



FY 2022

City Of Grand Rapids

Citizen's Guide to The City's Finances

Year Ended June 30, 2022

Introduction



Citizens of Grand Rapids,

We are excited to present to you this Citizen's Guide to The City's Finances. In this guide you will find an overview of your City government's financial activity during the Fiscal Year 2022 (July 1, 2021 – June 30, 2022).

The City of Grand Rapids is the 2nd largest city in the State of Michigan with an estimated population of approximately 198,000¹ citizens covering an approximate area of 45 square miles. The City comprises three Wards and is governed by a combination of elected and appointed officials through a Commission – Manager form of government. The City government employs approximately 1,650² employees across 42 departments. In this guide we'll review the City's Revenues, Expenses, and how those impacted the City's overall financial health during the Fiscal Year 2022.

Transparency in government is critical. Each year, the **Office of the City Comptroller** engages an external audit & accounting firm to complete an independent audit of the City's financial statements which are published via the **Annual Comprehensive Financial Report** (ACFR). For FY2022 the City of Grand Rapids was issued an unmodified "clean" opinion by Plante & Moran signifying the City's financial statements comply with accounting principles generally accepted in the United States of America (U.S. GAAP).

This Citizen's Guide is produced using information from the City's ACFR and is designed to be accessible for the general public and readers without a background in public finance or accounting. To ensure the citizens of Grand Rapids are fully informed about their government's operations, the City is pleased to provide you with this annual report. The City's ACFR for FY2022 is also available under the Reports and Resources tab of the Office of the City Comptroller's home page [here](#).

Sincerely,
**Max Frantz, City Comptroller &
The Office of the City Comptroller Team**



For answers to questions on this report, you may contact the Office of the City Comptroller at comptroller@grcity.us

¹ U.S. Census Bureau. (2020, April). QuickFacts Grand Rapids city, Michigan. Retrieved from <https://www.census.gov/quickfacts/fact/table/grandrapidscitymichigan/POPo10220#POPo10220>.

² includes all part-time and seasonal staff, as well as 61st District Court employees and is based on the authorized list of positions per the fiscal plan. Note: not all of these positions are currently filled.

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FY 2022 Citizen's Financial Summary



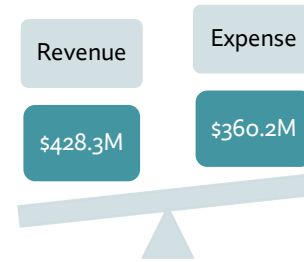
City Revenues \$428.3M

2.5% increase vs. 2021 driven by an increase in City income tax revenues. The City's primary sources of revenues consist of Charges for Services (Water, Sewage & Parking), Income Taxes and Operating Grants & Contributions.



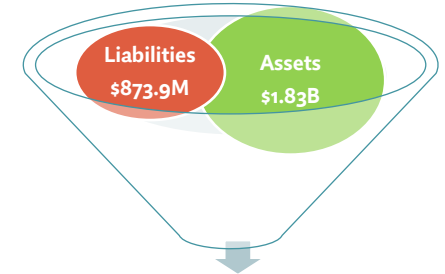
City Expenses \$360.2M

5.1% decrease vs. 2021 driven by a broad decrease across funds and operations. The City's primary expenses are Public Safety, Public Works, Sewage Disposal, Water Supply, and General Gov't.



Change in Net Position +\$68.1M

\$68.1M is the amount by which the City's revenues exceeded its expenses during the Fiscal Year. This was largely driven by increase in General Fund taxes received and positive results in Water and Sewer system operations.



Net Position \$866.8M

The Net Position primarily reflects the amount by which the City's total assets exceed its total liabilities. As of the fiscal year end June 30, 2022, the Net Position reflected a positive increase of **\$68.1M**.



General Fund Balance \$68.2M (Unassigned)

The City's primary operating fund accounts for police, fire, and other government department activity. The unassigned fund balance increased by \$23.2M vs. 2021. In addition to the unassigned balance the City also has \$14.3M reserved for Budget Stabilization.



Outstanding Debt \$492.2M

The City issued \$113.5M of new debt and paid \$121.6M during the fiscal year for an overall net decrease of \$8.1M (1.6%) in debt obligations.



S&P Credit Rating AA

The AA rating means the City's capacity to meet its financial commitments is very strong as measured by the credit rating agency Standard & Poor's. AA is one rating below S&P's highest credit rating of AAA.

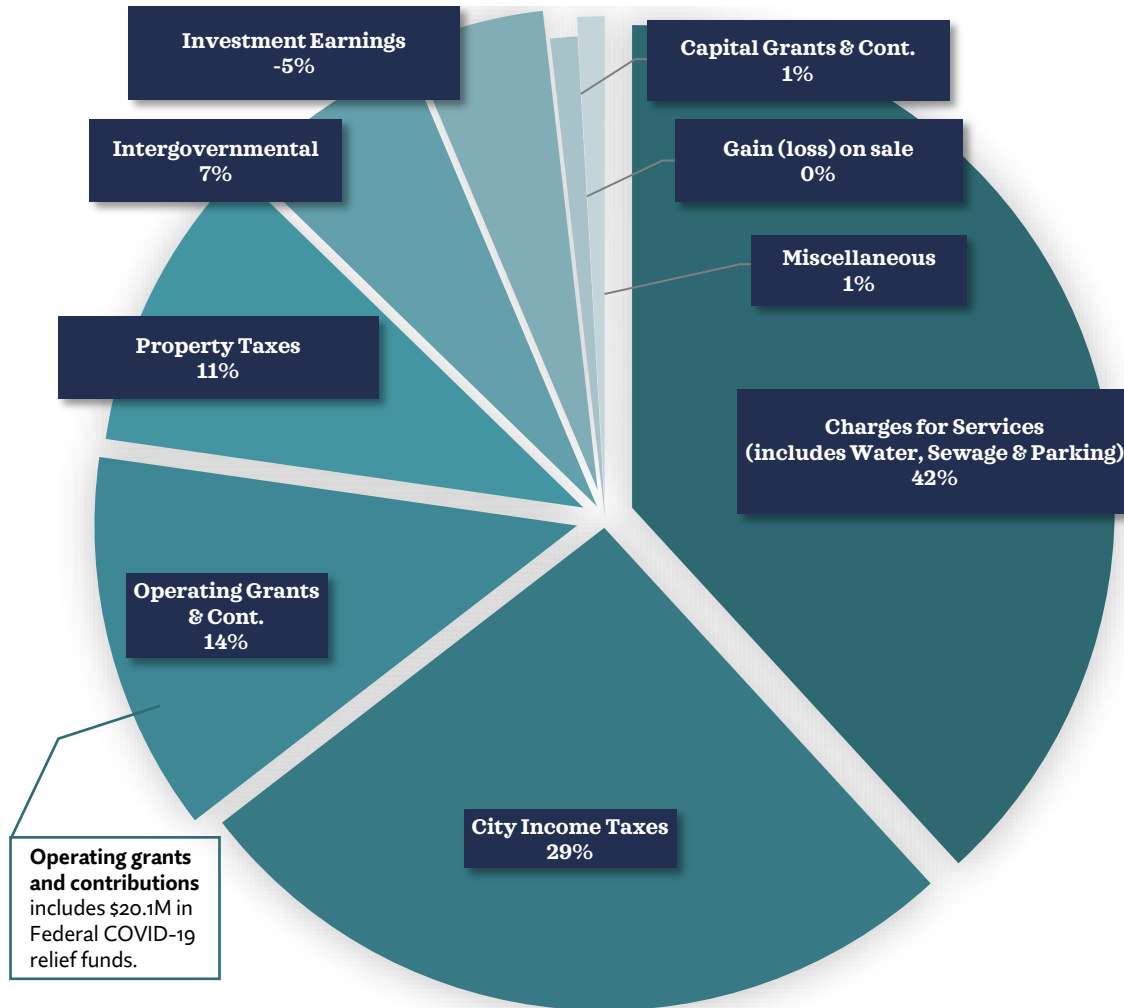


Pensions & Benefits 86% Funded

The City's Pension plans are 86% funded while Other Postemployment Benefits (OPEB) are 85% funded as of year end FY 22. 87% represents the weighted average percent funded ratio for all plans.

City Revenues

In FY 22 The City of Grand Rapids generated **\$428.3M** in Revenue. The City's primary sources of revenue (~85%) are Charges for Services (Water, Sewage & Parking), Income Taxes, Property Taxes and Operating Grants & Contributions.



Revenues	2022	% vs. 2021
Charges for Services	\$180.1M	9.3%
City Income Taxes	\$122.9M	20.7%
Operating Grants & Cont.	\$62.2M	5.1%
Property Taxes	\$47.9M	6.2%
Intergovernmental ¹	\$28.3M	17.4%
Investment Earnings ²	\$(20.3)M	-530.6%
Capital Grants & Cont.	\$5.1M	-69.3%
Gain (loss) on sale	\$0.1M	-72.6%
Miscellaneous	\$2.2M	59.9%
Total Revenues	\$428.3M	2.5% (\$10.6M)

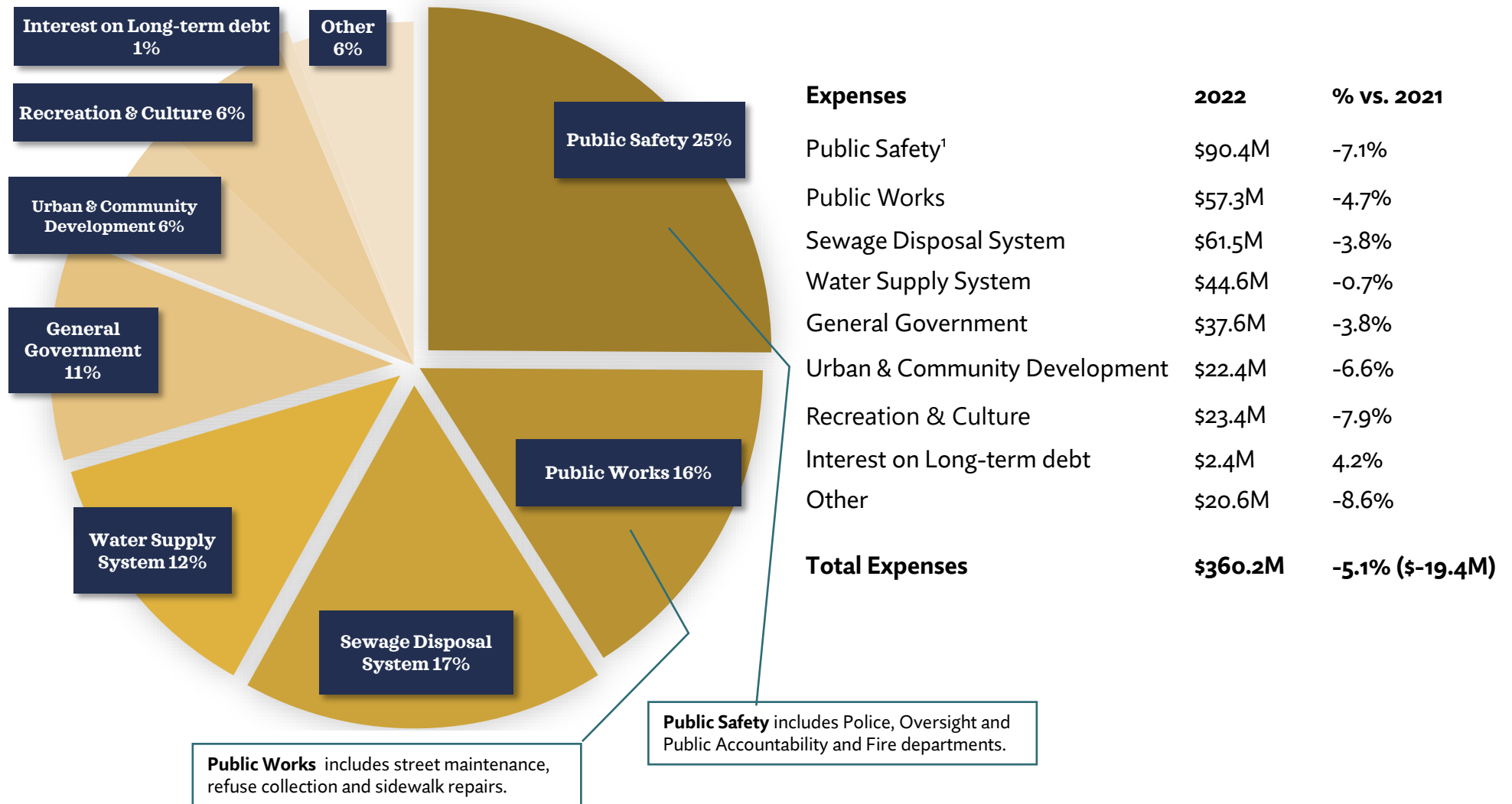
Source Detail: Total Primary Government Revenue represents aggregate City revenues generated across all Governmental and Enterprise funds. The governmental and business-type activities of the City combine to represent the total primary government. Financial figures are displayed in \$millions.

¹ Intergovernmental revenues include federal, state, and local government payments to the City of Grand Rapids (including state shared revenue) but does not include payments to the 61st District Court or other component units of the City.

² Investment Earnings is comprised of \$6.1M interest earned and \$26.4M unrealized loss on market valuation, as of June 30, 2022.

City Expenses

In FY 22 The City of Grand Rapids incurred expenses of **\$360.2M**. The City's primary expenses (~81%) were Public Safety, Public Works, Sewage Disposal, Water Supply, and General Government.



¹**Public Safety expenditures decrease** was driven by lower pension related expenses in FY 22 relative to FY 21 (not a reduction in day-to-day operational expenses). When excluding the impact of pension expense, Public Safety expenditures decreased 0.8% in FY 22.

Source Detail: Total Primary Government Expenses represents aggregate City expenses generated across all Governmental and Enterprise funds. Financial figures are displayed in \$millions.

Vendor Detail

The City partners and works with a variety of vendors and organizations to procure goods & services and complete major projects. Vendors and organizations included on this page received aggregate payments exceeding \$1,000,000 during FY 2022. In FY 22 Kamminga & Roodvoets Inc was the top recipient of City funds driven by the road and underground utility project performed at Market and Fulton.

Aggregate Payments in FY 22 – Ranked highest to lowest (\$Millions)

Kamminga & Roodvoets Inc.	\$11.2M	Republic Services	\$1.7M
Consumers Energy	8.5	Diversco Construction Co. Inc.	1.7
State Of Michigan	7.5	Granger Construction Company	1.6
Grand Valley Regional Biosolids	6.3	Polydyne Inc.	1.6
County Of Kent	5.5	McDonald Plumbing Inc.	1.5
▶ Lodestar Construction Inc. MLBE	4.7	Arthur J. Gallagher Risk Management Services	1.5
Ponstein Enterprises, L.L.C.	4.5	P.I.E. Management, L.L.C.	1.5
Dewpoint Inc.	3.9	Geotech Inc.	1.4
Strain Electric Co.	3.9	Fredrickson Supply L.L.C.	1.3
Davis Construction, Inc.	3.8	Rieth-Riley Construction Co.	1.3
▶ Wyoming Excavators Inc. MLBE	3.2	Progressive Architecture	1.3
Fishbeck, Thompson, Carr & Huber, Inc.	2.9	Fifth Third Bank	1.2
Interurban Transit Partnership	2.7	ETNA Supply Co.	1.2
Community Rebuilders	2.1	Owosso Motors Inc.	1.2
CDW Corporation	2.1	City Of Wyoming	1.1
J & H Oil Co.	1.9	▶ Groundhawk Excavating & Landscaping L.L.C. MLBE	1.1
Biotech Agronomics Inc.	1.9	Michigan Municipal Services Authority	1.1
Bazen Electric	1.8	GR-KC Convention/Arena Authority	1.1

Source Detail: The thirty-six vendors & organizations included on this page received aggregate payments over \$1.0M totaling \$102.5M and is sourced from the City's accounting system. Financial figures are displayed in \$millions

- ▶ **Micro Local Business Enterprises (MLBE)** are prioritized businesses that the City of Grand Rapids looks to for all spending needs. In FY 22, 23 MLBEs received a total of **\$9.8M** for good and services. A majority of funds paid to MLBE vendors during FY 22 was for sanitary, storm sewer, water main and line work performed by Wyoming Excavators and Lodestar Construction. For further information and to learn more about the MLBE program →



Tax Abatements

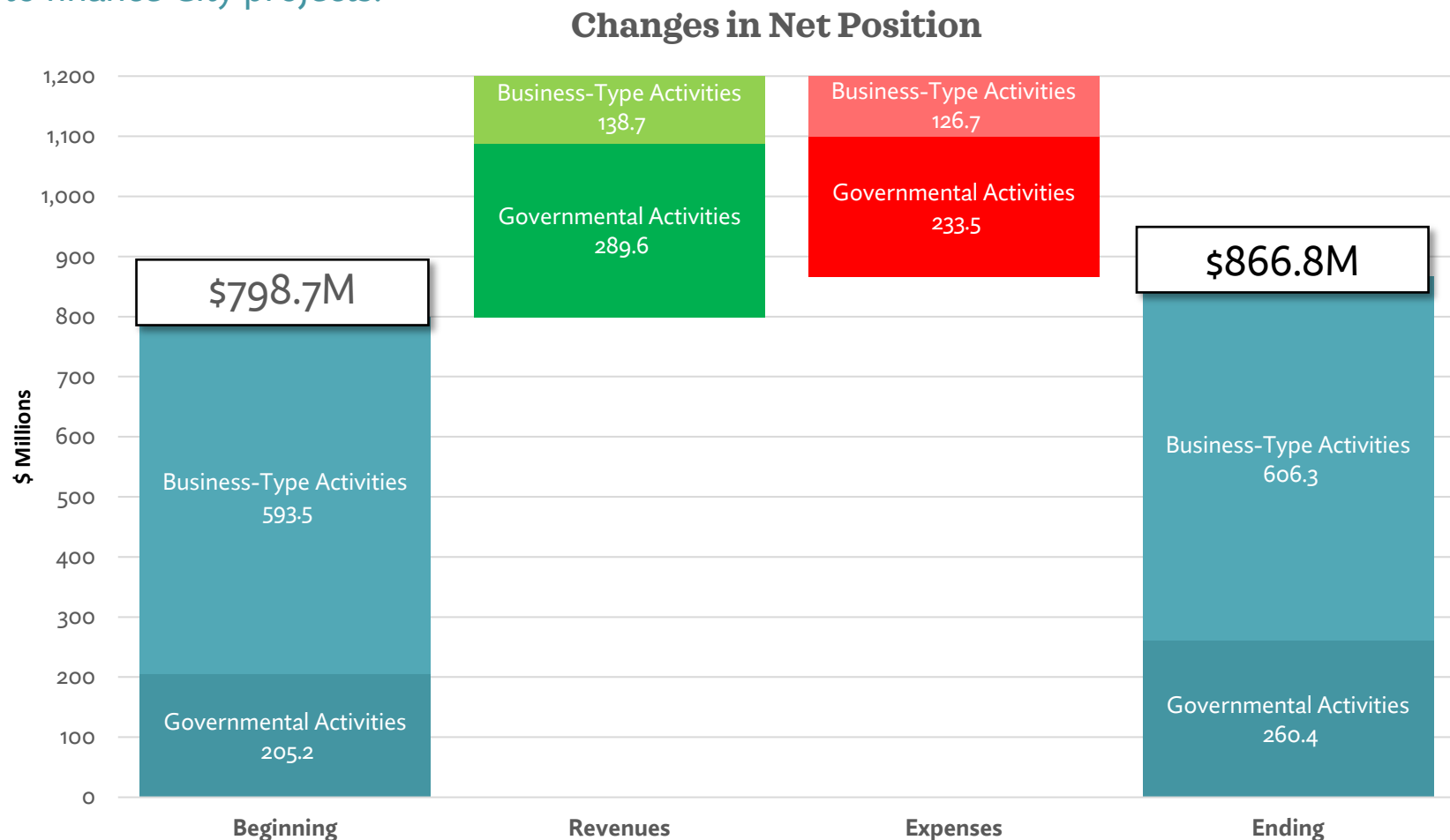
A **tax abatement** is an agreement between the City and a specific individual or entity, in which the City agrees to reduce an individual/entity's taxes for a defined period of time, in exchange for the individual/entity's promise to perform certain beneficial actions (benefiting the City and the citizens). For FY 22, City taxes abated was approximately \$3.9M, supporting ten projects with private investment of \$209M that retained 1,490 jobs and supported 492 new jobs. These programs also supported 392 new housing units. Below are the FY 22 tax abatement programs.

Type of Abatement	Description of projects (examples / notable projects)	Taxable Value of Property	Approximate Abatement Amount FY22
Brownfields	Encourages investment in the revitalization, redevelopment, and reuse of properties considered contaminated, blighted, functionally obsolete, or historic resources.	\$219,850,620	\$1,977,556
Payment in Lieu of Taxes (PILOT)	Encourages development of affordable housing projects by keeping expenses reasonable and rent affordable, reducing the risk to developers and investors and allowing initial capital to fund the project.	\$122,236,938	\$1,099,521
PA 328 New Personal Property	Encourages investment in new personal property as a component of a business expansion or attraction project.	\$22,397,800	\$201,468
Neighborhood Enterprise Zone	Encourages investment in the construction or rehabilitation of multiple types of housing for both homeownership and rental.	\$21,731,136	\$195,472
Obsolete Properties Rehab Act	Encourages investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use.	\$16,302,712	\$146,643
Industrial Facilities Exemption	Encourages investment in the renovation and expansion of aging facilities, building of new facilities, and establishment of high-tech facilities.	\$15,607,270	\$140,387
Ad Valorem Extensions	Encourages investment in commercial and industrial property in Renaissance Zones to encourage job creation.	\$13,335,206	\$119,950
Air & Water Pollution	Encourages establishment of facilities who sole purpose is to control and/or dispose of environmental pollutants.	\$1,131,200	\$10,175
Commercial Rehabilitation Act	Encourages qualified retail food establishments investment in the renovation and/or rehabilitation of obsolete buildings for commercial use in certain underserved areas.	\$140,090	\$1,260
Total		\$432,732,972	\$3,892,432



Net Position

As of the Fiscal Year ended June 30, 2022, the City had Total Assets of \$1.83 billion and Total Liabilities of \$873.9 million dollars. **The City's Net Position is \$866.8M** representing a positive \$68.1M increase throughout the year. Examples of City assets are cash, investments, land, buildings and water & sewer mains. Examples of City liabilities are employee retirement benefits, recurring obligations and bonds used to finance City projects.



Source Detail: Statements of Net Position and Activities (Pg. 19-22 of the Annual Comprehensive Financial Report). The FY 22 year-end net position of \$866.8M is calculated as \$1.83B in Total Assets + Deferred Outflows of \$66.7M – Total Liabilities of \$873.9M - Deferred inflow of \$159.7M. Deferred inflows and outflows of resources primarily reflect the difference between projected and actual earnings on pension and retiree health care plan investments. Unlike Fund Balance which focuses on current-year resources and excludes long-term assets and liabilities, **Net Position** is used when presenting the Government-wide financial statements (total government) and incorporates the City's long-term assets and liabilities. Financial figures are displayed in \$millions.

General Fund

The General Fund is the primary operating fund of the City and is the recipient of the bulk of the income and property taxes paid by the community. The fund had an **unassigned fund balance of \$68.2M** (45.2% of total FY 22 general fund expenditures) which can be spent at the City's discretion.

Fund Balance by Component	\$ Amount	% Change	Descriptions
Non-spendable	\$0.6M	25.6%	Inventory (such as Streetlight poles).
Committed (Budget Stabilization)	\$14.3M	0.0%	Rainy day fund
Committed (Other)	\$2.2M	796.9%	Participatory Budgeting (\$2.0M) and Authorized Projects (Third Ward Equity)
Assigned	\$13.1M	-6.1%	Compensated absences
Unassigned	\$68.2M	51.4%	Amount not constrained
Total Fund Balance:	\$98.4M	33.1%	Sum of the above components

American Rescue Plan Act of 2021

The City of Grand Rapids was awarded \$92 million through the American Rescue Plan Act of 2021. As of June 30, 2022, the City has reported total expenditures of \$17.2 million. Areas of targeted spending include emergency sheltering, homelessness support through contracts with Network180, expansion of broadband to city parks, mental health co-response, and purchases of personal protective equipment. The City has obligated the remaining grant proceeds for future spending through December 2024.



Fund Revenues	2022	% vs. 2021
Taxes	\$142.2M	17.6%
Charges For Services	\$13.1M	-4.9%
Investment Earnings ¹	\$(5.8)M	-663.4%
Licenses & Permits	\$3.1M	35.0%
Fines & Forfeitures	\$1.9M	-0.2%
Grants & Contributions	\$17.8M	18.7%
Other Revenues	\$0.5M	8.0%
Total Revenues	\$172.8M	11.2%
Other Financing Sources	\$2.7M	-44.1%

Fund Expenditures	2022	% vs. 2021
Police & Fire	\$98.6M	11.5%
General Government	\$33.4M	-3.6%
Public Works	\$5.1M	-16.4%
Community & Econ. Dev.	\$5.8M	-3.0%
Debt Service	\$0M	0.0%
Total Expenditures	\$142.9M	5.7%
Other Financing Uses	\$8.1M	-46.4%

Source Detail: General Fund revenues, expenses, and other financing sources and uses are on page 26 of the FY 22 ACFR. More on the term **Fund:** The City accounts for all revenues and expenses incurred through the utilization of fund accounting. A fund allows the City to show the particular expenditures for which specific revenue is used. The City maintains several funds however the General fund serves as the City's primary operating fund. Detailed information on other funds the City maintains can be found in the appendix. Financial figures are displayed in \$millions.

¹ Investment Earnings is comprised of \$2.4M interest earned and \$8.2M unrealized loss on market valuation, as of June 30, 2022.

Debt

As of June 30, 2022, the City had total long-term debt outstanding of **\$492.2M**. During the fiscal year, the City redeemed \$96.5M of old bond obligations in exchange for \$101.7M of new bonds. The City also incurred \$11.8M in new debt related to 2021 limited tax government obligation capital improvement bonds for street lighting. Overall, the City's total debt outstanding decreased by \$8.1M. The City's total long-term debt outstanding is primarily accounted for in 2 classes of activities shown below:

Government Debt = \$64.0M

- Debt Service Interest & Principle Payments as a % of Associated Revenues

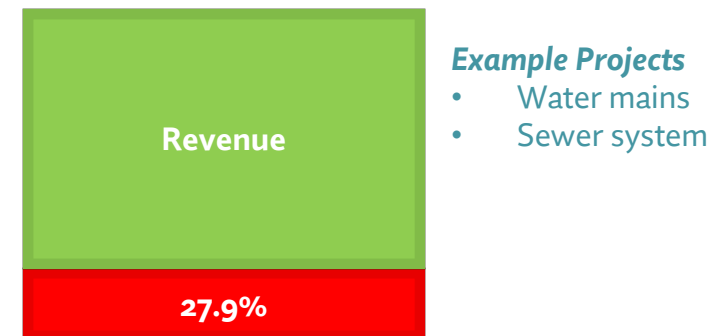


Government Debt is primarily General Obligation Debt:

The municipality pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures. Principal payments of \$5.8M* and interest expense of \$2.6M represent **2.9%** of the total \$304.4M of associated revenue in these funds.

Business-Type Debt = \$428.2M

- Debt Service Interest & Principle Payments as a % of Associated Revenues



Business-Type Debt is primarily Revenue Debt:

Guaranteed by the specific revenues generated by the issuer (not tax revenues). Debt service principal payments of \$19.3M** and interest expense of \$19.4M represent **27.9%** of the total \$146.3M of associated revenue in these funds.

Source Detail: The Business Type and Government debts shown above represent 87% of total outstanding debt. The City also has component unit debt of \$1.5M. **Government debt** is raised for activities that are generally financed by taxes and intergovernmental revenues whereas **Business-type debt** is raised for activities that are financed in whole or in part by fees charged for goods or services. *\$5,300 governmental debt service paid in internal service funds. **excludes \$96.5M of principal paid with bond refunding. Financial figures are displayed in \$millions.

Pension & OPEB Obligations

Pension and Other Postemployment Benefits (OPEB) represent a significant portion of the City's long-term obligations (liabilities). These City Long-Term Obligations total **\$174.5M**.

5 Plans offered by the City 2 Pension Plans and 3 OPEB Plans

2,905 Retired and current City employees participating and/or receiving **Pension** benefits

1,822 Retired and current City employees participating and/or receiving **OPEB** benefits

\$1.3B Total Plan Liabilities owed to plan participants

\$1.1B Total amount of Assets held in the plans

\$174.5M Total Net Pension and OPEB Liability.
\$160.9M is the Net Pension Liability and \$14M is the OPEB Liability. Net Pension Liability decreased \$105.4M (-40%) and the OPEB Liability decreased \$1.5M (-10%) when compared to the prior year.

86% **Percent funded:** Pension plans are 87% funded and OPEB plans are 85% funded. The State of Michigan triggers "underfunded status" if Pension plans are less than 60% funded and the annual Actuarial Determined Contribution (ADC) is greater than 10% of general fund revenues. For OPEB plans this status is trigger when plans are less than 40% funded and ADC is greater than 12% of general fund revenues. The City's plans exceed the state's thresholds.

Source Detail: Information obtained from the GASB 67/68 (Pension) and GASB 74/75 (OPEB) reports respectively, which use measurement dates of 6/30/21 and 12/31/21. Pension reports can be found at <http://grpensions.org/general/general-actuarial-valuations/> and <http://grpensions.org/police-and-fire/police-and-fire-actuarial-valuations/> while OPEB reports can be accessed in the Retiree Healthcare Actuarial Valuation section on the City's website <https://www.grandrapidsmi.gov/Government/Departments/Budget-Office>.

Additional Citizen Resources

A selection of helpful resources for Citizen's on government spending and transparency.

Annual Comprehensive Financial Report (ACFR)

This report is published by the Office of the City Comptroller each year and contains the City's audited financial statements in accordance with accounting requirements provided by the Governmental Accounting Standards Board (GASB). It serves as main the source of information for this guide.

<https://www.grandrapidsmi.gov/Government/Departments/Office-of-the-City-Comptroller>



The City's Annual Fiscal Plan & Budget (Fiscal Plan)

We support the City Manager and Departments in developing the City's annual Fiscal Plan and providing financial guidance and support across the organization. The Fiscal Plan guides the City to fund services to the City's citizens.

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



Grand Rapids Police Department 2021 Annual Report

The Police Department's Annual Report provides details to the public on its organization, performance of divisions and departments, statistics on crime & calls for service, community initiatives and more.

<https://www.grandrapidsmi.gov/Government/Departments/Police-Department>



Office of Oversight and Public Accountability (OPA)

Through targeted change, accountability, restorative justice, empowerment and engagement, the Office of Oversight and Public Accountability (OPA) will help create and improve just outcomes and respectful relationships between public safety and the community.

<https://www.grandrapidsmi.gov/Government/Departments/Office-of-Oversight-and-Public-Accountability>



Government Information

The City of Grand Rapids operates a City Commission – City Manager form of government. The Mayor and City Commissioners are responsible for establishing city policy and providing direction to the City Manager. The City Commission appoints the City Officials.

City Commission

Rosalynn Bliss
Mayor



Jon O'Connor
First Ward Commissioner



Kurt Reppart
First Ward Commissioner



Milinda Ysasi
Second Ward Commissioner



Joseph D Jones
Second Ward Commissioner



Nathaniel Moody
Third Ward Commissioner



Senita Lenear
Third Ward Commissioner



<https://www.grandrapidsmi.gov/Government/Elected-Officials>

City Officials

Mark Washington
City Manager



John Globensky
City Treasurer



Joel Hondorp
City Clerk



Anita Hitchcock
City Attorney



<https://www.grandrapidsmi.gov/Government/Appointed-Officials>

For More Information Please Visit:
www.grandrapidsmi.gov

The City's website is your source for information about City policies, services, commission meetings and events 24 hours a day, seven days a week. Residents can take advantage of online services such as downloading agendas, meeting minutes and City financial reports.

Social Media

<https://www.facebook.com/CityofGrandRapids>
<https://twitter.com/CityGrandRapids>
<https://www.youtube.com/user/CityofGrandRapids>
<https://www.instagram.com/citygrandrapids/>

Helping citizens understand their government finances is a top priority. Is there a subject or concept in this report we could help explain? We'd be happy to follow up with you. Please reach out to comptroller@grcity.us

City of Grand Rapids Strategic Plan

Learn more about the City's Mission, Values, Vision and Priorities! Information on the City's Strategic Plan covering fiscal years 2021 - 2023 (July 1, 2020 - June 30, 2023) can be found [here](#).

<https://www.grandrapidsmi.gov/Government/Departments/Office-of-the-City-Manager/Strategic-Plan>





Appendix

Government & Enterprise fund detail

Fund Listing Pg. 1 of 2

*Information on other funds the City utilizes
to account for revenues and spending.
Amounts shown are in \$ millions*

* RE Indicates Retained
Earnings vs. Fund Bal.

Fund	Description	Revenue	Expense	
General	Accounts for all financial resources except those required to be accounted for elsewhere; includes budget stabilization.	\$175.5M	\$151M	
Sewer	Operation & maintenance of municipal sewage system, capital improvements, and debt service.	56.0	50.8	*RE
Water	Operation & maintenance of municipal water system, capital improvements, and debt service.	46.1	39.3	*RE
Major Streets	Funds used to support the cost of maintaining the City's major highway and street transportation system; primary revenues from State shared gas & weight tax.	38.2	34.5	
Grand Rapids Building Authority	Debt Service Fund	8.8	7.8	
General Capital Construction	Funds used for the acquisition and construction of capital projects used in governmental-type operations; financing provided by bonds, property taxes, private contributions and/or grants.	26.7	14.7	
Parking	Operation & maintenance of major parking facilities/lots, parking meters, and downtown area shuttle (DASH); includes parking-related capital funds.	20.8	20.0	*RE
Refuse	Operations for the collection & removal of trash and debris; financing is provided by tax millage and pay-as-you-throw cart program.	16.0	16.1	
Parks & Recreation	Operations for City-owned parks and recreation programs; includes 2013 parks millage	13.4	13.0	
Library	Operations for main library and seven branches; funding primarily provided by millage & state grants.	11.9	11.7	
Grants	Federal and/or state funds received for specified City use; including community development, police, and fire.	13.3	14.7	
Local Streets	Funds used to support the cost of maintaining the City's local highway and street transportation system; primary revenues from State shared gas & weight tax.	8.8	7.8	
Vital Streets Capital Construction	Funds used for preventative maintenance, rehabilitation, and reconstruction projects	8.8	6.5	
Community Dispatch	Partnership between City & City of Wyoming to operate call taking and dispatch operations. Funding provided by Kent County Dispatch Authority and both cities.	0.0	0.3	
Building Inspections	State required fund (PA 245 of 1999); fee charges for building inspections, licensing, and permitting used only for operations of the enforcing agency.	4.6	4.8	

Fund Listing Pg. 2 of 2

Information on other funds the City utilizes
to account for revenues and spending.
Amounts shown are in \$ millions

* RE Indicates Retained
Earnings vs. Fund Bal.

Fund	Description	Revenue	Expense	
Cemeteries Operating	Includes cemetery & Indian Trails Golf Course operations; golf course land is owned by cemetery.	2.9	2.3	*RE
Sidewalk Repair	Receives portion of funds from vital streets income tax for sidewalk repair, improvement, and reconstruction.	2.6	2.2	
Downtown Improvement District	Funds to support daily sidewalk cleaning, landscaping, and beautification of urban core areas; program administered by Downtown Grand Rapids Inc.	1.1	1.2	
Streets Capital Construction	Funds used for traffic safety, street resurfacing, and street reconstruction projects.	0.9	0.4	
Belknap Ice Arena	Operations of City-owned ice arena; managed by DP Fox as Griff's Ice House, official practice ice for Grand Rapids Griffins.	0.8	0.7	*RE
Vehicle Storage Facility	Revenues & expenses associated with the safe storage and disposal of impounded and/or abandoned vehicles.	1.0	0.8	
Drug Law Enforcement	Funds received from the sales of forfeited property and can only be used to enhance drug enforcement laws.	0.6	0.3	
Economic Development	Operations to assist and retain local industries and commercial enterprises; to strengthen and encourage City growth.	0.1	0.1	
Transformation	Funds collected from temporary income tax rate increase (ended in 2015) and used to invest in elements of City transformation plan; fund was adapted for third ward investments in 2019.	0.0	0.2	
MI Indigent Defense Commission	State required fund created to establish and enforce new standards for indigent legal services.	0.8	0.9	
Property Management	Funds held for the maintenance & sale of tax reverted properties; managed by economic development department.	0.2	0.7	
Uptown Business Improvement District	Funds to promote and encourage economic vitality and growth within specified business districts; includes East Hills, East Fulton, Eastown, and Wealthy Street business districts.	0.1	0.1	
Michigan Justice Training	State funding provided to the City for criminal justice in-service training of police officers; requires approval from MI Commission on Law Enforcement Standards.	0.0	0.1	
General Special Revenue	Miscellaneous funds received from private contributions and/or endowments for specified use within the City; includes historical commission	0.0	0.0	