

CITY OF FARMINGTON HILLS, MI

FY 2026/27

ANNUAL BUDGET



City of Farmington Hills, Michigan

Annual Budget

July 1, 2026 - June 30, 2027



Farmington Hills City Council.

Top (l-r): Charlie Starkman, Bill Dwyer, Jon Aldred, Michael Bridges
Bottom (l-r): Jackie Boleware, Mayor Theresa Rich, Valerie Knol

Acting City Manager

Karen Mondora

Executive Management Team

Michelle Aranowski, Central Services
Cristia Brockway, Economic Development
Lori Brown, Human Resources
Bryan Farmer, Special Services
Charmaine Kettler-Schmult, Planning & Community Development
Carly Lindahl, City Clerk
John Piggott, Police
Jacob Rushlow, Public Services
Thomas Skrobola, Finance
Vickie Sullen-Winn, Communications and Community Engagement
Jon Unruh, Fire

Budget Preparation Staff

Thomas Skrobola, Finance Director
Stephanie Keimer, Secretary to the Finance Director
Brant Klassen, Sr. Accountant

MAYOR AND CITY COUNCIL

Theresa Rich PhD, was elected Mayor of the City of Farmington Hills in 2023 and 2025 and is a prior city council member. Dr. Rich is a probate attorney, small business owner, protector of senior citizens, defender of children, and advocate for families who also teaches part-time at Wayne State University. Following a three-decade automotive corporate career where she did everything from tax law to strategy to leading seminars in a dozen countries, Dr. Rich's attention has been primarily focused on public service. She served for 14 years on the Oakland Schools Board of Education and has been active with dozens of boards and commissions, from neighborhood to national levels. Mayor Rich and her husband Brian have lived in Farmington Hills for over 30 years and own FH-based business, RichLaw, PLLC. They are proud to have raised their two children, former Farmington Public Schools trustee Zachary Rich and Alyson Rich, M.D., in our city. Mayor Rich's focus is to make our city even more of a vibrant destination by making FH feel like home for all while promoting joy, optimism, and resilience. Her term expires in 2027.

Michael Bridges was elected to City Council in 2008 in a special election and re-elected in 2009, 2013, 2017, 2021 and 2025. He served as Mayor Pro Tem in 2011, 2019 and 2024. He has served in leadership roles with several community and civic organizations; Heritage Hills Homeowners Association, Farmington YMCA, Farmington Public Schools PTA Council, the Zoning Board of Appeals, Michigan Municipal League, and the National League of Cities. He currently serves as the Council liaison to the Farmington Area Commission on Aging. Michael is married to Deborah, and they have two sons, Michael and Chauncey. His term expires in 2029.

Jackie Boleware was elected to Farmington City Council in 2019 and re-elected in 2023. She has served as Mayor Pro Tem in 2020 and 2026 and is a longtime community advocate. Jackie is the co-founder of Farmington Area Concerned Citizens and currently serves as Council liaison to the Arts Commission, Committee to Increase Voter Participation, and Brownfield Development Authority. She is active in municipal leadership at the state and national levels through the Michigan Municipal League and the National League of Cities and represents Farmington Hills on SEMCOG's Executive Committee. A Wayne State University graduate and retiree of Blue Cross Blue Shield of Michigan, Jackie has been a Farmington resident for more than 30 years and is the proud mother of one child. Her term expires in 2027.

Valerie Knol was elected to City Council in 2013, 2017, 2021 and 2025. She served as Mayor Pro Tem in 2016 and 2020. She is the Council liaison to the Historic District Commission, Historical Commission, and Beautification Commission. She served on the Farmington City Council for eight years and was Mayor of Farmington from 2007-09. She served on the Board of the Farmington Players Theatre, American Association of University Women, Farmington YMCA, Greater Farmington Area Chamber of Commerce, and was a member of the Oakland County Zoological Authority. Her term expires in 2029.

Bill Dwver was elected to City Council in 2023. He served as the 2025 Mayor Pro Tem. He served as Farmington Hills Police Chief for 23 years from 1985-2008. Mr. Dwver has served as the President of the Farmington Hills Police and Fire Benevolent Association for 32 years. He is the Council liaison to the Commission on Children, Youth & Families, and the Pension Board. His term expires in 2027.

Jon Aldred was elected to City Council in 2023. He is the Council liaison to the Emergency Preparedness Commission and the Innovation, Energy, and Environmental Sustainability Commission. He is also currently a member of the Farmington Hills Activities Center Ad-Hoc Advisory Committee. His term expires in 2027.

Charlie Starkman was elected to City Council in 2025. Prior to his election, Charlie served as vice chair and secretary of the Farmington/Farmington Hills Commission on Community Health since his initial appointment in 2019. He is a licensed clinical psychologist, serves as the assistant director at the University of Michigan-Dearborn Counseling and Psychological Services Office, and is the university's assistant director of disability and accessibility services. Charlie serves as the vice chair of the Michigan Psychological Association's Early Career Psychologist Committee and works with the association's Advocacy Committee. In 2022, Charlie was named one of the Detroit Jewish News' 36 Under 36, an award that recognizes the contributions of young Jewish adults to the Metro Detroit Community. He is a metro Detroit native and proud Farmington Hills resident since 2018. He is the Council liaison to the Commission on Community Health and the Parks & Recreation Commission. His term expires in 2029.

City of Farmington Hills

City Facilities



CITY PROFILE



Farmington Hills is a 34 square mile suburban community with a pastoral and gently rolling terrain in Oakland County, MI, located 17 miles from downtown Detroit. It is one of the largest cities in Oakland County, the most prosperous county in Michigan and one of the most prosperous counties in America. Incorporated in 1973, the City quickly grew from its rural roots, and today offers a unique blend of historic charm, international diversity, and cutting-edge commerce, making it one of the most desirable locations to live and work in the United States. The City's tax base of \$4.8 billion is comprised of 70 percent residential property and 30 percent commercial, industrial, and personal property. The community's estimated 83,986 residents live in approximately 35,529 households with a median household income of \$104,836. Approximately half of America's disposable income, the country's work force, and the U.S. population are within a 500-mile radius of the City.

The City possesses an ideal location within 25 minutes of downtown Detroit and Detroit Metro Airport, and at the focal point of a north/south and east/west freeway network. Industrial centers of Warren, the Saginaw/Flint area, Lansing and Toledo, Ohio, as well as the Ann Arbor technology corridor are within an hour's drive. The City supports seven industrial parks totaling more than 600 acres, which provide first-rate services and facilities. In addition, the 12 Mile Road, Orchard Lake Road and Northwestern Highway corridors host many commercial and office developments, which house many corporate headquarters and district offices of regional, national and international prominence.

The community offers many premier residential areas providing a wide range of housing options, including approximately 25,200 single-family sites (including detached condominiums) and approximately 10,600 rental units. The distinctive custom residences, neighborhoods with well-established landscaping and tree lined streets, well planned condominiums and a variety of apartments provide options to fit every lifestyle and price range.

The City demonstrates its respect for its Quaker heritage by committing to historical preservation through its Historic Commission, Historical District, and the conversion of the historic Spicer Estate House to a Visitor Center within the 211-acre passive Heritage Park, located in the center of the City.

The City is enhanced by exemplary educational opportunities for kindergarten through 12th grade via both public and private schools and a premier district library system with one of the highest annual circulation rates in the State. A broad spectrum of recreational and cultural activities is available within the City or within a short drive. A total of 12 major colleges and universities are within a 45-minute drive of the community. Quality health care is readily accessible through Beaumont Hospital, Farmington Hills, a full-service teaching hospital with a Level II Trauma Center and Certified Stroke Center, which is associated with Michigan State University and a part of Beaumont Health. Twelve major medical centers and hospitals are within a half-hour driving distance of the City. Many physicians affiliated with these medical facilities maintain their offices in Farmington Hills.

Profile of the Government

The community offers a wide range of quality housing featuring homes in every style and price range. There are many premier residential areas providing housing options including more than 25,200 single-family homes and over 10,600 rental units designed to fit every lifestyle. Home prices range from under \$100,000 to \$3 million, with the average home priced at approximately \$362,000.

The City operates under the City Council/City Manager form of government with seven elected officials, a Mayor, and six City Council members representing the citizens of the City of Farmington Hills. The Mayor is elected directly by the electorate for not more than two consecutive, two-year terms. The six City Council members are elected at large for staggered terms of four years each. The Mayor and City Council establish all policies for the City government. The City Manager is appointed by the City Council.

The City of Farmington Hills provides a full range of services including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; recreational activities and cultural events; and refuse collection and recycling services. Utility services for water and sanitary sewers are provided by the City, with the Oakland County Water Resources Commission administering the service for water and sanitary sewers under contract with the City. Library functions are provided by the Farmington Community Library, which serves both the City of Farmington Hills and the neighboring City of Farmington.

City Hall, which is a LEED Gold certified facility, will serve the community well through the coming decades by allowing the City to improve its energy and operational efficiencies, strengthen its community image, and provide flexibility in meeting the needs of the community.

Economic development efforts have been promoted by the City of Farmington Hills Economic Development Corporation, a component unit of the City whose financial statements are displayed in the basic financial statements.

The other component units of the City are the Brownfield Redevelopment Authority, established by the City Council to assist in the redevelopment of environmentally challenged sites within the City; and the Corridor Improvement Authority, created by the City Council to correct and prevent deterioration in business districts, encourage historic preservation, and promote economic growth.

The Corridor Improvement Authority was created in collaboration with the City of Farmington in sharing a corridor to leverage investments by defraying some of the costs of redevelopment and sharing resources that can be invested in improvements. The Brownfield Redevelopment Authority and the Corridor Improvement Authority financial statements are also displayed in the basic financial statements.

The City's annual budget provides the foundation for financial planning and control. All departments funded by the City of Farmington Hills are required to submit requests for appropriations to the City Manager in February of each year. The City Manager utilizes these requests as the basis for developing the proposed budget submitted to City Council by the first regular council meeting in May.

In conformity with Article VII General Finance of the City Charter and the State of Michigan Uniform Budgets Act, a public hearing on the proposed annual budget and tax rates is held by the first regular Council meeting in June, after public notice of the meeting and hearing is published at least seven days prior to the public hearing.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police department). Department heads may make transfers of appropriated funds within a department with the approval of the City Manager and finance director. Transfers of appropriations between departments require approval by the City Council.

Budget-to-actual comparisons are provided in the Annual Comprehensive Financial Report (ACFR) for each governmental fund in which an appropriated annual budget has been adopted. For the General Fund and the major Special Revenue Funds (Municipal Street Fund, Major Road Fund, Local Road Fund, and the Public Safety Millage Fund), the comparison is reported as part of the required supplemental information following the notes to the financial statements.

For the major Community Center Renovations Fund and all nonmajor governmental funds with an appropriated annual budget, the above comparison is presented in the other supplemental information subsection of the ACFR.

Factors Affecting Financial Condition

The information presented in this document is best understood when considered from the broader perspective of the unique environment within which the City of Farmington Hills operates.

Local Economy - City of Farmington Hills possesses a diversified property tax base with residential currently comprising 70 percent, commercial 21.5 percent, industrial 3.5 percent, and personal property (business equipment, furniture, and machinery) 5 percent. No one taxpayer exceeds 1.73 percent of the tax roll and the top 20 taxpayers combined account for approximately 10.72 percent of the total tax roll. Farmington Hills is home to approximately 4,700 businesses, 75 Fortune 500 companies, and more than 100 international firms. The City's residents are employed predominantly in management, professional sales, and related occupations.

The City's unemployment rate is at 4.2% as of September 2025 versus 2% as of January 2024, and is higher than the county unemployment rate of 3.8% as of January 2026, and is lower than the state unemployment rate of 5.0% as of January 2026.

National Gross Domestic Product in the 4th Quarter of 2025 was up by an annualized 0.5%, which slowed significantly from a robust 4.4% in the third quarter, largely affected by a government shutdown. For the full year of 2025, real GDP increased 2.1%.

The Conference Board Consumer Confidence Index® edged up by 0.8 points in March to 91.8 (1985=100), from 91.0 in February. The Present Situation Index—based on consumers’ assessment of current business and labor market conditions—increased by 4.6 points to 123.3. The Expectations Index—based on consumers’ short-term outlook for income, business, and labor market conditions—declined by 1.7 points to 70.9. While not obvious in the headline or its component indexes, the weight of rising costs due to tariff passthrough and spiking oil prices was evident among other measures in the survey like inflation expectations. Consumer confidence ticked up again in March, as a modest improvement in consumers’ views of current conditions outweighed a slight downshift in expectations for the future,” said Dana M Peterson, Chief Economist, The Conference Board. “Three of five components of the Index firmed in March, and overall confidence improved modestly for a second month. Nonetheless, the Index has been on a general downward trend since 2021.

Oakland County’s economic growth and business sustainability is assisted by “Automation Alley,” a dynamic organization of leaders from all backgrounds and business sectors that are combining talent and energy to transform southeast Michigan into a high technology workforce and business development powerhouse. Membership is made up of 1,000 technology-driven companies, governments, and educational institutions which have helped to drive the growth and image of southeast Michigan’s technology economy.

Oakland County continues to embrace the “emerging sectors” initiative, an aggressive plan to attract the top new and emerging businesses to Oakland County. Over the last several years over 500 emerging sector endeavors have generated over \$5 billion in investment while creating or retaining over 89,000 jobs. These sectors are:

- Advanced electronics
- Advanced material
- Aerospace
- Alternative energy
- Communications and information technology
- Defense and homeland security
- Medical main street/health care
- Robotics
- Finance, insurance, and real estate

Oakland County’s median household income of \$99,070 is the highest among Michigan’s 83 counties. Oakland County, as well as the City of Farmington Hills, continues to enjoy a AAA bond rating from Standard & Poor’s, the highest bond rating achievable. The AAA bond rating allows the City to borrow at the lowest possible interest rate, saving City’s taxpayers significant dollars in future borrowing costs.

Economic development staff of the City coordinates development activity with the City’s Economic Development Corporation. The City participates in a business retention program and has formed a partnership with the Oakland County Planning and Economic Development Services Division and the Michigan Economic Development Corporation. Working together, they have been successful in assisting companies in expanding their business opportunities in the City.

The Michigan Senate Fiscal Agency report from January 2026 forecasts the following:

ECONOMIC PROJECTIONS (Calendar Year)					
	2024 Actual	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
Real Gross Domestic Product (% change)	2.8%	2.0%	2.0%	1.7%	1.8%
US Consumer Price Index (% change)	2.9%	2.7%	3.0%	3.2%	3.1%
Light Motor Vehicle Sales (millions of units)	15.9	16.1	15.5	15.7	15.8
US Unemployment Rate (%)	4.0%	4.3%	4.8%	4.9%	5.0%
Real Michigan Personal Income (% change)	1.6%	2.2%	0.0%	0.3%	0.4%
Michigan Wage & Salary Employment (% change)	0.6%	0.8%	(0.1%)	0.2%	0.1%

HOW TO USE THIS BUDGET DOCUMENT

This document outlines the City's operational master plan for the coming budget year. This section is intended to acquaint the reader with the organization of the budget document and assist in obtaining the optimum from the information contained in this document.

The budget is divided by tabs into sections. A **Table of Contents** tab is included in the beginning of the book.

The **City Manager's Message**, which capsulizes the objectives of the budget along with the story behind the raw numbers, is presented in the second tab. It identifies major issues, outlines decisions to be made by the City Council during budget review and adoption, and communicates a thorough understanding of the budget impact for the upcoming fiscal year. A Tax Overview is also included in this tab which outlines the City's Total Tax Rate and its allocation between funds. A graphic portrayal of the budgetary fund revenues and expenditures by sources and uses is also presented in this section. An Organizational Chart is provided for the entire City organization. A chart depicting the City's financial and accounting fund structure is also included in this section. Department Organizational Charts are provided in each department's budget section.

The **General Fund** section contains revenue and expenditure summaries for the General Fund as well as brief detail and narratives on each major revenue category. Revenue and expenditure schedules include actuals for the past two completed years, the current fiscal year's amended budget, projected actuals for the current fiscal year, and the proposed/adopted budget. Expenditures are broken down into these categories: personnel, operating supplies, professional & contractual services, and capital outlay. The General Fund is further subdivided into major functional areas of activities such as: Boards, Commissions & Agencies; General Government; Public Safety (Police and Fire); Planning & Community Development; Public Services; and Special Services.

Departmental Expenditures are grouped by activity. Included in each section are narratives describing the department or division's mission, followed by goals, performance objectives and performance indicators. The performance indicators are divided into service level and efficiency measures. Also included is an organizational chart, staff position listing and a summary which highlights how we project the current year will end, in total, compared to the budget; as well as how next year's proposed budget, in total, compares to the current year. This is followed by the line-item detail budget, key trends shown graphically and capital outlay schedules.

The **Special Revenue Funds** section contains budget information and the proposed budget for funds that are maintained for specific revenue sources that are restricted or committed to expenditures for specific functions or activities. These restrictions/commitments are imposed by State Statute or Constitution, City Council Resolution or action by the City's electorate through the approval of special dedicated millages.

The **Debt Service Funds** section provides the budgetary funds for the payment of annual debt service (principal and interest payments) on bonds, which were issued by the City or on behalf of the City by the County.

How to Use This Budget Document

The **Capital Projects Funds** section contains budget information for the Capital Improvement Fund, including both the capital improvements plan and the capital improvements budget and a description of the difference between the two and how they are interrelated is also included. This section also includes the Golf Course Capital Improvement Fund and Revolving Special Assessment Fund.

The **Component Unit** section contains budget information for the Brownfield Redevelopment Authority Budget and Corridor Improvement Authority.

The **Supplemental Information** section contains financial plans, charts and graphs illustrating the City's financial condition and other statistics and demographics of the community. The budget resolution is included in this section of the final adopted budget.

A **Glossary** at the back of this book which defines technical terms used throughout the budget document is included in this section of the final adopted budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Farmington Hills
Michigan**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award of Distinguished Budget Presentation to the City of Farmington Hills for its annual budget for the fiscal year beginning July 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

This Distinguished Budget Presentation Award represents the 42nd consecutive award the City of Farmington Hills has received.

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OFFICE OF CITY MANAGER

April 2026

**To: Honorable Mayor and City Council
Residents of the City of Farmington Hills**

INTRODUCTION

I am excited to present the Fiscal Year 2026-27 Budget for the City of Farmington Hills. This is the culmination of months of hard work, creativity, and dialogue between the City Council, citizens, and staff. As the City enters the second half of its first great century, we will continue to honor our heritage, and do our best to serve the hard-working people who make Farmington Hills a great place everyday.

The Budget is the most important document that the City Council adopts. It contains the City Council's governing policies and organizational blueprint, which ensure fair, transparent and effective government for the citizens of Farmington Hills. The Budget also contains the City Council's Goals with measurable objectives and results for the Administration and the Departments to achieve and to be held accountable to.

The budget development begins with the City Council's annual Goals and Objectives session, held this year in February 2026, which identified potential changes in programs, activities, and projects to better realize the City's long-term vision.

Throughout the Budget process, input has been sought from the City Council, residents, staff, and consultants to better prioritize and direct the City's resources toward the programs, projects and activities that have the greatest potential for helping us achieve the City's goals and meet the City's most pressing needs.

The Budget is aligned with Mid-Term Goals (1 to 5 years) and Long-Term Goals (5 years or more), and guide priorities for the Budget. A 5-Year Capital Plan is adopted by the Planning Commission every March and forms the basis for the Capital projects that are included in this Budget. The Planning Commission and City Council have completed the City's new Master Plan, which will help set the context for positive change in future Budget cycles.

Commercial office property is roughly 21% of the City's property tax base, and continues to be the subject of scrutiny as multi-year leases in place before the Pandemic have recently expired; happily, this sector has remained stable, with an increase of 1.98% for FY 2026-27. The Residential sector remains stable, representing 70% of the City's property tax base, with an increase of 4.25% in FY 2026-27. As a result, the City's overall tax base has continued to grow by 3.96% for FY 2026-27.

This Budget provides continuity in critical services and infrastructure, improvements in public safety, all while broadening our approach to addressing social and economic challenges in our community.

In addition to supporting new initiatives and leadership, this Budget improves core public services such as police and fire protection, while maintaining roads, sidewalks, drains and other public infrastructure. This is the fifth Budget that includes the full-time operation of the Hawk Community Center, a regional attraction for outdoor sports, fitness, aquatics, theatre, arts and crafts, and a wide array of programs for the enjoyment of families and people of all ages and interests, including an e-sports facility. The Hawk is part of the City's superior parks system, including our renowned Heritage Park, the Costick Center, as well as the City's successful municipal golf course and ice arena.

The City is exploring creative ways to improve facilities and programming and to make them financially sustainable for the long-term. This includes a potential long-term partnership with Oakland County Parks, which is proposed to involve the co-branding of Heritage Park, with potential net savings of \$300 thousand per year for the City, and support from the newly passed/updated Oakland County Parks Millage to finance the replacement of Heritage Park facilities, including the Splash Pad, as well as a contribution of \$4 million from Oakland County Parks of support for important Special Services capital improvement projects.

BUDGET OVERVIEW

Total Ad Valorem taxable value increased by 3.96% in 2025. The increase in taxable value is the result of a 3.73% increase in real property taxable value, and a 3.04% decrease in personal property taxable value. The increase in real property taxable value is the result of a 4.25% increase in residential values, a 1.98% increase in commercial values, and a 3.99% increase in industrial values.

The City will be impacted by a Headlee Millage Rollback in FY 2026-27. The Headlee Rollback is a requirement of the Michigan Constitution, and results in the reduction of a local government's property tax rates if the growth of taxable property value (excluding new construction) exceeds the rate of inflation for any given year. The ultimate result is that growth in property tax bills do not exceed the rate of inflation.

Total City costs to provide healthcare benefits for City employees, including costs of full-time employees opting-out and new costs for eligible part-time employees, plus dental and optical benefits are estimated to be approximately \$6.2 million for FY 2026-27. The City's Defined Benefit Pension and Retiree Healthcare Contributions are approximately \$12.2 million for FY 2026-27.

GENERAL FUND REVENUE

The total General Fund Revenue Budget of \$86.2 million for FY 2026-27 (including transfers-in from other Funds) represents an increase of \$3.0 million or 3.5% when compared to the Adopted FY 2025-26 Budget of \$83.3 million, based primarily on an increase in Property Tax Revenues (\$1.6M) due to inflation, strong residential market growth and sales, which grew Taxable Value by 3.96%, respectively, and a Proposal A inflationary cap of 5%, and increases in Interest Earnings revenue (\$0.8M), reflecting the impact of increases in the Federal Reserve rate on investments of operational cash by the City that are allowed under State Public Act 20 of 1943, and finally, Fees increases (\$1.2M) reflected increases in In-House Engineering Fees to support an increased level of Road Construction projects, funded by Road Millage Funding.

The total General Fund Revenue Budget of \$86.2 million for FY 2026-27 (including transfers-in from other Funds) represents an increase of \$2.3 million or 2.7% when compared to the FY 2025-26 Year-end Projection of \$83.9 million. The difference between this difference and the difference explained in the previous paragraph is primarily due to an estimated \$0.8 M increase in Interest Earnings Revenue vs. the FY 2025-26 Budget, due to the Federal Reserve maintaining relatively high interest rates, when they are widely anticipated to be brought down as inflation appears to be falling back to Federal Reserve target levels, based on March 2026 inflation reports.

GENERAL FUND EXPENDITURES

The total General Fund Expenditure Budget of \$90.0 million for FY 2026-27 (including transfers-out to other Funds) represents an increase of \$2.7 million or 3.1%, when compared to the Adopted FY 2025-26 Budget of \$87.3 million. This increase is due primarily to an increase of \$3.4 M resulting from the addition of Public Safety (Fire and Police) staff over the last few years, together with a decrease of \$0.6 M in Support Services specifically in the Consultants and Insurance line items, this was done to more closely align with the trends seen in the last few years and to reflect the state of billing post COVID.

The total General Fund Expenditure Budget of \$90.0 million for FY 2026-27 (including transfers-out to other Funds) represents an increase of \$4.6M or 5.2%, when compared to FY 2025-26 Year-end Projection of \$85.4 million. The difference between the FY 2025-26 Adopted Budget and FY 2025-26 Year-end Projection is estimated operational savings.

GENERAL FUND - FUND BALANCE

The FY 2026-27 General Fund Budget is balanced with the use of \$3.8 million of Fund Balance. Total Fund Balance in the General Fund is estimated to be approximately \$59.4 million or 66.04% of total General Fund Expenditures plus Transfers-out at June 30, 2027.

The Budget calls for the use of General Fund balance in a planned and deliberate fashion:

- To pay \$1.6 million of annual debt service payments on the Hawk Community Center.
- To provide annual ongoing improvements to City facilities to ensure that they are in functional condition and are maintained/operated at the most efficient long-term cost.
- The current five-year Capital Improvement Plan proposes the optimal mixture of cash and debt financing to support capital projects. This will be accomplished largely through cash financing, and a modest amount of debt issuance to smooth budgeting impacts of capital projects. The State of Michigan's new Neighborhood Road Fund (NRF), created in FY 2025-26, is estimated to provide over \$4 million of new road funding per year for the City of Farmington Hills. This will allow the City to move the funding of \$4 million/year or more of Drain projects into the Road funds, relieving the General Fund financed CIP Fund of the burden of financing Drain projects.
- As promised, the Administration has completed its review of Special Services programs, facilities, and financing options with the Sports Facilities Company (SFC), producing an updated study to optimize the use of Community Center facilities, alter program offerings, fees, and to significantly increase memberships and program participation. The Proposed FY 2026-27 Budget includes the implementation of SFC recommendations, which will help reduce the City's General Fund deficit by nearly \$2 million/year, when fully implemented over the next three years.
- The City has committed to building a new Activity Center. The Proposed FY 2026-27 Budget includes \$1.8 million to hire an Architect to study the Hawk site as a possible location for this new facility, as well as providing a project cost estimate, and a timeline for implementation. Once this set of recommendations are received in the Fall of 2026, the City Council would make the final decisions as to the location, design, project scope, cost, and timeline, as well as financing options.

TAX RATE AND TAX ROLL

Approximately seventy (70%) percent of the tax roll is residential. Approximately thirty (30%) percent of the tax roll is non-residential and includes commercial (21.1%), industrial (3.4%) and personal property (4.9%). The average residential property taxable value increased by 4.5% from \$123,897 in 2025 to \$129,159 in 2026, which includes adjustments to existing properties plus the addition of new residential properties.

Using the proposed 2026 millage rates, this equates to an overall average property tax increase of \$86.92 directed to City taxes.

The Budget is based on a property tax rate of 16.5444 mills, a 0.0250 millage increase from FY 2025-26, a combination of (a) the voter's approval of the renewed Public Safety Millage in November 2025 (which included a restoration of cumulative Headlee reductions from 2016-2025) of 0.1113 mills and (b) 2025 Headlee Reductions of 0.0863 mills. This net millage increase will result in a \$3.10 increase in City property tax revenue from the average residential property owner compared to FY 2025-26.

ALL BUDGETED FUNDS

The total Budgeted Expenditures for all Budgeted Funds (excluding interfund transfers) for FY 2026-27 is approximately \$206.2 million, compared to approximately \$193.0 million for FY 2025-26. This represents a 6.8% increase in expenditures from FY 2025-26, representing inflationary increases and other increases in operating expenditures detailed above.

BUDGET HIGHLIGHTS

The following is a summary of major programs/projects that are completed/ongoing from the FY 2025-26 Budget. They are broken down into FY 2025-26 Ongoing Programs and/or Accomplishments and FY 2026-27 Programs and Projects.

Fiscal Year 2025-26: Ongoing Programs/Projects and/or Accomplishments

- **Economic Development** – The Grand River Corridor Study was approved by City Council in October 2024 and is well underway, including a completed online public survey, and listening sessions with stakeholders. When completed, this project will enable the Administration to recommend updated policies and programs to support public and private investments, resulting in a robust new future for businesses, residents, and customers of the Grand River Corridor.
- **SiFi** - This exciting project will add over \$140 million of broadband investment into 10 GB speed state-of-the-art fiber optic lines and equipment into the City, providing every parcel of land in the City with the opportunity to connect to super-high-speed internet service. Farmington Hills is the first community in Michigan to partner with SiFi, and the City bears no direct cost or risk for this transformational project!
- **Major Roads** – The following significant major road projects were completed:
 - o Industrial/Commercial Rd Rehabilitation
 - o Halsted Road, Twelve Mile Road to Fourteen Mile Road
 - o Folsom Road, Nine Mile Road to Orchard Lake Road
- **Local Roads** – The following significant local road projects were completed:
 - o Coventry (Scottsdale Rd.)
 - o Richland Gardens Area Project
- **New Equipment** – The following significant equipment was or will be placed into service:
 - o Public Services: replaced one (1) 10 yard dump Truck
 - o Special Services: golf cart fleet, mowers, other equipment.
 - o Police: Replacements of marked police vehicles.
 - o Fire: Replace one (1) Squad, & Fleet Vehicle

- **Public Facilities** – The following improvements were/are expected to be completed:
 - o Barrier Free (ADA) Improvements
 - o Police Building Site Improvements & Roof replacement
 - o Fire Station Improvements
 - o City Hall Lighting and Security Upgrades
 - o Ice Arena Building Improvements
 - o Electric Vehicle (EV) Charging Stations

Fiscal Year 2026-27: Programs and Projects

- **Special Services Capital Projects** – The Parks & Recreation Millage Fund will fund approximately \$1.04 million from Fund 410 for capital projects/outlays, Driving Range Netting/Improvements (\$150k), Rubber Flooring (\$150k), and various types of equipment.
- **Forfeiture Fund Capital Projects** – The Federal Forfeiture Fund will fund \$68,750 for ammunition, and \$61,500 for uniforms. The State Forfeiture Fund is proposed to spend \$52k on a variety of needs, including K-9 unit supplies and Radar Units.
- Sidewalks/Pathways – Sidewalk replacement along major roads will continue in FY 2026-27 including Farmington Road, east side, Glenmuer Street to Fourteen Mile Road.
- Construction Projects – The Major and Local Road Funds combined will expend approximately \$40.2 million in road improvements in FY 2026-27. The projects to be completed, which are primarily funded by Act 51 and road millage funds, are as follows:

Major Roads:

- o 13 Mile Road Reconstruction, Orchard Lake to Middlebelt - Design
- o 14 Mile Road Reconstruction, City Limits (Haggerty) to Drake - Design
- o 9 Mile Road and Pathway Improvements, Haggerty to Farmington - Design

Local Roads:

- o Scottsdale Road Reconstruction - Design
- o Rockshire, Edgemoor & Bramwell Gravel Road Conversion - Construction

COMMUNITY CENTER RENOVATIONS FUND

This Fund is designed to provide major capital improvements for the Hawk Community Center and the Costick Community Center. This Capital Project Budget includes a proposed \$70,000 to provide for any emergent capital needs in FY 2026-27, as well as the use of over \$700 thousand of State of Michigan legislative earmark dollars to renovate the 3rd Floor of the Hawk Community Center.

CAPITAL IMPROVEMENT FUND

In addition to the capital projects contained in the Parks & Recreation Millage Fund, Community Center Renovations Fund, Road Funds, Public Safety Millage Fund, Parks Millage Fund and Forfeiture Fund Budgets, the City plans to invest approximately \$6.7 million in FY 2026-27 on infrastructure and capital improvements benefiting the entire community.

The above program is comprised of building and site improvements, sidewalk construction, drainage improvements, technology enhancements, and the acquisition of equipment for the Public Services, Police and Fire Departments. While the revenue resources are limited, a proper balance of capital improvements needs to be maintained. Next year's program includes:

- Multiple city-wide facility improvements including the replacement and/or upgrade of pedestrian sidewalks, including segments on major roads including brick paver repair/replace, Farmington Road, east side, Glenmuer Street to Fourteen Mile Road, and Neighborhood Sidewalk Replacement Program SAD.
- Equipment for the Fire Dept. include the replacements of a Battalion Chief Vehicle, Squads, Utility vehicle to replace fleet vehicle, and Refurbish/Replace Fire Station Extractors.
- Equipment for the Police Dept. includes Body Armor Replacement, Grappler Vehicle Apprehension System, Carbyne Next Generation 911 System, and Motorola P25 Radio System.
- Equipment for the Public Services Department including a 10-Yard Dump Truck, Refurbish Existing Equipment, Sign Shop Truck – Replacement, and Portable Sewer Camera System - Replacement
- Technology upgrades include Infrastructure and software enhancements to support various departmental initiatives, Paging System, and POTs/Alarm phone replacement.

CITY-WIDE CAPITAL EXPENDITURES

The total amount of Budgeted capital expenditures for FY 2026-27 is approximately \$48.7 million, which is \$0.7 million less than the \$49.4 million Budgeted in FY 2025-26, reflecting a slight fluctuation in Road Construction Projects.

Of the total capital expenditures for FY 2026-27, approximately \$40.2 million is for Major and Local Road construction (Funds 202 and 203), \$6.7 million is for infrastructure/equipment included in the Capital Improvement Fund (Fund 404), \$1.0 million is for Parks & Recreation (Fund 208), and \$0.8 million is budgeted in the Public Safety Millage Fund (Fund 205) for Patrol vehicle replacement. Specific information is included in each respective Fund/Department.

PERSONNEL COSTS AND STAFFING

Farmington Hills still has one of the lowest employee-to-resident ratios of any local community while continuing to provide efficient and comprehensive services. We are always looking for ways to reduce costs while maintaining a quality workforce. City government is a people business. We serve people's needs and wants with people. This is a good staff with dedicated people who enjoy their work. I am proud of them every day. The Budget includes a 3.75% pay increase for general full-time employees, where applicable.

ACKNOWLEDGEMENTS

The past year has been highlighted by numerous achievements resulting in both state and national recognition due to the fine work of employees and the cooperation between the City Council, City Administration, and the residents. I am proud to present the following list of accomplishments:

- **The Finance Department** received the Distinguished Budget Presentation Award from the Government Finance Officers' Association (GFOA) for the FY 2025-26 Budget. This is the 42st consecutive year the City has received the award.
- **The Finance Department** received the Certificate of Achievement of Excellence in Financial Reporting from the GFOA for the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2025, which was the 29th consecutive year the City has received this award.
- **The Finance Department, Human Resources Department, and Central Services Department** led the implementation of the new BS&A ERP, UKG Ready time and hours management software, and NeoGov HRIS software, which serve the entire City organization with state of the art municipal financial, employee management, and community development software, vastly improving internal and external customer service experience and unifying the City's ERP software platform for the first time.
- **The Special Services Department** 2025 was another record breaking year for the Department of Special Services, with over 6,600 campers participated in our diverse camp programs, 48,637 rounds of golf were played at the Farmington Hills Golf Course, 3.5 million practice balls hit at the Driving Range, and 23,728 Day Passes were sold at the Hawk.
- **The Police Department** received grants which supported police officer hiring, advanced tactical police training, mental health response training, community engagement, and officer well being and safety.
- **The Fire Department** completed the upgrade of Fire Station #5 (Headquarters) to include a state-of-the-art Emergency Operations Center, at a cost of \$3.2 million, of which \$3.0 million was funded by a grant from Michigan Department of Labor and Economic Opportunity.
- **Public Services Department** completed the successful reconstruction of Halsted Road from 8 Mile to 9 Mile Road. Enhancements to the corridor included full road replacement with new concrete pavement, the addition of a continuous center left turn lane for improved safety, and connection of sidewalk gaps to create an uninterrupted pedestrian route along this one-mile stretch.
- **Planning and Community Development Department** has successfully transitioned to a fully electronic permitting and application system through the combination of the new BS&A ERP software and Bluebeam, eliminating paper applications and plans, preserving the environment, and improving efficiency for applicants and staff.

Transmittal Letter

I would like to personally thank all the department heads for not only doing their usual excellent job of submitting reasonable and prudent Budget requests, but also for thinking ahead to proactively address the opportunities that present themselves to grow and improve our community.

Thanks also to those who have worked hard on putting together this Budget.

Michelle Aranowski, Director of Central Services
Carly Lindahl, City Clerk
Vickie Sullen-Winn, Director of Communications and Community Engagement
Charmaine Kettler-Schmult, Director of Community Development
Cristia Brockway, Economic Development Director
Stephanie Keimer, Secretary to the Finance Director
Brant Klassen, Accounting Specialist
Thomas C. Skrobola, Finance Director/Treasurer
Jon Unruh, Fire Chief
Jason Olszewski, Deputy Fire Chief

Lori Brown, Human Resources Director
John Piggot, Police Chief
Brian Moore, Assistant Police Chief
Jacob Rushlow, Director of Public Services
Tammy Gushard, Assistant Director of Public Services
Derrick Schueller, Superintendent, Public Works
Mark Saksewski, City Engineer
Bryan Farmer, Interim Director of Special Services
Brian Moran, Deputy Director of Special Services



Karen Mondora
Acting City Manager

MID-TERM AND LONG-TERM GOALS

MID-TERM GOALS (1 to 5 years)

- 1 Provide high quality dependable public services.
- 2 Implement programs and activities to reduce costs, increase revenues, and add efficiencies.
- 3 Enhance the safety of the city's residents and businesses, as well as visitors to the community.
- 4 Provide forums that encourage active participation in our local community and government.
- 5 Expand and retain the existing business base and enhance commitment to the redevelopment of the maturing sections of the city.
- 6 Provide a wide array of artistic, cultural, and recreation programs and activities to meet the changing leisure needs of the community.
- 7 Be proactive in the legislative process at the State and Federal level by representing the interests of the city.
- 8 Maintain an educated staff and provide a safe and positive work environment.
- 9 Ensure compliance with all federal, state, and local laws in addition to the rules and requirements of other governing agencies and organizations.
- 10 Participate in sound management practices to protect and enhance the environment.
- 11 Maintain a strong City identity and citizen participation by enhancing communication with the public.

LONG-TERM GOALS (5 years or more)

- 12 Assure the continued vitality of Farmington Hills as a premier community by preserving the tax base, the infrastructure and quality of life.
- 13 Improve the livability of the city.
- 14 Preserve and strengthen city home rule to maintain local control of local issues.

The goals in each departmental budget directly link to the City-wide mid and long-term goals. This is demonstrated by the number(s) in parenthesis at the end of each departmental goal. Achievement of the Department goals and City-wide mid-term goals assist the City's progress in meeting its long-term strategic goals.

LONG-TERM FINANCIAL PLANS

The City's financial planning process assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve its goals. A key component in determining future options, potential problems, and opportunities is the forecast of revenues and expenditures. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables. Revenue and expenditure forecasting does the following:

- A) Provides an understanding of available funding;
- B) Evaluates financial risk;
- C) Assesses the likelihood that services can be sustained;
- D) Assesses the level at which capital investment can be made;
- E) Identifies future commitments and resource demands; and
- F) Identifies the key variables that cause change in the level of revenue.

The City forecasts the General Fund five (5) years out from the adopted budget using conservative but realistic assumptions as its "Base Forecast". Using the base forecast model, the City projects the annual and cumulative change to the General Fund – fund balance relative to its fund balance target range. If the base forecast reflects fund balance declining below the fund balance target range within the forecast timeframe, then alternative forecast scenarios are developed reflecting assumptions which keep fund balance within the target range.

THE BUDGETING PROCESS

Budgeting is a financial plan for utilizing the City's available funds during a fiscal year to accomplish established goals and objectives. It also:

- A) Provides citizens with an understandable financial plan in which the welfare of the citizens may be enhanced or reduced in the budgeting process;
- B) Prioritizes goals that will provide for community needs;
- C) Defines the financial plan that will be used to achieve stated goals;
- D) Determines the level of taxation required.

The budget compiles the financial data needed to support Farmington Hills' decision making/ policy development process. The budget is based on City Council Goals, the Capital Improvements Program and other planning and programming documents, the City's financial policies, City Council direction, current revenue restraints and City Manager and departmental review of operations.

City Council uses the following planning documents to guide its short and long term budget decisions. Valuable information is gathered from these plans and the residents who serve on the various Boards and Commissions responsible for their creation.

The Master Plan for Future Land Use

Provides guidelines for decisions on how land will be used. The master plan is: 1) a long-range, comprehensive and general guide for the development of land; 2) a map of future land uses and the supporting documentation describing the details, and 3) the result of an orderly process of survey and study of the basic planning elements - land use, natural features, populations and community facilities; residential, recreation, commercial, office and industrial land needs and thoroughfares and streets to provide for vehicular movements within and through the city.

The Parks and Recreation Master Plan

Focuses on the needs of current and future residents of Farmington Hills in order to continue providing programs and services to improve their quality of life. The Master Plan: 1) includes public input regarding the current and future park and recreation needs of Farmington Hills residents; 2) provides the Parks and Recreation Commission, Special Services staff, and other community stakeholders with information to guide parks and recreation planning for the next years, and 3) represents the needs and desires of current Farmington Hills residents and projects the needs of future residents based upon growth trends and demographic information.

The Capital Improvements Plan

Plans for and guides needed capital improvements and expenditures in a fiscally sound manner and ensures that improvements are consistent with the goals and policies of the city and the expectations of residents. A capital project or expenditure must: 1) impact the City-at-large or address a major need within the City in some specific way, 2) represent a public facility, 3) represent a physical improvement, and 4) require the expenditure of at least \$25,000.

The Economic Development Plan

Provides a framework for making sound decisions regarding the allocation of limited economic development resources. The mission is to: 1) maintain a healthy business climate, including the expansion of business in the international trade arena; 2) work cooperatively with the state, county, chamber of commerce, economic development corporation, schools, universities and others to provide basic business assistance to new and existing businesses in the community, and 3) strengthen and revitalize the economy by attracting and retaining quality jobs.

The Master Storm Drainage Plan

Provides the City with a plan and guide for the continued development of the city. The plan is flexible and allows and encourages the use of the natural open drainage system to its fullest.

LEGAL REQUIREMENTS

In addition to sound financial theory and principles, the City of Farmington Hills' budget process is governed by the City Charter and State Statutes of Michigan. "Article VI, General Finance" of the City Charter establishes July 1 through June 30 as the City's fiscal year and annual budget cycle for the City government.

Budget Document

The City Charter, approved by the electorate on May 8, 1973, and the State of Michigan Uniform Budgeting Act (Public Act 621 of 1978), which amended the Uniform Accounting Act of 1968 (Public Act 2 of 1968), mandates that the budget document present a complete financial plan for the ensuing fiscal year and contain the following:

- A) Estimates of all anticipated revenues of the City from all sources with comparative statement of actual amounts received from each or similar sources for the preceding fiscal year, the current fiscal budget, projected actuals for the current fiscal year and estimated amounts for the proposed budget year.
- B) Detailed estimates of all proposed expenditures for each department and office of the City showing expenditures for corresponding actual expenditures for the preceding fiscal year, budget amounts for the current fiscal year, projected actual expenditures for the current fiscal year and amount for the proposed fiscal year.
- C) Statement of estimated Fund Balance for the end of the current fiscal year.
- D) Statements of the bonded and other indebtedness of the City showing the debt redemption and interest requirements for the fiscal year and the amount of indebtedness outstanding at the end of the fiscal year.

Budget Procedure

As required by the City Manager, each City Officer must submit to the City Manager an itemized estimate of expenditures for the next fiscal year for the department or activities under his/her direction. The City Manager then prepares a complete itemized budget proposal for the next fiscal year and must present it to City Council not later than the first regular meeting in May. Prior to the adoption of the budget, at the first regular meeting in June, a Public Hearing on the budget must be held to inform the public and solicit input and comments from the citizenry. At least one week prior to the Public Hearing on the budget, copies of the budget document are on file at the City Clerk's Office and the public libraries for the review and inspection by the citizens. A Public Notice, published in a newspaper of general circulation in the community, announces the time and place of the meeting and the availability of the budget document for review.

Fiscal Year Budget

The budget process begins in January with the distribution of budget instructions and forms. Department requests are submitted by City officials in late January. Departmental budget reviews are held with the City Manager, Finance Director and Department Heads. After revenue projections are prepared by the Finance Department, expenditure requests are reconciled by the City Manager and Finance Director to conform to revenue projections and a recommended budget is presented to City Council.

The City Council holds public study sessions with the City Manager, Finance Director and Department Heads, at which input from the public is received.

A Public Hearing to receive additional citizen input and comments is scheduled for May or June, after a public notice is published in the Oakland Press. The Budget Document, including a schedule of all Study Session dates and the Public Hearing date is available for review by interested parties at the City Clerk's Office at City Hall and the two branches of the District Library. The Budget Document and Tax Rate are adopted in June, after the Public Hearing.

The final budget document evolving from the budget process consists of 13 major sections and contains the budget message, budget overview, budgets including revenue and expenditure estimates for the upcoming fiscal year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Component Units and the Budget Resolution.

The budget is constructed in compliance with the State Uniform Accounting Budgetary Act of 1968 (Public Act 22 of 1968), as amended, which categorizes elements of the accounting and budget system into Funds, Departments or categories, Reserves and Expenditures.

The operations of each fund are accounted for as a separate self-balancing set of accounts that consist of assets, liabilities, fund equity and appropriate revenues and expenditures.

Budget Appropriation and Amendments

The City budget is adopted by the City Council on an activity, or function/department, or fund basis. The City Manager is authorized by Budget Resolution to make budgetary transfers within the appropriation centers established through the budget. However, all transfers between appropriation centers may be made only by further action by the City Council.

City Council may make additional appropriations during the fiscal year for unanticipated expenditures required by the City, but such additional appropriations shall not exceed the amount of actual and/or anticipated revenue and available fund balance as estimated in the budget unless the appropriations are necessary to relieve an emergency endangering the public health, safety or welfare. The Council may also reappropriate funds among appropriation centers. Council is apprised of the budget status through quarterly reports prepared by the Finance Department.

BUDGET CALENDAR FY 2026/27

November - December 2025	Finance Department prepares budget documents and instructions for Department Directors
January 9, 2026	Electronic distribution of budget documents and instructions and forms to Department Directors
January 12 - 16, 2026	Pre-submittal Meetings with Departments and Finance and HR (optional) as requested by department heads. HR will attend if requested by a department
By February 6, 2026	Departmental Budget Requests submitted to Finance Department (including personnel change requests, which Departments will also share with HR)
February 11, 2026	City Council Goal Setting Meeting
By February 13, 2026	Major and Local Road Budgets submitted to Finance Department
February 23 - 27, 2026	Finance Department Budget Review Meetings with Departments. HR will attend the 1st part if a department submits a personnel change request
March 9 - 13, 2026	City Manager Budget Review meetings with Departments and District Court on General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Component Units. HR will attend the 1st part if a department submits a personnel change
March 16 - April 17, 2026	Budget Document Preparation
April 22, 2026	Transmittal of FY 2025-26 draft budget document to City Council
May 4, 2026	Budget Overview presented to City Council at Study Session
May 4 - 5, 2026	Budget review study sessions with City Council
June 1, 2026	In accordance with City Charter Section 6.04 and MCL Section 141.412, at least six (6) days before the Public Hearing below, the City Clerk: - files a Public Notice of the Public Hearing on Proposed FY 2026-27 Budget and tax rates to support the Proposed Budget, and - makes a copy of the Proposed FY 2026-27 Budget document available to public
June 8, 2026	Public Hearing and Adoption of Proposed FY 2026-27 Budget Resolution and tax rates to support the Proposed Budget

FINANCIAL POLICIES

GENERAL

All budgetary funds must be balanced. Total anticipated revenue plus appropriations from the beginning fund balance and reserves, in excess of prudent designations of fund balance and reserves, must equal total estimated expenditures for all funds.

The City will strive to establish and maintain an unassigned fund balance of 15-25% of the General Fund expenditures for the subsequent year to pay expenditures caused by unforeseen emergencies, cash shortfalls caused by revenue declines or delays and mitigate the need for short term borrowing.

General fund encumbrances outstanding at the fiscal year end will not be charged to the current year budget but may be assigned from fund balance and automatically re-appropriated in the new budget year and when paid charged to the new fiscal year. The new fiscal year budget may need to be amended to support the re-appropriated encumbrances, if budget funds were not sufficiently available to be carried forward with the encumbrances.

All budgets shall be adopted on a basis consistent with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a fund liability has been incurred and that liability will be liquidated with current resources.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant accounting policies.

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are grouped into generic fund types in two broad categories as follows.

BUDGETARY & GOVERNMENTAL FUNDS

General Fund

The General Fund has been identified as a major fund and contains the records of the ordinary activities of the City which are not accounted for in another fund. The fund contains appropriation for all operating departments of the city. City Council has broad discretionary powers over the utilization and financial resources of the General Fund. General Fund activities are financed by revenues from general property taxes, state-shared revenues and other sources.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of earmarked revenues or financing activities requiring separate accounting because of legal or regulatory provisions. The primary special revenue funds are the Major and Local Road Funds, and the Public Safety Millage Fund which have been identified as major funds. The dedicated Recreation Special Millage Fund is also a Special Revenue Fund.

Debt Service Funds

Debt Service Funds are used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt other than enterprise fund bonds payable. The Local Road Special Assessment Debt Fund has been identified as a major fund.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or outlays, other than those of proprietary enterprise funds. The Capital Improvement Fund has been identified as a major fund, and is used to account for the development of capital facilities and equipment other than those for Roads and Utilities.

Enterprise Funds

An Enterprise Fund is established when the intention is that the costs of providing goods or services is financed or recovered primarily through user charges. Enterprise Funds include the Water & Sewer Funds, which are included as a Financial Plan in the Supplemental Information section of this document.

COMPONENT UNITS

Component Units are legally separate entities for which the City is financially accountable. The Brownfield Redevelopment Authority is a Component Unit of the City created to facilitate the implementation of plans for the identification, treatment and revitalization of environmentally distressed areas within the City designated as Brownfield Redevelopment Zones. The Corridor Improvement Authority Fund is a Component Unit of the City created to correct and prevent deterioration in business districts, encourage historic preservation, and promote economic growth.

FIDUCIARY FUNDS

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. These include the Retirement System and Agency Funds. The Retirement System is accounted for in the same manner as a proprietary fund. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The financial activity of the Agency Funds is limited to collection of amounts which are subsequently returned or paid to third parties and, accordingly, are limited to cash transactions.

BASIS OF ACCOUNTING

The budgets of General Governmental Funds are prepared on the modified accrual basis of accounting. Under this method, the City recognizes revenue when it becomes both measurable and available to finance current City operations. Expenditures are recorded when the related fund liabilities are incurred, except principal and interest on general obligation long-term debt, which are recorded when due. Modifications in such method from the accrual basis are as follows:

- A) Property taxes and other revenue that are both measurable and available for use to finance operations of the City are recorded as revenue when received.
- B) Interest on bonded debt and other long-term debt is not recorded as an expenditure until its due date.
- C) Payments for inventorable types of supplies are recorded as expenditures at the time of purchase.
- D) Normally, expenditures are not divided between years by the recording of prepaid expenses.

Enterprise, and non-expendable Trust and Pension Trust Fund are prepared on the full accrual basis. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

CAPITAL ASSETS

Capital assets used in governmental fund type operations are recorded as expenditures at the time of purchase. All capital assets are recorded at cost, or if donated, at their estimated fair value on the date donated.

WATER AND SEWER SYSTEMS

Oakland County operates the City's water and sewer systems by contract. Periodically, the County transfers the net revenues to the City, which deposits them in the Water & Sewer Fund.

INVESTMENTS

Investments are recorded at cost, which approximates market value.

ELIMINATIONS

The total data presented is the aggregate of the fund types. No consolidating or other eliminations were made in arriving at the totals; therefore, they do not present consolidated information.

LEASE-PURCHASE CONTRACTS

The City is involved in the purchase by lease contract of the 47th District Court Facility from the City of Farmington Hills Building Authority, a City-created and directed authority, whose sole business activity is acquiring and leasing property to the City. Building Authority operations consist of the issuance and repayment of debt and the construction of facilities, all of which are reported in the appropriate City funds. The financial statements of the City of Farmington Hills Building Authority are consolidated with the financial statements of the City as follows:

- A) Assets of the Building Authority which are held for payment of outstanding bond issues are reported in the Debt Service Funds.
- B) Construction activities are recorded in a Capital Projects Fund.
- C) Fixed assets (completed construction projects) of the Building Authority are reported as Capital Assets.
- D) Remaining amounts due on bonds issued by the Building Authority are reported as non-current liabilities.

CAPITAL IMPROVEMENT BUDGET POLICIES

The City annually prepares and updates a Six Year Capital Improvement Program. This Program contains projects and equipment costs generally in excess of \$25,000. Total project cost and sources of funding, along with project descriptions, are outlined in the Capital Improvement Program. Areas included in the Program are: drainage, sanitary sewers and watermains, public facilities, sidewalks, transportation, equipment and parks and recreation facilities.

The purpose of the Six Year Program is to facilitate the orderly planning and infrastructure improvements, maintain, preserve and protect the City's existing infrastructure system and to provide for the scheduled replacement of equipment, and for the acquisition of new equipment, in order to insure the efficient delivery of services to the community.

In addition to the Six Year Capital Improvement Program, the City prepares a Capital Improvement Budget, which implements the first year of the Capital Improvement Program, to the extent that resources are available.

FINANCIAL REPORTING & AUDITING POLICIES

In accordance with Section 6.10 of the City Charter, an independent audit of all City funds is conducted annually by a Certified Public Accounting Firm. The Comprehensive Annual Financial Report (CAFR) is subject to the annual audit.

The annual audit will be conducted in accordance with generally accepted auditing standards (GAAP). The scope and procedures of the audit will be in conformance with the "Engagement Letter" signed by the City and the auditors. The City fully complied with the Governmental Accounting Standards Board (GASB) Pronouncement 34 in the most recent audits. The basis for budgeting follows the same basis as the audited financial statements.

While the City's annual audit includes the Water & Sewer Fund and Pension Funds, the annual budget does not include the Water & Sewer Fund and Pension Funds.

The City maintains a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles as established by GASB.

The Finance Department maintains a system of internal controls to safeguard the City's assets and insure accurate and timely accounting, reporting and disclosure.

The Finance Department prepares monthly budget and financial reports for internal management purposes. In addition to financial audits, every five years, the City conducts a Managerial Audit. These audits are conducted by an independent consultant or consultants chosen by City Council, who determines the scope of the audit, as well as the nature of the report that is presented to City Council.

CASH AND INVESTMENT POLICIES

On November 16, 1998, the City Council adopted an extensive Investment Policy for all the funds of the City, excluding Employee Pension Assets. This Policy has been amended as recently as February 26, 2018.

The Policy stresses legal compliance with Public Act 20 of 1943 as amended by Public Act 196 of 1997 as to type of investments permitted, which include certificates of deposits, treasury bills, obligations of U.S. Government agencies, notes, bonds, commercial paper (two highest ratings), repurchase agreements, bankers acceptances, pools or mutual funds with legal investments and full faith and credit U.S. agency paper.

The investment objective of the City is "S.L.Y.," Safety, Liquidity and Yield.

The City has received certification from the Municipal Treasurer's Association of the United States and Canada, certifying that the City's Investment Policy meets the standards established by that body.

The City's Investment Policy covers the following areas and topics:

- A) Objectives
- B) Combining of funds/prorating of interest among funds
- C) Delegation of authority (employees authorized to place investments)
- D) Prudence - Prudent Person Principle
- E) Ethics and Conflict of Interest
- F) Internal Control
- G) Reports and Accounting
- H) Diversification of percentages of portfolio allowed for each type of investment maturity schedule and financial institution
- I) Criteria for selecting banks and dealers
- J) Safekeeping, custody, investment procedure and internal control
- K) Glossary of terms

DEBT MANAGEMENT POLICY

The City limits short term borrowing to cover cash flow shortages through the issuance of tax anticipation notes. The issuance of long-term debt will be limited to capital improvements or projects that cannot be financed from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of required reserves.

The maturity of the bond issues will not exceed the useful life of the capital improvement project. Long term bonding will be considered when future citizens will receive a benefit from the improvement. The City's Statement of Legal Debt Margin calculation is located in the Debt Service Fund Section of this Budget Document.

The City will limit its general obligation long term debt to 10% of the City's State Equalized Value (Assessed Value), excluding the following bonds from the limitation:

- A) Special Assessment Bonds;
- B) Mortgage Bonds;
- C) Transportation Fund Bonds;
- D) Revenue Bonds;
- E) Bonds issued, or contract or assessment obligations, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction;
- F) Other obligations incurred for water supply, sewage, drainage or refuse disposal projects necessary to protect the public health by abating pollution;
- G) Bonds issued for the construction, improvement or replacement of a combined sewer overflow abatement facility;
- H) Bonds issued to pay premiums or establish self insurance contracts in accordance with Act 202, Public Acts of Michigan, 1943, as amended;

In addition, the City will establish and follow general debt limitation guidelines for the debt capacity measures below:

- A) Net Debt as a Percentage of Taxable Value;
- B) Net Debt per Capita;
- C) Net Debt per Capita as a Percentage of Income per Capita;
- D) Annual Debt Service Expenditures as a Percentage of Annual Total Expenditures for the Governmental Activities; and
- E) Annual Debt Service Expenditures as a Percentage of Annual Total Revenue for the Governmental Activities.

All other bonds are not subject to financial limitations.

The City will maintain communications and relations with bond rating agencies and endeavor to improve or maintain its current bond rating annually.

TAX ABATEMENT POLICY

On February 9, 1998, the City Council adopted a Tax Abatement Policy. The Policy was revised on February 28, 2000, July 28, 2003, October 11, 2004 and January 28, 2019.

Criteria with which a business must comply in order for City Council to consider an Industrial Development District Tax Abatement Proposal.

- A) The abatement must include funding from a State or Federal program, unless the project is for redevelopment or rehabilitation or for new personal property only (if the new personal property request creates or retains new jobs within the City of Farmington Hills).
- B) The tax abatement will not cause a negative impact on local tax revenues.
- C) The business qualifying for an Industrial Development District Tax Abatement must remain within the City of Farmington Hills for twice the length of the tax abatement period and if a move out of the community should occur, the business shall repay the entire amount of the abatement and it shall be a lien on the property until paid.

PURCHASING POLICIES

On January 13, 2025, the City Council adopted a Resolution establishing the amended City Purchasing Policies and Procedures. These Policies comply with Section 9.12 of the City Charter authorizing the City Council to establish Purchasing Policies and require sealed bids to authorize all awards for goods and services over \$10,000. The Policy provides for a centralized purchasing system administered by the City's Director of Central Services, who reports to the City Manager.

All goods and services aggregating in excess of \$10,000 in a fiscal year are formally bid, which is in writing, sealed and submitted in accordance with written specifications and opened at a public bid opening. Bid awards exceeding \$25,000 are reviewed and approved by City Council. Purchase orders from \$10,000 - \$25,000 are approved by the City Manager after receipt of three written quotations. Items under \$10,000 are awarded by the Director of Central Services after solicitation of three verbal quotations.

The Policy also provides for procurement in cases of emergency situations threatening public health, welfare and safety, subject to after the fact review of the basis of the emergency and the selection of the particular vendor to be placed in the purchasing file.

The 12-page Policy Document and 17-page Procedures Document cover topics such as:

- A) Organization and Authority
 - 1) Role of the City Council
 - 2) Role of the City Manager
 - 3) Role of the Director of Central Services
- B) Standards of Conduct
- C) Policy Amendment Procedures
- D) Bid specification preparation, bidding procedures, bid opening, bid awards, correction of bids
- E) Rules against subdivision to avoid sealed bid and Council award procedures
- F) Procurement of professional services

REVENUE POLICIES

The City will maintain sound appraisal procedures and practices to reflect current property values.

The City will minimize the impact of property tax financing for city services by seeking alternative financing such as grants, user fees, and upgrading/enhancing the property tax base.

The City will project its annual revenues based on historical data, county, state and national economics and new statutes.

The City will finance essential City services that have a city-wide benefit from revenue sources generated from a broad base, such as property taxes and state shared revenues.

The City will review fee structures to charge the cost of service to the benefiting property owners and customers serviced, while being sensitive to the needs of low-income individuals.

The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

GRANTS MANAGEMENT POLICY

The City has established Policies and Procedures to Administer and Manage Federal Grant Awards.

The Policies and Procedures include the requirements for the Grant Development, Application and Approval Process; Grant Program Implementation; Financial and Budgetary Compliance; Recordkeeping; Allowable and Unallowable Costs; Cash Management; Davis-Bacon Act Compliance; Grant Eligibility; Equipment and Real Property Management; Grant Matching, Level of Effort and Earmarking; Period of Availability; Procurement and Vendor Suspension and Debarment; Program Income; Real Property Relocation and Acquisition; Grant Reporting; Record Retention and Access; and Sub-recipient Monitoring.

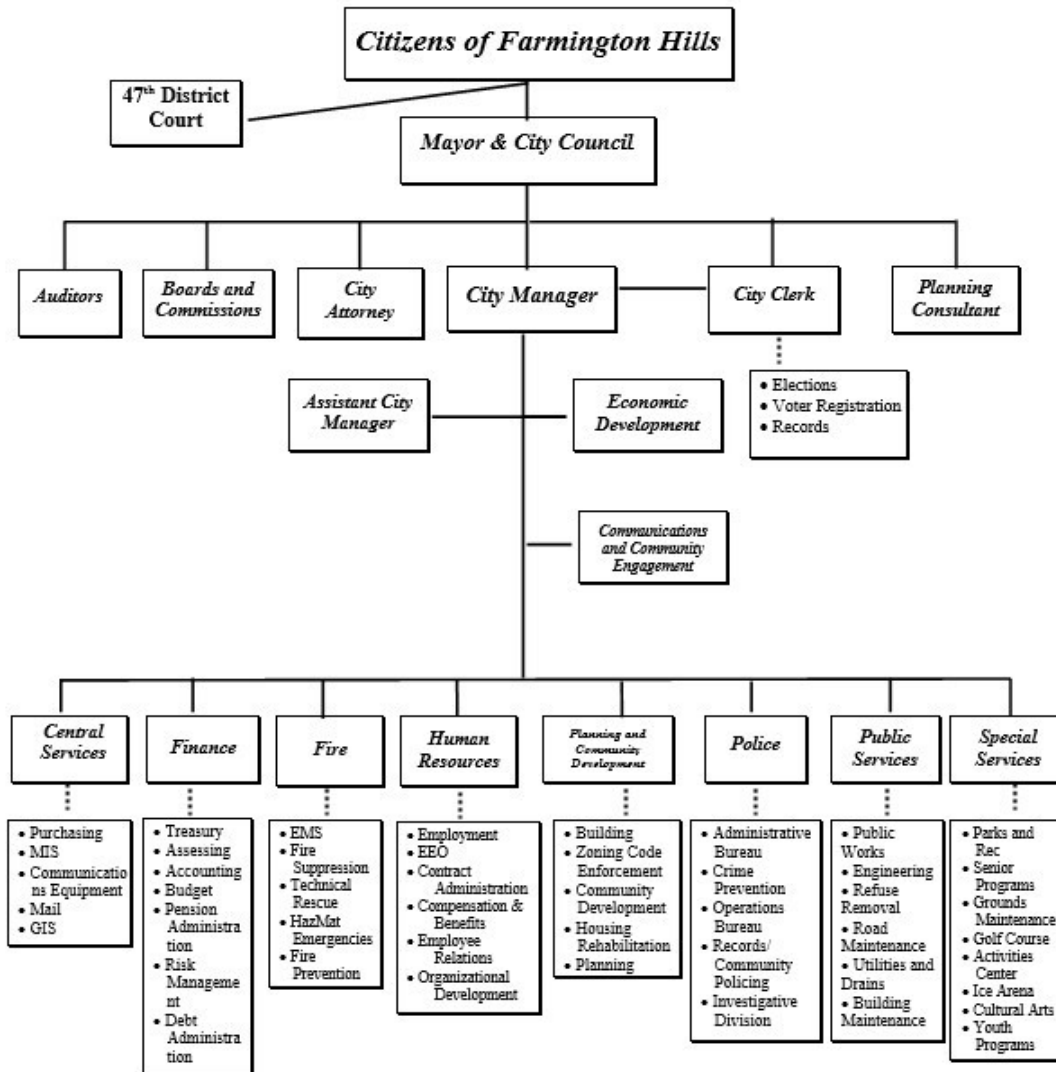
FINANCIAL POLICY BENCHMARKS

Financial Policy Benchmarks

Status

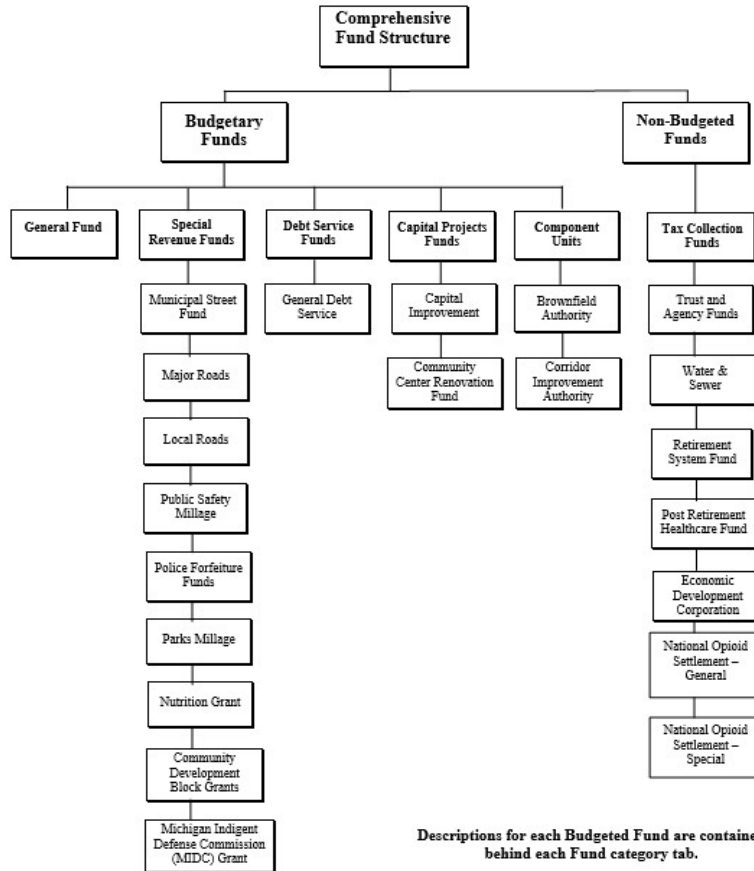
<u>Fund Balance</u> Unassigned General Fund – fund balance = 15% - 25% of General Fund Expenditures + Transfers-out.	<u>Fund Balance</u> Unassigned General Fund - fund balance = 80.5% of Expenditures + Transfers-out (FY 2024-25 audit).
<u>Accounting, Auditing, Financial Reporting Policy</u> Produce Annual Comprehensive Financial Report (ACFR) in accordance with GAAP.	<u>Accounting, Auditing, Financial Reporting Policy</u> Received the GFOA Certificate of Achievement of Excellence in Financial Reporting for the City's FY 2024-25 ACFR for the 28th consecutive year.
<u>Revenue Policy</u> Maintain a diversified and stable taxable revenue base.	<u>Revenue Policy</u> 2025 Taxable Value base comprised of: Residential 70% Non-Residential 30%
Maintain sound appraisal procedures and practices to reflect accurate property rates	Equalization factor of 1.
<u>Investment Policy</u> Analyze market conditions to maximize yields while maintaining the integrity and safety of principal.	<u>Investment Policy</u> The City's average rate of return on investments is comparable with the benchmark 3-month Treasury Bill Rate.
<u>Debt Policy</u> Maturity of bond issues will not exceed useful life of capital improvements they finance.	<u>Debt Policy</u> No bond issue has a maturity schedule beyond 25 years.
Maintain a sound relationship with major bond rating agencies and an investment grade bond rating.	Standard & Poor's rating: AAA
<u>Capital Improvement Policy</u> Maintain long range pre-planning of capital improvements and infrastructure.	<u>Capital Improvement Policy</u> The Planning Commission annually prepares a six-year Capital Improvement Plan.
Implement annually capital improvements in accordance with an adopted six-year capital improvement program within revenue restraints.	Capital Improvements proposed for FY 26/27: Millions\$
Facilities: \$ 1.7 Roads: \$ 40.1 Equipment: \$ 4.4 Drainage: \$ 6.6 Sidewalks: \$ 0.5	
<u>Financial Policy</u> Place emphasis on areas of long-term importance such as, employee relations, automation, and technology improvements.	<u>Financial Policy</u> Funding for City-Wide technology ensures a reliable network and funding for employee development maintains positive employee relations.
Produce a budget document that is a policy tool, a public information document, a financial control mechanism and a management tool.	Received the GFOA "Distinguished" Budget Presentation award for FY 2025-26, which is the 42th consecutive year the City has received this award.
Integrate performance measurement and productivity indicators in the budget.	Continue to update budget document with performance measures including output and efficiency.
All budgetary funds must be balanced.	The budget is balanced – estimated revenue and available fund balance are equal to or greater than estimated expenditures.
Maintain adequate level of funding for employee retirement systems.	FY 2024-25 Funded Ratio (per the Actuarial Reports): • Employees' Retirement System 70% • Post-Retirement Healthcare Fund 114%
Enhance the property tax base.	2025 Community Investment - New, Additions & Improvements: Residential: \$8.8 million in improvements/additions Commercial: \$4.7 million in improvements/additions

CITY OF FARMINGTON HILLS



CITY OF FARMINGTON HILLS FINANCIAL ORGANIZATION STRUCTURE

CITY OF FARMINGTON HILLS FINANCIAL ORGANIZATION STRUCTURE



BUDGETED EMPLOYEE STATISTICS

EMPLOYEE STATISTICS

Department/Function	FY 23/24	FY 24/25	FY 25/26	FY 26-27		
	Full Time	Full Time	Full Time	Full Time	Part Time FTE*	Total
General Fund:						
City Administration	5	3	3	3	0.59	3.59
Diversity, Equity, and Inclusion	0	1	0	0	0.00	0.00
Economic Development	0	1	1	1	0.60	1.60
Communications & Comm. Eng.	6	7	7	7	0.65	7.65
Finance	20	20	19	19	1.75	20.75
City Clerk	6	6	6	6	0.43	6.43
Human Resources	5	8	8	8	0.60	8.60
Central Services	10	13	13	13	0.50	13.50
Police	152	152	153	156	11.22	167.22
Fire	73	73	77	85	0.00	85.00
Planning & Community Dev.	19	21	21	21	1.00	22.00
Public Services:						
Administration-PS	4	4	4	4	0.00	4.00
Road Maintenance	22	22	22	22	3.40	25.40
Building Maintenance	4	4	4	4	0.00	4.00
Engineering	14	14	14	14	2.66	16.66
D.P.W. Garage	10	10	10	11	0.19	11.19
Waste Collection/Recycling	1	1	1	1	0.00	1.00
Special Services:						
Administration-SS	15	15	15	15	23.10	38.10
Senior Adults	5	5	5	5	19.91	24.91
Parks	10	10	10	10	15.71	25.71
Cultural Arts	3	3	3	3	8.59	11.59
Golf Course	2	3	3	3	10.88	13.88
Recreation	5	5	5	5	1.50	6.50
Ice Arena	3	3	3	3	0.00	3.00
TOTAL CITY	394	404	407	419	103.29	522.29

*FTE (Full Time Equivalent) Represents part-time employee hours divided by 2080.

FULL TIME EMPLOYEE STATISTICS SUMMARY

	FY 23/24	FY 24/25	FY 25/26	FY FY 26-27
FULL TIME	394.00	404.00	407.00	419.00
FTE	204.25	155.45	157.79	103.29
TOTAL FULL TIME & FTE	598.25	559.45	564.79	522.29

The number of full-time employees has been increased in FY 26-27 to reflect the following additional personnel:

Eight (8) Firefighters
 One (1) Executive Manager Civilian Operations
 One (1) Dispatcher
 One (1) Police Officer
 One (1) Mechanic II
Total New Personnel: Twelve (12)

TAX OVERVIEW

The most important decision made annually by City Council is the establishment of the fiscal year tax rate levy and the allocation of this rate among the property tax supported Funds. The Tax Rate Millage for FY 2026/27 and the last three fiscal years and the taxable value for FY 2026/27 are outlined below:

Advalorem Taxable Value (subject to City taxation)* = \$4,876,453,955

IFT Taxable Value = \$3,921,722

Source	Purpose	Date of Election	Date of Expiration	Last Tax Year	Proposed Tax Rate FY 2024/25	Proposed Tax Rate FY 2025/26	Proposed Tax Rate FY 2026/27
Charter PA 298 PA 359	Operations				5.2723	5.2512	5.2172
	Capital				1.9645	1.9566	1.9439
	Debt Service				0.5866	0.5842	0.5804
	Total Charter Operating Millage				7.8235	7.7920	7.7415
	Refuse Removal				0.6453	0.6657	0.6678
	Advertising				0.0110	0.0106	0.0102
Voted	Road Millage	11/8/2024	6/30/2035	2034	1.8569	1.9920	1.9790
Voted	Road Millage	11/6/2018	Perpetual		2.6063	2.5958	2.5789
Voted	Parks	8/17/2018	6/30/2029	2028	0.4530	0.4511	0.4481
Voted	Public Safety	11/4/2021	6/30/2032	2031	1.6575	1.6508	1.6400
Voted	Public Safety	11/4/2025	6/30/2036	2035	1.3706	1.3651	1.4668
	Total Voted Millage				7.9443	8.0548	8.1128
	TOTAL TAX RATE				16.4241	16.5231	16.5323

2026 TAXABLE VALUE ANALYSIS BY CLASS

CLASS	2025 Taxable	Net New	Adjustment	2026 Taxable	% of Taxable Adjustment	% of Taxable Roll
COMMERCIAL	1,009,811,110	4,756,916	19,952,764	1,034,520,790	1.98%	21.21%
INDUSTRIAL	162,267,970	32,790	6,471,410	168,772,170	3.99%	3.46%
RESIDENTIAL	3,308,094,140	8,526,741	114,505,494	3,431,126,375	3.46%	70.36%
REAL PROPERTY	4,480,173,220	13,316,447	140,929,668	4,634,419,335	3.15%	95.04%
PERSONAL	235,831,160	13,370,820	(7,167,360)	242,034,620	-3.04%	4.96%
GRAND TOTAL	4,716,004,380	26,687,267	133,762,308	4,876,453,955	2.84%	100.00%
GRAND TOTAL*	4,716,004,380	26,687,267	133,762,308	4,876,453,955	3.40%	100.00%

* Including Net New.

ANALYSIS OF TAX SAVINGS FROM TAXABLE VALUE (T.V.) VERSUS S.E.V.*

	2026 S.E.V.	2026 TAXABLE	S.E.V. TO T.V. REDUCTION
COMMERCIAL	1,380,313,310	1,034,520,790	345,792,520
INDUSTRIAL	279,318,950	168,772,170	110,546,780
RESIDENTIAL	4,850,247,969	3,431,126,375	1,419,121,594
REAL PROPERTY	6,509,880,229	4,634,419,335	1,875,460,894
PERSONAL	242,150,600	242,034,620	(115,980)
GRAND TOTAL	6,752,030,829	4,876,453,955	1,875,344,914

Property taxpayer savings (using 2025 millage rates) are:

City Taxes at	16.5231 mills	\$ 30,986,561
Total Taxes at	43.1827 mills	\$ 80,982,457

*S.E.V. - State Equalized Value (50% of Fair Market Value)

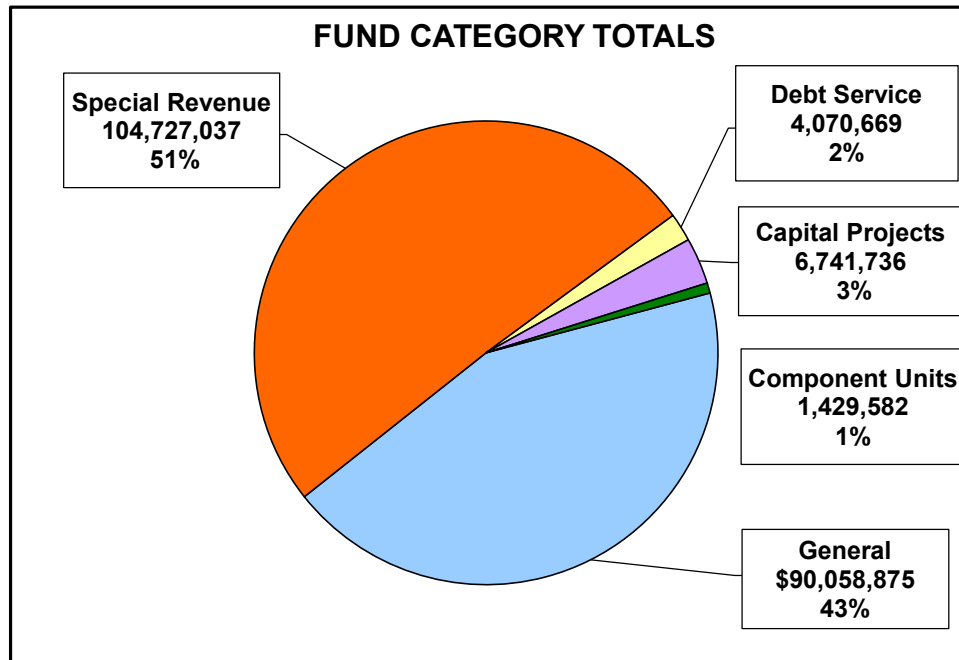
**2025 Farmington Schools Homestead tax rate

Pursuant to Michigan Law, property taxes are levied against Taxable Value, which is capped at the rate of inflation until the property is transferred. State Equalized Value represents 50% of market value and was the basis for the property tax levy until Proposal A was adopted in 1994.

FUND OVERVIEW

The City's General Fund accounts for 43.64% or \$89.9 million of the total expenditure budget, including inter-fund transfers. City resources for the entire City's operating departments are financed through the General Fund. The City Council has wide discretionary power over the financial resources attributable to this Fund. Detailed revenue and expenditures by Fund and revenue by source and expenditures by type are portrayed in schedules and graphs within this section as well as their percentage share of the total financial picture. The composition of the Fund category expenditures in the budget document including other financing uses (transfers out) are:

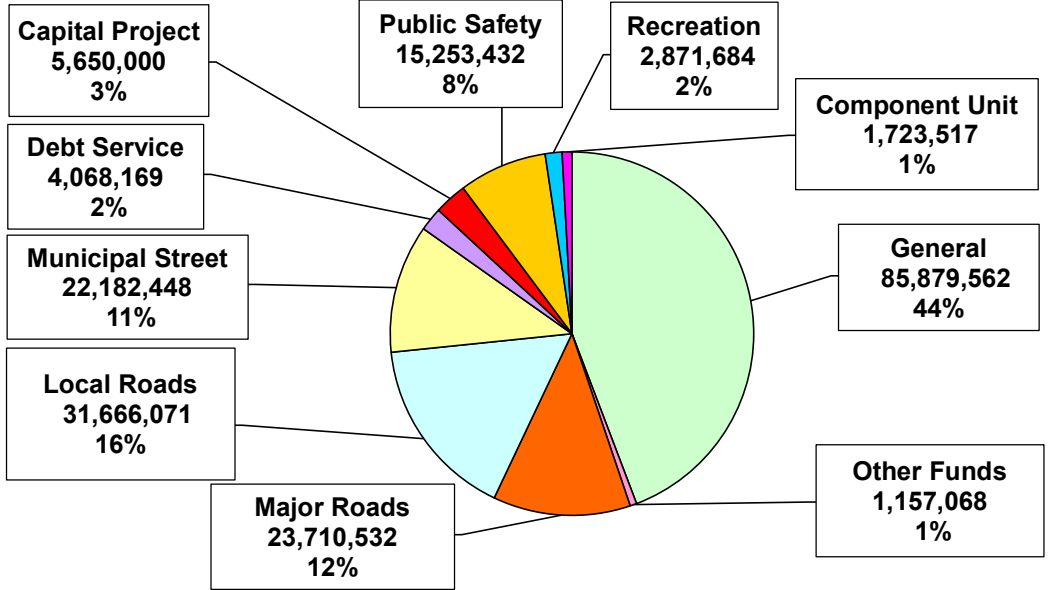
Fund Category	Budget	Percentage
General	\$90,058,875	43.50%
Special Revenue	104,727,037	50.59%
Debt Service	4,070,669	1.97%
Capital Projects	6,741,736	3.26%
Component Units	1,429,582	0.69%
Total	\$207,027,899	100.00%



SUMMARY OF BUDGETARY FUNDS BY FUND TYPE FY 2026-27

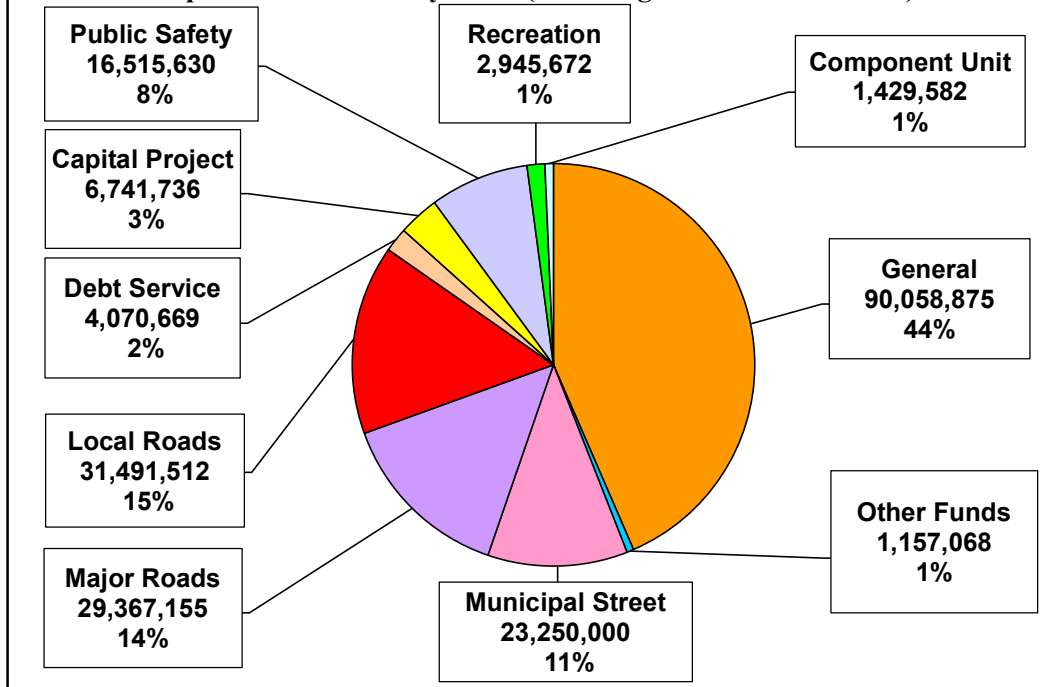
Budgeted: \$ 194,162,484

Revenue Dollars by Fund (including inter-fund transfers)



Budgeted: \$ 207,027,899

Expenditure Dollars by Fund (including inter-fund transfers)

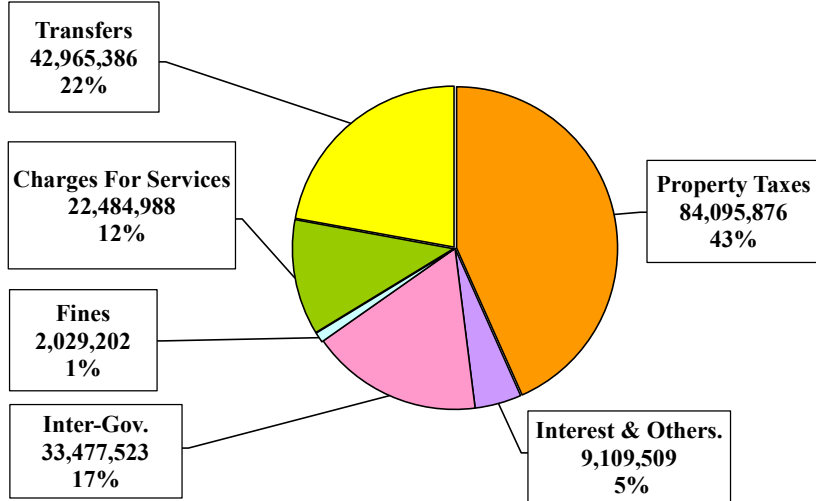


SUMMARY OF BUDGETARY FUNDS BY REVENUE SOURCE AND EXPENDITURE TYPE

FY 2026-27

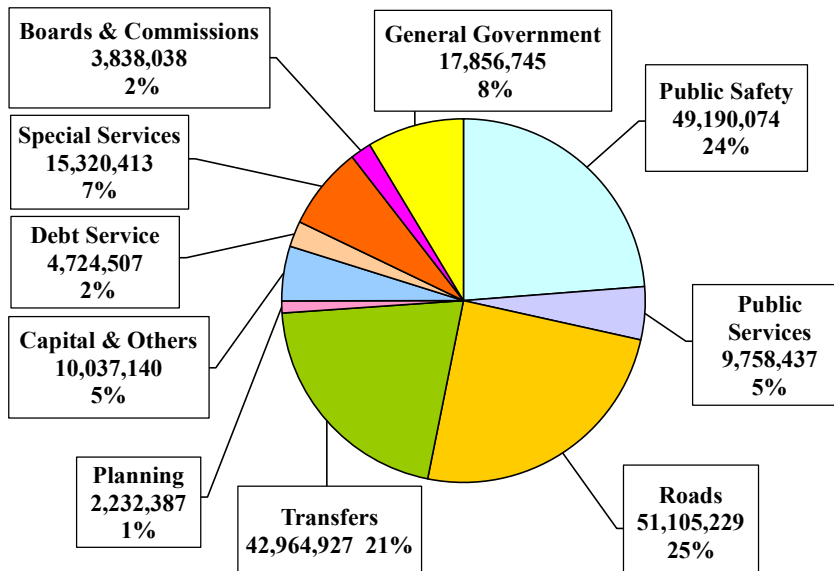
Budgeted: \$ 194,162,484

Revenue Dollars by Source (including inter-fund transfers)



Budgeted: \$ 207,027,899

Expenditure Dollars by Type (including inter-fund transfers)



Note: Variances between revenue and expenditures are from Fund Balance.

CONSOLIDATED BUDGET SUMMARY

FY 2026-27

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Component Units	Total Funds
FUND BALANCE AT JULY 1, 2026	\$63,315,260	\$21,126,286	\$49,706	\$3,982,760	\$4,716,698	\$93,190,709
REVENUES						
Property Taxes	43,360,494	39,031,233	0	0	1,704,148	84,095,876
Intergovernmental	11,189,845	22,137,678	50,000	100,000	0	33,477,523
Charges for Service	22,484,988	0	0	0	0	22,484,988
Interest Income	2,795,794	1,318,677	200	280,000	19,369	4,414,040
Fines and Forfeitures	2,029,202	0	0	0	0	2,029,202
Other/Miscellaneous	2,625,773	284,697	0	0	0	2,910,469
Total Revenues	84,486,096	62,772,285	50,200	380,000	1,723,517	149,412,097
EXPENDITURES						
Boards and Commissions	3,838,038	0	0	0	0	3,838,038
General Government	17,856,745	0	0	0	0	17,856,745
Public Safety	33,480,934	15,709,140	0	0	0	49,190,074
Planning, Community & Econ. Dev.	2,232,387	0	0	0	0	2,232,387
Public Services	9,758,437	0	0	0	0	9,758,437
Special Services	15,320,413	0	0	0	0	15,320,413
Highways and Streets	0	49,360,229	0	1,745,000	0	51,105,229
Appointed Council	0	625,098	0	0	0	625,098
Contractual Services	0	90,450	0	0	0	90,450
Land Acquisition, Capital Improvements and Other	0	2,901,775	2,500	4,996,736	1,420,582	9,321,593
Debt Service Principal	0	595,000	2,495,750	0	0	3,090,750
Debt Service Interest	0	61,338	1,572,419	0	0	1,633,757
Total Expenditures	82,486,955	69,343,030	4,070,669	6,741,736	1,420,582	164,062,972
Revenues over/(under)						
Expenditures	1,999,141	(6,570,745)	(4,020,469)	(6,361,736)	302,935	(14,650,874)
OTHER FINANCING SOURCES AND USES						
Proceeds from Bond Sale	0	0	0	1,785,000	0	1,785,000
Transfers In	1,393,466	34,068,951	4,017,969	3,485,000	0	42,965,386
Transfers Out	(7,571,920)	(35,384,007)	0	0	(9,000)	(42,964,927)
Total	(6,178,454)	(1,315,056)	4,017,969	5,270,000	(9,000)	1,785,459
Excess Revenues and Other						
Financing Sources over/(under)						
Expenditures and Other Uses	(4,179,313)	(7,885,801)	(2,500)	(1,091,736)	293,935	(12,865,415)
FUND BALANCE AT JUNE 30, 2027	\$59,135,946	\$13,240,485	\$47,206	\$2,891,024	\$5,010,632	\$80,325,294
Total exp + OFU	90,058,875	104,727,037	4,070,669	6,741,736	1,429,582	207,027,899
	43.501%	50.586%	1.966%	3.256%	0.691%	100.00%
Percentage Change in Fund Balance	-6.60%	-37.33%	-5.03%	-27.41%	6.23%	-13.81%
Total Rev + OFS	85,879,562	96,841,236	4,068,169	5,650,000	1,723,517	194,162,484

SCHEDULE OF INTERFUND TRANSFERS FY 2026-27

Fund Transfer From	Fund Transfer To	Amount	Amount
General Fund	Nutrition Fund	68,951	
	General Debt Service Fund	4,017,969	
	Capital Improvement Fund	3,485,000	
	Total General Fund		7,571,920
Municipal Street Fund	Major Roads Fund	6,900,000	
	Local Roads Fund	16,350,000	
	Total Municipal Street Fund		23,250,000
Major Roads Fund	Local Roads Fund		10,750,000
Parks Millage Fund	General Fund		1,384,007
Brownfield Redevelopment Authority Fund	General Fund		9,000
Total Interfund Transfers			\$42,964,927

- (1) Transfer of discretionary funds to be used for the benefit of the community.
(2) Transfer for debt service payments.
(3) Transfer for Capital improvements.



FY 2026-27 BUDGET

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GENERAL FUND

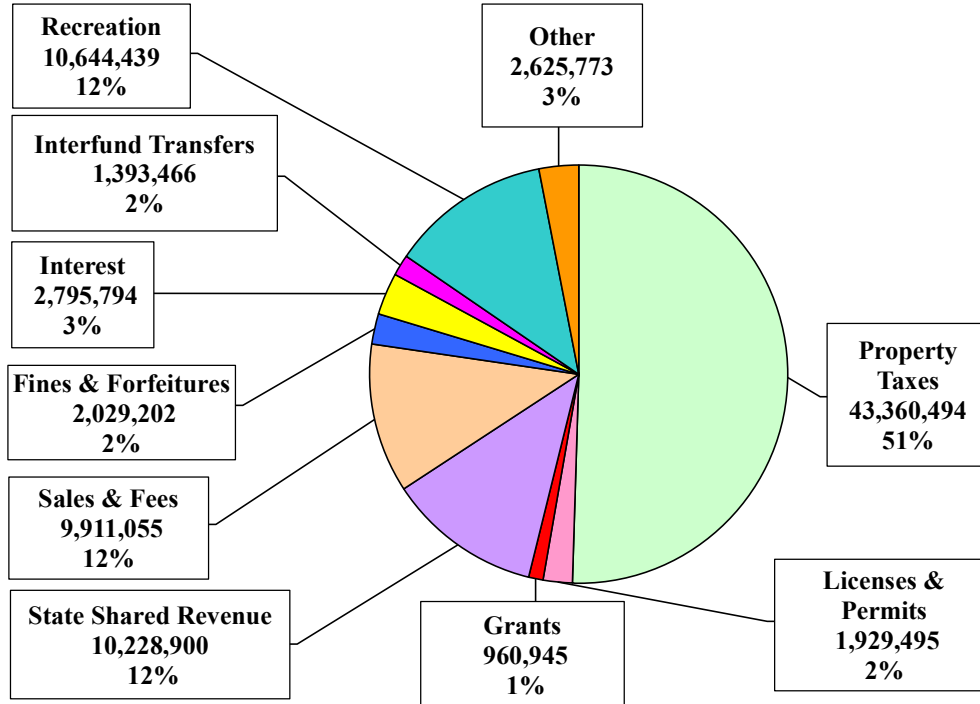
The City's General Fund contains the budgetary and financial controls for all the City's activities and functions which are not accounted for in other specialized funds, which contain restrictions on the usage of the Fund's assets, mandated by City Charter, State Statute, or bond covenants. This Fund contains budgets for all the Operating Departments of the City. A vast variety of revenues such as general property taxes, license fees, court revenues, permits, recreation user charges, investment income, service fees, State Shared Revenues and grants provide the economic resources for the operation of this Fund. City Council has broad discretionary powers over the utilization of financial resources of the General Fund.



GENERAL FUND FY 2026-27

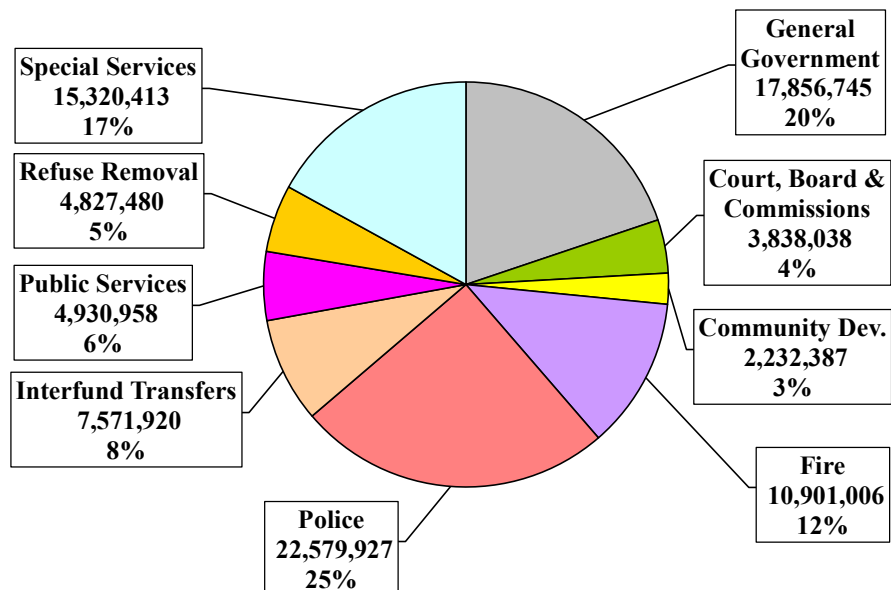
Budgeted: \$ 85,879,562

Total General Fund Revenue and Transfers In



Budgeted: \$ 90,058,875

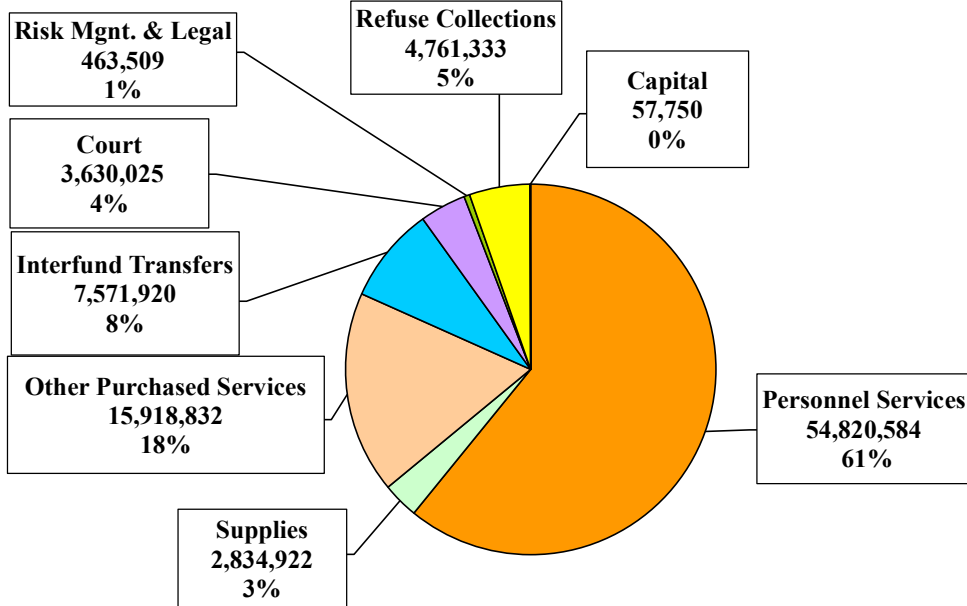
Total General Fund Expenditures and Transfers Out



GENERAL FUND FY 2026-27

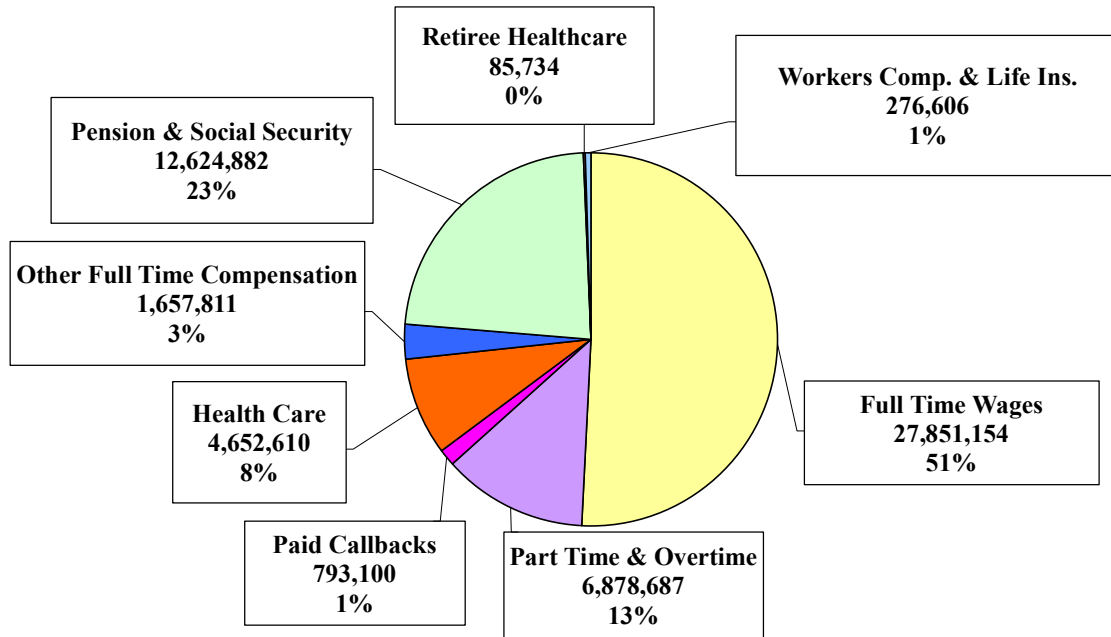
Budgeted: \$ 90,058,876

General Fund Expenditures by Classification



Budgeted: \$ 54,820,584

General Fund Personnel Services



GENERAL FUND REVENUE ANALYSIS

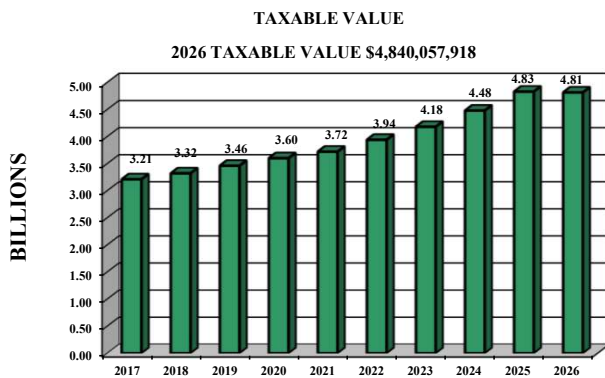
City Property Taxes

The Major Source of Revenue for the General, Municipal Street, Public Safety Millage, General Debt Service, Capital Improvement, Park Millage, and Brownfield Redevelopment Authority Funds is generated by City Property Taxes. These taxes are levied on both real and personal property within the community. Real property is categorized in three major classifications: residential, commercial, and industrial parcels.

The Taxable Value of \$4.90 B for FY 2026/27 was established on 12/31/25.

This category also consists of delinquent tax collections, penalties, interest, delinquent taxes, IFT Payments, and administration fees.

Total General Fund property tax related revenues are projected at \$43.6 M for FY 2026/27.



With the implementation of a State Constitutional Amendment commonly known as “Proposal A” (approved by the State electorate in 1994), increases in Taxable Value of individual parcels are limited to the Consumer Price Index or 5%, whichever is lower. This applies to all parcels that do not transfer ownership. Properties which change ownership or where new additions or construction takes place can be assessed at 50% of Fair Market Value.

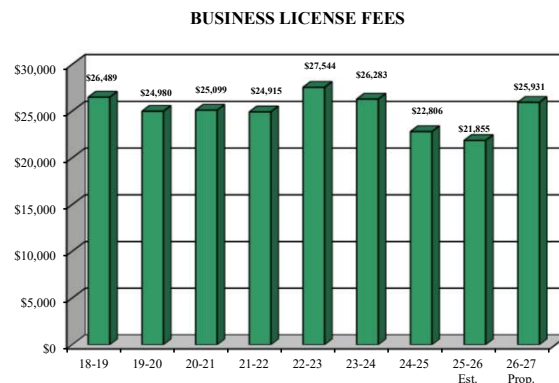
Property Taxes are the function of two variables: Taxable Value and Tax Rate. The Total Taxable Value (less Renaissance Zone) multiplied by the Tax Rate allocated to the General Fund will calculate the total property tax for the General Fund.

Property Taxes represent 51% of the General Fund Revenue, equal to 51% last year. The proposed General Operating Millage (\$1 per \$1,000 of Taxable Value) is 7.7451, which covers operations, debt service and capital outlays.

Real Property Taxes that are delinquent at March 1, 2026 will be sold to the County Treasurer. Therefore, real property taxes will be 100% collectable for cash flow purposes.

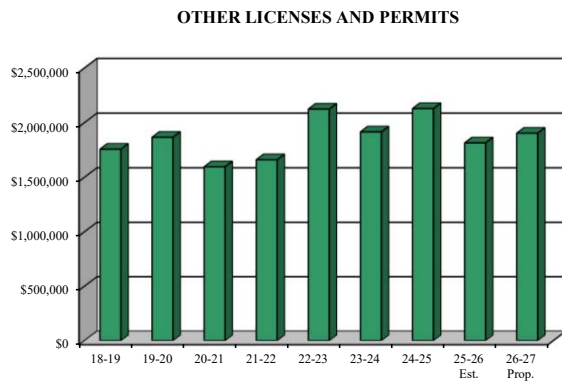
Business Licenses and Permits

Business licenses and permits are revenues derived from licenses issued to various classes of businesses conducting operations within the City boundaries. This revenue source represents fees charged to owners and contractors for permits that allow the construction of new structures as well as improvements to existing structures. Mechanical permits such as heating/air conditioning, electrical, and plumbing are also included in this category.



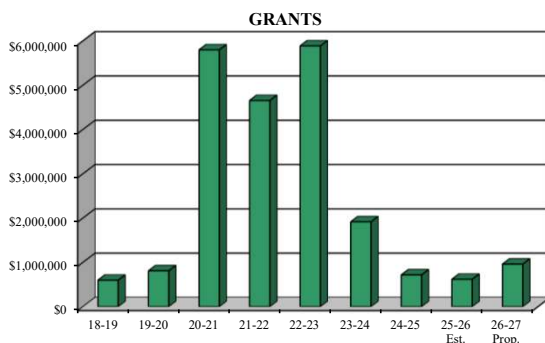
Other Licenses and Permits

This revenue source represents fees charged to owners and contractors for permits that allow the construction of new structures as well as improvements to existing structures. Mechanical permits such as heating/air conditioning, electrical, and plumbing are also included in this category. This amount is projected to be \$1.93 M for FY 2026-27.



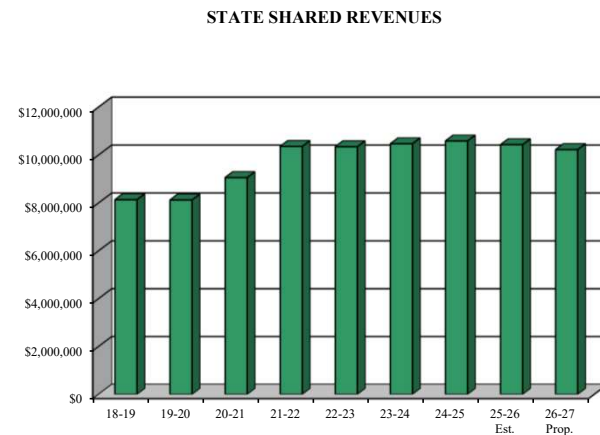
Grants

Grant revenue is primarily based on a Suburban Mobility Authority for Regional Transportation (SMART) Grant, and Auto Theft Grant. This amount is projected to be \$961k for FY 2026-27.



State Shared Revenues

A major source of revenue for the City is State levied and collected taxes on sales, which are shared with local units of government. The Michigan Constitution allocates a portion of the state sales tax to be distributed to local units on a per capita basis, using the last decennial census to determine population. The Legislature has allocated an additional portion of the sales tax to be distributed to the local units, based on taxable value per capita, unit type, population and yield equalization. This allocation is now based on compliance with the State's City, Village and Township Revenue Sharing (CVTRS) Program. In addition, this revenue source now also includes the State's reimbursement of exempt personal property taxes.

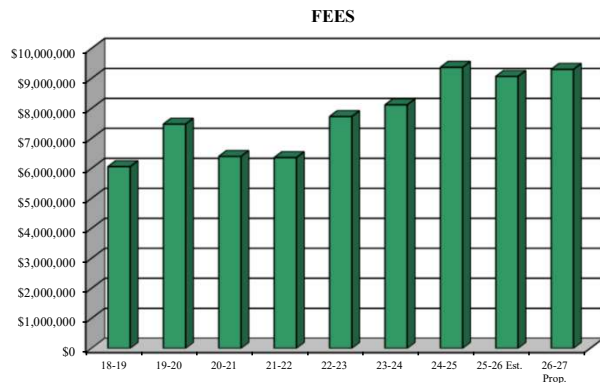


The FY 2026-27 revenues are based on the State's Budget estimates. This amount is projected to be \$10.2 M or 11.86% of the General Fund Revenue Budget, down slightly from 12.85% last year.

General Fund Revenue Analysis

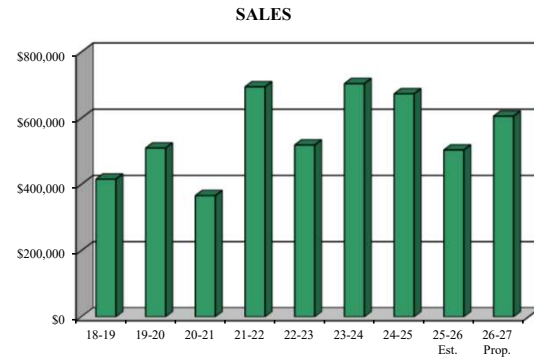
Fees

Sources for these revenues are fees charged for various services provided by the City. This amount is projected to be \$9.3 M of the General Fund Revenues for FY 2026-27. The largest revenue fee items in this group are \$1.3 M for cable franchise fees, \$3.3 M for Advanced Life Support (ALS) fees, and \$1.6 M for curbside recycling fees. Other revenues are estimated on anticipated development and construction and past revenue trends. ALS fees reflect \$275 k of revenues for providing ambulance services to the City of Farmington, per the Agreement entered into in March 2024.



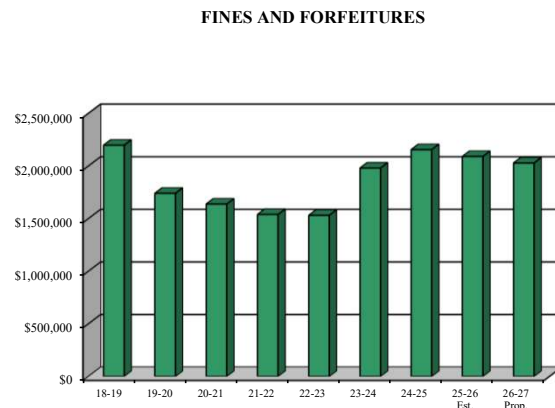
Sales

This category of revenue is generated by the sale of various products, fixed asset sales, vital statistics (birth and death records) and radio tower rentals for cellular antennas. This amount is projected to be \$606 k for FY 2026-27.



Fines and Forfeitures

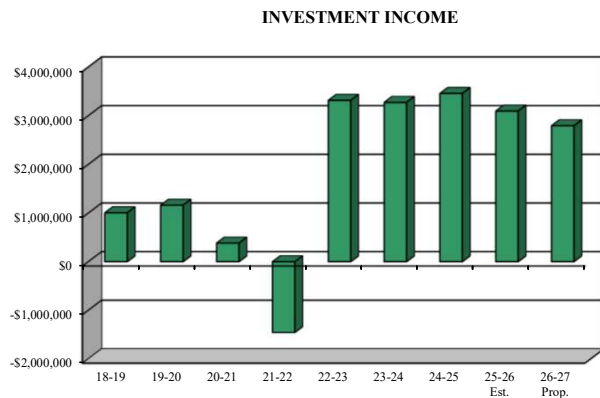
These revenues are collected from the 47th District Court for fines levied on individuals, businesses, and/or corporations who have violated various State statutes, local ordinances or laws. A major portion of this activity is initiated by the Police Department for traffic violations. This amount is projected to be \$2.0 M for FY 2026-27, reflecting several years where enforcement revenues have rebounded to pre-COVID levels.



General Fund Revenue Analysis

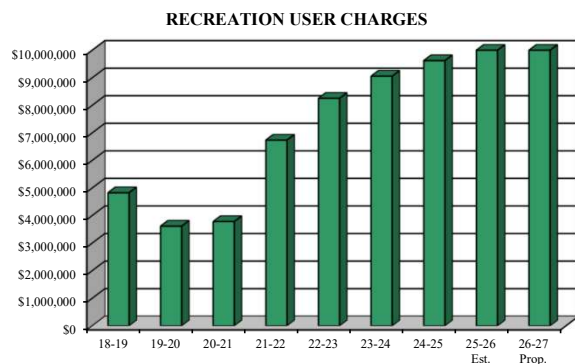
Investment Income

Investment Income is revenue derived from investing funds, which are not needed for disbursement for goods and/or services until a later date. This investment or cash management program is projected to produce \$2.7 M in FY 2026-27.



Recreation User Charges

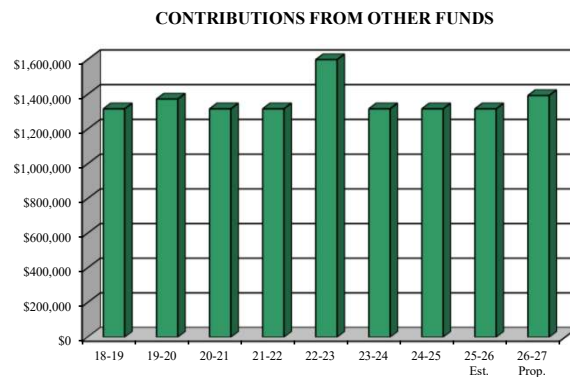
This category includes fees for recreation, senior, and cultural programs conducted by the Parks and Recreation Department at the Hawk, William M. Costick Center, Heritage and Founders Sports Park, Ice Arena and recreational activity facilities throughout the community, including the City of Farmington. This amount is projected to be \$10.6 M in FY 2026-27.



Contributions from Other Funds

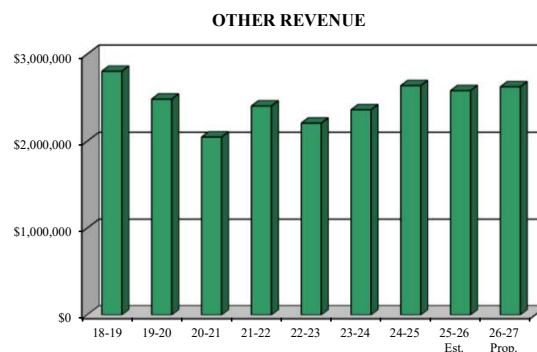
This category represents the Parks Millage Fund, interfund transfers to assist in the funding of Special Service's programs for park maintenance, recreation, seniors, youth, and cultural programs contained in the General Fund. This category also includes an appropriation from the Brownfield Redevelopment Authority Fund for administrative costs of the General Fund.

FY 2026-27 contributions will be \$1.5 M.



Other Revenue

This category includes the rental fees for the Road Funds use of DPS equipment, Bond/Insurance Recoveries and Distributions, as well as various refunds, reimbursements and contributions from other governments and agencies.



Other Revenue is projected to be \$2.6 M in FY 2026-27, similar to the past several years.

GENERAL FUND SUMMARY

FISCAL YEAR 2026-27

	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Requested	2027/28 Projected	2028/29 Projected
FUND BALANCE AT JULY 1							
Nonspendable, Restricted & Assigned	900,000	900,000	0	0	0	0	0
Unassigned	55,475,584	60,782,157	64,749,119	64,749,119	63,239,969	59,060,656	55,093,364
TOTAL FUND BALANCE	56,375,584	61,682,157	64,749,119	64,749,119	63,239,969	59,060,656	55,093,364
REVENUES							
Property Taxes	38,384,475	40,462,413	41,964,271	42,207,301	43,360,494	44,772,222	46,114,037
Business Licenses & Permits	26,283	22,806	26,024	21,855	25,931	26,450	26,979
Other Licenses & Permits	1,915,392	2,128,973	1,860,625	1,814,192	1,903,564	1,941,635	1,980,468
Grants	1,915,895	718,325	504,849	618,849	960,945	980,164	999,767
State Shared Revenue	10,473,571	10,588,933	10,702,124	10,434,233	10,228,900	10,418,349	10,611,586
Fees	8,120,510	9,373,515	8,089,795	9,070,209	9,304,666	9,490,759	9,680,574
Sales	704,725	673,934	637,289	504,205	606,389	618,516	630,887
Fines & Forfeitures	1,980,676	2,155,963	1,884,496	2,091,072	2,029,202	2,069,786	2,111,181
Interest Earnings	3,274,380	3,459,794	2,008,740	3,097,105	2,795,794	2,795,794	2,795,794
Recreation User Charges	9,057,995	9,622,361	11,880,832	10,202,210	10,644,439	11,505,497	11,887,000
Other Revenue	2,361,676	2,639,356	2,378,651	2,581,968	2,625,773	2,678,288	2,731,854
TOTAL OPERATING REVENUE	78,215,578	81,846,373	81,937,696	82,643,198	84,486,096	87,297,459	89,570,127
EXPENDITURES							
Boards & Commissions	3,193,166	3,509,885	3,795,869	3,712,553	3,838,038	4,036,474	4,188,470
General Government	12,558,550	14,156,264	17,531,588	17,038,061	17,856,745	18,578,360	18,710,292
Public Safety	25,552,738	27,142,792	29,773,123	30,502,024	33,480,934	34,532,128	36,162,823
Planning & Community Development	1,900,705	1,748,466	2,283,651	2,181,697	2,232,387	2,301,873	2,373,567
Public Services	8,553,280	8,813,178	9,216,300	9,294,765	9,758,437	9,964,326	10,181,843
Special Services	14,503,663	15,335,738	15,383,882	15,407,265	15,320,413	15,623,138	15,877,921
TOTAL EXPENDITURES	66,262,101	70,706,323	77,984,412	78,136,365	82,486,955	85,036,300	87,494,917
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	11,953,477	11,140,050	3,953,284	4,506,833	1,999,141	2,261,160	2,075,210
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	1,316,850	1,316,850	1,316,850	1,316,850	1,393,466	1,485,175	1,529,634
Operating Transfers Out	(7,973,952)	(9,274,425)	(9,316,504)	(7,332,833)	(7,571,920)	(7,713,627)	(7,775,123)
TOTAL OTHER FINANCING SOURCES	(6,657,102)	(7,957,575)	(7,999,654)	(6,015,983)	(6,178,454)	(6,228,452)	(6,245,489)
EXCESS OF REVENUE AND OTHER FINANCING SOURCES	5,296,375	3,182,475	(4,046,370)	(1,509,150)	(4,179,313)	(3,967,292)	(4,170,278)
General Fund Summary							
	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
FUND BALANCE AS OF JUNE 30							
Nonspendable, Restricted & Assigned	900,000	900,000	900,000	0	0	0	0
Unassigned	60,782,157	63,849,119	59,802,749	63,239,969	59,060,656	55,093,364	50,923,086
TOTAL FUND BALANCE	61,682,157	64,749,119	60,702,749	63,239,969	59,060,656	55,093,364	50,923,086
	83.09%	80.96%	69.53%	73.99%	65.58%	59.40%	53.45%
Unassigned Fund Balance As Percent Of Expenditures	81.88%	79.83%	68.50%	73.99%	65.58%	59.40%	53.45%
Total Revenue and Transfers In	79,532,428	83,163,223	83,254,546	83,960,048	85,879,562	88,782,635	91,099,761
Total Expenditures and Transfers Out	74,236,053	79,980,748	87,300,916	85,469,198	90,058,875	92,749,927	95,270,040
Total Net Revenue/(Expenditures)	5,296,375	3,182,475	(4,046,370)	(1,509,150)	(4,179,313)	(3,967,292)	(4,170,278)

GENERAL FUND ESTIMATED REVENUE ANALYSIS

FISCAL YEAR 2026-27

New Acct No.	Acct. No.		2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Requested	2027/28 Projected	2028/29 Projected
	403	PROPERTY TAXES -							
402.005	005	Current Operating Property Tax	32,886,425	34,720,789	36,399,977	36,399,977	37,229,368	38,348,007	39,498,447
402.006	006	Current Refuse Removal Property Tax	2,865,865	2,863,094	2,956,087	2,956,087	3,211,490	3,417,955	3,520,493
402.007	007	Economic Development Property Tax	49,291	48,677	47,072	47,072	49,052	49,536	49,536
411.010	010	Delinquent Property Tax	0	0	0	0	0	0	0
412.020	020	Delinquent Personal Property	103,266	93,534	88,475	88,475	103,651	106,761	109,964
445.025	025	Interest & Penalty	426,342	555,046	386,294	499,435	497,870	512,806	528,191
445.027	027	Transfer Affidavit Penalty Fee	31,685	25,370	34,807	34,807	27,832	26,440	25,118
432.030	030	Payments in Lieu of Taxes	26,978	26,544	23,802	23,802	27,755	28,588	29,446
437.031	031	IFT Payments	15,012	15,517	9,611	9,611	14,767	15,210	15,666
447.032	032	Administration Fee	1,995,315	2,117,146	2,090,297	2,220,186	2,270,774	2,338,898	2,409,064
434.035	035	Trailer Taxes	2,837	2,653	2,849	2,849	2,934	3,022	3,113
414.036	036	MTT Payments/Adjustments	(18,541)	(5,959)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
		Property Taxes	38,384,474	40,462,412	41,964,271	42,207,301	43,360,494	44,772,222	46,114,037
	451	BUSINESS LICENSES & PERMITS -							
476.025	025	Vendor Permits	5,888	6,781	5,279	1,626	5,132	5,235	5,340
476.030	030	Business Licenses	5,850	4,950	5,930	4,963	5,607	5,719	5,834
490.050	050	Landfill Permit	100	35	74	74	72	74	75
476.055	055	Residential Builders Registration	14,445	11,040	14,741	15,191	15,120	15,422	15,731
		Business Licenses & Permits	26,283	22,806	26,024	21,855	25,931	26,450	26,979
	476	OTHER LICENSES & PERMITS -							
490.006	006	Fire Damage Reports	328	203	251	39	209	213	217
490.009	009	Zoning Compliance Permit	19,104	16,561	17,286	12,390	13,864	14,141	14,424
490.010	010	Building Permits	1,172,098	1,461,283	1,212,701	1,214,000	1,214,000	1,238,280	1,263,046
490.015	015	Electrical Permits	242,336	226,141	212,968	191,983	228,125	232,688	237,342
490.020	020	Heating Permits	301,695	242,388	247,648	221,498	259,770	264,966	270,265
490.025	025	Plumbing Permits	119,160	114,862	104,401	102,619	114,597	116,889	119,227
490.035	035	Over - Size / Weight Permits	2,350	900	1,225	1,214	1,478	1,508	1,538
490.040	040	Small Cell Wireless Permit	9,445	1,732	3,428	7,450	5,381	5,489	5,599
490.045	045	Cab Card Permits	2,900	2,700	3,325	0	2,365	2,412	2,460
490.051	050	Dog Licenses	2,539	2,206	2,807	740	2,381	2,429	2,477
490.060	060	Sidewalk R.O.W. Utility	18,467	21,491	17,671	22,527	21,178	21,601	22,033
490.065	065	Residential Improvement & Engineering	7,600	8,000	14,200	8,914	15,138	15,441	15,750
490.066	066	Residential Improvement Building	950	1,000	1,663	1,117	1,920	1,958	1,998
490.069	069	Rental Unit Inspection Fee	13,860	24,520	18,083	25,553	19,201	19,585	19,977
490.070	070	Soil Erosion & Sediment	2,575	4,985	2,968	4,148	3,956	4,035	4,116
		Other Licenses & Permits	1,915,406	2,128,972	1,860,625	1,814,192	1,903,564	1,941,635	1,980,468
	505	GRANTS -							
505.004	004	Federal FEMA Safer Grant	0	0	0	0	0	0	0
505.018	018	Non Federal Grants	0	0	0	0	0	0	0
505.019	019	COVID-19 Federal Grants	815,490	0	0	0	0	0	0
502.029	029	SMART Grant Revenue	497,987	363,218	309,952	309,952	309,952	316,151	322,474
505.032	032	Police Training Grant, P.A. 302	194,683	141,224	21,764	21,764	21,764	22,199	22,643
505.033	033	Dispatch Training Grant, P.A. 32	22,440	59,458	21,951	21,951	21,951	22,390	22,838
505.034	034	Continuing Professional Education Grant	0	0	0	114,000	114,000	116,280	118,606
505.045	045	Auto Theft Grant	94,234	53,486	68,278	68,278	68,278	69,644	71,036
505.047	047	Fire Engineering Equipment Grants	21,239	0	0	0	0	0	0
581.050	050	Non Federal Grants	230,330	94,938	32,904	32,904	375,000	382,500	390,150
540.054	054	Miscellaneous Federal Grants	39,491	6,000	50,000	50,000	50,000	51,000	52,020
581.100	100	MMRMA Rap Grants	0	0	0	0	0	0	0
		Grants	1,915,895	718,325	504,849	618,849	960,945	980,164	999,767
	574	STATE SHARED REVENUE -							
573.001	001	LCSSA Reimb. of Exempt Personal Property	744,452	811,757	764,201	756,479	756,479	756,479	756,479
574.005	005	Income, Sales & Intangibles	9,687,869	9,746,637	9,895,039	9,641,635	9,432,518	9,621,168	9,813,592
476.010	010	Liquor License Tax	41,249	30,539	42,884	36,119	39,903	40,701	41,515
		State Shared Revenue	10,473,571	10,588,933	10,702,124	10,434,233	10,228,900	10,418,349	10,611,586

GENERAL FUND ESTIMATED REVENUE ANALYSIS FISCAL YEAR 2026-27

New Acct No.	Acct. No.		2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Requested	2027/28 Projected	2028/29 Projected
	607	<u>FEES -</u>							
626.030	030	Police Accident Reports	28,991	31,082	28,795	32,458	29,398	29,986	30,586
626.037	031	Police Services	94,327	114,698	100,000	100,000	96,777	98,713	100,687
626.032	032	Franklin Lockup Service Fees	0	0	0	0	0	0	0
626.034	034	Police Vehicle Safety Inspection	0	0	0	0	0	0	0
607.035	035	Miscellaneous Police Fees	33,290	22,593	27,185	18,722	26,942	27,481	28,030
607.036	036	False Alarms	19,475	31,150	32,590	21,514	27,680	28,233	28,798
607.037	037	Liquor License Processing	32,314	4,750	11,759	11,759	14,449	14,738	15,033
626.038	038	Fire Department Cost Recovery	11,898	7,102	15,892	5,587	15,017	15,317	15,624
626.039	039	Fire Inspection	84,312	62,257	70,133	39,202	62,617	63,869	65,147
626.040	040	Weed Cutting	16,020	17,244	10,970	10,225	13,024	13,285	13,551
626.041	041	Advance Life Support Fees	2,620,069	3,081,922	3,041,392	3,231,000	3,295,620	3,361,532	3,428,763
626.042	042	Animal Appeal Hearing	850	2,050	867	394	1,076	1,097	1,119
626.045	045	Planning Commission	67,482	91,991	60,486	70,238	67,818	69,174	70,558
607.048	048	Tax Abatement Application	0	0	0	0	0	0	0
626.055	055	Zoning Board	8,410	7,715	5,760	14,150	9,244	9,428	9,617
607.060	060	Board Up Fees	0	0	389	0	254	259	264
627.065	065	Zoning Site Plan Review	4,540	2,000	3,028	2,065	2,817	2,873	2,931
627.070	070	Engineering Site Plan Review	41,314	175,519	51,419	237,371	126,941	129,479	132,069
627.076	076	In-House Engineering Fees	2,203,546	2,889,334	1,745,596	2,616,744	2,643,039	2,695,900	2,749,818
627.078	078	Soil Erosion Inspection	0	0	0	0	0	0	0
627.082	082	S.A.D. Engineering Fees	0	0	0	0	0	0	0
477.083	083	Revenues Cable TV	1,384,949	1,267,917	1,395,752	1,171,000	1,307,109	1,333,251	1,359,916
626.084	084	SWOCC Contribution	0	0	0	0	0	0	0
607.085	085	Recycling Fees	1,468,724	1,564,190	1,487,782	1,487,782	1,564,845	1,596,141	1,628,064
		Fees	8,120,510	9,373,515	8,089,795	9,070,209	9,304,666	9,490,759	9,680,574
	642	<u>SALES -</u>							
642.005	005	Maps & Publications	0	0	12	0	5	5	5
642.008	008	General Forfeiture-Adjudicated	0	0	0	0	0	0	0
642.009	009	Franklin Dispatch	0	0	0	0	0	0	0
693.010	010	Auctions	28,739	35,865	19,922	19,922	26,574	27,106	27,648
642.012	012	Fire Training Transfers	0	0	0	0	0	0	0
476.013	013	Permits Expired - Uncompleted	0	60,500	75	6,880	0	0	0
674.014	014	Donations	0	0	114,981	0	0	0	0
675.015	015	Miscellaneous Income	284,393	128,291	119,475	119,475	157,423	160,571	163,783
675.019	019	Health Care Co-Pay	0	0	0	0	0	0	0
675.020	020	Vital Statistics	60,574	60,036	65,464	54,863	62,775	64,030	65,311
607.021	021	Passport Fees	31,220	23,310	31,920	17,624	27,866	28,423	28,992
693.025	025	Fixed Asset Sales	144,958	207,577	123,585	123,585	167,233	170,578	173,989
675.055	055	Building Demolition	0	0	0	0	0	0	0
667.056	056	Rental Income (Radio Tower)	154,841	158,355	161,855	161,855	164,513	167,803	171,159
668.057	057	Phone Franchise Fees	0	0	0	0	0	0	0
		Sales	704,725	673,934	637,289	504,205	606,389	618,516	630,887
	655	<u>FINES & FORFEITURES -</u>							
607.001	001	Civil Fines	165,991	185,550	161,620	198,494	182,762	186,417	190,146
611.002	002	Court Filing Fees	666,970	755,649	585,444	683,676	685,445	699,154	713,137
621.003	003	Probation Fees	172,737	166,731	152,528	142,110	162,896	166,154	169,477
625.004	004	PSI District Court	16,421	16,183	15,146	11,582	16,247	16,572	16,903
657.005	005	Ordinance Fines	876,258	927,946	896,022	930,384	887,091	904,833	922,929
656.007	007	Motor Carrier Fines	36,902	58,897	41,493	97,951	59,303	60,489	61,698
656.015	015	Parking Fines	10,933	14,203	10,371	13,653	11,917	12,155	12,398
663.025	025	Bond Forfeitures	25,464	30,805	21,872	13,221	23,542	24,012	24,493
		Fines & Forfeitures	1,980,676	2,155,963	1,884,496	2,091,072	2,029,202	2,069,786	2,111,181
	668	<u>INTEREST EARNINGS -</u>							
665.005	005	Interest Income	2,962,193	3,331,434	2,008,740	3,013,110	2,711,799	2,711,799	2,711,799
669.000	000	Realized Gain on Sale of Investment	0	0	0	0	0	0	0
669.001	001	Unrealized Gain/(Loss)	312,187	128,360	0	83,995	83,995	83,995	83,995
		Interest Earnings	3,274,380	3,459,794	2,008,740	3,097,105	2,795,794	2,795,794	2,795,794
	676	<u>INTERFUND TRANSFERS -</u>							
676.243	243	Brownfield Authority Fund Admin.	9,000	9,000	9,000	9,000	9,459	9,648	9,841
699.412	412	Golf Course	0	0	0	0	0	0	0
699.410	410	Parks Millage	1,307,850	1,307,850	1,307,850	1,307,850	1,384,007	1,475,527	1,519,793
		Inter-Fund Transfers	1,316,850	1,316,850	1,316,850	1,316,850	1,393,466	1,485,175	1,529,634

GENERAL FUND ESTIMATED REVENUE ANALYSIS

FISCAL YEAR 2026-27

New Acct No.	Acct. No.		2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Requested	2027/28 Projected	2028/29 Projected
695		RECREATION USER CHARGES -							
626.015	015	Administration	38,559	24,903	34,000	30,000	84,000	184,000	234,000
626.020	020	Youth & Family Contributions (incl. Farmington)	67,988	88,201	52,745	60,090	53,820	54,820	55,820
626.027	027	Transportation Sponsorship	550	6,550	8,000	8,000	8,000	8,000	8,000
626.028	028	Oakland County Heritage Park Contribution	0	0	915,000	0	0	0	0
626.029	029	Other Transportation Revenues	15,513	13,700	20,000	18,000	18,000	18,000	18,000
626.036	030	Senior Revenues	173,422	204,519	160,000	160,000	172,000	180,000	190,000
626.043	032	Senex Program Revenues	56,776	65,760	57,000	57,000	57,000	62,000	62,000
626.033	033	Senior Trips	1,208	2,571	3,000	3,000	3,000	4,000	4,000
626.046	034	Special Functions Revenues	31,912	35,293	42,000	42,000	46,000	48,000	48,000
626.035	035	Grounds & Recreation Rentals	73,734	89,304	56,249	76,000	76,000	76,000	76,000
626.047	039	Fitness	103,748	130,152	225,510	119,938	120,000	125,000	135,000
626.053	040	Fitness Memberships	1,073,640	1,193,267	1,450,000	1,300,000	1,300,000	1,600,000	1,650,000
626.048	041	Swimming	487,933	405,249	469,177	387,446	403,760	413,760	419,760
626.054	042	Maker Space	54,650	184,573	200,000	165,843	145,743	151,743	156,743
626.056	043	Cultural Arts Tickets	291,542	271,162	302,442	302,442	275,178	288,937	303,384
626.044	044	Cultural Arts	594,160	588,908	819,860	655,849	581,000	610,050	640,553
626.049	045	After School Recreation	111,948	207,125	135,000	183,430	183,430	183,430	183,430
626.050	050	Summer Fun Center	0	0	0	0	0	0	0
626.052	052	Hawk Golf Simulator	0	390	0	29,789	60,000	70,000	75,000
626.051	055	Day Camp	244,862	265,254	353,027	457,222	468,915	487,672	507,178
626.057	057	Gym	116,412	166,800	173,230	165,064	173,230	174,439	176,490
626.060	060	Classes	196,842	147,736	137,945	137,984	143,137	144,120	144,824
626.065	065	Tennis	97,603	81,259	112,000	112,000	116,850	117,650	118,482
626.070	070	Golf	25,208	26,947	23,750	43,617	44,912	45,412	45,912
626.071	071	Junior Golf League	0	0	0	0	0	0	0
626.075	075	Softball	4,400	2,570	2,800	3,300	3,550	3,550	3,550
626.085	085	Safety Clinic	0	0	0	0	0	0	0
626.105	105	Special Events	77,157	56,828	57,100	57,523	58,200	58,700	59,200
626.110	110	Youth Soccer	98,830	122,150	111,300	111,375	118,695	122,195	123,195
626.120	120	Youth Basketball	66,746	67,038	64,900	39,778	67,852	69,852	71,912
626.170	170	Teen Programs	68,858	68,667	81,250	80,935	84,297	84,297	84,297
581.201	201	Farmington Contributions	323,032	430,691	300,000	430,000	445,000	505,000	565,000
626.202	202	Golf Course Revenues	1,445,684	1,607,490	1,995,000	1,803,140	1,900,000	2,005,000	2,005,000
642.203	203	Farmington Hills Golf Club Concessions	14,041	16,611	10,000	10,000	10,000	10,000	10,000
676.204	204	Farmington Hills Golf Club Reimbursement	0	0	0	0	0	0	0
626.206	206	Driving Range Fees	422,171	422,656	407,000	418,211	447,000	447,000	447,000
626.208	208	Adult Chorale	0	0	0	0	0	0	0
626.212	212	Nature Study	334,504	283,312	296,460	296,564	296,460	296,460	296,460
626.213	213	Archery	69,437	74,541	91,000	91,000	91,000	91,000	91,000
626.216	216	Safety Town	16,996	23,549	32,550	32,640	32,550	32,550	32,550
626.218	218	Children's Travel	151,748	195,509	234,375	226,925	244,800	244,800	244,800
626.220	220	Birthday Parties	83,089	75,314	94,125	82,326	95,125	96,125	97,125
667.300	300	Activities Center Rent	72,945	123,548	80,000	90,000	100,000	100,000	100,000
667.301	301	Grant Center Rental	25,850	27,658	18,000	24,715	12,000	12,000	12,000
667.302	302	Longacre House Rentals	69,979	89,135	78,000	90,000	95,000	95,000	95,000
667.303	303	Dog Park Revenue	14,430	14,860	17,837	17,862	17,837	17,837	17,837
667.304	304	The Hawk Rentals	251,091	193,830	530,000	163,000	296,800	462,400	502,400
667.305	305	Hawk Concessions and Merchandise	255,775	240,606	265,000	265,000	265,000	275,000	275,000
667.306	306	Hawks Nest	71	117	2,200	202	2,300	2,700	3,100
667.307	307	Hawk Merchandise	0	0	0	0	0	0	0
667.308	308	Hatchery Incubator	15,872	26,000	19,000	19,000	19,000	19,000	19,000
667.408	408	Heritage Rental Fees	35,918	40,998	36,000	36,000	40,998	40,998	40,998
626.805	805	Youth Hockey Contract	720,887	557,847	706,000	675,000	730,000	730,000	780,000
626.807	807	Figure Skating Contract	3,346	17,127	10,000	10,000	11,000	11,000	12,000
626.809	809	Other Ice Contract Ice	168,710	202,552	225,000	225,000	240,000	240,000	260,000
626.812	812	Misc. Hourly - Figure Skating	76,714	85,951	75,000	75,000	75,000	75,000	75,000
626.822	822	Single Usage - Shift Hockey	0	0	0	0	0	0	0
626.824	824	Single Usage - Open Skate	12,072	12,657	10,000	10,000	10,000	10,000	10,000
626.826	826	Adult Hockey	56,306	86,377	50,000	50,000	50,000	50,000	50,000
626.830	830	Learn to Skate	132,899	133,202	110,000	130,000	130,000	130,000	130,000
626.831	831	Non-Ice Activities	0	2,880	3,000	3,000	3,000	3,000	3,000
626.840	840	Special Events - Ice Show	5,978	6,408	3,000	3,000	3,000	3,000	3,000
642.841	841	Ice Retail Sales	72	57	0	15	0	0	0
642.843	843	Ice Tax Exempt	0	0	0	0	0	0	0
642.844	844	Ice Food Sales	44,560	42,530	60,000	50,000	50,000	50,000	50,000
642.845	845	Ice Arena Vending Machine Revenue	16,796	12,703	8,000	9,985	8,000	8,000	8,000
642.846	846	Ice Arena Coin Locker Revenue	0	0	0	0	0	0	0
642.848	848	Ice Arena Outside Concession	27,510	45,508	35,000	45,000	45,000	45,000	45,000
667.849	849	Ice Arena Room Rentals	4,360	0	1,000	1,000	1,000	1,000	1,000
675.850	850	Ice Arena Advertising	1,122	2,798	2,000	2,000	2,000	2,000	2,000
667.853	853	Ice Arena Skate Rental	9,833	10,466	9,000	9,000	9,000	9,000	9,000
		Recreation User Charges	9,057,995	9,622,361	11,880,832	10,202,210	10,644,439	11,505,497	11,887,000

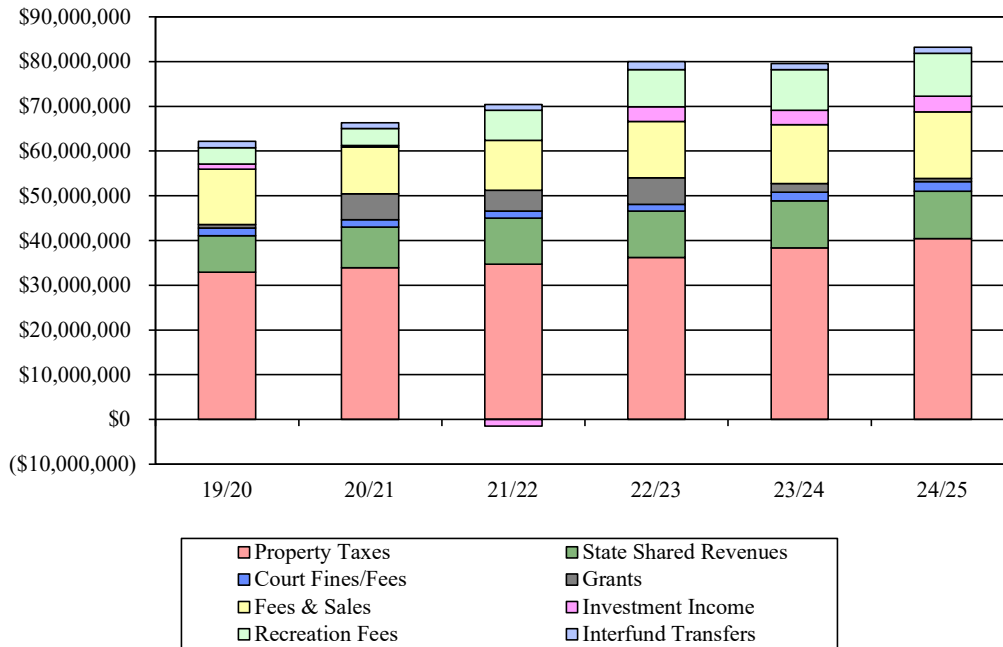
GENERAL FUND ESTIMATED REVENUE ANALYSIS FISCAL YEAR 2026-27
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New Acct No.	Acct. No.	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Requested	2027/28 Projected	2028/29 Projected
	696	OTHER REVENUE -						
687.000	000	347,684	114,562	281,266	245,242	253,371	258,439	263,608
676.001	001	10,240	57,778	12,852	19,581	22,738	23,192	23,656
676.002	002	28,943	153,342	46,896	46,896	59,521	60,712	61,926
676.003	003	97,112	124,865	95,734	105,633	109,756	111,951	114,190
687.004	004	0	0	0	0	0	0	0
667.005	005	1,387,081	1,720,864	1,496,638	1,729,611	1,696,099	1,730,021	1,764,622
581.006	006	242	342	1,001	0	624	637	649
687.007	007	0	0	0	0	0	0	0
676.008	008	0	0	0	0	0	0	0
676.009	009	120,820	82,621	68,228	92,682	92,979	94,839	96,735
675.010	010	0	0	0	0	0	0	0
676.011	011	7,274	25,152	12,414	23,789	19,392	19,780	20,176
687.012	012	0	0	75	0	0	0	0
676.013	013	1,002	1,906	1,320	384	1,247	1,272	1,297
676.014	014	75,224	78,083	69,796	0	58,293	59,459	60,648
581.017	017	0	0	0	0	0	0	0
581.018	018	250,255	255,260	246,987	246,987	262,161	267,404	272,752
581.019	019	35,798	24,582	45,444	71,162	49,807	50,803	51,819
581.021	021	0	0	0	0	0	0	0
675.023	023	0	0	0	0	(216)	(221)	(225)
	Other Revenue	2,361,676	2,639,356	2,378,651	2,581,968	2,625,773	2,678,288	2,731,854
	OPERATING REVENUE	79,532,441	83,163,221	83,254,546	83,960,048	85,879,562	88,782,635	91,099,761

General Fund
Actual Revenues by Source
Fiscal 19/20 Through Fiscal 24/25

Revenue Source	19/20	20/21	21/22	22/23	23/24	24/25
Property Taxes	32,952,267	33,956,528	34,689,334	36,241,571	38,384,475	40,462,413
State Shared Revenues	8,124,014	9,059,918	10,360,704	10,349,200	10,473,571	10,588,933
Court Fines/Fees	1,740,664	1,638,759	1,539,589	1,531,952	1,980,676	2,155,963
Grants	809,706	5,798,235	4,655,349	5,887,999	1,915,895	718,325
Fees & Sales	12,362,185	10,435,168	11,146,044	12,609,635	13,128,587	14,838,584
Investment Income	1,163,370	382,974	(1,455,931)	3,317,292	3,274,380	3,459,794
Recreation Fees	3,615,270	3,781,842	6,736,481	8,255,238	9,057,995	9,622,361
Interfund Transfers	1,372,874	1,316,850	1,316,850	1,815,782	1,316,850	1,316,850
Total Revenue	62,140,350	66,370,272	68,988,420	80,008,669	79,532,428	83,163,223

General Fund
Actual Revenues by Source



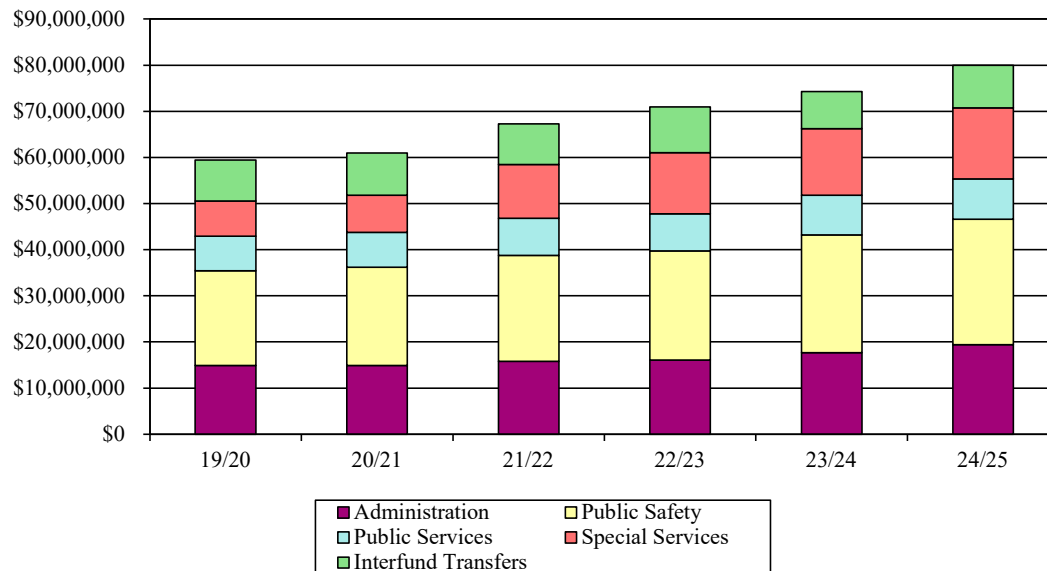
GENERAL FUND EXPENDITURE SUMMARY

New DIV. NO.	DIV. NO.		2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
115	115	Boards & Commissions	2,918,861	3,193,166	3,509,885	3,795,869	3,712,553	3,838,038	4,036,474	4,188,470
		<u>GENERAL GOVERNMENT:</u>								
101	101	City Council	108,470	142,296	167,151	201,955	206,606	201,610	203,949	206,357
172	172	City Administration	859,824	887,637	668,712	696,900	782,570	717,396	736,513	756,207
174	174	Economic Development	0	0	303,509	218,317	219,517	264,269	266,419	267,974
175	175	Communications and Community Engagemen	468,555	581,228	844,867	1,018,151	1,036,564	1,129,280	1,153,239	1,172,418
209	202	Finance	2,121,597	2,007,357	2,115,061	2,379,367	2,431,725	2,566,009	2,594,745	2,652,285
266	210	Corporation Counsel	701,890	788,852	743,999	814,600	867,400	913,200	931,800	950,800
215	215	City Clerk	868,034	1,044,371	1,028,179	1,041,144	926,602	1,170,260	1,645,516	1,201,192
270	226	Human Resources	445,218	556,412	715,179	1,077,452	1,045,909	1,145,943	1,128,910	1,159,070
228	250	Central Services	1,271,352	1,164,374	1,286,466	1,609,266	1,571,267	1,657,352	1,703,185	1,748,925
272	290	Support Services	2,078,009	3,131,350	2,511,702	4,019,448	3,494,913	3,423,473	3,359,415	3,546,205
271	298	Post Employment Benefits	2,563,402	2,254,673	3,628,209	4,454,988	4,454,988	4,667,952	4,854,670	5,048,857
		TOTAL GENERAL GOVERNMENT	11,486,351	12,558,550	14,156,264	17,531,588	17,038,061	17,856,745	18,578,360	18,710,292
		<u>PUBLIC SAFETY:</u>								
301	300	Police	16,709,594	17,962,388	19,255,347	21,331,048	21,288,758	22,579,927	23,402,520	24,393,541
336	337	Fire	6,909,549	7,588,736	7,887,445	8,442,075	9,213,266	10,901,006	11,129,608	11,769,283
		TOTAL PUBLIC SAFETY	23,619,143	25,552,738	27,142,792	29,773,123	30,502,024	33,480,934	34,532,128	36,162,823
701	443	Planning & Community Development	1,699,740	1,900,705	1,748,467	2,283,651	2,181,697	2,232,387	2,301,873	2,373,567
		<u>PUBLIC SERVICES:</u>								
441	440	DPS Administration	473,338	498,936	498,293	568,197	663,285	596,776	612,358	630,673
446	442	Road Maint & Supervision	535,184	658,555	546,433	360,699	346,882	379,097	381,068	366,378
265	444	Building Maintenance	473,125	494,417	537,562	528,072	579,534	592,616	609,406	626,715
447	449	Engineering	1,239,583	1,354,843	1,469,856	1,758,197	1,716,281	1,738,206	1,797,428	1,848,542
443	450	DPW Maintenance Facility	1,429,381	1,405,676	1,454,993	1,438,135	1,415,689	1,624,262	1,632,388	1,671,345
528	523	Waste Removal	3,919,188	4,140,853	4,306,040	4,563,000	4,573,095	4,827,480	4,931,678	5,038,190
		TOTAL PUBLIC SERVICES	8,069,799	8,553,280	8,813,178	9,216,300	9,294,765	9,758,437	9,964,326	10,181,843
		<u>SPECIAL SERVICES:</u>								
752	752	Administration	4,835,448	5,287,109	5,563,135	5,152,374	5,406,582	5,318,966	5,426,113	5,518,591
765	765	Senior Services	908,018	1,102,129	1,140,031	1,138,386	1,129,195	1,138,757	1,156,918	1,172,448
770	770	Parks Maintenance	1,918,723	1,968,179	2,027,368	2,030,950	2,088,922	2,182,189	2,235,900	2,290,215
775	775	Cultural Arts	1,304,822	1,249,000	1,417,860	1,629,801	1,468,158	1,252,998	1,278,454	1,305,602
780	780	Golf Course	950,292	836,569	885,650	1,036,856	1,036,428	1,114,394	1,130,265	1,150,674
785	785	Recreation Programs	2,468,084	2,992,955	3,229,534	3,175,520	3,103,021	3,117,718	3,170,286	3,218,639
789	790	Ice Arena	871,375	1,067,722	1,072,161	1,219,995	1,174,960	1,195,392	1,225,202	1,221,754
		TOTAL SPECIAL SERVICES	13,256,762	14,503,663	15,335,738	15,383,882	15,407,265	15,320,413	15,623,138	15,877,921
		TOTAL EXPENDITURES	61,050,656	66,262,102	70,706,324	77,984,412	78,136,365	82,486,955	85,036,300	87,494,917
		OTHER FINANCING USES								
256	299	Interfund Transfers	9,849,214	7,973,952	9,274,426	9,316,504	7,332,833	7,571,920	7,713,627	7,775,123
		TOTAL EXPENDITURES AND OTHER FINANCING USES	70,899,870	74,236,054	79,980,750	87,300,916	85,469,198	90,058,875	92,749,927	95,270,040

General Fund
Actual Expenditures by Function
Fiscal 19/20 through 24/25

Expenditure Function	19/20	20/21	21/22	22/23	23/24	24/25
Administration	14,880,512	14,902,079	15,811,796	16,104,952	17,652,421	19,414,614
Public Safety	20,549,569	21,296,310	22,929,097	23,619,143	25,552,738	27,142,792
Public Services	7,464,219	7,580,398	8,084,299	8,069,799	8,553,280	8,813,178
Special Services	7,687,859	7,989,282	11,654,733	13,256,762	14,503,663	15,335,738
Interfund Transfers	8,852,224	9,200,000	8,768,990	9,849,214	7,973,952	9,274,425
Total Expenditures	59,434,383	60,968,070	67,248,915	70,899,870	74,236,054	79,980,748

General Fund
Actual Expenditures by Function



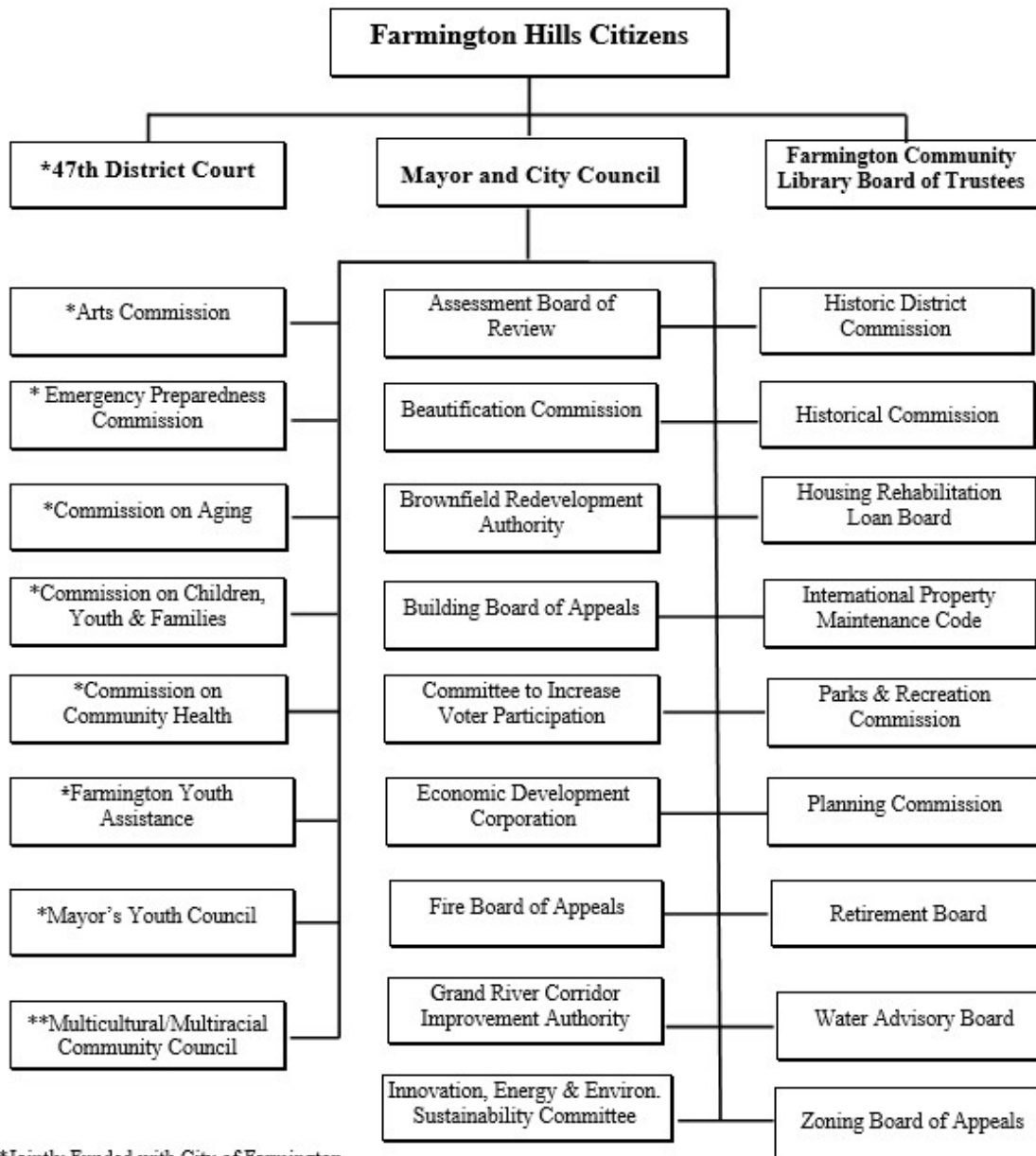


FY 2026-27 BUDGET

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CITY OF FARMINGTON HILLS

Boards, Commissions & Agencies



*Jointly Funded with City of Farmington

**Funded by Farmington, Farmington Hills and the School District

BOARDS, COMMISSIONS, AND AGENCIES

47th DISTRICT COURT

The 47th Judicial District Court is a limited jurisdiction court serving the cities of Farmington and Farmington Hills. The Court has jurisdiction over criminal misdemeanors, civil cases in which the amount in dispute is \$25,000 or less, parking violations, traffic violations and other civil infractions, landlord-tenant disputes, and small claims matters. In addition, the Court has initial jurisdiction on criminal felony cases for the purpose of determining probable cause.

The Court has two full-time judges elected to six-year terms. The chief judge of the Court is appointed by the Michigan Supreme Court and serves a two-year term as chief judge. The Court utilizes the services of part-time magistrates, who are appointed by the chief judge. Magistrates handle criminal arraignments, informal hearings, small claims hearings, and plea and sentencing on certain violations as permitted by law. The Court strives to provide outstanding service to the community. In establishing its goals and measuring its progress, the Court uses the following five standards:

- 1) Increasing access to court services.
- 2) Ensuring expedition and timeliness of service.
- 3) Ensuring equality, fairness, and justice.
- 4) Maintaining independence while also ensuring accountability; and
- 5) Enhancing public trust and confidence in the Court as an institution.

GOALS

- Access to Justice: Strive to eliminate all unnecessary barriers to service including economic, procedural, linguistic, and physical.
- Expedition and Timeliness: Eliminate any unnecessary delays in case management.
- Equality, Fairness and Integrity: Demonstrate equal and unqualified respect for the rights and concerns of all individuals who contact the court for service and/or information.
- Independence and Accountability: Assert and maintain the distinctiveness required of the judiciary while simultaneously working with other branches of government to ensure the most efficient and effective use of public resources.
- Public Trust and Confidence: Continually focus on taking actions that inform the public of the Court's efforts and build the public's trust and confidence in the judiciary.

PERFORMANCE OBJECTIVES

- Continue to provide the highest level of service to the public as measured by bi-annual public satisfaction survey results.
- Continue to identify and implement case management strategies to minimize case processing time and ensure organizational goals are met.
- Continue to meet all reporting demands for finances, caseload and abstract processing.
- Continue to focus efforts on the collection of outstanding receivables which includes use of a show cause docket and other collections strategies.
- Maintain and grow the Court's Sobriety Court program.
- Maintain the success of the Court's Community Work Program (CWP), which provides labor hours for work projects in Farmington and Farmington Hills, at no cost to the taxpayers.
- Continue to identify areas for improvement in courthouse security; develop and implement policies and practices to ensure public safety.
- Continue to work with the councils and administrations of both cities to address issues of mutual concern and coordinate services for the benefit of the public.
- Continue to be actively involved in the community by working with school and community groups to increase awareness of court-related issues affecting the public.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Farm. Hills Contribution to Court Expenses	\$3,302,995	\$3,537,966	\$3,648,286
	Farmington Contribution to Court Expenses	\$517,705	\$533,810	\$569,873
	Total Disbursed to Farm. Hills	\$2,170,589	\$2,214,000	\$2,250,000
	Total Disbursed to Farmington	\$471,744	\$457,000	\$427,750
	Total Disbursed to CWP	\$29,771	\$26,500	\$39,500
	New Case Filings – Farm. Hills Venue (Calendar Year)	18,051	18,593	19,150
	New Case Filings – Farmington Venue (Calendar Year)	3,159	3,254	3,351
	Total Dispositions (Calendar Year)	22,676	23,356	24,057
	Total Community Work Prog. Labor Hours	5,720	5,640	5,700

FARMINGTON YOUTH ASSISTANCE

Farmington Youth Assistance is a volunteer organization serving the Farmington School District Area. It is not a Board or Commission of the City; it works cooperatively with the Oakland County Probate Court, the schools, police, parents, youth, and community resources to help families and young people. Its primary goal is to prevent delinquency and neglect by providing counseling. Funding is provided by the City of Farmington Hills and the City of Farmington.

FARMINGTON COMMUNITY LIBRARY BOARD OF TRUSTEES

Under the State District Library Establishment Act [Public Act 24 of 1989], the Farmington Community Library Board of Trustees is a taxing authority with governance responsibilities for all aspects of library operation. The Board is empowered to establish, maintain, and operate a public library for the district; to appoint and remove a librarian and necessary assistants and to fix their compensation; to supervise and control library property; to adopt bylaws and regulations; to establish a district library fund, over which it shall have exclusive control; and to do any other thing necessary to conduct district library service.

ASSESSMENT BOARD OF REVIEW

The Assessment Board of Review is a statutory board responsible for the review of the tax assessment roll and hearing citizens' appeals of their assessments. The board has the authority to make corrections where necessary and to endorse the tax roll of the City for the year in which it has been prepared in accordance with Section 7.06 of the Charter.

ARTS COMMISSION

The Farmington Area Arts Commission (FAAC) supports the Cities in their commitment to ensure arts, culture and creativity are an integral component of daily life in our community. The FAAC encourages and supports the Cities' many artists, community organizations and educational efforts through its Artist in Residence program and its connection and advisory role with the Cultural Arts Division of the Special Services Department.

BUILDING BOARD OF APPEALS

The Building Board of Appeals advises City Council on building and construction codes and acts on variances to building codes. Members shall be qualified by experience or training to perform the duties necessary as members of the Board.

BEAUTIFICATION COMMISSION

The Beautification Commission advises the City Council about beautification and environmental concerns. They promote and publicize beautification and environmental projects. These projects are acknowledged at the yearly awards program.

BROWNFIELD REDEVELOPMENT AUTHORITY

The overall goals of the Brownfield Redevelopment Authority are to facilitate the redevelopment of eligible properties, to provide new jobs and/or tax base, to foster development in areas that are already served with utilities, and to prevent urban sprawl. The purpose of the Authority is to act in accordance with the provisions of Act 381 of the Public Acts of 1996.

COMMISSION ON AGING

The mission of the Commission on Aging is to promote the well-being and dignity of Farmington area older adults through education and advocacy. The Commission examines social attitudes, creates community awareness, establishes a climate for living independently and recognizes contributions made to improve the community for older adults.

COMMISSION ON CHILDREN, YOUTH & FAMILIES

The Commission on Children, Youth & Families encourages an environment where children, youth and families are happy, healthy, educated, safe and could reach their full potential.

COMMISSION ON COMMUNITY HEALTH

There is established in cooperation with the City of Farmington a Commission on Community Health having the purposes of supporting and encouraging an environment where residents have access to quality health services and wellness programs, and to the information, education, and resources necessary to promote physical and mental health and wellbeing. The Commission's purpose is to achieve a community-wide collaboration and partnership of organizations and individuals to work together to identify and develop new and innovative programs, utilize existing programs, and locate and capture funding to assist in building a healthier community.

COMMITTEE TO INCREASE VOTER PARTICIPATION

The Committee to Increase Voter Participation stimulates and improves voter participation in all elections and increases the quality and quantity of publicity and information regarding such elections.

ECONOMIC DEVELOPMENT CORPORATION

The mission of the Farmington Hills Economic Development Corporation is to encourage, advocate for and achieve long-term economic prosperity for the city, directly impacting its business community and hence its long term residential well-being; to enable the growth of both new and established businesses: expanding good job opportunities, and promoting Farmington Hills' strong image worldwide.

FARMINGTON HILLS/FARMINGTON EMERGENCY PREPAREDNESS COMMISSION

The mission of the Farmington Hills/Farmington Emergency Preparedness Commission is to support and enhance the efforts of local safety organizations in helping ensure that residents and business owners have the information, education, and skills necessary to protect themselves, their families, homes, and businesses in the event of a local emergency.

FIRE BOARD OF APPEALS

The Fire Board of Appeals was established to hear and decide appeals of orders, decisions or determinations made by the Fire Code Official or his/her designee relative to the application and interpretation of the currently adopted Codes and Ordinances related to Fire Prevention.

GRAND RIVER CORRIDOR IMPROVEMENT AUTHORITY

The purpose of the Grand River Corridor Improvement Authority is to correct and prevent deterioration in business districts; to encourage historic preservation; to authorize the acquisition and disposal of interests in real and personal property; to authorize the creation and implementation of development plans and development areas in the districts; to promote the economic growth of the districts; to authorize the levy and collection of taxes; and to authorize the issuance of bonds and other evidences of indebtedness.

HISTORICAL COMMISSION

The Historical Commission collects, arranges, and preserves historical material indicative of the lives, customs, dress, and resources of the early residents of the Farmington area and publishes source material and historical studies relative to the history of the state, including materials furnished by educational institutions and the Michigan Historical Commission.

HISTORIC DISTRICT COMMISSION

The purpose of the Historic District Commission is to safeguard the heritage of Farmington Hills by establishing and preserving districts in the City which reflect elements of the cultural, social, economic, political or architectural history; stabilize and improve property values in and adjacent to such districts; promote civic beautification of structures and lands within the historic districts for historic and cultural preservation; and promote the use of historic districts and local history for the education, pleasure, and welfare of the citizens of the City.

HOUSING REHABILITATION LOAN BOARD

The Housing Rehabilitation Loan Board assists Community Development staff in reviewing applications by low-income families based on eligibility requirements established by the Federal Housing and Urban Development Office and Farmington Hills Housing Rehabilitation Program Guidelines. Families that meet these criteria may receive low interest loans for home repairs. The Loan Board members will prioritize requests and focus on home repairs that affect the health, safety, and sanitary conditions of the home.

INNOVATION, ENERGY AND ENVIRONMENTAL SUSTAINABILITY COMMITTEE

The Innovation, Energy and Environmental Sustainability Committee is temporarily established for the purpose of researching, studying, and reporting to the City Council on the past efforts, undertakings, and achievements of the City with innovation, energy, and environmental sustainability; potential opportunities, resources, programs, practices, educational efforts, and actions that will enhance and further develop innovation, energy, and environmental sustainability within the community; and possible sources of funding or financing and potential public-private partnerships and interlocal partnerships for innovation, energy, and environmental sustainability.

MAYOR'S YOUTH COUNCIL

The Mayor's Youth Council is an advisory Council that makes recommendations to the Cities of Farmington Hills and Farmington concerning the needs and concerns of youth and the community.

PARKS AND RECREATION COMMISSION

The Parks and Recreation Commission coordinates recreational programs and improves, expands, and reflects the park and recreational needs of the community.

PLANNING COMMISSION

The Planning Commission promotes public health, safety, and general welfare; encourages the use of resources in accordance with their character and adaptability; avoids the overcrowding of land by buildings or people; lessens congestion on roads and streets; facilitates provisions for a system of transportation, sewage disposal, safe and adequate water supply, recreation, and other public improvements. The Planning Commission is responsible for making and adopting a master plan as a guide for development, including a determination of the extent of probable future needs.

RETIREMENT BOARD

The Retirement Board has the authority to administer, manage, and operate the retirement system and to interpret and make effective the provisions of the Pension Ordinance. The Retirement System provides for the retirement of City employees.

WATER SYSTEM ADVISORY COUNCIL

The Water System Advisory Council (WSAC) was established to promote transparency regarding lead in drinking water. Members will create public awareness and education campaigns that address the needs of the community.

ZONING BOARD OF APPEALS

The Zoning Board of Appeals acts on all questions arising under the Zoning Ordinance. They must hear and decide appeals, review any order, requirement, decision, or determination made by an administrative official regarding the Zoning Ordinance.

BOARDS AND COMMISSIONS

DEPARTMENT NUMBER: 115

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(800) JOINTLY FUNDED AGENCIES									
801.021	021	Farmington Area Youth Assistance	45,013	45,013	45,013	45,013	45,013	45,013	45,013
801.031	031	47th District Court	3,003,472	3,321,704	3,624,856	3,521,540	3,630,025	3,858,714	4,020,710
801.033	033	Farmington Area Arts Commission	5,703	3,693	5,000	0	5,000	2,500	2,500
801.034	034	Commission on Aging	426	1,208	2,500	0	2,500	2,500	2,500
801.039	039	Commission on Children/Youth/Families	2,222	2,379	2,500	2,500	2,500	2,500	2,500
801.042	042	Mayor's Youth Council	2,477	2,500	3,500	3,500	3,500	2,500	2,500
801.043	043	Emergency Preparedness Commission	1,758	1,857	2,500	2,500	2,500	2,500	2,500
			<u>3,061,070</u>	<u>3,378,355</u>	<u>3,685,869</u>	<u>3,575,053</u>	<u>3,691,038</u>	<u>3,916,227</u>	<u>4,078,223</u>
(800) OTHER BOARDS & COMMISSIONS									
801.002	002	Zoning Board of Appeals	3,276	7,053	5,000	7,000	7,000	7,000	7,000
801.005	005	Assessment Board of Review	1,152	1,617	4,000	4,000	4,000	4,000	4,000
801.024	024	Beautification Commission	4,173	7,169	6,000	6,000	6,000	2,500	2,500
801.032	032	Historical Commission	0	4,341	2,500	0	2,500	2,500	2,500
801.036	036	Historic District Commission	8,397	6,005	12,500	12,500	12,500	12,500	2,500
801.037	037	Parks & Recreation Commission	0	923	2,500	2,500	2,500	2,500	2,500
801.040	040	Comm. to Increase Voter Participation	1,351	2,425	2,500	2,500	2,500	2,500	2,500
801.044	044	Comm. for Energy & Environ. Sustainability	0	0	2,500	500	2,500	2,500	2,500
801.045	045	Community Health Commission	773	598	2,500	2,500	2,500	2,500	2,500
801.046	046	City Council Multicultural Commission	0	0	2,500	0	2,500	2,500	2,500
801.851	851	Economic Development Corporation	0	0	2,500	0	2,500	2,500	2,500
801.999	999	City Council Reallocation Allowance	0	0	0	0	0	1,747	1,747
701	109	Planning Commission	112,974	101,399	65,000	100,000	100,000	75,000	75,000
			<u>132,096</u>	<u>131,530</u>	<u>110,000</u>	<u>137,500</u>	<u>147,000</u>	<u>120,247</u>	<u>110,247</u>
DEPARTMENT TOTAL			<u>3,193,166</u>	<u>3,509,885</u>	<u>3,795,869</u>	<u>3,712,553</u>	<u>3,838,038</u>	<u>4,036,474</u>	<u>4,188,470</u>

GENERAL GOVERNMENT SUMMARY

The General Government classification of the General Fund budget represents a group of departments and functions which provide primarily legislative, administrative and logistical support for departments generally regarded as operating departments, as well as appropriations to support other Funds of the City. The operating departments provide the citizens and property owners of the community with direct services. Although most of the services performed by this General Government group are of an internal nature, some limited external public services are provided such as: election and voter services, property information, tax rates and collection, public information and employment opportunities.

A summary of the budget allocation for these components is contained in the schedule below:

New DIV. NO.	DIV. NO.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
GENERAL GOVERNMENT:									
101	101	City Council	142,296	167,151	201,955	206,606	201,610	203,949	206,357
172	172	City Administration	887,637	668,712	696,900	782,570	717,396	736,513	756,207
173	173	Diversity, Equity, Inclusion, and Emp	0	143,230	0	0	0	0	0
174	174	Economic Development	0	303,509	218,317	219,517	264,269	266,419	267,974
175	175	Communications and Comm. Engage	581,228	844,867	1,018,151	1,036,564	1,129,280	1,153,239	1,172,418
209	202	Finance	2,007,357	2,115,061	2,379,367	2,431,725	2,566,009	2,594,745	2,652,285
266	210	Corporation Counsel	788,852	743,999	814,600	867,400	913,200	931,800	950,800
215	215	City Clerk	1,044,371	1,028,179	1,041,144	926,602	1,170,260	1,645,516	1,201,192
270	226	Human Resources	556,412	715,179	1,077,452	1,045,909	1,145,943	1,128,910	1,159,070
228	250	Central Services	1,164,374	1,286,466	1,609,266	1,571,267	1,657,352	1,703,185	1,748,925
272	290	Support Services	3,131,350	2,511,702	4,019,448	3,494,913	3,423,473	3,359,415	3,546,205
271	298	Post Employment Benefits	2,254,673	3,628,209	4,454,988	4,454,988	4,667,952	4,854,670	5,048,857
			12,558,550	14,156,264	17,531,588	17,038,061	17,856,745	18,578,360	18,710,292
OTHER FINANCING USES									
256	299	Interfund Transfers	7,973,952	9,274,426	9,316,504	7,332,833	7,571,920	7,713,627	7,775,123
TOTAL			20,532,502	23,430,690	26,848,092	24,370,894	25,428,665	26,291,987	26,485,415

The figures on this page are for the General Fund. Citywide expenditures for this service area are found in the Consolidated Budget on Page 34 of this document.

CITY COUNCIL

MISSION STATEMENT: Provide policy leadership for the community and administration on all issues that affect the health, safety and welfare of Farmington Hills.

The citizens are represented by seven elected officials. The Mayor is elected directly by the electorate for not more than two consecutive two-year terms. The six City Council Members are elected for staggered terms of four years each. The Council meets at least twice monthly and conducts specially scheduled Study Sessions on an as-needed basis.

The Mayor and Council members are collectively responsible for establishing public policy, adopting a budget, and hiring and directing the City Manager. In addition, the Council appoints the City Clerk and the City Attorney. The City Council represents the City in various local, regional, state, and national boards, commissions, and committees. The Council also provides public leadership and communicates with constituents about the various issues of the community.

One of the primary duties of the City Council is to establish policies. Policy is established in the approval of ordinances, the adoption of resolutions, the setting of goals and objectives, the determination of priorities for public services, and the approval of programs throughout the City. Policy is also established through the approval and amendment of the operational and capital budgets, the approval of grant applications, ratification of labor contracts, and the approval of land acquisitions and major purchases.

City Council salaries are set by Charter and updated every July 1st. The FY 26-27 salaries will be \$13,521 for the Mayor and \$9,013 for the City Council Members.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Provide policy direction to the City Administration in the implementation and evaluation of various City programs. (1, 2)
- Ensure the City's long-term financial stability by adopting a fiscally responsible budget, monitoring expenses, and continually seeking alternative revenue sources. (2)
- Preserve and improve the City's infrastructure and economic base. (3, 5, 12, 13)
- Strengthen activities, programs, and services that give adults and children the opportunity to enrich their lives, enhance their future, and build a stronger community. (4, 6, 12, 13)
- Take an active roll in promoting energy and environmental sustainability throughout the community. (10)
- Protect home rule so that local issues are decided by the City through its residents. (14)
- Enhance communications between the residents and the City government through the City Website, cable programming, citizen/business engagement efforts, the Focus newsletter, surveys and other media. (4, 11)
- Work with state and federal officials to reduce and effectively manage legislative mandates that create administrative and financial challenges for local governments. (7, 14)
- Help shape public policy at the state and federal level by tracking pending legislation and advocating for initiatives deemed beneficial to the City. (7, 14)

PERFORMANCE OBJECTIVES

- Work towards the completion of the 2023 Master Plan Update by engaging boards and commissions, public and staff for input and vision on the appropriate long-term vision and health of the City.
- Work towards fully utilizing the HAWK and evaluate options of Special Services facilities to sustainably serve all of the community's needs.
- Expand communication with the public through further use of technology by enhancing the City website, listservs, the low frequency radio station, and other alternatives.
- Improve public bus transportation by engaging and partnering with SMART.
- Continue to evaluate further cooperative relationships with regional communities such as Farmington, Livonia, Novi, Southfield and West Bloomfield.
- Educate the public regarding emergency preparedness through the Emergency Preparedness Commission to increase the City's ability to respond in the event of a major emergency.
- Continue the implementation of tools and policies that encourage private sector reinvestment and redevelopment along the East Grand River, Eight Mile Road, and Orchard Lake Road corridors to improve the long-term viability of these areas.
- Involve high school age students in City government through the Mayor's Youth Council and work to engage both students and millennial residents (age 18 – 35) in the local government process.
- Work with City Administration to market city owned properties where appropriate.
- Address strategic policy issues in the areas of public safety, transportation infrastructure (incl. non-motorized), traffic, economic development/redevelopment, neighborhoods, telecommunications, transportation, and technology.
- Equitably administer the City's tax abatement policy and encourage economic development while protecting the long-term financial interests of the City.
- Encourage redevelopment throughout the City by continuing to support policies that streamline permitting, simplify the PUD process, and make way for current and future residential and commercial building needs.
- Work with City Administration to efficiently and effectively implement the City's road millage and review the levied amount annually.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Regular Meetings Held	19	19	19
	Special Meetings Held (Joint/Other)	5	5	5
	Goals Sessions	1	1	1
	Study Sessions	16	16	16
	Public Hearings	12	12	12
	Ordinances Enacted	8	8	10
	Agenda Items Requiring Action / Resolutions Adopted	218	250	250

CITY COUNCIL

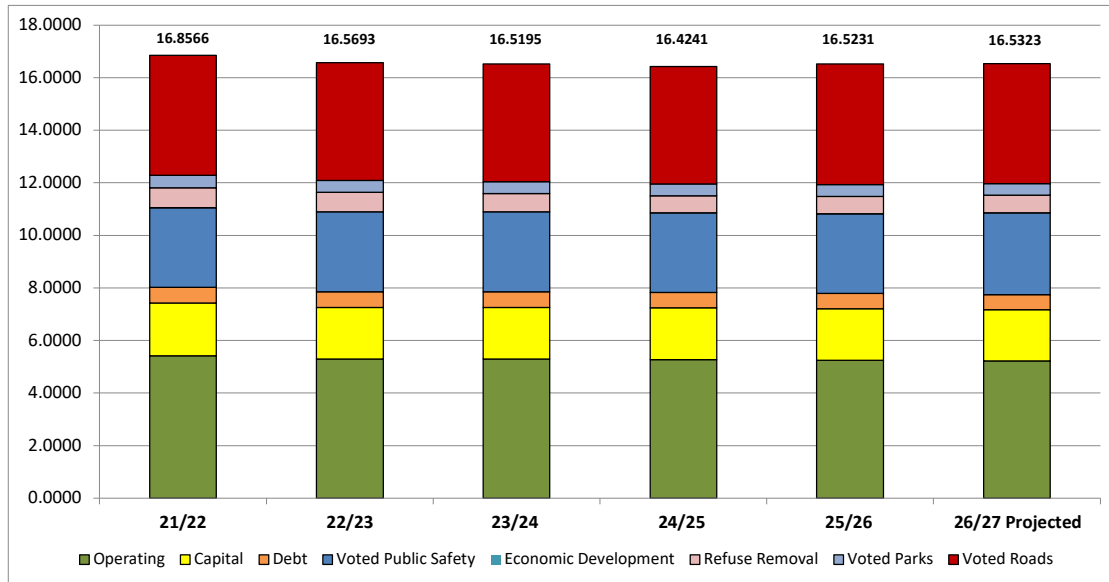
DEPARTMENT NUMBER: 101

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$66,958	\$74,876	\$74,070	\$76,021	\$78,025	\$80,364	\$82,772
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional & Contractual	\$75,338	\$92,275	\$127,885	\$130,585	\$123,585	\$123,585	\$123,585
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$142,296	\$167,151	\$201,955	\$206,606	\$201,610	\$203,949	\$206,357
2025/26 Projection vs. Budget - \$				\$ 4,651			
2025/26 Projection vs. Budget - %				2.30%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (4,995)		
2026/27 Budget vs. 2025/26 Projection - %					-2.42%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (345)		
2026/27 Budget vs. 2025/26 Budget - %					-0.17%		

CITY COUNCIL

DEPARTMENT NUMBER: 101

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) PERSONNEL							
702.010	010	Wages	62,121	69,517	69,120	70,941	72,813	74,996	77,245
702.200	200	Social Security	4,752	5,318	4,911	5,040	5,173	5,329	5,488
702.350	350	Workers Compensation	85	40	39	39	39	39	39
		(702) Category Total	66,958	74,876	74,070	76,021	78,025	80,364	82,772
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conference & Workshops	20,872	45,107	57,375	57,375	57,375	57,375	57,375
801.002	002	Memberships & Licenses	47,919	40,271	56,510	59,710	59,710	59,710	59,710
955.070	070	Miscellaneous Expense	6,547	6,897	14,000	13,500	6,500	6,500	6,500
		(801) Category Total	75,338	92,275	127,885	130,585	123,585	123,585	123,585
		DEPARTMENT TOTAL	142,296	167,151	201,955	206,606	201,610	203,949	206,357

TAX RATE HISTORY

CITY ADMINISTRATION

MISSION STATEMENT: Under the direction of the City Council, provide administrative leadership and management of the daily operations of the City government.

The City Manager's Office is responsible for the day-to-day administration of the municipal organization under the leadership of the City Manager. This office also provides staff support for the City Council. The Office undertakes special projects, handles citizens' inquiries, customer requests for service, and communications from other governments and agencies. The City Manager approves key purchases and personnel actions. This office provides direct supervision to the City departments noted on the Organization Chart.

GOALS

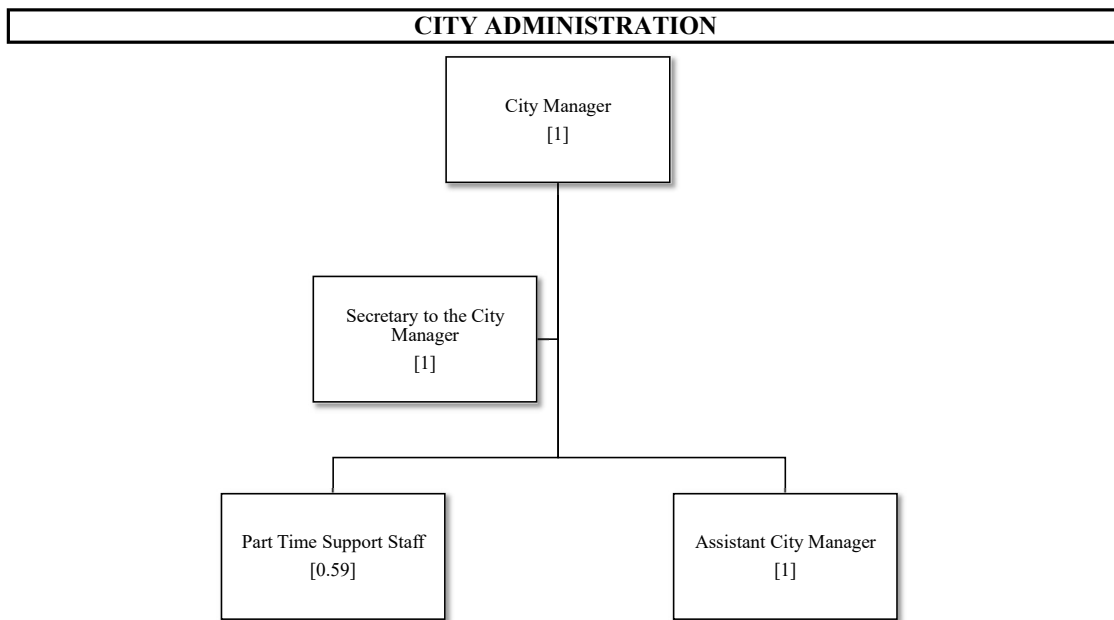
The number in parenthesis shows the link between the departmental goal and the City goals.

- Continue to develop and maintain Farmington Hills as a quality community for future generations. (1-14)
- Identify key priorities and establish procedures that ensure effective management of available resources. (2)
- Identify and implement innovative strategies and priorities that move Farmington Hills beyond economic recovery into growth. (1-14)
- Develop a budget for City operations and capital improvements that encourages investment, creativity, accountability, and fiscal responsibility. (2, 9, 10, 12, 13)
- Provide effective leadership to administrative departments maintaining a climate of positive employee relations that facilitates excellent service to the public. (8)
- Develop and implement a brand story and marketing effort that sets Farmington Hills apart from its peers to attract new residential and commercial interest and investment. (5,11)
- Provide pertinent and timely information to City Council regarding local, state, and federal issues to protect the interests of the City and its residents. (7, 14)
- Work in partnership with City Council to achieve the City's mission and goals. (1-14)
- Through Human Resources, continue efforts to have staff reflect the community. (11)
- Perform the Managerial Audit as prescribed in the City Charter. (1,2,4,9,10)
- Redesign of Farmington FOCUS and other City publications. (4,11)
- Enhance communication through the City website and social media. (11)

PERFORMANCE OBJECTIVES

- Continue to systematically review operations and services for greater efficiency.
- Promote and pursue additional outside funding for infrastructure improvements, capital items, and other special projects.
- Strive to address issues identified by City Council through its annual Goals Setting Session.
- Continue to analyze and evaluate recommendations of the Vision 2020 Reports and Sustainability Study and direct the implementation of some, all, or portions of the recommendations as determined to be appropriate by the City Council.
- Work with state, county, and local officials to continue and improve the City's business retention and growth efforts.
- Continue to work with SMART, particularly as it relates to the Grand River Corridor, with the objective of improving and expanding the availability of public transportation services.
- Work with the Corridor Improvement Authority (CIA) Board of Directors, Grand River Avenue stakeholders, City of Farmington CIA Board of Directors, to implement the CIA Development and Tax Increment Financing Plans and the Grand River Corridor Vision Plan.
- Work with the City Council, Community Stakeholders, Non-Profit Organizations, such as the Michigan Municipal League, Southeast Michigan Council of Governments, and other appropriate parties to develop a comprehensive place making strategy designed to attract and retain knowledge-based workers, entrepreneurs and growing sectors of the economy.
- Develop and deliver a brand message that reinforces the core attributes of Farmington Hills as a residential location.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Council, Planning Commission and ZBA Meetings Staffed	66	60	60
	City Council Agenda Items prepared for Council Action	248	250	250
	Executive Staff Meetings	48	48	48
	Administrative Policies Implemented	5	2	2
Efficiency	Average Response Time to Citizen Inquiry	4 Hours	4 Hours	4 Hours



STAFFING LEVELS					
Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	CITY ADMINISTRATION & MANAGEMENT				
	Administrative & Clerical				
	City Manager	1	1	1	1
	Assistant City Manager	1	1	1	1
	Secretary to the City Manager	1	1	1	1
		3	3	3	3
(038)	Part-time (FTE)	0.65	0.65	0.59	0.59
	Department Total	3.65	3.65	3.59	3.59

CITY ADMINISTRATION

DEPARTMENT NUMBER: 172

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$801,043	\$623,751	\$618,727	\$704,930	\$639,129	\$658,065	\$677,572
Operating Supplies	\$12,256	\$9,876	\$12,704	\$11,553	\$12,057	\$12,148	\$12,242
Professional & Contractual	\$69,825	\$35,085					
Capital Outlay	\$4,514	\$0	\$5,000	\$4,300	\$4,300	\$4,300	\$4,300
TOTAL EXPENDITURES	\$887,637	\$668,712	\$636,431	\$720,783	\$655,486	\$674,513	\$694,113
2025/26 Projection vs. Budget - \$				\$ 85,670			
2025/26 Projection vs. Budget - %				12.29%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (65,175)		
2026/27 Budget vs. 2025/26 Projection - %					-8.33%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 20,496		
2026/27 Budget vs. 2025/26 Budget - %					2.94%		

CITY ADMINISTRATION
DEPARTMENT NUMBER: 172

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) PERSONNEL							
702.010	010	Administrative & Clerical	622,862	457,353	452,588	452,588	489,978	504,677	519,817
702.038	038	Part-time	0	8,895	23,504	23,504	23,504	24,209	24,935
702.041	041	Vehicle Allowance	3,700	4,430	4,800	4,800	4,800	4,800	4,800
702.042	042	Mileage Reimbursement	0	0	200	200	200	200	200
702.106	106	Sick & Vacation	28,210	8,965	8,773	94,976	3,876	4,031	4,192
702.112	112	Overtime	0	0	0	0	0	0	0
702.200	200	Social Security	48,303	34,103	33,865	33,865	34,496	35,530	36,596
702.250	250	Blue Cross/Optical/Dental	77,167	85,793	71,852	71,852	65,970	67,949	69,988
702.275	275	Life Insurance	4,106	2,816	167	167	182	187	193
702.300	300	Pension - DC	7,584	4,667	4,200	4,200	4,200	4,200	4,200
702.325	325	Longevity	8,234	16,197	18,104	18,104	11,299	11,638	11,987
702.350	350	Worker's Compensation	878	532	674	674	625	644	663
	(702) T	Category Total	801,043	623,751	618,727	704,930	639,129	658,065	677,572
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil	2,105	3,177	3,678	2,527	3,031	3,122	3,216
727.002	002	Books & Subscriptions	4,612	1,657	1,026	1,026	1,026	1,026	1,026
727.008	008	Supplies	5,538	5,041	8,000	8,000	8,000	8,000	8,000
	(740) T	Category Total	12,256	9,876	12,704	11,553	12,057	12,148	12,242
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	12,432	19,906	26,260	26,960	26,960	26,960	26,960
801.002	002	Memberships & Licenses	6,134	7,641	3,960	3,960	3,960	3,960	3,960
801.005	005	Fleet Insurance	521	573	849	891	936	983	1,032
801.013	013	Education & Training	6,370	1,101	3,900	3,900	3,900	3,900	3,900
801.066	066	Consultants	43,327	0	25,000	25,000	25,000	25,000	25,000
930.006	006	Vehicle Maintenance	551	5,310	200	776	854	897	942
955.040	040	Miscellaneous Expense	489	554	300	300	300	300	300
	(801) T	Category Total	69,825	35,085	60,469	61,787	61,910	62,000	62,093
		(970) CAPITAL OUTLAY							
971.002	002	Office Equipment	4,514	0	5,000	4,300	4,300	4,300	4,300
	(970) T	Category Total	4,514	0	5,000	4,300	4,300	4,300	4,300
		DEPARTMENT TOTAL	887,637	668,712	696,900	782,570	717,396	736,513	756,207

ECONOMIC DEVELOPMENT

MISSION STATEMENT: Economic Development focuses on the expansion, attraction, and retention of businesses, employment, visitors, and residents within our city. It is the process of building upon our assets to stimulate the economy, provide community benefits, and improve the quality of life for all those affected by our presence. The mission of Economic Development is to improve community well-being and to support the growing tax base through diversification of the local economy. The Farmington Hills Economic Development Department works with many resources and community partners to develop opportunities for employment, business growth, synergy, and neighborhood connectivity to sustain and promote the welfare of every individual within our city borders.

The Farmington Hills Economic Development Department strives to provide businesses with access to the resources needed to help them grow and prosper. Discussing all stages of the business life cycle, from startup to Fortune 500, and matching companies with the right program is of utmost importance. The Economic Development Department assesses business needs and reveals solution pathways for business growth opportunities. Establishing strong, professional relationships between our key stakeholders and community members helps keep our economic engine finely tuned for today's current viewpoint and tomorrow's evolution.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Continue to develop and maintain Farmington Hills as a quality community for businesses and residents for future generations. (1-14)
- Identify and implement innovative strategies and priorities that move Farmington Hills beyond economic recovery, into growth, and become a community of preference between all business sizes. (1-14)
- Retain, grow, and attract new residential and commercial interest and investment. (5, 12)
- To support new industries while creating an environment conducive to the growth and retention of our business community. (5, 12, 13)
- To bolster the commercial identity of our main corridors and discover reasonable, realistic opportunities to improve the economic environment. (5)
- Utilize and promote our major assets within set locations of Farmington Hills and to showcase neighborhood value. (5, 11)
- Educate key players within the community and government about potential economic challenges, opportunities, redevelopment, and outlook. (5, 8, 10)
- Continue to hold and develop professional relationship with our businesses, property owners, and real estate community. (4, 5)
- Stay up to date with current supply and demand for all business markets within Farmington Hills while understanding the needs to address new trends and economically inefficient buildings/property. (5, 12)
- Pursuit in providing all business types quality resources to address their needs. (5, 11, 13)
- Facilitate the redevelopment of eligible properties, to provide new jobs and/or tax base, and to foster successful business areas. (1-14)

PERFORMANCE OBJECTIVES

- Continue to assist businesses by providing direction in the City's development process by providing them with information on certain challenges such as utilities, zoning, engineering, etc.
- Find and share different resources that assist businesses with staffing and training needs.
- Connect businesses together that might be complementary to one another either by supply or efficiency.
- Provide interested businesses with available funding programs specific to their development needs.
- Carry out the mission and work directly with the Corridor Improvement Authority (CIA), Economic Development Corporation, and the Brownfield Redevelopment Authority.
- Strategize and work with the CIA, Grand River Avenue stakeholders, City of Farmington CIA, to implement the CIA Development and Tax Increment Financing Plans along with the Grand River Corridor Vision Plan.
- Work with City Council, community stakeholders, non-profit organizations, and other appropriate parties to develop a comprehensive economic development plan to attract, retain, and grow knowledge-based workers, entrepreneurs, within all sectors of the economy.
- Work with the state, county, and local officials to continue to improve the City's retention and growth efforts.
- Regularly assess and discuss any needed changes to the Economic Development Strategy for the overall benefit of development within Farmington Hills.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Resources and Incentives Connections	9	10	12
	Business Retention and Expansion Visits	28	35	40
	Corridor Improvement Authority, Economic Development Corporation, and Brownfield Redevelopment Authority Meetings	16	20	22
	Developer's Meeting	24	26	30
	Business Community Engagement	50	55	60
	Economic Development Engagement, Summits, Conferences, and Workshops	20	23	26

ECONOMIC DEVELOPMENT

Director of Economic Development
[1]

STAFFING LEVELS

		Authorized Positions	Authorized Positions	Authorized Positions	
Acct. No.	Title or Position	23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	CITY ADMINISTRATION & MANAGEMENT				
	Administrative & Clerical				
	Economic Development Director	1	1	1	1
		1	1	1	1
(038)	Part-time (FTE)	0.00	0.00	0.00	0.60
	Department Total	1.00	1.00	1.00	1.60

ECONOMIC DEVELOPMENT
DEPARTMENT NUMBER: 174

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$0	\$113,874	\$118,452	\$119,652	\$160,028	\$164,368	\$168,833
Operating Supplies	\$0	\$9,590	\$17,797	\$17,797	\$17,797	\$18,297	\$18,797
Professional & Contractual	\$0	\$180,045	\$82,068	\$82,068	\$86,445	\$83,755	\$80,345
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$303,509	\$218,317	\$219,517	\$264,269	\$266,419	\$267,974
2025/26 Projection vs. Budget - \$				\$ 1,200			
2025/26 Projection vs. Budget - %				0.55%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 44,753		
2026/27 Budget vs. 2025/26 Projection - %					20.39%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 45,952		
2026/27 Budget vs. 2025/26 Budget - %					21.05%		

ECONOMIC DEVELOPMENT
DEPARTMENT NUMBER: 174

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PERSONNEL									
702.010	010	Administrative & Clerical	0	98,204	102,132	102,132	110,201	113,507	116,912
702.038	038	Part-time	0	0	0	0	27,456	28,005	28,565
727.041	041	Vehicle Allowance	0	0	0	1,200	4,800	4,800	4,800
727.042	042	Mileage Reimbursement	0	0	0	0	0	0	0
702.106	106	Sick & Vacation	0	0	0	0	0	0	0
702.112	112	Overtime	0	0	0	0	0	0	0
702.200	200	Social Security	0	7,666	8,005	8,005	8,668	8,928	9,196
702.250	250	Blue Cross/Optical/Dental	0	5,601	6,228	6,228	6,228	6,415	6,607
702.275	275	Life Insurance	0	875	43	43	46	48	49
702.300	300	Pension - DC	0	1,400	1,400	1,400	1,400	1,400	1,400
702.325	325	Longevity	0	0	511	511	1,102	1,135	1,169
702.350	350	Worker's Compensation	0	128	133	133	127	131	135
(702) Category Total			0	113,874	118,452	119,652	160,028	164,368	168,833
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	0	0	0	0	0	0	0
727.002	002	Books & Subscriptions	0	4,590	4,797	4,797	4,797	4,797	4,797
727.008	008	Supplies	0	5,000	5,000	5,000	5,000	5,000	5,000
	012	Marketing Supplies	0	0	8,000	8,000	8,000	8,500	9,000
(740) Category Total			0	9,590	17,797	17,797	17,797	18,297	18,797
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	0	0	1,913	1,913	6,100	3,410	0
801.002	002	Memberships & Licenses	0	400	510	510	700	700	700
801.005	005	Fleet Insurance	0	0	0	0	0	0	0
801.013	013	Education & Training	0	4,345	4,345	4,345	4,345	4,345	4,345
801.066	066	Consultants	0	175,000	75,000	75,000	75,000	75,000	75,000
930.006	006	Vehicle Maintenance	0	0	0	0	0	0	0
995.039	040	Miscellaneous Expense	0	300	300	300	300	300	300
(801) Category Total			0	180,045	82,068	82,068	86,445	83,755	80,345
(970) CAPITAL OUTLAY									
971.002	002	Office Equipment	0	0	0	0	0	0	0
(970) Category Total			0	0	0	0	0	0	0
DEPARTMENT TOTAL			0	303,509	218,317	219,517	264,269	266,419	267,974

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

MISSION STATEMENT: To provide innovative and creative communication solutions to promote the City's core services, initiatives, mission, and values to the public while advancing the strategic vision of City Council and promoting the City as a thriving, healthy, smart, and innovative community.

The Department of Communications, established in 2023, is tasked with shaping and executing the City's overarching communications strategy while advancing key priorities set by the City Council under the guidance of the City Manager.

Under the direction of the City Manager, the Director of Communications and Community Engagement effectively communicates and markets the City's programs and services to businesses and nearly 85,000 residents. The Department comprises three divisions: communications, marketing, and video services.

Utilizing various channels including owned platforms such as the website, YouTube, in-house studio, municipal cable channel 203, and electronic signs; earned media like broadcast TV, print, radio, and internet; as well as paid advertising, the team effectively disseminates information, promotes a vibrant and viable community, and enhances public confidence and trust.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

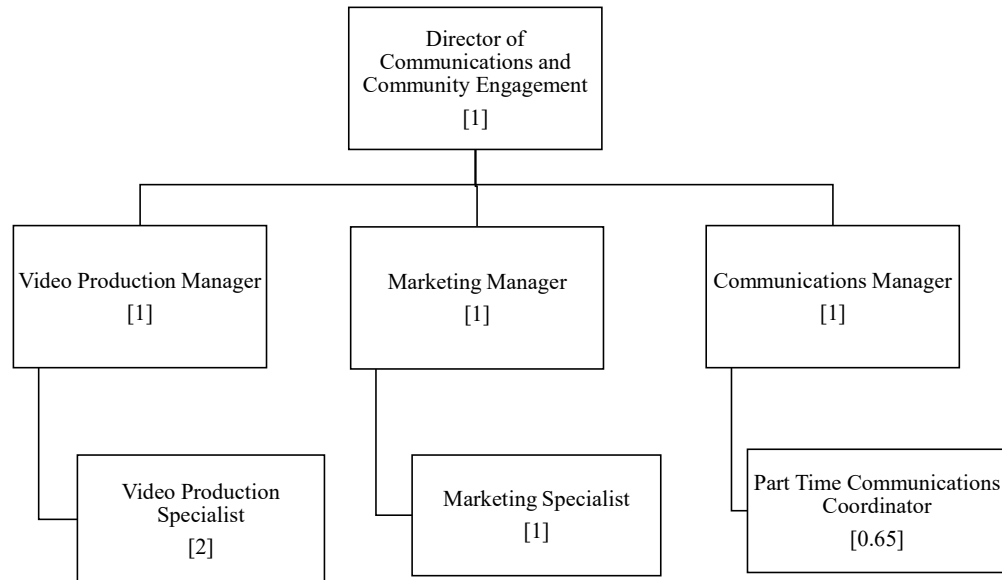
- Keep residents, businesses, and organizations informed of municipal activities, programs, and projects. (11)
- Enhance public confidence and trust in City government. (1-14)
- Promote a vibrant and viable community. (11)
- Reinforce community members' confidence and pride in the City, and that the City cares about the needs of the community. (4-11)
- Promote information about City departments, boards, and commissions on Channel 203, Spectrum and AT&T for promotional and educational purposes. (11)
- Promote City events and services, and present City information and issues through various traditional media channels including print, TV and radio. (11)
- Use digital media [YouTube, Facebook, InstaGram, LinkedIn] to broaden dissemination of City information. (11)

PERFORMANCE OBJECTIVES

- **Public Relations**
 - Increase total number of media impressions year over year to enhance City's branding/image.
 - Increase the number of social media followers year over year (social media).
- **Video Services**
 - Increase number of YouTube viewers year over year (FH in Focus).
- **Marketing**
 - Increase the number of marketing email [Constant Contact] subscribers.

150 Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Total number of total media impressions	14,000	15,000	11,000
	Total number of social media followers (Facebook, Instagram)	17,000	17,500	34,000
	Total number of YouTube views	42,532	45,000	82,000
	Total number of Constant Contact subscribers (City and Special Services)	45,000	50,000	48,020
	Number of videos produced	220	220	220

COMMUNICATIONS AND COMMUNITY ENGAGEMENT



STAFFING LEVELS

Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Director of Communications & Community Engagement	0	1	1	1
	Communications Manager	1	1	1	1
	Video Prod. Manager	1	1	1	1
	Video Prod. Specialist	2	2	2	2
	Marketing Manager	0	1	1	1
	Marketing Specialist	1	1	1	1
		5	7	7	7
(038)	Part-time (FTE)	1.50	0.65	0.65	0.65
	Department Total	6.50	7.65	7.65	7.65

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

DEPARTMENT NUMBER: 175

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$489,722	\$680,832	\$742,694	\$757,332	\$842,622	\$866,509	\$891,112
Operating Supplies	\$15,428	\$25,533	\$22,401	\$21,186	\$27,199	\$27,203	\$27,208
Professional & Contractual	\$74,108	\$137,523	\$250,556	\$255,546	\$256,958	\$257,026	\$251,598
Capital Outlay	\$1,970	\$979	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL EXPENDITURES	\$581,228	\$844,867	\$1,018,151	\$1,036,564	\$1,129,280	\$1,153,239	\$1,172,418
2025/26 Projection vs. Budget - \$				\$ 18,413			
2025/26 Projection vs. Budget - %				1.81%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 92,716		
2026/27 Budget vs. 2025/26 Projection - %					8.94%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 111,129		
2026/27 Budget vs. 2025/26 Budget - %					10.91%		

COMMUNICATIONS AND COMMUNITY ENGAGEMENT
DEPARTMENT NUMBER: 175

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) PERSONNEL							
702.010	010	Salary - Full Time	351,987	514,669	546,955	546,955	621,792	640,446	659,659
702.038	038	Part-time Technicians	19,381	31,125	16,562	31,200	31,200	31,200	31,200
702.106	106	Sick & Vacation	7,110	1,861	0	0	0	0	0
702.112	112	Overtime	13,880	8,579	9,600	9,600	9,600	9,600	9,600
702.200	200	Social Security	31,594	42,229	45,409	45,409	51,461	53,005	54,595
702.250	250	Blue Cross/Optical/Dental	47,915	61,069	104,538	104,538	104,538	107,674	110,904
702.275	275	Life Insurance	643	2,535	2,062	2,062	2,333	2,403	2,476
702.300	300	Pension - DC	5,600	8,167	5,600	5,600	5,600	5,600	5,600
702.325	325	Longevity	10,780	9,622	10,753	10,753	15,006	15,456	15,920
702.350	350	Worker's Compensation	833	976	1,215	1,215	1,092	1,125	1,159
		(702) Category Total	489,722	680,832	742,694	757,332	842,622	866,509	891,112
		(740) OPERATING SUPPLIES							
727.001	001	Gas and Oil	140	74	91	76	89	93	98
727.002	002	Books & Subscriptions	0	882	510	510	510	510	510
727.008	008	Supplies	10,848	20,147	21,300	15,300	21,300	21,300	21,300
727.041	041	Auto Allowance	4,440	4,430	0	4,800	4,800	4,800	4,800
727.042	042	Mileage Reimbursement	0	0	500	500	500	500	500
		(740) Category Total	15,428	25,533	22,401	21,186	27,199	27,203	27,208
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	5,258	13,256	6,960	6,960	6,960	6,960	6,960
801.002	002	Memberships & Licenses	839	2,538	2,343	2,343	2,343	2,343	2,343
801.005	005	Fleet Insurance	668	732	1,103	1,103	1,158	1,216	1,277
801.013	013	Education & Training	1,808	898	1,500	1,500	1,500	1,500	1,500
801.066	066	Contractual Services	65,426	117,574	237,000	237,000	237,000	237,000	237,000
850.016	016	Phone Expense	0	1,737	650	0	650	650	1,150
900.024	024	Newsletter	0	0	0	5,325	6,000	6,000	0
930.006	006	Vehicle Maintenance	110	305	0	315	347	357	368
930.007	007	Equipment Maintenance	0	483	1,000	1,000	1,000	1,000	1,000
940.015	015	Office Rental	0	0	0	0	0	0	0
		(801) Category Total	74,108	137,523	250,556	255,546	256,958	257,026	251,598
		(970) CAPITAL OUTLAY							
971.002	001	Office Furniture	0	830	0	0	0	0	0
971.020	020	Production Equipment	1,970	149	2,500	2,500	2,500	2,500	2,500
		(970) Category Total	1,970	979	2,500	2,500	2,500	2,500	2,500
		DEPARTMENT TOTAL	581,228	844,867	1,018,151	1,036,564	1,129,280	1,153,239	1,172,418

FINANCE DEPARTMENT

MISSION STATEMENT: Maintain accurate and complete records of all financial transactions, assets and liabilities, safeguard City assets, prepare financial statements and reports and maintain investment grade status for City issued debt instruments with rating agencies. To ensure that all ad valorem assessments and taxable values in the City of Farmington Hills are accurate, uniform, equitable and made in conformance with all applicable State directives and statutes.

The Finance Department is comprised of the Administration, Accounting, Assessing and Treasury Divisions. At the direction of the Finance Director/Treasurer, the Finance Department's service to the community is assigned either by State Statute, City Charter, City Ordinances, City Council Resolutions or direction from the City Manager.

The fiduciary and accounting functions include the control and accountability for all the monies received, disbursed or held in trust for all the financial activity of the City, which includes 15 separate budgeted accounting Funds. The Treasury's responsibilities, in addition to recording all City receipts/money, include a cash management program aimed at maximizing investment income while safeguarding the principal. The Finance Department also maintains relationships with the financial institutions servicing the City, which also serve as a liaison with national rating agencies that rate the City's bond issues.

The Assessing Division's primary responsibility is to annually prepare the property tax assessment roll. This function requires the Division to maintain accurate and complete records of all taxable real and personal property in the City. In light of many mandates in assessment administration, the Assessing Division has had to continually monitor and comply with ever changing requirements in assessment administration including the classification of homestead and non-homestead exemptions, the filing and recording of property transfer affidavits, and now the filing and recording of personal property exemption affidavits. For 2025, the City had approximately 27,348 real parcels (of which 690 are tax-exempt) and 3,985 personal property descriptions (of which 2,650 have no tax, due to the annual filing of the small parcel exemption affidavit). The Assessing Division provides accurate maintenance of the assessment rolls by field inspections of building permits issued by the City, random reviews of existing assessment records, as well as provides information and assistance to taxpayers of the City by phone, email and in person.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Issue the Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP) that meets the Government Finance Officers Association (GFOA) Certification program for excellence in financial reporting. (9)
- Provide accurate and timely financial and accounting services to internal and external customers. (9)
- Provide accurate and timely payroll to employees and fulfill all federal and state reporting requirements. (8,9)
- Provide timely payments to vendors within appropriate internal approvals. (9)
- Ensure customer service and easy access to our property records. (1)
- Ensure compliance with financial reporting standards set by the Governmental Accounting Standards Board (GASB) and State of Michigan Public Acts. (9)
- Provide risk management activities, which will safeguard all City assets in the most cost-effective manner. (2,9)
- Ensure a competent audit firm performs an annual audit and that the City's ACFR is published and made available to the general public on the City's website. (9)
- Maintain an investment grade bond rating of an "AA" or above. (9)
- Provide professional money managers to manage and administer the City's Pension and Post-Retirement benefits. (2-9)
- Assist in developing and implementing needed programs to reduce costs, increase revenues, and add efficiencies. (2)
- Support the continuous professional development and empowerment of staff. (8)
- Provide programs and procedures that ensure a fair and equitable assessment administration system, according to the City Charter and the Michigan General Property Tax Laws. (9)
- Provide professionally certified and educated staff to meet objectives. (8)
- Prepare the staff for professional advancement opportunities. (8)

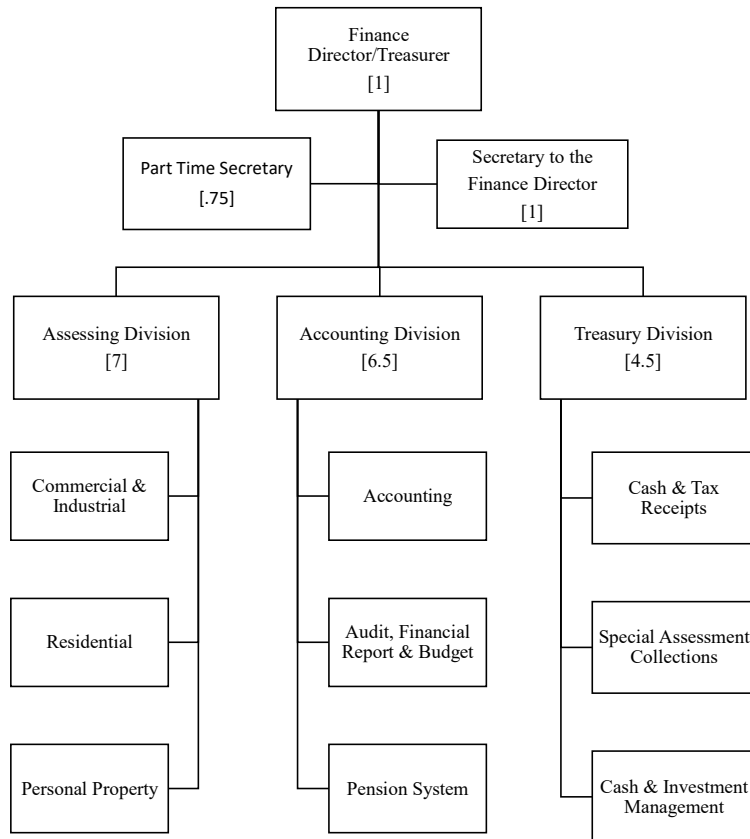
PERFORMANCE OBJECTIVES

- Continue work on developing “best practice” policies and procedures of key financial functions.
- Continue to train/cross-train all staff and maintain/update Standard Operating Procedures in order to better serve internal and external users.
- Improve on the efficiency and effectiveness of the Accounts Payable function by offering more vendors the option to receive their payment via the City’s Purchasing/Credit Card.
- Expand the functional use of a credit card service provider for City-wide point of collection options for non-tax receipts.
- Manage the City’s Debt to leverage funding for long-term capital projects while continuing to maintain or enhance the City’s strong bond ratings.
- Account for all City financial transactions timely and accurately to limit the number of auditor adjusted journal entries.
- Work with the City’s Auditor to keep updated on new and pending GASB Statements impacting the City and develop a long-term plan to manage the resulting workload. This will include the implementation of GASB 96, new Standard for the accounting and financial reporting of Subscription-Based Information Technology Arrangements.
- Per the recommendation of the City Auditor, and with the advice and counsel of the City Attorney, continue a long-term process to close out the files of old development projects and clean-up the accounting for the related performance bonds held in trust by the City.
- Manage the City’s Investments, in order of priority; to safeguard the assets, provide adequate liquidity and maximize yield, including the streamlining of bank accounts to provide improved staff and accounting efficiencies.
- Manage the City’s General Liability and Property Insurance to protect the City from unexpected liability and property losses.
- Utilize GIS information for greater departmental efficiency and expand the options through which the public can access property record information.
- Continue to accept Passport Applications according to the requirements of the U.S. Department of State.
- Continue to improve the Department’s document retention, storage and retrieval and disposal practices.
- Administer the Employees’ Retirement System and Post-Retirement Healthcare Fund to the benefit of its members and beneficiaries, including a review and analysis of the Retirement Board’s Investment Policy, which drives its Investment Return Assumptions, and make adjustments where warranted to realistically and reasonably fund the System’s unfunded liabilities, within the City’s budgetary constraints.
- Continue developing a Finance Department staff Succession Plan, including possible functional restructuring and related work area improvements.

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 209 (202) - 257 (209)

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Number of Passport Applications Processed	664	550	750
	Number of Pension Estimates Prepared	48	63	52
	Net Retirement System & Post-Retirement Healthcare Fund Position Held in Trust	\$294,265,544	\$315,217,240	\$324,673,757
	Interest Income	\$7,247,941	\$5,500,000	\$5,000,000
	City taxes billed/levied (adjusted)	\$70,099,604	\$74,156,689	77,757,302
	Ad Valorem Original Taxable Value	\$4,517,580,420	\$4,716,004,380	\$4,902,672,625
	Cash and Cash Equivalents at June 30 th	\$36,775,418	\$35,266,268	\$31,086,955
	Number of Payroll Direct Deposits Issued	21,891	22,000	22,000
	Number of Accounts Payable Checks Issued	5,376	5,000	5,000
	Number of Vendor Invoices Paid	11,680	12,000	12,000
	Commercial/Industrial property appraisals	37	50	50
	Residential property appraisals	805	1,519	1,100
	Board of Review Residentail Appeals	126	133	161
	Property splits/combinations processed	16	11	10
	Homestead exemption affidavits processed	995	1200	1,000
	Property Transfer Affidavits	2,271	2,500	2,000
	City's bond rating – Standard & Poor's	AAA	AAA	AAA
	Total percent of tax levy collected.	98.75%	98.54%	98.54%
	Number of years G.F.O.A. Distinguished Budget Presentation Award received	41	42	43
	Number of years G.F.O.A Certificate of Achievement for Excellence in Financial Reporting received	28	29	30
	Average Rate of Return on Excess Cash Investments	4.75%	4.19%	3.70%
	Retirement System – Funded Ratio	70%	71%	72%
	Post-Retirement Healthcare Fund – Funded Ratio	111%	112%	113%

FINANCE DEPARTMENT



FINANCE DEPARTMENT
DEPARTMENT NUMBER: 209 (202) - 257 (209)

STAFFING LEVELS						
New Acct. No.	Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
			23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
209	202	ADMINISTRATIVE				
		Finance Director/Treasurer	1	1	1	1
		Secretary to Finance Director	1	0	1	1
		Part Time (FTE)	0.00	0.75	0.75	0.75
		ADMINISTRATIVE TOTAL	2.00	2.75	2.75	2.75
191	207	ACCOUNTING				
		Asst. Finance Director	0	1	0	0
		Controller	1	0	0	0
		Accounting Specialist	0	0	1	1
		Senior Pension Accountant	1	1	1	1
		Senior Accountant	1	2	2	2
		Accountant	1	0	0	0
		Payroll Coordinator	1	1	1	1
		AP - Accounting Technician	1	0	0	0
		AP - Account Clerk II	1	1	1	1
		AP - Account Clerk I	0	1	0	0
		Part Time (FTE)	0.00	0.00	0.50	0.50
		ACCOUNTING TOTAL	7.00	7.00	6.50	6.50
253	208	TREASURY				
		Deputy Treasurer	1	1	1	1
		Account Processing Superviso	1	1	1	1
		Account Clerk II	1	2	2	2
		Account Clerk I	1	0	0	0
		Total	4	4	4	4
		Part Time (FTE)	0.50	0.50	0.50	0.50
		TREASURY TOTAL	4.50	4.50	4.50	4.50
257	209	ASSESSING				
		City Assessor	1	1	1	1
		Deputy Assessor	0	0	1	1
		Assessor IV	1	1	0	0
		Assessor III	3	3	2	2
		Assessor II	0	0	1	1
		Department Technician	2	2	2	2
		Total	7	7	7	7
		Part Time (FTE)	0.00	0.00	0.00	0.00
		ASSESSING TOTAL	7.00	7.00	7.00	7.00
		Department Total	20.50	21.25	20.75	20.75

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 209 - ADMINISTRATION

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$192,562	\$118,176	\$258,774	\$261,715	\$265,294	\$272,328	\$279,576
Operating Supplies	\$16,060	\$15,974	\$16,979	\$18,670	\$18,715	\$18,857	\$19,041
Professional & Contractual	\$28,158	\$81,570	\$74,300	\$66,500	\$124,300	\$74,300	\$74,300
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$236,779	\$215,720	\$350,053	\$346,885	\$408,309	\$365,485	\$372,917
2025/26 Projection vs. Budget - \$				\$ 52,358			
2025/26 Projection vs. Budget - %				2.20%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 134,284		
2026/27 Budget vs. 2025/26 Projection - %					5.52%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 186,642		
2026/27 Budget vs. 2025/26 Budget - %					7.84%		

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 209 - ADMINISTRATION

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	197,679	124,964	216,651	216,651	224,776	231,519	238,465
702.038	038	Part-Time	0	0	31,200	31,200	31,200	31,200	31,200
702.106	106	Sick & Vacation	1,653	0	0	0	0	0	0
702.112	112	Overtime	4,566	3,603	2,242	5,183	5,390	5,606	5,830
702.200	200	Social Security	15,826	22,127	17,139	17,139	17,878	18,415	18,967
702.250	250	Blue Cross/Optical/Dental	9,361	9,311	32,624	32,624	32,624	33,603	34,611
702.275	275	Life Insurance	1,052	1,293	70	70	72	74	76
702.300	300	Pension - DC	2,917	3,967	1,400	1,400	1,400	1,400	1,400
702.325	325	Longevity	690	2,198	1,443	1,443	2,993	3,083	3,175
702.350	350	Worker's Compensation	286	330	303	303	276	284	293
702.591	591	Allocate 5% of All to Water fund	(12,204)	(16,425)	(13,458)	(13,458)	(16,594)	(17,092)	(17,605)
702.592	592	Allocate 5% of All to Sewer fund	(12,204)	(16,425)	(13,458)	(13,458)	(16,594)	(17,092)	(17,605)
702.731	731	Allocate 13.5% of Sec. to Pension Fund	(11,515)	(11,318)	(11,733)	(11,733)	(12,236)	(12,603)	(12,981)
702.736	736	Allocate 6.5% of Sec. to Pension HC Fund	(5,544)	(5,450)	(5,649)	(5,649)	(5,891)	(6,068)	(6,250)
(702) ' Category Total			192,562	118,176	258,774	261,715	265,294	272,328	279,576
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	4,161	3,094	3,804	2,970	3,540	3,682	3,866
727.002	002	Books & Subscriptions	0	0	0	0	0	0	0
727.008	008	Supplies	7,459	8,449	8,275	10,800	10,275	10,275	10,275
727.041	041	Auto Allowance	4,440	4,430	4,800	4,800	4,800	4,800	4,800
727.042	042	Mileage Reimbursement	0	0	100	100	100	100	100
(740) ' Category Total			16,060	15,974	16,979	18,670	18,715	18,857	19,041
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	3,132	8,547	4,000	4,000	4,000	4,000	4,000
801.002	002	Memberships & Licenses	2,064	2,158	1,600	2,000	1,600	1,600	1,600
801.004	004	Consultants	22,035	68,910	60,000	60,000	110,000	60,000	60,000
801.005	005	Fleet Insurance	0	0	0	0	0	0	0
801.013	013	Education & Training	234	924	8,700	500	8,700	8,700	8,700
850.024	024	Printing Services	692	1,031	0	0	0	0	0
930.006	006	Vehicle Maintenance	0	0	0	0	0	0	0
955.041	041	Over & Short	0	0	0	0	0	0	0
(801) ' Category Total			28,158	81,570	74,300	66,500	124,300	74,300	74,300
(970) CAPITAL OUTLAY									
971.002	001	Office Furniture	0	0	0	0	0	0	0
(970) ' Category Total			0	0	0	0	0	0	0
FINANCE - ADMIN. TOTAL			236,779	215,720	350,053	346,885	408,309	365,485	372,917
DEPARTMENT TOTAL			2,007,359	2,115,061	2,379,367	2,431,725	2,566,009	2,594,745	2,652,285

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 191 - ACCOUNTING

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	450,496	511,498	490,882	490,882	539,373	555,554	572,220
702.038	038	Part-Time	0	15,435	19,895	17,400	20,800	21,424	22,067
702.106	106	Sick & Vacation	19,751	39,847	15,000	15,000	15,000	15,000	15,000
702.112	112	Overtime	12,630	12,425	6,000	14,000	15,000	15,000	15,000
702.200	200	Social Security	35,640	35,782	38,274	38,274	42,251	43,519	44,824
702.250	250	Blue Cross/Optical/Dental	84,936	92,371	88,915	88,915	83,033	85,525	88,090
702.275	275	Life Insurance	963	930	387	387	399	411	424
702.300	300	Pension - DC	9,217	8,386	8,400	8,400	8,400	8,400	8,400
702.325	325	Longevity	8,216	8,301	4,830	4,830	8,313	8,562	8,819
702.350	350	Worker's Compensation	641	541	695	695	667	687	708
702.591	591	Allocate 2.5% of All to Water fund	(15,270)	(15,490)	(15,796)	(15,796)	(18,908)	(19,475)	(20,059)
702.592	592	Allocate 2.5% of All to Sewer fund	(15,270)	(15,490)	(15,796)	(15,796)	(18,908)	(19,475)	(20,059)
702.731	731	Allocate 67% of Acct. to Pension Fund	(85,147)	(79,840)	(85,287)	(85,287)	(89,430)	(92,113)	(94,876)
702.736	736	Allocate 13% of Acct. to Pension HC Fund	(16,521)	(15,491)	(16,631)	(16,631)	(17,439)	(17,962)	(18,501)
(702) ' Category Total			490,282	599,204	539,768	545,273	588,552	605,057	622,056
(740) OPERATING SUPPLIES									
727.002	002	Books & Subscriptions	0	0	0	0	0	0	0
727.008	008	Supplies	119	56	0	0	0	0	0
727.042	042	Mileage Reimbursement	0	0	0	0	0	0	0
(740) ' Category Total			119	56	0	0	0	0	0
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	0	2,254	2,500	500	2,500	16,500	9,500
801.002	002	Memberships & Licenses	0	405	500	500	500	500	500
801.004	003	Memberships & Licenses	2,165	0	0	0	0	0	0
801.013	013	Education & Training	1,975	270	3,600	1,100	3,600	3,600	3,600
801.021	021	Audit Services	62,071	106,540	50,000	130,000	130,000	130,000	130,000
900.024	024	Printing Services	0	119	200	200	200	200	200
(801) ' Category Total			66,211	109,588	56,800	132,300	136,800	150,800	143,800
(970) CAPITAL OUTLAY									
971.001	001	Office Furniture	0	0	0	0	0	0	0
(970) ' Category Total			0	0	0	0	0	0	0
FINANCE-ACCOUNTING TOTAL			556,612	708,848	596,568	677,573	725,352	755,857	765,856

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 253 - TREASURY

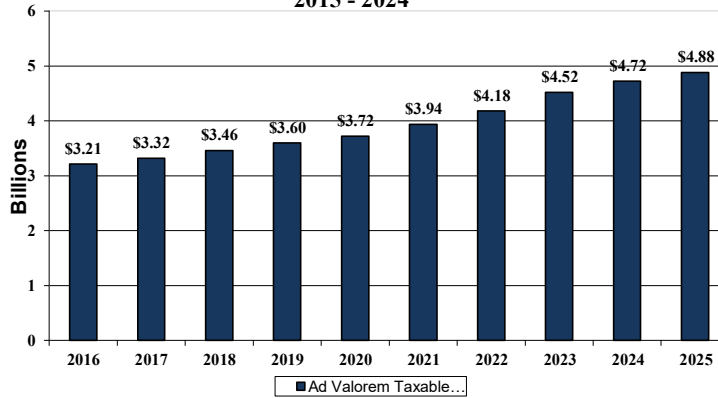
New Acc No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	259,508	236,089	284,982	284,982	313,110	322,503	332,179
702.038	038	Part-Time	15,195	10,304	20,293	19,895	20,293	20,699	21,113
702.106	106	Sick & Vacation	2,608	2,282	4,747	3,682	7,331	7,624	7,929
702.112	112	Overtime	861	1,835	1,892	2,534	2,635	2,740	2,850
702.200	200	Social Security	24,098	18,698	26,553	26,553	28,873	29,739	30,631
702.250	250	Blue Cross/Optical/Dental	49,127	41,748	59,367	59,367	59,367	61,148	62,982
702.275	275	Life Insurance	405	835	427	427	498	513	528
702.300	300	Pension - DC	5,834	4,783	4,200	4,200	4,200	4,200	4,200
702.325	325	Longevity	5,230	3,106	4,205	4,205	6,393	6,585	6,782
702.350	350	Worker's Compensation	427	271	476	476	450	464	477
(702) T Category Total			363,292	319,952	407,142	406,321	443,150	456,215	469,672
(740) OPERATING SUPPLIES									
727.008	008	Supplies	0	0	0	0	0	0	0
727.042	042	Mileage Reimbursement	0	0	173	181	187	187	187
(740) T Category Total			0	0	173	181	187	187	187
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	1,760	449	3,851	4,392	4,392	4,392	4,392
801.002	002	Memberships & Licenses	99	459	115	115	115	115	115
801.013	013	Education & Training	523	2,500	4,113	4,413	4,553	4,553	4,553
900.024	024	Printing Services	7,043	6,962	8,246	12,553	17,807	18,154	18,507
930.007	007	Office Equipment Maint	0	0	0	0	0	0	0
955.041	041	Over and Short	(60)	0	0	0	0	0	0
955.500	500	Bank Service Fees	50,380	44,678	54,573	60,339	61,953	63,631	65,376
(801) T Category Total			59,744	55,048	70,898	81,812	88,820	90,844	92,942
(970) CAPITAL OUTLAY									
971.002	002	Office Equipment	0	0	500	2,200	2,200	2,200	500
(970) T Category Total			0	0	500	2,200	2,200	2,200	500
FINANCE - TREASURY TOTAL			423,036	375,000	478,713	490,513	534,357	549,446	563,302

FINANCE DEPARTMENT
DEPARTMENT NUMBER: 257 - ASSESSING

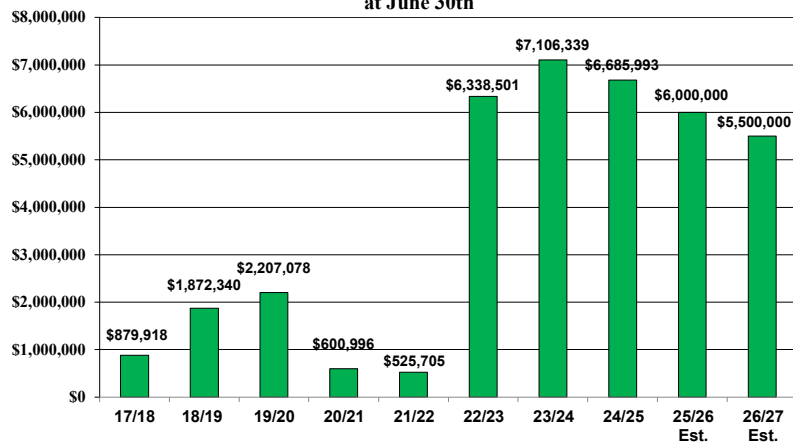
New Acc	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	559,261	550,265	604,658	604,658	639,235	658,412	678,164
702.038	038	Part-Time	0	0	0	0	0	0	0
702.106	106	Sick & Vacation	9,532	41,676	41,500	41,500	3,500	3,500	3,500
702.112	112	Overtime	1,653	2,121	2,600	2,600	2,600	2,600	2,600
702.200	200	Social Security	43,822	45,607	47,718	47,718	49,661	51,151	52,685
702.250	250	Blue Cross/Optical/Dental	108,027	99,797	131,273	131,273	121,878	125,534	129,300
702.275	275	Life Insurance	1,413	1,149	573	573	64	66	68
702.300	300	Pension - DC	6,884	6,882	7,000	7,000	8,400	8,400	8,400
702.325	325	Longevity	20,674	24,697	16,827	16,827	7,665	7,895	8,132
702.350	350	Worker's Compensation	1,181	1,066	1,399	1,399	1,152	1,187	1,222
(702) T Category Total			752,446	773,260	853,548	853,548	834,156	858,745	884,073
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	340	241	462	281	338	497	521
727.002	002	Books & Subscriptions	10,159	12,961	12,551	12,551	13,053	13,575	14,118
(740) T Category Total			10,498	13,202	13,013	12,832	13,391	14,072	14,640
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	3,529	1,735	5,800	5,800	5,800	5,800	5,800
801.002	002	Memberships & Licenses	2,469	2,212	3,000	3,000	3,000	3,000	3,000
801.005	005	Fleet Insurance	668	732	863	822	863	906	952
801.009	009	Consultants	15,000	4,375	62,000	25,000	25,000	25,000	25,000
801.013	013	Education & Training	1,600	1,927	1,950	1,950	1,950	2,100	2,100
900.024	024	Printing Services	4,619	3,651	4,000	4,000	4,000	4,200	4,200
930.006	006	Vehicle Maintenance	103	222	359	302	332	349	366
999		Tax Tribunal Refunds	0	0	0	0	0	0	0
(801) T Category Total			27,988	14,854	77,972	40,874	40,945	41,355	41,418
(970) CAPITAL OUTLAY									
971.002	002	Office Equipment	0	14,177	9,500	9,500	9,500	9,785	10,080
(970) T Category Total			0	14,177	9,500	9,500	9,500	9,785	10,080
FINANCE - ASSESSING TOTAL			790,932	815,493	954,033	916,754	897,992	923,957	950,210

KEY DEPARTMENTAL TRENDS

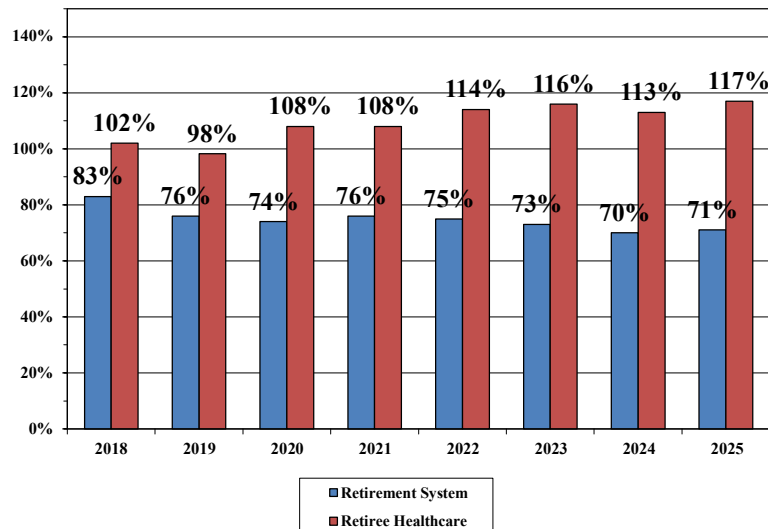
City of Farmington Hills
Taxable Value History
2015 - 2024



City of Farmington Hills
Governmental Activities - Investment Earnings History/Projection
at June 30th



City of Farmington Hills
Employee Retirement System and OPEB Funds - Funding Ratios



CORPORATION COUNSEL

MISSION STATEMENT: Advise and represent the City Council and Administration in all legal matters.

Legal Services are provided through a contract with a private firm. Legal services include acting as legal advisor to the City Council, Boards and Commissions, and City Staff; preparing all legal documents; preparing for enactment all additions and amendments to the City's Code of Ordinances; and representing the City in all legal proceedings in which the City may have an interest. There are no city employees in this budget.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- To provide legal services in an efficient, competent and cost-effective manner. (2,9)
- To identify key legal priorities of the City. (2)
- To assist the City Council and other Boards and Commissions regarding legal issues that may arise at meetings. (2,7)
- To establish legal procedures, guidelines and standards in support of the City Council and City Administration's missions and goals. (1-14)
- To establish legal procedures, guidelines and standards in support of the City Council and City Administration's missions and goals. (1-14)
- To advise and counsel the City regarding developing state and federal legislation, as well as recent court decisions. (7)

PERFORMANCE OBJECTIVES

- To provide the necessary support to diligently prosecute all ordinances as required by the City of Farmington Hills.
- To provide the necessary support for handling all civil litigation involving the City in State and Federal Courts and administrative agencies.
- To render legal opinions, to prepare and review contracts, and to prepare ordinances in a timely manner.

CORPORATION COUNSEL
DEPARTMENT NUMBER: 266

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional & Contractual	\$788,852	\$743,999	\$814,600	\$867,400	\$913,200	\$931,800	\$950,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$788,852	\$743,999	\$814,600	\$867,400	\$913,200	\$931,800	\$950,800
2025/26 Projection vs. Budget - \$				\$ 52,800			
2025/26 Projection vs. Budget - %				6.48%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 45,800		
2026/27 Budget vs. 2025/26 Projection - %					5.28%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 98,600		
2026/27 Budget vs. 2025/26 Budget - %					12.10%		

CORPORATION COUNSEL

DEPARTMENT NUMBER: 266

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		(801) PROFESSIONAL & CONTRACTUAL							
801.008	008	Legal Retainer	239,273	249,381	256,500	256,500	300,000	306,000	312,200
801.009	009	Prosecution	346,527	319,417	377,000	377,000	384,600	392,300	400,200
801.010	010	Court Defense	65,966	75,043	70,000	70,000	71,400	72,900	74,400
801.011	011	Labor Relations	29,639	11,406	19,500	49,500	40,500	41,400	42,300
801.012	012	MTT Professional Services	44,136	39,208	22,200	45,000	45,900	46,900	47,900
801.071	071	Special Projects	63,311	49,544	69,400	69,400	70,800	72,300	73,800
		(801) Category Total	788,852	743,999	814,600	867,400	913,200	931,800	950,800
		DEPARTMENT TOTAL	788,852	743,999	814,600	867,400	913,200	931,800	950,800

CITY CLERK

MISSION STATEMENT: To serve the public, City Departments and City Council by efficiently providing up-to-date information on the many diverse functions of City Hall and the City Clerk's Office and by maintaining accurate and complete records of all business transactions and to conduct in an orderly manner, all federal, state, county and local elections.

The City Clerk's Office is responsible for many diverse functions and serves as the main information office of the City. The City Clerk attends and records all meetings of the City Council; a summary report of Council's actions is then prepared and distributed to City staff and the public and minutes of the meeting are prepared by the Clerk and posted to the City's website in accordance with the Open Meeting Act (OMA). The City Clerk also prepares the tentative and final City Council meeting agendas and electronic information packets in conjunction with the City Manager. The City Clerk serves as the City's Freedom of Information Act (FOIA) Coordinator processing request for public records. The City Clerk's Office is responsible for posting and publishing all public hearing and legal notices and legal advertising for the City, maintaining city records and policies, maintenance of all voter registrations and administering all Elections held within the City. The City Clerk's Office maintains the City Code of Ordinances, resolutions and other legal documents. In addition, the Clerk's Office processes birth and death records requests, certain business registrations/permits, liquor licenses, easements and agreements, street/alley vacations, and is responsible for recording documents with the Oakland County Register of Deeds. The City Clerk functions as Secretary to the City Council as well as the Building and Hospital Authorities and provides direct recording secretarial services to the Planning Commission and Zoning Board of Appeals and clerical support services for agendas, notices and minutes for all City Boards and Commissions and various Ad-Hoc Committees.

During the FY 2026/27 budget, two Elections will be conducted, the State Primary Election on August 4, 2026 and the State General Election on November 3, 2026.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Continue efforts on public outreach to improve transparency in Elections and promote changes in legislation through the Communication Department, Committee to Increase Voter Participation, and other outlets. (1,2,4,9,11)
- Continue to work with the Secretary of State and state legislators on the implementation of Proposal 22-2. (1,7,9)
- Work with the IT Department on implementing new FOIA software. (2,8)
- Ensure boards and commissions adhere to the Open Meetings Act. (7,9)
- Continue efforts to streamline document retention and work with departments to eliminate duplication. (2,9)
- Provide staff training opportunities for professional development. (8)

PERFORMANCE OBJECTIVES

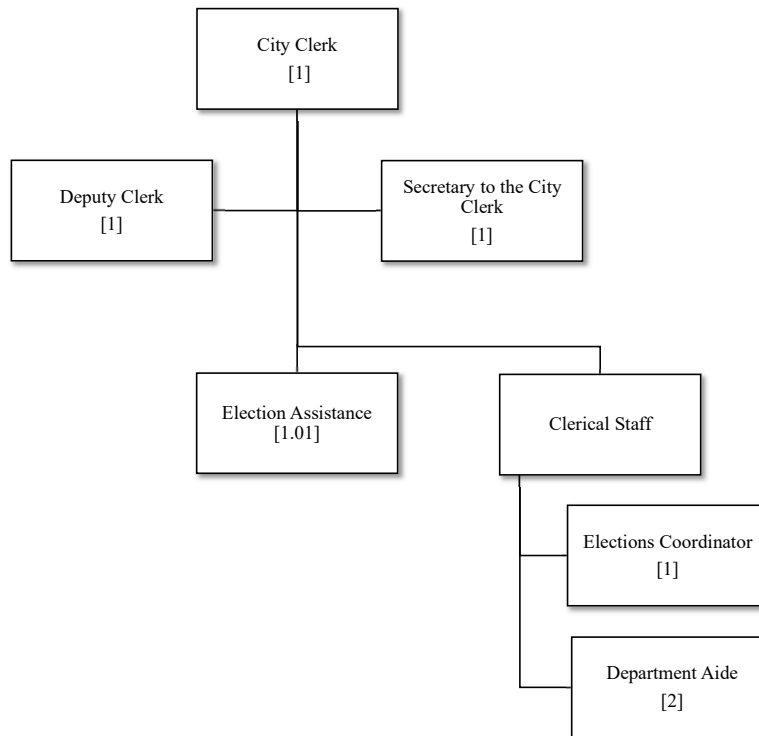
- Provide agendas, minutes and documents within the time frame required by law.
- Provide updated department information on the City's website.
- Respond to FOIA requests within the time frame(s) required by law.
- Process permits and licenses in a timely manner and schedule before Council as required.
- Update and maintain voter registration records and the permanent voter lists.
- Update and maintain the City Code of Ordinances.
- Maintain accurate documentation of all birth and death records filed with the city.
- Conduct elections in a safe, secure, transparent and efficient manner.

Service Levels	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Birth Records Processed	641	398 to date	N/A
	Death Records Processed	1160	531 to date	N/A
	Freedom of Information Act (FOIA) Requests Processed	389	400	415
	Ordinances Enacted	8	10	10
	City Council Minutes (includes study sessions, special meetings) prepared	41	46	43
	Planning Commission Minutes prepared	18	17	18
	Zoning Board of Appeals Minutes prepared	8	10	10
	Agendas & Minutes posted/filed for various board/comm. + cmtes	244	264	265
	Voter Registration Records Processed	5456	*5000	*5000+
	Absentee Ballots Issued	43,618	22,025	50,000+
	Council Packets Prepared	19	20	20
	No. of Elections Conducted	2	1	2
	No. of Public Notices Published	100	120	115+
	No. of Documents Recorded	16	30	25
	No. of Liquor License Requests approved by City Council (New, transfers, One-Day, etc.)	2	2	2
	No. of Permits Issued-Special Events, Temporary Outdoor Sales, Massage Businesses, Home Daycare, Peddler/Solicitor	184	187	187

CITY CLERK

DEPARTMENT NUMBER: 215

CITY CLERK



STAFFING LEVELS

Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	City Clerk	1	1	1	1
	Deputy Clerk	1	1	1	1
	Secretary to the Clerk	1	1	1	1
	Department Aide	1	1	2	2
	Department Aide	1	1	0	0
	Election Coordinator	1	1	1	1
	Total	6	6	6	6
(038)	Part-time (FTE)	0.87	1.01	1.01	0.43
	Department Total	6.87	7.01	7.01	6.43

CITY CLERK

DEPARTMENT NUMBER: 215

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$814,218	\$753,379	\$791,629	\$677,635	\$922,274	\$951,144	\$960,580
Operating Supplies	\$95,484	\$123,271	\$56,800	\$57,115	\$68,464	\$84,379	\$64,095
Professional & Contractual	\$125,717	\$118,548	\$190,715	\$189,852	\$179,522	\$204,992	\$176,517
Capital Outlay	\$8,952	\$32,980	\$2,000	\$2,000	\$0	\$405,000	\$0
TOTAL EXPENDITURES	\$1,044,371	\$1,028,179	\$1,041,144	\$926,602	\$1,170,260	\$1,645,516	\$1,201,192
2025/26 Projection vs. Budget - \$				\$ (114,542)			
2025/26 Projection vs. Budget - %				-11.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 243,659		
2026/27 Budget vs. 2025/26 Projection - %					26.30%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 129,116		
2026/27 Budget vs. 2025/26 Budget - %					12.40%		

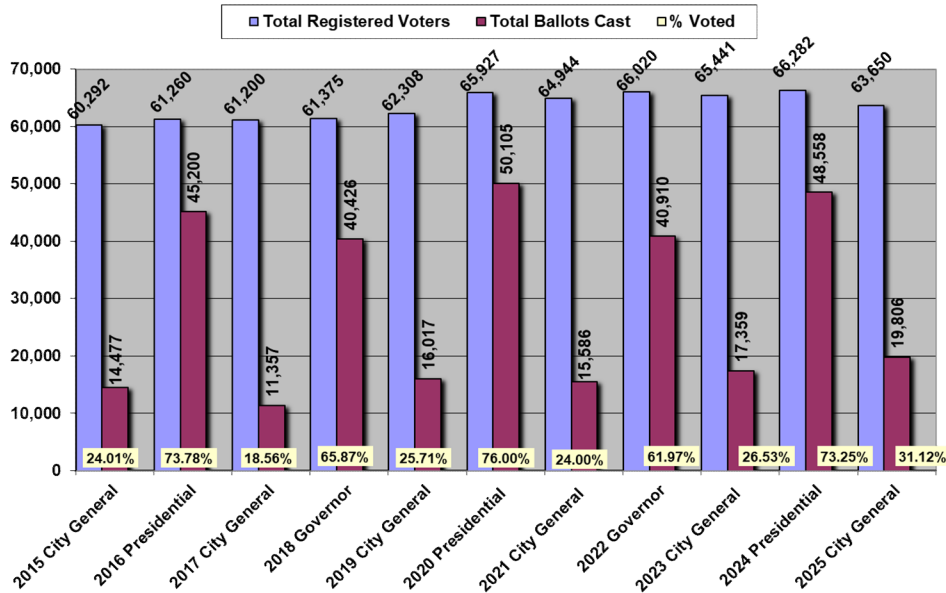
CITY CLERK

DEPARTMENT NUMBER: 215

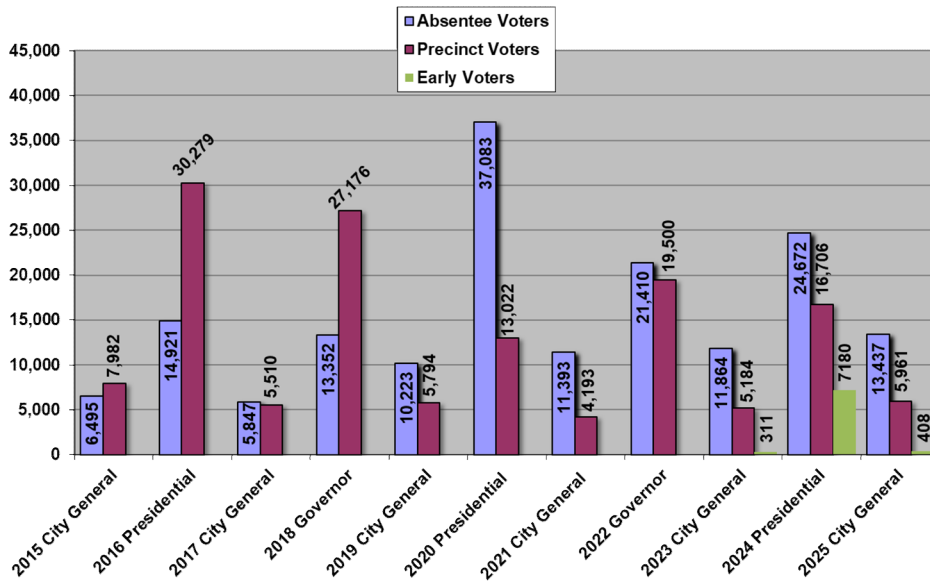
New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		(702) PERSONNEL							
702.010	010	Administrative & Clerical	416,605	418,707	452,808	418,552	488,047	502,688	517,769
702.038	038	Part-time	27,734	21,566	34,650	20,000	27,000	37,000	27,000
702.039	039	Election Workers	150,692	194,398	132,130	85,000	214,880	214,880	214,880
702.106	106	Sick & Vacation	73,312	8,425	8,320	9,222	9,400	9,400	9,400
702.112	112	Overtime	36,238	16,775	38,860	20,000	35,000	35,000	35,000
702.200	200	Social Security	43,881	35,985	40,196	40,196	42,948	44,236	45,563
702.250	250	Blue Cross/Optical/Dental	32,265	35,632	64,244	64,244	83,033	85,525	88,090
702.275	275	Life Insurance	1,695	1,718	75	75	77	79	82
702.300	300	Pension - DC	7,467	8,426	7,000	7,000	7,000	7,000	7,000
702.325	325	Longevity	23,564	11,192	12,663	12,663	14,250	14,678	15,118
702.350	350	Worker's Compensation	766	556	683	683	639	658	678
		(702) Category Total	814,218	753,379	791,629	677,635	922,274	951,144	960,580
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil	648	266	0	439	514	529	545
727.008	008	Supplies	5,334	5,886	5,400	5,400	5,700	5,700	5,700
727.012	012	Election Supplies	84,692	112,689	46,600	46,476	57,450	73,350	53,050
727.041	041	Vehicle Allowance	4,810	4,430	4,800	4,800	4,800	4,800	4,800
		(740) Category Total	95,484	123,271	56,800	57,115	68,464	84,379	64,095
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	4,901	5,293	5,600	5,600	6,125	6,125	7,950
801.002	002	Memberships & Licenses	570	707	570	640	675	910	910
801.004	004	Consultants	14,525	18,363	18,000	20,000	20,000	20,000	20,000
801.012	012	Codification	6,088	6,998	7,400	10,500	10,700	10,700	10,700
801.013	013	Education & Training	245	240	350	400	500	500	500
801.014	014	Legal Notices	21,020	21,431	23,000	24,500	25,000	26,000	27,000
900.024	024	Printing Services	23,992	13,743	33,900	32,700	19,400	33,800	15,800
930.006	005	Consultants	221	326	0	0	0	0	0
930.007	007	Office Equip. Maintenance	50,686	46,850	98,950	92,767	91,832	101,667	88,367
940.015	015	Election Site Rentals	3,290	4,090	2,345	1,945	4,490	4,490	4,490
955.078	078	Recording Fees	180	509	600	800	800	800	800
		(801) Category Total	125,717	118,548	190,715	189,852	179,522	204,992	176,517
		(970) CAPITAL OUTLAY							
971.001	001	Office Furniture	0	2,000	2,000	2,000	0	0	0
	002	Office Equipment	0	0	0	0	0	0	0
971.007	007	Election Equipment	8,952	30,980	0	0	0	405,000	0
		(970) Category Total	8,952	32,980	2,000	2,000	0	405,000	0
		DEPARTMENT TOTAL	1,044,371	1,028,179	1,041,144	926,602	1,170,260	1,645,516	1,201,192

KEY DEPARTMENTAL TRENDS

Total Votes Cast



Total Voters By Election



HUMAN RESOURCES

MISSION STATEMENT: Provide comprehensive personnel and organizational development services to the employees and operating units of the City.

The Human Resources Department provides service, consultation, and control in the areas of employment and recruitment, compensation administration, employee and labor relations, benefits administration, worker's compensation, safety, unemployment compensation, employee education and development, performance evaluations, discipline, union collective bargaining and contract administration, employment related outside agency complaints, state and federal labor law compliance, personnel records maintenance, organizational development, service and recognition, equal employment opportunity, Title VI compliance and other personnel related issues.

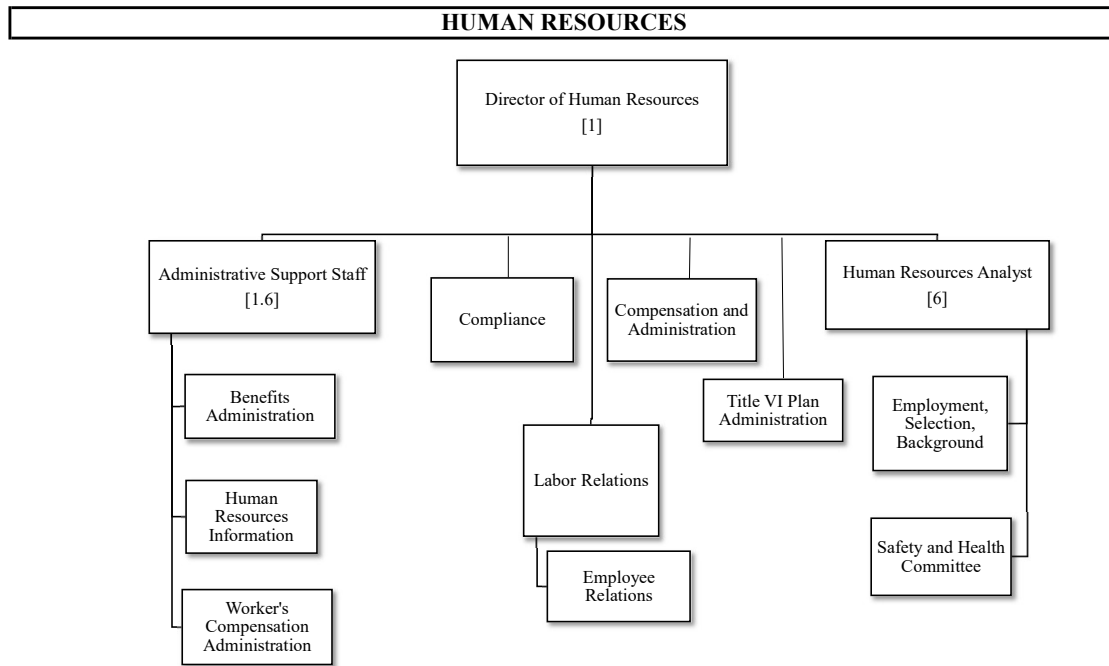
GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- To champion the City's effort to ensure that diversity within the workforce appropriately reflects the Farmington Hills community. (1,4,8)
- To assist departments in cost saving measures through reorganization and personnel management. (2)
- To maintain the Employee Safety Program and administer the worker's compensation program. (3, 8)
- To effectively manage the HRIS software and encourage appropriate departmental utilization of the database. (2, 8)
- To revise and develop additional Standard Practice Policies to ensure uniform administration of policies, benefits, and procedures. (9)
- To partner with employee groups to provide a positive, productive, and satisfying work environment. (2, 8, 9, 14)
- To update and maintain job descriptions and ensure compensation is aligned with market standards through wage studies of comparable municipalities. (8)
- To encourage employees and spouses to maintain healthy lifestyles and promote EAP awareness. (2, 8)
- To recruit and hire the most qualified candidates using performance-based criteria while aligning recruitment timelines with role complexity. (5, 8)
- To retain critical skills and institutional knowledge through workforce development and succession planning initiatives. (8, 2, 12)
- To actively manage benefit plans and discover cost-saving opportunities by collaborating with brokers to offer affordable coverage. (2, 12)
- To maintain the intranet as a critical source of information for employees regarding employment, benefits, policies, programs, and procedures. (11)

PERFORMANCE OBJECTIVES

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Full-Time New Hires	37	28	37
	Part-Time/Seasonal Hires	244	260	265
	Full-Time Terminations/Retirements	28	48	35
	Part-Time/Seasonal Terminations	136	140	142
	Health Insurance Administration (including FT, COBRA, Retirees)	390	490	510
	Applications Received	1,269	6,044	6,800
	Payroll Changes Processed	1,347	1,400	1,450
	Occupational Injuries or Illnesses	53	56	50
	Driver's License Checks	550	571	602
	Criminal Checks Processed	601	622	643
	Worker's Compensation Processed	80	52	66
	Participation in Fit For Life Program	27%	27%	30%
Efficiency	Average # of Work Days to Complete Recruitment	65	67	63
	Full-Time Employee Turnover Rate	4.45%	9.14%	7.31%
	Employees Enrolled in Training Courses	3	15	30



STAFFING LEVELS					
Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Full Time				
	Director of Human Resources	1	1	1	1
	Sr. Human Resources Analyst	1	3	3	3
	Benefits Coordinator	1	0	0	0
	Human Resources Analyst	2	2	4	4
	Human Resources Department Aide	1	1	0	0
		6	7	8	8
(038)	Part-time (FTE)	0.60	0.60	0.60	0.60
	Department Total	6.60	7.60	8.60	8.60

HUMAN RESOURCES

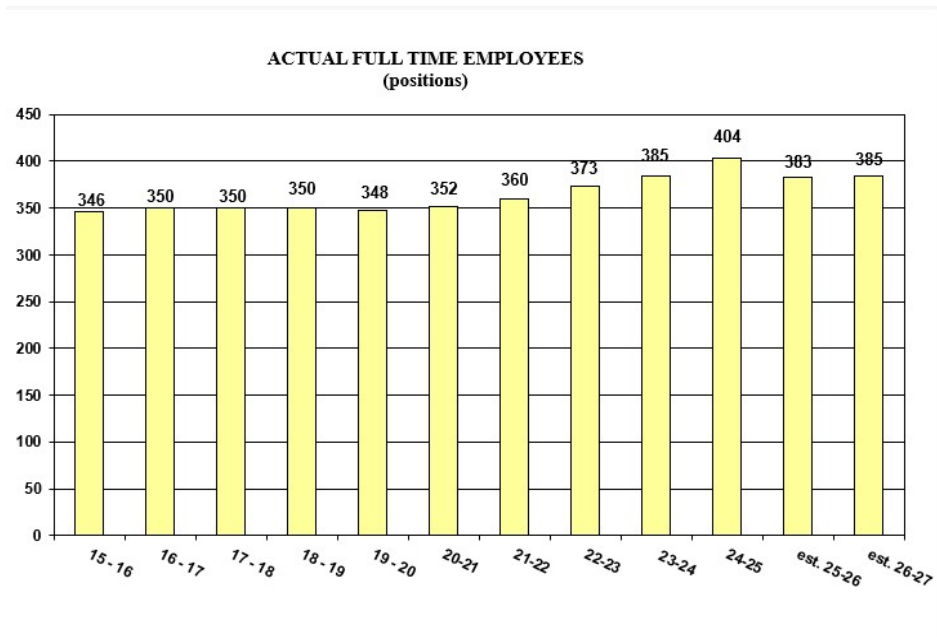
DEPARTMENT NUMBER: 270

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$490,211	\$661,227	\$862,835	\$858,275	\$940,124	\$967,065	\$994,813
Operating Supplies	\$6,959	\$8,606	\$30,272	\$11,371	\$12,506	\$12,533	\$12,560
Professional & Contractual	\$30,851	\$36,512	\$174,345	\$166,263	\$189,063	\$149,063	\$151,447
Capital Outlay	\$28,392	\$8,833	\$10,000	\$10,000	\$4,250	\$250	\$250
TOTAL EXPENDITURES	\$556,412	\$715,179	\$1,077,452	\$1,045,909	\$1,145,943	\$1,128,910	\$1,159,070
2025/26 Projection vs. Budget - \$				\$ (31,543)			
2025/26 Projection vs. Budget - %				-2.93%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 100,034		
2026/27 Budget vs. 2025/26 Projection - %					9.56%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 68,491		
2026/27 Budget vs. 2025/26 Budget - %					6.36%		

HUMAN RESOURCES
DEPARTMENT NUMBER: 270

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	339,084	470,222	654,109	654,109	722,543	744,219	766,546
702.038	038	Part-time	21,113	30,160	27,756	27,756	29,415	29,415	29,415
702.106	106	Sick & Vacation	8,603	6,517	4,560	0	0	0	0
702.112	112	Overtime	268	929	1,500	1,500	1,500	1,500	1,500
702.200	200	Social Security	27,838	37,973	53,289	53,289	58,990	60,760	62,582
702.250	250	Blue Cross/Optical/Dental	82,994	101,554	106,893	106,893	106,893	110,100	113,403
702.275	275	Life Insurance	992	2,323	116	116	122	125	129
702.300	300	Pension - DC	6,534	8,634	11,200	11,200	11,200	11,200	11,200
702.325	325	Longevity	2,288	2,380	2,475	2,475	8,556	8,813	9,077
702.350	350	Worker's Compensation	497	535	937	937	906	933	961
(702) ' Category Total			490,211	661,227	862,835	858,275	940,124	967,065	994,813
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	396	853	1,157	756	891	918	945
	002	Books & Subscriptions	0	0	0	0	0	0	0
727.003	003	Personnel Testing	59	116	1,450	1,450	2,450	2,450	2,450
727.004	004	Personnel Advertising	1,127	1,601	20,000	1,500	1,500	1,500	1,500
727.008	008	Supplies	936	1,607	3,225	3,225	3,225	3,225	3,225
727.041	041	Auto Allowance	4,440	4,430	4,440	4,440	4,440	4,440	4,440
(740) ' Category Total			6,959	8,606	30,272	11,371	12,506	12,533	12,560
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	838	3,055	2,240	2,240	3,000	3,000	3,000
801.002	002	Memberships & Licenses	1,290	1,885	4,100	4,100	4,100	4,100	4,100
801.004	004	Consultants/CDL	15,109	19,544	131,713	133,263	156,663	116,663	116,663
801.005	005	Fleet Insurance	0	0	0	0	0	0	0
801.013	013	Education & Training	1,595	2,828	11,500	11,500	10,000	10,000	10,000
801.025	025	Safety & Health Committee	1,699	480	4,360	4,360	4,500	4,500	4,500
801.026	026	Physical Exams	9,829	8,020	18,884	9,200	9,200	9,200	11,584
900.024	024	Printing Services	490	702	1,548	1,600	1,600	1,600	1,600
(801) ' Category Total			30,851	36,512	174,345	166,263	189,063	149,063	151,447
(970) CAPITAL OUTLAY									
971.001	001	Office Furniture	28,392	8,833	10,000	10,000	4,250	250	250
	020	Production Equipment	0	0	0	0	0	0	0
(970) ' Category Total			28,392	8,833	10,000	10,000	4,250	250	250
DEPARTMENT TOTAL			556,412	715,179	1,077,452	1,045,909	1,145,943	1,128,910	1,159,070

KEY DEPARTMENTAL TRENDS



CENTRAL SERVICES

MISSION STATEMENT: Provide the highest quality, efficient internal support for Information Technology, Geospatial Analysis, Purchasing and Telecommunications.

The Department of Central Services provides internal support for Information Technology, Purchasing, Mail Services and Telecommunications. Information Technology staff provides technical support and maintenance of information systems, telecommunications systems and Geographic Information Systems (GIS). Supplies and services are procured by purchasing staff for all departments and divisions within the City. Purchasing staff also dispose of surplus City owned property. Mail services for incoming and outgoing mail are managed by Central Services staff.

GOALS

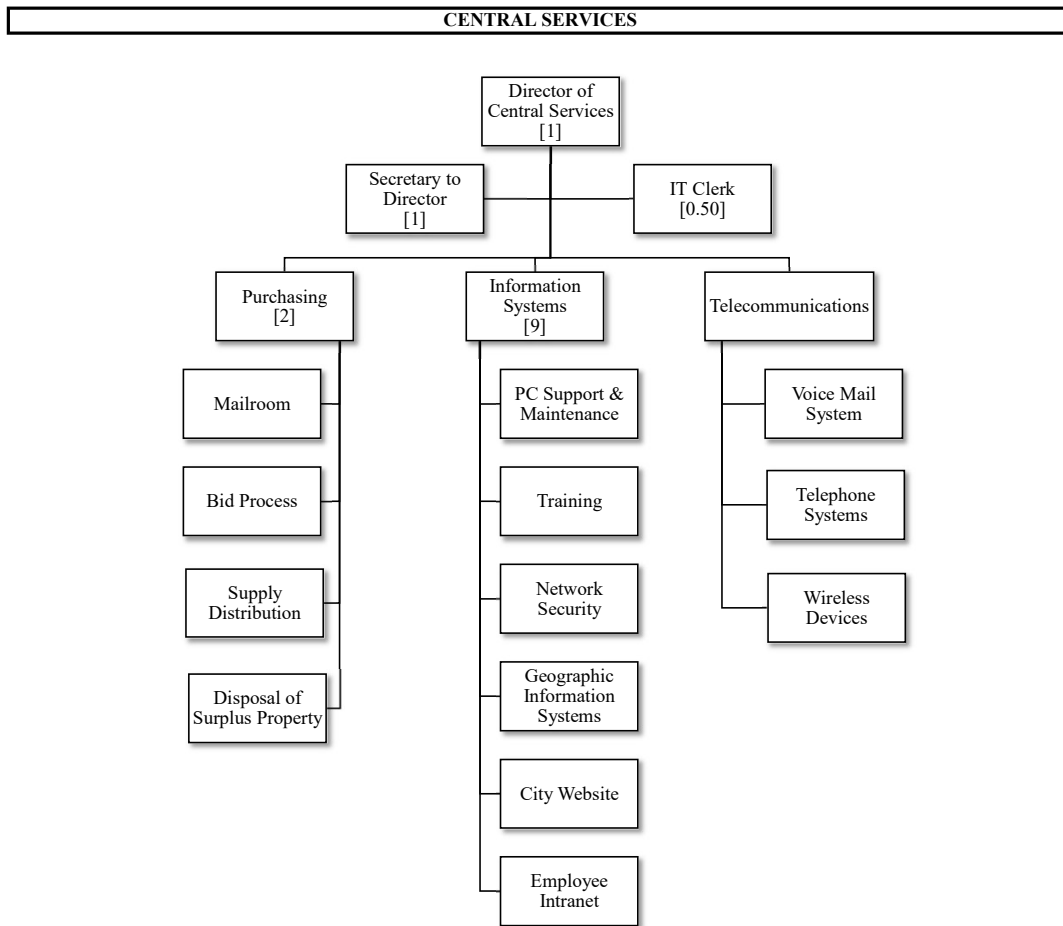
The number in parenthesis shows the link between the departmental goal and the City goals.

- Streamline routine workflow with the use of technology. (2, 8)
- Maintain a stable, reliable and efficient computer network. (2, 8, 9)
- Provide software training opportunities for employees. (2, 8)
- Replace obsolete and ineffective technology equipment prior to it becoming a support problem. (2)
- Promote the use of e-Procurement and expand the membership of vendors and agencies. (2)
- Expand the use of cooperative purchasing. (2, 9, 11)
- Review, promote and implement creative ways to save money and improve operations. (2)
- Educate staff about the purchasing process. (2, 8, 9)
- Expand the use of GIS technology. (2,8)
- Promote, support and expand network communications system. (2, 3, 8)
- Promote, educate and expand the use of the p-card program. (2, 8)
- Implement Green purchasing procedures. (2, 10)
- Maintain existing service and support levels with added responsibilities. (1,8)
- Review consolidation opportunities.(2, 10)
- Manage additional responsibilities (Farmington IT). (2)
- Promote, support, and expand purchasing efforts with small, minority, woman, disabled, disadvantaged, and veteran owned businesses. (2, 4, 8)

PERFORMANCE OBJECTIVES

- Maintain and improve growing services levels within assigned resources.
- To promote the use of technology to improve the delivery of City services.
- To support end users in a timely and professional manner without secondary visits.
- Maintain City website and all social media to disseminate information about the City.
- Implement pro-active contracts with multi-year renewal options.
- Eliminate redundancy of information maintenance and promote information sharing.
- Expand the use of document imaging.
- Encourage, expand and promote cooperative purchasing.
- Support and maintain data network to provide uninterrupted work for staff.
- Secure the City's network infrastructure to ensure continuity of service.
- Encourage and promote the use of existing software systems to their fullest capacity.
- Leverage the use of GIS Technology to better serve staff, local business & residents.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Software Systems Supported	202	204	204
	Software Training Classes Provided	12	12	16
	GIS Enhanced Applications	15	16	17
	Computer Hardware Supported (PC's)	416	420	424
	Computer Hardware Supported (Laptops & Tablets)	230	235	240
	Network & Local Printers	117	120	125
	Wireless Access Points	154	156	158
	Surveillance Cameras	200	210	220
	Servers Supported	30	30	30
	Cellular Devices & Hotspots	260	263	266
	Helpdesk/Support incidents	1,688	1,772	1,861
	Ratio of PC's to IT Analysts	92:01:00	92:01:00	92:01:00
	Sealed Bids/RFP's Issued	47	67	75
	Cooperative & Extendable Solicitations led by Farm. Hills	20	25	30
	City Manager Reports	55	65	75
	Awarded solicitations to minority, woman, veteran owned, or disabled, disadvantaged.	6	12	24
	MITN e-Procurement members	337	353	370
	Purchase Orders Issued	1,283	1,347	1,415
	Total Amount Purchased	86,603,044	90,067,166	94,570,524
	Total Dollars purchased with p-card	3,208,127	3,368,533	3,536,960
	Total number of p-card transactions	10,450	10,973	11,521
	Total revenue sold through MITN auction	246,754	251,689	256,722
	Number of items sold through MITN auction	206	216	227
Efficiency	Outbound U.S. Mail Spend	125,506	131,781	138,370
	Average Amount of Purchase Order	67,500	70,875	74,419
	Average p-card transaction	307	322	338



STAFFING LEVELS					
Acct.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24	24/25	25/26	26/27
250		Budget	Budget	Budget	Budget
(010)	Administrative & Clerical				
	Director of Central Services	1	1	1	1
	Senior Buyer	1	1	1	1
	Buyer	0	1	1	1
	Manager of Information Technology	1	1	1	1
	Senior Information Systems Analyst	1	1	1	1
	Information Systems Analyst II	2	4	5	5
	Information Systems Analyst I	2	2	1	1
	GIS Technician	1	1	1	1
	Secretary to Department Director	0	1	1	1
	Department Technician	1	0	0	0
	Total	10	13	13	13
(038)	Part-time (FTE)	0.45	0.45	0.50	0.50
	Department Total	10.45	13.45	13.50	13.50

CENTRAL SERVICES

DEPARTMENT NUMBER: 228

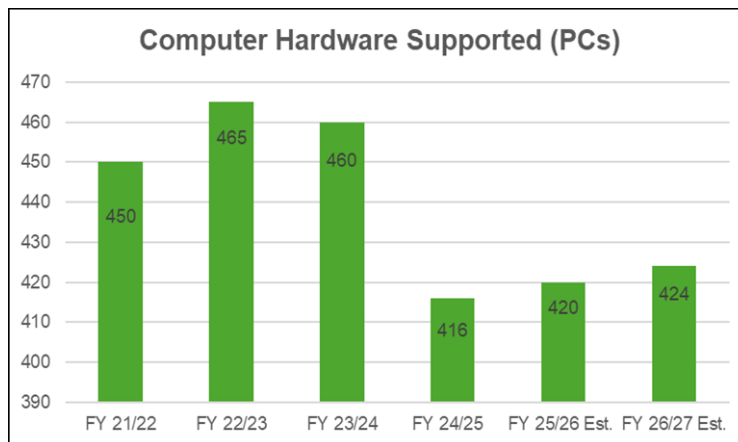
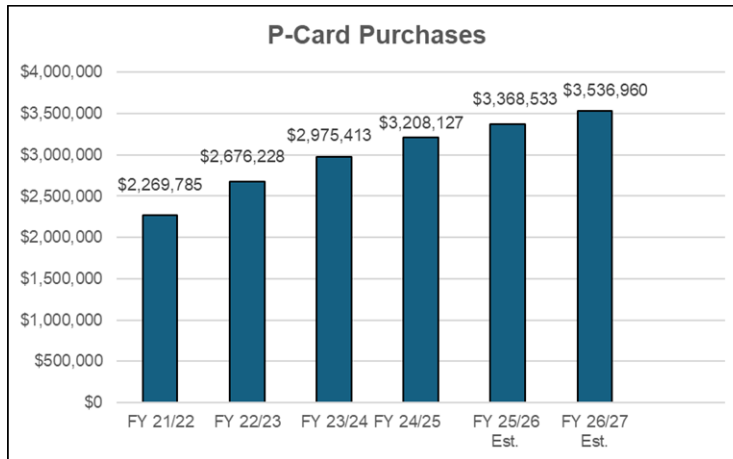
SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,134,459	\$1,259,712	\$1,553,579	\$1,532,526	\$1,605,881	\$1,652,635	\$1,700,793
Operating Supplies	\$9,499	\$8,923	\$16,107	\$14,881	\$14,106	\$12,184	\$12,267
Professional & Contractual	\$20,415	\$17,830	\$39,580	\$23,860	\$37,365	\$38,365	\$35,865
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,164,373	\$1,286,466	\$1,609,266	\$1,571,267	\$1,657,352	\$1,703,185	\$1,748,925
2025/26 Projection vs. Budget - \$				\$ (37,999)			
2025/26 Projection vs. Budget - %				-2.36%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 86,085		
2026/27 Budget vs. 2025/26 Projection - %					5.48%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 48,086		
2026/27 Budget vs. 2025/26 Budget - %					2.99%		

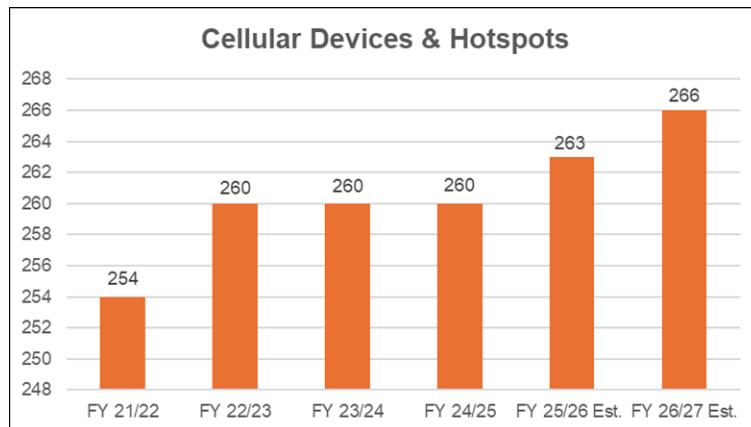
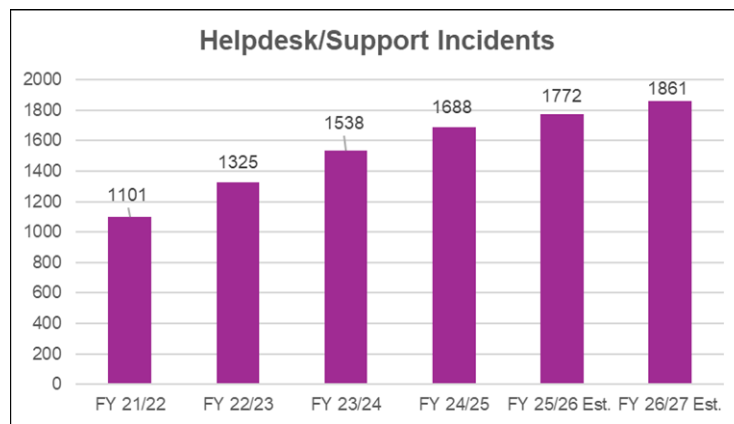
CENTRAL SERVICES

DEPARTMENT NUMBER: 228

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PERSONNEL									
702.010	010	Administrative Salaries	821,681	961,795	1,164,622	1,164,622	1,219,651	1,256,240	1,293,927
702.038	038	Part-time	14,542	0	18,408	0	19,000	19,000	19,000
702.106	106	Sick & Vacation	8,070	4,173	13,000	10,355	10,000	10,000	10,000
702.112	112	Overtime	2,254	2,609	8,000	8,000	8,000	8,000	8,000
702.200	200	Social Security	70,900	72,689	95,524	95,524	100,092	103,095	106,188
702.250	250	Blue Cross/Optical/Dental	166,462	170,789	204,858	204,858	195,463	201,326	207,366
702.275	275	Life Insurance	3,457	4,583	152	152	154	158	163
702.300	300	Pension - DC	8,284	9,917	10,400	10,400	10,400	10,400	10,400
702.325	325	Longevity	37,542	32,119	36,928	36,928	41,580	42,827	44,112
702.350	350	Worker's Compensation	1,267	1,039	1,687	1,687	1,542	1,588	1,636
(702) ' Category Total			1,134,459	1,259,712	1,553,579	1,532,526	1,605,881	1,652,635	1,700,793
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	1,271	932	1,307	1,081	1,306	1,384	1,467
727.002	002	Books & Subscriptions	0	0	0	0	0	0	0
727.008	008	Supplies	3,788	3,561	10,000	9,000	8,000	6,000	6,000
727.041	041	Auto Allowance	4,440	4,430	4,800	4,800	4,800	4,800	4,800
	042	Mileage Reimbursement	0	0	0	0	0	0	0
(740) ' Category Total			9,499	8,923	16,107	14,881	14,106	12,184	12,267
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	2,032	4,387	10,465	7,315	8,815	9,815	7,315
801.002	002	Memberships & Licenses	2,005	1,750	1,215	1,145	1,150	1,150	1,150
801.004	004	Consultants/Website Dev.	11,401	11,452	20,000	8,000	20,000	20,000	20,000
801.005	005	Fleet Insurance	0	0	0	0	0	0	0
801.013	013	Education & Training	4,600	0	7,200	7,200	7,200	7,200	7,200
900.024	024	Printing Services	30	241	200	200	200	200	200
930.006	006	Vehicle Maintenance	0	0	0	0	0	0	0
930.007	007	Office Equip. Maintenance	346	0	500	0	0	0	0
(801) ' Category Total			20,415	17,830	39,580	23,860	37,365	38,365	35,865
(970) CAPITAL OUTLAY									
	001	Office Furniture	0	0	0	0	0	0	0
971.002	002	Office Equipment	0	0	0	0	0	0	0
(970) ' Category Total			0	0	0	0	0	0	0
DEPARTMENT TOTAL			1,164,373	1,286,466	1,609,266	1,571,267	1,657,352	1,703,185	1,748,925

KEY DEPARTMENTAL TRENDS





SUPPORT SERVICES

MISSION STATEMENT: Provide those services and activities necessary to the overall day-to-day operation of the City government.

Support Services refers to services that are provided to support the overall operation of the City. This cost center provides support for the entire organization and accounts for all general costs that cannot be allocated to any one particular department. Budget funding covers general liability and property insurance, telecommunications, overhead street lighting, copiers, beautification projects, staff vehicles, postage, and other administrative functions. There are no employees in this budget.

SUPPORT SERVICES

DEPARTMENT NUMBER: 272

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$41,081	\$92,808	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
Operating Supplies	\$20,412	\$13,687	\$48,862	\$47,351	\$49,611	\$50,038	\$50,038
Professional & Contractual	\$2,848,467	\$1,925,235	\$3,783,586	\$3,260,562	\$3,186,862	\$3,122,377	\$3,309,168
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,909,961	\$2,031,730	\$3,919,448	\$3,394,913	\$3,323,473	\$3,259,415	\$3,446,205
2025/26 Projection vs. Budget - \$				\$ (524,535)			
2025/26 Projection vs. Budget - %				-13.05%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (71,440)		
2026/27 Budget vs. 2025/26 Projection - %					-2.04%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (595,975)		
2026/27 Budget vs. 2025/26 Budget - %					-14.83%		

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) PERSONNEL							
702.082	082	Unemployment Compensation	12,657	20,818	30,000	30,000	30,000	30,000	30,000
702.083	083	Disability Funding	2,560	7,088	10,000	10,000	10,000	10,000	10,000
702.085	085	Cobra Insurance	12,406	41,302	20,000	20,000	20,000	20,000	20,000
702.086	086	Health IBNR	0	0	0	0	0	0	0
702.087	087	Employee Assistance Services	13,342	23,451	26,000	26,000	26,000	26,000	26,000
702.089	089	State Hlth. Insurance Claims Tax	116	149	1,000	1,000	1,000	1,000	1,000
		(702) Category Total	41,081	92,808	87,000	87,000	87,000	87,000	87,000
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil Pool Cars	7,788	5,660	7,362	5,851	7,111	7,538	7,538
727.014	014	Copier Supplies	6,675	5,841	8,000	8,000	8,000	8,000	8,000
727.019	019	COVID-19 Supplies	4,399	2,186	2,500	2,500	2,500	2,500	2,500
727.046	046	City-Wide Beautification	1,550	0	31,000	31,000	32,000	32,000	32,000
		(740) Category Total	20,412	13,687	48,862	47,351	49,611	50,038	50,038
		(801) PROFESSIONAL & CONTRACTUAL							
801.002	002	Membership, Licenses & Network Security	806,088	169,766	1,280,434	1,251,110	1,261,110	1,271,110	1,281,110
801.003	003	Public Relations	44,631	21,285	40,000	90,000	40,000	40,000	40,000
801.004	004	Consultants	219,601	286,522	559,000	262,000	212,000	112,000	262,000
801.005	005	Fleet Insurance	9,201	9,362	10,871	10,871	10,871	10,871	10,871
801.010	010	Broadband Study	0	0	0	0	0	0	0
801.013	013	Education & Training	24,941	20,847	100,000	100,000	100,000	100,000	100,000
801.014	014	Education & Training - DEI	0	163,263	0	0	0	0	0
801.019	019	Property & Casualty Insurance	523,430	342,885	774,900	486,000	510,300	535,815	562,606
801.022	022	Insurable Property Repairs	208,804	144,075	160,000	160,000	160,000	160,000	160,000
801.050	050	Overhead Lighting Utilities	286,418	258,518	270,000	350,000	300,000	300,000	300,000
801.052	052	Document Imaging Management	10,437	5,872	50,000	26,000	20,000	20,000	20,000
801.066	066	Emergency Contracted Services	0	0	0	0	0	0	0
801.084	084	Pest Abatement	9,269	10,402	18,000	10,000	10,000	10,000	10,000
801.092	085	Deer Management	0	0	0	27,000	70,000	70,000	70,000
801.702	702	Emergency Personnel Costs	0	0	0	0	0	0	0
801.740	740	Emergency Non-Capital	426	22	0	0	0	0	0
801.998	998	Disaster Emergency Fund	326	2,532	3,000	3,000	3,000	3,000	3,000
850.016	016	Phone & Internet Expense	232,042	297,582	230,000	230,000	230,000	230,000	230,000
900.024	024	Printing Services	(14,390)	0	0	0	0	0	0
900.034	034	Publications for Resale	0	0	0	0	0	0	0
930.006	006	Vehicle Maintenance	2,368	5,689	6,582	831	831	831	831
930.007	007	Office Equip. Maintenance	192	0	5,000	5,000	5,000	5,000	5,000
930.008	008	Community Assistance Work Program	0	99	2,500	2,500	2,500	2,500	2,500
940.015	015	Copier Rental	20,080	57,258	80,040	80,000	85,000	85,000	85,000
940.018	018	Postage & Machine Rental	167,923	125,506	187,009	160,000	160,000	160,000	160,000
930.027	027	Radio Maintenance	0	0	1,250	1,250	1,250	1,250	1,250
955.008	008	Miscellaneous Expense	296,681	3,751	5,000	5,000	5,000	5,000	5,000
955.999	999	Tax Tribunal Refunds	0	0	0	0	0	0	0
		(801) Category Total	2,848,467	1,925,235	3,783,586	3,260,562	3,186,862	3,122,377	3,309,168
		(970) MISCELLANEOUS							
	004	Allowance for Public Art	0	0	100,000	100,000	100,000	100,000	100,000
		(996) Category Total	0	0	100,000	100,000	100,000	100,000	100,000
		(996) MISCELLANEOUS							
996.001	001	SBITA Principal	106,381	378,055	0	0	0	0	0
996.002	002	SBITA Interest	3,290	73,969	0	0	0	0	0
996.003	003	Leases Principal	109,152	27,822	0	0	0	0	0
996.004	004	Leases Interest	2,566	126	0	0	0	0	0
		Category Total	221,389	479,972	0	0	0	0	0
		DEPARTMENT TOTAL	3,131,350	2,511,702	4,019,448	3,494,913	3,423,473	3,359,415	3,546,205

POST EMPLOYMENT BENEFITS

The City offers a Defined Benefit Pension and Retiree Health Care for Tier 1 employees (hired before 2006 – 2008), and Tier 2 employees (hired since 2006 – 2008). City contributes Actuarially Required Contributions (ARC) to fund these benefits.

During FY 2022-23, the City negotiated and implemented new agreements that shifted Tier 2 employees back into the Defined Benefit Retirement System. Tier 2 employees began to accrue years of service in FY 2022-23 to become eligible for a Pension Benefit and for a Retiree Health Care Stipend Benefit.

The Post-Employment Benefits Department funds the City's contributions these benefits by making payments into the City's Retirement System.

POST-EMPLOYMENT BENEFITS
DEPARTMENT NUMBER: 271

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$2,254,673	\$3,628,209	\$4,454,988	\$4,454,988	\$4,667,952	\$4,854,670	\$5,048,857
TOTAL EXPENDITURES	\$2,254,673	\$3,628,209	\$4,454,988	\$4,454,988	\$4,667,952	\$4,854,670	\$5,048,857
2025/26 Projection vs. Budget - \$				\$ -			
2025/26 Projection vs. Budget - %				0.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 212,964		
2026/27 Budget vs. 2025/26 Projection - %					4.78%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 212,964		
2026/27 Budget vs. 2025/26 Budget - %					4.78%		

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) PERSONNEL							
702.305	305	General Group DB Pension	2,254,673	3,628,209	4,454,988	4,454,988	4,667,952	4,854,670	5,048,857
702.308	308	General Group DB Retiree Healthcare	-	-	-	-	-	-	-
		(702) Category Total	2,254,673	3,628,209	4,454,988	4,454,988	4,667,952	4,854,670	5,048,857
		DEPARTMENT TOTAL	2,254,673	3,628,209	4,454,988	4,454,988	4,667,952	4,854,670	5,048,857

INTERFUND TRANSFERS

In accordance with generally accepted accounting principles, the Interfund Transfers section of the budget provides appropriations for the City's General Fund contributions to the General Debt Service Fund for existing debt issues, the Nutrition Fund for operations, the Capital Improvement and Community Center Renovations Funds for various capital improvements.

INTERFUND TRANSFERS

DEPARTMENT NUMBER: 256

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Professional & Contractual	\$7,973,952	\$9,274,426	\$9,316,504	\$7,332,833	\$7,571,920	\$7,713,627	\$7,775,123
TOTAL EXPENDITURES	\$7,973,952	\$9,274,426	\$9,316,504	\$7,332,833	\$7,571,920	\$7,713,627	\$7,775,123
2025/26 Projection vs. Budget - \$				\$ (1,983,671)			
2025/26 Projection vs. Budget - %				-21.29%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 239,087		
2026/27 Budget vs. 2025/26 Projection - %					3.26%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (1,744,584)		
2026/27 Budget vs. 2025/26 Budget - %					-18.73%		

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		(801) INTERFUND TRANSFERS							
995.281	281	To Nutrition Fund	68,952	69,590	68,951	68,951	68,951	68,951	68,951
995.301	301	To General Debt Service Fund	2,675,000	3,404,836	4,247,553	2,647,553	4,017,969	4,169,676	4,325,172
995.404	404	To Capital Improvement Fund	5,100,000	5,800,000	5,000,000	3,900,000	3,485,000	3,475,000	3,381,000
995.406	406	To Community Center Renovations Fund	130,000	0	0	716,329	0	0	0
		(801)' Category Total	7,973,952	9,274,426	9,316,504	7,332,833	7,571,920	7,713,627	7,775,123
		DEPARTMENT TOTAL	7,973,952	9,274,426	9,316,504	7,332,833	7,571,920	7,713,627	7,775,123

PUBLIC SAFETY SUMMARY

			2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
New DIV.	DIV.		Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
NO.	NO.	Category and Line Item							
		PUBLIC SAFETY:							
301	300	Police	17,962,388	19,255,347	21,331,048	21,288,758	22,579,927	23,402,520	24,393,541
336	337	Fire	7,588,736	7,887,445	8,442,075	9,213,266	10,901,006	11,129,608	11,769,283
		TOTAL PUBLIC SAFETY	25,552,738	27,142,792	29,773,123	30,502,024	33,480,934	34,532,128	36,162,823

The figures on this page are for the General Fund. Citywide expenditures for this service area are found in the Consolidated Budget on Page 34 of this document.



POLICE DEPARTMENT

MISSION STATEMENT: The Farmington Hills Police Department is committed to maintaining the safety and quality of life of this community through the delivery of superior police services without prejudice or partiality.

After a decade of rising crime trends nationally, the city saw a decrease in overall Group A serious crimes (Murder, Sex Crime, Robbery, Assault, Burglary, Larceny, Vehicle Theft, Arson) in 2025, with a total of 2,792 incidents, slightly up from 2,423 in 2024. Notably, the city recorded just 2 armed robberies in 2025—the 2nd lowest in its history. Residential burglaries remained constant, with 38 incidents reported, representing the lowest in the last decade. Auto thefts continued to decline, with 86 reported, down from 89 in 2024, and 160 in 2023. Additionally, larcenies from autos rose slightly from 132 in 2024 to 157 in 2025. Still a significant drop from the last decade high of 427 in 2022.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Maintain Department accreditation through the Michigan Law Enforcement Accreditation Commission. (1,9,12)
- Department wide training in procedural justice, and officer safety to further improve the superior police services provided to our community. (1,3,8,13)
- Continue successful efforts to reduce crime, increase community and inter-agency cooperation thereby enhancing the quality of life for City residents and visitors. (2,4,7,8,13)
- Continue the development of the Department's ability to gather, analyze and utilize critical crime trend data toward effective deployment of personnel, technology, and crime prevention tactics. (1,2)
- Department wide commitment to staff development through training and continued education. (1,8,10,11)
- Bring the agency closer to the community by holding repeated citizen, and youth police academies. (4,11,14)
- Department wide Pursuit Intervention Technique (PIT) training to improve public safety. (3)
- Continue to build upon law enforcement community connections through several key crime prevention programs. Expand community outreach efforts through social media and added personnel. (2,3,6,11,13)
- Replace marked patrol vehicles and unmarked vehicles that have reached their end of law enforcement use. (1,3,10)
- Increase officer situational awareness through training programs that exist in the classroom, on the range, and in simulated environments. (3,8,9,10)
- Continue successful efforts to recruit, hire, and retain quality police employees utilizing a combination of technology, equipment, and employee wellness programs. (1,8,13)
- Continue to bring cutting edge technology into use of force training and operations. Improve readiness to respond to critical incidents through protective equipment and lifesaving tools. (1,3,10,13)
- Purchase and equip patrol vehicles with "The Grappler" pursuit ending technology. (1,3,9)

PERFORMANCE OBJECTIVES

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY Estimate
	Neighborhood Watch Groups	58	58	58
	Speech/Service Requests	152	160	165
	False Alarm Fees Collected [2]	29,420	30,000	30,150
	Report Copy Requests [8]	1,595	1,650	1,725
	Pistol Permits Processed	1,308	1,300	1,300
	Investigative Division Cases	3,380	3,450	3,500
	Investigative Division Arrest Warrants	568	600	625
	Investigative Division Juvenile Petitions [10]	46	50	50
	Cases Closed (opened in same year) [11]	2,467	2,750	2,750
	Police Calls for Service	52,890	54,500	56,250
	Fire Service Calls	14,121	14,500	14,500
	City of Farmington Calls for Service	8,811	8,900	8,900
	Total Calls for Service (FHPD/FHFD/FDPS) [5]	75,822	77,000	78,500
	Adults Arrested	2,457	2,500	2,600
	Juveniles Arrested	65	65	65
	O.W.I. Arrests	153	150	150
	Burglaries-Residential [1]	38	45	45
	Burglaries-Commercial [1]	20	25	25
	Robberies [4]	6	4	4
	Residential Burglaries (64) per 1K Housing Units [1,9]	1	1	1
	Violent Crimes (116) per 1K Population [3,6,9]	1	1	1
	Property Crimes (948) per 1K Population [3,7,9]	8	9	9
	Moving Violations (Hazardous)	3,440	3,800	3,750
	Non-Moving Violations (Non- Hazardous)	3,691	3,700	3,750
	Traffic Warnings (Written)	3,114	3,200	3,250

[1] Includes entry by forcible and non-forcible (unsecured) means.

[2] Source: Alarm Billing Software.

[3] U.S Census population as of July 1, 2020 (83,986).

[4] Robberies (armed and unarmed).

[5] Includes traffic stops.

[6] Murder (09001), Rape (11001-11006), Robbery (12000,12001), Agg. Assault (13002).

[7] Burglary (22001-22003), Larceny (23001-23007, 30002, 30004), Motor Vehicle Theft (24001).

[8] Includes: F.O.I.A., in-house, discovery, and subpoena requests.

[9] Calculation: # of crimes * population x 1,000.

[10] Source: CLEMIS CLR-910 "Case status dispositions" report.

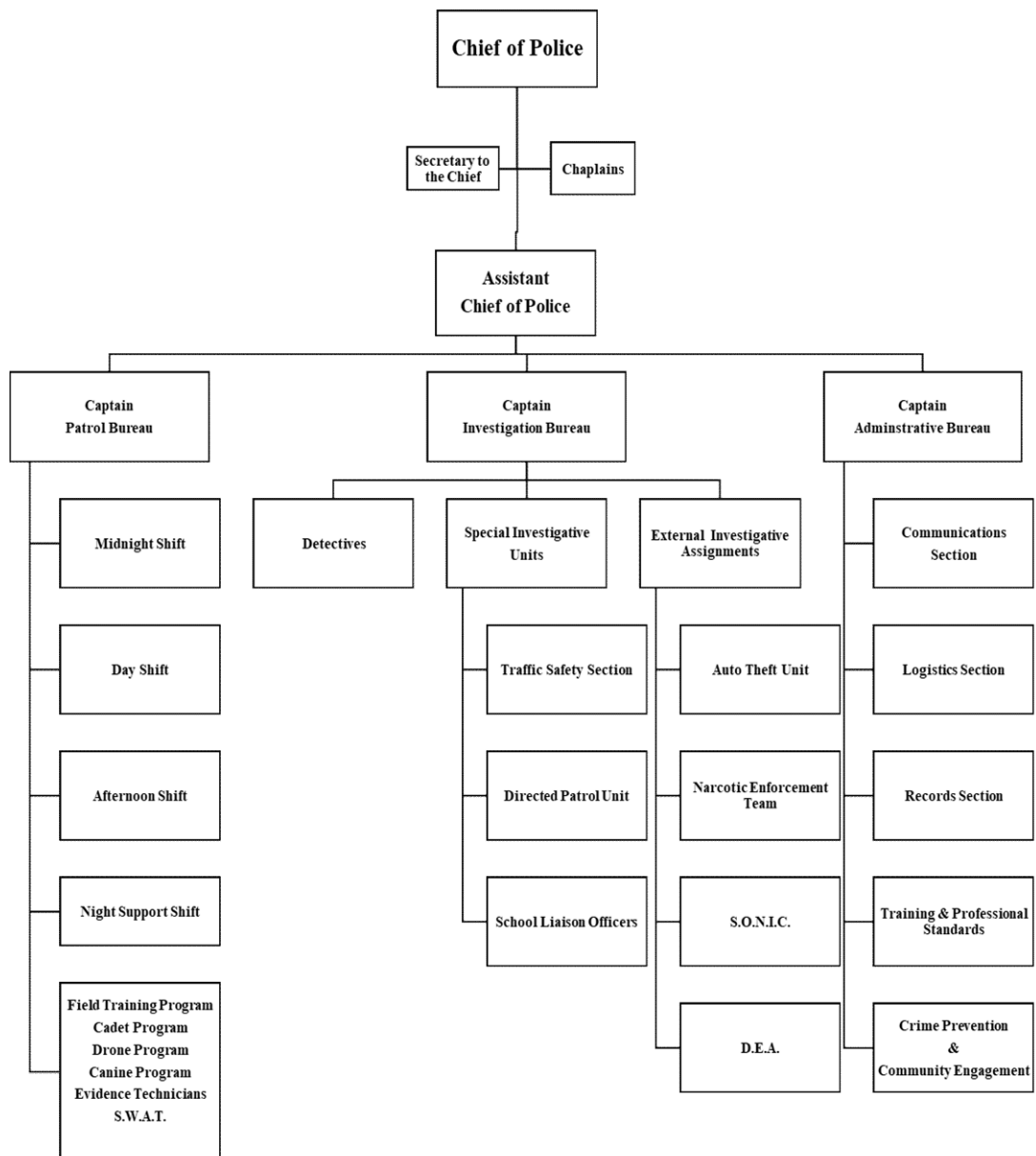
[11] Source: CLEMIS CLR-034 "Incident Status" (case or UCR) report.

Crime data is collected by calendar year

DEPARTMENT BUDGETARY ACCOMPLISHMENTS

- Purchased replacement duty firearms, holsters, and weapon lights for all sworn personnel.
- Recruited, hired, or promoted 6 personnel to the position of Police Officer.
- Hired 3 full-time Dispatchers.
- Hired 1 records Clerks.
- Hired 8 Cadets.
- Purchased and equipped 5 marked patrol vehicles to replace vehicles being removed from the fleet.
- Purchased 5 unmarked investigative staff vehicles to replace vehicles being removed from the fleet.
- Received a \$90,000.00 grant to purchase a Ford Mustang GT police vehicle for recruiting & engagement.
- Purchased heavy tactical armor for officers in specialized units.
- Purchased new tables and chairs for the roll call room.
- Completed a 3 year long grant funded program to train give every officer mental health intervention training.
- The Communications Center reveived upgraded computer systems and software to improve public safety.
- Maintained accreditation status from The Michigan Association of Chiefs of Police.

POLICE DEPARTMENT



POLICE

DEPARTMENT NUMBER: 301

STAFFING LEVELS					
		Authorized Positions		Authorized Positions	Authorized Positions
Acct. No.	Title or Position	23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
<u>GENERAL FUND</u>					
(010)	Administrative & Clerical				
	Chief of Police	1	1	1	1
	Secretary to the Chief of P	1	1	1	1
	Records Division Supervis	1	1	1	1
	Secretary	3	3	2	2
	Clerk Typist II	4	2	3	3
	Clerk Typist I	1	3	2	2
	Community Service Office	0	0	0	0
	Administrative Secretary	3	3	4	4
	Police Service Technician	2	2	2	2
	Records Section Coordina	1	2	2	2
	Crime Prevention Technic	1	1	1	1
	Crime Data Analyst	0	0	0	0
	Department Technician	3	2	2	2
	Exec. Manager Civilian O	0	0	0	1
	Total	21	21	21	22
(012)	Dispatchers				
	Dispatcher	10	9	9	10
	Dispatch Supervisor	3	4	4	4
	Total	13	13	13	14
(017)	Assistant Chief	2	1	1	1
(018)	Captain	2	3	3	3
(019)	Lieutenant	6	6	6	6
(020)	Sergeant	16	16	16	16
(021)	Police Officer	49	50	50	51
(051)	Crossing Guard (FTE)	1	1	1	1
	Part-time (Dispatch & Clerical,Cadets & PSA's)				
(038)	(FTE)	10	10	10	10
	Total	86	87	87	88
Total General Fund		120	121	121	124
<u>705 PUBLIC SAFETY MILLAGE</u>					
(010)	Administrative & Clerical				
	Communications Section Manager (Civilian)	1	1	1	1
(012)	Dispatchers	4	4	4	4
(021)	Police Officer	38	38	38	38
Total Public Safety Mill		43	43	43	43
Department Total		163	164	164	167

POLICE

DEPARTMENT NUMBER: 301

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$15,800,225	\$17,274,343	\$18,974,707	\$18,997,107	\$20,223,475	\$21,011,053	\$21,947,176
Operating Supplies	\$540,751	\$468,426	\$483,551	\$417,026	\$461,692	\$468,147	\$481,877
Professional & Contractual	\$917,786	\$1,512,577	\$1,872,790	\$1,874,625	\$1,894,760	\$1,923,320	\$1,964,488
Capital Outlay	\$703,626	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$17,962,388	\$19,255,347	\$21,331,048	\$21,288,758	\$22,579,927	\$23,402,520	\$24,393,541
2025/26 Projection vs. Budget - \$				\$ (42,290)			
2025/26 Projection vs. Budget - %				-0.20%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 1,291,170		
2026/27 Budget vs. 2025/26 Projection - %					6.07%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 1,248,879		
2026/27 Budget vs. 2025/26 Budget - %					5.85%		

POLICE**DEPARTMENT NUMBER: 301**

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(702) PERSONNEL									
702.010	010	Administrative & Clerical	828,486	1,139,362	1,340,273	1,340,273	1,343,899	1,384,216	1,425,742
702.012	012	Dispatchers	1,086,985	865,326	878,540	878,540	1,066,022	1,098,003	1,130,943
702.017	017	Assistant Chiefs	135,577	100,332	143,406	143,406	149,146	153,620	158,229
702.018	018	Commanders	366,300	396,268	412,323	412,323	431,566	450,986	464,516
702.019	019	Lieutenants	679,622	735,386	748,129	748,129	778,072	813,086	837,478
702.020	020	Sergeants	1,663,094	1,749,985	1,825,817	1,825,817	1,920,339	2,006,754	2,066,957
702.021	021	Patrol	3,607,360	4,499,662	4,575,043	4,575,043	5,072,041	5,324,202	5,583,928
702.038	038	Part-time	414,009	483,797	415,750	498,900	415,750	428,223	441,069
702.041	041	Court Time	50,788	62,045	97,500	97,000	97,500	100,425	103,438
702.042	042	Holiday Pay	390,362	404,603	456,624	456,624	484,035	498,556	513,513
702.051	051	Crossing Guards	16,993	14,420	17,500	17,500	17,500	18,025	18,566
702.106	106	Sick/Personal/Vacation	231,461	270,269	350,000	290,000	350,000	360,500	371,315
702.112	112	Overtime	1,082,643	911,346	874,250	874,000	874,250	900,478	927,492
702.115	115	Grant - Dispatch Training Wages	(2,300)	(2,300)	2,300	2,300	2,300	2,400	2,400
702.117	117	OHSP Ped & Bike Enforcement	0	0	0	0	0	0	0
702.200	200	Social Security	829,028	852,547	962,790	962,790	1,032,239	1,063,206	1,095,102
702.250	250	Blue Cross/Optical/Dental	1,181,346	1,106,083	1,580,555	1,580,555	1,662,264	1,712,132	1,763,496
702.275	275	Life Insurance	17,260	20,078	3,850	3,850	3,380	3,481	3,586
702.300	300	Pension - DC	116,878	123,010	115,420	115,420	119,620	119,620	119,620
702.305	305	Pension - DB	2,581,329	3,023,000	3,568,978	3,568,978	3,748,175	3,898,102	4,224,496
702.325	325	Longevity	442,142	449,469	512,886	512,886	560,014	576,814	594,119
702.350	350	Worker's Compensation	80,862	69,655	92,773	92,773	95,365	98,226	101,173
(702) Category Total			15,800,225	17,274,343	18,974,707	18,997,107	20,223,475	21,011,053	21,947,176

POLICE

DEPARTMENT NUMBER: 301

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(702) PUBLIC SAFETY MILLAGE									
702.010	010	Administrative & Clerical	337,712	90,324	93,937	93,937	97,460	100,384	103,395
702.012	012	Dispatchers	0	256,588	258,808	258,808	288,837	297,502	306,427
702.021	021	Patrol	3,157,024	2,787,617	3,518,871	3,518,871	3,821,256	3,935,894	4,053,971
702.041	041	Court Time	102,761	106,500	107,775	107,000	107,775	111,008	114,338
702.042	042	Holiday Pay	176,785	186,608	187,461	187,461	203,155	209,250	215,527
702.106	106	Sick/Personal/Vacation	43,159	44,875	45,350	45,000	45,350	46,711	48,112
702.112	112	Overtime	304,500	304,500	345,500	345,000	345,500	355,865	366,541
702.115	115	Grant-Dispatch	2,300	2,300	2,300	2,300	2,300	2,400	2,400
702.200	200	Social Security	321,784	337,105	352,279	352,279	380,051	391,452	403,196
702.250	250	Blue Cross/Optical/Dental	593,442	646,837	634,697	634,697	615,984	634,464	653,498
702.275	275	Life Insurance	5,360	5,360	433	433	433	446	460
702.300	300	Pension - DC	69,126	67,420	68,060	68,060	68,060	68,060	68,060
702.305	305	Pension - DB	983,578	1,154,004	1,377,066	1,377,066	1,481,822	1,541,095	1,670,133
702.325	325	Longevity	95,860	93,772	107,097	107,097	118,393	121,945	125,603
702.350	350	Worker's Compensation	31,409	36,131	37,169	37,169	39,339	40,519	41,735
(705) ' Realloc. to P.S. Millage Fund			(6,224,800)	(6,119,941)	(7,136,803)	(7,135,178)	(7,615,716)	(7,856,994)	(8,173,396)
Category Total			0	0	0	0	0	0	0

POLICE

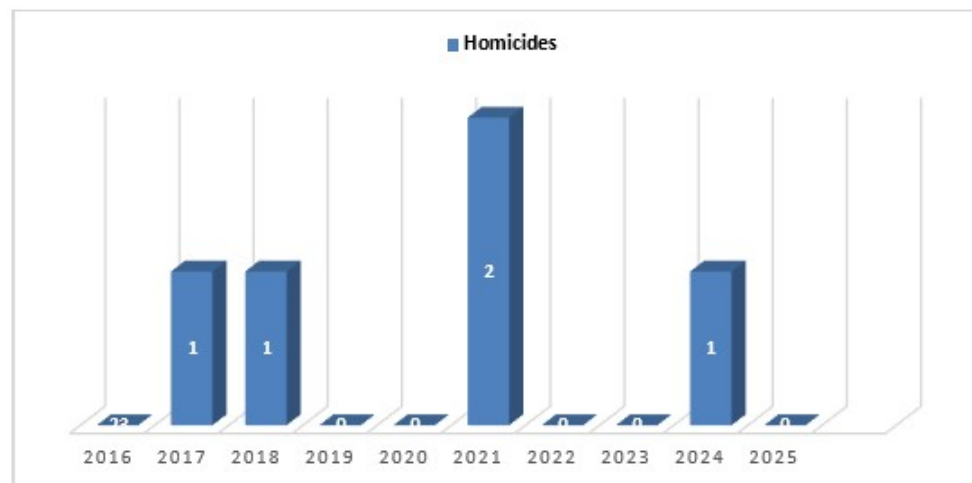
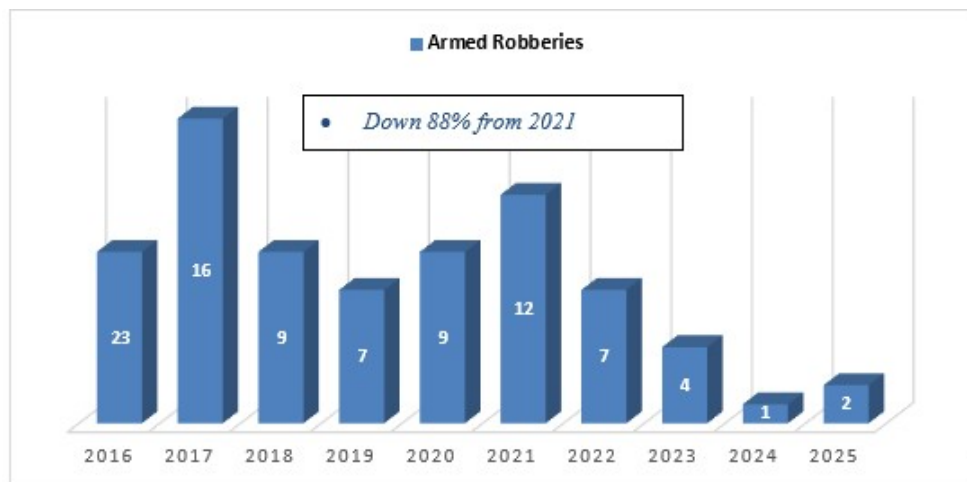
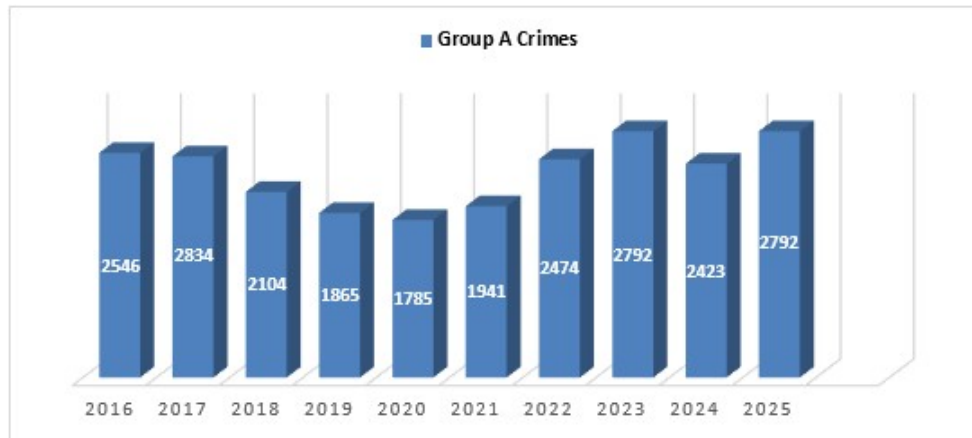
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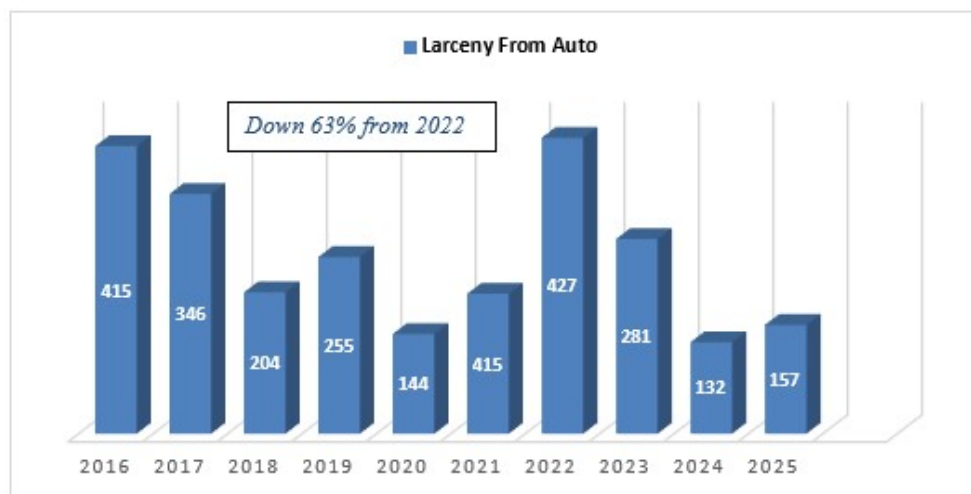
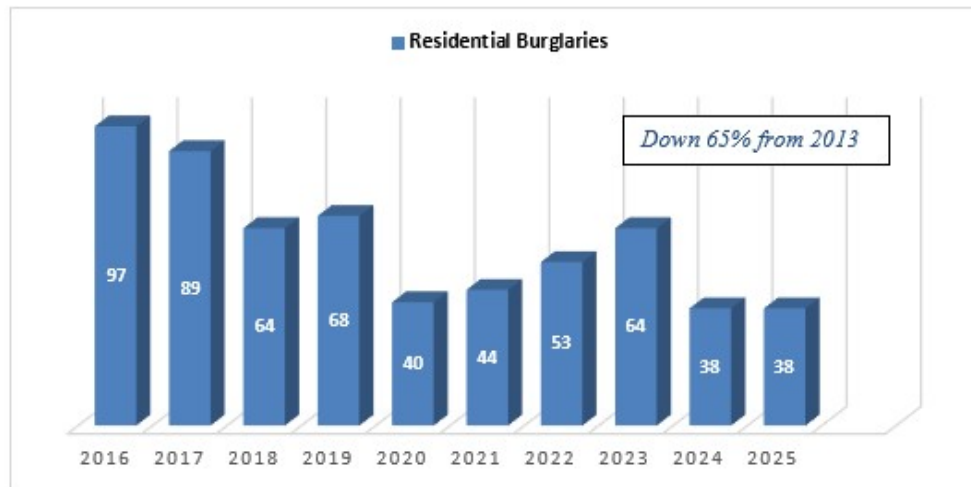
New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	217,450	173,143	226,671	160,146	191,452	197,196	203,111
727.002	002	Books & Subscriptions	1,768	1,120	2,155	2,155	2,155	2,220	2,286
727.003	003	Pers. Testing & Advert.	3,126	9,708	9,500	9,500	14,500	9,545	9,591
727.008	008	Supplies	93,940	101,613	57,675	57,675	57,775	59,508	61,293
940.011	011	Rental Equipment	(3,750)	(3,962)	0	0	0	0	0
727.018	018	Ammunition & Weapons	91,669	45,491	47,100	47,100	47,100	48,513	49,968
727.019	019	Uniforms/Uniform Equip.	122,901	128,379	122,450	122,450	134,710	130,745	134,594
955.040	040	Miscellaneous Expense	13,651	12,935	18,000	18,000	14,000	20,420	21,033
955.041	041	Over and Short	(5)	(0)	0	0	0	0	0
(740)		Category Total	540,751	468,426	483,551	417,026	461,692	468,147	481,877
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	7,217	14,711	13,625	15,055	20,818	21,859	22,952
801.002	002	Memberships & Licenses	6,704	8,021	7,100	6,935	7,385	7,750	8,134
801.005	005	Fleet Insurance	50,659	63,189	74,238	74,238	74,238	77,950	81,847
930.006	006	Vehicle Maintenance	81,827	103,698	107,869	101,139	101,139	106,196	111,506
971.007	007	Office Equip. Maint.	5,908	0	6,985	6,985	4,045	4,166	4,292
930.008	008	Firearms Range Maint.	9,170	1,810	6,928	6,928	5,500	5,665	5,835
930.009	009	In-car Maint	43,505	495,291	574,000	574,000	574,000	574,000	574,000
801.011	011	MI Enhancement Training	59,447	33,725	20,000	20,000	20,000	20,000	20,000
801.012	012	Training	30,568	62,329	56,900	56,900	61,300	62,865	64,510
801.013	013	Education	133,204	87,167	113,500	113,500	103,000	108,150	113,558
801.014	014	State Act 302 Training	17,338	24,358	20,000	20,000	20,000	20,000	20,000
801.015	015	State Act 32 Training	8,945	4,999	17,000	17,000	17,000	17,000	17,000
801.016	016	Continuing Professional Education (CPE)	0	125	114,000	114,000	114,000	114,000	114,000
850.016	016	Telephone Expense	44,146	145,605	65,868	65,868	68,051	66,648	68,647
801.023	023	Data Processing	116,867	137,823	151,953	151,953	181,528	188,085	197,489
900.024	024	Printing Services	6,155	9,247	13,050	12,350	13,050	13,442	13,845
801.026	026	Physical Examinations	24,707	16,433	19,800	19,800	19,800	19,800	19,800
930.027	027	Vehicle Radio Maint.	18,933	6,481	60,100	60,100	8,025	8,025	8,025
801.028	028	Prisoner Care	10,950	13,939	13,500	13,500	31,545	33,091	34,714
930.029	029	Building Maintenance	31,746	29,551	34,010	34,010	38,028	39,929	41,926
801.041	041	Auto Allowances	17,760	18,520	19,200	19,200	19,200	19,200	19,200
801.043	043	Auto Washing	7,403	9,472	6,500	8,000	12,500	12,500	12,500
801.044	044	Towing	0	0	500	500	500	500	500
920.056	056	Utilities	80,785	74,247	83,209	83,209	85,705	88,276	90,925
801.065	065	Uniform Cleaning	25,914	25,965	18,500	25,000	25,000	25,000	25,000
801.070	070	Crime Prevention	5,577	10,170	8,000	8,000	8,000	8,000	8,000
801.097	097	Live Scan Application	13,189	9,326	12,500	12,500	12,500	13,125	13,781
801.098	098	Investigative Services	59,159	106,376	233,955	233,955	248,903	248,098	252,503
(801)		Category Total	917,786	1,512,577	1,872,790	1,874,625	1,894,760	1,923,320	1,964,488

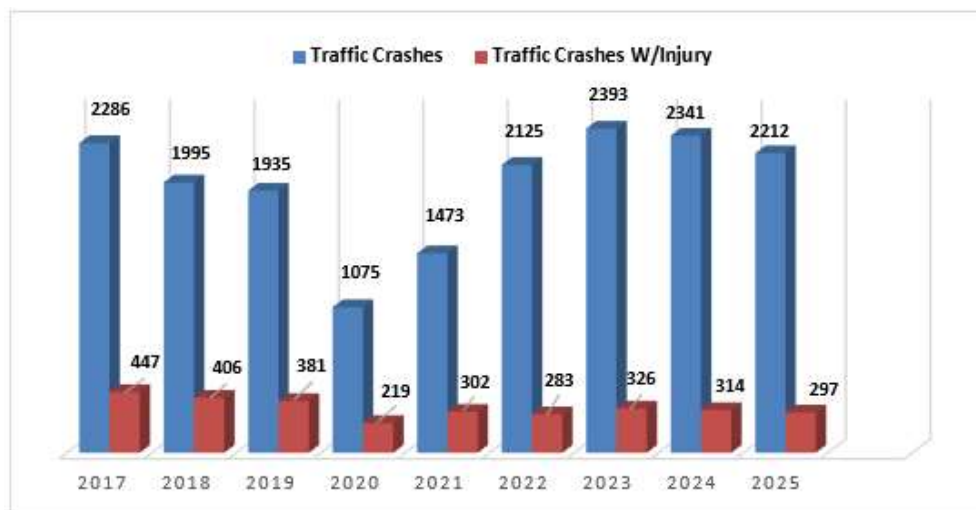
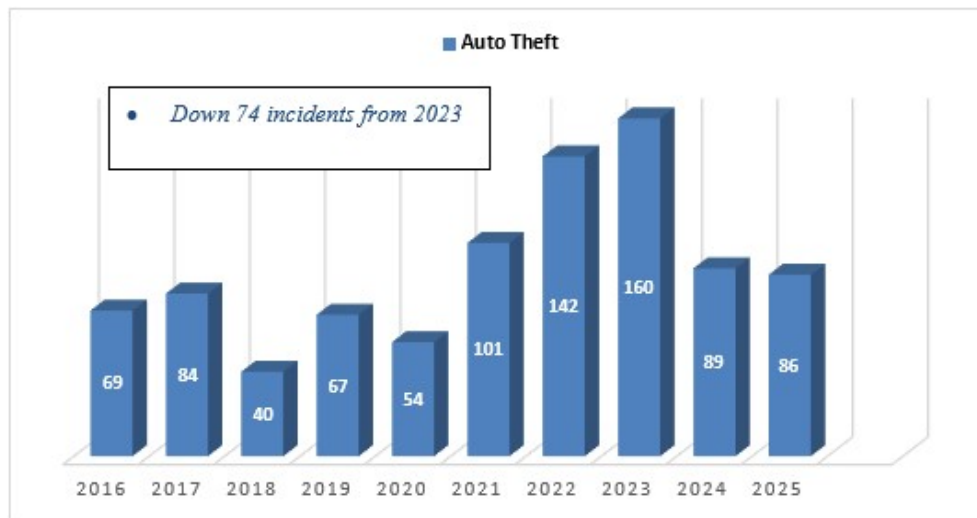
POLICE**DEPARTMENT NUMBER: 301**

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(970) CAPITAL OUTLAY							
971.001	001	Office Furniture	196	0	0	0	0	0	0
971.002	002	Office Equipment	0	0	0	0	0	0	0
971.015	015	Automotive/Auto Equip.	1,108,618	0	0	0	0	0	0
971.020	020	Miscellaneous Equipment	(405,187)	0	0	0	0	0	0
		(970) ' Category Total	703,626	0	0	0	0	0	0

KEY DEPARTMENTAL TRENDS







FIRE DEPARTMENT

MISSION STATEMENT: The Farmington Hills Fire Department is dedicated to protecting life, property, and the environment through unwavering service, progressive training, community partnerships, and professional excellence. As an organization, we respond to emergencies with courage and compassion, foster public safety through education and prevention, and prepare for evolving challenges with innovation and resilience. United in purpose, we serve with integrity to ensure a safer, stronger community for all.

The Fire Department serves the community in five primary areas: fire suppression, fire prevention, EMS/rescue services, community risk reduction, and emergency management. Fire suppression includes the response to fires and the other preparation needed to be ready and capable, including training and equipment maintenance. Fire prevention includes inspection, plan review, public safety education and fire investigation. The code enforcement functions are coordinated with other appropriate departments of the City to create and maintain safe conditions in buildings and during events. The Fire Department also responds to all incidents for emergency medical services and rescue situations using vehicles that have been equipped with Basic and Advanced Life Support (ALS) capabilities. Fire Fighter/Paramedics respond and provide ALS on the scene and transport the patient, if necessary, to the hospital.

Community Risk Reduction (CRR) is a process the Fire Department uses to identify and prioritize risk within our community to reduce their occurrence and impact.

Emergency Management involves the preparation for, and response to, natural or man-made disasters. The Emergency Manager within the Fire Department, along with City Management, have taken significant steps to prepare for such events by conducting Incident Management System training for Fire, Police, DPW, Special Services, and Emergency Operations Center personnel, as well as the planning and coordination of regular exercises. The Emergency Manager is also responsible for the coordination of all of the programs that are conducted under the auspice of Department of Homeland Security grants.

The Fire Department has been and continues to be a very cost effective and an efficient method to deliver service to the community.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- To continually evaluate all aspects of the Department's activities for effectiveness and efficiency. (2,3)
- To provide service to the community during emergency, non-emergency and disaster events. (1,3)
- To maintain and expand personnel training levels in order to meet the ever-changing response needs of the community. (3,8)
- To emphasize personal and team safety in all tasks performed. (8)
- To prepare the Department and City Staff to safely and effectively handle all hazards in the community through continued education and necessary equipment. (3,12)
- To provide City-wide planning and coordination of governmental services in the event of a catastrophic event. (3)
- To educate children and adults in fire and other safety principles and practices. (3,12)

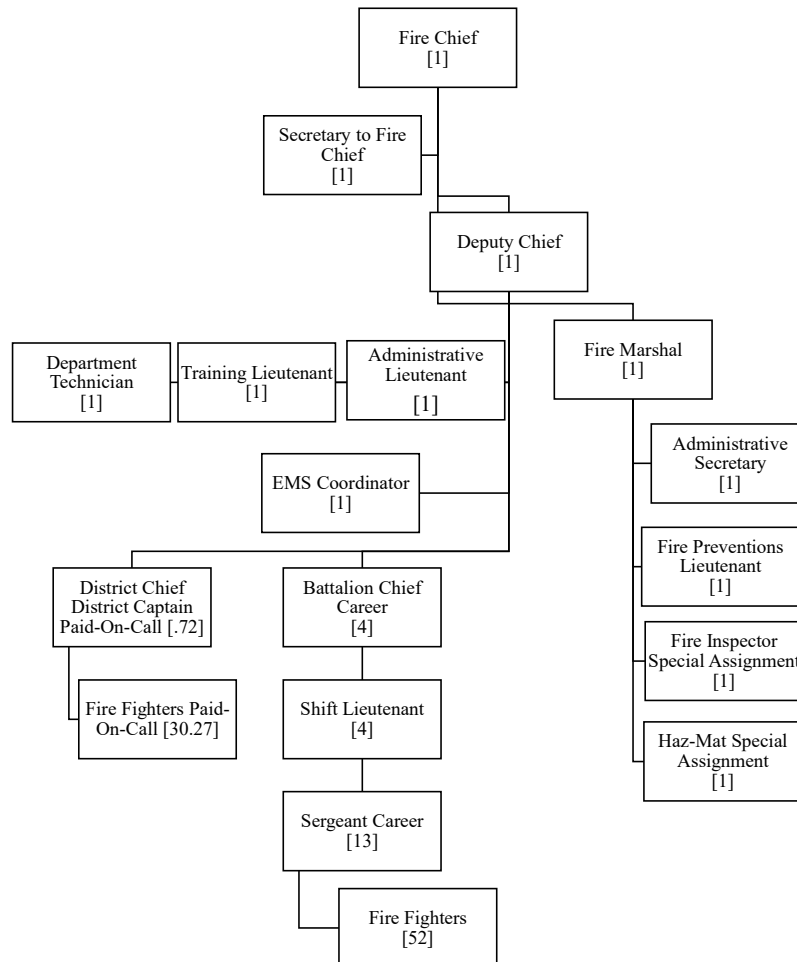
PERFORMANCE OBJECTIVES

- Develop and implement personnel career paths and training criteria for succession planning.
- Evaluate individual and team skill levels to ensure performance is at the expected standards.
- Continue to emphasize safety on the fire ground and emergency scenes by training personnel in hazard recognition, self-survival and emergency communications techniques.
- Continue the integration of the National Incident Management System criteria for both Fire Department and other critical City personnel.
- Participate in local, regional, and State exercises to test and refine disaster preparedness capabilities.
- Enhance the wellness/fitness awareness of all Department personnel and encourage healthy lifestyles thereby minimizing the frequency and severity of job-related injury and illness.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Number of Incidents	12,899	14,121	14,524
	Number of Emergency Medical Incidents	8,765	9,168	9,534
	Number of Public Education Programs	195	120	150
	Number of Training Hours	22,007	14,000	23,100



FIRE DEPARTMENT



STAFFING LEVELS

Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
	<u>GENERAL FUND</u>				
(010)	Administrative & Clerical				
	Fire Lieutenant	3	1	1	1
	Fire Marshal	1	1	1	1
	Secretary to the Fire Chief	1	1	1	1
	Administrative Secretary	1	1	1	1
	Department Tech.	1	1	1	1
	Station Sergeant	2	1	1	1
	Shift Sergeant	3	8	8	8
	Shift Lieutenant	0	1	1	1
	Full-time Firefighter	18	21	25	33
	Firefighter/Inspector	1	1	1	1
	Total	31	37	41	49
(038)	Administrative & Clerical	0.72	0.72	0.72	0.72
(025)	Paid Callback System (FTE)	23.42	24.42	24.42	24.42
	<u>PUBLIC SAFETY MILLAGE FUND</u>				
(010)	Administrative & Clerical				
	Fire Chief	1	1	1	1
	Deputy Chief	1	1	1	1
	Battalion Chief	4	4	4	4
	Shift Lieutenant	4	3	3	3
	Fire Lieutenant	0	2	2	2
	Shift Sergeant	5	4	4	4
	Full-time Firefighter	18	19	19	19
	Station Sergeant/EMS Coordinator	1	1	1	1
	Firefighter/Hazardous Material Spe	1	1	1	1
	Total	35	36	36	36
(025)	Paid Callback System (FTE)	5.85	5.85	5.85	5.85
	Department Total	95.99	103.99	107.99	115.99

FIRE

DEPARTMENT NUMBER: 336

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$6,211,049	\$6,491,962	\$6,766,472	\$7,459,438	\$9,054,520	\$9,328,659	\$9,919,335
Operating Supplies	\$391,397	\$346,905	\$474,679	\$476,484	\$582,357	\$524,920	\$538,305
Professional & Contractual	\$986,290	\$1,048,578	\$1,200,924	\$1,277,344	\$1,264,129	\$1,276,029	\$1,311,643
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,588,736	\$7,887,445	\$8,442,075	\$9,213,266	\$10,901,006	\$11,129,608	\$11,769,283
2025/26 Projection vs. Budget - \$				\$ 771,191			
2025/26 Projection vs. Budget - %				9.14%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 1,687,740		
2026/27 Budget vs. 2025/26 Projection - %					18.32%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 2,458,932		
2026/27 Budget vs. 2025/26 Budget - %					29.13%		

FIRE**DEPARTMENT NUMBER: 336**

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(702) PERSONNEL									
702.010	010	Administrative & Clerical	2,823,043	3,394,808	3,492,460	3,492,460	4,629,451	4,768,334	5,311,384
702.025	025	Paid Callback Wages	1,230,949	819,044	368,312	770,000	793,100	816,893	841,400
702.038	038	Part-time	7,006	0	45,232	45,232	47,041	48,923	50,880
702.042	042	Holiday Pay	88,856	123,783	139,923	139,923	164,695	169,636	174,725
702.106	106	Sick & Vacation	61,432	-67,914	120,548	120,548	120,548	120,000	120,000
702.108	108	Hazard Payment	0	0	0	0	0	0	0
702.112	112	Overtime	416,522	518,966	348,722	640,000	665,600	685,568	306,135
702.200	200	Social Security	336,084	352,965	414,186	414,186	507,046	522,257	537,925
702.250	250	Blue Cross/Optical/Dental	288,657	338,256	586,275	586,275	741,296	763,535	786,441
702.275	275	Life Insurance	3,849	4,476	678	678	762	784	808
702.300	300	Pension - DC	38,846	44,796	39,200	39,200	50,400	50,400	50,400
702.305	305	Pension - DB	652,991	729,995	929,015	929,015	1,028,153	1,069,279	1,419,369
702.308	308	Post Retirement Healthcare	100,288	90,215	126,792	126,792	85,734	85,734	85,734
702.325	325	Longevity	87,111	77,937	75,061	75,061	127,140	130,954	134,883
702.350	350	Workers Compensation	75,414	64,636	80,068	80,068	93,554	96,361	99,251
(702) Category Total			6,211,049	6,491,962	6,766,472	7,459,438	9,054,520	9,328,659	9,919,335

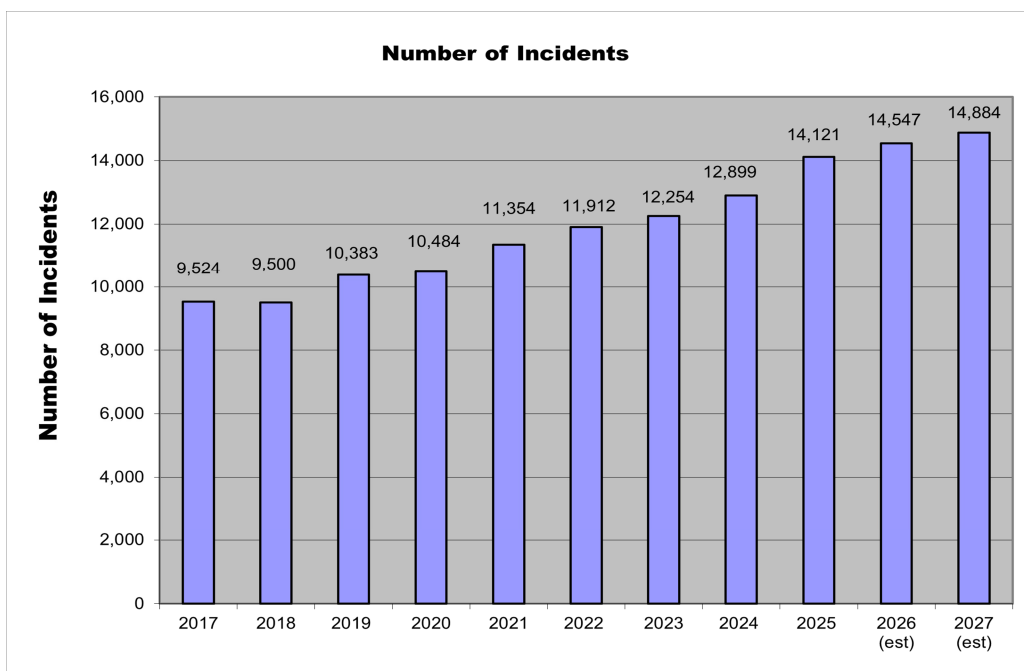
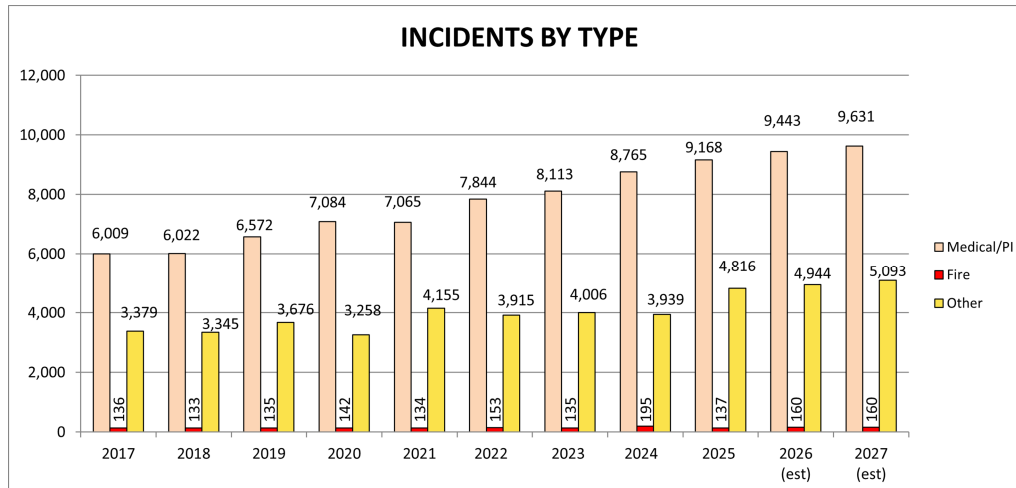
FIRE**DEPARTMENT NUMBER: 336**

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) PUBLIC SAFETY MILLAGE									
702.010	010	Full Time Wages	3,183,613	3,390,066	3,559,569	3,559,569	4,154,461	4,279,095	4,407,467
702.025	025	Paid Callback Wages	260,000	275,926	286,963	286,963	295,572	304,439	313,572
702.042	042	Holiday	181,370	193,541	203,610	203,610	239,315	246,494	253,889
702.106	106	Sick & Vacation	13,055	125,715	125,715	125,715	125,715	129,486	133,371
702.108	108	Hazard Payment	0	0	0	0	0	0	0
702.112	112	Overtime	431,089	543,110	564,834	564,834	587,427	605,050	623,202
702.200	200	Social Security	334,291	351,850	366,538	366,538	417,341	429,861	442,757
702.250	250	Blue Cross/Optical/Dental	589,425	604,538	577,297	577,297	583,179	600,674	618,694
702.275	275	Life Insurance	6,227	6,293	1,434	1,434	1,488	1,532	1,578
702.300	300	Pension - DC	34,073	35,473	35,473	35,473	35,473	35,473	35,473
702.305	305	Pension - DB	702,331	838,867	979,483	979,483	1,073,824	1,116,777	1,482,418
702.308	308	Post Retirement Healthcare	157,005	152,321	156,761	156,761	103,013	103,013	103,013
702.325	325	Longevity	118,648	130,629	141,994	141,994	181,189	186,625	192,223
702.350	350	Workers Compensation	66,982	71,629	73,101	73,101	86,273	88,861	91,527
(705) ' Realloc. to P.S. Millage Fund			(6,078,109)	(6,719,958)	(7,072,772)	(7,072,772)	(7,884,270)	(8,127,382)	(8,699,186)
Category Total			0	0	0	0	0	0	0
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	106,058	88,391	108,658	95,463	115,912	119,389	122,971
727.002	002	Books & Subscriptions	5,767	4,536	10,847	10,847	10,475	10,894	11,330
727.008	008	Supplies	89,148	82,008	111,894	111,894	111,894	120,054	120,054
727.011	011	Medical Supplies	130,691	100,762	158,800	173,800	178,057	183,903	189,983
727.019	019	Uniforms	44,961	53,559	50,980	50,980	56,519	55,140	57,346
727.020	020	Protective Clothing	7,914	9,358	25,000	25,000	101,000	27,040	28,122
727.076	076	Fire Prevention Materials	6,858	8,292	8,500	8,500	8,500	8,500	8,500
(740) ' Category Total			391,397	346,905	474,679	476,484	582,357	524,920	538,305

FIRE**DEPARTMENT NUMBER: 336**

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	16,557	19,192	18,900	18,900	20,000	20,600	21,218
801.002	002	Memberships & Licenses	32,860	34,906	45,080	45,080	45,080	45,080	45,080
801.005	005	Fleet Insurance	112,522	129,531	114,372	114,372	120,091	126,095	132,400
801.009	009	Consultants	65,329	126,848	47,940	115,330	47,940	47,940	47,940
801.013	013	Education and Training	68,681	51,501	80,379	80,379	82,790	85,274	87,832
801.023	023	Data Processing	34,714	75,947	74,267	74,267	81,267	81,935	81,935
801.026	026	Physical Examinations	36,876	3,495	60,741	60,741	86,363	64,440	66,373
850.016	016	Phone Expense	31,333	30,379	35,000	35,000	35,000	36,400	37,856
920.025	025	Utilities	150,175	153,428	137,641	157,641	162,370	167,241	172,259
930.006	006	Vehicle Maintenance	93,159	155,990	131,739	139,474	153,421	156,489	159,619
930.007	007	Office Equip. Maintenance	0	7,999	10,710	10,710	10,710	11,031	11,252
930.008	008	Vehicle Refurbishment	104	0	0	0	0	0	0
930.027	027	Radio Maintenance	6,449	15,762	20,000	20,000	3,500	3,570	3,641
930.029	029	Building Maintenance	192,117	133,171	213,358	210,000	218,400	227,136	236,221
930.032	032	Fire Equip. Maintenance	67,989	41,483	108,000	108,000	108,000	111,240	114,577
930.075	075	Fire Equipment Repair Parts	24,768	25,223	50,000	35,000	36,400	37,856	39,370
940.031	031	Fire Hydrant Rentals	26,530	26,645	27,061	27,061	27,061	27,250	27,250
955.030	030	Michigan Transportation Fee	18,397	20,513	17,687	17,340	17,687	18,401	18,769
955.040	040	Miscellaneous	7,732	-3,436	8,049	8,049	8,049	8,049	8,049
		(801) Category Total	986,290	1,048,578	1,200,924	1,277,344	1,264,129	1,276,029	1,311,643
		DEPARTMENT TOTAL	7,588,736	7,887,445	8,442,075	9,213,266	10,901,006	11,129,608	11,769,283

KEY DEPARTMENTAL TRENDS





FY 2026-27 BUDGET

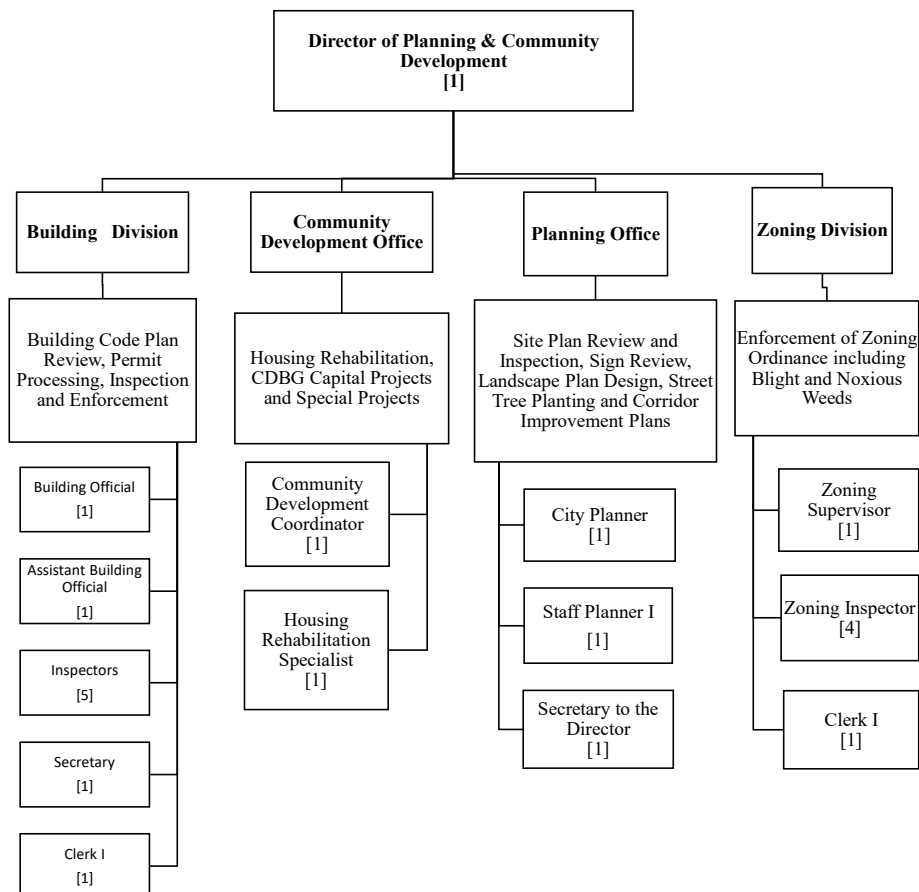
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PLANNING AND COMMUNITY DEVELOPMENT

MISSION STATEMENT: Provide professional planning and community development services as directed by the City's codes and ordinances with an appreciation for a participatory approach to community change involving residents and property owners.

ADMINISTRATION

The Department of Planning and Community Development is comprised of the Building Division, Zoning and Code Enforcement Division, Community Development Office, and Planning Office. Under the Director, the primary responsibility of the department is to monitor and guide the City's development, redevelopment, and property maintenance through enforcement of all applicable codes and ordinances. The department as well undertakes special planning projects and assignments as directed by the City Manager. Twenty-two full time equivalent employees make the department an efficient operation. Funding for the department continues to be in large part supported by permit fees. The department provides professional staff support to City Council, Planning Commission, Zoning Board of Appeals, Beautification Commission, Historic District Commission, Historical Commission, Housing Rehabilitation Loan Board and Building Boards.



BUILDING DIVISION

The Building Division's primary duties include the review of construction plans and documents, the issuance of building, electrical, mechanical, and plumbing permits and the inspection of new and renovated structures for compliance with applicable codes and standards. The Building Official oversees a staff including: 2 Building Inspectors; 1 Electrical Inspector; 1 Plumbing and 1 Mechanical Inspector; 1 Secretary, 1 Full Time Clerk II; and 1 Part Time Clerk I. Additional duties include the registration of all contractors performing work within the city and responding to service requests from residents. Statistical reports are sent monthly to the U. S. Census Bureau, the F. W. Dodge Report and the Southeastern Michigan Council of Governments (SEMCOG) in addition to other city departments. The Building Division maintains permit and plan records in accordance with the State of Michigan record retention schedule and receives numerous requests for copies of plans and construction documents each year. The Building Division also responds to resident complaints pertaining to substandard housing and dangerous buildings as well as property maintenance issues. Inspection staff initiates enforcement action through District Court when warranted.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Enforce the Property Maintenance Code to ensure protection of the City's housing stock. (1,12,13)
- Provide on-going training to inspectors necessary to maintain State registrations. (8)
- Improve process efficiency to shorten turnaround time of permit requests. (1,2)
- Move forward with real-time inspection results. (1,12,13)
- The Building Department has launched on-line permitting for contractors and homeowners. The process will be a continuing effort to stream-line and eventually process all permits via on-line and electronically. (1,2)

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Building Permits Issued	1,942	1,980	1,907
	Electrical Permits Issued	1,128	1,150	1,220
	HVAC Permits Issued	1,720	1,755	1,436
	Plumbing Permits Issued	579	636	666
	Change of Occupancy Permits	69	71	85
	Demolition Permits Issued	12	12	27
	Certificates of Occupancy Issued, Final Building	1,344	1,385	1,581
	Building Inspections	3,553	3,731	3,515
	Electrical Inspections	2,430	2,510	2,262
	HVAC Inspections	2,428	2,500	1,703
	Plumbing Inspections	1,143	1,290	1,173
	Inspections/Inspector/Year	1,910	2,006	1,731
	Inspections Performed within 48 hrs.	95%	85%	92%
Efficiency	Permit Fees Collected	1,667,066	1,750,419	2,079,070

Building Permits at Market Value
Ten Year History 2016-2025 (Calendar Year)



Residential

Year	New Construction Number	Value	Additions and Improvement Number	Value	Total Value
2016	11	5,647,600	1,403	20,017,495	25,665,095
2017	22	9,189,930	1,851	23,578,910	32,768,840
2018	31	10,527,994	1,373	24,076,279	34,604,273
2019	46	12,130,528	1,701	25,840,114	37,970,642
2020	20	3,631,681	591	10,734,318	14,365,999
2021	42	11,097,223	1,313	19,157,184	31,154,407
2022	11	3,059,247	1,280	21,343,741	24,402,988
2023	67	19,101,814	774	12,673,213	31,775,027
2024	26	10,626,981	764	17,790,188	28,417,169
2025	23	13,219,128	1,587	27,785,852	41,004,980

Commercial

2016	6	38,212,748	216	38,908,951	77,121,699
2017	6	54,696,559	184	32,050,256	86,746,815
2018	2	10,900,000	196	43,324,590	54,224,590
2019	4	6,378,167	144	48,442,984	54,821,151
2020	7	106,108,597	150	20,588,041	126,696,638
2021	6	17,718,483	143	36,445,920	54,164,403
2022	1	2,800,000	119	19,917,321	22,717,321
2023	3	15,295,000	94	19,728,011	35,023,011
2024	6	23,160,573	128	33,154,665	56,315,238
2025	3	4,425,001	119	68,970,132	73,395,133

COMMUNITY DEVELOPMENT OFFICE

The Community Development Coordinator administers the Community Development Block Grant (CDBG) Program, manages special projects, and provides professional assistance to the Beautification Commission. The primary goal of the CDBG program is to develop viable communities by improving housing conditions and living environments for low- and moderate-income populations and neighborhoods. This is accomplished through flexible funding for housing rehabilitation, public services, and capital improvements, including collaboration with the Oakland County HOME Consortium.

During the program year 2025, technical and financial assistance was allocated to support 17 low- and moderate-income single-family homeowners through the Housing Rehabilitation Program. Public Services funding supported programs assisting victims of domestic violence, individuals who are homeless or at-risk of homelessness, food bank services, mental health counseling and fair housing assistance.

The City of Farmington Hills continued its partnership with the Oakland County HOME Consortium to expand housing rehabilitation and support affordable housing efforts within the combined jurisdiction utilizing HOME funds. This collaboration provides funding for repairs that improve and preserve the living conditions of income-eligible, single-family owner-occupied homes.

While both the City's CDBG program and the Oakland County HOME Consortium support housing rehabilitation activities, residents were referred to the Consortium when requested work was more appropriately addressed through the HOME program. It is anticipated that approximately four owner-occupied homes in Farmington Hills will be served through this coordinated approach during the program year.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Administer CDBG funds in compliance with HUD regulations. (9, 12, 13)
- Continue collaboration with community partners to enhance access to public services assistance. (1, 2)
- Provide staff assistance to the Beautification Commission. (1, 12)

PERFORMANCE OBJECTIVES

- Rehabilitate 17 homes using a \$306,337 budget, inclusive of eligible home repairs, staff costs and rehabilitation administration expenses.
- Continue the partnership with the Oakland County HOME Consortium to expand housing rehabilitation opportunities to meet the needs of eligible residents.
- Complete capital projects within one year of contract award.
- Coordinate and implement special projects, including the Energy Efficiency and Conservation Block Grant, to achieve timely and effective outcomes.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Housing Rehabilitations Completed	5	17	17
	Housing Rehabilitation	\$366,905	\$306,337	\$306,337
	CDBG Capital	\$0	\$0	\$0
	CDBG Loan Board Meetings	7	7	7
	Beautification Commission Meetings	10	11	11
Efficiency	% of CDBG Admin. Cost/Total Entitlement (< HUD 20% guideline)	20%	20%	20%
	% of Capital Projects completed within 1 year	100%	100%	100%
	Dollars/Housing Rehab Completed	\$26,208	\$26,000	\$19,465



Ongoing construction at the JST site on 12 Mile Road



PLANNING OFFICE

The Planning Office is responsible for the long-range land use planning for the City, including administration of the Master Plan for Future Land Use and Zoning Ordinance, and review of all development and redevelopment activity. The Office is supervised by the City Planner and supported by the Staff Planner and Secretary to the Director.

The Office provides professional staff support to the City Council, Planning Commission, Zoning Board of Appeals, Historic District Commission, Historical Commission, and other boards and/or commissions as required. Board and commission duties include preparation of agendas and staff reports, coordination of reviews, and public notification. Additional staff duties include processing of all development and rezoning applications; drafting amendments to the Zoning Ordinance; site, landscape, and engineering plan review; review of construction permits for zoning compliance; site inspections; tree and commercial fence permit administration; and citywide addressing. The Office is also responsible for preparing the annual Capital Improvements Plan (CIP).

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Continue to lead the effort to implement the City's new Master Plan for Future Land Use (5, 9, 10, 12, 13)
- Continue to lead the effort to change the development community's perception of the City (2, 5, 9, 12, 13)
- Continue to lead the effort to create a unified internal culture of efficiency and interdepartmental cooperation with respect to development projects (2, 5, 9, 10, 11, 13)

PERFORMANCE OBJECTIVES

- Continue to address several high-priority land use issues through a comprehensive rewrite of the Zoning Ordinance as the primary means by which to implement the Master Plan for Future Land Use.
- Continue to expand opportunities for administrative review processes.
- Implement design standards that fit the context of the City.
- Continue to implement regulatory policies that incentivize owners of aging properties to redevelop their properties.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Planning Commission meetings	19	22	20
	Historic District Commission meetings	8	11	10
	PUD Plans	6	3	3
	Site Plans (+ Landscape Plans)	7	10	10
	Administrative Site Plans (+ Landscape Plans)	21	20	22
	Rezoning Requests	0	0	1
	Zoning Text and City Code Amendments	4	6	5
	Lot Splits	5	3	3
	Cluster Options	2	1	1
	PUD Option Qualifications	1	2	2
	Tree Permits	125	80	80
	Commercial Fence Permits	13	12	12
	Re-Occupancy Permits	73	75	75
	Certificates of Zoning Compliance	12	15	15
	Sign Permits	173	175	175
Efficiency	% of admin. site plans reviewed within 15 days	95%	70%	95%
	% of tree permits reviewed within 15 days	80%	80%	90%
	% of permit requests reviewed within 15 days*	80%	70%	85%

*Transition to electronic plan submission and reviews impacted response



ZONING DIVISION

The Zoning and Code Enforcement Division is responsible for the enforcement of the Zoning Ordinance and of those parts of the City Code that relate to property, including the blight and the noxious weed/tall grass ordinance. The division is comprised of a supervisor, four field inspectors, and a Clerk I. The division conducts inspections and contacts residents and business owners to obtain compliance with the City Code. If necessary, violators are taken to district court for a hearing before a magistrate or a judge. The magistrate or judge is empowered to order abatement of the violations that are civil infractions. The Zoning Division coordinates the court ordered clean ups, weed cutting and towing of illegal vehicles. The Zoning Division and Building Division work cooperatively to remove dangerous buildings and to upgrade the housing stock in the City by responding to residents' complaints and observed violations. The division also provides staff support for the Zoning Board of Appeals. This included site review, case preparation, notification mailings, and presentation of all agenda items before the Board.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Participate in forums to educate the public about code requirements and how enforcement sustains property values. (11,12)
- Update ordinance language when changes are required to meet or enhance community standards.
- Improve code enforcement tracking and reporting with updated software. (2,12)
- Neighborhood stabilization through enforcement of property maintenance codes. (12)

PERFORMANCE OBJECTIVES

- Respond within 24 hours of a report of a violation of a city code.
- Enhance operational efficiency by use of code enforcement tracking system.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	ZBA-Regular Meetings	8	10	10
	ZBA-Special Meetings	0	0	0
	ZBA Cases	16	25	20
	ZBA Mailings	848	810	800
	Junk Vehicle Inspections, including re inspections	176	150	150
	Blight/Nuisance/Trash/Weeds/Tall Grass Inspections, including re inspections	978	800	800
	Sign Inspections and ROW Sign removals	1,288	1,300	1,300
	Animals/Commercial Vehicles/Multiple Issues/Permits/Residential Vehicle/Vacant Bldg/Site Plan Compliance/ Zoning Inspections, including re inspections	729	800	800
	Total Number of Inspections	3,171	3,050	3,050
	Average # of Inspections/Inspector	793	1,017	1,017
Efficiency	Number of Abatements	1,220	1,076	1,400

STAFFING LEVELS					
Acct. No.	Title or Position	Authorized Positions	Authorized Positions	Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Community Dev. Director	1	1	1	1
	Community Dev. Coordinat	1	1	1	1
	Building Official	1	1	1	1
	Assistant Building Official	0	1	1	1
	City Planner	1	1	1	1
	Zoning Office Supervisor	1	1	1	1
	Staff Planner I	1	1	0	0
	Staff Planner II	0	0	1	1
	Housing Rehab Specialist	1	1	1	1
	Secretary to the Director	1	1	1	1
	Administrative Secretary	0	0	0	0
	Secretary	1	1	1	1
	Clerk Typist II	0	0	1	1
	Clerk Typist I	2	2	1	1
	Total	11	12	12	12
(032)	Code Inspectors				
	Building Inspector	2	2	2	2
	Electrical Inspector	1	1	1	1
	Mechanical Inspector	1	1	1	1
	Plumbing Inspector	0	1	1	1
	Zoning Code Inspector	4	4	4	4
	Total	8	9	9	9
(038)	Part-time (FTE)	1.00	1.00	0.94	1.00
	Department Total	20.00	22.00	21.94	22.00

PLANNING & COMMUNITY DEVELOPMENT

DEPARTMENT NUMBER: 701

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,723,096	\$1,591,219	\$2,140,135	\$2,109,735	\$2,164,802	\$2,233,627	\$2,304,641
Operating Supplies	\$27,364	\$17,125	\$24,315	\$22,956	\$15,658	\$15,813	\$15,972
Professional & Contractual	\$150,245	\$140,123	\$119,201	\$49,006	\$51,927	\$52,433	\$52,954
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,900,705	\$1,748,467	\$2,283,651	\$2,181,697	\$2,232,387	\$2,301,873	\$2,373,567
2025/26 Projection vs. Budget - \$				\$ (101,954)			
2025/26 Projection vs. Budget - %				-4.46%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 50,690		
2026/27 Budget vs. 2025/26 Projection - %					2.32%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (51,264)		
2026/27 Budget vs. 2025/26 Budget - %					-2.24%		

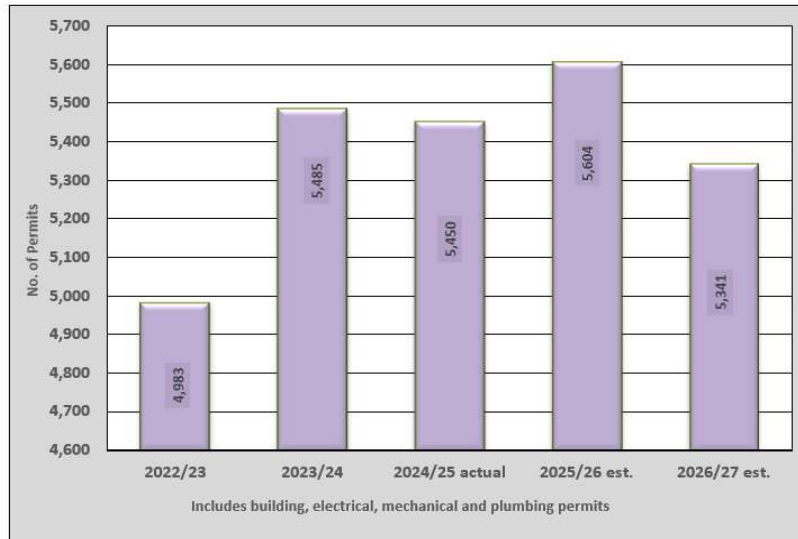
PLANNING & COMMUNITY DEVELOPMENT

DEPARTMENT NUMBER: 701

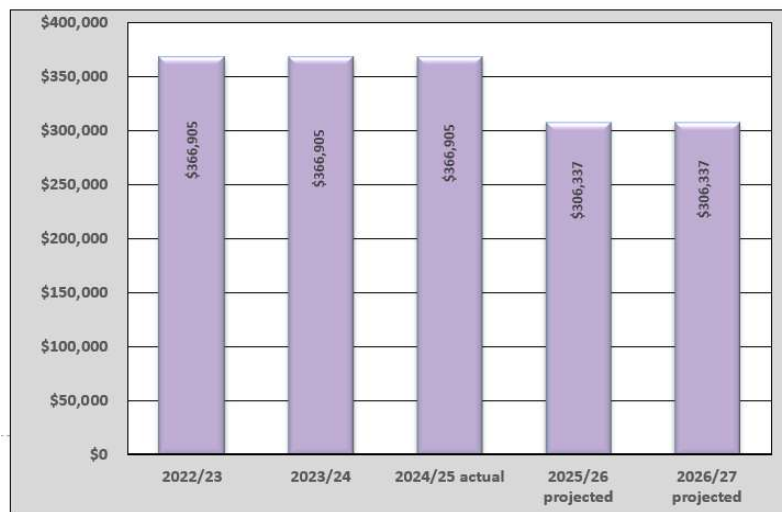
New Acct.	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
	(702)	PERSONNEL							
702.011	010	Administrative & Clerical	817,719	865,130	998,344	998,344	1,022,599	1,053,277	1,084,875
702.032	032	Code Inspectors	539,702	451,533	654,743	654,743	685,339	705,899	727,076
702.038	038	Part-time	22,593	32,542	45,000	41,600	41,600	41,600	41,600
702.106	106	Sick & Vacation	53,855	35,513	40,000	13,000	8,000	8,000	8,000
702.112	112	Overtime	5,960	4,191	7,000	7,000	6,000	6,000	6,000
702.201	200	Social Security	107,096	85,022	137,728	137,728	141,159	145,393	149,755
702.250	250	Blue Cross/Optical/Dental	214,603	172,315	298,638	298,638	309,513	321,893	334,769
702.275	275	Life Insurance	2,319	3,335	738	738	757	780	803
702.300	300	Pension - DC	18,635	18,317	20,324	20,324	20,200	20,200	20,200
702.325	325	Longevity	38,947	35,507	35,935	35,935	28,571	29,428	30,311
702.351	350	Worker's Compensation	2,903	2,413	3,685	3,685	3,065	3,157	3,252
702.700	700	Cost allocate to CDBG	(101,237)	(114,598)	(102,000)	(102,000)	(102,000)	(102,000)	(102,000)
	(702)	Category Total	1,723,096	1,591,219	2,140,135	2,109,735	2,164,802	2,233,627	2,304,641
	(740)	OPERATING SUPPLIES							
727.001	001	Gas & Oil	11,771	6,449	10,015	4,256	5,158	5,313	5,472
727.002	002	Books & Subscriptions	917	560	1,200	900	700	700	700
727.008	008	Supplies	10,236	5,686	8,300	13,000	5,000	5,000	5,000
727.041	041	Vehicle Allowance	4,440	4,430	4,800	4,800	4,800	4,800	4,800
	(740)	Category Total	27,364	17,125	24,315	22,956	15,658	15,813	15,972
	(801)	PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	1,908	4,439	6,600	5,800	5,800	5,800	5,800
801.003	002	Memberships & Licenses	1,581	2,576	2,000	2,370	2,445	2,445	2,445
801.006	004	Engineering Consultant	0	0	1,500	500	500	500	500
801.005	005	Fleet Insurance	6,759	7,577	11,657	12,356	12,727	13,109	13,502
801.013	013	Education & Training	2,620	2,572	4,400	5,025	5,025	5,025	5,025
801.066	066	Contractual Services	122,316	105,216	69,000	701	3,000	3,000	3,000
801.085	085	Weed Cutting	9,529	5,450	7,000	7,000	7,000	7,000	7,000
801.086	086	Building Board-Up	700	0	1,000	1,000	1,000	1,000	1,000
801.087	087	Building Demolition	0	6,775	10,000	10,000	10,000	10,000	10,000
900.024	024	Printing Services	282	738	300	500	300	300	300
930.006	006	Vehicle Maintenance	4,550	4,779	5,744	3,754	4,130	4,254	4,382
	(801)	Category Total	150,245	140,123	119,201	49,006	51,927	52,433	52,954
		DEPARTMENT TOTAL	1,900,705	1,748,467	2,283,651	2,181,697	2,232,387	2,301,873	2,373,567

KEY DEPARTMENTAL TRENDS

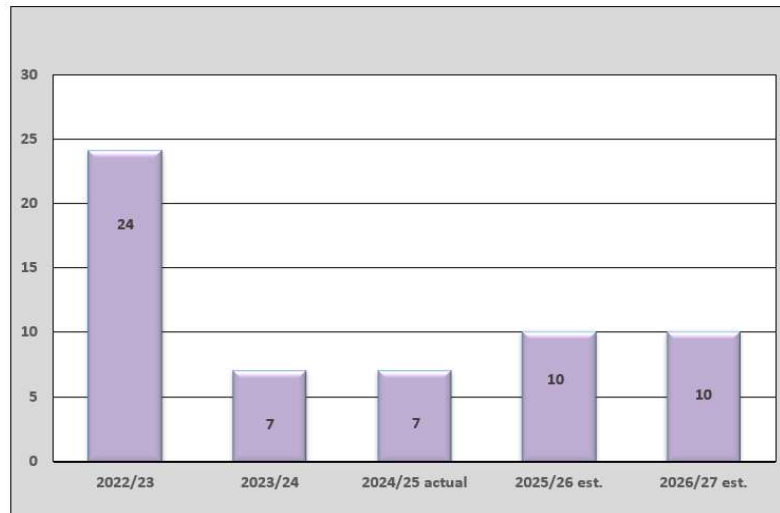
All Permits Issued/Estimated



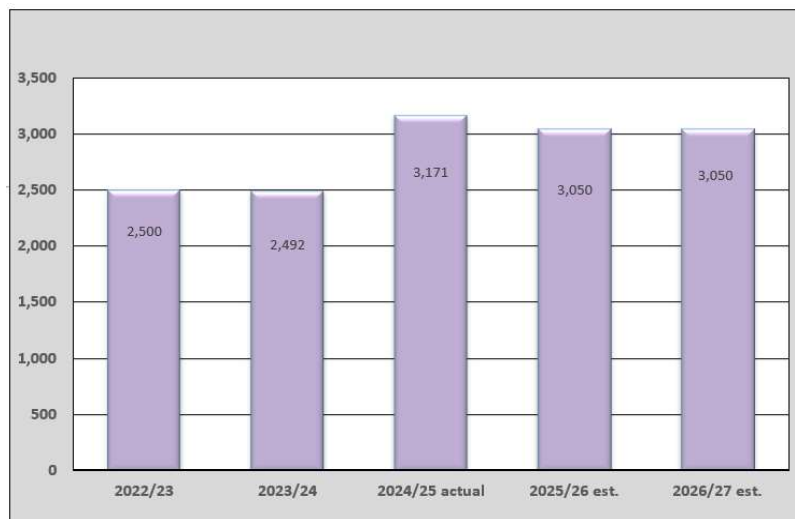
Housing Rehabilitation Program
Funding Utilized / Projected



Number of Site Plans Approved / Projected



Zoning Violations Abated/ Estimated





FY 2026-27 BUDGET

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PUBLIC SERVICES SUMMARY

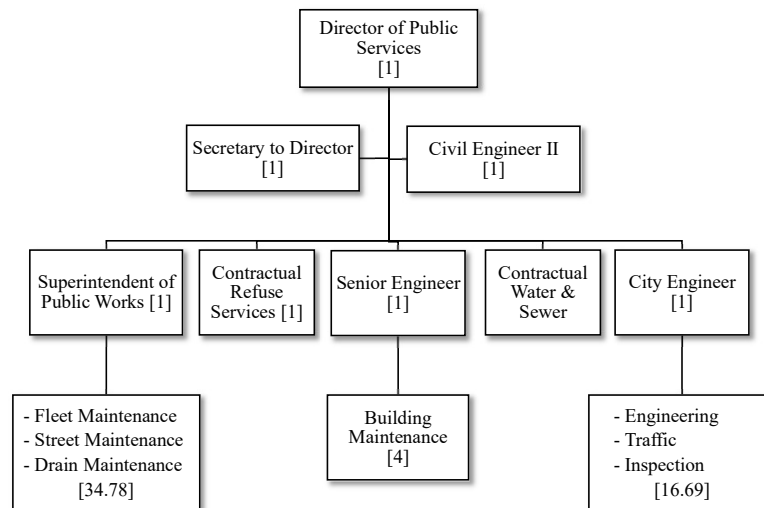
New DIV. NO.	DIV. NO.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
PUBLIC SERVICES:									
441	440	DPS Administration	498,936	498,293	568,197	663,285	596,776	612,358	630,673
446	442	Road Maint & Supervision	658,555	546,433	360,699	346,882	379,097	381,068	366,378
265	444	Building Maintenance	494,417	537,562	528,072	579,534	592,616	609,406	626,715
447	449	Engineering	1,354,843	1,469,856	1,758,197	1,716,281	1,738,206	1,797,428	1,848,542
443	450	DPW Maintenance Facility	1,405,676	1,454,993	1,438,135	1,415,689	1,624,262	1,632,388	1,671,345
528	523	Waste Removal	4,140,853	4,306,040	4,563,000	4,573,095	4,827,480	4,931,678	5,038,190
TOTAL PUBLIC SERVICES			8,553,280	8,813,178	9,216,300	9,294,765	9,758,437	9,964,326	10,181,843

The figures on this page are for the General Fund. Citywide expenditures for this service area are found in the Consolidated Budget on Page 34 of this document.



PUBLIC SERVICES

MISSION STATEMENT: The mission of the Department of Public Services is to provide technical expertise and assistance to our residents as well as maintain accurate records. We strive to improve efficiency and customer service through embracing innovation, resulting in superior quality of life for those in our community. We plan, design, construct and preserve city buildings, roads, public utilities and community mobility in a safe and environmentally sensitive manner. In addition we provide refuse removal as well as maintain city vehicles and equipment.



PUBLIC SERVICES

The Department of Public Services Administration provides the overall management for the Department's three operating divisions: Public Works, Engineering and Building Maintenance. The department consists of the Director and three administrative staff members. The salaries of these employees are partially reimbursed from the water and sewer funds.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- To provide administration for the Department of Public Services including refuse disposal within the City, maintenance and repair of all public streets, public utilities, review and inspection of all right-of-way installations, and the maintenance of public buildings and properties. (1,13)
- To represent the City's interests with federal, state, county and other agencies coordinating programs relative to the roads, sewers, drainage, water supply, solid waste, and public facilities. (9,13)
- To eliminate inefficiencies and redundancies for all City buildings and properties regarding construction and maintenance projects. (2)
- To continue to develop and implement a citywide geographical information system (GIS). (2)
- To understand the condition of the City's streets, drainage, water and sewer systems to ensure timely and cost-effective management of these vital assets. (2,11)
- To report to City Manager and City Council regarding City infrastructure and departmental activities. (1,12)
- To achieve high levels of service despite budget cuts by cross training and innovative practices.
- To participate in sound management practices to protect and enhance the Rouge River Watershed. (9,10,12)

PERFORMANCE OBJECTIVES

- Coordinate the construction and maintenance for all City buildings and properties including materials, personnel and equipment.
- Enroll staff in classes, seminars, conventions, etc. which highlight current state-of-the-art technology and information.
- Work with Rouge River Watershed communities and the Michigan Department of Environment, Great Lakes & Energy (EGLE) on the NPDES Storm Water Permit.
- Work with Oakland County to develop base maps for the GIS system and implementation of a Collaborative Asset Management System (CAMS).
- Pursue and promote additional funding for road maintenance and improvement utilizing the pavement management system.
- Pursue and promote additional funding for maintaining existing drainage systems and capital improvement projects for new drainage systems.
- Update the Master Drainage Plan.
- Evaluate the Oakland County Evergreen/Farmington system and complete the master sanitary sewer plan
- Complete the Stormwater, Asset Management, and Wastewater program (SAW) grant work.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Reports to Council	57	60	60
	Meetings attended impacting the delivery of public services	583	600	600
Efficiency	% of City Council meetings attended	85%	95%	95%

STAFFING LEVELS

Acct. No.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Director of Public Services	1	1	1	1
	Senior Engineer	1	1	1	1
	Secretary to Director of Public Services	1	1	1	1
	Civil Engineer I	1	1	0	0
	Civil Engineer II	0	0	1	1
	Department Total	4.00	4.00	4.00	4.00

DPS ADMINISTRATION

DEPARTMENT NUMBER: 441

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$344,423	\$412,410	\$402,385	\$401,093	\$431,525	\$442,146	\$455,240
Operating Supplies	\$5,256	\$6,151	\$7,142	\$6,188	\$6,516	\$6,570	\$6,627
Professional & Contractual	\$149,256	\$79,732	\$158,670	\$256,004	\$158,735	\$163,641	\$168,806
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$498,935	\$498,293	\$568,197	\$663,285	\$596,776	\$612,358	\$630,673
2025/26 Projection vs. Budget - \$				\$ 95,088			
2025/26 Projection vs. Budget - %				16.73%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (66,508)		
2026/27 Budget vs. 2025/26 Projection - %					-10.03%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 28,579		
2026/27 Budget vs. 2025/26 Budget - %					5.03%		

DPS ADMINISTRATION

DEPARTMENT NUMBER: 441

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		(702) SALARIES & WAGES							
702.010	010	Administrative & Clerical	347,806	414,315	428,075	428,075	460,981	474,810	489,054
702.038	038	Part-time	0	0	0	0	0	0	0
702.041	041	Auto Allowance	2,960	4,430	4,800	4,800	4,800	4,800	4,800
702.106	106	Sick & Vacation	3,834	30,015	0	0	0	0	0
702.112	112	Overtime	1,640	1,605	2,973	1,681	2,616	2,694	2,775
702.200	200	Social Security	27,875	34,719	34,507	34,507	37,299	38,418	39,570
702.250	250	Blue Cross/Optical/Dental	49,741	35,319	48,593	48,593	48,593	50,051	51,552
702.275	275	Life Insurance	2,693	1,754	87	87	89	92	95
702.300	300	Pension - DC	2,333	3,967	2,800	2,800	2,800	2,800	2,800
702.325	325	Longevity	19,065	16,091	11,065	11,065	14,661	15,101	15,554
702.350	350	Worker's Compensation	568	582	705	705	741	763	786
702.591	591	Reallocation to Water Funds	(57,046)	(65,193)	(65,610)	(65,610)	(70,527)	(73,691)	(75,873)
702.592	592	Reallocation to Sewer Funds	(57,046)	(65,193)	(65,610)	(65,610)	(70,527)	(73,691)	(75,873)
		(702) ' Category Total	344,423	412,410	402,385	401,093	431,525	442,146	455,240
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil	3,488	1,492	2,442	1,488	1,816	1,870	1,927
727.002	002	Books & Subscriptions	0	0	300	300	300	300	300
727.004	004	Recruiting	0	0	1,000	1,000	1,000	1,000	1,000
727.008	008	Supplies	1,768	4,659	3,400	3,400	3,400	3,400	3,400
	025	Pilot- Vegetation Management	0	0	0	0	0	0	0
		(740) ' Category Total	5,256	6,151	7,142	6,188	6,516	6,570	6,627
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	6,671	7,253	12,400	9,165	10,825	10,825	10,825
801.002	002	Memberships & Licenses	40,268	42,037	44,155	41,555	45,995	47,901	50,066
801.004	004	Consultants	101,789	29,456	100,000	203,169	100,000	103,000	106,000
801.013	013	Education & Training	235	747	2,115	2,115	1,915	1,915	1,915
930.006	006	Vehicle Maintenance	293	240	0	0	0	0	0
		(801) ' Category Total	149,256	79,732	158,670	256,004	158,735	163,641	168,806
		DEPARTMENT TOTAL	498,935	498,293	568,197	663,285	596,776	612,358	630,673

ROAD MAINTENANCE

The road maintenance and supervision budget provides funding for the staff assigned to right-of-way maintenance activities in support of the Department's Vision and Mission Statements. The City's street network currently includes approximately 58 miles of major streets and 247 miles of local streets. Farmington Hills has one of the largest street networks in the State of Michigan and is the second largest municipal network in Oakland County. Routine maintenance of the City's street system includes pavement patching, road grading, litter control, forestry maintenance, storm drain maintenance and improvements, sign maintenance and snow/ice control. Additionally, City crews provide mowing and litter control services to 40 miles of State and County roads. The road maintenance utilizes automated vehicle location equipment on the road maintenance fleet to improve operations efficiency and better serve the residents of the City.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Improve road safety. (1,3,13)
- Reduce complaints. (8,11,13)
- Improve efficiency of the snow and ice control operations. (3,10,13)
- Improve the efficiency of road maintenance services. (2,12)
- Maintain a safe work environment. (8)
- Contribute to the City's beautification. (12,13)
- Increase participation in community engagement and outreach events. (4, 11)
- Implement and utilize modern Asset Management software. (2,8)
- Maintain APWA self-assessment certification. (1)
- Improve the contract preparation, scheduling and oversight of contracted road and right-of-way maintenance services. (1,3)

PERFORMANCE OBJECTIVES

- Dedicate training time to staff development and safety programs.
- Utilize best (maintenance) management practices.
- Improve response to service requests.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Maintenance Contracts	32	33	33
	Emergency Call-Ins (supervisor response)	76	70	70
	Winter Maintenance Activities (November 1- April 30)	71	75	70
Efficiency	Miles of Gravel Road Graded	285	280	260
	Community Outreach Events	26	25	25
	Lineal Feet of Re-ditching	16,533	15,000	15,000
	Miles per Road Maintenance Personnel	14.4	13.8	13.8
	Gallons of Liquid De-Icer	175,000	250,000	275,000
	Tons of Salt Used	4,672	5,800	4,000
	Tons of Cold Patch Material Placed	152	150	150

STAFFING LEVELS

Acct.	Title or Position	Authorized Positions		Authorized Positions	
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Supervisor	3	3	3	3
	Sign Shop Technician	1	1	1	1
	Fleet Maintenance Supervisor	0	0	0	0
	Inventory & Records Coordinator	0	0	0	0
	Equipment Operator III	5	5	5	5
	Equipment Operator II	8	5	8	8
	Equipment Operator I	2	5	2	2
	Laborer II	0	0	1	1
	Laborer I	3	3	2	2
	Total	22	22	22	22
(038)	Part-Time (FTE)	3.71	3.29	3.40	3.40
	Department Total	25.71	25.29	25.40	25.40

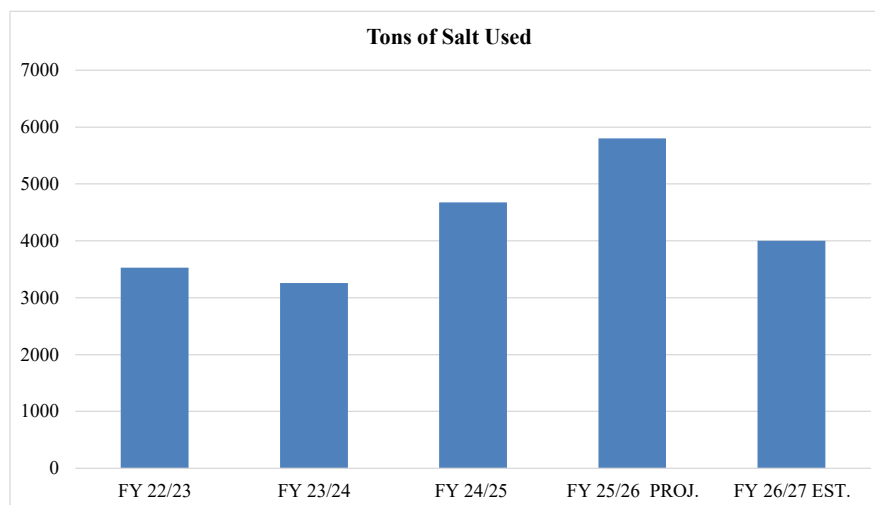
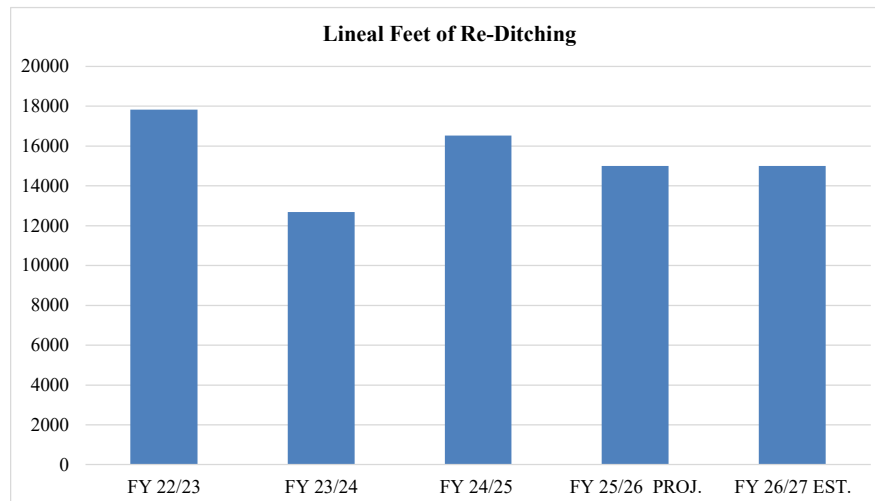
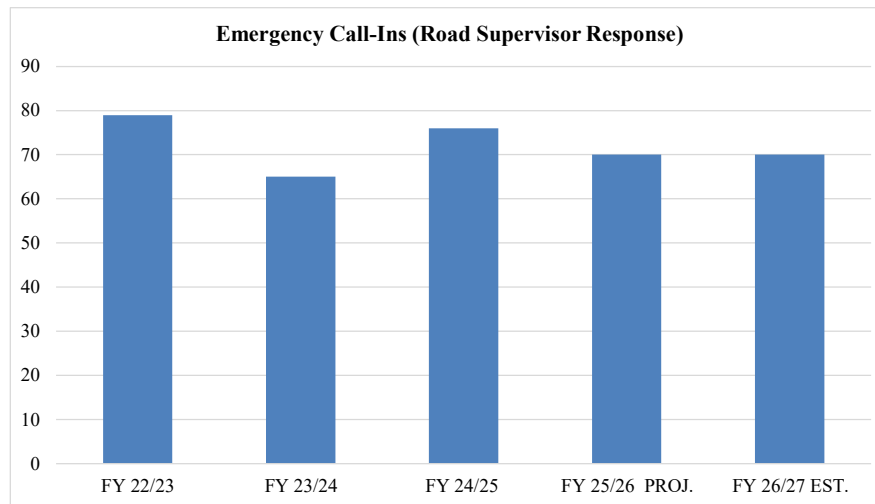
ROAD MAINTENANCE & SUPERVISION

DEPARTMENT NUMBER: 446

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,870,344	\$2,134,127	\$2,405,273	\$2,381,890	\$2,475,484	\$2,549,202	\$2,625,132
Operating Supplies	\$141,923	\$140,942	\$145,956	\$142,219	\$163,228	\$168,125	\$173,169
Professional & Contractual	\$138,101	\$168,081	\$176,743	\$169,663	\$180,869	\$185,943	\$191,210
Capital Outlay	\$0	\$35,805	\$38,000	\$35,000	\$35,000	\$27,000	\$2,000
TOTAL EXPENDITURES	\$2,150,368	\$2,478,955	\$2,765,972	\$2,728,772	\$2,854,581	\$2,930,271	\$2,991,511
2025/26 Projection vs. Budget - \$				\$ (13,817)			
2025/26 Projection vs. Budget - %				-3.83%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 32,215		
2026/27 Budget vs. 2025/26 Projection - %					9.29%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 18,398		
2026/27 Budget vs. 2025/26 Budget - %					5.10%		

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(702) SALARIES & WAGES									
702.010	010	Administrative & Clerical	1,213,048	1,404,633	1,546,514	1,546,514	1,575,270	1,622,528	1,671,204
702.015	015	Seasonal Aides	47,548	58,356	132,210	109,000	139,290	143,469	147,773
702.106	106	Sick & Vacation	6,678	10,076	36,006	31,000	34,196	35,222	36,279
702.112	112	Overtime	110,913	139,973	121,167	126,000	126,023	129,803	133,698
702.200	200	Social Security	112,551	122,638	147,327	147,327	150,306	154,815	159,460
702.250	250	Blue Cross/Optical/Dental	270,401	294,747	304,088	304,088	325,954	335,733	345,805
702.275	275	Life Insurance	1,861	2,085	202	202	202	208	215
702.300	300	Pension - DC	20,067	18,191	18,200	18,200	18,200	18,200	18,200
702.325	325	Longevity	53,722	51,767	55,976	55,976	66,119	68,103	70,146
702.350	350	Worker's Compensation	33,554	31,662	43,583	43,583	39,923	41,121	42,354
(702)		Category Total	1,870,344	2,134,127	2,405,273	2,381,890	2,475,484	2,549,202	2,625,132
(740) OPERATING SUPPLIES									
727.001	001	Gas & Oil	95,510	89,273	92,956	89,119	109,059	112,331	115,701
727.002	002	Books & Subscriptions	182	60	600	1,000	1,030	1,061	1,093
727.008	008	Supplies	1,401	469	1,600	1,300	1,339	1,379	1,421
727.019	019	Uniforms	20,300	20,966	21,500	21,500	22,500	23,175	23,870
727.030	030	Tools & Misc. Small Equip.	10,593	12,404	13,500	13,500	13,500	13,905	14,322
727.034	034	Safety Equipment	13,936	17,770	15,800	15,800	15,800	16,274	16,762
(740)		Category Total	141,923	140,942	145,956	142,219	163,228	168,125	173,169
(801) PROFESSIONAL & CONTRACTUAL									
801.001	001	Conferences & Workshops	7,236	8,621	8,510	9,000	10,000	10,000	10,000
801.002	002	Memberships & Licenses	2,429	1,143	2,700	2,650	2,650	2,650	2,650
801.005	005	Fleet Insurance	25,396	31,491	35,765	35,765	35,765	37,554	39,431
801.013	013	Education & Training	7,071	24,164	19,800	14,500	14,500	14,500	14,500
801.030	030	Emergency Meal Allowance	529	560	1,100	1,100	1,100	1,100	1,100
801.071	071	Contractual Projects	25,553	2,222	13,000	13,000	17,600	18,088	18,595
930.006	006	Vehicle Maintenance	61,844	97,317	87,168	84,948	89,443	92,126	94,890
930.008	008	Equipment Maintenance	3,765	1,602	3,700	3,700	3,811	3,925	4,043
930.029	029	Cemetery Maintenance	4,279	960	5,000	5,000	6,000	6,000	6,000
(801)		Category Total	138,101	168,081	176,743	169,663	180,869	185,943	191,210
(970) CAPITAL OUTLAY									
971.020	020	Equipment	0	35,805	38,000	35,000	35,000	27,000	2,000
(970)		Category Total	0	35,805	38,000	35,000	35,000	27,000	2,000
GROSS DEPARTMENT TOTAL			2,150,368	2,478,955	2,765,972	2,728,772	2,854,581	2,930,271	2,991,511
955.200		Less: Road Funds Reimbursement	(1,491,813)	(1,932,522)	(2,405,273)	(2,381,890)	(2,475,484)	(2,549,202)	(2,625,132)
DEPARTMENT TOTAL			658,555	546,433	360,699	346,882	379,097	381,068	366,378

KEY DEPARTMENTAL TRENDS



BUILDING MAINTENANCE

The operation and maintenance expenses for City Hall are charged to this account. Principal expenses are for salaries and supplies to keep the building in good repair. The building maintenance staff is responsible for managing maintenance contracts, monitoring/inspecting all heating, ventilation and air conditioning (HVAC) equipment, completing preventative maintenance programs, and providing general maintenance and repair for 7 City-owned buildings.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Create an organized environment for all departments for record storage and retrieval. (2,8)
- Continue to utilize the Community Service Work Program for various maintenance projects. (2)
- To operate efficiently, reduce unnecessary spending and effectively maintain the City's facilities. (2,8)
- Meet all safety standards prescribed by the State and Federal regulations. (8,9)
- Provide preventative maintenance programs on all mechanical, electrical, and plumbing equipment for all City buildings. (2,8)
- Ensure that residents and employees have clean and safe facilities to carry on their day-to-day business. (3,8,13)
- Continue to evaluate best practices in green technology and leverage where appropriate. (2)

PERFORMANCE OBJECTIVES

- To maintain within the budgetary framework, 7 City facilities in a safe, clean and economical manner.
- To test and maintain backflow prevention devices for all City facilities.
- To conduct monthly preventative maintenance inspections on a timely basis and oversee quarterly inspections performed by contractors.
- To coordinate the storage or disposal of any unused furniture or equipment for City auctions.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Community Work Program workdays supervised	36	40	40
	Number of monthly inspections (HVAC)	84	84	84
	Number of buildings maintained	7	7	7
	Number of maintenance contracts managed	13	13	13
Efficiency	Percentage of emergency call-ins responded to within 30 minutes	90%	95%	95%

STAFFING LEVELS

		Authorized Positions		Authorized Positions	Authorized Positions
Acct.	Title or Position	23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Building Maintenance Supervis	1	1	1	1
	Building Maintenance Technici	1	1	1	1
	Building Maintenance Worker	2	2	2	2
	Department Total	4.00	4.00	4.00	4.00

BUILDING MAINTENANCE
DEPARTMENT NUMBER: 265

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$335,785	\$359,161	\$353,401	\$386,174	\$399,448	\$411,584	\$424,098
Operating Supplies	\$19,415	\$26,234	\$21,696	\$29,103	\$26,555	\$26,692	\$26,833
Professional & Contractual	\$139,219	\$152,168	\$152,975	\$164,257	\$166,613	\$171,130	\$175,784
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$494,419	\$537,562	\$528,072	\$579,534	\$592,616	\$609,406	\$626,715
2025/26 Projection vs. Budget - \$				\$ 51,462			
2025/26 Projection vs. Budget - %				9.75%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 13,082		
2026/27 Budget vs. 2025/26 Projection - %					2.26%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 64,544		
2026/27 Budget vs. 2025/26 Budget - %					12.22%		

BUILDING MAINTENANCE
DEPARTMENT NUMBER: 265

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) SALARIES & WAGES							
702.010	010	Salaries	210,250	232,436	244,870	244,870	257,074	264,786	272,730
702.106	106	Sick & Vacation	5,558	6,859	5,991	6,966	7,140	7,319	7,502
702.112	112	Overtime	30,747	34,710	14,800	46,598	45,474	46,611	47,776
702.200	200	Social Security	21,660	21,186	21,268	21,268	22,294	22,963	23,652
702.250	250	Blue Cross/Optical/Dental	48,013	46,904	50,026	50,026	50,026	52,027	54,108
702.275	275	Life Insurance	386	457	37	37	37	38	39
702.300	300	Pension - DC	3,967	4,200	2,800	2,800	2,800	2,800	2,800
702.325	325	Longevity	11,267	9,024	9,771	9,771	10,956	11,285	11,623
702.350	350	Worker's Compensation	3,937	3,384	3,838	3,838	3,646	3,755	3,868
		(702) ' Category Total	335,785	359,161	353,401	386,174	399,448	411,584	424,098
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil	693	2,450	3,516	1,923	2,310	2,379	2,451
727.008	008	Supplies	17,568	22,373	16,000	25,000	22,000	22,000	22,000
727.019	019	Uniforms	1,155	1,411	2,180	2,180	2,245	2,313	2,382
		(740) ' Category Total	19,415	26,234	21,696	29,103	26,555	26,692	26,833
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	0	0	1,310	1,310	1,310	1,310	1,310
801.002	002	Memberships & Licenses	0	300	300	300	300	300	300
801.005	005	Fleet Insurance	753	824	989	989	989	1,038	1,090
801.013	013	Education & Training	0	156	500	500	500	500	500
920.025	025	Utilities	70,645	73,027	73,000	78,000	80,340	82,750	85,233
930.006	006	Vehicle Maintenance	175	1,194	876	158	174	177	181
930.029	029	Building Maintenance	67,645	76,667	76,000	83,000	83,000	85,054	87,170
		(801) ' Category Total	139,219	152,168	152,975	164,257	166,613	171,130	175,784
		DEPARTMENT TOTAL	494,419	537,562	528,072	579,534	592,616	609,406	626,715

ENGINEERING DIVISION

Activities of the Engineering Division include municipal project design and administration, as well as plan review and inspection of new developments. In addition, the Division addresses traffic concerns and considerable requests for information by engineers, builders and residents. The Division strives to improve the safety and mobility of the transportation system of the City.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Maintain accurate records. Make available to public. (1, 10, 12, 13)
- Improve condition of city water system by replacing old water main. (13)
- Pursue grant funds for aging infrastructure. (5)
- Improve the overall PASER score for Major and Local road networks. (1, 2, 12, 13)
- Incorporate and improve GIS technology into delivery of engineering services. (2, 8)
- Address storm water quality concerns and pursue innovative “green” practices. (10, 13)
- Maintain quality engineering services including design review and analysis. (1, 2)

PERFORMANCE OBJECTIVES

- Reduce initial review time for sites and subdivisions.
- Complete Adopted and budgeted capital improvement projects.
- Reduce vehicle crash rate citywide.
- Assist neighborhoods with Traffic SAFE-TE3 Program implementations (Safety Awareness for Everyone through Education, Enforcement and Engineering).

ENGINEERING

DEPARTMENT NUMBER: 447

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Contracts Let (number)	16	12	10
	Contracts Let (amount)	\$26,000,000	\$26,000,000	\$29,000,000
	Subdivision/Locations Participating in SAFE-TE3	19	20	21
	Citizen Service Requests	344	465	512
Efficiency	Percent first reviews within four weeks	90%	100%	100%

STAFFING LEVELS

Acct.	Title or Position	Authorized Positions		Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	City Engineer	1	1	1	1
	Chief Engineering Inspector	1	1	1	1
	Design Technician	0	0	0	0
	Traffic Engineer	0	0	0	0
	Civil Engineer III	0	0	0	0
	Senior Traffic Engineer	1	1	1	1
	Civil Engineer II	0	2	2	2
	Civil Engineer I	4	2	2	2
	Construction Inspector IV	1	1	1	1
	Construction Inspector III	1	1	1	1
	Construction Inspector II	3	3	3	3
	Construction Inspector I	0	0	0	0
	Clerk Typist I	0	0	0	0
	Clerk Typist II	0	0	0	0
	Department Aide	1	1	1	1
	Administrative Secretary	1	1	1	1
	Total	14	14	14	14
(038)	Part-time (FTE)	3.28	3.28	2.69	2.66
	Department Total	17.28	17.28	16.69	16.66

ENGINEERING

DEPARTMENT NUMBER: 447

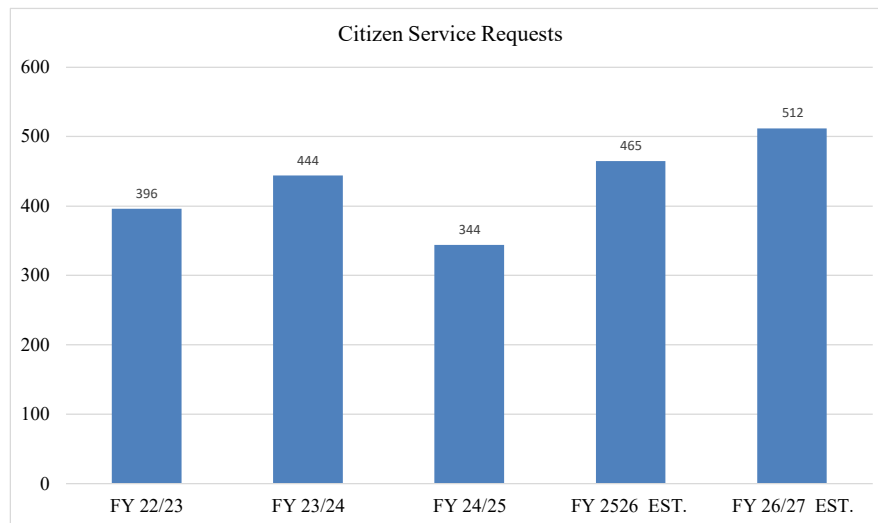
SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,283,184	\$1,374,513	\$1,650,343	\$1,619,467	\$1,637,025	\$1,694,208	\$1,743,218
Operating Supplies	\$32,421	\$31,496	\$36,729	\$26,625	\$29,434	\$30,151	\$30,889
Professional & Contractual	\$30,375	\$50,142	\$71,125	\$70,189	\$71,747	\$73,069	\$74,435
Capital Outlay	\$8,866	\$13,705	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,354,845	\$1,469,856	\$1,758,197	\$1,716,281	\$1,738,206	\$1,797,428	\$1,848,542
2025/26 Projection vs. Budget - \$				\$ (41,917)			
2025/26 Projection vs. Budget - %				-2.38%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 21,926		
2026/27 Budget vs. 2025/26 Projection - %					1.28%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (19,991)		
2026/27 Budget vs. 2025/26 Budget - %					-1.14%		

ENGINEERING

DEPARTMENT NUMBER: 447

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	(702)	SALARIES & WAGES							
702.010	010	Salaries & Wages	1,031,965	1,133,274	1,218,619	1,218,619	1,260,537	1,298,353	1,337,303
702.038	038	Part-time	106,597	124,159	154,950	144,353	159,270	163,252	167,333
702.106	106	Sick & Vacation	38,823	29,454	132,127	132,200	70,606	72,371	74,182
702.112	112	Overtime	87,948	52,134	114,552	94,200	118,600	121,565	124,604
702.200	200	Social Security	96,895	101,646	127,110	127,110	129,258	133,135	137,129
702.250	250	Blue Cross/Optical/Dental	143,962	162,258	202,127	202,127	220,917	227,545	234,371
702.275	275	Life Insurance	3,832	4,253	3,766	3,766	3,942	4,060	4,182
702.300	300	Pension - DC	12,367	12,950	14,350	14,350	14,350	14,350	14,350
702.325	325	Longevity	38,178	39,681	41,313	41,313	27,492	28,317	29,166
702.350	350	Worker's Compensation	2,708	2,320	3,699	3,699	3,068	3,160	3,255
702.591		Realloc. to Water Fund	(233,409)	(239,679)	(301,892)	(301,892)	(309,179)	(309,916)	(318,881)
702.592		Realloc. to Sewer Fund	(46,682)	(47,936)	(60,378)	(60,378)	(61,836)	(61,983)	(63,776)
	(702)	Category Total	1,283,184	1,374,513	1,650,343	1,619,467	1,637,025	1,694,208	1,743,218
	(740)	OPERATING SUPPLIES							
727.001	001	Gas & Oil	18,352	15,207	20,829	10,705	12,974	13,363	13,764
727.002	002	Books & Subscriptions	0	0	500	520	742	742	742
727.008	008	Supplies	9,629	11,859	10,600	10,600	10,918	11,246	11,583
727.041	041	Auto Allowance	4,440	4,430	4,800	4,800	4,800	4,800	4,800
	(740)	Category Total	32,421	31,496	36,729	26,625	29,434	30,151	30,889
	(801)	PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	4,436	7,228	12,105	13,665	13,927	14,345	14,775
801.002	002	Memberships & Licenses	681	1,853	21,080	19,490	19,490	19,490	19,490
801.004	004	Consultants	13,860	24,337	13,567	11,910	12,267	12,635	13,014
801.005	005	Fleet Insurance	5,130	6,618	5,818	5,818	6,109	6,414	6,735
801.009	009	Consulting & Review Fee	0	0	500	500	500	500	500
801.013	013	Education & Training	463	5,568	9,280	9,680	9,680	9,680	9,680
900.024	024	Printing Services	1,115	458	125	125	125	125	125
930.006	006	Vehicle Maintenance	3,995	4,026	5,050	5,401	5,941	6,060	6,181
930.007	007	Equip. Maintenance	695	55	3,600	3,600	3,708	3,819	3,934
	(801)	Category Total	30,375	50,142	71,125	70,189	71,747	73,069	74,435
	(970)	CAPITAL OUTLAY							
971.001	001	Office Equipment	0	0	0	0	0	0	0
971.009	009	Traffic Survey Equipment	8,866	13,705	0	0	0	0	0
	(970)	Category Total	8,866	13,705	0	0	0	0	0
		DEPARTMENT TOTAL	1,354,845	1,469,856	1,758,197	1,716,281	1,738,206	1,797,428	1,848,542

KEY DEPARTMENTAL TRENDS



DPW MAINTENANCE FACILITY

The DPW maintenance facility budget provides funding for the administrative office and fleet maintenance operations. The office staff processes all service requests and inquiries from residents for street, drainage, and roadside maintenance. The office staff also serves as the communications link between residents and the DPW field staff, via cell phones and two-way radio, ensuring a quick response to citizen service requests. All this activity is in support of the Department's Vision and Mission Statements.

The DPW's garage is responsible for maintaining the City's fleet of approximately 400 vehicles and pieces of equipment, which includes passenger vehicles, patrol vehicles, pick-up trucks, light trucks, utility vehicles, heavy trucks, private vehicles, vans/buses, multi-purpose vehicles, heavy road equipment, and small equipment. New emission control requirements, fuel economy standards, computerized engine controls and safety enhancements contribute significantly to the fleet maintenance workload.

The cornerstone of the DPW garage is the preventative maintenance (PM) program. The objective of preventative maintenance is to extend the service life of equipment, minimize downtime and avoid equipment failures through scheduled inspection and service.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Improve fleet safety, reliability, and equipment longevity. (2,8)
- Promote alternative fuels within the fleet. (2)
- Promote more shared use of City fleet by all departments through the use of higher-quality pool vehicles. (2)
- Provide adequate maintenance and upgrades to the DPW facility to ensure maximum benefit and longevity. (1,2)
- Ensure a safe work environment. (8)

PERFORMANCE OBJECTIVES

- Reduce vehicle down-time.
- Improve vehicle lifecycle costs.
- More balanced use of the fleet.
- Improve equipment versatility.
- Improve the quality of the automobiles in the fleet.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Cost of Parts Issued	\$279,421	\$312,000	\$322,000
	Work Orders	1,136	1,150	1,200
	Fuel Gallons	206,684	204,000	202,000
	Number of Vehicles and Equipment	423	423	425
	Average Age of Vehicles and Equipment	6.2	6.1	6.2
	New Vehicles and Equipment Purchased	25	26	27

STAFFING LEVELS

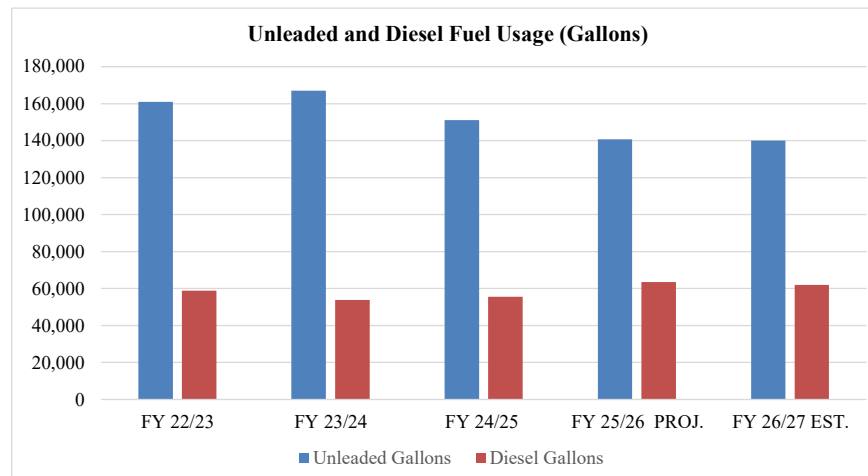
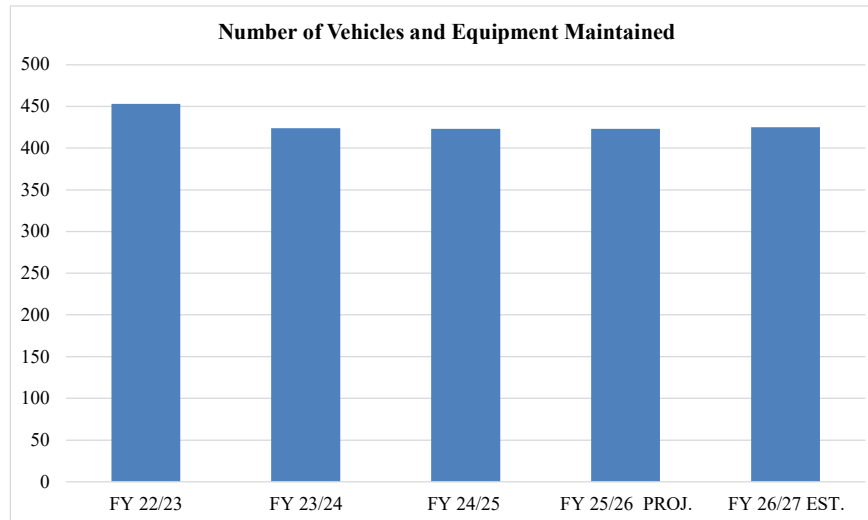
Acct.	Title or Position	Authorized Positions		Authorized Positions	
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
450					
(015)	Supervision/Secretary/Mechanics				
	DPW Superintendent	1	1	1	1
	Admin. Secretary	1	1	1	1
	DPW Contract Technician	1	1	1	1
	Fleet & Facility Maintenance S	1	1	1	1
	Mechanic III	1	1	1	1
	Mechanic II	3	3	3	4
	Mechanic I	0	0	0	0
	Inventory & Repair Coordinato	1	1	1	1
	Building Maint Mechanic	1	1	1	1
	Total Full-time	10	10	10	11
(038)	Part-time (FTE)	0.75	0.38	0.38	0.19
	Department Total	10.75	10.38	10.38	11.19

DPW MAINTENANCE FACILITY
DEPARTMENT NUMBER: 443

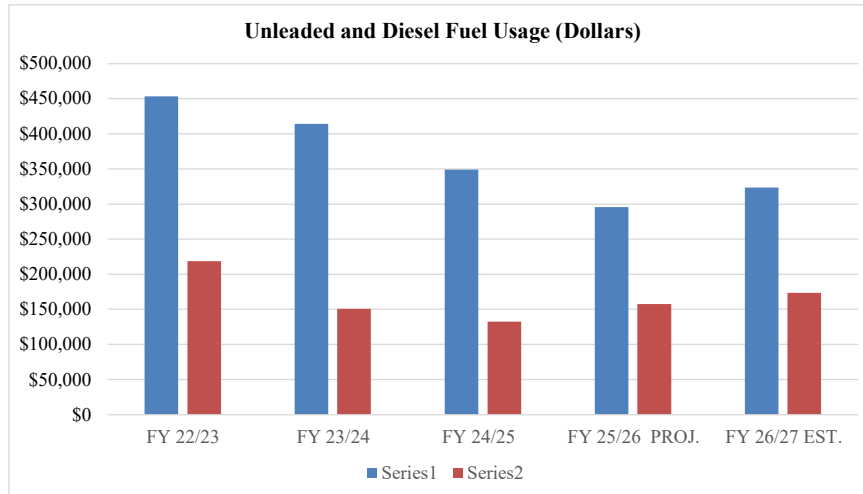
SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,094,141	\$1,117,119	\$1,089,124	\$1,082,012	\$1,250,961	\$1,258,754	\$1,297,681
Operating Supplies	\$904,595	\$947,230	\$962,903	\$931,758	\$959,521	\$995,822	\$1,033,760
Professional & Contractual	\$219,865	\$216,187	\$248,420	\$264,231	\$276,091	\$283,240	\$290,603
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,218,600	\$2,280,536	\$2,300,447	\$2,278,001	\$2,486,573	\$2,537,815	\$2,622,044
2025/26 Projection vs. Budget - \$				\$ (22,446)			
2025/26 Projection vs. Budget - %				-1.56%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 208,573		
2026/27 Budget vs. 2025/26 Projection - %					14.73%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 186,127		
2026/27 Budget vs. 2025/26 Budget - %					12.94%		

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) SALARIES & WAGES							
702.015	015	Supervision/Sec./Mech.	724,885	761,682	713,052	713,052	857,047	882,758	909,241
702.038	038	Part-time	74,918	3,293	12,000	4,000	6,000	6,180	6,365
702.106	106	Sick & Vacation	8,593	10,343	14,811	13,000	15,361	15,822	16,297
702.112	112	Overtime	109,174	145,867	127,301	130,000	112,393	86,365	90,456
702.200	200	Social Security	64,757	69,726	68,638	68,638	80,237	82,644	85,123
702.250	250	Blue Cross/Optical/Dental	80,512	89,621	127,077	127,077	145,146	149,500	153,985
702.275	275	Life Insurance	1,636	1,822	563	563	590	608	626
702.300	300	Pension - DC	12,834	17,734	9,800	9,800	11,200	11,200	11,200
702.325	325	Longevity	8,375	9,796	9,102	9,102	16,749	17,251	17,769
702.350	350	Worker's Compensation	8,456	7,235	6,780	6,780	6,238	6,425	6,618
		(702) Category Total	1,094,141	1,117,119	1,089,124	1,082,012	1,250,961	1,258,754	1,297,681
		(740) OPERATING SUPPLIES							
727.001	001	Fuel & Oil Inventory	572,342	567,096	596,635	550,000	551,046	567,577	584,605
727.002	002	Books & Subscriptions	1,450	1,428	6,100	4,900	5,047	5,198	5,354
727.008	008	Supplies	18,766	19,294	18,000	19,000	19,570	20,157	20,762
727.009	009	Gas & Oil	5,644	2,481	3,741	1,858	1,858	1,914	1,971
727.012	012	Mechanics Tool Allowance	4,755	3,344	4,000	4,500	4,500	4,500	4,500
727.076	076	Auto/Truck Parts	278,848	334,097	308,427	330,000	355,000	373,300	392,698
727.085	085	Misc. Auto/Truck Supplies	22,790	19,489	26,000	21,500	22,500	23,175	23,870
		(740) Category Total	904,595	947,230	962,903	931,758	959,521	995,822	1,033,760
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	1,876	6,999	4,100	6,000	6,400	6,400	6,400
801.002	002	Memberships & Licenses	594	1,057	1,100	1,475	2,100	2,100	2,100
801.005	005	Fleet Insurance	2,231	2,610	2,366	2,437	2,366	2,437	2,510
801.013	013	Education & Training	450	0	5,300	1,300	5,300	5,300	5,300
801.046	046	Custodial Contract	12,359	18,281	27,000	22,000	22,660	23,340	24,040
801.056	056	Refuse Removal	1,461	2,078	4,000	4,000	4,120	4,244	4,371
920.025	025	Utilities Expense	71,676	83,015	72,000	95,000	97,160	99,385	101,676
930.006	006	Vehicle Maintenance	1,076	1,806	554	519	570	587	605
930.007	007	Office Equip. Maintenance	0	4,314	6,000	4,500	4,635	4,774	4,917
930.008	008	Garage Equip. Maintenance	4,293	6,333	9,000	6,000	6,180	6,365	6,556
930.027	027	Radio Maintenance	0	0	2,000	1,000	1,000	1,000	1,000
930.029	029	Building Maintenance	48,064	35,540	50,000	55,000	56,650	58,350	60,100
930.104	104	Subcontract Repairs	75,784	54,154	65,000	65,000	66,950	68,959	71,027
		(801) Category Total	219,865	216,187	248,420	264,231	276,091	283,240	290,603
		Total Expenditures	2,218,600	2,280,536	2,300,447	2,278,001	2,486,573	2,537,815	2,622,044
		Less Interdepartment Billings	(812,924)	(825,543)	(862,312)	(862,312)	(862,311)	(905,427)	(950,698)
		DEPARTMENT TOTAL	1,405,676	1,454,993	1,438,135	1,415,689	1,624,262	1,632,388	1,671,345

KEY DEPARTMENTAL TRENDS



KEY DEPARTMENTAL TRENDS



WASTE COLLECTION/RECYCLING

With the assistance of the Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC), the City went out to public bid for refuse, recycling and yard waste collection services in 2022. Multiple bids were received and GFL Environmental was awarded the contract with the lowest qualified bid. In the summer of 2024, GFL agreed to sell the Southeast Michigan residential collection business to Priority Waste who currently provides the refuse service in the City. The contract expires in June of 2028. Farmington Hills is one of nine member communities that operates a Materials Recovery Facility (MRF) on Eight Mile Road in Southfield.

The DPW is responsible for monitoring day-to-day refuse/recycling services, dispatching complaints to the contractor's supervisory staff, and responding to questions and special requests from residents. Beginning in 1999, the Hazardous Materials Collection program was expanded to allow Farmington Hills residents to participate in other RRRASOC member Hazardous Materials Collection events, with seven events scheduled for 2026. This program enables residents to properly dispose of oil-based paint, pesticides, chemicals, solvents, used computer equipment, and other hazardous materials.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Provide the most cost-effective waste collection, recycling, and yard waste collection program. (1,2,10,12,13)
- Increase recycling and yard waste diversion rate. (1,2,10,12,13)
- Improve the attendance + quality of materials collected at Household Hazardous Waste Day events. (1,2)

PERFORMANCE OBJECTIVES

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Pounds of total solid waste per household	2,657	2,700	2,750
	Dwelling units served	23,598	23,620	23,650
Efficiency	Diversion rate (Farm. Hills/Michigan Avg.)	37% / 25%	38% / 26%	39% / 27%
	Waste Landfilled (Farm. Hills/Michigan Avg.)	63% / 75%	62% / 74%	61% / 73%
	Farmington Hills attendance at all Household Hazardous Waste events and drop off appointments.	3,127	3,200	3,300
	Cost per Capita (Farm. Hills/SE Mich. Avg.)	\$55 / \$116	\$60 / \$120	\$65 / \$125

STAFFING LEVELS

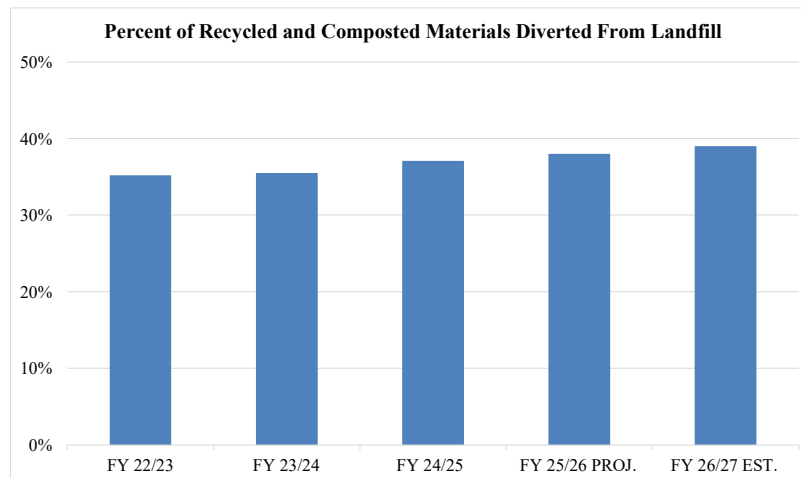
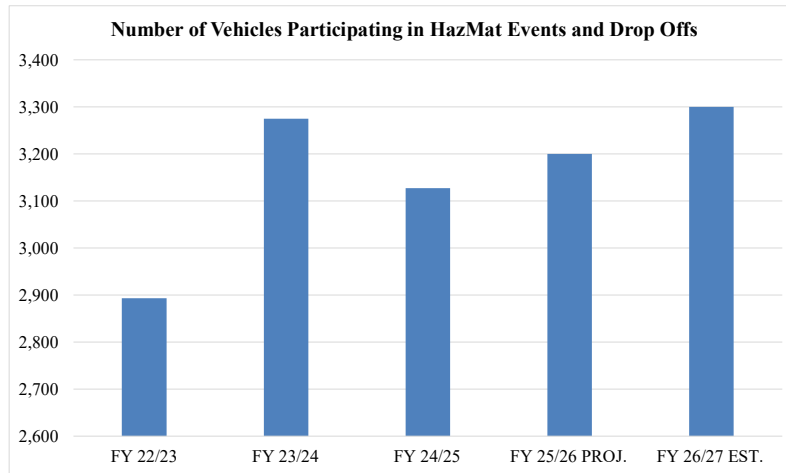
		Authorized Positions		Authorized Positions	Authorized Positions
		23/24	24/25	25/26	26/27
Acct.	Title or Position	Budget	Budget	Budget	Budget
702					
(010)	Administrative & Clerical				
	Clerk Typist	1	1	1	1
	Total	1	1	1	1
	Department Total	1.00	1.00	1.00	1.00

WASTE COLLECTION/RECYCLING
DEPARTMENT NUMBER: 528

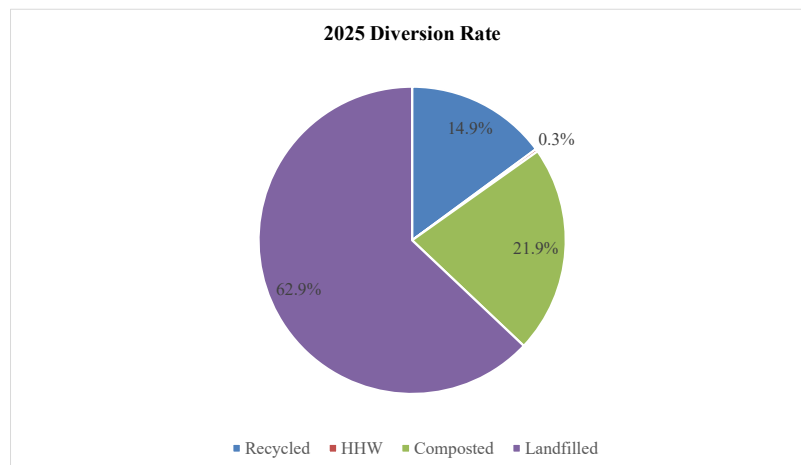
SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$62,896	\$63,163	\$53,216	\$53,134	\$66,147	\$68,089	\$70,090
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional & Contractual	\$4,077,957	\$4,242,877	\$4,509,784	\$4,519,961	\$4,761,333	\$4,863,588	\$4,968,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,140,853	\$4,306,040	\$4,563,000	\$4,573,095	\$4,827,480	\$4,931,678	\$5,038,190
2025/26 Projection vs. Budget - \$				\$ 10,095			
2025/26 Projection vs. Budget - %				0.22%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 254,385		
2026/27 Budget vs. 2025/26 Projection - %					5.56%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 264,480		
2026/27 Budget vs. 2025/26 Budget - %					5.80%		

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) SALARIES & WAGES							
702.010	010	Salaries & Wages	46,205	39,946	39,757	39,757	43,025	44,315	45,645
702.106	106	Sick and vacation	0	11,878	0	0	0	0	0
702.112	112	Overtime	167	0	282	200	303	312	322
702.200	200	Social Security	3,513	3,987	3,041	3,041	3,291	3,390	3,491
702.250	250	Blue Cross/Optical/Dental	10,336	4,468	8,674	8,674	18,069	18,611	19,169
702.275	275	Life Insurance	290	102	10	10	10	11	11
702.300	300	Pension - DC	1,400	1,050	1,400	1,400	1,400	1,400	1,400
702.325	325	Longevity	924	1,672	0	0	0	0	0
702.350	350	Workers Compensation	61	60	52	52	49	50	52
		(702) Category Total	62,896	63,163	53,216	53,134	66,147	68,089	70,090
		(801) PROFESSIONAL & CONTRACTUAL							
801.056	056	Collection Contract	3,769,827	3,880,952	3,972,582	3,970,259	4,058,451	4,139,620	4,222,412
801.058	058	Recycling Center	4,318	15,015	13,000	13,000	15,600	16,068	16,550
801.060	060	Disp. of Household Hazardous Materials	189,614	230,659	234,400	247,200	260,000	267,800	275,834
955.008	008	Miscellaneous	2,485	400	4,200	4,000	4,120	4,244	4,371
959.059	059	Contribution to RRRASOC	111,714	115,851	285,602	285,502	423,162	435,857	448,933
	099	Emergency Debris Cleanup	0	0	0	0	0	0	0
		(801) Category Total	4,077,957	4,242,877	4,509,784	4,519,961	4,761,333	4,863,588	4,968,100
		DEPARTMENT TOTAL	4,140,853	4,306,040	4,563,000	4,573,095	4,827,480	4,931,678	5,038,190

KEY DEPARTMENTAL TRENDS



KEY DEPARTMENTAL TRENDS





FY 2026-27 BUDGET

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SPECIAL SERVICES SUMMARY
FISCAL YEAR 2025/26

SPECIAL SERVICES SUMMARY

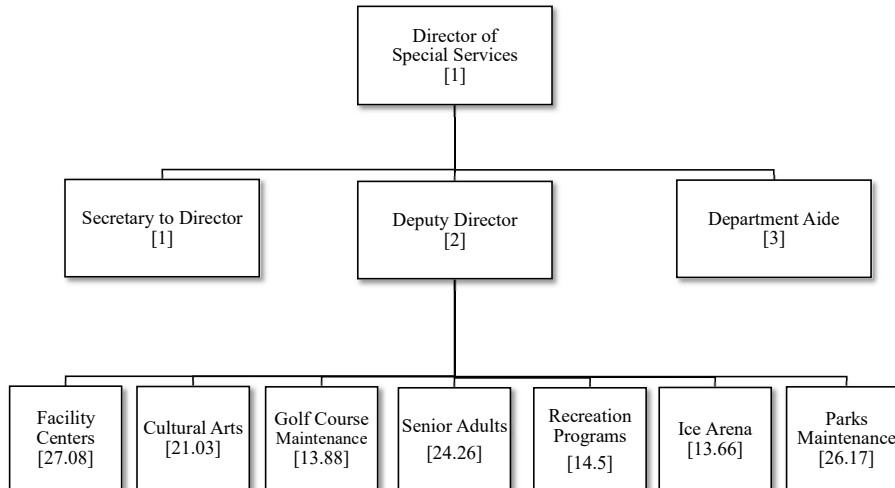
New DIV. NO.	DIV. NO.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
752	752	Administration	5,287,109	5,563,135	5,152,374	5,406,582	5,318,966	5,426,113	5,518,591
765	765	Senior Services	1,102,129	1,140,031	1,138,386	1,129,195	1,138,757	1,156,918	1,172,448
770	770	Parks Maintenance	1,968,179	2,027,368	2,030,950	2,088,922	2,182,189	2,235,900	2,290,215
775	775	Cultural Arts	1,249,000	1,417,860	1,629,801	1,468,158	1,252,998	1,278,454	1,305,602
780	780	Golf Course	836,569	885,650	1,036,856	1,036,428	1,114,394	1,130,265	1,150,674
785	785	Recreation Programs	2,992,955	3,229,534	3,175,520	3,103,021	3,117,718	3,170,286	3,218,639
789	790	Ice Arena	1,067,722	1,072,161	1,219,995	1,174,960	1,195,392	1,225,202	1,221,754
TOTAL SPECIAL SERVICES			14,531,158	15,335,738	15,383,882	15,407,265	15,320,413	15,623,138	15,877,921

The figures on this page are for the General Fund. Citywide expenditures for this service area are found in the Consolidated Budget on Page 34 of this document.



SPECIAL SERVICES

MISSION STATEMENT: Provide municipal services for the physical, recreational, leisure and cultural well-being of the residents of the City of Farmington Hills. The Department provides activities, services and facilities for fitness, athletics, cultural arts, conservation, and general open space use in a safe and enjoyable environment for all ages, abilities, and interests.



ADMINISTRATION

The Department has gradually evolved from the Farmington Area Recreation Commission (established in 1948) to the Parks and Recreation Department in 1978 and finally by authority of the City Council as stated in the City Charter, to the Department of Special Services in 1985. The Department consists of eight divisions including Administration, Cultural Arts, Senior Division, Recreation Division, Parks Division, Golf Division, Facilities Division, and the Ice Arena.

The Department provides a wide variety of programs, services, parks, and facilities to the residents. The City has experienced rapid growth since the early 1980's, and the Department is endeavoring to keep pace with the growing and diverse requests for leisure activities and facilities. Land acquisition, facility development, program expansion and diversification have always been paramount and still are today.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Provide administrative oversight and support to each Division within the Department so that staff are empowered to provide the best services for our residents/customers. (8)
- Continue to promote and enhance web-based registration system for department's programs, classes, and ticket sales. (2)
- Work to successfully implement SFC Facilities & Programs Analysis recommendations. Develop funding plan and timeline for execution. (2)
- Provide proper protective equipment and training for staff so that they may complete their duties in a safe and efficient manner. (2,8)
- Research and pursue Federal, State, and private grants, and other funding sources to maximize spending dollars for capital growth and land improvements. (2,7)
- Provide high quality programs, facilities and services aimed at all ages, interests, and abilities. (1,6,13)
- Assist the new Communications & Community Engagement Director in creating and implementing the City's overall Marketing & Communications Plan to "sell" Special Services programs and activities as well as attract families and businesses to call Farmington Hills "Home". (11)
- Preserve and enhance attractive and valuable natural resources within the community and maximize accessibility for all users. (2,6)
- Continue to seek new strategies to promote our programs, facilities, and services. (2)
- Develop, with Human Resources, improved full and part-time staff recruitment efforts, onboarding plan, training, motivation, and retention strategies. (8)
- Continue to work closely with other City Departments to ensure the delivery of high-quality services to our residents and customers. (1,13)
- Strengthen existing and create new partnerships. (2)

STAFFING LEVELS					
Acct.	Title or Position	Authorized Positions	Authorized Positions	Authorized Positions	Authorized Positions
		23/24	24/25	25/26	26/27
752		Budget	Budget	Budget	Budget
(010)	Administrative & Clerical				
	Director	1	1	1	1
	Deputy Director	2	2	2	2
	Assistant to Director	0	0	0	0
	Facilities Supervisor	1	1	1	1
	Secretary to the Director	1	1	1	1
	Bldg. Maintenance Tech.	2	2	2	2
	Department Aide	3	3	3	3
	Marketing Specialist	1	0	0	0
	Maintenance Worker	2	2	2	2
	Recreation Supervisor	0	1	1	1
	Health and Fitness Coordinator	1	1	1	1
	Aquatics Specialist	1	1	1	1
	Aquatics/Facilities Supervisor	1	0	0	0
		16	15	15	15
(038)	Part-time (FTE)	23.10	25.14	27.08	23.10
	Department Total	39.10	40.14	42.08	38.10

SPECIAL SERVICES - ADMINISTRATION
DEPARTMENT NUMBER: 752

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$2,646,527	\$2,560,448	\$2,469,590	\$2,574,839	\$2,441,511	\$2,488,872	\$2,537,629
Operating Supplies	\$332,289	\$516,629	\$448,769	\$468,601	\$485,623	\$515,984	\$533,578
Professional & Contractual	\$2,308,293	\$2,486,058	\$2,234,015	\$2,363,142	\$2,391,832	\$2,421,257	\$2,447,384
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$5,287,109	\$5,563,135	\$5,152,374	\$5,406,582	\$5,318,966	\$5,426,113	\$5,518,591
2025/26 Projection vs. Budget - \$				\$ 254,208			
2025/26 Projection vs. Budget - %				4.93%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (87,616)		
2026/27 Budget vs. 2025/26 Projection - %					-1.62%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 166,592		
2026/27 Budget vs. 2025/26 Budget - %					3.23%		

SPECIAL SERVICES - ADMINISTRATION
DEPARTMENT NUMBER: 752

New Acct No.	Acct. No. Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	(702) SALARIES & WAGES							
702.010	010 Administrative & Clerical	1,009,364	1,001,021	1,141,674	1,141,674	1,187,453	1,223,077	1,259,769
702.011	011 Program Management	0	0	0	0	0	0	0
702.038	038 Part-time	1,173,420	1,094,865	905,112	1,010,361	834,054	834,054	834,054
702.041	041 Auto Allowance	4,440	4,249	4,800	4,800	4,800	4,800	4,800
	042 Mileage Reimbursement	0	0	0	0	0	0	0
702.106	106 Sick & Vacation	27,790	27,165	6,120	6,120	6,120	6,120	6,120
702.112	112 Overtime	2,846	1,837	1,798	1,798	1,836	1,860	1,860
702.200	200 Social Security	168,993	162,339	145,883	145,883	148,810	153,274	157,872
702.250	250 Blue Cross/Optical/Dental	194,193	204,183	197,615	197,615	197,615	203,544	209,650
702.275	275 Life Insurance	4,372	3,887	1,876	1,876	1,971	2,030	2,091
702.300	300 Pension - DC	16,800	15,174	16,800	16,800	16,800	16,800	16,800
702.325	325 Longevity	27,752	31,674	34,099	34,099	26,586	27,384	28,205
702.350	350 Worker's Compensation	16,558	14,052	13,813	13,813	15,466	15,930	16,408
	(702) Category Total	2,646,527	2,560,448	2,469,590	2,574,839	2,441,511	2,488,872	2,537,629
	(740) OPERATING SUPPLIES							
727.001	001 Gas & Oil	5,408	4,679	6,145	3,477	4,149	4,149	4,149
727.002	002 Books & Subscriptions	648	1,501	0	0	0	0	0
727.005	005 Sustainability	(19,421)	15,753	20,000	20,000	20,000	20,000	20,000
727.008	008 Supplies	162,975	323,077	284,500	300,000	312,000	337,880	350,859
727.016	016 Concession Supplies	182,678	171,618	138,124	145,124	149,474	153,955	158,569
	(740) Category Total	332,289	516,629	448,769	468,601	485,623	515,984	533,578
	(801) PROFESSIONAL & CONTRACTUAL							
801.001	001 Conferences & Workshops	7,043	7,590	6,350	6,350	6,350	6,350	6,350
801.002	002 Memberships & Licenses	16,487	11,717	20,705	20,705	20,705	20,705	20,705
801.004	004 Personnel Advertisement	0	0	0	0	0	0	0
801.005	005 Fleet Insurance	4,091	4,486	4,433	4,433	4,655	4,887	4,887
801.013	013 Education & Training	3,429	884	10,200	10,200	10,200	10,200	10,200
801.018	018 Postage & Bulk Mailing	31,378	48,115	42,000	42,000	42,000	42,000	42,000
801.035	035 Credit Card Fees	245,850	230,576	260,000	260,000	270,400	281,216	288,356
801.066	066 Contract Services	252,328	273,276	290,730	290,730	299,507	308,435	317,689
801.068	068 ADA Accommodations	0	0	3,500	3,500	3,500	3,500	3,500
801.072	072 Special Projects	20,995	22,634	20,035	20,035	20,035	20,035	20,035
850.016	016 Telephone	22,919	24,399	17,900	17,900	17,900	17,900	17,900
900.024	024 Printing Costs	105,085	101,870	98,250	98,250	98,250	98,250	98,250
920.025	025 Utilities	1,096,397	1,168,483	1,043,000	1,164,000	1,164,000	1,164,000	1,164,000
930.006	006 Vehicle Maintenance	5,862	1,628	617	1,173	1,290	1,290	1,290
930.007	007 Office Equip. Maint. & Rent	51,087	74,843	98,065	98,065	98,065	98,065	98,065
930.029	029 Maintenance & Repair	425,342	495,556	298,230	305,801	314,975	324,424	334,157
955.067	067 Scholarships	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	(801) Category Total	2,308,293	2,486,058	2,234,015	2,363,142	2,391,832	2,421,257	2,447,384

SENIOR SERVICES DIVISION

MISSION STATEMENT: The Farmington Hills Senior Services Division provides Adults 50 & Better with recreation, education, socialization, volunteer opportunities, referrals, and services.

The Farmington Hills Senior Services Division serves residents 50 years of age and over by providing programs and services designed to foster independent and healthy lifestyles. Emphasis is placed on innovative programming targeting aging baby boomers as well as older adults. The wide variety of programs encompasses physical, social, educational, and recreational activities to include older adults aged 50 & better regardless of ability. Community-based service programs are designed for adult residents requiring assistance with transportation, chore services, home delivered meals, nutritional supplements, adult day program and food assistance programs. A variety of community partnerships enhance the ability of the Senior Division to provide quality programs and services.

The Senior Services Division offers a place to gain the skills, resources and connections needed to respond to the personal and community challenges that face the older adult. Planned events are scheduled daily including evenings and weekends at the Costick Activities Center, The Hawk and Longacre House.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Expand programming to serve the growing older adult population. (1,3,6)
- Continue to provide transportation services to medical and dialysis appointments. Enhance accessibility for older adults and people with a disability to participate in Costick Center programs. (1,12,13)
- Increase recipients of the Home Delivered Meals Program (Meals on Wheels). Continue to provide nutritious and delicious meals. (1, 12)
- Program physical activities, such as exercise classes, bicycling and pickleball, to encourage adults 50 and better to be active before and during retirement. (6,13)
- Create and enhance programs and services to ensure seniors in the community can maintain a quality of life that makes the retirement years full and dignified. (1,6,13)
- Continue to improve the quality of life for older adults with dementia by providing workshops and support groups for family caregivers and the Farmington Hills Adult Day Program. (1,13)
- Work with area senior living facilities and social groups to encourage participation in Senior Division special events, lifelong learning classes and pool activities. (1,12,13)

PERFORMANCE OBJECTIVES

- Promote and expand innovative programs to attract greater number of older adults.
- Create more opportunities for volunteers to enhance services for Farmington area older adults.
- Expand programs to promote independence, health, and wellness for adults of all abilities.

Senior Division Monthly Attendance Totals 2024-25																	
	Card Swipe	Nutrition	Outreach	Trips and Travel	Senex	Transportation	Chore	Aquatics	Exercise	Clubs	Special Events	Service	Support Groups	Dance	Activities, Speakers & Classes	Totals	
July 2024	1444	7,969	2306	33	122	1,140	6	971	1615	656	141	4	33	262	258	16960	
August 2024	1083	8,130	2101	50	102	1,020	0	894	1509	665	204	6	76	342	282	16464	
September 2024	1206	8,423	1941	16	102	1,100	8	974	990	596	564	3	29	218	439	16609	
October 2024	1311	9,144	2732	25	124	1,220	5	879	1572	559	155	8	29	261	489	18513	
November 2024	1415	8,258	2956	13	102	900	16	821	1179	555	245	4	37	167	275	16943	
December 2024	1304	8,799	3143	0	81	900	3	491	1745	557	747	4	73	213	280	18340	
January 2025	1515	9,139	1498	12	90	1,050	5	715	1321	463	190	9	23	241	210	16481	
February 2025	1226	8,332	1821	8	89	1,020	3	578	1383	406	148	146	44	192	430	15826	
March 2025	1920	9,129	2042	18	105	1,090	3	1008	1967	580	600	154	52	302	393	19363	
April 2025	1844	9,292	2465	15	152	1,150	5	442	1599	580	306	58	48	304	502	18762	
May 2025	1651	9,228	2349	25	114	1,090	5	950	1739	503	238	7	43	343	473	18758	
June 2025	1889	8,651	2791	46	130	1,100	5	1046	2045	645	559	2	79	457	716	20161	
TOTALS	17808	104494	28145	261	1313	12780	64	9769	18664	6765	4097	405	566	3302	4747	213180	

STAFFING LEVELS

		Authorized Positions	Authorized Positions	Authorized Positions	Authorized Positions
Acct.		23/24	24/25	25/26	26/27
765	Title or Position	Budget	Budget	Budget	Budget
(010)	Administrative & Clerical				
	Senior Adult Program				
	Supervisor	1	1	1	1
	Senior Adult Supervisor	2	2	2	2
	Senior Adult Specialist - Programming	1	1	1	1
	Senior Adult Nutrition Coordinator	1	1	1	1
	Total	5	5	5	5
(038)	Part-time (FTE)				
	Part-time	4.71	4.73	4.18	4.16
	Part-time Nutrition Grant	6.29	6.29	6.48	7.15
	Maintenance	0.24	0.24	0.24	0.24
	Part-time Transportation Grant	10.82	10.82	8.37	8.37
	Total	22.06	22.08	19.26	19.91
Department Total		27.06	27.08	24.26	24.91

SPECIAL SERVICES - SENIOR ADULTS

DEPARTMENT NUMBER: 765

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$905,371	\$962,264	\$951,810	\$949,187	\$958,269	\$969,736	\$981,456
Operating Supplies	\$79,592	\$62,937	\$45,500	\$45,500	\$45,500	\$48,000	\$50,300
Professional & Contractual	\$117,166	\$114,830	\$141,076	\$134,508	\$134,988	\$139,182	\$140,692
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,102,129	\$1,140,031	\$1,138,386	\$1,129,195	\$1,138,757	\$1,156,918	\$1,172,448
2025/26 Projection vs. Budget - \$				\$ (9,192)			
2025/26 Projection vs. Budget - %				-0.81%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 9,562		
2026/27 Budget vs. 2025/26 Projection - %					0.85%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 371		
2026/27 Budget vs. 2025/26 Budget - %					0.03%		

SPECIAL SERVICES - SENIOR ADULTS
DEPARTMENT NUMBER: 765

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) SALARIES & WAGES							
702.010	010	Administrative & Clerical	335,667	358,512	378,297	378,297	389,239	400,916	412,944
702.038	038	Part-time	107,327	171,238	133,350	140,964	140,964	140,964	140,964
702.039	039	Part-time Nutrition Grant	148,181	140,211	187,915	230,438	230,438	230,438	230,438
702.040	040	Part-time Maintenance	2,687	0	5,390	5,390	0	0	0
702.075	075	Part-time Transportation	226,866	209,369	289,200	235,000	236,579	238,111	239,599
702.106	106	Sick & Vacation	19,687	11,960	12,103	13,543	13,543	13,543	13,543
702.112	112	Overtime	5,845	8,635	0	0	0	0	0
702.200	200	Social Security	63,772	67,980	79,068	79,068	79,957	82,355	84,826
702.250	250	Blue Cross/Optical/Dental	43,983	37,968	88,128	88,128	88,128	90,772	93,495
702.275	275	Life Insurance	608	606	257	257	265	273	281
702.300	300	Pension - DC	5,600	5,600	5,600	5,600	5,600	5,600	5,600
702.325	325	Longevity	13,170	14,372	15,858	15,858	16,527	17,023	17,533
702.350	350	Worker's Compensation	6,603	6,174	8,855	8,855	9,241	9,518	9,804
702.700		Reallocate to Nutrition Grant Fund	(74,625)	(70,360)	(252,211)	(252,211)	(252,211)	(259,777)	(267,571)
(702)		Category Total	905,371	962,264	951,810	949,187	958,269	969,736	981,456
		(740) OPERATING SUPPLIES							
727.002	002	Subscriptions	156	156	0	0	0	0	0
727.008	008	Supplies	47,914	23,175	24,700	24,700	24,700	25,400	26,100
727.009	009	Kitchen Food & Supplies	365,296	410,513	387,100	387,100	387,100	397,100	407,100
727.010	010	Special Events	2,258	467	2,000	2,000	2,000	2,000	2,000
727.072	072	Special Function Expense	15,574	16,942	18,800	18,800	18,800	20,600	22,200
727.700		Reallocate to Nutrition Grant Fund	(351,606)	(388,316)	(387,100)	(387,100)	(387,100)	(397,100)	(407,100)
(740)		Category Total	79,592	62,937	45,500	45,500	45,500	48,000	50,300
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	205	1,135	1,700	1,500	1,500	1,700	1,700
801.002	002	Memberships & Licenses	175	168	1,320	1,320	1,320	1,320	1,320
801.005	005	Fleet Insurance	14,859	14,587	16,000	16,000	16,480	16,974	17,484
	006	Vehicle Maintenance	0	0	0	0	0	0	0
801.013	013	Education & Training	0	0	250	250	250	250	250
801.066	066	Contract Services	57,576	58,075	67,000	67,000	67,000	70,500	71,500
801.075	075	SMART Transportation	44,265	40,865	54,306	47,938	47,938	47,938	47,938
801.076	076	Dial - A - Ride	0	0	0	0	0	0	0
900.024	024	Printing Costs	86	0	500	500	500	500	500
	030	Luncheon Paper Products	0	0	0	0	0	0	0
(801)		Category Total	117,166	114,830	141,076	134,508	134,988	139,182	140,692
DEPARTMENT TOTAL			1,102,129	1,140,031	1,138,386	1,129,195	1,138,757	1,156,918	1,172,448

PARKS DIVISION

The Parks Division is responsible for the comprehensive management of over 650 acres of parkland, encompassing 65 athletic fields and 23 athletic courts. This includes grounds maintenance encompassing turf management, field preparation (grading, rebuilding, dragging, lining), mowing, landscaping, and amenity upkeep. Athletics support includes field preparation for baseball, soccer, lacrosse, field hockey, tennis, basketball, pickleball, track & field and flag football (including goal and net replacement). Seasonal services encompass leaf removal, seasonal cleanup, and snow/ice removal at all municipal sites. Facility operations include the management of the Costick Center, Grant Community Center, Longacre House, Visitors Center, Day Camp Building, Heritage Park Art Stables, Heritage History Museum, and the Nature Center. Special facilities include the maintenance and operations of Riley Skate Park, Heritage Splash Pad, William Grace Dog Park, Riley Archery Range, and The Hawk. 24/7 security and assistance to park users across all sites are provided through Park Ranger Services.

The Parks Division collaborates closely with other City departments, neighboring municipalities (like the City of Farmington), schools (Farmington Public Schools), and community organizations (e.g., sports associations) to provide a diverse range of athletic and recreational programs for residents. These collaborations also support events such as holiday lighting, Art on the Grand, Founder's Festival, and special tournaments. Additionally, the Parks Division assists other City divisions with various functions, including community aid distribution for the Adult 50+ Division and election support with pickup, installation, removal and storage of voting devices at all precincts for elections. This budget request supports maintaining current service levels for all parkland and facilities, implementing a comprehensive ecological management plan, updated entrance signs, addressing increased maintenance needs at high-use facilities, and ensuring the safety and enjoyment of our parks for all residents.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Drainage improvements at the Heritage Stable Studio. (3,13)
- Implement the new Comprehensive Ecological Management Plan.
- Add more interpretive and educational features to discovery trail system at Heritage Park. (1,13)
- Supplement and improve equipment maintenance procedures through utilization of dedicated full-time personnel. (1,2)
- Attract and retain employees for part time roles. (2,6,8,10)
- Find areas where equipment, supplies, and practices can be made more environmentally sustainable using green practices established by certification under the Michigan Turfgrass Environmental Stewardship Program. (2,3)
- Update the Longacre outdoor porch area with new stamped concrete surfacing. (3, 13)
- Enhance site security at various parks with a new park ranger training program. (2,13)
- Continue planning and implementation of trail master plan as developed with Master Plan. (3,13)
- Develop and implement comprehensive facility inventory and maintenance plan to save on repair costs and improve facility condition. (2,3,10)

PERFORMANCE OBJECTIVES

- Continue development and maintenance of the instructional planting areas at Heritage Park.
- Add to the number of native plants and flowers used in landscaping
- Increase removal and replacement of dead or dangerous trees in all park sites.
- Enlarge “no mow” areas around ponds and in certain parks to further reduce maintenance costs and environmental impact.
- Expand invasive species removal following the ecological management plan
- Coordinate and develop projects involving the increased use of corporate and casual volunteer groups in all parks.
- Continue exterior maintenance program on The Hawk grounds, garden beds, and athletic fields.
- Continue construction to work with Oakland County Natural Resources on restoration and native planting after invasive species removal.
- Continue work with Farmington Public Schools and user groups to optimize scheduling and maintenance on athletic fields.
- Implement user monitoring systems within the parks to better understand frequency and seasonality of park visits, allowing a data-driven approach to allocation of park resources.
- Resurface/repair trails and paved areas at Heritage
- Utilize in house mechanic to improve operation and longevity of equipment.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Fields Maintained	65	65	65
	Total acreage maintained	552	552	552
	Flower beds maintained (Square feet)	28,764	28,764	28,764
	Acres mowed	155	155	155
Efficiency	Numbers of acres maintained per FTE	20.59	20.59	20.59
	Acres of parkland per 1,000 population	7.81	7.81	7.81

SPECIAL SERVICES - PARKS DIVISION
DEPARTMENT NUMBER: 770

STAFFING LEVELS					
Acct.	Title or Position	Authorized	Authorized	Authorized	Authorized
		Positions	Positions	Positions	Positions
770		23/24	24/25	25/26	26/27
		Budget	Budget	Budget	Budget
(010)	Administrative & Clerical				
	Parks & Golf Superintendent	0	0	0	0
	Facilities Maintenance Supervisor	1	1	1	1
	Park Maintenance Supervisor	1	1	1	1
	Building Maintenance Mechanic	0	0	0	0
	Laborer III	1	1	1	1
	Laborer II	3	4	4	3
	Laborer I	2	1	1	2
	Park Maintenance Technician	0	0	0	0
	Park Maintenance Mechanic	1	1	1	1
	Small Engine Mech.	1	1	1	1
	Total	10	10	10	10
(038)	Part-time (EFT)	16.17	16.17	16.17	15.71
	Department Total	26.17	26.17	26.17	25.71

SPECIAL SERVICES - PARKS DIVISION
DEPARTMENT NUMBER: 770

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$1,442,770	\$1,460,633	\$1,477,604	\$1,505,790	\$1,580,923	\$1,626,235	\$1,672,930
Operating Supplies	\$222,576	\$224,502	\$222,402	\$227,714	\$235,238	\$238,277	\$241,438
Professional & Contractual	\$302,833	\$342,233	\$330,944	\$355,418	\$366,028	\$371,388	\$375,846
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,968,179	\$2,027,368	\$2,030,950	\$2,088,922	\$2,182,189	\$2,235,900	\$2,290,215
2025/26 Projection vs. Budget - \$				\$ 57,972			
2025/26 Projection vs. Budget - %				2.85%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 93,267		
2026/27 Budget vs. 2025/26 Projection - %					4.46%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 151,239		
2026/27 Budget vs. 2025/26 Budget - %					7.45%		

SPECIAL SERVICES - PARKS DIVISION
DEPARTMENT NUMBER: 770

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	(702)	SALARIES & WAGES							
702.010	010	Salaries & Wages	561,475	612,818	647,185	647,185	683,362	703,863	724,979
702.038	038	Part-time	561,925	511,935	457,808	460,222	469,426	478,815	488,391
702.106	106	Sick & Vacation	13,315	9,806	12,079	18,930	19,687	20,475	21,294
702.112	112	Overtime	73,566	103,591	91,079	110,000	114,400	118,976	123,735
702.200	200	Social Security	91,885	93,576	91,576	91,576	94,343	97,174	100,089
702.250	250	Blue Cross/Optical/Dental	101,627	88,455	133,845	133,845	157,450	163,748	170,298
702.275	275	Life Insurance	992	987	92	92	92	95	98
702.300	300	Pension-DC	9,217	9,800	11,200	11,200	11,200	11,200	11,200
702.325	325	Longevity	19,437	20,716	22,073	22,073	22,077	22,739	23,421
702.350	350	Worker's Compensation	9,329	8,949	10,667	10,667	8,884	9,151	9,425
	(702)	Category Total	1,442,770	1,460,633	1,477,604	1,505,790	1,580,923	1,626,235	1,672,930
	(740)	OPERATING SUPPLIES							
727.001	001	Gas & Oil	35,121	39,778	51,622	35,330	42,740	42,740	42,740
727.002	002	Books & Subscriptions	0	184	0	0	0	0	0
727.008	008	Supplies	108,170	113,766	97,656	115,360	115,474	118,513	121,674
727.014	014	Chemical Supplies	64,435	54,375	56,050	59,950	59,950	59,950	59,950
727.019	019	Uniforms & Clothing	12,679	12,928	9,824	9,824	9,824	9,824	9,824
727.030	030	Miscellaneous Tools	2,172	3,471	7,250	7,250	7,250	7,250	7,250
	(740)	Category Total	222,576	224,502	222,402	227,714	235,238	238,277	241,438
	(801)	PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	1,627	3,007	2,080	2,080	2,080	2,080	2,080
801.002	002	Memberships & License	570	855	1,880	1,880	1,880	1,880	1,880
801.005	005	Fleet Insurance	12,805	15,112	14,818	14,818	15,558	16,336	16,336
801.013	013	Education & Training	1,081	2,032	900	900	1,000	1,000	1,000
801.029	029	Park Bldgs. Maintenance	16,276	13,288	25,583	15,000	15,000	15,000	15,000
801.056	056	Refuse Dumpster	0	0	0	0	0	0	0
801.066	066	Contract Services	143,246	156,691	155,036	155,036	155,036	155,036	155,036
920.025	025	Utilities	99,373	124,849	95,150	126,050	133,955	138,537	142,995
930.006	006	Vehicle Maintenance	13,190	12,597	14,497	18,654	20,519	20,519	20,519
930.007	007	Equipment Maintenance	14,586	13,803	21,000	21,000	21,000	21,000	21,000
971.020	020	Maintenance Equipment	78	0	0	0	0	0	0
	(801)	Category Total	302,833	342,233	330,944	355,418	366,028	371,388	375,846

CULTURAL ARTS DIVISION

Home to one of the nation's largest municipal Cultural Arts Divisions, the City of Farmington Hills Special Services Department understands the essential role of arts and culture in creating vibrant, healthy communities. The Cultural Arts Division acts as a bridge, connecting people through shared experiences and facilitating a dialogue that enriches communal understanding and appreciation.

By making arts and cultural events and resources readily available, Farmington Hills ensures that its residents can engage with and learn from diverse perspectives while promoting a lifestyle that's mentally stimulating and conducive to lower stress levels and better overall health.

Cultural Arts Division offerings include an eclectic mix of visual and performing arts classes, theatrical productions, exhibits, concerts and events, summer camps, workshops, and individual lessons. The division ensures the highest artistic and educational standards by enlisting professional instructors, performers, and exhibiting artists.

In the fall of 2022, bolstered by a generous grant from The Bosch Community Fund, the Cultural Arts Division proudly unveiled The Hawk Makerspace. In addition to providing a space for creators and innovators, The Hawk Makerspace has become a hub for community engagement and learning. Through various programs and workshops, individuals of all ages can access the tools and resources needed to turn their ideas into reality.

Notable events orchestrated by the Division include "Art on the Grand," a premier art fair that draws artists nationwide and brings 40,000+ visitors to downtown Farmington, and the Michigan Makers Market at The Hawk, featuring works from over 50 local artisans. The Division created the Farmington Hills Public Art Program to exhibit hundreds of regional artists' artworks at City Hall The Hawk Community Center. Additionally, the Division collaborates with the Farmington Area Arts Commission to present the Farmington Area Art Awards: Artist in Residence, Distinguished Service to the Arts Awards, Student Art

The Cultural Arts Division values partnerships and collaborations with various arts organizations to share resources, engage new audiences, and foster impactful and innovative artistic experiences. Examples of Division partners include the Chamber Soloists of Detroit, Detroit Institute of Arts, Detroit Symphony Orchestra, Detroit Youth Choir, Detroit Metropolitan Youth Symphony, Farmington Area Arts Commission, Farmington Downtown Development Authority, Farmington Chorus, Farmington Concert Band, In the Mitten Productions, KickstART Farmington, Farmington Public Schools and PTA, Michigan Arts Access, Michigan Arts and Cultural Council, and more.

The Cultural Arts Division seeks funding in the form of grants from various sources to enhance and support the arts' presence in our State through strategic planning, information, education, arts advocacy, and resource sharing.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Elevate Farmington Hills as a regional arts destination by increasing visibility, strengthening partnerships, and achieving measurable growth in visitor engagement and participation in cultural programs and events
- Support and retain talented Cultural Arts Division staff by providing opportunities for professional growth, skill development, and career advancement.
- Expand creative initiatives at The Hawk that support visual and performing artists of all ages and skill levels, fostering community engagement and contributing to local economic vitality.
- Explore innovative tools and approaches to boost program and ticket sales, improving visibility, convenience, and engagement for patrons.
- Increase access and participation in Cultural Arts programs by broadening outreach, enhancing inclusivity, and removing barriers to engagement for all members of the community.
- Ensure long-term financial sustainability by aligning programs and operations with available resources while maintaining high-quality, accessible cultural offerings.

PERFORMANCE OBJECTIVES

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Art, Makerspace, Dance and Music Class and Cultural Arts Camps Participants	2686	3000	3000
	Professional Concert Series, Special Events, Youth Theatre attendance	22,594	24,000	24,000
	Summer Concerts Attendance (est.)	1500	500	0
	Performance Classes, Youth Theatre	430	450	450
	Art on the Grand Attendance (est.)	45,000	45,000	45,000

SPECIAL SERVICES - CULTURAL ARTS
DEPARTMENT NUMBER: 775

STAFFING LEVELS					
Acct.	Title or Position	Authorized Positions	Authorized Positions	Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
(010)	Administrative & Clerical				
	Cultural Arts Supervisor	1	1	1	1
	Cultural Arts Coordinator	2	2	2	2
		3	3	3	3
(038)	Part-time (FTE)	2.56	13.77	18.03	8.59
	Department Total	5.56	16.77	21.03	11.59

SPECIAL SERVICES - CULTURAL ARTS
DEPARTMENT NUMBER: 775

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$854,889	\$956,548	\$1,107,812	\$988,574	\$854,076	\$870,096	\$886,998
Operating Supplies	\$130,191	\$195,828	\$263,195	\$220,890	\$127,157	\$131,183	\$135,911
Professional & Contractual	\$263,920	\$265,483	\$258,794	\$258,694	\$271,765	\$277,175	\$282,693
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,249,000	\$1,417,860	\$1,629,801	\$1,468,158	\$1,252,998	\$1,278,454	\$1,305,602
2025/26 Projection vs. Budget - \$				\$ (161,643)			
2025/26 Projection vs. Budget - %				-9.92%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (215,160)		
2026/27 Budget vs. 2025/26 Projection - %					-14.66%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (376,803)		
2026/27 Budget vs. 2025/26 Budget - %					-23.12%		

SPECIAL SERVICES - CULTURAL ARTS
DEPARTMENT NUMBER: 775

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) SALARIES & WAGES							
702.010	010	Administrative & Clerical	219,520	231,061	248,899	248,899	257,984	265,723	273,695
702.038	038	Part-time	493,149	574,088	696,350	577,112	432,168	435,889	440,123
702.106	106	Sick & Vacation	8,441	6,104	9,129	9,129	9,129	9,129	9,129
702.112	112	Overtime	113	176	0	0	0	0	0
702.200	200	Social Security	54,605	61,054	61,095	61,095	61,845	63,701	65,612
702.250	250	Blue Cross/Optical/Dental	62,897	67,032	73,098	73,098	73,098	75,291	77,550
702.275	275	Life Insurance	295	306	28	28	28	28	29
702.300	300	Pension - DC	2,800	2,800	2,800	2,800	2,800	2,800	2,800
702.325	325	Longevity	6,302	7,160	8,746	8,746	9,474	9,758	10,051
702.350	350	Worker's Compensation	6,769	6,767	7,667	7,667	7,550	7,777	8,010
		(702) Category Total	854,889	956,548	1,107,812	988,574	854,076	870,096	886,998
		(740) OPERATING SUPPLIES							
	002	Subscriptions	0	0	0				
727.008	008	Supplies	133,894	132,204	158,880	167,880	71,000	73,840	76,794
727.010	010	Special Functions	22,561	17,556	32,957	17,707	12,707	12,809	12,916
727.042	042	Makerspace	-40,798	27,520	55,000	16,755	27,092	28,176	29,303
727.043	043	Ticket Fees	14,534	18,548	16,358	18,548	16,358	16,358	16,898
		(740) Category Total	130,191	195,828	263,195	220,890	127,157	131,183	135,911
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	0	0	0	0	0	0	0
801.002	002	Memberships & Licenses	480	987	1,266	1,166	1,287	1,287	1,287
801.013	013	Education & Training	0	0	0	0	0	0	0
801.066	066	Contractual Services	263,439	264,496	257,528	257,528	270,478	275,888	281,406
		(801) Category Total	263,920	265,483	258,794	258,694	271,765	277,175	282,693
		DEPARTMENT TOTAL	1,249,000	1,417,860	1,629,801	1,468,158	1,252,998	1,278,454	1,305,602

GOLF DIVISION

The beautiful, 175-acre Farmington Hills Golf Club was established in 2002. Renovation was completed in 2005 with all 18 holes open for play. The Golf Club, located at 11 Mile and Halsted, presents one of the best golfing venues in the area. The Golf Club offers 18 championship holes, measuring 6,413 yards. A 34-station driving range, located in the middle of the front nine, is very accessible from the parking lot. A tunnel connects two distinctively different nines, each offering remarkable beauty and character with bent grass tees, fairways, and greens. The full-service clubhouse offers dining, a pro shop, and large outdoor patio with wonderful views of the course.

The number of rounds played per year is holding steady, except for weather related fluctuations. This further serves to verify the excellent reputation that the golf course and driving range have achieved since the conversion to an 18-hole facility.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Continue to add and maintain new tree plantings and control invasive species to enhance the future ambience and sustainability of the property. (6,13)
- Continue monitoring for Oak Wilt Disease on golf course and adjoining properties. Remove any hazardous trees. (10)
- Market the golf course and driving range to expand revenues and maximize exposure for the facility. Including opening the grass tee area for improved practice. (11)
- Continue comprehensive maintenance program to insure longevity and serviceability of golf cart fleet and maintenance equipment. (1,2)
- Continue to research the latest products available for turf maintenance to assure the best cost ratio and environmental sustainability. (1,2)
- Modernization of the irrigation pump stations and associated electrical systems. Irrigation satellite upgrades. (1,2)

PERFORMANCE OBJECTIVES

- Continue rebuilding the Par 3 tees.
- Improve the turf playing conditions on the fairways.
- Irrigation upgrades to make the system more efficient and control wet/dry areas.
- Continue with maintenance program on cart fleet and turf equipment.
- Continue bunker playability, drainage and daily maintenance.
- Add drainage in multiple areas to help dry the course out after rain occurrences.
- Regrade the Driving Range landing areas for improved maintenance.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Total number of rounds	48,761	48,500	50,000
	Resident	34,340	34,500	35,000
	Non-Resident	14,421	14,000	15,000
	9/18 Holes Weekdays	34,791	34,500	35,000
	9/18 Holes Weekend	13,970	14,000	15,000
	Seniors 9/18 hole	20,451	20,250	20,250
Efficiency	Total Revenue	\$1,235,840	\$1,850,00	\$1,995,000
	Cost for 9 holes of golf (weekday resident)	\$16.00	\$16.00	\$21.00

STAFFING LEVELS

Acct.		Authorized Positions 23/24	Authorized Positions 24/25	Authorized Positions 25/26	Authorized Positions 26/27
780	Title or Position	Budget	Budget	Budget	Budget
(010)	Full-time				
	Golf Supervisor	1	1	1	1
	Laborer I	0	1	2	2
	Laborer II	1	1	0	0
	Total	2	3	3	3
(038)	Part-time (FTE)	11.43	10.88	10.88	10.88
	Department Total	13.43	13.88	13.88	13.88

SPECIAL SERVICES - GOLF DIVISION

DEPARTMENT NUMBER: 780

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$431,224	\$418,319	\$577,979	\$609,068	\$642,953	\$651,197	\$659,699
Operating Supplies	\$185,396	\$201,116	\$183,394	\$173,302	\$206,500	\$206,500	\$206,500
Professional & Contractual	\$219,950	\$266,215	\$275,483	\$254,058	\$264,941	\$272,569	\$284,475
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$836,569	\$885,650	\$1,036,856	\$1,036,428	\$1,114,394	\$1,130,265	\$1,150,674
2025/26 Projection vs. Budget - \$				\$ (428)			
2025/26 Projection vs. Budget - %				-0.04%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 77,966		
2026/27 Budget vs. 2025/26 Projection - %					7.52%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 77,538		
2026/27 Budget vs. 2025/26 Budget - %					7.48%		

SPECIAL SERVICES - GOLF DIVISION

DEPARTMENT NUMBER: 780

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	(702)	SALARIES & WAGES							
702.010	010	Salaries & Wages	124,920	141,465	183,767	183,767	196,866	202,772	208,855
702.038	038	Part-time	230,993	197,953	286,991	318,080	338,400	338,400	338,400
702.106	106	Sick & Vacation	0	2,955	0	0	0	0	0
702.112	112	Overtime	14,043	19,421	36,000	36,000	36,000	36,000	36,000
702.200	200	Social Security	27,983	27,035	37,731	37,731	38,770	39,933	41,131
702.250	250	Blue Cross/Optical/Dental	27,588	23,999	27,139	27,139	27,139	28,225	29,354
702.275	275	Life Insurance	197	208	28	28	28	28	29
702.300	300	Pension - DC	2,800	3,383	2,800	2,800	2,800	2,800	2,800
702.325	325	Longevity	978	396	423	423	907	934	962
702.350	350	Worker's Compensation	1,720	1,505	3,100	3,100	2,043	2,104	2,167
	(702) T	Category Total	431,224	418,319	577,979	609,068	642,953	651,197	659,699
	(740)	OPERATING SUPPLIES							
727.001	001	Gas & Oil	8,212	13,474	19,011	14,514	20,312	20,312	20,312
727.008	008	Supplies	64,278	80,823	60,000	60,000	70,000	70,000	70,000
727.009	009	Golf Pro Shop Merchandise	44,202	27,345	30,000	30,000	30,000	30,000	30,000
727.014	014	Fertilizer & Insect Control	64,877	76,277	68,000	65,000	80,000	80,000	80,000
727.019	019	Uniforms	3,828	3,197	6,383	3,788	6,188	6,188	6,188
	(740) T	Category Total	185,396	201,116	183,394	173,302	206,500	206,500	206,500
	(801)	PROFESSIONAL & CONTRACTUAL							
801.001	001	Conferences & Workshops	685	669	3,750	3,600	4,575	4,575	8,325
801.002	002	Memberships & Licenses	2,890	7,978	3,600	3,075	3,075	3,075	3,075
801.005	005	Fleet Insurance	0	0	683	683	703	739	776
801.013	013	Education & Training	0	270	1,500	1,500	1,500	1,500	1,500
801.066	066	Contractual Services	89,816	128,169	116,500	96,000	100,588	104,000	107,521
900.024	024	Printing Costs	2,412	4,579	3,500	3,500	5,000	5,000	5,000
920.025	025	Utilities	76,656	77,000	88,200	88,200	88,200	88,200	88,200
930.006	006	Vehicle Maintenance	945	3,043	250	0	0	0	0
930.007	007	Equipment Maintenance	28,870	32,333	38,000	38,000	41,800	45,980	50,578
930.027	027	Radio Equipment Maint.	0	20	0	0	0	0	0
930.029	029	Maint. & Building Repairs	17,484	12,155	19,500	19,500	19,500	19,500	19,500
971.036	036	Building & Land Improvement	192	0	0	0	0	0	0
	(801) T	Category Total	219,950	266,215	275,483	254,058	264,941	272,569	284,475
DEPARTMENT TOTAL			836,569	885,650	1,036,856	1,036,428	1,114,394	1,130,265	1,150,674

RECREATION DIVISION

The Recreation Division continued to be a leader of programming in the community in 2024 with excellent participation numbers. The Recreation Division increased the number, quality, and variety of programs offered, in addition to still providing classic outdoor programming, special events, camps, fitness programs, and classes to support people of all ages, abilities, and interests. The Recreation Division sustained and established new community partnerships with local businesses through financial and in-kind donations along with volunteerism.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Expand/support current programs within Hawk facilities. (1)
- Continue successful identification and implementation of new revenue producing programs. (2,6)
- Perform annual review of existing programs to continue, modify, eliminate, or replace. (2,6)
- Continue developing sponsorships & collaborations. (2)
- Utilize available marketing resources. (2)
- Continue to enhance recreation operating spaces and equipment with funds generated by program revenue. (6)

PERFORMANCE OBJECTIVES

- Adapt Youth Soccer Program to include 4 v 4 in-line with current trends.
- Add and expand additional Tennis programming that includes Spring, Fall & Summer Camps.
- Expand Mini Hoopers League to include grades 3 & 4, offering additional revenue.
- Utilize direct email to market events and programs.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Total participation hours	325,160	330,320	280,772
	Recreation programs offered	3,200	3,250	2,762
	Number of people participating in programs	39,000	40,000	34,000
	Number of new programs created	15	15	15
	Number of athletic field/space reservations	6,200	6,400	6,000
	Volunteer hours donated	6,000	6,000	2,000

STAFFING LEVELS				
Acct.	Title or Position	Authorized Positions	Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget
(010)	Administrative & Clerical			
	Recreation Superintendent	1	1	1
	Recreation Supervisor	1	1	1
	Recreation Specialist	3	3	3
	Total	5	5	5
(038)	Part-time (FTE)	1.50	1.50	1.50
	Department Total	6.50	6.50	6.50

SPECIAL SERVICES - RECREATION DIVISION

DEPARTMENT NUMBER: 785

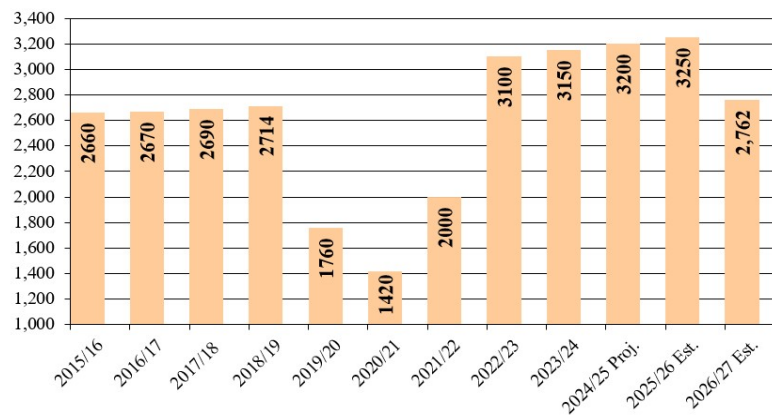
SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$528,231	\$640,435	\$547,756	\$552,534	\$552,622	\$567,406	\$582,654
Recreational Programs	\$2,464,724	\$2,589,099	\$2,627,764	\$2,550,487	\$2,565,096	\$2,602,880	\$2,635,985
TOTAL EXPENDITURES	\$2,992,955	\$3,229,534	\$3,175,520	\$3,103,021	\$3,117,718	\$3,170,286	\$3,218,639
2025/26 Projection vs. Budget - \$				\$ (72,499)			
2025/26 Projection vs. Budget - %				-2.28%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 14,697		
2026/27 Budget vs. 2025/26 Projection - %					0.47%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (57,802)		
2026/27 Budget vs. 2025/26 Budget - %					-1.82%		

SPECIAL SERVICES - RECREATION DIVISION
DEPARTMENT NUMBER: 785

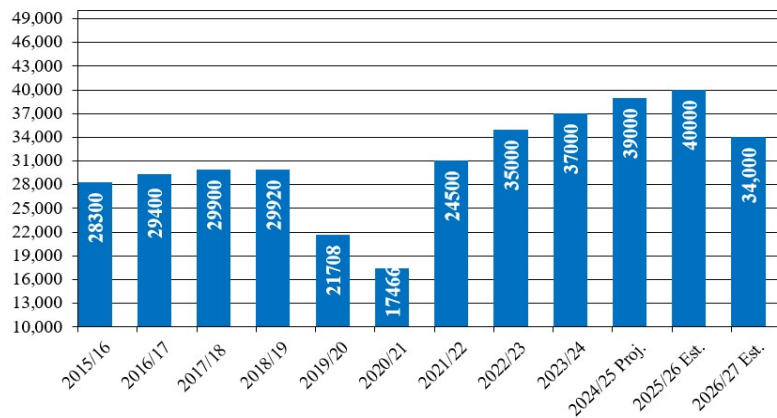
New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	(702)	SALARIES & WAGES							
702.010	010	Administrative & Clerical	354,777	420,400	369,510	369,510	374,805	386,049	397,630
702.038	038	Part-time	15,435	71,368	65,520	70,298	70,200	70,200	70,200
702.106	106	Sick & Vacation	41,271	4,209	2,880	2,880	2,880	2,880	2,880
702.112	112	Overtime	4,471	875	0	0	0	0	0
702.200	200	Social Security	32,716	64,695	40,690	40,690	40,895	42,122	43,385
702.250	250	Blue Cross/Optical/Dental	57,505	59,520	53,334	53,334	52,321	54,414	56,590
702.275	275	Life Insurance	525	512	46	46	46	47	49
702.300	300	Pension - DC	6,300	8,510	4,200	4,200	4,200	4,200	4,200
702.325	325	Longevity	11,948	6,871	7,295	7,295	4,684	4,825	4,969
702.350	350	Worker's Compensation	3,282	3,475	4,281	4,281	2,592	2,670	2,750
	(702)	Category Total	528,231	640,435	547,756	552,534	552,622	567,406	582,654
	(965)	RECREATION PROGRAMS							
955.001	001	Over & Short	(6)	442	0	0	0	0	0
965.039	039	Fitness	332,367	457,901	456,675	351,578	415,000	421,708	428,550
965.041	041	Swimming	724,013	741,418	619,496	788,009	794,016	812,005	824,293
965.045	045	After School Recreation	74,054	114,608	102,856	102,856	102,856	102,856	102,856
965.055	055	Day Camp	103,304	128,327	208,042	148,533	165,350	172,031	179,399
965.057	057	Gym	59,365	97,448	108,838	100,353	105,580	105,580	105,580
965.060	060	Classes	67,914	98,150	87,767	87,767	87,712	87,712	87,712
965.065	065	Tennis Lessons	117,608	78,182	74,050	67,795	52,400	52,400	52,400
965.070	070	Golf	16,062	13,431	13,550	16,363	25,280	25,280	25,280
965.075	075	Softball	2,420	3,323	2,800	3,149	2,800	2,800	2,800
965.105	105	Special Events	52,394	40,226	37,500	30,003	25,500	25,500	25,500
965.110	110	Youth Soccer	61,609	31,625	48,375	48,486	39,500	39,500	39,500
965.120	120	Youth Basketball	33,302	23,049	49,430	29,950	43,240	43,240	43,240
965.130	130	Youth Center	157,536	193,100	153,340	158,333	153,480	153,480	153,480
	145	Adaptive Recreation	0	0	0	0	0	0	0
965.150	150	Outdoor Volleyball	0	0	0	0	0	0	0
965.170	170	Teen Programs	73,294	42,985	52,312	52,471	52,812	52,812	52,812
	185	Cross Country Skiing	0	0	0	0	0	0	0
965.192	192	Downhill Skiing	0	0	0	0	0	0	0
965.200	200	Social Security	114,405	99,405	123,600	125,000	128,750	132,613	136,591
965.208	208	Adult Chorus	0	123	0	0	0	0	0
965.212	212	Nature Study	167,537	179,973	149,800	176,856	149,800	149,800	149,800
965.213	213	Archery	56,802	40,049	38,800	45,467	41,480	41,480	41,480
965.216	216	Safety Town	5,182	11,316	18,691	15,401	10,590	11,427	11,778
965.218	218	Children's Travel	116,826	103,678	152,242	152,242	142,700	144,406	146,184
965.220	220	Birthday Parties	67,075	36,805	56,500	18,639	16,250	16,250	16,250
965.306	306	Hawks Nest	49,235	40,850	63,600	21,736	500	500	500
965.350	350	Worker's Compensation	12,426	12,685	9,500	9,500	9,500	9,500	10,000
	(965)	Category Total	2,464,724	2,589,099	2,627,764	2,550,487	2,565,096	2,602,880	2,635,985
DEPARTMENT TOTAL			2,992,955	3,229,534	3,175,520	3,103,021	3,117,718	3,170,286	3,218,639

KEY DEPARTMENTAL TRENDS

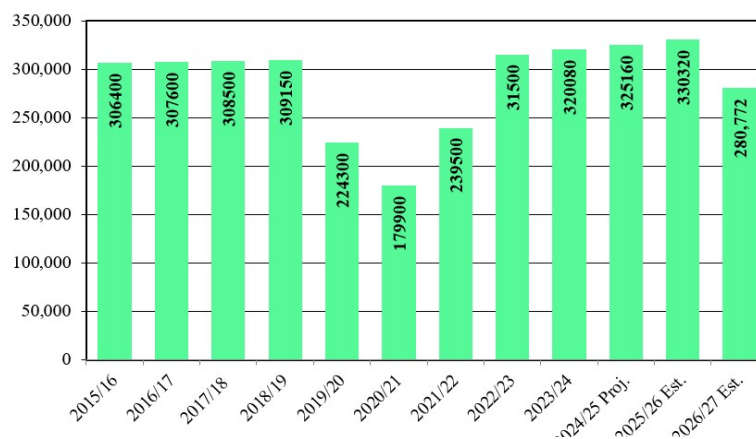
TOTAL PROGRAM ACTIVITIES



NUMBER OF PROGRAM ENROLLEES



PROGRAM PARTICIPATION HOURS



ICE ARENA DIVISION

MISSION STATEMENT: Provide the public of all ages with the best possible environment to enjoy ice skating and ice related sport activities.
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On September 1, 1995, the City opened a 70,000 square foot Ice Arena facility containing two ice surfaces, seating capacity for 1,200, concession facilities, locker rooms, lockers, meeting rooms, administrative offices, and a pro-shop. The facility provides recreational and competitive skating for youth and adult hockey associations, public skating, instructional skating, figure skating, and general private contracted rentals. The facility was financed by \$6,000,000 in Limited Tax General Obligations Bonds approved by the voters.

The Farmington Hills Ice Arena is a division of the Special Services Department. The facility serves the community primarily through various ice-skating activities. Additional amenities include second floor private room space for various meetings and activities, and concession operations inside the ice arena and outside in Founders Sports Park.

The following programs comprise the arena activities, serving the public of all ages/abilities:

- Learn-to-Skate Instructional Programs
- Public Open Skating Sessions
- Figure Skating Club
- Private Contract Ice time
- High School Hockey Team
- High School Figure Skating Teams
- Adult Hockey Leagues
- Hockey Clinics and Schools
- College Hockey Teams
- Youth Hockey Leagues

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Utilize mobile options (e-mail, texting, etc.) for ice bookings, user friendly registration options, confirmations, ice scheduling communications and promotion of programs and activities. (2)
- Upgrade outdated equipment to be more efficient, cost effective, and sustainable. (10)
- Continue to provide the community first-class service, facility excellence, and a diverse level variety of programming at an affordable price. (1, 2, 6)
- Continue to improve and promote web-based registration for Arena programs through the city website. (2)
- Increase program enrollment by proactively promoting a retention- based curriculum, advocate marketing through promotional flyers, emails, mailing, social media platforms and other various media outlets. (2, 11)
- Identify, implement, and initiate new revenue producing programs, activities, and events that focus on exposure of the ice arena and all Farmington Hills recreational offerings (2)
- Continue comprehensive maintenance program to ensure longevity and serviceability of the ice arena. (1, 2)
- Continue collaboration and develop enhanced partnerships with user associations. (2, 6)
- Utilize social media for publicizing, communications and promotion of programs and activities. (2)
- Research and analyze current data from ice arenas around the country for benchmarks and best practices. (2, 6)
- Continue to explore and supervise all opportunities and activities within the Founders Park campus including the Riley Skate Park, Ice Arena, baseball diamonds, disc golf course, fishing pier, and soccer fields. All facilities within the campus provide a single-visit variety of recreational opportunities. (1, 2, 6)

PERFORMANCE OBJECTIVES

- Continue to renovate and upgrade the 31-year-old arena to provide a safe and friendly environment, along trending to maintain a state-of-the-art attractiveness.
- Aggressively market the use of ice rentals during the months of March through August to increase revenue during the off-season.
- Increase exposure of the Arena as a destination facility to the public thru events and tournaments, including hosting local, state, and national tournaments and events.
- Increase new skater registration in Arena programs and activities in partnership with the Little Caesars Farmington Hills Hockey Association, Farmington Hills Figure Skating Club, Lawrence Tech University, Schoolcraft College, Farmington United High School, Michigan Amateur Hockey Association, and Michigan Sports Enterprises.
- Promote efficient and effective operations to provide the most affordable skating activities and programs.
- Teach and promote all ice sports through skating, for all ages and ability levels, in a safe, productive, and enjoyable environment.
- Provide Youth Hockey Association activities and programs that meet the needs of both house and travel players to increase membership and participation.
- Continue to retain and promote Adult Hockey League players through activities that service novice/beginner to elite level players adult programming.

Service Level	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
	Learn to Skate Revenue	\$133,202	\$130,000	\$130,000
Efficiency	Learn to Skate Class Participation	1168	1100	1100
	Inside concession revenue	\$42,530	\$50,000	\$50,000
	Outside concession revenue	\$45,508	\$45,000	\$45,000

STAFFING LEVELS

Acct. No.	Title or Position	Authorized Positions	Authorized Positions	Authorized Positions	Authorized Positions
		23/24 Budget	24/25 Budget	25/26 Budget	26/27 Budget
702	ICE ARENA ADMINISTRATION				
(010)	Administrative & Clerical				
	Ice Arena Manager	1	1	1	1
	Arena Maintenance Supervisor	1	1	1	1
	Ice Arena Supervisor	1	1	1	1
	Total	3	3	3	3
(038)	Part-time (FTE)	7.38	7.38	7.38	7.38
703	ICE ARENA CONCESSION STAND				
(038)	Part-time (FTE)	3.28	3.28	3.28	3.25
	Department Total	13.66	13.66	13.66	13.63

SPECIAL SERVICES - ICE ARENA

DEPARTMENT NUMBER: 789

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
Personnel	\$425,790	\$481,703	\$634,423	\$555,539	\$574,955	\$583,720	\$599,194
Operating Supplies	\$142,909	\$125,669	\$118,408	\$118,408	\$118,408	\$118,408	\$118,408
Professional & Contractual	\$499,023	\$464,789	\$467,164	\$501,013	\$502,028	\$503,074	\$504,152
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
TOTAL EXPENDITURES	\$1,067,722	\$1,072,161	\$1,219,995	\$1,174,960	\$1,195,392	\$1,225,202	\$1,221,754
2025/26 Projection vs. Budget - \$				\$ (45,035)			
2025/26 Projection vs. Budget - %				-3.69%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 20,432		
2026/27 Budget vs. 2025/26 Projection - %					1.74%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (24,603)		
2026/27 Budget vs. 2025/26 Budget - %					-2.02%		

SPECIAL SERVICES - ICE ARENA
DEPARTMENT NUMBER: 789

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		(702) ADMINISTRATIVE PERSONNEL							
702.010	010	Administrative & Clerical	187,941	199,807	211,661	211,661	215,944	222,423	229,095
702.038	038	Part-time	139,627	170,785	240,139	240,139	244,941	249,840	254,837
702.106	106	Sick & Vacation	4,742	4,855	2,962	2,962	3,080	3,080	3,080
702.112	112	Overtime	0	0	0	200	0	0	0
702.200	200	Social Security	24,512	27,932	33,383	33,383	33,749	34,762	35,805
702.250	250	Blue Cross/Optical/Dental	12,451	11,243	51,939	51,939	61,334	63,788	66,339
702.275	275	Life Insurance	912	884	800	800	816	840	865
702.300	300	Pension - DC	4,200	4,200	2,800	2,800	2,800	2,800	2,800
702.325	325	Longevity	1,471	2,727	3,511	3,511	4,015	4,135	4,260
702.350	350	Worker's Compensation	1,342	1,260	1,862	1,862	1,992	2,052	2,113
		(702) ' Category Total	377,198	423,693	549,057	549,256	568,672	583,720	599,194
		(703) CONCESSION PERSONNEL							
703.038	038	Part-time	44,944	53,727	79,083	0	0	0	0
703.112	112	Overtime	0	0	0	0	0	0	0
703.200	200	Social Security	3,439	4,010	5,887	5,887	5,887	0	0
703.350	350	Worker's Compensation	210	273	396	396	396	0	0
		(703) ' Category Total	48,592	58,010	85,366	6,283	6,283	0	0
		(740) OPERATING SUPPLIES							
727.001	001	Gas & Oil	132	0	1,500	1,500	1,500	1,500	1,500
727.002	002	Books & Subscriptions	0	0	200	200	200	200	200
727.008	008	Supplies	142,717	125,509	115,708	115,708	115,708	115,708	115,708
727.019	019	Uniforms & Cleaning	60	161	1,000	1,000	1,000	1,000	1,000
727.030	030	Miscellaneous Tools	0	0	0	0	0	0	0
	040	Over & Short	0	0	0	0	0	0	0
		(740) ' Category Total	142,909	125,669	118,408	118,408	118,408	118,408	118,408
		(801) PROFESSIONAL & CONTRACTUAL							
801.001	001	Conference and Workshops	0	0	0	0	0	0	0
801.002	002	Memberships & Licenses	4,910	45	5,000	5,000	5,000	5,000	5,000
801.013	013	Education & Training	0	0	300	300	300	300	300
801.029	029	Building Maintenance	68,982	51,524	70,084	70,084	70,084	70,084	70,084
801.066	066	Contract Services	49,324	64,688	50,900	50,900	50,900	50,900	50,900
801.068	068	Non-Ice Activities	0	0	0	0	0	0	0
900.024	024	Printing Costs	2,715	0	5,780	5,780	5,780	5,780	5,780
920.025	025	Utilities	349,948	328,980	305,000	338,849	339,864	340,910	341,988
930.006	006	Vehicle Maintenance	225	0	0	0	0	0	0
930.007	007	Office Equip. Maintenance	0	2,750	4,500	4,500	4,500	4,500	4,500
930.008	008	Arena Equip. Maintenance	15,542	6,915	19,000	19,000	19,000	19,000	19,000
955.035	035	Bank Credit Card Charges	7,377	9,887	6,600	6,600	6,600	6,600	6,600
		(801) ' Category Total	499,023	464,789	467,164	501,013	502,028	503,074	504,152
		(970) Capital Outlay							
971.036	036	Building Improvements	0	0	0	0	0	20,000	0
		(970) ' Category Total	0	0	0	0	0	20,000	0
		DEPARTMENT TOTAL	1,067,722	1,072,161	1,219,995	1,174,960	1,195,392	1,225,202	1,221,754



FY 2026-27 BUDGET

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SPECIAL REVENUE FUNDS

Special Revenue Funds are maintained to account for specific revenue sources that are legally restricted to expenditures for specific functions or activities. The legal restrictions are imposed by State Statute or Constitution, City Council Resolution or action of the City's electorate through the approval of special dedicated millages.

Funds budgeted in this group can be categorized as follows:

Infrastructure Funds

Major and Local Road Funds are restricted by State Statute to finance the maintenance and construction of the major and local street system. Funds are derived from State levied and collected gas taxes and vehicle registration fees shared with local units of government, as well as City Road Millage Property Taxes.

The Municipal Street Fund was established to account for up to a 2.00 mill Special Road Millage approved in 2014 and the 2.75 mill Special Local Road Millage approved in 2018. The 2014 millage was approved by the electorate in November 2014, effective July 2015 for ten years, and was renewed by the voters in November 2024 at 2.00 mills. The 2018 millage was approved by the electorate in November 2018, effective July 2019, and is a perpetual millage.

These funds are dedicated for the City's local match to Major Road grant funded Projects and for Local Road construction projects, as well as preventative maintenance treatments on both Major and Local Roads.

Recreation Funds

The Parks Millage Fund provides for the accounting and budgeting of up to 0.5000 Mill (\$0.5000 per \$1,000 of Taxable Value). The initial millage was approved in June of 1986. These funds are dedicated to the acquisition, development and equipping of parks and recreational and cultural facilities in the City, as well as supporting the senior program. Voters approved a 10-year renewal in August 2018 which will run July 2019 – June 2028.

The Nutrition Grant Fund for meals and services to seniors is financed primarily by Federal Grants.

Public Safety Funds

The Public Safety Millage Fund was originally established to account for up to a 1 Mill (\$1.00 per \$1,000 of Taxable Value) levy approved by the electorate of the City in November 1995. This millage has been utilized to fund the Police and Fire Departments. The original millage was renewed in November 2003 for a ten-year period beginning July 2006. Up to an additional 0.5 mill was also approved at that time. The renewed and additional millage became effective with the July 2006 levy. In November 2015, the voters passed a renewal of the Headlee Rolled back 1.4764 millage. This renewal became effective in July 2016 and expires June 30, 2026. An additional 1.7 mills were approved in 2011 and became effective with the July 2012 levy. In November 2021, the voters passed a renewal of the 1.7 millage, effective with the July 2022 levy, and expires June 30, 2032.

The Police Forfeiture Funds into which all monies seized in arrests for illegal drug activities are deposited.

Grant Funds

Community Development Block Grant (CDBG) for assistance to low and moderate-income individuals for housing rehabilitation work and for capital improvements in eligible areas. The grant funds come from the U.S. Department of Housing and Urban Development (HUD).

Michigan Indigent Defense Commission (MIDC) works to ensure the state's public defense system is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

Special Revenue Funds

Revenue

The primary revenue sources for major Special Revenue Funds are summarized in the following paragraphs:

Road Funds

Sales tax on gasoline use, diesel fuel, driver's license fees, and vehicle registration fees are collected at the State level and are the funding mechanism for the construction and maintenance of municipal roads. These State revenues are shared with the City based on miles of roads and population. Projections are based on estimates prepared by the Michigan Department of Transportation. These revenues can be leveraged with Federal and State grants and locally assessed Special Assessments to benefiting properties. In July 1997, the State Legislature increased the gas tax by 4 cents per gallon. The revenues generated by the additional four cents per gallon are to be distributed to the following formula: one cent to the critical bridge fund for state projects only; three cents through the current Act 51 distribution formula.

Voted Millage

The electorate of the community has approved five special millages:

These millages have been or could be reduced and capped per the cumulative impact of the Headlee Millage Reduction Factor Calculation. The revenue generated from these millages is calculated by multiplying the Taxable Values by the Millage rate and reducing the figure for estimated delinquent taxes. Other revenue sources include bonds and grants.

- Up to 0.4781 Mill (\$0.50 per \$1,000 Taxable Value) for Parks acquisition and development.
- Up to 1.4764 (\$1.4764 per \$1,000 Taxable Value) for Police and Fire Public Safety.
- Up to 1.7000 (\$1.7000 per \$1,000 Taxable Value) for Police and Fire Public Safety.
- Up to 2.0000 Mills (\$2.00 per \$1,000 Taxable Value) for Major and Local Roads.
- Up to 2.7500 Mills (\$2.75 per \$1,000 Taxable Value) for Local Roads.

SPECIAL REVENUE FUNDS SUMMARY

	Total Infrastructure Funds	Total Recreation Funds	Total Public Safety Funds	Total Grant Funds	Total Special Revenue Funds
FUND BALANCE AT JULY 1, 2026	\$14,435,423	\$136,769	\$6,554,094	\$0	\$21,126,286
REVENUES					
Property Taxes	21,928,404	2,155,761	14,947,068	0	\$39,031,233
Intergovernmental	20,512,456	340,695	200,513	1,084,014	\$22,137,678
Interest Income	1,118,191	93,585	105,851	1,050	\$1,318,677
Miscellaneous	0	212,692	0	72,005	\$284,697
Total Revenues	43,559,051	2,802,733	15,253,432	1,157,068	62,772,285
EXPENDITURES					
Highways & Streets	49,360,229	0	0	0	\$49,360,229
Public Safety	0	0	15,709,140	0	\$15,709,140
Appointed Council	0	0	0	625,098	\$625,098
Contractual Services	0	0	0	90,450	\$90,450
Debt Service - Principal	595,000	0	0	0	\$595,000
Debt Service - Interest	61,338	0	0	0	\$61,338
Land Acquisition, Capital Improvements and Other	92,100	1,561,665	806,490	441,520	\$2,901,775
Total Expenditures	50,108,667	1,561,665	16,515,630	1,157,068	69,343,030
Revenues over/(under) Expenditures	(6,549,615)	1,241,068	(1,262,198)	0	(\$6,570,745)
OTHER FINANCING SOURCES AND USES					
Transfers In	34,000,000	68,951	0	0	\$34,068,951
Transfers Out	(34,000,000)	(1,384,007)	0	0	(\$35,384,007)
Total	0	(1,315,056)	0	0	(1,315,056)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(6,549,615)	(73,988)	(1,262,198)	0	(7,885,801)
FUND BALANCE AT JUNE 30, 2027	\$7,885,808	\$62,781	\$5,291,895	(\$0)	\$13,240,484
Percentage Change in Fund Balance	-45.37%	-54.10%	-19.26%	125.24%	-37.33%

SPECIAL REVENUE FUNDS INFRASTRUCTURE FUNDS SUMMARY

	Municipal Street Fund #204	Major Roads Fund #202	Local Roads Fund #203	Total Infrastructure Funds
FUND BALANCE AT JULY 1, 2026	\$4,798,254	\$9,382,669	\$254,500	\$14,435,423
REVENUES				
Property Taxes	21,928,404	0	0	21,928,404
Intergovernmental	231,533	16,182,711	4,098,212	20,512,456
Interest Income	22,511	627,821	467,859	1,118,191
Special Assessments	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	22,182,448	16,810,532	4,566,071	43,559,051
EXPENDITURES				
Highways & Streets	0	18,547,155	30,813,074	49,360,229
Debt Service - Principal	0	0	595,000	595,000
Debt Service - Interest	0	0	61,338	61,338
Other	0	70,000	22,100	92,100
Total Expenditures	0	18,617,155	31,491,512	50,108,667
Revenues over/(under) Expenditures	22,182,448	(1,806,622)	(26,925,440)	(6,549,615)
OTHER FINANCING SOURCES AND USES				
Bond Proceeds	0	0	0	0
Transfers In	0	6,900,000	27,100,000	34,000,000
Transfers Out	(23,250,000)	(10,750,000)	0	(34,000,000)
	(23,250,000)	(3,850,000)	27,100,000	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(1,067,552)	(5,656,622)	174,560	(6,549,615)
FUND BALANCE AT JUNE 30, 2027	\$3,730,702	\$3,726,046	\$429,060	\$7,885,808
Percentage Change in Fund Balance	-22.25%	-60.29%	68.59%	-45.37%

SPECIAL REVENUE FUNDS RECREATION FUNDS SUMMARY

	Nutrition Fund #281	Parks & Recreation Millage Fund #208	Total Recreation Funds
FUND BALANCE AT JULY 1, 2026	\$0	\$136,769	\$136,769
REVENUES			
Property Taxes	0	2,155,761	2,155,761
Intergovernmental	286,722	53,973	340,695
Interest Income	5,000	88,585	93,585
Miscellaneous	152,692	60,000	212,692
Total Revenues	444,414	2,358,319	2,802,733
EXPENDITURES			
Land Acquisition, Capital Improvements and Other	513,365	1,048,300	1,561,665
Total Expenditures	513,365	1,048,300	1,561,665
Revenues over/(under) Expenditures	(68,951)	1,310,019	1,241,068
OTHER FINANCING SOURCES AND USES			
Transfers In	68,951	0	68,951
Transfers Out	0	(1,384,007)	(1,384,007)
Total	68,951	(1,384,007)	(1,315,056)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	0	(73,988)	(73,988)
FUND BALANCE AT JUNE 30, 2027	\$0	\$62,781	\$62,781
Percentage Change in Fund Balance		-54.10%	-54.10%

SPECIAL REVENUE FUNDS PUBLIC SAFETY FUNDS SUMMARY
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	Public Safety Fund #205	Federal Forfeiture Fund #262	State Forfeiture Fund #214	Total Public Safety Funds
FUND BALANCE AT JULY 1, 2026	5,087,803	\$1,065,247	\$401,044	\$6,554,094
REVENUES				
Property Taxes	14,947,068	0	0	14,947,068
Intergovernmental	200,513	0	0	200,513
Interest Income	63,780	37,071	5,000	105,851
Miscellaneous	0	0	0	0
Total Revenues	15,211,361	37,071	5,000	15,253,432
EXPENDITURES				
Public Safety	15,499,985	154,025	55,130	15,709,140
Land Acquisition, Capital Improvements and Other	806,490	0	0	806,490
Total Expenditures	16,306,475	154,025	55,130	16,515,630
Revenues over/(under) Expenditures	(1,095,114)	(116,954)	(50,130)	(1,262,198)
OTHER FINANCING SOURCES AND USES				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(1,095,114)	(116,954)	(50,130)	(1,262,198)
FUND BALANCE AT JUNE 30, 2027	\$3,992,689	\$948,293	\$350,914	\$5,291,895
Percentage Change in Fund Balance	-21.52%	-10.98%	-12.50%	-19.26%

SPECIAL REVENUE FUNDS GRANT FUNDS SUMMARY
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	C.D.B.G. Fund #275	M.I.D.C. Fund #260	Total Grant Funds
FUND BALANCE AT JULY 1, 2026	\$0	\$0	\$0
REVENUES			
Property Taxes	0	0	0
Intergovernmental	391,470	692,544	1,084,014
Interest Income	50	1,000	1,050
Miscellaneous	50,000	22,005	72,005
Total Revenues	441,520	715,548	1,157,068
EXPENDITURES			
Appointed Council	0	625,098	625,098
Contractual Services	0	90,450	90,450
Land, Capital Improvements & Other	441,520	0	441,520
Total Expenditures	441,520	715,548	1,157,068
Revenues over/(under)			
Expenditures	\$0	\$0	\$0
Excess Revenues and Other			
Financing Sources over/(under)			
Expenditures and Other Uses	\$0	\$0	\$0
FUND BALANCE AT JUNE 30, 2027	\$0	\$0	\$0
Percentage Change in Fund Balance	0.00%	0.00%	0.00%

MUNICIPAL STREET FUND

This Fund provides for the accounting and budgeting of the 2.00 mill Special Road Millage approved in 2014 and the 2.75 mill Special Local Road Millage approved in 2018. Revenue is calculated by multiplying the eligible taxable value by the millage rate approved by City Council and reducing the figure for estimated delinquent personal property taxes. The 2014 millage was approved by the electorate in November 2014, effective July 2015 for ten years, and was renewed in November 2024, effective July 2025 for another ten years. The 2018 millage was approved by the electorate in November 2018, effective July 2019 and is a perpetual millage.

	FY 25/26	FY 25/26	FY 26/27	FY 26/27
	2014 Millage	2018 Millage	2014 Millage	2018 Millage
<u>Ad Valorem</u>				
<u>Real Property:</u>				
Taxable Value (Excl. RZ, BRA, CIA)	4,595,160,790	4,595,160,790	4,571,871,752	4,571,871,752
Millage Rate	1.9920	2.5958	1.9790	2.5789
Real Property Tax Levy	9,153,560	11,928,118	9,047,734	11,790,400
<u>Personal Property:</u>				
Taxable Value (Excl. RZ, BRA, CIA)	233,935,921	233,935,921	242,027,670	242,027,670
Millage Rate	1.9920	2.5958	1.9790	2.5789
Personal Property Tax Levy	466,000	607,251	478,973	624,165
Estimated Collections after Delinq.	456,680	595,106	469,393	611,682
Total Ad Valorem	9,610,241	12,523,224	9,517,128	12,402,082
<u>IFT</u>				
<u>Real Property:</u>				
Taxable Value (Excl. RZ, BRA, CIA)	3,698,330	3,698,330	3,809,280	3,809,280
Millage Rate	0.9960	1.2979	0.9895	1.2895
Real Property Tax Levy	3,684	4,800	3,769	4,912
<u>Personal Property:</u>				
Taxable Value (Excl. RZ, BRA, CIA)	223,392	223,392	230,093	230,093
Millage Rate	0.9960	1.2979	0.9895	1.2895
Personal Property Tax Levy	222	290	228	297
Estimated Collections after Delinq.	218	284	223	291
Total IFT	3,902	5,084	3,992	5,203

Revenue

This Fund receives revenue from the special millage levy, industrial facilities tax payments and interest income. Overall tax revenue will increase from an increase in taxable value along with the new local road millage mentioned above, partially offset by a Headlee Rollback of the millages, as shown below.

Expenditures

The Municipal Street Fund intends to appropriate 100% of its tax revenue to the Major and Local Road Funds in FY 2024-25 for the City's local match to Major Road grant funded Projects as well as preventative maintenance treatments on both Major and Local Roads.

Fund Balance

Fund Balance is projected to be \$3,730,702 at June 30, 2027.

MUNICIPAL STREET FUND

FUND NUMBER: 204

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
CONTRIBUTIONS TO MAJOR ROADS	5,713,768	5,800,000	6,450,000	6,450,000	6,900,000	7,107,000	7,320,210
CONTRIBUTIONS TO LOCAL ROADS	13,546,268	13,900,000	15,300,000	15,300,000	16,350,000	16,840,500	17,345,715
TOTAL EXPENDITURES	\$19,260,036	\$19,700,000	\$21,750,000	\$21,750,000	\$23,250,000	\$23,947,500	\$24,665,925
2025/26 Projection vs. Budget - \$				\$ -			
2025/26 Projection vs. Budget - %				0.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 1,500,000		
2026/27 Budget vs. 2025/26 Projection - %					6.90%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 1,500,000		
2026/27 Budget vs. 2025/26 Budget - %					6.90%		

MUNICIPAL STREET FUND
FUND NUMBER: 204

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	2,304,679	3,210,777	4,861,257	4,861,257	4,798,254	3,730,702	2,641,629
		REVENUES							
403.008	403-008	Road Millage Property Tax	18,761,528	19,806,254	21,431,629	22,133,465	21,919,209	22,587,291	23,265,944
437.031	403-031	IFT Payments	7,867	8,167	8,724	8,724	9,195	9,471	9,755
573.001	574-001	LCSA Reimb. of Exempt Pers. Prop. Tax	503,674	559,882	224,789	224,789	231,533	238,479	245,633
665.005	664-005	Interest Income	893,065	976,177	21,855	21,855	22,511	23,186	23,882
669.001	668-001	Interest Income	0	0	0	0	0	0	0
		TOTAL REVENUES	20,166,134	21,350,480	21,686,997	22,388,833	22,182,448	22,858,427	23,545,214
		OTHER FINANCING SOURCES							
676-101		Transfer from General Fund	0	0	0	0	0	0	0
		TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0
		TOTAL REVENUES AND OTHER	20,166,134	21,350,480	21,686,997	22,388,833	22,182,448	22,858,427	23,545,214
		(500) EXPENDITURES							
955.000	996-003	Audit Fees	0	0	0	0	0	0	0
		TOTAL EXPENDITURES	0	0	0	0	0	0	0
		(299) OTHER FINANCING USES							
995.202	801-202	Transfer to Major Road Fund	5,713,768	5,800,000	6,450,000	6,450,000	6,900,000	7,107,000	7,320,210
995.203	801-203	Transfer to Local Road Fund	13,546,268	13,900,000	15,300,000	15,300,000	16,350,000	16,840,500	17,345,715
		TOTAL OTHER FINANCING USES	19,260,036	19,700,000	21,750,000	21,750,000	23,250,000	23,947,500	24,665,925
		TOTAL EXPENDITURES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	19,260,036	19,700,000	21,750,000	21,750,000	23,250,000	23,947,500	24,665,925
		Revenue over/(under) Expenditures	906,098	1,650,480	(63,003)	638,833	(1,067,552)	(1,089,073)	(1,120,711)
		FUND BALANCE AT JUNE 30	3,210,777	4,861,257	4,798,254	5,500,090	3,730,702	2,641,629	1,520,918
		Fund Balance as a % of Expenditures/Othe	16.67%	24.68%	22.06%	25.29%	16.05%	11.03%	6.17%

MAJOR ROADS

Ensuring safe driving conditions is the primary objective of the street maintenance program. Maintaining the aesthetic quality of Farmington Hills' Street network is also a high priority. In order to meet these objectives, routine maintenance of the City's approximately 58-mile centerline major road system includes pavement patching and replacement, shoulder grading, litter control, roadside mowing, landscaping, forestry services, storm drain maintenance, street sweeping, ditching, sign installation and repair, snow/ice control, and a variety of emergency activities.

The DPW supplements the work performed by the staff with the services of private contractors. Contracted programs include pavement striping and marking, crack sealing, catch basin cleaning, forestry services, landscape maintenance, signal maintenance, guardrail replacement, and street sweeping.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Improve the safety of motorized and non-motorized travel. (3,12,13)
- Extend the service life of the major road infrastructure by implementing industry Best Management Practices for asset management. (2,12,13)
- Utilize the Pavement Management System to improve the efficiency of road maintenance operations and planning. (2,13)
- Improve snow and ice control services while reducing costs by implementing industry best management practices for winter roadway maintenance. (10,12,13)
- Improve the efficiency of road maintenance services. (1)
- Fulfill National Pollutant Discharge Elimination System (NPDES) permit requirements. (9,10,12)
- Improve storm drain maintenance services- reduce frequency and severity of roadway flooding and icing. (10,12,13)

PERFORMANCE OBJECTIVES

- Improve street safety by replacing deteriorating pavement and repairing/replacing infrastructure that has reached the end of its useful life.
- Improve effectiveness of street signs by utilizing state-of-the-art reflective sign sheeting materials.
- Fulfill NPDES mandate, adopt Best Management (maintenance) Practices.
- Improve cost effectiveness of road maintenance activities by using Best Maintenance Practices of the industry and continually searching for new and improved products and methods.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Pothole Patching - tons of cold patch	45	50	50
	Pavement Replacement* - tons of asphalt	3,220	3,500	3,500
	Pavement Replacement* - yards of 8" concrete	3	2,500	2,500
	Joint Sealing/Overband - pounds	71,380	65,000	60,000
	Flex Seal – Lineal Feet	70,400	65,000	65,000
	Sweeping – curb miles	385	400	400
	Snow/Ice Control – tons of salt	4,672	5,850	4,500
	Storm Drain Structure Repairs – each	2	10	15
	Ditching – lineal feet	565	800	1,000
	Traffic Counts – # of intersections	20	20	25
	Roadside Cleanup – roadside miles	539	500	525
	Roadside Mowing – swath mile (5 ft. wide cut)	295	300	315
	Lawn Mowing – acres (DPW staff)	313	300	300
	Sign Install/Repair – each	181	190	200
Efficiency	Maintenance cost per major road mile (58 miles)	65,684	63,000	61,000
	Miles per Road Maintenance personnel	2.6	2.6	2.6

*Work completed per the City's as-needed pavement replacement program

REVENUE/OTHER FINANCING SOURCES – FY 2026-27

All Major Road funds are restricted by state statute to finance the maintenance and construction of the major street system.

Intergovernmental Revenue:

Gas & Weight Tax (Act 51) – This comes from state levied and collected gas taxes, drivers license and vehicle registration fees and are shared with local units of government based on population, miles and classification of road types. Gas & Weight Tax revenue, which comprises approximately 66.2% of the budgeted resources needed to fund the Major Road Fund, is budgeted based on MDOT estimates of Gas & Weight Tax.

Build Michigan Program Revenue - This is money from the Michigan Department of Transportation for road and bridge infrastructure improvements. It has remained relatively consistent over the years.

METRO Act Franchise Fees – This is an annual maintenance fee assessed on all telecommunications providers operating in the City’s Right-of-Way (R.O.W.). The fee, which is collected by the State and distributed to the City once each year, is five cents per linear foot of public right-of-way used. The fees collected can only be used for City right-of-way purposes.

Other Government Contributions - This source of revenue is primarily from Oakland County for jointly funded Road Projects.

Federal/State Grants – No grant revenue projected for 26-27.

Other Revenue:

Miscellaneous Income – Minimal revenue is projected in 26-27.

Interest on Investments – Decreased investment income is projected for 26-27.

Other Financing Sources:

Municipal Street Fund – This is an appropriation of the Road Millage property tax funds to pay for preventative maintenance treatments and the City’s local match to Grant funded infrastructure projects.

MAJOR ROADS FUND
FUND NUMBER: 202

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	15,781,909	15,587,452	18,861,544	18,861,544	9,382,669	3,726,046	2,560,506
		REVENUES							
		Intergovernmental Revenues							
574.015	574-015	Gas & Weight Tax (Act 51)	8,384,989	8,783,457	8,503,200	9,167,987	15,675,410	13,697,399	13,697,399
569.016	574-016	Build Michigan Program Revenue	139,758	139,669	132,700	139,000	132,700	132,700	132,700
569.018	574-018	Metro Act Franchise	357,568	391,325	280,000	374,601	374,601	374,601	374,601
	642-103	Other Government	0	0	0	0	0	0	0
581.103	676-103	Contributions from Local Gov't	13,599	13,379	867,000	0	0	0	0
502.016	505-016	Federal Grants	0	0	0	0	0	0	0
502.020	505-020	State Grant-14 Mi, Farmington to Orch Lk	0	412,135	0	0	0	0	0
		Total Intergovernmental Revenues	8,895,913	9,739,964	9,782,900	9,681,588	16,182,711	14,204,700	14,204,700
675.005	642-005	Miscellaneous Income	196,907	98,285	0	250	0	190	190
665.005	664-005	Interest on Investments	725,216	621,057	266,667	697,579	627,821	565,039	508,535
669.001	668-001	Unrealized gain/Loss	0	0	0	0	0	0	0
		Total Other Revenues	922,123	719,343	266,667	697,829	627,821	565,229	508,725
		TOTAL REVENUES	9,818,037	10,459,307	10,049,567	10,379,418	16,810,532	14,769,930	14,713,426
		OTHER FINANCING SOURCES							
		Bond Financing	0	0	0	0	0	0	0
		Contributions from Other Funds:	0	0	0	0	0	0	0
		Water Fund	0	0	0	0	0	0	0
		Contract Retainer Fund	0	0	0	0	0	0	0
		Municipal Street Fund	5,713,768	5,800,000	6,450,000	6,450,000	6,900,000	7,107,000	7,320,210
		General Fund							
		TOTAL OTHER FINANCING SOURCES	5,713,768	5,800,000	6,450,000	6,450,000	6,900,000	7,107,000	7,320,210
		TOTAL REVENUES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	15,531,805	16,259,307	16,499,567	16,829,418	23,710,532	21,876,930	22,033,636

MAJOR ROADS FUND

FUND NUMBER: 202

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
CONSTRUCTION	9,616,477	7,175,510	16,682,383	12,832,000	13,720,000	12,000,000	12,000,000
MAINTENANCE	4,109,786	3,809,705	4,838,520	4,726,293	4,897,155	5,042,469	5,192,128
CONTRIBUTIONS TO LOCAL ROADS	2,000,000	2,000,000	2,000,000	8,750,000	10,750,000	6,000,000	6,000,000
TOTAL EXPENDITURES	\$15,726,262	\$12,985,215	\$23,520,903	\$26,308,293	\$29,367,155	\$23,042,469	\$23,192,128
2025/26 Projection vs. Budget - \$				\$ 2,787,390			
2025/26 Projection vs. Budget - %				11.85%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 5,846,252		
2026/27 Budget vs. 2025/26 Projection - %					22.22%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 5,846,252		
2026/27 Budget vs. 2025/26 Budget - %					24.86%		

MAJOR ROADS FUND
FUND NUMBER: 202

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
EXPENDITURES									
(451) CONSTRUCTION									
		Category Total	9,616,477	7,175,510	16,682,383	12,832,000	13,720,000	12,000,000	12,000,000
(463) ROUTINE MAINTENANCE									
702.011	011	Surface Maint - Labor	348,180	407,779	392,606	392,606	416,354	428,845	441,710
971.012	012	Surface Maint - Equip Rent	152,966	226,173	146,732	146,732	208,347	214,598	221,036
971.013	013	Surface Maint - Materials	14,160	13,735	15,325	15,325	15,392	15,854	16,330
971.014	014	Joint Sealing Program	233,510	194,125	215,000	185,000	190,550	196,267	202,154
971.015	015	Pavement Replacement	765,408	401,648	900,000	900,000	927,000	954,810	983,454
971.016	016	Surface Maint - Contract	20,825	25,972	40,000	40,000	41,200	42,436	43,709
702.021	021	Guard Rails - Labor	0	0	0	0	0	0	0
971.022	022	Guard Rails - Equipment	0	0	0	0	0	0	0
971.023	023	Guard Rails - Materials	0	166	1,000	1,000	1,030	1,061	1,093
971.024	024	Guard Rails - Contract	8,996	1,994	40,000	10,000	10,300	10,609	10,927
702.031	031	Sweep & Flush - Labor	32,978	13,521	37,788	37,788	25,860	26,636	27,435
971.032	032	Sweep & Flush - Equip Rent	5,267	17,486	15,873	15,873	12,419	12,791	13,175
971.033	033	Sweep & Flush - Materials	520	1,891	281	281	1,315	1,355	1,395
971.034	034	Sweep & Flush - Contract	15,117	18,861	36,000	20,000	20,600	21,218	21,855
702.041	041	Shoulder Maint - Labor	9,117	5,833	8,505	8,505	8,282	8,531	8,787
971.042	042	Shoulder Maint - Equip Rent	18,625	7,651	15,932	15,932	14,613	15,051	15,503
702.051	051	Forestry Maint - Labor	63,990	52,776	63,538	63,538	64,531	66,467	68,461
971.052	052	Forestry Maint - Equip Rent	51,451	43,562	51,933	51,933	52,496	54,071	55,693
971.054	054	Forestry Maint - Contract	150,477	76,542	260,000	150,000	154,500	159,135	163,909
702.061	061	Drain Structures - Labor	64,784	103,254	79,289	79,289	92,276	95,045	97,896
971.062	062	Drain Structures - Equip	53,346	62,764	63,914	63,914	63,946	65,865	67,841
971.063	063	Drain Structures - Mat	0	0	0	0	0	0	0
971.064	064	Drain Structures - Contract	6,464	23,358	44,067	30,000	30,900	31,827	32,782
971.066	066	Sump Pump & Catch Basin Rehab - Contract	38,755	52,395	80,000	80,000	82,400	84,872	87,418
702.071	071	Ditching & Bk Slope - Labor	7,912	7,441	15,353	45,000	15,000	15,450	15,914
971.072	072	Ditching & Bk Slope - Equip	11,968	10,426	23,378	60,000	20,000	20,600	21,218
971.073	073	Ditching & Bk Slope - Mat	3,422	12,029	2,929	16,000	10,000	10,300	10,609
971.081	081	Road Cleanup - Labor	74,599	92,313	86,245	86,245	91,880	94,636	97,475
971.082	082	Road Cleanup - Equip Rent	29,983	26,478	30,161	30,161	31,183	32,118	33,082
971.083	083	Road Cleanup - Materials	0	0	0	0	0	0	0
702.091	091	Grass/Weed - Labor	71,564	102,734	76,466	76,466	95,808	98,683	101,643
971.092	092	Grass/Weed - Equip Rental	60,091	94,315	75,220	75,220	84,803	87,347	89,967
971.093	093	Grass/Weed - Materials	5	985	230	230	535	552	568
971.094	094	Grass/Weed - Contract	405,735	285,251	410,000	415,000	427,450	440,274	453,482
		Category Total	2,720,217	2,383,459	3,227,765	3,112,038	3,210,972	3,307,301	3,406,520

MAJOR ROADS FUND
FUND NUMBER: 202

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
(474) TRAFFIC SERVICES - MAINT.									
702.011	011	Sign Maint - Labor	115,793	142,024	124,859	124,859	141,932	146,190	150,576
971.012	012	Sign Maint - Equip Rent	40,684	45,590	36,423	36,423	47,537	48,963	50,432
971.013	013	Sign Maint - Materials	31,233	35,801	38,278	38,278	36,927	38,035	39,176
971.024	024	Signal Maint - Contract	87,067	75,064	125,000	125,000	128,750	132,613	136,591
702.031	031	Pavement Striping - Labor	2,746	0	1,485	1,485	1,544	1,591	1,638
971.032	032	Pavement Striping - Equip	3,225	0	1,744	1,744	1,814	1,868	1,924
971.033	033	Pavement Striping - Mat.	0	0	0	0	0	0	0
971.034	034	Pavement Striping - Contract	348,610	137,658	390,000	390,000	401,700	413,751	426,164
702.041	041	Traffic Count - Labor	0	0	0	0	0	0	0
971.042	042	Traffic Count - Equip Rent	0	0	0	0	0	0	0
971.043	043	Traffic Counts - Other	0	0	323	323	0	0	0
971.050	050	Overhead Lighting	0	-2,695	3,000	3,000	3,090	3,183	3,278
Category Total			629,357	433,442	721,112	721,112	763,294	786,193	809,779
(478) WINTER MAINTENANCE									
702.001	001	Snow/Ice Control - Labor	255,368	345,373	295,717	295,717	330,405	340,317	350,526
971.002	002	Snow/Ice Control - Equip	201,447	185,251	228,426	228,426	213,484	219,888	226,485
971.003	003	Snow/Ice Control - Mat	254,868	419,871	300,000	300,000	309,000	318,270	327,818
Category Total			711,683	950,495	824,143	824,143	852,889	878,475	904,830
(482) ADMIN., RECORDS, ENGINEERING									
801.001	001	Admin., Records, Eng.	0	0	0	0	0	0	0
801.002	002	Traffic Improvement Assoc.	29,800	29,800	31,000	31,000	31,000	31,000	31,000
801.003	003	Pavement Management update	12,404	12,508	14,000	17,500	18,500	19,000	19,500
801.012	012	Third Party Equipment Rental	0	0	15,000	15,000	15,000	15,000	15,000
801.021	021	Audit Fees	6,325	0	5,500	5,500	5,500	5,500	5,500
Category Total			48,529	42,308	65,500	69,000	70,000	70,500	71,000
TOTAL EXPENDITURES			13,726,262	10,985,215	21,520,903	17,558,293	18,617,155	17,042,469	17,192,128
(485) OTHER FINANCING USES									
Contributions to Other Funds:									
995.203	001	Local Roads	2,000,000	2,000,000	2,000,000	8,750,000	10,750,000	6,000,000	6,000,000
TOTAL OTHER FINANCING USES			2,000,000	2,000,000	2,000,000	8,750,000	10,750,000	6,000,000	6,000,000
TOTAL EXPENDITURES AND OTHER FINANCING USES									
DEPARTMENT TOTAL			15,726,262	12,985,215	23,520,903	26,308,293	29,367,155	23,042,469	23,192,128
Revenues over/(under) Expenditures			(194,457)	3,274,092	(7,021,336)	(9,478,875)	(5,656,622)	(1,165,540)	(1,158,493)
FUND BALANCE AT JUNE 30			15,587,452	18,861,544	11,840,208	9,382,669	3,726,046	2,560,506	1,402,013

MAJOR ROAD CONSTRUCTION DETAIL

				To Be Expended in 2025/2026	
	Total Project Cost	Spent through 06/30/2025	Project Commitment Remaining	Act 51/ Road Millage	Other Govt (O/C, State)
2025/2026 PROJECTS					
2024 Safety Project - Non Motorized Grant & Signal Modernization Grant - 9 Mile/Drake, 9 Mile/Gill, 14 Mile/Inkster, Folsom/Power, & Freedom/9 Mile	715,000	215,000	500,000	500,000	
2025 Safety Project - Signal Modernization & Intersection Improvements - 13 Mile/Farmington, 13 Mile/Halsted & Halsted/11 Mile	900,000	80,000	820,000	820,000	
Farmington Road Reconstruction, 12 Mile to 13 Mile	3,560,000	3,554,000	6,000	6,000	
2025 ADA Sidewalk Ramp Replacement	83,000	0	83,000	83,000	
RCOC TriParty Project - 12 Mile Road Rehabilitation (Haggerty to Farmington)	500,000	0	500,000	500,000	
Farmington Freeway Industrial Park Road Reconstruction	3,105,000	3,065,000	40,000	40,000	
11 Mile Road Reconstruction, Farmington to Orchard Lake	4,738,000	4,631,000	107,000	107,000	
Halsted Road Reconstruction, 8 Mile to 9 Mile - Construction	4,760,000	1,155,000	3,605,000	3,605,000	
Halsted Road Reconstruction, 12 Mile to 14 Mile - Design	180,000	133,000	47,000	47,000	
Sinacola Court Reconstruction - Construction	916,000	250,000	666,000	666,000	
North Industrial Drive Reconstruction - Construction	1,267,000	1,203,000	64,000	64,000	
Farmington Road and Culvert Rehabilitation, 10 Mile to 12 Mile - Design	546,000	0	546,000	546,000	
Farmington Road Rehabilitation, 13 Mile to 14 Mile - Design	387,000	0	387,000	387,000	
Folsom Road Reconstruction - Design	181,000	0	181,000	181,000	
Orchard Lake Road Reconstruction, I-696 to 13 Mile - Construction	160,000	0	160,000	160,000	
Folsom Road Reconstruction - Construction	2,970,000	0	2,970,000	2,970,000	
Halsted Road Reconstruction, 12 Mile to 14 Mile - Construction	1,150,000	0	1,150,000	1,150,000	
12 Mile Road Traffic Signals - 12 Mile & Farmington & 12 Mile & Kendallwood	750,000	0	750,000	750,000	
Annual BiParty Project	250,000	0	250,000	250,000	
	27,118,000	14,286,000	12,832,000	12,832,000	0

TO BE EXPENDED IN FY 2025/2026

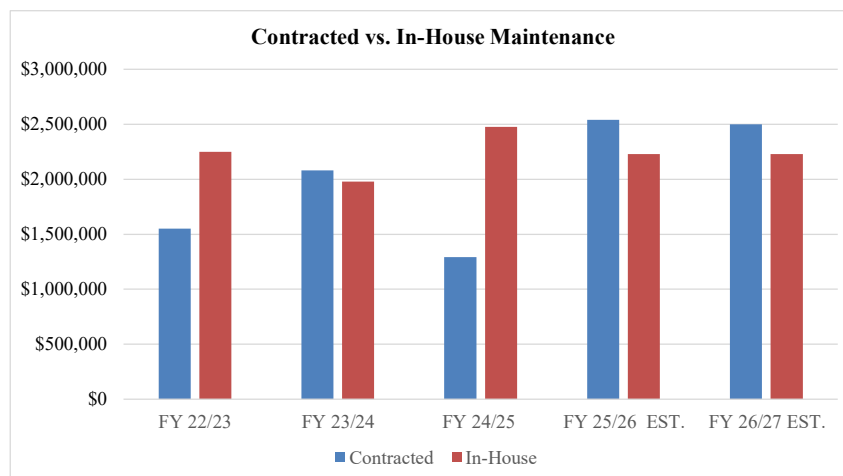
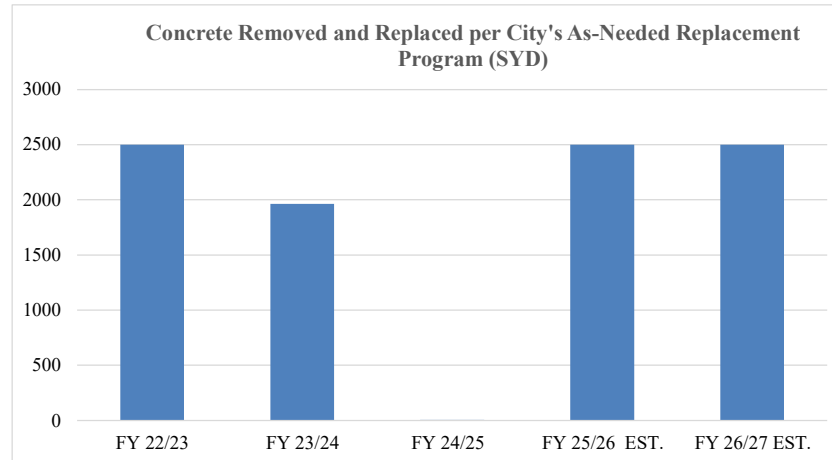
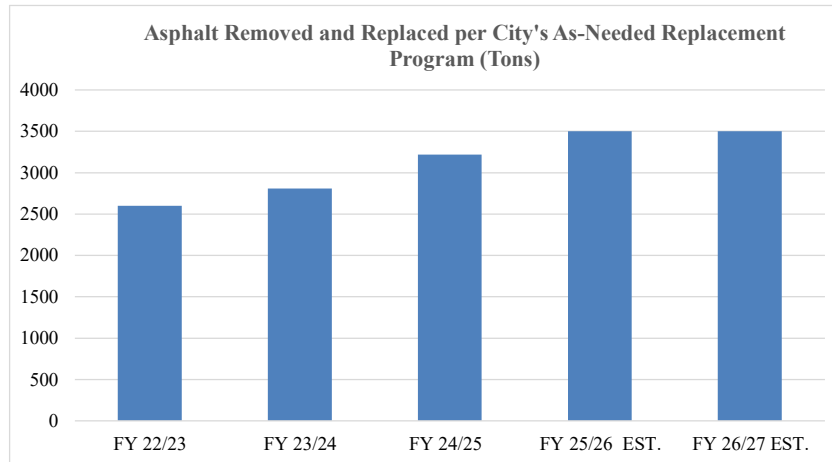
12,832,000

				To Be Expended in 2026/2027	
	Total Project Cost	Spent through 06/30/2025	Project Commitment Remaining	Act 51/ Road Millage	Other Govt (O/C, State)
2026/2027 PROJECTS					
2026 Safety Project - Signal Modernization	500,000			500,000	
Major Road Geotech/Testing	50,000			50,000	
13 Mile Road Reconstruction, Orchard Lake to Middlebelt - Design	350,000			350,000	
14 Mile Road Reconstruction, City Limits (Haggerty) to Drake - Design	350,000			350,000	
Major Road Rehabilitation - Construction - TBD	1,980,000			1,980,000	
2026 ADA Sidewalk Ramp Replacement	50,000			50,000	
2026 TriParty Project	500,000			500,000	
PASER/TAMC Reporting	20,000			20,000	
Major Road Reconstruction - Design - TBD	500,000			500,000	
Farmington Road & Culvert Rehabilitation, 10 Mile to 12 Mile - Construction	4,000,000			4,000,000	
Farmington Road Rehabilitation, 13 Mile to 14 Mile - Construction	4,670,000			4,670,000	
9 Mile Road and Pathway Improvements, Haggerty to Farmington - Design	750,000			750,000	
	13,720,000			13,720,000	

TO BE EXPENDED IN 2026/2027

13,720,000

KEY DEPARTMENTAL TRENDS



LOCAL ROADS

The Local Road Fund budget provides funding for the maintenance of the City's 247 miles of paved and unpaved local streets. Local street services include pavement patching/replacement, road grading, dust control, forestry maintenance, storm drain maintenance, sign repair, guardrail and fence repairs, snow/ice control, roadside mowing and litter control. The DPW supervisory staff establishes pavement repair priorities in consultation with the Engineering Division.

Private contractors are used to supplement the work performed by the DPW staff. Contracted services include crack/joint sealing, catch basin cleaning, dust control, street sweeping, forestry services, pavement replacement, catch basin repair, and sump pump connections.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Improve local road safety. (3,12,13)
- Extend the service life of the local road infrastructure by implementing industry Best Management Practices for asset management. (2,12,13)
- Improve snow & ice control services by using the industry's best management practices.(3)
- Fulfill National Pollutant Discharge Elimination System (NPDES) permit requirements. (9,10,12)
- Improve the efficiency of road maintenance services. (1)
- Improve storm drain maintenance services, reduce frequency and severity of local street flooding. (10,12,13)
- Improve the efficiency of maintenance operations by using automated vehicle location and reporting services. (2)

PERFORMANCE OBJECTIVES

- Improve street safety by replacing deteriorated pavement, repairing guardrails, and upgrading intersection signs.
- Improve effectiveness of street signs by utilizing state-of-the-art reflective sign sheeting materials.
- Fulfill NPDES mandate, adopt Best Management (maintenance) Practices.
- Improve cost effectiveness of road maintenance activities by using Best Maintenance Practices of the industry and continually searching for new and improved products and methods.

	Performance Indicators	FY 2024/25 Actual	FY 2025/26 Projected	FY 2026/27 Estimated
Service Level	Pothole Patching – tons of cold patch	105	125	125
	Pavement Replacement* – tons of asphalt	3,763	4,000	4,000
	Pavement Replacement* – yards of 8" concrete	8,268	9,000	9,000
	Gravel Road Grading – miles	285	280	280
	Joint Sealing/Overbanding - pounds	66,350	75,000	75,000
	Flex Seal – Lineal Feet	63,750	70,000	70,000
	Sweeping – curb miles	1,585	1,750	1,750
	Storm Drain Structure Repairs	55	75	80
	Ditching – lineal feet	15,968	13,700	14,000
	Plowing – # of complete plowing of local roads	2	4	5
	Culvert Installations (unique locations)	20	25	25
	Roadside Mowing – swath mile (5 ft. wide cut)	118	130	135
	Lawn Mowing – acres (DPW staff)	104	95	95
	Sign Installations and Repairs	543	500	525
	Traffic Counts – # of intersections	3	8	10
Efficiency	Maintenance cost/local road mile (247)	14,599	13,000	12,000
	Miles per Road Maintenance personnel	11.2	11.2	11.2

*Work completed per the City's as-needed pavement replacement program

REVENUE/OTHER FINANCING SOURCES – FY 2026-27

All Local Road funds are restricted by the State to finance the maintenance and construction of the local street system.

Gas & Weight Tax (Act 51) – This comes from state levied and collected gas taxes, driver’s license and vehicle registration fees and are shared with local units of government based on population, miles and classification of road type. Gas & Weight Tax revenue, which comprises 12.9% of the budgeted resources needed to fund the Local Road Fund, is budgeted based on MDOT estimates of Gas & Weight Tax.

Build Michigan Fund - This is money from the Michigan Department of Transportation for road and bridge infrastructure improvements. It has remained relatively consistent over the years.

Interest on Investments – A slightly smaller amount of investment income is projected for 2026-27 compared to the 2025-26 year-end projection.

Municipal Street Fund – This is an appropriation of the Road Millage property tax funds to pay for preventative maintenance treatments and local road construction projects.

LOCAL ROADS FUND
FUND NUMBER: 203

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	6,618,785	7,655,434	11,846,278	11,846,278	254,500	429,060	224,169
		REVENUES							
		Intergovernmental Revenues:							
574.015	574-015	Gas & Weight Tax (Act 51)	2,920,255	3,060,910	2,959,200	2,369,260	4,050,956	3,539,784	3,539,784
569.016	574-016	Build Michigan Fund	48,667	48,680	47,256	47,256	47,256	47,256	47,256
699.104	676-104	Miscellaneous Contributions	0	1,921	0	0	0	0	0
		Total	2,968,922	3,111,510	3,006,456	2,416,516	4,098,212	3,587,040	3,587,040
		Other Revenues:							
451.001	672-001	Special Assessment Principal	0	0	0	0	0	0	0
474.003	672-003	Special Assessment Interest	0	0	0	0	0	0	0
665.005	664-005	Interest on Investments	297,749	270,995	75,000	519,843	467,859	421,073	378,966
669.001	668-001	Unrealized Gains/(Losses)	0	0	0	0	0	0	0
		Total	297,753	270,995	75,000	519,843	467,859	421,073	378,966
		TOTAL REVENUES	3,266,675	3,382,506	3,081,456	2,936,359	4,566,071	4,008,113	3,966,006
		OTHER FINANCING SOURCES							
		Contributions from Other Funds:							
699.201	676-201	Municipal Street Fund	13,546,268	13,900,000	15,300,000	15,300,000	16,350,000	16,840,500	17,345,715
699.202	676-202	Major Roads	2,000,000	2,000,000	2,000,000	8,750,000	10,750,000	6,000,000	6,000,000
699.247	676-247	Local Road SAD Revolving (247)	0	0	0	0	0	0	0
699.255	676-255	Def Contribution (255)	0	0	0	0	0	0	0
699.813	676-813	SAD Roads (813)	0	0	0	0	0	0	0
		Misc							
		S.A.D Bond Proceeds							
		TOTAL OTHER FINANCING SOURCES	15,546,268	15,900,000	17,300,000	24,050,000	27,100,000	22,840,500	23,345,715
		TOTAL REVENUES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	18,812,943	19,282,506	20,381,456	26,986,359	31,666,071	26,848,613	27,311,721

LOCAL ROADS FUND
FUND NUMBER: 203

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
CONSTRUCTION	13,641,119	10,640,164	17,161,500	33,342,000	26,485,000	21,925,000	22,000,000
MAINTENANCE	4,135,172	4,451,498	5,184,767	5,236,137	5,006,512	5,128,504	5,249,341
CONTRIBUTIONS TO LOCAL ROADS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$17,776,291	\$15,091,662	\$22,346,267	\$38,578,137	\$31,491,512	\$27,053,504	\$27,249,341
2025/26 Projection vs. Budget - \$				\$ 16,231,870			
2025/26 Projection vs. Budget - %				72.64%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 9,145,245		
2026/27 Budget vs. 2025/26 Projection - %					23.71%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 9,145,245		
2026/27 Budget vs. 2025/26 Budget - %					40.93%		

LOCAL ROADS FUND
FUND NUMBER: 203

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
EXPENDITURES									
(451) CONSTRUCTION									
	CONS	Category Total	13,641,119	10,640,164	17,161,500	33,342,000	26,485,000	21,925,000	22,000,000
(463) ROUTINE MAINTENANCE									
702.011	011	Surface Maint - Labor	131,201	139,809	186,258	186,258	149,400	153,882	158,499
971.012	012	Surface Maint - Equip Rent	213,064	187,426	286,289	286,289	221,194	227,830	234,665
971.013	013	Surface Maint - Materials	105,779	94,431	133,572	133,572	110,562	113,879	117,295
971.014	014	Joint Sealing Program	272,660	335,135	335,000	360,000	370,800	381,924	393,382
971.015	015	Pavement Replacement	1,248,732	1,028,525	1,500,000	1,500,000	1,545,000	1,591,350	1,639,091
971.016	016	Surface Maint - Contract	8,512	11,086	10,000	10,000	10,300	10,609	10,927
702.021	021	Rails/Posts - Labor	0	0	0	0	0	0	0
971.022	022	Rails/Posts - Equip Rent	0	0	0	0	0	0	0
971.023	023	Rails/Posts - Materials	0	0	500	500	515	530	546
971.024	024	Rails/Posts - Contract	3,084	0	9,000	9,000	9,270	9,548	9,835
702.031	031	Sweep & Flush - Labor	39,141	41,094	34,865	34,865	44,238	45,565	46,932
971.032	032	Sweep & Flush - Equip Rent	18,262	18,719	38,565	38,565	20,394	21,006	21,636
971.034	034	Sweep & Flush - Contract	55,291	55,480	70,000	70,000	72,100	74,263	76,491
702.041	041	Shoulder Maint - Labor	0	0	0	0	0	0	0
971.042	042	Shoulder Maint - Equip Rent	0	0	0	0	0	0	0
702.051	051	Forestry Maint - Labor	69,192	56,954	129,804	129,804	69,717	71,808	73,962
971.052	052	Forestry Maint - Equip Rent	62,090	42,662	134,073	134,073	57,993	59,733	61,525
971.054	054	Forestry Maint - Contract	100,491	145,183	220,000	220,000	226,600	233,398	240,400
702.061	061	Drain Structures - Labor	23,188	41,749	21,397	40,000	35,000	36,050	37,132
971.062	062	Drain Structures - Equip	24,536	31,696	20,205	40,000	35,000	36,050	37,132
971.063	063	Drain Structures - Mat	0	1,018	676	2,000	1,500	1,545	1,591
971.064	064	Drain Structures - Contract	59,104	83,611	78,352	70,000	72,100	74,263	76,491
971.066	066	Sump Pump & Catch Basin Rehab - Contract	73,122	76,142	165,000	165,000	169,950	175,049	180,300
702.071	071	Ditching & Bk Slope - Labor	149,048	221,217	192,027	192,027	203,463	209,567	215,854
971.072	072	Ditching & Bk Slope - Equip	279,699	381,828	335,533	335,533	363,804	374,718	385,960
971.073	073	Ditching & Bk Slope - Mat	60,896	88,432	99,026	99,026	82,074	84,536	87,072
702.081	081	Road Cleanup - Labor	0	0	0	0	0	0	0
971.082	082	Road Cleanup - Equip Rent	0	0	0	0	0	0	0
971.091	091	Grass/Weed - Labor	13,224	22,768	11,976	11,976	19,751	20,343	20,953
971.092	092	Grass/Weed - Equip Rental	18,279	28,158	16,451	16,451	25,508	26,274	27,062
971.093	093	Grass/Weed - Materials	377	1,611	274	274	1,083	1,116	1,149
971.094	094	Grass/Weed - Contract	0	0	0	0	0	0	0
971.103	103	Dust Control - Materials	0	0	0	0	0	0	0
971.104	104	Dust Control - Contract	67,937	51,308	90,000	90,000	92,700	95,481	98,345
		Category Total	3,096,907	3,186,041	4,118,843	4,175,213	4,010,016	4,130,316	4,254,226

LOCAL ROADS FUND
FUND NUMBER: 203

New Acct Acct.			2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
(474) TRAFFIC SERVICES - MAINT.									
702.011	011	Sign Maint - Labor	1,318	5,093	11,479	11,479	3,496	3,601	3,709
971.012	012	Sign Maint - Equip Rent	596	1,129	2,766	2,766	946	974	1,003
971.013	013	Sign Maint -Materials	13,839	15,495	17,612	17,612	16,163	16,648	17,147
		Category Total	15,753	21,717	31,857	31,857	20,604	21,222	21,859
(478) WINTER MAINTENANCE									
702.001	001	Snow/Ice Control - Labor	39,837	118,826	43,926	43,926	86,667	89,267	91,945
971.002	002	Snow/Ice Control - Equip	110,936	272,637	117,458	117,458	209,836	216,131	222,615
971.003	003	Snow/Ice Control - Material	69	1,686	195	195	950	979	1,008
971.004	004	Snow/Ice Control - Contract	0	0	0	0	0	0	0
		Category Total	150,843	393,149	161,579	161,579	297,453	306,377	315,568
(482) ADMIN., RECORDS, ENGINEERING									
801.001	001	Admin., Records, Eng.	0	0	0	0	0	0	0
801.003	003	Pav't Mgt System Update	5,100	5,204	8,000	3,000	3,000	3,000	3,000
991.004	004	Debt Payment-Principal	755,000	755,000	755,000	755,000	595,000	600,000	600,000
993.005	005	Debt Payment-Interest	109,313	90,388	90,388	90,388	61,338	48,488	35,588
971.012	012	Third-Party Equip. Rental	0	0	15,000	15,000	15,000	15,000	15,000
801.021	021	Audit Fees	2,257	0	4,100	4,100	4,100	4,100	4,100
		Category Total	871,670	850,592	872,488	867,488	678,438	670,588	657,688
(485) OTHER FINANCING USES									
		Transfers to Other Funds							
		General Debt Service Fund	0	0	0	0	0	0	0
		Category Total	0	0	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES									
DEPARTMENT TOTAL			17,776,291	15,091,662	22,346,267	38,578,137	31,491,512	27,053,504	27,249,341
Revenues over/(under) Expenditures			1,036,649	4,190,844	-1,964,811	-11,591,778	174,560	-204,891	62,379
FUND BALANCE AT JUNE 30			7,655,434	11,846,278	9,881,467	254,500	429,060	224,169	286,548
Fund Balance as a % of Total Expenditures and Other Financing Uses			43.07%	78.50%	44.22%	0.66%	1.36%	0.83%	1.05%

LOCAL ROAD CONSTRUCTION DETAIL

	Total Project Cost	Spent through 06/30/2025	Project Commitment Remaining	To Be Expended in 2025-26	
				Act 51/ Road Millage	
2025/2026 PROJECTS					
Gramercy Court Road Reconstruction - Construction	612,000	0	612,000	612,000	
PASER Study	14,000	0	14,000	14,000	
Richland Gardens Area Road Reconstruction - Design	610,000	150,000	460,000	460,000	
Elmhurst Road Reconstruction - Construction	586,000	0	586,000	586,000	
Heritage Hills/Wedgewood Commons Phase 4 - Construction	5,600,000	5,515,000	85,000	85,000	
Woodcreek Hills Subdivision Road Reconstruction - Construction	3,621,000	200,000	3,421,000	3,421,000	
Quaker Valley Subdivision Road Reconstruction - Construction	4,698,000	4,248,000	450,000	450,000	
Edgehill Road Reconstruction - Construction	450,000	70,000	380,000	380,000	
Farm Meadows & Camelot Court Subdivision Reconstruction Phase 1 - Construction	2,960,000	0	2,960,000	2,960,000	
Colony Park Subdivision Reconstruction - Design	414,000	0	414,000	414,000	
Biddestone Woods Subdivision Gravel Road Conversion - Design	140,000	110,000	30,000	30,000	
Rockshire, Edgemoor & Bramwell Gravel Road Conversion - Design	141,000	56,000	85,000	85,000	
HMA Rehabilitation Program - Oakwood Knolls, Alycekey/Highmeadow, Forestbrook Subdivision - Construction	2,850,000	1,200,000	1,650,000	1,650,000	
Greencastle Subdivision Reconstruction - Design	160,000	0	160,000	160,000	
Ridgewood Drive Reconstruction - Design	105,000	0	105,000	105,000	
Hunter's Pointe Colony Subdivision Reconstruction - Design	60,000	8,000	52,000	52,000	
Farmington Hills Hunt Club Subdivision Reconstruction - Design	422,000	0	422,000	422,000	
Rhonswood Drive/Fendt Street Reconstruction - Design	206,000	0	206,000	206,000	
Farm Meadows & Camelot Court Subdivision Reconstruction Phase 2 - Construction	5,200,000	0	5,200,000	5,200,000	
Biddestone Woods Subdivision Gravel Road Conversion	1,950,000	0	1,950,000	1,950,000	
Richland Gardens Area Road Reconstruction Phase 1 - Construction	4,875,000	0	4,875,000	4,875,000	
Ridgewood Drive Reconstruction - Construction	1,925,000	0	1,925,000	1,925,000	
Hunter's Pointe Colony Subdivision Reconstruction	1,000,000	0	1,000,000	1,000,000	
HMA Rehabilitation Program	3,000,000	0	3,000,000	3,000,000	
Drainage Projects Shifted from 404 Fund	3,300,000	0	3,300,000	3,300,000	
	44,899,000	11,557,000	33,342,000	33,342,000	0

Total Project Costs for 2025/2026

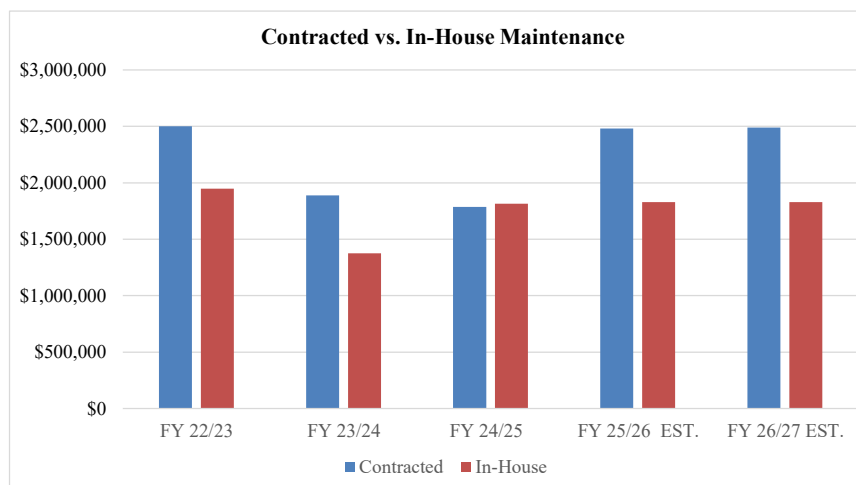
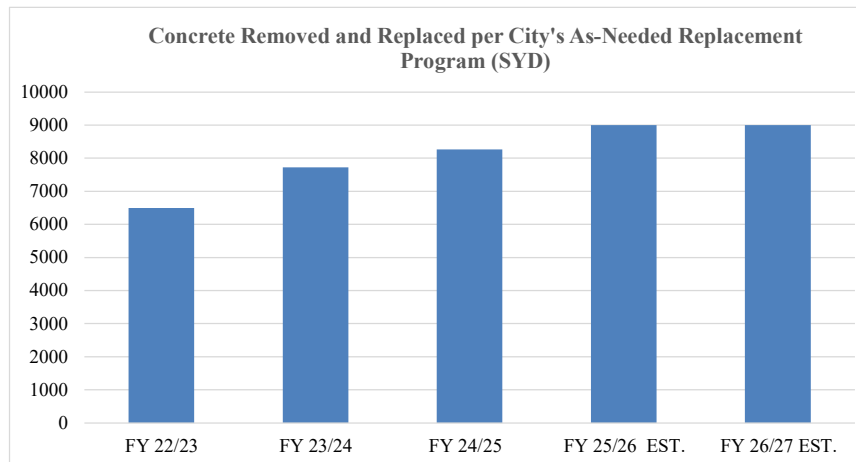
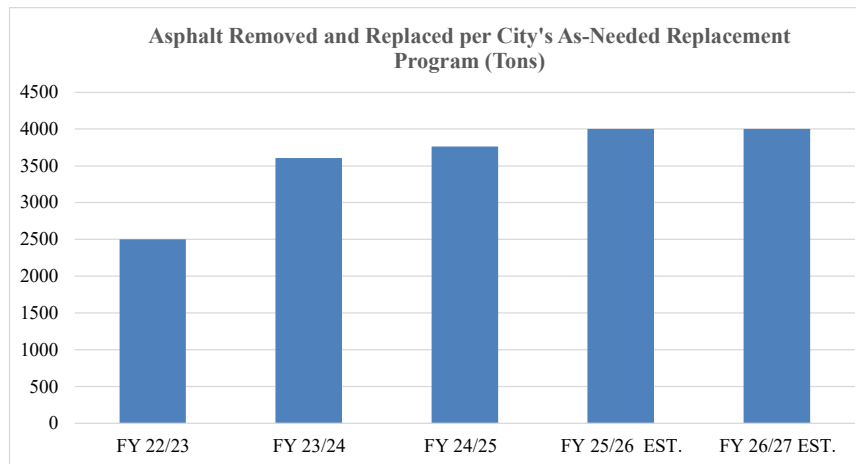
33,342,000

	Total Project Cost	Spent through 06/30/2026	Project Commitment Remaining	To Be Expended in 2026/2027	
				Act 51/ Road Millage	
2026/2027 PROJECTS					
SAFETE3 Funding - Residential Speed Control	25,000			25,000	
Local Road Geotech	50,000			50,000	
Scottsdale Road Reconstruction - Design	100,000			100,000	
Barbizon Estates Subdivision Reconstruction - Design	400,000			400,000	
Broadview & Dohany Road Reconstruction - Design	200,000			200,000	
Fairway Hills Road Reconstruction - Design	200,000			200,000	
Rockshire, Edgemoor & Bramwell Gravel Road Conversion - Cons	3,260,000			3,260,000	
HMA Rehabilitation Program	2,365,000			2,365,000	
Greencastle Subdivision Reconstruction	4,225,000			4,225,000	
Richland Gardens Area Road Reconstruction Phase 2	5,050,000			5,050,000	
Hunter's Pointe Colony Subdivision Reconstruction	0			0	
Rhonswood Drive/Fendt Street Reconstruction	4,025,000			4,025,000	
Drain Projects	6,610,000			6,610,000	
	26,485,000	0	0	26,485,000	0

Total Project Costs for 2026/2027

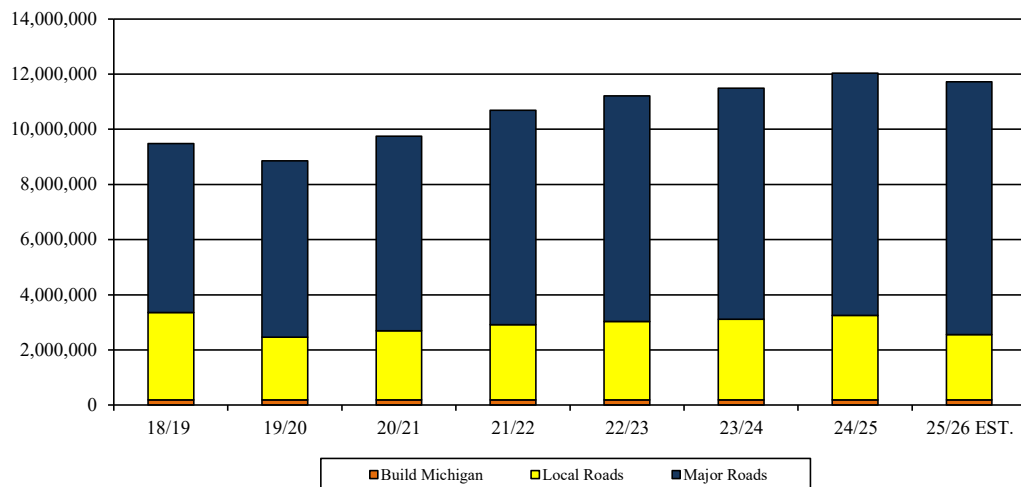
26,485,000

KEY DEPARTMENTAL TRENDS

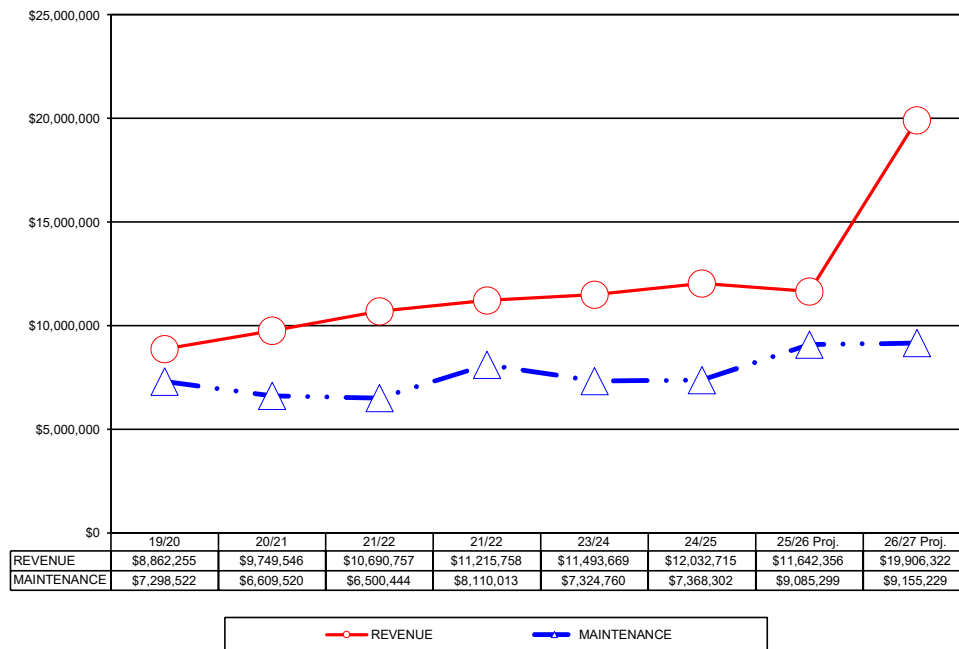


MAJOR AND LOCAL ROAD FUNDS SUMMARY

GAS AND WEIGHT TAX HISTORY



MAJOR & LOCAL ROAD STATE SHARED REVENUE VS. MAINTENANCE



Road Funds Summary Of Revenue & Expenditures

FY 2026/27

Category	Major Roads	Local Roads	Total Road Funds
Revenues			
Gas & Weight Funds (Act 51)	15,675,410	4,050,956	19,726,366
Contributions From Other Governments	507,301	47,256	554,557
Federal and State Grants	0	0	0
Transfer From Municipal Street Fund	6,900,000	16,350,000	23,250,000
Transfer From Major Street Fund	0	10,750,000	10,750,000
Interest Income	627,821	467,859	1,095,680
Miscellaneous Income	0	0	0
Appropriation (To)/From Fund Balance	5,656,622	(174,560)	5,482,063
Total Revenues	29,367,155	31,491,512	60,858,667
Expenditures			
Construction	13,720,000	26,485,000	40,205,000
Routine Maintenance	3,210,972	4,010,016	7,220,988
Traffic Services Maintenance	763,294	20,604	783,899
Winter Maintenance	852,889	297,453	1,150,342
Transfer to Local Road Fund	10,750,000	0	10,750,000
Debt Payment	0	656,338	656,338
Admin., Records, Engineering	70,000	22,100	92,100
Total Maintenance	15,647,155	5,006,512	20,653,667
Total Expenditures	29,367,155	31,491,512	60,858,667

Major and Local Road Funds Summary

TRANSPORTATION

Transportation	TOTAL COST	CITY COST	MAINTENANCE COSTS	PROJECTED FUNDING &	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
Tri-Party (TBD)	2,070,000	690,000	NC	33% City 33%	115,000	115,000	115,000	115,000	115,000	115,000	0
Major Road Capital Preventative Maintenance Projects (See Major Road Capital)	8,100,000	8,100,000	NC	100% City	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	0
Industrial/Commercial Rd Rehabilitation	3,900,000	3,900,000	NC	100% City	0	0	0	0	0	3,900,000	0
Signal Modernization	6,450,000	6,450,000	NC	100% City	450,000	0	500,000	0	5,500,000	0	0
Farmington Road, Thirteen Mile Road to Fourteen Mile Road	1,350,000	3,150,000	NC	30% FG 70%	4,500,000	0	0	0	0	0	0
Farmington Road, Ten Mile Road to Twelve Mile Road	1,147,500	1,402,500	NC	45% FG 55%	2,550,000	0	0	0	0	0	0
Fourteen Mile, City Limits to Drake Road	700,000	300,000	NC	70% FG 30%	0	1,000,000	0	0	0	0	0
Shiawassee Road, Inkster Road to Middlebelt Road	7,700,000	7,700,000	NC	100% City	0	0	7,700,000	0	0	0	0
Thirteen Mile, Orchard Lake Road to Middlebelt Road	550,000	550,000	NC	50% FG 50%	0	0	1,100,000	0	0	0	0
Nine Mile Road, Clear Lake Driveto Farmington Road	11,250,000	11,250,000	NC	100% City	0	0	0	11,250,000	0	0	0
Drake Road, Nine Mile Road to M-5	1,800,000	1,800,000	NC	100% City	0	0	0	1,800,000	0	0	0
Metroview Drive, Eight Mile Road to Green Hill Road	1,850,000	1,850,000	NC	100% City	0	0	0	0	1,850,000	0	0
Folsom Road/Tuck Road, Orchard Lake Road to Eight Mile Road	5,250,000	5,250,000	NC	100% City	0	0	0	0	5,250,000	0	0
Total Transportation	52,117,500	52,392,500	NC	IGHT/GAS + ROA	8,715,000	2,315,000	10,715,000	14,565,000	14,215,000	5,615,000	0

LOCAL ROADS

Local Roads	TOTAL COST	CITY COST	MAINTENANCE COSTS	PROJECTED FUNDING &	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
Gravel to Pave Conversion (Local Roads)	12,800,000	12,800,000	NC	100% City	3,250,000	5,550,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Local Road Capital Preventative Maintenance Projects	13,170,000	13,170,000	NC	100% City	500,000	4,420,000	4,350,000	1,900,000	1,000,000	1,000,000	0
Greencastle Subdivision	4,750,000	4,750,000	NC	100% City	4,750,000	0	0	0	0	0	0
Supervisor's Plat Fendt Farms and Supervisor's Plat #12 (Rhonswood, Fendt)	4,500,000	4,500,000	NC	100% City	4,500,000	0	0	0	0	0	0
Richland Gardens Area Project	9,500,000	9,500,000	NC	100% City	4,800,000	4,700,000	0	0	0	0	0
Coventry (Scottsdale Rd.)	1,000,000	1,000,000	NC	100% City	0	1,000,000	0	0	0	0	0
Barbizon Estates	4,000,000	4,000,000	NC	100% City	0	4,000,000	0	0	0	0	0
Farmington Hills Subdivision (Broadview Dr., Dohany Dr.)	2,800,000	2,800,000	NC	100% City	0	2,800,000	0	0	0	0	0
Hunters Pointe Colony	1,050,000	1,050,000	NC	100% City	0	1,050,000	0	0	0	0	0
Irv Wilcove Estates/Foxmoor	5,600,000	5,600,000	NC	100% City	0	0	5,600,000	0	0	0	0
Farmington Hills Hunt Club	9,900,000	9,900,000	NC	100% City	0	0	4,950,000	4,950,000	0	0	0
Glenoaks	5,000,000	5,000,000	NC	100% City	0	0	0	5,000,000	0	0	0
Kravis's Grand River Heights	7,150,000	7,150,000	NC	100% City	0	0	0	0	7,150,000	0	0
Brook Hill Estates Subdivision	4,350,000	4,350,000	NC	100% City	0	0	0	0	4,350,000	0	0
Churchill Estates and Acorn Valley Subdivision	10,500,000	10,500,000	NC	100% City	0	0	0	0	5,250,000	5,250,000	0
Franklin Fairway	1,800,000	1,800,000	NC	100% City	0	0	0	0	0	1,800,000	0
Regal Orchards Subdivision	3,400,000	3,400,000	NC	100% City	0	0	0	0	0	3,400,000	0
Total Local Roads	101,270,000	101,270,000	NC	I = ROAD MILLAG	17,800,000	23,520,000	15,900,000	12,850,000	18,750,000	12,450,000	0

DRAINAGE

Drainage	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
Storm Water NPDES Permit Program	75,000	75,000	75,000	75,000	75,000	75,000	0
Miscellaneous Storm Sewer Repair, Maintenance and Improvement Program	500,000	500,000	500,000	500,000	500,000	500,000	0
City Owned Storm Water Basin Maintenance	25,000	25,000	25,000	25,000	25,000	25,000	0
City Wide Storm Sewer System GIS Mapping	200,000	200,000	200,000	0	0	0	0
Richland Gardens Subdivision Storm Sewer	950,000	1,010,000	0	0	0	0	0
Caddell Drain Culverts, Nine Mile Road at Drake Road	2,400,000	0	0	0	0	0	0
Folsom Road Storm Sewer, Nine Mile Road to Orchard Lake Road	380,000	0	0	0	0	0	0
Biddestone Lane Storm Sewer	650,000	0	0	0	0	0	0
Farmington Road, Thirteen Mile Road to Fourteen Mile Road	530,000	0	0	0	0	0	0
Greencastle Subdivision Storm Sewer	525,000	0	0	0	0	0	0
Rhonswood and Fendt Storm Sewer	375,000	0	0	0	0	0	0
Rockshire Street Culvert Rehabilitation/Replacement	0	1,105,000	0	0	0	0	0
Rockshire Street, Edgemoor Street, and Bramwell Street Storm Sewer	0	445,000	0	0	0	0	0
Scottsdale Road Storm Sewer	0	210,000	0	0	0	0	0
Barbizon Estates Subdivision Storm Sewer	0	210,000	0	0	0	0	0
Irv Wilcove Estates	0	2,700,000	0	0	0	0	0
Wellington Culvert Rehabilitation	0	1,445,000	0	0	0	0	0
Hearthstone Road Culvert Rehabilitation/Replacement	0	0	1,370,000	0	0	0	0
Tuck Road Bridge Rehabilitation, south of Folsom Road	0	0	3,340,000	0	0	0	0
Shiawassee Road Storm Sewer, Middlebelt Road to Inkster Road	0	0	790,000	0	0	0	0
Nine Mile Road Storm Sewer, Walsingham Drive to Farmington Road	0	0	0	1,430,000	0	0	0
Hunt Club Subdivision	0	0	1,700,000	1,700,000	0	0	0
Drake Road Storm Sewer, Nine Mile Road to north of M-5	0	0	0	425,000	0	0	0
Nine Mile Crossing of the Main Ravines	0	0	0	445,000	0	0	0
Farmington and Forestbrook Culvert	0	0	0	4,070,000	0	0	0
Glenoaks Subdivision	0	0	0	330,000	0	0	0
Metroview Drive Storm Sewer, Eight Mile Road to Green Hill Road	0	0	0	0	550,000	0	0
Tuck Road Storm Sewer, Folsom Road to Eight Mile Road	0	0	0	0	475,000	0	0
Goldsmith Street Culvert Replacements	0	0	0	0	305,000	0	0
Kravis's Grand River Heights	0	0	0	0	1,000,000	0	0
Brook Hills Estates	0	0	0	0	280,000	0	0
Churchill Estates/Acorn Valley	0	0	0	0	2,750,000	2,750,000	0
North Bell Creek Drainage Improvement	0	0	0	0	0	3,090,000	0
Regal Orchards Subdivision	0	0	0	0	0	1,100,000	0
Franklin Fairway Storm Sewer	0	0	0	0	0	110,000	0
Farmington Hills Subdivision Main Ravines Cross Culverts Replacement	0	0	0	0	0	110,000	0
Total Drainage	6,610,000	7,925,000	8,000,000	9,000,000	5,960,000	7,760,000	0

PARKS MILLAGE FUND

Overview

This Fund provides for the accounting and budgeting of the voter approved up to 0.50 mill special parks millage. Revenue is calculated by multiplying the eligible taxable value by the Headlee adjusted millage rate and reducing the figure for estimated tax captures and delinquent taxes. The initial millage was approved in 1986 and renewed for a ten-year period in 1997. Voters approved a 10-year renewal in August 2018 which will run July 2019 – June 2028.

Revenue Assumptions

This Fund historically receives revenue from the special millage levy, industrial facilities tax payments and interest income. Beginning in FY 2016-17, this Fund also received a reimbursement from the State of Michigan for the exemption of certain personal property taxes, per the State's phased-in personal property tax reform. Overall tax revenue will increase by 3.9% in FY 2024-25 from an increase in taxable value, partially offset by a Headlee Rollback of the millage, as shown below.

Ad Valorem

Real Property:

	FY 25/26	FY 26/27
Taxable Value (Excl. RZ, BRA, CIA)	\$4,595,160,790	\$4,571,871,752
Millage Rate	0.4511	0.4481
Real Property Tax Levy	\$2,072,877	\$2,048,656

Personal Property:

Taxable Value (Excl. RZ, BRA, CIA)	\$233,942,871	\$242,034,620
Millage Rate	0.4511	0.4481
Personal Property Tax Levy	\$105,532	\$108,456
Estimated Collections after Delinq.	\$103,421	\$106,287

Total Ad Valorem

\$2,176,298	\$2,154,942
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Real Property:

	FY 25/26	FY 26/27
Taxable Value (Excl. RZ, BRA, CIA)	\$3,698,330	\$3,809,280
Millage Rate	0.2256	0.2241
Real Property Tax Levy	\$834	\$853

Personal Property:

Taxable Value (Excl. RZ, BRA, CIA)	\$223,392	\$230,093
Millage Rate	0.2256	0.2241
Personal Property Tax Levy	\$50	\$52
Estimated Collections after Delinq.	\$49	\$51

Total IFT

\$884	\$904
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Expenditures

Financial support this year will continue for various Capital Improvements and General Fund support for Park Maintenance, the Nature Center, Senior Programs, Youth and Family Programs, Cultural Arts, and various Facility Programs.

Fund Balance

Fund Balance is projected to be \$62,782 at June 30, 2027.

PARKS MILLAGE FUND
FUND NUMBER: 208

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
OPERATIONS	16,185	15,909	9,300	9,300	9,300	9,300	9,300
CAPITAL	551,479	1,228,797	1,288,000	1,538,000	1,039,000	910,000	856,000
TRANSFER TO GENERAL FUND	1,307,850	1,307,850	1,307,850	1,307,850	1,384,007	1,475,527	1,519,793
TOTAL EXPENDITURES	\$1,875,514	\$2,552,555	\$2,605,150	\$2,855,150	\$2,432,307	\$2,394,827	\$2,385,093
2025/26 Projection vs. Budget - \$				\$ 250,000			
2025/26 Projection vs. Budget - %				9.60%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (172,843)		
2026/27 Budget vs. 2025/26 Projection - %					-6.05%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (172,843)		
2026/27 Budget vs. 2025/26 Budget - %					-6.63%		

PARKS MILLAGE FUND
FUND NUMBER: 208

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	815,661	1,008,450	612,296	612,295	136,769	62,781	26,269
		REVENUES							
403.005	403-005	Special Levy	1,904,106	2,010,161	2,107,289	2,176,298	2,154,942	2,154,939	2,219,689
437.031	403-031	IFT Payments	798	829	818	768	818	818	818
573.001	574-001	LCSSA Reimb. of Exempt Pers. Property	51,121	56,826	53,823	53,973	53,973	53,973	53,973
693.025	642-025	Sale of Fixed Assets	0	0	0	0	0	0	0
626.780	695-780	Green Fees	0	0	30,000	30,000	30,000	30,000	30,000
626.790	695-790	Ice Fees	0	0	30,000	30,000	30,000	30,000	30,000
665.005	664-005	Interest on Investments	112,278	88,585	112,278	88,585	88,585	88,585	88,585
669.001	664-005	Unrealized Gains/(Losses)	0	0	0	0	0	0	0
		TOTAL REVENUES	2,068,303	2,156,400	2,334,208	2,379,624	2,358,319	2,358,316	2,423,066
		EXPENDITURES							
		Operations:							
955.003	290-996-003	Audit & Legal Fees	1,283	0	1,300	1,300	1,300	1,300	1,300
801.004	290-996-004	Portable Bathroom units	14,902	15,909	8,000	8,000	8,000	8,000	8,000
801.008	290-996-008	Park Maintenance	0	0	0	0	0	0	0
801.010	290-996-010	Players Barn Contract	0	0	0	0	0	0	0
	(801) TOTAL	Category Total	16,185	15,909	9,300	9,300	9,300	9,300	9,300
		Capital:							
971.006	375-440-006	Heritage Park (YAC)	0	0	0	0	0	0	0
971.017	375-440-011	Heritage Park- Splash Pad	4,952	5,094	0	0	0	0	0
	380-440-001	Athletic Fields	0	0	0	0	0	0	0
971.002	290-970-002	Equipment	546,527	1,223,703	1,288,000	1,288,000	0	0	0
		Parks Vehicles + Equipment	0	0	0	0	149,000	300,000	169,000
		Golf and Ice Vehicles + Equipment	0	0	0	0	255,000	180,000	232,000
		Parks Infrastructure	0	0	0	250,000	315,000	280,000	285,000
		Golf and Ice Infrastructure	0	0	0	0	320,000	150,000	170,000
971.018	290-970-011	Acquisition of Park Land	0	0	0	0	0	0	0
971.019	500-440-001	Activities Centers Improvements	0	0	0	0	0	0	0
971.005	407-970-019	Trail & Wayfinding	0	0	0	0	0	0	0
	500-440-001	Activities Centers Improvements	0	0	0	0	0	0	0
		Total Capital	551,479	1,228,797	1,288,000	1,538,000	1,039,000	910,000	856,000
		Total Expenditures	567,664	1,244,705	1,297,300	1,547,300	1,048,300	919,300	865,300
		OTHER FINANCING USES							
		General Fund	1,307,850	1,307,850	1,307,850	1,307,850	1,384,007	1,475,527	1,519,793
		Capital Improvement Fund	0	0	0	0	0	0	0
		Community Center Renovations Fund	0	0	0	0	0	0	0
		Total Other Financing Uses	1,307,850	1,307,850	1,307,850	1,307,850	1,384,007	1,475,527	1,519,793
		TOTAL EXPENDITURES AND OTHER FINANCING USES	1,875,514	2,552,555	2,605,150	2,855,150	2,432,307	2,394,827	2,385,093
		DEPARTMENT TOTAL	1,875,514	2,552,555	2,605,150	2,855,150	2,432,307	2,394,827	2,385,093
		Revenues over/(under) Expenditures	192,789	(396,155)	(270,942)	(475,526)	(73,988)	(36,512)	37,973
		FUND BALANCE AT JUNE 30	1,008,450	612,295	341,354	136,769	62,781	26,269	64,242
		Fund Balance as a % of Expend/OFU	53.77%	23.99%	13.10%	4.79%	2.58%	1.10%	2.69%

NUTRITION GRANT FUND

Overview

The Nutrition Grant Fund provides meals to Farmington/Farmington Hills residents, 60 years and over and is funded primarily by Federal Grants from the U.S. Department of Health and Human Services passed through the Area Agency on Aging. The Federal Grants are subject to Federal compliance audits. The Senior Division of the Special Services Department provides nutrition services for both congregate (on site) meals offered at the Center for Active Adults located in the Costick Center, and to homebound older adults unable to prepare their own meals.

The congregate and home delivered meals are designed to meet one-third of the recommended daily dietary requirement focusing on nutritional needs through careful menu planning, quality food and nutrition education.

The Home Delivered Meal (HDM) program mandates the delivery of one hot meal on five or more days a week at least one meal per day, may consist of a hot meal, cold meal, frozen meal, shelf stable or supplemental foods. Six shelf stable meals are required to be in every HDM client's home in the event of an emergency that would prohibit the daily meal delivery (i.e., inclement weather, power failure, etc. preventing the preparation and delivery of meals). All daily meals are delivered to the home by volunteers.

Holiday Meals are prepared in the Costick Center Kitchen and delivered by staff and volunteers on Thanksgiving, Christmas, and Easter Day.

Revenue Assumptions

Funding is primarily provided by Federal Grants and program income for both congregate and homebound meals. A local grant match is also required from the city. Additional funding comes from donations and interest income.

Expenditures

Personnel, supplies, and utility/rent expenditures are used to provide congregate and homebound meals to those 60 years and older.

Fund Balance

Fund Balance is projected to be \$0 at June 30, 2027.

NUTRITION GRANT FUND

FUND NUMBER: 281

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
NUTRITION GRANT PROGRAMMING	512,731	513,365	513,365	513,365	513,365	513,365	513,365
TOTAL EXPENDITURES	\$512,731	\$513,365	\$513,365	\$513,365	\$513,365	\$513,365	\$513,365
2025/26 Projection vs. Budget - \$				\$ -			
2025/26 Projection vs. Budget - %				0.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ -		
2026/27 Budget vs. 2025/26 Projection - %					0.00%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ -		
2026/27 Budget vs. 2025/26 Budget - %					0.00%		

NUTRITION GRANT FUND

FUND NUMBER: 281

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		FUND BALANCE AT JULY 1	0	0	0	0	0	0	0
		(000)							
		REVENUES							
		Federal Grant	268,584	278,900	286,722	286,722	286,722	286,722	286,722
		Program Income	117,546	109,802	120,834	120,834	120,834	120,834	120,834
		Interest Income	2,051	617	5,000	5,000	5,000	5,000	5,000
		Local Match	55,597	54,456	31,858	31,858	31,858	31,858	31,858
		Other Income - GF contribution	68,952	69,590	68,951	68,951	68,951	68,951	68,951
		Total Revenues	512,731	513,365	513,365	513,365	513,365	513,365	513,365
		EXPENDITURES							
801.021	200-8(	Audit Fees	389	0	410	410	410	410	410
727.008	100-7(	Congregate Meals	64,608	106,040	87,215	87,215	87,215	87,215	87,215
727.008	200-7(	Homebound Meals	417,219	407,092	425,740	425,740	425,740	425,740	425,740
		FFCRA Homebound Meals	30,514	233	0	0	0	0	0
(801)		Category Total	512,731	513,365	513,365	513,365	513,365	513,365	513,365
		DEPARTMENT TOTAL	512,731	513,365	513,365	513,365	513,365	513,365	513,365
		Revenues over/(under) Expenditures	0	0	0	0	0	0	0
		FUND BALANCE AT JUNE 30	(0)	0	0	0	0	0	0

PUBLIC SAFETY MILLAGE FUND

In November 2015 voters passed a renewal of the 1.4764 millage. This renewal became effective in July 2016 and expires June 30, 2026. In November 2021 voters passed a renewal of the additional 1.70 mills, effective in July 2023 and expires June 30, 2033. Revenue is calculated by multiplying the eligible taxable value by the Headlee adjusted millage rate and reducing the figure for estimated tax captures and delinquent taxes.

Revenue Assumptions

This Fund historically receives revenue from the special millage levy, industrial facilities tax payments and interest income. Beginning in FY 2016-17, this Fund also received a reimbursement from the State of Michigan for the exemption of certain personal property taxes, per the State's phased-in personal property tax reform. Overall tax revenue will increase by approximately 3.79% in FY 2025-26 from an increase in taxable value, partially offset by a Headlee Rollback of the millage, as shown below.

<u>Ad Valorem</u>	<u>FY 25/26</u>	<u>FY 26/27</u>
<u>Real Property:</u>		
Taxable Value (Excl. RZ, BRA, CIA)	\$4,595,160,790	\$4,571,871,752
Millage Rate	3.0159	3.1068
Real Property Tax Levy	<u>\$13,858,545</u>	<u>\$14,203,907</u>
<u>Personal Property:</u>		
Taxable Value (Excl. RZ, BRA, CIA)	\$233,935,921	\$242,027,670
Millage Rate	3.0159	3.1068
Personal Property Tax Levy	<u>\$705,527</u>	<u>\$751,932</u>
Estimated Collections after Delinq.	<u>\$691,417</u>	<u>\$736,894</u>
Total Ad Valorem	<u>\$14,549,962</u>	<u>\$14,940,800</u>
<u>IFT</u>	<u>FY 25/26</u>	<u>FY 26/27</u>
<u>Real Property:</u>		
Taxable Value (Excl. RZ, BRA, CIA)	\$3,698,330	\$3,809,280
Millage Rate	1.5080	1.5534
Real Property Tax Levy	<u>\$5,577</u>	<u>\$5,917</u>
<u>Personal Property:</u>		
Taxable Value (Excl. RZ, BRA, CIA)	\$223,392	\$230,093
Millage Rate	1.5080	1.5534
Personal Property Tax Levy	<u>\$337</u>	<u>\$357</u>
Estimated Collections after Delinq.	<u>\$330</u>	<u>\$350</u>
Total IFT	<u>\$5,907</u>	<u>\$6,268</u>

Expenditures

The public safety millage funds the following expenditures in FY 2026-27:

Police

- 38 sworn police officers
- 4 full-time police dispatchers, required for delivery of Emergency Medical
- 1 full-time civilian police dispatch supervisor

Fire

- 1 Fire Chief
- 1 Deputy Chief (Fire)
- 4 Battalion Chiefs
- 5 Shift Lieutenants (Fire)
- 4 Shift Sergeants (Fire)
- 20 Full-time fire fighters (Career)
- 1 EMS Coordinator
- 5.85 FTE Paid Callback Fire Fighters

Fund Balance

Fund Balance is projected to be \$3,992,689 at June 30, 2027.

PUBLIC SAFETY MILLAGE
FUND NUMBER: 205

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
REIMBURSEMENT TO GENERAL FUND - POLICE	6,667,650	7,134,899	7,939,293	7,937,668	8,418,206	8,699,409	9,057,731
REIMBURSEMENT TO GENERAL FUND - FIRE	6,082,109	6,723,958	7,076,772	7,076,772	7,888,270	8,131,382	8,703,186
TOTAL EXPENDITURES	\$12,749,759	\$13,858,857	\$15,016,065	\$15,014,440	\$16,306,475	\$16,830,791	\$17,760,917
2025/26 Projection vs. Budget - \$				\$ (1,625)			
2025/26 Projection vs. Budget - %				-0.01%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 1,290,410		
2026/27 Budget vs. 2025/26 Projection - %					8.59%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 1,290,410		
2026/27 Budget vs. 2025/26 Budget - %					8.59%		

PUBLIC SAFETY MILLAGE
FUND NUMBER: 205

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
FUND BALANCE AT JULY 1			3,393,222	4,692,122	5,282,081	5,282,081	5,087,803	3,992,689	2,909,540
REVENUES									
403.005	403-005	Public Safety Millage	12,729,182	13,437,651	14,088,594	14,549,962	14,940,800	15,477,081	15,941,393
437.031	403-031	IFT Payments	5,338	5,541	5,735	5,907	6,268	6,268	6,393
573.001	574-001	LCSSA Reimb. of Exempt Pers. Property	138,940	145,734	200,513	200,513	200,513	200,513	200,513
693.025	642-025	Sale of Fixed Assets	0	0	0	0	0	0	0
665.005	664-005	Interest Income	1,175,198	859,890	63,780	63,780	63,780	63,780	63,780
669.001	668-001	Unrealized Gains/(Losses)	0	0	0	0	0	0	0
TOTAL REVENUES			14,048,658	14,448,817	14,358,622	14,820,162	15,211,361	15,747,642	16,212,079
EXPENDITURES - REIMBURSEMENTS TO GENERAL FUND									
(300) Police Department									
702.010	702-010	Salaries and Wages	6,224,800	6,119,941	7,136,803	7,135,178	7,615,716	7,856,994	8,173,396
971.058	970-058	Capital Outlay	438,850	1,010,958	798,490	798,490	798,490	838,415	880,335
955.003	00-996-00	Audit Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Police Department			6,667,650	7,134,899	7,939,293	7,937,668	8,418,206	8,699,409	9,057,731
(337) Fire Department									
702.010	702-010	Salaries and Wages	6,078,109	6,719,958	7,072,772	7,072,772	7,884,270	8,127,382	8,699,186
955.003	00-996-00	Audit Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Fire Department			6,082,109	6,723,958	7,076,772	7,076,772	7,888,270	8,131,382	8,703,186
DEPARTMENT TOTAL			12,749,759	13,858,857	15,016,065	15,014,440	16,306,475	16,830,791	17,760,917
Excess Revenues over Expenditures			1,298,899	589,959	(657,443)	(194,278)	(1,095,114)	(1,083,149)	(1,548,837)
FUND BALANCE AT JUNE 30			4,692,122	5,282,081	4,624,638	5,087,803	3,992,689	2,909,540	1,360,702
Fund Balance as a % of Expenditures			36.80%	38.11%	30.80%	33.89%	24.49%	17.29%	7.66%

FEDERAL FORFEITURE FUND

Overview

This Fund was established in 2007, to comply with the guidelines of the Uniform Budgeting Act of 1978. It obtains its funding from the distribution of forfeited assets seized in drug arrests under federal statutes. Its forfeiture funds are considered Federal Grants for purposes of compliance with Federal Grant regulations.

Revenue

Revenue is difficult to predict given that it comes solely from seizures subsequent to drug-related arrests. Acquisitions are not made until sufficient funds have been secured to cover them.

Expenditures

In FY 2026-27, available resources will be utilized to:

- Purchase duty and training ammunition;
- Purchase police equipment and uniforms.
- Fund other necessary expenditures not available in the Department's General Fund base budget.
- Law Enforcement Training

Fund Balance

Fund Balance is projected to be \$948,293 at June 30, 2027.

FEDERAL FORFEITURE FUND

FUND NUMBER: 262

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
SUPPLIES AND CONTRACTUAL SERVICES	73,154	80,214	154,025	154,025	154,025	154,025	154,025
CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$73,154	\$80,214	\$154,025	\$154,025	\$154,025	\$154,025	\$154,025
2025/26 Projection vs. Budget - \$				\$ -			
2025/26 Projection vs. Budget - %				0.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ -		
2026/27 Budget vs. 2025/26 Projection - %					0.00%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ -		
2026/27 Budget vs. 2025/26 Budget - %					0.00%		

FEDERAL FORFEITURE FUND
FUND NUMBER: 262

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	877,769	1,052,738	1,145,103	1,145,103	1,065,247	948,293	831,339
		REVENUES							
693.010	642-01	Auction	0	0	0	0	0	0	0
505.012	642-01	Federal Treasury Forfeiture	0	0	0	0	0	0	0
505.013	642-01	Federal Forfeiture	231,697	135,589	0	37,097	0	0	0
693.025	642-02	Fixed Asset Disposal	0	0	0	0	0	0	0
675.015	642-01	Miscellaneous Income	0	0	0	0	0	0	0
665.005	664-00	Interest Income	16,425	37,071	16,425	37,071	37,071	37,071	37,071
669.001	668-00	Unrealized Gains/(Losses)	0	-81	0	0	0	0	0
		TOTAL REVENUE	248,122	172,579	16,425	74,168	37,071	37,071	37,071
		OTHER FINANCING SOURCES							
		Bond Proceeds	0	0	0	0	0		
		Transfer from General Fund	0	0	0	0	0	0	0
		Total Other Financing Sources	0	0	0	0	0	0	0
		TOTAL REVENUES AND OTHER FINANCING SOURCES	248,122	172,579	16,425	74,168	37,071	37,071	37,071
		EXPENDITURES							
		(740) OPERATING SUPPLIES							
727.002	002	Books & Subscriptions	0	0	0	0	0	0	0
727.008	008	Drug Education	526	500	3,000	3,000	3,000	3,000	3,000
727.009	009	Evidence Lab Supplies	0	993	5,000	5,000	5,000	5,000	5,000
727.011	011	Lease Equipment	0	0	0	0	0	0	0
	012	Training Expenses	0	0	0	0	0	0	0
	017	Prosecutor Fees	0	0	0	0	0	0	0
727.018	018	Ammunition & Weapons	0	29	68,750	68,750	68,750	68,750	68,750
727.019	019	Uniform	15,200	73,773	61,500	61,500	61,500	61,500	61,500
955.040	040	Miscellaneous	57,278	4,789	15,575	15,575	15,575	15,575	15,575
		Category Total	73,004	80,084	153,825	153,825	153,825	153,825	153,825
		(801) PROFESSIONAL & CONTRACTUAL							
	002	Memberships and Licenses	0	0	0	0	0	0	0
801.001	001	Conferences and Workshops	0	0	0	0	0	0	0
930.006	006	Vehicle Maintenance	0	0	0	0	0	0	0
930.007	007	Office Equipment Maintenance	0	130	0	0	0	0	0
930.008	008	Firearms Range Maintenance	0	0	0	0	0	0	0
801.009	009	In-Car Camera Maintenance	0	0	0	0	0	0	0
801.013	013	Education & Training	0	0	0	0	0	0	0
802.021	021	Audit Fee	150	0	200	200	200	200	200
801.098	098	Polygraph/DNA Services	0	0	0	0	0	0	0
		(801) Category Total	150	130	200	200	200	200	200
		(970) CAPITAL OUTLAY							
971.002	002	Equipment	0	0	0	0	0	0	0
971.015	015	Automotive & Auto Equipment	0	0	0	0	0	0	0
971.019	019	Radio & Radar Equipment	0	0	0	0	0	0	0
971.036	036	Building Improvements	0	0	0	0	0	0	0
		Category Total	0	0	0	0	0	0	0
		TOTAL EXPENDITURES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	73,154	80,214	154,025	154,025	154,025	154,025	154,025
		Revenues over/(under) Expenditures	174,968	92,365	-137,600	-79,857	-116,954	-116,954	-116,954
		FUND BALANCE AS OF JUNE 30	1,052,738	1,145,103	1,007,503	1,065,247	948,293	831,339	714,386

STATE FORFEITURE FUND

Overview

The State Forfeiture fund was established in 1989, to comply with the guidelines of the Uniform Budgeting Act of 1978. This Fund obtains its funding from the distribution of forfeited assets seized in drug arrests under state statutes.

Revenue

Revenue is difficult to predict given that it comes solely from seizures subsequent to drug-related arrests. Acquisitions are not made until sufficient funds have been secured to cover them.

Expenditures

In FY 2026-27, available resources will be utilized to:

- Purchase police operating supplies (e.g. ammunition)
- Provide police education and training
- Purchase K9 supplies and veterinarian care

Fund Balance

Fund Balance is projected to be \$350,914 at June 30, 2027.

STATE FORFEITURE FUND

FUND NUMBER: 214

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
SUPPLIES AND CONTRACTUAL SERVICES	17,325	27,604	41,570	41,570	55,130	41,570	41,570
CAPITAL OUTLAY	0	125	0	0	0	0	0
TOTAL EXPENDITURES	\$17,325	\$27,729	\$41,570	\$41,570	\$55,130	\$41,570	\$41,570
2025/26 Projection vs. Budget - \$				\$ -			
2025/26 Projection vs. Budget - %				0.00%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 13,560		
2026/27 Budget vs. 2025/26 Projection - %					32.62%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 13,560		
2026/27 Budget vs. 2025/26 Budget - %					32.62%		

STATE FORFEITURE FUND

FUND NUMBER: 214

Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
FUND BALANCE AT JULY 1		309,840	363,357	406,040	406,040	401,044	350,914	314,344
REVENUES								
642-010	Auction	0	0	0	0	0	0	0
642-014	State Forfeiture	51,015	50,755	0	31,574	0	0	0
642-015	Miscellaneous	0	0	0	0	0	0	0
642-025	Sale of Fixed Assets	0	0	0	0	0	0	0
664-005	Interest Income	9,404	15,511	0	5,000	5,000	5,000	5,000
668-001	Unrealized Gains/(Losses)	10,424	4,146	0	0	0	0	0
TOTAL REVENUE		70,842	70,412	0	36,574	5,000	5,000	5,000
EXPENDITURES								
(740) OPERATING SUPPLIES								
008	Drug Education	696	0	1,000	1,000	1,000	1,000	1,000
009	Evidence Lab Supplies	2,385	751	500	500	500	500	500
012	Training Expense	0	625	0	0	0	0	0
018	Ammunition & Weapons	0	0	3,750	3,750	3,750	3,750	3,750
019	Uniform	126	0	4,000	4,000	4,000	4,000	4,000
040	Miscellaneous	13,968	24,920	29,120	29,120	42,680	29,120	29,120
Category Total		17,175	26,297	38,370	38,370	51,930	38,370	38,370
(801) PROFESSIONAL & CONTRACTUAL								
013	Education & Training	0	0	0	0	0	0	0
021	Audit Fees	150	0	200	200	200	200	200
070	Crime Prevention	0	1,308	3,000	3,000	3,000	3,000	3,000
(801) TC Category Total		150	1,308	3,200	3,200	3,200	3,200	3,200
(970) CAPITAL OUTLAY								
036	Building Improvements	0	125	0	0	0	0	0
Category Total		0	125	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES		17,325	27,729	41,570	41,570	55,130	41,570	41,570
DEPARTMENT TOTAL		17,325	27,729	41,570	41,570	55,130	41,570	41,570
Revenues over/(under) Expenditures		53,517	42,682	-41,570	-4,996	-50,130	-36,570	-36,570
FUND BALANCE AS OF JUNE 30		363,357	406,040	364,470	401,044	350,914	314,344	277,774

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

Overview

Annually, Farmington Hills receives CDBG funds from the United States Department of Housing and Urban Development (HUD), which are subject to federal compliance and reporting requirements. The City administers these funds in accordance with the National Objectives and priorities of the Consolidated Plan, focusing activities that benefit low- and moderate-income populations and neighborhoods. Primary uses of CDBG funding include housing rehabilitation, public services and capital improvements.

Revenue

This Fund receives revenue from the Community Development Block Grant Program, unused grant funds carried forward from prior years, and from the repayment of deferred loans provided through the Housing Rehabilitation Program. Both the carryover of unused grant funds and the repayment of deferred loans can fluctuate from year to year and are not guaranteed.

Expenditures

In FY 2026-27, expenditures are anticipated to support the rehabilitation of approximately 17 income-eligible, owner-occupied homes through the Housing Rehabilitation Program, at an estimated cost of \$306,337, inclusive of eligible repairs, administrative and staff costs. In addition, approximately \$42,500 is expected to be allocated to non-profit organizations providing essential public services.

Fund Balance

Fund Balance is projected to be \$0 at June 30, 2027.

COMMUNITY DEVELOPMENT BLOCK FUND
FUND NUMBER: 275

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
HUD/CDBG PROGRAMMING							
TOTAL EXPENDITURES	\$548,792	\$401,909	\$415,448	\$473,887	\$441,520	\$408,887	\$408,887
2025/26 Projection vs. Budget - \$				\$ 58,439			
2025/26 Projection vs. Budget - %				14.07%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 26,072		
2026/27 Budget vs. 2025/26 Projection - %					5.50%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 26,072		
2026/27 Budget vs. 2025/26 Budget - %					6.28%		

COMMUNITY DEVELOPMENT BLOCK FUND
FUND NUMBER: 275

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	0	0	0	0	0	0	0
		REVENUES							
		Community Development							
522.001	505-001	Block Grant	468,165	393,515	365,398	358,837	391,470	358,837	358,837
		Housing Rehabilitation							
522.002	505-001	Program Loan Receipts	78,397	8,513	50,000	115,000	50,000	50,000	50,000
665.005	664-001	Interest Income	2,230	0	50	50	50	50	50
669.001	668.001	Unrealized Gains/(Loss)	0	-119	0	0	0	0	0
		Total Revenues	548,792	401,909	415,448	473,887	441,520	408,887	408,887
		EXPENDITURES							
		ADMINISTRATION							
702.710	702-710	Salaries & Wages	7,813	15,797	26,000	26,000	26,000	26,000	26,000
702.720	702-720	Fringe Benefits	6,720	5,876	28,000	28,000	28,000	28,000	28,000
702.730	702-730	Rehab Programs	78,353	93,639	48,000	48,000	48,000	48,000	48,000
702.740	702-740	Covid Admin Costs	0	0	0	0	0	0	0
727.008	740-001	Supplies	0	0	100	100	100	100	100
801.001	801-001	Conferences & Workshops	689	600	1,000	1,800	1,800	1,800	1,800
801.002	801-001	Memberships & Dues	6,040	6,990	9,200	8,000	8,000	8,000	8,000
801.013	801-011	Education & Training	139	1,531	1,600	1,000	1,800	1,800	1,800
801.014	801-011	Legal Notices	960	0	1,400	1,200	1,200	1,200	1,200
801.015	801-011	Common Ground	10,000	10,000	10,000	10,000	10,000	10,000	10,000
801.016	801-011	Haven	10,000	10,000	10,000	10,000	10,000	10,000	10,000
801.017	801-011	South Oakland Shelter	6,822	6,944	7,500	7,500	7,500	7,500	7,500
801.018	801-011	CARES	15,000	15,000	15,000	15,000	15,000	15,000	15,000
801.019	801-011	COVID-19 Subrecipients	0	0	0	0	0	0	0
801.021	801-021	Audit Fees	697	0	500	500	500	500	500
		Category Total	143,232	166,377	158,300	157,100	157,900	157,900	157,900
		CAPITAL OUTLAY							
801.010	700-010	Housing Rehab. Grants	137,522	107,316	100,000	143,394	115,000	115,000	115,000
801.020	700-020	Housing Rehabilitation	208,631	128,216	157,148	173,393	168,620	135,987	135,987
971.000	451-000	Capital Projects	59,407	0	0	0	0	0	0
		Rehab Program Costs	0	0	0			0	0
		Category Total	405,560	235,532	257,148	316,787	283,620	250,987	250,987
		Total Expenditures	548,792	401,909	415,448	473,887	441,520	408,887	408,887
		TOTAL EXPENDITURES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	548,792	401,909	415,448	473,887	441,520	408,887	408,887
		Excess Revenue over Expenditures	0	0	0	0	0	0	0
		FUND BALANCE AT JUNE 30	0	0	0	0	0	0	0

MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC) GRANT FUND

Overview

The Michigan Indigent Defense Commission (MIDC) was created by legislation in 2013 after an advisory commission recommended improvements to the state's legal system, including separating the provision of indigent defense counsel from the Court system to separate entities known as Managed Assigned Counsel Coordinators (MACC). The 47th District Court, which is jointly funded by the City of Farmington Hills and the City of Farmington, transitioned its administration of the MIDC program to the City of Farmington Hills in 2021.

Revenue

This Fund receives grant revenue from the Michigan Indigent Defense Commission (MIDC) and a local match from the General Fund and from the City of Farmington.

Expenditures

All expenditures are to provide defense attorney services to indigent defendants, or professional contractual services to administer the MIDC grant that funds the program, including scheduling attorneys, providing vouchers for payment of attorney services, grant reporting, and general compliance.

Fund Balance

Fund balance is projected to be \$0 at June 30, 2027.

MICHIGAN INDIGENT DEFENSE COUNSEL (MIDC) FUND

FUND NUMBER: 260

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
CONTRACTUAL SERVICES	76,288	88,100	90,000	89,225	90,450	90,000	90,000
APPOINTED COUNSEL	423,175	624,863	698,500	604,251	625,098	638,394	638,394
TOTAL EXPENDITURES	\$499,463	\$712,963	\$788,500	\$693,476	\$715,548	\$728,394	\$728,394
2025/26 Projection vs. Budget - \$				\$ (95,024)			
2025/26 Projection vs. Budget - %				-12.05%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (72,952)		
2026/27 Budget vs. 2025/26 Projection - %					-10.52%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (72,952)		
2026/27 Budget vs. 2025/26 Budget - %					-9.25%		

MICHIGAN INDIGENT DEFENSE COUNSEL (MIDC) FUND
FUND NUMBER: 260

New Acct	Acct.	2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No. Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
	FUND BALANCE AT JULY 1	0	0	0	0	0	0	0
	(000)							
	REVENUES							
539.000	539-000 Federal Grant	455,443	526,301	765,417	669,442	692,544	706,394	706,394
665.005	664-000 Interest Income	5,371	4,579	1,000	2,000	1,000	0	0
678.001	678-00 Local Match - Farmington	6,669	3,379	3,379	3,372	3,367	3,366	3,366
678.002	678-000 Local Match - Farmington Hills	31,980	18,704	18,704	18,663	18,638	18,634	18,634
699.101	678-000 Contribution from General Fund	0	160,000	0	0	0	0	0
	Total Revenues	499,463	712,963	788,500	693,476	715,548	728,394	728,394
	(015)							
	EXPENDITURES							
801.066	801-060 Contractual Services	76,288	88,100	90,000	89,225	90,450	90,000	90,000
801.073	801-070 Appointed Counsel	423,175	624,863	698,500	604,251	625,098	638,394	638,394
	(801) Category Total	499,463	712,963	788,500	693,476	715,548	728,394	728,394
	DEPARTMENT TOTAL	499,463	712,963	788,500	693,476	715,548	728,394	728,394
	Revenues over/(under) Expenditures	0	0	0	0	0	0	0
	FUND BALANCE AT JUNE 30	0	0	0	0	0	0	0



FY 2026-27 BUDGET

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DEBT SERVICE FUNDS

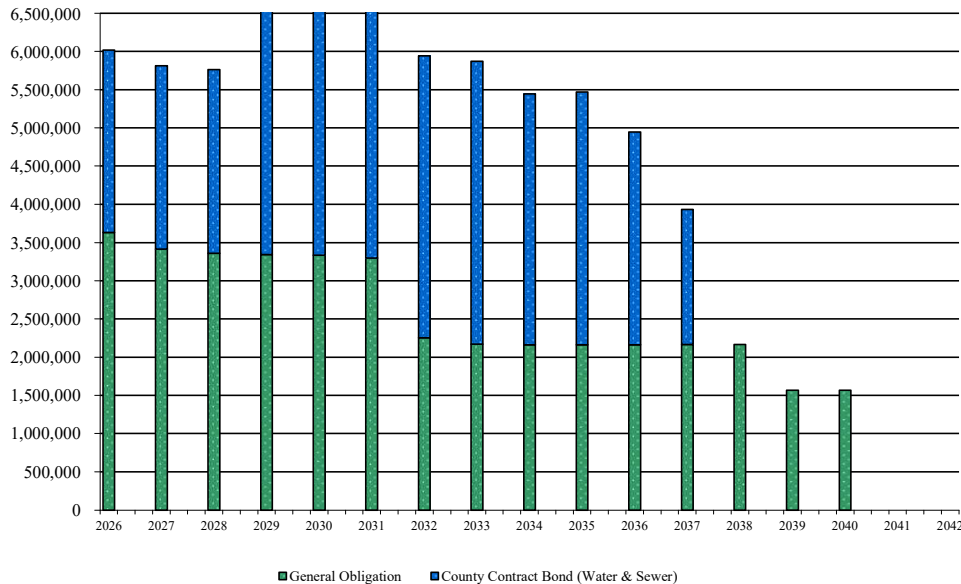
Debt Service Funds are established by State Statute and bond covenants to account for the recording of the collection and expenditure of resources earmarked for the retirement of debt issued directly by the City or for which the City agreed, by contract, to make debt payments on bonds issued by other units of government on the City's behalf. The City has one Debt Service Fund: the General Debt Service Fund. Water and Sewer Debt is accounted for within the Water and Sewer Enterprise Fund.

General Debt Service Fund

This Fund was established in FY 1994/95 for all the debt service payments to be funded with local property tax revenue. The bond issues to be serviced by this Fund fall into the following categories: G.O. Tax Limited Capital Improvement Bonds, Storm Drain Bonds, and Highway Bonds. Bonds are payable on the City-at-large share of Local Road SAD's through 2032, the Golf Club through 2031, and the community center through 2040.

The City of Farmington Hills' Debt Management Policies are outlined in the Financial Policies Section of this Budget Document. The following Chart reflects the Schedule of Debt Retirement for Existing Debt.

**Schedule of Existing Debt Service (as of June 30, 2026)
for Fiscal Years Ending June 30, 2026 - 2042**



DEBT SERVICE FUNDS SUMMARY

	General Debt Service Fund #301	Total Debt Service Funds
FUND BALANCE AT JULY 1, 2026	\$49,706	\$49,706
REVENUES		
Interest Income	200	200
Special Assessments	0	0
Intergovernmental Revenues	50,000	50,000
Total Revenues	50,200	50,200
EXPENDITURES		
Bond Principal Payments	2,495,750	2,495,750
Interest and Fiscal Charges	1,572,419	1,572,419
Refunds	0	0
Miscellaneous	2,500	2,500
Total Expenditures	4,070,669	4,070,669
Revenues over/(under) Expenditures	(4,020,469)	(4,020,469)
OTHER FINANCING SOURCES AND USES		
Transfers In		
-General Fund	4,017,969	4,017,969
-CIP Fund	0	0
-Local Road Fund	0	0
-General Debt Fund	0	0
-Park Millage Fund	0	0
Total Transfers In	4,017,969	4,017,969
Total Other Financing Sources and Uses	4,017,969	4,017,969
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(2,500)	(2,500)
FUND BALANCE AT JUNE 30, 2027	\$47,206	\$47,206
Percentage Change in Fund Balance	-5.03%	-5.03%

GENERAL DEBT SERVICE FUND
FUND NUMBER: 301

GENERAL DEBT SERVICE FUNDS

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
FUND BALANCE AT JULY 1			140,652	56,921	708,852	708,852	49,706	47,206	44,706
REVENUES									
665.005	664-005	Interest Income	(6,987)	1,105	200	200	200	200	200
581.008	655-008	District Court Building Fund	68,627	77,104	50,000	50,000	50,000	50,000	50,000
693.000	695-000	Proceeds from Bond Sale	-	-	-	-	-	-	-
669.001	668-001	Unrealized Gains/(Losses)	912	363	-	-	-	-	-
Total Revenues			62,553	78,572	50,200	50,200	50,200	50,200	50,200
OTHER FINANCING SOURCES									
Transfers From Other Funds:									
699.101	676-101	General Fund	2,675,000	3,404,836	4,247,553	2,647,553	4,017,969	4,169,676	4,325,172
699.404	676-404	CIP Fund	-	-	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES			2,675,000	3,404,836	4,247,553	2,647,553	4,017,969	4,169,676	4,325,172
			2,737,553	3,483,408	4,297,753	2,697,753	4,068,169	4,219,876	4,375,372
EXPENDITURES									
907 GENERAL DEBT ISSUES:									
990 Interest:									
993.013	013	Minnow Pond Interest Payment	-	-	-	-	-	-	-
993.017	017	2012 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-
993.018	018	2013 Golf Refunding Bond	5,438	-	-	-	-	-	-
993.019	019	2019 G.O. Limited Capital Impr. Bonds	589,350	569,050	548,350	548,350	522,225	490,350	457,500
993.020	020	2020 G.O. Limited Refunding Bonds	58,618	54,400	47,149	47,149	39,311	31,335	23,093
993.023	023	2023 G.O. Limited Capital Impr. Bonds	321,342	292,875	277,250	277,250	260,875	243,625	225,500
993.025	025	2025 G.O. Limited Capital Impr. Bonds	-	-	524,417	316,649	362,000	350,250	337,750
026	2026 G.O. Limited Capital Impr. Bonds	-	-	-	-	388,008	388,008	388,008	388,008
027	2027 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	106,308	106,308	106,308
028	2028 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	85,463	85,463
029	2029 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
030	2030 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
031	2031 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
			974,747	916,325	1,397,166	1,189,398	1,572,419	1,609,876	1,623,622
995 Principal:									
991.017	017	2012 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-
991.018	018	2013 Golf Refunding Bond	435,000	-	-	-	-	-	-
991.019	019	2019 G.O. Limited Capital Impr. Bonds	1,005,000	1,025,000	1,045,000	1,045,000	1,045,000	1,080,000	1,110,000
991.020	020	2020 G.O. Limited Refunding Bonds	130,000	550,000	565,000	565,000	555,000	510,000	520,000
991.023	023	2023 G.O. Limited Capital Impr. Bonds	275,000	305,000	320,000	320,000	335,000	355,000	370,000
991.025	025	2025 G.O. Limited Capital Impr. Bonds	-	33,152	405,544	235,000	235,000	250,000	265,000
991.010	026	2026 G.O. Limited Capital Impr. Bonds	-	-	565,043	-	325,750	325,750	325,750
027	2027 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	89,250	89,250	89,250
028	2028 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	71,750	71,750
029	2029 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
030	2030 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
031	2031 G.O. Limited Capital Impr. Bonds	-	-	-	-	-	-	-	-
Total			1,845,000	1,913,152	2,900,587	2,165,000	2,495,750	2,610,000	2,751,750
TOTAL GENERAL DEBT			2,819,747	2,829,477	4,297,753	3,354,398	4,068,169	4,219,876	4,375,372
996									
991.001	001	Miscellaneous/Audit Expense	537	1,500	2,500	2,500	2,500	2,500	2,500
993.002	002	Bond Issuance Cost	1,000	500	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES			2,821,284	2,831,477	4,300,253	3,356,898	4,070,669	4,222,376	4,377,872
DEPARTMENT TOTAL			2,821,284	2,831,477	4,300,253	3,356,898	4,070,669	4,222,376	4,377,872
Revenues Over/(Under) Expenditures			(83,731)	651,931	(2,500)	(659,145)	(2,500)	(2,500)	(2,500)
FUND BALANCE AT JUNE 30			56,921	708,852	706,352	49,706	47,206	44,706	42,206

CALCULATION OF DEBT LEVY FY 2026-27 GENERAL DEBT SERVICE FUND

<i>Description of Debt</i>	Fund Servicing Debt	Final Maturity	Debt Outstanding Year Ended 6/30/26	Principal	Interest	Total	Millage*
2019 G.O. Limited Capital Impr. Bonds		39-40	18,975,000	1,045,000	522,225	1,567,225	0.3256
2020 G.O. Limited Refunding Bonds		30-31	3,195,000	555,000	39,311	594,311	0.1235
2023 G.O. Limited CIP Bonds		37-38	5,705,000	335,000	260,875	595,875	0.1238
GRAND TOTAL			27,875,000	1,935,000	822,411	2,757,411	1
			Net Amount	Debt Millage			
	DEBT LEVY:		2,757,411	0.5728			
	Taxable Value less RZ		4,813,899,422				

* Debt issued prior to the State Constitutional Amendment in December, 1978, or approved by the vote of the electorate since that time, is exempt from Charter Millage Limitation. Debt issued without a vote of the electorate since then is subject to Charter Millage Limitations. All current bond issues and related debt service is subject to the Charter limits.

DEBT SUMMARY FY 2026-27

Description of Existing Debt	Fund Servicing Debt	Existing Debt Outstanding at June 30, 2026	Principal	Interest	Total
General Obligation:					
Local Roads - Assesseees	Local Road	3,840,000	595,000	61,338	656,338
Capital Imp. - Comm. Ctr.	Debt Service	18,975,000	1,045,000	522,225	1,567,225
Refunding Bond	Debt Service	3,195,000	555,000	39,311	594,311
Capital Imp - 2023 CIP	Debt Service	5,705,000	335,000	260,875	595,875
County Contract Bonds *	Water and Sewer	50,505,454	1,719,210	678,036	2,397,246
TOTAL		82,220,454	4,249,210	1,561,785	5,810,995

* Included in the City's Water and Sewer Funds

STATEMENT OF LEGAL DEBT MARGIN AS OF JUNE 30, 2026
--

Act 279, Public Acts of Michigan of 1909, as amended, provides that the net indebtedness of the City shall not exceed 10 percent of all assessed valuation as shown by the last preceding assessment roll of the City. In accordance with Act 279, the following bonds are excluded from the computation of net indebtedness:

- Special Assessment Bonds;
- Mortgage Bonds;
- Revenue Bonds;
- Bonds issued, or contracts or assessment obligations incurred, to comply with an order of the Water Resources Commission or a court of competent jurisdiction;
- Other obligations incurred for water supply, drainage, sewerage, or refuse disposal projects necessary to protect the public health by abating pollution.

The Municipal Finance Act provides that the total debt in Special Assessment Bonds, which would require that the City pledge its full faith and credit, shall not exceed 12 percent of the assessed valuation of taxable property of the City, nor shall such bonds be issued in excess of three percent in any calendar year unless voted. The Special Assessment Bond percent is in addition to the above described 10 percent limit provided in Act 279, Public Acts of Michigan of 1909, as amended. The following is the Legal Debt Margin calculation:

2026 State Equalized Value (SEV)		<u>\$6,752,030,829</u>
Debt Limited (10% of State Equalized Valuation and Equivalent)		675,203,083
Amount of Outstanding Debt *	82,220,454	
Less:		
Special Assessment Bonds	<u>3,840,000</u>	<u>78,380,454</u>
LEGAL DEBT MARGIN		<u>\$596,822,629</u>
Percentage of Legal Debt Limit Utilized		11.61%

*Inclusive of Water and Sewer Funds Debt.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are maintained to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays; including the acquisition or construction of major capital facilities or outlays, other than those of Roads funded by Gas & Weight Taxes/Millage, Parks & Recreation, Forfeiture Funds, and Water & Sewer Utilities, which are accounted for in separate Special Revenue and Enterprise Funds. Budget Funds in this group include:

- **The Capital Improvement Fund**, which is a major Fund by the criteria of GASB 34 and is used to account for the development of capital projects, facilities, and equipment.
- **The Community Center Renovations Fund**, which was established in 2018 and is used to account for the acquisition, renovations and ongoing capital projects and equipment for the Community Center.

CAPITAL PROJECTS FUNDS SUMMARY

	Capital Improvement Fund #404	Community Center Renovations Fund #406	Total Capital Project Funds
FUND BALANCE AT JULY 1, 2026	\$3,874,777	\$107,983	\$3,982,760
REVENUES			
Grants	100,000	0	100,000
Interest Income	250,000	30,000	280,000
Miscellaneous	0	0	0
Total Revenues	350,000	30,000	380,000
EXPENDITURES			
Public Facilities	1,675,000	70,000	1,745,000
Drainage	0	0	0
Sidewalks	562,000	0	562,000
Equipment	4,433,936	0	4,433,936
Administration & Miscellaneous	500	300	800
Total Expenditures	6,671,436	70,300	6,741,736
Revenues over/(under)			
Expenditures	(6,321,436)	(40,300)	(6,361,736)
OTHER FINANCING SOURCES AND USES			
Transfer from General Fund	3,485,000	0	3,485,000
Transfer to Bond Fund	0	0	0
Proceeds from Bond Sale	1,785,000	0	1,785,000
Transfer from Local Road Fund	0	0	0
Total Other Financing Sources and Uses	5,270,000	0	5,270,000
Revenues and Other			
Financing Sources Over/(Under)			
Expenditures and Other Uses	(1,051,436)	(40,300)	(1,091,736)
FUND BALANCE AT JUNE 30, 2027	\$2,823,342	\$67,683	\$2,891,024
Percentage Change in Fund Balance	-27.14%	-37.32%	-27.41%

CAPITAL IMPROVEMENT FUNDS

Overview

In 1982, the City Council established the Capital Improvement Fund for the purpose of providing financing for the acquisition and construction of infrastructure improvements and equipment acquisitions generally in excess of \$25,000 to maintain the quality of service in Farmington Hills. The annual Capital Improvement Fund Budget is the financial means by which the first year of the Capital Improvement Program (CIP) is implemented to the extent revenues are available.

Capital Improvement Plan

The City Charter (Sections 3.07 and 6.08) charges the City Manager with the responsibility of submitting a Capital Improvements Plan to the City Council. Public Act 285 of the Public Acts of 1931 of the State of Michigan requires cities with Planning Commissions to prepare a Six-Year Capital Improvements Plan.

The goal in developing a multi-year Capital Improvement Program is to plan for and establish guidelines and priorities for capital improvements and expenditures in a fiscally sound manner. This program sets forward the basis for annual fiscal capital projects budgeted in the budgetary funds such as the Capital Improvement Fund, Road Funds and dedicated millage funds for Public Safety and Parks and Recreation development. The CIP helps track multi-year projects that may require planning, design, land acquisition, construction and future operating costs. The projects identified in the CIP represent the City's plan to serve residents and anticipate the needs of our dynamic community. It is updated annually by the Planning Commission and presented to the City Council for their consideration. The following documents are considered in the preparation of the CIP:

- Five Year Departmental Plans
- Capital Improvements Plan
- The Master Plan for Future Land Use
- The Parks and Recreation Master Plan
- The Economic Development Plan
- The Master Storm Drainage Plan
- The Sustainability Study
- The Technology Master Plan
- The Municipal Complex Master Plan

Within each of these plans, a prioritization process is described that outlines how specific projects are ranked. Each year the Planning Commission, with staff input, prioritizes the projects in the Capital Improvements Plan. The establishment of priorities is indicated by the fiscal year in which the projects are scheduled to be implemented.

The Plan is reviewed by the Planning Commission at a study session and then set for public review at a public hearing. The finalized document becomes the "City of Farmington Hills Six Year Capital Improvements Plan". This formal document is not static but is used as a basis for next year's plan.

As used in this document, the term Capital Improvements Plan is intended to reflect a complete list of all major capital projects with estimates anticipated in both capital and future operating costs over the next six-year period that will be necessary to serve existing and new development in the City. All of these public facilities, utility and service projects are listed on a priority basis, which reflects the fiscal year in which they are proposed. This six-year program also includes a discussion for providing the financial means for implementing the projects so that the City can provide, as adequately as possible, for the public health, safety and general welfare of all the people of the City and economic activities that support them.

Relationship between the Capital and Operating Budgets

The Capital and Operating budgets are closely interrelated. The allocation of the total millage between operating expenditures in the General Fund, capital expenditures in the Capital Improvement Fund, and debt service on bond issues, whose proceeds were utilized to fund prior capital improvements, has a direct impact on funding committed for operations and capital improvements.

Capital expenditures impact the operating budget both positively and negatively. Paving and resurfacing roads reduces maintenance costs as does major refurbishing of City facilities. Sidewalk and bike path construction, storm drainage improvements, and DPW equipment replacement do not add any significant operating costs. However, the construction of new facilities and expansions of existing facilities will increase utility, building maintenance and custodial costs. See the Project Detail section for specific information on the operating impact of funded capital projects.

Revenue

Operating Millage appropriated to this Fund from within the City Charter millage as well as bond proceeds is the primary sources of revenue. The property tax appropriation for FY 26-27 is \$3,485,000 to help fund the proposed Capital Projects.

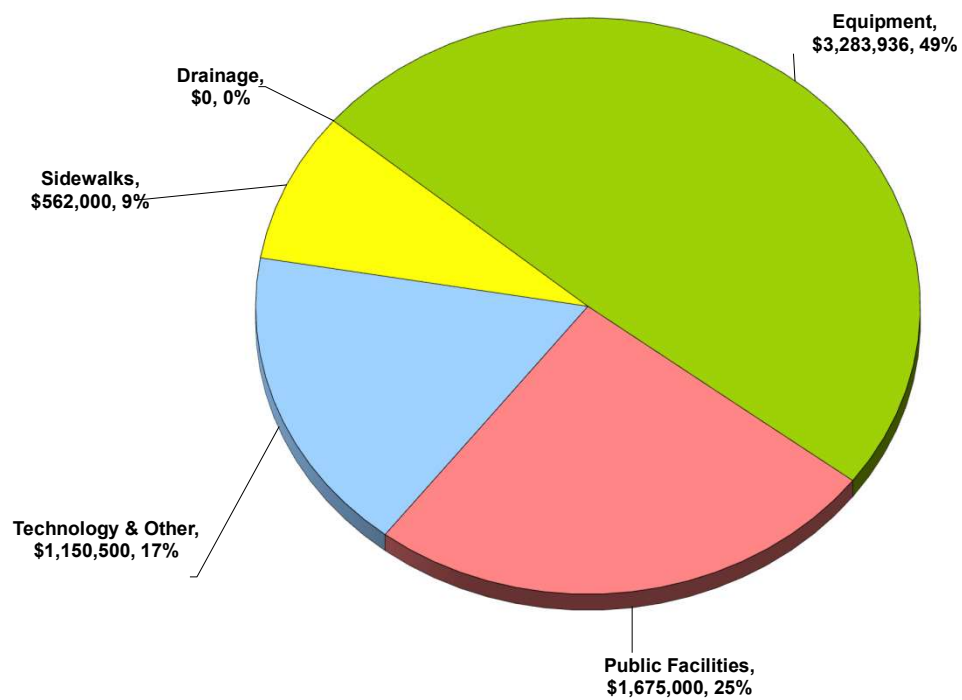
Expenditures

The annual Capital Improvement Fund budget is the financial means by which the first year of the Capital Improvement Program is implemented to the extent revenues are available. For FY 25-26, there were \$11,821,132 of project expenditures encumbered and carried forward from FY 24-25. For FY 26-27, in addition to the capital projects contained in the Road Funds, Forfeiture Funds, Parks Millage Fund, Brownfield Redevelopment Authority Fund, Community Center Renovations Fund, and Public Safety Millage Fund budgets, the City plans to expend approximately \$6.75 million for capital improvements in this Fund benefiting the entire community. This program is comprised of facility and site improvements, sidewalk construction, technology enhancements, and the acquisition of various equipment for the Clerk, Public Services, Police and Fire Departments. The project detail pages describe the capital projects.

Fund Balance:

The projected fund balance is \$2,823,342 at June 30, 2027. All available fund balance is assumed to be used in conjunction with the City's limited taxing authority since General Fund tax dollars is the primary funding source for this Fund.

Capital Improvement Fund Expenditures \$6,746,436
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CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
TOTAL EXPENDITURES	\$11,224,905	\$10,977,000	\$24,671,395	\$23,171,395	\$6,671,436	\$5,807,840	\$6,133,840
2025/26 Projection vs. Budget - \$				#####			
2025/26 Projection vs. Budget - %				-6.08%			
2026/27 Budget vs. 2025/26 Projection - \$					\$(17,999,959)		
2026/27 Budget vs. 2025/26 Projection - %					-77.68%		
2026/27 Budget vs. 2025/26 Budget - \$					\$(17,999,959)		
2026/27 Budget vs. 2025/26 Budget - %					-72.96%		

CAPITAL IMPROVEMENT FUND
FUND NUMBER: 404

Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
FUND BALANCE AT JULY 1	16,013,518	10,490,986	13,560,239	13,560,239	3,874,777	2,823,342	2,275,502
REVENUES							
Interest on Investments	602,372	342,207	500,000	500,000	250,000	250,000	250,000
Grants	0	429,067	100,000	2,570,933	100,000	100,000	100,000
Miscellaneous	0	0	0	0	0	0	0
Total Revenues	602,372	771,274	600,000	3,070,933	350,000	350,000	350,000
OTHER FINANCING SOURCES (OFS)							
Bond Proceeds	0	7,475,000	6,515,000	6,515,000	1,785,000	1,435,000	1,600,000
Parks Millage Fund	0	0	0	0	0	0	0
General Fund - Property Tax Allocation	5,100,000	5,800,000	5,000,000	3,900,000	3,485,000	3,475,000	3,381,000
Total Other Financing Sources	5,100,000	13,275,000	11,515,000	10,415,000	5,270,000	4,910,000	4,981,000
TOT REVENUES & OFS	5,702,372	14,046,274	12,115,000	13,485,933	5,620,000	5,260,000	5,331,000
EXPENDITURES							
DRAINAGE	4,467,399	2,877,384	9,959,993	6,659,993	0	0	0
SIDEWALKS	526,416	207,616	628,525	628,525	562,000	594,000	500,000
EQUIPMENT							
Total Fire Equipment	1,604,487	2,050,256	2,693,184	2,693,184	1,185,000	1,435,000	1,600,000
Total Police Programs and Equipment	591,831	274,300	234,000	234,000	373,936	68,340	68,340
Total DPW Equipment & Fleet	807,928	1,558,361	2,036,921	2,036,921	1,725,000	1,410,000	1,665,000
Total Technology and Communications	1,577,667	1,620,836	2,279,159	2,279,159	1,150,000	1,150,000	1,150,000
Total Equipment	4,581,914	5,503,752	7,243,264	7,243,264	4,433,936	4,063,340	4,483,340
PUBLIC FACILITIES							
City Wide Facilities Improvements	0	190,408	1,469,709	1,469,709	1,000,000	1,000,000	1,000,000
Barrier Free (ADA) Improvements	6,584	9,290	50,000	50,000	25,000	25,000	25,000
Electric Vehicle (EV) Charging Stations	133	368	75,000	75,000	0	75,000	75,000
Fire Station Improvements	8,225	28,775	248,906	248,906	50,000	50,000	50,000
Courthouse Parking Lot	0	0	0	0	600,000	0	0
City Wide Facilities Condition Assessment	0	0	0	0	0	0	0
Fire Station #4 Parking Lot Replacement	0	0	0	0	0	0	0
Northwestern Highway Landscaping	0	0	0	0	0	0	0
City Hall Parking Lot Brick Paver Replacement	0	0	0	0	0	0	0
Courthouse Parking Lot	0	0	0	0	0	0	0
City Council Chambers Audio Visual Overhaul	0	0	0	0	0	0	0
Courthouse Roof Replacement	0	0	0	0	0	0	0
Courthouse Generator	0	0	0	0	0	0	0
Police Station Parking Lot Access Management	37,912	14,980	1,000,000	1,000,000	0	0	0
CWFI2324 - Varied Concrete & Sidewalk	68,575	0	0	0	0	0	0
CWFI2324 - Varied CCTV	74,852	12,415	0	0	0	0	0
CWFI2324 - Police Station Trans Switch	0	82,054	465,175	465,175	0	0	0
CWFI2324 - Police Station Roof	478,460	0	0	0	0	0	0
CWFI2324 - Parks & Golf Gate	49,576	0	0	0	0	0	0
City Hall Equipment - Generators	0	0	250,000	250,000	0	0	0
City Hall-Replace Parking Lots	0	0	500,000	500,000	0	0	0
Police Building and Site Improvements	51,595	16,031	5,282	5,282	0	0	0
DPW Improvement	0	383	1,012,590	1,012,590	0	0	0
Police Parking Lot Improvement	0	12,160	375,000	375,000	0	0	0
Citywide Signage - Gateway	0	55,801	1,260,082	1,260,082	0	0	0
Ice Arena Building Improvements	0	0	0	0	0	0	0
Interior Lighting Fixture Replacement	171,180	(2,895)	0	0	0	0	0
City Hall Building Improvements	9,121	28,145	55,926	55,926	0	0	0
Security System CCTV Cameras	0	0	0	0	0	0	0
Orchard Lake Roundabout Landscape Enhancement	0	218,346	71,943	71,943	0	0	0
City Hall/Police Dept. Underground Fuel Tank Replacemnt	580,639	2,175,951	0	0	0	0	0
New Activity Center	0	0	0	1,800,000	0	0	0
Interest on Bonds	0	67,275	0	0	0	0	0
Bond Premium	0	(591,756)	0	0	0	0	0
Parks	112,324	70,518	0	0	0	0	0
Total Public Facilities	1,649,176	2,388,247	6,839,612	8,639,612	1,675,000	1,150,000	1,150,000
ADMINISTRATIVE							
Audit Fee	0	0	0	0	500	500	500
Total Administrative	0	0	0	0	500	500	500
TOTAL EXPENDITURES	11,224,905	10,977,000	24,671,395	23,171,395	6,671,436	5,807,840	6,133,840
OTHER FINANCING USES (OFU)							
Transfer to Debt Service	0	0	0	0	0	0	0
TOTAL OFU	0	0	0	0	0	0	0
TOTAL EXPEND + OFU	11,224,905	10,977,000	24,671,395	23,171,395	6,671,436	5,807,840	6,133,840
REV OVER/(UNDER) EXP	(5,522,532)	3,069,274	(12,556,395)	(9,685,462)	(1,051,436)	(547,840)	(802,840)
FUND BALANCE AT JUNE 30	10,490,986	13,560,238	1,003,844	3,874,777	2,823,342	2,275,502	1,472,662

CAPITAL IMPROVEMENT FUNDS

PROJECT DESCRIPTIONS

Sidewalks and Bike Paths

The need to provide safe pedestrian travel along major traffic corridors has long been a priority of the City Council. Certain corridors generate considerable pedestrian traffic. Shopping centers, schools, recreation areas, and other major developments generate pedestrian traffic. To promote safe pedestrian travel, the City must identify those areas in need of sidewalks or extensions to existing pedestrian networks. The School Board has also indicated their support for sidewalks at various school locations. It remains Farmington Hills policy, however, to treat walkways across school frontages as a requirement of the school district. Sidewalk aesthetics is also considered. The City has many designated Historic District sites located on major roads. The use of brick pavers is encouraged to enhance and highlight the historic character of these sites.

In recent years, with Federal Aid funded road improvements the City has been able to include and install large sections of sidewalk on select major thoroughfares with our pavement projects. Developers have also installed sidewalks as a requirement of development. In both cases, sidewalk "gaps" have resulted.

The City is then faced with filling in these gaps. These sidewalk projects can provide the City with the opportunity to connect larger pedestrian networks, existing developments with one another and other traffic generators at relatively low cost. Annually, pedestrian traffic generators and sidewalk gaps are identified and continue to be a priority and are included in this plan.

In 2013, sidewalks included in the CIP have been evaluated using assigned point values based on several variables. In 2024, the revised Master Plan included a Non-Motorized Plan that updates the priorities used to plan for non-motorized transportation.

The Master Plan references the following high need priorities:

- Safety for children walking or biking to school
- Crossing safety at major intersections
- Increasing mobility options near underserved neighborhoods
- Look for inter Community opportunities to improve cross town connections (North to South and East to West)
- Continue to work with neighboring communities to develop the design and implementation plans for the Nine Mile Road Corridor non-motorized pathways.

The City is currently transitioning to incorporate priorities laid out in the 2024 Master Plan additional targeted projects will be added each year reflecting projects will be added each year reflecting priority improvements identified in the Master Plan.

A high priority of the Grand River Corridor Improvement Authority is to better integrate the Rouge River into economic development projects along the corridor and to develop a shared-use pathway along the river that better connects corridor users. The conceptual vision for the pathway is a 6 – 8 foot wide path that traverses approximately 10,000 lineal feet of river frontage with markers placed every ¼ mile and an interpretive kiosk at each end of the trail.

The following Bike Path System Map identifies all existing sidewalk infrastructure and includes a authorized bike path system for the City.

See the following table for proposed sidewalk/ pathway projects including locations and funding schedule. The authorized investment in FY 26-27 for these projects is \$562,000.

CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

Equipment

Fire Equipment

The Fire Department utilizes a combination of full-time and call-back personnel to provide Advanced Life Support (ALS), rescue and fire suppression services out of five fire stations located strategically throughout the City.

The DPW maintenance staff continues to provide vital input on the replacement of our fleet vehicles based on their experience and maintenance records. This advice is reflected in the schedule given below for the replacement of those vehicles listed by year.

The fire department rotates its vehicles based on use. Acquisition of new apparatus is assigned to a station based on usage and consultation with DPW. The older vehicle is rotated to one of the other stations. This has proven very beneficial to extend vehicle life.

The following investments are included in Fire Equipment and Apparatus FY 2026/2027:

- Replacement Battalion Chief Vehicle (\$125,000)
- Purchase two (2) replacement Squads (\$890,000)
- Utility vehicle to replace fleet vehicle (\$80,000)
- Refurbish/Replace Fire Station Extractors (\$90,000)

CAPITAL IMPROVEMENT FUND**FUND NUMBER: 404**

Police Equipment**1 Replacement Body Armor**

In budget year 2021/22 the police department replaced the body armor of 54 sworn members. This body armor has a five-year life expectancy. It has now reached the end of the manufacturer's warranty and requires replacement. The authorized investment for FY 26-27 is \$64,800.

2 Grappler Vehicle Apprehension System

The Grappler Apprehension System is an innovative police vehicle system. The Grappler system deploys a net from a police bumper onto the wheel of a fleeing vehicle. The netting brings the vehicle to a safe and controlled stop, thereby reducing danger to the community, officers, and the fleeing driver. The Department seeks to install 12 Grappler Apprehension Systems on current police vehicles. The estimated cost for this project is \$85,000. This includes purchase, installation, and training on the system.

3 Carbyne Next Generation 911 System

The Police Department operates a Public Safety Answering Point (PSAP) that provides advanced 9-1-1 emergency services. In 2016 and again in 2021, the Department entered into five-year contracts with Emergency Call Works (ECW) for 9-1-1 telephone equipment and software services. The ECW system has reached end-of-life status and will no longer be supported by Motorola after the end of 2026.

As part of the Oakland County PSAP consortium, our agency collaborated with other member agencies to identify a cost-effective and reliable replacement solution. Following an extensive evaluation process, Carbyne's APEX 9-1-1 phone system was selected. A five-year contract was negotiated that includes system purchase, installation, training, and ongoing support services. The estimated total project cost is \$492,338. The authorized investment for FY 26-27 is \$150,638, with annual payments of \$68,340 for years two through five.

4 Motorola P25 Radio System

The Police Department's Communications Section was previously remodeled in 2019-2020 and expanded to accommodate a fifth and sixth dispatch console position. These additional consoles were planned in response to increased calls for service and in anticipation of future shared and/or regional agency services. The additional communications P25 radio system for the sixth position was not purchased at that time to help limit the cost of the remodel/expansion project, which rendered this console unusable. Completing this workstation with a dedicated radio system now is essential to maintaining and enhancing operational effectiveness for first responders and ensuring reliable service to the community during both routine operations and critical incidents. Completion of this project will provide improved system reliability, enhanced interoperability, increased capacity for multi-agency and priority events, support for multi-agency dispatch services, and continued operational growth. The Department is proposing the purchase of an additional Motorola P25 radio system, including installation and required software, the authorized investment for FY 26-27 is \$73,498.

CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

DPW Equipment and Fleet

At the end of service life for heavy equipment there is a salvage value and cost of replacement. Because of the expense of major equipment purchase for the DPW, a continuous provision must be made from year to year to replace worn out and unserviceable equipment. The items contained in this plan have an individual value of a minimum of \$25,000. This does not include any equipment purchases that are part of the normal operating budget.

The City maintains a vehicle fleet of over seventy-five (75) vehicles for use for cleanup snow plowing, construction and building inspections, everyday travels around the City and for travel to training, and meetings outside of the City. These vehicles are critical to the daily operations of the City. Some of these are assigned directly to departments and personnel, identified as Fleet Vehicles, and others from the Motor Pool for use by all staff not having an assigned fleet vehicle. This section of the CIP addresses the replacement of those vehicles based on the maintenance records and down time. The vehicles represented in this category do not include Fire Department, Police Department, and the Parks Division vehicles nor the heavy equipment and dump trucks in the Division of Public Works.

For FY 26-27, investments include \$1,725,000:

DPW Equipment

- Two 10-Yard Dump Trucks – Replacement (\$890,000)
- Refurbish Existing Equipment (\$100,000)
- Sign Shop Truck – Replacement (\$370,000)
- Portable Sewer Camera System (\$50,000)

Fleet & Motor Pool Vehicles

2026/2027 Vehicles \$300,000

- 3-Fleet and Pool Vehicles – Replacement (\$125,000)
- 3 Pickup Trucks and Plows – Pub Services, Road Maintenance & Engineering Replacement (\$190,000)

Technology and Communications

Adequate building space is required to both maintain the City's existing services and to provide critical new services. This portion of the CIP addresses the need for buildings and improvements in the following areas: Fire, Special Services, and City Hall. All involve improvements to existing facilities, the construction of new facilities and the purchase and maintenance of equipment, to maintain and improve the current level of service.

1 City-Wide Technology

Information Technology provides technical support and maintenance of information systems, telecommunications systems, and Geographic Information Systems (GIS). Various enterprise-wide software applications have been installed including land file, geographical information systems, recreation registration, financial management, document imaging and the creation of a city website and employee intranet.

During Fiscal Year 2026/2027 the following projects are proposed (\$350,000)

- Infrastructure and software enhancements to support various departmental initiatives.
- Continued upgrades to the network security infrastructure. This includes 25 servers and licenses.
- Upgrade Primary File Storage.
- A website reboot. This will allow the site to better serve current audiences and goals.
- Paging System (Emergency alert and General Paging). This system will alert employees and residents in and around the buildings.

CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

2 Unified communications (UC) and Smart Cities Projects

Unified communications (UC) comprise a framework for integrating various asynchronous and real-time communication tools, with the goal of enhancing business communication, collaboration and productivity. Unified communications do not represent a singular technology; rather, it describes an interconnected system of enterprise communication devices and applications that can be used in concert. To better address all of the City's needs appropriate systems will be planned & implemented as part of an integrated program.

A Smart City is a technologically modern area that uses different types of electronic methods, voice activation methods and sensors to collect specific data. Information gained from that data are used to manage assets, resources, and services efficiently; in return, that data is used to improve the operations across the City. The smart city concept integrates information and communication technology (ICT), and various physical devices connected to the IoT (Internet of things) network to optimize the efficiency of City operations and services and connect to citizens.

During FY 2026-27, the following projects are proposed:

a. Video Surveillance Equipment:

The City of Farmington Hills faces the challenge of reassuring residents, visitors, and employees that safety on City property is a priority. This is accomplished by preventing and minimizing potential threats. These include vandalism, burglary, and all other forms of crime. Security in common areas like parks and City buildings has become of vital importance and video surveillance is a critical tool needed to secure City sites. As completed systems are designed to work in conjunction with other solutions on a unified platform. To successfully implement this program capital investment of \$250,000 is requested for fiscal year 2026/2027 and \$250,000 per year is requested for 2026/2027, 2027/2028, 2028/2029, 2029/2030 & 2030/2031.

b. Smart Cities Projects:

Ongoing projects will include collecting data from devices, buildings and assets that will then be processed and analyzed to monitor and manage traffic and transportation systems, utilities, water supply networks, waste, crime detection, information systems and other community service. To successfully implement this program capital investment \$350,000 is requested for fiscal year 2026/2027 and \$350,000 per year is requested for 2026/2027, 2027/2028 2028/2029, 2029/2030 & 2030/2031.

3 Financial Software

- a.** A new advanced Budgeting software such as ClearGov, OpenGov, or other similar products. (\$200k annual lease)

CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

Public Facilities

Adequate building space is required to both maintain the City's existing services and to provide critical new services. This portion of the CIP addresses the need for buildings and improvements in the following areas: Fire, Police, DPW, Special Services and City Hall. All involve improvements to existing facilities, the construction of new facilities and the purchase and maintenance of equipment, to maintain and improve the current level of service.

1 City-Wide Facilities Improvements:

To better plan for capital expenditures, a comprehensive facility's condition assessment was completed at 32 City buildings. Accruint was hired to objectively evaluate each building's assets based upon usage, age, condition, predicted useful life and estimated replacement value. This information was entered into a database which was used to analyze and report any major repairs, upgrades and replacements which are anticipated to occur within the next 5 years. A committee made up of City staff members from multiple departments reviewed the detailed report and helped create a list of specific requirements used to prioritize the list of projects. The prioritization was based up on several factors such as Facility Condition Index (FCI), type of system, reason for repair/replacement, impact on occupants, and contributions to water and energy savings. Based upon prioritization, the following projects are proposed for FY 2026/2027 totaling \$1,000,000:

- Fire Alarm Replacement/Upgrade at Varied Locations
- Roof Repair/Replacement at DPW
- HVAC Replacement at Varied Locations
- City Hall Elevator Retrofitting/Upgrades
- Design of Future Facility Projects

2 Barrier Free (ADA) Improvements:

The City conducted a survey of architectural barriers in its buildings, facilities, and parks in the spring and summer of 2008. The survey identified physical barriers in City buildings, facilities, and parks built prior to 1992 based on Michigan Barrier Free Design standards. Recognizing that the City has limited funds and cannot immediately make all buildings, facilities, and parks fully accessible, the City has prioritized barriers based on the level of impact on a person's ability to access City facilities and/or programs. The authorized investment for FY 26-27 is \$25,000.

3 Electric Vehicle (EV) Charging Stations:

Installation of electric vehicle (EV) charging stations at City facilities. The authorized investment for FY 26-27 is \$75,000.

4 Fire Station Improvements:

The following Fire Station Improvements are currently being prioritized: The authorized investment for FY 26-27 is \$50,000.

- Female locker room facilities are in need of expansion and refurbishment due to an increased number of female firefighters.
- Apparatus Bay Floors are peeling, the non-slip finish has worn off causing potential hazards.
- Station 5 Bay roof is nearing end of life (see facilities report)
- Replacement SCBA fill station is needed for a failed unit.
- Locations to store reserve vehicles is being evaluated.

Fire Department was awarded a State funded grant in the amount of \$3,000,000 for the redesign and construction of Fire Headquarters to add an Emergency Operations Center (EOC). Construction completed October 2025 .

5 Courthouse Parking Lot

Reconstruction/rehabilitation of the courthouse parking lots. The authorized investment for FY 26-27 is \$600,000.

CAPITAL IMPROVEMENT FUND

FUND NUMBER: 404

Parks & Recreation

The Parks and Recreation section of the CIP has been developed by extracting the action plan from the City's 2019 & 2024 Parks and Recreation Master Plans as well as adding the funding available in the Parks Millage approved by the voters in August 2018.

The Parks and Recreation Master Plan is required to be prepared in accordance with the Michigan Department of Natural Resources' guidelines. This plan includes a comprehensive review of existing recreation services and facilities, an assessment of city-wide recreation opportunities and deficiencies, and identification of long-term recreation goals.

The City has a current contract with Sports Facilities Companies (SFC) to analyze the existing performance of, and provide recommendations for, the optimization of the Special Services Department. SFC will develop and provide implementation support for a strategic plan forward, with specific focus on the Costick Actives Center and The Hawk.

Vehicles and Equipment (\$494,000)

Parks (\$164,000)

- Truck (1), Canyon 4WD Pickup (\$40,000)
- Salt V-Box for 2500 Truck (\$10,000)
- Stump Grinder (\$45,000)
- Truck, ¾ Ton 4WD Pickup w/Plow (\$55,000)
- Robotic painter lease (\$14,000)

Golf (\$330,000)

- Mowers (2), Fairway (\$180,000)
- Mowers (2), Triplexes (\$115,000)
- Self-Propelled Core Harvester (\$35,000)

Infrastructure (\$710,000)

Parks (\$215,000)

- Trail updates at Heritage Park (\$50,000)
- Trail updates at Woodland Hills (\$10,000)
- Historic Property Renovations (\$125,000)
- Disc Golf Course tee pads (\$10,000)
- Riley Skate Park concrete repairs (\$20,000)

Golf (\$325,000)

- Irrigation Pump House Back 9 (\$175,000)
- Irrigation Central and Satellite Upgrades (\$150,000)

Ice

Arena (\$170,000)

- Rubber Flooring (\$150,000)
- Compressor rebuild (\$20,000)

CAPITAL IMPROVEMENT FUNDS
FUND NUMBERS: 404, 406, 410/208

FUND	Sidewalks							
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	Sidewalk replacement along major roads including brick paver repair/replace	100,000	100,000	100,000	100,000	100,000	100,000	0
404000 CIP	Farmington Road, east side, Glenmuer Street to Fourteen Mile Road	432,000	0	0	0	0	0	0
404000 CIP	Neighborhood Sidewalk Replacement Program SAD	30,000	0	0	0	0	0	0
404000 CIP	Scottsdale Road north, to south of Fourteen Mile Road	0	62,000	0	0	0	0	0
404000 CIP	Eleven Mile Road, north side, Old Homestead to Drake Road	0	432,000	0	0	0	0	0
404000 CIP	Shiawassee Road, Southside, Middlebelt Road to Inkster Road	0	0	400,000	302,000	0	0	0
404000 CIP	Nine Mile Road Pathway I-275 to Farmington Road	0	0	0	300,000	500,000	0	0
404000 CIP	Thirteen Mile at Pebble Creek Crossing, Pedestrian Bridge Rehabilitation	0	0	0	0	25,000	0	0
404000 CIP	Ten Mile Road from Watercrest to Haynes	0	0	0	0	0	300,000	0
404000 CIP	Ten Mile Road from S. Duncan to Creekside Drive	0	0	0	0	0	191,000	0
404000 CIP	Folsom Road, south side, Parker Avenue to Orchard Lake Road	0	0	0	0	0	0	344,000
404000 CIP	Pathway Improvements, Rock Ridge Lane to Oak Crest Drive	0	0	0	0	0	0	123,000
404000 CIP	Inkster Road, west side, Hystone Dr. to the north end of the I-696 overpass (sou	0	0	0	0	0	0	618,000
	Total Sidewalks	562,000	594,000	500,000	702,000	625,000	591,000	1,085,000

FUND	Fire Equipment	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	Replacement Battalion Chief Vehicle	125,000	0	0	0	0	0	0
404000 CIP	Replacement Squads	890,000	0	500,000	500,000	0	1,000,000	0
404000 CIP	Utility vehicle to replace fleet vehicle	80,000	85,000	0	85,000	90,000	0	0
404000 CIP	Refurbish/Replace Fire Station Extractors	90,000	0	0	0	0	0	0
404000 CIP	Purchase Replacement Engine	0	1,250,000	0	0	1,250,000	0	0
404000 CIP	Purchase SCBA fill Station	0	100,000	100,000	125,000	0	0	0
404000 CIP	Fire Stations 1 & 2 Updates to Include Female Locker Rooms	0	0	1,000,000	0	0	0	0
404000 CIP	Fire Stations 4 Updates to Include Female Locker Rooms	0	0	0	850,000	0	0	0
	Total Fire Equipment	1,185,000	1,435,000	1,600,000	1,560,000	1,340,000	1,000,000	0

FUND	Police Programs and Equipment	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	Body Armor Replacement	64,800	0	0	0	0	0	0
404000 CIP	Work Stations /Office Furniture	0	0	0	0	0	0	0
404000 CIP	Mobile Command Post Vehicle	0	0	0	0	0	0	0
404000 CIP	Grapppler Vehicle Apprehension System	85,000	0	0	0	0	0	0
404000 CIP	Carbyne Next Generation 911 System	150,638	68,340	68,340	68,340	68,340	68,340	0
404000 CIP	Motorola P25 Radio System	73,498	0	0	0	0	0	0
Total Police Programs and Equipment		373,936	68,340	68,340	68,340	68,340	68,340	0

FUND	DPW Equipment & Fleet	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	10-Yard Dump Truck – Replacement	890,000	0	480,000	0	450,000	1,400,000	0
404000 CIP	Refurbish Existing Equipment	100,000	50,000	50,000	50,000	50,000	50,000	0
404000 CIP	Sign Shop Truck – Replacement	370,000	0	0	0	0	0	0
404000 CIP	Portable Sewer Camera System - Replacement	50,000	0	0	0	0	0	0
404000 CIP	Mechanical Street Sweeper - Replacement	0	450,000	0	0	0	0	0
404000 CIP	Sewer Vacuum Truck – Replacement	0	650,000	0	0	0	0	0
404000 CIP	5-Yard Dump Truck- Replacement	0	0	380,000	0	0	0	0
404000 CIP	Two 3-Yard Trucks- Replacement	0	0	240,000	0	0	0	0
404000 CIP	Forestry Chipper - Replacement	0	0	70,000	0	0	0	0
404000 CIP	Forklift – Replacement	0	0	100,000	0	0	0	0
404000 CIP	Rubber Tire Excavator - Replacement	0	0	0	700,000	0	0	0
404000 CIP	Cold Patch Trailer	0	0	0	90,000	0	0	0
404000 CIP	Rubber Tire Front Loader	0	0	0	600,000	0	0	0
404000 CIP	Rubber Tire Backhoe - Replacement	0	0	0	0	550,000	0	0
404000 CIP	Road Grader - Replacement	0	0	0	0	600,000	0	0
Total DPW Equipment & Fleet		1,410,000	1,150,000	1,320,000	1,440,000	1,650,000	1,450,000	0

FUND	Equipment/Fleet Motor Pool Vehicles	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	3-Fleet and Pool Vehicles – Replacement	125,000	130,000	135,000	140,000	145,000	145,000	0
404000 CIP	3 Pickup Trucks and Plows-Pub Services, Road Maintenance & Engineering Re	190,000	130,000	210,000	220,000	230,000	230,000	0
Total Equipment/Fleet Motor Pool Vehicles		315,000	260,000	345,000	360,000	375,000	375,000	0

FUND	Technology and Communications	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	City-Wide Technology	350,000	350,000	350,000	350,000	350,000	350,000	350,000
404000 CIP	Unified Communications & Smart Cities Projects, Video Surveillance Equipment	250,000	250,000	250,000	250,000	250,000	250,000	0
404000 CIP	Unified Communications & Smart Cities Projects	350,000	350,000	350,000	350,000	350,000	350,000	0
404000 CIP	Financial Software, Core ERP	100,000	100,000	100,000	100,000	100,000	100,000	0
404000 CIP	Financial Software, Financial Reporting	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Technology and Communications		1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	450,000

FUND	Public Facilities	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
404000 CIP	City Wide Facilities Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
404000 CIP	Barrier Free (ADA) Improvements	25,000	25,000	25,000	25,000	25,000	25,000	0
404000 CIP	Electric Vehicle (EV) Charging Stations	0	75,000	75,000	75,000	75,000	75,000	0
404000 CIP	Fire Station Improvements	50,000	50,000	50,000	0	0	0	0
404000 CIP	Courthouse Parking Lot	600,000	0	0	0	0	0	0
404000 CIP	City Wide Facilities Condition Assessment	0	0	0	0	0	0	0
Total Public Facilities		1,675,000	1,150,000	1,150,000	1,100,000	1,100,000	1,100,000	0

FUND	Parks & Recreation							
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
406000 COMM CTR	The Hawk, 1st & 2nd floors							
406000 COMM CTR	The Hawk, 3rd floor							
410000 PARKS MLGE	Parks Vehicles, Equipment	164,000	300,000	186,000	214,000	127,000	330,000	0
410000 PARKS MLGE	Truck, ¾ Ton 4WD Pickup w/Plow	55,000	120,000	60,000	60,000	60,000	120,000	
410000 PARKS MLGE	Robotic painter lease	14,000	14,000	14,000	14,000	14,000		
410000 PARKS MLGE	Truck, Canyon	40,000			40,000			
410000 PARKS MLGE	Salt V-Box for 2500 Truck	10,000						
410000 PARKS MLGE	Stump Grinder	45,000						
410000 PARKS MLGE	Stand-On Sprayer/Fertilizer Self-Propelled		60,000				60,000	
410000 PARKS MLGE	Canopy, Tent 20x40 (2)		11,000					
410000 PARKS MLGE	Skid-Steer Loader w/ Tracks		95,000					
410000 PARKS MLGE	Tractor, Utility			75,000	75,000			
410000 PARKS MLGE	Mower, Utility 60" ZTR			17,000		18,000		
410000 PARKS MLGE	Skid Steer Attachments, Broom and Snow Pusher			20,000				
410000 PARKS MLGE	Mower, Walk Behind (2)				25,000			
410000 PARKS MLGE	Cart, Utility (2)					35,000		
410000 PARKS MLGE	Swap Loader Truck 4WD w/V-Box Salter Attachment						150,000	
410000 PARKS MLGE	Golf Vehicles, Equipment	330,000	200,000	262,000	840,000	150,000	165,000	0
410000 PARKS MLGE	Mower, Fairway (2)	180,000						
410000 PARKS MLGE	Mowers (2), triplex	115,000		90,000				
410000 PARKS MLGE	Self Propelled Core Harvester	35,000						
410000 PARKS MLGE	HD Utility Vehicle with Vicon spreader		60,000					
410000 PARKS MLGE	Greens aerifier		80,000					
410000 PARKS MLGE	Mini skid		60,000					
410000 PARKS MLGE	Utility Vehicle (UTV) with cab for Turf Mtce			42,000				
410000 PARKS MLGE	Sprayer			100,000				
410000 PARKS MLGE	Range Cart Picker			30,000				
410000 PARKS MLGE	Bunker rake				40,000			
410000 PARKS MLGE	Golf Cart Fleet with Lithium Batteries				500,000			
410000 PARKS MLGE	Golf Cart Fleet GPS add-on feature				300,000			
410000 PARKS MLGE	Mower, Bank and Surround					75,000		
410000 PARKS MLGE	Greens roller					40,000	45,000	
410000 PARKS MLGE	Utility Cart					35,000	45,000	
410000 PARKS MLGE	Tractor w/ Loader 60HP+						75,000	
410000 PARKS MLGE	Parks Infrastructure	215,000	280,000	285,000	320,000	315,000	65,000	0
410000 PARKS MLGE	Longacre House Renovations/Wall Repair	125,000		100,000				
410000 PARKS MLGE	Riley Skate Park concrete repairs	20,000			75,000			
410000 PARKS MLGE	Trail updates at Heritage Park	50,000						
410000 PARKS MLGE	Trail updates at Woodland Hills	10,000						
410000 PARKS MLGE	Disc Golf Course tee pads	10,000						
410000 PARKS MLGE	Trails and Wayfinding		40,000	40,000	40,000		40,000	
410000 PARKS MLGE	Playground Equipment		125,000	25,000	25,000		25,000	
410000 PARKS MLGE	Site Security and Life Safety in Parks		40,000	40,000				
410000 PARKS MLGE	Signage		40,000					
410000 PARKS MLGE	Master Plan per Department of Natural Resources		35,000					
410000 PARKS MLGE	Roof Replacements			50,000				
410000 PARKS MLGE	Concrete Replacement			30,000				
410000 PARKS MLGE	Founders Park Baseball Field Dugout Covers				120,000			
410000 PARKS MLGE	Founders Park restroom improvements				60,000			
410000 PARKS MLGE	Asphalt trail path resurfacing					150,000		
410000 PARKS MLGE	Playground Equipment improvements					125,000		
410000 PARKS MLGE	Trail bridge improvements					40,000		
410000 PARKS MLGE	Golf & Ice Arena Infrastructure	495,000	450,000	320,000	400,000	170,000	150,000	0
410000 PARKS MLGE	Compressor rebuild	20,000		20,000		20,000		
410000 PARKS MLGE	Irrigation Pump House Back 9	175,000						
410000 PARKS MLGE	Rubber Flooring	150,000						
410000 PARKS MLGE	Irrigation satellite upgrades	150,000						
410000 PARKS MLGE	Driving Range Safety Net Replacement		150,000					
410000 PARKS MLGE	Back 9 Cart Path Resurfacing		300,000					
410000 PARKS MLGE	Driving range improvements			300,000				
410000 PARKS MLGE	Bunker Improvements				100,000			
410000 PARKS MLGE	Drainage Improvements				100,000			
410000 PARKS MLGE	Board door panels				100,000			
410000 PARKS MLGE	Entryway ADA sliding door replacements				100,000			
410000 PARKS MLGE	Tee box improvements					150,000	150,000	
410000 PARKS MLGE	Acquisition of Park Land							
406000 Comm Ctr	Costick Center/Senior Center							
	Total Parks & Recreation	1,204,000	1,230,000	1,053,000	1,774,000	762,000	710,000	0

COMMUNITY CENTER RENOVATIONS FUND

Overview

This Capital Projects Fund was established in 2018 and is used to account for the renovation and ongoing maintenance and capital needs of Harrison High School for use as a Community Center.

Revenue Assumptions

Interest income is the primary source of revenue for FY 2026-27.

Expenditures

In FY 25/26, the City will continue to be responsive to emergent unplanned capital needs at the Hawk and Costick Community Centers, as the future of facilities and funding sources for the same are being studied for an action plan to address current unmet and future anticipated needs.

Fund Balance

Fund Balance is projected to be \$67,683 at June 30, 2027.

COMMUNITY CENTER RENOVATIONS FUND

FUND NUMBER: 406

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
TOTAL EXPENDITURES	\$73,678	\$100,220	\$100,300	\$816,629	\$70,300	\$70,300	\$50,300
2025/26 Projection vs. Budget - \$				\$ 716,329			
2025/26 Projection vs. Budget - %				714.19%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ (30,000)		
2026/27 Budget vs. 2025/26 Projection - %					-3.67%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ (30,000)		
2026/27 Budget vs. 2025/26 Budget - %					-29.91%		

COMMUNITY CENTER RENOVATIONS FUND
FUND NUMBER: 406

New Acct No.	Acct. No.	Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
		FUND BALANCE AT JULY 1	210,137	272,419	178,283	178,283	107,983	67,683	27,383
		REVENUES							
674.014	642-014	Donations	0	0	0	0	0	0	0
665.005	664-005	Interest Income	3,427	5,077	30,000	30,000	30,000	30,000	30,000
669.001	668-001	Unrealized Gains/(Losses)	2,533	1,008	0	0	0	0	0
		Total Revenues	5,960	6,084	30,000	30,000	30,000	30,000	30,000
		OTHER FINANCING SOURCES							
696.008	664-008	Proceeds from Sale of Bonds	0	0	0	0	0	0	0
581.243	676-243	Transfer from Brownfield Redevelopment Authority	0	0	0	0	0	0	0
699.410	676-410	Transfer from Parks Millage Fund	0	0	0	0	0	0	0
699.101	676-101	Transfer from General Fund	130,000	0	0	716,329	0	0	0
		Total Other Financing Sources	130,000	0	0	716,329	0	0	0
		TOTAL REVENUES AND OTHER FINANCING SOURCES	135,960	6,084	30,000	746,329	30,000	30,000	30,000
		(290-970 EXPENDITURES							
971.001	001	Furniture	0	0	0	0	0	0	0
	007	Miscellaneous Equipment	0	0	0	0	0	0	0
801.009	009	Construction & Professional Fees	0	0	0	0	0	0	0
971.027	027	Fitness Room Equipment	0	0	0	0	0	0	0
971.028	028	Café Equipment	0	0	0	0	0	0	0
971.029	029	Audio Visual Equipment & Security Camera	0	0	0	0	0	0	0
971.035	035	VFA Facilities Assessment	0	0	0	0	0	0	0
971.037	037	Lighting	0	0	0	0	0	0	0
971.036	036	Building Improvements	73,678	100,220	100,000	816,329	70,000	70,000	50,000
971.038	038	Theatre Equipment	0	0	0	0	0	0	0
971.039	039	Turf Fields	0	0	0	0	0	0	0
		(445-451 CONSTRUCTION	0	0	0	0	0	0	0
971.100	100	3rd Floor Improvements	0	0	0	0	0	0	0
		(445-482 ADMINISTRATION	0	0	0	0	0	0	0
955.001	001	Administration	0	0	300	300	300	300	300
993.002	002	Bond Issuance Costs	0	0	0	0	0	0	0
		DEPARTMENT TOTAL	73,678	100,220	100,300	816,629	70,300	70,300	50,300
		Revenues and Other Financing Sources Over/(Under)	62,282	(94,136)	(70,300)	(70,300)	(40,300)	(40,300)	(20,300)
		FUND BALANCE AT JUNE 30	272,419	178,283	107,983	107,983	67,683	27,383	7,083

COMPONENT UNITS

Component Units are legally separate entities for which the City is financially accountable. The Brownfield Redevelopment Authority Fund and Corridor Improvement Authority Fund are included in this group and are included in the City's government-wide financial statements.

	Corridor Improvement Authority Fund #245	Brownfield Redevelopment Authority Fund #243	Total Component Units
FUND BALANCE AT JULY 1, 2026	\$1,544,307	\$3,172,391	\$4,716,698
REVENUES			
Property Taxes	437,785	1,266,363	1,704,148
Intergovernmental	0	0	0
Interest Income	1,357	18,011	19,369
Total Revenues	439,142	1,284,374	1,723,517
EXPENDITURES			
Audit Fees	100	400	500
Marketing	0	0	0
Business Improvement Grant	390,000	0	390,000
Miscellaneous/Others	0	25,000	25,000
Consultants	0	200,000	200,000
Reimbursement to Developers	0	805,082	805,082
Total Expenditures	390,100	1,030,482	1,420,582
Revenues over/(under) Expenditures	49,042	253,892	302,935
OTHER FINANCING SOURCES AND USES			
Transfer to General Fund	0	(9,000)	(9,000)
Total Transfers Out	0	(9,000)	(9,000)
Total Other Financing Sources and Uses	0	(9,000)	(9,000)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	49,042	244,892	293,935
FUND BALANCE AT JUNE 30, 2027	\$1,593,349	\$3,417,283	\$5,010,632

BROWNFIELD REDEVELOPMENT AUTHORITY FUND

The Brownfield Redevelopment Authority Fund is a Component Unit of the City created to facilitate the implementation of plans for the identification, treatment and revitalization of environmentally distressed areas within the City designated as Brownfield Redevelopment Zones.

Revenue

Revenue is currently derived primarily from tax increments captured from incremental cumulative increases in taxable value applied to the operating millage rates of the various taxing units, exclusive of the Farmington Schools, State Education Tax, Zoo Authority and Art Institute; as shown below:

BROWNFIELD REDEVELOPMENT AUTHORITY				
TAX INCREMENT REVENUE				
	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Captured Taxable Value	19,774,980	29,577,660	41,498,860	43,753,490
Property Taxes By Taxing Unit:				
City of Farmington Hills	326,673	487,772	685,691	723,346
Oakland County/HCMA	89,357	142,272	198,414	209,194
Oakland ISD	62,604	93,291	130,095	137,163
Oakland Community College	28,014	42,131	44,238	45,432
Schoolcraft College	2,185	2,289	2,403	2,523
Farmington District Library	29,152	43,444	60,655	63,950
Oakland County PTA/Transit (2022)	18,786	27,992	39,038	41,159
School Education Tax (SET)	8,451	9,250	9,761	10,249
Farmington Schools - Operating	25,354	27,749	29,283	30,747
Total	590,576	876,188	1,199,577	1,263,764
Millages				
City of Farmington Hills	16.5195	16.4912	16.5231	16.5323
Oakland County Operating/Parks/HCM	4.5187	4.8101	4.7812	4.7812
Oakland ISD	3.1658	3.1541	3.1349	3.1349
Oakland Community College	1.4891	1.4836	1.4747	1.4747
Schoolcraft College	2.2700	2.2700	2.2700	2.2700
Farmington District Library	1.4742	1.4688	1.4616	1.4616
Oakland County PTA/Transit (2022)	0.9500	0.9464	0.9407	0.9407
School Education Tax (SET)	6.0000	6.0000	6.0000	6.0000
Farmington Schools - Operating	18.0000	18.0000	18.0000	18.0000
Total	30.3873	30.6242	30.5862	30.5954
City of Farmington Hills Breakdown:				
Operating	7.8510	7.8235	7.7920	7.7415
Less: Debt	-	-	-	-
Refuse	0.6842	0.6842	0.6657	0.6678
Public Information	0.0118	0.0110	0.0106	0.0102
Parks	0.4546	0.4546	0.4511	0.4481
Public Safety	3.0389	3.0389	3.0159	3.1068
Roads	4.4790	4.4790	4.5878	4.5579
Total	16.5195	16.4912	16.5231	16.5323

Ad val Taxable value of all City; Ad val City taxes Billed/levied for stats section

Expenditures

Expenditures primarily reflect funds allocated for planned projects, assessments and administrative/operating expenditures.

Fund Balance

Fund Balance is projected to be \$3,417,283 at June 30, 2027. Brownfield funds are to be expended during the life of the Brownfield Plan.

BROWNFIELD REDEVELOPMENT AUTHORITY FUND
FUND NUMBER: 243

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
TOTAL EXPENDITURES	\$219,309	\$222,009	\$445,139	\$1,027,526	\$1,039,482	\$1,056,897	\$1,081,572
2025/26 Projection vs. Budget - \$				\$ 582,387			
2025/26 Projection vs. Budget - %				130.83%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 594,343		
2026/27 Budget vs. 2025/26 Projection - %					57.84%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 594,343		
2026/27 Budget vs. 2025/26 Budget - %					133.52%		

BROWNFIELD REDEVELOPMENT AUTHORITY FUND
FUND NUMBER: 243

New Acct	Acct.		2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29
No.	No.	Category and Line Item	Actual	Actual	Budgeted	Estimated	Adopted	Projected	Projected
		FUND BALANCE AT JULY 1	1,713,214	2,191,457	2,967,837	2,967,837	3,172,391	3,417,283	3,671,401
		(000)							
		REVENUES							
404.001	403-001	Property Taxes	399,845	430,876	438,588	456,885	461,281	470,507	479,917
404.102	403-102	Property Taxes-EZ Storage	80,344	85,062	87,310	87,956	89,498	92,183	94,948
404.103	403-103	Property Taxes-10 Mile/OL	9,247	10,154	10,049	10,706	10,828	11,153	11,488
404.104	403-104	Property Taxes-Rose Senior Living	76,519	315,935	83,154	628,738	673,737	687,211	707,828
404.105	403-105	Property Taxes-D'Angelo Property	27,814	29,311	30,226	30,137	31,020	31,950	32,909
502.001	505-001	Federal Grant	0	0	0	0	0	0	0
675.015	642-015	Other Revenue	0	3,000	0	0	0	0	0
665.005	664-005	Interest Income	103,783	124,052	17,658	17,658	18,011	18,011	18,371
669.001	668-001	Unrealized Gain/(loss)	0	0	0	0	0	0	0
		TOTAL REVENUES	697,552	998,389	666,985	1,232,080	1,284,374	1,311,015	1,345,460
		(376)							
955.001	996-001	Miscellaneous	483	19	400	400	400	400	400
801.008	440-008	Assessments	0	0	5,000	5,000	5,000	5,000	5,000
801.066	440-066	Other Contracted Services	15,902	9,369	20,000	20,000	20,000	20,000	20,000
801.100	440-100	Eligible Projects - BRA Grants for Development	0	0	200,000	0	200,000	200,000	200,000
801.102	440-102	Reimbursement to EZ Storage	80,344	84,361	87,310	87,956	89,498	92,183	94,948
801.103	440-103	Reimbursement to 10 Mile/OL	9,247	9,710	10,049	10,706	10,828	11,153	11,488
801.104	440-104	Reimbursement to Rose Senior Living	76,519	80,345	83,154	864,327	673,737	687,211	707,828
801.105	440-105	Reimbursement to D'Angelo Property	27,814	29,205	30,226	30,137	31,020	31,950	32,909
		TOTAL EXPENDITURES	210,309	213,009	436,139	1,018,526	1,030,482	1,047,897	1,072,572
		(600)							
		OTHER FINANCING USES							
801.101	445-101	Transfer to General Fund	9,000	9,000	9,000	9,000	9,000	9,000	9,000
801.406	445-406	Transfer to Community Center Renovation Fund	0	0	0	0	0	0	0
		TOTAL OTHER FINANCING USES	9,000	9,000	9,000	9,000	9,000	9,000	9,000
		TOTAL EXPENDITURES AND OTHER FINANCING USES							
		DEPARTMENT TOTAL	219,309	222,009	445,139	1,027,526	1,039,482	1,056,897	1,081,572
		Revenues Over/(Under) Expenditures	478,243	776,380	221,846	204,553	244,892	254,118	263,888
		FUND BALANCE AT JUNE 30	2,191,457	2,967,837	3,189,683	3,172,391	3,417,283	3,671,401	3,935,289

CORRIDOR IMPROVEMENT AUTHORITY FUND

The Corridor Improvement Authority (CIA) Fund is a Component Unit of the City created to correct and prevent deterioration in business districts, encourage historic preservation, and promote economic growth. The Authority was created in collaboration with the City of Farmington in sharing a corridor to leverage investments by defraying some of the costs of redevelopment and sharing resources that can be invested in improvements. The Authority, among other things, can secure funding for improvement projects; acquire, improve and operate real property; and develop plans to protect the properties from deterioration and promote economic growth in the development area. These initiatives can serve to improve the aesthetics of the corridor by installing new landscaping, improving building façades and implementing design guidelines. The authority can also work to improve the function of the corridor by marketing and supporting corridor businesses, improving transportation systems, and improving wayfinding.

GOALS

The number in parenthesis shows the link between the departmental goal and the City goals.

- Implement the priorities identified in the Grand River Corridor Vision Plan and the Development/Tax Increment Finance Plan. (3, 5, 6, 10, 12, 13)
- Develop a strategy to re-engage the Rouge River Corridor. (5, 6, 10)
- Work cooperatively with the Michigan Department of Transportation to study road design alternatives that facilitate the Vision Plan. (3, 5, 6, 10, 12, 13)
- Actively promote Corridor revitalization efforts and projects. (4)

Revenue

On November 24, 2014 the City Council approved the CIA's Development and Tax Increment Financing Plan, setting tax year 2014 as the base year. Beginning in FY 2015-16 (tax year 2015), tax increments were eligible to be captured from incremental cumulative increases in taxable value from the base year, applied to the operating millage rates of the participating taxing units.

Tax increment revenue is projected to be \$435,769 in FY 2026-27, which will be generated from the City of Farmington Hills, Oakland County, the Oakland County Public Transportation Authority and Schoolcraft Community College.

Expenditures

Expenditures include supplies, legal notices, professional service fees and funds set aside for potential projects that are in the planning phase.

Fund Balance

Fund Balance is projected to be \$1,593,349 at June 30, 2027.

CORRIDOR IMPROVEMENT AUTHORITY FUND

FUND NUMBER: 245

SUMMARY	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
TOTAL EXPENDITURES	\$11,391	\$68,234	\$290,100	\$96,100	\$390,100	\$390,100	\$390,100
2025/26 Projection vs. Budget - \$				\$ (194,000)			
2025/26 Projection vs. Budget - %				-66.87%			
2026/27 Budget vs. 2025/26 Projection - \$					\$ 100,000		
2026/27 Budget vs. 2025/26 Projection - %					104.06%		
2026/27 Budget vs. 2025/26 Budget - \$					\$ 100,000		
2026/27 Budget vs. 2025/26 Budget - %					34.47%		

CORRIDOR IMPROVEMENT AUTHORITY FUND
FUND NUMBER: 245

New Acct No.	Acct. No. Category and Line Item	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected
	FUND BALANCE AT JULY 1 (000)	642,135	942,546	1,256,862	1,256,862	1,544,307	1,593,349	1,651,208
	REVENUES							
404.001	403-001 Property Taxes	255,008	340,595	271,359	380,205	435,769	444,484	453,374
502.016	505-016 Federal Grants	0	0	0	0	0	0	0
412.020	403-020 Delinquent Personal Property	2,222	6,725	1,996	1,996	2,016	2,076	2,097
665.005	664-005 Interest Income	20,639	30,264	1,344	1,344	1,357	1,398	1,412
669.001	668-001 Unrealized Gains/(Loss)	33,933	4,965	0	0	0	0	0
	TOTAL REVENUES	311,803	382,549	274,699	383,545	439,142	447,959	456,883
	OTHER FINANCING SOURCES							
581.101	676-101 Transfer from General Fund	0	0	0	0	0	0	0
	696-017 Contribution from other Government	0	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0
	TOTAL REVENUE AND OTHER FINANCING SOURCES (015)	311,803	382,549	274,699	383,545	439,142	447,959	456,883
	EXPENDITURES							
727.008	740-008 Supplies	0	0	0	0	0	0	0
801.004	801-004 Consultants	0	0	0	0	0	0	0
801.012	801-012 Legal Fees	0	0	0	0	0	0	0
801.014	801-014 Legal Notices	0	0	0	0	0	0	0
801.021	801-021 Audit Fees	141	0	100	100	100	100	100
801.033	801-033 Marketing	0	0	0	0	0	0	0
801.034	801-034 Site Improvement Grant	0	0	90,000	0	90,000	90,000	90,000
727.040	740-040 Projects and Corridor Improvement Study	0	58,000	200,000	96,000	300,000	300,000	300,000
971.035	970-055 Land Acquisition	0	0	0	0	0	0	0
955.003	996-003 Miscellaneous	11,250	10,234	0	0	0	0	0
	DEPARTMENT TOTAL	11,391	68,234	290,100	96,100	390,100	390,100	390,100
	Revenues Over/(Under) Expenditures	300,411	314,315	(15,401)	287,445	49,042	57,859	66,783
	FUND BALANCE AT JUNE 30	942,546	1,256,862	1,241,461	1,544,307	1,593,349	1,651,208	1,717,992

BUDGET RESOLUTION FY 26-27

WHEREAS, the appropriate City Officers have submitted to the City Manager an itemized estimate of expenditures for FY 2025-26 for the respective departments and/or activities under his/her direction; and,

WHEREAS, the City Manager has prepared a complete itemized budget proposal for FY 2026-27 including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and the Component Units, and has submitted the same to the City Council pursuant to Article VI of the City Charter; and,

WHEREAS, a Public Hearing was held on the combined budgets for FY 2026-27 on June 8, 2026 and the property tax millage rate to be levied to support the FY 2026-27 budget; and,

WHEREAS, an appropriate public notice was published on May 26, 2026, notifying citizens of the Public Hearing on the proposed FY 2025-26 Budget and the proposed property tax levy to support these budgets and the City Council's intention to adopt the budgets and establish the property tax rates on June 8, 2026 after the Public Hearing; and,

WHEREAS, all necessary proceedings have been taken by the City of Farmington Hills, Oakland County, Michigan, for the adoption of its Budget for the FY 2026-27;

THEREFORE, be it resolved by the City Council as follows:

- 1) That the City Council for the City of Farmington Hills hereby adopts the General Fund Budget for FY 2026-27 in the aggregate amount of \$90,058,875 for expenditures and transfers-out funded by \$85,879,562 in revenues and transfers-in.
- 2) That the City Council for the City of Farmington Hills hereby appropriates the sum of \$90,058,875 in expenditures and transfers-out for FY 2026-27 for General Fund purposes on a departmental and activity total basis as follows:

<u>Expenditures + Transfers Out</u>	
Boards & Commissions	\$3,838,038
General Government	\$17,856,745
Public Safety	\$33,480,934
Planning & Community Development	\$2,232,387
Public Services	\$9,758,437
Special Services	\$15,320,413
Operating Transfers Out	\$7,571,920
<u>Total Expenditures + Transfers-out</u>	<u>\$90,058,874</u>

- 3) That the City of Farmington Hills shall levy 5.2172 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for general operating purposes.
- 4) That the City of Farmington Hills shall levy 0.5804 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for general debt service requirements (all 0.5804 mills are from within the City Charter Limit) and to adopt the 2026/2027 Debt Service Fund Budgets schedule as attached below.
- 5) That the City of Farmington Hills shall levy 2.392 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for Capital Improvements of which 0.44810 mills will be dedicated to Parks Development as approved by the electorate in August 2018 and to adopt the 2026-27 Capital Improvement Fund Budget and Parks & Recreation Capital Development Funds Budget as attached below.
- 6) That the City of Farmington Hills shall levy 3.1068 mills ad valorem (as approved by the electorate in November 2015 and November 2021) on the taxable value of all real and personal property subject to taxation in the City of Farmington Hills for the FY 2026-27 for the purposes of public safety.
- 7) That the City of Farmington Hills shall levy 0.6678 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for refuse removal and disposal.

8) That the City of Farmington Hills shall levy 0.01020 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for economic development and public information.

9) That the City of Farmington Hills shall levy 4.5579 mills ad valorem tax on the Taxable Value of all Real and Personal Property subject to taxation in the City of Farmington Hills for the FY 2026-27 for the City's local match to Major Road grant funded projects as well as preventative maintenance treatments on both Major and Local Roads.

10) That the City of Farmington Hills shall levy a total of 16.5323 mills ad valorem on the taxable value of all real and personal property subject to taxation in the City of Farmington Hills for FY 2026-27.

11) That the City of Farmington Hills estimates General Fund Revenues and transfers-in for the FY 2026-27 to total \$85,879,562 as follows:

<u>Revenues</u>	
Property Taxes	\$43,360,494
Business Licenses & Permits	\$25,931
Other Licenses & Permits	\$1,903,564
Grants	\$960,945
State Shared Revenue	\$10,228,900
Fees	\$9,304,666
Sales	\$606,389
Fines & Forfeitures	\$2,029,202
Interest Earnings	\$2,795,794
Recreation User Charges	\$10,644,439
Other Revenue	\$2,625,773
Operating Transfers In	\$1,393,466
Total Revenue + Transfers-in	<u>\$85,879,562</u>

BUDGET RESOLUTION FY 26-27
SPECIAL REVENUE FUNDS

12) That the City of Farmington Hills adopts the Special Revenue Funds Budgets for the FY 2026-27 as follows:

	Total Infrastructure Funds	Total Recreation Funds	Total Public Safety Funds	Total Grant Funds	Total Special Revenue Funds
FUND BALANCE AT JULY 1, 2026	\$14,435,423	\$136,769	\$6,554,094	\$0	\$21,126,286
REVENUES					
Property Taxes	21,928,404	2,155,761	14,947,068	0	\$39,031,233
Intergovernmental	20,512,456	340,695	200,513	1,084,014	\$22,137,678
Interest Income	1,118,191	93,585	105,851	1,050	\$1,318,677
Miscellaneous	0	212,692	0	72,005	\$284,697
Total Revenues	43,559,051	2,802,733	15,253,432	1,157,068	62,772,285
EXPENDITURES					
Highways & Streets	49,360,229	0	0	0	\$49,360,229
Public Safety	0	0	15,709,140	0	\$15,709,140
Appointed Council	0	0	0	625,098	\$625,098
Contractual Services	0	0	0	90,450	\$90,450
Debt Service - Principal	595,000	0	0	0	\$595,000
Debt Service - Interest	61,338	0	0	0	\$61,338
Land, Capital Improvements & Other	92,100	1,561,665	806,490	441,520	\$2,901,775
Total Expenditures	50,108,667	1,561,665	16,515,630	1,157,068	69,343,030
Revenues over/(under)					
Expenditures	(6,549,615)	1,241,068	(1,262,198)	0	(\$6,570,745)
OTHER FINANCING					
SOURCES AND USES					
Transfers In	34,000,000	68,951	0	0	\$34,068,951
Transfers Out	(34,000,000)	(1,384,007)	0	0	(\$35,384,007)
Total	0	(1,315,056)	0	0	(1,315,056)
Excess Revenues and Other					
Financing Sources over/(under)					
Expenditures and Other Uses	(6,549,615)	(73,988)	(1,262,198)	0	(7,885,801)
FUND BALANCE AT JUNE 30, 2027	\$7,885,808	\$62,781	\$5,291,895	(\$0)	\$13,240,484
Percentage Change in Fund Balance	-45.37%	-54.10%	-19.26%	125.24%	-37.33%

BUDGET RESOLUTION FY 26-27**SPECIAL REVENUE FUNDS - INFRASTRUCTURE FUNDS**

	Municipal Street Fund #204	Major Roads Fund #202	Local Roads Fund #203	Total Infrastructure Funds
FUND BALANCE AT JULY 1, 2026	\$4,798,254	\$9,382,669	\$254,500	\$14,435,423
REVENUES				
Property Taxes	21,928,404	0	0	21,928,404
Intergovernmental	231,533	16,182,711	4,098,212	20,512,456
Interest Income	22,511	627,821	467,859	1,118,191
Special Assessments	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	22,182,448	16,810,532	4,566,071	43,559,051
EXPENDITURES				
Highways & Streets	0	18,547,155	30,813,074	49,360,229
Debt Service - Principal	0	0	595,000	595,000
Debt Service - Interest	0	0	61,338	61,338
Other	0	70,000	22,100	92,100
Total Expenditures	0	18,617,155	31,491,512	50,108,667
Revenues over/(under) Expenditures	22,182,448	(1,806,622)	(26,925,440)	(6,549,615)
OTHER FINANCING SOURCES AND USES				
Bond Proceeds	0	0	0	0
Transfers In	0	6,900,000	27,100,000	34,000,000
Transfers Out	(23,250,000)	(10,750,000)	0	(34,000,000)
	(23,250,000)	(3,850,000)	27,100,000	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(1,067,552)	(5,656,622)	174,560	(6,549,615)
FUND BALANCE AT JUNE 30, 2027	\$3,730,702	\$3,726,046	\$429,060	\$7,885,808
Percentage Change in Fund Balance	-22.25%	-60.29%	68.59%	-45.37%

BUDGET RESOLUTION FY 26-27
SPECIAL REVENUE FUNDS - RECREATION FUNDS

	Nutrition Fund #281	Parks & Recreation Millage Fund #208	Total Recreation Funds
FUND BALANCE AT JULY 1, 2026	\$0	\$136,769	\$136,769
REVENUES			
Property Taxes	0	2,155,761	2,155,761
Intergovernmental	286,722	53,973	340,695
Interest Income	5,000	88,585	93,585
Miscellaneous	152,692	60,000	212,692
Total Revenues	444,414	2,358,319	2,802,733
EXPENDITURES			
Land Acquisition, Capital Improvements and Other	513,365	1,048,300	1,561,665
Total Expenditures	513,365	1,048,300	1,561,665
Revenues over/(under) Expenditures	(68,951)	1,310,019	1,241,068
OTHER FINANCING SOURCES AND USES			
Transfers In	68,951	0	68,951
Transfers Out	0	(1,384,007)	(1,384,007)
Total	68,951	(1,384,007)	(1,315,056)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	0	(73,988)	(73,988)
FUND BALANCE AT JUNE 30, 2027	\$0	\$62,781	\$62,781
Percentage Change in Fund Balance		-54.10%	-54.10%

BUDGET RESOLUTION FY 26-27
SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNDS

	Public Safety Fund #205	Federal Forfeiture Fund #262	State Forfeiture Fund #214	Total Public Safety Funds
FUND BALANCE AT JULY 1, 2026	5,087,803	\$1,065,247	\$401,044	\$6,554,094
REVENUES				
Property Taxes	14,947,068	0	0	14,947,068
Intergovernmental	200,513	0	0	200,513
Interest Income	63,780	37,071	5,000	105,851
Miscellaneous	0	0	0	0
Total Revenues	15,211,361	37,071	5,000	15,253,432
EXPENDITURES				
Public Safety	15,499,985	154,025	55,130	15,709,140
Land Acquisition, Capital Improvements and Other	806,490	0	0	806,490
Total Expenditures	16,306,475	154,025	55,130	16,515,630
Revenues over/(under) Expenditures	(1,095,114)	(116,954)	(50,130)	(1,262,198)
OTHER FINANCING SOURCES AND USES				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(1,095,114)	(116,954)	(50,130)	(1,262,198)
FUND BALANCE AT JUNE 30, 2027	\$3,992,689	\$948,293	\$350,914	\$5,291,895
Percentage Change in Fund Balance	-21.52%	-10.98%	-12.50%	-19.26%

BUDGET RESOLUTION FY 26-27
SPECIAL REVENUE FUNDS - GRANT FUNDS

	C.D.B.G. Fund #275	M.I.D.C. Fund #260	Total Grant Funds
FUND BALANCE AT JULY 1, 2026	\$0	\$0	\$0
REVENUES			
Property Taxes	0	0	0
Intergovernmental	391,470	692,544	1,084,014
Interest Income	50	1,000	1,050
Miscellaneous	50,000	22,005	72,005
Total Revenues	441,520	715,548	1,157,068
EXPENDITURES			
Appointed Council	0	625,098	625,098
Contractual Services	0	90,450	90,450
Land Acquisition, Capital Improvements and Other	441,520	0	441,520
Total Expenditures	441,520	715,548	1,157,068
Revenues over/(under) Expenditures	0	0	0
Excess Revenues and Other Financing Sources over/(under)			
Expenditures and Other Uses	0	0	0
FUND BALANCE AT JUNE 30, 2027	\$0	\$0	\$0
Percentage Change in Fund Balance	0.00%	0.00%	0.00%

BUDGET RESOLUTION FY 26-27
DEBT SERVICE FUND

13) That the City of Farmington Hills adopts the 2026-27 Debt Service Fund Budgets as follows:

	General Debt Service Fund #301	Total Debt Service Funds
FUND BALANCE AT JULY 1, 2026	\$49,706	\$49,706
REVENUES		
Interest Income	200	200
Special Assessments	0	0
Intergovernmental Revenues	50,000	50,000
Total Revenues	50,200	50,200
EXPENDITURES		
Bond Principal Payments	2,495,750	2,495,750
Interest and Fiscal Charges	1,572,419	1,572,419
Refunds	0	0
Miscellaneous	2,500	2,500
Total Expenditures	4,070,669	4,070,669
Revenues over/(under) Expenditures	(4,020,469)	(4,020,469)
OTHER FINANCING SOURCES AND USES		
Transfers In		
-General Fund	4,017,969	4,017,969
-CIP Fund	0	0
Total Transfers In	4,017,969	4,017,969
Total Other Financing Sources and Uses	4,017,969	4,017,969
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(2,500)	(2,500)
FUND BALANCE AT JUNE 30, 2027	\$47,206	\$47,206
Percentage Change in Fund Balance	-5.03%	-5.03%

BUDGET RESOLUTION FY 26-27
CAPITAL PROJECTS FUNDS

14) That the City of Farmington Hills adopts the 2026-27 Capital Projects Funds Budgets as follows:

	Capital Improvement Fund #404	Community Center Renovations Fund #406	Total Capital Project Funds
FUND BALANCE AT JULY 1, 2026	\$3,874,777	\$107,983	\$3,982,760
REVENUES			
Grants	100,000	0	100,000
Interest Income	250,000	30,000	280,000
Miscellaneous	0	0	0
Total Revenues	350,000	30,000	380,000
EXPENDITURES			
Public Facilities	1,675,000	70,000	1,745,000
Drainage	0	0	0
Sidewalks	562,000	0	562,000
Equipment	4,433,936	0	4,433,936
Administration & Miscellaneous	500	300	800
Total Expenditures	6,671,436	70,300	6,741,736
Revenues over/(under)			
Expenditures	(6,321,436)	(40,300)	(6,361,736)
OTHER FINANCING SOURCES AND USES			
Transfer from General Fund	3,485,000	0	3,485,000
Transfer to Bond Fund	0	0	0
Proceeds from Bond Sale	1,785,000	0	1,785,000
Transfer from Local Road Fund	0	0	0
Total Other Financing Sources and Uses	5,270,000	0	5,270,000
Revenues and Other Financing Sources Over/(Under)			
Expenditures and Other Uses	(1,051,436)	(40,300)	(1,091,736)
FUND BALANCE AT JUNE 30, 2027	\$2,823,342	\$67,683	\$2,891,024
Percentage Change in Fund Balance	-27.14%	-37.32%	-27.41%

BUDGET RESOLUTION FY 26-27
COMPONENT UNIT FUNDS

- 15) That the City of Farmington Hills adopts the 2026-27 Component Unit Funds Budgets as follows:

	Corridor Improvement Authority Fund #245	Brownfield Redevelopment Authority Fund #243	Total Component Units
FUND BALANCE AT JULY 1, 2026	\$1,544,307	\$3,172,391	\$4,716,698
REVENUES			
Property Taxes	437,785	1,266,363	1,704,148
Intergovernmental	0	0	0
Interest Income	1,357	18,011	19,369
Total Revenues	439,142	1,284,374	1,723,517
EXPENDITURES			
Audit Fees	100	400	500
Marketing	0	0	0
Business Improvement Grant	390,000	0	390,000
Miscellaneous/Others	0	25,000	25,000
Consultants	0	200,000	200,000
Reimbursement to Developers	0	805,082	805,082
Total Expenditures	390,100	1,030,482	1,420,582
Revenues over/(under) Expenditures	49,042	253,892	302,935
OTHER FINANCING SOURCES AND USES			
Transfer to General Fund	0	(9,000)	(9,000)
Total Transfers Out	0	(9,000)	(9,000)
Total Other Financing Sources and Uses	0	(9,000)	(9,000)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	49,042	244,892	293,935
FUND BALANCE AT JUNE 30, 2027	\$1,593,349	\$3,417,283	\$5,010,632

16) That the City Council hereby authorizes the City Manager to make budgetary transfers within the appropriation centers established through the budget and that all transfers between appropriation centers may be made only by further action by the City Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act.

17) That the FY 2026-27 Budgets of the General Fund, Special Revenue Funds and Capital Projects Funds shall be automatically amended on July 1, 2026 to re-appropriate fund balances for certain outstanding encumbrances and/or available capital project budget balances at June 30, 2026, as authorized by the City Manager.

18) That the City Council hereby authorizes the City Manager to assign General Fund – fund balance for future City budget amendment appropriations, which may be made only by further action by the City Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act.

BUDGET RESOLUTION FY 25-26 AMENDMENT
GENERAL FUND

19) That the FY 2025-26 departmental and activity budget amounts for the General Fund be amended to the following estimated revenues and projected actual expenditures as reflected in the budget document submitted for FY 2026-27, as may be updated by the Finance Director:

Revenues

Property Taxes	\$42,207,301
Business Licenses & Permits	\$21,855
Other Licenses & Permits	\$1,814,192
Grants	\$618,849
State Shared Revenue	\$10,434,233
Fees	\$9,070,209
Sales	\$504,205
Fines & Forfeitures	\$2,091,072
Interest Earnings	\$3,097,105
Recreation User Charges	\$10,202,210
Other Revenue	\$2,581,968
Operating Transfers In	\$1,316,850
Total Revenue + Transfers-in	\$83,960,048

Expenditures

Boards & Commissions	\$3,712,553
General Government	\$17,038,061
Public Safety	\$30,502,024
Planning & Community Development	\$2,181,697
Public Services	\$9,294,765
Special Services	\$15,407,265
Operating Transfers Out	\$7,332,833
Total Expenditures + Transfers-out	\$85,469,198

Net Revenues/(Expenditures) **(\$1,509,150)**

BUDGET RESOLUTION FY 25-26 AMENDMENT
SPECIAL REVENUE FUNDS

20) That the FY 2025-26 Special Revenue Funds Budgets be amended to the following estimated revenues and projected actual expenditures as reflected in the budget document submitted for FY 2026-27, as may be updated by the Finance Director:

	Total Infrastructure Funds	Total Recreation Funds	Total Public Safety Funds	Total Grant Funds	Total Special Revenue Funds
FUND BALANCE AT JULY 1, 2025	\$35,569,079	\$612,295	\$6,833,224	\$0	\$43,014,599
REVENUES					
Property Taxes	22,142,189	2,177,066	14,555,869	0	\$38,875,124
Intergovernmental	12,322,893	340,695	237,610	1,028,279	\$13,929,477
Interest Income	1,239,278	93,585	105,851	2,050	\$1,440,764
Miscellaneous	250	212,692	31,574	137,034	\$381,550
Total Revenues	35,704,610	2,824,038	14,930,905	1,167,363	54,626,915
EXPENDITURES					
Highways & Streets	55,199,942	0	0	0	\$55,199,942
Public Safety	0	0	14,403,545	0	\$14,403,545
Appointed Council	0	0	0	604,251	\$604,251
Contractual Services	0	0	0	89,225	\$89,225
Debt Service - Principal	755,000	0	0	0	\$755,000
Debt Service - Interest	90,388	0	0	0	\$90,388
Land Acquisition, Capital Improvements and Other	91,100	2,060,665	806,490	473,887	\$3,432,142
Total Expenditures	56,136,430	2,060,665	15,210,035	1,167,363	74,574,493
Revenues over/(under) Expenditures	(20,431,820)	763,373	(279,130)	(0)	(\$19,947,578)
OTHER FINANCING SOURCES AND USES					
Transfers In	30,500,000	68,951	0	0	\$30,568,951
Transfers Out	(30,500,000)	(1,307,850)	0	0	(\$31,807,850)
Total	0	(1,238,899)	0	0	(1,238,899)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(20,431,820)	(475,526)	(279,130)	(0)	(21,186,477)
FUND BALANCE AT JUNE 30, 2026	\$15,137,258	\$136,769	\$6,554,093	\$0	\$21,828,121
Percentage Change in Fund Balance	-57.44%	-77.66%	-4.08%	-34.50%	-49.25%

BUDGET RESOLUTION FY 25-26 AMENDMENT
SPECIAL REVENUE FUNDS - INFRASTRUCTURE FUNDS

	Street Fund #204	Roads Fund #202	Roads Fund #203	Infrastructure Funds
FUND BALANCE AT JULY 1, 2025	\$4,861,257	\$18,861,544	\$11,846,278	\$35,569,079
REVENUES				
Property Taxes	22,142,189	0	0	22,142,189
Intergovernmental	224,789	9,681,588	2,416,516	12,322,893
Interest Income	21,855	697,579	519,843	1,239,278
Special Assessments	0	0	0	0
Miscellaneous	0	250	0	250
Total Revenues	22,388,833	10,379,418	2,936,359	35,704,610
EXPENDITURES				
Highways & Streets	0	17,489,293	37,710,649	55,199,942
Debt Service - Principal	0	0	755,000	755,000
Debt Service - Interest	0	0	90,388	90,388
Other	0	69,000	22,100	91,100
Total Expenditures	0	17,558,293	38,578,137	56,136,430
Revenues over/(under) Expenditures	22,388,833	(7,178,875)	(35,641,778)	(20,431,820)
OTHER FINANCING SOURCES AND USES				
Bond Proceeds	0	0	0	0
Transfers In	0	6,450,000	24,050,000	30,500,000
Transfers Out	(21,750,000)	(8,750,000)	0	(30,500,000)
	(21,750,000)	(2,300,000)	24,050,000	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	638,833	(9,478,875)	(11,591,778)	(20,431,820)
FUND BALANCE AT JUNE 30, 2026	\$5,500,090	\$9,382,669	\$254,500	\$15,137,259
Percentage Change in Fund Balance	13.14%	-50.26%	-97.85%	-57.44%

BUDGET RESOLUTION FY 25-26 AMENDMENT
SPECIAL REVENUE FUNDS - RECREATION FUNDS

	Nutrition Fund #281	Parks & Recreation Millage Fund #208	Total Recreation Funds
FUND BALANCE AT JULY 1, 2025	\$0	\$612,295	\$612,295
REVENUES			
Property Taxes	0	2,177,066	2,177,066
Intergovernmental	286,722	53,973	340,695
Interest Income	5,000	88,585	93,585
Miscellaneous	152,692	60,000	212,692
Total Revenues	444,414	2,379,624	2,824,038
EXPENDITURES			
Land Acquisition, Capital Improvements and Other	513,365	1,547,300	2,060,665
Total Expenditures	513,365	1,547,300	2,060,665
Revenues over/(under) Expenditures	(68,951)	832,324	763,373
OTHER FINANCING SOURCES AND USES			
Transfers In	68,951	0	68,951
Transfers Out	0	(1,307,850)	(1,307,850)
Total	68,951	(1,307,850)	(1,238,899)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	0	(475,526)	(475,526)
FUND BALANCE AT JUNE 30, 2026	\$0	\$136,769	\$136,769
Percentage Change in Fund Balance		-77.66%	-77.66%

BUDGET RESOLUTION FY 25-26 AMENDMENT
SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNDS

	Public Safety Fund #205	Federal Forfeiture Fund #262	State Forfeiture Fund #214	Total Public Safety Funds
FUND BALANCE AT JULY 1, 2025	5,282,081	\$1,145,103	\$406,040	\$6,833,224
REVENUES				
Property Taxes	14,555,869	0	0	14,555,869
Intergovernmental	200,513	37,097	0	237,610
Interest Income	63,780	37,071	5,000	105,851
Miscellaneous	0	0	31,574	31,574
Total Revenues	14,820,162	74,168	36,574	14,930,905
EXPENDITURES				
Public Safety	14,207,950	154,025	41,570	14,403,545
Land Acquisition, Capital Improvements and Other	806,490	0	0	806,490
Total Expenditures	15,014,440	154,025	41,570	15,210,035
Revenues over/(under) Expenditures	(194,278)	(79,857)	(4,996)	(279,130)
OTHER FINANCING SOURCES AND USES				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(194,278)	(79,857)	(4,996)	(279,130)
FUND BALANCE AT JUNE 30, 2026	\$5,087,803	\$1,065,247	\$401,044	\$6,554,094
Percentage Change in Fund Balance	-3.68%	-6.97%	-1.23%	-4.08%

BUDGET RESOLUTION FY 25-26 AMENDMENT
SPECIAL REVENUE FUNDS - GRANT FUNDS

	C.D.B.G. Fund #275	M.I.D.C. Fund #260	Total Grant Funds
FUND BALANCE AT JULY 1, 2025	\$0	\$0	\$0
REVENUES			
Property Taxes	0	0	0
Intergovernmental	358,837	669,442	1,028,279
Interest Income	50	2,000	2,050
Miscellaneous	115,000	22,034	137,034
Total Revenues	473,887	693,476	1,167,363
EXPENDITURES			
Appointed Council	0	604,251	604,251
Contractual Services	0	89,225	89,225
Land Acquisition, Capital Improvements and Other	473,887	0	473,887
Total Expenditures	473,887	693,476	1,167,363
Revenues over/(under) Expenditures	0	(0)	(0)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	0	(0)	(0)
FUND BALANCE AT JUNE 30, 2026	\$0	\$0	\$0
Percentage Change in Fund Balance			

BUDGET RESOLUTION FY 25-26 AMENDMENT
DEBT SERVICE FUNDS

21) That the FY 2025-26 Debt Service Funds Budgets be amended to the following estimated revenues and projected actual expenditures as reflected in the budget document submitted for FY 2026-27, as may be updated by the Finance Director:

	General Debt Service Fund #301	Total Debt Service Funds
FUND BALANCE AT JULY 1, 2025	\$708,852	\$708,852
REVENUES		
Interest Income	200	200
Special Assessments	0	0
Intergovernmental Revenues	50,000	50,000
Total Revenues	50,200	50,200
EXPENDITURES		
Bond Principal Payments	2,165,000	2,165,000
Interest and Fiscal Charges	1,189,398	1,189,398
Refunds	0	0
Miscellaneous	2,500	2,500
Total Expenditures	3,356,898	3,356,898
Revenues over/(under) Expenditures	(3,306,698)	(3,306,698)
OTHER FINANCING SOURCES AND USES		
Transfers In		
-General Fund	2,647,553	2,647,553
-CIP Fund	0	0
-Local Road Fund	0	0
-General Debt Fund	0	0
-Park Millage Fund	0	0
Total Transfers In	2,647,553	2,647,553
Total Other Financing Sources and Uses	2,647,553	2,647,553
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	(659,145)	(659,145)
FUND BALANCE AT JUNE 30, 2026	\$49,706	\$49,706
Percentage Change in Fund Balance	-92.99%	-92.99%

BUDGET RESOLUTION FY 25-26 AMENDMENT
CAPITAL PROJECT FUNDS

22) That the FY 2025-26 Capital Project Funds Budgets be amended to the following estimated revenues and projected actual expenditures as reflected in the budget document submitted for FY 2026-27, as may be updated by the Finance Director:

	Capital Improvement Fund #404	Community Center Renovations Fund #406	Total Capital Project Funds
FUND BALANCE AT JULY 1, 2025	\$13,560,239	\$178,283	\$13,738,522
REVENUES			
Grants	2,570,933	0	2,570,933
Interest Income	500,000	30,000	530,000
Miscellaneous	0	0	0
Total Revenues	3,070,933	30,000	3,100,933
EXPENDITURES			
Public Facilities	8,639,612	816,329	9,455,941
Drainage	6,659,993	0	6,659,993
Sidewalks	628,525	0	628,525
Equipment	7,243,264	0	7,243,264
Administration & Miscellaneous	0	300	300
Total Expenditures	23,171,395	816,629	23,988,024
Revenues over/(under)			
Expenditures	(20,100,462)	(786,629)	(20,887,091)
OTHER FINANCING SOURCES AND USES			
Transfer from General Fund	3,900,000	716,329	4,616,329
Transfer to Bond Fund	0	0	0
Proceeds from Bond Sale	6,515,000	0	6,515,000
Transfer from Local Road Fund	0	0	0
Total Other Financing Sources and Uses	10,415,000	716,329	11,131,329
Revenues and Other Financing Sources Over/(Under)			
Expenditures and Other Uses	(9,685,462)	(70,300)	(9,755,762)
FUND BALANCE AT JUNE 30, 2026	\$3,874,777	\$107,983	\$3,982,760
Percentage Change in Fund Balance	-71.43%	-39.43%	-71.01%

BUDGET RESOLUTION FY 25-26 AMENDMENT
COMPONENT UNIT FUNDS

23) That the FY 2025-26 Component Unit Funds Budgets be amended to the following estimated revenues and projected actual expenditures as reflected in the budget document submitted for FY 2026-27, as may be updated by the Finance Director:

	Corridor Improvement Authority Fund #245	Brownfield Redevelopment Authority Fund #243	Total Component Units
FUND BALANCE AT JULY 1, 2025	\$1,256,862	\$2,967,837	\$4,224,699
REVENUES			
Property Taxes	382,201	1,214,422	1,596,623
Intergovernmental	0	0	0
Interest Income	1,344	17,658	19,002
Total Revenues	383,545	1,232,080	1,615,625
EXPENDITURES			
Audit Fees	100	400	500
Marketing	0	0	0
Business Improvement Grant	96,000	0	96,000
Miscellaneous/Others	0	25,000	25,000
Consultants	0	0	0
Reimbursement to Developers	0	993,126	993,126
Total Expenditures	96,100	1,018,526	1,114,626
Revenues over/(under) Expenditures	287,445	213,553	500,999
OTHER FINANCING SOURCES AND USES			
Transfer to General Fund	0	(9,000)	(9,000)
Total Transfers Out	0	(9,000)	(9,000)
Total Other Financing Sources and Uses	0	(9,000)	(9,000)
Excess Revenues and Other Financing Sources over/(under) Expenditures and Other Uses	287,445	204,553	491,999
FUND BALANCE AT JUNE 30, 2026	\$1,544,307	\$3,172,391	\$4,716,698

WATER & SEWER FUND

MISSION STATEMENT:

Provide an uninterrupted supply of clean, safe and clear water to its customers in sufficient amount to meet their needs and demands throughout the entire year. Provide for the collection, treatment and proper discharge of domestic, commercial and industrial wastewater in accordance with the State of Michigan National Pollutants Discharge Elimination System (NPDES) Discharge Permit and United States Environmental Protection Agency regulations.

The Water and Sewer Fund accounts for the operational, capital and related debt service activity of water distribution and sanitary sewage collection systems in the City, which are supplied by the Great Lakes Water Authority (GLWA), and operated, maintained and administered by the Oakland County Water Resources Commission (WRC). The costs of providing utility services to the general public on a continuing basis are financed or recovered primarily through user charges and/or capital contributions.

On September 9, 2014, the City of Detroit, the Counties of Macomb, Oakland and Wayne, and the State of Michigan signed a Memorandum of Understanding (MOU) which paved the way for the formation of the Great Lakes Water Authority (GLWA) designed to leverage the assets of the Detroit-owned water and sewerage systems. The GLWA was approved on October 10, 2014. A six-person board was established for the GLWA, comprised of one member from each County, one from the State of Michigan and two from the City of Detroit.

On January 1, 2016 the GLWA assumed responsibility for the management, operations, and maintenance of the City of Detroit's water and sewer infrastructure supplying wholesale customers across the region, including the City of Farmington Hills. In exchange for the management of the utility systems, the GLWA will provide annual lease payments of \$50 million a year for 40 years to the City of Detroit. The City of Detroit will use these funds to overhaul its aging infrastructure. The lease also provides for a \$4.5 million Water Residential Assistance Program to help low-income customers of GLWA customer communities pay their water and sewer bills.

The Water and Sewer Funds distinguish between current and non-current assets and liabilities. The measure of Working Capital (i.e., current assets less current liabilities) reflects the relatively liquid portion of total Water and Sewer Fund capital, which constitutes a margin or buffer for meeting obligations. It is essential that the City maintain an adequate level of Working Capital in its Water and Sewer Funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness. Likewise, relevant laws and regulations look to appropriate levels of working capital for Water and Sewer Funds.

The Government Finance Officers Association (GFOA) recommends that under no circumstances should the target for working capital be less than forty-five (45) days' worth of annual operating expenses and other working capital needs of the utility funds. In order to arrive at a customized target amount of working capital for the City, we reviewed the following characteristics of the Water & Sewer Fund:

- Support from general government.
- Transfers out.
- Cash cycles.
- Customer concentration.
- Demand for services.
- Control over rates and revenues.
- Asset age and condition.
- Volatility of and Control over expenses.
- Management plans for working capital.
- Separate targets for operating and capital need.
- Debt position.

Based on a review of the above characteristics of the Water and Sewer Fund, we have targeted to have a Water and Sewer Fund Working Capital balance of no less than 25% of total expenses and transfers-out, exclusive of depreciation, a non-cash item. In this context, a target working capital balance equal to approximately one quarter of the fiscal year's cash based expenses provides a reasonable cushion to pay for ongoing expenses in the event of revenue shortfalls, or emergencies requiring unexpected outlays of cash. While a 25% working capital is sufficient to cover potential revenue shortfalls, it is not sufficient to cover planned capital improvements.

The WRC bills approximately 23,000 City water and sewer customers on a quarterly basis. There are approximately 456 miles of water main and over 5,100 fire hydrants in the City. There are approximately 330 miles of sanitary sewer main in the City.

With the exception of some interest earnings on City investments, virtually all other funding sources (revenue/capital contributions) are generated by WRC utility billings fee collections. Annually, water and sewer user fee rates for City customers are developed by the WRC, with input and assistance from City staff, and then subsequently recommended to the City Council for adoption.

With the exception of some City administrative, accounting and engineering labor costs, as well as utility contributions associated with City Road Projects, virtually all other funding uses (expenses/capital assets) are paid by the WRC.

FY 25-26 YEAR-END PROJECTION vs. FY 24-25 ACTUAL

- Total revenue is projected to increase by approximately \$3,608,246 or 10% from the previous year, primarily due to increases in Operating Revenue (Reserves)-Sewer, Operating Rate Revenue-Water, Operating Rate Revenue-Sewer and Operating Revenue (Misc)-Sewer.
- Total expenses (excluding purchases of capital assets) are projected to increase by approximately \$168,254 or 0.4% from the previous year, primarily due to an decrease in the cost of purchasing Water and Sewer from the GLWA, as well as an overall decrease in the overall operational and administrative costs.
- Revenue from capital contributions is unpredictable and unknown at this time.
- The impact from the above results in a projected decrease of \$1,801,083 in Working Capital to \$43,782,729 at June 30, 2026, which is 30% of total projected expenses and transfers-out (less depreciation) for FY 25-26. This is slightly above the Working Capital Minimum Target of 25% of Total Expenses plus Transfers-out, less Depreciation, it should be noted that the Working Capital is intended to provide for capital improvements and maintenance costs in addition to working capital minimums.

FY 26-27 PROPOSED FINANCIAL PLAN vs. FY 25-26 YEAR-END PROJECTION

- Total Revenue is projected to increase by approximately \$3,270,860 or 8.3% from the prior year.
- Total Expenses (excluding purchases of capital assets) are projected to increase by approximately \$1,120,800 or 2.9% from the prior year.
- Expenditures for Capital Assets are projected to be approximately \$12.3 million, which is an increase of \$5.4 million or 77.6% from the prior year. This is primarily due to the lower than typical sewer projects in the previous fiscal year which caused the Capital Asset Expenditures to appear artificially low.
- The impact from the above results in a projected \$4.5 million decrease in Working Capital to \$39.3 million at June 30, 2026, which is 26% of total projected expenses and transfers-out (less depreciation) for FY 26-27; This is slightly below the Working Capital Minimum Target of 25% of Total Expenses plus Transfers-out, less Depreciation, it should be noted that the Working Capital is intended to provide for capital improvements and maintenance costs in addition to working capital minimums.

WATER & SEWER FUND

	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Projected Budget	2027-28 Projected Budget
OPERATING REVENUES					
Sale of Water	17,806,643	18,649,058	18,801,340	19,948,390	21,188,470
Sewage Disposal Charges	16,117,450	16,879,951	19,371,800	21,495,610	24,705,690
Other Operating Revenue	394,750	330,725	1,294,840	1,294,840	1,294,840
TOTAL OPERATING REVENUES	34,318,843	35,859,734	39,467,980	42,738,840	47,189,000
OPERATING EXPENSES					
Cost of Water	10,732,189	9,571,715	10,786,630	11,218,100	11,666,820
Cost of Sewage Treatment	12,426,467	12,383,188	13,005,580	13,525,800	14,066,830
Other Operation and Maintenance	5,220,242	6,600,397	7,899,290	7,851,070	8,511,920
Billing and Administrative Cost	6,232,968	5,174,025	1,879,370	1,935,750	1,993,830
Depreciation	4,785,697	4,734,026	5,060,735	5,221,685	5,521,779
TOTAL OPERATING EXPENSES	39,397,563	38,463,351	38,631,605	39,752,405	41,761,179
OPERATING LOSS	(5,078,720)	(2,603,617)	836,375	2,986,435	5,427,821
NONOPERATING REVENUE (EXPENSES)					
Interest Income	1,444,246	2,354,915	486,805	496,541	506,472
Interest Expense	(570,808)	(641,251)	731,712	678,036	610,800
Debt Service Charge + Other	2,381,305	2,562,839	2,654,290	2,823,020	4,423,860
TOTAL NONOPERATING REVENUES (EXPENSES)	3,254,743	4,276,503	3,872,807	3,997,597	5,541,132
Income/(Loss) Before Capital Contributions	(1,823,977)	1,672,886	4,709,182	6,984,032	10,968,953
Tap-in Fees	104,885	64,450	100,000	100,000	100,000
Contributed Capital	178,300	155,000	500,000	500,000	500,000
Total Capital Contributions	283,185	219,450	600,000	600,000	600,000
CHANGE IN NET POSITION	(1,540,792)	1,892,336	5,309,182	7,584,032	11,568,953
NET POSITION - BEGINNING OF YEAR	144,298,770	142,757,978	144,650,314	149,959,496	157,543,529
NET POSITION - END OF YEAR	142,757,978	144,650,314	149,959,496	157,543,529	169,112,481
Capital Assets	(16,549,417)	(5,414,623)	(6,926,000)	(12,299,000)	(14,512,000)
Depreciation	4,785,697	4,734,026	5,060,735	5,221,685	5,521,779
Bond Proceeds	-	-	-	-	-
Current Portion of Long-term Debt	(2,295,810)	(2,287,483)	(5,245,000)	(5,028,050)	(4,088,060)
CHANGE IN WORKING CAPITAL	(15,600,322)	(1,075,744)	(1,801,083)	(4,521,333)	(1,509,328)
WORKING CAPITAL-BEGINNING	62,259,878	46,659,556	45,583,812	43,782,729	39,261,397
WORKING CAPITAL-ENDING	46,659,556	45,583,812	43,782,729	39,261,397	37,752,069

WATER & SEWER FUND**WATER MAINS**

Water Mains	TOTAL COST	CITY COST	MAINTENANCE COSTS	PROJECTED FUNDING &	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
Capital Improvement Long-Range Plan (through WRC)	1,065,000	1,065,000	NC	100% WRC	145,000	220,000	125,000	175,000	200,000	200,000	0
Westbrooke Manor Subdivision No. 2 No. 3 No. 4 Water Main Replacement	7,674,000	7,674,000	NC	100% City	7,674,000	0	0	0	0	0	0
Westbrooke Manor Sub No. 1 and Westbrooke Plaza Water Main Replacement	8,066,000	8,066,000	NC	100% City	0	8,066,000	0	0	0	0	0
Shiawasse Road Water Main, Middlebelt Road to Inkster Road	2,060,000	2,060,000	NC	100% City	0	2,060,000	0	0	0	0	0
Old Homestead Subdivision Water Main Replacement	6,164,000	6,164,000	NC	100% City	0	0	6,164,000	0	0	0	0
Section 36 Water Main Replacement	3,744,000	3,744,000	NC	100% City	0	0	0	3,744,000	0	0	0
M-5 Cross: Folsom/Freedom/9 Mile	882,000	882,000	NC	100% City	0	0	0	0	882,000	0	0
Woodbrook Subdivision Replacement	5,100,000	5,100,000	NC	100% City	0	0	0	0	5,100,000	0	0
Briarhill Subdivision Replacement	5,479,000	5,479,000	NC	100% City	0	0	0	0	0	5,479,000	0
Total Water Mains	40,234,000	40,234,000	NC	SYSTEM/GF = GE	7,819,000	10,346,000	6,289,000	3,919,000	6,182,000	5,679,000	0

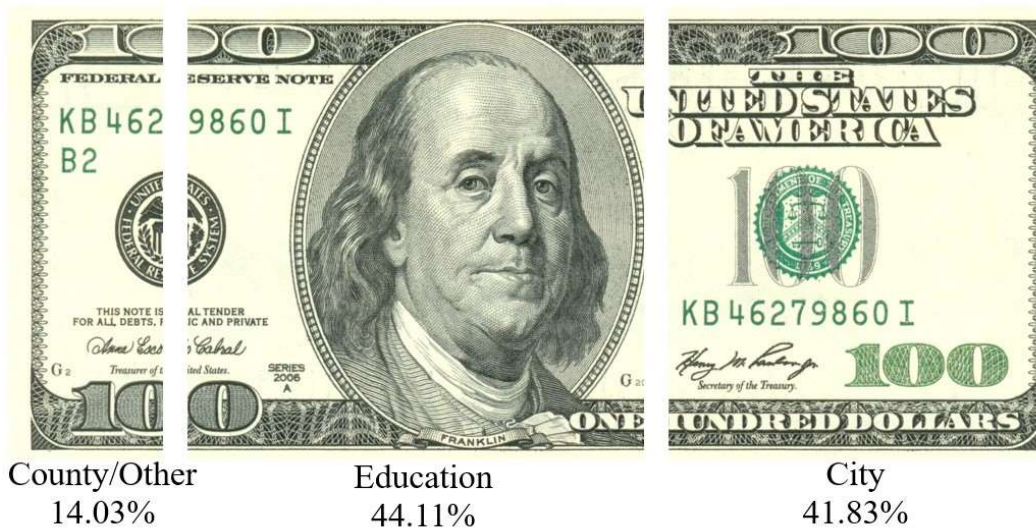
SANITARY SEWERS

Sanitary Sewers	TOTAL COST	CITY COST	MAINTENANCE COSTS	PROJECTED FUNDING &	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE
Annual Renewal Program (through WRC)	25,000,000	-	NC	100% SF	3,500,000	4,000,000	4,000,000	4,500,000	4,500,000	4,500,000	0
Collection System Improvement + Site/Facility Improvement Total (thru WRC)	1,644,000	-	NC	100% SF	280,000	46,000	130,000	688,000	250,000	250,000	0
Fats, Oils, and Grease (FOG) Prevention Program	900,000	-	NC	100% SF	100,000	120,000	140,000	160,000	180,000	200,000	0
12 Mile Road Sanitary Sewer Extension, Inkster to Hendonwood	600,000	-	NC	100% SF	600,000	0	0	0	0	0	0
Low Pressure Gravity Sanitary Sewer System	750,000	-	NC	100% PB	0	0	0	0	750,000	0	0
Total Sanitary Sewers	28,894,000	-	NC	SF = SEWER	4,480,000	4,166,000	4,270,000	5,348,000	5,680,000	4,950,000	0

YOUR 2025 TAX DOLLAR

Based on Principal Residence (Homestead) Rate

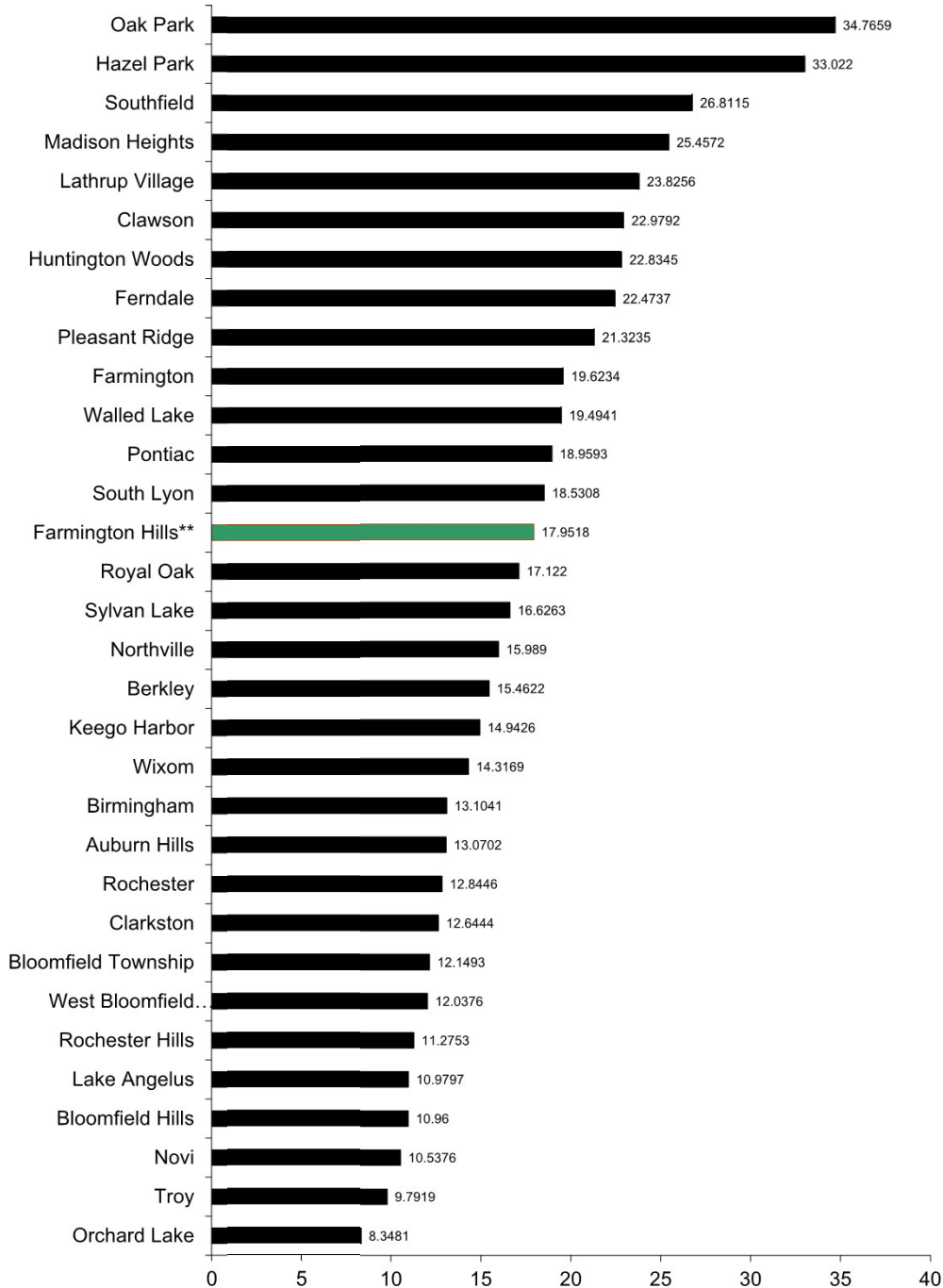
School District	County/Other	Education *	City
Farmington	14.03%	44.11%	41.83%
Walled Lake	15.35%	39.27%	45.38%
Clarenceville	15.27%	39.28%	45.45%



* Local Schools (including State support) + Oakland Intermediate Schools + Community College

2025 LOCAL UNIT TAX RATES

For all Cities and Major townships in Oakland County



2025 Tax Comparison For all Cities and Major Townships in Oakland

<u>Local Taxing Unit</u>	<u>2025 Millage</u>	<u>2025 Taxable Value</u>	<u>2025 City Taxes</u>
Orchard Lake	8.3481	518,825,200	4,331,205
Troy	9.7919	6,959,891,440	68,150,561
Novi	10.5376	5,222,777,180	55,035,537
Bloomfield Hills	10.9600	1,162,354,930	12,739,410
Lake Angelus	10.9797	111,595,450	1,225,285
Rochester Hills	11.2753	4,960,527,374	55,931,434
West Bloomfield Township	12.0376	5,116,367,844	61,588,790
Bloomfield Township	12.1493	5,397,889,135	65,580,574
Clarkston	12.6444	63,864,270	807,525
Rochester	12.8446	1,069,101,180	13,732,177
Auburn Hills	13.0702	2,223,664,670	29,063,742
Birmingham	13.1041	3,682,520,940	48,256,123
Wixom	14.3169	1,104,240,220	15,809,297
Keego Harbor	14.9426	145,975,020	2,181,246
Berkley	15.4622	866,314,650	13,395,130
Northville	15.9890	233,356,905	3,731,144
Sylvan Lake	16.6263	139,696,230	2,322,631
Royal Oak	17.1220	4,090,494,150	70,037,441
Farmington Hills**	17.9518	4,716,004,380	84,660,767
South Lyon	18.5308	570,538,940	10,572,543
Pontiac	18.9593	1,366,689,640	25,911,479
Walled Lake	19.4941	313,071,330	6,103,044
Farmington	19.6234	487,377,200	9,563,998
Pleasant Ridge	21.3235	221,877,590	4,731,207
Ferndale	22.4737	1,002,105,840	22,521,026
Huntington Woods	22.8345	497,970,740	11,370,913
Clawson	22.9792	537,861,560	12,359,628
Lathrup Village	23.8256	197,065,790	4,695,211
Madison Heights	25.4572	1,173,743,040	29,880,211
Southfield	26.8115	3,238,559,470	86,830,637
Hazel Park	33.0220	372,159,250	12,289,443
Oak Park	34.7659	770,294,705	26,779,989

* Includes the local library millage

** Less Senior Housing

Source: **Original Taxable Value** from Oakland County Equalization Department

CITY PROPERTY TAX RATE, LEVY & COLLECTIONS

<u>Millage Type</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Operations	5.8911	6.1549	6.1956	5.6431	5.5514
Capital	1.5978	1.7168	1.6695	2.0285	1.8109
Debt	0.4671	0.4434	0.3892	0.5216	0.7383
Total Charter	7.9560	8.3151	8.2543	8.1932	8.1006
Refuse	0.7169	0.7359	0.7608	0.7454	0.7530
Econ. Develop.	0.0160	0.0156	0.0151	0.0144	0.0139
Parks	0.4859	0.4817	0.4781	0.4745	0.4691
Roads	1.9908	1.9738	1.9593	4.6744	4.6215
Public Safety	3.1617	3.1348	3.1118	3.0886	3.0536
Total City Millage	14.3273	14.6569	14.5794	17.1905	17.0117
Taxable Value*	\$3,125,760,110	\$3,208,788,930	\$3,316,996,180	\$3,460,236,390	\$3,597,598,090
Tax Levy	\$44,783,703	\$47,030,898	\$48,359,814	\$59,483,194	\$61,201,259
Tax Collections**	\$43,893,096	\$45,999,617	\$47,389,469	\$58,164,762	\$59,930,627
Percent Collected***	98.01%	97.81%	97.99%	97.78%	97.92%

<u>Millage Type</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operations	5.4072	5.2909	5.2909	5.2684	5.2512
Capital	2.0147	1.9714	1.9714	2.0550	1.9566
Debt	0.6017	0.5887	0.5887	0.5001	0.5842
Total Charter	8.0236	7.8510	7.8510	7.8235	7.7920
Refuse	0.7530	0.7333	0.6842	0.6452	0.6620
Econ. Develop.	0.0134	0.0125	0.0118	0.0110	0.0106
Parks	0.4646	0.4546	0.4546	0.4530	0.4511
Roads	4.5775	4.4790	4.4790	4.4632	4.5878
Public Safety	3.0245	3.0389	3.0389	3.0281	3.0159
Total City Millage	16.8566	16.5693	16.5195	16.4240	16.5194
Taxable Value*	\$3,730,452,020	\$3,977,078,890	\$4,223,626,407	\$4,510,013,640	\$4,716,004,380
Tax Levy	\$62,882,738	\$65,897,413	\$69,772,196	\$74,072,464	\$77,905,686
Tax Collections**	\$61,655,664	\$64,700,396	\$68,601,130	\$73,144,192	#VALUE!
Percent Collected***	98.05%	98.18%	98.32%	98.75%	#VALUE!

* From the Original Ad valorem Tax Roll less Renaissance Zone.

** From the Adjusted Ad valorem Tax Roll. Exclusive of non-City Taxes collected for the Brownfield Redevelopment Authority.

*** Collections through February each year. 100% of the delinquent real property taxes are remitted to the City from the County's Delinquent Tax Fund by the end of each fiscal year.

HISTORICAL REAL PROPERTY TAX RATES FOR ALL TAXING UNITS BY TAX YEAR

Farmington School District						
<u>Millage Type</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
City	12.3806	14.3908	14.3273	14.6569	14.5794	17.1905
Local Schools P.R.E.	11.7472	12.4418	12.1482	11.4268	11.3026	10.8634
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Oakland Community College	1.5844	1.5819	1.5707	1.5555	1.5431	1.5303
Intermediate Schools	3.3690	3.3633	3.3398	3.3079	3.2813	3.2539
County	4.6461	4.5456	4.4938	4.4908	4.4878	4.4846
Library	1.5856	1.5856	1.5781	1.5644	1.5517	1.5393
Transit Authority	1.0000	0.9998	0.9941	0.9863	1.0000	0.9927
Zoo	0.1000	0.0998	0.0990	0.0980	0.0982	0.0973
Art Institute	0.2000	0.1996	0.1981	0.1961	0.1945	0.1929
Total P.R.E. Millage	42.6129	45.2082	44.7491	44.2827	44.0386	46.1449
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	60.6129	63.2082	62.7491	62.2827	62.0386	64.1449

Walled Lake School District						
<u>Millage Type</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
City	12.3806	14.3908	14.3273	14.6569	14.5794	17.1905
Local Schools P.R.E.	7.6843	7.2841	7.0150	6.9458	6.7968	6.2300
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Oakland Community College	1.5844	1.5819	1.5707	1.5555	1.5431	1.5303
Intermediate Schools	3.3690	3.3633	3.3398	3.3079	3.2813	3.2539
County	4.6461	4.5456	4.4938	4.4908	4.4878	4.4846
Library	1.5856	1.5856	1.5781	1.5644	1.5517	1.5393
Transit Authority	1.0000	0.9998	0.9941	0.9863	1.0000	0.9927
Zoo	0.1000	0.0998	0.0990	0.0980	0.0982	0.0973
Art Institute	0.2000	0.1996	0.1981	0.1961	0.1945	0.1929
Total P.R.E. Millage	38.5500	40.0505	39.6159	39.8017	39.5328	41.5115
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	56.5500	58.0505	57.6159	57.8017	57.5328	59.5115

Clarenceville School District						
<u>Millage Type</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
City	12.3806	14.3908	14.3273	14.6569	14.5794	17.1905
Local Schools P.R.E.	4.5000	4.5000	4.5000	4.5000	4.4626	4.3831
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Schoolcraft College	1.7967	1.7967	1.7880	1.7766	1.7662	2.2516
Intermediate Schools	3.3690	3.3633	3.3398	3.3079	3.2813	3.2539
County	4.6461	4.5456	4.4938	4.4908	4.4878	4.4846
Library	1.5856	1.5856	1.5781	1.5644	1.5517	1.5393
Transit Authority	1.0000	0.9998	0.9941	0.9863	1.0000	0.9927
Zoo	0.1000	0.0998	0.0990	0.0980	0.0982	0.0973
Art Institute	0.2000	0.1996	0.1981	0.1961	0.1945	0.1929
Total P.R.E. Millage	35.5780	37.4812	37.3182	37.5770	37.4217	40.3859
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	53.5780	55.4812	55.3182	55.5770	55.4217	58.3859

HISTORICAL REAL PROPERTY TAX RATES FOR ALL TAXING UNITS BY TAX YEAR

<u>Farmington School District</u>						
<u>Millage Type</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
City	17.0117	16.8566	16.5693	16.5195	16.4240	16.4902
Local Schools P.R.E.	10.4451	9.4482	8.9067	8.7764	8.4029	8.3039
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Oakland Community College	1.5184	1.5057	1.4891	1.4891	1.4836	1.4747
Intermediate Schools	3.2280	3.2012	3.1658	3.1658	3.1541	3.1349
County	4.5804	4.5691	4.5187	4.5187	4.8101	4.7812
Library	1.5209	1.5062	1.4742	1.4742	1.4688	1.4616
Transit Authority	0.9851	0.9765	0.9500	0.9500	0.9464	0.9407
Zoo	0.0965	0.0956	0.0945	0.0945	0.0941	0.0935
Art Institute	0.1913	0.1897	0.1945	0.1945	0.1937	0.1925
Total P.R.E. Millage	45.5774	44.3488	43.3628	43.1827	42.9777	42.8732
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	63.5774	62.3488	61.3628	61.1827	60.9777	60.8732

<u>Walled Lake School District</u>						
<u>Millage Type</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
City	17.0117	16.8566	16.5693	16.5195	16.4240	16.4902
Local Schools P.R.E.	6.1582	6.0742	4.5969	4.6300	4.5481	4.8875
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Oakland Community College	1.5184	1.5057	1.4891	1.4891	1.4836	1.4747
Intermediate Schools	3.2280	3.2012	3.1658	3.1658	3.1541	3.1349
County	4.5804	4.5691	4.5187	4.5187	4.8101	4.7812
Library	1.5209	1.5062	1.4742	1.4742	1.4688	1.4616
Transit Authority	0.9851	0.9765	0.9500	0.9500	0.9464	0.9407
Zoo	0.0965	0.0956	0.0945	0.0945	0.0941	0.0935
Art Institute	0.1913	0.1897	0.1945	0.1945	0.1937	0.1925
Total P.R.E. Millage	41.2905	40.9748	39.0530	39.0363	39.1229	39.4568
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	59.2905	58.9748	57.0530	57.0363	57.1229	57.4568

<u>Clarenceville School District</u>						
<u>Millage Type</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
City	17.0117	16.8566	16.5693	16.5195	16.4240	16.4902
Local Schools P.R.E.	4.3261	4.2940	4.2257	4.2257	4.1809	4.1278
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Schoolcraft College	2.2877	2.2700	2.2700	2.2700	2.2700	2.2700
Intermediate Schools	3.2280	3.2012	3.1658	3.1658	3.1541	3.1349
County	4.5804	4.5691	4.5187	4.5187	4.8101	4.7812
Library	1.5209	1.5062	1.4742	1.4742	1.4688	1.4616
Transit Authority	0.9851	0.9765	0.9500	0.9500	0.9464	0.9407
Zoo	0.0965	0.0956	0.0945	0.0945	0.0941	0.0935
Art Institute	0.1913	0.1897	0.1945	0.1945	0.1937	0.1925
Total P.R.E. Millage	40.2277	39.9589	39.4627	39.4129	39.5421	39.4924
Local Schools Non-P.R.E.	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
Total Non-P.R.E. Millage	58.2277	57.9589	57.4627	57.4129	57.5421	57.4924

RETIREMENT SYSTEM & RETIREE HEALTHCARE PLAN FUNDING PROGRESS

CITY OF FARMINGTON HILLS EMPLOYEES' RETIREMENT SYSTEM

Actuarial Valuation	Actuarial Value of	Actuarial Accrued Liability	Unfunded AAL	Funded Ratio	*Future Annual Contribution	Active Members	Benefit Receipients
<u>Date</u>	<u>Assets</u>	<u>(AAL)</u>	<u>(UAAL)</u>				
6/30/10	\$122,384,733	\$149,204,540	\$26,819,807	82.0%	\$4,482,745	327	229
6/30/11	\$126,993,894	\$152,271,739	\$25,277,845	83.4%	\$4,302,129	318	230
6/30/12	\$127,759,371	\$157,810,232	\$30,050,861	81.0%	\$4,557,473	301	244
6/30/13	\$135,447,393	\$163,515,916	\$28,068,523	82.8%	\$4,882,377	299	265
6/30/14	\$142,635,461	\$168,555,933	\$25,920,472	84.6%	\$4,710,931	288	279
6/30/15	\$148,299,323	\$171,958,385	\$23,659,062	86.2%	\$4,710,485	283	283
6/30/16	\$150,257,018	\$179,218,630	\$28,961,612	83.8%	\$5,370,490	277	293
6/30/17	\$155,325,541	\$185,538,016	\$30,212,475	83.7%	\$5,577,463	269	307
6/30/18	\$159,892,090	\$192,830,969	\$32,938,879	82.9%	\$5,927,589	259	318
6/30/19	\$160,957,615	\$210,577,317	\$49,619,702	76.4%	\$5,762,354	260	333
6/30/20	\$161,481,646	\$216,876,439	\$55,394,793	74.5%	\$7,180,321	247	347
6/30/21	\$170,359,640	\$223,098,304	\$52,738,664	76.0%	\$6,994,976	241	362
6/30/22	\$172,178,208	\$229,954,084	\$57,775,876	74.9%	\$7,507,962	228	370
6/30/23	\$177,832,827	\$244,009,722	\$66,176,895	72.9%	\$9,790,205	393	387
6/30/24	\$180,917,546	\$259,840,430	\$78,922,884	69.6%	\$11,726,684	402	410
6/30/25	\$191,391,814	\$272,991,773	\$81,599,959	70.1%	\$12,550,898	412	420

Note: The above data includes the 47th District Court.

* Annual Contribution to be made in the 2nd subsequent fiscal year from the Valuation Date.

CITY OF FARMINGTON HILLS POST-RETIREMENT HEALTHCARE FINANCE FUND

Actuarial Valuation	Actuarial Value of	Actuarial Accrued Liability	Unfunded AAL	Funded Ratio	**Future Annual Contribution	Covered Members	Covered Benefit Receipients
<u>Date</u>	<u>Assets</u>	<u>(AAL)</u>	<u>(UAAL)</u>				
6/30/10	\$44,004,631	\$74,937,594	\$30,932,963	58.7%	\$3,311,150	323	121
6/30/10*	\$44,004,631	\$72,230,135	\$28,225,504	60.9%	\$3,375,239	323	169
6/30/12	\$50,982,851	\$69,722,666	\$18,739,815	73.1%	\$4,292,810	292	177
6/30/13	\$51,000,000	\$69,700,000	\$18,700,000	73.2%	\$2,890,875	292	177
6/30/14	\$62,830,994	\$71,356,286	\$8,525,292	88.1%	\$1,808,068	255	203
6/30/15	\$0	\$71,356,286	\$71,356,286	0.0%	\$1,794,724	255	203
6/30/16	\$71,438,401	\$71,198,513	(\$239,888)	100.3%	\$776,762	233	214
6/30/17	\$73,176,327	\$71,198,513	(\$1,977,814)	102.8%	\$767,528	233	214
6/30/18	\$77,153,010	\$77,551,254	\$398,244	102.0%	\$559,360	204	235
6/30/19	\$79,006,858	\$80,445,593	\$1,438,735	98.2%	\$540,667	190	245
6/30/20	\$82,722,745	\$76,657,758	(\$6,064,987)	108.0%	\$307,862	176	254
6/30/21	\$82,722,745	\$76,657,758	(\$6,064,987)	108.0%	\$285,085	167	275
6/30/22	\$91,388,986	\$80,257,212	(\$11,131,774)	113.9%	\$274,586	136	273
6/30/23	\$94,034,895	\$81,040,098	(\$12,994,797)	116.0%	\$245,972	393	289
6/30/24	\$94,034,895	\$81,040,098	(\$12,994,797)	113.0%	\$238,441	402	316
6/30/25	\$102,873,730	\$92,328,372	(\$10,545,358)	111.0%	\$263,317	412	319

Note: The above data includes the 47th District Court.

* Revised the 2010 valuation using revised assumptions, as of June 30, 2011.

** Annual Contribution made in the 2nd subsequent fiscal year from the Valuation Date.

COMMUNITY DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Number of Households</u>	<u>School Enrollment</u>	<u>Annual Average Unemployment Rate</u>
2016-17	81,412	34,963	9,653	5.1
2017-18	81,803	34,910	9,610	3.9
2018-19	81,129	34,185	9,456	4.1
2019-20	81,093	34,646	9,327	3.8
2020-21	80,612	33,957	9,031	16.3
2021-22	83,986	34,803	8,976	4.2
2022-23	83,292	35,886	9,082	3.5
2023-24	83,986	33,972	9,041	3.8
2024-25	83,316	33,972	9,154	4.1
2025-26	84,173	34,050	9,110	3.8

2026 TOP TWENTY PRINCIPAL TAXPAYERS

<u>COMPANY NAME</u>	<u>PRODUCT / SERVICE</u>	<u>REAL TAXABLE VALUATION</u>	<u>PERSONAL TAXABLE VALUATION</u>	<u>TOTAL TAXABLE VALUATION</u>	<u>PERCENT OF TOTAL CITY VALUATION</u>
Oakland Management Co.	Property management	83,514,140	238,520	83,752,660	1.71
Detroit Edison	Public utility	1,077,320	54,475,870	55,553,190	1.13
Consumers Energy	Public utility	219,000	41,614,930	41,833,930	0.85
Meadows at Hunters Ridge LLC	Apartment complex	38,509,570	-	38,509,570	0.78
Edward Rose	Property management	36,761,360	-	36,761,360	0.75
Independence Green Apts.	Apartment complex	31,231,940	-	31,231,940	0.64
FH Corporate Investors (Kojaian)	Property management	30,515,820	-	30,515,820	0.62
Green Hill Apartments	Apartment complex	23,057,440	359,540	23,416,980	0.48
Nissan Corp.	Automotive research & developme	21,603,780	359,540	21,963,320	0.45
The Meadows at FH	Apartment complex	18,773,100	-	18,773,100	0.38
Real Michigan Five LLC	Property management	17,628,600	939,100	18,567,700	0.38
LREH	Property management	16,273,780	-	16,273,780	0.33
Finsilver Friedman	Office Complexes	14,452,800	173,890	14,626,690	0.30
Lithia Real Estate, Inc	Property management	11,542,900	2,941,590	14,484,490	0.30
FMF Ascent Campus LLC	Apartments	13,386,840	-	13,386,840	0.27
Robert Bosch Corp	Automotive research & developme	13,276,630	110	13,276,740	0.27
Farmington Hills Owners LLC	Apartment Complex	12,456,470	-	12,456,470	0.25
Arie Liebowitz/Lion Investment	Property management	12,289,570	-	12,289,570	0.25
Fenton Mgmt Co	Apartments	11,325,070	-	11,325,070	0.23
Hunters Square Development, LLC	Property management	11,171,920	-	11,171,920	0.23

419,068,050	\$	101,103,090	\$	520,171,140	10.60%
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GLOSSARY OF TERMS

ACCRUAL BASIS The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY The budgetary expenditure level adopted in the Budget Resolution. An activity is generally a department organization for budgetary purposes. An activity is further broken down into object classes of expenditures: Personal Services, Operating Supplies, Professional & Contractual and Capital Outlay. These are defined within this Glossary.

AD VALOREM TAXES Commonly referred to as property taxes. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

APPROPRIATION A legal authorization to incur obligations and to make expenditures for specific purposes.

APPROVED BUDGET The revenue and expenditure plan for the City for the fiscal year as reviewed and formally adopted by City Council Budget Resolution.

ASSESSED VALUATION The value placed upon property equal to 50% of fair market value, as required by State law.

ASSETS Resources owned or held by a government that have monetary value.

AUDIT Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the city's financial statements present fairly the city's financial position and results of operations in conformity with generally accepted accounting principles. It is customary that a Management Letter be issued.

BALANCED BUDGET A budget in which estimated revenues are equal to or greater than estimated expenditures.

BOND A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date, the maturity date. Bonds are primarily used to finance capital projects.

BUDGET A plan of financial activity for a specified period of time, indicating all planned revenues and expenses for the budget period.

BUDGET AMENDMENT Adjustment made to the budget during the fiscal year by the City Council to properly account for unanticipated changes which occur in revenues and/or expenditures and for program initiatives approved during the fiscal year. The adjustment is made by formally amending the approved budget.

BUDGET CALENDAR The schedule of key dates a government follows in the preparations and adoption of the budget.

BUDGET POLICIES General and specific guidelines that govern financial plan preparation and administration.

BUDGET RESOLUTION The formal Resolution by which the City Council adopts the recommended budget and establishes the millage rate for taxation of property during the budget year.

CAPITAL BUDGET The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

CAPITAL EXPENDITURE Expenditures relating to the purchase of equipment, facility modifications, land or other fixed assets. To be categorized as a capital outlay item (fixed asset), the purchase must have a value of at least \$1,000 and a useful life of more than one fiscal year. If an item is \$25,000 or more, it is budgeted out of the Capital Improvement Fund.

CAPITAL IMPROVEMENT PLAN (CIP) A six (6) year plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term plans.

COMMUNITY DEVELOPMENT BLOCK PROGRAM - CDBG A program of the U.S. Department of Housing and Urban Development designed to benefit low and moderate-income persons by providing revitalization and human services to communities.

COMPONENT UNIT Legally separate entities for which the City is financially accountable.

DEBT SERVICE Expenditures relating to the retirement of long-term debt principal and interest.

DEBT SERVICE FUNDS Used to account for the payment of general long-term debt principal and interest. Budgeted Debt Service Funds are General Debt Service Fund, Building Authority, and Special Assessments.

EFFICIENCY INDICATORS Quantifies the relationship between input and output.

ENTERPRISE FUNDS Used to account for operations financed and operated in a manner similar to private business enterprises. An Enterprise Fund is established when the intention is that the costs of providing goods or services is financed or recovered primarily through user charges.

EXPENDITURES Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FIDUCIARY FUND Activities carried out for the benefit of individuals and other agencies outside the government such as employee groups, members of the public, and other governments.

FISCAL YEAR A twelve-month period designated as the operating year for an entity. The fiscal year for the City is July 1 through June 30.

FTE (Full Time Equivalent) represents part-time employee hours divided by 2080.

FUND An independent fiscal entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are categorized for budgeting purposes as General, Special Revenue, Debt Service, Capital Project, and Component Unit. Funds are defined in the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan.

FUND BALANCE An accumulated excess of revenues over expenditures segregated by fund. Exception: Proprietary Funds (Enterprise, Internal Service) are accounted for in the same manner as private businesses and record retained earnings as opposed to fund balances. The budgets for these funds are prepared on a net working capital basis, which equates to fund balances.

FUND BALANCE, AVAILABLE (UNASSIGNED) The funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

GENERAL FUND The fund used to account for all financial transactions except those required to be accounted for in another fund.

GOAL A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) A private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

GOVERNMENTAL FUND Used to account for activities primarily supported by taxes, grants, and similar revenue sources.

GRANTS Contributions by a government or other organization to support a particular function. Grants may be classified as either operational or capital.

HEADLEE ROLLBACK Refers to the 1978 passage of the Headlee Amendment to Michigan's Constitution. Headlee requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation.

INTERFUND TRANSFERS Budgeted allocations of the resources of one fund transferred to another fund. This is typical for those funds which do not receive sufficient revenues to pay for necessary expenditures incurred in their operations. Transfers are also made from certain operating funds to debt retirement funds to retire debt related to the operations of the transferring fund.

INFRASTRUCTURE The basic physical framework or foundation of the City, referring to its buildings, roads, bridges, sidewalks, water system and sewer systems.

MAJOR FUND Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

MILL A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

MILLAGE The total tax obligation per \$1,000 of assessed valuation of property.

MODIFIED ACCRUAL BASIS The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET WORKING CAPITAL The excess of cash, accounts receivable and inventory over accounts payable and other short-term liabilities. See Fund Balance.

OPERATING SUPPLIES Expenditures relating to the purchase of expendable items utilized in service delivery such as office supplies, gas and oil and parts and repair items.

ORGANIZATION CHART A chart representing the authority, responsibility and relationships of departmental entities within the City organization.

PERFORMANCE INDICATORS The measurement of how a program is accomplishing its mission through the delivery of products or service.

PERFORMANCE OBJECTIVES The desired output oriented accomplishments that can be measured within a given time period.

PROFESSIONAL & CONTRACTUAL Expenditures relating to services rendered to the City of external providers of legal services, auditing and architectural services, as well as other private contractors providing telephone service, utilities, insurance and printing.

PROPOSAL "A" A State Constitutional Amendment approved by the electorate in 1994 that limits increases in Taxable Value of individual parcels to the Consumer Price Index or 5%, whichever is lower. This applies to all parcels that do not transfer ownership. Properties that change ownership or where new additions or construction takes place can be assessed at 50% of Fair Market Value.

RECOMMENDED BUDGET The City's revenue and expenditure plan for the fiscal year as prepared and recommended by the City Manager for consideration by City Council.

RETAINED EARNINGS An accumulated excess of revenues over expenditures for proprietary funds (Enterprise, Internal Service) equates to fund balance for governmental funds.

REVENUES Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues.

SPECIAL ASSESSMENT DISTRICT (SAD) A method of financing public improvements by distributing the cost of a project to those properties realizing a direct benefit. Types of projects most often financed through Special Assessments include sanitary sewers, water mains, road construction and reconstruction and sidewalk construction.

SPECIAL REVENUE FUNDS Used to account for the proceeds of specific revenue sources or to finance specified activities in accordance with statutory or administrative requirements. Budgeted special revenue funds are Major Roads, Local Roads, Senior Center, Community Development Block Grant, Parks Capital Development, Capital Improvement Fund, Revolving Special Assessment, Nutrition and Police Forfeiture Fund.

STATE EQUALIZED VALUE (SEV) The assessed valuation of property in the City as determined by the City Assessor subject to review by higher levels of government to assure that it equals 50% of fair market value, as required by State law.

TAXABLE VALUE In March 1994, the electorate of the State of Michigan approved Proposal A, which added new terminology to property tax administration. This terminology was "Taxable Value." Taxable Value is the State Equalized Value at December 31, 1994, adjusted for changes in fair market value, the cost of living index or 5%, whichever provides the lower Taxable Value for calculation of taxes.

TAX BASE The total value of taxable property in the City.

TRANSFERS OUT See Interfund Transfers.

TRUST AND AGENCY FUNDS Used to account for assets held by the City as trustee.