



AGENDA ITEM SUMMARY FORM

MEETING DATE: 6/24/25

PREPARED BY: Linda Kunath, Finance Director/Treasurer

AGENDA ITEM CONTENT: Amendments to FY 2024-25 Budget and Carryforwards to Amend the FY 2025-26 Budget.

AGENDA ITEM SECTION: Reports

BUDGETED AMOUNT:

FUNDS REQUESTED:

FUND:

EXECUTIVE SUMMARY:

The State of Michigan's Budget Law requires that any budget amendments be approved by City Council. The budget amendments are submitted to ensure that the FY 2024-25 and FY 2025-26 Budgets are in compliance with state law. If the City Council concurs with the recommended amendments, the Council should approve the implementation of these amendments and appropriate the necessary funds. This approval requires a majority vote of City Council.

RECOMMENDATION:

If the City Council concurs with the recommended amendments, the Council should approve the implementation of these amendments and appropriate the necessary funds.

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
General Fund (101)						
<u>Revenues</u>						
Property Taxes	\$ 26,125,670	\$ -	\$ -	\$ 140,000	\$ -	\$ 26,265,670
Business Licenses/Permits	553,423	-	-	90,000	-	643,423
Non-Business License/Permits	662,500	-	50,000	50,000	-	762,500
Federal Shared Revenues	125,382	-	625,000	26,638	(600,000)	177,020
State Shared Revenues	7,176,824	-	(227,918)	277,435	(403,200)	6,823,141
Other Governmental Revenues	294,836	-	-	-	-	294,836
County Shared Revenues	38,186	-	22,500	-	-	60,686
SMART Shared Revenues	70,019	-	-	-	-	70,019
Court Revenues	1,743,000	-	-	(318,000)	-	1,425,000
Charges for Services	260,430	-	-	24,000	-	284,430
Sales - Miscellaneous	6,450	-	-	-	-	6,450
Recreation Program Revenues	289,000	-	-	-	-	289,000
Miscellaneous Revenues	2,112,101	-	601,262	380,000	-	3,093,363
Sale of Fixed Assets	97,000	-	-	-	-	97,000
Departmental Charges	821,480	-	-	-	-	821,480
Transfers	2,275,395	-	(1,618,123)	(566,544)	-	90,728
(Contr. To)/Use of Fund Balance	-	2,370,571	2,064,111	130,577	(3,568,663)	996,596
Total Revenues	\$ 42,651,696	\$ 2,370,571	\$ 1,516,832	\$ 234,106	\$ (4,571,863)	\$ 42,201,342
<u>Expenditures</u>						
Mayor & Council	\$ 61,875	\$ -	\$ -	\$ -	\$ -	\$ 61,875
City Manager	413,338	-	-	-	-	413,338
Finance	916,912	-	-	-	-	916,912
City Clerk	448,646	-	-	-	-	448,646
Information Technology	539,590	96,000	63,847	19,516	(220,750)	498,203
Insurance	281,500	-	-	104,248	-	385,748
Board of Review	3,043	-	-	-	-	3,043
General Administration	605,116	26,700	109,151	-	-	740,967
Assessing	245,242	-	-	-	-	245,242
Election	139,284	10,000	18,000	-	-	167,284
DPS-Municipal Building	186,662	-	500,000	-	(620,000)	66,662
Legal	375,000	-	-	-	-	375,000
DPS-Custodial & Maintenance	194,488	-	-	5,000	-	199,488
Human Resources	533,225	-	-	-	-	533,225
District Court	1,741,108	44,680	-	-	(141,505)	1,644,283
Police	14,416,351	502,000	79,120	-	(190,084)	14,807,387
Fire	10,206,231	157,369	41,435	-	(1,347,000)	9,058,035
DPS-Streets	1,348,722	243,747	44,262	-	(165,896)	1,470,835
DPS-Solid Waste	4,368,731	150,000	536,017	-	(1,046,800)	4,007,948
Community Development	1,259,906	15,775	100,000	-	(110,000)	1,265,681
DPS-Recreation	396,436	-	-	-	-	396,436
DPS-Parks	986,164	1,064,300	-	50,000	(676,000)	1,424,464
DPS-Nature Center	-	-	-	-	-	-
DPS-Active Adult Center	476,226	50,000	-	18,000	(46,828)	497,398
Library	997,292	10,000	25,000	-	(7,000)	1,025,292
Pension Obligation Debt Services	1,028,108	-	-	-	-	1,028,108
Transfer Out	482,500	-	-	37,342	-	519,842
Total Expenditures	\$ 42,651,696	\$ 2,370,571	\$ 1,516,832	\$ 234,106	\$ (4,571,863)	\$ 42,201,342

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
Major Streets (202)						
<u>Revenues</u>						
State Shared Revenues	\$ 2,596,466	\$ -	\$ -	\$ -	\$ -	\$ 2,596,466
County Shared Revenues	85,391	-	-	-	-	85,391
Miscellaneous Revenues	-	-	-	-	-	-
Prior Years Fund Balance	(590,848)	992,508	190,000	-	(1,492,508)	(900,848)
Total Revenues	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ (1,492,508)</u>	<u>\$ 1,781,009</u>
<u>Expenditures</u>						
Construction	\$ 1,425,000	\$ 992,508	\$ 190,000	\$ -	\$ (1,492,508)	\$ 1,115,000
Maintenance	149,954	-	-	-	-	149,954
Traffic Services	201,521	-	-	-	-	201,521
Winter Maintenance	204,945	-	-	-	-	204,945
Administration	11,910	-	-	-	-	11,910
County Roads	97,679	-	-	-	-	97,679
Transfers	-	-	-	-	-	-
Total Expenditures	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ (1,492,508)</u>	<u>\$ 1,781,009</u>
Local Streets (203)						
<u>Revenues</u>						
Property Taxes	\$ 2,028,464	\$ -	\$ -	\$ -	\$ -	\$ 2,028,464
State Shared Revenues	1,203,720	-	-	-	-	1,203,720
County Shared Revenues	0	-	-	-	-	-
Miscellaneous Revenue	5,000	-	-	-	-	5,000
Transfers In	0	-	-	-	-	-
Prior Years Fund Balance	(750,914)	-	-	-	-	(750,914)
Total Revenues	<u>\$ 2,486,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,270</u>
<u>Expenditures</u>						
Construction	\$ 1,938,000	\$ -	\$ -	\$ -	\$ -	\$ 1,938,000
Maintenance	319,268	-	-	-	-	319,268
Traffic Services	157,821	-	-	-	-	157,821
Winter Maintenance	60,020	-	-	-	-	60,020
Administration	11,161	-	-	-	-	11,161
Transfers	-	-	-	-	-	-
Total Expenditures	<u>\$ 2,486,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,270</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
<u>Parks Maintenance & Improvement Fund (208)</u>						
<u>Revenues</u>						
Miscellaneous	\$ 45,544	\$ -	\$ -	\$ -	\$ -	\$ 45,544
Prior Years Fund Balance	-	-	-	73,000	-	73,000
Total Revenues	<u>\$ 45,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,000</u>	<u>\$ -</u>	<u>\$ 118,544</u>
<u>Expenditures</u>						
Parks Maintenance & Improvement	\$ 45,544	\$ -	\$ -	\$ 73,000	\$ -	\$ 118,544
Transfers	-	-	-	-	-	-
Total Expenditures	<u>\$ 45,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,000</u>	<u>\$ -</u>	<u>\$ 118,544</u>
<u>Downtown Development Authority (248)</u>						
<u>Revenues</u>						
Property Taxes	\$ 239,521	\$ -	\$ -	\$ -	\$ -	\$ 239,521
State Shared Revenues	40,249	-	-	-	-	40,249
County Shared Revenues	-	-	313,982	-	-	313,982
Miscellaneous Revenue	250	-	-	-	-	250
Prior Years Fund Balance	290,954	-	70,972	-	(725,562)	(363,636)
Transfers In	-	-	-	-	-	-
Total Revenues	<u>\$ 570,974</u>	<u>\$ -</u>	<u>\$ 384,954</u>	<u>\$ -</u>	<u>\$ (725,562)</u>	<u>\$ 230,366</u>
<u>Expenditures</u>						
Downtown Development	\$ 88,246	\$ -	\$ -	\$ -	\$ -	\$ 88,246
Capital Outlay	455,000	-	384,954	-	(725,562)	114,392
Transfers	27,728	-	-	-	-	27,728
Total Expenditures	<u>\$ 570,974</u>	<u>\$ -</u>	<u>\$ 384,954</u>	<u>\$ -</u>	<u>\$ (725,562)</u>	<u>\$ 230,366</u>
<u>Drug Forfeiture Fund (265)</u>						
<u>Revenues</u>						
Other Governmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	250	-	-	-	-	250
Transfers In	-	-	-	-	-	-
Prior Years Fund Balance	39,500	41,879	-	-	-	81,379
Total Revenues	<u>\$ 39,750</u>	<u>\$ 41,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,629</u>
<u>Expenditures</u>						
Vehicle - State, Patrol Vehicles	\$ 39,750	\$ 41,879	\$ -	\$ -	\$ -	\$ 81,629
Total Expenditures	<u>\$ 39,750</u>	<u>\$ 41,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,629</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
<u>Community Improvement Fund (276)</u>						
<u>Revenues</u>						
Federal Shared Revenues	\$ 148,924	\$ -	\$ -	\$ 110,000	\$ -	\$ 258,924
Prior Years Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ 258,924</u>
<u>Expenditures</u>						
Community Development	\$ 148,924	\$ -	\$ -	\$ 110,000	\$ -	\$ 258,924
Total Expenditures	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ 258,924</u>
<u>Special Assessment Revolving (297)</u>						
<u>Revenues</u>						
Use of Fund Balance	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Revenues	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Expenditures</u>						
Construction	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ 27,500
Transfers Out	2,500	-	-	-	-	2,500
Total Expenditures	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Municipal Building Bond (370)</u>						
<u>Revenues</u>						
Transfers In	\$ 482,500	\$ -	\$ -	\$ -	\$ -	\$ 482,500
Total Revenues	<u>\$ 482,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,500</u>
<u>Expenditures</u>						
Debt Service	\$ 482,500	\$ -	\$ -	\$ -	\$ -	\$ 482,500
Total Expenditures	<u>\$ 482,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,500</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
<u>Water & Sewer Fund (592)</u>						
<u>Revenues</u>						
Sales of Water	\$ 5,569,911	\$ -	\$ -	\$ 23,000	\$ -	\$ 5,592,911
Sales of Sewer	7,517,799	-	-	-	-	7,517,799
Charges for Services	45,000	-	-	-	-	45,000
Miscellaneous	143,800	-	-	100,000	-	243,800
Sale of Fixed Assets	12,000	-	-	-	-	12,000
Department Charges	115,000	-	-	-	-	115,000
Transfers	-	-	-	-	-	-
Prior Years Fund Balance	286,744	125,000	32,718	-	(1,115,500)	(671,038)
Total Revenues	<u>\$ 13,690,254</u>	<u>\$ 125,000</u>	<u>\$ 32,718</u>	<u>\$ 123,000</u>	<u>\$ (1,115,500)</u>	<u>\$ 12,855,472</u>
<u>Expenditures</u>						
Sewage Disposal	\$ 4,758,894	\$ -	\$ -	\$ (100,000)	\$ -	\$ 4,658,894
Water Purchased	2,887,346	-	-	(100,000)	-	2,787,346
Water System Maintenance	933,311	-	-	-	-	933,311
Water Tapping & Installation	50,000	-	-	(15,000)	-	35,000
Sewer System Maintenance	675,907	-	-	(30,000)	-	645,907
General Service Building	201,799	-	-	18,000	-	219,799
General Administration	1,586,830	-	-	(150,000)	-	1,436,830
Capital Outlay	2,444,405	125,000	32,718	500,000	(1,115,500)	1,986,623
Debt Administration	151,762	-	-	-	-	151,762
Total Expenditures	<u>\$ 13,690,254</u>	<u>\$ 125,000</u>	<u>\$ 32,718</u>	<u>\$ 123,000</u>	<u>\$ (1,115,500)</u>	<u>\$ 12,855,472</u>
<u>Department of Public Services (650)</u>						
<u>Revenues</u>						
Contributions - General Fund	\$ 791,856	\$ -	\$ -	\$ -	\$ -	\$ 791,856
Contributions - Major Streets	108,389	-	-	-	-	108,389
Contributions - Local Streets	173,312	-	-	-	-	173,312
Contributions - Water/Sewer	1,434,576	-	-	-	-	1,434,576
Prior Years Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 2,508,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,508,133</u>
<u>Expenditures</u>						
Department of Public Services	\$ 2,508,133	\$ -	\$ -	\$ -	\$ -	\$ 2,508,133
Total Expenditures	<u>\$ 2,508,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,508,133</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	6/23/2025 Amendments	6/23/2025 Carryforward	FY 2024-25 Amended Budget
<u>Motor Pool and Equipment Fund (661)</u>						
<u>Revenues</u>						
Contributions - General Fund	\$ 1,092,546	\$ -	\$ -	\$ -	\$ -	\$ 1,092,546
Contributions - Water/Sewer	127,896	-	-	-	-	127,896
Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 1,220,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220,442</u>
<u>Expenditures</u>						
Motorpool	\$ 1,220,442	\$ -	\$ -	\$ -	\$ -	\$ 1,220,442
Total Expenditures	<u>\$ 1,220,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220,442</u>
<u>Chapter 20 Drain Debt Service Fund (870)</u>						
<u>Revenues</u>						
Property Taxes	\$ 223,440	\$ -	\$ -	\$ -	\$ -	\$ 223,440
Total Revenues	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,440</u>
<u>Expenditures</u>						
Services and Charges	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Debt Service	73,440	-	-	-	-	73,440
Total Expenditures	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,440</u>

EXHIBIT A
City of Madison Heights
Explanation of Amendments for FY 2024-25

General Fund Revenues (101)	Explanation	Amount	Account Number
Property Taxes - Delinquent/MTT Tax Refunds	Adjust to Actual	\$ 35,000	101-011-411-0000
Property Taxes - Penalties and Interest	Adjust to Actual	35,000	101-011-445-0000
Property Taxes - Tax Administrative Fees	Adjust to Actual	70,000	101-011-447-0000
Business Licenses/Permits - Marijuana State Payment	Adjust to Actual	20,000	101-014-434-0000
Business Licenses/Permits - Business Licenses/Permits	Adjust to Actual	70,000	101-014-439-0000
Non-Business Licenses/Permits - Other CDD Permits	Adjust to Actual	20,000	101-017-476-4770
Non-Business Licenses/Permits - Construction Permits	Adjust to Actual	30,000	101-017-476-4771
Federal Shared Revenues - FBI Reimbursement	Adjust to Actual	26,638	101-021-676-5454
State Shared Revenues - Training Reimbursement Police	PA 1 Training 3-yr PILOT program	35,461	101-023-543-5623
State Shared Revenues - Presidential Primary	Adjust to Actual	35,439	101-023-558-5710
State Shared Revenues - State Grant - Other	Adjust to Actual	78,457	101-023-558-5710
State Shared Revenues - Metro Act	Adjust to Actual	18,078	101-023-558-5710
State Shared Revenues - Local Community Stabilization	Adjust to Actual	110,000	101-023-558-5710
Court Revenues - Court Fines	Adjust to Actual	(103,000)	101-027-604-1000
Court Revenues - Court Cost City	Adjust to Actual	(215,000)	101-027-604-3000
Charges for Services - Motor Pool Charges	School District Fuel	24,000	101-030-626-6926
Miscellaneous Revenues - Cable Television Revenue	Adjust to Estimated Actual	(120,000)	101-044-477-6704
Miscellaneous Revenues - Interest Earned	Adjust to Estimated Actual	500,000	101-044-665-5000
Transfer In OPEB Trust	Correct net funding amount	(566,544)	101-048-699-0730
Prior Years Fund Balance	Use of Fund Balance	130,577	101-053-692-6970

Total General Fund Revenues \$ 234,106

General Fund Expenditures (101)	Explanation	Amount	Account Number
Information Technology - Computer Services	DUO Fobs and Adobe Licenses	\$ 19,516	101-228-818-3000
Insurance - Insurance and Bonds	Adjust to Actual	104,248	101-236-962-9100
Custodial & Maintenance - Tools & Supplies	Adjust to Actual	5,000	101-267-766-0000
Parks - Improvements	Playground Mulch	50,000	101-752-987-0000
Active Adult Center - Part Time and Seasonal	Additional Part-Time Hours	18,000	101-758-707-0000
Transfers Out - Transfer to DLEF	FBI Funds Transferred to DLEF	37,342	101-965-995-7286

Total General Fund Expenditures \$ 234,106

Park Maintenance Fund Revenues (208)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$ 73,000	248-053-692-6970

Total Park Maintenance Fund Revenues \$ 73,000

Park Maintenance Fund Expenditures (208)	Explanation	Amount	Account Number
Parks - Water	Adjust to Actual	\$ 23,000	248-863-927-0000
Parks - Improvements	Soccer Complex Improvements	50,000	248-863-987-0006

Total Park Maintenance Fund Expenditures \$ 73,000

Community Improvement Fund Revenues (276)	Explanation	Amount	Account Number
Community Improvement - County Block 18	Senior Chore Program	\$ 110,000	276-021-522-6818

Total Community Improvement Fund Revenues \$ 110,000

Community Improvement Fund Expenditures (276)	Explanation	Amount	Account Number
Community Improvement - Contractual Services	Edison Park - Parking Lot Improvements (Dilisio)	\$ 110,000	276-728-818-0000

Total Community Improvement Fund Expenditures \$ 110,000

Water and Sewer Fund Revenues (592)	Explanation	Amount	Account Number
Water Sales - Penalties	Adjust to Actual	\$ 23,000	592-010-632-6120
Miscellaneous Revenues - Interest Earned	Adjust to Estimated Actual	100,000	592-044-665-5000

Total Water and Sewer Fund Revenues \$ 123,000

EXHIBIT A
City of Madison Heights
Explanation of Amendments for FY 2024-25

Water and Sewer Fund Expenditures (592)	Explanation	Amount	Account Number
Sewage Disposal - Sewage Disposal Charges	Adjust to Estimated Actual	\$ (50,000)	592-527-838-0000
Sewage Disposal - Stormwater Charges	Adjust to Estimated Actual	(50,000)	592-527-838-1000
Water & Sewer - Water - Water Purchased	Adjust to Estimated Actual	(100,000)	592-550-770-0000
Water Tapping & Installation - Contractual Services	Adjust to Estimated Actual	(15,000)	592-552-818-0000
Sewer System Maintenance - Contractual Services	Adjust to Estimated Actual	(30,000)	592-560-818-0000
Water - General Service Bldg - Insurance and Bonds	Adjust to Estimated Actual	18,000	592-565-962-9100
Water & Sewer General Admin - Wages-Full-Time	Adjust to Estimated Actual	(50,000)	592-590-706-0000
Water & Sewer General Admin - MERS Pension	Adjust to Estimated Actual	(100,000)	592-590-710-0010
Water & Sewer Capital Outlay	Adjust to Estimated Actual	500,000	592-901-973-1000
Total Water and Sewer Fund Expenditures		<u>\$ 123,000</u>	

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

General Fund (101)	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 27,737,742	\$ -	\$ 27,737,742
Business Licenses/Permits	589,486	-	589,486
Non-Business License/Permits	791,734	-	791,734
Federal Shared Revenues	555,000	600,000	1,155,000
State Shared Revenues	6,188,770	403,200	6,591,970
Other Governmental Revenues	260,610	-	260,610
County Shared Revenues	39,105	-	39,105
SMART Shared Revenues	70,019	-	70,019
Court Revenues	1,552,000	-	1,552,000
Charges for Services	272,180	-	272,180
Sales - Miscellaneous	5,950	-	5,950
Recreation Program Revenues	284,500	-	284,500
Miscellaneous Revenues	2,237,356	-	2,237,356
Sale of Fixed Assets	97,000	-	97,000
Departmental Charges	849,441	-	849,441
Transfers	291,899	-	291,899
(Contr. To)/Use of Fund Balance	436,521	3,568,663	4,005,184
Total Revenues	<u>\$ 42,259,313</u>	<u>\$ 4,571,863</u>	<u>\$ 46,831,176</u>
<u>Expenditures</u>			
Mayor & Council	\$ 64,201	\$ -	\$ 64,201
City Manager	295,902	-	295,902
Finance	929,617	-	929,617
City Clerk	467,141	-	467,141
Information Technology	617,637	220,750	838,387
Insurance	372,490	-	372,490
Board of Review	2,373	-	2,373
General Administration	1,314,624	-	1,314,624
Assessing	247,787	-	247,787
Election	144,538	-	144,538
DPS-Municipal Building	67,384	620,000	687,384
Legal	481,960	-	481,960
DPS-Custodial & Maintenance	200,817	-	200,817
Human Resources	475,684	-	475,684
District Court	1,595,229	141,505	1,736,734
Police	14,457,705	190,084	14,647,789
Fire	10,119,061	1,347,000	11,466,061
DPS-Streets	1,155,660	165,896	1,321,556
DPS-Solid Waste	3,034,292	1,046,800	4,081,092
Community Development	1,266,172	110,000	1,376,172
DPS-Recreation	376,269	-	376,269
DPS-Parks	1,466,171	676,000	2,142,171
DPS-Active Adult Center	574,835	46,828	621,663
Library	1,020,957	7,000	1,027,957
Pension Obligation Debt Services	1,027,707	-	1,027,707
Transfer Out	483,100	-	483,100
Total Expenditures	<u>\$ 42,259,313</u>	<u>\$ 4,571,863</u>	<u>\$ 46,831,176</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

Major Streets (202)	2025-26	2024-25	2025-26
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
State Shared Revenues	\$ 2,715,325	\$ -	\$ 2,715,325
County Shared Revenues	86,086	-	86,086
Miscellaneous Revenues	-	-	-
Prior Years Fund Balance	(626,269)	1,492,508	866,239
Total Revenues	<u>\$ 2,175,142</u>	<u>\$ 1,492,508</u>	<u>\$ 3,667,650</u>

<u>Expenditures</u>			
Construction	\$ 1,525,000	\$ 1,492,508	\$ 3,017,508
Maintenance	166,978	-	166,978
Traffic Services	191,094	-	191,094
Winter Maintenance	192,408	-	192,408
Administration	10,873	-	10,873
County Roads	88,789	-	88,789
Transfers	-	-	-
Total Expenditures	<u>\$ 2,175,142</u>	<u>\$ 1,492,508</u>	<u>\$ 3,667,650</u>

Local Streets (203)	2025-26	2024-25	2025-26
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Property Taxes	\$ 2,104,690	\$ -	\$ 2,104,690
State Shared Revenues	1,250,336	-	1,250,336
County Shared Revenues	-	-	-
Miscellaneous Revenue	50,000	-	50,000
Transfers In	-	-	-
Prior Years Fund Balance	(923,731)	-	(923,731)
Total Revenues	<u>\$ 2,481,295</u>	<u>\$ -</u>	<u>\$ 2,481,295</u>

<u>Expenditures</u>			
Construction	\$ 1,956,000	\$ -	\$ 1,956,000
Maintenance	309,127	-	309,127
Traffic Services	136,147	-	136,147
Winter Maintenance	50,740	-	50,740
Administration	29,281	-	29,281
Transfers	-	-	-
Total Expenditures	<u>\$ 2,481,295</u>	<u>\$ -</u>	<u>\$ 2,481,295</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

<u>Parks Maintenance & Improvement Fund (208)</u>	2025-26	2024-25	2025-26
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Miscellaneous	\$ 48,972	\$ -	\$ 48,972
Prior Years Fund Balance	50,000	-	50,000
Total Revenues	<u>\$ 98,972</u>	<u>\$ -</u>	<u>\$ 98,972</u>
<u>Expenditures</u>			
Parks Maintenance & Improvement	\$ 98,972	\$ -	\$ 98,972
Transfers	-	-	-
Total Expenditures	<u>\$ 98,972</u>	<u>\$ -</u>	<u>\$ 98,972</u>

<u>Downtown Development Authority (248)</u>	2025-26	2024-25	2025-26
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Property Taxes	\$ 254,909	\$ -	\$ 254,909
State Shared Revenues	27,545	-	27,545
County Shared Revenues	-	-	-
Miscellaneous Revenue	500	-	500
Prior Years Fund Balance	(110,789)	725,562	614,773
Transfers In			
Total Revenues	<u>\$ 172,165</u>	<u>\$ 725,562</u>	<u>\$ 897,727</u>
<u>Expenditures</u>			
Downtown Development	\$ 87,766	\$ -	\$ 87,766
Capital Outlay	55,000	725,562	780,562
Transfers	29,399	-	29,399
Total Expenditures	<u>\$ 172,165</u>	<u>\$ 725,562</u>	<u>\$ 897,727</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

<u>Drug Forfeiture Fund (265)</u>	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Other Governmental Revenues	\$ -	\$ -	\$ -
Miscellaneous Revenue	250	-	250
Transfers In	-	-	-
Prior Years Fund Balance	55,250	-	55,250
Total Revenues	<u>\$ 55,500</u>	<u>\$ -</u>	<u>\$ 55,500</u>
<u>Expenditures</u>			
Vehicle - State, Patrol Vehicles	\$ 55,500	\$ -	\$ 55,500
Total Expenditures	<u>\$ 55,500</u>	<u>\$ -</u>	<u>\$ 55,500</u>
<u>Community Improvement Fund (276)</u>	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Federal Shared Revenues	\$ 137,359	\$ -	\$ 137,359
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 137,359</u>	<u>\$ -</u>	<u>\$ 137,359</u>
<u>Expenditures</u>			
Community Development	\$ 137,359	\$ -	\$ 137,359
Total Expenditures	<u>\$ 137,359</u>	<u>\$ -</u>	<u>\$ 137,359</u>
<u>Special Assessment Revolving (297)</u>	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Use of Fund Balance	\$ 32,500	\$ -	\$ 32,500
Total Revenues	<u>\$ 32,500</u>	<u>\$ -</u>	<u>\$ 32,500</u>
<u>Expenditures</u>			
Construction	\$ 30,000	\$ -	\$ 30,000
Transfers Out	2,500	-	2,500
Total Expenditures	<u>\$ 32,500</u>	<u>\$ -</u>	<u>\$ 32,500</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

<u>Municipal Building Bond (370)</u>	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Transfers In	\$ 483,100	\$ -	\$ 483,100
Total Revenues	<u>\$ 483,100</u>	<u>\$ -</u>	<u>\$ 483,100</u>
<u>Expenditures</u>			
Debt Service	\$ 483,100	\$ -	\$ 483,100
Total Expenditures	<u>\$ 483,100</u>	<u>\$ -</u>	<u>\$ 483,100</u>
 <u>Water & Sewer Fund (592)</u>			
	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Sales of Water	\$ 5,938,781	\$ -	\$ 5,938,781
Sales of Sewer	7,935,461	-	7,935,461
Charges for Services	45,000	-	45,000
Miscellaneous	163,800	-	163,800
Sale of Fixed Assets	12,000	-	12,000
Department Charges	115,000	-	115,000
Transfers	-	-	-
Prior Years Fund Balance	148,434	1,115,500	1,263,934
Total Revenues	<u>\$ 14,358,476</u>	<u>\$ 1,115,500</u>	<u>\$ 15,473,976</u>
<u>Expenditures</u>			
Sewage Disposal	\$ 5,013,019	\$ -	\$ 5,013,019
Water Purchased	3,085,036	-	3,085,036
Water System Maintenance	913,120	-	913,120
Water Tapping & Installation	50,000	-	50,000
Sewer System Maintenance	658,198	-	658,198
General Service Building	236,952	-	236,952
General Administration	1,718,628	-	1,718,628
Capital Outlay	2,531,610	1,115,500	3,647,110
Debt Administration	151,913	-	151,913
Total Expenditures	<u>\$ 14,358,476</u>	<u>\$ 1,115,500</u>	<u>\$ 15,473,976</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET FY 2025-26**

Department of Public Services (650)	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Contributions - General Fund	\$ 786,922	\$ -	\$ 786,922
Contributions - Major Streets	63,676	-	63,676
Contributions - Local Streets	129,151	-	129,151
Contributions - Water/Sewer	1,425,637	-	1,425,637
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 2,405,386</u>	<u>\$ -</u>	<u>\$ 2,405,386</u>
<u>Expenditures</u>			
Department of Public Services	\$ 2,405,386	\$ -	\$ 2,405,386
Total Expenditures	<u>\$ 2,405,386</u>	<u>\$ -</u>	<u>\$ 2,405,386</u>
Motor Pool and Equipment Fund (661)	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Contributions - General Fund	\$ 1,164,580	\$ -	\$ 1,164,580
Contributions - Water/Sewer	96,470	-	96,470
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 1,261,050</u>	<u>\$ -</u>	<u>\$ 1,261,050</u>
<u>Expenditures</u>			
Motorpool	\$ 1,261,050	\$ -	\$ 1,261,050
Total Expenditures	<u>\$ 1,261,050</u>	<u>\$ -</u>	<u>\$ 1,261,050</u>
Chapter 20 Drain Debt Service Fund (870)	2025-26 ORIGINAL BUDGET	2024-25 CARRY FORWARD	2025-26 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 223,708	\$ -	\$ 223,708
Total Revenues	<u>\$ 223,708</u>	<u>\$ -</u>	<u>\$ 223,708</u>
<u>Expenditures</u>			
Services and Charges	\$ 150,000	\$ -	\$ 150,000
Debt Service	73,708	-	73,708
Total Expenditures	<u>\$ 223,708</u>	<u>\$ -</u>	<u>\$ 223,708</u>

EXHIBIT B
City of Madison Heights
Explanation of Carryforwards from FY 2024-25 to FY 2025-26

General Fund Revenues (101)	Explanation	Amount	Account Number
Federal Shared Revenues - Federal Grant - Other	Energy Future Grant and Senior Chore Grant	\$ 600,000	101-021-528-5288
State Shared Revenues - State Recycling Grant	Recycling Carts Grant	403,200	101-023-552-5765
Prior Years Fund Balance	Use of Fund Balance	3,568,663	101-053-692-6970

Total General Fund Revenues \$ 4,571,863

General Fund Expenditures (101)	Explanation	Amount	Account Number
Information Technology - Computer Equipment	Phone System Upgrade (Phase 1 of 2)	\$ 93,750	101-228-982-0000
Information Technology - Computer Equipment	Network Equipment Update	98,000	101-228-982-0000
Information Technology - Computer Equipment	Storage Area Network	29,000	101-228-982-0000
DPS Municipal Building - Contractual Services - Federal	Energy Future Grant	500,000	101-265-818-0044
DPS Municipal Building - Improvements	Security Additions	20,000	101-265-987-0000
DPS Municipal Building - Improvements	Parking Lot Repairs (Phase 1)	100,000	101-265-987-0000
Court - Machinery and Equipment	Security Equipment	14,825	101-286-982-0000
Court - Machinery and Equipment	Security Equipment	42,000	101-286-982-0000
Court - Furniture	Office Furniture & Lobby Seating	40,000	101-286-981-5000
Court - Improvements	Carpet & Building Upgrades	44,680	101-286-982-0000
Police - Tools & Supplies	Up Fitting SRO Vehicle	30,000	101-301-766-0000
Police - Machinery & Equipment	Taser 7	26,084	101-301-982-0000
Police - Improvements	Communications Conduit Reroute	25,000	101-301-987-0000
Police - Improvements	Carpet Replacement	65,000	101-301-987-0000
Police - Improvements	Police Reserve Locker Replacement	9,000	101-301-987-0000
Police - Improvements	Police VCT Flooring Lower Level	25,000	101-301-987-0000
Police - Improvements	Police Reserve Station Renovation	10,000	101-301-987-0000
Fire - Machinery and Equipment	Fire Hose	7,000	101-336-982-0000
Fire - Vehicles	Quint Phase Funding	1,200,000	101-336-985-0000
Fire Department - Improvements	Fire Station 1 - HVAC Replacement (Accumulated Funding)	120,000	101-336-987-0000
Fire Department - Improvements	Fire Station 1 - Carpeting Replacement	20,000	101-336-987-0000
Streets - Contractual Services	Safe Streets For All Grant, Local Match	64,896	101-446-818-0000
Streets - Machinery	Brine Making Equipment	101,000	101-446-982-0000
Solid Waste - Improvements	Trash Carts	540,000	101-528-987-0000
Solid Waste - Improvements	Recycle Carts	506,800	101-528-987-0000
Community Development - Contractual Services	Senior Chore OLHSA Grant	100,000	101-728-818-0000
Community Development - Contractual Engineering	Engineering Standards Development	10,000	101-728-818-0060
Parks - Contractual Services	Master Planning Update	15,000	101-752-818-0000
Parks - Improvements	Rosie's - Backstop Fence	75,000	101-752-987-0000
Parks - Improvements	Rosie's - Field Rehabilitation	30,000	101-752-987-0000
Parks - Improvements	Ballfield Lighting Upgrades (Accumulated Funding)	500,000	101-752-987-0000
Parks - Improvements	Rosie's - Gardenia Parking Lot (Accumulated Funding)	56,000	101-752-987-0000
Active Adult Center - Vehicles	Senior Van #469	46,828	101-758-985-0000
Library - Improvements	Acoustic Project	7,000	101-790-987-0000

Total General Fund Expenditures \$ 4,571,863

EXHIBIT B
City of Madison Heights
Explanation of Carryforwards from FY 2024-25 to FY 2025-26

Major Streets Fund Revenues (202)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$1,492,508	202-053-692-6970

Total Major Streets Fund Revenues \$ 1,492,508

Major Streets Fund Expenditures (202)	Explanation	Amount	Account Number
Construction - John R Overlay 11 Mile to 12 1/2	John R Overlay (Accumulated Funding)	\$1,492,508	202-450-988-0443

Total Major Streets Fund Expenditures \$ 1,492,508

DDA Fund Revenues (248)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$ 725,562	248-053-692-6970

Total DDA Fund Revenues \$ 725,562

DDA Fund Expenditures (248)	Explanation	Amount	Account Number
DDA - 11 Mile/John R Road Improvement	Streetscaping Projects (SEMCOG Grant Match)	\$ 725,562	248-863-987-0006

Total DDA Fund Expenditures \$ 725,562

Water and Sewer Fund Revenues (592)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$1,115,500	592-053-692-6970

Total Water and Sewer Fund Revenues \$ 1,115,500

Water and Sewer Fund Expenditures (592)	Explanation	Amount	Account Number
Capital Outlay - Water Main	Rowland WMP	\$ 256,000	592-901-973-1000
Capital Outlay - Sewer Rehab	Sewer Repairs (Accumulated Funding)	375,000	592-901-973-2000
Capital Outlay - Machinery	DPS Generator	50,000	592-901-982-0000
Capital Outlay - Improvements	DPS HVAC System	300,000	592-901-987-0000
Capital Outlay - Improvements	DPS Security Improvements	20,000	592-901-987-0000
Capital Outlay - Improvements	DPS Fiber cabling (Phase 1 of 2)	50,000	592-901-987-0000
Capital Outlay - Improvements	Phone System Upgrade (Phase 1 of 2)	31,500	592-901-987-0000
Capital Outlay - Improvements	Network Equipment Update	33,000	592-901-987-0000

Total Water and Sewer Fund Expenditures \$ 1,115,500