GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	Cost Notes	2025-26 RECOMMENDED BUDGET	
ESTIMATED REVENUES							
Dept 000.000							
101-000.000-401.000	CITY TAXES	2,646,687	2,828,679	3,232,000		**3,032,700**	-6.17%
101-000.000-402.000	REFUSE COLLECTION TAXES	397,308	424,217	484,780		**454,700**	-6.20%
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	16,977	(1,983)	3,000		**3,000**	0.00%
101-000.000-414.000	TAX PENALTIES	32,569	39,099				
101-000.000-415.000	MISCELLANEOUS REVENUE	8,416	8,782	15,000		**8,000**	-46.67%
101-000.000-416.000	WORK COMP DIVIDEND REVENUE	7,614		7,000		**7,000**	0.00%
101-000.000-416.001	PROPERTY & LIABLITY DIVIDEND REVENUE	8,845	7,920	10,000		**8,000**	-20.00%
101-000.000-419.000	AT & T LEASE PAYMENTS	43,659	43,405	60,000		**43,000**	-28.33%
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	47,273	46,027	48,000		**45,000**	-6.25%
101-000.000-423.000	WORK COMP REIMBURSEMENT	20,277		20,000			-100.00%
101-000.000-424.000	UNEARNED REVENUE	154,205	12,000				
101-000.000-445.000	PENALITIES AND INTEREST ON TAXES			38,000		**45,000**	18.42%
101-000.000-446.000	INVESTMENT INTEREST	23,004	50,980	120,000		**100,000**	-16.67%
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	92,190	104,538	105,000		**110,300**	5.05%
101-000.000-448.000	INSURANCE REIMBURSEMENT		2,971				
101-000.000-453.000	PA 33 - Special Assessment					**570,000**	
101-000.000-455.000	METRO AUTHORITY-FEE	19,532	18,631	18,000		**18,000**	0.00%
101-000.000-456.000	BUILDING PERMITS	72,900	52,013	80,000		**50,000**	-37.50%
101-000.000-456.283	BONDS FORFEITED/EXPIRED			65,000			-100.00%
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	12,175	9,122	7,500		**7,500**	0.00%
101-000.000-458.000	PLUMBING/HEATING PERMITS	14,205	73,994	20,000		**20,000**	0.00%
101-000.000-459.000	ELECTRICAL PERMITS	11,891	14,634	15,000		**15,000**	0.00%
101-000.000-460.000	LICENSES/REGISTRATIONS & ETC DUE TO CITY	12,405	14,170	12,000		**17,500**	45.83%
101-000.000-461.000	DOG & CAT LICENSES	2,249	3,052	2,000		**500**	-75.00%
101-000.000-465.000	CABLE TV REVENUES	106,071	93,996	110,000		**90,000**	-18.18%
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	2,668	1,974	2,500		**4,000**	60.00%
101-000.000-470.001	DOG PARK REVENUE	185	70				
101-000.000-470.002	COMMUNITY GARDEN REVENUE	670	1,030	500		**500**	0.00%
101-000.000-471.000	DONATIONS-OTHER		200				
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	68,938	75,234	80,000		**90,000**	12.50%
101-000.000-540.000	302 TRAINING FUNDS-REVENUES		1,827	2,150		**2,000**	-6.98%
101-000.000-543.000	FEDERAL/STATE GRANT	14,632	6,598	7,050			-100.00%
101-000.000-545.000	POLICE ACTIVITY - CPE REVENUE		5,500	11,000		**11,000**	0.00%
101-000.000-545.500	POLICE ACTIVITY REIMBURSEMENT			5,585			-100.00%
101-000.000-546.000	POLICE CHARGES FOR SERVICES	18,193	15,107	15,000		**15,000**	0.00%
101-000.000-573.001	LCSA REVENUE	26,586	37,646			**25,000**	
101-000.000-574.000	STATE SHARED REVENUES	500,330	504,840	511,110		**512,425**	0.26%
101-000.000-607.000	FOIA FEES					**250**	
101-000.000-612.000	DISTRICT COURT FINES	79,502	83,068	70,000		**70,000**	0.00%
101-000.000-626.000	COMMUNITY DEVELOPMENT			7,000			-100.00%
101-000.000-627.000	SIDEWALK REVENUES	362,189	369,377	100,000		**80,000**	-20.00%
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	70,212	36,066	30,000		**10,000**	-66.67%
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	32,174		25,000		**35,000**	40.00%
101-000.000-664.000	INTEREST INCOME- LEASES	80,284	78,755	77,000		**77,000**	0.00%
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917	4,917	4,917		**4,917**	0.00%
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000	4,000	4,000		**4,000**	0.00%
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	22,000	131,088	40,000		**35,000**	-12.50%
101-000.000-677.000	ELECTION REIMBURSEMENTS			5,425			-100.00%
101-000.000-681.000	SALE OF ABANDONED PROPERTY	142,700					
101-000.000-682.000	SALE OF FIXED ASSET	14,329	299	6,555			-100.00%
Totals for dept 000.000 -		5,194,961	5,203,843	5,477,072		**5,621,292**	2.63%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		**RECOMMENDED**	
GL NUMBER	DESCRIPTION			BUDGET		**BUDGET**	
TOTAL ESTIMATED REVENUES		5,194,961	5,203,843	5,477,072		**5,621,292**	2.63%
APPROPRIATIONS							
Dept 100.000 - GOVERNMENT SERVICES							
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	40,164	37,904	56,000		**58,000**	3.57%
101-100.000-710.000	UNEMPLOYMENT INSURANCE	52	56	50		**50**	0.00%
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000	209	7,000		**7,000**	0.00%
101-100.000-713.000	MERS CITY CONTRIBUTIONS	50,000	50,000	50,000		**50,000**	0.00%
101-100.000-726.000	OFFICE SUPPLIES	4,889	4,466	6,000		**6,000**	0.00%
101-100.000-732.000	CODE ENFORCEMENT	369,633	1,375	3,000		**3,000**	0.00%
101-100.000-733.000	CASH SHORT/OVER		2,333				
101-100.000-802.000	TAX TRIBUNAL RETURNS	10,366	71	2,000		**1,000**	-50.00%
101-100.000-803.000	MEMBERSHIPS & MEETINGS	7,266	3,550	6,000		**8,500**	41.67%
	Treasurers Associations; Clerk Association; SOCPWA; Municipal Code Association; MML Full Member						
101-100.000-804.000	BUILDING TRADE INSPECTION	63,901	111,512	56,250		**37,500**	-33.33%
101-100.000-805.000	CABLE TELEVISION	51,737	55,694	58,500		**55,500**	-5.13%
	LVTV				48,000		
	MISC				7,500		
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	28,488	24,125	25,000		**43,500**	74.00%
	Oversight/Cleaning Services; Food Service Licenses				25,000		
	Ice Machine				3,500		
	Community Room Chairs				15,000		
101-100.000-810.000	AUDITING & ACCOUNTING	43,845	107,554	84,000		**27,000**	-67.86%
	Maner				22,000		
	Accounting Consulting				5,000		
101-100.000-822.000	TRAINING	9,902	7,869	7,000		**7,000**	0.00%
	Treasurers Conference; Clerks Conference; Code Conference; BS&A Training						
101-100.000-832.000	CITIZEN COMMUNICATION/PR	10,174	800	5,000		**5,000**	0.00%
	Constant Contract (E-Newsletter)				1,100		
	Canva				400		
	Newspaper Postings				2,500		
101-100.000-840.000	LIBRARY PAYMENT	119,938	119,938	185,000		**190,735**	3.10%
101-100.000-848.000	GOVERNMENT OPERATIONS	39,082	53,888	32,500		**40,000**	23.08%
101-100.000-848.001	TECHNOLOGY	57,028	56,463	65,000		**49,500**	-23.85%
	IT Services				20,000		
	CivicPlus				5,500		
	MuniCode				5,000		
	Apptegy (Website)				7,000		
	New Computer (2)				3,000		
	Adobe Pro				1,000		
	Rioch				3,000		
	MISC				5,000		
101-100.000-850.000	TELEPHONE EXPENDITURES	10,723	9,614	15,000		**35,000**	133.33%
	Phone Service				15,000		
	Phone System Upgrade				20,000		
101-100.000-860.000	VEHICLE EXPENSE	502	7,002	5,000		**5,000**	0.00%
101-100.000-880.000	CDBG EXPENDITURES	3,262		2,000		**7,000**	250.00%
101-100.000-882.000	PLANNING/CONSULTING FEES	14,989	12,147	10,000		**52,350**	423.50%
	Retainer & Plan Reviews				20,000		
	Master Plan Update 2026				32,350		
101-100.000-900.000	PRINTING/PUBLICATION COSTS	11,511	19,110	11,000		**11,000**	0.00%
101-100.000-901.000	POSTAGE FEES	5,491	6,632	6,000		**6,000**	0.00%
101-100.000-955.000	MISCELLANEOUS EXPENDITURES		3,040	10,000		**10,000**	0.00%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
	Lexipol Grant Services				7,500		
	Other				2,500		
101-100.000-955.003	ARPA EXPENDITURES	154,205	12,000				
Totals for dept 100.000 - GOVERNMENT SERVICES		1,114,148	707,352	707,300		**715,635**	1.18%
Dept 101.000 - ADMINISTRATION							
101-101.000-701.000	SALARIES FULL-TIME	397,143	501,057	453,440		**400,000**	-11.79%
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	242,629	236,550	294,150		**186,600**	-36.56%
	Active Employees				135,000		
	Retiree				51,600		
101-101.000-716.000	CODE ENFORCEMENT OFFICER		361				
101-101.000-717.000	CODE ENFORCEMENT LEGAL	19,237	16,413	20,000		**20,000**	0.00%
101-101.000-718.000	ELECTIONS	17,118	24,710	50,000		**25,000**	-50.00%
	Nov. 25 Election - Workers, Supplies, Ect.						
101-101.000-719.000	OFFICIALS EXPENSE			5,000		**5,000**	0.00%
	Council Trainings/Conference						
101-101.000-721.000	DATA PROCESING & ASSESSMENTS	36,044	70,719	37,800		**37,500**	-0.79%
101-101.000-722.000	LEGAL SERVICES	53,678	50,808	55,000		**60,000**	9.09%
	Baker Group Retainer				30,000		
	Additional Services (including Labor Attorney)				30,000		
101-101.000-723.000	BOARD OF REVIEW	500	400	600		**600**	0.00%
101-101.000-803.000	MEMBERSHIPS & MEETINGS			2,000		**2,000**	0.00%
	ICMA; MME; APA						
101-101.000-955.000	MISCELLANEOUS EXPENDITURES	53	1,167	9,000		**9,000**	0.00%
	Employee Assistance Program				9,000		
Totals for dept 101.000 - ADMINISTRATION		766,402	902,185	926,990		**745,700**	-19.56%
Dept 201.000 - BUILDING & GROUNDS							
101-201.000-702.000	SALARIES PART-TIME	34,963	28,423	30,000		**30,000**	0.00%
	Custodial						
101-201.000-703.000	EMPLOYEE TAXES & BENEFITS						
101-201.000-920.000	UTILITIES	59,343	73,378	60,000		**85,000**	41.67%
	DTE/Consumers						
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	54,057	34,878	40,000		**40,000**	0.00%
	Pest Control, Mat Cleaning, Cleaning Supplies, HVAC Maintenance, Utility Maintenance, ETC, Elevator				40,000		
101-201.000-930.001	BUILDING - GRANTS	5,359	5,359	5,359		**5,359**	0.00%
101-201.000-936.000	EQUIPMENT MAINTENANCE		52	7,500		**7,500**	0.00%
101-201.000-938.000	PARKING LOT & GROUNDS	4,882	400	5,000		**5,000**	0.00%
101-201.000-970.000	CAPITAL EXPENDITURE			6,000		**25,000**	316.67%
	Community Room Roof				25,000		
Totals for dept 201.000 - BUILDING & GROUNDS		158,604	142,490	153,859		**197,859**	28.60%
Dept 301.000 - PUBLIC SAFETY							
101-301.000-701.000	SALARIES FULL-TIME	792,470	1,022,542	1,050,000		**1,070,000**	1.90%
	8 FT Patrol				690,000		
	Command				200,000		
	Admin				180,000		
101-301.000-702.000	SALARIES PART-TIME	70,915	65,214	50,000		**50,000**	0.00%
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	511,750	556,716	690,000		**589,000**	-14.64%
	Active Employees (Insurance & Taxes)				445,000		
	Retiree Health Care				144,000		
101-301.000-704.000	SALARIES-OVERTIME	37,062	47,898	40,000		**40,000**	0.00%
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106	17,904	37,106		**40,000**	7.80%
101-301.000-710.000	UNEMPLOYMENT INSURANCE	106	106	100		**110**	10.00%
101-301.000-712.000	WORKER'S COMP INSURANCE	14,265	209	14,000		**14,000**	0.00%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		**RECOMMENDED**	
GL NUMBER	DESCRIPTION			BUDGET		**BUDGET**	
101-301.000-726.000	OFFICE SUPPLIES	3,888	4,727	4,000		**6,000**	50.00%
	copy paper, clorox wipes, pens, folders						
	misc. supplies						
	Dymo printer labels, scanners, phone						
	charging cords, binder clips, paper clips						
	post it notes, DVD lables, highlighters						
101-301.000-727.000	ROAD SUPPLIES	2,170	1,877	2,500		**2,500**	0.00%
	Road Flares, PBT Equip, Medical kit,						
	Lock out kits, Thermal ticket paper, Latex						
	gloves, AED pads & batteries						
101-301.000-728.000	EVIDENCE SUPPLIES	536	417	1,000		**1,000**	0.00%
	Latex gloves, Latent print supplies, camera						
	supplies, evidence bags, gun boxes,						
	Evidence tape, DNA supplies						
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	868	1,559	1,500		**1,500**	0.00%
	Copier repairs, printing costs, toner and						
	ink cartridges						
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN		500	500		**1,000**	100.00%
	Trainsfer old documents from Microfishe						
	and microfilm to thumbdrives						
101-301.000-802.000	TAX TRIBUNAL RETURNS		280				
101-301.000-803.000	MEMBERSHIPS & MEETINGS	3,967	2,200	5,500		**5,500**	0.00%
	MLEAC Fee, MI-Deals, IACP, MACP,						
	OCACP, NATA, OAC TAC, MAHN, IAFCI						
	SEMCACP, FBI-LEEDA, TIA, FOP						
101-301.000-821.000	POLICE RESERVES			500		**500**	0.00%
	Uniforms, Training and firearm qualifications						
101-301.000-822.000	TRAINING	13,122	11,786	15,500		**15,500**	0.00%
	Advanced police courses, seminars, and						
	conferences						
	NAAAC, IACP, MACP summer/ winter, MAHN						
	MLEAC, ADMINISTRATIVE ASSIST CONF						
	Taser instructor, ALICE, Team One Armorer						
	Defensive tactics, Baton instructor, EVO						
	CPR/AED/First AID, Diversity						
101-301.000-823.000	FIREARMS TRAINING	8,344	6,551	9,000		**9,000**	0.00%
	AMMO, TARGETS, BACKERS, TARGET						
	SUPPORTS, RANGE RENTAL, FIREARM						
	MAINTENANCE/CLEANING/repair						
	Semi-annual qualifications						
101-301.000-825.000	ANIMAL CONTROL	215		200		**200**	0.00%
	DECEASED ANIMAL REMOVAL						
101-301.000-826.000	COMMUNITY POLICING	65	662	1,100		**1,100**	0.00%
	Thanksgiving dinner, chilli cook off						
	PD swag giveaways						
	Bike Rodeo, Trunk or Treat, touch a truck						
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	822	3,916	2,000		**4,000**	100.00%
	Oakland Community College - State funding						
	Small Agency Advanced Police Training						
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	709,370	736,212	782,150		**817,950**	4.58%
	Southfield Fire Contract				754,950		
	Southfield Dispatch Contract				63,000		
101-301.000-829.000	POLICE UNIFORMS & CLEANING	7,350	10,363	15,000		**15,000**	0.00%
	Outfit new personnel, uniform replacement						
	boot allowance, dry cleaning expenses						
101-301.000-836.000	PRISONER LOCKUP	3,900	6,048			**3,000**	

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
101-301.000-837.000	STATE OF MI LEIN USE			3,000			-100.00%
101-301.000-839.000	CPE - CONTINUED PROFESSIONAL EDUCATION					**2,725**	
	Pilot program through 2026 from the state						
	Police Training / Education						
	PoliceOne Academy on-line training				1,300		
101-301.000-848.001	TECHNOLOGY		15,490	26,900		**25,000**	-7.06%
	Radar unit				3,000		
	2- New computers & install				4,000		
	PowerDMS				5,340		
	Getac cloud storage				7,600		
	When to work scheduling software				400		
	Guardian tracking software				1,200		
101-301.000-850.000	TELEPHONE EXPENDITURES	10,835	8,194	11,000		**11,000**	0.00%
101-301.000-851.000	RADIO COMMUNICATIONS	10,668	10,264	13,500		**14,250**	5.56%
	Clemis / mobile radio expenses						
101-301.000-860.000	VEHICLE EXPENSE	62,345	66,918	47,000		**65,000**	38.30%
	Fleet up keep and Maintenace on 7 vechicles				65,000		
101-301.000-970.000	CAPITAL EXPENDITURE					**72,500**	
	DB car replacement - 2018 (154,000 miles)				35,000		
	Replace flooring in Police Department				15,000		
	Ballistic shields for each patrol car				13,000		
	Axon taser replacement (year 2 of 5)				9,500		
Totals for dept 301.000		2,291,139	2,598,553	2,836,556		**2,877,335**	1.44%
Dept 401.000 - PUBLIC SERVICE							
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	31,540	13,284	20,000		**20,000**	0.00%
101-401.000-860.000	VEHICLE EXPENSE		503	4,000		**4,000**	0.00%
101-401.000-890.000	PARK MAINTENANCE	145	1,428	2,000		**2,000**	0.00%
101-401.000-891.000	TREE MAINTENANCE			10,000		**10,000**	0.00%
101-401.000-892.000	SIDEWALK MAINTENANCE	740,119	114,599				
101-401.000-893.000	MAILBOXES					**500**	
101-401.000-920.000	UTILITIES	30,254	17,638	25,000		**25,000**	0.00%
101-401.000-921.000	CONTRACTUAL SERVICES	117,072	140,800	145,000		**151,000**	4.14%
	Lathrup Services				136,000		
	Engineering				10,000		
	Misc.				5,000		
101-401.000-936.000	EQUIPMENT MAINTENANCE	7,561	2,409	4,000		**4,000**	0.00%
101-401.000-970.000	CAPITAL EXPENDITURE	50,897		58,500		**60,000**	2.56%
	DPS Building Gutters				10,000		
	Backhoe (50%)				50,000		
Totals for dept 401.000 -		977,588	290,661	268,500		**276,500**	2.98%
Dept 501.000 - LEAF COLLECTION							
101-501.000-955.000	MISCELLANEOUS EXPENDITURES		267	1,000		**750**	-25.00%
101-501.000-976.000	ROAD EQUIPMENT MAINTENANCE			750		**1,000**	33.33%
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,213	1,230	7,000		**7,000**	0.00%
Totals for dept 501.000 - LEAF COLLECTION		7,213	1,497	8,750		**8,750**	0.00%
Dept 502.000							
101-502.000-801.001	SOCRRA	369,792	389,374	401,525		**415,578**	3.50%
	SOCRRA 3.5% Increase						
Totals for dept 502.000 -		369,792	389,374	401,525		**415,578**	3.50%
Dept 601.000 - RECREATION							
101-601.000-712.000	WORKER'S COMP INSURANCE	800	209			**750**	
XXXXXXX	CONSULTING					**9,800**	

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
	Recreation Plan Update 2026				9,800		
101-601.000-806.000	ADULT PROGRAMS	102	124	5,000		**3,000**	-40.00%
101-601.000-807.000	BUS TRANSPORTATION		449	1,000		**1,000**	0.00%
101-601.000-811.000	SENIOR ACTIVITIES	193		5,000		**3,000**	-40.00%
101-601.000-812.000	COMMUNITY EVENTS	10,034	3,825	5,000		**10,000**	100.00%
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	11	1,159	5,000		**4,000**	-20.00%
101-601.000-815.000	COMMUNITY GARDEN		495	500		**500**	0.00%
101-601.000-817.000	FITNESS CENTER EXP	147					
101-601.000-843.000	DOG PARK EXPENSES	15		250		**250**	0.00%
101-601.000-884.000	CONCERTS IN THE PARK	442	856	750		**750**	0.00%
101-601.000-970.000	CAPITAL EXPENDITURE					**175,000**	
	Annie Lathrup Fitness Park				175,000		
Totals for dept 601.000 - RECREATION		11,744	7,117	22,500		**208,050**	
Dept 811.000							
101-811.000-970.000	CAPITAL EXPENDITURE	157,924	2,300				
Totals for dept 811.000 -		157,924	2,300				
TOTAL APPROPRIATIONS		5,854,554	5,041,529	5,325,980		**5,445,407**	2.24%
NET OF REVENUES/APPROPRIATIONS - FUND 101		(659,593)	162,314	151,092		**175,885**	16.41%
BEGINNING FUND BALANCE		1,621,725	582,607	745,601	745,601	**745,601**	0.00%
FUND BALANCE ADJUSTMENTS		(379,523)	680				
ENDING FUND BALANCE		582,609	745,601	896,693	745,601	**921,486**	2.76%
Fund 202 - MAJOR ROAD FUND							
ESTIMATED REVENUES							
Dept 702.000							
202-702.000-415.000	MISCELLANEOUS REVENUES			22,332			-100.00%
202-702.000-574.000	STATE SHARED REVENUES	398,304	408,044	410,000		**415,000**	1.22%
202-702.000-640.001	BOND REVENUE	580,350					
202-702.000-665.000	INVESTMENT INTEREST	10,949	17,000			**8,000**	
202-702.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	1,618,420					
Totals for dept 702.000 -		2,608,023	425,044	432,332		**423,000**	-2.16%
TOTAL ESTIMATED REVENUES		2,608,023	425,044	432,332		**423,000**	-2.16%
APPROPRIATIONS							
Dept 702.000							
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	998	604	5,000		**5,000**	0.00%
202-702.000-705.000	SALARIES-ADMIN	6,210	3,967	6,500		**6,750**	3.85%
202-702.000-725.000	PAYING AGENT FEES	250					
202-702.000-810.000	AUDITING & ACCOUNTING	6,500	9,785	7,450		**3,200**	-57.05%
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000	4,000	4,000		**5,000**	25.00%
202-702.000-858.000	ROAD CONSTRUCTION		299,215	220,000			-100.00%
202-702.000-861.000	ROAD MAINTENANCE	3,682	13,593	10,000		**15,000**	50.00%
202-702.000-862.000	ROADSIDE MAINTENANCE	205		1,000		**1,000**	0.00%
202-702.000-864.000	TRAFFIC CONTROLS	18,524	20,300	30,000		**30,000**	0.00%
202-702.000-866.000	SNOW & ICE REMOVAL	2,936	1,649	5,500		**5,500**	0.00%
202-702.000-867.000	EQUIPMENT RENTAL			5,000		**5,000**	0.00%
202-702.000-870.000	FORESTRY	30,483	16,213	30,000		**30,000**	0.00%
202-702.000-921.000	CONTRACTUAL SERVICES	59,591	80,836	70,000		**70,000**	0.00%
202-702.000-970.000	CAPITAL EXPENDITURE		1,320				
202-702.000-999.203	TRANSFER OUT TO LOCAL ROADS			102,500		**100,000**	-2.44%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
Totals for dept 702.000 -		133,379	451,482	496,950		**276,450**	-44.37%
Dept 702.100 - CAPITAL IMP - STREET BOND							
202-702.100-970.000	CAPITAL EXPENDITURE	2,157,424	348,519				
Totals for dept 702.100 - CAPITAL IMP - STREET BOND		2,157,424	348,519				
TOTAL APPROPRIATIONS		2,290,803	800,001	496,950		**276,450**	-44.37%
NET OF REVENUES/APPROPRIATIONS - FUND 202		317,220	(374,957)	(64,618)		**146,550**	-326.79%
BEGINNING FUND BALANCE		952,226	1,269,447	894,491	894,491	**894,491**	0.00%
ENDING FUND BALANCE		1,269,446	894,490	829,873	894,491	**1,041,041**	25.45%
Fund 203 - LOCAL ROAD FUND							
ESTIMATED REVENUES							
Dept 703.000							
203-703.000-415.000	MISCELLANEOUS REVENUE	25,370	33,057			**250,000**	
	MDOT Category B Grant				250,000		
203-703.000-574.000	STATE SHARED REVENUES	186,023	190,820	190,000		**195,000**	2.63%
203-703.000-640.001	BOND REVENUE	431,867					
203-703.000-665.000	INVESTMENT INTEREST	7,008	11,000			**8,000**	
203-703.000-690.202	TRANSFER IN FROM MAJOR ROADS			102,500		**100,000**	-2.44%
203-703.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	1,618,419					
Totals for dept 703.000 -		2,268,687	234,877	292,500		**553,000**	89.06%
TOTAL ESTIMATED REVENUES		2,268,687	234,877	292,500		**553,000**	89.06%
APPROPRIATIONS							
Dept 703.000							
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	998	615	14,000		**5,000**	-64.29%
203-703.000-705.000	SALARIES-ADMIN	6,210	3,967	6,500		**6,750**	3.85%
203-703.000-725.000	PAYING AGENT FEES	250					
203-703.000-810.000	AUDITING & ACCOUNTING	6,500	10,904	3,700		**3,200**	-13.51%
203-703.000-861.000	ROAD MAINTENANCE	162,674	4,505	20,000		**25,000**	25.00%
203-703.000-862.000	ROADSIDE MAINTENANCE	1,457	117	5,000		**5,000**	0.00%
203-703.000-864.000	TRAFFIC CONTROLS	3,673	6,539	10,000		**10,000**	0.00%
203-703.000-866.000	SNOW & ICE REMOVAL	2,937	1,499	5,500		**5,500**	0.00%
203-703.000-867.000	EQUIPMENT RENTAL			2,000		**2,000**	0.00%
203-703.000-868.000	NON-MOTOR FACILITIES			5,000		**5,000**	0.00%
203-703.000-870.000	FORESTRY	30,483	16,213	30,000		**30,000**	0.00%
203-703.000-921.000	CONTRACTUAL SERVICES	59,591	79,406	79,000			-100.00%
203-703.000-970.000	CAPITAL EXPENDITURE					**589,990**	
	Rainbow Circle - Category B Project				589,990		
Totals for dept 703.000 -		274,773	123,765	180,700		**687,440**	280.43%
NET OF REVENUES/APPROPRIATIONS - FUND 202		317,220	(374,957)	(64,618)		**(134,440)**	108.05%
Fund 397 - ROAD MILLAGE BOND FUND							
ESTIMATED REVENUES							
Dept 000.000							
397-000.000-403.000	ROAD BOND DEBT TAXES		633,036	680,000		**688,845**	1.30%
397-000.000-446.000	INVESTMENT INTEREST	93,096	18,580	4,000			-100.00%
397-000.000-510.983	SPECIAL ASSESSMENT-ROAD BOND	618,956					
Totals for dept 000.000 -		712,052	651,616	684,000		**688,845**	0.71%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		**RECOMMENDED**	
GL NUMBER	DESCRIPTION			BUDGET		**BUDGET**	
TOTAL ESTIMATED REVENUES		712,052	651,616	684,000		**688,845**	0.71%
APPROPRIATIONS							
Dept 000.000							
397-000.000-720.000	INTEREST EXPENSE	218,749	201,749	183,000		**250,000**	36.61%
397-000.000-725.000	PAYING AGENT FEES		500				
397-000.000-905.000	BOND PRINCIPAL PAYMENTS	340,000	375,000	405,000		**400,000**	-1.23%
397-000.000-999.202	TRANSFER OUT TO MAJOR ROADS	1,618,420					
397-000.000-999.203	TRANSFER OUT TO LOCAL ROADS	1,618,419					
Totals for dept 000.000 -		3,795,588	577,249	588,000		**650,000**	10.54%
TOTAL APPROPRIATIONS		3,795,588	577,249	588,000		**650,000**	10.54%
NET OF REVENUES/APPROPRIATIONS - FUND 397		(3,083,536)	74,367	96,000			-100.00%
BEGINNING FUND BALANCE		3,083,538	1	74,367	74,367	**74,367**	0.00%
FUND BALANCE ADJUSTMENTS		(1)	(1)				
ENDING FUND BALANCE		1	74,367	170,367	74,367	**74,367**	-56.35%
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY							
ESTIMATED REVENUES							
Dept 000.000							
494-000.000-407.000	TIFA-CAPTURE TAXES	396,236	479,673	410,000		**422,500**	3.05%
494-000.000-410.000	TAX COLLECTED OTHER	37,187	37,337	37,488		**38,000**	1.37%
494-000.000-415.000	MISCELLANEOUS REVENUE	22,364	3,120	23,000		**23,000**	0.00%
494-000.000-446.000	INVESTMENT INTEREST	39,300	49,625	40,000		**40,000**	0.00%
494-000.000-614.000	MUSIC FEST REV		3,025	16,250		**10,000**	-38.46%
494-000.000-615.000	MAIN STREET REVENUES			600			-100.00%
Totals for dept 000.000 -		495,087	572,780	527,338		**533,500**	1.17%
TOTAL ESTIMATED REVENUES		495,087	572,780	527,338		**533,500**	1.17%
APPROPRIATIONS							
Dept 000.000							
494-000.000-701.000	SALARIES FULL-TIME	162,929	172,676	180,000		**130,000**	-27.78%
	Code Enforcement (45%)				27,540		
	DDA Director (90%)				73,440		
	City Administrator (10%)				11,800		
	Finance Director (10%)				11,100		
494-000.000-702.000	SALARIES PART-TIME		4,525	5,000		**28,000**	460.00%
	Changed the FT Special Projects to PT Intern						
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	57,701	66,065	65,000		**40,000**	-38.46%
494-000.000-722.000	LEGAL SERVICES			900		**900**	0.00%
494-000.000-726.000	OFFICE SUPPLIES	507	5,423	3,755		**3,500**	-6.79%
	Adobe Subscription				400		
	Technology				1,000		
	Cell Phone				800		
	Misc. Office Supplies				500		
494-000.000-802.000	TAX TRIBUNAL RETURNS			2,000			-100.00%
494-000.000-810.000	AUDITING & ACCOUNTING	800	14,574	8,900		**2,500**	-71.91%
494-000.000-822.000	TRAINING/MEMBERSHIP	8,575	3,425	7,125		**5,000**	-29.82%
494-000.000-844.000	MAIN STREET PROGRAM	5,524	22,797	28,500		**12,500**	-56.14%
	Corridor Cleanup				500		

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
	Juneteenth				2,000		
	Branding/Swag				2,000		
	Tri-City Partnership/Business Mini-Grant				4,500		
494-000.000-845.000	STREETSCAPING	9,047	17,270	39,000		**20,500**	-47.44%
	Plant Materials				6,000		
	Banners				2,500		
	Holiday Decorations				12,000		
494-000.000-846.000	MUSIC FESTIVAL EXP					**1,000**	
494-000.000-882.000	PLANNING/CONSULTING FEES	15,497	19,909	15,300		**15,300**	0.00%
494-000.000-900.000	PRINTING/PUBLICATION COSTS	972	2,289	2,000		**2,000**	0.00%
494-000.000-901.000	POSTAGE FEES			200		**250**	25.00%
	CAPITAL IMPROVEMENTS					**100,000**	
	Alley Improvements						
494-000.000-933.000	REPAIRS & MAINTENANCE	335,203	23,319	503,980		**64,500**	-87.20%
	Streetlight/DTE				12,500		
	Paradise Gardens Lanscape Maintenance				52,000		
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	1,007	2,219	23,457		**24,000**	2.31%
	Liability Insurance				5,000		
	Flock Safety Cameras				15,000		
	LVTV - DDA Meetings				3,300		
	Misc. Expense				500		
494-000.000-968.001	DEPRECATION INFRASTRUCTURE	29,714	48,766	30,000		**40,000**	33.33%
494-000.000-971.000	SIGN GRANT PROGRAM		15,480	10,000		**10,000**	0.00%
494-000.000-971.001	FACADE GRANT PROGRAM			20,000		**20,000**	0.00%
Totals for dept 000.000 -		627,476	418,737	945,117		**519,950**	-44.99%
TOTAL APPROPRIATIONS		627,476	418,737	945,117		**519,950**	-44.99%
NET OF REVENUES/APPROPRIATIONS - FUND 494		(132,389)	154,043	(417,779)		**13,550**	-103.24%
BEGINNING FUND BALANCE		1,417,080	1,284,694	1,437,734	1,437,734	**1,437,734**	0.00%
FUND BALANCE ADJUSTMENTS			(1,001)				
ENDING FUND BALANCE		1,284,691	1,437,736	1,019,955	1,437,734	**1,451,284**	42.29%
Fund 592 - WATER & SEWER FUND							
ESTIMATED REVENUES							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-415.000	MISCELLANEOUS REVENUES	38,648	41,020	20,000		**20,000**	0.00%
592-536.000-543.000	FEDERAL/STATE GRANTS					**2,459,000**	
	EPA (Talib) CDS Funding				959,000		
	MEDC Funding				1,500,000		
592-536.000-640.000	WATER SERVICE	737,217	719,283	770,000		**823,900**	7.00%
592-536.000-640.001	BOND REVENUE	228,905	229,119	229,000		**229,000**	0.00%
592-536.000-641.000	WATER & SEWER PENALTIES	33,184	28,228	25,000		**30,000**	20.00%
592-536.000-642.000	METER CHARGE REVENUE	69,560	80,663	81,000		**81,000**	0.00%
592-536.000-646.000	TAP-IN FEES			2,100			-100.00%
592-536.000-665.000	INVESTMENT INTEREST	80,857	72,585	20,000		**20,000**	0.00%
Totals for dept 536.000 - WATER DEPARTMENT		1,188,371	1,170,898	1,147,100		**3,662,900**	219.32%
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-415.000	MISCELLANEOUS REVENUES	4,990	2,918				
592-537.000-424.000	UNEARNED REVENUE			213,321			-100.00%
592-537.000-543.000	FEDERAL/STATE GRANTS	130,945	34,525				
592-537.000-641.000	WATER & SEWER PENALTIES	48,565	41,257	40,000		**45,000**	12.50%
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,395,414	1,329,069	1,805,000		**1,931,350**	7.00%
592-537.000-651.000	INDUSTRIAL SURCHARGE	35,787	36,967	42,000		**37,000**	-11.90%

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		**RECOMMENDED**	
GL NUMBER	DESCRIPTION			BUDGET		**BUDGET**	
592-537.000-665.000	INVESTMENT INTEREST	71,567	72,585	20,000		**20,000**	0.00%
Totals for dept 537.000 - SEWER DEPARTMENT		1,687,268	1,517,321	2,120,321		**2,033,350**	-4.10%
TOTAL ESTIMATED REVENUES		2,875,639	2,688,219	3,267,421		**5,696,250**	74.33%
APPROPRIATIONS							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-701.000	SALARIES FULL-TIME	20,093	29,266	49,980		**65,000**	30.05%
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	114,808	101,466	140,000		**120,000**	-14.29%
592-536.000-706.000	OPEB EXPENSE	(274,557)	(322,313)				
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	7,959	6,667	10,550		**11,000**	4.27%
592-536.000-726.000	OFFICE SUPPLIES					**300**	
592-536.000-803.000	MEMBERSHIPS & MEETINGS			2,500		**2,500**	0.00%
592-536.000-810.000	AUDITING & ACCOUNTING	6,500	20,387	10,400		**3,200**	-69.23%
592-536.000-856.000	ADMINISTRATION & ENGINEERING			10,000		**345,000**	3350.00%
	Southfield Phase A Water Main				275,000		
	Southfield Phase B Water Main				60,000		
	Misc.				10,000		
592-536.000-860.000	VEHICLE EXPENSE		7,805				
592-536.000-875.000	PENSION EXPENSE	36,661	(842)	25,000		**25,000**	0.00%
592-536.000-900.000	PRINTING/PUBLICATION COSTS			2,500		**2,500**	0.00%
592-536.000-902.000	BILLING SERVICES	8,272	9,542	10,000		**11,000**	10.00%
592-536.000-921.000	CONTRACTUAL SERVICES	66,961	81,080	78,000		**90,000**	15.38%
592-536.000-935.000	EQUIPMENT REPLACEMENT	1,317	1,273	2,500		**2,500**	0.00%
592-536.000-937.000	WATER SYSTEM MAINTENANCE	67,699	73,635	70,000		**80,000**	14.29%
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917	4,917	5,000		**5,000**	0.00%
592-536.000-944.000	WATER PURCHASES	291,641	270,151	360,000		**384,000**	6.67%
	GLWA & SOCWA Increase 6%						
	SOCWA Flat Rate				74,000		
	SOCWA Water Purchase				310,000		
592-536.000-955.000	MISCELLANEOUS EXPENDITURES	1,522	308				
592-536.000-968.000	DEPRECATION WATER SYSTEM	356,260	394,728			**400,000**	
592-536.000-970.000	CAPITAL EXPENDITURE	10,761	(9,135)			**25,000**	
	Backhoe (25%)				25,000		
592-536.000-974.000	WATER MAIN PROJECT	7,525	13,086	300,000		**2,944,700**	881.57%
	Southfield Phase A Water Main (N)				1,793,000		
	Southfield Phase B Water Main (S)				1,151,700		
Totals for dept 536.000 - WATER DEPARTMENT		728,339	682,021	1,076,430		**4,516,700**	319.60%
Dept 536.100 - WATER DEPARTMENT							
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEMENT	(68,086)	1,499				
Totals for dept 536.100 - WATER DEPARTMENT		(68,086)	1,499				
Dept 536.200 - WATER DEPARTMENT							
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE REPLACE	10,774	(28,395)				
Totals for dept 536.200 - WATER DEPARTMENT		10,774	(28,395)				
Dept 536.300 - WATER DEPARTMENT							
592-536.300-970.000	CAPITAL EXP - WATER METER REPLACE		(6,083)	13,000			-100.00%
Totals for dept 536.300 - WATER DEPARTMENT			(6,083)	13,000			-100.00%
Dept 536.400 - WATER DEPARTMENT							
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	100	7,280				
Totals for dept 536.400 - WATER DEPARTMENT		100	7,280				

		2022-23	2023-24	2024-25	Cost Notes	2025-26	
		ACTIVITY	ACTIVITY	AMENDED		RECOMMENDED	
GL NUMBER	DESCRIPTION			BUDGET		BUDGET	
Dept 536.500 - WATER DEPARTMENT							
592-536.500-970.000	CAPITAL FIRE HYDRANTS		2,279				
Totals for dept 536.500 - WATER DEPARTMENT			2,279				
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-701.000	SALARIES FULL-TIME	20,093	29,266	49,980		**65,000**	30.05%
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	60,569	59,693	48,000		**60,000**	25.00%
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	7,803	6,503	10,550		**10,550**	0.00%
592-537.000-720.000	INTEREST EXPENSE	162,850	140,169	170,200		**140,000**	-17.74%
592-537.000-725.000	PAYING AGENT FEES	1,250	1,290	1,500		**1,650**	10.00%
592-537.000-810.000	AUDITING & ACCOUNTING	6,500	20,387	10,400		**3,200**	-69.23%
592-537.000-856.000	ADMINISTRATION & ENGINEERING			18,000		**36,000**	100.00%
	Cured In Place Engineering				20,000		
	Manhole Instillation				8,000		
	Misc.				8,000		
592-537.000-905.000	BOND PRINCIPAL PAYMENTS			250,000		**335,000**	34.00%
592-537.000-921.000	CONTRACTUAL SERVICES	66,961	100,154	153,000		**160,500**	4.90%
	Lathrup Services				79,000		
	WRC				81,500		
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	175,718	74,612	100,000		**100,000**	0.00%
	Manhole Instillation - Sunde				60,000		
	Oakland Country SRF				40,000		
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,044,422	1,074,726	1,058,000		**1,079,160**	2.00%
	GLWA & EFSD Increase 2%						
592-537.000-945.000	RETENTION TANK-UTIL ELEC	22,205	16,450	20,000		**20,000**	0.00%
592-537.000-946.000	RETENTION TANK UTIL-WATER	6,461	32,045	20,000		**35,000**	75.00%
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,307	1,042	1,200		**1,300**	8.33%
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	1,959	1,476	2,500		**1,000**	-60.00%
592-537.000-949.000	RETENTION TAN GENERATOR FUEL			500		**500**	0.00%
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP	4,115		6,000		**6,000**	0.00%
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	9,078	7,565	9,100		**9,100**	0.00%
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	16,991	17,275	20,000		**20,000**	0.00%
592-537.000-970.000	CAPITAL EXPENDITURE	29,940	330	13,000		**145,000**	1015.38%
	Cured in Place Lining				120,000		
	Backhoe (25%)				25,000		
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	10,761	9,874	15,000		**15,000**	0.00%
Totals for dept 537.000 - SEWER DEPARTMENT		1,648,983	1,592,857	1,976,930		**2,243,960**	13.51%
Dept 537.100 - SEWER DEPARTMENT							
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REPAIRS	103,170					
Totals for dept 537.100 - SEWER DEPARTMENT		103,170					
Dept 537.200 - SEWER DEPARTMENT							
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS		165,768	516,000		**140,000**	-72.87%
Totals for dept 537.200 - SEWER DEPARTMENT			165,768	516,000		**140,000**	-72.87%
TOTAL APPROPRIATIONS		2,423,280	2,417,226	3,582,360		**6,900,660**	92.63%
NET OF REVENUES/APPROPRIATIONS - FUND 592		452,359	270,993	(314,939)		**(1,204,410)**	282.43%
BEGINNING FUND BALANCE		7,901,154	8,329,847	8,600,841	8,600,841	**8,600,841**	0.00%
FUND BALANCE ADJUSTMENTS		(23,666)	(2)				
ENDING FUND BALANCE		8,329,847	8,600,838	8,285,902	8,600,841	**7,396,431**	-10.73%
ESTIMATED REVENUES - ALL FUNDS		14,315,711	9,780,375	10,680,663		**13,515,887**	26.55%
APPROPRIATIONS - ALL FUNDS		17,642,499	9,736,057	11,119,107		**14,339,907**	28.97%

		2022-23	2023-24	2024-25	Cost Notes	**2025-26**	
		ACTIVITY	ACTIVITY	AMENDED		**RECOMMENDED**	
GL NUMBER	DESCRIPTION			BUDGET		**BUDGET**	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(3,326,788)	44,318	(438,444)		**(824,020)**	87.94%
BEGINNING FUND BALANCE - ALL FUNDS		15,777,694	12,047,720	12,091,719	12,091,719	**12,091,719**	0.00%
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(403,188)	(323)				
ENDING FUND BALANCE - ALL FUNDS		12,047,718	12,091,715	11,653,275	12,091,719	**12,091,719**	3.76%