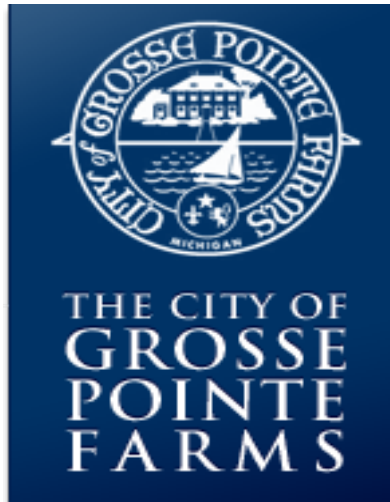


CITY OF GROSSE POINTE FARMS



PROPOSED BUDGET FOR
THE FISCAL YEAR
JULY 1, 2024- June 30, 2025





CITY COUNCIL

MayorLouis Theros
Mayor Pro Tem Beth Konrad-Wilberding
Council Member Sierra Leone Donaven
Council Member John J. Gillooly
Council Member Joe Ricci
Council Member Neil Sroka
Council MemberLev 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
MemberLouis Theros

**CITY OF GROSSE POINTE FARMS
BUDGET
FOR THE FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025**

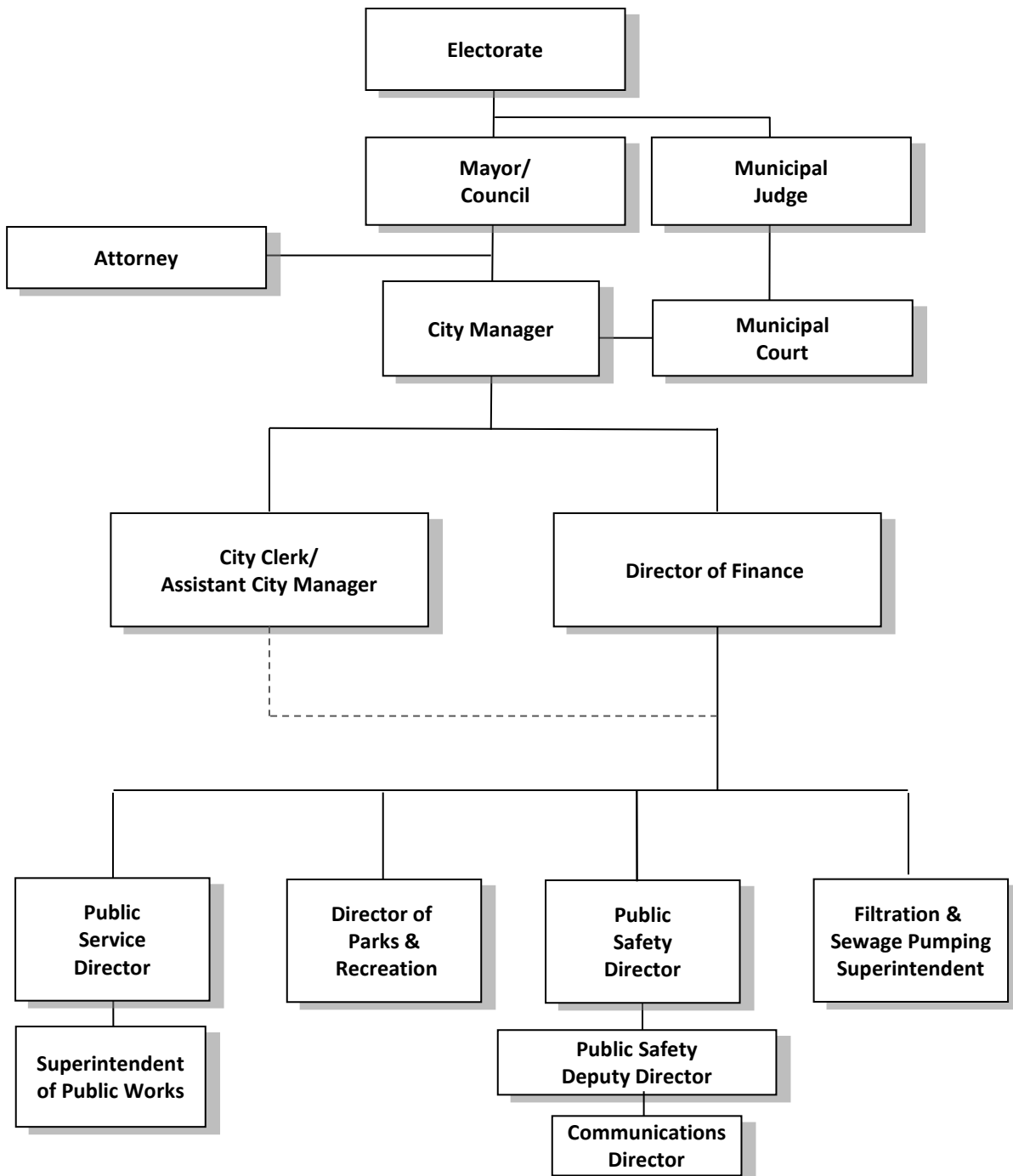
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City of Grosse Pointe Farms

June 30, 2024

Organizational Chart



Community Profile

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



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

Demographics:

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

Housing:

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

Education:

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

Recreation and Culture:

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

Economy:

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

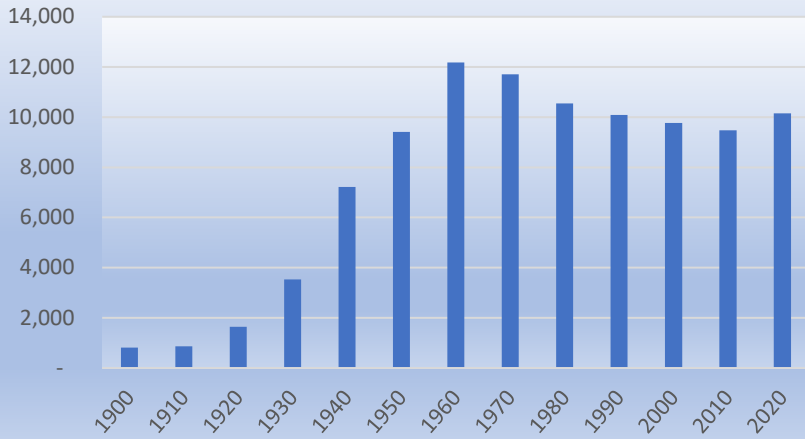
Community Spirit:

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

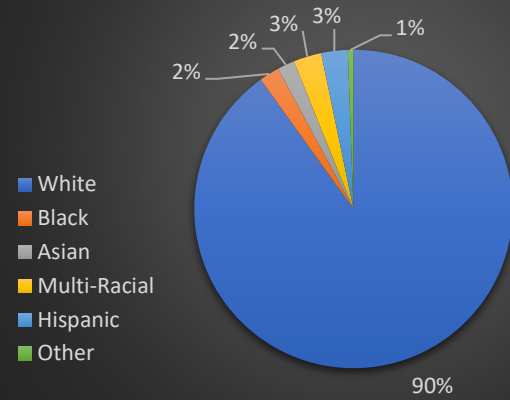
In summary, Grosse Pointe Farms offers residents a unique blend of natural beauty, suburban charm, and community spirit. With its historic homes, top-rated schools, recreational amenities, and strong sense of civic pride, it continues to be a sought-after destination for those seeking an exceptional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



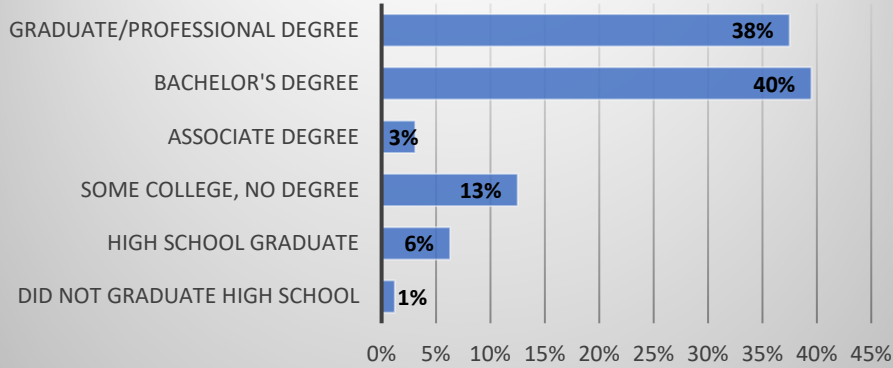
Population History



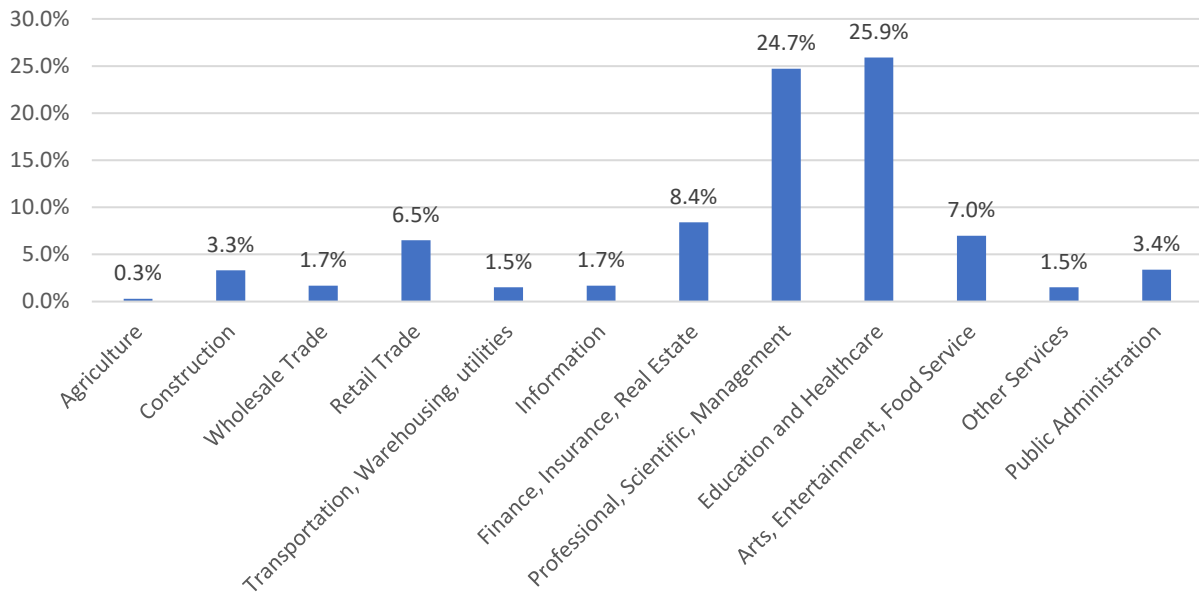
Population by Race



Educational Attainment of Residents Over 25 Years Old



Employment Industry Population over 16



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



City of Grosse Pointe Farms

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

phone 313 885.6600 *fax* 313 885.0917

www.grossepointefarms.org

April 1, 2024

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, 2024.

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 2024-2025 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 2024-2025 General Fund budget of \$20,045,390 compares to the originally approved 2023-2024 budget of \$18,895,140 resulting in an increase of \$1,150,250 or 6.1%. The General Fund Budget presented herein may be summarized and compared with the 2023-2024 originally adopted budget as follows:

	Proposed 2024 - 2025 Budget	Adopted 2023 - 2024 Budget	Increase Or (Decrease)
Means of Financing:			
Property Taxes	\$ 15,103,610	\$ 14,295,230	\$ 808,380
Licenses and Permits	565,910	501,030	64,880
Federal and State Grants	13,500	11,000	2,500
State Shared Revenue	1,273,970	1,253,370	20,600
Charges for Services	2,118,700	1,908,300	210,400
Fines / Forfeitures	323,200	335,500	(12,300)
Interest Income	344,200	276,410	67,790
Other Revenue	102,300	114,300	(12,000)
Fund Balance Appropriation	200,000	200,000	-
Total Revenues	\$ 20,045,390	\$ 18,895,140	\$ 1,150,250
Estimated Requirements:			
Municipal Court	\$ 384,450	\$ 413,100	\$ (28,650)
General Government	1,941,140	1,844,570	96,570
Public Safety - Police	7,557,070	6,959,550	597,520
Public Safety - Fire	669,690	641,370	28,320
Public Service	963,810	927,200	36,610
Public Works	1,435,610	1,389,550	46,060
Drains	16,580	17,040	(460)
Rubbish Collection	1,784,820	1,648,250	136,570
Leaf Collection	286,630	280,370	6,260
Parks & Recreation	1,908,710	1,777,720	130,990
Contingency	50,000	50,000	-
Transfers to Other Funds	3,046,880	2,946,420	86,800
Total Expenditures	\$ 20,045,390	\$ 18,895,140	\$ 1,150,250

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 12/31/2023	Actual at 12/31/2022	Increase (Decrease)
Assessment Roll:			
Real Property	\$ 985,715,727	\$ 927,030,100	\$ 58,685,627
Personal Property	21,483,300	22,026,700	(543,400)
	\$ 1,007,199,027	\$ 949,056,800	\$ 58,142,227

Assessed values have increased for the twelfth year in a row. City-wide, there was a 6.9% increase in assessed value. Subsequent to the March Board of Review, the increase in taxable values of 6.1% 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 \$651,480 or 5.95%, the rubbish tax levy, will generate approximately \$2.59 million to cover the cost of rubbish and leaf collection. The actual CPI for the year was 5.1%, but due to Headlee and Proposal A requirements, the max increase in taxable value of capped properties is 5%. This is the second consecutive year that the rate of inflation has exceeded the headlee cap. 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 \$70,080 from this source. The most recent projection from the Michigan Department of combined Constitutional and Statutory revenue sharing for the 2024-25 fiscal year estimates an increase of approximately 2%. We have budgeted assuming this revenue source will remain largely flat due to the continuing uncertainty related to the current economic outlook.

We have continued to see overnight interest rates at the highest levels in many years in an effort to curb inflation. Recent economic data indicates inflation as retreating to normal levels. The markets are pricing in three rate decreases during the 2024 calendar year. We continue to invest conservatively and in compliance with state laws. Since we are likely at the top of the rate cycle, the City is laddering out investments with cash flow needs to try to lock in the higher yields. The budget for 2024-25 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 2024-2025 Budget	Adopted 2023-2024 Budget	Increase or (Decrease)
Personnel services	\$12,998,870	\$12,019,640	\$979,230
Supplies and materials	590,650	460,440	130,210
Other services and charges	3,241,270	3,235,900	5,370
Contingency	50,000	50,000	-
Transfer to other funds	3,046,880	2,946,420	100,460
Departmental capital outlay	117,720	182,740	(65,020)
Total General Fund Budget	\$20,045,390	\$18,895,140	\$1,150,250

All current union contracts are currently settled and went into effect on July 1, 2022. Contracts for the City’s three unions will expire on June 30, 2025.

SPECIAL REVENUE FUNDS

It is anticipated that the **Street Funds** will receive \$1,272,300 in Act 51 gas and weight taxes. This compares to \$1,235,250 projected for the 2023-2024 fiscal year. This projection slightly exceeds the original 2022-2023 budget estimate of \$1,203,000. 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 four years of the millage levy, \$7,001,580 has been raised for road projects. The amount expected to be collected in the 2024-2025 budget year is \$1,969,210. The 2024-2025 budget year is the last year currently authorized to levy this millage. A millage renewal vote is planned for the November 2024 election.

The **Community Development Block Grant Fund** displays the allocation of grant funds approved by the Council in May 2023 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 \$3,952,500. During 2024-2025, interest payments of \$145,069 and principal payments of \$792,500 are due, along with paying agent fees of \$1,000. The 2024-2025 budget contains the final payment on the 2014 Pier Park Refunding Bond.

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 2024-2025 is 4.0%

The **Water and Sewer Fund** will have \$5,867,598 in outstanding bonds as of July 1, 2024. Interest payments totaling \$192,237 and principal payments of \$377,500 are due in fiscal year 2024-2025, 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 2024-2025 proposed budget recommends keeping the rate at \$12.00 bimonthly.

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

The **Healthcare Retention Fund** has been established to accumulate funds to be used for current and future healthcare costs. Our self-insured program continues to provide savings, however, the volatility of the health insurance and prescription costs in recent years has continued to be on a higher trend. Periodic transfers from the General Fund will be made, as needed. The fund has a healthy projected cash balance of \$845,900. Given this adequate fund balance, no General Fund transfer is recommended for this year. Illustrative rates charged to departments have been increased to account for the higher projected healthcare costs provided by our health insurance consultant.

RECOMMENDATION

It is recommended that the City Council adopt a resolution with respect to the 2024-2025 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 20, 2024 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 20, 2024.

TAX RATES

Based upon information currently available, the proposed City tax rates per \$1,000 of Taxable Value for 2024-2025 can be compared to the current Fiscal Year as follows:

	Proposed 2024-2025 Tax Rates	Current 2023-2024 Tax Rates	Difference
Operating	\$ 11.5588	\$ 11.5270	\$ 0.0318
Rubbish	2.5810	2.5907	(\$ 0.0097)
Debt, Non-voted	0.3620	0.3767	(\$ 0.0147)
Roads, Voted	1.9637	1.9711	(\$ 0.0074)
Total City Millage	\$ 16.4655	\$ 16.4655	\$ -

**City of Grosse Pointe Farms
Proposed Tax Rate
2024 - 2025**

Current Rate 2023-2024	Proposed Rate 2024-2025
\$16.4655	\$16.4655

	<u>Taxable Value (TV)</u>	<u>City Tax Current Rate</u>	<u>City Tax Proposed Rate</u>		
	90,000	\$ 1,481.90	\$ 1,481.90		
	110,000	\$ 1,811.21	\$ 1,811.21		
	130,000	\$ 2,140.52	\$ 2,140.52		
	150,000	\$ 2,469.83	\$ 2,469.83		
	175,000	\$ 2,881.46	\$ 2,881.46		
				Average Change	
AVERAGE TV	216,845	\$ 3,570.46			
AVERAGE TV	230,855		\$ 3,801.14	\$ 230.68	6.5%
	200,000	\$ 3,293.10	\$ 3,293.10		
	250,000	\$ 4,116.38	\$ 4,116.38		
	300,000	\$ 4,939.65	\$ 4,939.65		

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

Average taxable value displayed is residential properties only

MILLAGE RATES FOR GROSSE POINTE FARMS RESIDENTS

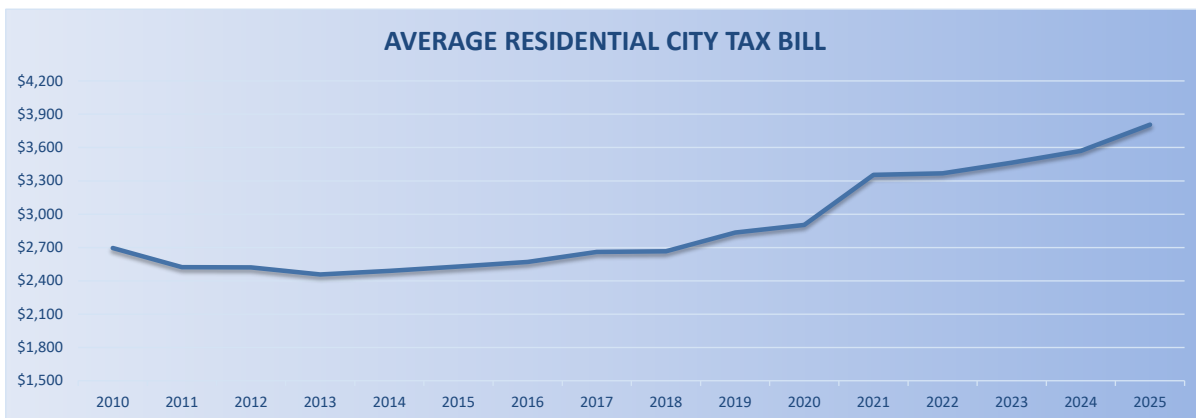
Taxing Entity	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	(Homestead)
										Proposed 2024-25
Tax Rate Shown in Mills										
Grosse Pointe School District	9.4000	9.2850	8.9483	8.7127	9.5975	9.9353	7.0458	8.4586	7.8174	7.8174
Wayne County Government	10.0100	11.0366	11.0360	11.0349	11.0328	11.0315	11.0031	10.9623	10.9623	10.9623
Wayne County Comm. College	3.2400	3.2400	3.2408	3.2408	3.2408	3.2408	3.2378	3.2202	3.2202	3.2202
Intermediate School District	3.4600	3.4643	3.4643	3.4643	3.4643	3.4643	3.4558	3.4399	3.4399	3.4399
Grosse Pointe Library	2.0700	2.0600	2.2186	2.1925	2.1707	2.1504	2.1235	2.0970	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	0.0997	0.0992	0.0992	0.0992
DIA	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.1995	0.1986	0.1986	0.1986
City of Grosse Pointe Farms	14.0000	14.4500	14.3500	14.9500	14.9500	16.9500	16.7912	16.7155	16.4655	16.4655
Total - Millage Rates	46.7200	47.7600	48.0100	48.4800	49.8359	49.5580	49.9564	51.1913	50.3001	50.3001

Millage rates are estimated for other taxing jurisdictions.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Estimated 2024-25
Average Residential Taxable Value	183,490	184,040	185,700	189,600	194,150	197,838	200,608	207,227	216,845	230,855

Taxing Entity	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	(Homestead)
										Proposed 2024-25
Average Tax Rates Shown in Dollars										
Grosse Pointe School District	\$1,725	\$ 1,709	\$ 1,662	\$ 1,652	\$ 1,863	\$ 1,966	\$ 1,413	\$ 1,753	\$ 1,695	\$ 1,805
Wayne County Government	1,837	2,031	2,049	2,092	2,142	2,182	2,207	2,272	2,377	2,531
Wayne County Comm. College	595	596	602	614	629	641	650	667	698	743
Intermediate School District	635	638	643	657	673	685	693	713	746	794
Grosse Pointe Library	380	379	412	416	421	425	426	435	455	484
State Education	1,101	1,104	1,114	1,138	1,165	1,187	1,204	1,243	1,301	1,385
Zoo	18	18	19	19	19	20	20	21	22	23
DIA	37	37	37	38	39	40	40	41	43	46
City of Grosse Pointe Farms	2,569	2,659	2,665	2,835	2,903	3,353	3,368	3,464	3,570	3,801
Total - Dollars	\$ 8,896	\$ 9,172	\$ 9,203	\$ 9,460	\$ 9,854	\$ 10,500	\$ 10,022	\$ 10,608	\$ 10,907	\$ 11,612

Average tax rates are based on residential homestead property.



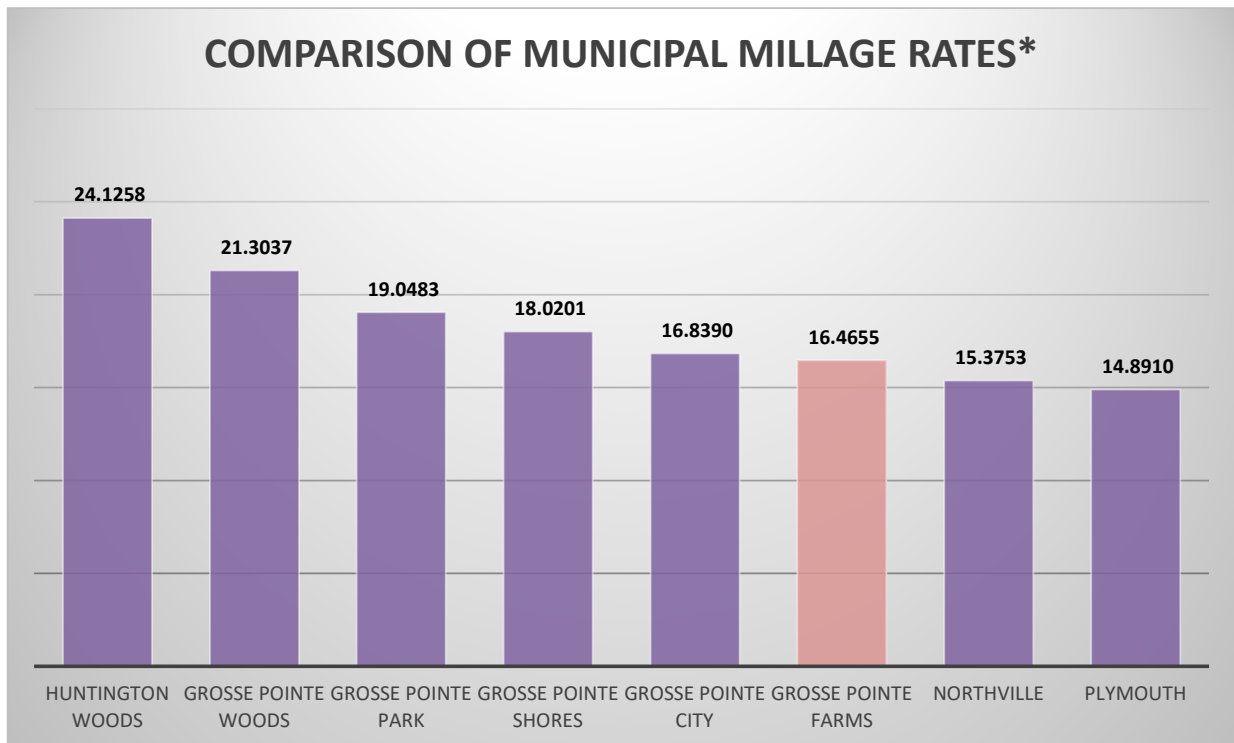
CITY OF GROSSE POINTE FARMS - SUMMARY OF MILLAGE RATES

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Proposed 2024-25
General Operating	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.8198	11.7666	11.5270	11.5588
Rubbish	1.4200	1.8700	1.8700	2.3666	2.3666	2.3666	2.6024	2.5907	2.5907	2.5810
Debt	1.0800	1.0800	0.9800	1.0834	1.0834	1.0834	0.3890	0.3871	0.3767	0.3620
Roads, voted	-	-	-	-	-	2.0000	1.9800	1.9711	1.9711	1.9637
Total	14.0000	14.4500	14.3500	14.9500	14.9500	16.9500	16.7912	16.7155	16.4655	16.4655

CURRENT MILLAGE VS. MILLAGE CAPS

	Maximum Allowable Millage	Millage Request	Millage Available
General Operating	11.7226	11.5588	0.1638
Rubbish	2.581	2.5810	-
Debt Service	N/A	0.3620	N/A
Roads, voted	1.9637	1.9637	-
Total		16.4655	

COMPARISON OF MUNICIPAL MILLAGE RATES*



* Note: Rates for other municipalities are the amounts levied for 2023-24. Changes adopted or proposed may result in additional differences from the proposed Grosse Pointe Farms millage rate.

Budget Calendar

July

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

August

- Audit fieldwork completed

September

- Summer tax bills due September 15th
- Audit continues

October

- First quarter revenue and expense reports sent to departments

November

- First quarter financial report presented to City Council

December

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

January

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

February

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

March

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

April

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

May

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

June

- Year end budget adjustments approved by Council

GENERAL FUND

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

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

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

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

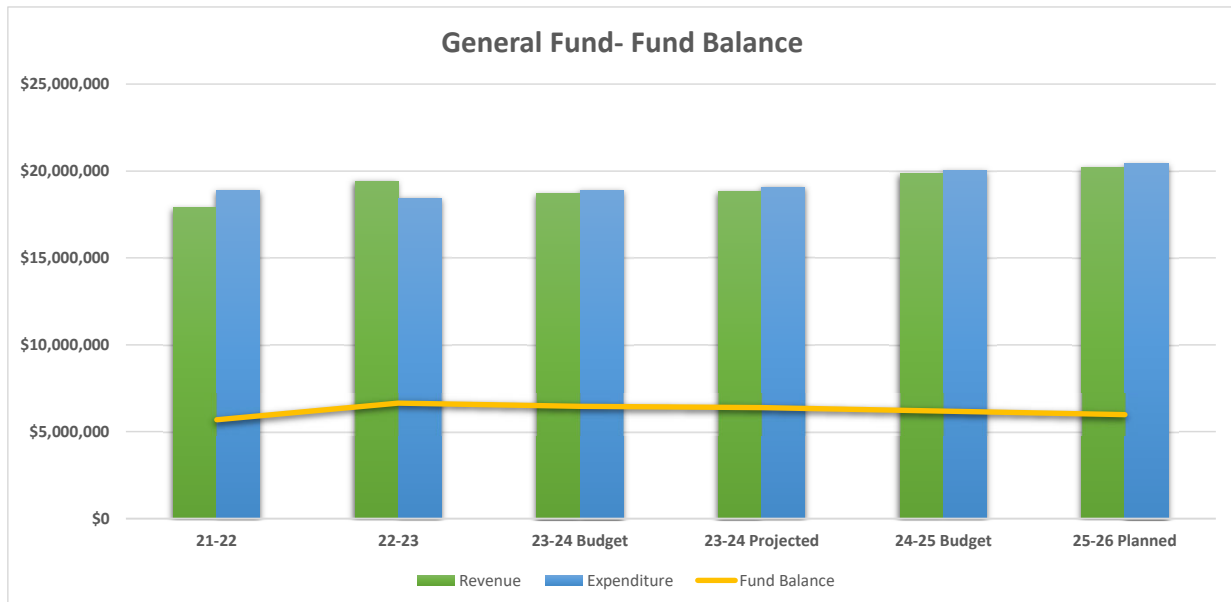
The City adopts its General Fund budget by budgetary center. This is in agreement with the State's legal requirements. By Law, expenditures cannot exceed appropriations at this level of control.

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

City of Grosse Pointe Farms 2024-2025 Budget

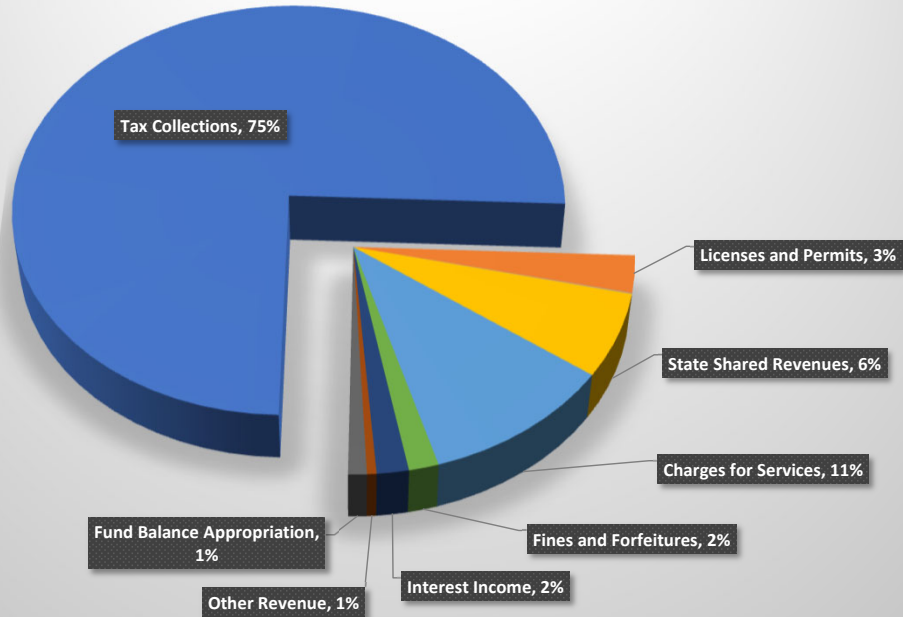
Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Revenues	17,883,172	19,403,943	18,695,140	18,804,890	19,845,390	20,214,410
Expenditures	18,884,023	18,430,398	18,895,140	19,079,930	20,045,390	20,414,410
Revenues over (under) Expenditures	(1,000,851)	973,545	(200,000)	(275,040)	(200,000)	(200,000)
Beginning Fund Balance	6,682,880	5,682,029	6,655,574	6,655,574	6,380,534	6,180,534
Ending Fund Balance	<u>5,682,029</u>	<u>6,655,574</u>	<u>6,455,574</u>	<u>6,380,534</u>	<u>6,180,534</u>	<u>5,980,534</u>
Unassigned Fund Balance	4,627,423	5,268,737	5,068,737	4,993,697	4,793,697	4,593,697
Unassigned Fund Balance as Percent of Expenditures	24.50%	28.59%	26.83%	26.17%	23.91%	22.50%



City of Grosse Pointe Farms 2024-2025 Budget

Where General Fund Money Comes From



Description	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2024-2025
Tax Collections	\$13,727,360	\$14,295,230	\$14,244,080	\$15,103,610	\$15,465,730
Licenses and Permits	578,510	501,030	588,010	565,910	563,910
Federal and State Grants	1,125,690	11,000	38,000	13,500	13,500
State Shared Revenues	1,183,520	1,253,370	1,249,570	1,273,970	1,298,850
Charges for Services	1,847,980	1,908,300	1,893,650	2,118,700	2,107,020
Fines and Forfeitures	306,260	335,500	305,350	323,200	330,200
Interest Income	154,690	276,410	391,230	344,200	332,900
Other Revenue	479,960	114,300	95,000	102,300	102,300
Fund Balance Appropriation	-	200,000	-	200,000	200,000
General Fund Revenue Total	\$19,403,970	\$18,895,140	\$18,804,890	\$20,045,390	\$20,414,410

Major Revenue Sources

Property Taxes

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

For the 2024-2025 fiscal year budget, property tax revenue makes up 75% of General Fund revenue at \$15.1 Million. This represents a 5.6% increase compared to the prior year’s budget.

Taxable value increases on capped properties are restricted to the lesser of 5% or the rate of inflation. This year is the second consecutive year that actual inflation exceeded the cap of 5%. Actual inflation for this year was 5.1%.

The taxable value of the City increased 5.6% to \$1,007,199,027. This is a result of the 5% Headlee inflation increase mentioned above, new construction, and property sales where the taxable value uncaps and rises to the assessed value. Over the last five fiscal years, taxable value has increased an average of 4.5% each year.

<u>Fiscal Year</u>	<u>Taxable Value</u>	<u>% Change</u>
2020-21	\$ 836,808,769	3.5%
2021-22	\$ 860,948,630	2.9%
2022-23	\$ 896,141,579	4.1%
2023-24	\$ 949,056,800	5.9%
2024-25	\$1,007,199,027	6.1%

The general operating millage for the 2024-2025 fiscal year is 11.5588 mills. This is below the millage cap of 11.7226 mills. The total tax rate for the year is 16.4655 mills. This represents no change from the prior fiscal year’s total millage rate.

Licenses and Permits

Licenses and permits revenue is made up of building and trade permits, business licenses, dog licenses, and cable franchise fees. This category is 3% of the General Fund budget. The budgeted amount of \$565,910 is an increase of 12.9% from the prior year budget. This is primarily due to increased building permit activity.

<u>Fiscal Year</u>		<u>Amount</u>	<u>% Change</u>	<u>Fiscal Year</u>	<u>Permits Issued</u>
2021-22	Actual	\$633,821	13.5%	2018-19	1,059
2022-23	Actual	\$586,187	-7.5%	2019-20	859
2023-24	Budget	\$501,030	-14.5%	2020-21	1,017
2023-24	Projected	\$588,010	17.3%	2021-22	1,430
2024-25	Budget	\$565,910	12.9%	2022-23	1,042

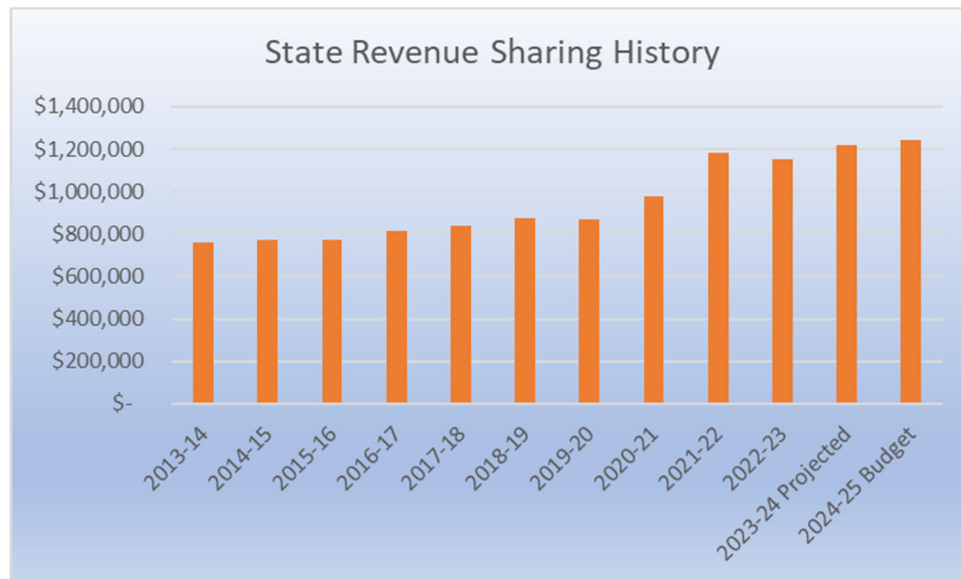
State Grants

This category accounts for State Grants received for general government. The \$13,500 budgeted this year is training funds provided by the State of Michigan for dispatchers and public safety officers.

State Shared Revenues

State shared revenues consists of sales & use tax revenue sharing, Local Community Stabilization Authority revenue for personal property tax loss, and liquor license revenue. This category is 6% of General Fund revenue at \$1.27 Million.

Revenue Sharing has been largely stagnant over the past several years. The 2024-2025 budget represents a 2% increase in constitutional revenue sharing. These funds are distributed to local governments on a per capita basis based on the level of sales tax collections. The City received an increase in funding based on the increased population in the 2020 census.



Charges for Services

This revenue category reports various fees charged for City services and recreation programs. This category represents 11% of the General Fund budget at \$2.1 Million. This is an 11% increase from the prior year's budget. The primary reason for the increase is the addition of reimbursement revenue from Grosse Pointe Public Schools for the new school liaison officer. Other revenue items in this category include boat mooring fees, cell tower leases, salvage vehicle certification fees, and parking meter revenue.

Fines and Forfeitures

This revenue source is made up of fines collected through the municipal court. This includes traffic fines, parking tickets, probation oversight, and court cost reimbursements. This category is 1.6% of the General Fund budget at \$323,200. This is a decrease of 4% from the prior year's budget.

INTEREST AND RENT

This category is primarily investment income from the City's general investment portfolio. Interest and rent represent 1.7% of the General Fund budget at \$344,200. This is an increase of 24% from the prior year's budget, but a decrease of 12% from the projected amount for the prior year. Interest rates are currently at the highest level in many years. This has increased our investment earnings, particularly in liquid short-term investments. It is anticipated these short-term interest rates will begin to decrease in the next year.

Other Revenue

This category accounts for revenue that does not fit into any other revenue category. Examples of revenue in this category include proceeds from asset sales, scrap metal revenue, E-911 revenue, and public safety reports. This classification makes up .5% of the General Fund budget at \$102,300.

Other Financing Sources

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

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
General Fund
2024 - 2025**

Means of Financing:

Taxes	\$ 15,103,610	
Licenses and Permits	565,910	
Federal & State Grants	13,500	
State Shared Revenue	1,273,970	
Charges for Service	2,118,700	
Fines / Forfeitures	323,200	
Interest Income	344,200	
Other Revenue	102,300	
Fund Balance Appropriation	<u>200,000</u>	
 Total Means of Financing		 <u>\$ 20,045,390</u>

Estimated Requirements:

Personnel Services	\$ 12,998,870	
Supplies and Materials	590,650	
Other Services & Charges	3,241,270	
Contingency	50,000	
Transfer to Other Funds	3,046,880	
Capital Outlay	<u>117,720</u>	
 Total Estimated Requirements		 <u>\$ 20,045,390</u>

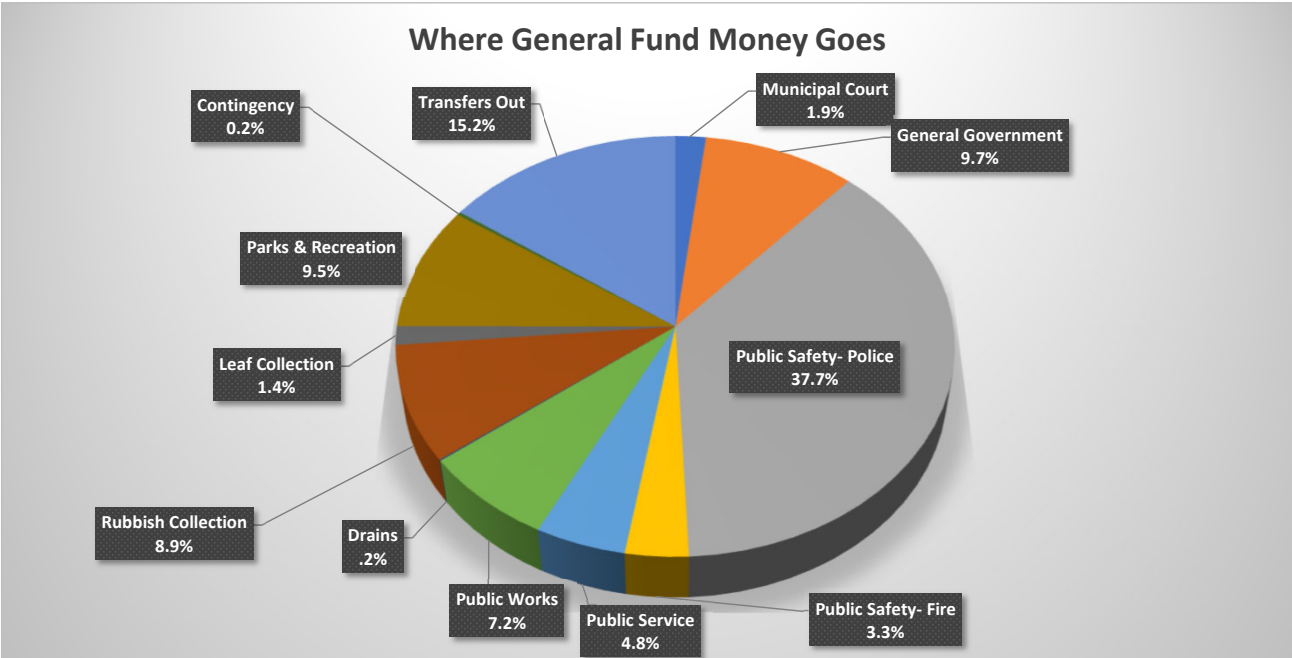
The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management, to be accounted for in another fund.

GENERAL FUND

ACCOUNT	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2025-26
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/29/24	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
REVENUE							
Dept - TAXES							
101-000.000-401.000	PROPERTY TAX - DEBT MILLAGE	346,390	357,600	356,050	356,030	363,020	372,900
101-000.000-402.000	PROPERTY TAX-OPERATING MILLAGE	10,529,730	10,939,780	10,895,750	10,895,230	11,591,260	11,857,150
101-000.000-403.000	PROPERTY TAX - RUBBISH MILLAGE	2,318,360	2,458,720	2,448,810	2,448,690	2,588,250	2,661,780
101-000.000-404.000	P.I.L.O.T.	7,690	7,880	7,880	7,880	8,080	8,280
101-000.000-445.000	INTEREST & PENALTIES	49,540	43,000	12,050	48,000	48,000	48,000
101-000.000-446.000	ADMINISTRATION FEE	475,650	488,250	479,200	488,250	505,000	517,620
TAXES		13,727,360	14,295,230	14,199,740	14,244,080	15,103,610	15,465,730
NOTE Total millage rate of 16.4655. Total taxable value increased 6.1%. CPI headlee max of 5%							
Dept - LICENSES & PERMITS							
101-000.000-476.000	BUSINESS LICENSES	750	500	500	500	500	500
101-000.000-476.001	ZBA FEES	9,750	5,000	3,750	5,000	5,000	5,000
101-000.000-476.002	ELECTRICAL LICENSES	1,850	1,500	1,280	1,500	1,600	1,600
101-000.000-476.003	DOG LICENSES	9,110	9,000	2,010	9,000	9,000	9,000
101-000.000-476.004	DOG PARK FEE	4,720	5,000	1,280	4,500	4,800	4,800
101-000.000-476.005	PLAN REVIEW FEE	1,290	1,000	760	1,000	1,000	1,000
101-000.000-477.000	CABLE TV FRANCHISE FEE	222,700	208,000	163,570	215,000	212,000	210,000
101-000.000-490.001	MECHANICAL PERMITS	35,350	35,000	29,960	40,000	35,000	35,000
101-000.000-490.002	BUILDING PERMITS	210,930	167,010	144,270	220,000	210,000	210,000
101-000.000-490.003	CONCRETE PERMIT	3,100	2,500	2,110	3,000	3,000	3,000
101-000.000-490.004	RIGHT-OF-WAY PERMIT	17,200	11,000	18,560	23,000	21,000	21,000
101-000.000-490.005	ELECTRICAL PERMITS	35,280	30,000	33,420	40,000	38,000	38,000
101-000.000-490.006	PLUMBING PERMITS	22,680	22,000	16,070	22,000	21,500	21,500
101-000.000-490.007	BICYCLE LICENSES	20	20	10	10	10	10
101-000.000-490.008	FENCE PERMITS	3,780	3,500	2,650	3,500	3,500	3,500
LICENSES & PERMITS		578,510	501,030	420,200	588,010	565,910	563,910
Dept - FEDERAL GRANTS							
101-000.000-530.500	FEDERAL GRANT - ARPA	481,750	-	-	-	-	-
101-000.000-532.000	FED. GRANT - FEMA	630,420	-	-	-	-	-
FEDERAL GRANTS		1,112,170	-	-	-	-	-
Dept - STATE GRANTS							
101-000.000-569.000	STATE GRANTS - OTHER	13,520	11,000	34,160	38,000	13,500	13,500
STATE GRANTS		13,520	11,000	34,160	38,000	13,500	13,500
Dept - STATE SHARED REVENUES							
101-000.000-573.000	LOCAL COMM STAB SHARE APPROP	18,070	18,070	18,070	18,070	18,070	18,070
101-000.000-576.000	SALES & USE TAX	1,153,950	1,224,000	616,410	1,220,000	1,244,400	1,269,280
101-000.000-577.000	LIQUOR LICENSES	11,500	11,300	11,100	11,500	11,500	11,500
STATE REVENUE SHARING		1,183,520	1,253,370	645,580	1,249,570	1,273,970	1,298,850
Dept - CHARGES FOR SERVICES							
101-000.000-607.000	POLICE & FIRE ALARM FEES	35,980	36,000	58,400	35,000	35,000	35,000
101-000.000-611.000	METRO AUTHORITY	40,300	38,760	-	40,000	40,500	40,750
101-000.000-613.000	SALVAGE RECERTIFICATION FEES	84,930	100,000	70,450	100,000	90,000	85,000
101-000.000-614.000	NSF - FEE	510	500	580	700	600	600
101-000.000-616.000	RECREATION PROGRAMS	55,970	51,000	21,400	50,000	55,000	55,000
101-000.000-616.001	SWIM TEAM REVENUE	6,700	25,000	3,070	30,000	32,000	34,000
101-000.000-616.002	BOAT MOORING FEES	677,100	700,190	311,830	700,000	721,000	742,630
101-000.000-616.003	MISC. PARKS & REC.	33,350	7,000	3,820	7,000	7,000	7,000
101-000.000-616.004	PIER BUILDING RENTAL	51,400	52,000	38,030	50,000	52,000	52,000
101-000.000-616.005	PICNIC SHELTER RENTALS	13,350	9,000	5,120	9,000	14,000	15,000
101-000.000-617.000	SPECIAL RUBBISH PICKUP	6,560	5,000	4,040	6,000	6,500	6,500
101-000.000-627.000	INSPECTION SERVICES	4,710	2,500	1,990	3,000	3,000	3,000
101-000.000-627.001	PROPERTY MAINT. INSPECTIONS	41,250	29,000	24,630	35,000	36,000	35,000
101-000.000-640.000	RADIO SYSTEM - SERVICE CHARGE	13,400	13,900	6,720	13,450	13,500	13,550
101-000.000-640.003	PIER PARK CONCESSION	2,000	3,000	1,500	3,000	3,000	3,000
101-000.000-640.009	MUN. COURT ADMIN. - GPS	38,460	38,000	16,810	31,000	29,000	29,500
101-000.000-640.011	SCHOOL LIASON OFFICER	-	-	-	-	135,000	101,250
101-000.000-651.000	TOWER - AT & T	37,170	37,980	28,620	38,020	39,630	40,730
101-000.000-651.001	TOWER - VERIZON	38,810	39,780	39,350	39,350	39,900	40,460
101-000.000-651.002	NEXTEL LEASE @ KERBY FIELD	30,500	31,110	20,890	31,560	32,500	33,480
101-000.000-652.000	PARKING METERS & PARKING	127,920	130,000	92,290	138,000	145,000	145,000
101-000.000-652.001	M.O. PARKING LOT	69,030	120,000	49,520	95,000	150,000	150,000
101-000.000-665.001	SEWAGE LEASE - WAYNE COUNTY	438,580	438,580	438,570	438,570	438,570	438,570
CHARGES FOR SERVICES		1,847,980	1,908,300	1,237,630	1,893,650	2,118,700	2,107,020

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept - FINES & FORFEITS							
101-000.000-544.000	DUI CASEFLOW ASSISTANCE	2,370	2,000	-	2,200	2,200	2,200
101-000.000-659.000	COURT COST	79,680	72,000	63,630	90,000	80,000	82,000
101-000.000-660.000	COURT & TRAFFIC FINES	114,340	120,000	62,440	90,000	100,000	105,000
101-000.000-661.000	METER VIOLATIONS	85,210	115,000	67,980	105,000	120,000	120,000
101-000.000-662.000	TRUCK FINES & COSTS	720	1,500	150	150	1,000	1,000
101-000.000-663.000	PROBATION OVERSIGHT	23,940	25,000	12,950	18,000	20,000	20,000
	FINES AND FORFEITS	306,260	335,500	207,150	305,350	323,200	330,200
Dept - INTEREST							
101-000.000-665.000	INTEREST INCOME	(35,420)	95,000	259,460	380,000	315,000	285,000
101-000.000-665.001	INTEREST REVENUE- LEASES	190,110	181,410	11,230	11,230	29,200	47,900
	INTEREST AND RENTS	154,690	276,410	270,690	391,230	344,200	332,900
Dept 671.000 - OTHER REVENUE							
101-000.000-673.500	PROCEEDS FROM SALE OF ASSETS	11,650	4,000	1,530	2,500	2,500	2,500
101-000.000-677.000	MISC.-PUBLIC SERVICE	68,460	15,000	990	1,000	10,000	10,000
101-000.000-677.001	PUBLIC WORKS - SIGNS	20	300	420	500	300	300
101-000.000-677.003	MISC. PUBLIC WORKS - SCRAP	7,170	4,000	3,990	6,500	5,000	5,000
101-000.000-678.000	MISC. PUBLIC SAFETY	13,770	21,000	11,860	16,000	16,000	16,000
101-000.000-678.001	OUIL ORDINANCE FEES	7,540	10,000	4,190	7,000	7,000	7,000
101-000.000-687.001	SCRIPT REBATES	101,640	-	-	-	-	-
101-000.000-692.200	K9 PROGRAM DONATIONS	155,920	-	-	-	-	-
101-000.000-694.000	MISC. OTHER	51,550	10,000	1,190	1,500	1,500	1,500
101-000.000-694.001	E-911 PROCEEDS	62,240	50,000	40,680	60,000	60,000	60,000
	OTHER REVENUE	479,960	114,300	64,850	95,000	102,300	102,300
Dept 695.000 - OTHER FINANCING SOURCES							
101-000.000-695.002	APPROPRIATION OF FUND BALANCE	-	200,000	-	-	200,000	200,000
	OTHER FINANCING SOURCES	-	200,000	-	-	200,000	200,000
TOTAL REVENUES		19,403,970	18,895,140	17,080,000	18,804,890	20,045,390	20,414,410

City of Grosse Pointe Farms 2024-2025 Budget



Description	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Municipal Court	\$ 339,280	\$ 413,100	\$ 366,730	\$ 384,450	\$ 395,800
General Government	1,103,830	1,844,570	1,878,060	1,941,140	1,968,050
Public Safety- Police	5,203,190	6,959,550	6,922,490	7,557,070	7,752,200
Public Safety- Fire	650,350	641,370	619,950	669,690	686,500
Public Service	718,590	927,200	1,243,300	963,810	990,820
Public Works	614,750	1,389,550	1,354,760	1,435,610	1,486,420
Drains	13,840	17,040	14,240	16,580	16,950
Rubbish Collection	1,549,010	1,648,250	1,646,250	1,784,820	1,850,270
Leaf Collection	243,540	280,370	260,160	286,630	295,020
Parks & Recreation	1,672,900	1,777,720	1,807,580	1,908,710	1,986,200
Other Functions*	3,081,910	-	-	-	-
Contingency	15,280	50,000	20,000	50,000	50,000
Transfers Out	3,223,900	2,946,420	2,946,410	3,046,880	2,936,180
General Fund Expenditures Total	\$18,430,370	\$18,895,140	\$19,079,930	\$20,045,390	\$20,414,410

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

General Fund Expenditures

Expenditure Overview:

General Fund expenditures are budgeted by function. The different functions of the General Fund include general government, which includes city council, city manager, city clerk, legal, assessing, finance and treasury; public safety, public service, public works, rubbish collection, parks & recreation, and transfers to other funds.

The 2024-2025 General Fund budget is an increase of \$1.15 million, or 6.1%, from the prior year’s budget. The increase is mainly due to an increase in the police budget of \$597,520, an increase in rubbish collection of \$136,570, and an increase in parks and recreation of \$130,990. These increases are offset by a decrease in the municipal court budget of \$28,650.

The increase in the police budget is primarily due to the addition of a new school liaison officer, leave bank payouts for potential retirements, and increased healthcare costs. The increase in rubbish collection is due to increased disposal fees anticipated from the South Macomb Disposal Authority. The increase in parks and recreation is due to increased healthcare costs and additional maintenance and repair costs. The decrease in the municipal court is a result of lower healthcare costs and the elimination of the fee charged for the Judicial Information System.

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

<u>Object</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>Change</u>	<u>% Change</u>
Personnel Services	\$12,019,640	\$12,998,870	\$979,230	8.1%
Supplies & Materials	460,440	590,650	\$130,210	28.3%
Other Charges	3,235,900	3,241,270	\$5,370	0.2%
Contingency	50,000	50,000	-	-
Transfers Out	2,946,420	3,046,880	100,460	3.4%
Capital	<u>182,740</u>	<u>117,720</u>	<u>(65,020)</u>	<u>(35.6)%</u>
Total:	\$18,895,140	\$20,045,390	\$1,150,250	6.1%

Personnel services are budgeted to increase \$979,230, or 8.1%, due to contractual wage increases, increased healthcare costs, and the addition of the school liaison officer.

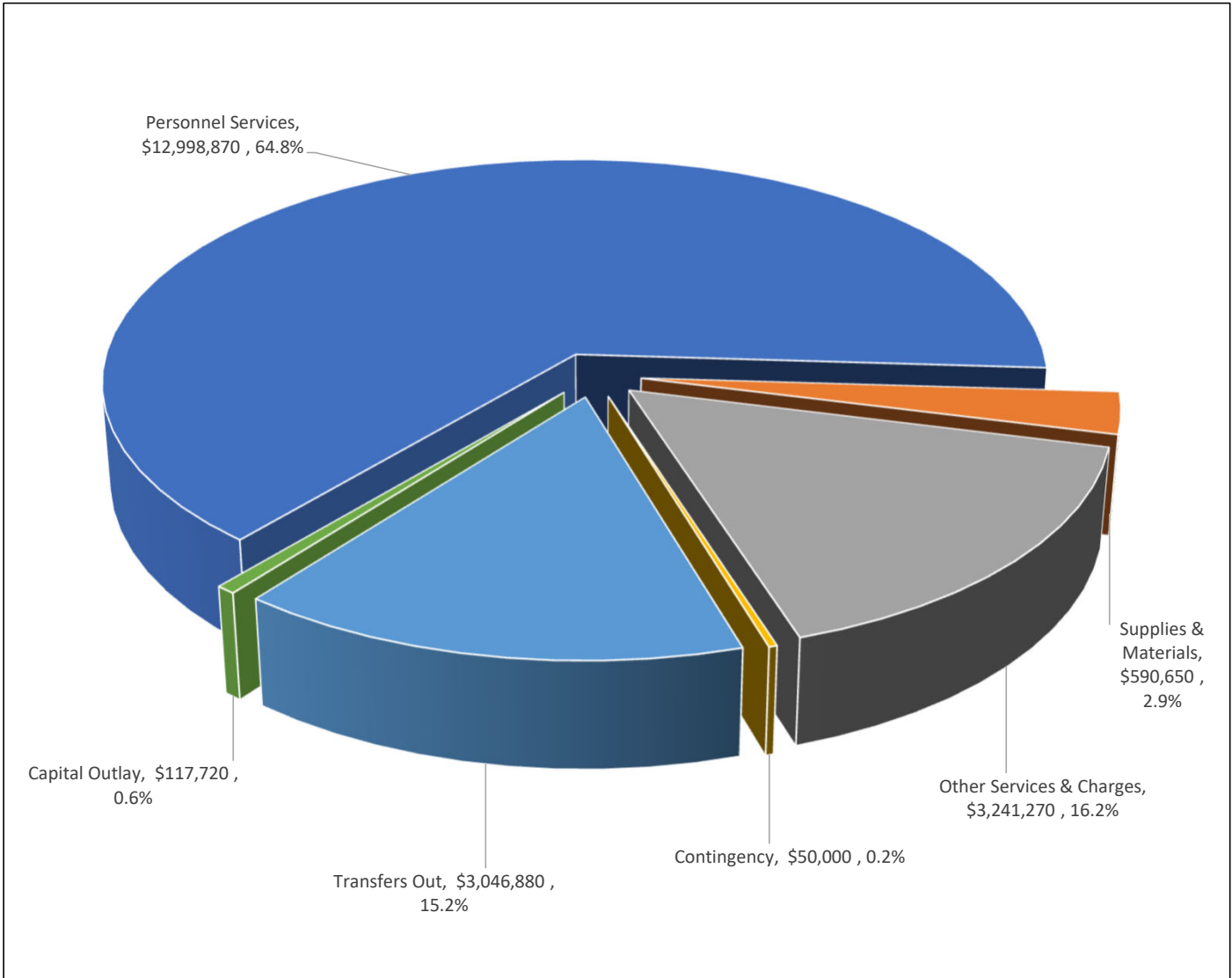
Supplies are budgeted to increase \$130,210, or 28.3%, due to additional departmental requests and rising costs due to inflation.

Other Charges are relatively flat with increased costs for liability insurance, refuse disposal, and building trade inspections being offset by decreases in telephone costs, building repairs, and other contractual services.

Transfers to other funds are budgeted to increase \$100,460, or 3.4%. This is due to an increase in debt service of \$23,090 and an increase in the transfer to the Capital Projects Fund of \$77,370. The 2024-25 budget includes the final payment on the 2014 recreation building bonds.

Departmental capital outlay is decreasing \$65,020, or 35.6%. This is based on equipment purchases requested by departments under \$5,000. Equipment requests over \$5,000 are recorded in the Capital Projects Fund.

City of Grosse Pointe Farms General Fund Expenditures by Category 2024-2025 Budget



Total General Fund Budget = \$ 20,045,390

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

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
APPROPRIATIONS							
Dept 172.000 - GENERAL GOVERNMENT							
PERSONNEL SERVICES							
101-172.000-702.000	SALARIES & WAGES	579,600	632,000	386,140	620,000	660,000	679,800
101-172.000-702.193	ELECTION WORKERS	15,030	25,000	3,750	22,000	18,000	18,000
101-172.000-702.195	STAFF WAGES - ELECTIONS	9,720	15,000	7,900	15,000	15,000	15,000
101-172.000-702.247	WAGES - BOARD OF REVIEW	900	1,000	-	900	900	900
101-172.000-709.000	FICA EXPENSE	46,390	51,720	29,550	51,720	52,640	54,220
101-172.000-713.000	OVERTIME	9,570	4,000	3,500	5,000	6,000	6,500
101-172.000-716.001	PENSION CONTRIBUTIONS	-	185,550	185,550	185,550	182,850	191,990
101-172.000-716.004	DEFINED CONTRIBUTION 401A	-	35,500	24,560	38,100	39,450	40,640
101-172.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	14,000	14,000	14,000	14,000	14,000
101-172.000-716.006	OPEB CONTRIBUTIONS	-	129,360	129,360	129,360	125,000	131,250
101-172.000-718.000	INSURANCE/HOSPITAL	140,120	154,300	105,490	164,000	191,550	201,130
101-172.000-718.006	UNEMPLOYMENT REIMBURSEMENT	150	-	-	-	-	-
PERSONNEL SERVICES		801,480	1,247,430	889,800	1,245,630	1,305,390	1,353,430
SUPPLIES AND MATERIALS							
101-172.000-757.000	SUPPLIES	15,700	20,000	11,230	18,000	18,000	18,000
101-172.000-757.195	SUPPLIES - ELECTION	24,790	20,000	16,330	25,000	25,000	25,000
101-172.000-759.000	GAS & OIL	2,750	3,000	900	3,000	3,000	3,200
101-172.000-791.000	PUBLICATION OF NOTICES	4,250	5,000	1,740	4,800	5,000	5,000
101-172.000-791.195	PUBLICATION - ELECTION NOTICES	660	1,000	360	1,000	1,000	1,000
101-172.000-851.000	POSTAGE	7,540	11,000	1,830	8,000	8,000	8,200
101-172.000-851.195	POSTAGE-ELECTIONS	4,040	9,000	8,770	10,000	10,000	10,000
101-172.000-900.000	NEWS PUBLICATIONS	2,360	2,500	3,180	3,200	3,400	3,500
SUPPLIES AND MATERIALS		62,090	71,500	44,340	73,000	73,400	73,900
OTHER SERVICES AND CHARGES							
101-172.000-808.000	AUDITING SERVICES	35,000	42,350	41,350	42,350	43,850	46,400
101-172.000-812.000	JANITORIAL	-	30,000	19,380	29,000	30,000	30,500
101-172.000-818.000	BEAUTIFICATION	12,490	11,000	1,330	12,500	12,500	13,000
101-172.000-822.000	HISTORICAL	5,000	5,000	5,000	5,000	5,000	5,000
101-172.000-824.000	GPF FOUNDATION	-	500	280	500	500	500
101-172.000-827.000	ASSESSMENT & TAX SERVICES	56,490	61,100	46,260	60,000	62,500	65,130
101-172.000-830.000	LEGAL FEES	57,590	70,000	43,910	73,000	75,000	77,250
101-172.000-831.000	CONTRACTUAL SERVICE	-	14,600	15,180	25,000	25,750	26,530
101-172.000-837.001	LIABILITY INSURANCE	-	123,790	123,790	123,790	132,450	139,080
101-172.000-850.001	TELEPHONE	11,430	15,000	11,950	15,000	12,000	12,450
101-172.000-880.000	SUNDRY SUPPLIES	6,160	6,500	4,570	6,500	6,500	6,500
101-172.000-911.000	CONFERENCE	8,470	10,500	6,940	10,000	10,500	10,500
101-172.000-911.001	TRAINING & SCHOOLING	1,970	6,000	2,430	5,000	5,000	5,000
101-172.000-915.000	DUES & SUBSCRIPTIONS	13,900	16,500	19,660	20,000	20,000	20,000
101-172.000-916.000	PROVENCAL SETTLEMENT TO GPW	-	40,000	40,000	40,000	40,000	-
101-172.000-918.000	WATER	-	3,800	3,860	7,000	7,210	7,430
101-172.000-920.000	ELECTRIC POWER	-	22,500	13,480	23,000	23,690	24,400
101-172.000-921.000	NATURAL GAS	-	9,000	3,980	8,500	8,750	9,010
101-172.000-931.000	EQUIPMENT REPAIR & SERVICE	21,930	21,000	11,590	23,000	23,690	24,400
101-172.000-932.000	AUTOMOTIVE	1,700	1,500	460	1,500	1,500	1,500
101-172.000-962.000	PERSONNEL EXPENSE	3,570	5,000	5,040	5,790	5,960	6,140
101-172.000-964.000	TAX TRIBUNAL REFUNDS	-	5,000	18,210	18,000	5,000	5,000
OTHER SERVICES AND CHARGES		235,700	520,640	438,650	554,430	557,350	535,720
CAPITAL OUTLAY							
101-172.000-980.000	OFFICE EQUIPMENT & FURNITURE	4,560	5,000	-	5,000	5,000	5,000
CAPITAL OUTLAY		4,560	5,000	-	5,000	5,000	5,000
Totals for dept 172.000 - GENERAL GOVERNMENT		1,103,830	1,844,570	1,372,790	1,878,060	1,941,140	1,968,050

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 286.000 - MUNICIPAL COURT							
PERSONNEL SERVICES							
101-286.000-702.000	SALARIES & WAGES	247,080	275,000	164,290	268,000	283,000	291,490
101-286.000-702.003	VISITING JUDGE	350	1,500	-	-	1,500	1,500
101-286.000-709.000	FICA EXPENSE	19,250	21,200	12,480	21,000	21,800	22,470
101-286.000-713.000	OVERTIME	-	2,000	-	1,000	2,000	2,200
101-286.000-716.004	DEFINED CONTRIBUTION 401A	-	12,500	7,950	12,500	13,000	13,390
101-286.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	6,000	6,000	6,000	6,000	6,000
101-286.000-718.000	INSURANCE/HOSPITAL	19,620	20,100	-	-	-	-
	PERSONNEL SERVICES	286,300	338,300	190,720	308,500	327,300	337,050
SUPPLIES AND MATERIALS							
101-286.000-757.000	SUPPLIES	4,540	5,000	5,890	6,500	6,000	6,300
101-286.000-851.000	POSTAGE	2,500	2,000	2,080	2,800	3,000	3,000
	SUPPLIES AND MATERIALS	7,040	7,000	7,970	9,300	9,000	9,300
OTHER SERVICES AND CHARGES							
101-286.000-811.000	JURORS / WITNESS FEES	-	500	660	660	500	500
101-286.000-812.000	ATTORNEY FEES	630	5,000	2,730	3,500	5,000	5,000
101-286.000-831.000	CONTRACTUAL SERVICE	38,630	46,000	20,470	30,000	30,000	31,000
101-286.000-850.001	TELEPHONE	930	1,500	540	950	1,000	1,050
101-286.000-911.000	CONFERENCE	840	1,500	-	1,000	1,000	1,000
101-286.000-911.001	TRAINING & SCHOOLING	-	500	-	500	500	500
101-286.000-915.000	DUES & SUBSCRIPTIONS	2,800	2,800	2,820	2,820	2,850	2,900
101-286.000-931.000	EQUIPMENT REPAIR & SERVICE	-	4,500	2,030	4,500	4,800	5,000
	OTHER SERVICES AND CHARGES	43,830	62,300	29,250	43,930	45,650	46,950
CAPITAL OUTLAY							
101-286.000-977.000	NEW EQUIPMENT	2,110	5,500	-	5,000	2,500	2,500
	CAPITAL OUTLAY	2,110	5,500	-	5,000	2,500	2,500
Totals for dept 286.000 - MUNICIPAL COURT		339,280	413,100	227,940	366,730	384,450	395,800
Dept 300.000 - PUBLIC SAFETY - POLICE							
PERSONNEL SERVICES							
101-300.000-702.000	SALARIES & WAGES	3,570,220	3,650,000	2,280,240	3,650,000	4,025,000	4,042,000
101-300.000-709.000	FICA EXPENSE	96,840	99,950	56,170	99,950	104,450	107,600
101-300.000-713.000	OVERTIME	349,620	382,950	243,660	385,000	398,480	410,430
101-300.000-716.002	PSRS PENSION	-	497,880	497,870	497,880	511,260	536,900
101-300.000-716.004	DEFINED CONTRIBUTION 401A	-	22,000	15,200	22,000	22,800	23,500
101-300.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	42,000	44,170	44,170	46,000	50,000
101-300.000-716.006	OPEB CONTRIBUTIONS	-	790,850	790,850	790,850	842,660	884,790
101-300.000-718.000	INSURANCE/HOSPITAL	650,950	690,000	440,000	690,000	848,940	890,140
	PERSONNEL SERVICES	4,667,630	6,175,630	4,368,160	6,179,850	6,799,590	6,945,360
SUPPLIES AND MATERIALS							
101-300.000-721.000	UNIFORMS	46,910	38,500	20,070	35,000	38,500	40,000
101-300.000-757.000	SUPPLIES	58,220	76,000	57,080	75,000	56,800	66,000
101-300.000-759.000	GAS & OIL	84,330	70,000	36,950	68,000	70,000	70,000
101-300.000-768.000	PRISONERS EXPENSE	2,480	2,500	1,910	3,000	3,000	3,000
101-300.000-781.000	PARKING METERS	580	3,500	2,800	3,000	3,000	3,000
101-300.000-786.000	SIGNS	7,830	6,000	4,660	6,000	5,000	5,000
101-300.000-851.000	POSTAGE	1,080	3,000	1,470	3,000	3,000	3,000
	SUPPLIES AND MATERIALS	201,430	199,500	124,940	193,000	179,300	190,000

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
OTHER SERVICES AND CHARGES							
101-300.000-812.000	JANITORIAL	-	30,000	15,190	29,000	30,000	30,500
101-300.000-831.000	CONTRACTUAL SERVICE	57,320	97,900	63,240	97,900	105,260	108,420
101-300.000-831.001	AMBULANCE SERVICE CONTRACT	45,000	46,000	22,500	46,000	48,960	50,430
101-300.000-837.001	INSURANCE GENERAL	-	95,000	95,000	95,000	101,650	106,730
101-300.000-850.000	RADIO SYSTEM	18,620	19,710	13,540	17,790	19,730	20,440
101-300.000-850.001	TELEPHONE	13,630	38,000	16,580	28,000	22,000	22,500
101-300.000-880.000	SUNDRY SUPPLIES	-	500	-	-	-	-
101-300.000-911.000	CONFERENCE	3,700	10,000	280	7,000	11,000	11,000
101-300.000-911.001	TRAINING & SCHOOLING	18,610	30,000	24,000	25,000	30,000	35,000
101-300.000-915.000	DUES & SUBSCRIPTIONS	2,880	3,000	2,970	3,000	3,000	3,000
101-300.000-918.000	WATER	-	4,500	3,280	5,200	5,410	5,570
101-300.000-920.000	ELECTRIC POWER	-	25,000	11,950	23,000	25,000	25,000
101-300.000-921.000	NATURAL GAS	-	9,000	3,980	9,000	9,000	9,000
101-300.000-925.000	SIGNAL SYSTEM	16,120	21,000	8,710	20,000	20,000	20,000
101-300.000-930.000	BUILDINGS & STRUCTURES	-	20,000	14,110	22,000	23,000	23,500
101-300.000-931.001	EQUIPMENT REPAIR & SERVICE	12,800	7,000	6,300	7,000	10,000	10,000
101-300.000-932.000	AUTOMOTIVE	33,810	30,000	15,220	25,000	30,000	30,000
101-300.000-962.000	PERSONNEL EXPENSE	6,040	6,060	2,000	4,500	6,000	6,000
101-300.000-963.000	SUPPORT UNIT	2,100	2,750	-	2,750	2,750	2,750
101-300.000-963.500	K-9 UNIT	10,900	12,000	5,480	7,500	12,000	12,000
OTHER SERVICES AND CHARGES		241,530	507,420	324,330	474,640	514,760	531,840
CAPITAL OUTLAY							
101-300.000-977.000	NEW EQUIPMENT	92,600	77,000	46,750	75,000	63,420	85,000
CAPITAL OUTLAY		92,600	77,000	46,750	75,000	63,420	85,000
Totals for dept 300.000 - PUBLIC SAFETY - POLICE		5,203,190	6,959,550	4,864,180	6,922,490	7,557,070	7,752,200
Dept 336.000 - PUBLIC SAFETY - FIRE							
PERSONNEL SERVICES							
101-336.000-702.000	SALARIES & WAGES	385,070	355,000	200,450	330,000	355,000	365,650
101-336.000-709.000	FICA EXPENSE	7,050	7,050	3,500	5,850	6,250	6,430
101-336.000-713.000	OVERTIME	88,640	73,000	44,640	73,130	75,690	77,960
101-336.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	-	3,920	3,920	4,000	4,000
101-336.000-718.000	INSURANCE/HOSPITAL	53,960	68,000	45,010	69,750	81,740	85,830
PERSONNEL SERVICES		534,720	503,050	297,520	482,650	522,680	539,870
SUPPLIES AND MATERIALS							
101-336.000-721.000	UNIFORMS	7,190	9,000	3,410	7,000	9,000	9,000
101-336.000-757.000	SUPPLIES	20,720	21,740	9,210	20,000	25,000	25,000
101-336.000-759.000	GAS & OIL	2,110	2,500	1,350	2,500	2,500	2,500
101-336.000-767.000	LAUNDRY	10,950	9,500	4,150	7,000	7,000	7,000
SUPPLIES AND MATERIALS		40,970	42,740	18,120	36,500	43,500	43,500
OTHER SERVICES AND CHARGES							
101-336.000-850.000	RADIO SYSTEM	11,170	13,140	8,120	11,860	13,150	13,630
101-336.000-850.001	TELEPHONE	6,240	12,000	8,970	12,000	10,800	11,200
101-336.000-880.000	SUNDRY SUPPLIES	-	500	-	-	-	-
101-336.000-911.000	CONFERENCE	1,900	2,500	850	1,500	5,100	2,500
101-336.000-911.001	TRAINING & SCHOOLING	6,560	10,000	10,600	11,000	10,000	10,000
101-336.000-915.000	DUES & SUBSCRIPTIONS	2,570	8,500	7,580	8,000	8,000	8,000
101-336.000-931.000	EQUIPMENT REPAIR - NON AUTO	5,440	5,000	6,840	8,000	8,500	8,800
101-336.000-932.000	AUTOMOTIVE	25,350	20,000	20,280	25,000	25,000	25,000
101-336.000-940.002	HYDRANT RENTAL	6,000	6,000	3,000	6,000	6,000	6,000
101-336.000-962.000	PERSONNEL EXPENSE	1,310	500	-	-	500	500
OTHER SERVICES AND CHARGES		66,540	78,140	66,240	83,360	87,050	85,630
CAPITAL OUTLAY							
101-336.000-977.000	NEW EQUIPMENT	8,120	17,440	11,250	17,440	16,460	17,500
CAPITAL OUTLAY		8,120	17,440	11,250	17,440	16,460	17,500
Totals for dept 335.000 - PUBLIC SAFETY - FIRE		650,350	641,370	393,130	619,950	669,690	686,500

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 371.000 - PUBLIC SERVICE							
PERSONNEL SERVICES							
101-371.000-702.000	SALARIES & WAGES	262,370	320,000	184,380	315,000	331,200	341,150
101-371.000-709.000	FICA EXPENSE	22,100	24,480	15,770	24,480	25,340	26,100
101-371.000-713.000	OVERTIME	-	-	90	100	-	-
101-371.000-716.001	GENERS PENSION CONTRIBUTIONS	-	44,710	44,710	44,710	44,060	46,260
101-371.000-716.004	DEFINED CONTRIBUTION 401A	-	5,800	4,050	5,800	6,000	9,480
101-371.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	2,000	2,000	2,000	2,000	4,000
101-371.000-716.006	OPEB CONTRIBUTIONS	-	48,510	48,510	48,510	46,600	48,930
101-371.000-718.000	INSURANCE/HOSPITAL	44,500	47,000	30,240	46,900	54,910	57,650
PERSONNEL SERVICES		328,970	492,500	329,750	487,500	510,110	533,570
SUPPLIES AND MATERIALS							
101-371.000-757.000	SUPPLIES	4,700	8,000	4,530	8,000	8,000	8,200
101-371.000-759.000	GAS & OIL	2,020	3,000	1,290	2,000	2,000	2,150
101-371.000-851.000	POSTAGE	880	1,200	490	800	1,000	1,000
SUPPLIES AND MATERIALS		7,600	12,200	6,310	10,800	11,000	11,350
OTHER SERVICES AND CHARGES							
101-371.000-820.000	CONSULTANT	30,800	25,000	5,590	12,000	25,000	25,000
101-371.000-827.000	PLUMBING INSPECTION	14,750	15,000	8,790	20,000	25,000	26,000
101-371.000-827.001	ELECTRICAL INSPECTIONS	18,300	19,000	12,920	19,000	21,000	21,000
101-371.000-828.000	TREE MAINTENANCE	198,040	220,000	133,670	200,000	220,000	225,000
101-371.000-828.001	TREE MAINTENANCE -EMERGENCY STORM	107,970	106,500	454,310	460,000	110,000	110,000
101-371.000-831.000	CONTRACTUAL SERVICE	1,160	5,000	5,150	6,500	6,700	6,900
101-371.000-841.000	EXTERMINATOR SERVICES	2,140	3,500	1,710	3,500	3,500	3,500
101-371.000-850.001	TELEPHONE	2,070	2,500	1,470	2,500	2,500	2,500
101-371.000-911.000	CONFERENCE	-	2,000	-	-	2,000	2,000
101-371.000-911.001	TRAINING & SCHOOLING	100	2,000	-	-	2,000	2,000
101-371.000-915.000	DUES & SUBSCRIPTIONS	600	1,000	70	500	1,000	1,000
101-371.000-930.000	BUILDINGS & STRUCTURES	-	17,000	9,780	17,000	17,000	17,000
101-371.000-932.000	AUTOMOTIVE	6,090	4,000	3,270	4,000	4,000	4,000
OTHER SERVICES AND CHARGES		382,020	422,500	636,730	745,000	439,700	445,900
CAPITAL OUTLAY							
101-371.000-977.000	NEW EQUIPMENT	-	-	-	-	3,000	-
CAPITAL OUTLAY		-	-	-	-	3,000	-
Totals for dept 371.000 - PUBLIC SERVICE		718,590	927,200	972,790	1,243,300	963,810	990,820

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 441.000 - PUBLIC WORKS							
PERSONNEL SERVICES							
101-441.000-702.000	SALARIES & WAGES	266,890	320,000	156,810	300,000	325,000	334,750
101-441.000-709.000	FICA EXPENSE	21,160	25,080	12,210	20,000	25,440	26,200
101-441.000-713.000	OVERTIME	5,020	10,000	2,910	5,000	7,500	7,730
101-441.000-716.001	GRS PENSION	-	87,190	87,190	87,190	85,920	90,210
101-441.000-716.004	DEFINED CONTRIBUTION 401A	-	43,000	27,400	43,000	44,500	45,850
101-441.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	18,000	16,370	18,000	18,000	18,000
101-441.000-716.006	OPEB CONTRIBUTIONS	-	97,020	97,020	97,020	93,200	97,860
101-441.000-718.000	INSURANCE/HOSPITAL	175,580	203,000	128,830	205,150	253,920	266,610
PERSONNEL SERVICES		468,650	803,290	528,740	775,360	853,480	887,210
SUPPLIES AND MATERIALS							
101-441.000-721.000	UNIFORMS	16,230	16,000	7440	15,000	15,000	15,000
101-441.000-757.000	SUPPLIES	35,520	40,260	34,650	44,000	44,500	45,000
101-441.000-759.000	GAS & OIL	7,890	9,000	5,860	9,000	9,450	9,920
101-441.000-786.000	SIGNS	6,660	8,000	4,230	6,000	8,000	8,000
SUPPLIES AND MATERIALS		66,300	73,260	52,180	74,000	76,950	77,920
OTHER SERVICES AND CHARGES							
101-441.000-831.000	CONTRACTUAL SERVICE	290	7,500	6,680	8,300	9,000	9,500
101-441.000-837.001	INSURANCE GENERAL	-	27,000	27,000	27,000	28,890	30,330
101-441.000-850.001	TELEPHONE	6,240	8,000	5,190	8,000	6,000	6,200
101-441.000-911.001	TRAINING & SCHOOLING	2,250	4,500	5,890	6,200	5,000	5,200
101-441.000-915.000	DUES & SUBSCRIPTIONS	2,520	2,000	920	1,800	2,000	2,000
101-441.000-921.000	NATURAL GAS	7,930	9,000	2,060	7,000	7,200	7,700
101-441.000-926.000	STREET LIGHTING	20	340,000	232,990	345,000	350,350	360,860
101-441.000-929.000	R.O.W. PLANTINGS & STRUCTURES	8,710	35,000	13,190	35,000	35,000	35,000
101-441.000-930.000	BUILDINGS & STRUCTURES	16,010	30,000	14,700	20,000	20,000	20,000
101-441.000-931.000	EQUIPMENT REPAIR - NON AUTO	6,030	5,000	2,380	3,000	5,000	5,000
101-441.000-932.000	AUTOMOTIVE	21,710	16,000	9,090	15,500	16,000	16,500
101-441.000-934.009	REPAIRS & MAINT. - M. O. LOT	-	13,000	7,710.00	13,000	8,000	8,000
101-441.000-940.001	EQUIPMENT RENTAL	-	1,000	-	-	-	-
101-441.000-962.000	PERSONNEL EXPENSE	7,130	5,000	1,920	5,000	5,000	5,000
OTHER SERVICES AND CHARGES		78,840	503,000	329,720	494,800	497,440	511,290
CAPITAL OUTLAY							
101-441.000-977.000	NEW EQUIPMENT	960	10,000	10,600	10,600	7,740	10,000
CAPITAL OUTLAY		960	10,000	10,600	10,600	7,740	10,000
Totals for dept 441.000 - PUBLIC WORKS		614,750	1,389,550	921,240	1,354,760	1,435,610	1,486,420
Dept 445.000 - DRAINS							
PERSONNEL SERVICES							
101-445.000-702.000	SALARIES & WAGES	9,930	10,250	6,620	10,250	10,750	11,100
101-445.000-709.000	FICA EXPENSE	780	790	510	790	830	850
PERSONNEL SERVICES		10,710	11,040	7,130	11,040	11,580	11,950
SUPPLIES AND MATERIALS							
101-445.000-757.000	SUPPLIES	-	1,500	-	-	1,000	1,000
101-445.000-759.000	GAS & OIL	860	2,000	540	1,200	2,000	2,000
SUPPLIES AND MATERIALS		860	3,500	540	1,200	3,000	3,000
OTHER SERVICES AND CHARGES							
101-445.000-931.000	EQUIPMENT REPAIR - NON AUTO	-	1,000	-	1,000	1,000	1,000
101-445.000-932.000	AUTOMOTIVE	2,270	1,500	-	1,000	1,000	1,000
OTHER SERVICES AND CHARGES		2,270	2,500	-	2,000	2,000	2,000
Totals for dept 445.000 - DRAINS		13,840	17,040	7,670	14,240	16,580	16,950

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 528.000 - RUBBISH COLLECTION							
PERSONNEL SERVICES							
101-528.000-702.000	SALARIES & WAGES	600,010	635,000	392,630	635,000	690,000	710,700
101-528.000-709.000	FICA EXPENSE	49,090	51,260	31,460	51,260	55,560	57,220
101-528.000-713.000	OVERTIME	24,700	35,000	20,550	33,000	36,220	37,310
101-528.000-716.001	GRS PENSION	275,200	145,310	145,310	145,310	143,200	150,360
101-528.000-716.006	OPEB CONTRIBUTIONS	-	161,700	161,700	161,700	155,320	163,080
101-528.000-718.000	INSURANCE/HOSPITAL	195,580	220,000	142,160	225,000	273,920	287,610
PERSONNEL SERVICES		1,144,580	1,248,270	893,810	1,251,270	1,354,220	1,406,280
SUPPLIES AND MATERIALS							
101-528.000-757.000	SUPPLIES	5,670	10,000	(1,050)	3,000	5,000	5,000
101-528.000-759.000	GAS & OIL	71,210	80,000	34,820	80,000	83,500	86,010
SUPPLIES AND MATERIALS		76,880	90,000	33,770	83,000	88,500	91,010
OTHER SERVICES AND CHARGES							
101-528.000-837.001	INSURANCE GENERAL	9,500	9,980	9,980	9,980	10,680	11,210
101-528.000-919.000	REFUSE DISPOSAL & COMPOSTING	174,380	165,000	96,550	170,000	190,400	198,010
101-528.000-931.000	EQUIPMENT REPAIR - NON AUTO	36,870	40,000	20,670	35,000	40,000	40,000
101-528.000-932.000	AUTOMOTIVE	33,020	25,000	11,350	25,000	26,500	27,000
101-528.000-962.000	PERSONNEL EXPENSE	73,780	70,000	43,580	72,000	74,520	76,760
OTHER SERVICES AND CHARGES		327,550	309,980	182,130	311,980	342,100	352,980
Totals for dept 528.000 - RUBBISH COLLECTION		1,549,010	1,648,250	1,109,710	1,646,250	1,784,820	1,850,270
Dept 530.000 - LEAVES							
PERSONNEL SERVICES							
101-530.000-702.000	SALARIES & WAGES	42,660	55,000	59,720	60,000	62,500	64,380
101-530.000-709.000	FICA EXPENSE	4,310	5,280	5,180	5,180	5,860	6,030
101-530.000-713.000	OVERTIME	13,780	14,000	8,220	8,220	14,000	14,420
101-530.000-716.001	GRS PENSION	38,100	20,350	20,340	20,340	20,050	21,050
101-530.000-716.006	OPEB CONTRIBUTIONS	-	22,640	22,640	22,640	21,750	22,840
101-530.000-718.000	INSURANCE/HOSPITAL	20,000	20,000	13,330	20,000	20,000	20,000
PERSONNEL SERVICES		118,850	137,270	129,430	136,380	144,160	148,720
SUPPLIES AND MATERIALS							
101-530.000-757.000	SUPPLIES	2,970	4,000	3,130	3,500	4,000	4,000
SUPPLIES AND MATERIALS		2,970	4,000	3,130	3,500	4,000	4,000
OTHER SERVICES AND CHARGES							
101-530.000-831.000	CONTRACTUAL SERVICE	32,720	37,000	31,180	31,180	38,000	39,140
101-530.000-837.001	INSURANCE GENERAL	2,000	2,100	2,100	2,100	2,250	2,360
101-530.000-919.000	REFUSE DISPOSAL & COMPOSTING	27,190	40,000	39,660	40,000	42,000	42,500
101-530.000-931.000	EQUIPMENT REPAIR - NON AUTO	24,970	11,080	11,080	15,000	20,000	21,000
101-530.000-962.000	PERSONNEL EXPENSE	34,840	35,000	31,630	32,000	36,220	37,300
OTHER SERVICES AND CHARGES		121,720	139,100	115,650	120,280	138,470	142,300
Totals for dept 530.000 - LEAVES		243,540	280,370	248,210	260,160	286,630	295,020
Dept 751.001 - PARKS & REC. - PIER PARK							
PERSONNEL SERVICES							
101-751.001-702.000	SALARIES & WAGES	770,910	780,000	494,900	780,000	815,000	839,500
101-751.001-709.000	FICA EXPENSE	65,700	61,640	40,150	63,000	65,260	67,220
101-751.001-713.000	OVERTIME	38,780	35,000	31,050	35,000	38,000	39,140
101-751.001-716.001	GRS PENSION	-	55,890	55,890	55,890	55,080	57,840
101-751.001-716.004	DEFINED CONTRIBUTION 401A	-	13,000	8,260	13,000	13,450	13,860
101-751.001-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	5,500	5,500	5,500	5,500	5,500
101-751.001-716.006	OPEB CONTRIBUTIONS	-	32,340	32,340	32,340	31,070	32,630
101-751.001-718.000	INSURANCE/HOSPITAL	94,260	96,000	65,750	121,500	147,000	154,350
PERSONNEL SERVICES		969,650	1,079,370	733,840	1,106,230	1,170,360	1,210,040
SUPPLIES AND MATERIALS							
101-751.001-721.000	UNIFORMS	2,520	4,000	620	4,000	7,000	5,000
101-751.001-753.001	POOL SUPPLIES	45,300	40,000	8,980	40,000	40,000	40,000
101-751.001-757.000	SUPPLIES	20,140	33,000	12,940	30,000	32,000	34,000
101-751.001-759.000	GAS & OIL	4,330	5,000	3,000	5,000	5,000	5,000
101-751.001-786.000	SIGNS	160	500	-	-	-	-
101-751.001-851.000	POSTAGE	520	1,000	300	1,000	1,000	1,000
SUPPLIES AND MATERIALS		72,970	83,500	25,840	80,000	85,000	85,000

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
OTHER SERVICES AND CHARGES							
101-751.001-831.000	CONTRACTUAL SERVICE	68,510	87,500	52,160	87,500	89,500	90,000
101-751.001-837.001	INSURANCE GENERAL	26,000	30,000	30,000	30,000	32,100	33,700
101-751.001-838.000	SPECIAL EVENTS	54,340	60,000	53,230	60,000	65,000	66,950
101-751.001-850.001	TELEPHONE	11,670	12,000	10,750	12,000	8,500	8,650
101-751.001-911.000	CONFERENCE	1,190	2,000	950	2,000	2,000	2,000
101-751.001-911.001	TRAINING & SCHOOLING	1,690	1,750	40	1,750	1,800	1,900
101-751.001-915.000	DUES & SUBSCRIPTIONS	830	1,000	790	1,000	900	900
101-751.001-918.000	WATER	15,000	15,000	7,500	15,000	15,000	15,000
101-751.001-920.000	ELECTRIC POWER	57,830	60,000	36,760	62,000	62,500	63,000
101-751.001-921.000	NATURAL GAS	34,510	28,000	14,000	35,000	35,500	36,000
101-751.001-925.000	RECREATION PROGRAMS	27,380	33,000	19,280	33,000	35,000	36,000
101-751.001-925.001	REC. PROGRAMS - SWIM TEAM	14,860	15,000	9,240	15,000	12,000	14,000
101-751.001-930.000	BUILDINGS & STRUCTURES	44,260	30,000	8,210	30,000	45,000	45,000
101-751.001-931.000	EQUIPMENT REPAIR - NON AUTO	3,430	5,000	6,390	8,000	8,000	8,000
101-751.001-932.000	AUTOMOTIVE	1,280	1,000	440	1,000	1,000	1,000
101-751.001-934.010	PARK/GROUNDS REPAIR & MAINT	62,390	80,000	19,870	80,000	80,000	82,000
101-751.001-934.011	HARBOR REPAIR & MAINTENANCE	136,150	80,000	34,720	80,000	85,000	85,000
101-751.001-962.000	PERSONNEL EXPENSE	1,910	2,000	370	2,000	2,200	2,500
OTHER SERVICES AND CHARGES		563,230	543,250	304,700	555,250	581,000	591,600
CAPITAL OUTLAY							
101-751.001-977.000	NEW EQUIPMENT	17,090	20,000	-	20,000	19,600	45,000
CAPITAL OUTLAY		17,090	20,000	-	20,000	19,600	45,000
Totals for dept 751.001 - PARKS & REC. - PIER PARK		1,622,940	1,726,120	1,064,380	1,761,480	1,855,960	1,931,640
Dept 751.002 - PARKS & REC. - KERBY FIELD							
SUPPLIES AND MATERIALS							
101-751.002-757.000	SUPPLIES	230	1,000	-	1,000	1,000	1,000
101-751.002-757.364	KERBY FIELD - DOG PARK	17,450	15,000	1,880	15,000	16,000	17,000
SUPPLIES AND MATERIALS		17,680	16,000	1,880	16,000	17,000	18,000
OTHER SERVICES AND CHARGES							
101-751.002-837.001	INSURANCE GENERAL	2,000.00	2,100	2,100	2,100	2,250	2,360
101-751.002-918.000	WATER	11,440.00	12,000	7,410	9,000	11,500	12,000
101-751.002-920.000	ELECTRIC POWER	6,390.00	7,000	4,870	6,500	7,000	7,200
101-751.002-930.000	BUILDINGS & STRUCTURES	7,310.00	7,500	2,870	7,500	8,000	8,000
101-751.002-934.010	PARK/GROUNDS REPAIR & MAINT	5,140.00	7,000	-	5,000	7,000	7,000
OTHER SERVICES AND CHARGES		32,280	35,600	17,250	30,100	35,750	36,560
Totals for dept 751.002 - PARKS & REC. - KERBY FIELD		49,960	51,600	19,130	46,100	52,750	54,560

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 850.000 - OTHER FUNCTIONS							
PERSONNEL SERVICES							
101-850.000-716.001	TERS HEALTH INS. & PENSION	1,199,610	-	-	-	-	-
101-850.000-716.002	PSRS HEALTH INS. & PENSION	1,020,780	-	-	-	-	-
	PERSONNEL SERVICES	2,220,390	-	-	-	-	-
SUPPLIES AND MATERIALS							
101-850.000-757.000	SUPPLIES	8,600	-	-	-	-	-
	SUPPLIES AND MATERIALS	8,600	-	-	-	-	-
OTHER SERVICES AND CHARGES							
101-850.000-812.000	JANITORIAL	39,600	-	-	-	-	-
101-850.000-831.000	CONTRACTUAL SERVICE	63,150	-	-	-	-	-
101-850.000-837.001	INSURANCE GENERAL	218,320	-	-	-	-	-
101-850.000-916.000	PROVENCAL SETTLEMENT TO GPW	40,000	-	-	-	-	-
101-850.000-918.000	WATER	7,030	-	-	-	-	-
101-850.000-920.000	ELECTRIC POWER	46,570	-	-	-	-	-
101-850.000-921.000	NATURAL GAS	19,420	-	-	-	-	-
101-850.000-926.000	STREET LIGHTING	329,820	-	-	-	-	-
101-850.000-929.000	R.O.W. PLANTINGS & STRUCTURES	35,680	-	-	-	-	-
101-850.000-930.000	BUILDINGS & STRUCTURES	25,430	-	-	-	-	-
101-850.000-931.001	EQUIPMENT REPAIR & SERVICE	0	-	-	-	-	-
101-850.000-934.008	REPAIRS & MAINT.	13,880	-	-	-	-	-
101-850.000-934.009	REPAIRS & MAINT. - M. O. LOT	2,830	-	-	-	-	-
101-850.000-964.000	TAX TRIBUNAL REFUNDS	11,190	-	-	-	-	-
	OTHER SERVICES AND CHARGES	852,920	-	-	-	-	-
Totals for dept 850.000 - OTHER FUNCTIONS		3,081,910	-	-	-	-	-

NOTE: Due to State chart of account changes, 850.000 Department allocated to appropriate department in 2023-2024 Budget.

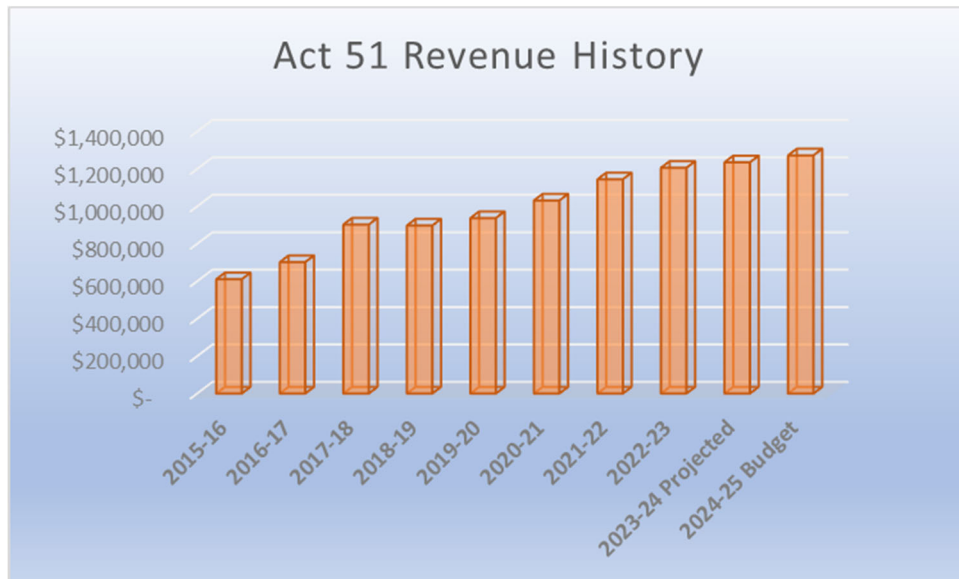
Dept 890.000 - CONTINGENCY							
OTHER SERVICES AND CHARGES							
101-890.000-941.000	CONTINGENCY	14,530	50,000	10,650	20,000	50,000	50,000
101-890.000-941.001	MACK&MOROSS/KROGER	750	-	-	-	-	-
	OTHER SERVICES AND CHARGES	15,280	50,000	10,650.00	20,000	50,000	50,000
Totals for dept 890.000 - CONTINGENCY		15,280	50,000	10,650.00	20,000	50,000	50,000

Dept 965.000 - TRANSFERS OUT							
APPROPRIATION TRANSFERS OUT							
101-966.000-995.202	TRANSFER TO MAJOR STREET FUND	200,000	-	-	-	-	-
101-966.000-995.203	TRANSFER TO LOCAL STREET FUND	200,000	400,000	200,000	400,000	400,000	400,000
101-966.000-995.260	TRANSFER TO INDIGENT DEFENSE FUND	7,930	7,940	-	7,930	7,940	7,940
101-966.000-995.302	TO DEBT SERVICE FOR REC.BLDG.	228,400	220,880	217,650	220,880	240,220	-
101-966.000-995.303	TRANSFER-DEBT SERVICE-HARBOR	340,670	337,000	318,770	337,000	334,250	338,250
101-966.000-995.304	TRANSFER TO DEBT SERVICE-2017 GO BOND	346,900	357,600	296,100	357,600	364,100	373,900
101-966.000-995.401	TRANSFER TO CAPITAL PROJECTS	1,550,000	1,473,000	736,500	1,473,000	1,550,370	1,666,090
101-966.000-995.632	TRANSFER TO INSURANCE RETENT.	150,000	150,000	75,000	150,000	150,000	150,000
101-966.000-995.633	TRANSFER TO HEALTHCARE RETENTION FUND	200,000	-	-	-	-	-
	APPROPRIATION TRANSFERS OUT	3,223,900	2,946,420	1,844,020	2,946,410	3,046,880	2,936,180
Totals for dept 965.000 - TRANSFERS OUT		3,223,900	2,946,420	1,844,020	2,946,410	3,046,880	2,936,180
TOTAL APPROPRIATIONS		18,430,370	18,895,140	13,055,840	19,079,930	20,045,390	20,414,410

Road Funds

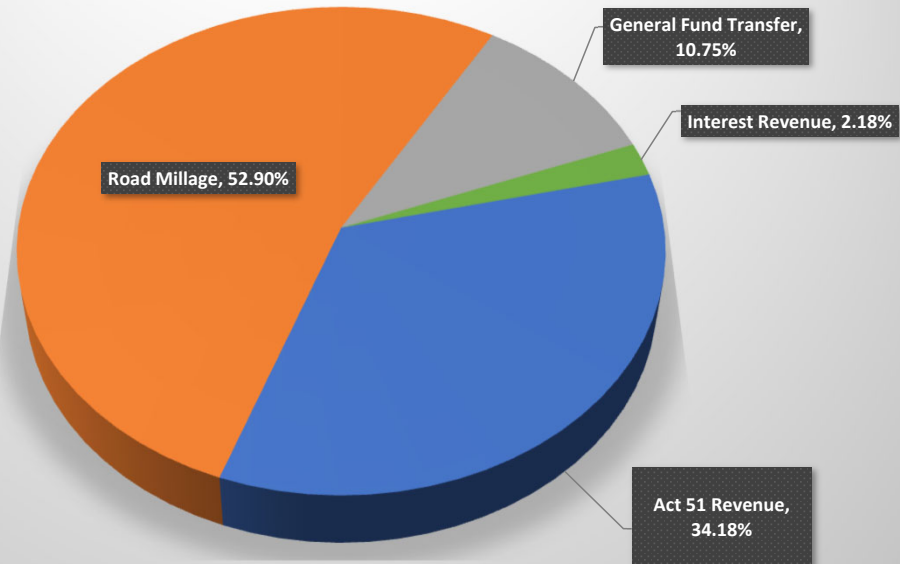
The City of Grosse Pointe Farms has three road funds: Major Roads, Local Roads, and Municipal Roads Funds. The Major Roads Fund accounts for construction, maintenance, and snow removal on roads designated as major roads by the Michigan Department of Transportation. The Local Roads Fund accounts for construction, maintenance, and snow removal on roads designated as local roads by the Michigan Department of Transportation. The Municipal Roads Fund accounts for revenue from the road millage and transfers funds to the Major and Local Road Funds for construction on a reimbursement basis. The 2024-2025 budget year represents the last year currently authorized to levy the municipal road millage. A renewal vote is planned for the November 2024 election.

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



City of Grosse Pointe Farms 2024-2025 Budget

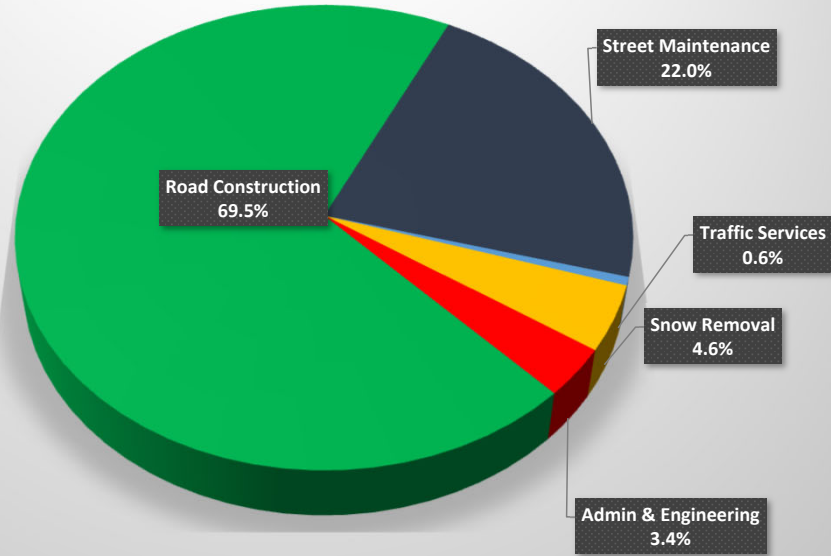
Where Road Fund Money Comes From



Description	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Act 51 Revenue	\$1,205,670	\$1,203,000	\$1,235,250	\$1,272,300	\$1,310,470
Road Millage	1,763,890	1,866,950	1,863,140	1,969,210	-
General Fund Transfer	400,000	400,000	400,000	400,000	400,000
Capital Projects Fund Transfer	200,000	-	-	-	-
Fund Balance Appropriation	-	300,000	140,760	-	2,285,690
Interest Revenue	-1,530	1,000	98,000	81,000	58,000
Road Fund Revenue Total	\$3,568,030	\$3,770,950	\$3,737,150	\$3,722,510	\$4,054,160

City of Grosse Pointe Farms 2024-2025 Budget

Where Road Fund Money Goes



Description	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Street Maintenance	\$580,420	\$603,690	\$635,690	\$644,210	\$659,720
Traffic Services	\$15,720	\$17,000	\$16,500	\$17,000	\$17,000
Snow Removal	\$68,910	\$134,460	\$78,070	\$133,520	\$133,520
Admin & Engineering	\$88,080	\$96,360	\$93,660	\$100,770	\$103,610
Road Construction	\$2,994,050	\$2,918,440	\$2,913,230	\$2,038,240	\$3,137,810
Road Fund Expenditures Total	\$3,747,180	\$3,769,950	\$3,737,150	\$2,933,740	\$4,051,660

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2024 - 2025**

Major Street Fund

Means of Financing:		
State Grant - Act 51 MVHF	\$	916,700
Transfer from Municipal Street Fund		360,220
Interest Income		<u>30,000</u>
Total Means of Financing		<u><u>\$ 1,306,920</u></u>
Estimated Requirements:		
Personnel Services	\$	237,390
Supplies & Materials		83,900
Other Services & Charges		74,080
Capital Outlay - Road Projects		836,550
Transfer to Local Street Fund		<u>75,000</u>
Total Estimated Requirements		<u><u>\$ 1,306,920</u></u>

Local Street Fund

Means of Financing:		
State Grant - Act 51 MVHF	\$	355,600
Interest Income		16,000
Transfer from General Fund		400,000
Transfer from Major Street Fund		75,000
Transfer from Municipal Street Fund		<u>855,220</u>
Total Means of Financing		<u><u>\$ 1,701,820</u></u>
Estimated Requirements:		
Personnel Services	\$	325,030
Supplies & Materials		98,000
Other Services & Charges		77,100
Capital Outlay - Road Projects		<u>1,201,690</u>
Total Estimated Requirements		<u><u>\$ 1,701,820</u></u>

Municipal Street Fund

Means of Financing:		
Road Millage Taxes, Voted	\$	1,969,210
Interest Income		<u>35,000</u>
Total Means of Financing		<u><u>\$ 2,004,210</u></u>
Estimated Requirements:		
Other Services & Charges		2,500
Transfer to Major Street Fund		360,220
Transfer to Local Street Fund		<u>855,220</u>
Total Estimated Requirements		<u><u>\$ 1,217,940</u></u>

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

ROAD FUNDS

ACCOUNT	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2025-26
		ACTUAL	AMENDED BUDGET	ACTIVITY THRU 2/29/24	PROJECTED ACTIVITY	PROPOSED BUDGET	PLANNED BUDGET
MAJOR ROADS FUND							
REVENUE							
202-000.000-547.000	MVHF	868,940	868,250	458,590	890,000	916,700	944,200
202-000.000-665.000	INTEREST INCOME	(15,510)	-	26,740	35,000	30,000	28,000
202-000.000-694.000	MISC. OTHER	1,390	-	-	-	-	-
202-000.000-699.101	TRANSFER FROM GENERAL FUND	200,000	-	-	-	-	-
202-000.000-699.204	TRANSFER FROM MUNICIPAL ROAD FUND	872,690	1,595,950	1,237,790	1,595,950	360,220	1,149,100
	TOTAL REVENUES	1,927,510	2,464,200	1,723,120	2,520,950	1,306,920	2,121,300
APPROPRIATIONS							
Dept 463.000 - STREET MAINTENANCE							
PERSONNEL SERVICES							
202-463.000-702.000	SALARIES & WAGES	132,150	138,000	73,110	135,000	143,000	147,290
202-463.000-709.000	FICA EXPENSE	11,430	12,010	6,130	11,150	11,950	12,270
202-463.000-713.000	OVERTIME	11,080	15,000	7,320	10,500	13,000	13,000
202-463.000-716.004	DEFINED CONTRIBUTION 401A	-	-	750	1,010	750	780
	PERSONNEL SERVICES	154,660	165,010	87,310	157,660	168,700	173,340
SUPPLIES AND MATERIALS							
202-463.000-757.000	SUPPLIES	2,540	2,500	70	2,000	2,500	2,500
202-463.000-759.000	GAS & OIL	5,370	6,000	5,930	7,000	7,100	7,300
202-463.000-782.000	SUPPLIES PAVING/MAINTENANCE	28,160	25,000	46,890	55,000	40,000	42,000
202-463.000-786.000	SIGNS	4,230	4,300	-	4,300	4,300	4,300
	SUPPLIES AND MATERIALS	40,300	37,800	52,890	68,300	53,900	56,100
OTHER SERVICES AND CHARGES							
202-463.000-837.001	INSURANCE GENERAL	3,000	3,150	3,150	3,150	3,380	3,540
202-463.000-931.000	EQUIPMENT REPAIR - NON AUTO	17,910	15,500	19,360	23,000	18,000	18,000
202-463.000-932.000	AUTOMOTIVE	5,410	6,500	3,760	6,500	6,500	6,500
202-463.000-962.000	PERSONNEL EXPENSE	18,790	25,750	13,730	20,000	20,700	21,320
	OTHER SERVICES AND CHARGES	45,110	50,900	40,000	52,650	48,580	49,360
	Totals for dept 463.000 - STREET MAINTENANCE	240,070	253,710	180,200	278,610	271,180	278,800
Dept 474.000 - TRAFFIC SERVICES							
OTHER SERVICES AND CHARGES							
202-474.000-920.000	ELECTRIC POWER	15,720	17,000	11,810	16,500	17,000	17,000
	OTHER SERVICES AND CHARGES	15,720	17,000	11,810	16,500	17,000	17,000
	Totals for dept 474.000 - TRAFFIC SERVICES	15,720	17,000	11,810	16,500	17,000	17,000
Dept 479.000 - SNOW & ICE							
PERSONNEL SERVICES							
202-479.000-702.000	SALARIES & WAGES	2,430	10,000	2,690	6,000	10,000	10,000
202-479.000-709.000	FICA EXPENSE	820	1,610	440	920	1,570	1,570
202-479.000-713.000	OVERTIME	8,350	10,500	3,080	6,000	10,500	10,500
	PERSONNEL SERVICES	11,600	22,110	6,210	12,920	22,070	22,070
SUPPLIES AND MATERIALS							
202-479.000-784.000	SUPPLIES/WINTER	22,690	30,000	13,590	24,000	30,000	30,000
	SUPPLIES AND MATERIALS	22,690	30,000	13,590	24,000	30,000	30,000
OTHER SERVICES AND CHARGES							
202-479.000-962.000	PERSONNEL EXPENSE	-	5,000	-	0	5,000	5,000
	OTHER SERVICES AND CHARGES	0	5,000	-	0	5,000	5,000
	Totals for dept 479.000 - SNOW & ICE	34,290	57,110	19,800	36,920	57,070	57,070

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 483.000 - ADMIN & ENGINEERING							
PERSONNEL SERVICES							
202-483.000-702.000	SALARIES & WAGES	38,270	41,400	25,590	39,900	42,500	43,780
202-483.000-709.000	FICA EXPENSE	2,870	3,250	1,840	3,060	3,250	3,350
202-483.000-716.004	DEFINED CONTRIBUTION 401A	-	-	550	850	870	900
	PERSONNEL SERVICES	41,140	44,650	27,980	43,810	46,620	48,030
OTHER SERVICES AND CHARGES							
202-483.000-808.000	AUDITING SERVICES	3,500	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		43,940	48,150	31,480	47,310	50,120	51,530
Dept 900.000 - CAPITAL PROJECTS							
CAPITAL OUTLAY							
202-900.000-989.000	PROJECT COSTS - STREETS	1,500,290	2,013,230	1,816,160	2,013,230	836,550	1,641,900
	CAPITAL OUTLAY	1,500,290	2,013,230	1,816,160	2,013,230	836,550	1,641,900
Totals for dept 900.000 - CAPITAL PROJECTS		1,500,290	2,013,230	1,816,160	2,013,230	836,550	1,641,900
Dept 966.000 - TRANSFERS OUT							
APPROPRIATION TRANSFERS OUT							
202-966.000-995.203	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		1,909,310	2,464,200	2,096,950	2,467,570	1,306,920	2,121,300

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
LOCAL ROADS FUND							
REVENUE							
203-000.000-547.000	MVHF	336,730	334,750	177,880	345,250	355,600	366,270
203-000.000-665.000	INTEREST INCOME	790	1,000	13,800	18,000	16,000	15,000
203-000.000-694.000	MISC. OTHER	2,080	-	-	-	-	-
203-000.000-695.002	APPROPRIATION OF FUND BALANCE	-	40,000	-	-	-	-
203-000.000-699.101	TRANSFER FROM GENERAL FUND	200,000	400,000	200,000	400,000	400,000	400,000
203-000.000-699.202	TRANSFER FROM MAJOR STREETS	75,000	75,000	37,500	75,000	75,000	75,000
203-000.000-699.204	TRANSFER FROM MUNICIPAL ROAD FUND	917,000	530,000	530,000	530,000	855,220	1,149,090
203-000.000-699.401	TRANSFER FROM CAPITAL PROJECTS	200,000	-	-	-	-	-
	TOTAL REVENUES	1,731,600	1,380,750	959,180	1,368,250	1,701,820	2,005,360

APPROPRIATIONS

Dept 463.000 - STREET MAINTENANCE

PERSONNEL SERVICES							
203-463.000-702.000	SALARIES & WAGES	186,180	200,000	106,110	200,000	207,000	213,210
203-463.000-709.000	FICA EXPENSE	16,100	17,120	8,930	16,560	17,210	17,690
203-463.000-713.000	OVERTIME	15,630	18,000	10,980	16,500	18,000	18,000
203-463.000-716.004	DEFINED CONTRIBUTION 401A	-	-	900	1,160	720	740
	PERSONNEL SERVICES	217,910	235,120	126,920	234,220	242,930	249,640
SUPPLIES AND MATERIALS							
203-463.000-757.000	SUPPLIES	3,820	3,000	100	1,500	3,000	3,000
203-463.000-759.000	GAS & OIL	8,060	8,500	8,890	10,000	10,000	10,500
203-463.000-782.000	SUPPLIES PAVING/MAINTENANCE	44,730	30,000	40,340	45,000	45,000	45,000
	SUPPLIES AND MATERIALS	56,610	41,500	49,330	56,500	58,000	58,500
OTHER SERVICES AND CHARGES							
203-463.000-837.001	INSURANCE GENERAL	3,200	3,360	3,360	3,360	3,600	3,780
203-463.000-931.000	EQUIPMENT REPAIR - NON AUTO	29,930	25,000	17,480	25,000	26,500	27,000
203-463.000-932.000	AUTOMOTIVE	4,570	15,000	2,320	8,000	12,000	12,000
203-463.000-962.000	PERSONNEL EXPENSE	28,130	30,000	20,870	30,000	30,000	30,000
	OTHER SERVICES AND CHARGES	65,830	73,360	44,030	66,360	72,100	72,780
	Totals for dept 463.000 - STREET MAINTENANCE	340,350	349,980	220,280	357,080	373,030	380,920

Dept 479.000 - SNOW & ICE

PERSONNEL SERVICES							
203-479.000-702.000	SALARIES & WAGES	3,650	10,000	4,040	7,000	10,000	10,000
203-479.000-709.000	FICA EXPENSE	1,230	2,580	660	1,150	2,450	2,450
203-479.000-713.000	OVERTIME	12,530	22,770	4,630	8,000	22,000	22,000
	PERSONNEL SERVICES	17,410	35,350	9,330	16,150	34,450	34,450
SUPPLIES AND MATERIALS							
203-479.000-784.000	SUPPLIES/WINTER	17,210	40,000	17,490	25,000	40,000	40,000
	SUPPLIES AND MATERIALS	17,210	40,000	17,490	25,000	40,000	40,000
OTHER SERVICES AND CHARGES							
203-479.000-962.000	PERSONNEL EXPENSE	-	2,000	-	-	2,000	2,000
	OTHER SERVICES AND CHARGES	-	2,000	-	-	2,000	2,000
	Totals for dept 479.000 - SNOW & ICE	34,620	77,350	26,820	41,150	76,450	76,450

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 483.000 - ADMIN & ENGINEERING							
PERSONNEL SERVICES							
203-483.000-702.000	SALARIES & WAGES	38,270	42,000	25,590	39,490	43,450	44,750
203-483.000-709.000	FICA EXPENSE	2,870	3,210	1,840	3,020	3,330	3,430
203-483.000-716.004	DEFINED CONTRIBUTION 401A	-	-	550	840	870	900
	PERSONNEL SERVICES	41,140	45,210	27,980	43,350	47,650	49,080
OTHER SERVICES AND CHARGES							
203-483.000-808.000	AUDITING SERVICES	3,000	3,000	3,000	3,000	3,000	3,000
	OTHER SERVICES AND CHARGES	3,000	3,000	3,000	3,000	3,000	3,000
Totals for dept 483.000 - ADMIN & ENGINEERING		44,140	48,210	30,980	46,350	50,650	52,080
Dept 900.000 - CAPITAL PROJECTS							
CAPITAL OUTLAY							
203-900.000-989.000	PROJECT COSTS - STREETS	1,493,760	905,210	644,800	900,000	1,201,690	1,495,910
	CAPITAL OUTLAY	1,493,760	905,210	644,800	900,000	1,201,690	1,495,910
Totals for dept 900.000 - CAPITAL PROJECTS		1,493,760	905,210	644,800	900,000	1,201,690	1,495,910
TOTAL APPROPRIATIONS		1,912,870	1,380,750	922,880	1,344,580	1,701,820	2,005,360

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
MUNICIPAL ROADS FUND							
REVENUE							
204-000.000-405.000	PROPERTY TAXES- LOCAL ROAD MILLAGE	1,763,885	1,866,950	1,863,140	1,863,140	1,969,210	-
204-000.000-665.000	INTEREST INCOME	9,720	-	39,510	45,000	35,000	15,000
204-000.000-697.000	APPROPRIATION OF FUND BALANCE	-	260,000	-	-	-	2,285,690
	TOTAL REVENUES	1,773,605	2,126,950	1,902,650	1,908,140	2,004,210	2,300,690
APPROPRIATIONS							
204-850.000-964.000	TAX TRIBUNAL REFUNDS	2,174	1,000	1,770	2,500	2,500	2,500
204-966.000-995.202	TRANSFER TO MAJOR ROADS FUND	872,700	1,595,950	1,237,790	1,595,950	360,220	1,149,100
204-966.000-995.203	TRANSFER TO LOCAL ROADS FUND	917,000	530,000	530,000	530,000	855,220	1,149,090
	TOTAL APPROPRIATIONS	1,791,874	2,126,950	1,769,560	2,128,450	1,217,940	2,300,690

Other Nonmajor Governmental Funds

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

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

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

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2024 - 2025**

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	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
260-000.000-571.000	INDIGENT DEFENSE GRANT	32,870	54,360	35,360	34,860	54,360	54,360
260-671.000-694.000	GROSSE POINTE SHORES CONTRIBUTION	7,200	7,200	3,600	7,200	7,200	7,200
260-000.000-699.101	TRANSFER FROM GENERAL FUND	7,930	7,940	-	7,940	7,940	7,940
	TOTAL REVENUES	48,000	69,500	38,960	50,000	69,500	69,500

APPROPRIATIONS							
260-000.000-726.000	ADMINISTRATIVE EXPENSE	-	-	-	-	-	-
260-000.000-757.000	SUPPLIES	-	-	-	-	-	-
260-000.000-831.000	CONTRACTUAL SERVICE	-	-	-	-	-	-
260-000.000-836.000	ATTORNEY FEES	48,000	69,500	30,440	50,000	69,500	69,500
	TOTAL APPROPRIATIONS	48,000	69,500	30,440	50,000	69,500	69,500

COMMUNITY DEVELOPMENT BLOCK GRANT

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
280-501.000-530.000	CDBG GRANT REVENUE	20,000	20,000	-	20,000	20,000	20,000
	TOTAL REVENUES	20,000	20,000	-	20,000	20,000	20,000

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

Debt Service Fund

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

Governments in the State of Michigan are permitted to issue debt up to the legal debt limit of 10% of state equalized value. On June 30, 2023 the City's state equalized value was \$1,100,364,700 which means our legal limit was \$110,036,740. Outstanding debt at this time was \$11,420,019 leaving a legal debt margin of \$98,616,451.

The 2024-2025 budget contains the final payment on the 2014 Pier Park Refunding Bond. The following year, the 2015 Harbor bonds will reach final maturity. Total principal and interest payments in the budget year total \$937,570 for governmental funds.

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2024 - 2025**

Debt Service Fund

Means of Financing:

Transfer from General Fund	\$ 938,570	
Total Means of Financing		\$ 938,570

Estimated Requirements:

Pier Park Building Bond	\$ 240,220	
Pier Park Harbor Bond	334,250	
2017 General Obligation Bond	363,100	
Paying Agent Fees	1,000	
Total Estimated Requirements		\$ 938,570

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
2024 - 2025**

Summary of Outstanding Governmental Bonds and Current Debt Requirements

Issue	Principal Outstanding 7/1/2024	2024 - 2025 Requirements	
		Principal	Interest
2014 Pier Park Refunding Bond Maturing through 2024	\$ 237,500	\$ 237,500	\$ 2,720
2015 Harbor Project Refunding Bond Maturing through 2026	640,000	310,000	24,250
2017 General Obligation Unlimited Tax Bonds Maturing through 2033	3,075,000	245,000	118,100
Total - Debt Service	<u>\$ 3,952,500</u>	<u>\$ 792,500</u>	<u>\$ 145,070</u>

Summary of Future Requirements by Fiscal Year - Debt Service Fund

Fiscal Year Ending June 30	Principal	Interest	Total
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>\$ 3,952,500</u>	<u>\$ 650,119</u>	<u>\$ 4,602,619</u>

**CITY OF GROSSE POINTE FARMS
WATER & SEWER DEBT
2024 - 2025**

Summary of Outstanding Bonds and Current Requirements

Issue	Principal Outstanding 7/1/2024	2024 - 2025 Requirements	
		Principal	Interest
2014 Refunding Water Bond*	142,500	142,500	1,632
2012 Sewer Plant Bond **	2,400,000	225,000	66,963
2014 SRF Bond	100,098	10,000	2,377
2015 Water Improv. Bond	3,225,000	-	121,265
Total - Water & Sewer	<u>\$ 5,867,598</u>	<u>\$ 377,500</u>	<u>\$ 192,237</u>

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

Fiscal Year Ending June 30	Principal	Interest	Total
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
	<u>\$ 5,867,598</u>	<u>\$ 1,254,708</u>	<u>\$ 7,122,306</u>

* 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	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
Dept 000.000 - OTHER FINANCING SOURCES							
301-695.000-699.101	TRANSFER FROM GENERAL FUND	915,970	915,480	832,520	915,480	938,570	712,150
	TOTAL REVENUES	915,970	915,480	832,520	915,480	938,570	712,150
APPROPRIATIONS							
Dept 905.000 - DEBT SERVICE							
301-905.000-991.000	PRINCIPAL	720,620	742,500	742,500	742,500	792,500	595,000
301-905.000-995.000	INTEREST	194,600	171,980	151,520	171,980	145,070	116,150
301-905.000-993.001	PAYING AGENT FEES	750	1,000	-	750	1,000	1,000
	TOTAL APPROPRIATIONS	915,970	915,480	894,020	915,230	938,570	712,150

Internal Service Funds

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

Healthcare Retention Fund

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

For 2024-2025 illustrative rates have been increased by 11% to bring them in line with current projected healthcare costs provided by our insurance consultant. Total healthcare costs are estimated to be \$2.9 Million.

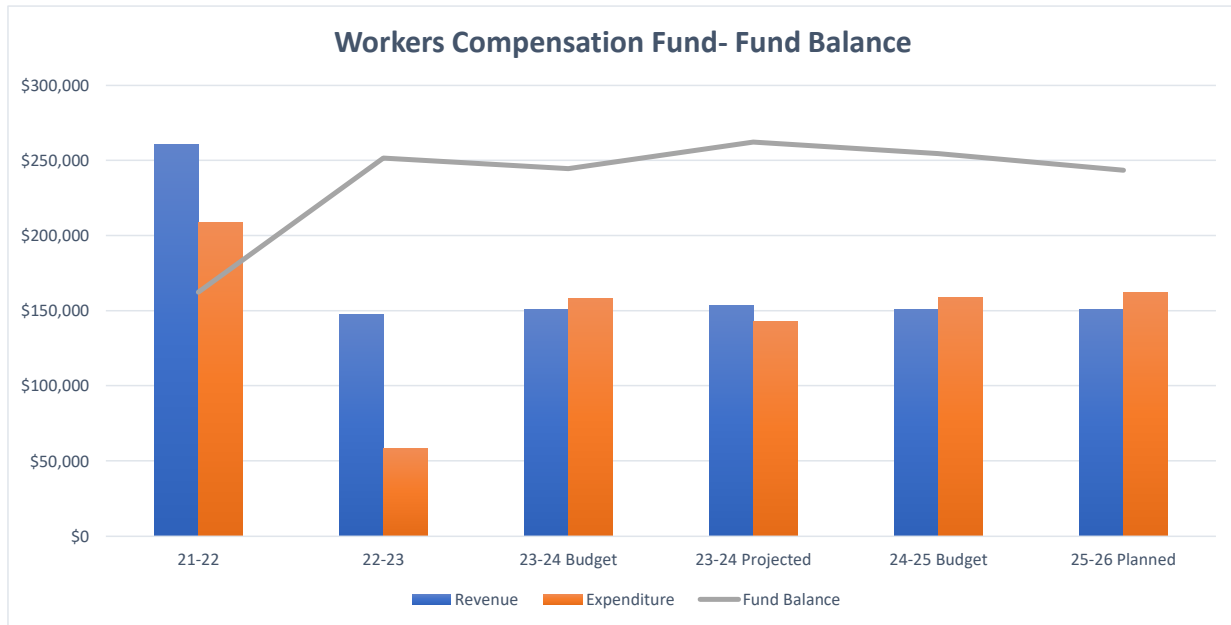
Workers' Compensation Retention Fund

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

City of Grosse Pointe Farms 2024-2025 Budget

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

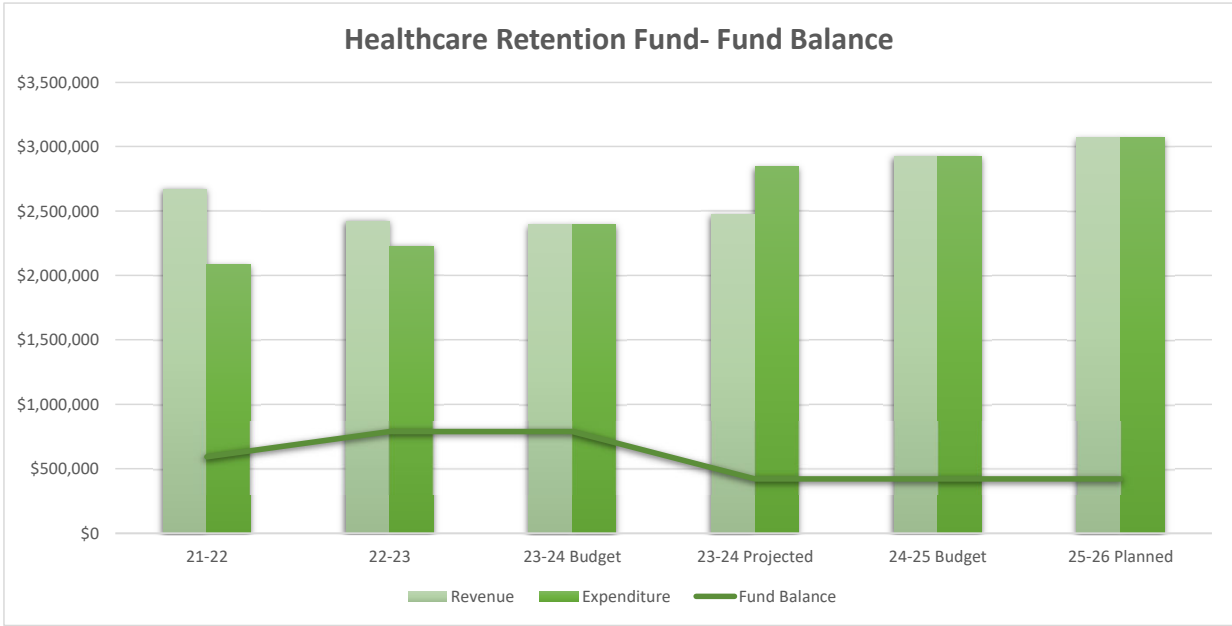
Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Revenues	260,863	147,444	150,750	153,500	150,750	150,750
Expenditures	208,718	58,371	157,790	142,790	158,430	161,990
Revenues over (under) Expenditures	52,145	89,073	(7,040)	10,710	(7,680)	(11,240)
Beginning Fund Balance	110,282	162,427	251,500	251,500	262,210	254,530
Ending Fund Balance	<u>162,427</u>	<u>251,500</u>	<u>244,460</u>	<u>262,210</u>	<u>254,530</u>	<u>243,290</u>
 Fund Balance as Percent of Expenditures	 78%	 431%	 155%	 184%	 161%	 150%



City of Grosse Pointe Farms 2024-2025 Budget

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

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Revenues	2,672,235	2,423,626	2,394,940	2,475,130	2,925,200	3,071,460
Expenditures	2,085,252	2,227,378	2,394,940	2,842,870	2,925,200	3,071,460
Revenues over (under) Expenditures	586,983	196,248	-	(367,740)	-	-
Beginning Fund Balance	5,010	591,993	788,241	788,241	420,501	420,501
Ending Fund Balance	<u>591,993</u>	<u>788,241</u>	<u>788,241</u>	<u>420,501</u>	<u>420,501</u>	<u>420,501</u>
Fund Balance as Percent of Expenditures	28%	35%	33%	15%	14%	14%



WORKERS COMPENSATION RETENTION FUND

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
632-000.000-665.000	INTEREST INCOME	(2,560)	750	3,060	3,500	750	750
632-000.000-699.101	TRANSFER FROM GENERAL FUND	150,000	150,000	75,000	150,000	150,000	150,000
636-000.000-695.002	APPROPRIATION OF FUND BALANCE	-	7,040	-	-	7,680	11,240
	TOTAL REVENUES	147,440	157,790	78,060	153,500	158,430	161,990

APPROPRIATIONS

632-850.000-831.000	CONTRACTURAL SERVICES	27,130	102,790	98,330	112,790	118,430	121,990
632-850.000-837.002	INSURANCE- COMP.	31,250	55,000	9,600	30,000	40,000	40,000
	TOTAL APPROPRIATIONS	58,380	157,790	107,930	142,790	158,430	161,990

10,710

HEALTHCARE RETENTION FUND

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
633-000.000-665.000	INTEREST INCOME	4,110	-	11,890	20,800	15,000	14,500
633-000.000-672.000	ILLUSTRATIVE PREMIUMS	1,580,050	1,718,440	1,113,570	1,743,990	2,086,080	2,190,390
633-000.000-672.005	RETIREE ILLUSTRATIVE PREMIUMS	639,470	676,500	464,370	710,340	824,120	866,570
633-000.000-699.101	TRANSFER FROM GENERAL FUND	200,000	-	-	-	-	-
	TOTAL REVENUES	2,423,630	2,394,940	1,589,830	2,475,130	2,925,200	3,071,460

APPROPRIATIONS

633-850.000-716.100	PRESCRIPTION DRUG COVERAGE	76,390	-	1,000	1,000	-	-
633-850.000-718.000	INSURANCE/HOSPITAL	2,130,020	2,371,740	1,866,960	2,820,170	2,903,000	3,048,150
633-850.000-718.002	OPTICAL INSURANCE	11,180	12,000	7,650	11,570	12,000	12,600
633-850.000-718.003	LIFE INSURANCE	9,780	10,200	6,750	10,130	10,200	10,710
633-850.000-718.004	OTHER EMPLOYEE INSURANCE BENEFITS	-	1,000	-	-	-	-
	TOTAL APPROPRIATIONS	2,227,370	2,394,940	1,882,360	2,842,870	2,925,200	3,071,460

Capital Projects Fund

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

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

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2024 - 2025**

Capital Projects Fund

Means of Financing:

Transfer from General Fund	\$1,550,370	
Sale of Assets	15,000	
Interest Income	45,000	
Appropriation of Fund Balance	211,400	
 Total Means of Financing		 \$1,821,770

Estimated Requirements:

Capital Outlay:

Sidewalk Repairs	\$200,000	
Technology Equipment - City Hall & Administration	25,000	
Vehicles & Equipment - Public Safety - Police	299,000	
Vehicles & Equipment - Public Safety - Fire	177,670	
Vehicles & Equipment - Public Works	535,000	
Vehicles & Equipment - Pier Park	70,100	
Improvements - Public Works	40,000	
Improvements - Pier Park	30,000	
Improvements - Parking Lots	100,000	
City Hall Building Improvement Reserve	100,000	
Hill Streetscape Improvements	25,000	
Office Equipment & Furniture	20,000	
Various Projects	200,000	
 Total Estimated Requirements		 \$1,821,770

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)	2024-2025	Total by Dept.
Multiple	GENERAL GOVT	BUILDING	City Hall Improvement fund		\$ 100,000	\$ 345,000
Multiple	GENERAL GOVT	CONTINGENCY	Various Projects - Contingency		\$ 200,000	
Multiple	GENERAL GOVT	EQUIPMENT	Various Office Equipment & Furniture		\$ 20,000	
Multiple	GENERAL GOVT	EQUIPMENT	Technology Upgrades- VC3	R	\$ 25,000	
Multiple	POLICE	EQUIPMENT	Mobile Data Terminal/In-Car Radar Upgrades & Replacements	R	\$ 12,000	\$ 299,000
Multiple	POLICE	EQUIPMENT	Body Camera & Dash Camera Replacement Program	R	\$ 43,000	
Multiple	POLICE	EQUIPMENT	Bullet-proof Vest Replacement	R	\$ 5,000	
2024-25	POLICE	EQUIPMENT	(3) Motorola Patrol Car Radios	R	\$ 18,000	
2024-25	POLICE	EQUIPMENT	FLOC Camera LPR System	N	\$ 11,000	
2024-25	POLICE	EQUIPMENT	Speed Monitoring Signs	N	\$ 7,000	
2024-25	POLICE	EQUIPMENT	Station Security Video System Expansion	R	\$ 7,000	
2024-25	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle	R	\$ 134,000	
2024-25	POLICE	VEHICLES	Replace 1 Administrative Vehicle -Director	R	\$ 52,000	
2024-25	POLICE	VEHICLES	Contribution Toward SWAT Vehicle	R	\$ 10,000	
Multiple	FIRE	EQUIPMENT	Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2025 = 3 sets; FYE 2026 = 3 sets; FYE 2027 = 2 sets; FYE 2028 = 2 sets; FYE 2029= 3 sets)	R	\$ 16,500	
2024-25	FIRE	EQUIPMENT	Turnout gear full outfitting for new hires (3)	N	\$ 20,970	
2024-25	FIRE	EQUIPMENT	Fire Hose Replacement	R	\$ 20,200	
Multiple	FIRE	VEHICLES	Fire Apparatus replacement fund	R	\$ 100,000	
Multiple	FIRE	VEHICLES	Fire Apparatus repair fund	R	\$ 20,000	
Multiple	PUBLIC WORKS	BUILDING & LAND IMP	Public Works Building Improvement Fund	R	\$ 40,000	\$ 575,000
2024-25	PUBLIC WORKS	VEHICLES	Vactor Truck Replacement	R	\$ 510,000	
2025-26	PUBLIC WORKS	VEHICLES	5 yd. dump truck conversion (Of cab & chassis of existing rubbish truck)	R	\$ 25,000	
2024-25	PARKS & REC	BUILDING & LAND IMP	Resurface Wood Floors Community Building	R	\$ 30,000	\$ 100,100
2024-25	PARKS & REC	EQUIPMENT	Picnic Table Replacements	R	\$ 45,000	
2024-25	PARKS & REC	EQUIPMENT	Community Building Chairs	R	\$ 25,100	
Multiple	PUBLIC SERVICES	BUILDING & LAND IMP	Hill Streetscape Improvements	R	\$ 25,000	\$ 325,000
Multiple	PUBLIC SERVICES	SIDEWALKS	Locations to be determined based on identification of immediate Hazard, complaints, C of O and Pedestrian inspections.	R	\$ 200,000	
2025-26	PUBLIC SERVICES	BUILDING & LAND IMP	Fisher Road Wall Repairs	R		
2024-25	PUBLIC SERVICES	BUILDING & LAND IMP	Dog Park Lot repairs	R	\$ 100,000	
TOTAL CAPITAL PROJECTS FUND (EXCLUDING TRANSFER TO ROAD FUNDS)					\$ 1,821,770	\$ 1,821,770
Multiple	PUBLIC SERVICES	ROADS	Miscellaneous Curb and Concrete Repairs		\$ 100,000	\$ 2,918,440
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	\$ 2,918,440

CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
401-000.000-532.000	FEDERAL GRANTS	-	-	45,600	45,600	-	-
401-000.000-569.000	STATE GRANTS	750,000	1,200,000	1,200,000	1,200,000	-	-
401-000.000-665.000	INTEREST INCOME	(2,970)	4,000	39,270	60,000	45,000	40,000
401-000.000-673.500	PROCEEDS FROM SALE OF ASSETS	79,800	-	-	-	15,000	15,000
401-000.000-694.000	DONATIONS	150,600	-	-	153,840	-	-
401-000.000-695.002	APPROPRIATION OF FUND BALANCE	-	478,880	-	-	211,400	247,230
401-000.000-699.101	TRANSFER FROM GENERAL FUND	1,550,000	1,473,000	736,500	1,473,000	1,550,370	1,666,090
	TOTAL REVENUES	2,527,430	3,155,880	2,021,370	2,932,440	1,821,770	1,968,320
APPROPRIATIONS							
401-890.000-941.000	CONTINGENCY	-	200,000	-	-	200,000	200,000
401-900.000-967.002	HILL STREETScape IMPROVEMENTS	29,850	25,000	44,420	44,420	25,000	25,000
401-900.000-974.001	PIER PK CAPITAL PROJECTS	1,217,380	190,000	15,020	280,000	30,000	600,000
401-900.000-974.002	PROJECT COSTS - PARKING LOTS	16,310	-	31,050	45,000	100,000	-
401-900.000-974.004	SIDEWALK REPAIRS	26,270	50,000	47,330	50,000	200,000	200,000
401-900.000-974.005	CAPITAL - PUBLIC WORKS	24,410	40,000	-	-	40,000	40,000
401-900.000-974.008	KERBY FIELD PROJECTS	9,650	-	-	-	-	-
401-900.000-974.009	SHORELINE PROJECT	2,690	1,200,000	1,095,240	1,200,000	-	-
401-900.000-975.002	BUILDINGS - CITY HALL IMP.	11,240	100,000	116,160	125,000	100,000	100,000
401-900.000-977.000	OFFICE TECHNOLOGY/INTERNET	137,220	25,000	27,420	50,000	25,000	25,000
401-900.000-979.000	EQUIPMENT-PUBLIC SAFETY	29,530	152,000	21,820	50,000	103,000	49,820
401-900.000-979.002	EQUIPMENT - FIRE DIVISION	196,790	41,880	28,080	28,080	57,670	16,500
401-900.000-979.003	EQUIPMENT - PUBLIC WORKS	119,410	106,000	105,480	188,000	-	127,000
401-900.000-979.004	EQUIPMENT - PIER PARK	42,510	95,000	46,430	46,430	70,100	-
401-900.000-979.005	EQUIPMENT - COURT	24,940	25,000	-	-	-	-
401-900.000-980.000	OFFICE EQUIPMENT & FURNITURE	-	43,000	-	-	20,000	20,000
401-900.000-981.000	K9 PROGRAM	13,800	-	-	-	-	-
401-900.000-981.001	VEHICLES - PUBLIC SAFETY	375,520	-	-	-	196,000	140,000
401-900.000-981.002	VEHICLES - FIRE DIVISION	-	115,000	-	-	120,000	110,000
401-900.000-981.003	VEHICLES - PUBLIC WORKS	-	203,000	-	49,630	535,000	215,000
401-900.000-981.005	VEHICLES- ADMIN	-	45,000	47,450	47,450	-	-
401-900.000-989.000	PROJECT COSTS - STREETS	-	500,000	-	-	-	100,000
401-966.000-995.203	TRANSFER TO LOCAL STREET FUND	200,000	-	-	-	-	-
	TOTAL APPROPRIATIONS	2,477,520	3,155,880	1,625,900	2,204,010	1,821,770	1,968,320

Enterprise Funds

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

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

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

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

**CITY OF GROSSE POINTE FARMS
BUDGET SUMMARY
2024 - 2025**

Recycling Program Fund

Means of Financing:

Charges for Service	\$ 291,200	
Other Revenue	9,650	
	<hr/>	
Total Means of Financing		<u><u>\$ 300,850</u></u>

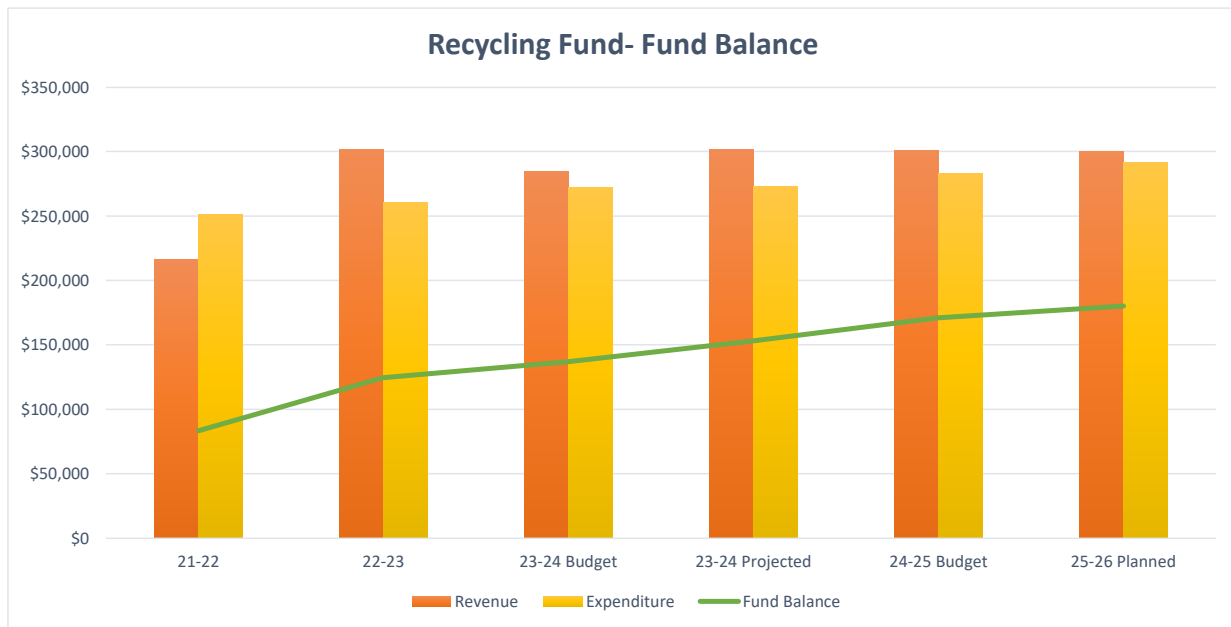
Estimated Requirements:

Supplies & Materials	\$ 5,300	
Other Services & Charges	277,770	
	<hr/>	
Total Estimated Requirements		<u><u>\$ 283,070</u></u>

City of Grosse Pointe Farms 2024-2025 Budget

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

Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Planned 2025-2026
Revenues	216,547	301,731	284,700	301,350	300,850	300,550
Expenditures	251,469	260,630	272,180	272,650	283,070	291,290
Revenues over (under) Expenditures	(34,922)	41,101	12,520	28,700	17,780	9,260
Beginning Fund Balance	118,189	83,267	124,368	124,368	153,068	170,848
Ending Fund Balance	<u>83,267</u>	<u>124,368</u>	<u>136,888</u>	<u>153,068</u>	<u>170,848</u>	<u>180,108</u>
Fund Balance as Percent of Expenditures	33%	48%	50%	56%	60%	62%

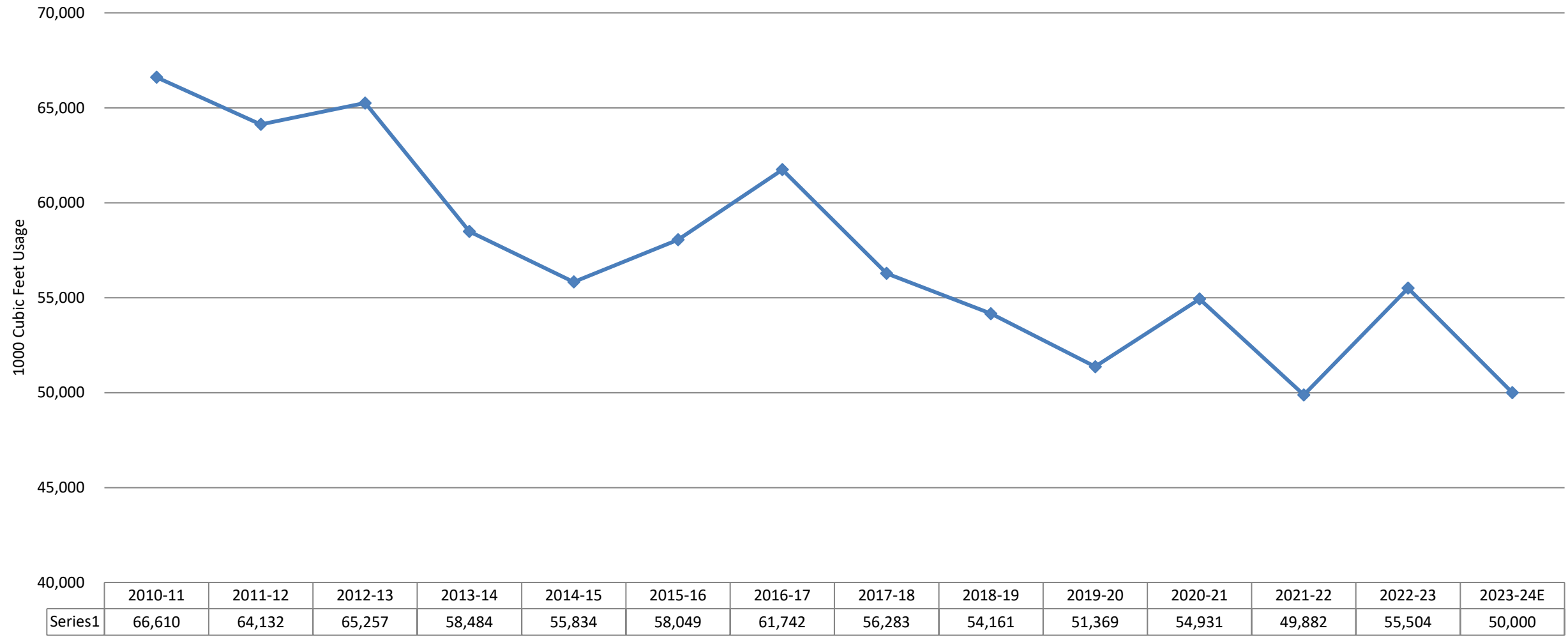


RECYCLING FUND

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
226-000.000-617.001	CHARGES FOR SERVICE- RECYCLING	291,040	277,200	194,170	291,200	291,200	291,200
226-000.000-635.000	PENALTIES	4,640	3,500	3,580	4,650	4,650	4,650
226-000.000-665.000	INTEREST INCOME	110	-	990	1,500	1,000	700
226-000.000-694.000	MISC. OTHER	5,940	4,000	3,000	4,000	4,000	4,000
	TOTAL REVENUES	301,730	284,700	201,740	301,350	300,850	300,550

APPROPRIATIONS							
226-523.000-757.000	SUPPLIES	5,290	5,000	-	5,300	5,300	5,300
226-523.000-829.000	CONTRACTUAL SERV.- RECYCLING	255,330	267,180	176,840	267,350	277,770	285,990
	TOTAL APPROPRIATIONS	260,620	272,180	176,840	272,650	283,070	291,290

City of Grosse Pointe Farms Actual/Estimated Water Consumption



Note: Original estimate for 2023-24 consumption = 51,200,000. Revised estimate = 50,100,000 based on 7 months actual usage.

Estimate used for 2024-25 budgeting purposes = 50,700,000

CITY OF GROSSE POINTE FARMS
ESTIMATED WATER CONSUMPTION

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL TO DATE	USING 6-YEAR AVERAGE 2025 ESTIMATE**	USING 5-YEAR AVERAGE 2025 ESTIMATE***		
JULY	5,640,600	9,217,900	6,526,300	7,718,600	4,974,300	7,631,900	6,896,900	6,914,800	7,287,400	6,904,000	6,741,100		
AUGUST	7,097,300	9,391,100	7,484,000	7,972,100	7,442,000	7,704,400	5,619,600	7,634,200	5,182,900	6,925,900	6,716,600		
SEPTEMBER	8,409,914	9,498,800	8,061,400	8,232,900	8,041,500	7,583,400	7,259,400	8,720,200	6,577,700	7,735,900	7,636,400		
OCTOBER	6,668,500	5,974,100	5,931,600	5,522,800	5,363,300	5,826,900	5,220,500	5,912,000	5,404,504	5,541,700	5,545,400		
NOVEMBER	5,408,252	5,198,900	5,165,600	3,699,000	3,975,300	3,949,300	3,945,700	4,335,100	4,207,600	4,018,700	4,082,600		
DECEMBER	3,291,110	3,079,500	3,465,500	3,177,200	2,922,200	2,854,400	2,746,600	2,884,900	2,844,700	2,905,000	2,850,600		
JANUARY	3,160,400	3,315,000	2,784,600	3,088,800	2,848,400	2,800,700	2,837,300	2,836,400	2,782,800	2,865,700	2,821,100		
FEBRUARY	3,031,600	3,004,600	3,533,300	3,022,100	2,921,300	2,772,100	2,807,100	2,684,500	2,690,000 E	2,816,200	2,775,000		
MARCH	3,456,100	2,468,100	2,816,300	2,529,600	2,920,500	2,685,800	2,580,900	2,528,200	2,525,000 E	2,628,300	2,648,100		
APRIL	2,869,400	2,657,300	2,936,000	2,302,100	2,274,700	2,727,300	2,512,200	2,542,200	2,530,000 E	2,481,400	2,517,300		
MAY	3,483,600	3,352,900	2,919,500	2,780,500	3,066,600	3,363,200	3,210,000	3,331,500	3,200,000 E	3,158,600	3,234,300		
JUNE	5,532,000	4,583,300	4,658,400	4,115,700	4,618,500	5,031,200	4,246,500	5,180,000	4,767,396 E	4,572,900	4,768,700		
	58,048,776	61,741,500	56,282,500	54,161,400	51,368,600	54,930,600	49,882,700	55,504,000	50,000,000	52,554,300	52,337,200		
				DUE TO DOWNWARD USAGE TREND - REDUCE ESTIMATE BY 3%								(1,576,629)	(1,570,116)
										50,977,671	50,767,084		
										use lower of the 2 estimates			
										ESTIMATE FOR RATE SETTING 50,700,000			

E= Estimated

*As estimated during the prior year rate setting process

**Estimate for 2024-2025 is the average of the prior 6 years shown, rounded to the nearest 100 units

***Alternate Estimate for 2023-2024 is the average of the prior 5 years shown, rounded to the nearest 100 units

ESTIMATED <4.0% TOTAL INCREASE

		2023-24 Current Rate @ 1000 cu.ft.	2024-25 Proposed Rate	Increase (Decrease)	% Increase (Decrease)	Estimated Revenue Generated at Proposed Rate
Water	Consumption	\$ 30.75	\$ 33.15	\$ 2.40	7.80%	\$ 1,680,629
Water Improvement	Consumption	\$ 16.00	\$ 18.00	\$ 2.00	12.50%	\$ 912,600
Sewer	Consumption	\$ 55.67	\$ 55.67	\$ -	0.00%	\$ 2,822,469
Sewer Improvement	Consumption	\$ 5.84	\$ 5.78	\$ (0.06)	-1.03%	\$ 293,046
		<u>\$ 108.26</u>	<u>\$ 112.60</u>	<u>\$ 4.34</u>	<u>4.01%</u>	<u>\$ 5,708,743.95</u>
Flat Charge	Fixed	\$ 58.43	\$ 60.77	\$ 2.34	4.00%	\$ 1,481,747
						<u>\$ 7,190,491</u>
Recycling Fee	Fixed	\$ 12.00	\$ 12.00	\$ -	0.00%	\$ 292,608
		<u>\$ 178.69</u>	<u>\$ 185.37</u>			

Estimated # of bills (based on last 12 mon actual)	=	24,384
Estimated consumption level	=	50,700,000

ESTIMATED <4.0% TOTAL INCREASE

			Minimum Bill @700 cu.ft.	Low Average @1450 cu.ft.	Average @2400 cu.ft.	High Average @2833 cu.ft.	High Bill @4717 cu.ft.
Water	Consumption	\$ 33.15	\$ 23.20	\$ 48.07	\$ 79.56	\$ 93.91	\$ 156.36
Water Improvement	Consumption	\$ 18.00	\$ 12.60	\$ 26.10	\$ 43.20	\$ 50.99	\$ 84.91
Sewer	Consumption	\$ 55.67	\$ 38.97	\$ 80.72	\$ 133.61	\$ 157.71	\$ 262.60
Sewer Improvement	Consumption	\$ 5.78	\$ 4.05	\$ 8.38	\$ 13.87	\$ 16.37	\$ 27.26
		\$ 112.60	\$ 78.82	\$ 163.27	\$ 270.24	\$ 318.99	\$ 531.13
Flat Charge	Fixed	\$ 60.77	\$ 60.77	\$ 60.77	\$ 60.77	\$ 60.77	\$ 60.77
Recycling Fee - SEPARATE	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 139.59	\$ 224.04	\$ 331.00	\$ 379.76	\$ 591.89
	At Previous Rates		\$ 134.21	\$ 215.41	\$ 318.25	\$ 365.13	\$ 569.09
	\$\$ Increase		\$ 5.37	\$ 8.63	\$ 12.75	\$ 14.63	\$ 22.80
	Annual Increase		\$ 32.24	\$ 51.77	\$ 76.50	\$ 87.77	\$ 136.81
	% Increase		4.00%	4.01%	4.01%	4.01%	4.01%

WATER & SEWER FUND

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
REVENUE							
592-000.000-534.000	FEDERAL GRANTS- HAZARD MITIGATION	-	-	-	970,000	2,569,300	-
592-000.000-569.000	STATE GRANTS- HIGHLAND PARK WATER	-	-	-	500,000	-	-
592-000.000-614.000	NSF - FEE	720	500	360	500	500	500
592-000.000-631.000	FLAT RATE	1,376,730	1,424,650	960,000	1,424,760	1,481,750	1,526,200
592-000.000-632.000	SERVICE CONNECTIONS	9,450	2,500	2,950	3,000	2,800	2,800
592-000.000-632.002	WATER IMPROVEMENT	751,290	819,200	648,410	798,330	912,600	939,980
592-000.000-632.003	UNBILLED RECEIVABLE ADJUSTMENT	179,010	-	-	-	-	-
592-000.000-633.000	COMMERCIAL METER CHARGES	25,790	26,270	17,600	26,270	26,790	27,590
592-000.000-633.001	HYDRANT RENTAL	6,000	6,000	3,000	6,000	6,000	6,000
592-000.000-633.003	METER SALES	1,610	500	3,710	3,700	1,000	1,000
592-000.000-634.000	MISCELLANEOUS	33,160	15,000	98,290	105,450	45,000	45,000
592-000.000-635.000	PENALTIES	105,950	105,000	77,830	112,000	116,000	119,480
592-000.000-636.000	SEWAGE TREATMENT	3,120,800	2,850,100	2,243,540	2,777,650	2,822,470	2,878,920
592-000.000-636.100	SEWER IMPROVEMENT	339,960	299,000	236,630	291,380	293,040	311,700
592-000.000-637.000	METERED CUSTOMERS	1,623,500	1,574,500	1,245,500	1,534,270	1,680,630	1,731,050
592-000.000-640.001	OTHER MUNICIPALITIES	654,650	654,600	307,620	654,600	654,600	654,600
592-000.000-640.002	OTHER CUSTOMERS - CCD	234,520	220,500	144,410	205,000	220,500	227,120
592-000.000-665.000	INTEREST INCOME	12,800	30	65,100	75,000	50,000	45,000
	TOTAL REVENUES	8,475,940	7,998,350	6,054,950	9,487,910	10,882,980	8,516,940
APPROPRIATIONS							
Dept 536.000 - FILTRATION AND PUMPING							
PERSONNEL SERVICES							
592-536.000-702.000	SALARIES & WAGES	445,980	430,000	283,170	438,000	445,050	458,400
592-536.000-709.000	FICA EXPENSE	35,250	37,210	23,130	36,650	37,420	38,440
592-536.000-713.000	OVERTIME	33,940	44,000	26,030	41,000	44,000	44,000
592-536.000-716.004	DEFINED CONTRIBUTION 401A	-	8,000	6,870	10,800	11,180	11,520
592-536.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	3,000	3,500	3,500	3,500	3,500
	PERSONNEL SERVICES	515,170	522,210	342,700	529,950	541,150	555,860
SUPPLIES AND MATERIALS							
592-536.000-721.000	UNIFORMS	3,850	4,000	3,580	4,000	4,000	4,000
592-536.000-753.000	LABORATORY SUPPLIES	31,690	32,000	31,730	40,000	40,000	45,000
592-536.000-753.002	ALUM	36,240	44,100	16,840	44,100	44,100	46,300
592-536.000-753.003	CHLORINE	66,990	68,250	41,790	75,000	78,750	81,110
592-536.000-753.004	CARBON	53,400	66,750	-	66,750	66,750	66,750
592-536.000-753.005	HYDROFLORIC / AQUADENE	22,550	31,500	9,020	25,000	35,000	36,220
592-536.000-757.000	SUPPLIES	5,520	6,500	2,430	6,000	6,000	6,300
592-536.000-759.000	GAS & OIL	-	600	1,120	1,120	3,000	3,000
	SUPPLIES AND MATERIALS	220,240	253,700	106,510	261,970	277,600	288,680
OTHER SERVICES AND CHARGES							
592-536.000-803.000	PROFESSIONAL SERVICES	16,660	25,750	14,330	20,000	25,750	27,040
592-536.000-831.000	CONTRACTUAL SERVICE	28,680	40,000	100,460	150,000	150,000	40,000
592-536.000-850.001	TELEPHONE	8,620	5,000	6,400	9,000	7,200	7,410
592-536.000-880.000	SUNDRY SUPPLIES	7,080	11,000	3,110	6,000	8,000	8,300
592-536.000-911.000	CONFERENCE	940	3,200	-	1,000	3,200	3,200
592-536.000-911.001	TRAINING & SCHOOLING	1,120	3,500	1,180	1,500	3,500	3,500
592-536.000-915.000	DUES & SUBSCRIPTIONS	340	1,000	1,630	1,630	2,000	2,200
592-536.000-917.000	SEWAGE TREATMENT	187,480	210,000	86,420	200,000	200,000	200,000
592-536.000-918.000	WATER	-	50,000	-	-	50,000	50,000
592-536.000-920.000	ELECTRIC POWER	119,210	125,000	70,970	120,000	125,000	125,000
592-536.000-921.000	NATURAL GAS	21,070	22,000	8,290	21,000	22,000	22,660
592-536.000-930.000	BUILDINGS & STRUCTURES	53,460	55,000	65,140	150,000	60,000	60,000
592-536.000-934.000	MAINTENANCE-UV SYSTEM	2,320	12,000	5,060	8,000	12,000	14,000
592-536.000-934.004	MAINT. FILTRATION EQUIPMENT	22,200	55,000	11,350	25,000	55,000	57,750
	OTHER SERVICES AND CHARGES	469,180	618,450	374,340	713,130	723,650	621,060
CAPITAL OUTLAY							
592-536.000-977.000	NEW EQUIPMENT	8,230	725,000	-	-	911,450	375,000
		8,230	725,000	-	-	911,450	375,000
	Totals for dept 536.000 -FILTRATION AND PUMPING	1,212,820	2,119,360	823,550	1,505,050	2,453,850	1,840,600

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 537.000 - DISTRIBUTION							
PERSONNEL SERVICES							
592-537.000-702.000	SALARIES & WAGES	160,680	185,000	101,400	162,000	167,670	172,700
592-537.000-709.000	FICA EXPENSE	13,860	15,740	8,600	13,540	14,010	14,430
592-537.000-713.000	OVERTIME	13,600	15,500	11,530	15,000	15,500	15,970
592-537.000-716.004	DEFINED CONTRIBUTION 401A	-	3,700	3,070	4,500	4,800	4,940
592-537.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	1,500	1,500	1,500	1,500	1,500
PERSONNEL SERVICES		188,140	221,440	126,100	196,540	203,480	209,540
SUPPLIES AND MATERIALS							
592-537.000-757.000	SUPPLIES	34,280	40,000	25,530	38,000	40,000	41,200
592-537.000-759.000	GAS & OIL	5,930	6,300	3,850	6,000	6,000	6,240
SUPPLIES AND MATERIALS		40,210	46,300	29,380	44,000	46,000	47,440
OTHER SERVICES AND CHARGES							
592-537.000-831.000	CONTRACTUAL SERVICE	14,190	16,000	1,160	14,000	16,000	16,000
592-537.000-850.001	TELEPHONE	1,070	1,300	620	1,200	1,300	1,300
592-537.000-920.000	ELECTRIC POWER	850	1,000	480	1,000	1,000	1,000
592-537.000-931.000	EQUIPMENT REPAIR - NON AUTO	-	4,000	-	-	4,000	4,000
592-537.000-934.005	EXTRAORDINARY MAINT.	87,380	200,000	153,660	200,000	300,000	300,000
592-537.000-934.006	METER REPAIR & MAINTENANCE	39,540	60,000	34,610	55,000	60,000	63,000
OTHER SERVICES AND CHARGES		143,030	282,300	190,530	271,200	382,300	385,300
CAPITAL OUTLAY							
592-537.000-977.000	NEW EQUIPMENT	490	3,000	7,470	7,500	10,000	10,000
		490	3,000	7,470	7,500	10,000	10,000
Totals for dept 537.000 -FILTERATION AND PUMPING		371,870	553,040	353,480	519,240	641,780	652,280
Dept 538.000 - ADMINISTRATION AND GENERAL							
PERSONNEL SERVICES							
592-538.000-702.000	SALARIES & WAGES	168,850	180,000	111,360	175,850	182,000	187,460
592-538.000-709.000	FICA EXPENSE	12,700	14,130	8,070	13,460	13,930	14,340
592-538.000-716.001	GERS PENSION	525,230	195,000	205,440	205,440	202,460	212,580
592-538.000-716.004	DEFINED CONTRIBUTION 401A	-	7,500	8,420	12,190	11,000	11,330
592-538.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	3,500	1,500	1,500	1,500	1,500
592-538.000-716.006	OPEB CONTRIBUTIONS	-	175,000	187,570	187,570	180,200	189,210
592-538.000-718.000	INSURANCE/HOSPITAL	185,490	198,000	131,650	203,930	239,100	251,060
PERSONNEL SERVICES		892,270	773,130	654,010	799,940	830,190	867,480
SUPPLIES AND MATERIALS							
592-538.000-757.000	SUPPLIES	490	2,000	60	800	2,000	2,000
592-538.000-851.000	POSTAGE	12,650	12,500	8,620	12,500	12,870	13,000
SUPPLIES AND MATERIALS		13,140	14,500	8,680	13,300	14,870	15,000
OTHER SERVICES AND CHARGES							
592-538.000-808.000	AUDITING SERVICES	12,400	14,000	16,250	16,250	16,300	16,350
592-538.000-831.000	CONTRACTUAL SERVICE	8,220	17,500	13,770	18,000	18,000	19,000
592-538.000-837.001	INSURANCE GENERAL	39,500	41,480	48,000	48,000	51,360	53,930
592-538.000-915.000	DUES & SUBSCRIPTIONS	1,000	1,100	-	1,000	1,100	1,200
592-538.000-931.000	EQUIPMENT REPAIR & SERVICE	2,010	1,580	2,110	2,500	2,500	2,750
592-538.000-932.000	AUTOMOTIVE	3,170	2,500	3,370	5,200	5,200	5,200
592-538.000-962.000	PERSONNEL EXPENSE	840	2,000	180	250	2,000	2,000
592-538.000-964.000	TAX TRIBUNAL REFUNDS	(6,680)	-	(4,930)	-	-	-
592-538.000-968.000	DEPRECIATION	824,070	840,000	-	840,000	850,000	855,000
OTHER SERVICES AND CHARGES		884,530	920,160	78,750	931,200	946,460	955,430
CAPITAL OUTLAY							
592-538.000-977.000	NEW EQUIPMENT	-	5,000	-	-	5,000	5,000
592-538.000-977.001	SYSTEM IMPROVEMENTS	-	1,000,000	-	1,070,000	675,000	1,100,000
		-	1,005,000	-	1,070,000	680,000	1,105,000
Totals for dept 538.000 - ADMINISTRATION AND GENERAL		1,789,940	2,712,790	741,440	2,814,440	2,471,520	2,942,910

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 2/29/24	2023-24 PROJECTED ACTIVITY	2024-25 PROPOSED BUDGET	2025-26 PLANNED BUDGET
Dept 558.000 - SEWAGE							
PERSONNEL SERVICES							
592-558.000-702.000	SALARIES & WAGES	202,580	200,000	130,790	204,790	213,000	219,390
592-558.000-709.000	FICA EXPENSE	15,650	15,900	9,970	15,820	16,490	16,980
592-558.000-713.000	OVERTIME	1,170	2,500	1,110	2,000	2,500	2,500
592-558.000-716.004	DEFINED CONTRIBUTION 401A	-	-	1,110	2,690	4,260	4,390
592-558.000-716.005	RETIREE HEALTH SAVINGS CONTRIBUTIONS	-	-	2,000	2,000	2,000	2,000
PERSONNEL SERVICES		219,400	218,400	144,980	227,300	238,250	245,260
SUPPLIES AND MATERIALS							
592-558.000-757.000	SUPPLIES	1,080	2,500	5,170	4,500	4,500	4,500
592-558.000-759.000	GAS & OIL	-	2,000	-	-	2,000	2,000
SUPPLIES AND MATERIALS		1,080	4,500	5,170	4,500	6,500	6,500
OTHER SERVICES AND CHARGES							
592-558.000-831.000	CONTRACTUAL SERVICE	230,020	60,000	387,540	650,000	2,569,300	60,000
592-558.000-837.001	INSURANCE GENERAL	36,000	37,800	40,000	40,000	42,800	44,940
592-558.000-850.001	TELEPHONE	2,790	2,500	720	2,800	2,800	2,800
592-558.000-915.000	DUES & SUBSCRIPTIONS	900	1,100	-	900.00	1,000	1,000
592-558.000-917.000	SEWAGE TREATMENT	2,790,970	2,850,100	1,650,930	2,840,930	2,815,680	2,900,150
592-558.000-918.000	WATER	840	1,200	440	1,000	1,200	1,300
592-558.000-920.000	ELECTRIC POWER	13,880	25,000	41,750	20,000	23,000	24,000
592-558.000-921.000	NATURAL GAS	7,590	6,300	5,240	7,500	7,500	7,725
592-558.000-930.000	BUILDINGS & STRUCTURES	5,170	20,000	4,640	10,000	20,000	20,000
592-558.000-931.000	EQUIPMENT REPAIR - NON AUTO	42,110	65,000	7,470	15,000	45,000	55,000
592-558.000-932.000	AUTOMOTIVE	2,080	1,580	90	1,000	2,100	2,100
592-558.000-937.000	SEWERS	531,700	500,000	224,720	450,000	510,000	510,000
OTHER SERVICES AND CHARGES		3,664,050	3,570,580	2,363,540	4,039,130	6,040,380	3,629,015
CAPITAL OUTLAY							
592-558.000-977.000	NEW EQUIPMENT	2,180	-	-	125,000	75,000	100,000
		2,180	0	-	125,000	75,000	100,000
Totals for dept 558.000 -SEWAGE		3,886,710	3,793,480	2,513,690	4,395,930	6,360,130	3,980,775
Dept 905.000 - DEBT SERVICE							
DEBT SERVICE							
592-905.000-991.000	PRINCIPAL	-	362,500	-	362,500	377,500	260,000
592-905.000-992.000	INTEREST	207,670	201,210	104,530	201,210	192,240	184,110
592-905.000-993.001	PAYING AGENT FEES	750	750	250	750	750	750
592-905.000-999.000	AMORTIZATION EXP. - GOA BONDS	(13,370)	(13,360)	-	(13,360)	(13,360)	(15,520)
DEBT SERVICE		195,050	551,100	104,780	551,100	557,130	429,340
TOTAL APPROPRIATIONS		7,456,390	9,729,770	4,536,940	9,785,760	12,484,410	9,845,906

**CITY OF GROSSE POINTE FARMS
SUMMARY OF FUNDS
2024 - 2025**

Governmental Funds	Estimated Fund Balance 7/1/2024	Budget 2024-2025		Estimated Fund Balance 6/30/2025
		Means of Financing	Estimated Requirements	
General Fund	\$6,380,534	\$19,845,390	\$20,045,390	\$6,180,534
Major Street Fund	\$1,031,610	\$1,306,920	\$1,306,920	\$1,031,610
Local Street Fund	\$1,090,716	\$1,217,940	\$1,217,940	\$1,090,716
Municipal Street Fund	\$1,493,851	\$2,004,210	\$1,217,940	\$2,280,121
Indigent Defense Fund	\$0	\$69,500	\$69,500	\$0
Community Development Block Grant	\$0	\$20,000	\$20,000	\$0
Debt Service Fund	\$0	\$938,570	\$938,570	\$0
Capital Projects Fund	\$3,279,301	\$1,610,370	\$1,821,770	\$3,067,901
Internal Service/Enterprise Funds	Estimated Net Position 7/1/2024	Budget 2024-2025		Estimated Net Position 6/30/2025
		Means of Financing	Estimated Requirements	
Recycling Fund	\$153,068	\$300,850	\$283,070	\$170,848
Workers Comp Retention Fund	\$262,210	\$150,750	\$158,430	\$254,530
Healthcare Retention Fund	\$420,501	\$2,925,200	\$2,925,200	\$420,501

APPENDIX A

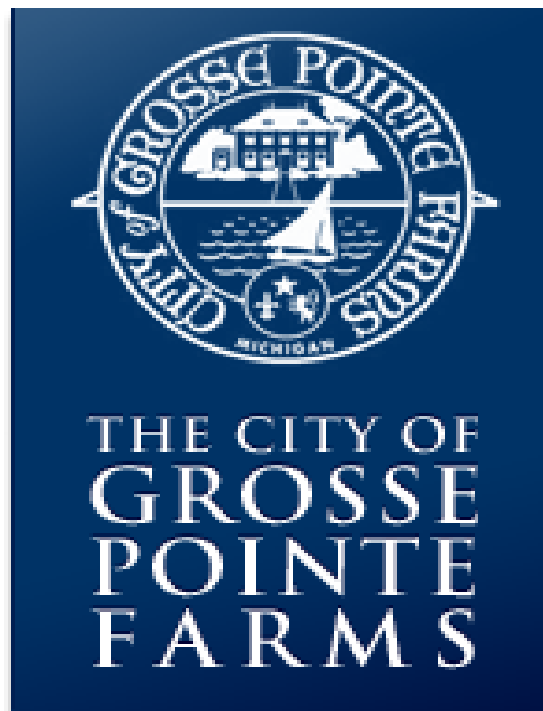
5 YEAR CAPITAL IMPROVEMENT PLAN

2025-2029

CITY OF GROSSE POINTE FARMS

BUDGET FOR THE FISCAL YEAR

JULY 1, 2024 - JUNE 30, 2025



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	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total by Dept. by Category
Multiple	GENERAL GOVT	BUILDING	City Hall Improvement fund		\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Multiple	GENERAL GOVT	CONTINGENCY	Various Projects - Contingency		\$ 1,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Multiple	GENERAL GOVT	EQUIPMENT	Various Office Equipment & Furniture		\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Multiple	GENERAL GOVT	EQUIPMENT	Technology Upgrades- VC3	R	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 225,000
Multiple	POLICE	EQUIPMENT	Mobile Data Terminal/In-Car Radar Upgrades & Replacements	R	\$ 60,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Multiple	POLICE	EQUIPMENT	Body Camera & Dash Camera Replacement Program	R	\$ 174,280	\$ 43,000	\$ 32,820	\$ 32,820	\$ 32,820	\$ 32,820	
Multiple	POLICE	EQUIPMENT	Bullet-proof Vest Replacement	R	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
2024-25	POLICE	EQUIPMENT	(3) Motorola Patrol Car Radios	R	\$ 18,000	\$ 18,000					
2024-25	POLICE	EQUIPMENT	FLOC Camera LPR System	N	\$ 11,000	\$ 11,000					
2024-25	POLICE	EQUIPMENT	Speed Monitoring Signs	N	\$ 7,000	\$ 7,000					
2024-25	POLICE	EQUIPMENT	Station Security Video System Expansion	R	\$ 7,000	\$ 7,000					\$ 302,280
2024-25	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle	R	\$ 134,000	\$ 134,000					
2024-25	POLICE	VEHICLES	Replace 1 Administrative Vehicle -Director	R	\$ 52,000	\$ 52,000					
2024-25	POLICE	VEHICLES	Contribution Toward SWAT Vehicle	R	\$ 10,000	\$ 10,000					
2025-26	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle	R	\$ 140,000		\$ 140,000				
2027-28	POLICE	VEHICLES	Replace K9 Program Vehicle	R	\$ 67,000				\$ 67,000		
2026-27	POLICE	VEHICLES	Replace 2 Police Patrol Vehicle and 1 Administrative Vehicle	R	\$ 195,000			\$ 195,000			\$ 598,000
Multiple	FIRE	EQUIPMENT	Turnout gear replacements of coats & pants, per NFPA Standards (FYE 2025 = 3 sets; FYE 2026 = 3 sets; FYE 2027 = 2 sets; FYE 2028 = 2 sets; FYE 2029= 3 sets)	R	\$ 71,500	\$ 16,500	\$ 16,500	\$ 11,000	\$ 11,000	\$ 16,500	
2024-25	FIRE	EQUIPMENT	Turnout gear full outfitting for new hires (3)	N	\$ 20,970	\$ 20,970					
2024-25	FIRE	EQUIPMENT	Fire Hose Replacement	R	\$ 20,200	\$ 20,200					\$ 112,670
Multiple	FIRE	VEHICLES	Fire Apparatus replacement fund	R	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Multiple	FIRE	VEHICLES	Fire Apparatus repair fund	R	\$ 60,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 560,000
Multiple	PUBLIC WORKS	BUILDING & LAND IMP	Public Works Building Improvement Fund	R	\$ 200,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
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				\$ 127,000
Multiple	PUBLIC WORKS	VEHICLES	Rubbish Packer replacement fund (Planned 2025-26 \$180,000)	R	\$ 330,000	\$ -	\$ 180,000	\$ 50,000	\$ 50,000	\$ 50,000	
2024-25	PUBLIC WORKS	VEHICLES	Vector Truck Replacement	R	\$ 510,000	\$ 510,000					
2025-26	PUBLIC WORKS	VEHICLES	5 yd. dump truck conversion (Of cab & chassis of existing rubbish truck)	R	\$ 60,000	\$ 25,000	\$ 35,000				\$ 900,000
2024-25	PARKS & REC	BUILDING & LAND IMP	Resurface Wood Floors Community Building	R	\$ 30,000	\$ 30,000					
2025-26	PARKS & REC	BUILDING & LAND IMP	Replace Pier Community Building Roof	R	\$ 400,000		\$ 400,000				
2026-27	PARKS & REC	BUILDING & LAND IMP	Richard Park Improvements	R	\$ 200,000		\$ 200,000				\$ 630,000
2024-25	PARKS & REC	EQUIPMENT	Picnic Table Replacements	R	\$ 45,000	\$ 45,000					
2024-25	PARKS & REC	EQUIPMENT	Community Building Chairs	R	\$ 25,100	\$ 25,100					\$ 70,100
Multiple	PUBLIC SERVICES	BUILDING & LAND IMP	Hill Streetscape Improvements	R	\$ 125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Multiple	PUBLIC SERVICES	SIDEWALKS	Locations to be determined based on identification of immediate Hazard, complaints, C of O and Pedestrian inspections.	R	\$ 550,000	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	
2025-26	PUBLIC SERVICES	BUILDING & LAND IMP	Fisher Road Wall Repairs	R	\$ 100,000		\$ 100,000				

2024-25	PUBLIC SERVICES	BUILDING & LAND IMP	Dog Park Lot repairs	R	\$ 100,000	\$ 100,000					\$ 875,000
TOTAL CAPITAL PROJECTS FUND (EXCLUDING TRANSFER TO ROAD FUNDS)					\$ 6,100,050	\$ 1,821,770	\$ 1,968,320	\$ 875,820	\$ 747,820	\$ 686,320	\$ 6,100,050
Multiple	PUBLIC SERVICES	ROADS	Miscellaneous Curb and Concrete Repairs		\$ 550,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 9,037,150
Multiple	PUBLIC SERVICES	ROADS	Resurfacing - see attached		\$ 7,617,150	\$ 2,618,440	\$ 2,177,580	\$ 2,221,130	\$ 600,000	\$ 600,000	
Multiple	PUBLIC SERVICES	ROADS	Patch & Overband Seal - see attached		\$ 550,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 50,000	\$ 50,000	
Multiple	PUBLIC SERVICES	ROADS	Joint & Crack Seal - see attached		\$ 320,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 20,000	\$ 20,000	
TOTAL ROAD PROJECTS - MAJOR & LOCAL STREET FUNDS					\$ 9,037,150	\$ 2,918,440	\$ 2,677,580	\$ 2,721,130	\$ 720,000	\$ 720,000	\$ 9,037,150
TOTAL CAPITAL BUDGET - ALL GOVERNMENTAL FUNDS					\$ 15,137,200	\$ 4,740,210	\$ 4,645,900	\$ 3,596,950	\$ 1,467,820	\$ 1,406,320	\$ 15,137,200

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	
2024-25	COURT	OFFICE TECHNOLOGY	Camera Upgrades	R	\$ 2,500	\$ 2,500
2024-25	GENERAL GOVT	OFFICE TECHNOLOGY	High Speed Letter Opener	N	\$ 2,500	
2024-25	GENERAL GOVT	OFFICE TECHNOLOGY	Self Serve Kiosk for Treasury Counter	N	\$ 2,500	\$ 5,000
2024-25	POLICE	OFFICE TECHNOLOGY	Computer Replacements (4), Per Schedule	R	\$ 10,470	
2024-25	POLICE	EQUIPMENT	Taser Replacements	R	\$ 12,000	
2024-25	POLICE	EQUIPMENT	Stop Stick Tire Deflators	N	\$ 4,345	
2024-25	POLICE	EQUIPMENT	Drysuit Replacements for Dive Team	R	\$ 4,615	
2024-25	POLICE	EQUIPMENT	Gun Shotbox & Power Station K9	N	\$ 4,445	
2024-25	POLICE	EQUIPMENT	Motorola Radio & Battery (2)	R	\$ 9,690	
2024-25	POLICE	EQUIPMENT	Dell Latitude In Car Computers (3)	R	\$ 9,000	
2024-25	POLICE	EQUIPMENT	Havis Docking Stations (3)	R	\$ 2,400	
2024-25	POLICE	EQUIPMENT	Active Shooter Training Gun	N	\$ 455	
2024-25	POLICE	FURNITURE	Desk Replacements Director	R	\$ 2,500	
2024-25	POLICE	FURNITURE	Office Chairs (6)	R	\$ 3,500	\$ 63,420
2024-25	FIRE	EQUIPMENT	SCBA Bottles (3)	R	\$ 4,160	
2024-25	FIRE	EQUIPMENT	Gas Monitors & Test Kits (3)	N	\$ 2,500	
2024-25	FIRE	EQUIPMENT	New Bed for Fire Dorm	R	\$ 2,000	
2024-25	FIRE	EQUIPMENT	Honda 4- Stroke Hydrant Pump	N	\$ 930	
2024-25	FIRE	EQUIPMENT	Scene Lights (2)	N	\$ 1,230	
2024-25	FIRE	EQUIPMENT	AED Pads & Batteries	R	\$ 1,200	
2024-25	FIRE	EQUIPMENT	Fire Rescue Academy Software	N	\$ 2,020	
2024-25	FIRE	EQUIPMENT	Ice Rescue Equipment	R	\$ 2,420	\$ 16,460
2024-25	PARKS & REC	EQUIPMENT	EGO 18" Chain Saw	R	\$ 530	
2024-25	PARKS & REC	EQUIPMENT	Multi Function Welder	R	\$ 800	
2024-25	PARKS & REC	EQUIPMENT	Table/ Miter Saw	R	\$ 1,240	
2024-25	PARKS & REC	EQUIPMENT	Plasma Cutter	N	\$ 700	
2024-25	PARKS & REC	EQUIPMENT	Ego Pole Saw	R	\$ 530	
2024-25	PARKS & REC	EQUIPMENT	Pool Lane Line Reel	R	\$ 3,000	
2024-25	PARKS & REC	EQUIPMENT	Microphone/Mixer/Amp	R	\$ 400	
2024-25	PARKS & REC	EQUIPMENT	Portable PA System	N	\$ 1,200	
2024-25	PARKS & REC	EQUIPMENT	Floor Scrubber	R	\$ 1,700	
2024-25	PARKS & REC	EQUIPMENT	Deicers for Harbor	R	\$ 3,500	
2024-25	PARKS & REC	EQUIPMENT	Wagons	R	\$ 2,000	
2024-25	PARKS & REC	EQUIPMENT	Harbor Totes	R	\$ 2,500	
2024-25	PARKS & REC	EQUIPMENT	Trash Can Lids	R	\$ 1,500	\$ 19,600
2024-25	PUBLIC SERVICES	OFFICE TECHNOLOGY	Copier with Wide Format Capabilities	R	\$ 3,000	\$ 3,000
2024-25	PUBLIC WORKS	EQUIPMENT	A/C Charge Machine	N	\$ 4,790	
2024-25	PUBLIC WORKS	EQUIPMENT	Coolant Flush Fill Test Machine	N	\$ 2,950	\$ 7,740
						\$ 117,720

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.