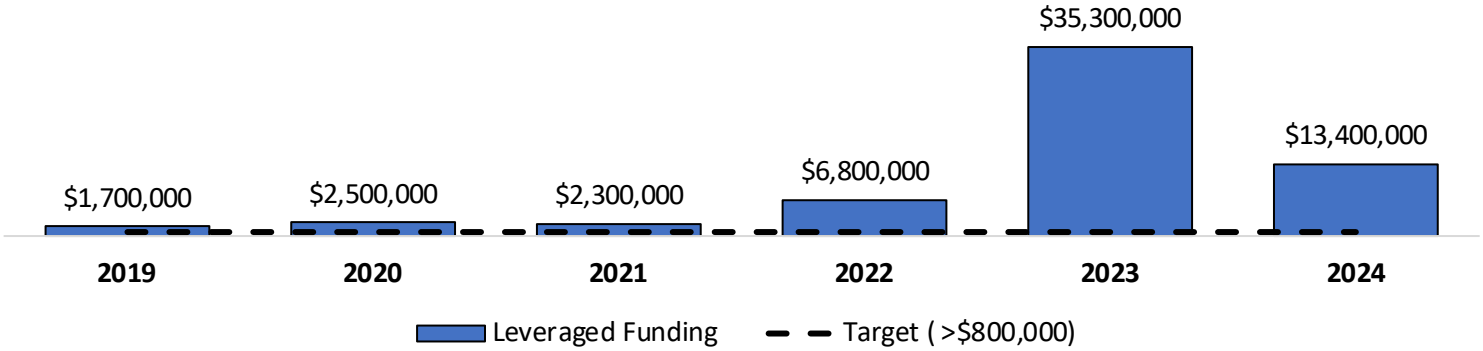
Proactive tree care and sustainable management are both crucial to creating a safe community and providing excellent service. The completion of the Priority 1 Initiative in 2019 saw the removal/pruning of over 3,000 street trees deemed the highest risk to public safety. The 2026 budget includes contractual support to complete the Priority 2 tree pruning and stump grinding back-log across the system. A contractor is in process of evaluating a Master Plan for the Forestry division. The report should be complete Q2 2025.

GOAL 4 – Increase community engagement



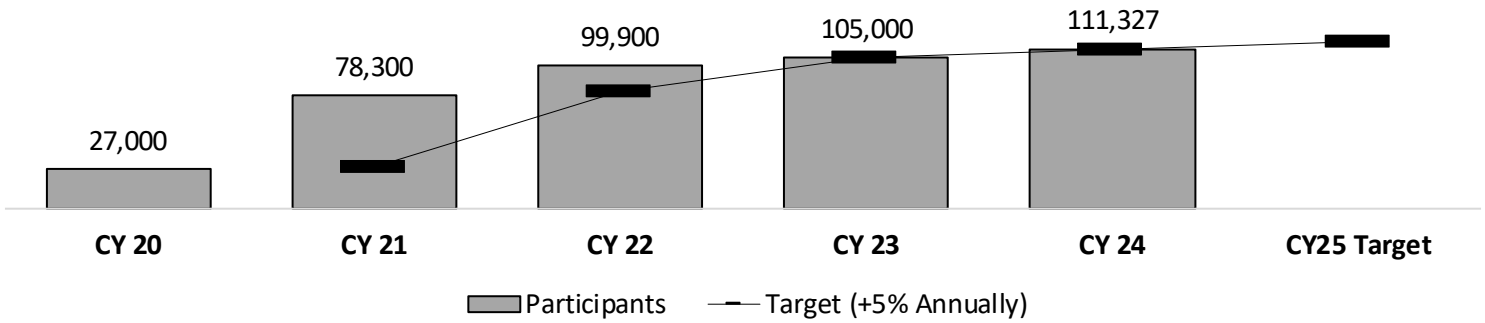
Engaging with the community and collecting public input on capital projects is crucial to increasing a sense of resident ownership and making meaningful improvements to green spaces. Through our community engagement work, we are strengthening our relationships with residents and community partners to help create an equitable park system. A combination of online surveys, in-person meetings, and attending community events provides us with inclusive and diverse responses across all neighborhoods.

GOAL 5 – Increase leveraged funding per year



Leveraged funding helps us stretch millage dollars and create more impactful improvements in parks through federal, state and local grants and partnerships. This KPI ties directly to the City's Strategic Priority of Governmental Excellence (Objective 2, Strategy 4) to strategically leverage outside funding. When seeking funding opportunities, we first determine parks and neighborhoods with the highest need for improvements. This ensures an equitable distribution of funding each year.

GOAL 6 – Increase the number of residents served through programming



Access to affordable recreation programs relates directly to the City's Health and Environment Strategic Priority. Specifically Objective 2: Ensure equitable access to and use of green spaces and increase recreational activities.

By growing participation in diverse, innovative youth and adult recreation programs-from fitness, to youth sports, to swim lessons-we are creating a healthier, more connected community. Our GR Outside and free summer day camp programs have contributed greatly to the number of youth in green-deficient neighborhoods connecting with nature and getting outdoors.

The Grand Rapids Police Department (GRPD) provides law enforcement services to the City of Grand Rapids. The GRPD places the highest value on Service, Equity, Integrity, and Accountability while working towards its mission of protecting life and property, preventing crime, and ensuring the safety for all citizens throughout the community. In partnership with the community, Grand Rapids will become the safest mid-sized city and the GRPD will be the most trusted police department in the United States.

GRPD is authorized for 302 sworn officer positions and 36 non-sworn professional staff to serve a community of approximately 200,000. The department responds to more than 100,000 for service each year within its five service areas. The GRPD strives to maintain the highest standards of law enforcement service.

The department is committed to improving community relationships and listening to the community to improve police operations. Townhall meetings, community events, and surveys are regularly utilized to measure community sentiment and provide public safety services in partnership with our community. GRPD continues to implement the deployment strategy known as Data Informed Community Engagement (DICE). The GRPD hopes to build partnerships in the community to increase safety and trust.

The GRPD is committed to improving its recruiting, hiring and retention to reach full staffing in Fiscal Year 2026 (FY26). The budget request provides funding for recruiting trips to HBCU's, two sponsored recruit classes to the GVSU Regional Police Academy, and increased training of GRPD personnel.

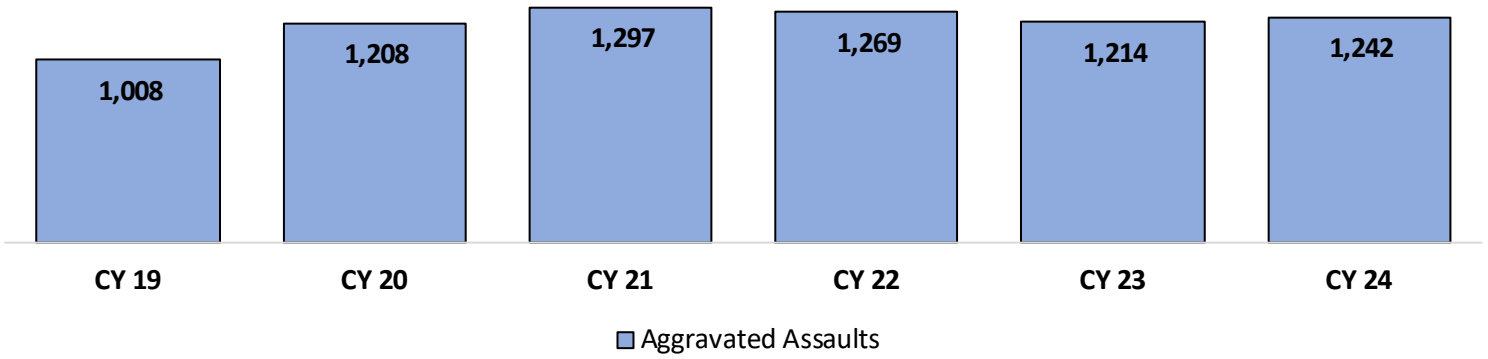
Revenue Sources – The Police Department has several revenue sources totaling approximately $1.3 million, which is roughly 2% of General Fund appropriations. The remainder of their budget is supported by general revenues such as income and property taxes and state shared revenues. The more significant departmental revenues include liquor licenses, special event and task force billings for labor, and operating transfers related to the vehicle storage facility. The vast majority of the Police Department resides in the General Fund. However, the department also manages several special revenue funds with FY2026 appropriations totaling approximately $390,000 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures-Department of Justice, and Federal Forfeitures – Treasury.

Expenditures – Approximately 80% of the FY2026 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 FY2026 capital request from the Capital Improvement Fund includes replacement of the 800MHZ Backup Radio System ($49,000). Future requests in subsequent years are as follows: FY2027 – Mobile Command Post ($645,000) and FY2028 – Real Time Crime Center ($300,000).

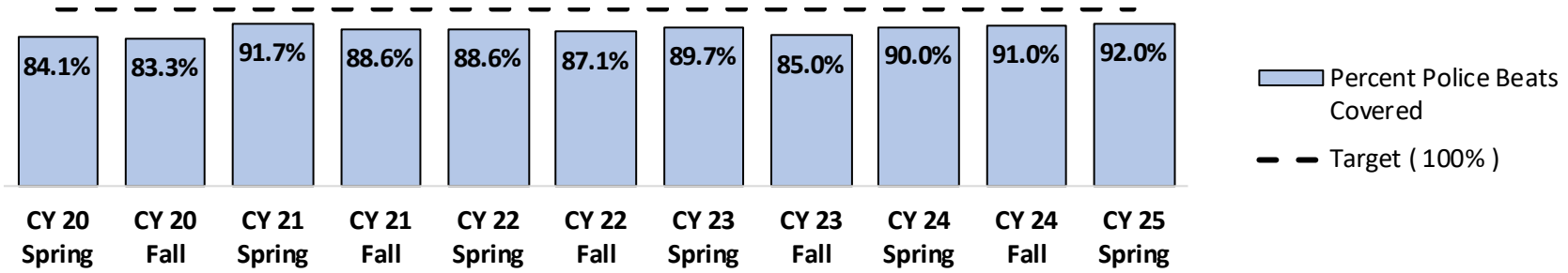
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Police (301)						
1010 - General Fund Operating						
701 - Personnel Services	54,898,153	55,230,524	57,884,082	59,852,765	62,636,562	64,529,539
751 - Supplies	1,199,364	1,530,556	1,221,022	1,411,259	1,348,933	1,491,095
800 - Other Services and Charges	10,233,840	11,581,570	11,927,006	12,318,312	12,828,323	13,197,953
970 - Capital Outlays	233,166	310,948	301,319	311,405	341,120	336,624
995 - Other Financing	-1,000,000	0	0	0	0	0
Total For Expenditures	**65,564,523**	**68,653,598**	**71,333,429**	**73,893,741**	**77,154,938**	**79,555,211**
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	12,000	4,000	0	0	0	0
800 - Other Services and Charges	3,139	6,000	0	0	0	0
970 - Capital Outlays	0	7,088	0	0	0	0
Total For Expenditures	**15,139**	**17,088**	**0**	**0**	**0**	**0**
2650 - Drug Law Enforcement-State-Local						
751 - Supplies	16,068	16,551	17,046	17,558	18,084	18,627
800 - Other Services and Charges	153,981	155,199	156,500	157,838	159,218	160,640
970 - Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	**250,049**	**251,750**	**253,546**	**255,396**	**257,302**	**259,267**
2720 - Michigan Justice Training						
Expenditures						
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	343,000	49,000	645,000	300,000	0	0
Total For Expenditures	**343,000**	**49,000**	**645,000**	**300,000**	**0**	**0**
Total For Police	**66,297,711**	**69,096,436**	**72,356,975**	**74,574,137**	**77,537,240**	**79,939,478**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Utilize data driven strategies to reduce gun violence	Safe Community Objective 1 – Provide constitutional and community policing services that enhance trust, transparency, accountability and the safety of every resident, employer, employee, and visitor.	Non-fatal Aggravated Assaults	Annually
2 -	Have a police officer assigned to each beat	Safe Community Objective 1	Officers assigned to beats	Twice Annually
3 -	Develop training that increases performance and improves safety	Safe Community Objective 1	Number of personnel training in Crisis Intervention Training (CIT)	Annually
4 -	Increase community engagement and recruiting efforts	Safe Community Objective 1	Number of Community Engagement Unit events attended	Annually

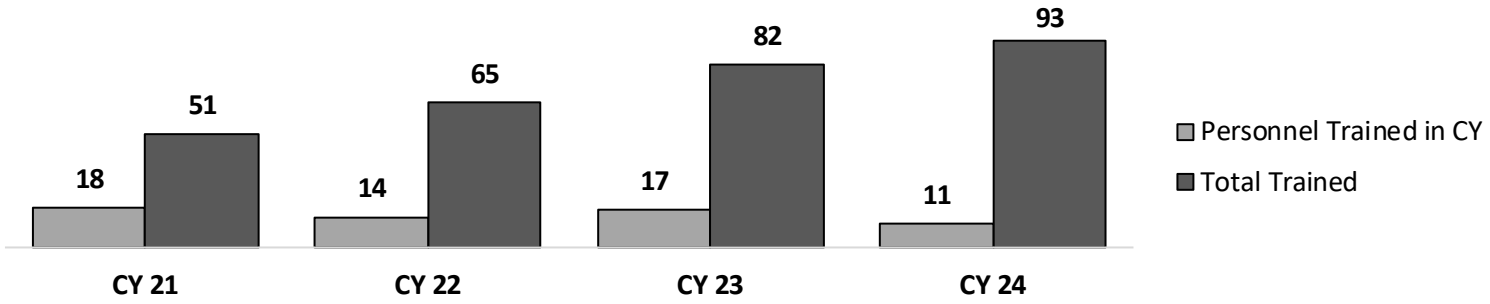
GOAL 1 – Utilize data driven strategies to reduce gun violence



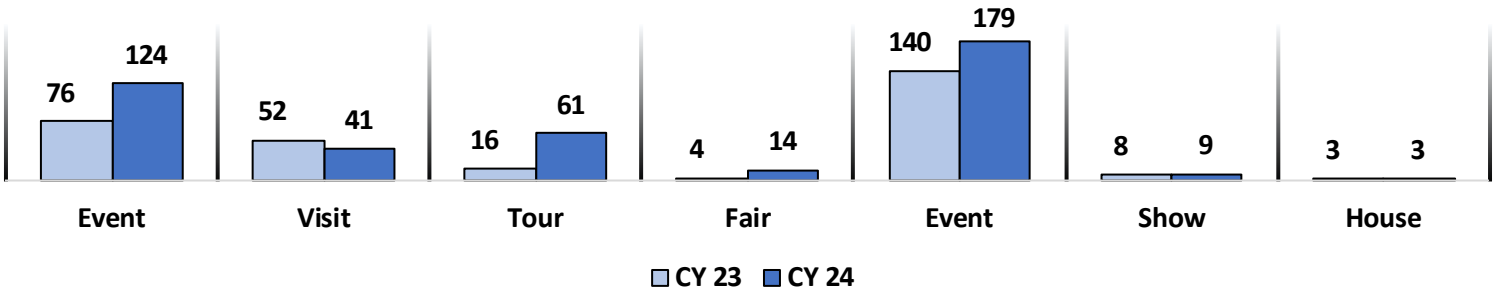
GOAL 2 – Percent police beats covered



GOAL 3 – GRPD Crisis Intervention Training (CIT)



GOAL 4 – Increase community engagement and recruiting efforts



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 funded by the City's General Fund (1010) as well as grant funds to help support its operations. Those grants include the Department of Justice Byrne Discretionary Grant which helped support Cure Violence and is now out of funds, and the W.K. Kellogg Foundation Grant which helped to expand OPA's staffing capacity and will expire in the next fiscal year. 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 FY2026 proposed budget is a continuation budget in which approximately $495,904 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. The largest piece of OPA's budge is the $1,536,352 allocated for the Axon Contract held by GRPD. Additional appropriations include amounts for restorative justice programming, training, and community collaboration as well as immigrant community needs. Other expenditures include supplies, professional development, and contractual and administrative costs such as contract-employee and office space expenditures.

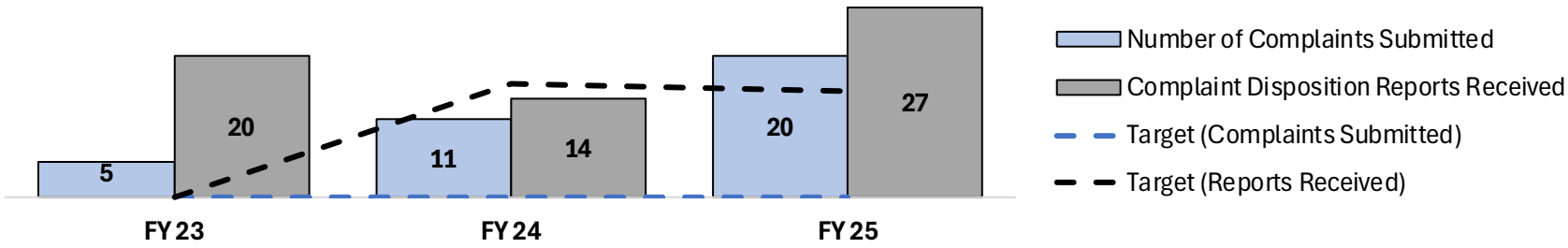
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Oversight & Public Accountability (308)						
1010 - General Fund Operating						
Expenditures						
701 - Personnel Services	460,255	676,696	774,467	817,745	855,864	874,824
751 - Supplies	7,200	8,900	8,900	9,000	9,000	9,000
800 - Other Services and Charges	2,272,258	1,970,002	1,977,914	1,979,511	1,984,101	1,985,546
970 - Capital Outlays	4,000	12,000	6,000	7,000	9,000	9,000
Total For Expenditures	**2,743,713**	**2,667,598**	**2,767,281**	**2,813,256**	**2,857,965**	**2,878,370**
Total For Oversight & Public Accountability	**2,743,713**	**2,667,598**	**2,767,281**	**2,813,256**	**2,857,965**	**2,878,370**

OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY

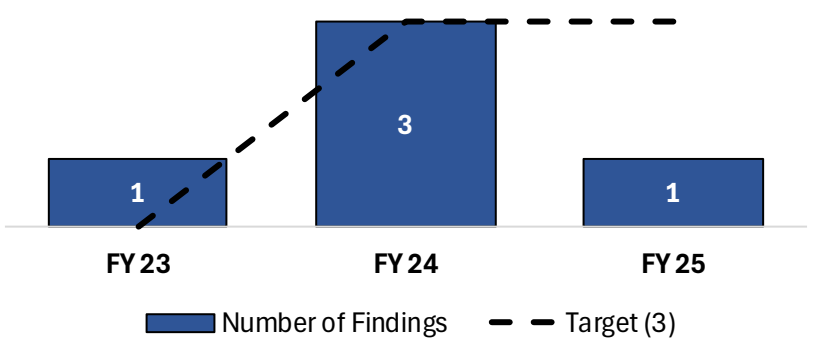
METRICS

	Department Goals & Plan of Action	City Strategic Priority & Objective		Reported
1 -	Monitor and review the internal affairs investigations of every GRPD and GRFD complaint and provide statistical analysis of trends.	Safe Community Objective 5 - Ensure civilian oversight of public safety with an emphasis on accountability, transparency, restorative justice, and community involvement.	Number of Complaints submitted to Internal Affairs --- Complaint Disposition Reports Received from Internal Affairs	Annually
2 -	Evaluate and Improve Civilian Appeal Board Operations.	Safe Community Objective 5	Number of Civilian Appeal Board Findings	Annually
3 -	Implement an expungement program by creating semiannual events. The goal is to increase the ability of community members to obtain employment and housing after obtaining a criminal conviction.	Safe Community Objective 5	Number of individuals served via OPA's Expungement Programming	Annually
4 -	Initiate non-enforcement contacts with Public Safety including Know Your Rights Campaign, Law Day, and Law and Policy Seminars.	Safe Community Objective 5	Number of Know Your Rights Workshops Conducted --- Number of Community Informed Trainings Conducted	Annually --- Annually
5 -	Design a Civil Rights Youth Academy that will serve as a pipeline to public safety internships.	Safe Community Objective 5	Number of Civil Rights Youth Academy Meetings Conducted	Annually

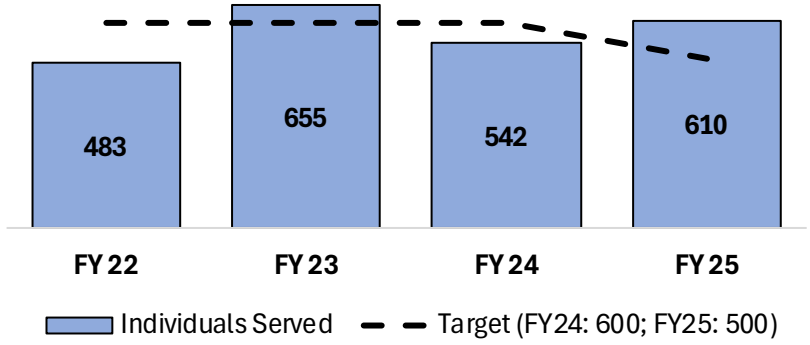
GOAL 1 – <u>Monitor and review the internal affairs investigations of every GRPD and GRFD complaint</u>



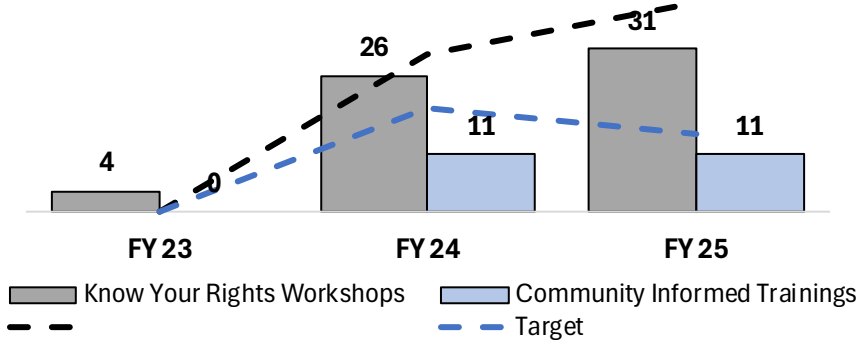
GOAL 2 – Civilian Appeal Board operations



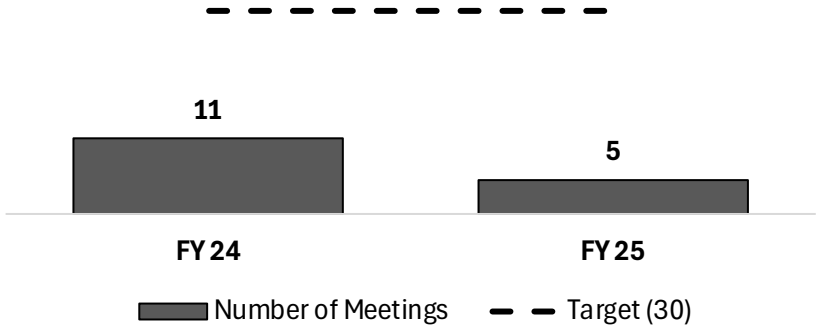
GOAL 3 – Implement expungement program



GOAL 4 – Non-enforcement contracts with Public Safety



GOAL 5 – Design a Civil Rights Youth Academy



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, 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. Additionally, the department manages local contractors in plowing 204 miles of City sidewalks and 54 miles of alleys.

Materials Management operation includes Pay-As-You-Throw refuse collection, single stream recycling collection, yard waste collection and composting, commercial trash and recycle services, bulk item and appliance collection, Illegal dump cleanups, neighborhood cleanups, special events, yard waste drop-off location, dead animal removal, and the closed Butterworth Landfill. Public Works has oversight of the City composting site that is currently operated by a partner vendor, We-Care Denali. The department also provides corridor cleaning in partnership with the City H.O.T. team and P.D. for the cleanup of areas inhabited by homeless individuals.

The Department of Public Works created a Strategic Operating Plan in 2021 to guide operations and create unity and alignment with the City's Strategic Plan. In FY24, we began work on revising the departmental strategic plan and anticipate it to be complete prior to FY26. 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. Engagement with the community and receive feedback on becoming the exclusive residential hauler for the City of Grand Rapids.

Customer Experience: Provide excellent services and information to exceed customer expectation and elevate customer voice. We work in resolving up to 95% of calls within the first response. We successfully manage one of the country's few "Pay As You Throw" trash collection programs, allowing residents to control their costs for refuse collection.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision, and values. Examples of this would be sending leadership staff to the APWA Michigan Public Services Institute, and field staff to the APWA Road Scholar Program, as well as other job specific training events.

Accounting Structure

The Refuse Collection Fund accounts for the total revenues and costs associated with running the City's Materials Management program. The primary revenue source is a Refuse Millage levy of 1.8 mills. Additional revenues include refuse cart tip fees from the Pay-As-You-Throw program, refuse and yard waste bags/tags and bulk stickers, and our commercial trash/recycle collection program. The primary costs associated with operating the materials management program include personnel, tip charges from Kent County, contractual service fees for the composting site, fleet management and supplies. Several initiatives aimed at improving the City are managed within the refuse millage. A couple examples of this are the neighborhood cleanups, special events around the city - such as the Hispanic Festival, street sweeping operations, graffiti abatement, pro-active illegal dump cleanups, daily corridor cleaning and homeless encampment cleanups. It should be noted that revenue from the Pay As You Throw refuse program are self-sustaining and even subsidize the millage-based expenses.

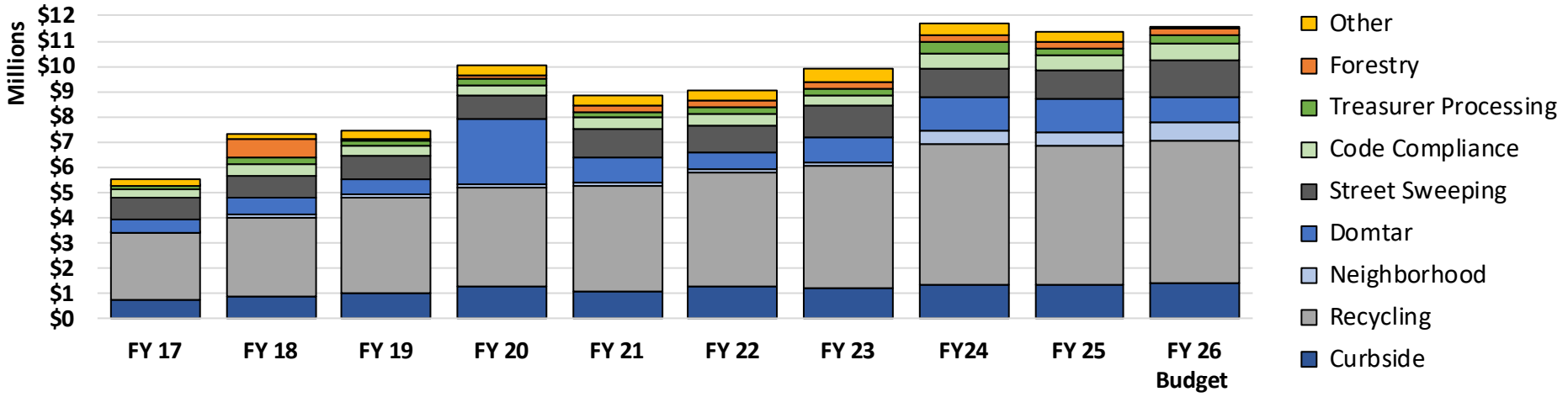
The Major and Local Street Funds account for all activity associated with general street maintenance, support of vital streets capital projects, traffic safety operations, Right-of-Way maintenance, and stormwater catch basin maintenance. The primary revenue source for the fund is Public Act 51 Gas and Weight Tax. Revenue is also generated from the trench repair program and through Metro Act Funding. Most expenditures are associated with personnel, fleet management, and supplies - including asphalt and road salt.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Refuse (528)						
2260 - Refuse Collection						
701 - Personnel Services	5,261,890	5,269,436	5,516,435	5,841,139	6,068,619	6,269,848
751 - Supplies	593,150	610,625	622,421	634,454	646,726	661,341
800 - Other Services and Charges	13,311,706	14,402,309	14,767,562	15,192,929	15,630,071	16,043,891
970 - Capital Outlays	85,400	99,800	65,650	91,411	91,983	92,567
995 - Other Financing	-110,000	412,278	411,786	411,830	412,368	411,562
Total For Expenditures	**19,142,146**	**20,794,448**	**21,383,854**	**22,171,763**	**22,849,767**	**23,479,209**
Total For Refuse	**19,142,146**	**20,794,448**	**21,383,854**	**22,171,763**	**22,849,767**	**23,479,209**

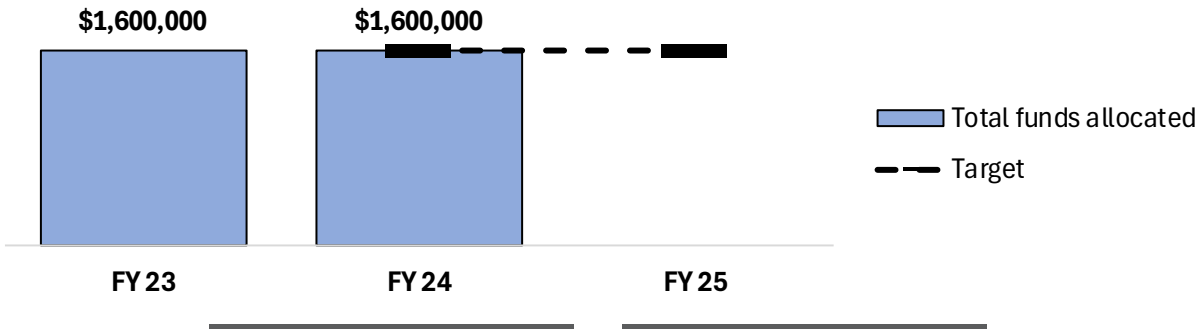
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Streets (449)						
2020 - Major Streets						
701 - Personnel Services	3,191,627	3,071,936	3,321,815	3,494,211	3,618,447	3,725,229
751 - Supplies	1,867,000	1,867,350	1,942,427	1,981,275	2,020,901	2,020,901
800 - Other Services and Charges	4,334,067	4,540,451	4,731,295	4,904,661	5,080,239	5,233,592
970 - Capital Outlays	115,000	306,128	55,000	55,000	55,000	55,000
990 - Debt Service	739,035	745,785	743,010	746,335	310	310
995 - Other Financing	1,114,545	575,581	1,529,873	1,582,677	1,635,269	1,686,757
Total For Expenditures	**11,361,274**	**11,107,231**	**12,323,420**	**12,764,159**	**12,410,166**	**12,721,789**
2030 - Local Streets						
701 - Personnel Services	2,076,448	1,969,492	2,092,703	2,202,338	2,282,639	2,350,765
751 - Supplies	1,295,500	1,295,850	1,347,838	1,374,795	1,402,291	1,402,291
800 - Other Services and Charges	1,491,628	1,664,589	1,799,799	1,862,319	1,926,064	1,979,216
970 - Capital Outlays	115,000	306,128	55,000	55,000	55,000	55,000
995 - Other Financing	-125,000	-125,000	-125,000	-125,000	-125,000	-125,000
Total For Expenditures	**4,853,576**	**5,111,059**	**5,170,340**	**5,369,452**	**5,540,994**	**5,662,272**
2040 - Vital Streets-Major						
990 - Debt Service	2,123,000	2,126,750	0	0	0	0
995 - Other Financing	13,608,639	19,871,438	18,085,148	18,323,043	18,523,118	19,001,810
Total For Expenditures	**15,731,639**	**21,998,188**	**18,085,148**	**18,323,043**	**18,523,118**	**19,001,810**
4090 - Vital Str Cap-Non Bond						
970 - Capital Outlays	12,438,639	18,846,438	17,035,148	17,248,043	17,423,118	17,876,810
995 - Other Financing	325,000	350,000	375,000	400,000	425,000	450,000
Total For Expenditures	**12,763,639**	**19,196,438**	**17,410,148**	**17,648,043**	**17,848,118**	**18,326,810**
Total For Streets	**44,710,128**	**57,412,916**	**52,989,056**	**54,104,697**	**54,322,396**	**55,712,681**

Department Goals & Plan of Action		City Strategic Priority & Objective	Performance Measure	Reported
1 -	Refuse Millage Operational Costs	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Cost by function	Annually
2 -	Continued Work with Vital Streets Program	Mobility Objective 3 – Develop a well-maintained and coordinated transportation network through planning, partnership, effective asset management, and efficient project delivery that strengthens Grand Rapids' economy.	Total funds allocated for streets overlays	Annually
3 -	Trench Repair Program	Governmental Excellence Objective 2	Average cost per trench	Annually
4 -	GRCC Public Works Academy	Governmental Excellence Objective 3 – Attract, hire, develop and retain high performing employees.	Job placement percent	Annually
5 -	Minimize recycling contamination within the city	Health and Environment Objective 1 - Reduce carbon emissions, support climate adaptation and increase climate resiliency.	Contamination % per ton	Annually
6 -	Reduce the number of refuse and recycling misses	Governmental Excellence Objective 2	Percent of total tips	Annually

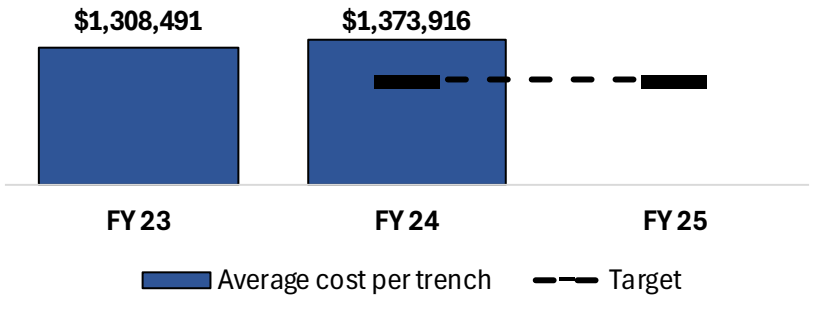
GOAL 1 – Refuse Millage Operational Costs



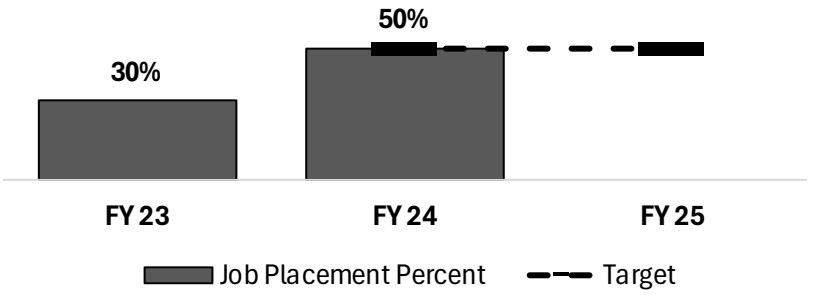
GOAL 2 – Continued work with Vital Streets program



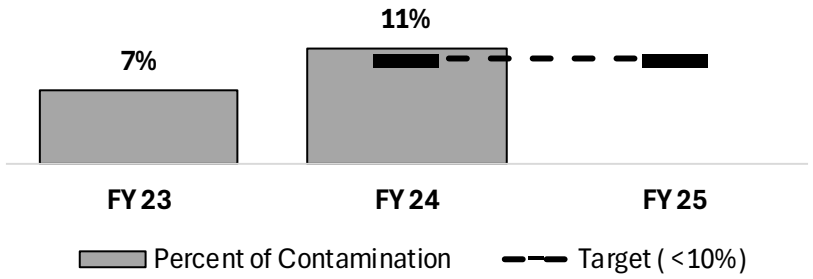
GOAL 3 – Trench repair program



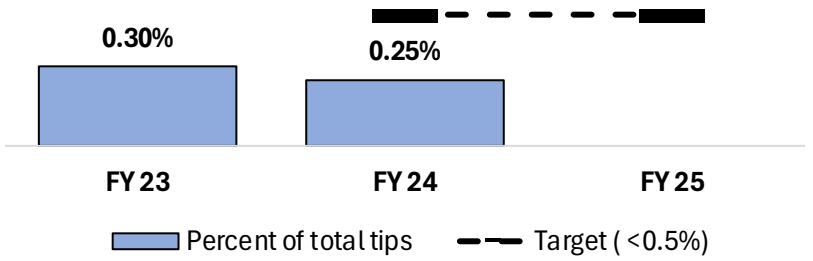
GOAL 4 – GRCC Public Works Academy



GOAL 5 – Minimize recycling contamination



GOAL 6 – Reduce refuse and recycling misses



The Purchasing Department is responsible for the various aspects of orders, purchases, and contracting of the City, including disposal of scrap and surplus. Purchasing is also responsible for the management and oversight of the Impound Lot operation. Authorized roster positions include one Purchasing Agent/Director, one Surplus Asset Coordinator (responsible for the sales at the impound and surplus), and three Buyers; currently a Buyer position is vacant, with discussion ongoing about exploring this as a shared position within the newly configured Fiscal Services Department. 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 FY26 follows the Budget instructions, with no significant changes from FY25 while meeting the FY26 expenditure target amounts; the proposed budget for the Impound Lot is based on significant fee increases for FY26:

Expenditures – The Purchasing Department's largest expenditures are for personnel costs and from internal services charges from other City departments; total expenditures have been maintained through previous fiscal years, and there are no significant increases from FY24. The Vehicle Storage Fund's largest expenditures relate to the towing and security services component of the operation (increased from FY24), personnel costs, and an operating transfer to Police for their roles in the impound process (increased approximately 6% from FY24 costs based on new labor agreements); expenses have risen over the past two years due to market conditions for labor and fuel costs, and have had a significant impact on operations.

Revenue Sources – The Purchasing Department does not generate any sources of revenue.

Vehicle Storage Fund revenue is generated through the collection of "Impound Fees" and "Daily Storage Fees" for the impound processes, in addition to proceeds from the sale of abandoned vehicles via auction or scrap. Due to rising expenses and no allowable or minimal Fee increases for previous fiscal years, the Fund experienced a loss in FY25, and would continue to large absorb losses without a significant one-time increase to fees in FY26 to accurately capture costs associated with the impound process; without a fee increase higher than instructed, the VSF's fee structure and revenue projection are not currently projected to recover costs for the operation, including a desired service level increase for security guards (a vital component of the operation). Fees are reviewed and approved annually as established in the City's Omnibus Fee Schedule; for FY26 the Impound Fee is requested to increase by 13% and the Daily Storage Fee is requested to increase by 48%; the increase will ensure adequate funding for continued operations. To help mitigate the one-time increases, fees will remain unchanged for FY27, without effecting the overall Fund.

Customer Service – While the Purchasing Department does not have a high level of interaction with the general public, we will continue to strive for excellent customer service for our internal customers (i.e., City Departments and staff) as well as with the vendor community. We will maintain the commitment to return calls, emails, or CRM messages within a 24-hour timeframe to provide resolution or further direction; continue to have a presence at various vendor and trade shows (including the MPPOA Annual Vendor Fair, the WMPPOA trade fair, and the MEDC Business Networking Event.

With most staff positions now filled, no additional expenses are forecast to maintain this level. Additionally, Purchasing and Impound staff have completed various customer-service course offerings in the City LMS (including Customer Service, Dealing with Difficult Customers, Focusing on the Customer, LEAD NOW: Customer Focus, and The Role of Customer Service course offerings) to further sharpen and enhance customer service knowledge and skills.

The Impound Lot has a higher level of interaction with general public customers and will also continue to maintain high customer service levels; due to the nature of the operation, high levels of grace, composure, and people skills may be needed. One avenue that has been identified as in assisting with this is by securing a higher-level of security guard service compared to current levels; it is expected that the higher-level service would reduce guard turnover and provide guards with a higher level of education, additional training, and skills to better serve customers as well as management. An increase to the daily storage fee for FY26 will be needed to fund these increased costs to keep pace with current market conditions. An additional facet of customer service is the overall appearance of the Impound Lot; improvements that have been made over the past year to help with the customer experience continue to be maintained, new portable restrooms, a handwash station, annual re-grading of the lot surface, and installation of new LED lighting. Additionally, the Impound Lot will be putting an EV truck into service for operations, replacing an existing gasoline-powered, truck.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Purchasing (233)						
1010 - General Fund Operating						
701 - Personnel Services	431,146	385,692	400,288	419,384	435,581	447,864
751 - Supplies	13,650	13,800	10,800	10,800	10,800	10,800
800 - Other Services and Charges	150,971	149,191	153,487	157,998	162,365	165,446
970 - Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
Total For Expenditures	**597,767**	**550,683**	**566,575**	**590,182**	**610,746**	**626,110**
2320 - Vehicle Storage Facility						
701 - Personnel Services	173,677	176,424	181,364	188,043	193,410	198,268
751 - Supplies	2,000	2,000	2,000	2,000	2,000	2,000
800 - Other Services and Charges	650,164	793,483	773,145	789,594	806,829	827,756
970 - Capital Outlays	24,000	20,500	19,000	19,000	19,000	19,000
995 - Other Financing	197,782	200,162	206,130	212,854	219,819	225,688
Total For Expenditures	**1,047,623**	**1,192,569**	**1,181,639**	**1,211,491**	**1,241,058**	**1,272,712**
Total For Purchasing	**1,645,390**	**1,743,252**	**1,748,214**	**1,801,673**	**1,851,804**	**1,898,822**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Ensure that 75% of Purchasing employees hold professional certifications.	Governmental Excellence Objective 3 - Attract, hire, train, and retain high performing employees.	Percent complete	Annually
2 -	Maintain percent of impounded vehicles reclaimed by owner to support total cost recovery of the operation.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Percent of impounded vehicles reclaimed by owner	Annually
3 -	Achieve targeted average revenue per auctioned vehicle as it is the second largest revenue source for the Vehicle Storage Fund.	Governmental Excellence Objective 2	Average revenue per auctioned vehicle	Annually

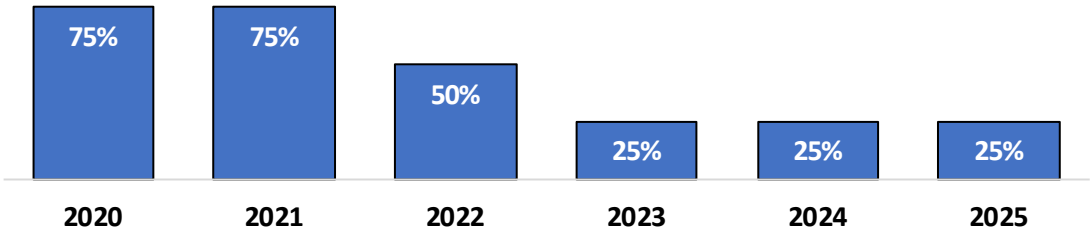
GOAL 1 – Ensure that 75 percent of purchasing employees hold professional certifications

Professional certifications demonstrate a standard of competency in the public procurement profession and indicate to the public that, having mastered the body of knowledge to become certified, one can make sound decisions that reflect maximum value for the taxpayers' dollars. Professional certifications enhance organization effectiveness, encourage ethical behavior and demonstrate commitment of the individuals to the success of the organization.

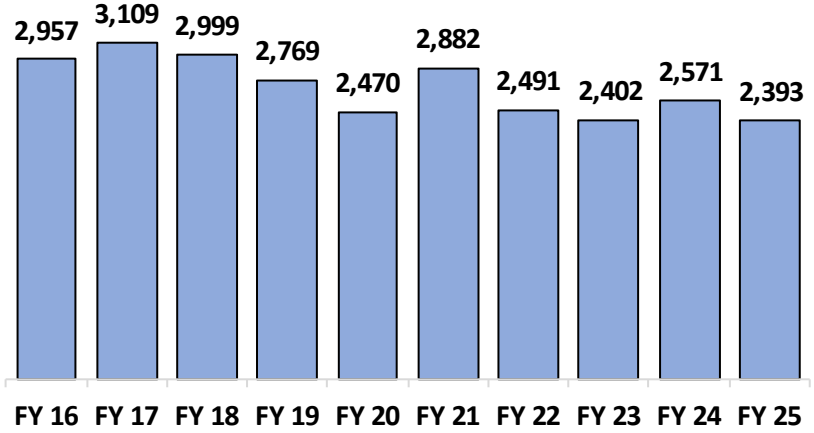
The Universal Public Procurement Certification Council (UPPCC) and NIGP offers certifications programs specifically for government procurement – Certified Professional Public Buyer (CPPB) , Certified Procurement Professional (CPP) and Certified Public Procurement Officer (CPPO); while the National Institute of Governmental Purchasing (NIGP) offers multiple levels of certifications and certificates, including the NIGP-Certified Procurement Professional (NIGPCPP).

Certification requires continual professional development and education in the public procurement field to obtain and retain certifications. We will continue to be members of NIGP and MPPOA to network with peers and attend procurement training classes offered through these organizations that are required for certification.

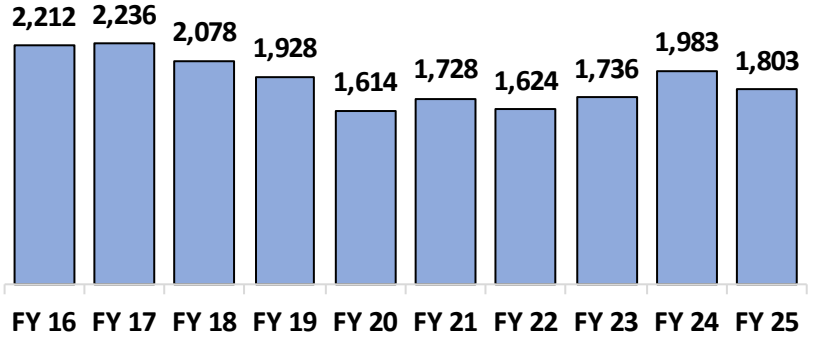
The ongoing training and professional development will keep staff up to date on trends and best practices in public procurement. This will ensure that the City is providing professional support and services to departments and suppliers and allowing for fair, equal and open opportunities for suppliers to do business with the City.



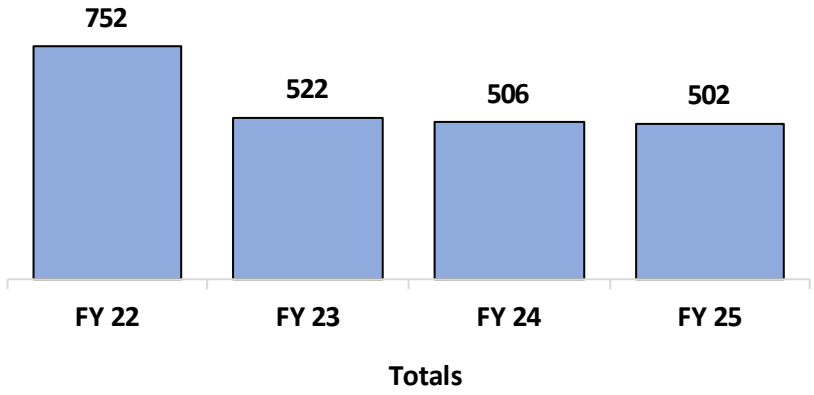
GOAL 2A – Receive and process Impounded vehicles (Impounded)

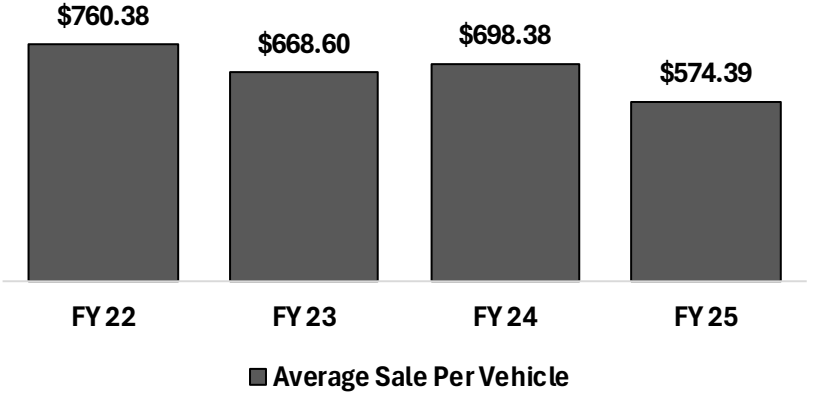


GOAL 2B – Maintain sufficient percent of impounded vehicles reclaimed by owner to support cost recovery (Released)



GOAL 3 – Number and average revenue per auctioned vehicle





The Stormwater Department is a part of the Environmental Services Division. The department is made up of engineers and environmental professionals that provide oversight and management of the stormwater system. The Stormwater Department also manages and regulates public and private projects across the city to protect the environment, mitigate flooding, reduce pollution, improve water quality of rivers, lakes, and streams, protect the health of the Grand River, and preserve green space in the community.

Many of these initiatives are collaborative efforts with other departments in the City, as well as with environmental protection organizations at the local and national level. Projects are often reliant on working closely with regulatory agencies. These collaborations and partnerships are critical to the success of the City's stormwater management.

The Stormwater Department operates within four separate City funds including the City's General Operating Fund (1010), Major & Local Street Funds (2020 & 2030) and the Capital Improvement Fund (4010).

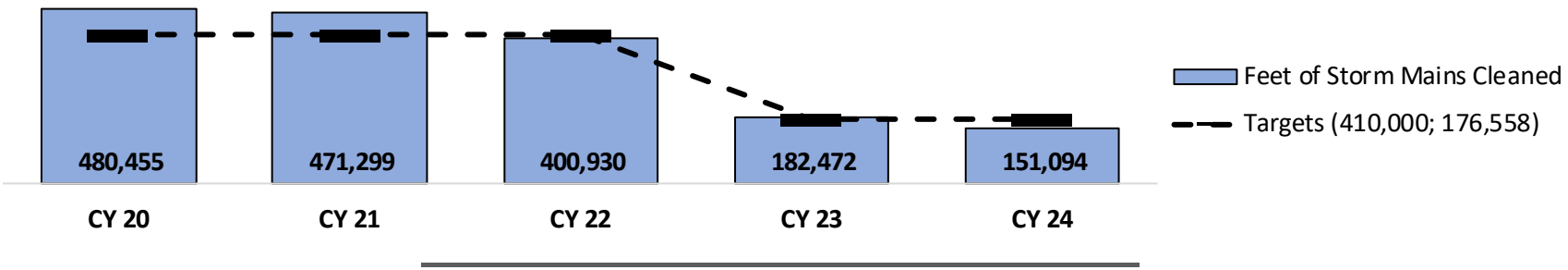
Revenues – The Stormwater Department receives a small amount of revenue for land use development, enforcement fees and permits for land use development, and industrial stormwater permits. This revenue is recorded in the General Operating Fund.

Expenditures – Most Stormwater Department expenditures related to the General Operating Fund and Major & Local Street Funds consist of full-time employees & hired contractor costs to obtain and maintain the stormwater system at a level C rating. Capital project expenditures are recorded in the Capital Improvement Fund. Capital expenditures are assigned according to the Stormwater Asset Management Plan to meet or exceed the stormwater level C rating. The rating system has several variables which are explained in detail within the Asset Management Plan which can be found on the City website at www.grandrapidsmi.gov/Government/Departments/Environmental-Services/Stormwater-Management. The rating system creates the benchmarks & key performance indicators (KPI) for the operations of the department.

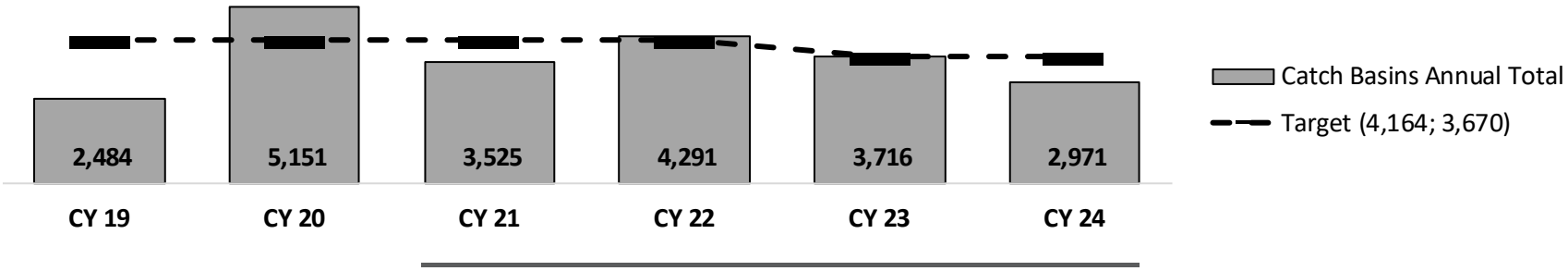
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Clean storm sewer mains to meet EGLE metrics and City's Level of Service goals.	Health and Environment Objective 3 – Supply excellent water, sewer and stormwater services, and protect and preserve our water resources.	Feet per year	Annually
2 -	Clean catch basins to meet EGLE metrics and City's Level of Service goals.	Health and Environment Objective 3	Number of catch basins cleaned	Annually
3 -	Televise storm mains as part of Stormwater Asset Management Program and vital streets work.	Health and Environment Objective 3	Feet per year	Annually

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Stormwater (533)						
1010 - General Fund Operating						
701 - Personnel Services	865,268	858,684	900,082	952,040	995,476	1,022,183
751 - Supplies	12,950	14,150	15,000	15,800	16,750	18,250
800 - Other Services and Charges	1,405,916	1,507,851	1,584,561	1,569,445	1,586,483	1,590,593
970 - Capital Outlays	8,753	20,000	10,000	21,000	11,000	22,000
995 - Other Financing	28,396	27,327	28,694	30,129	31,636	33,218
Total For Expenditures	**2,321,283**	**2,428,012**	**2,538,337**	**2,588,414**	**2,641,345**	**2,686,244**
2020 - Major Streets						
701 - Personnel Services	323,918	328,289	339,977	353,920	364,472	374,712
751 - Supplies	29,995	11,000	11,330	11,669	12,019	12,308
800 - Other Services and Charges	310,238	291,271	298,703	310,688	323,528	338,206
970 - Capital Outlays	32,887	32,887	32,887	33,000	33,000	35,000
995 - Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
Total For Expenditures	**687,038**	**653,447**	**672,897**	**699,277**	**723,019**	**750,226**
2030 - Local Streets						
701 - Personnel Services	539,512	551,259	571,713	595,750	613,796	631,295
751 - Supplies	35,570	15,500	15,965	16,443	16,937	17,445
800 - Other Services and Charges	352,585	354,209	360,439	377,704	395,798	413,482
970 - Capital Outlays	16,000	17,000	18,000	19,000	20,000	22,000
995 - Other Financing	-16,000	-16,000	-16,000	-16,000	-16,000	-16,000
Total For Expenditures	**927,667**	**921,968**	**950,117**	**992,897**	**1,030,531**	**1,068,222**
4010 - Capital Improvement						
970 - Capital Outlays	960,000	1,390,000	1,427,000	1,425,000	1,325,000	1,490,000
Total For Expenditures	**960,000**	**1,390,000**	**1,427,000**	**1,425,000**	**1,325,000**	**1,490,000**
9010 - General Fixed Assets						
Total For Stormwater	**4,895,988**	**5,393,427**	**5,588,351**	**5,705,588**	**5,719,895**	**5,994,692**

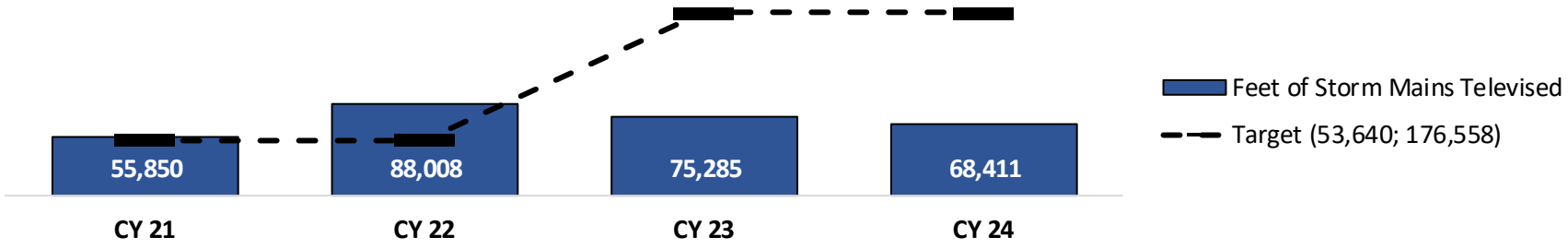
GOAL 1 – Clean Storm Sewer Mains to Meet EGLE Metrics and City's Level of Service Goals



GOAL 2 – Clean Catch Basins to Meet EGLE Metrics and City's Level of Service Goals



GOAL 3 – Televise Storm Mains as part of Stormwater Asset Management Program and Vital Streets Work



The Treasurer's Office is responsible for accurate billing, collection, and distribution of summer and winter property taxes, special assessments, delinquent personal property taxes, and miscellaneous receivables. Another aspect of this work is the accurate and timely receipt of payments and cash management. Cash management includes banking, investment, and custodial activities related to City funds. As of June 30, 2024, the City of Grand Rapids has more than $650M in bank accounts and investments. We actively manage investments in-house and have added a Bloomberg terminal designed to support this work. The City's investment policy provides the guidelines for our investments and has received a certification of excellence from the Association of Public Treasurers of the United States and Canada.

The City of Grand Rapids is the local tax collecting authority for the City, Kent County, Grand Rapids Community College, Kent Intermediate School District, the Interurban Transit Partnership, Grand Rapids Public Schools, and other local school districts. Our work is more than just billing and collecting property taxes. Distributing the property taxes to the correct parties is essential to this organization having the funds to operate. Below is a breakdown of our tax structure.

2024 Property Tax Structure			
1	Ad Valorem roll	81	Brownfield Redevelopment Authorities
>1	Renaissance Zone	2	Local Development Finance Authorities
>1	Smart Zone	1	Tax Increment Finance Authority
New	Opportunity Zone	6	Corridor Improvement Authorities
7	School Districts	71	PILOTs (Payment in Lieu of Tax)
16	Downtown Development Authority Districts		

One aspect of our work is being the official yet unofficial "Parking Enforcement" bureau. We support the Parking Services department in the administration of collecting parking ticket revenue and as the point of contact for customers to appeal parking violations. Since a parking violation is a fine levied, the Treasurer's staff works to collect the outstanding amounts. This may involve initiating civil suits or placing outstanding amounts with a collection agency.

Over the years, the Treasurer's office has worked diligently to use technology to automate payment processing as well as to negotiate for the lowest possible cost. Since the City focuses on full cost recovery, it is recognized that accepting payments via cash, check, or credit card is a cost of doing business. An industry standard is to charge a 3% convenience fee to customers paying with a credit card. We have found that this practice deters customers from using this payment method. The City Commission approved a process to absorb the fees with the exception being property taxes. This creative approach to solving a long-term issue has yielded a higher percentage of payments (81.5%) being made through electronic channels.

Revenue Sources – The Treasurer's Office is a General Fund department that is primarily funded out of property tax revenues. The City, by law, can and does collect a 1% administration fee on property taxes. The 1% fee amounts to roughly $3.1M; 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 currentinvestment6environment. For FY 26-30, budgeted interest rates are planned to be 3.23%, 3.29%, 3.17%, 3.10%, and 3.00%. This projection was created in December 2024. The Fed projecting two or three reductions of the Fed funds rate in 2025. We are projecting interest revenues to be $18.5M, $18.9M, and $18.1M over the next three years. A key point to the interest revenue projections is that it is based upon the "purchased yield" for the investment. All things being equal, the coupon rate on an investment would exactly equal the interest being earned. The difficulty projecting interest revenues is a change in City spending during a year or unforeseen economic events impacting interest rates. We were not expecting more rate hikes from the Fed. The economic data does not support a rapid reduction in the current Fed rate either. We are in a critical period of mixed economic data that doesn't provide a consistent direction.

The Treasurer's office is leading an initiative to revise and update Michigan's Public Act 20 of 1943. This act provides guidelines for acceptable investments for both municipal reserve and cemetery perpetual care funds. We have held meetings with many statewide groups to discuss the intent, revisions, and potential resistance to change the act. Draft bill language is being written for bills to be presented in Michigan's House and Senate. The revisions being brought forward will impact Michigan municipal finance for villages, townships, cities, counties, public schools, state agencies, and other organizations. We are expecting this legislation to launch before the end of FY 25.

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 $300M consumes the largest part of our labor costs. Another significant amount of our time is centered around processing internal lockbox payments, daily cash balancing, posting activity to software systems, and customer service. The Treasurer's office does pass costs back to the water, refuse, and parking services departments. Each year we work to analyze our overhead costs and properly allocate them based upon the A87 cost allocation model.

Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Treasurer (253)						
1010 - General Fund Operating						
701 - Personnel Services	1,959,969	2,019,346	2,105,835	2,207,394	2,290,606	2,359,891
751 - Supplies	20,050	21,100	22,150	23,200	24,200	24,200
800 - Other Services and Charges	694,394	733,535	760,593	788,399	815,557	832,733
970 - Capital Outlays	13,500	13,500	13,500	13,500	13,500	13,500
Total For Expenditures	**2,687,913**	**2,787,481**	**2,902,078**	**3,032,493**	**3,143,863**	**3,230,324**
2260 - Refuse Collection						
701 - Personnel Services	12,515	12,659	12,887	13,235	13,523	13,763
751 - Supplies	250	250	250	250	250	250
800 - Other Services and Charges	273,381	304,271	313,404	322,811	332,502	342,478
970 - Capital Outlays	500	500	500	500	500	500
Total For Expenditures	**286,646**	**317,680**	**327,041**	**336,796**	**346,775**	**356,991**
5910 - Water Operations						
701 - Personnel Services	196,699	207,160	216,720	228,273	238,680	248,468
751 - Supplies	1,000	1,000	1,000	1,000	1,000	1,000
800 - Other Services and Charges	1,162,992	1,257,667	1,296,060	1,335,600	1,376,228	1,416,963
970 - Capital Outlays	1,000	1,000	1,000	1,000	1,000	1,000
Total For Expenditures	**1,361,691**	**1,466,827**	**1,514,780**	**1,565,873**	**1,616,908**	**1,667,431**
Total For Treasurer	**4,336,250**	**4,571,988**	**4,743,899**	**4,935,162**	**5,107,546**	**5,254,746**

FY 25 Focus Areas as Requested by the City Manager
• Maintain Fiscal Sustainability • Hire and Retain a Talented Workforce • Implement a New Enterprise Resource Planning System (Several staff members are subject matter experts.) • Begin Redesign of City Website (Requesting active membership on this team.) • Continue to Increase Transparency and Accessibility of City Data (Website, Open Data) • Reimagine Materials Management Program (Refuse, Rubicon, and Reimaging a 100% Residential Service) • Government Excellence – Innovation with RFP for Imaging Software • Continually Improve Customer Service and Experience

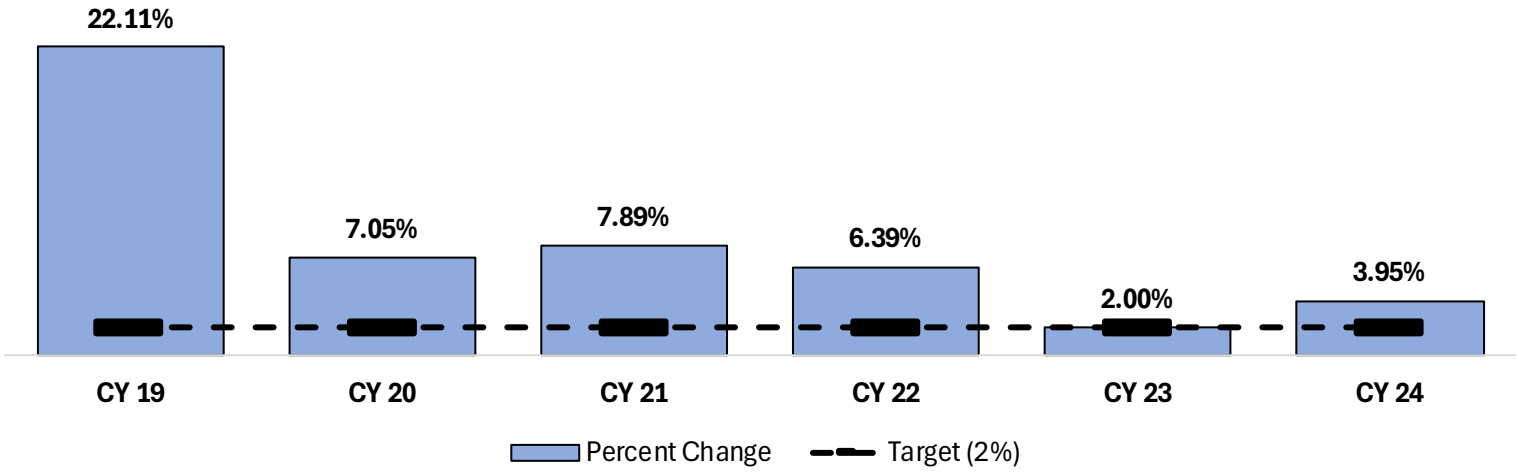
	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Tracking electronic payments for changes in customer payment habits.	Governmental Excellence Objective 2 – Foster and maintain fiscal sustainability.	Percent Change	Annually
2 -	Tracking the dollar amount collected using electronic payments.	Governmental Excellence Objective 2	Percent Change	Annually

On August 30, 2017, GR PayIt was launched. In just over 6 years, the Treasurer's office has moved the needle. We are collecting 81.5% of payments electronically for Water, Parking Tickets, Refuse, and Property Taxes. The City of Grand Rapids and the Treasurer's Office have been recognized nationally for this work. As we strive to review our work and discuss how we can improve upon our success, our targets may lower, but the impact is ongoing. A 1% change amounts to $1.4M collected or 7,900 transactions.

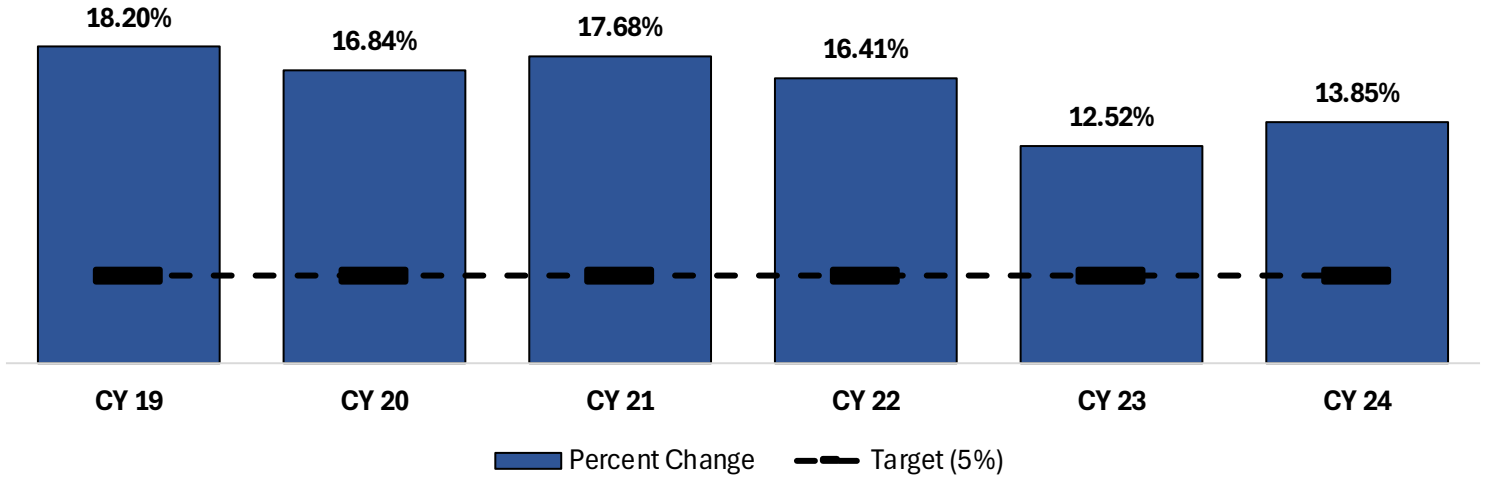
We don't often talk about the impact on the customer. Since the organization is beginning to focus more on customer service, we must focus more on data gathering and the tangible impacts of this work.

- 466,684 fewer checks mailed to the City.
- $513,352.40 customer cost savings – stamp, check, and envelope. This doesn't measure time savings.
- Sustainability Impact – see Environment Paper Network calculation (natural resource savings and impact)
- 65% fewer walk-in customers. (Both cost and environmental impact – lower emissions and less carbon footprint.)

GOAL 1 – Tracking electronic payments for changes in customer payment habits



GOAL 2 – Tracking the dollar amount collected using electronic payments





EQUITY WORK:

- Investment brokers/dealers identified as MWBE firms (7 out of 23)
  - o Cabrera Capital Markets
  - o Great Pacific Securities
  - o Multi-Bank Securities, Inc.
  - o Rice Financial Products
  - o Siebert, Williams, Shank & Co.
  - o Blaylock Van
  - o Loop Capital Markets
- Monthly Payment Option – Collaboration with the Water Department
  - o Auto payment set up for three equal monthly payments for water customers.
  - o Helps with budgets as many people live paycheck to paycheck.
- Being present in the community – local festivals and neighborhood summits.
- Advertising in the community.







Department Mission & Activities – The Grand Rapids Water System (System) is Michigan's second-largest community water supply. Lake Michigan is its only water source. The Lake Michigan Filtration Plant, located in West Olive, Michigan, pumps an average of 36.3 million gallons/day. We monitor nearly 83,000 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 service costs are recovered primarily through user charges. A comprehensive annual rate study, reviewing operating and capital costs by community, in conjunction with customer community asset variation and usage, calculates the recommended commodity and service rates. The water rate increase for the 2025 calendar year was 2.8 percent.

Charges for Services account for the majority of revenue. This includes charges for Retail Water Service, Wholesale Water Service, and fees related to inspections, front footage, integrated connections, and general service work. Other revenue sources include permits, grants, reimbursements, investment income and rentals, and miscellaneous revenue.

Expenses – Significant expenses include personnel costs, supplies, contractual service work, depreciation of the System's assets, utilities, and Water's share of Citywide internal services. Also accounting for a large portion of expenses are debt service obligations, other financings, and cash capital outlays. Some positions are funded in partnership with the Sewer and Stormwater departments, as these employees provide services across all three teams.

FY2026 Proposed Budget – The System continues to invest in water infrastructure, asset management, and other equity-driven initiatives. In the upcoming fiscal year (FY26), an estimated $38.4 million will be allocated to infrastructure improvement projects. $25 million in specific Wards - $8.7 million in Ward 1, $5.8 million in Ward 2, and $10.6 million in Ward 3. These investments are water main replacements, lead service line replacements ($9.6 million citywide), SCADA improvements, carbon feed improvements, and other improvements at the Lake Michigan Filtration Plant. Approximately 85 percent of this investment is earmarked for strategic collaboration with Streets, specifically targeting water main and lead service line replacements. An additional $2.4 million for lead line replacements is being budgeted in the System’s Operations & Maintenance Budget for FY26.

Across FY2024 and FY2025, the Water Career Internship Program achieved significant milestones. The program successfully recruited and found employment for five interns as Water Operators—one with City of Wyoming, one with the City of Flint, one with Plainfield Township, one with the City of Milwaukee, and one with the City’s Water System. In collaboration with Grand Rapids Community College, the Water System was awarded a second round of funding to further develop the program through regionalization- the System was awarded approximately $300k of the $1 million grant. This grant will support the program's expansion, including partnerships with the City of Wyoming, the City of Muskegon Heights, the CIty of Holland and Plainfield Township. For FY2026, the program's objectives include enhancing outreach and recruitment strategies with a regional focus and increasing the diversity of the candidate pool for water-related positions.

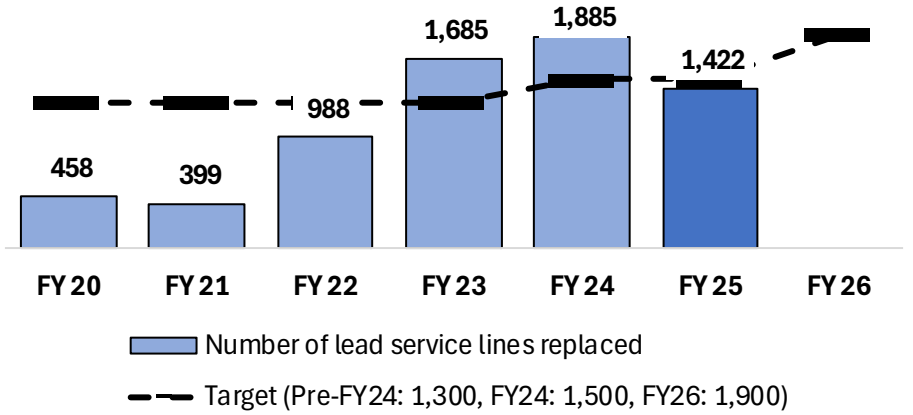
Organization	ADOPTED 2025	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Water (536)						
5910 - Water Operations						
701 - Personnel Services	14,952,286	15,696,332	16,378,902	17,099,437	17,718,735	18,216,798
751 - Supplies	5,399,749	5,262,331	5,342,749	5,441,197	5,531,544	5,628,288
800 - Other Services and Charges	18,025,825	19,468,936	18,663,202	18,844,816	19,122,414	20,313,409
970 - Capital Outlays	1,621,720	1,423,300	1,718,465	1,805,136	1,770,775	958,464
990 - Debt Service	6,520,165	6,790,801	6,682,150	6,497,649	6,427,524	6,369,701
995 - Other Financing	10,297,069	11,707,635	10,842,000	6,725,000	10,101,000	5,232,000
Total For Expenditures	**56,816,814**	**60,349,335**	**59,627,468**	**56,413,235**	**60,671,992**	**56,718,660**
5911 - Water Replacement						
970 - Capital Outlays	11,450,000	13,355,000	12,500,000	8,425,000	11,840,000	7,010,000
Total For Expenditures	**11,450,000**	**13,355,000**	**12,500,000**	**8,425,000**	**11,840,000**	**7,010,000**
5912 - Water Improvement						
970 - Capital Outlays	42,304,400	25,050,000	18,000,000	12,750,000	19,400,000	17,100,000
Total For Expenditures	**42,304,400**	**25,050,000**	**18,000,000**	**12,750,000**	**19,400,000**	**17,100,000**
Total For Water	**110,571,214**	**98,754,335**	**90,127,468**	**77,588,235**	**91,911,992**	**80,828,660**

	Department Goals & Plan of Action	City Strategic Priority & Objective	Performance Measure	Reported
1 -	Increase the number/percent of lead line replacements in the system.	Health and Environment Objective 3 – Supply excellent water, sewer and stormwater services, and protect and preserve our water resources.	Number of lead service line replacements	Annually
2 -	Increase the System's participation at community events through various programs like the Water Career Program, tours, and other events.	Engaged and Connected Community Objective 2 - Elevate resident voice and ensure that the community has equitable and accessible opportunities to engage with the City in meaningful ways.	Number of total outreach events in attendance	Annually

GOAL 1 – Number of lead service lines replaced

Plan of Action: In FY2025, the Water System secured $9 million from the State Drinking Water Revolving Fund and submitted a $10 million EPA grant to replace 1,700 lead service lines in the Neighborhoods of Focus. The current EPA grant the System received in 2021 will be expended in March 2025. An additional $2.4 million for lead line replacements is being budgeted in the System's Operations & Maintenance Budget for FY26.

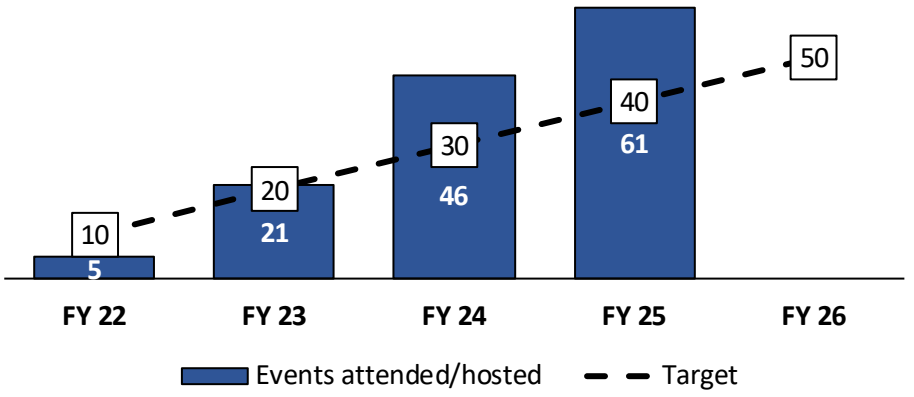
Status: 1900 lead service line replacements are planned for FY2026. The Water System will continue to prioritize grants and principal funding opportunities.



GOAL 2 – Number of community outreach events attended/hosted

Plan of Action: In FY26, the Water System intends to expand water outreach events and water career education to the community through numerous events, including Neighborhood Summits, Commission Night Outs, Summer Career Camps, the Santa Clause Parade, and partnerships with other City departments, Grand Rapids Public Schools, Grand Rapids Community College, Bay College, and Kent County community events. We will continue increasing our efforts for school tours at the Lake Michigan Filtration Plant and the Water Resource Recovery Facility. The Water Programs Coordinator will continue to develop curriculums to support the water industry, enhance state standards, and advocate for water education. Staff will focus on marketing campaigns and content creation to educate the public on various issues in the water sector. There is no end date for these strategies.

Status: The Water System has been awarded an additional $300k of grant funding from the EPA to continue expanding the Water Career Internship Program and support regionalization.



CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2026 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	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
401	Taxes	4020	Real Property Taxes	253	Treasurer	$ 14,504,828	$ 14,866,492	$ 15,266,855	$ 15,647,570	$ 15,990,974
		4100	Personal Property Taxes	253	Treasurer	$ 1,037,589	$ 1,047,937	$ 1,058,389	$ 1,068,945	$ 1,079,607
		4140	Allowance for Refunds-BOR, MTT	253	Treasurer	($ 20,125)	($ 20,125)	($ 20,125)	($ 20,125)	($ 20,125)
		4150	Allowance for Charge Backs	253	Treasurer	$ 139,850	$ 139,850	$ 139,850	$ 139,850	$ 139,850
		4260	Payment In Lieu of Taxes	253	Treasurer	$ 86,902	$ 89,502	$ 91,913	$ 94,204	$ 96,272
				261	General Administration	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		4370	Industrial Facilities Tax	253	Treasurer	$ 15,156	$ 15,156	$ 15,156	$ 15,156	$ 15,156
		4380	City Income Taxes	255	Income Tax	$ 122,423,471	$ 126,096,202	$ 129,879,091	$ 133,775,464	$ 137,788,728
		4381	City Income Taxes - Compliance	255	Income Tax	$ 9,880,080	$ 9,163,774	$ 8,233,400	$ 6,586,720	$ 6,586,720
		4382	City Income Tax Refunds	255	Income Tax	($ 14,237,733)	($ 14,664,868)	($ 15,104,814)	($ 15,557,958)	($ 16,024,697)
		4384	City Income Tax Penalties and Interest	255	Income Tax	$ 873,293	$ 899,492	$ 926,477	$ 954,271	$ 982,900
		4450	Penalty & Interest on Property Taxes	253	Treasurer	$ 35,100	$ 35,100	$ 35,100	$ 35,100	$ 35,100
		4470	Property Tax Administration Fee	253	Treasurer	$ 3,293,830	$ 3,449,370	$ 3,612,594	$ 3,783,888	$ 3,963,653
	Taxes Total					**$ 138,047,241**	**$ 141,132,882**	**$ 144,148,886**	**$ 146,538,085**	**$ 150,649,138**
450	Licenses & Permits	4760	Miscellaneous Licenses	215	Clerk	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
		4770	Cable TV Franchise Fees	261	General Administration	$ 1,160,727	$ 1,067,869	$ 982,440	$ 903,844	$ 831,537
		4810	Cannabis Licenses	215	Clerk	$ 64,000	$ 58,000	$ 60,000	$ 60,000	$ 60,000
				701	Planning	$ 232,000	$ 232,200	$ 240,000	$ 300,000	$ 300,000
		4908	Miscellaneous Permits	172	Executive Office	$ 75,724	$ 77,996	$ 79,556	$ 80,351	$ 81,155
				271	Admin Services Support	$	$	$	$	$
				701	Planning	$ 210,443	$ 199,008	$ 201,920	$ 204,430	$ 207,344
		4924	Alarm Permits	301	Police	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		4934	LUDS Permits-Land & Use Develop	533	Stormwater	$ 255,041	$ 267,793	$ 281,183	$ 295,242	$ 310,004
	Licenses & Permits Total					**$ 2,152,435**	**$ 2,057,366**	**$ 1,999,599**	**$ 1,998,367**	**$ 1,944,540**
501	Federal Grants	5280	Federal Grants-Other	172	Executive Office	$	$	$	$	$
				212	Fiscal Services	$ 988,600	$ 663,880	$	$	$
				261	General Administration	$	$	$	$	$
				336	Fire	$	$	$	$	$
	Federal Grants Total					**$ 988,600**	**$ 663,880**	**$**	**$**	**$**
539	State Grants	4390	Cannabis Tax	261	General Administration	$ 1,400,000	$ 1,330,000	$ 1,263,500	$ 1,200,000	$ 1,140,000
		5501	MI Dept of Justice	301	Police	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200
		5522	MI Dept of Environmental Quality	533	Stormwater	$	$	$	$	$
		5730	Local Community Stabilization Share	253	Treasurer	$ 277,807	$ 277,807	$ 277,807	$ 277,807	$ 277,807
		5741	Sales & Use Tax	261	General Administration	$ 24,770,155	$ 25,137,033	$ 25,510,148	$ 25,889,606	$ 26,275,515
		5743	Liquor Licenses	301	Police	$ 222,000	$ 222,000	$ 222,000	$ 222,000	$ 222,000
		5744	Fire Protect-State Owned Build	336	Fire	$ 572,022	$ 583,462	$ 595,131	$ 607,034	$ 619,175
	State Grants Total					**$ 27,252,184**	**$ 27,560,502**	**$ 27,878,786**	**$ 28,206,647**	**$ 28,544,697**
580	Contribution from Local Units	5804	Kent County-Misc & PSAP 911	325	Dispatch	$ 2,123,494	$ 2,003,513	$ 1,988,012	$ 1,972,636	$ 1,957,383
		5806	Other Local Programs	325	Dispatch	$ 1,910	$ 1,967	$ 2,026	$ 2,087	$ 2,150
	Contribution from Local Units Total					**$ 2,125,404**	**$ 2,005,480**	**$ 1,990,038**	**$ 1,974,723**	**$ 1,959,533**
600	Charges for Services	6131	Processing Fees	215	Clerk	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
				257	Assessor	$ 250	$ 250	$ 250	$ 250	$ 250
				301	Police	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
		6133	Management Fee	257	Assessor	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		6161	Planning Commission Review Fees	701	Planning	$ 166,331	$ 159,400	$ 149,600	$ 149,800	$ 149,900
		6166	LUDS Fee-Land Use & Develop	533	Stormwater	$ 51,050	$ 53,603	$ 56,283	$ 59,097	$ 62,052
				701	Planning	$ 99,500	$ 102,500	$ 106,500	$ 110,400	$ 115,400
		6167	LUDS Enforcement Fees	533	Stormwater	$ 28,269	$ 29,683	$ 31,167	$ 32,725	$ 34,361
		6172	False Alarm Fines-Fees	301	Police	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		6174	Police Records-Reproc Fees	301	Police	$ 92,000	$ 92,000	$ 92,000	$ 92,000	$ 92,000
		6193	Zoning, Noise, Parking-Zoning Appeal	701	Planning	$ 21,500	$ 24,500	$ 27,100	$ 27,400	$ 27,600
		6195	Historic Preservation-Other Fee	701	Planning	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6197	Nuisance Fees	733	Code Compliance	$ 55,919	$ 57,598	$ 59,325	$ 61,105	$ 62,938
		6199	Housing Fees-Lienable	733	Code Compliance	$ 2,140,355	$ 2,204,565	$ 2,270,703	$ 2,338,823	$ 2,408,989
		6201	Investment-Cash Mgnt Fees	253	Treasurer	$	$	$	$	$
		6260	Service Fees-General	101	City Commission	$ 75	$ 75	$ 75	$ 75	$ 75
				172	Executive Office	$ 78,725	$ 78,725	$ 78,725	$ 78,725	$ 78,725
				191	Comptroller	$ 350	$ 350	$ 350	$ 350	$ 350
				215	Clerk	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
				253	Treasurer	$ 18,000	$ 17,000	$ 16,000	$ 16,000	$ 16,000
				257	Assessor	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
				261	General Administration	$ 129,123	$ 132,207	$ 135,368	$ 93,045	$ 80,383
				266	Attorney	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
				271	Admin Services Support	$	$	$	$	$
				301	Police	$ 132,762	$ 117,537	$ 140,403	$ 120,215	$ 121,596

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2026 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	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
				336	Fire	$ 265,808	$ 275,224	$ 284,992	$ 295,126	$ 305,641
				701	Planning	$ 306,499	$ 322,385	$ 275,098	$ 254,113	$ 287,929
		6261	Administration Services	448	Street Lighting	$	$	$	$	$
				701	Planning	$	$	$	$	$
		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	$ 33,797	$ 34,811	$ 35,855	$ 36,930	$ 38,038
		6275	Housing-Code Enforcement Fees	733	Code Compliance	$	$	$	$	$
		6276	Housing-Housing Appeal Fee	733	Code Compliance	$ 3,607	$ 3,715	$ 3,826	$ 3,941	$ 4,059
		6310	Street-Expressway Lighting Main	448	Street Lighting	$ 1,000	$ 1,030	$ 1,061	$ 1,093	$ 1,126
		6312	Street Lighting Services	448	Street Lighting	$ 14,000	$ 14,420	$ 14,853	$ 15,298	$ 15,757
		6314	Communication Infras-User Fees & Permits	448	Street Lighting	$ 2,473,386	$ 2,547,588	$ 2,624,015	$ 2,702,736	$ 2,783,818
		6332	Special Event Billings Labor	172	Executive Office	$ 9,256	$ 9,534	$ 9,724	$ 9,822	$ 9,920
				271	Admin Services Support	$	$	$	$	$
				301	Police	$ 432,207	$ 440,851	$ 454,076	$ 463,158	$ 463,158
		6333	Special Event Services	172	Executive Office	$ 75,000	$ 77,250	$ 78,795	$ 79,583	$ 80,379
				271	Admin Services Support	$	$	$	$	$
		6340	A-87 Revenue	261	General Administration	$ 9,703,304	$ 8,346,555	$ 8,513,488	$ 8,683,760	$ 8,857,432
				694	Community Development Services	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
		6423	Sale of Scrap Material	448	Street Lighting	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
		6425	Electric Power Dist-Gas Aggregate	448	Street Lighting	$ 1,150,000	$ 1,184,500	$ 1,220,035	$ 1,256,636	$ 1,294,335
		6427	Auction Sales	301	Police	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
		6512	Special Event Fees	301	Police	$	$	$	$	$
	Charges for Services Total					**$ 17,747,073**	**$ 16,593,006**	**$ 16,944,972**	**$ 17,247,670**	**$ 17,657,839**
655	Fines & Forfeitures	6581	Parking Fines	253	Treasurer	$ 2,100,000	$ 2,150,000	$ 2,200,000	$ 2,200,000	$ 2,200,000
				301	Police	$ 50,000	$ 51,000	$ 52,020	$ 53,060	$ 54,122
	Fines & Forfeitures Total					**$ 2,150,000**	**$ 2,201,000**	**$ 2,252,020**	**$ 2,253,060**	**$ 2,254,122**
664	Investment Income & Rentals	6651	Interest on Investment	253	Treasurer	$ 4,699,765	$ 4,794,222	$ 4,615,823	$ 4,502,238	$ 4,353,294
		6671	Rentals-Facilities	172	Executive Office	$ 69,401	$ 71,483	$ 72,913	$ 73,642	$ 74,378
				271	Admin Services Support	$	$	$	$	$
		6673	Rentals-Equipment	172	Executive Office	$ 82,533	$ 85,009	$ 86,709	$ 87,576	$ 88,452
				271	Admin Services Support	$	$	$	$	$
		6675	Rentals-Other	215	Clerk	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
	Investment Income & Rentals Total					**$ 4,886,699**	**$ 4,985,714**	**$ 4,810,445**	**$ 4,698,456**	**$ 4,551,124**
671	Other Revenues	6723	Interest-Penalties on Special Assessment	253	Treasurer	$ 75,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
		6743	Restricted Contributions	172	Executive Office	$	$	$	$	$
				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	$ 87,072	$ 89,684	$ 92,375	$ 95,146	$ 98,000
		6761	Reimbursements	191	Comptroller	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
				301	Police	$ 24,000	$	$ 24,000	$	$ 24,000
		6769	Reimbursement-Special Elections	215	Clerk	$	$	$	$ 323,500	$
		6771	Claims-Damage-Accident Billings	301	Police	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
				448	Street Lighting	$ 45,000	$ 46,350	$ 47,741	$ 49,173	$ 50,648
		6840	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	$ 47	$ 48	$ 49	$ 51	$ 52
		6843	Non-Sufficient Funds Check Charge	253	Treasurer	$ 3,500	$ 4,000	$ 4,500	$ 5,000	$ 5,000
		6871	Refunds-Rebates	261	General Administration	$ 2,350	$ 2,350	$ 2,350	$ 2,350	$ 2,350
				301	Police	$ 18,000	$ 18,360	$ 18,727	$ 19,102	$ 19,484
	Other Revenues Total					**$ 330,069**	**$ 305,892**	**$ 334,842**	**$ 639,422**	**$ 344,634**
695	Other Financing Sources	6991	Operating Transfers-Subsidy	172	Executive Office	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
				270	Human Resources	$	$	$	$	$
				271	Admin Services Support	$	$	$	$	$
				325	Dispatch	$	$	$	$	$
				733	Code Compliance	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688	$ 1,368,688
		6995	Operating Transfers-Misc	301	Police	$ 200,162	$ 206,130	$ 212,854	$ 219,819	$ 225,688
				701	Planning	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Other Financing Sources Total					**$ 1,713,850**	**$ 1,719,818**	**$ 1,726,542**	**$ 1,733,507**	**$ 1,739,376**
Grand Total						**$ 197,393,555**	**$ 199,225,540**	**$ 202,086,130**	**$ 205,289,937**	**$ 209,645,003**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2026 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	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
101	City Commission	6260	Service Fees-General	600	Charges for Services	$ 75	$ 75	$ 75	$ 75	$ 75
	City Commission Total					**$ 75**	**$ 75**	**$ 75**	**$ 75**	**$ 75**
172	Executive Office	4908	Miscellaneous Permits	450	Licenses & Permits	$ 75,724	$ 77,996	$ 79,556	$ 80,351	$ 81,155
		5280	Federal Grants-Other	501	Federal Grants	$	$	$	$	$
		6260	Service Fees-General	600	Charges for Services	$ 78,725	$ 78,725	$ 78,725	$ 78,725	$ 78,725
		6332	Special Event Billings Labor	600	Charges for Services	$ 9,256	$ 9,534	$ 9,724	$ 9,822	$ 9,920
		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	$ 69,401	$ 71,483	$ 72,913	$ 73,642	$ 74,378
		6673	Rentals-Equipment	664	Investment Income & Rentals	$ 82,533	$ 85,009	$ 86,709	$ 87,576	$ 88,452
		6743	Restricted Contributions	671	Other Revenues	$	$	$	$	$
		6991	Operating Transfers-Subsidy	695	Other Financing Sources	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
	Executive Office Total					**$ 530,639**	**$ 539,997**	**$ 546,422**	**$ 549,699**	**$ 553,009**
191	Comptroller	6260	Service Fees-General	600	Charges for Services	$ 350	$ 350	$ 350	$ 350	$ 350
		6761	Reimbursements	671	Other Revenues	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Comptroller Total					**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ 7,850**
212	Fiscal Services	5280	Federal Grants-Other	501	Federal Grants	$ 988,600	$ 663,880	$	$	$
	Fiscal Services Total					**$ 988,600**	**$ 663,880**	**$**	**$**	**$**
215	Clerk	4760	Miscellaneous Licenses	450	Licenses & Permits	$ 140,000	$ 140,000	$ 140,000	$ 140,000	$ 140,000
		4810	Cannabis Licenses	450	Licenses & Permits	$ 64,000	$ 58,000	$ 60,000	$ 60,000	$ 60,000
		6131	Processing Fees	600	Charges for Services	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
		6260	Service Fees-General	600	Charges for Services	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6675	Rentals-Other	664	Investment Income & Rentals	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		6769	Reimbursement-Special Elections	671	Other Revenues	$	$	$	$ 323,500	$
	Clerk Total					**$ 289,000**	**$ 283,000**	**$ 285,000**	**$ 608,500**	**$ 285,000**
253	Treasurer	4020	Real Property Taxes	401	Taxes	$ 14,504,828	$ 14,866,492	$ 15,266,855	$ 15,647,570	$ 15,990,974
		4100	Personal Property Taxes	401	Taxes	$ 1,037,589	$ 1,047,937	$ 1,058,389	$ 1,068,945	$ 1,079,607
		4140	Allowance for Refunds-BOR, MTT	401	Taxes	($ 20,125)	($ 20,125)	($ 20,125)	($ 20,125)	($ 20,125)
		4150	Allowance for Charge Backs	401	Taxes	$ 139,850	$ 139,850	$ 139,850	$ 139,850	$ 139,850
		4260	Payment In Lieu of Taxes	401	Taxes	$ 86,902	$ 89,502	$ 91,913	$ 94,204	$ 96,272
		4370	Industrial Facilities Tax	401	Taxes	$ 15,156	$ 15,156	$ 15,156	$ 15,156	$ 15,156
		4450	Penalty & Interest on Property Taxes	401	Taxes	$ 35,100	$ 35,100	$ 35,100	$ 35,100	$ 35,100
		4470	Property Tax Administration Fee	401	Taxes	$ 3,293,830	$ 3,449,370	$ 3,612,594	$ 3,783,888	$ 3,963,653
		5730	Local Community Stabilization Share	539	State Grants	$ 277,807	$ 277,807	$ 277,807	$ 277,807	$ 277,807
		6260	Service Fees-General	600	Charges for Services	$ 18,000	$ 17,000	$ 16,000	$ 16,000	$ 16,000
		6581	Parking Fines	655	Fines & Forfeitures	$ 2,100,000	$ 2,150,000	$ 2,200,000	$ 2,200,000	$ 2,200,000
		6651	Interest on Investment	664	Investment Income & Rentals	$ 4,699,765	$ 4,794,222	$ 4,615,823	$ 4,502,238	$ 4,353,294
		6723	Interest-Penalties on Special Assessment	671	Other Revenues	$ 75,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
		6843	Non-Sufficient Funds Check Charge	671	Other Revenues	$ 3,500	$ 4,000	$ 4,500	$ 5,000	$ 5,000
	Treasurer Total					**$ 26,267,202**	**$ 26,936,311**	**$ 27,383,862**	**$ 27,835,633**	**$ 28,222,588**
255	Income Tax	4380	City Income Taxes	401	Taxes	$ 122,423,471	$ 126,096,202	$ 129,879,091	$ 133,775,464	$ 137,788,728
		4381	City Income Taxes - Compliance	401	Taxes	$ 9,880,080	$ 9,163,774	$ 8,233,400	$ 6,586,720	$ 6,586,720
		4382	City Income Tax Refunds	401	Taxes	($ 14,237,733)	($ 14,664,868)	($ 15,104,814)	($ 15,557,958)	($ 16,024,697)
		4384	City Income Tax Penalties and Interest	401	Taxes	$ 873,293	$ 899,492	$ 926,477	$ 954,271	$ 982,900
	Income Tax Total					**$ 118,939,111**	**$ 121,494,600**	**$ 123,934,154**	**$ 125,758,497**	**$ 129,333,651**
257	Assessor	6131	Processing Fees	600	Charges for Services	$ 250	$ 250	$ 250	$ 250	$ 250
		6133	Management Fee	600	Charges for Services	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
		6260	Service Fees-General	600	Charges for Services	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		6262	Data Processing Service Charges	600	Charges for Services	$ 500	$ 500	$ 500	$ 500	$ 500
		6840	Miscellaneous Other Revenue	671	Other Revenues	$ 600	$ 600	$ 600	$ 600	$ 600
	Assessor Total					**$ 66,350**	**$ 66,350**	**$ 66,350**	**$ 66,350**	**$ 66,350**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2026 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	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
261	General Administration	4260	Payment In Lieu of Taxes	401	Taxes	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		4390	Cannabis Tax	539	State Grants	$ 1,400,000	$ 1,330,000	$ 1,263,500	$ 1,200,000	$ 1,140,000
		4770	Cable TV Franchise Fees	450	Licenses & Permits	$ 1,160,727	$ 1,067,869	$ 982,440	$ 903,844	$ 831,537
		5741	Sales & Use Tax	539	State Grants	$ 24,770,155	$ 25,137,033	$ 25,510,148	$ 25,889,606	$ 26,275,515
		6260	Service Fees-General	600	Charges for Services	$ 129,123	$ 132,207	$ 135,368	$ 93,045	$ 80,383
		6340	A-87 Revenue	600	Charges for Services	$ 9,703,304	$ 8,346,555	$ 8,513,488	$ 8,683,760	$ 8,857,432
		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					**$ 37,187,659**	**$ 36,038,014**	**$ 36,429,294**	**$ 36,794,605**	**$ 37,209,217**
266	Attorney	6260	Service Fees-General	600	Charges for Services	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
	Attorney Total					**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**	**$ 7,500**
271	Admin Services Support	6743	Restricted Contributions	671	Other Revenues	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	Admin Services Support Total					**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
301	Police	4924	Alarm Permits	450	Licenses & Permits	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500
		5501	MI Dept of Justice	539	State Grants	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200
		5743	Liquor Licenses	539	State Grants	$ 222,000	$ 222,000	$ 222,000	$ 222,000	$ 222,000
		6131	Processing Fees	600	Charges for Services	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
		6172	False Alarm Fines-Fees	600	Charges for Services	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
		6174	Police Records-Reproc Fees	600	Charges for Services	$ 92,000	$ 92,000	$ 92,000	$ 92,000	$ 92,000
		6260	Service Fees-General	600	Charges for Services	$ 132,762	$ 117,537	$ 140,403	$ 120,215	$ 121,596
		6332	Special Event Billings Labor	600	Charges for Services	$ 432,207	$ 440,851	$ 454,076	$ 463,158	$ 463,158
		6427	Auction Sales	600	Charges for Services	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
		6581	Parking Fines	655	Fines & Forfeitures	$ 50,000	$ 51,000	$ 52,020	$ 53,060	$ 54,122
		6761	Reimbursements	671	Other Revenues	$ 24,000	$	$ 24,000	$	$ 24,000
		6771	Claims-Damage-Accident Billings	671	Other Revenues	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
		6840	Miscellaneous Other Revenue	671	Other Revenues	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
		6871	Refunds-Rebates	671	Other Revenues	$ 18,000	$ 18,360	$ 18,727	$ 19,102	$ 19,484
		6995	Operating Transfers-Misc	695	Other Financing Sources	$ 200,162	$ 206,130	$ 212,854	$ 219,819	$ 225,688
	Police Total					**$ 1,307,831**	**$ 1,284,578**	**$ 1,352,780**	**$ 1,326,054**	**$ 1,358,748**
325	Dispatch	5804	Kent County-Misc & PSAP 911	580	Contribution from Local Units	$ 2,123,494	$ 2,003,513	$ 1,988,012	$ 1,972,636	$ 1,957,383
		5806	Other Local Programs	580	Contribution from Local Units	$ 1,910	$ 1,967	$ 2,026	$ 2,087	$ 2,150
	Dispatch Total					**$ 2,125,404**	**$ 2,005,480**	**$ 1,990,038**	**$ 1,974,723**	**$ 1,959,533**
336	Fire	5744	Fire Protect-State Owned Build	539	State Grants	$ 572,022	$ 583,462	$ 595,131	$ 607,034	$ 619,175
		6260	Service Fees-General	600	Charges for Services	$ 265,808	$ 275,224	$ 284,992	$ 295,126	$ 305,641
	Fire Total					**$ 837,830**	**$ 858,686**	**$ 880,123**	**$ 902,160**	**$ 924,816**
448	Street Lighting	6261	Administration Services	600	Charges for Services	$	$	$	$	$
		6310	Street-Expressway Lighting Main	600	Charges for Services	$ 1,000	$ 1,030	$ 1,061	$ 1,093	$ 1,126
		6312	Street Lighting Services	600	Charges for Services	$ 14,000	$ 14,420	$ 14,853	$ 15,298	$ 15,757
		6314	Communication Infras-User Fees & Permits	600	Charges for Services	$ 2,473,386	$ 2,547,588	$ 2,624,015	$ 2,702,736	$ 2,783,818
		6423	Sale of Scrap Material	600	Charges for Services	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
		6425	Electric Power Dist-Gas Aggregate	600	Charges for Services	$ 1,150,000	$ 1,184,500	$ 1,220,035	$ 1,256,636	$ 1,294,335
		6771	Claims-Damage-Accident Billings	671	Other Revenues	$ 45,000	$ 46,350	$ 47,741	$ 49,173	$ 50,648
	Street Lighting Total					**$ 3,688,386**	**$ 3,799,038**	**$ 3,913,010**	**$ 4,030,400**	**$ 4,151,312**
533	Stormwater	4934	LUDS Permits-Land & Use Develop	450	Licenses & Permits	$ 255,041	$ 267,793	$ 281,183	$ 295,242	$ 310,004
		5522	MI Dept of Environmental Quality	539	State Grants	$	$	$	$	$
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	$ 51,050	$ 53,603	$ 56,283	$ 59,097	$ 62,052
		6167	LUDS Enforcement Fees	600	Charges for Services	$ 28,269	$ 29,683	$ 31,167	$ 32,725	$ 34,361
	Stormwater Total					**$ 334,360**	**$ 351,079**	**$ 368,633**	**$ 387,064**	**$ 406,417**
694	Community Development Services	6340	A-87 Revenue	600	Charges for Services	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	Community Development Services Total					**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**
698	Our Community's Children	6743	Restricted Contributions	671	Other Revenues	$ 87,072	$ 89,684	$ 92,375	$ 95,146	$ 98,000
	Our Community's Children Total					**$ 87,072**	**$ 89,684**	**$ 92,375**	**$ 95,146**	**$ 98,000**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY SOURCE
FY2026 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number	Department Name	Code	Budget Object Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
701	Planning	4810	Cannabis Licenses	450	Licenses & Permits	$ 232,000	$ 232,200	$ 240,000	$ 300,000	$ 300,000
		4908	Miscellaneous Permits	450	Licenses & Permits	$ 210,443	$ 199,008	$ 201,920	$ 204,430	$ 207,344
		6161	Planning Commission Review Fees	600	Charges for Services	$ 166,331	$ 159,400	$ 149,600	$ 149,800	$ 149,900
		6166	LUDS Fee-Land Use & Develop	600	Charges for Services	$ 99,500	$ 102,500	$ 106,500	$ 110,400	$ 115,400
		6193	Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	$ 21,500	$ 24,500	$ 27,100	$ 27,400	$ 27,600
		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	$ 306,499	$ 322,385	$ 275,098	$ 254,113	$ 287,929
		6261	Administration Services	600	Charges for Services	$	$	$	$	$
		6273	Housing-Zoning	600	Charges for Services	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
		6995	Operating Transfers-Misc	695	Other Financing Sources	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	Planning Total					**$ 1,061,273**	**$ 1,064,993**	**$ 1,025,218**	**$ 1,071,143**	**$ 1,113,173**
733	Code Compliance	6197	Nuisance Fees	600	Charges for Services	$ 55,919	$ 57,598	$ 59,325	$ 61,105	$ 62,938
		6199	Housing Fees-Lienable	600	Charges for Services	$ 2,140,355	$ 2,204,565	$ 2,270,703	$ 2,338,823	$ 2,408,989
		6273	Housing-Zoning	600	Charges for Services	$ 33,797	$ 34,811	$ 35,855	$ 36,930	$ 38,038
		6275	Housing-Code Enforcement Fees	600	Charges for Services	$	$	$	$	$
		6276	Housing-Housing Appeal Fee	600	Charges for Services	$ 3,607	$ 3,715	$ 3,826	$ 3,941	$ 4,059
		6840	Miscellaneous Other Revenue	671	Other Revenues	$ 47	$ 48	$ 49	$ 51	$ 52
		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					**$ 3,602,413**	**$ 3,669,425**	**$ 3,738,446**	**$ 3,809,538**	**$ 3,882,764**
Grand Total						**$ 197,393,555**	**$ 199,225,540**	**$ 202,086,130**	**$ 205,289,937**	**$ 209,645,003**



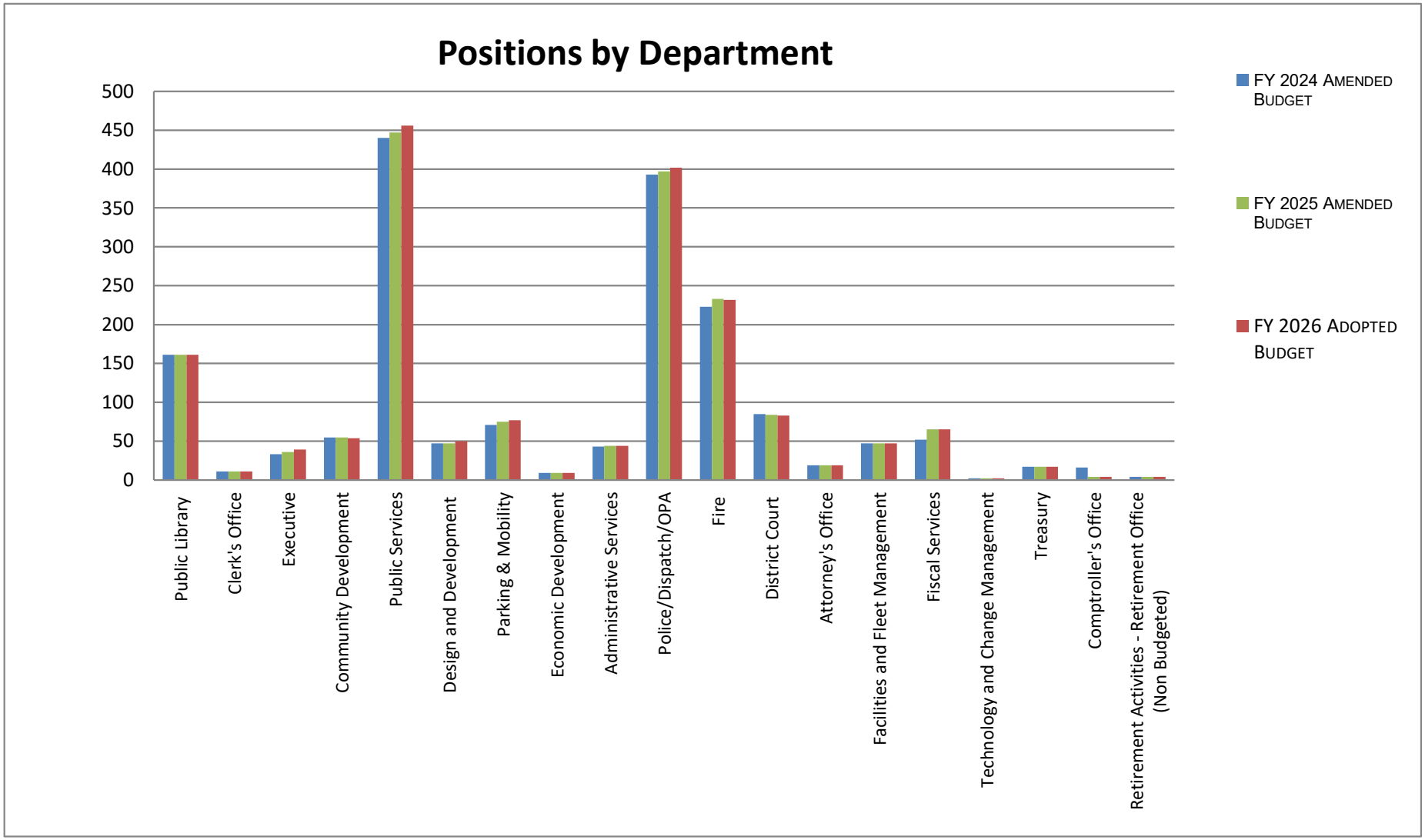
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City of Grand Rapids

AUTHORIZED POSITIONS BY DEPARTMENT

FY2026-FY2030 Fiscal Plan

DEPT		FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	Adopted Change
A110	Public Library	161.000	161.000	161.000	-
A120	Clerk's Office	11.000	11.000	11.000	-
A130	Executive	33.000	36.000	39.000	3.000
B210	Community Development	55.000	55.000	54.000	(1.000)
B220	Public Services	440.000	447.000	456.000	9.000
C310	Design and Development	47.000	47.000	50.000	3.000
C335	Parking & Mobility	71.000	75.000	77.000	2.000
C340	Economic Development	9.000	9.000	9.000	-
D420	Administrative Services	43.000	44.000	44.000	-
E510	Police/Dispatch/OPA	393.000	397.000	402.000	5.000
E520	Fire	223.000	233.000	232.000	(1.000)
E530	District Court	85.000	84.000	83.000	(1.000)
E540	Attorney's Office	19.000	19.000	19.000	-
F610	Facilities and Fleet Management	47.000	47.000	47.000	-
F620	Fiscal Services	52.000	65.000	65.000	-
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	4.000	4.000	-
G110	Retirement Activities - Retirement Office (Non Budgeted)	4.000	4.000	4.000	-
	Grand Total Positions (Full Time and Permanent Part-time)	1,728.000	1,757.000	1,776.000	19.000
RECONCILIATION to FTEs:					
	Less Dispatch Part-time			(2.000)	
	Less Court Part-time			(3.000)	
	Less Library Part-time			(51.000)	
	Less Partial Year FTEs			-	
	TOTAL FTEs			1,720.000	

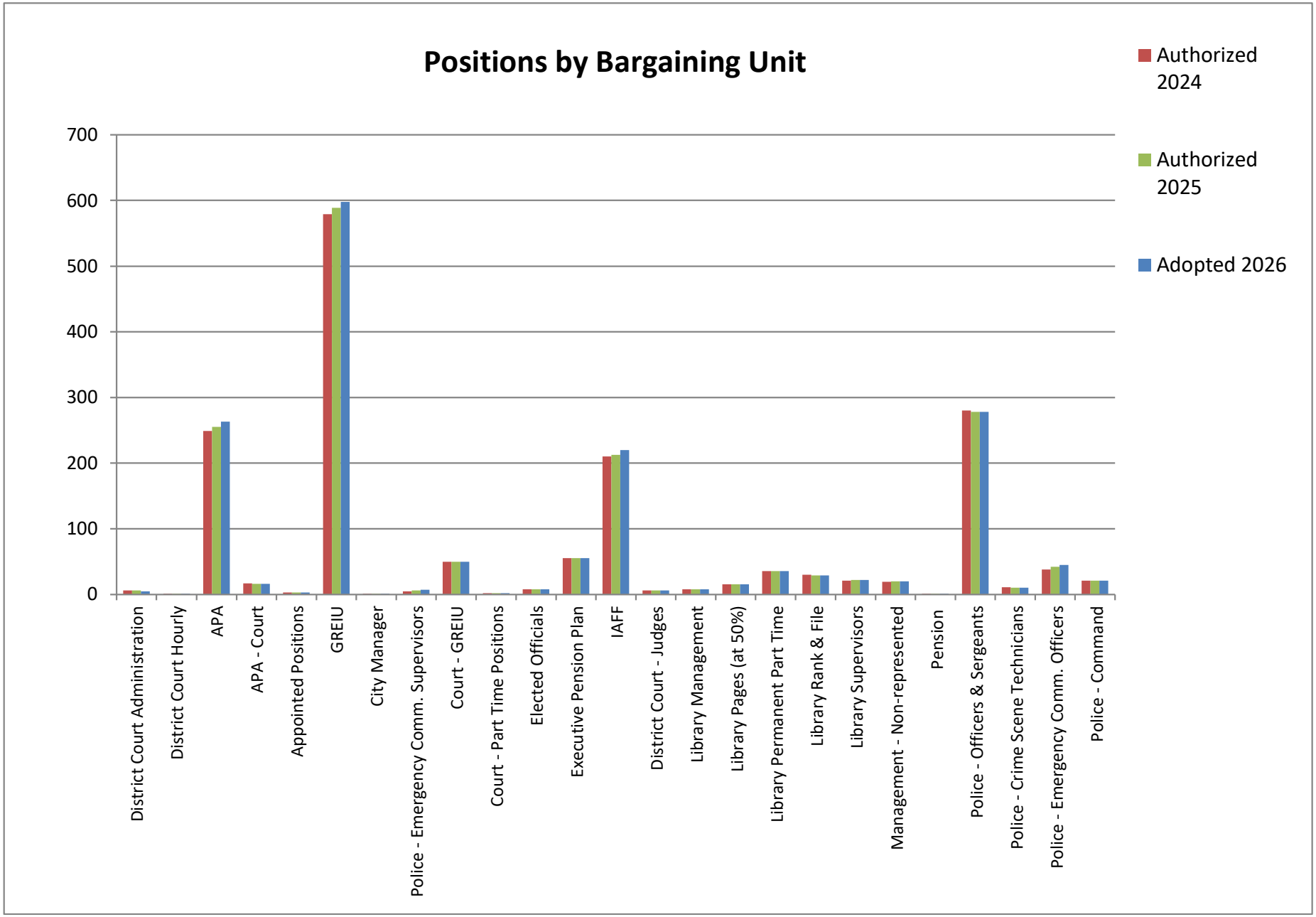

Positions by Department
500
450
400
350
300
250
200
150
100
50
0
Public Library
Clerk's Office
Executive
Community Development
Public Services
Design and Development
Parking & Mobility
Economic Development
Administrative Services
Police/Dispatch/OPA
Fire
District Court
Attorney's Office
Facilities and Fleet Management
Fiscal Services
Technology and Change Management
Treasury
Comptroller's Office
Retirement Activities - Retirement Office (Non Budgeted)
FY 2024 Amended Budget
FY 2025 Amended Budget
FY 2026 Adopted Budget

City of Grand Rapids

PERSONNEL BY BARGAINING UNIT - FTEs

FY2026-FY2030 Fiscal Plan

Unit Code	Unit Name	Authorized 2024	Authorized 2025	Adopted 2026	VAR
61ST	District Court Administration	6.0000	6.0000	5.0000	(1.0000)
61STHR	District Court Hourly	1.0000	1.0000	1.0000	-
APACITY	APA	249.0000	255.0833	263.0000	7.9167
APACOURT	APA - Court	17.0000	16.0000	16.0000	-
APPOINT	Appointed Positions	3.0000	3.0000	3.0000	-
CITY	GREIU	579.0000	589.0000	598.0000	9.0000
CITYMNGR	City Manager	1.0000	1.0000	1.0000	-
COMMSUPV	Police - Emergency Comm. Supervisors	5.0000	6.0000	7.0000	1.0000
COURT	Court - GREIU	50.0000	50.0000	50.0000	-
COURTPT	Court - Part Time Positions	2.0000	2.0000	2.0000	-
ELECTED	Elected Officials	8.0000	8.0000	8.0000	-
EXECPLAN	Executive Pension Plan	55.0000	55.0000	55.0000	-
IAFF	IAFF	210.0000	212.5000	220.0000	7.5000
JUDGE	District Court - Judges	6.0000	6.0000	6.0000	-
LIBRMGT	Library Management	8.0000	8.0000	8.0000	-
LIBRPAGE	Library Pages (at 50%)	15.5000	15.5000	15.5000	-
LIBRPT	Library Permanent Part Time	35.5000	35.5000	35.5000	-
LIBRR&F	Library Rank & File	30.0000	29.0000	29.0000	-
LIBRSUPV	Library Supervisors	21.0000	22.0000	22.0000	-
MGTNON	Management - Non-represented	19.0000	20.0000	20.0000	-
PENSION	Pension	1.0000	1.0000	1.0000	-
POLC1	Police - Officers & Sergeants	280.0000	278.0000	278.0000	-
POLC2	Police - Crime Scene Technicians	11.0000	10.0000	10.0000	-
POLC4	Police - Emergency Comm. Officers	38.0000	42.0000	45.0000	3.0000
POLC5	Police - Command	21.0000	21.0000	21.0000	-
TOTAL FTEs by Bargaining Unit		1,672.0000	1,692.5833	1,720.0000	27.4167

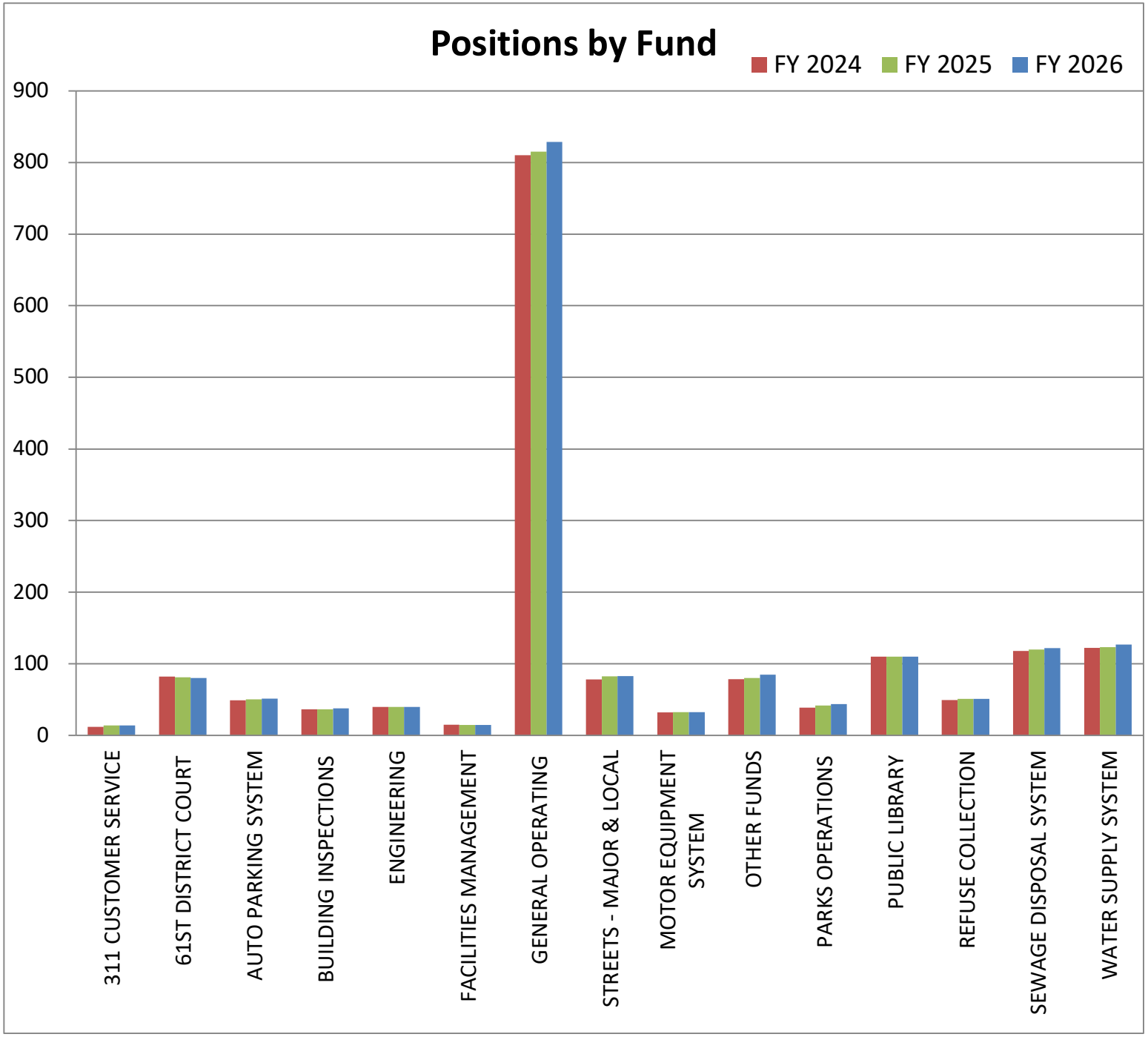

Positions by Bargaining Unit
Authorized 2024
Authorized 2025
Adopted 2026
700
600
500
400
300
200
100
0
District Court Administration
District Court Hourly
APA
APA - Court
Appointed Positions
GREIU
City Manager
Police - Emergency Comm. Supervisors
Court - GREIU
Court - Part Time Positions
Elected Officials
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

FY2026-FY2030 Fiscal Plan

Fund	FTEs Authorized FY 2024	FTEs Authorized FY 2025	FTEs Adopted FY 2026	VAR
311 CUSTOMER SERVICE	12.1000	14.1000	14.1000	0.000
61ST DISTRICT COURT	82.0000	81.0000	80.0000	(1.000)
AUTO PARKING SYSTEM	49.0000	50.2500	51.5000	1.250
BUILDING INSPECTIONS	36.3400	36.5400	37.8800	1.340
CEMETERY OPERATING	5.6000	6.3500	6.3500	0.000
COMMUNITY DEVELOPMENT BLOCK GRANT	9.6000	8.3000	9.4000	1.100
DRUG LAW ENFORCEMENT	0.0000	0.0000	0.0000	0.000
ENGINEERING	39.7500	39.7500	39.7500	0.000
ECONOMIC DEVELOPMENT CORPORATION	0.2500	0.3000	0.3000	0.000
FACILITIES MANAGEMENT	15.1750	14.7750	14.7750	0.000
FIRE GRANTS	9.0000	9.0000	14.9700	5.970
GENERAL OPERATING	810.1600	814.9833	828.6800	13.697
GOLF COURSE	1.8500	1.8500	1.8500	0.000
INSURANCE PAYMENT	6.6000	6.6000	8.0000	1.400
HOME INVESTMENT PARTNERSHIP	1.8000	1.9000	0.7000	(1.200)
INFORMATION TECHNOLOGY	2.0900	2.0900	2.0900	0.000
LEAD HAZARD CONTROL/REDUCTION	3.3000	4.3000	4.6000	0.300
MICHIGAN INDIGENT DEFENSE COMMISSION	1.3000	1.2000	1.4000	0.200
STREETS - MAJOR & LOCAL	78.1950	82.3220	82.6220	0.300
MOTOR EQUIPMENT SYSTEM	32.1750	32.5750	32.5750	0.000
OTHER GRANTS	7.6000	11.1500	8.1000	(3.050)
PARKS OPERATIONS	38.8700	41.9000	43.6500	1.750
PARKS MILLAGE	2.7800	0.0000	0.0000	0.000
POLICE GRANTS	8.0000	8.5000	8.5000	0.000
PROPERTY MANAGEMENT	0.1000	0.1000	0.1000	0.000
PUBLIC LIBRARY	110.0000	110.0000	110.0000	0.000
REFUSE COLLECTION	49.5000	50.9000	51.1500	0.250
SEWAGE DISPOSAL SYSTEM	118.0000	120.0200	121.7600	1.740
SIDEWALK REPAIR	5.6000	5.6000	5.3500	(0.250)
VEHICLE STORAGE FACILITY	1.2500	1.2500	1.2500	0.000
WATER SUPPLY SYSTEM	122.3450	123.3680	126.9880	3.620
Subtotal Operating Funds:	1,660.33	1,680.97	1,708.39	27.42
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	5.86	5.76	5.76	0.000
DDA	0.33	0.66	0.66	0.000
DID	0.05	0.08	0.08	0.000
SMART ZONE	1.40	1.05	1.05	0.000
TIFA	0.03	0.06	0.06	0.000
TOTAL FTEs by Fund:	1,672.00	1,692.58	1,720.00	27.42


Positions by Fund
FY 2024
FY 2025
FY 2026
900
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

FY2026 MASTER ROSTER
APPENDIX C

Group / Department / Org / Fund / Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
A. "OTHER" GROUP							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	08I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Community Services Manager	20L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Executive Administrative Assistant	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Librarian I	21GH	LIB R&F	11.0000	10.0000	10.0000	.0000	10.0000
Librarian I	21GH	LIB SUPV	2.0000	3.0000	3.0000	.0000	3.0000
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	64.0000	64.0000	64.0000	.0000	32.0000
Library Business Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Business Office Administrative Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Circulation Operations Supervisor	16LH	LIB SUPV	4.0000	4.0000	4.0000	.0000	4.0000
Library Communications Assistant	16GH	LIB R&F	2.0000	2.0000	2.0000	.0000	2.0000
Library Custodian - Part Time (at 0.50 ea)	05LPT	LIBRPT	6.0000	6.0000	6.0000	.0000	3.0000
Library Director	09I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Facilities Assistant	10GH	LIB R&F	4.0000	4.0000	4.0000	.0000	4.0000
Library Facilities Manager	21L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Help Desk Technician - Part Time (at 0.50 ea)	11LPT	LIBRPT	1.0000	1.0000	1.0000	.0000	0.5000
Library Human Resources Assistant	04IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Human Resources Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Assistant	25L	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Information Systems Manager	28LH	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Library Maintenance Mechanic	13G	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Marketing & Communications Manager	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Library Page - Part Time (at 0.50 ea)	01LPT	LIB PAGE	31.0000	31.0000	31.0000	.0000	15.5000
Library Resource Navigator	16GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Library Systems Administrator	21GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Mobile Library Assistant	12GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant II	09GH	LIB R&F	6.0000	6.0000	6.0000	.0000	6.0000
TOTAL LIBRARY DEPARTMENT			**161.0000**	**161.0000**	**161.0000**	**.0000**	**110.0000**
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

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
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	1.0000	3.0000	2.0000	2.6000
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	1.0000	1.0000	.0000	1.0000
Chief of Staff	23U	EXECPLAN	.0000	1.0000	1.0000	.0000	0.9000
Chief Sustainability Officer	20U	EXECPLAN	.0000	1.0000	1.0000	.0000	1.0000
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	1.0000	1.0000	1.0000	.0000	1.0000
Performance & Sustainability Officer	22U	EXECPLAN	1.0000	.0000	.0000	.0000	0.0000
Secretary to the City Manager	11U	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
Special Events Aide	15A	GREIU	2.0000	2.0000	2.0000	.0000	2.0000
Special Events Manager	18	APA	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal Executive Office			18.0000	17.0000	19.0000	2.0000	13.6700
OTHER GRANTS 2730							
Administrative Aide- Education and Engagement Specialist	04	APA	.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	.0000	2.0000	1.0000	(1.0000)	1.0000
Subtotal Executive Office			.0000	3.0000	2.0000	(1.0000)	2.0000
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			**26.0000**	**28.0000**	**29.0000**	**1.0000**	**23.6700**
COMMUNICATIONS DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	3.0000	2.0000	2.5000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Administrative Analyst II	16	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	2.0000	2.0000	0.0000	2.0000
Strategic Communications Specialist	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0200
Communications Director	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Graphic Illustrator	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
TOTAL COMMUNICATIONS DEPARTMENT			**7.0000**	**8.0000**	**10.0000**	**2.0000**	**8.0200**
TOTAL EXECUTIVE GROUP			**33.0000**	**36.0000**	**39.0000**	**3.0000**	**31.6900**
B. COMMUNITY SERVICES GROUP							
COMMUNITY DEVELOPMENT DEPARTMENT (B210)							
COMMUNITY DEVELOPMENT - GRANT ACTIVITIES							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	.0000	.0000	.0000	0.0000	0.2000
Administrative Analyst II	16	APA	1.0000	1.0000	.0000	-1.0000	0.5000
Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Community Development Officer	14	APA	.0000	.0000	.0000	0.0000	0.3000
Contract Administrator	11	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Subtotal GOF			2.0000	2.0000	1.0000	-1.0000	2.6000
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)							
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	0.0000	0.4000
Indigent Defense Coordinator	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal IDF			1.0000	1.0000	1.0000	.0000	1.4000
OTHER GRANTS FUND 2730							
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Subtotal CD-Other Grants			.0000	.0000	.0000	0.0000	0.1000
CDBG GRANTS FUND 2733							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	0.3000
Administrative Analyst I-Accounting	11	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Administrative Analyst II	16	APA	2.0000	2.0000	2.0000	0.0000	1.5000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.5000
Assistant Community Development Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.7000
Community Development Officer	14	APA	.0000	.0000	.0000	0.0000	0.3000
Community Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.1000
Contract Administrator	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Housing Rehab Specialist I	19AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Housing Rehab Specialist II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2000
Housing Rehab Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	0.2000
Loan Analyst	12	APA	1.0000	.0000	1.0000	1.0000	0.9000
Administrative Services Officer I	16	APA	.0000	1.0000	1.0000	0.0000	0.9000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.3000
Subtotal CDBG			14.0000	14.0000	15.0000	1.0000	9.4000
LEAD HAZARD REDUCTION GRANTS FUND 2735							
Administrative Analyst I-Accounting	11	APA	.0000	.0000	.0000	0.0000	0.1000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.8000
Housing Rehab Specialist I	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	2.0000
Housing Rehab Specialist II	22AH	GREIU	.0000	.0000	.0000	0.0000	0.8000
Housing Rehab Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.8000
Administrative Services Officer I	16	APA	.0000	.0000	.0000	0.0000	0.1000
Subtotal LEAD			2.0000	2.0000	2.0000	0.0000	4.6000
HOME INVESTMENT PARTNERSHIP GRANTS FUND 2734							
Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.2000
Community Development Officer	14	APA	1.0000	1.0000	1.0000	0.0000	0.4000
Loan Analyst	12	APA	.0000	.0000	.0000	0.0000	0.1000
Subtotal HOME			1.0000	1.0000	1.0000	.0000	.7000
OPIOID GRANTS FUND 2840							
Contract Administrator	11	APA	.0000	.0000	.0000	0.0000	0.5000
Subtotal Opiod Grants			.0000	.0000	.0000	0.0000	0.5000
Subtotal Grant Activities			20.0000	20.0000	20.0000	.0000	19.3000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
OTHER GRANTS FUND 2730							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	2.0000	2.0000	1.0000	-1.0000	1.0000
Subtotal OCC Office-Grants			3.0000	3.0000	2.0000	-1.0000	2.0000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
GENERAL FUND-1010							
Administrative Analyst I	11	APA	0.0000	0.0000	1.0000	1.0000	1.0000
Administrator - Office Children Youth Families	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal OCC Office-GOF			1.0000	1.0000	2.0000	1.0000	2.0000
Subtotal OCC Office			4.0000	4.0000	4.0000	0.0000	4.0000
CODE COMPLIANCE							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	0.7000
Administrative Analyst I	11	APA	1.0000	.0000	.0000	0.0000	0.0000
Information Systems Coordinator	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Assistant Code Compliance Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.9000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Code Compliance Officer I	15AH	GREIU	.0000	1.0000	2.0000	1.0000	1.1000
Code Compliance Officer II	19AH	GREIU	14.0000	13.0000	13.0000	0.0000	12.4000
Code Compliance Officer III	22AH	GREIU	4.0000	4.0000	4.0000	0.0000	3.6000
Code Compliance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	1.9000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.4000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.3000
Office Assistant II	10AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Code Comp -GOF			27.0000	27.0000	28.0000	1.0000	25.3000
REFUSE FUND 2260							
Assistant Code Compliance Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Code Compliance Officer I	15AH	GREIU	.0000	.0000	.0000	0.0000	0.9000
Code Compliance Officer II	19AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Code Compliance Officer III	22AH	GREIU	.0000	.0000	.0000	0.0000	0.4000
Code Compliance Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.1000
Maintenance Assistant I / II	07A/10A	GREIU	4.0000	4.0000	2.0000	-2.0000	1.2000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.7000
Subtotal Code Comp - Refuse			4.0000	4.0000	2.0000	-2.0000	4.0000
Subtotal Code Compliance			31.0000	31.0000	30.0000	-1.0000	29.3000
TOTAL COMMUNITY DEVELOPMENT DEPT			**55.0000**	**55.0000**	**54.0000**	**(1.0000)**	**52.6000**
PUBLIC SERVICES DEPARTMENT (B220)							
ENGINEERING FUND 6220							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Engineer	22	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	0.0000	0.7000
Assistant Project Manager	15	APA	7.0000	8.0000	8.0000	0.0000	7.7500
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
City Engineer	26U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Civil Engineer I	22AH	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Engineering Assistant II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Office Administrative Specialist	20AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Services Administrator	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Systems Specialist	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Financial Analyst II	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant I	11AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000

Group / Department Org / Fund Position Titles		Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Information Systems Coordinator		15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Land Surveyor		26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV		15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Manager		18	APA	6.0000	5.0000	5.0000	0.0000	5.0000
Property Acquisition Officer		22ABH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Real Property Manager		16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Project Engineer		17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
	Subtotal Engineering			39.0000	39.0000	39.0000	.0000	39.7500
SIDEWALK FUND 2460								
Assistant Project Manager		15	APA	.0000	.0000	.0000	0.0000	0.2500
Deputy City Manager		29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Engineering Assistant I		16AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Engineering Assistant II		22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager		07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Office Assistant IV		15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Public Services Assistant		16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
	Subtotal Sidewalks			5.0000	5.0000	5.0000	0.0000	5.3500
TOTAL ENGINEERING DEPARTMENT				44.0000	44.0000	44.0000	0.0000	45.1000
STREETS & SANITATION DIVISION								
MAJOR STREETS FUND 2020								
Administrative Analyst I		11	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Administrative Executive Assistant		05U	MGTNON	.0000	.0000	.0000	0.0000	0.2500
Customer Service Specialist		18A	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Business Office Representative		16AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Equipment Operator I / II		10A/14A	GREIU	7.0000	7.0000	7.0000	0.0000	11.2000
Financial Analyst		12	APA	1.0000	1.0000	1.0000	0.0000	0.2500
IT Support Specialist		21AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Maintenance Assistant I / II		7A/10A	GREIU	18.0000	18.0000	18.0000	0.0000	11.3000
Managing Director		25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Office Assistant II		10AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.6000
Office Assistant III		12AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Aide		06AH	GREIU	.0000	2.0000	2.0000	0.0000	1.0000
Public Services Director		24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Manager		18	APA	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Supervisor		13	APA	3.0000	3.0000	3.0000	0.0000	1.1000
Refuse Collection Operator		15A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader		16A	GREIU	2.0000	2.0000	2.0000	0.0000	2.2000
	Subtotal Major Streets			38.0000	40.0000	40.0000	0.0000	29.8500
LOCAL STREETS FUND 2030								
Administrative Analyst I		11	APA	.0000	.0000	.0000	0.0000	0.1000
Business Office Representative		16AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Customer Service Specialist		18A	GREIU	.0000	.0000	.0000	0.0000	0.2500

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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Equipment Operator I / II	10A/14A	GREIU	7.0000	7.0000	7.0000	0.0000	5.4000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.2500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	.0000	.0000	.0000	0.0000	7.5000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Public Services Aide	06AH	GREIU	.0000	.0000	.0000	0.0000	1.0000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Public Services Manager	18	APA	.0000	.0000	.0000	0.0000	0.2500
Public Services Supervisor	13	APA	.0000	.0000	.0000	0.0000	0.7000
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	2.0000	2.0000	2.0000	0.0000	1.6500
Subtotal Local Streets			9.0000	9.0000	9.0000	0.0000	18.9000
Subtotal Streets Funds			47.0000	49.0000	49.0000	0.0000	48.7500
REFUSE FUND 2260							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.8000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	0.0000	0.2500
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Business Office Representative	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.5000
Customer Service Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.5000
Equipment Operator I / II	10A/14A	GREIU	5.0000	5.0000	5.0000	0.0000	2.4000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.5000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
IT Support Specialist	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Office Assistant II	10AH	GREIU	2.0000	2.0000	3.0000	1.0000	2.3000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Public Services Aide	06AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Public Services Director	24U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Public Services Manager	18	APA	.0000	.0000	.0000	0.0000	0.5000
Public Services Specialist	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	2.2000
Refuse Collection Operator	15A	GREIU	28.0000	29.0000	29.0000	0.0000	28.9000
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.1000
Streets & Sanitation Crew Leader	16A	GREIU	.0000	.0000	.0000	0.0000	0.1500
Subtotal Refuse			43.0000	44.0000	45.0000	1.0000	47.1000
Subtotal Public Works Division			90.0000	93.0000	94.0000	1.0000	95.8500
SEWAGE DISPOSAL SYSTEM FUND 5900							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.1000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000

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Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	0.0000	0.2000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Assistant Water System Manager	21	APA	.0000	.0000	.0000	0.0000	0.3000
Asst. Environmental Services Manager	21	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.7000
Chemist I / II	19AH/23AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Collection System Asset Crew Leader	18A	GREIU	3.0000	3.0000	3.0000	0.0000	2.4500
Collection System Asset Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Collection System Asset Technician	16A	GREIU	12.0000	13.0000	13.0000	0.0000	8.8000
Custodian	10A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.6700
Electrician I	19A	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Journeyman Electrician	23A	GREIU	.0000	1.0000	1.0000	0.0000	0.7500
Electrician II	24A	GREIU	3.0000	.0000	.0000	0.0000	0.0000
Master Electrician	25A	GREIU	.0000	3.0000	3.0000	0.0000	2.2500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	0.0000	0.2500
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Assistant II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.4000
Environmental Resource Technician	18A	GREIU	4.0000	5.0000	5.0000	0.0000	5.0000
Environmental Services Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Facilities Maintenance Supervisor	14	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	1.5000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Instrument Technician	18A	GREIU	3.0000	3.0000	3.0000	0.0000	2.2500
IT Support Specialist	21AH	GREIU	2.0000	1.0000	1.0000	0.0000	0.5000
Information Technology Manager	18	APA	.0000	1.0000	1.0000	0.0000	0.5000
Machinist	19A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Maintenance Painter	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Maintenance Planner Scheduler Technician	18A	GREIU	.0000	.0000	.0000	0.0000	0.3800
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	1.1500
Office Assistant IV	15AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Plant Assistant I / II	10A/12A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Plumbing Inspector I	19AH	GREIU	.0000	.0000	.0000	0.0000	0.4000
Predictive Maintenance Technician	18A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Engineer	15	APA	.0000	.0000	.0000	0.0000	0.6500
Public Services Assistant	16AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.7600
Safety Technician	10	APA	.0000	.0000	1.0000	1.0000	0.7000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.5000

FY2026 MASTER ROSTER
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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Stormwater Manager	18	APA	1.0000	1.0000	1.0000	0.0000	0.5500
Utilities Crew Leader	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	1.7500
Utilities Field Operations Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.3300
Utilities Field Operations Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.5100
Utilities Operations Superintendent	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utilities Operations and Maintenance Crew Leader	21AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	5.7500
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.4000
Utility Locator	16A	GREIU	.0000	.0000	.0000	0.0000	1.5600
Utility Maintenance Mechanic I / II	12A/16A	GREIU	11.0000	11.0000	11.0000	0.0000	11.0000
Utility Maintenance Mechanic III	18A	GREIU	2.0000	3.0000	3.0000	0.0000	3.0000
Utility Maintenance Supervisor	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Operator/Maintainer	18A	GREIU	7.0000	7.0000	7.0000	0.0000	7.0000
Waste Water Lab Superintendent	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Waste Water O&M Supervisor	14	APA	5.0000	5.0000	5.0000	0.0000	5.0000
Waste Water Plant Operator I / II	12A/16A	GREIU	11.0000	11.0000	11.0000	0.0000	11.0000
Waste Water Plant Operator III	18A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Waste Water Plant Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Waste Water Technical Control Supervisor	14	APA	2.0000	1.0000	1.0000	0.0000	0.5000
WasteWater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Industrial Pretreatment Program Inspector	23AH	GREIU	6.0000	6.0000	7.0000	1.0000	7.0000
Industrial Pretreatment Program Officer	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal EP Sewage Disposal Fund			107.0000	111.0000	113.0000	2.0000	121.7600
EP - GENERAL OPERATING FUND 1010							
Assistant Project Mananger	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Civil Engineer	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.5000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.1600
Engineering Assistant I	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Project Engineer	15	APA	1.0000	1.0000	1.0000	0.0000	0.8500
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.1500
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.1000
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
Subtotal EP GOF			6.0000	6.0000	6.0000	0.0000	6.7600
MAJOR STREETS FUND - 2020							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	0.0000	0.1850
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	0.0000	1.4900
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	0.4810
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	0.4300
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.1000
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
Subtotal EP Major Streets			.0000	.0000	.0000	0.0000	2.6860

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Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
LOCAL STREETS FUND - 2030							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	0.0000	0.3650
Collection System Asset Technician	16A	GREIU	.0000	.0000	.0000	0.0000	2.7100
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Materials Resource Planning Supervisor	10	APA	.0000	.0000	.0000	0.0000	0.1000
Storekeeper II	14AH	GREIU	.0000	.0000	.0000	0.0000	0.2000
Stormwater Manager	18	APA	.0000	.0000	.0000	0.0000	0.2000
Utilities Field Operations Crew Leader	21AH	GREIU	.0000	.0000	.0000	0.0000	0.4300
Utility Field Operator I / II	14A/18A	GREIU	.0000	.0000	.0000	0.0000	0.4810
Waste Water/Stormwater Maintenance Superintendent	17	APA	.0000	.0000	.0000	0.0000	0.0000
Subtotal EP Local Streets			.0000	.0000	.0000	0.0000	4.5860
Subtotal EP Stormwater			6.0000	6.0000	6.0000	.0000	14.0320
STREET LIGHTING-GENERAL OPERATING FUND 1010							
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Journeyman Line Worker	19A	GREIU	4.0000	.0000	.0000	0.0000	0.0000
Journeyman Line Foreperson	22A	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Line Foreperson	22A	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Journeyman Electrician	23AH	GREIU	.0000	4.0000	6.0000	2.0000	6.0000
Master Electrician	25AH	GREIU	.0000	2.0000	2.0000	0.0000	2.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Public Services Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.1000
Utility Locator	16A	GREIU	.0000	.0000	.0000	0.0000	0.8800
Utility Systems Manager	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Street Lighting GOF			10.0000	10.0000	12.0000	2.0000	13.1800
Subtotal Environmental Protection Division			123.0000	127.0000	131.0000	4.0000	148.9720
WATER DIVISION							
WATER FUND 5910							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.1000
Administrative Executive Assistant	05U	MGTNON	.0000	.0000	.0000	0.0000	0.2000
Administrative Services Officer I	16	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Water System Manager	21	APA	1.0000	2.0000	2.0000	0.0000	1.7000
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Business Office Representative	16AH	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.2000

FY2026 MASTER ROSTER
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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Chemist I / II	19AH/23AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Customer Services Specialist	18A	GREIU	4.0000	4.0000	3.0000	-1.0000	2.3300
Electrician I	19A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Journeyman Electrician	23A	GREIU	.0000	.0000	.0000	0.0000	0.2500
Electrician II	24A	GREIU	3.0000	.0000	.0000	0.0000	0.0000
Master Electrician	25A	GREIU	.0000	3.0000	3.0000	0.0000	3.7500
Emergency Management Administrator	15	APA	.0000	.0000	.0000	0.0000	0.2500
Engineering Assistant I	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Engineering Assistant II	22AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.6000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Instrument Technician	18A	GREIU	.0000	.0000	.0000	0.0000	0.7500
IT Support Specialist	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.5000
Information Technology Manager	18	APA	.0000	.0000	.0000	0.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	0.0000	0.5000
Laboratory Technician I	14AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Machinist	19A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Maintenance Planner/Scheduler Technician	18A	GREIU	1.0000	1.0000	1.0000	0.0000	0.6200
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Meter Reader I / II	10A/12A	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Meter Reader Specialist	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	.0000	.0000	1.0000	1.0000	0.5000
Plant Assistant I / II	10A/12A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Plumbing Inspector I	19AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.6000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Project Engineer	15	APA	2.0000	2.0000	2.0000	0.0000	1.5000
Public Services Assistant	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.2400
Safety Technician	10	APA	.0000	.0000	.0000	0.0000	0.7000
Senior Project Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Trench Inspector	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Utilities Field Operations Crew Leader	21AH	GREIU	8.0000	7.0000	7.0000	0.0000	4.3900
Utilities Field Operations Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	0.6700
Utilities Field Operations Supervisor	14	APA	3.0000	3.0000	3.0000	0.0000	2.4900
Utility Aide	06AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Utility Field Operator I / II	14A/18A	GREIU	24.0000	25.0000	25.0000	0.0000	18.2880
Utility Financial Officer	17	APA	.0000	.0000	.0000	0.0000	0.4000
Utility Locator	16A	GREIU	5.0000	4.0000	4.0000	0.0000	1.5600
Utility Maintenance Mechanic I / II	12A/16A	GREIU	9.0000	9.0000	9.0000	0.0000	9.0000
Utility Maintenance Mechanic III	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Utility Supervisor	14	APA	2.0000	2.0000	3.0000	1.0000	3.0000
Wastewater Technicial Control Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.5000
Wastewater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Water Filtration Plant Superintendent	18	APA	1.0000	.0000	.0000	0.0000	0.0000
Water Plant Operator I / II	12A/16A	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Water Plant Operator III	20A	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Water Service Specialist	19A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Water Service Worker I / II	12A/16A	GREIU	10.0000	10.0000	11.0000	1.0000	11.0000
Water System Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Water Division			134.0000	133.0000	136.0000	3.0000	125.1880
PARKS DIVISION							
PARKS OPERATING FUND 2080							
Administrative Aide	04	APA	1.0000	2.0000	2.0000	0.0000	2.0000
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	0.0000	0.7000
Administrative Support Specialist	17AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Director of Parks and Recreation	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Arborist	16A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Building Maintenance Mechanic I / II	13A / 16A	GREIU	2.0000	2.0000	2.0000	0.0000	1.8000
Building Maintenance Mechanic III	19A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Carpenter	16A	GREIU	1.0000	1.0000	1.0000	0.0000	0.9000
Director of Parks and Recreation	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Facilities Maintenance Supervisor	14	APA	.0000	.0000	1.0000	1.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.2000
Forester	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Golf Course Manager	10	APA	.0000	.0000	.0000	0.0000	0.2500
Groundskeeper I / II	9A/12A	GREIU	8.0000	9.0000	9.0000	0.0000	9.0000
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Information Systems Coordinator	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Office Assistant III	12AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Parks Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Partnerships and Development Coordinator	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Project Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Recreation Program Technical Supervisor	07	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Recreation Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Senior Greenskeeper	25AH	GREIU	.0000	.0000	.0000	0.0000	0.2000
Tree Trimmer Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Tree Trimmer I/II	12A/15A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
Subtotal Parks Operations			41.0000	43.0000	44.0000	1.0000	43.6500
CEMETERY OPERATING FUND 5020							

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.1000
Building Maintenance Mechanic I / II	13A / 16A	GREIU	.0000	.0000	.0000	0.0000	0.2000
Building Maintenance Mechanic III	19A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Carpenter	16A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Groundskeeper I / II	9A/12A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.6000
Parks Superintendent	18	APA	.0000	.0000	.0000	0.0000	0.2500
Subtotal Cemetery			5.0000	5.0000	5.0000	.0000	6.3500
GOLF COURSE FUND 5840							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.2000
Golf Course Manager	10	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Senior Greenskeeper	25AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.8000
Subtotal Golf Course			2.0000	2.0000	2.0000	0.0000	1.8500
Subtotal Parks Division			**49.0000**	**50.0000**	**51.0000**	**1.0000**	**51.8500**
TOTAL PUBLIC SERVICES DEPARTMENT			**440.0000**	**447.0000**	**456.0000**	**9.0000**	**466.9600**
C. DESIGN, DEVELOPMENT STRATEGIC and ENTERPRISE SERVICES GROUP							
DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPARTMENT (C310)							
PLANNING OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Planning Director	20	APA	2.0000	2.0000	2.0000	0.0000	1.1500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Historic Preservation Specialist	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.6600
Planner I / II	20AH/23AH	GREIU	3.0000	3.0000	3.0000	0.0000	2.5000
Planning Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.7500
Planning Supervisor	13	APA	3.0000	3.0000	3.0000	0.0000	2.4500
Senior Graphic Illustrator	22AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Zoning Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Planning			15.0000	15.0000	15.0000	0.0000	13.1100
BUILDING INSPECTION FUND 2490							
Administrative Aide	04	APA	.0000	.0000	.0000	0.0000	0.8000
Administrative Analyst I	11	APA	3.0000	3.0000	3.0000	0.0000	3.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Building Official	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Planning Director	20	APA	.0000	.0000	.0000	0.0000	0.1500
Building Code Enforcement Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Building Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Building Inspector II	22AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Building Official	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	1.0000	1.0000	0.8400
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Electrical Inspector I	21AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Electrical Inspector II	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Fire Hazard Inspector	20AH	GREIU	.0000	.0000	2.0000	2.0000	2.0000
Fire Lieutenant - Fire Prevention Inspector	03BA	IAFF	.0000	.0000	.0000	0.0000	0.2500
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Mechanical Inspector I	19AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Mechanical Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant II	10AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.3400
Planner I / II	20AH/23AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Planning Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Planning Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.5500
Plans Examiner	13	APA	3.0000	3.0000	3.0000	0.0000	3.0000
Plumbing Inspector I	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Bldg Inspection			32.0000	32.0000	35.0000	3.0000	37.8800
TOTAL DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPT.			**47.0000**	**47.0000**	**50.0000**	**3.0000**	**50.9900**
PARKING AND MOBILITY (C335)							
AUTO PARKING FUND 5140							
Accounts Receivable Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Administrative Aide	04	APA	.0000	.0000	1.0000	1.0000	1.5000
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	3.1000
Administrative Analyst I - Accounting	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer I	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Mobile GR Director	20	APA	2.0000	2.0000	2.0000	0.0000	1.2500
Business Office Representative	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.1000
Custodian	10A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
Custodian Crew Leader	13A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Parking Customer Service Representative I	10AH	GREIU	3.0000	4.0000	4.0000	0.0000	4.0000
Parking Facility Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.7500
Parking Equipment Technician	12A	GREIU	5.0000	5.0000	5.0000	0.0000	5.0000
Parking Services Shift Supervisor	10	APA	3.0000	3.0000	4.0000	1.0000	4.0000
Parking Violations Checker I	10AH	GREIU	7.0000	6.0000	6.0000	0.0000	6.0000
Parking Violations Checker II	12AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Parking Violations Lead Worker	14A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Mobile GR Director	23U	EXECPLAN	.0000	1.0000	1.0000	0.0000	1.0000
Traffic Safety Director	23U	EXECPLAN	1.0000	.0000	.0000	0.0000	0.0000
Transportation Planner	08	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Transportation Planning Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Auto Parking Fund			47.0000	48.0000	50.0000	2.0000	51.5000
TRAFFIC SAFETY OFFICE							
MAJOR STREETS FUND 2020							
Accounts Receivable Coordinator	21AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Assistant Mobile GR Director	20	APA	.0000	.0000	.0000	0.0000	0.7500
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
City Transportation Engineer	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Journeyman Line Worker / Lineworker II	19A	GREIU	3.0000	.0000	.0000	0.0000	0.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Journeyman Line Foreperson	22A	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Master Electrician	25AH	GREIU	.0000	2.0000	2.0000	0.0000	2.0000
Journeyman Electrician	23AH	GREIU	.0000	6.0000	6.0000	0.0000	6.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	0.2500
Sign Fabricator I / II	10A/13A	GREIU	4.0000	5.0000	5.0000	0.0000	3.7500
Signals and Lighting Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Journeyman Signal Tech. / Signals Electronics Tech. I / II	19A/23A	GREIU	4.0000	1.0000	1.0000	0.0000	1.0000
Storekeeper II	14AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Engineer	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic System Engineer	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Systems Programmer	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Technician	16AH	GREIU	2.0000	3.0000	3.0000	0.0000	3.0000
Subtotal Traffic Safety-Major Streets			24.0000	27.0000	27.0000	0.0000	25.3500
LOCAL STREETS FUND 2030							
Sign Fabricator I / II	10A/13A	GREIU	.0000	.0000	.0000	0.0000	1.2500
Subtotal Traffic Safety-Local Streets			.0000	.0000	.0000	0.0000	1.2500
Subtotal Traffic Safety Office			24.0000	27.0000	27.0000	0.0000	26.6000
TOTAL PARKING AND MOBILITY DEPARTMENT			**71.0000**	**75.0000**	**77.0000**	**2.0000**	**78.1000**
ECONOMIC DEVELOPMENT (C340)							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Assistant Economic Development Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Business Manager	13	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Economic Development Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2000
Economic Development Coordinator I	14	APA	2.0000	2.0000	2.0000	0.0000	0.2000
Economic Development Coordinator II	17	APA	2.0000	2.0000	2.0000	0.0000	0.2500
Economic Development Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.1000
Subtotal General Operating Fund			9.0000	9.0000	9.0000	0.0000	2.5500
PROPERTY MGT. FUND 2360							
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Subtotal Property Management Fund			.0000	.0000	.0000	0.0000	0.1000
ECONOMIC DEVELOPMENT FUND 2440							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	0.1500
Subtotal Economic Development Fund			.0000	.0000	.0000	0.0000	0.3000
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			**9.0000**	**9.0000**	**9.0000**	**.0000**	**2.9500**
D. ADMINISTRATIVE SERVICES GROUP							
HUMAN RESOURCES DEPARTMENT (D420)							
GENERAL OPERATING FUND 1010							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	1.0000	.0000	.0000	0.0000	0.0000
Assistant Human Resources Director	22U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Human Resources Analyst	12	APA	3.0000	2.0000	2.0000	0.0000	2.0000
Senior Human Resources Analyst	14	APA	.0000	1.0000	1.0000	0.0000	1.0000
Human Resources Assistant	06U	MGTNON	4.0000	4.0000	4.0000	0.0000	4.0000
Human Resources Director	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Training and Organizational Development Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Assistant	07U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Manager	21U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Personnel Records Assistant	16ABH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal HR GOF			16.0000	15.0000	15.0000	0.0000	14.6000
HR - HEALTH INSURANCE FUND 6770							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Assistant Employee Benefits Manager	15U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0000
Benefits Analyst	12U	EXECPLAN	.0000	1.0000	2.0000	1.0000	2.0000
Wellness Coordinator	12U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Assistant	16AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Employee Benefits Manager	18U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Subtotal HR Health Insurance Fund			2.0000	3.0000	4.0000	1.0000	4.6000
HR - RISK MANAGEMENT/OTHER RESERVES FUND 6771							
Equipment Trainer	21A	GREIU	1.0000	1.0000	1.0000	0.0000	0.0000
Liability and Risk Management Analyst	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Risk Management Assistant	8	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Risk Manager	19U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Safety Technician	10	APA	1.0000	1.0000	1.0000	0.0000	0.4000
Subtotal HR Risk Management/Other Reserves Fund			5.0000	5.0000	5.0000	0.0000	3.4000
TOTAL HUMAN RESOURCES DEPARTMENT			23.0000	23.0000	24.0000	1.0000	22.6000
ADMINISTRATIVE SERVICES DEPARTMENT (D420)							
OFFICE OF DIVERSITY & INCLUSION							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	1.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0200
Business Developer	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Director of Equity and Engagement	22U	EXECPLAN	1.0000	1.0000	.0000	-1.0000	0.0000
Subtotal Diversity & Inclusion - GOF			6.0000	5.0000	4.0000	-1.0000	4.0200
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	1.0000	-1.0000	1.0000
Administrative Services Officer I	16	APA	.0000	.0000	1.0000	1.0000	1.0000
Subtotal Diversity & Inclusion - Other Grants			2.0000	2.0000	2.0000	0.0000	2.0000
TOTAL OFFICE OF DIVERSITY & INCLUSION			8.0000	7.0000	6.0000	-1.0000	6.0200
311 CUSTOMER SERVICE OPERATIONS (D420)							
311 CUSTOMER SERVICE FUND 6110							
311 Customer Service Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
311 Senior Customer Service Specialist	21AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
311 Customer Service Representative	13A	GREIU	8.0000	10.0000	10.0000	0.0000	10.0000
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	1.0000
Chief of Staff	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Subtotal 311 Fund			11.0000	13.0000	13.0000	0.0000	14.1000
GENERAL OPERATING FUND 1010							
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal 311 Fund - GOF			1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL 311 CUSTOMER SERVICE OPERATIONS			12.0000	14.0000	14.0000	0.0000	15.1000
TOTAL ADMINISTRATIVE SERVICES DEPT			**43.0000**	**44.0000**	**44.0000**	**.0000**	**43.7200**
E. PUBLIC SAFETY GROUP							
POLICE DEPARTMENT (E510)							

FY2026 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	4.0000	4.0000	4.0000	0.0000	4.0000
Administrative Analyst II	16	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Crime Scene Technician	02JH	POLC2	8.0000	8.0000	8.0000	0.0000	8.0000
Deputy Police Chief	23UF	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Executive Assistant to the Police Chief	08U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Fiscal Services Manager	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Forensics Services Manager	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Information Technology Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Latent Print Technician/Examiner	04J	POLC2	3.0000	2.0000	2.0000	0.0000	2.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant IV	15AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Police Captain	02F	POLC5	8.0000	8.0000	8.0000	0.0000	8.0000
Police Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Police Financial Coordinator	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Police Lieutenant	01F	POLC5	13.0000	13.0000	13.0000	0.0000	13.0000
Police Officer	01C	POLC1	237.0000	235.0000	235.0000	0.0000	235.0000
Police Records Clerk I/II	10AH/12AH	GREIU	2.0000	2.0000	3.0000	1.0000	3.0000
Police Records Specialist	16AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Police Sergeant	02C	POLC1	35.0000	35.0000	35.0000	0.0000	35.0000
Records Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Social Worker	14	APA	2.0000	2.0000	2.0000	0.0000	1.5000
Victim Services Manager	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Vehicle Service Worker	09A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Police GOF			331.0000	329.0000	330.0000	1.0000	329.5000
GRANT FUNDS							
POLICE GRANTS 2731							
Police Officer	01C	POLC1	7.0000	7.0000	7.0000	0.0000	7.0000
Police Sergeant	02C	POLC1	1.0000	1.0000	1.0000	0.0000	1.0000
Social Worker	14	APA	.0000	.0000	.0000	0.0000	0.5000
Subtotal Police Grants			8.0000	8.0000	8.0000	0.0000	8.5000
DISPATCH-GENERAL OPERATING FUND 1010							
Assistant Communications Manager	12O	COMM SUP	1.0000	1.0000	1.0000	0.0000	1.0000
Communications Manager	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Emergency Communications Operator I / II / III	01KH/02KH/03KH	POLC4	36.0000	40.0000	43.0000	3.0000	43.0000
Emergency Communications Operator I - Part-time	01KH	POLC4	4.0000	4.0000	4.0000	0.0000	2.0000
Emergency Communication Supervisor	11O	COMM SUP	4.0000	5.0000	6.0000	1.0000	6.0000
Radio Maintenance Mechanic	12A	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Radio Technician (Electronic Tech)	19AH	GREIU	2.0000	3.0000	3.0000	0.0000	3.0000
Subtotal Dispatch			49.0000	54.0000	58.0000	4.0000	56.0000
TOTAL POLICE DEPARTMENT			**388.0000**	**391.0000**	**396.0000**	**5.0000**	**394.0000**

FY2026 MASTER ROSTER
APPENDIX C

Group / Department / Org / Fund / Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
OFFICE OF PUBLIC ACCOUNTABILITY DEPARTMENT (E510)							
GENERAL OPERATING FUND 1010							
Administrative Aide - Intern	04	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	1.5000
Director of Oversight and Public Accountability	22U	EXECPLAN	1.0000	.0000	.0000	0.0000	0.0000
Managing Director	25U	EXECPLAN	.0000	1.0000	1.0000	0.0000	1.0000
Labor Relations Specialist	17U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal OPA GOF			3.0000	3.0000	3.0000	0.0000	4.5000
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	0.5000
Administrative Services Officer II	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Subtotal OPA-Other Grants			2.0000	3.0000	3.0000	0.0000	1.5000
TOTAL OFFICE OF PUBLIC ACCOUNTABILITY			**5.0000**	**6.0000**	**6.0000**	**.0000**	**6.0000**
TOTAL POLICE GROUP			**393.0000**	**397.0000**	**402.0000**	**5.0000**	**400.0000**
FIRE DEPARTMENT (E520)							
GENERAL OPERATING FUND 1010							
Assistant Fire Chief	12B	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Battalion Fire Chief	06B	IAFF	6.0000	6.0000	6.0000	0.0000	6.0000
Battalion Fire Chief - Emergency Medical Services	06B	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy Fire Chief	22U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Emergency Management Administrator	15	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Emergency Management Specialist	11	APA	.0000	.0000	.0000	0.0000	0.6700
Financial Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Fire Captain	05B	IAFF	15.0000	15.0000	15.0000	0.0000	15.0000
Fire Captain - Fleet Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Building Maintenance	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Prevention	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Strategic Planning	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Training	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Captain - Homeless Outreach Team	05BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Chief	27UF	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Chief - Training	06BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Equipment Operator	02B	IAFF	45.0000	48.0000	48.0000	0.0000	48.0000
Fire Financial Administrative Coordinator	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Hazard Inspector	20AH	GREIU	1.0000	1.0000	.0000	-1.0000	0.0000
Fire Lieutenant	03B	IAFF	30.0000	31.0000	31.0000	0.0000	31.0000
Fire Lieutenant - Fire Prevention Inspector	03BA	IAFF	5.0000	5.0000	5.0000	0.0000	4.7500
Fire Lieutenant - Strategic Planning Officer	03BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Fire Lieutenant - Training	03BA	IAFF	2.0000	2.0000	2.0000	0.0000	2.0000
Fire Lieutenant - Homeless Outreach Team	03BA	IAFF	2.0000	2.0000	2.0000	0.0000	2.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Fire Marshal	06BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Firefighter	01B	IAFF	86.0000	92.0000	82.0000	-10.0000	85.3600
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Fire GOF			214.0000	224.0000	213.0000	-11.0000	216.2800
FIRE GRANTS FUND 2732							
Emergency Management Specialist	11	APA	1.0000	1.0000	1.0000	0.0000	0.3300
Firefighter	01B	IAFF	8.0000	8.0000	18.0000	10.0000	14.6400
Subtotal Fire Grants Fund			9.0000	9.0000	19.0000	10.0000	14.9700
TOTAL FIRE DEPARTMENT			**223.0000**	**233.0000**	**232.0000**	**(1.0000)**	**231.2500**
61ST DISTRICT COURT DEPARTMENT (E530)							
DISTRICT COURT OPERATING FUND 7400							
Alternative Sentencing Coordinator	03D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Alternative Sentencing Coordinator Specialist	18E	COURT	.0000	1.0000	1.0000	0.0000	1.0000
Alternative Sentencing Coordinator Specialist/Problem Solving Court Coordi	20E	COURT	.0000	1.0000	1.0000	0.0000	1.0000
Chief Deputy Court Cerk	03D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Probation Officer	07D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Clerk of the Court	09D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Clerk Typist	04EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Community Service Work Program Supervisor	06D	APA COURT	1.0000	.0000	.0000	0.0000	0.0000
Deputy Court Administrator	09D	APA COURT	.0000	1.0000	1.0000	0.0000	1.0000
Court Administrative Assistant - Admin	04D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Administrative Assistant - Finance	04D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Administrator/ Clerk	14S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Court Compliance Officer	16EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Information Systems Manager	06D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Court Operator	16EH	COURT	5.0000	6.0000	6.0000	0.0000	6.0000
Court Recorder	18EH	COURT	1.0000	.0000	.0000	0.0000	0.0000
Customer Service Representative	13EH	COURT	4.0000	4.0000	4.0000	0.0000	4.0000
DART Volunteer Coordinator - PT at 0.50 FTE	10T	61STHR	1.0000	1.0000	1.0000	0.0000	0.5000
Deputy Court Clerk	12EH	COURT	21.0000	22.0000	22.0000	0.0000	22.0000
Deputy Court Clerk Specialist	13EH	COURT	2.0000	2.0000	2.0000	0.0000	2.0000
District Court Judge	04ELC	JUDGE	6.0000	6.0000	6.0000	0.0000	6.0000
Judicial Clerk	14EH	COURT	7.0000	7.0000	7.0000	0.0000	7.0000
Law Trained Magistrate	10S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Lead Work Assignment Clerk	15EH	COURT	4.0000	4.0000	4.0000	0.0000	4.0000
Probation Officer	03D	APA COURT	6.0000	5.0000	5.0000	0.0000	5.0000
Probation Officer II	05DA	APA COURT	3.0000	3.0000	3.0000	0.0000	3.0000
Urinalysis Laboratory Manager	18EH	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Work Crew Supervisor	16EH	COURT	3.0000	.0000	.0000	0.0000	0.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Subtotal Operating			76.0000	75.0000	75.0000	0.0000	74.5000
DISTRICT COURT GRANTS FUND 7401							
Domestic Violence Case Manager	09S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Eviction Prevention Holistic Facilitator	08S	61ST	2.0000	2.0000	1.0000	-1.0000	1.0000
Problem Solving Court Case Manager	09S	61ST	1.0000	1.0000	1.0000	0.0000	1.0000
Surveillance Officer - PT at 0.50 FTE	06T	61STHR	1.0000	1.0000	1.0000	0.0000	0.5000
Urinalysis Technician - PT at 0.50 FTE	01E	COURTPT	4.0000	4.0000	4.0000	0.0000	2.0000
Subtotal Grants			9.0000	9.0000	8.0000	-1.0000	5.5000
TOTAL 61ST DISTRICT COURT			**85.0000**	**84.0000**	**83.0000**	**(1.0000)**	**80.0000**
ATTORNEY'S DEPARTMENT (E540)							
GENERAL OPERATING FUND 1010							
Assistant City Attorney I	15U	EXECPLAN	3.0000	2.0000	2.0000	0.0000	2.0000
Assistant City Attorney II	19U	EXECPLAN	4.0000	5.0000	5.0000	0.0000	5.0000
Assistant City Attorney III	22U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Business Manager	13	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
City Attorney	02APP	APPOINT	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Attorney	26U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Director of Legal Affairs	24U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Legal Assistant I	05U	MGTNON	2.0000	4.0000	4.0000	0.0000	4.0000
Legal Assistant II	07U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Office Assistant IV	15AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
TOTAL ATTORNEY'S DEPARTMENT			**19.0000**	**19.0000**	**19.0000**	**.0000**	**19.0000**
F. FISCAL SERVICES GROUP							
FLEET & FACILITIES DEPARTMENT (F610)							
FACILITIES MANAGEMENT FUND 6310							
Administrative Analyst I	11	APA	.0000	.0000	.0000	0.0000	0.1000
Assistant Project Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Building Maintenance Mechanic I / II	13A/16A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Building Maintenance Mechanic III	19A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Business Manager	13	APA	1.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	.0000	1.0000	1.0000	0.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Facilities Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Facilities Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Facilities Maintenance Technician	25AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	0.0000	0.5000
Administrative Support Specialist	17AH	GREIU	.0000	1.0000	1.0000	0.0000	0.6000
Office Assistant III	12AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Facilities			16.0000	16.0000	16.0000	0.0000	14.7750
MOTOR EQUIPMENT SERVICES FUND 6610							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0750
Director of Facilities And Fleet Management	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.5000
Equipment Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Equipment Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Equipment Service Worker	12A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.5000
Fleet Equipment Manager	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Heavy Equipment Mechanic	18A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Lead Equipment Mechanic	21A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Light Equipment Mechanic	17A	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Skilled Trade Aide	06AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Support Specialist	17AH	GREIU	.0000	.0000	.0000	0.0000	0.4000
Storekeeper II	14AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Vehicle Service Worker	09A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Subtotal Fleet			31.0000	31.0000	31.0000	0.0000	32.5750
TOTAL FLEET & FACILITIES DEPARTMENT			**47.0000**	**47.0000**	**47.0000**	**.0000**	**47.3500**
FISCAL SERVICES DEPARTMENT (F620)							
ASSESSOR'S OFFICE-GENERAL OPERATING FUND 1010							
Assessment Records Specialist	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Assistant City Assessor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Certified General Appraiser	24AH	GREIU	1.0000	1.0000	.0000	-1.0000	0.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
City Assessor	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Assessor	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Real and Personal Property Appraiser I / II	15AH/20AH	GREIU	6.0000	6.0000	7.0000	1.0000	7.0000
Real and Personal Property Appraiser III	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Tax Auditor	23AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Assessor			15.0000	15.0000	15.0000	0.0000	15.1500
FISCAL ADMINISTRATION OFFICE-GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.4300
Administrative Support Specialist	17AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Budget Specialist	09U	MGTNON	1.0000	.0000	.0000	0.0000	0.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Chief Financial Officer	27U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.4000
Financial Analyst	12	APA	2.0000	2.0000	2.0000	0.0000	0.0000
Financial Systems Administrator	17	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Performance & Management Reporting Specialist	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Utility Financial Officer	18	APA	1.0000	1.0000	1.0000	0.0000	0.0000
Subtotal Fiscal Admin			11.0000	10.0000	10.0000	0.0000	6.5300
ACCOUNTING OFFICE-GENERAL OPERATING FUND 1010							
Financial Analyst III	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst II	15	APA	.0000	2.0000	2.0000	0.0000	1.4100
Financial Analyst I	12	APA	.0000	2.0000	2.0000	0.0000	2.0000
Accountant I	21AH	GREIU	.0000	3.0000	3.0000	0.0000	3.0000
Accountant II	12	APA	.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	.0000	2.0000	2.0000	0.0000	2.0000
Accounts Payable Manager	15	APA	.0000	1.0000	1.0000	0.0000	1.0000
Payroll Supervisor	12	APA	.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Accounting			.0000	13.0000	13.0000	0.0000	12.4100
BUDGET OFFICE-GENERAL OPERATING FUND 1010							
Budget Analyst - Specialty Level A	12	APA	.0000	1.0000	1.0000	0.0000	1.0000
Budget Analyst - Specialty Level B	14	APA	1.0000	.0000	.0000	0.0000	0.0000
Budget Analyst - Specialty Level C	16	APA	2.0000	3.0000	3.0000	0.0000	3.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Deputy Chief Financial Officer	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Subtotal Budget			4.0000	5.0000	5.0000	0.0000	4.7000
Subtotal Fiscal Admin/Budget Department 212			15.0000	15.0000	15.0000	0.0000	23.6400
PURCHASING OFFICE-GENERAL OPERATING FUND 1010							
Administrative Support Specialist	17AH	GREIU	.0000	.0000	1.0000	1.0000	0.5000
Buyer	10	APA	3.0000	3.0000	2.0000	-1.0000	0.8500
City Purchasing Agent	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Subtotal Purchasing GOF			4.0000	4.0000	4.0000	0.0000	2.5000
PURCHASING OFFICE-VEHICLE STORAGE FUND 2320							
Buyer	10	APA	.0000	.0000	.0000	0.0000	0.1500
Deputy Chief Financial Officer	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Surplus Asset Coordinator	10	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Purchasing Vehicle Storage			1.0000	1.0000	1.0000	0.0000	1.2500
Subtotal Purchasing Department			5.0000	5.0000	5.0000	0.0000	3.7500
INCOME TAX OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1500
Income Tax Administrator	20U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000

Group / Department Org / Fund Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Income Tax Compliance Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Income Tax Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Income Tax Examiner	21AH	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Income Tax Specialist I	15AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Income Tax Specialist II	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Subtotal Income Tax			17.0000	17.0000	17.0000	0.0000	17.1500
TOTAL FISCAL SERVICES DEPARTMENT			**52.0000**	**65.0000**	**65.0000**	**.0000**	**59.6900**
TECHNOLOGY & CHANGE MANAGEMENT DEPARTMENT (F630)							
INFORMATION TECHNOLOGY FUND 6800							
Assistant City Manager	28U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0900
Assistant Information Technology Director	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Director Of Information Technology	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal IT Fund			2.0000	2.0000	2.0000	0.0000	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	4.0000	4.0000	4.0000	0.0000	4.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst II	16	APA	2.0000	2.0000	2.0000	0.0000	1.8000
Business Office Representative	16AH	GREIU	6.0000	6.0000	6.0000	0.0000	4.5000
City Treasurer	04APP	APPOINT	1.0000	1.0000	1.0000	0.0000	0.8500
Deputy City Treasurer	20	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Investment Officer	24AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Public Accounts Collector	19AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Treasurer GOF			17.0000	17.0000	17.0000	0.0000	15.1500
TREASURER'S OFFICE - WATER FUND 5910							
Administrative Analyst II	16	APA	.0000	.0000	.0000	0.0000	0.2000
Business Office Representative	16AH	GREIU	.0000	.0000	.0000	0.0000	1.5000
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	0.0000	0.1000
Subtotal Treasurer - Water Fund			.0000	.0000	.0000	0.0000	1.8000
TREASURER'S OFFICE - REFUSE FUND 2260							
City Treasurer	04APP	APPOINT	.0000	.0000	.0000	0.0000	0.0500
Subtotal Treasurer - Refuse Fund			.0000	.0000	.0000	0.0000	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	.0000	.0000	0.0000	0.0000
Accountant II	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Accounts Payable Manager	15	APA	1.0000	.0000	.0000	0.0000	0.0000
Administrative Executive Assistant	05U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000

FY2026 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
City Comptroller	03ELC	ELECTED	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Comptroller	22	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Financial Analyst II	17	APA	1.0000	.0000	.0000	0.0000	0.0000
Financial Analyst III	18	APA	1.0000	.0000	.0000	0.0000	0.0000
Financial Assistant II	13AH	GREIU	2.0000	.0000	.0000	0.0000	0.0000
Financial Systems Analyst	13	APA	1.0000	.0000	.0000	0.0000	0.0000
Internal Auditor I	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Internal Auditor II	16	APA	.0000	1.0000	1.0000	0.0000	1.0000
Payroll Supervisor	12	APA	1.0000	.0000	.0000	0.0000	0.0000
TOTAL COMPTROLLER'S DEPARTMENT			**16.0000**	**4.0000**	**4.0000**	**.0000**	**4.0000**
RETIREMENT ACTIVITIES (G110) - NON BUDGETED							
RETIREMENT OFFICE - Not Budgeted							
Administrative Analyst I	11	APA	1.0000	.0000	.0000	0.0000	0.0000
Accountant II	12	APA	.0000	1.0000	1.0000	0.0000	1.0000
Executive Director Pension Systems	01PEN	PENSION	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Services Specialist	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Systems Assistant	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL RETIREMENT OFFICE			**4.0000**	**4.0000**	**4.0000**	**.0000**	**4.0000**
AUTHORITIES (G210/G310) - NON BUDGETED FUNDS							
DOWNTOWN DEVELOPMENT AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.3300
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.3300
Subtotal DDA			.0000	.0000	.0000	0.0000	0.6600
TAX INCREMENT FINANCE AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0300
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.0300
Subtotal TIFA			.0000	.0000	.0000	0.0000	0.0600
BROWNFIELD - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0600
Assistant Economic Development Director	20	APA	.0000	.0000	.0000	0.0000	0.8000
Business Manager	13	APA	.0000	.0000	.0000	0.0000	1.0000
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.6500
Economic Development Coordinator I	14	APA	.0000	.0000	.0000	0.0000	1.8000
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	1.0000
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.1500
Subtotal Brownfield			.0000	.0000	.0000	0.0000	5.7600
SMARTZONE - NOT BUDGETED BY CITY							

FY2026 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2024 AUTHORIZED	FY2025 AUTHORIZED	FY2026 ADOPTED	Change from FY25	FY2026 FTE
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
Deputy City Manager	29U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0500
Economic Development Assistant	16AH	GREIU	.0000	.0000	.0000	0.0000	0.0500
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	0.6000
Executive Assistant to the Deputy City Manager	07U	MGTNON	.0000	.0000	.0000	0.0000	0.0500
Economic Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.0500
Subtotal Smartzone			.0000	.0000	.0000	0.0000	1.0500
DOWNTOWN IMPROVEMENT DISTRICT - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0500
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.0300
Subtotal DID			.0000	.0000	.0000	0.0000	0.0800
TOTAL AUTHORITIES - NON BUDGETED FUNDS			**.0000**	**.0000**	**.0000**	**.0000**	**7.6100**
TOTAL ROSTER FOR FY2026			**1,728.00**	**1,757.00**	**1,776.00**	**19.00**	**1,720.00**

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 to encourage economic development is direct investment in the City's public, business, technology, and residential infrastructure. Revenues for these investments are provided when City Commission targets specific areas within the City then diverts property tax revenues, usually known as 'capturing,' resulting from increasing property values within those boundaries. This type of revenue program is called, "tax increment financing" or "TIF." Investing TIF revenues in infrastructure and redevelopment programs creates a culture of business district and neighborhood capital investment. This increases property values and the numbers of jobs in the various TIF districts and spills into surrounding areas, inspiring other property improvements that attract new residents and businesses. The oldest of the City's TIF districts is the Downtown Development Authority and the newest is the South Division / Grandville Avenue Corridor Improvement Authority.

City Commission appoints City residents and business owners to serve as board members for the City's economic development authorities and districts. The entities included in this section of the Fiscal Plan operate independently but in compliance with each entity's authorizing statute and applicable City policies and procedures. For accounting purposes, the special assessment districts are "special revenue funds" and the TIF authorities are "discretely presented component units," according to criteria established by the Governmental Accounting Standards Board.

BROWNFIELD REDEVELOPMENT AUTHORITY ("BROWNFIELD")

The Grand Rapids Brownfield was created by the City in 1998 under the provisions of Act 381, Public Acts of 1996 of the State of Michigan, as amended. The purpose of the Authority is to promote the revitalization of environmentally distressed areas and functionally obsolete properties within the City. In July, 2023 Public Act 90 of 2023, an amendment to the Brownfield Redevelopment Financing Act went into effect, allowing housing development as an eligible activity. The entire City of Grand Rapids has been designated as a brownfield district. However, Brownfield tax increment revenues are captured only from specific development projects approved by City Commission and the State of Michigan. Brownfield projects may capture all local and school tax increment revenues except debt-related millages.

BUSINESS IMPROVEMENT DISTRICT – UPTOWN ("UPTOWN BID")

The Uptown BID is a special assessment district created by the City in June, 2013 after property owners within the district voted in favor of self-assessment. BID operations began in fiscal year 2014 under the provisions of Act 120, Public Acts of 1961 of the State of Michigan, as amended. The purpose of the BID is to provide a program of enhanced services within the district boundaries. The special assessments relieve property owners of common area maintenance services and provide funding to draw customers to the district's businesses via special events, marketing, and neighborhood development. The current BID Special Assessment authorization is for five years, from July 1, 2026 to June 30, 2030.

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.e Uptown CIA was created in 2009 and first captured tax increment revenues in Fiscal Year 2012. The Southtown CIA (formerly known as "Madison Square") was originally created in 2009, then the initial values were re-set and the district expanded in 2016. The North Quarter CIA was created in 2012, then initial values were re-set in 2018. The WestSide CIA was created in 2014. The Michigan Street CIA was created in 2015. The South Division/Grandville CIA was created in 2018.

DOWNTOWN DEVELOPMENT AUTHORITY ("DDA")

The Grand Rapids DDA was created in 1979 by the City of Grand Rapids under the provisions of Act 197, Public Acts of 1975 of the State of Michigan, as amended. The purpose of the DDA is to correct and prevent deterioration in the downtown business district / neighborhood; encourage historic preservation; authorize the acquisition and disposal of interests in real and personal property; authorize the creation and implementation of development plans in the districts; promote the economic growth of the districts; authorize the levy and collection of taxes; authorize the issuance of bonds and other evidences of indebtedness; and authorize the use of tax increment financing. The DDA's initial property tax increment revenue capture was in 1981.

Until December 2016 the DDA district was bounded roughly by Newberry Street, N.W. on the north; Lafayette Avenue, or Prospect Avenue on the east; Logan Street or Wealthy Street on the south; and Lexington Avenue, N.W. or Seward Avenue, N.W. on the west. In December, 2016 City Commission approved an expansion of the development district which is now bounded by Leonard Street, N.W. on the north; Division Avenue, Lafayette Avenue, or Prospect Avenue on the east; Century Street, Chestnut Street, Logan Street or Wealthy Street on the south; and Lexington Avenue, Turner Avenue, or Seward Avenue on the west. In April, 2024 City Commission approved a further expansion of the development district to include the Grand River Greenway along Lexington Avenue, N.W. and Wealthy St, SW or Chestnut St, SW; and the United States Post Office along Monroe Avenue, N.W. along the east, and Michigan St, N.W.

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.

GRAND RAPIDS LAND BANK AUTHORITY ("GRLBA")

The Grand Rapids Land Bank Authority (GRLBA) was created in 2025 by the City of Grand Rapids under the Michigan Land Bank Fast Track Act 258, Public Acts of 2003 of the State of Michigan, as amended. The purpose of the GRLBA is to manage the City's land bank in order to create positive economic outcomes by acting as a conduit to ensure quality land management of vacant, abandoned, foreclosed, blighted, or otherwise unproductive real property to support the best and highest uses. The primary funding for the GRLBA is the property maintenance fund but as more property sales occur, the land bank will utilize a 5/50 tax. For the first 5 years post sale, the land bank gets 50% of the property taxes.

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.

SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY ("SMARTZONE")

The Grand Rapids SmartZone LDFA Certified Technology Park ("CTP") was created by the City in 2002 under the provisions of Act 281, Public Acts of 1986 of the State of Michigan, as amended. The mission of the SmartZone is to enhance resources entrepreneurs and inventors need to leverage technology, create companies, and establish new industries in Grand Rapids and West Michigan. The SmartZone captures local tax increment revenue but may capture only half of school millage-related tax increment revenue from the districts. The SmartZone may not capture any debt-related millages.

The initial SmartZone boundaries were established in 2001 in the northeastern area of downtown Grand Rapids to take advantage of the synergy created by adjacent medical, research, educational, financial, governmental, and non-profit institutions including the City of Grand Rapids, the Van Andel Institute, Grand Valley State University, Grand Rapids Community College, and The Right Place, Inc.

On April 26, 2016, City Commission approved an amended Development Plan and Tax Increment Financing Plan ("the Plan.") The Plan expanded the Grand Rapids SmartZone District to encompass the entire City, added 62 parcels to the CTP, eliminated the Plymouth Satellite CTP, designated the Holland SmartZone LDFA as a satellite of the Grand Rapids SmartZone, adjusted which extra voted mills are subject to capture, and expanded the area available for investment of tax increment revenues. Approval of the Plan by the Michigan Economic Development

Corporation and the State Treasurer allows the CTP to continue to capture 50% of school millage-related tax increment revenues for another 15 years beyond the originally approved 15-year term which was scheduled to expire after FY2017.

BUDGETING AND FINANCIAL MONITORING FOR ECONOMIC DEVELOPMENT AUTHORITIES

TIF revenues can fluctuate significantly from year to year compared to other governmental revenue sources. As a result, the City's TIF authority budgets are prepared later than other City funds and follow a separate budget approval process, which begins after the City Assessor finalizes the upcoming year's taxable values at the March Board of Review. The Assessor calculates captured assessed values ("CAV") for the various TIF districts using the MBOR taxable values. Using the CAV, tax increment and other revenues are calculated for the next five years. Operating and project expenditure requests depend upon the amounts of forecasted revenues remaining after debt obligations are considered. Staff submits the five-year budget forecasts, known as priority plans, to the appropriate board in April for their review and recommendation to City Commission. Upon recommendation by the board, City Commission considers the budget request for the upcoming fiscal year. Once City Commission approves the request, the budget returns to the appropriate board for adoption. Only the upcoming fiscal year is appropriated. The remaining four years of the priority plans are used for development project planning.

The DDA, MNTIFA, Brownfield, SmartZone, EDC, CIA, DID, and BID budgets for Fiscal Year 2026 were approved by City Commission on May 20, 2025. The GRLBA budget for Fiscal year 2026 was approved by City Commission on May 28, 2025. Following City Commission approval, each authority and district board adopted the Fiscal Year 2026 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
BUSINESS IMPROVEMENT DISTRICT - UPTOWN (2520)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Uptown Business Improv Dist (2520)									
Revenues									
600-Charges for Services	-	9,286	9,286	-	14,040	14,498	14,910	15,321	15,779
664-Investment Income & Rentals	4,441	2,712	2,712	6,796	3,698	3,772	3,632	3,543	3,426
671-Other Revenues	126,246	117,521	117,521	131,587	156,207	160,820	165,741	170,699	176,150
Uptown Business Improv Dist Total Revenues	**130,687**	**129,519**	**129,519**	**138,383**	**173,945**	**179,090**	**184,283**	**189,563**	**195,355**
Expenditures									
701-Personal Services	20,796	-	-	-	-	-	-	-	-
800-Other Services and Charges	92,192	144,520	144,520	148,520	185,000	185,000	185,000	185,000	185,000
Uptown Business Improv Dist Total Expenditures	**112,988**	**144,520**	**144,520**	**148,520**	**185,000**	**185,000**	**185,000**	**185,000**	**185,000**
Uptown Business Improv Dist NET INCOME (LOSS)	**17,699**	**(15,001)**	**(15,001)**	**(10,137)**	**(11,055)**	**(5,910)**	**(717)**	**4,563**	**10,355**
Beginning Fund Balance	**34,301**	**52,001**	**52,001**	**52,001**	**41,864**	**30,809**	**24,899**	**24,182**	**28,745**
Ending Fund Balance	**52,001**	**37,000**	**37,000**	**41,864**	**30,809**	**24,899**	**24,182**	**28,745**	**39,100**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	16,948	21,678	21,678	22,278	27,750	27,750	27,750	27,750	27,750
Unassigned Fund Balance	35,052	15,322	15,322	19,586	3,059	(2,851)	(3,568)	995	11,350
Total	52,001	37,000	37,000	41,864	30,809	24,899	24,182	28,745	39,100
Unassigned FB as a % of Total Expenditures	31.%	10.6%	10.6%	13.2%	1.7%	(1.5%)	(1.9%)	0.5%	6.1%

Grand Rapids MI
BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - OPERATING FUND (2430)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Brownfield Operations (2430)									
Revenues									
401-Taxes	14,968,098	15,148,781	15,148,781	15,660,846	15,899,990	16,864,218	16,841,014	15,914,984	15,393,573
501-Federal Grants	-	1,581,326	1,581,326	103,000	1,373,252	-	-	-	-
539-State Grants	84,757	-	-	-	-	-	-	-	-
600-Charges for Services	118,259	176,604	176,604	223,712	188,254	194,054	200,043	206,224	212,607
664-Investment Income & Rentals	320,598	241,221	241,221	287,896	294,390	300,307	289,132	282,017	272,688
671-Other Revenues	75,023	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Brownfield Operations Total Revenues	**15,566,735**	**17,222,932**	**17,222,932**	**16,350,454**	**17,830,886**	**17,433,579**	**17,405,189**	**16,478,225**	**15,953,868**
Expenditures									
701-Personal Services	529,064	844,913	844,913	607,736	859,666	907,124	961,892	1,008,717	1,033,464
751-Supplies	7,771	10,000	10,000	7,000	10,000	10,000	11,000	12,000	12,000
800-Other Services and Charges	13,731,386	16,643,219	16,643,219	14,346,678	16,732,336	15,207,495	15,166,523	14,295,585	13,787,633
970-Capital Outlays	6,859	8,323	8,323	-	25,006	26,256	27,569	28,948	30,395
990-Debt Service	179,263	179,063		178,963	174,238	174,513	174,438	179,181	178,563
Brownfield Operations Total Expenditures	**14,454,343**	**17,685,518**	**17,685,518**	**15,140,377**	**17,801,246**	**16,325,388**	**16,341,422**	**15,524,431**	**15,042,055**
Brownfield Operations NET INCOME (LOSS)	**1,112,392**	**(462,586)**	**(462,586)**	**1,210,077**	**29,640**	**1,108,191**	**1,063,767**	**953,794**	**911,813**
Beginning Fund Balance	**1,753,240**	**2,865,632**	**2,865,632**	**2,865,632**	**4,075,709**	**4,105,349**	**5,213,540**	**6,277,307**	**7,231,101**
Ending Fund Balance	**2,865,632**	**2,403,046**	**2,403,046**	**4,075,709**	**4,105,349**	**5,213,540**	**6,277,307**	**7,231,101**	**8,142,914**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	2,168,151	2,652,828	2,652,828	2,271,057	2,670,187	2,448,808	2,451,213	2,328,665	2,256,308
Unassigned Fund Balance	697,480	(249,782)	(249,782)	1,804,652	1,435,162	2,764,732	3,826,094	4,902,436	5,886,606
Total	2,865,632	2,403,046	2,403,046	4,075,709	4,105,349	5,213,540	6,277,307	7,231,101	8,142,914
Unassigned FB as a % of Total Expenditures	4.8%	(1.4%)	(1.4%)	11.9%	8.1%	16.9%	23.4%	31.6%	39.1%

Grand Rapids MI
BROWNFIELD REDEVELOPMENT FINANCING AUTHORITY - LOCAL SITE REMEDIATION FUND (2431)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Brownfield Revolving Loan Fund (2431)									
Revenues									
401-Taxes	1,327,591	2,237,315	2,237,315	2,293,371	2,237,315	1,608,434	1,836,211	1,740,699	2,004,293
664-Investment Income & Rentals	202,891	138,163	138,163	187,983	192,224	196,087	188,791	184,145	178,053
671-Other Revenues	-	36,634	36,634	41,195	43,376	44,244	45,128	46,031	46,952
Brownfield Revolving Loan Fund Total Revenues	**1,530,482**	**2,412,112**	**2,412,112**	**2,522,549**	**2,472,915**	**1,848,765**	**2,070,130**	**1,970,875**	**2,229,298**
Expenditures									
800-Other Services and Charges	894,677	9,218,632	9,218,632	1,907,430	9,165,087	1,955,890	2,036,925	1,985,763	2,190,535
Brownfield Revolving Loan Fund Total Expenditures	**894,677**	**9,218,632**	**9,218,632**	**1,907,430**	**9,165,087**	**1,955,890**	**2,036,925**	**1,985,763**	**2,190,535**
Brownfield Revolving Loan Fund NET INCOME (LOSS)	**635,805**	**(6,806,520)**	**(6,806,520)**	**615,119**	**(6,692,172)**	**(107,125)**	**33,205**	**(14,888)**	**38,763**
Beginning Fund Balance	**5,735,668**	**6,371,473**	**6,371,473**	**6,371,473**	**6,986,592**	**294,420**	**187,295**	**220,500**	**205,612**
Ending Fund Balance	**6,371,473**	**(435,047)**	**(435,047)**	**6,986,592**	**294,420**	**187,295**	**220,500**	**205,612**	**244,375**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	134,202	1,382,795	1,382,795	286,115	1,374,763	293,384	305,539	297,864	328,580
Unassigned Fund Balance	6,237,272	(1,817,841)	(1,817,841)	6,700,478	(1,080,343)	(106,088)	(85,038)	(92,252)	(84,205)
Total	6,371,473	(435,047)	(435,047)	6,986,592	294,420	187,295	220,500	205,612	244,375
Unassigned FB as a % of Total Expenditures	697.2%	-19.7%	-19.7%	351.3%	-11.8%	-5.4%	-4.2%	-4.6%	-3.8%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - MICHIGAN STREET (2455)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Michigan Street Corridor Improvement Authority (2455)									
Revenues									
401-Taxes	245,659	262,386	262,386	328,490	359,839	377,906	396,876	416,795	437,710
664-Investment Income & Rentals	(3,752)	13,951	13,951	38,498	13,951	13,663	13,934	13,951	13,736
Michigan Street CIA Total Revenues	**241,907**	**276,337**	**276,337**	**366,988**	**373,790**	**391,569**	**410,810**	**430,746**	**451,446**
Expenditures									
751-Supplies	-	530,000	530,000	20,000	570,000	300,000	300,000	300,000	300,000
800-Other Services and Charges	93,123	250,000	250,000	147,000	571,836	100,000	100,000	100,000	100,000
Michigan Street CIA Total Expenditures	**93,123**	**780,000**	**780,000**	**167,000**	**1,141,836**	**400,000**	**400,000**	**400,000**	**400,000**
Michigan Street CIA NET INCOME (LOSS)	**148,783**	**(503,663)**	**(503,663)**	**199,988**	**(768,046)**	**(8,431)**	**10,810**	**30,746**	**51,446**
Beginning Fund Balance	**444,670**	**593,453**	**593,453**	**593,453**	**793,441**	**25,395**	**16,964**	**27,774**	**58,520**
Ending Fund Balance	**593,453**	**89,790**	**89,790**	**793,441**	**25,395**	**16,964**	**27,774**	**58,520**	**109,966**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	13,968	117,000	117,000	25,050	171,275	60,000	60,000	60,000	60,000
Unassigned Fund Balance	579,485	(27,210)	(27,210)	768,391	(145,880)	(43,036)	(32,226)	(1,480)	49,966
Total	593,453	89,790	89,790	793,441	25,395	16,964	27,774	58,520	109,966
Unassigned FB as a % of Total Expenditures	622.3%	(3.5%)	(3.5%)	460.1%	(12.8%)	(10.8%)	(8.1%)	(0.4%)	12.5%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTH DIVISION AVE/ GRANDVILLE AVE (2456)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
S Division/Grandville Corridor Improvement Authority (2456)									
Revenues									
401- Taxes	242,935	262,503	262,503	339,867	372,028	390,679	410,263	430,827	452,418
664-Investment Income & Rentals	(2,628)	7,756	7,756	24,577	13,518	13,790	13,277	12,950	12,522
S Dvn/Grdville CIA Total Revenues	**240,308**	**270,259**	**270,259**	**364,444**	**385,546**	**404,469**	**423,540**	**443,777**	**464,940**
Expenditures									
751-Supplies	368	174,000	174,000	5,000	50,000	100,000	100,000	100,000	100,000
800-Other Services and Charges	99,794	349,200	349,200	346,000	643,000	197,000	202,000	202,000	202,000
S Dvn/Grdville CIA Total Expenditures	**100,162**	**523,200**	**523,200**	**351,000**	**693,000**	**297,000**	**302,000**	**302,000**	**302,000**
S Dvn/Grdville CIA NET INCOME (LOSS)	**140,146**	**(252,941)**	**(252,941)**	**13,444**	**(307,454)**	**107,469**	**121,540**	**141,777**	**162,940**
Beginning Fund Balance	**214,495**	**354,641**	**354,641**	**354,641**	**368,085**	**60,631**	**168,100**	**289,640**	**431,417**
Ending Fund Balance	**354,641**	**101,700**	**101,700**	**368,085**	**60,631**	**168,100**	**289,640**	**431,417**	**594,357**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	15,024	78,480	78,480	52,650	103,950	44,550	45,300	45,300	45,300
Unassigned Fund Balance	339,617	23,220	23,220	315,435	(43,319)	123,550	244,340	386,117	549,057
Total	354,641	101,700	101,700	368,085	60,631	168,100	289,640	431,417	594,357
Unassigned FB as a % of Total Expenditures	339.1%	4.4%	4.4%	89.9%	(6.3%)	41.6%	80.9%	127.9%	181.8%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - SOUTHTOWN (2451)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Southtown (formerly Madison Square) Corridor Improvement Authority (2451)									
Revenues									
401-Taxes	429,295	468,624	468,624	549,761	562,877	591,071	620,674	651,758	684,396
664-Investment Income & Rentals	(4,570)	16,084	16,084	44,012	24,041	24,525	23,612	23,031	22,269
Southtown CIA Total Revenues	**424,725**	**484,708**	**484,708**	**593,773**	**586,918**	**615,596**	**644,286**	**674,789**	**706,665**
Expenditures									
751-Supplies	8,840	150,000	150,000	16,000	300,000	50,000	50,000	50,000	50,000
800-Other Services and Charges	201,054	527,333	527,333	632,521	817,333	428,333	448,333	538,333	598,333
970-Capital Outlays	-	116,258	116,258	-	-	-	-	-	-
Southtown CIA Total Expenditures	**209,894**	**793,591**	**793,591**	**648,521**	**1,117,333**	**478,333**	**498,333**	**588,333**	**648,333**
Southtown CIA NET INCOME (LOSS)	**214,831**	**(308,883)**	**(308,883)**	**(54,748)**	**(530,415)**	**137,263**	**145,953**	**86,456**	**58,332**
Beginning Fund Balance	**404,051**	**618,882**	**618,882**	**618,882**	**564,134**	**33,719**	**170,982**	**316,935**	**403,391**
Ending Fund Balance	**618,882**	**309,999**	**309,999**	**564,134**	**33,719**	**170,982**	**316,935**	**403,391**	**461,723**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	31,484	119,039	119,039	97,278	167,600	71,750	74,750	88,250	97,250
Unassigned Fund Balance	587,398	190,961	190,961	466,856	(133,881)	99,232	242,185	315,141	364,473
Total	618,882	309,999	309,999	564,134	33,719	170,982	316,935	403,391	461,723
Unassigned FB as a % of Total Expenditures	279.9%	24.1%	24.1%	72.%	(12.%)	20.7%	48.6%	53.6%	56.2%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - UPTOWN (2453)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Uptown Corridor Improvement Authority (2453)									
Revenues									
401-Taxes	380,086	414,434	414,434	463,416	466,770	490,234	514,870	540,739	567,901
664-Investment Income & Rentals	(1,671)	8,416	8,416	7,048	8,025	8,186	7,882	7,688	7,433
Uptown CIA Total Revenues	**378,414**	**422,850**	**422,850**	**470,464**	**474,795**	**498,420**	**522,752**	**548,427**	**575,334**
Expenditures									
701-Personal Services	170,315	-	-	-	-	-	-	-	-
751-Supplies	25,827	4,000	4,000	4,000	42,191	20,000	20,000	20,000	20,000
800-Other Services and Charges	208,546	468,100	468,100	463,000	468,100	474,901	501,600	531,600	551,600
970-Capital Outlays	14,770	-	-	-	-	-	-	-	-
Uptown CIA Total Expenditures	**419,458**	**472,100**	**472,100**	**467,000**	**510,291**	**494,901**	**521,600**	**551,600**	**571,600**
Uptown CIA NET INCOME (LOSS)	**(41,044)**	**(49,250)**	**(49,250)**	**3,464**	**(35,496)**	**3,519**	**1,152**	**(3,173)**	**3,734**
Beginning Fund Balance	**97,406**	**56,362**	**56,362**	**56,362**	**59,826**	**24,330**	**27,849**	**29,001**	**25,828**
Ending Fund Balance	**56,362**	**7,112**	**7,112**	**59,826**	**24,330**	**27,849**	**29,001**	**25,828**	**29,562**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	62,919	70,815	70,815	70,050	76,544	74,235	78,240	82,740	85,740
Unassigned Fund Balance	(6,557)		(63,703)	(10,224)	(52,214)	(46,386)	(49,239)	(56,912)	(56,178)
Total	56,362	7,112	7,112	59,826	24,330	27,849	29,001	25,828	29,562
Unassigned FB as a % of Total Expenditures	(1.6%)	(13.5%)	(13.5%)	(2.2%)	(10.2%)	(9.4%)	(9.4%)	(10.3%)	(9.8%)

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - WESTSIDE (2454)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
West Side Corridor Improvement Authority (2454)									
Revenues									
401-Taxes	480,597	522,298	522,298	640,247	669,759	703,372	738,666	775,724	814,635
664-Investment Income & Rentals	(6,001)	18,302	18,302	55,976	30,585	31,200	30,039	29,300	28,330
West Side CIA Total Revenues	**474,596**	**540,600**	**540,600**	**696,223**	**700,344**	**734,572**	**768,705**	**805,024**	**842,965**
Expenditures									
751-Supplies	1,418	800,000	800,000	80,000	1,300,000	460,000	460,000	460,000	460,000
800-Other Services and Charges	173,963	260,000	260,000	400,837	325,000	215,000	355,000	325,000	325,000
West Side CIA Total Expenditures	**175,380**	**1,060,000**	**1,060,000**	**480,837**	**1,625,000**	**675,000**	**815,000**	**785,000**	**785,000**
West Side CIA NET INCOME (LOSS)	**299,216**	**(519,400)**	**(519,400)**	**215,386**	**(924,656)**	**59,572**	**(46,295)**	**20,024**	**57,965**
Beginning Fund Balance	**507,065**	**806,281**	**806,281**	**806,281**	**1,021,667**	**97,011**	**156,583**	**110,288**	**130,312**
Ending Fund Balance	**806,281**	**286,881**	**286,881**	**1,021,667**	**97,011**	**156,583**	**110,288**	**130,312**	**188,277**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	26,307	159,000	159,000	72,126	243,750	101,250	122,250	117,750	117,750
Unassigned Fund Balance	779,974	127,881	127,881	949,541	(146,739)	55,333	(11,962)	12,562	70,527
Total	806,281	286,881	286,881	1,021,667	97,011	156,583	110,288	130,312	188,277
Unassigned FB as a % of Total Expenditures	444.7%	12.1%	12.1%	197.5%	-9.0%	8.2%	(1.5%)	1.6%	9.%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - LOCAL TAX INCREMENT FUND (2484)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
DDA Local Tax Increment (2484)									
Revenues									
401-Taxes	8,626,448	9,021,969	9,021,969	9,421,311	9,706,650	9,938,944	9,595,950	9,825,581	10,034,137
501-Federal Grants	-	-	-	1,280,778	800,000	399,531	-	-	-
539-State Grants	25,000	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	427,585	257,677	257,677	242,580	248,052	253,038	243,622	237,627	229,766
671-Other Revenues	831,883	1,450,000	1,450,000	750,000	5,000	5,000	5,000	5,000	5,000
DDA Local Tax Increment Total Revenues	**9,910,915**	**10,729,646**	**10,729,646**	**11,694,669**	**10,759,702**	**10,596,513**	**9,844,572**	**10,068,208**	**10,268,903**
Expenditures									
701-Personal Services	2,359,166	61,908	61,908	-	109,260	113,703	119,604	124,680	127,380
751-Supplies	454,170	33,790	33,790	25,000	49,141	41,772	46,155	46,064	43,850
800-Other Services and Charges	7,299,273	9,161,591	9,161,591	9,675,767	8,368,465	7,020,008	6,709,849	6,803,603	6,509,198
970-Capital Outlays	1,027,324	4,445,000	4,445,000	2,345,000	3,670,000	3,245,000	3,045,000	2,045,000	2,045,000
990-Debt Service	316,200	500	500	500	-	1,000	1,000	1,000	1,000
DDA Local Tax Increment Total Expenditures	**11,456,133**	**13,702,789**	**13,702,789**	**12,046,267**	**12,196,866**	**10,421,483**	**9,921,608**	**9,020,347**	**8,726,428**
DDA Local Tax Increment NET INCOME (LOSS)	**(1,545,218)**	**(2,973,143)**	**(2,973,143)**	**(351,598)**	**(1,437,164)**	**175,030**	**(77,036)**	**1,047,861**	**1,542,475**
Beginning Fund Balance	**5,175,444**	**3,630,226**	**3,630,226**	**3,630,226**	**3,278,628**	**1,841,464**	**2,016,494**	**1,939,458**	**2,987,319**
Ending Fund Balance	**3,630,226**	**657,083**	**657,083**	**3,278,628**	**1,841,464**	**2,016,494**	**1,939,458**	**2,987,319**	**4,529,794**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	1,718,420	2,055,418	2,055,418	1,806,940	1,829,530	1,563,222	1,488,241	1,353,052	1,308,964
Unassigned Fund Balance	1,911,806	(1,398,336)	(1,398,336)	1,471,688	11,934	453,271	451,216	1,634,267	3,220,829
Total	3,630,226	657,083	657,083	3,278,628	1,841,464	2,016,494	1,939,458	2,987,319	4,529,794
Unassigned FB as a % of Total Expenditures	16.7%	(10.2%)	(10.2%)	12.2%	0.1%	4.3%	4.5%	18.1%	36.9%

Grand Rapids MI
DOWNTOWN DEVELOPMENT AUTHORITY - NON-TAX INCREMENT FUND (2483)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
DDA Non Tax Increment (2483)									
Revenues									
600-Charges for Services	691,428	694,617	694,617	694,617	419,098	423,289	427,522	431,797	436,115
664-Investment Income & Rentals	291,297	171,589	171,589	142,733	411,029	357,283	571,037	569,289	566,997
671-Other Revenues	111,918	88,500	88,500	50,485	88,500	92,075	95,829	99,770	103,909
DDA Non Tax Increment Total Revenues	**1,094,643**	**954,706**	**954,706**	**887,835**	**918,627**	**872,647**	**1,094,388**	**1,100,856**	**1,107,021**
Expenditures									
751-Supplies	144,401	450,000	450,000	450,000	50,000	35,000	35,000	35,000	35,000
800-Other Services and Charges	2,544,088	985,000	985,000	940,048	1,335,000	845,000	545,000	895,000	870,000
970-Capital Outlays	714	-	-	-	-	-	-	-	-
DDA Non Tax Increment Total Expenditures	**2,689,203**	**1,435,000**	**1,435,000**	**1,390,048**	**1,385,000**	**880,000**	**580,000**	**930,000**	**905,000**
DDA Non Tax Increment NET INCOME (LOSS)	**(1,594,560)**	**(480,294)**	**(480,294)**	**(502,213)**	**(466,373)**	**(7,353)**	**514,388**	**170,856**	**202,021**
Beginning Fund Balance	**3,619,572**	**2,025,012**	**2,025,012**	**2,025,012**	**1,522,799**	**1,056,426**	**1,049,073**	**1,563,461**	**1,734,317**
Ending Fund Balance	**2,025,012**	**1,544,718**	**1,544,718**	**1,522,799**	**1,056,426**	**1,049,073**	**1,563,461**	**1,734,317**	**1,936,338**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	403,381	215,250	215,250	208,507	207,750	132,000	87,000	139,500	135,750
Unassigned Fund Balance	1,621,631	1,329,468	1,329,468	1,314,292	848,676	917,073	1,476,461	1,594,817	1,800,588
Total	2,025,012	1,544,718	1,544,718	1,522,799	1,056,426	1,049,073	1,563,461	1,734,317	1,936,338
Unassigned FB as a % of Total Expenditures	60.3%	92.6%	92.6%	94.6%	61.3%	104.2%	254.6%	171.5%	199.%

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - AREAWIDE (2510)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
DID-General (2510)									
Revenues									
664-Investment Income & Rentals	18,705	12,099	12,099	17,991	18,397	18,767	18,068	17,624	17,041
671-Other Revenues	1,185,369	1,169,601	1,169,601	1,508,857	1,262,221	-	-	-	-
DID-General Total Revenues	**1,204,074**	**1,181,700**	**1,181,700**	**1,526,848**	**1,280,618**	**18,767**	**18,068**	**17,624**	**17,041**
Expenditures									
701-Personal Services	32,269	9,408	9,408	44,747	13,740	14,222	14,880	15,432	15,756
751-Supplies	7,273	5,680	5,680	7,258	5,199	-	-	-	-
800-Other Services and Charges	1,007,384	1,166,995	1,166,995	926,764	1,261,679	38,031	38,792	39,568	40,359
970-Capital Outlays	2,264	-	-	-	-	-	-	-	-
DID-General Total Expenditures	**1,049,189**	**1,182,083**	**1,182,083**	**978,769**	**1,280,618**	**52,253**	**53,672**	**55,000**	**56,115**
DID-General NET INCOME (LOSS)	**154,885**	**(383)**	**(383)**	**548,079**	**-**	**(33,486)**	**(35,604)**	**(37,376)**	**(39,074)**
Beginning Fund Balance	**39,401**	**194,286**	**194,286**	**194,286**	**742,365**	**742,365**	**708,879**	**673,275**	**635,899**
Ending Fund Balance	**194,286**	**193,903**	**193,903**	**742,365**	**742,365**	**708,879**	**673,275**	**635,899**	**596,825**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	157,378	177,312	177,312	146,815	192,093	7,838	8,051	8,250	8,417
Unassigned Fund Balance	36,907	16,590	16,590	595,549	550,272	701,041	665,224	627,649	588,407
Total	194,286	193,903	193,903	742,365	742,365	708,879	673,275	635,899	596,825
Unassigned FB as a % of Total Expenditures	3.5%	1.4%	1.4%	60.8%	43.%	1341.6%	1239.4%	1141.2%	1048.6%

Grand Rapids MI
DOWNTOWN IMPROVEMENT DISTRICT - SNOWMELT DISTRICT (2519)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
DID-Snowmelt (2519)									
Revenues									
664-Investment Income & Rentals	32,129	18,493	18,493	17,505	17,900	18,260	17,581		16,581
671-Other Revenues	153,972	170,000	170,000	231,720	170,000	-	-	-	-
DID-Snowmelt Total Revenues	**186,101**	**188,493**	**188,493**	**249,225**	**187,900**	**18,260**	**17,581**	**17,148**	**16,581**
Expenditures									
800-Other Services and Charges	246,576	188,110	188,110	188,110	187,900	-	-	-	-
DID-Snowmelt Total Expenditures	**246,576**	**188,110**	**188,110**	**188,110**	**187,900**	**-**	**-**	**-**	**-**
DID-Snowmelt NET INCOME (LOSS)	**(60,475)**	**383**	**383**	**61,115**	**-**	**18,260**	**17,581**	**17,148**	**16,581**
Beginning Fund Balance	**534,236**	**473,761**	**473,761**	**473,761**	**534,876**	**534,876**	**553,136**	**570,717**	**587,865**
Ending Fund Balance	**473,761**	**474,144**	**474,144**	**534,876**	**534,876**	**553,136**	**570,717**	**587,865**	**604,446**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	36,986	28,217	28,217	28,217	28,185	-	-	-	-
Unassigned Fund Balance	436,775	445,928	445,928	506,660	506,691	553,136	570,717	587,865	604,446
Total	473,761	474,144	474,144	534,876	534,876	553,136	570,717	587,865	604,446
Unassigned FB as a % of Total Expenditures	177.1%	237.1%	237.1%	269.3%	269.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Grand Rapids MI
GRAND RAPIDS LAND BANK AUTHORITY (2830)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
LAND BANK AUTHORITY (2830)									
Revenues									
600-Charges for Services	-	-	-	-	26,875	-	-	-	-
671-Other Revenues	-	-	32,000	32,000	131,250	-	-	-	-
LBA Total Revenues	**-**	**-**	**32,000**	**32,000**	**158,125**	**-**	**-**	**-**	**-**
Expenditures									
800-Other Services and Charges	-	-	32,000	32,000	141,100	-	-	-	-
995-Other Financing	-	-	-	-	-	-	-	-	-
LBA Total Expenditures	**-**	**-**	**32,000**	**32,000**	**141,100**	**-**	**-**	**-**	**-**
LAND BANK AUTHORITY NET INCOME (LOSS)	**-**	**-**	**-**	**-**	**17,025**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**	**17,025**	**17,025**	**17,025**	**17,025**
Ending Fund Balance	**-**	**-**	**-**	**-**	**17,025**	**17,025**	**17,025**	**17,025**	**17,025**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	-	-	4,800	4,800	21,165	-	-	-	-
Unassigned Fund Balance	-	-	(4,800)	(4,800)	(4,140)	17,025	17,025	17,025	17,025
Total	-	-	-	-	17,025	17,025	17,025	17,025	17,025
Unassigned FB as a % of Total Expenditures	#DIV/0!	#DIV/0!	(15.%)	(15.%)	(2.9%)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Grand Rapids MI
MONROE NORTH TAX INCREMENT FINANCE AUTHORITY (2470)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
Tax Increment Finance Authority (2470)									
Revenues									
401-Taxes	492,407	501,293	501,293	532,591	548,719	561,953	576,580	590,480	603,104
539-State Grants	152,476	147,902	147,902	156,729	152,027	147,466	143,042	138,751	134,589
664-Investment Income & Rentals	133,389	84,756	84,756	108,737	111,190	113,425	109,204	106,517	102,993
Tax Increment Finance Authority Total Revenues	**778,272**	**733,951**	**733,951**	**798,057**	**811,936**	**822,844**	**828,826**	**835,748**	**840,686**
Expenditures									
701-Personal Services	120,711	5,628	5,628	-	9,912	10,309	10,860	11,340	11,580
751-Supplies	1,150	53,040	53,040	62,500	241,044	193,726	196,417	199,232	202,259
800-Other Services and Charges	196,919	482,342	482,342	443,077	474,645	463,014	396,415	399,812	153,432
970-Capital Outlays	595	1,500,000	1,500,000	50,000	1,500,000	1,450,000	-	-	-
Tax Increment Finance Authority Total Expenditures	**319,375**	**2,041,010**	**2,041,010**	**555,577**	**2,225,601**	**2,117,049**	**603,692**	**610,384**	**367,271**
Tax Increment Finance Authority NET INCOME (LOSS)	**458,898**	**(1,307,059)**	**(1,307,059)**	**242,480**	**(1,413,665)**	**(1,294,205)**	**225,134**	**225,364**	**473,415**
Beginning Fund Balance	**2,773,689**	**3,232,587**	**3,232,587**	**3,232,587**	**3,475,067**	**2,061,402**	**767,197**	**992,331**	**1,217,695**
Ending Fund Balance	**3,232,587**	**1,925,528**	**1,925,528**	**3,475,067**	**2,061,402**	**767,197**	**992,331**	**1,217,695**	**1,691,110**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	47,906	306,152	306,152	83,337	333,840	317,557	90,554	91,558	55,091
Unassigned Fund Balance	3,184,681	1,619,376	1,619,376	3,391,730	1,727,562	449,639	901,777	1,126,137	1,636,019
Total	3,232,587	1,925,528	1,925,528	3,475,067	2,061,402	767,197	992,331	1,217,695	1,691,110
Unassigned FB as a % of Total Expenditures	997.2%	79.3%	79.3%	610.5%	77.6%	21.2%	149.4%	184.5%	445.5%

Grand Rapids MI
CORRIDOR IMPROVEMENT AUTHORITY - NORTH QUARTER (2452)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
North Quarter Corridor Improvement Authority (2452)									
Revenues									
401-Taxes	79,114	142,532	142,532	162,200	169,310	177,826	186,767	196,155	206,013
664-Investment Income & Rentals	(815)	3,638		9,310	4,980	508	4,891	4,771	4,613
671-Other Revenues	1,458	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000
North Quarter CIA Total Revenues	**79,757**	**149,170**	**149,170**	**171,510**	**177,290**	**181,334**	**194,658**	**203,926**	**213,626**
Expenditures									
751-Supplies	-	145,000	145,000	33,900	168,000	60,000	60,000	60,000	60,000
800-Other Services and Charges	64,161	100,000	100,000	57,000	203,210	119,000	152,000	152,000	152,000
North Quarter CIA Total Expenditures	**64,161**	**245,000**	**245,000**	**90,900**	**371,210**	**179,000**	**212,000**	**212,000**	**212,000**
North Quarter CIA NET INCOME (LOSS)	**15,596**	**(95,830)**	**(95,830)**	**80,610**	**(193,920)**	**2,334**	**(17,342)**	**(8,074)**	**1,626**
Beginning Fund Balance	**106,617**	**122,212**	**122,212**	**122,212**	**202,822**	**8,902**	**11,236**	**(6,106)**	**(14,180)**
Ending Fund Balance	**122,212**	**26,382**	**26,382**	**202,822**	**8,902**	**11,236**	**(6,106)**	**(14,180)**	**(12,554)**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	9,624	36,750	36,750	13,635	55,682	26,850	31,800	31,800	31,800
Unassigned Fund Balance	112,588	(10,368)	(10,368)	189,187	(46,779)	(15,614)	(37,906)	(45,980)	(44,354)
Total	122,212	26,382	26,382	202,822	8,902	11,236	(6,106)	(14,180)	(12,554)
Unassigned FB as a % of Total Expenditures	175.5%	(4.2%)	(4.2%)	208.1%	(12.6%)	(8.7%)	(17.9%)	(21.7%)	(20.9%)

Grand Rapids MI
SMARTZONE LOCAL DEVELOPMENT FINANCING AUTHORITY (2500)
STATEMENT OF OPERATIONS

	ACTUAL 2024	ADOPTED 2025	AMENDED 2025	2025 Fiscal Year Estimate	ADOPTED 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030
SmartZone LDFA (2500)									
Revenues									
401-Taxes	1,474,327	1,482,724	1,482,724	1,608,721	1,709,605	1,744,797	1,800,693	1,837,307	1,874,653
539-State Grants	447,811	400,000	400,000	431,622	400,000	280,000	270,000	250,000	230,000
600-Charges for Services	-	-	-	-	-	-	-	-	-
664-Investment Income & Rentals	132,112	67,720	67,720	65,139	66,609	67,947	65,419	63,809	61,698
SmartZone LDFA Total Revenues	**2,054,251**	**1,950,444**	**1,950,444**	**2,105,482**	**2,176,214**	**2,092,744**	**2,136,112**	**2,151,116**	**2,166,351**
Expenditures									
701-Personal Services	245,204	169,866	169,866	169,866	184,835	194,104	202,155	207,390	211,770
751-Supplies	29	500	500	500	500	500	500	500	500
800-Other Services and Charges	2,456,025	2,156,158	2,156,158	2,093,159	2,176,240	2,082,375	1,935,349	1,912,481	1,928,597
970-Capital Outlays	-	3,121	3,121	3,121	3,183	3,247	3,312	3,378	3,378
995-Other Financing	-	-	-	25,000	-	-	-	-	-
SmartZone LDFA Total Expenditures	**2,701,258**	**2,329,645**	**2,329,645**	**2,291,646**	**2,364,758**	**2,280,226**	**2,141,316**	**2,123,749**	**2,144,245**
SmartZone LDFA NET INCOME (LOSS)	**(647,007)**	**(379,201)**	**(379,201)**	**(186,164)**	**(188,544)**	**(187,482)**	**(5,204)**	**27,367**	**22,106**
Beginning Fund Balance	**1,516,033**	**869,026**	**869,026**	**869,026**	**682,862**	**494,318**	**306,836**	**301,632**	**328,999**
Prior Period OPEB Adjustment		-	-	-	-	-	-	-	-
Ending Fund Balance	**869,026**	**489,825**	**489,825**	**682,862**	**494,318**	**306,836**	**301,632**	**328,999**	**351,105**
Reserve Targets									
Assigned to Operations - 15% of Total Spending	405,189	349,447	349,447	343,747	354,714	342,034	321,197	318,562	321,637
Unassigned Fund Balance	463,838	140,379	140,379	339,115	139,605	(35,198)	(19,565)	10,437	29,469
Total	869,026	489,825	489,825	682,862	494,318	306,836	301,632	328,999	351,105
Unassigned FB as a % of Total Expenditures	17.2%	6.%	6.%	14.8%	5.9%	(1.5%)	(0.9%)	0.5%	1.4%

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.

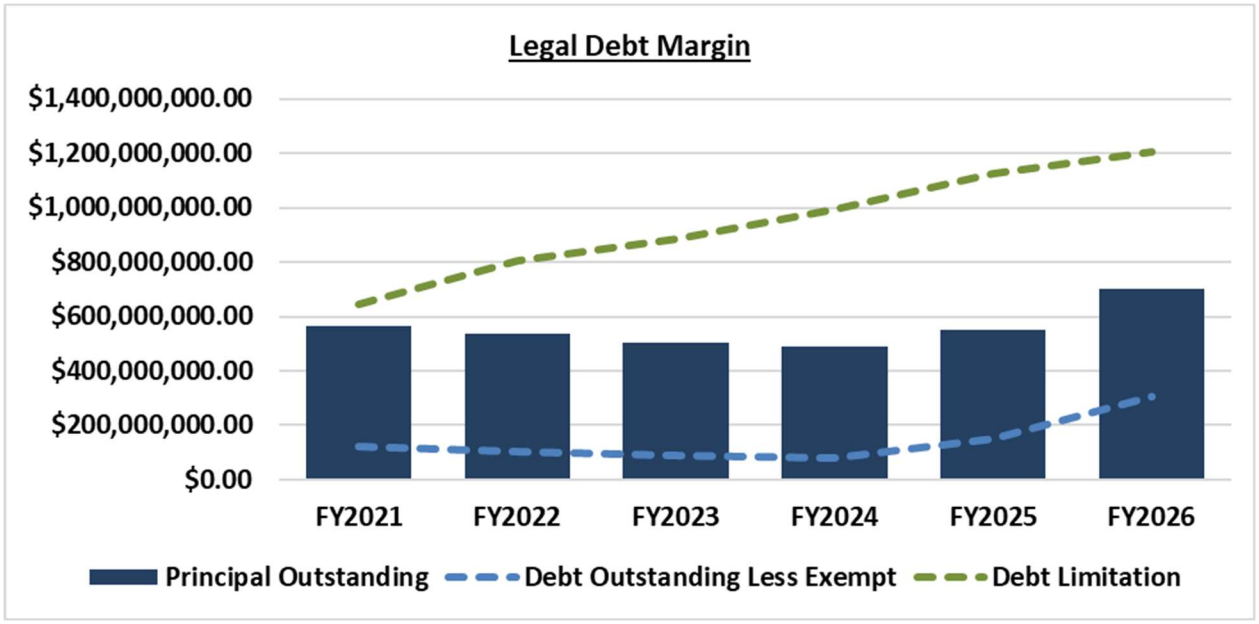
The State's legal debt limit exemptions apply to all of the City's Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City's legal debt margin calculation.

Legal Debt Margin

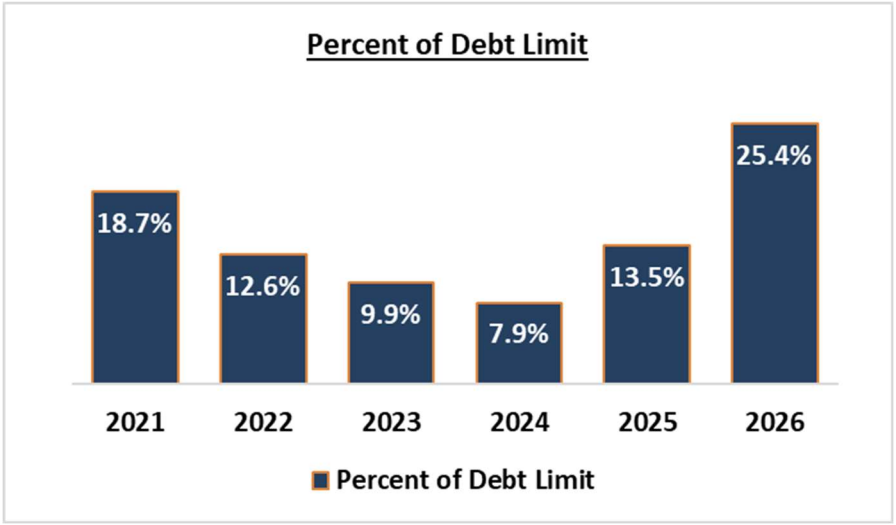
Pursuant to the statutory and constitutional debt provisions described above, the following table calculates the amount of new principal, the "Legal Debt Margin," which the City may legally issue as of July 2, 2025.

Debt Limitation [(1)]		$1,203,912,360
Principal Outstanding	$699,945,090	
Less: Exempt Debt	(393,825,090)	306,120,000
Legal Debt Margin		$897,792,360

(1) 10% of $12,039,123,600, which is the City's Total SEV for the fiscal year ending June 30, 2026. "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 2026, the City is utilizing 25.4% of its debt capacity, which is up from 13.5% in fiscal year 2025, but lower than it was five years ago. This overall reduction is mostly due to an increase in the debt limit as property values rise. The increase this fiscal year is due to new debt issuances.

Grand Rapids Municipal Bond Ratings

The City's financial status is regularly reviewed by nationally recognized municipal bond rating agencies. The City's most recent Sanitary Sewer System revenue bonds were issued in July 2021 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's. The City's Water Supply System received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's for its most recent issue in June 2020. The City's most recent limited tax general obligation (LTGO) bond ratings were issued in May 2025 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.
Brownfield Redevelopment Authority	The Brownfield Redevelopment Authority has one outstanding debt issue for street reconstruction on Ionia Ave south of Wealthy in connection with a Brownfield project.
City of Grand Rapids Capital Improvement Bonds - Limited Tax General Obligation Series 2013, 2016, 2017, 2018, 2021, 2023, 2024 and 2025.	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 & 2024). In 2023, the City issued bonds to finance capital improvements to Lyon's Square. In 2024, bonds were issued for capital improvements to a new City facility at 1500 Scribner NW and to contribute to the construction costs of a new amphitheater. Also bonds were issued for parks improvements and a new chiller for the ice rink at Belknap. In 2025, the City issues bonds to contribute to a new soccer stadium and to help fund the final portion of the amphitheater. 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 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	Improvement Bonds	Other Indebtedness	Total Payments	Per Capita Debt Service Payments[1]
2026	$ 37,545,674	$ 4,081,663	$ 13,220,917	$ 3,005,371	$ 57,853,624	$ 290.84
2027	38,509,634	4,073,059	10,746,370	2,993,322	56,322,385	283.15
2028	38,502,919	4,081,149	10,338,580	2,989,446	55,912,094	281.08
2029	33,478,098	4,081,441	10,333,657	2,061,721	49,954,917	251.13
2030	32,983,810	1,665,298	12,416,223	2,056,537	49,121,868	246.95
2031	32,976,153	1,660,884	12,249,951	1,355,314	48,242,302	242.52
2032	32,976,815	1,660,619	12,228,251	1,357,075	48,222,760	242.43
2033	32,565,669	618,769	12,448,126	1,356,737	46,989,301	236.23
2034	33,836,823	634,400	12,731,927	1,349,450	48,552,600	244.08
2035	31,319,102	632,400	13,024,426	1,350,263	46,326,191	232.89
2036	23,756,763	634,500	13,339,426	1,049,275	38,779,964	194.96
2037	23,557,895	258,300	13,676,302	1,041,700	38,534,197	193.72
2038	22,952,852	254,200	14,041,359	-	37,248,411	187.26
2039	20,639,239	254,800	14,269,224	-	35,163,263	176.77
2040	18,796,481	255,000	14,434,356	-	33,485,837	168.34
2041	18,710,307	-	14,604,456	-	33,314,763	167.48
2042	14,399,538	-	14,785,528	-	29,185,066	146.72
2043	12,416,620	-	13,624,250	-	26,040,870	130.91
2044	12,434,281	-	13,821,250	-	26,255,531	131.99
2045	11,466,422	-	11,882,625	-	23,349,047	117.38
2046	11,482,422	-	10,504,000	-	21,986,422	110.53
2047	9,081,550	-	10,777,625	-	19,859,175	99.84
2048	9,084,800	-	11,068,000	-	20,152,800	101.31
2049	4,229,900	-	11,365,000	-	15,594,900	78.40
2050	4,233,850	-	11,678,125	-	15,911,975	79.99
2051	-	-	12,016,875	-	12,016,875	60.41
2052	-	-	12,370,500	-	12,370,500	62.19
2053	-	-	12,733,625	-	12,733,625	64.01
2054	-	-	13,121,000	-	13,121,000	65.96
2055	-	-	10,011,875	-	10,011,875	50.33
TOTAL	**$ 561,937,616**	**$ 24,846,482**	**$ 373,863,829**	**$ 21,966,211**	**$ 982,614,138**	**$ 4,939.82**

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
2026	$ 14,540,000	$ 9,174,367	$ 1,311,930	$ 108,374	$ 2,195,000	$ 1,115,852	$ 4,080,000	$ 5,020,150	$ 37,545,674
2027	15,060,000	8,684,069	1,342,440	80,892	3,180,000	1,056,283	4,285,000	4,820,950	38,509,634
2028	15,570,000	8,157,784	1,369,560	52,736	3,240,000	986,039	4,515,000	4,611,800	38,502,919
2029	11,385,000	7,599,144	1,396,680	23,991	3,320,000	914,433	4,450,000	4,388,850	33,478,098
2030	12,650,000	7,276,420	-	-	3,385,000	841,040	4,665,000	4,166,350	32,983,810
2031	13,030,000	6,886,847	-	-	3,460,000	766,206	4,900,000	3,933,100	32,976,153
2032	13,425,000	6,474,572	-	-	3,550,606	689,587	5,140,000	3,697,050	32,976,815
2033	13,865,000	6,034,662	-	-	3,219,908	611,749	5,385,000	3,449,350	32,565,669
2034	15,925,000	5,565,378	-	-	2,975,055	541,640	5,640,000	3,189,750	33,836,823
2035	14,210,000	5,033,230	-	-	2,757,840	480,282	5,930,000	2,907,750	31,319,102
2036	9,585,000	4,523,569	-	-	2,643,008	423,936	3,970,000	2,611,250	23,756,763
2037	10,010,000	4,048,528	-	-	2,553,063	368,554	4,165,000	2,412,750	23,557,895
2038	10,460,000	3,565,439	-	-	2,020,000	322,912	4,380,000	2,204,500	22,952,852
2039	8,650,000	3,060,060	-	-	2,060,000	283,679	4,600,000	1,985,500	20,639,239
2040	9,010,000	2,617,308	-	-	2,100,000	243,674	3,070,000	1,755,500	18,796,481
2041	9,380,000	2,155,415	-	-	2,140,000	202,892	3,230,000	1,602,000	18,710,307
2042	5,560,000	1,657,797	-	-	2,190,000	161,241	3,390,000	1,440,500	14,399,538
2043	3,825,000	1,421,850	-	-	2,225,000	118,770	3,555,000	1,271,000	12,416,620
2044	4,020,000	1,230,600	-	-	2,280,000	75,431	3,735,000	1,093,250	12,434,281
2045	4,220,000	1,029,600	-	-	1,345,000	40,322	3,925,000	906,500	11,466,422
2046	4,430,000	818,600	-	-	1,385,000	13,572	4,125,000	710,250	11,482,422
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	**$ 232,965,000**	**$ 98,323,090**	**$ 5,420,610**	**$ 265,992**	**$ 54,224,480**	**$ 10,258,094**	**$ 101,215,000**	**$ 59,265,350**	**$ 561,937,616**

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 and September 2024, the City's Water System issued 4 series of junior lien bonds and in September 2023, the Sewer System issued a series of junior lien bonds via the Michigan Finance Authority as part of the State's Revolving Loan Fund program. This is an estimated repayment

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
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	**$ 4,320,000**	**$ 445,000**	**$ 4,680,000**	**$ 230,258**	**$ 4,915,000**	**$ 1,573,325**	**$ 6,985,000**	**$ 463,030**

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Authority Bonds - page 2 of 2

Fiscal Year	Brownfield Redevelopment Authority Ionia Ave Reconstruction South of Wealthy Series 2012A Bonds		TOTAL DEBT SERVICE PAYMENTS		
	Principal	Interest	Principal	Interest	Combined
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	**$ 1,070,000**	**$ 164,869**	**$ 21,970,000**	**$ 2,876,482**	**$ 24,846,482**

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Capital Improvement Bonds - page 1 of 3

	Series 2013 Bonds				Series 2016 Bonds [1]		Series 2017 Bonds		Series 2018 Bonds	
	Capital Reserve Fund		Property Mnmt Fund		Vital		Capital Reserve Fund		Capital Reserve Fund	
Fiscal	Various Capital Repairs		Acquire 201 Market SW		Streets		Cemeteries Cap'l Repairs		Street Lights / Duct Banks	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 78,261	$ 12,093	$ 41,739	$ 6,085	$ 2,025,000	$ 101,250	$ 380,000	$ 19,835	$ 285,000	$ 341,025
2027	85,000	9,660	40,000	4,867	-	-	390,000	10,335	300,000	326,400
2028	90,000	7,053	45,000	3,601	-	-	-	-	315,000	311,025
2029	95,000	4,296	50,000	2,185	-	-	-	-	335,000	294,775
2030	96,666	1,440	48,333	720	-	-	-	-	350,000	277,650
2031	-	-	-	-	-	-	-	-	370,000	259,650
2032	-	-	-	-	-	-	-	-	385,000	240,775
2033	-	-	-	-	-	-	-	-	405,000	221,025
2034	-	-	-	-	-	-	-	-	430,000	200,150
2035	-	-	-	-	-	-	-	-	450,000	178,150
2036	-	-	-	-	-	-	-	-	470,000	155,150
2037	-	-	-	-	-	-	-	-	495,000	131,025
2038	-	-	-	-	-	-	-	-	520,000	108,250
2039	-	-	-	-	-	-	-	-	540,000	87,050
2040	-	-	-	-	-	-	-	-	565,000	62,125
2041	-	-	-	-	-	-	-	-	590,000	36,200
2042	-	-	-	-	-	-	-	-	610,000	12,200
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-
TOTAL	**$ 444,927**	**$ 34,542**	**$ 225,072**	**$ 17,458**	**$ 2,025,000**	**$ 101,250**	**$ 770,000**	**$ 30,170**	**$ 7,415,000**	**$ 3,242,625**

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 3

	Series 2021 Bonds		Series 2023 Bonds [2]		Series 2024 Bonds [3]		Series 2024 Bonds	
	Capital Reserve Fund Street Lights / Duct Banks		Capital Reserve Fund Lyon Square		Capital Reserve Fund Ampitheater/Scribner		Cap Reserve & Parks Fund Parks/Streetlights	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 495,000	$ 238,676	$ 290,000	$ 432,150	$ 1,430,000	$ 3,537,000	$ 620,000	$ 1,021,500
2027	505,000	231,808	305,000	417,275	1,500,000	3,465,500	650,000	989,750
2028	515,000	218,351	320,000	401,650	1,575,000	3,390,500	690,000	956,250
2029	540,000	197,251	335,000	386,950	1,655,000	3,311,750	720,000	921,000
2030	555,000	182,289	350,000	371,500	1,735,000	3,229,000	755,000	884,125
2031	560,000	173,926	365,000	353,625	1,825,000	3,142,250	790,000	845,500
2032	575,000	158,226	385,000	334,875	1,915,000	3,051,000	835,000	804,875
2033	600,000	134,726	405,000	315,125	2,010,000	2,955,250	875,000	762,125
2034	620,000	116,527	425,000	294,375	2,110,000	2,854,750	925,000	717,125
2035	630,000	104,026	450,000	272,500	2,215,000	2,749,250	970,000	669,750
2036	645,000	91,276	470,000	249,500	2,325,000	2,638,500	1,020,000	620,000
2037	655,000	78,277	495,000	225,375	2,445,000	2,522,250	1,070,000	567,750
2038	670,000	64,859	520,000	200,000	2,565,000	2,400,000	1,130,000	512,750
2039	685,000	50,799	550,000	173,250	2,695,000	2,271,750	1,185,000	454,875
2040	700,000	36,606	575,000	145,125	2,825,000	2,137,000	1,250,000	394,000
2041	710,000	22,506	605,000	115,625	2,970,000	1,995,750	1,310,000	330,000
2042	725,000	7,703	635,000	84,625	3,120,000	1,847,250	1,375,000	262,875
2043	-	-	670,000	52,000	3,270,000	1,691,250	1,450,000	192,250
2044	-	-	705,000	17,625	3,435,000	1,527,750	1,520,000	118,000
2045	-	-	-	-	2,155,000	1,356,000	1,600,000	40,000
2046	-	-	-	-	2,265,000	1,248,250	-	-
2047	-	-	-	-	2,380,000	1,135,000	-	-
2048	-	-	-	-	2,495,000	1,016,000	-	-
2049	-	-	-	-	2,620,000	891,250	-	-
2050	-	-	-	-	2,750,000	760,250	-	-
2051	-	-	-	-	2,890,000	622,750	-	-
2052	-	-	-	-	3,035,000	478,250	-	-
2053	-	-	-	-	3,185,000	326,500	-	-
2054	-	-	-	-	3,345,000	167,250	-	-
2055	-	-	-	-	-	-	-	-
TOTAL	**$ 10,385,000**	**$ 2,107,832**	**$ 8,855,000**	**$ 4,843,150**	**$ 70,740,000**	**$ 58,719,250**	**$ 20,740,000**	**$ 12,064,500**

Note 2: 80% of debt service for these bonds is reimbursed from the Downtown Development Authority

Note 3: Debt service for the Amphitheater portion of these bonds is reimbursed from the Downtown Development Authority (approx 25%)

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Capital Improvement Bonds - page 3 of 3

	Series 2024 Bonds		Series 2025 Bonds				
	Capital Reserve Fund Ampitheater Parking Deck		Capital Reserve Fund Soccer Staduim/Ampitheater		TOTAL DEBT SERVICE PAYMENTS		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2026	$ -	$ 1,434,153	$ -	$ 432,150	$ 5,645,000	$ 7,575,917	$ 13,220,917
2027	-	1,098,500	-	417,275	3,775,000	6,971,370	10,746,370
2028	-	1,098,500	-	401,650	3,550,000	6,788,580	10,338,580
2029	-	1,098,500	-	386,950	3,730,000	6,603,657	10,333,657
2030	420,000	1,088,000	1,700,000	371,500	6,009,999	6,406,224	12,416,223
2031	445,000	1,066,375	1,700,000	353,625	6,055,000	6,194,951	12,249,951
2032	465,000	1,043,625	1,700,000	334,875	6,260,000	5,968,251	12,228,251
2033	490,000	1,019,750	1,940,000	315,125	6,725,000	5,723,126	12,448,126
2034	515,000	994,625	2,235,000	294,375	7,260,000	5,471,927	12,731,927
2035	540,000	968,250	2,555,000	272,500	7,810,000	5,214,426	13,024,426
2036	570,000	940,500	2,895,000	249,500	8,395,000	4,944,426	13,339,426
2037	600,000	911,250	3,255,000	225,375	9,015,000	4,661,302	13,676,302
2038	630,000	880,500	3,640,000	200,000	9,675,000	4,366,359	14,041,359
2039	660,000	848,250	3,895,000	173,250	10,210,000	4,059,224	14,269,224
2040	695,000	814,375	4,090,000	145,125	10,700,000	3,734,356	14,434,356
2041	730,000	778,750	4,295,000	115,625	11,210,000	3,394,456	14,604,456
2042	770,000	741,250	4,510,000	84,625	11,745,000	3,040,528	14,785,528
2043	810,000	701,750	4,735,000	52,000	10,935,000	2,689,250	13,624,250
2044	850,000	660,250	4,970,000	17,625	11,480,000	2,341,250	13,821,250
2045	895,000	616,625	5,220,000	-	9,870,000	2,012,625	11,882,625
2046	940,000	570,750	5,480,000	-	8,685,000	1,819,000	10,504,000
2047	985,000	522,625	5,755,000	-	9,120,000	1,657,625	10,777,625
2048	1,040,000	472,000	6,045,000	-	9,580,000	1,488,000	11,068,000
2049	1,090,000	418,750	6,345,000	-	10,055,000	1,310,000	11,365,000
2050	1,145,000	362,875	6,660,000	-	10,555,000	1,123,125	11,678,125
2051	1,205,000	304,125	6,995,000	-	11,090,000	926,875	12,016,875
2052	1,270,000	242,250	7,345,000	-	11,650,000	720,500	12,370,500
2053	1,335,000	177,125	7,710,000		12,230,000	503,625	12,733,625
2054	1,400,000	108,750	8,100,000	-	12,845,000	276,000	13,121,000
2055	1,475,000	36,875	8,500,000	-	9,975,000	36,875	10,011,875
TOTAL	**$21,970,000**	**$22,019,903**	**$122,270,000**	**$ 4,843,150**	**$ 265,839,999**	**$ 108,023,830**	**$ 373,863,829**

Note 4: Debt Service for this issue is reimbursed by the GR-KC Convention Arena Authority

Note 5: Debt Service for this issue is reimbursed by Kent County

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Other Indebtedness - page 1 of 2

	Act 34 LTGO Refunding Bonds, Series 2016					
	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)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 270,000	$ 121,700	$ 855,000	$ 75,225	$ 600,000	$ 107,000
2027	275,000	110,825	885,000	40,575	625,000	82,625
2028	290,000	102,350	910,000	13,650	640,000	63,650
2029	295,000	93,575	-	-	660,000	44,150
2030	310,000	81,400	-	-	685,000	17,125
2031	320,000	68,850	-	-	-	-
2032	330,000	59,100	-	-	-	-
2033	340,000	49,050	-	-	-	-
2034	350,000	38,700	-	-	-	-
2035	360,000	28,050	-	-	-	-
2036	375,000	17,025	-	-	-	-
2037	380,000	5,700	-	-	-	-
TOTAL	**$ 3,895,000**	**$ 776,325**	**$ 2,650,000**	**$ 129,450**	**$ 3,210,000**	**$ 314,550**

APPENDIX E
DEBT SERVICE REQUIREMENTS TO MATURITY
Annual Principal and Interest Payments
Other Indebtedness - page 2 of 2

	Kent County Drain Commission Contracts Payable								
	Grand River Floodwalls Series 2014 Bonds		Grand River Floodwalls Series 2016 Bonds		TOTAL DEBT SERVICE PAYMENTS				
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Combined		
2026	$ 230,000	$ 89,446	$ 370,000	$ 287,000	$ 2,325,000	$ 680,371	$ 3,005,371		
2027	235,000	81,297	390,000	268,000	2,410,000	583,322	2,993,322		
2028	240,000	71,796	410,000	248,000	2,490,000	499,446	2,989,446		
2029	250,000	61,996	430,000	227,000	1,635,000	426,721	2,061,721		
2030	255,000	53,012	450,000	205,000	1,700,000	356,537	2,056,537		
2031	265,000	44,589	475,000	181,875	1,060,000	295,314	1,355,314		
2032	275,000	35,475	500,000	157,500	1,105,000	252,075	1,357,075		
2033	285,000	25,812	525,000	131,875	1,150,000	206,737	1,356,737		
2034	290,000	15,750	550,000	105,000	1,190,000	159,450	1,349,450		
2035	305,000	5,338	575,000	76,875	1,240,000	110,263	1,350,263		
2036	-	-	610,000	47,250	985,000	64,275	1,049,275		
2037	-	-	640,000	16,000	1,020,000	21,700	1,041,700		
TOTAL	**$ 2,630,000**	**$ 484,511**	**$ 5,925,000**	**$ 1,951,375**	**$ 18,310,000**	**$ 3,656,211**	**$ 21,966,211**		

Funding Recommendations for Activities Supporting the FY 2026 Neighborhood Investment Plan
Updated: 5/14/25 (ps)

			FY25 Award	FY26 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY 26 Rec'md
1. Prevent and resolve episodes of homelessness												
Economic Prosperity and Affordability												
1-1	61st District Court	Eviction Diversion Initiative	-	365,000			-		-			-
1-2	AYA Youth Collective	Homeless Outreach	-	150,000			-		-			-
1-3	Community Rebuilders	Tenant Based Rental Assistance	438,515	800,000			-				406,793	406,793
1-4	Community Rebuilders	Geographically Targeted Housing Outreach*	500,000	350,000			-		-			-
1-5	Degage Ministries	Day Center*	20,000	100,000		40,000	-		-			40,000
1-6	Degage Ministries	Emergency Shelter Case Management	-	252,000			-		-			-
1-7	Family Promise of Grand Rapids	Emergency Shelter Operations	-	100,000			-		-			-
1-8	Family Promise of Grand Rapids	Homelessness Prevention	60,000	100,000			-		-			-
1-9	Grand Rapids Urban League	Homelessness Prevention	130,000	170,357			-		129,489			129,489
1-10	Mel Trotter Ministries	Homelessness Prevention	-	100,000			-		-			-
1-11	Pine Rest Christian Mental Health Services	Street Outreach*	103,000	110,000			-		-			-
1-12	The Salvation Army	Eviction Prevention Program	303,558	305,000			-		172,876			172,876
1-13	The Salvation Army	Long Term Rental Assistance	312,000	315,000			-		-		213,203	213,203
	Subtotal		**$ 1,867,073**	**$ 3,217,357**	**$ 0**	**$ 40,000**	**$ 0**	**$ 0**	**$ 302,365**	**$ 0**	**$ 619,996**	**$ 962,361**
2. Improve access to and stability of affordable housing												
Economic Prosperity and Affordability												
2-1	City Community Development	Homebuyer Assistance Fund	50,000	50,000				-				-
2-2	Dispute Resolution Center of West Michigan	Housing Preservation Mediation	-	13,253			-					-
2-3	Fair Housing Center of West Michigan	Fair Housing Services	75,000	90,000			80,311					80,311
2-4	ICCF Nonprofit Housing Corporation	Homebuyer Counseling	70,000	70,000			70,000					70,000
2-5	ICCF Nonprofit Housing Corporation	Individual Development Accounts	-	40,000			-					-
2-6	Legal Aid of Western Michigan	Housing Legal Assistance	75,000	75,000			75,000					75,000
	Subtotal		**$ 270,000**	**$ 338,253**	**$ 0**	**$ 0**	**$ 225,311**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 225,311**
3. Increase the supply of affordable housing												
Economic Prosperity and Affordability												
3-1	Habitat for Humanity of Kent County	Pleasant Hills Phase III	-	750,000						546,000	-	546,000
3-2	ICCF Nonprofit Housing Corporation	Single Family Homeownership	-	240,000						-	240,000	240,000
3-3	LINC UP Nonprofit Housing Corporation	Single Family Homeownership	100,000	252,000						-	240,000	240,000
3-4	Mel Trotter Ministries	Single Family Homeownership	100,000	200,000						200,000	-	200,000
3-5	New Development Corporation	Single Family Homeownership	-	120,000						-	120,000	120,000
3-6	Well House	Building Community Phase III	250,000	320,000						-	200,000	200,000
	Subtotal		**$ 450,000**	**$ 1,882,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 746,000**	**$ 800,000**	**$ 1,546,000**
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	850,000	850,000				850,000				850,000
4-3	Creston Neighborhood Association	Carrier Crest Apartments	-	80,500				-		-		-
4-4	Disability Advocates of Kent County	Accessible Housing Services	40,000	40,000				40,000				40,000
4-5	Dwelling Place of Grand Rapids NHC	Martineau and Kelsey Apartments	-	1,100,000				-		-	-	-
4-6	Grand Rapids Nehemiah Project	Minor Home Repair	225,000	250,000				231,703		-		231,703
4-7	Home Repair Services of Kent County	Access Modification	120,000	140,000				120,000		-		120,000
4-8	Home Repair Services of Kent County	Minor Home Repair	547,520	585,000				563,832		-		563,832
4-9	LINC Up Nonprofit Housing Corporation	Uptown Village Apartments	-	75,000				-		-	-	-
4-10	New Development Corporation	Neighborhood Enhancement	-	200,000				-		-		-
	Subtotal		**$ 3,151,208**	**$ 4,689,188**	**$ 0**	**$ 0**	**$ 0**	**$ 3,174,223**	**$ 0**	**$ 0**	**$ 0**	**$ 3,174,223**

Funding Recommendations for Activities Supporting the FY 2026 Neighborhood Investment Plan
Updated: 5/14/25 (ps)

		FY25 Award	FY26 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY 26 Rec'md
5. Foster engaged, connected, and resilient neighborhoods											
Engaged and Connected Community											
5-1 Amplify GR	Boston Square Neighborhood Engagement	-	50,000			-					-
5-2 Creston Neighborhood Association	Leadership and Civic Engagement	18,800	37,700			18,800					18,800
5-3 East Hills Council of Neighbors	Leadership and Civic Engagement	17,800	33,700			17,800					17,800
5-4 Eastown Community Association	Leadership and Civic Engagement	15,800	28,311			15,800					15,800
5-5 Garfield Park Neighborhoods Association	Leadership and Civic Engagement	26,500	27,500			26,500					26,500
5-6 Heritage Hill Association	Leadership and Civic Engagement	22,200	25,500			22,200					22,200
5-7 LINC Up Nonprofit Housing Corporation	Leadership and Civic Engagement	54,200	57,000			54,200					54,200
5-8 Midtown Neighborhood Association	Leadership and Civic Engagement	19,200	25,200			19,200					19,200
5-9 Neighbors of Belknap Lookout	Leadership and Civic Engagement	16,500	33,000			16,500					16,500
5-10 Roosevelt Park Neighborhood Association	Leadership and Civic Engagement	25,900	27,330			25,900					25,900
5-11 South West Area Neighbors (dba JBAN)	Leadership and Civic Engagement	24,100	33,488			24,100					24,100
5-12 West Grand Neighborhood Organization	Leadership and Civic Engagement	27,600	30,000			27,600					27,600
Subtotal		**$ 268,600**	**$ 408,729**	**$ 0**	**$ 0**	**$ 268,600**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 268,600**
6. Improve community safety											
Safe Community											
6-1 A Glimpse of Africa	Mental and Wellness Support	-	50,000			-					-
6-2 Baxter Neighborhood Association	Public Safety	40,300	48,130	38,746		1,554					40,300
6-3 Boys & Girls Clubs of Grand Rapids	Afterschool Program	-	36,000			-					-
6-4 Creston Neighborhood Association	Public Safety	21,600	52,120	21,600		-					21,600
6-5 East Hills Council of Neighbors	Public Safety	20,400	38,500	-		20,400					20,400
6-6 Eastown Community Association	Public Safety	18,000	28,311	-		18,000					18,000
6-7 Family Outreach Center	Expanded Outpatient Program	80,000	88,000			80,000					80,000
6-8 Garfield Park Neighborhoods Association	Public Safety	30,500	30,500	30,500		-					30,500
6-9 Heritage Hill Association	Public Safety	25,500	25,500	-		25,500					25,500
6-10 Midtown Neighborhood Association	Public Safety	22,100	29,030	-		22,100					22,100
6-11 Neighbors of Belknap Lookout	Public Safety	19,000	38,000	-		19,000					19,000
6-12 New City Kids	Empower Teen Life Internship	-	50,000			-					-
6-13 Roosevelt Park Neighborhood Association	Public Safety	29,800	31,440	-		29,800					29,800
6-14 South West Area Neighbors (dba JBAN)	Public Safety	27,700	35,279	27,682		18					27,700
Southeast Public Safety Set-Aside (SECA & MANA)		-	-	-		47,400					47,400
6-15 Urban Family Ministries	Stellar Reading & STEM Squads	-	25,000			-					-
6-16 West Grand Neighborhood Organization	Public Safety	27,600	30,000	-		27,600					27,600
Opioid Remediation											
6-17 70x7 Life Recovery	Affordable Recovery Housing	-	50,000		-	-					-
6-18 Arbor Circle	Building Resilience	-	65,000		-		-				-
6-19 Catherine's Health Center	SUD Outreach Medicine*	240,000	500,450		240,000	-					240,000
6-20 CRC Recovery Inc.	Transportation Access	-	50,000		-	-					-
6-21 Degage Ministries	Complex Care Transitional Housing*	232,000	250,000		232,000	-					232,000
6-22 Designed Future	Recovery Services Expansion	-	25,000		-	-					-
6-23 Family Outreach Center	Community Treatment Team	96,000	96,000		96,000	-					96,000
6-24 The Grand Rapids Red Project	Clean Works Harm Reduction	167,000	170,000		122,000	-					122,000
Subtotal		**$ 1,097,500**	**$ 1,842,260**	**$ 118,528**	**$ 690,000**	**$ 291,372**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 1,099,900**

Funding Recommendations for Activities Supporting the FY 2026 Neighborhood Investment Plan
Updated: 5/14/25 (ps)

			FY25 Award	FY26 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY 26 Rec'md
7. Improve economic opportunity												
Economic Prosperity and Affordability												
7-1	70x7 Life Recovery	Employment Services Program	-	50,000			-					-
7-2	A Glimpse of Africa	Increasing Access to Resources	-	50,000			-					-
7-3	AYA Youth Collective	Supportive Employment Initiative	25,000	50,000			25,000					25,000
7-4	Covenant House Michigan	Career-focused Case Management	-	66,565			-					-
7-5	Grand Rapids Urban League	Housing and Economic Opportunity	45,000	51,672			45,000					45,000
7-6	Hispanic Center of Western Michigan	Youth Employment Initiative	50,000	55,000			50,000					50,000
7-7	Puertas Abiertas	Strong Roots Workforce Program	30,000	50,000			30,000					30,000
7-8	Steepletown Neighborhood Services	JobStart Initiative	50,000	60,000			50,000					50,000
7-9	West Michigan Center for Arts and Technology	Adult Career Training	45,000	50,000			45,000					45,000
7-10	Women's Resource Center	New Beginnings	25,000	25,000			25,000					25,000
	Subtotal		**$ 245,000**	**$ 508,237**	**$ 0**	**$ 0**	**$ 270,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 270,000**
8. Enhance neighborhood infrastructure												
Mobility; Health and Environment												
	Subtotal		**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
	TOTAL			**$ 12,886,024**	**$ 118,528**	**$ 730,000**	**$ 1,055,283**	**$ 3,174,223**	**$ 302,365**	**$ 746,000**	**$ 1,419,996**	**$ 7,546,395**

Grant Administration/Compliance and Systems Coordination		FY25 Award	FY26 Request	JAG Admin	Opioid Admin	CDBG Admin	ESG Admin	HOME Admin	FY 26 Rec'md
City of GR Community Development	Grant Administration	1,117,294	1,117,294	$ 17,729	$ 70,000	$ 870,940	$ 24,515	$ 134,110	$ 1,117,294
Heart of West Michigan United Way	Essential Needs Task Force	10,000	20,000			10,000			$ 10,000
Heart of West Michigan United Way	Food Policy Council Plan Implementation	0	15,000			-			$ -
Heart of West Michigan United Way	GR Area Coalition to End Homelessness	20,000	30,000			20,000			$ 20,000
TOTAL			**$ 1,182,294**	**$ 17,729**	**$ 70,000**	**$ 900,940**	**$ 24,515**	**$ 134,110**	**$ 1,147,294**

*FY 25 SLFRF (ARPA) funded



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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.