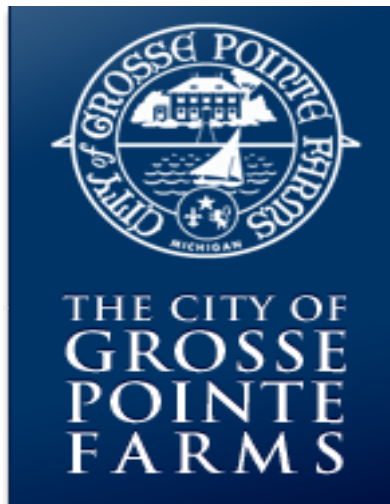


CITY OF GROSSE POINTE FARMS



PROPOSED BUDGET FOR
THE FISCAL YEAR
JULY 1, 2023- June 30, 2024



CITY COUNCIL

Mayor Louis Theros
Mayor Pro Tem John J. Gillooly
Council Member Sierra Leone Donaven
Council Member Beth Konrad-Wilberding
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, 2023 – JUNE 30, 2024**

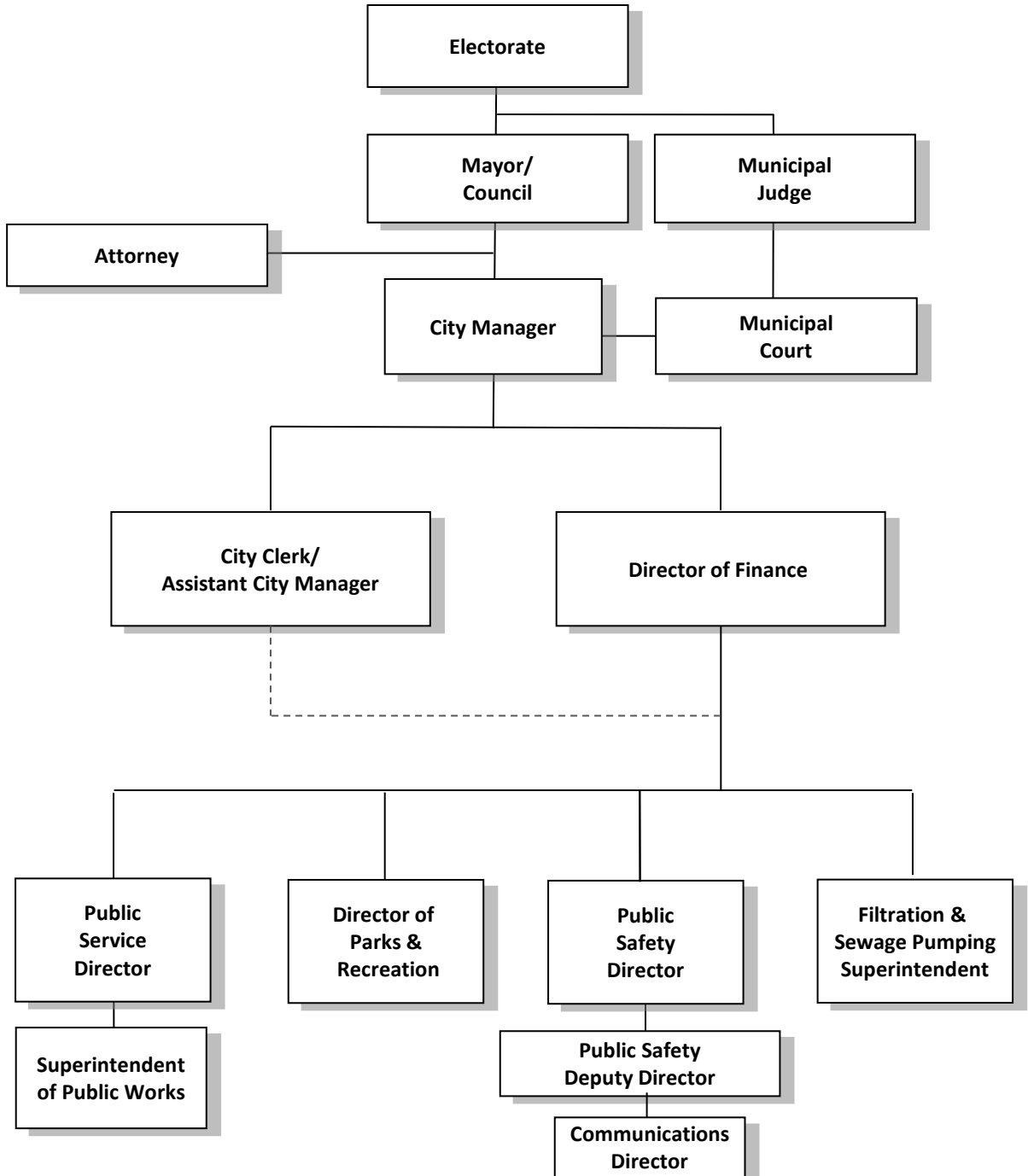
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City of Grosse Pointe Farms

June 30, 2023

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.



The City of Grosse Pointe Farms is an affluent, suburban community located in the northeast corner of Wayne County and nestled among its four Grosse Pointe neighbors between the City of Detroit on its west and Lake St. Clair on its east. Its population of 10,148 (per the 2020 census figures) is distributed among approximately 4,058 households, having a median household income of \$140,647 and an average per capita income of \$75,287. The average value of an owner-occupied residence in the City is \$514,973. The labor force is composed largely of managerial and professional personnel, of which over 77 percent has a bachelor's, graduate or a post graduate degree. The unemployment rate among Farms' residents is considerably lower than the rest of the region.

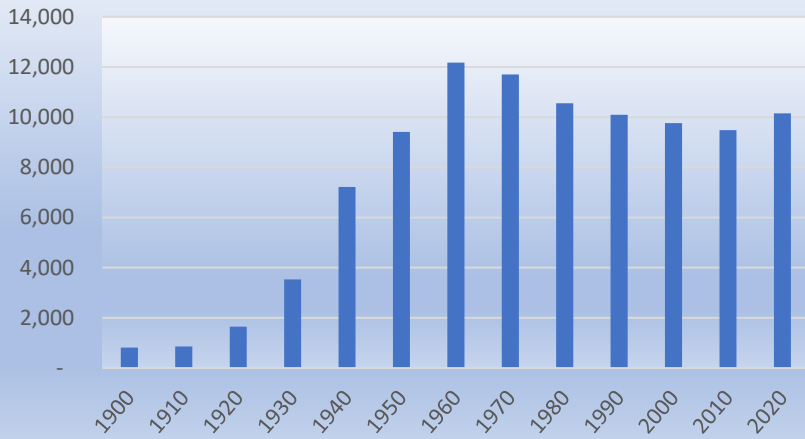
The City is ideally situated in relation to major transportation routes, including I-94 and I-696. Its location along Lake St. Clair provides a scenic and recreational asset of indeterminable value. The reputation for excellence of the Grosse Pointe Public School System is widely recognized and draws families to the community. But more importantly, the City itself is committed to preserving and enhancing the viability of the community, its history and heritage, the quality of its housing stock, the repair and replacement of its infrastructure, the safety and welfare of its citizens and visitors, the aesthetics of its environs, the provision of cost-efficient services, and the special enhancements that make a city a community.

The City's two major business districts on Kercheval Avenue and Mack Avenue continue to flourish. Though the districts make up a small part of the community in terms of geography, they are vitally important to the quality of life our residents enjoy.

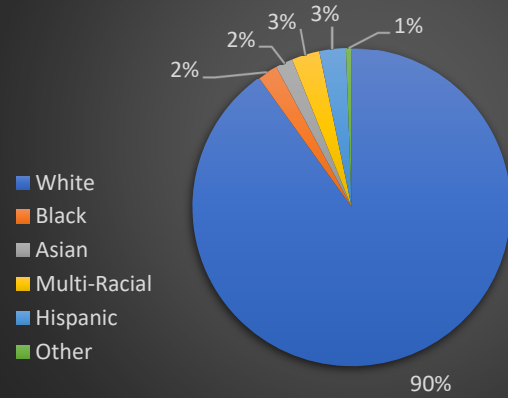
The enhancements to the Mack Avenue Business District have been dramatic with businesses continuing to update their building facades and sprucing up their properties. Village Market, a major grocery, completed a major expansion with a new exterior facade. The improvements along Mack Ave. have been contagious and have spread to the other side of Mack Ave. with several new buildings and businesses constructed and opened in the City of Detroit.



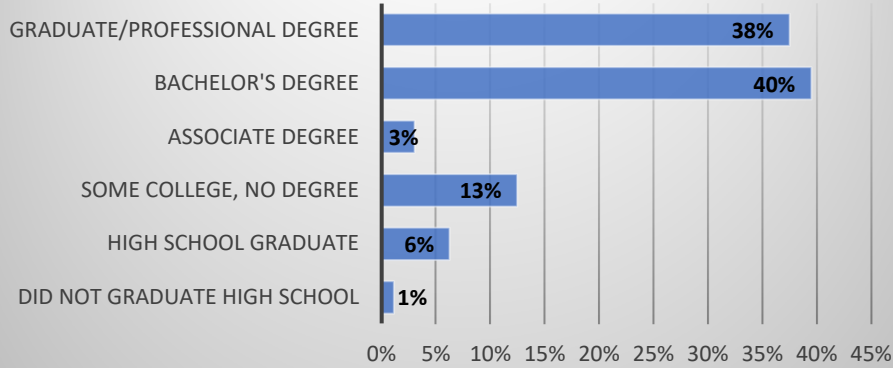
Population History



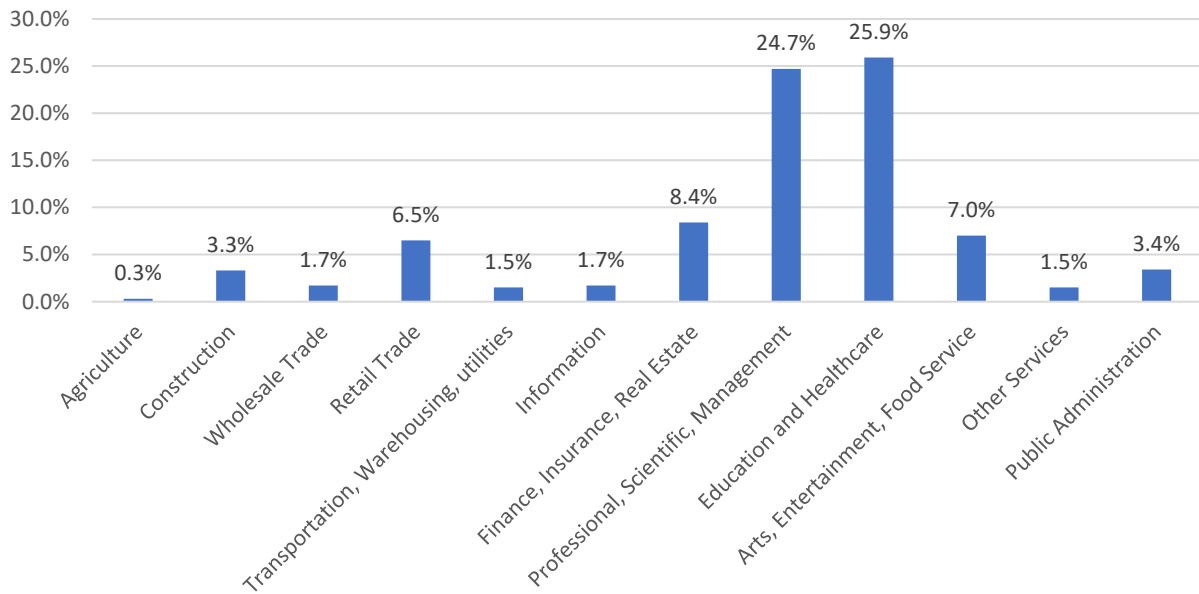
Population by Race



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

phone 313 885.6600 *fax* 313 885.0917

www.grossepointefarms.org

April 1, 2023

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, 2023.

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 2023-2024 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 2023-2024 General Fund budget of \$18,895,140 compares to the originally approved 2022-2023 budget of \$18,439,020 resulting in an increase of \$456,120 or 2.5%. The General Fund Budget presented herein may be summarized and compared with the 2022-2023 originally adopted budget as follows:

	Proposed 2023 - 2024 Budget	Adopted 2022 - 2023 Budget	Increase Or (Decrease)
Means of Financing:			
Property Taxes	\$ 14,295,230	\$ 13,714,900	\$ 580,330
Licenses and Permits	501,030	437,350	63,680
Federal and State Grants	11,000	737,970	(726,970)
State Shared Revenue	1,253,370	1,025,000	228,370
Charges for Services	1,908,300	1,819,800	88,500
Fines / Forfeitures	335,500	299,000	36,500
Interest Income	276,410	25,000	251,410
Other Revenue	114,300	180,000	(65,700)
Fund Balance Appropriation	200,000	200,000	-
Total Revenues	\$ 18,895,140	\$ 18,439,020	\$ 456,120
Estimated Requirements:			
Municipal Court	\$ 413,100	\$ 379,200	\$ 33,900
General Government	1,844,570	1,310,400	534,170
Public Safety - Police	6,959,550	5,410,140	1,549,410
Public Safety - Fire	641,370	605,980	35,390
Public Service	927,200	651,000	276,200
Public Works	1,389,550	715,000	674,550
Drains	17,040	18,500	(1,460)
Rubbish Collection	1,648,250	1,455,000	193,250
Leaf Collection	280,370	252,000	28,370
Parks & Recreation	1,777,720	1,673,600	104,120
Other Functions	-	2,868,500	(2,868,500)
Contingency	50,000	65,000	(15,000)
Transfers to Other Funds	2,946,420	3,034,700	(88,280)
Total Expenditures	\$ 18,895,140	\$ 18,439,020	\$ 456,120

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

	Actual at 12/31/2022	Actual at 12/31/2021	Increase (Decrease)
Assessment Roll:			
Real Property	\$ 927,030,100	\$ 872,833,389	\$ 54,196,711
Personal Property	22,026,700	23,308,190	(1,281,490)
	\$ 949,056,800	\$ 896,141,579	\$ 52,915,221

Assessed values have increased for the eleventh year in a row. City-wide, there was a 8.8% increase in assessed value. Subsequent to the March Board of Review, the increase in taxable values of 5.9% was partially due to a 5.0% CPI adjustment to the taxable value of parcels that have a difference between the taxable value and assessed value, 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 \$408,860 or 3.88%, the rubbish tax levy, will generate approximately \$2.45 million to cover the cost of rubbish and leaf collection. The actual CPI for the year was 7.9%, but due to Headlee and Proposal A requirements, the max increase in taxable value of capped properties is 5%. This is the first time since Proposal A was passed that inflation has exceeded 5%. Due to the actual CPI exceeding our overall city wide increase in taxable value of 5.9%, no Headlee rollback of millage rates is required. The City has chosen to reduce our total millage rate by .25 Mills to help residents who are dealing with inflation as well.

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 \$70,990 from this source. The most recent projection from the Michigan Department of Treasury (issued February 8, 2023) of combined Constitutional and Statutory revenue sharing for the 2023-24 fiscal year estimates an increase of approximately 1.1%. We have budgeted assuming this revenue source will remain largely flat due to the continuing uncertainty related to the current economic outlook.

We have continued to see overnight interest rates increase in an effort to curb inflation. We continue to invest conservatively and in compliance with state laws. While actual cash returns are exceeding budget expectations for 2022-23, it is possible for an unrealized loss (accounting entry only) to occur depending on the market value adjustment of the investments the City will be holding at June 30, 2023. The budget for

2023-24 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:

	Proposed 2023-2024 Budget	Adopted 2022-2023 Budget	Increase or (Decrease)
Personnel services	\$12,019,640	\$11,727,800	\$291,840
Supplies and materials	460,440	403,600	56,840
Other services and charges	3,235,900	3,061,750	174,150
Contingency	50,000	50,000	-
Transfer to other funds	2,946,420	3,034,700	(88,280)
Departmental capital outlay	182,740	161,170	21,570
Total General Fund Budget	\$18,895,140	\$18,439,020	\$456,120

All current union contracts were settled in the current fiscal year and went into effect on July 1, 2022 and will expire on June 30, 2025.

SPECIAL REVENUE FUNDS

It is anticipated that the **Street Funds** will receive \$1,203,000 in Act 51 gas and weight taxes. This compares to \$1,155,000 projected for the 2022-2023 fiscal year. This projection slightly exceeds the original 2022-2023 budget estimate of \$1,150,000. In November 2020, the voters approved a 5-year Road Millage program in the amount of 2 mills per year. A new **Municipal Street Fund** was established to track the funds raised by this millage. In the first three years of the millage levy, \$5,138,600 has been raised for road projects. The amount expected to be collected in the 2023-2024 budget year is \$1,866,950.

The **Community Development Block Grant Fund** displays the allocation of grant funds approved by the Council in May 2022 in the amount of \$20,000, as well as an estimate for the next grant cycle. The **Indigent Defense Fund** displays use of state grant funds to assist with the cost of providing public defense counsel for those who

cannot afford it. 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 \$4,695,000. During 2023-2024, interest payments of \$171,972 and principal payments of \$742,500 are due, along with paying agent fees of \$1,000.

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 2023-2024 is 4.5%

The **Water and Sewer Fund** will have \$6,230,098 in outstanding bonds as of July 1, 2023. Interest payments totaling \$201,204 and principal payments of \$362,500 are due in fiscal year 2023-2024, along with paying agent fees of \$750.

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 2023-2024 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 worker's 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 healthy projected fund balance of \$1,147,114. Given this adequate fund balance, no General Fund transfer is recommended for this year.

RECOMMENDATION

It is recommended that the City Council adopt a resolution with respect to the 2023-2024 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 8, 2023 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 8, 2023.

TAX RATES

Based upon information currently available, the proposed City tax rates per \$1,000 of Taxable Value for 2023-2024 can be compared to the current Fiscal Year as follows:

	Proposed 2023-2024 Tax Rates	Current 2022-2023 Tax Rates	Difference
Operating	\$ 11.5270	\$ 11.7666	(\$ 0.2396)
Rubbish	2.5907	2.5907	-
Debt, Non-voted	0.3767	0.3871	(0.0104)
Roads, Voted	1.9711	1.9711	-
Total City Millage	\$ 16.4655	\$ 16.7155	(\$ 0.2500)

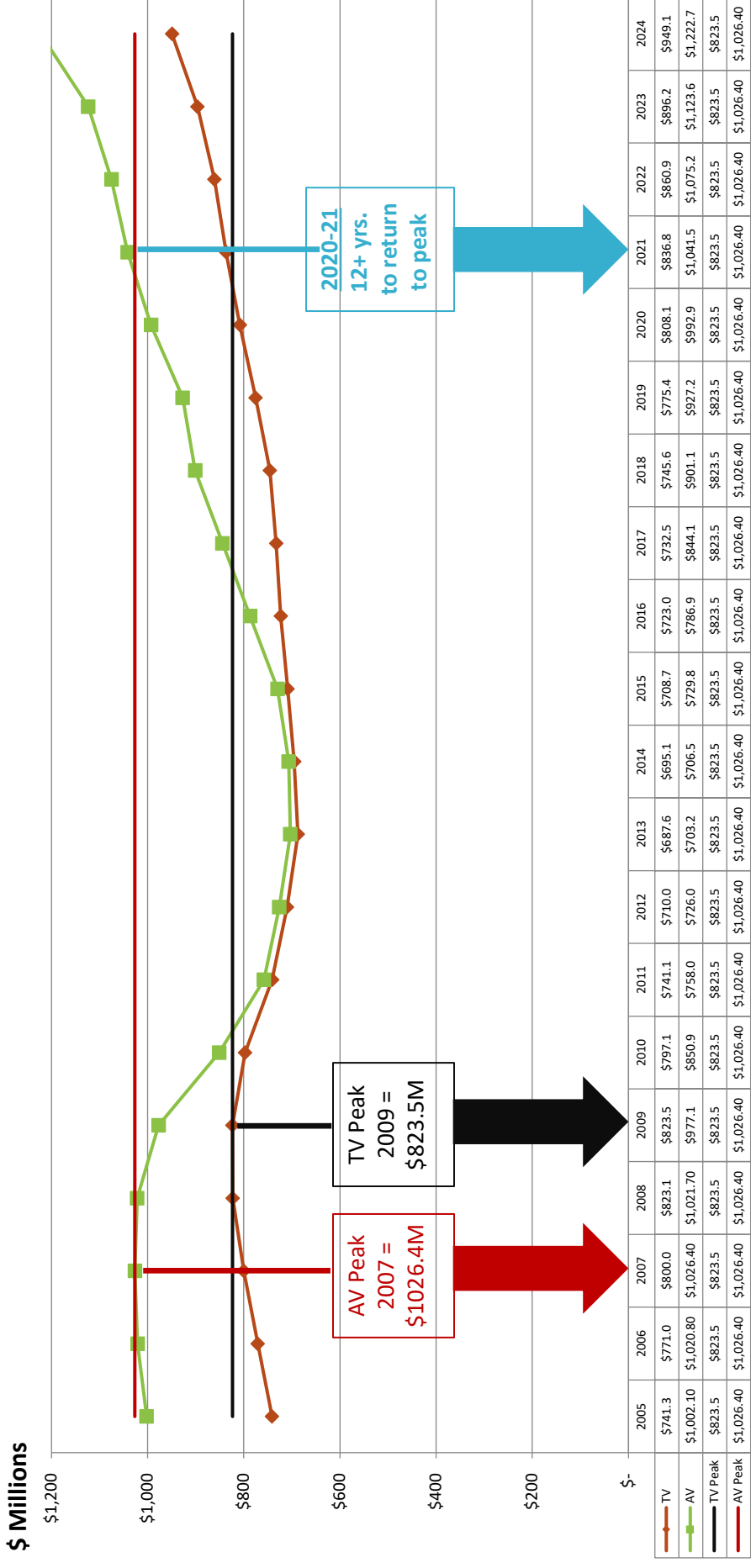
**City of Grosse Pointe Farms
Proposed Tax Rate
2023 - 2024**

Current Rate 2022-2023	Proposed Rate 2023-2024
\$16.7155	\$16.4655

<u>Taxable Value (TV)</u>	<u>City Tax Current Rate</u>	<u>City Tax Proposed Rate</u>	
90,000	\$ 1,504.40	\$ 1,481.90	
110,000	\$ 1,838.71	\$ 1,811.21	
130,000	\$ 2,173.02	\$ 2,140.52	
150,000	\$ 2,507.33	\$ 2,469.83	
175,000	\$ 2,925.21	\$ 2,881.46	
			<u>Average Change</u>
AVERAGE TV 207,227	\$ 3,463.90		
AVERAGE TV 217,588		\$ 3,582.70	\$ 118.80 3.4%
200,000	\$ 3,343.10	\$ 3,293.10	
250,000	\$ 4,178.88	\$ 4,116.38	
300,000	\$ 5,014.65	\$ 4,939.65	

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

TAXABLE (TV) vs. ASSESSED (AV) VALUE



MILLAGE RATES FOR GROSSE POINTE FARMS RESIDENTS

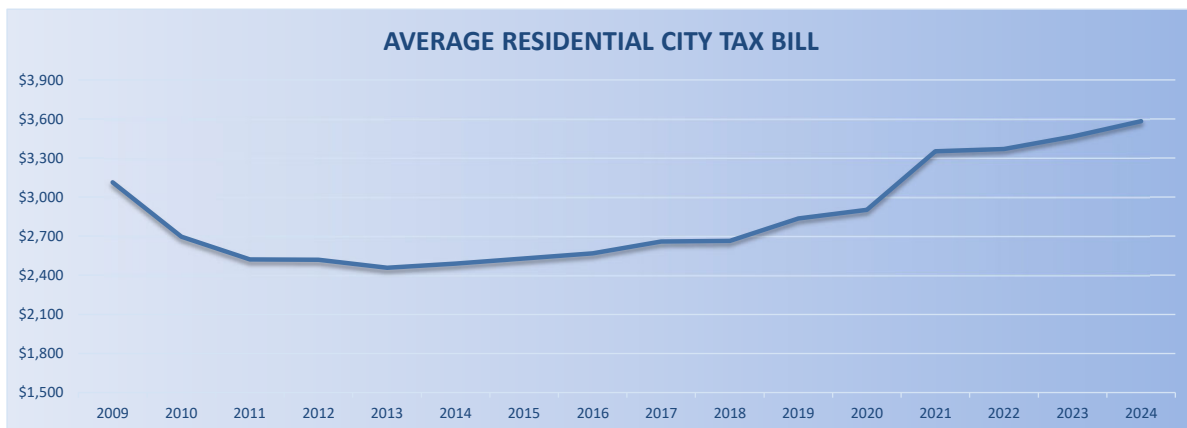
Taxing Entity	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	(Homestead)
										Proposed 2023-24
Tax Rate Shown in Mills										
Grosse Pointe School District	9.9200	9.4000	9.2850	8.9483	8.7127	9.5975	9.9353	7.0458	8.4586	8.4586
Wayne County Government	9.0400	10.0100	11.0366	11.0360	11.0349	11.0328	11.0315	11.0031	10.9623	10.9623
Wayne County Comm. College	3.2400	3.2400	3.2400	3.2408	3.2408	3.2408	3.2408	3.2378	3.2202	3.2202
Intermediate School District	3.4600	3.4600	3.4643	3.4643	3.4643	3.4643	3.4643	3.4558	3.4399	3.4399
Grosse Pointe Library	2.0500	2.0700	2.0600	2.2186	2.1925	2.1707	2.1504	2.1235	2.0970	2.0970
State Education	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Zoo	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0997	0.0992	0.0992
DIA	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.1995	0.1986	0.1986
City of Grosse Pointe Farms	14.0000	14.0000	14.4500	14.3500	14.9500	14.9500	16.9500	16.7912	16.7155	16.4655
Total - Millage Rates	46.7200	47.7600	48.0100	48.4800	49.8359	49.5580	53.0723	49.9564	51.1913	50.9413

Millage rates are estimated for other taxing jurisdictions.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Estimated 2023-24
Average Residential Taxable Value	180,600	183,490	184,040	185,700	189,600	194,150	197,838	200,608	207,227	217,588

Taxing Entity	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	(Homestead)
										Proposed 2023-24
Average Tax Rates Shown in Dollars										
Grosse Pointe School District	\$1,792	\$ 1,725	\$ 1,709	\$ 1,662	\$ 1,652	\$ 1,863	\$ 1,966	\$ 1,413	\$ 1,753	\$ 1,840
Wayne County Government	1,633	1,837	2,031	2,049	2,092	2,142	2,182	2,207	2,272	2,385
Wayne County Comm. College	585	595	596	602	614	629	641	650	667	701
Intermediate School District	625	635	638	643	657	673	685	693	713	748
Grosse Pointe Library	370	380	379	412	416	421	425	426	435	456
State Education	1,084	1,101	1,104	1,114	1,138	1,165	1,187	1,204	1,243	1,306
Zoo	18	18	18	19	19	19	20	20	21	22
DIA	36	37	37	37	38	39	40	40	41	43
City of Grosse Pointe Farms	2,528	2,569	2,659	2,665	2,835	2,903	3,353	3,368	3,464	3,583
Total - Dollars	\$ 8,671	\$ 8,896	\$ 9,172	\$ 9,203	\$ 9,460	\$ 9,854	\$ 10,500	\$ 10,022	\$ 10,608	\$ 11,084

Average tax rates are based on residential homestead property.



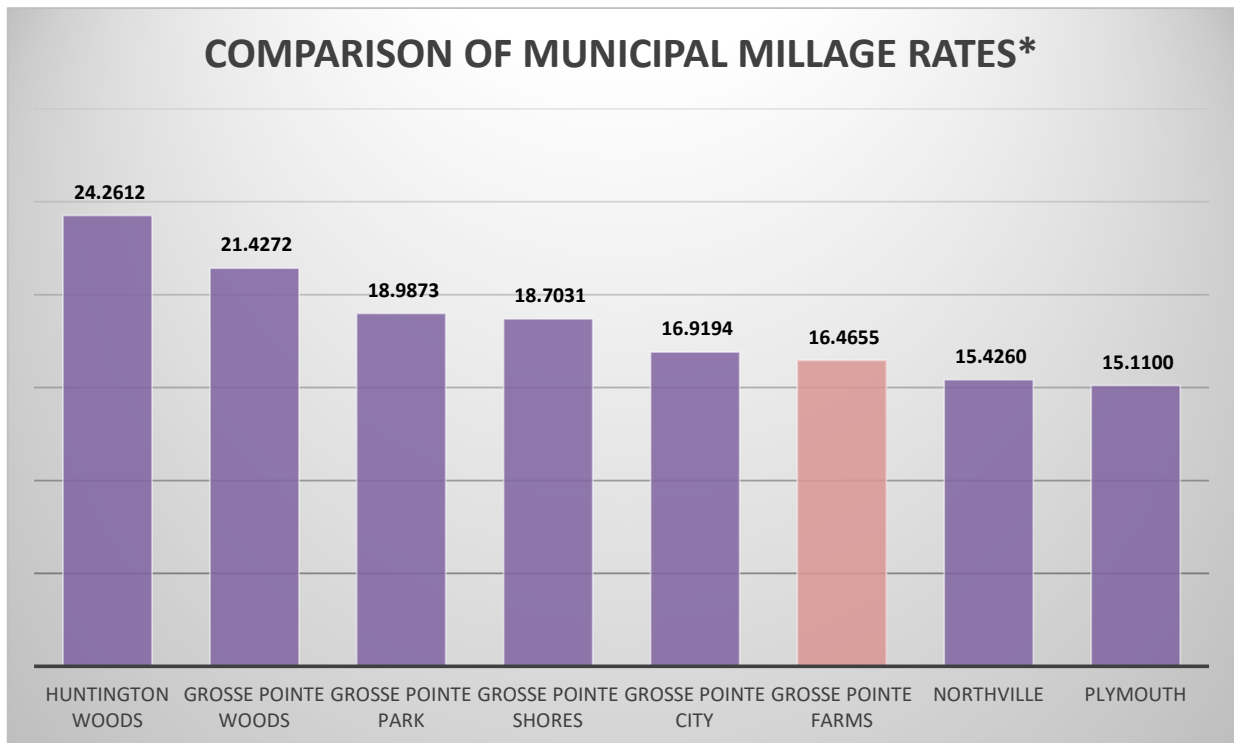
CITY OF GROSSE POINTE FARMS - SUMMARY OF MILLAGE RATES

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Proposed 2023-24
General Operating	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.8198	11.7666	11.5270
Rubbish	1.4200	1.4200	1.8700	1.8700	2.3666	2.3666	2.3666	2.6024	2.5907	2.5907
Debt	1.0800	1.0800	1.0800	0.9800	1.0834	1.0834	1.0834	0.3890	0.3871	0.3767
Roads, voted	-	-	-	-	-	-	2.0000	1.9800	1.9711	1.9711
Total	14.0000	14.0000	14.4500	14.3500	14.9500	14.9500	16.9500	16.7912	16.7155	16.4655

CURRENT MILLAGE VS. MILLAGE CAPS

	Maximum Allowable Millage <i>estimated</i>	Millage Request	Millage Available
General Operating	11.7666	11.5270	0.2396
Rubbish	2.5907	2.5907	-
Debt Service	N/A	0.3767	N/A
Roads, voted	1.9711	1.9711	-
Total	16.4655		

COMPARISON OF MUNICIPAL MILLAGE RATES*

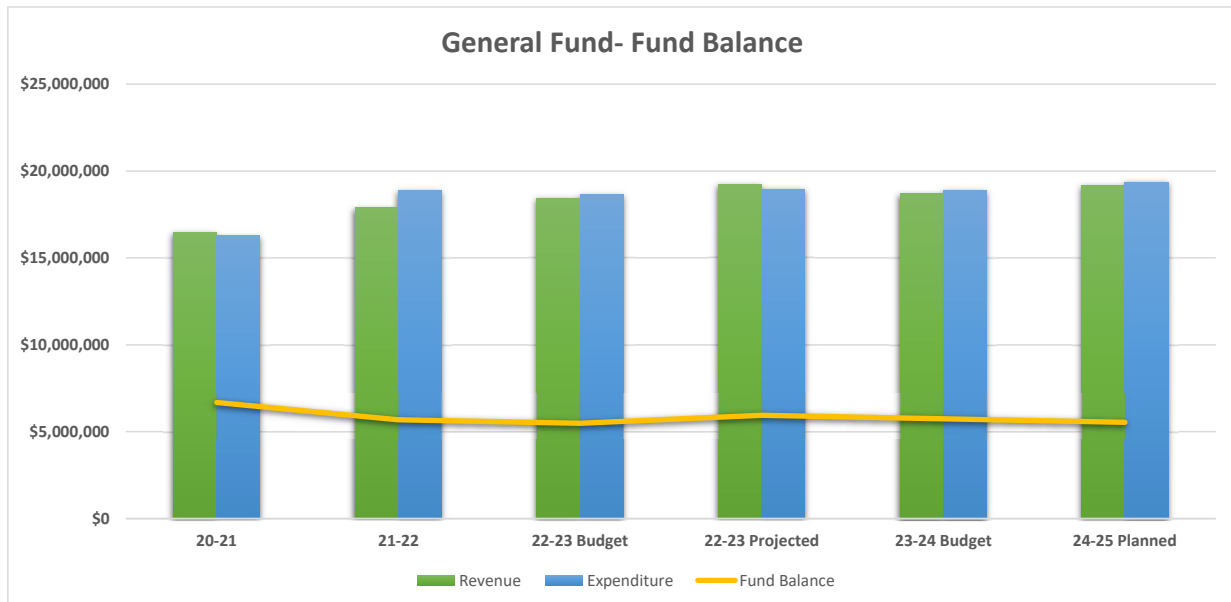


* Note: Rates for other municipalities are the amounts levied for 2022. Changes adopted or proposed may result in additional differences from the proposed Grosse Pointe Farms millage rate.

City of Grosse Pointe Farms 2023-2024 Budget

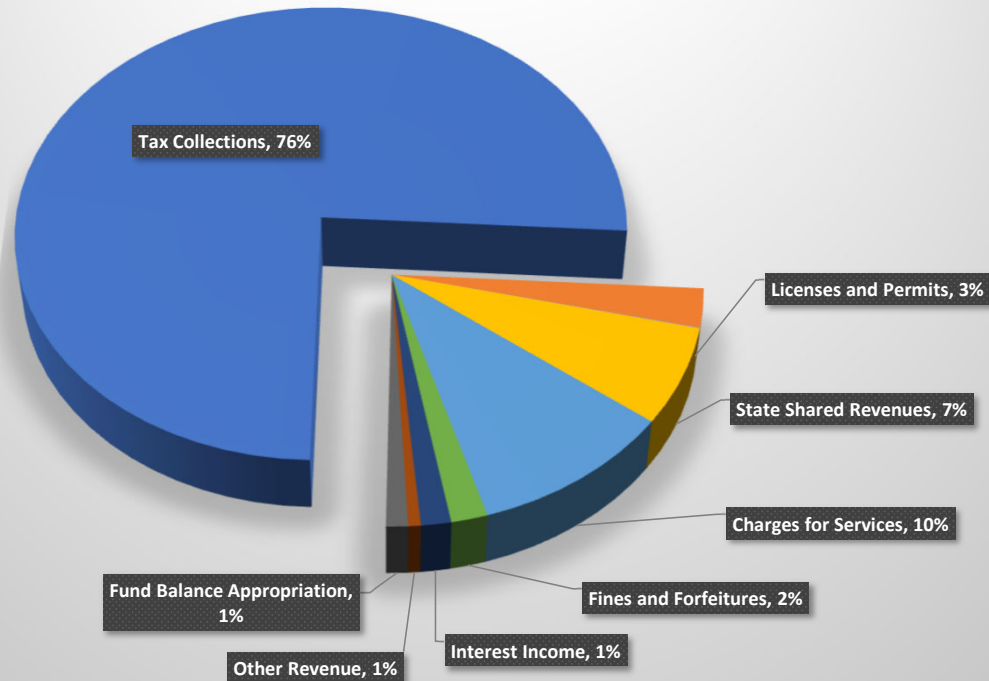
Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Revenues	16,463,352	17,883,172	18,422,020	19,193,230	18,695,140	19,170,080
Expenditures	16,266,814	18,884,023	18,622,020	18,936,490	18,895,140	19,370,080
Revenues over (under) Expenditures	196,538	(1,000,851)	(200,000)	256,740	(200,000)	(200,000)
Beginning Fund Balance	6,486,342	6,682,880	5,682,029	5,682,029	5,938,769	5,738,769
Ending Fund Balance	<u>6,682,880</u>	<u>5,682,029</u>	<u>5,482,029</u>	<u>5,938,769</u>	<u>5,738,769</u>	<u>5,538,769</u>
Unassigned Fund Balance	4,510,594	4,627,423	4,427,423	4,699,063	4,499,063	4,299,063
Unassigned Fund Balance as Percent of Expenditures	27.73%	24.50%	23.78%	24.81%	23.81%	22.19%



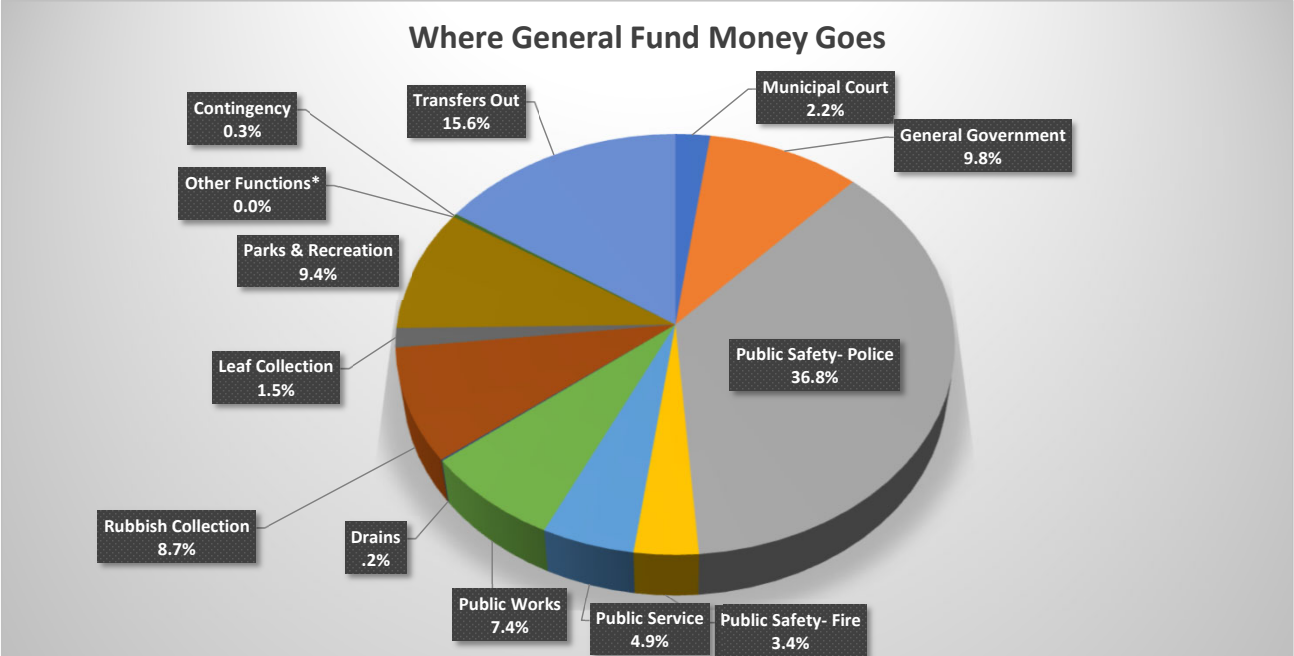
City of Grosse Pointe Farms 2023-2024 Budget

Where General Fund Money Comes From



Description	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Tax Collections	\$13,231,009	\$13,681,070	\$13,711,260	\$14,295,230	\$14,717,530
Licenses and Permits	626,321	467,350	497,800	501,030	501,860
Federal and State Grants	489,276	737,970	1,123,340	11,000	11,000
State Shared Revenues	1,208,749	1,205,000	1,229,420	1,253,370	1,277,900
Charges for Services	1,827,827	1,819,800	1,817,900	1,908,300	1,940,180
Fines and Forfeitures	325,493	305,530	305,500	335,500	335,500
Interest Income	-216,567	25,000	265,100	276,410	271,810
Other Revenue	391,065	180,000	242,910	114,300	114,300
Fund Balance Appropriation		200,000		200,000	200,000
General Fund Revenue Total	\$17,883,173	\$18,621,720	\$19,193,230	\$18,895,140	\$19,370,080

City of Grosse Pointe Farms 2023-2024 Budget



Description	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Municipal Court	\$332,389	\$379,200	\$356,660	\$413,100	\$424,110
General Government	\$1,085,032	\$1,310,400	\$1,167,870	\$1,844,570	\$1,870,910
Public Safety- Police	\$5,050,491	\$5,410,140	\$5,179,850	\$6,959,550	\$7,624,080
Public Safety- Fire	\$518,270	\$605,980	\$591,800	\$641,370	\$633,940
Public Service	\$709,978	\$751,000	\$710,700	\$927,200	\$942,380
Public Works	\$591,299	\$715,000	\$670,400	\$1,389,550	\$1,424,270
Drains	\$12,288	\$18,500	\$13,010	\$17,040	\$17,430
Rubbish Collection	\$1,849,274	\$1,510,000	\$1,550,200	\$1,648,250	\$1,707,440
Leaf Collection	\$219,683	\$264,000	\$252,100	\$280,370	\$284,800
Parks & Recreation	\$1,361,519	\$1,689,600	\$1,548,700	\$1,777,720	\$1,828,560
Other Functions*	\$3,440,048	\$2,868,500	\$3,619,000	\$0	\$0
Contingency	\$51,462	\$65,000	\$51,500	\$50,000	\$50,000
Transfers Out	\$3,662,289	\$3,034,700	\$3,224,700	\$2,946,420	\$2,922,160
General Fund Expenditures Total	\$18,884,022	\$18,622,020	\$18,936,490	\$18,895,140	\$19,730,080

* Other functions removed from State uniform chart of accounts. Allocated to other departments in 2023-2024 budget.

**CITY OF GROSSE POINTE FARMS
GENERAL FUND
Application of Fund Balance
2023 - 2024**

Unassigned Fund Balance, July 1, 2022		\$ 4,627,423
Revenues: Estimated to June 30, 2023	\$ 19,198,230	
Less: Nonspendable Revenue GASB 87 lease interest*	(190,100)	
Expenditures: Estimated to June 30, 2023	18,936,490	
Estimated Increase in Unassigned Fund Balance from Operations		71,640
Fund Balance Re-Appropriation 2022-2023 Original Budget	200,000	
Fund Balance Re-Appropriation 2023-2024 Budget	(200,000)	
Estimated Increase in Unassigned Fund Balance from Release of Assigned Fund Balance		-
Estimated Total Increase in Unassigned Fund Balance		71,640
Estimated Unassigned Fund Balance, June 30, 2023		\$ 4,699,063

Proposed 2023-24 Budget - Total Expenditures	\$ 18,895,140
Estimated Unassigned Fund Balance, June 30, 2023	\$ 4,699,063
Estimated Unassigned Fund Balance as a % of Budget	24.9%

<i>Budget Range to be in compliance with Fund Balance (FB) Guideline of 20%-30%:</i>			
	<i>est @ 6/30/2023 =</i>	<i>4,699,063</i>	
			<i>Estimated Budget Expenditures allowed to comply with each benchmark %</i>
<i>20% of FB</i>			<i>23,495,315</i>
<i>25% of FB</i>			<i>18,796,252</i>
<i>30% of FB</i>			<i>15,663,543</i>
			<i>Estimated Amount 2023-24 Budget below (above) benchmark</i>
			<i>\$ 4,600,175</i>
			<i>\$ (98,888)</i>
			<i>\$ (3,231,597)</i>

An application or appropriation of fund balance occurs when planned expenditures exceed currently available revenues. It is sometimes referred to as "drawing from the rainy day fund."

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
General Fund
2023 - 2024**

Means of Financing:

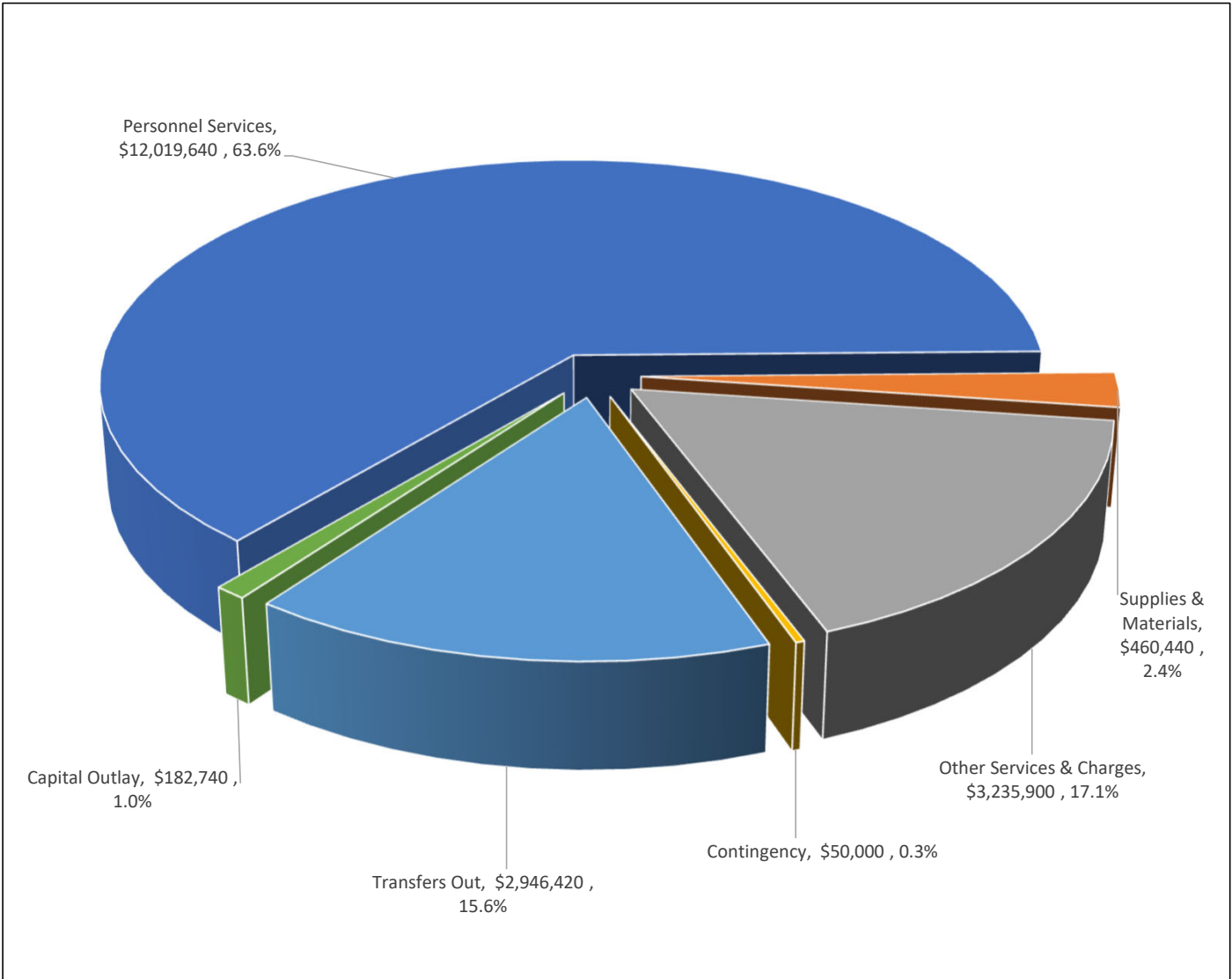
Taxes	\$ 14,295,230	
Licenses and Permits	501,030	
Federal & State Grants	11,000	
State Shared Revenue	1,253,370	
Charges for Service	1,908,300	
Fines / Forfeitures	335,500	
Interest Income	276,410	
Other Revenue	114,300	
Fund Balance Appropriation	200,000	
 Total Means of Financing		 \$ 18,895,140

Estimated Requirements:

Personnel Services	\$ 12,019,640	
Supplies and Materials	460,440	
Other Services & Charges	3,235,900	
Contingency	50,000	
Transfer to Other Funds	2,946,420	
Capital Outlay	182,740	
 Total Estimated Requirements		 \$ 18,895,140

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.

City of Grosse Pointe Farms
General Fund
Expenditures by Category
2023-2024 Budget



Total General Fund Budget = \$ 18,895,140

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

SE Michigan Averages:	
Personnel Services	73%
Supplies & Materials	3%
Other Services & Charges	17%
Transfers Out	6%
Capital Outlay	1%

GENERAL FUND

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
REVENUE							
Dept 401.000 - TAXES							
101-401.000-401.000	PROPERTY TAX - DEBT MILLAGE	334,292	346,030	346,030	346,030	357,600	363,100
101-401.000-402.000	PROPERTY TAX-OPERATING MILLAGE	10,158,116	10,530,920	10,530,920	10,530,920	10,939,780	11,267,970
101-401.000-403.000	PROPERTY TAX - RUBBISH MILLAGE	2,236,525	2,318,620	2,318,620	2,318,620	2,458,720	2,532,480
101-401.000-404.000	P.I.L.O.T.	7,500	7,500	7,690	7,690	7,880	8,080
101-401.000-445.000	INTEREST & PENALTIES	46,150	38,000	23,480	43,000	43,000	43,000
101-401.000-446.000	ADMINISTRATION FEE	448,426	440,000	461,690	465,000	488,250	502,900
TAXES		13,231,009	13,681,070	13,688,430	13,711,260	14,295,230	14,717,530
NOTE Total millage rate of 16.4655. Total taxable value increased 5.9%. CPI headlee max of 5%							
Dept 450.000 - LICENSES & PERMITS							
101-450.000-452.000	ELECTRICAL LICENSES	1,742	1,800	1,200	1,500	1,500	1,500
101-450.000-455.000	BUSINESS LICENSES	450	500	200	500	500	500
101-450.000-476.000	ZBA FEES	5,250	5,000	3,750	5,000	5,000	5,000
101-450.000-477.000	MECHANICAL PERMITS	40,277	30,000	23,690	35,000	35,000	35,000
101-450.000-478.000	BUILDING PERMITS	261,648	140,000	115,670	160,000	167,010	170,000
101-450.000-478.500	CONCRETE PERMIT	2,374	3,000	1,880	2,500	2,500	2,500
101-450.000-478.501	RIGHT-OF-WAY PERMIT	13,000	7,000	8,200	9,500	11,000	13,500
101-450.000-479.000	ELECTRICAL PERMITS	32,684	25,000	22,510	30,000	30,000	30,600
101-450.000-480.000	PLAN REVIEW FEE	982	1,000	490	750	1,000	1,000
101-450.000-481.000	PLUMBING PERMITS	27,558	20,000	16,070	20,000	22,000	22,440
101-450.000-482.000	DOG LICENSES	9,026	10,000	2,350	9,000	9,000	9,000
101-450.000-482.500	DOG PARK FEE	4,920	6,000	1,420	5,000	5,000	5,000
101-450.000-483.000	BICYCLE LICENSES	20	50	10	50	20	20
101-450.000-484.000	FENCE PERMITS	2,976	3,000	1,580	3,000	3,500	3,800
101-450.000-485.000	CABLE TV FRANCHISE FEE	223,414	215,000	167,040	216,000	208,000	202,000
LICENSES & PERMITS		626,321	467,350	366,060	497,800	501,030	501,860
Dept 501.000 - FEDERAL GRANTS							
101-501.000-530.500	FEDERAL GRANT - ARPA	478,895	476,970	478,880	478,880	-	-
101-501.000-532.000	FED. GRANT - FEMA	-	250,000	50,630	634,460	-	-
FEDERAL GRANTS		478,895	726,970	529,510	1,113,340	-	-
Dept 539.000 - STATE GRANTS							
101-539.000-569.000	STATE GRANTS - OTHER	10,381	11,000	5,330	10,000	11,000	11,000
STATE GRANTS		10,381	11,000	5,330	10,000	11,000	11,000
Dept 574.000 - STATE SHARED REVENUES							
101-574.000-573.000	LOCAL COMM STAB SHARE APPROP	18,068	15,000	18,070	18,070	18,070	18,070
101-574.000-576.000	SALES & USE TAX	1,179,298	1,180,000	611,530	1,200,000	1,224,000	1,248,480
101-574.000-577.000	LIQUOR LICENSES	11,383	10,000	11,430	11,350	11,300	11,350
STATE REVENUE SHARING		1,208,749	1,205,000	641,030	1,229,420	1,253,370	1,277,900
Dept 600.000 - CHARGES FOR SERVICES							
101-600.000-602.000	POLICE & FIRE ALARM FEES	34,433	40,000	35,330	36,000	36,000	36,000
101-600.000-603.000	MISC. PARKS & REC.	10,132	6,000	6,270	7,000	7,000	7,000
101-600.000-605.000	SALVAGE RECERTIFICATION FEES	111,195	110,000	56,050	100,000	100,000	100,000
101-600.000-607.000	NSF - FEE	430	500	480	800	500	500
101-600.000-608.000	METRO AUTHORITY	37,797	30,000	-	38,000	38,760	39,530
101-600.000-616.000	RECREATION PROGRAMS	88,429	70,000	19,110	50,000	51,000	52,020
101-600.000-616.001	SWIM TEAM REVENUE	-	-	-	25,000	25,000	25,000
101-600.000-625.000	SPECIAL RUBBISH PICKUP	5,952	5,000	3,490	5,000	5,000	5,000
101-600.000-627.000	SEWAGE LEASE - WAYNE COUNTY	438,575	432,500	432,510	432,500	438,580	438,580
101-600.000-628.000	FIRE INSPECTION SERVICES	300	-	1,040	1,500	2,500	3,000
101-600.000-630.000	BOAT MOORING FEES	657,626	679,800	235,340	679,000	700,190	721,200
101-600.000-638.000	RADIO SYSTEM - SERVICE CHARGE	13,000	13,500	6,700	13,400	13,900	14,300
101-600.000-640.000	PIER PARK CONCESSION	-	3,000	2,000	5,000	3,000	3,000
101-600.000-649.000	MUN. COURT ADMIN. - GPS	39,469	30,000	9,820	38,000	38,000	38,000
101-600.000-651.000	TOWER - AT & T	35,910	36,000	24,490	36,700	37,980	38,740
101-600.000-651.001	TOWER - VERIZON	38,807	39,000	38,810	39,000	39,780	40,580
101-600.000-651.002	NEXTEL LEASE @ KERBY FIELD	29,611	30,000	20,290	30,500	31,110	31,730
101-600.000-652.000	PARKING METERS & PARKING	126,670	135,000	81,630	130,000	130,000	130,000
101-600.000-653.000	M.O. PARKING LOT	46,304	75,000	46,530	65,000	120,000	125,000
101-600.000-654.000	PROPERTY MAINT. INSPECTIONS	47,627	32,000	18,250	30,000	29,000	28,000
101-600.000-656.000	PIER BUILDING RENTAL	56,310	45,000	36,480	52,000	52,000	54,000
101-600.000-656.500	PICNIC SHELTER RENTALS	9,250	7,500	7,990	8,500	9,000	9,000
CHARGES FOR SERVICES		1,827,827	1,819,800	1,082,610	1,822,900	1,908,300	1,940,180

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
Dept 655.000 - FINES & FORFEITS							
101-655.000-544.000	DUI CASEFLOW ASSISTANCE	4,608	2,000	-	2,000	2,000	2,000
101-655.000-659.000	COURT COST	67,656	78,830	47,890	72,000	72,000	72,000
101-655.000-660.000	COURT & TRAFFIC FINES	115,526	118,000	85,540	120,000	120,000	120,000
101-655.000-661.000	METER VIOLATIONS	105,314	80,000	54,720	85,000	115,000	115,000
101-655.000-662.000	TRUCK FINES & COSTS	6,324	2,000	720	1,500	1,500	1,500
101-655.000-663.000	PROBATION OVERSIGHT	26,065	25,000	16,980	25,000	25,000	25,000
	FINES AND FORFEITS	325,493	305,830	205,850	305,500	335,500	335,500
Dept 664.000 - INTEREST							
101-664.000-665.000	INTEREST INCOME	(414,510)	25,000	119,920	75,000	95,000	100,000
101-664.000-668.000	INTEREST REVENUE- LEASES	197,943	-	-	190,100	181,410	171,810
	INTEREST AND RENTS	(216,567)	25,000	119,920	265,100	276,410	271,810
Dept 671.000 - OTHER REVENUE							
101-671.000-673.500	PROCEEDS FROM SALE OF ASSETS	4,650	12,000	11,650	12,000	4,000	4,000
101-671.000-688.000	SCRIPT REBATES	107,713	58,000	75,610	75,610	-	-
101-671.000-690.000	MISC.-PUBLIC SERVICE	1,744	200	56,750	58,000	15,000	15,000
101-671.000-690.500	PUBLIC WORKS - SIGNS	300	300	20	300	300	300
101-671.000-691.001	MISC. PUBLIC WORKS - SCRAP	6,649	4,000	2,850	4,000	4,000	4,000
101-671.000-692.000	MISC. PUBLIC SAFETY	27,308	21,000	19,590	21,000	21,000	21,000
101-671.000-692.100	OUIL ORDINANCE FEES	11,054	7,000	5,260	7,000	10,000	10,000
101-671.000-694.000	MISC. OTHER	126,400	30,000	2,260	5,000	10,000	10,000
101-671.000-694.001	E-911 Proceeds	105,234	47,500	33,970	60,000	50,000	50,000
101-671.000-696.000	OVER AND SHORT	13	-	-	-	-	-
	OTHER REVENUE	391,065	180,000	207,960	242,910	114,300	114,300
Dept 695.000 - OTHER FINANCING SOURCES							
101-695.000-697.000	APPROPRIATION OF FUND BALANCE		200,000			200,000	200,000
	OTHER FINANCING SOURCES		200,000			200,000	200,000
TOTAL REVENUES		17,883,173	18,622,020	16,846,700	19,198,230	18,895,140	19,370,080

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
APPROPRIATIONS							
Dept 136.000 - MUNICIPAL COURT							
PERSONNEL SERVICES							
101-136.000-702.000	SALARIES & WAGES	234,558	260,000	158,470	250,000	275,000	284,630
101-136.000-702.001	OVERTIME	-	2,000	-	-	2,000	2,000
101-136.000-703.000	VISITING JUDGE	1,700	2,500	-	1,500	1,500	1,500
101-136.000-715.000	FICA EXPENSE	17,745	21,900	12,530	18,500	21,200	21,390
101-136.000-716.000	INSURANCE/HOSPITAL	18,812	22,000	13,170	19,900	20,100	21,200
101-136.000-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	12,500	12,940
101-136.000-716.005	RETIREE HEALTH SAVINGS	-	-	-	-	6,000	6,000
PERSONNEL SERVICES		272,815	308,400	184,170	289,900	338,300	349,660
SUPPLIES AND MATERIALS							
101-136.000-730.000	POSTAGE	1,871	2,500	1,390	2,000	2,000	2,000
101-136.000-757.000	SUPPLIES	7,638	5,000	3,060	5,000	5,000	5,150
101-136.000-778.000	EQUIPMENT REPAIR & SERVICE	1,219	2,000	-	2,000	4,500	4,500
SUPPLIES AND MATERIALS		10,728	9,500	4,450	9,000	11,500	11,650
OTHER SERVICES AND CHARGES							
101-136.000-831.000	CONTRACTUAL SERVICE	38,838	46,000	25,590	43,000	46,000	47,000
101-136.000-835.000	JURORS / WITNESS FEES	240	500	-	500	500	500
101-136.000-836.000	ATTORNEYS FEES	1,754	5,000	-	5,000	5,000	5,000
101-136.000-853.000	TELEPHONE	814	1,500	540	960	1,500	1,500
101-136.000-958.000	DUES & SUBSCRIPTIONS	943	2,800	2,160	2,800	2,800	2,800
101-136.000-960.000	CONFERENCE	-	1,500	840	1,500	1,500	1,500
101-136.000-961.000	TRAINING & SCHOOLING	-	500	-	500	500	500
OTHER SERVICES AND CHARGES		42,589	57,800	29,130	54,260	57,800	58,800
CAPITAL OUTLAY							
101-136.000-977.000	NEW EQUIPMENT	6,257	3,500	-	3,500	5,500	4,000
CAPITAL OUTLAY		6,257	3,500	-	3,500	5,500	4,000
Totals for dept 136.000 - MUNICIPAL COURT		332,389	379,200	217,750	356,660	413,100	424,110
Dept 170.000 - GENERAL GOVERNMENT							
PERSONNEL SERVICES							
101-170.000-702.000	SALARIES & WAGES	578,233	690,900	374,430	590,000	632,000	655,630
101-170.000-702.001	OVERTIME	13,053	11,000	8,460	11,000	4,000	4,000
101-170.000-702.193	ELECTION WORKERS	10,534	15,100	15,030	15,030	25,000	15,000
101-170.000-702.195	STAFF WAGES - ELECTIONS	3,248	10,000	9,250	10,000	15,000	10,000
101-170.000-702.247	WAGES - BOARD OF REVIEW	900	2,000	-	1,000	1,000	1,000
101-170.000-715.000	FICA EXPENSE	44,572	56,400	30,340	49,000	51,720	53,530
101-170.000-716.000	INSURANCE/HOSPITAL	133,162	152,000	93,160	140,750	136,840	144,910
101-170.000-716.001	PENSION CONTRIBUTIONS	-	-	-	-	185,550	194,830
101-170.000-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	35,500	36,740
101-170.000-716.005	RETIREE HEALTH SAVINGS CONT.	-	-	-	-	14,000	14,000
101-170.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	129,360	135,830
101-170.000-719.000	M.E.S.A. REIMBURSEMENT	19	1,000	150	200	-	-
PERSONNEL SERVICES		783,721	938,400	530,820	816,980	1,229,970	1,265,470
SUPPLIES AND MATERIALS							
101-170.000-730.000	POSTAGE	7,547	11,000	5,940	10,000	11,000	11,000
101-170.000-730.195	POSTAGE-ELECTIONS	5,800	5,000	3,920	3,890	5,000	4,000
101-170.000-731.000	PUBLICATION OF NOTICES	4,702	6,000	1,910	5,500	5,000	5,000
101-170.000-731.195	PUBLICATION - ELECTION NOTICES	964	1,000	470	1,000	1,000	1,000
101-170.000-757.000	SUPPLIES	18,137	18,000	7,590	16,500	22,000	22,660
101-170.000-757.195	SUPPLIES - ELECTION	7,842	28,000	24,350	28,000	20,000	20,000
101-170.000-778.000	EQUIPMENT REPAIR & SERVICE	20,924	16,000	8,770	20,000	21,000	21,630
SUPPLIES AND MATERIALS		65,916	85,000	52,950	84,890	85,000	85,290

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
OTHER SERVICES AND CHARGES							
101-170.000-808.000	AUDITING SERVICES	34,424	42,000	35,000	35,000	46,400	47,890
101-170.000-811.000	JANITORIAL SERVICES	-	-	-	-	30,000	30,900
101-170.000-819.000	BEAUTIFICATION	6,179	6,000	2,170	6,000	7,100	7,100
101-170.000-821.000	HISTORICAL	5,000	5,000	5,000	5,000	5,000	5,000
101-170.000-821.500	GPF FOUNDATION	196	1,000	-	500	500	500
101-170.000-825.000	LEGAL FEES	75,526	65,000	33,460	65,000	70,000	72,100
101-170.000-827.000	ASSESSMENT & TAX SERVICES	53,473	57,000	36,790	57,000	61,100	63,540
101-170.000-831.000	CONTRACTURAL SERVICES	-	-	-	-	14,600	15,040
101-170.000-853.000	TELEPHONE	11,941	15,000	6,960	13,000	11,000	10,000
101-170.000-861.000	GAS & OIL	1,448	3,000	1,650	3,000	3,000	3,000
101-170.000-880.000	SUNDRY SUPPLIES	8,650	10,000	4,820	10,000	10,000	10,000
101-170.000-912.000	PROVENCAL SETTLEMENT	-	-	-	-	40,000	40,000
101-170.000-914.000	LIABILITY INSURANCE	-	-	-	-	117,100	120,610
101-170.000-921.000	ELECTRIC	-	-	-	-	22,500	22,500
101-170.000-927.000	WATER	-	-	-	-	3,800	3,950
101-170.000-928.000	NATURAL GAS	-	-	-	-	9,000	9,270
101-170.000-939.000	AUTOMOTIVE	1,450	2,000	1,630	1,500	1,500	1,500
101-170.000-951.278	NEWS PUBLICATIONS	2,477	12,000	2,240	3,000	4,000	4,000
101-170.000-958.000	DUES & SUBSCRIPTIONS	14,168	16,000	10,750	16,000	16,500	16,750
101-170.000-960.000	CONFERENCE	5,036	10,000	5,980	10,000	10,500	10,500
101-170.000-961.000	TRAINING & SCHOOLING	2,723	8,000	1,200	6,000	6,000	6,000
101-170.000-962.000	PERSONNEL EXPENSE	2,779	5,000	3,190	5,000	5,000	5,000
101-170.000-964.000	TAX TRIBUNAL REFUNDS	-	-	-	-	5,000	5,000
OTHER SERVICES AND CHARGES		225,470	257,000	150,840	236,000	499,600	510,150
CAPITAL OUTLAY							
101-170.000-980.000	OFFICE EQUIPMENT & FURNITURE	9,925	30,000	2,430	30,000	30,000	10,000
CAPITAL OUTLAY		9,925	30,000	2,430	30,000	30,000	10,000
Totals for dept 170.000 - GENERAL GOVERNMENT		1,085,032	1,310,400	737,040	1,167,870	1,844,570	1,870,910
Dept 300.000 - PUBLIC SAFETY - POLICE							
PERSONNEL SERVICES							
101-300.000-702.000	SALARIES & WAGES	3,380,415	3,600,000	2,266,270	3,490,000	3,650,000	3,824,250
101-300.000-702.001	OVERTIME	406,213	350,000	231,070	370,000	382,950	396,350
101-300.000-715.000	FICA EXPENSE	85,677	94,000	61,460	96,000	99,950	105,000
101-300.000-716.000	INSURANCE/HOSPITAL	655,070	752,000	441,350	660,000	695,000	729,750
101-300.000-716.002	PENSION CONTRIBUTIONS	-	-	-	-	497,880	522,780
101-300.000-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	22,000	22,770
101-300.000-716.005	RETIREE HEALTH SAVINGS CONT.	-	-	-	-	42,000	42,000
101-300.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	790,850	830,390
PERSONNEL SERVICES		4,527,375	4,796,000	3,000,150	4,616,000	6,180,630	6,473,290
SUPPLIES AND MATERIALS							
101-300.000-725.000	UNIFORMS	38,610	43,500	24,560	43,500	43,500	44,500
101-300.000-730.000	POSTAGE	1,263	4,000	600	1,850	3,000	3,000
101-300.000-757.000	SUPPLIES	56,427	59,000	40,980	58,000	71,000	65,000
101-300.000-761.000	PRISONERS EXPENSE	1,637	3,000	820	2,500	2,500	2,500
101-300.000-778.000	EQUIPMENT REPAIR & SERVICE	4,064	4,000	1,350	4,000	4,000	4,000
101-300.000-781.000	PARKING METERS	815	1,500	430	1,500	1,500	1,500
101-300.000-786.000	SIGNS	1,827	7,000	4,440	6,000	6,000	6,000
SUPPLIES AND MATERIALS		104,643	122,000	73,180	117,350	131,500	126,500
OTHER SERVICES AND CHARGES							
101-300.000-811.000	JANITORIAL SERVICES	-	-	-	-	30,000	30,900
101-300.000-831.000	CONTRACTUAL SERVICE	61,633	66,400	29,220	65,000	97,900	99,800
101-300.000-831.001	AMBULANCE SERVICE CONTRACT	45,000	55,000	22,500	45,000	55,000	55,000
101-300.000-850.000	RADIO SYSTEM	40,563	40,000	12,650	20,000	19,710	20,140
101-300.000-853.000	TELEPHONE	35,902	53,000	8,820	38,000	38,000	38,000
101-300.000-861.000	GAS & OIL	64,119	69,000	53,320	68,000	70,000	72,100
101-300.000-880.000	SUNDRY SUPPLIES	-	500	-	-	500	500
101-300.000-914.000	LIABILITY INSURANCE	-	-	-	-	87,260	89,880
101-300.000-921.000	ELECTRIC	-	-	-	-	22,500	22,500
101-300.000-925.000	SIGNAL SYSTEM	25,829	21,000	4,320	21,000	21,000	21,000
101-300.000-927.000	WATER	-	-	-	-	3,800	3,950
101-300.000-928.000	NATURAL GAS	-	-	-	-	9,000	9,270
101-300.000-931.000	BUILDING MAINTENANCE	-	-	-	-	15,000	15,500
101-300.000-939.000	AUTOMOTIVE	34,137	30,000	11,510	30,000	30,000	30,000
101-300.000-958.000	DUES & SUBSCRIPTIONS	943	2,000	1,380	2,000	3,000	3,000
101-300.000-960.000	CONFERENCE	5,471	11,600	1,910	10,000	10,000	10,000
101-300.000-961.000	TRAINING & SCHOOLING	22,178	35,000	7,000	35,000	35,000	35,000
101-300.000-962.000	PERSONNEL EXPENSE	14,971	8,000	4,580	8,000	8,000	8,000
101-300.000-963.000	SUPPORT UNIT	215	2,500	2,100	2,500	2,750	2,750
101-300.000-963.500	K-9 UNIT	9,787	10,000	8,850	12,000	12,000	12,000
OTHER SERVICES AND CHARGES		360,748	404,000	168,160	356,500	570,420	579,290

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
CAPITAL OUTLAY							
101-300.000-977.000	NEW EQUIPMENT	57,725	88,140	68,890	90,000	77,000	85,000
CAPITAL OUTLAY		57,725	88,140	68,890	90,000	77,000	85,000
Totals for dept 300.000 - PUBLIC SAFETY - POLICE		5,050,491	5,410,140	3,310,380	5,179,850	6,959,550	7,264,080
Dept 335.000 - PUBLIC SAFETY - FIRE							
PERSONNEL SERVICES							
101-335.000-702.000	SALARIES & WAGES	313,815	330,000	245,600	335,000	360,000	350,000
101-335.000-702.001	OVERTIME	60,702	70,000	40,740	70,000	73,000	75,560
101-335.000-715.000	FICA EXPENSE	5,376	6,000	4,310	6,000	7,050	6,550
101-335.000-716.000	INSURANCE/HOSPITAL	50,605	59,000	32,180	58,000	68,000	71,400
PERSONNEL SERVICES		430,498	465,000	322,830	469,000	508,050	503,510
SUPPLIES AND MATERIALS							
101-335.000-725.000	UNIFORMS	2,413	9,000	5,220	9,000	9,000	9,000
101-335.000-757.000	SUPPLIES	13,809	19,200	13,350	18,000	26,740	25,000
101-335.000-768.000	LAUNDRY	12,057	14,000	8,540	14,000	9,500	10,500
SUPPLIES AND MATERIALS		28,279	42,200	27,110	41,000	45,240	44,500
OTHER SERVICES AND CHARGES							
101-335.000-850.000	RADIO SYSTEM	25,773	35,000	7,590	15,000	13,140	13,430
101-335.000-853.000	TELEPHONE	6,020	12,000	3,570	8,000	8,000	8,000
101-335.000-861.000	GAS & OIL	1,751	2,000	1,280	2,500	2,500	2,500
101-335.000-880.000	SUNDRY SUPPLIES	-	500	-	-	500	500
101-335.000-933.000	EQUIPMENT REPAIR - NON AUTO	1,864	4,000	2,240	4,000	4,000	4,000
101-335.000-939.000	AUTOMOTIVE	8,271	12,000	22,590	25,000	20,000	20,000
101-335.000-944.000	HYDRANT RENTAL	6,000	6,000	3,000	6,000	6,000	6,000
101-335.000-958.000	DUES & SUBSCRIPTIONS	1,443	2,550	2,570	3,000	3,500	3,500
101-335.000-960.000	CONFERENCE	2,879	2,000	1,900	2,000	2,500	2,500
101-335.000-961.000	TRAINING & SCHOOLING	2,098	15,000	2,780	8,000	10,000	10,000
101-335.000-962.000	PERSONNEL EXPENSE	-	500	710	1,300	500	500
OTHER SERVICES AND CHARGES		56,099	91,550	48,230	74,800	70,640	70,930
CAPITAL OUTLAY							
101-335.000-977.000	NEW EQUIPMENT	3,394	7,230	5,100	7,000	17,440	15,000
CAPITAL OUTLAY		3,394	7,230	5,100	7,000	17,440	15,000
Totals for dept 335.000 - PUBLIC SAFETY - FIRE		518,270	605,980	403,270	591,800	641,370	633,940
Dept 370.000 - PUBLIC SERVICE							
PERSONNEL SERVICES							
101-370.000-702.000	SALARIES & WAGES	235,667	276,000	159,840	255,000	320,000	331,200
101-370.000-702.001	OVERTIME	-	5,000	-	-	-	-
101-370.000-715.000	FICA EXPENSE	17,801	24,000	12,650	19,600	24,480	25,340
101-370.000-716.000	INSURANCE/HOSPITAL	42,697	50,000	29,870	44,500	47,000	49,350
101-370.000-716.001	PENSION CONTRIBUTIONS	-	-	-	-	44,710	46,950
101-370.000-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	5,800	6,000
101-370.000-716.005	RETIREE HEALTH SAVINGS CONT.	-	-	-	-	2,000	2,000
101-370.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	48,510	50,940
PERSONNEL SERVICES		296,165	355,000	202,360	319,100	492,500	511,780
SUPPLIES AND MATERIALS							
101-370.000-730.000	POSTAGE	1,191	1,200	460	1,000	1,200	1,200
101-370.000-757.000	SUPPLIES	5,172	8,000	4,050	6,000	8,000	8,000
SUPPLIES AND MATERIALS		6,363	9,200	4,510	7,000	9,200	9,200
OTHER SERVICES AND CHARGES							
101-370.000-820.000	CONSULTANT	42,912	45,000	13,490	45,000	45,000	45,000
101-370.000-822.000	PLUMBING INSPECTION	15,586	15,000	9,000	15,000	15,000	15,000
101-370.000-824.000	ELECTRICAL INSPECTIONS	17,200	20,000	11,360	19,000	19,000	19,000
101-370.000-828.000	TREE MAINTENANCE	233,187	220,000	155,320	220,000	220,000	220,000
101-370.000-828.001	TREE MAINTENANCE -EMERGENCY STORM D.	89,400	60,000	55,220	60,000	80,000	80,000
101-370.000-831.000	CONTRACTURAL SERVICES	-	-	-	-	5,000	5,150
101-370.000-840.000	EXTERMINATION SERVICES	1,384	3,500	1,540	3,500	3,500	3,500
101-370.000-853.000	TELEPHONE	2,592	2,800	1,460	2,500	2,500	2,500
101-370.000-861.000	GAS & OIL	1,897	3,000	1,560	3,000	3,000	3,000
101-370.000-931.000	BUILDING MAINTENANCE	-	-	-	-	15,000	15,500
101-370.000-939.000	AUTOMOTIVE	1,656	2,500	4,630	4,800	2,500	2,750
101-370.000-958.000	DUES & SUBSCRIPTIONS	270	1,000	540	800	1,000	1,000
101-370.000-960.000	CONFERENCE	-	2,000	-	1,000	2,000	2,000
101-370.000-961.000	TRAINING & SCHOOLING	20	2,000	100	-	2,000	2,000
OTHER SERVICES AND CHARGES		406,104	376,800	254,220	374,600	415,500	416,400

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
CAPITAL OUTLAY							
101-370.000-977.000	NEW EQUIPMENT	1,346	10,000	-	10,000	10,000	5,000
	CAPITAL OUTLAY	1,346	10,000	-	10,000	10,000	5,000
Totals for dept 370.000 - PUBLIC SERVICE		709,978	751,000	461,090	710,700	927,200	942,380
Dept 440.000 - PUBLIC WORKS							
PERSONNEL SERVICES							
101-440.000-702.000	SALARIES & WAGES	274,261	340,000	198,240	320,000	340,000	351,900
101-440.000-702.001	OVERTIME	4,056	15,000	4,090	6,000	15,000	15,000
101-440.000-715.000	FICA EXPENSE	21,189	28,000	15,840	24,500	25,080	28,070
101-440.000-716.000	INSURANCE/HOSPITAL	155,953	194,000	116,040	180,000	203,000	213,150
101-440.000-716.001	PENSION CONTRIBUTIONS	-	-	-	-	87,190	89,800
101-440.000-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	43,000	44,510
101-440.000-716.005	RETIREE HEALTH SAVINGS CONT.	-	-	-	-	18,000	18,000
101-440.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	97,020	101,870
	PERSONNEL SERVICES	455,459	577,000	334,210	530,500	828,290	862,300
SUPPLIES AND MATERIALS							
101-440.000-725.000	UNIFORMS	21,207	16,000	6,530	16,000	16,000	16,000
101-440.000-757.000	SUPPLIES	40,751	30,500	21,810	35,000	33,000	33,000
101-440.000-786.000	SIGNS	6,392	8,000	5,690	8,000	8,000	8,000
	SUPPLIES AND MATERIALS	68,350	54,500	34,030	59,000	57,000	57,000
OTHER SERVICES AND CHARGES							
101-440.000-831.000	CONTRACTUAL SERVICE	81	-	290	-	5,000	5,150
101-440.000-853.000	TELEPHONE	5,968	7,000	3,970	6,000	5,000	4,000
101-440.000-861.000	GAS & OIL	4,072	7,500	3,580	7,500	7,500	7,500
101-440.000-914.000	LIABILITY INSURANCE	-	-	-	-	25,260	26,020
101-440.000-923.000	ROW PLANTINGS AND STRUCTURES	-	-	-	-	35,000	35,000
101-440.000-926.000	STREETLIGHTING	-	-	-	-	330,000	335,000
101-440.000-928.000	NATURAL GAS	7,261	10,000	4,200	8,500	9,000	9,500
101-440.000-931.000	BUILDINGS & STRUCTURES	10,578	22,500	12,480	20,000	30,000	25,000
101-440.000-933.000	EQUIPMENT REPAIR - NON AUTO	4,540	3,500	4,720	6,000	5,000	5,000
101-440.000-936.001	MO LOT	-	-	-	-	11,000	11,000
101-440.000-939.000	AUTOMOTIVE	10,757	16,000	15,860	17,000	16,000	16,000
101-440.000-943.000	EQUIPMENT RENTAL	-	1,000	-	-	1,000	1,000
101-440.000-958.000	DUES & SUBSCRIPTIONS	1,893	2,000	1,600	1,900	2,000	2,000
101-440.000-961.000	TRAINING & SCHOOLING	7,905	1,000	720	1,000	2,500	2,500
101-440.000-962.000	PERSONNEL EXPENSE	10,197	10,000	6,290	10,000	10,000	10,300
	OTHER SERVICES AND CHARGES	63,252	80,500	53,710	77,900	494,260	494,970
CAPITAL OUTLAY							
101-440.000-977.000	NEW EQUIPMENT	4,238	3,000	960	3,000	10,000	10,000
	CAPITAL OUTLAY	4,238	3,000	960	3,000	10,000	10,000
Totals for dept 440.000 - PUBLIC WORKS		591,299	715,000	422,910	670,400	1,389,550	1,424,270
Dept 445.000 - DRAINS							
PERSONNEL SERVICES							
101-445.000-702.000	SALARIES & WAGES	9,821	10,000	6,400	10,000	10,250	10,610
101-445.000-715.000	FICA EXPENSE	748	1,000	510	760	790	820
	PERSONNEL SERVICES	10,569	11,000	6,910	10,760	11,040	11,430
SUPPLIES AND MATERIALS							
101-445.000-757.000	SUPPLIES	-	1,500	-	-	1,500	1,500
	SUPPLIES AND MATERIALS	-	1,500	-	-	1,500	1,500
OTHER SERVICES AND CHARGES							
101-445.000-861.000	GAS & OIL	652	2,000	430	750	2,000	2,000
101-445.000-933.000	EQUIPMENT REPAIR - NON AUTO	-	1,000	-	-	1,000	1,000
101-445.000-939.000	AUTOMOTIVE	1,067	3,000	340	1,500	1,500	1,500
	OTHER SERVICES AND CHARGES	1,719	6,000	770	2,250	4,500	4,500
Totals for dept 445.000 - DRAINS		12,288	18,500	7,680	13,010	17,040	17,430

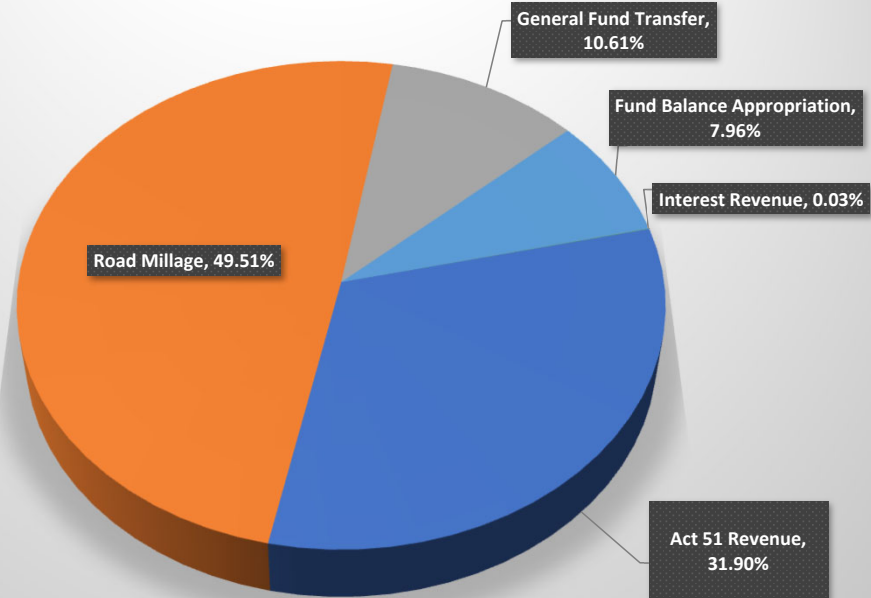
ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
Dept 528.000 - RUBBISH COLLECTION							
PERSONNEL SERVICES							
101-528.000-702.000	SALARIES & WAGES	592,985	605,000	377,610	615,000	635,000	657,220
101-528.000-702.001	OVERTIME	26,972	39,000	18,640	32,000	35,000	35,000
101-528.000-715.000	FICA EXPENSE	47,941	49,000	31,700	49,000	51,260	52,980
101-528.000-716.000	INSURANCE/HOSPITAL	175,953	199,000	129,380	198,000	210,000	220,500
101-528.000-716.001	PENSION CONTRIBUTIONS	270,700	276,000	275,200	275,200	145,310	149,670
101-528.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	161,700	169,790
PERSONNEL SERVICES		1,114,551	1,168,000	832,530	1,169,200	1,238,270	1,285,160
SUPPLIES AND MATERIALS							
101-528.000-757.000	SUPPLIES	9,095	2,500	3,150	4,500	10,000	10,000
SUPPLIES AND MATERIALS		9,095	2,500	3,150	4,500	10,000	10,000
OTHER SERVICES AND CHARGES							
101-528.000-861.000	GAS & OIL	77,125	70,000	46,460	77,000	80,000	82,000
101-528.000-914.000	INSURANCE GENERAL	9,000	9,500	9,500	9,500	9,980	10,280
101-528.000-933.000	EQUIPMENT REPAIR - NON AUTO	37,575	30,000	23,650	30,000	40,000	40,000
101-528.000-933.021	EXTRAORDINARY STORM CLEAN-UP	345,782	-	-	-	-	-
101-528.000-939.000	AUTOMOTIVE	46,426	40,000	11,810	30,000	35,000	35,000
101-528.000-945.000	REFUSE DISPOSAL & COMPOSTING	139,019	120,000	99,630	160,000	165,000	170,000
101-528.000-962.000	PERSONNEL EXPENSE	70,701	70,000	42,960	70,000	70,000	75,000
OTHER SERVICES AND CHARGES		725,628	339,500	234,010	376,500	399,980	412,280
Totals for dept 528.000 - RUBBISH COLLECTION		1,849,274	1,510,000	1,069,690	1,550,200	1,648,250	1,707,440
Dept 530.000 - LEAVES							
PERSONNEL SERVICES							
101-530.000-702.000	SALARIES & WAGES	46,291	52,000	42,660	43,000	55,000	56,950
101-530.000-702.001	OVERTIME	6,616	14,000	13,780	13,800	14,000	14,490
101-530.000-715.000	FICA EXPENSE	4,041	5,000	4,310	4,700	5,280	5,470
101-530.000-716.000	INSURANCE/HOSPITAL	20,000	20,000	13,330	20,000	20,000	20,000
101-530.000-716.001	PENSION CONTRIBUTIONS	37,600	39,000	38,100	38,100	20,350	20,960
101-530.000-716.006	OPEB CONTRIBUTIONS	-	-	-	-	22,640	23,770
PERSONNEL SERVICES		114,548	130,000	112,180	119,600	137,270	141,640
SUPPLIES AND MATERIALS							
101-530.000-757.000	SUPPLIES	688	3,000	2,970	3,000	4,000	4,000
SUPPLIES AND MATERIALS		688	3,000	2,970	3,000	4,000	4,000
OTHER SERVICES AND CHARGES							
101-530.000-831.000	CONTRACTUAL SERVICE	33,495	37,000	32,720	33,000	37,000	37,000
101-530.000-914.000	INSURANCE GENERAL	1,500	2,000	2,000	2,000	2,100	2,160
101-530.000-933.000	EQUIPMENT REPAIR - NON AUTO	6,009	19,000	19,820	22,500	25,000	25,000
101-530.000-945.000	REFUSE DISPOSAL & COMPOSTING	30,393	40,000	27,190	40,000	40,000	40,000
101-530.000-962.000	PERSONNEL EXPENSE	33,050	33,000	29,840	32,000	35,000	35,000
OTHER SERVICES AND CHARGES		104,447	131,000	111,570	129,500	139,100	139,160
Totals for dept 530.000 - LEAVES		219,683	264,000	226,720	252,100	280,370	284,800
Dept 751.001 - PARKS & REC. - PIER PARK							
PERSONNEL SERVICES							
101-751.001-702.000	SALARIES & WAGES	656,172	790,000	480,310	710,000	750,000	776,000
101-751.001-702.001	OVERTIME	16,896	42,000	37,580	42,000	42,000	43,250
101-751.001-715.000	FICA EXPENSE	50,344	64,000	43,420	64,000	60,590	62,670
101-751.001-716.000	INSURANCE/HOSPITAL	102,857	124,000	63,280	95,000	96,000	100,800
101-751.001-716.001	PENSION CONTRIBUTIONS	-	-	-	-	55,890	57,570
101-751.001-716.004	DEFINED CONTRIBUTION 401A	-	-	-	-	13,000	13,460
101-751.001-716.005	RETIREE HEALTH SAVINGS CONT.	-	-	-	-	5,500	5,500
101-751.001-716.006	OPEB CONTRIBUTIONS	-	-	-	-	32,340	33,960
PERSONNEL SERVICES		826,269	1,020,000	624,590	911,000	1,055,320	1,093,210
SUPPLIES AND MATERIALS							
101-751.001-725.000	UNIFORMS	4,520	7,000	330	5,000	7,000	7,000
101-751.001-730.000	POSTAGE	1,093	3,000	320	1,500	2,000	2,000
101-751.001-757.000	SUPPLIES	19,460	40,000	11,980	25,000	40,000	42,000
101-751.001-758.000	POOL SUPPLIES	26,162	35,000	15,500	35,000	40,000	42,000
101-751.001-786.000	SIGNS	280	1,000	-	500	500	500
SUPPLIES AND MATERIALS		51,515	86,000	28,130	67,000	89,500	93,500

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
OTHER SERVICES AND CHARGES							
101-751.001-826.000	RECREATION PROGRAMS	24,306	30,000	14,980	30,000	33,000	33,990
101-751.001-826.500	REC. PROGRAMS - SWIM TEAM	9,565	14,000	9,720	14,000	15,000	15,450
101-751.001-831.000	CONTRACTUAL SERVICE	42,584	75,000	32,090	75,000	87,500	90,130
101-751.001-838.000	SPECIAL EVENTS	11,704	55,000	53,250	55,000	60,000	61,800
101-751.001-853.000	TELEPHONE	11,510	14,000	7,070	10,000	8,000	6,000
101-751.001-861.000	GAS & OIL	3,547	3,500	2,960	4,500	5,000	5,300
101-751.001-880.000	SUNDRY SUPPLIES	-	500	-	-	-	-
101-751.001-914.000	INSURANCE GENERAL	19,667	26,000	26,000	26,000	27,300	28,120
101-751.001-921.000	ELECTRIC POWER	53,453	62,000	33,130	60,000	60,000	60,000
101-751.001-927.000	WATER	15,000	15,000	7,500	15,000	15,000	15,000
101-751.001-928.000	NATURAL GAS	30,032	21,000	15,610	27,000	28,000	28,500
101-751.001-931.000	BUILDINGS & STRUCTURES	43,226	30,000	15,390	30,000	30,000	30,000
101-751.001-933.000	EQUIPMENT REPAIR - NON AUTO	28	2,500	3,430	4,000	5,000	5,500
101-751.001-936.002	PARK/GROUNDS REPAIR & MAINT	82,611	75,000	52,320	75,000	85,000	90,000
101-751.001-936.003	HARBOR REPAIR & MAINTENANCE	69,889	80,000	47,850	75,000	80,000	85,000
101-751.001-939.000	AUTOMOTIVE	480	1,500	50	500	1,000	1,000
101-751.001-958.000	DUES & SUBSCRIPTIONS	890	1,500	750	1,000	1,000	1,000
101-751.001-960.000	CONFERENCE	944	3,000	480	2,500	2,500	2,500
101-751.001-961.000	TRAINING & SCHOOLING	2,220	1,000	630	1,000	2,000	2,000
101-751.001-962.000	PERSONNEL EXPENSE	3,156	3,000	1,310	3,000	3,200	3,400
OTHER SERVICES AND CHARGES		424,812	513,500	324,520	508,500	548,500	564,690
CAPITAL OUTLAY							
101-751.001-977.000	NEW EQUIPMENT	28,021	19,300	3,020	12,000	32,800	25,000
CAPITAL OUTLAY		28,021	19,300	3,020	12,000	32,800	25,000
Totals for dept 751.001 - PARKS & REC. - PIER PARK		1,330,617	1,638,800	980,260	1,498,500	1,726,120	1,776,400
Dept 751.002 - PARKS & REC. - KERBY FIELD							
PERSONNEL SERVICES							
101-751.002-702.000	SALARIES & WAGES	-	3,500	-	-	-	-
101-751.002-715.000	FICA EXPENSE	-	1,000	-	-	-	-
PERSONNEL SERVICES		-	4,500	-	-	-	-
SUPPLIES AND MATERIALS							
101-751.002-757.000	SUPPLIES	-	1,000	80	100	1,000	1,000
101-751.002-757.364	KERBY FIELD - DOG PARK	4,858	10,200	14,900	15,000	15,000	15,000
SUPPLIES AND MATERIALS		4,858	11,200	14,980	15,100	16,000	16,000
OTHER SERVICES AND CHARGES							
101-751.002-914.000	INSURANCE GENERAL	1,800	2,000	2,000	2,000	2,100	2,160
101-751.002-921.000	ELECTRIC POWER	7,949	6,600	3,280	6,600	7,000	7,000
101-751.002-927.000	WATER	10,770	15,000	10,900	15,000	12,000	12,500
101-751.002-931.000	BUILDINGS & STRUCTURES	4,360	7,500	6,810	7,500	7,500	7,500
101-751.002-936.002	PARK/GROUNDS REPAIR & MAINT	1,165	4,000	3,290	4,000	7,000	7,000
OTHER SERVICES AND CHARGES		26,044	35,100	26,280	35,100	35,600	36,160
Totals for dept 751.002 - PARKS & REC. - KERBY FIELD		30,902	50,800	41,260	50,200	51,600	52,160
Dept 850.000 - OTHER FUNCTIONS							
PERSONNEL SERVICES							
101-850.000-716.001	GERS HEALTH INS. & PENSION	1,309,686	959,000	951,750	1,505,000	-	-
101-850.000-716.002	PSRS HEALTH INS. & PENSION	1,276,540	961,000	919,910	1,220,000	-	-
PERSONNEL SERVICES		2,586,226	1,920,000	1,871,660	2,725,000	-	-
SUPPLIES AND MATERIALS							
101-850.000-757.000	SUPPLIES	6,547	10,000	4,000	7,500	-	-
101-850.000-778.000	EQUIPMENT REPAIR & SERVICE	-	2,500	-	-	-	-
SUPPLIES AND MATERIALS		6,547	12,500	4,000	7,500	-	-

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
OTHER SERVICES AND CHARGES							
101-850.000-811.000	JANITORIAL MAINTENANCE	44,800	60,000	26,400	50,000	-	-
101-850.000-831.000	CONTRACTUAL SERVICE	60,343	58,000	55,700	60,000	-	-
101-850.000-912.000	PROVENCAL SETTLEMENT TO GPW	40,000	40,000	40,000	40,000	-	-
101-850.000-913.000	INSURANCE CLAIMS PAID	1,900	20,000	(21,390)	1,500	-	-
101-850.000-914.000	INSURANCE GENERAL	190,017	228,000	219,180	220,000	-	-
101-850.000-921.000	ELECTRIC POWER	45,740	49,500	26,050	47,000	-	-
101-850.000-923.000	R.O.W. PLANTINGS & STRUCTURES	33,415	35,000	19,980	35,000	-	-
101-850.000-926.000	STREET LIGHTING	348,063	335,000	190,740	325,000	-	-
101-850.000-927.000	WATER	6,415	7,500	5,630	7,500	-	-
101-850.000-928.000	NATURAL GAS	17,390	18,000	9,730	18,000	-	-
101-850.000-931.000	BUILDINGS & STRUCTURES	29,035	20,000	14,650	20,000	-	-
101-850.000-936.000	REPAIRS & MAINT.	9,975	40,000	7,240	40,000	-	-
101-850.000-936.001	REPAIRS & MAINT. - M. O. LOT	675	5,000	360	2,500	-	-
101-850.000-964.000	TAX TRIBUNAL REFUNDS	19,507	20,000	(8,910)	20,000	-	-
OTHER SERVICES AND CHARGES		847,275	936,000	585,360	886,500	-	-
Totals for dept 850.000 - OTHER FUNCTIONS		3,440,048	2,868,500	2,461,020	3,619,000	-	-
NOTE: Due to State chart of account changes, 850.000 Department allocated to appropriate department in 2023-2024 Budget.							
Dept 890.000 - CONTINGENCY							
OTHER SERVICES AND CHARGES							
101-890.000-941.000	CONTINGENCY	50,640	50,000	6,420	50,000	50,000	50,000
101-890.000-941.001	MACK&MOROSS/KROGER	822	15,000	440	1,500	-	-
OTHER SERVICES AND CHARGES		51,462	65,000	6,860	51,500	50,000	50,000
Totals for dept 890.000 - CONTINGENCY		51,462	65,000	6,860	51,500	50,000	50,000
Dept 965.000 - TRANSFERS OUT							
APPROPRIATION TRANSFERS OUT							
101-965.000-988.203	TRANSFER TO LOCAL STREET FUND	100,000	200,000	100,000	200,000	400,000	400,000
101-965.000-988.232	TRANSFER TO INSURANCE RETENT.	275,000	150,000	75,000	150,000	150,000	150,000
101-965.000-988.233	TRANSFER TO HEALTHCARE RETENTION	570,000	200,000	100,000	200,000	-	-
101-965.000-988.302	TO DEBT SERVICE FOR REC.BLDG.	222,193	228,900	223,250	228,900	220,880	240,720
101-965.000-988.303	TRANSFER-DEBT SERVICE-HARBOR	323,495	340,900	319,920	340,900	337,000	334,750
101-965.000-988.304	TRANSFER TO DEBT SERVICE-2017 GO	334,900	346,900	280,300	346,900	357,600	363,100
101-965.000-988.401	TRANSFER TO CAPITAL PROJECTS	1,825,000	1,550,000	775,000	1,750,000	1,473,000	1,425,650
101-965.000-998.260	TRANSFER TO INDIGENT DEFENSE FUND	11,701	18,000	-	8,000	7,940	7,940
APPROPRIATION TRANSFERS OUT		3,662,289	3,034,700	1,873,470	3,224,700	2,946,420	2,922,160
Totals for dept 965.000 - TRANSFERS OUT		3,662,289	3,034,700	1,873,470	3,224,700	2,946,420	2,922,160
TOTAL APPROPRIATIONS		18,884,022	18,622,020	12,219,400	18,936,490	18,895,140	19,370,080

City of Grosse Pointe Farms 2023-2024 Budget

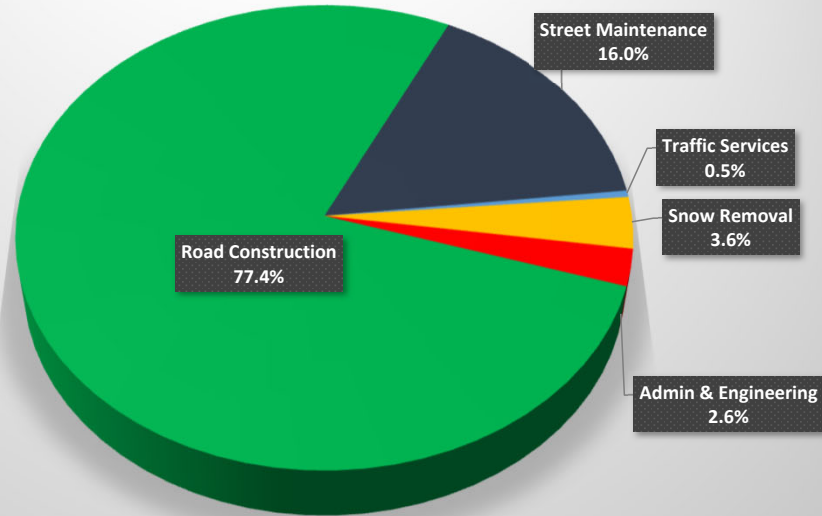
Where Road Fund Money Comes From



Description	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Act 51 Revenue	\$1,144,433	\$1,150,000	\$1,155,000	\$1,203,000	\$1,227,050
Road Millage	1,701,625	1,769,000	1,764,080	1,866,950	1,922,960
General Fund Transfer	100,000	200,000	200,000	400,000	400,000
Capital Projects Fund Transfer	100,000	200,000	200,000	-	-
Fund Balance Appropriation	-	-	-	300,000	-
Interest Revenue	-11,924	1,000	-	1,000	1,000
Road Fund Revenue Total	\$3,034,134	\$3,320,000	\$3,319,080	\$3,770,950	\$3,551,010

City of Grosse Pointe Farms 2023-2024 Budget

Where Road Fund Money Goes



Description	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Street Maintenance	\$488,946	\$574,200	\$555,450	\$603,690	\$619,790
Traffic Services	\$14,654	\$20,000	\$15,800	\$17,000	\$17,500
Snow Removal	\$88,219	\$134,500	\$100,500	\$134,460	\$135,620
Admin & Engineering	\$88,744	\$98,500	\$90,980	\$96,360	\$99,520
Road Construction	\$1,929,372	\$2,492,800	\$2,001,300	\$2,919,440	\$2,678,580
Road Fund Expenditures Total	\$2,609,935	\$3,320,000	\$2,764,030	\$3,770,950	\$3,551,010

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2023 - 2024**

Major Street Fund

Means of Financing:		
State Grant - Act 51 MVHF	\$	868,250
Transfer from Municipal Street Fund		1,595,950
Total Means of Financing		\$ 2,464,200
Estimated Requirements:		
Personnel Services	\$	231,770
Supplies & Materials		61,800
Other Services & Charges		82,400
Capital Outlay - Road Projects		2,013,230
Transfer to Local Street Fund		75,000
Total Estimated Requirements		\$ 2,464,200

Local Street Fund

Means of Financing:		
State Grant - Act 51 MVHF	\$	334,750
Interest Income		1,000
Transfer from General Fund		400,000
Transfer from Major Street Fund		75,000
Transfer from Municipal Street Fund		530,000
Appropriation of Fund Balance		40,000
Total Means of Financing		\$ 1,380,750
Estimated Requirements:		
Personnel Services	\$	315,680
Supplies & Materials		73,000
Other Services & Charges		86,860
Capital Outlay - Road Projects		905,210
Total Estimated Requirements		\$ 1,380,750

Municipal Street Fund

Means of Financing:		
Road Millage Taxes, Voted	\$	1,866,950
Appropriation of Fund Balance		260,000
Total Means of Financing		\$ 2,126,950
Estimated Requirements:		
Other Services & Charges		1,000
Transfer to Major Street Fund		1,595,950
Transfer to Local Street Fund		530,000
Total Estimated Requirements		\$ 2,126,950

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	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/28/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
MAJOR ROADS FUND							
REVENUE							
202-546.000-547.000	ACT 51 REVENUE STATE OF MICHIGAN	822,946	824,000	437,050	830,000	868,250	885,610
202-695.000-699.204	TRANSFER FROM MUNICIPAL ROAD FUND	1,482,716	1,200,000	436,810	800,000	1,595,950	1,074,270
	TOTAL REVENUES	2,305,662	2,024,000	873,860	1,630,000	2,464,200	1,959,880
APPROPRIATIONS							
Dept 463.000 - STREET MAINTENANCE							
PERSONNEL SERVICES							
202-463.000-702.000	SALARIES & WAGES	124,914	130,000	74,770	125,000	138,000	142,830
202-463.000-702.001	OVERTIME	9,121	15,000	7,490	15,000	15,000	15,000
202-463.000-715.000	FICA EXPENSE	10,368	11,500	6,780	11,000	12,010	12,390
	PERSONNEL SERVICES	144,403	156,500	89,040	151,000	165,010	170,220
SUPPLIES AND MATERIALS							
202-463.000-757.000	SUPPLIES	2,488	2,000	690	2,000	2,500	2,500
202-463.000-782.000	SUPPLIES PAVING/MAINTENANCE	24,456	20,000	19,120	25,000	25,000	25,000
202-463.000-786.000	SIGNS	4,275	1,000	4,230	4,250	4,300	4,300
	SUPPLIES AND MATERIALS	31,219	23,000	24,040	31,250	31,800	31,800
OTHER SERVICES AND CHARGES							
202-463.000-861.000	GAS & OIL	5,094	6,000	3,380	6,000	6,000	6,000
202-463.000-914.000	INSURANCE GENERAL	2,400	3,000	3,000	3,000	3,150	3,240
202-463.000-933.000	EQUIPMENT REPAIR - NON AUTO	18,615	15,000	9,860	15,000	15,500	16,000
202-463.000-939.000	AUTOMOTIVE	3,341	6,000	5,010	3,500	6,500	6,500
202-463.000-962.000	PERSONNEL EXPENSE	19,009	25,000	11,360	25,000	25,750	26,520
	OTHER SERVICES AND CHARGES	48,459	55,000	32,610	52,500	56,900	58,260
	Totals for dept 463.000 - STREET MAINTENANCE	224,081	234,500	145,690	234,750	253,710	260,280
Dept 474.000 - TRAFFIC SERVICES							
OTHER SERVICES AND CHARGES							
202-474.000-921.000	ELECTRIC POWER	14,654	20,000	8,820	15,800	17,000	17,500
	OTHER SERVICES AND CHARGES	14,654	20,000	8,820	15,800	17,000	17,500
	Totals for dept 474.000 - TRAFFIC SERVICES	14,654	20,000	8,820	15,800	17,000	17,500
Dept 479.000 - SNOW & ICE							
PERSONNEL SERVICES							
202-479.000-702.000	SALARIES & WAGES	4,042	10,000	1,760	3,000	10,000	10,000
202-479.000-702.001	OVERTIME	10,599	10,000	5,120	8,000	10,500	10,750
202-479.000-715.000	FICA EXPENSE	1,174	2,000	520	1,000	1,610	1,630
	PERSONNEL SERVICES	15,815	22,000	7,400	12,000	22,110	22,380
SUPPLIES AND MATERIALS							
202-479.000-784.000	SUPPLIES/WINTER	25,594	30,000	22,190	30,000	30,000	30,000
	SUPPLIES AND MATERIALS	25,594	30,000	22,190	30,000	30,000	30,000
OTHER SERVICES AND CHARGES							
202-479.000-962.000	PERSONNEL EXPENSE	1,108	5,000	-	1,500	5,000	5,000
	OTHER SERVICES AND CHARGES	1,108	5,000	-	1,500	5,000	5,000
	Totals for dept 479.000 - SNOW & ICE	42,517	57,000	29,590	43,500	57,110	57,380
Dept 483.000 - ADMIN & ENGINEERING							
PERSONNEL SERVICES							
202-483.000-702.000	SALARIES & WAGES	38,948	40,000	24,900	38,900	41,400	42,850
202-483.000-715.000	FICA EXPENSE	2,824	3,500	1,850	2,980	3,250	3,370
	PERSONNEL SERVICES	41,772	43,500	26,750	41,880	44,650	46,220
OTHER SERVICES AND CHARGES							
202-483.000-808.000	AUDITING SERVICES	2,800	3,500	3,500	3,500	3,500	3,500
	OTHER SERVICES AND CHARGES	2,800	3,500	3,500	3,500	3,500	3,500
	Totals for dept 483.000 - ADMIN & ENGINEERING	44,572	47,000	30,250	45,380	48,150	49,720

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
Dept 900.000 - CAPITAL PROJECTS							
CAPITAL OUTLAY							
202-900.000-967.001	PROJECT COSTS - STREETS	1,771,101	1,590,500	515,500	1,100,000	2,013,230	1,500,000
	CAPITAL OUTLAY	1,771,101	1,590,500	515,500	1,100,000	2,013,230	1,500,000
Totals for dept 900.000 - CAPITAL PROJECTS		1,771,101	1,590,500	515,500	1,100,000	2,013,230	1,500,000
Dept 965.000 - TRANSFERS OUT							
APPROPRIATION TRANSFERS OUT							
202-965.000-988.203	TRANSFER TO LOCAL STREET FUND	75,000	75,000	37,500	75,000	75,000	75,000
	APPROPRIATION TRANSFERS OUT	75,000	75,000	37,500	75,000	75,000	75,000
Totals for dept 965.000 - TRANSFERS OUT		75,000	75,000	37,500	75,000	75,000	75,000
TOTAL APPROPRIATIONS		2,171,925	2,024,000	767,350	1,514,430	2,464,200	1,959,880

LOCAL ROADS FUND

REVENUE

203-546.000-547.000	ACT 51 REVENUE STATE OF MICHIGAN	321,487	326,000	169,350	325,000	334,750	341,440
203-664.000-665.000	INTEREST REVENUE	(11,924)	1,000	1,100	-	1,000	1,000
203-695.000-697.000	APPROPRIATION OF FUND BALANCE	-	-	-	-	40,000	-
203-695.000-699.101	TRANSFER FROM GENERAL FUND	100,000	200,000	100,000	200,000	400,000	400,000
203-695.000-699.202	TRANSFER FROM MAJOR ROAD FUND	75,000	75,000	37,500	75,000	75,000	75,000
203-695.000-699.204	TRANSFER FROM MUNICIPAL ROAD FUND	155,401	567,000	567,000	567,000	530,000	847,690
203-695.000-699.401	TRANSFER FROM CAPITAL PROJECTS FUND	100,000	200,000	100,000	200,000	-	-
TOTAL REVENUES		739,964	1,369,000	974,950	1,367,000	1,380,750	1,665,130

APPROPRIATIONS

Dept 463.000 - STREET MAINTENANCE

PERSONNEL SERVICES							
203-463.000-702.000	SALARIES & WAGES	171,419	195,000	102,140	180,000	200,000	207,000
203-463.000-702.001	OVERTIME	13,682	15,000	10,240	18,000	18,000	18,630
203-463.000-715.000	FICA EXPENSE	13,380	16,000	9,280	15,500	17,120	17,720
PERSONNEL SERVICES		198,481	226,000	121,660	213,500	235,120	243,350
SUPPLIES AND MATERIALS							
203-463.000-757.000	SUPPLIES	3,527	2,500	1,030	3,000	3,000	3,000
203-463.000-782.000	SUPPLIES PAVING/MAINTENANCE	809	30,000	21,360	30,000	30,000	30,000
SUPPLIES AND MATERIALS		4,336	32,500	22,390	33,000	33,000	33,000
OTHER SERVICES AND CHARGES							
203-463.000-861.000	GAS & OIL	7,641	8,000	5,070	8,000	8,500	8,800
203-463.000-914.000	INSURANCE GENERAL	2,800	3,200	3,200	3,200	3,360	3,460
203-463.000-933.000	EQUIPMENT REPAIR - NON AUTO	18,639	25,000	17,200	25,000	25,000	25,000
203-463.000-939.000	AUTOMOTIVE	5,015	15,000	3,970	8,000	15,000	15,000
203-463.000-962.000	PERSONNEL EXPENSE	27,953	30,000	17,190	30,000	30,000	30,900
OTHER SERVICES AND CHARGES		62,048	81,200	46,630	74,200	81,860	83,160
Totals for dept 463.000 - STREET MAINTENANCE		264,865	339,700	190,680	320,700	349,980	359,510

Dept 479.000 - SNOW & ICE

PERSONNEL SERVICES							
203-479.000-702.000	SALARIES & WAGES	5,756	10,000	2,640	6,000	10,000	10,000
203-479.000-702.001	OVERTIME	17,179	22,000	7,680	18,000	22,770	23,600
203-479.000-715.000	FICA EXPENSE	1,692	3,000	790	2,000	2,580	2,640
PERSONNEL SERVICES		24,627	35,000	11,110	26,000	35,350	36,240
SUPPLIES AND MATERIALS							
203-479.000-784.000	SUPPLIES/WINTER	20,192	40,000	16,510	30,000	40,000	40,000
SUPPLIES AND MATERIALS		20,192	40,000	16,510	30,000	40,000	40,000
OTHER SERVICES AND CHARGES							
203-479.000-962.000	PERSONNEL EXPENSE	883	2,500	-	1,000	2,000	2,000
OTHER SERVICES AND CHARGES		883	2,500	-	1,000	2,000	2,000
Totals for dept 479.000 - SNOW & ICE		45,702	77,500	27,620	57,000	77,350	78,240

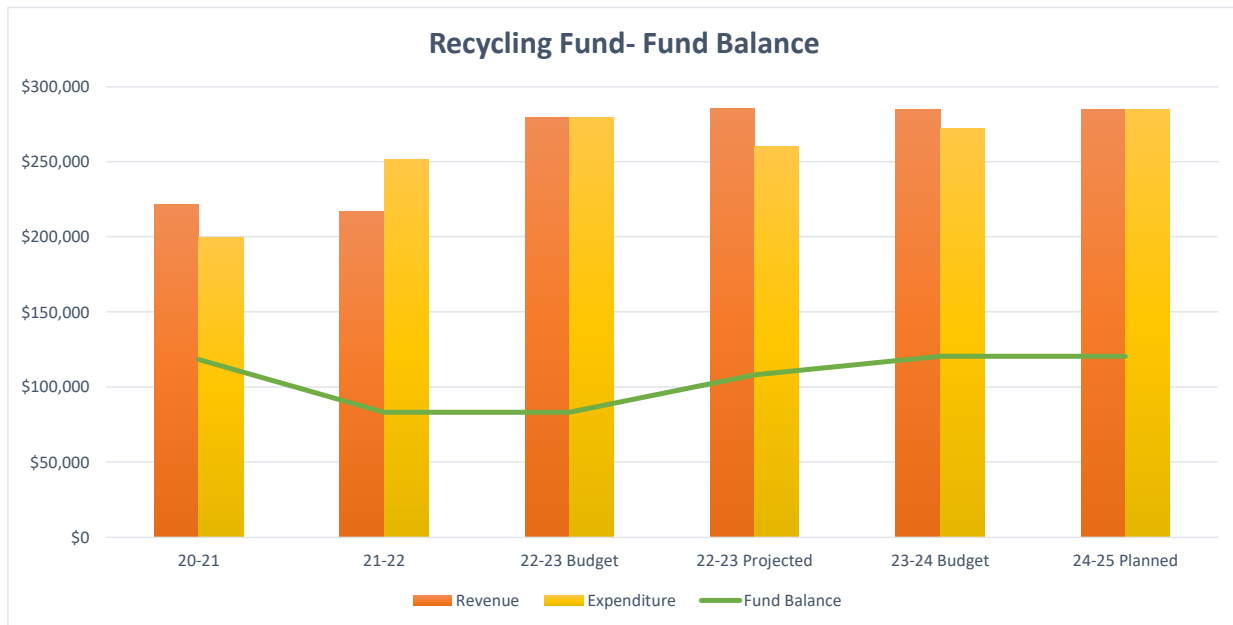
ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
Dept 483.000 - ADMIN & ENGINEERING							
PERSONNEL SERVICES							
203-483.000-702.000	SALARIES & WAGES	38,948	45,000	24,900	39,500	42,000	43,470
203-483.000-715.000	FICA EXPENSE	2,824	3,500	1,850	3,100	3,210	3,330
	PERSONNEL SERVICES	41,772	48,500	26,750	42,600	45,210	46,800
OTHER SERVICES AND CHARGES							
203-483.000-808.000	AUDITING SERVICES	2,400	3,000	3,000	3,000	3,000	3,000
	OTHER SERVICES AND CHARGES	2,400	3,000	3,000	3,000	3,000	3,000
Totals for dept 483.000 - ADMIN & ENGINEERING		44,172	51,500	29,750	45,600	48,210	49,800
Dept 900.000 - CAPITAL PROJECTS							
CAPITAL OUTLAY							
203-900.000-967.001	PROJECT COSTS - STREETS	155,401	900,300	874,700	900,300	905,210	1,177,580
	CAPITAL OUTLAY	155,401	900,300	874,700	900,300	905,210	1,177,580
Totals for dept 900.000 - CAPITAL PROJECTS		155,401	900,300	874,700	900,300	905,210	1,177,580
TOTAL APPROPRIATIONS		510,140	1,369,000	1,122,750	1,323,600	1,380,750	1,665,130
MUNICIPAL ROADS FUND							
REVENUE							
204-401.000-405.000	PROPERTY TAXES- LOCAL ROAD MILLAGE	1,701,625	1,769,000	1,764,080	1,764,080	1,866,950	1,922,960
204-695.000-697.000	APPROPRIATION OF FUND BALANCE	-	-	-	-	260,000	-
TOTAL REVENUES		1,701,625	1,769,000	1,764,080	1,764,080	2,126,950	1,922,960
APPROPRIATIONS							
204-850.000-964.000	TAX TRIBUNAL REFUNDS	2,870	2,000	(1,040)	1,000	1,000	1,000
204-965.000-988.202	TRANSFER TO MAJOR ROADS FUND	1,482,716	1,200,000	436,810	800,000	1,595,950	1,074,270
204-965.000-988.203	TRANSFER TO LOCAL ROADS FUND	155,401	567,000	567,000	567,000	530,000	847,690
TOTAL APPROPRIATIONS		1,640,987	1,769,000	1,002,770	1,368,000	2,126,950	1,922,960

City of Grosse Pointe Farms 2023-2024 Budget

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Revenues	221,224	216,547	279,600	285,200	284,700	284,700
Expenditures	199,779	251,469	279,600	260,460	272,180	284,700
Revenues over (under) Expenditures	21,445	(34,922)	-	24,740	12,520	-
Beginning Fund Balance	96,744	118,189	83,267	83,267	108,007	120,527
Ending Fund Balance	<u>118,189</u>	<u>83,267</u>	<u>83,267</u>	<u>108,007</u>	<u>120,527</u>	<u>120,527</u>

Fund Balance as Percent of Expenditures	59%	33%	30%	41%	44%	42%
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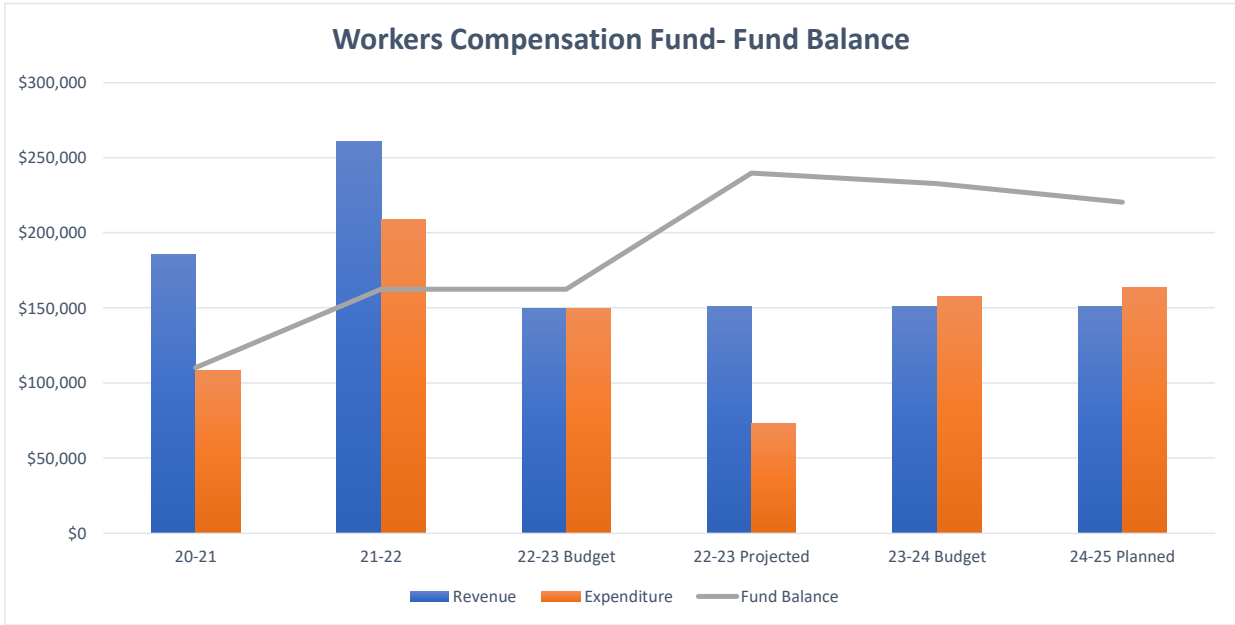


City of Grosse Pointe Farms 2023-2024 Budget

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Revenues	185,415	260,859	150,000	150,700	150,750	150,750
Expenditures	108,583	208,712	150,000	73,300	157,790	163,310
Revenues over (under) Expenditures	76,832	52,147	-	77,400	(7,040)	(12,560)
Beginning Fund Balance	33,450	110,282	162,429	162,429	239,829	232,789
Ending Fund Balance	<u>110,282</u>	<u>162,429</u>	<u>162,429</u>	<u>239,829</u>	<u>232,789</u>	<u>220,229</u>

Fund Balance as Percent of Expenditures	102%	78%	108%	327%	148%	135%
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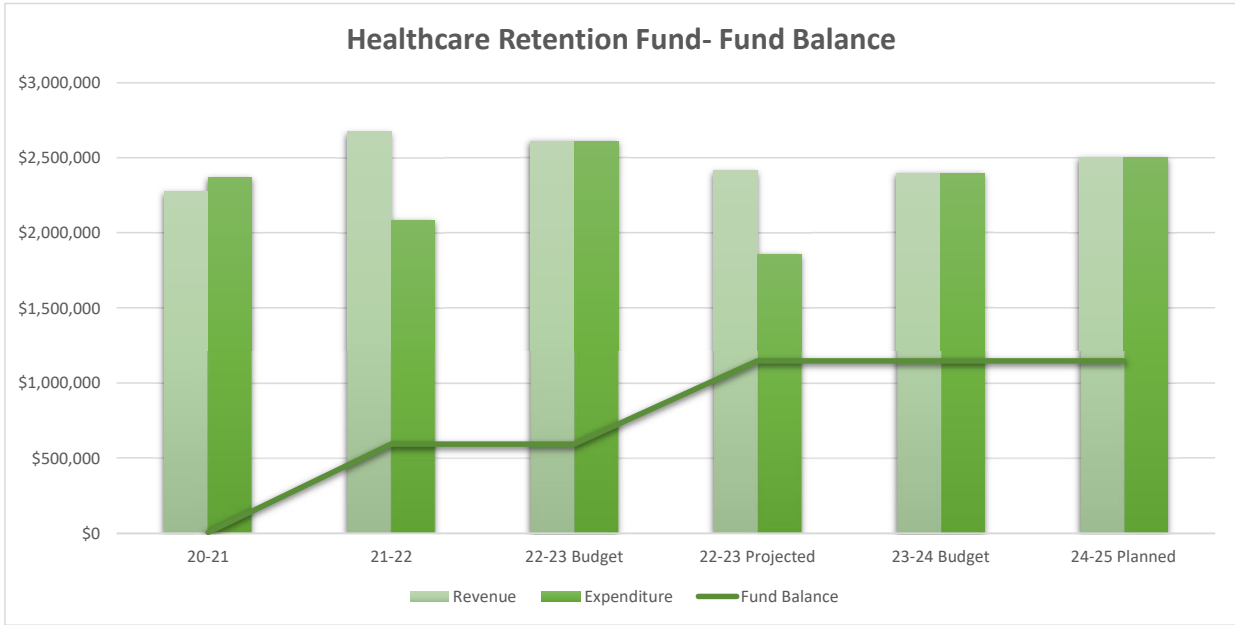


City of Grosse Pointe Farms 2023-2024 Budget

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

Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Planned 2024-2025
Revenues	2,274,340	2,672,235	2,609,000	2,412,120	2,394,940	2,500,260
Expenditures	2,369,330	2,085,251	2,609,000	1,857,000	2,394,940	2,500,260
Revenues over (under) Expenditures	(94,990)	586,984	-	555,120	-	-
Beginning Fund Balance	100,000	5,010	591,994	591,994	1,147,114	1,147,114
Ending Fund Balance	5,010	591,994	591,994	1,147,114	1,147,114	1,147,114

Fund Balance as Percent of Expenditures	0%	28%	23%	62%	48%	46%
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**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2023 - 2024**

Recycling Program Fund

Means of Financing:

Charges for Service	\$	277,200
Other Revenue		7,500
Total Means of Financing		\$ 284,700

Estimated Requirements:

Supplies & Materials	\$	5,000
Other Services & Charges		267,180
Total Estimated Requirements		\$ 272,180

Workers Comp Retention Fund

Means of Financing:

Interest Income		750
Transfer from General Fund		150,000
Fund Balance Appropriation		7,040
Total Means of Financing		\$ 157,790

Estimated Requirements:

Contractual Services	\$	102,790
Benefit Payments		55,000
Total Estimated Requirements		\$ 157,790

Healthcare Retention Fund

Means of Financing:

Charges for Services		2,394,940
Transfer from General Fund		-
Appropriation of Fund Balance		-
Total Means of Financing		\$ 2,394,940

Estimated Requirements:

Benefit Payments		2,394,940
Total Estimated Requirements		\$ 2,394,940

These funds account for specific revenues and expenditures associated with particular projects or programs.

RECYCLING FUND

ACCOUNT	DESCRIPTION	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/28/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
REVENUE							
225-600.000-626.000	CHARGES FOR SERVICE- RECYCLING	206,126	273,600	193,910	277,200	277,200	277,200
225-600.000-635.000	PENALTIES	3,461	2,000	3,100	4,000	3,500	3,500
225-671.000-694.000	MISC. OTHER	6,960	4,000	3,660	4,000	4,000	4,000
	TOTAL REVENUES	216,547	279,600	200,670	285,200	284,700	284,700

APPROPRIATIONS

225-523.000-757.000	SUPPLIES	10,100	4,000	-	5,000	5,000	5,000
225-523.000-829.000	CONTRACTUAL SERV.- RECYCLING	241,369	275,600	170,280	255,460	267,180	279,700
	TOTAL APPROPRIATIONS	251,469	279,600	170,280	260,460	272,180	284,700

WORKERS COMPENSATION RETENTION FUND

ACCOUNT	DESCRIPTION	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/28/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
REVENUE							
232-664.000-665.000	INTEREST INCOME	(14,141)	-	980	700	750	750
232-695.000-699.101	TRANSFER FROM GENERAL FUND	275,000	150,000	75,000	150,000	150,000	150,000
232-695.000-697.000	APPROPRIATION OF FUND BALANCE					7,040	12,560
	TOTAL REVENUES	260,859	150,000	75,980	150,700	157,790	163,310

APPROPRIATIONS

232-850.000-831.000	CONTRACTURAL SERVICES	173,373	95,000	13,010	18,300	102,790	108,310
232-850.000-917.000	INSURANCE- COMP.	35,339	55,000	29,750	55,000	55,000	55,000
	TOTAL APPROPRIATIONS	208,712	150,000	42,760	73,300	157,790	163,310

HEALTHCARE RETENTION FUND

ACCOUNT	DESCRIPTION	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/28/23	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
REVENUE							
233-671.000-670.000	ACTIVE ILLUSTRATIVE PREMIUMS	1,546,988	1,839,000	1,055,620	1,575,320	1,718,440	1,803,460
233-671.000-671.000	RETIREE ILLUSTRATIVE PREMIUMS	555,247	570,000	407,810	636,800	676,500	696,800
233-695.000-699.101	TRANSFER FROM GENERAL FUND	570,000	200,000	100,000	200,000	-	-
	TOTAL REVENUES	2,672,235	2,609,000	1,563,430	2,412,120	2,394,940	2,500,260

APPROPRIATIONS

233-850.000-716.000	INSURANCE/HOSPITALIZATION	1,822,773	2,215,500	1,275,970	1,750,000	2,371,740	2,476,520
233-850.000-716.100	PRESCRIPTION DRUG COVERAGE	241,986	370,000	82,700	85,000	-	-
233-850.000-716.300	OPTICAL INSURANCE	11,048	12,000	7,420	12,000	12,000	12,360
233-850.000-716.400	LIFE INSURANCE	9,444	10,500	6,440	10,000	10,200	10,380
233-850.000-716.500	OTHER EMPLOYEE BENEFITS	-	1,000	-	-	1,000	1,000
	TOTAL APPROPRIATIONS	2,085,251	2,609,000	1,372,530	1,857,000	2,394,940	2,500,260

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2023 - 2024**

Indigent Defense Fund

Means of Financing:

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

Estimated Requirements:

Contractual Services		69,500	
		69,500	
Total Estimated Requirements			\$ 69,500

Community Development Block Grant Fund

Means of Financing:

Federal Grant	\$	20,000	
		20,000	
Total Means of Financing			\$ 20,000

Estimated Requirements:

Public Services		20,000	
		20,000	
Total Estimated Requirements			\$ 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.

INDIGENT DEFENSE FUND

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
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REVENUE

260-000.000-571.000	INDIGENT DEFENSE GRANT	38,785	65,000	33,300	34,800	54,360	54,360
260-671.000-694.000	GROSSE POINTE SHORES CONTRIBUTION	7,200	7,200	1,800	7,200	7,200	7,200
260-000.000-699.101	TRANSFER FROM GENERAL FUND	11,701	18,000	-	8,000	7,940	7,940
	TOTAL REVENUES	57,686	90,200	35,100	50,000	69,500	69,500

APPROPRIATIONS

260-000.000-726.000	ADMINISTRATIVE EXPENSE	-	1,500	-	-	-	-
260-000.000-757.000	SUPPLIES	751	3,000	-	-	-	-
260-000.000-831.000	CONTRACTUAL SERVICE	-	15,000	-	-	-	-
260-000.000-836.000	ATTORNEY FEES	56,935	70,700	29,340	50,000	69,500	69,500
	TOTAL APPROPRIATIONS	57,686	90,200	29,340	50,000	69,500	69,500

COMMUNITY DEVELOPMENT BLOCK GRANT

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
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REVENUE

280-501.000-530.000	CDBG GRANT REVENUE	20,000	25,000	-	20,000	20,000	20,000
	TOTAL REVENUES	20,000	25,000	-	20,000	20,000	20,000

APPROPRIATIONS

280-806.000-811.001	PUBLIC SERVICE CONTRACT	20,000	25,000	-	20,000	20,000	20,000
	TOTAL APPROPRIATIONS	20,000	25,000	-	20,000	20,000	20,000

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2023 - 2024**

Debt Service Fund

Means of Financing:

Transfer from General Fund	<u>\$ 915,480</u>	
Total Means of Financing		<u><u>\$ 915,480</u></u>

Estimated Requirements:

Pier Park Building Bond	\$ 220,380	
Pier Park Harbor Bond	336,500	
2017 General Obligation Bond	357,600	
Paying Agent Fees	<u>1,000</u>	
Total Estimated Requirements		<u><u>\$ 915,480</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
DEBT SERVICE FUND
2023 - 2024**

Summary of Outstanding Governmental Bonds and Current Debt Requirements

Issue	Principal Outstanding 7/1/2023	2023 - 2024 Requirements	
		Principal	Interest
2014 Pier Park Refunding Bond Maturing through 2024	\$ 450,000	\$ 212,500	\$ 7,872
2015 Harbor Project Refunding Bond Maturing through 2026	940,000	300,000	36,500
2017 General Obligation Unlimited Tax Bonds Maturing through 2033	3,305,000	230,000	127,600
Total - Debt Service	<u>\$ 4,695,000</u>	<u>\$ 742,500</u>	<u>\$ 171,972</u>

Summary of Future Requirements by Fiscal Year - Debt Service Fund

Fiscal Year Ending June 30	Principal	Interest	Total
2024	742,500	171,972	914,472
2025	792,500	145,069	937,569
2026	595,000	116,150	711,150
2027	290,000	96,800	386,800
2028	315,000	84,700	399,700
2029	335,000	71,700	406,700
2030	365,000	57,700	422,700
2031	390,000	42,600	432,600
2032	420,000	26,400	446,400
2033	450,000	9,000	459,000
	<u>\$ 4,695,000</u>	<u>\$ 822,091</u>	<u>\$ 5,517,091</u>

**CITY OF GROSSE POINTE FARMS
WATER & SEWER DEBT
2023 - 2024**

Summary of Outstanding Bonds and Current Requirements

Issue	Principal Outstanding 7/1/2023	2023 - 2024 Requirements	
		Principal	Interest
2014 Refunding Water Bond*	270,000	127,500	4,724
2012 Sewer Plant Bond **	2,625,000	225,000	72,588
2014 SRF Bond	110,098	10,000	2,627
2015 Water Improv. Bond	3,225,000	-	121,265
Total - Water & Sewer	\$ 6,230,098	\$ 362,500	\$ 201,204

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

Fiscal Year Ending June 30	Principal	Interest	Total
2024	362,500	201,204	563,704
2025	377,500	192,237	569,737
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
	\$ 6,230,098	\$ 1,455,912	\$ 7,686,010

* 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)

DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
REVENUE							
Dept 695.000 - OTHER FINANCING SOURCES							
301-695.000-699.101	TRANSFER FROM GENERAL FUND	880,589	91,670	823,570	916,700	915,480	938,570
	TOTAL REVENUES	880,589	91,670	823,570	916,700	915,480	938,570
APPROPRIATIONS							
Dept 905.000 - DEBT SERVICE							
301-905.000-991.000	PRINCIPAL	662,500	721,100	720,620	720,620	742,500	792,500
301-905.000-995.000	INTEREST	217,339	194,600	102,850	194,600	171,980	145,070
301-905.000-998.000	PAYING AGENT FEES	750	1,000			1,000	1,000
	TOTAL APPROPRIATIONS	880,589	916,700	823,470	915,220	915,480	938,570

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2023 - 2024**

Capital Projects Fund

Means of Financing:

Transfer from General Fund	\$1,473,000	
Grants	\$1,200,000	
Interest Income	4,000	
Appropriation of Fund Balance	<u>478,880</u>	
 Total Means of Financing		 <u><u>\$3,155,880</u></u>

Estimated Requirements:

Capital Outlay:

Sidewalk Repairs	\$50,000	
Technology Equipment - City Hall & Administration	\$25,000	
Building Improvements - Court	\$25,000	
Vehicles & Equipment - Public Safety - Police	152,000	
Vehicles & Equipment - Public Safety - Fire	156,880	
Vehicles & Equipment - Admin	45,000	
Vehicles & Equipment - Public Works	309,000	
Vehicles & Equipment - Pier Park	95,000	
Improvements - Public Works	40,000	
Improvements - Pier Park	190,000	
Improvements - Seawall	1,200,000	
City Hall Building Improvement Reserve	100,000	
Hill Streetscape Improvements	25,000	
Office Equipment & Furniture	43,000	
Various Projects	200,000	
Mack Avenue Streetscape	<u>500,000</u>	
 Total Estimated Requirements		 <u><u>\$3,155,880</u></u>

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)	2023-2024	Total by Dept.
2023-24	COURT	BUILDING	Reconfigure doorway entry and customer service area for increased security, storage, and functionality		\$ 25,000	\$ 25,000
Multiple	GENERAL GOVT	BUILDING	City Hall Improvement fund		\$ 100,000	
Multiple	GENERAL GOVT	CONTINGENCY	Various Projects - Contingency		\$ 200,000	
Multiple	GENERAL GOVT	EQUIPMENT	Various Office Equipment & Furniture		\$ 20,000	
Multiple	GENERAL GOVT	EQUIPMENT	Technology UPDATES - IT Right	R	\$ 25,000	
2023-24	GENERAL GOVT	EQUIPMENT	(3) Dominion Voting Tabulators with Ballot Bin	N	\$ 18,000	
2023-24	GENERAL GOVT	EQUIPMENT	Municode Self Publishing Software	N	\$ 5,000	
2023-24	GENERAL GOVT	VEHICLES	Replace Administrative vehicle	R	\$ 45,000	\$ 413,000
Multiple	POLICE	EQUIPMENT	Mobile Data Terminal/In-Car Radar upgrades & replacements	R	\$ 12,000	
Multiple	POLICE	EQUIPMENT	Body camera replacement	R	\$ 7,500	
Multiple	POLICE	EQUIPMENT	Bullet-proof Vest replacement	R	\$ 5,000	
2023-24	POLICE	EQUIPMENT	(3) Motorola Patrol Car Radios	R	\$ 17,000	
2023-24	POLICE	EQUIPMENT	Exercise Room Weights	R	\$ 5,500	
2023-24	POLICE	EQUIPMENT	Station Security Video System Expansion	R	\$ 5,000	
2023-24	POLICE	BUILDING	PSO Locker Room Renovation	R	\$ 100,000	\$ 152,000
Multiple	FIRE	EQUIPMENT	Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2024 = 4 sets; FYE 2025 = 5 sets; FYE 2026 = 3 sets; FYE 2027 = 2 sets; FYE 2027 = 2 sets)	R	\$ 20,800	
2023-24	FIRE	EQUIPMENT	Turnout gear full outfitting for new hires (2)	N	\$ 13,380	
2023-24	FIRE	EQUIPMENT	Thermal Imaging Camera	R	\$ 7,700	
Multiple	FIRE	VEHICLES	Fire Apparatus replacement fund	R	\$ 100,000	
Multiple	FIRE	VEHICLES	Fire Apparatus repair fund	R	\$ 15,000	\$ 156,880
Multiple	PUBLIC WORKS	BUILDING & LAND IMP	Public Works Building Improvement Fund	R	\$ 40,000	
2023-24	PUBLIC WORKS	EQUIPMENT	Replacement Tire Balancer	R	\$ 11,000	
2023-24	PUBLIC WORKS	EQUIPMENT	Avant 760 Sidewalk Tractor with Hitch and Broom	R	\$ 95,000	
Multiple	PUBLIC WORKS	VEHICLES	Rubbish Packer replacement fund	R	\$ 50,000	
Multiple	PUBLIC WORKS	VEHICLES	Vactor Truck replacement fund (plan to purchase in 2024-25 at estimated cost of \$400,000)	R	\$ 100,000	
2023-24	PUBLIC WORKS	VEHICLES	Ford F-250 4x4 Plow Truck	R	\$ 38,000	
2023-24	PUBLIC WORKS	VEHICLES	Stake Bed conversion for DPW Admin Truck	R	\$ 15,000	\$ 349,000
2023-24	PARKS & REC	BUILDING & LAND IMP	Repair and Replace Staircase and Porch Community Building	R	\$ 30,000	
2023-24	PARKS & REC	BUILDING & LAND IMP	Replace Roof Concession Stand & Gate House	R	\$ 120,000	
2023-24	PARKS & REC	BUILDING & LAND IMP	Resurface Platform Courts	R	\$ 10,000	
2023-24	PARKS & REC	BUILDING & LAND IMP	Resurface Wood Floors Community Building	R	\$ 30,000	
2023-24	PARKS & REC	BUILDING & LAND IMP	Seawall repairs funded through Grant	R	\$ 1,200,000	
2023-24	PARKS & REC	EQUIPMENT	Toro Truckster	R	\$ 40,000	
2023-24	PARKS & REC	EQUIPMENT	Replace 60 Picnic Tables	R	\$ 45,000	
2023-24	PARKS & REC	EQUIPMENT	Golf Cart	R	\$ 10,000	\$ 1,485,000
Multiple	PUBLIC SERVICES	BUILDING & LAND IMP	Hill Streetscape Improvements	R	\$ 25,000	
2024-25	PUBLIC SERVICES	BUILDING & LAND IMP	Mack Avenue Streetscape Improvements	R	\$ 500,000	
Multiple	PUBLIC SERVICES	SIDEWALKS	Locations to be determined based on identification of immediate Hazard, complaints, C of O and Pedestrian inspections.	R	\$ 50,000	\$ 575,000
TOTAL CAPITAL PROJECTS FUND						\$ 3,155,880
Multiple	PUBLIC SERVICES	ROADS	Miscellaneous Curb and Concrete Repairs		\$ 100,000	
Multiple	PUBLIC SERVICES	ROADS	Resurfacing - see attached		\$ 2,618,440	
Multiple	PUBLIC SERVICES	ROADS	Patch & Overband Seal - see attached		\$ 100,000	
Multiple	PUBLIC SERVICES	ROADS	Joint & Crack Seal - see attached		\$ 100,000	
TOTAL ROAD PROJECTS - MAJOR & LOCAL STREET FUNDS						\$ 2,918,440
TOTAL CAPITAL BUDGET - ALL GOVERNMENTAL FUNDS					\$ -	\$ 6,074,320

CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 2/28/23	2022-23 PROJECTED ACTIVITY	2023-24 PROPOSED BUDGET	2024-25 PLANNED BUDGET
REVENUE							
401-501.000-532.000	FEDERAL GRANTS	-	48,200	-	48,200	-	-
401-539.000-569.000	STATE GRANTS	-	750,000	375,000	750,000	1,200,000	-
401-664.000-665.000	INTEREST INCOME	(55,571)	2,500	3,650	-	4,000	4,500
401-671.000-673.500	PROCEEDS FROM SALE OF ASSETS	34,500	61,800	61,800	61,800	-	15,000
401-671.000-694.000	DONATIONS	100,000	150,000	150,000	150,000	-	150,000
401-695.000-699.101	TRANSFER FROM GENERAL FUND	1,825,000	1,550,000	775,000	1,750,000	1,473,000	1,425,650
401-695.000-697.000	APPROPRIATION OF FUND BALANCE	-	528,850	-	-	478,880	-
	TOTAL REVENUES	1,903,929	3,091,350	1,365,450	2,760,000	3,155,880	1,595,150

APPROPRIATIONS							
401-890.000-941.000	CONTINGENCY	-	200,000	-	-	200,000	221,650
401-900.000-967.001	PROJECT COSTS - STREETS	1,839	-	-	-	500,000	-
401-900.000-967.002	HILL STREETScape IMPROVEMENTS	20,250	20,100	20,100	20,100	25,000	25,000
401-900.000-967.006	PIER PK CAPITAL PROJECTS	647,669	400,000	353,610	400,000	190,000	325,000
401-900.000-975.002	BUILDINGS - CITY HALL IMP.	7,783	100,000	11,240	50,000	100,000	100,000
401-900.000-975.003	SIDEWALK REPAIRS	-	50,000	26,270	50,000	50,000	50,000
401-900.000-975.004	CAPITAL - PUBLIC WORKS	-	40,000	24,410	25,000	40,000	40,000
401-900.000-975.008	KERBY FIELD PROJECTS	-	-	9,650	10,000	-	-
401-900.000-975.009	SHORELINE PROJECT	-	750,000	750,000	750,000	1,200,000	-
401-900.000-980.000	OFFICE EQUIPMENT & FURNITURE	-	20,000	-	10,000	43,000	20,000
401-900.000-981.005	VEHICLES- ADMIN	-	-	-	-	45,000	-
401-900.000-981.000	K9 PROGRAM	-	39,250	9,500	15,000	-	-
401-900.000-981.001	VEHICLES - PUBLIC SAFETY	155,467	315,000	284,250	315,000	-	185,000
401-900.000-981.002	EQUIPMENT-PUBLIC SAFETY	14,817	45,300	29,530	45,300	152,000	167,500
401-900.000-981.004	EQUIPMENT - COURT	-	20,000	-	20,000	25,000	-
401-900.000-982.000	OFFICE TECHNOLOGY/INTERNET	18,025	180,000	12,470	180,000	25,000	25,000
401-900.000-982.001	VEHICLES - FIRE DIVISION	633,592	110,000	-	-	115,000	110,000
401-900.000-982.002	EQUIPMENT - FIRE DIVISION	35,224	140,800	196,790	200,000	41,880	26,000
401-900.000-983.001	VEHICLES - PUBLIC WORKS	186,674	125,000	-	-	203,000	150,000
401-900.000-983.002	EQUIPMENT - PUBLIC WORKS	25,454	244,900	119,410	240,000	106,000	127,000
401-900.000-984.002	EQUIPMENT - PIER PARK	-	91,000	-	-	95,000	23,000
401-965.000-988.203	TRANSFER TO LOCAL STREET FUND	100,000	200,000	100,000	200,000	-	-
	TOTAL APPROPRIATIONS	1,846,794	3,091,350	1,947,230	2,530,400	3,155,880	1,595,150

**CITY OF GROSSE POINTE FARMS
SUMMARY OF FUNDS
2023 - 2024**

Governmental Funds	Estimated Fund Balance 7/1/2023	Budget 2023-2024		Estimated Fund Balance 6/30/2024
		Means of Financing	Estimated Requirements	
General Fund	\$5,938,769	\$18,695,140	\$18,895,140	\$5,738,769
Major Street Fund	\$1,076,324	\$2,464,200	\$2,464,200	\$1,076,324
Local Street Fund	\$1,291,726	\$1,340,750	\$1,323,600	\$1,308,876
Municipal Street Fund	\$2,128,499	\$1,866,950	\$2,126,950	\$1,868,499
Indigent Defense Fund	\$0	\$69,500	\$69,500	\$0
Community Development Block Grant	\$0	\$20,000	\$20,000	\$0
Debt Service Fund	\$0	\$915,480	\$915,480	\$0
Capital Projects Fund	\$2,730,574	\$2,677,000	\$3,155,880	\$2,251,694

Internal Service/Enterprise Funds	Estimated Net Position 7/1/2023	Budget 2023-2024		Estimated Net Position 6/30/2024
		Means of Financing	Estimated Requirements	
Recycling Fund	\$108,007	\$284,700	\$272,180	\$120,527
Workers Comp Retention Fund	\$239,827	\$157,790	\$157,790	\$239,827
Healthcare Retention Fund	\$1,147,113	\$2,394,940	\$2,394,940	\$1,147,113

APPENDIX A

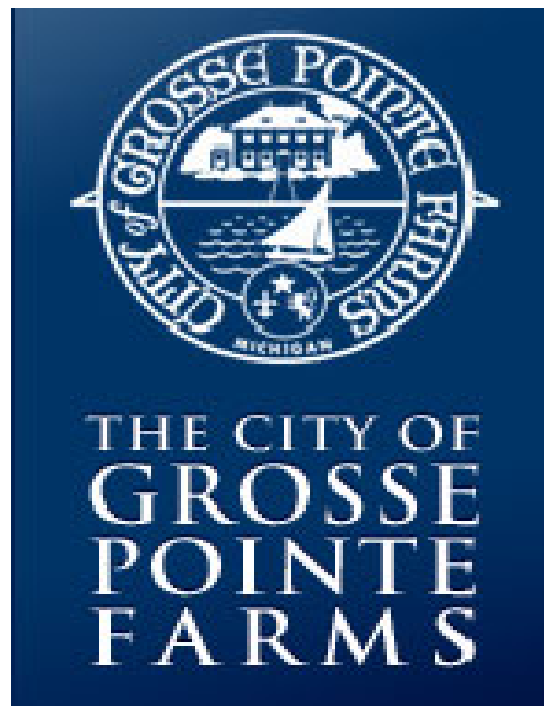
5 YEAR CAPITAL IMPROVEMENT PLAN

2023-2028

CITY OF GROSSE POINTE FARMS

BUDGET FOR THE FISCAL YEAR

JULY 1, 2023 - JUNE 30, 2024



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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total by Dept. by Category
2023-24	COURT	BUILDING	Reconfigure doorway entry and customer service area for increased security, storage, and functionality		\$ 25,000	\$ 25,000					\$ 25,000
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	\$ 500,000
Multiple	GENERAL GOVT	EQUIPMENT	Various Office Equipment & Furniture		\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 1,000,000
Multiple	GENERAL GOVT	EQUIPMENT	Technology UPDATES - IT Right	R	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
2023-24	GENERAL GOVT	EQUIPMENT	(3) Dominion Voting Tabulators with Ballot Bin	N	\$ 18,000	\$ 18,000					\$ 248,000
2023-24	GENERAL GOVT	EQUIPMENT	Municode Self Publishing Software	N	\$ 5,000	\$ 5,000					\$ 45,000
2023-24	GENERAL GOVT	VEHICLES	Replace Administrative Vehicle	R	\$ 45,000	\$ 45,000					\$ 45,000
Multiple	POLICE	EQUIPMENT	Mobile Data Terminal/In-Car Radar upgrades & replacements	R	\$ 60,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 277,000
Multiple	POLICE	EQUIPMENT	Body camera replacement	R	\$ 29,500	\$ 7,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Multiple	POLICE	EQUIPMENT	Vehicle outfitting including traffic radar, in-car computers, in-car digital cameras, and related equipment	R	\$ 135,000	\$ 45,000	\$ 30,000	\$ 30,000	\$ 60,000		
Multiple	POLICE	EQUIPMENT	Bullet-proof Vest replacement	R	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
2023-24	POLICE	EQUIPMENT	(3) Motorola Patrol Car Radios	R	\$ 17,000	\$ 17,000					
2023-24	POLICE	EQUIPMENT	Exercise Room Weights	R	\$ 5,500	\$ 5,500					
2023-24	POLICE	EQUIPMENT	Station Security Video System Expansion	R	\$ 5,000	\$ 5,000					
2024-25	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle	R	\$ 130,000	\$ 130,000					
2024-25	POLICE	VEHICLES	Replace 1 Administrative Vehicle -Director	R	\$ 55,000	\$ 55,000					
2025-26	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle	R	\$ 130,000	\$ 130,000					
	POLICE	VEHICLES	Replace K9 Program Vehicle	R	\$ 45,000				\$ 45,000		
2026-27	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle and 1 Administrative Vehicle	R	\$ 185,000				\$ 185,000		\$ 545,000
2023-24	POLICE	BUILDING	PSO Locker Room Renovation	R	\$ 100,000	\$ 100,000					\$ 200,000
2024-25	POLICE	BUILDING	Dispatch Center Renovation	R	\$ 100,000	\$ 100,000					
Multiple	FIRE	EQUIPMENT	Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2024 = 4 sets; FYE 2025 = 5 sets; FYE 2026 = 3 sets; FYE 2027 = 2 sets; FYE 2028 = 2 sets)	R	\$ 83,200	\$ 20,800	\$ 26,000	\$ 15,600	\$ 10,400	\$ 10,400	
2023-24	FIRE	EQUIPMENT	Turnout gear full outfitting for new hires (2)	N	\$ 13,380	\$ 13,380					
2023-24	FIRE	EQUIPMENT	Thermal Imaging Camera	R	\$ 7,700	\$ 7,700					
Multiple	FIRE	VEHICLES	Fire Apparatus replacement fund	R	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 104,280
Multiple	FIRE	VEHICLES	Fire Apparatus repair fund	R	\$ 55,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 555,000
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
2023-24	PUBLIC WORKS	EQUIPMENT	Replacement Tire Balancer	R	\$ 11,000	\$ 11,000					
2023-24	PUBLIC WORKS	EQUIPMENT	Avant 760 Sidewalk Tractor with Hitch and Broom	R	\$ 95,000	\$ 95,000					
2024-25	PUBLIC WORKS	EQUIPMENT	Replace Holder Tractor #6	R	\$ 120,000	\$ 120,000					
2024-25	PUBLIC WORKS	EQUIPMENT	V-Plow for Holder Tractor	R	\$ 7,000	\$ 7,000					
Multiple	PUBLIC WORKS	VEHICLES	Rubbish Packer replacement fund	R	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 233,000
Multiple	PUBLIC WORKS	VEHICLES	Vector Truck replacement fund (plan to purchase in 2024-25 at estimated cost of \$400,000)	R	\$ 200,000	\$ 100,000	\$ 100,000				

OTHER MAJOR PROJECTS NOT INCLUDED ABOVE:	2023-24	Project Yr	Possible Funding Sources
Hill Business District Streetscape. Propose to - Create pedestrian crossings, remove overhead "cobra" lighting, update meters, re-define parallel parking with end island flares, new concrete and paver design, new grade level and low/slow growing ornamental trees, new irrigation, new decorative lighting, trash containers, benches, signage and mail and paper boxes, etc.		TBD	Capital Projects Fund; State Grant; Special Assessment to Hill Businesses; GPF Foundation
City Hall Bathrooms, Remodel and Other Improvements Upgrade and remodel City hall bathrooms and other areas, including paint, flooring and redesign of workspaces		\$ 1,500,000	Capital Projects Fund (Reserve for this project fully funded)
City Hall Rehabilitation Complete renovation of City Hall interior (Cost estimate from The Blake Company based on 4180 sq. ft. at \$300 per sq. ft.)		\$ 500,000	G.O. Bond; Capital Projects Fund (ongoing City Hall Improvement Reserve)
Pier Park Renovate Pool & Bath House, including redesign and construction of new pool with zero depth entry, competitive standards with new bath house (Cost estimate from B&B Pools and The Blake Company)		\$ 2,500,000	G.O. Bond
Traffic Surveillance Camera System Installation of cameras at specific intersections and traffic locations for Public Safety enhancement		\$ 5,000,000	Capital Projects Fund
		\$ 60,000	

DEPARTMENTAL CAPITAL OUTLAY - NEW EQUIPMENT <\$5,000 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	
2023-24	COURT	OFFICE TECHNOLOGY	Computer Replacement (1), Per Schedule	R	\$ 1,100	
2023-24	COURT	OFFICE TECHNOLOGY	Printer/Fax Machine Replacement	R	\$ 800	
2023-24	COURT	FURNITURE	Lateral Storage Files (2)	R	\$ 2,000	
2023-24	COURT	EQUIPMENT	Keyless Entry System	N	\$ 1,600	\$ 5,500
2023-24	GENERAL GOVT	OFFICE TECHNOLOGY	Computer Replacements (4), Per Schedule	R	\$ 5,000	
2023-24	GENERAL GOVT	FURNITURE	Office, Breakroom and Council Chamber Furniture Including Chairs and Mobile Tables	R	\$ 25,000	\$ 30,000
2023-24	POLICE	OFFICE TECHNOLOGY	Computer Replacements (4), Per Schedule	R	\$ 8,140	
2023-24	POLICE	OFFICE TECHNOLOGY	Dell In Car Computers with Docking Station	R	\$ 9,400	
2023-24	POLICE	OFFICE TECHNOLOGY	Laptop DB (1)	R	\$ 1,000	
2023-24	POLICE	EQUIPMENT	Motorola Portable Radios (5) with Charger Bay and Batteries	R	\$ 23,810	
2023-24	POLICE	EQUIPMENT	Data Speed Colector Including Solar Charger	N	\$ 2,570	
2023-24	POLICE	EQUIPMENT	Pole Mounted Speed Monitor	N	\$ 3,450	
2023-24	POLICE	EQUIPMENT	Electronic Flares	N	\$ 2,690	
2023-24	POLICE	EQUIPMENT	Dive Team Equipment and Outfitting	R	\$ 4,700	
2023-24	POLICE	EQUIPMENT	Bike Patrol Equipment and Outfitting	R	\$ 800	
2023-24	POLICE	EQUIPMENT	SRT Rifle Optic	N	\$ 1,000	
2023-24	POLICE	EQUIPMENT	Ballistic Helmets (2)	N	\$ 3,480	
2023-24	POLICE	EQUIPMENT	Ballistic Shields (8)	N	\$ 5,360	
2023-24	POLICE	EQUIPMENT	Spotting Scope	N	\$ 2,100	
2023-24	POLICE	EQUIPMENT	Challenge Coins	N	\$ 2,000	
2023-24	POLICE	FURNITURE	Desk Replacements DB (2)	R	\$ 2,500	
2023-24	POLICE	FURNITURE	Office Chairs (8)	R	\$ 4,000	\$ 77,000
2023-24	FIRE	EQUIPMENT	Carpro X Electrical Vehicle Fire Blanket	N	\$ 3,700	
2023-24	FIRE	EQUIPMENT	AED Pads & Batteries	R	\$ 1,000	
2023-24	FIRE	EQUIPMENT	Tires per NFPA (6)	R	\$ 3,940	
2023-24	FIRE	EQUIPMENT	New Beds for Fire Dorms (2)	R	\$ 2,000	
2023-24	FIRE	EQUIPMENT	Hurst Tool Drawer	N	\$ 3,000	
2023-24	FIRE	EQUIPMENT	Local portion of grant requests for vehicle extrication tools (only applicable if grant is awarded)	R	\$ 3,800	\$ 17,440
2023-24	PARKS & REC	EQUIPMENT	Floor scrubber	R	\$ 3,500	
2023-24	PARKS & REC	EQUIPMENT	Deicers for Harbor	R	\$ 3,500	
2023-24	PARKS & REC	EQUIPMENT	Portable AED (3)	R	\$ 6,500	
2023-24	PARKS & REC	EQUIPMENT	Ice Maker for Kitchen	R	\$ 3,000	
2023-24	PARKS & REC	EQUIPMENT	Furnature for Gazebo	N	\$ 5,000	
2023-24	PARKS & REC	EQUIPMENT	Bottle Filling Station Warming Building	N	\$ 1,800	
2023-24	PARKS & REC	EQUIPMENT	Tires and Shocks F250	R	\$ 2,000	
2023-24	PARKS & REC	EQUIPMENT	Radio Flyer Wagons	R	\$ 2,000	
2023-24	PARKS & REC	FURNITURE	Kitchen Countertop	R	\$ 1,500	
2023-24	PARKS & REC	FURNITURE	Carpeting for Office	R	\$ 4,000	\$ 32,800
2023-24	PUBLIC SERVICES	OFFICE TECHNOLOGY	Copier with Wide Format Capabilities	R	\$ 5,000	
2023-24	PUBLIC SERVICES	EQUIPMENT	File Cabinets & Other Office Furniture	R	\$ 5,000	\$ 10,000
2023-24	PUBLIC WORKS	EQUIPMENT	Truck Scan Tool	N	\$ 3,400	
2023-24	PUBLIC WORKS	EQUIPMENT	Cabinets for Sigh Room	R	\$ 2,000	
2023-24	PUBLIC WORKS	EQUIPMENT	5 Ton Floor Jack	R	\$ 1,100	
2023-24	PUBLIC WORKS	EQUIPMENT	Smartwasher Mobile Parts Wasker Kit	R	\$ 3,500	\$ 10,000
						\$ 182,740

Glossary

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.