



## AGENDA ITEM SUMMARY FORM

**MEETING DATE:** 6/22/26

**PREPARED BY:** Linda Kunath, Finance Director/Treasurer

**AGENDA ITEM CONTENT:** Amendments to FY 2025-26 Budget and Carryforwards to Amend the FY 2026-27 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 2025-26 and FY 2026-27 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 2025-26**

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<b>General Fund (101)</b>						
<u>Revenues</u>						
Property Taxes	\$ 27,737,742	\$ -	\$ -	\$ 163,700	\$ -	\$ 27,901,442
Business Licenses/Permits	589,486	-	-	67,000	-	656,486
Non-Business License/Permits	791,734	-	-	180,000	-	971,734
Federal Shared Revenues	555,000	600,000	-	(1,025,000)	(73,150)	56,850
State Shared Revenues	6,188,770	403,200	(131,415)	250,319	-	6,710,874
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	-	-	(200,000)	-	1,352,000
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	-	118,580	600,000	-	2,955,936
Sale of Fixed Assets	97,000	-	-	-	-	97,000
Departmental Charges	849,441	-	-	-	-	849,441
Transfers	291,899	-	20,000	-	-	311,899
(Contr. To)/Use of Fund Balance	436,521	3,568,663	588,037	(508,369)	(1,481,300)	2,603,552
<b>Total Revenues</b>	<b>\$ 42,259,313</b>	<b>\$ 4,571,863</b>	<b>\$ 595,202</b>	<b>\$ (472,350)</b>	<b>\$ (1,554,450)</b>	<b>\$ 45,399,578</b>
<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	97,150	-	(202,100)	733,437
Insurance	372,490	-	-	12,650	-	385,140
Board of Review	2,373	-	-	-	-	2,373
General Administration	1,314,624	-	30,000	-	-	1,344,624
Assessing	247,787	-	-	-	-	247,787
Election	144,538	-	25,573	-	-	170,111
DPS-Municipal Building	67,384	620,000	-	(500,000)	(120,000)	67,384
Legal	481,960	-	-	-	-	481,960
DPS-Custodial & Maintenance	200,817	-	-	15,000	-	215,817
Human Resources	475,684	-	-	-	-	475,684
District Court	1,595,229	141,505	-	-	(12,000)	1,724,734
Police	14,457,705	190,084	109,815	-	(156,000)	14,601,604
Fire	10,119,061	1,347,000	236,169	-	(595,200)	11,107,030
DPS-Streets	1,155,660	165,896	88,611	-	(146,150)	1,264,017
DPS-Solid Waste	3,034,292	1,046,800	-	-	(85,000)	3,996,092
Community Development	1,266,172	110,000	-	-	(28,000)	1,348,172
DPS-Recreation	376,269	-	-	-	-	376,269
DPS-Parks	1,466,171	676,000	7,884	-	(210,000)	1,940,055
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
<b>Total Expenditures</b>	<b>\$ 42,259,313</b>	<b>\$ 4,571,863</b>	<b>\$ 595,202</b>	<b>\$ (472,350)</b>	<b>\$ (1,554,450)</b>	<b>\$ 45,399,578</b>
<b>Major Streets (202)</b>						
<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	-	250,000	(600,000)	516,239
<b>Total Revenues</b>	<b>\$ 2,175,142</b>	<b>\$ 1,492,508</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ (600,000)</b>	<b>\$ 3,317,650</b>

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

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<u>Expenditures</u>						
Construction	\$ 1,525,000	\$ 1,492,508	\$ -	\$ 250,000	\$ (600,000)	\$ 2,667,508
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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,175,142</b>	<b>\$ 1,492,508</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ (600,000)</b>	<b>\$ 3,317,650</b>

**Local Streets (203)**

<u>Revenues</u>						
Property Taxes	\$ 2,104,690	\$ -	\$ -	\$ -	\$ -	\$ 2,104,690
State Shared Revenues	1,250,336	-	151,295	-	-	1,401,631
County Shared Revenues	-	-	-	-	-	-
Miscellaneous Revenue	50,000	-	-	-	-	50,000
Transfers In	-	-	-	-	-	-
Prior Years Fund Balance	(923,731)	-	(151,295)	767,000	-	(308,026)
<b>Total Revenues</b>	<b>\$ 2,481,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 767,000</b>	<b>\$ -</b>	<b>\$ 3,248,295</b>

<u>Expenditures</u>						
Construction	\$ 1,956,000	\$ -	\$ -	\$ 767,000	\$ -	\$ 2,723,000
Maintenance	309,127	-	-	-	-	309,127
Traffic Services	136,147	-	-	-	-	136,147
Winter Maintenance	50,740	-	-	-	-	50,740
Administration	29,281	-	-	-	-	29,281
Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,481,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 767,000</b>	<b>\$ -</b>	<b>\$ 3,248,295</b>

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

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<b><u>Parks Maintenance &amp; Improvement Fund (208)</u></b>						
<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>\$ -</u>	<u>\$ -</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,972</u>
<b><u>Downtown Development Authority (248)</u></b>						
<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 897,727</u>
<b><u>Drug Forfeiture Fund (265)</u></b>						
<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>\$ -</u>	<u>\$ -</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,500</u>

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

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<b><u>Community Improvement Fund (276)</u></b>						
<u>Revenues</u>						
Federal Shared Revenues	\$ 137,359	\$ -	\$ -	\$ 42,000	\$ -	\$ 179,359
Prior Years Fund Balance	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 137,359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 179,359</b>
<u>Expenditures</u>						
Community Development	\$ 137,359	\$ -	\$ -	\$ 42,000	\$ -	\$ 179,359
<b>Total Expenditures</b>	<b>\$ 137,359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 179,359</b>
<b><u>Special Assessment Revolving (297)</u></b>						
<u>Revenues</u>						
Use of Fund Balance	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ 32,500
<b>Total Revenues</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,500</b>
<u>Expenditures</u>						
Construction	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Transfers Out	2,500	-	-	-	-	2,500
<b>Total Expenditures</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,500</b>
<b><u>Municipal Building Bond (370)</u></b>						
<u>Revenues</u>						
Transfers In	\$ 483,100	\$ -	\$ -	\$ -	\$ -	\$ 483,100
<b>Total Revenues</b>	<b>\$ 483,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 483,100</b>
<u>Expenditures</u>						
Debt Service	\$ 483,100	\$ -	\$ -	\$ -	\$ -	\$ 483,100
<b>Total Expenditures</b>	<b>\$ 483,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 483,100</b>

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

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<b>Water &amp; Sewer Fund (592)</b>						
<u>Revenues</u>						
Sales of Water	\$ 5,938,781	\$ -	\$ -	\$ 470,000	\$ -	\$ 6,408,781
Sales of Sewer	7,935,461	-	-	100,000	-	8,035,461
Charges for Services	45,000	-	-	-	-	45,000
Miscellaneous	163,800	-	-	40,000	-	203,800
Sale of Fixed Assets	12,000	-	-	-	-	12,000
Department Charges	115,000	-	-	-	-	115,000
Transfers	-	-	-	-	-	-
Prior Years Fund Balance	148,434	1,115,500	20,000	(135,000)	(1,543,750)	(394,816)
<b>Total Revenues</b>	<b>\$ 14,358,476</b>	<b>\$ 1,115,500</b>	<b>\$ 20,000</b>	<b>\$ 475,000</b>	<b>\$ (1,543,750)</b>	<b>\$ 14,425,226</b>
<u>Expenditures</u>						
Sewage Disposal	\$ 5,013,019	\$ -	\$ -	\$ -	\$ -	\$ 5,013,019
Water Purchased	3,085,036	-	-	-	-	3,085,036
Water System Maintenance	913,120	-	-	400,000	-	1,313,120
Water Tapping & Installation	50,000	-	-	75,000	-	125,000
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	-	-	(1,543,750)	2,103,360
Debt Administration	151,913	-	-	-	-	151,913
Transfers	-	-	20,000	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 14,358,476</b>	<b>\$ 1,115,500</b>	<b>\$ 20,000</b>	<b>\$ 475,000</b>	<b>\$ (1,543,750)</b>	<b>\$ 14,425,226</b>
<b>Department of Public Services (650)</b>						
<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	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,405,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,405,386</b>
<u>Expenditures</u>						
Department of Public Services	\$ 2,405,386	\$ -	\$ -	\$ -	\$ -	\$ 2,405,386
<b>Total Expenditures</b>	<b>\$ 2,405,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,405,386</b>

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

	FY 2025-26 Adopted Budget	FY 2024-25 Carryforward	Prior Approved Amendments	6/22/2026 Amendments	6/22/2026 Carryforward	FY 2025-26 Amended Budget
<b><u>Motor Pool and Equipment Fund (661)</u></b>						
<u>Revenues</u>						
Contributions - General Fund	\$ 1,164,580	\$ -	\$ -	\$ -	\$ -	\$ 1,164,580
Contributions - Water/Sewer	96,470	-	-	-	-	96,470
Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 1,261,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,261,050</u>
<b><u>Chapter 20 Drain Debt Service Fund (870)</u></b>						
<u>Revenues</u>						
Property Taxes	\$ 223,708	\$ -	\$ -	\$ -	\$ -	\$ 223,708
Total Revenues	<u>\$ 223,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,708</u>

**EXHIBIT A**  
**City of Madison Heights**  
**Explanation of Amendments for FY 2025-26**

<b>General Fund Revenues (101)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Property Taxes - Tax Administrative Fees	Adjust to Actual	\$ 37,100	101-011-447-0000
Property Taxes - PPT Reimbursement	Adjust to Actual	126,600	101-011-573-4172
Business Licenses/Permits	Adjust to Estimated Actual	67,000	101-014-476-4570
Non-Business Licenses/Permits - Construction Permits	Adjust to Estimated Actual	180,000	101-017-476-4771
Federal Shared Revenues - Federal Grant - Other	Energy Futures Grant Canceled	(500,000)	101-021-528-5288
Federal Shared Revenues - Federal Grant - Other	HUD Grant Recorded in Fund 272	(525,000)	101-021-528-5288
State Shared Revenues - State Grant - Public Safety	State Revenue Sharing for Police	70,000	101-023-543-0000
State Shared Revenues - State Grant - Other	State Small Business Taxpayer Exemption Reimbursement	102,370	101-023-569-5766
State Shared Revenues - Local Community Stabilization	Adjust to Actual	155,174	101-023-573-0000
State Shared Revenues - Sales Tax Constitutional	Adjust to Estimated Actual	(77,225)	101-023-574-5752
Court Revenues - Court Fines	Adjust to Actual	(35,000)	101-027-604-1000
Court Revenues - Court Cost City	Adjust to Actual	(125,000)	101-027-604-3000
Court Revenues - Probation Oversight	Adjust to Actual	(40,000)	101-027-607-6045
Miscellaneous Revenues - Interest Earned	Adjust to Estimated Actual	600,000	101-044-665-5000
Prior Years Fund Balance	Use of Fund Balance	(508,369)	101-053-692-6970
Total General Fund Revenues		<u>\$ (472,350)</u>	

<b>General Fund Expenditures (101)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Insurance - Insurance and Bonds	Adjust to Actual	\$ 12,650	101-236-962-9100
Municipal Building - Contractual Services - Federal	Energy Futures Grant Canceled	(500,000)	101-265-818-0044
Custodial and Maintenance - Contractual Services	Court Building EIFS and Doorway Repairs	15,000	101-267-818-0000
Total General Fund Expenditures		<u>\$ (472,350)</u>	

<b>Major Streets Fund Revenues (202)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Prior Years Fund Balance	Use of Fund Balance	\$ 250,000	202-053-692-6970
Total Major Streets Fund Revenues		<u>\$ 250,000</u>	

<b>Major Streets Fund Expenditures (202)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Construction - 11 Mile Sectional	Adjust to Actual	\$ 250,000	202-450-989-0025
Total Major Streets Fund Expenditures		<u>\$ 250,000</u>	

<b>Local Streets Revenues (203)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Prior Years Fund Balance	Use of Fund Balance	\$ 767,000	203-053-692-6970
Total Local Streets Revenues		<u>\$ 767,000</u>	

<b>Local Streets Expenditures (203)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
R-3 Alger, Diesing to 12 Mile	Adjust to Actual	\$ 100,000	203-450-989-0654
R-3 Delton, 11 Mile to University	Adjust to Actual	332,000	203-450-989-0655
R-3 Osmun, 11 Mile to University	Adjust to Actual	335,000	203-450-989-0658
Total Local Streets Expenditures		<u>\$ 767,000</u>	

**EXHIBIT A**  
**City of Madison Heights**  
**Explanation of Amendments for FY 2025-26**

<b>Community Improvement Revenues (276)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
County Block 18	Adjust to Actual	\$ 42,000	276-021-522-6818
Total Local Streets Revenues		<u>\$ 42,000</u>	

<b>Community Improvement Expenditures (276)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Community Development - Contractual Services	Adjust to Actual	\$ 42,000	276-728-818-0000
Total Local Streets Expenditures		<u>\$ 42,000</u>	

<b>Water and Sewer Fund Revenues (592)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Water Sales - Penalties	Adjust to Estimated Actual	\$ 100,000	592-010-632-6120
Water Sales - Residential Water Sales	Adjust to Estimated Actual	300,000	592-010-642-6430
Water Sales - Commercial Water Sales	Adjust to Estimated Actual	70,000	592-010-642-6440
Sewage Disposal - Sewage Disposal Charges	Adjust to Estimated Actual	100,000	592-020-630-6115
Miscellaneous Revenue - Interest Earned	Adjust to Estimated Actual	40,000	592-044-665-5000
Prior Years Fund Balance	Use of Fund Balance	(135,000)	592-053-692-6970
Total Water and Sewer Fund Revenues		<u>\$ 475,000</u>	

<b>Water and Sewer Fund Expenditures (592)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Water System Maintenance - Contractual Services	Watermain Breaks	\$ 400,000	592-551-818-0000
General Service Building - Insurance and Bonds	Adjust to Actual	75,000	592-565-962-9100
Total Water and Sewer Fund Expenditures		<u>\$ 475,000</u>	

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

<b>General Fund (101)</b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<b>Revenues</b>			
Property Taxes	\$ 28,362,187	\$ -	\$ 28,362,187
Business Licenses/Permits	635,800	-	635,800
Non-Business License/Permits	796,500	-	796,500
Federal Shared Revenues	30,000	73,150	103,150
State Shared Revenues	6,012,620	-	6,012,620
Other Governmental Revenues	245,048	-	245,048
County Shared Revenues	38,186	-	38,186
SMART Shared Revenues	70,019	-	70,019
Court Revenues	1,567,000	-	1,567,000
Charges for Services	308,680	-	308,680
Sales - Miscellaneous	10,200	-	10,200
Recreation Program Revenues	343,200	-	343,200
Miscellaneous Revenues	2,908,356	-	2,908,356
Sale of Fixed Assets	67,500	-	67,500
Departmental Charges	971,253	-	971,253
Transfers	529,936	-	529,936
(Contr. To)/Use of Fund Balance	427,833	1,481,300	1,909,133
<b>Total Revenues</b>	<b>\$ 43,324,318</b>	<b>\$ 1,554,450</b>	<b>\$ 44,878,768</b>
<b>Expenditures</b>			
Mayor & Council	\$ 67,834	\$ -	\$ 67,834
City Manager	305,911	-	305,911
Finance	1,025,338	-	1,025,338
City Clerk	456,513	-	456,513
Information Technology	495,199	202,100	697,299
Insurance	396,660	-	396,660
Board of Review	2,373	-	2,373
General Administration	1,490,116	-	1,490,116
Assessing	273,944	-	273,944
Election	270,950	-	270,950
DPS-Municipal Building	67,631	120,000	187,631
Legal	457,000	-	457,000
DPS-Custodial & Maintenance	209,902	-	209,902
Human Resources	487,185	-	487,185
District Court	1,641,870	12,000	1,653,870
Police	14,694,943	156,000	14,850,943
Fire	10,232,152	595,200	10,827,352
DPS-Streets	1,162,405	146,150	1,308,555
DPS-Solid Waste	3,235,924	85,000	3,320,924
Community Development	1,352,308	28,000	1,380,308
DPS-Recreation	434,400	-	434,400
DPS-Parks	1,345,450	210,000	1,555,450
DPS-Active Adult Center	623,989	-	623,989
Library	1,085,527	-	1,085,527
Pension Obligation Debt Services	1,025,494	-	1,025,494
Transfer Out	483,300	-	483,300
<b>Total Expenditures</b>	<b>\$ 43,324,318</b>	<b>\$ 1,554,450</b>	<b>\$ 44,878,768</b>

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

<b>Major Streets (202)</b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
State Shared Revenues	\$ 2,758,356	\$ -	\$ 2,758,356
County Shared Revenues	86,595	-	86,595
Miscellaneous Revenues	-	-	-
Prior Years Fund Balance	(845,993)	600,000	(245,993)
<b>Total Revenues</b>	<b>\$ 1,998,958</b>	<b>\$ 600,000</b>	<b>\$ 2,598,958</b>
<u>Expenditures</u>			
Construction	\$ 1,375,000	\$ 600,000	\$ 1,975,000
Maintenance	167,986	-	167,986
Traffic Services	161,994	-	161,994
Winter Maintenance	192,830	-	192,830
Administration	11,191	-	11,191
County Roads	89,957	-	89,957
Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,998,958</b>	<b>\$ 600,000</b>	<b>\$ 2,598,958</b>
<u>Local Streets (203)</u>			
	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 2,174,735	\$ -	\$ 2,174,735
State Shared Revenues	2,573,724	-	2,573,724
County Shared Revenues	-	-	-
Miscellaneous Revenue	75,000	-	75,000
Transfers In	-	-	-
Prior Years Fund Balance	(1,484,628)	-	(1,484,628)
<b>Total Revenues</b>	<b>\$ 3,338,831</b>	<b>\$ -</b>	<b>\$ 3,338,831</b>
<u>Expenditures</u>			
Construction	\$ 2,828,000	\$ -	\$ 2,828,000
Maintenance	311,509	-	311,509
Traffic Services	138,638	-	138,638
Winter Maintenance	51,126	-	51,126
Administration	9,558	-	9,558
Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,338,831</b>	<b>\$ -</b>	<b>\$ 3,338,831</b>

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

<b><u>Parks Maintenance &amp; Improvement Fund (208)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Miscellaneous	\$ 46,000	\$ -	\$ 46,000
Prior Years Fund Balance	17,887	-	17,887
<b>Total Revenues</b>	<b>\$ 63,887</b>	<b>\$ -</b>	<b>\$ 63,887</b>
<u>Expenditures</u>			
Parks Maintenance & Improvement	\$ 63,887	\$ -	\$ 63,887
Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 63,887</b>	<b>\$ -</b>	<b>\$ 63,887</b>
<b><u>Downtown Development Authority (248)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 264,221	\$ -	\$ 264,221
State Shared Revenues	26,810	-	26,810
County Shared Revenues	-	-	-
Miscellaneous Revenue	500	-	500
Prior Years Fund Balance	(84,702)	-	(84,702)
Transfers In	-	-	-
<b>Total Revenues</b>	<b>\$ 206,829</b>	<b>\$ -</b>	<b>\$ 206,829</b>
<u>Expenditures</u>			
Downtown Development	\$ 91,560	\$ -	\$ 91,560
Capital Outlay	85,000	-	85,000
Transfers	30,269	-	30,269
<b>Total Expenditures</b>	<b>\$ 206,829</b>	<b>\$ -</b>	<b>\$ 206,829</b>
<b><u>Drug Forfeiture Fund (265)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Other Governmental Revenues	\$ 24,000	\$ -	\$ 24,000
Miscellaneous Revenue	500	-	500
Transfers In	-	-	-
Prior Years Fund Balance	37,000	-	37,000
<b>Total Revenues</b>	<b>\$ 61,500</b>	<b>\$ -</b>	<b>\$ 61,500</b>
<u>Expenditures</u>			
Vehicle - State, Patrol Vehicles	\$ 61,500	\$ -	\$ 61,500
<b>Total Expenditures</b>	<b>\$ 61,500</b>	<b>\$ -</b>	<b>\$ 61,500</b>

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

<b><u>Community Improvement Fund (276)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Federal Shared Revenues	\$ 153,311	\$ -	\$ 153,311
Prior Years Fund Balance	-	-	-
<b>Total Revenues</b>	<b>\$ 153,311</b>	<b>\$ -</b>	<b>\$ 153,311</b>
<u>Expenditures</u>			
Community Development	\$ 153,311	\$ -	\$ 153,311
<b>Total Expenditures</b>	<b>\$ 153,311</b>	<b>\$ -</b>	<b>\$ 153,311</b>
<b><u>Special Assessment Revolving (297)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Miscellaneous Revenue	\$ 2,500		\$ 2,500
Special Assessment Revenue	2,459		2,459
Use of Fund Balance	27,541	-	27,541
<b>Total Revenues</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ 32,500</b>
<u>Expenditures</u>			
Construction	\$ 30,000	\$ -	\$ 30,000
Transfers Out	2,500	-	2,500
<b>Total Expenditures</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ 32,500</b>
<b><u>Municipal Building Bond (370)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Transfers In	\$ 483,300	\$ -	\$ 483,300
<b>Total Revenues</b>	<b>\$ 483,300</b>	<b>\$ -</b>	<b>\$ 483,300</b>
<u>Expenditures</u>			
Debt Service	\$ 483,300	\$ -	\$ 483,300
<b>Total Expenditures</b>	<b>\$ 483,300</b>	<b>\$ -</b>	<b>\$ 483,300</b>

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

<b><u>Water &amp; Sewer Fund (592)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Sales of Water	\$ 6,380,046	\$ -	\$ 6,380,046
Sales of Sewer	8,442,414	-	8,442,414
Charges for Services	55,000	-	55,000
Miscellaneous	178,800	-	178,800
Sale of Fixed Assets	28,500	-	28,500
Department Charges	115,000	-	115,000
Transfers	-	-	-
Prior Years Fund Balance	162,187	1,543,750	1,705,937
<b>Total Revenues</b>	<b>\$ 15,361,947</b>	<b>\$ 1,543,750</b>	<b>\$ 16,905,697</b>

<u>Expenditures</u>			
Sewage Disposal	\$ 5,400,285	\$ -	\$ 5,400,285
Water Purchased	3,047,016	-	3,047,016
Water System Maintenance	980,467	-	980,467
Water Tapping & Installation	40,000	-	40,000
Sewer System Maintenance	668,846	-	668,846
General Service Building	270,912	-	270,912
General Administration	1,856,691	-	1,856,691
Capital Outlay	2,946,043	1,543,750	4,489,793
Debt Administration	151,687	-	151,687
<b>Total Expenditures</b>	<b>\$ 15,361,947</b>	<b>\$ 1,543,750</b>	<b>\$ 16,905,697</b>

<b><u>Department of Public Services (650)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Contributions - General Fund	\$ 800,824	\$ -	\$ 800,824
Contributions - Major Streets	63,707	-	63,707
Contributions - Local Streets	134,151	-	134,151
Contributions - Water/Sewer	1,450,820	-	1,450,820
Prior Years Fund Balance	-	-	-
<b>Total Revenues</b>	<b>\$ 2,449,502</b>	<b>\$ -</b>	<b>\$ 2,449,502</b>
<u>Expenditures</u>			
Department of Public Services	\$ 2,449,502	\$ -	\$ 2,449,502
<b>Total Expenditures</b>	<b>\$ 2,449,502</b>	<b>\$ -</b>	<b>\$ 2,449,502</b>

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

<b><u>Motor Pool and Equipment Fund (661)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Contributions - General Fund	\$ 1,160,741	\$ -	\$ 1,160,741
Contributions - Water/Sewer	127,851	-	127,851
Prior Years Fund Balance	-	-	-
<b>Total Revenues</b>	<b>\$ 1,288,592</b>	<b>\$ -</b>	<b>\$ 1,288,592</b>
<u>Expenditures</u>			
Motorpool	\$ 1,288,592	\$ -	\$ 1,288,592
<b>Total Expenditures</b>	<b>\$ 1,288,592</b>	<b>\$ -</b>	<b>\$ 1,288,592</b>
<b><u>Chapter 20 Drain Debt Service Fund (870)</u></b>	2026-27 ORIGINAL BUDGET	2025-26 CARRY FORWARD	2026-27 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 214,027	\$ -	\$ 214,027
<b>Total Revenues</b>	<b>\$ 214,027</b>	<b>\$ -</b>	<b>\$ 214,027</b>
<u>Expenditures</u>			
Services and Charges	\$ 150,000	\$ -	\$ 150,000
Debt Service	64,027	-	64,027
<b>Total Expenditures</b>	<b>\$ 214,027</b>	<b>\$ -</b>	<b>\$ 214,027</b>

**EXHIBIT B**  
**City of Madison Heights**  
**Explanation of Carryforwards from FY 2025-26 to FY 2026-27**

<b>General Fund Revenues (101)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Federal Shared Revenues - Federal Grant - Other	Federal Grant projects Senior Chore and Safer Streets TAP	\$ 73,150	101-021-528-5288
Prior Years Fund Balance	Use of Fund Balance	1,481,300	101-053-692-6970
Total General Fund Revenues		<u>\$ 1,554,450</u>	

<b>General Fund Expenditures (101)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Information Technology - Computer Equipment	Phone System Upgrade Project	\$ 187,500	101-228-982-0000
Information Technology - Computer Equipment	Network Equipment Update	14,600	101-228-982-0000
Municipal Building - Improvements	Security Additions	20,000	101-265-987-0000
Municipal Building - Improvements	Parking Lot Repairs (Phase 1)	100,000	101-265-987-0000
Court - Machinery and Equipment	Security Equipment Upgrade Project	12,000	101-286-982-0000
Police - Improvements	Police Men's Locker Replacement	47,000	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	Battery Pressure Ventilaiton Fans (PPV)	14,000	101-336-982-0000
Fire Department - Improvements	Fire Station 1 - HVAC Replacement (Accumulated Funding)	361,200	101-336-987-0000
Fire Department - Improvements	Fire Station 1 - Carpeting Replacement	20,000	101-336-987-0000
Fire Department - Improvements	Fire Station 1 - Roof Replacement (Phase 1)	200,000	101-336-987-0000
Streets - Contractual Services	SEMCOG Safer Streets For All TAP grant	45,150	101-446-982-0000
Streets - Machinery	Brine Making Equipment	101,000	101-446-982-0000
Solid Waste - Vehicles	Brush Chipper #406	85,000	101-528-985-0000
Community Development	Senior Chore Grant	28,000	101-728-818-0000
Parks - Improvements	Rosie's - Softball Field Rehabilitation	60,000	101-752-987-0000
Parks - Improvements	Rosie's Pavilion to Shade Structures - Various Parks	150,000	101-752-987-0000
Total General Fund Expenditures		<u>\$ 1,554,450</u>	

<b>Major Streets Fund Revenues (202)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Prior Years Fund Balance	Use of Fund Balance	\$ 600,000	202-053-692-6970
Total Major Streets Fund Revenues		<u>\$ 600,000</u>	

<b>Major Streets Fund Expenditures (202)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Construction - John R Overlay 11 Mile to 12 1/2	John R Overlay (Accumulated Funding)	\$ 600,000	202-450-988-0443
Total Major Streets Fund Expenditures		<u>\$ 600,000</u>	

<b>Water and Sewer Fund Revenues (592)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Prior Years Fund Balance	Use of Fund Balance	\$ 1,543,750	592-053-692-6970
Total Water and Sewer Fund Revenues		<u>\$ 1,543,750</u>	

<b>Water and Sewer Fund Expenditures (592)</b>	<b>Explanation</b>	<b>Amount</b>	<b>Account Number</b>
Capital Outlay - Water Main	Rowland WMP	256,000	592-901-973-1000
Capital Outlay - Sewer Rehab	Sewer Repairs (Accumulated Funding)	475,000	592-901-973-2000
Capital Outlay - Machinery	DPS Generator	50,000	592-901-982-0000
Capital Outlay - Vehicles	Dump Truck #464	150,000	592-901-985-0000
Capital Outlay - Improvements	DPS Concrete Repairs	100,000	592-901-987-0000
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 project	130,000	592-901-987-0000
Capital Outlay - Improvements	Phone System Upgrade project	62,750	592-901-987-0000
Total Water and Sewer Fund Expenditures		<u>\$ 1,543,750</u>	