











FY 2027 / FINAL FISCAL PLAN

CITY OF GRAND RAPIDS

CITY OF GRAND RAPIDS

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CITY OF GRAND RAPIDS
FINAL FISCAL PLAN
FISCAL YEARS 2027 - 2031

MAYOR

DAVID LAGRAND

CITY COMMISSIONERS

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SECOND WARD	LISA KNIGHT	MILINDA YSASI
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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 DISTINGUISHED BUDGET PRESENTATION AWARD TO THE CITY OF GRAND RAPIDS, MICHIGAN, FOR ITS ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Grand Rapids
Michigan

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Budget Office

City of Grand Rapids, Michigan

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

Executive Director Christopher P. Morrill

Date: **10/31/2025**

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July 1, 2026

Mayor and City Commissioners:

I am pleased to present the $786.0 million FY2027 City of Grand Rapids Fiscal Plan. This plan reflects the City's continued commitment to disciplined financial management, high-quality service delivery, and sustained investment in the priorities that matter most to our community.

In FY2026, we celebrated several major milestones that strengthen our operational capacity and enhance community amenities. These include moving into the new Public Works Facility on Scribner, opening the Martin Luther King Jr. Community Center, completing the new Kendall Street Fire Station, fully staffing the authorized positions in the Police Department, and welcoming the opening of the 12,000-seat Acrisure Amphitheater.

FY2027 is shaping up to be equally promising. There will be continued progress on housing developments in every ward, Grand River restoration projects, new trail developments, and the completion of the Amway Soccer Stadium, home to a new professional soccer team. This growth will reinforce Grand Rapids as a vibrant, place-based community and strengthen its overall urban vitality. This momentum will stimulate investment in mixed-use projects across the city, create new job opportunities, and strengthen overall quality of life for our residents.

None of this progress is possible without strong partnerships at every level. Federal, state, and county collaboration; private-sector investment; and the ongoing engagement of our residents who support our work through their tax dollars and civic involvement are essential to our success. At the heart of these efforts is a dedicated and resilient City workforce, consistently meeting high expectations and embracing the challenges that come with elevating quality of life through excellent city services.

While our local experience and economic vitality are encouraging given the experiences of other communities, the FY2027 plan was developed at a time of continued national and international economic uncertainty and evolving fiscal conditions. Although the City remains in a stable financial position, several factors are contributing to a more constrained outlook. These include the expiration of one-time federal resources, including American Rescue Plan Act (ARPA) funding; ongoing inflationary pressures affecting materials, services, and capital delivery; sustained increases in personnel costs driven by a competitive labor market; and uncertainty in state revenue sharing and federal funding priorities. In addition, key revenue

sources such as income tax remain sensitive to broader economic conditions, including employment trends and wage growth. At the same time, community expectations for service delivery, infrastructure investment, and public safety remain high. In this environment, the City must balance maintaining current service levels – in infrastructure, public safety, water and wastewater, refuse and recycling collection, street maintenance, and traffic safety – while also making strategic, forward-looking investments.

This FY2027 budget continues to advance the City's Strategic Plan for 2026-2030. The Strategic Plan is organized around six core priority areas – Governmental Excellence; Economic Prosperity and Affordability; Engaged and Connected Community; Health and Environment; Mobility; and Safe Community – that guide the City's work and inform resource allocation. The budget aligns with these priorities while refining focus areas in response to evolving community needs, fiscal conditions, and operational considerations.

- ☑ The Strategic Plan can be found at https://www.grandrapidsmi.gov/departments/executive-office/strategic-plan/.
- ☑ Performance reports and updates can be found at https://www.grandrapidsmi.gov/departments/executive-office/strategic-plan/.
- ☑ Additional detail on investments within each priority area is provided in Exhibit D starting on p.32.

Looking ahead, the City's General Operating Fund (GOF) projections face increasing pressure in future years, as expenditure growth continues to outpace revenue growth. While these challenges are manageable, they will require proactive planning, ongoing evaluation of service delivery models, and a continued focus on long-term financial sustainability.

Budget Overview and Financial Context

The FY2027 budget totals approximately $786.0 million, representing an increase of 6.9% from the adopted FY2026 budget. This growth reflects continued capital investment, contractual and inflationary cost increases, and targeted enhancements aligned with City Commission priorities.

The City's revenue outlook for FY2027 is positive. General Fund revenues are projected at $207 million, reflecting modest 4.86% growth driven primarily by increases in property and income receipts. The FY2027 plan decreases the City’s property tax millage rate to 8.7511 (a reduction of 0.1076 mills from FY2026) to continue essential services.

- ☑ The property tax millage is explained in greater detail in Exhibit C on pp.23-24.

On the cost side, expenditure pressures continue to increase. Personnel costs – including wages, healthcare, and pension obligations – remain the primary driver of General Fund expenditure growth and are projected to increase by approximately 5.02% in FY2027. Non-personnel costs have also risen due to inflationary impacts on materials, services, insurance, and capital project delivery.

In addition to the baseline trends of our revenues and expenditures, the City faces several sources of fiscal uncertainty. State revenue sharing remains dependent on economic performance and state budget decisions. Federal funding levels and program requirements continue to evolve, particularly as pandemic-era resources fully phase out. Interest rates and construction market conditions continue to affect the cost and delivery timeline of capital projects. These factors create variability in both revenues and expenditures that must be actively managed.

When viewed together, the City's revenue trajectory and rising expenditure obligations create a structural imbalance in out-year projections, underscoring the need for ongoing fiscal discipline and attention.

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

In response, the FY2027 budget emphasizes disciplined financial management and clear prioritization. We evaluate new opportunities to invest against long-term affordability while also leveraging external funding sources, partnerships, and existing fund balances to support priority initiatives. At the same time, we are leveraging technology and process improvements to align resources with the most critical service needs.

The City continues to maintain strong financial policies and practices that support long-term stability, including maintaining appropriate fund balance levels, adhering to debt management guidelines, and aligning capital planning with available resources. These practices have positioned Grand Rapids to navigate periods of uncertainty while continuing to invest in the community.

The City manages a diverse portfolio of funding sources beyond the General Fund, including federal and state grants, voter-approved millages, enterprise funds, and dedicated revenue streams for specific services and capital programs. In FY2027, these sources total approximately $578.7 million and support investments across the City's strategic priority areas. While these funds are critical to advancing specific initiatives, they are often time-limited or legally restricted and cannot be used to address ongoing General Fund operating pressures. As a result, the City must carefully coordinate these resources while maintaining structural balance within the General Fund.

☑ Capital investments are grouped by strategic priority in Exhibit F starting on p.58 with distribution by Ward presented on pp.60-61.

Overall, the FY2027 budget reflects a balanced approach – continuing to invest in community priorities while maintaining a clear focus on fiscal discipline and long-term sustainability.

Major Investments and City Transformation

Over the past several years, the City of Grand Rapids has advanced a series of significant capital investments that are reshaping the physical, economic, and cultural landscape of the community. These projects represent generational opportunities to strengthen the City's long-term vitality and quality of life.

In FY2027, several of these initiatives will reach key milestones, including the first operating year of the Acrisure Amphitheater, continued development of the Amway Soccer Stadium, and ongoing progress on Grand River restoration efforts. These projects are expected to enhance economic activity, attract residents and visitors, and support broader placemaking efforts.

At the same time, these investments mark an important transition. As major capital projects move from development into operation, the City must shift its focus to long-term sustainability. This includes planning for ongoing operational costs, maintenance, staffing, and coordination with partners to ensure that these assets deliver their intended benefits over time.

The FY2027 budget reflects this transition by incorporating initial operational considerations and emphasizing coordination across departments to support transportation, public safety, maintenance, and related services. The scale of recent investments also has implications for organizational capacity and requires continued attention to workforce planning, operational alignment, and financial sustainability.

In addition to large-scale projects, the City continues to invest in core infrastructure systems that support daily life, guided by asset management practices and long-term planning. Overall, the budget reflects a period of transition – from building to sustaining – while maintaining a focus on long-term community benefit.

Service Delivery and Organizational Effectiveness

Delivering high-quality City services remains the foundation of the FY2027 budget. In a more constrained fiscal environment, maintaining service levels while improving efficiency requires a continued focus on organizational effectiveness, workforce stability, and process improvement.

The City continues to face challenges related to recruitment, retention, and workforce capacity. While the budget includes targeted investments in compensation and employee support, overall staffing growth remains limited. Departments are expected to prioritize core services, align resources strategically, and identify opportunities to improve productivity.

- ☑ 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.

The City is also advancing improvements in internal systems and operations. Continued optimization of the enterprise resource planning (ERP) system will provide stronger tools for financial management, better data integration, and improved transparency. Departments will leverage these tools to enhance decision-making and streamline processes.

Customer service and community engagement remain key priorities. The City continues to improve responsiveness, strengthen communication, and ensure that community input informs decision-making. At the same time, the budget reinforces accountability through performance measurement, data tracking, and transparent reporting aligned with the Strategic Plan.

Overall, the FY2027 budget reflects a disciplined approach to service delivery – maintaining core services while strengthening the organization's ability to meet evolving needs.

FY2027 Budget Process Considerations

As with prior years, several additional items were considered during the budget adoption process. These items reflect evolving information, policy choices, and adjustments considered during the budget adoption process.

The considerations outlined below are grouped to provide clarity regarding underlying assumptions, programmatic changes, fee and rate adjustments, and key policy decisions considered by the City Commission during the adoption process.

Key Assumptions

The following assumptions are incorporated into the final fiscal plan:

- Continuity of all essential City services including $204.8 million for Water and Wastewater, $75.4 million for Police, $56.6 million for Economic Development related services and authorities, $48.3 million for Fire services, $48 million for Vital Streets, $40.4 million for Parks and Community Services, $21.1 million for Refuse and Recycling, $17.8 million for the Public Library, and $13.5 million for 61st District Court operations.
- Total City personnel cost (including benefits) is $236.5 million; $144.5 million of this amount is in the General Operating Fund.
- Approximately $1.7 million in State Public Safety funding is anticipated to support:
    - $1.3 million for 10 police positions that were partially funded in FY2026.
    - $400,000 of this special-purpose funding anticipated to be programmed for eligible non-sworn violence prevention enhancements in fall of 2026.

Program Changes and Operational Adjustments

The FY2027 budget reflects several programmatic changes and operational adjustments:

- Changes to DASH service and a restructured agreement with The Rapid are projected to avoid approximately $1.6 million in annual operating costs, as well as approximately $7 million in capital costs for DASH bus replacement over five years, within the Parking Services Fund. The route changes focus service on providing access to and between available parking and venues, dining and entertainment offerings. Evaluation and assessment of the route changes will be conducted in FY2027 as part of continued engagement and improvement within the resources available to support this downtown-circulator service.
- A total of $1.3 million is included for 14 new positions in non-General Operating Fund areas, including Environmental Services (5), Water (3), Mobile GR (4), Parks (1), and Engineering – Budget Analyst (1).
- Funding of $100,000 is included to continue the personal belongings storage program operated by Mel Trotter Ministries, transitioning the program from ARPA funding to the Refuse Fund. An additional $100,000 would be required to maintain current service levels consistent with prior years. The City is actively seeking partners to maintain this service level.

- The City's $60,000 general fund contribution to the Retail Retention Program is continued; however, the partner contribution is not included at the prior-year level, resulting in a reduced level of service and fewer businesses supported.

Fees and Charges

The FY2027 plan reflects a measured approach to fees and charges:

- Previously adopted water and sewer rate adjustments (approved December 16, 2025) are reflected in the plan, averaging an approximate 2.52% increase.
- Parking rates remain largely unchanged:
  - No hourly on-street parking rates were adjusted.
  - The maximum special event rate remains unchanged at $25.
  - Monthly parking rates for lots and ramps are increasing in line with the cost of living.
  - Electric vehicle charging rates are transitioning from an hourly model to an energy-use-based model in accordance with State of Michigan requirements.

Policy Considerations and Deliberation Items

The following items were not included in the proposed FY2027 budget and were considered by the City Commission during the adoption process:

- ***Neighborhood Roads Funding.*** At least $8.5 million in additional neighborhood road funding is anticipated but not currently included; proposed priorities and allocation were discussed during the adoption process. When funds are received from the state, the Commission will be asked to approve budget amendments that reflect the investment areas confirmed during the budget adoption process, including increased seasonal right of way maintenance activities (sidewalk plowing in winter, bioswale/raingarden maintenance in summer, and storm drain maintenance in shoulder seasons), significantly increased traffic safety improvement resources, and additional funds for Vital Streets projects and programs, including for construction period support for adjacent businesses and residents.
- ***Budget Stabilization Fund Contribution.*** A $7 million transfer from the GOF fund balance was approved in FY2026 to increase the Budget Stabilization Fund as a proactive measure to support long-term financial stability and mitigate potential economic downturns.
- ***Expired Grant Funding.*** Funding of $218,821 is not included to sustain 1.5 positions in the Equity Office and Sustainability Office following the expiration of grant funding. Since grant funding will continue through December 31, during the first half of FY2027 the Commission will re-consider whether to fund these positions.
- ***City Commission Enhanced Support Pilot.*** Commission discussion of the conversion of the pilot program to a permanent program occurred as part of the FY2027 budget process. Prior to the end of FY2026, the Commission

decided to extend the communications pilot by six months until December 31 and to convert the administrative pilot into an ongoing program staffed by an Administrative Aide. A budget amendment to add the position will be considered in July.

- ***Disaster Relief Fund.*** While $50,000 was included in the proposed budget for the General Administration Department, this amount was increased by an additional $50,000 for a total of $100,000 to establish a disaster relief fund to support local emergencies when state or federal assistance is unavailable.

☑ Additional information on proposed priorities and allocation of Neighborhood Roads Funding is provided in Exhibit F on pp.58-59.

☑ Additional detail on unfunded positions, programs, and other considerations is provided in Exhibit I on p.69.

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, residents, business owners, and community partners have engaged with the City in shaping services, programs, and long-term plans. The FY2027 budget is informed by that input, alongside the policy direction of the City Commission and the expertise of City staff.

Public engagement has taken many forms, including:

- City Commission Annual Performance and Financial Update
- City Commission Fall Planning Workshop
- City Commission Mid-Year Performance and Financial Update
- City Commission Night Out meetings across all three wards
- Engagement with approximately 2,300 residents on parks and recreation investments and priorities
- Feedback from more than 350 board and commission members who help guide funding and policy decisions
- Targeted department-level outreach efforts, customer surveys, and community meetings
- Ongoing input through the National Community Survey (NCS), with the next survey cycle currently underway

The City continues to prioritize transparency and accessibility in its budget process. Each year, more streamlined and digestible budget information is provided through staff presentations, budget-related videos, and the Resident's Guide to the Budget. These efforts are intended to ensure that residents have clear and meaningful opportunities to understand and engage with the City's financial decisions.

☑ 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/departments/fiscal-services/budgets-and-fiscal-plans/.

Looking ahead, FY2027 will include continued emphasis on strengthening the City's approach to community engagement. Implementation of a citywide engagement framework – led by the Community Engagement Manager in the Communications Department – is providing more consistent guidance for departments, aligning engagement activities with project and policy goals, and improving the overall quality and accessibility of participation. Training and support for staff will continue to build organizational capacity in this area.

The City will also continue to utilize benchmarking tools such as the National Community Survey to better understand resident priorities, quality of life, and perceptions of service delivery. As the current survey cycle progresses, these results will help inform future planning, resource allocation, and performance measurement.

The FY2027 budget reflects this commitment to meaningful engagement and shared responsibility. It also recognizes that strong governance is inherently collaborative. Through continued partnership with residents, businesses, nonprofit organizations, educational institutions, and other units of government, the City will continue to translate community priorities into action.

Conclusion

The FY2027 budget reflects a balanced and disciplined approach to meeting the needs of the Grand Rapids community in a changing and increasingly complex environment. While the City continues to benefit from a strong foundation and recent progress, the financial outlook requires careful planning, thoughtful prioritization, and a continued focus on long-term sustainability.

The City remains well-positioned to navigate these challenges due to its strong financial management practices, dedicated workforce, and commitment to data-informed decision-making. Continued alignment between the City Commission, administration, and community will be essential as the City works to address emerging needs and maintain progress on long-term goals.

Looking ahead, the City will continue to evaluate service delivery models, identify opportunities for efficiency and innovation, and pursue partnerships and funding strategies that support sustainable outcomes. This work will be guided by the Strategic Plan and informed by ongoing engagement with residents and stakeholders.

I would like to thank the City Commission for their leadership and partnership, as well as the City's employees for their continued dedication to public service. I also extend my appreciation to the residents and community partners whose input and collaboration help shape the City's priorities and direction.

Together, we will continue to build on the City's strengths, respond to challenges with discipline and adaptability, and ensure that Grand Rapids remains a vibrant, inclusive, and resilient community for years to come.

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 initially approved on April 9, 2019, and has guided City fiscal and operational planning since then. A newly updated version of the City's Strategic Plan was prepared during the second half of 2025 and is published as part of this Fiscal Plan. 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.

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.

The Strategic Plan and all performance reports can be found at https://www.grandrapidsmi.gov/departments/executive-office/strategic-plan/.

Exhibit B: FY2027 Focus Areas

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, 2025 Prioritization Workshop, the City Commission affirmed focus areas for FY2027.

FY2027 Focus Areas

Governmental Excellence	
• Maintain fiscal sustainability; update policies related to cash & debt • Hire, develop and retain a talented and diverse workforce • Leverage benefits of Enterprise Resource Planning system and emerging technologies such as generative AI • Implement the Strategic Plan & Community Master Plan • Eliminate FOIA backlog • Evaluate and prioritize implementation of facilities assessment recommendations • Continue to leverage legislative and funding opportunities based on approved Legislative Priority Agenda • Advocate for maintaining local control and defend against unconstitutional actions, policies, and proposals	• Support Kent County efforts to place a Museum/Zoo millage extension ballot initiative before voters • Assess long-term funding opportunities for Vital Streets; plan for VSOC income tax extension ballot initiative • Secure new three-year Third-Party Administrator contracts for employee healthcare and pharmacy benefits. • Continue phased/targeted implementation of recommendations from the Compensation and Classification Study to ensure that employees are compensated fairly to the market • Engage in resource planning including exploring new revenue sources to evaluate sustainable service levels as major projects are built in a growing city
Economic Prosperity & Affordability	
• Support creation of affordable and market rate housing supply, leveraging full range of existing tools and partnerships; diversify housing types • Continue implementation of the 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 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)

• 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 • Evaluate impact of EBO policy changes to determine effectiveness in eliminating 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 • Expand access to safe, people-centered mobility options
Engaged & Connected Community	
• Continue implementation and training on the City's Community Engagement Framework • Enhance connections and outreach to community groups • Continue immigrant/refugee community engagement • Strategically enhance the celebration of arts, culture, and heritage in city neighborhoods and commercial districts	• Identify and execute on opportunities to support a City/County Arts and Culture Strategy • Sustain 311 Customer Service levels and enhance access • 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) • Reduce municipal fleet emissions • Explore opportunities to maximize use of the City's primary circuit by current City Facilities • Begin deploying solar at Butterworth Landfill to power the City's primary circuit • Create and implement a proactive urban forestry operating plan that maximizes resources to care for the health of the city's trees • Continue to evaluate and implement building decarbonization strategies in partnership with community stakeholders through the City's EH Zero initiative	• Achieve milestones on major park capital projects (complete Canal Park and Oxford Trail; finish Silver Creek Corridor planning process) • Explore feasibility of improved recreational amenities (i.e., golf center, icehouse, pickleball) and other parks projects • Continue lead service line replacements • Continue implementing the lead hazard control program to address lead-based paint in homes • Advance work toward circularity in City utility systems, prioritizing reuse of wood waste, water, heat, wastewater residuals, organics and carbon byproducts in a connected system • Continue to prioritize investment in water, wastewater and stormwater infrastructure in accordance with ongoing applicable Comprehensive Master Plans

• Expand on organics diversion programs piloted in FY2026 • Consider ordinance updates to improve materials management/collection	• Implement priority actions in the Climate Action and Adaptation Plan
Mobility	
• Enhance connectivity of and maintain bike/pedestrian trails, facilities, and sidewalks throughout the city • Improve micro-mobility access and utilization for first/last mile • Evaluate DASH service and explore alternatives • Collaborate on regional strategic transportation planning activities (The Rapid, County, MDOT, 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; create a violence intervention strategy • Continue to support Cure Violence • Expand opportunities for diversion from the criminal justice system • Leverage public safety revenue sharing • Evaluate and refine place-based / collective impact of safe community pilots • Improve co-response models	• Re-start community policing program with assigned officers • Implement wildlife management plan • Operationalize new fire stations and complete training center • Continue emergency management and resilience planning and implementation • Prepare to support community through local disasters by implementing a Disaster Relief Fund that will leverage funding from local government and community-based organizations in the event federal/state funding is not available

☑ Additional detail on strategic investments related to these focus areas is provided in Exhibit D starting on p.32.

Exhibit C: Financial Overview

The FY2027 Fiscal Plan assumes a period of moderate economic growth, even as Grand Rapids continues to face inflationary pressures on the cost of goods and services. These conditions require the City to prioritize funding for key Strategic Plan initiatives while remaining mindful of overall affordability for residents. In the General Operating Fund (GOF), the City is projected to end Fiscal Year 2026 with a deficit of approximately $2.3 million. However, the FY2027 budget is structurally balanced and does not rely on the use of fund balance to support ongoing operations.

Looking ahead, the City's multi-year financial forecast for the General Operating Fund shows expenditures outpacing revenues due to persistent cost pressures and moderate revenue growth. These projected imbalances are anticipated to remain within established fund balance policy levels through FY2031. In light of this outlook, the FY2027 plan recommends only one-time additions to General Fund expenditures, as adding ongoing commitments – particularly new personnel costs – would deepen the structural imbalances projected for later years. The City will continue to monitor fiscal conditions and take corrective actions as needed to support a more sustainable long-term financial position.

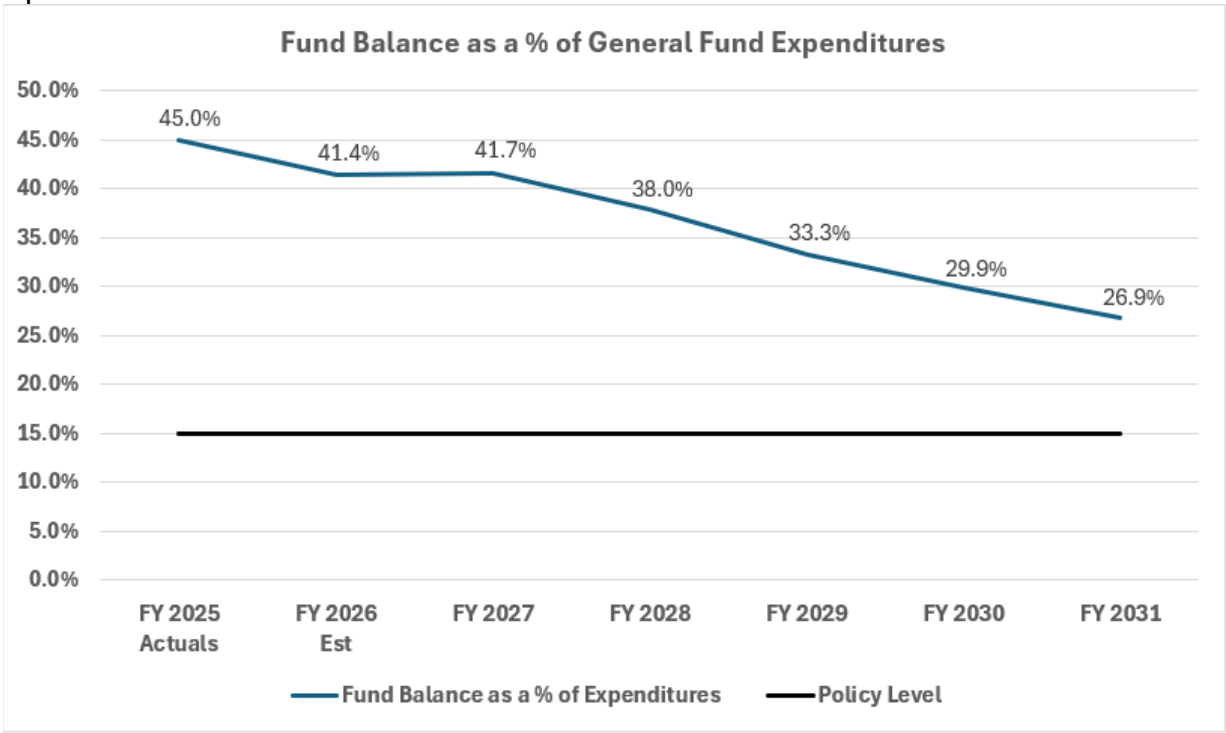
The City utilizes multi-year financial forecasting as an important planning tool to identify emerging trends and inform decision-making. While these forecasts provide valuable insight into potential future conditions, they are inherently subject to uncertainty, particularly given variability in economic conditions, state and federal funding, and other external factors. As such, the City uses these projections to better understand potential challenges and begin to plan and adapt early, while avoiding premature or unnecessary adjustments based on uncertain long-term assumptions.

The information presented in this exhibit provides detailed context for these trends, including revenue and expenditure projections, fund balance levels, and key financial indicators. Together, these data reinforce the importance of continued financial discipline, proactive planning, and alignment of resources with the City's strategic priorities.

The FY2027 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:

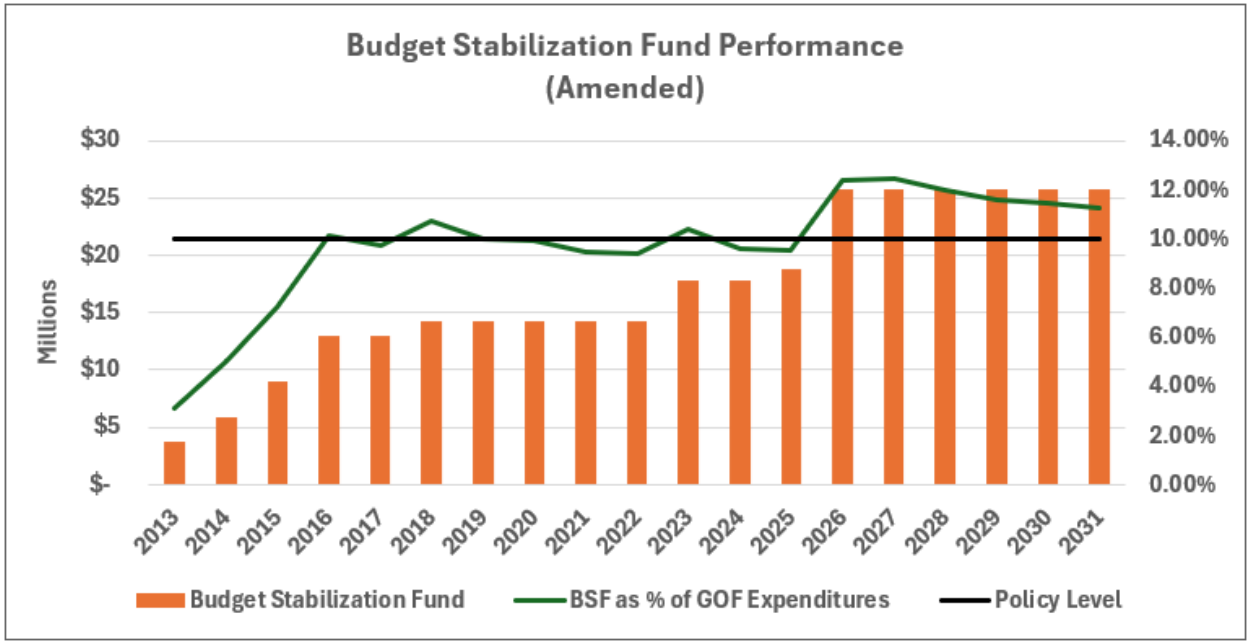
- **Maintain a General Operating Fund policy level fund balance of at least 15% of General Operating Fund expenditures:** Over the last several years, the General Operating Fund balance has increased due to better-than-expected income tax receipts and one-time federal assistance opportunities through programs like Coronavirus Aid, Relief and Economic Security Act (CARES) and the American Rescue Plan Act’s (ARPA) Coronavirus State and

Local Fiscal Recovery Funds (SLFRF). Additionally, the City's investment performance has been favorable due to rising interest rates. As of year-end FY2025, the GOF fund balance was well above policy level of 15% at 45% of general fund expenditures. Because expenditures are growing faster than revenues and the City Manager is not recommending a tax rate increase in FY2027 or modeling a rate increase in the forecast, deficits are projected in FY2028-FY2031. As a result, fund balance as a percentage of total expenditures is projected to be 26.91% by FY2031 – still well above the 15% policy level. This projected spend-down will be discussed later in the section, "Statement of Operation."

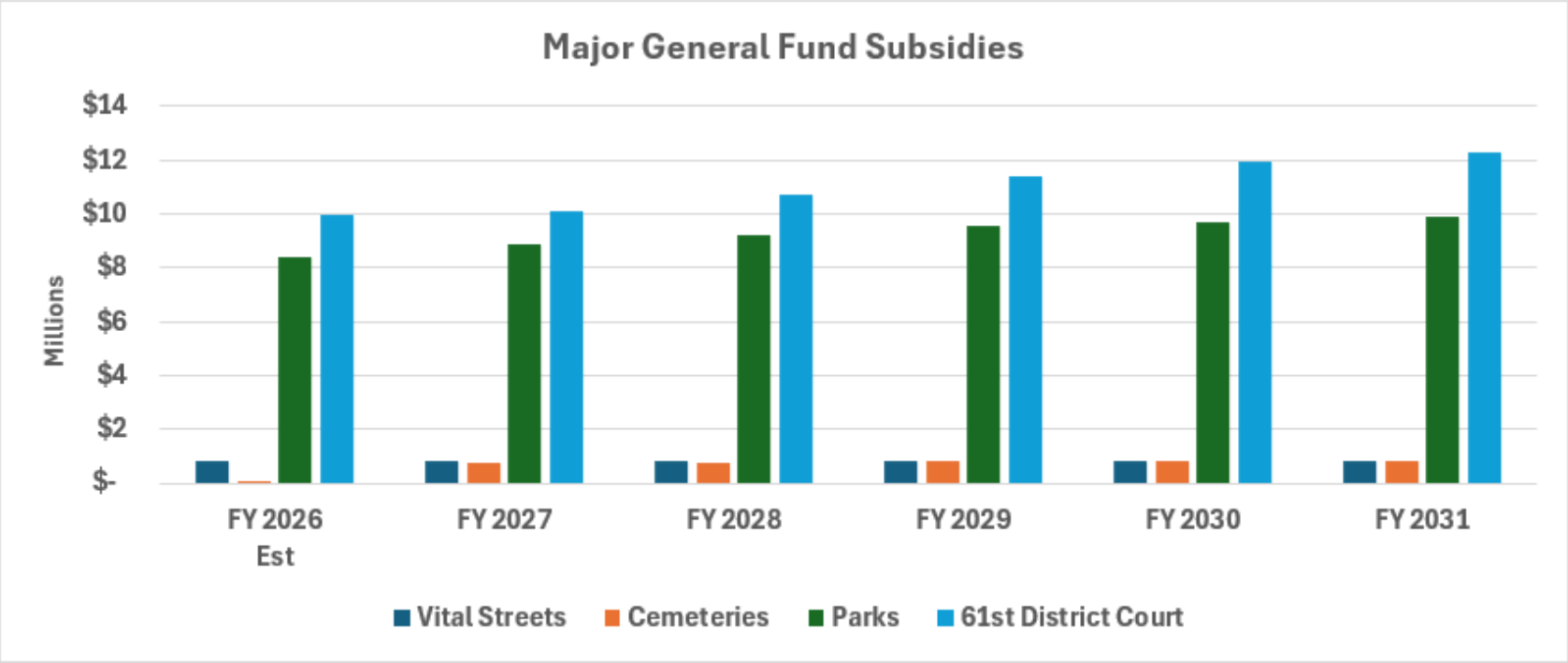


- **Enterprises and Utilities must maintain a fund balance of at least 25% of expenditures while most other funds maintain a fund balance of at least 15%:** Financial performance detail by fund can be found in later sections of this fiscal plan.

- **Budget Stabilization Fund policy level of at least 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 9.11% of GOF expenditures for FY2027, the current balance of the Budget Stabilization Fund of $18,798,835 is not in compliance and would require an additional $1,841,533 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. The City Manager recommended a FY26 budget amendment of $7.0 million in order to exceed policy levels and prepare for future economic uncertainty.



- **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 the GOF provides.



- **Capital Reserve Fund is funded by no less than 5% of income tax revenues:** The City had been below this policy level since FY2018 due to constrained General Operating Fund capacity but managed to reach the 5% policy level in FY2026 and the forecast reflects maintenance of this policy level through FY2031.

- **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, including resumption of a community policing approach, as they have reached

full staffing of authorized police officer positions. In this fiscal plan, Police services are 36.5% of General Operating Fund expenditures, slightly above the FY2026 level of 35%.

- **Grant Funded Positions:** In September 2024 the City Commission amended City Commission Policy 700-02 to clarify language requiring removal of grant-funded positions from the personnel roster if the underlying grant expires and no alternative funding source is secured. There are two positions impacted by this policy during FY2027 due to expiring grants. While full-year funding is not included in the FY2027 budget, during budget deliberations, the City Commission decided to revisit these positions during the fall of 2026, prior to grant expiration:

Department	Position Classification	Program	FTE	Annualized Cost	One-Time/ Ongoing
Equity & Engagement	Administrative Services Officer I	Embed equity and capacity for MLBEs in programs like Grand Rapids White Water and relationships with DGRI, and Engineering, develop equitable economic development strategies	1.0	$155,821	Ongoing
Executive Office - Sustainability	Administrative Analyst I	Energy and Carbon Specialist: Dedicated capacity for data collection, analysis and support for energy savings and greenhouse gas reduction initiatives	1.0	$142,890	Ongoing

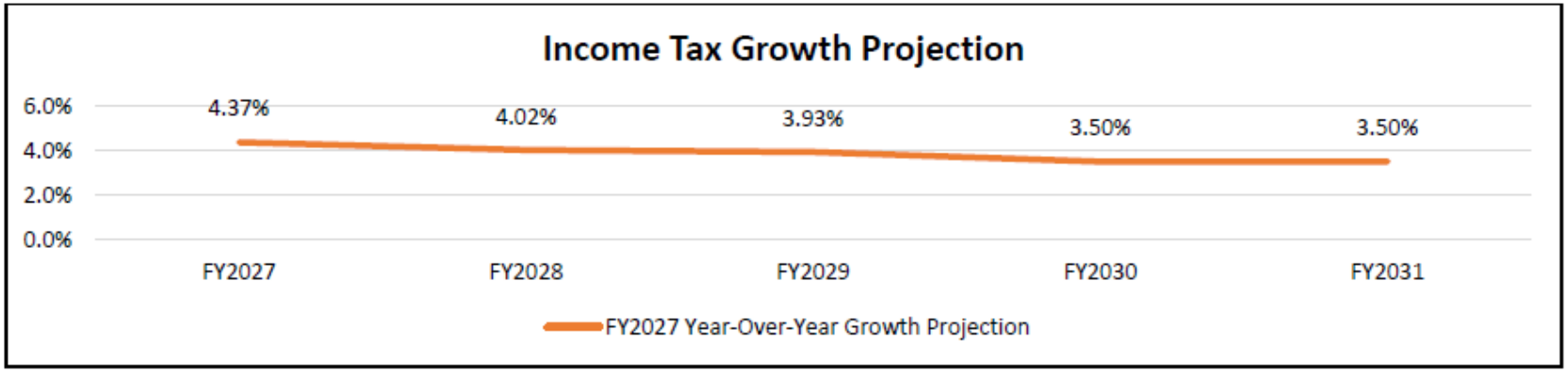
All other budgeting policies, guidelines and procedures are outlined in the “Budgeting Basics” section of this fiscal plan.

Major Revenue Sources

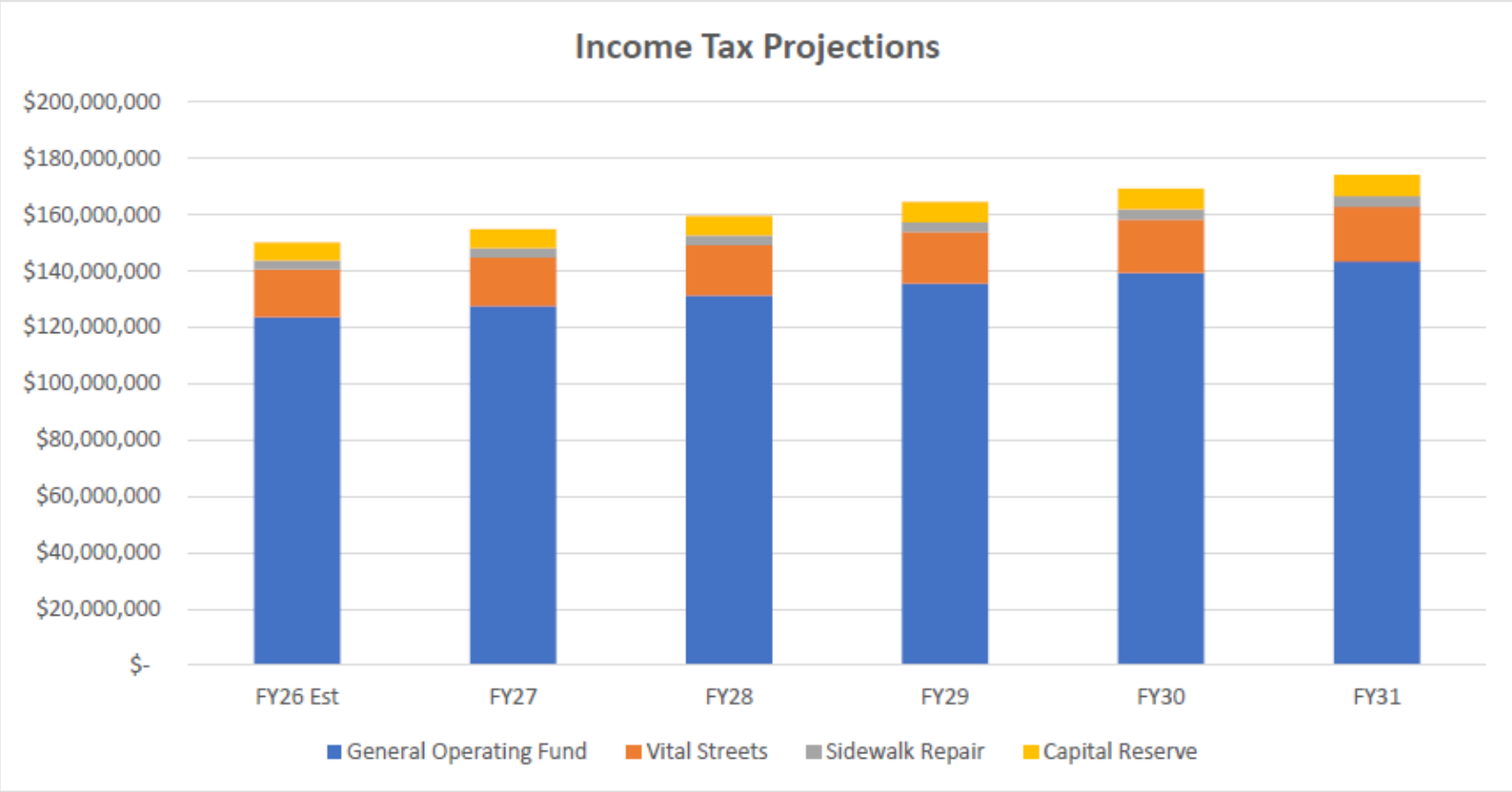
Income Taxes

Income taxes support the General Operating Fund, Capital Reserve Fund, Sidewalk Repair Fund, and the Vital Streets Fund. The City is currently on pace for a 4.2% increase in income tax revenue compared to last year. Compliance work – 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.

Economic fluctuations make revenue forecasting increasingly difficult. Volatility, shifts in federal, state and local policy, and unforeseen global events like the COVID-19 pandemic have demonstrated that older forecasting methods, which relied heavily on a few factors like withholding, are no longer sufficient. The City has experienced unexpected receipts in recent years. As a result, following the FY2026 budget, Fiscal Services contracted with Grand Valley State University to develop a new forecasting model for income tax revenue. This model incorporates a broader set of variables, including income components, employment, average weekly wages, and inflation. It also evaluates work-from-home trends and integrates information from the City's Planning Department, such as information on commercial and residential construction. In addition, it uses external data from the Bureau of Labor Statistics including local and regional employment figures, Consumer Price Index changes, Gross Domestic Product for the Metropolitan Statistical Area and Average Weekly Wages. While withholding data remains a key driver of the forecast, it is now contextualized within these other indicators, resulting in the FY2027 Fiscal Plan forecast shown below.

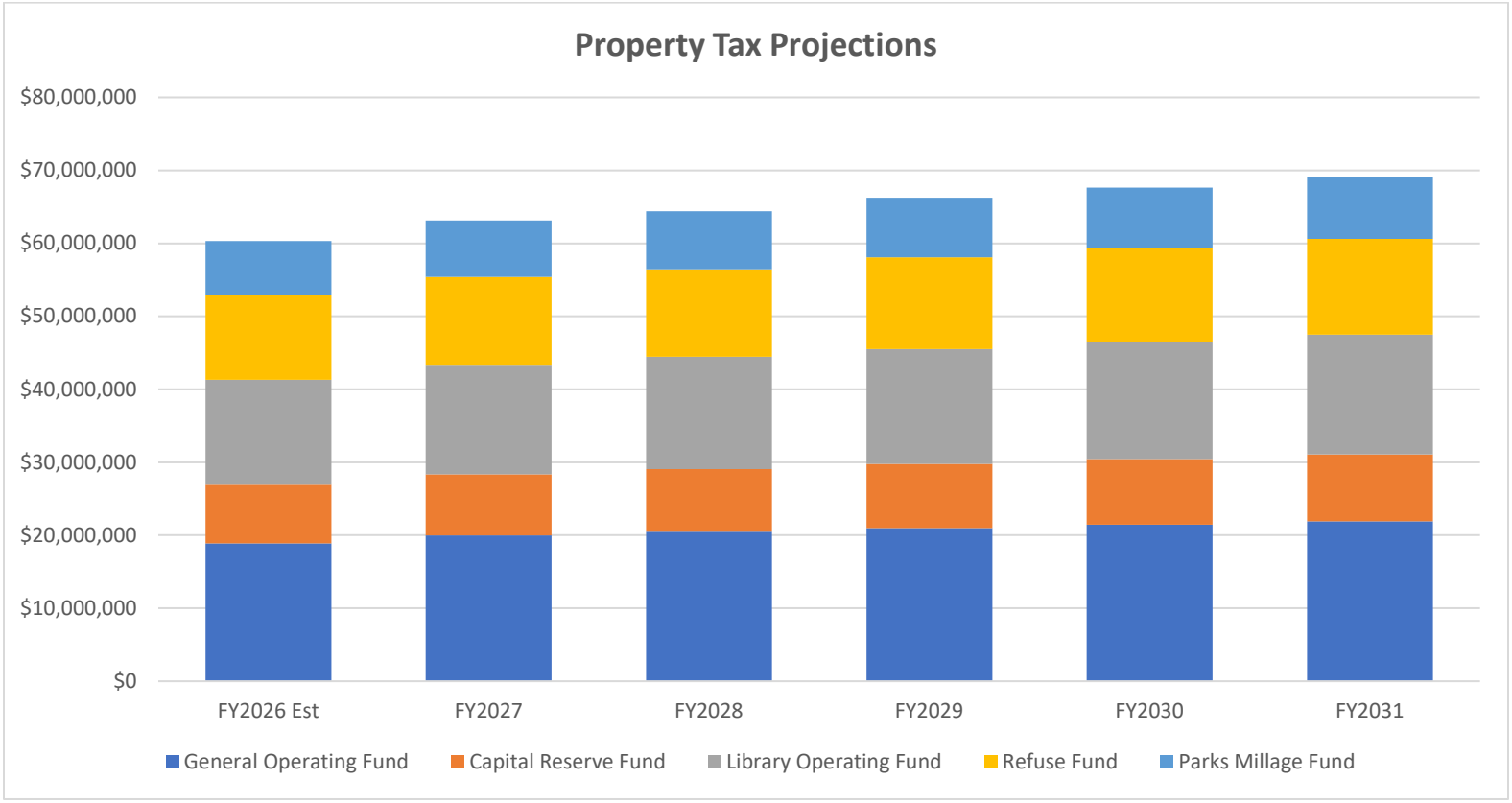


Compliance payments from the longstanding backlog of owed receipts were also assessed as part of the model. The Income Tax Department continues to work through this backlog, and we expect collections to decline each year until they stabilize around $10 million annually by year five of the forecast. Income Tax is distributed among the General Operating Fund, Vital Streets, Sidewalk Repair, and the Capital Reserve Fund. The estimated distribution for the Fiscal Plan forecast is as follows:



Property Taxes

While property tax revenue continues 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 will be a “roll back” of

property tax rates. Keep in mind that the following two tables are estimates as the Kent County Bureau of Equalization has not published the 2026 amounts as of the submission of this fiscal plan.

2026 (FY2027) Property Tax Millage Rate

	Max Authorized Millage	2025 (FY2026)	2026 (FY2027)	Increase (Decrease)
City Operations	6.4100	5.5503	5.4659	(0.0844)
Library	0.3741	0.3413	0.3361	(0.0052)
Promotional	4.0000	0.0064	0.0061	(0.0003)
Refuse	3.0000	1.8000	1.8000	0.0000
Parks II	1.2500	1.1607	1.1430	(0.0177)
Total	**15.0341**	**8.8587**	**8.7511**	**(0.1076)**

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, 2025	$720.69	$81,354	$276,696
As of July 1, 2026	$757.69	$86,583	$296,675
$ Increase (Decrease)	$37.00 Annually	$5,229	$19,979
% Increase (Decrease)	5.13%	6.43%	7.22%

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 $51.13 more annually ($4.26 per month) in property taxes.

Water and Sewer Rate Impact

On December 16, 2025, the City Commission approved the calendar year 2026 water and sewer rates for City of Grand Rapids and partner communities. The Water Supply System increased rates by 6.38% and the Sewage Disposal System decreased rates by 3.09%. The changes in rates were largely a result of the different spending related to capital plans between the two utilities. The average annual impact for a Grand Rapids resident's quarterly bill is $18.84. The chart below shows the projected impact for rate payers through FY2026.

Annual Water and Sewer Rates, FY 2025 - FY 2026

	GR Water	GR Sewer	Annual Impact
July 1, 2024 - June 30, 2025	$373.56	$457.56	$831.12
July 1, 2025 - June 30, 2026	$394.14	$457.92	$852.06
$ Incr/(Dec)	$20.58	$0.36	$20.94
% Incr/(Dec)	5.51%	0.08%	2.52%
Annual Gallons	62,832	41,888	N/A

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 FY2027 to accommodate the Knapp's Corner drainage project, and the Fire Training Center. The capital plan also includes the final half year of investment of ARPA money, leveraging the State and Local Fiscal Relief Funds allocated to the City and the Downtown Grand Rapids, Inc. (DGRI) Greenway grant. Finally, the Lower Reach Grand River Restoration project will commence construction in late spring of 2026, with the bulk of in-channel work in FY2027. Depending on river conditions, the in-channel work may conclude in FY2027 or may carry into FY2028, with restoration within Ah-Nab-Awen Park following the in-channel work.

☑ Summary information about the capital plan, including overall spending, balance and distribution by ward, and significant FY2027 projects by ward, is included in Exhibit F starting on p.58.

Debt Overview

Debt issuance remains an important tool for financing large-scale capital investments, particularly for long-lived infrastructure that provides benefits over multiple years. The City utilizes debt strategically to support capital needs while maintaining flexibility and minimizing the impact on operating budgets.

The City continues to manage its debt portfolio in accordance with established financial policies and best practices. These policies are designed to maintain affordability, support strong credit ratings, and ensure that debt service obligations remain within acceptable levels relative to available revenues. 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 planned including Scribner and the Fire Training Center at the end of FY2026 and a possible Water Supply System Revenue Bond issuance in FY2027. This guidance excludes refunding opportunities for savings, which would not be of concern. In November 2025 the City took the opportunity of favorable rates to refund debt for the Water Supply System and Sanitary Sewer System. The ratings received for revenue bonds was Aa2 Stable from Moody's and AA Stable Outlook from Standard's and Poor's.

The City's total direct debt (outstanding maturities) is $694,411,135. Of that $403,666,135 is self-supported, meaning it is secured by a dedicated revenue source like water or sewer rate payer revenue. Therefore, the Net Direct Debt of the City is $290,745,000. This along with the City's healthy unassigned fund balance, pension liability management, and revenue diversity makes the City's AA and Aa2 rating very strong. While the most recent capital outlays related to the Amphitheater and Soccer Stadium were significant, these investments serve a larger strategic investment plan to help sustain the City's economic growth in the years to come.

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. Investments are detailed in the table below.

Project Category	Obligated Amount	Expenses Thru 7/31/2026	Remaining
Medical Expenses	$1,494,380.80	$1,494,380.80	$0.00
PPE/Workplace safety	$128,234.32	$128,234.32	$0.00
Broadband Connectivity	$224,339.91	$224,339.91	$0.00
HOT/Public Safety Response	$223,976.12	$223,976.12	$0.00
Affordable Housing/Vulnerable Populations	$8,380,081.00	$8,221,068.96	$159,012.04
Violence Reduction/Co-response	$1,620,429.58	$1,620,429.58	$0.00
Special Events/Other Support	$969,220.94	$969,220.94	$0.00
Provision of Government Services	$36,508,777.65	$34,041,742.13	$2,467,035.52
Strong Healthy Communities	$13,300,000.00	$12,757,619.10	$542,380.90
Software Upgrade (Fairfax)	$382,650.00	$239,780.00	$142,870.00
ERP	$9,441,056.97	$9,430,037.13	$11,019.84
ARPA Administration	$400,000.00	$269,306.00	$130,694.00
Scribner	$19,206,352.71	$19,206,429.58	$0.42
Total	**$92,279,500.00**	**$88,826,487.28**	**$3,453,012.721**

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 has enabled 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.

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, the City is now in new competitive three-year collective bargaining contracts that went into effect in FY2026 and expire at the end of the fiscal year 2028. In the chart below you can see that income tax still lags the City's growing 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 can continue to monitor economic indicators throughout the year and adjust accordingly. There were no additions of personnel to the General Operating Fund as a recurring cost that would increase the forecast out-year deficits.

General Operating Fund Statement:

General Operating Fund	2026 Estimate	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Beginning Fund Balance	$88,367,762	$86,056,613	$86,201,216	$81,607,855	$74,150,586	$67,402,456
Revenue:						
Income Tax	123,650,101	127,466,376	131,315,778	135,444,357	139,313,303	143,368,824
Property Tax	19,317,337	19,790,869	20,306,870	20,804,636	21,267,681	21,741,275
ARPA	203,275	663,880	0	0	0	0
Other Revenue	62,384,076	59,074,356	58,592,485	58,753,322	58,338,054	59,068,770
Total Revenue	205,554,789	206,995,481	210,215,133	215,002,315	218,919,038	224,178,869
Total Expenditures	207,865,938	206,850,878	214,808,494	222,459,584	225,667,168	229,761,361
Net Revenue	**(2,311,149)**	**144,603**	**(4,593,361)**	**(7,457,269)**	**(6,748,130)**	**(5,582,492)**
Ending Fund Balance	86,056,613	86,201,216	81,607,855	74,150,586	67,402,456	61,819,964
FB as % of Expenditures	41.40%	41.67%	37.99%	33.33%	29.87%	26.91%

Note that this forecast does not include wage estimates for the next bargaining cycle which contract covers fiscal years 2029 – 2031.

Planned Investments for Key Revenue Areas

Revenue Sharing - Public Safety Trust Fund

Revenue received through the State's Public Safety Trust Fund must be used for operational and capital expenditures that support public safety purposes. At least 75 percent of these funds must be directed toward law enforcement services, including support for sworn officers and law enforcement agencies as defined under state law. The remaining portion - up to 25 percent - may be used for other public safety-related purposes, such as recruitment and retention efforts, training, equipment, emergency medical or fire services, crime prevention and diversion programs, and capital improvements to public safety facilities. All expenditures must be directly related to public safety and designed to address identified risks.

Certain uses of these funds are not permitted. These include pension and other post-employment benefit (OPEB) costs, lawsuit or claims payments, debt service, and the purchase or use of certain restricted equipment or technologies, including heavy tactical vehicles, facial recognition technology, and chemical weapons.

In anticipation of this revenue, the City approved the addition of eight police officer positions and two sergeant positions through a budget amendment on January 27, 2026. These positions are included in the FY2027 budget and represent a significant portion of the anticipated funding.

The City has also explored additional public safety and violence prevention initiatives that may be eligible for funding under program guidelines. Approximately $400,000 in anticipated revenue remains to be programmed and may be allocated to a combination of community-based and operational initiatives, as outlined below.

Programs	Amount	Budgeted in FY2027
Police Department – 8 officers / 2 sergeants	$1.3M	Yes
Other Program Enhancements, potentially including:	$400k	No
Safe Taskforce	TBD	No
Cure Violence	TBD	No
Other community-based programming	TBD	No
Total	**$1.7M**	

Third Ward Fund Investment Plan

Since 2017, the City has dedicated additional funds for specific investment in the Third Ward. The aim of this additional investment is to recognize historical under-investment – both public and private – in the Third Ward. While the ward has seen significant investments over the last decade or more, there are longer-term deficits that result, as well as a need to continue to provide stability and investments that catalyze and support private investment. The investment priorities for this allocation have evolved over time. In discussion of the FY2027 budget, the Commission indicated general support for investments across the following program areas. When specific programs or projects are confirmed for use, staff will bring forward a budget substitution in FY2027 to move the appropriation to the department managing the program or project:

Programs	Amount
Youth Engagement & Violence Prevention programming	$250,000
Neighborhood Association Support	$100,000
Traffic/Pedestrian Safety Projects	$200,000
Rx Kids Local Match*	$50,000
Southeast Grand Rapids Economic Development Support Role	$200,000
Psychological Emergency Response Pilot	$150,000
Southtown Arts & Culture Support (specific to leveraging ArtPrize)	$50,000
Total	$1M

*First year of a 3-year commitment

Affordable Housing Fund

This funding is external to the City and resides with the Grand Rapids Community Foundation. The allocation of this money also requires action by the City of Grand Rapids Affordable Housing Fund Board. A portion of the proceeds of the 201 Market sale, approximately $10 million, was transferred to the Fund in May 2026 and the Board will undertake a process to identify investments to allocate those funds in FY2027.

Opioid Settlement Funds

Opioid settlement funds must be used for “remediation,” meaning funds used for care, treatment, and other programs designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including those injured by, the opioid epidemic. In fiscal years 2025 and 2026, funds were allocated to eligible projects through the Community Development Department’s Neighborhood Investment Plan funding process. This approach has proven to be effective and $800,000 annually is planned to support the new Consolidated Housing and Community Development 5-Year Plan beginning with FY2027. These investments will support substance use disorder treatment services, complex care transitional housing and day center operations, as well as community education and prevention initiatives.

FY2027 Opioid Settlement Fund Snapshot

	Amount
Anticipated FY2026 Balance	$1.1M
FY2027 Neighborhood Investment Plan	($800k)
FY2027 Anticipated Revenue	$500k
Total Anticipated for FY2028	$800k

Neighborhood Roads Fund

These funds are not yet allocated to the City so will be handled by budget amendment in FY2027. More information on this tranche of funding and recommendations for investment areas can be found on Exhibit F starting on p.58.

Exhibit D: Investments by Strategic Plan Priority



Governmental Excellence

FY2027 City appropriations for Governmental Excellence total $133.7 million.

Maintaining excellence in our service to the community is the basis for all of our work at the City of Grand Rapids. Ensuring that we recruit, retain, equip, and develop high-performing employees is at its core. Achieving excellence also requires sound fiscal planning and management, thoughtful strategic planning, and decision-making rooted in ensuring equitable, sustainable and consistent outcomes for our community.

In FY2026, we continued to invest in our workforce, securing new three-year collective bargaining agreements with all unions that included meaningful improvements to both pay and non-economic benefits to our employees. In addition, we continued our emphasis on leadership development with the implementation of new leadership competencies and the launch of our first supervisory leadership development cohort. We expect to receive final consultant reports regarding compensation and classification before the end of the Fiscal Year, which will help inform necessary updates to remain competitive with our pay and benefits. To help equip and empower the workforce, we successfully completed a major relocation to a new, state-of-the-art Public Services facility at 1500 Scribner Avenue. Our eyes now turn to the Water Resource Reclamation Facility (WRRF) campus, where we launched a master planning initiative to envision an integrated Water/Environmental Services campus at the site.

Technology remained a center of focus for Governmental Excellence in FY2026. We continued implementation of a modern Enterprise Resource Planning system and execution of critical updates to the SCADA systems that are the backbone for controlling our Water, Wastewater and Traffic Signal systems. Recognizing the transformative potential of artificial intelligence systems, the City also launched an internal AI Council to help guide investments and decision-making entering FY2027.

Looking forward to FY2027, we will be working with our Civil Service Commission to develop implementation strategies for our compensation and classification study and will be bringing forward recommendations for a new third-party administration contract for employee health benefits. While the impact of these initiatives is not known at this point, there will likely be budgetary considerations that are not presently included in the FY2027 proposal. We also intend to carry forward the successful work we've done to create entry-level career pathways into critical City work by expanding utility aide programs

in both Water and Environmental Services, continuing external partnerships with Grand Rapids Community College and Grand Valley State University, and welcoming a new cohort to our successful Water Career Program.

We also intend to invest in planning, people and technology to help ensure our continued fiscal sustainability. This includes additional personnel and contract services to support fiscal operations, budgeting and capital planning, as well as additional technology investments in Treasury to help maximize the potential of our investments. We will also be evaluating the effectiveness of current staffing strategies with a third-party analysis of public safety overtime.

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.

- $392k for five Utility Aide positions to support succession planning and workforce development in Water and Environmental Services Departments
- $36k for the GRCC Public Works Academy to strengthen workforce development and infrastructure career pathways
- $50k for an Executive Internship Program with Grand Valley State University to build public sector career pathways and talent pipelines
- $1.75k for Fleet Services to enhance employment opportunity awareness and expand access to workforce opportunities
- $190k for two maintenance mechanic positions in Environmental Services to support succession planning and operational continuity
- $87k for Parks and Recreation to fund a groundskeeper, trail maintenance crew and associated equipment to maintain safe, accessible parks and trails

- $1.6M investment in recruit academies for the Police and Fire Departments

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 obligations toward General Operating Fund policy, purpose-restricted funding sources and/or state requirements.

- $50k to implement PCI compliance that protects payment systems and ensures secure financial transactions in Treasury
- $50k for temporary staffing to support high-quality service delivery and organizational effectiveness in Fiscal Services
- $70k for professional services supporting budgeting, financial reporting and audit functions
- $133k for capital budget analyst positions to support planning, analysis and oversight of capital investment projects and plans
- $222k for ongoing optimization and extension of Oracle Fusion ERP system capabilities
- $75k to enhance cash flow forecasting and strengthen long-term financial planning
- $50k for vendor verification solution to reduce fraud risk and strengthen financial oversight
- $35k for Fleet Services to continue fleet monitoring and analytics to improve efficiency, safety, and cost management
- Major General Fund Subsidies:
    - 61st District Court – $10.1M
    - Vital Streets – $850k
    - Parks Maintenance of Effort (MOE) – $8.9M
    - Cemeteries – $756k

Continue to Leverage Legislative and Funding opportunities: While access to many funding sources, particularly at the Federal level, have been significantly curtailed over the past 18 months, we will continue to aggressively pursue opportunities where they are available. Despite the reduction, suspension or elimination of many programs, the City continued to have success in securing funding for critical projects, including those that support our ongoing workforce and economic development initiatives, as well as environmental health and safety programs. Several submissions have already been advanced by our legislative delegation, totaling more than $12 million. A major concern in the coming fiscal year will be the sustainability of Community Development Block Grant and HOME funding, which could have implications for both future City budgets and the budgets of those organizations supported through these programs.

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 the investments associated with other Commission priorities are included below.

- $1.5M for Environmental Services to upgrade shared SCADA network systems to improve operational monitoring and resiliency
- $843k for duct bank installation facilitated by ELC at Butterworth to support future energy and fiber infrastructure
- $480k for Library building improvements to enhance access, safety, and community use of library spaces
- $442k for Facilities asset management projects to maintain infrastructure reliability and extend asset life cycles
- $280k for Facilities to renovate restrooms across City facilities to improve accessibility and user experience
- $232k for asset management replacement of overhead primary systems to improve infrastructure reliability and service continuity in ELC
- $67k for Fleet Services to continue enterprise fleet programs improving vehicle utilization and operational efficiency
- $58k for Office of Innovation initiatives to drive process improvement and enhance service delivery to customers
- $36k for Cybersecurity training to protect City systems and safeguard sensitive data led by Information Technology Department

Recommended total capital investments in the Governmental Excellence strategic priority total $9.4 million for FY2027. The most significant investments include:

- $1.35M in renovations, replacements and upgrades to the Police Administration building
  - $375k for freight elevator replacement to improve operational efficiency and safety
  - $338k for elevator upgrades to improve accessibility, safety, and reliability
  - $234k for restroom renovations
  - $201k for HVAC boiler replacements to ensure reliable heating and operational continuity
  - $200k for replacement of HVAC humidifiers to improve building performance and indoor air quality
- $276k for roof replacement at the Community Archives and Research Center to protect assets and ensure facility integrity
- $276k for replacement of HVAC equipment at the Westside Complex (West Michigan Works!) to improve efficiency and building performance
- $219k for restroom renovations at the Development Center to enhance accessibility and facility conditions

- $211k for restroom renovations at 509 Wealthy Bridgeview to improve accessibility and user experience
- $85k for asset lifecycle replacement to maintain reliable infrastructure and reduce long-term costs by ELC
- $63k for fiber and wireless asset management for ELC to improve system reliability and operational efficiency

Economic Prosperity and Affordability

FY2027 City appropriations for Economic Prosperity and Affordability total $19.8 million and FY2027 Corridor Improvement Districts and Special Authorities appropriations are an additional $36.8 million, for a grand total of $56.6 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 broadly accessible opportunities for existing and future residents and businesses. In addition, the Commission focus areas and the City's budget imperative of building toward long-term sustainability emphasize the importance of layering City programs and economic development tools to meet multiple objectives. In FY2026, for example, we created programs to support emerging developers layering several tools, which not only helps grow a locally-owned and necessary expertise, but also produces housing type variety to meet both unit count and affordability objectives. This budget continues investments in those sorts of dual-outcome programs and initiatives.

The City's focus and investments for FY2027 continue to be centered on ensuring that our economic growth provides opportunities for a high quality of life and opportunities 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. Capital investments in transformational, multi-year projects like the Lower Grand River in-channel project (under construction in FY2027) and completion of trail connections along the Grand River realize the long-term focus on re-imagining the way the Grand River contributes to the economic success of the city.

The FY2027 budget also continues investment in the Southside Creekways planning project. This planning is expected to conclude in FY2027, building a framework for significant civic investment in a signature infrastructure piece intended to respond to the unique identities of the communities through which the Silver Creek and Plaster Creeks historically flowed.

This vision will support investment in gathering spaces to build on that identity and encourage private investment along the identified corridor for housing, jobs and community-serving businesses. The City is continuing its investment in these same areas with the continued Third Ward Equity fund. The FY2026 Third Ward fund investments include a commitment to a shared economic development specialist who will focus on implementation of plans adopted by the City, its Corridor Improvement Authority partners, business and neighborhood associations and other stakeholders. The FY2027 allocation is covered in more detail in Exhibit C of this letter.

This budget generally continues existing service levels, some of which were augmented by additional resources in the mid-year FY2026 budget amendment. In that amendment, the Commission approved additional FTEs to support the work of Corridor Improvement Authorities and management of an expanding portfolio of developer reimbursement agreements coming out of our tax incentive finance programs. In addition, the Commission approved an additional FTE focused on communication and engagement around our major capital projects. Our efforts in FY2027 will continue to address the Commission 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 FY2027 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. In addition, FY2027 will see continued implementation of the City's Community Master Plan, as well as implementation of the new Consolidated Housing and Community Development Five-Year Plan.

- Community Development staff will oversee investment of more than $8.2 million, with nearly $7 million specifically supporting programs and services that prevent and resolve homelessness, create and preserve affordable housing, and increase homeownership and housing stability.
- The Community Development Department, Michigan Department of Health and Human Services and the 61st District Court will continue its partnership with an investment of $77,000 covering the local match for a dedicated MDHHS Benefits Specialist to support the Eviction Prevention Program in support of affordability and family stability.

Small Business and Neighborhood Business Corridor Support: Beyond the specific programs and funds noted below, the day-to-day work of our Economic Development Department, Office of Equity and Engagement, and Development Center is focused on removing barriers to support accessible economic development goals and to support everyone seeking to do business in or with the City. Through several fiscal years, the Commission has sustained a focus area on 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. The recent addition of an FTE to augment the City's capacity to focus here should help accelerate some of those outcomes throughout FY2027. We expect to engage CIAs in formalizing agreements that describe the level of support provided by the City, and to better define the roles and expectations for the Authorities and any corridor managers they may bring on board. These agreements would further goals of financial sustainability, addressing base support, as well as fees for services for additional city-supported activities.

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. The additional resource allows several anticipated improvements: a more sophisticated level of support for the independent Boards of these authorities to focus on their strategic plans, more comprehensive Board member onboarding, and help with managing the day-to-day work of any corridor improvement managers to increase accountability.

Highlighted investments for small business and commercial corridor support within this budget include:

- $1.5M for SmartZone Operators Contract (SmartZone)
- $250k for the Local Brownfield Revolving Fund Environmental Site Assessment grant program (BRA)
- $150k 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
- $20k investment in Construction Allies in Action to provide access to reduced-cost professional services for MBE, WBE and MLBE construction subcontractors
- $60k for retail support programs

Catalyst Project Development and Associated Redevelopment Projects: For several years, the City has supported public-private partnerships to develop 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 also serve as economic engines,

supporting the hospitality sector and enhancing Grand Rapids' reputation as West Michigan's cultural and entertainment destination.

The long-anticipated transformation of the Grand River has provided inspiration for many of these additional transformational private investments. This summer (spanning FY2026 and FY2027) the in-channel work on the Lower Reach Grand River project will commence, removing four low-head dams and restoring the riverbed and installing other features to improve habitat in the river. 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.

In FY2027, we will continue those commitments with a growing focus on the operational implications of these new assets. This budget includes funding for the staff that are focused on designing, permitting and delivering these projects. Additional staff time is anticipated to ensure smooth operations of these facilities as they come online, from traffic management and public safety response, to parking management and enforcement, and wayfinding and tourism and visitor opportunities. Some of these efforts include regional coordination, as the City participates in the River Roundtable and Grand River Network, Inc. collaborative groups. Those groups are currently working on efforts to create a seamless user experience as walkers, cyclists, paddlers and others move through our region on the Grand River water trail and the Greenway trail adjacent to the river. As operations commence, the Office of Special Events and community partners will support activation and cultural activities, expanding the City's portfolio of venues for larger and smaller community events.

This year's budget includes the investment of staff time and resources to support these partnerships.

In addition, the FY2027 capital investments include several key additional investments to support placemaking and community activation in parks facilities, including:

- $1M for North Monroe Talent Grant and Division/Ionia realignment to support economic development and corridor revitalization (leveraging another $4.5M in state grant funding)
- $1M for Grand River Revitalization
- $2M for Ah-Nab-Awen Park improvements
- $1.5M for Griff's Icehouse locker room upgrades



Engaged and Connected Community

FY2027 City appropriations for Engaged and Connected Community total $29.0 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.

In FY2026 we formally launched the City's organization-wide Community Engagement Framework, a guide and reference for all departments on effective planning, execution and reporting back on engagement activities with the community. This was a milestone in the development of our community engagement program and has already received attention from other communities and practitioners from around the country. This has been followed by a launch of formal training around the framework that should pay benefits in FY2027 and well into the future. The City also launched a refreshed website and community engagement portal, both designed to make navigating and engaging with the City's services more seamless and intuitive. We continued to invest in new methods for engaging and better connecting with our immigrant, refugee and foreign-language populations as well. City staff also worked with the City Commission to pilot new methods for our elected leadership to serve and communicate with residents.

Our work in FY2027 will build upon those efforts, informed by the results of this year's National Community Survey, which will be available early in the fiscal year. As we complete our training series on the Community Engagement Framework, we intend to continue investments like Development With Us, a program that connects local developers directly with impacted communities in the planning process, as well as ongoing initiatives that engage our youth, immigrant communities, neighborhoods, businesses, foreign-language residents and interested parties across the full spectrum of City services.

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 and stakeholder engagement in City project design and construction processes
- Continue implementation and training on the City's community engagement framework
- Enhance connections and outreach to community groups
- Continue immigrant/refugee community engagement

Implement Improvements to Enhance Project Communications: In FY2025, the City embarked on an initiative to reimagine the way that we involve, engage and inform the public on major infrastructure and road projects, particularly those that were likely to create extended disruptions to travel or to local businesses. The first phase of that work was reflected in engagement activities in FY2026 and will continue in FY2027 informed by what we learned in the previous construction season and guided by the new Community Engagement Framework principles.

- $323k for Parks and Recreation communications to support community engagement initiatives to increase resident participation and strengthen stakeholder relationships
- $75k in the Planning, Design, and Development Department to support "Development with Us," an initiative created in response to neighborhood service organization partnerships to strengthen collaboration between residents, neighborhood associations, and developers
- $36k for continuation of "We Are GR" to increase communication opportunities with residents as managed by the Communications Department

Enhance Connections and Outreach to Community Groups: Our residents and community organizations are a key conduit to connecting with and understanding City initiatives and operations. We've learned through our National Community Survey that word-of-mouth and peer-to-peer communication remains a primary means by which residents learn about City initiatives and activities. We intend to continue with successful programs and efforts that empower community groups and leaders with tools and information to bring us closer together with those we serve.

- $79k for the Office of Sustainability to lead an education and engagement campaign that increases awareness of and participation in the City's sustainability initiatives
- $50k for the City Clerk's Office to implement an elections communication plan to increase voter awareness, participation, and access to accurate information
- $10k for OCC-facilitated Mayor's Youth Council to support youth leadership development and civic engagement opportunities
- $10k for OCC-led ELO Network to strengthen out-of-school time systems and expand opportunities for youth development
- $10k for an OPA-facilitated Civil Rights Youth Academy to educate and empower youth on civil rights and community leadership
- $3.5k for Assessor's Office to provide property tax education to improve financial literacy and support homeowners
- $5k to implement new customer engagement tools and technologies to give residents more convenient ways to interact with City services in 311 Customer Service

- $200k for expanded neighborhood cleanups to improve neighborhood conditions and community pride through the Refuse Department
- $20k for the Special Case Action Team administered by Code Compliance to coordinate responses to complex code issues and improve neighborhood safety
- $10k for the Hoarding Task Force within Code Compliance to address unsafe living conditions, protect public health, and stabilize neighborhood property values

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.

- $1.05M for the Office of Equity and Engagement to advance inclusion and community-centered service delivery through programs that strengthen engagement and access for all residents.
- $120k for expanded language interpretation services to ensure equitable application of laws and access to information at the 61st District Court
- $101k in Code Enforcement for Spanish-language services to improve access to City services and ensure equitable communication with Spanish-speaking residents
- $25k for an OPA-facilitated immigrant and refugee services to support integration, access to services, and community inclusion
- $10.4k for the City Clerk's Office to provide bilingual election workers and materials to expand voter access and reduce language barriers

Continue Implementation and Training on Citywide Framework for Engagement: With the release of the new framework in FY2026, training was initiated in the third quarter and will continue through early FY2027, with additional cohorts thereafter. While training is critical to successful implementation, we acknowledge that this will be an iterative process where much of the learning will take place through implementation itself. Beyond the framework, we continue to invest in the programs, tools and services that enable successful community engagement.



Health and Environment

FY2027 City appropriations for Health and Environment total $256.5 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.

Significant progress was made on multiple fronts in FY2026, lead by the adoption of the City's Climate Action and Adaptation Plan and the subsequent prioritization of efforts by the City Commission. This document recognizes that net greenhouse gas reduction will require effort from every sector in the community and provides guidance on how that might be achieved. In addition, the City reached another milestone, executing a contract to build up to 2MW of solar generation on the closed Superfund site at the Butterworth Landfill. Alongside this effort, we were able to successfully transition our renewable gas (RNG) contracts to a third party in FY2026 while concurrently securing an agreement with the City of Wyoming to begin processing their wastewater sludge. In our utilities, we continued to make progress replacing lead service lines citywide and were able to launch a key waste diversion initiative with neighborhood-based organics collection and composting. Finally, the City opened its first full-purpose recreation center at Martin Luther King, Jr. Park, and continued to make upgrades and improvements across our parks and forestry operations.

In FY2027, we intend to continue that progress, with a major focus on restoration of the Grand River and making generational improvements to waterfront access and experiences, investments that are highlighted in the Economic Prosperity and Affordability section of this summary. We will also continue our multi-year investment in ensuring that our forestry inventory is healthy, an investment that both benefits community safety and environmental health. Work will continue on the Butterworth Solar project in FY2027, with the intention of activating the site before the end of the fiscal year while we continue to evaluate the energy efficiency of our buildings and infrastructure to reduce overall consumption as we maintain our 100% renewable energy status. At the same time, will be increasing our own contributions toward renewable supply by expanding our ability to produce RNG through our biodigestion program.

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

- Implement priority actions in the Climate Action and Adaptation Plan
- Continue to prioritize investment in water, wastewater and stormwater infrastructure in accordance with ongoing applicable Comprehensive Master Plans
- Explore feasibility of improved recreational amenities and other parks projects
- Achieve milestones on major park capital projects

Implement priority actions in the Climate Action and Adaptation Plan: 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.

- $3M leveraging EGLE grant funding to accelerate clean energy deployment and sustainability through the Butterworth Solar Project
- $3.3M for Fleet Services to expand low- and no-emission vehicles to reduce emissions and advance sustainability goals
- $3M for Parks and Recreation to implement urban forestry initiatives that improve tree health and neighborhood environmental quality
- $2.5M for renewable natural gas skid and infrastructure to support sustainability goals by Environmental Services
- $69k for the Street Lighting Department to purchase solar power from the Butterworth site to help reach sustainability goals
- $50k for Refuse to pilot a food waste diversion program to reduce landfill use and support sustainability goals
- $50k for green infrastructure implementation by Environmental Services to reduce flooding and improve environmental outcomes in priority neighborhoods
- $25k for onsite renewable energy evaluations through the Office of Sustainability to assess clean energy opportunities at municipal facilities.
- $7k for a CAAP Accountability Hub to track climate progress and advance sustainability goals administered by the Sustainability Office

Continue to prioritize investment in water, wastewater and stormwater infrastructure in accordance with ongoing applicable Comprehensive Master Plans: Maintaining safe, healthy and reliable water systems is an essential function for local government. For decades, the City has been a leader in this work, establishing groundbreaking collaborations through its Utility Advisory Board and Regional Biosolids Authority, and was the first in Michigan to implement separation of stormwater and wastewater systems. That leadership continued in FY2026, establishing new partnerships with neighboring communities for both water and wastewater projects as well as continued leadership in replacing lead service lines citywide. This leadership has been recognized and rewarded through multiple state and federal assistance awards to continue our work toward ensuring our community is a leader in effective management of our water resources.

- $5M for ESD to replace UV disinfection systems to maintain water quality and meet regulatory standards
- $4.2M for Godfrey Avenue sanitary sewer reconstruction by Environmental Services to improve system reliability and service delivery
- $1.7M through EPA grant funding to remediate the Ash Lagoon site and improve environmental health and safety
- $1M for EPA-funded Butterworth Stormwater Project to enhance water quality and reduce flooding risks
- $500k for ESD to provide sanitary sewer improvements at Woodlawn Cemetery to enhance infrastructure reliability and environmental protection.
- $400k for Public Works trench repair program to maintain infrastructure integrity and prevent service disruptions
- $50k for updating the Watershed Master Plan to strengthen long-term watershed planning by Environmental Services
- $50k for completing the 2025 Asset Management Project to guide infrastructure reinvestment within Environmental Services

Achieve milestones on major park capital programs: The Parks and Recreation Department realized a milestone event with the opening of the new Martin Luther KingPark Community Center in FY26, a physical symbol of the City's continued evolution toward a greater emphasis on neighborhood community recreation programming as a foundation of the department's mission. The department continues to be a key partner in Grand River revitalization efforts, with multiple projects continuing on the downtown riverfront, as well as investments extending into the City's vital neighborhoods. Such projects help improve quality of life, connection to the outdoors, and health and wellness opportunities for our residents.

- $2M for Ah-Nab-Awen Park improvements to enhance public space, improve community access, and strengthen flood resilience
- $1.47M for Roosevelt Park Lodge reconstruction and other site improvements to enhance public space

- $500k for Parks and Recreation department to improve Sullivan Field to enhance recreational access and community use
- $350k for improvements to Lincoln Park
- $100k for Silver Creek and Plaster Creek daylighting and trail enhancements to improve environmental health and recreational access

Explore feasibility of improved recreational amenities and other parks projects: As mentioned above, the Parks and Recreation Department continues to prioritize and explore opportunities to expand and improve services at the neighborhood level across the city. This includes both active recreation and increasing green space and open space access with a focus on neighborhoods where these opportunities have historically been more challenging to access. We continue to explore and prioritize opportunities where identified needs and present opportunities intersect to ensure that all residents have access.

- $2M for Parks and Recreation department to expand parks and active open spaces to reduce disparities in green space deficient neighborhoods
- $1.4M for pool operations to support community health, wellness, and safety through recreational opportunities.
- $592k for parks millage-funded recreation programs to support youth, seniors, and families
- $520k for MLK Community Center operations to support out-of-school programming, youth development, community health, and safe, inclusive recreational and cultural opportunities.

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.

$11M for mandated lead service line replacement in neighborhoods to ensure safe drinking water and protect public health through Water Department

Recommended total capital investments in the Health and Environment strategic priority total $73.4 million for FY2027. Some of these investments are included in the Strategic Priority sections above. Other significant investments include:

- $1M in improvements to City cemeteries, including $800K toward Greenwood Cemetery
- $431k for Environmental Services Department to rehabilitate the Coldbrook Drain to improve stormwater management and reduce flooding risks
- $300k for Environmental Services department to stabilize Brandywine Creek banks to prevent erosion and protect surrounding infrastructure
- $250k for catch basin lining to extend infrastructure life and lower stormwater maintenance costs
- $150K for improvements at Belknap Park
- $125k for drainage improvements and emergency repairs by the Environmental Services Department to reduce flooding and protect infrastructure
- $125k for pumping station improvements by the Environmental Services Department to ensure reliable wastewater system operations



Mobility

FY2027 City appropriations for Mobility total $178.3 million.

The City is committed to building a transportation system that prioritizes safety, accessibility, sustainability, and equity. Investments in FY2027 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. Launched in the latter half of FY2026 with project planning and release of a Request for Proposals for technical support, FY2027 will see a substantial amount of work on the Mobility Blueprint. That planning effort will involve robust community engagement around how to use mobility tools to meet the overall Community Master Plan vision on issues of development growth, public safety and quality of life, and economic mobility. The result will be a clearer articulation of short and mid-term investments needed in mobility, to serve capital project coordination, strategic investments in missing connections, and prepare the City to advocate for additional resources to supplement the needs of the network overall.

Parking, parking availability and parking investment continue to play key roles not only in mobility, but also in economic development. The community continues to grapple with the expense of providing parking, whether that be street-parking or public ramp investments, or private parking included in development proposals. Drivers and users of these businesses and residential developments expect parking to be free or inexpensive, readily available and nearly at the curb of their destination. From a use of land and capital investment perspective, however, parking is one of the least desirable uses, reflected both in the public feedback that is provided in long range plan and vision documents, and in private investment development proposals. The City continues its review of parking investment strategy, parking requirements with private development, and the appropriate allocation of curb space and limited public rights of way to parking. This review is coordinated and happening on several fronts, including through the zoning code update (privately developed parking), Mobile GR's parking investment strategy, and our continued improvement efforts on community engagement around right-of-way project design.

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 FY2027 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. For FY2027, the City's contract with the Rapid will be renewed, including a new DASH route running on a shorter route with buses arriving more frequently. The route both focuses on getting people to major downtown attractions and venues and reduces overall costs to the City. These changes support a "park once" strategy to reduce trips within downtown, and help us avoid $1.6 million in operating costs annually. The restructured approach with the Rapid for the DASH also helps us avoid another $7 million in capital outlays for buses over the next 5 years. In addition to the DASH partnership, the FY2027 budget includes support for mobility solutions, including:

- Continued support for Micro-Mobility scooters and e-bikes infrastructure
- $113k for Mobile GR to add a transportation planner to advance safe, accessible mobility planning citywide
- $500k for Mobility Blueprint (city-wide mobility plan)

Enhanced Safety for All: Creating safer streets is central to our transportation strategy and underlies the design of our mobility-related capital projects, included in Exhibit F. 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 described here cover operational and program investments focused on reducing serious injuries and fatalities through improved signals, lighting, signage and traffic calming:

- $4M to maintain and enhance sidewalks to improve safety, accessibility, and neighborhood connectivity
- $250k for delivery of pedestrian safety enhancements and infrastructure at the East Beltline and I-96 to improve mobility
- $300k for neighborhood traffic calming program

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 was continued in FY2026 with some modest changes to monthly parking and parking violations. 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. FY2027 changes are focused on ensuring that on-street parking is used according to the rules in place. Investments include enhancements in our parking violation enforcement. This is in part in recognition of the significant demand for parking in and around venues opening/operational in FY2027 with the Acrisure Amphitheater and the Amway Soccer Stadium both opening during the span of this budget.

Event venues can bring pressure to on-street parking supply, making it more difficult for small business and for residential neighborhoods that rely on street parking. The additional resources will be focused on ensuring street parking rules are followed for the benefits intended.

In FY2026, the budget included funds for a Downtown Parking System Assessment, a strategic review of parking assets within the Downtown Development Authority boundary – the area with the greatest concentration of publicly owned and managed parking. This study created an inventory of downtown parking facilities (public & private) and evaluated utilization and occupancy of City-owned and -operated lots and ramps. The study generated recommendations across five areas: expanding alternative transportation options, improving public-private collaboration, increasing visibility of parking and mobility information, aligning parking policies with community goals, and making targeted capacity improvements. The FY2027 budget and work plan includes implementation of some of these recommendations, including folding an on-line parking reservation system into our operations. As the draft report is finalized, other recommendations are expected to help guide the Mobility Blueprint and inform other parking portfolio management priorities. The FY2027 budget also includes a $50,000 investment in gathering data about parking availability and utilization in other areas outside of downtown. This data will help in future conversations about both capital and private development projects, their impact on parking demand and parking supply.

Recommended total capital investments in the Mobility strategic priority total $48.9 million for FY2027. The most significant investments include:

- $48M for Vital Streets to redesign, repair, and maintain streets for safer, more accessible, and multimodal use
- $841k to replace decorative cast iron poles to maintain safety and system reliability
- $834k to reconstruct duct bank infrastructure along Butterworth to support energy and communications systems
- $232k to replace overhead primary systems to strengthen electrical infrastructure reliability
- $159k to replace secondary lighting power feed to improve system reliability and reduce outages
- $110k to maintain and repair the parking lot at 660 Market to improve access and site functionality
- $31k to upgrade lighting and duct bank infrastructure along Ionia and Division to enhance safety and system capacity
- $26k to maintain and repair the Westside Complex parking lot to improve access and facility conditions

Safe Community

FY2027 City appropriations for Safe Community total $156.6 million.

City of Grand Rapids Public Safety services include 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 through the General Operating Fund; however, the City has been successful in securing outside funding to augment these essential services.

- Police, $75.4M (consistent with GOF charter percentage requirement at 36.5%)
- Fire, $48.3M
- Oversight and Public Accountability, $2.9M

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 seek the distinction of being the safest mid-sized city and most trusted police department in the United States.

The Fire Department is in the midst of several generational investments in its infrastructure. This includes approximately $68 million in improvements across three facilities: the Kendall St. fire station which opened 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. These investments strengthen the Grand Rapids Fire Department's mission to value all people by saving lives, protecting property, and responding to the needs of our entire community

The Office of Oversight and Public Accountability (OPA) builds trust and transparency through community engagement, assistance with complaint navigation, and public safety education. OPA also leads our local implementation of 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 community-based 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 FY2027 Key Focus Area themes summarized below.

- Public Safety Staffing
- Crime Prevention and Violence Reduction
- Infrastructure, Equipment, and Other Safe Community Investments:

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 the recent past, allowing for more focus on community policing.

- Approximately $1.7 million in State Public Safety funding is anticipated to support:
  - $1.3 million for 10 police officer positions that were partially funded in FY2026.
  - An additional $400,000 of this special-purpose funding remains to be programmed for eligible non-sworn violence prevention enhancements.
- $852k for the Police Department to support victim advocacy services to assist survivors and improve community safety outcomes
- $746k for Police Department to support a mental health co-response team to provide alternatives to arrest and improve crisis response outcomes

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.

- $159k for ELC to replace secondary lighting systems to improve safety, visibility, and reliability
- $100k for SAFE Task Force
- $75k for the Office of Oversight and Public Accountability to deliver community informed training to strengthen trust and improve service delivery
- $25k for the Police Department to implement DICE analytics software to improve data-driven public safety strategies
- $15k for the Office of Oversight and Public Accountability to support clean slate expungement to improve economic opportunities for residents
- $15k for the Office of Oversight and Public Accountability to deliver know your rights education to empower residents and increase access to justice
- $7.4k for the Police Department to support the CLEAR program to reduce recidivism and improve reentry outcomes

Infrastructure, Equipment, and Other Safe Community Investments: Modern facilities and reliable equipment ensure first responders are prepared to protect residents. These investments strengthen emergency response, enhance service delivery, and support long-term community safety.

- $47.2M for the Fire Department to complete a fire training center to improve firefighter readiness and emergency response capabilities
- $12M for the Fire Department to support operations at the Division Fire Station to maintain emergency response capacity
- $2M for the Fire Department to add fire engines to ensure reliable emergency response coverage across the city
- $147.7k for the Police Department to provide ongoing maintenance, new protective equipment and storage to enhance officer readiness and public safety
- $100k for the Fire Department to continue to provide and install smoke detectors for residents to reduce fire risk and improve resident safety
- $80k for the Police Department to invest in special response team equipment to strengthen emergency response capability
- $50k for the Fire Department to fund disaster relief efforts to support rapid emergency response and community recovery

Recommended Capital investments in the Safe Community strategic priority total $1.4 million in FY2027.

- $516k for the Police Department to upgrade radio encryption to ensure secure communications
- $450k for the Fire Department to maintain radio equipment through a sinking fund to ensure reliable emergency communications
- $425k for the Fire Department to maintain SCBA equipment through a sinking fund to ensure firefighter safety
- $150k for Engineering to plan for flood protection accreditation to strengthen long-term resilience
- $20k for Engineering to provide emergency flood protection equipment to improve response readiness and protect infrastructure

Exhibit E: Customer Service

311 Customer Service

Delivering responsive, accessible, and high-quality customer service is a core function of City operations and a key component of Governmental Excellence. The City continues to prioritize improvements in customer service delivery through investments in staff capacity, technology, and process enhancements. The City's 311 Customer Service Center serves as a primary point of contact for residents seeking information, reporting issues, and accessing City services.

Although staff turnover and the time required to recruit, onboard, and train new employees remain challenging, the City has taken steps to limit the impact on residents. The use of technology tools such as customer callback functionality has helped reduce call abandonment and improve overall service experience. At the same time, the City is continuing to focus on improving performance through more effective recruitment and retention strategies, enhanced onboarding and training processes, and the implementation of additional technology tools and process improvements.

The 311 Customer Service Center continues to explore innovative, efficient and customer-focused ways to serve. They are currently advancing procurement of an AI-enabled customer service chatbot, which will provide an additional service channel for residents to access information and complete routine requests. This tool is expected to improve accessibility and responsiveness while helping to reduce call volume at the 311 Customer Service Center, contributing to improved overall performance. The 311 Customer Service budget includes $30,000 to facilitate the launch and maintenance of the chatbot.

Beyond the 311 Center, departments across the organization continue to advance customer service improvements tailored to their specific functions. These efforts include enhancing digital service options, improving communication with residents, and streamlining internal processes to support more timely and consistent service delivery.

City Commission Enhanced Support Pilot

In response to City Commission interest in strengthening administrative and communication support, the City implemented a pilot program beginning in April 2025 to provide enhanced services to Commissioners. The pilot included two primary components: administrative support through temporary staffing and communications support through the development of ward-specific newsletters and related outreach.

The pilot has demonstrated measurable benefits. Commissioners reported improved ability to manage scheduling, logistics, and constituent interactions, with a majority rating the administrative support as "Very Useful" or "Essential." Communications efforts, particularly ward-specific newsletters, generated strong resident engagement, with open rates exceeding 56 percent and click rates near 20 percent – well above industry benchmarks.

At the same time, feedback from Commissioners and residents has identified opportunities for refinement. These include enhancing training and consistency in administrative support, improving coordination and content development for communications, and prioritizing text-based, neighborhood-specific information over video content.

As part of the FY2027 budget process, the City Commission considered the future of the enhanced support pilot. Prior to the end of FY2026, the Commission decided to extend the communications pilot by six months through December 31, 2026, and to convert the administrative pilot into an ongoing program staffed by an Administrative Aide. A budget amendment to add the position will be considered in July.

☑ The cost to continue both enhanced administrative and communications support services is detailed in Exhibit I on p.69.

Looking Ahead

The City will continue to prioritize improvements in customer service performance across all departments. This includes strengthening workforce capabilities, expanding the use of technology and digital tools to improve accessibility and responsiveness, and aligning service delivery with resident expectations.

As part of this effort, the City will continue to monitor performance metrics, evaluate service delivery models, and identify opportunities for continuous improvement. These actions are intended to ensure that customer service remains responsive, reliable, and aligned with the needs of the community.

Exhibit F: Capital Investments

The fiscal plan recommends capital investments of $134 million in FY2027 and $559 million across all five years (FY2027-2031). The FY2027 capital investments amount to a 29% decrease from FY2026. 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 FY2027 followed by the top projects within Neighborhoods of Focus (NOFs) by Ward in FY2027.

- ☑ The financial context, funding sources, and long-term considerations associated with these projects are described in Exhibit C on p.25.

The FY2027 capital program also reflects an increasing emphasis on sustaining and maintaining recently completed assets. As major projects move into operation, continued investment in maintenance, asset management, and system reliability is essential to protect prior investments and ensure long-term performance.

Overall, the capital program reflects a balanced approach – supporting strategic investments across the community while maintaining alignment with long-term planning and service delivery needs.

Neighborhood Roads Fund

The City’s capital projects aimed at improving the City’s roads, road maintenance and certain road-related operations are funded with a significant share of state revenue, referred to as Act 51 dollars. Changes at the state level modified the sources of the local share of Act 51 revenue and created a second source of funds for local road improvements, the

Neighborhood Roads Fund (NRF). The budget does not allocate anticipated new NRF revenue to specific projects, awaiting a first year of distribution from the state to accurately understand the net new funds resulting from these changes at the state level. The Commission confirms its investment priorities for these Neighborhood Roads Funds during discussion of the FY2027 budget. We expect funds to run in the range of $8M to $10M annually, with the first distribution coming in the fall of 2026. The appropriate budget amendments in line with the following investment areas will be brought forward after receipt of the first distribution.

The Commission endorsed the general approach of braiding the new NRF monies with Act 51 funds and local Vital Streets funding to enhance investments in the following areas:

- Significantly increase sidewalk snow plowing (from 200 miles to 400 miles) with in-house staff and equipment; with these same staff, the City would maintain green infrastructure (currently contracted for), and focus in the spring and fall transition seasons on efforts to improve storm drain and catch basin function in anticipation of major weather events
- Partner with other regional jurisdictions on deer management efforts
- Increase resources on capital projects impacting commercial corridors, to ensure adequate engagement in design, and during construction, and adequate resources aimed at mitigating the impacts on wayfinding, circulation, and parking during construction
- Increase capacity in the neighborhood traffic calming program and other traffic safety improvements using both traditional permanent improvements and more flexible pilot and pop-up improvements to trial ideas prior to permanent improvements

The enhanced investments above would represent an increased investment in the range of $5 to $8 million as we scale the increased investments. Any residual amounts of the increased state funding would be braided with Vital Streets funds to fund those Vital Streets priorities.

The maps that follow are a summary of the Capital investments recommended in the budget based on our traditional funding sources:

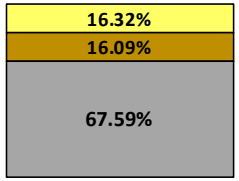
FY '27-'31

COMMUNICATIONS	$972,742
ENGINEERING	$23,890,749
ENVIRONMENTAL SERVICES	$94,384,000
FACILITIES MANAGEMENT	$24,512,529
FIRE	$4,375,000
PARKING	$25,802,736
PARKS & RECREATION	$19,958,227
POLICE	$5,555,750
SIDEWALKS	$12,300,000
STORMWATER	$7,292,000
STREET LIGHTING	$2,939,185
STREETS	$140,563,132
TRAFFIC SAFETY	$14,825,000
WATER	$181,645,000

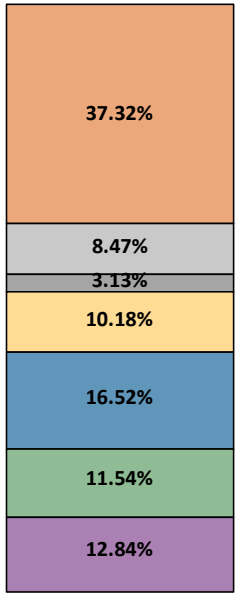
Total FY '27 - FY '31: $559,016,050

- Citywide and Regional projects not displayed
- Cemetery projects included in Parks & Recreation

Funding within NOF



Funding by Region

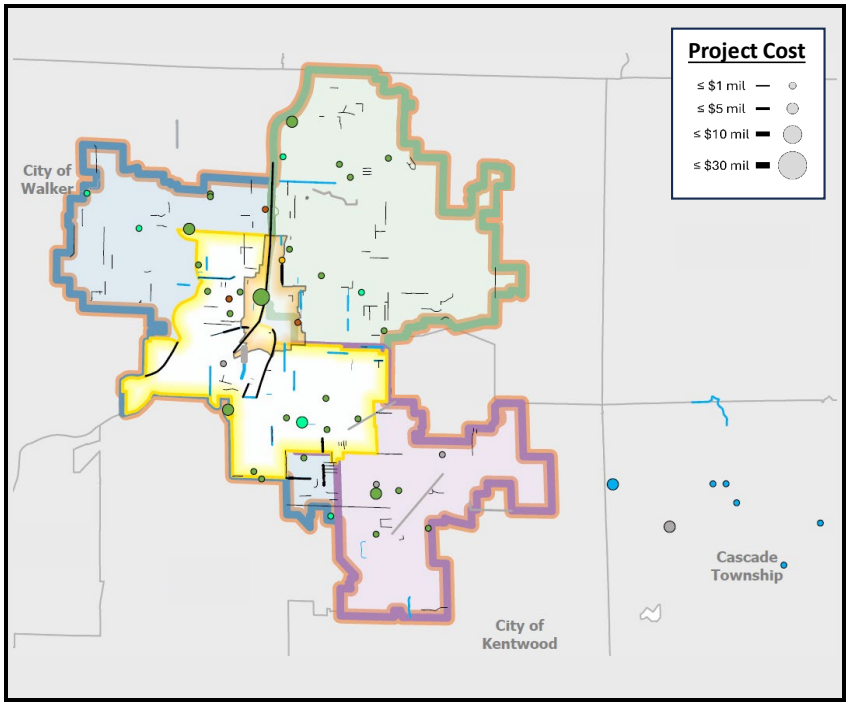


Neighborhood of Focus (NOF)

Yes	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 - 7.33%	Mobility - 35.49%
Economic Prosperity & Affordability - 0.69%	Safe Community - 1.78%
Health & Environment - 54.54%	Engaged & Connected Community - 0.17%

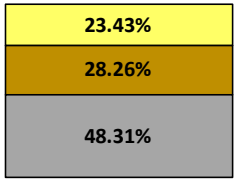
FY '27

COMMUNICATIONS	$215,000
ENGINEERING	$6,579,743
ENVIRONMENTAL SERVICES	$16,120,000
FACILITIES MANAGEMENT	$4,545,734
FIRE	$875,000
PARKING	$6,417,030
PARKS & RECREATION	$5,976,411
POLICE	$515,750
SIDEWALKS	$2,260,000
STORMWATER	$1,477,000
STREET LIGHTING	$2,245,522
STREETS	$35,168,232
TRAFFIC SAFETY	$2,500,000
WATER	$49,430,000

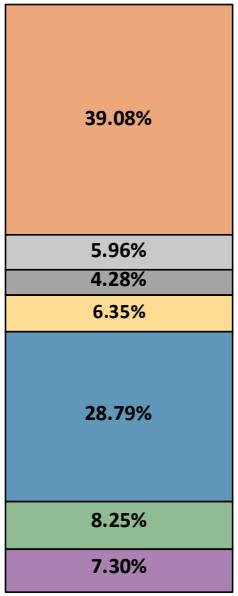
Total FY '27: $134,325,422

- Citywide and Regional projects not displayed
- Cemetery projects included in Parks & Recreation

Funding within NOF



Funding by Region

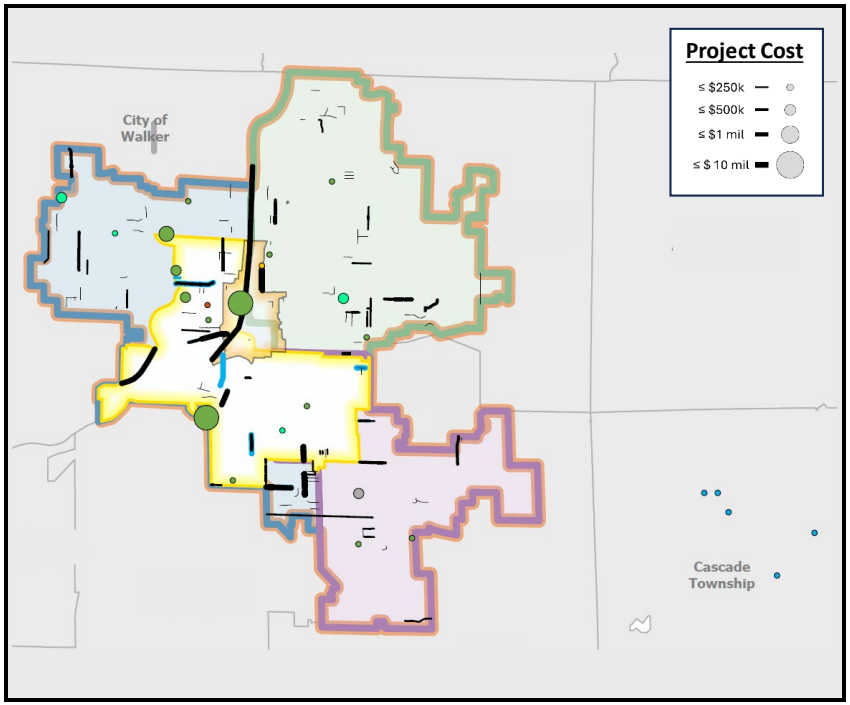


Neighborhood of Focus (NOF)

Yes	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 - 7.02%	Mobility - 36.39%
Economic Prosperity & Affordability - 0.79%	Safe Community - 1.04%
Health & Environment - 54.61%	Engaged & Connected Community - 0.16%

Top 20 Projects in Each Ward for FY2027

FY 2027 WARD 1 - Top Projects

	Department	Project Name	Amount
1	Water	Godfrey - Market to Oxford	$6,100,000
2	Water	4588 - Alger - Division to Madison	$2,530,000
3	Streets	Butterworth Street - WCL to O'Brien Road	$2,400,000
4	Water	8464 - Buchanan - Corinne to Stewart	$2,090,000
5	Streets	Union Avenue - Mulford Street to Hoyt Street and Burton Street to Griggs Street	$1,791,642
6	Streets	Butterworth Street - Hogadone Avenue to 150' East of Gold Avenue and Gelock Place to Front Avenue	$1,700,062
7	Streets	Alger Street - Division Avenue to Madison Avenue	$1,519,918
8	Parks and Recreation	Roosevelt Lodge Improvements	$1,470,000
9	Water	4647-2nd Street - Valley Avenue to Stocking Avenue	$1,430,000
10	Streets	Cesar E. Chavez Avenue - Hall Street to TenHaaf Court	$1,038,735
11	Streets	Butterworth Avenue - Lane Avenue to Hogadone Avenue	$902,880
12	Streets	Seward Avenue - 6th Street to Leonard Street	$890,000
13	Water	8328-Butterworth - Marion to Lane (Hogadone)	$880,000
14	Water	7963 - Butterworth - Lane to Hogadone	$880,000
15	Streets	Elmridge Avenue - Richmond Street to NCL	$820,000
16	Streets	Buchanan Avenue - Stewart Street to Corrine Street	$817,096
17	Streets	Butterworth Avenue - Marion Avenue to Lane Avenue	$725,433
18	Water	3rd and 4th - Valley to Garfield	$700,000
19	Streets	Carpenter Avenue - Woodpath Drive to Leonard Street	$544,896
20	Streets	2nd Street - Valley Avenue to Stocking Avenue	$507,332
			$29,737,994

FY 2027 WARD 2 - Top Projects

	Department	Project Name	Amount
1	Streets	Ionia/Division Avenues - I-196 WB On-Ramp to Mason Street	$2,400,000
2	Cemetery	Greenwood Cemetery Improvements	$800,000
3	Streets	Michigan Street - Plymouth Avenue to Worcester Drive	$790,000
4	Streets	Coit Avenue - Quimby Street to Ann Street	$660,000
5	Streets	Fletcher Drive - Maryland Avenue to Michigan Street and Maryland Avenue - Kent Boulevard to Fletcher Drive	$541,728
6	Stormwater	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	$431,000
7	Streets	Edith Avenue - Spencer Street to Wakely Street	$331,056
8	Streets	Alten Avenue - Fulton Street to Michigan Street and E. Terrace Street - West End to Alten Avenue	$327,430
9	Streets	Baynton Avenue - Fulton Street to Lyon Street	$290,296
10	Streets	Foster Avenue - 3 Mile Road to Cheney Avenue	$279,576
11	Streets	Matilda Street - Benjamin Avenue to Ball Avenue	$270,072
12	Streets	Lyon Street - Auburn Avenue to Lowell Avenue	$253,487
13	Engineering	Pedestrian Enhancements and ACT 51 share on East Beltline at I-96	$250,000
14	Streets	Lamberton Street - Cheney Avenue to Plainfield Avenue	$243,936
15	Streets	Arthur Avenue - Fulton Street to Lyon Street	$237,178
16	Streets	Baraga Street-Houseman Ave to Diamond Ave, Harvey Street-Diamond Ave to Spring Ave and Spring Ave-Harvey St to North End	$228,888
17	Streets	Meadowglen Drive - Bent Tree Drive to Aberdeen Street	$220,176
18	Streets	Center Avenue - Ann Street to Knapp Street	$198,792
19	Streets	Shetland Drive - Thistledowne Drive to Meadowglen Drive and Shetland Court - Shetland Drive to East end	$169,488
20	Streets	Auburn Avenue - Evangeline Street to Lyon Street	$156,631
			$9,079,734

FY 2027 WARD 3 - Top Projects

	Department	Project Name	Amount
1	Water	4304-Sherman St Giddings Ave to Norwood Ave	$1,430,000
2	Water	Adams Area TWM Lining - Area TBD	$1,000,000
3	Streets	Burton Street - Giddings Avenue to Plymouth Avenue	$925,848
4	Streets	Wealthy Street - Fuller Avenue to Benjamin Avenue	$626,953
5	Streets	Sherwood Drive - Burton Street to North City Limit	$505,112
6	Environmental Services	Woodlawn Cemetary Sanitary Sewer CIPP	$500,000
7	Engineering	28th St (M-11) from Division to Kalamazoo	$350,000
8	Streets	Ruby Avenue - Elliott Street to North end, Ruby Avenue - Elliott St to N end and Berkey Ave - Elliott St to Griggs St	$340,000
9	Streets	43rd Street - Eastcastle Drive to Breton Avenue	$320,364
10	Streets	Adams Street - Colorado Avenue to Gladstone Avenue	$280,000
11	Streets	Shangrai La Drive - Giddings Avenue to Kalamazoo Avenue	$267,877
12	Streets	Berkshire Drive - Giddings Avenue to Kalamazoo Avenue	$257,372
13	Streets	Delange Drive - West End to Breton Avenue	$231,995
14	Streets	Giddings Avenue - Berkshire Street to Shangrai La Drive	$186,463
15	Cemetery	Oakhill Cemetery Improvements	$172,000
16	Streets	Dawes Avenue - South End to 32nd Street	$160,380
17	Streets	Heath Drive - Birchcrest Drive to Delange Drive	$127,116
18	Streets	Ethel Avenue - Thomas Street to Sherman Street	$114,485
19	Stormwater	Silver Creek - Plaster Creek Daylighting and Trail Enhancements	$100,000
20	Streets	Thelma Avenue - Ardmore Street to Griggs Street	$99,418
			$7,995,383

FY 2027 - Top Projects within Neighborhoods of Focus (NOFs) by Ward

	Department	Ward	Project Name	Amount
1	Water	Ward 1	Godfrey - Market to Oxford	$6,100,000
2	Streets	Ward 1	Butterworth Street - WCL to O'Brien Road	$2,400,000
3	Water	Ward 1	8464 - Buchanan - Corinne to Stewart	$2,090,000
4	Parks and Recreation	Downtown	Ah Nab Awen Improvements	$2,000,000
5	Streets	Ward 1	Butterworth Street - Hogadone Avenue to 150' East of Gold Avenue and Gelock Place to Front Avenue	$1,700,062
6	Parks and Recreation	Ward 1	Roosevelt Lodge Improvements	$1,470,000
7	Water	Ward 1	4647-2nd Street - Valley Avenue to Stocking Avenue	$1,430,000
8	Water	Ward 3	4304-Sherman St Giddings Ave to Norwood Ave	$1,430,000
9	Streets	Ward 1	Cesar E. Chavez Avenue - Hall Street to TenHaaf Court	$1,038,735
10	Streets	Ward 1	Butterworth Avenue - Lane Avenue to Hogadone Avenue	$902,880
11	Streets	Ward 1	Seward Avenue - 6th Street to Leonard Street	$890,000
12	Water	Ward 1	7963 - Butterworth - Lane to Hogadone	$880,000
13	Water	Ward 1	8328-Butterworth - Marion to Lane (Hogadone)	$880,000
14	Street Lighting	Downtown	Reconstruction of Butterworth Gelock to Front (Duct Bank)	$834,200
15	Streets	Ward 1	Buchanan Avenue - Stewart Street to Corrine Street	$817,096
16	Streets	Ward 1	Butterworth Avenue - Marion Avenue to Lane Avenue	$725,433
17	Water	Ward 1	3rd and 4th - Valley to Garfield	$700,000
18	Streets	Ward 1	2nd Street - Valley Avenue to Stocking Avenue	$507,332
19	Parks and Recreation	Ward 1	Sullivan Field Improvements	$500,000
20	Parks and Recreation	Ward 1	Lincoln Park Improvements	$350,000
				$27,645,738

Cumulative Vital Streets Investments

The following chart shows the cumulative Vital Streets investments, across each of the three wards. This chart shows the City's continued commitment to ensuring a fair and balanced distribution of this voter-approved funding source across the community.

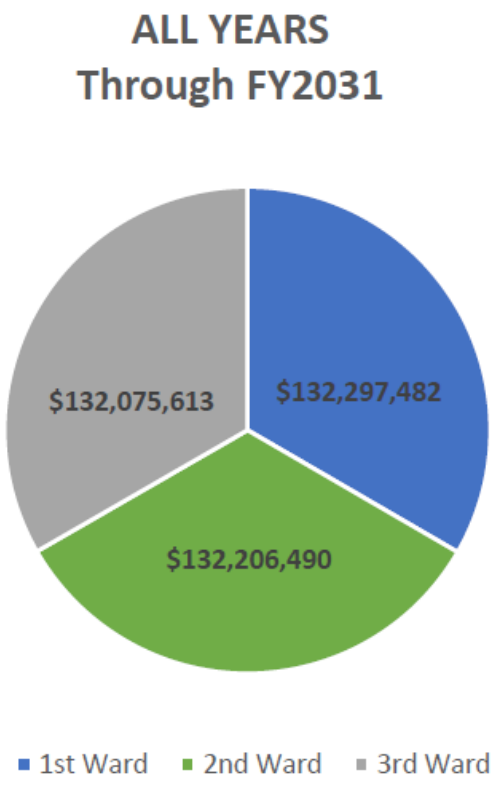


Exhibit G: Continuing to Be a City for Everyone

Inclusive services remain foundational to a growing community and are embedded in all City operations. The City of Grand Rapids complies with all federal and state civil rights laws by ensuring that programs and services are race-neutral and gender-neutral. Departmental investments are developed in alignment with these legal requirements and the Strategic Plan. We continue to address systemic and institutional barriers so Grand Rapids can fulfill its vision of being a nationally recognized, equitable and welcoming city. This vision guides our work to ensure that factors such as race, ethnicity, national origin, zip code, income, gender identity, or sexual orientation do not determine quality-of-life outcomes.

The FY2027 budget includes investments that ensure inclusion. Some of these investments include:

- Private lead service line replacement: $11.4M
- Community center and lodge renovations and activations: $6.46M
- Office of Oversight and Public Accountability: $3M
- Reduction of child lead exposure: $2.37M
- Office of Equity and Engagement: $1.05M
- Third Ward Equity Fund: $1M
- Crime and Domestic Violence Victim Advocates: $852,147
- DART EV Carshare Program: $530k
- Third Ward Lead Reduction Program: $250k
- Office of Innovation equity-centered initiatives: $236,791
- Neighborhood Match Fund: $168k
- Equitable recruitment initiatives within the Fire Department: $116,905
- Code Compliance Community Liaison Support: $100k
- Development With Us engagement model: $75k
- Grand Rapids Neighborhood Summit: $60k
- Neighborhood Association Leadership Academy: $50k
- Clean Slate Expungement Program: $15k
- Recruitment of multilingual election workers: $10,400

Exhibit H: FY2027 Position Additions

Department	#	Position	Function	FY2027 Cost	Funding
Total GOF	**0**			**$0**	
Environmental Services	2	Utility Aides	Plant operations	$156,749	Sewage Disposal Operations Fund
Environmental Services	2	Maintenance mechanic	Plant operations	$189,806	Sewage Disposal Operations Fund
Environmental Services	1	Plant Assistant	Plant operations	$29,204	Sewage Disposal Operations Fund
Water	3	Utility Aides	Plant operations	$235,123	Water Supply System Operating Fund
Parking (Mobile GR)	1	Facility Maintenance Technician	Parking Facility Management	$134,702	Parking Operating Fund
Parking (Mobile GR)	1	Parking Violations Checker I	Parking Enforcement	$86,517	Parking Operating Fund
Parking (Mobile GR)	1	Transportation Planner	Add capacity to planning team	$113,247	Parking Operating Fund
Parking (Mobile GR)	1	Information Systems Coordinator	Management of multiple parking software platforms and project software	$151,441	Parking Operating Fund
Parks and Recreation	1	Groundskeeper	Park & Trail Maintenance	$86,992	Parks & Rec Ops Fund
Fiscal Services	1	Budget Analyst A – Capital	Track capital budget, spending, & debt management	$133,453	Engineering Fund
Total Other Funds	**14**			**$1,317,234**	
FY2027 Additions	**14**			**$1,317,234**	

Exhibit I: Unfunded Positions and Programs

These items are not included in the budget and would require adoption of an amendment by the City Commission for continued funding.

Expiring Grant Positions* (Note City Commission Policy 700-02 below)					
Department	**#**	**Position**	**Function**	**FY2027 Cost**	**Funding**
Equity & Engagement	1	Administrative Services Officer I	Program Coordinator	$155,821	Grant to General Fund (Exp. 12/31/2026)
Executive Office	1	Administrative Analyst I	Energy & Carbon Specialist	$142,890	Grant to General Fund (Exp. 12/31/2026)
Total Positions / Cost	**2**			**$218,821**	
Other Programs					
Executive Office	1	Administrative Aide**	City Commission enhanced admin support	$100,485	General Fund
Communications	0	Contract Support**	City Commission enhanced communications	$108,000	General Fund
Equity & Engagement	1	Administrative Analyst I	Mediation coordinator	$150,000	General Fund
Total Positions / Cost	**2**			**$358,485**	
Grand Total Positions / Cost	**4**			**$577,306**	

* Per City Commission Policy 700-02, positions with expiring grant funding must be approved by the City Commission for continued funding through the General Operating Fund.

** As of budget adoption, City Commission enhanced admin and communications support were not individually funded, but the Commission included a $100,000 allocation for continuation of communications support through 12/31/2026 and for a gradual phase-out of admin support at the beginning of FY2027; subsequently, the Commission affirmed its decision to extend the communications pilot by six months until December 31 and decided to convert the administrative pilot into an ongoing program staffed by an Administrative Aide.

CITY OF GRAND RAPIDS

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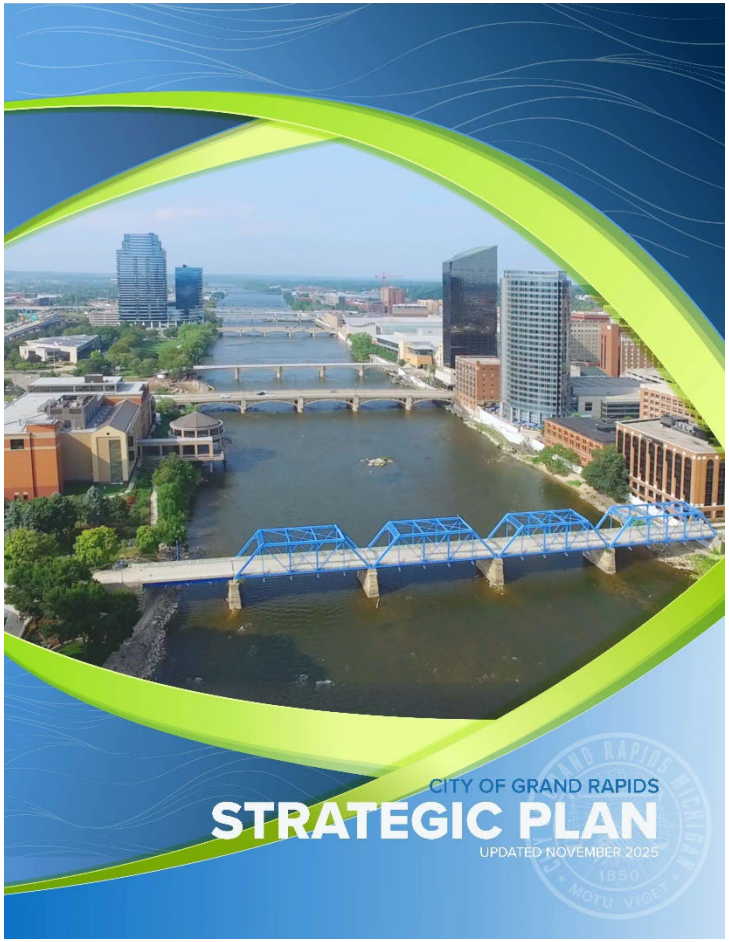
The Strategic Plan can be found at www.grandrapidsmi.gov/departments/executive-office/strategic-plan/.



CITY OF GRAND RAPIDS

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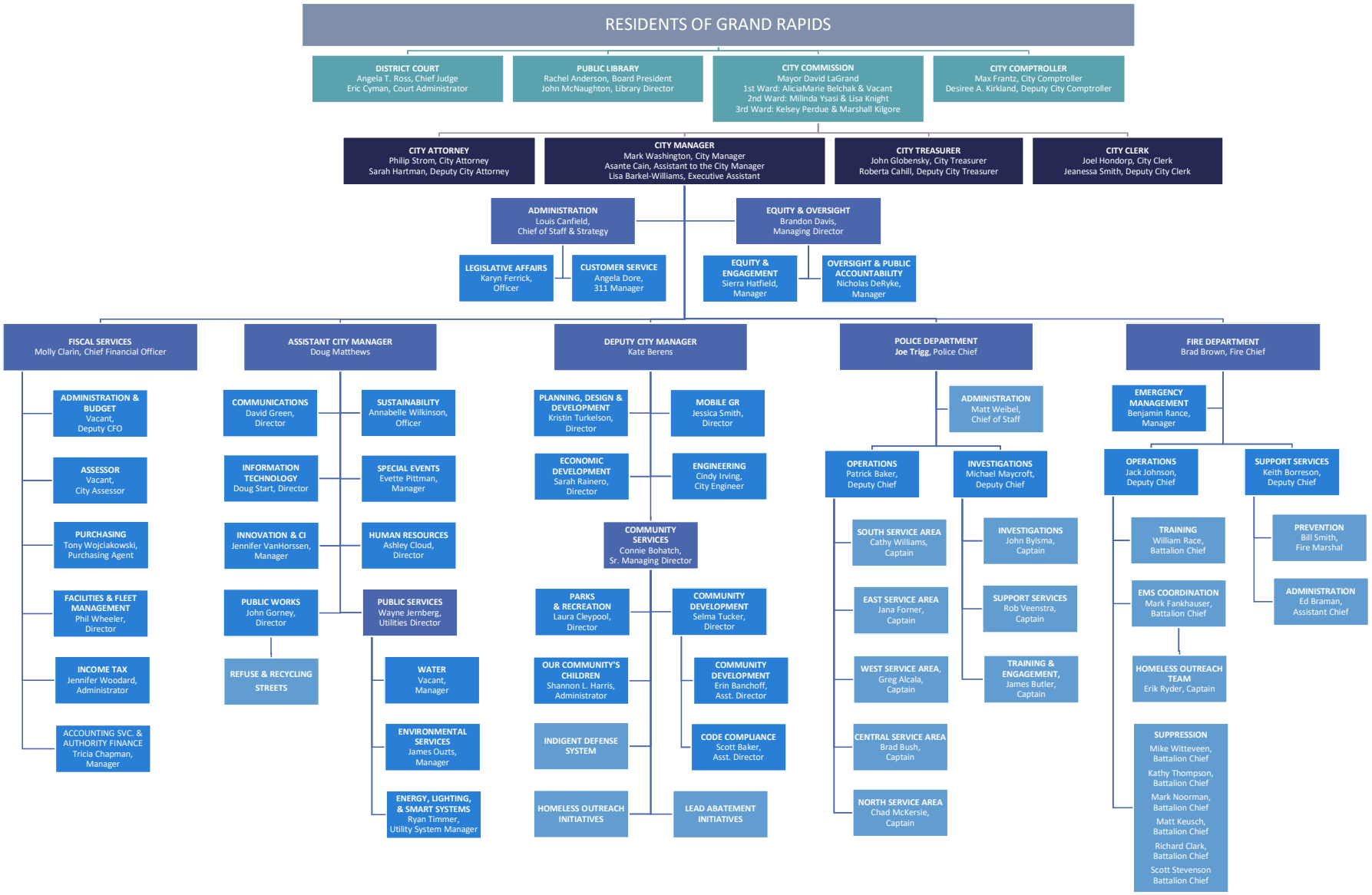

RESIDENTS OF GRAND RAPIDS
DISTRICT COURT
Angela T. Ross, Chief Judge
Eric Cyman, Court Administrator
PUBLIC LIBRARY
Rachel Anderson, Board President
John McNaughton, Library Director
CITY COMMISSION
Mayor David LaGrand
1st Ward: AliciaMarie Belchak & Vacant
2nd Ward: Milinda Ysasi & Lisa Knight
3rd Ward: Kelsey Perdue & Marshall Kilgore
CITY COMPTROLLER
Max Frantz, City Comptroller
Desiree A. Kirkland, Deputy City Comptroller
CITY ATTORNEY
Philip Strom, City Attorney
Sarah Hartman, Deputy City Attorney
CITY MANAGER
Mark Washington, City Manager
Asante Cain, Assistant to the City Manager
Lisa Barkel-Williams, 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
Vacant,
Deputy CFO
ASSESSOR
Vacant,
City Assessor
PURCHASING
Tony Wojciakowski,
Purchasing Agent
FACILITIES & FLEET MANAGEMENT
Phil Wheeler,
Director
INCOME TAX
Jennifer Woodard,
Administrator
ACCOUNTING SVC. & AUTHORITY FINANCE
Tricia Chapman,
Manager
ASSISTANT CITY MANAGER
Doug Matthews
COMMUNICATIONS
David Green,
Director
INFORMATION TECHNOLOGY
Doug Start, Director
INNOVATION & CI
Jennifer VanHorssen,
Manager
PUBLIC WORKS
John Gorney,
Director
REFUSE & RECYCLING
STREETS
SUSTAINABILITY
Annabelle Wilkinson,
Officer
SPECIAL EVENTS
Evette Pittman,
Manager
HUMAN RESOURCES
Ashley Cloud,
Director
PUBLIC SERVICES
Wayne Jernberg,
Utilities Director
WATER
Vacant,
Manager
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
ECONOMIC DEVELOPMENT
Sarah Rainero,
Director
COMMUNITY SERVICES
Connie Bohatch,
Sr. Managing Director
PARKS & RECREATION
Laura Cleypool,
Director
OUR COMMUNITY'S CHILDREN
Shannon L. Harris,
Administrator
INDIGENT DEFENSE SYSTEM
HOMELESS OUTREACH INITIATIVES
MOBILE GR
Jessica Smith,
Director
ENGINEERING
Cindy Irving,
City Engineer
COMMUNITY DEVELOPMENT
Selma Tucker,
Director
COMMUNITY DEVELOPMENT
Erin Banchoff,
Asst. Director
CODE COMPLIANCE
Scott Baker,
Asst. Director
LEAD ABATEMENT INITIATIVES
POLICE DEPARTMENT
Joe Trigg, Police Chief
ADMINISTRATION
Matt Weibel,
Chief of Staff
OPERATIONS
Patrick Baker,
Deputy Chief
INVESTIGATIONS
Michael Maycroft,
Deputy Chief
SOUTH SERVICE AREA
Cathy Williams,
Captain
EAST SERVICE AREA
Jana Forner,
Captain
WEST SERVICE AREA,
Greg Alcala,
Captain
CENTRAL SERVICE AREA
Brad Bush,
Captain
NORTH SERVICE AREA
Chad McKersie,
Captain
INVESTIGATIONS
John Bylsma,
Captain
SUPPORT SERVICES
Rob Veenstra,
Captain
TRAINING & ENGAGEMENT,
James Butler,
Captain
FIRE DEPARTMENT
Brad Brown, Fire Chief
EMERGENCY MANAGEMENT
Benjamin Rance,
Manager
OPERATIONS
Jack Johnson,
Deputy Chief
SUPPORT SERVICES
Keith Borreson,
Deputy Chief
TRAINING
William Race,
Battalion Chief
EMS COORDINATION
Mark Fankhauser,
Battalion Chief
HOMELESS OUTREACH TEAM
Erik Ryder, Captain
SUPPRESSION
Mike Witteveen,
Battalion Chief
Kathy Thompson,
Battalion Chief
Mark Noorman,
Battalion Chief
Matt Keusch,
Battalion Chief
Richard Clark,
Battalion Chief
Scott Stevenson
Battalion Chief
PREVENTION
Bill Smith,
Fire Marshal
ADMINISTRATION
Ed Braman,
Assistant 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 2025 (FY2026) Taxable Value for industrial, commercial, utility, and residential real and personal properties is $7,657,503,233; a 4.9% increase over FY2025. Industrial property accounts for 3.41% of total taxable value, commercial property accounts for 33.30% and utility-related property for 2.78%. The remaining 60.52% is residential property.

ECONOMY

Since its introduction as 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 table on the next page 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 941 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 exceed $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.

The Accrisure Amphitheater opened in Spring 2026. Located at 201 Market Ave, the Acrisure Amphitheater is a state-of-the-art professional performing arts space. The facility includes a wide variety of seating options, an upper and lower concourse, fixed and lawn seating, suites, a terrace, and a VIP pavilion. It has ample green space and is part of a nearly 4-acre "Green Ribbon" running along the river. And with dozens of dining and retail options with outdoor seating available nearby, this has become one of downtown's most popular venues.

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 the 8,500-seat Amway Stadium, which will be the home of Grand Rapids new professional men's soccer team, Athletic Club Grand Rapid. The stadium will also serve 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 stadium is expected to open in spring 2027.

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.

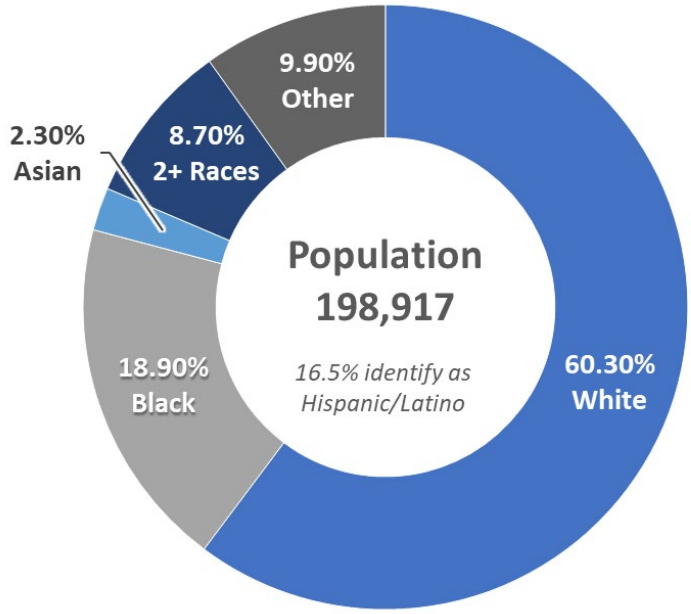
Housing

Median Home Value
$156,500

Home Ownership Rate
55%

Median Monthly Rent
$947

Vacancy Rate
6.5%



Economics

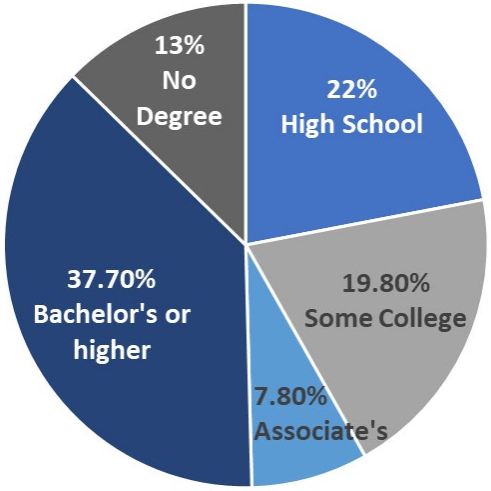
Median Household Income
$51,333

Median Per Capita Income
$26,556

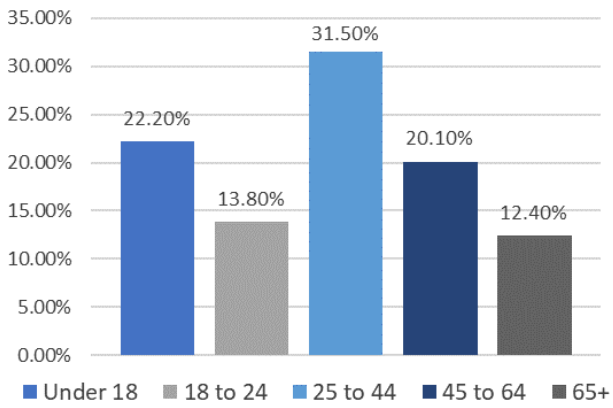
Employment Rate
63.7%

Average Commute
19.4 minutes

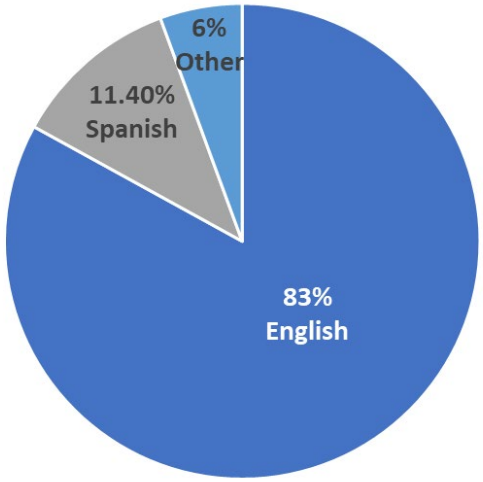
Education



Age

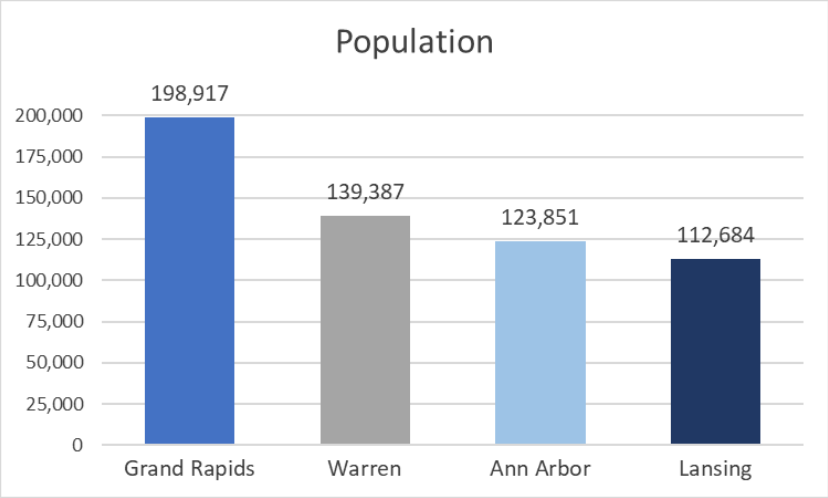


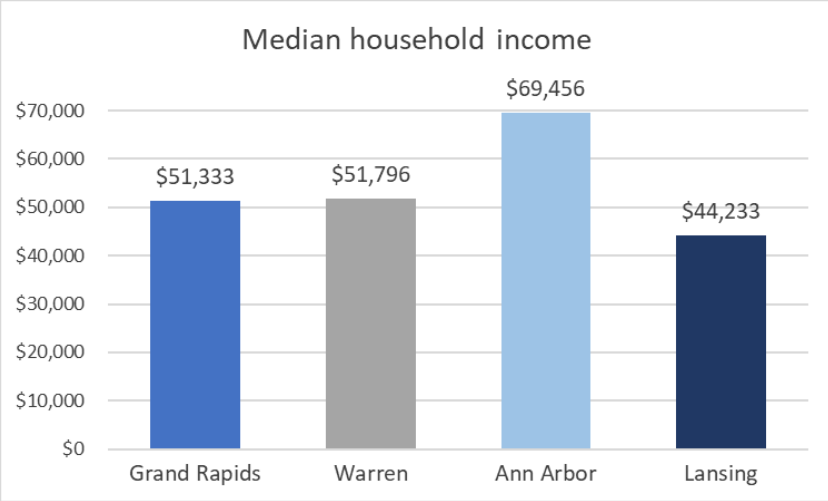
Language Spoken at Home

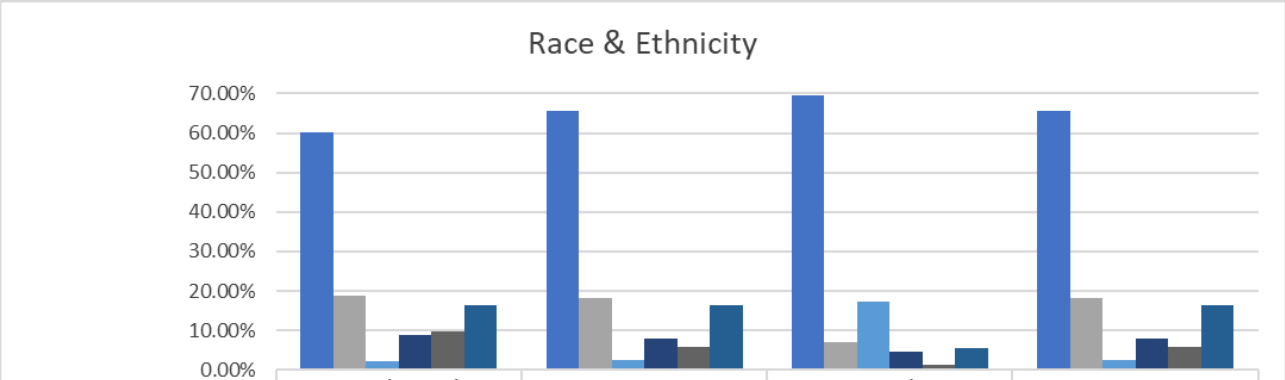


COMMUNITY IN CONTEXT

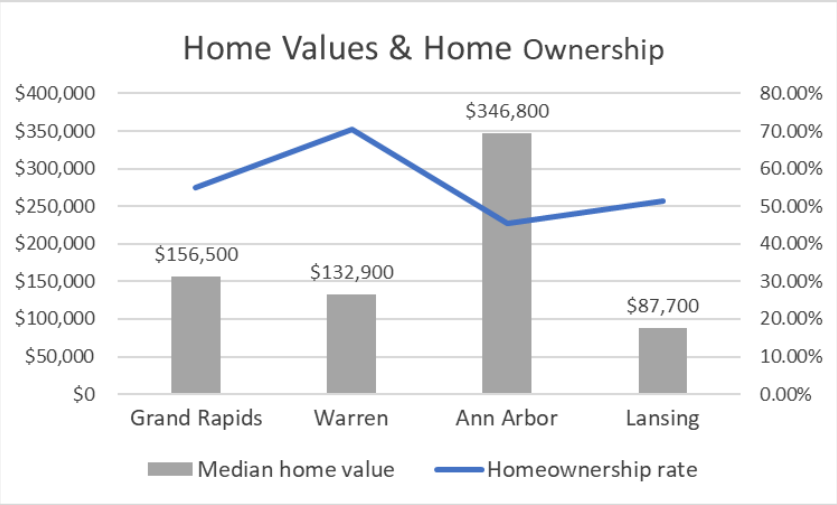
How does Grand Rapids compare to other nearby cities?

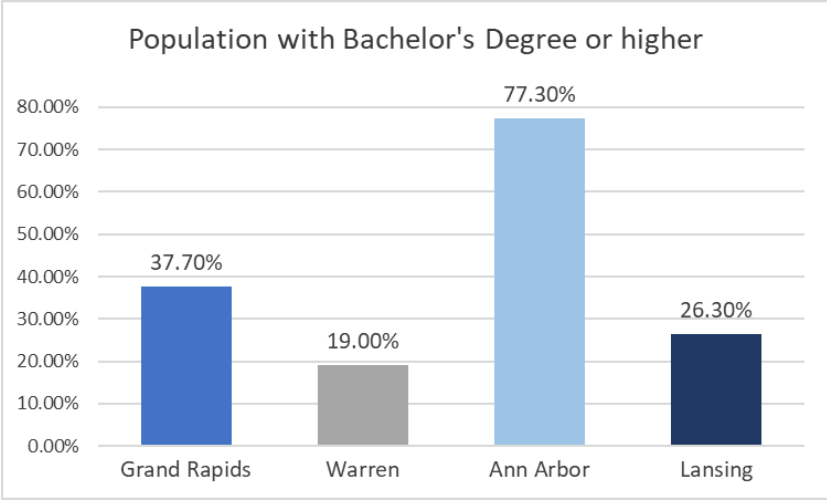






	Grand Rapids	Warren	Ann Arbor	Lansing
White	60.30%	65.55%	69.52%	65.55%
Black	18.90%	18.06%	7.01%	18.06%
Asian	2.30%	2.59%	17.40%	2.59%
Two or more races	8.70%	7.89%	4.73%	7.89%
All Other	9.90%	5.91%	1.35%	5.91%
Hispanic/Latino	16.50%	16.45%	5.61%	16.45%





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 – FY2027

1. What's the City's income tax rate?..... Page 135, 381
   1. 1.5% for residents and 0.75% for non-residents
   2. 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 381
   1. General Operating Fund: 82.334%
   2. Capital Reserve Fund ("Capital Set-Aside"): 4.333%
   3. Vital Streets Fund: 11.200%
   4. Sidewalk Repair Fund: 2.133%

3. What is the current property tax revenue allocation for every dollar collected?.....Pages 137-140
   1. General Fund: $0.32
   2. Capital Improvement Fund: $0.13
   3. Library Fund: $0.24
   4. Refuse Fund: $0.19
   5. Parks Fund: $0.12

4. What is the City's main revenue sources?..... Pages 132-146
   1. Charges for Services: $205,948,486 (36%)
   2. City Income Taxes: $154,816,207 (27%)
   3. City Property Taxes: $62,994,369 (11%)
   4. State Revenues and Grants: $65,351,677 (11%)
   5. Investment Earnings: $15,826,123 (3%)
   6. Other Revenue Sources: $69,872,334 (12%)

5. What is the City's total appropriations? ..... Pages 152, 155
   1. Citywide: $ 786,039,409
   2. General Operating Fund: $206,850,878

6. How is the General Operating Fund expenditure budget allocated?..... Page 165
    1. Personal Services: $144,519,357 (70%)
    2. Supplies: $2,853,673 (1%)
    3. Other Services & Charges: $40,596,290 (20%)
    4. Capital: $2,114,219 (1%)
    5. Other Financing: $16,767,339 (8%)

7. How much does the City have in financial reserves? ..... Pages 116, 164, 165

    1. Total Fund Balance in the General Operating Fund at 6-30-2025: $88,367,762
        i. 45% of Total Expenditures (Policy: 15%)
    2. Committed Fund Balance in the Budget Stabilization Fund at 6-30-2025: $18,798,835
        i. 9.6% of Total General Operating Fund Expenditures (Policy: 10%)
    3. Annual Contingent Account set-aside per policy: $1,500,000

8. What is the total number of positions included in the FY2027 budget and how many were added compared to the prior year?.....Page 441-474
    1. Total number of positions included in the FY2027 Fiscal Plan: 1,805
    2. Total number of positions added compared to FY2026 (Amended): 14

9. What is the funding status of the City's Other Post-Employment Benefits (OPEB) obligations (Retiree Healthcare)? ..... Pages 109-111
    1. From FY2007 to FY2025, the Actuarial Accrued Liability (AAL) has decreased to approximately $87.4 million. The effort to pre-fund the benefit has resulted in current plan assets of approximately $77.6 million, leaving an unfunded liability of $9.7 million, which is approximately $191.2 million less than the original measurement in FY2007.
    2. As of FY2025, the OPEB plans are 88.9% funded.
    3. 14% of City employees are in one of the four defined benefit plans and 86% are in the defined contribution plan.

10. What is the funding status of the City's Pension obligations? ..... Pages 109-113
    1. General Pension: As of June 30, 2025, the General Retirement System is 79.9% funded. As of June 30, 2025 (excluding employees eligible for Police & Fire Retirement System), 75.31% of City employees are in the DC plan and 24.69% are in the DB plan.
    2. Police & Fire Pension: As of December 31, 2025, the Police & Fire Retirement System is 74.6% funded.

BUDGET TIMELINE
FY2027 – 2031 BUDGET PROCESS

Wed, Oct 29	Budget Office distributes instructions to ISF Departments Budget System is opened to ISF Department personnel.
Fri, Nov 14	ISF budget submittals due
Mon, Nov 17 – Wed, Dec 3	Budget Office reviews the ISF budget submittals
Wed, Jan 7	Executive Team and City Manager review the ISF budget submittals
Mon, Jan 5	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
Fri, Jan 23	Capital project requests due
Fri, Jan 23	Operating budget submittals due Fee information due
Mon, Jan 26 – Fri, Feb 13	Budget Office reviews the Operating Department budget submittals
Tue, Feb 24	Executive Team and City Manager review the capital project requests
Tue, Feb 17 – Fri, Mar 13	Executive Team and City Manager review the Operating Department budget submittals
Mon, Mar 16 – Fri, Mar 20	Executive Team deliberates the budget submittals and City Manager makes final decisions
Mon, Mar 20 – Fri, Apr 17	Budget Office prepares and produces Preliminary Fiscal Plan
Tue, April 28	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 5 Tue, May 12 Tue, May 19	City Commission Budget Review Workshops
Tue, May 12	Hold Public Hearing for proposed Millage and Budget Hold Public Hearing for proposed Fee Omnibus
Tue, May 19	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
- X: City of Grand Rapids (@CityGrandRapids) / X
- 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:

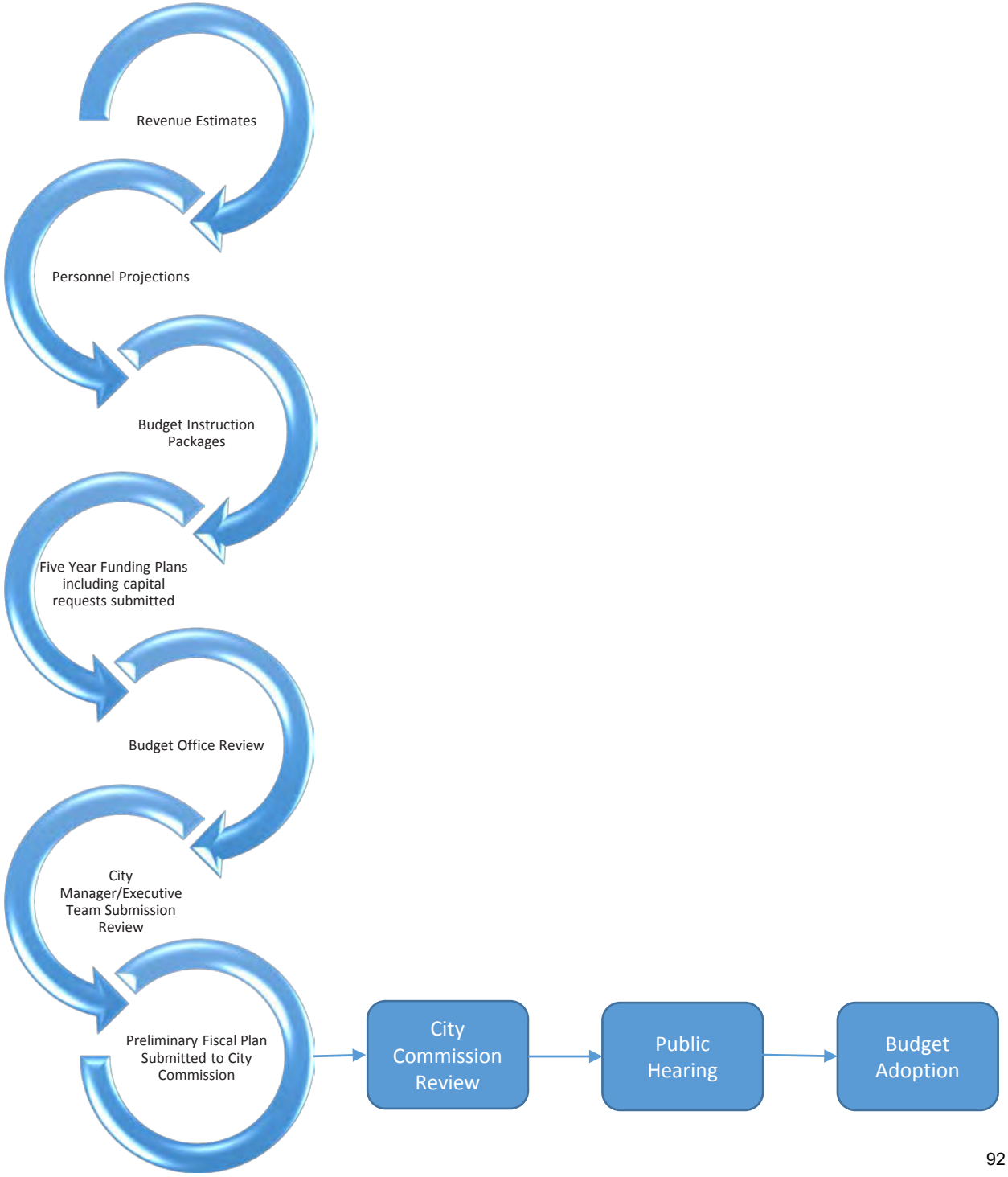
GR City Gov't 101: Budget - YouTube



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

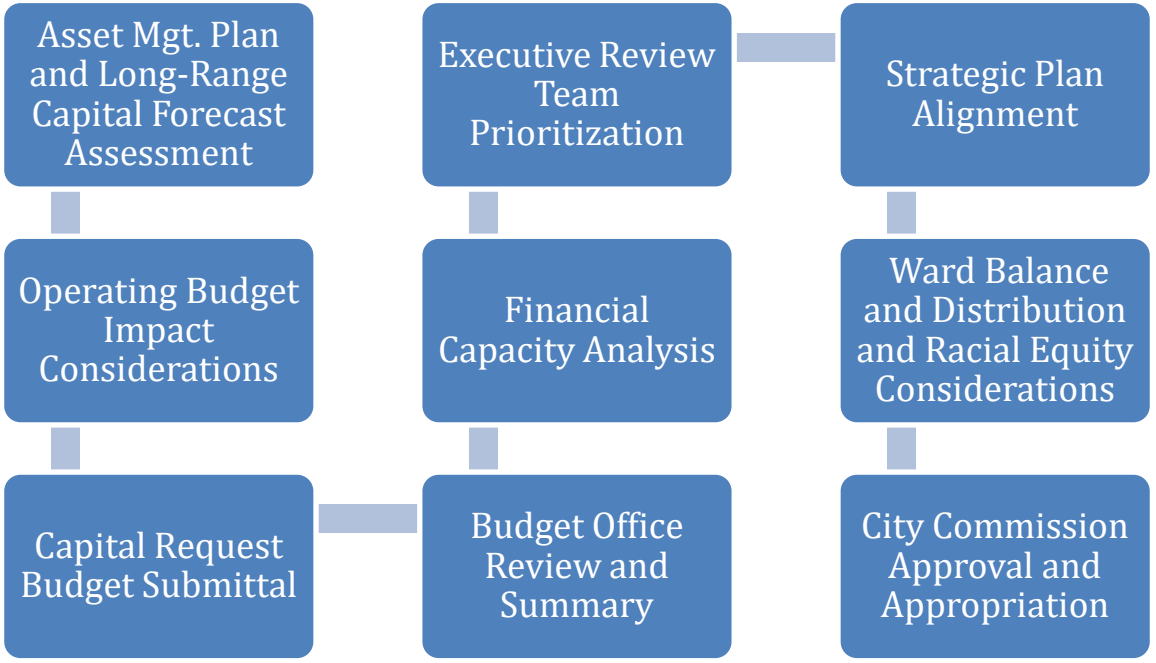
BUDGET PROCESS - CAPITAL PROGRAM

FY2027-31 Capital Budget Book coming soon.

Current FY2026-30 Capital Budget Book available at link below.

https://www.grandrapidsmi.gov/departments/fiscal-services/budgets-and-fiscal-plans/

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 anew. 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 is 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.

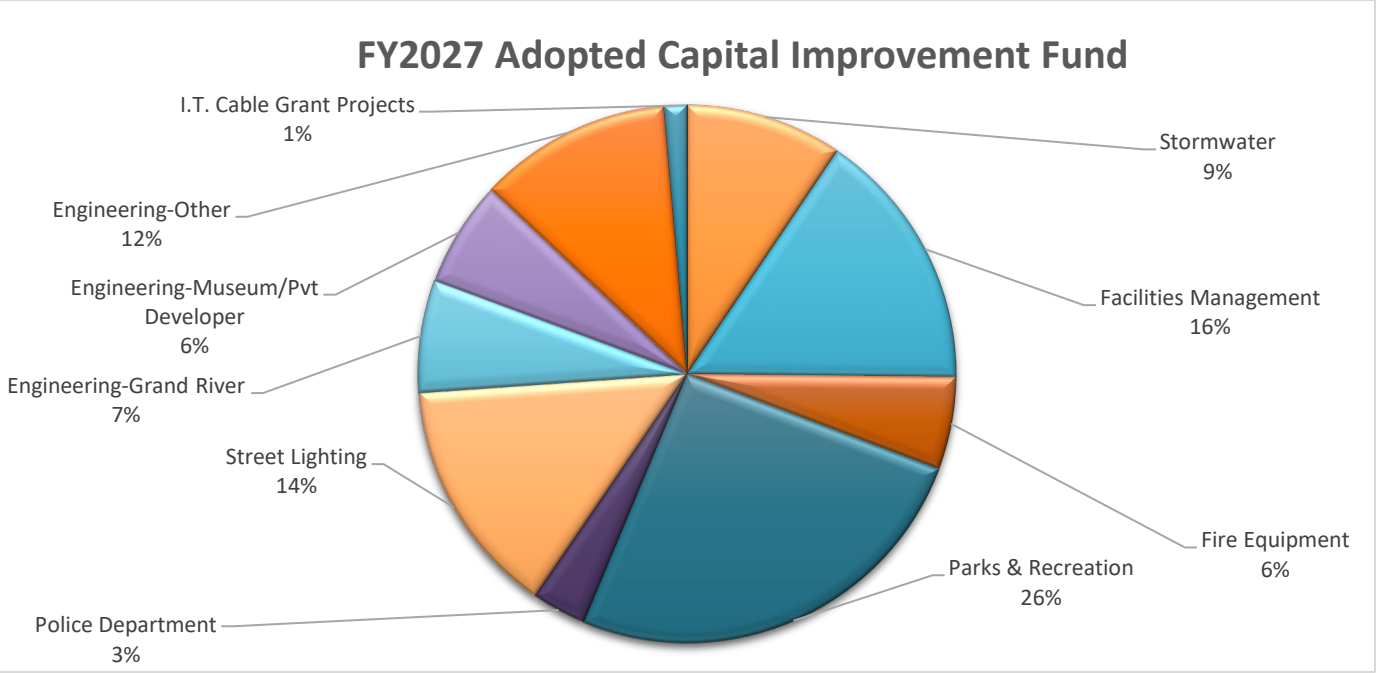
GENERAL FUND CAPITAL

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 FY2027)
- 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 Captial Projects		
Fund Balance Reserved for Estimated Debt Service		**Estimated**
	Forecast Bond	**Bond Principal**
Capital Project	**Issuance**	**(Millions)**
Fire Training Center	FY2026	$ 33.5
Knapp's Corner Drainage	FY2026	$ 17.0
Scribner Gap Funding	FY2026	$ 13.0
Calder Plaza Restoration	FY2028	$ 15.0
Street Lighting Projects	FY2028	$ 12.0



Capital Improvement Fund

	FY2027	FY2028	FY2029	FY2030	FY2031	**Total**
Department	Adopted	Forecast	Forecast	Forecast	Forecast	**FY2027-31**
Stormwater	1,477,000	1,475,000	1,400,000	1,490,000	1,450,000	7,292,000
Facilities Management	2,466,982	4,276,708	4,236,192	3,093,930	3,303,659	17,377,471
Facilities Management-Kent County	-	132,189	-	76,265	-	208,454
Fire Equipment	875,000	875,000	875,000	875,000	875,000	4,375,000
Parks & Recreation	4,000,000	4,200,000	1,000,000	-	-	9,200,000
Police Department	515,750	1,095,000	1,235,000	1,475,000	1,235,000	5,555,750
Street Lighting	2,245,522	117,130	182,108	194,298	200,127	2,939,185
Engineering-Grand River	1,055,000	805,000	705,000	680,000	605,000	3,850,000
Engineering-Museum/Pvt Developer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Engineering-Other	1,820,000	20,000	20,000	20,000	20,000	1,900,000
I.T. Cable Grant Projects	215,000	204,251	194,037	184,336	175,118	972,742
	15,670,254	14,200,278	10,847,337	9,088,829	8,863,904	**58,670,602**

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 FY2027 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							
	FY2027	FY2028	FY2029	FY2030	FY2031		**Total**
Fund Description	Adopted	Forecast	Forecast	Forecast	Forecast		**FY2027-31**
Capital Improvement Fund	15,670,254	14,200,278	10,847,337	9,088,829	8,863,904		58,670,602
Facilities Management - Capital	2,078,752	2,130,721	2,183,988	2,238,589	2,294,554		10,926,604
Motor Equipment - Capital	8,584,395	12,746,151	9,213,030	8,880,291	11,185,727		50,609,594
Information Technology - Capital	418,128	1,149,847	898,270	670,000	620,000		3,756,245
Auto Parking System - Capital	5,467,030	5,496,921	4,172,585	2,294,000	3,122,200		20,552,736
Sewage Disposal System - Cash Projects	16,120,000	11,820,000	12,370,000	10,274,000	13,800,000		64,384,000
Sewage Disposal System - Bond Projects	-	-	30,000,000	-	-		30,000,000
Water Supply System - Cash Projects	15,930,000	7,575,000	10,930,000	12,810,000	13,920,000		61,165,000
Water Supply System - MI DWSRF	33,500,000	22,350,000	20,800,000	17,100,000	26,730,000		120,480,000
Water Supply System - Bond Projects	-	-	-	-	-		-
Vital Streets Capital Projects (4090)	19,418,409	19,874,296	20,345,079	20,784,413	21,335,117		101,757,314
Vital Streets Capital - Major/Local Streets	16,132,235	15,808,312	12,259,523	12,364,049	11,600,076		68,164,195
Streets - Capital Projects	4,279,743	4,298,337	5,009,817	4,598,326	5,154,526		23,340,749
Sidewalk Repair Fund	2,610,000	2,710,000	2,810,000	2,910,000	3,010,000		14,050,000
Parks - Capital	2,399,411	2,391,833	2,384,460	2,378,650	2,368,873		11,923,227
Golf Course	154,500	73,000	128,500	59,200	116,500		531,700
Cemeteries	1,077,000	520,000	513,000	350,000	375,000		2,835,000
Public Library - Capital	181,500	60,000	60,000	60,000	60,000		421,500
Grand Total	144,021,357	123,204,696	144,925,589	106,860,347	124,556,477		**643,568,466**

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 Budgets and Fiscal Plans | City of Grand Rapids, Michigan.

SELECT FY2027 CAPITAL INVESTMENT BUDGET DECISIONS / O&M IMPACT

In addition to the examples included below, O&M impact is provided for individual projects in the FY2027-31 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 $2.2 million is provided in FY2027 with an additional $700,000 forecast in FY2028-31. 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 $15 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.

- 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 $525,000 was appropriated in FY2027 in the Streets – Capital Projects Fund with an additional $3.1 million forecast 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. FY2026 intersection modernizations are in design phase for construction in calendar year 2026. 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.

- Water Department DWRF Funding: The Water System has included a request for $33.5 million in its FY2027 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 FY2027, the Water System will be requesting DWRF funding from the State for several watermain replacement projects that include 2nd Street, Sherman, Butterworth, Buchanan, and Alger. Additional details about each of these projects can be found in the City's FY2027-31 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 $30,000,000 in its capital plan that would be funded through a Revenue Bonds beginning in FY2029. The bond issue would include one significant project – work on Godfrey Avenue from Chestnut to Grand River. 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.

- 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 FY2027 appropriation of $1.55 million ($4.35 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 2026 but is no longer expected to include whitewater features.

- Ah Nab Awen Park Improvements: The Capital Improvement Fund has a $4.7 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 FY2027 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 the principles that influence the decision as to whether 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.

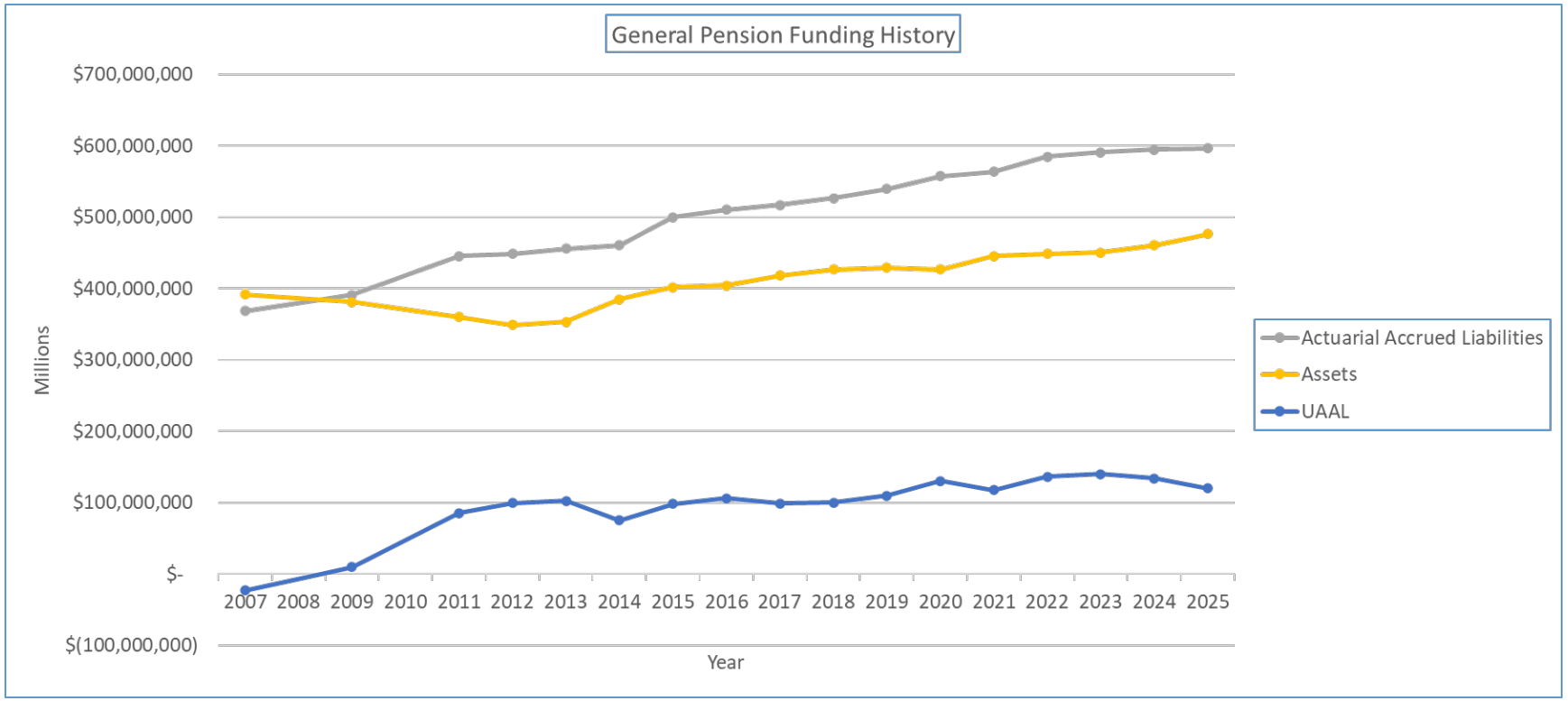
PENSION

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

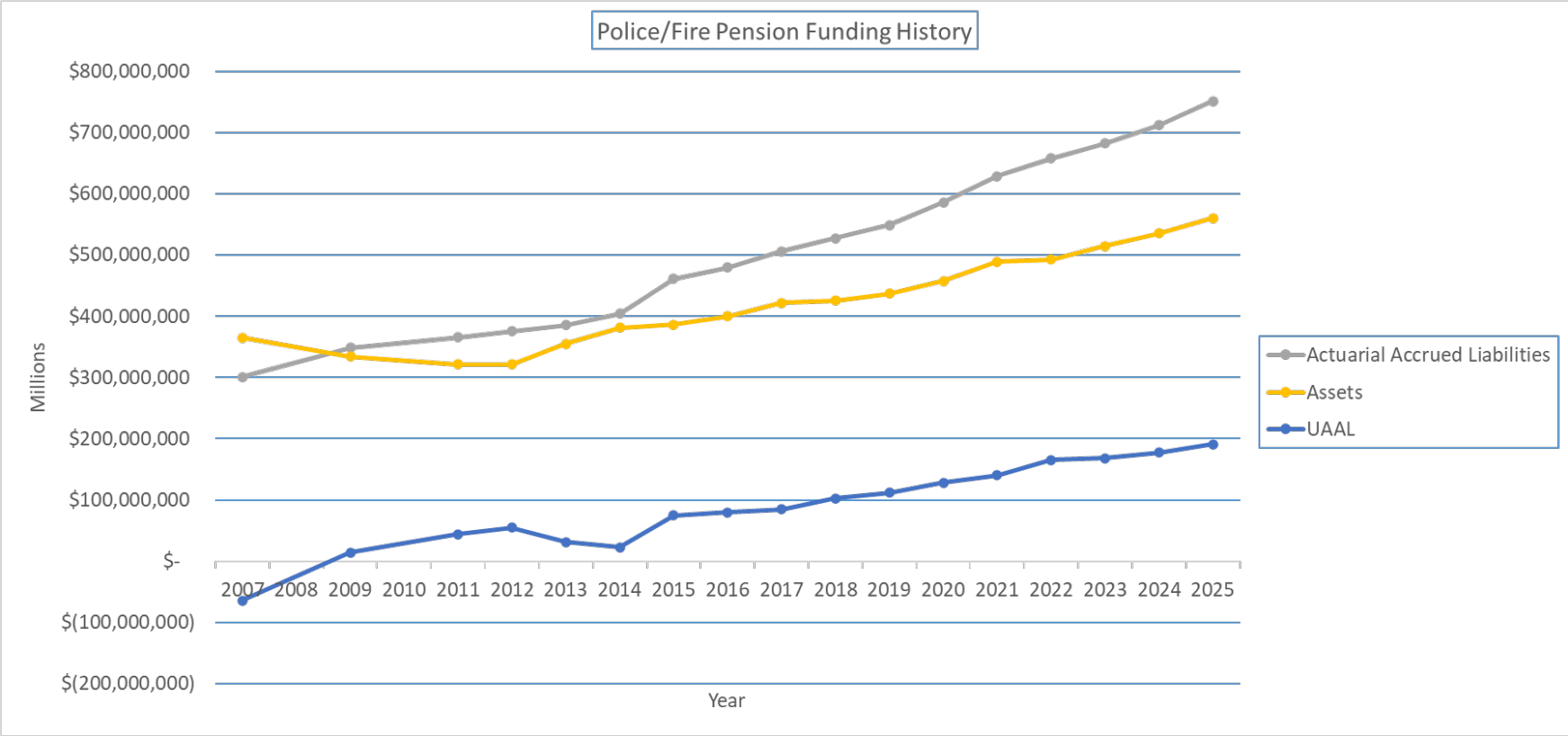
The General System was completely closed to employees hired after June 30, 2014. A defined contribution retirement plan was put in place for employees under the general classification hired after June 30, 2014, consisting of a 6% employee contribution and a 6% employer match (7% employer match for APA 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.

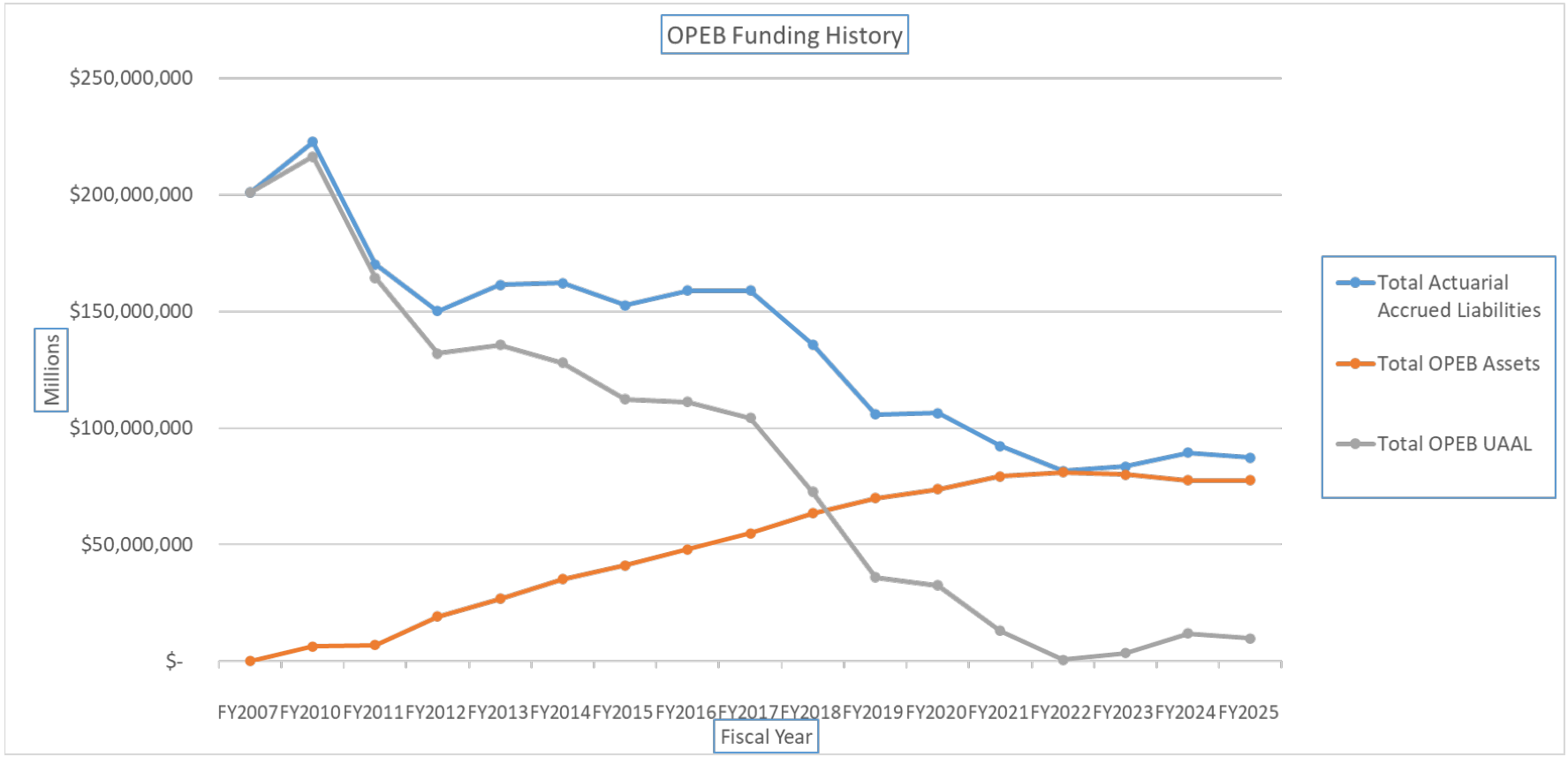


OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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, 2025, the OPEB plans held assets valued at just under $78 million, with accrued liabilities of just over $87 million. This resulted in the plans being almost 89% funded with an unfunded liability of just under $10 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 FY2027 Fiscal Plan contains an assumed lapse of $7.41 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.

FY2027 PLANNING ISSUES

The FY2027 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 exclude 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.

FY2027 PLANNING ISSUES

FY2026 base income tax revenues are estimated to increase 4.19% from the FY2025 Actual financial results, underperforming the more recent growth forecast of 6% of the prior year. Compliance receipts are forecasted to decline to approximately $14.4 million in FY2026, from approximately $17.2 million in FY2025 and $16.1 million in FY2024. This decrease is attributable to less outstanding compliance work from multiple past tax years. The income tax revenue forecast for the forecast period was developed in conjunction with economists at Grand Valley State University during the budget planning cycle, utilizing regression analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests along with other statistically significant variables. This model anticipates approximately 4.4% in base income tax growth in FY2027, and an average of approximately 3.7% annually afterwards at a declining rate until the final year of the forecast, FY2031. Compliance revenue is expected to generate approximately $13.1 million in FY2027 but to decline thereafter, given the recent peak of $17.2 million in FY2025, by approximately $1 million annually before normalizing at approximately $10 million in the last two years of the forecast.

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 Fund was fully funded to the 15% and 10% guideline level respectively and ended FY2025 at 45.0% and 9.6% respectively. An additional investment of $7 million was authorized in FY2026, increasing the total deposit to approximately $25.8 million, which equates to 12.5% of total projected expenditures in the General Operating Fund in FY2027. This additional transfer to the Budget Stabilization Fund ensures reserves in this fund remain in excess of the 10% GOF spending policy guidelines throughout the duration of the five-year forecast.

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 was 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.

FY2027 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.

FY2027 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. FY2026 estimates approximately $20 million ($3.2 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.

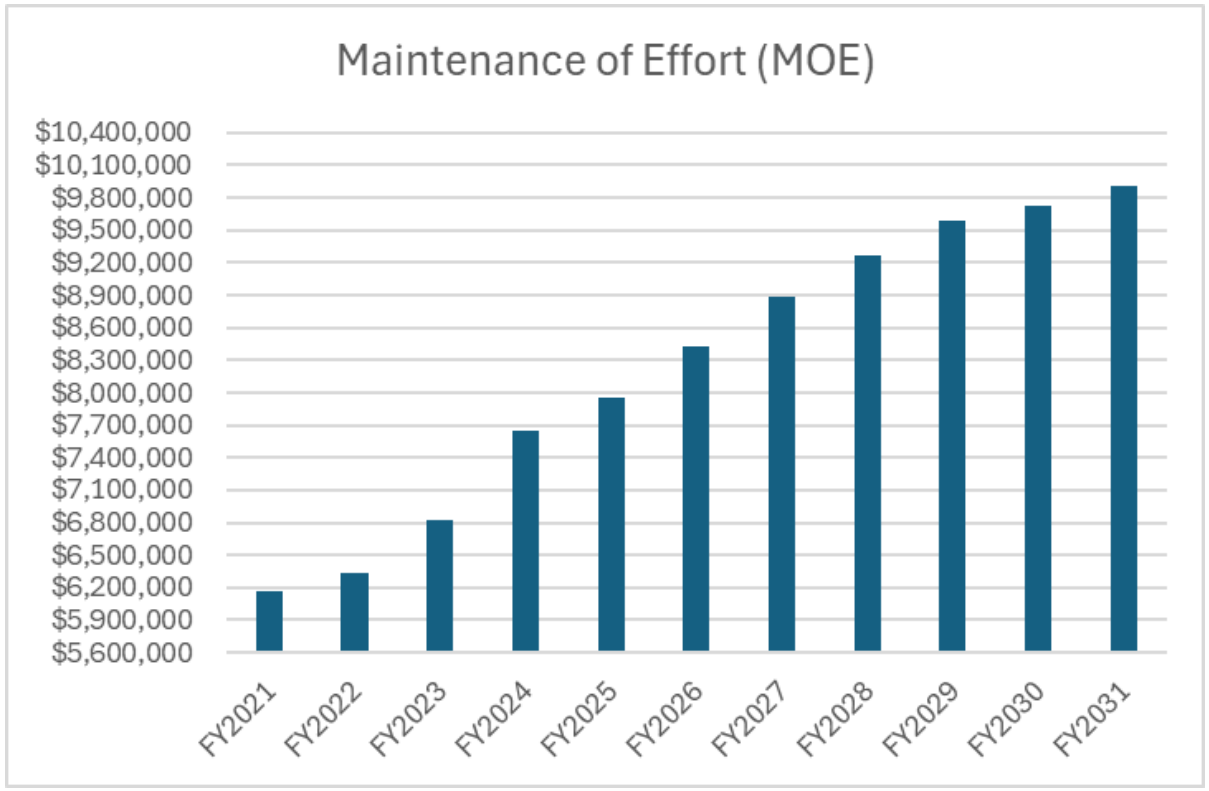
POLICE

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 FY2027 Final Fiscal Plan GOF appropriation in support of Police services is 36.5%.

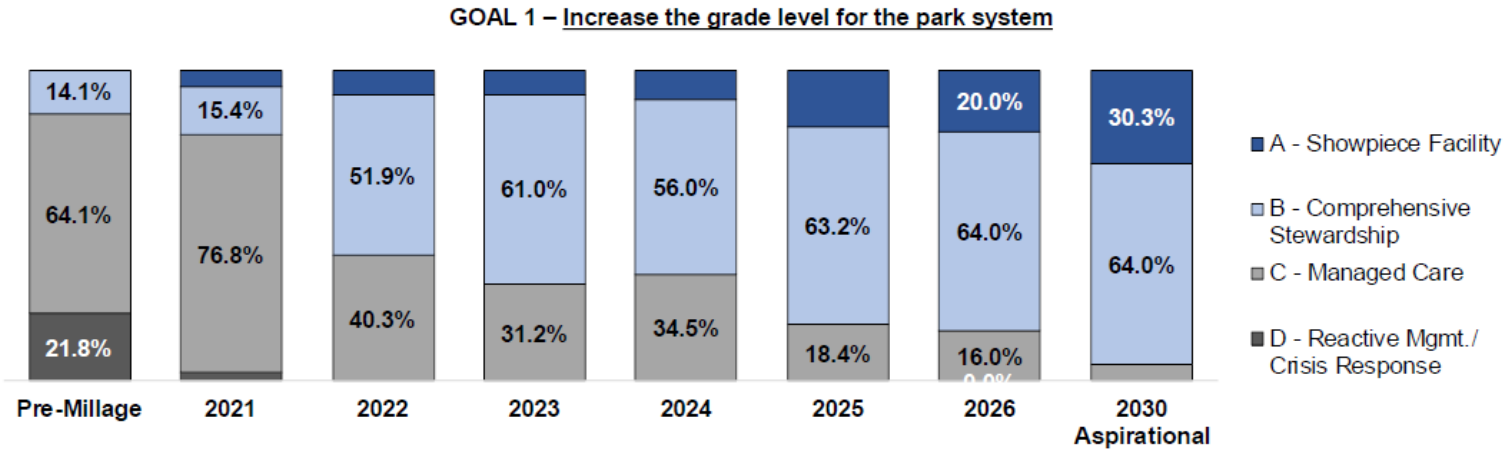
PARK AND RECREATIONAL PROJECTS AND PROGRAMMING

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 FY2027 over the FY2021 baseline of $6.17 million by just over $2.7 million. By FY2031, the MOE is anticipated to be just over $9.9 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

Since the publication of the FY2027 Preliminary Fiscal Plan there have been grant fund changes due to the differences in anticipated Federal Awards and reprogramming of funds. The level of appropriation for the Community Development Program Fund (2733) increased by $41,603, the HOME Investment Partnership Fund (2734) increased by $265,156, and the Other Grants Fund (2730) increased by $196,530.

Additionally, the following changes were made to the FY2027 Preliminary Fiscal Plan.

Description	Department	Amount
Parks MOE Adjustment	General Administration	$10,573
Increase Disaster Relief Funding	General Administration	$50,000
Commission Contract Support	City Commission	$100,000
Revenue - Funding Agreement Expiration	Parking (Mobile GR)	($400,000)

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: City Commission Policies | City of Grand Rapids, Michigan

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

Grand Rapids Financial Policies

City of Grand Rapids Policies: City Commission Policies | City of Grand Rapids, Michigan

Financial Policy	Purpose		Summary Description	Compliance
		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
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.	NO
		5	The unappropriated/unreserved/undesignated Fund Balance of the General Operating Fund will be maintained at not less than 15% of total appropriations.	YES
		6	A Budget Stabilization Fund will be maintained subject to regulations established by the State of Michigan, P.A. 1978, No. 30 as amended. The fund balance may be supplemented in any Fiscal Year from the year end excess of revenues over expenses, if any, of the General Operating Fund. The City shall accumulate budget savings to achieve and maintain a Budget Stabilization Fund balance of 10% of General Operating Fund expenditures.	YES
		7	The Public Library Fund shall be designated as the depository of revenues from 2.4533 mills (or the maximum amount that State law permits to be levied) of the General Operating levy. Such funds are restricted, by Charter, to the operating/maintenance expenses and capital improvement needs of the Grand Rapids Public Library System.	YES
		8	Annual General Operating Fund appropriations in support of Police services shall be established in an amount equal to not less than 32% of the total annual authorization.	YES
		9	The City will maintain a Capital Reserve Fund for the purpose of establishing a financing mechanism to support the General Capital Improvements Program of the City.	YES

Grand Rapids Financial Policies

City of Grand Rapids Policies: City Commission Policies | City of Grand Rapids, Michigan

Financial Policy	Purpose		Summary Description	Compliance
		10	The City will annually deposit revenues from 1.25 mills of the General Operating Millage Levy and 4% of the City Income Tax revenues into this fund (Capital Reserve Fund).	YES
User Fee Policy - Full Cost Recovery (700-10)	The purpose of this User Fee Policy is to establish a standard approach to cost recovery calculations and user fee setting for all departments across the City of Grand Rapids.	1	The City of Grand Rapids shall collect user fees to fully recover the cost of services where it is determined that a service, product or use of the City resources provides a direct benefit to identifiable individuals and groups of individuals, groups, or businesses beyond those services that accrue to the general public.	YES
	Specifically, the Policy promotes best practices for full cost recovery of user fees and establishes a timeline for updating user fees, so that the City may ensure the perpetuation of full cost recovery year after year.	2	User fees shall recover the full cost (100%) of providing the applicable service except where the City has approved a subsidy or an exemption for full cost recovery, such as where a service is priced based on competition in the open market or where the fees are legislated by the state or federal government. In any case, the amount of the fee may not exceed the full cost of providing the applicable service.	NO
		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

Grand Rapids Financial Policies

City of Grand Rapids Policies: City Commission Policies | City of Grand Rapids, Michigan

Financial Policy	Purpose		Summary Description	Compliance
		9	Unless otherwise authorized by City Commission, all fee schedules and revised fee proposals shall be made public prior to their submission for approval to the City Commission. The City Commission may automatically approve the annual inflationary adjustments, but all other fees shall be made public by holding a public hearing, to be announced in a paper of general circulation in Grand Rapids, to be held at the City Commission meeting prior to the meeting at which the City Commission will be asked to consider the changes. At the public hearing, interested parties may express any concerns they may have with the proposed fee adjustments.	YES
Parks and Recreation Department Fees and Charges (1100-08)	To establish a basis upon which the City Manager shall establish fees and charges for Parks and Recreation Department Services.	1	Fundamental parks and recreation services shall be funded by the City's General Fund with no user fees and available to all citizens on an equitable basis. Fundamental parks and recreational services shall include, but not be limited to, general recreational use of park grounds and outdoor recreation facilities.	YES
		2	Fees shall be charged for services beyond fundamental parks and recreation services.	YES
		3	No special consideration shall be granted to special interest groups or individuals in the form of reduced fees or free services.	-
		4	The City Manager is authorized to set or amend fees for Parks and Recreation Department services. Prior to setting or amending the fees, the City Manager shall consult with and receive the recommendation of the Parks and Recreation Director and the Parks and Recreation Advisory Board.	YES
		5	Annually the City Commission will be provided with a comprehensive list of Parks and Recreation Department fees and charges.	YES
		6	The Michigan Department of Natural Resources shall be provided, for DNR approval, schedules of all fees and charges and any amendments as required by grant project agreements.	YES

Grand Rapids Financial Policies

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

2027 Budget Input

Payroll Rate sheet

Category	2027	2028	2029	2030	2031
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)	19,338	21,042	22,851	24,604	26,279
HEALTH LIBRARY (HEALTH LIBRARY)	17,200	18,060	18,963	19,911	20,907
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)	38.85%	39.05%	40.42%	39.81%	39.54%
PENSION GENERAL (PENSION GENERAL)	19.62%	19.70%	18.71%	17.66%	16.87%
PENSION POLC COMMAND (PENSION POLICE COMMAND)	38.85%	39.05%	40.42%	39.81%	39.54%
PENSION POLC OFCSGTS (PENSION POLICE OFFICERS AND SERGEANTS)	38.85%	39.05%	40.42%	39.81%	39.54%
Retiree Health					
RET HLTH ECO (RETIREE HEALTH ECO)	3.11%	3.13%	3.15%	3.14%	3.13%
RET HLTH FIRE (RETIREE HEALTH FIRE)	3.78%	3.70%	3.51%	3.38%	3.26%
RET HLTH GENERAL (RETIREE HEALTH GENERAL)	3.66%	3.69%	3.72%	3.70%	3.69%
RET HLTH LIBRARY (RETIREE HEALTH LIBRARY)	2.43%	2.36%	2.29%	2.23%	2.16%
RET HLTH POLICE (RETIREE HEALTH POLICE)	2.19%	2.32%	2.44%	2.51%	2.58%

2027 Budget Input

Payroll Rate sheet

Category	2027	2028	2029	2030	2031
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)	184,500	184,500	184,500	184,500	184,500
Fiscal Wage Increase Factor					
SALARY 61ST ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY 61STHR ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY APACITY ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY APACOURT ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY APPOINTED ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY CITY ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY CITYMNGR ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY COMMSUPV ( )	4.00%	3.00%	0.00%	0.00%	0.00%
SALARY COURT ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY COURTPT ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY ELECTED ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY EXECPLAN ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY IAFF ( )	5.00%	1.00%	0.00%	0.00%	0.00%
SALARY LIBRMGT ( )	3.00%	2.00%	0.00%	0.00%	0.00%
SALARY LIBRPAGE ( )	4.00%	2.00%	0.00%	0.00%	0.00%
SALARY LIBRPT ( )	3.00%	2.00%	0.00%	0.00%	0.00%
SALARY LIBRRF ( )	3.00%	2.00%	0.00%	0.00%	0.00%
SALARY LIBRSUPV ( )	3.00%	2.00%	0.00%	0.00%	0.00%

2027 Budget Input

Payroll Rate sheet

Category	2027	2028	2029	2030	2031
SALARY MGTNON ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY PENSION ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY POLC1 ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY POLC2 ( )	4.00%	4.00%	0.00%	0.00%	0.00%
SALARY POLC4 ( )	3.00%	2.00%	0.00%	0.00%	0.00%
SALARY POLC5 ( )	4.00%	2.00%	0.00%	0.00%	0.00%
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	157.00	160.00	163.00	166.00	169.00
GREIU Parking Rates	91.40	95.06	98.86	102.81	106.92
Mileage Rates	0.73	0.73	0.73	0.73	0.73
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

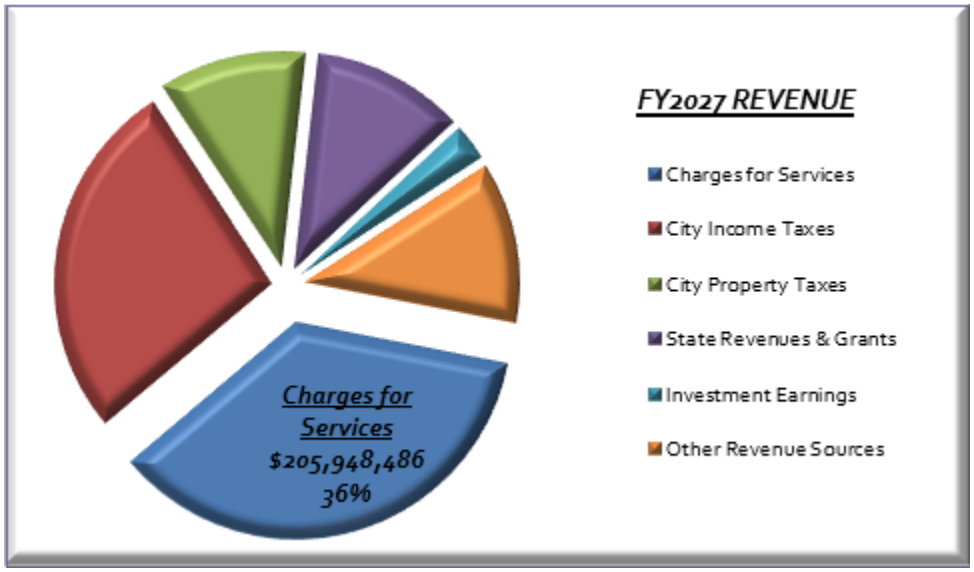
This section provides an overview of the City of Grand Rapid's Fiscal Plan revenues. The narrative and graphics present revenue information for all budgeted funds as well as separate revenue data by source and by fund.

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 FY2027 the proportionate shares are projected to be 61.6% and 9.6%. 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 base income tax revenues are estimated to increase 4.19% from the FY2025 Actual financial results, underperforming the more recent growth forecast of 6% of the prior year. Compliance receipts are forecasted to decline to approximately $14.4 million in FY2026, from approximately $17.2 million in FY2025 and $16.1 million in FY2024. This decrease is attributable to less outstanding compliance work from multiple past tax years. The income tax revenue projection for the forecast period was developed in partnership with economists at Grand Valley State University during the budget planning cycle, utilizing regression analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests along with other statistically significant variables. This model anticipates approximately 4.4% in base income tax growth in FY2027, and an average of approximately 3.7% annually afterwards at a declining rate until the final year of the forecast, FY2031. Compliance revenue is expected to generate approximately $13.1 million in FY2027 but to decline thereafter, given the recent peak of $17.2 million in FY2025, by approximately $1 million annually before normalizing at approximately $10 million in the last two years of the forecast.

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 FY2027.

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

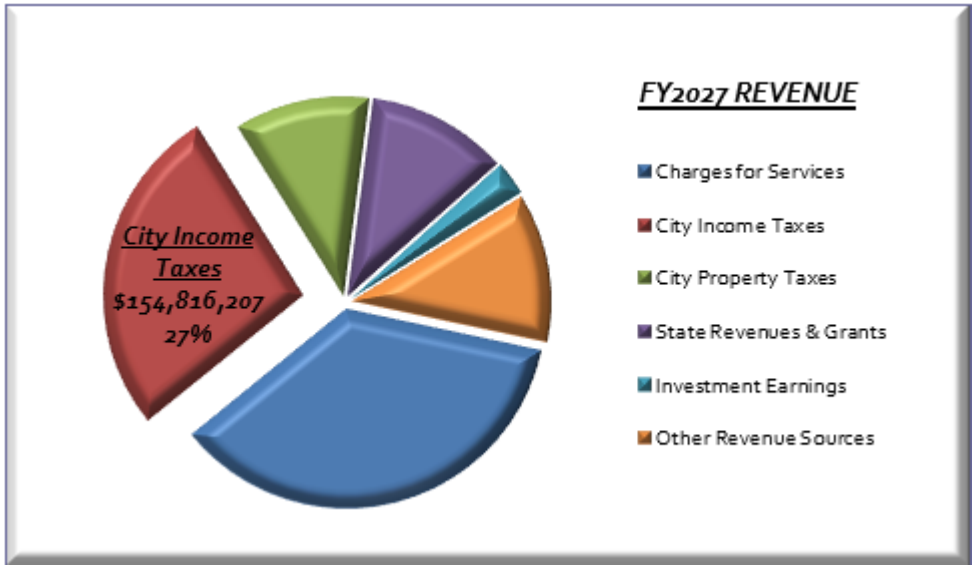
with bond covenants, and to assure the solvency of the Systems. All other user fees are examined and adjusted on an annual basis by the individual departments.

WATER AND SEWER RATES

	GR Water	GR Sewer	Annual Impact
July 1, 2024 – June 30, 2025	$373.56	$457.56	$831.12
July 1, 2025 – June 30, 2026	$394.14	$457.92	$852.06
$ Inc/(Dec)	$20.58	$0.36	$20.94
% Inc/(Dec)	5.51%	0.08%	2.52%
Annual Gallons	62,832	41,888	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%.

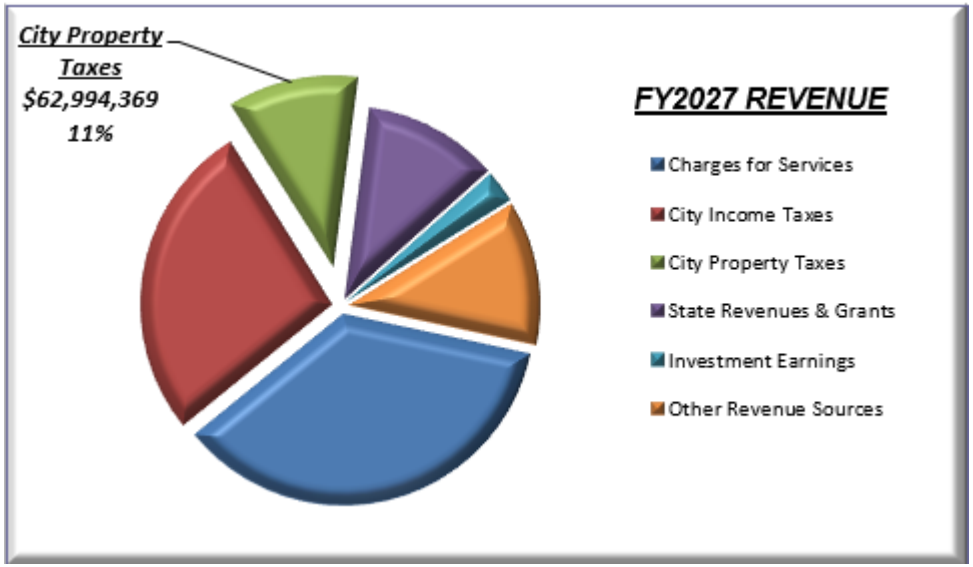
In 1995, the City's voters authorized an increase in the income tax from 1.0 % to 1.3% for residents and from 0.5% to 0.65% for non-residents effective January 1, 1996. In May 2010, the City's electorate authorized a temporary increase in the income tax from 1.3% to 1.5% for residents and from 0.65%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

FY2025 year-end income tax revenues ended higher than FY2024 revenues with an overall increase of 7.8%. This increase was primarily due to broad-based growth across categories including withholding, corporate estimates, and assessments combined with a 6.8% increase in compliance revenue and 15.6% decrease in refunds. FY2026 base income tax revenues are estimated to increase 4.2% from the FY2025 Actual financial results, slightly underperforming the average observed growth forecasts of the past three years and maintaining a more modest average increase of approximately 3.9% over the entire five-year forecast. Compliance receipts are forecast to remain at $13.1 million in FY2027 but are down from approximately $17.2 million in FY2025 and the $14.4 million anticipated in FY2026. This decrease is attributable to less outstanding compliance work from multiple past tax years. The income tax revenue projection for the forecast period was developed in partnership with economists at Grand Valley State University during the budget planning cycle, utilizing regression analysis of historic and YTD trends in withholding and corporate estimates as well as anticipated refund requests along with other statistically significant variables. This budget anticipates a 4.7% increase in income taxes in FY2027 and an average increase of approximately 3.7% in FY2028 through FY2031. Compliance revenue is also forecast to peak in FY2027 at $13.1 million before gradually tapering down and normalizing to an average of approximately $10.3 million in the last two years of the forecast.

GROUP 3 - CITY PROPERTY TAXES



REAL PROPERTY TAX

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

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

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

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

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

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

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

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

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

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

REAL PROPERTY TAX MILLAGE RATES

	Max Auth Millage	2025 (FY2026)	2026 (FY2027)	Increase / (Decrease)
City Operating	6.4100	5.5503	5.4659	(0.0844)
Library	0.3741	0.3413	0.3361	(0.0052)
Refuse	3.0000	1.8000	1.8000	-
Promotional	4.0000	0.0064	0.0061	(0.0003)
Parks II	1.2500	1.1607	1.1430	(0.0177)
TOTAL	15.0341	8.8587	8.7511	(0.1076)

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, 2025	$720.69	$81,354	$276,696
As of July 1, 2026	$757.69	$86,583	$296,675
$ Inc/(Dec)	$37.00	$5,229	$19,979
% Inc/(Dec)	5.13%	6.43%	7.22%

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.

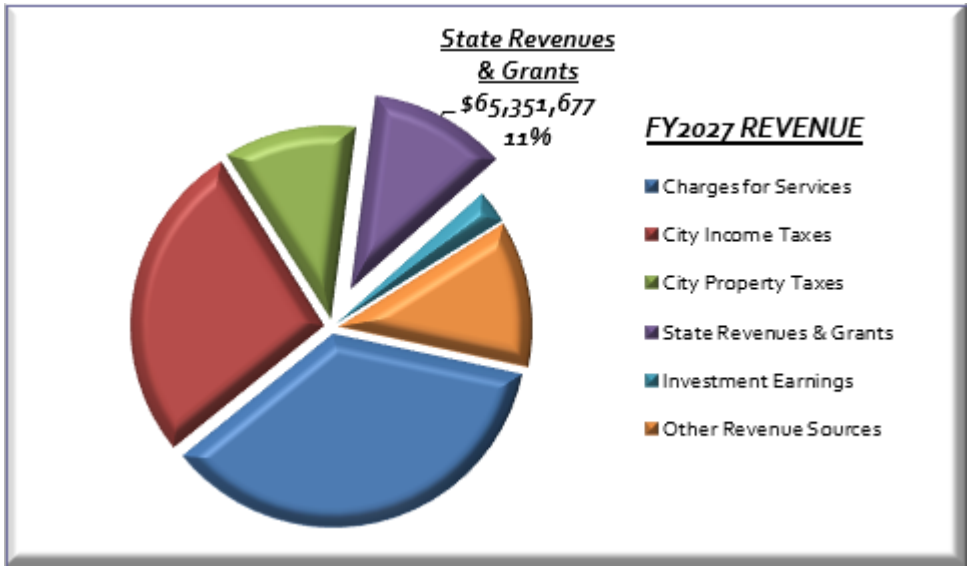
The "Eligible Manufacturing Personal Property" exemption eliminates personal property taxes on personal property which is used either for industrial processing, or direct integrated support of industrial processing. The exemption is phased in over several years beginning in 2016. In 2023, all eligible 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 $223,510.

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

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

GROUP 4 - STATE REVENUES AND GRANTS



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

STATE GRANTS

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

STATE SHARED REVENUES

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

Overall, State Revenue Sharing distributions are well below the highs received in 2002, primarily due to cuts in the statutory (now CVTRS) component of the revenue. The last several years have shown modest increases in both the Constitutional revenue sharing and CVTRS

distributions. Staff have projected FY2026 State Revenue Sharing distributions to decrease 1% over FY2025 receipts, with a further decrease of 2% in FY 2027 from the FY2026 forecast. Staff projections are based upon the most recent State of Michigan guidance available at the time of revenue forecast development (January Consensus released February 11, 2026). 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

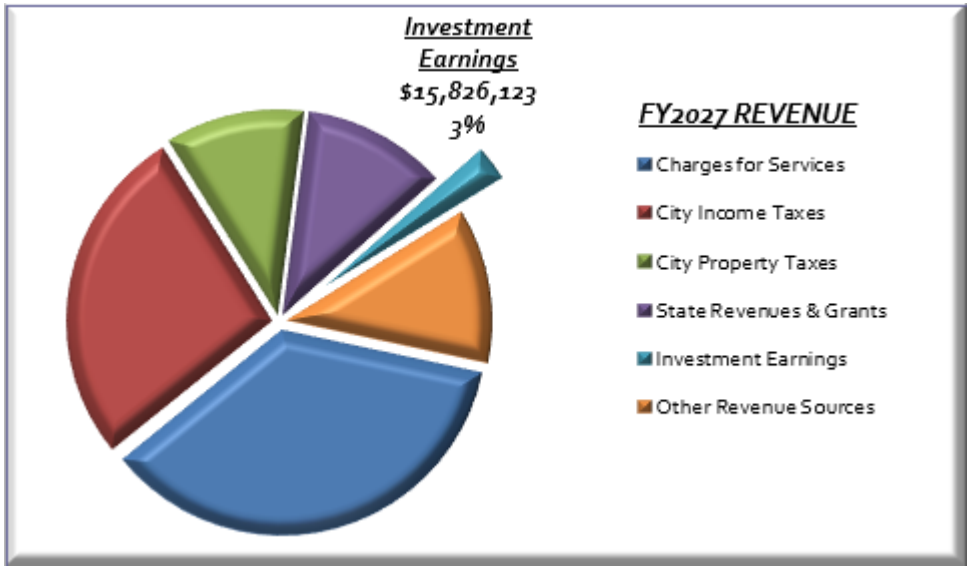
The Michigan Constitution provides that certain proceeds of taxes levied by the State on motor vehicle fuels and registered motor vehicles be deposited into the Michigan Transportation Fund. Revenues deposited into the Fund are allocated by a formula established under Public Act 51 of 1951, and transferred to several organizations, including the City, for transportation purposes. State of Michigan FY2026-28 estimates include each city's respective share of $600 million in redirected state income tax transfers and the following marijuana tax transfer amounts – FY2026: $107.2 million; FY2027: $108.3 million; and FY2028: $108.3 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 increase of 3.0% in FY2026 compared to FY2025 receipts. Staff are forecasting an increase in FY2027 at 9.2% with FY2028 up by another 2.3%. FY2029 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.

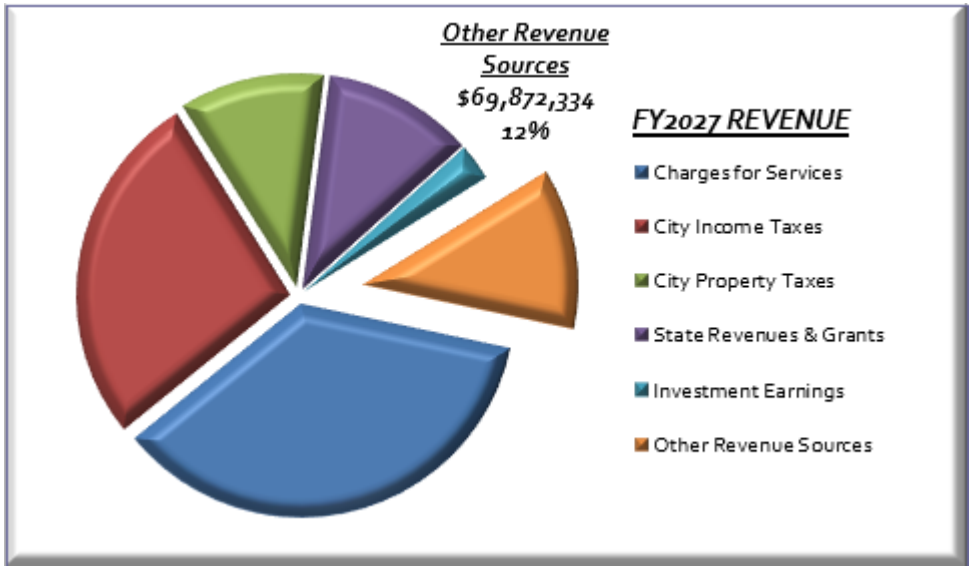
- Investment pools organized under the Local Government Investment Pools Act (Michigan Public Act 121 of 1985,) as amended, and/or organized under the Surplus Funds Investment Pool Act (Michigan Public Act 367 of 1982.) subject to a variety of criteria.

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 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.

$92.3 million in American Rescue Plan Act of 2021 (ARPA) funding has been received and appropriated via budget amendments between FY2021 and FY2026. With an expenditure deadline of December 31, 2026, FY2027 will be the final year for potential amendments to occur. Details on how the City allocated the funding and which projects have remaining funding can be found on pages 26-27 of the City Manager's Transmittal Letter.

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.

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 FY2027 FISCAL PLAN DOES NOT INCLUDE FUNDING FOR ANY NEW PROGRAMS OR PROJECTS THAT MEET THE CRITERIA AND DEFINITION OF POLICY NUMBER 15-03.



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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 2021-Street Lighting 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
- Capital Improvement Bonds Series 2025 – Soccer Stadium Project
- Capital Improvement Bonds Series 2025 – Amphitheater Gap Funding
- Capital Improvement Bonds Series 2026 – Scribner Project
- Parks Capital Projects Fund
- Streets Capital Fund
- Vital Streets Capital Project Fund

Grant Funds

- 61st District Court Grants
- CDBG 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
- 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 Operating Fund

Debt Service Funds

- Debt Service-2025 Soccer Stadium Fund
- Debt Service-2025 Amphitheater Fund
- Debt Service-2025 Amphitheater Parking 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

- Customer Service Fund
- Engineering Services Fund
- Facilities Management Fund
- FMS Financial Management System
- Information Technology Fund
- Insurance Payment Fund
- Motor Equipment Fund

CITY FUNDS BY CLASSIFICATION WITH APPROVED APPROPRIATIONS

$786,039,409 - JULY 1, 2026

GENERAL OPERATING		
General Operating Fund	$ 206,850,878	[1]

SPECIAL REVENUE		
Building Inspection	$ 7,135,798	
61st District Court	13,522,003	
Drug Law Enforcement	253,531	
Economic Development Corporation (EDC)	120,089	
Federal Forfeitures - Department of Justice	70,000	
Federal Forfeitures - Treasury Department	75,000	
Historical Commission	23,500	
Local Streets	13,226,440	
Major Streets	37,444,836	[1]
Metropolitan Enforcement Team-Dept of Justice	1,399	
Michigan Justice Training	80,000	
Opioid Settlement	800,000	
Parks and Recreation	17,926,985	
Property Management	127,348	
Public Library Operating	17,269,937	
Public Library Grants/Projects	482,300	
Refuse Collection	21,101,894	
Sidewalk Repair	3,439,495	
CRC-Rosa Activities	5,000	
Vehicle Storage Facility	1,058,575	
Vital Streets Operating	19,168,409	
	$ 153,332,539	

INTERNAL SERVICE		
Engineering Services	$ 8,755,419	
Facilities Operating	6,988,824	
Facilities Capital	2,078,752	
FMS Fund	-	
Information Technology Operating	8,075,680	
Information Technology Capital	418,128	
Customer Service	2,225,301	
Insurance Health Subfund	37,843,976	
Insurance Risk Management Subfund	6,571,762	
Motor Equipment Operating	11,083,450	
Motor Equipment Capital	9,386,298	
	$ 93,427,590	

ENTERPRISE		
Auto Parking Operating	$ 23,699,607	[2]
Auto Parking Capital	6,417,030	[2]
Belknap Ice Arena	327,705	
Cemetery Operating	2,884,528	
Golf Course	1,552,609	
Sewage Disposal Operations	70,629,209	[2]
Sewage Disposal Capital	16,120,000	[2]
Water Supply System Operations	65,379,653	[2]
Water Supply System Capital	49,430,000	[2]
	$ 236,440,341	

GRANTS		
Community Development Block Grant	$ 4,873,185	
Home Investment Partnership Program	2,736,505	
Other Grants	196,530	
	$ 7,806,220	

CAPITAL IMPROVEMENT/DEBT RETIREMENT		
Capital Reserve	$ 25,107,360	[1]
Capital Improvement	15,670,254	[1]
Streets-Capital Projects	4,279,743	[1]
Parks Capital Projects	3,476,411	
Vital Streets Capital	19,418,409	[1]
Debt Service Amphitheater	1,314,000	
Debt Service Amphitheater Parking	1,099,000	
Debt Service Soccer Stadium	4,800,500	
	$ 75,165,677	

PERMANENT	
Cemetery Perpetual Care	$ 161,500

FIDUCIARY	
General Retiree Health Care	$ 4,686,108
Police Officer Retiree Health Care	4,995,186
Firefighter Retiree Health Care	3,055,371
Library Retiree Health Care	118,000
	$ 12,854,665

[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	728	Economic Development
D420	Administrative Services	268	311 Customer Service
D420	Administrative Services	271	Admin Services Support
D420	Administrative Services	270	Human Resources
E510	Police	325	Dispatch
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	746	Business Improvement District
G210	Authorities	744	Corridor Improvement Districts
G210	Authorities	740	Downtown Development Authority
G210	Authorities	745	Downtown Improvement District
G210	Authorities	739	Land Bank Authority
G210	Authorities	743	SmartZone LDFA
G210	Authorities	741	Tax Increment Financing Authority
G310	Other Activities	906	Debt Service
G310	Other Activities	803	Historical Commission
G310	Other Activities	907	Long Term Debt (Appropriation Lapse)

DEPARTMENT & FUND RELATIONSHIP BY FUND TYPE

BASED ON FY2027-31 BUDGET

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

CITY OF GRAND RAPIDS, MICHIGAN
COMBINED BUDGETED FUNDS
FISCAL YEAR 2027

STATEMENT OF REVENUES AND APPROPRIATIONS
July 1, 2026

	GENERAL OPERATING	SPECIAL REVENUE	CAPITAL IMPROVEMENT	PERMANENT	FIDUCIARY	ENTERPRISE	INTER-FUND ELIMINATIONS	TOTAL ALL FUNDS	MEMORANDUM ONLY INTERNAL SERVICE FUNDS
REVENUES:									
401 Taxes	$147,257,245	$55,461,422	$15,091,909	$ -	$ -	$ -	$ -	$217,810,576	$ -
450 Licenses and Permits	1,892,027	6,396,100	-	-	-	192,500	-	8,480,627	176,000
500 Intergovernmental Revenues	31,160,055	47,276,577	3,465,258	-	-	-	-	81,901,890	194,187
600 Charges for Services	17,124,784	19,457,157	-	27,450	6,558,117	162,780,978	-	205,948,486	60,137,831
655 Fines and Forfeitures	2,389,000	285,000	-	-	-	1,800,000	-	4,474,000	-
664 Interest and Rents	5,152,143	3,806,663	1,544,990	152,500	3,648,878	6,243,127	-	20,548,301	21,575,107
671 Other Revenue	312,915	2,488,937	3,410,372	-	-	1,220,171	-	7,432,395	9,944,809
695 Other Financing Sources	1,707,312	27,452,916	43,818,236	119,775	-	73,678,020	($118,563,337)	28,212,922	1,255,433
From (To) Fund Balance	(144,603)	5,727,488	621,412	(138,225)	2,647,670	(9,474,455)	-	(760,713)	144,221
TOTAL REVENUES	$206,850,878	$168,352,259	67,952,177	$161,500	$12,854,665	$236,440,341	($118,563,337)	$574,048,484	$93,427,588
APPROPRIATIONS:									
A110 Public Library	$ -	$17,752,237	$ -	$ -	$ -	$ -	($1,537,987)	$16,214,250	$0
A120 Clerk's Office	3,225,971	-	-	-	-	-	-	3,225,971	-
A130 Executive Office	5,883,498	-	25,107,360	-	-	-	(15,186,490)	15,804,368	-
B210 Community Services	5,531,770	9,231,691	-	-	-	-	(1,618,824)	13,144,636	-
B220 Public Services	8,752,452	103,069,743	36,272,085	161,500	-	204,830,082	(70,791,480)	282,294,382	8,755,419
B230 Parks Operations		-	-	-	-	-	-	-	-
C310 Design Devt & Community Engag	2,768,947	7,135,798	-	-	-	-	(606,834)	9,297,911	-
C320 Engineering		-	-	-	-	-	-	-	-
C330 Enterprise Services		-	-	-	-	-	-	-	-
C335 Parking and Mobility		8,279,025	2,500,000	-	-	30,116,637	(7,366,998)	33,528,664	-
C340 Economic Development	701,359	247,437	-	-	-	-	(10,132)	938,665	-
D410 Human Resources		-	-	-	-	-	-	-	-
D420 Administrative Services	5,291,615	5,000	-	-	-	-	-	5,296,615	46,641,039
E510 Police/Dispatch/OPA	86,359,284	479,930	515,750	-	-	-	-	87,354,964	-
E520 Fire	48,265,787	-	875,000	-	-	-	(145,093)	48,995,694	-
E530 District Court		13,522,003	-	-	-	-	(165,367)	13,356,636	-
E540 Attorney's Office	3,951,837	-	-	-	-	-	-	3,951,837	-
F610 Facilities & Fleet Management		-	2,466,982	-	-	-		2,466,982	29,537,325
F620 Fiscal Services	31,931,282	1,058,575	-	-	-	-	(21,134,132)	11,855,725	-
F630 Technology & Change Mgmt		-	215,000	-	-	-	-	215,000	8,493,808
F640 Treasury	2,831,325	333,821	-	-	-	1,493,622	-	4,658,769	-
F650 Comptroller's Office	1,355,751	-	-	-	-	-	-	1,355,751	-
G110 Retirement Activities		-	-	-	12,854,665	-	-	12,854,665	-
G310 Other Activities		$7,237,000	-	-	-	-	-	7,237,000	-
TOTAL APPROPRIATIONS	$206,850,878	$168,352,259	$67,952,177	$161,500	$12,854,665	$236,440,341	($118,563,337)	$574,048,483	$93,427,590

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	2025 Actual	2026 Estimated	2027 Budget	2025 Actual	2026 Estimated	2027 Budget
FINANCIAL SOURCES:						
401 Taxes	$ 145,368,991	$ 142,967,438	$ 147,257,245	$ 53,387,433	$ 53,900,177	$ 55,461,422
450 Licenses and Permits	2,151,481	2,172,862	1,892,027	5,849,604	5,862,117	6,396,100
500 Intergovernmental Revenues	36,435,612	31,755,361	31,160,055	63,219,234	50,811,463	40,063,077
600 Charges for Services	15,756,741	18,504,983	17,124,784	19,399,676	19,575,222	19,457,157
655 Fines and Forfeitures	1,692,925	2,161,106	2,389,000	1,376,240	172,096	285,000
664 Interest and Rents	10,380,603	5,518,906	5,152,143	4,737,832	4,091,811	3,806,663
671 Other Revenue	1,478,489	776,038	312,915	2,448,588	3,456,754	2,488,937
695 Other Financing Sources	1,690,876	1,698,095	1,707,312	28,681,433	27,424,754	27,452,916
TOTAL SOURCES	$ 214,955,718	$ 205,554,789	$ 206,995,481	$ 179,100,040	$ 165,294,394	$ 155,411,272
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$ 14,861,652	$ 16,383,588	$ 17,752,237
A120 Clerk's Office	3,030,328	2,630,847	3,225,971	99,891	-	-
A130 Executive Office	6,223,973	6,085,959	5,883,498	111,073	-	-
B210 Community Services	4,764,996	5,617,049	5,531,770	21,515,326	18,942,198	9,231,691
B220 Public Services	6,675,166	8,385,913	8,752,452	94,475,924	91,927,366	103,069,743
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	2,289,904	2,521,001	2,768,947	5,897,795	6,469,142	7,135,798
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	7,012,595	7,719,706	8,279,024
C340 Economic Development	493,318	535,928	701,359	7,002,167	306,155	247,437
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	5,039,022	5,470,769	5,291,615	172,883	77,686	5,000
E510 Police/Dispatch/OPA	77,093,986	83,831,102	86,359,284	2,649,881	2,396,285	479,930
E520 Fire	43,442,951	47,624,816	48,265,787	2,239,924	1,601,514	-
E530 District Court	-	-	-	14,254,390	14,846,413	13,522,003
E540 Attorney's Office	3,418,199	3,113,990	3,951,837	-	-	-
F610 Facilities & Fleet Management	-	-	-	-	-	-
F620 Fiscal Services	39,654,120	38,582,884	31,931,282	987,975	1,190,945	1,058,575
F630 Technology & Change Management	-	-	-	-	-	-
F640 Treasury	2,648,102	2,756,076	2,831,325	279,332	317,680	333,821
F650 Comptroller's Office	1,753,644	709,605	1,355,751	-	-	-
G110 Retirement Activities						
G310 Other Activities	-	-	-	9,916	18,013	23,500
TOTAL USES	$ 196,527,708	$ 207,865,938	$ 206,850,878	$ 171,570,724	$ 162,196,691	$ 161,138,759
Net Increase (Decrease) in Fund Balance	$ 18,428,010	$ (2,311,149)	$ 144,603	$ 7,529,316	$ 3,097,703	$ (5,727,487)
General Contingencies and Reserves	(7,618,308)	-	-	-	-	-
Fund Balance - July 1	77,558,060	88,367,762	86,056,613	78,811,157	86,340,473	89,438,176
Fund Balance - June 30	$ 88,367,762	$ 86,056,613	$ 86,201,216	$ 86,340,473	$ 89,438,176	$ 83,710,689

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	DEBT SERVICE			CAPITAL IMPROVEMENT		
	2025 Actual	2026 Estimated	2027 Budget	2025 Actual	2026 Estimated	2027 Budget
FINANCIAL SOURCES:						
401 Taxes	$ -	$ -	$ -	$ 14,077,805	$ 14,636,488	$ 15,091,909
450 Licenses and Permits	-	-	-	-	-	-
500 Intergovernmental Revenues	-	-	7,213,500	32,060,401	36,727,729	3,465,258
600 Charges for Services	-	-	-	-	-	-
655 Fines and Forfeitures	-	-	-	-	-	-
664 Interest and Rents	-	-	-	8,202,765	5,211,170	1,544,990
671 Other Revenue	-	-	-	7,075,354	2,791,995	3,410,372
695 Other Financing Sources	-	-	-	75,670,740	31,755,344	43,818,236
TOTAL SOURCES	$ -	$ -	$ 7,213,500	$ 137,087,065	$ 91,122,726	$ 67,330,765
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$ -	$ -	$ -
A120 Clerk's Office	-	-	-	-	-	-
A130 Executive Office	-	-	-	21,910,720	23,543,726	25,107,360
B210 Community Services	-	-	-	-	-	-
B220 Public Services	-	-	-	142,793,838	78,738,892	36,272,085
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	-	-	-
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	1,504,848	1,564,574	2,500,000
C340 Economic Development	-	-	-	-	-	-
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	-	-	-
E510 Police/Dispatch/OPA	-	-	-	239,951	282,999	515,750
E520 Fire	-	-	-	9,178,304	13,057,612	875,000
E530 District Court	-	-	-	-	-	-
E540 Attorney's Office	-	-	-	-	-	-
F610 Facilities & Fleet Management	-	-	-	4,296,027	3,621,428	2,466,982
F620 Fiscal Services	-	-	-	(25,000)	-	-
F630 Technology & Change Management	-	-	-	318,183	356,140	215,000
F640 Treasury	-	-	-	-	-	-
F650 Comptroller's Office	-	-	-	-	-	-
G110 Retirement Activities	-	-	-			
G310 Other Activities	-	-	7,213,500	-	-	-
TOTAL USES	$ -	$ -	$ 7,213,500	$ 180,216,871	$ 121,165,371	$ 67,952,177
Net Increase (Decrease) in Fund Balance	$ -	$ -	$ -	$ (43,129,806)	$ (30,042,645)	$ (621,412)
General Contingencies and Reserves	-	-	-	-	-	-
Fund Balance - July 1	-	-	-	146,831,785	103,701,979	73,659,334
Fund Balance - June 30	$ -	$ -	$ -	$ 103,701,979	$ 73,659,334	$ 73,037,922

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	PERMANENT FUNDS			TOTAL GOVERNMENTAL FUNDS		
	2025 Actual	2026 Estimated	2027 Budget	2025 Actual	2026 Estimated	2027 Budget
FINANCIAL SOURCES:						
401 Taxes	$ -	$ -	$ -	$ 212,834,229	$ 211,504,103	$ 217,810,576
450 Licenses and Permits	-	-	-	8,001,085	8,034,979	8,288,127
500 Intergovernmental Revenues	-	-	-	131,715,247	119,294,553	81,901,890
600 Charges for Services	32,388	25,950	27,450	35,188,805	38,106,155	36,609,391
655 Fines and Forfeitures	-	-	-	3,069,165	2,333,202	2,674,000
664 Interest and Rents	234,680	182,500	152,500	23,555,880	15,004,387	10,656,296
671 Other Revenue	-	-	-	11,002,431	7,024,787	6,212,224
695 Other Financing Sources	121,365	119,325	119,775	106,164,414	60,997,518	73,098,239
TOTAL SOURCES	$ 388,433	$ 327,775	$ 299,725	$ 531,531,256	$ 462,299,684	$ 437,250,743
EXPENDITURES:						
A110 Public Library	$ -	$ -	$ -	$14,861,652	$16,383,588	$17,752,237
A120 Clerk's Office	-	-	-	3,130,219	2,630,847	3,225,971
A130 Executive Office	-	-	-	28,245,766	29,629,685	30,990,858
B210 Community Services	-	-	-	26,280,322	24,559,247	14,763,461
B220 Public Services	216,540	191,500	161,500	244,161,468	179,243,671	148,255,780
B230 Parks Operations	-	-	-	-	-	-
C310 Design Devt & Community Engagement	-	-	-	8,187,699	8,990,143	9,904,745
C315 Economic Development	-	-	-	-	-	-
C320 Engineering	-	-	-	-	-	-
C330 Enterprise Services	-	-	-	-	-	-
C335 Parking and Mobility	-	-	-	8,517,443	9,284,280	10,779,024
C340 Economic Development	-	-	-	7,495,485	842,083	948,796
D410 Human Resources	-	-	-	-	-	-
D420 Administrative Services	-	-	-	5,211,905	5,548,455	5,296,615
E510 Police/Dispatch/OPA	-	-	-	79,983,818	86,510,386	87,354,964
E520 Fire	-	-	-	54,861,178	62,283,942	49,140,787
E530 District Court	-	-	-	14,254,390	14,846,413	13,522,003
E540 Attorney's Office	-	-	-	3,418,199	3,113,990	3,951,837
F610 Facilities & Fleet Management	-	-	-	4,296,027	3,621,428	2,466,982
F620 Fiscal Services	-	-	-	40,617,095	39,773,829	32,989,857
F630 Technology & Change Management	-	-	-	318,183	356,140	215,000
F640 Treasury	-	-	-	2,927,434	3,073,756	3,165,146
F650 Comptroller's Office	-	-	-	1,753,644	709,605	1,355,751
G110 Retirement Activities				-	-	-
G310 Other Activities	-	-	-	9,916	18,013	7,237,000
TOTAL USES	$ 216,540	$ 191,500	$ 161,500	$ 548,531,842	$ 491,419,500	$ 443,316,814
Net Increase (Decrease) in Fund Balance	$ 171,893	$ 136,275	$ 138,225	$ (17,000,586)	$ (29,119,816)	$ (6,066,071)
General Contingencies and Reserves	(31,650)	-	-	(7,649,958)	-	-
Fund Balance - July 1	1,879,129	2,019,372	2,155,647	305,080,131	280,429,587	251,309,770
Fund Balance - June 30	$ 2,019,372	$ 2,155,647	$ 2,293,872	$ 280,429,587	$ 251,309,770	$ 245,243,700

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	ENTERPRISE FUNDS		
	2025 Actual	2026 Estimated	2027 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	187,190	190,000	192,500
500 Intergovernmental Revenues	9,581,290	1,627,937	-
600 Charges for Services	158,040,420	161,191,953	162,780,978
655 Fines and Forfeitures	1,779,148	1,466,531	1,800,000
664 Interest and Rents	9,869,278	8,259,710	6,243,128
671 Other Revenue	8,554,277	2,332,924	1,220,171
695 Other Financing Sources	33,901,945	59,951,308	73,678,020
TOTAL SOURCES	$ 221,913,548	$ 235,020,363	$ 245,914,797
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	163,469,551	188,002,938	204,830,082
B230 Parks Operations	-	-	-
C310 Design Devt & Community Engagement	-	-	-
C315 Economic Development Dept	-	-	-
C320 Engineering	-	-	-
C330 Enterprise Services	-	-	-
C335 Parking and Mobility	30,981,956	28,076,384	30,116,637
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	1,163,295	1,466,827	1,493,622
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 195,614,801	$ 217,546,149	$ 236,440,341
Net Increase (Decrease) in Fund Balance	$ 26,298,747	$ 17,474,214	$ 9,474,456
General Contingencies and Reserves	(21,887,500)	(22,695,000)	(24,358,373)
Fund Balance - July 1	160,906,731	165,317,978	160,097,192
Fund Balance - June 30	$ 165,317,978	$ 160,097,192	$ 145,213,275

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	INTERNAL SERVICE FUNDS		
	2025 Actual	2026 Estimated	2027 Budget
FINANCIAL SOURCES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	215,995	188,000	176,000
500 Intergovernmental Revenues	168,683	1,403,191	194,187
600 Charges for Services	57,851,770	56,992,351	60,137,831
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	22,089,967	23,552,095	21,575,108
671 Other Revenue	7,508,613	9,262,843	9,944,809
695 Other Financing Sources	4,381,220	690,500	1,255,433
TOTAL SOURCES	$ 92,216,249	$ 92,088,980	$ 93,283,368
EXPENDITURES:			
A110 Public Library	$ -	$ -	$ -
A120 Clerk's Office	-	-	-
A130 Executive Office	-	-	-
B210 Community Services	-	-	-
B220 Public Services	7,001,439	7,826,730	8,755,419
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	46,109,710	44,671,298	46,641,039
E510 Police/Dispatch/OPA	-	-	-
E520 Fire	-	-	-
E530 District Court	-	-	-
E540 Attorney's Office	-	-	-
F610 Facilities & Fleet Management	30,180,851	32,083,167	29,537,324
F620 Fiscal Services	-	-	-
F630 Technology & Change Management	12,421,046	11,184,907	8,493,808
F640 Treasury	-	-	-
F650 Comptroller's Office	-	-	-
G310 Other Activities	-	-	-
TOTAL USES	$ 95,713,047	$ 95,766,102	$ 93,427,589
Net Increase (Decrease) in Fund Balance	$ (3,496,798)	$ (3,677,122)	$ (144,221)
General Contingencies and Reserves	-	-	-
Fund Balance - July 1	76,945,937	73,449,139	69,772,017
Fund Balance - June 30	$ 73,449,139	$ 69,772,017	$ 69,627,796

CITY OF GRAND RAPIDS, MICHIGAN
SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
2025 - 2027
JULY 1, 2026

	FIDUCIARY FUNDS		
	2025 Actual	2026 Estimated	2027 Budget
REVENUES:			
401 Taxes	$ -	$ -	$ -
450 Licenses and Permits	-	-	-
500 Intergovernmental Revenues	-	-	-
600 Charges for Services	5,920,097	6,385,856	6,558,117
655 Fines and Forfeitures	-	-	-
664 Interest and Rents	6,912,548	3,617,733	3,648,878
671 Other Revenue	-	-	-
695 Other Financing Sources	-	-	-
TOTAL SOURCES	$ 12,832,645	$ 10,003,589	$ 10,206,995
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	11,373,924	12,887,183	12,854,665
TOTAL USES	$ 11,373,924	$ 12,887,183	$ 12,854,665
Net Increase (Decrease) in Fund Balance	$1,458,721	($2,883,594)	($2,647,670)
General Contingencies and Reserves	-	-	-
Retained Earnings - July 1	78,437,720	79,896,441	77,012,847
Retained Earnings - June 30	$ 79,896,441	$ 77,012,847	$ 74,365,177

TOTAL FUND BALANCE & PROJECTED CHANGES BY FUND TYPE - FY2027

**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	$ 86,056,613	$ 86,201,216	$ 144,603	0.17%
Special Revenue F	$ 89,438,176	$ 83,710,689	$ (5,727,487)	-6.40%
Capital Improveme	$ 73,659,334	$ 73,037,922	$ (621,412)	-0.84%
Debt Service	$ -	$ -	$ -	-
Permanent Funds	$ 2,155,647	$ 2,293,872	$ 138,225	6.41%
Enterprise Funds	$ 160,097,192	$ 145,213,275	$ (14,883,917)	-9.30%
Internal Service Fu	$ 69,772,017	$ 69,627,796	$ (144,221)	-0.21%
Fiduciary Funds	$ 77,012,847	$ 74,365,177	$ (2,647,670)	-3.44%
Total:	**$ 558,191,827**	**$ 534,449,948**	**$ (23,741,879)**	**-4.25%**

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 sub-fund of the General Fund.

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

This fund may be used for the following purposes:

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

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

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

Major Revenue Source: Income Taxes; Property Taxes; Statutory Revenue Sharing; Grants and Charges for Services.
Fund Balance Policy: Maintain an assigned fund balance reserve of 15%.

Grand Rapids, MI - FMS
Statement of Operations
1020 - Budget Stabilization

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
69501000-Other Financing Sources	1,000,000	0	7,000,000	0	0	0	0	0	0
Total Revenues	**1,000,000**	**0**	**7,000,000**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
NET INCOME (LOSS)	**1,000,000**	**0**	**7,000,000**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	**17,798,835**	**18,798,835**	**18,798,835**	**18,798,835**	**25,798,835**	**25,798,835**	**25,798,835**	**25,798,835**	**25,798,835**
Ending Fund Balance	**18,798,835**	**18,798,835**	**25,798,835**	**18,798,835**	**25,798,835**	**25,798,835**	**25,798,835**	**25,798,835**	**25,798,835**

General Operating Fund Total Expenditures	196,527,708	Total GOF Expenditures		207,865,938	206,850,878	214,808,494	222,459,584	225,667,168	229,761,361
Transfer to BSF	(1,000,000)			(7,000,000)	0	0	0	0	0
	195,527,708			200,865,938	206,850,878	214,808,494	222,459,584	225,667,168	229,761,361
10% of GOF Expenditures	19,552,771			20,086,594	20,685,088	21,480,849	22,245,958	22,566,717	22,976,136
Reserve Targets:									
Operating Transfer from General Operating Fund	1,000,000			7,000,000	0	0	0	0	0
Interest Revenue (Treasurer)	0			0	0	0	0	0	0
Cumulative Budget Stabilization Fund Reserves	18,798,835			25,798,835	25,798,835	25,798,835	25,798,835	25,798,835	25,798,835
Percent of Total General Operating Fund Expenditures	9.6%			12.8%	**12.5%**	12.0%	11.6%	11.4%	11.2%

Supplemental Detail:									
695 Other Financing Sources - Baseline	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - Income Tax Growth Estimate	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - Treasurer Interest Revenue	0	0	0	0	0	0	0	0	0
695 Other Financing Sources - From GOF	1,000,000	0	7,000,000	0	0	0	0	0	0
	1,000,000	0	7,000,000	0	0	0	0	0	0

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
1010-General Operating Fund

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	19,063,039	19,108,130	19,284,027	19,317,337	19,790,869	20,306,870	20,804,636	21,267,681	21,741,275
43001000-Income Taxes	126,305,952	118,939,111	118,939,111	123,650,101	127,466,376	131,315,778	135,444,357	139,313,303	143,368,824
45001000-Licenses & Permits	2,151,481	2,152,435	2,152,435	2,172,862	1,892,027	1,834,623	1,785,334	1,742,503	1,705,084
51001000-Federal Grants	6,206,822	988,600	988,600	203,275	663,880	0	0	0	0
53001000-State Grants	27,963,632	27,252,184	27,252,184	29,327,754	28,484,708	28,847,380	29,216,253	29,491,433	29,873,027
58001000-Contributions from Local Units	2,265,158	2,125,404	2,125,404	2,224,332	2,011,467	2,011,526	2,011,587	2,011,650	2,011,650
61001000-Charges for Services	15,756,741	17,747,073	18,147,073	18,504,983	17,124,784	16,901,968	17,223,663	17,605,714	18,007,803
65001000-Fines and Forfeitures	1,692,925	2,150,000	2,150,000	2,161,106	2,389,000	2,440,020	2,441,060	2,442,122	2,442,122
66001000-Investment Income and Rentals	10,380,603	4,886,699	4,886,699	5,518,906	5,152,143	4,498,395	3,704,235	2,963,299	2,962,616
67001000-Other Revenues	1,478,489	330,069	10,101,561	776,038	312,915	342,931	648,247	352,951	332,745
69501000-Other Financing Sources	1,690,876	1,713,850	1,713,850	1,698,095	1,707,312	1,715,642	1,722,943	1,728,382	1,733,723
Total Revenues	**214,955,718**	**197,393,555**	**207,740,944**	**205,554,789**	**206,995,481**	**210,215,133**	**215,002,315**	**218,919,038**	**224,178,869**
Expenditures									
71001000-Personal Services	125,217,523	135,746,715	139,543,759	137,739,567	144,519,357	152,133,653	157,150,901	158,792,973	160,737,301
75001000-Supplies	2,792,630	2,863,390	3,368,410	3,618,270	2,853,673	3,039,108	3,190,430	3,204,962	3,309,279
81001000-Other Services and Charges	37,102,410	39,735,344	52,855,360	42,653,170	40,596,290	40,547,674	42,216,521	43,075,923	44,571,079
97001000-Capital Outlays	2,394,981	1,563,012	2,418,012	2,000,948	2,114,219	1,585,671	1,629,942	1,707,372	1,828,290
99001000-Debt Service	1,766,093	0	0	1,525	0	0	0	0	0
99501000-Other Financing	8,235,897	2,125,037	7,871,935	5,184,467	2,844,055	2,010,478	2,041,881	2,067,545	2,090,227
Appropriation Lapse	0	-6,450,000	-6,450,000	-2,580,000	-7,406,582	-6,866,189	-7,108,110	-7,207,939	-7,336,053
Contingent Appropriation	0	1,500,000	0	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Parks Subsidy (Maintenance of Effort)	7,951,981	8,423,316	8,423,316	8,423,316	8,884,453	9,262,686	9,592,606	9,730,919	9,907,463
Vital Streets	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
61st District Court Fund Subsidy	9,216,193	9,974,675	9,974,675	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413	12,303,775
Budget Stabilization Fund	1,000,000	0	7,000,000	0	0	0	0	0	0
Total Expenditures	**196,527,708**	**196,331,489**	**225,855,467**	**207,865,938**	**206,850,878**	**214,808,494**	**222,459,584**	**225,667,168**	**229,761,361**
NET INCOME (LOSS)	**18,428,010**	**1,062,066**	**-18,114,523**	**-2,311,149**	**144,603**	**-4,593,361**	**-7,457,269**	**-6,748,130**	**-5,582,492**
Beginning Fund Balance	77,558,060	88,367,762	88,367,762	88,367,762	86,056,613	86,201,216	81,607,855	74,150,586	67,402,456
Assigned/Committed Funds	-7,618,308	0	0	0	0	0	0	0	0
Ending Fund Balance	88,367,762	89,429,828	70,253,239	86,056,613	86,201,216	81,607,855	74,150,586	67,402,456	61,819,964
Reserve Targets									
Fund Balance as Percentage of Total Expenditures	44.96%	45.55%	31.11%	41.40%	41.67%	37.99%	33.33%	29.87%	26.91%
Assigned to Operations-15% of Total Expenditures	29,479,156	29,449,723	33,878,320	31,179,891	31,027,632	32,221,274	33,368,938	33,850,075	34,464,204
Unassigned Fund Balance	58,888,606	59,980,105	36,374,919	54,876,722	55,173,584	49,386,581	40,781,648	33,552,381	27,355,760
Unassigned Fund Balance as % of Total Expenditures	29.96%	30.55%	16.11%	26.40%	26.7%	22.99%	18.33%	14.87%	11.91%

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY BUDGET OBJECT - REVENUE
GENERAL FUND (1010)

Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
4010-Taxes	$147,257,245	$151,622,648	$156,248,993	$160,580,984	$165,110,099
4500-Licenses & Permits	$1,892,027	$1,834,623	$1,785,334	$1,742,503	$1,705,084
5010-Federal Grants	$663,880	$0	$0	$0	$0
5390-State Grants	$28,484,708	$28,847,380	$29,216,253	$29,491,433	$29,873,027
5800-Contribution from Local Units	$2,011,467	$2,011,526	$2,011,587	$2,011,650	$2,011,650
6000-Charges for Services	$17,124,784	$16,901,968	$17,223,663	$17,605,714	$18,007,803
6550-Fines & Forfeitures	$2,389,000	$2,440,020	$2,441,060	$2,442,122	$2,442,122
6640-Investment Income & Rentals	$5,152,143	$4,498,395	$3,704,235	$2,963,299	$2,962,616
6710-Other Revenues	$312,915	$342,931	$648,247	$352,951	$332,745
6950-Other Financing Sources	$1,707,312	$1,715,642	$1,722,943	$1,728,382	$1,733,723
Grand Total	**$206,995,480**	**$210,215,132**	**$215,002,315**	**$218,919,036**	**$224,178,869**

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY DEPT & BUDGET OBJECT - REVENUE
GENERAL FUND (1010)

Department Number and Name	Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
101-City Commission	6000-Charges for Services	$75	$75	$75	$75	$75
	101-City Commission Total	**$75**	**$75**	**$75**	**$75**	**$75**
172-Executive Office	4500-Licenses & Permits	$71,215	$73,351	$74,818	$75,567	$76,322
	6000-Charges for Services	$159,222	$161,637	$163,295	$164,141	$164,995
	6640-Investment Income & Rentals	$133,200	$137,196	$139,940	$141,339	$142,752
	6950-Other Financing Sources	$140,000	$140,000	$140,000	$140,000	$140,000
	172-Executive Office Total	**$503,636**	**$512,184**	**$518,053**	**$521,046**	**$524,070**
191-Comptroller	6000-Charges for Services	$350	$350	$350	$350	$350
	6710-Other Revenues	$7,500	$7,500	$7,500	$7,500	$7,500
	191-Comptroller Total	**$7,850**	**$7,850**	**$7,850**	**$7,850**	**$7,850**
212-Fiscal Services	5010-Federal Grants	$663,880	$0	$0	$0	$0
	212-Fiscal Services Total	**$663,880**	**$0**	**$0**	**$0**	**$0**
215-Clerk	4500-Licenses & Permits	$204,000	$200,000	$200,000	$200,000	$200,000
	6000-Charges for Services	$10,000	$10,000	$10,000	$10,000	$10,000
	6640-Investment Income & Rentals	$35,000	$35,000	$35,000	$35,000	$35,000
	6710-Other Revenues	$0	$0	$323,500	$0	$0
	215-Clerk Total	**$249,000**	**$245,000**	**$568,500**	**$245,000**	**$245,000**
253-Treasurer	4010-Taxes	$19,775,869	$20,291,870	$20,789,636	$21,252,681	$21,726,275
	5390-State Grants	$223,510	$223,510	$223,510	$223,510	$223,510
	6000-Charges for Services	$17,000	$16,000	$16,000	$16,000	$16,000
	6550-Fines & Forfeitures	$2,338,000	$2,388,000	$2,388,000	$2,388,000	$2,388,000
	6640-Investment Income & Rentals	$4,983,943	$4,326,199	$3,529,296	$2,786,960	$2,784,864
	6710-Other Revenues	$74,000	$74,500	$75,000	$75,000	$75,000
	253-Treasurer Total	**$27,412,322**	**$27,320,079**	**$27,021,442**	**$26,742,151**	**$27,213,649**
255-Income Tax	4010-Taxes	$127,466,376	$131,315,778	$135,444,357	$139,313,303	$143,368,824
	255-Income Tax Total	**$127,466,376**	**$131,315,778**	**$135,444,357**	**$139,313,303**	**$143,368,824**
257-Assessor	6000-Charges for Services	$42,250	$42,250	$42,250	$42,250	$42,250
	6710-Other Revenues	$1,000	$1,000	$1,000	$1,000	$1,000
	257-Assessor Total	**$43,250**	**$43,250**	**$43,250**	**$43,250**	**$43,250**
261-General Administration	4010-Taxes	$15,000	$15,000	$15,000	$15,000	$15,000
	4500-Licenses & Permits	$861,619	$792,689	$729,274	$670,932	$617,258
	5390-State Grants	$27,437,336	$27,788,339	$28,145,309	$28,408,348	$28,777,558
	6000-Charges for Services	$8,733,183	$8,294,422	$8,415,360	$8,569,227	$8,741,419
	6710-Other Revenues	$9,350	$9,350	$9,350	$9,350	$9,350
	261-General Administration Total	**$37,056,488**	**$36,899,800**	**$37,314,293**	**$37,672,857**	**$38,160,585**
266-Attorney	6000-Charges for Services	$12,500	$12,500	$12,500	$12,500	$12,500
	266-Attorney Total	**$12,500**	**$12,500**	**$12,500**	**$12,500**	**$12,500**
271-Admin Services Support	6710-Other Revenues	$40,000	$40,000	$40,000	$40,000	$40,000
	271-Admin Services Support Total	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY DEPT & BUDGET OBJECT - REVENUE
GENERAL FUND (1010)

Department Number and Name	Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
301-Police	4500-Licenses & Permits	$14,500	$14,500	$14,500	$14,500	$14,500
	5390-State Grants	$240,400	$240,400	$240,400	$240,400	$240,400
	6000-Charges for Services	$821,822	$863,303	$852,934	$864,329	$875,842
	6550-Fines & Forfeitures	$51,000	$52,020	$53,060	$54,122	$54,122
	6710-Other Revenues	$38,360	$62,727	$39,102	$63,484	$39,484
	6950-Other Financing Sources	$193,624	$201,954	$209,255	$214,694	$220,035
	301-Police Total	**$1,359,706**	**$1,434,904**	**$1,409,251**	**$1,451,529**	**$1,444,383**
325-Dispatch	5800-Contribution from Local Units	$2,011,467	$2,011,526	$2,011,587	$2,011,650	$2,011,650
	325-Dispatch Total	**$2,011,467**	**$2,011,526**	**$2,011,587**	**$2,011,650**	**$2,011,650**
336-Fire	5390-State Grants	$583,462	$595,131	$607,034	$619,175	$631,559
	6000-Charges for Services	$275,224	$284,992	$295,126	$305,641	$311,753
	336-Fire Total	**$858,686**	**$880,123**	**$902,160**	**$924,816**	**$943,312**
448-Street Lighting	6000-Charges for Services	$4,047,078	$4,168,490	$4,293,545	$4,422,353	$4,555,020
	6710-Other Revenues	$50,000	$51,500	$53,045	$54,636	$56,275
	448-Street Lighting Total	**$4,097,078**	**$4,219,990**	**$4,346,590**	**$4,476,989**	**$4,611,295**
533-Stormwater	4500-Licenses & Permits	$272,793	$286,183	$300,242	$315,004	$330,504
	6000-Charges for Services	$83,286	$87,450	$91,822	$96,413	$101,234
	533-Stormwater Total	**$356,079**	**$373,633**	**$392,064**	**$411,417**	**$431,738**
694-Community Development Services	6000-Charges for Services	$25,000	$25,000	$25,000	$25,000	$25,000
	694-Community Development Services	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
698-Our Community's Children	6710-Other Revenues	$92,657	$96,305	$99,699	$101,929	$104,084
	698-Our Community's Children Total	**$92,657**	**$96,305**	**$99,699**	**$101,929**	**$104,084**
701-Planning	4500-Licenses & Permits	$467,900	$467,900	$466,500	$466,500	$466,500
	6000-Charges for Services	$593,800	$562,386	$561,100	$559,800	$558,200
	6950-Other Financing Sources	$5,000	$5,000	$5,000	$5,000	$5,000
	701-Planning Total	**$1,066,700**	**$1,035,286**	**$1,032,600**	**$1,031,300**	**$1,029,700**
733-Code Compliance	6000-Charges for Services	$2,303,994	$2,373,113	$2,444,306	$2,517,635	$2,593,165
	6710-Other Revenues	$48	$49	$51	$52	$52
	6950-Other Financing Sources	$1,368,688	$1,368,688	$1,368,688	$1,368,688	$1,368,688
	733-Code Compliance Total	**$3,672,730**	**$3,741,850**	**$3,813,045**	**$3,886,375**	**$3,961,905**
Grand Total		**$206,995,480**	**$210,215,132**	**$215,002,315**	**$218,919,036**	**$224,178,869**

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY BUDGET OBJECT - EXPENSE
GENERAL FUND (1010)

Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
7010-Personnel Services	$144,519,357	$152,133,653	$157,150,901	$158,792,973	$160,737,301
7510-Supplies	$2,853,673	$3,039,108	$3,190,430	$3,204,962	$3,309,279
8000-Other Services and Charges	$40,596,290	$40,547,674	$42,216,521	$43,075,923	$44,571,079
9700-Capital Outlays	$2,114,219	$1,585,671	$1,629,942	$1,707,372	$1,828,290
9900-Debt Service	$0	$0	$0	$0	$0
9950-Other Financing	$16,767,339	$17,502,388	$18,271,790	$18,885,938	$19,315,412
Grand Total	**$206,850,878**	**$214,808,494**	**$222,459,583**	**$225,667,168**	**$229,761,361**

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENDITURE
GENERAL FUND (1010)

Department Number and Name	Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
101-City Commission	7010-Personnel Services	$ 693,364	$ 730,339	$ 740,759	$ 750,268	$ 760,291
	7510-Supplies	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	8000-Other Services and Charges	$ 161,019	$ 62,078	$ 66,262	$ 65,187	$ 66,090
	9700-Capital Outlays	$ 2,600	$ 3,500	$ 0	$ 2,500	$ 2,500
	101-City Commission Total	**$ 857,983**	**$ 796,917**	**$ 808,021**	**$ 818,955**	**$ 829,881**
172-Executive Office	7010-Personnel Services	$ 2,490,443	$ 2,640,249	$ 2,688,025	$ 2,721,230	$ 2,740,823
	7510-Supplies	$ 15,415	$ 17,850	$ 17,850	$ 17,850	$ 17,850
	8000-Other Services and Charges	$ 832,094	$ 847,639	$ 879,952	$ 905,797	$ 934,094
	9700-Capital Outlays	$ 40,300	$ 38,200	$ 11,200	$ 10,000	$ 20,000
	172-Executive Office Total	**$ 3,378,252**	**$ 3,543,938**	**$ 3,597,027**	**$ 3,654,877**	**$ 3,712,767**
191-Comptroller	7010-Personnel Services	$ 599,912	$ 631,985	$ 635,301	$ 638,220	$ 641,950
	7510-Supplies	$ 4,996	$ 5,145	$ 5,300	$ 5,459	$ 5,623
	8000-Other Services and Charges	$ 747,843	$ 767,127	$ 791,631	$ 816,518	$ 840,723
	9700-Capital Outlays	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	191-Comptroller Total	**$ 1,355,751**	**$ 1,407,257**	**$ 1,435,232**	**$ 1,463,197**	**$ 1,491,296**
212-Fiscal Services	7010-Personnel Services	$ 3,694,254	$ 3,921,459	$ 3,995,457	$ 4,038,881	$ 4,080,912
	7510-Supplies	$ 22,850	$ 21,750	$ 21,750	$ 21,750	$ 21,750
	8000-Other Services and Charges	$ 1,357,038	$ 1,262,446	$ 1,289,746	$ 1,318,311	$ 1,343,834
	9700-Capital Outlays	$ 12,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000
	212-Fiscal Services Total	**$ 5,086,142**	**$ 5,218,655**	**$ 5,319,953**	**$ 5,391,942**	**$ 5,459,496**
215-Clerk	7010-Personnel Services	$ 1,864,981	$ 1,701,428	$ 1,989,391	$ 1,734,636	$ 2,012,828
	7510-Supplies	$ 88,700	$ 58,200	$ 80,700	$ 43,200	$ 80,700
	8000-Other Services and Charges	$ 1,260,290	$ 1,020,678	$ 1,301,741	$ 935,577	$ 1,302,488
	9700-Capital Outlays	$ 12,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
	215-Clerk Total	**$ 3,225,971**	**$ 2,812,306**	**$ 3,403,832**	**$ 2,745,413**	**$ 3,428,016**
233-Purchasing	7010-Personnel Services	$ 414,940	$ 440,928	$ 445,333	$ 446,551	$ 448,471
	7510-Supplies	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	8000-Other Services and Charges	$ 140,985	$ 144,967	$ 149,253	$ 153,667	$ 157,684
	9700-Capital Outlays	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	233-Purchasing Total	**$ 567,925**	**$ 597,895**	**$ 606,586**	**$ 612,218**	**$ 618,155**
253-Treasurer	7010-Personnel Services	$ 2,080,915	$ 2,220,027	$ 2,267,915	$ 2,302,934	$ 2,331,938
	7510-Supplies	$ 22,150	$ 23,200	$ 24,200	$ 24,200	$ 24,200
	8000-Other Services and Charges	$ 714,760	$ 741,758	$ 768,249	$ 789,578	$ 809,757
	9700-Capital Outlays	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 13,500
	253-Treasurer Total	**$ 2,831,325**	**$ 2,998,485**	**$ 3,073,864**	**$ 3,130,212**	**$ 3,179,395**
255-Income Tax	7010-Personnel Services	$ 2,296,382	$ 2,431,097	$ 2,466,226	$ 2,487,667	$ 2,510,220
	7510-Supplies	$ 48,500	$ 62,000	$ 61,000	$ 65,000	$ 70,000
	8000-Other Services and Charges	$ 950,594	$ 977,663	$ 1,001,165	$ 1,024,980	$ 1,035,446
	9700-Capital Outlays	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	255-Income Tax Total	**$ 3,310,476**	**$ 3,485,760**	**$ 3,543,391**	**$ 3,592,647**	**$ 3,630,666**
257-Assessor	7010-Personnel Services	$ 2,060,815	$ 2,191,351	$ 2,246,208	$ 2,270,673	$ 2,284,697
	7510-Supplies	$ 24,587	$ 25,112	$ 25,637	$ 26,362	$ 27,087
	8000-Other Services and Charges	$ 613,818	$ 631,042	$ 669,602	$ 672,793	$ 692,232
	9700-Capital Outlays	$ 57,350	$ 11,400	$ 11,400	$ 12,350	$ 11,400
	257-Assessor Total	**$ 2,756,570**	**$ 2,858,905**	**$ 2,952,847**	**$ 2,982,178**	**$ 3,015,416**

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENDITURE
GENERAL FUND (1010)

Department Number and Name	Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
261-General Administration	7010-Personnel Services	$ 0	$ 0	$ 0	$ 0	$ 0
	7510-Supplies	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 11,500
	8000-Other Services and Charges	$ 3,917,069	$ 2,405,772	$ 2,414,213	$ 2,422,906	$ 2,431,697
	9950-Other Financing	$ 23,688,181	$ 24,028,140	$ 25,045,062	$ 25,764,436	$ 26,329,162
	261-General Administration Total	**$ 27,616,750**	**$ 26,445,412**	**$ 27,470,775**	**$ 28,198,842**	**$ 28,772,359**
266-Attorney	7010-Personnel Services	$ 3,471,047	$ 3,671,513	$ 3,817,149	$ 3,870,652	$ 3,902,273
	7510-Supplies	$ 112,810	$ 114,295	$ 115,838	$ 117,430	$ 117,430
	8000-Other Services and Charges	$ 355,980	$ 366,223	$ 376,522	$ 387,204	$ 396,724
	9700-Capital Outlays	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
	266-Attorney Total	**$ 3,951,837**	**$ 4,164,031**	**$ 4,321,509**	**$ 4,387,286**	**$ 4,428,427**
267-Communications	7010-Personnel Services	$ 1,307,080	$ 1,380,634	$ 1,394,716	$ 1,403,867	$ 1,416,547
	7510-Supplies	$ 7,972	$ 7,972	$ 7,472	$ 7,472	$ 7,472
	8000-Other Services and Charges	$ 327,212	$ 372,880	$ 353,438	$ 400,030	$ 373,051
	9700-Capital Outlays	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	267-Communications Total	**$ 1,647,264**	**$ 1,766,486**	**$ 1,760,626**	**$ 1,816,369**	**$ 1,802,070**
268-311 Customer Service	7010-Personnel Services	$ 176,774	$ 185,096	$ 185,705	$ 186,119	$ 186,794
	7510-Supplies	$ 21,342	$ 21,343	$ 21,342	$ 21,342	$ 24,923
	8000-Other Services and Charges	$ 37,637	$ 37,637	$ 37,637	$ 37,637	$ 37,637
	268-311 Customer Service Total	**$ 235,753**	**$ 244,076**	**$ 244,684**	**$ 245,098**	**$ 249,354**
270-Human Resources	7010-Personnel Services	$ 2,259,688	$ 2,406,054	$ 2,454,932	$ 2,478,010	$ 2,498,816
	7510-Supplies	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
	8000-Other Services and Charges	$ 1,519,248	$ 1,537,773	$ 1,561,369	$ 1,584,086	$ 1,604,446
	9700-Capital Outlays	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000
	270-Human Resources Total	**$ 3,815,936**	**$ 3,980,827**	**$ 4,053,301**	**$ 4,099,096**	**$ 4,140,262**
271-Admin Services Support	7010-Personnel Services	$ 599,142	$ 636,094	$ 647,759	$ 657,236	$ 660,520
	7510-Supplies	$ 8,200	$ 25,987	$ 25,977	$ 25,989	$ 25,989
	8000-Other Services and Charges	$ 632,583	$ 634,441	$ 640,637	$ 646,307	$ 651,315
	271-Admin Services Support Total	**$ 1,239,926**	**$ 1,296,522**	**$ 1,314,374**	**$ 1,329,533**	**$ 1,337,824**
301-Police	7010-Personnel Services	$ 60,907,867	$ 65,005,328	$ 66,973,175	$ 67,851,840	$ 68,586,143
	7510-Supplies	$ 1,350,721	$ 1,480,582	$ 1,584,702	$ 1,593,682	$ 1,626,301
	8000-Other Services and Charges	$ 12,452,894	$ 12,713,917	$ 13,216,227	$ 13,656,510	$ 14,058,946
	9700-Capital Outlays	$ 685,832	$ 269,956	$ 302,737	$ 333,358	$ 421,076
	301-Police Total	**$ 75,397,314**	**$ 79,469,783**	**$ 82,076,841**	**$ 83,435,390**	**$ 84,692,466**
308-Oversight & Public Accountability	7010-Personnel Services	$ 789,345	$ 847,283	$ 860,985	$ 874,568	$ 883,307
	7510-Supplies	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
	8000-Other Services and Charges	$ 2,140,297	$ 2,144,829	$ 2,148,917	$ 2,152,088	$ 2,154,729
	9700-Capital Outlays	$ 6,000	$ 7,000	$ 9,000	$ 9,000	$ 9,000
	308-Oversight & Public Accountability Total	**$ 2,947,642**	**$ 3,011,112**	**$ 3,030,902**	**$ 3,047,656**	**$ 3,059,036**
325-Dispatch	7010-Personnel Services	$ 7,336,057	$ 7,671,406	$ 7,839,150	$ 7,985,568	$ 8,131,132
	7510-Supplies	$ 60,509	$ 62,325	$ 64,195	$ 66,119	$ 68,103
	8000-Other Services and Charges	$ 609,211	$ 626,955	$ 651,843	$ 672,346	$ 693,649
	9700-Capital Outlays	$ 8,551	$ 8,808	$ 9,175	$ 9,451	$ 9,735
	325-Dispatch Total	**$ 8,014,328**	**$ 8,369,494**	**$ 8,564,363**	**$ 8,733,484**	**$ 8,902,619**
	7010-Personnel Services	$ 41,820,789	$ 43,149,904	$ 45,004,228	$ 45,449,306	$ 45,895,461
	7510-Supplies	$ 323,255	$ 339,461	$ 354,838	$ 370,178	$ 370,178

CITY OF GRAND RAPIDS
FY2027 FINAL FISCAL PLAN
FUND SUMMARY BY DEPT & BUDGET OBJECT - EXPENDITURE
GENERAL FUND (1010)

Department Number and Name	Budget Object Rollup Code and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
336-Fire	8000-Other Services and Charges	$ 4,943,355	$ 6,377,012	$ 6,787,551	$ 7,157,466	$ 7,525,975
	9700-Capital Outlays	$ 1,033,295	$ 976,697	$ 1,020,477	$ 1,058,891	$ 1,086,713
	9950-Other Financing	$ 145,093	$ 1,603	$ 1,652	$ 1,702	$ 1,702
	336-Fire Total	**$ 48,265,787**	**$ 50,844,677**	**$ 53,168,746**	**$ 54,037,543**	**$ 54,880,029**
448-Street Lighting	7010-Personnel Services	$ 2,044,316	$ 2,179,682	$ 2,238,460	$ 2,291,947	$ 2,329,581
	7510-Supplies	$ 594,693	$ 612,534	$ 630,910	$ 649,837	$ 672,581
	8000-Other Services and Charges	$ 3,782,519	$ 3,734,362	$ 3,861,597	$ 3,992,751	$ 4,132,464
	9700-Capital Outlays	$ 27,291	$ 28,110	$ 28,953	$ 29,822	$ 30,866
	9950-Other Financing	-$ 193,623	-$ 196,871	-$ 204,026	-$ 211,223	-$ 218,361
	448-Street Lighting Total	**$ 6,255,196**	**$ 6,357,817**	**$ 6,555,894**	**$ 6,753,134**	**$ 6,947,131**
533-Stormwater	7010-Personnel Services	$ 907,992	$ 975,373	$ 998,561	$ 1,013,291	$ 1,021,886
	7510-Supplies	$ 14,940	$ 14,940	$ 14,940	$ 14,940	$ 14,940
	8000-Other Services and Charges	$ 1,530,630	$ 1,535,581	$ 1,608,830	$ 1,609,141	$ 1,622,421
	9700-Capital Outlays	$ 15,000	$ 21,000	$ 16,000	$ 21,000	$ 16,000
	9950-Other Financing	$ 28,694	$ 30,129	$ 31,636	$ 33,218	$ 33,218
	533-Stormwater Total	**$ 2,497,256**	**$ 2,577,023**	**$ 2,669,967**	**$ 2,691,590**	**$ 2,708,465**
694-Community Development Services	7010-Personnel Services	412512	434381	443210	444687	446754
	7510-Supplies	3000	3000	3000	3000	3000
	8000-Other Services and Charges	110084	113260	115438	117665	118751
	694-Community Development Services Total	**$ 525,595**	**$ 550,640**	**$ 561,649**	**$ 565,352**	**$ 568,505**
698-Our Community's Children	7010-Personnel Services	$ 344,916	$ 360,528	$ 362,146	$ 363,211	$ 364,736
	7510-Supplies	$ 1,525	$ 1,884	$ 2,251	$ 2,624	$ 2,624
	8000-Other Services and Charges	$ 115,869	$ 122,130	$ 122,652	$ 123,284	$ 124,770
	9700-Capital Outlays	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
	698-Our Community's Children Total	**$ 471,310**	**$ 493,542**	**$ 496,049**	**$ 498,119**	**$ 501,130**
701-Planning	7010-Personnel Services	$ 2,065,893	$ 2,186,778	$ 2,227,292	$ 2,246,830	$ 2,266,062
	7510-Supplies	$ 30,000	$ 44,000	$ 31,000	$ 31,000	$ 31,000
	8000-Other Services and Charges	$ 519,978	$ 527,893	$ 536,884	$ 546,000	$ 554,079
	9700-Capital Outlays	$ 147,500	$ 109,500	$ 109,500	$ 109,500	$ 109,500
	9950-Other Financing	$ 5,576	$ 5,576	$ 5,576	$ 5,744	$ 5,744
	701-Planning Total	**$ 2,768,947**	**$ 2,873,746**	**$ 2,910,252**	**$ 2,939,074**	**$ 2,966,385**
728-Economic Development	7010-Personnel Services	$ 591,986	$ 624,012	$ 634,861	$ 638,035	$ 641,939
	7510-Supplies	$ 1008	$ 1,028	$ 1,028	$ 1,028	$ 1,028
	8000-Other Services and Charges	$ 108,365	$ 110,957	$ 111,663	$ 112,361	$ 113,070
	728-Economic Development Total	**$ 701,359**	**$ 735,997**	**$ 747,552**	**$ 751,424**	**$ 756,037**
733-Code Compliance	7010-Personnel Services	$ 3,287,947	$ 3,510,725	$ 3,593,954	$ 3,646,745	$ 3,693,218
	7510-Supplies	$ 32,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
	8000-Other Services and Charges	$ 714,918	$ 730,654	$ 753,501	$ 775,733	$ 795,007
	9950-Other Financing	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
	733-Code Compliance Total	**$ 4,534,865**	**$ 4,773,379**	**$ 4,879,455**	**$ 4,954,478**	**$ 5,020,225**
907-Long Term Debt	Appropriation Lapse (Long Term Debt)	($ 7,406,582)	($ 6,866,189)	($ 7,108,110)	($ 7,207,939)	($ 7,336,053)
	907-Long Term Debt Total	**($ 7,406,582)**	**($ 6,866,189)**	**($ 7,108,110)**	**($ 7,207,939)**	**($ 7,336,053)**
Grand Total		**$ 206,850,878**	**$ 214,808,494**	**$ 222,459,583**	**$ 225,667,168**	**$ 229,761,361**

DEPARTMENT 261 - GENERAL ADMINISTRATION - REVENUES

	INTERGOVERNMENTAL REVENUES	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FY29	FY30	FY31
26125/1010/43900000	Cannabis State Excise Tax Distribution	1,400,000	1,400,000	1,458,462	1,250,000	1,250,000	1,250,000	1,150,000	1,150,000
26135/1010/57410000	State Shared Revenues	21,581,076	21,581,076	21,792,511	21,298,257	21,649,260	22,006,230	22,369,269	22,738,479
26135/1010/57410000	CVTRS Revenues & Internet Sales Tax	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079
26135/1010/57620000	Public Safety Funding	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
	INTERGOVERNMENTAL REVENUES SUBTOTAL:	**$ 26,170,155**	**$ 26,170,155**	**$ 28,140,052**	**$ 27,437,336**	**$ 27,788,339**	**$ 28,145,309**	**$ 28,408,348**	**$ 28,777,558**

	CHARGES FOR SERVICES	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FY29	FY30	FY31
26130/1010/47700000	Cable Consent Fees	1,160,727	1,160,727	936,542	861,619	792,689	729,274	670,932	617,258
26135/1010/62600000	Steam Franchise	71,698	71,698	71,698	73,848	76,064	78,346	80,696	83,117
26180/1010/62600000	One North Division	57,425	57,425	57,425	58,430	59,452	14,927	-	-
	CHARGES FOR SERVICES SUBTOTAL:	**$ 1,289,850**	**$ 1,289,850**	**$ 1,065,665**	**$ 993,897**	**$ 928,205**	**$ 822,547**	**$ 751,628**	**$ 700,375**

	OTHER REVENUE	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FY29	FY30	FY31
26130/1010/67430000	Tax donations - Veteran flags	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
26130/1010/68710000	Kent County - Veteran flags	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
26130/1010/42600000	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
26135/1010/52800000	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	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FY29	FY30	FY31
26135/1010/63400000	Contributions from Other Funds A87	10,704,848	10,704,848	10,704,848	9,649,353	9,228,322	9,412,891	9,601,154	9,793,178
26135/1010/63400000	CD Grants A87	(455,218)	(455,218)	(455,218)	(454,585)	(463,676)	(472,949)	(482,409)	(492,058)
26135/1010/63400000	MI Justice Training Grant A87	(8,411)	(8,411)	(8,411)	(6,736)	(6,871)	(7,008)	(7,148)	(7,291)
26135/1010/63400000	Property Mgt-Receivership A87	(1,191)	(1,191)	(1,191)	(564)	(575)	(587)	(599)	(611)
26135/1010/63400000	Drug Law Enforcement Grant A87	(11,807)	(11,807)	(11,807)	(11,098)	(11,320)	(11,546)	(11,777)	(12,013)
26135/1010/63400000	Belknap Ice Arena A87	(24,157)	(24,157)	(24,157)	(3,580)	(3,652)	(3,725)	(3,800)	(3,876)
26135/1010/63400000	GR Building Authority A87	(2,987)	(2,987)	(2,987)	(3,312)	(3,378)	(3,446)	(3,515)	(3,585)
26135/1010/63400000	Uptown Business Improvement District A-87	(5,338)	(5,338)	(5,338)	(4,878)	(4,976)	(5,076)	(5,178)	(5,282)
26135/1010/63400000	Corridor Improvement Districts	(62,178)	(62,178)	(62,178)	(53,767)	(54,842)	(55,939)	(57,058)	(58,199)
26135/1010/63400000	Historical Commission A87	(860)	(860)	(860)	(1,710)	(1,744)	(1,779)	(1,815)	(1,851)
26135/1010/63400000	Michigan Indigent Defense Commission	(56,130)	(56,130)	(56,130)	(56,331)	(57,458)	(58,607)	(59,779)	(60,975)
26135/1010/63400000	Other Grants A87	(42,658)	(42,658)	(42,658)	(106,157)	(108,280)	(110,446)	(112,655)	(114,908)
26135/1010/63400000	Police Grant A87	(168,820)	(168,820)	(168,820)	(135,440)	(138,149)	(140,912)	(143,730)	(146,605)
26135/1010/63400000	Fire Grant A87	(62,751)	(62,751)	(62,751)	(70,851)	(72,268)	(73,713)	(75,187)	(76,691)
26135/1010/63400000	Vital Streets - Non-Bond - A-87	(55,897)	(55,897)	(55,897)	(88,741)	(90,516)	(92,326)	(94,173)	(96,056)
26135/1010/63400000	Vital Streets - Operating - A-87	(9,968)	(9,968)	(9,968)	(3,553)	(3,624)	(3,696)	(3,770)	(3,845)
26135/1010/63400000	Major Streets - A-87	(4,073)	(4,073)	(4,073)	(5,515)	(5,625)	(5,738)	(5,853)	(5,970)
26135/1010/63400000	Major Streets-Vital Streets	(21,654)	(21,654)	(21,654)	(28,473)	(29,042)	(29,623)	(30,215)	(30,819)
26135/1010/63400000	Local Streets-Vital Streets	(7,446)	(7,446)	(7,446)	(13,157)	(13,420)	(13,688)	(13,962)	(14,241)
	OTHER FINANCING SOURCES SUBTOTAL:	**$ 9,703,304**	**$ 9,703,304**	**$ 9,703,304**	**$ 8,600,905**	**$ 8,158,906**	**$ 8,322,087**	**$ 8,488,531**	**$ 8,658,302**

		FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FY29	FY30	FY31
	GRAND TOTAL:	***$ 37,187,659***	***$ 37,187,659***	***$ 38,933,371***	***$ 37,056,488***	***$ 36,899,800***	***$ 37,314,293***	***$ 37,672,857***	***$ 38,160,585***

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

PERSONAL SERVICES		PERSONAL SERVICES	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FY28	FORECAST FY29	FY30	FY31
26130/1010	71200000	Pension - Supplemental - to Northern Trust	$ 2,200	$ 2,200	$ 2,200	$ -	$ -	$ -	$ -	$ -
26135/1010	71990000	Labor Bargaining Placeholder	$ 2,959,656	$ 948,417	$ 1,101,544	$ -	$ -	$ -	$ -	$ -
		PERSONAL SERVICES SUBTOTAL:	**$ 2,961,856**	**$ 950,617**	**$ 1,103,744**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SUPPLIES		SUPPLIES	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FY28	FORECAST FY29	FY30	FY31
26130/1010	75200000	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	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FY28	FORECAST FY29	FY30	FY31
26130/1010	80100000	Kent Community Action - Administrative	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
26130/1010	80100000	Kent Community Action - Operating Support	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
26130/1010	80100000	Act 425 Agreement / Oakleigh Woods	10,000	10,000	11,260	18,000	18,000	18,000	18,000	18,000
26130/1010	80100000	Act 425 Agreement / Steelcase	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
26130/1010	80100000	Act 425 / Walker Industrial	100,000	100,000	167,676	185,000	185,000	185,000	185,000	185,000
26130/1010	80100000	Area Agency on Aging of Western Michigan	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
26130/1010	80100000	State and Federal Legislative Consultants	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
26130/1010	80100000	Grand Rapids Cable Access Center (GRCMC)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
26130/1010	80100000	Grand Rapids Sister Cities	50,000	50,000	50,000	74,000	74,000	74,000	74,000	74,000
26130/1010	80100000	Independent Financial Audit	181,775	181,775	211,530	213,800	219,225	219,225	219,225	219,225
26130/1010	80100000	Right Place - General Support	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
26130/1010	80100000	Mayor's Innovation Project Membership	3,000	3,000	3,000					
26130/1010	80100000	250th Anniversary of the Declaration of Independence	20,000	20,000	20,000	-	-	-	-	-
26130/1010	80100000	SAFE Initiative	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
26130/1010	80100000	NOBL for Belknap Lookout Neighborhood	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
26130/1010	80100000	Zoning Ordinance Update	150,000	150,000	150,000	150,000	-	-	-	-
26130/1010	80100000	Housing Next Support	100,000	135,000	135,000	100,000	-	-	-	-
26130/1010	80100000	Third Ward Equity	1,000,000	850,000	1,000,000	1,000,000	-	-	-	-
26130/1010	80100000	ArtPrize 2.0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
26130/1010	80100000	Renewable Energy Credits	125,000	125,000	125,000	125,000	-	-	-	-
26130/1010	80100000	Children's Advocacy Center Sponsorship	66,000	66,000	66,000	80,000	80,000	80,000	80,000	80,000
26130/1010	80100000	Disaster Relief Funding	-	-	-	100,000	-	-	-	-
26130/1010	80100000	Children's Commonwealth Sponsorship	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
26130/1010	80100000	Black Business Support	50,000	50,000	50,000	50,000	-	-	-	-
26130/1010	90000000	Printing and Publishing-Census and ACFR	900	900	900	900	900	900	900	900
26130/1010	95800000	Grand Valley Metro Council / GRETS	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
26130/1010	95800000	Michigan Municipal League	33,000	33,000	38,335	38,335	38,335	38,335	38,335	38,335
26130/1010	95800000	National League of Cities	13,000	13,000	13,573	13,573	13,573	13,573	13,573	13,573
26130/1010	95800000	U.S. Conference of Mayors	12,500	12,500	13,870	14,250	15,000	15,750	16,500	17,250
26130/1010	95800000	West MI Regional Planning	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
26130/1010	82870000	Emergency Operations Center Subsidy	13,883	13,883	13,883	14,918	15,518	16,046	16,580	16,953
26130/1010	82820000	Engineering Non-Project Costs	302,444	302,444	302,444	250,000	255,000	260,100	265,302	270,608
26135/1010	80100000	Michigan Municipal Services Authority (MMSA) CGI Administration Fee	75,000	75,000	75,000	-				
26160/1010	80100000	Promotional and Advertising	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
26180/1010	84000000	One North Division (Secretary of State)	33,653	33,653	33,653	27,543	29,471	31,534	33,741	36,103
		OTHER SERVICES & CHARGES SUBTOTAL:	**$ 3,801,905**	**$ 3,686,905**	**$ 3,942,874**	**$ 3,917,069**	**$ 2,405,772**	**$ 2,414,213**	**$ 2,422,906**	**$ 2,431,697**

DEPARTMENT 261 - GENERAL ADMINISTRATION - EXPENDITURES

APPROPRIATION LAPSE		APPROPRIATION LAPSE	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FORECAST FY29	FORECAST FY30	FORECAST FY31
90799/1010	99590000	Appropriation Lapse	(6,450,000)	(6,450,000)	(2,580,000)	(7,406,582)	(6,866,189)	(7,108,110)	(7,207,939)	(7,336,053)
		APPROPRIATION LAPSE SUBTOTAL:	**$ (6,450,000)**	**$ (6,450,000)**	**$ (2,580,000)**	**$ (7,406,582)**	**$ (6,866,189)**	**$ (7,108,110)**	**$ (7,207,939)**	**$ (7,336,053)**

SUBSIDIES/TRANSFERS OUT		SUBSIDIES/TRANSFERS OUT	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FORECAST FY29	FORECAST FY30	FORECAST FY31
26130/1010	80500000	North Quarter CIA Economic Recovery and Public Safety	150,000	150,000	150,000	-	-	-		
26130/1010	99550000	ATPA Grant Match	342,651	342,651	342,651	397,419	412,261	424,988	434,456	444,510
26130/1010	99550000	2021 COPS Grant Match	449,378	449,378	449,378	734,943	-	-	-	-
26130/1010	99550000	Grant Match for District Court	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
26130/1010	99550000	Children's Fund Income Tax Checkbox Transfer to Parks	-	-	-	-	-	-	-	-
26140/1010	99510000	Budget Stabilization Fund	-	7,000,000	-	-	-	-	-	-
26140/1010	99510000	Cemeteries Operating Fund Subsidy	74,000	74,000	74,000	755,953	787,780	812,055	833,648	853,414
26140/1010	99510000	Parks Forestry Sustainability Subsidy	-	-	-	-	-	-	-	-
26140/1010	99510000	61st District Court Fund	9,974,675	9,974,675	9,974,675	10,095,413	10,745,413	11,395,413	11,945,413	12,303,775
26140/1010	99510000	Contingent Transfers Out to Non-GOF Operating Funds	-	-	-	-	-	-	-	-
26140/1010	99510000	MIDC Fund Local Share Requirement	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
26140/1010	99510000	Subsidy to Economic Development to Support Operations	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
26140/1010	99510000	Subsidy to Property Management to Support Operations	140,000	140,000	140,000	110,000	110,000	110,000	110,000	110,000
26140/1010	99510000	Parks Maintenance of Effort	8,423,316	8,423,316	8,423,316	8,884,453	9,262,686	9,592,606	9,730,919	9,907,463
26140/1010	99530000	Fire Training Center Grant Match	-	-	-	-	-	-		
26140/1010	99530000	Fuller-Kalamazoo to Boston	-	110,000	110,000	-	-	-	-	-
26140/1010	99530000	GRPM Expansion	-	4,152,828	2,652,828	-	-	-	-	-
26130/1010	99530000	Third Ward Equity Fund Enhanced Pedestrian Crossings	-	200,000	200,000	-	-	-	-	-
26140/1010	99530000	Griff's IceHouse Improvements	-	100,000	100,000	-	-	-	-	-
26140/1010	99550000	Transfer Out to Vital Streets	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
26130/1010	99550000	OPA Third Ward Equity Fund - Grow 1000	-	180,000	80,000	-	-	-	-	-
26145/1010	99510000	Contingent Account	1,500,000	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
		SUBSIDIES/TRANSFERS OUT SUBTOTAL:	**$ 22,264,020**	**$ 32,506,848**	**$ 23,906,848**	**$ 23,688,181**	**$ 24,028,140**	**$ 25,045,062**	**$ 25,764,436**	**$ 26,329,162**

	FY26 ADOPTED	FY26 AMENDED	FY26 ESTIMATE	FY27 ADOPTED	FORECAST FY28	FORECAST FY29	FORECAST FY30	FORECAST FY31
GRAND TOTAL:	***$ 22,589,281***	***$ 30,705,870***	***$ 26,384,966***	***$ 20,210,168***	***$ 19,579,223***	***$ 20,362,665***	***$ 20,990,903***	***$ 21,436,306***



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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 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.

Capital Improvement Bonds Series 2025 – Soccer Stadium Project: The purpose of this fund is to account for bond financed capital improvements related to the Soccer Stadium project. This project consists of the construction of the Amway Soccer Stadium located at or in the vicinity of 230 Winter Ave., N.W. as well all other work, furnishings, fixtures and equipment, and site improvements. An agreement between Kent County and the City of Grand Rapids states that debt service will be paid by the County's Lodging Excise Tax.

$96 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2025 were issued in May 2025. 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 Soccer Stadium project.

Capital Improvement Bonds Series 2025 – Amphitheater Gap funding: The purpose of this fund is to account for bond financed capital improvements related to the Amphitheater 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. An agreement between Kent County and the City of Grand Rapids states that debt service will be paid by the County's Lodging Excise Tax. $26.27 million in General Obligation Limited Tax Capital Improvement Bonds, Series 2025 were issued in May 2025. 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 project.

Capital Improvement Bonds Series 2026 – Scribner 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. It is anticipated that approximately $13 million will be issued in capital improvement bonds in June of 2026.

Major Revenue Source: Bond Proceeds.
Fund Balance Policy: To have all funds committed to the Scribner 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
Statement of Operation
4010 - Capital Improvement

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	21,242,562	0	8,959,752	7,035,733	0	0	0	0	0
53001000-State Grants	6,206,869	0	3,963,362	20,668,390	0	0	0	0	0
58001000-Contributions from Local Units	7,490	307,066	307,066	0	0	132,189	0	76,265	0
66001000-Investment Income and Rentals	2,196,850	0	0	2,196,850	0	0	0	0	0
67001000-Other Revenues	4,291,845	1,000,000	4,225,641	393,994	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
69501000-Other Financing Sources	12,040,914	11,880,375	16,143,203	12,090,375	14,670,254	13,068,089	9,847,337	8,012,564	7,863,904
Total Revenues	**45,986,530**	**13,187,441**	**33,599,024**	**42,385,342**	**15,670,254**	**14,200,278**	**10,847,337**	**9,088,829**	**8,863,904**
Expenditures									
71001000-Personal Services	2,701	0	0	482	0	0	0	0	0
75001000-Supplies	29,533	0	0	16,251	0	0	0	0	0
81001000-Other Services and Charges	497,371	0	390,000	412,904	215,000	204,251	194,037	184,336	175,118
97001000-Capital Outlays	45,663,942	13,187,441	33,209,024	39,700,000	15,455,254	13,996,027	10,653,300	8,904,493	8,688,786
Total Expenditures	**46,193,547**	**13,187,441**	**33,599,024**	**40,129,637**	**15,670,254**	**14,200,278**	**10,847,337**	**9,088,829**	**8,863,904**
NET INCOME (LOSS)	**-207,017**	**0**	**0**	**2,255,705**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	28,844,042	28,637,025	28,637,025	28,637,025	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730
Ending Fund Balance	28,637,025	28,637,025	28,637,025	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730
Summary of Reserves									
Ending Fund Balance	28,637,025	28,637,025	28,637,025	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730
Assigned to Capital Projects	28,637,025	28,637,025	28,637,025	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730	30,892,730
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
FY2027 Final
Capital Improvement Fund (4010)

Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
22800	INFORMATION TECHNOLOGY	4010CABLA0	GRIN - Cable Grant Project	80100000	69930000	Contractual Services	$49,450	$46,978	$44,629	$42,397	$40,277
22800	INFORMATION TECHNOLOGY	4010CABLB0	HETA - Cable Grant Project	80100000	69930000	Contractual Services	$47,300	$44,935	$42,688	$40,554	$38,526
22800	INFORMATION TECHNOLOGY	4010CABLC0	KETA - Cable Grant Project	80100000	69930000	Contractual Services	$47,300	$44,935	$42,688	$40,554	$38,526
22800	INFORMATION TECHNOLOGY	4010CABLD0	GRTV - Cable Grant Project	80100000	69930000	Contractual Services	$47,300	$44,935	$42,688	$40,554	$38,526
22800	INFORMATION TECHNOLOGY	4010CABLE0	GRTV2 - Cable Grant Project	80100000	69930000	Contractual Services	$23,650	$22,468	$21,344	$20,277	$19,263
22800	**INFORMATION TECHNOLOGY TOTAL**						**$215,000**	**$204,251**	**$194,037**	**$184,336**	**$175,118**
26500	FACILITIES MANAGEMENT	4010150620	Calder Plaza Maint program - inspection and construction	98800000	58060000	Construction In Progress	$	$	$	$76,265	$
26500	FACILITIES MANAGEMENT	4010150620	Calder Plaza Maint program - inspection and construction	98800000	69930000	Construction In Progress	$	$	$	$129,301	$
26500	FACILITIES MANAGEMENT	4010150650	Miscellaneous repairs to the 61st District Court facility	98800000	69930000	Construction In Progress	$	$	$400,000	$255,000	$400,000
26500	FACILITIES MANAGEMENT	4010230010	Public facility space utilization and workspace analysis	98800000	69930000	Construction In Progress	$	$	$	$211,721	$
26500	FACILITIES MANAGEMENT	4010230020	Roof replacement of the Center building at the CARC	98800000	69930000	Construction In Progress	$275,844	$	$	$	$
26500	FACILITIES MANAGEMENT	4010240030	HVAC air handling unit replacement at the Westside Complex	98800000	69930000	Construction In Progress	$276,491	$	$	$	$
26500	FACILITIES MANAGEMENT	4010240110	Annual energy conservation improvements per energy audit	98800000	69930000	Construction In Progress	$	$99,353	$141,426	$145,000	$148,586
26500	FACILITIES MANAGEMENT	4010250260	Twin elevator controls and cab upgrades at the Police Admin	98800000	69930000	Construction In Progress	$337,500	$	$	$	$
26500	FACILITIES MANAGEMENT	4010250280	City Hall ceiling replacement	98800000	69930000	Construction In Progress	$	$209,738	$	$	$
26500	FACILITIES MANAGEMENT	4010250310	Install new solar array at CARC	98800000	69930000	Construction In Progress	$	$318,464	$	$	$
26500	FACILITIES MANAGEMENT	4010260010	Freight elevator replacement at Police Admin	98800000	69930000	Construction In Progress	$375,430	$	$	$	$
26500	FACILITIES MANAGEMENT	4010260060	EV Infrastructure	98800000	69930000	Construction In Progress	$	$	$136,041	$	$
26500	FACILITIES MANAGEMENT	TEMP7069	Terrazzo restoration at the City / County Complex	98800000	58060000	Construction In Progress	$	$102,360	$	$	$
26500	FACILITIES MANAGEMENT	TEMP7069	Terrazzo restoration at the City / County Complex	98800000	69930000	Construction In Progress	$	$173,543	$	$	$
26500	FACILITIES MANAGEMENT	TEMP2014	Parking lot maintenance and repairs at 660 Market	98800000	69930000	Construction In Progress	$109,668	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP2020	Minor restoration of the Calder Stabile	98800000	58060000	Construction In Progress	$	$29,829	$	$	$
26500	FACILITIES MANAGEMENT	TEMP2020	Minor restoration of the Calder Stabile	98800000	69930000	Construction In Progress	$	$50,573	$	$	$
26500	FACILITIES MANAGEMENT	TEMP3001	Restroom renovations at 509 Wealthy (Bridgeview)	98800000	69930000	Construction In Progress	$211,350	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP3004	Replace HVAC humidifiers at GRPD Admin	98800000	69930000	Construction In Progress	$200,281	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP3012	Restroom renovations at the Police Administration facility	98800000	69930000	Construction In Progress	$234,285	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP3013	Restroom upgrade / renovation at the Dev Center	98800000	69930000	Construction In Progress	$218,781	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP4007	Facade Restoration at the Development Center	98800000	69930000	Construction In Progress	$	$131,900	$	$	$
26500	FACILITIES MANAGEMENT	TEMP4011	Facade restoration at 660 Market	98800000	69930000	Construction In Progress	$	$61,519	$	$	$

							FY2027	FY2028	FY2029	FY2030	FY2031
Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	Adopted	Forecast	Forecast	Forecast	Forecast
26500	FACILITIES MANAGEMENT	TEMP4012	Facade restoration at Police Admin Facility	98800000	69930000	Construction In Progress	$	$277,028	$	$	$
26500	FACILITIES MANAGEMENT	TEMP4013	Facade restoration at Bridgeview facility	98800000	69930000	Construction In Progress	$	$234,810	$	$	$
26500	FACILITIES MANAGEMENT	TEMP4014	Facade restoration at carc	98800000	69930000	Construction In Progress	$	$152,155	$	$	$
26500	FACILITIES MANAGEMENT	TEMP5012	HVAC and rooftop equipment replacement at 509 Wealthy	98800000	69930000	Construction In Progress	$	$1,074,194	$429,364	$	$
26500	FACILITIES MANAGEMENT	TEMP5013	facade restoration at the westside Complex	98800000	69930000	Construction In Progress	$	$149,470	$	$	$
26500	FACILITIES MANAGEMENT	TEMP5014	Facade restoration at Paul I Phillips	98800000	69930000	Construction In Progress	$	$149,471	$	$	$
26500	FACILITIES MANAGEMENT	TEMP5015	Concrete pad replacement at the Pistol Range Facility	98800000	69930000	Construction In Progress	$	$	$170,960	$	$
26500	FACILITIES MANAGEMENT	TEMP5016	Shooting backstop restoration at the Pistol Range	98800000	69930000	Construction In Progress	$	$	$345,194	$	$
26500	FACILITIES MANAGEMENT	TEMP5017	Roof Renovation at range storage building	98800000	69930000	Construction In Progress	$	$	$91,728	$	$
26500	FACILITIES MANAGEMENT	TEMP5019	Roof restoration at Paul I Phillips	98800000	69930000	Construction In Progress	$	$	$200,879	$	$
26500	FACILITIES MANAGEMENT	TEMP6003	HVAC replacement at CARC	98800000	69930000	Construction In Progress	$	$	$1,115,229	$979,340	$1,384,694
26500	FACILITIES MANAGEMENT	TEMP6002	HVAC Replacement at Paul I Phillips	98800000	69930000	Construction In Progress	$	$	$	$186,784	$192,370
26500	FACILITIES MANAGEMENT	TEMP6006	Surface Lot restoration at the Westside Complex	98800000	69930000	Construction In Progress	$	$	$	$186,784	$
26500	FACILITIES MANAGEMENT	TEMP001	Replace Fire Alarm systems at Westside Complex	98800000	69930000	Construction In Progress	$	$	$205,371	$	$
26500	FACILITIES MANAGEMENT	TEMP002	Westside Complex surface lot repairs	98800000	69930000	Construction In Progress	$26,046	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP003	Façade restoration at 1500 Scribner	98800000	69930000	Construction In Progress	$	$194,490	$	$	$
26500	FACILITIES MANAGEMENT	TEMP004	Upgrade existing lighting control at Westside Complex	98800000	69930000	Construction In Progress	$	$	$	$	$178,009
26500	FACILITIES MANAGEMENT	TEMP009	HVAC Boiler replacements at the Police Admin Facility - 401025030	98800000	69930000	Building	$201,306	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP073	Fire Station Asset Management	98800000	69930000	Construction In Progress	$	$1,000,000	$1,000,000	$1,000,000	$1,000,000
26500	**FACILITIES MANAGEMENT TOTAL**						**$2,466,982**	**$4,408,897**	**$4,236,192**	**$3,170,195**	**$3,303,659**
30100	POLICE DEPARTMENT	TEMP8099	Real Time Crime Center	97600000	69930000	Equipment	$	$	$	$	$300,000
30100	POLICE DEPARTMENT	TEMP8196	Mobile Command Post	98100000	69930000	Vehicles	$	$645,000	$	$	$
30100	POLICE DEPARTMENT	TEMP052	AES Radio Encryption	98400009	69930000	Software	$515,750	$	$	$	$
30100	POLICE DEPARTMENT	TEMP053	GRPD Dept-Wide Furniture Replacement	98000000	69930000	Equipment	$	$450,000	$	$	$
30100	POLICE DEPARTMENT	TEMP054	Bomb Squad Truck Rebuild	97600000	69930000	Equipment	$	$	$300,000	$	$
30100	POLICE DEPARTMENT	TEMP055	GRPD/Dispatch Radio Replacement	97600000	69930000	Equipment	$	$	$935,000	$935,000	$935,000
30100	POLICE DEPARTMENT	TEMP056	Tactical Command Truck	98100000	69930000	Vehicles	$	$	$	$540,000	$
30100	**POLICE DEPARTMENT TOTAL**						**$515,750**	**$1,095,000**	**$1,235,000**	**$1,475,000**	**$1,235,000**
33600	FIRE DEPARTMENT	4010230120	8411 GRFD SCBA REPLACEMENT	97600000	69930000	Equipment	$425,000	$425,000	$425,000	$425,000	$425,000
33600	FIRE DEPARTMENT	4010260080	25031 Fire Radio portable and mobile 9760	97600000	69930000	Equipment	$450,000	$450,000	$450,000	$450,000	$450,000
33600	**FIRE DEPARTMENT TOTAL**						**$875,000**	**$875,000**	**$875,000**	**$875,000**	**$875,000**
44700	ENGINEERING SERVICES	4010171510	Grand River Revitalization	98800000	69930000	Construction In Progress	$1,055,000	$805,000	$705,000	$680,000	$605,000
44700	ENGINEERING SERVICES	4010210040	Museum Capital Projects	98800000	67430000	Construction In Progress	$500,000	$500,000	$500,000	$500,000	$500,000
44700	ENGINEERING SERVICES	4010210050	Private Development & Vacation Projects	98800000	67430000	Construction In Progress	$500,000	$500,000	$500,000	$500,000	$500,000
44700	ENGINEERING SERVICES	4050260130	Pedestrian Enhancements and ACT 51 share on East Beltline at I-96	98800000	69930000	Construction In Progress	$250,000	$	$	$	$
44700	ENGINEERING SERVICES	TEMP075	Emergency Flood Protection Equipment	98800000	69930000	Construction In Progress	$20,000	$20,000	$20,000	$20,000	$20,000

Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
44700	ENGINEERING SERVICES	TEMP077	Flood Protection System Accreditation Implementation Planning	98800000	69930000	Construction In Progress	$150,000	$	$	$	$
44700	ENGINEERING SERVICES	TEMP078	North Monroe Talent Grant, Division/Ionia Realignment	98800000	69930000	Construction In Progress	$1,400,000	$	$	$	$
44700	**ENGINEERING SERVICES TOTAL**						**$3,875,000**	**$1,825,000**	**$1,725,000**	**$1,700,000**	**$1,625,000**
44800	STREET LIGHTING	4010250530	Fiber Optic and Wireless Comm Asset Management	98800000	69930000	Construction In Progress	$63,412	$	$	$	$
44800	STREET LIGHTING	4010250540	Asset Management Lifecycle Replacement	98800000	69930000	Construction In Progress	$85,000	$77,130	$60,000	$94,298	$84,127
44800	STREET LIGHTING	4010250640	Ionia/Division Ave. - 196 to Mason	98800000	69930000	Construction In Progress	$30,600	$	$	$	$
44800	STREET LIGHTING	TEMP013	Reconstruction of Butterworth Gelock to Front (Duct Bank)	98800000	69930000	Construction In Progress	$834,200	$	$	$	$
44800	STREET LIGHTING	TEMP014	AMLR - Cast Iron Pole Replacement (Decorative)	98800000	69930000	Construction In Progress	$840,800	$	$	$	$
44800	STREET LIGHTING	TEMP015	AMLR - Overhead Primary System Replacement	98800000	69930000	Construction In Progress	$232,110	$	$82,108	$	$116,000
44800	STREET LIGHTING	TEMP016	AMLR - Secondary Lighting Power Feed Replacement	98800000	69930000	Construction In Progress	$159,400	$40,000	$40,000	$100,000	$
44800	**STREET LIGHTING TOTAL**						**$2,245,522**	**$117,130**	**$182,108**	**$194,298**	**$200,127**
53300	STORMWATER	4010200180	4450 - Drainage Improvements and Emergency Repairs 2020+	98800000	69930000	Construction In Progress	$125,000	$150,000	$150,000	$150,000	$150,000
53300	STORMWATER	4010210020	3693 - Coldbrook Drain Rehabilitation - Michigan and Fuller	98800000	69930000	Construction In Progress	$431,000	$	$	$	$
53300	STORMWATER	4010220050	7688 - Pumping Station Capital Improvements	98800000	69930000	Construction In Progress	$125,000	$150,000	$150,000	$150,000	$150,000
53300	STORMWATER	4010230140	Catch Basin Lining	98800000	69930000	Construction In Progress	$250,000	$250,000	$250,000	$200,000	$250,000
53300	STORMWATER	4010240210	6970 - Green Infrastructure Implementation 2	98800000	69930000	Construction In Progress	$	$	$250,000	$	$
53300	STORMWATER	4010250150	Brandywine Creek Bank Stabilization	98800000	69930000	Construction In Progress	$300,000	$	$	$	$
53300	STORMWATER	4010260550	Major / Local Streets Capital Support	98800000	69930000	Construction In Progress	$50,000	$75,000	$100,000	$100,000	$100,000
53300	STORMWATER	TEMP9057	6968 - Daylighting Implementation 2	98800000	69930000	Construction In Progress	$	$	$	$240,000	$200,000
53300	STORMWATER	TEMP2023	Maple Grove Green Infrastructure	98800000	69930000	Construction In Progress	$96,000	$	$	$	$
53300	STORMWATER	TEMP4027	Plaster Creek Streambank Restoration	98800000	69930000	Construction In Progress	$	$600,000	$	$	$
53300	STORMWATER	TEMP5127	2025 Stormwater Capital Plan Recommendations	98800000	69930000	Construction In Progress	$	$	$250,000	$	$
53300	STORMWATER	TEMP6030	Silver Creek - Plaster Creek Daylighting and Trail Enhancements	98800000	69930000	Construction In Progress	$100,000	$250,000	$250,000	$400,000	$350,000
53300	STORMWATER	TEMP6025	Regional Water Quality Project	98800000	69930000	Construction In Progress	$	$	$	$250,000	$250,000
53300	**STORMWATER TOTAL**						**$1,477,000**	**$1,475,000**	**$1,400,000**	**$1,490,000**	**$1,450,000**
75100	PARKS & RECREATION	4080240870	Sullivan Field Improvements	97100000	69930000	Construction In Progress	$500,000	$	$	$	$
75100	PARKS & RECREATION	4080250070	Ah Nab Awen Improvements	97400000	69930000	Construction In Progress	$2,000,000	$1,700,000	$1,000,000	$	$
75100	PARKS & RECREATION	TEMP079	Griff's Ice House	98800000	69930000	Construction In Progress	$1,500,000	$2,500,000	$	$	$
75100	**PARKS & RECREATION TOTAL**						**$4,000,000**	**$4,200,000**	**$1,000,000**	**$**	**$**
Grand Total							**$15,670,254**	**$14,200,278**	**$10,847,337**	**$9,088,829**	**$8,863,904**

Revenue Sources					
Cash Funds	14,455,254	12,863,838	9,653,300	7,828,228	7,688,786
Other Municipalities		132,189		76,265	
Private/Restricted Contributions	1,215,000	1,204,251	1,194,037	1,184,336	1,175,118
Grand Total	**15,670,254**	**14,200,278**	**10,847,337**	**9,088,829**	**8,863,904**

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

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
REVENUES:									
Property Tax	$ 7,875,410	$ 7,921,739	$ 7,921,739	$ 8,129,142	$ 8,383,723	$ 8,582,664	$ 8,786,365	$ 8,970,767	$ 9,159,017
Income Tax	6,202,395	6,259,458	6,259,458	6,507,346	6,708,186	6,910,769	7,128,044	7,331,656	7,545,086
Intergovernmental Revenues (CVTRS / Revenue Sharing)	3,090,272	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079	3,189,079
Local Community Stabilization Share	136,074	50,470	50,470	57,627	26,179	26,179	26,179	26,179	26,179
From DDA - Jackson Entertainment	107,862	966,990	966,990	-	-	-	-	-	-
From Brownfield - Jackson Entertainment/Dwelling Place	105,907	177,693	177,693	198,641	204,600	210,738	217,060	223,572	230,279
From Brownfield - Canal Street Brewing	162,372	169,553	169,553	168,740	173,802	179,016	184,386	189,918	195,615
Interest on Investments	250,575	1,327,739	1,327,739	1,369,353	1,377,296	1,266,851	1,156,743	1,046,639	1,045,852
Miscellaneous Other Revenue: Lyon Square Project-DDA Reimbursement	577,420	578,120	578,120	578,120	578,220	577,720	577,960	577,600	577,600
Miscellaneous Other Revenue: Amphitheater Project-DDA Reimbursement	1,450,674	1,452,500	1,452,500	1,452,500	1,453,750	1,453,500	1,451,750	1,453,500	1,453,500
Miscellaneous Other Revenue: Amphitheater Parking Structure Project-CAA Reimb	-	1,434,153	1,434,153	-	-	-	-	-	-
Miscellaneous Other Revenue: CIB Soccer/Amph Gap-CAA Reimb	-	-	5,264,403	-	-	-	-	-	-
Miscellaneous Other Revenue	114,546	-	(6,698,556)	-	-	-	-	-	-
Other Financing Sources: LTGO Bonds 2024 (FY2044) Fund 1500 Scribner	2,685,761	2,229,884	2,229,884	2,229,884	2,223,419	2,227,971	2,230,267	2,226,824	2,226,824
Total Revenue:	22,759,268	25,757,378	24,323,225	23,880,432	24,318,254	24,624,487	24,947,833	25,235,734	25,649,031
EXPENDITURES:									
Debt Obligations (fiscal year completed)									
- KCDC 2014 (FY2035) Grand River Floodwall Bonds Ph 1	321,771	319,946	319,946	319,946	316,796	312,296	312,496	308,512	310,089
- KCDC 2016 (FY2037) Grand River Floodwall Bonds Ph 2	660,625	657,500	657,500	657,500	658,500	658,500	657,500	655,500	657,375
- GR Building Authority 2020 REF (FY2033) 1120 Monroe Project (Facilities)	183,796	182,324	182,324	182,324	180,516	183,377	180,853	177,990	179,890
- GR Building Authority 2020 REF (FY2040) 1120 Monroe Project (Facilities)	62,400	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	92,686	90,354	90,354	90,354	94,660	97,053	99,296	98,827	-
- LTGO Refunding Bonds 2016 (FY2028) Wealthy St & Other Conduit	53,151	53,660	53,660	53,660	53,115	51,590	-	-	-
- LTGO Refunding Bonds 2016 (FY2028) Fulton Street Cemetery Wall	129,889	131,130	131,130	131,130	129,800	126,075	-	-	-
- LTGO Bonds 2018 (FY2042) Fund 4013 Street Lighting-$8.21M ($9M Total Proceeds)	629,150	626,525	626,525	626,525	626,900	626,525	630,775	628,150	630,150
- LTGO Bonds 2022 (FY2042) Fund 4014 Street Lighting-$11.790M	735,164	734,176	734,176	734,176	737,308	733,851	737,751	737,789	734,426
- LTGO Bonds 2017 (FY2027) Fund 4012 Cemetery Improvements-$3.6M	403,648	399,835	399,835	399,835	400,335	-	-	-	-
- LTGO Bonds 2024 (FY2044) Fund 4015 Lyon Square-$9.130M	721,775	722,650	722,650	722,650	722,775	722,150	722,450	722,000	719,125
- LTGO Bonds 2024 (FY2044) Fund Amphitheater-$18.265M	1,450,674	1,452,500	1,452,500	1,452,500	1,453,750	1,453,500	1,451,750	1,453,500	1,453,500
- LTGO Bonds 2024 (FY2044) Fund 1500 Scribner-$54.505M	3,528,860	3,471,750	3,471,750	3,471,750	3,467,000	3,465,000	3,465,500	3,458,750	3,513,750
- LTGO Bonds 2024 (FY2054) Fund CIB Parking Structure-$21.97M	-	1,434,153	1,434,153	-	-	-	-	-	-
-LTGO Bonds 2025 (FY2055) Fund CIB Soccer/Amph Funding Gap - $122.27M	-	-	5,264,403	-	-	-	-	-	-
-Debt Service Interest	-	-	(6,698,556)	-	-	-	-	-	-
- Capital Improvmt Bonds 2024 (FY2044) ELC & Belknapp Chiller	294,503	863,375	863,375	863,375	861,750	869,125	865,500	866,000	860,625
Lease - Kent County Bonds 2005 & 2014 (FY2026) 61st District Court	1,191,165	1,131,551	1,131,551	1,131,551	-	-	-	-	-
Lease - Human Services Complex (ACSET)	138,776	155,936	155,936	155,936	155,265	153,879	153,087	153,087	153,087
Sub-total - Debt and Other Long Term Obligations	10,598,033	12,489,765	11,055,612	11,055,612	9,920,870	9,515,321	9,339,358	9,322,505	9,274,417

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

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Transfers to Capital Improvement Fund - Other Projects									
- Stormwater	960,000	1,390,000	1,390,000	1,390,000	1,477,000	1,475,000	1,400,000	1,490,000	1,450,000
- Facilities Management	6,542,027	3,820,949	3,820,949	3,820,949	2,466,982	3,276,708	3,236,192	2,093,930	2,303,659
- Fire Equipment	-	800,000	800,000	800,000	875,000	875,000	875,000	875,000	875,000
- Fire Station Asset Management (included in Facilities Management)	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
- Parks & Recreation	250,000	-	-	-	4,000,000	4,200,000	1,000,000	-	-
- Police Equipment	343,000	49,000	49,000	49,000	515,750	1,095,000	1,235,000	1,475,000	1,235,000
- Street Lighting	1,083,812	2,599,426	2,599,426	2,599,426	2,245,522	117,130	182,108	194,298	200,127
- Engineering Department - Grand River Revitalization	1,140,000	1,040,000	1,040,000	1,040,000	1,055,000	805,000	705,000	680,000	605,000
- Other Engineering Department Managed Projects	150,000	2,181,000	2,181,000	2,181,000	1,820,000	20,000	20,000	20,000	20,000
Sub-total - Transfers to Capital Improvement Fund	10,468,839	11,880,375	11,880,375	11,880,375	14,455,254	12,863,838	9,653,300	7,828,228	7,688,786
Cost Allocation - A-87	68,027	107,739	107,739	107,739	131,236	133,861	136,538	139,269	142,054
Subsidy transfer out (9951-Op Transfer)	245,446								
Capital Project Closeouts/Adj's from/to Capital Improvement Fund (9953 - Op Transfer)	30,375	-	-	-	-	-	-	-	-
Dunnigan Watermain Reimbursement (9955 - Op Transfer to Water Fund)	-	-	-	-	-	-	-	-	-
Repairs at Various Cemeteries (9953 - Op Transfer to Cemetery Fund)	500,000	500,000	500,000	500,000	600,000	600,000	500,000	500,000	500,000
Grand Rapids Public Museum (9490 - Capital Contributions)	-	-	-	-	-	-	-	-	-
Proposed bonds									
Proposed Bonds 2026 (FY2046) Fire training center $23.5M	0	0	0	0	1,663,424	1,663,424	1,663,424	1,663,424	1,663,424
Proposed Bonds 2026 (FY2046) Fire training center (gap) $10M	0	0	0	0	707,840	707,840	707,840	707,840	707,840
Proposed Bonds 2028 (FY2048) Street Lighting ($12.0 million)	0	0	0	0	0	849,408	849,408	849,408	849,408
KCDC Bonds 2026 (FY2046) Knapp's Corner Drainage ($17 million)-Possible Federal funding	0	0	0	0	1,203,328	1,203,328	1,203,328	1,203,328	1,203,328
Proposed Bonds 2025 (FY2055) Scribner additional funding ($13 million)	0	0	0	0	920,192	920,192	920,192	920,192	920,192
Proposed Bonds 2028 (FY2048) Calder Plaza base restoration ($15 million)	0	0	0	0	0	0	1,061,760	1,061,760	1,061,760
Total Expenditures:	21,910,720	24,977,879	23,543,726	23,543,726	29,602,144	28,457,212	26,035,148	24,195,954	24,011,209
Operating Excess (Deficiency)	848,548	779,499	779,499	336,706	(5,283,890)	(3,832,725)	(1,087,315)	1,039,780	1,637,822
Beginning Fund Balance	7,664,826	8,513,374	8,513,374	8,513,374	8,850,080	3,566,190	(266,535)	(1,353,850)	(314,070)
Ending Fund Balance	**$ 8,513,374**	**$ 9,292,873**	**$ 9,292,873**	**$ 8,850,080**	**$ 3,566,190**	**$ (266,535)**	**$ (1,353,850)**	**$ (314,070)**	**$ 1,323,752**
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	7,513,374	8,292,873	8,292,873	7,850,080	2,566,190	(1,266,535)	(2,353,850)	(1,314,070)	323,752
Total	8,513,374	9,292,873	9,292,873	8,850,080	3,566,190	(266,535)	(1,353,850)	(314,070)	1,323,752

Grand Rapids, MI - FMS
Statement of Operations
4014 - Capital Improvement Bonds Series 2021

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
Expenditures									
97001000-Capital Outlays	-542,467	0	0	0	0	0	0	0	0
Total Expenditures	**-542,467**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**542,467**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	-542,467	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4015 - Capital Improvement Bonds Series 2023

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	114,133	0	0	0	0	0	0	0	0
Total Revenues	**114,133**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	699	0	0	0	0	0	0	0	0
97001000-Capital Outlays	4,782,733	0	0	4,555	0	0	0	0	0
99001000-Debt Service	500	0	0	0	0	0	0	0	0
Total Expenditures	**4,783,932**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-4,669,799**	**0**	**0**	**-4,555**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	4,671,510	1,711	1,711	1,711	-2,844	-2,844	-2,844	-2,844	-2,844
Ending Fund Balance	1,711	1,711	1,711	-2,844	-2,844	-2,844	-2,844	-2,844	-2,844
Summary of Reserves									
Ending Fund Balance	1,711	1,711	1,711	-2,844	-2,844	-2,844	-2,844	-2,844	-2,844
Assigned to Capital Projects	-1,711	-1,711	-1,711	2,844	2,844	2,844	2,844	2,844	2,844
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4016 - CIB Series 2024 - Amphitheater

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	644,521	0	0	0	0	0	0	0	0
Total Revenues	**644,521**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
81001000-Other Services and Charges	21,303	0	0	0	0	0	0	0	0
97001000-Capital Outlays	21,034,725	0	0	0	0	0	0	0	0
Total Expenditures	**21,056,028**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-20,411,508**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	20,390,330	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178
Ending Fund Balance	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178
Summary of Reserves									
Ending Fund Balance	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178	-21,178
Assigned to Capital Projects	21,178	21,178	21,178	21,178	21,178	21,178	21,178	21,178	21,178
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4017 - CIB Series 2024 - Scribner

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	2,459,541	0	-2,000,469	282,245	0	0	0	0	0
69501000-Other Financing Sources	0	0	2,000,469	0	0	0	0	0	0
Total Revenues	**2,459,541**	**0**	**0**	**282,245**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	62	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	75,330	0	0	0	0	0	0	0	0
97001000-Capital Outlays	45,153,458	0	0	16,159,003	0	0	0	0	0
Total Expenditures	**45,228,850**	**0**	**0**	**16,159,003**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-42,769,309**	**0**	**0**	**-15,876,758**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	59,656,489	16,887,180	16,887,180	16,887,180	1,010,422	1,010,422	1,010,422	1,010,422	1,010,422
Ending Fund Balance	16,887,180	16,887,180	16,887,180	1,010,422	1,010,422	1,010,422	1,010,422	1,010,422	1,010,422
Summary of Reserves									
Ending Fund Balance	16,887,180	16,887,180	16,887,180	1,010,422	1,010,422	1,010,422	1,010,422	1,010,422	1,010,422
Assigned to Capital Projects	-16,887,180	-16,887,180	-16,887,180	-1,010,422	-1,010,422	-1,010,422	-1,010,422	-1,010,422	-1,010,422
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4018 - CIB Series 2024 - Chiller/ELC

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	329,458	0	0	89,638	0	0	0	0	0
69501000-Other Financing Sources	12,370,163	0	0	0	0	0	0	0	0
Total Revenues	**12,699,620**	**0**	**0**	**89,638**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	137	0	0	0	0	0	0	0	0
75001000-Supplies	0	0	0	232,395	0	0	0	0	0
81001000-Other Services and Charges	24,242	0	0	103,371	0	0	0	0	0
97001000-Capital Outlays	7,564,110	0	0	3,008,476	0	0	0	0	0
99001000-Debt Service	83,806	0	0	0	0	0	0	0	0
Total Expenditures	**7,672,295**	**0**	**0**	**3,344,242**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**5,027,326**	**0**	**0**	**-3,254,604**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	5,027,326	5,027,326	5,027,326	1,772,722	1,772,722	1,772,722	1,772,722	1,772,722
Ending Fund Balance	5,027,326	5,027,326	5,027,326	1,772,722	1,772,722	1,772,722	1,772,722	1,772,722	1,772,722
Summary of Reserves									
Ending Fund Balance	5,027,326	5,027,326	5,027,326	1,772,722	1,772,722	1,772,722	1,772,722	1,772,722	1,772,722
Assigned to Capital Projects	-5,027,326	-5,027,326	-5,027,326	-1,772,722	-1,772,722	-1,772,722	-1,772,722	-1,772,722	-1,772,722
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4019 - CIB Series - Ampthitheater Garage

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	536,701	0	0	117,941	0	0	0	0	0
69501000-Other Financing Sources	24,039,668	0	0	0	0	0	0	0	0
Total Revenues	**24,576,369**	**0**	**0**	**117,941**	**0**	**0**	**0**	**0**	**0**
Expenditures									
81001000-Other Services and Charges	48,000	0	0	0	0	0	0	0	0
97001000-Capital Outlays	11,825,322	0	0	9,183,649	0	0	0	0	0
99001000-Debt Service	191,312	0	0	0	0	0	0	0	0
Total Expenditures	**12,064,634**	**0**	**0**	**9,183,649**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**12,511,735**	**0**	**0**	**-9,065,708**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	12,511,735	12,511,735	12,511,735	3,446,027	3,446,027	3,446,027	3,446,027	3,446,027
Ending Fund Balance	12,511,735	12,511,735	12,511,735	3,446,027	3,446,027	3,446,027	3,446,027	3,446,027	3,446,027
Summary of Reserves									
Ending Fund Balance	12,511,735	12,511,735	12,511,735	3,446,027	3,446,027	3,446,027	3,446,027	3,446,027	3,446,027
Assigned to Capital Projects	-12,511,735	-12,511,735	-12,511,735	-3,446,027	-3,446,027	-3,446,027	-3,446,027	-3,446,027	-3,446,027
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4020 - CIB 2025 - Soccer Stadium

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	525,746	0	0	1,866,248	0	0	0	0	0
69501000-Other Financing Sources	100,498,069	0	0	0	0	0	0	0	0
Total Revenues	**101,023,814**	**0**	**0**	**1,866,248**	**0**	**0**	**0**	**0**	**0**
Expenditures									
81001000-Other Services and Charges	305,544	0	0	785	0	0	0	0	0
97001000-Capital Outlays	15,573,526	0	0	33,643,836	0	0	0	0	0
99001000-Debt Service	336,000	0	0	393	0	0	0	0	0
Total Expenditures	**16,215,070**	**0**	**0**	**33,645,014**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**84,808,744**	**0**	**0**	**-31,778,766**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	84,808,744	84,808,744	84,808,744	53,029,978	53,029,978	53,029,978	53,029,978	53,029,978
Ending Fund Balance	84,808,744	84,808,744	84,808,744	53,029,978	53,029,978	53,029,978	53,029,978	53,029,978	53,029,978
Summary of Reserves									
Ending Fund Balance	84,808,744	84,808,744	84,808,744	53,029,978	53,029,978	53,029,978	53,029,978	53,029,978	53,029,978
Assigned to Capital Projects	-84,808,744	-84,808,744	-84,808,744	-53,029,978	-53,029,978	-53,029,978	-53,029,978	-53,029,978	-53,029,978
Unassigned Fund Balance Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
4021 - CIB 2025 - Amphitheater Gap Funding

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	130,019	0	0	67,868	0	0	0	0	0
69501000-Other Financing Sources	27,500,813	0	0	0	0	0	0	0	0
Total Revenues	**27,630,833**	**0**	**0**	**67,868**	**0**	**0**	**0**	**0**	**0**
Expenditures									
81001000-Other Services and Charges	83,611	0	0	215	0	0	0	0	0
97001000-Capital Outlays	24,215,903	0	0	3,312,983	0	0	0	0	0
99001000-Debt Service	91,945	0	0	107	0	0	0	0	0
Total Expenditures	**24,391,459**	**0**	**0**	**3,313,305**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**3,239,373**	**0**	**0**	**-3,245,437**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	3,239,373	3,239,373	3,239,373	-6,064	-6,064	-6,064	-6,064	-6,064
Ending Fund Balance	3,239,373	3,239,373	3,239,373	-6,064	-6,064	-6,064	-6,064	-6,064	-6,064
Summary of Reserves									
Ending Fund Balance	3,239,373	3,239,373	3,239,373	-6,064	-6,064	-6,064	-6,064	-6,064	-6,064
Assigned to Capital Projects	-3,239,373	-3,239,373	-3,239,373	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	-6,064	-6,064	-6,064	-6,064	-6,064	-6,064

Grand Rapids, MI - FMS
Statement of Operations
4022 - CIB Series 2026 - Scribner

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
69501000-Other Financing Sources	0	0	33,382,364	0	0	0	0	0	0
Total Revenues	**0**	**0**	**33,382,364**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
97001000-Capital Outlays	0	0	33,382,364	4,127,609	0	0	0	0	0
Total Expenditures	**0**	**0**	**33,382,364**	**4,127,609**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**0**	**0**	**0**	**-4,127,609**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	0	0	0	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609
Ending Fund Balance	0	0	0	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609
Summary of Reserves									
Ending Fund Balance	0	0	0	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609
Assigned to Capital Projects	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance Available for Reappropriation	0	0	0	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609	-4,127,609

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
4050-Streets Capital Projects

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	0	0	10,000,000	5,000,000	0	0	0	0	0
66001000-Investment Income and Rentals	691,664	0	0	392,874	0	0	0	0	0
69501000-Other Financing Sources	1,664,595	0	1,661,471	1,661,471	4,279,743	4,298,337	5,009,817	4,598,326	5,154,526
Total Revenues	**2,356,259**	**0**	**11,661,471**	**7,054,345**	**4,279,743**	**4,298,337**	**5,009,817**	**4,598,326**	**5,154,526**
Expenditures									
81001000-Other Services and Charges	1,772	0	0	93	0	0	0	0	0
97001000-Capital Outlays	551,521	0	11,661,471	7,054,252	4,279,743	4,298,337	5,009,817	4,598,326	5,154,526
Total Expenditures	**553,293**	**0**	**11,661,471**	**7,054,345**	**4,279,743**	**4,298,337**	**5,009,817**	**4,598,326**	**5,154,526**
NET INCOME (LOSS)	**1,802,966**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	5,516,595	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561
Ending Fund Balance	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561	7,319,561
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	82,994	0	1,749,221	1,058,152	641,961	644,751	751,473	689,749	773,179
Unassigned Fund Balance	7,236,567	7,319,561	5,570,341	6,261,409	6,677,600	6,674,811	6,568,089	6,629,812	6,546,382
Unassigned Fund Balance as % of Total Expenditures	1,307.9%		47.8%	88.8%	156.0%	155.3%	131.1%	144.2%	127.0%

City of Grand Rapids
Capital Project Detail
FY2027 Final
Streets Capital Projects Fund (4050)

							FY2027	FY2028	FY2029	FY2030	FY2031
Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	Adopted	Forecast	Forecast	Forecast	Forecast
44700	ENGINEERING SERVICES	M4050190760	Add'l State Investment per Formula	98800000	69930000	Construction In Progress	$1,613,843	$1,698,337	$1,784,817	$1,873,326	$1,929,526
44700	ENGINEERING SERVICES	M4050260120	MLK East Ramp Bridge Replacement	98800000	69930000	Construction In Progress	$280,900	$	$	$	$
44700	ENGINEERING SERVICES	M4050270310	ACT 51 Cost Share with MDOT Projects	98800000	69930000	Construction In Progress	$50,000	$100,000	$250,000	$250,000	$250,000
44700	ENGINEERING SERVICES	M4050270320	28th St (M-11) from Division to Kalamazoo	98800000	69930000	Construction In Progress	$350,000	$300,000	$	$	$
44700	ENGINEERING SERVICES	M4050270330	North Monroe Talent Grant-Division/Ionia Realignment	98800000	69930000	Construction In Progress	$410,000	$	$	$	$
44700	ENGINEERING SERVICES	TEMP24048	US131 & Wealthy Local St Ext	98800000	69930000	Construction In Progress	$	$	$500,000	$500,000	$1,000,000
44700	**ENGINEERING SERVICES TOTAL**						**$2,704,743**	**$2,098,337**	**$2,534,817**	**$2,623,326**	**$3,179,526**
51900	TRAFFIC SAFETY	M4050270440	Traffic Signal Switch Upgrades	98800000	69930000	Construction In Progress	$525,000	$750,000	$600,000	$875,000	$875,000
51900	TRAFFIC SAFETY	M4050270450	Mt Vernon Turner Bikeway	98800000	69930000	Construction In Progress	$450,000	$450,000	$	$	$
51900	TRAFFIC SAFETY	M4050270460	Division Banner-Melville Traffic Signal	98000000	69930000	Construction In Progress	$400,000	$350,000	$	$	$
51900	TRAFFIC SAFETY	M4050270470	1st-2nd St Bikeway	98800000	69930000	Construction In Progress	$100,000	$250,000	$375,000	$	$
51900	TRAFFIC SAFETY	M4050270480	Caledonia Spencer Sweet Neighborhood Bikeway	98800000	69930000	Construction In Progress	$100,000	$400,000	$400,000	$	$
51900	TRAFFIC SAFETY	TEMP 071	Traffic Signal Asset Management	98800000	69930000	Construction In Progress	$	$	$1,100,000	$1,100,000	$1,100,000
51900	**TRAFFIC SAFETY TOTAL**						**$1,575,000**	**$2,200,000**	**$2,475,000**	**$1,975,000**	**$1,975,000**
Grand Total							**$4,279,743**	**$4,298,337**	**$5,009,817**	**$4,598,326**	**$5,154,526**

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
4080-Parks Capital Improvement Projects

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	900,660	0	0	0	0	0	0	0	0
53001000-State Grants	0	0	5,680,000	0	0	0	0	0	0
66001000-Investment Income and Rentals	105,069	180,236	180,236	105,069	167,694	154,246	140,840	127,434	127,338
67001000-Other Revenues	203,806	0	2,233,329	0	0	0	0	0	0
69501000-Other Financing Sources	3,011,000	3,734,247	4,214,247	0	3,476,411	2,911,833	2,897,460	2,728,650	2,743,873
Total Revenues	**4,220,535**	**3,914,483**	**12,307,812**	**105,069**	**3,644,105**	**3,066,079**	**3,038,300**	**2,856,084**	**2,871,211**
Expenditures									
71001000-Personal Services	149	0	0	0	0	0	0	0	0
75001000-Supplies	32,812	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	257,611	0	0	0	0	0	0	0	0
97001000-Capital Outlays	3,681,384	3,734,247	12,127,576	0	3,476,411	2,911,833	2,897,460	2,728,650	2,743,873
99501000-Other Financing	29,170	0	0	0	0	0	0	0	0
Total Expenditures	**4,001,126**	**3,734,247**	**12,127,576**	**0**	**3,476,411**	**2,911,833**	**2,897,460**	**2,728,650**	**2,743,873**
NET INCOME (LOSS)	**219,409**	**180,236**	**180,236**	**105,069**	**167,694**	**154,246**	**140,840**	**127,434**	**127,338**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	4,005,142	4,224,551	4,224,551	4,224,551	4,329,620	4,497,313	4,651,560	4,792,400	4,919,834
Ending Fund Balance	4,224,551	4,404,787	4,404,787	4,329,620	4,497,313	4,651,560	4,792,400	4,919,834	5,047,172
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	600,169	560,137	1,819,136	0	521,462	436,775	434,619	409,298	411,581
Unassigned Fund Balance	3,624,382	3,844,650	2,585,651	4,329,620	3,975,852	4,214,785	4,357,781	4,510,537	4,635,591
Unassigned Fund Balance as % of Total Expenditures	90.6%	103.0%	21.3%	0.0%	114.4%	144.7%	150.4%	165.3%	168.9%

City of Grand Rapids
Capital Project Detail
FY2027 Final
Parks Capital Improvement Projects Fund (4080)

Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
56700	CEMETERY	M4080260590	Fulton Cemetery Improvements	98800000	69930000	Construction In Progress	$55,000	$	$55,000	$	$
56700	CEMETERY	M4080260600	Greenwood Cemetery Improvements	98800000	69930000	Construction In Progress	$800,000	$500,000	$295,000	$30,000	$25,000
56700	CEMETERY	M4080260610	Oakhill Cemetery Improvements	98800000	69930000	Construction In Progress	$172,000	$	$	$	$250,000
56700	CEMETERY	M4080260620	Woodlawn Cemetery Improvements	98800000	69930000	Construction In Progress	$	$	$120,000	$205,000	$100,000
56700	CEMETERY	M4080260630	Fairplains Cemetery Improvements	98800000	69930000	Construction In Progress	$50,000	$20,000	$43,000	$115,000	$
56700	**CEMETERY TOTAL**						**$1,077,000**	**$520,000**	**$513,000**	**$350,000**	**$375,000**
75100	PARKS & RECREATION	M4010250070	Ah Nab Awen Improvements	97400000	69930000	Construction In Progress	$	$830,000	$	$	$
75100	PARKS & RECREATION	M4080240830	Var Loc Park Sign Devel	97400000	69930000	Construction In Progress	$50,000	$	$	$	$
75100	PARKS & RECREATION	M4080240840	Riverside Improvements	97400000	69930000	Construction In Progress	$	$	$475,000	$	$1,000,000
75100	PARKS & RECREATION	M4080240850	Richmond Park Playground Improvements	97400000	69930000	Construction In Progress	$	$500,000	$	$	$
75100	PARKS & RECREATION	M4080240960	Richmond Park Prkg Lot Impr	97400000	69930000	Construction In Progress	$40,000	$	$	$	$
75100	PARKS & RECREATION	M4080240970	Lincoln Park Improvements	97400000	69930000	Construction In Progress	$350,000	$	$	$	$
75100	PARKS & RECREATION	M4080240990	Garfield Park Improvements	97400000	69930000	Construction In Progress	$	$	$	$600,000	$300,000
75100	PARKS & RECREATION	M4080241010	Ken O Sha Trail Improvements	97400000	69930000	Construction In Progress	$100,000	$	$	$	$
75100	PARKS & RECREATION	M4080241020	Leonard to Ann Trail	97400000	69930000	Construction In Progress	$	$100,000	$	$	$
75100	PARKS & RECREATION	M4080250020	Aberdeen Park Improvements	97400000	69930000	Construction In Progress	$	$	$	$100,000	$650,000
75100	PARKS & RECREATION	M4080250050	Huff Park Improvements	97400000	69930000	Construction In Progress	$	$	$	$450,000	$
75100	PARKS & RECREATION	M4080250850	Parks Preliminary-Other	97400000	69930000	Construction In Progress	$4,411	$11,833	$9,460	$28,650	$18,873
75100	PARKS & RECREATION	M4080260570	Bike Park Improvements	97400000	69930000	Construction In Progress	$150,000	$100,000	$	$	$
75100	PARKS & RECREATION	M4080260640	Belknap Improvements	97400000	69930000	Construction In Progress	$150,000	$	$	$	$
75100	PARKS & RECREATION	M4080270290	32nd St Park Construction	97400000	69930000	Construction In Progress	$75,000	$425,000	$	$	$
75100	PARKS & RECREATION	M4080270300	Wilcox Park Improvements	97400000	69930000	Construction In Progress	$10,000	$75,000	$	$	$
75100	PARKS & RECREATION	M4081230150	Otsego Drain Basin	97400000	69930000	Construction In Progress	$	$	$500,000	$	$
75100	PARKS & RECREATION	M4081240860	Highland Park Impr	97400000	69930000	Construction In Progress	$	$150,000	$600,000	$	$
75100	PARKS & RECREATION	M4081240950	Roosevelt Lodge Improvements	97500000	69930000	Construction In Progress	$1,470,000	$	$	$	$
75100	PARKS & RECREATION	TEMP25116	Boston Square Park Construction	97400000	69930000	Construction In Progress	$	$	$400,000	$	$
75100	PARKS & RECREATION	TEMP25118	Dickinson Park	97400000	69930000	Construction In Progress	$	$50,000	$	$	$
75100	PARKS & RECREATION	TEMP25119	Douglas Park Improvements	97400000	69930000	Construction In Progress	$	$	$	$200,000	$100,000
75100	PARKS & RECREATION	TEMP25123	Mackay Jaycee Improvements	97400000	69930000	Construction In Progress	$	$150,000	$400,000	$1,000,000	$
75100	PARKS & RECREATION	TEMP 074	Improvements to Plaster Creek Family Park	97400000	69930000	Construction In Progress	$	$	$	$	$300,000
75100	**PARKS & RECREATION TOTAL**						**$2,399,411**	**$2,391,833**	**$2,384,460**	**$2,378,650**	**$2,368,873**
Grand Total							**$3,476,411**	**$2,911,833**	**$2,897,460**	**$2,728,650**	**$2,743,873**

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

		ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
REVENUE										
501	Federal Grants (4090)	476,593	249,900	249,900	249,900	250,000	250,000	250,000	250,000	0
539	State Grants (4090)	0	0	527,000	527,000	0	0	0	0	0
580	Contribution From Local Units	(119)	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	874,253	0	0	657,200	0	0	0	0	0
671	Other Revenues	60,922	0	6,421,018	0	0	0	0	0	0
695	Operating Trfr from VS 2040 Fund-Bridge Investment	37,000	850,000	850,000	850,000	50,000	50,000	50,000	50,000	50,000
695	Operating Trfr from VS 2040 Fund for Traffic Safety/Signals	845,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
695	Operating Trfr from VS 2040 Fund for Trunk Line/MDOT (Eng. Managed)	0	0	0	0	0	0	0	0	0
695	Vital Streets Trees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
695	Public ROW and Green Infrastructure Maintenance	325,000	350,000	350,000	350,000	375,000	400,000	425,000	450,000	450,000
695	Other Non-Categorized Projects (Including Preliminary Engineering and IIP)	18,551,639	17,896,438	17,896,438	13,798,614	17,968,409	18,399,296	18,845,079	19,259,413	19,810,117
VITAL STREETS Total Revenue		***21,270,288***	***20,121,338***	***27,069,356***	***17,207,714***	***19,418,409***	***19,874,296***	***20,345,079***	***20,784,413***	***21,085,117***
EXPENDITURES										
Bridge Investment (970)		227,951	850,000	850,000	850,000	50,000	50,000	50,000	50,000	50,000
Major/Local Street Investment										
970	Preventative Maintenance-Contracts (2)	131,293	0	0	0	0	0	0	0	0
Traffic Safety/Signals & Trunk Line										
970	Capital Outlay - Traffic Safety/Signals (4090)	797,940	924,900	924,900	1,126,407	925,000	925,000	925,000	925,000	925,000
800	Other Services and Charges - Traffic Safety/Signals (4090)	193,976	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)	14	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)		308,375	350,000	350,000	350,000	375,000	400,000	425,000	450,000	450,000
Vital Streets Trees (970)		98,906	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Non-Categorized Projects (970)/Includes Prelim Engineering & IIP		15,536,459	17,896,438	24,844,456	14,781,307	17,968,409	18,399,296	18,845,079	19,259,413	19,560,117
VITAL STREETS Total Expenditures		***17,294,914***	***20,121,338***	***27,069,356***	***17,207,714***	***19,418,409***	***19,874,296***	***20,345,079***	***20,784,413***	***21,085,117***
VITAL STREETS NET INCOME (LOSS)		**3,975,374**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance		16,624,318	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692
Ending Fund Balance		**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**	**20,599,692**
Reserve Targets:										
	Assigned to Capital Investment	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692
	Unassigned Fund Balance	0	0	0	0	0	0	0	0	0
	Total	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692	20,599,692

(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
FY2027 Final
Vital Streets Capital Fund Fund (4090)

Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
44900	STREETS	M4090152980	Infrastructure Investment Project	98800000	69930000	Construction In Progress	$17,843,409	$18,274,296	$18,720,079	$19,134,413	$19,685,117
44900	STREETS	M4090200250	Preliminary Engineering	98800000	69930000	Construction In Progress	$25,000	$25,000	$25,000	$25,000	$25,000
44900	STREETS	M4090230170	Public ROW & Green Infrastr	99550000	69930000	Construction In Progress	$375,000	$400,000	$425,000	$450,000	$450,000
44900	STREETS	M4090230180	Vital Streets Trees	98800000	69930000	Construction In Progress	$100,000	$100,000	$100,000	$100,000	$100,000
44900	STREETS	M4090230190	Var Loc CIPP	98800000	69930000	Construction In Progress	$100,000	$100,000	$100,000	$100,000	$100,000
44900	**STREETS TOTAL**						**$18,443,409**	**$18,899,296**	**$19,370,079**	**$19,809,413**	**$20,360,117**
44900	STREETS	M4090230160	Var Loc Bridge Repairs	98800000	69930000	Construction In Progress	$50,000	$50,000	$50,000	$50,000	$50,000
44900	**STREETS TOTAL**						**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
51900	TRAFFIC SAFETY	M4090270410	Road Safety Audit	98800000	69930000	Construction In Progress	$5,000	$5,000	$5,000	$5,000	$5,000
51900	TRAFFIC SAFETY	M4090270420	2027 Traffic Calming	98800000	69930000	Construction In Progress	$620,000	$620,000	$620,000	$620,000	$620,000
51900	TRAFFIC SAFETY	M4090270430	CMAQ Traffic Signal Optimization Phase 21	80100000	69930000	Contractual Services	$50,000	$50,000	$50,000	$50,000	$50,000
51900	TRAFFIC SAFETY	M409027043G	CMAQ Traffic Signal Optimization Phase 21	80100000	69930000	Contractual Services	$250,000	$250,000	$250,000	$250,000	$
51900	**TRAFFIC SAFETY TOTAL**						**$925,000**	**$925,000**	**$925,000**	**$925,000**	**$675,000**
Grand Total							**$19,418,409**	**$19,874,296**	**$20,345,079**	**$20,784,413**	**$21,085,117**

VITAL STREETS
FY2027 – FY2031 Capital Plan

SOURCES - VITAL STREETS					
FISCAL YEAR	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**
Act 51 Revenues	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608	$ 3,483,608
Neighborhood Roads Fund Revenues	$ -	$ -	$ -	$ -	$ -
Income Tax Support	$ 19,674,586	$ 20,069,644	$ 20,365,075	$ 20,944,028	$ 20,944,028
GOF Support	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000
Grants (estimated)	$ 3,996,123	$ 3,555,000	$ 3,111,778	$ 7,145,818	$ 8,375,000
Bond Principal Repayment - Sidewalks					
State Investment	$ 8,126,847	$ 8,242,517	$ 8,355,869	$ 8,471,877	$ 8,590,597
Cash Available (FY2025)	$ 10,750,000	$ 7,075,000	$ 4,350,000	$ 1,125,000	$ -
	$ 46,881,164	$ 43,275,769	$ 40,516,330	$ 42,020,331	$ 42,243,233

USES - VITAL STREETS					
FISCAL YEAR	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**
Transfer - Sidewalks (Share of Income Tax)	$ 3,147,520	$ 3,210,722	$ 3,257,985	$ 3,350,605	$ 3,350,605
Bond/Interest Payments					
Traffic Safety/Signals	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000
Trunkline - Act 51	$ -	$ -	$ -	$ -	$ -
Bridges	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
FAU	$ 16,656,864	$ 16,493,021	$ 26,228,855	$ 17,119,524	$ 15,095,117
Preventative Maintenance	$ 5,359,260	$ 9,509,264	$ 17,831,691	$ 11,713,698	$ 12,641,849
Rehabilitation	$ 905,000	$ 4,037,112	$ 5,224,788	$ 1,553,962	$ 996,760
Reconstruction	$ 10,392,604	$ 2,946,645	$ 3,172,376	$ 3,851,864	$ 1,456,507
MNF	$ 356,733	$ 427,200	$ 731,912	$ 7,812,841	$ 7,825,215
Preventative Maintenance	$ 356,733	$ 427,200	$ 731,912	$ 7,133,701	$ 6,657,360
Rehabilitation	$ -	$ -	$ -	$ -	$ -
Reconstruction	$ -	$ -	$ -	$ 679,140	$ 1,167,855
LOCAL	$ 16,272,932	$ 13,237,783	$ -	$ 68,105	$ 1,020,640
Preventative Maintenance	$ 11,713,698	$ 11,084,827	$ -	$ 68,105	$ 490,000
Rehabilitation	$ 4,459,233	$ 2,152,957	$ -	$ -	$ -
Reconstruction	$ 100,000	$ -	$ -	$ -	$ 530,640
Sidewalks - Connectivity and Local Share	$ 1,160,612	$ 1,000,000	$ 1,744,000	$ 1,000,000	$ 1,000,000
GRANTS	$ 3,996,123	$ 3,555,000	$ 3,111,778	$ 7,145,818	$ 8,375,000
CIPP Lining of Storm Sewers	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
ROW/Green Infrastructure Maintenance	$ 375,000	$ 400,000	$ 425,000	$ 450,000	$ 450,000
Contingency Account	$ 4,063,423	$ 4,121,258	$ 4,177,934	$ 4,235,938	$ 4,295,299
	$ 46,854,207	$ 43,269,984	$ 40,502,465	$ 42,007,831	$ 42,236,875
Sources Less Uses	$ 26,957	$ 5,785	$ 13,866	$ 12,500	$ 6,359

VITAL STREETS
FY2027 – FY2031 Capital Plan

ADVANCE, FY2016 - FY2026												
Local	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	515.0	152.086	$21,528,017	481.0	102.101	$18,745,630	517.0	123.584	$28,567,262	1513.0	377.771	$68,840,909
Rehabilitation	9.0	2.592	$1,920,583	31.0	7.695	$5,006,233	30.0	9.285	$6,955,333	70.0	19.572	$13,882,149
Reconstruction	24.0	5.33	$7,163,963	17.0	6.362	$6,811,295	11.0	4.275	$6,744,690	52.0	15.967	$20,719,948
LOCAL TOTAL	548.0	160.008	$30,612,563	529.0	116.158	$30,563,158	558.0	137.144	$42,267,285	1635.0	413.310	$103,443,006
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	59.0	13.837	$1,709,162	42.0	10.628	$3,957,106	71.0	20.169	$2,718,944	172.0	44.634	$8,385,212
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	11.0	2.659	$6,376,664	6.0	0.769	$1,159,315	4.0	2.149	$3,018,651	21.0	5.576	$10,554,630
MAJOR NON-FAU TOTAL	85.5	23.932	$12,529,628	58.0	15.214	$7,533,449	85.5	24.379	$7,011,267	229.0	63.525	$27,074,345
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	153.0	56.837	$10,306,129	138.5	72.106	$15,899,483	65.5	31.453	$8,218,852	357.0	160.397	$34,424,464
Rehabilitation	25.5	12.956	$12,514,605	22.0	11.096	$12,593,102	27.5	14.100	$10,246,466	75.0	38.152	$35,354,173
Reconstruction	24.0	7.652	$18,705,534	32.0	8.335	$20,455,033	14.0	4.662	$16,546,139	0.0	20.648	$55,706,705
FAU TOTAL	202.5	77.445	$41,526,268	192.5	91.537	$48,947,619	107	50.215	$35,011,457	432.0	219.197	$125,485,343
TOTAL LOCAL, MAJOR NON-FAU and FAU	**836.0**	**261.385**	**$86,132,523**	**779.5**	**222.909**	**$89,548,006**	**750.5**	**211.738**	**$85,042,629**	**2296.0**	**696.032**	**$256,002,693**

VITAL STREETS
FY2027 – FY2031 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	29.0	10.634	$4,486,665	19.0	8.577	$1,847,148	10.0	5.807	$5,379,886	58.0	25.019	$11,713,698
Rehabilitation	6.0	2.156	$1,371,667	4.0	0.807	$586,595	5.0	1.577	$2,500,971	15.0	4.539	$4,459,233
Reconstruction	1.0	0.123	$100,000	0.0	0.000	$0	0.0	0	$0	1.0	0.123	$100,000
LOCAL TOTAL	36.0	12.913	$5,958,332	23.0	9.384	$2,433,743	15.0	7.384	$7,880,857	74.0	29.681	$16,272,932
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	$356,733	1.0	0.154	$356,733
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	0.0	0.000	$0	1.0	0.154	$356,733	1.0	0.154	$356,733
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	3.0	1.331	$1,646,882	3.0	1.472	$2,793,492	1.0	0.501	$918,886	7.0	3.304	$5,359,260
Rehabilitation	1.0	0.686	$821,666	0.0	0	$41,667	0.0	0	$41,667	1.0	0.686	$905,000
Reconstruction	6.0	2.492	$3,571,725	1.0	0.057	$3,229,008	3.0	0.314	$3,591,871	10.0	2.862	$10,392,604
FAU TOTAL	10.0	4.509	$6,040,274	4.0	1.529	$6,064,167	4	0.815	$4,552,423	18.0	6.852	$16,656,864
TOTAL LOCAL, MAJOR NON-FAU and FAU	**46.0**	**17.422**	**$11,998,605**	**27.0**	**10.913**	**$8,497,910**	**20.0**	**8.352**	**$12,790,013**	**93**	**36.687**	**$33,286,529**
			$98,131,128			$98,045,916			$97,832,642			

VITAL STREETS
FY2027 – FY2031 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	140.0	31.736	$716,666	58.0	12.906	$2,706,959	53.0	21.738	$7,661,202	251	66.380	$11,084,827
Rehabilitation	3.0	1.360	$2,152,957	0.0	0.000	$0	0.0	0.000	$0	3	1.360	$2,152,957
Reconstruction	1.0	0.074	$0	0.0	0.000	$0	1.0	0.068	$0	2	0.142	$0
LOCAL TOTAL	144.0	33.170	$2,869,622	58.0	12.906	$2,706,959	54.0	21.806	$7,661,202	256.0	67.882	$13,237,783
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	0.150	$427,200
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	1.0	0.150	$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	4.0	1.907	$2,738,114	8.0	2.754	$4,711,845	3.0	1.315	$2,059,305	15	5.976	$9,509,264
Rehabilitation	2.0	1.056	$2,173,339	2.0	0.812	$1,822,107	0.0	0.000	$41,667	4	1.868	$4,037,112
Reconstruction	3.0	0.802	$2,529,879	0.0	0.000	$0	0.0	0.000	$416,765	3	0.802	$2,946,645
FAU TOTAL	9.0	3.7652	$7,441,332	10.0	3.566	$6,533,952	3.0	1.315	$2,517,737	22.0	8.646	$16,493,021
TOTAL LOCAL, MAJOR NON-FAU and FAU	**153.0**	**36.935**	**$10,310,954**	**69.0**	**16.622**	**$9,668,111**	**57**	**23.121**	**$10,178,939**	**279**	**76.678**	**$30,158,004**
			$108,442,082			$107,714,027			$108,011,581			

VITAL STREETS
FY2027 – FY2031 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	4.0	5.004	$0	26.0	8.644	$0	5.0	5.027	$0	35.0	18.676	$0
Rehabilitation	0.0	0.000	$0	1.0	0.109	$0	1.0	0.212	$0	2.0	0.321	$0
Reconstruction	1.0	0.232	$0	1.0	0.108	$0	0.0	0.000	$0	2.0	0.340	$0
LOCAL TOTAL	5.0	5.236	$0	28.0	8.861	$0	6.0	5.239	$0	39.0	19.337	$0
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	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
MAJOR NON-FAU TOTAL	0.0	0.000	$0	0.0	0.000	$0	1.0	0.369	$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	11.0	2.858	$5,088,883	20.0	8.519	$6,135,390	3.0	1.413	$6,607,418	34.0	12.789	$17,831,691
Rehabilitation	3.0	1.710	$3,544,667	2.0	0.977	$1,638,455	0.0	0.000	$41,667	5.0	2.687	$5,224,788
Reconstruction	0.0	0.000	$0	2.0	0.271	$1,472,376	0.0	0.000	$1,700,000	2.0	0.271	$3,172,376
FAU TOTAL	14.0	4.5675	$8,633,550	24.0	9.767	$9,246,221	3.0	1.413	$8,349,085	41.0	15.747	$26,228,855
TOTAL LOCAL, MAJOR NON-FAU and FAU	**19.0**	**9.804**	**$8,633,550**	**52.0**	**18.628**	**$9,246,221**	**10.0**	**7.021**	**$9,080,997**	**81.0**	**35.453**	**$26,960,767**
			$117,075,632			$116,960,248			$117,092,578			

VITAL STREETS
FY2027 – FY2031 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	11.0	4.782	$0	29.0	5.985	($0)	17.0	4.614	$68,105	57.0	15.380	$68,105
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	11	4.782	$0	29	5.985	($0)	17	4.614	$68,105	57.0	15.380	$68,105
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	10.0	2.623	$3,376,453	4.0	0.690	$1,132,560	8.0	1.657	$2,624,688	22.0	4.97	$7,133,701
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	10	2.623	$3,376,453	4	0.69	$1,132,560	8	1.657	$2,624,688	22.0	4.97	$7,133,701
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	$1,404,150	9.0	3.555	$3,975,375	4.0	3.221	$3,523,000	19.0	8.372	$8,902,525
Rehabilitation	2.0	0.556	$343,219	2.0	0.914	$779,077	1.0	1.253	$431,667	5.0	2.723	$1,553,962
Reconstruction	5.0	0.981	$2,371,878	3.0	0.854	$1,035,200	1.0	0.169	$444,786	9.0	2.004	$3,851,864
FAU TOTAL	13.0	3.133	$4,119,246	14.0	5.323	$5,789,652	6.0	4.643	$4,399,453	33.0	13.099	$14,308,351
TOTAL LOCAL, MAJOR NON-FAU and FAU	**34.0**	**10.538**	**$7,495,700**	**47.0**	**11.998**	**$6,922,211**	**31.0**	**10.914**	**$7,092,245**	**112.0**	**33.449**	**$21,510,156**
			$124,571,332			$123,882,459			$124,184,823			

VITAL STREETS
FY2027 – FY2031 Capital Plan

FY2031												
Local	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	40.0	7.832	$0	1.0	1.829	$477,203	15.0	4.494	$12,797	56.0	14.155	$490,000
Rehabilitation	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0	0.0	0.000	$0
Reconstruction	1.0	0.067	$530,640	0.0	0	$0	$0	0.0	$0	1.0	0.067	$530,640
LOCAL TOTAL	41	7.899	$530,640	1	1.829	$477,203	15	4.494	$12,797	57.0	14.222	$1,020,640
Major Non-FAU	**1st Ward**			**2nd Ward**			**3rd Ward**			**Total**		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	12.0	3.171	$2,807,207	2.0	1.432	$77,002	4.0	1.091	$3,773,151	18.0	5.694	$6,657,360
Rehabilitation	0.0	0	$0	0.0	0	$0	0.0	0	$0	0.0	0	$0
Reconstruction	1.0	0.149	$1,167,855	0.0	0.000	$0	0.0	0.000	$0	1.0	0.149	$1,167,855
MAJOR NON-FAU TOTAL	13	3.32	$3,975,062	2	1.432	$77,002	4	1.091	$3,773,151	19.0	5.843	$7,825,215
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**	**# Projects**	**# Miles**	**Cost**
Preventative Maintenance	12.0	2.941	$1,722,275	14.0	5.266	$7,728,160	1.0	0.668	$3,191,415	27.0	8.875	$12,641,849
Rehabilitation	0.0	0.000	$41,667	0.0	0	$41,667	1.0	0.084	$913,427	1.0	0.084	$996,760
Reconstruction	3.0	0.632	$1,456,507	2.0	0.726	($0)	0.0	0.000	$0	5.0	1.358	$1,456,507
FAU TOTAL	15.0	3.573	$3,220,449	16.0	5.992	$7,769,826	2.0	0.752	$4,104,841	33.0	10.317	$15,095,117
TOTAL LOCAL, MAJOR NON-FAU and FAU	**69.0**	**14.792**	**$7,726,151**	**19.0**	**9.253**	**$8,324,031**	**21.0**	**6.337**	**$7,890,790**	**109.0**	**30.382**	**$23,940,972**
			$132,297,482			$132,206,490			$132,075,613			

VITAL STREETS
FY2027 – FY2031 Capital Plan

ALL YEARS [1]

	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	739.0	212.074	$26,731,348	614.0	140.042	$23,776,939	617.0	165.264	$41,689,252	1970.0	517.380	$92,197,539
Rehabilitation	18.0	6.108	$5,445,206	36.0	8.611	$5,592,828	36.0	11.074	$9,456,304	90	25.792	$20,494,338
Reconstruction	28.0	5.826	$7,794,604	18.0	6.470	$6,811,295	12.0	4.343	$6,744,690	58	16.639	$21,350,588
LOCAL TOTAL	785.0	224.007	$39,971,158	668.0	155.123	$36,181,062	665.0	180.681	$57,890,246	2118.0	559.812	$134,042,466
Major Non-FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	81.0	19.631	$7,892,822	49.0	12.900	$5,593,868	85.0	23.440	$10,205,429	215	55.971	$23,692,119
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	12.0	2.808	$7,544,519	6.0	0.769	$1,159,315	4.0	2.149	$3,018,651	22	5.725	$11,722,485
MAJOR NON-FAU TOTAL	108.5	29.875	$19,881,143	65	17.486	$9,170,211	99.5	27.650	$14,497,752	273	75.01073485	$43,549,106
FAU	1st Ward			2nd Ward			3rd Ward			Total		
	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost	# Projects	# Miles	Cost
Preventative Maintenance	189.0	67.470	$22,906,433	192.5	93.672	$41,243,745	77.5	38.571	$24,518,875	459	199.713	$88,669,053
Rehabilitation	33.5	16.964	$19,439,162	28.0	13.799	$16,916,074	29.5	15.437	$11,716,559	91	46.200	$48,071,795
Reconstruction	41.0	12.559	$28,635,523	40.0	10.242	$26,191,617	18.0	5.144	$22,699,560	99.0	27.945	$77,526,701
FAU TOTAL	263.5	96.993	$70,981,118	260.5	117.713	$84,351,437	125	59.152	$58,934,995	649.0	273.859	$214,267,549
TOTAL LOCAL, MAJOR NON-FAU and FAU	**1157.0**	**350.875**	**$132,297,482**	**993.5**	**290.322**	**$132,206,490**	**889.5**	**267.483**	**$132,075,613**	**3040.0**	**908.681**	**$391,859,121**

[1] **ALL YEARS includes ADVANCE, FY2016 - FY2026 and FY2027 - FY2031**

FAU Street Work FY2027

Estimated Cost = $ 16,459,448 Centerline Miles = 6.790

Rotomill/Resurface 1-1/2”
Estimated Cost = $ 5,259,260
Centerline Miles = 3.304

- 3 Mile Road – Monroe Avenue to Plainfield Avenue $316,914
- Burton Street - Giddings Avenue to Plymouth Avenue (0.501) $641,173
- Coit Avenue - Quimby Street to Ann Street (0.417) $660,000
- Covell Avenue - Gateway Place to Lake Michigan Drive (0.315) $500,000
- Division Avenue - Detroit Street to Quigley Street (0.499) $641,173
- Elmridge Avenue - Richmond Street to NCL (0.517) $820,000
- Michigan Street - Plymouth Avenue to Worcester Drive (0.496) $790,000
- Seward Avenue - 6th Street to Leonard Street (0.559) $890,000

Rotomill/Resurface 3”
Estimated Cost = $780,000
Centerline Miles = 0.686

- Second Street – Valley Avenue to Stocking Avenue (0.686) $780,000

FAU Street Work FY2027

Estimated Cost = $ 16,459,448 Centerline Miles = 6.790

Reconstruction
Estimated Cost = $ 10,295,188
Centerline Miles = 2.800

- Alger Street - Division Avenue to Madison Avenue (0.453) $1,150,000
- Buchanan Avenue – Corrine Street to Hall Street $415,235
- Buchanan Avenue – Stewart Street to Corrine Street (0.276) $707,173
- Butterworth Street - Hogadone Avenue to 150' East of Gold Avenue and Gelock Place to Front Avenue $644,000
- Butterworth Street - Lane Avenue to Hogadone Avenue (0.114) $376,780
- Butterworth Street – Marion Avenue to Lane Avenue (0.114) $367,431
- Butterworth Street – West City Limit to O'Brien Road (1.340) $2,400,000
- Godfrey Avenue - Oxford Street to Market Avenue $368,000
- Ionia/Division Avenues – I-196 WB On-Ramp to Mason Street (0.252) $250,000
- Jefferson Avenue – Martin Luther King, Jr. Street to Logan Street (0.390) $924,975
- Wealthy Street – Benjamin Avenue to Richard Terrace $1,171,350
- Wealthy Street – Fuller Avenue to Benjamin Avenue (0.113) $1,520,244

Major Non-FAU Street Work FY2027

Estimated Cost = $ 441,560 Centerline Miles = 0.154

Rotomill/Resurface 1-1/2”

Estimated Cost = $ 441,560 Centerline Miles = 0.154

- Sherman Street - Giddings Avenue to Norwood Avenue (0.154) $441,560

Local Street Work FY2027

Estimated Cost = $ 16,353,267 Centerline Miles = 29.400

Rotomill/Resurface 1½”

Estimated Cost = $ 11,446,589 Centerline Miles = 24.738

- 11th Street – Muskegon Avenue to Hamilton Avenue (0.217) $171,864
- 5th Street - 80' East of Seward Avenue to Turner Avenue (0.210) $166,320
- Alabama Avenue - 1st Street to 2nd Street (0.070) $55,440
- Alberta Street - Fuller Avenue to East end (0.152) $120,384
- Alewa Drive - South end to Olivia Street (0.174) $137,808
- Alger Street - Clyde Park Avenue to Noel Avenue (0.219) $260,172
- Baraga Street-Houseman Ave to Diamond Ave, Harvey Street-Diamond Ave to Spring Ave and Spring Ave-Harvey St to Race St (0.289) $228,888
- Beaumont Avenue – 4th Street to North end (0.188) $148,896
- Brownwood Avenue - Maynard Avenue to Leonard Street (0.609) $482,328
- Calgary Street - Fuller Avenue to East End (0.147) $116,424
- California Street - Garfield Avenue to Lane Avenue (0.250) $198,000
- Carlton Avenue - Leonard Street to Spencer Street (0.252) $155,467
- Carpenter Avenue - Sterner Street to Lake Michigan Drive (0.252) $155,467
- Carpenter Avenue - Woodpath Drive to Leonard Street (0.222) $155,467
- Cayuga Street - Edison Park Avenue to Centennial Avenue (0.059) $46,728
- Charlotte Avenue – Burritt Street to 7th Street (0.251) $397,584
- Conlon Avenue – Burton Street to Colton Drive (0.054) $64,152
- Curve Street – Kensington Avenue to Godfrey Avenue (0.273) $216,216

Local Street Work FY2027

Estimated Cost = $ 16,353,267 Centerline Miles = 29.400

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 11,446,589 Centerline Miles = 24.738

- Dawes Avenue - South End to 32nd Street (0.135) $160,380
- Dayton Street - Garfield Avenue to Straight Avenue (0.500) $396,000
- Dean Street - Monroe Avenue to Oakwood Avenue (0.542) $429,264
- Delange Drive - West End to Breton Avenue (0.254) $231,995
- Edith Avenue – Spencer Street to Wakely Street (0.418) $331,056
- Eton Street - Norwich Avenue to Woolsey Avenue (0.230) $182,160
- Foster Avenue - 3 Mile Road to Cheney Avenue (0.353) $279,576
- Fremont Avenue - Bridge Street to 1st Street (0.085) $67,320
- Ghilda Place - Crescent Street to North End (0.061) $48,312
- Halena Street - Plainfield Avenue to Eastern Avenue (0.166) $131,472
- Hamilton Avenue - Crosby Street to Myrtle Street (0.102) $80,784
- Heath Drive - Birchcrest Drive to Delange Drive (0.107) $127,116
- Lamberton Street - Cheney Avenue to Plainfield Avenue (0.308) $243,936
- Lamont Avenue - Leonard Street to Laughlin Street and Lauglin Street - Lamont Avenue to Trail Drive (0.317) $238,392
- Lamont Avenue - Laughlin Drive to Milo Street (0.242) $133,846
- Laughlin Drive - Benning Avenue to Trail Drive (0.136) $107,712
- Matilda Street - Benjamin Avenue to Ball Avenue (0.341) $270,072
- Meadowglen Drive - Bent Tree Drive to Aberdeen Street (0.278) $220,176

Local Street Work FY2027

Estimated Cost = $ 16,353,267 Centerline Miles = 29.400

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 11,446,589 Centerline Miles = 24.738

- Monticello Drive - Skyline Drive to 130' S of Shenandoah Drive (0.046) $85,008
- Morley Avenue - Plainfield Avenue to Stokes Street (0.136) $107,712
- Muskegon Avenue - 9th Street to 11th Street (0.122) $96,624
- Page Street - Carlton Avenue to Edith Avenue (0.184) $145,728
- Pettibone Avenue - Bridge Street to 1st Street (0.086) $68,112
- Queen Avenue - Quimby Street to Sweet Avenue Alley (0.126) $99,792
- Ridgeway Street - Fuller Avenue to East End (0.162) $89,155
- Ridgewood Avenue - Hampshire Street to North End (0.071) $84,348
- Seymour Avenue - South End to Richmond Street (0.191) $151,272
- Stokes Street - Kensboro Avenue to Morley Avenue (0.127) $100,584
- Ruby Avenue - Elliott Street to North end, Ralph Avenue – Elliott Street to North end and Berkey Avenue - Elliott St to Griggs St (0.212) $340,000
- Shetland Drive - Thistledowne Drive to Meadowglen Drive and Shetland Court - Shetland Drive to East end (0.214) $169,488
- Stokes Street - Kensboro Avenue to Morley Avenue (0.127) $100,584
- Thelma Avenue - Ardmore Street to Griggs Street (0.153) $160,000
- Walsh Street - Union Avenue to Eastern Avenue (0.155) $122,760
- Watson Street - Gunnison Avenue to Seward Avenue (0.373) $295,416

Local Street Work FY2027

Estimated Cost = $ 16,353,267 Centerline Miles = 29.400

Rotomill/Resurface 1½" (continued)

Estimated Cost = $ 11,446,589 Centerline Miles = 24.738

- Wendover Drive - Shawmut Boulevard to Covell Avenue (0.124) $98,208
- Temporary Paving – Various Locations (12.964) $1,600,000
- Winchell Street - Union Avenue to Eastern Avenue (0.248) $158,267

Rotomill/Resurface 3"

Estimated Cost = $ 4,809,263 Centerline Miles = 4.539

- Academy Drive - Lakeside Drive to Maryland Avenue (0.397) $216,979
- Berkshire Drive - Giddings Avenue to Kalamazoo Avenue (0.196) $116,424
- Billantau Street - Union Avenue to Eastern Avenue (0.220) $174,240
- Center Avenue - Ann Street to Knapp Street (0.251) $198,792
- College Avenue - Godwin Street to Alger Street (0.194) $153,648
- Giddings Avenue - Berkshire Street to Shangrai La Drive (0.142) $262,416
- Hillmount Street - Parkhurst Avenue to Walker Avenue (0.325) $257,400
- Lamberton Street - Effie Place to Dead End (0.084) $66,258
- Milford Street - Covell Avenue to Walker Avenue (0.282) $223,344
- Shangrai La Drive - Giddings Avenue to Kalamazoo Avenue (0.204) $451,992
- Sherwood Drive - Burton Street to North City Limit (0.502) $689,146
- Union Avenue – Mulford Street to Hoyt Street and Burton Street to Griggs Street (1.178) $1,791,642
- Will Avenue - Ann Street to Nason Street (0.248) $147,312
- Wright Street - Coit Avenue to Effie Place (0.075) $59,400

Local Street Work FY2027

Estimated Cost = $ 16,353,267 Centerline Miles = 29.400

Reconstruction

Estimated Cost = $ 97,416 Centerline Miles = 0.123

- Merrill Avenue – Eton Street to Oxford Street (0.123) $97,416

Bridge Work FY2027

- Preventative Maintenance of MICHIGAN STREET BRIDGE over Division Avenue $50,000

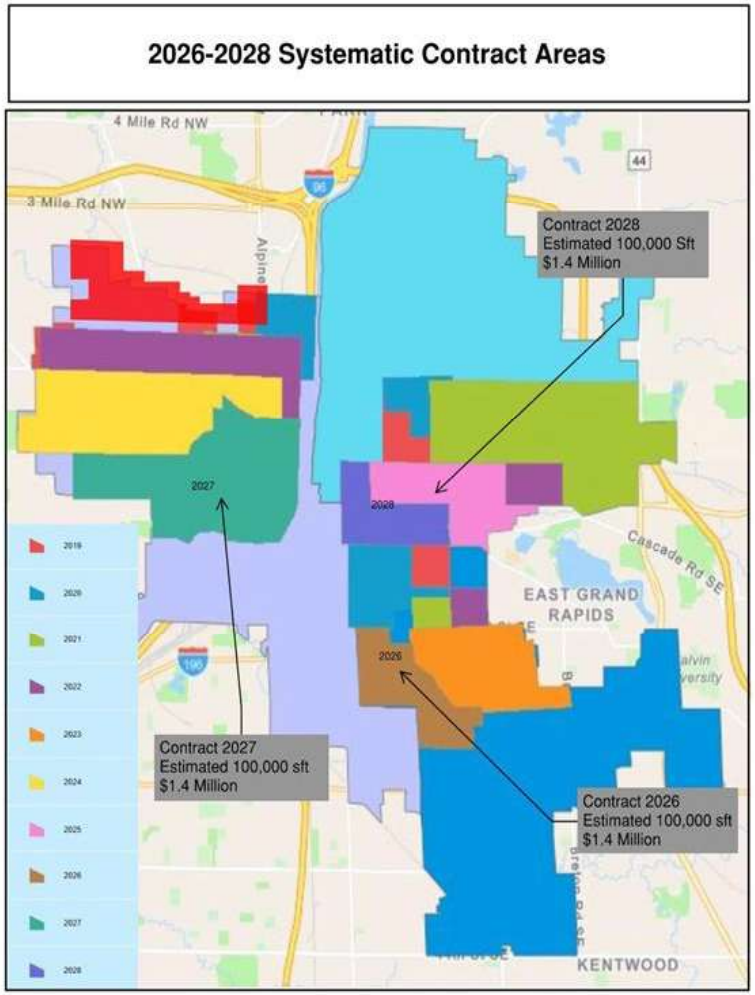
Sidewalk Work FY2027

Scheduled and Proposed Work
FY2027 Proposed Work (Construction Year 2026)

- Systematic Contract 3rd 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)

FY27 Planned Expenditures $2,510,000







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FUND DESCRIPTIONS – DEBT SERVICE FUNDS

Debt Service - 2025 Soccer Stadium: This fund accounts for the payment of the interest and retirement of principal on the general long-term debt for the Amway Soccer Stadium. Financing was provided by Bonds and debt service is reimbursed by Kent County.

Major Revenue Source: Kent County, Lodging Excise Tax
Fund Balance Policy: To have all funds committed to the payment of debt service.

Debt Service - 2025 Amphitheater: This fund accounts for the payment of the interest and retirement of principal on the general long-term debt for the Acrisure Amphitheater. Financing was provided by Bonds and debt service is reimbursed by Kent County.

Major Revenue Source: Kent County, Lodging Excise Tax
Fund Balance Policy: To have all funds committed to the payment of debt service.

Debt Service – 2025 Amphitheater Parking: This fund accounts for the payment of the interest and retirement of principal on the general long-term debt for the Acrisure Amphitheater Parking Structure. Financing is provided by Bonds and debt service is reimbursed by the CAA.

Major Revenue Source: CAA.
Fund Balance Policy: To have all funds committed to the payment of debt service.

Grand Rapids, MI - FMS
Statement of Operations
3610 - Debt Service - 2025 - Soccer Stadium

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
58001000-Contributions from Local Units	0	0	4,133,733	0	4,800,500	4,800,500	6,130,500	6,069,000	6,002,250
Total Revenues	**0**	**0**	**4,133,733**	**0**	**4,800,500**	**4,800,500**	**6,130,500**	**6,069,000**	**6,002,250**
Expenditures									
99001000-Debt Service	0	0	4,133,733	0	4,800,500	4,800,500	6,130,500	6,069,000	6,002,250
Total Expenditures	**0**	**0**	**4,133,733**	**0**	**4,800,500**	**4,800,500**	**6,130,500**	**6,069,000**	**6,002,250**
Other Sources & Uses of Cash									
99100000-Principal	**0**	**0**	**0**	**0**	**0**	**0**	**1,330,000**	**1,335,000**	**1,335,000**
Net Other Sources & Uses							**-1,330,000**	**-1,335,000**	**-1,335,000**
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

Grand Rapids, MI - FMS
Statement of Operations
3611 - Debt Service - 2025 Amphitheater

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
58001000-Contributions from Local Units	0	0	1,131,169	0	1,314,000	1,314,000	1,684,000	1,660,500	1,642,250
Total Revenues	**0**	**0**	**1,131,169**	**0**	**1,314,000**	**1,314,000**	**1,684,000**	**1,660,500**	**1,642,250**
Expenditures									
99001000-Debt Service	0	0	1,131,169	0	1,314,000	1,314,000	1,684,000	1,660,500	1,642,250
Total Expenditures	**0**	**0**	**1,131,169**	**0**	**1,314,000**	**1,314,000**	**1,684,000**	**1,660,500**	**1,642,250**
Other Sources & Uses of Cash									
99100000-Principal	**0**	**0**	**0**	**0**	**0**	**0**	**370,000**	**365,000**	**365,000**
Net Other Sources & Uses							**-370,000**	**-365,000**	**-365,000**
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
Statement of Operations
3612 - Debt Service - 2025 - Amphitheater Parking

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
58001000-Contributions from Local Units	0	0	1,434,653	0	1,099,000	1,099,000	1,099,000	1,508,500	1,511,875
Total Revenues	**0**	**0**	**1,434,653**	**0**	**1,099,000**	**1,099,000**	**1,099,000**	**1,508,500**	**1,511,875**
Expenditures									
99001000-Debt Service	0	0	1,434,653	0	1,099,000	1,099,000	1,099,000	1,508,500	1,511,875
Total Expenditures	**0**	**0**	**1,434,653**	**0**	**1,099,000**	**1,099,000**	**1,099,000**	**1,508,500**	**1,511,875**
Other Sources & Uses of Cash									
99100000-Principal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**420,000**	**445,000**
Net Other Sources & Uses								**-420,000**	**-445,000**
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

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 - FMS
Statement of Operations
7400 - 61st District Court Operations

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	295,877	298,344	298,344	298,344	298,344	298,344	298,344	298,344	298,344
61001000-Charges for Services	3,205,992	2,742,991	2,742,991	3,024,569	2,980,393	2,943,119	2,927,032	2,911,428	2,896,284
66001000-Investment Income and Rentals	81,039	86,792	86,792	104,102	104,675	96,714	88,778	80,841	80,785
69501000-Other Financing Sources	10,407,357	11,106,226	11,106,226	11,106,226	10,095,413	10,745,413	11,395,413	11,945,413	12,303,775
Total Revenues	**13,990,266**	**14,234,353**	**14,234,353**	**14,533,242**	**13,478,825**	**14,083,590**	**14,709,566**	**15,236,026**	**15,579,188**
Expenditures									
71001000-Personal Services	7,410,375	8,118,285	8,118,285	7,998,130	8,714,305	9,230,792	9,446,373	9,616,764	9,757,633
75001000-Supplies	189,047	214,285	214,285	218,377	282,827	293,894	305,540	317,798	330,699
81001000-Other Services and Charges	5,163,911	5,847,191	5,900,201	5,401,365	4,813,257	5,019,901	5,201,199	5,379,798	5,586,326
97001000-Capital Outlays	80,269	79,006	79,006	79,006	133,416	135,469	30,300	31,248	32,244
99501000-Other Financing	0	-427,763	-427,763	0	-421,803	-441,872	-455,139	-470,310	-485,545
Total Expenditures	**12,843,602**	**13,831,004**	**13,884,014**	**13,696,879**	**13,522,003**	**14,238,183**	**14,528,273**	**14,875,298**	**15,221,357**
NET INCOME (LOSS)	**1,146,664**	**403,349**	**350,339**	**836,363**	**-43,177**	**-154,593**	**181,293**	**360,728**	**357,831**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	1,827,663	2,974,327	2,974,327	2,974,327	3,810,690	3,767,512	3,612,920	3,794,213	4,154,941
Ending Fund Balance	2,974,327	3,377,676	3,324,666	3,810,690	3,767,512	3,612,920	3,794,213	4,154,941	4,512,772
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	1,926,540	2,074,651	2,082,602	2,054,532	2,028,300	2,135,727	2,179,241	2,231,295	2,283,204
Unassigned Fund Balance	1,047,787	1,303,025	1,242,064	1,756,158	1,739,212	1,477,192	1,614,972	1,923,646	2,229,568
Unassigned Fund Balance as % of Total Expenditures	8.2%	9.4%	8.9%	12.8%	12.9%	10.4%	11.1%	12.9%	14.6%

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 Capital Reserve Fund subsidy and 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 - FMS
Statement of Operations
5080 - Belknap Ice Arena

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	991,137	0	0	0	0	0	0	0	0
66001000-Investment Income and Rentals	147,239	123,840	123,840	126,265	132,017	129,899	127,787	125,675	125,660
67001000-Other Revenues	1,111	20,000	20,000	40,475	25,375	25,375	25,375	25,375	25,375
Total Revenues	**1,139,487**	**143,840**	**143,840**	**166,740**	**157,392**	**155,274**	**153,162**	**151,050**	**151,035**
Expenditures									
71001000-Personal Services	305,463	0	0	0	0	0	0	0	0
75001000-Supplies	43,847	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	752,348	238,500	238,500	148,248	327,705	317,000	317,000	317,000	317,000
97001000-Capital Outlays	-1	0	0	0	0	0	0	0	0
Total Expenditures	**1,101,658**	**238,500**	**238,500**	**148,248**	**327,705**	**317,000**	**317,000**	**317,000**	**317,000**
NET INCOME (LOSS)	**37,829**	**-94,660**	**-94,660**	**18,492**	**-170,313**	**-161,726**	**-163,838**	**-165,950**	**-165,965**
Beginning Fund Balance	1,098,895	1,136,724	1,136,724	1,136,724	1,155,216	984,904	823,178	659,340	493,390
Ending Fund Balance	1,136,724	1,042,064	1,042,064	1,155,216	984,904	823,178	659,340	493,390	327,425
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	275,415	59,625	59,625	37,062	81,926	79,250	79,250	79,250	79,250
Unassigned Fund Balance	861,310	982,439	982,439	1,118,154	902,978	743,928	580,090	414,140	248,175
Unassigned Fund Balance as % of Total Expenditures	78.2%	411.9%	411.9%	754.2%	275.5%	234.7%	183.0%	130.6%	78.3%

Grand Rapids, MI - FMS
Statement of Operations
5020 - Cemetery Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	0	0	0	123	0	0	0	0	0
61001000-Charges for Services	763,618	795,500	795,500	795,302	798,500	796,500	796,500	796,500	796,500
66001000-Investment Income and Rentals	79,501	79,125	79,125	77,122	77,570	71,349	65,148	58,947	58,903
67001000-Other Revenues	13,706	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	1,349,540	815,500	815,500	815,500	1,567,453	1,576,780	1,491,055	1,512,648	1,532,414
Total Revenues	**2,206,365**	**1,690,125**	**1,690,125**	**1,688,047**	**2,443,523**	**2,444,629**	**2,352,703**	**2,368,095**	**2,387,817**
Expenditures									
71001000-Personal Services	569,345	704,814	704,814	670,722	757,549	798,724	816,446	832,947	843,316
75001000-Supplies	52,056	39,275	54,854	36,432	38,075	38,677	39,290	39,916	40,554
81001000-Other Services and Charges	807,237	857,827	875,027	869,744	844,829	871,977	893,307	915,306	936,829
97001000-Capital Outlays	9,846	49,400	56,400	49,400	47,300	0	5,000	5,200	0
99501000-Other Financing	121,365	1,518,325	1,518,325	1,518,295	1,196,775	589,475	632,475	469,475	494,475
Total Expenditures	**1,559,849**	**3,169,641**	**3,209,420**	**3,144,592**	**2,884,528**	**2,298,853**	**2,386,518**	**2,262,844**	**2,315,174**
NET INCOME (LOSS)	**646,516**	**-1,479,516**	**-1,519,295**	**-1,456,545**	**-441,006**	**145,776**	**-33,815**	**105,251**	**72,642**
Beginning Fund Balance	1,944,586	2,591,102	2,591,102	2,591,102	1,134,557	693,551	839,327	805,512	910,763
Ending Fund Balance	2,591,102	1,111,586	1,071,807	1,134,557	693,551	839,327	805,512	910,763	983,405
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	389,962	792,410	802,355	786,148	721,132	574,713	596,630	565,711	578,794
Unassigned Fund Balance	2,201,140	319,176	269,452	348,409	-27,581	264,614	208,883	345,052	404,612
Unassigned Fund Balance as % of Total Expenditures	141.1%	10.1%	8.4%	11.1%	-1.0%	11.5%	8.8%	15.2%	17.5%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
5840-Golf Course

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	1,312,442	1,377,000	1,377,000	1,377,030	1,441,376	1,521,181	1,596,606	1,635,857	1,668,574
66001000-Investment Income and Rentals	35,510	34,225	34,225	36,037	36,246	33,339	30,442	27,544	27,523
67001000-Other Revenues	0	0	0	13	0	0	0	0	0
Total Revenues	**1,347,952**	**1,411,225**	**1,411,225**	**1,413,080**	**1,477,622**	**1,554,520**	**1,627,048**	**1,663,401**	**1,696,097**
Expenditures									
71001000-Personal Services	557,967	618,920	618,920	609,712	635,506	653,161	659,481	664,306	666,820
75001000-Supplies	147,065	141,301	141,301	141,187	146,191	148,687	149,441	150,209	150,993
81001000-Other Services and Charges	508,469	550,651	550,651	621,552	566,412	617,916	635,200	630,085	649,546
97001000-Capital Outlays	2,723	292,500	292,500	217,100	154,500	73,000	128,500	59,200	116,500
99501000-Other Financing	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Expenditures	**1,241,224**	**1,653,372**	**1,653,372**	**1,639,552**	**1,552,609**	**1,542,764**	**1,622,622**	**1,553,800**	**1,633,859**
NET INCOME (LOSS)	**106,728**	**-242,147**	**-242,147**	**-226,472**	**-74,987**	**11,757**	**4,426**	**109,601**	**62,238**
Beginning Fund Balance	1,110,330	1,217,058	1,217,058	1,217,058	990,586	915,599	927,356	931,782	1,041,382
Ending Fund Balance	1,217,058	974,911	974,911	990,586	915,599	927,356	931,782	1,041,382	1,103,620
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	310,306	413,343	413,343	409,888	388,152	385,691	405,656	388,450	408,465
Unassigned Fund Balance	906,752	561,568	561,568	580,698	527,447	541,665	526,127	652,932	695,155
Unassigned Fund Balance as % of Total Expenditures	73.1%	34.0%	34.0%	35.4%	34.0%	35.1%	32.4%	42.0%	42.5%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
5140-Parking Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	23,236,459	23,899,018	23,899,018	24,417,815	24,151,535	24,323,885	24,499,683	24,678,998	24,861,898
65001000-Fines and Forfeitures	387,370	465,000	465,000	366,531	600,000	600,000	600,000	600,000	600,000
66001000-Investment Income and Rentals	643,231	890,325	890,325	925,813	949,861	888,128	826,713	765,422	769,249
67001000-Other Revenues	118,753	16,500	16,500	38,073	16,500	16,500	16,500	16,500	16,500
Total Revenues	**24,385,813**	**25,270,843**	**25,270,843**	**25,748,232**	**25,717,896**	**25,828,513**	**25,942,896**	**26,060,920**	**26,247,647**
Expenditures									
71001000-Personal Services	5,281,232	5,702,214	5,702,214	5,448,050	6,600,246	7,034,224	7,230,744	7,363,666	7,465,794
75001000-Supplies	284,422	336,107	336,107	279,209	338,570	348,487	358,703	369,226	380,067
81001000-Other Services and Charges	8,654,040	10,945,247	10,945,247	10,759,596	9,961,574	10,322,466	10,640,413	10,968,480	11,301,133
97001000-Capital Outlays	142,596	119,877	119,877	124,617	139,127	137,851	141,988	146,249	150,637
99001000-Debt Service	576,372	460,624	460,624	460,624	403,060	352,409	298,297	230,620	170,632
99501000-Other Financing	10,102,543	5,172,144	5,172,144	5,472,144	6,257,030	5,886,921	5,262,585	3,384,000	4,212,200
Total Expenditures	**25,041,205**	**22,736,213**	**22,736,213**	**22,544,240**	**23,699,607**	**24,082,358**	**23,932,730**	**22,462,241**	**23,680,463**
NET INCOME (LOSS)	**(655,392)**	**2,534,630**	**2,534,630**	**3,203,992**	**2,018,289**	**1,746,155**	**2,010,166**	**3,598,679**	**2,567,184**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(1,830,000)	(1,880,000)	(1,880,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)	(2,110,000)	(1,460,000)
Net Other Sources & Uses	(1,830,000)	(1,880,000)	(1,880,000)	(1,880,000)	(1,930,000)	(1,985,000)	(2,040,000)	(2,110,000)	(1,460,000)
Net Change in Available Cash	(2,485,392)	654,630	654,630	1,323,992	88,289	(238,845)	(29,834)	1,488,679	1,107,184
Unrestricted Cash - Beginning of Year	**13,567,480**	**11,082,088**	**11,082,088**	**11,082,088**	**12,406,080**	**12,494,369**	**12,255,524**	**12,225,690**	**13,714,369**
Unrestricted Cash - End of Year	**11,082,088**	**11,736,718**	**11,736,718**	**12,406,080**	**12,494,369**	**12,255,524**	**12,225,690**	**13,714,369**	**14,821,553**
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	6,260,301	5,684,053	5,684,053	5,636,060	5,924,902	6,020,590	5,983,183	5,615,560	5,920,116
Unassigned Cash	4,821,787	6,052,665	6,052,665	6,770,020	6,569,467	6,234,935	6,242,508	8,098,809	8,901,437
Total	11,082,088	11,736,718	11,736,718	12,406,080	12,494,369	12,255,524	12,225,690	13,714,369	14,821,553
Unassigned Cash as % of Total Expenditures	19.3%	26.6%	26.6%	30.0%	27.7%	25.9%	26.1%	36.1%	37.6%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
5141-Parking Capital Projects

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	604,553	0	0	0	0	0	0	0	0
61001000-Charges for Services	1,806	0	0	0	0	0	0	0	0
66001000-Investment Income and Rentals	876,089	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	8,861,330	5,332,144	5,532,144	5,532,144	6,417,030	6,046,921	5,422,585	3,544,000	4,372,200
Total Revenues	**10,343,779**	**5,332,144**	**5,532,144**	**5,532,144**	**6,417,030**	**6,046,921**	**5,422,585**	**3,544,000**	**4,372,200**
Expenditures									
71001000-Personal Services	698	0	0	0	0	0	0	0	0
75001000-Supplies	11,018	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	480,669	0	0	0	950,000	550,000	1,250,000	1,250,000	1,250,000
97001000-Capital Outlays	5,448,366	5,332,144	5,532,144	5,532,144	5,467,030	5,496,921	4,172,585	2,294,000	3,122,200
Total Expenditures	**5,940,751**	**5,332,144**	**5,532,144**	**5,532,144**	**6,417,030**	**6,046,921**	**5,422,585**	**3,544,000**	**4,372,200**
NET INCOME (LOSS)	**4,403,028**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Restricted Cash - Beginning of Year	11,282,251	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279
Restricted Cash - End of Year	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279	15,685,279

City of Grand Rapids
Capital Project Detail
FY2027 Final
Parking Capital Projects Fund (5141)

Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
52300	PARKING SERVICES	M5141160480	Access Cntl Equip Replacement	97600000	69930000	Equipment	$705,000	$450,000	$450,000	$350,000	$370,000
52300	PARKING SERVICES	M5141170570	Camera Server Replacement	98000000	69930000	Equipment	$50,000	$25,000	$	$	$
52300	PARKING SERVICES	M5141170630	Elevator Replacement	98800000	69930000	Construction In Progress	$1,000,000	$1,100,000	$1,200,000	$650,000	$680,000
52300	PARKING SERVICES	M5141180240	Asset Management	98800000	69930000	Construction In Progress	$3,050,780	$2,507,625	$2,422,585	$1,194,000	$1,972,200
52300	PARKING SERVICES	M5141180260	Communications and IT	98000000	69930000	Equipment	$50,000	$50,000	$50,000	$50,000	$50,000
52300	PARKING SERVICES	M5141260090	Calder Plaza Reconstruction	98800000	69930000	Construction In Progress	$531,250	$1,314,296	$	$	$
52300	PARKING SERVICES	M5141260110	EV Charging Infrastructure	98800000	69930000	Equipment	$50,000	$50,000	$50,000	$50,000	$50,000
52300	PARKING SERVICES	M5141270360	Carshare Pilot	98800000	69930000	Contractual Services	$30,000	$	$	$	$
52300	PARKING SERVICES	M5141270370	Facilities Asset Management Plan	80100000	69930000	Contractual Services	$150,000	$50,000	$	$	$
52300	PARKING SERVICES	M5141270380	Citywide Mobility Blueprint	80100000	69930000	Contractual Services	$500,000	$200,000	$	$	$
52300	PARKING SERVICES	M5141270390	Parking Investment Strategy	80100000	69930000	Contractual Services	$50,000	$50,000	$	$	$
52300	PARKING SERVICES	M5141270400	Mobility Implementation & Engagement	80100000	69930000	Contractual Services	$250,000	$250,000	$250,000	$250,000	$250,000
52300	PARKING SERVICES	TEMP 063	Mobility Programs Planning & Development	80100000	69930000	Contractual Services	$	$	$1,000,000	$1,000,000	$1,000,000
52300	**PARKING SERVICES TOTAL**						**$6,417,030**	**$6,046,921**	**$5,422,585**	**$3,544,000**	**$4,372,200**
Grand Total							**$6,417,030**	**$6,046,921**	**$5,422,585**	**$3,544,000**	**$4,372,200**

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

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Revenues									
450-Licenses & Permits	142,415	110,000	110,000	145,000	145,000	145,000	145,000	145,000	145,000
501-Federal Grants	7,500,000	0	0	156,457	0	0	0	0	0
539-State Grants	-3,907	0	0	0	0	0	0	0	0
600-Charges for Services	71,993,097	71,463,383	71,463,383	71,444,875	71,356,631	74,269,932	77,314,331	80,495,727	83,820,288
664-Investment Income & Rentals	2,277,758	2,064,267	2,064,267	1,826,857	2,179,875	2,015,897	1,854,169	1,690,697	1,690,631
671-Other Revenues	996,221	1,171,296	1,171,296	1,180,483	1,171,296	1,172,296	1,173,296	1,173,296	1,173,296
695-Other Financing Sources	-11,540,835	0	0	301,520	0	0	0	0	0
Sewer Disposal Operations Total Revenues	**71,364,749**	**74,808,946**	**74,808,946**	**75,055,192**	**74,852,802**	**77,603,125**	**80,486,796**	**83,504,720**	**86,829,215**
Expenditures									
701-Personal Services	14,765,695	15,022,525	15,022,525	14,559,810	16,587,224	17,638,154	18,036,852	18,296,472	18,514,959
751-Supplies	3,028,529	4,101,609	4,101,609	3,700,766	4,356,455	4,400,647	4,449,831	4,453,694	4,538,506
800-Other Services and Charges	18,879,660	25,628,034	25,628,034	25,607,037	25,139,879	25,559,574	25,682,631	27,575,940	27,265,129
970-Capital Outlays	978,302	1,263,330	1,263,330	1,120,474	1,575,050	1,779,286	1,499,612	1,620,086	1,389,758
990-Debt Service	8,728,844	9,250,288	9,250,288	7,751,428	8,750,601	8,096,160	8,952,353	8,528,314	8,057,833
995-Other Financing	12,303,465	15,817,500	15,817,500	17,532,500	14,220,000	9,854,000	10,383,000	8,186,000	11,711,000
Sewer Disposal Operations Total Expenditures	**58,684,495**	**71,083,286**	**71,083,286**	**70,272,015**	**70,629,209**	**67,327,821**	**69,004,279**	**68,660,506**	**71,477,185**
Sewer Disposal Operations NET INCOME (LOSS)	**12,680,254**	**3,725,660**	**3,725,660**	**4,783,177**	**4,223,593**	**10,275,304**	**11,482,517**	**14,844,214**	**15,352,030**
Other Sources & Uses of Cash									
Less: Payment of Debt Service Principal	(14,410,000)	(14,930,000)	(14,930,000)	(14,930,000)	(15,365,000)	(15,540,000)	(11,732,238)	(13,059,555)	(13,527,916)
Net Other Sources & Uses	(14,410,000)	(14,930,000)	(14,930,000)	(14,930,000)	(15,365,000)	(15,540,000)	(11,732,238)	(13,059,555)	(13,527,916)
Net Change in Available Cash	(1,729,746)	(11,204,340)	(11,204,340)	(10,146,823)	(11,141,407)	(5,264,696)	(249,721)	1,784,659	1,824,114
Unrestricted Cash - Beginning of Year	**44,867,422**	**43,137,676**	**43,137,676**	**43,137,676**	**32,990,853**	**21,849,446**	**16,584,750**	**16,335,030**	**18,119,689**
Unrestricted Cash - End of Year	**43,137,676**	**31,933,336**	**31,933,336**	**32,990,853**	**21,849,446**	**16,584,750**	**16,335,030**	**18,119,689**	**19,943,803**
Reserve Targets									
Assigned to Operations - 25% of Operations Spending	11,619,804	13,387,697	13,387,697	13,184,879	13,627,302	13,876,955	14,158,570	14,596,627	14,419,296
Unassigned Cash	31,517,872	18,545,640	18,545,640	19,805,974	8,222,144	2,707,795	2,176,460	3,523,062	5,524,507
Total	43,137,676	31,933,336	31,933,336	32,990,853	21,849,446	16,584,750	16,335,030	18,119,689	19,943,803
Unassigned Cash as a % of Total Expenditures	53.7%	26.1%	26.1%	28.2%	11.6%	4.%	3.2%	5.1%	7.7%

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

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Revenues									
51001000-Federal Grants	746,750	0	0	0	0	0	0	0	0
53001000-State Grants	-7,555,854	0	-718,607	0	0	0	0	0	0
66001000-Investment Income and Rentals	1,891,719	0	0	1,891,719	0	0	0	0	0
67001000-Other Revenues	6,637,872	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	23,588,835	17,532,500	17,230,980	17,230,980	16,120,000	11,820,000	12,370,000	10,274,000	13,800,000
Sewer Replacement & Improvement Total Revenues	**25,309,322**	**17,532,500**	**16,512,373**	**19,122,699**	**16,120,000**	**11,820,000**	**12,370,000**	**10,274,000**	**13,800,000**
Expenditures									
71001000-Personal Services	1,744	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	1,352,673	0	0	0	0	0	0	0	0
97001000-Capital Outlays	18,228,726	17,532,500	16,512,373	17,230,980	16,120,000	11,820,000	12,370,000	10,274,000	13,800,000
Sewer Replacement & Improvement Total Expenditures	**19,583,143**	**17,532,500**	**16,512,373**	**17,230,980**	**16,120,000**	**11,820,000**	**12,370,000**	**10,274,000**	**13,800,000**
Sewer Replacement & Improvement NET INCOME (LOSS)	**5,726,179**	**0**	**0**	**1,891,719**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	5,726,179	0	0	1,891,719	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**24,834,198**	**30,560,377**	**30,560,377**	**30,560,377**	**32,452,096**	**32,452,096**	**32,452,096**	**32,452,096**	**32,452,096**
Unrestricted Cash - End of Year	**30,560,377**	**30,560,377**	**30,560,377**	**32,452,096**	**32,452,096**	**32,452,096**	**32,452,096**	**32,452,096**	**32,452,096**

Grand Rapids MI
SEWAGE SYSTEM REVENUE BONDS 2029 (5909)
STATEMENT OF OPERATIONS

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Revenues									
69501000-Other Financing Sources	0	0	0	0	0	0	30,000,000	0	0
SDS Revenue Bonds Total Revenues	**0**	**0**	**0**	**0**	**0**	**0**	**30,000,000**	**0**	**0**
Expenditures									
97001000-Capital Outlays	0	0	0	0	0	0	30,000,000	0	0
SDS Revenue Bonds Total Expenditures	**0**	**0**	**0**	**0**	**0**	**0**	**30,000,000**	**0**	**0**
SDS Revenue Bonds NET INCOME (LOSS)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	-	0	0	-	0	0	-	0	0
Unrestricted Cash - Beginning of Year	**0**	**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
FY2027 FINAL FISCAL PLAN
ENVIRONMENTAL SERVICES DEPARTMENT (527)

							FY2027	FY2028	FY2029	FY2030	FY2031
Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	Adopted	Forecast	Forecast	Forecast	Forecast
52700	ENVIRONMENTAL SERVICES	5902152250	Var Loc CIPP Rehab of S/S	98800000	69930000	Construction In Progress	$1,000,000	$1,100,000	$1,200,000	$1,300,000	$1,400,000
52700	ENVIRONMENTAL SERVICES	5902190500	Brandywine Sanitary Trunk Sewer	98800000	69930000	Construction In Progress	$1,000,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902230320	Flow Meter Replacement	98800000	69930000	Construction In Progress	$60,000	$60,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902230330	HVAC Replacement	98800000	69930000	Construction In Progress	$80,000	$80,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902240010	Renewable Energy Projects	98800000	69930000	Construction In Progress	$100,000	$100,000	$100,000	$	$
52700	ENVIRONMENTAL SERVICES	5902250340	North-South UV Disinfection	98800000	69930000	Construction In Progress	$4,000,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260190	Lift Station Upgrades	98800000	69930000	Construction In Progress	$350,000	$100,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260200	Medium Voltage Cable Replacement	98800000	69930000	Construction In Progress	$300,000	$300,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260220	East Paris Lift Station Forcemain Replacement	98800000	69930000	Construction In Progress	$	$850,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260250	North Secondary Return Sludge Improvements	98800000	69930000	Construction In Progress	$	$2,000,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260290	Woodlawn Cemetary Sanitary Sewer CIPP	98800000	69930000	Construction In Progress	$500,000	$500,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260310	Forcemain Air Relief Valve Replacement	98800000	69930000	Construction In Progress	$60,000	$60,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260330	WRRF Sump Pump Replacement	98800000	69930000	Construction In Progress	$20,000	$20,000	$20,000	$20,000	$
52700	ENVIRONMENTAL SERVICES	5902260340	Vital Street & CSO Separation at Various Locations	98800000	69930000	Construction In Progress	$100,000	$50,000	$50,000	$50,000	$50,000
52700	ENVIRONMENTAL SERVICES	5902260370	WRRF Building Improvements	98800000	69930000	Construction In Progress	$250,000	$100,000	$100,000	$100,000	$
52700	ENVIRONMENTAL SERVICES	5902260390	Shared SCADA Network	98800000	69930000	Construction In Progress	$1,500,000	$1,000,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902260740	RNG Skid	98800000	69930000	Construction In Progress	$2,500,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270010	6862-A.C. forcemain replacement at Eastern Avenue Lift Sta	98800000	69930000	Construction In Progress	$250,000	$	$1,000,000	$	$
52700	ENVIRONMENTAL SERVICES	5902270020	South Aeration Tank Mixers	98800000	69930000	Construction In Progress	$300,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270030	South Secondary MCC Replacement	98800000	69930000	Construction In Progress	$550,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270040	MAPS Primary Substation and Feeder Breakers Replacement	98800000	69930000	Construction In Progress	$200,000	$1,400,000	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270050	South Blower Building - Decant/Underdrain Pump & Wet Well Upgrade	98800000	69930000	Construction In Progress	$300,000	$1,000,000	$1,000,000	$	$
52700	ENVIRONMENTAL SERVICES	5902270060	Bristol Ave Sanitary Sewer	98800000	69930000	Construction In Progress	$1,500,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270070	PERB Pump & Valve Replacement	98800000	69930000	Construction In Progress	$400,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270080	CSAT Camera Truck	98800000	69930000	Construction In Progress	$600,000	$	$	$	$
52700	ENVIRONMENTAL SERVICES	5902270090	Sanitary Manhole Lining Various Locations	98800000	69930000	Construction In Progress	$200,000	$200,000	$200,000	$200,000	$200,000
52700	ENVIRONMENTAL SERVICES	TEMP19008	6864-A.C. Forcemain replacement - Lincoln School Lift Station	98800000	69930000	Construction In Progress	$	$250,000	$2,000,000	$	$
52700	ENVIRONMENTAL SERVICES	TEMP20007	2530-Burton/Breton Sanitary Trunk Sewer	98800000	69930000	Construction In Progress	$	$	$3,000,000	$	$
52700	ENVIRONMENTAL SERVICES	TEMP24044	4532 - BUTTERWORTH - HOGADONE TO SEWARD AVE	98800000	69930000	Construction In Progress	$	$100,000	$	$	$
52700	ENVIRONMENTAL SERVICES	TEMP25054	South Blower Primary Substation and Feeder Breakers Replacement	98800000	69930000	Construction In Progress	$	$200,000	$	$1,400,000	$
52700	ENVIRONMENTAL SERVICES	TEMP26040	PLC Upgrades	98800000	69930000	Construction In Progress	$	$250,000	$250,000	$250,000	$

52700	ENVIRONMENTAL SERVICES	TEMP26056	1749-Long Term Wet Weather	98800000	69930000	Construction In Progress	$	$700,000	$700,000	$700,000	$700,000
52700	ENVIRONMENTAL SERVICES	TEMP26044	Vactor Dump Improvements	98800000	69930000	Construction In Progress	$	$	$200,000	$	$1,000,000
52700	ENVIRONMENTAL SERVICES	TEMP26045	MAPS UST Conversion	98800000	69930000	Construction In Progress	$	$	$400,000	$	$
52700	ENVIRONMENTAL SERVICES	TEMP26046	Sludge Piping/Suction in B Section Improvements	98800000	69930000	Construction In Progress	$	$	$400,000	$	$
52700	ENVIRONMENTAL SERVICES	TEMP26054	Orchard Vista Forcemain Replacement	98800000	69930000	Construction In Progress	$	$	$250,000	$	$1,000,000
52700	ENVIRONMENTAL SERVICES	TEMP18003	2537 - Lafayette Avenue - Fulton to Fountain	98800000	69930000	Construction In Progress	$	$	$	$270,000	$
52700	ENVIRONMENTAL SERVICES	TEMP21024	Burton/Breton Collection Area	98800000	69930000	Construction In Progress	$	$	$	$500,000	$
52700	ENVIRONMENTAL SERVICES	TEMP21027	Fenske Area Sanitary Pump Station	98800000	69930000	Construction In Progress	$	$1,000,000	$	$	$
52700	ENVIRONMENTAL SERVICES	TEMP21037	Screen and Grit Bldg Tuck Pointing	98800000	69930000	Construction In Progress	$	$	$	$44,000	$
52700	ENVIRONMENTAL SERVICES	TEMP21039	Screen and Grit Bldg Structural Repairs	98800000	69930000	Construction In Progress	$	$	$	$144,000	$
52700	ENVIRONMENTAL SERVICES	TEMP21040	Headworks Scum Pumping	98800000	69930000	Construction In Progress	$	$	$	$491,000	$
52700	ENVIRONMENTAL SERVICES	TEMP22074	B ST - GRANDVILLE TO CAULFIELD ALLEY	98800000	69930000	Construction In Progress	$	$	$	$305,000	$
52700	ENVIRONMENTAL SERVICES	TEMP22091	NELAND - BATES TO SHERMAN	98800000	69930000	Construction In Progress	$	$	$	$1,000,000	$
52700	ENVIRONMENTAL SERVICES	TEMP26043	BEACON ST - GRANDVILLE TO CAULFIELD	98800000	69930000	Construction In Progress	$	$	$	$500,000	$
52700	ENVIRONMENTAL SERVICES	TEMP26055	Electrical Distribution Syst Renewal 2	98800000	69930000	Construction In Progress	$	$	$	$500,000	$
52700	ENVIRONMENTAL SERVICES	TEMP 021	South Return Sludge Header	98800000	69930000	Construction In Progress	$	$400,000	$	$	$
52700	ENVIRONMENTAL SERVICES	TEMP 022	2516-Whiskey Creek Sanitary Trunk	98800000	69930000	Construction In Progress	$	$	$	$	$3,700,000
52700	ENVIRONMENTAL SERVICES	TEMP 023	WRRF Scum Conveyance Systems	98800000	69930000	Construction In Progress	$	$	$500,000	$	$
52700	ENVIRONMENTAL SERVICES	TEMP 024	South Final Tank Algae Control	98800000	69930000	Construction In Progress	$	$	$	$	$500,000
52700	ENVIRONMENTAL SERVICES	TEMP 025	B-550 Flow Split Gate & Actuator Replacement	98800000	69930000	Construction In Progress	$	$	$	$	$500,000
52700	ENVIRONMENTAL SERVICES	TEMP 026	Update Electrical Panels in Admin Building	98800000	69930000	Construction In Progress	$	$	$	$	$150,000
52700	ENVIRONMENTAL SERVICES	TEMP 027	2528-Kent Country Club Sanitary Trunk Sewer	98800000	69930000	Construction In Progress	$	$	$	$	$1,600,000
52700	ENVIRONMENTAL SERVICES	TEMP 028	Boston-Blaine SE Collection Area Construction	98800000	69930000	Construction In Progress	$	$	$	$	$2,000,000
52700	ENVIRONMENTAL SERVICES	TEMP 029	Headworks Grit Pass Upgrades Phase 3	98800000	69930000	Construction In Progress	$	$	$1,000,000	$2,500,000	$1,000,000
52700	**ENVIRONMENTAL SERVICES TOTAL**						**$16,120,000**	**$11,820,000**	**$12,370,000**	**$10,274,000**	**$13,800,000**
52700	ENVIRONMENTAL SERVICES	TEMP25059	Godfrey Ave. - Chestnut to Grand River	98800000	69810000	Construction In Progress	$	$	$30,000,000	$	$
52700	**ENVIRONMENTAL SERVICES TOTAL**						**$**	**$**	**$30,000,000**	**$**	**$**
Grand Total							**$16,120,000**	**$11,820,000**	**$42,370,000**	**$10,274,000**	**$13,800,000**

Grand Rapids MI
WATER OPERATIONS (5910)
STATEMENT OF OPERATIONS

	ACTUAL 2025	ADOPTED 2026	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Revenues							
450-Licenses & Permits	44,775	47,500	47,500	47,500	47,500	47,500	47,500
501-Federal Grants	7,354,478	0	0	0	0	0	0
539-State Grants	0	0	0	0	0	0	0
600-Charges for Services	59,733,386	59,694,935	65,032,936	66,924,991	69,115,943	71,060,431	73,165,367
655-Fines & Forfeitures	1,391,778	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
664-Investment Income & Rentals	1,387,204	2,763,139	2,867,559	2,685,219	2,516,355	2,343,231	2,345,244
671-Other Revenues	445,678	5,000	7,000	7,000	7,000	7,000	7,000
695-Other Financing Sources	-9,451,436	225,070	143,537	0	0	0	0
Water Operations Total Revenues	**60,905,863**	**63,835,644**	**69,298,532**	**70,864,710**	**72,886,798**	**74,658,162**	**76,765,111**
Expenditures							
701-Personal Services	13,461,382	15,903,492	17,161,056	18,150,671	18,542,415	18,816,773	19,040,505
751-Supplies	4,049,050	5,263,331	5,056,806	5,189,034	5,339,342	5,504,385	5,602,843
800-Other Services and Charges	16,779,270	20,726,603	20,402,195	20,702,345	21,441,087	22,553,091	22,670,162
970-Capital Outlays	834,554	1,424,300	2,358,465	2,099,636	2,432,450	1,653,000	1,515,740
990-Debt Service	4,971,268	6,790,801	6,234,056	6,656,617	6,874,015	7,032,145	7,468,228
995-Other Financing	11,576,571	11,707,635	14,167,075	5,766,977	9,047,907	10,887,864	11,975,850
Water Operations Total Expenditures	**51,672,095**	**61,816,162**	**65,379,653**	**58,565,280**	**63,677,216**	**66,447,258**	**68,273,328**
Water Operations NET INCOME (LOSS)	**9,233,768**	**2,019,482**	**3,918,879**	**12,299,430**	**9,209,582**	**8,210,904**	**8,491,783**
Other Sources & Uses of Cash							
Less: Payment of Debt Service Principal	(5,647,500)	(5,885,000)	(7,063,373)	(9,498,984)	(10,422,701)	(11,579,081)	(13,273,407)
Net Other Sources & Uses	(5,647,500)	(5,885,000)	(7,063,373)	(9,498,984)	(10,422,701)	(11,579,081)	(13,273,407)
Net Change in Available Cash	3,586,268	(3,865,518)	(3,144,494)	2,800,446	(1,213,119)	(3,368,177)	(4,781,624)
Unrestricted Cash - Beginning of Year	**39,672,413**	**43,258,681**	**44,102,507**	**40,958,013**	**43,758,459**	**42,545,340**	**39,177,163**
Unrestricted Cash - End of Year	**43,258,681**	**39,393,163**	**40,958,013**	**43,758,459**	**42,545,340**	**39,177,163**	**34,395,539**
Reserve Targets							
Assigned to Operations - 25% of Total Operations Spending	10,054,049	12,115,291	12,362,413	12,747,570	13,186,804	13,409,315	13,588,332
Unassigned Cash	33,204,633	27,277,873	28,595,600	31,010,889	29,358,536	25,767,848	20,807,207
Total	43,258,681	39,393,163	40,958,013	43,758,459	42,545,340	39,177,163	34,395,539
Unassigned Cash as a % of Total Expenditures	64.3%	44.1%	43.7%	53.%	46.1%	38.8%	30.5%

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

	ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
Revenues									
51001000-Federal Grants	935,271	0	0	0	0	0	0	0	0
53001000-State Grants	0	0	1,471,357	1,471,357	0	0	0	0	0
61001000-Charges for Services	8,475	0	0	0	0	0	0	0	0
66001000-Investment Income and Rentals	2,531,026	0	0	2,531,025	0	0	0	0	0
67001000-Other Revenues	340,936	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	21,094,511	38,405,000	35,933,322	35,951,074	49,430,000	29,925,000	31,730,000	29,910,000	40,650,000
Water Replacement & Improvement Total Revenues	**24,910,219**	**38,405,000**	**37,404,679**	**39,953,456**	**49,430,000**	**29,925,000**	**31,730,000**	**29,910,000**	**40,650,000**
Expenditures									
71001000-Personal Services	5,275	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	55,456	0	0	0	0	0	0	0	0
97001000-Capital Outlays	30,710,151	38,405,000	37,404,679	37,422,431	49,430,000	29,925,000	31,730,000	29,910,000	40,650,000
99001000-Debt Service	19,500	0	0	0	0	0	0	0	0
Water Replacement & Improvement Total Expenditures	**30,790,381**	**38,405,000**	**37,404,679**	**37,422,431**	**49,430,000**	**29,925,000**	**31,730,000**	**29,910,000**	**40,650,000**
Water Replacement & Improvement NET INCOME (LOSS)	**-5,880,162**	**0**	**0**	**2,531,025**	**0**	**0**	**0**	**0**	**0**
Net Change in Available Cash	(5,880,162)	0	0	2,531,025	0	0	0	0	0
Unrestricted Cash - Beginning of Year	**29,794,477**	**23,914,315**	**23,914,315**	**23,914,315**	**26,445,340**	**26,445,340**	**26,445,340**	**26,445,340**	**26,445,340**
Unrestricted Cash - End of Year	**23,914,315**	**23,914,315**	**23,914,315**	**26,445,340**	**26,445,340**	**26,445,340**	**26,445,340**	**26,445,340**	**26,445,340**

CITY OF GRAND RAPIDS
CAPTIAL PROJECT PLAN
FY2027 FINAL FISCAL PLAN
WATER DEPARTMENT (536)

							FY2027	FY2028	FY2029	FY2030	FY2031
Department Number	Department Name	Project Code	Project Title	Expense Account	Revenue Account	Budget Account Name	Adopted	Forecast	Forecast	Forecast	Forecast
53600	WATER	5911170960	Watermain Oversizing	98800000	69930000	Construction In Progress	$50,000	$50,000	$50,000	$50,000	$50,000
53600	WATER	5911200550	Burton and I-96 WM Crossing	98800000	69930000	Construction In Progress	$	$	$	$1,500,000	$
53600	WATER	5911220310	New Franklin PS PRV to Intermediate District	98800000	69930000	Construction In Progress	$150,000	$	$	$	$
53600	WATER	5911240010	Renewable Energy Projects	98800000	69930000	Construction In Progress	$50,000	$50,000	$50,000	$50,000	$50,000
53600	WATER	5911240430	LMFP Annual Electrical Improvements (Plant Generators)	98800000	69930000	Construction In Progress	$1,000,000	$1,000,000	$1,000,000	$	$
53600	WATER	5911250170	7175 - Grandville - Hall to Beacon	98800000	69930000	Construction In Progress	$140,000	$	$	$	$
53600	WATER	5911251080	8222-Wealthy - Carlton to Lake	98800000	69930000	Construction In Progress	$	$	$120,000	$	$
53600	WATER	5911260400	8156-PRV Replacements Cascade Reg PD	98800000	69930000	Construction In Progress	$750,000	$750,000	$	$	$
53600	WATER	5911260470	LMFP - Chemical Containment & Carbon Feed Imp.	98800000	69930000	Construction In Progress	$7,000,000	$	$	$	$
53600	WATER	TEMP7189	5097-South Walker Watermain Phase 3	98800000	69930000	Construction In Progress	$	$1,000,000	$1,000,000	$	$
53600	WATER	TEMP9122	Clancy Avenue - Hastings Avenue to Trowbridge Avenue	98800000	69930000	Construction In Progress	$	$	$60,000	$	$
53600	WATER	TEMP9126	4647-2nd Street - Valley Avenue to Stocking Avenue	98800000	69930000	Construction In Progress	$130,000	$	$	$	$
53600	WATER	TEMP0068	5371-Division - Franklin to Wealthy	98800000	69930000	Construction In Progress	$	$	$370,000	$	$
53600	WATER	TEMP0109	4532-Butterworth Hogadone to Front	98800000	69930000	Construction In Progress	$	$200,000	$	$	$
53600	WATER	TEMP0116	3434-Water Lake Transmission Line Restoration	98800000	69930000	Construction In Progress	$	$100,000	$	$	$
53600	WATER	TEMP0119	4304-Sherman St Giddings Ave to Norwood Ave	98800000	69930000	Construction In Progress	$130,000	$	$	$	$
53600	WATER	TEMP2067	8328-Butterworth - Marion to Lane (Hogadone)	98800000	69930000	Construction In Progress	$80,000	$	$	$	$
53600	WATER	TEMP3020	8464 - Buchanan - Corinne to Stewart	98800000	69930000	Construction In Progress	$190,000	$	$	$	$
53600	WATER	TEMP3022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	98800000	69930000	Construction In Progress	$600,000	$	$	$	$
53600	WATER	TEMP3023	4588 - Alger - Division to Madison	98800000	69930000	Construction In Progress	$230,000	$	$	$	$
53600	WATER	TEMP3024	8178 - Wealthy - Fuller to Carlton	98800000	69930000	Construction In Progress	$	$100,000	$	$	$
53600	WATER	TEMP3037	7963 - Butterworth - Lane to Hogadone	98800000	69930000	Construction In Progress	$80,000	$	$	$	$
53600	WATER	TEMP4057	8516 - 60th Street - Wing to Lynn Haven	98800000	69930000	Construction In Progress	$	$1,500,000	$1,250,000	$	$
53600	WATER	TEMP4059	8558 - Hall - Marsman to Hillsboro, Hillsboro - Hall to Burkdale	98800000	69930000	Construction In Progress	$	$	$	$1,000,000	$1,500,000
53600	WATER	TEMP4060	8560 - Backflow Prevention at Elevated Storage Facilities	98800000	69930000	Construction In Progress	$250,000	$250,000	$	$	$
53600	WATER	TEMP4066	8562 - 2028 Rotomills Lead Service Line Replacements	98800000	69930000	Construction In Progress	$	$600,000	$	$	$
53600	WATER	TEMP4068	8552 - LMFP - PLC and Other Control Improvements	98800000	69930000	Construction In Progress	$	$500,000	$	$	$
53600	WATER	TEMP4078	8603 - Hall - Cesar Chavez to West of US-131	98800000	69930000	Construction In Progress	$	$175,000	$	$	$

53600	WATER	TEMP4085	Logan - Henry to Diamond	98800000	69930000	Construction In Progress	$	$	$200,000	$	$
53600	WATER	TEMP4086	Brooklyn - N. Fuller to S. Fuller	98800000	69930000	Construction In Progress	$	$	$900,000	$	$
53600	WATER	TEMP4087	Patterson Tank Painting and Improvements	98800000	69930000	Construction In Progress	$	$	$500,000	$	$
53600	WATER	TEMP4088	Diamond - Lake to Fulton and Fountain to Crescent	98800000	69930000	Construction In Progress	$	$	$230,000	$	$
53600	WATER	TEMP5058	2029 Rotomills Lead Service Line Replacements	98800000	69930000	Construction In Progress	$	$	$600,000	$	$
53600	WATER	TEMP6016	Adams Area TWM Lining - Area TBD	98800000	69930000	Construction In Progress	$1,000,000	$	$	$	$
53600	WATER	TEMP6017	LMFP Backwash Valves, Pumps and Motor Replacement	98800000	69930000	Construction In Progress	$	$	$500,000	$	$
53600	WATER	TEMP6019	Diamond - Crescent to MMRR	98800000	69930000	Construction In Progress	$	$	$40,000	$	$
53600	WATER	TEMP6027	LMFP North LL PS - Pumps 2, 3 and 4 Motor Replacement w/VFD and Building upgrades.	98800000	69930000	Construction In Progress	$	$	$600,000	$6,000,000	$6,000,000
53600	WATER	TEMP6028	South Transmission Main Capacity Restoration	98800000	69930000	Construction In Progress	$	$	$2,000,000	$	$
53600	WATER	TEMP6020	Lafayette Ave. - Fulton Street to Fountain Street	98800000	69930000	Construction In Progress	$	$	$	$90,000	$
53600	WATER	TEMP6021	2030 Rotomills Lead Service Line Replacements	98800000	69930000	Construction In Progress	$	$	$	$700,000	$
53600	WATER	TEMP6022	Knapp - Monroe to Plainfield	98800000	69930000	Construction In Progress	$	$	$	$300,000	$
53600	WATER	TEMP6023	Jefferson Ave. - Highland Street to Franklin Street	98800000	69930000	Construction In Progress	$	$	$	$180,000	$
53600	WATER	TEMP6026	Bridge - Mount Mercy to Scott	98800000	69930000	Construction In Progress	$	$	$	$140,000	$
53600	WATER	TEMP011	3rd and 4th - Valley to Garfield	98800000	69930000	Construction In Progress	$700,000	$	$	$	$
53600	WATER	TEMP012	Godfrey - Market to Oxford	98800000	69930000	Construction In Progress	$500,000	$	$	$	$
53600	WATER	TEMP018	2030 LMFP Annual Electrical Improvements (MS-LL1 and MS-LL2 Split)	98800000	69930000	Construction In Progress	$	$	$	$1,500,000	$
53600	WATER	TEMP030	DWRF Issuance Costs	98000000	69930000	Construction In Progress	$100,000	$	$	$	$
53600	WATER	TEMP032	Bristol - 3 Mile to Waldorf	98800000	69930000	Construction In Progress	$2,500,000	$	$	$	$
53600	WATER	TEMP034	Lincoln - 4th to Cora	98800000	69930000	Construction In Progress	$	$	$160,000	$	$
53600	WATER	TEMP035	2031 Rotomills Lead Service Line Replacements	98800000	69930000	Construction In Progress	$	$	$	$	$700,000
53600	WATER	TEMP036	Ionia - Coldbrook to Leonard	98800000	69930000	Construction In Progress	$	$	$	$	$100,000
53600	WATER	TEMP037	Mt. Vernon - Pearl to Front	98800000	69930000	Construction In Progress	$	$	$	$	$70,000
53600	WATER	TEMP038	Knapp - Plainfield to Eastern	98800000	69930000	Construction In Progress	$	$	$	$	$200,000
53600	WATER	TEMP039	Lafayette - Fountain to Michigan	98800000	69930000	Construction In Progress	$	$	$	$	$200,000
53600	WATER	TEMP040	Crofton - Madison to College	98800000	69930000	Construction In Progress	$	$	$	$	$250,000
53600	WATER	TEMP041	Canton - Wallen to Buchanan	98800000	69930000	Construction In Progress	$	$	$	$	$250,000
53600	WATER	TEMP043	Freeman - Hall to Market	98800000	69930000	Construction In Progress	$	$	$	$	$1,250,000
53600	WATER	TEMP044	Kentridge Drive - 44th Street to Kendall Street	98800000	69930000	Construction In Progress	$	$	$	$	$2,000,000
53600	WATER	TEMP045	Local WM Lining	98800000	69930000	Construction In Progress	$300,000	$300,000	$300,000	$300,000	$300,000
53600	WATER	TEMP046	2028 TWM Lining - Area to be determined	98800000	69930000	Construction In Progress	$	$1,000,000	$	$	$
53600	WATER	TEMP047	2029 TWM Lining - Area to be determined	98800000	69930000	Construction In Progress	$	$	$1,000,000	$	$
53600	WATER	TEMP048	2030 TWM Lining - Area to be determined	98800000	69930000	Construction In Progress	$	$	$	$1,000,000	$
53600	WATER	TEMP049	2031 TWM Lining - Area to be determined	98800000	69930000	Construction In Progress	$	$	$	$	$1,000,000
53600	**WATER TOTAL - 5911**						**$15,930,000**	**$7,575,000**	**$10,930,000**	**$12,810,000**	**$13,920,000**
53600	WATER	5912251080	8222-Wealthy - Carlton to Lake	98800000	69810000	Construction In Progress	$	$	$1,200,000	$	$
53600	WATER	TEMP9122	Clancy Avenue - Hastings Avenue to Trowbridge Avenue	98800000	69810000	Construction In Progress	$	$	$600,000	$	$

53600	WATER	TEMP9126	4647-2nd Street - Valley Avenue to Stocking Avenue	98800000	69810000	Construction In Progress	$1,300,000	$	$	$	$
53600	WATER	TEMP0068	5371-Division - Franklin to Wealthy	98800000	69810000	Construction In Progress	$	$	$3,700,000	$	$
53600	WATER	TEMP0109	4532-Butterworth Hogadone to Front	98800000	69810000	Construction In Progress	$	$2,000,000	$	$	$
53600	WATER	TEMP0119	4304-Sherman St Giddings Ave to Norwood Ave	98800000	69810000	Construction In Progress	$1,300,000	$	$	$	$
53600	WATER	TEMP2067	8328-Butterworth - Marion to Lane (Hogadone)	98800000	69810000	Construction In Progress	$800,000	$	$	$	$
53600	WATER	TEMP3020	8464 - Buchanan - Corinne to Stewart	98800000	69810000	Construction In Progress	$1,900,000	$	$	$	$
53600	WATER	TEMP3022	8468 - FY27-Rotomill Project - Lead Service Line Replacement	98800000	69810000	Construction In Progress	$9,000,000	$	$	$	$
53600	WATER	TEMP3023	4588 - Alger - Division to Madison	98800000	69810000	Construction In Progress	$2,300,000	$	$	$	$
53600	WATER	TEMP3024	8178 - Wealthy - Fuller to Carlton	98800000	69810000	Construction In Progress	$	$1,000,000	$	$	$
53600	WATER	TEMP3037	7963 - Butterworth - Lane to Hogadone	98800000	69810000	Construction In Progress	$800,000	$	$	$	$
53600	WATER	TEMP4066	8562 - 2028 Rotomills Lead Service Line Replacements	98800000	69810000	Construction In Progress	$	$9,000,000	$	$	$
53600	WATER	TEMP4067	8548 - LMFP - Filter Surface Wash and Coating Improvements	98800000	69810000	Construction In Progress	$	$7,500,000	$	$	$
53600	WATER	TEMP4078	8603 - Hall - Cesar Chavez to West of US-131	98800000	69810000	Construction In Progress	$	$1,750,000	$	$	$
53600	WATER	TEMP4085	Logan - Henry to Diamond	98800000	69810000	Construction In Progress	$	$	$2,000,000	$	$
53600	WATER	TEMP4088	Diamond - Lake to Fulton and Fountain to Crescent	98800000	69810000	Construction In Progress	$	$	$2,300,000	$	$
53600	WATER	TEMP5058	2029 Rotomills Lead Service Line Replacements	98800000	69810000	Construction In Progress	$	$	$9,000,000	$	$
53600	WATER	TEMP6019	Diamond - Crescent to MMRR	98800000	69810000	Construction In Progress	$	$	$400,000	$	$
53600	WATER	TEMP6020	Lafayette Ave. - Fulton Street to Fountain Street	98800000	69810000	Construction In Progress	$	$	$	$900,000	$
53600	WATER	TEMP6021	2030 Rotomills Lead Service Line Replacements	98800000	69810000	Construction In Progress	$	$	$	$10,000,000	$
53600	WATER	TEMP6022	Knapp - Monroe to Plainfield	98800000	69810000	Construction In Progress	$	$	$	$3,000,000	$
53600	WATER	TEMP6023	Jefferson Ave. - Highland Street to Franklin Street	98800000	69810000	Construction In Progress	$	$	$	$1,800,000	$
53600	WATER	TEMP6026	Bridge - Mount Mercy to Scott	98800000	69810000	Construction In Progress	$	$	$	$1,400,000	$
53600	WATER	TEMP012	Godfrey - Market to Oxford	98800000	69810000	Construction In Progress	$5,600,000	$	$	$	$
53600	WATER	TEMP031	Intermediate Pressure District Elevated Storage Tank	98800000	69810000	Construction In Progress	$10,500,000	$	$	$	$
53600	WATER	TEMP033	LMFP Phosphate Improvements	98800000	69810000	Construction In Progress	$	$1,100,000	$	$	$
53600	WATER	TEMP034	Lincoln - 4th to Cora	98800000	69810000	Construction In Progress	$	$	$1,600,000	$	$
53600	WATER	TEMP035	2031 Rotomills Lead Service Line Replacements	98800000	69810000	Construction In Progress	$	$	$	$	$10,000,000
53600	WATER	TEMP036	Ionia - Coldbrook to Leonard	98800000	69810000	Construction In Progress	$	$	$	$	$1,000,000
53600	WATER	TEMP037	Mt. Vernon - Pearl to Front	98800000	69810000	Construction In Progress	$	$	$	$	$700,000
53600	WATER	TEMP038	Knapp - Plainfield to Eastern	98800000	69810000	Construction In Progress	$	$	$	$	$2,000,000
53600	WATER	TEMP039	Lafayette - Fountain to Michigan	98800000	69810000	Construction In Progress	$	$	$	$	$2,000,000
53600	WATER	TEMP042	Northeast Elevated Storage Tank	98800000	69810000	Construction In Progress	$	$	$	$	$11,030,000
53600	**WATER TOTAL - 5912**						**$33,500,000**	**$22,350,000**	**$20,800,000**	**$17,100,000**	**$26,730,000**
Grand Total							**$49,430,000**	**$29,925,000**	**$31,730,000**	**$29,910,000**	**$40,650,000**



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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 - FMS
STATEMENT OF OPERATIONS
7401-61st District Court Grants

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	447,826	0	580,000	466,940	0	0	0	0	0
53001000-State Grants	231,947	0	172,072	66,231	0	0	0	0	0
58001000-Contributions from Local Units	485,790	0	239,056	310,728	0	0	0	0	0
61001000-Charges for Services	77,589	0	80,000	63,341	0	0	0	0	0
69501000-Other Financing Sources	150,000	0	150,000	187,500	0	0	0	0	0
Total Revenues	**1,393,152**	**0**	**1,221,128**	**1,094,740**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	381,020	0	294,900	316,798	0	0	0	0	0
75001000-Supplies	157,156	0	75,500	126,001	0	0	0	0	0
81001000-Other Services and Charges	872,611	0	850,728	706,736	0	0	0	0	0
Total Expenditures	**1,410,788**	**0**	**1,221,128**	**1,149,534**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-17,636**	**0**	**0**	**-54,795**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	124,460	106,824	106,824	106,824	52,030	52,030	52,030	52,030	52,030
Ending Fund Balance	106,824	106,824	106,824	52,030	52,030	52,030	52,030	52,030	52,030
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	211,618	0	183,169	172,430	0	0	0	0	0
Unassigned Fund Balance	-104,794	106,824	-76,345	-120,400	52,030	52,030	52,030	52,030	52,030
Unassigned Fund Balance as % of Total Expenditures	-7.4%	0.0%	-6.3%	-10.5%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids, MI - FMS
Statement of Operations
2733 - Community Development Program

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	4,354,030	4,081,583	2,747	4,098,408	4,123,185	4,123,185	4,123,185	4,123,185	4,123,185
65001000-Fines and Forfeitures	529	0	0	0	0	0	0	0	0
66001000-Investment Income and Rentals	1,306	0	0	0	0	0	0	0	0
67001000-Other Revenues	337,449	250,000	250,000	196,358	250,000	250,000	250,000	250,000	250,000
69501000-Other Financing Sources	500,000	500,000	326,749	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues	**5,193,313**	**4,831,583**	**579,497**	**4,794,766**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**
Expenditures									
71001000-Personal Services	1,002,709	946,713	779,330	942,179	930,765	1,000,502	1,024,387	1,038,342	1,051,200
75001000-Supplies	6,061	27,500	27,500	19,406	27,500	27,500	27,500	27,500	27,500
81001000-Other Services and Charges	2,903,845	3,053,848	(1,602,021)	2,537,149	2,809,728	2,470,495	2,446,610	2,432,655	2,419,797
97001000-Capital Outlays	4,680	6,000	6,000	4,680	6,000	6,000	6,000	6,000	6,000
99501000-Other Financing	1,368,688	797,522	1,368,688	1,368,688	1,099,192	1,368,688	1,368,688	1,368,688	1,368,688
Total Expenditures	**5,285,982**	**4,831,583**	**579,497**	**4,872,102**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**
NET INCOME (LOSS)	**(92,669)**	**0**	**0**	**(77,336)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	1,665,425	1,572,756	1,572,756	1,572,756	1,495,420	1,495,420	1,495,420	1,495,420	1,495,420
Ending Fund Balance	1,572,756	1,572,756	1,572,756	1,495,420	1,495,420	1,495,420	1,495,420	1,495,420	1,495,420

Grand Rapids, MI - FMS
Statement of Operations
2732 - Fire Grants

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	1,152,510	0	0	2,605,153	0	0	0	0	0
53001000-State Grants	640,884	0	0	0	0	0	0	0	0
67001000-Other Revenues	10,000	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	-5,749	0	0	0	0	0	0	0	0
Total Revenues	**1,797,645**	**0**	**0**	**2,605,153**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	1,245,409	0	0	1,433,582	0	0	0	0	0
75001000-Supplies	55,292	0	0	14,907	0	0	0	0	0
81001000-Other Services and Charges	209,647	0	0	130,067	0	0	0	0	0
97001000-Capital Outlays	729,576	0	0	22,958	0	0	0	0	0
Total Expenditures	**2,239,924**	**0**	**0**	**1,601,514**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-442,279**	**0**	**0**	**1,003,639**	**0**	**0**	**0**	**0**	**0**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	-397,426	-839,705	-839,705	-839,705	163,934	163,934	163,934	163,934	163,934
Ending Fund Balance	-839,705	-839,705	-839,705	163,934	163,934	163,934	163,934	163,934	163,934
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	335,989			240,227	0	0			
Unassigned Fund Balance	-1,175,694	-839,705	-839,705	-76,293	163,934	163,934	163,934	163,934	163,934
Unassigned Fund Balance as % of Total Expenditures	-52.5%			-4.8%					

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2734-Home Investment Partnership

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	3,848,811	1,187,945	1,126,793	1,126,793	1,217,651	1,217,651	1,217,651	1,217,651	1,217,651
67001000-Other Revenues	195,607	61,152	129,211	127,533	1,518,854	100,000	100,000	100,000	100,000
Total Revenues	**4,044,418**	**1,249,097**	**1,256,004**	**1,254,326**	**2,736,505**	**1,317,651**	**1,317,651**	**1,317,651**	**1,317,651**
Expenditures									
71001000-Personal Services	177,581	109,974	96,880	135,864	269,650	228,437	233,181	236,525	240,190
75001000-Supplies	0	2,000	2,000	500	4,000	4,000	4,000	4,000	4,000
81001000-Other Services and Charges	3,732,099	1,137,123	1,157,125	1,167,245	2,462,855	1,085,214	1,080,470	1,077,126	1,073,461
Total Expenditures	**3,909,680**	**1,249,097**	**1,256,004**	**1,303,609**	**2,736,505**	**1,317,651**	**1,317,651**	**1,317,651**	**1,317,651**
NET INCOME (LOSS)	**134,738**	**0**	**0**	**(49,283)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	71,172	205,910	205,910	205,910	156,627	156,627	156,627	156,627	156,627
Ending Fund Balance	205,910	205,910	205,910	156,627	156,627	156,627	156,627	156,627	156,627

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2735-Lead Hazard Control/Reduction

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	2,184,854	0	720,000	720,000	0	0	0	0	0
65001000-Fines and Forfeitures	330	0	0	0	0	0	0	0	0
67001000-Other Revenues	71,036	0	72,745	64,359	0	0	0	0	0
Total Revenues	**2,256,219**	**0**	**792,745**	**784,359**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	561,739	0	139,689	185,701	0	0	0	0	0
75001000-Supplies	1,663	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	1,629,433	0	653,056	688,287	0	0	0	0	0
Total Expenditures	**2,192,836**	**0**	**792,745**	**873,988**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**63,384**	**0**	**0**	**(89,629)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	374,283	437,667	437,667	437,667	348,038	348,038	348,038	348,038	348,038
Ending Fund Balance	437,667	437,667	437,667	348,038	348,038	348,038	348,038	348,038	348,038

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2730-Other Grants

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	11,866,876	177,293	2,136,236	2,997,989	196,530	196,530	196,530	196,530	196,530
53001000-State Grants	1,422,389	0	6,987,220	10,000	0	0	0	0	0
67001000-Other Revenues	756,156	0	338,470	2,025,846	0	0	0	0	0
69501000-Other Financing Sources	73,916	0	493,570	80,000	0	0	0	0	0
Total Revenues	**14,119,337**	**177,293**	**9,955,496**	**5,113,835**	**196,530**	**196,530**	**196,530**	**196,530**	**196,530**
Expenditures									
71001000-Personal Services	1,409,552	10,308	414,082	823,127	19,653	19,653	19,653	19,653	19,653
75001000-Supplies	63,535	2,000	98,600	21,796	0	0	0	0	0
81001000-Other Services and Charges	11,715,720	164,985	9,167,674	4,757,345	176,877	176,877	176,877	176,877	176,877
97001000-Capital Outlays	85,752	0	1,000	0	0	0	0	0	0
Total Expenditures	**13,274,560**	**177,293**	**9,681,356**	**5,602,268**	**196,530**	**196,530**	**196,530**	**196,530**	**196,530**
NET INCOME (LOSS)	**844,778**	**0**	**274,140**	**(488,433)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	57,059	901,837	901,837	901,837	413,403	413,403	413,403	413,403	413,403
Ending Fund Balance	901,837	901,837	1,175,977	413,403	413,403	413,403	413,403	413,403	413,403

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2731-Police Grants

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	268,680	0	251,637	356,048	0	0	0	0	0
53001000-State Grants	1,109,189	0	863,920	675,292	0	0	0	0	0
69501000-Other Financing Sources	673,341	0	770,341	770,341	0	0	0	0	0
Total Revenues	**2,051,209**	**0**	**1,885,898**	**1,801,681**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	1,126,420	0	1,290,375	1,345,902	0	0	0	0	0
75001000-Supplies	411	0	2,500	95,489	0	0	0	0	0
81001000-Other Services and Charges	307,647	0	414,422	355,450	0	0	0	0	0
97001000-Capital Outlays	168,322	0	178,601	105,610	0	0	0	0	0
Total Expenditures	**1,602,800**	**0**	**1,885,898**	**1,902,451**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**448,409**	**0**	**0**	**(100,770)**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	(111,252)	337,157	337,157	337,157	236,387	236,387	236,387	236,387	236,387
Ending Fund Balance	337,157	337,157	337,157	236,387	236,387	236,387	236,387	236,387	236,387

CITY OF GRAND RAPIDS

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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 - FMS
Statement of Operations
6110 - Customer Service

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	1,891,986	2,289,068	2,289,068	2,176,512	2,378,286	2,510,599	2,604,783	2,672,226	2,736,185
66001000-Investment Income and Rentals	2,669	4,365	4,365	3,876	3,898	3,586	3,274	2,963	2,960
Total Revenues	**1,894,655**	**2,293,433**	**2,293,433**	**2,180,388**	**2,382,184**	**2,514,185**	**2,608,057**	**2,675,189**	**2,739,145**
Expenditures									
71001000-Personal Services	1,343,992	1,440,313	1,440,313	1,434,606	1,589,366	1,696,223	1,741,259	1,786,684	1,833,200
75001000-Supplies	7,254	19,542	19,542	32,448	75,811	76,182	76,559	76,945	76,945
81001000-Other Services and Charges	635,432	676,619	676,619	646,064	560,124	557,929	570,298	583,490	595,096
97001000-Capital Outlays	6,904	-	-	-	-	-	-	-	-
Total Expenditures	**1,993,582**	**2,136,474**	**2,136,474**	**2,113,118**	**2,225,301**	**2,330,334**	**2,388,116**	**2,447,119**	**2,505,241**
NET INCOME (LOSS)	**(98,927)**	**156,959**	**156,959**	**67,270**	**156,884**	**183,851**	**219,941**	**228,070**	**233,904**
Unrestricted Cash - Beginning of Year	234,316	135,389	135,389	135,389	202,659	359,543	543,394	763,335	991,405
Unrestricted Cash - End of Year	135,389	292,348	292,348	202,659	359,543	543,394	763,335	991,405	1,225,309
Reserve Targets									
Assigned to Reserves-25% of Current Spending	498,396	534,119	534,119	528,280	556,325	582,584	597,029	611,780	626,310
Unassigned Cash	**(363,007)**	**(241,771)**	**(241,771)**	**(325,621)**	**(196,782)**	**(39,190)**	**166,306**	**379,625**	**598,999**
Total	135,389	292,348	292,348	202,659	359,543	543,394	763,335	991,405	1,225,309
Unassigned Cash as % of Total Current Spending	-18.2%	-11.3%	-11.3%	-15.3%	-8.7%	-1.5%	7.1%	15.6%	24.0%

Grand Rapids, MI - FMS
Statement of Operations
6220 - Engineering Services

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
45001000-Licenses & Permits	215,995	160,500	160,500	188,000	176,000	179,500	183,000	187,500	192,000
61001000-Charges for Services	5,748,675	7,983,314	7,983,314	7,978,501	7,545,065	8,051,966	8,559,005	9,066,185	9,573,508
66001000-Investment Income and Rentals	279,009	137,675	137,675	279,010	153,071	140,796	128,559	116,322	116,234
67001000-Other Revenues	-11,321	0	0	40	0	0	0	0	0
Total Revenues	**6,232,359**	**8,281,489**	**8,281,489**	**8,445,551**	**7,874,136**	**8,372,262**	**8,870,564**	**9,370,007**	**9,881,742**
Expenditures									
71001000-Personal Services	5,434,179	6,288,137	6,288,137	5,675,294	6,835,540	7,208,103	7,346,329	7,403,779	7,464,669
75001000-Supplies	81,596	146,165	146,165	151,950	143,373	152,247	146,213	158,083	152,460
81001000-Other Services and Charges	1,477,923	1,675,821	1,675,821	1,912,996	1,769,095	1,659,227	1,698,989	1,737,112	1,772,579
97001000-Capital Outlays	4,340	77,900	77,900	84,980	5,855	5,890	15,925	55,962	6,000
99501000-Other Financing	3,401	11,510	11,510	1,510	1,556	1,603	1,652	1,702	1,754
Total Expenditures	**7,001,439**	**8,199,533**	**8,199,533**	**7,826,730**	**8,755,419**	**9,027,070**	**9,209,107**	**9,356,638**	**9,397,462**
NET INCOME (LOSS)	**-769,080**	**81,956**	**81,956**	**618,821**	**-881,283**	**-654,808**	**-338,544**	**13,369**	**484,280**
Unrestricted Cash - Beginning of Year	4,768,083	3,999,003	3,999,003	3,999,003	4,617,824	3,736,540	3,081,733	2,743,189	2,756,558
Unrestricted Cash - End of Year	3,999,003	4,080,959	4,080,959	4,617,824	3,736,540	3,081,733	2,743,189	2,756,558	3,240,838
Reserve Targets									
Assigned to Reserves-25% of Total Expenditures	1,750,360	2,049,883	2,049,883	1,956,683	2,188,855	2,256,768	2,302,277	2,339,160	2,349,366
Unassigned Fund Balance	2,248,643	2,031,076	2,031,076	2,661,142	1,547,685	824,966	440,912	417,399	891,473
Total	3,999,003	4,080,959	4,080,959	4,617,824	3,736,540	3,081,733	2,743,189	2,756,558	3,240,838
Unassigned Fund Balance as % of Total Expenditures	32.1%	24.8%	24.8%	34.0%	17.7%	9.1%	4.8%	4.5%	9.5%

Grand Rapids, MI - FMS
Statement of Operations
6310 - Facilities Mgmt - Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	5,952,643	6,224,549	6,224,549	5,981,071	6,157,392	6,409,085	6,651,612	6,888,723	7,039,557
66001000-Investment Income and Rentals	617,298	672,595	672,595	754,384	757,316	772,983	789,535	805,521	822,746
67001000-Other Revenues	4,160	0	0	0	0	0	0	0	0
Total Revenues	**6,574,101**	**6,897,144**	**6,897,144**	**6,735,456**	**6,914,708**	**7,182,068**	**7,441,147**	**7,694,245**	**7,862,303**
Expenditures									
71001000-Personal Services	1,661,571	1,993,057	1,993,057	1,801,306	2,123,280	2,228,698	2,258,885	2,272,794	2,292,645
75001000-Supplies	197,365	240,921	240,921	237,214	311,442	327,015	343,365	360,534	372,351
81001000-Other Services and Charges	4,427,543	4,571,306	4,571,306	4,257,749	4,392,909	4,630,950	4,854,327	5,088,861	5,251,036
97001000-Capital Outlays	12,638	71,796	71,796	16,311	230,000	5,250	5,513	5,788	5,962
99501000-Other Financing	12,000	-68,680	-68,680	0	-68,807	-71,590	-74,289	-76,928	-78,627
Total Expenditures	**6,311,117**	**6,808,400**	**6,808,400**	**6,312,580**	**6,988,824**	**7,120,323**	**7,387,801**	**7,651,049**	**7,843,368**
NET INCOME (LOSS)	**262,984**	**88,744**	**88,744**	**422,876**	**-74,116**	**61,745**	**53,346**	**43,196**	**18,935**
Unrestricted Cash - Beginning of Year	2,965,099	3,228,083	3,228,083	3,228,083	3,650,959	3,576,843	3,638,588	3,691,934	3,735,130
Unrestricted Cash - End of Year	3,228,083	3,316,827	3,316,827	3,650,959	3,576,843	3,638,588	3,691,934	3,735,130	3,754,065
Reserve Targets									
Assigned to Reserves-25% of Total Expenditures	1,577,779	1,702,100	1,702,100	1,578,145	1,747,206	1,780,081	1,846,950	1,912,762	1,960,842
Unassigned Cash	1,650,304	1,614,727	1,614,727	2,072,814	1,829,637	1,858,507	1,844,984	1,822,368	1,793,223
Total	3,228,083	3,316,827	3,316,827	3,650,959	3,576,843	3,638,588	3,691,934	3,735,130	3,754,065

Grand Rapids, MI - FMS
Statement of Operations
6311 - Facilities Management - Capital

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
58001000-Contributions from Local Units	168,683	247,676	247,676	1,403,191	194,187	270,407	116,536	0	0
61001000-Charges for Services	1,658,082	1,914,689	1,914,689	1,954,687	2,260,393	2,373,413	2,432,748	2,493,566	2,555,905
66001000-Investment Income and Rentals	480,110	248,543	248,543	480,110	273,612	251,671	229,797	207,924	207,767
Total Revenues	**2,306,874**	**2,410,908**	**2,410,908**	**3,837,988**	**2,728,192**	**2,895,491**	**2,779,081**	**2,701,490**	**2,763,672**
Expenditures									
71001000-Personal Services	94	0	0	0	0	0	0	0	0
75001000-Supplies	0	0	0	8,982	0	0	0	0	0
81001000-Other Services and Charges	510,469	2,028,052	2,028,052	319,766	2,078,752	2,130,721	2,183,988	2,238,589	2,294,554
97001000-Capital Outlays	1,239,598	0	0	562,298	0	0	0	0	0
Total Expenditures	**1,750,161**	**2,028,052**	**2,028,052**	**891,046**	**2,078,752**	**2,130,721**	**2,183,988**	**2,238,589**	**2,294,554**
NET INCOME (LOSS)	**556,713**	**382,856**	**382,856**	**2,946,942**	**649,440**	**764,770**	**595,093**	**462,901**	**469,118**
Unrestricted Cash - Beginning of Year	7,781,060	8,337,773	8,337,773	8,337,773	11,284,715	11,934,155	12,698,925	13,294,018	13,756,919
Unrestricted Cash - End of Year	8,337,773	8,720,629	8,720,629	11,284,715	11,934,155	12,698,925	13,294,018	13,756,919	14,226,037
Summary of Reserves									
Ending Unrestricted Cash	8,337,773	8,720,629	8,720,629	11,284,715	11,934,155	12,698,925	13,294,018	13,756,919	14,226,037
Assigned for Working Capital Projects	-8,337,773	-8,720,629	-8,720,629	-11,284,715	-11,934,155	-12,698,925	-13,294,018	-13,756,919	-14,226,037
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

City of Grand Rapids
Capital Project Detail
FY2027 Final
Facilities Management-Capital Fund (6311)

Department Number	Department Name	Project Code	Project Title	Expense Account	Budget Account Name	FY2027 Adopted	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
26500	FACILITIES MANAGEMENT	TEMP25003	Passenger elevator modernization at 1120 Monroe	93400000	Construction In Progress	$677,046	$	$	$	$
26500	**FACILITIES MANAGEMENT TOTAL**					**$677,046**	**$**	**$**	**$**	**$**
26500	FACILITIES MANAGEMENT	TEMP24026	Replace fire alarm system at the 509 Wealthy	93400000	Construction In Progress	$	$161,803	$	$	$
26500	FACILITIES MANAGEMENT	TEMP25011	Freight elevator replacement at 509 Wealthy - Phase I	93400000	Construction In Progress	$	$	$395,769	$258,370	$162,995
26500	**FACILITIES MANAGEMENT TOTAL**					**$**	**$161,803**	**$395,769**	**$258,370**	**$162,995**
26500	FACILITIES MANAGEMENT	TEMP17071	Overhead Door replacement at the Community Archives facility	93400000	Construction In Progress	$	$	$62,500	$	$
26500	FACILITIES MANAGEMENT	TEMP24025	Electrical Substation maintenance at the Community Archives	93400000	Construction In Progress	$	$50,325	$	$	$
26500	FACILITIES MANAGEMENT	TEMP26001	Freight elevator replacement at CARC	93400000	Construction In Progress	$	$	$	$843,403	$
26500	FACILITIES MANAGEMENT	TEMP 005	Generator replacements at CARC	93400000	Building	$	$	$	$	$311,429
26500	**FACILITIES MANAGEMENT TOTAL**					**$**	**$50,325**	**$62,500**	**$843,403**	**$311,429**
26500	FACILITIES MANAGEMENT	TEMP22019	Restroom renovations at the City / County Complex - Phase 1	93400000	Construction In Progress	$97,181	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP22019	Restroom renovations at the City / County Complex - Phase 1	93400000	Construction In Progress	$164,762	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP23003	Galvanized pipe replacement at City/County	93400000	Construction In Progress	$	$318,238	$	$	$
26500	FACILITIES MANAGEMENT	TEMP23003	Galvanized pipe replacement at City/County	93400000	Construction In Progress	$	$187,705	$	$	$
26500	FACILITIES MANAGEMENT	TEMP24019	City/ County drains, and cast iron piping replacement	93400000	Construction In Progress	$164,466	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP24019	City/ County drains, and cast iron piping replacement	93400000	Construction In Progress	$97,006	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP25008	Replace fire alarm and sprinkler system at the City/ County	93400000	Construction In Progress	$	$140,215	$197,577	$	$
26500	FACILITIES MANAGEMENT	TEMP25008	Replace fire alarm and sprinkler system at the City/ County	93400000	Construction In Progress	$	$82,702	$116,536	$	$
26500	FACILITIES MANAGEMENT	TEMP 008	Generator replacement at City Hall, TEMP24021	93400000	Building	$	$	$	$	$204,731
26500	FACILITIES MANAGEMENT	TEMP 008	Generator replacement at City Hall, TEMP24021	93400000	Building	$	$	$	$	$120,755
26500	**FACILITIES MANAGEMENT TOTAL**					**$523,415**	**$728,860**	**$314,113**	**$**	**$325,486**
26500	FACILITIES MANAGEMENT	TEMP17041	Exterior facade repairs at City Hall	93400000	Construction In Progress	$375,843	$286,630	$396,530	$432,443	$355,880
26500	FACILITIES MANAGEMENT	TEMP25005	Asbestos floor tile abatement at City Hall facility	93400000	Construction In Progress	$60,406	$	$	$	$
26500	FACILITIES MANAGEMENT	TEMP25010	Security camera and building security replacements at City F	93400000	Construction In Progress	$	$	$150,219	$	$
26500	FACILITIES MANAGEMENT	TEMP 006	Passenger elevator modernization at City Hall	93400000	Building	$	$	$	$	$251,784
26500	**FACILITIES MANAGEMENT TOTAL**					**$436,249**	**$286,630**	**$546,749**	**$432,443**	**$607,664**

						FY2027	FY2028	FY2029	FY2030	FY2031
Department Number	**Department Name**	**Project Code**	**Project Title**	**Expense Account**	**Budget Account Name**	**Adopted**	**Forecast**	**Forecast**	**Forecast**	**Forecast**
26500	FACILITIES MANAGEMENT	TEMP17048	Annual flooring replacement following asset mgmt schedule	93400000	Construction In Progress	$129,058	$132,284	$135,591	$138,981	$142,456
26500	FACILITIES MANAGEMENT	TEMP17049	Annual interior finishes and paint following paint schedule	93400000	Construction In Progress	$123,030	$126,106	$129,258	$132,490	$135,802
26500	FACILITIES MANAGEMENT	TEMP24023	Annual surface lot repair/ replacement following FM surface	93400000	Construction In Progress	$100,266	$95,701	$93,878	$97,163	$99,653
26500	FACILITIES MANAGEMENT	TEMP25002	Annual furniture, fixture, & equipment following asset manag	93400000	Construction In Progress	$89,688	$69,294	$71,719	$71,719	$74,229
26500	FACILITIES MANAGEMENT	TEMP 007	Annual roof repair/ replacement following roof AMP	93400000	Building	$	$90,444	$111,521	$	$111,521
26500	**FACILITIES MANAGEMENT TOTAL**					**$442,042**	**$513,829**	**$541,967**	**$440,353**	**$563,661**
26500	FACILITIES MANAGEMENT	TEMP25009	Security camera and building security replacements at 660 Ma	93400000	Construction In Progress	$	$	$71,029	$	$
26500	**FACILITIES MANAGEMENT TOTAL**					**$**	**$**	**$71,029**	**$**	**$**
26500	FACILITIES MANAGEMENT	TEMP24020	Facade restoration at Pistol Range	93400000	Construction In Progress	$	$28,223	$	$	$
26500	**FACILITIES MANAGEMENT TOTAL**					**$**	**$28,223**	**$**	**$**	**$**
26500	FACILITIES MANAGEMENT	TEMP17043	Annual Heat pump replacement at the Police Admin facility	93400000	Construction In Progress	$	$	$251,861	$264,020	$212,791
26500	FACILITIES MANAGEMENT	TEMP24024	Electrical Substation maintenance at the Police Administrati	93400000	Construction In Progress	$	$66,060	$	$	$
26500	FACILITIES MANAGEMENT	TEMP25007	Replace fire alarm system at the Police Admin Facility	93400000	Construction In Progress	$	$294,991	$	$	$
26500	FACILITIES MANAGEMENT	TEMP 010	Security camera replacement at Police Admin Facility - TEMP22009	93400000	Construction In Progress	$	$	$	$	$110,528
26500	**FACILITIES MANAGEMENT TOTAL**					**$**	**$361,051**	**$251,861**	**$264,020**	**$323,319**
Grand Total						**$2,078,752**	**$2,130,721**	**$2,183,988**	**$2,238,589**	**$2,294,554**

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
6820-Financial Management System

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51002000-Federal Grants	0	0	41,057	0	0	0	0	0	0
66001000-Investment Income and Rentals	199,553	146,076	146,076	109,905	110,543	101,678	92,841	84,004	83,941
69501000-Other Financing Sources	4,030,000	0	690,500	690,500	0	0	0	0	0
Total Revenues	**4,229,553**	**146,076**	**877,633**	**800,405**	**110,543**	**101,678**	**92,841**	**84,004**	**83,941**
Expenditures									
81001000-Other Services and Charges	5,939,048	995,000	2,796,954	1,993,485	0	0	0	0	0
97001000-Capital Outlays	102,900	0	0	651,404	0	0	0	0	0
99501000-Other Financing	110,826	0	0	0	0	0	0	0	0
Total Expenditures	**6,152,774**	**995,000**	**2,796,954**	**2,644,889**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**-1,923,222**	**-848,924**	**-1,919,321**	**-1,844,483**	**110,543**	**101,678**	**92,841**	**84,004**	**83,941**
Beginning Fund Balance	3,969,428	2,046,206	2,046,206	2,046,206	201,723	312,266	413,944	506,785	590,789
Ending Fund Balance	2,046,206	1,197,282	126,885	201,723	312,266	413,944	506,785	590,789	674,730
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	1,538,194	248,750	699,239	661,222	0	0	0	0	0
Unassigned Fund Balance	508,013	948,532	-572,354	-459,499	312,266	413,944	506,785	590,789	674,730
Unassigned Fund Balance as % of Total Expenditures	8.3%	95.3%	-20.5%	-17.4%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
6770-Health Insurance

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	30,223,351	26,492,006	26,492,006	26,492,006	28,344,206	30,827,481	33,437,777	35,964,311	38,394,354
66001000-Investment Income and Rentals	859,811	831,388	831,388	901,678	906,908	834,183	761,680	689,180	688,662
67001000-Other Revenues	5,194,441	6,661,835	6,661,835	6,661,835	7,079,050	7,708,566	8,377,027	9,026,381	9,646,493
Total Revenues	**36,277,602**	**33,985,229**	**33,985,229**	**34,055,519**	**36,330,164**	**39,370,230**	**42,576,484**	**45,679,872**	**48,729,509**
Expenditures									
71001000-Personal Services	408,307	571,094	571,094	578,098	622,700	670,841	692,105	705,452	715,732
75001000-Supplies	42,193	0	0	7,703	0	0	0	0	0
81001000-Other Services and Charges	33,332,344	35,055,046	35,055,046	35,396,113	37,221,276	39,703,930	42,379,617	45,240,557	48,297,567
99001000-Debt Service	91,638	0	0	0	0	0	0	0	0
Total Expenditures	**33,874,482**	**35,626,140**	**35,626,140**	**35,981,914**	**37,843,976**	**40,374,771**	**43,071,722**	**45,946,009**	**49,013,299**
NET INCOME (LOSS)	**2,403,120**	**(1,640,911)**	**(1,640,911)**	**(1,926,395)**	**(1,513,812)**	**(1,004,541)**	**(495,237)**	**(266,136)**	**(283,790)**
Unrestricted Cash - Beginning of Year	24,320,014	26,723,134	26,723,134	26,723,134	24,796,739	23,282,927	22,278,387	21,783,149	21,517,013
Unrestricted Cash - End of Year	26,723,134	25,082,223	25,082,223	24,796,739	23,282,927	22,278,387	21,783,149	21,517,013	21,233,223
Reserve Targets									
Assigned to Reserves - 25% of Total Expenditures	8,468,621	8,906,535	8,906,535	8,995,478	9,460,994	10,093,693	10,767,930	11,486,502	12,253,325
Unassigned Cash	**18,254,513**	**16,175,688**	**16,175,688**	**15,801,261**	**13,821,933**	**12,184,694**	**11,015,219**	**10,030,511**	**8,979,898**
Total	26,723,134	25,082,223	25,082,223	24,796,739	23,282,927	22,278,387	21,783,149	21,517,013	21,233,223
Unassigned Cash as % of Total Expenditures	53.9%	45.4%	45.4%	43.9%	36.5%	30.2%	25.6%	21.8%	18.3%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
6800-Information Tech-Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	7,006,828	7,594,188	7,594,188	7,594,188	7,593,511	7,786,871	8,044,287	8,315,461	8,582,590
66001000-Investment Income and Rentals	120,229	96,849	96,849	112,432	113,084	104,016	94,975	85,935	85,871
67001000-Other Revenues	531	0	0	0	0	0	0	0	0
Total Revenues	**7,127,588**	**7,691,037**	**7,691,037**	**7,706,620**	**7,706,595**	**7,890,887**	**8,139,262**	**8,401,396**	**8,668,461**
Expenditures									
71001000-Personal Services	451,441	455,731	455,731	420,991	456,877	491,058	500,612	509,600	510,459
75001000-Supplies	2,692	17,306	17,306	20,306	17,645	17,995	18,355	18,725	19,107
81001000-Other Services and Charges	5,377,013	7,303,404	7,303,404	7,454,010	7,601,157	7,751,481	7,989,890	8,246,072	8,509,542
97001000-Capital Outlays	1,909	0	0	4,711	0	0	0	0	0
Total Expenditures	**5,833,055**	**7,776,441**	**7,776,441**	**7,900,018**	**8,075,680**	**8,260,534**	**8,508,857**	**8,774,397**	**9,039,107**
NET INCOME (LOSS)	**1,294,533**	**-85,404**	**-85,404**	**-193,398**	**-369,085**	**-369,647**	**-369,594**	**-373,001**	**-370,647**
Beginning Fund Balance	3,049,661	4,344,194	4,344,194	4,344,194	4,150,796	3,781,712	3,412,065	3,042,471	2,669,470
Ending Fund Balance	4,344,194	4,258,790	4,258,790	4,150,796	3,781,712	3,412,065	3,042,471	2,669,470	2,298,823
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	1,458,264	1,944,110	1,944,110	1,975,005	2,018,920	2,065,134	2,127,214	2,193,599	2,259,777
Unassigned Fund Balance	2,885,930	2,314,680	2,314,680	2,175,792	1,762,792	1,346,932	915,257	475,871	39,046
Unassigned Fund Balance as % of Total Expenditures	49.5%	29.8%	29.8%	27.5%	21.8%	16.3%	10.8%	5.4%	0.4%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
6810-Information Technology-Capital

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	792,744	615,969	615,969	615,969	591,685	604,374	617,444	630,905	644,770
66001000-Investment Income and Rentals	101,314	91,714	91,714	97,262	97,826	89,981	82,160	74,340	74,284
Total Revenues	**894,058**	**707,683**	**707,683**	**713,231**	**689,511**	**694,355**	**699,604**	**705,245**	**719,054**
Expenditures									
81001000-Other Services and Charges	65,000	0	0	0	0	0	0	0	0
97001000-Capital Outlays	370,217	640,000	640,000	640,000	418,128	1,149,847	898,270	670,000	620,000
Total Expenditures	**435,217**	**640,000**	**640,000**	**640,000**	**418,128**	**1,149,847**	**898,270**	**670,000**	**620,000**
NET INCOME (LOSS)	**458,841**	**67,683**	**67,683**	**73,231**	**271,383**	**-455,492**	**-198,666**	**35,245**	**99,054**
Beginning Fund Balance	2,699,142	3,157,983	3,157,983	3,157,983	3,231,213	3,502,596	3,047,104	2,848,438	2,883,683
Ending Fund Balance	3,157,983	3,225,666	3,225,666	3,231,213	3,502,596	3,047,104	2,848,438	2,883,683	2,982,738
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	108,804	160,000	160,000	160,000	104,532	287,462	224,568	167,500	155,000
Unassigned Fund Balance	3,049,179	3,065,666	3,065,666	3,071,213	3,398,064	2,759,642	2,623,871	2,716,183	2,827,738
Unassigned Fund Balance as % of Total Expenditures	700.6%	479.0%	479.0%	479.9%	812.7%	240.0%	292.1%	405.4%	456.1%

Grand Rapids, MI - FMS
Statement of Operations
6610 - Motor Equipment - Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	974,177	1,650,000	1,650,000	1,038,806	1,252,500	1,252,500	1,252,500	1,252,500	1,252,500
66001000-Investment Income and Rentals	8,182,187	8,988,317	8,988,317	7,740,980	9,541,258	9,995,108	10,473,439	10,975,580	11,298,942
67001000-Other Revenues	496,095	500,000	500,000	215,549	500,000	500,000	500,000	500,000	500,000
Total Revenues	**9,652,459**	**11,138,317**	**11,138,317**	**8,995,335**	**11,293,758**	**11,747,608**	**12,225,939**	**12,728,080**	**13,051,442**
Expenditures									
71001000-Personal Services	3,269,382	3,986,225	3,986,225	2,977,505	4,165,965	4,407,963	4,497,249	4,552,734	4,595,397
75001000-Supplies	3,917,538	4,756,450	4,756,450	3,620,499	4,613,950	4,843,988	5,085,527	5,359,143	5,498,921
81001000-Other Services and Charges	1,956,282	2,050,059	2,050,059	2,040,332	2,277,232	2,326,584	2,418,821	2,513,268	2,582,523
97001000-Capital Outlays	44,028	243,040	243,040	43,955	137,813	144,704	151,939	159,536	164,322
99501000-Other Financing	0	-111,386	-111,386	0	-111,510	-116,594	-121,502	-125,815	-128,404
Total Expenditures	**9,187,230**	**10,924,388**	**10,924,388**	**8,682,291**	**11,083,450**	**11,606,645**	**12,032,034**	**12,458,866**	**12,712,759**
NET INCOME (LOSS)	**465,229**	**213,929**	**213,929**	**313,044**	**210,308**	**140,963**	**193,905**	**269,214**	**338,683**
Unrestricted Cash - Beginning of Year	3,087,564	3,552,793	3,552,793	3,552,793	3,865,836	4,076,144	4,217,107	4,411,012	4,680,226
Unrestricted Cash - End of Year	3,552,793	3,766,722	3,766,722	3,865,836	4,076,144	4,217,107	4,411,012	4,680,226	5,018,909
Reserve Targets									
Assigned to Reserves-25% of Total Expenditures	2,296,808	2,731,097	2,731,097	2,170,573	2,770,863	2,901,661	3,008,009	3,114,717	3,178,190
Unassigned Cash	1,255,986	1,035,625	1,035,625	1,695,263	1,305,282	1,315,446	1,403,004	1,565,510	1,840,719
Total	3,552,793	3,766,722	3,766,722	3,865,836	4,076,144	4,217,107	4,411,012	4,680,226	5,018,909
Unassigned Fund Balance as % of Total Expenditures	13.7%	9.5%	9.5%	19.5%	11.8%	11.3%	11.7%	12.6%	14.5%

Grand Rapids, MI - FMS
Statement of Operations
6611 - Motor Equipment - Capital

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	7,218	0	0	1,750	0	0	0	0	0
66001000-Investment Income and Rentals	10,708,937	10,867,614	10,867,614	12,857,519	9,303,580	9,628,475	9,973,695	10,338,415	10,785,528
67001000-Other Revenues	677,403	225,000	225,000	755,000	897,585	979,376	766,813	715,566	950,720
69501000-Other Financing Sources	351,220	0	0	0	1,255,433	2,471,922	2,753,018	3,000,790	3,270,861
Total Revenues	**11,744,779**	**11,092,614**	**11,092,614**	**13,614,269**	**11,456,598**	**13,079,773**	**13,493,526**	**14,054,771**	**15,007,109**
Expenditures									
97001000-Capital Outlays	11,960,331	9,686,108	18,678,690	15,390,225	8,584,395	12,746,151	9,213,030	8,880,291	11,185,727
99501000-Other Financing	972,013	807,025	807,025	807,025	801,902	801,960	802,645	801,617	801,617
Total Expenditures	**12,932,344**	**10,493,133**	**19,485,715**	**16,197,250**	**9,386,298**	**13,548,111**	**10,015,675**	**9,681,908**	**11,987,344**
NET INCOME (LOSS)	**-1,187,565**	**599,481**	**-8,393,101**	**-2,582,981**	**2,070,300**	**-468,338**	**3,477,851**	**4,372,863**	**3,019,765**
Unrestricted Cash - Beginning of Year	21,211,709	20,024,144	20,024,144	20,024,144	17,441,164	19,511,464	19,043,126	22,520,977	26,893,840
Unrestricted Cash - End of Year	20,024,144	20,623,625	11,631,043	17,441,164	19,511,464	19,043,126	22,520,977	26,893,840	29,913,605
Summary of Reserves									
Ending Unrestricted Cash	20,024,144	20,623,625	11,631,043	17,441,164	19,511,464	19,043,126	22,520,977	26,893,840	29,913,605
Assigned for Fire Apparatus	-1,416,053	-1,230,854	-1,230,854	-2,417,032	-1,636,635	-1,922,701	-1,309,973	-1,710,042	-1,437,297
Assigned for Alternative Fuel Vehicle Purchases	-517,813	-607,754	-607,754	-607,754	-638,141	-670,048	-703,551	-738,728	-775,664
Assigned for Working Capital Projects	-18,090,278	-18,785,017	-9,792,435	-14,416,378	-17,236,688	-16,450,377	-20,507,453	-24,445,070	-27,700,644
Unassigned Cash Available for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
6771-Other Reserves-Insurance

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	3,596,066	3,774,830	3,774,830	3,774,830	4,014,793	4,278,328	4,560,312	4,862,033	5,184,875
66001000-Investment Income and Rentals	538,850	302,582	302,582	312,201	314,012	288,832	263,728	238,625	238,446
67001000-Other Revenues	1,147,304	1,630,419	1,630,419	1,630,419	1,468,174	1,570,617	1,680,232	1,797,517	1,923,012
Total Revenues	**5,282,220**	**5,707,831**	**5,707,831**	**5,717,450**	**5,796,979**	**6,137,777**	**6,504,272**	**6,898,175**	**7,346,333**
Expenditures									
71001000-Personal Services	405,925	433,193	433,193	434,296	478,251	508,302	530,485	536,162	539,241
75001000-Supplies	4,690	0	0	19,909	0	0	0	0	0
81001000-Other Services and Charges	3,807,869	6,066,054	6,066,054	6,122,061	6,093,511	6,302,063	6,557,799	6,632,272	6,885,637
97001000-Capital Outlays	23,163	0	0	0	0	0	0	0	0
Total Expenditures	**4,241,647**	**6,499,247**	**6,499,247**	**6,576,266**	**6,571,762**	**6,810,365**	**7,088,284**	**7,168,434**	**7,424,878**
NET INCOME (LOSS)	**1,040,573**	**(791,416)**	**(791,416)**	**(858,816)**	**(774,783)**	**(672,588)**	**(584,012)**	**(270,259)**	**(78,545)**
Unrestricted Cash - Beginning of Year	10,811,896	11,852,469	11,852,469	11,852,469	10,993,653	10,218,870	9,546,282	8,962,270	8,692,011
Unrestricted Cash - End of Year	11,852,469	11,061,053	11,061,053	10,993,653	10,218,870	9,546,282	8,962,270	8,692,011	8,613,466

MMRMA Trust Cash Included in Unrestricted Cash	***5,867,141***	***As of 6/30/2025***

Reserve Targets									
Assigned to Reserves - 25% of Total Expenditures	1,060,412	1,624,812	1,624,812	1,644,067	1,642,941	1,702,591	1,772,071	1,792,109	1,856,220
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	7,292,057	5,936,241	5,936,241	5,849,587	5,075,930	4,343,691	3,690,199	3,399,903	3,257,247
Total	11,852,469	11,061,053	11,061,053	10,993,653	10,218,870	9,546,282	8,962,270	8,692,011	8,613,466
Unassigned Cash as % of Total Expenditures	171.9%	91.3%	91.3%	88.9%	77.2%	63.8%	52.1%	47.4%	43.9%



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FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
7373-Firefighter Retiree Health Care

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	1,179,252	1,375,210	1,375,210	1,375,210	1,358,120	1,386,321	1,399,765	1,423,241	1,449,943
66001000-Investment Income and Rentals	1,951,499	1,041,481	1,041,481	1,032,611	1,002,521	965,573	922,167	867,655	806,487
Total Revenues	**3,130,751**	**2,416,691**	**2,416,691**	**2,407,821**	**2,360,641**	**2,351,894**	**2,321,932**	**2,290,896**	**2,256,430**
Expenditures									
81001000-Other Services and Charges	3,496,319	3,127,985	3,127,985	3,127,985	3,055,371	3,150,518	3,282,744	3,547,056	3,500,622
Total Expenditures	**3,496,319**	**3,127,985**	**3,127,985**	**3,127,985**	**3,055,371**	**3,150,518**	**3,282,744**	**3,547,056**	**3,500,622**
NET INCOME (LOSS)	**(365,568)**	**(711,294)**	**(711,294)**	**(720,164)**	**(694,730)**	**(798,624)**	**(960,812)**	**(1,256,160)**	**(1,244,192)**
Beginning Fund Balance	22,363,904	21,998,336	21,998,336	21,998,336	21,278,172	20,583,442	19,784,818	18,824,006	17,567,846
Ending Fund Balance	21,998,336	21,287,042	21,287,042	21,278,172	20,583,442	19,784,818	18,824,006	17,567,846	16,323,655
Assigned to DB Retiree Health Care Costs	21,998,336	21,287,042	21,287,042	21,278,172	20,583,442	19,784,818	18,824,006	17,567,846	16,323,655
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	21,998,336	21,287,042	21,287,042	21,278,172	20,583,442	19,784,818	18,824,006	17,567,846	16,323,655
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
7371-General Retiree Health Care Fund

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	3,228,774	3,624,111	3,624,111	3,624,111	3,677,972	3,875,352	4,025,961	4,134,278	4,249,702
66001000-Investment Income and Rentals	1,331,506	696,255	696,255	701,816	753,151	735,105	709,164	668,833	611,146
Total Revenues	**4,560,280**	**4,320,366**	**4,320,366**	**4,325,927**	**4,431,123**	**4,610,457**	**4,735,125**	**4,803,111**	**4,860,848**
Expenditures									
81001000-Other Services and Charges	3,707,010	4,790,985	4,790,985	4,790,985	4,686,108	4,990,465	5,318,160	5,778,522	6,223,166
Total Expenditures	**3,707,010**	**4,790,985**	**4,790,985**	**4,790,985**	**4,686,108**	**4,990,465**	**5,318,160**	**5,778,522**	**6,223,166**
NET INCOME (LOSS)	**853,270**	**(470,619)**	**(470,619)**	**(465,058)**	**(254,985)**	**(380,008)**	**(583,035)**	**(975,411)**	**(1,362,318)**
Beginning Fund Balance	15,059,677	15,912,947	15,912,947	15,912,947	15,447,889	15,192,904	14,812,896	14,229,861	13,254,450
Ending Fund Balance	15,912,947	15,442,328	15,442,328	15,447,889	15,192,904	14,812,896	14,229,861	13,254,450	11,892,132
Assigned to DB Retiree Health Care Costs	15,912,947	15,442,328	15,442,328	15,447,889	15,192,904	14,812,896	14,229,861	13,254,450	11,892,132
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	15,912,947	15,442,328	15,442,328	15,447,889	15,192,904	14,812,896	14,229,861	13,254,450	11,892,132
Unassigned FB as a % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
7374-Library Retiree Health Care Fund

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	92,580	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Total Revenues	**92,580**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**
Expenditures									
81001000-Other Services and Charges	92,580	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Total Expenditures	**92,580**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**
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 - FMS
STATEMENT OF OPERATIONS
7372-Police Officer Retiree Health

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	1,419,491	1,268,535	1,268,535	1,268,535	1,404,025	1,537,521	1,658,145	1,764,302	1,869,542
66001000-Investment Income and Rentals	3,629,543	1,885,050	1,885,050	1,883,306	1,893,206	1,802,910	1,701,779	1,590,822	1,469,956
Total Revenues	**5,049,034**	**3,153,585**	**3,153,585**	**3,151,841**	**3,297,231**	**3,340,431**	**3,359,924**	**3,355,124**	**3,339,498**
Expenditures									
81001000-Other Services and Charges	4,078,015	4,850,213	4,850,213	4,850,213	4,995,186	5,282,712	5,503,536	5,702,150	5,930,583
Total Expenditures	**4,078,015**	**4,850,213**	**4,850,213**	**4,850,213**	**4,995,186**	**5,282,712**	**5,503,536**	**5,702,150**	**5,930,583**
NET INCOME (LOSS)	**971,019**	**(1,696,628)**	**(1,696,628)**	**(1,698,372)**	**(1,697,955)**	**(1,942,281)**	**(2,143,612)**	**(2,347,026)**	**(2,591,085)**
Beginning Fund Balance	41,014,139	41,985,158	41,985,158	41,985,158	40,286,786	38,588,831	36,646,550	34,502,938	32,155,911
Ending Fund Balance	41,985,158	40,288,530	40,288,530	40,286,786	38,588,831	36,646,550	34,502,938	32,155,911	29,564,826
Assigned to DB Retiree Health Care Costs	41,985,158	40,288,530	40,288,530	40,286,786	38,588,831	36,646,550	34,502,938	32,155,911	29,564,826
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-
Total	41,985,158	40,288,530	40,288,530	40,286,786	38,588,831	36,646,550	34,502,938	32,155,911	29,564,826
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 - FMS
Statement of Operations
1510 - Cemetery Perpetual Care

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	32,388	25,950	25,950	25,950	27,450	27,450	27,450	27,450	27,450
66001000-Investment Income and Rentals	234,680	182,500	182,500	182,500	152,500	130,000	120,000	120,000	120,000
69501000-Other Financing Sources	121,365	119,325	119,325	119,325	119,775	119,475	119,475	119,475	119,475
Total Revenues	**388,433**	**327,775**	**327,775**	**327,775**	**299,725**	**276,925**	**266,925**	**266,925**	**266,925**
Expenditures									
99501000-Other Financing	216,540	191,500	191,500	191,500	161,500	139,000	129,000	129,000	129,000
Total Expenditures	**216,540**	**191,500**	**191,500**	**191,500**	**161,500**	**139,000**	**129,000**	**129,000**	**129,000**
NET INCOME (LOSS)	**171,893**	**136,275**	**136,275**	**136,275**	**138,225**	**137,925**	**137,925**	**137,925**	**137,925**
Beginning Fund Balance	1,879,129	2,019,372	2,019,372	2,019,372	2,155,647	2,293,872	2,431,797	2,569,722	2,707,647
Fund Balance Adjustment	-31,650	0	0	0	0	0	0	0	0
Ending Fund Balance	2,019,372	2,155,647	2,155,647	2,155,647	2,293,872	2,431,797	2,569,722	2,707,647	2,845,572
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	54,135	47,875	47,875	47,875	40,375	34,750	32,250	32,250	32,250
Unassigned Fund Balance	1,965,237	2,107,772	2,107,772	2,107,772	2,253,497	2,397,047	2,537,472	2,675,397	2,813,322
Unassigned Fund Balance as % of Total Expenditures	907.6%	1,100.7%	1,100.7%	1,100.7%	1,395.4%	1,724.5%	1,967.0%	2,074.0%	2,180.9%

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.

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 2027 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 - FMS
Statement of Operations
2490- Building Inspections

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
45001000-Licenses & Permits	5,817,031	5,846,030	5,846,030	5,822,617	6,356,000	6,403,150	6,403,100	6,282,364	6,313,432
61001000-Charges for Services	412,159	318,238	318,238	507,712	463,800	466,044	468,200	450,500	450,500
66001000-Investment Income and Rentals	416,401	231,387	231,387	416,402	247,415	227,575	207,795	188,016	187,875
67001000-Other Revenues	1,262	0	0	1,278	0	0	0	0	0
69501000-Other Financing Sources	61,487	60,083	60,083	83	67,457	66,243	68,231	70,278	70,278
Total Revenues	**6,708,340**	**6,455,738**	**6,455,738**	**6,748,092**	**7,134,672**	**7,163,012**	**7,147,326**	**6,991,158**	**7,022,085**
Expenditures									
71001000-Personal Services	4,439,077	4,932,527	4,932,527	4,508,594	5,259,419	5,564,567	5,656,824	5,707,854	5,749,516
75001000-Supplies	21,032	55,700	55,700	43,464	56,200	57,400	58,000	58,500	58,500
81001000-Other Services and Charges	1,223,693	1,613,432	1,613,432	1,676,002	1,650,579	1,607,080	1,646,002	1,685,018	1,718,932
97001000-Capital Outlays	129,248	233,800	233,800	236,082	164,600	165,100	165,100	165,100	165,100
99501000-Other Financing	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	**5,813,051**	**6,840,459**	**6,840,459**	**6,469,142**	**7,135,798**	**7,399,147**	**7,530,926**	**7,621,472**	**7,697,048**
NET INCOME (LOSS)	**895,290**	**-384,721**	**-384,721**	**278,950**	**-1,126**	**-236,135**	**-383,600**	**-630,314**	**-674,963**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	6,585,905	7,481,195	7,481,195	7,481,195	7,760,145	7,759,019	7,522,884	7,139,284	6,508,970
Ending Fund Balance	7,481,195	7,096,474	7,096,474	7,760,145	7,759,019	7,522,884	7,139,284	6,508,970	5,834,007
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	1,453,263	1,710,115	1,710,115	1,617,286	1,783,950	1,849,787	1,882,732	1,905,368	1,924,262
Unassigned Fund Balance	6,027,932	5,386,359	5,386,359	6,142,860	5,975,070	5,673,097	5,256,553	4,603,602	3,909,745
Unassigned Fund Balance as % of Total Expenditures	103.7%	78.7%	78.7%	95.0%	83.7%	76.7%	69.8%	60.4%	50.8%

Grand Rapids, MI - FMS
Statement of Operations
2993 - CRC Rosa Activities

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	2,065	1,360	1,360	1,385	1,394	1,282	1,171	1,059	1,059
67001000-Other Revenues	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
Total Revenues	**2,065**	**6,360**	**6,360**	**1,385**	**6,394**	**6,282**	**6,171**	**6,059**	**6,059**
Expenditures									
81001000-Other Services and Charges	0	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
Total Expenditures	**0**	**5,000**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
NET INCOME (LOSS)	**2,065**	**1,360**	**1,360**	**1,385**	**1,394**	**1,282**	**1,171**	**1,059**	**1,059**
Beginning Fund Balance	1,883	3,948	3,948	3,948	5,333	6,727	8,009	9,180	10,239
Ending Fund Balance	3,948	5,308	5,308	5,333	6,727	8,009	9,180	10,239	11,298
Reserve Targets									
Assigned to Operations-15% of Total Expenditures		750	750		750	750	750	750	750
Unassigned Fund Balance	3,948	4,558	4,558	5,333	5,977	7,259	8,430	9,489	10,548
Unassigned Fund Balance as % of Total Expenditures		91.2%	91.2%		119.5%	145.2%	168.6%	189.8%	211.0%

Grand Rapids, MI - FMS
Statement of Operations
2650 - Drug Law Enforcement - State - Local

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	65,322	65,900	65,900	52,416	65,900	65,900	65,900	65,900	65,900
65001000-Fines and Forfeitures	1,301,608	140,000	140,000	97,956	140,000	140,000	140,000	140,000	140,000
66001000-Investment Income and Rentals	83,462	44,355	44,355	68,418	68,815	63,297	57,796	52,294	52,255
67001000-Other Revenues	0	24,000	24,000	0	24,000	24,000	24,000	24,000	24,000
Total Revenues	**1,450,391**	**274,255**	**274,255**	**218,790**	**298,715**	**293,197**	**287,696**	**282,194**	**282,155**
Expenditures									
75001000-Supplies	30,026	16,551	16,551	33,087	17,046	17,558	18,084	18,627	19,183
81001000-Other Services and Charges	119,395	155,199	155,199	122,439	156,485	157,827	159,211	160,638	162,108
97001000-Capital Outlays	95,045	80,000	80,000	53,021	80,000	80,000	80,000	80,000	80,000
Total Expenditures	**244,466**	**251,750**	**251,750**	**208,546**	**253,531**	**255,385**	**257,295**	**259,265**	**261,291**
NET INCOME (LOSS)	**1,205,925**	**22,505**	**22,505**	**10,244**	**45,184**	**37,812**	**30,401**	**22,929**	**20,864**
Beginning Fund Balance	1,280,477	2,486,402	2,486,402	2,486,402	2,496,646	2,541,830	2,579,642	2,610,043	2,632,972
Ending Fund Balance	2,486,402	2,508,907	2,508,907	2,496,646	2,541,830	2,579,642	2,610,043	2,632,972	2,653,836
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	36,670	37,763	37,763	31,282	38,030	38,308	38,594	38,890	39,194
Unassigned Fund Balance	2,449,732	2,471,144	2,471,144	2,465,364	2,503,800	2,541,334	2,571,449	2,594,082	2,614,642
Total	2,486,402	2,508,907	2,508,907	2,496,646	2,541,830	2,579,642	2,610,043	2,632,972	2,653,836
Unassigned Fund Balance as % of Total Expenditures	1,002.1%	981.6%	981.6%	1,182.2%	987.6%	995.1%	999.4%	1,000.6%	1,000.7%

Grand Rapids, MI - FMS
Statement of Operations
2440 - Economic Development

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	155,376	130,000	130,000	105,000	99,169	101,648	104,189	104,189	104,189
66001000-Investment Income and Rentals	28,595	15,715	15,715	17,757	17,860	16,427	15,000	13,572	13,562
67001000-Other Revenues	0	120,834	120,834	120,834	0	0	0	0	0
69501000-Other Financing Sources	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Revenues	**213,971**	**296,549**	**296,549**	**273,591**	**147,029**	**148,075**	**149,189**	**147,761**	**147,751**
Expenditures									
71001000-Personal Services	43,314	44,567	44,567	44,687	38,039	40,772	40,984	41,132	41,921
75001000-Supplies	667	2,500	2,500	2,000	2,500	2,500	2,500	2,500	2,500
81001000-Other Services and Charges	55,485	91,942	91,942	91,084	79,550	80,270	80,270	80,270	80,270
Total Expenditures	**99,466**	**139,009**	**139,009**	**137,771**	**120,089**	**123,542**	**123,754**	**123,902**	**124,691**
NET INCOME (LOSS)	**114,505**	**157,540**	**157,540**	**135,820**	**26,939**	**24,533**	**25,435**	**23,859**	**23,060**
Beginning Fund Balance	462,001	576,506	576,506	576,506	712,325	739,265	763,798	789,233	813,092
Ending Fund Balance	576,506	734,046	734,046	712,325	739,265	763,798	789,233	813,092	836,151
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	24,867	34,752	34,752	34,443	30,022	30,886	30,939	30,976	31,173
Unassigned Fund Balance	551,640	699,294	699,294	677,882	709,243	732,913	758,295	782,117	804,978
Unassigned Fund Balance as % of Total Expenditures	554.6%	503.1%	503.1%	492.0%	590.6%	593.2%	612.7%	631.2%	645.6%

Grand Rapids, MI - FMS
Statement of Operations
2622 - Federal Forfeitures - Dept of Justice

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
65001000-Fines and Forfeitures	42,861	70,000	70,000	39,140	70,000	70,000	70,000	70,000	70,000
66001000-Investment Income and Rentals	13,078	7,878	7,878	8,370	8,418	7,743	7,070	6,397	6,392
Total Revenues	**55,940**	**77,878**	**77,878**	**47,509**	**78,418**	**77,743**	**77,070**	**76,397**	**76,392**
Expenditures									
81001000-Other Services and Charges	11,829	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
97001000-Capital Outlays	26,082	50,000	190,000	192,051	50,000	50,000	50,000	50,000	50,000
Total Expenditures	**37,911**	**70,000**	**210,000**	**192,051**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
NET INCOME (LOSS)	**18,029**	**7,878**	**(132,122)**	**(144,542)**	**8,418**	**7,743**	**7,070**	**6,397**	**6,392**
Beginning Fund Balance	225,030	243,059	243,059	243,059	98,517	106,935	114,678	121,748	128,145
Ending Fund Balance	243,059	250,937	110,937	98,517	106,935	114,678	121,748	128,145	134,537
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	5,687	10,500	31,500	28,808	10,500	10,500	10,500	10,500	10,500
Unassigned Fund Balance	237,372	240,437	79,437	69,709	96,435	104,178	111,248	117,645	124,037
Total	243,059	250,937	110,937	98,517	106,935	114,678	121,748	128,145	134,537
Unassigned Fund Balance as % of Total Expenditures	626.1%	343.5%	37.8%	36.3%	137.8%	148.8%	158.9%	168.1%	177.2%

Grand Rapids, MI - FMS
Statement of Operations
2623 - Federal Forfeitures - Treasury Dept

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
65001000-Fines and Forfeitures	0	0	0	0	40,000	0	0	0	0
66001000-Investment Income and Rentals	16,514	8,466	8,466	7,396	7,439	6,843	6,248	5,653	5,649
Total Revenues	**16,514**	**8,466**	**8,466**	**7,396**	**47,439**	**6,843**	**6,248**	**5,653**	**5,649**
Expenditures									
81001000-Other Services and Charges	57,110	0	0	0	0	0	0	0	0
97001000-Capital Outlays	10,000	0	117,676	86,237	75,000	0	0	0	0
Total Expenditures	**67,110**	**0**	**117,676**	**86,237**	**75,000**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**(50,596)**	**8,466**	**(109,210)**	**(78,841)**	**(27,561)**	**6,843**	**6,248**	**5,653**	**5,649**
Beginning Fund Balance	236,916	186,320	186,320	186,320	107,479	79,918	86,761	93,009	98,662
Ending Fund Balance	186,320	194,786	77,110	107,479	79,918	86,761	93,009	98,662	104,311
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	10,067	0	17,651	12,936	11,250	0	0	0	0
Unassigned Fund Balance	176,253	194,786	59,459	94,543	68,668	86,761	93,009	98,662	104,311
Total	186,320	194,786	77,110	107,479	79,918	86,761	93,009	98,662	104,311
Unassigned Fund Balance as % of Total Expenditures	262.6%	0.0%	50.5%	109.6%	91.6%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2992-Historical Commission

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	228	4,750	4,750	-	4,750	3,000	3,000	3,000	3,000
66001000-Investment Income and Rentals	3,868	4,023	4,023	3,868	4,064	3,987	3,938	3,874	3,874
Total Revenues	**4,097**	**8,773**	**8,773**	**3,868**	**8,814**	**6,987**	**6,938**	**6,874**	**6,874**
Expenditures									
75001000-Supplies	150	500	500	216	1,000	500	500	500	500
81001000-Other Services and Charges	6,390	7,900	17,500	17,797	22,500	7,900	7,900	7,900	7,900
97001000-Capital Outlays	3,376	-	-	-	-	-	-	-	-
Total Expenditures	**9,916**	**8,400**	**18,000**	**18,013**	**23,500**	**8,400**	**8,400**	**8,400**	**8,400**
NET INCOME (LOSS)	**(5,819)**	**373**	**(9,227)**	**(14,145)**	**(14,686)**	**(1,413)**	**(1,462)**	**(1,526)**	**(1,526)**
Beginning Fund Balance	58,587	52,768	52,768	52,768	38,623	23,937	22,524	21,062	19,536
Ending Fund Balance	52,768	53,141	43,541	38,623	23,937	22,524	21,062	19,536	18,010
Reserve Targets									
Assigned to Reserves-15% of Current Spending	1,487	1,260	2,700	2,702	3,525	1,260	1,260	1,260	1,260
Unassigned Fund Balance	51,280	51,881	40,841	35,921	20,412	21,264	19,802	18,276	16,750
Unassigned Fund Balance as % of Total Current Spending	517.1%	617.6%	226.9%	199.4%	86.9%	253.1%	235.7%	217.6%	199.4%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2030-Local Streets

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	3,949,192	3,780,708	3,780,708	4,043,500	4,410,933	4,619,617	4,740,437	4,860,889	4,976,245
Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902
Vital Streets Enhanced State Investment	1,613,387	1,630,141	1,630,141	1,630,141	1,739,763	1,797,211	1,825,732	1,854,022	1,882,962
61001000-Charges for Services	775,764	826,200	826,200	826,200	826,200	850,986	876,516	902,811	929,895
66001000-Investment Income and Rentals	253,879	164,322	164,322	253,880	136,457	125,515	114,606	103,697	103,619
67001000-Other Revenues	14,427	4,000	4,000	4,195	4,000	5,000	5,000	5,000	5,000
69501000-Other Financing Sources	1,286,390	1,425,000	1,425,000	1,425,000	1,125,000	1,425,000	1,695,000	1,695,000	1,695,000
Vital Streets Enhanced State Investment	3,861,401	3,000,708	3,000,708	3,000,708	3,875,593	3,281,961	0	0	0
Total Revenues	**12,625,342**	**11,701,981**	**11,701,981**	**12,054,526**	**12,988,848**	**12,976,192**	**10,128,193**	**10,292,321**	**10,463,623**
Expenditures									
71001000-Personal Services	2,745,043	2,649,404	2,649,404	2,888,853	2,911,106	3,083,780	3,149,410	3,197,365	3,241,264
75001000-Supplies	992,323	1,311,350	1,311,350	1,598,606	1,898,772	1,391,238	1,419,228	1,419,736	1,419,736
81001000-Other Services and Charges	1,972,928	2,018,798	2,018,798	1,947,160	2,059,604	2,071,623	2,149,857	2,221,326	2,276,337
97001000-Capital Outlays	-75,457	199,630	199,630	46,566	-49,300	-196,000	-795,902	-793,902	354,686
Vital Streets Maintenance of Effort	870,902	870,902	870,902	870,902	870,902	870,902	870,902	870,902	0
Vital Streets Enhanced State Investment	5,474,788	3,205,849	3,205,849	3,205,849	4,190,356	3,654,172	0	0	0
99001000-Debt Service	11,739	0	0	0	0	0	0	0	0
Vital Streets Enhanced State Investment	0	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
99501000-Other Financing	0	-141,000	212,893	228,893	-80,000	-20,000	2,523,268	2,577,848	2,082,356
Total Expenditures	**11,992,266**	**11,539,933**	**11,893,826**	**12,211,829**	**13,226,440**	**12,280,715**	**10,741,763**	**10,918,275**	**10,799,379**
NET INCOME (LOSS)	**633,076**	**162,048**	**-191,845**	**-157,303**	**-237,592**	**695,477**	**-613,570**	**-625,954**	**-335,756**
Other Sources & Uses of Cash									
99100000-Principal	**11,371**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Other Sources & Uses	**-11,371**								
Beginning Fund Balance	4,462,088	5,095,164	5,095,164	5,095,164	4,937,861	4,700,269	5,395,746	4,782,176	4,156,222
Ending Fund Balance	5,095,164	5,257,212	4,903,319	4,937,861	4,700,269	5,395,746	4,782,176	4,156,222	3,820,466
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	1,798,840	1,730,990	1,784,074	1,831,774	1,983,966	1,842,107	1,611,264	1,637,741	1,619,907
Unassigned Fund Balance	3,296,324	3,526,222	3,119,245	3,106,087	2,716,303	3,553,639	3,170,912	2,518,481	2,200,559
Unassigned Fund Balance as % of Total Expenditures	27.5%	30.6%	26.2%	25.4%	20.5%	28.9%	29.5%	23.1%	20.4%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2020-Major Streets

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
51001000-Federal Grants	418,617	534,000	534,000	534,000	534,000	534,000	534,000	534,000	534,000
53001000-State Grants	14,869,457	14,208,893	14,208,893	14,940,069	16,297,672	17,068,725	17,515,136	17,960,185	18,386,406
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
Vital Streets Enhanced State Investment	6,337,137	6,388,437	6,388,437	6,628,239	7,033,271	7,245,532	7,350,915	7,455,441	7,562,370
61001000-Charges for Services	3,261,090	2,881,640	2,881,640	2,883,533	2,886,363	2,929,670	2,974,233	3,015,608	3,058,224
66001000-Investment Income and Rentals	523,141	628,210	628,210	523,141	685,353	630,395	575,604	520,815	520,424
67001000-Other Revenues	77,085	69,000	69,000	190,809	67,500	77,500	77,500	77,500	77,500
69501000-Other Financing Sources	1,024,922	455,000	455,000	455,000	475,000	495,000	1,786,634	1,814,924	1,567,178
Total Revenues	**29,124,155**	**27,777,886**	**27,777,886**	**28,767,497**	**30,591,865**	**31,593,528**	**33,426,728**	**33,991,179**	**34,318,808**
Expenditures									
71001000-Personal Services	6,211,122	6,745,311	6,745,311	6,136,800	7,131,044	7,572,440	7,729,741	7,831,307	7,932,661
75001000-Supplies	2,561,983	3,221,076	3,221,076	2,592,400	3,282,095	3,389,778	3,514,306	3,643,400	3,777,639
81001000-Other Services and Charges	6,824,399	7,743,042	7,743,042	7,388,574	7,718,599	8,195,992	8,509,726	8,804,793	9,087,334
97001000-Capital Outlays	2,815,076	516,738	808,236	381,631	3,928,638	3,189,342	1,450,996	1,483,327	1,237,683
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
Vital Streets Enhanced State Investment		3,282,729	3,282,729	3,522,531	3,357,678	4,058,571	7,175,915	7,280,441	7,387,370
99001000-Debt Service	750,596	745,785	745,785	715,393	743,010	746,335	310	310	310
Debt Service - 1500 Scribner	1,084,695	900,581	900,581	900,581	899,731	899,808	900,735	899,345	899,345
99501000-Other Financing	1,664,595	-385,000	2,102,578	1,307,578	4,095,743	4,238,337	4,949,817	4,538,326	5,094,526
995-Vital Streets Enhanced State Investment	3,861,401	3,105,708	3,105,708	3,105,708	3,675,593	3,186,961	175,000	175,000	175,000
Total Expenditures	**28,386,573**	**28,488,676**	**31,267,752**	**28,663,902**	**37,444,837**	**38,090,270**	**37,019,252**	**37,268,955**	**38,204,574**
NET INCOME (LOSS)	**737,583**	**-710,790**	**-3,489,866**	**103,595**	**-6,852,972**	**-6,496,742**	**-3,592,524**	**-3,277,776**	**-3,885,766**
Other Sources & Uses of Cash									
99100000-Principal	**656,371**	**685,000**	**685,000**	**685,000**	**710,000**	**735,000**	**0**	**0**	**0**
Net Other Sources & Uses	**-656,371**	**-685,000**	**-685,000**	**-685,000**	**-710,000**	**-735,000**			
Beginning Fund Balance	14,198,105	14,935,688	14,935,688	14,935,688	15,039,283	8,186,311	1,689,569	-1,902,955	-5,180,731
Ending Fund Balance	14,935,688	14,224,898	11,445,822	15,039,283	8,186,311	1,689,569	-1,902,955	-5,180,731	-9,066,497
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	4,257,986	4,273,301	4,690,163	4,299,585	5,616,726	5,713,541	5,552,888	5,590,343	5,730,686
Unassigned Fund Balance	10,677,702	9,951,597	6,755,659	10,739,698	2,569,585	-4,023,972	-7,455,843	-10,771,074	-14,797,183
Unassigned Fund Balance as % of Total Expenditures	37.6%	34.9%	21.6%	37.5%	6.9%	-10.6%	-20.1%	-28.9%	-38.7%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2624-MET-Deptof Justice

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	(128)	0	0	0	0	0	0	0	0
Total Revenues	**(128)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures									
75001000-Supplies	2,767	4,000	4,000	7,000	1,399	0	0	0	0
81001000-Other Services and Charges	0	6,000	6,000	0	0	0	0	0	0
97001000-Capital Outlays	19,295	7,088	7,088	0	0	0	0	0	0
Total Expenditures	**22,062**	**17,088**	**17,088**	**7,000**	**1,399**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**(22,190)**	**(17,088)**	**(17,088)**	**(7,000)**	**(1,399)**	**0**	**0**	**0**	**0**
Beginning Fund Balance	30,589	8,399	8,399	8,399	1,399	0	0	0	0
Ending Fund Balance	8,399	(8,689)	(8,689)	1,399	0	0	0	0	0
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	3,309	2,563	2,563	1,050	210	0	0	0	0
Unassigned Fund Balance	5,090	(11,252)	(11,252)	349	(210)	0	0	0	0
Total	8,399	(8,689)	(8,689)	1,399	0	0	0	0	0
Unassigned Fund Balance as % of Total Expenditures	23.1%	-65.8%	-65.8%	5.0%	-15.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2600-MI Indigent Defense Commission

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	2,878,325	0	4,992,464	4,992,464	0	0	0	0	0
61001000-Charges for Services	25,750	0	20,000	18,528	0	0	0	0	0
66001000-Investment Income and Rentals	28,841	0	0	0	0	0	0	0	0
69501000-Other Financing Sources	143,648	0	157,991	151,726	0	0	0	0	0
Total Revenues	**3,076,563**	**0**	**5,170,455**	**5,162,718**	**0**	**0**	**0**	**0**	**0**
Expenditures									
71001000-Personal Services	187,737	0	222,622	172,091	0	0	0	0	0
75001000-Supplies	211	0	2,302	1,500	0	0	0	0	0
81001000-Other Services and Charges	3,223,591	0	4,945,530	4,718,956	0	0	0	0	0
Total Expenditures	**3,411,538**	**0**	**5,170,455**	**4,892,547**	**0**	**0**	**0**	**0**	**0**
NET INCOME (LOSS)	**(334,975)**	**0**	**0**	**270,171**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance	167,760	(167,215)	(167,215)	(167,215)	102,956	102,956	102,956	102,956	102,956
Ending Fund Balance	(167,215)	(167,215)	(167,215)	102,956	102,956	102,956	102,956	102,956	102,956
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	511,731	0	775,568	733,882	0	0	0	0	0
Unassigned Fund Balance	(678,945)	(167,215)	(942,783)	(630,926)	102,956	102,956	102,956	102,956	102,956
Total	(167,214)	(167,215)	(167,215)	102,956	102,956	102,956	102,956	102,956	102,956
Unassigned Fund Balance as % of Total Expenditures	-19.9%	0.0%	-18.2%	-12.9%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2720-Michigan Justice Training

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
53001000-State Grants	102,084	55,000	110,864	116,118	80,000	80,000	80,000	80,000	80,000
66001000-Investment Income and Rentals	12,650	7,148	7,148	8,413	8,462	7,783	7,107	6,430	6,426
Total Revenues	**114,734**	**62,148**	**118,012**	**124,531**	**88,462**	**87,783**	**87,107**	**86,430**	**86,426**
Expenditures									
75001000-Supplies	(220)	0	0	0	0	0	0	0	0
81001000-Other Services and Charges	64,186	55,000	110,864	77,686	80,000	80,000	80,000	80,000	80,000
Total Expenditures	**63,966**	**55,000**	**110,864**	**77,686**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**
NET INCOME (LOSS)	**50,768**	**7,148**	**7,148**	**46,845**	**8,462**	**7,783**	**7,107**	**6,430**	**6,426**
Beginning Fund Balance	235,404	286,172	286,172	286,172	333,017	341,479	349,262	356,369	362,800
Ending Fund Balance	286,172	293,320	293,320	333,017	341,479	349,262	356,369	362,800	369,225
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	9,595	8,250	16,630	11,653	12,000	12,000	12,000	12,000	12,000
Unassigned Fund Balance	276,577	285,070	276,690	321,364	329,479	337,262	344,369	350,800	357,225
Total	286,172	293,320	293,320	333,017	341,479	349,262	356,369	362,800	369,225
Unassigned Fund Balance as % of Total Expenditures	432.4%	518.3%	249.6%	413.7%	411.8%	421.6%	430.5%	438.5%	446.5%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2840-Opioid Settlement

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
67001000-Other Revenues	780,463	522,083	522,083	522,083	522,083	522,083	522,083	522,083	424,932
Total Revenues	**780,463**	**522,083**	**522,083**	**522,083**	**522,083**	**522,083**	**522,083**	**522,083**	**424,932**
Expenditures									
71001000-Personal Services	46,442	70,000	70,000	70,000	50,278	54,965	57,616	60,462	60,890
81001000-Other Services and Charges	786,950	740,000	740,000	740,000	749,722	730,000	700,000	700,000	600,000
Total Expenditures	**833,392**	**810,000**	**810,000**	**810,000**	**800,000**	**784,965**	**757,616**	**760,462**	**660,890**
NET INCOME (LOSS)	**(52,929)**	**(287,917)**	**(287,917)**	**(287,917)**	**(277,917)**	**(262,882)**	**(235,533)**	**(238,379)**	**(235,958)**
Beginning Fund Balance	2,107,938	2,055,009	2,055,009	2,055,009	1,767,092	1,489,175	1,226,293	990,760	752,381
Ending Fund Balance	2,055,009	1,767,092	1,767,092	1,767,092	1,489,175	1,226,293	990,760	752,381	516,423
Summary of Reserves									
Ending Fund Balance	2,055,009	1,767,092	1,767,092	1,767,092	1,489,175	1,226,293	990,760	752,381	516,423
Restricted for Opioid Remediation	(2,055,009)	(1,767,092)	(1,767,092)	(1,767,092)	(1,489,175)	(1,226,293)	(990,760)	(752,381)	(516,423)
Unassigned Fund Balance Avaialable for Reappropriation	0	0	0	0	0	0	0	0	0

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2080-Parks & Recreation

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	7,405,835	7,420,583	7,420,583	7,528,240	7,716,256	7,900,854	8,089,867	8,260,974	8,435,650
45001000-Licenses & Permits	13,110	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
51001000-Federal Grants	4,047	0	0	40,000	0	0	0	0	0
53001000-State Grants	129,455	47,497	47,497	53,626	24,309	24,309	37,698	24,309	24,309
58001000-Contributions from Local Units	40,000	40,000	40,000	0	40,000	0	0	0	0
61001000-Charges for Services	633,327	640,276	640,276	625,611	702,891	709,731	716,705	723,818	731,071
66001000-Investment Income and Rentals	433,122	301,270	313,770	444,511	362,841	351,539	340,340	329,200	332,426
67001000-Other Revenues	76,071	22,500	22,500	103,772	47,500	47,500	47,500	47,500	47,500
69501000-Other Financing Sources	8,249,981	8,663,316	8,663,316	8,663,316	9,124,453	9,502,686	9,832,606	9,970,919	10,147,463
Total Revenues	**16,984,947**	**17,150,442**	**17,162,942**	**17,474,076**	**18,033,250**	**18,551,619**	**19,079,716**	**19,371,720**	**19,733,419**
Expenditures									
71001000-Personal Services	6,140,656	6,670,848	6,827,606	6,540,417	7,366,811	7,762,525	7,929,689	8,042,219	8,138,456
75001000-Supplies	700,970	529,520	669,520	533,458	562,463	572,871	582,750	592,820	603,290
81001000-Other Services and Charges	6,656,190	7,141,855	7,658,626	7,367,671	6,976,732	6,558,276	6,745,620	6,902,540	7,023,850
97001000-Capital Outlays	89,938	180,443	472,582	482,020	166,068	89,568	95,168	163,668	144,176
99001000-Debt Service	44,030	778,125	778,125	778,362	778,500	777,625	776,000	773,625	775,375
99501000-Other Financing	3,021,500	1,950,176	2,330,176	2,335,247	2,076,411	2,068,833	2,061,460	2,055,650	2,045,873
Total Expenditures	**16,653,283**	**17,250,967**	**18,736,635**	**18,037,174**	**17,926,985**	**17,829,698**	**18,190,686**	**18,530,522**	**18,731,020**
NET INCOME (LOSS)	**331,664**	**-100,525**	**-1,573,693**	**-563,099**	**106,265**	**721,921**	**889,030**	**841,198**	**1,002,399**
Other Sources & Uses of Cash									
99100000-Principal	**42,789**	**295,000**	**295,000**	**295,000**	**310,000**	**325,000**	**340,000**	**355,000**	**375,000**
Net Other Sources & Uses	**-42,789**	**-295,000**	**-295,000**	**-295,000**	**-310,000**	**-325,000**	**-340,000**	**-355,000**	**-375,000**
Beginning Fund Balance	2,118,071	2,449,735	2,349,210	2,449,735	1,886,636	1,992,901	2,714,822	3,603,852	4,445,050
Ending Fund Balance	2,449,735	2,349,210	775,517	1,886,636	1,992,901	2,714,822	3,603,852	4,445,050	5,447,449
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	2,497,993	2,587,645	2,810,495	2,705,576	2,689,048	2,674,455	2,728,603	2,779,578	2,809,653
Unassigned Fund Balance	-48,257	-238,435	-2,034,978	-818,940	-696,147	40,367	875,249	1,665,472	2,637,796
Unassigned Fund Balance as % of Total Expenditures	-0.3%	-1.4%	-10.9%	-4.5%	-3.9%	0.2%	4.8%	9.0%	14.1%

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*

FY2026 Maintenance of Effort (MOE) - BASELINE		**8,423,316**
FY2027 GOF Adopted Budget[1]	197,152,545	
FY2026 GOF Adopted Budget[1]	186,919,573	
Increase (Decrease)	10,232,972	
% Increase (Decrease)		5.47%
FY2027 Maintenance of Effort (MOE)		**8,884,453**

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

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2360-Property Management

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
45001000-Licenses & Permits	0	600	600	0	600	600	600	600	600
66001000-Investment Income and Rentals	5,711	13,118	13,118	11,502	11,569	10,642	9,717	8,792	8,785
67001000-Other Revenues	36,500	70,000	70,000	70,000	50,000	50,000	50,000	50,000	50,000
69501000-Other Financing Sources	160,000	140,000	140,000	140,000	110,000	110,000	110,000	110,000	110,000
Total Revenues	**202,211**	**223,718**	**223,718**	**221,502**	**172,169**	**171,242**	**170,317**	**169,392**	**169,385**
Expenditures									
71001000-Personal Services	3,030	17,496	17,496	17,496	18,495	20,204	21,148	22,042	22,106
75001000-Supplies	16,100	0	0	500	0	0	0	0	0
81001000-Other Services and Charges	174,607	163,564	163,564	102,564	61,850	77,580	79,233	80,901	82,443
97001000-Capital Outlays	0	50,000	50,000	0	0	50,000	50,000	50,000	50,000
99001000-Debt Service	49,068	47,824	47,824	47,824	47,003	50,066	52,905	52,185	0
Total Expenditures	**242,805**	**278,884**	**278,884**	**168,384**	**127,348**	**197,850**	**203,286**	**205,128**	**154,549**
NET INCOME (LOSS)	**-40,593**	**-55,166**	**-55,166**	**53,118**	**44,821**	**-26,609**	**-32,969**	**-35,736**	**14,836**
Other Sources & Uses of Cash									
99100000-Principal	**41,739**	**41,739**	**41,739**	**41,739**	**40,000**	**45,000**	**50,000**	**50,000**	**0**
Net Other Sources & Uses	**-41,739**	**-41,739**	**-41,739**	**-41,739**	**-40,000**	**-45,000**	**-50,000**	**-50,000**	
Beginning Fund Balance	133,553	92,960	92,960	92,960	146,078	190,899	164,291	131,322	95,586
Ending Fund Balance	92,960	37,794	37,794	146,078	190,899	164,291	131,322	95,586	110,422
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	60,701	69,721	69,721	42,096	31,837	49,463	50,822	51,282	38,637
Unassigned Fund Balance	32,259	-31,927	-31,927	103,982	159,062	114,829	80,501	44,304	71,785
Unassigned Fund Balance as % of Total Expenditures	13.3%	-11.4%	-11.4%	61.8%	124.9%	58.0%	39.6%	21.6%	46.4%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2710-Public Library Operating

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	14,258,722	14,508,461	14,508,461	14,646,429	15,128,445	15,485,291	15,850,679	16,181,438	16,519,103
53001000-State Grants	574,814	230,102	230,102	221,942	246,113	246,113	246,113	246,113	246,113
58001000-Contributions from Local Units	313,502	290,000	290,000	313,657	300,000	300,000	300,000	300,000	300,000
61001000-Charges for Services	61,278	60,000	60,000	92,312	60,000	60,000	60,000	60,000	60,000
65001000-Fines and Forfeitures	30,963	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
66001000-Investment Income and Rentals	725,622	391,065	391,065	724,863	414,350	381,123	347,998	314,874	314,637
67001000-Other Revenues	34,017	-	-	17,969	-	-	-	-	-
Total Revenues	**15,998,918**	**15,514,628**	**15,514,628**	**16,052,172**	**16,183,908**	**16,507,527**	**16,839,790**	**17,137,425**	**17,474,853**
Expenditures									
71001000-Personal Services	8,987,936	9,523,092	9,523,092	9,562,582	10,371,708	10,817,778	10,900,020	10,940,921	10,973,463
75001000-Supplies	1,893,212	1,890,000	1,890,000	1,890,000	1,910,000	1,910,000	1,910,000	1,910,000	1,910,000
81001000-Other Services and Charges	3,922,503	3,098,127	3,734,127	3,900,506	3,606,729	3,096,582	3,118,754	3,117,099	3,101,598
97001000-Capital Outlays	235,631	280,500	280,500	280,500	181,500	60,000	60,000	60,000	60,000
99001000-Debt Service	5,279	-	-	-	-	-	-	-	-
99501000-Other Financing	150,000	700,000	700,000	750,000	1,200,000	1,500,000	1,200,000	1,000,000	850,000
Total Expenditures	**15,194,561**	**15,491,719**	**16,127,719**	**16,383,588**	**17,269,937**	**17,384,360**	**17,188,774**	**17,028,020**	**16,895,061**
NET INCOME (LOSS)	**804,357**	**22,909**	**(613,091)**	**(331,416)**	**(1,086,029)**	**(876,832)**	**(348,984)**	**109,405**	**579,792**
Beginning Fund Balance	4,840,789	5,645,146	5,668,055	5,054,964	4,723,548	3,637,519	2,760,687	2,411,703	2,521,108
Ending Fund Balance	5,645,146	5,668,055	5,054,964	4,723,548	3,637,519	2,760,687	2,411,703	2,521,108	3,100,900
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	2,279,184	2,323,758	2,419,158	2,457,538	2,590,491	2,607,654	2,578,316	2,554,203	2,534,259
Unassigned Fund Balance	3,365,962	3,344,297	2,635,806	2,266,010	1,047,028	153,033	(166,613)	(33,095)	566,641
Unassigned Fund Balance as % of Total Expenditures	22.15%	21.6%	16.3%	13.8%	6.1%	.9%	-1.0%	-.2%	3.4%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2712-Library Trust

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	26,839	14,681	14,681	26,840	15,068	13,860	12,655	11,451	11,442
Total Revenues	**26,839**	**14,681**	**14,681**	**26,840**	**15,068**	**13,860**	**12,655**	**11,451**	**11,442**
Expenditures	-	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	**26,839**	**14,681**	**14,681**	**26,840**	**15,068**	**13,860**	**12,655**	**11,451**	**11,442**
Beginning Fund Balance	434,434	461,273	461,273	461,273	488,113	503,181	517,041	529,696	541,147
Ending Fund Balance	461,273	475,954	475,954	488,113	503,181	517,041	529,696	541,147	552,589
Reserve Targets									
Assigned to Operations-15% of Current Spending	0	0	0	0	0	0	0	0	0
Unassigned Fund Balance	461,273	475,954	475,954	488,113	503,181	517,041	529,696	541,147	552,589
Unassigned Fund Balance as % of Current Spending	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2711-Public Library Grants/Projects

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	63,427	39,345	39,345	63,428	38,513	35,425	32,346	29,267	29,245
69501000-Other Financing Sources	150,000	750,000	750,000	-	1,200,000	1,500,000	1,200,000	1,000,000	850,000
Total Revenues	**213,427**	**789,345**	**789,345**	**63,428**	**1,238,513**	**1,535,425**	**1,232,346**	**1,029,267**	**879,245**
Expenditures									
97001000-Capital Outlays	113,921	313,100	313,100	-	482,300	1,391,000	2,761,000	1,302,700	652,000
Total Expenditures	**113,921**	**313,100**	**313,100**	**-**	**482,300**	**1,391,000**	**2,761,000**	**1,302,700**	**652,000**
NET INCOME (LOSS)	**99,507**	**476,245**	**476,245**	**63,428**	**756,213**	**144,425**	**(1,528,654)**	**(273,433)**	**227,245**
Beginning Fund Balance	1,038,247	1,137,754	1,137,754	1,137,754	1,201,182	1,957,395	2,101,820	573,166	299,734
Ending Fund Balance	1,137,754	1,613,999	1,613,999	1,201,182	1,957,395	2,101,820	573,166	299,734	526,979
Reserve Targets									
Assigned to Operations-15% of Current Spending	17,088	46,965	46,965		72,345	208,650	414,150	195,405	97,800
Unassigned Fund Balance	1,120,666	1,567,034	1,567,034	1,201,182	1,885,050	1,893,170	159,016	104,329	429,179
Unassigned Fund Balance as % of Current Spending	983.7%	500.5%	500.5%		390.8%	136.1%	5.8%	8.0%	65.8%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2361-Receivership

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	8,134	4,449	4,449	4,540	4,567	4,200	3,835	3,470	3,468
Total Revenues	**8,134**	**4,449**	**4,449**	**4,540**	**4,567**	**4,200**	**3,835**	**3,470**	**3,468**
Expenditures									
NET INCOME (LOSS)	**8,134**	**4,449**	**4,449**	**4,540**	**4,567**	**4,200**	**3,835**	**3,470**	**3,468**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	135,974	144,108	144,108	144,108	148,648	153,215	157,415	161,250	164,721
Ending Fund Balance	144,108	148,557	148,557	148,648	153,215	157,415	161,250	164,721	168,188
Reserve Targets									
Assigned to Reserves-15% of Total Expenditures	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	144,108	148,557	148,557	148,648	153,215	157,415	161,250	164,721	168,188
Total	144,108	148,557	148,557	148,648	153,215	157,415	161,250	164,721	168,188
Unassigned Fund Balance as % of Total Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2260-Refuse Collection

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	11,340,712	11,408,858	11,408,858	11,701,862	11,975,076	12,261,532	12,554,844	12,820,367	13,091,431
53001000-State Grants	195,946	72,677	72,677	82,173	37,698	37,698	37,698	37,698	37,698
61001000-Charges for Services	10,022,050	10,137,217	10,137,217	10,182,251	10,229,047	10,435,549	10,646,293	10,842,779	10,855,010
65001000-Fines and Forfeitures	(51)	-	-	-	-	-	-	-	-
66001000-Investment Income and Rentals	928,275	469,228	469,228	928,275	530,917	488,343	445,899	403,456	403,152
67001000-Other Revenues	56,463	-	-	12,138	-	-	-	-	-
Total Revenues	**22,543,396**	**22,087,980**	**22,087,980**	**22,906,700**	**22,772,738**	**23,223,122**	**23,684,734**	**24,104,300**	**24,387,291**
Expenditures									
71001000-Personal Services	5,589,358	5,701,840	5,701,840	5,426,508	6,148,730	6,531,691	6,690,358	6,821,821	6,928,269
75001000-Supplies	640,512	610,875	610,875	570,381	574,370	644,347	657,043	671,895	672,345
81001000-Other Services and Charges	12,746,626	14,916,310	14,916,310	13,200,516	13,558,891	14,846,813	15,278,233	15,748,648	16,073,340
97001000-Capital Outlays	78,206	100,300	100,300	60,096	260,700	91,911	92,483	93,067	93,067
99001000-Debt Service	189,843	-	-	-	-	-	-	-	-
99501000-Other Financing	869,053	412,278	412,278	762,278	559,203	542,842	536,762	529,076	524,029
Total Expenditures	**20,113,599**	**21,741,603**	**21,741,603**	**20,019,779**	**21,101,894**	**22,657,604**	**23,254,879**	**23,864,507**	**24,291,050**
NET INCOME (LOSS)	**2,429,798**	**346,377**	**346,377**	**2,886,922**	**1,670,844**	**565,517**	**429,854**	**239,793**	**96,242**
Beginning Fund Balance	7,300,609	9,730,407	9,730,407	9,730,407	12,617,328	14,288,172	14,853,689	15,283,544	15,523,337
Ending Fund Balance	9,730,407	10,076,784	10,076,784	12,617,328	14,288,172	14,853,689	15,283,544	15,523,337	15,619,579
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	5,028,400	5,435,401	5,435,401	5,004,945	5,275,474	5,664,401	5,813,720	5,966,127	6,072,762
Reserved for capital projects	-	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	1,500,000	1,750,000	2,000,000
Unassigned Fund Balance	4,702,007	3,641,383	3,641,383	6,612,383	8,012,698	7,939,288	7,969,824	7,807,210	7,546,817
Total	9,730,407	10,076,784	10,076,784	12,617,328	14,288,172	14,853,689	15,283,544	15,523,337	15,619,579
Unassigned FB as a % of Total Expenditures	23.4%	16.7%	16.7%	33.0%	38.0%	35.0%	34.3%	32.7%	31.1%
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
STATEMENT OF OPERATIONS
2460-Sidewalk Repair

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
43001000-Income Taxes	3,261,450	3,081,316	3,081,316	3,203,363	3,302,230	3,401,955	3,508,913	3,609,144	3,714,209
45001000-Licenses & Permits	19,463	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500
61001000-Charges for Services	6,879	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
66001000-Investment Income and Rentals	171,396	90,886	90,886	111,451	112,098	103,109	94,147	85,186	85,122
Total Revenues	**3,459,187**	**3,202,702**	**3,202,702**	**3,345,314**	**3,444,828**	**3,535,564**	**3,633,560**	**3,724,830**	**3,829,831**
Expenditures									
71001000-Personal Services	505,221	636,643	636,643	484,654	668,847	710,590	730,952	739,728	746,830
75001000-Supplies	1,483	10,400	10,400	10,400	11,790	12,390	11,790	12,390	11,790
81001000-Other Services and Charges	1,916,124	2,666,707	2,666,707	2,664,596	2,758,858	2,856,221	2,960,754	3,065,255	3,169,796
97001000-Capital Outlays	312	0	0	0	0	0	0	0	0
99501000-Other Financing	64,740	64,854	64,854	64,854	0	0	0	0	0
Total Expenditures	**2,487,881**	**3,378,604**	**3,378,604**	**3,224,504**	**3,439,495**	**3,579,201**	**3,703,496**	**3,817,373**	**3,928,416**
NET INCOME (LOSS)	**971,306**	**-175,902**	**-175,902**	**120,810**	**5,333**	**-43,637**	**-69,936**	**-92,543**	**-98,585**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	3,012,004	3,983,310	3,983,310	3,983,310	4,104,120	4,109,453	4,065,816	3,995,880	3,903,337
Ending Fund Balance	3,983,310	3,807,408	3,807,408	4,104,120	4,109,453	4,065,816	3,995,880	3,903,337	3,804,752
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	373,182	506,791	506,791	483,676	515,924	536,880	555,524	572,606	589,262
Unassigned Fund Balance	3,610,128	3,300,617	3,300,617	3,620,444	3,593,529	3,528,936	3,440,356	3,330,731	3,215,490
Unassigned Fund Balance as % of Total Expenditures	145.1%	97.7%	97.7%	112.3%	104.5%	98.6%	92.9%	87.3%	81.9%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2320-Vehicle Storage Facility

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	696,872	1,187,750	1,187,750	1,187,750	1,132,644	1,157,281	1,181,919	1,208,381	1,234,844
66001000-Investment Income and Rentals	51,574	26,392	26,392	21,348	21,471	19,750	18,033	16,317	16,304
67001000-Other Revenues	-1,822	0	0	-420	0	0	0	0	0
Total Revenues	**746,624**	**1,214,142**	**1,214,142**	**1,208,678**	**1,154,115**	**1,177,031**	**1,199,952**	**1,224,698**	**1,251,148**
Expenditures									
71001000-Personal Services	191,598	176,424	176,424	176,424	181,640	191,238	193,765	194,597	195,863
75001000-Supplies	2,786	2,000	2,000	2,872	2,000	2,000	2,000	2,000	2,000
81001000-Other Services and Charges	597,406	793,483	793,483	793,487	660,811	670,387	684,958	703,151	718,347
97001000-Capital Outlays	-1,002	20,500	20,500	18,000	20,500	19,000	19,000	19,000	19,000
99001000-Debt Service	15,000	0	0	0	0	0	0	0	0
99501000-Other Financing	182,188	200,162	200,162	200,162	193,624	201,954	209,255	214,694	220,035
Total Expenditures	**987,975**	**1,192,569**	**1,192,569**	**1,190,945**	**1,058,575**	**1,084,579**	**1,108,978**	**1,133,442**	**1,155,245**
NET INCOME (LOSS)	**-241,351**	**21,573**	**21,573**	**17,733**	**95,540**	**92,451**	**90,974**	**91,255**	**95,904**
Other Sources & Uses of Cash									
99100000-Principal	**14,024**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Other Sources & Uses	**-14,024**								
Beginning Fund Balance	737,422	496,071	496,071	496,071	513,804	609,344	701,795	792,769	884,024
Ending Fund Balance	496,071	517,644	517,644	513,804	609,344	701,795	792,769	884,024	979,928
Reserve Targets									
Assigned to Operations-25% of Total Expenditures	246,994	298,142	298,142	297,736	264,644	271,145	277,245	283,361	288,811
Unassigned Fund Balance	249,077	219,502	219,502	216,068	344,700	430,650	515,525	600,664	691,117
Unassigned Fund Balance as % of Total Expenditures	25.2%	18.4%	18.4%	18.1%	32.6%	39.7%	46.5%	53.0%	59.8%

Grand Rapids MI
VITAL STREETS (2040)
STATEMENT OF OPERATIONS

		ACTUAL 2025	ADOPTED 2026	AMENDED 2026	2026 Fiscal Year Estimate	Adopted 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
REVENUE										
401	Taxes - Income Taxes	17,125,289	16,179,435	16,179,435	16,820,283	17,339,415	17,863,054	18,424,670	18,950,968	19,502,646
501	Federal Grants	0	0	0	0	0	0	0	0	0
664	Investment Income & Rentals	660,113	830,651	830,651	341,921	1,004,917	924,333	843,995	763,660	763,085
671	Other Revenues	0	0	0	0	0	0	0	0	0
695	Other Financing Sources - GOF Op Transfer	850,000	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	58,716	61,766	61,766	61,766	0	0	0	0	0
695	Other Fin - Bond Interest Repayment from Sidewalk Fund	6,024	3,088	3,088	3,088	0	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		***18,700,142***	***17,924,940***	***17,924,940***	***18,077,058***	***19,194,332***	***19,637,387***	***20,118,665***	***20,564,628***	***21,115,731***
EXPENDITURES										
Bridge Investment										
995	Transfers Out - Streets (4090)-Bridge Investment (Major)	560,000	850,000	850,000	850,000	50,000	50,000	50,000	50,000	50,000
Traffic Safety/Signals & Trunk Line										
995	Transfers Out - Streets (4090)-Traffic Safety/Signals	845,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Public ROW and Green Infrastructure Maintenance		325,000	350,000	350,000	350,000	375,000	400,000	425,000	450,000	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)		18,028,639	17,896,438	17,896,438	14,293,499	17,968,409	18,399,296	18,845,079	19,259,413	19,810,117
990	Debt Service - Principal	1,925,000	2,025,000	2,025,000	2,025,000	0	0	0	0	0
990	Debt Service - Interest	197,500	101,250	101,250	101,250	0	0	0	0	0
990	Debt Service - Paying Agent Fees	500,500	500	500	500	0	0	0	0	0
VITAL STREETS Total Expenditures		***22,481,639***	***21,998,188***	***21,998,188***	***18,395,249***	***19,168,409***	***19,624,296***	***20,095,079***	***20,534,413***	***21,085,117***
VITAL STREETS NET INCOME (LOSS)		**(3,781,497)**	**(4,073,248)**	**(4,073,248)**	**(318,191)**	**25,923**	**13,091**	**23,586**	**30,215**	**30,614**
		0								
Beginning Fund Balance		8,031,586	4,250,089	4,250,089	4,250,089	3,931,898	3,957,821	3,970,912	3,994,498	4,024,713
Contingency Reserve		0	0	0	0	0	0	0	0	0
Ending Fund Balance		**4,250,089**	**176,841**	**176,841**	**3,931,898**	**3,957,821**	**3,970,912**	**3,994,498**	**4,024,713**	**4,055,327**
Reserve Targets:										
	Assigned to Operations - 15% of Total Spending	3,372,246	3,299,728	3,299,728	2,759,287	2,875,261	2,943,644	3,014,262	3,080,162	3,162,768
	Unassigned Fund Balance	877,843	(3,122,887)	(3,122,887)	1,172,611	1,082,560	1,027,268	980,236	944,551	892,559
	Total	4,250,089	176,841	176,841	3,931,898	3,957,821	3,970,912	3,994,498	4,024,713	4,055,327
Unassigned FB as a % of Total Expenditures		3.9%	-14.2%	-14.2%	6.4%	5.6%	5.2%	4.9%	4.6%	4.2%

(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.

61st DISTRICT COURT

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

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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
7400-61st District Court Operations						
71001000-Personal Services	8,118,285	8,714,305	9,230,792	9,446,373	9,616,764	9,757,633
75001000-Supplies	214,285	282,827	293,894	305,540	317,798	330,699
81001000-Other Services and Charges	5,847,191	4,813,257	5,019,901	5,201,199	5,379,798	5,586,326
97001000-Capital Outlays	79,006	133,416	135,469	30,300	31,248	32,244
99501000-Other Financing	-427,763	-421,803	-441,872	-455,139	-470,310	-485,545
Total For Expenditures	**13,831,004**	**13,522,003**	**14,238,183**	**14,528,273**	**14,875,298**	**15,221,357**
Total For 28600-61st DISTRICT COURT	**13,831,004**	**13,522,003**	**14,238,183**	**14,528,273**	**14,875,298**	**15,221,357**

61st DISTRICT COURT

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Efficient processing of felony cases	Governmental Excellence .	Percentage disposed within 28 days	Annually
2	Efficient processing of misdemeanor cases	Governmental Excellence	Percentage disposed within 126 days	Annually
3	Efficient processing of civil infraction tickets	Governmental Excellence	Percentage disposed within 84 days	Annually
4	Efficient processing of general civil cases	Governmental Excellence	Percentage disposed within 455 days	Annually
5	Efficient processing of landlord tenant cases	Governmental Excellence	Percentage disposed within 126 days	Annually

Filing Trends, Case Age, and Clearance Rates				
		2023	2024	2025
Felony Cases	Filing Trend	1,843	2,187	2,491
	Case Age (disposed within 28 days)	75%	75%	80%
	Clearance Rate	100%	104%	101%
Misdemeanor Cases	Filing Trend	5,740	6,716	7,543
	Case Age (disposed within 126 days)	80%	74%	83%
	Clearance Rate	98%	104%	103%
Civil Infractions	Filing Trend	7,023	7,450	7,963
	Case Age (disposed within 84 days)	78%	72%	75%
	Clearance Rate	95%	103%	94%
General Civil	Filing Trend	3,477	5,272	6,664
	Case Age (disposed within 455 days)	93%	92%	95%
	Clearance Rate	100%	84%	74%
Summary Civil (w/o Jury Demand)	Filing Trend	5,177	5,087	4,035
	Case Age (disposed within 126 days)	94%	92%	93%
	Clearance Rate	96%	97%	95%

311 CUSTOMER SERVICE

The 311 Customer Service Department supports residents and all City departments by providing efficient, accessible service through multiple channels, including in-person, phone, email, and the mobile app. The team manages more than 200,000 interactions annually, ranging from general information requests to utility emergency dispatch and inspection scheduling. Complex issues are analyzed and escalated to management as needed. Using customer feedback, we work with partner departments to recommend process improvements and enhance service efficiency. Our work aligns with the City's strategic priorities of innovation and collaboration, as we continually identify new opportunities to improve service delivery for residents.

Staffing continues to be a challenge due to resignations and internal promotions, as many team members use their 311 training as a foundation for advancement within the City. We remain focused on recruiting qualified, diverse candidates and equipping them with the training needed to provide excellent service. The addition of a Senior Customer Service Specialist has improved onboarding and significantly reduced training time for new representatives. Looking ahead, we are exploring opportunities to expand service delivery through new technologies, including an AI-powered chatbot to enhance responsiveness for residents.

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 5% charge each month to maintain a fund balance.

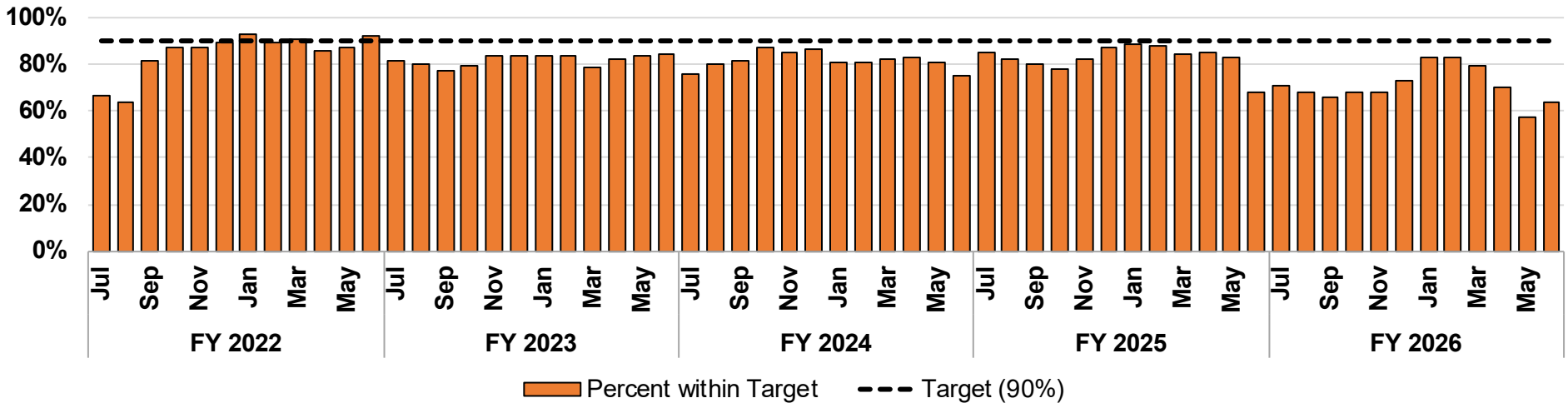
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
6110-Customer Service						
71001000-Personal Services	1,440,313	1,589,366	1,696,223	1,741,259	1,786,684	1,833,200
75001000-Supplies	19,542	75,811	76,182	76,559	76,945	76,945
81001000-Other Services and Charges	676,619	560,124	557,929	570,298	583,490	595,096
Total For Expenditures	**2,136,474**	**2,225,301**	**2,330,334**	**2,388,116**	**2,447,119**	**2,505,241**
1010-General Operating Fund						
71001000-Personal Services	167,568	176,774	185,096	185,705	186,119	186,794
75001000-Supplies	4,192	21,342	21,343	21,342	21,342	24,923
81001000-Other Services and Charges	53,458	37,637	37,637	37,637	37,637	37,637
Total For Expenditures	**225,218**	**235,753**	**244,076**	**244,684**	**245,098**	**249,354**
Total For 26800-311 CUSTOMER SERVICE	**2,361,692**	**2,461,054**	**2,574,411**	**2,632,800**	**2,692,217**	**2,754,595**

311 CUSTOMER SERVICE

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.

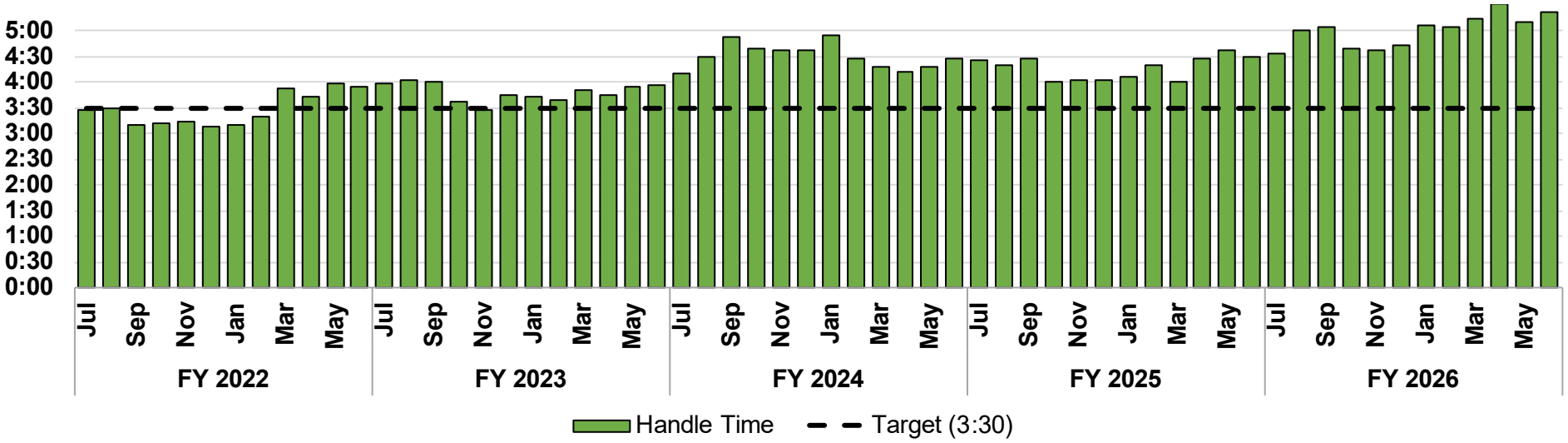
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Meet target external customer response times.	Engaged and Connected Community	Percent of External Customer Inquiries Responded to within Target Response Time	FY Annually by Month
2	Increase customer satisfaction by reducing interaction handle times.	Engaged and Connected Community	Average Handle Time (MM:SS)	FY Annually by Month
3	Increase customer satisfaction by reducing customer wait times.	Engaged and Connected Community	Average Speed of Answer (MM:SS)	FY Annually by Month

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

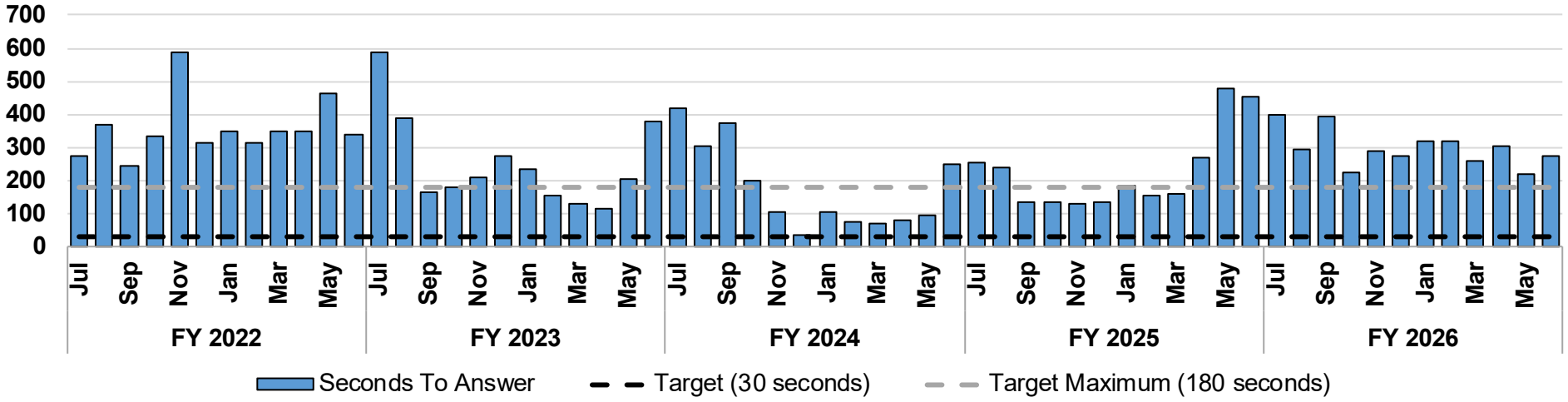


311 CUSTOMER SERVICE

GOAL 2 – Average Handle Time (Minutes : Seconds)



GOAL 3 – Average Speed of Answer by Month (Seconds)



ASSESSING

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.

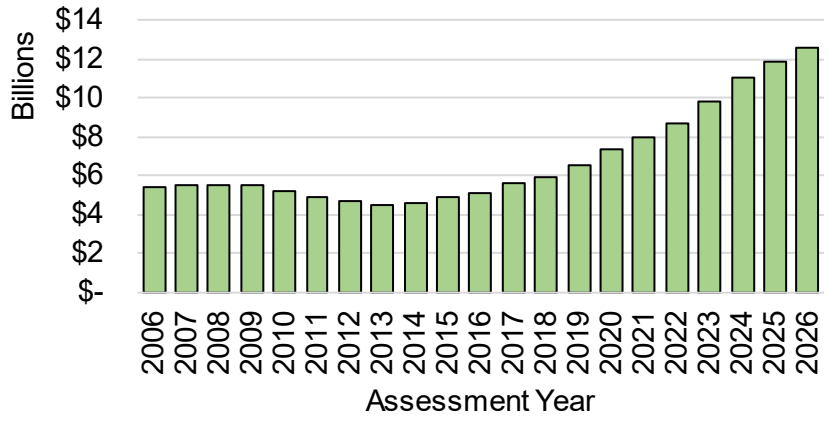
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	1,966,808	2,060,815	2,191,351	2,246,208	2,270,673	2,284,697
75001000-Supplies	24,000	24,587	25,112	25,637	26,362	27,087
81001000-Other Services and Charges	649,389	613,818	631,042	669,602	672,793	692,232
97001000-Capital Outlays	43,300	57,350	11,400	11,400	12,350	11,400
Total For Expenditures	**2,683,497**	**2,756,570**	**2,858,905**	**2,952,847**	**2,982,178**	**3,015,416**
Total For 25700-ASSESSORS OFFICE	**2,683,497**	**2,756,570**	**2,858,905**	**2,952,847**	**2,982,178**	**3,015,416**

ASSESSING

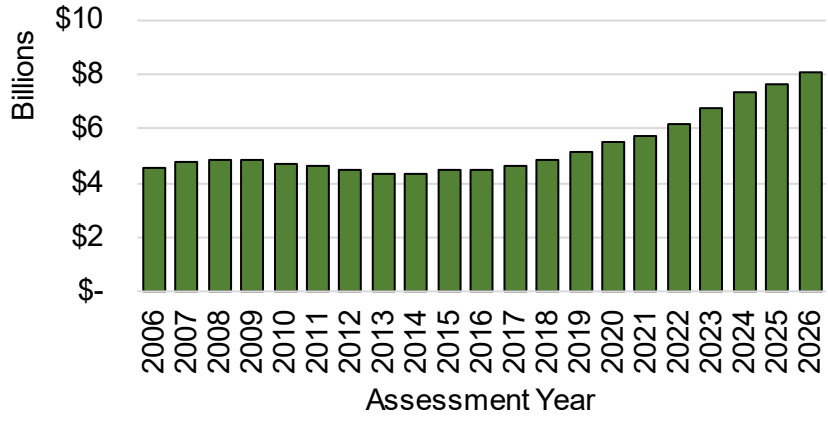
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Annually value all assessable real and personal property located within the City of Grand Rapids resulting in fair and equitable assessments at the lawful level of assessment.	Governmental Excellence	Equalization Factor of 1,000 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	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	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	Timeline of activities by Assessment Year	Annually

GOAL 1 – Value all Assessable Real and Personal Property

Ad Valorem Roll Historical SEV

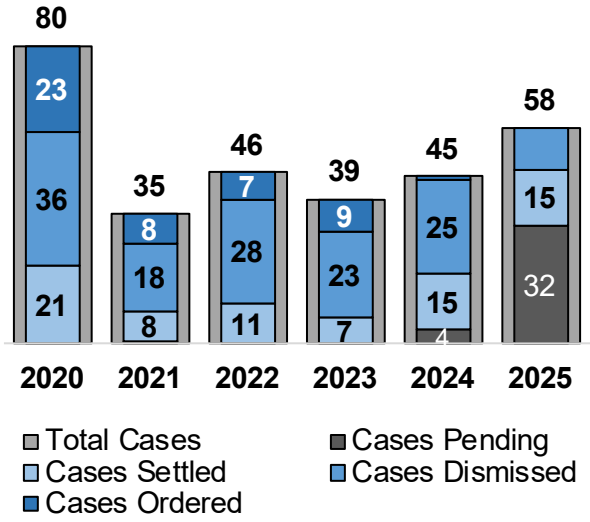


Ad Valorem Roll Historical TV

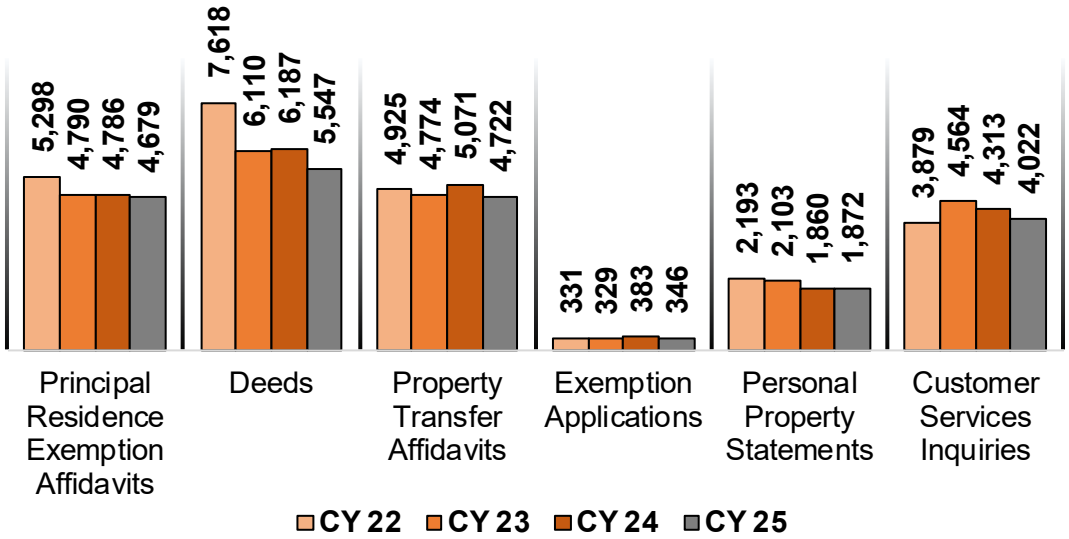


ASSESSING

GOAL 2 – Prepare valuation disclosures



GOAL 3 – Efficient and timely processing of operations



GOAL 4 – Timely completion of annual department operations

Assessment Year 2026	Action Items	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Assessment Rolls	6												
Tax Warrants	14												
Special Assessment Rolls	5												
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 5 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.

CITY ATTORNEY'S OFFICE

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.

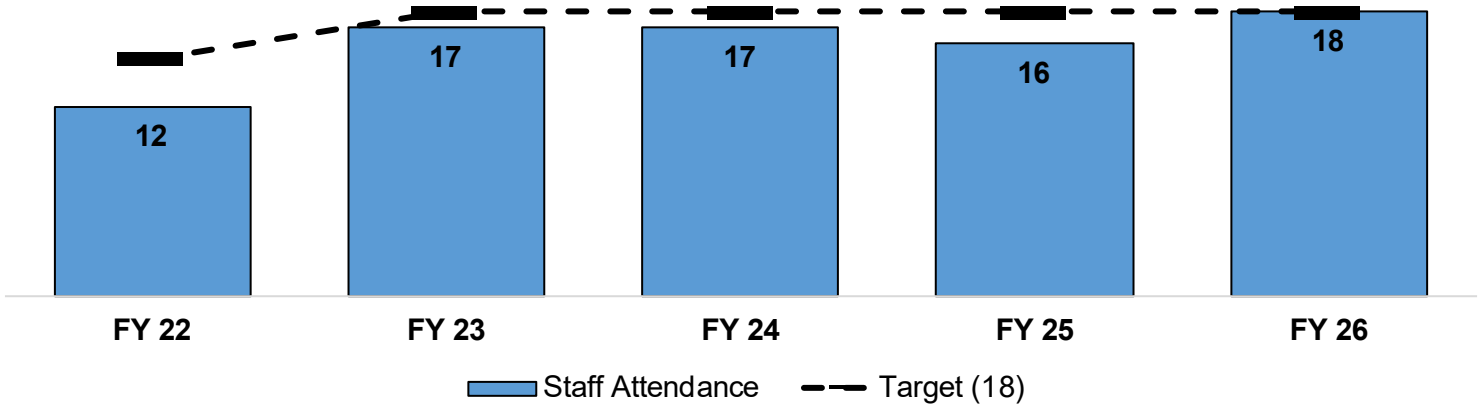
In the next 3 years, the DOL will be proactive and solution-focused on emerging legal issues through collaborations with city departments whenever possible. DOL will enhance client communications to create a greater understanding of the DOL, its values, and access to legal services. DOL will identify 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	3,293,469	3,471,047	3,671,513	3,817,149	3,870,652	3,902,273
75001000-Supplies	55,750	112,810	114,295	115,838	117,430	117,430
81001000-Other Services and Charges	392,402	355,980	366,223	376,522	387,204	396,724
97001000-Capital Outlays	14,500	12,000	12,000	12,000	12,000	12,000
Total For Expenditures	**3,756,121**	**3,951,837**	**4,164,031**	**4,321,509**	**4,387,286**	**4,428,427**
Total For 26600-ATTORNEY'S OFFICE	**3,756,121**	**3,951,837**	**4,164,031**	**4,321,509**	**4,387,286**	**4,428,427**

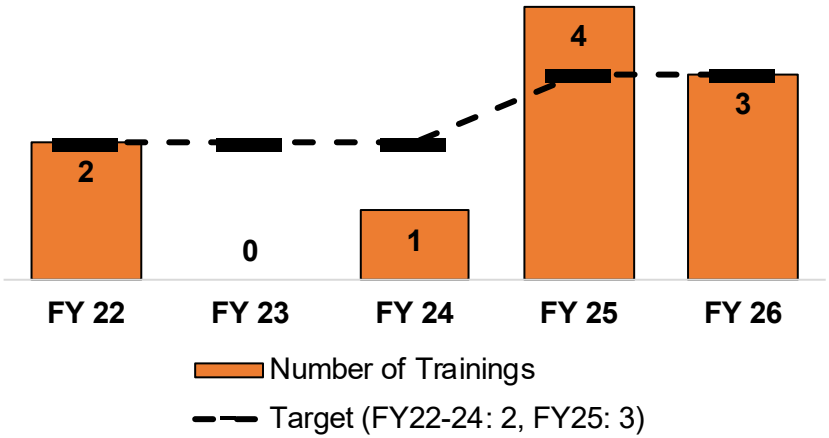
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Require and provide meaningful professional development (PD) for all DOL employees.	Governmental Excellence	Number of Staff Attending PD	Annually
2	Develop helpful trainings for City Employees.	Governmental Excellence	Number of Trainings	Annually
3	Recruit diverse pre-law and law school students for paid internships within the DOL.	Governmental Excellence	Number of Interns	Annually

CITY ATTORNEY'S OFFICE

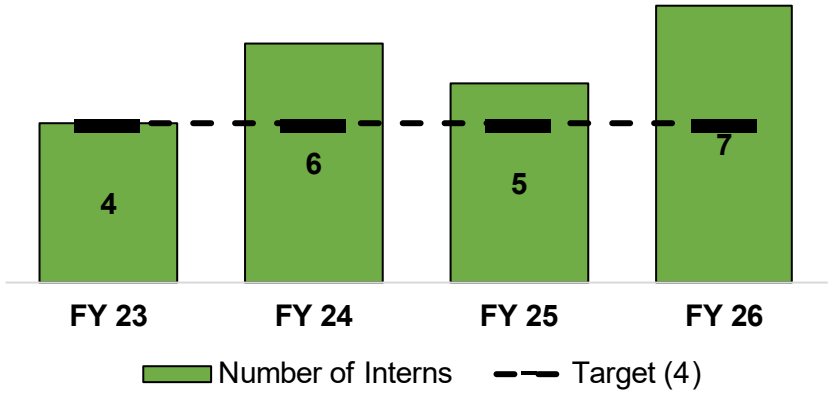
GOAL 1 – Professional Development



GOAL 2 – Development of employee trainings



GOAL 3 – Recruitment for internships



CITY CLERK'S OFFICE

The City Clerk's Office administers various operations which include Business Licensing, 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, 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 two scheduled elections in FY27 (August Primary and November General. If a May special election is called by a taxing authority, the election expenses will be reimbursed. (unless called by the City of Grand Rapids)

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.

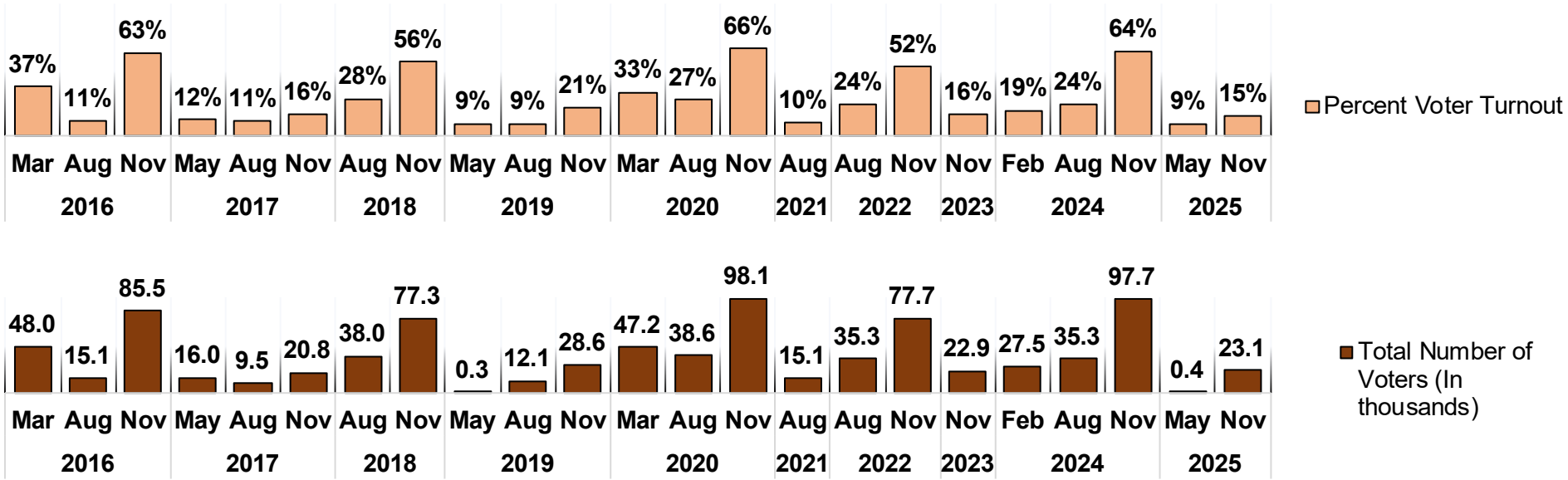
Lastly, the organization recognizes the entrenched value of its Community Archive and Records Center and the regarded services it delivers to City departments and the greater Grand Rapids Community. Strategic investments in technology and equipment will help leverage increased access to archival documents 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	1,513,810	1,864,981	1,701,428	1,989,391	1,734,636	2,012,828
75001000-Supplies	43,700	88,700	58,200	80,700	43,200	80,700
81001000-Other Services and Charges	1,045,194	1,260,290	1,020,678	1,301,741	935,577	1,302,488
97001000-Capital Outlays	12,000	12,000	32,000	32,000	32,000	32,000
Total For Expenditures	**2,614,704**	**3,225,971**	**2,812,306**	**3,403,832**	**2,745,413**	**3,428,016**
Total For 21500-CLERKS OFFICE	**2,614,704**	**3,225,971**	**2,812,306**	**3,403,832**	**2,745,413**	**3,428,016**

CITY CLERK'S OFFICE

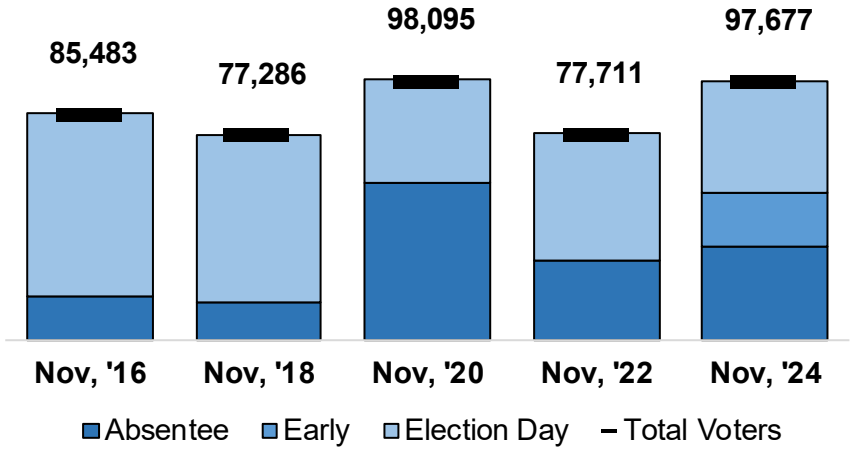
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Reporting voter turnout	Engaged and Connected Community	Total voter turnout --- Percent of eligible voters participating	Each Election --- Each Election
2	Reporting method of voting participation	Engaged and Connected Community	Percent of voters utilizing absentee, early, and election day voting	November Elections
3	Recruit Bilingual Election Workers	Governmental Excellence	Number Recruited	November Elections
4	Election Communications Plan	Engaged & Connected Community	People Reached	November Elections
5	Process City Archive requests	Governmental Excellence	Number of archive requests	Annually

GOAL 1 – Reporting voter turnout

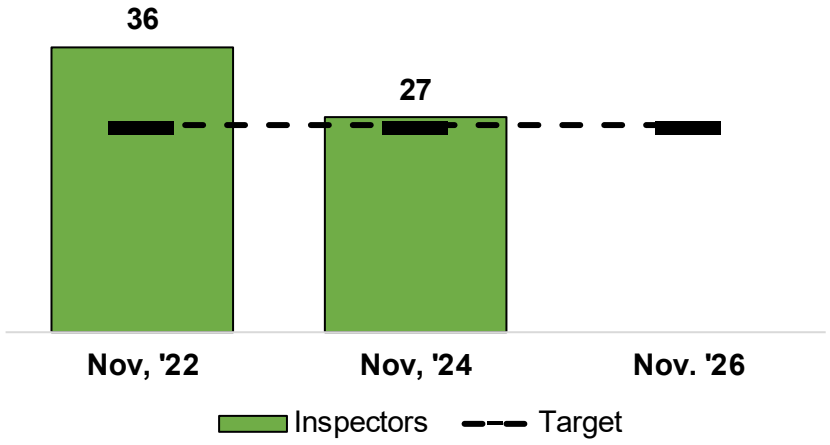


CITY CLERK'S OFFICE

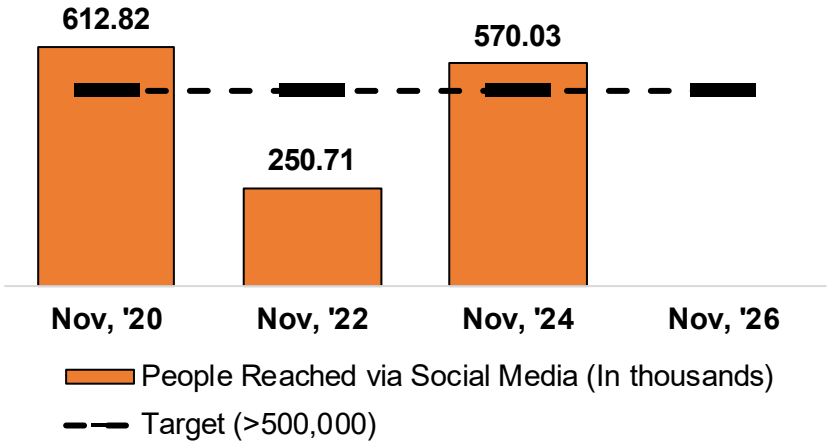
GOAL 2 – Reporting method of voting participation



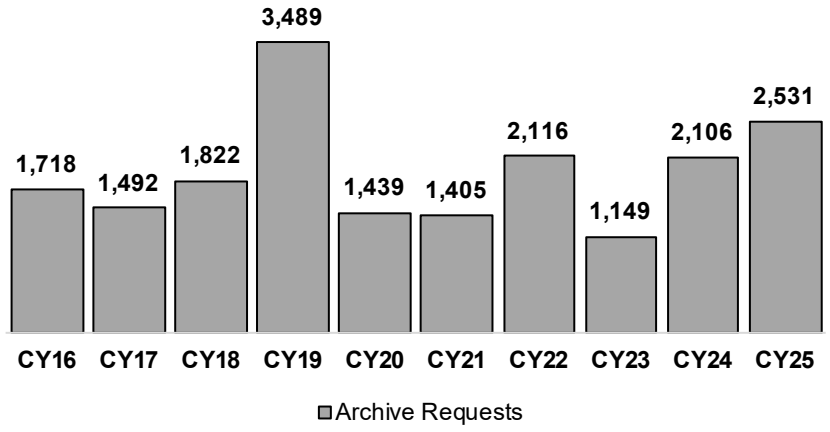
GOAL 3 – Recruit bilingual election workers



GOAL 4 – Election communications plan



GOAL 5 – Process City archive requests



CITY COMMISSION

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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	668,928	693,364	730,339	740,759	750,268	760,291
75001000-Supplies	0	1,000	1,000	1,000	1,000	1,000
81001000-Other Services and Charges	40,077	161,019	62,078	66,262	65,187	66,090
97001000-Capital Outlays	0	2,600	3,500	0	2,500	2,500
Total For Expenditures	**709,005**	**857,983**	**796,917**	**808,021**	**818,955**	**829,881**
Total For 10100-CITY COMMISSION	**709,005**	**857,983**	**796,917**	**808,021**	**818,955**	**829,881**

CODE COMPLIANCE

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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	3,170,919	3,287,947	3,510,725	3,593,954	3,646,745	3,693,218
75001000-Supplies	32,000	32,000	32,000	32,000	32,000	32,000
81001000-Other Services and Charges	742,474	714,918	730,654	753,501	775,733	795,007
99501000-Other Financing	500,000	500,000	500,000	500,000	500,000	500,000
Total For Expenditures	**4,445,393**	**4,534,865**	**4,773,379**	**4,879,455**	**4,954,478**	**5,020,225**
2260-Refuse Collection						
71001000-Personal Services	419,745	418,102	444,165	457,245	465,305	472,943
81001000-Other Services and Charges	209,730	207,369	209,402	211,613	213,929	216,009
Total For Expenditures	**629,475**	**625,471**	**653,567**	**668,858**	**679,234**	**688,952**
Total For 73300-CODE COMPLIANCE	**5,074,868**	**5,160,335**	**5,426,946**	**5,548,313**	**5,633,711**	**5,709,177**

CODE COMPLIANCE

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.

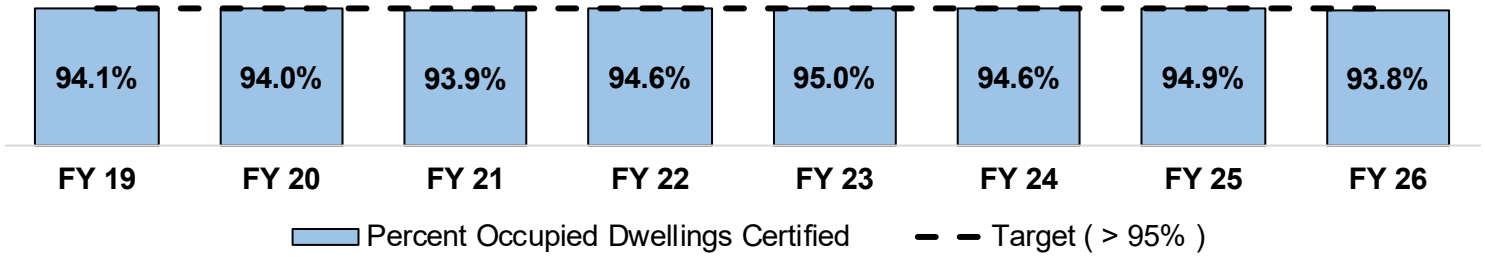
Housing Appeal Board – The Housing Appeal Board (HAB) is a quasi-judicial body that acts on appeals filed by property owners who received enforcement action on their property. The Code Compliance Department provides staff support to this nine-member body that convenes a monthly hearing in which owners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

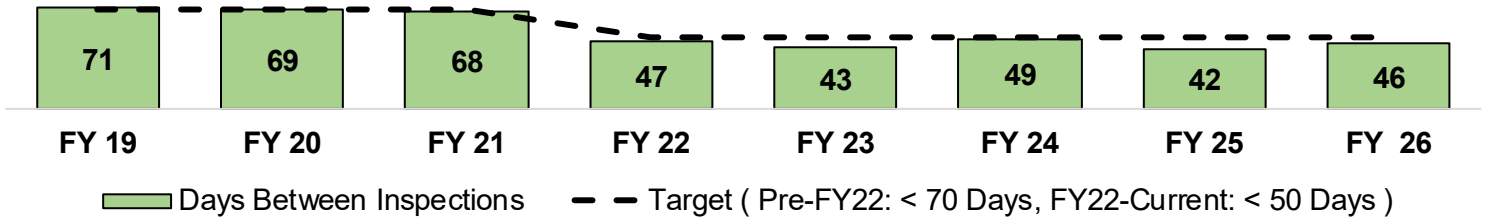
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	At least 95% of occupied rental dwellings are certified.	Economic Prosperity and Affordability	Percent of occupied rental dwellings certified	Annually (January)
2	Less than 50 days between monitoring inspections for blight properties.	Economic Prosperity and Affordability	Days between monitoring inspections	Annually (January)
3	At least 80% on-time response rate for inspection requests.	Economic Prosperity and Affordability	Percent on-time response for inspection requests	Annually (January)

CODE COMPLIANCE

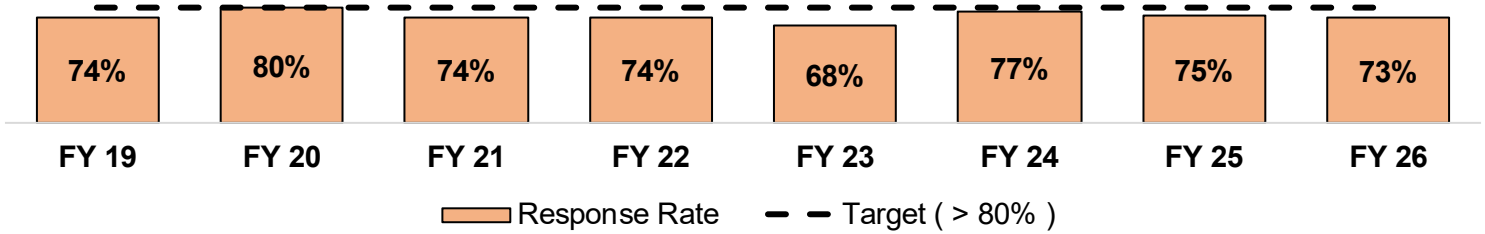
GOAL 1 – At least 95% of occupied rental dwellings are certified



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

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 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).

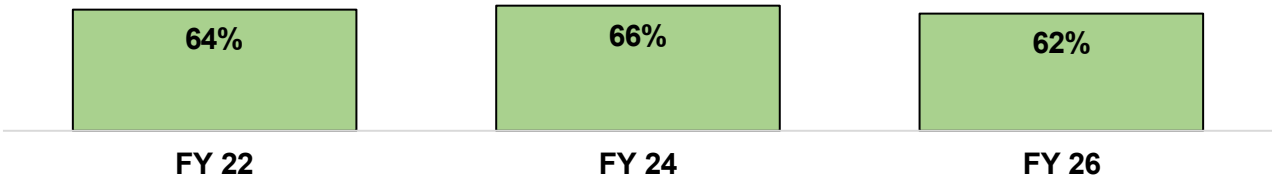
Expenditures – A majority (79%) of the expenditures within the Communications Department cover the cost of full-time personnel who are dedicated toward advancing the goals of the Department and the City-wide Strategic Plan. Other expenditures include printing costs associated with City publications such as "We Are GR", advertising & promotional costs, and contractual & administrative costs such contract-employee and office space expenditures.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	1,155,288	1,307,080	1,380,634	1,394,716	1,403,867	1,416,547
75001000-Supplies	7,472	7,972	7,972	7,472	7,472	7,472
81001000-Other Services and Charges	330,467	327,212	372,880	353,438	400,030	373,051
97001000-Capital Outlays	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	**1,498,227**	**1,647,264**	**1,766,486**	**1,760,626**	**1,816,369**	**1,802,070**
Total For 26700-COMMUNICATIONS OFFICE	**1,498,227**	**1,647,264**	**1,766,486**	**1,760,626**	**1,816,369**	**1,802,070**

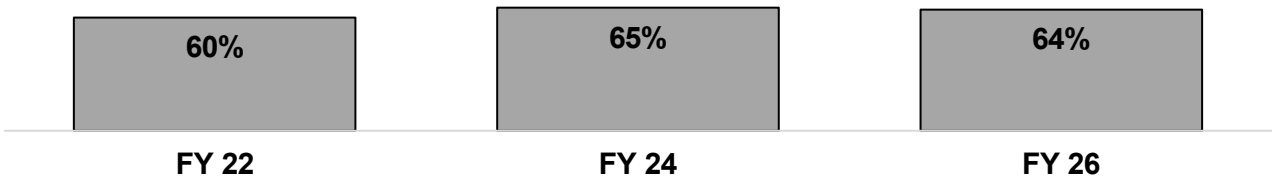
COMMUNICATIONS

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Survey community for their perception of City services, events, programs, and facilities.	Engaged and Connected Community	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	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

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, local, 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, CHIP Lead Grant, Michigan Indigent Defense Commission (MIDC), Opioid Settlement Fund, and Affordable Housing Fund (AHF).

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.

Accounting and Technology – Grants administration for federal, state, local, 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 manage the loan portfolio for housing rehabilitation programs; operate the Homebuyer Assistance Fund program; and support 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.

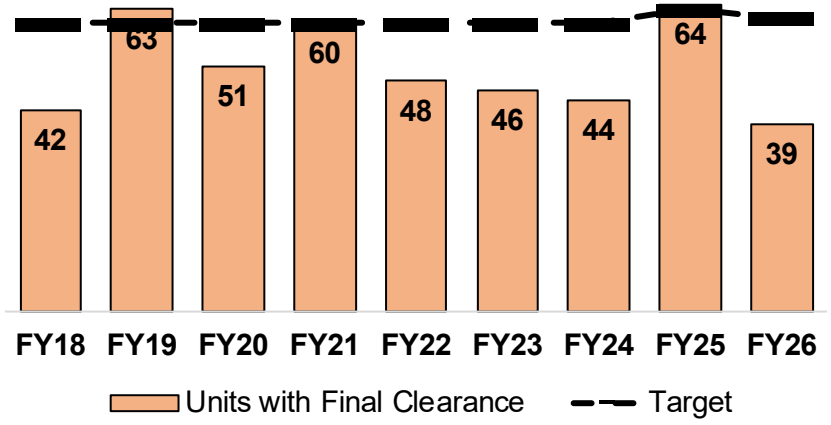
COMMUNITY DEVELOPMENT

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	417,806	412,512	434,381	443,210	444,687	446,754
75001000-Supplies	3,000	3,000	3,000	3,000	3,000	3,000
81001000-Other Services and Charges	110,176	110,084	113,260	115,438	117,665	118,751
Total For Expenditures	**530,982**	**525,595**	**550,640**	**561,649**	**565,352**	**568,505**
2730-Other Grants						
71001000-Personal Services	10,308	19,653	19,653	19,653	19,653	19,653
75001000-Supplies	2,000	0	0	0	0	0
81001000-Other Services and Charges	164,985	176,877	176,877	176,877	176,877	176,877
Total For Expenditures	**177,293**	**196,530**	**196,530**	**196,530**	**196,530**	**196,530**
2733-Community Development Program						
71001000-Personal Services	946,713	930,765	1,000,502	1,024,387	1,038,342	1,051,200
75001000-Supplies	27,500	27,500	27,500	27,500	27,500	27,500
81001000-Other Services and Charges	3,053,848	2,809,728	2,470,495	2,446,610	2,432,655	2,419,797
97001000-Capital Outlays	6,000	6,000	6,000	6,000	6,000	6,000
99501000-Other Financing	797,522	1,099,192	1,368,688	1,368,688	1,368,688	1,368,688
Total For Expenditures	**4,831,583**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**	**4,873,185**
2734-Home Investment Partnership Program						
71001000-Personal Services	109,974	269,650	228,437	233,181	236,525	240,190
75001000-Supplies	2,000	4,000	4,000	4,000	4,000	4,000
81001000-Other Services and Charges	1,137,123	2,462,855	1,085,214	1,080,470	1,077,126	1,073,461
Total For Expenditures	**1,249,097**	**2,736,505**	**1,317,651**	**1,317,651**	**1,317,651**	**1,317,651**
2840-Opioid Settlement						
71001000-Personal Services	70,000	50,278	54,965	57,616	60,462	60,890
81001000-Other Services and Charges	740,000	749,722	730,000	700,000	700,000	600,000
Total For Expenditures	**810,000**	**800,000**	**784,965**	**757,616**	**760,462**	**660,890**
Total For 69400-COMMUNITY DEVELOPMENT	**7,598,955**	**9,131,815**	**7,722,971**	**7,706,631**	**7,713,180**	**7,616,761**

COMMUNITY DEVELOPMENT

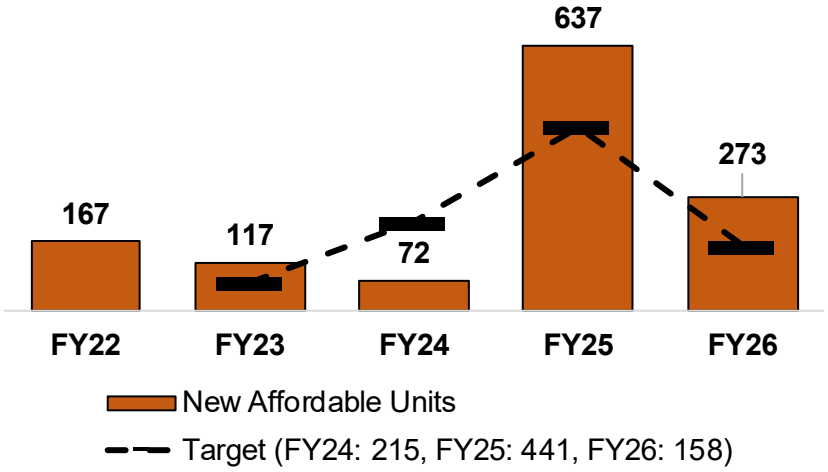
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase the number of housing units that have lead hazards controlled.	Health and Environment	Number of dwelling units with Final Clearance	Annually
2	Increase the number of affordable housing units.	Economic Prosperity and Affordability	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	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	Number of homes receiving home repair services through the City	Annually

GOAL 1 – Increase number of lead hazard-controlled units



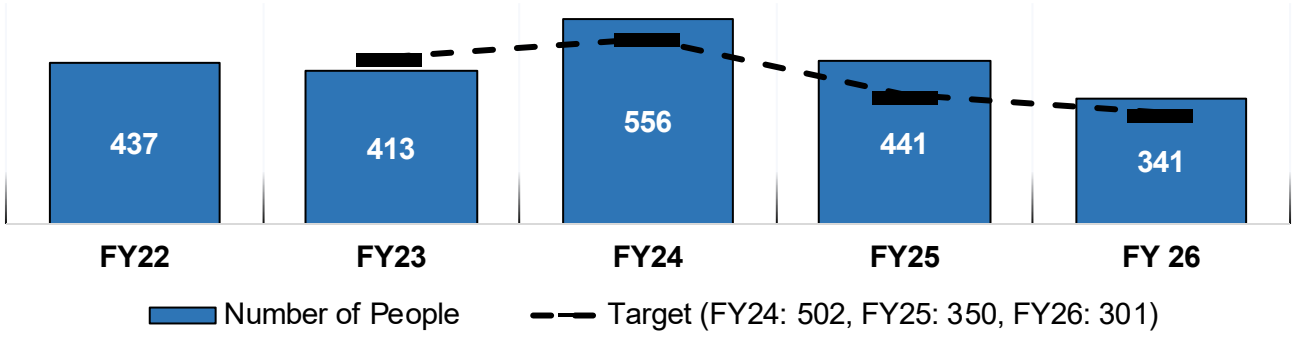
Lead clearances between 7/1/2017 and 6/30/2026

GOAL 2 – Increase number of affordable housing units

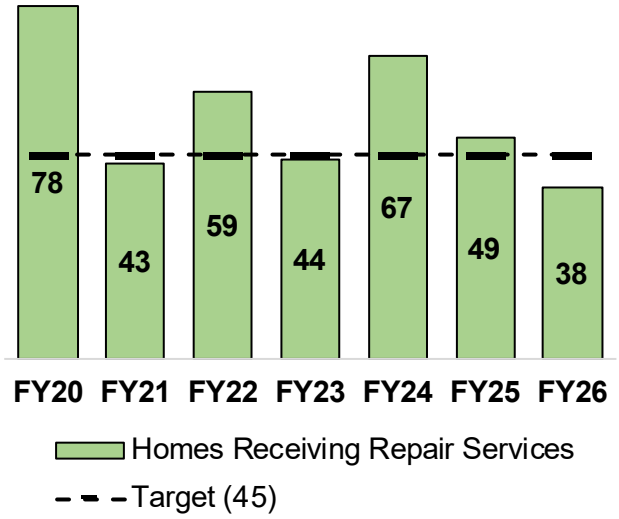


COMMUNITY DEVELOPMENT

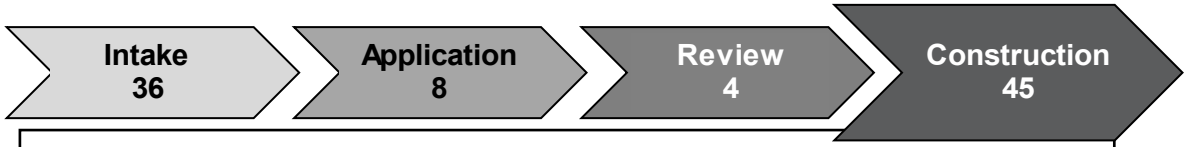
GOAL 3 – Invest in services to assist households to exit homelessness and achieve housing stability

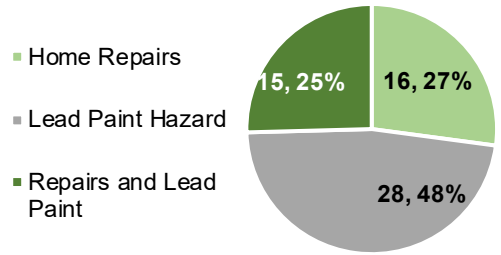


GOAL 4 – Increase the number of homes receiving home repair services through the City Housing Rehabilitation Program (CDBG)



Housing Rehabilitation Office – Project Pipeline Point in Time (As of 1/16/2026)





Funds Reserved

Source	Amount
CDBG	$ 589,911
CHIP	$ 170,000
Healthy Homes	$ 143,540
LHC	$ 747,781
State Land Bank	$ 232,145
TOTAL	**$1,883,377**

COMPTROLLER

The City of Grand Rapids Comptroller Department is an independent department accountable to the City residents led by an elected City Comptroller. The primary role of the Comptroller and the Comptroller Department is to serve as principal examiner and auditor of the City's accounts, verifying their accuracy, and report and make recommendations to the City Commission if any inaccuracies are found. The Comptroller's Department main functional area is management of Internal Audit. Internal audit partners with city departments to conduct audits and provide recommendations to help strengthen internal controls and improve services and processes across the organization and ensure integrity of the systems in which the City operates.

Revenue Sources – The Comptroller Department operates within the City's General Operating Fund and does not directly charge for any of its services, though their services are charged indirectly through intergovernmental charges to all City Departments. 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	520,359	599,912	631,985	635,301	638,220	641,950
75001000-Supplies	9,150	4,996	5,145	5,300	5,459	5,623
81001000-Other Services and Charges	135,225	747,843	767,127	791,631	816,518	840,723
97001000-Capital Outlays	3,000	3,000	3,000	3,000	3,000	3,000
Total For Expenditures	**667,734**	**1,355,751**	**1,407,257**	**1,435,232**	**1,463,197**	**1,491,296**
Total For 19100-COMPTROLLER OFFICE	**667,734**	**1,355,751**	**1,407,257**	**1,435,232**	**1,463,197**	**1,491,296**

COMMUNITY DISPATCH

As the primary Public Safety Answering Point (PSAP) for the city, the Grand Rapids Police Emergency Communications Center (ECC) handles all 9-1-1 and non-emergency calls for the Grand Rapids Police Department (GRPD) and provides dispatch services for GRPD, Grand Rapids Fire Department (GRFD), Michigan State Police, and Grand Valley State University Police (GVSUPD). In public safety emergencies, the ECC serves as the backup for the Kent County ECC and provides communications support for the GRPD Mobile Command Post and the city's Emergency Operations Center.

The ECC oversees radio equipment installation and maintenance for GRPD vehicles and works with city, state and county public service agencies and the Office of Emergency Management to ensure uninterrupted public safety radio communications. The ECC supports and advises on the implementation of Computer Aided Dispatch (CAD) and vehicle technology for GRPD and GRFD.

Accomplishments in 2025 included an increase in ECC staffing and community engagement and improved 9-1-1 answer times and employee retention. In coordination with Kent County Dispatch Authority (KCDA), the ECC made improvements to protect critical public safety systems and networks, helped develop the KCDA Asset Management Plan, and provided vision and guidance to the KCDA Technical Advisory Committee on 9-1-1 technology projects. ECC practices and operations were reviewed and the ECO was approved for reaccreditation by the Commission for the Accreditation of Law Enforcement Agencies (CALEA). The ECC also received a perfect score for the dispatch portion of GRFD's ISO review.

FY27 ECC resources will be deployed with a continued focus on building the center's ability to PREPARE, PERFORM, SUPPORT, and SERVE. Planned programs, training and equipment will enhance performance monitoring and 9-1-1 answer times, community engagement, employee wellness and recognition, professional development, disaster preparedness, and cybersecurity and technology management.

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 and excellent 9-1-1 answer times and customer service, and to support GRPD and GRFD vision, mission and performance.

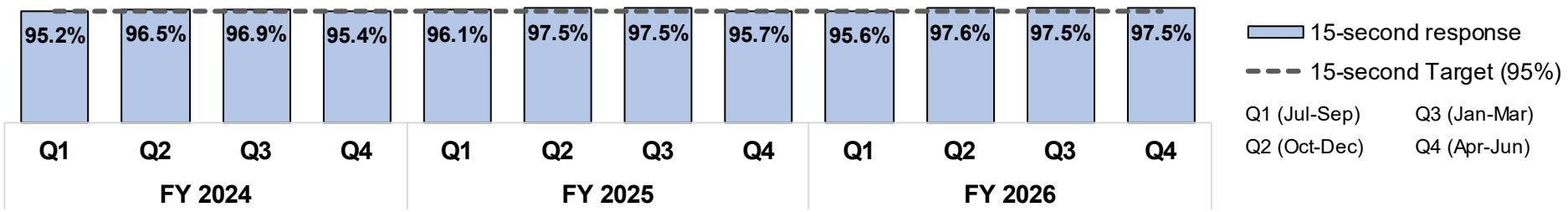
Revenue Sources – The Grand Rapids Police Emergency Communications Center receives revenue from the PSAP agreement with the Kent County Dispatch Authority (KCDA) and from dispatch service fees charged to GVSUPD. KCDA payments are based on the three-year rolling average of 9-1-1 call count and fire incident volumes as reported by the Grand Rapids and Kent County ECCs.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	7,008,426	7,336,057	7,671,406	7,839,150	7,985,568	8,131,132
75001000-Supplies	58,747	60,509	62,325	64,195	66,119	68,103
81001000-Other Services and Charges	569,979	609,211	626,955	651,843	672,346	693,649
97001000-Capital Outlays	8,302	8,551	8,808	9,175	9,451	9,735
Total For Expenditures	**7,645,454**	**8,014,328**	**8,369,494**	**8,564,363**	**8,733,484**	**8,902,619**
Total For 32500-DISPATCH	**7,645,454**	**8,014,328**	**8,369,494**	**8,564,363**	**8,733,484**	**8,902,619**

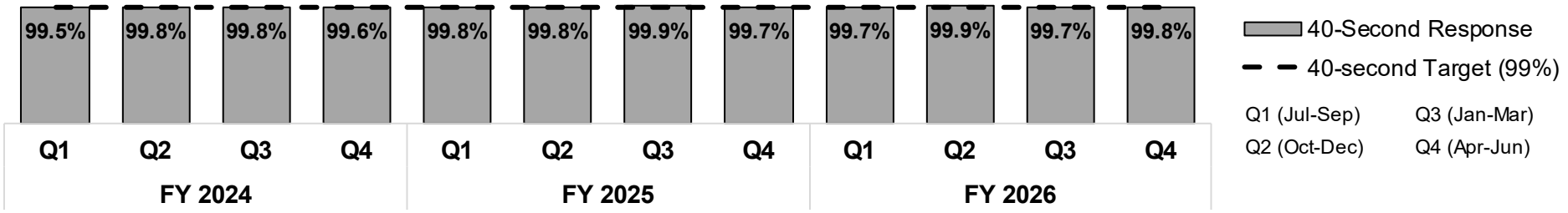
COMMUNITY DISPATCH

	Department Goals	City Strategic Plan Priority	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	Number of calls answered within 15 seconds	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	Number of calls answered within 40 seconds	Quarterly
3	Assess customer service and technical excellence in call processing with a comprehensive Quality Assurance Program.	Safe Community	Average QA performance score	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	Average call processing time	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	Percentage of employees meeting state certification standards	Quarterly

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

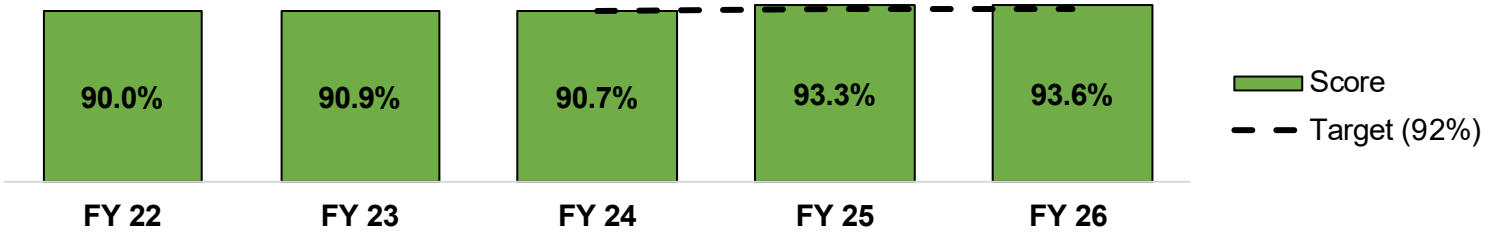


GOAL 2 – Answer 99 percent of 911 calls within 40 seconds

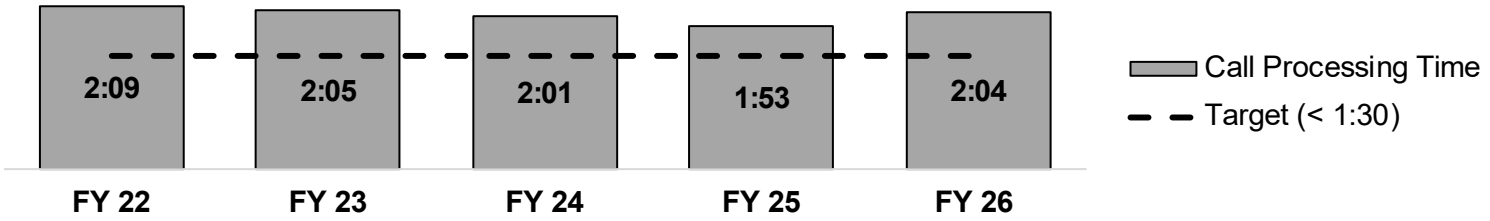


COMMUNITY DISPATCH

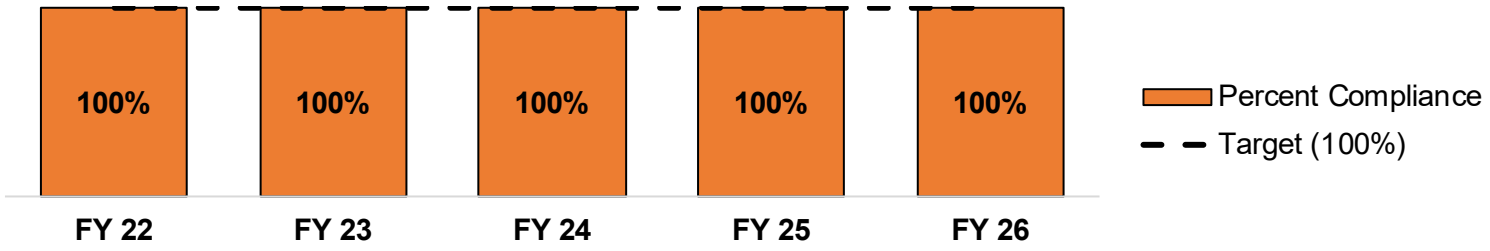
GOAL 3 – Assess customer service and technical excellence in call processing



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



ECONOMIC DEVELOPMENT

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.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	404,688	591,986	624,012	634,861	638,035	641,939
75001000-Supplies	988	1,008	1,028	1,028	1,028	1,028
81001000-Other Services and Charges	130,590	108,365	110,957	111,663	112,361	113,070
Total For Expenditures	**536,266**	**701,359**	**735,997**	**747,552**	**751,424**	**756,037**
2360-Property Management						
71001000-Personal Services	17,496	18,495	20,204	21,148	22,042	22,106
81001000-Other Services and Charges	163,564	61,850	77,580	79,233	80,901	82,443
97001000-Capital Outlays	50,000	0	50,000	50,000	50,000	50,000
99001000-Debt Service	47,824	47,003	50,066	52,905	52,185	0
Total For Expenditures	**278,884**	**127,348**	**197,850**	**203,286**	**205,128**	**154,549**
2440-Economic Development Corp						
71001000-Personal Services	44,567	38,039	40,772	40,984	41,132	41,921
75001000-Supplies	2,500	2,500	2,500	2,500	2,500	2,500
81001000-Other Services and Charges	91,942	79,550	80,270	80,270	80,270	80,270
Total For Expenditures	**139,009**	**120,089**	**123,542**	**123,754**	**123,902**	**124,691**
Total For 72800-ECONOMIC DEVELOPMENT	**954,159**	**948,797**	**1,057,389**	**1,074,592**	**1,080,454**	**1,035,278**

ECONOMIC DEVELOPMENT

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.

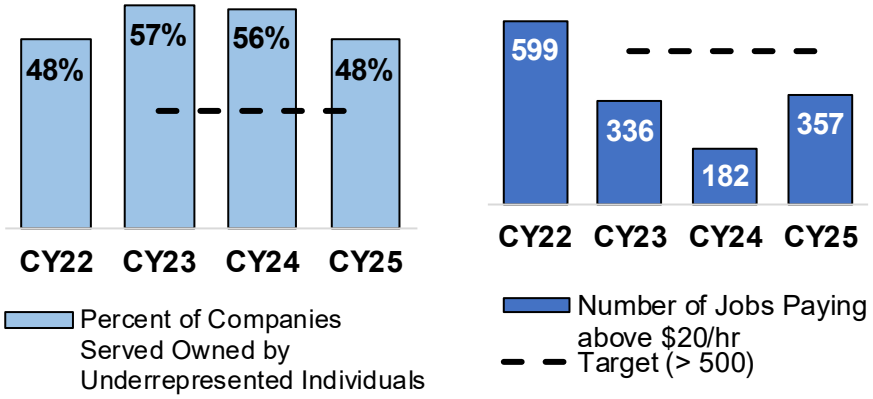
Revenue Sources – For the three fund budgets presented here, the primary revenue sources are application fees, property sales and GOF subsidies. Outside of these three funds, the department's major revenue sources are tax increment revenues and grants.

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.

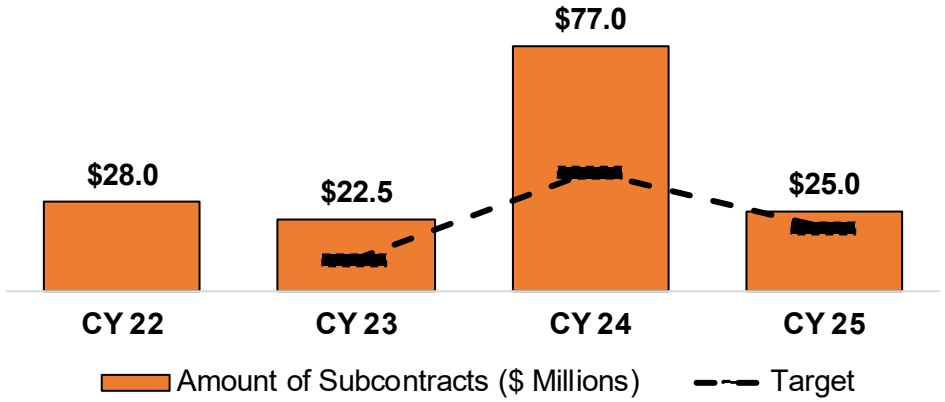
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Support entrepreneurship and diversify the business startup and growth ecosystem with a special focus on creating access to opportunities for historically marginalized communities. Enhance the success of hi-tech, hi-growth, 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 --- Economic Prosperity and Affordability	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	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	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	Dollars invested annually by CIAs and BID in façade grants, public art, infrastructure/street scape enhancements and events	Annually

ECONOMIC DEVELOPMENT

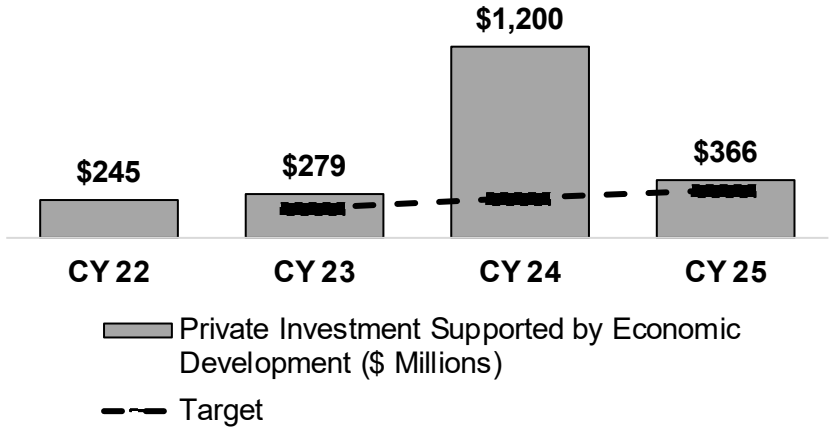
GOAL 1 – Support entrepreneurship business ecosystem



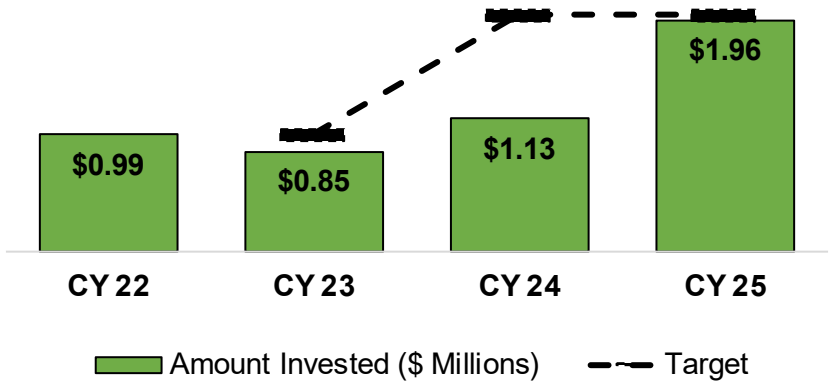
GOAL 2 – Continue management of Inclusion Plan program



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

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 16,000,000 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 three separate City funds including the City's General Operating Fund (1010), the Capital Improvement Fund (4010), and a Capital Infrastructure Bond Fund (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, directional drilling services, etc.

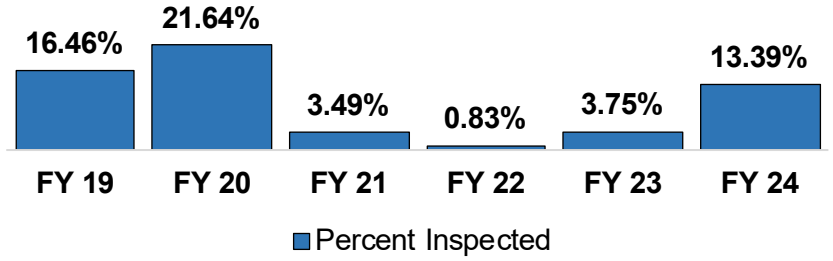
FY27 Budget – Revenues are anticipated to increase Year over Year by 11% in FY27, as the PLDS revenue is set to increase by 4.8% due to increased demand for access. Expenditures are projected to increase by 8.39%, as operational costs rise due to a 19.8% increase to electric expenditures. The ELC budget will need funding from the General Operating Fund of $2,158,118.

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Assess all ELC lighting and utility poles on a ten-year cycle.	Safe Community	Percentage of poles assessed annually	Annually
2	Replace failing and end of life streetlight and utility poles.	Safe Community	Percent of poles replaced in the Energy, lighting, and communications system.	Annually

ENERGY, LIGHTING, AND COMMUNICATION

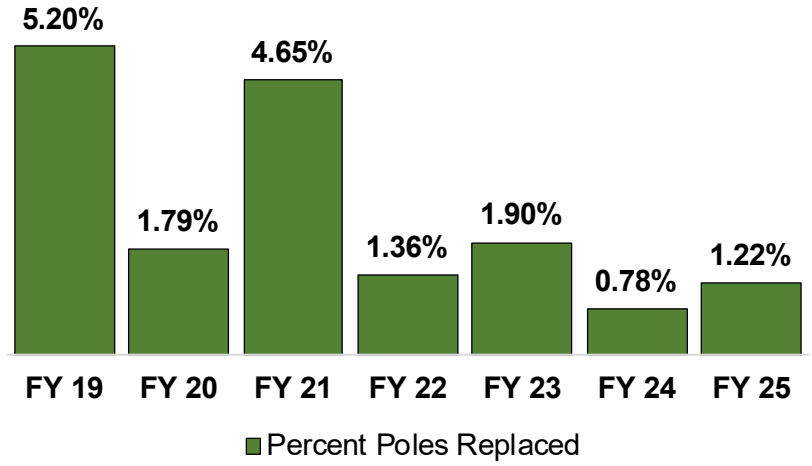
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
97001000-Capital Outlays	2,599,426	2,245,522	117,130	182,108	194,298	200,127
Total For Expenditures	**2,599,426**	**2,245,522**	**117,130**	**182,108**	**194,298**	**200,127**
1010-General Operating Fund						
71001000-Personal Services	1,927,809	2,044,316	2,179,682	2,238,460	2,291,947	2,329,581
75001000-Supplies	577,374	594,693	612,534	630,910	649,837	672,581
81001000-Other Services and Charges	3,239,311	3,782,519	3,734,362	3,861,597	3,992,751	4,132,464
97001000-Capital Outlays	26,497	27,291	28,110	28,953	29,822	30,866
99501000-Other Financing	0	-193,623	-196,871	-204,026	-211,223	-218,361
Total For Expenditures	**5,770,991**	**6,255,196**	**6,357,817**	**6,555,894**	**6,753,134**	**6,947,131**
Total For 44800-STREET LIGHTING	**8,370,417**	**8,500,718**	**6,474,947**	**6,738,002**	**6,947,432**	**7,147,258**

GOAL 1 – Assess ELC lighting and utility poles on ten-year cycle



In 2017 ELC completed a streetlight and utility pole audit. In 2019 ELC completed a wood pole assessment. ELC has a goal to assess ten percent of all streetlighting and utility poles annually. ELC will be transitioning to a rolling annual asset inventory replacement in FY2027 to systematically identify and replace poles in poor and critical condition. Annual assessments will aid in asset management and sustainability. All poles will be assessed on a ten-year cycle.

GOAL 2 – Replace failing end of life streetlight / utility poles



ENGINEERING

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 (FY23-FY25), the Department has initiated 287 capital projects and has bid and awarded over 148 projects with a total value exceeding $370 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. 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.

ENGINEERING

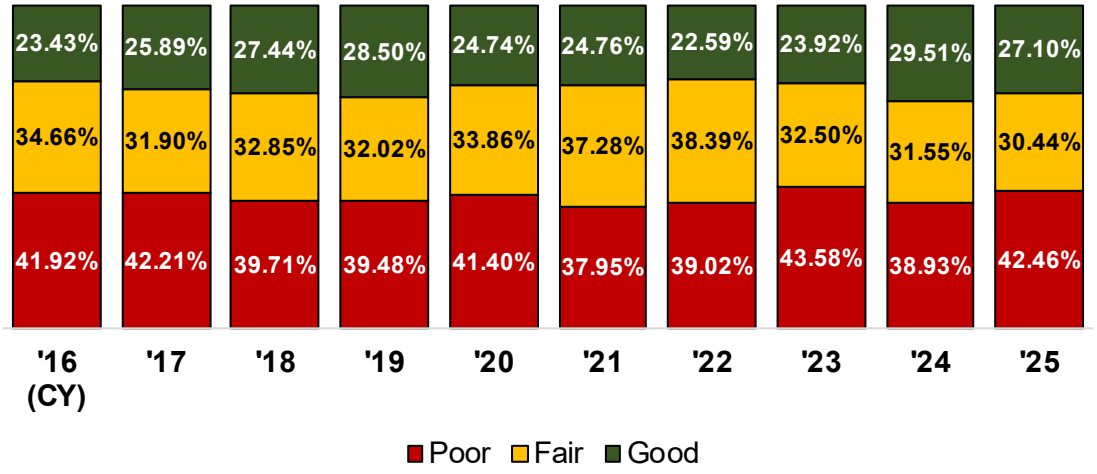
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
44700-ENGINEERING SERVICES						
4010-Capital Improvement						
97001000-Capital Outlays	4,221,000	3,875,000	1,825,000	1,725,000	1,700,000	1,625,000
Total For Expenditures	**4,221,000**	**3,875,000**	**1,825,000**	**1,725,000**	**1,700,000**	**1,625,000**
4050-Streets Capital Projects						
97001000-Capital Outlays	-200,000	2,704,743	2,098,337	2,534,817	2,623,326	3,179,526
Total For Expenditures	**-200,000**	**2,704,743**	**2,098,337**	**2,534,817**	**2,623,326**	**3,179,526**
2020-Major Streets						
97001000-Capital Outlays	5,937,568	9,470,977	9,683,238	11,060,255	11,193,071	11,052,254
99501000-Other Financing	3,105,708	6,380,336	5,285,298	2,709,817	2,798,326	3,354,526
Total For Expenditures	**9,043,276**	**15,851,313**	**14,968,536**	**13,770,072**	**13,991,397**	**14,406,780**
2030-Local Streets						
97001000-Capital Outlays	3,953,253	4,686,258	4,255,074	0	0	276,686
99501000-Other Financing	1,425,000	1,425,000	1,425,000	3,968,268	4,024,848	3,529,356
Total For Expenditures	**5,378,253**	**6,111,258**	**5,680,074**	**3,968,268**	**4,024,848**	**3,806,042**
2460-Sidewalk Repair						
71001000-Personal Services	636,643	668,847	710,590	730,952	739,728	746,830
75001000-Supplies	10,400	11,790	12,390	11,790	12,390	11,790
81001000-Other Services and Charges	2,666,707	2,758,858	2,856,221	2,960,754	3,065,255	3,169,796
99501000-Other Financing	64,854	0	0	0	0	0
Total For Expenditures	**3,378,604**	**3,439,495**	**3,579,201**	**3,703,496**	**3,817,373**	**3,928,416**
6220-Engineering Services						
71001000-Personal Services	6,288,137	6,835,540	7,208,103	7,346,329	7,403,779	7,464,669
75001000-Supplies	146,165	143,373	152,247	146,213	158,083	152,460
81001000-Other Services and Charges	1,675,821	1,769,095	1,659,227	1,698,989	1,737,112	1,772,579
97001000-Capital Outlays	77,900	5,855	5,890	15,925	55,962	6,000
99501000-Other Financing	11,510	1,556	1,603	1,652	1,702	1,754
Total For Expenditures	**8,199,533**	**8,755,419**	**9,027,070**	**9,209,107**	**9,356,638**	**9,397,462**
Total For 44700-ENGINEERING SERVICES	**30,020,666**	**40,737,228**	**37,178,218**	**34,910,760**	**35,513,582**	**36,343,226**

ENGINEERING

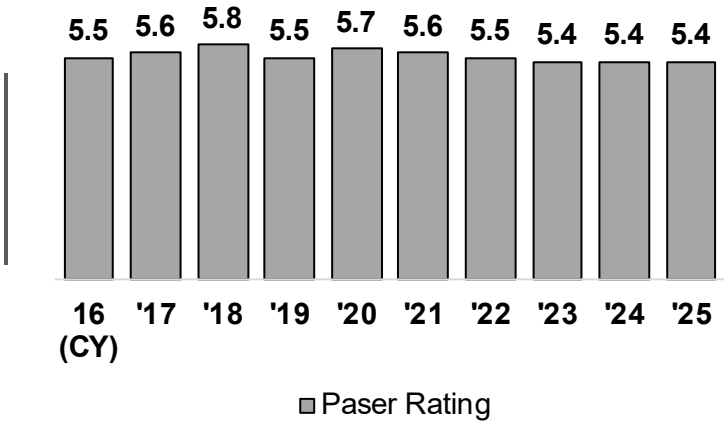
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	A. Operate & maintain transportation network with regional partners	Mobility	Percent of roads in good/fair condition --- Overall Average PASER Rating	Once Annually
	B. Facilitate multi-modal transportation & walkability by increasing and/or maintaining sidewalk network	Mobility	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	Percent awards to MLBEs as prime bidder / subcontractor	Annually
3	Monitor & improve Right-of-Way Permit processes	Economic Prosperity and Affordability	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	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



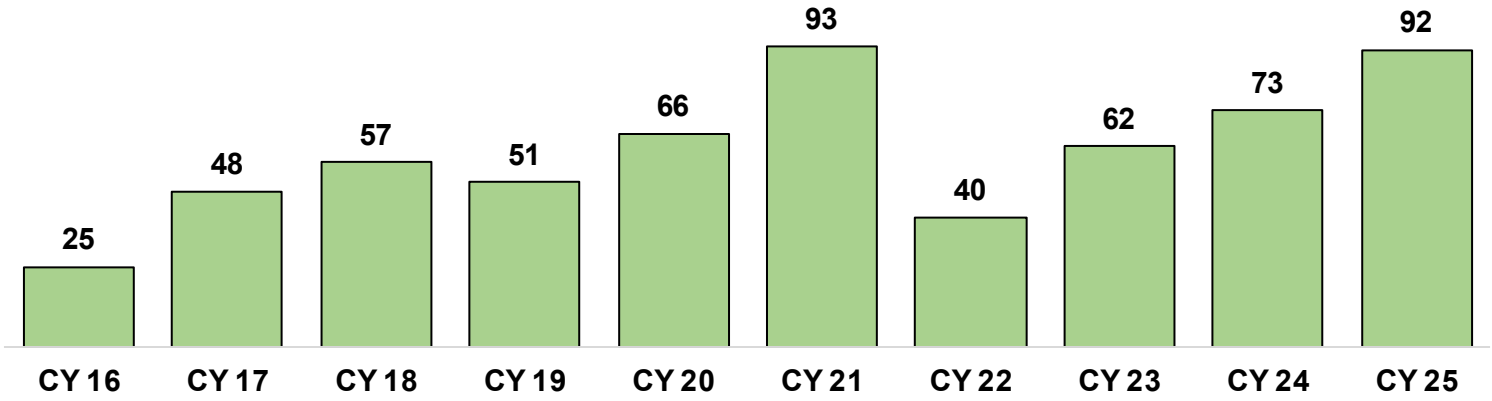
Average Street Condition Score



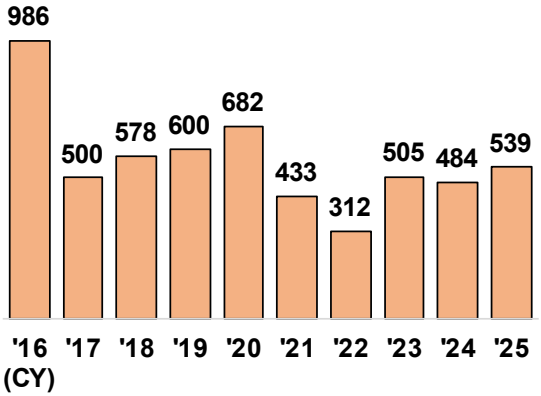
ENGINEERING

GOAL 1B – Facilitate multi-modal transportation & walkability by increasing and/or maintaining sidewalk network

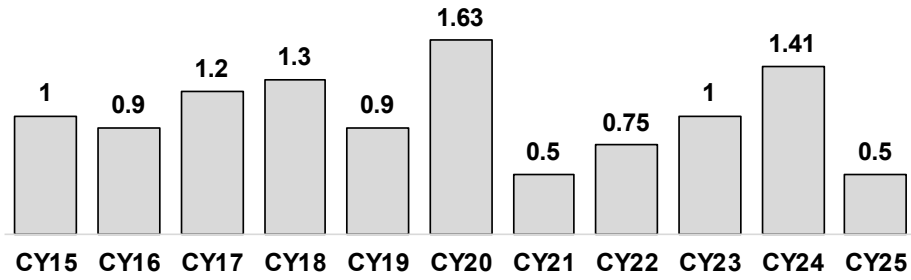
Miles (by Lineal feet) of sidewalk inspected/repaired



Number of ADA ramps installed



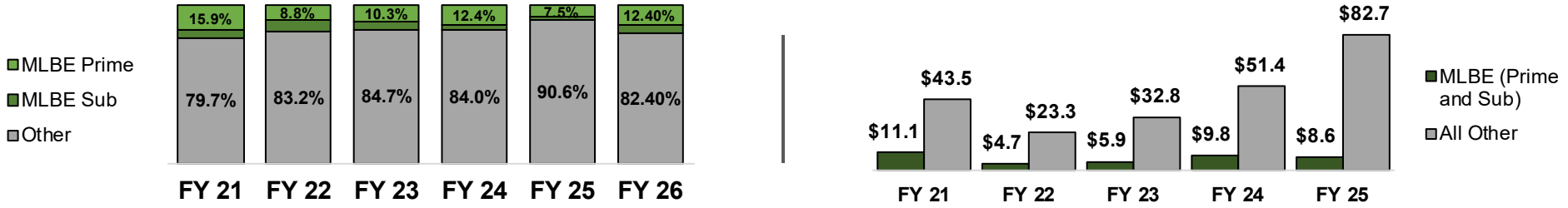
Miles new sidewalk installed where gaps in connectivity exist



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).*

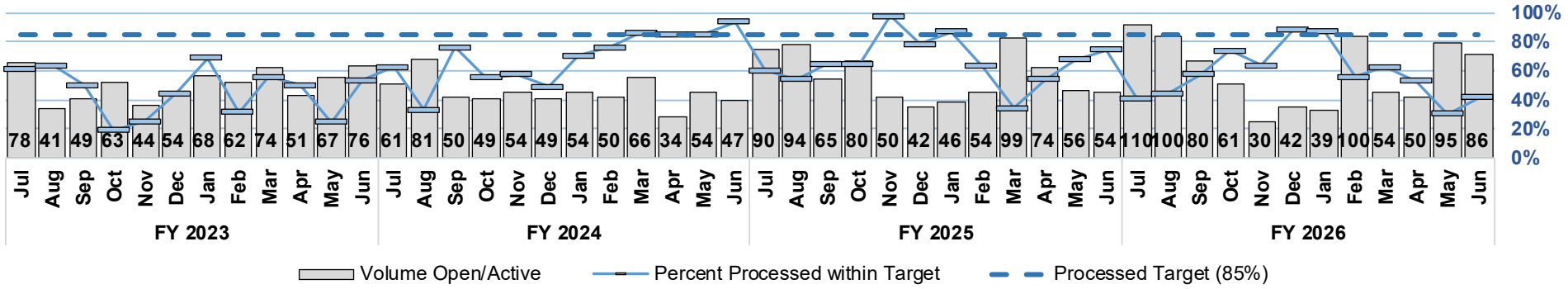
ENGINEERING

GOAL 2 – Percent and amount MLBE utilization on engineering-bid construction contracts

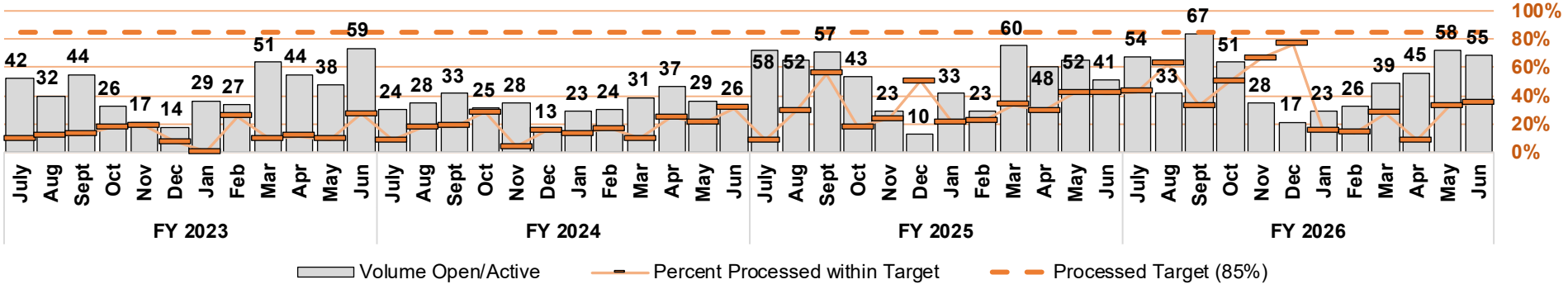


GOAL 3 – Monitor & improve Right-of-Way Permit processes

Utility permits processed within 14 days



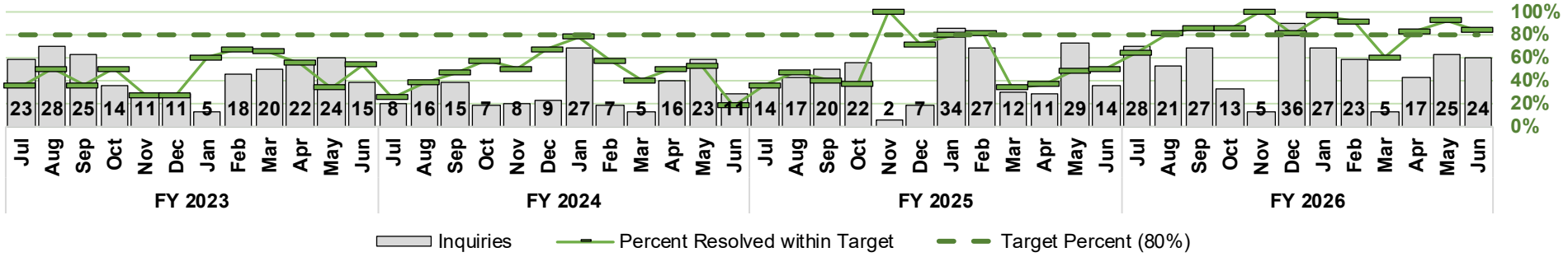
TOP and encroachments processed within 7 days



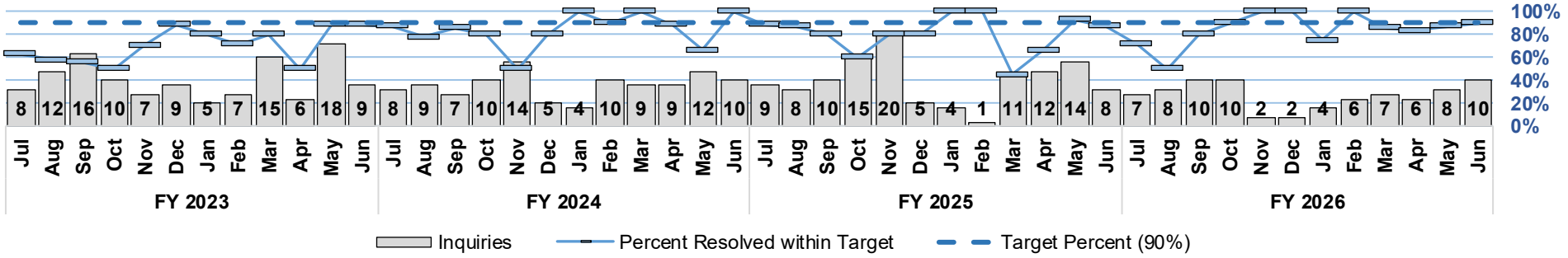
ENGINEERING

GOAL 4 – Enhance communication – prompt reply to concerns and requests for information

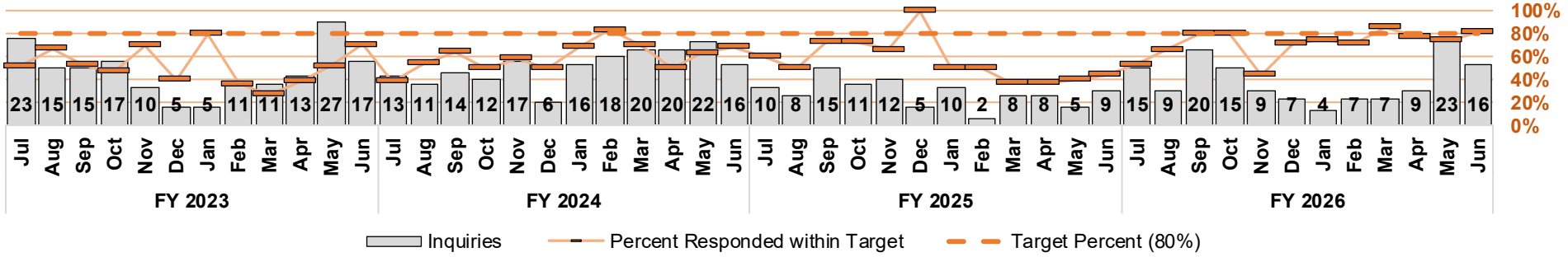
Sidewalk inquiries responded within 7-day target



Permit inquiries responded within 2-day target



General inquiries responded within 2-day target



ENVIRONMENTAL SERVICES

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. Operations and Maintenance staff are responsible for operating and maintaining the WRRF, Bio-digestion, RNG, Phosphorus Recovery, and the entire wastewater and stormwater collection systems. 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 comprises 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 and permits 96 significant industrial users within ten outlying jurisdictions, comprised of over 10,000 non-domestic users. IPP staff have the authority to enforce ordinances in those jurisdictions. Pollutants from industrial sources are monitored by daily sampling at the WRRF.

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.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
5902-Sewer Improvement						
97001000-Capital Outlays	17,532,500	16,120,000	11,820,000	12,370,000	10,274,000	13,800,000
Total For Expenditures	**17,532,500**	**16,120,000**	**11,820,000**	**12,370,000**	**10,274,000**	**13,800,000**
5909-2023 SDS Revenue Bonds						
97001000-Capital Outlays	0	0	0	30,000,000	0	0
Total For Expenditures	**0**	**0**	**0**	**30,000,000**	**0**	**0**
5900-Sewer Disposal Operations						
71001000-Personal Services	15,022,525	16,695,164	17,751,806	18,151,334	18,406,213	18,625,847
75001000-Supplies	4,101,609	4,356,455	4,400,647	4,449,831	4,453,694	4,538,506
81001000-Other Services and Charges	25,628,034	25,139,879	25,559,574	25,682,631	27,575,940	27,265,129
97001000-Capital Outlays	1,263,330	1,575,050	1,779,286	1,499,612	1,620,086	1,389,758
99001000-Debt Service	9,250,288	8,750,601	8,096,160	8,952,353	8,528,314	8,057,833
99501000-Other Financing	15,817,500	14,220,000	9,854,000	10,383,000	8,186,000	11,711,000
Total For Expenditures	**71,083,286**	**70,737,149**	**67,441,473**	**69,118,761**	**68,770,247**	**71,588,073**
Total For 52700-ENVIRONMENTAL SERVICES	**88,615,786**	**86,857,149**	**79,261,473**	**111,488,761**	**79,044,247**	**85,388,073**

ENVIRONMENTAL SERVICES

Revenue Sources – Charges for services account for most revenue at ESD. This includes charges for Retail Sewage Services, 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 and fluctuating source of revenue. Additional smaller income streams pertain to the treatment of sludge from other municipalities, 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 and equipment, vehicle costs, other financing, and cash capital outlays rounding out the rest.

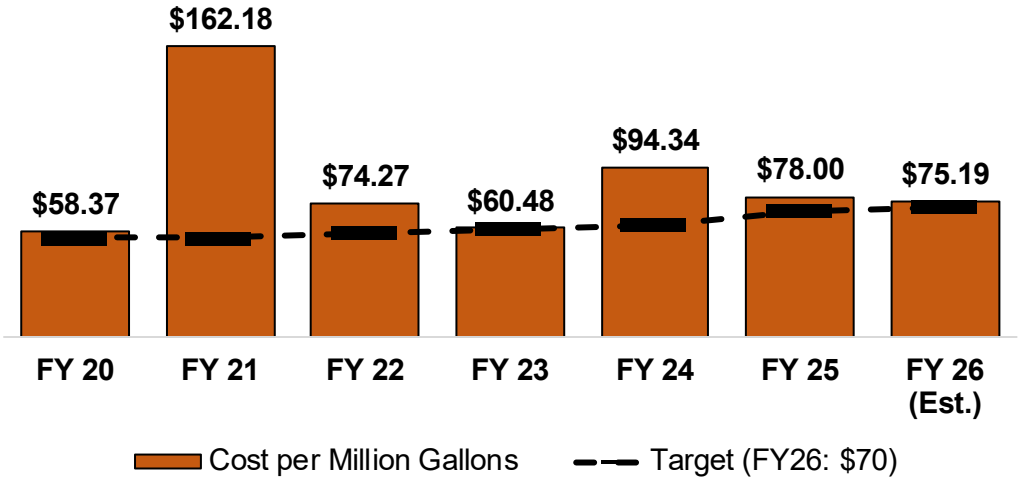
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Clean, inspect and evaluate the collection system at least every 5 years. This preventative maintenance reduces sewer overflows, which are a detriment to public health. Action Plan: Clean, inspect and evaluate collection system at least every 5 years.	Health and Environment	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	Cost per million gallons 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 the City's Digesters and market that gas through the EPA RIN's program and sell to entities that will use it for end-use in transportation.	Health and Environment	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 to work towards net-zero energy use and reduce carbon footprint. Action Plan: Operate and maintain our Combined Heat and Power Generation at peak performance, running off natural gas to provide clean and sustainable power to WRRF facilities.	Health and Environment	Megawatts (MW) produced by combined heat and power generators.	Annually

ENVIRONMENTAL SERVICES

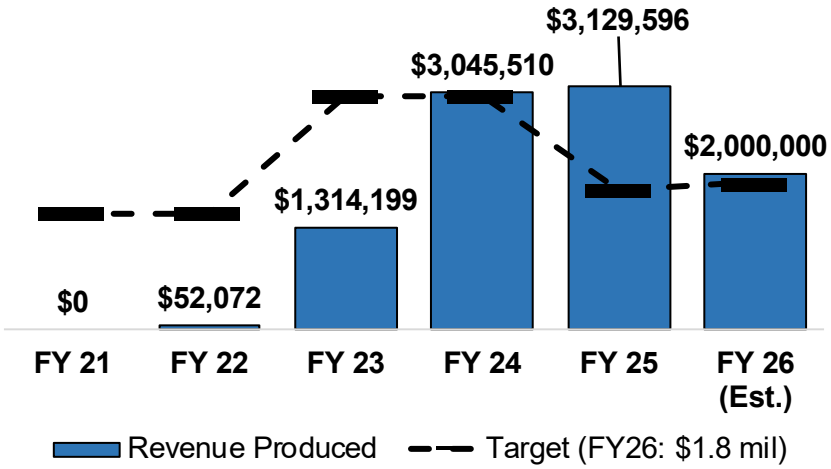
GOAL 1 – Sewer Overflows



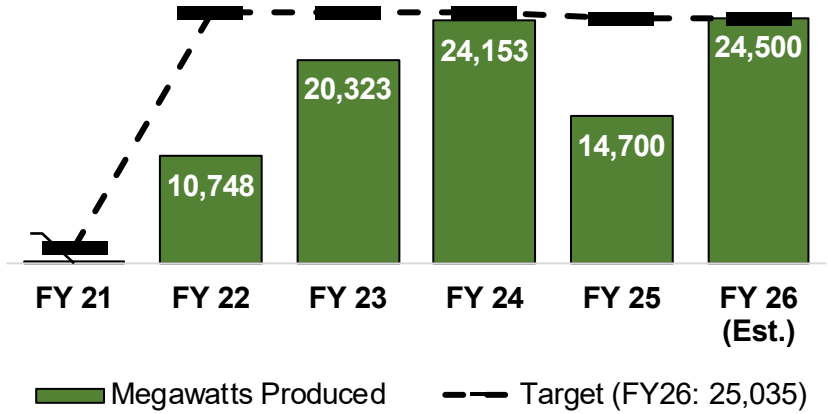
GOAL 2 – Cost of O&M at WRRF per million gallons sewage treated



GOAL 3 – RNG & Renewable Energy Credit Sales Revenue



GOAL 4 – Combined Heat and Power Energy Generation



EXECUTIVE OFFICE

The Office of the City Manager (Executive Office), 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 the Offices of Sustainability, Government & Legislative Affairs, and Special Events. Additionally, the Executive Office oversees the work of the Office of Innovation.

Revenue Sources –The Office of Sustainability has been successful in receiving external grants from private foundations and state and federal programs. "The Office of Special Events generates revenue through permitting and event-related fees, with additional support through subsidies and fees from Mobile GR and DGRI, Inc. To promote equitable and vibrant community events, co-sponsored events are charged below full cost recovery, and some partners receive in-kind support or fee waivers. All fees are reviewed and 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.

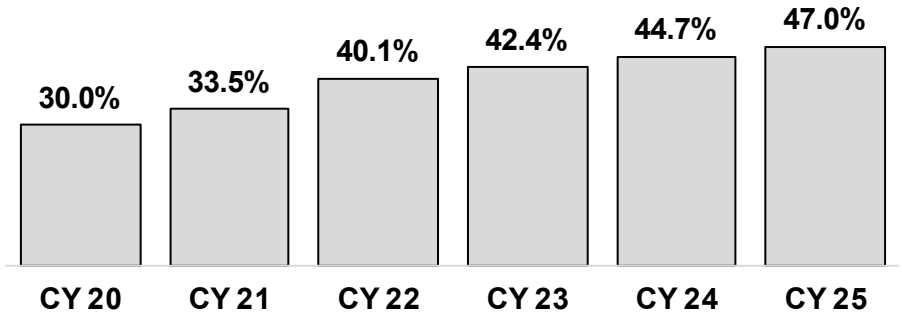
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
17200-EXECUTIVE OFFICE						
1010-General Operating Fund						
71001000-Personal Services	2,427,852	2,490,443	2,640,249	2,688,025	2,721,230	2,740,823
75001000-Supplies	15,120	15,415	17,850	17,850	17,850	17,850
81001000-Other Services and Charges	862,688	832,094	847,639	879,952	905,797	934,094
97001000-Capital Outlays	21,800	40,300	38,200	11,200	10,000	20,000
Total For Expenditures	**3,327,460**	**3,378,252**	**3,543,938**	**3,597,027**	**3,654,877**	**3,712,767**
4011-Capital Reserve						
81001000-Other Services and Charges	263,675	286,501	287,740	289,625	292,356	295,141
99001000-Debt Service	11,202,278	9,765,605	9,361,442	9,186,271	9,169,418	9,121,330
99501000-Other Financing	13,511,926	15,055,254	13,463,838	10,153,300	8,328,228	8,188,786
Total For Expenditures	**24,977,879**	**25,107,360**	**23,113,020**	**19,629,196**	**17,790,002**	**17,605,257**
Total For 17200-EXECUTIVE OFFICE	**28,305,339**	**28,485,612**	**26,656,958**	**23,226,223**	**21,444,879**	**21,318,024**

EXECUTIVE OFFICE

Office of Sustainability – The Office of Sustainability works to enable a sustainable, climate resilient future for all. Working 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 is a key feature of the Office. 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.

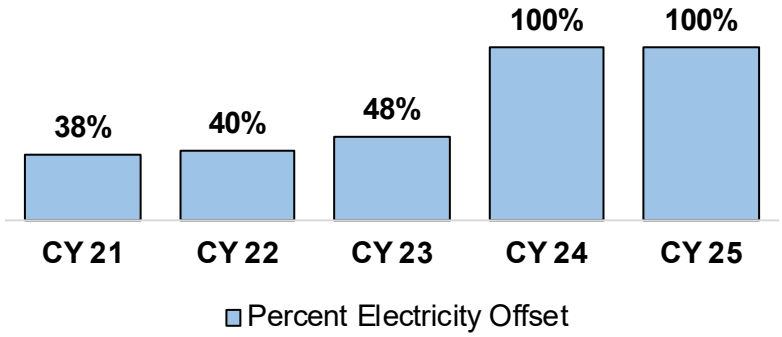
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Achieve 85% carbon emission reduction for municipal operations by 2030.	Health and Environment	Percent Change	Annually
2	Offset 100% of municipal electricity with renewable energy by 2025.	Health and Environment	Percent Electricity Offset	Annually
3	Communitywide GHG science-based target.	Health and Environment	Percent Change	Every 5 years

GOAL 1 – Achieve 85% carbon emission reduction



All Calendar Year percentages represent reduction from baseline 2008.

GOAL 2 – Offset 100% of municipal electricity

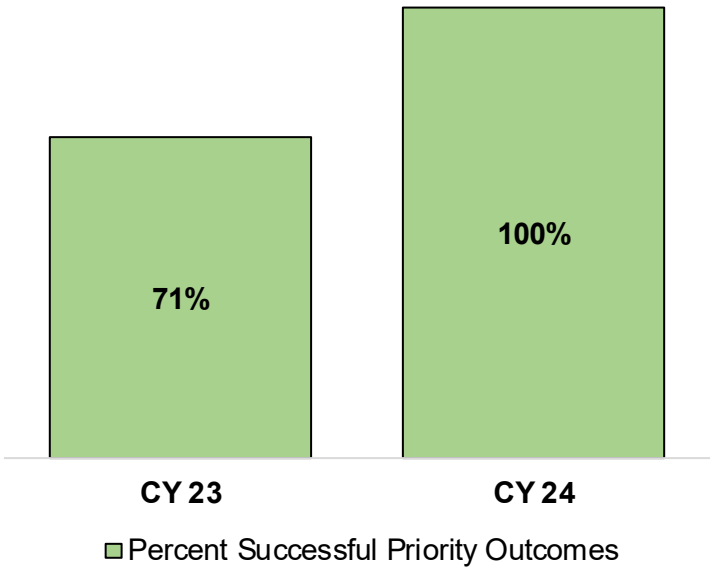


EXECUTIVE OFFICE

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.

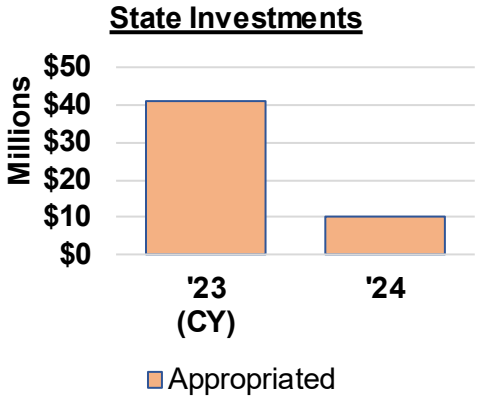
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Advocate for and support legislation to further the top priorities of the legislative priority agenda.	Governmental Excellence	Percent of Successful Priority Outcomes	Annually
2	Advocate and seek funding and investment in City priorities and initiatives	Governmental Excellence	State Investment --- Federal Investment	Annually --- Annually

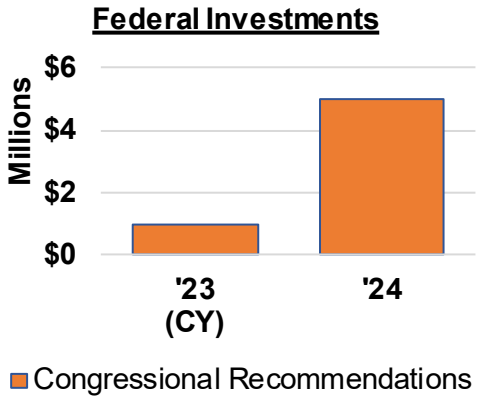
GOAL 1 – Advocate and influence legislation



GOAL 2 – Seek funding and investment in City priorities

All Calendar Year percentages represent reduction from baseline 2008.





EXECUTIVE OFFICE

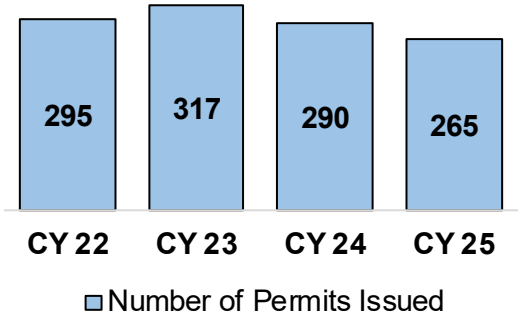
The Office of Special Events – The Office of Special Events (OSE) provides professional event management to the City's Special Events Office and affiliated events consistent with the City's strategic objectives and organizational values. The office is committed to facilitating year-round, equitable, 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:

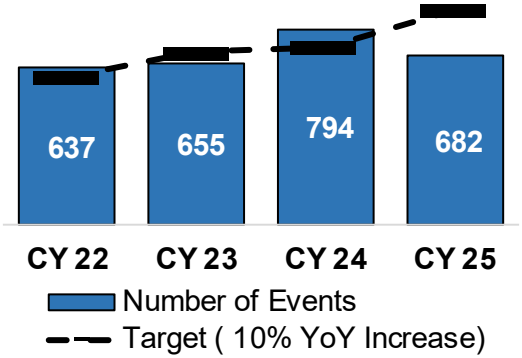
1. Coordinating the event management process that includes permitting, producing, and overseeing year-round events, activities, art exhibitions, sporting events, and entertainment. The OSE provides a one-stop shop to assist event planners at every stage of the special event process.
2. Developing and 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.

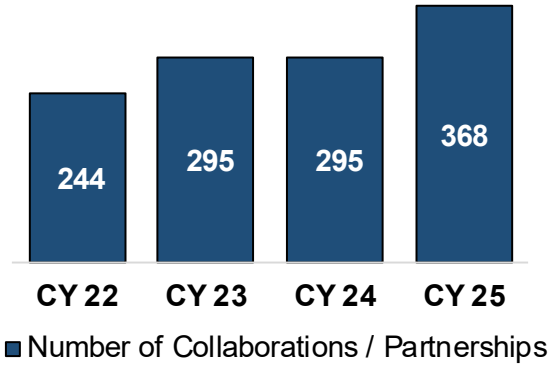
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Partner and collaborate with businesses and residential communities to create and sustain a vibrant destination city that provides opportunities for tourism, community retention, and creation of economic development.	Economic 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	Estimated number of attendees	Annually

EXECUTIVE OFFICE

GOAL 1 – Partner and collaborate with businesses and residential communities to create and sustain a vibrant destination city

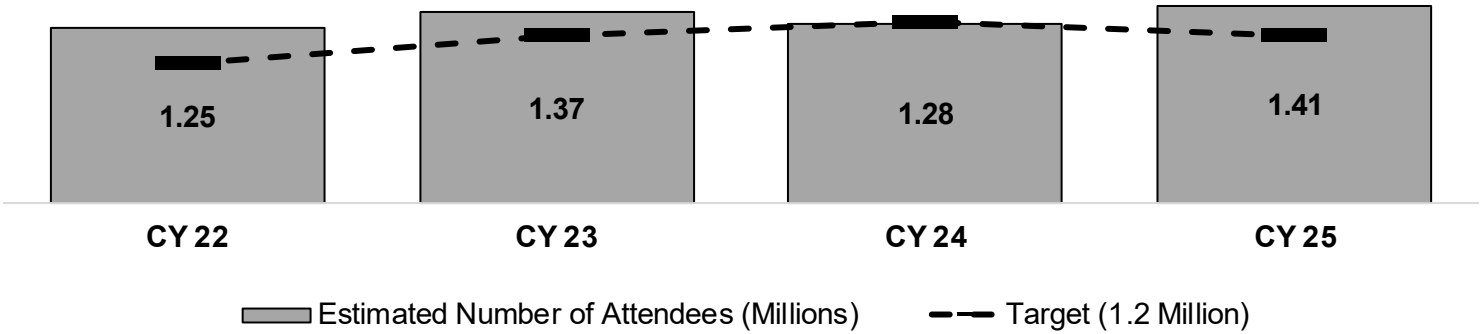






Number of Permits – As part of our transition to online permitting, we have encouraged applicants to reduce the number of permits they submit by combining multiple events under one permit application. This has resulted in a decrease in the number of permits from CY 23 to CY 24.

GOAL 2 – Provide engaging and inclusive events and activations that attract residents and visitors



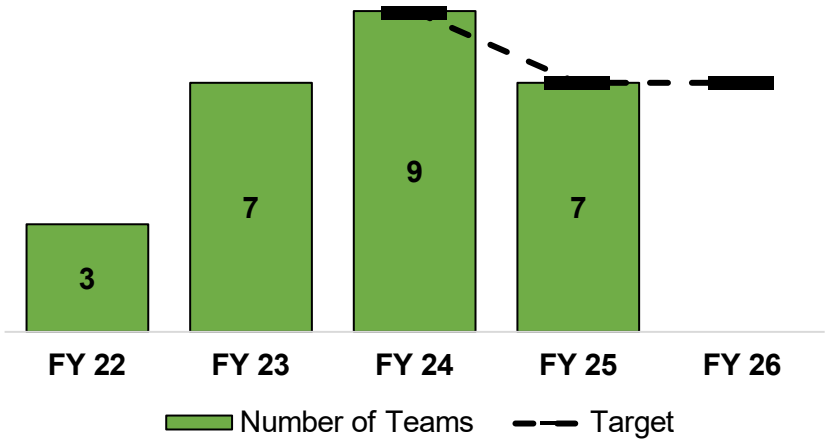
Number of Attendees – Several events in CY 23 reported a higher number of estimated attendees than in CY 24. The Office of Special Events is looking to utilize software that will help better analyze estimated number of attendees after events take place.

EXECUTIVE OFFICE

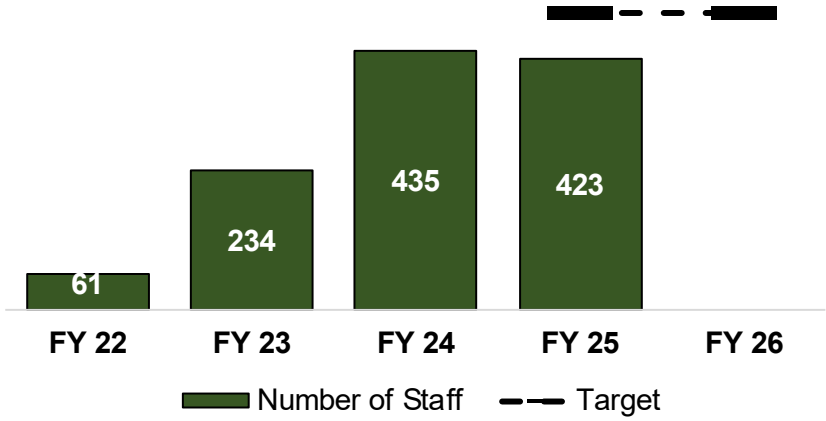
Office of Innovation – The Office of Innovation exists to help everyone live out the City's value of innovation by growing a culture of continuous learning and improvement. The role of this office is to partner with staff and cross-functional teams who seek to try new things and harness methods that are people-centered, data-informed, experimental, and collaborative – meeting community needs and enhancing operations by harnessing our creativity and collective intelligence.

	Department Goals	City Strategic Plan Priority	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	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	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



FACILITIES MANAGEMENT

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 over 40 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
97001000-Capital Outlays	4,128,015	2,466,982	4,408,897	4,236,192	3,170,195	3,303,659
Total For Expenditures	**4,128,015**	**2,466,982**	**4,408,897**	**4,236,192**	**3,170,195**	**3,303,659**
6310-Facilities Mgmt-Operating						
71001000-Personal Services	1,993,057	2,123,280	2,228,698	2,258,885	2,272,794	2,292,645
75001000-Supplies	240,921	311,442	327,015	343,365	360,534	372,351
81001000-Other Services and Charges	4,571,306	4,392,909	4,630,950	4,854,327	5,088,861	5,251,036
97001000-Capital Outlays	71,796	230,000	5,250	5,513	5,788	5,962
99501000-Other Financing	-68,680	-68,807	-71,590	-74,289	-76,928	-78,627
Total For Expenditures	**6,808,400**	**6,988,824**	**7,120,323**	**7,387,801**	**7,651,049**	**7,843,368**
6311-Facilities Management-Capital						
81001000-Other Services and Charges	2,028,052	2,078,752	2,130,721	2,183,988	2,238,589	2,294,554
Total For Expenditures	**2,028,052**	**2,078,752**	**2,130,721**	**2,183,988**	**2,238,589**	**2,294,554**
Total For 26500-FACILITIES MANAGEMENT	**12,964,467**	**11,534,558**	**13,659,941**	**13,807,981**	**13,059,833**	**13,441,581**

FACILITIES MANAGEMENT

Issues – The transition of Facilities Management, along with other service areas, to the new Public Service Center is progressing as planned. For FY27, Public Service Center tenants' rates will be held to FY26's projections. Once sufficient operational data has been gathered, rates will be adjusted according to actual O&M costs based upon agreed space allocation plans. Operational efficiencies are anticipated; however, an adjustment period is also expected as staff and systems adapt to the new environment.

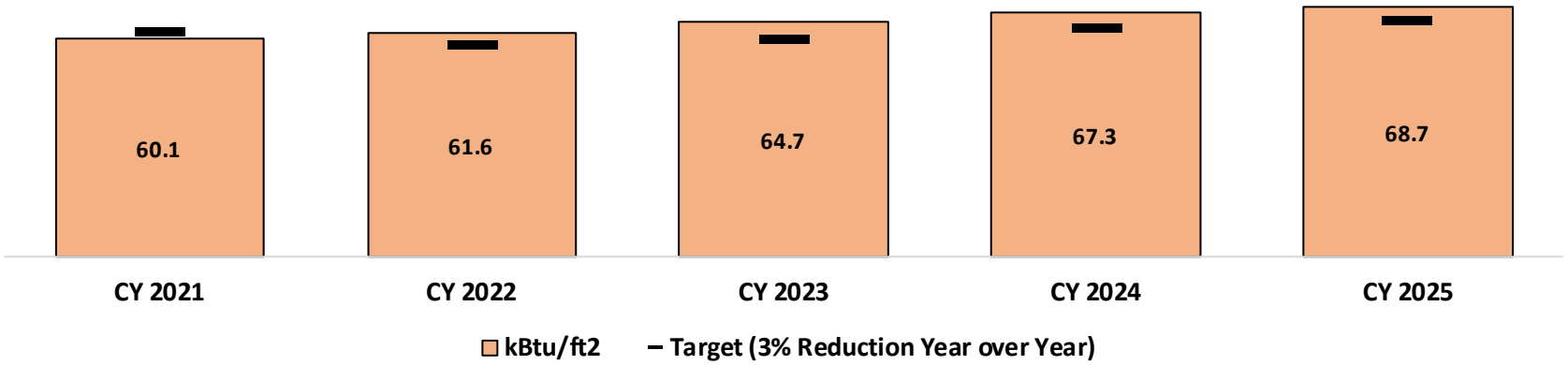
Revenue Sources – The Facilities Management Division operates as an Internal Service Fund (ISF) within the City. Costs associated with the Department's services have an impact on all funds that utilize its services including other Internal Service Funds, General Operating Funds, Enterprise Funds, Special 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.

FACILITIES MANAGEMENT

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Reduce total utility consumption (percent calendar year change as reported in ENERGY STAR)	Governmental Excellence	Percent year-over-year reduction in energy consumption by City facilities, utilities and Fleet	CY Annually
2	Increase the number of workorders generated for preventative maintenance services	Governmental Excellence	Percent of workorders closed for preventative maintenance	FY Annually
3	Decrease the average number of days to complete non-urgent Facilities customer service requests	Governmental Excellence	Average number days to close customer requested work orders	FY Annually

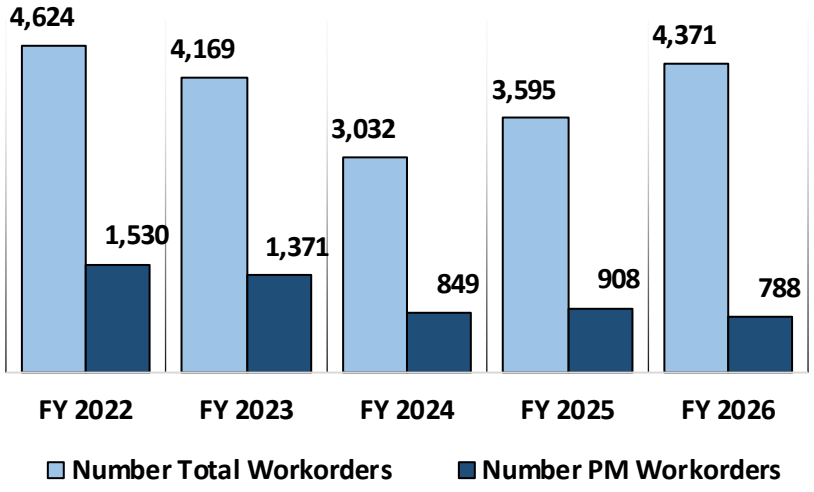
GOAL 1 – Reduce Total Utility Consumption (Reported by ENERGY STAR)

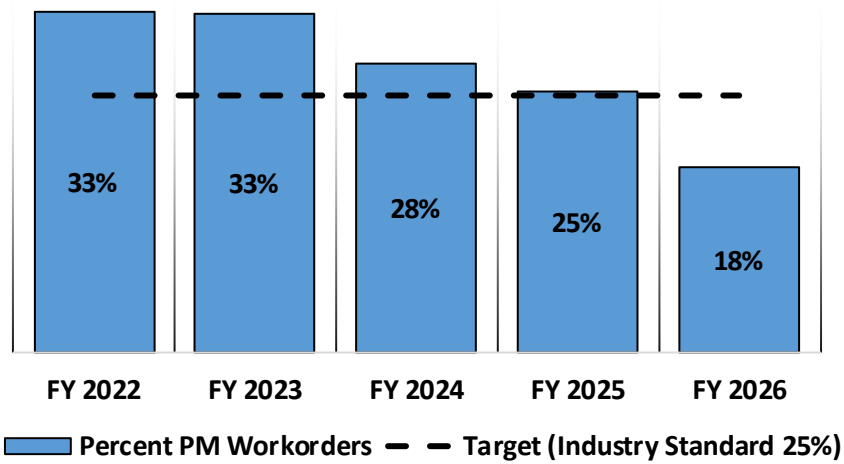


NOTE: A recent partnership with the US Green Building Council of West MI, who works directly with our utility partners, ensures accurate data is automatically loaded to our EnergyStar accounts – which included uploading data from past years which may have impacted prior years' reporting.

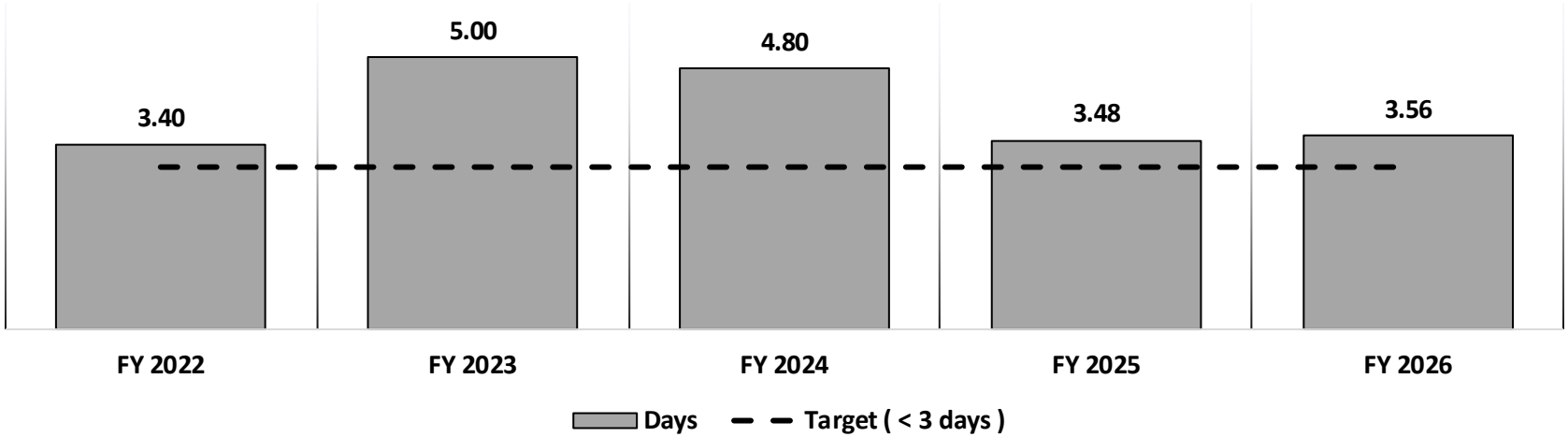
FACILITIES MANAGEMENT

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



FIRE DEPARTMENT

Overview: The Grand Rapids Fire Department (GRFD) is recognized as an industry leader in emergency response, prevention, and community safety. Its mission is centered on protecting life, property, and the environment while serving the diverse needs of the community with a vision of becoming the safest mid-sized city in the country.

The GRFD maintains 12 fire stations across the city under a 24-hour staffing model, with construction underway on a new Division Avenue facility that will replace the existing station in fall 2026. In addition, the department will open its first purpose-built Fire Training Center in spring 2027, a $46 million, 97,875-square-foot complex featuring classrooms, maintenance areas, a new Emergency Operations Center, and a five-story burn building to provide realistic, multidisciplinary training. Beyond emergency response, the department actively works to reduce community risk through its EMS, Fire Prevention, and Emergency Management Divisions, while maintaining the highest readiness standards through its Training Division. Supporting these efforts, Fire Administration includes Planning, Fleet and Facilities Divisions, which ensure operational efficiency and proactively supports employee wellness.

The GRFD supplements its annual budget through innovative measures, including cost recovery, fire prevention fees, state revenue sharing, 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 $690,899 annually from recovery efforts, fire prevention fees, and state revenue sharing.

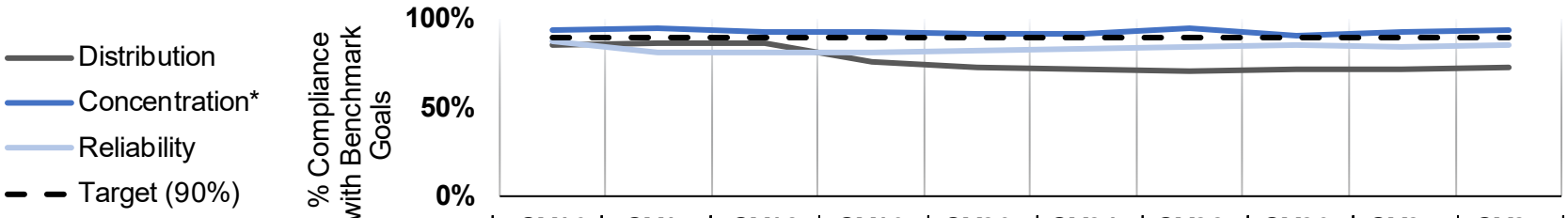
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
97001000-Capital Outlays	800,000	875,000	875,000	875,000	875,000	875,000
Total For Expenditures	**800,000**	**875,000**	**875,000**	**875,000**	**875,000**	**875,000**
1010-General Operating Fund						
71001000-Personal Services	38,440,711	41,820,789	43,149,904	45,004,228	45,449,306	45,895,461
75001000-Supplies	274,511	323,255	339,461	354,838	370,178	370,178
81001000-Other Services and Charges	5,610,260	4,943,355	6,377,012	6,787,551	7,157,466	7,525,975
97001000-Capital Outlays	801,065	1,033,295	976,697	1,020,477	1,058,891	1,086,713
99501000-Other Financing	226,580	145,093	1,603	1,652	1,702	1,702
Total For Expenditures	**45,353,127**	**48,265,787**	**50,844,677**	**53,168,746**	**54,037,543**	**54,880,029**
Total For 33600-FIRE DEPARTMENT	**46,153,127**	**49,140,787**	**51,719,677**	**54,043,746**	**54,912,543**	**55,755,029**

FIRE DEPARTMENT

Expenditures: Approximately 85% 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; however, 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.

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase critical performance measure compliance for fire, EMS, hazmat, and technical rescue to 90%	Safe Community	Distribution, Concentration*, and Reliability	Annually
2	Recruit and hire community members from the cadet program	Governmental Excellence	Number of Cadets and Number of Cadets who became Recruits	Annually
3	Resident Safety Program - Reach 400 homes annually, including smoke and carbon monoxide alarm installations and safety assessments to enhance community safety and reduce residential fire risks across Grand Rapids.	Safe Community	Number of homes protected	Annually

GOAL 1 – Critical performance measures (2016 – 2025)

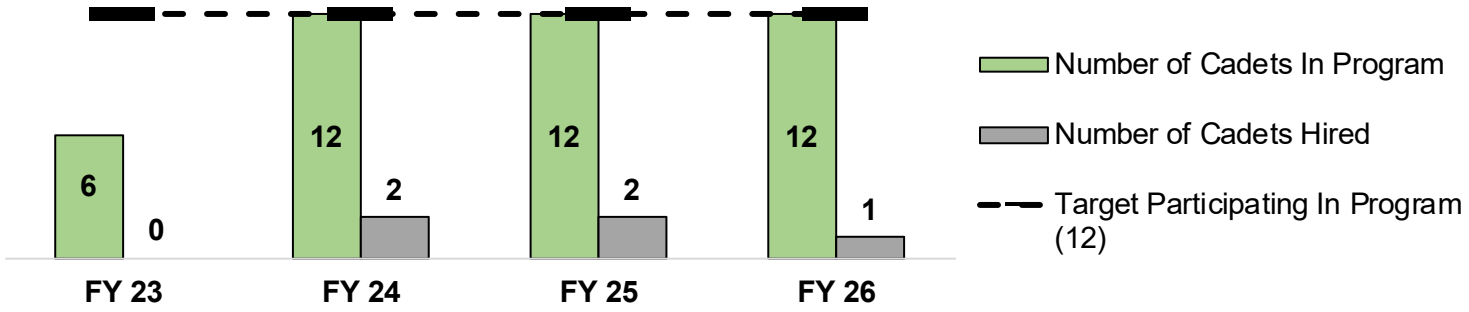


	CY16	CY17	CY18	CY19	CY20	CY21	CY22	CY23	CY24	CY25
Distribution	85.6%	86.8%	86.5%	75.8%	73.2%	71.5%	71.1%	71.6%	71.7%	72.3%
Concentration*	94.2%	95.2%	92.6%	92.6%	92.0%	91.7%	94.8%	90.6%	92.5%	94.1%
Reliability	87.4%	81.3%	81.5%	81.5%	82.7%	83.7%	84.6%	85.1%	84.8%	85.6%
Target (90%)	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

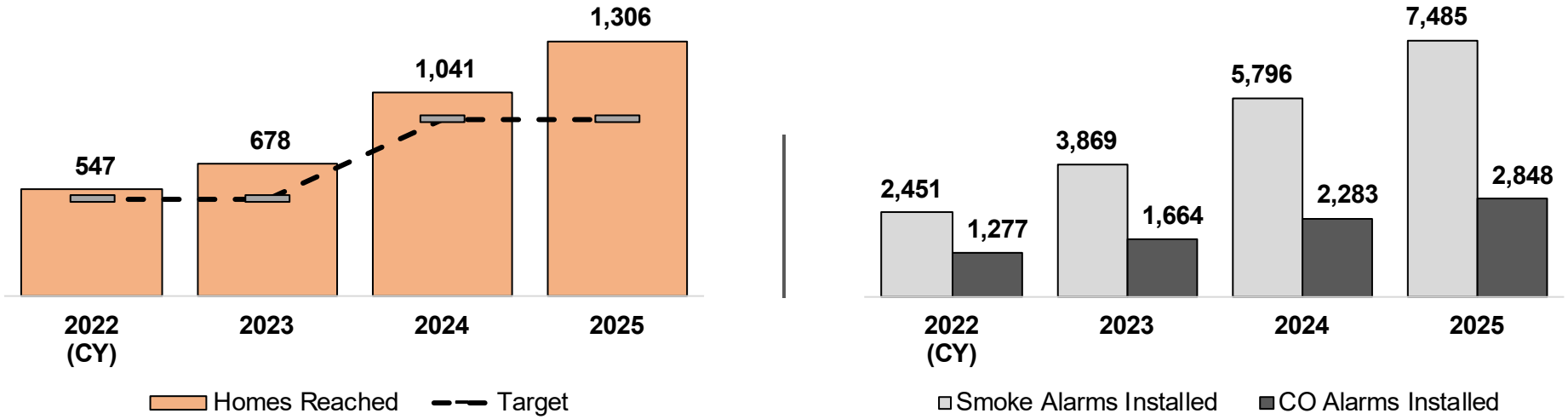
*Multi-Unit Fire Alarm Types Only; DIstribution and Reliability reflect all alarm types (EMS, Tech Rescue, etc)

FIRE DEPARTMENT

GOAL 2 – Recruit and hire community members from the cadet program



GOAL 3 – Reach 400 homes annually, including smoke and carbon monoxide alarm installations and safety assessments



FISCAL SERVICES

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. accounting services under the Fiscal Services department. Accounting services including 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 are also staffed by the Fiscal Services Department.

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 million and 28 personnel. Other than adjustments related to the fiscal year 2025 ERP implementation, There were no significant changes to the Fiscal Services budget in FY2027 compared to FY2026. The General Administration Department also resides within the General Operating Fund with a budget of approximately $29.0 million and no personnel.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
21200-FISCAL SERVICES						
6820-Financial Management System						
81001000-Other Services and Charges	995,000	0	0	0	0	0
Total For Expenditures	**995,000**	**0**	**0**	**0**	**0**	**0**
1010-General Operating Fund						
71001000-Personal Services	3,428,540	3,694,254	3,921,459	3,995,457	4,038,881	4,080,912
75001000-Supplies	35,500	22,850	21,750	21,750	21,750	21,750
81001000-Other Services and Charges	2,049,496	1,357,038	1,262,446	1,289,746	1,318,311	1,343,834
97001000-Capital Outlays	10,000	12,000	13,000	13,000	13,000	13,000
Total For Expenditures	**5,523,536**	**5,086,142**	**5,218,655**	**5,319,953**	**5,391,942**	**5,459,496**
Total For 21200-FISCAL SERVICES	**6,518,536**	**5,086,142**	**5,218,655**	**5,319,953**	**5,391,942**	**5,459,496**

FISCAL SERVICES

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 (73%), other services and charges (27%). The remaining expenditures are for items such as legal services, facility charges, parking, supplies, professional development, and insurance.

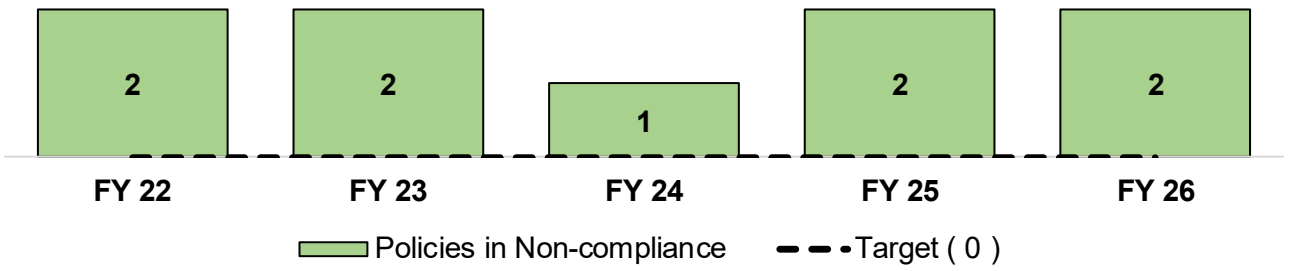
The General Administration Department has numerous expenditures including support for various organizations and initiatives, grant matches, subsidies to other funds, and the contingent account. Appropriation lapse (negative expenditure) is budgeted in a separate department.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
26100-GENERAL ADMINISTRATION						
1010-General Operating Fund						
71001000-Personal Services	2,961,856	0	0	0	0	0
75001000-Supplies	11,500	11,500	11,500	11,500	11,500	11,500
81001000-Other Services and Charges	3,951,905	3,917,069	2,405,772	2,414,213	2,422,906	2,431,697
99501000-Other Financing	22,114,020	23,688,181	24,028,140	25,045,062	25,764,436	26,329,162
Total For Expenditures	**29,039,281**	**27,616,750**	**26,445,412**	**27,470,775**	**28,198,842**	**28,772,359**
Total For 26100-GENERAL ADMINISTRATION	**29,039,281**	**27,616,750**	**26,445,412**	**27,470,775**	**28,198,842**	**28,772,359**

FISCAL SERVICES

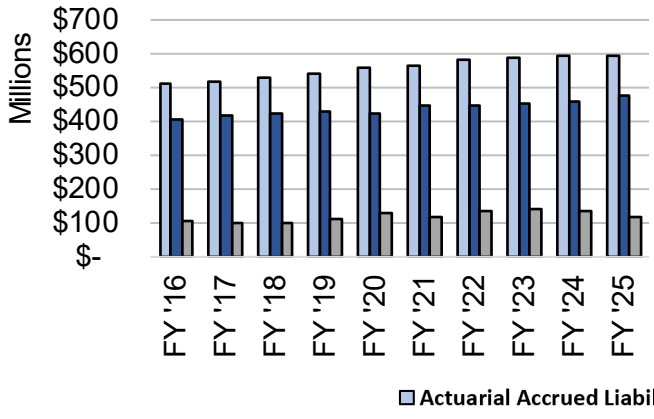
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Annually review and evaluate compliance with financial policies. Action Plan: Recommend steps to cure non-compliance.	Governmental Excellence	Number of financial policies in non-compliance	Annually
2	Ensure the viability of 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	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	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	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	Percent of debt limitation	Annually

GOAL 1 – <u>Evaluate compliance with financial policies</u>

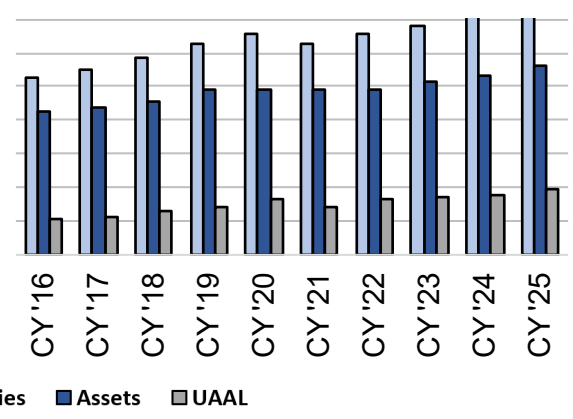


GOAL 2 – Ensure the Viability of Defined Benefit Retirement and OPEB Systems Under the City's Authority

General Pension Funding History



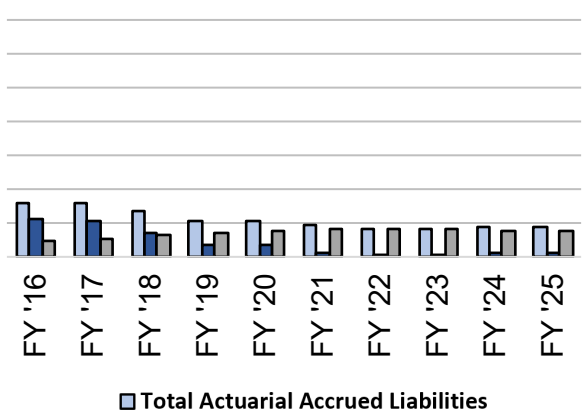
Police/Fire Pension Funding History



Actuarial Accrued Liabilities ■ Assets ■ UAAL

OPEB – General, Police, and Fire plans combined.

OPEB Funding History



Total Actuarial Accrued Liabilities
Total OPEB UAAL
Total OPEB Assets

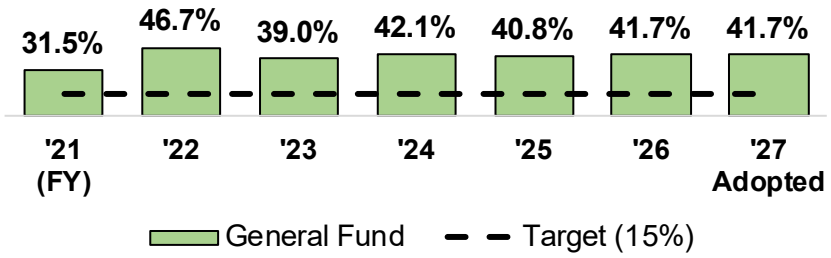
GOAL 3 – Improve the City's Bond Rating Through the Management of Controllable Elements

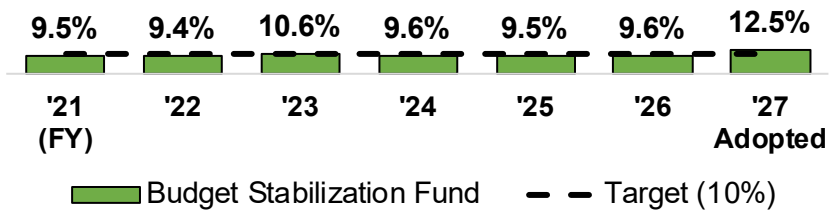
Recent Grand Rapids Municipal Bond Ratings

Description	Issuer	Issue Amount	Issuance	Rating Agency	Rating
Revenue Refunding Bonds Series 2025	Water Supply System	$ 41,220,000	Dec, 2025	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Revenue Refunding Bonds Series 2025	Sanitary Sewer System	$ 48,275,000	Dec, 2025	Moody's Standard & Poor's	Aa2 Stable Outlook AA Stable Outlook
Limited Tax General Obligation (LTGO) Capital Improvement Bonds Series 2025	City of Grand Rapids (Soccer Stadium/Amph)	$ 122,270,000	May, 2025	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

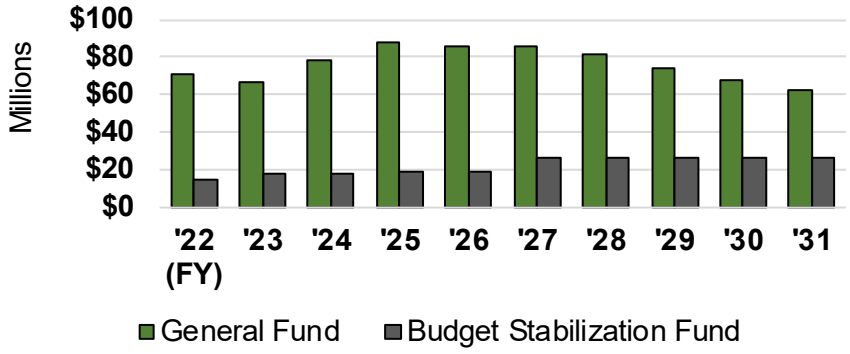
FISCAL SERVICES

GOAL 4 – Maintain policy level reserves

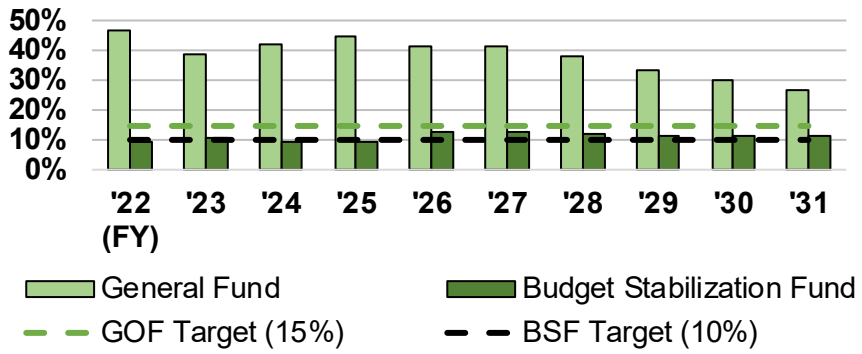




Fund balance performance and projections

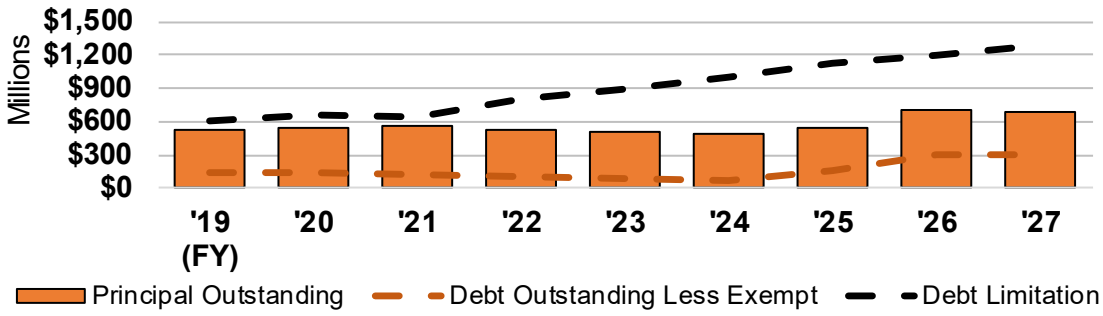


Unassigned fund balance policy

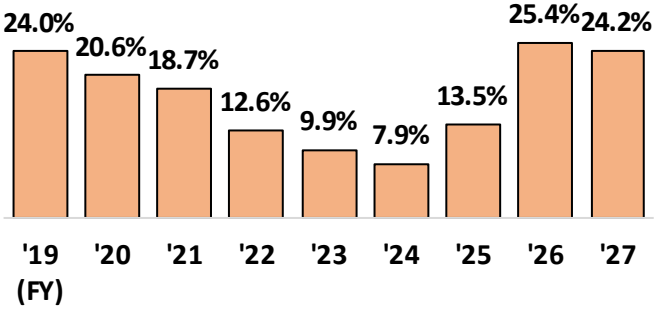


GOAL 5 – Maintain the City's legal debt margin

Legal debt limit



Percent of debt limit



FLEET MANAGEMENT

Fleet Management is responsible for over 1,200 pieces of equipment with a replacement value of approximately $67 million. Fleet's Stockroom staff are responsible for requisitioning and procuring over $2.3M in parts each year in addition to overseeing 93,000 pieces of inventory valued at approximately $805,000. Fleet Management provides departments the highest level of fleet related services in effort to increase the City's overall operational effectiveness. Fleet Management's services include:

- Responsible and sustainable procurement practices for parts, replacement vehicles, fuel, and all other operational needs
- Efficient, customized, and reliable preventative maintenance programs and repair services
- Exceptional replacement planning backed by a proven Asset Management and Capital Replacement Plan
- Oversight of five (5) fueling sites, inventory, and services (including a car wash)
- Contract management for specialized need (i.e., aerial services, body repair, upfitting, etc.)
- Transparent financial planning, billing, and fleet utilization analysis

Fleet Management is committed to incorporating innovation, industry best practices, City-wide strategic initiatives, values, 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. 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 struggling with recruitment and retention of skilled trades positions. 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.

Fleet continues experiencing manufacturing/supply chain distribution issues. In addition to the financial effects of market inflation, manufacturing shortages and product demands are causing extended lead times on critical parts associated with maintaining, repairing, and replacing the City's fleet.

Fleet is amidst transitioning to the new Public Service Center. Some operational inconveniences are anticipated until staff and systems fully adapt to the new environment.

FLEET MANAGEMENT

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 slightly increased expenditures associated with contractual obligations for services, compressed natural gas (CNG), and market inflation/unpredictability. During the COVID years, user rate increases were kept minimal to in accordance with continuation and maintenance budgets requirements. In doing so, the department relied on the Motor Equipment Operating Fund balance to cover gaps in operating expenses. The fund has since stabilized to meet the required 25% reserve target.

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.

FLEET MANAGEMENT

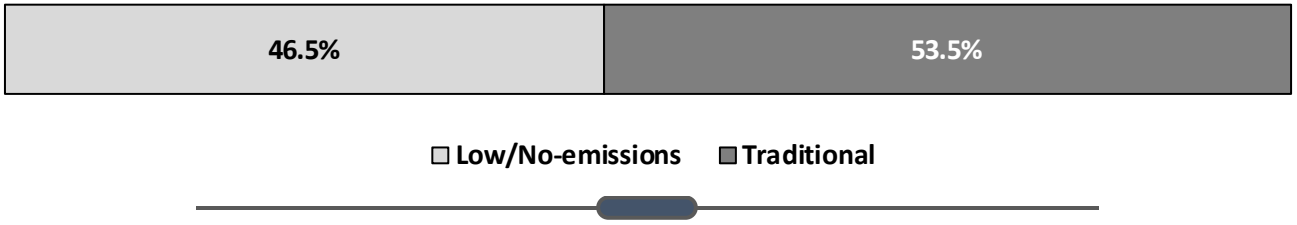
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
52400-FLEET MANAGEMENT						
6610-Motor Equipment-Operating						
71001000-Personal Services	3,986,225	4,165,965	4,407,963	4,497,249	4,552,734	4,595,397
75001000-Supplies	4,756,450	4,613,950	4,843,988	5,085,527	5,359,143	5,498,921
81001000-Other Services and Charges	2,050,059	2,277,232	2,326,584	2,418,821	2,513,268	2,582,523
97001000-Capital Outlays	243,040	137,813	144,704	151,939	159,536	164,322
99501000-Other Financing	-111,386	-111,510	-116,594	-121,502	-125,815	-128,404
Total For Expenditures	**10,924,388**	**11,083,450**	**11,606,645**	**12,032,034**	**12,458,866**	**12,712,759**
6611-Motor Equipment-Capital						
97001000-Capital Outlays	9,686,108	8,584,395	12,746,151	9,213,030	8,880,291	11,185,727
99501000-Other Financing	807,025	801,902	801,960	802,645	801,617	801,617
Total For Expenditures	**10,493,133**	**9,386,298**	**13,548,111**	**10,015,675**	**9,681,908**	**11,987,344**
Total For 52400-FLEET MANAGEMENT	**21,417,521**	**20,469,748**	**25,154,756**	**22,047,709**	**22,140,774**	**24,700,103**

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase the total percent of the City fleet's passenger (light) vehicles that is low or no emission	Health and Environment	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	Health and Environment	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	Department-specific goal	Number of open vacant FTE positions in Fleet Management	CY Annually
4	Decrease total fuel consumed and average per vehicle	Department-specific goal	Percent change in average gallons of fuel consumed per city vehicle	FY Annually

FLEET MANAGEMENT

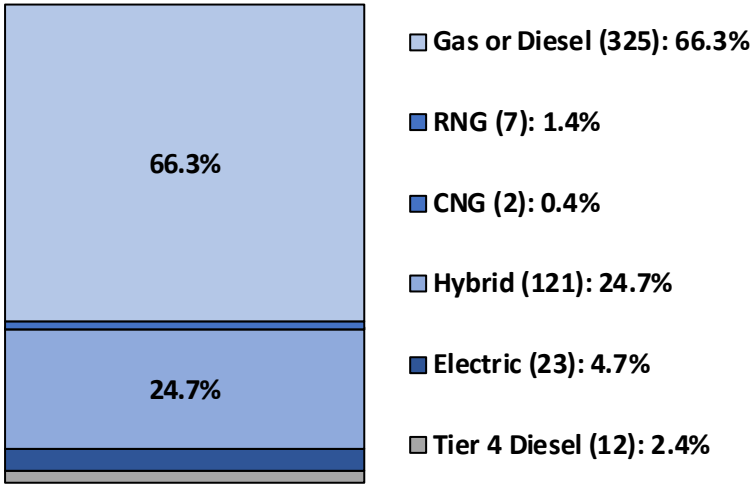
Data on this page as of 11/7/2025

Total City Fleet Breakdown

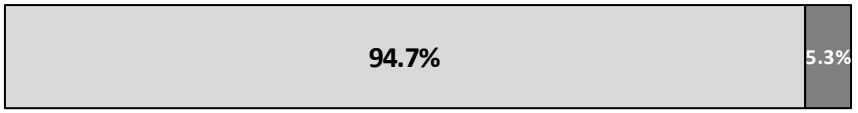


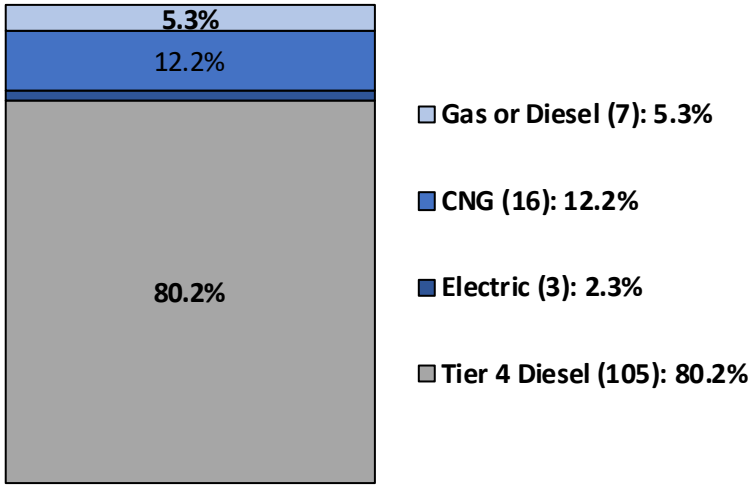
GOAL 1 – Increase the Total Percent of the City's Passenger Fleet (Light) Vehicles that are Low or No Emission





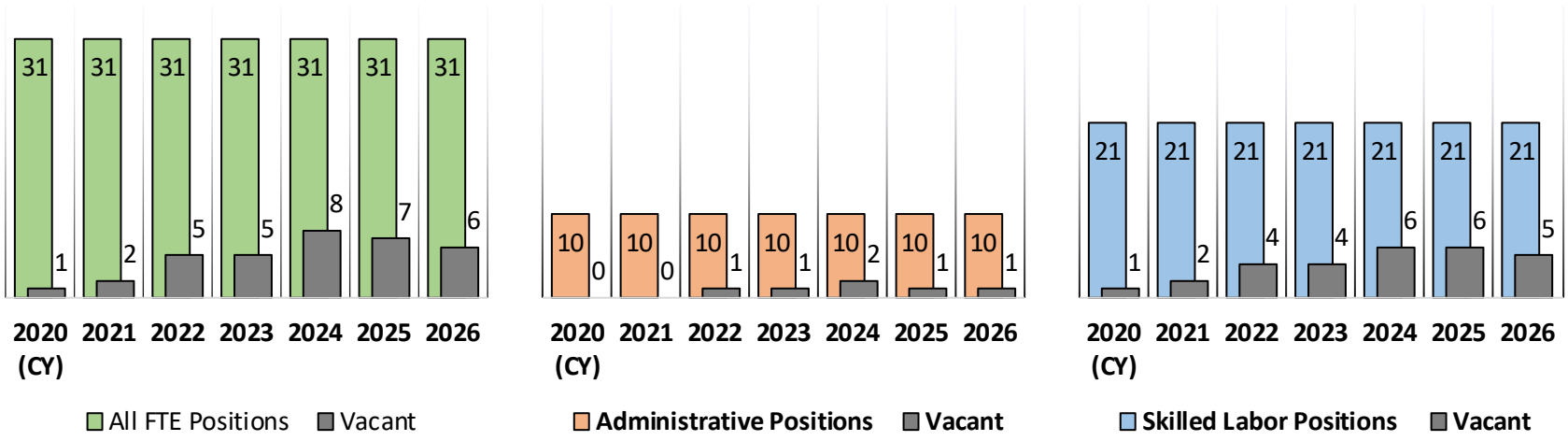
GOAL 2 – Increase the Total Percent of the City's Heavy Equipment that is Low or No Emission





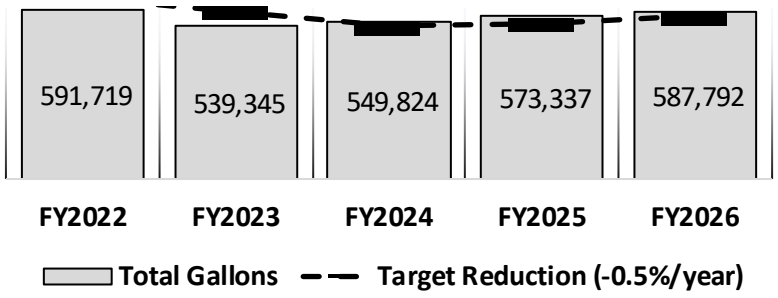
FLEET MANAGEMENT

GOAL 3 – Decrease the number of vacant FTE positions

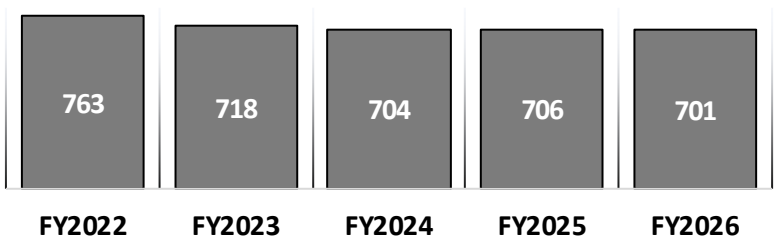


GOAL 4 – Decrease total fuel consumed and average per vehicle

Total Gallons Used



Average Consumption per Vehicle



*Past FY data has been updated due to more advanced and accurate reporting methods.

HUMAN RESOURCES

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.

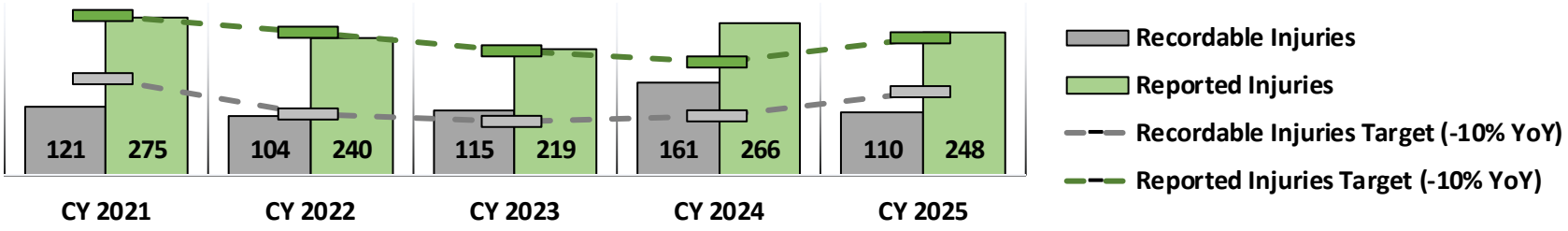
HUMAN RESOURCES

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
6770-Health Insurance						
71001000-Personal Services	571,094	622,700	670,841	692,105	705,452	715,732
81001000-Other Services and Charges	35,055,046	37,221,276	39,703,930	42,379,617	45,240,557	48,297,567
Total For Expenditures	**35,626,140**	**37,843,976**	**40,374,771**	**43,071,722**	**45,946,009**	**49,013,299**
6771-Other Reserves-Insurance						
71001000-Personal Services	433,193	478,251	508,302	530,485	536,162	539,241
81001000-Other Services and Charges	6,066,054	6,093,511	6,302,063	6,557,799	6,632,272	6,885,637
Total For Expenditures	**6,499,247**	**6,571,762**	**6,810,365**	**7,088,284**	**7,168,434**	**7,424,878**
1010-General Operating Fund						
71001000-Personal Services	2,180,557	2,259,688	2,406,054	2,454,932	2,478,010	2,498,816
75001000-Supplies	30,000	30,000	30,000	30,000	30,000	30,000
81001000-Other Services and Charges	1,583,848	1,519,248	1,537,773	1,561,369	1,584,086	1,604,446
97001000-Capital Outlays	7,000	7,000	7,000	7,000	7,000	7,000
Total For Expenditures	**3,801,405**	**3,815,936**	**3,980,827**	**4,053,301**	**4,099,096**	**4,140,262**
Total For 27000-HUMAN RESOURCES	**45,926,792**	**48,231,674**	**51,165,963**	**54,213,306**	**57,213,539**	**60,578,438**

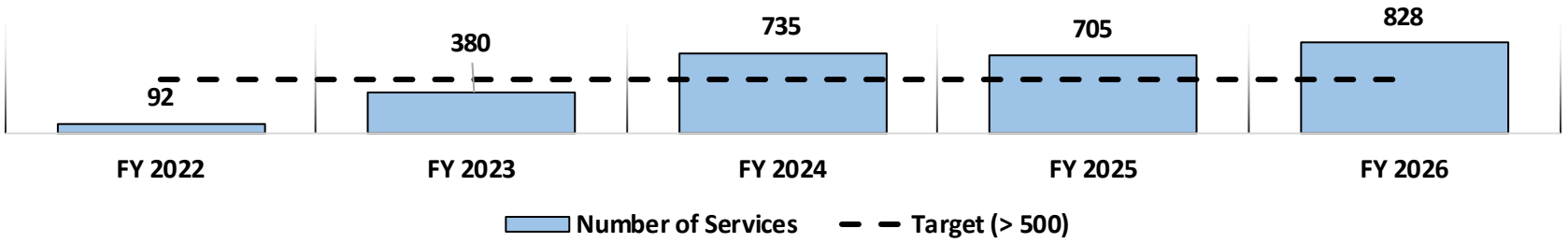
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Reduce work-related injuries by 10%. Working with Employee Wellness to create mandatory before-work stretching and movement exercises. Providing additional on-site training to employees in historically high-risk positions (police, fire, forestry, etc.).	Governmental Excellence	Recordable and Reported Workplace Injuries	CY Annually
2	Maintain Employee Assistance Program (EAP) participation of 500 or more.	Governmental Excellence	Number of Services	FY Annually
3	Support organization efforts to maintain an Employee Turnover Rate of less than 10%.	Governmental Excellence	Percent Employee Turnover	FY Annually

HUMAN RESOURCES

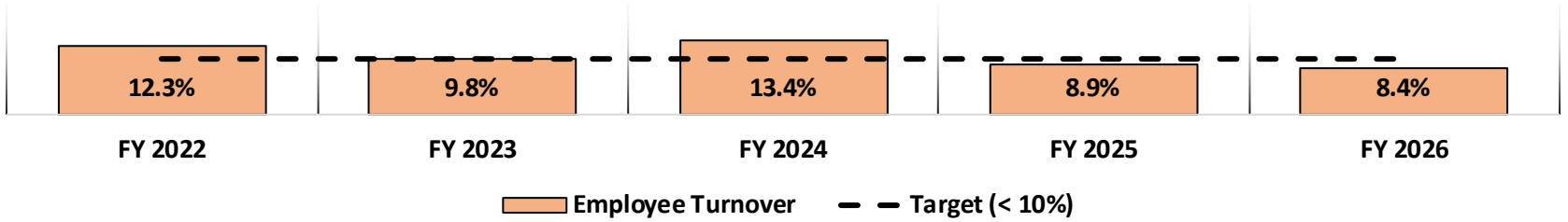
GOAL 3 – Reduce work-related injuries by 10 percent year-over-year



GOAL 4 – Maintain Employee Assistance Program (EAP) participation of 500 or more



GOAL 5 – Support organization efforts to maintain an Employee Turnover Rate of 10% or less



INCOME TAX

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 FY2027 budget has no significant changes from FY2026.

Revenue Sources – The Income Tax Department collected $152,895,105 in FY2025. This was separated into four categories which are the General Operating Fund (82.550%), Capital Reserve Fund (4.117%), 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	2,184,900	2,296,382	2,431,097	2,466,226	2,487,667	2,510,220
75001000-Supplies	52,680	48,500	62,000	61,000	65,000	70,000
81001000-Other Services and Charges	1,010,697	950,594	977,663	1,001,165	1,024,980	1,035,446
97001000-Capital Outlays	47,300	15,000	15,000	15,000	15,000	15,000
Total For Expenditures	**3,295,577**	**3,310,476**	**3,485,760**	**3,543,391**	**3,592,647**	**3,630,666**
Total For 25500-INCOME TAX OFFICE	**3,295,577**	**3,310,476**	**3,485,760**	**3,543,391**	**3,592,647**	**3,630,666**

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Advocate for changes to the Michigan Compiled Laws that impact all Grand Rapids' constituents.	Governmental Excellence	Change laws	Annually
2	Observe local economic activity through tracking the number of W-2s.	Governmental Excellence	Number of W-2s	Annually
3	Ensure effective communication and accessibility with public by offering extended business hours.	Engaged and Connected Community	Number of customers helped outside of business hours	Annually

INCOME TAX

GOAL 1 – <u>Advocate for changes to the Michigan Compiled Laws that impact all Grand Rapids' constituents</u>

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.

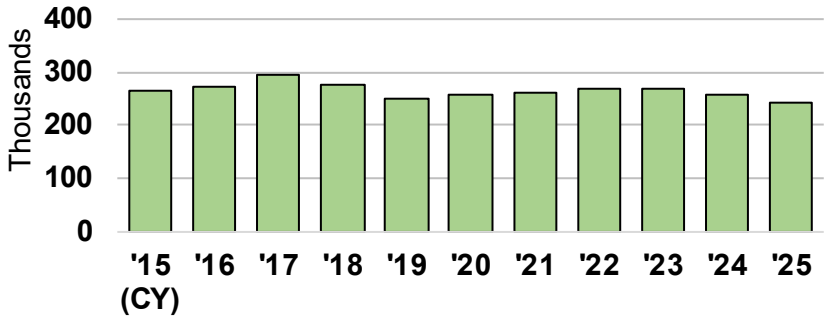
3) Repeal or change section that relates to deductibility of 2106 expenses. All other deductions state that it follows the IRS rules on each subject except the 2106 expenses. If we add the "following the IRS" this would allow us to accept or not accept the same as the federal. The way we previously watched 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.

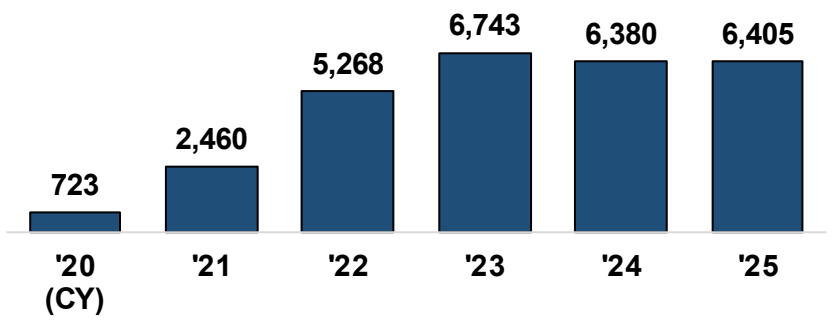
5) Set penalty section to be the same as under Michigan Department of Revenue Act .

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 – <u>Number of W-2s</u>



GOAL 3 – <u>Customers helped outside normal business hours</u>



INFORMATION TECHNOLOGY

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 $8.9 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 1,600 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
81001000-Other Services and Charges	0	215,000	204,251	194,037	184,336	175,118
Total For Expenditures	**0**	**215,000**	**204,251**	**194,037**	**184,336**	**175,118**
6800-Information Tech-Operating						
71001000-Personal Services	455,731	456,877	491,058	500,612	509,600	510,459
75001000-Supplies	17,306	17,645	17,995	18,355	18,725	19,107
81001000-Other Services and Charges	7,303,404	7,601,157	7,751,481	7,989,890	8,246,072	8,509,542
Total For Expenditures	**7,776,441**	**8,075,680**	**8,260,534**	**8,508,857**	**8,774,397**	**9,039,107**
6810-Information Technology-Capital						
97001000-Capital Outlays	640,000	418,128	1,149,847	898,270	670,000	620,000
Total For Expenditures	**640,000**	**418,128**	**1,149,847**	**898,270**	**670,000**	**620,000**
Total For 22800-INFORMATION TECHNOLOGY	**8,416,441**	**8,708,808**	**9,614,632**	**9,601,164**	**9,628,733**	**9,834,225**

INFORMATION TECHNOLOGY

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:

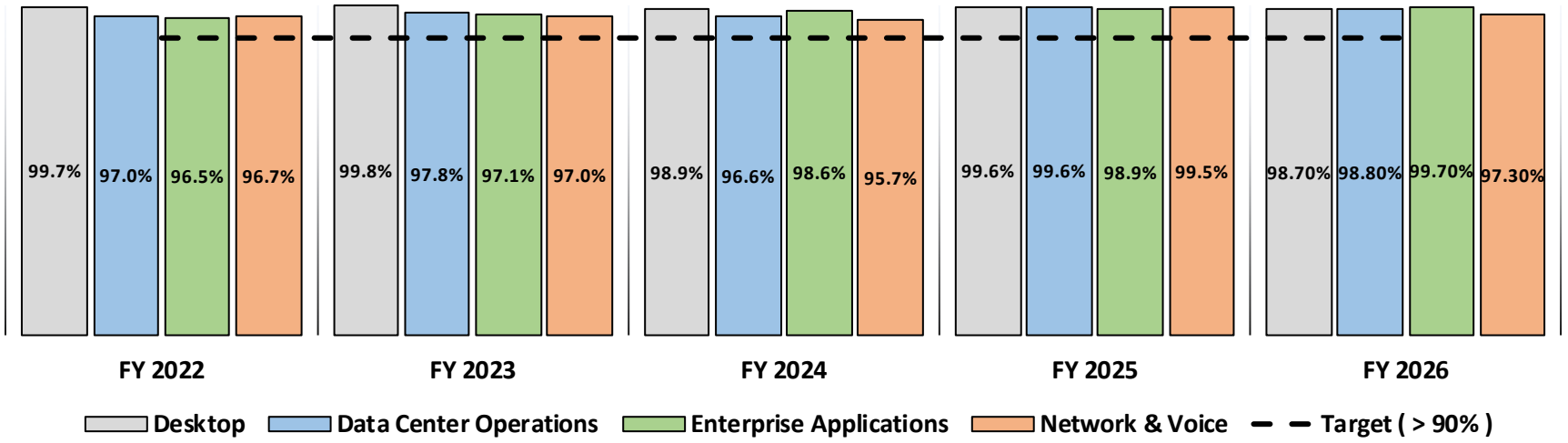
- Software/Hardware Capital Management (growth and improvement) - 11%
- Staffing (contract and internal)- 34.76%
- Contract Staffing- 29.36%; Internal Staffing- 5.40%
- Software/Hardware Maintenance Agreements- 46%
- General Overhead- 2%
- Telecommunications/Fiber- 6%
- Non-Operational Contributions- 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.

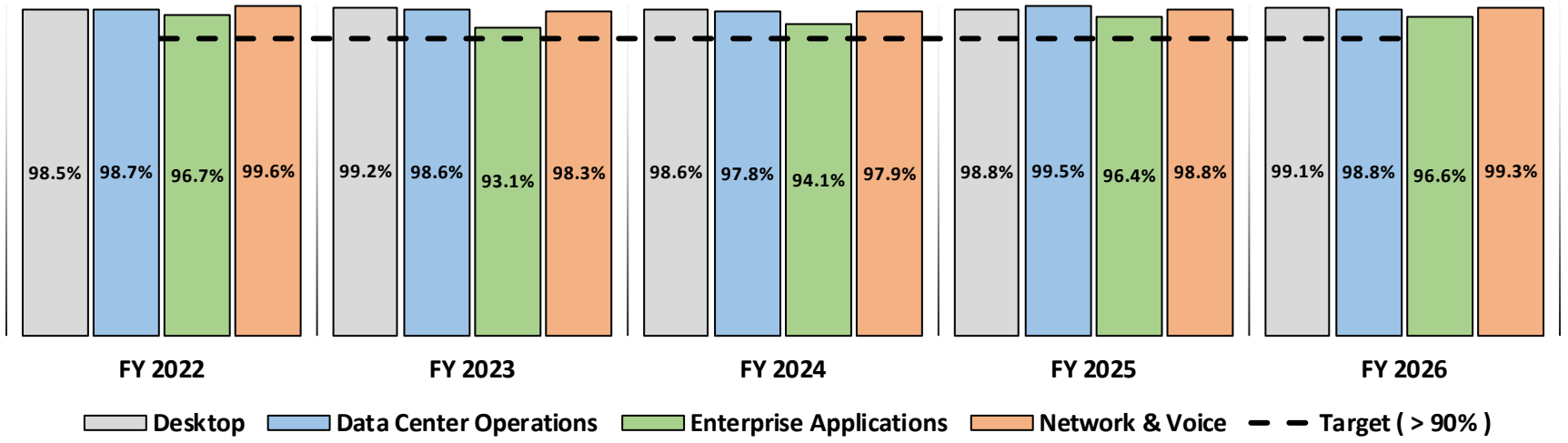
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Respond to Severity 4 (SEV4) Incidents within 8 business hours of incident ticket creation by a user. IT has this metric tracked monthly as part of its SLA with our ITaaS service provider. Automatic notifications are sent to 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	FY 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	FY 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)	FY Annually
4	Tracking the number of employees that require remedial Cyber Security Awareness Training to raise skills of employees while reducing risk.	Government Excellence	Percent of staff requiring remedial cybersecurity training	FY 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	Nationwide Cyber Security Review Score	CY Annually

INFORMATION TECHNOLOGY

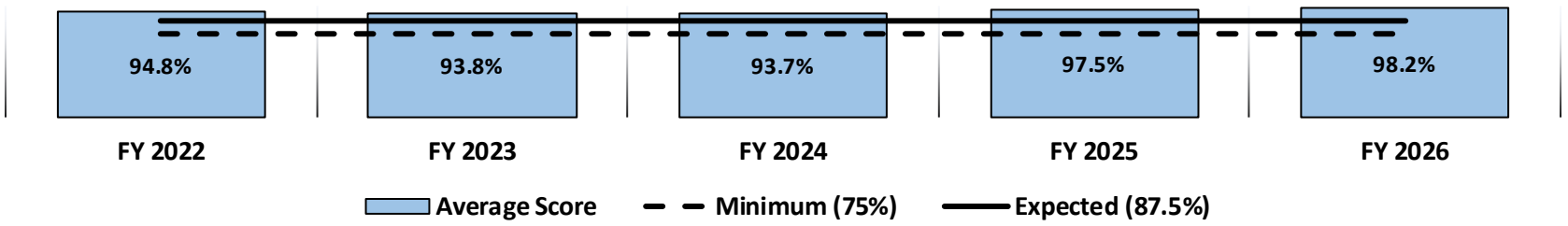
GOAL 1 – Response SLA metrics by year



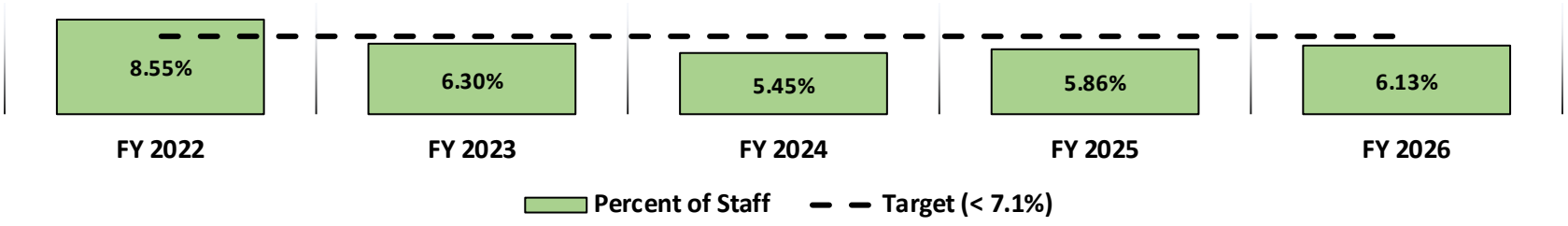
GOAL 2 – Resolution SLA metrics by year



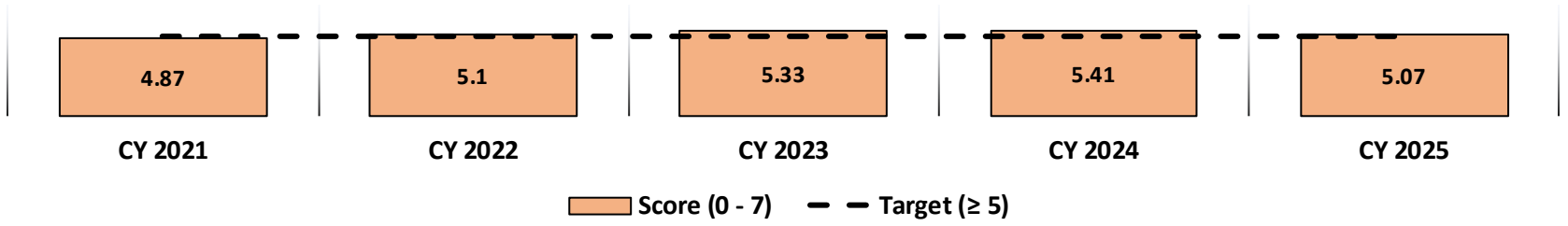
GOAL 3 – Customer satisfaction score



GOAL 4 – Percent of Staff Requiring Remedial Cyber Security Training



GOAL 5 – Nationwide Cyber Security Review (NCSR) for the City



PUBLIC LIBRARY

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.

During the last half of the current fiscal year, the library will be completing a new Strategic Plan. This plan will set specific priorities that will serve as the main driver of library resources for the upcoming five fiscal years. As we continue moving forward with our new plan, the library's focus will be to establish a sustainable model in terms of staffing, materials, and facilities that aligns with library priorities and City objectives as a whole.

Revenues: The vast majority (approximately 94% for FY26) 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 $13 million per fiscal year. The second millage expires after a 20-year term and accounts for approximately $1.6 million per fiscal year. FY27 will be the ninth 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 $900k of the library's $15.5 million FY26 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 as Furniture and Community Promotion (programming) tend to fluctuate year-to-year based on what is needed/requested for a particular upcoming year.

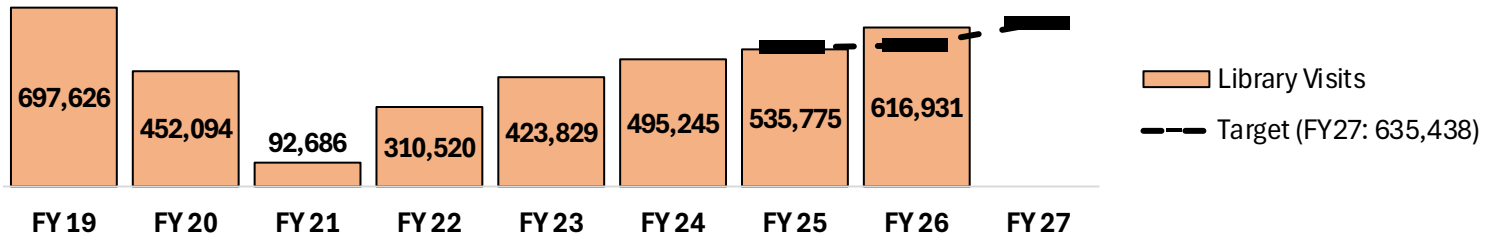
For the upcoming FY27 cycle, the library will continue to build an operating budget based closer to recent spending levels more reflective of post pandemic trends. These include, but are not limited to, Community Promotion, Professional Development, and Conferences and Travel. This will help ensure a more efficient forecasted budget that will be more useful in long-term decision making. FY27 requests of note are 350k for a space redesign project at the Main library, 100k to continue the next phase of the library's staffing assessment project, and 40k towards our new patron printing system that will be implemented at all library locations in the last half of the current year.

The Capital Fund's annual spending is based on the library's Asset Management Plan. This plan is reviewed annually by the library's Facilities Manager and CFO. Based on needs versus available funding, the plan is updated accordingly at least ten years out each budget cycle. After the close of FY25, it maintains a fund balance of approximately $725k. The Library Trust (2712) does not have any spending activity annually.

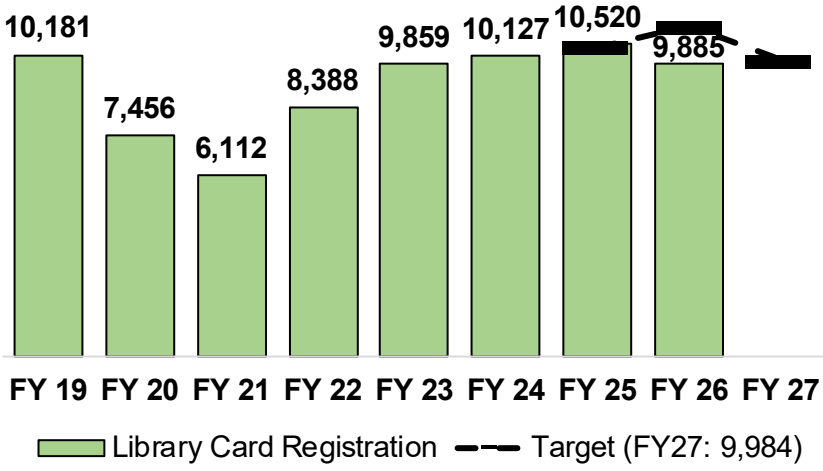
PUBLIC LIBRARY

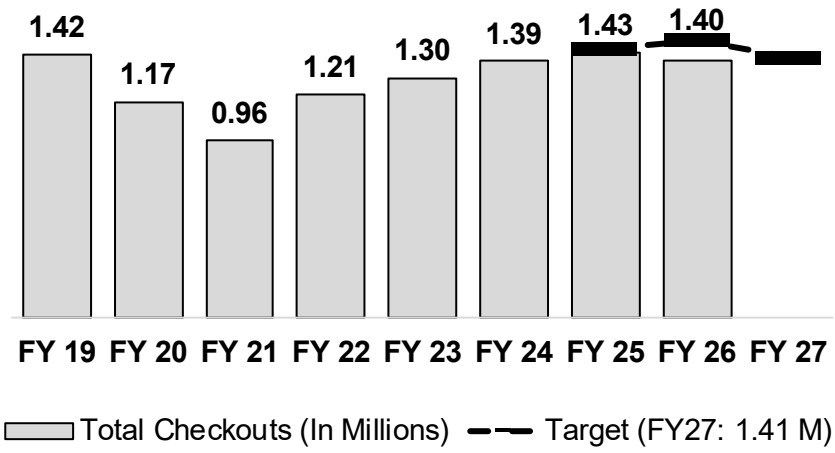
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
79000-LIBRARY						
2710-Public Library Operating						
71001000-Personal Services	9,523,092	10,371,708	10,817,778	10,900,020	10,940,921	10,973,463
75001000-Supplies	1,890,000	1,910,000	1,910,000	1,910,000	1,910,000	1,910,000
81001000-Other Services and Charges	3,098,127	3,606,729	3,096,582	3,118,754	3,117,099	3,101,598
97001000-Capital Outlays	280,500	181,500	60,000	60,000	60,000	60,000
99501000-Other Financing	700,000	1,200,000	1,500,000	1,200,000	1,000,000	850,000
Total For Expenditures	**15,491,719**	**17,269,937**	**17,384,360**	**17,188,774**	**17,028,020**	**16,895,061**
2711-Public Library Grants/Projects						
97001000-Capital Outlays	313,100	482,300	1,391,000	2,761,000	1,302,700	652,000
Total For Expenditures	**313,100**	**482,300**	**1,391,000**	**2,761,000**	**1,302,700**	**652,000**
Total For 79000-LIBRARY	**15,804,819**	**17,752,237**	**18,775,360**	**19,949,774**	**18,330,720**	**17,547,061**

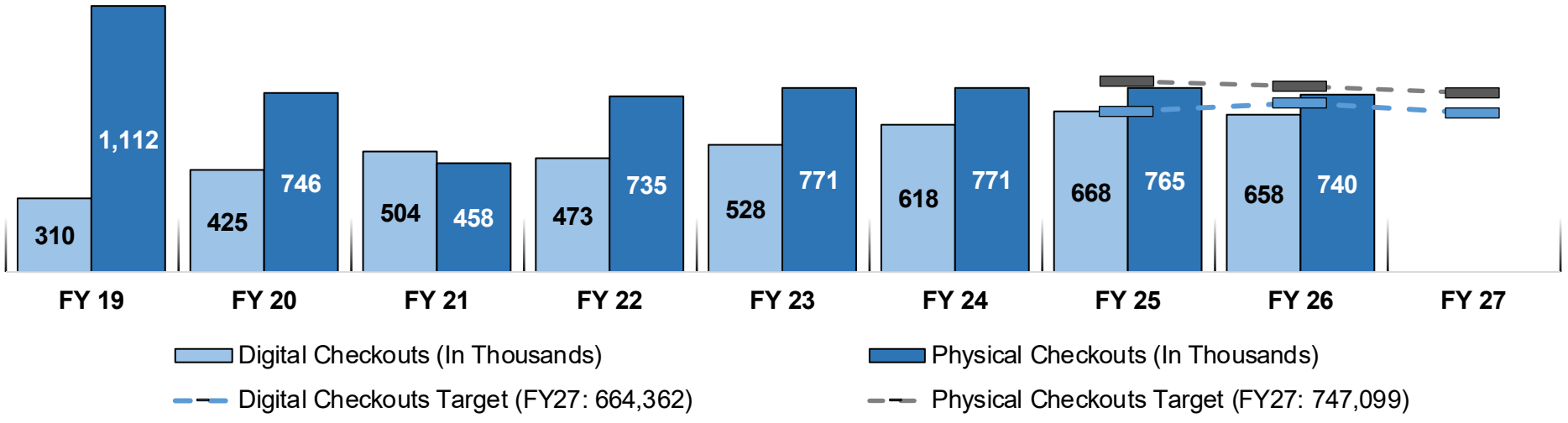
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase library usage and engagement	Department specific	Library Visits	Annually
			Library Card Registrations	Annually
			Total Checkouts	Annually
			Physical Checkouts	Annually
			Digital Checkouts	Annually



PUBLIC LIBRARY







MOBILE GR

Mobile GR is Grand Rapids' integrated parking, traffic safety, and mobility department. The department oversees more than 9,000 on- and off-street parking spaces across 2.5 million square feet of facilities, more than 200 City-owned traffic signals and approximately 500 signals owned by partner jurisdictions, and approximately 40,000 traffic signs. Mobile GR also administers parking meter and odd/even seasonal parking enforcement, micromobility (more than 1,600 shared vehicles at peak), the DART Carshare Program, and the DASH Downtown Shuttle, and leads transportation policy development and multimodal engineering assessments and improvements. The department operates two budget centers, Parking (523) and Traffic Safety (519), and administers the City's parking enterprise fund and associated annual capital program.

Parking (Fund 5140): FY25 revenue was $24.4M (FY26 budget: $25.3M), primarily from user fees. FY25 expenditures were $25.0M (FY26 budget: $22.7M), supporting facility maintenance, DASH operations, and mobility initiatives.

Traffic Safety (Fund 2020): FY25 revenue was $2.1M (FY26 budget: $2.1M), largely from inter-jurisdictional signal work and barricading. FY25 expenditures were $6.9M (FY26 budget: $7.7M). The difference between revenue and expenditures is funded by the Major Street and Local Street funds.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
52300-PARKING SERVICES						
5141-Parking Capital Projects						
81001000-Other Services and Charges	0	950,000	550,000	1,250,000	1,250,000	1,250,000
97001000-Capital Outlays	5,332,144	5,467,030	5,496,921	4,172,585	2,294,000	3,122,200
Total For Expenditures	**5,332,144**	**6,417,030**	**6,046,921**	**5,422,585**	**3,544,000**	**4,372,200**
5140-Parking Operating						
71001000-Personal Services	5,702,214	6,600,246	7,034,224	7,230,744	7,363,666	7,465,794
75001000-Supplies	336,107	338,570	348,487	358,703	369,226	380,067
81001000-Other Services and Charges	10,945,247	9,961,574	10,322,466	10,640,413	10,968,480	11,301,133
97001000-Capital Outlays	119,877	139,127	137,851	141,988	146,249	150,637
99001000-Debt Service	460,624	403,060	352,409	298,297	230,620	170,632
99501000-Other Financing	5,172,144	6,257,030	5,886,921	5,262,585	3,384,000	4,212,200
Total For Expenditures	**22,736,213**	**23,699,607**	**24,082,359**	**23,932,729**	**22,462,242**	**23,680,463**
Total For 52300-PARKING SERVICES	**28,068,357**	**30,116,637**	**30,129,280**	**29,355,314**	**26,006,242**	**28,052,663**

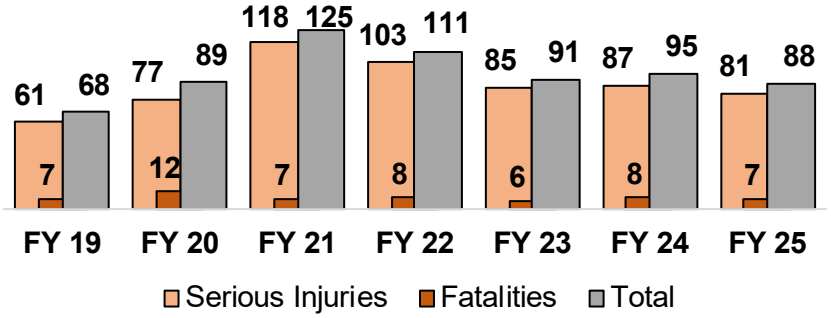
MOBILE GR

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
51900-TRAFFIC SAFETY						
4050-Streets Capital Projects						
97001000-Capital Outlays	200,000	1,575,000	2,200,000	2,475,000	1,975,000	1,975,000
Total For Expenditures	**200,000**	**1,575,000**	**2,200,000**	**2,475,000**	**1,975,000**	**1,975,000**
4090-Vital Streets Capital Fund						
81001000-Other Services and Charges	0	300,000	300,000	300,000	300,000	50,000
97001000-Capital Outlays	924,900	625,000	625,000	625,000	625,000	625,000
Total For Expenditures	**924,900**	**925,000**	**925,000**	**925,000**	**925,000**	**675,000**
2020-Major Streets						
71001000-Personal Services	3,345,086	3,612,430	3,848,122	3,927,933	3,972,518	4,022,125
75001000-Supplies	1,342,726	1,387,788	1,451,632	1,518,546	1,588,680	1,662,191
81001000-Other Services and Charges	2,911,320	3,061,227	3,157,454	3,278,302	3,391,459	3,511,214
97001000-Capital Outlays	135,590	87,458	89,381	91,362	93,403	95,505
99501000-Other Financing	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Total For Expenditures	**7,684,722**	**8,098,903**	**8,496,590**	**8,766,143**	**8,996,061**	**9,241,035**
2030-Local Streets						
71001000-Personal Services	128,653	180,121	191,384	195,254	197,556	200,420
Total For Expenditures	**128,653**	**180,121**	**191,384**	**195,254**	**197,556**	**200,420**
Total For 51900-TRAFFIC SAFETY	**8,938,275**	**10,779,025**	**11,812,974**	**12,361,397**	**12,093,617**	**12,091,455**

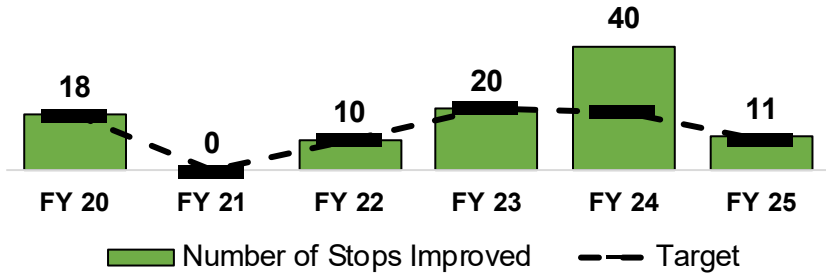
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Implement Vision Zero	Mobility	Number of serious injuries and fatalities	Annually
2	Increase DASH and micromobility (bike and scooter) ridership	Mobility	DASH and micromobility (bike and scooter) ridership	Monthly
3	Invest in transit stop asset management	Mobility	Number of transit shelters improved	Annually

MOBILE GR

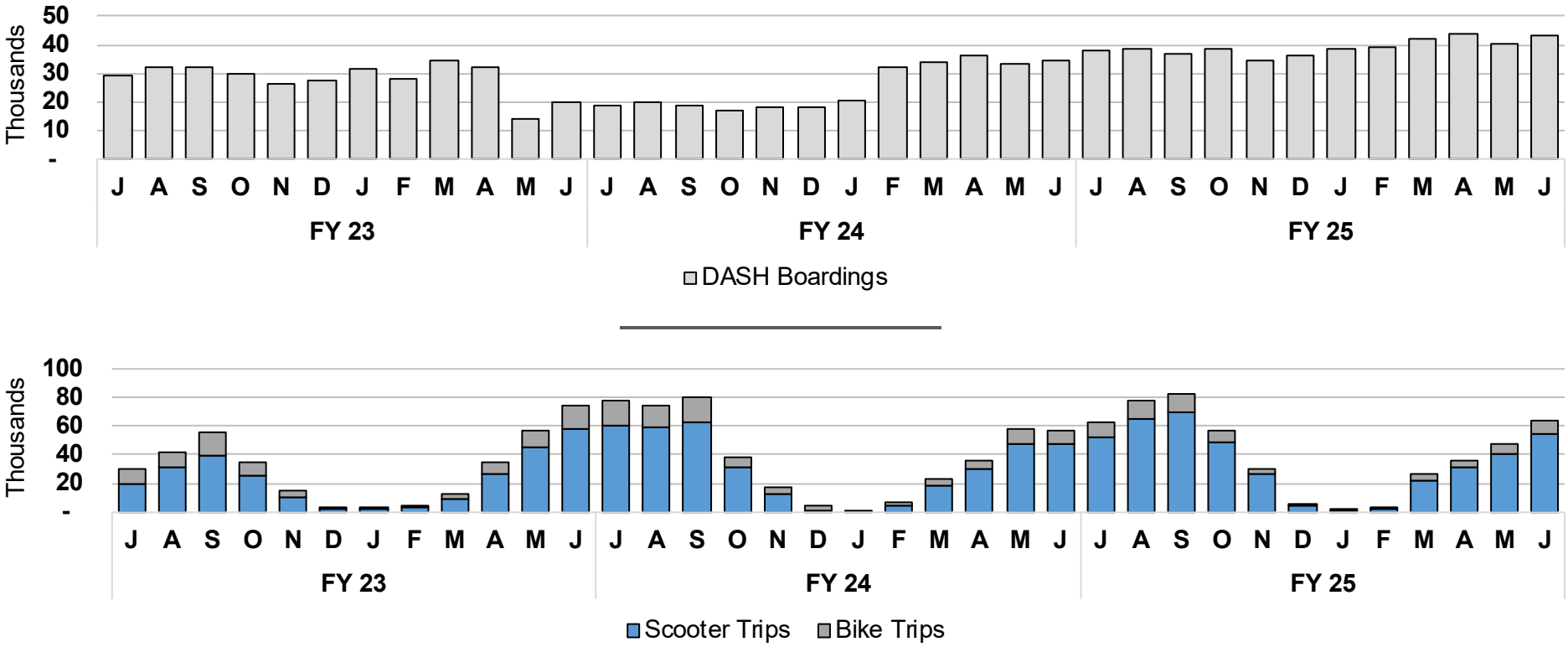
GOAL 1 – Implement Vision Zero



GOAL 3 – Transit shelter improvements



GOAL 2 – Increase DASH and micromobility ridership



OUR COMMUNITY'S CHILDREN

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.

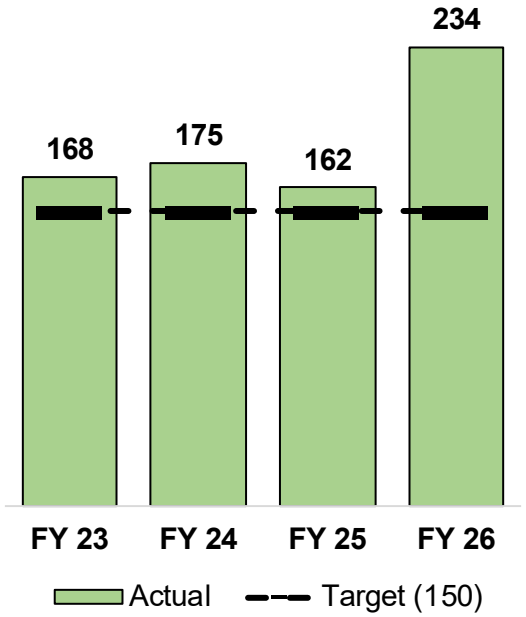
Expenditures – The general fund allocation supports day-to-day operations, i.e. building rental, IT services, parking, travel and training, telephone, supplies and computer equipment. It also provides support for the Mayor's Youth Council, GRow1000 Academy, ELO Network, T2C Studio, and wages for an intern. The general fund allocation also supports a 0.50 FTE for the Executive Director and a 1.0 FTE Admin. Analyst 1 position. The other two full-time positions within OCC are funded through grants and donations.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	331,181	344,916	360,528	362,146	363,211	364,736
75001000-Supplies	1,000	1,525	1,884	2,251	2,624	2,624
81001000-Other Services and Charges	130,293	115,869	122,130	122,652	123,284	124,770
97001000-Capital Outlays	12,400	9,000	9,000	9,000	9,000	9,000
Total For Expenditures	**474,874**	**471,310**	**493,542**	**496,049**	**498,119**	**501,130**
Total For 69800-OUR COMMUNITY'S CHILDREN	**474,874**	**471,310**	**493,542**	**496,049**	**498,119**	**501,130**

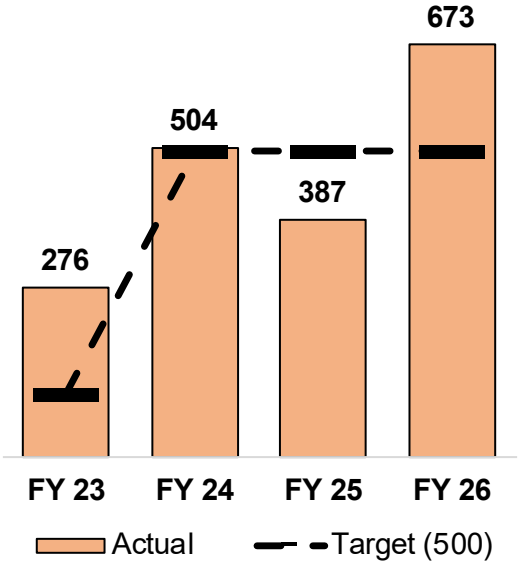
OUR COMMUNITY'S CHILDREN

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Place for employment 150 city youth annually through GROW1000.	Economic Prosperity and Affordability	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	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	Number of youth enrolled in program and participating in activities	Annually

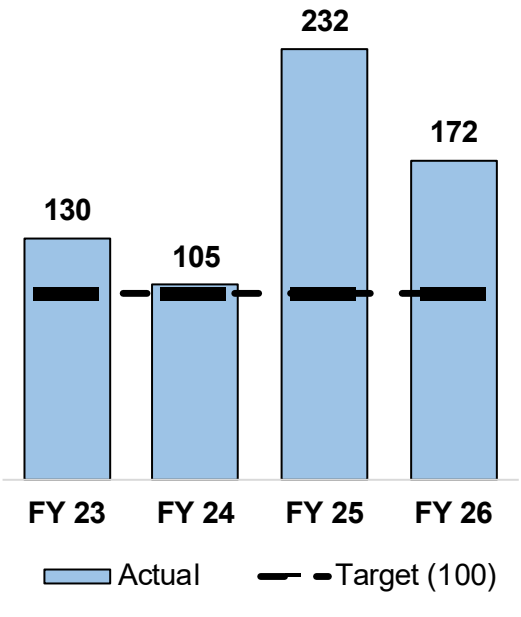
GOAL 1 – Place 150 City youth annually through GROW1000



GOAL 2 – Serve 500 new students for college navigation / scholarship services



GOAL 3 – Increase the number of City youth engaged in civic affairs



OFFICE OF EQUITY AND ENGAGEMENT

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 an Equity Analyst position and a Business Manager position within the office which end in FY27. Staff and the Neighborhood Summit Leadership Team fundraise the majority of the cost ($40,000) of the Neighborhood Summit community engagement opportunity.

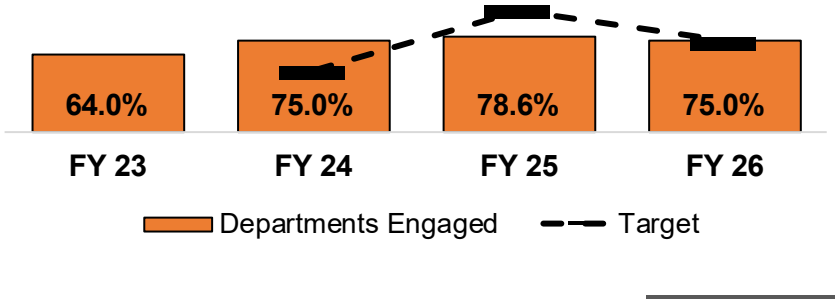
Expenditures - The majority of expenditures of OEE are the result of professional staff. In addition to the personnel costs, the OEE operates business development, neighborhood, community programs, and federal and state compliance services including but not limited to: Neighborhood Match Fund, equity reviews and policy analysis of new and existing policies, employee resource groups, 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	539,934	599,142	636,094	647,759	657,236	660,520
75001000-Supplies	8,200	8,200	25,987	25,977	25,989	25,989
81001000-Other Services and Charges	621,107	632,583	634,441	640,637	646,307	651,315
Total For Expenditures	**1,169,241**	**1,239,926**	**1,296,522**	**1,314,374**	**1,329,533**	**1,337,824**
2993-CRC-Rosa Activities						
81001000-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 27100-ADMINISTRATIVE SERVICES SUPPORT	**1,174,241**	**1,244,926**	**1,301,522**	**1,319,374**	**1,334,533**	**1,342,824**

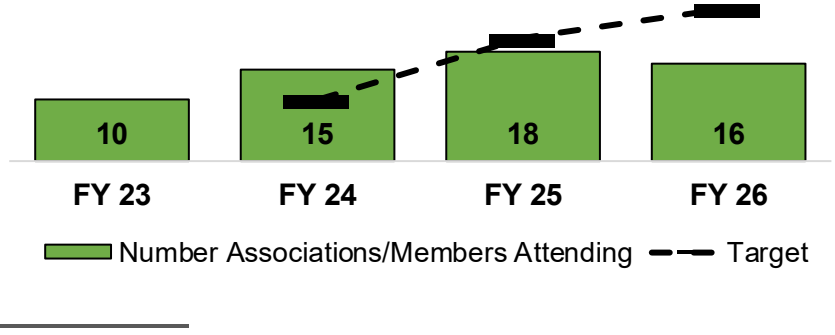
OFFICE OF EQUITY AND ENGAGEMENT

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Finalize and train all staff on equity foundations	Governmental Excellence	Percentage of departments engaged	Annually
2	Evaluate and pilot Neighborhood Leadership modules	Engaged and Connected Community	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.	Total number and type of MLBEs	Annually

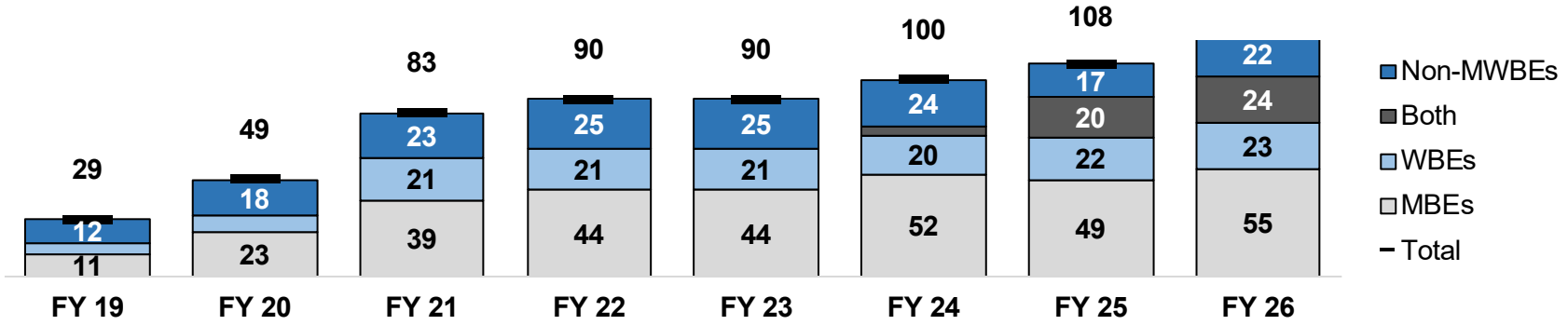
GOAL 1 – Train all staff on equity foundations



GOAL 2 – Evaluate and pilot Neighborhood Learning modules



GOAL 3 – Increase number and type of MLBEs



OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY

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 Community Based Violence Intervention and Prevention Grant which and the W.K. Kellogg Foundation Civilian Violence Prevention Grant which both support Cure Violence and OPA's Civilian Violence Intervention and Prevention programming. Outside of grant funding, the activity of the Department is primarily funded by General Fund sources of revenue (i.e., income and property taxes).

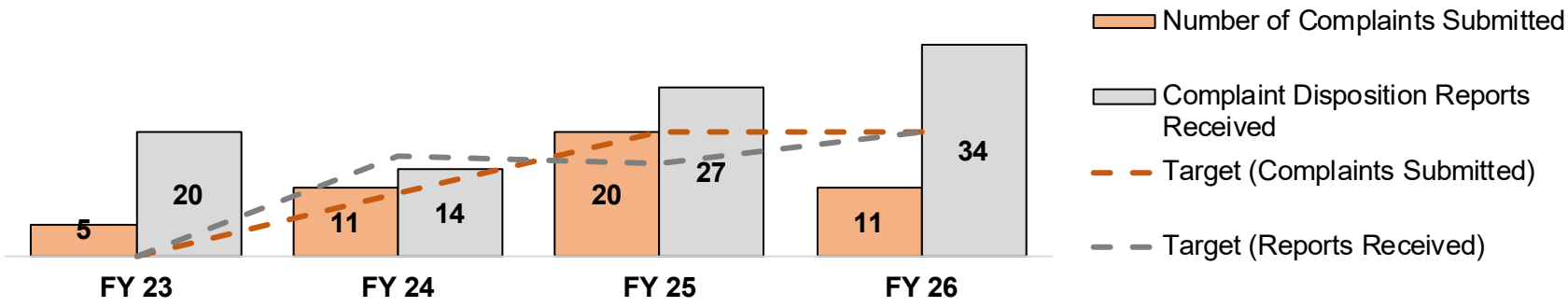
OPA's FY2027 proposed budget is a continuation budget in which approximately $806,845 of the general fund appropriations within OPA will cover the cost of five full-time personnel who are dedicated to advancing the mission and vision of the City of Grand Rapids and the Office of Oversight and Public Accountability. The largest piece of OPA's budge is the $1,721,123 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 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	676,696	789,345	847,283	860,985	874,568	883,307
75001000-Supplies	8,900	12,000	12,000	12,000	12,000	12,000
81001000-Other Services and Charges	1,970,002	2,140,297	2,144,829	2,148,917	2,152,088	2,154,729
97001000-Capital Outlays	12,000	6,000	7,000	9,000	9,000	9,000
Total For Expenditures	**2,667,598**	**2,947,642**	**3,011,112**	**3,030,902**	**3,047,656**	**3,059,036**
Total For 30800-OVERSIGHT & PUBLIC ACCOUNTABILITY	**2,667,598**	**2,947,642**	**3,011,112**	**3,030,902**	**3,047,656**	**3,059,036**

OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY

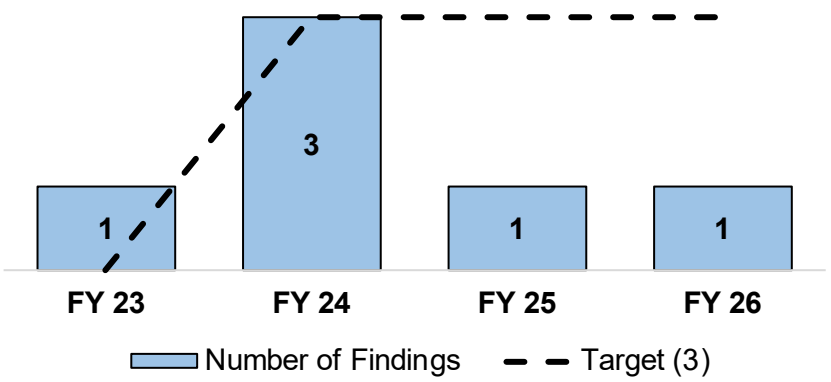
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Monitor and review the internal affairs investigations of every GRPD and GRFD complaint and provide statistical analysis of trends.	Safe Community	Number of Complaints submitted to Internal Affairs --- Complaint Disposition Reports Received from Internal Affairs	Annually
2	Evaluate and Improve Civilian Appeal Board Operations.	Safe Community	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	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	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	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>

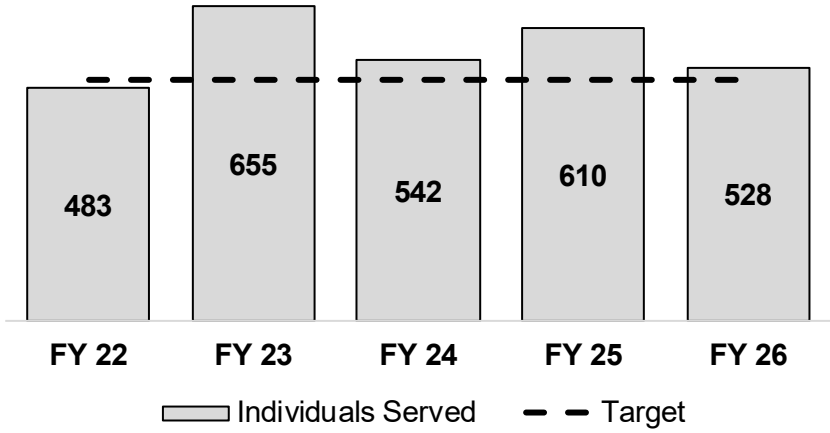


OFFICE OF OVERSIGHT AND PUBLIC ACCOUNTABILITY

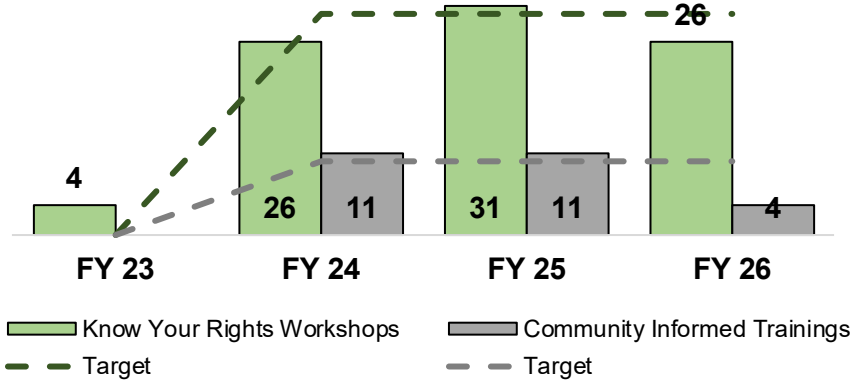
GOAL 2 – Civilian Appeal Board operations



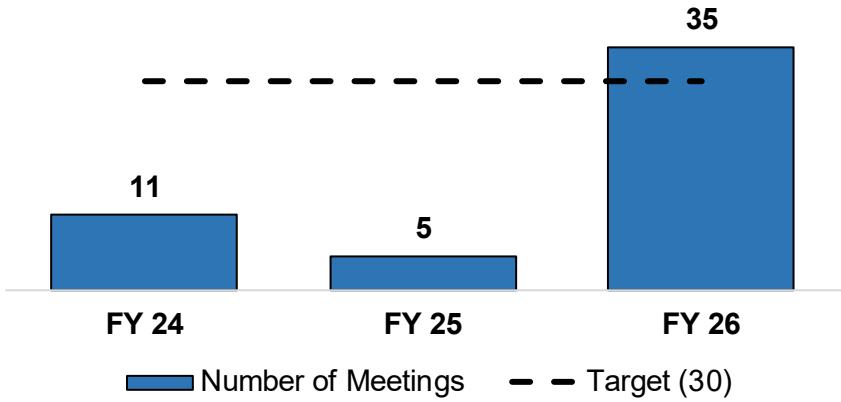
GOAL 3 – Implement expungement program



GOAL 4 – Non-enforcement contracts with Public Safety



GOAL 5 – Design a Civil Rights Youth Academy



PARKS AND RECREATION

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 FY2027 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 conservation, 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.

PARKS AND RECREATION

Capital Investment & System Planning: Create a connected network of parks, natural areas, and waterways that is accessible to all of the Grand Rapids community.
1. Expand parks and active open spaces to reduce disparities in park deficient neighborhoods.
2. Close gaps in the City's segments of regional multi-use trail system.
3. Increase accessibility and inclusivity to create diverse experiences of park spaces and foster ownership.
4. Ensure Grand Rapids riverfront parks are a recognizable icon and economic driver for the department and the city.
5. Create equitable community engagement opportunities to increase city-wide collaboration in park improvement projects.

Leadership & Employee Development: Attract, hire, train, and retain high performing employees while further identifying and developing our future leaders through the support and development of a workforce that is aligned with our mission, vision and values.
1. Strengthen internal workforce professional development.
2. Examine organizational structure and staffing strategies to ensure an adequate pipeline of quality employees.
3. Develop and maintain a workplace culture based on City and department values that improves employee communications, engagement, and satisfaction.

The Parks and Recreation Operating 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

PARKS AND RECREATION

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
75100-PARKS & RECREATION						
4010-Capital Improvement						
97001000-Capital Outlays	0	4,000,000	4,200,000	1,000,000	0	0
Total For Expenditures	**0**	**4,000,000**	**4,200,000**	**1,000,000**	**0**	**0**
4080-Parks Capital Improvement Projects						
97001000-Capital Outlays	2,335,247	2,399,411	2,391,833	2,384,460	2,378,650	2,368,873
Total For Expenditures	**2,335,247**	**2,399,411**	**2,391,833**	**2,384,460**	**2,378,650**	**2,368,873**
2080-Parks & Recreation						
71001000-Personal Services	6,670,848	7,366,811	7,762,525	7,929,689	8,042,219	8,138,456
75001000-Supplies	529,520	562,463	572,871	582,750	592,820	603,290
81001000-Other Services and Charges	7,141,855	6,976,732	6,558,276	6,745,620	6,902,540	7,023,850
97001000-Capital Outlays	180,443	166,068	89,568	95,168	163,668	144,176
99001000-Debt Service	778,125	778,500	777,625	776,000	773,625	775,375
99501000-Other Financing	1,950,176	2,076,411	2,068,833	2,061,460	2,055,650	2,045,873
Total For Expenditures	**17,250,967**	**17,926,985**	**17,829,698**	**18,190,686**	**18,530,522**	**18,731,020**
5080-Belknap Ice Arena						
81001000-Other Services and Charges	238,500	327,705	317,000	317,000	317,000	317,000
Total For Expenditures	**238,500**	**327,705**	**317,000**	**317,000**	**317,000**	**317,000**
Total For 75100-PARKS & RECREATION	**19,824,714**	**24,654,101**	**24,738,531**	**21,892,146**	**21,226,172**	**21,416,893**

PARKS AND RECREATION

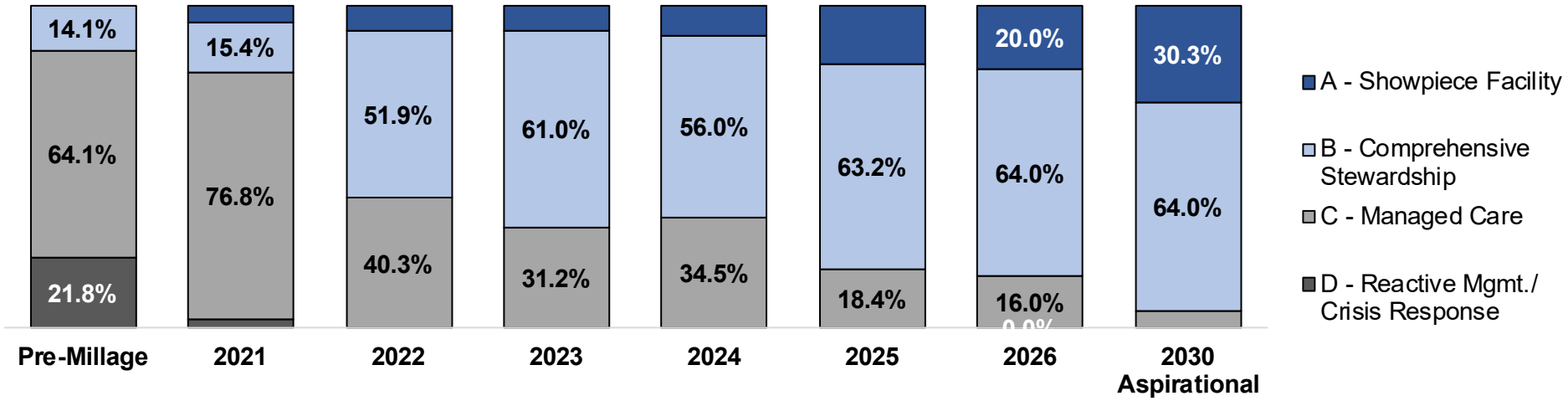
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4080-Parks Capital Improvement Projects						
97001000-Capital Outlays	1,399,000	1,077,000	520,000	513,000	350,000	375,000
Total For Expenditures	**1,399,000**	**1,077,000**	**520,000**	**513,000**	**350,000**	**375,000**
1510-Cemetery Perpetual Care						
99501000-Other Financing	191,500	161,500	139,000	129,000	129,000	129,000
Total For Expenditures	**191,500**	**161,500**	**139,000**	**129,000**	**129,000**	**129,000**
5020-Cemetery Operating						
71001000-Personal Services	704,814	757,549	798,724	816,446	832,947	843,316
75001000-Supplies	39,275	38,075	38,677	39,290	39,916	40,554
81001000-Other Services and Charges	857,827	844,829	871,977	893,307	915,306	936,829
97001000-Capital Outlays	49,400	47,300	0	5,000	5,200	0
99501000-Other Financing	1,518,325	1,196,775	589,475	632,475	469,475	494,475
Total For Expenditures	**3,169,641**	**2,884,528**	**2,298,853**	**2,386,518**	**2,262,844**	**2,315,174**
Total For 56700-CEMETERY	**4,760,141**	**4,123,028**	**2,957,853**	**3,028,518**	**2,741,844**	**2,819,174**

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
5840-Golf Course						
71001000-Personal Services	618,920	635,506	653,161	659,481	664,306	666,820
75001000-Supplies	141,301	146,191	148,687	149,441	150,209	150,993
81001000-Other Services and Charges	550,651	566,412	617,916	635,200	630,085	649,546
97001000-Capital Outlays	292,500	154,500	73,000	128,500	59,200	116,500
99501000-Other Financing	50,000	50,000	50,000	50,000	50,000	50,000
Total For Expenditures	**1,653,372**	**1,552,609**	**1,542,764**	**1,622,622**	**1,553,800**	**1,633,859**
Total For 78400-GOLF COURSE	**1,653,372**	**1,552,609**	**1,542,764**	**1,622,622**	**1,553,800**	**1,633,859**

PARKS AND RECREATION

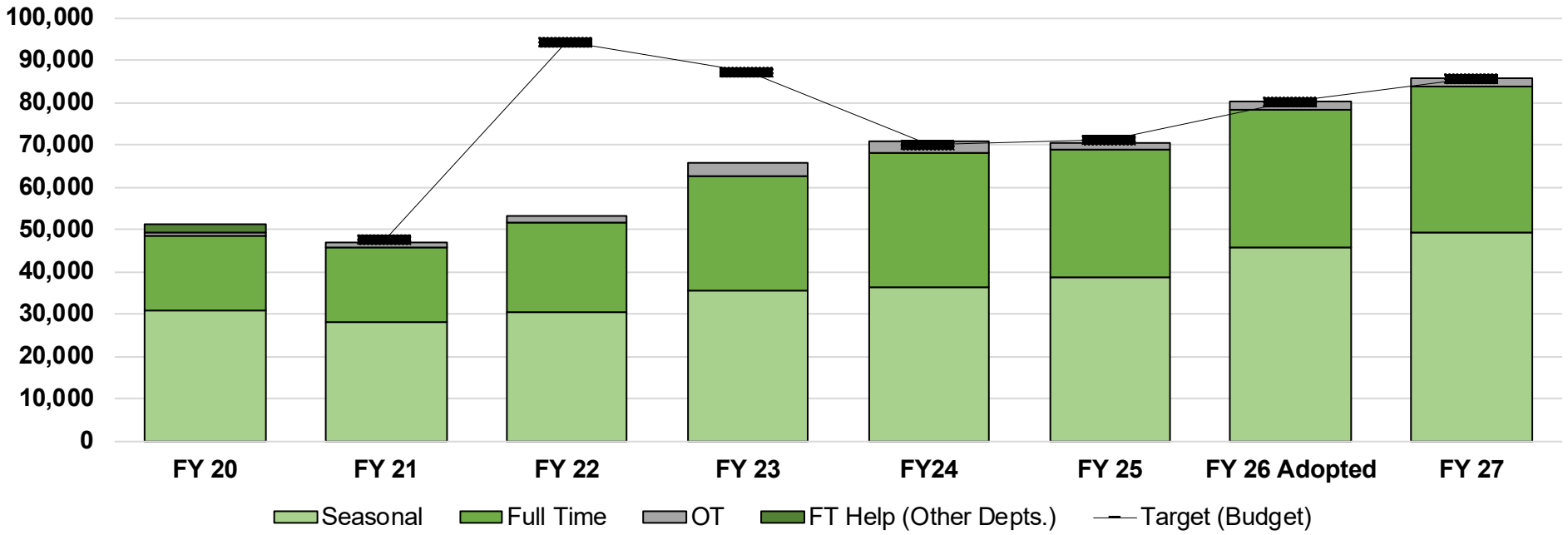
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase the grade level of the park system	Health and Environment	Grade level	Annually
2	Increase the total maintenance labor hours invested in the park system	Health and Environment	Number of labor hours	Annually
3	Increase ratio of tree plantings to tree removals each year	Health and Environment	Number of trees planted --- Number of trees removed	Annually --- Annually
4	Increase community engagement	Engaged and Connected Community	Number of attendees	Annually
5	Increase leveraged funding per year	Governmental Excellence	Funding per year	Annually
6	Increase the number of residents served through P&R programming	Health and Environment	Growth in number of participants	Annually

GOAL 1 – Increase the grade level for the park system



PARKS AND RECREATION

GOAL 2 – Increase the total maintenance labor hours invested in the park system

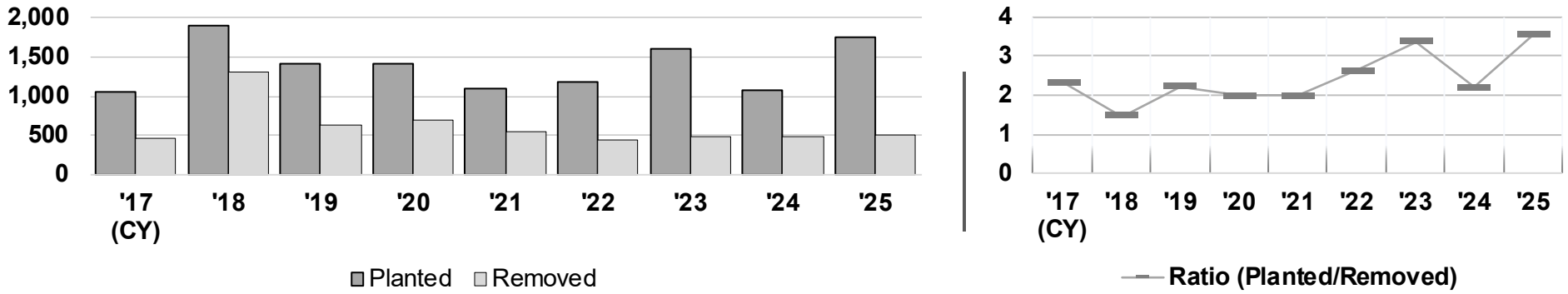


A crucial priority of the 2017 Parks Strategic Master Plan and the City's Strategic Master Plan is increasing maintenance levels of service across the park system. Maintenance levels of service influence public safety and perception of communities and the department. To achieve our target, we continue 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. The significant investment in Greenway trails, a new trail maintenance crew is included in this year’s budget request. 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.

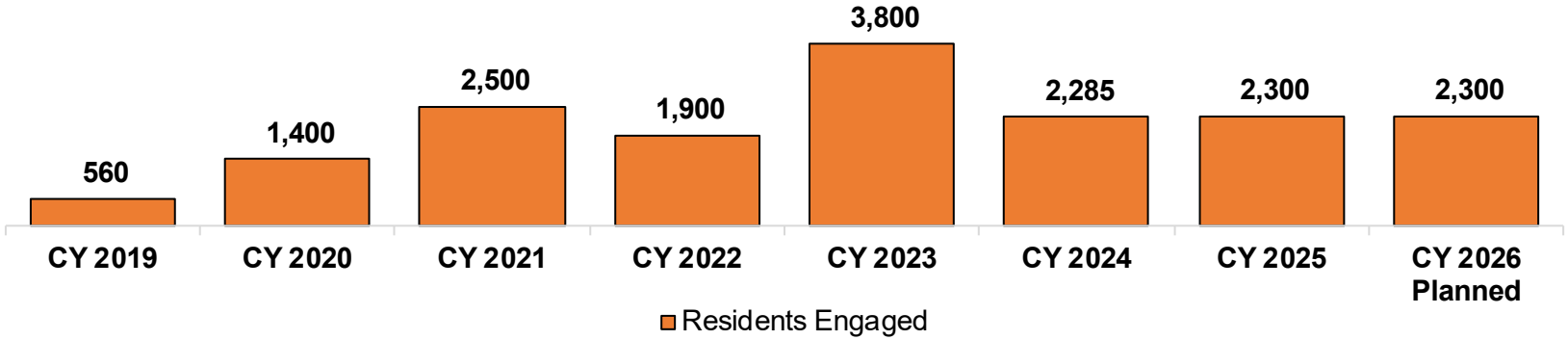
PARKS AND RECREATION

GOAL 3 – Increase the ratio of tree planting to tree removals each year



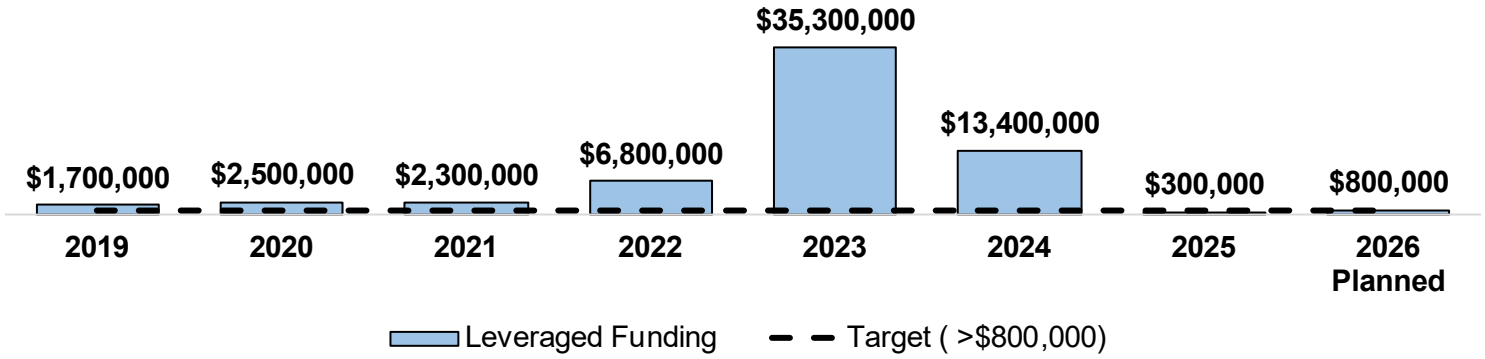
Proactive tree care and sustainable management are both crucial to creating a safe community and providing excellent service. The completion of the Priority 1 Initiative in 2019 saw the removal/pruning of over 3,000 street trees deemed the highest risk to public safety. The 2026 budget included contractual support to complete the Priority 2 tree pruning and stump grinding back-log across the system. In Q4, 2025, An Operations Management assessment was shared. This budget includes a supplemental request for additional contractual dollars to continue moving the needle on a sustainable urban forest.

GOAL 4 – Increase community engagement



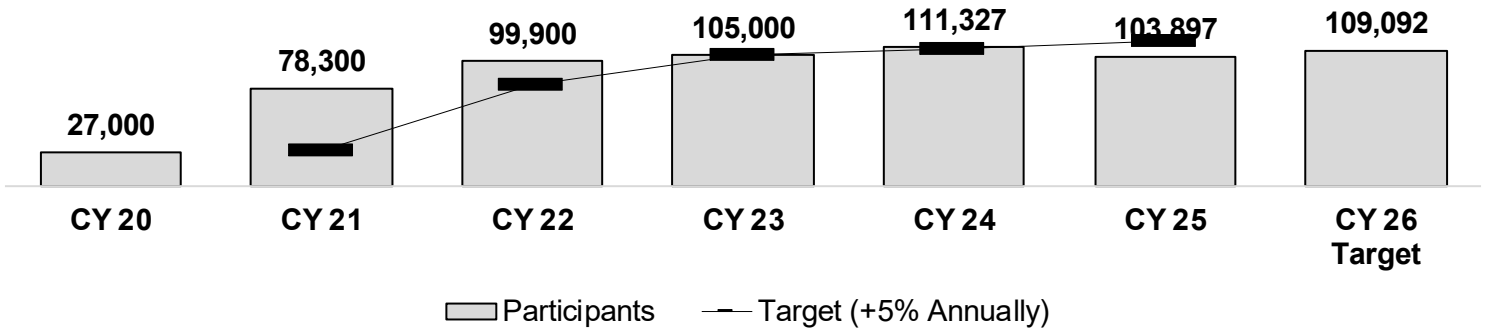
Engaging with the community and collecting public input on capital projects is crucial to increasing a sense of resident ownership and making meaningful improvements to green spaces. Through our community engagement work, we are strengthening our relationships with residents and community partners to 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 to strategically leverage outside funding. When seeking funding opportunities, we use the department's capital investment framework to ensure an equitable distribution of funding.

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 of 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.

PLANNING, DESIGN, AND DEVELOPMENT

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 (74%). The remainder of the expenses for the Department cover the facilities, technology, and equipment used by the team to perform their services.

FY 2027	Expenses	Revenue
Planning (701)	$2,768,947.00	$1,066,700.00
Building Inspections (703)	$7,135,798.00	$6,882,888.00
Total	**$9,904,745.00**	**$7,949,588.00**

PLANNING, DESIGN, AND DEVELOPMENT

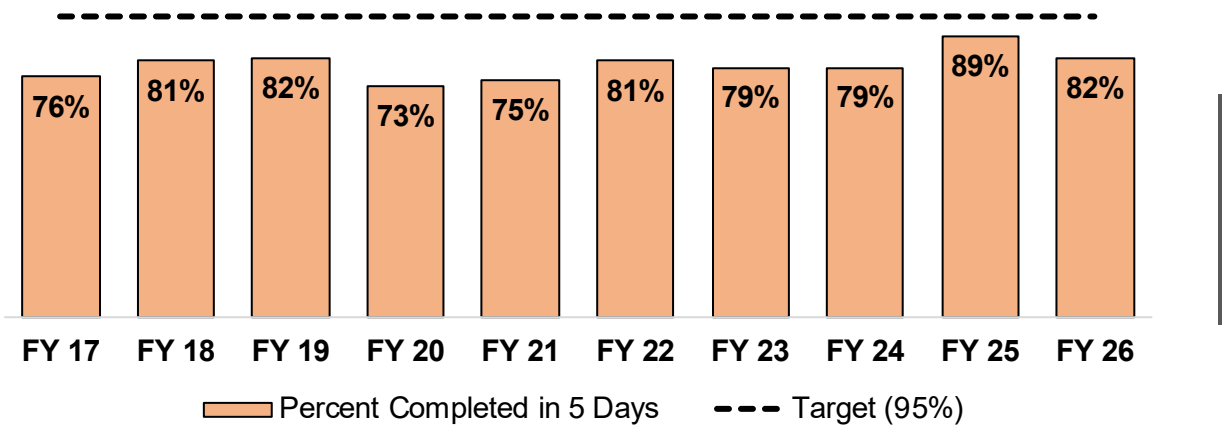
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
70300-BUILDING INSPECTIONS						
2490-Building Inspections						
71001000-Personal Services	4,932,527	5,259,419	5,564,567	5,656,824	5,707,854	5,749,516
75001000-Supplies	55,700	56,200	57,400	58,000	58,500	58,500
81001000-Other Services and Charges	1,613,432	1,650,579	1,607,080	1,646,002	1,685,018	1,718,932
97001000-Capital Outlays	233,800	164,600	165,100	165,100	165,100	165,100
99501000-Other Financing	5,000	5,000	5,000	5,000	5,000	5,000
Total For Expenditures	**6,840,459**	**7,135,798**	**7,399,147**	**7,530,926**	**7,621,472**	**7,697,048**
Total For 70300-BUILDING INSPECTIONS	**6,840,459**	**7,135,798**	**7,399,147**	**7,530,926**	**7,621,472**	**7,697,048**

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	1,864,364	2,065,893	2,186,778	2,227,292	2,246,830	2,266,062
75001000-Supplies	30,000	30,000	44,000	31,000	31,000	31,000
81001000-Other Services and Charges	534,159	519,978	527,893	536,884	546,000	554,079
97001000-Capital Outlays	192,400	147,500	109,500	109,500	109,500	109,500
99501000-Other Financing	5,101	5,576	5,576	5,576	5,744	5,744
Total For Expenditures	**2,626,024**	**2,768,947**	**2,873,746**	**2,910,252**	**2,939,074**	**2,966,385**
Total For 70100-PLANNING	**2,626,024**	**2,768,947**	**2,873,746**	**2,910,252**	**2,939,074**	**2,966,385**

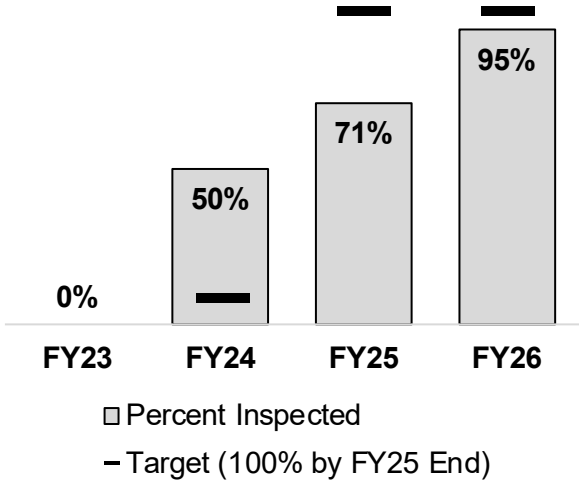
PLANNING, DESIGN, AND DEVELOPMENT

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Process 95% of all plan reviews within 5 business days through FY 2026.	Economic Prosperity and Affordability .	Percent of application reviews completed in 5 days	Annually
2	Inspect all CPTED sites by end of FY 2025.	Safe Community	Number of sites inspected	Annually
3	Reduce the number of review cycles through proactive customer engagement.	Economic Prosperity and Affordability	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	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	Total number of housing units	Annually

GOAL 1 – Percentage of plan reviews completed within 5 business days

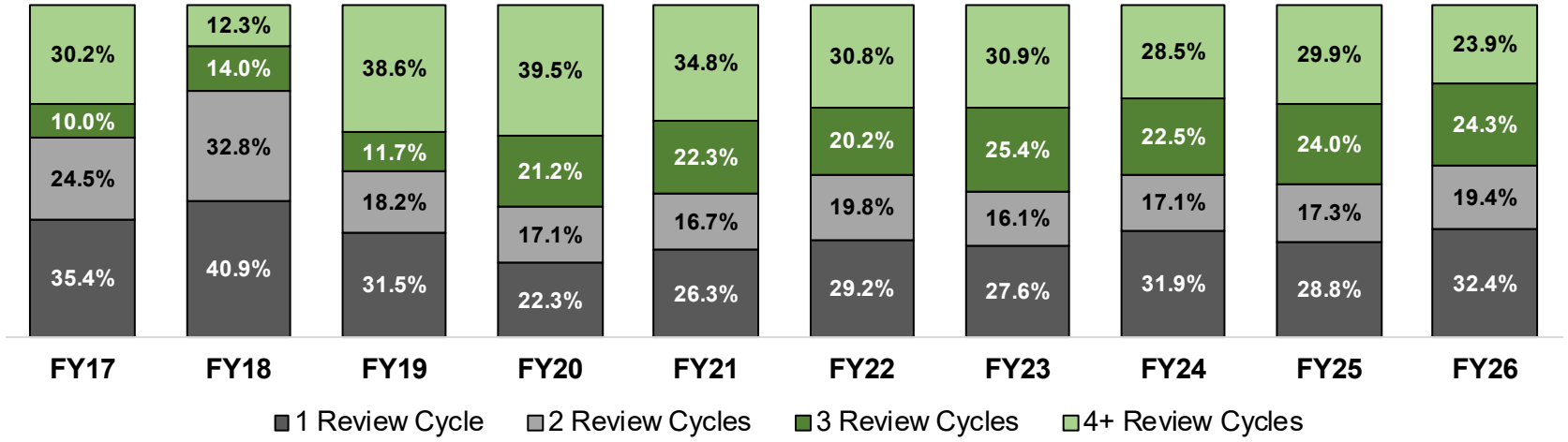


GOAL 2 – CPTED sites inspected

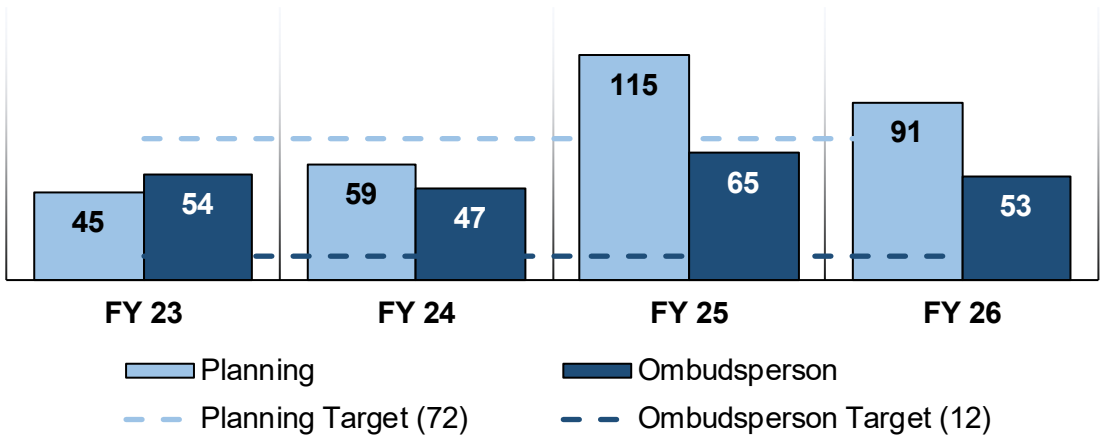


PLANNING, DESIGN, AND DEVELOPMENT

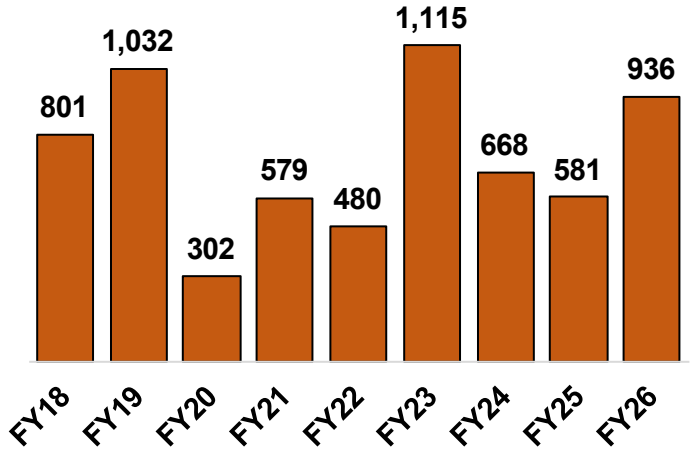
GOAL 3 – Reduce the number of review cycles



GOAL 4 – Community meetings attended



GOAL 5 – New units



POLICE DEPARTMENT

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. The department is committed to improving police-community relations. For example, GRPD continues to implement Data Informed Community Engagement (DICE), attends countless community meetings throughout the year, and has reinstated the community officer program.

The GRPD strives to maintain the highest standards of law enforcement service through accreditation by the Commission on Accreditation for Law Enforcement Standards (CALEA). Less than 13 agencies in Michigan—and only 5% of agencies globally—meet the rigorous standards set by CALEA.

GRPD is authorized for 312 sworn officer positions and 36 non-sworn professional staff to serve a community of approximately 200,000. It responds to more than 100,000 for service annually. To reach full staffing in Fiscal Year 2027 (FY27), GRPD is investing in recruiting through trips to HBCUs, sponsoring two police academy classes, and expanding training opportunities for personnel.

Revenue Sources – The GRPD revenue sources total approximately $1.36 million, which is roughly 1% of General Fund appropriations. The remainder of its 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 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 FY2027 appropriations totaling approximately $479,930 including: Michigan Justice Training, Drug Law Enforcement, Federal Forfeitures – Department of Justice, and Federal Forfeitures – Treasury.

Expenditures – Personnel costs account for about 80% of the GRPD budget. Other major expenses include internal service charges for IT, fleet, facilities, insurance, and external charges for training, equipment, and supplies. The department's FY27 request from the Capital Improvement Fund includes CJIS-compliant radio encryption ($515,750). Future requests include: mobile command post, furniture upgrades, radio replacement, new bomb squad and tactical trucks, and real-time crime center.

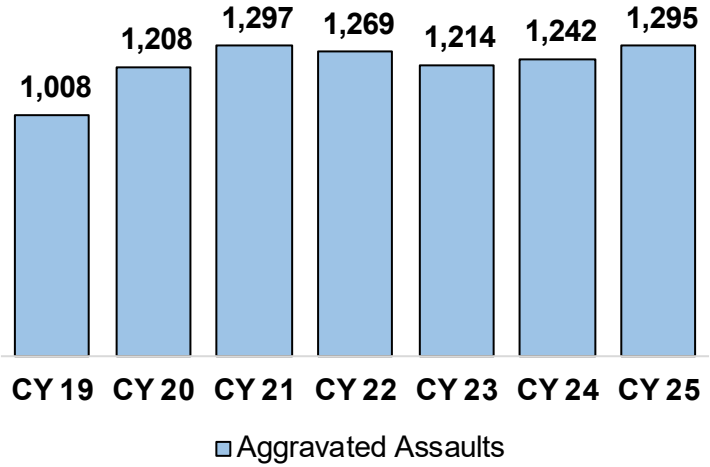
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Utilize data driven strategies to reduce gun violence	Safe Community	Non-fatal Aggravated Assaults	Annually
2	Have a police officer assigned to each beat	Safe Community	Officers assigned to beats	Twice Annually
3	Develop training that increases performance and improves safety	Safe Community	Number of personnel training in Crisis Intervention Training (CIT)	Annually
4	Increase community engagement and recruiting efforts	Safe Community	Number of Community Engagement Unit events attended	Annually

POLICE DEPARTMENT

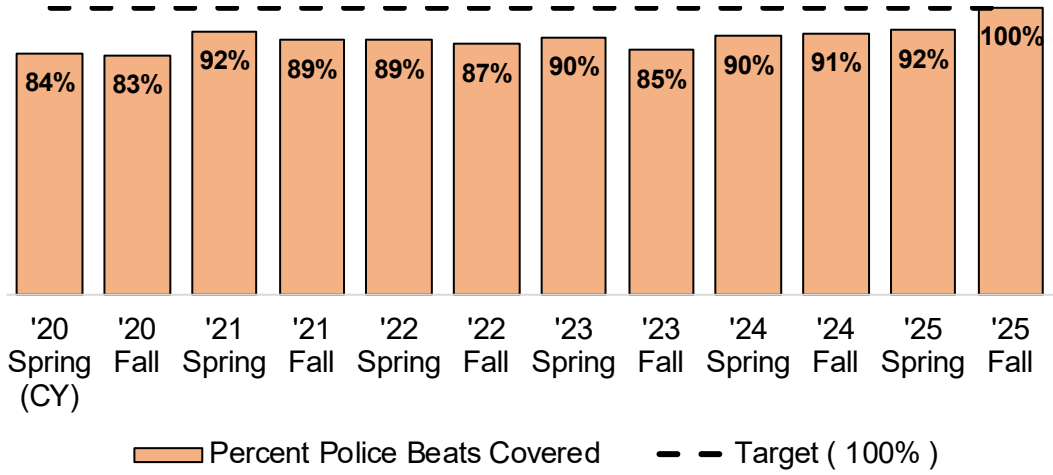
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
97001000-Capital Outlays	49,000	515,750	1,095,000	1,235,000	1,475,000	1,235,000
Total For Expenditures	**49,000**	**515,750**	**1,095,000**	**1,235,000**	**1,475,000**	**1,235,000**
1010-General Operating Fund						
71001000-Personal Services	55,230,524	60,907,867	65,005,328	66,973,175	67,851,840	68,586,143
75001000-Supplies	1,530,556	1,350,721	1,480,582	1,584,702	1,593,682	1,626,301
81001000-Other Services and Charges	11,581,570	12,452,894	12,713,917	13,216,227	13,656,510	14,058,946
97001000-Capital Outlays	310,948	685,832	269,956	302,737	333,358	421,076
Total For Expenditures	**68,653,598**	**75,397,314**	**79,469,783**	**82,076,841**	**83,435,390**	**84,692,466**
2622-Federal Forfeitures-Dept of Justice						
81001000-Other Services and Charges	20,000	20,000	20,000	20,000	20,000	20,000
97001000-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**
2623-Federal Forfeitures-Treasury Dept						
97001000-Capital Outlays	0	75,000	0	0	0	0
Total For Expenditures	**0**	**75,000**	**0**	**0**	**0**	**0**
2624-MET-Dept of Justice						
75001000-Supplies	4,000	1,399	0	0	0	0
81001000-Other Services and Charges	6,000	0	0	0	0	0
97001000-Capital Outlays	7,088	0	0	0	0	0
Total For Expenditures	**17,088**	**1,399**	**0**	**0**	**0**	**0**
2650-Drug Law Enforcement-State-Local						
75001000-Supplies	16,551	17,046	17,558	18,084	18,627	19,183
81001000-Other Services and Charges	155,199	156,485	157,827	159,211	160,638	162,108
97001000-Capital Outlays	80,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	**251,750**	**253,531**	**255,385**	**257,295**	**259,265**	**261,291**
2720-Michigan Justice Training						
81001000-Other Services and Charges	55,000	80,000	80,000	80,000	80,000	80,000
Total For Expenditures	**55,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**
Total For 30100-POLICE DEPARTMENT	**69,096,436**	**76,392,994**	**80,970,168**	**83,719,136**	**85,319,655**	**86,338,757**

POLICE DEPARTMENT

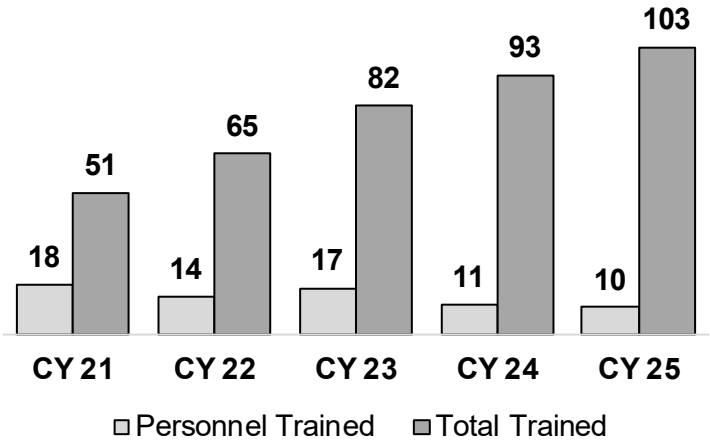
GOAL 1 – Utilize data driven strategies to reduce gun violence



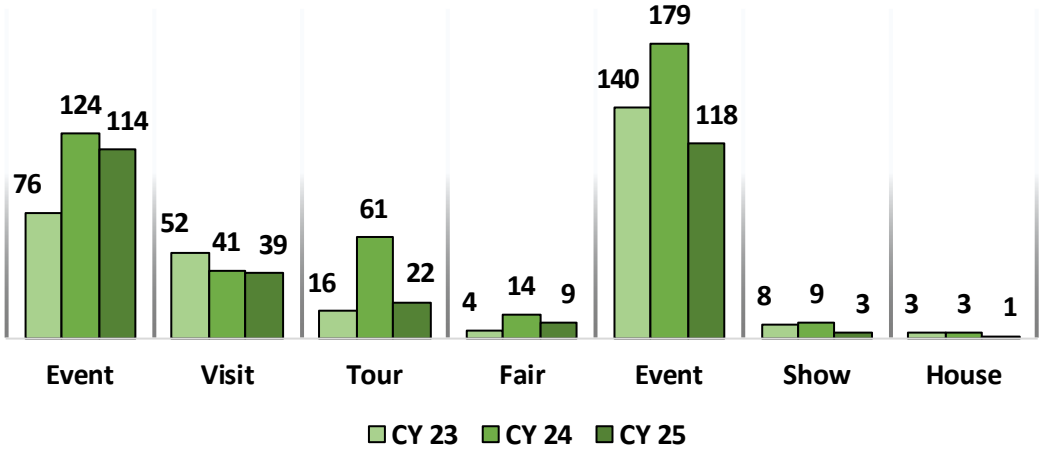
GOAL 2 – Percent police beats covered



GOAL 3 – GRPD Crisis Intervention Training (CIT)



GOAL 4 – Increase community engagement and recruiting efforts



PUBLIC WORKS

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 our community, maintain a cost-effective operation, protect the City's infrastructure investments and be a model of innovation. Continue the summer paving in the Street Maintenance division, improving employee culture and assisting the vital streets program to achieve it strategic goals.

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 a new food scrap composting program that will divert material from the waste stream and give it back to the community.

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 offsets other non-revenue generating 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.

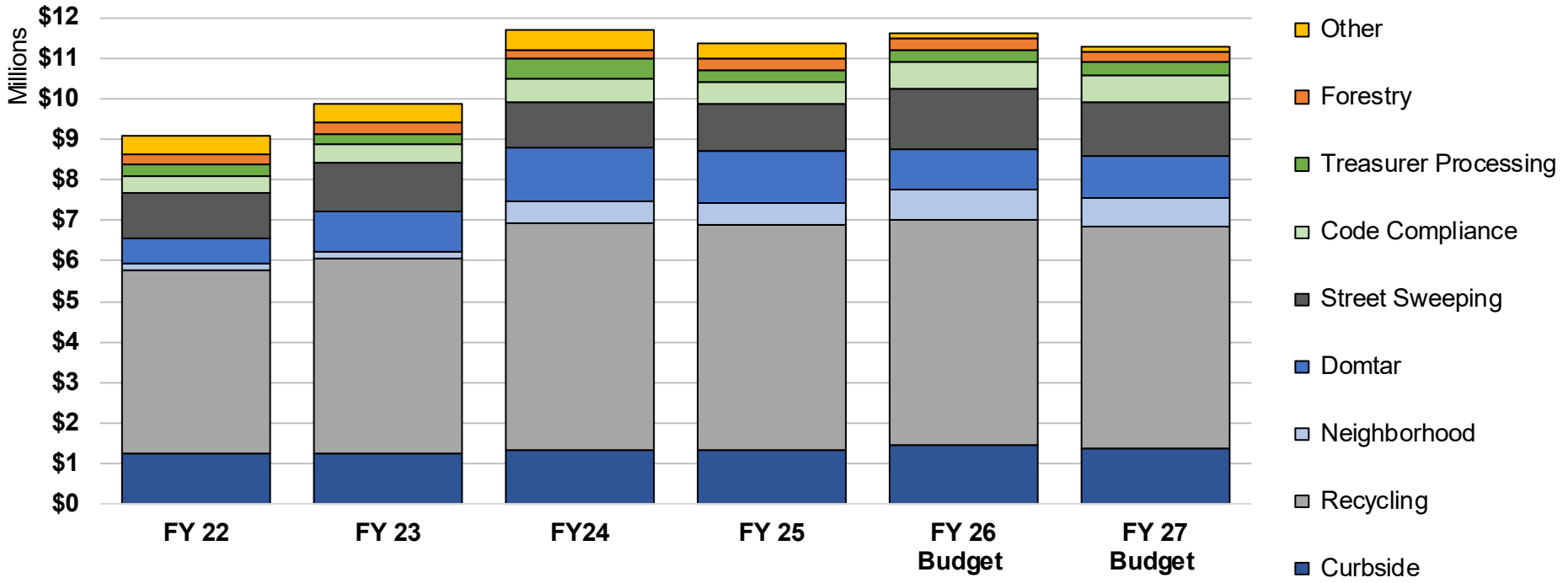
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
2260-Refuse Collection						
71001000-Personal Services	5,269,436	5,717,304	6,073,661	6,219,238	6,342,644	6,441,445
75001000-Supplies	610,625	574,120	644,097	656,793	671,645	672,095
81001000-Other Services and Charges	14,402,309	13,031,775	14,308,060	14,727,376	15,185,289	15,497,410
97001000-Capital Outlays	99,800	260,200	91,411	91,983	92,567	92,567
99501000-Other Financing	412,278	559,203	542,842	536,762	529,076	524,029
Total For Expenditures	**20,794,448**	**20,142,602**	**21,660,071**	**22,232,152**	**22,821,221**	**23,227,546**
Total For 52800-REFUSE	**20,794,448**	**20,142,602**	**21,660,071**	**22,232,152**	**22,821,221**	**23,227,546**

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
44900-STREETS						
4090-Vital Streets Capital Fund						
97001000-Capital Outlays	18,846,438	18,118,409	18,549,296	18,995,079	19,409,413	19,960,117
99501000-Other Financing	350,000	375,000	400,000	425,000	450,000	450,000
Total For Expenditures	**19,196,438**	**18,493,409**	**18,949,296**	**19,420,079**	**19,859,413**	**20,410,117**
2020-Major Streets						
71001000-Personal Services	3,071,936	3,170,475	3,356,746	3,428,352	3,481,243	3,528,868
75001000-Supplies	1,867,350	1,882,807	1,926,646	1,984,260	2,043,220	2,103,948
81001000-Other Services and Charges	4,540,451	4,336,158	4,708,421	4,888,695	5,056,532	5,204,349
97001000-Capital Outlays	306,128	307,700	55,000	55,000	55,000	55,000
99001000-Debt Service	745,785	743,010	746,335	310	310	310
99501000-Other Financing	575,581	2,350,731	3,099,808	3,375,735	2,874,345	2,874,345
Total For Expenditures	**11,107,231**	**12,790,881**	**13,892,956**	**13,732,352**	**13,510,650**	**13,766,820**
2030-Local Streets						
71001000-Personal Services	1,969,492	2,145,283	2,272,846	2,324,234	2,361,526	2,395,250
75001000-Supplies	1,295,850	1,882,807	1,374,795	1,402,291	1,402,291	1,402,291
81001000-Other Services and Charges	1,664,589	1,698,433	1,695,386	1,755,826	1,809,707	1,856,319
97001000-Capital Outlays	306,128	307,700	55,000	55,000	55,000	55,000
99501000-Other Financing	-125,000	-60,000	0	0	0	0
Total For Expenditures	**5,111,059**	**5,974,223**	**5,398,027**	**5,537,351**	**5,628,524**	**5,708,860**
2040-Vital Streets-Major						
99001000-Debt Service	2,126,750	0	0	0	0	0
99501000-Other Financing	19,871,438	19,168,409	19,624,296	20,095,079	20,534,413	21,085,117
Total For Expenditures	**21,998,188**	**19,168,409**	**19,624,296**	**20,095,079**	**20,534,413**	**21,085,117**
Total For 44900-STREETS	**57,412,916**	**56,426,922**	**57,864,575**	**58,784,861**	**59,533,000**	**60,970,914**

PUBLIC WORKS

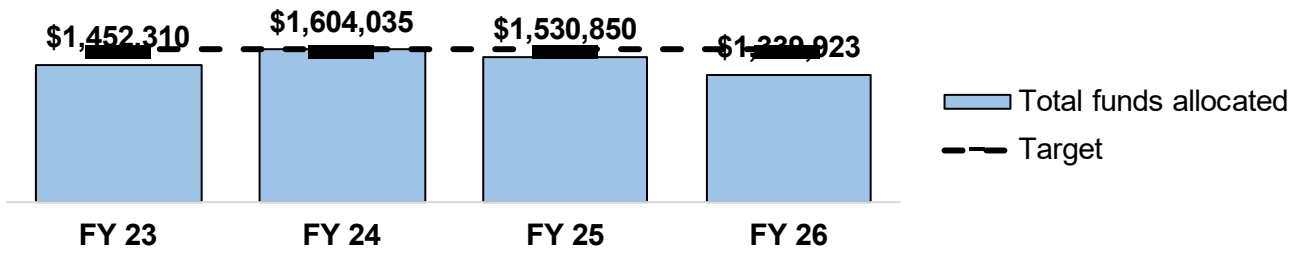
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Refuse Millage Operational Costs	Governmental Excellence	Cost by function	Annually
2	Continued Work with Vital Streets Program	Mobility	Total funds allocated for streets overlays	Annually
3	Trench Repair Program	Governmental Excellence	Average cost per trench	Annually
4	GRCC Public Works Academy	Governmental Excellence .	Job placement percent	Annually
5	Minimize recycling contamination within the city	Health and Environment	Contamination % per ton	Annually
6	Reduce the number of refuse and recycling misses	Governmental Excellence	Percent of total tips	Annually

GOAL 1 – Refuse Millage Operational Costs

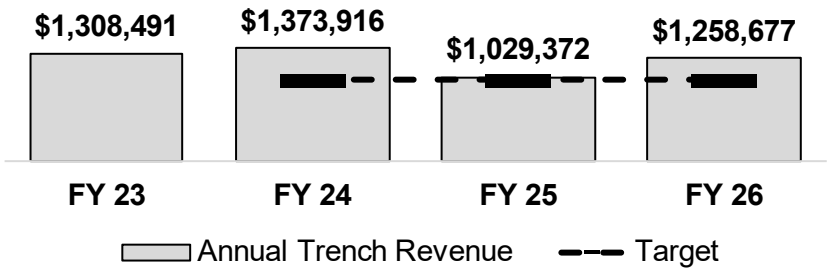


PUBLIC WORKS

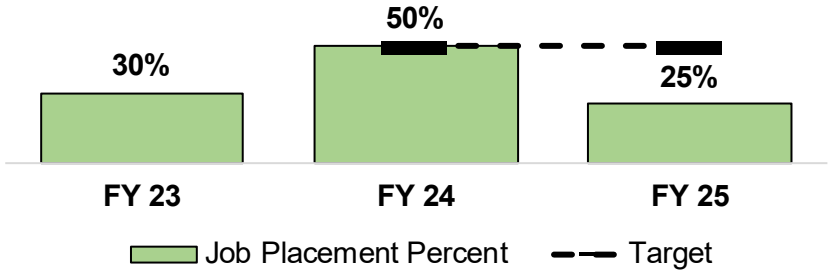
GOAL 2 – Continued work with Vital Streets program



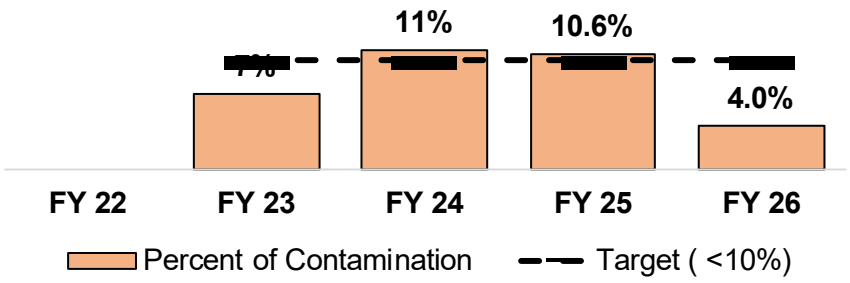
GOAL 3 – Trench repair program



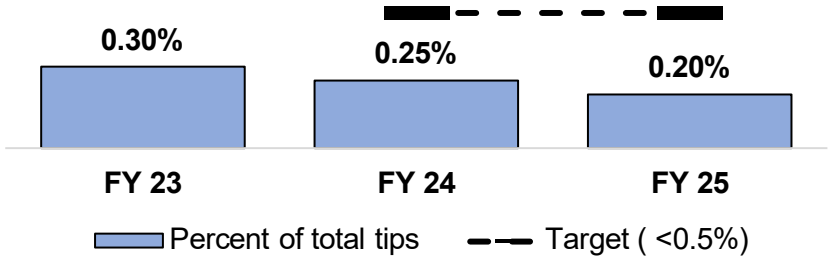
GOAL 4 – GRCC Public Works Academy



GOAL 5 – Minimize recycling contamination



GOAL 6 – Reduce refuse and recycling misses



PURCHASING

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. 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 FY27 follows the Budget instructions, without significant change from FY26.

Personnel: The Purchasing office has not experienced any major staff turnover over the past two years, with a roster of a City Purchasing Agent, two Buyer positions, a Administrative Aide position (replacing a vacant Buyer position), and a Surplus Asset Coordinator (Impound Lot Manager); the Administrative Aide position is a shared position with the Fiscal Services – Budget Office. While still fairly new to the positions, staff as a whole continue to gain knowledge and experience within their job duties, keeping fantastic attitudes and commitments despite the daily grind; it is expected that the commitment and attitudes will continue on an upward trend, providing continued exceptional service to the City leading to on-going, positive results in the future.

Expenditures: The Purchasing Department's largest expenditures are for personnel costs and internal services charges from other City departments; total expenditures have been consistently maintained through previous fiscal years, with an increase for FY27 attributed to new labor rates and costs based on new labor agreements. Expenditure targets as instructed for the GOF have been met.

The Impound Lot's largest expenditures relate to the towing and security services component of the operation, personnel costs, and an operating transfer to Police (based on labor costs from existing labor agreements) for their roles in the impound process which have increased from FY26. Contractual expenses have stabilized compared to the previous year. Towing costs will remain static for the next two years, and costs related to security guard services have decreased through lower hourly rates through a new contractor; other expenses include costs related to property and equipment maintenance, upkeep, and replacement, as well as a large increase in the A-87 Allocation cost.

Revenue Sources: The Purchasing Department does not generate any sources of revenue.

The Impound Lot/Vehicle Storage Fund revenue is generated through the collection of "Impound Fees" and "Daily Storage Fees" for impound processes, in addition to proceeds from the sale of abandoned vehicles via public auction or scrap. The Fund experienced losses in previous years due to reduced revenues coupled with continued increases to expenses, without a comparable fee increase; however, the one-time fee increases for FY26 had the expected positive impact of right-sizing the Fund, greatly alleviating expected losses while projecting minimal future gains. For FY27, the Vehicle Storage Fund is requesting the standard 3% fee increase.

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; and 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. No additional expenses are forecast to maintain this level of customer service.

PURCHASING

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, sometimes all at the same time. The fee increases for FY26 have contributed to a higher-level of security guard services at a lower rate while providing staff that has a higher level of education, additional training, and skills to better serve customers as well as management, reducing guard turnover (through increased wage rates). Impound Lot facility maintenance and improvements continue to be completed (including annual re-grading of lot surfaces, new LED lighting, and gate and camera upgrades) on an annual basis.

Additionally, Purchasing and Impound staff continue to complete various customer-service course offerings in the City LMS (such as Customer Service, Dealing with Difficult Customers, Focusing on the Customer, LEAD NOW: Customer Focus, and The Role of Customer Service course offerings), further sharpening and enhancing customer service knowledge and skills.

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	385,692	414,940	440,928	445,333	446,551	448,471
75001000-Supplies	13,800	10,000	10,000	10,000	10,000	10,000
81001000-Other Services and Charges	149,191	140,985	144,967	149,253	153,667	157,684
97001000-Capital Outlays	2,000	2,000	2,000	2,000	2,000	2,000
Total For Expenditures	**550,683**	**567,925**	**597,895**	**606,586**	**612,218**	**618,155**
2320-Vehicle Storage Facility						
71001000-Personal Services	176,424	181,640	191,238	193,765	194,597	195,863
75001000-Supplies	2,000	2,000	2,000	2,000	2,000	2,000
81001000-Other Services and Charges	793,483	660,811	670,387	684,958	703,151	718,347
97001000-Capital Outlays	20,500	20,500	19,000	19,000	19,000	19,000
99501000-Other Financing	200,162	193,624	201,954	209,255	214,694	220,035
Total For Expenditures	**1,192,569**	**1,058,575**	**1,084,579**	**1,108,978**	**1,133,442**	**1,155,245**
Total For 23300-PURCHASING	**1,743,252**	**1,626,501**	**1,682,475**	**1,715,564**	**1,745,660**	**1,773,400**

PURCHASING

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Ensure that 75% of Purchasing employees hold professional certifications.	Governmental Excellence	Percent complete	Annually
2	Maintain percent of impounded vehicles reclaimed by owner to support total cost recovery of the operation.	Governmental Excellence	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	Average revenue per auctioned vehicle	Annually

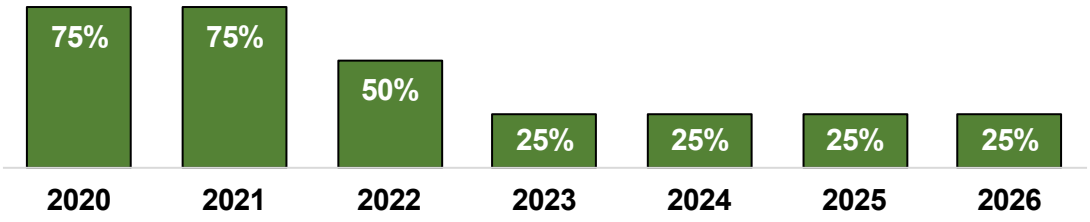
GOAL 1 – <u>Ensure that 75 percent of purchasing employees hold professional certifications</u>

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).

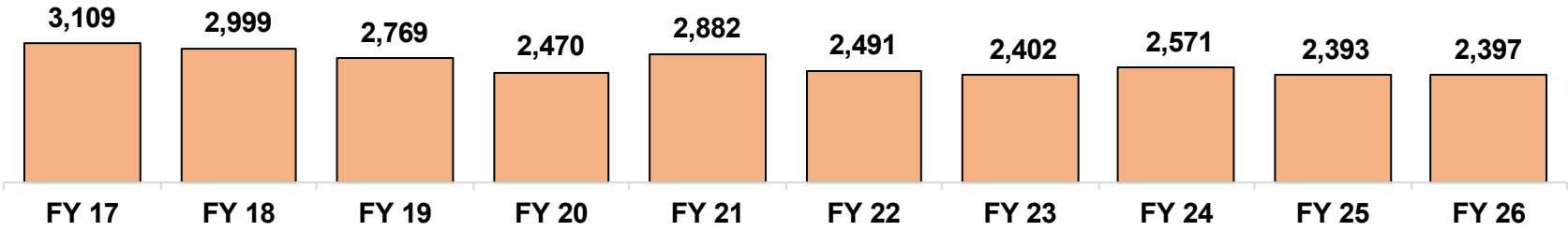
Certification requires continual professional development and education in the public procurement field to obtain and retain certifications. We will continue to be members of NIGP and MPPOA to network with peers and attend procurement training classes offered through these organizations that are required 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.

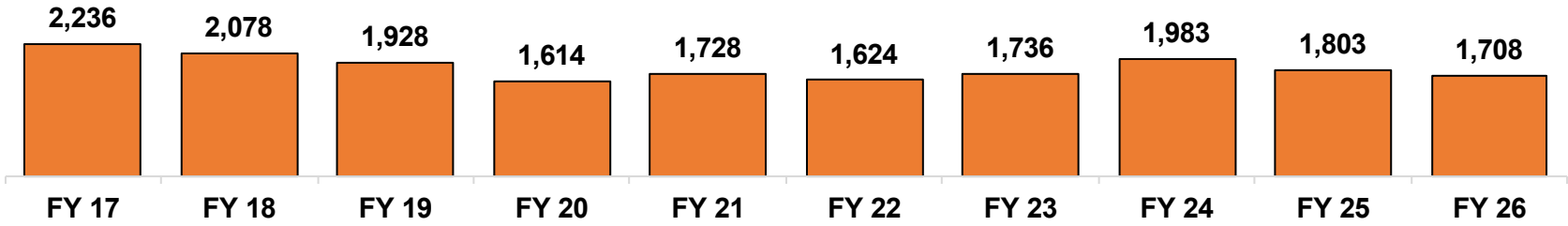


PURCHASING

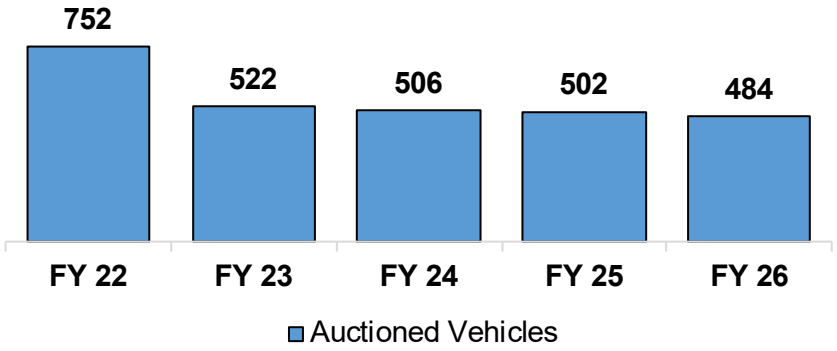
GOAL 2A – Receive and process Impounded vehicles (Impounded)

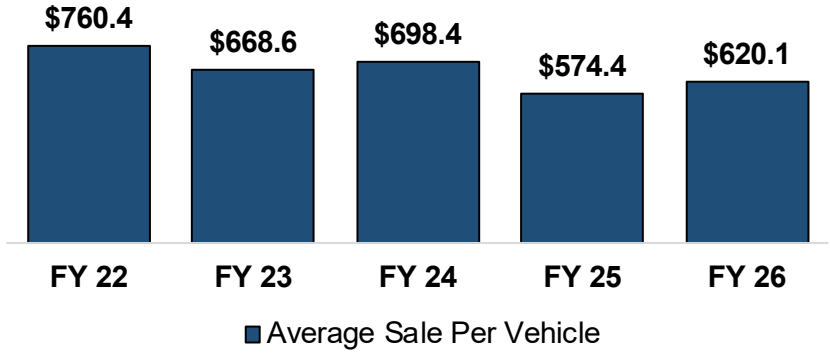


GOAL 2B – Maintain sufficient percent of impounded vehicles reclaimed by owner to support cost recovery (Released)



GOAL 3 – Number and average revenue per auctioned vehicle





STORMWATER

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.

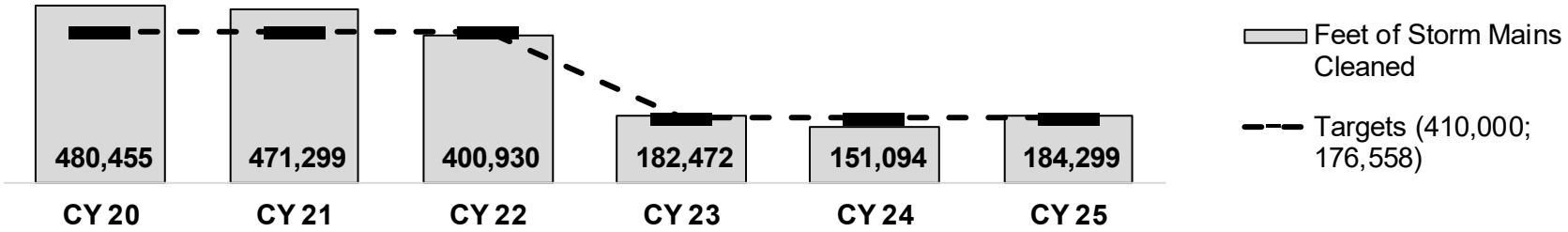
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Clean storm sewer mains to meet EGLE metrics and City's Level of Service goals.	Health and Environment	Feet per year	Annually
2	Clean catch basins to meet EGLE metrics and City's Level of Service goals.	Health and Environment	Number of catch basins cleaned	Annually
3	Televise storm mains as part of Stormwater Asset Management Program and vital streets work.	Health and Environment	Feet per year	Annually

STORMWATER

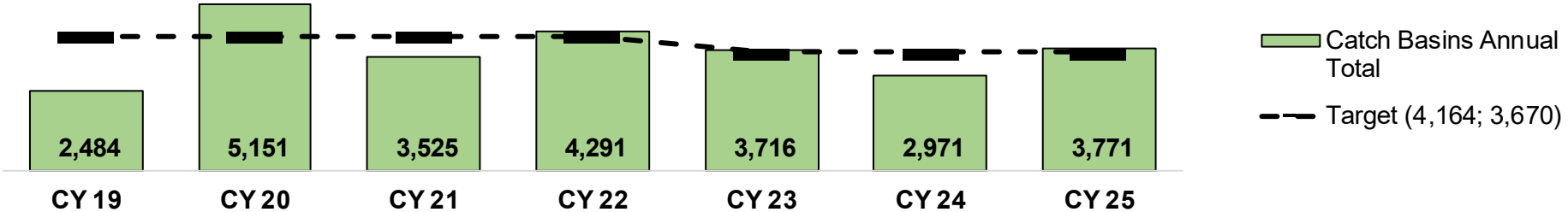
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
4010-Capital Improvement						
97001000-Capital Outlays	1,390,000	1,477,000	1,475,000	1,400,000	1,490,000	1,450,000
Total For Expenditures	**1,390,000**	**1,477,000**	**1,475,000**	**1,400,000**	**1,490,000**	**1,450,000**
1010-General Operating Fund						
71001000-Personal Services	858,684	907,992	975,373	998,561	1,013,291	1,021,886
75001000-Supplies	14,150	14,940	14,940	14,940	14,940	14,940
81001000-Other Services and Charges	1,507,851	1,530,630	1,535,581	1,608,830	1,609,141	1,622,421
97001000-Capital Outlays	20,000	15,000	21,000	16,000	21,000	16,000
99501000-Other Financing	27,327	28,694	30,129	31,636	33,218	33,218
Total For Expenditures	**2,428,012**	**2,497,256**	**2,577,023**	**2,669,967**	**2,691,590**	**2,708,465**
2020-Major Streets						
71001000-Personal Services	328,289	348,138	367,571	373,456	377,546	381,668
75001000-Supplies	11,000	11,500	11,500	11,500	11,500	11,500
81001000-Other Services and Charges	291,271	321,214	330,117	342,729	356,802	371,771
97001000-Capital Outlays	32,887	32,887	33,000	33,000	35,000	35,000
99501000-Other Financing	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000
Total For Expenditures	**653,447**	**703,739**	**732,188**	**750,685**	**770,848**	**789,939**
2030-Local Streets						
71001000-Personal Services	551,259	585,702	619,549	629,922	638,283	645,594
75001000-Supplies	15,500	15,965	16,443	16,937	17,445	17,445
81001000-Other Services and Charges	354,209	361,171	376,237	394,031	411,619	420,018
97001000-Capital Outlays	17,000	18,000	19,000	20,000	22,000	23,000
99501000-Other Financing	-16,000	-20,000	-20,000	-20,000	-22,000	-22,000
Total For Expenditures	**921,968**	**960,838**	**1,011,229**	**1,040,890**	**1,067,347**	**1,084,057**
Total For 53300-STORMWATER	**5,393,427**	**5,638,833**	**5,795,440**	**5,861,542**	**6,019,784**	**6,032,461**

STORMWATER

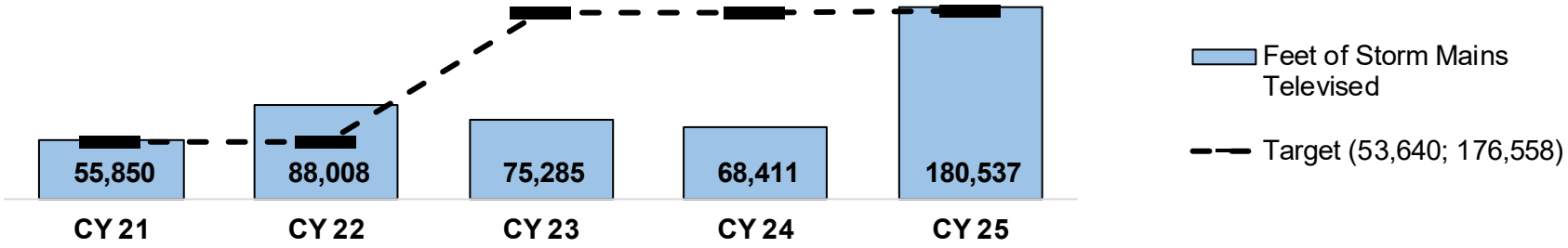
GOAL 1 – Clean Storm Sewer Mains to Meet EGLE Metrics and City's Level of Service Goals



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



TREASURER

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, 2025, the City of Grand Rapids has more than $700M 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.

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 (84.5%) being made through electronic channels

Property Tax Structure					
1	Ad Valorem roll	81	Brownfield Redevelopment Authorities	1	Tax Increment Finance Authority
>1	Renaissance Zone	2	Local Development Finance Authorities	6	Corridor Improvement Authorities
>1	Smart Zone	16	Downtown Development Authority Districts	71	PILOTs (Payment in Lieu of Tax)
7	School Districts	New	Opportunity Zone		

Expenditures – The departmental expenditures are primarily associated with personnel costs and credit card/bank processing fees. The administration of the City's tax roll (63,000+ parcels) with annual billing greater than $320M 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.

TREASURER

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 $3.2M; 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 27-31, budgeted interest rates are planned to be 3.25%, 3.00%, 2.75%, 2.50%, and 2.50%. This projection was created in December 2025. The Fed projecting two reductions of the Fed funds rate in 2026. We are projecting interest revenues to be $19.8M, $17.9M, and $16.0M 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 and passed in FY 26.

FY 27 Focus Areas as Requested by the City Manager
• Maintain Fiscal Sustainability
• Ongoing refinement in Oracle System (Several staff members are subject matter experts.)
• Reimagine Materials Management Program (Refuse, Rubicon, and Reimaging a 100% Residential Service)
• Government Excellence – Innovation with RFP for Imaging Software
• Government Excellence – Payment Card Industry DSS Compliance - validating credit card security - payments
• Government Excellence – Third-Party Vendor Verification Solution - Accounts Payable/Fiscal Svcs
• Government Excellence – Cash Flow Forecasting Solution - new feature w/predictive analytics
• Continually Improve Customer Service and Experience

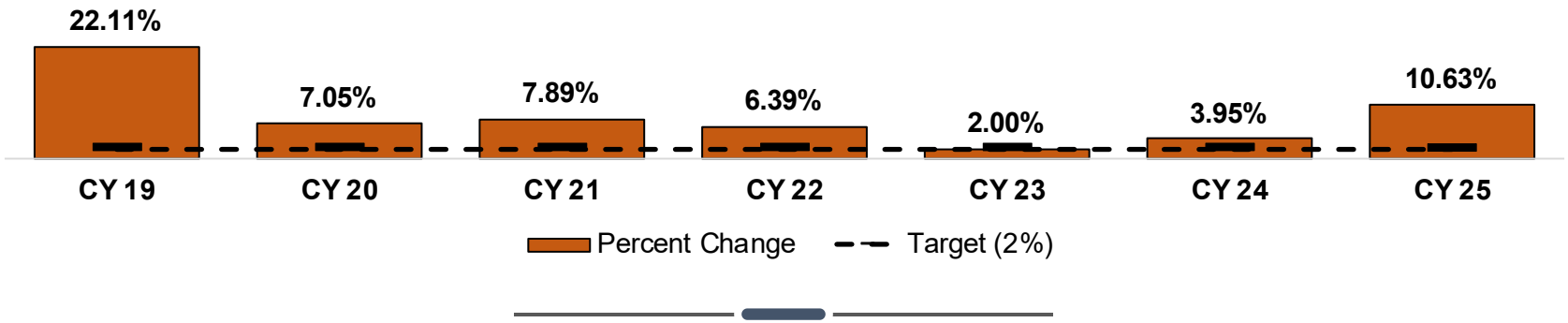
TREASURER

Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
1010-General Operating Fund						
71001000-Personal Services	2,019,346	2,080,915	2,220,027	2,267,915	2,302,934	2,331,938
75001000-Supplies	21,100	22,150	23,200	24,200	24,200	24,200
81001000-Other Services and Charges	733,535	714,760	741,758	768,249	789,578	809,757
97001000-Capital Outlays	13,500	13,500	13,500	13,500	13,500	13,500
Total For Expenditures	**2,787,481**	**2,831,325**	**2,998,485**	**3,073,864**	**3,130,212**	**3,179,395**
2260-Refuse Collection						
71001000-Personal Services	12,659	13,324	13,865	13,875	13,872	13,881
75001000-Supplies	250	250	250	250	250	250
81001000-Other Services and Charges	304,271	319,747	329,351	339,244	349,430	359,921
97001000-Capital Outlays	500	500	500	500	500	500
Total For Expenditures	**317,680**	**333,821**	**343,966**	**353,869**	**364,052**	**374,552**
5910-Water Operations						
71001000-Personal Services	207,160	213,487	228,784	235,798	241,732	246,165
75001000-Supplies	1,000	1,000	1,000	1,000	1,000	1,000
81001000-Other Services and Charges	1,257,667	1,278,135	1,317,141	1,357,374	1,398,045	1,439,793
97001000-Capital Outlays	1,000	1,000	1,000	1,000	1,000	1,000
Total For Expenditures	**1,466,827**	**1,493,622**	**1,547,925**	**1,595,172**	**1,641,777**	**1,687,958**
Total For 25300-TREASURERS OFFICE	**4,571,988**	**4,658,769**	**4,890,376**	**5,022,906**	**5,136,041**	**5,241,905**

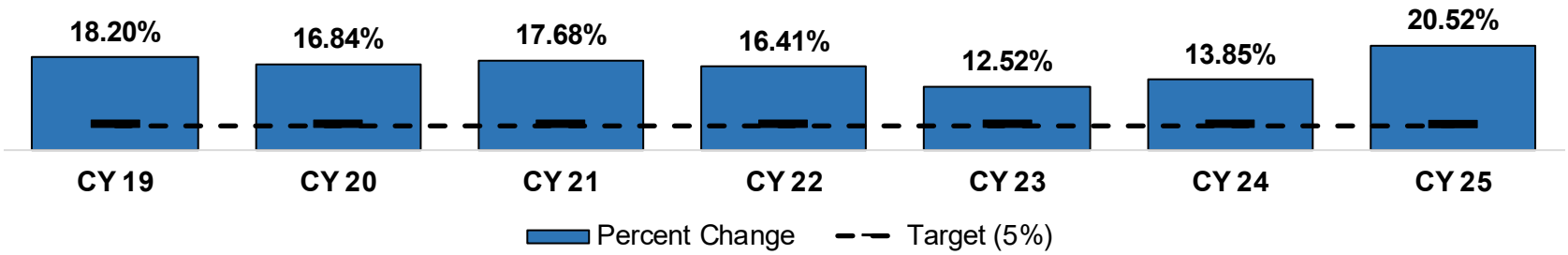
	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Tracking electronic payments for changes in customer payment habits.	Governmental Excellence .	Percent Change	Annually
2	Tracking the dollar amount collected using electronic payments.	Governmental Excellence	Percent Change	Annually

TREASURER

GOAL 1 – Tracking electronic payments for changes in customer payment habits



GOAL 2 – Tracking the dollar amount collected using electronic payments



On August 30, 2017, GR PayIt was launched. In just over 9 years, the Treasurer's office has moved the needle. We are collecting 84.5% 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. We have achieved 9-years of double digit growth in dollars collected. 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.

- 700,000 fewer checks mailed to the City – 2017-2025
- $800,000 customer 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.)

TREASURER



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.







WATER

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 37.2 million gallons/day. We monitor over 82,000 accounts and serve roughly 307,000 customers. We maintain 1,270 miles of water distribution piping, 13,700 valves, 17 storage tanks, 14 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 2026 calendar year was 6.38 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.

FY2027 Proposed Budget – The System continues to invest in water infrastructure, asset management, and other equity-driven initiatives. In the upcoming fiscal year (FY27), an estimated $49.4 million will be allocated to infrastructure improvement projects. Nearly $28 million in improvements in specific Wards are planned - $14.7 million in Ward 1, $10.5 million in Ward 2, and $2.6 million in Ward 3. These investments are water main lining and replacements, lead service line replacements ($9 million citywide), SCADA improvements, carbon feed improvements, a new 1.5 MG elevated storage tank and other improvements at the Lake Michigan Filtration Plant. Approximately 55 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 FY27.

In 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 Holland and Plainfield Township. For FY2027, 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. The current group of interns in FY2026 are making great progress with one intern already being hire full time with the City's Water System.

WATER

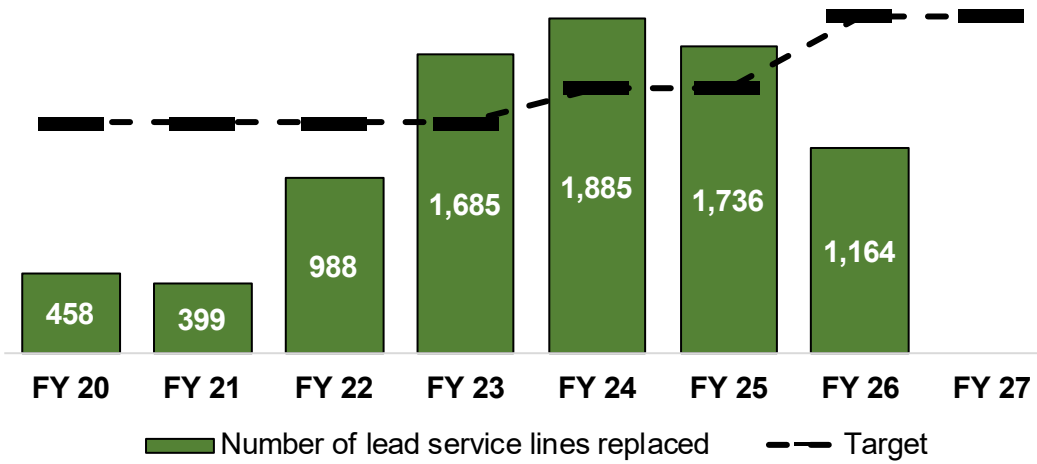
Organization	Adopted 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
53600-WATER						
5911-Water Replacement						
97001000-Capital Outlays	13,355,000	15,930,000	7,575,000	10,930,000	12,810,000	13,920,000
Total For Expenditures	**13,355,000**	**15,930,000**	**7,575,000**	**10,930,000**	**12,810,000**	**13,920,000**
5912-Water Improvement						
97001000-Capital Outlays	25,050,000	33,500,000	22,350,000	20,800,000	17,100,000	26,730,000
Total For Expenditures	**25,050,000**	**33,500,000**	**22,350,000**	**20,800,000**	**17,100,000**	**26,730,000**
5910-Water Operations						
71001000-Personal Services	15,696,332	16,947,569	17,921,887	18,306,616	18,575,041	18,794,341
75001000-Supplies	5,262,331	5,055,806	5,188,034	5,338,342	5,503,385	5,601,843
81001000-Other Services and Charges	19,468,936	19,124,060	19,385,204	20,083,713	21,155,046	21,230,369
97001000-Capital Outlays	1,423,300	2,357,465	2,098,636	2,431,450	1,652,000	1,514,740
99001000-Debt Service	6,790,801	6,234,056	6,656,617	6,874,015	7,032,145	7,468,228
99501000-Other Financing	11,707,635	14,167,075	5,766,977	9,047,907	10,887,864	11,975,850
Total For Expenditures	**60,349,335**	**63,886,031**	**57,017,355**	**62,082,043**	**64,805,481**	**66,585,371**
Total For 53600-WATER	**98,754,335**	**113,316,031**	**86,942,355**	**93,812,043**	**94,715,481**	**107,235,371**

	Department Goals	City Strategic Plan Priority	Performance Measure	Reported
1	Increase the number/percent of lead line replacements in the system.	Health and Environment	Number of lead service line replacements	Annually
2	Maintain the Water System's participation at community events through various programs like the Water Career Program, tours, and other events attended or hosted.	Engaged and Connected Community	Number of total outreach events attended or hosted	Annually

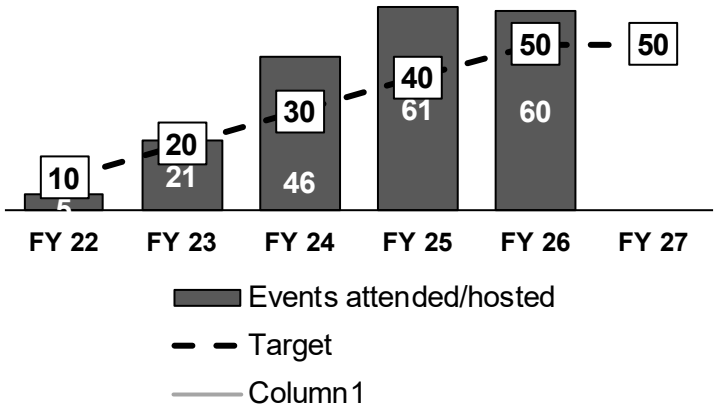
GOAL 1 – Number of lead service lines replaced

Plan of Action: In FY2026, the Water System secured $5 million from the State Drinking Water Revolving Fund (DWRF) and is applying for $9 million dollars in FY27 from the DWRF. The City was unsuccessful in its attempt to secure an additional $10 million in an EPA grant. An additional $2.4 million for lead line replacements is being budgeted in the System's Operations & Maintenance Budget for FY27.

Status: 1900 lead service line replacements are planned for FY2027. 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 FY 2027, the Water System will continue to expand community outreach and water career education through equity-focused strategies designed to increase access, awareness, and participation among underrepresented communities. Efforts will include community-centered events such as the Neighborhood Summit, summer career camps, and strengthened partnerships with schools, colleges, and local organizations that serve diverse populations. Planned activities include expanded, tours of water facilities for school-aged children, inclusive curriculum development led by the Water Education & Program Coordinator, and targeted, culturally responsive marketing campaigns to raise awareness of water sector careers and water-related issues. These strategies are ongoing and do not have a defined end date.

Status: The Water System was awarded an additional $300k of grant funding from the EPA to expand the Water Career Internship Program and support regionalization.

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code and Name	Department Number and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
401	Taxes	40200000-Real Property Taxes	253-Treasurer	$15,037,016	$15,411,989	$15,796,336	$16,143,018	$16,497,326
		41000000-Personal Property Taxes	253-Treasurer	$1,082,612	$1,093,410	$1,104,316	$1,115,332	$1,126,457
		41400000-Allowance for Refunds-BOR, MTT	253-Treasurer	-$50,350	-$50,350	-$50,350	-$50,350	-$50,350
		41500000-Allowance for Charge Backs	253-Treasurer	$199,850	$199,850	$199,850	$199,850	$199,850
		42600000-Payment In Lieu of Taxes	253-Treasurer	$88,434	$91,080	$93,533	$95,865	$97,969
			261-General Administration	$15,000	$15,000	$15,000	$15,000	$15,000
		43700000-Industrial Facilities Tax	253-Treasurer	$15,702	$15,702	$15,702	$15,702	$15,702
		43800000-City Income Taxes	255-Income Tax	$127,379,885	$132,500,557	$137,707,828	$142,527,602	$147,516,068
		43810000-City Income Taxes - Compliance	255-Income Tax	$10,784,660	$9,943,456	$9,302,103	$8,756,070	$8,242,089
		43820000-City Income Tax Refunds	255-Income Tax	-$11,907,759	-$12,386,451	-$12,873,238	-$13,323,802	-$13,790,135
		43840000-City Income Tax Penalties and Interest	255-Income Tax	$1,209,590	$1,258,216	$1,307,664	$1,353,432	$1,400,802
		44500000-Penalty & Interest on Property Taxes	253-Treasurer	$35,100	$35,100	$35,100	$35,100	$35,100
		44700000-Property Tax Administration Fee	253-Treasurer	$3,367,505	$3,495,089	$3,595,149	$3,698,164	$3,804,221
	Taxes Total			**$147,257,245**	**$151,622,648**	**$156,248,993**	**$160,580,984**	**$165,110,099**
450	Licenses & Permits	47600000-Miscellaneous Licenses	215-Clerk	$140,000	$140,000	$140,000	$140,000	$140,000
		47700000-Cable TV Franchise Fees	261-General Administration	$861,619	$792,689	$729,274	$670,932	$617,258
		48100000-Cannabis Licenses	215-Clerk	$64,000	$60,000	$60,000	$60,000	$60,000
			701-Planning	$261,000	$261,000	$261,000	$261,000	$261,000
		49080000-Miscellaneous Permits	172-Executive Office	$71,215	$73,351	$74,818	$75,567	$76,322
			701-Planning	$206,900	$206,900	$205,500	$205,500	$205,500
		49130000-Industrial Stormwater Permits	533-Stormwater	$5,000	$5,000	$5,000	$5,000	$5,000
		49240000-Alarm Permits	301-Police	$14,500	$14,500	$14,500	$14,500	$14,500
		49340000-LUDS Permits-Land & Use Develop	533-Stormwater	$267,793	$281,183	$295,242	$310,004	$325,504
	Licenses & Permits Total			**$1,892,027**	**$1,834,623**	**$1,785,334**	**$1,742,503**	**$1,705,084**
501	Federal Grants	52800000-Federal Grants-Other	212-Fiscal Services	$663,880	$0	$0	$0	$0
	Federal Grants Total			**$663,880**	**$0**	**$0**	**$0**	**$0**
539	State Grants	43900000-Cannabis Tax	261-General Administration	$1,250,000	$1,250,000	$1,250,000	$1,150,000	$1,150,000
		55010000-MI Dept of Justice	301-Police	$18,400	$18,400	$18,400	$18,400	$18,400
		57300000-Local Community Stabilization Share	253-Treasurer	$223,510	$223,510	$223,510	$223,510	$223,510
		57410000-Sales & Use Tax	261-General Administration	$24,487,336	$24,838,339	$25,195,309	$25,558,348	$25,927,558
		57430000-Liquor Licenses	301-Police	$222,000	$222,000	$222,000	$222,000	$222,000
		57440000-Fire Protect-State Owned Build	336-Fire	$583,462	$595,131	$607,034	$619,175	$631,559
		57620000-Other State of MI Agencies-Grants	261-General Administration	$1,700,000	$1,700,000	$1,700,000	$1,700,000	$1,700,000
	State Grants Total			**$28,484,708**	**$28,847,380**	**$29,216,253**	**$29,491,433**	**$29,873,027**
580	Contribution from Local Units	58040000-Kent County-Misc & PSAP 911	325-Dispatch	$2,009,500	$2,009,500	$2,009,500	$2,009,500	$2,009,500
		58060000-Other Local Programs	325-Dispatch	$1,967	$2,026	$2,087	$2,150	$2,150
	Contribution from Local Units Total			**$2,011,467**	**$2,011,526**	**$2,011,587**	**$2,011,650**	**$2,011,650**
600		61100000-Attorney Fee Reimbursement	266-Attorney	$5,000	$5,000	$5,000	$5,000	$5,000
		61310000-Processing Fees	257-Assessor	$250	$250	$250	$250	$250
			301-Police	$70,000	$70,000	$70,000	$70,000	$70,000
		61330000-Management Fee	257-Assessor	$25,000	$25,000	$25,000	$25,000	$25,000
		61610000-Planning Commission Review Fees	701-Planning	$160,000	$151,486	$151,400	$150,600	$150,600
		61660000-LUDS Fee-Land Use & Develop	533-Stormwater	$53,603	$56,283	$59,097	$62,052	$65,155
			701-Planning	$99,500	$99,500	$99,500	$99,500	$99,500
		61670000-LUDS Enforcement Fees	533-Stormwater	$29,683	$31,167	$32,725	$34,361	$36,079
		61720000-False Alarm Fines-Fees	301-Police	$35,000	$35,000	$35,000	$35,000	$35,000
		61740000-Police Records-Reproc Fees	301-Police	$100,000	$100,000	$100,000	$100,000	$100,000
		61930000-Zoning, Noise, Parking-Zoning Appeal	701-Planning	$25,000	$25,000	$25,500	$25,500	$26,000
		61950000-Historic Preservation-Other Fee	701-Planning	$10,000	$10,000	$10,000	$10,000	$10,000
		61970000-Nuisance Fees	733-Code Compliance	$48,484	$49,938	$51,436	$52,979	$54,569
		61990000-Housing Fees-Lienable	733-Code Compliance	$2,230,115	$2,297,019	$2,365,929	$2,436,906	$2,510,014
			101-City Commission	$75	$75	$75	$75	$75

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code and Name	Department Number and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
600	Charges for Services	62600000-Service Fees-General	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	$17,000	$16,000	$16,000	$16,000	$16,000
			257-Assessor	$15,000	$15,000	$15,000	$15,000	$15,000
			261-General Administration	$132,278	$135,516	$93,273	$80,696	$83,117
			266-Attorney	$7,500	$7,500	$7,500	$7,500	$7,500
			301-Police	$156,337	$179,479	$159,573	$161,241	$162,832
			336-Fire	$275,224	$284,992	$295,126	$305,641	$311,753
			701-Planning	$282,300	$259,400	$257,700	$257,200	$255,100
		62610000-Administration Services	701-Planning	$10,000	$10,000	$10,000	$10,000	$10,000
		62620000-Data Processing Service Charges	257-Assessor	$2,000	$2,000	$2,000	$2,000	$2,000
		62730000-Housing-Zoning	701-Planning	$2,000	$2,000	$2,000	$2,000	$2,000
			733-Code Compliance	$23,218	$23,914	$24,632	$25,371	$26,132
		62750000-Housing-Code Enforcement Fees	701-Planning	$5,000	$5,000	$5,000	$5,000	$5,000
		62760000-Housing-Housing Appeal Fee	733-Code Compliance	$2,177	$2,242	$2,309	$2,379	$2,450
		63100000-Street-Expressway Lighting Main	448-Street Lighting	$1,030	$1,061	$1,093	$1,126	$1,159
		63120000-Street Lighting Services	448-Street Lighting	$20,000	$20,600	$21,218	$21,855	$22,510
		63140000-Communication Infras-User Fees & Permits	448-Street Lighting	$2,592,732	$2,670,513	$2,750,629	$2,833,148	$2,918,142
		63320000-Special Event Billings Labor	172-Executive Office	$5,497	$5,662	$5,775	$5,833	$5,891
			301-Police	$458,485	$476,824	$486,361	$496,088	$506,010
		63330000-Special Event Services	172-Executive Office	$75,000	$77,250	$78,795	$79,583	$80,379
		63400000-A-87 Revenue	261-General Administration	$8,600,905	$8,158,906	$8,322,087	$8,488,531	$8,658,302
			694-Community Development Services	$25,000	$25,000	$25,000	$25,000	$25,000
		64230000-Sale of Scrap Material	448-Street Lighting	$5,150	$5,305	$5,464	$5,628	$5,796
		64250000-Electric Power Dist-Gas Aggregate	448-Street Lighting	$1,428,166	$1,471,011	$1,515,141	$1,560,596	$1,607,413
		64270000-Auction Sales	301-Police	$2,000	$2,000	$2,000	$2,000	$2,000
	Charges for Services Total			**$17,124,784**	**$16,901,968**	**$17,223,663**	**$17,605,714**	**$18,007,803**
655	Fines & Forfeitures	65810000-Parking Fines	253-Treasurer	$2,338,000	$2,388,000	$2,388,000	$2,388,000	$2,388,000
			301-Police	$51,000	$52,020	$53,060	$54,122	$54,122
	Fines & Forfeitures Total			**$2,389,000**	**$2,440,020**	**$2,441,060**	**$2,442,122**	**$2,442,122**
664	Investment Income & Rentals	66510000-Interest on Investment	253-Treasurer	$4,983,943	$4,326,199	$3,529,296	$2,786,960	$2,784,864
		66710000-Rentals-Facilities	172-Executive Office	$66,436	$68,429	$69,798	$70,496	$71,201
		66730000-Rentals-Equipment	172-Executive Office	$66,764	$68,767	$70,142	$70,843	$71,552
		66750000-Rentals-Other	215-Clerk	$35,000	$35,000	$35,000	$35,000	$35,000
	Investment Income & Rentals Total			**$5,152,143**	**$4,498,395**	**$3,704,235**	**$2,963,299**	**$2,962,616**
671	Other Revenues	67230000-Interest-Penalties on Special Assessment	253-Treasurer	$70,000	$70,000	$70,000	$70,000	$70,000
		67430000-Restricted Contributions	261-General Administration	$7,000	$7,000	$7,000	$7,000	$7,000
			271-Admin Services Support	$40,000	$40,000	$40,000	$40,000	$40,000
			698-Our Community's Children	$92,657	$96,305	$99,699	$101,929	$104,084
		67610000-Reimbursements	191-Comptroller	$7,500	$7,500	$7,500	$7,500	$7,500
			301-Police	$0	$24,000	$0	$24,000	$0
		67690000-Reimbursement-Special Elections	215-Clerk	$0	$0	$323,500	$0	$0
		67710000-Claims-Damage-Accident Billings	301-Police	$15,000	$15,000	$15,000	$15,000	$15,000
			448-Street Lighting	$50,000	$51,500	$53,045	$54,636	$56,275
		68400000-Miscellaneous Other Revenue	257-Assessor	$1,000	$1,000	$1,000	$1,000	$1,000
			301-Police	$5,000	$5,000	$5,000	$5,000	$5,000
			733-Code Compliance	$48	$49	$51	$52	$52
		68430000-Non-Sufficient Funds Check Charge	253-Treasurer	$4,000	$4,500	$5,000	$5,000	$5,000
		68710000-Refunds-Rebates	261-General Administration	$2,350	$2,350	$2,350	$2,350	$2,350
			301-Police	$18,360	$18,727	$19,102	$19,484	$19,484
	Other Revenues Total			**$312,915**	**$342,931**	**$648,247**	**$352,951**	**$332,745**

CITY OF GRAND RAPIDS
APPENDIX A - STATEMENT OF REVENUES BY SOURCE
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Budget Object Rollup Code	Budget Object Rollup Name	Budget Object Code and Name	Department Number and Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
695	Other Financing Sources	69910000-Operating Transfers-Subsidy	172-Executive Office	$140,000	$140,000	$140,000	$140,000	$140,000
			733-Code Compliance	$1,368,688	$1,368,688	$1,368,688	$1,368,688	$1,368,688
		69950000-Operating Transfers-Misc	301-Police	$193,624	$201,954	$209,255	$214,694	$220,035
			701-Planning	$5,000	$5,000	$5,000	$5,000	$5,000
	Other Financing Sources			**$1,707,312**	**$1,715,642**	**$1,722,943**	**$1,728,382**	**$1,733,723**
Grand Total				**$206,995,480**	**$210,215,132**	**$215,002,315**	**$218,919,036**	**$224,178,869**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY DEPARTMENT
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number and Name	Budget Object Code and Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
101-City Commission	62600000-Service Fees-General	600	Charges for Services	$75	$75	$75	$75	$75
	101-City Commission Total			**$75**	**$75**	**$75**	**$75**	**$75**
172-Executive Office	49080000-Miscellaneous Permits	450	Licenses & Permits	$71,215	$73,351	$74,818	$75,567	$76,322
	62600000-Service Fees-General	600	Charges for Services	$78,725	$78,725	$78,725	$78,725	$78,725
	63320000-Special Event Billings Labor	600	Charges for Services	$5,497	$5,662	$5,775	$5,833	$5,891
	63330000-Special Event Services	600	Charges for Services	$75,000	$77,250	$78,795	$79,583	$80,379
	66710000-Rentals-Facilities	664	Investment Income & Rentals	$66,436	$68,429	$69,798	$70,496	$71,201
	66730000-Rentals-Equipment	664	Investment Income & Rentals	$66,764	$68,767	$70,142	$70,843	$71,552
	69910000-Operating Transfers-Subsidy	695	Other Financing Sources	$140,000	$140,000	$140,000	$140,000	$140,000
	172-Executive Office Total			**$503,636**	**$512,184**	**$518,053**	**$521,046**	**$524,070**
191-Comptroller	62600000-Service Fees-General	600	Charges for Services	$350	$350	$350	$350	$350
	67610000-Reimbursements	671	Other Revenues	$7,500	$7,500	$7,500	$7,500	$7,500
	191-Comptroller Total			**$7,850**	**$7,850**	**$7,850**	**$7,850**	**$7,850**
212-Fiscal Services	52800000-Federal Grants-Other	501	Federal Grants	$663,880	$0	$0	$0	$0
	212-Fiscal Services Total			**$663,880**	**$0**	**$0**	**$0**	**$0**
215-Clerk	47600000-Miscellaneous Licenses	450	Licenses & Permits	$140,000	$140,000	$140,000	$140,000	$140,000
	48100000-Cannabis Licenses	450	Licenses & Permits	$64,000	$60,000	$60,000	$60,000	$60,000
	62600000-Service Fees-General	600	Charges for Services	$10,000	$10,000	$10,000	$10,000	$10,000
	66750000-Rentals-Other	600	Investment Income & Rentals	$35,000	$35,000	$35,000	$35,000	$35,000
	67690000-Reimbursement-Special Elections	664	Investment Income & Rentals	$0	$0	$323,500	$0	$0
	215-Clerk Total			**$249,000**	**$245,000**	**$568,500**	**$245,000**	**$245,000**
253-Treasurer	40200000-Real Property Taxes	401	Taxes	$15,037,016	$15,411,989	$15,796,336	$16,143,018	$16,497,326
	41000000-Personal Property Taxes	401	Taxes	$1,082,612	$1,093,410	$1,104,316	$1,115,332	$1,126,457
	41400000-Allowance for Refunds-BOR, MTT	401	Taxes	-$50,350	-$50,350	-$50,350	-$50,350	-$50,350
	41500000-Allowance for Charge Backs	401	Taxes	$199,850	$199,850	$199,850	$199,850	$199,850
	42600000-Payment In Lieu of Taxes	401	Taxes	$88,434	$91,080	$93,533	$95,865	$97,969
	43700000-Industrial Facilities Tax	401	Taxes	$15,702	$15,702	$15,702	$15,702	$15,702
	44500000-Penalty & Interest on Property Taxes	401	Taxes	$35,100	$35,100	$35,100	$35,100	$35,100
	44700000-Property Tax Administration Fee	401	Taxes	$3,367,505	$3,495,089	$3,595,149	$3,698,164	$3,804,221
	57300000-Local Community Stabilization Share	539	State Grants	$223,510	$223,510	$223,510	$223,510	$223,510
	62600000-Service Fees-General	600	Charges for Services	$17,000	$16,000	$16,000	$16,000	$16,000
	65810000-Parking Fines	655	Fines & Forfeitures	$2,338,000	$2,388,000	$2,388,000	$2,388,000	$2,388,000
	66510000-Interest on Investment	664	Investment Income & Rentals	$4,983,943	$4,326,199	$3,529,296	$2,786,960	$2,784,864
	67230000-Interest-Penalties on Special Assessment	671	Other Revenues	$70,000	$70,000	$70,000	$70,000	$70,000
	68430000-Non-Sufficient Funds Check Charge	671	Other Revenues	$4,000	$4,500	$5,000	$5,000	$5,000
	253-Treasurer Total			**$27,412,322**	**$27,320,079**	**$27,021,442**	**$26,742,151**	**$27,213,649**
255-Income Tax	43800000-City Income Taxes	401	Taxes	$127,379,885	$132,500,557	$137,707,828	$142,527,602	$147,516,068
	43810000-City Income Taxes - Compliance	401	Taxes	$10,784,660	$9,943,456	$9,302,103	$8,756,070	$8,242,089
	43820000-City Income Tax Refunds	401	Taxes	-$11,907,759	-$12,386,451	-$12,873,238	-$13,323,802	-$13,790,135
	43840000-City Income Tax Penalties and Interest	401	Taxes	$1,209,590	$1,258,216	$1,307,664	$1,353,432	$1,400,802
	255-Income Tax Total			**$127,466,376**	**$131,315,778**	**$135,444,357**	**$139,313,303**	**$143,368,824**
257-Assessor	61310000-Processing Fees	600	Charges for Services	$250	$250	$250	$250	$250
	61330000-Management Fee	600	Charges for Services	$25,000	$25,000	$25,000	$25,000	$25,000
	62600000-Service Fees-General	600	Charges for Services	$15,000	$15,000	$15,000	$15,000	$15,000
	62620000-Data Processing Service Charges	600	Charges for Services	$2,000	$2,000	$2,000	$2,000	$2,000
	68400000-Miscellaneous Other Revenue	671	Other Revenues	$1,000	$1,000	$1,000	$1,000	$1,000

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY DEPARTMENT
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

Department Number and Name	Budget Object Code and Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
	257-Assessor Total			**$43,250**	**$43,250**	**$43,250**	**$43,250**	**$43,250**
261-General Administration	42600000-Payment In Lieu of Taxes	401	Taxes	$15,000	$15,000	$15,000	$15,000	$15,000
	47700000-Cable TV Franchise Fees	450	Licenses & Permits	$861,619	$792,689	$729,274	$670,932	$617,258
	43900000-Cannabis Tax	539	State Grants	$1,250,000	$1,250,000	$1,250,000	$1,150,000	$1,150,000
	57410000-Sales & Use Tax	539	State Grants	$24,487,336	$24,838,339	$25,195,309	$25,558,348	$25,927,558
	57620000-Other State of MI Agencies-Grants	539	State Grants	$1,700,000	$1,700,000	$1,700,000	$1,700,000	$1,700,000
	62600000-Service Fees-General	600	Charges for Services	$132,278	$135,516	$93,273	$80,696	$83,117
	63400000-A-87 Revenue	600	Charges for Services	$8,600,905	$8,158,906	$8,322,087	$8,488,531	$8,658,302
	67430000-Restricted Contributions	671	Other Revenues	$7,000	$7,000	$7,000	$7,000	$7,000
	68710000-Refunds-Rebates	671	Other Revenues	$2,350	$2,350	$2,350	$2,350	$2,350
	261-General Administration Total			**$37,056,488**	**$36,899,800**	**$37,314,293**	**$37,672,857**	**$38,160,585**
266-Attorney	61100000-Attorney Fee Reimbursement	600	Charges for Services	$5,000	$5,000	$5,000	$5,000	$5,000
	62600000-Service Fees-General	600	Charges for Services	$7,500	$7,500	$7,500	$7,500	$7,500
	266-Attorney Total			**$12,500**	**$12,500**	**$12,500**	**$12,500**	**$12,500**
271-Admin Services Support	67430000-Restricted Contributions	671	Other Revenues	$40,000	$40,000	$40,000	$40,000	$40,000
	271-Admin Services Support Total			**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**
301-Police	49240000-Alarm Permits	450	Licenses & Permits	$14,500	$14,500	$14,500	$14,500	$14,500
	55010000-MI Dept of Justice	539	State Grants	$18,400	$18,400	$18,400	$18,400	$18,400
	57430000-Liquor Licenses	539	State Grants	$222,000	$222,000	$222,000	$222,000	$222,000
	61310000-Processing Fees	600	Charges for Services	$70,000	$70,000	$70,000	$70,000	$70,000
	61720000-False Alarm Fines-Fees	600	Charges for Services	$35,000	$35,000	$35,000	$35,000	$35,000
	61740000-Police Records-Reproc Fees	600	Charges for Services	$100,000	$100,000	$100,000	$100,000	$100,000
	62600000-Service Fees-General	600	Charges for Services	$156,337	$179,479	$159,573	$161,241	$162,832
	63320000-Special Event Billings Labor	600	Charges for Services	$458,485	$476,824	$486,361	$496,088	$506,010
	64270000-Auction Sales	600	Charges for Services	$2,000	$2,000	$2,000	$2,000	$2,000
	65810000-Parking Fines	655	Fines & Forfeitures	$51,000	$52,020	$53,060	$54,122	$54,122
	67610000-Reimbursements	671	Other Revenues	$0	$24,000	$0	$24,000	$0
	67710000-Claims-Damage-Accident Billings	671	Other Revenues	$15,000	$15,000	$15,000	$15,000	$15,000
	68400000-Miscellaneous Other Revenue	671	Other Revenues	$5,000	$5,000	$5,000	$5,000	$5,000
	68710000-Refunds-Rebates	671	Other Revenues	$18,360	$18,727	$19,102	$19,484	$19,484
	69950000-Operating Transfers-Misc	695	Other Financing Sources	$193,624	$201,954	$209,255	$214,694	$220,035
	301-Police Total			**$1,359,706**	**$1,434,904**	**$1,409,251**	**$1,451,529**	**$1,444,383**
325-Dispatch	58040000-Kent County-Misc & PSAP 911	580	Contribution from Local Units	$2,009,500	$2,009,500	$2,009,500	$2,009,500	$2,009,500
	58060000-Other Local Programs	580	Contribution from Local Units	$1,967	$2,026	$2,087	$2,150	$2,150
	325-Dispatch Total			**$2,011,467**	**$2,011,526**	**$2,011,587**	**$2,011,650**	**$2,011,650**
336-Fire	57440000-Fire Protect-State Owned Build	539	State Grants	$583,462	$595,131	$607,034	$619,175	$631,559
	62600000-Service Fees-General	600	Charges for Services	$275,224	$284,992	$295,126	$305,641	$311,753
	336-Fire Total			**$858,686**	**$880,123**	**$902,160**	**$924,816**	**$943,312**
448-Street Lighting	63100000-Street-Expressway Lighting Main	600	Charges for Services	$1,030	$1,061	$1,093	$1,126	$1,159
	63120000-Street Lighting Services	600	Charges for Services	$20,000	$20,600	$21,218	$21,855	$22,510
	63140000-Communication Infras-User Fees & Permits	600	Charges for Services	$2,592,732	$2,670,513	$2,750,629	$2,833,148	$2,918,142
	64230000-Sale of Scrap Material	600	Charges for Services	$5,150	$5,305	$5,464	$5,628	$5,796
	64250000-Electric Power Dist-Gas Aggregate	600	Charges for Services	$1,428,166	$1,471,011	$1,515,141	$1,560,596	$1,607,413
	67710000-Claims-Damage-Accident Billings	671	Other Revenues	$50,000	$51,500	$53,045	$54,636	$56,275
	448-Street Lighting Total			**$4,097,078**	**$4,219,990**	**$4,346,590**	**$4,476,989**	**$4,611,295**

CITY OF GRAND RAPIDS
APPENDIX B - STATEMENT OF REVENUES BY DEPARTMENT
FY2027 FINAL FISCAL PLAN
GENERAL OPERATING FUND (1010)

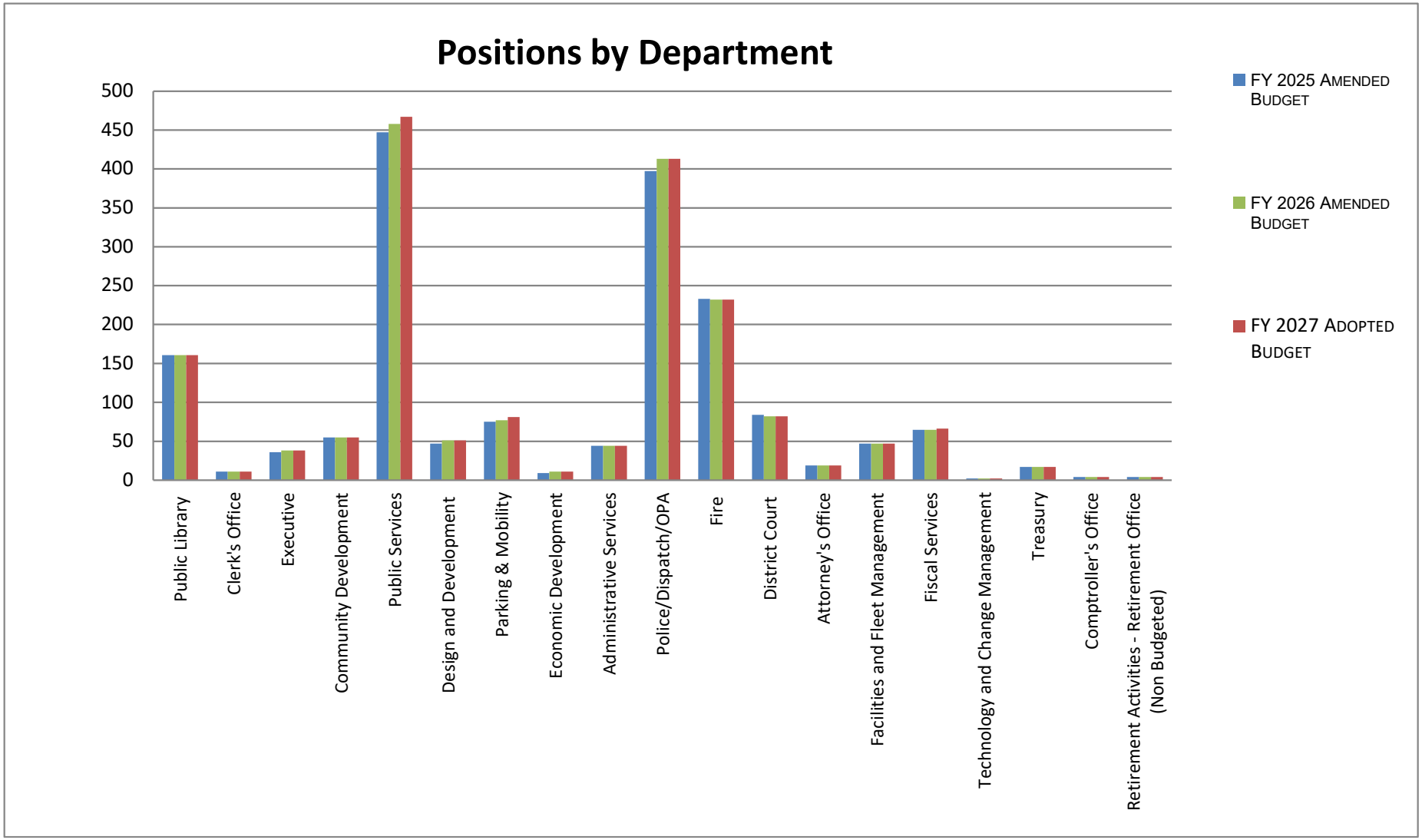
Department Number and Name	Budget Object Code and Name	Budget Object Rollup Code	Budget Object Rollup Name	ADOPTED 2027	FORECAST 2028	FORECAST 2029	FORECAST 2030	FORECAST 2031
533-Stormwater	49130000-Industrial Stormwater Permits	450	Licenses & Permits	$5,000	$5,000	$5,000	$5,000	$5,000
	49340000-LUDS Permits-Land & Use Develop	450	Licenses & Permits	$267,793	$281,183	$295,242	$310,004	$325,504
	61660000-LUDS Fee-Land Use & Develop	600	Charges for Services	$53,603	$56,283	$59,097	$62,052	$65,155
	61670000-LUDS Enforcement Fees	600	Charges for Services	$29,683	$31,167	$32,725	$34,361	$36,079
	533-Stormwater Total			**$356,079**	**$373,633**	**$392,064**	**$411,417**	**$431,738**
694-Community Development Services	63400000-A-87 Revenue	600	Charges for Services	$25,000	$25,000	$25,000	$25,000	$25,000
	694-Community Development Services			**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
698-Our Community's Children	67430000-Restricted Contributions	671	Other Revenues	$92,657	$96,305	$99,699	$101,929	$104,084
	698-Our Community's Children Total			**$92,657**	**$96,305**	**$99,699**	**$101,929**	**$104,084**
701-Planning	48100000-Cannabis Licenses	450	Licenses & Permits	$261,000	$261,000	$261,000	$261,000	$261,000
	49080000-Miscellaneous Permits	450	Licenses & Permits	$206,900	$206,900	$205,500	$205,500	$205,500
	61610000-Planning Commission Review Fees	600	Charges for Services	$160,000	$151,486	$151,400	$150,600	$150,600
	61660000-LUDS Fee-Land Use & Develop	600	Charges for Services	$99,500	$99,500	$99,500	$99,500	$99,500
	61930000-Zoning, Noise, Parking-Zoning Appeal	600	Charges for Services	$25,000	$25,000	$25,500	$25,500	$26,000
	61950000-Historic Preservation-Other Fee	600	Charges for Services	$10,000	$10,000	$10,000	$10,000	$10,000
	62600000-Service Fees-General	600	Charges for Services	$282,300	$259,400	$257,700	$257,200	$255,100
	62610000-Administration Services	600	Charges for Services	$10,000	$10,000	$10,000	$10,000	$10,000
	62730000-Housing-Zoning	600	Charges for Services	$2,000	$2,000	$2,000	$2,000	$2,000
	62750000-Housing-Code Enforcement Fees	600	Charges for Services	$5,000	$5,000	$5,000	$5,000	$5,000
	69950000-Operating Transfers-Misc	695	Other Financing Sources	$5,000	$5,000	$5,000	$5,000	$5,000
	701-Planning Total			**$1,066,700**	**$1,035,286**	**$1,032,600**	**$1,031,300**	**$1,029,700**
733-Code Compliance	61970000-Nuisance Fees	600	Charges for Services	$48,484	$49,938	$51,436	$52,979	$54,569
	61990000-Housing Fees-Lienable	600	Charges for Services	$2,230,115	$2,297,019	$2,365,929	$2,436,906	$2,510,014
	62730000-Housing-Zoning	600	Charges for Services	$23,218	$23,914	$24,632	$25,371	$26,132
	62760000-Housing-Housing Appeal Fee	600	Charges for Services	$2,177	$2,242	$2,309	$2,379	$2,450
	68400000-Miscellaneous Other Revenue	671	Other Revenues	$48	$49	$51	$52	$52
	69910000-Operating Transfers-Subsidy	695	Other Financing Sources	$1,368,688	$1,368,688	$1,368,688	$1,368,688	$1,368,688
	733-Code Compliance Total			**$3,672,730**	**$3,741,850**	**$3,813,045**	**$3,886,375**	**$3,961,905**
Grand Total				**$206,995,480**	**$210,215,132**	**$215,002,315**	**$218,919,036**	**$224,178,869**

City of Grand Rapids

AUTHORIZED POSITIONS BY DEPARTMENT

FY2027-FY2031 Fiscal Plan

DEPT		FY 2025 Amended Budget	FY 2026 Amended Budget	FY 2027 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	36.000	38.000	38.000	-
B210	Community Development	55.000	55.000	55.000	-
B220	Public Services	447.000	458.000	467.000	9.000
C310	Design and Development	47.000	51.000	51.000	-
C335	Parking & Mobility	75.000	77.000	81.000	4.000
C340	Economic Development	9.000	11.000	11.000	-
D420	Administrative Services	44.000	44.000	44.000	-
E510	Police/Dispatch/OPA	397.000	413.000	413.000	-
E520	Fire	233.000	232.000	232.000	-
E530	District Court	84.000	82.000	82.000	-
E540	Attorney's Office	19.000	19.000	19.000	-
F610	Facilities and Fleet Management	47.000	47.000	47.000	-
F620	Fiscal Services	65.000	65.000	66.000	1.000
F630	Technology and Change Management	2.000	2.000	2.000	-
F640	Treasury	17.000	17.000	17.000	-
F650	Comptroller's Office	4.000	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)	1,757.000	1,791.000	1,805.000	14.000
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			1,749.000	

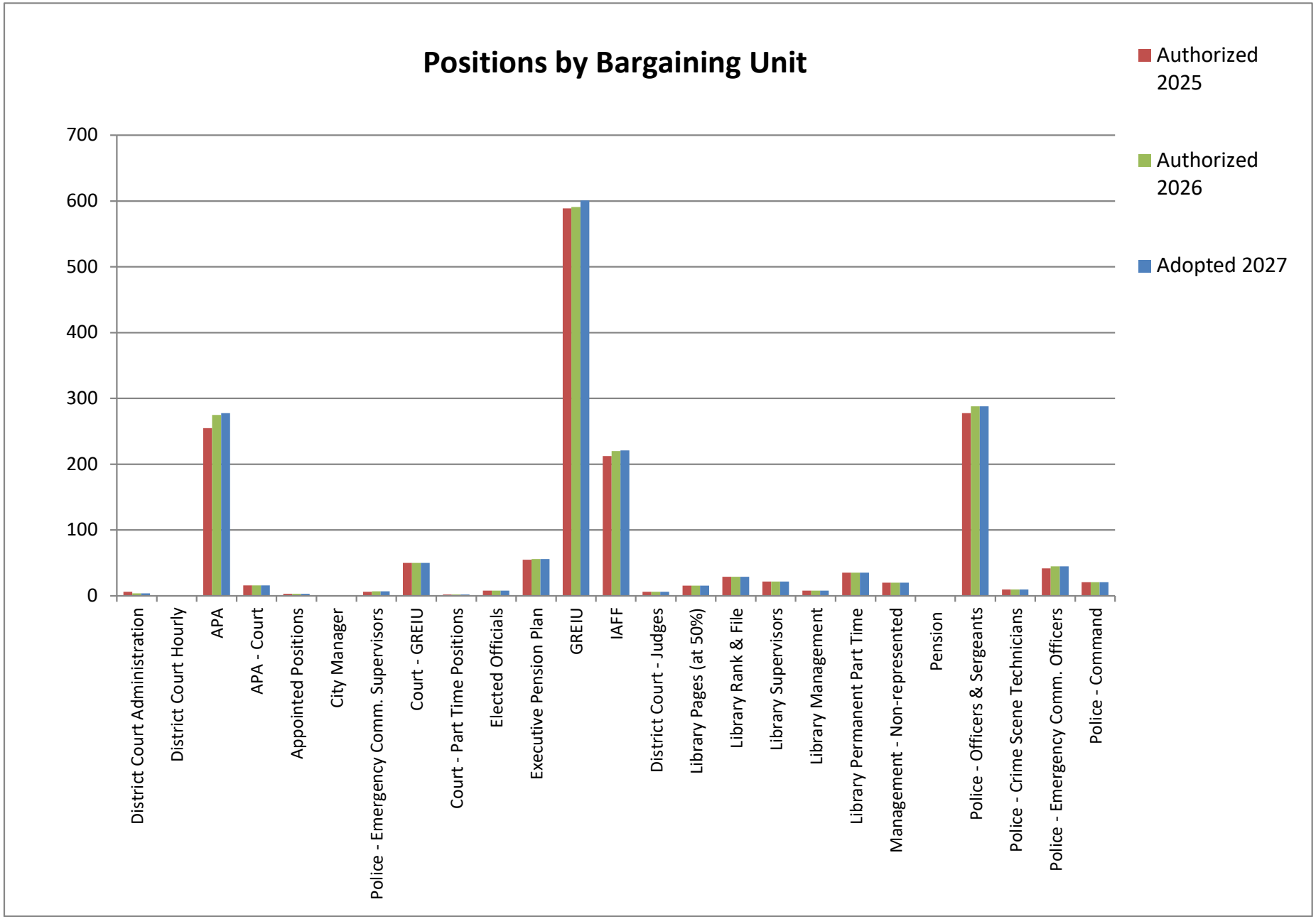

Positions by Department
500
450
400
350
300
250
200
150
100
50
0
Public Library
Clerk's Office
Executive
Community Development
Public Services
Design and Development
Parking & Mobility
Economic Development
Administrative Services
Police/Dispatch/OPA
Fire
District Court
Attorney's Office
Facilities and Fleet Management
Fiscal Services
Technology and Change Management
Treasury
Comptroller's Office
Retirement Activities - Retirement Office (Non Budgeted)
FY 2025 Amended Budget
FY 2026 Amended Budget
FY 2027 Adopted Budget

City of Grand Rapids

PERSONNEL BY BARGAINING UNIT - FTEs

FY2027-FY2031 Fiscal Plan

Unit Code	Unit Name	Authorized 2025	Authorized 2026	Adopted 2027	VAR
61ST	District Court Administration	6.0000	4.0000	4.0000	-
61STHR	District Court Hourly	1.0000	1.0000	1.0000	-
APACITY	APA	255.0833	275.0000	278.0000	3.0000
APACOURT	APA - Court	16.0000	16.0000	16.0000	-
APPOINT	Appointed Positions	3.0000	3.0000	3.0000	-
CITYMNGR	City Manager	1.0000	1.0000	1.0000	-
COMMSUPV	Police - Emergency Comm. Supervisors	6.0000	7.0000	7.0000	-
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	56.0000	56.0000	-
GREIU (CITY)	GREIU	589.0000	591.0000	601.0000	10.0000
IAFF	IAFF	212.5000	220.0000	221.0000	1.0000
JUDGE	District Court - Judges	6.0000	6.0000	6.0000	-
LIBRPAGE	Library Pages (at 50%)	15.5000	15.5000	15.5000	-
LIBRR&F	Library Rank & File	29.0000	29.0000	29.0000	-
LIBRSUPV	Library Supervisors	22.0000	22.0000	22.0000	-
LIBRMGT	Library Management	8.0000	8.0000	8.0000	-
LIBRPT	Library Permanent Part Time	35.5000	35.5000	35.5000	-
MGTNON	Management - Non-represented	20.0000	20.0000	20.0000	-
PENSION	Pension	1.0000	1.0000	1.0000	-
POLC1	Police - Officers & Sergeants	278.0000	288.0000	288.0000	-
POLC2	Police - Crime Scene Technicians	10.0000	10.0000	10.0000	-
POLC4	Police - Emergency Comm. Officers	42.0000	45.0000	45.0000	-
POLC5	Police - Command	21.0000	21.0000	21.0000	-
TOTAL FTEs by Bargaining Unit		1,692.5833	1,735.0000	1,749.0000	14.0000

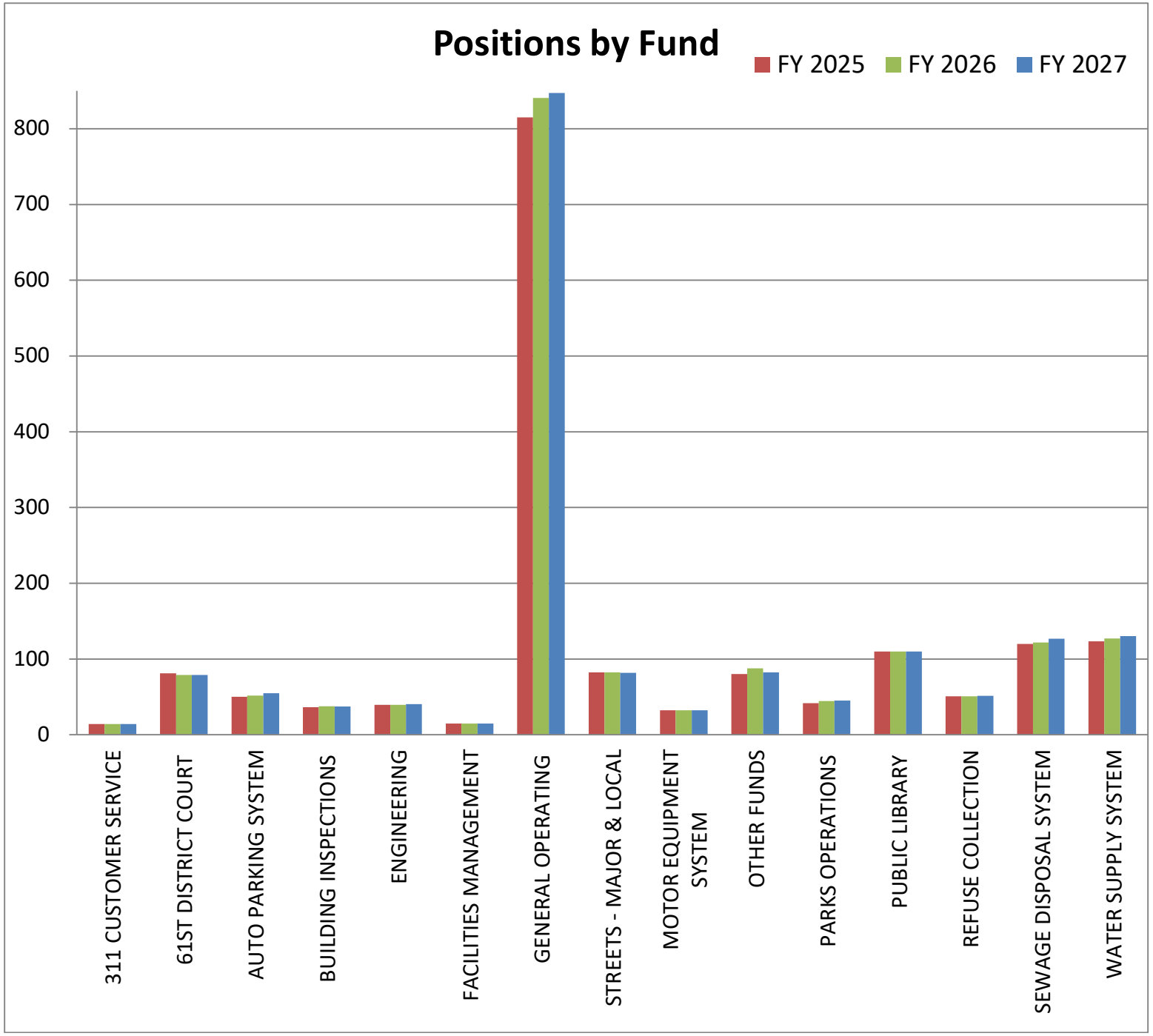

Positions by Bargaining Unit
Authorized 2025
Authorized 2026
Adopted 2027
700
600
500
400
300
200
100
0
District Court Administration
District Court Hourly
APA
APA - Court
Appointed Positions
City Manager
Police - Emergency Comm. Supervisors
Court - GREIU
Court - Part Time Positions
Elected Officials
Executive Pension Plan
GREIU
IAFF
District Court - Judges
Library Pages (at 50%)
Library Rank & File
Library Supervisors
Library Management
Library Permanent Part Time
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

FY2027-FY2031 Fiscal Plan

Fund	FTEs Authorized FY 2025	FTEs Authorized FY 2026	FTEs Adopted FY 2027	VAR
311 CUSTOMER SERVICE	14.1000	14.1000	14.1000	0.000
61ST DISTRICT COURT	81.0000	79.0000	79.0000	0.000
AUTO PARKING SYSTEM	50.2500	51.7500	55.0000	3.250
BUILDING INSPECTIONS	36.5400	37.8800	37.6300	(0.250)
CEMETERY OPERATING	6.3500	6.3500	6.3500	0.000
COMMUNITY DEVELOPMENT BLOCK GRANT	8.3000	9.4000	9.8000	0.400
DRUG LAW ENFORCEMENT	0.0000	0.0000	0.0000	0.000
ENGINEERING	39.7500	39.7500	40.7500	1.000
ECONOMIC DEVELOPMENT CORPORATION	0.3000	0.3000	0.2500	(0.050)
FACILITIES MANAGEMENT	14.7750	14.7750	14.7750	0.000
FIRE GRANTS	9.0000	14.9700	10.0000	(4.970)
GENERAL OPERATING	814.9833	840.6800	847.3600	6.680
GOLF COURSE	1.8500	1.8500	1.8500	0.000
INSURANCE PAYMENT	6.6000	8.0000	8.0000	0.000
HOME INVESTMENT PARTNERSHIP	1.9000	0.7000	1.4000	0.700
INFORMATION TECHNOLOGY	2.0900	2.0900	2.0900	0.000
LEAD HAZARD CONTROL/REDUCTION	4.3000	4.6000	4.5000	(0.100)
MICHIGAN INDIGENT DEFENSE COMMISSION	1.2000	2.4000	2.0000	(0.400)
STREETS - MAJOR & LOCAL	82.3220	82.2720	81.8218	(0.450)
MOTOR EQUIPMENT SYSTEM	32.5750	32.5750	32.5750	0.000
OTHER GRANTS	11.1500	9.1000	8.4000	(0.700)
PARKS OPERATIONS	41.9000	44.6500	45.3000	0.650
PARKS MILLAGE	0.0000	0.0000	0.0000	0.000
POLICE GRANTS	8.5000	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	50.9000	50.7500	51.3500	0.600
SEWAGE DISPOSAL SYSTEM	120.0200	121.9600	126.9600	5.000
SIDEWALK REPAIR	5.6000	5.3500	5.3500	0.000
VEHICLE STORAGE FACILITY	1.2500	1.2500	1.2500	0.000
WATER SUPPLY SYSTEM	123.3680	127.1880	130.1882	3.000
Subtotal Operating Funds:	1,680.97	1,722.29	1,736.65	14.36
COMPONENT UNITS & OTHER				
PENSION	4.00	4.00	4.00	0.000
BROWNFIELD	5.76	6.86	6.92	0.060
DDA	0.66	0.66	0.37	(0.290)
DID	0.08	0.08	0.03	(0.050)
SMART ZONE	1.05	1.05	1.00	(0.050)
TIFA	0.06	0.06	0.03	(0.030)
TOTAL FTEs by Fund:	1,692.58	1,735.00	1,749.00	14.00


Positions by Fund
FY 2025
FY 2026
FY 2027
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

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
A. "OTHER" GROUP							
LIBRARY DEPARTMENT (A110)							
PUBLIC LIBRARY FUND 2710							
Assistant Library Director	08I	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Community Services Manager	20L	LIB SUPV	1.0000	1.0000	1.0000	.0000	1.0000
Executive Administrative Assistant	02IH	LIBMGT	1.0000	1.0000	1.0000	.0000	1.0000
Librarian I	21GH	LIB R&F	10.0000	10.0000	10.0000	.0000	10.0000
Librarian I	21GH	LIB SUPV	3.0000	1.0000	1.0000	.0000	1.0000
Librarian II - Specialist	22GH	LIB R&F	1.0000	1.0000	1.0000	.0000	1.0000
Librarian II - Specialist	22GH	LIB SUPV	2.0000	4.0000	4.0000	.0000	4.0000
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	.0000	.0000	.0000	0.0000
Library Custodian - Part Time (at 0.50 ea)	05LPT	LIBRPT	6.0000	6.0000	6.0000	.0000	3.0000
Library Digital Communications Specialist	GH	LIB R&F	.0000	1.0000	1.0000	.0000	1.0000
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 Graphic Designer	GH	LIB R&F	.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	2.0000	2.0000	.0000	2.0000
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	5.0000	5.0000	.0000	5.0000
TOTAL LIBRARY DEPARTMENT			**161.0000**	**161.0000**	**161.0000**	**.0000**	**110.0000**
CLERK'S DEPARTMENT (A120)							
GENERAL OPERATING FUND 1010							

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	.0000	1.0000
Archives Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Archives Officer	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
City Clerk	03APP	APPOINT	1.0000	1.0000	1.0000	.0000	1.0000
Clerk Administrative Specialist	23AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Customer Services Specialist	18A	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Deputy City Clerk	17	APA	1.0000	1.0000	1.0000	.0000	1.0000
Elections Assistant	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Election Specialist	18AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	.0000	1.0000
TOTAL CLERK'S DEPARTMENT			**11.0000**	**11.0000**	**11.0000**	**.0000**	**11.0000**
EXECUTIVE DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	1.0000	3.0000	3.0000	.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	1.0000	1.0000	1.0000	.0000	1.0000
Chief of Staff	23U	EXECPLAN	1.0000	1.0000	1.0000	.0000	0.9000
Chief Sustainability Officer	20U	EXECPLAN	1.0000	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	.0000	.0000	.0000	0.0500
Office Assistant II	10AH	GREIU	1.0000	1.0000	.0000	(1.0000)	0.0000
Office Assistant IV	15AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Performance & Sustainability Officer	22U	EXECPLAN	.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
Special Events Supervisor	13	APA	.0000	.0000	.0000	.0000	0.0000
Subtotal Executive Office			17.0000	18.0000	18.0000	.0000	13.6200
OTHER GRANTS 2730							
Administrative Aide- Education and Engagement Specialist	04	APA	1.0000	1.0000	1.0000	.0000	1.0000
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	.0000	1.0000
Subtotal Executive Office			3.0000	2.0000	2.0000	.0000	2.0000

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Administrative Analyst II - Assistant to the Mayor	16	MGTNON	1.0000	1.0000	1.0000	.0000	1.0000
City Commissioner	02ELC	ELECTED	6.0000	6.0000	6.0000	.0000	6.0000
City Mayor	01ELC	ELECTED	1.0000	1.0000	1.0000	.0000	1.0000
Subtotal City Commission			8.0000	8.0000	8.0000	.0000	8.0000
TOTAL EXECUTIVE DEPARTMENT			**28.0000**	**28.0000**	**28.0000**	**.0000**	**23.6200**
COMMUNICATIONS DEPARTMENT (A130)							
GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	1.0000	3.0000	3.0000	0.0000	2.5000
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	2.0000	2.0000	2.0000	0.0000	2.0000
Strategic Marketing 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	1.0000
TOTAL COMMUNICATIONS DEPARTMENT			**8.0000**	**10.0000**	**10.0000**	**.0000**	**8.5200**
TOTAL EXECUTIVE GROUP			**36.0000**	**38.0000**	**38.0000**	**.0000**	**32.1400**
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	0.3000
Administrative Analyst II	16	APA	1.0000	.0000	.0000	0.0000	0.5000
Administrative Services Officer I	16	APA	.0000	.0000	.0000	0.0000	0.1000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.1000
Assistant Community Development Director	20	APA	.0000	.0000	.0000	0.0000	0.1000
Community Development Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.6000
Community Development Officer	14	APA	.0000	.0000	.0000	0.0000	0.0000
Contract Administrator	11	APA	1.0000	1.0000	1.0000	0.0000	0.0000
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
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2500
Subtotal GOF			2.0000	1.0000	1.0000	0.0000	2.1500
MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) FUND (2600)							
Administrative Aide	4	APA	.0000	1.0000	1.0000	0.0000	1.0000
Administrative Analyst I - Accounting	11	APA	.0000	.0000	.0000	0.0000	0.0000

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Indigent Defense Coordinator	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal IDF			1.0000	2.0000	2.0000	.0000	2.0000
OTHER GRANTS FUND 2730							
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Subtotal CD-Other Grants			.0000	.0000	.0000	0.0000	0.0000
CDBG GRANTS FUND 2733							
Administrative Aide	04	APA	1.0000	1.0000	1.0000	0.0000	0.2000
Administrative Analyst I-Accounting	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	1.5000
Administrative Services Officer I	16	APA	1.0000	1.0000	1.0000	0.0000	0.8000
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.4000
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	0.0000
Contract Administrator	11	APA	1.0000	1.0000	1.0000	0.0000	1.2000
Financial Assistant II	13AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.1000
Housing Rehab Specialist I	19AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.0000
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	.0000	1.0000	1.0000	0.0000	1.0000
Managing Director	25U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.2000
Subtotal CDBG			14.0000	15.0000	15.0000	0.0000	9.8000
LEAD HAZARD REDUCTION GRANTS FUND 2735							
Administrative Analyst I-Accounting	11	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer I	16	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
Subtotal LEAD			2.0000	2.0000	2.0000	0.0000	4.5000
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	0.7000
Contract Administrator	11	APA	.0000	.0000	.0000	0.0000	0.4000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Subtotal HOME			1.0000	1.0000	1.0000	.0000	1.4000
OPIOID GRANTS FUND 2840							
Contract Administrator	11	APA	.0000	.0000	.0000	0.0000	0.4000
Subtotal Opiod Grants			.0000	.0000	.0000	0.0000	0.4000
Subtotal Grant Activities			20.0000	21.0000	21.0000	.0000	20.2500

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	1.0000	1.0000	0.0000	1.0000
Subtotal OCC Office-Grants			3.0000	2.0000	2.0000	0.0000	2.0000
COMMUNITY DEVELOPMENT - OUR COMMUNITY'S CHILDREN							
GENERAL FUND-1010							
Administrative Analyst I	11	APA	0.0000	1.0000	1.0000	0.0000	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	2.0000	2.0000	0.0000	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	.0000	.0000	.0000	0.0000	0.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Assistant Code Compliance Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.9000
Code Compliance Officer I	15AH	GREIU	1.0000	2.0000	2.0000	0.0000	1.1000
Code Compliance Officer II	19AH	GREIU	13.0000	12.0000	12.0000	0.0000	11.4000
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
Customer Service Community Liaison	11	APA	.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
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	28.0000	28.0000	0.0000	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	2.0000	2.0000	0.0000	1.2000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.7000

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Subtotal Code Comp - Refuse			4.0000	2.0000	2.0000	0.0000	4.0000
Subtotal Code Compliance			31.0000	30.0000	30.0000	0.0000	29.3000
TOTAL COMMUNITY DEVELOPMENT DEPT			**55.0000**	**55.0000**	**55.0000**	**.0000**	**53.5500**
						0.0000	
PUBLIC SERVICES DEPARTMENT (B220)							
ENGINEERING FUND 6220							
Administrative Aide	04	APA	.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 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	8.0000	8.0000	8.0000	0.0000	7.7500
Budget Analyst - Specialty Level A	12	APA	.0000	.0000	.0000	0.0000	1.0000
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
Contract Administrator	11	APA	.0000	1.0000	1.0000	0.0000	1.0000
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	.0000	.0000	0.0000	0.0000
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
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	.0000	.0000	0.0000	0.0000
Project Manager	18	APA	5.0000	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	40.7500
SIDEWALK FUND 2460						0.0000	
Assistant Project Manager	15	APA	.0000	.0000	.0000	0.0000	0.2500
Customer Services Specialist	18A	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
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

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	.0000	.0000	0.0000	0.0000
Subtotal Sidewalks			5.0000	5.0000	5.0000	0.0000	5.3500
TOTAL ENGINEERING DEPARTMENT			44.0000	44.0000	44.0000	0.0000	46.1000
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	6.0000	6.0000	0.0000	9.7500
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	10.7000
Office Assistant II	10AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0750
Office Assistant III	12AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.2500
Public Services Aide	06AH	GREIU	2.0000	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	3.0000	3.0000	0.0000	2.7000
Subtotal Major Streets			40.0000	40.0000	40.0000	0.0000	28.5250
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
Equipment Operator I / II	10A/14A	GREIU	7.0000	7.0000	7.0000	0.0000	4.8500
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.2500
IT Support Specialist	21AH	GREIU	.0000	.0000	.0000	0.0000	0.2500
Maintenance Assistant I / II	7A/10A	GREIU	.0000	.0000	.0000	0.0000	7.1000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	1.0750
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

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	2.1500
Subtotal Local Streets			9.0000	9.0000	9.0000	0.0000	18.9250
Subtotal Streets Funds			49.0000	49.0000	49.0000	0.0000	47.4500
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
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.5000
IT Support Specialist	21AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.5000
Office Assistant II	10AH	GREIU	2.0000	3.0000	3.0000	0.0000	2.7500
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	29.0000	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			44.0000	45.0000	45.0000	0.0000	47.3000
Subtotal Public Works Division			93.0000	94.0000	94.0000	0.0000	94.7500
SEWAGE DISPOSAL SYSTEM FUND 5900							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.1000
Administrative Analyst II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Administrative Executive Assistant	05U	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
Building Maintenance Mechanic I	13A	APA	.0000	1.0000	1.0000	0.0000	1.0000
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

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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	13.0000	13.0000	13.0000	0.0000	8.8000
Custodian	10A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Customer Services Specialist	18A	GREIU	.0000	.0000	.0000	0.0000	0.6700
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	5.0000	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	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	1.0000
Equipment Trainer	21A	GREIU	.0000	.0000	.0000	0.0000	0.1000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Hydraulic Engineer	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Industrial Pretreatment Program Inspector	23AH	GREIU	6.0000	7.0000	7.0000	0.0000	7.0000
Industrial Pretreatment Program Officer	26AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
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	1.0000	1.0000	1.0000	0.0000	0.5000
Information Technology Manager	18	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Journeyman Electrician	23A	GREIU	1.0000	2.0000	2.0000	0.0000	1.5000
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	1.0000	1.0000	0.0000	1.3800
Master Electrician	25A	GREIU	3.0000	2.0000	2.0000	0.0000	1.5000
Materials Resource Planning Supervisor	10	APA	1.0000	1.0000	1.0000	0.0000	1.1500
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.5000
Plant Assistant I / II	10A/12A	GREIU	4.0000	4.0000	5.0000	1.0000	5.0000
Plumbing Inspector I	19AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Plumbing Inspector II	22AH	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	1.1500
Public Services Assistant	16AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.7600
Safety Technician	10	APA	.0000	1.0000	1.0000	0.0000	0.7000
Storekeeper II	14AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.5000
Stormwater Manager	18	APA	1.0000	1.0000	1.0000	0.0000	0.5500
Utility Aide	06AH	GREIU	.0000	.0000	2.0000	2.0000	2.0000
Utilities Crew Leader	16A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Utilities Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.4000

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	18	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	10.0000	12.0000	2.0000	12.0000
Utility Maintenance Mechanic III	18A	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Utility Maintenance Supervisor	12	APA	1.0000	.0000	.0000	0.0000	0.0000
Utility Operator/Maintainer	18A	GREIU	7.0000	6.0000	6.0000	0.0000	6.0000
Utility Supervisor	14	APA	.0000	1.0000	1.0000	0.0000	1.0000
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	1.0000	1.0000	1.0000	0.0000	0.5000
WasteWater/Water Plant Supervisor	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal EP Sewage Disposal Fund			111.0000	113.0000	118.0000	5.0000	126.9600
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	18	APA	.0000	.0000	.0000	0.0000	0.1000
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	0.4809
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
Subtotal EP Major Streets			.0000	.0000	.0000	0.0000	2.6859
LOCAL STREETS FUND - 2030							
Collection System Asset Crew Leader	18A	GREIU	.0000	.0000	.0000	0.0000	0.3650

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	0.4809
Subtotal EP Local Streets			.0000	.0000	.0000	0.0000	4.5859
Subtotal EP Stormwater			6.0000	6.0000	6.0000	.0000	14.0318
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	.0000	.0000	.0000	0.0000	0.0000
Journeyman Line Foreperson	22A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Line Foreperson	22A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Journeyman Electrician	23AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Master Electrician	25AH	GREIU	2.0000	4.0000	4.0000	0.0000	4.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0000
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
Utilities Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Utility Financial Officer	18	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	12.0000	12.0000	0.0000	13.3300
Subtotal Environmental Protection Division			127.0000	131.0000	136.0000	5.0000	154.3218
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 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	2.0000	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
Chemist I / II	19AH/23AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000

FY2027 MASTER ROSTER
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Group / Department
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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Customer Services Specialist	18A	GREIU	4.0000	3.0000	3.0000	0.0000	2.3300
Journeyman Electrician	23A	GREIU	.0000	.0000	.0000	0.0000	0.5000
Master Electrician	25A	GREIU	3.0000	3.0000	3.0000	0.0000	3.5000
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	1.0000
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	1.0000	1.0000	0.0000	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
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 III	12AH	GREIU	.0000	.0000	1.0000	1.0000	0.5000
Office Assistant IV	15AH	GREIU	.0000	1.0000	.0000	-1.0000	0.0000
Plant Assistant I / II	10A/12A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Plumbing Inspector I	19AH	GREIU	3.0000	3.0000	2.0000	-1.0000	2.0000
Plumbing Inspector II	22AH	GREIU	1.0000	1.0000	2.0000	1.0000	1.6000
Project Engineer	15	APA	2.0000	2.0000	2.0000	0.0000	1.0000
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
Utilities Director	25U	EXECPLAN	.0000	1.0000	1.0000	0.0000	0.4000
Utilities Field Operations Crew Leader	21AH	GREIU	7.0000	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	6.0000	3.0000	6.0000
Utility Field Operator I / II	14A/18A	GREIU	25.0000	25.0000	25.0000	0.0000	18.2882
Utility Financial Officer	18	APA	.0000	.0000	.0000	0.0000	0.4000
Utility Locator	16A	GREIU	4.0000	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

FY2027 MASTER ROSTER
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Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Utility Supervisor	14	APA	2.0000	3.0000	3.0000	0.0000	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 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	11.0000	11.0000	0.0000	11.0000
Water System Manager	24U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Water Division			133.0000	137.0000	140.0000	3.0000	128.3882
PARKS DIVISION							
PARKS OPERATING FUND 2080							
Administrative Aide	04	APA	2.0000	.0000	.0000	0.0000	0.0000
Administrative Analyst I	11	APA	1.0000	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	1.0000	1.0000	0.0000	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	9.0000	9.0000	10.0000	1.0000	10.0000
Groundskeeper III	15A	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Information Systems Coordinator	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Managing Director	25U	EXECPLAN	.0000	.0000	.0000	0.0000	0.2000
Office Assistant II	10AH	GREIU	.0000	.0000	.0000	0.0000	0.1000
Office Assistant III	12AH	GREIU	2.0000	2.0000	2.0000	0.0000	1.3000
Parks Planning and Program Manager	19	APA	.0000	1.0000	1.0000	0.0000	1.0000
Parks Superintendent	18	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Partnerships and Development Coordinator	10	APA	1.0000	2.0000	2.0000	0.0000	2.0000
Project Manager	18	APA	1.0000	.0000	.0000	0.0000	0.0000
Public Services Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Recreation Program Technical Supervisor	07	APA	1.0000	3.0000	3.0000	0.0000	3.0000
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

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Tree Trimmer I/II	12A/15A	GREIU	8.0000	8.0000	8.0000	0.0000	8.0000
Subtotal Parks Operations			43.0000	45.0000	46.0000	1.0000	45.3000
CEMETERY OPERATING FUND 5020							
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			**50.0000**	**52.0000**	**53.0000**	**1.0000**	**53.5000**
TOTAL PUBLIC SERVICES DEPARTMENT			**447.0000**	**458.0000**	**467.0000**	**9.0000**	**477.0600**
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	2.7500
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
Strategic Marketing Communications Specialist	11	APA	.0000	1.0000	1.0000	0.0000	1.0000
Zoning Inspector II	22AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Planning			15.0000	16.0000	16.0000	0.0000	13.8600
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

FY2027 MASTER ROSTER
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Group / Department
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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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
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	1.0000	1.0000	0.0000	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 I	20AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
Fire Hazard Inspector II	24AH	GREIU	.0000	1.0000	1.0000	0.0000	1.0000
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	0.2500
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	35.0000	35.0000	0.0000	37.6300
TOTAL DESIGN, DEVELOPMENT & CMNTY ENGAGEMENT DEPT.			**47.0000**	**51.0000**	**51.0000**	**.0000**	**51.4900**
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	1.0000	1.0000	0.0000	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 Analyst II	16	APA	.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer I	16	APA	1.0000	1.0000	.0000	-1.0000	0.0000
Administrative Services Officer II	18	APA	.0000	.0000	1.0000	1.0000	1.0000
Assistant Mobile GR Director	20	APA	2.0000	1.0000	1.0000	0.0000	0.5000

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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
Facilities Maintenance Technician	25AH	GREIU	.0000	.0000	1.0000	1.0000	1.0000
Government & Legislative Affairs Officer	21U	EXECPLAN	.0000	.0000	.0000	0.0000	0.1000
Information Systems Coordinator	15	APA	1.0000	.0000	1.0000	1.0000	1.0000
Information Technology Manager	18	APA	.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	4.0000	4.0000	4.0000	0.0000	4.0000
Parking Facility Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Parking and Mobility Operations Manager	18	APA	.0000	1.0000	1.0000	0.0000	1.0000
Parking and Mobility Shift Supervisors	12	APA	3.0000	4.0000	4.0000	0.0000	4.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Parking Equipment Technician	12A	GREIU	5.0000	4.0000	4.0000	0.0000	4.0000
Parking Violations Checker I / II	10AH/12AH	GREIU	9.0000	9.0000	10.0000	1.0000	10.0000
Parking Violations Lead Worker	14A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Mobile GR Director	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	1.0000
Traffic Safety Director	23U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0000
Transportation Planner	08	APA	1.0000	1.0000	2.0000	1.0000	2.0000
Transportation Planning Supervisor	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Auto Parking Fund			48.0000	50.0000	54.0000	4.0000	55.0000
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	0.5000
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
Intelligent Transportation Systems Technician	25A	GREIU	.0000	2.0000	2.0000	0.0000	2.0000
Journeyman Line Worker / Lineworker II	19A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Line Foreperson	22A	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Master Electrician	25AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Journeyman Electrician	23AH	GREIU	6.0000	6.0000	6.0000	0.0000	6.0000
Parking Meter Operations Supervisor	14	APA	1.0000	1.0000	1.0000	0.0000	0.7500
Sign Fabricator I / II	10A/13A	GREIU	5.0000	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	1.0000	.0000	.0000	0.0000	0.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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 Technician	16AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Subtotal Traffic Safety-Major Streets			27.0000	27.0000	27.0000	0.0000	25.6000
LOCAL STREETS FUND 2030							
Parking Meter Operations Supervisor	14	APA	.0000	.0000	.0000	0.0000	0.2500
Sign Fabricator I / II	10A/13A	GREIU	.0000	.0000	.0000	0.0000	1.2500
Subtotal Traffic Safety-Local Streets			.0000	.0000	.0000	0.0000	1.5000
Subtotal Traffic Safety Office			27.0000	27.0000	27.0000	0.0000	27.1000
TOTAL PARKING AND MOBILITY DEPARTMENT			**75.0000**	**77.0000**	**81.0000**	**4.0000**	**82.1000**
ECONOMIC DEVELOPMENT (C340)							
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Economic Development Director	20	APA	1.0000	1.0000	1.0000	0.0000	0.1000
Business Manager	13	APA	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	3.0000	2.0000	-1.0000	0.1000
Economic Development Coordinator II	17	APA	2.0000	3.0000	4.0000	1.0000	1.2500
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	11.0000	11.0000	0.0000	3.4500
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						0.0000	
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	0.2500
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT			**9.0000**	**11.0000**	**11.0000**	**.0000**	**3.8000**
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	.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

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Human Resources Analyst	12	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Senior Human Resources Analyst	14	APA	1.0000	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			15.0000	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	1.0000	2.0000	2.0000	0.0000	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
Subtotal HR Health Insurance Fund			3.0000	4.0000	4.0000	0.0000	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	24.0000	24.0000	0.0000	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	.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	.0000	.0000	0.0000	0.0000
Subtotal Diversity & Inclusion - GOF			5.0000	4.0000	4.0000	0.0000	4.0200
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	0.0000	1.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Administrative Services Officer I	16	APA	.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Diversity & Inclusion - Other Grants			2.0000	2.0000	2.0000	0.0000	2.0000
TOTAL OFFICE OF DIVERSITY & INCLUSION			7.0000	6.0000	6.0000	0.0000	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	10.0000	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			13.0000	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			14.0000	14.0000	14.0000	0.0000	15.1000
TOTAL ADMINISTRATIVE SERVICES DEPT			**44.0000**	**44.0000**	**44.0000**	**.0000**	**43.7200**
E. PUBLIC SAFETY GROUP							
POLICE DEPARTMENT (E510)							
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	2.0000	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	235.0000	243.0000	243.0000	0.0000	243.0000
Police Records Clerk I/II	10AH/12AH	GREIU	2.0000	3.0000	3.0000	0.0000	3.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Police Records Specialist	16AH	GREIU	4.0000	4.0000	4.0000	0.0000	4.0000
Police Sergeant	02C	POLC1	35.0000	37.0000	37.0000	0.0000	37.0000
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	1.0000	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			329.0000	340.0000	340.0000	0.0000	339.5000
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	40.0000	43.0000	43.0000	0.0000	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	5.0000	6.0000	6.0000	0.0000	6.0000
Radio Maintenance Mechanic	12A	GREIU	.0000	.0000	.0000	0.0000	0.0000
Radio Technician (Electronic Tech)	19AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Subtotal Dispatch			54.0000	58.0000	58.0000	0.0000	56.0000
TOTAL POLICE DEPARTMENT			**391.0000**	**406.0000**	**406.0000**	**.0000**	**404.0000**
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	2.0000	2.0000	0.0000	2.0000
Managing Director	25U	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
Subtotal OPA GOF			3.0000	5.0000	5.0000	0.0000	5.0000
OTHER GRANTS FUND 2730							
Administrative Analyst I	11	APA	2.0000	1.0000	1.0000	0.0000	1.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal OPA-Other Grants			3.0000	2.0000	2.0000	0.0000	2.0000
TOTAL OFFICE OF PUBLIC ACCOUNTABILITY			**6.0000**	**7.0000**	**7.0000**	**.0000**	**7.0000**
TOTAL POLICE GROUP			**397.0000**	**413.0000**	**413.0000**	**.0000**	**411.0000**
FIRE DEPARTMENT (E520)							

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
GENERAL OPERATING FUND 1010							
Administrative Analyst I	11	APA	.0000	1.0000	1.0000	0.0000	1.0000
Assistant Fire Chief	12B	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Battalion Fire Chief	06B	IAFF	6.0000	6.0000	6.0000	0.0000	6.0000
Battalion Fire Chief - Emergency Medical Services	06B	IAFF	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	1.0000	1.0000	1.0000
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	16.0000	16.0000	0.0000	16.0000
Fire Captain - Emergency Medical Services Coordinator	05BA	IAFF	.0000	1.0000	1.0000	0.0000	1.0000
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	2.0000	2.0000	0.0000	2.0000
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	48.0000	48.0000	48.0000	0.0000	48.0000
Fire Financial Administrative Coordinator	21AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Fire Hazard Inspector	20AH	GREIU	1.0000	.0000	.0000	0.0000	0.0000
Fire Lieutenant	03B	IAFF	31.0000	32.0000	32.0000	0.0000	34.0000
Fire Lieutenant - Fire Prevention Inspector	03BA	IAFF	5.0000	6.0000	6.0000	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	3.0000	3.0000	0.0000	3.0000
Fire Lieutenant - Homeless Outreach Team	03BA	IAFF	2.0000	1.0000	1.0000	0.0000	1.0000
Fire Marshal	06BA	IAFF	1.0000	1.0000	1.0000	0.0000	1.0000
Firefighter	01B	IAFF	92.0000	77.0000	85.0000	8.0000	85.0000
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			224.0000	213.0000	222.0000	9.0000	222.2500
FIRE GRANTS FUND 2732							
Emergency Management Specialist	11	APA	1.0000	1.0000	.0000	-1.0000	0.0000
Firefighter	01B	IAFF	8.0000	18.0000	10.0000	-8.0000	10.0000
Subtotal Fire Grants Fund			9.0000	19.0000	10.0000	-9.0000	10.0000
TOTAL FIRE DEPARTMENT			**233.0000**	**232.0000**	**232.0000**	**.0000**	**232.2500**

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	1.0000	1.0000	1.0000	0.0000	1.0000
Alternative Sentencing Coordinator Specialist/Problem Solving Court Coordi	20E	COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Assistant Deputy Court Clerk	08EH	COURT	.0000	.0000	1.0000	1.0000	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	.0000	-1.0000	0.0000
Community Service Work Program Supervisor	06D	APA COURT	.0000	.0000	.0000	0.0000	0.0000
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	17EH	COURT	6.0000	6.0000	6.0000	0.0000	6.0000
Customer Service Representative	13EH	COURT	4.0000	4.0000	.0000	-4.0000	0.0000
DART Volunteer Coordinator - PT at 0.50 FTE	10T	61STHR	1.0000	1.0000	.0000	-1.0000	0.0000
Deputy Court Administrator	09D	APA COURT	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy Court Clerk	14EH	COURT	22.0000	22.0000	28.0000	6.0000	28.0000
Deputy Court Clerk Specialist	13EH	COURT	2.0000	2.0000	.0000	-2.0000	.0000
District Court Judge	04ELC	JUDGE	6.0000	6.0000	6.0000	0.0000	6.0000
Judicial Clerk	15EH	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	16EH	COURT	4.0000	4.0000	4.0000	0.0000	4.0000
Pretrial Court Assistant - PT at 0.50 FTE	10T	61STHR	.0000	.0000	1.0000	1.0000	0.5000
Probation Officer	03D	APA COURT	5.0000	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	.0000	.0000	.0000	0.0000	0.0000
Subtotal Operating			75.0000	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	.0000	.0000	0.0000	0.0000
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	7.0000	7.0000	0.0000	4.5000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
TOTAL 61ST DISTRICT COURT			**84.0000**	**82.0000**	**82.0000**	**.0000**	**79.0000**
ATTORNEY'S DEPARTMENT (E540)							
GENERAL OPERATING FUND 1010							
Assistant City Attorney I	15U	EXECPLAN	2.0000	2.0000	2.0000	0.0000	2.0000
Assistant City Attorney II	19U	EXECPLAN	5.0000	5.0000	5.0000	0.0000	5.0000
Assistant City Attorney III	22U	EXECPLAN	2.0000	1.0000	1.0000	0.0000	1.0000
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	3.0000	3.0000	0.0000	3.0000
Legal Assistant I	05U	MGTNON	4.0000	3.0000	3.0000	0.0000	3.0000
Legal Assistant II	07U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
Paralegal	11U	MGTNON	.0000	1.0000	1.0000	0.0000	1.0000
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	.0000	.0000	.0000	0.0000	0.0000
Administrative Services Officer II	18	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Chief Financial Officer	27U	EXECPLAN	.0000	.0000	.0000	0.0000	0.0750
Director Of Facilities And Fleet Management	23U	EXECPLAN	1.0000	1.0000	1.0000	0.0000	0.5000
Facilities Maintenance Superintendent	17	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Facilities Maintenance Supervisor	14	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Facilities Maintenance Technician	25AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	1.0000	1.0000	1.0000	0.0000	0.5000
Information Systems Coordinator	15	APA	.0000	.0000	.0000	0.0000	0.5000
Administrative Support Specialist	17AH	GREIU	1.0000	1.0000	1.0000	0.0000	0.6000
Office Assistant III	12AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
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

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	.0000	.0000	0.0000	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	5.0000	5.0000	0.0000	5.0000
Real and Personal Property Appraiser III	23AH	GREIU	1.0000	2.0000	2.0000	0.0000	2.0000
Real Property Assessment Aide	11AH	GREIU	.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 Aide	04	APA	.0000	.0000	.0000	0.0000	0.5000
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	0.8600
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 I	12	APA	2.0000	2.0000	2.0000	0.0000	0.0000

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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			10.0000	10.0000	10.0000	0.0000	6.9600
ACCOUNTING OFFICE-GENERAL OPERATING FUND 1010							
Financial Analyst III	18	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst II	15	APA	2.0000	2.0000	2.0000	0.0000	1.3900
Financial Analyst I	12	APA	2.0000	2.0000	2.0000	0.0000	2.0000
Accountant I	21AH	GREIU	3.0000	3.0000	3.0000	0.0000	3.0000
Accountant II	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Assistant II	13AH	GREIU	2.0000	2.0000	2.0000	0.0000	2.0000
Accounts Payable Manager	15	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Payroll Supervisor	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Subtotal Accounting			13.0000	13.0000	13.0000	0.0000	12.3900
BUDGET OFFICE-GENERAL OPERATING FUND 1010							
Budget Analyst - Specialty Level A	12	APA	1.0000	1.0000	2.0000	1.0000	1.0000
Budget Analyst - Specialty Level B	14	APA	.0000	.0000	.0000	0.0000	0.0000
Budget Analyst - Specialty Level C	16	APA	3.0000	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			5.0000	5.0000	6.0000	1.0000	4.7000
Subtotal Fiscal Admin/Budget Department 212			15.0000	15.0000	16.0000	1.0000	24.0500
PURCHASING OFFICE-GENERAL OPERATING FUND 1010							
Administrative Aide	04	APA	.0000	1.0000	1.0000	0.0000	0.5000
Buyer	10	APA	3.0000	2.0000	2.0000	0.0000	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

FY2027 MASTER ROSTER
APPENDIX C

Group / Department
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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 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			**65.0000**	**65.0000**	**66.0000**	**1.0000**	**60.1000**
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	.0000	.0000	.0000	0.0000	0.0000

Group / Department
Org / Fund

Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
Accountant II	12	APA	.0000	.0000	.0000	0.0000	0.0000
Accounts Payable Manager	15	APA	.0000	.0000	.0000	0.0000	0.0000
Administrative Executive Assistant	05U	MGTNON	1.0000	1.0000	1.0000	0.0000	1.0000
City Comptroller	03ELC	ELECTED	1.0000	1.0000	1.0000	0.0000	1.0000
Deputy City Comptroller	22	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Financial Analyst	12	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Analyst II	17	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Analyst III	18	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Assistant II	13AH	GREIU	.0000	.0000	.0000	0.0000	0.0000
Financial Systems Analyst	13	APA	.0000	.0000	.0000	0.0000	0.0000
Internal Auditor I	12	APA	.0000	.0000	.0000	0.0000	0.0000
Internal Auditor II	16	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Payroll Supervisor	12	APA	.0000	.0000	.0000	0.0000	0.0000
TOTAL COMPTROLLER'S DEPARTMENT			**4.0000**	**4.0000**	**4.0000**	**.0000**	**4.0000**
RETIREMENT ACTIVITIES (G110) - NON BUDGETED							
RETIREMENT OFFICE - Not Budgeted							
Accountant II	12	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Executive Director Pension Systems	01PEN	PENSION	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Services Specialist	13	APA	1.0000	1.0000	1.0000	0.0000	1.0000
Retirement Systems Assistant	15AH	GREIU	1.0000	1.0000	1.0000	0.0000	1.0000
TOTAL RETIREMENT OFFICE			**4.0000**	**4.0000**	**4.0000**	**.0000**	**4.0000**
AUTHORITIES (G210/G310) - NON BUDGETED FUNDS							
DOWNTOWN DEVELOPMENT AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0700
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.3000
Subtotal DDA			.0000	.0000	.0000	0.0000	0.3700
TAX INCREMENT FINANCE AUTHORITY - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.0300
Subtotal TIFA			.0000	.0000	.0000	0.0000	0.0300
BROWNFIELD - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0700
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	1.9000
Economic Development Coordinator II	17	APA	.0000	.0000	.0000	0.0000	2.0000

FY2027 MASTER ROSTER
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Position Titles	Range	Bargaining Unit	FY2025 AUTHORIZED	FY2026 AUTHORIZED	FY2027 ADOPTED	Change from FY26	FY2027 FTE
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	0.2000
Subtotal Brownfield			.0000	.0000	.0000	0.0000	6.9200
SMARTZONE - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0000
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	1.0000
DOWNTOWN IMPROVEMENT DISTRICT - NOT BUDGETED BY CITY							
Administrative Services Officer II	18	APA	.0000	.0000	.0000	0.0000	0.0000
Financial Analyst II	15	APA	.0000	.0000	.0000	0.0000	0.0300
Subtotal DID			.0000	.0000	.0000	0.0000	0.0300
TOTAL AUTHORITIES - NON BUDGETED FUNDS			**.0000**	**.0000**	**.0000**	**.0000**	**8.3500**
TOTAL ROSTER FOR FY2027			**1,757.00**	**1,791.00**	**1,805.00**	**14.00**	**1,749.00**

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 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, 2025 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.

The Uptown CIA was created in 2009 and first captured tax increment revenues in Fiscal Year 2012. The Southtown CIA (formerly known as "Madison Square") was originally created in 2009, then the initial values were re-set and the district expanded in 2016. The North Quarter CIA was created in 2012, then initial values were re-set in 2018. The WestSide CIA was created in 2014. The Michigan Street CIA was created in 2015. The South Division/Grandville CIA was created in 2018.

DOWNTOWN DEVELOPMENT AUTHORITY ("DDA")

The Grand Rapids DDA was created in 1979 by the City of Grand Rapids under the provisions of Act 197, Public Acts of 1975 of the State of Michigan, as amended. The purpose of the DDA is to correct and prevent deterioration in the downtown business district / neighborhood; encourage historic preservation; authorize the acquisition and disposal of interests in real and personal property; authorize the creation and implementation of development plans in the districts; promote the economic growth of the districts; authorize the levy and collection of taxes; authorize the issuance of bonds and other evidences of indebtedness; and authorize the use of tax increment financing. The DDA's initial property tax increment revenue capture was in 1981.

Until December, 2016 the DDA district was bounded roughly by Newberry Street, N.W. on the north; Lafayette Avenue, or Prospect Avenue on the east; Logan Street or Wealthy Street on the south; and Lexington Avenue, N.W. or Seward Avenue, N.W. on the west. In December, 2016 City Commission approved an expansion of the development district which is now bounded by Leonard Street, N.W. on the north; Division Avenue, Lafayette Avenue, or Prospect Avenue on the east; Century Street, Chestnut Street, Logan Street or Wealthy Street on the south; and Lexington Avenue, Turner Avenue, or Seward Avenue on the west. 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.

The DDA's operations, debt service reimbursements, programs, and development projects are funded with either Local Tax increment or non-tax increment revenues, the latter which are derived primarily from interest and parking revenues generated by facilities located on property owned by the DDA.

DOWNTOWN IMPROVEMENT DISTRICTS ("DID")

The Grand Rapids DID was created by the City as a special assessment district in August, 2000 after downtown property owners voted to support self-assessment. DID operations began in fiscal year 2001 under the provisions of Act 120, Public Acts of 1961 of the State of Michigan, as amended. The purpose of the DID is to provide a program of enhanced services within the district boundaries. Services provided by the DID relieve property owners from providing common outdoor maintenance services. DID revenues also fund events, marketing, and promotions to draw tourists, businesses, employees, and residents to the downtown business district.

On March 18, 2026 the DID Board adopted a motion recommending that the City Commission declare necessity for special assessments beginning July 1, 2026 and ending June 30, 2029. On May 12, 2026, 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 ("LBA")

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, Land Bank, SmartZone, EDC, CIA, DID, and BID budgets for Fiscal Year 2027 were approved by City Commission on May 19, 2026. Following City Commission approval, each authority and district board adopted the Fiscal Year 2027 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 - FMS
STATEMENT OF OPERATIONS
2520-Uptown Business Improv Dist

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	0	14,040	14,040	0	14,498	14,910	15,321	15,779	15,779
66001000-Investment Income and Rentals	7,330	3,698	3,698	9,564	2,712	2,791	2,708	2,712	2,712
67001000-Other Revenues	131,766	156,207	156,207	132,256	161,801	166,665	171,530	176,906	176,906
Total Revenues	**139,097**	**173,945**	**173,945**	**141,820**	**179,011**	**184,366**	**189,559**	**195,397**	**195,397**
Expenditures									
71001000-Personal Services	21,480	0	0	30,000	0	0	0	0	0
81001000-Other Services and Charges	104,221	185,000	185,000	149,840	179,840	185,000	185,000	185,000	185,000
Total Expenditures	**125,701**	**185,000**	**185,000**	**179,840**	**179,840**	**185,000**	**185,000**	**185,000**	**185,000**
NET INCOME (LOSS)	**13,395**	**-11,055**	**-11,055**	**-38,020**	**-829**	**-634**	**4,559**	**10,397**	**10,397**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	52,001	65,396	65,396	65,396	27,376	26,547	25,913	30,472	40,869
Ending Fund Balance	65,396	54,341	54,341	27,376	26,547	25,913	30,472	40,869	51,266
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	18,855	27,750	27,750	26,976	26,976	27,750	27,750	27,750	27,750
Unassigned Fund Balance	46,541	26,591	26,591	400	-429	-1,837	2,722	13,119	23,516
Unassigned Fund Balance as % of Total Expenditures	37.0%	14.4%	14.4%	0.2%	-0.2%	-1.0%	1.5%	7.1%	12.7%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2430-Brownfield Operations

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	15,883,204	15,899,990	15,899,990	13,484,143	16,306,258	16,223,247	15,568,397	14,726,156	14,638,705
51001000-Federal Grants	0	1,373,252	1,373,252	519,657	1,395,553	0	0	0	0
53001000-State Grants	231,463	0	0	0	0	0	0	0	0
61001000-Charges for Services	194,837	188,254	188,254	303,382	172,620	177,907	183,364	188,998	194,812
66001000-Investment Income and Rentals	591,449	294,390	294,390	191,676	192,788	177,329	161,916	146,504	146,394
67001000-Other Revenues	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	**16,975,953**	**17,830,886**	**17,830,886**	**14,573,858**	**18,142,219**	**16,653,483**	**15,988,677**	**15,136,658**	**15,054,911**
Expenditures									
71001000-Personal Services	636,799	859,666	936,406	699,955	1,086,278	1,162,452	1,197,488	1,222,772	1,234,235
75001000-Supplies	6,912	10,000	10,000	6,000	20,000	10,000	10,000	10,000	12,000
81001000-Other Services and Charges	15,066,768	16,732,336	16,732,336	14,551,220	16,506,002	14,816,929	14,208,182	13,453,953	13,348,171
97001000-Capital Outlays	0	25,006	25,006	8,434	25,006	27,006	29,167	31,500	34,020
99001000-Debt Service	178,963	174,238	174,238	174,238	174,513	174,438	174,181	173,563	172,563
Total Expenditures	**15,889,442**	**17,801,246**	**17,877,986**	**15,439,847**	**17,811,799**	**16,190,825**	**15,619,018**	**14,891,788**	**14,800,989**
NET INCOME (LOSS)	**1,086,512**	**29,640**	**-47,100**	**-865,989**	**330,420**	**462,658**	**369,659**	**244,870**	**253,922**
Beginning Fund Balance	2,865,632	3,952,144	3,952,144	3,952,144	3,086,155	3,416,574	3,879,233	4,248,892	4,493,762
Ending Fund Balance	3,952,144	3,981,784	3,905,043	3,086,155	3,416,574	3,879,233	4,248,892	4,493,762	4,747,684
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	2,383,416	2,670,187	2,681,698	2,315,977	2,671,770	2,428,624	2,342,853	2,233,768	2,220,148
Unassigned Fund Balance	1,568,727	1,311,597	1,223,345	770,178	744,805	1,450,609	1,906,039	2,259,994	2,527,536
Unassigned Fund Balance as % of Total Expenditures	9.9%	7.4%	6.8%	5.0%	4.2%	9.0%	12.2%	15.2%	17.1%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2431-Brownfield Revolving Loan Fund

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	1,134,566	2,237,315	2,237,315	3,515,105	1,394,537	1,765,544	1,995,462	1,252,025	1,462,519
66001000-Investment Income and Rentals	361,435	192,224	192,224	191,676	192,788	177,329	161,916	146,504	146,394
67001000-Other Revenues	0	43,376	43,376	0	45,274	46,377	47,767	49,200	50,677
Total Revenues	**1,496,001**	**2,472,915**	**2,472,915**	**3,706,781**	**1,632,599**	**1,989,250**	**2,205,145**	**1,447,729**	**1,659,590**
Expenditures									
81001000-Other Services and Charges	2,901,035	9,165,087	9,165,087	3,065,704	6,756,276	2,174,701	2,181,060	1,561,342	1,627,811
Total Expenditures	**2,901,035**	**9,165,087**	**9,165,087**	**3,065,704**	**6,756,276**	**2,174,701**	**2,181,060**	**1,561,342**	**1,627,811**
NET INCOME (LOSS)	**-1,405,033**	**-6,692,172**	**-6,692,172**	**641,077**	**-5,123,677**	**-185,451**	**24,085**	**-113,613**	**31,779**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	6,371,473	4,966,440	4,966,440	4,966,440	5,607,517	483,840	298,389	322,474	208,861
Ending Fund Balance	4,966,440	-1,725,732	-1,725,732	5,607,517	483,840	298,389	322,474	208,861	240,640
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	435,155	1,374,763	1,374,763	459,856	1,013,441	326,205	327,159	234,201	244,172
Unassigned Fund Balance	4,531,284	-3,100,495	-3,100,495	5,147,661	-529,601	-27,817	-4,685	-25,340	-3,532
Unassigned Fund Balance as % of Total Expenditures	156.2%	-33.8%	-33.8%	167.9%	-7.8%	-1.3%	-0.2%	-1.6%	-0.2%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2455-Michigan Street Corridor Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	332,750	359,839	359,839	396,355	457,194	480,128	504,210	529,495	556,045
66001000-Investment Income and Rentals	39,305	13,951	13,951	39,306	26,013	23,927	21,847	19,768	19,753
67001000-Other Revenues	0	0	0	4,002	0	0	0	0	0
Total Revenues	**372,055**	**373,790**	**373,790**	**439,663**	**483,207**	**504,055**	**526,057**	**549,263**	**575,798**
Expenditures									
75001000-Supplies	19	570,000	570,000	20,000	870,000	235,000	285,000	285,000	285,000
81001000-Other Services and Charges	107,966	571,836	571,836	163,198	563,000	225,000	175,000	175,000	175,000
Total Expenditures	**107,984**	**1,141,836**	**1,141,836**	**183,198**	**1,433,000**	**460,000**	**460,000**	**460,000**	**460,000**
NET INCOME (LOSS)	**264,070**	**-768,046**	**-768,046**	**256,465**	**-949,793**	**44,055**	**66,057**	**89,263**	**115,798**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	593,453	857,523	857,523	857,523	1,113,988	164,195	208,250	274,307	363,570
Ending Fund Balance	857,523	89,477	89,477	1,113,988	164,195	208,250	274,307	363,570	479,368
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	16,198	171,275	171,275	27,480	214,950	69,000	69,000	69,000	69,000
Unassigned Fund Balance	841,326	-81,798	-81,798	1,086,509	-50,755	139,250	205,307	294,570	410,368
Unassigned Fund Balance as % of Total Expenditures	779.1%	-7.2%	-7.2%	593.1%	-3.5%	30.3%	44.6%	64.0%	89.2%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2452-North Quarter Corridor Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	162,200	169,310	169,310	160,811	167,852	176,294	185,159	194,467	204,240
66001000-Investment Income and Rentals	9,543	9,960	9,960	18,297	6,720	12,362	11,288	10,212	10,206
67001000-Other Revenues	8,479	3,000	3,000	7,879	3,000	3,000	3,000	3,000	3,000
Total Revenues	**180,222**	**182,270**	**182,270**	**186,987**	**177,572**	**191,656**	**199,447**	**207,679**	**217,446**
Expenditures									
75001000-Supplies	0	168,000	168,000	76,467	185,000	36,000	36,000	36,000	36,000
81001000-Other Services and Charges	92,916	203,210	203,210	96,433	167,000	176,000	176,000	176,000	176,000
Total Expenditures	**92,916**	**371,210**	**371,210**	**172,900**	**352,000**	**212,000**	**212,000**	**212,000**	**212,000**
NET INCOME (LOSS)	**87,306**	**-188,940**	**-188,940**	**14,087**	**-174,428**	**-20,344**	**-12,553**	**-4,321**	**5,446**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	122,212	209,518	209,518	209,518	223,605	49,177	28,832	16,279	11,958
Ending Fund Balance	209,518	20,578	20,578	223,605	49,177	28,832	16,279	11,958	17,404
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	13,937	55,682	55,682	25,935	52,800	31,800	31,800	31,800	31,800
Unassigned Fund Balance	195,581	-35,104	-35,104	197,670	-3,623	-2,968	-15,521	-19,842	-14,396
Unassigned Fund Balance as % of Total Expenditures	210.5%	-9.5%	-9.5%	114.3%	-1.0%	-1.4%	-7.3%	-9.4%	-6.8%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2456-S Division-Grandville Corridor
Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	332,724	372,028	372,028	391,492	421,811	442,952	465,150	488,457	512,930
66001000-Investment Income and Rentals	25,233	13,518	13,518	41,201	18,708	17,208	15,712	14,217	14,206
Total Revenues	**357,956**	**385,546**	**385,546**	**432,693**	**440,519**	**460,160**	**480,862**	**502,674**	**527,136**
Expenditures									
75001000-Supplies	3,550	50,000	50,000	80,297	50,000	150,000	150,000	150,000	150,000
81001000-Other Services and Charges	132,972	643,000	643,000	178,590	930,000	362,000	357,000	357,000	357,000
Total Expenditures	**136,522**	**693,000**	**693,000**	**258,887**	**980,000**	**512,000**	**507,000**	**507,000**	**507,000**
NET INCOME (LOSS)	**221,435**	**-307,454**	**-307,454**	**173,806**	**-539,481**	**-51,840**	**-26,138**	**-4,326**	**20,136**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	354,642	576,077	576,077	576,077	749,883	210,402	158,562	132,424	128,098
Ending Fund Balance	576,077	268,623	268,623	749,883	210,402	158,562	132,424	128,098	148,234
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	20,478	103,950	103,950	38,833	147,000	76,800	76,050	76,050	76,050
Unassigned Fund Balance	555,598	164,673	164,673	711,050	63,402	81,762	56,374	52,048	72,184
Unassigned Fund Balance as % of Total Expenditures	407.0%	23.8%	23.8%	274.7%	6.5%	16.0%	11.1%	10.3%	14.2%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2451-Southtown Corridor Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	548,357	562,877	562,877	630,094	700,703	735,788	772,628	811,309	851,925
53001000-State Grants	0	0	0	1,940	0	0	0	0	0
58001000-Contributions from Local Units	200,000	0	0	0	0	0	0	0	0
66001000-Investment Income and Rentals	44,970	24,041	24,041	44,971	32,956	30,313	27,679	25,044	25,025
Total Revenues	**793,327**	**586,918**	**586,918**	**677,005**	**733,659**	**766,101**	**800,307**	**836,353**	**876,950**
Expenditures									
75001000-Supplies	0	300,000	300,000	6,000	500,000	50,000	50,000	50,000	50,000
81001000-Other Services and Charges	316,135	817,333	817,333	784,064	1,089,384	559,384	589,384	679,384	739,384
Total Expenditures	**316,135**	**1,117,333**	**1,117,333**	**790,064**	**1,589,384**	**609,384**	**639,384**	**729,384**	**789,384**
NET INCOME (LOSS)	**477,191**	**-530,415**	**-530,415**	**-113,059**	**-855,725**	**156,717**	**160,923**	**106,969**	**87,566**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	618,882	1,096,073	1,096,073	1,096,073	983,014	127,289	284,007	444,930	551,899
Ending Fund Balance	1,096,073	565,658	565,658	983,014	127,289	284,007	444,930	551,899	639,465
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	47,420	167,600	167,600	118,510	238,408	91,408	95,908	109,408	118,408
Unassigned Fund Balance	1,048,653	398,058	398,058	864,505	-111,118	192,599	349,022	442,491	521,057
Unassigned Fund Balance as % of Total Expenditures	331.7%	35.6%	35.6%	109.4%	-7.0%	31.6%	54.6%	60.7%	66.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2453-Uptown Corridor Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	463,854	466,770	466,770	544,072	603,930	634,252	666,089	699,519	734,620
53001000-State Grants	0	0	0	5,002	0	0	0	0	0
66001000-Investment Income and Rentals	16,692	8,025	8,025	16,691	8,908	8,193	7,481	6,769	6,764
67001000-Other Revenues	0	0	0	2,037	0	0	0	0	0
Total Revenues	**480,546**	**474,795**	**474,795**	**567,802**	**612,838**	**642,445**	**673,570**	**706,288**	**741,384**
Expenditures									
71001000-Personal Services	229,193	0	0	290,000	362,250	291,301	313,000	323,000	333,000
75001000-Supplies	2,786	4,000	4,000	2,638	20,000	20,000	20,000	20,000	20,000
81001000-Other Services and Charges	208,335	506,291	506,291	194,103	286,095	201,600	206,600	226,600	236,600
Total Expenditures	**440,314**	**510,291**	**510,291**	**486,741**	**668,345**	**512,901**	**539,600**	**569,600**	**589,600**
NET INCOME (LOSS)	**40,232**	**-35,496**	**-35,496**	**81,061**	**-55,507**	**129,544**	**133,970**	**136,688**	**151,784**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	56,362	96,594	96,594	96,594	177,655	122,148	251,692	385,662	522,350
Ending Fund Balance	96,594	61,098	61,098	177,655	122,148	251,692	385,662	522,350	674,134
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	66,047	76,544	76,544	73,011	100,252	76,935	80,940	85,440	88,440
Unassigned Fund Balance	30,547	-15,446	-15,446	104,644	21,896	174,757	304,722	436,910	585,694
Unassigned Fund Balance as % of Total Expenditures	6.9%	-3.0%	-3.0%	21.5%	3.3%	34.1%	56.5%	76.7%	99.3%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2454-West Side Corridor Improvement District

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	589,741	669,759	669,759	710,894	785,446	824,843	866,210	909,645	955,252
66001000-Investment Income and Rentals	57,425	30,585	30,585	57,425	41,202	37,898	34,604	31,310	31,287
Total Revenues	**647,166**	**700,344**	**700,344**	**768,319**	**826,648**	**862,741**	**900,814**	**940,955**	**986,539**
Expenditures									
75001000-Supplies	780	1,300,000	1,300,000	190,700	220,000	90,000	160,000	160,000	160,000
81001000-Other Services and Charges	197,687	325,000	325,000	383,636	1,938,703	335,000	175,000	175,000	175,000
97001000-Capital Outlays	10,791	0	0	0	0	0	0	0	0
Total Expenditures	**209,258**	**1,625,000**	**1,625,000**	**574,336**	**2,158,703**	**425,000**	**335,000**	**335,000**	**335,000**
NET INCOME (LOSS)	**437,909**	**-924,656**	**-924,656**	**193,983**	**-1,332,055**	**437,741**	**565,814**	**605,955**	**651,539**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	806,281	1,244,190	1,244,190	1,244,190	1,438,173	106,118	543,859	1,109,673	1,715,628
Ending Fund Balance	1,244,190	319,534	319,534	1,438,173	106,118	543,859	1,109,673	1,715,628	2,367,167
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	31,389	243,750	243,750	86,150	323,805	63,750	50,250	50,250	50,250
Unassigned Fund Balance	1,212,801	75,784	75,784	1,352,022	-217,688	480,109	1,059,423	1,665,378	2,316,917
Unassigned Fund Balance as % of Total Expenditures	579.6%	4.7%	4.7%	235.4%	-10.1%	113.0%	316.2%	497.1%	691.6%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2484-DDA Local Tax Increment

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	9,009,814	9,706,650	9,706,650	8,960,312	9,157,926	8,825,510	9,053,518	9,270,183	9,466,966
51001000-Federal Grants	1,037,210	800,000	800,000	352,830	600,000	0	0	0	0
66001000-Investment Income and Rentals	478,056	248,052	248,052	478,057	232,228	213,606	195,040	176,475	176,343
67001000-Other Revenues	652,960	5,000	5,000	850,000	5,000	5,000	5,000	5,000	5,000
Total Revenues	**11,178,041**	**10,759,702**	**10,759,702**	**10,641,199**	**9,995,154**	**9,044,116**	**9,253,558**	**9,451,658**	**9,648,309**
Expenditures									
71001000-Personal Services	2,176,870	109,260	109,260	2,303,323	1,622,270	1,703,500	1,764,259	1,840,159	1,916,067
75001000-Supplies	309,112	49,141	49,141	100,000	436,772	246,155	46,064	43,850	43,850
81001000-Other Services and Charges	8,470,755	8,442,465	8,442,465	6,770,779	5,318,852	4,686,393	4,719,840	4,743,628	4,665,415
97001000-Capital Outlays	2,390,212	3,595,000	3,595,000	2,243,609	1,935,250	2,395,000	2,545,000	2,045,000	2,045,000
99001000-Debt Service	125	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
Total Expenditures	**13,347,075**	**12,196,866**	**12,196,866**	**11,417,711**	**9,314,144**	**9,032,048**	**9,076,163**	**8,673,637**	**8,671,332**
NET INCOME (LOSS)	**-2,169,034**	**-1,437,164**	**-1,437,164**	**-776,512**	**681,010**	**12,068**	**177,395**	**778,021**	**976,977**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	3,630,226	1,461,192	1,461,192	1,461,192	684,680	1,365,690	1,377,758	1,555,153	2,333,174
Ending Fund Balance	1,461,192	24,028	24,028	684,680	1,365,690	1,377,758	1,555,153	2,333,174	3,310,151
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	2,002,061	1,829,530	1,829,530	1,712,657	1,397,122	1,354,807	1,361,425	1,301,046	1,300,700
Unassigned Fund Balance	-540,869	-1,805,502	-1,805,502	-1,027,977	-31,432	22,951	193,728	1,032,128	2,009,451
Unassigned Fund Balance as % of Total Expenditures	-4.1%	-14.8%	-14.8%	-9.0%	-0.3%	0.3%	2.1%	11.9%	23.2%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2483-DDA Non Tax Increment

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
61001000-Charges for Services	508,276	419,098	419,098	800,000	900,000	909,000	918,090	927,271	936,544
66001000-Investment Income and Rentals	210,323	411,029	411,029	477,023	837,724	873,095	248,480	243,865	243,832
67001000-Other Revenues	51,485	88,500	88,500	83,770	103,105	112,763	118,386	125,194	127,073
Total Revenues	**770,083**	**918,627**	**918,627**	**1,360,793**	**1,840,829**	**1,674,858**	**1,284,956**	**1,296,330**	**1,307,449**
Expenditures									
75001000-Supplies	22,296	50,000	50,000	25,000	35,000	35,000	35,000	35,000	35,000
81001000-Other Services and Charges	1,062,873	1,335,000	1,335,000	1,301,267	2,015,000	845,000	795,000	995,000	995,000
97001000-Capital Outlays	1,860	0	0	0	0	0	0	0	0
Total Expenditures	**1,087,028**	**1,385,000**	**1,385,000**	**1,326,267**	**2,050,000**	**880,000**	**830,000**	**1,030,000**	**1,030,000**
NET INCOME (LOSS)	**-316,945**	**-466,373**	**-466,373**	**34,526**	**-209,171**	**1,014,858**	**454,956**	**266,330**	**277,449**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	2,025,012	1,708,067	1,708,067	1,708,067	1,742,593	1,533,422	2,548,279	3,003,235	3,269,565
Ending Fund Balance	1,708,067	1,241,694	1,241,694	1,742,593	1,533,422	2,548,279	3,003,235	3,269,565	3,547,014
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	163,054	207,750	207,750	198,940	307,500	132,000	124,500	154,500	154,500
Unassigned Fund Balance	1,545,013	1,033,944	1,033,944	1,543,653	1,225,922	2,196,279	330,456	111,830	389,280
Unassigned Fund Balance as % of Total Expenditures	142.1%	74.7%	74.7%	116.4%	59.8%	249.6%	39.8%	10.9%	37.8%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2510-DID-General

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	35,425	18,397	18,397	35,425	19,959	18,359	16,763	15,168	15,156
67001000-Other Revenues	1,158,526	1,262,221	1,262,221	1,198,183	1,294,393	1,353,170	1,419,804	0	0
Total Revenues	**1,193,952**	**1,280,618**	**1,280,618**	**1,233,608**	**1,314,352**	**1,371,529**	**1,436,567**	**15,168**	**15,156**
Expenditures									
71001000-Personal Services	64,873	13,740	13,740	84,517	17,655	20,914	27,497	5,164	5,187
75001000-Supplies	6,733	5,199	5,199	6,500	5,000	6,000	6,000	0	0
81001000-Other Services and Charges	1,101,273	1,261,679	1,261,679	1,150,428	1,291,698	1,344,614	1,403,071	38,892	39,670
97001000-Capital Outlays	3,527	0	0	3,527	0	0	0	0	0
Total Expenditures	**1,176,406**	**1,280,618**	**1,280,618**	**1,244,972**	**1,314,353**	**1,371,528**	**1,436,568**	**44,056**	**44,857**
NET INCOME (LOSS)	**17,546**	**0**	**0**	**-11,364**	**0**	**0**	**0**	**-28,889**	**-29,701**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	194,286	211,832	211,832	211,832	200,468	200,467	200,468	200,468	171,579
Ending Fund Balance	211,832	211,832	211,832	200,468	200,467	200,468	200,468	171,579	141,878
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	176,461	192,093	192,093	186,746	197,153	205,729	215,485	6,608	6,729
Unassigned Fund Balance	35,371	19,739	19,739	13,722	3,314	-5,262	-15,017	164,971	134,149
Unassigned Fund Balance as % of Total Expenditures	3.0%	1.5%	1.5%	1.1%	0.3%	-0.4%	-1.0%	374.5%	299.1%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2519-DID-Snowmelt

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
66001000-Investment Income and Rentals	34,222	17,900	17,900	34,222	17,348	15,957	14,570	13,183	13,173
67001000-Other Revenues	153,981	170,000	170,000	153,968	170,000	170,000	170,000	0	0
Total Revenues	**188,203**	**187,900**	**187,900**	**188,190**	**187,348**	**185,957**	**184,570**	**13,183**	**13,173**
Expenditures									
81001000-Other Services and Charges	196,431	187,900	297,900	292,000	187,348	185,957	184,570	0	0
Total Expenditures	**196,431**	**187,900**	**297,900**	**292,000**	**187,348**	**185,957**	**184,570**	**0**	**0**
NET INCOME (LOSS)	**-8,229**	**0**	**-110,000**	**-103,810**	**0**	**0**	**0**	**13,183**	**13,173**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	473,761	465,532	465,532	465,532	361,722	361,722	361,721	361,721	374,904
Ending Fund Balance	465,532	465,532	355,532	361,722	361,722	361,721	361,721	374,904	388,077
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	29,465	28,185	37,185	43,800	28,102	27,894	27,686		
Unassigned Fund Balance	436,067	437,347	368,347	317,922	333,620	333,828	-27,686	13,183	26,356
Unassigned Fund Balance as % of Total Expenditures	222.0%	232.8%	148.6%	108.9%	178.1%	179.5%	-15.0%		

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2830-Land Bank Authority

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
58001000-Contributions from Local Units	32,000	131,250	131,250	63,000	50,000	14,000	14,000	14,000	14,000
61001000-Charges for Services	0	0	0	8,200	2,550	1,350	1,350	1,350	1,350
66001000-Investment Income and Rentals	-658	0	0	0	0	0	0	0	0
67001000-Other Revenues	507,356	26,875	26,875	35,000	138,267	58,607	79,857	84,613	90,094
Total Revenues	**538,698**	**158,125**	**158,125**	**106,200**	**190,817**	**73,957**	**95,207**	**99,963**	**105,444**
Expenditures									
75001000-Supplies	0	0	0	19,480	10,000	10,250	10,500	10,750	11,000
81001000-Other Services and Charges	23,902	141,100	141,100	76,200	106,510	96,310	96,620	96,938	97,266
97001000-Capital Outlays	0	0	0	300	30,000	0	0	0	0
Total Expenditures	**23,902**	**141,100**	**141,100**	**95,980**	**146,510**	**106,560**	**107,120**	**107,688**	**108,266**
NET INCOME (LOSS)	**514,796**	**17,025**	**17,025**	**10,220**	**44,307**	**-32,603**	**-11,913**	**-7,725**	**-2,822**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	0	514,796	514,796	514,796	525,016	569,323	536,720	524,807	517,082
Ending Fund Balance	514,796	531,821	531,821	525,016	569,323	536,720	524,807	517,082	514,260
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	3,585	21,165	21,165	14,397	21,977	15,984	16,068	16,153	16,240
Unassigned Fund Balance	511,210	510,656	510,656	510,619	547,346	520,736	508,739	500,929	498,020
Unassigned Fund Balance as % of Total Expenditures	2,138.7%	361.9%	361.9%	532.0%	373.6%	488.7%	474.9%	465.2%	460.0%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2470-Monroe North TIFA

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	537,679	548,719	548,719	849,059	874,681	901,071	923,723	946,941	965,980
53001000-State Grants	156,729	152,027	152,027	156,317	151,627	147,079	142,666	138,386	134,235
66001000-Investment Income and Rentals	197,565	111,190	111,190	120,598	121,297	111,571	101,874	92,177	92,107
Total Revenues	**891,973**	**811,936**	**811,936**	**1,125,974**	**1,147,605**	**1,159,721**	**1,168,263**	**1,177,504**	**1,192,322**
Expenditures									
71001000-Personal Services	126,000	9,912	9,912	0	141,625	145,874	150,250	154,757	159,401
75001000-Supplies	2,396	241,044	241,044	3,000	7,000	2,000	2,000	2,000	2,000
81001000-Other Services and Charges	196,970	474,645	474,645	557,101	502,203	258,508	210,033	161,454	162,916
97001000-Capital Outlays	980	1,500,000	1,500,000	1,500,000	1,500,000	0	0	250,000	250,000
Total Expenditures	**326,345**	**2,225,601**	**2,225,601**	**2,060,101**	**2,150,828**	**406,382**	**362,283**	**568,211**	**574,317**
NET INCOME (LOSS)	**565,628**	**-1,413,665**	**-1,413,665**	**-934,127**	**-1,003,222**	**753,338**	**805,980**	**609,293**	**618,005**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	3,232,586	3,798,214	3,798,214	3,798,214	2,864,087	1,860,864	2,614,203	3,420,183	4,029,476
Ending Fund Balance	3,798,214	2,384,549	2,384,549	2,864,087	1,860,864	2,614,203	3,420,183	4,029,476	4,647,481
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	48,952	333,840	333,840	309,015	322,624	60,957	54,342	85,232	86,148
Unassigned Fund Balance	3,749,262	2,050,709	2,050,709	2,555,072	1,538,240	2,553,245	3,365,841	3,944,244	4,561,333
Unassigned Fund Balance as % of Total Expenditures	1,148.9%	92.1%	92.1%	124.0%	71.5%	628.3%	929.1%	694.2%	794.2%

Grand Rapids MI - FMS
STATEMENT OF OPERATIONS
2500-SmartZone LDFA

	Actual 2025	Adopted 2026	Amended 2026	Total Estimate 2026	Adopted 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
Revenues									
41001000-Property Taxes	1,675,825	1,709,605	1,709,605	1,804,830	1,798,152	1,855,115	1,892,818	1,931,274	1,970,499
53001000-State Grants	431,622	400,000	400,000	380,302	400,000	280,000	270,000	250,000	230,000
66001000-Investment Income and Rentals	136,794	66,609	66,609	93,980	94,525	86,945	79,388	71,831	71,777
Total Revenues	**2,244,241**	**2,176,214**	**2,176,214**	**2,279,112**	**2,292,677**	**2,222,060**	**2,242,206**	**2,253,105**	**2,272,276**
Expenditures									
71001000-Personal Services	172,497	184,835	184,835	190,007	188,869	200,379	201,246	201,578	204,541
75001000-Supplies	133	500	500	1,000	500	500	500	500	500
81001000-Other Services and Charges	2,077,113	2,176,240	2,176,240	2,168,478	2,214,667	2,113,849	2,099,569	2,106,898	2,125,597
97001000-Capital Outlays	0	3,183	3,183	3,183	3,247	3,312	3,378	3,445	3,514
Total Expenditures	**2,249,743**	**2,364,758**	**2,364,758**	**2,362,668**	**2,407,283**	**2,318,040**	**2,304,693**	**2,312,421**	**2,334,152**
NET INCOME (LOSS)	**-5,501**	**-188,544**	**-188,544**	**-83,556**	**-114,606**	**-95,981**	**-62,487**	**-59,316**	**-61,875**
Other Sources & Uses of Cash									
Net Other Sources & Uses									
Beginning Fund Balance	869,026	863,525	863,525	863,525	779,969	665,362	569,382	506,895	447,579
Ending Fund Balance	863,525	674,981	674,981	779,969	665,362	569,382	506,895	447,579	385,704
Reserve Targets									
Assigned to Operations-15% of Total Expenditures	337,461	354,714	354,714	354,400	361,092	347,706	345,704	346,863	350,123
Unassigned Fund Balance	526,063	320,267	320,267	425,569	304,270	221,676	161,191	100,716	35,581
Unassigned Fund Balance as % of Total Expenditures	23.4%	13.5%	13.5%	18.0%	12.6%	9.6%	7.0%	4.4%	1.5%

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.

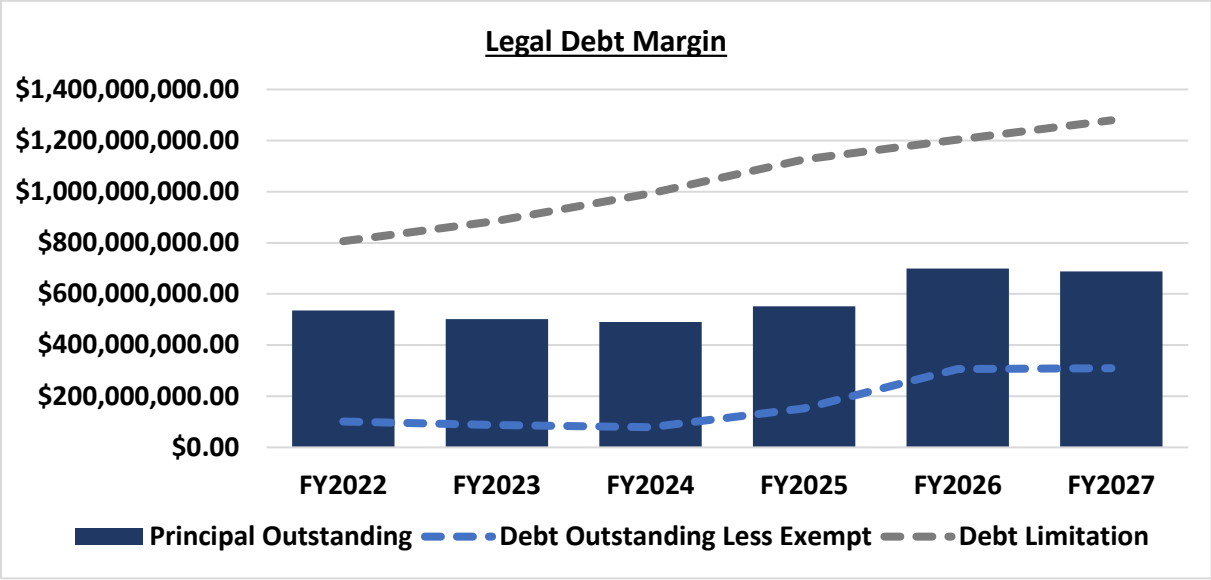
The State's legal debt limit exemptions apply to all of the City's Sanitary Sewer System bond issues, Water Supply System bond issues, Michigan Revolving Fund Sewer and Water Systems Junior Lien bond issues, and Grand Valley Regional Biosolids Authority bond issues. Please see the next page for the City's 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, 2026.

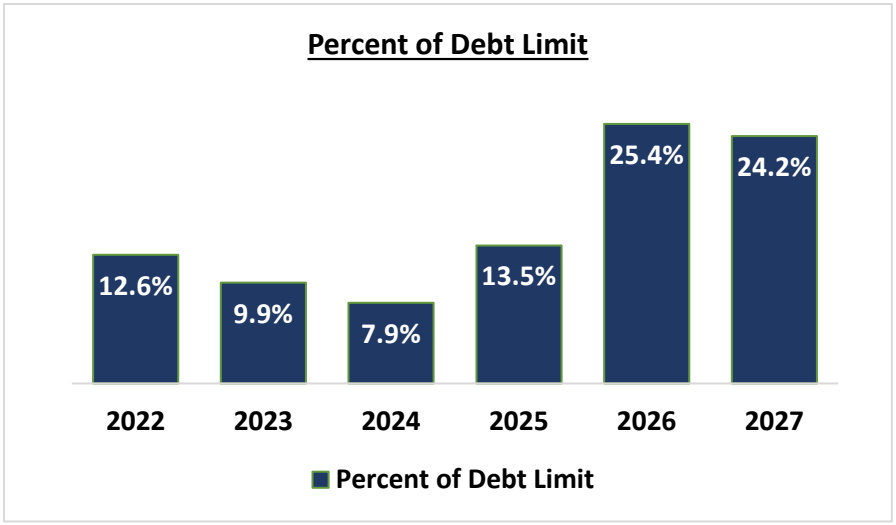
Debt Limitation [(1)]		$1,279,347,210
Principal Outstanding	$687,703,160	
Less: Exempt Debt	(378,043,160)	309,660,000
Legal Debt Margin		$969,687,210

(1) 10% of $12,793,472,100, which is the City's Total SEV for the fiscal year ending June 30, 2027. "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 risen slightly over the last three years, whereas the City's debt limitation has grown as property values increased.



In fiscal year 2027, the City is utilizing 24.2% of its debt capacity, which is down from 25.4% in fiscal year 2026, about twice what it was five years ago. This increase is due to new debt issuances which occurred in fiscal year 2026.

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 December 2025 and received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's. The City's Water Supply System also received ratings of Aa2 Stable Outlook from Moody's and AA Stable Outlook from Standard & Poor's for its most recent issue in December 2025. 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 issued 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, 2016, and 2026	The City has opted to finance two Grand River flood control improvements through the Kent County Drain Commission as part of its Intra-County Drain Project. These financed a variety of improvements and restorations to existing floodwalls and embankments as well as design and construction of new flood protection systems. The City also utilized the Kent County Drain Commission to issue bonds for the construction of the drain at Knapp's Corner.

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
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	**$ 3,315,000**	**$ 254,125**	**$ 3,550,000**	**$ 132,105**	**$ 4,675,000**	**$ 1,367,575**	**$ 6,055,000**	**$ 355,383**

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
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	**$ 935,000**	**$ 125,631**	**$ 18,530,000**	**$ 2,234,819**	**$ 20,764,819**

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Capital Improvement Bonds - page 1 of 3

	Series 2013 Bonds				Series 2017 Bonds		Series 2018 Bonds	
	Capital Reserve Fund		Property Mnmt Fund		Capital Reserve Fund		Capital Reserve Fund	
Fiscal	Various Capital Repairs		Acquire 201 Market SW		Cemeteries Cap'l Repairs		Street Lights / Duct Banks	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	**$ 366,666**	**$ 22,449**	**$ 183,333**	**$ 11,373**	**$ 390,000**	**$ 10,335**	**$ 7,130,000**	**$ 2,901,600**

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual Principal and Interest Payments

Capital Improvement Bonds - page 2 of 3

Fiscal Year	Series 2021 Bonds Capital Reserve Fund Street Lights / Duct Banks Principal	 Interest	Series 2023 Bonds [1] Capital Reserve Fund Lyon Square Principal	 Interest	Series 2024 Bonds [2] Capital Reserve Fund Ampitheater/Scribner Principal	 Interest	Series 2024 Bonds Cap Reserve & Parks Fund Parks/Streetlights Principal	 Interest
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	**$ 9,890,000**	**$ 1,869,156**	**$ 8,565,000**	**$ 4,411,000**	**$ 69,310,000**	**$ 55,182,250**	**$ 20,120,000**	**$ 11,043,000**

Note 1: 80% of debt service for these bonds is reimbursed from the Downtown Development Authority

Note 2: 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

Fiscal Year	Series 2024 Bonds [3] Capital Reserve Fund Ampitheater Parking Deck Principal	Series 2024 Bonds [3] Capital Reserve Fund Ampitheater Parking Deck Interest	Series 2025 Bonds [4] Capital Reserve Fund Soccer Staduim/Ampitheater Principal	Series 2025 Bonds [4] Capital Reserve Fund Soccer Staduim/Ampitheater Interest	TOTAL DEBT SERVICE PAYMENTS Principal	TOTAL DEBT SERVICE PAYMENTS Interest	TOTAL DEBT SERVICE PAYMENTS Combined
2027	$ -	$ 1,098,500	$ -	$ 6,113,500	$ 3,775,000	$ 12,667,595	$ 16,442,595
2028	-	1,098,500	-	6,113,500	3,550,000	12,500,430	16,050,430
2029	-	1,098,500	-	6,113,500	3,730,000	12,330,207	16,060,207
2030	420,000	1,088,000	1,700,000	6,113,500	6,009,999	12,148,224	18,158,223
2031	445,000	1,066,375	1,700,000	6,028,500	6,055,000	11,869,826	17,924,826
2032	465,000	1,043,625	1,700,000	5,943,500	6,260,000	11,576,876	17,836,876
2033	490,000	1,019,750	1,940,000	5,858,500	6,725,000	11,266,501	17,991,501
2034	515,000	994,625	2,235,000	5,761,500	7,260,000	10,939,052	18,199,052
2035	540,000	968,250	2,555,000	5,649,750	7,810,000	10,591,676	18,401,676
2036	570,000	940,500	2,895,000	5,522,000	8,395,000	10,216,926	18,611,926
2037	600,000	911,250	3,255,000	5,377,250	9,015,000	9,813,177	18,828,177
2038	630,000	880,500	3,640,000	5,214,500	9,675,000	9,380,859	19,055,859
2039	660,000	848,250	3,895,000	5,032,500	10,210,000	8,918,474	19,128,474
2040	695,000	814,375	4,090,000	4,837,750	10,700,000	8,426,981	19,126,981
2041	730,000	778,750	4,295,000	4,633,250	11,210,000	7,912,081	19,122,081
2042	770,000	741,250	4,510,000	4,418,500	11,745,000	7,374,403	19,119,403
2043	810,000	701,750	4,735,000	4,193,000	10,935,000	6,830,250	17,765,250
2044	850,000	660,250	4,970,000	3,956,250	11,480,000	6,279,875	17,759,875
2045	895,000	616,625	5,220,000	3,707,750	9,870,000	5,720,375	15,590,375
2046	940,000	570,750	5,480,000	3,446,750	8,685,000	5,265,750	13,950,750
2047	985,000	522,625	5,755,000	3,172,750	9,120,000	4,830,375	13,950,375
2048	1,040,000	472,000	6,045,000	2,885,000	9,580,000	4,373,000	13,953,000
2049	1,090,000	418,750	6,345,000	2,582,750	10,055,000	3,892,750	13,947,750
2050	1,145,000	362,875	6,660,000	2,265,500	10,555,000	3,388,625	13,943,625
2051	1,205,000	304,125	6,995,000	1,932,500	11,090,000	2,859,375	13,949,375
2052	1,270,000	242,250	7,345,000	1,582,750	11,650,000	2,303,250	13,953,250
2053	1,335,000	177,125	7,710,000	1,215,500	12,230,000	1,719,125	13,949,125
2054	1,400,000	108,750	8,100,000	830,000	12,845,000	1,106,000	13,951,000
2055	1,475,000	36,875	8,500,000	425,000	9,975,000	461,875	10,436,875
TOTAL	**$ 21,970,000**	**$ 20,585,750**	**$ 122,270,000**	**$ 120,927,000**	**$ 260,194,999**	**$ 216,963,913**	**$ 477,158,912**

Note 3: Debt Service for this issue is reimbursed by the GR-KC Convention Arena Authority

Note 4: Debt Service for this issue is reimbursed by Kent County

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Total Annual Principal and Interest Payments

Fiscal Year	Utility Revenue Bonds	Authority Bonds	Capital Improvement Bonds	Other Indebtedness	Total Payments	Per Capita Debt Service Payments[1]
2027	$ 38,128,839	$ 4,073,059	$ 16,442,595	$ 4,126,374	$ 62,770,867	$ 315.56
2028	38,480,450	4,081,149	16,050,430	4,125,996	62,738,025	315.40
2029	33,359,931	4,081,441	16,060,207	3,199,146	56,700,725	285.05
2030	32,863,938	1,665,298	18,158,223	3,193,587	55,881,046	280.93
2031	32,856,148	1,660,884	17,924,826	2,490,739	54,932,597	276.16
2032	32,857,412	1,660,619	17,836,876	2,489,625	54,844,532	275.72
2033	32,448,483	618,769	17,991,501	2,490,037	53,548,790	269.20
2034	33,714,966	634,400	18,199,052	2,482,000	55,030,418	276.65
2035	31,204,178	632,400	18,401,676	2,485,438	52,723,692	265.05
2036	24,040,463	634,500	18,611,926	2,185,325	45,472,214	228.60
2037	23,844,895	258,300	18,828,177	2,176,875	45,108,247	226.77
2038	23,233,852	254,200	19,055,859	1,132,550	43,676,461	219.57
2039	21,290,489	254,800	19,128,474	1,133,050	41,806,813	210.17
2040	19,450,231	255,000	19,126,981	1,136,425	39,968,637	200.93
2041	19,361,507	-	19,122,081	1,137,550	39,621,138	199.18
2042	15,048,388	-	19,119,403	1,136,425	35,304,216	177.48
2043	13,073,270	-	17,765,250	1,133,100	31,971,620	160.73
2044	13,088,631	-	17,759,875	1,132,900	31,981,406	160.78
2045	12,118,672	-	15,590,375	1,136,000	28,845,047	145.01
2046	12,132,772	-	13,950,750	1,137,300	27,220,822	136.85
2047	9,950,150	-	13,950,375	-	23,900,525	120.15
2048	9,084,800	-	13,953,000	-	23,037,800	115.82
2049	4,229,900	-	13,947,750	-	18,177,650	91.38
2050	4,233,850	-	13,943,625	-	18,177,475	91.38
2051	-	-	13,949,375	-	13,949,375	70.13
2052	-	-	13,953,250	-	13,953,250	70.15
2053	-	-	13,949,125	-	13,949,125	70.13
2054	-	-	13,951,000	-	13,951,000	70.13
2055	-	-	10,436,875	-	10,436,875	52.47
TOTAL	**$ 530,096,214**	**$ 20,764,819**	**$ 477,158,912**	**$ 41,660,442**	**$ 1,069,680,387**	**$ 5,377.52**

Note 1: Based on City's 2020 Census population of 198,917

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
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	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
TOTAL	**$ 3,625,000**	**$ 654,625**	**$ 1,795,000**	**$ 54,225**	**$ 2,610,000**	**$ 207,550**

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		Knapp's Corner Series 2026 Bonds		TOTAL DEBT SERVICE PAYMENTS		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined
2027	$ 235,000	$ 81,297	$ 390,000	$ 268,000	$ 545,000	$ 588,052	$ 2,955,000	$ 1,171,374	$ 4,126,374
2028	240,000	71,796	410,000	248,000	470,000	666,550	2,960,000	1,165,996	4,125,996
2029	250,000	61,996	430,000	227,000	495,000	642,425	2,130,000	1,069,146	3,199,146
2030	255,000	53,012	450,000	205,000	520,000	617,050	2,220,000	973,587	3,193,587
2031	265,000	44,589	475,000	181,875	545,000	590,425	1,605,000	885,739	2,490,739
2032	275,000	35,475	500,000	157,500	570,000	562,550	1,675,000	814,625	2,489,625
2033	285,000	25,812	525,000	131,875	600,000	533,300	1,750,000	740,037	2,490,037
2034	290,000	15,750	550,000	105,000	630,000	502,550	1,820,000	662,000	2,482,000
2035	305,000	5,338	575,000	76,875	665,000	470,175	1,905,000	580,438	2,485,438
2036	-	-	610,000	47,250	700,000	436,050	1,685,000	500,325	2,185,325
2037	-	-	640,000	16,000	735,000	400,175	1,755,000	421,875	2,176,875
2038	-	-	-	-	770,000	362,550	770,000	362,550	1,132,550
2039	-	-	-	-	810,000	323,050	810,000	323,050	1,133,050
2040	-	-	-	-	855,000	281,425	855,000	281,425	1,136,425
2041	-	-	-	-	900,000	237,550	900,000	237,550	1,137,550
2042	-	-	-	-	945,000	191,425	945,000	191,425	1,136,425
2043	-	-	-	-	985,000	148,100	985,000	148,100	1,133,100
2044	-	-	-	-	1,025,000	107,900	1,025,000	107,900	1,132,900
2045	-	-	-	-	1,070,000	66,000	1,070,000	66,000	1,136,000
2046	-	-	-	-	1,115,000	22,300	1,115,000	22,300	1,137,300
TOTAL	**$ 2,400,000**	**$ 395,065**	**$ 5,555,000**	**$ 1,664,375**	**$ 14,950,000**	**$ 7,749,602**	**$ 30,935,000**	**$ 10,725,442**	**$ 41,660,442**

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
2027	$ 14,650,000	$ 9,091,542	$ 1,342,440	$ 80,892	$ 3,180,000	$ 1,089,890	$ 3,955,000	$ 4,739,075	$ 38,128,839
2028	14,805,000	8,444,955	1,369,560	52,736	3,826,000	1,266,099	4,295,000	4,421,100	38,480,450
2029	10,505,000	7,905,277	1,396,680	23,991	3,920,000	1,182,633	4,220,000	4,206,350	33,359,931
2030	11,800,000	7,551,448	-	-	3,995,000	1,097,140	4,425,000	3,995,350	32,863,938
2031	12,230,000	7,112,092	-	-	4,085,000	1,009,956	4,645,000	3,774,100	32,856,148
2032	12,665,000	6,660,269	-	-	4,185,606	920,737	4,875,000	3,550,800	32,857,412
2033	13,210,000	6,117,176	-	-	3,869,908	830,049	5,105,000	3,316,350	32,448,483
2034	15,295,000	5,622,321	-	-	3,635,055	746,840	5,345,000	3,070,750	33,714,966
2035	13,645,000	5,025,706	-	-	3,432,840	672,132	5,625,000	2,803,500	31,204,178
2036	9,265,000	4,473,069	-	-	3,333,008	602,136	3,845,000	2,522,250	24,040,463
2037	9,675,000	4,014,028	-	-	3,258,063	532,804	4,035,000	2,330,000	23,844,895
2038	10,105,000	3,547,689	-	-	2,740,000	472,912	4,240,000	2,128,250	23,233,852
2039	8,650,000	3,060,060	-	-	2,790,000	419,179	4,455,000	1,916,250	21,290,489
2040	9,010,000	2,617,308	-	-	2,845,000	364,424	2,920,000	1,693,500	19,450,231
2041	9,380,000	2,155,415	-	-	2,900,000	308,592	3,070,000	1,547,500	19,361,507
2042	5,560,000	1,657,797	-	-	2,965,000	251,591	3,220,000	1,394,000	15,048,388
2043	3,825,000	1,421,850	-	-	3,020,000	193,420	3,380,000	1,233,000	13,073,270
2044	4,020,000	1,230,600	-	-	3,090,000	134,031	3,550,000	1,064,000	13,088,631
2045	4,220,000	1,029,600	-	-	2,170,000	82,572	3,730,000	886,500	12,118,672
2046	4,430,000	818,600	-	-	2,225,000	39,172	3,920,000	700,000	12,132,772
2047	4,630,000	617,550	-	-	860,000	8,600	3,330,000	504,000	9,950,150
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	**$ 211,100,000**	**$ 90,864,652**	**$ 4,108,680**	**$ 157,618**	**$ 66,325,480**	**$ 12,224,909**	**$ 92,935,000**	**$ 52,379,875**	**$ 530,096,214**

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, September 2024 & July 2025, 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 schedule based on the City borrowing the total authorized amounts, less any principal forgiveness.

APPENDIX E

DEBT SERVICE REQUIREMENTS TO MATURITY

Total Annual Principal and Interest Payments

Fiscal Year	Utility Revenue Bonds	Authority Bonds	Capital Improvement Bonds	Other Indebtedness	Total Payments	Per Capita Debt Service Payments[1]
2027	$ 38,128,839	$ 4,073,059	$ 16,442,595	$ 4,126,374	$ 62,770,867	$ 315.56
2028	38,480,450	4,081,149	16,050,430	4,125,996	62,738,025	315.40
2029	33,359,931	4,081,441	16,060,207	3,199,146	56,700,725	285.05
2030	32,863,938	1,665,298	18,158,223	3,193,587	55,881,046	280.93
2031	32,856,148	1,660,884	17,924,826	2,490,739	54,932,597	276.16
2032	32,857,412	1,660,619	17,836,876	2,489,625	54,844,532	275.72
2033	32,448,483	618,769	17,991,501	2,490,037	53,548,790	269.20
2034	33,714,966	634,400	18,199,052	2,482,000	55,030,418	276.65
2035	31,204,178	632,400	18,401,676	2,485,438	52,723,692	265.05
2036	24,040,463	634,500	18,611,926	2,185,325	45,472,214	228.60
2037	23,844,895	258,300	18,828,177	2,176,875	45,108,247	226.77
2038	23,233,852	254,200	19,055,859	1,132,550	43,676,461	219.57
2039	21,290,489	254,800	19,128,474	1,133,050	41,806,813	210.17
2040	19,450,231	255,000	19,126,981	1,136,425	39,968,637	200.93
2041	19,361,507	-	19,122,081	1,137,550	39,621,138	199.18
2042	15,048,388	-	19,119,403	1,136,425	35,304,216	177.48
2043	13,073,270	-	17,765,250	1,133,100	31,971,620	160.73
2044	13,088,631	-	17,759,875	1,132,900	31,981,406	160.78
2045	12,118,672	-	15,590,375	1,136,000	28,845,047	145.01
2046	12,132,772	-	13,950,750	1,137,300	27,220,822	136.85
2047	9,950,150	-	13,950,375	-	23,900,525	120.15
2048	9,084,800	-	13,953,000	-	23,037,800	115.82
2049	4,229,900	-	13,947,750	-	18,177,650	91.38
2050	4,233,850	-	13,943,625	-	18,177,475	91.38
2051	-	-	13,949,375	-	13,949,375	70.13
2052	-	-	13,953,250	-	13,953,250	70.15
2053	-	-	13,949,125	-	13,949,125	70.13
2054	-	-	13,951,000	-	13,951,000	70.13
2055	-	-	10,436,875	-	10,436,875	52.47
TOTAL	**$ 530,096,214**	**$ 20,764,819**	**$ 477,158,912**	**$ 41,660,442**	**$ 1,069,680,387**	**$ 5,377.52**

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
2027	$ 14,650,000	$ 9,091,542	$ 1,342,440	$ 80,892	$ 3,180,000	$ 1,089,890	$ 3,955,000	$ 4,739,075	$ 38,128,839
2028	14,805,000	8,444,955	1,369,560	52,736	3,826,000	1,266,099	4,295,000	4,421,100	38,480,450
2029	10,505,000	7,905,277	1,396,680	23,991	3,920,000	1,182,633	4,220,000	4,206,350	33,359,931
2030	11,800,000	7,551,448	-	-	3,995,000	1,097,140	4,425,000	3,995,350	32,863,938
2031	12,230,000	7,112,092	-	-	4,085,000	1,009,956	4,645,000	3,774,100	32,856,148
2032	12,665,000	6,660,269	-	-	4,185,606	920,737	4,875,000	3,550,800	32,857,412
2033	13,210,000	6,117,176	-	-	3,869,908	830,049	5,105,000	3,316,350	32,448,483
2034	15,295,000	5,622,321	-	-	3,635,055	746,840	5,345,000	3,070,750	33,714,966
2035	13,645,000	5,025,706	-	-	3,432,840	672,132	5,625,000	2,803,500	31,204,178
2036	9,265,000	4,473,069	-	-	3,333,008	602,136	3,845,000	2,522,250	24,040,463
2037	9,675,000	4,014,028	-	-	3,258,063	532,804	4,035,000	2,330,000	23,844,895
2038	10,105,000	3,547,689	-	-	2,740,000	472,912	4,240,000	2,128,250	23,233,852
2039	8,650,000	3,060,060	-	-	2,790,000	419,179	4,455,000	1,916,250	21,290,489
2040	9,010,000	2,617,308	-	-	2,845,000	364,424	2,920,000	1,693,500	19,450,231
2041	9,380,000	2,155,415	-	-	2,900,000	308,592	3,070,000	1,547,500	19,361,507
2042	5,560,000	1,657,797	-	-	2,965,000	251,591	3,220,000	1,394,000	15,048,388
2043	3,825,000	1,421,850	-	-	3,020,000	193,420	3,380,000	1,233,000	13,073,270
2044	4,020,000	1,230,600	-	-	3,090,000	134,031	3,550,000	1,064,000	13,088,631
2045	4,220,000	1,029,600	-	-	2,170,000	82,572	3,730,000	886,500	12,118,672
2046	4,430,000	818,600	-	-	2,225,000	39,172	3,920,000	700,000	12,132,772
2047	4,630,000	617,550	-	-	860,000	8,600	3,330,000	504,000	9,950,150
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	**$ 211,100,000**	**$ 90,864,652**	**$ 4,108,680**	**$ 157,618**	**$ 66,325,480**	**$ 12,224,909**	**$ 92,935,000**	**$ 52,379,875**	**$ 530,096,214**

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, September 2024 & July 2025, 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 schedule based on the City borrowing the total authorized amounts, less any principal forgiveness.

Funding Recommendations for Activities Supporting the FY 2027 Neighborhood Investment Plan
Updated: 4/6/2026 (jbs)

			FY26 Award	FY27 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY27 Rec'md
1. Prevent and resolve homelessness												
	Economic Prosperity and Affordability											
1-1	Arbor Circle	Youth Focused Homelessness Outreach	$ -	$ 40,000			-		-			-
1-2	Community Rebuilders	Tenant Based Rental Assistance	$ 406,793	$ 500,000			-		-		424,000	424,000
1-3	Degage Ministries	Community and Service Day Center	$ 40,000	$ 200,000		60,725	-		-			60,725
1-4	Degage Ministries	Complex Care Transitional Housing Services	$ 232,000	$ 250,000		250,000	-					250,000
1-5	Grand Rapids Urban League	Homeless Prevention	$ 129,489	$ 145,000			-		130,725			130,725
1-6	Mel Trotter Ministries	Prevention and Diversion	$ -	$ 100,000			-					-
1-7	Mel Trotter Ministries	Supportive Navigation for Housing Stability	$ -	$ 75,000			-					-
1-8	Pine Rest Christian Mental Health Services	StreetReach City Outreach	$ -	$ 140,663			-					-
1-9	The Salvation Army	Eviction Prevention Program	$ 172,876	$ 305,000			-		174,525			174,525
1-10	The Salvation Army	Long Term Housing Assistance	$ 213,203	$ 315,000			-				228,855	228,855
	Subtotal		**$ 1,194,361**	**$ 2,070,663**	**-**	**310,725**	**-**	**-**	**305,250**	**-**	**652,855**	**1,268,830**
2. Create and preserve affordable housing												
	Economic Prosperity and Affordability											
2-1	Grand Rapids Housing Commission	Hope Community II	$ -	$ 1,000,000				-		-	-	-
2-2	Habitat for Humanity of Kent County	Pleasant Hills West	$ 546,000	$ 500,000						-	-	-
2-3	ICCF Nonprofit Housing Corporation	Lafayette Homes	$ -	$ 480,000						-	480,000	480,000
2-4	LINC UP Nonprofit Housing Corporation	Single Family Homeownership	$ 240,000	$ 240,000						-	120,000	120,000
2-5	Mel Trotter Ministries	LMI Housing	$ -	$ 1,000,000						-	-	-
2-6	MVillage	Duplex Homes	$ -	$ 1,000,000						580,954	-	580,954
2-7	New Development Corporation	Improving Homeownership	$ 120,000	$ 120,000						120,000	-	120,000
2-8	Thresholds, Inc.	IDD Group Home Accessibility & Housing	$ -	$ 147,000				-		-	-	-
2-9	Union Suites Development LLC	Union Suites on Coit II	$ -	$ 750,000						-	500,000	500,000
2-10	Union Suites Development LLC	Union Suites on Flower Hill	$ -	$ 500,000						-	-	-
2-11	Union Suites Development LLC	Union Suites on Blossom	$ -	$ 500,000						-	-	-
2-12	Volker Development Inc.	Alpine Senior Apartments	$ -	$ 1,000,000						-	500,000	500,000
2-13	Well House	Building Community, Scaling to Sustainability IV	$ 200,000	$ 375,000						-	210,000	210,000
	Subtotal		**$ 1,106,000**	**$ 7,612,000**	**-**	**-**	**-**	**-**	**-**	**700,954**	**1,810,000**	**2,510,954**
3. Increase homeownship and housing stability												
	Economic Prosperity and Affordability											
3-1	City of Grand Rapids	Homebuyer Assistance Fund	$ -	$ 100,000			-	50,000			-	50,000
3-2	Dwelling Place of Grand Rapids NPHC	CLT Down Payment Assistance	$ -	$ 300,000			-	-			-	-
3-3	Fair Housing Center of West Michigan	Fair Housing Services	$ 80,311	$ 90,000			90,000					90,000
3-4	Hispanic Center of Western Michigan	Housing Rights & Stability Education Program	$ -	$ 50,000			-					-
3-5	ICCF Nonprofit Housing Corporation	Pre-Purchase Housing Counseling	$ 70,000	$ 70,000			70,000					70,000
3-6	Legal Aid of Western Michigan	Housing Legal Assistance	$ 75,000	$ 150,000			120,543					120,543
	Subtotal		**$ 225,311**	**$ 760,000**	**-**	**-**	**280,543**	**50,000**	**-**	**-**	**-**	**330,543**
4. Improve existing housing												
	Economic Prosperity and Affordability											
4-1	City of Grand Rapids	Housing Rehabilitation Program	$ 850,000	$ 850,000				850,000				850,000
4-2	City of Grand Rapids Code Compliance	Housing Code Enforcement	$ 1,368,688	$ 1,368,688				1,368,688				1,368,688
4-3	Disability Advocates of Kent County	Accessible Housing Services	$ 40,000	$ 40,000				40,000				40,000
4-4	Grand Rapids Nehemiah Project	Minor Home Repair	$ 231,703	$ 255,000				150,000				150,000
4-5	Home Repair Services	Minor Home Repair	$ 563,832	$ 585,000				376,000				376,000
4-6	Home Repair Services	Access Modification Program	$ 120,000	$ 140,000				68,652				68,652
4-7	Senior Neighbors, Inc.	Home Chore Program Expansion	$ -	$ 50,000			-					-
	Subtotal		**$ 3,174,223**	**$ 3,288,688**	**-**	**-**	**-**	**2,853,340**	**-**	**-**	**-**	**2,853,340**

Funding Recommendations for Activities Supporting the FY 2027 Neighborhood Investment Plan
Updated: 4/6/2026 (jbs)

			FY26 Award	FY27 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY27 Rec'md
5. Improve behavioral health												
Health and Environment												
5-1	70x7 Life Recovery	Recovery Housing	$ -	$ 50,000		-	-					-
5-2	Arbor Circle	Behavioral Health Case Management	$ -	$ 75,000		-	-					-
5-3	Arbor Circle	Family Preservation Services	$ -	$ 75,000			-					-
5-4	Catherine's Health Center	Unhoused and SUD Outreach Medicine	$ 240,000	$ 240,000		240,000	-					240,000
5-5	Cherry Street Services, Inc., DBA Cherry Health	Family Engagement & Recovery Support	$ -	$ 100,000		-	-					-
5-6	Family Outreach Center	Expanded Outpatient Program	$ 80,000	$ 92,780			80,000					80,000
5-7	Family Outreach Center	Community Treatment Team	$ 96,000	$ 96,000		96,000	-					96,000
5-8	Family Outreach Center	Seeking Safety	$ -	$ 83,275		83,275	-					83,275
5-9	Wedgwood Christian Services	Project Success	$ -	$ 42,368		-	-					-
5-10	Wedgwood Christian Services	Substance Abuse Treatment - Adolescent Detention	$ -	$ 20,551		-	-					-
	Subtotal		**$ 416,000**	**$ 874,974**	**-**	**419,275**	**80,000**	**-**	**-**	**-**	**-**	**499,275**
6. Increase wages and economic opportunity												
Economic Prosperity and Affordability												
6-1	70x7 Life Recovery	Employment Services Program	$ -	$ 40,000			-					-
6-2	Area Community Services Employment and Training Council	Opportunity Works: Grand Rapids	$ -	$ 155,000			-					-
6-3	Goodwill Industries of Greater Grand Rapids	Achieve-A Long-term Employment Program	$ -	$ 50,000			-					-
6-4	Grand Rapids Urban League	Housing and Economic Opportunity	$ 45,000	$ 48,000			45,000					45,000
6-5	Literacy Center of West Michigan	Integrated English and Carpentry Training	$ -	$ 90,000			59,000					59,000
6-6	Next Step of West Michigan	Adult Wood Tech Program	$ -	$ 50,000			-					-
6-7	West Michigan Center for Arts and Technology	Adult Career Training Program	$ 45,000	$ 50,500			45,000					45,000
	Subtotal		**$ 90,000**	**$ 483,500**	**-**	**-**	**149,000**	**-**	**-**	**-**	**-**	**149,000**

Funding Recommendations for Activities Supporting the FY 2027 Neighborhood Investment Plan
Updated: 4/6/2026 (jbs)

			FY26 Award	FY27 Request	JAG Public Safety	Opioid	CDBG Public Service	CDBG General	ESG	AHF	HOME General	FY27 Rec'md
7. Improve neighborhood safety												
Safe Community												
7-1	Baxter Neighborhood Association	Public Safety	$ 40,300	$ 52,900	-		45,300					45,300
7-2	Creston Neighborhood Association	Public Safety	$ 21,600	$ 55,770	-		26,600					26,600
7-3	East Hills Council of Neighbors	Public Safety	$ 20,400	$ 38,500	25,400		-					25,400
7-4	Garfield Park Neighborhoods Association	Public Safety	$ 30,500	$ 32,000	35,500		-					35,500
7-5	Heritage Hill Association	Public Safety	$ 25,500	$ 25,500	27,538		2,962					30,500
7-6	Midtown Neighborhood Association	Public Safety	$ 22,100	$ 45,000	-		27,100					27,100
7-7	Neighbors of Belknap Lookout	Public Safety	$ 19,000	$ 45,000	-		24,000					24,000
7-8	Puertas Abiertas, Inc.	Family Stabilization & Resource Navigation	$ -	$ 50,000			-					-
7-9	Roosevelt Park Neighborhood Association	Public Safety	$ 29,800	$ 75,000	-		34,800					34,800
7-10	South West Area Neighbors dba JBAN	Public Safety	$ 27,700	$ 35,279	-		32,700					32,700
7-11	West Grand Neighborhood Organization	Public Safety	$ 27,600	$ 30,000	-		32,600					32,600
	Subtotal		**$ 264,500**	**$ 484,949**	**88,438**	**-**	**226,062**	**-**	**-**	**-**	**-**	**314,500**
8. Foster engaged, connected, and resilient neighborhoods												
Engaged and Connected Community												
8-1	Baxter Neighborhood Association	Neighborhood Leadership and Civic Engagement	$ -	$ 52,900			35,500					35,500
8-2	Creston Neighborhood Association	Neighborhood Leadership and Civic Engagement	$ 18,800	$ 40,389			23,800					23,800
8-3	East Hills Council of Neighbors	Neighborhood Leadership and Civic Engagement	$ 17,800	$ 33,700			22,800					22,800
8-4	Garfield Park Neighborhoods Association	Neighborhood Leadership and Civic Engagement	$ 26,500	$ 27,500			31,500					31,500
8-5	Heritage Hill Association	Neighborhood Leadership and Civic Engagement	$ 22,200	$ 22,200			27,200					27,200
8-6	LINC UP Nonprofit Housing Corporation	Neighborhood Leadership and Civic Engagement	$ 54,200	$ 54,200			40,000					40,000
8-7	Midtown Neighborhood Association	Neighborhood Leadership and Civic Engagement	$ 19,200	$ 40,000			24,200					24,200
8-8	Neighbors of Belknap Lookout	Neighborhood Leadership and Civic Engagement	$ 16,500	$ 40,000			21,500					21,500
8-9	Roosevelt Park Neighborhood Association	Neighborhood Leadership and Civic Engagement	$ 25,900	$ 75,000			30,900					30,900
8-10	South West Area Neighbors dba JBAN	Neighborhood Leadership and Civic Engagement	$ 24,100	$ 33,488			29,100					29,100
8-11	West Grand Neighborhood Organization	Neighborhood Leadership and Civic Engagement	$ 27,600	$ 30,000			32,600					32,600
	Subtotal		**$ 252,800**	**$ 449,377**	**$ -**	**$ -**	**$ 319,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 319,100**
	TOTAL			**$ 16,024,151**	**$ 88,438**	**$ 730,000**	**$ 1,054,705**	**$ 2,903,340**	**$ 305,250**	**$ 700,954**	**$ 2,462,855**	**$ 8,245,542**

Grant Administration/Compliance and Systems Coordination		FY26 Award	FY27 Request	JAG Admin	Opioid Admin	CDBG Admin	ESG Admin	HOME Admin	FY27 Rec'md
City of GR Community Development	Grant Administration	1,266,689	1,266,689	$ 19,653	$ 70,000	$ 878,637	$ 24,749	$ 273,650	$ 1,266,689
Heart of West Michigan United Way	Essential Needs Task Force	10,000	20,000			10,000			$ 10,000
Heart of West Michigan United Way	GR Area Coalition to End Homelessness	20,000	30,000			20,000			$ 20,000
TOTAL			**$ 1,316,689**	**$ 19,653**	**$ 70,000**	**$ 908,637**	**$ 24,749**	**$ 273,650**	**$ 1,296,689**



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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.