

# CITY OF GROSSE POINTE FARMS



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**PROPOSED BUDGET FOR**  
**THE FISCAL YEAR**  
**JULY 1, 2025- June 30, 2026**





**CITY COUNCIL**

- Mayor** ..... Louis Theros
- Mayor Pro Tem** ..... Beth Konrad-Wilberding
- Council Member** ..... Sierra Leone Donaven
- Council Member** ..... John J. Gillooly
- Council Member** ..... Joe Ricci
- Council Member** ..... Neil Sroka
- Council Member** ..... Lev Wood

**CITY ADMINISTRATION**

- City Manager**..... Shane L. Reeside
- Finance Director**..... Tim Rowland
- City Clerk/Assistant City Manager** ..... Derrick Kozicki

**BUDGET AND AUDIT COMMITTEE**

- Chair**..... Lev Wood
- Member** ..... John J. Gillooly
- Member** ..... Louis Theros

**CITY OF GROSSE POINTE FARMS  
BUDGET  
FOR THE FISCAL YEAR JULY 1, 2025 – JUNE 30, 2026**

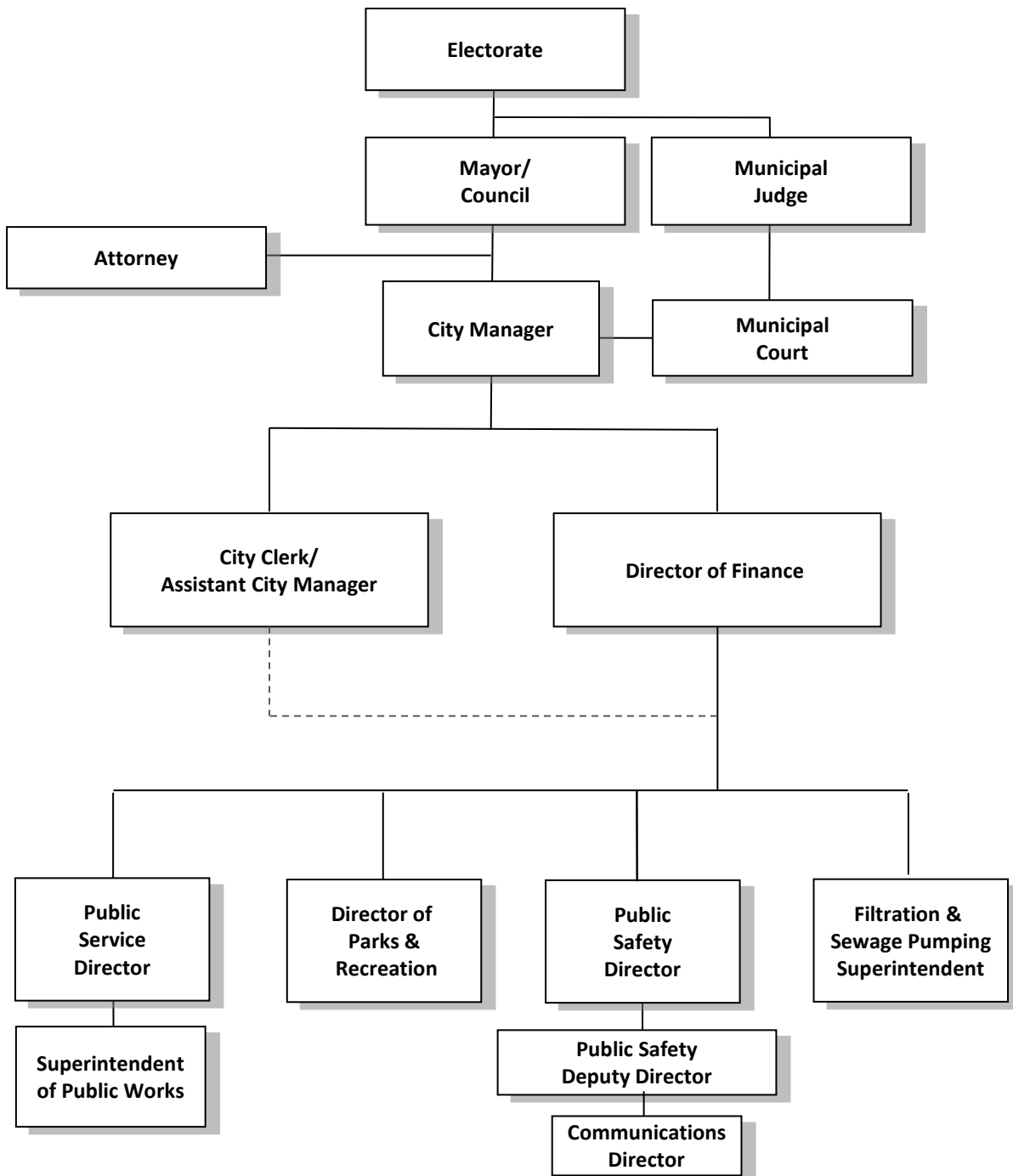
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# City of Grosse Pointe Farms

June 30, 2025

## Organizational Chart



## **Community Profile**

The area known today as the City of Grosse Pointe Farms was originally incorporated as the Village of Grosse Pointe in 1879 extending from Provencal Road in the northeast to Cadieux Road in the west. In 1893 the portion east of Fisher Road broke off and was incorporated as the Village of Grosse Pointe Farms. In 1949 the Village was incorporated as the City of Grosse Pointe Farms. The City consists of 2.75 square miles of land and 9.57 square miles of Lake Saint Clair.



Grosse Pointe Farms is a picturesque suburban community located in Wayne County, Michigan, United States. Situated along the shores of Lake St. Clair, it is one of the five Grosse Pointe communities that form a network of affluent residential suburbs just northeast of Detroit. With its tree-lined streets, historic homes, and proximity to water, Grosse Pointe Farms offers residents a blend of natural beauty, community charm, and suburban tranquility.

### **Demographics:**

Grosse Pointe Farms is home to a diverse population, with a mix of professionals, families, and retirees. The community has a reputation for being affluent, with a median household income significantly above the national average. The population primarily consists of well-educated individuals, many of whom hold advanced degrees. The community is known for its strong sense of civic engagement and involvement in local affairs.

### **Housing:**

The housing landscape in Grosse Pointe Farms is characterized by stately homes, ranging from historic estates to modern residences. Architectural styles include Colonial, Tudor, Cape Cod, and Mediterranean, among others. Many homes feature spacious lots, manicured lawns, and waterfront views, adding to the area's appeal. The real estate market is competitive, with properties often commanding premium prices due to the community's desirable location and amenities.

### **Education:**

Grosse Pointe Farms is served by the Grosse Pointe Public School System, which is renowned for its academic excellence and comprehensive programs. The district operates several elementary schools, a middle school, and a high school within the community. Additionally, there are private and parochial schools in the area, providing families with diverse educational options. The commitment to education is evident in the community's support for its schools, with parents actively involved in fundraising and volunteer efforts.

### **Recreation and Culture:**

Residents of Grosse Pointe Farms enjoy a variety of recreational opportunities, particularly those centered around Lake St. Clair. The community boasts parks, beaches, and marinas, providing ample space for outdoor activities such as swimming, boating, and picnicking. The Grosse Pointe Farms Pier Park is a popular destination, offering scenic views of the lake and opportunities for fishing and birdwatching. Cultural attractions include the Grosse Pointe War Memorial, which hosts events, exhibits, and educational programs throughout the year, showcasing the community's rich history and heritage.

**Economy:**

Grosse Pointe Farms benefits from a strong local economy, supported by a mix of retail, dining, and professional services. The community's proximity to Detroit provides residents with access to employment opportunities in various industries, including automotive, healthcare, and technology. Additionally, the presence of prestigious institutions such as the Grosse Pointe Yacht Club and the Country Club of Detroit contributes to the area's economic vitality and prestige.

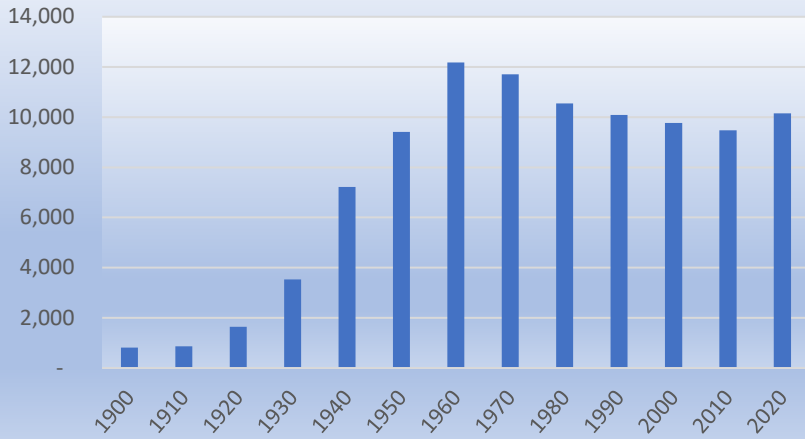
**Community Spirit:**

What truly sets Grosse Pointe Farms apart is its strong sense of community spirit and pride. Residents are actively engaged in local organizations, volunteer efforts, and community events, fostering a tight-knit and supportive atmosphere. Whether participating in neighborhood associations, cultural festivals, or charitable initiatives, residents of Grosse Pointe Farms are dedicated to preserving the community's heritage and enhancing its quality of life for generations to come.

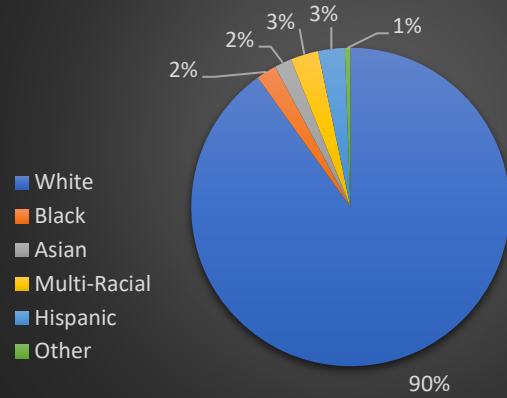
In summary, Grosse Pointe Farms offers residents a unique blend of natural beauty, suburban charm, and community spirit. With its historic homes, top-rated schools, recreational amenities, and strong sense of civic pride, it continues to be a sought-after destination for those seeking an exceptional quality of life in the Detroit metropolitan area.



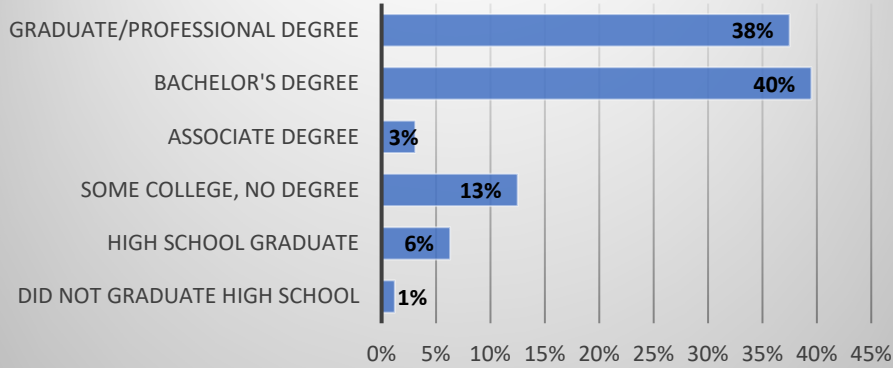
### Population History



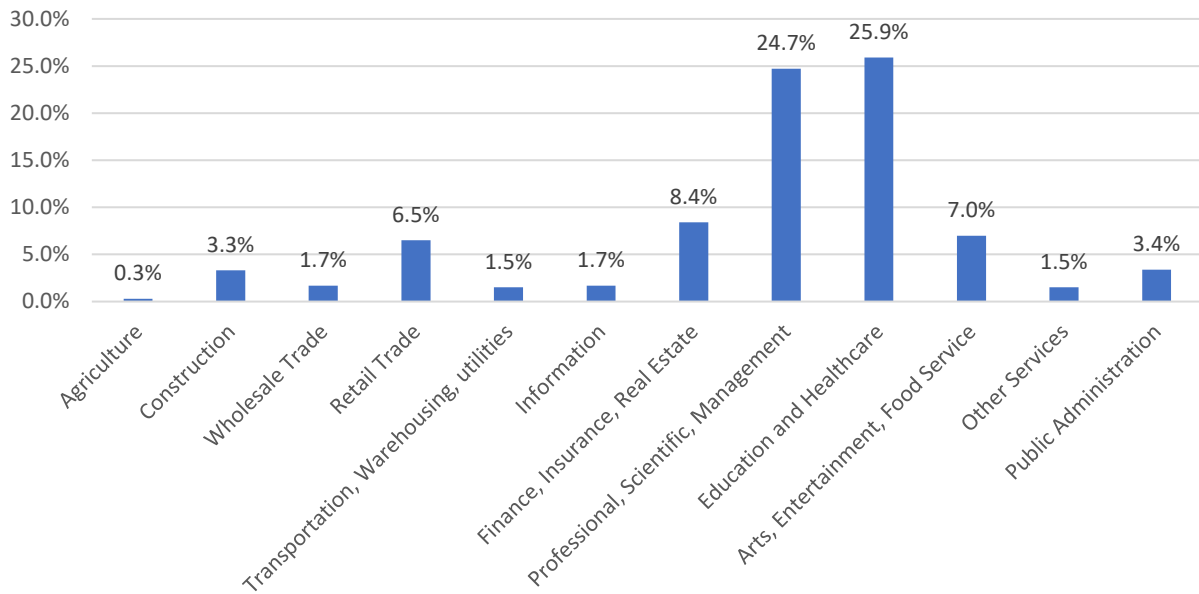
### Population by Race



### Educational Attainment of Residents Over 25 Years Old



### Employment Industry Population over 16



Source: U.S. Census Bureau, Decennial Census, SEMCOG.

# City of Grosse Pointe Farms

90 Kerby Road, Grosse Pointe Farms, Michigan 48236-3161

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[www.grossepointefarms.org](http://www.grossepointefarms.org)

April 1, 2025

The Honorable Mayor and Members of the City Council

City of Grosse Pointe Farms

Grosse Pointe Farms, Michigan 48236

Pursuant to the provisions of Section 8.2, Chapter 8, of the City Charter, submitted herein is a proposed budget for the fiscal year beginning July 1, 2025.

This budget has been prepared after review by the City Manager, Director of Finance and Operations, and City Clerk with estimates submitted by the City department heads. Subsequent review was conducted by the Budget and Audit Committee, which is a sub-committee of City Council. Such review will be continued, but it is believed that this preliminary budget affords a basis for discussion of operations to be undertaken during the 2025-2026 fiscal year. It is subject to revision at the discretion of Council and as a result of the public hearing thereon. This budget has been prepared in accordance with the requirements of the Michigan Uniform Budget Act.

## GENERAL FUND

The 2025-2026 General Fund budget of \$20,564,480 compares to the originally approved 2024-2025 budget of \$20,045,390 resulting in an increase of \$519,090 or 2.6%. The General Fund Budget presented herein may be summarized and compared with the 2024-2025 originally adopted budget as follows:

|                                | <b>Proposed<br/>2025 - 2026<br/>Budget</b> | <b>Adopted<br/>2024 - 2025<br/>Budget</b> | <b>Increase<br/>Or<br/>(Decrease)</b> |
|--------------------------------|--|---|---------------------------------------|
| <b>Means of Financing:</b>     |  |   |                                       |
| Property Taxes                 | \$ 15,776,800                              | \$ 15,103,610                             | \$ 673,190                            |
| Licenses and Permits           | 525,410                                    | 565,910                                   | (40,500)                              |
| Federal and State Grants       | 35,000                                     | 13,500                                    | 21,500                                |
| State Shared Revenue           | 1,193,870                                  | 1,273,970                                 | (80,100)                              |
| Charges for Services           | 2,062,700                                  | 2,118,700                                 | (56,000)                              |
| Fines / Forfeitures            | 312,000                                    | 323,200                                   | (11,200)                              |
| Interest Income                | 362,900                                    | 344,200                                   | 18,700                                |
| Other Revenue                  | 95,800                                     | 102,300                                   | (6,500)                               |
| Fund Balance Appropriation     | 200,000                                    | 200,000                                   | -                                     |
| <b>Total Revenues</b>          | <b>\$ 20,564,480</b>                       | <b>\$ 20,045,390</b>                      | <b>\$ 519,090</b>                     |
| <b>Estimated Requirements:</b> |  |   |                                       |
| Municipal Court                | \$ 438,040                                 | \$ 384,450                                | \$ 53,590                             |
| General Government             | 1,835,210                                  | 1,941,140                                 | (105,930)                             |
| Public Safety - Police         | 7,732,640                                  | 7,557,070                                 | 175,570                               |
| Public Safety - Fire           | 693,090                                    | 669,690                                   | 23,400                                |
| Public Service                 | 997,880                                    | 963,810                                   | 34,070                                |
| Public Works                   | 1,376,550                                  | 1,435,610                                 | (59,060)                              |
| Drains                         | -  | 16,580                                    | (16,580)                              |
| Rubbish Collection             | 1,730,910                                  | 1,784,820                                 | (53,910)                              |
| Leaf Collection                | 282,510                                    | 286,630                                   | (4,120)                               |
| Parks & Recreation             | 1,835,060                                  | 1,908,710                                 | (73,650)                              |
| Contingency                    | 50,000                                     | 50,000                                    | -                                     |
| Transfers to Other Funds       | 3,592,590                                  | 3,046,880                                 | 545,710                               |
| <b>Total Expenditures</b>      | <b>\$ 20,564,480</b>                       | <b>\$ 20,045,390</b>                      | <b>\$ 519,090</b>                     |

The estimated Taxable Valuation of all taxable property with the City, compiled by the Assessor prior to the Board of Review, is as follows:

|                         | <b>Actual at<br/>12/31/2024</b> | <b>Actual at<br/>12/31/2023</b> | <b>Increase<br/>(Decrease)</b> |
|-------------------------|---------------------------------|---------------------------------|--------------------------------|
| <b>Assessment Roll:</b> |                                 |                                 |                                |
| Real Property           | \$ 1,031,725,520                | \$ 985,715,727                  | \$ 46,009,793                  |
| Personal Property       | 20,477,200                      | 21,483,300                      | (1,006,100)                    |
|                         | <b>\$ 1,052,202,720</b>         | <b>\$ 1,007,199,027</b>         | <b>\$ 45,003,693</b>           |

Assessed values have increased for the thirteenth year in a row. City-wide, there was a 8.4% increase in assessed value. Prior to the March Board of Review, the increase in taxable values of 4.46% was partially due to a 3.1% CPI adjustment to the taxable value of parcels that have a difference between the taxable value and assessed value, as well as the uncapping of taxable value on homes that have been sold, and new construction. Based on the proposed millage rates, the City's General Fund operating tax levy will increase by approximately \$554,980 or 4.79%, the rubbish tax levy, will generate approximately \$2.67 million to cover the cost of rubbish and leaf collection.

State collected, locally shared, taxes are based upon projected distribution rates issued by the Michigan Department of Treasury. The economic conditions can significantly affect state-shared Constitutional and City, Village, and Township Revenue Sharing (CVTRS) sales tax revenue. The CVTRS portion of the sales tax distribution is based on the City meeting the Accountability and Transparency requirements. The City continues to meet those requirements and will receive an estimated \$81,960 from this source. In 2024 the State of Michigan revised the requirements to receive these funds eliminating the citizens guide and dashboard requirements and introducing a new formula that takes into account population and taxable value. The most recent projection from the Michigan Department of combined Constitutional and Statutory revenue sharing for the 2025-26 fiscal year estimates an increase of approximately 2%. We have budgeted assuming this revenue source will remain largely flat due to the continuing uncertainty related to the current economic outlook.

Overnight interest rates have declined this year with the Federal Reserve cutting rates three times to a current range of 4.25% -4.50%. Recent economic data indicates inflation as retreating to normal levels. We continue to invest conservatively and in compliance with state laws. Since we are likely going to continue in the downward portion of the rate cycle, the City is laddering out investments with cash flow needs to try to lock in the higher yields. The budget for 2025-26 reflects our current market expectations based on the type of investments held in our portfolio.

A comparison of proposed expenditures of the General Fund, detailed herein, may be further summarized as follows:

|                                  | <b>Proposed<br/>2025-2026<br/>Budget</b> | <b>Adopted<br/>2024-2025<br/>Budget</b> | <b>Increase or<br/>(Decrease)</b> |
|----------------------------------|--|---|-----------------------------------|
| Personnel services               | \$12,875,760                             | \$12,998,870                            | \$(123,110)                       |
| Supplies and materials           | 546,660                                  | 590,650                                 | (43,990)                          |
| Other services and charges       | 3,324,530                                | 3,241,270                               | 83,260                            |
| Contingency                      | 50,000                                   | 50,000                                  | -                                 |
| Transfer to other funds          | 3,592,590                                | 3,046,880                               | 545,710                           |
| Departmental capital outlay      | 174,940                                  | 117,720                                 | 57,220                            |
| <b>Total General Fund Budget</b> | <b>\$20,564,480</b>                      | <b>\$20,045,390</b>                     | <b>\$519,090</b>                  |

All current union contracts are set to expire June 30, 2025. Negotiations will take place with the three unions this spring to settle new contracts.

### **SPECIAL REVENUE FUNDS**

It is anticipated that the **Street Funds** will receive \$1,302,040 in Act 51 gas and weight taxes. This compares to \$1,268,000 projected for the 2024-2025 fiscal year. This projection is slightly below the original 2023-2024 budget estimate of \$1,272,300. In November 2020, the voters approved a 5-year Road Millage program in the amount of 2 mills per year. A **Municipal Street Fund** was established to track the funds raised by this millage. This millage was renewed for an additional five years at the November 2024 election. The amount expected to be collected in the 2025-2026 budget year is \$2,034,060.

The **Community Development Block Grant Fund** displays the allocation of grant funds approved by the Council in the amount of \$20,000, as well as an estimate for the next grant cycle. The **Indigent Defense Fund** displays the use of state grant funds to assist with the cost of providing public defense counsel for those who cannot afford it.

In November of 2024, voters approved a Senior Services Millage of .35 Mills. An interlocal agreement between Grosse Pointe Farms, Grosse Pointe Woods, Grosse Pointe Park, Grosse Point City, and Harper Woods has been approved to establish an active Adult Commission. A new **Senior Services Fund** has been established to

account for revenues received from this millage and expenditures as approved by the commission.

These funds are included herein for information purposes to meet the requirements of the Uniform Budget Act.

### **DEBT SERVICE FUND**

With respect to the **Debt Service Fund**, the general obligation bonds outstanding now total \$3,160,000. During 2025-2026, interest payments of \$116,150 and principal payments of \$595,000 are due, along with paying agent fees of \$1,000. The 2025-2026 budget contains the final payment on the 2015 Harbor Bonds. Debt related to water and sewer improvements are accounted for separately in the Water and Sewer Fund.

### **PROPRIETARY FUNDS**

For the **Water and Sewer fund**, it is necessary to establish a rate structure that is sufficient to provide funds for operations, departmental capital outlay, bond payments as well as the funding required to meet emergency repairs and mandated improvements to the system. The proposed increase to the overall water and sewer rate for 2025-2026 is 4.0%

The **Water and Sewer Fund** will have \$17,275,098 in outstanding bonds as of July 1, 2025. Interest payments totaling \$687,905 and principal payments of \$260,000 are due in fiscal year 2025-2026, along with paying agent fees of \$1,500. The City issued Sewer Improvement Bonds in the amount of \$11,875,000 in May of 2025. Interest payments will be due in October and May of the 2025-2026 fiscal year totaling \$503,800. .4819 Mills is being levied to cover the interest payments due.

The **Recycling Program Fund** has been established to account for the revenue and expenditures associated with our curbside recycling program. Revenue for the recycling program is generated by a bi-monthly charge on the utility bill. Our previous contract with GFL expired September 30, 2021, and together with the other Grosse

Pointe communities, a request for proposals from recycling contractors was made. Due to significant changes in the recycling industry, the new contract resulting from this bid process included an increase in the cost of collection. The recycling fee was increased from \$8.00 bimonthly to \$12.00 bimonthly in the 2022-2023 budget. The 2025-2026 proposed budget recommends keeping the rate at \$12.00 bimonthly.

The **Workers Compensation Retention Fund** has been established to accumulate funds to be used for current and future workers compensation claims. Our self-insured program continues to provide savings. After using accumulated fund balance for the several years, periodic transfers from the General Fund are made, as needed. A transfer from the General Fund in the amount of \$150,000 is included in the proposed budget.

The **Healthcare Retention Fund** has been established to accumulate funds to be used for current and future healthcare costs. Our self-insured program continues to provide savings, however, the volatility of the health insurance and prescription costs in recent years has continued to be on a higher trend. Periodic transfers from the General Fund will be made, as needed. The fund has a projected cash balance of \$476,552. Given this adequate fund balance, no General Fund transfer is recommended for this year. Illustrative rates charged to departments have been increased to account for the higher projected healthcare costs provided by our health insurance consultant.

## **RECOMMENDATION**

It is recommended that the City Council adopt a resolution with respect to the 2025-2026 tax rates, which would enable the Treasurer's Department to proceed with the preparation of the tax bills. Further, copies of this proposed budget are placed on display with the City Clerk for public examination.

Respectfully submitted,



**SHANE L. REESIDE**  
City Manager



**Tim Rowland**  
Finance Director

**COUNCIL MEMBER \_\_\_\_\_ MOVED, AND SUPPORTED BY COUNCIL MEMBER \_\_\_\_\_ THAT THE TENTATIVE BUDGET BE RECEIVED FOR FURTHER REVIEW BY THE CITY COUNCIL, THAT A PUBLIC HEARING THEREON BE HELD ON MAY 12, 2025 AT 7:00 P.M. IN THE CITY COUNCIL CHAMBERS IN THE CITY HALL, THAT THE CITY CLERK BE INSTRUCTED TO PLACE ON DISPLAY COPIES OF THIS PROPOSED BUDGET AND TO PUBLISH NOTICE OF SAID HEARING AT LEAST SEVEN DAYS IN ADVANCE OF MAY 12, 2025.**

## TAX RATES

Based upon information currently available, the proposed City tax rates per \$1,000 of Taxable Value for 2025-2026 can be compared to the current Fiscal Year as follows:

|                               | <b>Proposed<br/>2025-2026<br/>Tax Rates</b> | <b>Current<br/>2024-2025<br/>Tax Rates</b> | <b>Difference</b> |
|-------------------------------|---|--|-------------------|
| <b>Operating</b>              | \$ 11.6086                                  | \$ 11.5588                                 | \$ 0.0498         |
| <b>Rubbish</b>                | 2.5559                                      | 2.5810                                     | (0.0251)          |
| <b>Debt- Settlement</b>       | 0.3567                                      | 0.3620                                     | (0.0053)          |
| <b>Debt- Sewer Separation</b> | 0.4819                                      | -  | 0.4819            |
| <b>Roads-Voted</b>            | 1.9446                                      | 1.9637                                     | (0.0191)          |
| <b>Senior Services, Voted</b> | 0.3466                                      | -  | 0.3466            |
| <br>                          |   |  |                   |
| <b>Total City Millage</b>     | <b>\$ 17.2943</b>                           | <b>\$ 16.4655</b>                          | <b>\$ 0.8288</b>  |

**City of Grosse Pointe Farms  
Proposed Tax Rate  
2025 - 2026**

|                           |                            |
|---------------------------|----------------------------|
| Current Rate<br>2024-2025 | Proposed Rate<br>2025-2026 |
| <b>\$16.4655</b>          | <b>\$17.2943</b>           |

|                         | Taxable<br>Value (TV) | City Tax<br>Current Rate | City Tax<br>Proposed Rate |                   |
|-------------------------|-----------------------|--------------------------|---------------------------|-------------------|
|                         | 90,000                | \$ 1,481.90              | \$ 1,555.93               |                   |
|                         | 110,000               | \$ 1,811.21              | \$ 1,901.69               |                   |
|                         | 130,000               | \$ 2,140.52              | \$ 2,247.45               |                   |
|                         | 150,000               | \$ 2,469.83              | \$ 2,593.22               |                   |
|                         | 175,000               | \$ 2,881.46              | \$ 3,025.42               |                   |
|                         |                       |                          |                           | Average<br>Change |
| <b>24-25 AVERAGE TV</b> | <b>231,121</b>        | <b>\$ 3,805.52</b>       |                           |                   |
| <b>25-26 AVERAGE TV</b> | <b>241,746</b>        |                          | <b>\$ 4,180.83</b>        | <b>\$ 375.31</b>  |
|                         | 200,000               | \$ 3,293.10              | \$ 3,457.62               |                   |
|                         | 250,000               | \$ 4,116.38              | \$ 4,322.03               |                   |
|                         | 300,000               | \$ 4,939.65              | \$ 5,186.43               |                   |

*Under Proposal A, the Taxable Value (TV) may be less, but never more, than the Assessed Value (AV).*

*Average taxable value displayed is residential properties only*

## MILLAGE RATES FOR GROSSE POINTE FARMS RESIDENTS

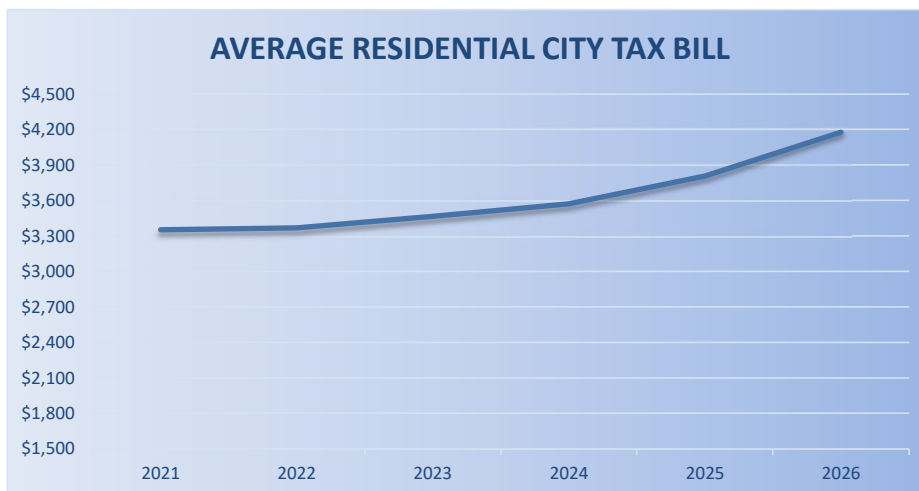
| Taxing Entity                  | 2020-21        | 2021-22        | 2022-23        | 2023-24        | 2024-25        | (Homestead)         |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|
|                                |                |                |                |                |                | Proposed<br>2025-26 |
| <b>Tax Rate Shown in Mills</b> |                |                |                |                |                |                     |
| Grosse Pointe School District  | 9.9353         | 7.0458         | 8.4586         | 7.8174         | 7.6446         | 7.6446              |
| Wayne County Government        | 11.0315        | 11.0031        | 10.9623        | 10.9623        | 10.9258        | 10.9258             |
| Wayne County Comm. College     | 3.2408         | 3.2378         | 3.2202         | 3.2202         | 3.2043         | 3.2043              |
| Intermediate School District   | 3.4643         | 3.4558         | 3.4399         | 3.4399         | 3.4280         | 3.4280              |
| Grosse Pointe Library          | 2.1504         | 2.1235         | 2.0970         | 2.0970         | 2.0811         | 2.0811              |
| State Education                | 6.0000         | 6.0000         | 6.0000         | 6.0000         | 6.0000         | 6.0000              |
| Zoo                            | 0.1000         | 0.0997         | 0.0992         | 0.0992         | 0.0988         | 0.0988              |
| DIA                            | 0.2000         | 0.1995         | 0.1986         | 0.1986         | 0.1979         | 0.1979              |
| City of Grosse Pointe Farms    | 16.9500        | 16.7912        | 16.7155        | 16.4655        | 16.4655        | 17.2943             |
| <b>Total - Millage Rates</b>   | <b>49.5580</b> | <b>49.9564</b> | <b>51.1913</b> | <b>50.3001</b> | <b>50.0460</b> | <b>50.8748</b>      |

2025-26 Millage rates show prior year values for other taxing entities

|  | 2020-21        | 2021-22        | 2022-23        | 2023-24        | 2024-25        | Estimated<br>2025-26 |
|--|----------------|----------------|----------------|----------------|----------------|----------------------|
| <b>Average Residential<br/>Taxable Value</b> | <b>197,838</b> | <b>200,608</b> | <b>207,227</b> | <b>216,845</b> | <b>231,121</b> | <b>241,746</b>       |

| Taxing Entity                             | 2020-21          | 2021-22          | 2022-23          | 2023-24          | 2024-25          | (Homestead)         |
|---|------------------|------------------|------------------|------------------|------------------|---------------------|
|   |                  |                  |                  |                  |                  | Proposed<br>2025-26 |
| <b>Average Tax Rates Shown in Dollars</b> |                  |                  |                  |                  |                  |                     |
| Grosse Pointe School District             | \$ 1,966         | \$ 1,413         | \$ 1,753         | \$ 1,695         | \$ 1,767         | \$ 1,848            |
| Wayne County Government                   | 2,182            | 2,207            | 2,272            | 2,377            | 2,525            | 2,641               |
| Wayne County Comm. College                | 641              | 650              | 667              | 698              | 741              | 775                 |
| Intermediate School District              | 685              | 693              | 713              | 746              | 792              | 829                 |
| Grosse Pointe Library                     | 425              | 426              | 435              | 455              | 481              | 503                 |
| State Education                           | 1,187            | 1,204            | 1,243            | 1,301            | 1,387            | 1,450               |
| Zoo                                       | 20               | 20               | 21               | 22               | 23               | 24                  |
| DIA                                       | 40               | 40               | 41               | 43               | 46               | 48                  |
| City of Grosse Pointe Farms               | 3,353            | 3,368            | 3,464            | 3,570            | 3,806            | 4,181               |
| <b>Total - Dollars</b>                    | <b>\$ 10,500</b> | <b>\$ 10,022</b> | <b>\$ 10,608</b> | <b>\$ 10,907</b> | <b>\$ 11,567</b> | <b>\$ 12,299</b>    |

Average tax rates are based on residential homestead property.



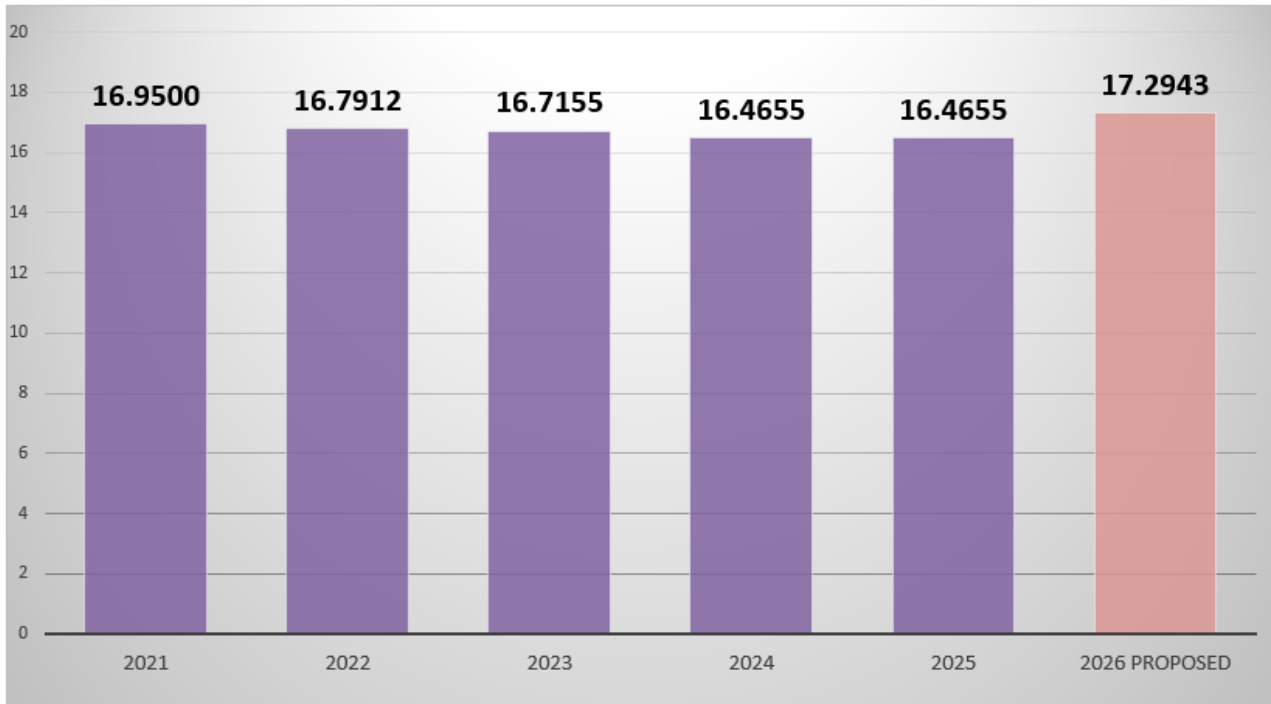
**CITY OF GROSSE POINTE FARMS - SUMMARY OF MILLAGE RATES**

|                   | 2020-21        | 2021-22        | 2022-23        | 2023-24        | 2024-25        | Proposed<br>2025-26 |
|-------------------|----------------|----------------|----------------|----------------|----------------|---------------------|
| General Operating | 11.5000        | 11.8198        | 11.7666        | 11.5270        | 11.5588        | 11.6086             |
| Rubbish           | 2.3666         | 2.6024         | 2.5907         | 2.5907         | 2.5810         | 2.5559              |
| Debt              | 1.0834         | 0.3890         | 0.3871         | 0.3767         | 0.3620         | 0.3567              |
| Debt- Sewer       | -              | -              | -              | -              | -              | 0.4819              |
| Roads, voted      | 2.0000         | 1.9800         | 1.9711         | 1.9711         | 1.9637         | 1.9446              |
| Senior Services   | -              | -              | -              | -              | -              | 0.3466              |
| <b>Total</b>      | <b>16.9500</b> | <b>16.7912</b> | <b>16.7155</b> | <b>16.4655</b> | <b>16.4655</b> | <b>17.2943</b>      |

**CURRENT MILLAGE VS. MILLAGE CAPS**

|                                   | Maximum<br>Allowable<br>Millage | Millage<br>Request | Millage<br>Available |
|-----------------------------------|---------------------------------|--------------------|----------------------|
| General Operating                 | 11.6086                         | 11.6086            | -                    |
| Rubbish                           | 2.5559                          | 2.5559             | -                    |
| Debt Service                      | N/A                             | 0.3567             | N/A                  |
| Debt Service-<br>Sewer Separation | N/A                             | 0.4819             | N/A                  |
| Roads, voted                      | 1.9446                          | 1.9446             | -                    |
| Senior Services                   | 0.3466                          | 0.3466             | -                    |
| <b>Total</b>                      | <b>17.2943</b>                  |                    |                      |

## Millage Rate History



## **Budget Calendar**

### **July**

- Fiscal year begins
- Summer tax bills mailed
- Prior year audit begins

### **August**

- Audit fieldwork completed

### **September**

- Summer tax bills due September 15th
- Audit continues

### **October**

- First quarter revenue and expense reports sent to departments

### **November**

- First quarter financial report presented to City Council

### **December**

- Budget & Audit Committee reviews prior year audit
- Prior year audit presented to City Council
- Winter Tax Bills mailed

### **January**

- Second quarter revenue and expense reports sent to departments
- Budget Worksheets sent to departments

### **February**

- Budget Worksheets returned by departments
- Second quarter financial report presented to City Council
- City Management analyzes department requests
- Proposed budget document prepared
- Winter tax bills due

## March

- Budget and Audit Committee reviews budget
- Delinquent property tax turned over to Wayne County

## April

- City Council receives proposed budget document
- Third quarter revenue and expense reports sent to departments
- Public hearing set for comment on the proposed budget

## May

- Public hearing held on proposed budget
- Budget and water rates adopted
- Third quarter financial report presented to City Council

## June

- Year end budget adjustments approved by Council

## **GENERAL FUND**

The General Fund is the primary operating fund of a governmental entity. It is essentially the main account through which most government activities are funded and accounted for. The General Fund accounts for revenue from property taxes, state revenue sharing, licenses and permits, charges for service, fines and forfeitures, and interest income.

The General Fund is used to provide funding for city administration, public safety, public services, public works, parks and recreation, and the municipal court.

One key characteristic of the General Fund is its flexibility. Governments can allocate funds from the General Fund to various programs and departments based on their priorities and needs. However, there are often legal and budgetary constraints on how funds can be allocated and spent, ensuring accountability and transparency in government spending.

The General Fund budget is prepared on a modified accrual basis. Revenues are recognized when they become both measurable and available to finance current expenditures. "Measurable" means that the amount of revenue can be reasonably estimated, and "available" means that the revenue is collectible within the current period or shortly thereafter. Expenses are recognized when they are incurred, meaning when goods or services are received, and the government is legally obligated to pay for them.

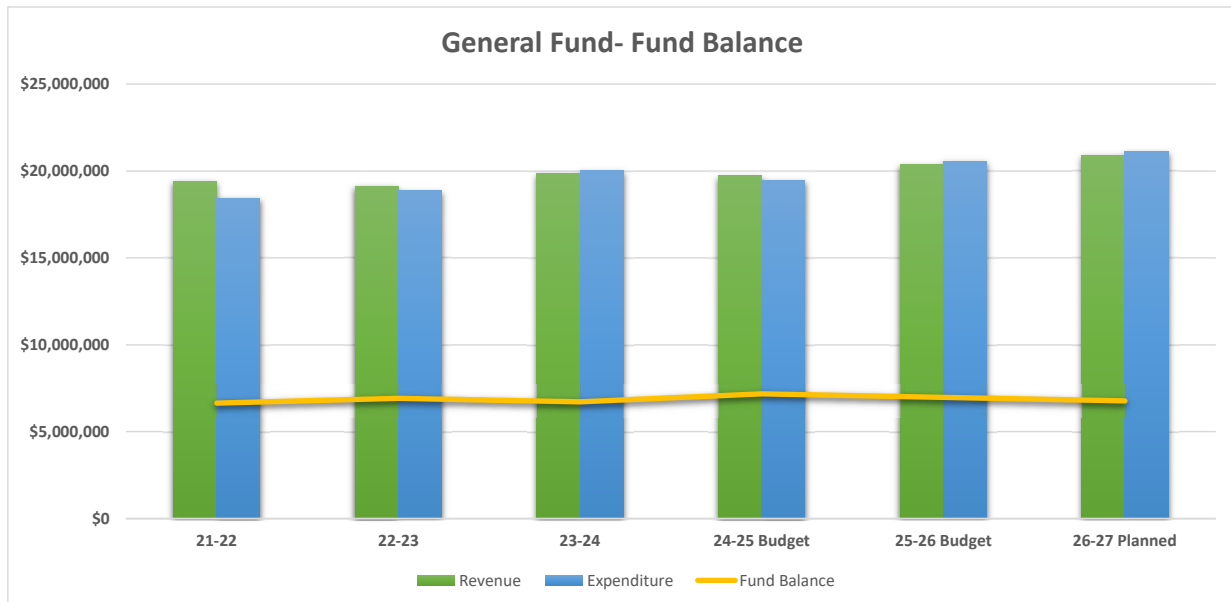
The City adopts its General Fund budget by budgetary center. This is in agreement with the State's legal requirements. By Law, expenditures cannot exceed appropriations at this level of control.

The budget can be amended during the fiscal year through a budget amendment. Amendments within a departmental budget that do not change the overall expenditure within the department can be made by the Finance Director. Any adjustment that changes the total expenditure of any budgetary center must be approved by City Council.

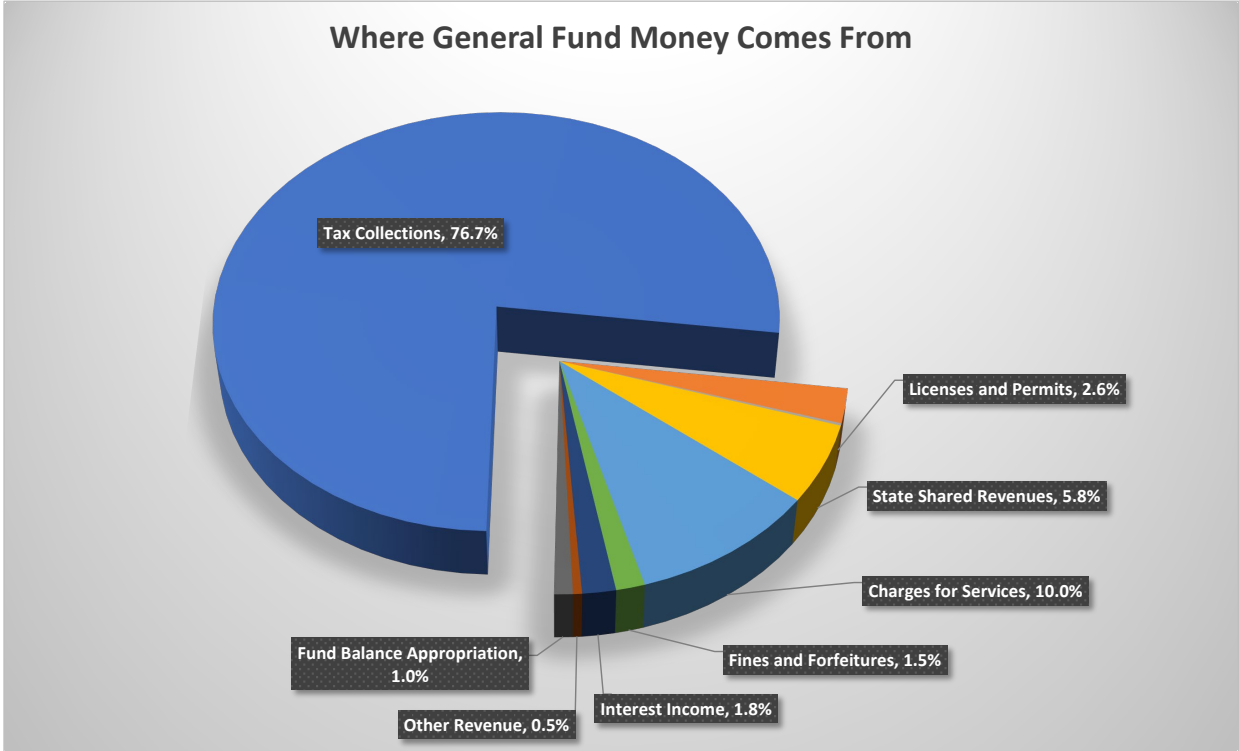
# City of Grosse Pointe Farms 2025-2026 Budget

## Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund

| <b>Description</b>                                    | <b>Actual<br/>2022-2023</b> | <b>Actual<br/>2023-2024</b> | <b>Budget<br/>2024-2025</b> | <b>Projected<br/>2024-2025</b> | <b>Budget<br/>2025-2026</b> | <b>Planned<br/>2026-2027</b> |
|---|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|------------------------------|
| Revenues  | 19,403,943                  | 19,116,072                  | 19,845,390                  | 19,727,810                     | 20,364,480                  | 20,906,800                   |
| Expenditures  | 18,430,398                  | 18,849,147                  | 20,045,390                  | 19,470,250                     | 20,564,480                  | 21,106,800                   |
| Revenues over (under)<br>Expenditures                 | 973,545                     | 266,925                     | (200,000)                   | 257,560                        | (200,000)                   | (200,000)                    |
| Beginning Fund Balance                                | 5,682,029                   | 6,655,574                   | 6,922,499                   | 6,922,499                      | 7,180,059                   | 6,980,059                    |
| Ending Fund Balance                                   | <u>6,655,574</u>            | <u>6,922,499</u>            | <u>6,722,499</u>            | <u>7,180,059</u>               | <u>6,980,059</u>            | <u>6,780,059</u>             |
| Unassigned Fund Balance                               | 5,268,737                   | 5,377,940                   | 5,177,940                   | 5,635,500                      | 5,435,500                   | 5,235,500                    |
| Unassigned Fund Balance<br>as Percent of Expenditures | 28.59%                      | 28.53%                      | 25.83%                      | 28.94%                         | 26.43%                      | 24.80%                       |



# City of Grosse Pointe Farms 2025-2026 Budget



| Description                       | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Tax Collections                   | \$14,256,080        | \$15,103,610        | \$15,100,650           | \$15,776,800        | \$16,251,980         |
| Licenses and Permits              | 595,940             | 565,910             | 521,560                | 525,410             | 520,410              |
| Federal and State Grants          | 74,590              | 13,500              | 147,500                | 35,000              | 35,500               |
| State Shared Revenues             | 1,214,930           | 1,273,970           | 1,129,570              | 1,193,870           | 1,217,150            |
| Charges for Services              | 1,951,220           | 2,118,700           | 2,038,740              | 2,062,700           | 2,094,560            |
| Fines and Forfeitures             | 339,150             | 323,200             | 282,080                | 312,000             | 319,000              |
| Interest Income                   | 583,260             | 344,200             | 379,200                | 362,900             | 372,400              |
| Other Revenue                     | 100,840             | 102,300             | 128,510                | 95,800              | 95,800               |
| Fund Balance Appropriation        | -                   | 200,000             | -                      | 200,000             | 200,000              |
| <b>General Fund Revenue Total</b> | <b>\$19,116,010</b> | <b>\$20,045,390</b> | <b>\$19,727,810</b>    | <b>\$20,564,480</b> | <b>\$21,106,800</b>  |

## Major Revenue Sources

### Property Taxes

The primary source of revenue for the City is property taxes. City taxes are collected by the Treasurer’s Office and are due annually by September 15<sup>th</sup>. Taxes unpaid by February 28<sup>th</sup> of each year are added to the Wayne County delinquent tax rolls.

For the 2025-2026 fiscal year budget, property tax revenue makes up 76.7% of General Fund revenue at \$15.78 Million. This represents a 4.5% increase compared to the prior year’s budget.

Taxable value increases on capped properties are restricted to the lesser of 5% or the rate of inflation. The rate of inflation for 2025-2026 taxes is 3.1%. This has resulted in a slight headlee rollback of millage rates projected prior to board of review.

The taxable value of the City increased 4.5% to \$1,052,202,720. This is a result of the 3.1% Headlee inflation increase mentioned above, new construction, and property sales where the taxable value uncaps and rises to the assessed value. Over the last five fiscal years, taxable value has increased an average of 4.7% each year.

| <u>Fiscal Year</u> | <u>Taxable Value</u> | <u>% Change</u> |
|--------------------|----------------------|-----------------|
| 2021-22            | \$ 860,948,630       | 2.9%            |
| 2022-23            | \$ 896,141,579       | 4.1%            |
| 2023-24            | \$ 949,056,800       | 5.9%            |
| 2024-25            | \$1,007,199,027      | 6.1%            |
| 2025-26            | \$1,052,202,720      | 4.5%            |

The general operating millage for the 2025-2026 fiscal year is 11.5920 mills. This is at the current maximum allowable millage under Headlee. The total tax rate for the year is 17.2811 mills. This includes millage levied for senior services, roads, and sewer debt accounted for in other funds.

### Licenses and Permits

Licenses and permits revenue is made up of building and trade permits, business licenses, dog licenses, and cable franchise fees. This category is 2.6% of the General Fund budget. The budgeted amount of \$525,410 is a decrease of 7% from the prior year budget. This is primarily due to decreased building permit activity and declining revenue from cable franchise agreements.

| <u>Fiscal Year</u> |           | <u>Amount</u> | <u>% Change</u> |
|--------------------|-----------|---------------|-----------------|
| 2021-22            | Actual    | \$633,821     | 13.5%           |
| 2022-23            | Actual    | \$586,187     | -7.5%           |
| 2023-24            | Budget    | \$501,030     | -14.5%          |
| 2023-24            | Projected | \$588,010     | 17.3%           |
| 2024-25            | Budget    | \$565,910     | 12.9%           |

| <u>Fiscal Year</u> | <u>Permits Issued</u> |
|--------------------|-----------------------|
| 2018-19            | 1,059                 |
| 2019-20            | 859                   |
| 2020-21            | 1,017                 |
| 2021-22            | 1,430                 |
| 2022-23            | 1,042                 |

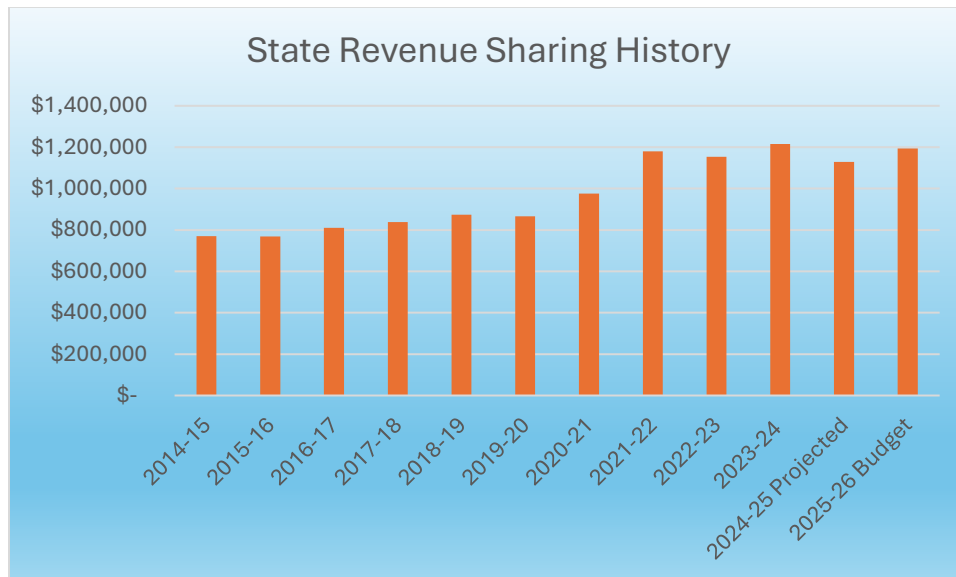
## **State Grants**

This category accounts for State Grants received for general government. The \$35,000 budgeted this year is training funds provided by the State of Michigan for dispatchers and public safety officers.

## **State Shared Revenues**

State shared revenues consists of sales & use tax revenue sharing, Local Community Stabilization Authority revenue for personal property tax loss, and liquor license revenue. This category is 5.8% of General Fund revenue at \$1.19 Million.

Revenue Sharing has been largely stagnant over the past several years. The 2025-2026 budget represents a 2% increase in constitutional revenue sharing over projected current year revenue. These funds are distributed to local governments on a per capita basis based on the level of sales tax collections. The City received an increase in 2021 based on the increased population in the 2020 census.



## **Charges for Services**

This revenue category reports various fees charged for City services and recreation programs. This category represents 10% of the General Fund budget at \$2.06 Million. This is a 2.7% decrease from the prior year's budget. The primary reason for the decrease is the reduction from 100% to 75% reimbursement revenue from Grosse Pointe Public Schools for year two of the school liaison officer and decreased salvage vehicle inspection revenue due to retirements. Other revenue items in this category include boat mooring fees, cell tower leases, and parking meter revenue.

### **Fines and Forfeitures**

This revenue source is made up of fines collected through the municipal court. This includes traffic fines, parking tickets, probation oversight, and court cost reimbursements. This category is 1.5% of the General Fund budget at \$312,000. This is a decrease of 3.5% from the prior year's budget.

### **Interest and Rent**

This category is primarily investment income from the City's general investment portfolio. Interest and rent represents 1.8% of the General Fund budget at \$362,900. This is an increase of 5.4% from the prior year's budget, but a decrease from the projected amount for the year. Interest rates have declined from their highs in 2024, but have settled in at 4%-4.5% for short term investments. This has increased our investment earnings, particularly in liquid short-term investments. It is anticipated that these short-term interest rates will continue to decrease in the next year.

### **Other Revenue**

This category accounts for revenue that does not fit into any other revenue category. Examples of revenue in this category include proceeds from asset sales, scrap metal revenue, E-911 revenue, and public safety reports. This classification makes up .5% of the General Fund budget at \$95,800.

### **Other Financing Sources**

Under state law the City is required to adopt a balanced budget. When budgeted expenditures exceed estimated revenue, a draw from the prior year available fund balance is used to balance the budget. Historically, Grosse Pointe Farms has budgeted for the use of \$200,000 of fund balance each year. In most years an actual use of fund balance is not needed, and this is adjusted through a budget amendment.

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
General Fund  
2025 - 2026**

Means of Financing:

|                              |                |                                 |
|------------------------------|----------------|---------------------------------|
| Taxes                        | \$ 15,776,800  |                                 |
| Licenses and Permits         | 525,410        |                                 |
| Federal & State Grants       | 35,000         |                                 |
| State Shared Revenue         | 1,193,870      |                                 |
| Charges for Service          | 2,062,700      |                                 |
| Fines / Forfeitures          | 312,000        |                                 |
| Interest Income              | 362,900        |                                 |
| Other Revenue                | 95,800         |                                 |
| Fund Balance Appropriation   | <u>200,000</u> |                                 |
| <br>Total Means of Financing |                | <br><u><u>\$ 20,564,480</u></u> |

Estimated Requirements:

|                                  |                |                                 |
|----------------------------------|----------------|---------------------------------|
| Personnel Services               | \$ 12,875,760  |                                 |
| Supplies and Materials           | 546,660        |                                 |
| Other Services & Charges         | 3,324,530      |                                 |
| Contingency                      | 50,000         |                                 |
| Transfer to Other Funds          | 3,592,590      |                                 |
| Capital Outlay                   | <u>174,940</u> |                                 |
| <br>Total Estimated Requirements |                | <br><u><u>\$ 20,564,480</u></u> |

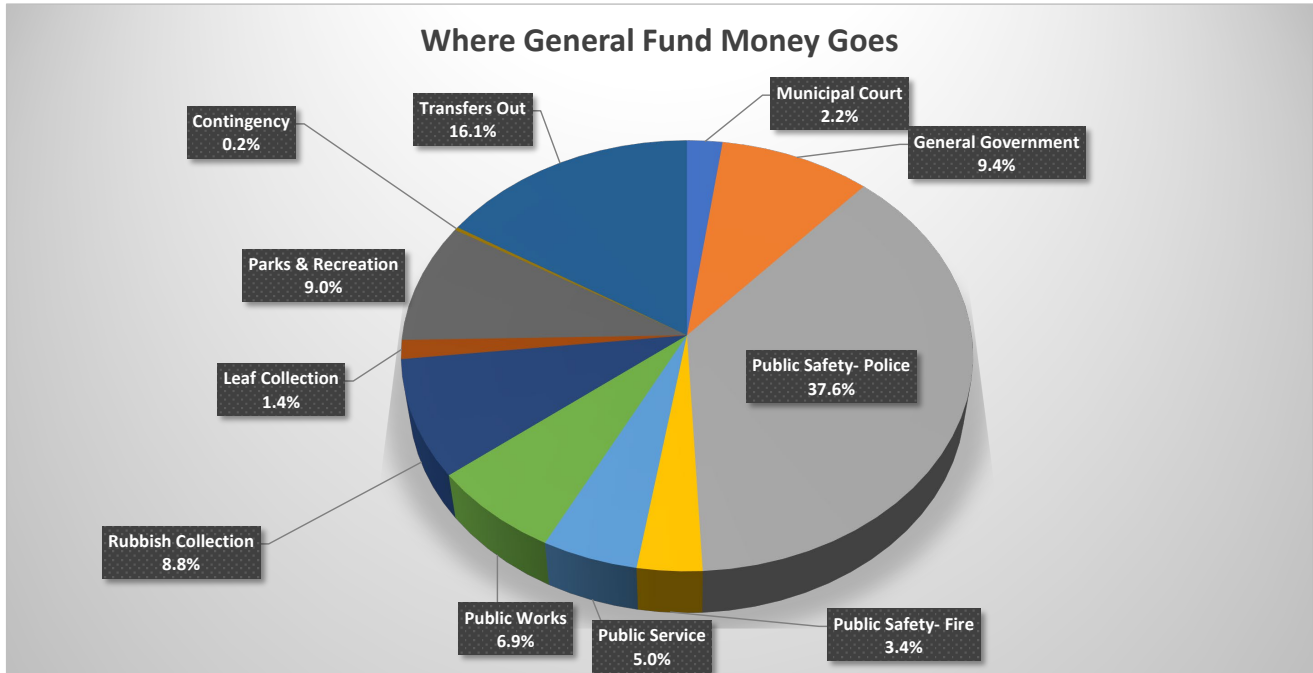
*The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management, to be accounted for in another fund.*

**GENERAL FUND**

| ACCOUNT                              | DESCRIPTION                    | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--------------------------------------|--------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>                       |                                |                   |                              |                                     |                                  |                               |                              |
| <b>Dept - TAXES</b>                  |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-401.000                  | PROPERTY TAX - DEBT MILLAGE    | 356,050           | 363,020                      | 362,730                             | 362,730                          | 372,810                       | 386,800                      |
| 101-000.000-402.000                  | PROPERTY TAX-OPERATING MILLAGE | 10,895,750        | 11,591,260                   | 11,582,720                          | 11,582,720                       | 12,146,240                    | 12,510,630                   |
| 101-000.000-403.000                  | PROPERTY TAX - RUBBISH MILLAGE | 2,448,810         | 2,588,250                    | 2,586,320                           | 2,586,320                        | 2,673,470                     | 2,753,670                    |
| 101-000.000-404.000                  | P.I.L.O.T.                     | 7,880             | 8,080                        | 8,080                               | 8,080                            | 8,280                         | 8,480                        |
| 101-000.000-445.000                  | INTEREST & PENALTIES           | 53,070            | 48,000                       | 27,690                              | 50,000                           | 50,000                        | 50,000                       |
| 101-000.000-446.000                  | ADMINISTRATION FEE             | 494,520           | 505,000                      | 505,720                             | 510,800                          | 526,000                       | 542,400                      |
| TAXES                                |                                | 14,256,080        | 15,103,610                   | 15,073,260                          | 15,100,650                       | 15,776,800                    | 16,251,980                   |
| <b>Dept - LICENSES &amp; PERMITS</b> |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-476.000                  | BUSINESS LICENSES              | 2,400             | 500                          | 200                                 | 500                              | 1,000                         | 1,000                        |
| 101-000.000-476.001                  | ZBA FEES                       | 7,500             | 5,000                        | 6,750                               | 6,750                            | 7,500                         | 7,500                        |
| 101-000.000-476.002                  | ELECTRICAL LICENSES            | 1,830             | 1,600                        | 880                                 | 1,200                            | 1,500                         | 1,500                        |
| 101-000.000-476.003                  | DOG LICENSES                   | 8,640             | 9,000                        | 1,630                               | 8,500                            | 8,500                         | 8,500                        |
| 101-000.000-476.004                  | DOG PARK FEE                   | 4,300             | 4,800                        | 1,100                               | 4,200                            | 4,200                         | 4,200                        |
| 101-000.000-476.005                  | PLAN REVIEW FEE                | 810               | 1,000                        | 210                                 | 500                              | 1,000                         | 1,000                        |
| 101-000.000-477.000                  | CABLE TV FRANCHISE FEE         | 216,030           | 212,000                      | 150,290                             | 200,200                          | 190,000                       | 185,000                      |
| 101-000.000-490.001                  | MECHANICAL PERMITS             | 38,340            | 35,000                       | 23,830                              | 35,500                           | 38,000                        | 38,000                       |
| 101-000.000-490.002                  | BUILDING PERMITS               | 216,460           | 210,000                      | 103,550                             | 185,000                          | 190,000                       | 190,000                      |
| 101-000.000-490.003                  | CONCRETE PERMIT                | 2,640             | 3,000                        | 2,180                               | 3,200                            | 3,200                         | 3,200                        |
| 101-000.000-490.004                  | RIGHT-OF-WAY PERMIT            | 20,660            | 21,000                       | 10,900                              | 18,000                           | 20,000                        | 20,000                       |
| 101-000.000-490.005                  | ELECTRICAL PERMITS             | 45,290            | 38,000                       | 20,530                              | 32,000                           | 35,000                        | 35,000                       |
| 101-000.000-490.006                  | PLUMBING PERMITS               | 25,720            | 21,500                       | 14,780                              | 22,000                           | 21,500                        | 21,500                       |
| 101-000.000-490.007                  | BICYCLE LICENSES               | 20                | 10                           | 10                                  | 10                               | 10                            | 10                           |
| 101-000.000-490.008                  | FENCE PERMITS                  | 5,300             | 3,500                        | 2,300                               | 4,000                            | 4,000                         | 4,000                        |
| LICENSES & PERMITS                   |                                | 595,940           | 565,910                      | 339,140                             | 521,560                          | 525,410                       | 520,410                      |
| <b>Dept - FEDERAL GRANTS</b>         |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-531.000                  | FEDERAL GRANT - DOJ            | 16,810            | -                            | -                                   | -                                | -                             | -                            |
| 101-000.000-532.000                  | FED. GRANT - HOMELAND SECURITY | -                 | -                            | 5,610                               | 6,500                            | -                             | -                            |
| FEDERAL GRANTS                       |                                | 16,810            | -                            | 5,610                               | 6,500                            | -                             | -                            |
| <b>Dept - STATE GRANTS</b>           |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-569.000                  | STATE GRANTS - OTHER           | 57,780            | 13,500                       | 139,910                             | 141,000                          | 35,000                        | 35,500                       |
| STATE GRANTS                         |                                | 57,780            | 13,500                       | 139,910                             | 141,000                          | 35,000                        | 35,500                       |
| <b>Dept - STATE SHARED REVENUES</b>  |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-573.000                  | LOCAL COMM STAB SHARE APPROP   | 18,070            | 18,070                       | 18,070                              | 18,070                           | 18,070                        | 18,070                       |
| 101-000.000-576.000                  | SALES & USE TAX                | 1,177,550         | 1,244,400                    | 591,780                             | 1,100,000                        | 1,164,300                     | 1,187,580                    |
| 101-000.000-577.000                  | LIQUOR LICENSES                | 19,310            | 11,500                       | 2,670                               | 11,500                           | 11,500                        | 11,500                       |
| STATE REVENUE SHARING                |                                | 1,214,930         | 1,273,970                    | 612,520                             | 1,129,570                        | 1,193,870                     | 1,217,150                    |
| <b>Dept - CHARGES FOR SERVICES</b>   |                                |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-607.000                  | POLICE & FIRE ALARM FEES       | 32,850            | 35,000                       | 37,450                              | 38,000                           | 37,000                        | 37,000                       |
| 101-000.000-611.000                  | METRO AUTHORITY                | 38,450            | 40,500                       | -                                   | 38,000                           | 39,200                        | 39,610                       |
| 101-000.000-613.000                  | SALVAGE RECERTIFICATION FEES   | 101,900           | 90,000                       | 61,510                              | 80,000                           | 70,000                        | 70,000                       |
| 101-000.000-614.000                  | NSF - FEE                      | 710               | 600                          | 690                                 | 800                              | 700                           | 700                          |
| 101-000.000-616.000                  | RECREATION PROGRAMS            | 48,240            | 55,000                       | 15,640                              | 50,000                           | 50,000                        | 52,000                       |
| 101-000.000-616.001                  | SWIM TEAM REVENUE              | 37,450            | 32,000                       | 3,860                               | 37,500                           | 37,500                        | 38,500                       |
| 101-000.000-616.002                  | BOAT MOORING FEES              | 719,400           | 721,000                      | 262,310                             | 722,000                          | 743,600                       | 765,960                      |
| 101-000.000-616.003                  | MISC. PARKS & REC.             | 6,390             | 7,000                        | 3,920                               | 5,000                            | 5,000                         | 5,000                        |
| 101-000.000-616.004                  | PIER BUILDING RENTAL           | 55,590            | 52,000                       | 35,460                              | 55,000                           | 56,000                        | 56,500                       |
| 101-000.000-616.005                  | PICNIC SHELTER RENTALS         | 8,750             | 14,000                       | 5,470                               | 8,000                            | 9,000                         | 9,000                        |
| 101-000.000-617.000                  | SPECIAL RUBBISH PICKUP         | 5,480             | 6,500                        | 2,320                               | 5,000                            | 5,500                         | 5,500                        |
| 101-000.000-627.000                  | INSPECTION SERVICES            | 2,990             | 3,000                        | 2,850                               | 4,500                            | 4,500                         | 4,500                        |
| 101-000.000-627.001                  | PROPERTY MAINT. INSPECTIONS    | 44,100            | 36,000                       | 19,900                              | 32,000                           | 32,000                        | 31,000                       |
| 101-000.000-640.000                  | RADIO SYSTEM - SERVICE CHARGE  | 13,450            | 13,500                       | 6,750                               | 13,500                           | 13,500                        | 13,550                       |
| 101-000.000-640.003                  | PIER PARK CONCESSION           | 1,500             | 3,000                        | 3,000                               | 3,000                            | 3,000                         | 3,000                        |
| 101-000.000-640.009                  | MUN. COURT ADMIN. - GPS        | 37,460            | 29,000                       | 24,170                              | 33,000                           | 33,000                        | 33,000                       |
| 101-000.000-640.011                  | SCHOOL LIASON OFFICER          | -                 | 135,000                      | 86,960                              | 115,000                          | 96,000                        | 98,880                       |
| 101-000.000-651.000                  | TOWER - AT & T                 | 41,720            | 39,630                       | 9,820                               | 18,320                           | 40,660                        | 42,080                       |
| 101-000.000-651.001                  | TOWER - VERIZON                | 39,350            | 39,900                       | 48,000                              | 48,000                           | 40,450                        | 41,020                       |
| 101-000.000-651.002                  | NEXTEL LEASE @ KERBY FIELD     | 33,010            | 32,500                       | 21,520                              | 32,350                           | 33,320                        | 34,320                       |
| 101-000.000-651.003                  | TOWER- TMOBILE                 | -                 | -                            | -                                   | 11,200                           | 19,200                        | 19,870                       |
| 101-000.000-652.000                  | PARKING METERS & PARKING       | 146,070           | 145,000                      | 84,180                              | 140,000                          | 145,000                       | 145,000                      |
| 101-000.000-652.001                  | M.O. PARKING LOT               | 97,780            | 150,000                      | 64,090                              | 110,000                          | 110,000                       | 110,000                      |
| 101-000.000-665.001                  | SEWAGE LEASE - WAYNE COUNTY    | 438,580           | 438,570                      | 467,800                             | 438,570                          | 438,570                       | 438,570                      |
| CHARGES FOR SERVICES                 |                                | 1,951,220         | 2,118,700                    | 1,267,670                           | 2,038,740                        | 2,062,700                     | 2,094,560                    |

| ACCOUNT                                       | DESCRIPTION                   | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---|-------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept - FINES &amp; FORFEITS</b>            |                               |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-544.000                           | DUI CASEFLOW ASSISTANCE       | 1,770             | 2,200                        | -                                   | 1,500                            | 1,500                         | 1,500                        |
| 101-000.000-659.000                           | COURT COST                    | 99,550            | 80,000                       | 46,150                              | 70,000                           | 80,000                        | 82,000                       |
| 101-000.000-660.000                           | COURT & TRAFFIC FINES         | 99,460            | 100,000                      | 50,240                              | 85,000                           | 100,000                       | 105,000                      |
| 101-000.000-661.000                           | METER VIOLATIONS              | 116,640           | 120,000                      | 67,430                              | 105,000                          | 110,000                       | 110,000                      |
| 101-000.000-662.000                           | TRUCK FINES & COSTS           | 150               | 1,000                        | 580                                 | 580                              | 500                           | 500                          |
| 101-000.000-663.000                           | PROBATION OVERSIGHT           | 21,580            | 20,000                       | 12,860                              | 20,000                           | 20,000                        | 20,000                       |
| FINES AND FORFEITS                            |                               | 339,150           | 323,200                      | 177,260                             | 282,080                          | 312,000                       | 319,000                      |
| <b>Dept - INTEREST</b>                        |                               |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-665.000                           | INTEREST INCOME               | 401,850           | 315,000                      | 249,610                             | 350,000                          | 315,000                       | 305,000                      |
| 101-000.000-665.001                           | INTEREST REVENUE- LEASES      | 181,410           | 29,200                       |                                     | 29,200                           | 47,900                        | 67,400                       |
| INTEREST AND RENTS                            |                               | 583,260           | 344,200                      | 249,610                             | 379,200                          | 362,900                       | 372,400                      |
| <b>Dept 671.000 - OTHER REVENUE</b>           |                               |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-673.500                           | PROCEEDS FROM SALE OF ASSETS  | 2,030             | 2,500                        | 5,200                               | 5,200                            | 2,500                         | 2,500                        |
| 101-000.000-677.000                           | MISC.-PUBLIC SERVICE          | 1,020             | 10,000                       | 18,800                              | 19,000                           | 10,000                        | 10,000                       |
| 101-000.000-677.001                           | PUBLIC WORKS - SIGNS          | 800               | 300                          | 100                                 | 300                              | 300                           | 300                          |
| 101-000.000-677.003                           | MISC. PUBLIC WORKS - SCRAP    | 6,340             | 5,000                        | 3,150                               | 4,800                            | 5,000                         | 5,000                        |
| 101-000.000-678.000                           | MISC. PUBLIC SAFETY           | 16,460            | 16,000                       | 6,630                               | 10,000                           | 10,000                        | 10,000                       |
| 101-000.000-678.001                           | OUIL ORDINANCE FEES           | 6,790             | 7,000                        | 3,420                               | 5,800                            | 6,500                         | 6,500                        |
| 101-000.000-692.200                           | K9 PROGRAM DONATIONS          | -                 | -                            | 15,910                              | 15,910                           | -                             | -                            |
| 101-000.000-694.000                           | MISC. OTHER                   | 2,880             | 1,500                        | 7,230                               | 7,500                            | 1,500                         | 1,500                        |
| 101-000.000-694.001                           | E-911 PROCEEDS                | 64,520            | 60,000                       | 29,480                              | 60,000                           | 60,000                        | 60,000                       |
| OTHER REVENUE                                 |                               | 100,840           | 102,300                      | 89,920                              | 128,510                          | 95,800                        | 95,800                       |
| <b>Dept 695.000 - OTHER FINANCING SOURCES</b> |                               |                   |                              |                                     |                                  |                               |                              |
| 101-000.000-695.002                           | APPROPRIATION OF FUND BALANCE | -                 | 200,000                      | -                                   | -                                | 200,000                       | 200,000                      |
| OTHER FINANCING SOURCES                       |                               | -                 | 200,000                      | -                                   | -                                | 200,000                       | 200,000                      |
| TOTAL REVENUES                                |                               | 19,116,010        | 20,045,390                   | 17,954,900                          | 19,727,810                       | 20,564,480                    | 21,106,800                   |

## City of Grosse Pointe Farms 2025-2026 Budget



| Description                            | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|--|---------------------|---------------------|------------------------|---------------------|----------------------|
| Municipal Court                        | \$ 351,050          | \$ 384,450          | \$ 356,310             | \$ 438,040          | \$ 462,430           |
| General Government                     | 1,835,060           | 1,941,140           | 1,851,270              | 1,835,210           | 1,983,610            |
| Public Safety- Police                  | 6,986,180           | 7,557,070           | 7,516,100              | 7,732,640           | 7,939,420            |
| Public Safety- Fire                    | 580,770             | 669,690             | 615,390                | 693,090             | 709,280              |
| Public Service                         | 1,226,420           | 963,810             | 933,010                | 997,880             | 1,050,750            |
| Public Works                           | 1,313,270           | 1,435,610           | 1,361,230              | 1,376,550           | 1,451,880            |
| Drains                                 | 13,020              | 16,580              | 15,280                 | -                   | -                    |
| Rubbish Collection                     | 1,660,740           | 1,784,820           | 1,742,350              | 1,730,910           | 1,860,490            |
| Leaf Collection                        | 255,490             | 286,630             | 277,810                | 282,510             | 299,720              |
| Parks & Recreation                     | 1,667,250           | 1,908,710           | 1,724,620              | 1,835,060           | 1,902,600            |
| Contingency                            | 19,900              | 50,000              | 30,000                 | 50,000              | 50,000               |
| Transfers Out                          | 2,946,150           | 3,046,880           | 3,046,880              | 3,592,590           | 3,396,620            |
| <b>General Fund Expenditures Total</b> | <b>\$18,855,300</b> | <b>\$20,045,390</b> | <b>\$19,470,250</b>    | <b>\$20,564,480</b> | <b>\$21,106,800</b>  |

## General Fund Expenditures

### Expenditure Overview:

General Fund expenditures are categorized by function, including general government (city council, city manager, city clerk, legal, assessing, finance, and treasury), public safety, public services, public works, rubbish collection, parks & recreation, and transfers to other funds.

The **2025-2026 General Fund budget** is **\$20,564,480**, reflecting an **increase of \$519,090 (2.6%)** from the previous year. The primary drivers of this increase include:

- **Police Budget:** +\$175,570 (due to salary increases, leave bank payouts for potential retirements, and higher healthcare costs).
- **Municipal Court Budget:** +\$53,590 (attributed to a transitional position for the planned retirement of the court administrator and increased healthcare costs).
- **Public Services Budget:** +\$34,070.
- **Transfers to Other Funds:** +\$545,710.

These increases are partially offset by **decreases in general government, public works, and parks & recreation**, primarily due to **reduced pension contributions**. In 2024-2025, the General Employees Retirement System required **\$513,080** in contributions, with an additional **\$280,000** budgeted. For 2025-2026, the required contribution has decreased to **\$460,830**, with an additional **\$50,000** budgeted.

For the Public Safety Retirement System:

- **2024-2025:** Required contribution of **\$126,780**, plus an additional **\$325,000** contribution.
- **2025-2026:** No required contribution, but a **voluntary \$400,000** contribution is included in the budget.

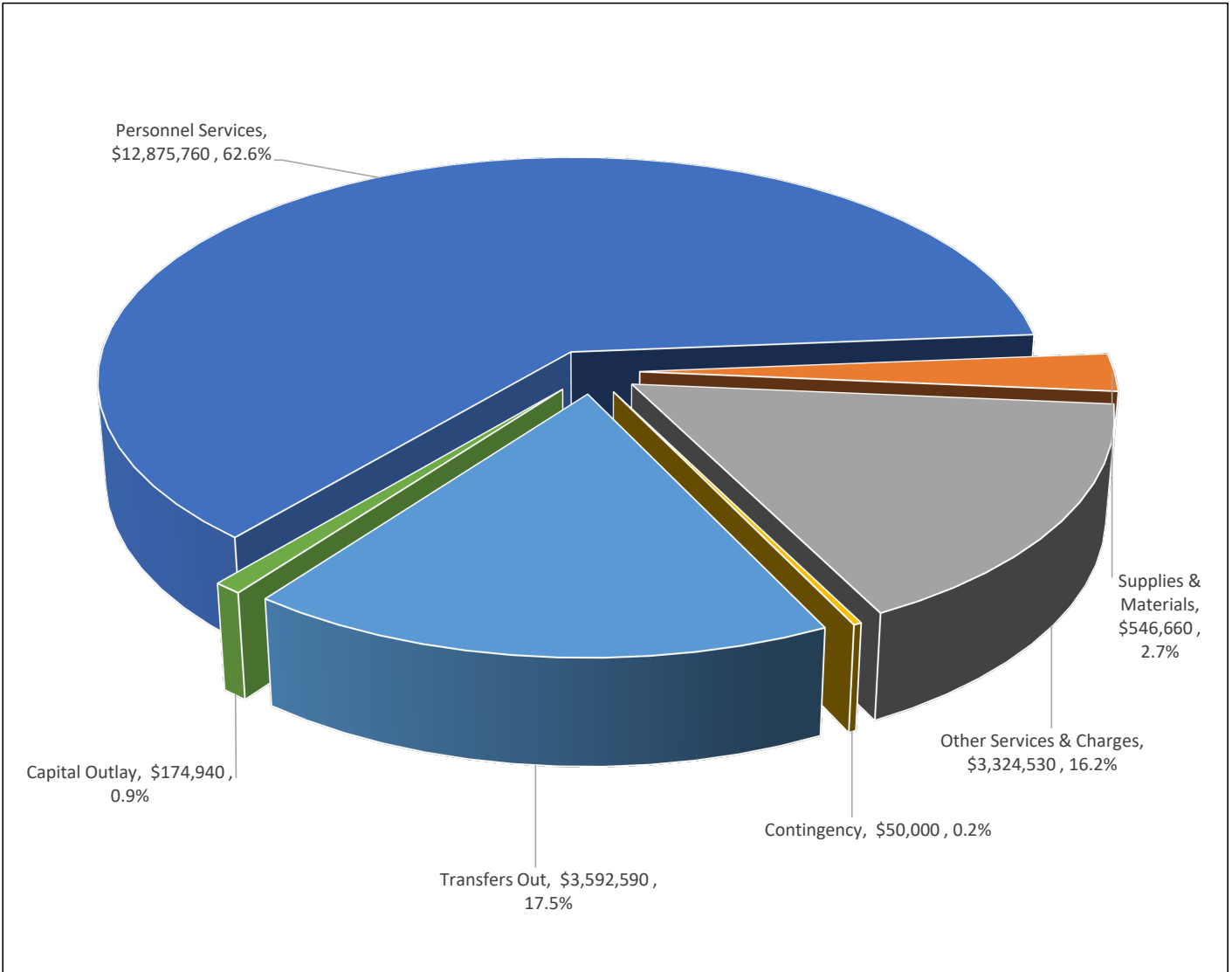
An alternative way to look at expenditures is by object, which includes personnel services, supplies and materials, other charges, contingency, transfers to other funds, and departmental capital outlay.

| <u>Object</u>        | <u>2024-25<br/>Budget</u> | <u>2025-26<br/>Budget</u> | <u>Change</u> | <u>% Change</u> |
|----------------------|---------------------------|---------------------------|---------------|-----------------|
| Personnel Services   | \$12,998,870              | \$12,875,760              | \$(123,110)   | (0.95)%         |
| Supplies & Materials | 590,650                   | 546,660                   | (43,990)      | (7.45)%         |
| Other Charges        | 3,241,270                 | 3,324,530                 | 83,260        | 2.57%           |
| Contingency          | 50,000                    | 50,000                    | -             | -               |
| Transfers Out        | 3,046,880                 | 3,592,590                 | 545,710       | 17.91%          |
| Capital              | 117,720                   | 174,940                   | 57,220        | 48.61%          |
| Total:               | \$20,045,390              | \$20,564,480              | \$519,090     | 2.59%           |

## Key Budget Adjustments

- **Personnel Services:** Decrease of **\$123,110 (-0.95%)**, primarily due to reduced voluntary pension contributions offset by contractual wage increases and increased healthcare costs
- **Supplies & Materials:** Decrease of **\$43,990 (-7.45%)**, attributed to lower election-related expenses and decreased pool chemical costs.
- **Other Charges:** Increase of **\$83,260 (2.57%)**, driven by additional funding for tree maintenance, higher liability insurance costs, and increased refuse disposal expenses. These are partially offset by lower building repair and contractual service costs.
- **Transfers to Other Funds:** Increase of **\$545,710 (17.91%)**, mainly due to a **one-time transfer of \$800,000 to the Water and Sewer Fund** for water main additions as part of the Inland District Sewer Separation Project.
- **Departmental Capital Outlay:** Increase of **\$57,220 (48.61%)**, reflecting equipment purchases under **\$5,000**. Equipment exceeding **\$5,000** is recorded in the Capital Projects Fund.

City of Grosse Pointe Farms  
 General Fund  
 Expenditures by Category  
 2025-2026 Budget



Total General Fund Budget = \$ 20,564,480

This graph shows expenditures by category as a percent of the General Fund budget

| ACCOUNT                                      | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>APPROPRIATIONS</b>                        |                                      |                   |                              |                                     |                                  |                               |                              |
| <b>Dept 172.000 - GENERAL GOVERNMENT</b>     |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                           |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-172.000-702.000                          | SALARIES & WAGES                     | 592,620           | 660,000                      | 397,650                             | 595,000                          | 670,000                       | 690,100                      |
| 101-172.000-702.193                          | ELECTION WORKERS                     | 15,770            | 18,000                       | 30,520                              | 30,520                           | 14,000                        | 18,000                       |
| 101-172.000-702.195                          | STAFF WAGES - ELECTIONS              | 11,110            | 15,000                       | 11,160                              | 12,000                           | 15,000                        | 15,450                       |
| 101-172.000-702.247                          | WAGES - BOARD OF REVIEW              | 900               | 900                          | -                                   | 900                              | 900                           | 900                          |
| 101-172.000-709.000                          | FICA EXPENSE                         | 46,210            | 52,640                       | 31,590                              | 48,150                           | 54,330                        | 55,360                       |
| 101-172.000-713.000                          | OVERTIME                             | 5,560             | 6,000                        | 6,290                               | 7,000                            | 7,000                         | 7,250                        |
| 101-172.000-716.001                          | PENSION CONTRIBUTIONS                | 185,550           | 182,850                      | 182,850                             | 182,850                          | 106,250                       | 182,850                      |
| 101-172.000-716.004                          | DEFINED CONTRIBUTION 401A            | 37,880            | 39,450                       | 25,080                              | 39,450                           | 40,900                        | 42,130                       |
| 101-172.000-716.005                          | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 14,000            | 14,000                       | 10,530                              | 10,530                           | 14,000                        | 14,000                       |
| 101-172.000-716.006                          | OPEB CONTRIBUTIONS                   | 129,360           | 125,000                      | 124,260                             | 124,250                          | 108,420                       | 125,000                      |
| 101-172.000-718.000                          | INSURANCE/HOSPITAL                   | 163,370           | 191,550                      | 120,080                             | 189,980                          | 195,680                       | 201,550                      |
| 101-172.000-718.006                          | UNEMPLOYMENT REIMBURSEMENT           | 0                 | -                            | 2,170                               | 2,170                            | 4,500                         | 4,500                        |
| PERSONNEL SERVICES                           |                                      | 1,202,330         | 1,305,390                    | 942,180                             | 1,242,800                        | 1,230,980                     | 1,357,090                    |
| SUPPLIES AND MATERIALS                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-172.000-757.000                          | SUPPLIES                             | 24,250            | 18,000                       | 14,750                              | 18,000                           | 18,500                        | 19,000                       |
| 101-172.000-757.195                          | SUPPLIES - ELECTION                  | 22,340            | 25,000                       | 23,690                              | 24,000                           | 16,000                        | 18,000                       |
| 101-172.000-759.000                          | GAS & OIL                            | 2,210             | 3,000                        | 1,670                               | 2,700                            | 3,000                         | 3,100                        |
| 101-172.000-791.000                          | PUBLICATION OF NOTICES               | 2,710             | 5,000                        | 430                                 | 2,500                            | 3,000                         | 3,200                        |
| 101-172.000-791.195                          | PUBLICATION - ELECTION NOTICES       | 560               | 1,000                        | 460                                 | 460                              | 1,000                         | 1,000                        |
| 101-172.000-851.000                          | POSTAGE                              | 3,050             | 8,000                        | 1,760                               | 5,000                            | 5,000                         | 5,000                        |
| 101-172.000-851.195                          | POSTAGE-ELECTIONS                    | 9,810             | 10,000                       | 1,720                               | 2,000                            | 3,000                         | 5,000                        |
| 101-172.000-900.000                          | NEWS PUBLICATIONS                    | 3,180             | 3,400                        | 390                                 | 3,200                            | 3,400                         | 3,400                        |
| SUPPLIES AND MATERIALS                       |                                      | 68,110            | 73,400                       | 44,870                              | 57,860                           | 52,900                        | 57,700                       |
| OTHER SERVICES AND CHARGES                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-172.000-808.000                          | AUDITING SERVICES                    | 41,350            | 43,850                       | 49,400                              | 49,400                           | 51,380                        | 53,430                       |
| 101-172.000-812.000                          | JANITORIAL                           | 29,820            | 30,000                       | 19,320                              | 30,000                           | 32,000                        | 32,960                       |
| 101-172.000-818.000                          | BEAUTIFICATION                       | 10,030            | 12,500                       | 1,690                               | 12,500                           | 12,500                        | 12,500                       |
| 101-172.000-822.000                          | HISTORICAL                           | 5,000             | 5,000                        | 0                                   | 5,000                            | 5,000                         | 5,000                        |
| 101-172.000-827.000                          | ASSESSMENT & TAX SERVICES            | 64,040            | 62,500                       | 48,740                              | 62,000                           | 65,600                        | 67,560                       |
| 101-172.000-830.000                          | LEGAL FEES                           | 77,110            | 75,000                       | 33,840                              | 70,000                           | 70,000                        | 72,000                       |
| 101-172.000-831.000                          | CONTRACTUAL SERVICE                  | 25,870            | 26,250                       | 18,790                              | 24,500                           | 25,750                        | 26,000                       |
| 101-172.000-837.001                          | LIABILITY INSURANCE                  | 123,790           | 132,450                      | 124,370                             | 135,010                          | 145,810                       | 153,100                      |
| 101-172.000-850.001                          | TELEPHONE                            | 16,960            | 12,000                       | 9,240                               | 14,500                           | 14,750                        | 14,950                       |
| 101-172.000-880.000                          | SUNDRY SUPPLIES                      | 5,260             | 6,500                        | 2,490                               | 5,000                            | 5,000                         | 5,000                        |
| 101-172.000-911.000                          | CONFERENCE                           | 12,020            | 10,500                       | 12,430                              | 15,000                           | 15,500                        | 15,750                       |
| 101-172.000-911.001                          | TRAINING & SCHOOLING                 | 4,670             | 5,000                        | 1,380                               | 4,500                            | 5,000                         | 5,000                        |
| 101-172.000-915.000                          | DUES & SUBSCRIPTIONS                 | 21,290            | 20,000                       | 19,010                              | 21,000                           | 21,500                        | 21,800                       |
| 101-172.000-916.000                          | PROVENCAL SETTLEMENT TO GPW          | 40,000            | 40,000                       | 40,000                              | 40,000                           | -                             | -                            |
| 101-172.000-918.000                          | WATER                                | 5,350             | 7,210                        | 5,280                               | 7,000                            | 7,500                         | 7,750                        |
| 101-172.000-920.000                          | ELECTRIC POWER                       | 27,090            | 23,690                       | 19,520                              | 28,000                           | 28,840                        | 29,700                       |
| 101-172.000-921.000                          | NATURAL GAS                          | 8,110             | 8,750                        | 6,140                               | 8,200                            | 8,750                         | 8,920                        |
| 101-172.000-931.000                          | EQUIPMENT REPAIR & SERVICE           | 18,280            | 23,690                       | 9,530                               | 20,000                           | 20,700                        | 21,400                       |
| 101-172.000-932.000                          | AUTOMOTIVE                           | 560               | 1,500                        | 20                                  | 500                              | 750                           | 750                          |
| 101-172.000-962.000                          | PERSONNEL EXPENSE                    | 5,500             | 5,960                        | 2,070                               | 3,500                            | 5,000                         | 5,250                        |
| 101-172.000-964.000                          | TAX TRIBUNAL REFUNDS                 | 22,520            | 5,000                        | (10,060)                            | (10,000)                         | 5,000                         | 5,000                        |
| OTHER SERVICES AND CHARGES                   |                                      | 564,620           | 557,350                      | 413,200                             | 545,610                          | 546,330                       | 563,820                      |
| CAPITAL OUTLAY                               |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-172.000-980.000                          | OFFICE EQUIPMENT & FURNITURE         | 0                 | 5,000                        | 1,360                               | 5,000                            | 5,000                         | 5,000                        |
| CAPITAL OUTLAY                               |                                      | 0                 | 5,000                        | 1,360                               | 5,000                            | 5,000                         | 5,000                        |
| Totals for dept 172.000 - GENERAL GOVERNMENT |                                      |                   |                              |                                     |                                  |                               |                              |
|  |                                      | 1,835,060         | 1,941,140                    | 1,401,610                           | 1,851,270                        | 1,835,210                     | 1,983,610                    |

| ACCOUNT                                   | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 286.000 - MUNICIPAL COURT</b>     |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                        |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-286.000-702.000                       | SALARIES & WAGES                     | 255,590           | 283,000                      | 174,830                             | 272,000                          | 318,660                       | 328,220                      |
| 101-286.000-702.003                       | VISITING JUDGE                       | 450               | 1,500                        | -                                   | -                                | 1,500                         | 1,500                        |
| 101-286.000-709.000                       | FICA EXPENSE                         | 19,440            | 21,800                       | 13,440                              | 20,810                           | 24,570                        | 22,950                       |
| 101-286.000-713.000                       | OVERTIME                             | 440               | 2,000                        | 2,140                               | 2,300                            | 2,500                         | 2,600                        |
| 101-286.000-716.004                       | DEFINED CONTRIBUTION 401A            | 12,510            | 13,000                       | 8,230                               | 13,000                           | 13,210                        | 13,610                       |
| 101-286.000-716.005                       | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 6,000             | 6,000                        | 6,000                               | 6,000                            | 6,000                         | 6,000                        |
| 101-286.000-718.000                       | INSURANCE/HOSPITALIZATION            | -                 | -                            | -                                   | -                                | 16,250                        | 33,470                       |
|   | PERSONNEL SERVICES                   | 294,430           | 327,300                      | 204,640                             | 314,110                          | 382,690                       | 408,350                      |
| SUPPLIES AND MATERIALS                    |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-286.000-757.000                       | SUPPLIES                             | 8,740             | 6,000                        | 2,570                               | 5,000                            | 5,000                         | 5,200                        |
| 101-286.000-851.000                       | POSTAGE                              | 3,190             | 3,000                        | 1,800                               | 3,000                            | 3,000                         | 3,000                        |
|   | SUPPLIES AND MATERIALS               | 11,930            | 9,000                        | 4,370                               | 8,000                            | 8,000                         | 8,200                        |
| OTHER SERVICES AND CHARGES                |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-286.000-811.000                       | JURORS / WITNESS FEES                | 660               | 500                          | -                                   | -                                | 500                           | 500                          |
| 101-286.000-812.000                       | ATTORNEY FEES                        | 3,010             | 5,000                        | -                                   | -                                | 4,000                         | 4,000                        |
| 101-286.000-831.000                       | CONTRACTUAL SERVICE                  | 30,570            | 30,000                       | 15,790                              | 28,000                           | 30,000                        | 30,000                       |
| 101-286.000-850.001                       | TELEPHONE                            | 930               | 1,000                        | 550                                 | 980                              | 1,050                         | 1,080                        |
| 101-286.000-911.000                       | CONFERENCE                           | -                 | 1,000                        | 420                                 | 0                                | 1,000                         | 1,000                        |
| 101-286.000-911.001                       | TRAINING & SCHOOLING                 | -                 | 500                          | -                                   | 420                              | 500                           | 500                          |
| 101-286.000-915.000                       | DUES & SUBSCRIPTIONS                 | 3,290             | 2,850                        | 1,830                               | 2,500                            | 2,800                         | 2,800                        |
| 101-286.000-931.000                       | EQUIPMENT REPAIR & SERVICE           | 2,180             | 4,800                        | 2,060                               | 2,300                            | 3,500                         | 3,500                        |
|   | OTHER SERVICES AND CHARGES           | 40,640            | 45,650                       | 20,650                              | 34,200                           | 43,350                        | 43,380                       |
| CAPITAL OUTLAY                            |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-286.000-977.000                       | NEW EQUIPMENT                        | 4,050             | 2,500                        | -                                   | -                                | 4,000                         | 2,500                        |
|   | CAPITAL OUTLAY                       | 4,050             | 2,500                        | -                                   | -                                | 4,000                         | 2,500                        |
| Totals for dept 286.000 - MUNICIPAL COURT |                                      | 351,050           | 384,450                      | 229,660                             | 356,310                          | 438,040                       | 462,430                      |

|  |                                      |           |           |           |           |           |           |
|--|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Dept 300.000 - PUBLIC SAFETY - POLICE</b> |                                      |           |           |           |           |           |           |
| PERSONNEL SERVICES                           |                                      |           |           |           |           |           |           |
| 101-300.000-702.000                          | SALARIES & WAGES                     | 3,674,500 | 4,025,000 | 2,545,080 | 3,820,000 | 4,130,000 | 4,253,900 |
| 101-300.000-709.000                          | FICA EXPENSE                         | 92,010    | 104,450   | 67,340    | 102,000   | 107,590   | 110,820   |
| 101-300.000-713.000                          | OVERTIME                             | 412,140   | 398,480   | 418,790   | 590,000   | 425,000   | 437,750   |
| 101-300.000-716.002                          | PSRS PENSION                         | 497,870   | 511,260   | 511,260   | 511,260   | 434,570   | 447,610   |
| 101-300.000-716.004                          | DEFINED CONTRIBUTION 401A            | 23,890    | 22,800    | 16,240    | 24,280    | 25,010    | 25,760    |
| 101-300.000-716.005                          | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 44,830    | 46,000    | 46,500    | 46,500    | 52,000    | 56,000    |
| 101-300.000-716.006                          | OPEB CONTRIBUTIONS                   | 790,850   | 842,660   | 842,660   | 842,660   | 852,780   | 878,360   |
| 101-300.000-718.000                          | INSURANCE/HOSPITAL                   | 690,420   | 848,940   | 524,170   | 828,000   | 872,350   | 898,500   |
|  | PERSONNEL SERVICES                   | 6,226,510 | 6,799,590 | 4,972,040 | 6,764,700 | 6,899,300 | 7,108,700 |
| SUPPLIES AND MATERIALS                       |                                      |           |           |           |           |           |           |
| 101-300.000-721.000                          | UNIFORMS                             | 36,410    | 38,500    | 24,310    | 38,500    | 40,000    | 40,000    |
| 101-300.000-757.000                          | SUPPLIES                             | 73,930    | 56,800    | 48,920    | 60,000    | 60,000    | 63,000    |
| 101-300.000-759.000                          | GAS & OIL                            | 69,650    | 70,000    | 39,040    | 68,000    | 70,000    | 71,500    |
| 101-300.000-768.000                          | PRISONERS EXPENSE                    | 3,590     | 3,000     | 630       | 2,500     | 3,000     | 3,000     |
| 101-300.000-781.000                          | PARKING METERS                       | 2,800     | 3,000     | -         | 10,000    | 3,000     | 3,000     |
| 101-300.000-786.000                          | SIGNS                                | 4,900     | 5,000     | 430       | 2,500     | 2,500     | 3,000     |
| 101-300.000-851.000                          | POSTAGE                              | 2,030     | 3,000     | 750       | 2,500     | 3,000     | 3,000     |
|  | SUPPLIES AND MATERIALS               | 193,310   | 179,300   | 114,080   | 184,000   | 181,500   | 186,500   |

| ACCOUNT  | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| OTHER SERVICES AND CHARGES                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-300.000-812.000                              | JANITORIAL                           | 23,520            | 30,000                       | 16,700                              | 28,000                           | 30,500                        | 32,000                       |
| 101-300.000-831.000                              | CONTRACTUAL SERVICE                  | 111,970           | 105,260                      | 88,020                              | 110,000                          | 118,000                       | 120,000                      |
| 101-300.000-831.001                              | AMBULANCE SERVICE CONTRACT           | 48,960            | 48,960                       | 25,460                              | 50,920                           | 52,950                        | 55,070                       |
| 101-300.000-837.001                              | INSURANCE GENERAL                    | 95,000            | 101,650                      | 102,540                             | 102,540                          | 110,750                       | 116,290                      |
| 101-300.000-850.000                              | RADIO SYSTEM                         | 19,090            | 19,730                       | 13,980                              | 18,500                           | 19,800                        | 19,800                       |
| 101-300.000-850.001                              | TELEPHONE                            | 25,980            | 22,000                       | 15,330                              | 22,000                           | 18,500                        | 19,500                       |
| 101-300.000-911.000                              | CONFERENCE                           | 2,660             | 11,000                       | 4,020                               | 6,500                            | 11,000                        | 11,500                       |
| 101-300.000-911.001                              | TRAINING & SCHOOLING                 | 35,480            | 30,000                       | 26,590                              | 30,000                           | 35,000                        | 35,000                       |
| 101-300.000-915.000                              | DUES & SUBSCRIPTIONS                 | 4,970             | 3,000                        | 9,670                               | 3,800                            | 5,000                         | 5,000                        |
| 101-300.000-918.000                              | WATER                                | 4,110             | 5,410                        | 4,830                               | 5,800                            | 6,040                         | 6,280                        |
| 101-300.000-920.000                              | ELECTRIC POWER                       | 23,980            | 25,000                       | 17,160                              | 26,000                           | 26,000                        | 26,780                       |
| 101-300.000-921.000                              | NATURAL GAS                          | 8,110             | 9,000                        | 6,140                               | 8,000                            | 8,000                         | 8,000                        |
| 101-300.000-925.000                              | SIGNAL SYSTEM                        | 14,240            | 20,000                       | 240                                 | 8,000                            | 20,000                        | 20,000                       |
| 101-300.000-930.000                              | BUILDINGS & STRUCTURES               | 23,740            | 23,000                       | 3,550                               | 15,000                           | 20,000                        | 22,000                       |
| 101-300.000-931.001                              | EQUIPMENT REPAIR & SERVICE           | 9,490             | 10,000                       | 2,050                               | 5,000                            | 10,000                        | 10,000                       |
| 101-300.000-932.000                              | AUTOMOTIVE                           | 26,320            | 30,000                       | 22,800                              | 30,000                           | 30,000                        | 30,000                       |
| 101-300.000-962.000                              | PERSONNEL EXPENSE                    | 5,760             | 6,000                        | 8,040                               | 9,000                            | 7,000                         | 7,000                        |
| 101-300.000-963.000                              | SUPPORT UNIT                         | -                 | 2,750                        | -                                   | 2,750                            | 3,000                         | 3,000                        |
| 101-300.000-963.500                              | K-9 UNIT                             | 8,910             | 12,000                       | 6,200                               | 8,500                            | 12,000                        | 12,000                       |
| OTHER SERVICES AND CHARGES                       |                                      | 492,290           | 514,760                      | 373,320                             | 490,310                          | 543,540                       | 559,220                      |
| CAPITAL OUTLAY                                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-300.000-977.000                              | NEW EQUIPMENT                        | 74,070            | 63,420                       | 101,420                             | 77,090                           | 108,300                       | 85,000                       |
| CAPITAL OUTLAY                                   |                                      | 74,070            | 63,420                       | 101,420                             | 77,090                           | 108,300                       | 85,000                       |
| Totals for dept 300.000 - PUBLIC SAFETY - POLICE |                                      | 6,986,180         | 7,557,070                    | 5,560,860                           | 7,516,100                        | 7,732,640                     | 7,939,420                    |
| <b>Dept 336.000 - PUBLIC SAFETY - FIRE</b>       |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                               |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-336.000-702.000                              | SALARIES & WAGES                     | 317,660           | 355,000                      | 211,920                             | 330,000                          | 358,000                       | 368,740                      |
| 101-336.000-709.000                              | FICA EXPENSE                         | 5,430             | 6,250                        | 3,760                               | 6,000                            | 6,180                         | 6,370                        |
| 101-336.000-713.000                              | OVERTIME                             | 63,060            | 75,690                       | 52,070                              | 73,000                           | 75,190                        | 77,450                       |
| 101-336.000-716.005                              | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 3,920             | 4,000                        | 4,000                               | 4,000                            | 4,000                         | 4,000                        |
| 101-336.000-718.000                              | INSURANCE/HOSPITAL                   | 69,720            | 81,740                       | 51,470                              | 80,320                           | 89,110                        | 91,780                       |
| PERSONNEL SERVICES                               |                                      | 459,790           | 522,680                      | 323,220                             | 493,320                          | 532,480                       | 548,340                      |
| SUPPLIES AND MATERIALS                           |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-336.000-721.000                              | UNIFORMS                             | 5,490             | 9,000                        | 5,370                               | 7,000                            | 9,000                         | 9,000                        |
| 101-336.000-757.000                              | SUPPLIES                             | 13,940            | 25,000                       | 16,860                              | 18,000                           | 28,500                        | 28,500                       |
| 101-336.000-759.000                              | GAS & OIL                            | 2,500             | 2,500                        | 960                                 | 2,500                            | 2,500                         | 2,500                        |
| 101-336.000-767.000                              | LAUNDRY                              | 6,210             | 7,000                        | 3,550                               | 7,000                            | 7,210                         | 7,420                        |
| SUPPLIES AND MATERIALS                           |                                      | 28,140            | 43,500                       | 26,740                              | 34,500                           | 47,210                        | 47,420                       |
| OTHER SERVICES AND CHARGES                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-336.000-850.000                              | RADIO SYSTEM                         | 11,450            | 13,150                       | 8,390                               | 11,000                           | 12,120                        | 12,250                       |
| 101-336.000-850.001                              | TELEPHONE                            | 12,940            | 10,800                       | 7,620                               | 11,000                           | 11,330                        | 11,670                       |
| 101-336.000-911.000                              | CONFERENCE                           | 850               | 5,100                        | 1,380                               | 1,380                            | 4,100                         | 5,000                        |
| 101-336.000-911.001                              | TRAINING & SCHOOLING                 | 9,570             | 10,000                       | 5,490                               | 8,000                            | 10,000                        | 10,000                       |
| 101-336.000-915.000                              | DUES & SUBSCRIPTIONS                 | 8,610             | 8,000                        | 7,130                               | 8,000                            | 8,050                         | 8,100                        |
| 101-336.000-931.000                              | EQUIPMENT REPAIR - NON AUTO          | 9,970             | 8,500                        | 2,040                               | 8,500                            | 9,000                         | 9,500                        |
| 101-336.000-932.000                              | AUTOMOTIVE                           | 21,520            | 25,000                       | 8,360                               | 15,000                           | 25,000                        | 25,000                       |
| 101-336.000-940.002                              | HYDRANT RENTAL                       | 6,000             | 6,000                        | 3,000                               | 6,000                            | 6,000                         | 6,000                        |
| 101-336.000-962.000                              | PERSONNEL EXPENSE                    | -                 | 500                          | -                                   | -                                | -                             | -                            |
| OTHER SERVICES AND CHARGES                       |                                      | 80,910            | 87,050                       | 43,410                              | 68,880                           | 85,600                        | 87,520                       |
| CAPITAL OUTLAY                                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-336.000-977.000                              | NEW EQUIPMENT                        | 11,930            | 16,460                       | 23,090                              | 18,690                           | 27,800                        | 26,000                       |
| CAPITAL OUTLAY                                   |                                      | 11,930            | 16,460                       | 23,090                              | 18,690                           | 27,800                        | 26,000                       |
| Totals for dept 335.000 - PUBLIC SAFETY - FIRE   |                                      | 580,770           | 669,690                      | 416,460                             | 615,390                          | 693,090                       | 709,280                      |

| ACCOUNT                                  | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 371.000 - PUBLIC SERVICE</b>     |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-371.000-702.000                      | SALARIES & WAGES                     | 290,470           | 331,200                      | 196,370                             | 302,000                          | 318,050                       | 327,590                      |
| 101-371.000-709.000                      | FICA EXPENSE                         | 24,540            | 25,340                       | 14,900                              | 23,110                           | 24,330                        | 25,060                       |
| 101-371.000-713.000                      | OVERTIME                             | 90                | -                            | -                                   | -                                | -                             | -                            |
| 101-371.000-716.001                      | GERS PENSION CONTRIBUTIONS           | 44,710            | 44,060                       | 44,060                              | 44,060                           | 25,610                        | 44,060                       |
| 101-371.000-716.004                      | DEFINED CONTRIBUTION 401A            | 6,060             | 6,000                        | 3,800                               | 5,680                            | 10,920                        | 11,250                       |
| 101-371.000-716.005                      | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 2,000             | 2,000                        | 1,600                               | 1,600                            | 3,600                         | 3,600                        |
| 101-371.000-716.006                      | OPEB CONTRIBUTIONS                   | 48,510            | 46,600                       | 46,600                              | 46,600                           | 40,660                        | 46,600                       |
| 101-371.000-718.000                      | INSURANCE/HOSPITAL                   | 46,830            | 54,910                       | 34,580                              | 52,180                           | 58,080                        | 59,820                       |
| PERSONNEL SERVICES                       |                                      | 463,210           | 510,110                      | 341,910                             | 475,230                          | 481,250                       | 517,980                      |
| SUPPLIES AND MATERIALS                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-371.000-757.000                      | SUPPLIES                             | 7,890             | 8,000                        | 5,520                               | 8,000                            | 8,000                         | 8,200                        |
| 101-371.000-759.000                      | GAS & OIL                            | 2,820             | 2,000                        | 870                                 | 1,800                            | 2,000                         | 2,000                        |
| 101-371.000-851.000                      | POSTAGE                              | 880               | 1,000                        | 310                                 | 850                              | 1,000                         | 1,000                        |
| SUPPLIES AND MATERIALS                   |                                      | 11,590            | 11,000                       | 6,700                               | 10,650                           | 11,000                        | 11,200                       |
| OTHER SERVICES AND CHARGES               |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-371.000-820.000                      | CONSULTANT                           | 11,830            | 25,000                       | 5,070                               | 12,000                           | 12,000                        | 12,000                       |
| 101-371.000-827.000                      | PLUMBING INSPECTION                  | 20,030            | 25,000                       | 12,340                              | 23,000                           | 25,000                        | 25,000                       |
| 101-371.000-827.001                      | ELECTRICAL INSPECTIONS               | 19,850            | 21,000                       | 12,830                              | 21,000                           | 21,000                        | 21,000                       |
| 101-371.000-828.000                      | TREE MAINTENANCE                     | 208,090           | 220,000                      | 181,710                             | 250,000                          | 300,000                       | 315,000                      |
| 101-371.000-828.001                      | TREE MAINTENANCE -EMERGENCY STORM    | 457,010           | 110,000                      | 36,550                              | 110,000                          | 110,000                       | 110,000                      |
| 101-371.000-831.000                      | CONTRACTUAL SERVICE                  | 5,820             | 6,700                        | 5,290                               | 6,200                            | 6,390                         | 6,580                        |
| 101-371.000-841.000                      | EXTERMINATOR SERVICES                | 2,040             | 3,500                        | 1,050                               | 2,100                            | 2,500                         | 2,580                        |
| 101-371.000-850.001                      | TELEPHONE                            | 2,090             | 2,500                        | 1,750                               | 2,580                            | 2,660                         | 2,740                        |
| 101-371.000-911.000                      | CONFERENCE                           | -                 | 2,000                        | -                                   | -                                | 2,000                         | 2,000                        |
| 101-371.000-911.001                      | TRAINING & SCHOOLING                 | 190               | 2,000                        | 1,300                               | 1,500                            | 1,800                         | 1,860                        |
| 101-371.000-915.000                      | DUES & SUBSCRIPTIONS                 | 210               | 1,000                        | 70                                  | 250                              | 270                           | 280                          |
| 101-371.000-930.000                      | BUILDINGS & STRUCTURES               | 17,990            | 17,000                       | 11,330                              | 17,000                           | 17,510                        | 18,030                       |
| 101-371.000-932.000                      | AUTOMOTIVE                           | 6,470             | 4,000                        | 10                                  | 1,500                            | 1,500                         | 1,500                        |
| OTHER SERVICES AND CHARGES               |                                      | 751,620           | 439,700                      | 269,300                             | 447,130                          | 502,630                       | 518,570                      |
| CAPITAL OUTLAY                           |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-371.000-977.000                      | NEW EQUIPMENT                        | -                 | 3,000                        | -                                   | -                                | 3,000                         | 3,000                        |
| CAPITAL OUTLAY                           |                                      | -                 | 3,000                        | -                                   | -                                | 3,000                         | 3,000                        |
| Totals for dept 371.000 - PUBLIC SERVICE |                                      | 1,226,420         | 963,810                      | 617,910                             | 933,010                          | 997,880                       | 1,050,750                    |

| ACCOUNT                                | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 441.000 - PUBLIC WORKS</b>     |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                     |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-441.000-702.000                    | SALARIES & WAGES                     | 250,310           | 325,000                      | 163,810                             | 290,000                          | 300,000                       | 309,000                      |
| 101-441.000-709.000                    | FICA EXPENSE                         | 19,500            | 25,440                       | 12,770                              | 22,530                           | 23,410                        | 24,120                       |
| 101-441.000-713.000                    | OVERTIME                             | 4,780             | 7,500                        | 3,580                               | 4,500                            | 6,000                         | 6,180                        |
| 101-441.000-716.001                    | GERS PENSION                         | 87,190            | 85,920                       | 85,920                              | 85,920                           | 49,930                        | 85,920                       |
| 101-441.000-716.004                    | DEFINED CONTRIBUTION 401A            | 44,640            | 44,500                       | 30,120                              | 45,900                           | 47,280                        | 48,700                       |
| 101-441.000-716.005                    | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 16,370            | 18,000                       | 17,620                              | 17,620                           | 18,000                        | 18,000                       |
| 101-441.000-716.006                    | OPEB CONTRIBUTIONS                   | 97,020            | 93,200                       | 93,190                              | 93,190                           | 81,310                        | 93,200                       |
| 101-441.000-718.000                    | INSURANCE/HOSPITAL                   | 201,460           | 253,920                      | 143,330                             | 222,530                          | 262,600                       | 270,480                      |
| PERSONNEL SERVICES                     |                                      | 721,270           | 853,480                      | 550,340                             | 782,190                          | 788,530                       | 855,600                      |
| SUPPLIES AND MATERIALS                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-441.000-721.000                    | UNIFORMS                             | 9,000             | 15,000                       | 17,980                              | 18,500                           | 20,000                        | 20,000                       |
| 101-441.000-757.000                    | SUPPLIES                             | 52,810            | 44,500                       | 39,950                              | 47,000                           | 47,500                        | 48,000                       |
| 101-441.000-759.000                    | GAS & OIL                            | 8,120             | 9,450                        | 3,560                               | 8,800                            | 9,500                         | 9,780                        |
| 101-441.000-786.000                    | SIGNS                                | 12,050            | 8,000                        | 3,910                               | 8,000                            | 8,000                         | 8,000                        |
| SUPPLIES AND MATERIALS                 |                                      | 81,980            | 76,950                       | 65,400                              | 82,300                           | 85,000                        | 85,780                       |
| OTHER SERVICES AND CHARGES             |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-441.000-831.000                    | CONTRACTUAL SERVICE                  | 7,350             | 9,000                        | 6,100                               | 7,300                            | 7,500                         | 7,730                        |
| 101-441.000-837.001                    | INSURANCE GENERAL                    | 27,000            | 28,890                       | 28,890                              | 28,890                           | 31,200                        | 32,760                       |
| 101-441.000-850.001                    | TELEPHONE                            | 7,430             | 6,000                        | 2,700                               | 4,220                            | 4,430                         | 4,560                        |
| 101-441.000-911.001                    | TRAINING & SCHOOLING                 | 5,890             | 5,000                        | 1,560                               | 5,000                            | 5,000                         | 2,500                        |
| 101-441.000-915.000                    | DUES & SUBSCRIPTIONS                 | 1,290             | 2,000                        | 2,700                               | 3,300                            | 3,400                         | 3,500                        |
| 101-441.000-921.000                    | NATURAL GAS                          | 5,130             | 7,200                        | 4,500                               | 6,000                            | 6,250                         | 6,380                        |
| 101-441.000-926.000                    | STREET LIGHTING                      | 349,980           | 350,350                      | 202,580                             | 348,000                          | 355,000                       | 357,000                      |
| 101-441.000-929.000                    | R.O.W. PLANTINGS & STRUCTURES        | 29,620            | 35,000                       | 19,270                              | 35,000                           | 35,000                        | 35,000                       |
| 101-441.000-930.000                    | BUILDINGS & STRUCTURES               | 26,640            | 20,000                       | 6,490                               | 15,000                           | 15,000                        | 15,000                       |
| 101-441.000-931.000                    | EQUIPMENT REPAIR - NON AUTO          | 5,550             | 5,000                        | 4,890                               | 8,000                            | 8,240                         | 8,490                        |
| 101-441.000-932.000                    | AUTOMOTIVE                           | 20,740            | 16,000                       | 8,650                               | 16,000                           | 16,480                        | 16,980                       |
| 101-441.000-934.009                    | REPAIRS & MAINT. - M. O. LOT         | 9,740             | 8,000                        | 5,640                               | 7,200                            | 7,500                         | 7,500                        |
| 101-441.000-962.000                    | PERSONNEL EXPENSE                    | 2,510             | 5,000                        | 1,810                               | 2,800                            | 3,000                         | 3,100                        |
| OTHER SERVICES AND CHARGES             |                                      | 498,870           | 497,440                      | 295,780                             | 486,710                          | 498,000                       | 500,500                      |
| CAPITAL OUTLAY                         |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-441.000-977.000                    | NEW EQUIPMENT                        | 11,150            | 7,740                        | 10,030                              | 10,030                           | 5,020                         | 10,000                       |
| CAPITAL OUTLAY                         |                                      | 11,150            | 7,740                        | 10,030                              | 10,030                           | 5,020                         | 10,000                       |
| Totals for dept 441.000 - PUBLIC WORKS |                                      | 1,313,270         | 1,435,610                    | 921,550                             | 1,361,230                        | 1,376,550                     | 1,451,880                    |
| <b>Dept 445.000 - DRAINS</b>           |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                     |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-445.000-702.000                    | SALARIES & WAGES                     | 10,280            | 10,750                       | 7,260                               | 10,570                           |                               |                              |
| 101-445.000-709.000                    | FICA EXPENSE                         | 790               | 830                          | 560                                 | 810                              |                               |                              |
| PERSONNEL SERVICES                     |                                      | 11,070            | 11,580                       | 7,820                               | 11,380                           |                               |                              |
| SUPPLIES AND MATERIALS                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-445.000-757.000                    | SUPPLIES                             | -                 | 1,000                        | 2,400                               | 2,400                            |                               |                              |
| 101-445.000-759.000                    | GAS & OIL                            | 1,950             | 2,000                        | 400                                 | 1,500                            |                               |                              |
| SUPPLIES AND MATERIALS                 |                                      | 1,950             | 3,000                        | 2,800                               | 3,900                            |                               |                              |
| OTHER SERVICES AND CHARGES             |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-445.000-931.000                    | EQUIPMENT REPAIR - NON AUTO          | -                 | 1,000                        | -                                   | -                                |                               |                              |
| 101-445.000-932.000                    | AUTOMOTIVE                           | -                 | 1,000                        | -                                   | -                                |                               |                              |
| OTHER SERVICES AND CHARGES             |                                      | -                 | 2,000                        | -                                   | -                                |                               |                              |
| Totals for dept 445.000 - DRAINS       |                                      | 13,020            | 16,580                       | 10,620                              | 15,280                           |                               |                              |

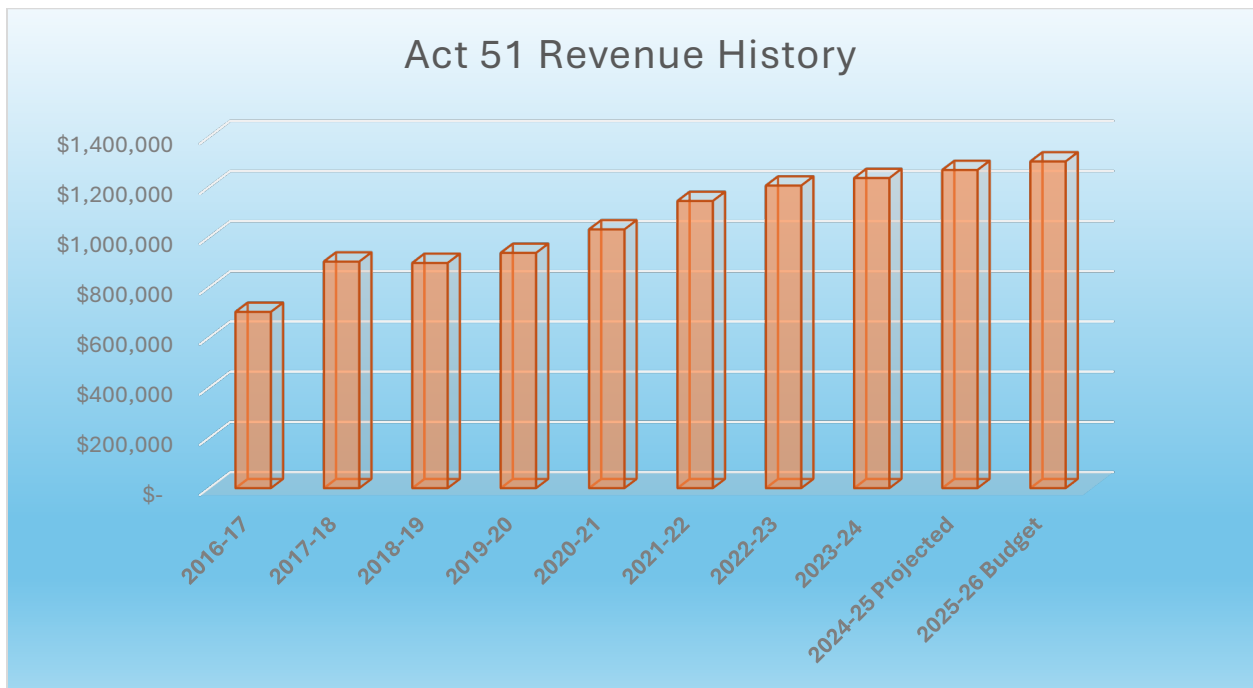
| ACCOUNT  | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 528.000 - RUBBISH COLLECTION</b>           |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-528.000-702.000                                | SALARIES & WAGES                     | 629,030           | 690,000                      | 429,410                             | 680,000                          | 705,550                       | 726,720                      |
| 101-528.000-709.000                                | FICA EXPENSE                         | 49,890            | 55,560                       | 33,860                              | 54,160                           | 56,200                        | 57,880                       |
| 101-528.000-713.000                                | OVERTIME                             | 25,890            | 36,220                       | 14,790                              | 28,000                           | 29,000                        | 29,870                       |
| 101-528.000-716.001                                | GERS PENSION                         | 145,310           | 143,200                      | 143,200                             | 143,190                          | 83,210                        | 143,200                      |
| 101-528.000-716.006                                | OPEB CONTRIBUTIONS                   | 161,700           | 155,320                      | 155,320                             | 155,320                          | 135,520                       | 155,320                      |
| 101-528.000-718.000                                | INSURANCE/HOSPITAL                   | 221,460           | 273,920                      | 156,660                             | 245,000                          | 265,000                       | 272,950                      |
| PERSONNEL SERVICES                                 |                                      | 1,233,280         | 1,354,220                    | 933,240                             | 1,305,670                        | 1,274,480                     | 1,385,940                    |
| SUPPLIES AND MATERIALS                             |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-528.000-757.000                                | SUPPLIES                             | 630               | 5,000                        | 1,420                               | 2,500                            | 2,500                         | 2,650                        |
| 101-528.000-759.000                                | GAS & OIL                            | 70,690            | 83,500                       | 32,300                              | 75,000                           | 77,250                        | 79,570                       |
| SUPPLIES AND MATERIALS                             |                                      | 71,320            | 88,500                       | 33,720                              | 77,500                           | 79,750                        | 82,220                       |
| OTHER SERVICES AND CHARGES                         |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-528.000-837.001                                | INSURANCE GENERAL                    | 9,980             | 10,680                       | 10,680                              | 10,680                           | 11,530                        | 12,110                       |
| 101-528.000-919.000                                | REFUSE DISPOSAL & COMPOSTING         | 173,140           | 190,400                      | 101,100                             | 195,000                          | 204,750                       | 214,990                      |
| 101-528.000-931.000                                | EQUIPMENT REPAIR - NON AUTO          | 51,800            | 40,000                       | 34,350                              | 45,000                           | 46,350                        | 47,750                       |
| 101-528.000-932.000                                | AUTOMOTIVE                           | 34,570            | 26,500                       | 10,850                              | 23,500                           | 26,500                        | 27,300                       |
| 101-528.000-962.000                                | PERSONNEL EXPENSE                    | 86,650            | 74,520                       | 41,500                              | 85,000                           | 87,550                        | 90,180                       |
| OTHER SERVICES AND CHARGES                         |                                      | 356,140           | 342,100                      | 198,480                             | 359,180                          | 376,680                       | 392,330                      |
| Totals for dept 528.000 - RUBBISH COLLECTION       |                                      | 1,660,740         | 1,784,820                    | 1,165,440                           | 1,742,350                        | 1,730,910                     | 1,860,490                    |
| <b>Dept 530.000 - LEAVES</b>                       |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-530.000-702.000                                | SALARIES & WAGES                     | 59,720            | 62,500                       | 65,720                              | 65,720                           | 67,700                        | 69,730                       |
| 101-530.000-709.000                                | FICA EXPENSE                         | 5,180             | 5,860                        | 5,600                               | 5,600                            | 5,950                         | 6,120                        |
| 101-530.000-713.000                                | OVERTIME                             | 8,220             | 14,000                       | 7,780                               | 7,780                            | 10,000                        | 10,300                       |
| 101-530.000-716.001                                | GERS PENSION                         | 20,340            | 20,050                       | 20,050                              | 20,050                           | 11,650                        | 20,050                       |
| 101-530.000-716.006                                | OPEB CONTRIBUTIONS                   | 22,640            | 21,750                       | 21,740                              | 21,740                           | 18,980                        | 21,750                       |
| 101-530.000-718.000                                | INSURANCE/HOSPITAL                   | 20,000            | 20,000                       | 13,330                              | 20,000                           | 20,000                        | 20,000                       |
| PERSONNEL SERVICES                                 |                                      | 136,100           | 144,160                      | 134,220                             | 140,890                          | 134,280                       | 147,950                      |
| SUPPLIES AND MATERIALS                             |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-530.000-757.000                                | SUPPLIES                             | 3,170             | 4,000                        | 1,830                               | 2,500                            | 3,500                         | 3,500                        |
| SUPPLIES AND MATERIALS                             |                                      | 3,170             | 4,000                        | 1,830                               | 2,500                            | 3,500                         | 3,500                        |
| OTHER SERVICES AND CHARGES                         |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-530.000-831.000                                | CONTRACTUAL SERVICE                  | 31,180            | 38,000                       | 33,570                              | 33,570                           | 38,000                        | 39,140                       |
| 101-530.000-837.001                                | INSURANCE GENERAL                    | 2,100             | 2,250                        | 2,250                               | 2,250                            | 2,430                         | 2,550                        |
| 101-530.000-919.000                                | REFUSE DISPOSAL & COMPOSTING         | 39,960            | 42,000                       | 45,380                              | 44,050                           | 46,500                        | 47,500                       |
| 101-530.000-931.000                                | EQUIPMENT REPAIR - NON AUTO          | 11,350            | 20,000                       | 7,470                               | 13,000                           | 15,000                        | 15,000                       |
| 101-530.000-962.000                                | PERSONNEL EXPENSE                    | 31,630            | 36,220                       | 41,550                              | 41,550                           | 42,800                        | 44,080                       |
| OTHER SERVICES AND CHARGES                         |                                      | 116,220           | 138,470                      | 130,220                             | 134,420                          | 144,730                       | 148,270                      |
| Totals for dept 530.000 - LEAVES                   |                                      | 255,490           | 286,630                      | 266,270                             | 277,810                          | 282,510                       | 299,720                      |
| <b>Dept 751.001 - PARKS &amp; REC. - PIER PARK</b> |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-751.001-702.000                                | SALARIES & WAGES                     | 778,870           | 815,000                      | 495,760                             | 781,910                          | 815,000                       | 839,450                      |
| 101-751.001-709.000                                | FICA EXPENSE                         | 61,840            | 65,260                       | 40,010                              | 62,190                           | 64,870                        | 66,820                       |
| 101-751.001-713.000                                | OVERTIME                             | 31,850            | 38,000                       | 29,460                              | 31,000                           | 35,000                        | 36,050                       |
| 101-751.001-716.001                                | GERS PENSION                         | 55,890            | 55,080                       | 55,070                              | 55,070                           | 32,010                        | 55,080                       |
| 101-751.001-716.004                                | DEFINED CONTRIBUTION 401A            | 12,860            | 13,450                       | 8,620                               | 13,450                           | 13,530                        | 13,940                       |
| 101-751.001-716.005                                | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 5,500             | 5,500                        | 5,500                               | 5,500                            | 5,500                         | 5,500                        |
| 101-751.001-716.006                                | OPEB CONTRIBUTIONS                   | 32,340            | 31,070                       | 31,060                              | 31,060                           | 27,110                        | 31,070                       |
| 101-751.001-718.000                                | INSURANCE/HOSPITAL                   | 121,280           | 147,000                      | 92,580                              | 144,460                          | 158,750                       | 163,510                      |
| PERSONNEL SERVICES                                 |                                      | 1,100,430         | 1,170,360                    | 758,060                             | 1,124,640                        | 1,151,770                     | 1,211,420                    |
| SUPPLIES AND MATERIALS                             |                                      |                   |                              |                                     |                                  |                               |                              |
| 101-751.001-721.000                                | UNIFORMS                             | 9,030             | 7,000                        | 440                                 | 8,000                            | 9,000                         | 9,000                        |
| 101-751.001-753.001                                | POOL SUPPLIES                        | 26,800            | 40,000                       | 8,270                               | 25,000                           | 30,000                        | 30,000                       |
| 101-751.001-757.000                                | SUPPLIES                             | 21,040            | 32,000                       | 14,980                              | 24,000                           | 25,000                        | 25,750                       |
| 101-751.001-759.000                                | GAS & OIL                            | 3,800             | 5,000                        | 1,890                               | 4,200                            | 4,800                         | 5,000                        |
| 101-751.001-851.000                                | POSTAGE                              | 340               | 1,000                        | 560                                 | 500                              | 500                           | 500                          |
| SUPPLIES AND MATERIALS                             |                                      | 61,010            | 85,000                       | 26,140                              | 61,700                           | 69,300                        | 70,250                       |

| ACCOUNT  | DESCRIPTION                              | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| OTHER SERVICES AND CHARGES                           |  |                   |                              |                                     |                                  |                               |                              |
| 101-751.001-831.000                                  | CONTRACTUAL SERVICE                      | 85,670            | 89,500                       | 65,760                              | 89,000                           | 101,700                       | 103,500                      |
| 101-751.001-837.001                                  | INSURANCE GENERAL                        | 30,000            | 32,100                       | 32,100                              | 32,100                           | 34,670                        | 35,710                       |
| 101-751.001-838.000                                  | SPECIAL EVENTS                           | 54,830            | 65,000                       | 55,460                              | 62,000                           | 66,000                        | 67,500                       |
| 101-751.001-850.001                                  | TELEPHONE                                | 15,390            | 8,500                        | 7,190                               | 10,000                           | 10,000                        | 10,300                       |
| 101-751.001-911.000                                  | CONFERENCE                               | 1,680             | 2,000                        | 990                                 | 2,000                            | 3,000                         | 3,000                        |
| 101-751.001-911.001                                  | TRAINING & SCHOOLING                     | 1,680             | 1,800                        | 0                                   | 1,800                            | 3,500                         | 3,500                        |
| 101-751.001-915.000                                  | DUES & SUBSCRIPTIONS                     | 790               | 900                          | 850                                 | 860                              | 900                           | 920                          |
| 101-751.001-918.000                                  | WATER                                    | 15,000            | 15,000                       | 7,500                               | 15,000                           | 25,000                        | 25,000                       |
| 101-751.001-920.000                                  | ELECTRIC POWER                           | 60,930            | 62,500                       | 47,300                              | 62,500                           | 64,380                        | 66,310                       |
| 101-751.001-921.000                                  | NATURAL GAS                              | 26,970            | 35,500                       | 14,700                              | 29,000                           | 30,000                        | 30,900                       |
| 101-751.001-925.000                                  | RECREATION PROGRAMS                      | 28,900            | 35,000                       | 18,660                              | 33,000                           | 35,000                        | 35,000                       |
| 101-751.001-925.001                                  | REC. PROGRAMS - SWIM TEAM                | 18,670            | 12,000                       | 11,490                              | 20,000                           | 20,000                        | 20,000                       |
| 101-751.001-930.000                                  | BUILDINGS & STRUCTURES                   | 9,970             | 45,000                       | 7,580                               | 15,000                           | 20,000                        | 20,000                       |
| 101-751.001-931.000                                  | EQUIPMENT REPAIR - NON AUTO              | 6,520             | 8,000                        | 4,480                               | 8,000                            | 8,300                         | 8,600                        |
| 101-751.001-932.000                                  | AUTOMOTIVE                               | 440               | 1,000                        | 0                                   | 500                              | 500                           | 500                          |
| 101-751.001-934.010                                  | PARK/GROUNDS REPAIR & MAINT              | 42,140            | 80,000                       | 14,740                              | 25,000                           | 50,000                        | 50,000                       |
| 101-751.001-934.011                                  | HARBOR REPAIR & MAINTENANCE              | 79,940            | 85,000                       | 39,510                              | 80,000                           | 85,000                        | 85,000                       |
| 101-751.001-962.000                                  | PERSONNEL EXPENSE                        | 370               | 2,200                        | 360                                 | 370                              | 390                           | 410                          |
| OTHER SERVICES AND CHARGES                           |  | 479,890           | 581,000                      | 328,670                             | 486,130                          | 558,340                       | 566,150                      |
| CAPITAL OUTLAY                                       |  |                   |                              |                                     |                                  |                               |                              |
| 101-751.001-977.000                                  | NEW EQUIPMENT                            | -                 | 19,600                       | 13,180                              | 19,600                           | 21,820                        | 20,000                       |
| CAPITAL OUTLAY                                       |  | -                 | 19,600                       | 13,180                              | 19,600                           | 21,820                        | 20,000                       |
| Totals for dept 751.001 - PARKS & REC. - PIER PARK   |  | 1,641,330         | 1,855,960                    | 1,126,050                           | 1,692,070                        | 1,801,230                     | 1,867,820                    |
| <b>Dept 751.002 - PARKS &amp; REC. - KERBY FIELD</b> |  |                   |                              |                                     |                                  |                               |                              |
| SUPPLIES AND MATERIALS                               |  |                   |                              |                                     |                                  |                               |                              |
| 101-751.002-757.000                                  | SUPPLIES                                 | -                 | 1,000                        | -                                   | 500                              | 500                           | 500                          |
| 101-751.002-757.364                                  | KERBY FIELD - DOG PARK                   | 2,880             | 16,000                       | 4,760                               | 8,000                            | 8,000                         | 8,000                        |
| SUPPLIES AND MATERIALS                               |  | 2,880             | 17,000                       | 4,760                               | 8,500                            | 8,500                         | 8,500                        |
| OTHER SERVICES AND CHARGES                           |  |                   |                              |                                     |                                  |                               |                              |
| 101-751.002-837.001                                  | INSURANCE GENERAL                        | 2,100             | 2,250                        | 2,250                               | 2,250                            | 2,350                         | 2,400                        |
| 101-751.002-918.000                                  | WATER                                    | 7,820             | 11,500                       | 8,660                               | 9,500                            | 9,880                         | 10,280                       |
| 101-751.002-920.000                                  | ELECTRIC POWER                           | 9,650             | 7,000                        | 5,500                               | 9,800                            | 10,100                        | 10,400                       |
| 101-751.002-930.000                                  | BUILDINGS & STRUCTURES                   | 2,870             | 8,000                        | 200                                 | 1,500                            | 2,000                         | 2,000                        |
| 101-751.002-934.010                                  | PARK/GROUNDS REPAIR & MAINT              | 600               | 7,000                        | 90                                  | 1,000                            | 1,000                         | 1,200                        |
| OTHER SERVICES AND CHARGES                           |  | 23,040            | 35,750                       | 16,700                              | 24,050                           | 25,330                        | 26,280                       |
| Totals for dept 751.002 - PARKS & REC. - KERBY FIELD |  | 25,920            | 52,750                       | 21,460                              | 32,550                           | 33,830                        | 34,780                       |
| <b>Dept 890.000 - CONTINGENCY</b>                    |  |                   |                              |                                     |                                  |                               |                              |
| OTHER SERVICES AND CHARGES                           |  |                   |                              |                                     |                                  |                               |                              |
| 101-890.000-941.000                                  | CONTINGENCY                              | 19,900            | 50,000                       | 27,000                              | 30,000                           | 50,000                        | 50,000                       |
| OTHER SERVICES AND CHARGES                           |  | 19,900            | 50,000                       | 27,000                              | 30,000                           | 50,000                        | 50,000                       |
| Totals for dept 890.000 - CONTINGENCY                |  | 19,900            | 50,000                       | 27,000                              | 30,000                           | 50,000                        | 50,000                       |
| <b>Dept 965.000 - TRANSFERS OUT</b>                  |  |                   |                              |                                     |                                  |                               |                              |
| APPROPRIATION TRANSFERS OUT                          |  |                   |                              |                                     |                                  |                               |                              |
| 101-966.000-995.203                                  | TRANSFER TO LOCAL STREET FUND            | 400,000           | 400,000                      | 200,000                             | 400,000                          | 400,000                       | 400,000                      |
| 101-966.000-995.260                                  | TRANSFER TO INDIGENT DEFENSE FUND        | 7,930             | 7,940                        | -                                   | 7,940                            | 7,940                         | 7,940                        |
| 101-966.000-995.302                                  | TO DEBT SERVICE FOR REC.BLDG.            | 220,370           | 240,220                      | 240,220                             | 240,220                          | -                             | -                            |
| 101-966.000-995.303                                  | TRANSFER-DEBT SERVICE-HARBOR             | 336,750           | 334,250                      | 327,730                             | 334,250                          | 338,250                       | -                            |
| 101-966.000-995.304                                  | TRANSFER TO DEBT SERVICE-2017 GO BOND    | 358,100           | 364,100                      | 306,500                             | 364,100                          | 373,900                       | 386,800                      |
| 101-966.000-995.304                                  | TRANSFER TO DEBT SERVICE-2025 POOL BONDS | -                 | -                            | -                                   | -                                | -                             | 600,000                      |
| 101-966.000-995.401                                  | TRANSFER TO CAPITAL PROJECTS             | 1,473,000         | 1,550,370                    | 775,180                             | 1,550,370                        | 1,522,500                     | 1,851,880                    |
| 101-966.000-995.592                                  | TRANSFER TO WATER FUND                   | -                 | -                            | -                                   | -                                | 800,000                       | -                            |
| 101-966.000-995.632                                  | TRANSFER TO INSURANCE RETENT.            | 150,000           | 150,000                      | 75,000                              | 150,000                          | 150,000                       | 150,000                      |
| APPROPRIATION TRANSFERS OUT                          |  | 2,946,150         | 3,046,880                    | 1,924,630                           | 3,046,880                        | 3,592,590                     | 3,396,620                    |
| Totals for dept 965.000 - TRANSFERS OUT              |  | 2,946,150         | 3,046,880                    | 1,924,630                           | 3,046,880                        | 3,592,590                     | 3,396,620                    |
| TOTAL APPROPRIATIONS                                 |  | 18,855,300        | 20,045,390                   | 13,689,520                          | 19,470,250                       | 20,564,480                    | 21,106,800                   |

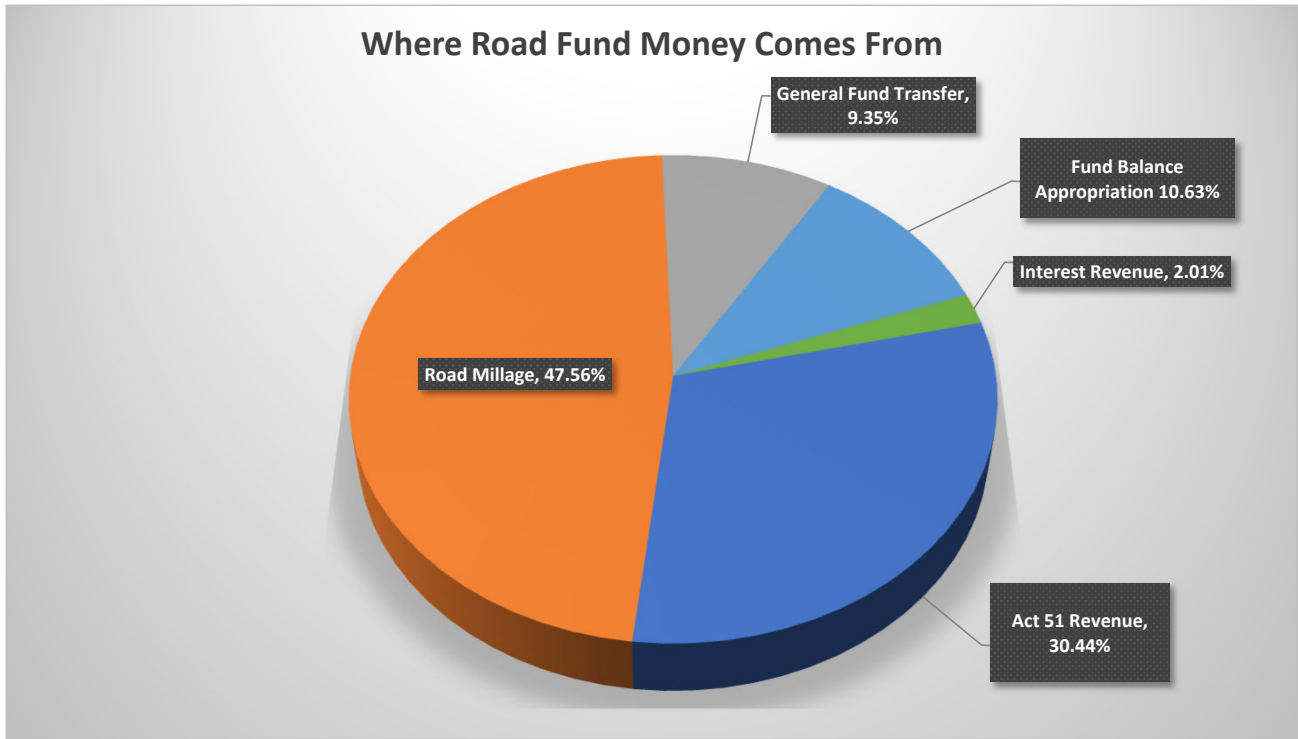
## Road Funds

The City of Grosse Pointe Farms has three road funds: Major Roads, Local Roads, and Municipal Roads Funds. The Major Roads Funds accounts for construction, maintenance, and snow removal on roads designated as major roads by the Michigan Department of Transportation. The Local Roads Fund accounts for construction, maintenance, and snow removal on roads designated as local roads by the Michigan Department of Transportation. The Municipal Roads Fund accounts for revenue from the road millage and transfers funds to the Major and Local Road Funds for construction on a reimbursement basis. The road millage was renewed for 5 years at the November 2024 election.

Revenue for the road funds is primarily from Act 51 gas and weight tax received from the State of Michigan, General Fund transfers, and the municipal road millage. The chart below shows ACT 51 revenue received from the State of Michigan over the past 10 years.



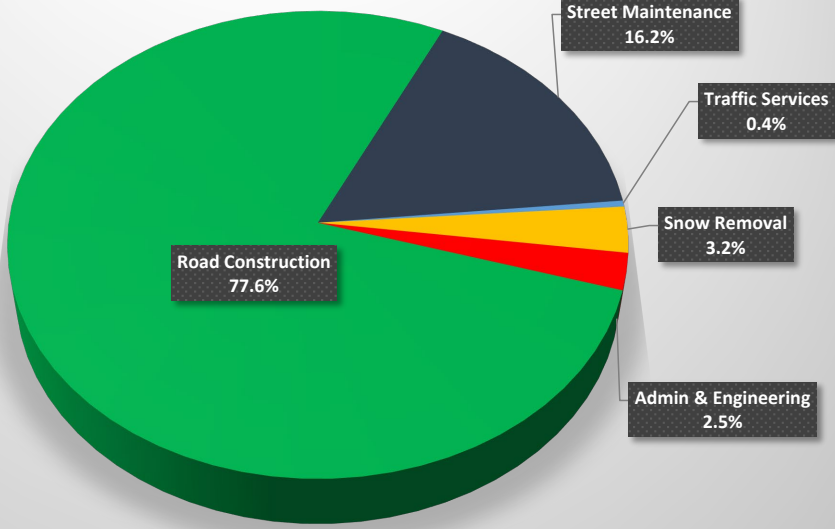
## City of Grosse Pointe Farms 2025-2026 Budget



| Description                    | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Act 51 Revenue                 | \$1,235,940         | \$1,272,300         | \$1,268,000            | \$1,302,040         | \$1,319,270          |
| Road Millage                   | 1,863,140           | 1,969,210           | 1,967,750              | 2,034,060           | 2,095,080            |
| General Fund Transfer          | 400,000             | 400,000             | 400,000                | 400,000             | 400,000              |
| Fund Balance Appropriation     | -                   | -                   | 266,500                | 454,740             | -                    |
| Interest Revenue               | 153,960             | 81,000              | 99,000                 | 86,000              | 81,000               |
| <b>Road Fund Revenue Total</b> | <b>\$3,653,040</b>  | <b>\$3,722,510</b>  | <b>\$4,001,250</b>     | <b>\$4,276,840</b>  | <b>\$3,895,350</b>   |

# City of Grosse Pointe Farms 2025-2026 Budget

**Where Road Fund Money Goes**



| Description                         | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|-------------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Street Maintenance                  | \$657,570           | \$644,210           | \$637,050              | \$694,510           | \$711,240            |
| Traffic Services                    | \$17,840            | \$17,000            | \$17,500               | \$18,000            | \$18,200             |
| Snow Removal                        | \$49,740            | \$133,520           | \$108,500              | \$135,520           | \$137,520            |
| Admin & Engineering                 | \$94,070            | \$103,270           | \$98,030               | \$108,110           | \$111,310            |
| Road Construction                   | \$2,843,550         | \$2,038,240         | \$2,301,690            | \$3,320,700         | \$2,861,390          |
| <b>Road Fund Expenditures Total</b> | <b>\$3,662,770</b>  | <b>\$2,936,240</b>  | <b>\$3,162,770</b>     | <b>\$4,276,840</b>  | <b>\$3,839,660</b>   |

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Major Street Fund**

|                                     |    |                     |
|-------------------------------------|----|---------------------|
| Means of Financing:                 |    |                     |
| State Grant - Act 51 MVHF           | \$ | 940,960             |
| Transfer from Municipal Street Fund |    | 800,000             |
| Interest Income                     |    | 28,000              |
|                                     |    | <hr/>               |
| Total Means of Financing            |    | <u>\$ 1,768,960</u> |
| Estimated Requirements:             |    |                     |
| Personnel Services                  | \$ | 244,120             |
| Supplies & Materials                |    | 112,400             |
| Other Services & Charges            |    | 77,440              |
| Capital Outlay - Road Projects      |    | 1,335,000           |
| Transfer to Local Street Fund       |    | -                   |
|                                     |    | <hr/>               |
| Total Estimated Requirements        |    | <u>\$ 1,768,960</u> |

**Local Street Fund**

|                                     |    |                     |
|-------------------------------------|----|---------------------|
| Means of Financing:                 |    |                     |
| State Grant - Act 51 MVHF           | \$ | 361,080             |
| Interest Income                     |    | 28,000              |
| Transfer from General Fund          |    | 400,000             |
| Transfer from Municipal Street Fund |    | 1,500,000           |
| Use of Fund Balance                 |    | 216,300             |
|                                     |    | <hr/>               |
| Total Means of Financing            |    | <u>\$ 2,505,380</u> |
| Estimated Requirements:             |    |                     |
| Personnel Services                  | \$ | 341,770             |
| Supplies & Materials                |    | 101,500             |
| Other Services & Charges            |    | 76,410              |
| Capital Outlay - Road Projects      |    | 1,985,700           |
|                                     |    | <hr/>               |
| Total Estimated Requirements        |    | <u>\$ 2,505,380</u> |

**Municipal Street Fund**

|                               |    |                     |
|-------------------------------|----|---------------------|
| Means of Financing:           |    |                     |
| Road Millage Taxes, Voted     | \$ | 2,034,060           |
| Interest Income               |    | 30,000              |
| Use of Fund Balance           |    | 238,440             |
|                               |    | <hr/>               |
| Total Means of Financing      |    | <u>\$ 2,302,500</u> |
| Estimated Requirements:       |    |                     |
| Other Services & Charges      | \$ | 2,500               |
| Transfer to Major Street Fund |    | 800,000             |
| Transfer to Local Street Fund |    | 1,500,000           |
|                               |    | <hr/>               |
| Total Estimated Requirements  |    | <u>\$ 2,302,500</u> |

*The Major and Local Street Funds are required under Act 51 to account for gas & weight tax revenue received from the State. The Local Street Fund also receives funding from the General Fund. The Municipal Street Fund collects the dedicated road millage tax levy and transfers the funds, as needed, for road project costs.*

## ROAD FUNDS

| ACCOUNT                                  | DESCRIPTION                                  | 2023-24          | 2024-25          | 2024-25               | 2024-25            | 2025-26          | 2026-27          |
|--|--|------------------|------------------|-----------------------|--------------------|------------------|------------------|
|  |  | ACTUAL           | AMENDED BUDGET   | ACTIVITY THRU 2/28/25 | PROJECTED ACTIVITY | PROPOSED BUDGET  | PLANNED BUDGET   |
| <b>MAJOR ROADS FUND</b>                  |  |                  |                  |                       |                    |                  |                  |
| <b>REVENUE</b>                           |  |                  |                  |                       |                    |                  |                  |
| 202-000.000-547.000                      | MVHF   | 890,510          | 916,700          | 477,440               | 914,000            | 940,960          | 950,970          |
| 202-000.000-665.000                      | INTEREST INCOME                              | 52,230           | 30,000           | 19,720                | 31,000             | 28,000           | 26,000           |
| 202-000.000-699.204                      | TRANSFER FROM MUNICIPAL ROAD FUND            | 1,595,650        | 360,220          | 360,220               | 360,220            | 800,000          | 1,200,000        |
|  | TOTAL REVENUES                               | <u>2,538,390</u> | <u>1,306,920</u> | <u>857,380</u>        | <u>1,305,220</u>   | <u>1,768,960</u> | <u>2,176,970</u> |
| <b>APPROPRIATIONS</b>                    |  |                  |                  |                       |                    |                  |                  |
| <b>Dept 463.000 - STREET MAINTENANCE</b> |  |                  |                  |                       |                    |                  |                  |
| PERSONNEL SERVICES                       |  |                  |                  |                       |                    |                  |                  |
| 202-463.000-702.000                      | SALARIES & WAGES                             | 135,230          | 143,000          | 88,380                | 133,000            | 145,000          | 149,350          |
| 202-463.000-709.000                      | FICA EXPENSE                                 | 11,250           | 11,950           | 7,470                 | 11,250             | 12,200           | 12,560           |
| 202-463.000-713.000                      | OVERTIME                                     | 12,350           | 13,000           | 9,500                 | 14,000             | 14,420           | 14,850           |
| 202-463.000-716.004                      | DEFINED CONTRIBUTION 401A                    | 1,000            | 750              | 470                   | 800                | 830              | 860              |
| 202-463.000-716.005                      | RETIREE HEALTH SAVINGS CONTRIBUTION          | -                | -                | 200                   | 200                | 200              | 200              |
|  | PERSONNEL SERVICES                           | <u>159,830</u>   | <u>168,700</u>   | <u>106,020</u>        | <u>159,250</u>     | <u>172,650</u>   | <u>177,820</u>   |
| SUPPLIES AND MATERIALS                   |  |                  |                  |                       |                    |                  |                  |
| 202-463.000-757.000                      | SUPPLIES                                     | 70               | 2,500            | 80                    | 500                | 1,000            | 1,000            |
| 202-463.000-759.000                      | GAS & OIL                                    | 8,990            | 7,100            | 6,080                 | 9,000              | 9,200            | 9,500            |
| 202-463.000-782.000                      | SUPPLIES PAVING/MAINTENANCE                  | 54,150           | 40,000           | 54,040                | 60,000             | 65,000           | 65,000           |
| 202-463.000-786.000                      | SIGNS  | 2,120            | 4,300            | 5,700                 | 6,000              | 6,200            | 6,500            |
|  | SUPPLIES AND MATERIALS                       | <u>65,330</u>    | <u>53,900</u>    | <u>65,900</u>         | <u>75,500</u>      | <u>81,400</u>    | <u>82,000</u>    |
| OTHER SERVICES AND CHARGES               |  |                  |                  |                       |                    |                  |                  |
| 202-463.000-837.001                      | INSURANCE GENERAL                            | 3,150            | 3,380            | 3,380                 | 3,380              | 3,650            | 3,760            |
| 202-463.000-931.000                      | EQUIPMENT REPAIR - NON AUTO                  | 45,320           | 18,000           | 7,040                 | 18,000             | 18,500           | 18,750           |
| 202-463.000-932.000                      | AUTOMOTIVE                                   | 4,140            | 6,500            | 20                    | 3,500              | 5,500            | 5,800            |
| 202-463.000-962.000                      | PERSONNEL EXPENSE                            | 21,560           | 20,700           | 14,570                | 22,500             | 23,180           | 23,880           |
|  | OTHER SERVICES AND CHARGES                   | <u>74,170</u>    | <u>48,580</u>    | <u>25,010</u>         | <u>47,380</u>      | <u>50,830</u>    | <u>52,190</u>    |
|  | Totals for dept 463.000 - STREET MAINTENANCE | <u>299,330</u>   | <u>271,180</u>   | <u>196,930</u>        | <u>282,130</u>     | <u>304,880</u>   | <u>312,010</u>   |
| <b>Dept 474.000 - TRAFFIC SERVICES</b>   |  |                  |                  |                       |                    |                  |                  |
| OTHER SERVICES AND CHARGES               |  |                  |                  |                       |                    |                  |                  |
| 202-474.000-920.000                      | ELECTRIC POWER                               | 17,840           | 17,000           | 10,260                | 17,500             | 18,000           | 18,200           |
|  | OTHER SERVICES AND CHARGES                   | <u>17,840</u>    | <u>17,000</u>    | <u>10,260</u>         | <u>17,500</u>      | <u>18,000</u>    | <u>18,200</u>    |
|  | Totals for dept 474.000 - TRAFFIC SERVICES   | <u>17,840</u>    | <u>17,000</u>    | <u>10,260</u>         | <u>17,500</u>      | <u>18,000</u>    | <u>18,200</u>    |
| <b>Dept 479.000 - SNOW &amp; ICE</b>     |  |                  |                  |                       |                    |                  |                  |
| PERSONNEL SERVICES                       |  |                  |                  |                       |                    |                  |                  |
| 202-479.000-702.000                      | SALARIES & WAGES                             | 2,780            | 10,000           | 3,240                 | 5,000              | 10,000           | 10,000           |
| 202-479.000-709.000                      | FICA EXPENSE                                 | 530              | 1,570            | 980                   | 1,090              | 1,570            | 1,570            |
| 202-479.000-713.000                      | OVERTIME                                     | 4,160            | 10,500           | 9,660                 | 10,500             | 10,500           | 10,500           |
|  | PERSONNEL SERVICES                           | <u>7,470</u>     | <u>22,070</u>    | <u>13,880</u>         | <u>16,590</u>      | <u>22,070</u>    | <u>22,070</u>    |
| SUPPLIES AND MATERIALS                   |  |                  |                  |                       |                    |                  |                  |
| 202-479.000-784.000                      | SUPPLIES/WINTER                              | 13,590           | 30,000           | 23,910                | 30,000             | 31,000           | 32,000           |
|  | SUPPLIES AND MATERIALS                       | <u>13,590</u>    | <u>30,000</u>    | <u>23,910</u>         | <u>30,000</u>      | <u>31,000</u>    | <u>32,000</u>    |
| OTHER SERVICES AND CHARGES               |  |                  |                  |                       |                    |                  |                  |
| 202-479.000-962.000                      | PERSONNEL EXPENSE                            | -                | 5,000            | -                     | -                  | 5,000            | 5,000            |
|  | OTHER SERVICES AND CHARGES                   | <u>-</u>         | <u>5,000</u>     | <u>-</u>              | <u>-</u>           | <u>5,000</u>     | <u>5,000</u>     |
|  | Totals for dept 479.000 - SNOW & ICE         | <u>21,060</u>    | <u>57,070</u>    | <u>37,790</u>         | <u>46,590</u>      | <u>58,070</u>    | <u>59,070</u>    |

| ACCOUNT                                       | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 483.000 - ADMIN &amp; ENGINEERING</b> |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                            |                                      |                   |                              |                                     |                                  |                               |                              |
| 202-483.000-702.000                           | SALARIES & WAGES                     | 39,450            | 42,500                       | 28,060                              | 42,800                           | 45,000                        | 46,350                       |
| 202-483.000-709.000                           | FICA EXPENSE                         | 2,900             | 3,250                        | 2,030                               | 3,270                            | 3,440                         | 3,550                        |
| 202-483.000-716.004                           | DEFINED CONTRIBUTION 401A            | 830               | 870                          | 570                                 | 880                              | 910                           | 1,000                        |
| 202-483.000-716.005                           | RETIREE HEALTH SAVINGS CONTRIBUTIONS | -                 | -                            | 50                                  | 50                               | 50                            | 50                           |
| PERSONNEL SERVICES                            |                                      | 43,180            | 46,620                       | 30,710                              | 47,000                           | 49,400                        | 50,950                       |
| OTHER SERVICES AND CHARGES                    |                                      |                   |                              |                                     |                                  |                               |                              |
| 202-483.000-808.000                           | AUDITING SERVICES                    | 3,500             | 3,500                        | 3,500                               | 3,500                            | 3,610                         | 3,720                        |
| OTHER SERVICES AND CHARGES                    |                                      | 2,800             | 3,500                        | 3,500                               | 3,500                            | 3,610                         | 3,720                        |
| Totals for dept 483.000 - ADMIN & ENGINEERING |                                      | 45,980            | 50,120                       | 34,210                              | 50,500                           | 53,010                        | 54,670                       |
| <b>Dept 900.000 - CAPITAL PROJECTS</b>        |                                      |                   |                              |                                     |                                  |                               |                              |
| CAPITAL OUTLAY                                |                                      |                   |                              |                                     |                                  |                               |                              |
| 202-900.000-989.000                           | PROJECT COSTS - STREETS              | 2,056,250         | 836,550                      | 952,530                             | 1,100,000                        | 1,335,000                     | 1,733,020                    |
| CAPITAL OUTLAY                                |                                      | 2,056,250         | 836,550                      | 952,530                             | 1,100,000                        | 1,335,000                     | 1,733,020                    |
| Totals for dept 900.000 - CAPITAL PROJECTS    |                                      | 2,056,250         | 836,550                      | 952,530                             | 1,100,000                        | 1,335,000                     | 1,733,020                    |
| <b>Dept 966.000 - TRANSFERS OUT</b>           |                                      |                   |                              |                                     |                                  |                               |                              |
| APPROPRIATION TRANSFERS OUT                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 202-966.000-995.203                           | TRANSFER TO LOCAL STREET FUND        | 75,000            | 75,000                       | 37,500                              | 75,000                           | -                             | -                            |
| APPROPRIATION TRANSFERS OUT                   |                                      | 75,000            | 75,000                       | 37,500                              | 75,000                           | -                             | -                            |
| Totals for dept 965.000 - TRANSFERS OUT       |                                      | 75,000            | 75,000                       | 37,500                              | 75,000                           | -                             | -                            |
| TOTAL APPROPRIATIONS                          |                                      | 2,515,460         | 1,306,920                    | 1,269,220                           | 1,571,720                        | 1,768,960                     | 2,176,970                    |

| ACCOUNT                                  | DESCRIPTION                                  | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>LOCAL ROADS FUND</b>                  |  |                   |                              |                                     |                                  |                               |                              |
| <b>REVENUE</b>                           |  |                   |                              |                                     |                                  |                               |                              |
| 203-000.000-547.000                      | MVHF   | 345,430           | 355,600                      | 185,300                             | 354,000                          | 361,080                       | 368,300                      |
| 203-000.000-665.000                      | INTEREST INCOME                              | 35,150            | 16,000                       | 29,960                              | 33,000                           | 28,000                        | 26,000                       |
| 203-000.000-695.002                      | APPROPRIATION OF FUND BALANCE                | -                 | -                            | -                                   | -                                | 216,300                       | -                            |
| 203-000.000-699.101                      | TRANSFER FROM GENERAL FUND                   | 400,000           | 400,000                      | 200,000                             | 400,000                          | 400,000                       | 400,000                      |
| 203-000.000-699.202                      | TRANSFER FROM MAJOR STREETS                  | 75,000            | 75,000                       | 37,500                              | 75,000                           | -                             | -                            |
| 203-000.000-699.204                      | TRANSFER FROM MUNICIPAL ROAD FUND            | 530,000           | 855,220                      | 617,040                             | 855,220                          | 1,500,000                     | 865,890                      |
|  | TOTAL REVENUES                               | 1,385,580         | 1,701,820                    | 1,069,800                           | 1,717,220                        | 2,505,380                     | 1,660,190                    |
| <b>APPROPRIATIONS</b>                    |  |                   |                              |                                     |                                  |                               |                              |
| <b>Dept 463.000 - STREET MAINTENANCE</b> |  |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                       |  |                   |                              |                                     |                                  |                               |                              |
| 203-463.000-702.000                      | SALARIES & WAGES                             | 197,200           | 207,000                      | 128,600                             | 200,000                          | 218,000                       | 225,000                      |
| 203-463.000-709.000                      | FICA EXPENSE                                 | 16,450            | 17,210                       | 10,900                              | 16,900                           | 18,260                        | 18,830                       |
| 203-463.000-713.000                      | OVERTIME                                     | 18,520            | 18,000                       | 14,250                              | 20,000                           | 20,600                        | 21,210                       |
| 203-463.000-716.004                      | DEFINED CONTRIBUTION 401A                    | 1,150             | 720                          | 480                                 | 720                              | 780                           | 810                          |
| 203-463.000-716.004                      | RETIREE HEALTH SAVINGS CONTRIBUTIONS         | -                 | -                            | 200                                 | 200                              | 200                           | 200                          |
|  | PERSONNEL SERVICES                           | 233,320           | 242,930                      | 154,430                             | 237,820                          | 257,840                       | 266,050                      |
| SUPPLIES AND MATERIALS                   |  |                   |                              |                                     |                                  |                               |                              |
| 203-463.000-757.000                      | SUPPLIES                                     | 100               | 3,000                        | 120                                 | 500                              | 1,000                         | 1,000                        |
| 203-463.000-759.000                      | GAS & OIL                                    | 13,340            | 10,000                       | 6,080                               | 12,000                           | 12,500                        | 12,750                       |
| 203-463.000-782.000                      | SUPPLIES PAVING/MAINTENANCE                  | 49,170            | 45,000                       | 2,710                               | 45,000                           | 47,000                        | 47,000                       |
|  | SUPPLIES AND MATERIALS                       | 62,610            | 58,000                       | 8,910                               | 57,500                           | 60,500                        | 60,750                       |
| OTHER SERVICES AND CHARGES               |  |                   |                              |                                     |                                  |                               |                              |
| 203-463.000-837.001                      | INSURANCE GENERAL                            | 3,360             | 3,600                        | 3,600                               | 3,600                            | 3,890                         | 4,080                        |
| 203-463.000-931.000                      | EQUIPMENT REPAIR - NON AUTO                  | 25,990            | 26,500                       | 7,920                               | 22,000                           | 26,500                        | 26,500                       |
| 203-463.000-932.000                      | AUTOMOTIVE                                   | 4,260             | 12,000                       | -                                   | 6,000                            | 10,000                        | 10,000                       |
| 203-463.000-962.000                      | PERSONNEL EXPENSE                            | 28,700            | 30,000                       | 13,390                              | 28,000                           | 30,900                        | 31,850                       |
|  | OTHER SERVICES AND CHARGES                   | 62,310            | 72,100                       | 24,910                              | 59,600                           | 71,290                        | 72,430                       |
|  | Totals for dept 463.000 - STREET MAINTENANCE | 358,240           | 373,030                      | 188,250                             | 354,920                          | 389,630                       | 399,230                      |
| <b>Dept 479.000 - SNOW &amp; ICE</b>     |  |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                       |  |                   |                              |                                     |                                  |                               |                              |
| 203-479.000-702.000                      | SALARIES & WAGES                             | 4,170             | 10,000                       | 4,860                               | 8,000                            | 10,000                        | 10,000                       |
| 203-479.000-709.000                      | FICA EXPENSE                                 | 790               | 2,450                        | 1,470                               | 1,910                            | 2,450                         | 2,450                        |
| 203-479.000-713.000                      | OVERTIME                                     | 6,230             | 22,000                       | 14,490                              | 17,000                           | 22,000                        | 22,000                       |
|  | PERSONNEL SERVICES                           | 11,190            | 34,450                       | 20,820                              | 26,910                           | 34,450                        | 34,450                       |
| SUPPLIES AND MATERIALS                   |  |                   |                              |                                     |                                  |                               |                              |
| 203-479.000-784.000                      | SUPPLIES/WINTER                              | 17,490            | 40,000                       | 19,480                              | 35,000                           | 41,000                        | 42,000                       |
|  | SUPPLIES AND MATERIALS                       | 17,490            | 40,000                       | 19,480                              | 35,000                           | 41,000                        | 42,000                       |
| OTHER SERVICES AND CHARGES               |  |                   |                              |                                     |                                  |                               |                              |
| 203-479.000-962.000                      | PERSONNEL EXPENSE                            | -                 | 2,000                        | -                                   | -                                | 2,000                         | 2,000                        |
|  | OTHER SERVICES AND CHARGES                   | -                 | 2,000                        | -                                   | -                                | 2,000                         | 2,000                        |
|  | Totals for dept 479.000 - SNOW & ICE         | 28,680            | 76,450                       | 40,300                              | 61,910                           | 77,450                        | 78,450                       |

| ACCOUNT                                       | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 483.000 - ADMIN &amp; ENGINEERING</b> |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                            |                                      |                   |                              |                                     |                                  |                               |                              |
| 203-483.000-702.000                           | SALARIES & WAGES                     | 39,450            | 43,450                       | 28,060                              | 40,500                           | 45,000                        | 46,350                       |
| 203-483.000-709.000                           | FICA EXPENSE                         | 2,900             | 3,330                        | 2,030                               | 3,100                            | 3,520                         | 3,550                        |
| 203-483.000-716.004                           | DEFINED CONTRIBUTION 401A            | 830               | 870                          | 570                                 | 880                              | 910                           | 940                          |
| 203-483.000-716.004                           | RETIREE HEALTH SAVINGS CONTRIBUTIONS | -                 | -                            | 50                                  | 50                               | 50                            | 50                           |
|   | PERSONNEL SERVICES                   | 43,180            | 47,650                       | 30,710                              | 44,530                           | 49,480                        | 50,890                       |
| OTHER SERVICES AND CHARGES                    |                                      |                   |                              |                                     |                                  |                               |                              |
| 203-483.000-808.000                           | AUDITING SERVICES                    | 3,000             | 3,000                        | 3,000                               | 3,000                            | 3,120                         | 3,250                        |
|   | OTHER SERVICES AND CHARGES           | 3,000             | 3,000                        | 3,000                               | 3,000                            | 3,120                         | 3,250                        |
| Totals for dept 483.000 - ADMIN & ENGINEERING |                                      | 46,180            | 50,650                       | 33,710                              | 47,530                           | 52,600                        | 54,140                       |
| <b>Dept 900.000 - CAPITAL PROJECTS</b>        |                                      |                   |                              |                                     |                                  |                               |                              |
| CAPITAL OUTLAY                                |                                      |                   |                              |                                     |                                  |                               |                              |
| 203-900.000-989.000                           | PROJECT COSTS - STREETS              | 787,300           | 1,201,690                    | 1,021,660                           | 1,201,690                        | 1,985,700                     | 1,128,370                    |
|   | CAPITAL OUTLAY                       | 787,300           | 1,201,690                    | 1,021,660                           | 1,201,690                        | 1,985,700                     | 1,128,370                    |
| Totals for dept 900.000 - CAPITAL PROJECTS    |                                      | 787,300           | 1,201,690                    | 1,021,660                           | 1,201,690                        | 1,985,700                     | 1,128,370                    |
| TOTAL APPROPRIATIONS                          |                                      | 1,220,400         | 1,701,820                    | 1,283,920                           | 1,666,050                        | 2,505,380                     | 1,660,190                    |

| ACCOUNT                     | DESCRIPTION                        | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------------|------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>MUNICIPAL ROADS FUND</b> |                                    |                   |                              |                                     |                                  |                               |                              |
| <b>REVENUE</b>              |                                    |                   |                              |                                     |                                  |                               |                              |
| 204-000.000-405.000         | PROPERTY TAXES- LOCAL ROAD MILLAGE | 1,863,140         | 1,969,210                    | 1,967,750                           | 1,967,750                        | 2,034,060                     | 2,095,080                    |
| 204-000.000-695.002         | APPROPRIATION OF FUND BALANCE      | -                 | -                            | -                                   | -                                | 238,440                       | -                            |
| 204-000.000-665.000         | INTEREST INCOME                    | 66,580            | 35,000                       | 29,230                              | 35,000                           | 30,000                        | 29,000                       |
|                             | TOTAL REVENUES                     | 1,929,720         | 2,004,210                    | 1,996,980                           | 2,002,750                        | 2,302,500                     | 2,124,080                    |
| <b>APPROPRIATIONS</b>       |                                    |                   |                              |                                     |                                  |                               |                              |
| 204-850.000-964.000         | TAX TRIBUNAL REFUNDS               | 1,210             | 2,500                        | (1,050)                             | -                                | 2,500                         | 2,500                        |
| 204-966.000-995.202         | TRANSFER TO MAJOR ROADS FUND       | 1,595,650         | 360,220                      | 360,220                             | 360,220                          | 800,000                       | 1,200,000                    |
| 204-966.000-995.203         | TRANSFER TO LOCAL ROADS FUND       | 530,000           | 855,220                      | 617,040                             | 855,220                          | 1,500,000                     | 865,890                      |
|                             | TOTAL APPROPRIATIONS               | 2,126,860         | 1,217,940                    | 976,210                             | 1,215,440                        | 2,302,500                     | 2,068,390                    |

## **Other Nonmajor Governmental Funds**

Grosse Pointe Farms has three nonmajor governmental funds: the Indigent Defense Fund, Community Development Block Grant Fund, and the Senior Services Fund. These are Special Revenue Funds, meaning they account for funds that are legally required to be used for a specific purpose.

The Indigent Defense Fund accounts for state grant revenue and required local contributions used to provide legal counsel to indigent defendants in criminal cases. Expenses in this fund are for both the City of Grosse Pointe Farms Municipal Court and the Village of Grosse Pointe Shores Municipal Court. Grosse Pointe Shores provides their share of the local match requirement through quarterly billings.

The Community Development Block Grant Fund Accounts for Federal grants from the Department of Housing and Urban Development for public infrastructure, senior services, and ADA improvements. These funds are received by the City as a pass through from Wayne County. Funds for this budget year have been allocated to The Helm Senior Center and Pointe Area Assisted transportation Services (PAATS).

The Senior Services Fund is new in 2025-2026 and accounts for the revenue and expenditures from the Senior Services Millage that was passed in November 2024.

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Indigent Defense Fund**

Means of Financing:

|                              |    |               |
|------------------------------|----|---------------|
| State Grant                  | \$ | 54,360        |
| Other Revenue                | \$ | 7,200         |
| Transfer from General Fund   |    | 7,940         |
|                              |    | 7,940         |
| <br>Total Means of Financing |    | <br>\$ 69,500 |

Estimated Requirements:

|                                  |  |               |
|----------------------------------|--|---------------|
| Contractual Services             |  | 69,500        |
|                                  |  | 69,500        |
| <br>Total Estimated Requirements |  | <br>\$ 69,500 |

**Community Development Block Grant Fund**

Means of Financing:

|                              |    |               |
|------------------------------|----|---------------|
| Federal Grant                | \$ | 20,000        |
|                              |    | 20,000        |
| <br>Total Means of Financing |    | <br>\$ 20,000 |

Estimated Requirements:

|                                  |  |               |
|----------------------------------|--|---------------|
| Public Services                  |  | 20,000        |
|                                  |  | 20,000        |
| <br>Total Estimated Requirements |  | <br>\$ 20,000 |

*The Indigent Defense Fund accounts for grants received from the State of Michigan for the purpose of funding legal defense costs for those individuals unable to afford those costs personally.*

*The Community Development Block Grant Fund accounts for federal grants received from the Department of Housing and Urban Development for residential and public infrastructure improvements, senior services, and ADA improvements.*

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Senior Services Fund Fund**

Means of Financing:

|                          |                   |                          |
|--------------------------|-------------------|--------------------------|
| Property Taxes           | <u>\$ 362,650</u> |                          |
| Total Means of Financing |                   | <u><u>\$ 362,650</u></u> |

Estimated Requirements:

|                              |                |                          |
|------------------------------|----------------|--------------------------|
| Contractual Services         | <u>362,650</u> |                          |
| Total Estimated Requirements |                | <u><u>\$ 362,650</u></u> |

*The Senior Services Fund accounts for revenue & expenditures from the senior services millage.*

**INDIGENT DEFENSE FUND**

| ACCOUNT               | DESCRIPTION                       | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------|-----------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>        |                                   |                   |                              |                                     |                                  |                               |                              |
| 260-000.000-571.000   | INDIGENT DEFENSE GRANT            | 32,320            | 54,360                       | 35,830                              | 34,860                           | 54,360                        | 54,360                       |
| 260-671.000-694.000   | GROSSE POINTE SHORES CONTRIBUTION | 7,200             | 7,200                        | 3,600                               | 7,200                            | 7,200                         | 7,200                        |
| 260-000.000-699.101   | TRANSFER FROM GENERAL FUND        | 7,930             | 7,940                        | -                                   | 7,940                            | 7,940                         | 7,940                        |
|                       | TOTAL REVENUES                    | 47,450            | 69,500                       | 39,430                              | 50,000                           | 69,500                        | 69,500                       |
| <b>APPROPRIATIONS</b> |                                   |                   |                              |                                     |                                  |                               |                              |
| 260-000.000-726.000   | ADMINISTRATIVE EXPENSE            | -                 | -                            | -                                   | -                                | -                             | -                            |
| 260-000.000-757.000   | SUPPLIES                          | -                 | -                            | -                                   | -                                | -                             | -                            |
| 260-000.000-831.000   | CONTRACTUAL SERVICE               | -                 | -                            | -                                   | -                                | -                             | -                            |
| 260-000.000-836.000   | ATTORNEY FEES                     | 47,570            | 69,500                       | 39,890                              | 50,000                           | 69,500                        | 69,500                       |
|                       | TOTAL APPROPRIATIONS              | 47,570            | 69,500                       | 39,890                              | 50,000                           | 69,500                        | 69,500                       |

**COMMUNITY DEVELOPMENT BLOCK GRANT**

| ACCOUNT               | DESCRIPTION             | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/29/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------|-------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>        |                         |                   |                              |                                     |                                  |                               |                              |
| 280-501.000-530.000   | CDBG GRANT REVENUE      | 20,000            | 20,000                       | 20,000                              | 20,000                           | 20,000                        | 20,000                       |
|                       | TOTAL REVENUES          | 20,000            | 20,000                       | 20,000.00                           | 20,000                           | 20,000                        | 20,000                       |
| <b>APPROPRIATIONS</b> |                         |                   |                              |                                     |                                  |                               |                              |
| 280-806.000-811.001   | PUBLIC SERVICE CONTRACT | 20,000            | 20,000                       | -                                   | 20,000                           | 20,000                        | 20,000                       |
|                       | TOTAL APPROPRIATIONS    | 20,000            | 20,000                       | -                                   | 20,000                           | 20,000                        | 20,000                       |

**SENIOR SERVICES FUND**

| ACCOUNT               | DESCRIPTION             | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/29/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------|-------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>        |                         |                   |                              |                                     |                                  |                               |                              |
| 297-000.000-406.000   | SENIOR SERVICES MILLAGE | -                 | -                            | -                                   | -                                | 362,650                       | 371,720                      |
|                       | TOTAL REVENUES          | -                 | -                            | -                                   | -                                | 362,650                       | 371,720                      |
| <b>APPROPRIATIONS</b> |                         |                   |                              |                                     |                                  |                               |                              |
| 297-672.000-831.000   | CONTRACTUAL SERVICES    | -                 | -                            | -                                   | -                                | 362,650                       | 371,720                      |
|                       | TOTAL APPROPRIATIONS    | -                 | -                            | -                                   | -                                | 362,650                       | 371,720                      |

## **Debt Service Fund**

Debt Service Funds account for the payment of principal and interest on bonds and contracts for governmental funds. The most common type of general long-term debt accounted for in Debt Service Funds is General Obligation (GO) Bond debt. Payment of principal and interest on bonds and contracts related to enterprise funds are recorded in their respective funds.

Governments in the State of Michigan are permitted to issue debt up to the legal debt limit of 10% of state equalized value. On June 30, 2024, the City's state equalized value was \$1,200,675,523 which means our legal limit was \$120,067,552. Outstanding debt at this time was \$10,238,192 leaving a legal debt margin of 109,829,360.

The 2025-2026 budget contains the final payment on the 2015 Harbor Bond. Total principal and interest payments in the budget year total \$711,150 for governmental funds.

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Debt Service Fund**

Means of Financing:

|                            |                   |                          |
|----------------------------|-------------------|--------------------------|
| Transfer from General Fund | <u>\$ 712,150</u> |                          |
| Total Means of Financing   |                   | <u><u>\$ 712,150</u></u> |

Estimated Requirements:

|                              |              |                          |
|------------------------------|--------------|--------------------------|
| Pier Park Building Bond      | \$ -         |                          |
| Pier Park Harbor Bond        | 338,250      |                          |
| 2017 General Obligation Bond | 372,900      |                          |
| Paying Agent Fees            | <u>1,000</u> |                          |
| Total Estimated Requirements |              | <u><u>\$ 712,150</u></u> |

*The Debt Service Fund accounts for accumulation of resources and payment of general obligation bond principal and interest.*

**CITY OF GROSSE POINTE FARMS  
WATER & SEWER DEBT  
2025 - 2026**

**Summary of Outstanding Bonds and Current Requirements**

| Issue                            | Principal<br>Outstanding<br>7/1/2025 | 2025 - 2026 Requirements |                   |
|----------------------------------|--------------------------------------|--------------------------|-------------------|
|                                  |                                      | Principal                | Interest          |
| 2012 Sewer Plant Bond **         | 2,175,000                            | 250,000                  | 60,713            |
| 2014 SRF Bond                    | 90,098                               | 10,000                   | 2,127             |
| 2015 Water Improv. Bond          | 3,225,000                            | -                        | 121,265           |
| 2025 Sewer Bond                  | 11,875,000                           | -                        | 503,800           |
| <b>Total - Water &amp; Sewer</b> | <b>\$ 17,365,098</b>                 | <b>\$ 260,000</b>        | <b>\$ 687,905</b> |

**Summary of Future Requirements by Fiscal Year - Water & Sewer Fund**

| Fiscal Year<br>Ending June 30 | Principal            | Interest             | Total                |
|-------------------------------|----------------------|----------------------|----------------------|
| 2026                          | 260,000              | 687,905              | 947,905              |
| 2027                          | 605,000              | 718,980              | 1,323,980            |
| 2028                          | 635,000              | 695,542              | 1,330,542            |
| 2029                          | 695,000              | 671,585              | 1,366,585            |
| 2030                          | 785,000              | 645,602              | 1,430,602            |
| 2031                          | 795,000              | 614,852              | 1,409,852            |
| 2032                          | 835,000              | 581,277              | 1,416,277            |
| 2033                          | 870,000              | 546,052              | 1,416,052            |
| 2034                          | 610,098              | 513,326              | 1,123,424            |
| 2035                          | 645,000              | 484,400              | 1,129,400            |
| 2036-2040                     | 2,335,000            | 2,059,575            | 4,394,575            |
| 2041-2045                     | 2,975,000            | 1,528,225            | 4,503,225            |
| 2046-2050                     | 4,330,000            | 737,781              | 5,067,781            |
| 2051                          | 990,000              | 22,275               | 1,012,275            |
|                               | <b>\$ 17,365,098</b> | <b>\$ 10,507,377</b> | <b>\$ 27,872,475</b> |

**DEBT SERVICE FUND**

| ACCOUNT                                       | DESCRIPTION                | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/29/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---|----------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>                                |                            |                   |                              |                                     |                                  |                               |                              |
| <b>Dept 000.000 - OTHER FINANCING SOURCES</b> |                            |                   |                              |                                     |                                  |                               |                              |
| 301-695.000-699.101                           | TRANSFER FROM GENERAL FUND | 915,220           | 938,590                      | 874,450                             | 938,320                          | 712,150                       | 387,300                      |
|   | TOTAL REVENUES             | 915,220           | 938,590                      | 874,450                             | 938,320                          | 712,150                       | 387,300                      |
| <b>APPROPRIATIONS</b>                         |                            |                   |                              |                                     |                                  |                               |                              |
| <b>Dept 905.000 - DEBT SERVICE</b>            |                            |                   |                              |                                     |                                  |                               |                              |
| 301-905.000-991.000                           | PRINCIPAL                  | 742,500           | 792,500                      | 792,500                             | 792,500                          | 595,000                       | 290,000                      |
| 301-905.000-995.000                           | INTEREST                   | 171,970           | 145,070                      | 138,550                             | 145,070                          | 116,150                       | 96,800                       |
| 301-905.000-993.001                           | PAYING AGENT FEES          | 750               | 1,000                        | -                                   | 750                              | 1,000                         | 500                          |
|   | TOTAL APPROPRIATIONS       | 915,220           | 938,570                      | 931,050                             | 938,320                          | 712,150                       | 387,300                      |

**CITY OF GROSSE POINTE FARMS  
WATER & SEWER DEBT  
2025 - 2026**

**Summary of Outstanding Bonds and Current Requirements**

| Issue                            | Principal<br>Outstanding<br>7/1/2025 | 2025 - 2026 Requirements |                   |
|----------------------------------|--------------------------------------|--------------------------|-------------------|
|                                  |                                      | Principal                | Interest          |
| 2012 Sewer Plant Bond **         | 2,175,000                            | 250,000                  | 60,713            |
| 2014 SRF Bond                    | 90,098                               | 10,000                   | 2,127             |
| 2015 Water Improv. Bond          | 3,225,000                            | -                        | 121,265           |
| <b>Total - Water &amp; Sewer</b> | <b>\$ 5,490,098</b>                  | <b>\$ 260,000</b>        | <b>\$ 184,105</b> |

**Summary of Future Requirements by Fiscal Year - Water & Sewer Fund**

| Fiscal Year<br>Ending June 30 | Principal           | Interest            | Total               |
|-------------------------------|---------------------|---------------------|---------------------|
| 2026                          | 260,000             | 184,105             | 444,105             |
| 2027                          | 535,000             | 171,480             | 706,480             |
| 2028                          | 545,000             | 152,842             | 697,842             |
| 2029                          | 580,000             | 135,035             | 715,035             |
| 2030                          | 585,000             | 118,502             | 703,502             |
| 2031                          | 595,000             | 99,752              | 694,752             |
| 2032                          | 635,000             | 78,177              | 713,177             |
| 2033                          | 650,000             | 55,552              | 705,552             |
| 2034                          | 360,098             | 36,926              | 397,024             |
| 2035                          | 365,000             | 22,500              | 387,500             |
| 2036                          | 380,000             | 7,600               | 387,600             |
|                               | <b>\$ 5,490,098</b> | <b>\$ 1,062,471</b> | <b>\$ 6,552,569</b> |

\* This bond issue pays for \$1,500,000 in Water & Sewer Fund Improvements (Proprietary Fund Type).

\*\* This bond issue pays for \$4,500,000 in Sewage Treatment Plant improvements (Proprietary Fund Type)

Does not include 2025 Sewer Improvement Bonds to be issued May 2025

## **Internal Service Funds**

An Internal Service fund is a fund that predominantly provides benefits, goods, or services to other funds, departments, or agencies of government on a cost-reimbursement basis. The City of Grosse Pointe Farms has two internal service funds: the Healthcare Retention Fund and the Workers' Compensation Retention Fund.

### **Healthcare Retention Fund**

The Healthcare Retention Fund records expenses for self-insured health insurance benefits for active employees and pre-Medicare retirees. Departments are charged illustrative rates based on insured employees in the department. The primary reason for this fund is to ease the volatility of self-insured healthcare cost on departmental budgets.

For 2024-2025 illustrative rates have been increased by 5% to bring them in line with current projected healthcare costs provided by our insurance consultant. Total healthcare costs are estimated to be \$3.1 Million.

### **Workers' Compensation Retention Fund**

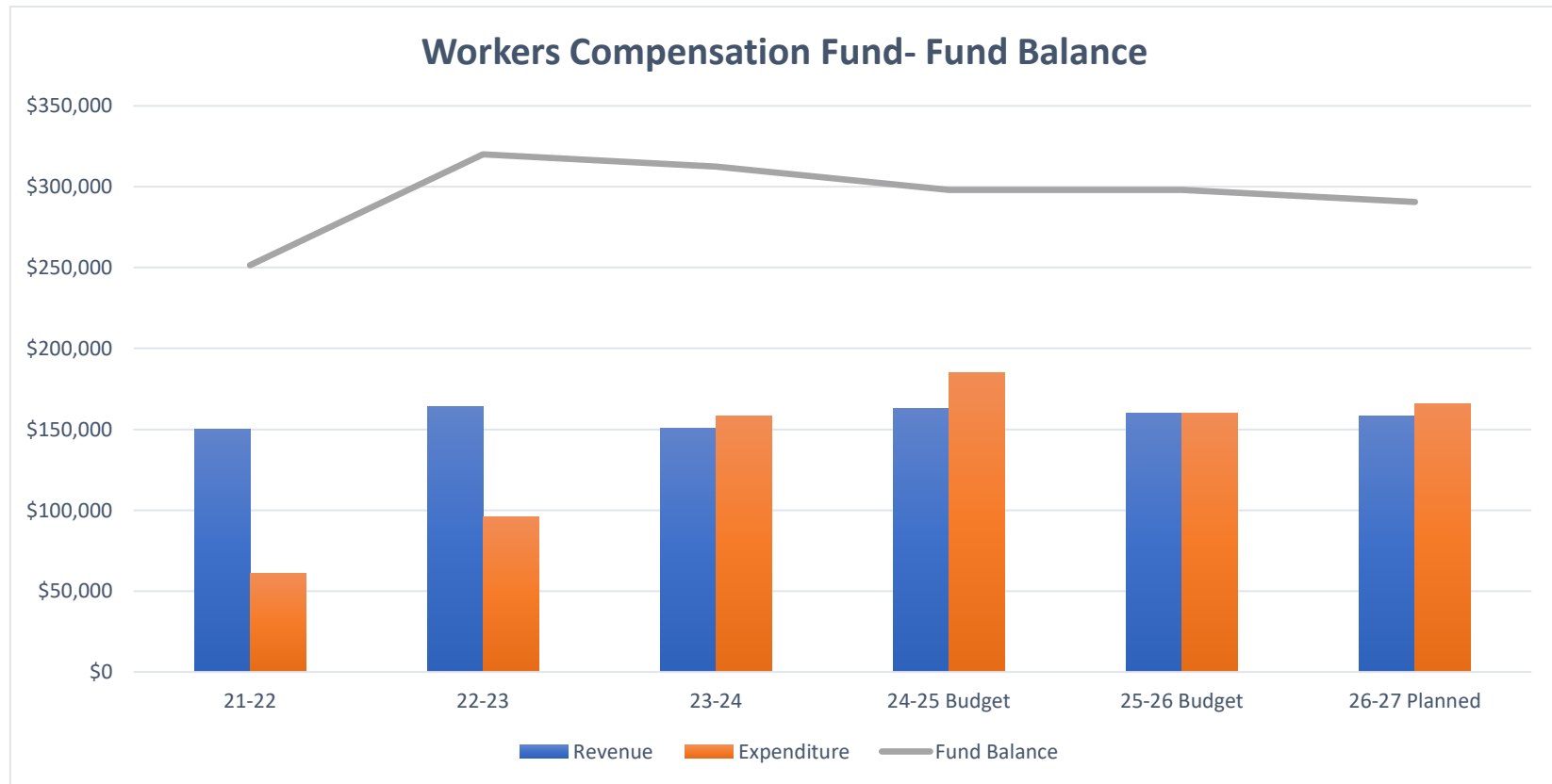
The City is self-insured for workers' compensation claims. Under the program the City is held liable for the first \$400,000 of any occurrence. The City has purchased excess insurance to cover claims greater than \$400,000. Revenue is received in this fund through a transfer from the General Fund.

# City of Grosse Pointe Farms 2025-2026 Budget

## Statement of Revenues, Expenditures, and Changes in Fund Balance Workers Compensation Fund

| Description                           | Actual<br>2022-2023 | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|---------------------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Revenues                              | 150,000             | 164,169             | 150,750             | 163,000                | 160,000             | 158,500              |
| Expenditures                          | 60,927              | 95,626              | 158,430             | 185,000                | 160,000             | 166,000              |
| Revenues over (under)<br>Expenditures | 89,073              | 68,543              | (7,680)             | (22,000)               | -                   | (7,500)              |
| Beginning Fund Balance                | 162,427             | 251,500             | 320,043             | 320,043                | 298,043             | 298,043              |
| Ending Fund Balance                   | <u>251,500</u>      | <u>320,043</u>      | <u>312,363</u>      | <u>298,043</u>         | <u>298,043</u>      | <u>290,543</u>       |

|  |      |      |      |      |      |      |
|--|------|------|------|------|------|------|
| Fund Balance as Percent<br>of Expenditures | 413% | 335% | 197% | 161% | 186% | 175% |
|--|------|------|------|------|------|------|

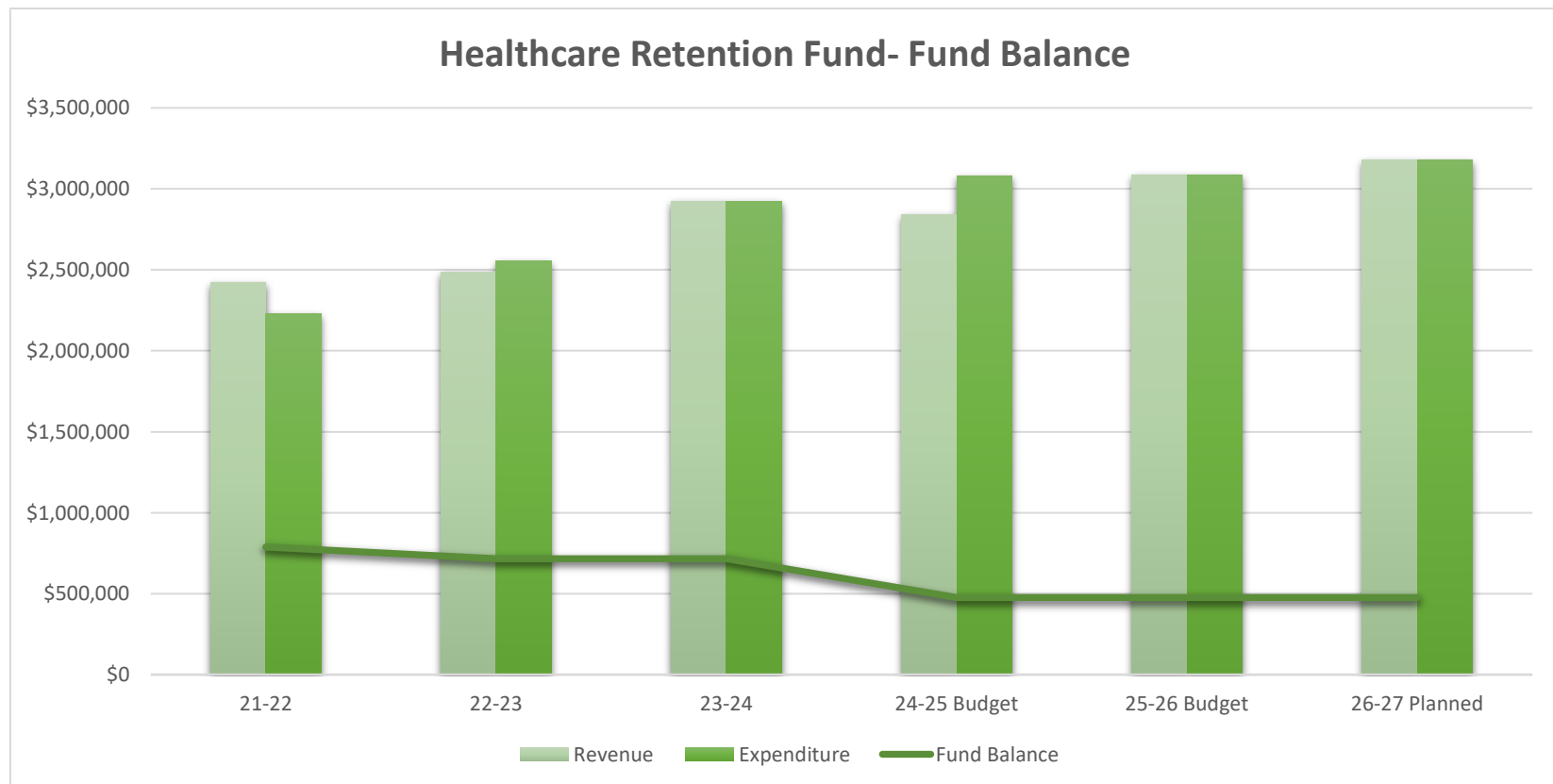


# City of Grosse Pointe Farms 2025-2026 Budget

## Statement of Revenues, Expenditures, and Changes in Fund Balance Healthcare Retention Fund

| Description                           | Actual<br>2022-2023 | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|---------------------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Revenues                              | 2,423,626           | 2,484,891           | 2,925,200           | 2,839,860              | 3,088,580           | 3,179,930            |
| Expenditures                          | 2,227,378           | 2,556,230           | 2,925,200           | 3,080,210              | 3,088,580           | 3,179,930            |
| Revenues over (under)<br>Expenditures | 196,248             | (71,339)            | -                   | (240,350)              | -                   | -                    |
| Beginning Fund Balance                | 591,993             | 788,241             | 716,902             | 716,902                | 476,552             | 476,552              |
| Ending Fund Balance                   | <u>788,241</u>      | <u>716,902</u>      | <u>716,902</u>      | <u>476,552</u>         | <u>476,552</u>      | <u>476,552</u>       |

|  |     |     |     |     |     |     |
|--|-----|-----|-----|-----|-----|-----|
| Fund Balance as Percent<br>of Expenditures | 35% | 28% | 25% | 15% | 15% | 15% |
|--|-----|-----|-----|-----|-----|-----|



### WORKERS COMPENSATION RETENTION FUND

| ACCOUNT             | DESCRIPTION                   | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/29/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---------------------|-------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>      |                               |                   |                              |                                     |                                  |                               |                              |
| 632-000.000-665.000 | INTEREST INCOME               | 14,170            | 750                          | 8,820                               | 13,000                           | 10,000                        | 8,500                        |
| 632-000.000-699.101 | TRANSFER FROM GENERAL FUND    | 150,000           | 150,000                      | 75,000                              | 150,000                          | 150,000                       | 150,000                      |
| 636-000.000-695.002 | APPROPRIATION OF FUND BALANCE | -                 | 7,680                        | -                                   | 22,000                           | -                             | 7,500                        |
|                     | TOTAL REVENUES                | 164,170           | 158,430                      | 83,820                              | 185,000                          | 160,000                       | 166,000                      |

|                       |                       |         |         |         |         |         |         |
|-----------------------|-----------------------|---------|---------|---------|---------|---------|---------|
| <b>APPROPRIATIONS</b> |                       |         |         |         |         |         |         |
| 632-850.000-831.000   | CONTRACTURAL SERVICES | 102,770 | 118,430 | 106,770 | 105,000 | 120,000 | 126,000 |
| 632-850.000-837.002   | INSURANCE- COMP.      | (7,150) | 40,000  | 52,570  | 80,000  | 40,000  | 40,000  |
|                       | TOTAL APPROPRIATIONS  | 95,620  | 158,430 | 159,340 | 185,000 | 160,000 | 166,000 |

### HEALTHCARE RETENTION FUND

| ACCOUNT             | DESCRIPTION                   | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/29/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|---------------------|-------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>      |                               |                   |                              |                                     |                                  |                               |                              |
| 633-000.000-665.000 | INTEREST INCOME               | 33,810            | 15,000                       | 8,750                               | 16,000                           | 10,000                        | 9,000                        |
| 633-000.000-672.000 | ILLUSTRATIVE PREMIUMS         | 1,738,460         | 2,086,080                    | 1,290,830                           | 1,995,500                        | 2,111,700                     | 2,175,050                    |
| 633-000.000-672.005 | RETIREE ILLUSTRATIVE PREMIUMS | 712,620           | 824,120                      | 520,740                             | 828,360                          | 966,880                       | 995,880                      |
| 633-000.000-699.101 | TRANSFER FROM GENERAL FUND    | -                 | -                            | -                                   | -                                | -                             | -                            |
|                     | TOTAL REVENUES                | 2,484,890         | 2,925,200                    | 1,820,320                           | 2,839,860                        | 3,088,580                     | 3,179,930                    |

|                       |                                   |           |           |           |           |           |           |
|-----------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>APPROPRIATIONS</b> |                                   |           |           |           |           |           |           |
| 633-850.000-716.100   | PRESCRIPTION DRUG COVERAGE        | 1,000     | -         | -         | -         | -         | -         |
| 633-850.000-718.000   | INSURANCE/HOSPITAL                | 2,533,510 | 2,903,000 | 2,170,030 | 3,058,980 | 3,065,680 | 3,156,530 |
| 633-850.000-718.002   | OPTICAL INSURANCE                 | 11,600    | 12,000    | 7,450     | 11,100    | 12,600    | 13,000    |
| 633-850.000-718.003   | LIFE INSURANCE                    | 10,120    | 10,200    | 6,550     | 10,130    | 10,300    | 10,400    |
| 633-850.000-718.004   | OTHER EMPLOYEE INSURANCE BENEFITS | -         | -         | -         | -         | -         | -         |
|                       | TOTAL APPROPRIATIONS              | 2,556,230 | 2,925,200 | 2,184,030 | 3,080,210 | 3,088,580 | 3,179,930 |

## **Capital Projects Fund**

The Capital Projects Fund is used to account for major developments, land acquisitions, facility improvements, and vehicle and equipment purchases. The fund is used to set aside funds dedicated to specific projects or purchases to ensure the funds are used for the intended purpose. The primary sources of revenue for the Capital Projects Fund are General Fund transfers, grants, and donations.

The City annually develops a Five-Year Capital Improvement Plan that identifies projects and equipment needs for the future. The plan is Appendix A to the budget document.

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Capital Projects Fund**

Means of Financing:

|                               |             |             |
|-------------------------------|-------------|-------------|
| Transfer from General Fund    | \$1,522,500 |             |
| Interest Income               | 65,000      |             |
| Donations                     | 25,000      |             |
| Appropriation of Fund Balance | 56,250      |             |
|                               | 56,250      |             |
| Total Means of Financing      |             | \$1,668,750 |

Estimated Requirements:

Capital Outlay:

|   |           |             |
|---|-----------|-------------|
| Sidewalk Repairs                                  | \$200,000 |             |
| Technology Equipment - City Hall & Administration | \$20,000  |             |
| Vehicles & Equipment - Public Safety - Police     | 358,220   |             |
| Vehicles & Equipment - Public Safety - Fire       | 147,180   |             |
| Vehicles & Equipment - Public Works               | 228,050   |             |
| Vehicles & Equipment - Pier Park                  | 36,300    |             |
| Improvements - Public Works                       | 40,000    |             |
| Improvements - Pier Park                          | 239,000   |             |
| City Hall Building Improvement Reserve            | 100,000   |             |
| Hill Streetscape Improvements                     | 100,000   |             |
| Various Projects                                  | 200,000   |             |
|   | 200,000   |             |
| Total Estimated Requirements                      |           | \$1,668,750 |

*The Capital Projects Fund is used to account for the development of capital facilities and acquisition of equipment, other than that financed by the operations of the proprietary funds.*

**CAPITAL REQUEST SUMMARY**

| Fiscal Year   | Funding Source  | Category            | Description - Include detail and justification for new or replacement equipment. Denote new equipment as (N) and replacement equipment as ( R) | New (N) or Replacement ( R) | 2025-2026           | Total by Dept.      |                     |
|---|-----------------|---------------------|--|-----------------------------|---------------------|---------------------|---------------------|
| Multiple  | GENERAL GOVT    | BUILDING            | City Hall Improvement fund   |                             | \$ 100,000          | \$ 320,000          |                     |
| Multiple  | GENERAL GOVT    | CONTINGENCY         | Various Projects - Contingency   |                             | \$ 200,000          |                     |                     |
| Multiple  | GENERAL GOVT    | EQUIPMENT           | Technology Upgrades- VC3   | R                           | \$ 20,000           |                     |                     |
| Multiple  | POLICE          | EQUIPMENT           | Body Camera & Dash Camera Replacement Program  | R                           | \$ 32,820           | \$ 358,220          |                     |
| 2025-26   | POLICE          | EQUIPMENT           | (5) Prep Radios  | R                           | \$ 39,000           |                     |                     |
| 2025-26   | POLICE          | EQUIPMENT           | (4) Motorola Patrol Car Radios   | R                           | \$ 28,000           |                     |                     |
| 2025-26   | POLICE          | EQUIPMENT           | (2) LPR Cameras  | N                           | \$ 17,800           |                     |                     |
| 2025-26   | POLICE          | EQUIPMENT           | DJI Matrice Drone  | R                           | \$ 14,600           |                     |                     |
| 2025-26   | POLICE          | EQUIPMENT           | Station Security Video System Expansion  | R                           | \$ 7,000            |                     |                     |
| 2025-26   | POLICE          | VEHICLES            | Replace 2 Police Patrol Vehicle  | R                           | \$ 134,000          |                     |                     |
| 2025-26   | POLICE          | VEHICLES            | Replace K9 Vehicle   | R                           | \$ 85,000           |                     |                     |
| Multiple  | FIRE            | EQUIPMENT           | Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2026 = 4 sets; FYE 2027 = 2 sets; FYE 2028 = 2 sets; FYE 2029= 3 sets)     | R                           | \$ 27,180           | \$ 147,180          |                     |
| Multiple  | FIRE            | VEHICLES            | Fire Apparatus replacement fund  | R                           | \$ 100,000          |                     |                     |
| Multiple  | FIRE            | VEHICLES            | Fire Apparatus repair fund   | R                           | \$ 20,000           |                     |                     |
| Multiple  | PUBLIC WORKS    | BUILDING & LAND IMP | Public Works Building Improvement Fund   | R                           | \$ 40,000           | \$ 268,050          |                     |
| 2025-26   | PUBLIC WORKS    | EQUIPMENT           | Hotsy Pressure Washer  | N                           | \$ 9,650            |                     |                     |
| 2025-26   | PUBLIC WORKS    | EQUIPMENT           | Yale Hi-Lo   | R                           | \$ 15,000           |                     |                     |
| 2025-26   | PUBLIC WORKS    | VEHICLES            | (2) Avant Sidewalk Tractors  | R                           | \$ 203,400          |                     |                     |
| 2025-26   | PARKS & REC     | BUILDING & LAND IMP | Resurface Wood Floors Community Building   | R                           | \$ 25,000           |                     |                     |
| 2025-26   | PARKS & REC     | BUILDING & LAND IMP | Piargola for Pickle Ball Courts  | N                           | \$ 64,000           |                     |                     |
| 2025-26   | PARKS & REC     | BUILDING & LAND IMP | Replace Railing & Roof on Patio  | R                           | \$ 100,000          |                     |                     |
| 2025-26   | PARKS & REC     | BUILDING & LAND IMP | Replace Wood on Docs & Finger Piers  | R                           | \$ 42,000           |                     |                     |
| 2025-26   | PARKS & REC     | BUILDING & LAND IMP | Veranda Furniture Cushions   | R                           | \$ 8,000            | \$ 275,300          |                     |
| 2025-26   | PARKS & REC     | EQUIPMENT           | (8) Motorola Radios  | R                           | \$ 23,330           |                     |                     |
| 2025-26   | PARKS & REC     | EQUIPMENT           | Blower for Tractor   | R                           | \$ 5,970            |                     |                     |
| 2025-26   | PARKS & REC     | EQUIPMENT           | Camera Upgrades  | R                           | \$ 7,000            |                     |                     |
| Multiple  | PUBLIC SERVICES | BUILDING & LAND IMP | Hill Streetscape Improvements including Richard Park   | R                           | \$ 100,000          |                     | \$ 300,000          |
| Multiple  | PUBLIC SERVICES | SIDEWALKS           | Locations to be determined based on identification of immediate Hazard, complaints, C of O and Pedestrian inspections.                         | R                           | \$ 200,000          |                     |                     |
| <b>TOTAL CAPITAL PROJECTS FUND</b>                          |                 |                     |  |                             | <b>\$ 1,668,750</b> |                     | <b>\$ 1,668,750</b> |
| Multiple  | PUBLIC SERVICES | ROADS               | Miscellaneous Curb and Concrete Repairs  |                             | \$ 100,000          |                     | \$ 3,320,670        |
| Multiple  | PUBLIC SERVICES | ROADS               | Resurfacing - see attached   |                             | \$ 3,020,670        |                     |                     |
| Multiple  | PUBLIC SERVICES | ROADS               | Patch & Overband Seal - see attached   |                             | \$ 100,000          |                     |                     |
| Multiple  | PUBLIC SERVICES | ROADS               | Joint & Crack Seal - see attached  |                             | \$ 100,000          |                     |                     |
| <b>TOTAL ROAD PROJECTS - MAJOR &amp; LOCAL STREET FUNDS</b> |                 |                     |  |                             | <b>\$ 3,320,670</b> | <b>\$ 3,320,670</b> |                     |

**CAPITAL PROJECTS FUND**

| ACCOUNT               | DESCRIPTION                   | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------|-------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>        |                               |                   |                              |                                     |                                  |                               |                              |
| 401-000.000-532.000   | FEDERAL GRANTS                | 45,600            | -                            | -                                   | -                                | -                             | -                            |
| 401-000.000-569.000   | STATE GRANTS                  | 1,109,140         | -                            | -                                   | 90,860                           | -                             | -                            |
| 401-000.000-665.000   | INTEREST INCOME               | 126,420           | 45,000                       | 63,130                              | 70,000                           | 65,000                        | 60,000                       |
| 401-000.000-673.500   | PROCEEDS FROM SALE OF ASSETS  | -                 | 15,000                       | -                                   | -                                | -                             | -                            |
| 401-000.000-694.000   | DONATIONS                     | 103,840           | -                            | 2,600                               | 3,300                            | 25,000                        | -                            |
| 401-000.000-695.002   | APPROPRIATION OF FUND BALANCE | -                 | 211,400                      | -                                   | -                                | 56,250                        | -                            |
| 401-000.000-699.101   | TRANSFER FROM GENERAL FUND    | 1,473,000         | 1,550,370                    | 775,180                             | 1,550,370                        | 1,522,500                     | 1,851,880                    |
|                       | TOTAL REVENUES                | 2,858,000         | 1,821,770                    | 840,910                             | 1,714,530                        | 1,668,750                     | 1,911,880                    |
| <b>APPROPRIATIONS</b> |                               |                   |                              |                                     |                                  |                               |                              |
| 401-890.000-941.000   | CONTINGENCY                   | -                 | 200,000                      | -                                   | -                                | 200,000                       | 295,060                      |
| 401-900.000-967.002   | HILL STREETScape IMPROVEMENTS | 97,500            | 25,000                       | 47,980                              | 47,980                           | 100,000                       | 25,000                       |
| 401-900.000-974.001   | PIER PK CAPITAL PROJECTS      | 353,140           | 30,000                       | 62,740                              | 50,000                           | 239,000                       | 515,000                      |
| 401-900.000-974.002   | PROJECT COSTS - PARKING LOTS  | 34,980            | 100,000                      | 181,220                             | 181,220                          | -                             | -                            |
| 401-900.000-974.004   | SIDEWALK REPAIRS              | 118,650           | 200,000                      | 32,880                              | 200,000                          | 200,000                       | 200,000                      |
| 401-900.000-974.005   | CAPITAL - PUBLIC WORKS        | 2,950             | 40,000                       | 17,090                              | 18,000                           | 40,000                        | 40,000                       |
| 401-900.000-974.009   | SHORELINE PROJECT             | 1,095,780         | -                            | 73,910                              | 73,910                           | -                             | -                            |
| 401-900.000-975.002   | BUILDINGS - CITY HALL IMP.    | 177,660           | 100,000                      | 95,040                              | 128,000                          | 100,000                       | 100,000                      |
| 401-900.000-977.000   | OFFICE TECHNOLOGY/INTERNET    | 60,090            | 25,000                       | -                                   | -                                | 20,000                        | 20,000                       |
| 401-900.000-979.000   | EQUIPMENT-PUBLIC SAFETY       | 21,820            | 103,000                      | 32,820                              | 85,000                           | 139,220                       | 53,820                       |
| 401-900.000-979.002   | EQUIPMENT - FIRE DIVISION     | 28,080            | 57,670                       | 22,980                              | 50,000                           | 27,180                        | 30,000                       |
| 401-900.000-979.003   | EQUIPMENT - PUBLIC WORKS      | 191,270           | -                            | -                                   | -                                | 24,650                        | -                            |
| 401-900.000-979.004   | EQUIPMENT - PIER PARK         | 70,180            | 70,100                       | -                                   | 70,100                           | 36,300                        | 50,000                       |
| 401-900.000-980.000   | OFFICE EQUIPMENT & FURNITURE  | -                 | 20,000                       | -                                   | -                                | -                             | -                            |
| 401-900.000-981.000   | K9 PROGRAM                    | -                 | -                            | -                                   | -                                | 85,000                        | -                            |
| 401-900.000-981.001   | VEHICLES - PUBLIC SAFETY      | -                 | 196,000                      | 147,480                             | 160,000                          | 134,000                       | 193,000                      |
| 401-900.000-981.002   | VEHICLES - FIRE DIVISION      | -                 | 120,000                      | -                                   | -                                | 120,000                       | 120,000                      |
| 401-900.000-981.003   | VEHICLES - PUBLIC WORKS       | 49,630            | 535,000                      | 557,940                             | 557,940                          | 203,400                       | 270,000                      |
| 401-900.000-981.005   | VEHICLES- ADMIN               | 47,450            | -                            | -                                   | -                                | -                             | -                            |
| 401-966.000-995.592   | TRANSFER- WATER FUND          | -                 | -                            | -                                   | -                                | -                             | -                            |
|                       | TOTAL APPROPRIATIONS          | 2,349,180         | 1,821,770                    | 1,272,080                           | 1,622,150                        | 1,668,750                     | 1,911,880                    |

## **Enterprise Funds**

Enterprise Funds are used to account for operations that are similar to a private business. The intention is that the cost of providing the goods or services to the residents will be financed through user fee charges.

Grosse Pointe Farms operates two enterprise funds: the Water and Sewer Fund and the Recycling Fund. Revenue for both funds is received from user fees charged to residents on bimonthly utility bills.

The Water and Sewer Fund accounts for expenses to run the water treatment plant which provides water to residents of Grosse Pointe Farms and the City of Grosse Pointe. This fund also accounts for capital improvements including water main replacements and lead service line replacements as well as sewage treatment costs charged by the Great Lakes Water Authority.

The Recycling Fund accounts for the expenses to provide curbside recycling to residents. Users are charged a \$12 fee on bimonthly water bills to recoup the cost of providing this service.

**CITY OF GROSSE POINTE FARMS  
BUDGET SUMMARY  
2025 - 2026**

**Recycling Program Fund**

Means of Financing:

|                          |               |                          |
|--------------------------|---------------|--------------------------|
| Charges for Service      | \$ 291,200    |                          |
| Other Revenue            | <u>10,350</u> |                          |
| Total Means of Financing |               | <u><u>\$ 301,550</u></u> |

Estimated Requirements:

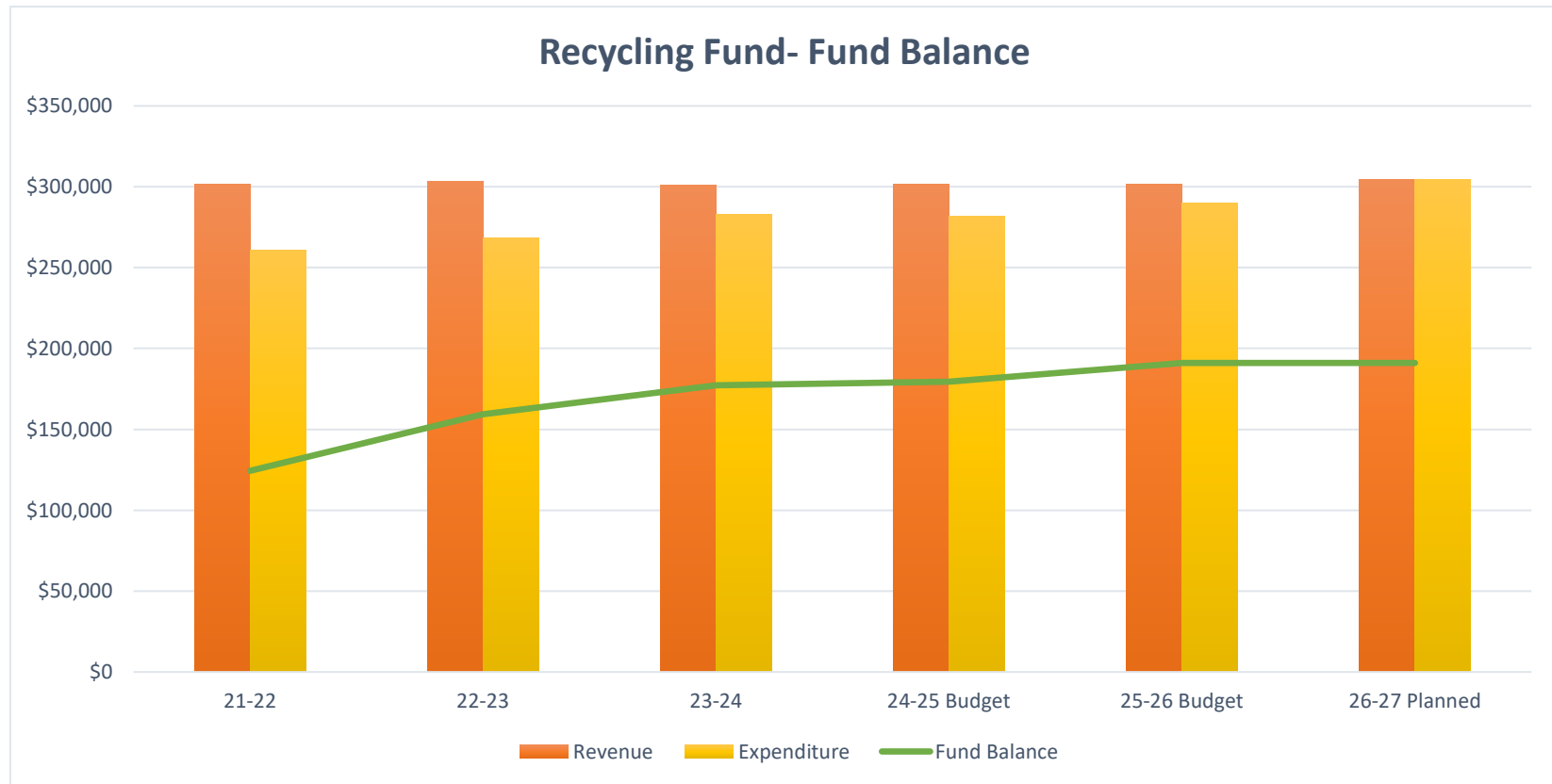
|                              |                |                          |
|------------------------------|----------------|--------------------------|
| Supplies & Materials         | \$ 4,500       |                          |
| Other Services & Charges     | <u>285,480</u> |                          |
| Total Estimated Requirements |                | <u><u>\$ 289,980</u></u> |

# City of Grosse Pointe Farms 2025-2026 Budget

## Statement of Revenues, Expenditures, and Changes in Fund Balance Recycling Fund

| Description                           | Actual<br>2022-2023 | Actual<br>2023-2024 | Budget<br>2024-2025 | Projected<br>2024-2025 | Budget<br>2025-2026 | Planned<br>2026-2027 |
|---------------------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------------|
| Revenues                              | 301,731             | 303,315             | 300,850             | 301,850                | 301,550             | 304,260              |
| Expenditures                          | 260,630             | 268,232             | 283,070             | 281,800                | 289,980             | 304,260              |
| Revenues over (under)<br>Expenditures | 41,101              | 35,083              | 17,780              | 20,050                 | 11,570              | -                    |
| Beginning Fund Balance                | 83,267              | 124,368             | 159,451             | 159,451                | 179,501             | 191,071              |
| Ending Fund Balance                   | <u>124,368</u>      | <u>159,451</u>      | <u>177,231</u>      | <u>179,501</u>         | <u>191,071</u>      | <u>191,071</u>       |

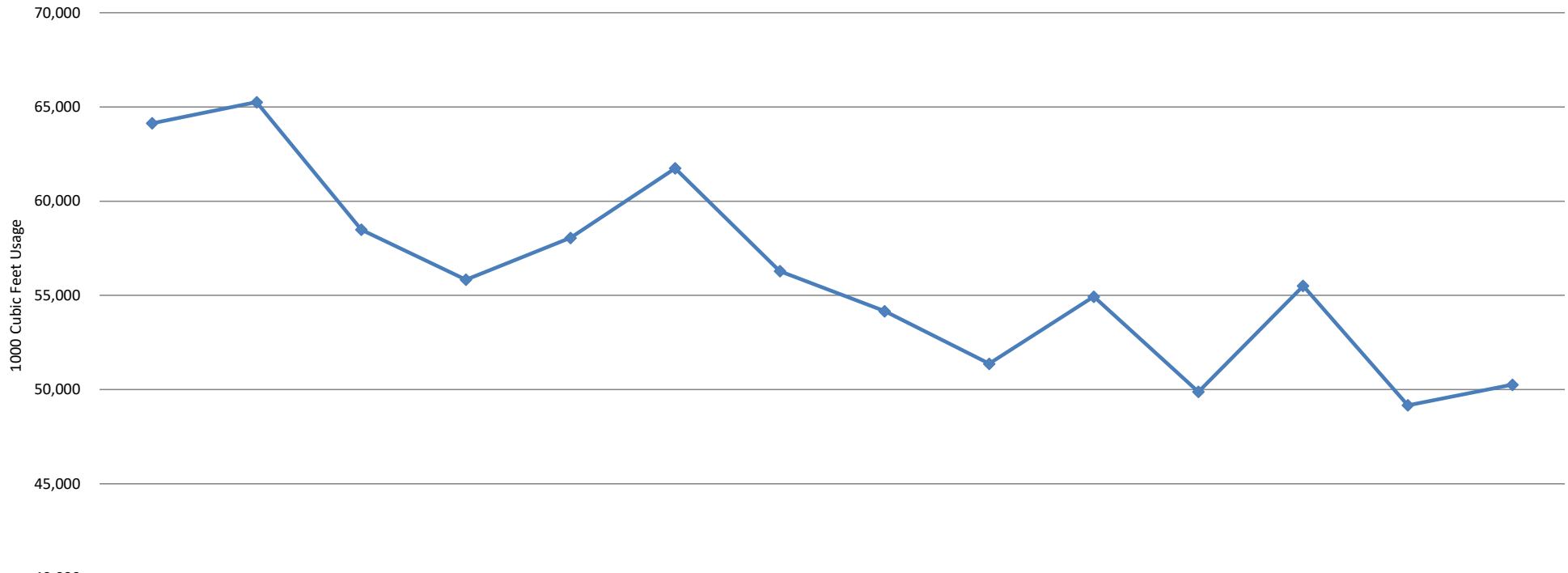
|  |     |     |     |     |     |     |
|--|-----|-----|-----|-----|-----|-----|
| Fund Balance as Percent<br>of Expenditures | 48% | 59% | 63% | 64% | 66% | 63% |
|--|-----|-----|-----|-----|-----|-----|



**RECYCLING FUND**

| ACCOUNT               | DESCRIPTION                    | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|-----------------------|--------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>        |                                |                   |                              |                                     |                                  |                               |                              |
| 226-000.000-617.001   | CHARGES FOR SERVICE- RECYCLING | 291,440           | 291,200                      | 194,320                             | 291,200                          | 291,200                       | 294,410                      |
| 226-000.000-635.000   | PENALTIES                      | 5,370             | 4,650                        | 3,420                               | 4,650                            | 4,650                         | 4,650                        |
| 226-000.000-665.000   | INTEREST INCOME                | 1,820             | 1,000                        | 1,240                               | 1,500                            | 1,200                         | 700                          |
| 226-000.000-694.000   | RECYCLE BIN SALES              | 4,680             | 4,000                        | 2,880                               | 4,500                            | 4,500                         | 4,500                        |
|                       | TOTAL REVENUES                 | 303,310           | 300,850                      | 201,860                             | 301,850                          | 301,550                       | 304,260                      |
| <b>APPROPRIATIONS</b> |                                |                   |                              |                                     |                                  |                               |                              |
| 226-523.000-757.000   | SUPPLIES                       | 880               | 5,300                        | -                                   | 4,500                            | 4,500                         | 4,500                        |
| 226-523.000-829.000   | CONTRACTUAL SERV.- RECYCLING   | 267,350           | 277,770                      | 184,190                             | 277,300                          | 285,480                       | 299,760                      |
|                       | TOTAL APPROPRIATIONS           | 268,230           | 283,070                      | 184,190                             | 281,800                          | 289,980                       | 304,260                      |

### City of Grosse Pointe Farms Actual/Estimated Water Consumption



|         | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25E |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| Series1 | 64,132  | 65,257  | 58,484  | 55,834  | 58,049  | 61,742  | 56,283  | 54,161  | 51,369  | 54,931  | 49,882  | 55,504  | 49,168  | 50,256   |

*Note: Original estimate for 2024-25 consumption = 50,700,000. Revised estimate = 50,200,000 based on 7 months actual usage.*

**Estimate used for 2025-26 budgeting purposes = 50,300,000**

CITY OF GROSSE POINTE FARMS  
ESTIMATED WATER CONSUMPTION

|           | 2016   | 2017       | 2018       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025           | USING 6-YEAR<br>AVERAGE                     | USING 5-YEAR<br>AVERAGE |             |
|-----------|--|------------|------------|------------|------------|------------|------------|------------|----------------|---|-------------------------|-------------|
|           | ACTUAL   | ACTUAL     | ACTUAL     | ACTUAL     | ACTUAL     | ACTUAL     | ACTUAL     | ACTUAL     | ACTUAL TO DATE | 2026<br>ESTIMATE**                          | 2026<br>ESTIMATE***     |             |
| JULY      | 5,640,600  | 9,217,900  | 6,526,300  | 4,974,300  | 7,631,900  | 6,896,900  | 6,914,800  | 7,287,400  | 6,393,800      | 6,683,200                                   | 7,025,000               |             |
| AUGUST    | 7,097,300  | 9,391,100  | 7,484,000  | 7,442,000  | 7,704,400  | 5,619,600  | 7,634,200  | 5,182,900  | 5,764,100      | 6,557,900                                   | 6,381,000               |             |
| SEPTEMBER | 8,409,914  | 9,498,800  | 8,061,400  | 8,041,500  | 7,583,400  | 7,259,400  | 8,720,200  | 6,577,700  | 6,740,000      | 7,487,000                                   | 7,376,100               |             |
| OCTOBER   | 6,668,500  | 5,974,100  | 5,931,600  | 5,363,300  | 5,826,900  | 5,220,500  | 5,912,000  | 5,404,504  | 5,280,500      | 5,501,300                                   | 5,528,900               |             |
| NOVEMBER  | 5,408,252  | 5,198,900  | 5,165,600  | 3,975,300  | 3,949,300  | 3,945,700  | 4,335,100  | 4,207,600  | 4,554,100      | 4,161,200                                   | 4,198,400               |             |
| DECEMBER  | 3,291,110  | 3,079,500  | 3,465,500  | 2,922,200  | 2,854,400  | 2,746,600  | 2,884,900  | 2,844,700  | 2,833,508      | 2,847,700                                   | 2,832,800               |             |
| JANUARY   | 3,160,400  | 3,315,000  | 2,784,600  | 2,848,400  | 2,800,700  | 2,837,300  | 2,836,400  | 2,782,800  | 2,422,300      | 2,754,700                                   | 2,735,900               |             |
| FEBRUARY  | 3,031,600  | 3,004,600  | 3,533,300  | 2,921,300  | 2,772,100  | 2,807,100  | 2,684,500  | 2,616,108  | 3,101,400 E    | 2,817,100                                   | 2,796,200               |             |
| MARCH     | 3,456,100  | 2,468,100  | 2,816,300  | 2,920,500  | 2,685,800  | 2,580,900  | 2,528,200  | 2,546,600  | 2,713,900 E    | 2,662,700                                   | 2,611,100               |             |
| APRIL     | 2,869,400  | 2,657,300  | 2,936,000  | 2,274,700  | 2,727,300  | 2,512,200  | 2,542,200  | 2,356,107  | 2,662,100 E    | 2,512,400                                   | 2,560,000               |             |
| MAY       | 3,483,600  | 3,352,900  | 2,919,500  | 3,066,600  | 3,363,200  | 3,210,000  | 3,331,500  | 3,008,100  | 3,286,900 E    | 3,211,100                                   | 3,239,900               |             |
| JUNE      | 5,532,000  | 4,583,300  | 4,658,400  | 4,618,500  | 5,031,200  | 4,246,500  | 5,180,000  | 4,353,910  | 4,503,800 E    | 4,655,700                                   | 4,663,100               |             |
|           | 58,048,776   | 61,741,500 | 56,282,500 | 51,368,600 | 54,930,600 | 49,882,700 | 55,504,000 | 49,168,429 | 50,256,408     | 51,852,000                                  | 51,948,400              |             |
|           | <i>DUE TO DOWNWARD USAGE TREND - REDUCE ESTIMATE BY 3%</i> |            |            |            |            |            |            |            |                |   | (1,555,560)             | (1,558,452) |
|           |  |            |            |            |            |            |            |            |                | 50,296,440                                  | 50,389,948              |             |
|           |  |            |            |            |            |            |            |            |                | <i>use lower of the 2 estimates</i>         |                         |             |
|           |  |            |            |            |            |            |            |            |                | <b>ESTIMATE FOR RATE SETTING 50,300,000</b> |                         |             |

E= Estimated

\*As estimated during the prior year rate setting process

\*\*Estimate for 2025-2026 is the average of the prior 6 years shown, rounded to the nearest 100 units

\*\*\*Alternate Estimate for 2025-2026 is the average of the prior 6 years shown, rounded to the nearest 100 units

**Water Billing Rate History**

|   | <b>Effective:</b>                      |                 |                 |                 |                 |                 |                 |                 | <b>PROPOSED</b> |      |
|---|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------|
|   | <b>7/1/2017</b>                        | <b>7/1/2018</b> | <b>7/1/2019</b> | <b>7/1/2020</b> | <b>7/1/2021</b> | <b>7/1/2022</b> | <b>7/1/2023</b> | <b>7/1/2024</b> | <b>7/1/2025</b> |      |
| Water, per 100 cu. ft.  | 2.500                                  | 2.570           | 2.650           | 2.670           | 2.750           | 2.874           | 3.075           | 3.315           | 3.375           | 1.8% |
| Water Improvement, per 100 cu. ft.  | 0.950                                  | 0.988           | 1.042           | 1.079           | 1.270           | 1.330           | 1.600           | 1.800           | 1.834           | 1.9% |
| Sewer, per 100 cu. ft.  | 5.000                                  | 5.120           | 5.200           | 5.420           | 5.312           | 5.551           | 5.567           | 5.567           | 5.889           | 5.8% |
| Sewer Improvement, per 100 cu. ft.  | 0.448                                  | 0.457           | 0.510           | 0.541           | 0.546           | 0.602           | 0.584           | 0.578           | 0.620           | 7.3% |
| Total usage rates, per 100 cu. ft.  | 8.898                                  | 9.135           | 9.402           | 9.710           | 9.878           | 10.357          | 10.826          | 11.260          | 11.718          | 4.1% |
| Flat Charge, per billing cycle  | 45.00                                  | 47.00           | 50.50           | 52.00           | 53.25           | 55.91           | 58.43           | 60.77           | 63.20           | 4.0% |
| <b>Minimum Bill for 700 cu. ft. (excluding recycling fee)</b><br><i>(Billed every 2 months--6 bills annually)</i> | <b>107.29</b>                          | <b>110.95</b>   | <b>116.34</b>   | <b>119.97</b>   | <b>122.40</b>   | <b>128.41</b>   | <b>134.21</b>   | <b>139.59</b>   | <b>145.23</b>   |      |
| <i>% Increase</i>   | <i>8.0%</i>                            | <i>3.4%</i>     | <i>4.9%</i>     | <i>3.1%</i>     | <i>2.0%</i>     | <i>4.9%</i>     | <i>4.5%</i>     | <i>4.0%</i>     | <i>4.0%</i>     |      |
|   | <i>Average increase since 7/1/2017</i> |                 |                 |                 |                 |                 |                 |                 | <i>3.8%</i>     |      |
| <b>Recycling Fee, per billing cycle</b>   | <b>4.50</b>                            | <b>4.75</b>     | <b>8.00</b>     | <b>8.50</b>     | <b>8.50</b>     | <b>12.00</b>    | <b>12.00</b>    | <b>12.00</b>    | <b>12.00</b>    |      |
| <b>Minimum Bill for 700 cu. ft. plus Recycling Fee, per billing cycle</b>   | <b>111.79</b>                          | <b>115.70</b>   | <b>124.34</b>   | <b>128.47</b>   | <b>130.90</b>   | <b>140.41</b>   | <b>146.21</b>   | <b>151.59</b>   | <b>157.23</b>   |      |
| <i>% Increase</i>   | <i>7.7%</i>                            | <i>3.5%</i>     | <i>7.5%</i>     | <i>3.3%</i>     | <i>1.9%</i>     | <i>7.3%</i>     | <i>4.1%</i>     | <i>3.7%</i>     | <i>3.7%</i>     |      |
|   | <i>Average increase since 7/1/2017</i> |                 |                 |                 |                 |                 |                 |                 | <i>4.4%</i>     |      |

**ESTIMATED 4.0% TOTAL INCREASE**

|                   |             | 2024-25<br>Current Rate<br>@ 1000 cu.ft. | 2025-26<br>Proposed Rate | Increase<br>(Decrease) | % Increase<br>(Decrease) | Estimated<br>Revenue<br>Generated at<br>Proposed Rate |
|-------------------|-------------|--|--------------------------|------------------------|--------------------------|---|
| Water             | Consumption | \$ 33.15                                 | \$ 33.75                 | \$ 0.60                | 1.80%                    | \$ 1,697,459  |
| Water Improvement | Consumption | \$ 18.00                                 | \$ 18.34                 | \$ 0.34                | 1.90%                    | \$ 922,603  |
| Sewer             | Consumption | \$ 55.67                                 | \$ 58.89                 | \$ 3.22                | 5.78%                    | \$ 2,962,167  |
| Sewer Improvement | Consumption | \$ 5.78                                  | \$ 6.20                  | \$ 0.42                | 7.27%                    | \$ 311,860  |
|                   |             | <u>\$ 112.60</u>                         | <u>\$ 117.18</u>         | <u>\$ 4.58</u>         | <u>4.07%</u>             | <u>\$ 5,894,088.61</u>                                |
| Flat Charge       | Fixed       | \$ 60.77                                 | \$ 63.20                 | \$ 2.43                | 4.00%                    | \$ 1,541,088  |
|                   |             |  |                          |                        |                          | <u>\$ 7,435,177</u>                                   |
| Recycling Fee     | Fixed       | \$ 12.00                                 | \$ 12.00                 | \$ -                   | 0.00%                    | \$ 292,608  |
|                   |             | <u>\$ 185.37</u>                         | <u>\$ 192.38</u>         |                        |                          |   |

|  |   |            |
|--|---|------------|
| Estimated # of bills (based on last 12 mon actual) | = | 24,384     |
| Estimated consumption level                        | = | 50,300,000 |

**ESTIMATED 4.0% TOTAL INCREASE**

|                          |                   |           | Minimum Bill<br>@ 700 cu.ft. | Low Average<br>@1450 cu.ft. | Average<br>@2400 cu.ft. | High Average<br>@2833 cu.ft. | High Bill<br>@4717 cu.ft. |
|--------------------------|-------------------|-----------|------------------------------|-----------------------------|-------------------------|------------------------------|---------------------------|
| Water                    | Consumption       | \$ 33.75  | \$ 23.62                     | \$ 48.93                    | \$ 80.99                | \$ 95.60                     | \$ 159.18                 |
| Water Improvement        | Consumption       | \$ 18.34  | \$ 12.84                     | \$ 26.60                    | \$ 44.02                | \$ 51.96                     | \$ 86.52                  |
| Sewer                    | Consumption       | \$ 58.89  | \$ 41.22                     | \$ 85.39                    | \$ 141.34               | \$ 166.84                    | \$ 277.78                 |
| Sewer Improvement        | Consumption       | \$ 6.20   | \$ 4.34                      | \$ 8.99                     | \$ 14.88                | \$ 17.56                     | \$ 29.25                  |
|                          |                   | \$ 117.18 | \$ 82.03                     | \$ 169.91                   | \$ 281.23               | \$ 331.97                    | \$ 552.73                 |
| Flat Charge              | Fixed             | \$ 63.20  | \$ 63.20                     | \$ 63.20                    | \$ 63.20                | \$ 63.20                     | \$ 63.20                  |
| Recycling Fee - SEPARATE | Fixed             | \$ -      | \$ -                         | \$ -                        | \$ -                    | \$ -                         | \$ -                      |
|                          |                   |           | \$ 145.23                    | \$ 233.11                   | \$ 344.43               | \$ 395.17                    | \$ 615.93                 |
|                          | At Previous Rates |           | \$ 139.59                    | \$ 224.04                   | \$ 331.01               | \$ 379.77                    | \$ 591.90                 |
|                          | \$ Increase       |           | \$ 5.64                      | \$ 9.07                     | \$ 13.42                | \$ 15.40                     | \$ 24.03                  |
|                          | Annual Increase   |           | \$ 33.82                     | \$ 54.42                    | \$ 80.52                | \$ 92.41                     | \$ 144.17                 |
|                          | % Increase        |           | 4.04%                        | 4.05%                       | 4.05%                   | 4.06%                        | 4.06%                     |

**WATER & SEWER FUND**

| ACCOUNT                                      | DESCRIPTION                                     | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|---|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>REVENUE</b>                               |   |                   |                              |                                     |                                  |                               |                              |
| 592-000.000-401.000                          | PROPERTY TAX DEBT MILLAGE                       | -                 | -                            | -                                   | -                                | 500,000                       | 602,130                      |
| 592-000.000-534.000                          | FEDERAL GRANTS- HAZARD MITIGATION               | 1,074,470         | 2,569,300                    | 337,100                             | 1,269,300                        | 1,300,000                     | -                            |
| 592-000.000-569.000                          | STATE GRANTS- HIGHLAND PARK WATER               | 241,400           | -                            | -                                   | 23,890                           | 234,710                       | -                            |
| 592-000.000-614.000                          | NSF - FEE                                       | 690               | 500                          | 450                                 | 500                              | 500                           | 500                          |
| 592-000.000-631.000                          | FLAT RATE                                       | 1,440,880         | 1,481,750                    | 999,090                             | 1,479,910                        | 1,541,090                     | 1,602,730                    |
| 592-000.000-632.000                          | SERVICE CONNECTIONS                             | 4,210             | 2,800                        | 2,260                               | 3,000                            | 3,000                         | 2,000                        |
| 592-000.000-632.002                          | WATER IMPROVEMENT                               | 830,720           | 912,600                      | 709,860                             | 905,080                          | 922,600                       | 959,500                      |
| 592-000.000-632.003                          | UNBILLED RECEIVABLE ADJUSTMENT                  | (105,050)         | -                            | -                                   | -                                | -                             | -                            |
| 592-000.000-633.000                          | COMMERICAL METER CHARGES                        | 26,460            | 26,790                       | 18,210                              | 26,790                           | 27,590                        | 28,700                       |
| 592-000.000-633.001                          | HYDRANT RENTAL                                  | 6,000             | 6,000                        | 3,000                               | 6,000                            | 6,000                         | 6,000                        |
| 592-000.000-633.003                          | METER SALES                                     | 3,710             | 1,000                        | -                                   | -                                | 1,000                         | 1,000                        |
| 592-000.000-634.000                          | MISCELLANEOUS                                   | 106,830           | 45,000                       | 70,050                              | 92,000                           | 55,000                        | 55,000                       |
| 592-000.000-635.000                          | PENALTIES                                       | 112,510           | 116,000                      | 69,830                              | 114,000                          | 118,560                       | 123,300                      |
| 592-000.000-636.000                          | SEWAGE TREATMENT                                | 2,877,490         | 2,822,470                    | 2,177,250                           | 2,827,430                        | 2,962,170                     | 3,110,280                    |
| 592-000.000-636.100                          | SEWER IMPROVEMENT                               | 303,190           | 293,040                      | 228,110                             | 294,920                          | 311,860                       | 305,190                      |
| 592-000.000-637.000                          | METERED CUSTOMERS                               | 1,596,170         | 1,680,630                    | 1,307,310                           | 1,676,680                        | 1,697,460                     | 1,765,360                    |
| 592-000.000-640.001                          | OTHER MUNICIPALITIES                            | 654,650           | 654,600                      | 257,570                             | 654,650                          | 654,650                       | 687,390                      |
| 592-000.000-640.002                          | OTHER CUSTOMERS - CCD                           | 212,250           | 220,500                      | 135,950                             | 185,000                          | 220,000                       | 145,000                      |
| 592-000.000-665.000                          | INTEREST INCOME                                 | 110,430           | 50,000                       | 49,520                              | 63,000                           | 60,000                        | 50,000                       |
| 592-000.000-695.002                          | APPROPRIATION OF FUND BALANCE                   | -                 | -                            | -                                   | -                                | 10,181,650                    | 661,430                      |
| 592-000.000-696.000                          | BOND PROCEEDS                                   | -                 | -                            | -                                   | 11,980,000                       | -                             | -                            |
| 592-000.000-699.101                          | TRANSFER FROM GENERAL FUND                      | -                 | -                            | -                                   | -                                | 800,000                       | -                            |
|  | TOTAL REVENUES                                  | 9,497,010         | 10,882,980                   | 6,365,560                           | 21,602,150                       | 21,597,840                    | 10,105,510                   |
| <b>APPROPRIATIONS</b>                        |   |                   |                              |                                     |                                  |                               |                              |
| <b>Dept 536.000 - FILTRATION AND PUMPING</b> |   |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                           |   |                   |                              |                                     |                                  |                               |                              |
| 592-536.000-702.000                          | SALARIES & WAGES                                | 412,070           | 445,050                      | 268,840                             | 398,000                          | 405,280                       | 417,440                      |
| 592-536.000-709.000                          | FICA EXPENSE                                    | 35,740            | 37,420                       | 21,920                              | 33,660                           | 34,170                        | 35,370                       |
| 592-536.000-713.000                          | OVERTIME  | 36,110            | 44,000                       | 24,400                              | 40,000                           | 41,400                        | 42,850                       |
| 592-536.000-716.004                          | DEFINED CONTRIBUTION 401A                       | 10,680            | 11,180                       | 7,350                               | 11,960                           | 12,560                        | 13,190                       |
| 592-536.000-716.005                          | RETIREE HEALTH SAVINGS CONTRIBUTIONS            | 3,500             | 3,500                        | 3,000                               | 3,000                            | 4,500                         | 4,500                        |
|  | PERSONNEL SERVICES                              | 498,100           | 541,150                      | 325,510                             | 486,620                          | 497,910                       | 513,350                      |
| SUPPLIES AND MATERIALS                       |   |                   |                              |                                     |                                  |                               |                              |
| 592-536.000-721.000                          | UNIFORMS  | 4,280             | 4,000                        | 3,340                               | 4,000                            | 4,200                         | 4,200                        |
| 592-536.000-753.000                          | LABORATORY SUPPLIES                             | 47,980            | 40,000                       | 23,010                              | 40,000                           | 41,200                        | 41,200                       |
| 592-536.000-753.002                          | ALUM  | 25,380            | 44,100                       | 26,880                              | 35,000                           | 40,000                        | 42,000                       |
| 592-536.000-753.003                          | CHLORINE  | 67,500            | 78,750                       | 39,660                              | 70,000                           | 73,500                        | 75,000                       |
| 592-536.000-753.004                          | CARBON  | 53,400            | 66,750                       | -                                   | 53,400                           | 53,400                        | 53,400                       |
| 592-536.000-753.005                          | HYDROFLORIC / AQUADENE                          | 18,050            | 35,000                       | 9,390                               | 20,000                           | 30,000                        | 31,000                       |
| 592-536.000-757.000                          | SUPPLIES  | 4,380             | 6,000                        | 2,960                               | 4,500                            | 6,000                         | 6,200                        |
| 592-536.000-759.000                          | GAS & OIL                                       | 1,120             | 3,000                        | -                                   | 1,200                            | 1,500                         | 1,650                        |
|  | SUPPLIES AND MATERIALS                          | 222,090           | 277,600                      | 105,240                             | 228,100                          | 249,800                       | 254,650                      |
| OTHER SERVICES AND CHARGES                   |   |                   |                              |                                     |                                  |                               |                              |
| 592-536.000-803.000                          | PROFESSIONAL SERVICES                           | 29,030            | 25,750                       | 15,380                              | 28,000                           | 29,400                        | 30,000                       |
| 592-536.000-831.000                          | CONTRACTUAL SERVICE                             | 206,240           | 150,000                      | 34,210                              | 75,000                           | 75,000                        | 75,000                       |
| 592-536.000-850.001                          | TELEPHONE                                       | 9,230             | 7,200                        | 4,260                               | 7,200                            | 7,200                         | 7,200                        |
| 592-536.000-880.000                          | SUNDRY SUPPLIES                                 | 5,380             | 8,000                        | 5,530                               | 8,000                            | 8,000                         | 8,000                        |
| 592-536.000-911.000                          | CONFERENCE                                      | -                 | 3,200                        | -                                   | -                                | 3,200                         | 3,200                        |
| 592-536.000-911.001                          | TRAINING & SCHOOLING                            | 2,260             | 3,500                        | 2,180                               | 3,000                            | 3,500                         | 3,500                        |
| 592-536.000-915.000                          | DUES & SUBSCRIPTIONS                            | 1,630             | 2,000                        | 1,490                               | 1,800                            | 2,000                         | 2,100                        |
| 592-536.000-917.000                          | SEWAGE TREATMENT                                | 199,700           | 200,000                      | 102,230                             | 225,000                          | 230,000                       | 235,000                      |
| 592-536.000-918.000                          | WATER   | -                 | 50,000                       | -                                   | -                                | 50,000                        | 50,000                       |
| 592-536.000-920.000                          | ELECTRIC POWER                                  | 116,870           | 125,000                      | 66,040                              | 118,000                          | 125,000                       | 128,000                      |
| 592-536.000-921.000                          | NATURAL GAS                                     | 20,240            | 22,000                       | 11,500                              | 18,000                           | 22,000                        | 22,000                       |
| 592-536.000-930.000                          | BUILDINGS & STRUCTURES                          | 157,180           | 60,000                       | 40,890                              | 50,000                           | 250,000                       | 30,000                       |
| 592-536.000-934.000                          | MAINTENANCE-UV SYSTEM                           | 5,060             | 12,000                       | -                                   | 7,000                            | 10,000                        | 10,000                       |
| 592-536.000-934.004                          | MAINT. FILTRATION EQUIPMENT                     | 22,770            | 55,000                       | 16,030                              | 25,000                           | 90,000                        | 92,700                       |
|  | OTHER SERVICES AND CHARGES                      | 775,590           | 723,650                      | 299,740                             | 566,000                          | 905,300                       | 696,700                      |
| CAPITAL OUTLAY                               |   |                   |                              |                                     |                                  |                               |                              |
| 592-536.000-977.000                          | NEW EQUIPMENT                                   | 1,630             | 911,450                      | 447,030                             | 900,000                          | 180,000                       | 300,000                      |
|  |   | 1,630             | 911,450                      | 447,030                             | 900,000                          | 180,000                       | 300,000                      |
|  | Totals for dept 536.000 -FILTRATION AND PUMPING | 1,497,410         | 2,453,850                    | 1,177,520                           | 2,180,720                        | 1,833,010                     | 1,764,700                    |

| ACCOUNT  | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|--|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 537.000 - DISTRIBUTION</b>                   |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-537.000-702.000                                  | SALARIES & WAGES                     | 159,350           | 167,670                      | 112,400                             | 163,450                          | 243,000                       | 250,290                      |
| 592-537.000-709.000                                  | FICA EXPENSE                         | 13,300            | 14,010                       | 9,740                               | 13,730                           | 19,870                        | 20,590                       |
| 592-537.000-713.000                                  | OVERTIME                             | 15,180            | 15,500                       | 15,220                              | 16,000                           | 16,800                        | 17,640                       |
| 592-537.000-716.004                                  | DEFINED CONTRIBUTION 401A            | 4,690             | 4,800                        | 3,390                               | 4,800                            | 7,290                         | 7,550                        |
| 592-537.000-716.005                                  | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 1,500             | 1,500                        | 1,500                               | 1,500                            | 3,000                         | 3,000                        |
| PERSONNEL SERVICES                                   |                                      | 194,020           | 203,480                      | 142,250                             | 199,480                          | 289,960                       | 299,070                      |
| SUPPLIES AND MATERIALS                               |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-537.000-757.000                                  | SUPPLIES                             | 29,160            | 40,000                       | 2,690                               | 20,000                           | 30,000                        | 32,000                       |
| 592-537.000-759.000                                  | GAS & OIL                            | 5,410             | 6,000                        | 1,830                               | 5,400                            | 6,000                         | 6,000                        |
| SUPPLIES AND MATERIALS                               |                                      | 34,570            | 46,000                       | 4,520                               | 25,400                           | 36,000                        | 38,000                       |
| OTHER SERVICES AND CHARGES                           |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-537.000-831.000                                  | CONTRACTUAL SERVICE                  | 15,260            | 16,000                       | 6,390                               | 20,000                           | 44,300                        | 44,300                       |
| 592-537.000-850.001                                  | TELEPHONE                            | 1,030             | 1,300                        | 620                                 | 1,150                            | 1,300                         | 1,300                        |
| 592-537.000-920.000                                  | ELECTRIC POWER                       | 830               | 1,000                        | 350                                 | 850                              | 1,000                         | 1,000                        |
| 592-537.000-931.000                                  | EQUIPMENT REPAIR - NON AUTO          | -                 | 4,000                        | 2,540                               | 3,000                            | 4,000                         | 4,000                        |
| 592-537.000-934.005                                  | EXTRAORDINARY MAINT.                 | 140,030           | 300,000                      | 130,610                             | 200,000                          | 200,000                       | 250,000                      |
| 592-537.000-934.006                                  | METER REPAIR & MAINTENANCE           | 132,110           | 60,000                       | 26,010                              | 50,000                           | 63,000                        | 66,150                       |
| OTHER SERVICES AND CHARGES                           |                                      | 289,260           | 382,300                      | 166,520                             | 275,000                          | 313,600                       | 366,750                      |
| CAPITAL OUTLAY                                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-537.000-977.000                                  | NEW EQUIPMENT                        | 7,470             | 10,000                       | 2,040                               | 5,000                            | 10,000                        | 10,000                       |
|  |                                      | 7,470             | 10,000                       | 2,040                               | 5,000                            | 10,000                        | 10,000                       |
| Totals for dept 537.000 - FILTERATION AND PUMPING    |                                      | 525,320           | 641,780                      | 315,330                             | 504,880                          | 649,560                       | 713,820                      |
| <b>Dept 538.000 - ADMINISTRATION AND GENERAL</b>     |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                                   |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-538.000-702.000                                  | SALARIES & WAGES                     | 173,930           | 182,000                      | 121,230                             | 174,000                          | 161,730                       | 167,380                      |
| 592-538.000-709.000                                  | FICA EXPENSE                         | 12,740            | 13,930                       | 8,890                               | 13,310                           | 12,370                        | 12,810                       |
| 592-538.000-716.001                                  | GERS PENSION                         | (533,080)         | 202,460                      | 202,460                             | 202,460                          | 117,650                       | 205,000                      |
| 592-538.000-716.004                                  | DEFINED CONTRIBUTION 401A            | 12,140            | 11,000                       | 6,890                               | 11,000                           | 10,190                        | 10,550                       |
| 592-538.000-716.005                                  | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 1,500             | 1,500                        | 4,030                               | 4,030                            | 4,030                         | 4,030                        |
| 592-538.000-716.006                                  | OPEB CONTRIBUTIONS                   | 187,570           | 180,200                      | 180,170                             | 180,170                          | 157,200                       | 180,170                      |
| 592-538.000-718.000                                  | INSURANCE/HOSPITAL                   | 203,910           | 239,100                      | 143,690                             | 205,000                          | 196,560                       | 206,380                      |
| PERSONNEL SERVICES                                   |                                      | 58,710            | 830,190                      | 667,360                             | 789,970                          | 659,730                       | 786,320                      |
| SUPPLIES AND MATERIALS                               |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-538.000-757.000                                  | SUPPLIES                             | 60                | 2,000                        | 30                                  | 500                              | 2,000                         | 2,000                        |
| 592-538.000-851.000                                  | POSTAGE                              | 13,710            | 12,870                       | 7,690                               | 13,500                           | 13,700                        | 13,850                       |
| SUPPLIES AND MATERIALS                               |                                      | 13,770            | 14,870                       | 7,720                               | 14,000                           | 15,700                        | 15,850                       |
| OTHER SERVICES AND CHARGES                           |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-538.000-808.000                                  | AUDITING SERVICES                    | 16,250            | 16,300                       | 16,300                              | 16,300                           | 16,900                        | 17,200                       |
| 592-538.000-831.000                                  | CONTRACTUAL SERVICE                  | 15,070            | 18,000                       | 1,830                               | 3,500                            | 3,500                         | 3,650                        |
| 592-538.000-837.001                                  | INSURANCE GENERAL                    | 48,000            | 51,360                       | 51,360                              | 51,360                           | 55,470                        | 58,240                       |
| 592-538.000-915.000                                  | DUES & SUBSCRIPTIONS                 | -                 | 1,100                        | 230                                 | 230                              | 500                           | 500                          |
| 592-538.000-931.000                                  | EQUIPMENT REPAIR & SERVICE           | 3,020             | 2,500                        | 2,170                               | 3,200                            | 3,200                         | 3,200                        |
| 592-538.000-932.000                                  | AUTOMOTIVE                           | 5,930             | 5,200                        | 4,470                               | 6,000                            | 6,000                         | 6,200                        |
| 592-538.000-962.000                                  | PERSONNEL EXPENSE                    | 180               | 2,000                        | 1,280                               | 1,500                            | 1,500                         | 1,500                        |
| 592-538.000-964.000                                  | TAX TRIBUNAL REFUNDS                 | (4,960)           | -                            | (1,790)                             | -                                | -                             | -                            |
| 592-538.000-968.000                                  | DEPRECIATION                         | 831,090           | 850,000                      | -                                   | 850,000                          | 870,000                       | 880,000                      |
| OTHER SERVICES AND CHARGES                           |                                      | 914,580           | 946,460                      | 75,850                              | 932,090                          | 957,070                       | 970,490                      |
| CAPITAL OUTLAY                                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-538.000-977.000                                  | NEW EQUIPMENT                        | -                 | 5,000                        | -                                   | -                                | -                             | -                            |
| 592-538.000-977.001                                  | SYSTEM IMPROVEMENTS                  | -                 | 675,000                      | -                                   | 675,000                          | 2,300,000                     | 750,000                      |
|  |                                      | -                 | 680,000                      | -                                   | 675,000                          | 2,300,000                     | 750,000                      |
| Totals for dept 538.000 - ADMINISTRATION AND GENERAL |                                      | 987,060           | 2,471,520                    | 750,930                             | 2,411,060                        | 3,932,500                     | 2,522,660                    |

| ACCOUNT                            | DESCRIPTION                          | 2023-24<br>ACTUAL | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 2/28/25 | 2024-25<br>PROJECTED<br>ACTIVITY | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>PLANNED<br>BUDGET |
|------------------------------------|--------------------------------------|-------------------|------------------------------|-------------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Dept 558.000 - SEWAGE</b>       |                                      |                   |                              |                                     |                                  |                               |                              |
| PERSONNEL SERVICES                 |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-558.000-702.000                | SALARIES & WAGES                     | 221,310           | 213,000                      | 101,900                             | 180,000                          | 183,000                       | 189,400                      |
| 592-558.000-709.000                | FICA EXPENSE                         | 16,900            | 16,490                       | 7,790                               | 13,950                           | 14,190                        | 14,680                       |
| 592-558.000-713.000                | OVERTIME                             | 2,050             | 2,500                        | 1,420                               | 2,250                            | 2,500                         | 2,500                        |
| 592-558.000-716.004                | DEFINED CONTRIBUTION 401A            | 2,690             | 4,260                        | 2,780                               | 4,260                            | 4,340                         | 4,490                        |
| 592-558.000-716.005                | RETIREE HEALTH SAVINGS CONTRIBUTIONS | 2,000             | 2,000                        | 2,000                               | 2,000                            | 2,000                         | 2,000                        |
| PERSONNEL SERVICES                 |                                      | 244,950           | 238,250                      | 115,890                             | 202,460                          | 206,030                       | 213,070                      |
| SUPPLIES AND MATERIALS             |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-558.000-757.000                | SUPPLIES                             | 5,990             | 4,500                        | 580                                 | 4,500                            | 4,500                         | 4,500                        |
| 592-558.000-759.000                | GAS & OIL                            | 1,000             | 2,000                        | -                                   | -                                | -                             | -                            |
| SUPPLIES AND MATERIALS             |                                      | 6,990             | 6,500                        | 580                                 | 4,500                            | 4,500                         | 4,500                        |
| OTHER SERVICES AND CHARGES         |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-558.000-831.000                | CONTRACTUAL SERVICE                  | 955,060           | 2,569,300                    | 783,130                             | 1,300,000                        | 1,300,000                     | 10,000                       |
| 592-558.000-837.001                | INSURANCE GENERAL                    | 40,000            | 42,800                       | 42,800                              | 42,800                           | 46,220                        | 45,530                       |
| 592-558.000-850.001                | TELEPHONE                            | 1,920             | 2,800                        | 1,710                               | 2,200                            | 2,400                         | 2,450                        |
| 592-558.000-915.000                | DUES & SUBSCRIPTIONS                 | -                 | 1,000                        | -                                   | -                                | -                             | -                            |
| 592-558.000-917.000                | SEWAGE TREATMENT                     | 2,683,220         | 2,815,680                    | 1,644,940                           | 2,816,130                        | 2,962,670                     | 3,051,500                    |
| 592-558.000-918.000                | WATER                                | 880               | 1,200                        | 450                                 | 920                              | 1,000                         | 1,050                        |
| 592-558.000-920.000                | ELECTRIC POWER                       | 15,690            | 23,000                       | 34,720                              | 20,000                           | 23,000                        | 23,000                       |
| 592-558.000-921.000                | NATURAL GAS                          | 7,580             | 7,500                        | 4,770                               | 7,500                            | 7,500                         | 7,550                        |
| 592-558.000-930.000                | BUILDINGS & STRUCTURES               | 5,180             | 20,000                       | 0                                   | 0                                | 10,000                        | 10,000                       |
| 592-558.000-931.000                | EQUIPMENT REPAIR - NON AUTO          | 16,750            | 45,000                       | 1,490                               | 10,000                           | 10,000                        | 12,000                       |
| 592-558.000-932.000                | AUTOMOTIVE                           | 270               | 2,100                        | 1,510                               | 2,100                            | 1,500                         | 1,500                        |
| 592-558.000-937.000                | SEWERS                               | 585,950           | 510,000                      | 442,490                             | 550,000                          | 550,000                       | 577,500                      |
| OTHER SERVICES AND CHARGES         |                                      | 4,312,500         | 6,040,380                    | 2,958,010                           | 4,751,650                        | 4,914,290                     | 3,742,080                    |
| CAPITAL OUTLAY                     |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-558.000-977.000                | NEW EQUIPMENT                        | 2,200             | 75,000                       | -                                   | -                                | 140,000                       | 10,000                       |
| 592-558.000-977.001                | SYSTEM IMPROVEMENTS                  | -                 | -                            | -                                   | 3,000,000                        | 8,980,000                     | -                            |
|                                    |                                      | 2,200             | 75,000                       | -                                   | 3,000,000                        | 9,120,000                     | 10,000                       |
| Totals for dept 558.000 -SEWAGE    |                                      | 4,566,640         | 6,360,130                    | 3,074,480                           | 7,958,610                        | 14,244,820                    | 3,969,650                    |
| <b>Dept 905.000 - DEBT SERVICE</b> |                                      |                   |                              |                                     |                                  |                               |                              |
| DEBT SERVICE                       |                                      |                   |                              |                                     |                                  |                               |                              |
| 592-905.000-991.000                | PRINCIPAL                            | -                 | 377,500                      | -                                   | 377,500                          | 260,000                       | 490,000                      |
| 592-905.000-992.000                | INTEREST                             | 199,000           | 192,240                      | 97,800                              | 192,240                          | 691,980                       | 658,710                      |
| 592-905.000-993.001                | PAYING AGENT FEES                    | 750               | 750                          | 250                                 | 750                              | 1,500                         | 1,500                        |
| 592-905.000-999.000                | AMORTIZATION EXP. - GOA BONDS        | (13,370)          | (13,360)                     | -                                   | (13,360)                         | (15,530)                      | (15,530)                     |
| DEBT SERVICE                       |                                      | 186,380           | 557,130                      | 98,050                              | 557,130                          | 937,950                       | 1,134,680                    |
| TOTAL APPROPRIATIONS               |                                      | 7,762,810         | 12,484,410                   | 5,416,310                           | 13,612,400                       | 21,597,840                    | 10,105,510                   |

**CITY OF GROSSE POINTE FARMS  
SUMMARY OF FUNDS  
2025 - 2026**

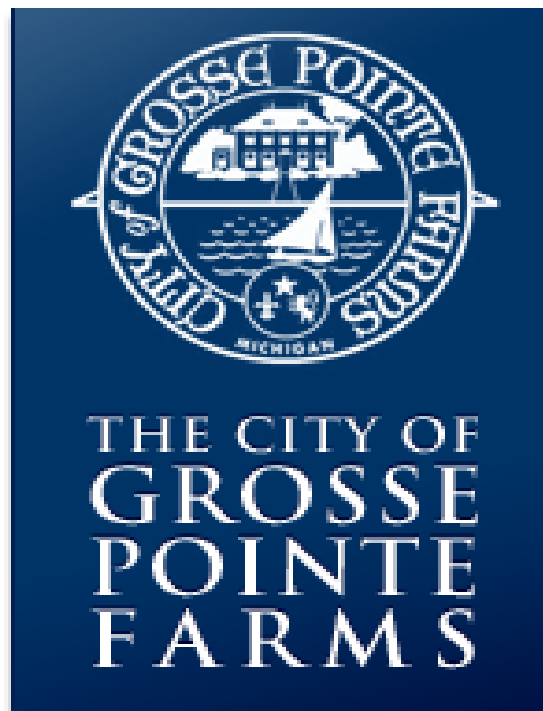
| Governmental<br>Funds                | Estimated<br>Fund Balance<br>7/1/2025 | Budget 2025-2026      |                           | Estimated<br>Fund Balance<br>6/30/2026 |
|--------------------------------------|---------------------------------------|-----------------------|---------------------------|--|
|                                      |                                       | Means of<br>Financing | Estimated<br>Requirements |  |
| General Fund                         | \$7,180,059                           | \$20,364,480          | \$20,564,480              | \$6,980,059                            |
| Major Street Fund                    | \$733,945                             | \$1,768,960           | \$1,768,960               | \$733,945                              |
| Local Street Fund                    | \$1,283,374                           | \$2,289,080           | \$2,505,380               | \$1,067,074                            |
| Municipal Street Fund                | \$2,304,386                           | \$2,064,060           | \$2,302,500               | \$2,065,946                            |
| Indigent Defense Fund                | \$0                                   | \$69,500              | \$69,500                  | \$0                                    |
| Community Development Block<br>Grant | \$0                                   | \$20,000              | \$20,000                  | \$0                                    |
| Senior Services Fund                 | \$0                                   | \$362,650             | \$362,650                 | \$0                                    |
| Debt Service Fund                    | \$0                                   | \$712,150             | \$712,150                 | \$0                                    |
| Capital Projects Fund                | \$3,152,082                           | \$1,612,500           | \$1,668,750               | \$3,095,832                            |
|                                      |                                       |                       |                           |  |
| Internal Service/Enterprise<br>Funds | Estimated<br>Net Position<br>7/1/2025 | Budget 2025-2026      |                           | Estimated<br>Net Position<br>6/30/2026 |
|                                      |                                       | Means of<br>Financing | Estimated<br>Requirements |  |
| Recycling Fund                       | \$179,501                             | \$301,550             | \$289,980                 | \$191,071                              |
| Workers Comp Retention Fund          | \$298,043                             | \$160,000             | \$160,000                 | \$298,043                              |
| Healthcare Retention Fund            | \$476,552                             | \$3,088,580           | \$3,088,580               | \$476,552                              |

# **APPENDIX A**

## **5 YEAR CAPITAL IMPROVEMENT PLAN 2026-2030**

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**CITY OF GROSSE POINTE FARMS**  
**BUDGET FOR THE FISCAL YEAR**  
**JULY 1, 2025 - JUNE 30, 2026**



**CAPITAL REQUEST SUMMARY**

| Fiscal Year | Funding Source  | Category            | Description - Include detail and justification for new or replacement equipment. Denote new equipment as (N) and replacement equipment as ( R) | New (N) or Replacement ( R) | Total Cost   | 2025-2026  | 2026-2027  | 2027-2028  | 2028-2029  | 2029-2030  | Total by Dept. by Category |
|-------------|-----------------|---------------------|--|-----------------------------|--------------|------------|------------|------------|------------|------------|----------------------------|
| Multiple    | GENERAL GOVT    | BUILDING            | City Hall Improvement fund   |                             | \$ 500,000   | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000                 |
| Multiple    | GENERAL GOVT    | CONTINGENCY         | Various Projects - Contingency   |                             | \$ 1,000,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,000,000               |
| Multiple    | GENERAL GOVT    | EQUIPMENT           | Technology Upgrades- VC3   | R                           | \$ 120,000   | \$ 20,000  | \$ 25,000  | \$ 25,000  | \$ 25,000  | \$ 25,000  | \$ 120,000                 |
| Multiple    | POLICE          | EQUIPMENT           | Mobile Data Terminal/In-Car Radar Upgrades & Replacements  | R                           | \$ 48,000    |            | \$ 12,000  | \$ 12,000  | \$ 12,000  | \$ 12,000  |                            |
| Multiple    | POLICE          | EQUIPMENT           | Body Camera & Dash Camera Replacement Program  | R                           | \$ 164,100   | \$ 32,820  | \$ 32,820  | \$ 32,820  | \$ 32,820  | \$ 32,820  |                            |
| 2025-26     | POLICE          | EQUIPMENT           | (5) Prep Radios  | R                           | \$ 39,000    | \$ 39,000  |            |            |            |            |                            |
| 2025-26     | POLICE          | EQUIPMENT           | (4) Motorola Patrol Car Radios   | N                           | \$ 28,000    | \$ 28,000  |            |            |            |            |                            |
| 2025-26     | POLICE          | EQUIPMENT           | (2) LPR Cameras  | N                           | \$ 17,800    | \$ 17,800  |            |            |            |            |                            |
| 2025-26     | POLICE          | EQUIPMENT           | DJI Matrice Drone  | R                           | \$ 14,600    | \$ 14,600  |            |            |            |            |                            |
| 2025-26     | POLICE          | EQUIPMENT           | Station Security Video System Expansion  | R                           | \$ 7,000     | \$ 7,000   |            |            |            |            | \$ 318,500                 |
| Multiple    | POLICE          | VEHICLES            | Replace 2 Police Patrol Vehicle  | R                           | \$ 702,000   | \$ 134,000 | \$ 138,000 | \$ 140,000 | \$ 144,000 | \$ 146,000 |                            |
| 2025-26     | POLICE          | VEHICLES            | Replace K9 Program Vehicle   | R                           | \$ 85,000    | \$ 85,000  |            |            |            |            |                            |
| 2026-27     | POLICE          | VEHICLES            | Replace Admin Vehicle  | R                           | \$ 115,000   |            | \$ 55,000  |            | \$ 60,000  |            |                            |
| 2026-27     | POLICE          | VEHICLES            | Replace 2 Police Patrol Vehicle and 1 Administrative Vehicle   | R                           | \$ 195,000   |            |            | \$ 195,000 |            |            | \$ 1,104,000               |
| Multiple    | FIRE            | EQUIPMENT           | Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2026 = 4 sets; FYE 2027 = 2 sets; FYE 2028 = 2 sets; FYE 2029= 3 sets)     | R                           | \$ 82,180    | \$ 27,180  | \$ 16,500  | \$ 11,000  | \$ 11,000  | \$ 16,500  |                            |
| Multiple    | FIRE            | VEHICLES            | Fire Apparatus replacement fund  | R                           | \$ 500,000   | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |                            |
| Multiple    | FIRE            | VEHICLES            | Fire Apparatus repair fund   | R                           | \$ 60,000    | \$ 20,000  | \$ 10,000  | \$ 10,000  | \$ 10,000  | \$ 10,000  | \$ 560,000                 |
| Multiple    | PUBLIC WORKS    | BUILDING & LAND IMP | Public Works Building Improvement Fund   | R                           | \$ 200,000   | \$ 40,000  | \$ 40,000  | \$ 40,000  | \$ 40,000  | \$ 40,000  | \$ 200,000                 |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT           | (2) Avant Sidewalk Tractors  | R                           | \$ 203,400   | \$ 203,400 |            |            |            |            |                            |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT           | Hotsy Pressure Washer  | N                           | \$ 9,650     | \$ 9,650   |            |            |            |            |                            |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT           | Yale Hi-Lo   | R                           | \$ 15,000    | \$ 15,000  |            |            |            |            |                            |
| 2026-27     | PUBLIC WORKS    | EQUIPMENT           | Toro Workman With Dump Box   | R                           | \$ 55,000    |            | \$ 55,000  |            |            |            | \$ 283,050                 |
| Multiple    | PUBLIC WORKS    | VEHICLES            | Rubbish Packer replacement fund (Planned 2026-27 \$180,000)  | R                           | \$ 330,000   | \$ -       | \$ 180,000 | \$ 50,000  | \$ 50,000  | \$ 50,000  |                            |
| 2025-26     | PUBLIC WORKS    | VEHICLES            | 5 yd. dump truck conversion (Of cab & chassis of existing rubbish truck)   | R                           | \$ 35,000    |            | \$ 35,000  |            |            |            | \$ 365,000                 |
| 2025-26     | PARKS & REC     | BUILDING & LAND IMP | Resurface Wood Floors Community Building   | R                           | \$ 25,000    | \$ 25,000  |            |            |            |            |                            |
| 2025-26     | PARKS & REC     | BUILDING & LAND IMP | Piergola for Pickle Ball Courts  | N                           | \$ 64,000    | \$ 64,000  |            |            |            |            |                            |
| 2025-26     | PARKS & REC     | BUILDING & LAND IMP | Replace Railing & Roof on Patio  | R                           | \$ 100,000   | \$ 100,000 |            |            |            |            |                            |
| 2025-26     | PARKS & REC     | BUILDING & LAND IMP | Replace Wood on Docs & Finger Piers  | R                           | \$ 42,000    | \$ 42,000  |            |            |            |            |                            |
| 2025-26     | PARKS & REC     | BUILDING & LAND IMP | Veranda Furniture Cushions   | R                           | \$ 8,000     | \$ 8,000   |            |            |            |            |                            |
| 2026-27     | PARKS & REC     | BUILDING & LAND IMP | Maintenance Building Roof  | R                           | \$ 115,000   |            | \$ 115,000 |            |            |            |                            |
| 2026-27     | PARKS & REC     | BUILDING & LAND IMP | Community Building Roof  | R                           | \$ 400,000   |            | \$ 400,000 |            |            |            |                            |
| 2025-26     | PARKS & REC     | EQUIPMENT           | (8) Motorola Radios  | R                           | \$ 223,330   | \$ 23,330  | \$ 200,000 |            |            |            | \$ 977,330                 |
| 2025-26     | PARKS & REC     | EQUIPMENT           | Blower for Tractor   | R                           | \$ 5,970     | \$ 5,970   |            |            |            |            |                            |
| 2025-26     | PARKS & REC     | EQUIPMENT           | Camera Upgrades  | R                           | \$ 17,000    | \$ 7,000   | \$ 5,000   |            | \$ 5,000   |            |                            |
| 2026-27     | PARKS & REC     | EQUIPMENT           | F-250 Truck  | R                           | \$ 50,000    |            | \$ 50,000  |            |            |            | \$ 72,970                  |
| Multiple    | PUBLIC SERVICES | BUILDING & LAND IMP | Hill Streetscape Improvements  | R                           | \$ 200,000   | \$ 100,000 | \$ 25,000  | \$ 25,000  | \$ 25,000  | \$ 25,000  |                            |

|   |                 |           |  |   |                      |                     |                     |                     |                     |                     |                      |
|---|-----------------|-----------|--|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Multiple  | PUBLIC SERVICES | SIDEWALKS | Locations to be determined based on identification of immediate Hazard, complaints, C of O and Pedestrian inspections. | R | \$ 550,000           | \$ 200,000          | \$ 200,000          | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ 750,000           |
| <b>TOTAL CAPITAL PROJECTS FUND</b>                          |                 |           |  |   | <b>\$ 6,326,030</b>  | <b>\$ 1,668,750</b> | <b>\$ 1,994,320</b> | <b>\$ 990,820</b>   | <b>\$ 864,820</b>   | <b>\$ 807,320</b>   | <b>\$ 6,250,850</b>  |
| Multiple  | PUBLIC SERVICES | ROADS     | Miscellaneous Curb and Concrete Repairs  |   | \$ 600,000           | \$ 100,000          | \$ 100,000          | \$ 200,000          | \$ 200,000          | \$ 200,000          | <b>\$ 13,147,664</b> |
| Multiple  | PUBLIC SERVICES | ROADS     | Resurfacing - see attached   |   | \$ 11,777,664        | \$ 3,020,670        | \$ 2,861,390        | \$ 2,918,616        | \$ 2,976,988        | \$ 3,036,528        |                      |
| Multiple  | PUBLIC SERVICES | ROADS     | Patch & Overband Seal - see attached   |   | \$ 450,000           | \$ 100,000          | \$ 100,000          | \$ 200,000          | \$ 50,000           | \$ 50,000           |                      |
| Multiple  | PUBLIC SERVICES | ROADS     | Joint & Crack Seal - see attached  |   | \$ 320,000           | \$ 100,000          | \$ 100,000          | \$ 100,000          | \$ 20,000           | \$ 20,000           |                      |
| <b>TOTAL ROAD PROJECTS - MAJOR &amp; LOCAL STREET FUNDS</b> |                 |           |  |   | <b>\$ 13,147,664</b> | <b>\$ 3,320,670</b> | <b>\$ 3,161,390</b> | <b>\$ 3,418,616</b> | <b>\$ 3,246,988</b> | <b>\$ 3,306,528</b> | <b>\$ 13,147,664</b> |
| <b>TOTAL CAPITAL BUDGET - ALL GOVERNMENTAL FUNDS</b>        |                 |           |  |   | <b>\$ 19,473,694</b> | <b>\$ 4,989,420</b> | <b>\$ 5,155,710</b> | <b>\$ 4,409,436</b> | <b>\$ 4,111,808</b> | <b>\$ 4,113,848</b> | <b>\$ 19,398,514</b> |

**DEPARTMENTAL CAPITAL OUTLAY - NEW EQUIPMENT <\$5,000 REQUEST SUMMARY**

| Fiscal Year | Funding Source  | Category          | Description - Include detail and justification for new or replacement equipment.<br>Denote new equipment as (N) and replacement equipment as ( R) | New (N) or Replacement ( R) | Total Cost |                   |
|-------------|-----------------|-------------------|---|-----------------------------|------------|-------------------|
| 2025-26     | COURT           | OFFICE TECHNOLOGY | Computer Replacements   | R                           | \$ 4,000   | \$ 4,000          |
| 2025-26     | GENERAL GOVT    | OFFICE TECHNOLOGY | Computer Replacements   | R                           | \$ 5,000   | \$ 5,000          |
| 2025-26     | POLICE          | OFFICE TECHNOLOGY | Computer Replacements (3), Per Schedule   | R                           | \$ 6,900   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | Taser Replacements  | R                           | \$ 12,000  |                   |
| 2025-26     | POLICE          | EQUIPMENT         | Bike Patrol Lights & Bags   | N                           | \$ 1,100   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | Drysuit Replacements for Dive Team  | R                           | \$ 4,900   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | (6) Firearms 7 (3) Suppressors  | R                           | \$ 10,000  |                   |
| 2025-26     | POLICE          | EQUIPMENT         | (2) EV11 Speed Signs  | N                           | \$ 7,100   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | CPE Simunitions for Training  | N                           | \$ 7,330   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | Multi Unit Impress Battery Charger  | R                           | \$ 1,070   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | SRT Weapon Lights & Sights  | R                           | \$ 1,700   |                   |
| 2025-26     | POLICE          | EQUIPMENT         | (33) Ballistic Vests  | R                           | \$ 51,200  |                   |
| 2025-26     | POLICE          | FURNITURE         | Desk Replacements Director  | R                           | \$ 2,500   |                   |
| 2025-26     | POLICE          | FURNITURE         | Office Chairs   | R                           | \$ 2,500   | \$ 108,300        |
| 2025-26     | FIRE            | EQUIPMENT         | SCBA Bottles (3)  | R                           | \$ 4,500   |                   |
| 2025-26     | FIRE            | EQUIPMENT         | 2 PPE Pants & Coats   | R                           | \$ 9,600   |                   |
| 2025-26     | FIRE            | EQUIPMENT         | Hose Replacement  | R                           | \$ 1,000   |                   |
| 2025-26     | FIRE            | EQUIPMENT         | Threaded Fill Connector/ Whip Hose  | N                           | \$ 1,500   |                   |
| 2025-26     | FIRE            | EQUIPMENT         | AED Pads & Batteries  | R                           | \$ 2,200   |                   |
| 2025-26     | FIRE            | EQUIPMENT         | (3) New AED's   | N                           | \$ 9,000   | \$ 27,800         |
| 2025-26     | PARKS & REC     | EQUIPMENT         | (27) Wagons   | R                           | \$ 3,000   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | (4) Harbor Totes  | R                           | \$ 1,030   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | (20) Trash Can Lids   | R                           | \$ 3,940   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | Large Grill for Pavillion   | R                           | \$ 2,000   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | (5) Grills for Picnic Area  | R                           | \$ 2,500   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | (2) Heaters for Platform Tennis   | R                           | \$ 1,250   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | Desk Chair  | R                           | \$ 1,500   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | Reupholster Lobby Chairs  | R                           | \$ 3,200   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | Replace (2) Alcove Rugs   | R                           | \$ 1,000   |                   |
| 2025-26     | PARKS & REC     | EQUIPMENT         | Contertop, Sink, Faucet   | R                           | \$ 2,400   | \$ 21,820         |
| 2025-26     | PUBLIC SERVICES | OFFICE TECHNOLOGY | Computer Replacements   | R                           | \$ 3,000   | \$ 3,000          |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT         | Jump Pack Jump Starter  | N                           | \$ 1,060   |                   |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT         | Tri Arc Rolling Ladder Platform   | N                           | \$ 1,690   |                   |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT         | Vacufill Antifreeze Drain   | N                           | \$ 1,290   |                   |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT         | Metal Cutting Circular Saw  | N                           | \$ 440     |                   |
| 2025-26     | PUBLIC WORKS    | EQUIPMENT         | HP Laptop for Vehicle Scan Software   | N                           | \$ 540     | \$ 5,020          |
|             |                 |                   |   |                             |            | <b>\$ 174,940</b> |

## Glossary

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**Accrual Accounting:** Accounting which recognizes transactions when they occur, regardless of the timing of related cash flows

**Approved Budget:** The revenue and expenditure plan for the City for the fiscal year as reviewed and approved by the City Council.

**Assessed Valuation:** The value placed upon property as a basis for levying taxes, equal to 50% of market value, as required by state law.

**Assets:** Resources owned or held by a government which have monetary value.

**Audit:** A comprehensive review of the City's financial records. The purpose of an audit is to issue an opinion on the accuracy of the financial statements.

**Available (Undesignated) Fund Balance:** The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget:** A budget in revenues and other financing sources equals expenditures and other financing uses.

**Bond (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Adjustment:** Adjustment made to the budget during the fiscal year by the City Council to account properly for unanticipated changes which occur in revenues and/or Expenditures.

**Capital Asset:** An asset used in City operations, costing more than \$5,000, and having a useful life of more than one year.

**Capital Budget:** A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the City's consolidated budget, which includes both operating and capital outlays and is based on a capital improvements program (CIP).

**Capital Improvements Program:** A plan for capital expenditures to be incurred each year over a period of five future years, setting forth each capital project and the amount to be expended.

**Capital Outlay/Expenditure:** An expenditure which results in the acquisition of a capital asset, or an addition/improvement to an existing capital asset.

**Capital Projects Fund:** A fund created to account for all resources used for the acquisition of designated fixed assets by a governmental unit, except those purchased by an Enterprise Fund.

**Council:** the legislative body whose elected members are assigned duties and responsibilities by law.

**Debt-Service Fund:** A fund to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Department:** A major administrative division of government.

**Depreciation:** That portion of the cost of a capital asset used during the year to provide service.

**Enterprise Funds:** A fund established to account for operations that are financed and operated in a manner similar to a private business. The cost of the service is financed by the users of the service. Rates are set to ensure adequate funding is available to meet the necessary expenses.

**Expenditure:** The cost of goods delivered and services rendered, whether paid or unpaid, in a fiscal year.

**Fiscal Year:** A twelve-month period designated as the operating year for an entity. The fiscal year for the City of Grosse Pointe Farms is July 1- June 30.

**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.

**Fund Balance:** The difference between the financial assets of the fund and liabilities expected to be liquidated from those assets.

**General Fund:** The City's major operating fund, which accounts for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds that finance a variety of public improvement projects that are pledged with the full faith and credit of the City.

**Governmental Fund:** A fund generally used to account for activities supported by taxes and intergovernmental revenue.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Local Streets:** Streets within and under the jurisdiction of the City, exclusive of state trunk-line highways, county roads and streets included in the Major Street system.

**Long-Term Debt:** Debts that will not be paid or otherwise satisfied within one year or the normal operating cycle.

**Major Streets:** Streets within and under the jurisdiction of the City that have been categorized as major streets due to traffic levels, access to businesses and schools, and overall importance to the City.

**Mill:** A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property.

**Millage:** The total tax obligation per \$1,000 of assessed valuation of property.

**Modified Accrual:** A basis of accounting where expenditures are recorded as provided, but revenues are recorded when they become both measurable and available.

**Personnel Services:** Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees and the fringe-benefit costs associated with City employment.

**Property Tax:** A tax based on the taxable value of real and personal property. Tax liability lies with the owner of record as of tax day.

**Revenue:** An addition to the assets of a fund which does not increase a liability or represent an expenditure recovery

**Special Revenue Fund:** A fund to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**State Equalized Value (SEV):** The proportion of true cash value at which property shall be assessed. SEV is 50% of true cash value.

**Taxable Value:** A value that is established for real and personal property for use as a basis for levying property taxes. Increases each year are limited to the rate of inflation of 5%, whichever is less. Upon change of ownership, the taxable value returns to the assessed value.

**Unassigned fund balance:** Net resources available that have not been assigned, committed, or restricted for any other use. Sometimes referred to as a rainy day fund.