



FY 2025

City Of Grand Rapids

Resident's Guide to the City's Finances

Year Ended June 30, 2025

Introduction

Residents of Grand Rapids,



We are excited to present to you this Resident'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 (FY) 2025 (July 1, 2024 – June 30, 2025).

The City of Grand Rapids is the 2nd largest city in the State of Michigan with an estimated population of approximately 200,000¹ 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 1,719² employees across 32 departments. In this guide we'll review the City's Revenues, Expenses, and how those impacted the City's overall financial health during FY 25.

Midway through the fiscal year changes were made to the Comptroller Department. These changes resulted in deviations in the fiscal duties of city officers and departments. On January 6th, 2025 responsibilities previously assigned to the City Comptroller were delegated to an administrative finance officer (CFO) and chief administrative officer (City Manager). In contrast to prior years, during the 2nd half of this fiscal year the CFO and City Manager carried out city accounting functions through a department referred to as the Fiscal Services Department Accounting Services Division.

Each year, an audit firm completes an independent audit of the City's financial statements. For FY 25 the City of Grand Rapids was issued an unmodified "clean" opinion by Plante and Moran that included material weaknesses identified during the financial statement audit. The opinion signifies the City's financial statements comply with accounting principles generally accepted in the United States of America (U.S. GAAP) and contains recommendations for the City of Grand Rapids to address the identified material weaknesses in the financial statements.

This Resident'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 residents 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 FY 25 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 and the City Comptroller Team

¹ U.S. Census Bureau. (2024, July). QuickFacts Grand Rapids city, Michigan. Retrieved from [U.S. Census Bureau QuickFacts: Grand Rapids city, Michigan](#).

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.

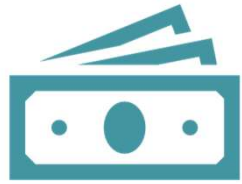
Table of Contents

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



- 1 **Resident's Financial Summary:** A one page overview of the City's Primary Government finances
- 2 **City's Primary Government Revenues:** How the City's Primary Government receives its money
- 3 **City's Primary Government Expenses:** How the City's Primary Government spends its money
- 4 **Vendor Detail:** Top vendors and organizations the City pays for goods and services
- 5 **Tax Abatements:** Incentives programs to encourage investment and development
- 6 **Net Position:** Changes in the City's Primary Government overall financial position (Assets and Liabilities)
- 7 **General Fund:** Overview of the City's primary operating fund
- 8 **Debt:** Review of the City's Primary Government long-term financing and borrowing
- 9 **Pension and OPEB Liabilities:** Long-term obligations the City has to retirees
- 10 **Your Government:** Information on your City's Primary Government and Leadership followed by an appendix with detail on funds the City uses to account for its finances

FY 2025 Resident's Financial Summary



City's Primary Government Revenues \$677.1M

21.2% increase vs. FY 24 driven by positive increases in City Income Tax revenues and increased funding from state & local grants. The City's primary sources of revenues consist of Charges for Services (Water, Sewage and Parking), Income Taxes and Operating Grants and Contribution.



General Fund Balance \$88.4M (Unassigned)

The City's primary operating fund accounts for police, fire, and other government department activity. The unassigned fund balance increased by \$10M vs. FY 24. In addition to the unassigned balance the City also has \$18.8M reserved for Budget Stabilization.



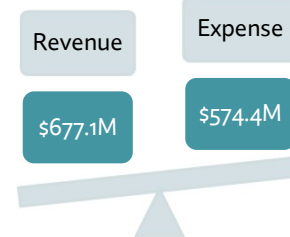
City's Primary Government Expenses \$574.4M

26.2% increase vs. FY 24 driven by City Pension and personnel expenses due to wage increases. The City's primary expenses are Public Safety, Public Works, Sewage Disposal, Water Supply, and General Gov't.



Outstanding Debt \$674.6M

The City issued 171.4M of new debt and paid \$31M during the fiscal year for an overall net increase of 26.3% in debt obligations. Of the 171.4M issued, 144M is related to bond issuances for the Amphitheater & Soccer Stadium.



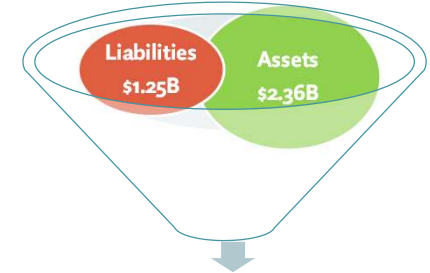
Change in Net Position +\$96.6M

\$96.6M is the amount by which the City's revenues exceeded its expenses during the Fiscal Year. Primary drivers include an increase in state and local grant funding as well as positive increases in income tax revenues and charges for services.



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 and Poor's. AA is one rating below S&P's highest credit rating of AAA.



Net Position \$1.11B

The Net Position primarily reflects the amount by which the City's total assets exceed its total liabilities. As of the fiscal year ended June 30, 2025, the Net Position reflected a positive increase of \$96.6M.

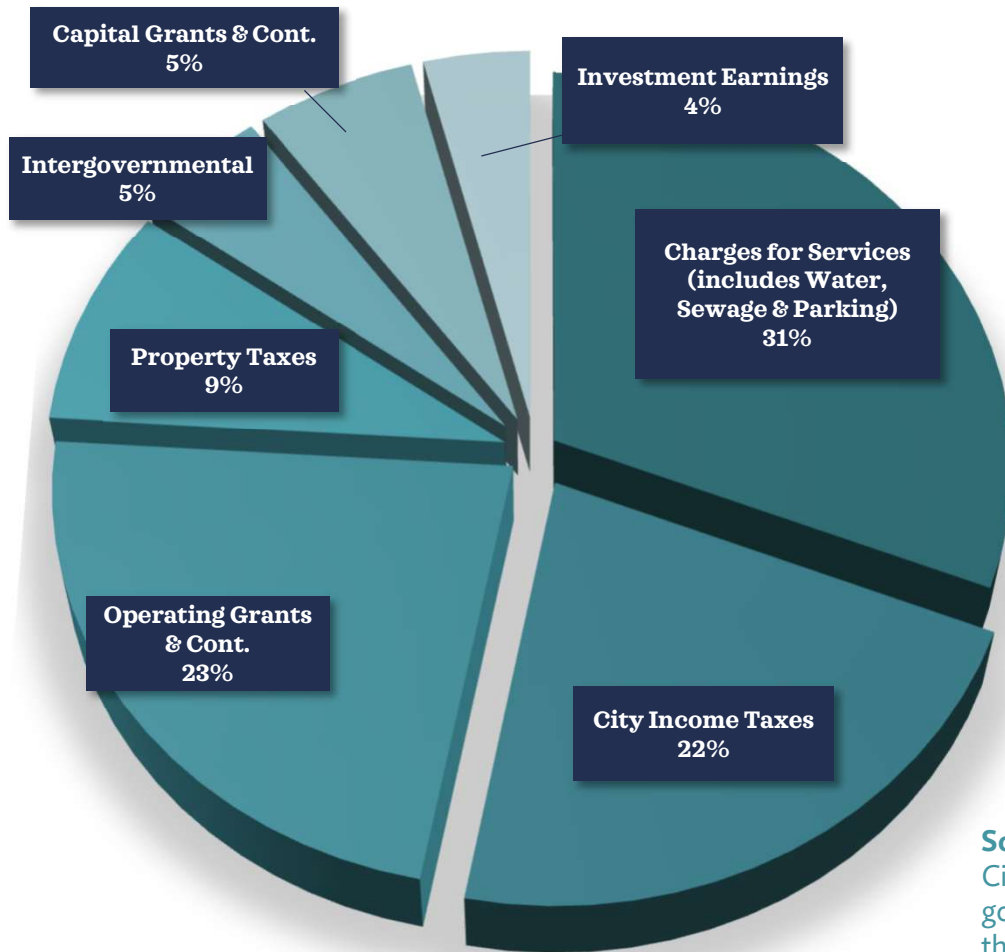


Pensions & Benefits 77% Funded

The City's pension plans are 75% funded while Other Post-employment Benefits (OPEB) are 95% funded as of FY 25 year end. The 77% represents the weighted average percent funded ratio for all plans.

City Revenues

In FY 25 the City of Grand Rapids generated **\$677.1M** in Revenue. The City's primary sources of revenue (85%) are Charges for Services (Water, Sewage and Parking), Income Taxes, Property Taxes and Operating Grants and Contributions.



<u>Revenues</u>	<u>2025</u>	<u>% vs. 2024</u>	
Charges for Services	\$209.2M	4.4%	
City Income Taxes	\$152.9M	11.8%	
Operating Grants and Cont. ²	\$156.2M	104.4%	
Property Taxes	\$59.9M	8.2%	
Intergovernmental ¹	\$32.5M	9.7%	
Capital Grants and Cont.	\$24.4M	-19.7%	
Investment Earnings	\$38.7M	-45.2%	
Miscellaneous	\$3.3M	13.2%	
Total Revenues	\$677.1M	21.2%	(118.6M)

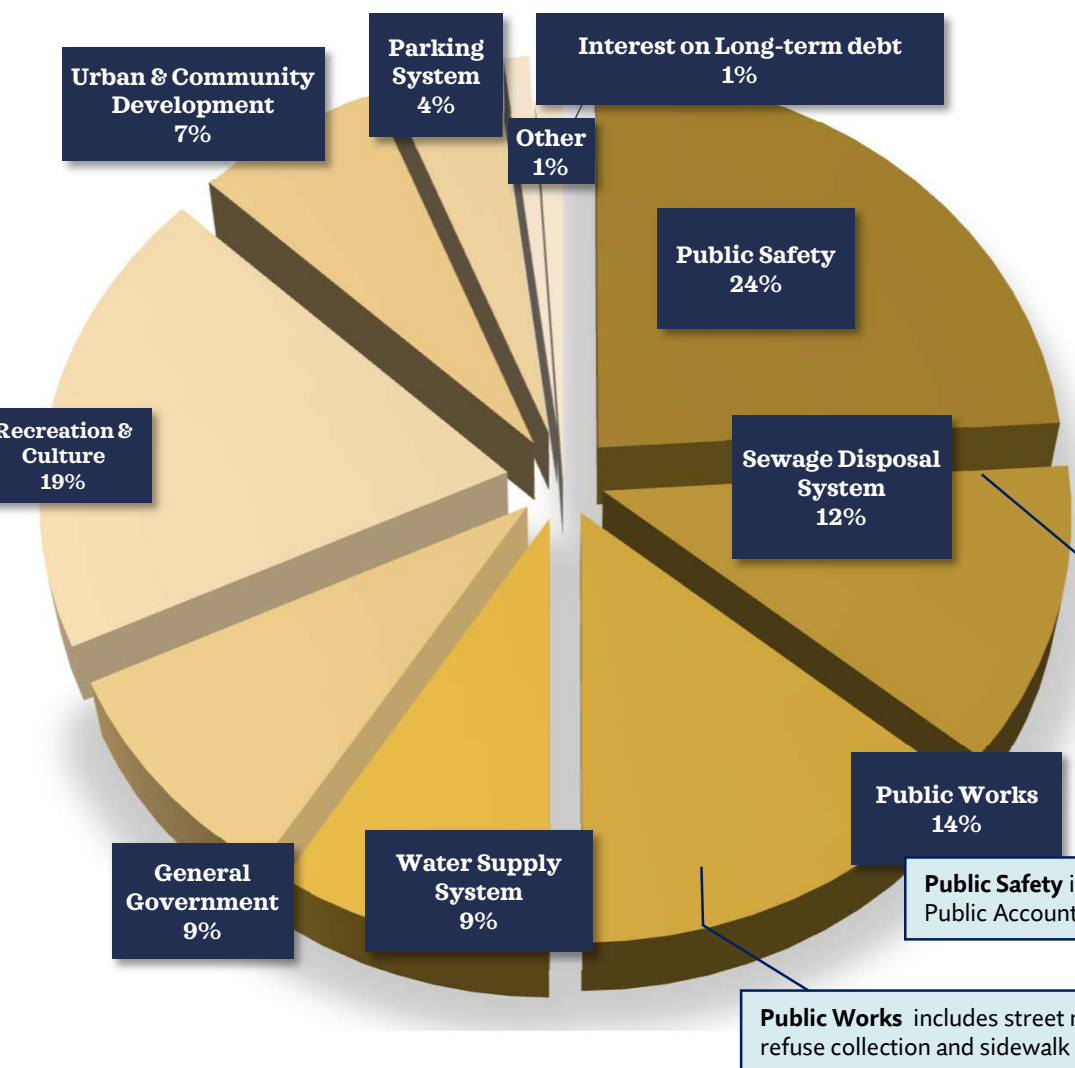
Source Detail: Total Primary Government Revenue represents aggregate City revenues generated across all Governmental and Enterprise funds. The governmental and business-type activities of the City combine to represent the total primary government. Financial figures are displayed in \$millions, and do not include component units.

¹ Intergovernmental revenues include State of Michigan shared revenue payments to the City of Grand Rapids but does not include payments to the 61st District Court or other component units of the City.

² Includes \$52.6M related to Amphitheater and Soccer Stadium receivable revenue that will be generated from Kent County's Lodging Tax and the Convention Arena Authority.

City Expenses

In FY 25 the City of Grand Rapids incurred expenses of **\$574.4M**. The City's primary expenses (69%) were Public Safety, Public Works, Sewage Disposal, Water Supply, and General Government.



Expenses

	2025	% vs. 2024
Public Safety	\$138.6M	10.9%
Sewage Disposal System	\$70.5M	7.5%
Public Works	\$81.7M	2.5%
Water Supply System	\$50.7M	-2.7%
General Government	\$54.7M	20.1%
Recreation and Culture ¹	\$107.9M	233.9%
Urban and Community Development	\$36.8M	33.7%
Parking System	\$22.5M	7.9%
Interest on Long-term debt	\$6.2M	97.2%
Other	\$4.8M	13%
Total Expenses	\$574.4M	26.2% (\$119.1M)

Source Detail: Total Primary Government Expenses represents aggregate City expenses generated across all Governmental and Enterprise funds. Financial figures are displayed in \$millions, and do not include component units.

¹ Includes \$76.3M in capital constructions costs related to the Amphitheater and Soccer Stadium.

Vendor Detail

The City partners and works with a variety of vendors and organizations to procure goods and services and complete major projects. Vendors and organizations included on this page received aggregate payments exceeding \$2 million during FY 25. Clark Construction Company was the top recipient of City funds in FY25 related to the Scribner property capital improvements.

Aggregate Payments in FY 25 – Ranked highest to lowest (\$Millions)

Clark Construction Company	\$54.4M	Progressive Architecture	\$3.9M
Gr-Kc Convention/Arena Authority	48.5	Fishbeck, Thompson, Carr & Huber, Inc.	3.4
Priority Health Managed Benefits Inc	22.9	Lodestar Construction Inc	3.3
State Of Michigan	14.1	Montgomery Excavating, LLC	3.2
HIS Constructors, Inc	9.6	Lunghamer Ford of Owosso, LLC	3.2
Veracityrx, LLC	8.4	CI Trucking & Excavating, LLC	3.1
▶ Wyoming Excavators Inc	8.2	Franklin Holwerda Co	3
Consumers Energy	8.1	Interurban Transit Partnership	2.5
Erhardt Construction	8	Fredrickson Supply, LLC	2.5
County Of Kent	7.1	Moore & Bruggink Inc	2.4
Owen-Ames-Kimball Co	6.9	Groundhawk Excavating & Landscaping, LLC	2.3 ▶
Rockford Construction Co	5.8	Mcdonald Plumbing Inc	2.3
Grand Valley Regional Biosolids	5.2	Katerberg Verhage	2.3
Diversco Construction Co Inc	5.1	Bazen Electric	2.2
Nagel Construction Inc	5	Us Bank National Association	2.1
Highstreet IT Solutions, LLC	4.6	Halt Fire, Inc	2.1
Dewpoint Inc.	4.2	Mcgraw Construction Inc	2.1
EV Construction Co	4	Grip Medical Properties I, LLC	2

Source Detail: The thirty-six vendors and organizations included on this page received aggregate payments over \$2M totaling \$219.7M and are sourced from the City's accounting system, which includes all component units. 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 25, 16 MLBEs received a total of \$11.5M for goods and services. A majority of funds paid to MLBE vendors during FY 25 was for sanitary, storm sewer, water main and line work performed by Wyoming Excavators and Groundhawk Excavating and Landscaping.

Tax Abatements

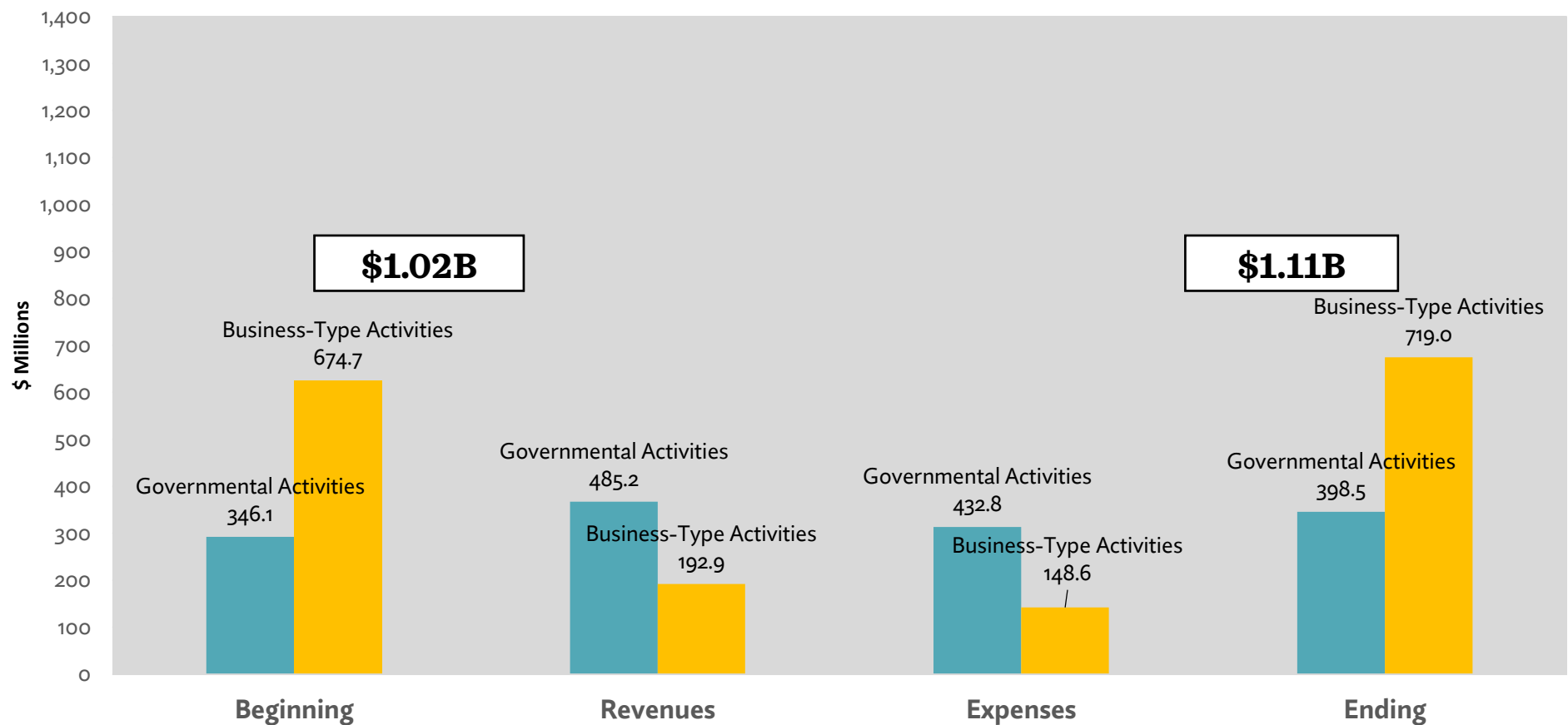
A **tax abatement** is an agreement between the City and a specific individual or entity, in which the City (including component units) agrees to reduce an individual/entity's taxes for a defined period of time, in exchange for the individual/entity's promise to perform certain beneficial actions (benefiting the City and the residents). For FY 25, City taxes abated was approximately \$4.8M. Also in FY 25, multiple new projects were approved under these tax abatement programs, supporting millions of private investment that will create hundreds of new jobs and housing units. Below are the FY 25 tax abatement programs.

Type of Abatement	Description of projects (examples / notable projects)	Taxable Value of Property	Approximate Abatement Amount FY 25
Brownfields	Encourages investment in the revitalization, redevelopment, and reuse of properties considered contaminated, blighted, functionally obsolete, or historic resources.	\$295,072,612	\$2,642,198
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.	150,814,941	1,350,457
Obsolete Properties Rehab Act	Encourages investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use.	30,144,673	269,927
Industrial Facilities Exemption	Encourages investment in the renovation and expansion of aging facilities, building of new facilities, and establishment of high-tech facilities.	24,194,610	216,648
Neighborhood Enterprise Zone	Encourages investment in the construction or rehabilitation of multiple types of housing for both homeownership and rental.	24,939,214	223,316
PA 328 New Personal Property	Encourages investment in new personal property as a component of a business expansion or attraction project.	9,490,200	84,979
Ad Valorem Extensions	Encourages investment in commercial and industrial property in Renaissance Zones to encourage job creation.	165,480	1,482
Air and Water Pollution	Encourages establishment of facilities whose sole purpose is to control and/or dispose of environmental pollutants.	1,106,900	9,912
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.	605,803	5,425
Total		\$536,534,433	\$4,804,344

Net Position

As of the Fiscal Year ended June 30, 2025, the City had Total Assets of \$2.36B and Total Liabilities of \$1.25B. The City's Net Position is \$1.11 Billion representing a positive \$96.6M increase throughout the year. Examples of City assets are cash, investments, land, buildings and water and sewer mains. Examples of City liabilities are employee retirement benefits, recurring obligations and bonds used to finance City projects.

Changes in Net Position



Source Detail: Statements of Net Position and Activities (Pg. 18-21 of the Annual Comprehensive Financial Report), excluding component units. The FY 25 year-end net position of \$1.11B is calculated as \$2.4B in Total Assets + Deferred Outflows of \$58.5M – Total Liabilities of \$1.3B – Deferred inflow of \$49.8M. 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 Primary Government) and incorporates the City's long-term assets and liabilities. Financial figures are displayed and rounded in \$Millions (M) and \$Billions (B). A new accounting pronouncement related to compensated absences was implemented and ran through the change in net position. This is why revenues less expenses do not reflect above.

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 \$88.4M** (44% of total FY 25 general fund expenditures) which can be spent at the City's discretion.

Fund Balance by Component	\$ Amount	% Change	Descriptions
Nonspendable	\$0.9M	-6.3%	Inventory (such as Streetlight poles).
Committed (Budget Stabilization)	\$18.8M	5.6%	Rainy day fund
Committed (Other)	\$4.6M	-0.3%	Participatory Budgeting, Affordable Housing, Third Ward Equity
Assigned	\$24.1M	72.6%	Compensated absences
Unassigned	\$88.4M	12.8%	Amount not constrained
Total Fund Balance:	\$136.8M	16.5%	Sum of the above components

Fund Revenues	2025	% vs. 2024
Taxes	\$170.7M	9.5%
Charges For Services	\$14.7M	12.1%
Investment Earnings	\$10.2M	-25.1%
Licenses and Permits	\$3.6M	-1.2%
Fines and Forfeitures	\$1.7M	-15.8%
Grants and Contributions	\$10.5M	17.5%
Other Revenues	\$0.6M	90.8%
Total Revenues	\$212M	10.4%
Other Financing Sources	\$7.6M	288.6%

Fund Expenditures	2025	% vs. 2024
Public Safety	\$118.7M	5.4%
General Government	\$44.6M	12.8%
Public Works	\$5.4M	10.5%
Community and Econ. Dev.	\$7M	5.1%
Debt Service	\$1.8M	0.0%
Total Expenditures	\$183.4M	11.4%
Other Financing Uses	\$16.9M	-17.2%

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, 2025, the City has reported total expenditures of \$77.9 million. Areas of targeted spending include affordable housing projects, homelessness support, mental health response programs, expansion of broadband to city parks, and ADA improvements to parking garages.



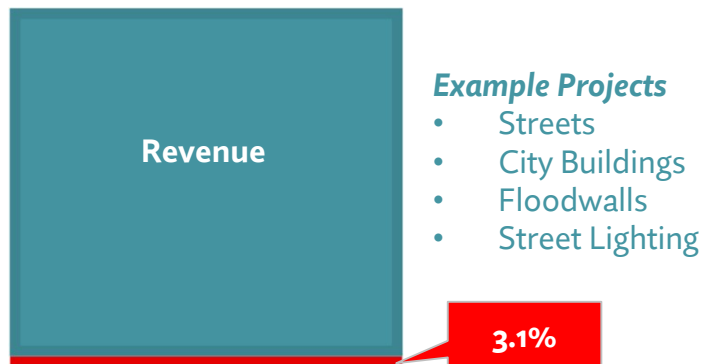
Source Detail: General Fund revenues, expenses, and other financing sources and uses are on pgs. 28-29 of the FY 25 ACFR. More on the term **Fund**: The City accounts for all revenues and expenses incurred through the utilization of fund accounting. A fund allows the City to show the particular expenditures 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.

Debt

As of June 30, 2025, the City's Primary Government had total long-term debt outstanding from bonds and contracts payable of \$674.6M. During the fiscal year, the City's Primary Government issued \$171.4M in new debt related to bonds and contracts payable and paid down \$31M of existing debt. Of the \$171.4M issued, \$144.1M is related to the issuances on behalf of the County for the Amphitheater & Soccer Stadium. The City's Primary Government bonds and contracts payable long-term debt outstanding is primarily accounted for in two classes of activities shown below:

Government Debt = \$288.9M

- Debt Service Interest and Principal Payments as a % of Associated Revenues

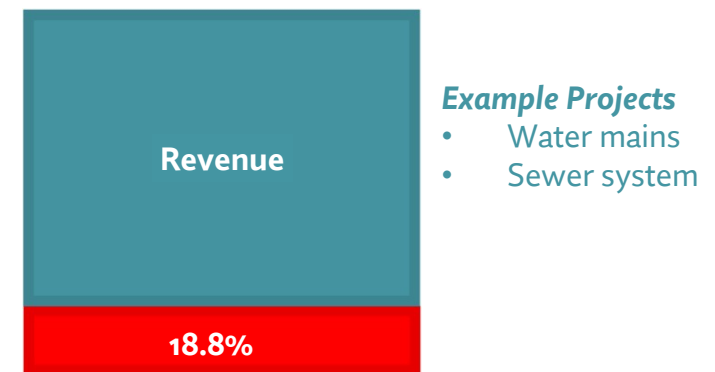


Government Debt is primarily General Obligation Debt:

The municipality pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures. Principal payments of \$9.1M and interest expense of \$5.9M represent 3.1% of the total \$606M of associated revenue in these funds.

Business-Type Debt = \$385.6M

- Debt Service Interest and Principal 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 \$21.9M and interest expense of \$14.2M represent 18.8% of the total \$182.7M of associated revenue in these funds.

Source Detail: The Government and Business-Type debts shown above represent 86% of the Primary Government's outstanding debt. The City also has component unit debt of \$1.1M. **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. Financial figures are displayed in \$millions.

Pension and 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 **\$325.6M**.

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

2,853 Retired and current City employees participating and/or receiving **Pension** benefits

1,865 Retired and current City employees participating and/or receiving **OPEB** benefits

\$1.4B Total Plan Liabilities owed to plan participants

\$1.2B Total amount of Assets held in the plans

\$325.6M Total Net Pension and OPEB Liability.
\$321.6M is the Net Pension Liability and \$4M is the OPEB Liability. Net Pension Liability decreased \$23.5M (-7%) and the OPEB Liability increased \$1.3M (51%) when compared to the prior year.

77% **Percent funded:** Pension plans are 75% funded and OPEB plans are 95% 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 triggered 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 for Primary Government and all component units, which use measurement dates of 6/30/24 and 12/31/24, respectively. 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>.

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

David LaGrand
Mayor



AliciaMarie Belchak
First Ward Commissioner



Drew Robbins
First Ward Commissioner



Milinda Ysasi
Second Ward Commissioner



Lisa Knight
Second Ward Commissioner



Marshall Kilgore
Third Ward Commissioner



Kelsey Perdue
Third Ward Commissioner



City Officials

Mark Washington
City Manager



John Globensky
City Treasurer



Joel Hondorp
City Clerk



Anita Hitchcock
City Attorney



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, which was originally published April 2019 and updated October 2022, can be found [here](#).



Appendix

Government and Enterprise fund detail

Fund Listing Pg. 1 of 2

Information on other funds the City's
Primary Government 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.	\$219.7M	\$200.3M	
Sewer	Operation & maintenance of municipal sewage system, capital improvements, and debt service.	75.9	61.3	*RE
Water	Operation & maintenance of municipal water system, capital improvements, and debt service.	69.4	45.0	*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.	47.8	50.4	
Grand Rapids Building Authority	Debt Service Fund.	2.8	2.7	
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.	227.4	188.5	
Parking	Operation & maintenance of major parking facilities/lots, parking meters, and downtown area shuttle (DASH); includes parking-related capital funds.	25.4	21.9	*RE
Refuse	Operations for the collection & removal of trash and debris; financing is provided by tax millage and pay-as-you-throw cart program.	22.5	19.9	
Parks & Recreation	Operations for City-owned parks and recreation programs; includes 2013 parks millage.	17.2	16.6	
Library	Operations for main library and seven branches; funding primarily provided by millage & state grants.	16.1	14.7	
Grants	Federal and/or state funds received for specified City use; including community development, police, and fire.	29.5	28.5	
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.	12.6	11.8	
Vital Streets Capital Construction	Funds used for preventative maintenance, rehabilitation, and reconstruction projects.	21.3	17.3	
Streets Capital Construction	Funds used for traffic safety, street resurfacing, and street reconstruction projects.	2.4	0.6	
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.	6.7	5.5	
Parks Capital Projects	Funds used for park improvement projects.	4.5	0.5	

Fund Listing Pg. 2 of 2

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

* RE Indicates Retained
Earnings vs. Fund Bal.

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Expense</u>	
Cemeteries Operating	Includes cemetery and Indian Trails Golf Course operations; golf course land is owned by Cemetery.	3.6	2.9	*RE
Sidewalk Repair	Receives portion of funds from vital streets income tax for sidewalk repair, improvement, and reconstruction.	3.5	2.5	
Downtown Improvement District	Funds to support daily sidewalk cleaning, landscaping, and beautification of urban core areas; program administered by Downtown Grand Rapids Inc.	1.4	1.4	
Streets Capital Construction	Funds used for traffic safety, street resurfacing, and street reconstruction projects.	2.4	0.6	
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.	4.7	1.2	*RE
Vehicle Storage Facility	Revenues and expenses associated with the safe storage and disposal of impounded and/or abandoned vehicles.	0.7	1.0	
Drug Law Enforcement	Funds received from the sales of forfeited property and can only be used to enhance drug enforcement laws.	1.5	0.4	
Economic Development	Operations to assist and retain local industries and commercial enterprises; to strengthen and encourage City growth.	0.2	0.1	
Opioid Settlement Fund	Funds received from ongoing litigation surrounding opioid epidemic.	0.8	0.8	
MI Indigent Defense Commission	State required fund created to establish and enforce new standards for indigent legal services.	3.1	3.4	
Property Management	Funds held for the maintenance and sale of tax reverted properties; managed by economic development department.	0.2	0.2	
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.	0.1	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	