



AGENDA ITEM SUMMARY FORM

MEETING DATE: 6/24/24

PREPARED BY: Linda Kunath, Finance Director/Treasurer

AGENDA ITEM CONTENT: Amendments to FY 2023-24 Budget and Carryforwards to Amend the FY 2024-25 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 2023-24 and FY 2024-25 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.

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 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
General Fund (101)						
<u>Revenues</u>						
Property Taxes	\$ 24,439,961	\$ -	\$ -	\$ (235,657)	\$ -	\$ 24,204,304
Business Licenses/Permits	521,581	-	-	-	-	521,581
Non-Business License/Permits	668,525	-	-	138,961	-	807,486
Federal Shared Revenues	10,000	-	-	825,948	-	835,948
State Shared Revenues	6,115,901	-	-	-	-	6,115,901
Other Governmental Revenues	175,658	-	-	(68,579)	-	107,079
County Shared Revenues	51,139	-	-	-	-	51,139
SMART Shared Revenues	70,019	-	-	-	-	70,019
Court Revenues	1,519,000	-	-	(214,331)	-	1,304,669
Charges for Services	261,530	-	-	-	-	261,530
Sales - Miscellaneous	9,500	-	-	-	-	9,500
Recreation Program Revenues	264,000	-	-	56,821	-	320,821
Miscellaneous Revenues	1,667,163	-	600,000	1,051,000	-	3,318,163
Sale of Fixed Assets	50,000	-	47,000	1,710,000	-	1,807,000
Departmental Charges	821,480	-	-	-	-	821,480
Transfers	2,204,406	-	-	-	-	2,204,406
(Contr. To)/Use of Fund Balance	10,157	2,090,537	(56,358)	(1,463,406)	(2,370,571)	(1,789,641)
Total Revenues	\$ 38,860,020	\$ 2,090,537	\$ 590,642	\$ 1,800,757	\$ (2,370,571)	\$ 40,971,385
<u>Expenditures</u>						
Mayor & Council	\$ 58,606	\$ -	\$ 1,001	\$ 15,000	\$ -	\$ 74,607
City Manager	275,307	-	-	2,000	-	277,307
Finance	804,517	-	-	-	-	804,517
City Clerk	410,997	4,567	-	19,500	-	435,064
Information Technology	549,979	15,000	-	46,525	(96,000)	515,504
Insurance	267,590	-	-	71,600	-	339,190
Board of Review	3,043	-	-	-	-	3,043
General Administration	395,117	1,000	-	86,700	(26,700)	456,117
Assessing	228,309	-	8,470	-	-	236,779
Election	84,605	18,180	-	-	(10,000)	92,785
DPS-Municipal Building	60,878	-	-	18,600	-	79,478
Legal	375,000	-	57,000	-	-	432,000
DPS-Custodial & Maintenance	197,829	-	688	-	-	198,517
Human Resources	466,357	2,110	-	42,000	-	510,467
District Court	1,572,161	61,506	5,508	-	(44,680)	1,594,495
Police	13,637,187	694,335	111,571	-	(502,000)	13,941,093
Fire	9,450,680	624,339	58,040	-	(157,369)	9,975,690
DPS-Streets	1,358,313	-	25,000	-	(243,747)	1,139,566
DPS-Solid Waste	3,131,141	150,000	-	-	(150,000)	3,131,141
Community Development	1,289,288	5,200	54,500	-	(15,775)	1,333,213
DPS-Recreation	398,466	-	-	31,400	-	429,866
DPS-Parks	1,098,503	477,300	250,000	-	(1,064,300)	761,503
DPS-Nature Center	9,672	-	-	-	-	9,672
DPS-Active Adult Center	514,386	37,000	15,120	56,821	(50,000)	573,327
Library	937,946	-	3,744	-	(10,000)	931,690
Pension Obligation Debt Services	1,027,043	-	-	-	-	1,027,043
Transfer Out	257,100	-	-	1,410,611	-	1,667,711
Total Expenditures	\$ 38,860,020	\$ 2,090,537	\$ 590,642	\$ 1,800,757	\$ (2,370,571)	\$ 40,971,385

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
Major Streets (202)						
<u>Revenues</u>						
State Shared Revenues	\$ 2,491,266	\$ -	\$ -	\$ -	\$ -	\$ 2,491,266
County Shared Revenues	78,919	-	-	-	-	78,919
Miscellaneous Revenues	-	-	-	-	-	-
Prior Years Fund Balance	186,197	492,508	12,397	77,000	(992,508)	(224,406)
Total Revenues	<u>\$ 2,756,382</u>	<u>\$ 492,508</u>	<u>\$ 12,397</u>	<u>\$ 77,000</u>	<u>\$ (992,508)</u>	<u>\$ 2,345,779</u>
<u>Expenditures</u>						
Construction	\$ 1,425,000	\$ 492,508	\$ -	\$ 77,000	\$ (992,508)	\$ 1,002,000
Maintenance	202,116	-	-	-	-	202,116
Traffic Services	522,925	-	12,397	-	-	535,322
Winter Maintenance	200,837	-	-	-	-	200,837
Administration	11,333	-	-	-	-	11,333
County Roads	94,171	-	-	-	-	94,171
Transfers	300,000	-	-	-	-	300,000
Total Expenditures	<u>\$ 2,756,382</u>	<u>\$ 492,508</u>	<u>\$ 12,397</u>	<u>\$ 77,000</u>	<u>\$ (992,508)</u>	<u>\$ 2,345,779</u>
Local Streets (203)						
<u>Revenues</u>						
Property Taxes	\$ 1,967,018	\$ -	\$ -	\$ -	\$ -	\$ 1,967,018
State Shared Revenues	1,163,510	-	-	-	-	1,163,510
County Shared Revenues	80,000	-	-	-	-	80,000
Miscellaneous Revenue	5,000	-	-	-	-	5,000
Transfers In	300,000	-	-	-	-	300,000
Prior Years Fund Balance	(256,741)	-	-	25,000	-	(231,741)
Total Revenues	<u>\$ 3,258,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 3,283,787</u>
<u>Expenditures</u>						
Construction	\$ 2,724,000	\$ -	\$ -	\$ -	\$ -	\$ 2,724,000
Maintenance	313,760	-	-	25,000	-	338,760
Traffic Services	147,555	-	-	-	-	147,555
Winter Maintenance	63,209	-	-	-	-	63,209
Administration	10,263	-	-	-	-	10,263
Transfers	-	-	-	-	-	-
Total Expenditures	<u>\$ 3,258,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 3,283,787</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
<u>Parks Maintenance & Improvement Fund (208)</u>						
<u>Revenues</u>						
Miscellaneous	\$ 52,977	\$ -	\$ -	\$ -	\$ -	\$ 52,977
Prior Years Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 52,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,977</u>
<u>Expenditures</u>						
Parks Maintenance & Improvement	\$ 52,977	\$ -	\$ -	\$ -	\$ -	\$ 52,977
Transfers	-	-	-	-	-	-
Total Expenditures	<u>\$ 52,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,977</u>
<u>Downtown Development Authority (248)</u>						
<u>Revenues</u>						
Property Taxes	\$ 174,548	\$ -	\$ -	\$ -	\$ -	\$ 174,548
State Shared Revenues	39,077	-	-	-	-	39,077
Miscellaneous Revenue	250	-	-	-	-	250
Prior Years Fund Balance	(22,270)	5,000	-	-	-	(17,270)
Transfers In	-	-	-	-	-	-
Total Revenues	<u>\$ 191,605</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,605</u>
<u>Expenditures</u>						
Downtown Development	\$ 112,928	\$ 4,395	\$ -	\$ -	\$ -	\$ 117,323
Capital Outlay	55,000	605	-	-	-	55,605
Transfers	23,677	-	-	-	-	23,677
Total Expenditures	<u>\$ 191,605</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,605</u>
<u>Drug Forfeiture Fund (265)</u>						
<u>Revenues</u>						
Other Governmental Revenues	\$ -	\$ -	\$ -	\$ 41,879	\$ -	\$ 41,879
Miscellaneous Revenue	250	-	-	-	-	250
Transfers In	-	-	-	-	-	-
Prior Years Fund Balance	46,750	-	-	(41,879)	(41,879)	(37,008)
Total Revenues	<u>\$ 47,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,879)</u>	<u>\$ 5,121</u>
<u>Expenditures</u>						
Vehicle - State, Patrol Vehicles	\$ 47,000	\$ -	\$ -	\$ -	\$ (41,879)	\$ 5,121
Total Expenditures	<u>\$ 47,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,879)</u>	<u>\$ 5,121</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
<u>Community Improvement Fund (276)</u>						
<u>Revenues</u>						
Federal Shared Revenues	\$ 145,805	\$ -	\$ -	\$ -	\$ -	\$ 145,805
Prior Years Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 145,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,805</u>
<u>Expenditures</u>						
Community Development	\$ 145,805	\$ -	\$ -	\$ -	\$ -	\$ 145,805
Total Expenditures	<u>\$ 145,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,805</u>
<u>Municipal Building Bond (370)</u>						
<u>Revenues</u>						
Transfers In	\$ 257,100	\$ -	\$ -	\$ -	\$ -	\$ 257,100
Total Revenues	<u>\$ 257,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,100</u>
<u>Expenditures</u>						
Debt Service	\$ 257,100	\$ -	\$ -	\$ -	\$ -	\$ 257,100
Total Expenditures	<u>\$ 257,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,100</u>
<u>Fire Station Building (468)</u>						
<u>Revenues</u>						
Transfers In	\$ -	\$ -	\$ -	\$ 413,520	\$ -	\$ 413,520
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,520</u>	<u>\$ -</u>	<u>\$ 413,520</u>
<u>Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ 413,520	\$ -	\$ 413,520
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,520</u>	<u>\$ -</u>	<u>\$ 413,520</u>
<u>Municipal Building (470)</u>						
<u>Revenues</u>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	-	-	-	108,661	-	108,661
Transfers In	-	-	-	997,091	-	997,091
Prior Years Fund Balance	-	-	-	1,923,538	-	1,923,538
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,029,290</u>	<u>\$ -</u>	<u>\$ 3,029,290</u>
<u>Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ 3,029,290	\$ -	\$ 3,029,290
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,029,290</u>	<u>\$ -</u>	<u>\$ 3,029,290</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
<u>Water & Sewer Fund (592)</u>						
<u>Revenues</u>						
Sales of Water	\$ 5,395,832	\$ -	\$ -	\$ 250,000	\$ -	\$ 5,645,832
Sales of Sewer	7,215,000	-	-	250,000	-	7,465,000
Charges for Services	45,000	-	-	-	-	45,000
Miscellaneous	143,800	-	-	-	-	143,800
Sale of Fixed Assets	12,000	-	-	-	-	12,000
Department Charges	115,000	-	-	-	-	115,000
Transfers	-	-	-	-	-	-
Prior Years Fund Balance	(753,583)	306,000	3,111	133,500	(125,000)	(435,972)
Total Revenues	<u>\$ 12,173,049</u>	<u>\$ 306,000</u>	<u>\$ 3,111</u>	<u>\$ 633,500</u>	<u>\$ (125,000)</u>	<u>\$ 12,990,660</u>
<u>Expenditures</u>						
Sewage Disposal	\$ 4,952,294	\$ -	\$ -	\$ -	\$ -	\$ 4,952,294
Water Purchased	2,490,593	-	-	-	-	2,490,593
Water System Maintenance	863,136	-	-	-	-	863,136
Water Tapping & Installation	43,500	-	-	5,000	-	48,500
Sewer System Maintenance	623,741	-	-	-	-	623,741
General Service Building	206,037	-	3,111	20,000	-	229,148
General Administration	1,426,984	-	-	18,500	-	1,445,484
Capital Outlay	1,415,159	306,000	-	590,000	(125,000)	2,186,159
Debt Administration	151,605	-	-	-	-	151,605
Total Expenditures	<u>\$ 12,173,049</u>	<u>\$ 306,000</u>	<u>\$ 3,111</u>	<u>\$ 633,500</u>	<u>\$ (125,000)</u>	<u>\$ 12,990,660</u>
<u>Department of Public Services (650)</u>						
<u>Revenues</u>						
Contributions - General Fund	\$ 723,149	\$ -	\$ -	\$ -	\$ -	\$ 723,149
Contributions - Major Streets	119,731	-	-	-	-	119,731
Contributions - Local Streets	175,872	-	-	-	-	175,872
Contributions - Water/Sewer	1,310,098	-	-	-	-	1,310,098
Prior Years Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 2,328,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,328,850</u>
<u>Expenditures</u>						
Department of Public Services	\$ 2,328,850	\$ -	\$ -	\$ -	\$ -	\$ 2,328,850
Total Expenditures	<u>\$ 2,328,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,328,850</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2023-24**

	FY 2023-24 Adopted Budget	FY 2022-23 Carryforward	Prior Approved Amendments	6/26/2024 Amendments	6/26/2024 Carryforward	FY 2023-24 Amended Budget
<u>Motor Pool and Equipment Fund (661)</u>						
<u>Revenues</u>						
Contributions - General Fund	\$ 925,816	\$ -	\$ -	\$ -	\$ -	\$ 925,816
Contributions - Water/Sewer	108,378	-	-	-	-	108,378
Fund Balance	-	-	-	-	-	-
Total Revenues	<u>\$ 1,034,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,034,194</u>
<u>Expenditures</u>						
Motorpool	\$ 1,034,194	\$ -	\$ -	\$ -	\$ -	\$ 1,034,194
Total Expenditures	<u>\$ 1,034,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,034,194</u>
<u>Chapter 20 Drain Debt Service Fund (870)</u>						
<u>Revenues</u>						
Property Taxes	\$ 850,187	\$ -	\$ -	\$ -	\$ -	\$ 850,187
Total Revenues	<u>\$ 850,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,187</u>
<u>Expenditures</u>						
Services and Charges	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Debt Service	700,187	-	-	-	-	700,187
Total Expenditures	<u>\$ 850,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,187</u>
Total Other Funds	<u>\$ 23,095,936</u>	<u>\$ 803,508</u>	<u>\$ 15,508</u>	<u>\$ 4,178,310</u>	<u>\$ (1,159,387)</u>	<u>\$ 26,933,875</u>
Total General and Other Funds	<u>\$ 61,955,956</u>	<u>\$ 2,894,045</u>	<u>\$ 606,150</u>	<u>\$ 5,979,067</u>	<u>\$ (3,529,958)</u>	<u>\$ 67,905,260</u>

EXHIBIT A
City of Madison Heights
Explanation of Amendments for FY 2023-24

General Fund Revenues (101)	Explanation	Amount	Account Number
Taxes - Personal Operating	Actual Collected	\$ (235,657)	101-011-410-4160
Non-Business Licenses	Construction Permits	138,961	101-017-476-4771
Federal Shared Revenues	FEMA, HUD, HAVA, CARES grant and FBI reimbursement	825,948	101-021-528-5288
Other Government	Madison Schools No School Resource Officer	(68,579)	101-024-591-5920
Court Revenue	Court Fines	(214,331)	101-027-604-1000
Parks and Recreation	Senior Citizen Activities	56,821	101-036-628-6531
Miscellaneous Revenue	Ambulance, Interest Earned, Insurance Distribution	1,051,000	101-044-665-5000
Sale of Fixed Assets	Active Adult Building (net)	1,710,000	101-046-673-0000
Prior Years Fund Balance	Use of Fund Balance	(1,463,406)	101-053-692-6970

Total General Fund Revenues \$ 1,800,757

General Fund Expenditures (101)	Explanation	Amount	Account Number
Mayor and Council - Conferences	MML Conference	\$ 15,000	101-101-955-8640
City Manager - Wages Full-Time	Negotiated Wages	2,000	101-172-706-0000
Clerk - Wages Full-Time	Negotiated Wages	19,500	101-215-706-0000
Information Technology - Contractual Services	Contractual - IT vendor contract	46,525	101-228-818-0000
Insurance	Retention Fund increase	71,600	101-236-962-9100
General Administration - Workers Compensation	Workers Compensation	60,000	101-248-710-0008
General Administration - Furniture	City Manager and Finance Departments	26,700	101-248-981-5000
Municipal Building - Improvements	13 Mile Sign (Grant)	18,600	101-265-987-0000
HR - Wages Full-Time	Retirement Payout	42,000	101-270-706-0000
Recreation - Computer Services	Recreation Software-CARES grant	31,400	101-751-818-3000
Active Adult Center - Contractual	Increased Senior Activities	56,821	101-758-818-0000
Transfers Out - Fire Station Building	Fire Station Renovation	413,520	101-965-995-0468
Transfers Out - Municipal Building	City Hall/Library/AAC Renovation	997,091	101-965-995-0470

Total General Fund Expenditures \$ 1,800,757

Major Street Fund Revenues (202)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$ 77,000	202-053-692-6970

Total Major Street Fund Revenues \$ 77,000

Major Street Fund Expenditures (202)	Explanation	Amount	Account Number
Construction - Stephenson Hwy Turn-Around	Construction cost	\$ 77,000	202-450-989-0028

Total Major Street Fund Expenditures \$ 77,000

Local Street Fund Revenues (203)	Explanation	Amount	Account Number
Prior years fund balance	Use of Fund Balance	\$ 25,000	203-053-692-6970

Total Local Street Fund Revenues \$ 25,000

Local Street Fund Expenditures (203)	Explanation	Amount	Account Number
Maintenance	Equipment rental	\$ 25,000	203-463-943-0000

Total Local Streets Fund Expenditures \$ 25,000

EXHIBIT A
City of Madison Heights
Explanation of Amendments for FY 2023-24

Drug Forfeiture Fund Revenues (265)	Explanation	Amount	Account Number
Drug Forfeiture-State	Revenue received	\$ 41,879	265-024-634-0039
Prior years fund balance	Use of Fund Balance	(41,879)	265-053-692-6970
Total Drug Forfeiture Fund Revenues		<u>\$ -</u>	
Fire Station Building Fund Revenues (468)	Explanation	Amount	Account Number
Transfers In from General Fund	Fire Station Renovation	\$ 401,445	468-048-699-0000
Total Fire Station Building Fund Revenues		<u>\$ 401,445</u>	
(468)	Explanation	Amount	Account Number
Improvements	Fire Station Renovation	\$ 401,445	468-336-987-0000
Total Fire Station Building Fund Expenditures		<u>\$ 401,445</u>	
Municipal Building Fund Revenues (470)	Explanation	Amount	Account Number
Interest Earned	Interest Earned	\$ 108,661	470-044-665-5000
Transfers In from General Fund	City Hall/Library/AAC Renovation and Construction	997,091	470-048-699-0000
Prior years fund balance	Use of Fund Balance	1,923,538	470-053-692-6970
Total Municipal Building Fund Revenues		<u>\$ 3,029,290</u>	
Municipal Building Fund Expenditures (470)	Explanation	Amount	Account Number
Improvements	City Hall/Library/AAC Renovation and Construction	\$ 3,029,290	470-265-987-0000
Total Municipal Building Fund Expenditures		<u>\$ 3,029,290</u>	
Water & Sewer Revenues (592)	Explanation	Amount	Account Number
Water Sales	Increase Revenue estimate	\$ 250,000	592-010-642-6430
Sewage Disposal	Increase Revenue estimate	250,000	592-020-630-6115
Prior years fund balance	Use of Fund Balance	133,500	592-053-692-6970
Total Water & Sewer Revenues		<u>\$ 633,500</u>	
Water & Sewer Expenditures (592)	Explanation	Amount	Account Number
WS - Water Tapping	Contractual Services	\$ 5,000	592-552-818-0000
WS - General Service Bldg.	Unexpected HVAC and lighting failures	20,000	592-565-818-0000
WS - General Administration	IT vendor contract	18,500	592-590-818-0000
WS - Capital Outlay	Watermain projects	590,000	592-901-987-0000
Total Water & Sewer Expenditures		<u>\$ 633,500</u>	
Total Exhibit A Budget Amendments		<u>\$ 5,966,992</u>	

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

General Fund (101)	2024-25	2023-24	2024-25
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Property Taxes	\$ 26,125,670	\$ -	\$ 26,125,670
Business Licenses/Permits	553,423	-	553,423
Non-Business License/Permits	662,500	-	662,500
Federal Shared Revenues	125,382	-	125,382
State Shared Revenues	7,176,824	-	7,176,824
Other Governmental Revenues	294,836	-	294,836
County Shared Revenues	38,186	-	38,186
SMART Shared Revenues	70,019	-	70,019
Court Revenues	1,743,000	-	1,743,000
Charges for Services	260,430	-	260,430
Sales - Miscellaneous	6,450	-	6,450
Parks and Recreation	289,000	-	289,000
Miscellaneous Revenues	2,112,101	-	2,112,101
Sale of Fixed Assets	97,000	-	97,000
Department Charges	821,480	-	821,480
Transfers In	2,275,395	-	2,275,395
Prior Years Fund Balance	-	2,370,571	2,370,571
Total Revenues	\$ 42,651,696	\$ 2,370,571	\$ 45,022,267
<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	635,590
Insurance	281,500	-	281,500
Board of Review	3,043	-	3,043
General Administration	605,116	26,700	631,816
Assessing	245,242	-	245,242
Election	139,284	10,000	149,284
DPS-Municipal Building	186,662	-	186,662
Legal	375,000	-	375,000
DPS-Custodial & Maintenance	194,488	-	194,488
Human Resources	533,225	-	533,225
District Court	1,741,108	44,680	1,785,788
Police	14,416,351	502,000	14,918,351
Fire	10,206,231	157,369	10,363,600
DPS-Streets	1,348,722	243,747	1,592,469
DPS-Solid Waste	4,368,731	150,000	4,518,731
Community Development	1,259,906	15,775	1,275,681
DPS-Recreation	396,436	-	396,436
DPS-Parks	986,164	1,064,300	2,050,464
DPS-Nature Center	-	-	-
DPS-Active Adult Center	476,226	50,000	526,226
Library	997,292	10,000	1,007,292
Debt Services	1,028,108	-	1,028,108
Transfers Out	482,500	-	482,500
Total Expenditures	\$ 42,651,696	\$ 2,370,571	\$ 45,022,267

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

Major Streets (202)	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<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	401,660
Total Revenues	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ 3,083,517</u>

<u>Expenditures</u>			
Construction	\$ 1,425,000	\$ 992,508	\$ 2,417,508
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 Out	-	-	-
Total Expenditures	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ 3,083,517</u>

Local Streets (203)	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<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>\$ 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 Out	-	-	-
Total Expenditures	<u>\$ 2,486,270</u>	<u>\$ -</u>	<u>\$ 2,486,270</u>

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

<u>Parks Maintenance & Improvement Fund (208)</u>	2024-25	2023-24	2024-25
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Miscellaneous Revenue	\$ 45,544	\$ -	\$ 45,544
Prior Years Fund Balance	-	-	-
 Total Revenues	 \$ 45,544	 \$ -	 \$ 45,544
<u>Expenditures</u>			
Maintenance	\$ 45,544	\$ -	\$ 45,544
Transfers Out	-	-	-
 Total Expenditures	 \$ 45,544	 \$ -	 \$ 45,544

<u>Downtown Development Authority (248)</u>	2024-25	2023-24	2024-25
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Property Taxes	\$ 239,521	\$ -	\$ 239,521
State Shared Revenues	40,249	-	40,249
Miscellaneous Revenue	250	-	250
Prior Years Fund Balance	290,954	-	290,954
Transfers In	-	-	-
 Total Revenues	 \$ 570,974	 \$ -	 \$ 570,974
<u>Expenditures</u>			
Downtown Development Authority	\$ 88,246	\$ -	\$ 88,246
Capital Outlay	455,000	-	455,000
Transfers Out	27,728	-	27,728
 Total Expenditures	 \$ 570,974	 \$ -	 \$ 570,974

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

<u>Drug Forfeiture Fund (265)</u>	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<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>\$ 81,629</u>
<u>Expenditures</u>			
Police	\$ 39,750	\$ 41,879	\$ 81,629
Total Expenditures	<u>\$ 39,750</u>	<u>\$ 41,879</u>	<u>\$ 81,629</u>
<u>Community Improvement Block Grant (276)</u>	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<u>Revenues</u>			
Federal Shared Revenues	\$ 148,924	\$ -	\$ 148,924
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ 148,924</u>
<u>Expenditures</u>			
Community Development	\$ 148,924	\$ -	\$ 148,924
Total Expenditures	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ 148,924</u>
<u>Special Assessment Revolving (297)</u>	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<u>Revenues</u>			
Use of Fund Balance	\$ 30,000	\$ -	\$ 30,000
Total Revenues	<u>\$ 30,000</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>\$ 30,000</u>

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

<u>Municipal Building Bond (370)</u>	2024-25	2023-24	2024-25
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Transfers In	\$ 482,500	\$ -	\$ 482,500
Total Revenues	<u>\$ 482,500</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>\$ 482,500</u>

<u>Water & Sewer Fund (592)</u>	2024-25	2023-24	2024-25
	ORIGINAL	CARRY	AMENDED
	BUDGET	FORWARD	BUDGET
<u>Revenues</u>			
Sales of Water	\$ 5,569,911	\$ -	\$ 5,569,911
Sales of Sewer	7,517,799	-	7,517,799
Charges for Services	45,000	-	45,000
Miscellaneous Revenue	143,800	-	143,800
Sale of Fixed Assets	12,000	-	12,000
Department Charges	115,000	-	115,000
Transfers In	-	-	-
Prior Years Fund Balance	286,744	125,000	411,744
Total Revenues	<u>\$ 13,690,254</u>	<u>\$ 125,000</u>	<u>\$ 13,815,254</u>
<u>Expenditures</u>			
Sewage Disposal	\$ 4,758,894	\$ -	\$ 4,758,894
Water Purchased	2,887,346	-	2,887,346
Water System Maintenance	933,311	-	933,311
Water Tapping & Installation	50,000	-	50,000
Sewer System Maintenance	675,907	-	675,907
General Service Building	201,799	-	201,799
General Administration	1,586,830	-	1,586,830
Capital Outlay	2,444,405	125,000	2,569,405
Debt Service	151,762	-	151,762
Total Expenditures	<u>\$ 13,690,254</u>	<u>\$ 125,000</u>	<u>\$ 13,815,254</u>

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

Department of Public Services (650)	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<u>Revenues</u>			
Department Charges	\$ 2,508,133	\$ -	\$ 2,508,133
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 2,508,133</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>\$ 2,508,133</u>
 Motor Pool and Equipment Fund (661)			
	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<u>Revenues</u>			
Department Charges	\$ 1,220,442	\$ -	\$ 1,220,442
Prior Years Fund Balance	-	-	-
Total Revenues	<u>\$ 1,220,442</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>\$ 1,220,442</u>
 Chapter 20 Drain Debt Service Fund (870)			
	2024-25 ORIGINAL BUDGET	2023-24 CARRY FORWARD	2024-25 AMENDED BUDGET
<u>Revenues</u>			
Property Taxes	\$ 223,440	\$ -	\$ 223,440
Total Revenues	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ 223,440</u>
<u>Expenditures</u>			
General Administration	\$ 150,000	\$ -	\$ 150,000
Debt Service	73,440	-	73,440
Total Expenditures	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ 223,440</u>
Total Other Funds	<u>\$ 23,537,240</u>	<u>\$ 1,159,387</u>	<u>\$ 24,696,627</u>
Total General & Other Funds	<u>\$ 66,188,936</u>	<u>\$ 3,529,958</u>	<u>\$ 69,718,894</u>

EXHIBIT B
City of Madison Heights
Explanation of Carryforwards from FY 2023-24 to FY 2024-25

General Fund Revenues (101)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$ 2,370,571	101-053-6970-000
	Total General Fund Revenues	<u>\$ 2,370,571</u>	

General Fund Expenditures (101)	Explanation	Amount	Account Number
IT - Computer Equipment	Storage Area Network & Host Servers	\$ 96,000	101-228-982-0000
General Administration - Furniture	City Manager and Finance Departments	26,700	101-248-981-5000
Elections - Forms and Printing	Redistricting	10,000	101-262-729-0000
Court - Improvements	Carpet and Building Upgrades	44,680	101-286-987-0000
Police - Machinery and Equipment	HVAC Boiler System Phase 1	200,000	101-301-982-0000
Police - Vehicles	Animal Control Van #119	35,000	101-301-985-0000
Police - Vehicles	Patrol Vehicles	123,000	101-301-985-0000
Police - Improvements	Basement Wall Waterproofing	10,000	101-301-987-0000
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- Clothing	Fire Gear	10,900	101-336-744-0000
Fire - Machinery & Equipment	Active Shooter, Fire Hose, Multi-Gas Detectors	41,469	101-336-982-0000
Fire - Improvements	Fire Station 1 - HVAC Replacement (Phase 1 of 3)	50,000	101-336-987-0000
Fire - Improvements	Fire Station 1 - HVAC Replacement (Phase 2 of 3)	35,000	101-336-987-0000
Fire - Improvements	Fire Station 1 - Carpeting Replacement	20,000	101-336-987-0000
Streets - Improvements	Gateway Signage	200,000	101-446-987-0000
Streets - Improvements	Traffic Safety Enhancements	43,747	101-446-987-0000
Solid Waste - Vehicles	Chipper Truck #525 (Phase 1 of 2)	150,000	101-528-982-0000
Community Development	Demolition of Property	15,775	101-728-818-0002
Parks - Improvements	Rosie's - Backstop Fence	75,000	101-752-987-0000
Parks - Improvements	Rosie's - Magic Square Refurbishment	75,000	101-752-987-0000
Parks - Improvements	Ballfield Lighting Upgrades	200,000	101-752-987-0000
Parks - Improvements	Ballfield Lighting Upgrades	298,800	101-752-987-0000
Parks - Improvements	Huffman - Football Field Irrigation	20,000	101-752-987-0000
Parks - Improvements	Rosie's - Gardenia Parking Lot (Phase 2 of 2)	50,000	101-752-987-0000
Parks - Improvements	Rosie's - Gardenia Parking Lot (Phase 1 of 2)	75,000	101-752-987-0000
Parks - Improvements	Rosie's - Soccer Field Irrigation	20,000	101-752-987-0000
Parks - Improvements	Rosie's - Softball Field Rehabilitation	30,000	101-752-987-0000
Parks - Improvements	Park Shelter Building Roofs	20,000	101-752-987-0000
Parks - Improvements	Rosie's - Pavilion	75,000	101-752-987-0000
Parks - Improvements	Furnace Huffman Building	8,500	101-752-987-0000
Parks - Improvements	Special Project Funding	50,000	101-752-987-0000
Parks - Improvements	Edison - Parking Lot Paving	67,000	101-752-987-0000
Active Adult Center - Vehicles	Senior Van #469	50,000	101-758-985-0000
Library - Improvements	Acoustic Art	10,000	101-790-987-0000
	Total General Fund Expenditures	<u>\$ 2,370,571</u>	

EXHIBIT B
City of Madison Heights
Explanation of Carryforwards from FY 2023-24 to FY 2024-25

Major Street Fund Revenues (202)	Explanation	Amount	Account Number
Prior Years Fund Balance	Use of Fund Balance	\$ 992,508	202-053-692-6970
Total Major Street Fund Revenues		<u>\$ 992,508</u>	

Major Street Fund Expenditures (202)	Explanation	Amount	Account Number
MS - Construction	John R Overlay	\$ 992,508	202-450-988-0443
Total Major Street Fund Expenditures		<u>\$ 992,508</u>	

Drug Forfeiture Fund Revenues (265)	Explanation	Amount	Account Number
Prior years fund balance	Use of Fund Balance	\$ 41,879	265-053-692-6970
Total Drug Forfeiture Fund Revenues		<u>\$ 41,879</u>	

Drug Forfeiture Fund Expenditures (265)	Explanation	Amount	Account Number
Vehicles-State	Patrol Vehicle	\$ 41,879	265-301-985-0039
Total Drug Forfeiture Fund Expenditures		<u>\$ 41,879</u>	

Water & Sewer Revenues (592)	Explanation	Amount	Account Number
Prior years fund balance	Use of Fund Balance	\$ 125,000	592-053-692-6970
Total Water & Sewer Revenues		<u>\$ 125,000</u>	

Water & Sewer Expenditures (592)	Explanation	Amount	Account Number
WS - Capital Outlay - Sewer Repairs	Sewer Repairs	\$ 125,000	592-901-973-2000
Total Water & Sewer Expenditures		<u>\$ 125,000</u>	
Total Exhibit B Carryforward items		<u>\$ 3,529,958</u>	