

# **City of Warren, Michigan**

## **BUDGET**

### **AS ADOPTED BY COUNCIL**



**FISCAL YEAR**

July 1, 2026 through June 30, 2027

# City of Warren



LORI M. STONE  
MAYOR

ONE CITY SQUARE  
WARREN, MICHIGAN 48093

## ADMINISTRATION

City of Warren was incorporated January 1, 1957, under Act 279, P.A. 1909, as amended (Home Rule Act). The 2020 population per Federal Census, 139,387

City is administered by a Mayor, a Council of seven members, Treasurer and Clerk, all of whom are elected for four-year terms.

## PRESENT ELECTIVE OFFICERS (Terms expire November 12, 2027)

### MAYOR

LORI M. STONE

### COUNCIL

ANGELA ROGENSUES, President  
JONATHAN LAFFERTY

MINDY MOORE, Secretary  
DAVE DWYER, Asst. Secretary – Mayor Pro Tem  
MELODY MAGEE, Vice President

HENRY NEWNAN  
GARY BOIKE

**TREASURER**  
LORIE BARNWELL

**CITY CLERK**  
SONJA BUFFA

## DEPARTMENT HEADS (Appointed Officials)

DAVID MUZZARELLI, Public Services Director  
CLARISSA CAYTON, Communications Director  
WILBURT MCADAMS, Fire Commissioner  
THOMAS BOMMARITO, DDA Director

ERIC HAWKINS, Police Commissioner  
JARED GAJOS, Human Resources Director  
JASON SPILLER, Recreation Director

RONALD F. WUERTH, Planning Director  
RICHARD FOX, City Controller  
MARY MICHAELS, Acting City Attorney  
MARIA MCCARVILLE, Library Director

Prepared By:  
KRISTINA BATTLE, Budget Director

## City Seal

The inscription "City of Warren, Michigan -Seal-" encompasses the circular seal. The hand holding a sheaf of wheat at the bottom represents the agricultural heritage of the community. The residential dwelling on the lower left hand side represents the residential character of the community. A factory on the right side represents commerce and industry. A hand holding a rocket on the upper left side represents national defense technology. The heads of a young man and young woman in center at the top represent the youth of the City.



- TABLE OF CONTENTS –

	<u>Page Number</u>
Summary of City Council Adjustments to Mayor’s Recommended Budget .....	I-III
Proposed Budget Message .....	IV-X
General Appropriations Resolution .....	XI-XXIII
 <u>INTRODUCTION SECTION</u>	
Budgetary Data .....	1-2
Budget Calendar and Organization Chart .....	3-4
City Goals & Objectives .....	5-6
Financial Policies & Strategies .....	7-8
 <u>ALL FUNDS SUMMARY</u>	
Financial Organization Chart .....	9
All Funds Financial Summary .....	10-13
 <u>GENERAL FUND SUMMARY INFORMATION</u>	
General Fund Summary .....	14
General Fund Revenues and Assumptions .....	15-24
Revenue and Appropriation Comparison .....	25-28
General Fund Appropriations .....	29-30
Budget Data by Major Components .....	31-33
Full Time Personnel Trends .....	34-35
Data Comparison of Fiscal 2026 to Fiscal 2027 .....	36-37
 <u>GENERAL FUND DEPARTMENTAL EXPENDITURES</u>	
<u>General Government:</u>	
Council .....	38-40
District Court .....	41-44
Mayor .....	45-47
Clerk .....	48-51
Treasurer .....	52-55
Controller .....	56-59
Information Systems .....	60-63
Legal .....	64-67
Assessing .....	68-71
Human Resources .....	72-75
Department of Property Maintenance Inspection .....	76-79
Community and Economic Development .....	80-82
Administration Unallocated Expense .....	83-84

- TABLE OF CONTENTS -

<u>GENERAL FUND DEPARTMENTAL EXPENDITURES (Continued)</u>	<u>Page Number</u>
<u>Commissions:</u>	
Police and Fire Civil Service .....	85-87
Zoning Board of Appeals .....	88-89
Beautification Commission .....	90-91
Cultural Commission .....	92-93
Crime Commission .....	94-95
Historical Commission .....	96-97
Employees Retirement Commission .....	98-101
Police and Fire Retirement Commission .....	102-105
Historic District Commission .....	106-107
Senior Health Care Services .....	108-109
Council of Commissions .....	110-111
Animal Welfare Commission .....	112-113
Veterans Advisory and Memorial Commission.....	114-115
 <u>Public Safety:</u>	
Fire Department .....	116-120
Police Department .....	121-125
Animal Control .....	126-129
Civil Defense .....	130-133
 <u>Public Services:</u>	
Director .....	134-136
Engineering and Inspections .....	137-140
Building Inspections Division .....	141-144
DPW Garage Division .....	145-148
Building Maintenance Division .....	149-152
Street Lighting .....	153-154
 <u>Planning:</u> .....	 155-158

- TABLE OF CONTENTS -

<u>SPECIAL REVENUE FUNDS:</u>	<u>Page Number</u>
Michigan Transportation Funds .....	159-175
Library Special Revenue Fund .....	176-181
Recreation Special Revenue Fund .....	182-188
Communications Special Revenue Fund .....	189-193
Sanitation Special Revenue Fund .....	194-199
Rental Ordinance Fund .....	200-203
Vice Crime Confiscation Fund .....	204-205
Drug Forfeiture Fund .....	206-207
Act 302 Police Training Fund .....	208-209
Downtown Development Authority Operating Fund .....	210-213
2011 Local Street Road Repair & Replacement Fund .....	214-216
Indigent Defense Grant Fund .....	217-218
Tax Increment Finance Authority .....	219-220
Brownfield Authority .....	221-222
Opioid Settlement .....	223-224
Home Down Payment Assistance and Qualified Home Repair.....	225-226
 <u>ENTERPRISE FUNDS:</u>	
Senior Citizens Housing Fund - Stilwell Manor .....	227-231
Senior Citizens Housing Fund - Coach Manor .....	232-235
Water and Sewer System .....	236-242
 <u>CAPITAL PROJECT FUNDS:</u>	
37 <sup>th</sup> District Court Building Renovation Fund .....	243-244
 <u>DEBT FUNDS:</u>	
Chapter 20 and 21 Drains .....	245-246
Michigan Transportation Debt .....	247-252
Capital Improvement Debt – MTF.....	253-256
Capital Improvement Debt – General Obligation.....	257-260
Downtown Development Authority Debt .....	261-266
 <u>SUPPLEMENTAL INFORMATION:</u>	
Capital Outlays .....	267-275
Financial & Demographic Data .....	276-284
Glossary of Terms .....	285-287



**CITY CONTROLLER'S OFFICE**

ONE CITY SQUARE, SUITE 425  
WARREN, MI 48093-5289  
(586) 574-4600  
FAX (586) 574-4614  
[www.cityofwarren.org](http://www.cityofwarren.org)

May 13, 2026

Honorable Mayor and  
Members of the Warren City Council

Dear Mayor and Council Members,

The City Council Adopted Budget reflects changes made to the Mayor's Recommended Budget as presented on April 13, 2026, and is now the final Fiscal 2027 Annual Budget for the City of Warren. The adopted budget includes modifications made by City Council and approved by resolution on May 12, 2026.

The adoption of the Budget by the City Council has followed the legally required public hearings prescribed by State law and City Charter. City Council reviewed the Budget during three budget sessions and the Charter required public hearing. The Appropriations Resolution is the City's legislative vehicle for appropriations and sets the legal expenditures by budgetary center and may not be changed, except with City Council approval, as provided by the State Budget Act.

With the adoption of this budget, the property tax levy for all services will be 27.1075 mills (\$27.1075 of taxes for every \$1,000 of taxable valuation). City property taxes will average \$1,655.97 per residential property taxpayer.

Changes to the Mayor's Recommended Budget

General Fund:

General Fund revenues and expenditures each total \$177,117,222, compared to the Mayor's Recommended Budget of \$177,677,321, a decrease of \$560,099.

Some of the significant changes and subsequent financial impacts include:

General Fund:

- Increase Council's Budget: \$ 100,000  
Contractual Services by \$80,000 & Capital Equipment by \$20,000
- Increase 37<sup>th</sup> District Court Budget: \$ 13,173  
Court Administrator wage rate increase (\$9,926 plus \$3,247 fringe benefits)
- Increase Clerk's Budget: \$ 120,443  
Add one (1) Office & Elections Analyst (\$75,311 plus \$45,132 fringe benefits)
- Increase Treasurer's Budget: \$ 12,189  
Reclass Tax Account Supervisor to Office Coordinator  
(\$9,333 plus \$2,856 fringe benefits)
- Increase Controller's Budget: \$ 29,702  
City Controller wage rate increase (\$9,926 plus \$2,855 fringe benefits)  
Assistant Controller wage rate increase (\$10,894 plus \$6,027 fringe benefits)
- Increase Legal's Budget: \$ 12,755  
City Attorney wage rate increase (\$9,926 plus \$2,829 fringe benefits)
- Increase Assessing's Budget: \$ 152,121  
Remove City Assessor (\$139,880 plus \$56,833 fringe benefits)  
Remove Deputy Assessor (\$112,415 plus \$50,315 fringe benefits)  
Increase Contractual Services – Assessing Services \$511,564
- Increase Human Resources' Budget: Contractual Services \$ 324,000
- Increase Property Maintenance's Budget: \$ 38,665  
Reclass Administrative Clerk to Office Coordinator  
(\$29,525 plus \$9,140 fringe benefits)
- Decrease Community and Economic Development's Budget: \$ 46,644  
Deny Community & Economic Development Director  
(\$123,028 and \$51,891 fringe benefits)  
Add Community Economic Administrator (\$85,000 and \$43,275 fringe benefits)
- Decrease Administration Unallocated Budget: \$ 778,964  
Reduce Contractual Services by \$799,964  
Create new expenditure – Special Projects, \$30,000  
Reduce Community Promotions/Outreach Programs to 21,000, \$9,000
- Decrease Fire Department's Budget: \$ 415,085  
Remove Cadet Firefighters & Cadet overtime (\$244,148 plus \$175,151 fringe benefits)  
Reclass Administrative Clerk Technician to Senior Clerk  
(\$3,159 plus \$1,055 fringe benefits)
- Decrease Police Department's Budget: \$ 131,331  
Reclass Firearms Specialist to Firearms ID Technician  
(\$5,000 plus \$1,669 fringe benefits)  
Reduce Capital Outlay by \$138,000
- Increase Department of Public Service's Budget: \$ 12,834  
Director of Public Service wage rate increase (\$9,926 plus \$2,908 fringe benefits)
- Decrease Engineering's Budget: \$ 32,503  
Reclass Clerical Technician to Senior Administrative Secretary  
(\$3,696 plus \$1,235 fringe benefits)  
Reduce Engineers & Inspectors overtime to \$120,000  
(\$30,000 plus \$7,434 fringe benefits)
- Increase Building Inspections' Budget: \$ 129,466  
Add one (1) Electrical Inspector (\$85,530 plus \$43,936 fringe benefits)

General Fund (Continued):

- Increase Building Maintenance's Budget: Reduce Capital Outlay \$ 120,920
  - Increase Planning's Budget: Increase Office Equipment \$ 20,000
- Total General Fund decrease in Fund Balance Appropriated \$ 560,099

Special Revenue Funds:

- Downtown Development Authority's Budget: \$ 122,184
  - DDA Director wage rate increase (\$12,304 plus \$3,510 fringe benefits)
  - DDA Assistant wage rate increase (\$8,251 plus \$2,751 fringe benefits)
  - Other various reductions from the recommended budget: \$149,000
- Library's Budget: \$ 678,916
  - Deny recommended additional Staffing (\$413,449 and \$265,467 fringe benefits)
- Communication's Budget: \$ 50,000
  - Deny recommended production equipment, \$45,000 and
  - Deny recommended sets and designs, \$5,000
- Increase Sanitation's Budget: \$ 21,615
  - Reclass Office Assistant to Administrative Clerk (\$18,113 plus \$4,631 fringe benefits)
- Decrease Tax Increment Finance Authority's Budget \$ 75,000
- Decrease Opioid Settlement Fund's Budget \$ 200,000

The Fiscal 2027 Budget has been modified to reflect all City Council amendments and represents the City's plan for providing services to Warren residents.

I wish to recognize the excellent work of all departments who participated in the budget process. I would like to express my sincere appreciation to all members of the Controller's Office who assisted and contributed to the preparation of this budget. I would also like to thank your office and members of the Warren City Council for your interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully,



Richard A. Fox  
City Controller



**CITY CONTROLLER'S OFFICE**

ONE CITY SQUARE, SUITE 425  
WARREN, MI 48093-5289  
(586) 574-4600  
FAX (586) 574-4614  
[www.cityofwarren.org](http://www.cityofwarren.org)

April 13, 2026

Honorable Council Members:

I respectfully present the Administration's proposed 2026-2027 Budget for the City of Warren. This budget serves as a planning guide outlining our goals and how they will be implemented in the upcoming year. It is the means of allocating financial and personnel resources to provide City services to meet the needs and desires of our residential and business communities. The budget illustrates the City's administrative structure and work plan for the upcoming fiscal year.

This budget reflects the continuation of our overall strategic financial plan that has been in place for several years. Community support, demonstrated by the August 2021 strong approvals of 5-year millage renewals for Public Safety and Local Road improvements, allows us to maintain solid city services and retain our excellent bond rating.

**BUDGET OVERVIEW**

The budget is balanced with the use of fund balance and is financially conservative. It continues the City's commitment to providing high-quality, dependable services and it allocates available resources to service areas experiencing the greatest demands. Building from a strong base, this budget addresses current and future needs of our community and balances demands for service with conservative financial management. This budget adequately meets the City's equipment, infrastructure, vehicle, and general operating needs while maintaining and in certain cases, enhancing current City service levels.

The total General Fund recommended budget is \$177,677,321, which represents an increase of \$17,957,874 or 11.2% from the previous year's recommended budget. The largest portion of

the budget is for salaries and benefits that amount to 77.1 % of the total overall budget. The increase is primarily due to several factors:

- Negotiated pay and benefit increases with all unions in the City.
- Equipment and other capital improvements

The millage rates applied to our estimated Taxable Value of \$4.74 billion will generate approximately \$130 million city-wide. Since the recommended budget is based on an estimated taxable value, some adjustments may be necessary upon final review by the Macomb County Equalization Department and State Tax Commission. Based upon our estimated Taxable Value, the average market value of a single-family residence in Warren is \$122,178. City taxes for a typical Warren home will be \$1,656 in fiscal 2026-2027, or \$4.54 per day. I am confident that as you examine this budget, you will be convinced that our taxpayers are getting outstanding service for their tax dollars.

The recommended budget attempts to prioritize the areas of most importance to our community, including the following:

- Public Safety
- Neighborhoods
- Library and Education
- Parks and Recreation
- Economic Development and Redevelopment
- Major and Local Roads
- Sanitation and Environment
- Financial Planning

### **PUBLIC SAFETY**

Public Safety continues to be the biggest priority in our General Fund budget and the area where most of our financial resources are dedicated. The General Fund Recommended Budget for Public Safety totals \$111,610,812 for Fiscal 2027. This equals 111% of property tax revenues generated to support General Fund operations. This budget includes 443 full-time positions in Police (294) and Fire (149). The Fire Department is purchasing various equipment totaling \$2.6 million. The Police Department is continuing to update their headquarters with \$4.6 million in building improvements and equipment. The Fiscal 2026 Budget also includes \$.4 million of law enforcement information system upgrades.

## **NEIGHBORHOODS**

The neighborhoods are the backbone of our community. We are committed to improving them to provide a healthy atmosphere for everyone to live, work and raise their families.

Our residents and businesses must be informed of all important programs and decisions affecting this community. Community pride and community standards are vital to the neighborhoods and businesses throughout the entire City. The budget provides for communications with residents and businesses on issues of importance to them about our City.

Code enforcement efforts along with an aggressive nuisance abatement program are a strong priority in the Administration. Policies have been instituted and ordinances amended to get an early start on control of summer blight issues. Sound leadership, coupled with the restructuring of enforcement personnel duties, has boosted our efforts to curb blight in the City of Warren. Our City has received a very good response from our residents and the media regarding these programs.

The City has initiated Home Down Payment Assistance and Qualified Home Repair Assistance programs with an allocation of \$5.0 million in Fiscal 2026. The programs are in development and expected to be up and running in Fiscal 2027.

We provide programs to assist residents in need of improving their homes but without the financial resources to do so. The C.D.B.G. residential rehabilitation program is available to improve and upgrade their home to an acceptable level. Various volunteer organizations receive funding in the 2026-2027 City Budget. The Beautification Commission, Cultural Commission, Crime Commission, Historical Commission and Village Historical Commission, among others, provide programs that enhance the quality of life in our community.

## **LIBRARY AND EDUCATION**

The Library continues its transformation after the successful voter approved millage in August 2010 of .8500 mills, reduced to .7882 in Fiscal 2027 by Headlee Amendment rollbacks. Up through Fiscal 2020 use of the full voter-approved millage allowed for the library to keep all four libraries open without substantial reductions in fund balance. It also allowed for adequate staffing levels, and provided substantial funding to increase our collections and to bring each of our branches to a state-of-the-art facility. The Burnette Branch Library is now complete. With the completion of this project, the City has now completed upgrades of all four libraries. The City is moving forward with the construction of a new neighborhood library to serve the southeast quadrant of Warren, the design cost of which was funded with ARPA monies.

The Warren Public Library is a member of the Suburban Library Cooperative. These services provide Warren residents with access to library collections throughout the state.

### **PARKS AND RECREATION**

The total recommended Parks and Recreation budget is \$6,716,878. The recommended millage rate for Parks and Recreation is .9037 mills with the Headlee Amendment rollback. The principal sources of revenues other than property taxes and memberships and other user fees generated by the Community Center. The City will continue to pursue grant funding to help improve parks throughout the community.

The Community Center and Park at the old Warren High School site has enhanced the area by offering both youth and seniors recreational activities. This approximately 135,000 square foot facility consolidates most of Parks and Recreation's office and maintenance staff operations. It offers a home for our commissions and a historical museum for our residents. This year, \$1 million in DDA funding is added to repair and upgrade center facilities. The T.I.F.A. recommended budget includes \$150,000 for façade improvements.

The community park around the City Hall is still very much a "work-in-progress" but is rapidly becoming a major focal point for residents and visitors. On hot summer days, a large contingent of people can be found utilizing the wading pool. The ice skating rink continues to be popular. A continuous array of concerts, art shows and other social events can be found at the community park in our continuing efforts to develop the first ever identifiable downtown area in the City of Warren.

The skatepark at Eckstein Park is nearing completion, hopefully to officially open this summer. Designed and built by Evergreen Skateparks, world renowned skatepark designers with award-winning designs around the world including Israel and Stockholm, Sweden. When opened, the Warren Skatepark will be the largest in Michigan at over 45,000 square feet covering 3 acres. Funding for the park has come principally from the Downtown Development Authority.

### **ECONOMIC DEVELOPMENT AND REDEVELOPMENT**

The City is committed to an aggressive effort of attracting new companies into the City and creating new jobs for our residents. We endorse Public/Private Partnerships not only to retain existing jobs, but also to create new ones. We are currently working on several exciting projects with our current business partners to bring construction and jobs to the City.

The Tax Increment Finance Authority (T.I.F.A.) Board will continue to pursue vacant buildings and parcels of land to promote new development that will improve the area. The T.I.F.A. Board is working in partnership with the City of Center Line to coordinate redevelopment from 8 Mile to 11 Mile along Van Dyke Avenue. The Fiscal 2027 Recommended Budget includes \$565,000 for parking lot and sidewalk improvements along the Van Dyke Corridor.

The amended Downtown Development Authority (DDA) plan broadens the scope of its impact, providing direct benefits to residents and businesses from one end of the City to the other. Enhancements to existing City facilities and new developments will provide residents and businesses with access to educational, recreational, and public safety services.

### **MAJOR AND LOCAL ROADS**

Road maintenance is important to the daily lives of the hundreds of thousands of people who use our roads every day. Our state-shared Michigan Transportation funds are not sufficient to keep up with the repair needs of deteriorating major and local roads throughout our City. Thus, the Administration proposed a local street repair & maintenance millage to the citizens in November 2011. This millage was renewed in August 2016, and again in August 2021 for another five years. On August 6, 2024, voters approved a 20-year 1.98 millage for repair and replacement of local roads.

We are committed to an aggressive street sweeping program. Again, this year we will hire seasonal laborers to assist in removing debris from our streets, cutting grass and general maintenance throughout the entire City.

### **SANITATION AND ENVIRONMENT**

The total recommended Sanitation budget is \$15,344,149, which represents a decrease of \$359,602 or 2.2% from the previous year's recommended budget. The decrease is due to a lease-purchase agreement that ended in Fiscal 2026. The millage rate is recommended at 2.7123 mills.

The City Administration is concerned with environmental issues that face this community. The current administration is committed to a very aggressive policy of maintaining a safe environment for all residents in Warren.

Our Recycling and Composting program is one of the best in our Great State. We remain committed to providing a quality recycling and composting program at a reasonable price to our community.

### **FINANCIAL PLANNING**

The City of Warren has again received the "Certificate of Achievement for Excellence in Financial Reporting". This award recognizes the quality of financial leadership to the community and other interested readers. I would like to thank my staff for their hard work and dedication that enabled our City to receive this award.

We received an "unmodified opinion" for our Comprehensive Annual Financial Report for the period ending June 30, 2025. This helps us maintain our "AA" credit rating from Standard and Poor's. This AA rating improves the investments of our bondholders and reduces the cost of borrowing to our taxpayers.

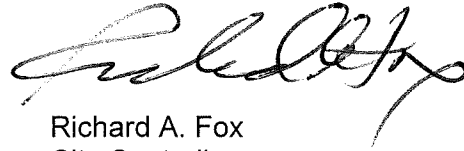
### **BUDGET PROCESS, COUNCIL REVIEW AND ADJUSTMENT, PUBLIC HEARING, AND ADOPTION**

On April 13th you will receive your copy of the proposed 2026-2027 Budget. The Council will have time to review the submission to deliberate the budget with all departments and divisions. Public inspection copies of the recommended budget will be available in the Clerk's office, all Library branches and on the City website. The Council is required to have a public hearing no later than one week before its final adoption at such time as the Council shall direct. In accordance with the City Charter, no later than the third Monday in May of each year, the Council shall, by resolution, adopt a balanced budget for the ensuing fiscal year. This year, the budget must be adopted by May 18, 2026.

**SUMMARY**

In conclusion, we have worked many long hours to produce this 2026/2027 fiscal budget. Our business and residential taxpayers expect and deserve that our services will be efficient and cost-effective. I firmly believe that if all the stakeholders can work together, we can obtain our goals and more positive change for the City of Warren.

Respectfully,

A handwritten signature in black ink, appearing to read 'Richard A. Fox', written in a cursive style.

Richard A. Fox  
City Controller

**GENERAL APPROPRIATIONS RESOLUTION  
ADOPTING FISCAL YEAR 2026-2027 BUDGET AND  
TAX RATE FOR FISCAL YEAR 2026-2027**

The following resolution was offered by Councilperson Moore and supported by Councilperson Lafferty.

The City of Warren Proposed Budget for the fiscal year of July 1, 2026, to June 30, 2027, has been submitted by the Mayor to the City Council.

A public hearing on the proposed budget was held on April 28, 2026, and the City Council has completed its review of the Mayor's Proposed Budget for the fiscal year 2026-2027.

THEREFORE, BE IT RESOLVED that the Council adopts the sums to be raised by taxation for the general purpose of the City and for the payment of principal and interest on its indebtedness as follows:

<u>Funds:</u>	<u>Tax Rate</u>
<u>General Fund</u>	
Charter Millage	8.1385
Special Levies:	
Police and Fire Pension	5.5008
Police & Fire Operating	4.5686
Emergency Medical Service	0.2706
Police	0.9078
Fire	<u>0.9078</u>
Total General Fund Operating Levy	20.2941
<u>Special Revenue</u>	
Library (Charter)	0.4516
Library (Voted)	0.7882
Sanitation	2.7123
Parks & Recreation	0.9037
2011 Local Street Repair & Maintenance	<u>1.9576</u>
Total Special Revenue Fund Levy	6.8134
 Total Levy	 <u>27.1075</u>

BE IT FURTHER RESOLVED that the aforementioned tax rates shall be adopted as the City tax rate for fiscal year July 1, 2026, to June 30, 2027.

BE IT FURTHER RESOLVED that the 2026-2027 budget shall remain a “line-item” budget.

BE IT FURTHER RESOLVED that the City Council adopts the Mayor’s Proposed Budget for 2026-2027 with the following amendments:

**CITY COUNCIL**

- Increase Contractual Services by \$80,000
- Add Equipment – Office \$20,000

**37<sup>th</sup> DISTRICT COURT**

- Increase wage of Court Administrator to \$168,000

**CITY CLERK**

- Add one (1) Office & Elections Analyst [\$75,311]

**TREASURER**

- Reclassify one (1) Tax Account Supervisor to Office Coordinator - Treasurer [\$94,205]

**CONTROLLER**

- Increase wage of Controller to \$168,000
- Increase wage of Assistant Controller to \$132,519

**LEGAL**

- Increase wage of City Attorney to \$168,000

**ASSESSING**

- Reduce City Assessor to \$0
- Reduce Deputy Assessor to \$0
- Increase Contractual Services by \$511,564

**HUMAN RESOURCES**

- Increase Contractual Services by \$110,000 –Training & Development Consultant Services
- Increase Contractual Services by \$4,000 – Global Interpreting
- Increase Contractual Services by \$210,000 -Labor Relations Legal Services

**PROPERTY MAINTENANCE INSPECTION**

- Reclassify one (1) Administrative Clerk to Office Coordinator [\$94,205]

### **COMMUNITY AND ECONOMIC DEVELOPMENT**

- Reduce Community & Economic Development Director to \$0
- Add one (1) Community & Economic Development Administrator [\$85,000]

### **ADMINISTRATIVE UNALLOCATED EXPENSE**

- Transfer \$511,564 Assessing Services to Assessing
- Transfer \$4,000 Global Interpreting to HR
- Transfer \$210,000 Labor Relations Legal Services to HR
- Transfer \$74,400 Legislative Consulting to Council
- Add \$30,000 – Special Projects
- Reduce Promotion/Outreach Programs to \$21,000

### **FIRE DEPARTMENT**

- Reduce Cadet Firefighter to \$0
- Reduce Overtime – Cadets to \$0
- Reclassify one (1) Administrative Clerk Technician to Senior Clerk [\$72,580]

### **POLICE DEPARTMENT**

- Reclassify one (1) Firearms Specialist to Firearms ID Technician [\$74,565]
- Reduce Capital Outlays - Grappler Pursuit Technology to \$0
- Reduce Capital Outlays Police HQ Lobby Remodel to \$0

### **DEPARTMENT OF PUBLIC SERVICE**

- Increase wage of Public Service Director to \$168,000

### **ENGINEERING DIVISION**

- Reclassify one (1) Engineering Clerical Technical to Senior Administrative Secretary [\$73,117]
- Reduce Overtime – Engineers & Inspectors to \$120,000

### **BUILDING INSPECTIONS DIVISION**

- Add one (1) Electrical Inspector [\$85,530]

### **BUILDING MAINTENANCE**

- Reduce Capital Outlays – Light Fixtures – City Hall Parking Garage to \$0
- Reduce Capital Outlays –Atrium Decorations to \$0
- Reduce Capital Outlays – Sound System Upgrade – Atrium/Conference Room to \$0

## **PLANNING**

- Add Office Equipment (\$20,000)

## **LIBRARY**

- Delete one (1) Branch Library Supervisor
- Delete one (1) Branch Librarian
- Delete two (2) Library Technician
- Delete two (2) Office Assistant

## **COMMUNICATIONS**

- Reduce Sets and Design to \$0
- Reduce Capital Outlays - Electronic News Gathering Cameras - to \$0
- Reduce Capital Outlays - Audio Upgrade - Production Truck to \$0

## **SANITATION DIVISION**

- Reclassify one (1) Office Assistant to Administrative Clerk [\$64,680]

## **DOWNTOWN DEVELOPMENT AUTHORITY OPERATIONS FUND**

- Increase wage of DDA Director to \$135,332
- Increase wage of DDA Assistant to \$84,326
- Reduce Transfer to TIFA to \$425,000
- Reduce Community Promotion/Outreach Programs to \$50,000
- Transfer \$50,000 to Contractual Services Capital Outlays - Holiday Lights and Decorations
- Reduce Contractual Services - Holiday Drone Show to \$0
- Reduce Contractual Services - Birthday Bash Drone Show to \$0
- Increase Capital Outlays - Lobby Renovations (Police) to \$120,000
- Increase Capital Outlays - Window Replacement (City Hall with Drone Cleaner) to \$175,000
- Reduce Capital Outlays - Sound System Upgrade - Atrium/Conference Room to \$0



TABLE I  
ESTIMATED REVENUE BUDGET

	Mayor's Recommended Budget	City Council Amendments Add/(Delete)	City Council Adopted Budget
<u>Operating Funds:</u>			
<u>General Fund:</u>			
Property Taxes	\$ 100,936,068	\$ -	\$ 100,936,068
Intergovernmental Revenues	27,135,189	-	27,135,189
Licenses and Permits	6,175,000	-	6,175,000
Fines and Forfeitures	7,712,000	-	7,712,000
Interest on Investments	5,500,000	-	5,500,000
Charges for Services	5,846,500	-	5,846,500
Miscellaneous Income	10,643,607	-	10,643,607
Reserves	13,728,957	(560,099)	13,168,858
Fund Balance Appropriated	-	-	-
Total General Fund	<u>\$ 177,677,321</u>	<u>\$ (560,099)</u>	<u>\$ 177,117,222</u>
<u>Michigan Transportation Funds:</u>			
<u>Major Streets:</u>			
State Shared Revenues	\$ 20,488,075	\$ -	\$ 20,488,075
Interest on Investments	650,000	-	650,000
Transfer from General Fund	-	-	-
Miscellaneous Reimbursements	92,766	-	92,766
Fund Balance Appropriated	-	-	-
Total Major Streets	<u>\$ 21,230,841</u>	<u>\$ -</u>	<u>\$ 21,230,841</u>
<u>Local Streets:</u>			
State Shared Revenues	\$ 7,388,224	\$ -	\$ 7,388,224
Interest on Investments	300,000	-	300,000
Transfer from General Fund	90,266	-	90,266
Transfer from Major Fund	1,000,000	-	1,000,000
Fund Balance Appropriated	-	-	-
Total Local Streets	<u>\$ 8,778,490</u>	<u>\$ -</u>	<u>\$ 8,778,490</u>
<u>Library Special Revenue Fund:</u>			
Property Taxes	\$ 5,923,161	\$ -	\$ 5,923,161
Intergovernmental Revenues	975,000	-	975,000
Interest on Investments	350,000	-	350,000
Charges for Services	73,600	-	73,600
Fund Balance Appropriated	-	-	-
Total Library Special Revenue Fund	<u>\$ 7,321,761</u>	<u>\$ -</u>	<u>\$ 7,321,761</u>
<u>Recreation Special Revenue Fund:</u>			
Property Taxes	\$ 4,317,435	\$ -	\$ 4,317,435
Intergovernmental Revenues	895,024	-	895,024
Interest on Investments	97,025	-	97,025
Charges for Services	1,085,000	-	1,085,000
Miscellaneous Income	111,636	-	111,636
Fund Balance Appropriated	210,758	-	210,758
Total Recreation Special Revenue Fund	<u>\$ 6,716,878</u>	<u>\$ -</u>	<u>\$ 6,716,878</u>
<u>Communications Special Revenue Fund:</u>			
Franchise Fee Revenues	\$ 1,023,759	\$ -	\$ 1,023,759
Interest on Investments	65,086	-	65,086
Miscellaneous Income	25,200	-	25,200
Fund Balance Appropriated	600,347	(50,000)	550,347
Total Communications Special Revenue Fund	<u>\$ 1,714,392</u>	<u>\$ (50,000)</u>	<u>\$ 1,664,392</u>

TABLE I  
ESTIMATED REVENUE BUDGET

	Mayor's Recommended Budget	City Council Amendments Add/(Delete)	City Council Adopted Budget
<u>Operating Funds:</u>			
<u>Sanitation Special Revenue Fund:</u>			
Property Taxes	\$ 12,958,045	\$ -	\$ 12,958,045
Intergovernmental Revenues	850,000	-	850,000
Interest on Investments	410,000	-	410,000
Miscellaneous Income	115,000	-	115,000
Transfer Station Royalties	-	-	-
Fund Balance Appropriated	1,011,104	21,615	1,032,719
Total Sanitation Special Revenue Fund	<u>\$ 15,344,149</u>	<u>\$ 21,615</u>	<u>\$ 15,365,764</u>
<u>Rental Ordinance Fund:</u>			
Inspection Fees	\$ 1,125,000	\$ -	\$ 1,125,000
Interest on Investments	120,000	-	120,000
Fund Balance Appropriated	400,956	-	400,956
Total Rental Ordinance Fund	<u>\$ 1,645,956</u>	<u>\$ -</u>	<u>\$ 1,645,956</u>
<u>Vice Crime Confiscation Fund:</u>			
Vice Crime Confiscation's	\$ 50,000	\$ -	\$ 50,000
Interest on Investments	10,000	-	10,000
Fund Balance Appropriated	-	-	-
Total Vice Crime Confiscation Fund	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>
<u>Drug Forfeiture Fund:</u>			
Drug Forfeitures	\$ 625,000	\$ -	\$ 625,000
Interest on Investments	80,000	-	80,000
Fund Balance Appropriated	186,985	-	186,985
Total Drug Forfeiture Fund	<u>\$ 891,985</u>	<u>\$ -</u>	<u>\$ 891,985</u>
<u>Act 302 Police Training Fund:</u>			
State Grant	\$ 82,000	\$ -	\$ 82,000
Interest on Investments	3,500	-	3,500
Fund Balance Appropriated	37,000	-	37,000
Total Act 302 Police Training Fund	<u>\$ 122,500</u>	<u>\$ -</u>	<u>\$ 122,500</u>
<u>Downtown Development Authority Fund:</u>			
Property Taxes	\$ 8,914,350	\$ -	\$ 8,914,350
Intergovernmental Revenues	4,455,780	-	4,455,780
Interest on Investments	1,000,000	-	1,000,000
Miscellaneous Income	25,000	-	25,000
Fund Balance Appropriated	387,847	(122,184)	265,663
Total Downtown Development Authority Fund	<u>\$ 14,782,977</u>	<u>\$ (122,184)</u>	<u>\$ 14,660,793</u>
<u>2011 Local Street Repair &amp; Replacement Fund:</u>			
Property Taxes	\$ 9,352,459	\$ -	\$ 9,352,459
Intergovernmental Revenues	851,276	-	851,276
Interest on Investments	525,000	-	525,000
Fund Balance Appropriated	1,351,065	-	1,351,065
Total 2011 Local Street Repair & Replacement	<u>\$ 12,079,800</u>	<u>\$ -</u>	<u>\$ 12,079,800</u>
<u>Indigent Defense Fund:</u>			
Fund Balance Appropriated	\$ -	\$ -	\$ -
Total Indigent Defense Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TABLE I  
ESTIMATED REVENUE BUDGET

	Mayor's Recommended Budget	City Council Amendments Add/(Delete)	City Council Adopted Budget
<u>Operating Funds:</u>			
<u>Tax Increment Finance Authority Fund:</u>			
Property Taxes	\$ 471,833	\$ -	\$ 471,833
Intergovernmental Revenues	-	-	-
Interest on Investments	1,029	-	1,029
Miscellaneous Income	500,000	(75,000)	425,000
Fund Balance Appropriated	-	-	-
Total Tax Increment Finance Authority Fund	<u>\$ 972,862</u>	<u>\$ (75,000)</u>	<u>\$ 897,862</u>
<u>Brownfield Authority Fund:</u>			
Property Taxes	\$ 1,394,200	\$ -	\$ 1,394,200
Interest on Investments	15,000	-	15,000
Miscellaneous Income	80,000	-	80,000
Fund Balance Appropriated	-	-	-
Total Brownfield Authority Fund	<u>\$ 1,489,200</u>	<u>\$ -</u>	<u>\$ 1,489,200</u>
<u>Opioid Settlement Fund:</u>			
National Opioid Settlement Proceeds	\$ 381,581	\$ -	\$ 381,581
Interest on Investments	100,000	-	100,000
Fund Balance Appropriated	-	-	-
Total Opioid Settlement Fund	<u>\$ 481,581</u>	<u>\$ -</u>	<u>\$ 481,581</u>
<u>Home Down Payment Assistance and Qualified Home Repair Fund:</u>			
Transfer from General Fund	\$ -	\$ -	\$ -
Interest on Investments	-	-	-
Fund Balance Appropriated	-	-	-
Total HDAQF Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Enterprise Funds:</u>			
<u>Stilwell Manor:</u>			
Rental Revenues	\$ 658,932	\$ -	\$ 658,932
Interest on Investments	-	-	-
Miscellaneous Income	470,645	-	470,645
Appropriation of Retained Earnings	-	-	-
Total Stilwell Manor	<u>\$ 1,129,577</u>	<u>\$ -</u>	<u>\$ 1,129,577</u>
<u>Coach Manor:</u>			
Rental & Maintenance Revenues	\$ 1,928,546	\$ -	\$ 1,928,546
Interest on Investments	45,000	-	45,000
Miscellaneous Income	50,000	-	50,000
Appropriation of Retained Earnings	604,469	-	604,469
Total Coach Manor	<u>\$ 2,628,015</u>	<u>\$ -</u>	<u>\$ 2,628,015</u>
<u>Water and Sewer System:</u>			
Water and Sewer Charges	\$ 68,418,295	\$ -	\$ 68,418,295
Pre-Treatment/Cross Connection Charges	1,641,918	-	1,641,918
Interest on Investments	1,100,000	-	1,100,000
Grant Revenue	65,000	-	65,000
Financing Proceeds	84,782,000	1,418,000	86,200,000
Miscellaneous Income	2,019,870	-	2,019,870
Appropriation of Retained Earnings-Restricted	-	-	-
Total Water and Sewer System	<u>\$ 158,027,083</u>	<u>\$ 1,418,000</u>	<u>\$ 159,445,083</u>

TABLE I  
ESTIMATED REVENUE BUDGET

	Mayor's Recommended <u>Budget</u>	City Council Amendments <u>Add/(Delete)</u>	City Council Adopted <u>Budget</u>
<u>Operating Funds:</u>			
<u>Capital Project Fund:</u>			
37th District Court Renovation Fund:			
Court Building Renovation Fee	\$ 825,000	\$ -	\$ 825,000
Interest on Investments	525,000		525,000
Fund Balance Appropriated	<u>1,100,000</u>	<u>-</u>	<u>1,100,000</u>
Total 37th District Court Renovation Fund	<u>\$ 2,450,000</u>	<u>\$ -</u>	<u>\$ 2,450,000</u>
 <u>Debt Funds:</u>			
Chapter 20 & 21 Drain Debt Fund:			
Interest on Investments	\$ 3,100	\$ -	\$ 3,100
Fund Balance Appropriated	21,900	-	21,900
Total Chapter 20 & 21 Drain Debt Fund	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>
 Michigan Transportation Debt:			
Transfer from Major Roads	\$ 5,347,900	\$ -	\$ 5,347,900
Total Michigan Transportation Debt	<u>\$ 5,347,900</u>	<u>\$ -</u>	<u>\$ 5,347,900</u>
 Capital Improvement Debt:			
Transfer from General Fund	\$ 2,839,959	\$ -	\$ 2,839,959
Total Capital Improvement Debt	<u>\$ 2,839,959</u>	<u>\$ -</u>	<u>\$ 2,839,959</u>
 Downtown Development Authority Debt:			
Transfer from DDA Operating Fund	\$ 5,758,450	\$ -	\$ 5,758,450
Total Downtown Development Authority Debt	<u>\$ 5,758,450</u>	<u>\$ -</u>	<u>\$ 5,758,450</u>
 Total All Funds	 <u>\$ 449,516,677</u>	 <u>\$ 632,332</u>	 <u>\$ 450,149,009</u>

TABLE II  
BUDGET APPROPRIATIONS

	Mayor's Recommended <u>Budget</u>	City Council Amendments <u>Add/(Delete)</u>	City Council Adopted <u>Budget</u>
<u>Operating Funds:</u>			
<u>General Fund:</u>			
Council	\$ 1,336,442	\$ 100,000	\$ 1,436,442
District Court	8,842,735	13,173	8,855,908
Mayor	947,107	-	947,107
Clerk	2,468,222	120,443	2,588,665
Treasurer	1,699,979	12,189	1,712,168
Controller	2,549,743	29,702	2,579,445
Information Systems	1,704,283	-	1,704,283
Legal	2,507,776	12,755	2,520,531
Assessing	2,382,027	152,121	2,534,148
Human Resources	1,682,936	324,000	2,006,936
Property Maintenance Inspection	3,555,168	38,665	3,593,833
Community & Economic Development	715,087	(46,644)	668,443
Unallocated Expense	10,780,884	(778,964)	10,001,920
Commissions (12)	360,603	-	360,603
Total General Government	<u>\$ 41,532,992</u>	<u>\$ (22,560)</u>	<u>\$ 41,510,432</u>
Fire Department	\$ 39,627,382	\$ (415,085)	\$ 39,212,297
Police Department	70,901,574	(131,331)	70,770,243
Animal Control	745,173	-	745,173
Civil Defense	336,683	-	336,683
Total Public Safety	<u>\$ 111,610,812</u>	<u>\$ (546,416)</u>	<u>\$ 111,064,396</u>
Director of Public Services	\$ 551,909	\$ 12,834	\$ 564,743
Engineering and Inspections	2,184,307	(32,503)	2,151,804
Building and Inspections	5,172,507	129,466	5,301,973
DPW Garage	7,973,715	-	7,973,715
Building Maintenance	3,493,227	(120,920)	3,372,307
Street Lighting	4,000,000	-	4,000,000
Total Public Services	<u>\$ 23,375,665</u>	<u>\$ (11,123)</u>	<u>\$ 23,364,542</u>
Planning	<u>\$ 1,157,852</u>	<u>\$ 20,000</u>	<u>\$ 1,177,852</u>
Total General Fund	<u>\$ 177,677,321</u>	<u>\$ (560,099)</u>	<u>\$ 177,117,222</u>
 <u>Special Revenue Funds:</u>			
<u>Michigan Transportation Funds:</u>			
<u>Major Streets:</u>			
Operating Costs	\$ 5,827,738	\$ -	\$ 5,827,738
Debt Service Costs	5,347,900	-	5,347,900
Transfer to Local Street Fund	1,000,000	-	1,000,000
Construction Projects	6,416,000	-	6,416,000
Total Major Streets	<u>\$ 18,591,638</u>	<u>\$ -</u>	<u>\$ 18,591,638</u>
<u>Michigan Transportation Funds:</u>			
<u>Local Streets:</u>			
Operating Costs	\$ 8,242,693	\$ -	\$ 8,242,693
Construction Projects	200,000	-	200,000
Total Local Streets	<u>\$ 8,442,693</u>	<u>\$ -</u>	<u>\$ 8,442,693</u>

TABLE II  
BUDGET APPROPRIATIONS

	Mayor's Recommended Budget	City Council Amendments Add/(Delete)	City Council Adopted Budget
<u>Operating Funds:</u>			
<u>Library Special Revenue Fund:</u>			
Personnel Services	\$ 2,608,600	\$ (413,449)	\$ 2,195,151
Employee Benefits	1,795,104	(265,467)	1,529,637
Supplies	90,000	-	90,000
Other Services and Charges	1,770,324	-	1,770,324
Capital Outlay	530,000	-	530,000
Total Library Special Revenue Fund	<u>\$ 6,794,028</u>	<u>\$ (678,916)</u>	<u>\$ 6,115,112</u>
<u>Recreation Special Revenue Fund:</u>			
Personnel Services	\$ 2,304,264	\$ -	\$ 2,304,264
Employee Benefits	1,162,627	-	1,162,627
Supplies	251,700	-	251,700
Other Services and Charges	2,797,287	-	2,797,287
Capital Outlay	201,000	-	201,000
Total Recreation Special Revenue Fund	<u>\$ 6,716,878</u>	<u>\$ -</u>	<u>\$ 6,716,878</u>
<u>Communications Special Revenue Fund:</u>			
Personnel Services	\$ 636,026	\$ -	\$ 636,026
Employee Benefits	475,591	-	475,591
Supplies	34,500	-	34,500
Other Services and Charges	523,275	(5,000)	518,275
Capital Outlay	45,000	(45,000)	-
Total Communications Special Revenue Fund	<u>\$ 1,714,392</u>	<u>\$ (50,000)</u>	<u>\$ 1,664,392</u>
<u>Sanitation Special Revenue Fund:</u>			
Personnel Services	\$ 3,486,074	\$ 18,252	\$ 3,504,326
Employee Benefits	2,899,036	3,363	2,902,399
Supplies	680,000	-	680,000
Other Services and Charges	5,836,039	-	5,836,039
Capital Outlay	2,443,000	-	2,443,000
Total Sanitation Special Revenue Fund	<u>\$ 15,344,149</u>	<u>\$ 21,615</u>	<u>\$ 15,365,764</u>
<u>Rental Ordinance Fund:</u>			
Personnel Services	\$ 931,192	\$ -	\$ 931,192
Employee Benefits	476,164	-	476,164
Supplies	20,000	-	20,000
Other Services and Charges	178,600	-	178,600
Capital Outlay	40,000	-	40,000
Total Rental Ordinance Fund	<u>\$ 1,645,956</u>	<u>\$ -</u>	<u>\$ 1,645,956</u>
<u>Vice Crime Confiscation Fund:</u>			
Other Services and Charges	\$ 60,000	\$ -	\$ 60,000
Total Vice Crime Confiscation Fund	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>
<u>Drug Forfeiture Fund:</u>			
Other Services and Charges	\$ 891,985	\$ -	\$ 891,985
Total Drug Forfeiture Fund	<u>\$ 891,985</u>	<u>\$ -</u>	<u>\$ 891,985</u>
<u>Act 302 Police Training Fund:</u>			
Other Services and Charges	\$ 122,500	\$ -	\$ 122,500
Total Act 302 Police Training Fund	<u>\$ 122,500</u>	<u>\$ -</u>	<u>\$ 122,500</u>

TABLE II  
BUDGET APPROPRIATIONS

	Mayor's Recommended Budget	City Council Amendments Add/(Delete)	City Council Adopted Budget
<u>Operating Funds:</u>			
<u>Downtown Development Authority Fund:</u>			
Personnel Services	\$ 325,636	\$ 20,713	\$ 346,349
Employee Benefits	194,814	6,103	200,917
Supplies	4,500	-	4,500
Other Services and Charges	7,963,950	(165,000)	7,798,950
Capital Outlay	6,294,077	16,000	6,310,077
Total Downtown Development Authority Fund	<u>\$ 14,782,977</u>	<u>\$ (122,184)</u>	<u>\$ 14,660,793</u>
<u>2011 Local Street Repair &amp; Replacement Fund:</u>			
Capital Improvements	\$ 11,755,200	\$ -	\$ 11,755,200
Other Services and Charges	324,600	-	324,600
Total 2011 Local Street Repair & Replacement	<u>\$ 12,079,800</u>	<u>\$ -</u>	<u>\$ 12,079,800</u>
<u>Indigent Defense Fund:</u>			
Personnel Services	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total Indigent Defense Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Tax Increment Finance Authority Fund:</u>			
Personnel Services	\$ 20,000	\$ -	\$ 20,000
Employee Benefits	6,250	-	6,250
Supplies	1,500	-	1,500
Other Services and Charges	346,600	(75,000)	271,600
Capital Outlay	565,000	-	565,000
Total Tax Increment Finance Authority Fund	<u>\$ 939,350</u>	<u>\$ (75,000)</u>	<u>\$ 864,350</u>
<u>Brownfield Authority Fund:</u>			
Other Services and Charges	<u>\$ 1,405,800</u>	<u>\$ -</u>	<u>\$ 1,405,800</u>
<u>Opioid Settlement Fund:</u>			
Other Services and Charges	<u>\$ 200,000</u>	<u>\$ (200,000)</u>	<u>\$ -</u>
<u>Home Down Payment Assistance and Qualified Home Repair Fund:</u>			
Other Services and Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Enterprise Funds:</u>			
<u>Stilwell Manor:</u>			
Personnel Services	\$ 338,824	\$ -	\$ 338,824
Employee Benefits	235,370	-	235,370
Supplies	11,000	-	11,000
Other Services and Charges	454,747	-	454,747
Capital Outlay	25,000	-	25,000
Total Stilwell Manor	<u>\$ 1,064,941</u>	<u>\$ -</u>	<u>\$ 1,064,941</u>
<u>Coach Manor:</u>			
Personnel Services	\$ 360,077	\$ -	\$ 360,077
Employee Benefits	248,843	-	248,843
Supplies	30,000	-	30,000
Other Services and Charges	1,894,095	-	1,894,095
Capital Outlay	95,000	-	95,000
Total Coach Manor	<u>\$ 2,628,015</u>	<u>\$ -</u>	<u>\$ 2,628,015</u>

TABLE II  
BUDGET APPROPRIATIONS

	Mayor's Recommended <u>Budget</u>	City Council Amendments <u>Add/(Delete)</u>	City Council Adopted <u>Budget</u>
<u>Operating Funds:</u>			
<u>Enterprise Funds:</u>			
Water and Sewer System:			
Personnel Services	\$ 10,717,902	\$ -	\$ 10,717,902
Employee Benefits	8,358,900	-	8,358,900
Supplies	5,220,000	-	5,220,000
Water Purchases	12,872,000	-	12,872,000
Other Services and Charges	32,141,082	115,835	32,256,917
Capital Outlay	<u>88,357,100</u>	-	<u>88,357,100</u>
Total Water and Sewer System	<u>\$ 157,666,984</u>	<u>\$ 115,835</u>	<u>\$ 157,782,819</u>
<u>Capital Project Fund:</u>			
37th District Court Renovation Fund:			
Capital Improvements	<u>\$ 2,614,063</u>	<u>\$ -</u>	<u>\$ 2,614,063</u>
Total 37th District Court Renovation Fund	<u>\$ 2,614,063</u>	<u>\$ -</u>	<u>\$ 2,614,063</u>
<u>Debt Funds:</u>			
Mchapter 20 and 21 Draint	\$ 25,000	\$ -	\$ 25,000
Michigan Transportation Debt	5,347,900	-	5,347,900
Capital Improvement Debt	2,839,959	-	2,839,959
Downtown Development Authority Debt	<u>5,758,450</u>	-	<u>5,758,450</u>
Total Debt Funds	<u>\$ 13,971,309</u>	<u>\$ -</u>	<u>\$ 13,971,309</u>
Total All Funds	<u>\$ 445,354,779</u>	<u>\$ (1,548,749)</u>	<u>\$ 443,806,030</u>

# **CITY OF WARREN, MICHIGAN**

## **ASSOCIATED AGENCIES**

The budget presented herein includes all of the funds relevant to the operation of the City of Warren as required by the Michigan Public Act 621 of 1978, the Uniform Budgeting and Accounting Act.

The budget for agencies which have an indirect relationship to the City or which may have been formed under applicable Federal and State Laws as separate and distinct entities apart from the City's operations are not included.

The following are significant agencies which are specifically excluded from the budget presented herein:

Warren Public School Districts:

Fitzgerald School District

Van Dyke School District

East Detroit School District

Center Line School District

Warren Woods School District

Warren Consolidated School District

Separate budget reports can be obtained from these respective agencies.

## **CITY OF WARREN, MICHIGAN GENERAL INFORMATION**

The City of Warren was incorporated as a home rule City on January 1, 1957. The City is governed by a seven-member Council, Mayor, Treasurer and City Clerk. The City encompasses 34.5 square miles (22,080 acres) of the southwestern section of Macomb County where it is adjacent to the City of Detroit. The City's boundaries are Eight Mile Road on the south, Fourteen Mile Road on the north, Dequindre Road on the west and a parallel line running due north from the Gratiot-Eight Mile Road intersection on the east. With a population of 139,387 (2020 census figure), Warren remains the third largest City in the State of Michigan.

Warren is an area rich with ethnic flavor and charm. We are proud of our community, from its rural beginnings to its phenomenal growth and its unique blend of industrial innovation, residential comfort, and educational and cultural opportunities.

With over 4,000 businesses, Warren has a diverse business climate. Unquestionably contributing to the economic vitality of the City is the presence of General Motors Corporation and FCA/Chrysler Corporation automotive facilities. Warren is proud to be the home of General Motors Technical Center, a 330-acre complex housing General Motors Corporation staff operations; research laboratories, engineering, and design. FCA/Chrysler Corporation has three major facilities in Warren. Occupying a 224-acre site, this complex includes an assembly plant, a stamping plant and a paint plant. The presence of General Motors Corporation and FCA/Chrysler represents approximately 9.4% of the City's taxable value. In 2021, General Motors Corporation sold the idle Hydramatic Transmission Plant to Northpoint Development. The 117 acre parcel is being redeveloped into an industrial park with its first tenants including Home Depot, Marlo Beauty Supply and Borg Warner subsidiary Akasol.

The South Campus of Macomb Community College is a public college located on a 100-acre site on Twelve Mile Road. Macomb Community College is one of the nations' leading community colleges. Macomb ranks nationally in the top two percent in the number of associate's degrees awarded and as the largest grantor of associate's degrees in Michigan. The college's comprehensive educational programming includes pre-college experiences, university transfer and career preparation programs, bachelor's degree completion and graduate degree programs, workforce training, professional and continuing education and enrichment opportunities.

Protecting the lives and property of Warren's citizens is the mission of our public safety departments. The Fire Department strives to ensure that the best fire extinguishment and emergency medical service is available to service the community. The Police Department operates an Emergency 911 System, in-vehicle wireless communications and a high tech mobile command center to afford residents the quickest possible response to any emergency situation. This continual investment in equipment, facilities and personnel has resulted in Warren having one of the lowest crime rates in the nation for a city over 100,000 people.

The mission of the Warren Public Library is to improve the quality of life for the citizens of Warren by providing services and resources that promote educational, cultural, social and economic well being. The library strives to be a source of information for lifetime learning and enjoyment. One of its primary goals is to stimulate young children's interest in reading and learning and to encourage literacy among all age groups. The Warren Public Library operates a Civic Center Library and occupies 35,000 square feet on the main floor of the City Hall building. The Library features a computer lab, self check-out units, private study rooms and an inviting reading room with fireplace. Services such as after hours book pick-up and a drive-up book drop are also available. This centrally located library benefits all citizens of Warren. Warren also has branch libraries, each providing internet access and adaptive devices for the visually impaired. As a member of the Suburban Library Cooperative, the Warren Libraries provide access for patrons to all library materials in the State of Michigan.

**CITY OF WARREN, MICHIGAN**  
**(Continued)**

The City of Warren has developed 30 City parks. Halmich Park, the largest of the City parks sits on approximately 80 acres and has four-lighted baseball diamonds, soccer fields, a concession stand and picnic pavilions. The City operates three indoor recreational facilities: the Warren Community Center, Owen Jax Recreation Center and the Stilwell Manor Senior Drop-In Center.

The Warren Community Center facility houses the Parks and Recreation, Communications Department and City Council offices as well as the Miller Branch of the Warren Public Library. The facility operates a year round aquatics center which includes a 150-foot water slide, a lazy river, play structure and lap pool. In addition, there are three gymnasiums, multi-purpose meeting rooms, and an auditorium and fitness center. The exterior grounds include a lighted football stadium, walking paths and irrigated soccer fields. With grant assistance from the Michigan Department of Transportation, the Recreation Department continues to offer specialized transportation for seniors and special populations.

The Parks and Recreation Department offers many year-round recreational programs, including baseball, softball, basketball, volleyball, swimming, bowling, arts and crafts, music, theater and dancing. Programs service pre-school children to senior citizens. Summer concerts are conducted by the City's Cultural Commission and the Parks and Recreation Department.

The City's Public Service Department provides a variety of services to the City's residents. Amongst these are weekly garbage collection; street maintenance, including snow and ice removal; building inspections; operation of the Waste Water Treatment Plant and the Water and Sewer System.

Affordable and safe housing is provided to Warren seniors through the operation of its 366-unit Senior Citizen Housing Complex.

**MAJOR INITIATIVES**

There is an ongoing commitment to improve road surfaces and traffic flow throughout the City. The majority of the road projects in this budget are directly funded through state shared gas and weight taxes, cooperative efforts with the Michigan Department of Transportation and/or the Macomb County Road Commission and a locally-approved local road replacement millage. Water mains are replaced in conjunction with many road projects. In addition, water and sewer infrastructure is replaced as necessary.

The budget includes over \$108 million in capital improvements. Much of that amount (\$46.5 million) is the work projected to be completed on the \$110 million waste water treatment plant incinerator project funded with a low-interest State Revolving Fund loan.

The replacement of aging capital assets is a necessary component of each annual budget. Funding is included for the replacement of vehicles and equipment for Police and Fire, DPW, Sanitation, Library, Parks and Recreation and City Clerk, as well as other city departments.

# **BUDGETARY DATA**

## **Introduction**

As you review the City's Budget document, note that it is organized by fund type. These fund types are distinguished by tabs and include the General Fund, Special Revenue Funds, Enterprise Funds, Capital Project Funds, and Debt Service Funds. The General Fund is further divided into major divisions or departments. Each division or department contains a Service Mission Statement, Performance Objectives and Indicators, Expenditure History Chart, Personnel and Budget changes for prior years, and requested, recommended by the Mayor and Adopted by Council for the new Budget year. The Service Mission Statement highlights the types of services each activity provides. The Performance Objectives give specific objectives that the activity hopes to achieve in the current year while the Performance Indicators provide a listing of key measurements of the activity's service, efforts and accomplishments. The Expenditure History Chart provides a graphic look at the activity's expenditures over the past ten fiscal years.

## **Uniform Budget Act**

The City is legally subject to the budgetary control requirements of State of Michigan P.A. 621 of 1978 (the Uniform Budgeting Act). The following statements represent a brief synopsis of the major provisions of this Act.

- Budgets must be adopted for the General Fund, Special Revenue Funds, and Debt Service Funds.
- The budgets must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budget appropriations.
- Expenditures cannot be made unless authorized in the budget.
- A public hearing must be held before budget adoptions.

## **Budgetary Basis of Accounting**

Budgets for the General, Special Revenue, Debt Service and Capital Project Funds are prepared and adopted on the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP).

## **Budgetary Process**

The preparation of the budget begins in December with the distribution of budget instructions by the Controller's Office. During January and February, the Mayor and Controller's Office hold meetings with all departments, divisions, and commissions to review proposed spending and activities. At this time alternative approaches are sought to provide better services and reduce costs. Departmental requests are addressed by the Mayor within overall City needs and an estimate of available resources. The remaining steps and deadlines are strictly outlined in the City Charter as follows:

1. Not later than the second Monday in April of each year, the Mayor shall submit to the Council a recommended budget for the next fiscal year, which is within the tax limit and other revenue sources of the City.
2. The recommended budget of the Mayor, together with his supporting schedules, information and messages, shall be reviewed by the Council.
3. A public hearing on the budget shall be held not less than one week before its final adoption.
4. Not later than the third Monday in May of each year, the Council shall, by resolution, adopt a budget for the ensuing fiscal year in accordance with the Michigan Uniform Accounting and Budgetary Act.

In addition to the Charter requirements, the Administrators of all City offices have made budget requests to the Mayor, which he has reviewed before arriving at his proposed budget recommendations.

**The Recommended Budget vs. Adopted Budget:** The terminology "Recommended Budget" is utilized throughout the document to indicate the budgetary totals and concepts as presented by the Mayor to the City Council on or before the second Monday in April. The terminology "Adopted Budget" refers to the official budgetary totals adopted by the City Council after the Mayor's submission and required public hearing is held.

Once adopted, the budget becomes the legally binding financial plan for the City. The City adopts its budget by budgetary center, which is in accordance with the State's legal requirement and is the level of classification detail at which expenditures may not legally exceed appropriations. The Council must approve any changes to a total budgetary center appropriation. Budgets are monitored carefully with the use of an encumbrance system.

In conformance to the State of Michigan Uniform Budgeting Act, the City amends the budgeted revenues and expenditures periodically to provide funding for new programs adopted during the fiscal year or to reflect changes in revenues and expenditure patterns as they occur. The purpose of this process is to ensure that the budget remains a timely and accurate management tool.

# **BUDGET CALENDAR**

## **November**

Controllers Office prepares budget preparation instructions and budget request forms.

## **December**

**10** Budget instructions and budget request forms are distributed to all departments, divisions, and commissions.

## **January**

**2 – 7** Controllers Office prepares estimated revenues and expenditures for current fiscal year.

**7** Operating budget requests due from all departments, divisions, and commissions.

**8 – 14** Controllers Office prepares revenue forecast.

**15 – 31** Controllers Office analyzes all budget requests.

## **February**

**1 – 28** Controllers Office prepares budgets in preparation for budget hearings.

## **March**

**2 – 24** The Mayor and Controllers Office hold administrative budget hearings with all departments, divisions, and commissions.

**25 – 31** Final administration review of all budget material is completed.

## **April**

**1 – 2** Final adjustments are made to the Budget document and all funds are brought into balance.

**3 – 4** Controllers Office prepares proposed Budget document.

**7 – 10** Proposed Budget is duplicated.

**14** Council sets Budget Public Hearing and first reading (FY27's Budget Public Hearing was set March 24, 2026)

**13** The Mayor's Proposed Budget is submitted to City Council in accordance with Charter deadline.

**13** The Mayor's Proposed Budget is presented to City Council.

**20** Budget Notice published in local newspaper. Public notice must be made seven days prior to the hearing.

**18 - 21** City Council Workshops. Each department, division and commission will have a scheduled time to present budgets.

**28** Public Hearing for Budget.

## **May**

**12** City Council adopts Taxation Resolution and Fiscal 2027 Budget.

**13 – 31** Controllers Office prepares Adopted Budget document incorporating City Council adjustments.

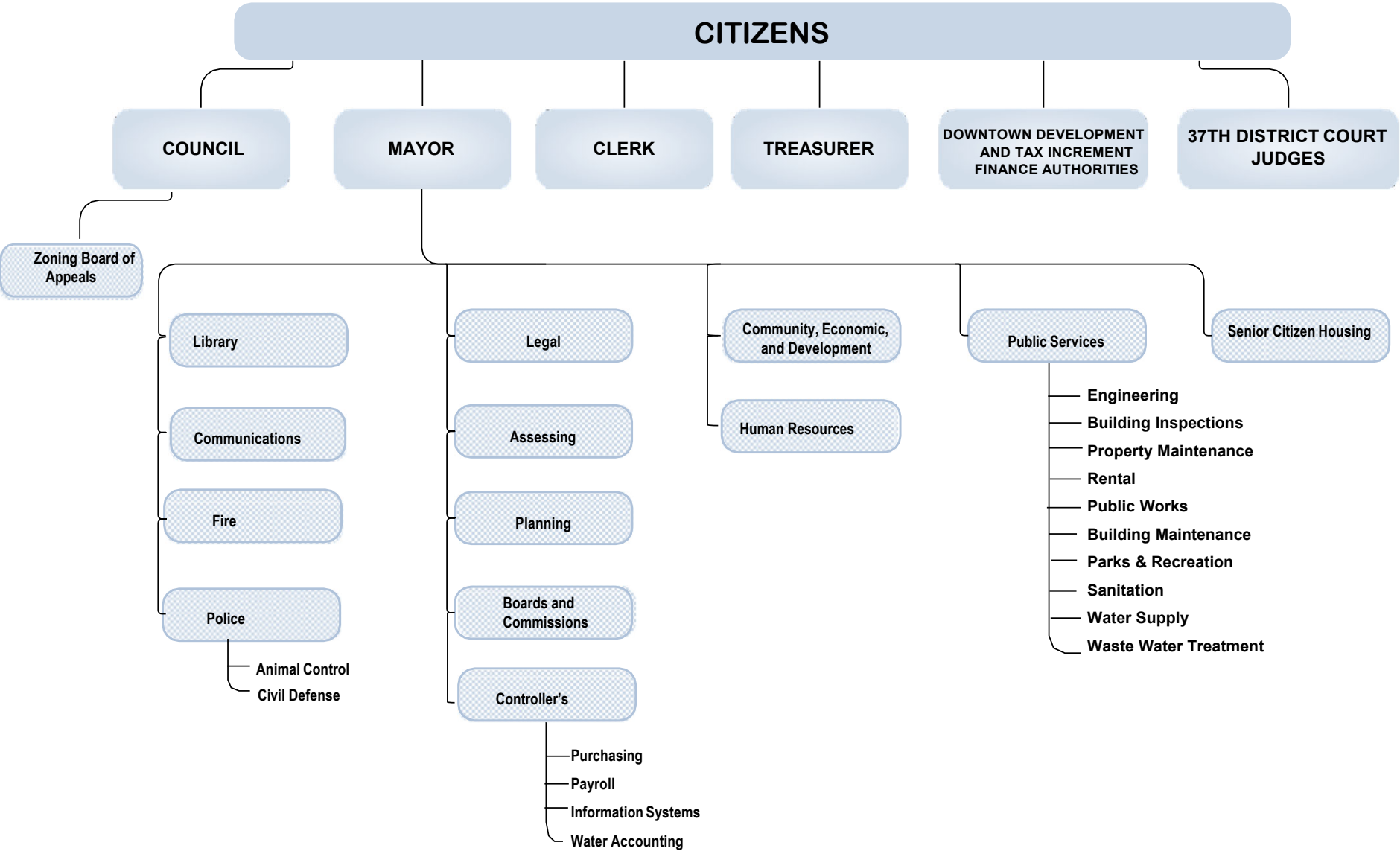
## **June**

**1 – 15** Adopted Budget is duplicated and distributed to City Council, departments, divisions, commissions, and public.

## **July**

**1** Beginning of Fiscal Year 2027.

# City of Warren, Michigan Organization Chart



# **CITY GOALS & OBJECTIVES**

## **Public Health and Safety**

Everyone who lives, works, or visits the City must be safe and perceive it as a community in which people can live healthfully, move about safely and feel confident that they and their property are protected from criminal harm and the hazard of fire and natural and manmade disasters. Supporting this effort are hundreds of volunteers who are committed to maintaining safe neighborhoods and workplaces. Our neighborhood watch program along with the Police Department's community policing efforts continues to be valuable tools in reducing crime. Prevention programs, particularly youth anti-drug programs will continue to be emphasized to focus upon higher-order prevention activities and contribute to the City's overall desirability. Premier fire prevention programs and life support services also will continue to be provided.

## **Neighborhoods**

The neighborhoods of the City are the backbone of our community. Community pride and standards are vital to the neighborhoods and businesses throughout the entire community. One of City government's major focuses is to encourage its citizens to strengthen and improve their neighborhoods. Beautification and ongoing maintenance of property are encouraged to assure high community standards, along with social and recreational activities for people of all ages and interests. The City will continue to strive for a permanent stock of decent housing which is available to meet the needs of all members of the community regardless of age, income, or background. Young people and young families are urged to develop an attachment to Warren and its neighborhoods, to maintain the same level of commitment as today's senior adults, its founding citizens.

## **Education**

Public education is the responsibility of the school districts located within the City. However, the importance of both public and private schools to the social and economic vitality of Warren neighborhoods and the business community is a primary concern to City government. The City supports strong, imaginative and innovative public school systems, which demand the highest educational standards of its administrators, teachers and students. The City will continue to provide excellent public library programs, which serve as major resources to all Warren educational institutions, citizens and the business community.

## **Recreational and Cultural**

An enriched recreational and cultural life is an essential ingredient to every successful community. The City is committed to providing outstanding cultural and recreational activities to residents of all ages. Citizen volunteers on the Cultural, Recreation, Library, Beautification, Historical, and Village Historical Commissions provide opinions and ideas as to how the City's cultural and recreational resources can and should be used. The City has thirty (30) City parks distributed throughout its neighborhoods. Strong cultural and recreational programs will help residents of all ages to maintain both active, healthy minds and bodies.

# **CITY GOALS & OBJECTIVES**

## **Economic Development**

City government acknowledges the ability to provide services is tied directly to tax base growth and seeks to balance congenial land uses that promote a healthy environment. The City will continue to encourage economic development in the existing industrial and commercial areas to expand the tax base and retain and create jobs. It is important to assure a community climate, which encourages economic activity and full employment, rewards creative enterprise and provides the means to realize other goals in the plan.

## **Maintenance and Appearance**

Warren's extensive infrastructure (buildings, roads, bridges and utilities) helps attract and retain residents and businesses, along with the City's natural resources. Preservation of the physical appearance and structural integrity of buildings must be applied to both publicly and privately owned properties to maintain high appearance standards. The City will continue to encourage the revitalization of many existing facilities and properties to meet current standards.

Ease of travel within the community is attractive to both residents and businesses. The City will continue to provide a fully balanced transportation system which is integrated with the regional systems and provides transit options for everyone in the community. Warren must maintain its desirability by continuing to plan and implement a road improvement priority system. These plans must remain sensitive to the needs of the City's neighborhoods to prevent any negative impact on the integrity of residential areas.

## **Intergovernmental Relations**

The City acknowledges that it is part of a larger urban area and that solutions to certain problems must be addressed on a regional level. By doing so, duplication of services and related costs can be avoided. A greater responsibility for public services has been shifted to cities by state and federal governments in recent years; adequate financing, however, has not always accompanied these new service needs. The City will continue to aggressively seek its fair share of state and federal funding and will remain actively involved in legislation on critical issues.

## **Financial Planning**

Financial planning and responsible management are mandatory to create an ongoing balanced budget in a community for its short-term and long-term welfare. The City will continue to evaluate all services in order to effectively and efficiently provide them at the lowest cost possible to Warren taxpayers. It is also necessary to review all revenue sources available and adjust any user fee charges where appropriate. The City will continue its thoughtful, innovative financial approach, which has earned it national recognition in budget preparation and financial reporting. Also, the City continues to maintain one of the highest credit ratings of any municipal government in the United States. This rating improves the investments of our bondholders and reduces the cost of borrowing to our taxpayers.

# **FINANCIAL POLICIES & STRATEGIES**

## **Financial Policies**

The City of Warren financial policies detailed below set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for reviewing current activities and proposals for future programs.

## **Operating Budget Policies**

1. No new or expanded services shall be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expense associated with the service.
2. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet must be offset through reductions in other equipment and/or costs.
3. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
4. The City will monitor departmental expenditures continuously to ensure conformity to budgets and decide on actions to bring the budget into balance, if necessary.
5. The City will avoid budgetary practices or procedures that balance current period expenditures at the expense of future years' revenues.
6. The budget will provide for adequate levels of funding for all retirement systems.
7. The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust.
8. Minimize the impact in the use of property tax financing by seeking alternative financing for City services including user fees and upgrading and/or enhancement of the property tax base.
9. Where possible, the City will integrate performance measurement and productivity indicators within the budget.

## **Revenue Policies**

1. The City will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
3. The City will establish all user charges and fees at a level related to the full cost (operating, direct, indirect and capital) of providing the service.
4. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
5. The City will project its annual revenues by an objective and thorough analytical process.
6. The City will maintain sound appraisal procedures and practices to reflect current property values.
7. The City will follow an aggressive policy of collecting revenues.

# **FINANCIAL POLICIES & STRATEGIES**

## **Investment Policies**

1. The City will deposit all funds on the same day the funds are received.
2. The City will make a cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure maximum investment capabilities.
3. The City will pool cash from several different funds for investment purposes to maximize potential earnings, when permitted by law.
4. The City will analyze market conditions and potential investments to maximize its yield, while maintaining the integrity, diversification and safety of the principal.
5. The City's accounting system will provide regular information concerning cash position and investment performance.

## **Debt Policies**

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues, and where the issuance of long-term debt is required, it will pay back the bonds within a period not to exceed the expected useful life of the project.
2. The City will not incur long-term debt to finance operating deficits.
3. The City will publish and distribute an official statement for each bond and note issue.
4. General obligation debt will not be used for enterprise activities.
5. The City will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects.

## **Reserve Policies**

1. The City will strive to maintain investment grade credit ratings, reduce susceptibility to emergency or unanticipated expenditures, or revenue shortfalls, and maintain a General Fund unassigned fund balance which represents between ten and fifteen percent of the Funds expenditures.
2. If at the end of a fiscal year, the fund balance falls below ten percent, the City shall, within one year, take action necessary to restore the unassigned fund balance to acceptable levels, and the Mayor shall prepare and submit to the City Council a plan for expenditure reductions and/or revenue increases.

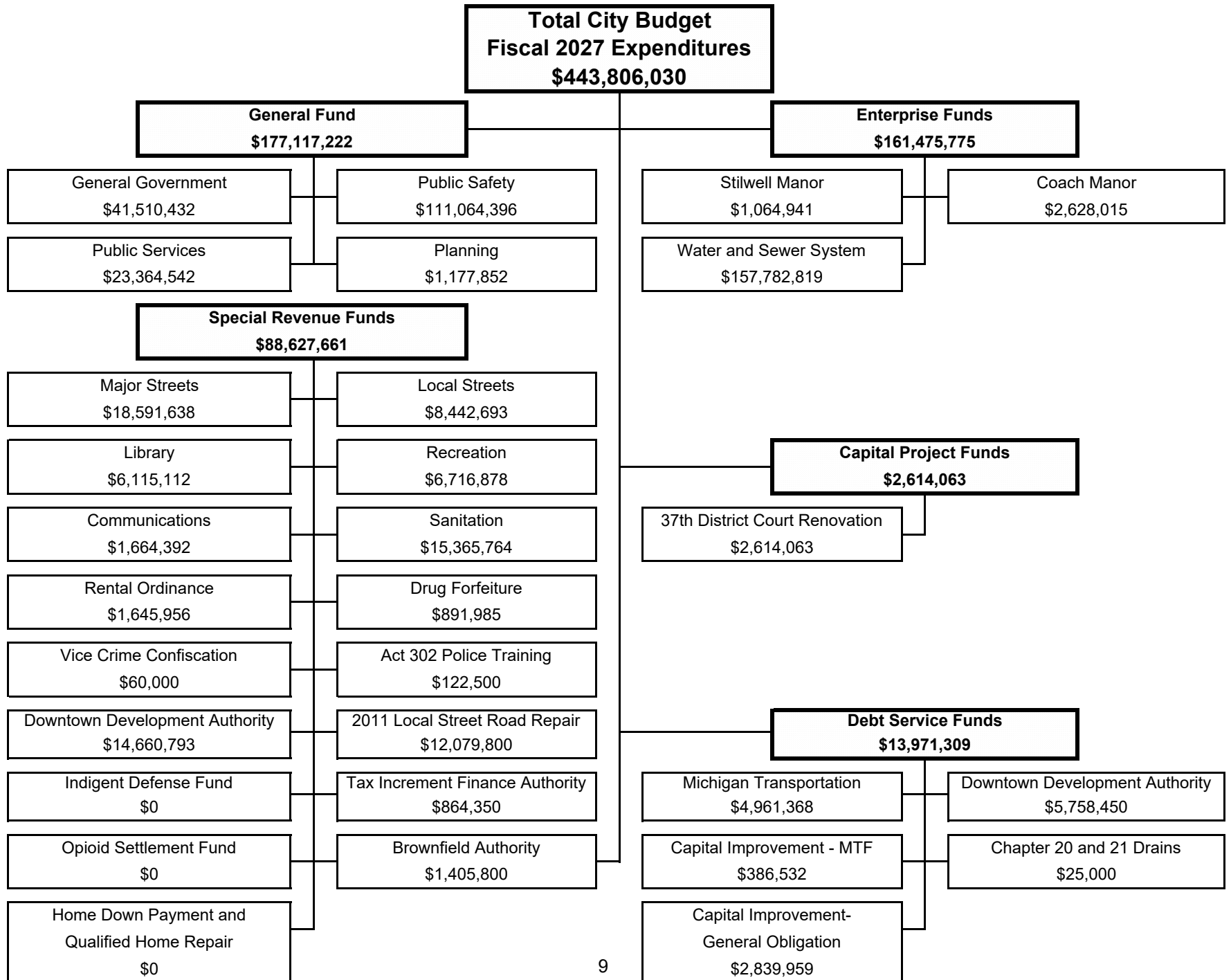
## **Accounting, Auditing and Financial Reporting Policies**

1. An independent audit will be performed annually.
2. The City will produce comprehensive annual financial reports in accordance with Generally Accepted Accounting Practices (GAAP), the body of accounting and financial reporting standards, conventions, and practices that have authoritative support from standard setting bodies such as the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

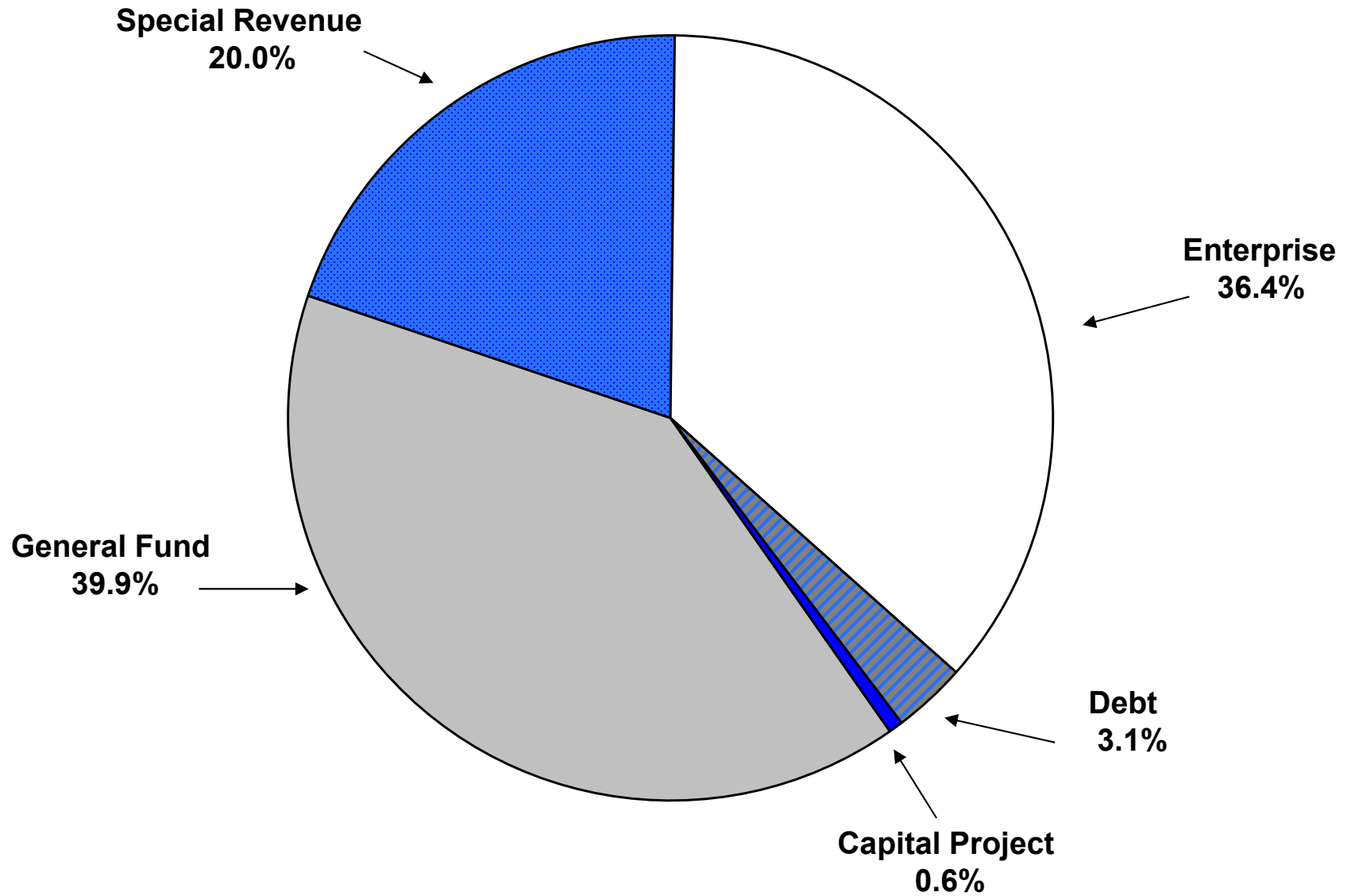
## *All Funds Summary*

The All Funds Summary provides the reader with a quick overview of the entire financial plan of the City for the upcoming fiscal year. Several schedules, charts and graphs are also included which highlight the revenue, expenditure and fund balance history and trends for all of the City's funds and helps to better illustrate the City's overall fund structure.

# FINANCIAL ORGANIZATION CHART



# FISCAL 2027 TOTAL CITY BUDGETED FUNDS PERCENT OF TOTAL EXPENDITURES



**REVENUE COMPARISON – CITY BUDGETED FUNDS**

<b>Fund Name</b>	<b>Fiscal 2024 Actual</b>	<b>Fiscal 2025 Actual</b>	<b>Fiscal 2026 Estimated</b>	<b>Fiscal 2027 Council Adopted</b>
<b>General Fund</b>				
<b>General Fund</b>	<b>\$ 138,935,226</b>	<b>\$ 170,188,242</b>	<b>\$ 154,315,513</b>	<b>\$ 163,948,364</b>
<b>Special Revenue Funds</b>				
Major Road Fund	14,184,595	14,853,965	14,753,898	21,230,841
Local Road Fund	6,323,889	6,631,988	6,651,879	8,778,490
Library Fund	6,822,999	7,192,076	6,954,381	7,321,761
Recreation Fund	5,959,493	7,095,836	11,340,327	6,506,120
Communications Fund	1,606,912	1,347,076	1,302,337	1,114,045
Sanitation Fund	13,763,583	14,389,355	13,858,915	14,333,045
Rental Ordinance Fund	1,370,223	1,277,620	1,335,000	1,245,000
Vice Crime Confiscation Fund	76,521	133,681	60,000	60,000
Drug Forfeiture Fund	906,721	770,317	705,000	705,000
Act 302 Police Training Fund	82,312	86,508	128,625	85,500
Downtown Development Authority Fund	14,849,572	16,174,489	14,126,422	14,395,130
2011 Local Street Road Repair Fund	10,053,689	10,478,426	10,393,919	10,728,735
Indigent Defense Fund	1,201,406	1,444,096	1,722,288	-
Tax Increment Finance Authority	430,291	500,656	884,086	897,862
Brownfield Authority	-	1,426,907	1,455,200	1,489,200
Opioid Settlement Fund	2,230,939	666,519	623,449	481,581
Home Down Payment and Qualified Home Repair	-	-	5,000,000	-
<b>Total Special Revenue Funds</b>	<b>79,863,145</b>	<b>84,469,515</b>	<b>86,295,726</b>	<b>89,372,310</b>
<b>Enterprise Funds</b>				
Stilwell Manor	1,111,613	1,056,527	1,066,834	1,129,577
Coach Manor	1,734,549	1,873,095	1,902,260	2,023,546
Water and Sewer System	57,155,823	84,824,169	92,610,270	159,445,083
<b>Total Enterprise Funds</b>	<b>60,001,985</b>	<b>87,753,791</b>	<b>95,579,364</b>	<b>162,598,206</b>
<b>Capital Project Funds</b>				
37 <sup>th</sup> District Court Renovation	1,151,278	2,150,745	900,000	1,350,000
<b>Total Capital Project Funds</b>	<b>1,151,278</b>	<b>2,150,745</b>	<b>900,000</b>	<b>1,350,000</b>
<b>Debt Service Funds</b>				
Chapter 20 and 21 Drain Debt	4,070.00	3,662	3,100	3,100
Michigan Transportation Debt	5,446,051	5,434,373	5,406,806	5,347,900
Capital Improvement Debt - General Obligation	-	-	1,844,250	2,839,959
Downtown Development Authority Debt	7,768,467	7,493,832	7,211,742	5,758,450
<b>Total Debt Service Funds</b>	<b>13,218,588</b>	<b>12,931,867</b>	<b>14,465,898</b>	<b>13,949,409</b>
<b>Total All Funds</b>	<b>\$ 293,170,222</b>	<b>\$ 357,494,160</b>	<b>\$ 351,556,501</b>	<b>\$ 431,218,289</b>

**EXPENDITURE COMPARISON – CITY BUDGETED FUNDS**

<b>Fund Name</b>	<b>Fiscal 2024 Actual</b>	<b>Fiscal 2025 Actual</b>	<b>Fiscal 2026 Estimated</b>	<b>Fiscal 2027 Council Adopted</b>
<b>General Fund</b>				
<b>General Fund</b>	<b>\$ 132,931,506</b>	<b>\$ 148,313,023</b>	<b>\$ 173,084,062</b>	<b>\$ 177,117,222</b>
<b>Special Revenue Funds</b>				
Major Road Fund	11,686,355	11,720,901	19,911,877	18,591,638
Local Road Fund	6,318,924	5,314,280	8,753,020	8,442,693
Library Fund	4,983,444	5,179,663	8,934,121	6,115,112
Recreation Fund	5,454,533	8,124,421	11,593,634	6,716,878
Communications Fund	2,048,908	1,766,585	2,107,279	1,664,392
Sanitation Fund	11,024,381	13,533,537	15,891,066	15,365,764
Rental Ordinance Fund	955,632	958,336	1,303,780	1,645,956
Vice Crime Confiscation Fund	30,239	93,698	60,000	60,000
Drug Forfeiture Fund	1,373,002	1,091,627	760,133	891,985
Act 302 Police Training Fund	59,399	71,693	168,625	122,500
Downtown Development Authority Fund	12,828,491	17,079,926	28,881,732	14,660,793
2011 Local Street Road Repair Fund	9,811,287	7,404,116	21,311,073	12,079,800
Indigent Defense Fund	1,201,406	1,444,096	1,722,288	-
Tax Increment Finance Authority	77,263	203,041	859,100	864,350
Brownfield Authority	-	1,333,896	1,373,400	1,405,800
Opioid Settlement Fund	-	-	-	-
Home Down Payment and Qualified Home Repair	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>67,853,264</b>	<b>75,319,815</b>	<b>123,631,128</b>	<b>88,627,661</b>
<b>Enterprise Funds</b>				
Stilwell Manor	1,308,274	1,003,328	1,035,575	1,064,941
Coach Manor	1,683,464	1,959,426	3,056,661	2,628,015
Water and Sewer System	67,495,006	76,425,161	102,138,797	157,782,819
<b>Total Enterprise Funds</b>	<b>70,486,744</b>	<b>79,387,915</b>	<b>106,231,033</b>	<b>161,475,775</b>
<b>Capital Project Funds</b>				
37 <sup>th</sup> District Court Renovation	398,038	1,022,901	2,052,470	2,614,063
<b>Total Capital Project Funds</b>	<b>398,038</b>	<b>1,022,901</b>	<b>2,052,470</b>	<b>2,614,063</b>
<b>Debt Service Funds</b>				
Chapter 20 and 21 Drain Debt	-	-	25,000	25,000
Michigan Transportation Debt	5,446,051	5,434,373	5,406,806	5,347,900
Capital Improvement Debt - General Obligation	-	338,747	1,844,250	2,839,959
Downtown Development Authority Debt	7,768,467	7,493,832	7,211,742	5,758,450
<b>Total Debt Service Funds</b>	<b>13,214,518</b>	<b>13,266,952</b>	<b>14,487,798</b>	<b>13,971,309</b>
<b>Total All Funds</b>	<b>\$ 284,884,070</b>	<b>\$ 317,310,606</b>	<b>\$ 419,486,491</b>	<b>\$ 443,806,030</b>

**UNASSIGNED FUND BALANCE COMPARISON – CITY BUDGETED FUNDS**

<b>Fund Name</b>	<b>Fiscal 2024 Actual</b>	<b>Fiscal 2025 Actual</b>	<b>Fiscal 2026 Estimated</b>	<b>Fiscal 2027 Council Adopted</b>
<b>General Fund</b>				
<b>General Fund</b>	<b>\$ 24,263,062</b>	<b>\$ 24,326,897</b>	<b>\$ 24,521,943</b>	<b>\$ 26,567,584</b>
<b>Special Revenue Funds</b>				
Major Road Fund	18,982,996	22,070,508	16,912,529	19,551,732
Local Road Fund	6,342,150	7,548,740	5,447,599	5,783,396
Library Fund	7,418,919	9,244,676	7,264,936	8,471,585
Recreation Fund	2,801,877	1,695,401	1,442,094	1,231,336
Communications Fund	2,002,702	1,539,674	734,732	184,385
Sanitation Fund	9,783,654	10,462,643	8,430,492	7,397,773
Rental Ordinance Fund	2,814,603	3,119,387	3,150,607	2,749,651
Vice Crime Confiscation Fund	463,679	503,662	503,662	503,662
Drug Forfeiture Fund	1,606,197	1,284,887	1,229,754	1,042,769
Act 302 Police Training Fund	71,701	86,516	46,516	9,516
Downtown Development Authority Fund	26,769,668	25,864,231	11,108,921	10,843,258
2011 Local Street Road Repair Fund	9,470,209	12,544,519	1,627,365	276,300
Indigent Defense Fund	-	-	-	-
Tax Increment Finance Authority	1,911,358	1,855,945	1,880,931	1,914,443
Brownfield Authority	-	671,162	752,962	836,362
Opioid Settlement Fund	2,230,939	2,897,458	3,520,907	4,002,488
Home Down Payment and Qualified Home Repair	-	-	5,000,000	5,000,000
<b>Total Special Revenue Funds</b>	<b>92,670,652</b>	<b>101,389,410</b>	<b>64,054,008</b>	<b>64,798,657</b>
<b>Enterprise Funds</b>				
Stilwell Manor	(365,231)	(141,575)	(110,316)	(45,680)
Coach Manor	2,425,059	2,576,472	1,422,071	1,972,003
Water and Sewer System	9,916,899	10,156,279	11,180,236	11,230,385
<b>Total Enterprise Funds</b>	<b>11,976,727</b>	<b>12,591,176</b>	<b>12,491,991</b>	<b>13,156,708</b>
<b>Capital Project Funds</b>				
37 <sup>th</sup> District Court Renovation	11,774,513	12,902,358	11,749,888	10,485,825
<b>Total Capital Project Funds</b>	<b>11,774,513</b>	<b>12,902,358</b>	<b>11,749,888</b>	<b>10,485,825</b>
<b>Debt Service Funds</b>				
Chapter 20 and 21 Drain Debt	81,006	84,668	62,768	40,868
Michigan Transportation Debt	-	-	-	-
Capital Improvement Debt - General Obligation	-	-	-	-
Downtown Development Authority Debt	-	-	-	-
<b>Total Debt Service Funds</b>	<b>81,006</b>	<b>84,668</b>	<b>62,768</b>	<b>40,868</b>
<b>Total All Funds</b>	<b>\$ 140,765,960</b>	<b>\$ 151,294,508</b>	<b>\$ 112,880,597</b>	<b>\$ 115,049,641</b>

## *General Fund*

The General Fund is the City's major operating fund, providing the majority of services available to our residents. The function of the fund is to record all revenues and expenditures of the City which are not accounted for in other funds. The major activities financed by the General Fund are Police and Fire Protection, City Administration and most Public Services. The primary source of revenue to fund these services is local property taxes generated annually and supplemented by state shared revenues.

**GENERAL FUND  
SUMMARY INFORMATION**

GENERAL FUND SUMMARY  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ 93,151,939	\$ 45,795,780	\$ 95,532,606	\$ 95,532,606	Property Taxes	\$ 100,936,068	\$ 100,936,068	\$ 100,936,068
38,752,406	11,231,199	27,461,405	27,703,208	Intergovernmental Revenues	27,135,189	27,135,189	27,135,189
4,900,641	2,116,462	6,775,000	6,775,000	Licenses and Permits	6,175,000	6,175,000	6,175,000
6,297,305	2,801,710	4,610,000	4,610,000	Fines and Forfeitures	7,712,000	7,712,000	7,712,000
5,297,000	1,644,214	4,200,000	4,200,000	Interest on Investments	5,500,000	5,500,000	5,500,000
5,540,544	2,975,766	5,546,500	5,546,500	Charges for Services	5,846,500	5,846,500	5,846,500
8,965,864	4,718,382	10,190,002	10,190,002	Miscellaneous Income	10,643,607	10,643,607	10,643,607
<u>\$ 162,905,699</u>	<u>\$ 71,283,513</u>	<u>\$ 154,315,513</u>	<u>\$ 154,557,316</u>	Total Revenues	<u>\$ 163,948,364</u>	<u>\$ 163,948,364</u>	<u>\$ 163,948,364</u>
				<b>EXPENDITURES:</b>			
\$ 29,467,731	\$ 22,299,994	\$ 47,458,577	\$ 44,035,040	General Government	\$ 44,221,819	\$ 41,532,992	\$ 41,510,432
100,476,338	45,982,694	101,972,858	103,452,045	Public Safety	136,672,577	111,610,812	111,064,396
17,320,053	7,665,296	22,318,575	23,544,072	Public Services	27,622,563	23,375,665	23,364,542
1,048,901	511,667	1,334,052	1,334,052	Planning	1,338,032	1,157,852	1,177,852
<u>\$ 148,313,023</u>	<u>\$ 76,459,650</u>	<u>\$ 173,084,062</u>	<u>\$ 172,365,209</u>	Total Expenditures	<u>\$ 209,854,991</u>	<u>\$ 177,677,321</u>	<u>\$ 177,117,222</u>
<u>\$ 14,592,677</u>	<u>\$ (5,176,137)</u>	<u>\$ (18,768,549)</u>	<u>\$ (17,807,893)</u>	Excess (Deficit) of Revenues over Expenditures	<u>\$ (45,906,627)</u>	<u>\$ (13,728,957)</u>	<u>\$ (13,168,858)</u>
				<b>OTHER FINANCING SOURCES:</b>			
\$ -	\$ -	\$ 10,251,183	\$ 10,251,183	Reserves	\$ 45,906,627	\$ 13,728,957	\$ 13,168,858
7,282,543	-	-	-	Lease/Subscriptions	-	-	-
-	-	7,556,710	7,556,710	Fund Balance Appropriated	-	-	-
<u>\$ 7,282,543</u>	<u>\$ -</u>	<u>\$ 17,807,893</u>	<u>\$ 17,807,893</u>	Total Other Financing Sources	<u>\$ 45,906,627</u>	<u>\$ 13,728,957</u>	<u>\$ 13,168,858</u>
\$ 21,875,220	\$ (5,176,137)	\$ (960,656)	\$ -	Excess (Deficit) of Revenues over Expenditures and Other Sources	\$ -	\$ -	\$ -
95,167,886	117,043,106	117,043,106	117,043,106	Estimated Fund Balance - Beginning of Period	98,274,557	98,274,557	98,274,557
				Reserve for:			
(556,077)	(556,077)	(556,077)	(556,077)	Nonspendable	(556,077)	(556,077)	(556,077)
(92,160,132)	(92,160,132)	(73,196,537)	(74,860,037)	Assigned	(27,289,910)	(57,337,924)	(57,982,038)
-	-	(17,807,893)	(17,807,893)	Fund Balance Supplemental Appropriation	(45,906,627)	(13,728,957)	(13,168,858)
<u>\$ 24,326,897</u>	<u>\$ 19,150,759</u>	<u>\$ 24,521,943</u>	<u>\$ 23,819,099</u>	Estimated Unassigned Fund Balance (Deficit) End of Period	<u>\$ 24,521,943</u>	<u>\$ 26,651,599</u>	<u>\$ 26,567,584</u>

GENERAL FUND REVENUES  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>PROPERTY TAXES:</u></b>			
\$ 90,089,983	\$ 45,456,829	\$ 92,680,764	\$ 92,680,764	Property Taxes	\$ 97,584,471	\$ 97,584,471	\$ 97,584,471
871,082	336,436	705,531	705,531	Industrial Facilities Tax	1,095,091	1,095,091	1,095,091
528,573	-	450,000	450,000	Penalties & Interest on Taxes	450,000	450,000	450,000
1,626,741	15	1,658,508	1,658,508	Administration Fee - Schools	1,767,861	1,767,861	1,767,861
35,560	2,500	37,803	37,803	Trailer & Senior Housing Fees in Lieu of Taxes	38,645	38,645	38,645
<u>\$ 93,151,939</u>	<u>\$ 45,795,780</u>	<u>\$ 95,532,606</u>	<u>\$ 95,532,606</u>	<b>Total Property Taxes</b>	<u>\$ 100,936,068</u>	<u>\$ 100,936,068</u>	<u>\$ 100,936,068</u>
				<b><u>INTERGOVERNMENTAL REVENUES:</u></b>			
				Federal Revenue:			
\$ 20,295	\$ -	\$ -	\$ -	Civil Defense Grant	\$ -	\$ -	\$ -
76,048	-	-	-	Byrne JAG Grant - 22/23/24	-	-	-
305,874	-	400,000	400,000	Substance Abuse Grant - 24/25/26	-	-	-
35,450	12,974	12,974	-	OHSP Ped Bike Grant/Special Enforcements	-	-	-
-	-	-	-	DOJ Coronavirus CESF - 2020 Police	-	-	-
-	-	-	-	Homeland Security Grant	-	-	-
-	-	-	-	Bulletproof Vest Grant	-	-	-
-	-	-	-	DOJ Coronavirus CESF - 2022 Court	-	-	-
10,025,348	-	-	-	Other Federal Grants - ARPA/SLFRF	-	-	-
				State Shared Revenue:			
18,650,228	6,335,679	18,475,433	18,993,311	Sales and Use Tax	18,128,333	18,128,333	18,128,333
5,678,153	3,942,452	5,709,946	5,709,946	Reimbursement for Personal Property Loss	5,881,244	5,881,244	5,881,244
93,598	4,840	188,535	188,535	Liquor Licenses	101,718	101,718	101,718
23,449	-	-	-	Medical Marihuana Excise Tax	-	-	-
200,000	-	-	-	Michigan Economic Development Grant	-	-	-
-	-	-	-	Michigan Dept of Labor - PPE Grant	-	-	-
13,043	1,980	16,520	16,520	Michigan Drug Court Program Grant-24/25/26	-	-	-
3,812	3,563	3,563	-	Michigan SCAO Clean Slate OT	-	-	-
421,532	-	-	-	Other State Grants - Local Retirement Grant	-	-	-
				Police Grants:			
83,176	45,513	59,388	-	MATS Grant	-	-	-
225,000	217,000	217,000	-	Police MCLOES CPE Training	-	-	-
108,000	-	-	-	Police Academy Assistance Program	-	-	-
927,963	463,424	875,000	875,000	911 Dispatch Training/Equipment	875,000	875,000	875,000
182,896	91,448	182,896	182,896	Judges Salary Standardization	182,896	182,896	182,896
375,624	24,689	24,689	132,000	Election Expense Reimbursement	132,000	132,000	132,000
				Local Revenue:			
557,917	87,637	550,461	650,000	Reimbursement - City of Center Line	659,000	659,000	659,000
745,000	-	745,000	555,000	Reimbursement - School Resource Officers	1,174,998	1,174,998	1,174,998
<u>\$ 38,752,406</u>	<u>\$ 11,231,199</u>	<u>\$ 27,461,405</u>	<u>\$ 27,703,208</u>	<b>Total Intergovernmental Revenues</b>	<u>\$ 27,135,189</u>	<u>\$ 27,135,189</u>	<u>\$ 27,135,189</u>

GENERAL FUND REVENUES  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>LICENSES AND PERMITS:</u></b>			
\$ 1,510,211	\$ 343,024	\$ 1,500,000	\$ 1,500,000	Building Permits	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
490,991	242,486	745,000	745,000	Electrical Permits	745,000	745,000	745,000
149,960	87,767	410,000	410,000	Plumbing Permits	410,000	410,000	410,000
403,584	198,090	500,000	500,000	Mechanical Permits	500,000	500,000	500,000
159,171	79,884	175,000	175,000	Zoning Permits and Fees	175,000	175,000	175,000
6,333	3,967	10,000	10,000	Sidewalk Permits	10,000	10,000	10,000
14,074	3,118	20,000	20,000	Animal Licenses	20,000	20,000	20,000
335,066	147,930	315,000	315,000	Plan Review Fees	315,000	315,000	315,000
1,831,251	1,010,196	3,100,000	3,100,000	Other Permits and Licenses	2,500,000	2,500,000	2,500,000
<u>\$ 4,900,641</u>	<u>\$ 2,116,462</u>	<u>\$ 6,775,000</u>	<u>\$ 6,775,000</u>	<b>Total Licenses and Permits</b>	<u>\$ 6,175,000</u>	<u>\$ 6,175,000</u>	<u>\$ 6,175,000</u>
				<b><u>CHARGES FOR SERVICES:</u></b>			
\$ 133,477	\$ 23,019	\$ 80,000	\$ 80,000	Engineering & Inspection Fees	\$ 80,000	\$ 80,000	\$ 80,000
212,825	81,920	180,000	180,000	Abandoned Auto Administrative Towing Fee	180,000	180,000	180,000
63,775	34,850	70,000	70,000	Foreclosure Fee	70,000	70,000	70,000
149,569	34,921	175,000	175,000	Clerk's Services	175,000	175,000	175,000
155,088	87,905	175,000	175,000	Weed Cutting	175,000	175,000	175,000
26,794	13,935	40,000	40,000	Board of Appeals	40,000	40,000	40,000
375,473	220,051	250,000	250,000	Police Services & Auctions	250,000	250,000	250,000
53,111	44,156	15,000	15,000	Fire Services	15,000	15,000	15,000
4,005,176	2,392,319	4,200,000	4,200,000	EMS Services	4,500,000	4,500,000	4,500,000
18,700	13,150	30,000	30,000	Planning Commission	30,000	30,000	30,000
69,840	27,540	45,000	45,000	Site Plan Fees	45,000	45,000	45,000
186,716	-	195,000	195,000	Community Development Administration	195,000	195,000	195,000
90,000	-	90,000	90,000	Block Grant Reimbursement	90,000	90,000	90,000
-	2,000	1,500	1,500	IFT Exemption Processing Fees	1,500	1,500	1,500
<u>\$ 5,540,544</u>	<u>\$ 2,975,766</u>	<u>\$ 5,546,500</u>	<u>\$ 5,546,500</u>	<b>Total Charges for Services</b>	<u>\$ 5,846,500</u>	<u>\$ 5,846,500</u>	<u>\$ 5,846,500</u>
				<b><u>FINES &amp; FORFEITURES</u></b>			
\$ 5,618,921	\$ 2,579,017	\$ 3,975,000	\$ 3,975,000	37th District Court Fines & Fees	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
248,939	90,611	250,000	250,000	Probation Fees	250,000	250,000	250,000
312,495	87,325	293,000	293,000	Property Maintenance Fines	350,000	350,000	350,000
116,950	44,757	92,000	92,000	Drug Court Revenue	112,000	112,000	112,000
<u>\$ 6,297,305</u>	<u>\$ 2,801,710</u>	<u>\$ 4,610,000</u>	<u>\$ 4,610,000</u>	<b>Total Fines &amp; Forfeitures</b>	<u>\$ 7,712,000</u>	<u>\$ 7,712,000</u>	<u>\$ 7,712,000</u>

(Continued)

GENERAL FUND REVENUES  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>MISCELLANEOUS REVENUES:</b>			
				Michigan Transportation Funds:			
\$ 1,532,150	\$ 749,527	\$ 1,806,000	\$ 1,806,000	Equipment & Service Reimbursements	\$ 1,906,000	\$ 1,906,000	\$ 1,906,000
1,062,527	557,700	1,115,400	1,115,400	Administrative Expense	1,303,400	1,303,400	1,303,400
5,000	5,000	5,000	5,000	Salt Dome Rental	5,000	5,000	5,000
				Administrative Expense:			
3,052,000	1,571,750	3,143,500	3,143,500	Water & Sewer System	3,237,800	3,237,800	3,237,800
111,500	57,400	114,800	114,800	Senior Citizen Housing	118,200	118,200	118,200
285,400	146,950	293,900	293,900	Library	302,700	302,700	302,700
148,000	76,200	152,400	152,400	Recreation	156,900	156,900	156,900
477,000	245,650	491,300	491,300	Sanitation	506,000	506,000	506,000
95,800	49,300	98,600	98,600	Rental Ordinance	101,500	101,500	101,500
-	-	-	-	Communications	-	-	-
444,600	228,950	457,900	457,900	Downtown Development Authority	471,600	471,600	471,600
306,100	157,600	315,200	315,200	2011 Local Street Road Repair Fund	324,600	324,600	324,600
				Fleet Maintenance Expense			
441,406	221,280	442,560	442,560	Sanitation	445,239	445,239	445,239
258,878	126,720	253,442	253,442	Water & Sewer System	264,668	264,668	264,668
70,200	177,045	900,000	900,000	Sale of Property/Equipment	900,000	900,000	900,000
323,266	64,935	250,000	250,000	Miscellaneous	250,000	250,000	250,000
-	-	5,000	5,000	Donations	5,000	5,000	5,000
102,037	32,375	95,000	95,000	Telecom Leases/Lease Proceeds	95,000	95,000	95,000
250,000	250,000	250,000	250,000	Court Building Rental	250,000	250,000	250,000
<u>\$ 8,965,864</u>	<u>\$ 4,718,382</u>	<u>\$ 10,190,002</u>	<u>\$ 10,190,002</u>	<b>Total Miscellaneous Revenue</b>	<u>\$ 10,643,607</u>	<u>\$ 10,643,607</u>	<u>\$ 10,643,607</u>
				<b>INTEREST ON INVESTMENTS:</b>			
\$ 5,816,573	\$ 2,062,176	4,200,000	\$ 4,200,000	Interest on Investments - Realized	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
(519,573)	(417,962)	-	-	Interest on Investments - Unrealized	-	-	-
<u>\$ 5,297,000</u>	<u>\$ 1,644,214</u>	<u>\$ 4,200,000</u>	<u>\$ 4,200,000</u>	<b>Total Interest on Investments</b>	<u>\$ 5,500,000</u>	<u>\$ 5,500,000</u>	<u>\$ 5,500,000</u>
				<b>OTHER FINANCING SOURCES:</b>			
\$ -	\$ -	\$ 10,251,183	\$ 10,251,183	Reserves	\$ 45,906,627	\$ 13,728,957	\$ 13,168,858
7,282,543	-	-	-	Lease/Subscriptions	-	-	-
-	-	7,556,710	7,556,710	Fund Balance Appropriated	-	-	-
<u>\$ 7,282,543</u>	<u>\$ -</u>	<u>\$ 17,807,893</u>	<u>\$ 17,807,893</u>	<b>Total Other Financing Sources</b>	<u>\$ 45,906,627</u>	<u>\$ 13,728,957</u>	<u>\$ 13,168,858</u>
<u>\$ 170,188,242</u>	<u>\$ 71,283,513</u>	<u>\$ 172,123,406</u>	<u>\$ 172,365,209</u>	<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$ 209,854,991</u>	<u>\$ 177,677,321</u>	<u>\$ 177,117,222</u>

# Fiscal 2027 General Fund Revenues

**PROPERTY TAXES:**

The property tax is a local tax. All property tax revenues are collected, administered, and spent at the local level. Every property owner in Michigan is subject to property tax by at least four units of government - the County, the school district, intermediate school districts, and the City or Township in which the property is located. Villages, special authorities, and community colleges may also levy taxes on that property. The property tax is determined by two factors: The tax rate and assessment on property as finally equalized by the State. The unit of measurement for the property tax, the "mill", is defined as \$1 per \$1,000 of Taxable Value.

<b>Funds:</b>	<b>Estimated Taxable Value</b>	<b>Tax Rate</b>	<b>Levy</b>
<u>General Fund:</u>			
Charter Millage	\$ 4,742,411,539	8.1385	\$ 38,596,116
<u>Special Levies:</u>			
Police & Fire Pension	4,986,285,050	5.5008	27,428,557
Police & Fire Operating	4,742,411,539	4.5686	21,666,181
Emergency Medical Service	4,742,411,539	0.2706	1,283,297
Police	4,742,411,539	0.9078	4,305,160
Fire	4,742,411,539	0.9078	4,305,160
Total General Fund Operating Levy		20.2941	\$ 97,584,471
<u>Special Revenue:</u>			
Library (Charter)	4,742,411,539	0.4516	2,141,673
Library (Voted)	4,742,411,539	0.7882	3,737,969
Sanitation	4,742,411,539	2.7123	12,862,843
Parks & Recreation	4,742,411,539	0.9037	4,285,717
2011 Local Street Repair & Maintenance	4,742,411,539	1.9576	9,283,745
Total Special Revenue Fund Levy		6.8134	\$ 32,311,947
Total Levy		27.1075	\$ 129,896,418

# Fiscal 2027 General Fund Revenues

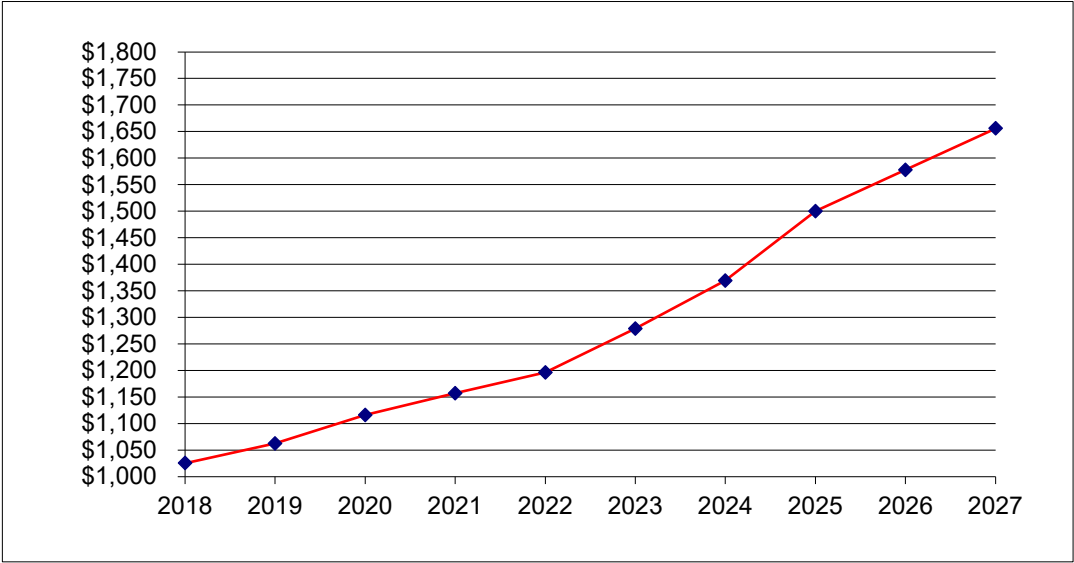
**PROPERTY TAXES:**

The property tax is a local tax. All property tax revenues are collected, administered, and spent at the local level. Every property owner in Michigan is subject to property tax by at least four units of government - the County, the school district, intermediate school districts, and the City or Township in which the property is located. Villages, special authorities, and community colleges may also levy taxes on that property. The property tax is determined by two factors: The tax rate and assessment on property as finally equalized by the State. The unit of measurement for the property tax, the "mill", is defined as \$1 per \$1,000 of Taxable Value.

<b>Funds:</b>	<b>Estimated Taxable Value</b>	<b>Tax Rate</b>	<b>Levy</b>
<u>General Fund:</u>			
Charter Millage	\$ 70,202,587	4.0692	\$ 285,668
<u>Special Levies:</u>			
Police & Fire Pension	209,363,524	2.7504	575,833
Police & Fire Operating	70,202,587	2.2843	160,364
Emergency Medical Service	70,202,587	0.1353	9,498
Police	70,202,587	0.4539	31,864
Fire	70,202,587	0.4539	31,864
Total General Fund Operating Levy		<u>10.1470</u>	<u>\$ 1,095,091</u>
<u>Special Revenue:</u>			
Library (Charter)	70,202,587	0.2258	15,852
Library (Voted)	70,202,587	0.3941	27,667
Sanitation	70,202,587	1.3561	95,202
Parks & Recreation	70,202,587	0.4518	31,718
2011 Local Street Repair & Maintenance	70,202,587	0.9788	68,714
Total Special Revenue Fund Levy		<u>3.4066</u>	<u>\$ 239,153</u>
Total Levy		<u>13.5536</u>	<u>\$ 1,334,244</u>

# Average Residential City Tax Ten Fiscal Years

	<u>Fiscal 2018</u>	<u>Fiscal 2019</u>	<u>Fiscal 2020</u>	<u>Fiscal 2021</u>	<u>Fiscal 2022</u>	<u>Fiscal 2023</u>	<u>Fiscal 2024</u>	<u>Fiscal 2025</u>	<u>Fiscal 2026</u>	<u>Fiscal 2027</u>
Charter Millage	8.7101	8.6709	8.6249	8.5421	8.4600	8.3263	8.3263	8.2555	8.2257	8.1385
Police & Fire Pension	4.9848	4.9848	4.9848	4.9848	4.9848	4.9848	4.9848	5.4848	5.3148	5.5008
Emergency Medical Service	0.2901	0.2887	0.2871	0.2843	0.2815	0.2770	0.2770	0.2746	0.2736	0.2706
Police Operating	0.9676	0.9632	0.9624	0.9531	0.9439	0.9289	0.9289	0.9210	0.9176	0.9078
Fire Operating	0.9676	0.9632	0.9624	0.9531	0.9439	0.9289	0.9289	0.9210	0.9176	0.9078
Police & Fire Operating (Voted)	4.8897	4.8676	4.8418	4.7953	4.7492	4.6741	4.6741	4.6343	4.6176	4.5686
Library (Charter)	0.4837	0.4815	0.4789	0.4743	0.4697	0.4622	0.4622	0.4582	0.4565	0.4516
Library (Voted)	0.8439	0.8401	0.8356	0.6014	0.6014	0.8065	0.8065	0.7996	0.7967	0.7882
Sanitation	2.5550	2.5550	2.5550	2.5550	2.8196	2.7750	2.7750	2.7514	2.7414	2.7123
Parks & Recreation	0.9676	0.9632	0.9580	0.9488	0.9396	0.9247	0.9247	0.9168	0.9134	0.9037
2011 Local Street Repairs (Voted)	2.0955	2.0860	2.0749	2.0549	2.0351	2.0029	2.0029	1.9858	1.9786	1.9576
<b>Total</b>	<b>27.7742</b>	<b>27.7556</b>	<b>27.6642</b>	<b>27.5658</b>	<b>27.1471</b>	<b>27.2287</b>	<b>27.0913</b>	<b>27.4030</b>	<b>27.1535</b>	<b>27.1075</b>
Average Residential Taxable Value	\$ 36,923	\$ 38,279	\$ 40,350	\$ 41,980	\$ 44,075	\$ 46,961	\$ 50,551	\$ 54,733	\$ 58,103	\$ 61,089
Average Residential City Taxes	\$ 1,025.51	\$ 1,062.46	\$ 1,116.25	\$ 1,157.21	\$ 1,196.51	\$ 1,278.69	\$ 1,369.49	\$ 1,499.85	\$ 1,577.70	\$ 1,655.97

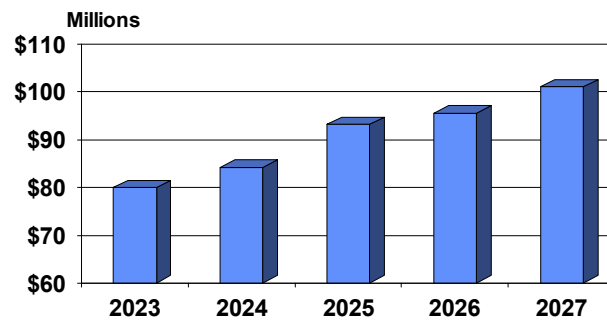


# Fiscal 2027 General Fund Revenues

## City Taxes

The city's major source of revenue is generated by property taxation. This revenue calculation is based on a relationship between two variables. The first is the taxable valuation of industrial, commercial, and residential parcels, both real and personal property.

Operating Tax Revenue



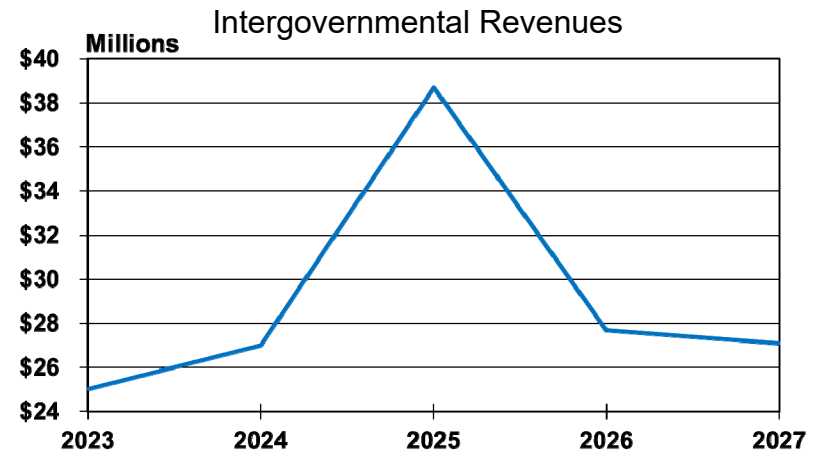
The second variable is the application of a specific tax levy for general operations. If either of these variables increases or decreases, a relative change to the city tax revenue will be experienced.

In the Fiscal 2027 Budget, operating city tax revenue represents 57% of total revenue sources, an increase of \$5,403,462 or approximately 5.7% more than the Fiscal 2026 Budget. The increase is the result of a slight rise in property values.

The Total General Fund Operating Levy for the 2027 Fiscal Year is 20.2941 mills per \$1,000 of taxable value. The mills were increased 0.0272 of one mill for Police and Fire Pension Act 345. The operating millage rate continues to be below the 20.97 millage rate limit established by City Charter and at the 20.2941 Headlee maximum allowable levy.

## Intergovernmental Revenues

Another major source of revenue to the City is Intergovernmental Revenues. This source of revenue is comprised of grants from the Federal, State, and County levels of government. The major source in this revenue category is State Shared Revenue. These revenue sharing distributions, made by the State to communities in Michigan, are distributed based on formulas determined by the State. These formulas take into consideration population estimates and sales tax collections made by the State.



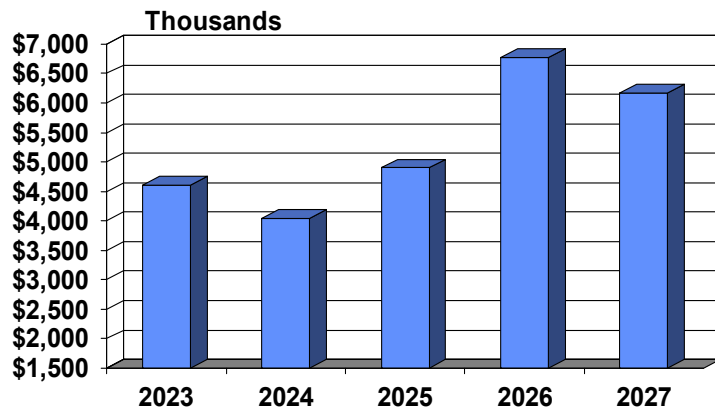
In Fiscal 2027, Intergovernmental Revenues represent 15.3% of total revenue sources. Intergovernmental revenues decreased from Fiscal 2026, due to an estimated decrease in revenue sharing expected from the State of Michigan offset by the increase in reimbursements for school resources officers.

# Fiscal 2027 General Fund Revenues

## Licenses & Permits

The revenue source of licenses and permits represents fees charged by City Departments to individuals and businesses that allow for the building of new structures as well as improvements made to existing structures. New structures that require permits include garages, sheds, decks, porches, and buildings. Improvements such as central air conditioning, furnace replacement, electrical and plumbing modifications, fences and pools also require permits from the respective City department.

Licenses & Permits

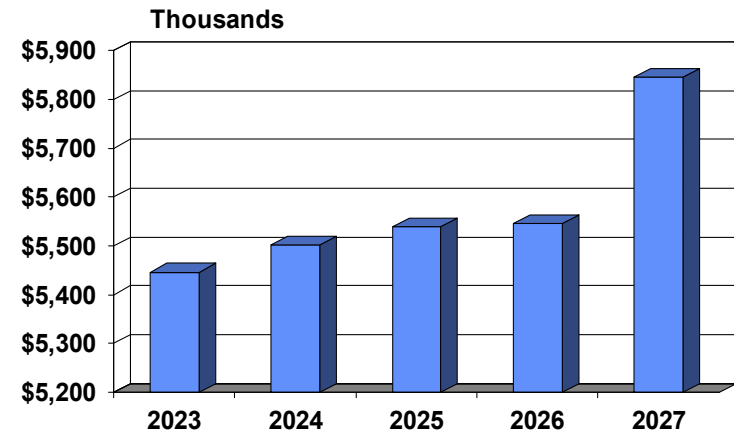


In the Fiscal 2027 Budget, License and Permit revenues represent 3.5% of total revenue sources, a decrease of \$600,000 or approximately 8.9% less than Fiscal 2026. Recreational Marijuana Dispensaries are expected to produce approximately \$1.2 million dollars in revenue in the Fiscal 2026 Budget.

## Charges for Services

Charges for Services consists of revenue received from individuals, schools, businesses, and other City funds. These funds are used to reimburse the General Fund for services provided by General Fund departments. The primary revenue accounts within this revenue center include EMS services, Engineering & Inspection fees, City Clerk services, and reimbursements for Police services.

Charges for Services

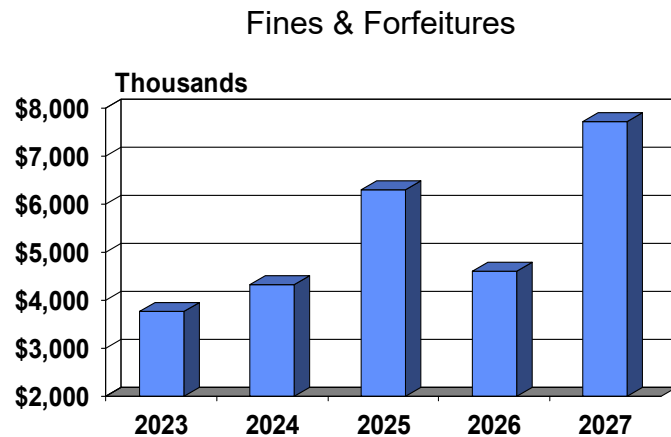


In the Fiscal 2027 Budget, revenues from Charges for Services represent 3.3% of total revenue sources. No significant change is anticipated for the Fiscal 2027 Budget as compared to the Fiscal 2026 Budget.

# Fiscal 2027 General Fund Revenues

## Fines & Forfeitures

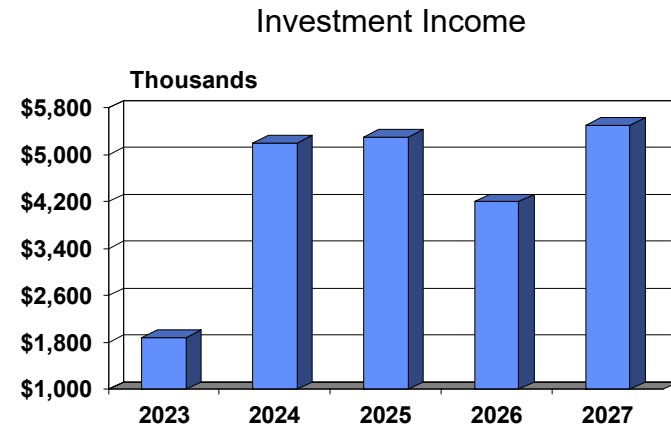
Fines & Forfeiture revenues are comprised of payments made by individuals, businesses or corporations who have violated various statutes, ordinances or laws. Included in this revenue center are court costs, parking fines, bond forfeitures, and default judgment fees.



In the Fiscal 2027 Budget, Fines & Forfeiture revenues represent 4.4% of total revenue sources, an increase of approximately 67.3% more than the Fiscal 2026 Budget. The increase is the result of improved collection processes through the 37<sup>th</sup> District Court.

## Investment Income

Investment income provides a minimal contribution to revenues. These revenues are budgeted cautiously due to the fact that they are largely a direct function of interest rates.

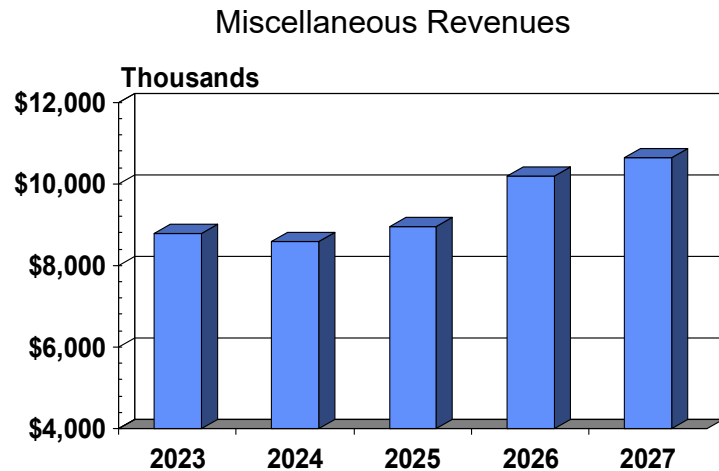


In the Fiscal 2027 Budget, Investment Income revenues represent 3.1% of total revenue sources. No significant change is anticipated for Fiscal 2027. The FY2025 and FY2026 interest comparisons include an “unrealized” investment offset as is required by GAAP. The offset is based on a comparison of investment cost versus market value at a point in time. It would only be realized if an investment was not held to maturity. At maturity, full interest is realized and there is no loss of principal.

# Fiscal 2027 General Fund Revenues

## Miscellaneous Revenues

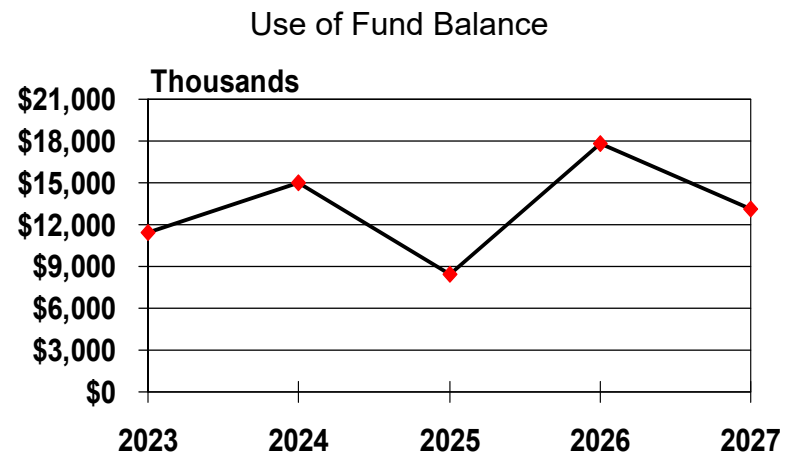
The revenue source of Miscellaneous Revenue includes revenues that cannot be easily classified in other revenue areas. Included in this revenue area are Rental Income and Administrative Costs from different sources, and Sale of Equipment.



In the Fiscal 2027 Budget, Miscellaneous Revenues represent 6% of total revenue sources, an increase of \$453,605 or 4.5% more than the Fiscal 2026 Budget. This increase is a result of an increase in inter-governmental charges for administrative services provided with General Fund resources.

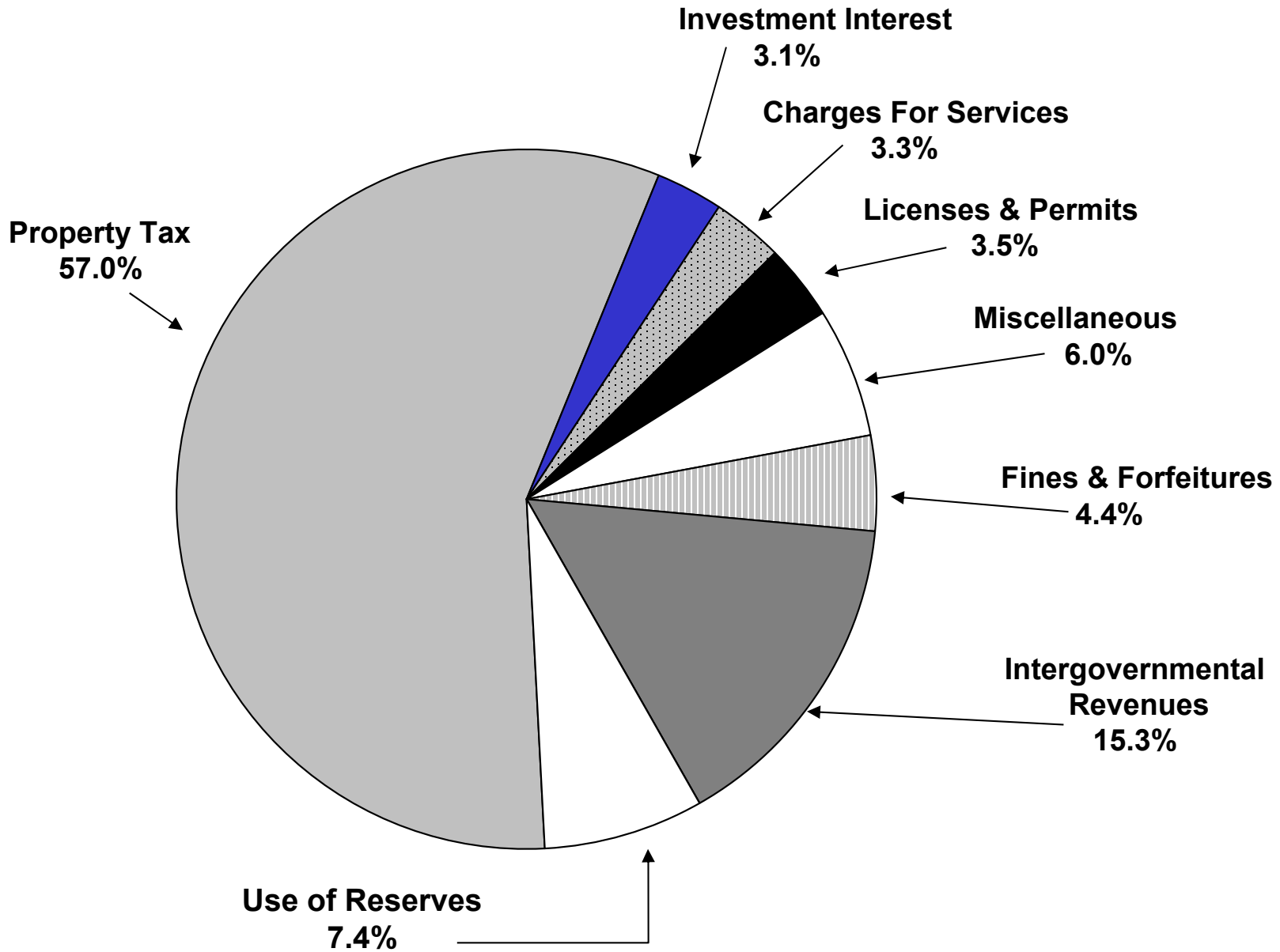
## Use of Fund Balance

A use of Fund Balance exists when there is an inequality in the relationship between revenues and expenditures in a given fund. If expenditures exceed revenues, a Use of Fund Balance is needed to balance the budget.



In the Fiscal 2027 Budget, budgeted Use of Fund Balance Reserves represents 7.4% of total revenue sources. This is a decrease \$4,639,035 or 26.1% less than the Fiscal 2026 amended budget on December 31, 2025.

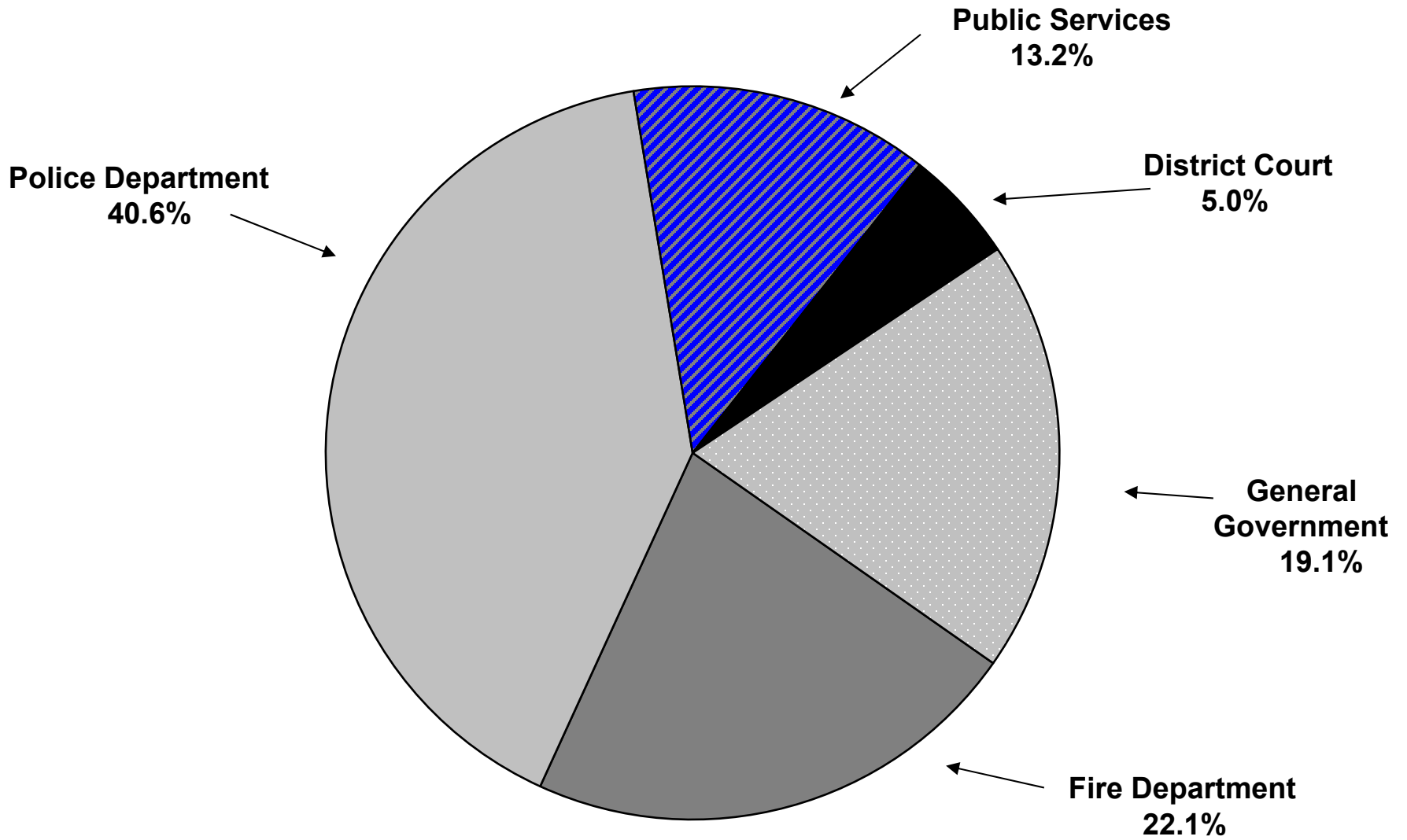
# FISCAL 2027 GENERAL FUND REVENUES



GENERAL FUND REVENUES

Fiscal 2026 Amended Budget		Description	Fiscal 2027 Council Adopted Budget	
Percentage	Amount		Amount	Percentage
55.4%	\$ 95,532,606	Property Tax	\$ 100,936,068	57.0%
16.1%	27,703,208	Intergovernmental	27,135,189	15.3%
3.9%	6,775,000	Licenses and Permits	6,175,000	3.5%
2.7%	4,610,000	Fines and Forfeitures	7,712,000	4.4%
2.4%	4,200,000	Interest on Investments	5,500,000	3.1%
3.2%	5,546,500	Charges for Services	5,846,500	3.3%
5.9%	10,190,002	Miscellaneous	10,643,607	6.0%
5.9%	10,251,183	Capital Equipment Reserves	13,168,858	7.4%
<u>4.4%</u>	<u>7,556,710</u>	Fund Balance Appropriated	<u>-</u>	<u>0.0%</u>
<u>100.0%</u>	<u>\$ 172,365,209</u>	Total Revenues	<u>\$ 177,117,222</u>	<u>100.0%</u>

# FISCAL 2027 GENERAL FUND EXPENDITURES



GENERAL FUND APPROPRIATIONS

Fiscal 2026 Amended Budget		Description	Fiscal 2027 Council Adopted Budget	
Percentage	Amount		Amount	Percentage
20.1%	\$ 34,681,916	General Government	\$ 32,654,524	18.4%
5.4%	9,353,124	District Court	8,855,908	5.0%
21.7%	37,497,339	Fire Department	39,212,297	22.1%
38.3%	65,954,706	Police Department	71,852,099	40.6%
11.5%	19,774,072	Public Service	19,364,542	10.9%
2.2%	3,770,000	Street Lighting	4,000,000	2.3%
<u>0.8%</u>	<u>1,334,052</u>	Planning	<u>1,177,852</u>	<u>0.7%</u>
<u>100.0%</u>	<u>\$ 172,365,209</u>	Total Appropriations	<u>\$ 177,117,222</u>	<u>100.0%</u>

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

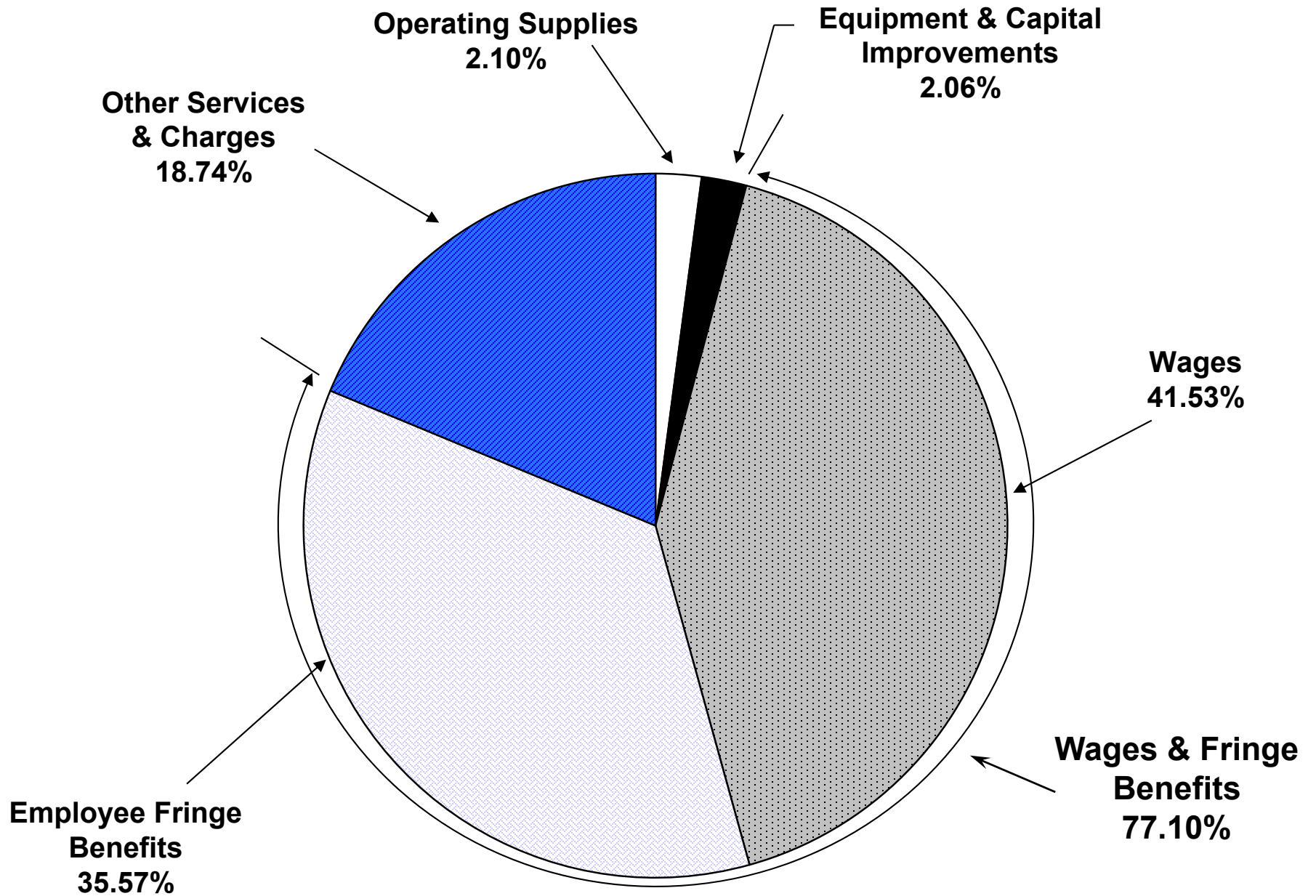
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>GENERAL GOVERNMENT:</u></b>			
\$ 1,149,495	\$ 526,962	\$ 1,184,377	\$ 1,397,788	Council	\$ 1,410,842	\$ 1,336,442	\$ 1,436,442
7,760,660	4,118,209	9,353,124	9,353,124	District Court	8,842,735	8,842,735	8,855,908
743,055	412,745	901,416	901,416	Mayor	947,107	947,107	947,107
1,618,248	711,143	2,134,611	2,134,611	Clerk	4,163,222	2,468,222	2,588,665
1,351,945	711,240	1,644,581	1,644,581	Treasurer	1,699,979	1,699,979	1,712,168
2,120,739	1,180,030	2,433,539	2,433,539	Controller	2,549,743	2,549,743	2,579,445
1,252,354	496,840	1,702,210	1,702,210	Information Systems	1,704,283	1,704,283	1,704,283
1,660,756	874,149	2,296,310	2,296,310	Legal	2,551,008	2,507,776	2,520,531
1,934,711	839,563	1,980,009	2,461,037	Assessing	2,382,027	2,382,027	2,534,148
1,162,238	627,283	1,587,794	1,587,794	Human Resources	1,952,869	1,682,936	2,006,936
2,148,523	1,099,777	3,275,071	3,561,256	Property Maintenance Inspection	4,107,555	3,555,168	3,593,833
236,665	146,787	387,413	387,413	Community and Economic Development	843,362	715,087	668,443
6,185,950	10,491,381	18,215,690	13,789,173	Administration Unallocated Expense	10,706,484	10,780,884	10,001,920
				<u>Commissions:</u>			
10,486	7,748	31,375	31,375	Police & Fire Civil Service	32,375	32,375	32,375
14,909	7,125	32,910	32,910	Zoning Board of Appeals	32,910	32,910	32,910
43,893	5,916	58,867	80,235	Beautification Commission	61,200	61,200	61,200
39,208	27,759	44,100	44,100	Cultural Commission	44,100	44,100	44,100
10,723	4,449	19,300	19,300	Crime Commission	24,550	24,550	24,550
3,424	3,666	15,128	15,128	Historical Commission	19,678	19,678	19,678
0	-	-	-	Employees Retirement Commission	-	-	-
-	-	-	-	Police & Fire Retirement Commission	-	-	-
3,230	-	5,052	6,040	Council of Commissions	6,040	6,040	6,040
9,315	3,525	84,300	84,300	Historic District Commission	81,800	81,800	81,800
5,847	3,424	15,400	15,400	Animal Welfare Commission	26,950	26,950	26,950
-	-	54,000	54,000	Veterans Advisory and Memorial Commission	29,000	29,000	29,000
1,356	273	2,000	2,000	Senior Health Care Services	2,000	2,000	2,000
<u>\$ 29,467,731</u>	<u>\$ 22,299,994</u>	<u>\$ 47,458,577</u>	<u>\$ 44,035,040</u>	<b>Total General Government</b>	<u>\$ 44,221,819</u>	<u>\$ 41,532,992</u>	<u>\$ 41,510,432</u>
				<b><u>PUBLIC SAFETY:</u></b>			
\$ 35,107,803	\$ 16,371,990	\$ 37,681,232	\$ 37,497,339	Fire Department	\$ 61,218,156	\$ 39,627,382	\$ 39,212,297
64,644,159	29,254,032	63,291,904	64,954,984	Police Department	74,372,565	70,901,574	70,770,243
451,083	213,670	689,197	689,197	Animal Control	745,173	745,173	745,173
273,293	143,002	310,525	310,525	Civil Defense	336,683	336,683	336,683
<u>\$ 100,476,338</u>	<u>\$ 45,982,694</u>	<u>\$ 101,972,858</u>	<u>\$ 103,452,045</u>	<b>Total Public Safety</b>	<u>\$ 136,672,577</u>	<u>\$ 111,610,812</u>	<u>\$ 111,064,396</u>

(Continued)

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>PUBLIC SERVICES:</u></b>			
\$ 543,262	\$ 260,071	\$ 528,822	\$ 528,822	Director	\$ 551,909	\$ 551,909	\$ 564,743
1,704,494	908,205	2,151,505	2,151,505	Engineering and Inspection	2,189,238	2,184,307	2,151,804
3,662,278	1,889,971	4,497,010	5,152,029	Building Inspections	5,560,905	5,172,507	5,301,973
5,609,166	1,971,707	8,095,765	8,451,329	DPW Garage	10,577,284	7,973,715	7,973,715
2,340,244	1,171,263	3,275,473	3,490,387	Building Maintenance	4,743,227	3,493,227	3,372,307
<u>3,460,609</u>	<u>1,464,079</u>	<u>3,770,000</u>	<u>3,770,000</u>	Street Lighting	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
<u>\$ 17,320,053</u>	<u>\$ 7,665,296</u>	<u>\$ 22,318,575</u>	<u>\$ 23,544,072</u>	<b>Total Public Services</b>	<u>\$ 27,622,563</u>	<u>\$ 23,375,665</u>	<u>\$ 23,364,542</u>
<u>\$ 1,048,901</u>	<u>\$ 511,667</u>	<u>\$ 1,334,052</u>	<u>\$ 1,334,052</u>	<b><u>PLANNING:</u></b>	<u>\$ 1,338,032</u>	<u>\$ 1,157,852</u>	<u>\$ 1,177,852</u>
<u>\$ 148,313,023</u>	<u>\$ 76,459,650</u>	<u>\$ 173,084,062</u>	<u>\$ 172,365,209</u>	<b>TOTAL GENERAL FUND</b>	<u>\$ 209,854,991</u>	<u>\$ 177,677,321</u>	<u>\$ 177,117,222</u>

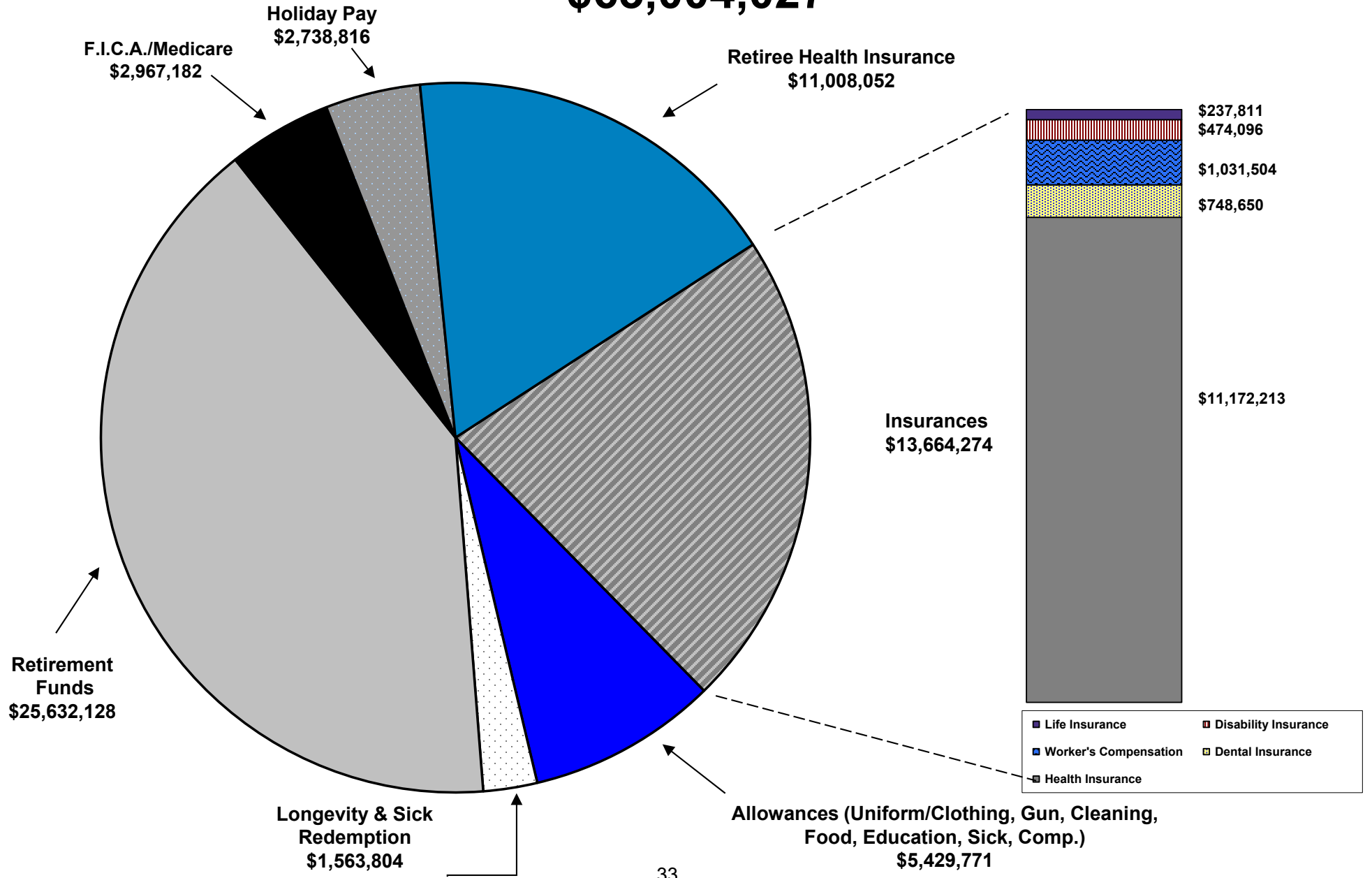
# GENERAL FUND BY TYPE OF EXPENDITURE FISCAL 2027



FISCAL 2026  
GENERAL FUND BUDGET DATA

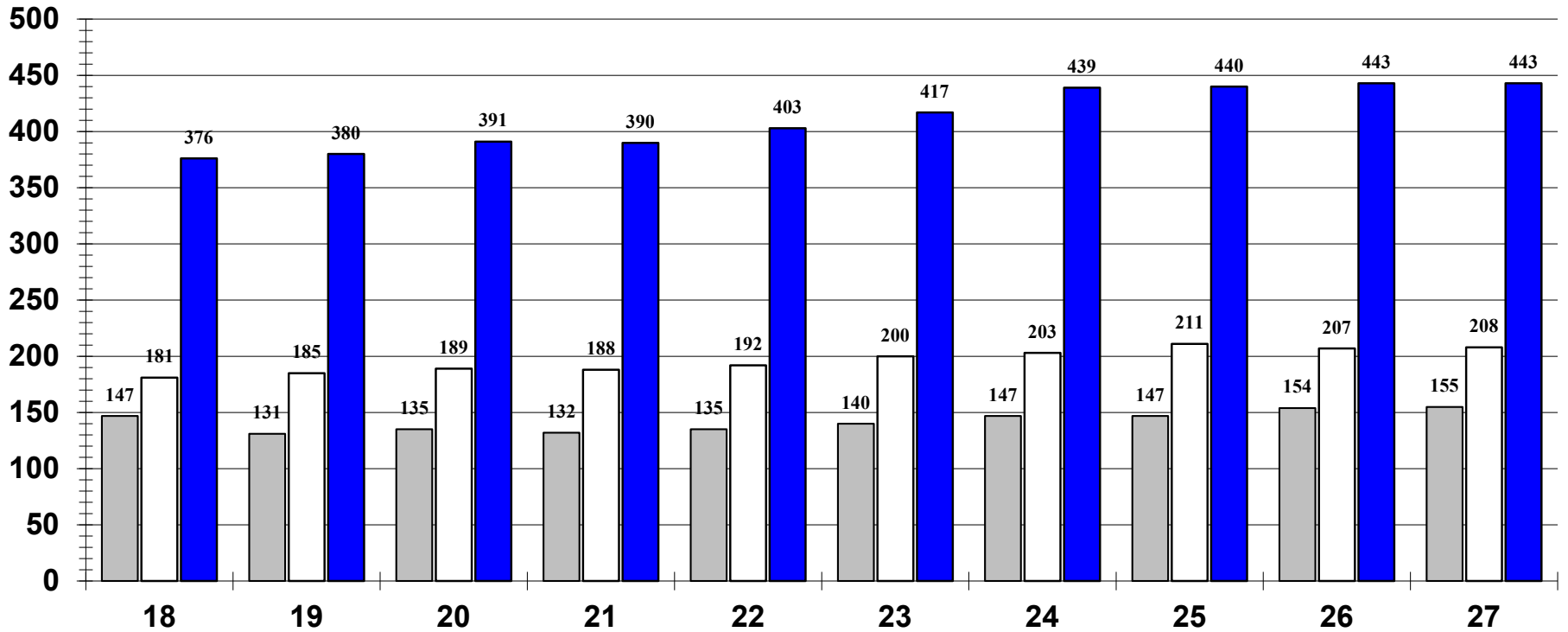
<u>Department</u>	Fiscal 2027 Council Adopted Budget	Personnel Services	Employee Benefits	Supplies	Other Services & Charges	Capital Equipment & Improvements
Council	\$ 1,436,442	\$ 575,322	\$ 530,120	\$ 17,500	\$ 293,500	\$ 20,000
District Court	8,855,908	4,088,753	3,155,190	120,000	1,491,965	-
Mayor	947,107	613,612	277,495	22,000	34,000	-
Clerk	2,588,665	878,478	575,726	35,000	1,099,461	-
Treasurer	1,712,168	815,976	634,878	29,500	231,814	-
Controller	2,579,445	1,608,057	922,888	30,000	18,500	-
Information Systems	1,704,283	567,441	352,672	27,000	677,170	80,000
Legal	2,520,531	1,523,742	855,389	20,000	121,400	-
Assessing	2,534,148	898,707	816,691	15,000	803,750	-
Human Resources	2,006,936	628,707	501,297	22,150	854,782	-
Property Maintenance Inspection	3,593,833	1,748,646	900,357	40,200	904,630	-
Community & Economic Development	668,443	382,031	206,912	5,500	74,000	-
Unallocated Expense	10,001,920	-	425,000	-	9,576,920	-
Commissions (13)	360,603	24,975	-	41,890	293,738	-
TOTAL GENERAL GOVERNMENT	<u>\$ 41,510,432</u>	<u>\$ 14,354,447</u>	<u>\$ 10,154,615</u>	<u>\$ 425,740</u>	<u>\$ 16,475,630</u>	<u>\$ 100,000</u>
Fire Department	\$ 39,212,297	\$ 17,768,389	\$ 16,452,118	\$ 1,183,500	\$ 2,158,290	\$ 1,650,000
Police Department	70,770,243	33,213,016	30,513,993	939,122	4,330,065	1,774,047
Animal Control	745,173	273,682	230,491	12,000	229,000	-
Civil Defense	336,683	143,602	138,681	32,500	21,900	-
TOTAL PUBLIC SAFETY	<u>\$ 111,064,396</u>	<u>\$ 51,398,689</u>	<u>\$ 47,335,283</u>	<u>\$ 2,167,122</u>	<u>\$ 6,739,255</u>	<u>\$ 3,424,047</u>
Director	\$ 564,743	\$ 355,850	\$ 199,343	\$ 2,950	\$ 6,600	\$ -
Engineering and Inspections	2,151,804	872,433	550,038	25,000	667,333	37,000
Building Inspections	5,301,973	2,955,287	1,939,632	65,000	342,054	-
DPW Garage	7,973,715	1,492,456	1,084,683	880,050	4,516,526	-
Building Maintenance	3,372,307	1,484,332	1,351,522	115,000	355,899	65,554
Street Lighting	4,000,000	-	-	-	4,000,000	-
TOTAL PUBLIC SERVICE	<u>\$ 23,364,542</u>	<u>\$ 7,160,358</u>	<u>\$ 5,125,218</u>	<u>\$ 1,088,000</u>	<u>\$ 9,888,412</u>	<u>\$ 102,554</u>
Planning	\$ 1,177,852	\$ 642,631	\$ 388,911	\$ 40,560	\$ 85,750	\$ 20,000
 TOTAL GENERAL FUND	 <u>\$ 177,117,222</u>	 <u>\$ 73,556,125</u>	 <u>\$ 63,004,027</u>	 <u>\$ 3,721,422</u>	 <u>\$ 33,189,047</u>	 <u>\$ 3,646,601</u>
 PERCENTAGES	 <u>100.0%</u>	 <u>41.53%</u>	 <u>35.57%</u>	 <u>2.10%</u>	 <u>18.74%</u>	 <u>2.06%</u>

# TOTAL GENERAL FUND FRINGE BENEFITS FISCAL YEAR 2027 \$63,004,027



# FULL TIME POSITIONS CHART FISCAL 2018 - 2027

<b>TOTAL 704</b>	<b>696</b>	<b>715</b>	<b>710</b>	<b>730</b>	<b>757</b>	<b>789</b>	<b>798</b>	<b>804</b>	<b>806</b>
------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------



■ Public Service	□ General Government	■ Public Safety
------------------	----------------------	-----------------

AUTHORIZED FULL-TIME POSITIONS FY 2023 to FY 2027

	Council Adopted <u>Fiscal 2023</u>	Council Adopted <u>Fiscal 2024</u>	Council Adopted <u>Fiscal 2025</u>	Council Adopted <u>Fiscal 2026</u>	Council Adopted <u>Fiscal 2027</u>
<u>GENERAL FUND:</u>					
Council	11	11	11	11	11
District Court	50	50	50	50	50
Mayor	6	6	6	6	6
Clerk	8	8	8	8	9
Treasurer	9	9	9	9	9
Controller	12	13	13	14	14
Information Systems	5	5	6	5	5
Legal	10	10	10	11	11
Assessing	12	12	12	12	10
Human Resources	9	9	9	6	6
Property Maintenance Inspection	12	12	19	18	18
Community and Economic Development	1	3	3	3	4
Commissions (13)	5	5	5	5	5
TOTAL GENERAL GOVERNMENT	<u>150</u>	<u>153</u>	<u>161</u>	<u>158</u>	<u>158</u>
Fire Department	139	147	147	149	149
Police Department	274	288	289	290	290
Animal Control	3	3	3	3	3
Civil Defense	1	1	1	1	1
TOTAL PUBLIC SAFETY	<u>417</u>	<u>439</u>	<u>440</u>	<u>443</u>	<u>443</u>
Director	4	4	4	3	3
Engineering and Inspections	6	6	6	6	6
Building Inspections	25	27	27	29	30
DPW Garage	14	16	16	16	16
Building Maintenance	19	20	20	23	23
TOTAL PUBLIC SERVICE	<u>68</u>	<u>73</u>	<u>73</u>	<u>77</u>	<u>78</u>
Planning	7	7	7	7	7
TOTAL GENERAL FUND	<u>642</u>	<u>672</u>	<u>681</u>	<u>685</u>	<u>686</u>
<u>SPECIAL REVENUE FUNDS:</u>					
Michigan Transportation	27	30	30	30	30
Library	24	24	24	24	24
Recreation	11	11	11	10	11
Communications	6	6	6	6	6
Sanitation	39	38	38	38	38
Rental Ordinance	6	6	6	9	9
Downtown Development Authority	2	2	2	2	2
TOTAL SPECIAL REVENUE FUNDS	<u>115</u>	<u>117</u>	<u>117</u>	<u>119</u>	<u>120</u>
GRAND TOTAL	<u>757</u>	<u>789</u>	<u>798</u>	<u>804</u>	<u>806</u>

GENERAL FUND AND SPECIAL REVENUE FUNDS BUDGET COMPARISON  
FISCAL 2026 AMENDED BUDGET vs FISCAL 2027 COUNCIL ADOPTED BUDGET

	<u>DEPARTMENTAL MANPOWER</u>			<u>DEPARTMENTAL BUDGET</u>					
	<u>FULL TIME</u>			Fiscal 2026		Fiscal 2027		Departmental	
	Amended Budget	Council Adopted Budget	Increase (Decrease)	Amount	% of Budget	Amount	% of Budget	Increase (Decrease) Amount	% of Change
<u>GENERAL FUND:</u>									
Council	11	11	-	\$ 1,397,788	0.81%	\$ 1,436,442	0.81%	\$ 38,654	2.8%
District Court	50	50	-	9,353,124	5.43%	8,855,908	5.00%	(497,216)	(5.3)%
Mayor	6	6	-	901,416	0.52%	947,107	0.53%	45,691	5.1%
Clerk	8	9	1	2,134,611	1.24%	2,588,665	1.46%	454,054	21.3%
Treasurer	9	9	-	1,644,581	0.95%	1,712,168	0.97%	67,587	4.1%
Controller	14	14	-	2,433,539	1.41%	2,579,445	1.46%	145,906	6.0%
Information Systems	5	5	-	1,702,210	0.99%	1,704,283	0.96%	2,073	0.1%
Legal	11	11	-	2,296,310	1.33%	2,520,531	1.42%	224,221	9.8%
Assessing	12	10	(2)	2,461,037	1.43%	2,534,148	1.43%	73,111	3.0%
Human Resources	6	6	-	1,587,794	0.92%	2,006,936	1.13%	419,142	26.4%
Property Maintenance Inspection	18	18	-	3,561,256	2.07%	3,593,833	2.03%	32,577	0.9%
Community and Economic Development	3	4	1	387,413	0.22%	668,443	0.38%	281,030	72.5%
Unallocated Expense	-	-	-	13,789,173	8.00%	10,001,920	5.65%	(3,787,253)	(27.5)%
Commissions (13)	5	5	-	384,788	0.22%	360,603	0.20%	(24,185)	(6.3)%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>158</b>	<b>158</b>	<b>-</b>	<b>\$ 44,035,040</b>	<b>25.54%</b>	<b>\$ 41,510,432</b>	<b>23.43%</b>	<b>\$ (2,524,608)</b>	<b>(5.7)%</b>
Fire Department	149	149	-	\$ 37,497,339	21.76%	\$ 39,212,297	22.15%	\$ 1,714,958	4.6%
Police Department	290	290	-	64,954,984	37.69%	70,770,243	39.96%	5,815,259	9.0%
Animal Control	3	3	-	689,197	0.40%	745,173	0.42%	55,976	8.1%
Civil Defense	1	1	-	310,525	0.18%	336,683	0.19%	26,158	8.4%
<b>TOTAL PUBLIC SAFETY</b>	<b>443</b>	<b>443</b>	<b>-</b>	<b>\$ 103,452,045</b>	<b>60.03%</b>	<b>\$ 111,064,396</b>	<b>62.72%</b>	<b>\$ 7,612,351</b>	<b>7.4%</b>
Director	3	3	-	\$ 528,822	0.31%	\$ 564,743	0.32%	\$ 35,921	6.8%
Engineering and Inspections	6	6	-	2,151,505	1.25%	2,151,804	1.21%	299	0.0%
Building Inspections	29	30	1	5,152,029	2.99%	5,301,973	2.99%	149,944	2.9%
DPW Garage	16	16	-	8,451,329	4.90%	7,973,715	4.50%	(477,614)	(5.7)%
Building Maintenance	23	23	-	3,490,387	2.02%	3,372,307	1.90%	(118,080)	(3.4)%
Street Lighting	-	-	-	3,770,000	2.19%	4,000,000	2.26%	230,000	6.1%
<b>TOTAL PUBLIC SERVICE</b>	<b>77</b>	<b>78</b>	<b>1</b>	<b>\$ 23,544,072</b>	<b>13.66%</b>	<b>\$ 23,364,542</b>	<b>13.18%</b>	<b>\$ (179,530)</b>	<b>(0.8)%</b>
Planning	7	7	-	\$ 1,334,052	0.77%	\$ 1,177,852	0.67%	\$ (156,200)	(11.7)%
<b>TOTAL GENERAL FUND</b>	<b>685</b>	<b>686</b>	<b>1</b>	<b>172,365,209</b>	<b>100.00%</b>	<b>\$ 177,117,222</b>	<b>100.00%</b>	<b>\$ 4,752,013</b>	<b>2.8%</b>

(Continued)

GENERAL FUND AND SPECIAL REVENUE FUNDS BUDGET COMPARISON  
FISCAL 2026 AMENDED BUDGET vs FISCAL 2027 COUNCIL ADOPTED BUDGET

	<u>DEPARTMENTAL MANPOWER</u>			<u>DEPARTMENTAL BUDGET</u>					
	<u>FULL TIME</u>			Fiscal 2026		Fiscal 2027		Departmental	
	Amended	Council	Increase	Amended Budget	% of	Council Adopted	% of	Increase	% of
<u>SPECIAL REVENUE FUNDS:</u>	<u>Budget</u>	<u>Adopted</u>	<u>(Decrease)</u>	<u>Amount</u>	<u>Budget</u>	<u>Amount</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Michigan Transportation	30	30	-	\$ 28,664,897	24.26%	\$ 27,034,331	30.50%	\$ (1,630,566)	(5.7)%
Library	24	24	-	6,377,383	5.40%	6,115,112	6.90%	(262,271)	(4.1)%
Recreation	10	11	1	9,736,078	8.24%	6,716,878	7.58%	(3,019,200)	(31.0)%
Communications	6	6	-	2,112,576	1.79%	1,664,392	1.88%	(448,184)	(21.2)%
Sanitation	38	38	-	15,891,066	13.45%	15,365,764	17.34%	(525,302)	(3.3)%
Rental Ordinance	9	9	-	1,633,526	1.38%	1,645,956	1.86%	12,430	0.8%
Vice Crime Confiscation	-	-	-	60,000	0.05%	60,000	0.05%	-	0.0%
Drug Forfeiture	-	-	-	760,133	0.64%	891,985	1.01%	131,852	17.3%
Act 302 Police Training	-	-	-	168,625	0.14%	122,500	0.14%	(46,125)	(27.4)%
Downtown Development Authority	2	2	-	28,881,732	24.44%	14,660,793	16.54%	(14,220,939)	(49.2)%
2011 Local Street Road Repair	-	-	-	21,311,073	18.03%	12,079,800	13.63%	(9,231,273)	(43.3)%
Tax Increment Finance Authority	-	-	-	859,100	0.73%	864,350	0.98%	5,250	0.6%
Indigent Defense Grant Fund	-	-	-	1,722,288	1.45%	-	0.00%	(1,722,288)	(100.0)%
Opioid Settlement Fund	-	-	-	-	0.00%	-	0.00%	-	0.0%
Brownfield Authority	-	-	-	-	0.00%	1,405,800	1.59%	1,405,800	100.0%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>119</b>	<b>120</b>	<b>1</b>	<b>\$ 118,178,477</b>	<b>100.0%</b>	<b>\$ 88,627,661</b>	<b>100.0%</b>	<b>\$ (29,550,816)</b>	<b>(25.0)%</b>
<b>GRAND TOTAL</b>	<b>804</b>	<b>806</b>	<b>2</b>	<b>\$ 290,543,686</b>		<b>\$ 265,744,883</b>		<b>\$ (24,798,803)</b>	<b>(8.5)%</b>

**GENERAL FUND  
DEPARTMENTAL  
EXPENDITURES**

## CITY COUNCIL

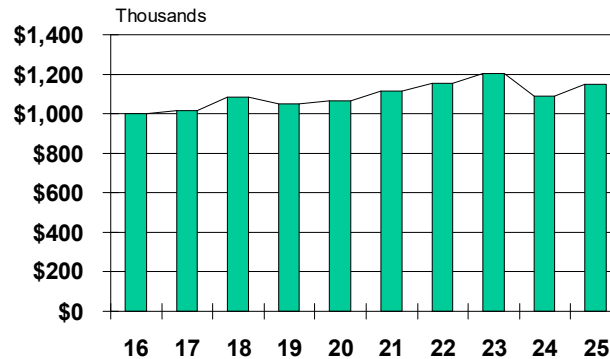
The City Council is the elected legislative body of the City of Warren and is responsible for exercising the legislative authority granted under the City Charter. The Council is composed of seven members: five District Council Members and two At-Large Council Members, all elected by the residents of the City.

Pursuant to the City Charter, the City Council enacts ordinances and resolutions, approves contracts and other matters requiring legislative authorization, and adopts the City of Warren's annual General Fund Budget as well as the Water and Sewer System Budget.

City Council meets regularly twice each month, on the second and fourth Tuesday, in the Council Chambers located in the Warren Community Center. In addition to regular meetings, Council may convene Committee of the Whole meetings, Closed Sessions as permitted by law, and Special Meetings to study issues, discuss policy matters, develop strategy, or take action on matters affecting the City.

Council Members also serve, as provided by the City Charter and ordinance, on various boards, authorities, and commissions that support municipal operations and community initiatives. Many of these bodies include resident volunteers who contribute their time and expertise and report through City departments or directly to City Council.

### Expenditure History City Council



GENERAL FUND PERSONNEL

<u>COUNCIL</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Council Member	7	\$ 31,412	7	\$ 31,412	7	\$ 31,412	7	\$ 31,412
Deputy Council Secretary	1	105,652	1	108,822	1	108,822	1	108,822
Coordinator - Council	1	91,461	1	94,205	1	94,205	1	94,205
Senior Administrative Secretary/Council	1	73,117	1	75,311	1	75,311	1	75,311
Administrative Clerical Technician	1	67,399	1	69,421	1	69,421	1	69,421
Temporary/Co-op		2,500		-		-		-
Overtime	—	5,000	—	5,000	—	5,000	—	5,000
Total Personnel	<u>11</u>		<u>11</u>		<u>11</u>		<u>11</u>	

(a) Wage rates are based on Local 412 Unit 35 and Local 227 contracts that expire 6/30/29.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT COUNCIL</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 219,282	\$ 110,846	\$ 219,884	\$ 219,884	Elected Officials	\$ 219,884	\$ 219,884	\$ 219,884
192,226	97,040	198,632	340,231	Permanent Employees	350,438	350,438	350,438
-	-	2,500	-	Temporary/Co-op	-	-	-
97	-	2,500	5,000	Overtime	5,000	5,000	5,000
				<b>Employee Benefits:</b>			
800	800	800	1,600	Clothing Allowance	1,600	1,600	1,600
31,905	15,501	33,914	44,810	Social Security	45,613	45,613	45,613
175,084	91,955	208,545	251,571	Employee Insurance	244,110	244,110	244,110
74,506	37,170	74,783	77,632	Retiree Health Insurance	73,480	73,480	73,480
6,800	-	6,800	6,800	Longevity	6,800	6,800	6,800
8,833	-	9,099	9,099	Bonus/Sick Redemption	9,371	9,371	9,371
155,215	69,434	141,070	155,311	Retirement Fund	149,146	149,146	149,146
1,918	650	6,950	6,950	<b>Office Supplies</b>	17,500	17,500	17,500
				<b>Other Services and Charges:</b>			
447	23	2,000	2,000	Postage	2,000	2,000	2,000
271,616	103,379	260,150	260,150	Contractual Services	279,150	204,750	284,750
-	-	1,200	1,200	Court Reporter	1,200	1,200	1,200
326	164	1,100	1,100	Telephone and Radio	1,100	1,100	1,100
-	-	450	450	Mileage	450	450	450
112	-	4,000	4,000	Printing and Publishing	4,000	4,000	4,000
				<b>Capital Outlay:</b>			
10,328	-	10,000	10,000	Equipment - Office	-	-	20,000
<u>\$ 1,149,495</u>	<u>\$ 526,962</u>	<u>\$ 1,184,377</u>	<u>\$ 1,397,788</u>	<b>Total Council</b>	<u>\$ 1,410,842</u>	<u>\$ 1,336,442</u>	<u>\$ 1,436,442</u>

## 37TH DISTRICT COURT

The 37th District Court is part of a State system of courts and operates under the supervision of the Michigan Supreme Court. The Court's four judges are elected by the citizens of Warren and Center Line for six year terms. The Court has a location in Warren and a location in Center Line. The judges rotate hearing cases at the Center Line Court on Wednesday mornings. In total, the 37<sup>th</sup> District Court processed approximately 82,473 new cases during 2025. Revenues and expenditures operate through the general fund.

The District Court has exclusive jurisdiction over 1) all civil litigation up to \$25,000; 2) the arraignment, setting of bail, and preliminary examination of all criminal felony cases; 3) all criminal misdemeanors of State Statutes where the penalty does not exceed one year in jail; 4) all City ordinance violations; and 5) all traffic violations.

To perform these responsibilities, the District Court is divided into the following divisions:

### TRAFFIC/PARKING

The District Court handles all traffic violations within the Cities of Warren and Center Line. Approximately 71,969 traffic/parking tickets were processed at the 37<sup>th</sup> District Court in 2025.

### CRIMINAL

The District Court processes the arraignment, setting of bail and preliminary examinations of all felony charges in the district. In addition, the District Court handles the entire disposition of all misdemeanor criminal prosecutions. As to felony cases, 2,966 matters were processed (2,907 of those were non traffic cases). There were 4,812 misdemeanor cases. Four clerks staff the criminal division in Warren while two clerks staff and process all criminal and traffic violations for the Center Line division.

### CIVIL

The District Court processes all civil litigation under \$25,000, landlord tenant litigation, evictions, land contract forfeitures and small claim cases. In addition, the District Court processes garnishments and other collection actions. In order to handle approximately 557 small claims, 13,409 general civil matters, and 5,400 landlord tenant matters, five clerks staff the civil division. The court was selected by the Michigan Supreme Court to be the first Model Michigan District Court to implement the "MiFile" solution which is the statewide e-Filing Project relating to electronic filing of civil cases. The e-filing system is great benefit to court participants using the electronic filing system.

In addition, each of the four judges has a Court Clerk, Court Reporter, and Court Officer to administer daily court hearings. The administrative management staff includes a Court Administrator, Office Manager, Financial Coordinator and Assistant. Financial transaction support includes three cashiers and two clerks who process bonds and other electronic fund transactions. One Court Officer provides security at the front door. The Probation Department is staffed by three Probation Officers and two support staff.

The District Court also operates a Drug Court that is in large part funded by Federal matching funds. The program is staffed by three full time employees and two part-time employees.

(\* Note: Due to the migration of historical data between case management systems in November 2025, the divisions were combined for accuracy purposes.)

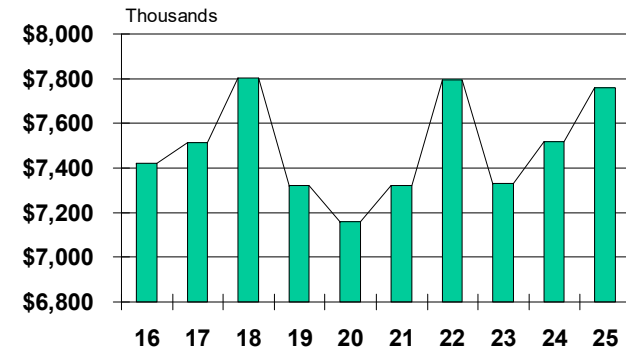
## 37TH DISTRICT COURT

### Fiscal 2027 Performance Objectives

1. To process in a speedy and efficient manner all cases filed in the 37th District Court.
2. To review and process search warrants and subpoenas in a timely manner and pursuant to all constitutional standards and principles.
3. To enforce all sanctions and sentences imposed by the Judges of the Court, through the use of drivers' license sanctions, vehicle immobilization, warrants, show cause hearings and probation enforcement.
4. To extend the use of community service programs to assist in the clean-up of property maintenance violations.
5. To increase utilization of the Probation Department.
6. To reduce the backlog of open files with outstanding fines and costs owing.
7. To maintain an effective and productive Drug Court.
8. To comply with the requirements set forth in the Michigan indigent Defense Commission Act.

Performance Indicators	Fiscal 2025 Actual*	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Small claims	557	700	700	700
Landlord and tenant	5,400	5,600	5,600	5,600
Parking tickets	3,970	4,200	4,200	4,200
Traffic felony, misdemeanor and civil	67,796	65,000	69,000	69,000
Non-traffic felony	2,907	3,200	3,200	3,200
Non-traffic misdemeanor and civil	4,871	4,300	4,900	4,900
Traffic OWI/OWVI – including felony	295	315	350	350
General civil	13,409	13,000	13,750	13,750
Probation - active cases/bench warrants	2,042	1,925	2,100	2,100
Pre-sentence investigations/alcohol evaluations	282	325	325	325
Ordinance civil infraction non traffic/property maintenance	6,380	8,000	8,000	8,000

**Expenditure History  
37<sup>th</sup> District Court**



(\* Note: Due to the migration of historical data between case management systems in November 2025, the divisions were combined for accuracy purposes.)

GENERAL FUND PERSONNEL

<u>37TH DISTRICT COURT</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Judge	4	\$ 45,724	4	\$ 45,724	4	\$ 45,724	4	\$ 45,724
Court Administrator	1	153,470	1	158,074	1	158,074	1 (e)	168,000
Chief Probation Officer	1	94,299	1	97,128	1	97,128	1	97,128
Probation Officer II	1	87,805	1	90,439	1	90,439	1	90,439
Probation Officer I	1	82,662	1	85,142	1	85,142	1	85,142
Probation Officer - Drug Court	1	82,662	1	85,142	1	85,142	1	85,142
Office Manager/IT Coordinator	1	87,143	1	89,757	1	89,757	1	89,757
Court Recorder	4	82,293	4	84,762	4	84,762	4	84,762
Drug Court Administrator	1	87,719	1	90,351	1	90,351	1	90,351
Drug Court - Administrative Clerk	1	57,553	1	59,280	1	59,280	1	59,280
Court Officer	5	76,418	5	78,711	5	78,711	5	78,711
Court Clerk II	7	70,269	7	72,377	7	72,377	7	72,377
Court Clerk I	8	66,473	8	68,467	8	68,467	8	68,467
Court Typist	6	61,897	6	63,754	6	63,754	6	63,754
Court File Clerk	6	57,677	6	59,407	6	59,407	6	59,407
Administrative Assistant to Court Administrator	1	69,635	1	71,724	1	71,724	1	71,724
Financial Coordinator	1	75,934	1	78,212	1	78,212	1	78,212
Temporary Employees		459,420		459,420		459,420		459,420
Overtime	—	25,000	—	20,000	—	20,000	—	20,000
Total Personnel	<u>50</u>		<u>50</u>		<u>50</u>		<u>50</u>	

(a) Wage rates are based on Local 412 Unit 35 and Local 227 Court Employees contracts that expire 6/30/29.

(e) Reflects an additional wage increase of \$9,926 (6.3%) after the 7/1/26 \$4,604 (3%) contractual raise.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT 37TH DISTRICT COURT</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 183,599	\$ 90,041	\$ 184,308	\$ 184,308	Elected Officials	\$ 184,308	\$ 184,308	\$ 184,308
3,061,029	1,573,322	3,333,138	3,333,138	Permanent Employees	3,415,023	3,415,023	3,425,025
255,295	148,568	459,420	459,420	Temporary Employees	459,420	459,420	459,420
28,278	9,553	120,122	120,122	Temporary Employees-Drug Court	-	-	-
166	4	25,000	25,000	Overtime	20,000	20,000	20,000
				<b>Employee Benefits:</b>			
17,767	17,233	18,400	18,400	Clothing Allowance	18,400	18,400	18,400
265,949	138,130	320,446	320,446	Social Security	316,517	316,517	317,317
918,972	490,790	949,030	949,030	Employee Insurance	1,104,593	1,104,593	1,104,728
660,794	332,455	673,307	673,307	Retiree Health Insurance	643,221	643,221	643,430
89,201	46,110	98,732	98,732	Longevity	90,921	90,921	90,921
49,249	18,743	101,113	101,113	Bonus/Sick Redemption	104,147	104,147	104,605
941,835	435,660	895,780	895,780	Retirement Fund	874,220	874,220	875,789
				<b>Supplies:</b>			
100,760	55,755	120,000	120,000	Office Supplies	120,000	120,000	120,000
				<b>Other Services and Charges:</b>			
129,789	76,231	140,000	140,000	Postage	175,000	175,000	175,000
17,071	6,420	15,500	15,500	Bank Service Charges	16,500	16,500	16,500
43,175	17,196	45,000	45,000	State of Michigan MIDC fee	45,000	45,000	45,000
138,349	77,748	148,920	148,920	Contractual Services	226,970	226,970	226,970
-	-	477,884	477,884	Contractual Services - Data Processing	287,100	287,100	287,100
85,300	39,977	115,000	115,000	Contractual Services - Judge/Magistrate	115,000	115,000	115,000
7,600	2,930	15,000	15,000	Drug Court Expense	15,000	15,000	15,000
214,234	82,322	441,302	441,302	Substance Abuse Grant Expense - 2024/25	-	-	-
5,018	-	-	-	State SCAO Clean Slate OT Grant	-	-	-
13,483	3,895	49,227	49,227	Michigan Drug Court Grant - 2023/24/25	-	-	-
-	-	1,000	1,000	Transcripts	1,000	1,000	1,000
123,769	123,409	150,000	150,000	Transfer to Indigent Defense	150,000	150,000	150,000
8,443	4,879	15,000	15,000	Witness and Jury Fees	15,000	15,000	15,000
30,379	23,403	45,755	45,755	Telephone and Radio	50,155	50,155	50,155
-	-	2,500	2,500	Mileage	2,500	2,500	2,500
-	-	500	500	Community Outreach Programs	500	500	500
96,699	44,288	115,000	115,000	Public Utilities	115,000	115,000	115,000
250,000	250,000	250,000	250,000	Building Rental	250,000	250,000	250,000
14,185	5,251	14,500	14,500	Books	15,000	15,000	15,000
10,269	3,896	12,240	12,240	Memberships and Dues	12,240	12,240	12,240
<u>\$ 7,760,656</u>	<u>\$ 4,118,209</u>	<u>\$ 9,353,124</u>	<u>\$ 9,353,124</u>	<b>Total 37th District Court</b>	<u>\$ 8,842,735</u>	<u>\$ 8,842,735</u>	<u>\$ 8,855,908</u>

## MAYOR

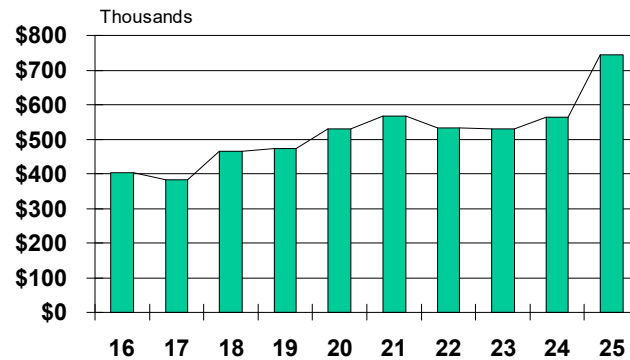
The Mayor, the City's chief elected official, is elected to a four-year term by Warren voters. She serves as liaison between Warren and other governmental agencies at all levels.

As the Chief Executive Officer of the City, the Mayor, through her department heads is responsible for the day-to-day operations of the City. She also renders her recommendation on all labor contracts to City Council for their consideration and approval.

The duties of the Mayor include serving as signatory on official City documents as required by Council, City Charter, state or federal law, including validation of bonds, notes, and contracts along with the City Clerk, and/or Treasurer. She prepares the City budget and presents it to Council with comments in April of each year. Additionally, the Mayor has veto power over Council actions as they relate to ordinances, resolutions, and Council proceedings.

The Mayor presides over many ceremonial activities. She also is the appointing authority of all the City's major departments and has the power to prevent disorder, preserve public peace and health, and provide for the safety of persons and property.

### Expenditure History Mayor



GENERAL FUND PERSONNEL

<u>MAYOR</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Mayor	1	\$ 125,642	1	\$ 125,642	1	\$ 125,642	1	\$ 125,642
Chief of Staff	1	105,652	1	108,822	1	108,822	1	108,822
Community Outreach Director	2	80,340	2	82,750	2	82,750	2	82,750
Administrative Coordinator	2	57,309	2	59,028	2	59,028	2	59,028
Temporary/Co-op		50,000		50,000		50,000		50,000
Temporary/Intern		41,600		41,600		41,600		41,600
Overtime	—	-	—	-	—	-	—	-
Total Personnel	<u>6</u>		<u>6</u>		<u>6</u>		<u>6</u>	

(a) Wage rates are based on Local 412 Unit 35 contract that expires 6/30/2029.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT MAYOR</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 126,125	\$ 61,855	\$ 126,610	\$ 126,610	Elected Official	\$ 126,610	\$ 126,610	\$ 126,610
353,189	187,545	383,886	383,886	Permanent Employees	395,402	395,402	395,402
20,270	15,158	50,000	50,000	Temporary/Co-op	50,000	50,000	50,000
-	8,150	41,600	41,600	Temporary/Intern	41,600	41,600	41,600
				<b>Employee Benefits:</b>			
2,000	2,000	2,000	2,000	Clothing Allowance	2,000	2,000	2,000
37,641	21,396	47,338	47,338	Social Security	48,363	48,363	48,363
81,198	42,640	102,669	102,669	Employee Insurance	124,774	124,774	124,774
31,716	16,284	32,517	32,517	Retiree Health Insurance	31,331	31,331	31,331
-	-	-	-	Longevity	-	-	-
-	8,584	8,585	8,585	Bonus/Sick Redemption	11,568	11,568	11,568
48,676	26,492	52,711	52,711	Retirement Fund	59,459	59,459	59,459
7,639	5,114	22,000	22,000	<b>Office Supplies</b>	22,000	22,000	22,000
				<b>Other Services and Charges:</b>			
6,616	4,920	11,000	11,000	Contractual Services	12,000	12,000	12,000
505	887	5,000	5,000	Postage	5,000	5,000	5,000
187	49	2,500	2,500	Vehicle Maintenance	2,500	2,500	2,500
-	-	-	-	Telephone and Radio	1,500	1,500	1,500
10,497	11,672	13,000	13,000	U.S. Conference of Mayors Membership	13,000	13,000	13,000
				<b>Capital Outlay:</b>			
16,796	-	-	-	Equipment - Office	-	-	-
<u>\$ 743,055</u>	<u>\$ 412,745</u>	<u>\$ 901,416</u>	<u>\$ 901,416</u>	<b>Total Mayor</b>	<u>\$ 947,107</u>	<u>\$ 947,107</u>	<u>\$ 947,107</u>

## **CITY CLERK**

The City Clerk is the Chief Elections Officer of the City, and also is the custodian of all papers, documents, surety bonds and records, which pertain to the City. The City Clerk serves as an ex-officio member of the Police and Fire Civil Service Commission.

The City Clerk's duties include serving as signatory and keeper of records of all ordinances, resolutions, contracts, and actions of the City Council, as well as all Boards and Commissions of the City. The City Clerk administers any oath required for municipal purposes by law or City Ordinance, and is the custodian of the City Seal.

The City Clerk's Office issues licenses and permits as required by the City of Warren Ordinances. These licenses include business licenses, garage sale licenses, and dog licenses. The Clerk's Office processes all birth and death certificates for the City of Warren.

The City Clerk's Office provides forms to the public for all petitions required to be filed for any purpose by provisions of the City of Warren Charter or any Ordinance of the City. The City Clerk's Office supervises all Federal, State, County and School elections.

The City Clerk's Office administers licensing for the spring and fall dog vaccination fairs.

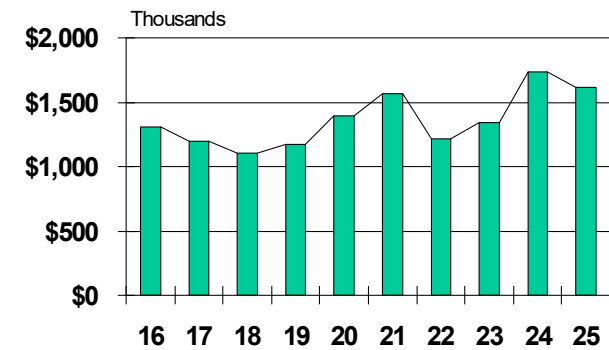
## CITY CLERK

### Fiscal 2027 Performance Objectives

1. To increase voter participation.
2. To comply with State mandates that accompany Proposal 2 and Proposal 3.
3. To improve business license program.
4. To continue scanning documents for department viewing.
5. To continue using the Electronic Death Registry Program.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Business licenses processed	674	900	900	900
Public hearings	20	80	80	80
Current voter registration	111,964	140,000	130,000	130,000
Dog licenses issued	2,127	4,000	4,000	4,000
Garage sale permits issued	659	800	900	900
Death certificates issued	3,340	5,000	5,000	5,000
Birth certificates issued	1,287	3,000	2,000	2,000
Lawsuits filed	43	75	75	75
Contracts signed, catalogued and filed	74	125	125	125

**Expenditure History  
City Clerk**



GENERAL FUND PERSONNEL

<u>CLERK</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
City Clerk	1	\$ 92,923	1	\$ 92,923	1	\$ 92,923	1	\$ 92,923
Deputy City Clerk	1	105,652	1	108,822	1	108,822	1	108,822
Office & Elections Analyst	2	73,117	2	75,311	2	75,311	3 (b)	75,311
Assistant Election Technician	1	69,642	1	71,731	1	71,731	1	71,731
Election Specialist	-	-	1 (c)	64,680	1 (c)	64,680	1 (c)	64,680
Administrative Clerk	2	62,796	1 (c)	-	1 (c)	-	1 (c)	-
Election Assistant Tech Trainee	1	45,211	1	46,567	1	46,567	1	46,567
Seasonal Employees		106,875		114,000		114,000		114,000
Temporary Employees - Election Wages		411,015		571,125		571,125		571,125
Overtime	—	41,265	—	95,000	—	95,000	—	95,000
Total Personnel	<u>8</u>		<u>8</u>		<u>8</u>		<u>9</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contract that expire 6/30/29.

(b) New position(s).

(c) Reclassification of one Administrative Clerk to one Election Specialist.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT CLERK</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 93,735	\$ 45,747	\$ 93,639	\$ 93,639	Elected Official	\$ 93,639	\$ 93,639	\$ 93,639
441,570	203,389	474,649	474,649	Permanent Employees	499,948	499,948	575,839
88,389	40,428	106,875	106,875	Seasonal Employees	114,000	114,000	114,000
50,766	11,903	41,265	41,265	Overtime	95,000	95,000	95,000
				<b>Employee Benefits:</b>			
59,546	23,129	82,026	82,026	Social Security	100,504	100,504	106,608
133,229	68,697	148,215	148,215	Employee Insurance	193,827	193,827	218,028
76,307	37,370	77,127	77,127	Retiree Health Insurance	74,252	74,252	75,848
8,011	-	21,743	21,743	Bonus/Sick Redemption	20,751	20,751	24,227
12,744	-	14,122	14,122	Longevity	13,371	13,371	13,371
3,100	2,400	2,800	2,800	Clothing Allowance	2,800	2,800	3,200
122,305	53,110	120,543	120,543	Retirement Fund	125,669	125,669	134,444
23,129	596	35,000	35,000	<b>Office Supplies</b>	35,000	35,000	35,000
				<b>Other Services and Charges:</b>			
253,340	89,560	411,015	411,015	Election Wages	571,125	571,125	571,125
49,044	22,286	93,211	93,211	Postage	100,000	100,000	100,000
98,056	70,265	271,900	271,900	Election Expense	272,849	272,849	272,849
22,487	26,271	74,520	74,520	Contractual Services	97,487	97,487	97,487
499	141	3,000	3,000	Vehicle Maintenance	3,000	3,000	3,000
31,748	15,851	58,961	58,961	Printing and Publishing	50,000	50,000	50,000
-	-	4,000	4,000	Building Maintenance	5,000	5,000	5,000
				<b>Capital Outlay:</b>			
50,243	-	-	-	Equipment - Vehicle	-	-	-
-	-	-	-	Office Equipment	1,695,000	-	-
<u>\$ 1,618,248</u>	<u>\$ 711,143</u>	<u>\$ 2,134,611</u>	<u>\$ 2,134,611</u>	<b>Total Clerk</b>	<u>\$ 4,163,222</u>	<u>\$ 2,468,222</u>	<u>\$ 2,588,665</u>

## **TREASURER**

The Treasurer's Office is responsible for the collection, safekeeping, and allocation of all City revenues, including real and personal property taxes, highway revenues, federal and state grant and other revenues, special assessments, fees, licenses and water revenues. These moneys are invested utilizing several sophisticated techniques to optimize interest earnings while ensuring the safety of City funds. The interest revenue earned from investment of the City's funds is a significant factor in maintaining a high level of City services and minimizing City taxes.

In a constantly changing, increasingly complex economic environment, it is essential for the City Treasurer to keep abreast of new regulatory and technological developments in the financial marketplace. Government legislation, economic trends, new financial instruments, and technical innovations must be monitored and evaluated so investment strategies can be revised and improved. The Treasurer, in the capacity as the City's money manager, strives to keep Warren at the forefront of investment policy.

Organization and procedural methods that improve the efficiency and accuracy of the flow of financial information between the Treasurer's Office, the Controller's Office and other City departments have been updated and improved to meet the increasing demands by the public and other users for financial accountability and timely reporting. System improvements in several administrative functions, such as revenue collection, property tax information systems, and investment activity, are in process to further assist in meeting these demands.

As a Charter member of the Police and Fire Retirement System Board, the Treasurer also oversees the Police and Fire Pension Fund and the VEBA Trust Fund with the assistance of outside professional actuarial and financial consultants. These funds are managed in accordance with sound actuarially determined standards.

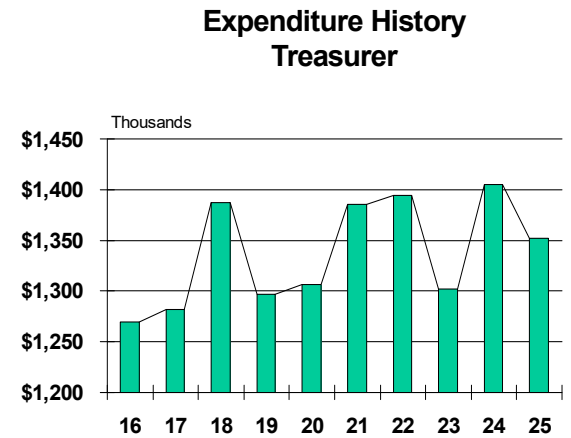
The Treasurer also acts as the property tax collection agent for all taxing units located in the City. Taxes are collected, accounted for, and distributed annually by the Treasurer to the units. The department is comprised of the elected Treasurer, eight full time employees, and one part-time clerical employee.

# TREASURER

## Fiscal 2027 Performance Objectives

1. To always put the resident at the forefront of every new innovation and improvement.
2. To train employees and expect a high level of customer service from them.
3. To spend time on the office floor leading by example in helping residents.
4. To continue to be versed in new banking and payment products, ensuring residents have many options when paying City bills.
5. To continue to keep up with the changing technological world.
6. To ensure the fund balance continues to be secure and earning optimal interest.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Tax bills processed manually	46,785	50,000	46,000	46,000
Tax bills processed-mortgage import	64,244	64,000	65,000	66,000
Date of delivery to County	April 1	April 1	April 1	April 1
List of Bills checks processed	12,435	12,500	12,255	12,300
Water bills processed manually	191,987	200,000	190,000	190,000
Water bills automatic payment	5,163	5,200	5,200	5,200
Status changes manually	450	350	400	400
Personal Property tax accounts	2,014	2,000	1,987	2,000
Point and Pay Tax Payments	24,958	26,000	25,607	26,000
Point and Pay Water Bill Payments	210,776	200,000	230,000	235,000



GENERAL FUND PERSONNEL

<u>CITY TREASURER</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
City Treasurer	1	\$ 92,923	1	\$ 92,923	1	\$ 92,923	1	\$ 92,923
Deputy City Treasurer	1	105,652	1	108,822	1	108,822	1	108,822
Treasurer Manager*	1	113,300	1	116,699	1	116,699	1	116,699
Office Coordinator - Teasurer	-	-	-	-	-	-	1 (c)	94,205
Tax Account Supervisor	1	82,400	1	84,872	1	84,872	- (c)	-
Treasurer Accountant**	1	84,460	1	86,994	1	86,994	1	86,994
Senior Tax Account Technician	2	77,250	- (d)	-	- (d)	-	- (d)	-
Lead Tax Account Technician	-	-	1 (b)	76,478	1 (b)	76,478	1 (b)	76,478
Tax Account Technician	2	70,466	3 (b)	72,580	3 (b)	72,580	3 (b)	72,580
Seasonal Employees		10,000		16,000		16,000		16,000
Overtime	—	5,000	—	-	—	-	—	-
Total Personnel	<u>9</u>		<u>9</u>		<u>9</u>		<u>9</u>	

\*Treasurer Manager formerly titled Accounting Supervisor - Treasurer.

\*\*Treasurer Accountant formerly titled Account Administrator in previous budget.

(a) Wage rates are based on Local 412 Unit 35 and Unit 59, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

(c) Reclassification of one Tax Account Supervisor to one Office Coordinator.

(d) Eliminate Position.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT TREASURER</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 93,280	\$ 45,747	\$ 93,639	\$ 93,639	Elected Official	\$ 93,639	\$ 93,639	\$ 93,639
528,647	256,082	687,734	687,734	Permanent Employees	696,932	696,932	706,337
13,358	7,994	8,000	8,000	Seasonal Employees	16,000	16,000	16,000
10,839	6,394	5,000	5,000	Overtime	-	-	-
				<b>Employee Benefits:</b>			
51,354	24,730	64,463	64,463	Social Security	65,309	65,309	66,075
205,583	97,181	208,180	208,180	Employee Insurance	237,751	237,751	237,848
118,338	59,002	126,550	126,550	Retiree Health Insurance	119,339	119,339	119,540
13,694	5,539	31,505	31,505	Bonus/Sick Redemption	31,924	31,924	32,354
15,946	3,400	13,460	13,460	Longevity	11,898	11,898	12,085
2,833	2,967	3,200	3,200	Clothing Allowance	3,200	3,200	3,200
169,461	74,535	168,935	168,935	Retirement Fund	162,673	162,673	163,776
12,676	3,753	23,600	23,600	<b>Office Supplies</b>	29,500	29,500	29,500
				<b>Other Services and Charges:</b>			
68,383	76,612	120,000	120,000	Postage	130,000	130,000	130,000
31,505	39,490	65,815	65,815	Contractual Services	67,314	67,314	67,314
16,048	7,815	24,500	24,500	Tax Statement Preparation	34,500	34,500	34,500
<u>\$ 1,351,945</u>	<u>\$ 711,240</u>	<u>\$ 1,644,581</u>	<u>\$ 1,644,581</u>	<b>Total Treasurer</b>	<u>\$ 1,699,979</u>	<u>\$ 1,699,979</u>	<u>\$ 1,712,168</u>

## **CONTROLLER**

The Controller's Office is charged with the efficient administration, control and reporting of all funds expended by the City. The Controller as the chief financial officer of the City, directs the department, and plays a key role as a member of the Mayor's administrative team in policy development, and planning and control of City operations. The task of overseeing the City's financial well-being has become the major function of all employees in the department and they review all expenditures to ensure that Warren residents receive the best possible return for their tax dollars.

The Controller's Office is deeply involved in establishing, upgrading, coordinating, and administering the accounting systems used to control the operations of the City.

The three major sections of the Controller's Office are:

BUDGET AND PERFORMANCE MANAGEMENT  
ACCOUNTING AND FINANCIAL REPORTING  
PURCHASING AND INVENTORY MANAGEMENT

The Controller, with the assistance of the Budget Director, develops and continuously monitors the actual performance of the City's departments to the City's budget plan. The City and Water & Sewer System budgets exceed \$240 million dollars for the current fiscal year.

In planning for control, considerable data is gathered and subjected to classification and analysis by the accounting and reporting section. This section, under the direction of the Accounting Supervisor, assimilates all financial information into monthly and annual accounting reports of the City's financial condition. The reports are prepared for both internal use and external review. As evidenced by the City's maintenance of favorable underwriter and lender relationships, these reports are among the most significant communication mediums used by the City to reach parties interested in the City of Warren.

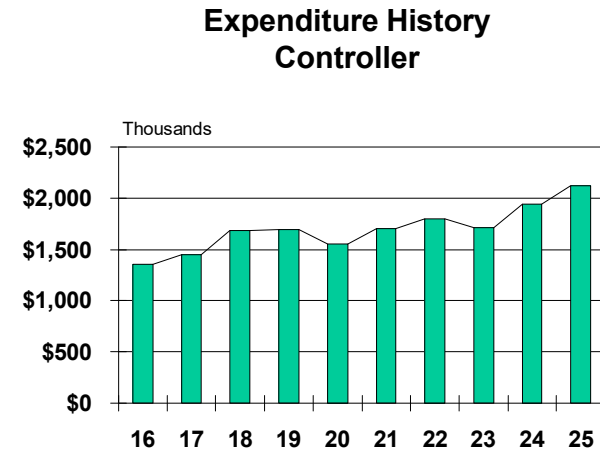
The Purchasing section is responsible for procuring the equipment, materials, supplies and services required for the operations of the City departments, at the best possible price. The Purchasing section processes over 4,500 purchase orders, having a value in excess of \$48 million dollars annually.

# CONTROLLER

## Fiscal 2027 Performance Objectives

1. To continue developing the City’s financial strategy and continue fiscal responsibility while maintaining core City services.
2. To continue to assist in the financial well-being of the City and cost savings effort by monitoring all City finances, including long-term financing.
3. To continue to receive an Unmodified Audit Opinion (the best opinion an organization can receive) from our external auditor, who attests to the City’s controls, processes, and overall financial stability.
4. To continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.
5. To refine and enhance our new purchasing and financial system to increase efficiency and internal controls.
6. To continue to negotiate in the Request for Proposal process to lower contractual amounts.
7. To continue to improve customer service and timeliness of payments to vendors by implementing sound purchasing practices.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Proposed & Final Budget Documents Printed	50	50	50	50
City Funds Budgeted & Monitored	35	34	36	36
Monthly Financial Reports Prepared	12	12	12	12
Budget Amendments Prepared	57	100	52	65
Travel Requests Processed	230	175	245	250
Labor Contracts Costed	-	-	7	-
F-65 Report Submitted	1	1	1	1
GFOA Certificate of Achievement Award	1	1	1	1
Employee W4 withholding changes	335	500	425	500
W2s issued by January 31	1,543	1,750	1,575	1,575
List of Bills Prepared	24	24	24	24
1099's Issued by January 31	283	350	300	350
Purchase Orders Processed	4,534	4,600	4,700	4,700
Bids – Council items recommended	247	210	275	265
Informal Bid Correspondence	82	60	95	87
Use of Co-operative Bids	152	85	179	190
Requests for Proposals	24	15	21	17



GENERAL FUND PERSONNEL

<u>CONTROLLER</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Controller	1	\$ 153,470	1	\$ 158,074	1	\$ 158,074	1 (e)	\$ 168,000
Assistant Controller	1	118,083	1	121,625	1	121,625	1 (f)	132,519
Budget Director	1	128,659	1	132,519	1	132,519	1	132,519
Accounting Supervisor	1	121,149	1	124,783	1	124,783	1	124,783
Purchasing Agent	1	114,260	1	117,688	1	117,688	1	117,688
Buyer - Purchasing	1	87,073	1	89,685	1	89,685	1	89,685
Accountant III	2	102,927	2	106,015	2	106,015	2	106,015
Budget Cost Analyst	1	92,050	1	94,812	1	94,812	1	94,812
Senior Payroll Technician	1	91,461	1	94,205	1	94,205	1	94,205
Payroll Technician	1	70,461	1	72,575	1	72,575	1	72,575
Accountant I	1	78,481	1	80,835	1	80,835	1	80,835
Account Technician	2	70,461	2	72,575	2	72,575	2	72,575
Temporary/Co-op		40,000		65,000		65,000		65,000
Overtime	—	30,000	—	60,000	—	60,000	—	60,000
<b>Total Personnel</b>	<b><u>14</u></b>		<b><u>14</u></b>		<b><u>14</u></b>		<b><u>14</u></b>	

(a) Wage rates are based on Local 412 Unit 35, 412 Unit 59 and Local 227 contracts that expire 6/30/29.

(e) Reflects an additional wage increase of \$9,926 (6.3%) after the 7/1/26 \$4,604 (3%) contractual raise.

(f) Reflects an additional wage increase of \$10,894 (9%) after the 7/1/26 \$3,542 (3%) contractual raise.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT CONTROLLER</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 140,550	\$ 75,554	\$ 154,652	\$ 154,652	Appointed Official	\$ 159,291	\$ 159,291	\$ 169,294
1,040,963	598,533	1,253,061	1,253,061	Permanent Employees	1,302,786	1,302,786	1,313,763
21,540	11,925	40,000	40,000	Temporary/Co-op	65,000	65,000	65,000
40,565	21,334	30,000	30,000	Overtime	60,000	60,000	60,000
				<b>Employee Benefits:</b>			
102,765	57,768	121,792	121,792	Social Security	130,435	130,435	132,331
303,209	172,097	310,235	310,235	Employee Insurance	306,541	306,541	306,831
124,502	64,555	129,674	129,674	Retiree Health Insurance	123,837	123,837	123,837
63,863	29,380	64,483	64,483	Bonus/Sick Redemption	66,970	66,970	67,931
34,038	22,138	41,048	41,048	Longevity	39,207	39,207	42,056
5,200	5,700	5,600	5,600	Clothing Allowance	5,600	5,600	5,600
224,761	116,286	234,994	234,994	Retirement Fund	241,576	241,576	244,302
17,144	4,164	30,000	30,000	Office Supplies	30,000	30,000	30,000
				<b>Other Services and Charges:</b>			
574	193	1,000	1,000	Postage	1,000	1,000	1,000
1,065	403	17,000	17,000	Contractual Services	17,500	17,500	17,500
<u>\$ 2,120,739</u>	<u>\$ 1,180,030</u>	<u>\$ 2,433,539</u>	<u>\$ 2,433,539</u>	<b>Total Controller</b>	<u>\$ 2,549,743</u>	<u>\$ 2,549,743</u>	<u>\$ 2,579,445</u>

## **INFORMATION SYSTEMS**

The Information Systems Department serves the computing and information needs of all City of Warren Departments. This includes but is not limited to support for the following:

- Oracle and Access database applications
- BS&A Applications: Financial, Tax, Assessing, Building, Cash Receipting, and Utility Billing applications
- District Court Onbase imaging applications
- District Court Archived Quatran Reporting Services
- IDC Payroll application
- Aclara meter reading server and software
- City of Warren internal and external web sites
- Personal computers and peripherals throughout the City of Warren
- Networking within City Hall and fiber optic network that serves 21 buildings throughout the City
- Cisco IP Phone system at City Hall, Community Center, District Court, Sanitation, Owen Jax, Water, DPW, WWTP and Fire Administration
- Camera security system within City Hall, District Court and Warren Community Center
- Card access system within City Hall
- Wireless internet access at and around City Hall
- Mobile Device management
- Manage City-wide email system
- Cyber Security for all City services and network

In addition, the staff of the Information Systems Department operates a help desk for all computer problems of any kind. We also perform operations and maintenance of 41 physical and virtual servers. Analysts and programmers determine future departmental information needs and develop new computer systems as needed.

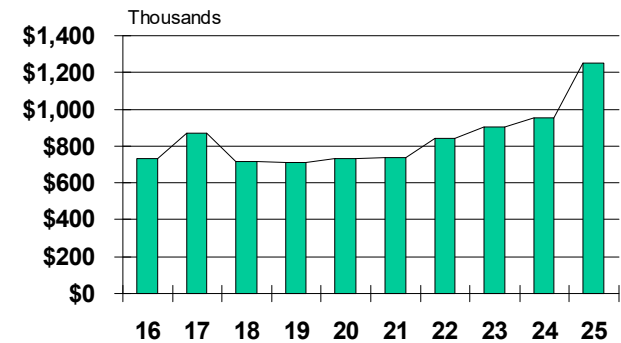
## INFORMATION SYSTEMS

### Fiscal 2027 Performance Objectives

1. To maintain, enhance and support the City's network.
2. To strengthen our cyber security footprint.
3. To upgrade and unify city wide building Wi-Fi access.
4. To upgrade all workstations.
5. To implement an enterprise level data backup solution.
6. To upgrade and virtualize the City's server environment.
7. To migrate applications and services to Cloud based.
8. To enhance the City's web sites (External & Internal).
9. To develop and implement new applications.
10. To provide help desk support for City departments.
11. To upgrade and maintain City telephone system.
12. To upgrade and maintain City Hall security system.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
PCs supported	600	620	620	650
Help desk calls	5,200	4,500	4,500	5,000
New programs created	12	5	10	5
Existing program updates	45	50	50	50
Hardware platforms supported	20	20	20	20
PC support/employee assistance hours	6,500	6,500	6,500	7,000
Network enhancement hours	800	600	600	500
Server maintenance/upgrade in hours	700	550	550	600

### Expenditure History Information Systems



GENERAL FUND PERSONNEL

<u>INFORMATION SYSTEMS</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Information Systems Manager	1	\$ 128,750	1	\$ 132,613	1	\$ 132,613	1	\$ 132,613
Systems Analyst Supervisor	1	103,490	1	106,595	1	106,595	1	106,595
Network Analyst & Program Coordinator	1	103,490	1	106,595	1	106,595	1	106,595
Computer and Help Desk Analyst*	1	77,786	1	80,120	1	80,120	1	80,120
Computer Technician	1	77,786	1	80,120	1	80,120	1	80,120
Temporary/Co-op		7,500		7,500		7,500		7,500
Overtime	—	35,000	—	50,000	—	50,000	—	50,000
Total Personnel	<u>5</u>		<u>5</u>		<u>5</u>		<u>5</u>	

\*Referred to as Website Developer/Computer Support Analyst in previous budget.

(a) Wage rates are based on Local 412 Unit 59, Warren Supervisors, and Local 227 contracts that expire 6/30/29.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT INFORMATION SYSTEMS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 388,220	\$ 212,665	\$ 501,818	\$ 501,818	Permanent Employees	\$ 509,941	\$ 509,941	\$ 509,941
-	-	7,500	7,500	Temporary Employee	7,500	7,500	7,500
20,520	4,952	35,000	35,000	Overtime	50,000	50,000	50,000
				<b>Employee Benefits:</b>			
33,304	17,625	44,457	44,457	Social Security	46,517	46,517	46,517
89,572	49,132	110,769	110,769	Employee Insurance	123,975	123,975	123,975
70,328	35,445	72,871	72,871	Retiree Health Insurance	68,917	68,917	68,917
17,827	4,510	22,987	22,987	Bonus/Sick Redemption	23,357	23,357	23,357
11,710	11,756	11,756	11,756	Longevity	15,203	15,203	15,203
1,600	1,600	2,000	2,000	Clothing Allowance	2,000	2,000	2,000
49,886	26,286	64,752	64,752	Retirement Fund	72,703	72,703	72,703
14,497	3,954	28,000	28,000	<b>Operating Supplies</b>	27,000	27,000	27,000
				<b>Other Services and Charges:</b>			
2,358	904	25,000	25,000	Software Services	25,000	25,000	25,000
516,186	128,011	505,300	505,300	Contractual Services	652,170	652,170	652,170
				<b>Capital Outlay:</b>			
36,346	-	270,000	270,000	Equipment - Computer	80,000	80,000	80,000
<u>\$ 1,252,354</u>	<u>\$ 496,840</u>	<u>\$ 1,702,210</u>	<u>\$ 1,702,210</u>	<b>Total Information Systems</b>	<u>\$ 1,704,283</u>	<u>\$ 1,704,283</u>	<u>\$ 1,704,283</u>

## LEGAL

The City of Warren Law Department is a full service law office for the City of Warren. The City Attorney and all Assistant City Attorneys function as General Counsel serving the Mayor, City Council, Departments, and Boards and Commissions. The role of General Counsel is to provide legal advice and guidance, thereby protecting taxpayer dollars.

The Law Department handles a wide range of responsibilities. The office provides legal services to the Mayor, City Council, City departments, boards and commissions, prosecutes misdemeanors and civil infractions, assists citizens and victims, implements the Americans with Disabilities Act, processes Freedom of Information Act requests, handles certain in-house civil lawsuits and tax appeals, prepares opinions, ordinances, negotiates and prepares contracts. The Law Department provides opinions and guidance to city officials and commissions on an ongoing basis; is responsible for statutory and ordinance interpretation; contract preparation; documentation for development projects and community events; contract review for public improvements, lease preparation, real estate transactions, forfeiture proceedings, and city landlord tenant disputes.

The Law Department provides legal support for services and programs that are designed to protect the public health, safety, and welfare; such as the nuisance abatement program; property maintenance initiatives; the blight program; and enforcement of ordinances through misdemeanor cases and citations authorized in the 37<sup>th</sup> District Court. We provide legal support for local re-development and investment initiatives through the DDA, TIFA, Village Historical Commission, Brownfield Redevelopment Authority, and the federally funded Block Grant programs.

The Law Department maintains administrative offices at City Hall and at the 37<sup>th</sup> District Court Building. Support staff is a necessary component to the efficient operation of both offices. One Court Administrative Secretary and one Court Legal Administrative Clerk are assigned to the District Court Office and are responsible to maintain the day-to-day administrative functions of that office, the third busiest district court in the state. One Legal Office Manager and two Paralegal Administrative Clerks maintain the day-to-day functions of the City Hall Office.

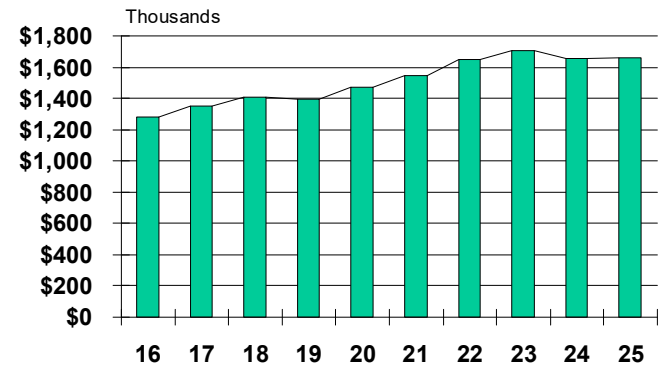
# LEGAL

## Fiscal 2027 Performance Objectives

1. To continue a vigorous defense of the City in both legal and administrative forums.
2. To continue to keep the City safe and clean by implementing fair and vigorous ordinance prosecution in the 37<sup>th</sup> District Court.
3. To protect the financial stability of the City by investigating and implementing all legal options available for cost recovery and collections.
4. To prepare ordinance amendments to update the Code of Ordinances where necessary.
5. To serve all Boards and Commissions in fulfilling their responsibilities and goals for the fiscal year.
6. To assist all administrative departments with legal services they need to continue providing quality services to the public.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Administrative requests for legal services (documented)	650	450	650	650
Cash/Surety Bonds	21	25	25	25
Citizen complaint follow-up	50	74	55	55
Civil Infractions – prosecuted	45,352	45,788	45,345	45,345
Civil litigation	26	26	30	30
Contracts/agreements/leases	250	225	225	225
Discovery requests	1,631	1,428	1,840	1,840
Forfeitures	4	10	10	10
Freedom of Information Act review & responses/and Appeals	534	625	550	550
Gun and tow	85	60	75	75
Misdemeanors – prosecuted	7,705	5,936	6,850	6,850
Nuisance review	21	16	15	15
Ordinances – proposed	14	25	10	10
Pre-trials, Final PTs, Trials, Formal Hearings – prosecuted	14,688	11,602	14,600	14,600
Senior Housing Landlord/Tenant	16	-	20	20
Subpoenas	245	198	260	260
Tax Tribunal appeals	12	30	10	10
Ticket Files for authorization	3,279	3,156	3,400	3,400
Reports for tickets	1,381	1,482	1,455	1,455
Requests to Further	70	74	80	80
Real Estate Sales: Individual lot sales	13	30	20	20
Victim rights action	3,109	2,482	3,340	3,340
Warrants – prosecuted	1,218	1,260	1,440	1,440
Warrant issued for arrest letters	277	250	300	300
Warrants reviewed and refused	271	286	230	230

**Expenditure History  
Legal**



GENERAL FUND PERSONNEL

<u>LEGAL</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
City Attorney	1	\$ 153,470	1	\$ 158,074	1	\$ 158,074	1 (h)	\$ 168,000
Chief Assistant City Attorney	1	147,290	1	151,709	1	151,709	1	151,709
Assistant City Attorney	4	140,079	4	144,281	4	144,281	4	144,281
Legal Office Manager	1	91,461	1 (e)	104,205	1	94,205	1	94,205
Court Administrative Secretary	1	78,162	1 (f)	90,507	1	80,507	1	80,507
Paralegal Administrative Clerk	2	70,461	2 (g)	79,575	2	72,575	2	72,575
Court Legal Administrative Clerk	1	64,615	1	66,553	1	66,553	1	66,553
<u>Permanent Part-time Employees:</u>								
Law Clerks		80,000		80,000		80,000		80,000
Temporary/Co-op		120,000		180,000		180,000		180,000
Overtime	—	-	—	3,500	—	3,500	—	3,500
Total Personnel	<u>11</u>		<u>11</u>		<u>11</u>		<u>11</u>	

(a) Wage rates are based on Local 412 Unit 35 and Local 412 Unit 59 contracts that expire 6/30/29.

(e) Reflects an additional wage increase of \$10,000 (10.93%) after the 7/1/26 \$2,744 (3%) contractual raise.

(f) Reflects an additional wage increase of \$10,000 (12.79%) after the 7/1/26 \$2,345 (3%) contractual raise.

(g) Reflects an additional wage increase of \$7,000 (9.93%) after the 7/1/26 \$2,114 (3%) contractual raise.

(h) Reflects an additional wage increase of \$9,926 (6.3%) after the 7/1/26 \$4,604 (3%) contractual raise.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT</b> <b>LEGAL</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 144,236	\$ 75,554	\$ 154,652	\$ 154,652	Appointed Official	\$ 159,292	\$ 159,292	\$ 169,294
415,514	235,917	679,342	679,342	Assistant Attorneys	714,016	714,016	714,016
298,360	151,407	358,017	358,017	Clerical Staff	411,194	376,932	376,932
				Part-time Employees -			
48,970	33,160	80,000	80,000	Law Clerks	80,000	80,000	80,000
74,314	33,100	120,000	120,000	Temporary/Co-op	180,000	180,000	180,000
-	-	-	-	Overtime	3,500	3,500	3,500
				<b>Employee Benefits:</b>			
77,251	41,523	112,253	112,253	Social Security	124,788	122,046	122,846
199,577	107,770	256,576	256,576	Employee Insurance	307,751	307,330	307,465
99,362	50,333	106,607	106,607	Retiree Health Insurance	105,238	104,942	105,151
15,031	16,912	46,072	46,072	Bonus/Sick Redemption	49,334	47,764	48,222
21,209	3,400	25,161	25,161	Longevity	29,302	29,302	29,302
3,200	3,600	4,000	4,000	Clothing Allowance	4,400	4,400	4,400
193,063	92,772	212,080	212,080	Retirement Fund	240,793	236,852	238,003
15,585	14,349	27,700	27,700	<b>Office Supplies</b>	20,000	20,000	20,000
				<b>Other Services and Charges:</b>			
16,721	4,096	37,450	37,450	Contractual Services	40,000	40,000	40,000
507	188	1,700	1,700	Postage	1,700	1,700	1,700
2,242	911	14,000	14,000	Legal Fees	14,000	14,000	14,000
10	-	700	700	Mileage	700	700	700
35,604	9,157	60,000	60,000	Books, Dues, and Subscriptions	65,000	65,000	65,000
				<b>Capital Outlay:</b>			
-	-	-	-	Equipment - Office	-	-	-
<u>\$ 1,660,756</u>	<u>\$ 874,149</u>	<u>\$ 2,296,310</u>	<u>\$ 2,296,310</u>	<b>Total Legal</b>	<u>\$ 2,551,008</u>	<u>\$ 2,507,776</u>	<u>\$ 2,520,531</u>

## **ASSESSING**

The Assessing Department has the responsibility of preparing the Assessment Rolls and Tax Rolls of the City for all classes of property subject to taxation. Appraising and otherwise determining the true cash value of all such properties in the City carries out this responsibility. The state constitution and statutes require that, notwithstanding any other provision of law, the assessed values placed upon the assessment roll shall be at fifty percent (50%) of true cash value, and shall be determined by appraisers who are certified by the State Tax Commission. The Assessing Department's responsibilities provide the primary source of all General Fund revenues, which are local property taxes. In Fiscal Year 2024/2025, the Tax Rolls, including Special Assessments and Administration Fees, totaled \$91,493,657 in City operating revenues, which accounts for 53.76% of the total general fund revenue.

The Assessing Department also serves as the primary source of property information in the City by maintaining the most current data for more than 60,549 parcels, consisting of approximately 54,453 real and 4,504 personal property parcels. These include Ad Valorem, Industrial Facility Tax (IFT), Commercial Facility Tax (CFT), Commercial Rehabilitation Exemption (CRE), Tax Increment Financing Authority (TIFA), Downtown Development Authority (DDA), Brownfield Authority and Neighborhood Enterprise Zone properties. The Assessing Department property information database is available to the public via internet access, and is the information backbone supporting the databases of the City's Treasury, Planning, Building, Water, Rental, and Property Maintenance Departments. Without the Assessing Department's perpetual diligence in keeping this information current, the integrity of the data relied on by all of these other departments would be compromised.

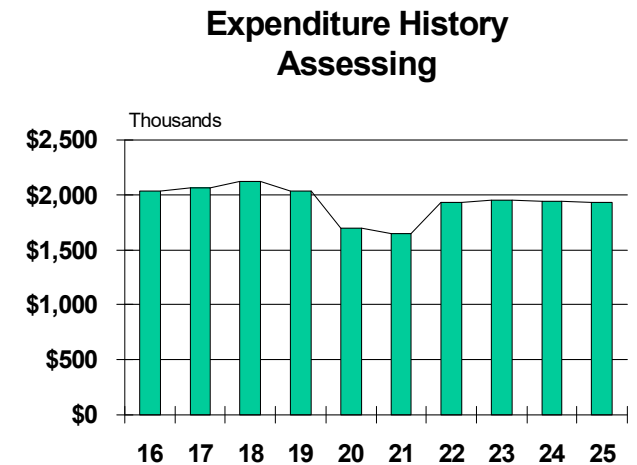
Assessing personnel are statutorily required to be certified by the State Tax Commission at varying levels of expertise for each of the different duties required by law within the Department. All certified personnel must meet annual continuing education requirements, and must pay annual fees to maintain their certifications. Though the City is required by law to provide and to fund the Assessing Department, the State Tax Commission maintains all regulatory authority over the responsibilities and compliance of the Assessing Department's employees and their functions. The City currently funds one Michigan Master Assessing Officer (MMAO), six Michigan Advanced Assessing Officers (MAAO), three Michigan Certified Assessing Officers (MCAO), and one Michigan Certified Assessing Technician (MCAT). Currently there is one vacant position in the department. All of the permanent certified employees hold the Michigan Certified Personal Property Examiner (MCPPE) designation with the exception of the MCAT. The MCPPE certification allows the City to perform personal property audits of businesses within the City. During the past year, our audits discovered \$2,000,000 in incorrectly reported personal property taxable value, which generated an additional \$54,800 in City operating tax revenues.

## ASSESSING

### Fiscal 2027 Performance Objectives

1. To complete the re-appraisal of all Commercial real parcels and begin the re-appraisal of industrial real parcels.
2. To continue the residential re-appraisal of 3,500 real parcels per year.
3. To continue auditing businesses that are currently claiming exemption of personal property taxes.
4. To continue to train the new employees and fill any vacant positions.
5. To prepare for and pass the scheduled 2026 State of Michigan AMAR audit.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Preparation of assessment rolls (Real, Personal, Special Acts)	6	6	6	6
Preparation of Summer and Winter tax rolls	12	12	12	12
Brownfield, TIFA, & DDA captured reports	8	8	8	8
Personal property audits	100	100	100	100
Small Claim Michigan Tax Tribunal appeals pending	6	12	10	15
Full Tax Tribunal appeals pending	27	25	25	28
Board of Review appeals	646	400	400	400
State Tax Commission appeals	40	40	40	40
Mandated State and County reports	42	42	42	42
Processing of Principal Residence Exemption affidavits	5,280	3,500	3,500	3,500
Process deeds & transfer affidavits	10,820	5,000	7,650	5,000
Inspect, photograph, and verify sales of sold properties	7,500	7,500	7,500	7,500
Perpetual reappraisal of 20% of entire parcel count	15,000	15,000	15,000	15,000
Review I.F.T. & C.F.T. applications	5	5	5	5
Process property division/combinations	210	50	50	50
Prepare/review special assessment rolls	25	25	25	25
Review and determine property assessments	60,567	64,000	60,549	60,700
Process State and Local unit denials of principal residence exemption	1,270	1,000	1,000	1,000
Review, inspect, and sketch building permit activity	12,860	15,000	15,000	15,000
Prepare GIS Maps	-	20	-	-
Preparation of Settlement Tax Warrants	19	19	19	19



GENERAL FUND PERSONNEL

<u>ASSESSING</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
City Assessor	1	\$ 135,806	1	\$ 139,880	1	\$ 139,880	- (d)	\$ -
Deputy Assessor	1	109,141	1	112,415	1	112,415	- (d)	-
Personal Property Examiner	1	98,110	1	101,053	1	101,053	1	101,053
Senior Property Appraiser	2	93,514	2	96,319	2	96,319	2	96,319
Senior Appraiser	1	88,187	1	90,833	1	90,833	1	90,833
Property Appraiser III	2	86,726	2	89,328	2	89,328	2	89,328
Property Appraiser II	2	76,178	2	78,463	2	78,463	2	78,463
Office Coordinator - Assessing	1	91,461	1	94,205	1	94,205	1	94,205
Assessing Specialist	1	65,708	1	67,679	1	67,679	1	67,679
Seasonal Employees		50,000		40,000		40,000		40,000
Overtime	—	25,000	—	25,000	—	25,000	—	25,000
Total Personnel	<u>12</u>		<u>12</u>		<u>12</u>		<u>10</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(d) Eliminate position(s).

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT ASSESSING</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 113,489	\$ 46,824	\$ 46,824	\$ 136,852	Appointed Official	\$ 140,958	\$ 140,958	\$ -
711,312	323,006	687,883	972,883	Permanent Employees	946,988	946,988	833,707
26,879	21,611	50,000	50,000	Seasonal Employees	40,000	40,000	40,000
10,947	7,625	25,000	25,000	Overtime	25,000	25,000	25,000
				<b>Employee Benefits:</b>			
66,295	30,753	72,915	94,715	Social Security	91,496	91,496	71,983
201,444	97,219	236,974	286,974	Employee Insurance	300,707	300,707	248,973
149,087	73,746	149,890	155,590	Retiree Health Insurance	146,225	146,225	141,123
8,929	2,507	31,742	31,742	Bonus/Sick Redemption	21,461	21,461	21,461
9,597	5,018	13,648	13,648	Longevity	13,639	13,639	13,639
3,667	4,067	4,800	4,800	Clothing Allowance	4,800	4,800	4,000
366,933	160,081	332,153	360,653	Retirement Fund	336,067	336,067	308,012
1,526	980	14,660	14,660	Fees and Per Diem	7,500	7,500	7,500
11,098	2,488	15,000	15,000	Office Supplies	15,000	15,000	15,000
				<b>Other Services and Charges:</b>			
3,468	800	7,000	7,000	Board of Review	5,700	5,700	5,700
40,952	5,207	43,000	43,000	Postage	46,000	46,000	46,000
				Contractual Services -			
26,695	29,271	52,130	52,130	Software Services	40,536	40,536	40,536
-	-	-	-	Professional Services	-	-	511,564
14,775	1,458	26,740	26,740	Tax Roll Preparation	16,600	16,600	16,600
-	-	250	250	Telephone and Radio	250	250	250
624	328	2,700	2,700	Vehicle Maintenance	1,500	1,500	1,500
134,117	25,174	159,200	159,200	Professional Services	175,000	175,000	175,000
3,425	1,400	7,500	7,500	Memberships and Dues	6,600	6,600	6,600
				<b>Capital Outlay:</b>			
29,452	-	-	-	Equipment - Vehicle	-	-	-
<u>\$ 1,934,711</u>	<u>\$ 839,563</u>	<u>\$ 1,980,009</u>	<u>\$ 2,461,037</u>	<b>Total Assessing</b>	<u>\$ 2,382,027</u>	<u>\$ 2,382,027</u>	<u>\$ 2,534,148</u>

## HUMAN RESOURCES

The Human Resources Department was established in the City of Warren Fiscal 2011 Budget. Over the past fifteen years, it has proven to be a cost-effective measure for both the City of Warren, its residents and its personnel.

A brief summary of this department's responsibilities are as follows:

- Maintaining the compliance and execution of the Human Resources functions for all full-time, part-time, seasonal and contractual services. Through partnership with the City of Warren Civil Service Commission, as well as the employee labor unions, the Human Resources Department's main objectives are to effectively recruit, onboard, retain, develop, and support all City of Warren candidates and staff. The department is led by the Director of Human Resources, who oversees all staff assigned.
- The Human Resources Department, while all encompassing, primarily focuses on three areas:
  - Benefits: this division manages employee benefits; which includes but is not limited to: health insurance, dental insurance, disability insurance, life insurance, flexible spending programs and various other voluntary insurance programs, along with maintaining records of eligibility for benefits and reconciling monthly invoices. In addition, this division plays a key role in ensuring ongoing compliance with certain state and federal regulations, such as posting all Michigan Occupational Safety and Health Act (MIOSHA) rules and updates.
  - Civil Service: this division ensures compliance through the policies and procedures established by the Civil Service Commission. Hiring, transfers, promotions, maintaining time and attendance for all staff, as well as dismissals are all part to the day-to-day functions of this division that keep the City of Warren functioning in a just and equitable way.
    - Act 78 of 1935 is a part of this division and operates under the direction of the City of Warren Police and Fire Civil Service Commission for the purpose of maintaining fairness for all police promotions and investigations.
  - Risk Management: this division is an integral part of the Human Resources Department as it includes exposure identification, risk evaluation, control and management administration. Evaluating claims from residents, employees or the City itself, this division's goal is to seek an outcome that is both fair and aligned with the protocols set forth from our insurance carriers.

The establishment of the Human Resources Department has enabled the City of Warren to continue to meet the demands placed on it through additional state and federal regulations, as well as the growing needs of the employees and residents, by providing trained and competent personnel that deliver quality services. The Human Resources Department, outside of its divisions work, ensures that the City of Warren provides a safe working environment that represents all employees equally and fairly under the law.

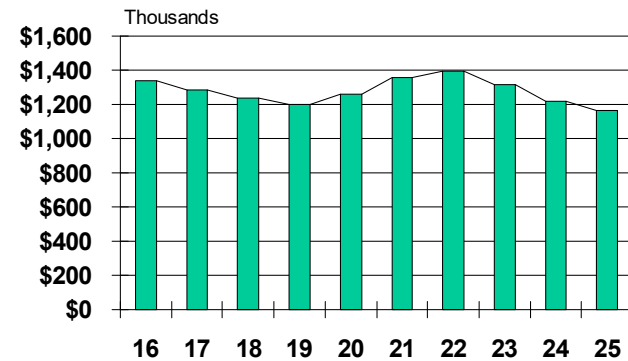
## HUMAN RESOURCES

### Fiscal 2027 Performance Objectives

1. To recruit and hire the most qualified applicants as an Equal Employment Opportunity Employer.
2. To deliver accessible onboarding, training, and offboarding measures.
3. To maintain the most comprehensive insurance coverage at the most competitive cost.
4. To monitor health care reform and how it affects our employee/retiree costs and benefits.
5. To comply with collective bargaining agreements and the City of Warren Civil Service Commission.
6. To execute labor contracts that preserve and protect the public interest.
7. To implement an efficient, cost saving time and attendance process.
8. To preserve an acceptable level of public service in the face of shrinking financial resources.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Promotional job postings	50	50	60	65
Open competitive job postings	70	70	80	80
Civil Service Commission meetings	17	16	30	25
Employees hired (FT and PT)	236	600	350	350
Applications processed	920	1,400	1,400	1,400
Random DOT alcohol tests	30	30	45	50
Random DOT drug tests	70	60	85	85
Workers' Comp. claims processed	96	95	100	105
Sick/Accident claims processed	57	60	60	65
Auto/glass claims processed	47	70	60	60
Gen. Liab/Property claims processed	15	35	30	35
Lawsuit files processed	25	40	40	40
Over the counter contacts	1,500	2,500	2,500	2,500
Written exams administered	10	10	15	20
Performance exams administered	100	100	115	115
MESC claims processed	11	20	20	20
MESC Reports/Federal Tax deposits	-	8	10	10
Labor contracts negotiated	1	8	5	15
Arbitration awards	4	40	15	25
GELC 227 grievances	4	50	15	15
GELC Supervisors grievances	2	25	5	5
WPOA grievances	0	25	0	5
WPPFU Local 1383 grievances	5	15	15	15
Compliance with labor employment laws	60	75	75	75
State and Federal court for claims in hours	300	350	350	350
Administration of claims/meetings in hours	150	150	175	175
Procurement of insurances in hours	115	250	200	250
Federal health care reform compliance/hrs	800	900	900	900
IRS 1094-C/1095-C returns processed	1,500	1,300	1,500	1,500

**Expenditure History  
Human Resources**



GENERAL FUND PERSONNEL

<u>HUMAN RESOURCES</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Human Resource Director	1	\$ 149,968	1	\$ 154,467	1	\$ 154,467	1	\$ 154,467
Training and Development Coordinator	-	-	1 (b)	103,965	-	-	-	-
Benefits Administrator	1	91,461	1	94,205	1	94,205	1	94,205
Human Resource Analyst	1	91,461	1	94,205	1	94,205	1	94,205
Senior Risk Management Technician	1	91,461	1	94,205	1	94,205	1	94,205
Administrative Clerk Technician - HR	1	67,399	2 (b)	69,421	1	69,421	1	69,421
Office Assistant	1	45,211	1	46,567	1	46,567	1	46,567
Temporary/Co-op		45,000		45,000		45,000		45,000
Overtime	—	-	—	20,000	—	20,000	—	20,000
Total Human Resources	<u>6</u>		<u>8</u>		<u>6</u>		<u>6</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>HUMAN RESOURCES</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 507,622	\$ 255,525	\$ 541,099	\$ 541,099	Permanent Employees	\$ 735,197	\$ 557,332	\$ 557,332
6,165	3,568	45,000	45,000	Temporary/Co-op	45,000	45,000	45,000
15,044	3,517	-	-	Overtime	20,000	20,000	20,000
900	1,800	6,375	6,375	Fees and Per Diem	6,375	6,375	6,375
				<b>Employee Benefits:</b>			
42,315	20,071	47,082	47,082	Social Security	64,387	50,366	50,366
107,604	63,320	142,846	142,846	Employee Insurance	213,459	164,631	164,631
99,185	49,321	99,294	99,294	Retiree Health Insurance	98,003	94,337	94,337
19,475	4,394	15,777	15,777	Bonus/Sick Redemption	26,584	23,379	23,379
14,767	3,400	11,105	11,105	Longevity	11,589	10,200	10,200
2,400	2,000	2,400	2,400	Clothing Allowance	3,200	2,400	2,400
168,752	75,256	153,782	153,782	Retirement Fund	176,143	155,984	155,984
10,424	1,250	16,500	16,500	<b>Office Supplies</b>	22,150	22,150	22,150
				<b>Other Services and Charges:</b>			
1,920	1,049	2,000	2,000	Postage	2,400	2,400	2,400
39,646	33,215	155,800	155,800	Contractual Services	255,382	255,382	579,382
16,188	-	14,484	14,484	Contractual Services - E.A.C.	17,000	17,000	17,000
73,511	30,145	160,000	160,000	Medical Services	160,000	160,000	160,000
36,320	17,038	63,500	63,500	Printing and Publishing	44,500	44,500	44,500
-	2,866	50,000	50,000	Arbitration Expense	50,000	50,000	50,000
-	298	1,500	1,500	Membership and Dues	1,500	1,500	1,500
				<b>Capital Outlay:</b>			
-	59,250	59,250	59,250	Equipment - Office/Computer	-	-	-
<b>\$ 1,162,238</b>	<b>\$ 627,283</b>	<b>\$ 1,587,794</b>	<b>\$ 1,587,794</b>	<b>Total Human Resources</b>	<b>\$ 1,952,869</b>	<b>\$ 1,682,936</b>	<b>\$ 2,006,936</b>

## **DEPARTMENT OF PROPERTY MAINTENANCE INSPECTION**

The Department of Property Maintenance Inspection is charged with the enforcement of the Property Maintenance Code adopted by City Council on March 14, 2006. In addition, the Department enforces the City's weed control program, rodent control program, West Nile virus program, vacant/foreclosed registration program, and the rental licensing and inspection program. The Department is also the primary first contact for residents with any type of property related complaints.

During the fiscal year 2025, Department of Property Maintenance Inspection took approximately 19,000 complaints from residents and inspectors of the City of Warren. Departmental staff currently includes a Code Enforcement Director, two full-time clerical positions, nine full-time Code Enforcement Officers, six full-time Blight Buster/Property Maintenance Workers, ten temporary Code Enforcement Officers, four temporary Blight Buster Crew workers, (two of which are reimbursed by TIFA) and one temporary clerical position.

Our Code Enforcement Officers monitor over 3,000 City owned and privately owned vacant lots and buildings, and abandoned/foreclosed homes for blight, rubbish/debris, rodent harborage, unsanitary conditions, weeds and board-ups. In the spring and summer seasons they also enforce the City's Weed Control ordinance.

Our Code Enforcement Officers also respond to all complaints regarding rubbish/debris, inoperative/unlicensed vehicles, unkempt pools, garbage containers, and all other general property maintenance blight concerns. They also partake in a six-month Clean Sweep Program where each inspector walks down every street in every section of the City checking for any blight issues. The staff's time is divided between answering telephones, inputting complaints, and inspecting properties. Our inspectors are also the first to respond to issues regarding vacant homes and rodent control issues.

The Department has several major goals for improving services in the upcoming years. The Property Maintenance Inspection Department's overall goal is to strengthen the emphasis on property maintenance, neighborhood stabilization, and reinvestment in the City. The Department's personnel secures continued knowledge of all applicable ordinances, laws and procedures.

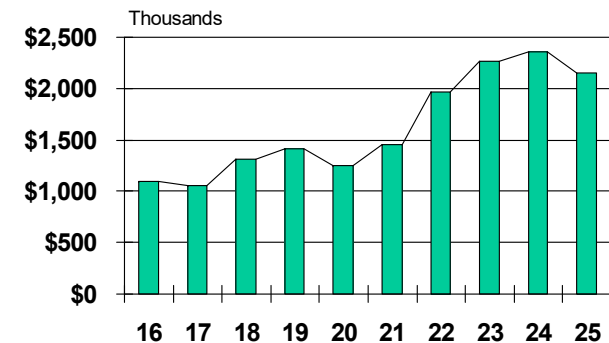
## PROPERTY MAINTENANCE INSPECTION

### Fiscal 2027 Performance Objectives

1. To promptly investigate citizen complaints for blight.
2. To continue to update the vacant, abandoned and foreclosed registration database.
3. To continue to make sure all staff members are up to date on current ordinances, laws and procedures.
4. To continue Warren’s national “City Livability Award” winning anti-blight program “Operation: Clean Sweep”.
5. To continue to monitor manufactured home communities for blight and property maintenance issues.
6. To continue our Winter Sweep program for occupied and vacant commercial properties.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Weed enforcement – complaints	1,116	8,000	7,200	6,500
Weed enforcement – vacant homes and lot work orders – grass cutting	1,949	4,500	3,500	2,500
Rodent complaints and investigations	221	600	450	500
Property Maintenance Complaints entered into tracking system	19,796	29,500	29,500	29,500
Vacant and foreclosed property clean ups (not including City lots/properties)	513	1,500	1,200	1,200
Manufactured home complaints and investigations	300	350	350	350

**Expenditure History  
Property Maintenance**



GENERAL FUND PERSONNEL

<u>PROPERTY MAINTENANCE INSPECTION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Code Enforcement Director	1	\$ 108,150	1	\$ 111,395	1	\$ 111,395	1	\$ 111,395
Code Enforcement Officer	9	73,755	9	75,968	9	75,968	9	75,968
Office Coordinator	-	-	1 (c)	94,205	-	-	1 (c)	94,205
Administrative Clerk	2	62,796	1 (c)	64,680	2	64,680	1 (c)	64,680
Office Assistant	-	-	1 (b)	46,567	-	-	-	-
Property Maintenance Technician I	-	-	1 (b)	86,216	-	-	-	-
Property Maintenance Specialist	-	-	1 (b)	75,588	-	-	-	-
Property Maintenance Worker	6	46,134	5 (d)	47,528	6	47,528	6	47,528
Temporary/Co-op		36,000		36,000		36,000		36,000
Temporary Employees- Inspection		355,000		484,000		484,000		484,000
Overtime	—	50,000	—	50,000	—	50,000	—	50,000
<b>Total Personnel</b>	<b><u>18</u></b>		<b><u>20</u></b>		<b><u>18</u></b>		<b><u>18</u></b>	

(a) Wage rates are based on Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

(c) Reclassification of one Administrative Clerk to one Office Coordinator.

(d) Eliminate Position.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

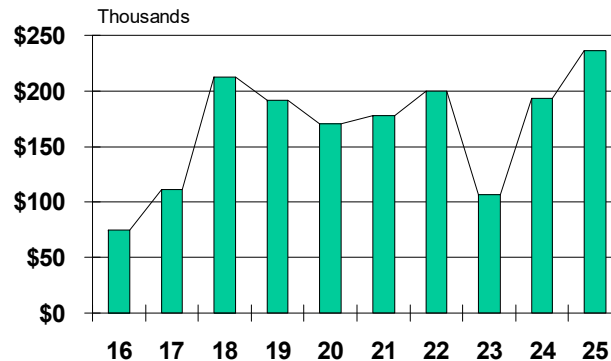
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT PROPERTY MAINTENANCE INSPECTION</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 123,296	\$ 205,668	\$ 520,261	\$ 668,907	Inspectors	\$ 618,921	\$ 618,921	\$ 618,921
364,913	209,278	467,948	514,429	Permanent Employees	693,499	529,973	559,725
42,258	14,548	36,000	36,000	Temporary/Co-op	36,000	36,000	36,000
448,363	104,593	355,000	355,000	Temporary Employees- Inspection	484,000	484,000	484,000
19,533	8,190	50,000	50,000	Overtime	50,000	50,000	50,000
				<b>Employee Benefits:</b>			
76,727	42,812	112,125	127,520	Social Security	147,500	134,645	137,070
173,733	116,572	469,732	535,565	Employee Insurance	600,464	550,777	551,191
9,945	8,364	21,498	25,524	Retiree Health Insurance	28,148	24,786	25,420
8,669	14,171	22,566	25,971	Bonus/Sick Redemption	26,445	25,084	26,446
3,612	3,297	7,758	9,234	Longevity	10,984	8,669	9,260
3,200	6,400	6,400	7,200	Clothing Allowance	8,000	7,200	7,200
51,401	44,902	107,461	127,584	Retirement Fund	154,764	136,283	139,770
645	3,254	4,000	4,000	Fees and Per Diem	4,000	4,000	4,000
				<b>Supplies:</b>			
5,854	3,804	11,925	11,925	Office Supplies	14,700	14,700	14,700
20,010	9,675	23,997	23,997	Operating Expense	25,500	25,500	25,500
				<b>Other Services and Charges:</b>			
27,902	-	-	-	Contractual Services	11,950	11,950	11,950
1,862	1,243	5,000	5,000	Postage	5,000	5,000	5,000
309,415	135,384	400,000	400,000	Weed Mowing Program	400,000	400,000	400,000
348,032	89,864	375,000	375,000	Rodent Control Program	375,000	375,000	375,000
30,132	6,442	9,900	9,900	Telephone and Radio	13,100	13,100	13,100
35,054	16,147	55,000	55,000	Vehicle Maintenance	55,000	55,000	55,000
7,461	-	10,000	10,000	Printing and Publishing	15,000	15,000	15,000
7,577	3,710	6,500	6,500	Public Utilities	29,580	29,580	29,580
				<b>Capital Outlay:</b>			
960	51,459	77,000	57,000	Capital Improvements	300,000	-	-
27,969	-	120,000	120,000	Vehicles/Equipment	-	-	-
<b>\$ 2,148,523</b>	<b>\$ 1,099,777</b>	<b>\$ 3,275,071</b>	<b>\$ 3,561,256</b>	<b>Total Property Maintenance Inspection</b>	<b>\$ 4,107,555</b>	<b>\$ 3,555,168</b>	<b>\$ 3,593,833</b>

## COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development Department was formed in 2011 through the consolidation of the City's Community Development and Economic Development functions, creating a coordinated and efficient approach to service delivery. Since its establishment, the department has realized cost efficiencies and reduced duplicative expenditures across both program areas. Programs administered through the Community and Economic Development Department are subject to ongoing review by the Mayor and City Council throughout the fiscal year.

The Economic Development Department focuses on the retention and expansion of businesses within the City by providing direct individualized assistance to businesses upon contract. The department also works to support business diversification and growth by leveraging incentive programs authorized under applicable State Statutes.

**Expenditure History**  
**Community and Economic Development**  
(Department established in Fiscal 2011 Budget)



GENERAL FUND PERSONNEL

<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Community & Economic Development Director	-	\$ -	1 (b)	\$ 123,028	1 (b)	\$ 123,028	-	(d) \$ -
Community Development Supervisor*	1	100,443	1	103,456	1	103,456	1	103,456
Community and Economic Development Administrator	-	-	1 (b)	85,000	-	-	1 (b)	85,000
Economic Development Technician	1	63,404	1	65,306	1	65,306	1	65,306
Community Development Administrative Technician**	1	73,524	1	75,730	1	75,730	1	75,730
Temporary/Co-op	—	-	—	50,000	—	50,000	—	50,000
Total Personnel	<u>3</u>		<u>5</u>		<u>4</u>		<u>4</u>	

\*Formerly titled Community Development Administrative Assistant in previous budget.

\*\*Formerly titled Community Development Block Grant Technician II

(a) Wage rates are based on Local 412 Unit 35 and Local 227 contracts that expire 6/30/29.

(b) New position(s).

(d) Eliminate position(s).

Note: All Community Development personnel salaries reimbursed through Community Development Block Grants funds.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

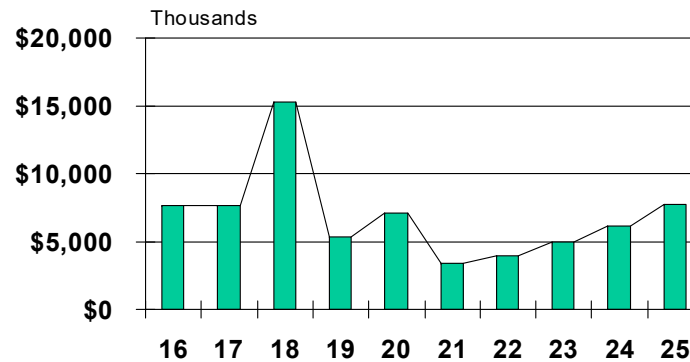
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>GENERAL GOVERNMENT</u> <u>COMMUNITY &amp; ECONOMIC DEVELOPMENT</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ -	\$ -	\$ -	\$ -	Appointed Official	\$ 123,976	\$ 123,976	\$ -
145,901	103,844	214,956	214,956	Permanent Employees	332,031	246,376	332,031
23,262	-	-	-	Temporary/Co-op	50,000	50,000	50,000
				<b>Employee Benefits:</b>			
13,337	8,057	17,558	17,558	Social Security	39,991	33,407	30,475
15,334	15,051	47,340	47,340	Employee Insurance	142,738	118,291	117,881
3,092	2,205	4,590	4,590	Retiree Health Insurance	9,457	7,735	6,969
-	-	6,920	6,920	Bonus/Sick Redemption	8,271	8,271	8,271
3,400	-	3,400	3,400	Longevity	3,400	3,400	3,400
800	1,200	1,200	1,200	Clothing Allowance	2,000	1,600	1,600
15,460	10,804	22,949	22,949	Retirement Fund	51,998	42,531	38,316
340	-	4,500	4,500	<b>Office Supplies</b>	5,500	5,500	5,500
				<b>Other Services and Charges:</b>			
172	-	2,500	2,500	Postage	1,500	1,500	1,500
14,187	5,131	50,000	50,000	Contractual Services	56,000	56,000	56,000
411	-	1,500	1,500	Vehicle Maintenance	1,500	1,500	1,500
969	-	5,000	5,000	Printing and Publishing	5,000	5,000	5,000
-	495	5,000	5,000	Membership & Dues	5,000	5,000	5,000
-	-	-	-	Community Promotion/Outreach Programs	5,000	5,000	5,000
<u>\$ 236,665</u>	<u>\$ 146,787</u>	<u>\$ 387,413</u>	<u>\$ 387,413</u>	<b>Total Community &amp; Economic Development</b>	<u>\$ 843,362</u>	<u>\$ 715,087</u>	<u>\$ 668,443</u>

## ADMINISTRATIVE UNALLOCATED EXPENSE

This budget activity center is used for general City expenditures. Typically, the costs involved in providing these services are not attributable to a given operation or department. This situation exists when expenditure is incurred by the City in which benefit is realized by more than one activity. For example, rather than allocating the utility charges over all the departments in City Hall, it is much simpler and auditable to charge an activity specifically set up for this type of expenditure.

Other types of expenditures include audit services for the annual general year-end audit, general liability and vehicle insurance premiums, City memberships and dues, tuition reimbursement and so forth.

**Expenditure History**  
**Administration Unallocated Expense**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>ADMINISTRATION UNALLOCATED EXPENSE</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Other Services and Charges:</b>			
\$ 115,820	\$ 103,830	\$ 159,830	\$ 130,100	Independent Audit	\$ 141,110	\$ 141,110	\$ 141,110
426,909	15,335	15,335	15,335	Contractual Services - Data Conversion	-	-	-
28,692	14,731	80,000	80,000	Telephone and Radio	37,200	37,200	37,200
23,733	19,457	75,000	75,000	Conferences and Workshops	75,000	75,000	75,000
59,581	152,783	153,818	85,000	Education Allowance	175,000	175,000	175,000
8,559	12,707	16,000	16,000	Community Promotion/Outreach Programs	30,000	30,000	21,000
421,532	-	-	-	Retirement Fund	-	-	-
3,518,276	2,820,656	6,564,469	3,900,000	Insurance and Bonds	4,500,000	4,500,000	4,500,000
611,109	414,157	939,006	939,006	Professional Services	1,328,914	1,403,314	603,350
-	-	50,000	50,000	Contractual Services-City Project Management	50,000	50,000	50,000
-	-	50,000	50,000	Contractual Services-Efficiency Consultant	50,000	50,000	50,000
-	-	-	-	Contractual Services-Special Projects	-	-	30,000
250,000	250,000	250,000	250,000	Grievance Settlements	250,000	250,000	250,000
268,523	111,855	295,000	295,000	Public Utilities - Civic Center	295,000	295,000	295,000
9,564	4,380	15,000	15,000	Public Utilities - Court Building	15,000	15,000	15,000
20,331	18,787	19,264	19,264	Unemployment Costs	4,922	4,922	4,922
59,225	15,025	62,250	62,250	401(a) Board Operating Expense	64,379	64,379	64,379
-	5,000,000	5,000,000	5,000,000	Transfer - Home Downpayment/Qualified Repair	-	-	-
-	-	1,663,500	-	Transfer - Parks and Recreation	-	-	-
338,747	1,537,375	1,844,250	1,844,250	Transfer - Capital Improvement Bonds, 2024	1,848,625	1,848,625	1,848,625
-	-	-	-	Transfer - Capital Improvement Proposed Bond	991,334	991,334	991,334
1	-	850,000	850,000	Tax Reverted Property Acquisition/Expense	850,000	850,000	850,000
25,348	303	112,968	112,968	ARPA Expenditures - Guidehouse	-	-	-
<u>\$ 6,185,950</u>	<u>\$ 10,491,381</u>	<u>\$ 18,215,690</u>	<u>\$ 13,789,173</u>	<b>Total Administration Unallocated Expense</b>	<u>\$ 10,706,484</u>	<u>\$ 10,780,884</u>	<u>\$ 10,001,920</u>

## **POLICE AND FIRE CIVIL SERVICE COMMISSION**

The Police and Fire Civil Service Commission is a board created by statute, Public Act 78 of 1935, and incorporated by reference into the City Charter as provided in section 7.18(b). This Board was established to oversee and provide a civil service system for the Police and Fire Departments based on examination and investigation as to merit, efficiency, and fitness for appointment, employment, and promotion. Since 1993 responsibility for hiring police and fire fighters was given to the Personnel Department via the respective collective bargaining agreements. With the creation of the Human Resources Department in the fiscal 2011 budget, compliance with the Act under the direction of the Commission became the responsibility of the Human Resources Department.

The Police and Fire Civil Service Commission performs the following functions:

1. Prescribes and amends rules and regulations for enforcing the provisions of the Act.
2. Conducts promotional examinations, and oversees recruitment and examinations of new hires.
3. Keeps minutes of the Commission's proceedings, records of all examinations, and roster and personnel files of all members of the Police Department, current and past.
4. Make investigations concerning all matters for enforcing the provisions of the Act.
5. Holds appeal hearings upon request of aggrieved applicants or employees and, in the course thereof, has the power to administer oaths and take testimony.
6. Has the authority to subpoena and require the attendance of witnesses for investigations authorized by the Act.

The Police and Fire Civil Service Commission consists of three part-time commissioners. The City Clerk is an ex-officio member of the Commission.

The City of Warren Police and Fire Civil Service Commission shall continue fulfilling its responsibilities according to the requirements of Act 78 to determine qualifications by competitive examinations. All appointments, reinstatements, promotions, and discharges in the Police and Fire Departments will continue to follow the manner and means as prescribed in Act 78 of the Michigan Public Acts of 1935 as amended, and as modified by union agreement.

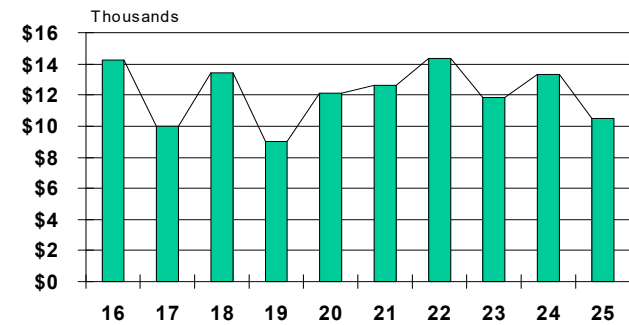
# POLICE & FIRE CIVIL SERVICE COMMISSION

## Fiscal 2027 Performance Objectives

1. To provide current eligible police personnel with appropriate exam processes.
2. To provide current eligible police personnel with necessary information to prepare for exams.
3. To calculate and compile exam scores and eligibility lists as quickly and accurately as possible.
4. To be available to hear any appeals of police and/or fire applicants and/or current personnel and, in doing so, meet the requirements of the Rules and Regulations of the Police & Fire Civil Service Commission and Act 78 of 1935.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Employee promotional exams posted	3	3	4	3
Applications processed	228	200	200	200
Written exams conducted	4	3	4	3
Regular meetings held	9	12	12	12
Special meetings held	2	2	3	2
Certify police promotional list	3	3	4	3

**Expenditure History  
Police & Fire Civil Service Commission**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>POLICE &amp; FIRE CIVIL SERVICE</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 900	\$ 900	\$ 3,375	\$ 3,375	Fees and Per Diem	\$ 3,375	\$ 3,375	\$ 3,375
				<b>Supplies:</b>			
776	-	800	800	Office Supplies	800	800	800
-	-	6,000	6,000	Exams & Operating Supplies	6,000	6,000	6,000
				<b>Other Services and Charges:</b>			
8,787	6,848	21,000	21,000	Contractual Services	22,000	22,000	22,000
<u>23</u>	<u>-</u>	<u>200</u>	<u>200</u>	Postage	<u>200</u>	<u>200</u>	<u>200</u>
<b><u>\$ 10,486</u></b>	<b><u>\$ 7,748</u></b>	<b><u>\$ 31,375</u></b>	<b><u>\$ 31,375</u></b>	<b>Total Police &amp; Fire Civil Service</b>	<b><u>\$ 32,375</u></b>	<b><u>\$ 32,375</u></b>	<b><u>\$ 32,375</u></b>

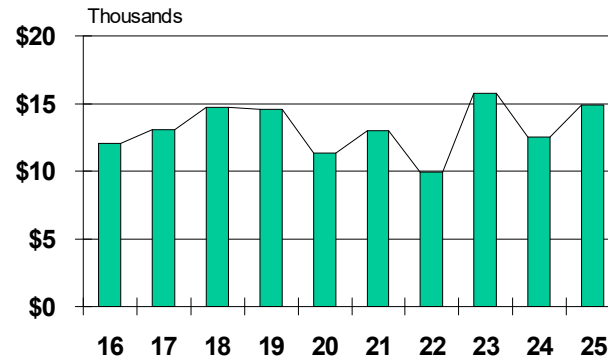
## ZONING BOARD OF APPEALS

The Zoning Board of Appeals is a nine-member with up to two alternates, quasi-judicial body authorized by the Michigan Zoning Enabling Act, MCL 125.3101 et seq., and the Warren Zoning Ordinance to:

1. Hear and decide appeals and review any administrative order, requirement, decision, or determination made by an administrative official or body charged with enforcement of the zoning ordinance.
2. Hear and decide questions related to the interpretation of the zoning ordinance.
3. Hear and decide questions related to interpretation of the zoning maps.
4. Grant land use and non-use variances as authorized by the Michigan Zoning Enabling Act and zoning ordinance.
5. Hear and decide special exceptions as provided for in the zoning ordinance which require approval of the Zoning Board of Appeals such as outdoor retail sales, fairs, carnivals and open air exhibitions.

Applications for approval of the Zoning Board of Appeals should be made to the Building Division. A public hearing will be scheduled and notices issued in compliance with legal requirements. Decisions of the Zoning Board of Appeals will be made at the conclusion of the public hearing. Questions related to the Zoning Board of Appeals should be directed to the Office of the Board of Appeals located within the City Council Offices.

### **Expenditure History Zoning Board of Appeals**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>ZONING BOARD OF APPEALS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 10,500	\$ 5,500	\$ 21,600	\$ 21,600	Meeting Allowance	\$ 21,600	\$ 21,600	\$ 21,600
1,437	-	1,470	1,470	<b>Office Supplies</b>	1,470	1,470	1,470
				<b>Other Services and Charges:</b>			
2,972	1,625	6,000	6,000	Postage	6,000	6,000	6,000
-	-	3,000	3,000	Outside Court Reporter	3,000	3,000	3,000
-	-	840	840	Printing and Publishing	840	840	840
<u>\$ 14,909</u>	<u>\$ 7,125</u>	<u>\$ 32,910</u>	<u>\$ 32,910</u>	<b>Total Zoning Board of Appeals</b>	<u>\$ 32,910</u>	<u>\$ 32,910</u>	<u>\$ 32,910</u>

## **BEAUTIFICATION COMMISSION**

The Beautification Commission was established in 1966, pursuant to Chapter 9, Section 2-101, Code of Ordinance for the City of Warren. Members are appointed by the Mayor and serve without compensation. The Commission has been charged with the following duties:

1. To study, conceive, formulate, promulgate and develop plans for the beautification of streets, highways, alleys, parks, streams, playgrounds, yards, lots and buildings.
2. To study, investigate and develop plans for improving the health, sanitation, safety and cleanliness of the City.
3. To foster the prevention of fires, diseases and other public hazards.
4. To encourage and recommend the placing, planting and preservation of trees, flowers, plants, shrubbery and other objects of ornamentation in the City.
5. To collect, study and evaluate information on community improvements and to make recommendations.
6. To sponsor, plan, promote, coordinate and carry out campaign activities for the restoration, preservation and enhancement of the beauty of the City.
7. To otherwise promote public interest in the general improvements of the appearance of the City: provided, however, that nothing herein shall be construed to abridge, invade, supplant or change the powers and duties of the other commissions, departments, boards and agencies of the City.

**Expenditure History  
Beautification Commission**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

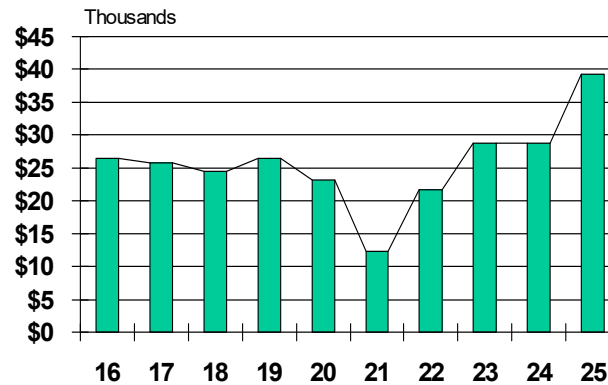
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>GENERAL GOVERNMENT</u> <u>BEAUTIFICATION COMMISSION</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 178	\$ 272	\$ 500	\$ 500	<b>Office Supplies</b>	\$ 500	\$ 500	500
				<b>Other Services and Charges:</b>			
8,440	480	7,000	7,000	Contractual Services	9,000	9,000	9,000
256	274	350	350	Postage	650	650	650
47	23	200	200	Telephone Expense	200	200	200
251	138	600	600	Mileage	600	600	600
-	-	5,000	5,000	Community Promotion/Outreach Programs	5,000	5,000	5,000
507	158	1,000	1,000	Public Utilities	1,000	1,000	1,000
880	-	1,600	1,600	City Flower Plantings	1,300	1,300	1,300
714	-	1,500	1,500	School Program	1,500	1,500	1,500
4,297	4,451	7,000	7,000	Awards Committee	7,000	7,000	7,000
1,840	-	3,000	3,000	Clean-up Campaign	3,000	3,000	3,000
648	-	1,000	1,000	Installation & Informational Dinner Meetings	1,000	1,000	1,000
25,835	120	30,117	51,485	Decorations	30,450	30,450	30,450
<u>\$ 43,893</u>	<u>\$ 5,916</u>	<u>\$ 58,867</u>	<u>\$ 80,235</u>	<b>Total Beautification Commission</b>	<u>\$ 61,200</u>	<u>\$ 61,200</u>	<u>\$ 61,200</u>

## CULTURAL COMMISSION

The Cultural Commission was established by ordinance, on May 12, 1970. It consists of nine members, appointed by the Mayor, for three-year terms.

They act in an advisory capacity to the Mayor and City Council, and are responsible for considering, studying, recommending, and conducting plans for the development of city-wide cultural programs. They also are directed to promote, coordinate and develop the performing and creative arts by making recommendations for programs, and further facilitate communications with the State Council for the Arts.

### Expenditure History Cultural Commission



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>GENERAL GOVERNMENT</u> <u>CULTURAL COMMISSION</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ -	\$ -	\$ 100	\$ 100	<b>Office Supplies</b>	\$ 100	\$ 100	\$ 100
				<b>Other Services and Charges:</b>			
15,650	7,700	16,500	16,500	Contractual Services	16,500	16,500	16,500
21,500	20,059	25,000	25,000	Summer Program	25,000	25,000	25,000
<u>2,058</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	Winter Program	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b><u>\$ 39,208</u></b>	<b><u>\$ 27,759</u></b>	<b><u>\$ 44,100</u></b>	<b><u>\$ 44,100</u></b>	<b>Total Cultural Commission</b>	<b><u>\$ 44,100</u></b>	<b><u>\$ 44,100</u></b>	<b><u>\$ 44,100</u></b>

## CRIME COMMISSION

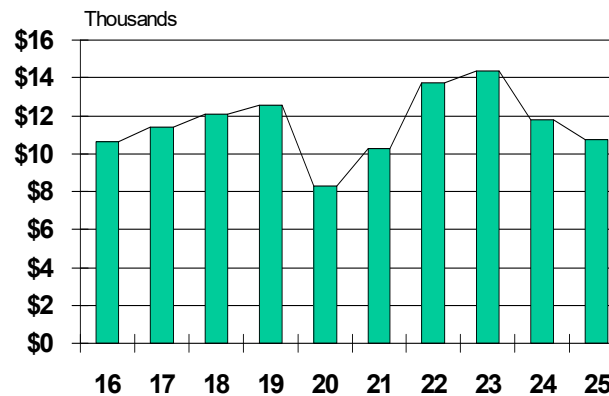
The Crime Commission, established on April 2, 1968, consists of twelve (12) members appointed by the Mayor. Members of the Commission may be persons with qualifications in such areas as: law enforcement, crime prevention, public communication and education.

Meetings are held once a month, and the Police Commissioner or his representative shall be an honorary member and attend all meetings unless excused therefore by the Commission.

The purpose of the Commission is to study the crime situation in the City and make recommendations for its prevention and elimination, serve to provide good communication and education with the community about law enforcement and crime prevention, and shall be available to receive citizens' questions and complaints about crime and make recommendations accordingly. The Commission shall recommend any needed changes in procedures to the Mayor.

The Commission will be working with the Police Department in prompting Community Policing and will participate in the Police and Fire Department Open House, the Senior Health Commission senior seminars, and will hold one Crime Prevention seminar and one Appreciation Dinner per year to award Citizens who assisted the Police and/or Fire Departments in some manner

### Expenditure History Crime Commission



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 178	\$ 50	\$ 1,000	\$ 1,000	<b><u>CRIME COMMISSION</u></b>	\$ 1,000	\$ 1,000	\$ 1,000
				<b>Office Supplies</b>			
				<b>Other Services and Charges:</b>			
1,800	600	1,800	1,800	Contractual Services	3,600	3,600	3,600
6,097	3,365	15,000	15,000	Community Promotion/Outreach Programs	10,000	10,000	10,000
2,648	434	1,500	1,500	Public Utilities	3,950	3,950	3,950
-	-	-	-	Security Cameras	6,000	6,000	6,000
<u>10,723</u>	<u>4,449</u>	<u>19,300</u>	<u>19,300</u>	<b>Total Crime Commission</b>	<u>24,550</u>	<u>24,550</u>	<u>24,550</u>

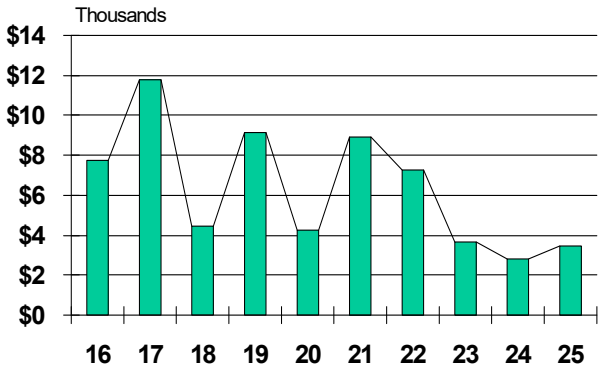
# HISTORICAL COMMISSION

The Historical Commission was established by ordinance, on December 9, 1969, and consists of nine members appointed by the Mayor. The office is held for three years.

The function of the Commission is to further public interest in all matters relating to the history of the City of Warren and its environment, and to that end it may acquire, collect, own or exhibit articles of historic interest and value. Further, it will maintain appropriate exhibits; provide and promote educational and research programs and issue bulletins and other publications.

Meetings are held regularly, at least once a month.

**Expenditure History  
Historical Commission**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>GENERAL GOVERNMENT</u> <u>HISTORICAL COMMISSION</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 223	\$ -	\$ 1,520	\$ 1,520	<b>Office Supplies</b>	\$ 1,520	\$ 1,520	\$ 1,520
				<b>Other Services and Charges:</b>			
47	23	300	300	Telephone Expense	300	300	300
-	-	-	-	Community Promotion/Outreach Programs	1,850	1,850	1,850
178	148	328	328	Membership & Dues	328	328	328
-	-	2,950	1,800	Historical Site Plaques	3,500	3,500	3,500
2,976	3,495	4,030	5,180	Museum Expense	5,680	5,680	5,680
-	-	4,000	4,000	Storage Unit Rental	4,000	4,000	4,000
-	-	2,000	2,000	Moving and Shelving Unit Expense	1,000	1,000	1,000
-	-	-	-	Security Cameras & Accessories	1,500	1,500	1,500
-	-	-	-	Hall of Fame	-	-	-
<u>\$ 3,424</u>	<u>\$ 3,666</u>	<u>\$ 15,128</u>	<u>\$ 15,128</u>	<b>Total Historical Commission</b>	<u>\$ 19,678</u>	<u>\$ 19,678</u>	<u>\$ 19,678</u>

## **EMPLOYEES RETIREMENT COMMISSION**

Established under General City Ordinance on January 1, 1958, the City of Warren Employees' Retirement System is the administrator of a single-employer public employees' retirement system that covers all remaining full time employees, except police and fire personnel hired prior to the close of the plan effective upon ratification of the final collective bargaining agreements in February 2000. As of December 31, 2024, there were 466 retirees and beneficiaries receiving benefits from the fund. In addition, nine members have deferred their retirement benefits. All of the 19 active members in the system have vested pension rights.

The City of Warren Employees' Retirement System is governed by a board of five trustees; the Mayor or an alternate, a Council Member, a citizen appointed by the Mayor, and two elected members of the retirement system. Elected trustees serve three-year terms. The trustees' actions are governed under ordinances and resolutions adopted by Council, the City Retirement Board's adopted rules of procedure, and State of Michigan Public Act 55. The System has contractual agreements with eight money managers to invest approximately \$155 million in assets.

The system is funded through investment earnings and contributions from the City. The City's funding policy provides for periodic employer contributions at actuarially determined amounts that are designed to accumulate sufficient assets to pay benefits when due. The contribution for the fiscal year beginning July 1, 2026 is \$5,473,760, which will change annually after an annual actuarial valuation is completed. The system is audited annually by an independent certified public accountant and is evaluated each year by an actuarial firm. As of December 31, 2024 the retirement system is now 81.3% funded, which means that the accrued liabilities exceeded actuarial accrued assets by 18.7%.

In addition, the General Employees' Retirement System administers the VEBA Trust, which provides health, life, disability and dental insurance for retirees and their families. This Trust was closed to new hires effective in April of 2007. Regular retirement benefits are payable at any age with 30 years of service, attainment of age 50 with 25 years of service or age 60 with 8 years of service. The obligation to contribute to and maintain the system for these employees was established by City ordinance and collective bargaining agreements. At December 31, 2024 plan assets are in excess of \$110 million. As of the most recent actuarial valuation dated December 31, 2024 there are 537 retirees and beneficiaries, 26 deferred members and 80 active vested members covered by the VEBA Trust.

## EMPLOYEE RETIREMENT COMMISSION

### Fiscal 2026 Performance Objectives

1. To improve communication between Board of Trustees, Retirees, Employees and City Administration.
2. To promote awareness and use of Retirement System's Webpage for better communication and education of members.
3. To promote education for staff and trustees regarding pension law and changing legislation.
4. To improve the databases of healthcare eligibility for retirees.

Performance Indicators	Fiscal 2024 Actual	Fiscal 2025 Budget	Fiscal 2025 Estimated	Fiscal 2026 Budget
Agendas prepared	24	24	24	24
Formal pension calculations prepared	10	22	20	15
Annual employee pension ledgers prepared	40	40	30	30
Pension checks distributed	5,900	6,100	6,100	6,000
1099R's mailed	507	525	500	500
Retirement actuarial statements prepared	1	1	1	1
Retirement financial statements prepared	1	1	1	1
VEBA Trust actuarial valuation prepared	-	1	1	-
VEBA Trust financial statements prepared	1	1	1	1

GENERAL FUND PERSONNEL

<u>CITY RETIREMENT</u>	<u>Present (a)</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Administrator II	1	\$ 100,443	1 (e)	\$ 113,756	1	\$ 103,456	1	\$ 103,456
Account Administrator	1	79,904	1	82,301	1	82,301	1	82,301
Part-time Employee		10,000		10,000		10,000		10,000
Overtime	—	15,000	—	15,000	—	15,000	—	15,000
Total Personnel	<u>2</u>		<u>2</u>		<u>2</u>		<u>2</u>	

(a) Wage rates are based on Local 412 Unit 59 and Local 227 contracts that expire 6/30/29.

(e) Reflects an additional wage increase of \$10,300 (9.96%) after the 7/1/26 \$3,013, (3%) contractual raise.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT</b> <b>CITY RETIREMENT</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 175,785	\$ 88,786	\$ 181,737	\$ 181,737	Permanent Employees	\$ 197,567	\$ 187,188	\$ 187,188
2,551	1,299	10,000	10,000	Part-time Employee	10,000	10,000	10,000
11,056	3,728	15,000	15,000	Overtime	15,000	15,000	15,000
				<b>Employee Benefits:</b>			
15,432	8,030	17,151	17,151	Social Security	18,456	17,625	17,625
41,347	22,211	44,109	44,109	Employee Insurance	49,795	49,654	49,654
46,302	23,234	46,456	46,456	Retiree Health Insurance	43,838	43,621	43,621
6,888	7,248	8,324	8,324	Bonus/Sick Redemption	9,050	8,574	8,574
6,800	3,400	6,800	6,800	Longevity	6,800	6,800	6,800
1,500	2,000	1,500	1,500	Education Allowance	2,000	2,000	2,000
800	800	800	800	Clothing Allowance	800	800	800
20,209	10,596	21,417	21,417	Retirement Fund	25,435	24,241	24,241
				<b>Retiree Benefits:</b>			
7,026,915	3,550,692	8,600,000	8,600,000	Retiree Insurance	8,800,000	8,800,000	8,800,000
1,063,137	533,015	1,300,000	1,300,000	Medicare Reimbursement	1,300,000	1,300,000	1,300,000
-	-	1,500	1,500	<b>Office Supplies</b>	1,500	1,500	1,500
				<b>Other Services and Charges:</b>			
-	-	15,000	15,000	Legal Services	15,000	15,000	15,000
-	-	1,000	1,000	Fees & Per Diem	1,000	1,000	1,000
1,049	260	2,000	2,000	Postage	2,000	2,000	2,000
-	-	623,600	623,600	Contractual Services	560,100	560,100	560,100
-	-	1,000	1,000	Service Contracts	1,000	1,000	1,000
-	-	3,000	3,000	Disability Physicals	3,000	3,000	3,000
-	-	200	200	Membership & Dues	200	200	200
-	-	49,500	49,500	Bank Custodial Fees	37,125	37,125	37,125
-	-	10,000	10,000	Travel and Conferences	10,000	10,000	10,000
-	-	15,000	15,000	Insurance and Bonds	15,000	15,000	15,000
-	-	2,000	2,000	Printing & Publishing	2,000	2,000	2,000
569	286	1,000	1,000	Telephone and Radio	1,000	1,000	1,000
\$ 8,420,339	\$ 4,255,585	\$ 10,978,094	\$ 10,978,094	<b>Total City Retirement</b>	\$ 11,127,666	\$ 11,114,428	\$ 11,114,428
(198,820)	(103,345)	(936,776)	(936,776)	Charges Reimbursable via Public Act 55	(876,170)	(868,227)	(868,227)
(8,221,520)	(4,152,240)	(10,041,318)	(10,041,318)	Charges Reimbursable via VEBA Trust	(10,251,496)	(10,246,201)	(10,246,201)
<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Net City Retirement</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **POLICE AND FIRE RETIREMENT COMMISSION**

The Warren Police and Fire Retirement Commission was established with the authority to administer, manage, and operate the retirement system following the provisions established by Public Act 345 of 1937, as amended. The responsibility of the Police and Fire Retirement Board is to make certain that the assets of the retirement fund are invested in a safe and prudent manner, yielding the highest possible return on the investment of the funds.

The Board is also responsible for calculation of retiree benefits. Board meetings are held on the third Thursday of every month at 11:00 a.m. in the Baseline Conference Room, located on the fourth floor of city hall. These are public meetings with the notices posted near the Treasurer's Department in city hall by the end of the week prior to the meeting.

Total assets in the fund as of December 31, 2024, were \$290,358,123. The financial objective of the plan, which meets the State of Michigan requirements, is to establish and receive periodic employer contributions at actuarially determined amounts in order to accumulate sufficient assets to pay benefits when due. The contribution for the fiscal year beginning July 1, 2026 is \$20,105,086, which will change annually after an annual actuarial valuation is completed and a report is issued. As of December 31, 2024 the retirement system is now 61.7% funded, which means that accrued liabilities exceeded actuarial accrued assets by 38.3%.

There are currently 590 retirees or beneficiaries receiving benefits from the fund and 362 active members of the system who pay three and five percent of gross wages into the system. Retirement benefits vest after 10 years of service.

The members of the Police and Fire Retirement Board include the City Treasurer, a police department representative, a fire department representative and two mayoral appointed positions. The Commission uses the services of independent legal counsel (on a retainer basis) to handle the legal matters of the system. The system is audited annually by an independent certified public accounting firm.

In 2004, an ordinance was passed creating the Warren Police and Fire Health Benefits Plan. The board members are comprised of a police representative, fire representative, City Treasurer and two mayoral appointees. The primary objective is to receive contributions from the City and to fund for current employee's future health expenditures and pay current retirees health expenditures and Medicare reimbursements. Plan assets as of December 31, 2024 were \$83,229,039.

## POLICE AND FIRE RETIREMENT COMMISSION

### Fiscal 2027 Performance Objectives

1. To encourage more enrollments in the direct deposit program.
2. To continue software training for staff.
3. To continue education of active members regarding plan benefits.
4. To encourage use of online capabilities relative to forms.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Pension calculations prepared	9	20	20	20
Actual pension calculations prepared	9	20	20	20
Agendas prepared	19	18	18	18
Active employee ledgers distributed	430	400	400	400
Pension checks distributed	24	35	35	35
Annuity withdrawals completed	10	20	20	20
Safe-Harbor method calculations	1	5	5	5
Retiree incentive bonuses paid	6	5	5	5
1099R's and W4-P's mailed	697	680	680	680
Buy-Back computations	14	25	25	25
Direct deposit enrollments	11	1	1	1
Monitoring monthly direct deposits	7,905	7,783	7,783	7,783
Direct deposits initiated	7,905	7,783	7,783	7,783
Pension verifications	665	650	650	650
Retirement System actuarial valuation prepared	1	1	1	1
Retirement System financial statements prepared	1	1	1	1
VEBA Trust actuarial valuation prepared	1	1	1	1
VEBA Trust financial statements prepared	1	1	1	1

GENERAL FUND PERSONNEL

<u>POLICE &amp; FIRE RETIREMENT</u>	<u>Present (a)</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Police & Fire Retirement Director	1	\$ 104,662	1	\$ 107,802	1	\$ 107,802	1	\$ 107,802
Accountant I	1	78,481	1	80,835	1	80,835	1	80,835
Account Administrator	1	79,904	1	82,301	1	82,301	1	82,301
Part-time Employee		10,000		10,000		10,000		10,000
Overtime	—	15,250	—	15,250	—	15,250	—	15,250
Total Personnel	<u>3</u>		<u>3</u>		<u>3</u>		<u>3</u>	

(a) Wage rates are based on Local 412 Unit 59 and Local 227 contracts that expire 6/30/29.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

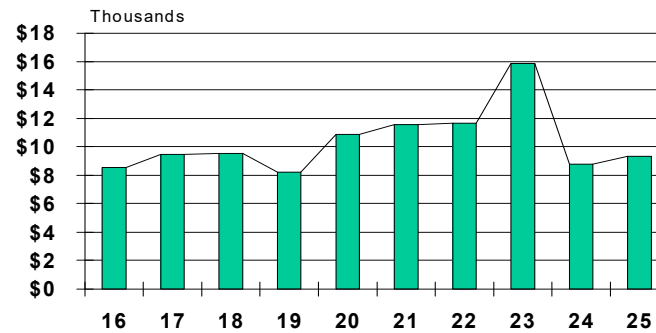
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>GENERAL GOVERNMENT POLICE &amp; FIRE RETIREMENT</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 256,576	\$ 129,500	\$ 265,074	\$ 265,074	Permanent Employees	\$ 273,026	\$ 273,026	\$ 273,026
-	-	10,000	10,000	Part-time Employee	10,000	10,000	10,000
15,899	9,218	15,250	15,250	Overtime	15,250	15,250	15,250
				<b>Employee Benefits:</b>			
21,650	10,886	24,207	24,207	Social Security	24,881	24,881	24,881
76,058	40,556	66,069	66,069	Employee Insurance	74,022	74,022	74,022
45,568	22,773	45,998	45,998	Retiree Health Insurance	43,139	43,139	43,139
4,690	-	12,142	12,142	Bonus/Sick Redemption	12,506	12,506	12,506
10,200	3,400	10,200	10,200	Longevity	10,200	10,200	10,200
2,500	3,000	2,500	2,500	Education Allowance	3,000	3,000	3,000
1,200	1,200	1,200	1,200	Clothing Allowance	1,200	1,200	1,200
95,638	44,132	89,952	89,952	Retirement Fund	85,464	85,464	85,464
				<b>Retiree Benefits:</b>			
9,768,783	5,003,328	11,375,000	11,375,000	Retiree Insurance	11,375,000	11,375,000	11,375,000
1,123,636	588,872	1,161,500	1,161,500	Medicare Reimbursement	1,400,000	1,400,000	1,400,000
-	-	5,218	5,218	<b>Office Supplies</b>	5,218	5,218	5,218
				<b>Other Services and Charges:</b>			
1,191	180	5,016	5,016	Postage	5,016	5,016	5,016
-	-	24,000	24,000	Audit Fees	24,000	24,000	24,000
-	-	1,800,000	1,800,000	Contractual Services	1,800,000	1,800,000	1,800,000
-	-	1,000	1,000	Service Contracts	1,000	1,000	1,000
-	-	3,500	3,500	Disability Physicals	3,500	3,500	3,500
-	-	8,000	8,000	Travel and Conferences	8,000	8,000	8,000
-	-	20,000	20,000	Insurance and Bonds	20,000	20,000	20,000
-	-	3,400	3,400	Printing & Publishing	3,400	3,400	3,400
427	215	1,000	1,000	Telephone and Radio	1,000	1,000	1,000
\$ 11,424,016	\$ 5,857,260	\$ 14,950,226	\$ 14,950,226	<b>Total Police &amp; Fire Retirement</b>	\$ 15,198,822	\$ 15,198,822	\$ 15,198,822
(531,597)	(265,060)	(2,413,726)	(2,413,726)	Charges Reimbursable via Public Act 55	(2,423,822)	(2,423,822)	(2,423,822)
(10,892,419)	(5,592,200)	(12,536,500)	(12,536,500)	Charges Reimbursable via VEBA Trust	(12,775,000)	(12,775,000)	(12,775,000)
\$ -	\$ -	\$ -	\$ -	<b>Net Police &amp; Fire Retirement</b>	\$ -	\$ -	\$ -

## HISTORIC DISTRICT COMMISSION

On December 17, 2024, the City Council created the Historic District which repealed in its entirety the formerly titled commission Village Historic District Commission created December 28, 1976. The Historic District is composed of seven members, appointed by the Mayor, for a three-year term.

The purpose of the Warren Historic District Commission is to enrich the present and future by preserving the past. It does this through efforts to beautify the neighborhood; to encourage historic preservation and property maintenance; educate citizens on Warren's unique cultural heritage; and apply rules and regulations to protect the district from alteration and development that might compromise its aesthetic integrity or diminish its unique historic value.

**Expenditure History  
Historic District Commission**



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>HISTORIC DISTRICT COMMISSION</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ -	\$ -	\$ 4,100	\$ 4,100	<b>Office Supplies</b>	\$ 4,100	\$ 4,100	\$ 4,100
				<b>Other Services and Charges:</b>			
4,628	73	44,000	44,000	Contractual Services	39,000	39,000	39,000
1,125	2,586	5,000	5,000	Community Promotion/Outreach Programs	5,000	5,000	5,000
3,562	866	3,000	3,000	Public Utilities	5,500	5,500	5,500
-	-	3,200	3,200	Historical Site Plaque	3,200	3,200	3,200
-	-	15,000	15,000	Old Village Hall Improvements	15,000	15,000	15,000
-	-	10,000	10,000	Vintage Light Poles	10,000	10,000	10,000
<u>\$ 9,315</u>	<u>\$ 3,525</u>	<u>\$ 84,300</u>	<u>\$ 84,300</u>	<b>Total Historic District Commission</b>	<u>\$ 81,800</u>	<u>\$ 81,800</u>	<u>\$ 81,800</u>

## SENIOR HEALTH CARE SERVICES

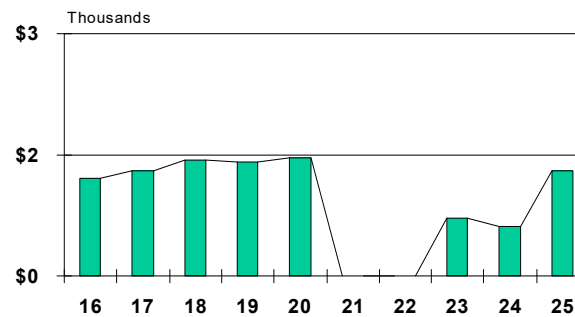
The Warren City Commission for Senior Health Care Services was created by City ordinance effective December 28, 1987.

The purpose of the Commission is to identify health care needs of Warren seniors and to provide information of health care services available in the City.

The Commission consists of twelve members. The members of the commission shall be appointed by the Mayor and confirmed by City Council. Five (5) members shall be Warren senior citizens, six (6) shall be representatives from healthcare organizations with varied backgrounds, and one (1) member shall be an employee of the City of Warren.

The Commission's officers shall be Chairman, Vice-Chairman, Secretary and Treasurer.

### Expenditure History Senior Health Care Services



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

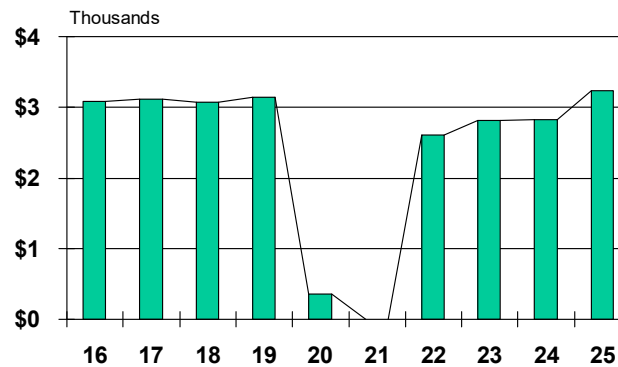
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>CITY COMMISSION ON SENIOR HEALTH CARE SERVICES</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,356	\$ 273	\$ 2,000	\$ 2,000	<b>Other Services and Charges:</b>			
				Community Promotion/Outreach Programs	\$ 2,000	\$ 2,000	\$ 2,000
<u>\$ 1,356</u>	<u>\$ 273</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<b>Total Senior Health Care Svcs Commission</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

## COUNCIL OF COMMISSIONS

The purpose and function of the Council of Commissions is to unite the City Commissions into a representative Council with the concept of sharing ideas, concerns, plans for improvement, and enrichment of the community. By promoting and encouraging public interest in its endeavors, the Council of Commissions intends to strengthen the purpose and function of the individual City commissions.

The Council of Commissions shall consist of one member from each City commission interested in participating. The representative shall be appointed annually to the Council of Commissions by each individual commission.

### Expenditure History Council of Commissions



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>COUNCIL OF COMMISSIONS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 15	\$ -	\$ 100	\$ 100	<b>Office Supplies</b>	\$ 100	\$ 100	\$ 100
-	-	250	250	<b>Other Services and Charges:</b> Postage	250	250	250
-	-	840	840	Printing and Publishing	840	840	840
<u>3,215</u>	<u>-</u>	<u>3,862</u>	<u>4,850</u>	Appreciation Reception	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>
<u>\$ 3,230</u>	<u>\$ -</u>	<u>\$ 5,052</u>	<u>\$ 6,040</u>	<b>Total Council of Commissions</b>	<u>\$ 6,040</u>	<u>\$ 6,040</u>	<u>\$ 6,040</u>

## ANIMAL WELFARE COMMISSION

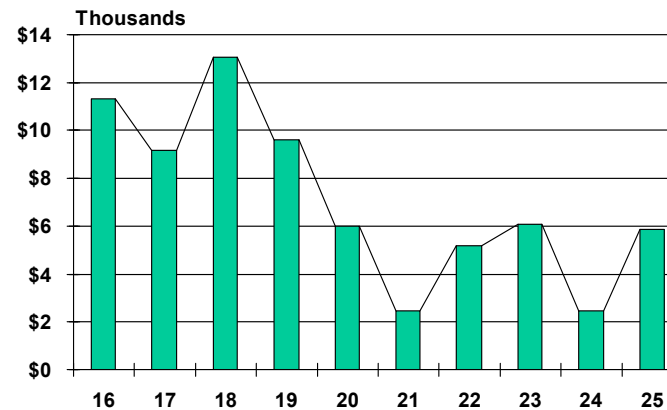
The Animal Welfare Commission was established on October 22, 1998. The Commission shall consist of seven members to be appointed by the Mayor. The members shall serve for three-year terms and may be re-appointed for any number of terms. Council and the Mayor may appoint ex-officio members.

The purpose and function of the commission shall be to study the proper care, husbandry, welfare, maintenance, education and awareness of issues of all animals that reside within City limits.

The duties of the Animal Welfare Commission shall be as follows:

1. Review and recommend to the Mayor and Council programs and practices that will develop citizen cooperation in the maintenance, proper care and animal rights of all animals in the City.
2. Advise and provide studies and recommendations to the Mayor and Council on such issues as husbandry (housing, food, shelter, water, general maintenance), medical care, cruelty to animals, licensing, promotion of spay and neuter programs, enforcement of ordinances and promotion of legislative action regarding animal cruelty, investigations and recommendations regarding wildlife incidents, and recommendations of additional ordinances designed to protect animals within the City.

### Expenditure History Animal Welfare Commission



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>GENERAL GOVERNMENT</u> <u>ANIMAL WELFARE COMMISSION</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ -	\$ -	\$ 300	\$ 300	<b>Office Supplies</b>	\$ 300	\$ 300	\$ 300
				<b>Other Services and Charges:</b>			
-	218	1,500	1,500	Operating Expense	1,500	1,500	1,500
-	-	50	50	Postage	50	50	50
800	-	3,000	3,000	Education	3,000	3,000	3,000
-	-	50	50	Telephone and Radio	50	50	50
3,477	1,985	3,000	3,000	Vaccination Fair	3,000	3,000	3,000
-	800	2,000	2,000	Dog Park	300	300	300
1,570	-	4,500	4,500	Spay/Neuter and Chipping Clinic	4,000	4,000	4,000
-	-	-	-	Community Promotion/Outreach Programs	2,000	2,000	2,000
-	421	1,000	1,000	Public Utilities	4,250	4,250	4,250
-	-	-	-	Security Cameras	8,500	8,500	8,500
<u>\$ 5,847</u>	<u>\$ 3,424</u>	<u>\$ 15,400</u>	<u>\$ 15,400</u>	<b>Total Animal Welfare Commission</b>	<u>\$ 26,950</u>	<u>\$ 26,950</u>	<u>\$ 26,950</u>

## **VETERANS ADVISORY AND MEMORIAL COMMISSION**

The purpose and function of the Veterans Advisory and Memorial Commission is to assist resident veterans and their families by creating awareness of the rights and needs of veterans among the veterans and within the community.

The Veterans Advisory and Memorial Commission shall:

- Establish working relationships with neighboring veteran agencies.
- Recognize and honor the contributions of resident veterans, deceased resident veterans and active service personnel.
- Offer and promote volunteer opportunities that benefit resident veterans and their families.
- Recognize and honor the community service of residents working to promote veterans' rights and interests.
- Work cooperatively with other commissions, committees and boards, and City departments to develop recommendations for policies and programs addressing veterans' interests.
- The Commission is intended to be comprised of five (5) members appointed by the Mayor and confirmed by Council. At least three (3) members must be veterans.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>GENERAL GOVERNMENT</u></b> <b><u>VETERANS ADVISORY AND</u></b> <b><u>MEMORIAL COMMISSION</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ -	\$ -	\$ 26,000	\$ 26,000	<b>Operating Supplies</b>	\$ 26,000	\$ 26,000	\$ 26,000
-	-	3,000	3,000	<b>Other Services and Charges:</b> Community Promotion/Outreach Programs	3,000	3,000	3,000
-	-	25,000	25,000	<b>Capital Outlay:</b> Capital Improvements	-	-	-
<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 54,000</u></b>	<b><u>\$ 54,000</u></b>	<b>Total Veterans Memorial Commission</b>	<b><u>\$ 29,000</u></b>	<b><u>\$ 29,000</u></b>	<b><u>\$ 29,000</u></b>

## **FIRE DEPARTMENT**

The primary purpose of the Fire Department is to protect the lives and property of the citizens and business owners of the City of Warren. The operation of the department is based on its authority and responsibilities granted within home rule charter and divided into seven categories.

**ADMINISTRATION:** Executes and directs the research, planning and development of all department assignments, rules, and procedures, etc. Responsible for the preparation and submission of bi-weekly, monthly and annual reports, as well as preparation and administration of the annual budget. Monitors the use of apparatus, equipment, supplies and all assets of the department and reviews contracts. Maintains all incident reports, correspondence, records, files, operating procedures, resource manuals, orders and directives. Provides supervision and direction to all divisions within the department.

**FIREFIGHTING DIVISION:** The primary role of the firefighting division is to protect lives and property of residents, business owners and visitors to our community from products of combustion generated by fires. Fire fighters are also trained to respond to a wide range of incidents beyond their firefighting duties, including responding to hazardous materials and technical rescue incidents, natural or man-made disasters, chemical, biological, radiological or nuclear incidents.

**EMERGENCY MEDICAL DIVISION:** The primary role of cross-trained fire fighters/paramedics, who are licensed by the State of Michigan, is to provide advanced and basic medical response, treatment and transport of the sick and injured. Patients are treated and transported to the most appropriate medical facilities inside and outside the city.

**FIRE PREVENTION DIVISION:** The primary role of this division is the prevention of fires through inspection of building occupancies of all types with an emphasis on public gathering facilities including theaters, restaurants and bars. Review of site plans focus in the areas of fire protection systems and egress pathways for new or renovated facilities. Public fire safety education is also a responsibility of this division.

**TRAINING DIVISION:** The primary role of this division includes the management of the continuing education and training programs of the department. The training division provides training to all members of the department and establishes annual training calendars to ensure that all members obtain their required continuing education credits in firefighting, and pre-hospital emergency medicine, along with advanced specialty certifications to maintain compliance with state and federal MIOSHA and OSHA laws, NFPA recommendations, and ISO requirements.

**SPECIAL OPERATIONS DIVISION:** The primary role of this division is to manage the department's specialty teams including the technical rescue team, who respond to, and mitigate incidents in the areas of rescue from confined spaces, rescue from building collapse, rescue from heights, rescue from water and rescue from machine entrapments. The hazardous materials team, responds to, and mitigates from chemical leaks, spills and releases to land, air and water. Members of Haz Mat and technical rescue teams are also members of the Macomb County Haz-Mat and technical rescue teams that respond to and mitigate large scale incidents that may impact multiple jurisdictions in the county. The drone team provides aerial overwatch at fire at other large-scale incidents while the honor guard team participates in ceremonial functions of the department including honoring current and retired members of the department. The tactical medic team is embedded with our police department's special response team and provides medical, support, treatment and/or transport of injured officers and/or civilians as needed.

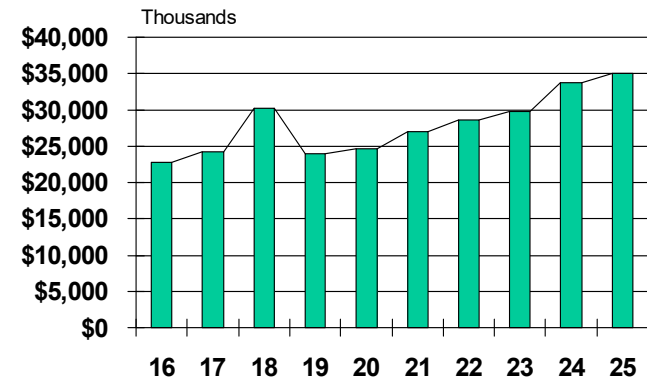
## FIRE DEPARTMENT

### Fiscal 2027 Performance Objectives

1. To collaborate with at least one other community to streamline the delivery of fire and EMS services to both communities or a group of communities, creating cost and delivery efficiencies.
2. To break ground on the new fire station #1 and #5 in the Summer 2024.
3. To gain approval for development of a new fire administration building coupled with a new fire station complete with apparatus storage and training facility along Van Dyke at or about 13 Mile Road.
4. To implement a replacement schedule for all apparatus, squad, utility and staff vehicles that equalizes the capital expenditures across multiple fiscal years.
5. To continue to implement technological solutions (hardware & software) that improve workplace efficiencies while also accomplishing the goal of transforming the department into a paperless environment.
6. To continue to modernize and transform the department to meet the challenges of the 21<sup>st</sup> century.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Incident reports reviewed	22,638	23,000	23,500	24,000
Fire station/apparatus/equipment inspections	70	72	72	72
Total incident responses	22,638	22,500	23,500	24,000
Total equipment responses	46,020	48,000	48,000	48,000
Mutual aid rendered and received	138	70	70	70
On duty injuries	27	20	20	20
Lost work hours from on duty injuries	6,793	1,700	1,700	1,700
Hours of hydrant maintenance	7,200	8,320	8,320	8,320
Hours of fire training	18,005	10,500	20,000	20,000
Hours of medical training	4,962	6,000	6,000	6,000
Fire Department vehicle accidents	20	10	10	10
Hours of haz-mat training	309	350	350	350
Hours of tech rescue training	476	450	452	452
Hours of SRT training	392	450	452	452

**Expenditure History  
Fire Department**



GENERAL FUND PERSONNEL

<u>FIRE DEPARTMENT</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Fire Commissioner	1	\$ 156,395	1	\$ 161,087	1	\$ 161,087	1	\$ 161,087
Fire Chief	1	154,342	1	160,130	1	160,130	1	160,130
Deputy Chief	1	147,326	1	152,851	1	152,851	1	152,851
Special Operations Chief	1	140,311	1	145,573	1	145,573	1	145,573
Battalion Chief	3	140,311	3	145,573	3	145,573	3	145,573
Fire Marshal	1	140,311	1	145,573	1	145,573	1	145,573
Chief of E.M.S.	1	140,311	1	145,573	1	145,573	1	145,573
Captain	6	140,311	6	145,573	6	145,573	6	145,573
Chief Technology Officer	1	140,311	1	145,573	1	145,573	1	145,573
Chief of Training	1	140,311	1	145,573	1	145,573	1	145,573
Chief Safety Officer	1	140,311	1	145,573	1	145,573	1	145,573
Training Coordinator	2	127,555	2	132,338	2	132,338	2	132,338
Deputy Fire Marshall	-	-	1 (b)	132,338	-	-	-	-
Lieutenant	15	127,555	15	132,338	15	132,338	15	132,338
Fire Inspector	4	127,555	4	132,338	4	132,338	4	132,338
Sergeant	6	115,959	6	120,308	6	120,308	6	120,308
Fire Fighter	78	105,417	81 (b)	109,371	78	109,371	78	109,371
Fire Fighter Engine & Ladder	21	105,417	24 (b)	109,371	21	109,371	21	109,371
Cadet Firefighters	6	38,418	6	39,853	6	39,853	- (d)	-
Office Coordinator - Fire	1	91,461	1	94,205	1	94,205	1	94,205
Senior Administrative Secretary	1	73,117	1	75,311	1	75,311	1	75,311
Senior Clerk	-	-	1 (c)	72,580	-	-	1 (c)	72,580
Administrative Clerk Technician	1	67,399	- (c)	-	1	69,421	- (c)	-
EMS Billing Technician	1	70,466	1	72,580	1	72,580	1	72,580
EMS Billing Clerk	1	62,796	1	64,680	1	64,680	1	64,680
Overtime - Fire Fighters		1,400,000		1,600,000		1,600,000		1,600,000
Overtime - Cadets		5,000		5,000		5,000	(d)	-
Overtime - Clerical		5,000		5,000		5,000		5,000
<b>Total Personnel</b>	<u>155</u>		<u>162</u>		<u>155</u>		<u>149</u>	

(a) Wage rates include holiday pay and are based on Local 1383 contract that expires 6/30/30 and Local 412 Unit 35 and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

(c) Reclassification of one Administrative Clerk Technician to one Senior Clerk.

(d) Delete funding/Eliminate position(s).

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>FIRE DEPARTMENT</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 143,068	\$ 72,269	\$ 147,927	\$ 147,927	Appointed Official	\$ 152,365	\$ 152,365	\$ 152,365
9,393,111	6,379,443	13,807,279	13,807,279	Fire Fighter Wages	16,216,596	15,473,381	15,473,381
153,021	17,787	281,334	281,334	Cadet Fire Fighters	240,990	240,990	-
288,401	163,168	350,776	350,776	Civilians & Clerical	363,143	359,960	363,143
32,476	5,428	-	-	Temporary/Co-op	-	-	-
839	2,308	5,000	5,000	Overtime - Clerical	5,000	5,000	5,000
2,089,942	808,576	1,400,000	1,400,000	Overtime - Fire Fighters	1,600,000	1,600,000	1,600,000
5,583	316	5,000	5,000	Overtime - Cadets	5,000	5,000	-
51,065	13,284	150,000	150,000	Shift Premium	150,000	150,000	150,000
10,500	2,000	24,000	24,000	A.E.M.T. License Allowance	25,500	24,500	24,500
				<b>Employee Benefits:</b>			
20,183	16,325	23,150	23,150	Educational Allowance	24,650	20,650	20,650
21,052	22,648	26,350	26,350	Cleaning/Clothing Allowance	30,350	29,100	29,100
276,127	130,355	312,540	312,540	Social Security	356,403	344,304	326,052
843,753	462,857	905,534	905,534	Holiday Pay	1,062,183	1,013,956	1,013,956
3,585,468	1,876,801	3,657,051	3,657,051	Employee Insurance	4,290,916	4,107,593	3,962,720
3,620,046	1,620,846	3,273,686	3,273,686	Retiree Health Insurance	3,138,815	3,122,426	3,117,571
8,286	-	22,844	22,844	Bonus/Sick Redemption	25,000	24,855	25,000
153,964	63,739	172,581	172,581	Longevity	175,000	166,033	166,160
5,926,849	3,281,221	6,570,460	6,570,460	Retirement Fund	7,632,505	7,496,329	7,496,709
199,717	100,501	199,950	199,950	Food Allowance	209,250	199,950	199,950
89,099	81,228	103,550	103,550	Uniforms	102,700	99,200	94,250
				<b>Supplies:</b>			
426,723	210,995	544,000	544,000	Operating Supplies	596,000	596,000	596,000
239,293	63,814	280,000	280,000	EMS Medical Supplies	287,500	287,500	287,500
167,825	86,382	250,000	250,000	Gasoline & Diesel Oil	300,000	300,000	300,000
				<b>Other Services and Charges:</b>			
512,394	217,152	877,625	693,732	Contractual Services	887,970	887,970	887,970
187,575	75,230	344,677	344,677	Building Maintenance	129,000	129,000	129,000
404,722	86,160	435,800	435,800	Instruction	506,370	506,370	506,370
13,610	-	56,800	56,800	Medical Services	55,700	55,700	55,700
83,866	41,462	143,587	143,587	Telephone and Radio	101,000	101,000	101,000
-	-	-	-	Wellness Program	80,000	80,000	80,000
147,252	58,155	160,000	160,000	Public Utilities	240,000	240,000	240,000
30,000	15,000	30,000	30,000	Hydrant Installation & Repairs	30,000	30,000	30,000
60,000	30,000	60,000	60,000	Public Fire Protection (Water)	60,000	60,000	60,000

(Continued)

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>FIRE DEPARTMENT (CONTINUED)</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Other Services and Charges:</b>			
\$ 4,989	\$ 1,908	\$ 15,035	\$ 15,035	Memberships & Dues	\$ 18,750	\$ 18,750	\$ 18,750
28,660	18,607	47,500	47,500	Fire Prevention Week	49,500	49,500	49,500
				<b>Capital Outlay:</b>			
931,945	286,403	2,422,334	2,422,334	Capital Improvements and Vehicles	21,475,000	1,055,000	1,055,000
572,813	59,622	563,447	563,447	Fire Equipment	595,000	595,000	595,000
3,540,000	-	-	-	ARPA Expenditures	-	-	-
443,586	-	11,415	11,415	MI LEO - FF Turnout Gear	-	-	-
400,000	-	-	-	Michigan Economic Development Grant	-	-	-
\$ 35,107,803	\$ 16,371,990	\$ 37,681,232	\$ 37,497,339	<b>Total Fire Department</b>	\$ 61,218,156	\$ 39,627,382	\$ 39,212,297

## **POLICE DEPARTMENT**

The primary purpose of the Police Department is to protect life and property. To accomplish this goal, police officers enforce the criminal laws of the State of Michigan and our City Ordinances.

Organizationally, the Police Department's operations are divided into four bureaus: Administrative, Patrol, Investigative and Professional Standards.

The Administrative Services Bureau is responsible for the operation of the Dispatch Center, Innovation and Technology Division, Drone First Responder Program, Computer Services Division, Technical Systems Management, and Emergency Services Division. The Administrative Bureau develops and maintains the department's budget, distributes personnel as needed, plans, directs and implements the departments equipment needs, maintains the good order and condition of the departments building and infrastructure, and ensures the accomplishment of the departments overall goals and mission. The Dispatch Center handles all incoming calls from citizens requesting police or fire department assistance. The Bureau's Emergency Services Division is responsible for development and implementation of emergency operation plans that would account for any possible hazardous or emergency situations that could occur throughout the City.

The Patrol Services Bureau is responsible for the first response to the majority of calls for service. Included in the Patrol Bureau is the Uniformed Patrol Division, and The Patrol Support Division (Traffic). The Uniformed Patrol Division concentrates on crimes against persons and property, with the ultimate goal of arresting offenders and preventing crime. The Patrol Support Division (Traffic) is responsible for ensuring safe driving practices by the public on both major arteries and residential streets. To accomplish this, the division has a traffic enforcement unit, a traffic engineer, an abandoned officer unit, and an animal control unit. Patrol Services is also responsible for jail operations, Community Policing, The K9 Division, and interaction with prisoner processing through the 37<sup>th</sup> District Court. They also oversee the School Resource Officer Unit, which is the department's liaison to our community schools.

The Investigative Services Bureau is responsible for the investigation of all crimes after the initial contact by uniformed patrol officers. This includes prosecution of offenders through the entire court process. The three major divisions are the Criminal Investigations Division, Special Victims Division, and Special Investigations Division. The Criminal Investigation Division investigates all crimes perpetrated by persons over the age of 16. The Special Victims Division investigates incidents of crime perpetrated by juveniles, child abuse, and criminal sexual conduct cases. The Special Investigations Division investigates narcotic and vice crime complaints. Also included in this bureau is the Evidence/Property Unit, which is responsible for the storage and disposition of all property coming into the possession of the Police Department.

The Professional Standards Division is responsible for Accreditation, the Technical Services Division, and the Training Division. Technical Services responds to all request for FOIA, fingerprinting, records request and paperwork for firearms. Professional Standards also maintains all department policies and procedures.

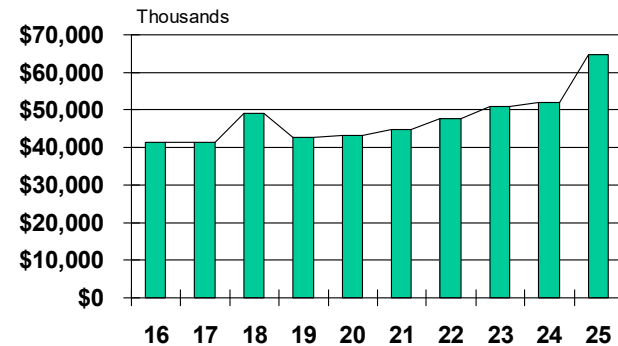
## POLICE DEPARTMENT

### Fiscal 2027 Performance Objectives

1. To continue to use evidence-based policing methods to lower crime in the City of Warren.
2. To continue to interrupt any drug networks/trafficking in and around the City of Warren and Macomb County using new technology, techniques, and interdictions alongside other jurisdictions.
3. To dedicate officers in a Supplemental Police Patrol Program to enhance police response times and create additional patrols during peak hours to serve the citizens efficiently and effectively.
4. To emphasis on working closely with citizens and businesses to enhance relationships, educate, and combat criminal elements affecting our City.
5. To research and implement new technological ways of policing which include the use of advanced technology, new computer databases, and expanding existing cyber capabilities.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Calls for police service	73,902	107,000	80,000	80,000
Part A crimes	7,107	2,000	6,000	6,000
Burglary incidents	290	450	272	260
Auto theft incidents	434	650	395	380
Narcotic and drug incidents	932	1,100	776	800
License investigations (Liquor, Gambling, etc.)	125	380	125	125
Traffic citations	49,064	36,000	45,000	45,000
OUIL arrest	156	200	160	160
Traffic accidents	3,370	4,400	3,420	3,300
Juveniles arrest	172	270	170	170
Total arrests	5,220	5,000	5,300	5,300
Abandoned autos process/auctioned	1,040	1,100	1,100	1,100
Fingerprint requests	471	1,000	550	550
Guns registered	3,358	7,000	3,700	3,700
Citizens Police Academy	1	1	1	1
Community Policing Events	16	10	20	25
SRT training days	12	12	12	12
High risk incidents	8	12	12	12
Environmental investigations	30	32	32	32
SID/SOU Search Warrants Executed	115	130	120	120
Junior Detectives Club	1	1	1	1

**Expenditure History  
Police Department**



GENERAL FUND PERSONNEL

	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
<u>POLICE DEPARTMENT</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Police Commissioner	1	\$ 174,798	1	\$ 181,353	1	\$ 181,353	1	\$ 181,353
Deputy Police Commissioner	1	166,474	1	172,717	1	172,717	1	172,717
Captain	4	151,340	4	157,016	4	157,016	4	157,016
Lieutenant	10	137,582	10	142,741	10	142,741	10	142,741
Sergeant	21	125,075	23 (b)	129,765	21	129,765	21	129,765
Corporal	31	113,705	32 (b)	117,969	31	117,969	31	117,969
Police Officer	<u>176</u>	103,368	<u>176</u>	107,245	<u>176</u>	107,245	<u>176</u>	107,245
Sub-Total Police Personnel	<u>244</u>		<u>247</u>		<u>244</u>		<u>244</u>	
Crime M.I.S. Specialist	1	110,075	1	113,377	1	113,377	1	113,377
Assistant Crime M.I.S. Technician	1	85,349	1	87,909	1	87,909	1	87,909
Assistant Crime M.I.S. Specialist	1	76,244	1	78,531	1	78,531	1	78,531
Crime Analyst	1	75,000	1	77,250	1	77,250	1	77,250
Forensic Technologist	1	87,470	1	90,094	1	90,094	1	90,094
Office Coordinator	1	91,461	1	94,205	1	94,205	1	94,205
Administrative Secretary	2	70,466	2	72,580	2	72,580	2	72,580
Police Asset Forfeiture Spec	1	78,162	1	80,507	1	80,507	1	80,507
Emergency Dispatch Center Manager	1	95,797	1	99,389	1	99,389	1	99,389
Dispatch Supervisor	4	87,088	4	90,353	4	90,353	4	90,353
Dispatcher	24	75,730	24	78,569	24	78,569	24	78,569
Senior Administrative Secretary	1	73,117	1	75,311	1	75,311	1	75,311
FOIA Specialist	-	-	1 (c)	77,580	-	-	-	-
Senior Clerk	1	70,466	- (c)	-	1	72,580	1	72,580
Accreditation Manager	1	67,539	1	69,565	1	69,565	1	69,565
Firearms ID Technician	-	-	1 (c)	74,565	-	-	1 (c)	74,565
Fire Arms Specialist	1	67,539	- (c)	-	1	69,565	- (c)	-
Administrative Clerical Technician	1	67,399	1	69,421	1	69,421	1	69,421
Administrative Clerk	1	62,796	1	64,680	1	64,680	1	64,680
FOIA Technician	-	-	1 (c)	56,567	-	-	-	-
FOIA Clerk	-	-	1 (c)	51,567	-	-	-	-
Office Assistant	<u>2</u>	45,211	- (c)	-	<u>2</u>	46,567	<u>2</u>	46,567
Sub-Total Civilian Personnel	<u>46</u>		<u>46</u>		<u>46</u>		<u>46</u>	
Temporary/Co-op		58,344		91,632		91,632		91,632
Permanent Part-time - Crossing Guards		330,000		330,000		330,000		330,000
Overtime - Police		1,500,000		2,950,000		2,500,000		2,500,000
Overtime - Civilians		151,913		269,843		269,843		269,843
Total Personnel	<u>290</u>		<u>293</u>		<u>290</u>		<u>290</u>	

(a) Wage rates include holiday pay and are based on W.P.C.O.A. and W.P.O.A. contracts that expire 6/30/28 and Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position(s).

(c) Reclassification of one Senior Clerk, one Fire Arms Specialist, and two Office Assistants to one FOIA Specialist, one Firearms ID Technician, one FOIA Technician and one FOIA Clerk respectively.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>POLICE DEPARTMENT</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 148,378	\$ 79,088	\$ 153,417	\$ 153,417	Appointed Official	\$ 172,155	\$ 172,155	\$ 172,155
14,525,293	11,094,202	22,871,972	24,184,080	Police Officers	26,257,204	25,898,850	25,898,850
-	-	-	-	Cadet Police Officers	-	-	-
2,408,653	1,259,725	2,698,173	3,332,466	Civilians & Clerical	3,543,803	3,518,609	3,523,648
311,662	141,071	330,000	330,000	Crossing Guards	330,000	330,000	330,000
42,664	28,744	58,344	58,344	Temporary/Co-op	91,632	91,632	91,632
2,647,604	1,278,007	2,400,000	1,500,000	Overtime - Police Officers	2,950,000	2,500,000	2,500,000
135,123	116,517	151,913	151,913	Overtime - Civilians	269,843	269,843	269,843
332,011	87,257	400,000	400,000	Shift Premium	426,888	426,888	426,888
				<b>Employee Benefits:</b>			
206,515	2,376	218,500	231,800	Gun Allowance	234,650	231,800	231,800
50,150	137,417	137,417	54,600	Education Allowance	157,900	155,700	155,700
422,736	269,739	429,700	459,800	Cleaning/Clothing Allowance	468,300	462,800	462,800
614,415	323,777	685,774	744,646	Social Security	833,255	818,913	819,331
1,333,624	623,299	1,484,861	1,603,733	Holiday Pay	1,738,470	1,716,585	1,716,585
6,159,414	3,311,436	6,019,602	6,502,975	Employee Insurance	7,431,659	7,343,325	7,343,394
6,250,584	2,856,243	5,813,994	5,836,826	Retiree Health Insurance	5,518,686	5,501,174	5,501,284
43,058	3,836	58,082	58,082	Bonus/Sick Redemption	68,183	67,029	67,260
297,156	157,285	278,363	290,603	Longevity	335,601	327,241	327,441
11,018,622	5,987,706	11,979,981	12,052,008	Retirement Fund	13,556,102	13,687,796	13,688,398
73,319	38,079	140,000	140,000	Uniforms	200,000	200,000	200,000
				<b>Supplies:</b>			
80,264	26,912	178,488	178,488	Office Supplies	232,062	232,062	232,062
139,394	51,846	194,960	194,960	Operating Expense	257,060	257,060	257,060
343,176	134,171	500,000	500,000	Gasoline & Diesel Oil	450,000	450,000	450,000
				<b>Other Services and Charges:</b>			
40,147	14,305	60,000	60,000	Prisoners' Food	56,410	56,410	56,410
3,540	-	5,000	5,000	Crime Prevention	5,000	5,000	5,000
70,051	18,053	64,200	64,200	Building Maintenance	130,700	130,700	130,700
1,141,010	303,335	1,958,439	1,721,319	Contractual Services	3,045,107	3,045,107	3,045,107
6,033	3,436	7,000	7,000	Postage	7,000	7,000	7,000
121,856	69,690	226,008	351,008	Instruction	320,255	320,255	320,255
34,336	-	-	-	OHSP - Special Enforcements	-	-	-
30,673	5,173	37,500	37,500	911 Dispatch Training Expense	20,000	20,000	20,000
73,885	26,845	417,022	417,022	Police Academy/MCOLES CPE Training	-	-	-
30,402	7,068	40,250	40,250	Vehicle Maintenance	47,750	47,750	47,750

(Continued)

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>POLICE DEPARTMENT (CONTINUED)</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Other Services and Charges:</b>			
\$ 14,839	\$ 5,377	\$ 22,000	\$ 22,000	Community Outreach Programs	\$ 27,000	\$ 27,000	\$ 27,000
128,403	114,188	354,184	354,184	Telephone and Radio	374,193	374,193	374,193
14,101	2,237	15,600	15,600	Youth Athletic League	16,750	16,750	16,750
6,852	871	7,500	7,500	CERT	7,500	7,500	7,500
1,678	1,808	8,000	8,000	Wellness Program	34,400	34,400	34,400
10,998	-	8,000	8,000	Explorers	8,000	8,000	8,000
200,361	77,706	250,000	250,000	Public Utilities	220,000	220,000	220,000
4,000	-	12,000	12,000	Special Investigations	10,000	10,000	10,000
				<b>Capital Outlay:</b>			
158,879	46,112	88,500	88,500	Capital Improvements	732,000	432,000	312,000
426,892	490,055	1,572,537	1,572,537	Police Equipment	2,306,300	499,300	481,300
44,658	3,451	277,481	277,481	Office Equipment	1,050,725	550,725	550,725
54,887	-	510,384	510,384	911 Equipment	430,022	430,022	430,022
-	-	-	-	U.S. Dept of Justice Assistance Grant-2019	-	-	-
-	-	-	-	U.S. Dept of Justice Assistance Grant-2020	-	-	-
-	-	-	-	U.S. Dept of Justice Assistance Grant-2021	-	-	-
12,923	-	-	-	U.S. Dept of Justice Assistance Grant-2022	-	-	-
25,513	-	1,551	1,551	U.S. Dept of Justice Assistance Grant-2023	-	-	-
-	-	-	-	U.S. Dept of Justice Assistance Grant-2024	-	-	-
-	55,589	165,207	165,207	Corona SLFRF MCOLES	-	-	-
-	-	-	-	Bulletproof Vest Partnership Grant	-	-	-
-	-	-	-	Homeland Security Grant - 2019	-	-	-
-	-	-	-	OHSP - Ped Bike/Special Enforcements	-	-	-
7,282,543	-	-	-	Lease subscription purchase	-	-	-
574,641	-	-	-	Lease Principal	-	-	-
86,243	-	-	-	Lease Interest	-	-	-
6,460,000	-	-	-	ARPA Expenditures	-	-	-
<b><u>\$ 64,644,159</u></b>	<b><u>\$ 29,254,032</u></b>	<b><u>\$ 63,291,904</u></b>	<b><u>\$ 64,954,984</u></b>	<b>Total Police Department</b>	<b><u>\$ 74,372,565</u></b>	<b><u>\$ 70,901,574</u></b>	<b><u>\$ 70,770,243</u></b>

## **ANIMAL CONTROL**

The Animal Control Unit is responsible for the enforcement of local animal control ordinances, and picking up stray, lost, and unlicensed animals. Additionally, they investigate all incoming community animal complaints. The Unit consists of three (3) civilian Animal Control Officers (ACO) employees. On average, these Officers respond to 40 calls for service a day and return 30 to 40 telephone calls each day, and 5 to 10 emails each day.

The Animal Control Unit is a very important service to the City and is in high demand from its citizens. Animal Control Services include, but are not limited to; attending to injured animals, removal of deceased dead animals from the roadway and neighborhoods, investigation of animal bites, and responding to stray and vicious animals complaints. Animal Control Officers establish and maintain relationships with outside animal rescue groups to facilitate permanent placement for unclaimed animals. They also maintain a social media page for animals turned into the Warren Police Department for the purposes of locating and reuniting animals with their owner.

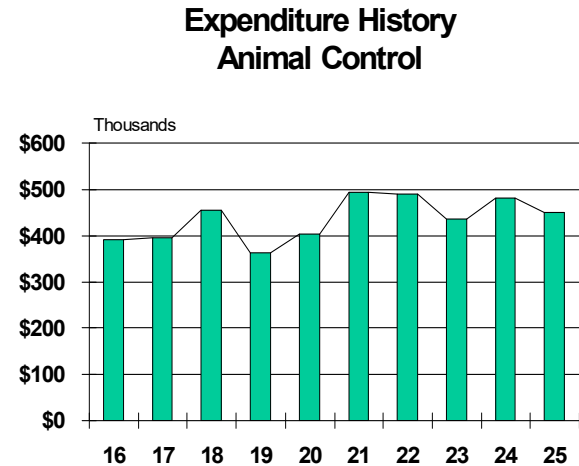
As a public service, Animal Control Officers assist citizens with advice on how to care for their animals along with suggestions of low cost programs available for veterinarian care.

## ANIMAL CONTROL

### Fiscal 2027 Performance Objectives

1. Provide investigative service and education to the community with regard to stray, lost, unlicensed or deceased animals.
2. To expand pet food programs by hosting more events.
3. Research and implement a computer program that effectively tracks the amount of animals and animal-related incidents dealt with each period.
4. Education and enforcement of ordinances pertaining to all animals in the City of Warren.
5. Direct citizens to transport sick or injured animals to the Macomb County Animal shelter whenever possible.
6. Develop more relationships with area Veterinary doctors and animal rescue organizations to help with the care and re-location of the ever-increasing animal population, to reduce the amount of animals held at the Warren Police Department.
7. Proactive oversight and management of resources by ACO Supervisor(s) in order to reduce animal intake, boarding costs, and veterinarian care costs.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Animal Control calls for service	2,500	3,600	3,600	4,500
Number of miles driven per year	35,100	36,000	36,000	45,000
Stray animals picked up	482	675	675	750
Dead animals handled	293	550	550	550
Animals given up by owner	10	25	25	35
SNR cats	1,250	200	1,000	1,000



GENERAL FUND PERSONNEL

<u>POLICE DEPARTMENT - ANIMAL CONTROL</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Animal Control Supervisor	1	\$ 80,429	1	\$ 82,842	1	\$ 82,842	1	\$ 82,842
Animal Control Officer	2	70,347	2	72,457	2	72,457	2	72,457
Temporary Employee		25,000		29,172		29,172		29,172
Overtime	—	8,000	—	15,000	—	15,000	—	15,000
Total Personnel	<u>3</u>		<u>3</u>		<u>3</u>		<u>3</u>	

(a) Wage rates are based on Warren Supervisors and Local 227 contracts that expire 6/30/29.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>ANIMAL CONTROL</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 155,871	\$ 78,402	\$ 195,670	\$ 223,670	Permanent Employees	\$ 229,510	\$ 229,510	\$ 229,510
-	-	25,000	-	Temporary Employee	29,172	29,172	29,172
6,901	4,414	8,000	8,000	Overtime	15,000	15,000	15,000
				<b>Employee Benefits:</b>			
12,195	6,316	18,732	18,732	Social Security	21,987	21,987	21,987
44,119	25,084	66,449	66,449	Employee Insurance	74,655	74,655	74,655
47,256	23,688	48,839	48,839	Retiree Health Insurance	46,784	46,784	46,784
-	-	10,245	10,245	Bonus/Sick Redemption	10,514	10,514	10,514
1,312	1,609	1,407	1,407	Longevity	1,657	1,657	1,657
72,694	32,768	72,855	72,855	Retirement Fund	73,394	73,394	73,394
1,400	1,400	1,500	1,500	Clothing Allowance	1,500	1,500	1,500
5,788	839	12,000	12,000	<b>Operating Supplies</b>	12,000	12,000	12,000
				<b>Other Services and Charges:</b>			
99,208	37,811	222,500	219,500	Animal Collection	223,000	223,000	223,000
4,339	1,339	6,000	6,000	Vehicle Maintenance	6,000	6,000	6,000
<u>\$ 451,083</u>	<u>\$ 213,670</u>	<u>\$ 689,197</u>	<u>\$ 689,197</u>	<b>Total Animal Control</b>	<u>\$ 745,173</u>	<u>\$ 745,173</u>	<u>\$ 745,173</u>

## **CIVIL DEFENSE**

The Emergency Services Division is responsible for maintaining a disaster response and recovery program in the event of any man-made or natural disaster or catastrophic emergency. It serves as the liaison between the Federal Emergency Management Agency (FEMA), the Department of Homeland Security (DHS), the Michigan State Police Emergency Management and Homeland Security Division and the Macomb County Office of Emergency Management in the event that a catastrophic emergency or disaster occurs within the City of Warren.

To accomplish these goals, the Emergency Services Division:

- \* Coordinates the emergency management plans and operations for the City of Warren.
- \* Maintains disaster response and recovery programs in the event of any type of disaster.
- \* Coordinates the training of personnel in emergency planning, disaster response and recovery operations.
- \* Coordinates disaster response and recovery plans and procedures with other agencies, local organizations, businesses, school districts, and volunteer agencies such as the American Red Cross and Salvation Army.
- \* Conducts public information programs on storm safety and sustainability in the event of any type of disaster.
- \* Maintains the City of Warren's public warning system of sirens and radio and television alert systems in the event of any type of disaster.
- \* Maintains an up-to-date resource directory of City, County, State, Federal and private resources that can be utilized in the event of a City emergency or disaster.
- \* Conducts simulated disaster exercises, using the resources of the City as well as private entities to test emergency plans and procedures and evaluate the City's level of preparedness.
- \* Prepares annual reports, quarterly activity reports, quarterly personnel and administrative expense reports as well as other reports mandated by the Michigan State Police's Emergency and Homeland Security Division.
- \* Serves as the City of Warren's local agent in documenting and gathering the necessary data to be submitted for any disaster relief funds.
- \* Coordinates the response and the reporting of any hazardous and toxic material spills or accidents.
- \* Reviews the industrial plans for hazardous and toxic material spills or accidents.

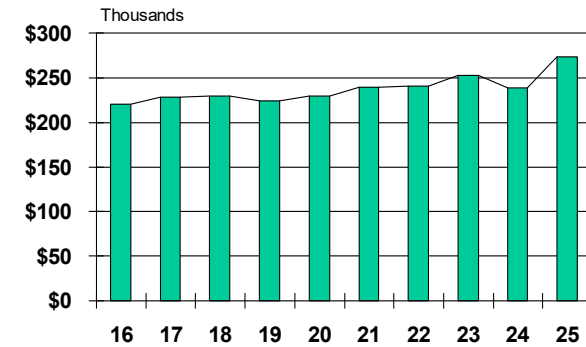
## CIVIL DEFENSE

### Fiscal 2027 Performance Objectives

1. To continue working with active Citizens Emergency Response Team (CERT) members and provide them the materials needed to maintain their readiness for the City of Warren.
2. To maintain a current disaster response and recovery program in the event of a nuclear, technological, or natural disaster.
3. To maintain the warning system and sirens within the City of Warren.
4. To coordinate training and planning for an emergency or disaster and assist with the recovery process for the incident.
5. To participate in full-scale exercises with General Motors, the Tank Arsenal and Fitzgerald Public Schools regarding Active Shooters, Civil Disorder and Rescue Task Force.
6. To provide public schools, local churches and local businesses with security and building assessments upon request.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Responses to disaster or emergency incidents	27	32	30	32
Emergency operation plans reviewed	9	12	9	12
Michigan State Police Emergency Management Division meetings attended	16	24	24	24
Macomb County Emergency Management Meetings attended	16	24	24	24
MSP emergency management training classes attended	12	16	16	16
Functional/full-scale exercises	1	2	2	2
Orientation/table top preparation exercises	8	8	8	8
Hazard analysis & risk assessment	4	5	5	5
Chemical inventory reports processed	30	30	30	30

**Expenditure History  
Civil Defense**



GENERAL FUND PERSONNEL

<u>POLICE DEPARTMENT - CIVIL DEFENSE</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Lieutenant	1	\$ 137,582	1	\$ 142,741	1	\$ 142,741	1	\$ 142,741
Overtime	—	8,000	—	8,000	—	8,000	—	8,000
Total Personnel	<u>1</u>		<u>1</u>		<u>1</u>		<u>1</u>	

(a) Wage rates include holiday pay and are based on W.P.C.O.A. contract that expires 6/30/28.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SAFETY</u></b> <b><u>CIVIL DEFENSE</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 118,936	\$ 60,791	\$ 124,744	\$ 124,744	Police Officer	\$ 135,502	\$ 135,502	\$ 135,502
7,739	1,184	8,000	8,000	Overtime	8,000	8,000	8,000
115	5	100	100	Shift Premium	100	100	100
				<b>Employee Benefits:</b>			
950	-	950	950	Gun Allowance	950	950	950
600	1,000	600	600	Education Allowance	1,000	1,000	1,000
1,900	1,250	2,100	2,100	Cleaning/Clothing Allowance	1,900	1,900	1,900
2,008	963	2,213	2,213	Social Security	2,389	2,389	2,389
6,790	3,380	7,618	7,618	Holiday Pay	8,275	8,275	8,275
32,596	16,872	24,572	24,572	Employee Insurance	27,497	27,497	27,497
43,163	19,164	38,331	38,331	Retiree Health Insurance	35,792	35,792	35,792
-	-	5,714	5,714	Bonus/Sick Redemption	6,207	6,207	6,207
2,720	-	2,720	2,720	Longevity	2,720	2,720	2,720
41,380	22,434	44,863	44,863	Retirement Fund	51,951	51,951	51,951
				<b>Supplies:</b>			
1,500	9,535	28,000	28,000	Operating Expense	32,500	32,500	32,500
				<b>Other Services and Charges:</b>			
11,177	5,700	20,000	20,000	Contractual Services	20,000	20,000	20,000
1,719	724	-	-	Public Utilities	1,900	1,900	1,900
<u>\$ 273,293</u>	<u>\$ 143,002</u>	<u>\$ 310,525</u>	<u>\$ 310,525</u>	<b>Total Civil Defense</b>	<u>\$ 336,683</u>	<u>\$ 336,683</u>	<u>\$ 336,683</u>

## DEPARTMENT OF PUBLIC SERVICE

The Department of Public Services is responsible for overseeing and coordinating the activities of the following divisions:

1. Building - permits, licensing, inspections.
2. Rental – permits and inspections.
3. Maintenance - care and cleaning of City owned buildings, lawn maintenance, and snow removal of same.
4. Property Maintenance – investigate property maintenance complaints, weed removal.
5. Public Works - year-round road maintenance, City signage, storm sewers, vehicle maintenance for all City vehicles, and fleet management.
6. Sanitation - garbage pickup, yard waste pickup, curbside recycling, and operation of drop-off center.
7. Engineering - construction and maintenance of roads, sidewalks and inspections of all projects.
8. Water - construction, maintenance of water and sewer lines and appurtenances.
9. Waste Water Treatment Plant - treatment of all wastes delivered to plant and establishment of storm water management plan meeting government controls.
10. Parks and Recreation – maintenance of city owned parks, equipment, lawn maintenance and snow removal.

In addition to the sample-listed services, there are internal jobs for each division such as payroll, safety and accident reporting, personnel matters, etc. Other duties include processing contracts, special assessments, payment of all street lighting and traffic signals, nuisance abatements, and handling many residents' petitions and/or problems.

**Expenditure History  
Public Services Director**



GENERAL FUND PERSONNEL

<u>PUBLIC SERVICES DIRECTOR</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Director of Public Services	1	\$ 153,470	1	\$ 158,074	1	\$ 158,074	1 (e)	\$ 168,000
Administrative Supervisor	1	88,276	1	90,924	1	90,924	1	90,924
Office Coordinator Public Service	<u>1</u>	91,461	<u>1</u>	94,205	<u>1</u>	94,205	<u>1</u>	94,205
Total Personnel	<u>3</u>		<u>3</u>		<u>3</u>		<u>3</u>	

(a) Wage rates are based on Local 412 Unit 35 contract and Local 227 contracts that expire 6/30/29.

(e) Reflects an additional wage increase of \$9,926 (6.3%) after the 7/1/26 \$4,604 (3%) contractual raise.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>PUBLIC SERVICES DIRECTOR</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 139,113	\$ 75,554	\$ 154,652	\$ 154,652	Appointed Official	\$ 159,292	\$ 159,292	\$ 169,294
199,570	90,418	181,122	181,122	Permanent Employees	186,556	186,556	186,556
				<b>Employee Benefits:</b>			
27,103	12,933	27,167	27,167	Social Security	28,284	28,284	29,084
100,187	47,948	74,992	74,992	Employee Insurance	77,869	77,869	78,083
22,992	11,025	27,070	27,070	Retiree Health Insurance	25,850	25,850	26,059
6,392	2,111	11,306	11,306	Bonus/Sick Redemption	15,841	15,841	16,299
8,019	-	6,800	6,800	Longevity	6,800	6,800	6,800
1,200	1,200	1,200	1,200	Clothing Allowance	1,200	1,200	1,200
35,430	16,928	35,509	35,509	Retirement Fund	40,667	40,667	41,818
1,725	712	4,000	4,000	<b>Office Supplies</b>	2,950	2,950	2,950
				<b>Other Services and Charges:</b>			
696	534	2,000	2,000	Postage	1,500	1,500	1,500
255		2,000	2,000	Vehicle Maintenance	2,500	2,500	2,500
580	708	1,004	1,004	Telephone and Radio	2,600	2,600	2,600
				<b>Capital Outlay:</b>			
-	-	-	-	Office Equipment	-	-	-
<u>\$ 543,262</u>	<u>\$ 260,071</u>	<u>\$ 528,822</u>	<u>\$ 528,822</u>	<b>Total Public Services Director</b>	<u>\$ 551,909</u>	<u>\$ 551,909</u>	<u>\$ 564,743</u>

## **ENGINEERING DIVISION**

The Engineering Division is responsible for delivering a cost effective infrastructure system. The Division assesses the condition of the present road, sidewalk, storm sewer, and sanitary sewer and water main systems; establishes a priority for system upgrades; pursues avenues for construction funding, designs and specifies the proposed construction work; and oversees the contract work that provides an improved infrastructure system. In addition, the Engineering Division services all City divisions, departments and commissions as they seek to restore, maintain and upgrade the City facilities and properties under their jurisdiction.

The Engineering Division maintains and updates all records of City utilities, streets, addresses as well as overseeing the implementation of Geographic Info System (GIS) programs to various City departments. All such records are available to residents, prospective developers, builders, architects and engineers. All private development site plans, including subdivisions, condominium projects and commercial and industrial facilities are reviewed by the Engineering Division for impact to the surrounding area and compatibility to the local infrastructure system. The Engineering Division inspects all utility work within City right-of-ways and easements as well as large private developments.

To meet the demands of the City, its businesses, and residents, the Engineering Division is organized into four functional areas, which are:

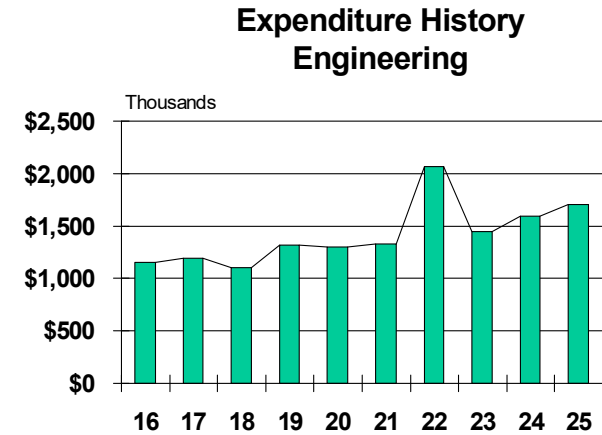
- **Field Engineering:** provides electronic survey data of existing conditions; inspects City contracted infrastructure system improvements and privately contracted work within City right-of-way and easements; inspects the condition of all City streets and sidewalks; investigates citizen complaints.
- **GIS/Drafting/Mapping:** utilizes field-generated survey data to draft proposed infrastructure system improvements; updates City infrastructure maps and GIS maps and programs for proper viewing/distribution; records all municipal underground utility locations; and provides construction standards and City-owned utility information to the public.
- **Civil Engineering:** assesses existing conditions; prioritizes infrastructure system improvements; determines feasibility of design options; implements the optimal design option; manages the contract bid process; provides contract oversight and administration; performs reviews of all proposed private site work within the City and issues permits for that work.
- **Office Management:** maintains parcel, private development, and City contract records; manages personnel; monitors and posts necessary cost accounting information; effectively communicates proposed programs and projects to other City departments and the public; interacts regularly with citizens regarding infrastructure and roadway complaints and concerns.

## ENGINEERING DIVISION

### Fiscal 2027 Performance Objectives

1. Implementation of GIS based mapping programs for City Departments.
2. To maintain and provide updated public utility information to residents, business owners, developers and all City departments.
3. Implementation of the annual sidewalk repair program to repair defective sidewalk in the City.
4. Ensure proper inspection of private/public construction within the City.
5. To continue implementation of the local roadway repair program.
6. To facilitate repair of known and unknown illicit connections to the City's storm sewer and ultimately the waters of the State.
7. To provide restoration to sanitary/water repair locations within the City.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Engineering and inspection revenues	\$66,700	\$75,000	\$70,000	\$70,000
Private and public engineering permits	92	100	95	100
Planning reviews	71	80	80	80
Site plan reviews	770	600	700	700
Sign permit structural reviews	19	25	20	20
Resident complaint evaluations	760	500	700	700
Sidewalk locations inspected & repaired	45	600	423	500
Street repairs	90	200	80	90
Sanitary/Water locations – repair/restoration	520	500	500	500
Storm water drain connections/repairs	14	15	11	30
Illicit connection, evaluation, review and remediation	-	1	1	1



GENERAL FUND PERSONNEL

<u>ENGINEERING DIVISION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
CAD Design Specialist	1	\$ 83,955	1	\$ 86,474	1	\$ 86,474	1	\$ 86,474
Senior Administrative Secretary			1 (c)	73,117		-	1 (c)	73,117
Engineering Clerical Technician	1	67,399	- (c)	-	1	69,421	- (c)	-
<u>Engineering Field:</u>								
Engineering Field Supervisor	1	99,590	1	101,920	1	101,920	1	101,920
Engineering Technician	2	86,320	2	89,440	2	89,440	2	89,440
Construction Specialist	1	81,578	1	83,200	1	83,200	1	83,200
Temporary Employees - Inspections		125,033		148,000		148,000		148,000
Temporary Employees - Engineer		80,000		80,000		80,000		80,000
Overtime - Clerical		1,000		1,000		1,000		1,000
Overtime - Engineers & Inspectors	—	130,000	—	150,000	—	150,000	— (d)	120,000
Total Personnel	<u>6</u>		<u>6</u>		<u>6</u>		<u>6</u>	

(a) Wage rates are based on Warren Supervisors and Local 227 contracts that expire 6/30/29.

(c) Reclassification of Engineering Clerical Technician to Senior Administrative Secretary.

(d) Reduce funding.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>ENGINEERING AND INSPECTIONS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 392,351	\$ 198,766	\$ 436,023	\$ 436,023	Engineers & Inspectors	\$ 449,752	\$ 449,752	\$ 449,752
67,290	33,432	67,918	67,918	Permanent Employees - Clerical	73,681	69,956	73,681
61,163	33,440	125,033	125,033	Temporary Employees - Inspection	148,000	148,000	148,000
11,460	29,046	80,000	80,000	Temporary Employees - Engineer	80,000	80,000	80,000
122,318	112,681	130,000	130,000	Overtime - Engineers & Inspectors	150,000	150,000	120,000
-	-	1,000	1,000	Overtime - Clerical	1,000	1,000	1,000
				<b>Employee Benefits:</b>			
50,924	31,839	68,956	68,956	Social Security	72,062	71,752	69,767
155,683	90,839	177,852	177,852	Employee Insurance	199,710	199,657	199,671
75,182	38,378	77,207	77,207	Retiree Health Insurance	73,608	73,527	73,008
7,524	7,549	23,083	23,083	Bonus/Sick Redemption	23,975	23,805	23,975
11,461	6,800	12,896	12,896	Longevity	13,125	12,977	13,125
2,400	2,400	2,400	2,400	Clothing Allowance	2,400	2,400	2,400
179,018	86,980	176,015	176,015	Retirement Fund	172,592	172,148	168,092
18,592	8,074	30,000	30,000	Office Supplies	25,000	25,000	25,000
				<b>Other Services and Charges:</b>			
120,338	98,097	260,500	260,500	Contractual Services	240,500	240,500	240,500
8,360	4,648	14,200	14,200	Contractual Services - Software Services	15,000	15,000	15,000
97,559	13,208	174,500	174,500	Contractual Services - Inspectors	190,740	190,740	190,740
401	444	800	800	Postage	800	800	800
2,020	1,092	5,256	5,256	Telephone and Radio	5,600	5,600	5,600
18,060	9,528	25,000	25,000	Vehicle Maintenance	15,000	15,000	15,000
8,266	8,834	13,250	13,250	Memberships and Dues	15,200	15,200	15,200
175,653	88,808	177,616	177,616	Transfer to W&S System/Engineering Svcs.	184,493	184,493	184,493
				<b>Capital Outlay:</b>			
100,941	-	60,000	60,000	Equipment - Vehicles	-	-	-
6,364	3,322	12,000	12,000	Equipment - Survey Equipment	10,000	10,000	10,000
11,166	-	-	-	Equipment - Office	27,000	27,000	27,000
<u>\$ 1,704,494</u>	<u>\$ 908,205</u>	<u>\$ 2,151,505</u>	<u>\$ 2,151,505</u>	<b>Total Engineering and Inspections</b>	<u>\$ 2,189,238</u>	<u>\$ 2,184,307</u>	<u>\$ 2,151,804</u>

## **BUILDING INSPECTIONS DIVISION**

Fiscal year 2025 was a continuation of robust building activity with 9,447 permits issued indicating substantial reinvestment within the City. This continued level of activity reflects the vitality of our residential and business community. Construction valuation amounted to \$321,523,739. Licenses and Permit fees collected amounted to \$4,900,641 which includes \$14,074 in Animal Licenses and \$1,453,398 in cannabis industry receipts indicating that cannabis continues to be a strong viable industry in Warren.

The Building Division continues to review existing buildings to identify possible areas of building maintenance affecting a building's aesthetic value, life safety systems and fire safety. Maintenance of life safety systems and fire resistive construction is required to ensure a building's ability to perform during emergency conditions, while maintenance of a building's exterior plays a significant role in the image presented by the building to the surrounding neighborhood. ADA Compliance and inspection will help to promote a barrier free environment for disabled persons using the City and its commercial buildings.

The Building Division will aggressively pursue code enforcement of new ordinances, including the Michigan Medical Marihuana Act (MMMA), the Medical Marihuana Facilities Licensing Act (MMFLA), and the Michigan Regulation and Taxation of Marihuana Act, (aka Recreational Marihuana). We will also monitor vacant commercial/industrial properties. Enforcement is coordinated with Zoning, Rental, Assessing and Property Maintenance Inspectors along with Fire and Police.

The Certificate of Compliance program for new businesses or changes in the use of existing commercial buildings has proven to be very effective in getting code violations corrected and properties properly upgraded. The inspection program added 222 new or recertified businesses established in new and/or existing buildings for fiscal year 2025.

Building Division personnel are trained and licensed professionals monitored by the State of Michigan's Bureau of Construction Codes. The Building Director monitors the training and advanced education of all inspectors employed by the City, as required by the State. Technical improvements, along with team building, are a top priority. The Building Division has implemented its International Code Council (ICC) Certification Programing for all new and existing employees. The improvement will increase the Building Division's general knowledge base along with helping to increase our accreditation score that contributes to improving the City's overall score for lower insurance rates for its residents and businesses.

The Building Division continues to move forward with on-line permitting, plan review, and inspection requests. Twenty-nine percent of building division revenue was brought in through our on-line portal. With the City's implementation of its cloud-based information services platform, our field inspectors are now being able to utilize their tablets to help document and complete their inspection in real-time.

The Division's overall goal is to strengthen the emphasis on property maintenance, neighborhood stabilization, protection of lives and property, and reinvestment in the City. These goals are strongly supported through proper and effective code enforcement by knowledgeable and competent public safety officials.

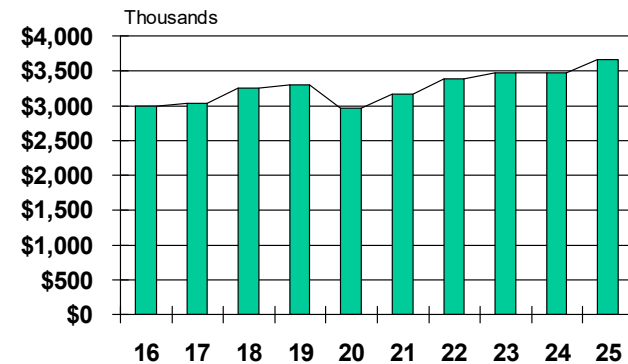
## **BUILDING INSPECTIONS DIVISION**

### **Fiscal 2027 Performance Objectives**

1. To promptly investigate citizen complaints for eyesores.
2. To improve permit application process, including paperless applications.
3. To promote a safe Marihuana Industry by code compliance and revised ordinances
4. To remove unsafe structures under the Nuisance Abatement program.
5. To monitor new construction and demolition projects.
6. To continue manufactured housing community inspections, including vigorous State and local ordinance enforcement.
7. To continue mandatory employee training and improvement of job performance.
8. To continue to create a model Building Department that will set the standard for Southeast Michigan.
9. To increase efficiency during inspections with the implementation of our tablets with the BSA cloud base system.
10. To encourage all inspectors to pursue & complete ICC & other certifications to enhance their skills, knowledge and career developments

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Nuisance abatement inspections	100	150	105	125
Certificates of Compliance - commercial	324	375	350	350
City Certification - residential	287	450	425	450
Building permits	2,212	2,200	2,220	2,230
Plumbing permits	1,218	1,250	1,150	1,200
Electrical permits	2,666	2,800	2,800	2,850
Mechanical permits	2,290	2,400	2,300	2,350
Demolition permits	49	75	50	50
Miscellaneous permits	1,175	1,250	1,200	1,250
Building inspections	6,282	6,650	6,300	6,500
Plumbing inspections	5,069	5,300	4,900	5,300
Electrical inspections	9,384	9,600	7,000	9,300
Mechanical inspections	5,440	5,600	5,600	5,800
Zoning inspections	10,807	10,000	8,000	8,000
Zoning Board of Appeals – applications	105	100	112	115
Plan reviews	783	750	750	750
Demolition inspections	147	135	140	150
Court violations	810	775	725	850
Mobile home park investigations	72	60	80	100
Medical Marihuana (MMMA) licenses	70	55	53	55
Medical Marihuana (MMFLA) licenses	114	40	88	85
Adult Use Marihuana (MRTMA) licenses	120	200	194	200

**Expenditure History  
Building Inspections**



GENERAL FUND PERSONNEL

<u>BUILDING INSPECTION DIVISION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Director of Building & Safety Engineering	1	\$ 132,985	1	\$ 136,975	1	\$ 136,975	1	\$ 136,975
Assistant Building & Safety Engineering Director	1	105,944	1	109,122	1	109,122	1	109,122
Building Plan Examiner	1	101,573	1	104,620	1	104,620	1	104,620
Building GIS Administrator	-	-	1 (b)	85,530	-	-		
Assistant Plans Examiner - Building	1	83,039	1	85,530	1	85,530	1	85,530
<u>Chief Inspectors:</u>								
Electrical	1	97,067	1	99,979	1	99,979	1	99,979
Building	1	97,067	1	99,979	1	99,979	1	99,979
Plumbing	1	97,067	1	99,979	1	99,979	1	99,979
Zoning	1	97,067	1	99,979	1	99,979	1	99,979
Mechanical/Heating Inspector	1	97,067	1	99,979	1	99,979	1	99,979
<u>Inspectors:</u>								
Zoning	6	83,039	6	85,530	6	85,530	6	85,530
Building	2	83,039	2	85,530	2	85,530	2	85,530
Plumbing	1	83,039	1	85,530	1	85,530	1	85,530
Electrical	2	83,039	3 (b)	85,530	2	85,530	3 (b)	85,530
Mechanical/Heating Inspector	2	83,039	3 (b)	85,530	2	85,530	2	85,530
<u>Clerical:</u>								
Administrative Secretary	1	70,466	1	72,580	1	72,580	1	72,580
Administrative Clerical Technician	3	67,399	3	69,421	3	69,421	3	69,421
Administrative Clerk	2	62,796	2	64,680	2	64,680	2	64,680
Office Assistant	1	45,211	1	46,567	1	46,567	1	46,567
Temporary Employees - Inspections		175,000		175,000		175,000		175,000
Temporary/Co-op		95,000		95,000		95,000		95,000
Overtime - Clerical		5,000		5,000		5,000		5,000
Overtime - Inspectors	—	70,000	—	70,000	—	70,000	—	70,000
<b>Total Personnel</b>	<u>29</u>		<u>32</u>		<u>29</u>		<u>30</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position(s).

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>BUILDING INSPECTIONS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 84,197	\$ 65,470	\$ 163,031	\$ 241,805	Supervisory	\$ 247,992	\$ 247,992	\$ 247,992
1,484,928	748,261	1,569,226	1,762,917	Inspectors	2,074,384	1,815,817	1,902,006
206,510	124,547	274,763	446,882	Permanent Employees - Clerical	460,289	460,289	460,289
42,335	20,703	175,000	175,000	Temporary Employees- Inspection	175,000	175,000	175,000
40,232	21,454	95,000	95,000	Temporary/Co-op	95,000	95,000	95,000
73,281	32,533	70,000	70,000	Overtime - Inspectors	70,000	70,000	70,000
32	-	5,000	5,000	Overtime - Clerical	5,000	5,000	5,000
				<b>Employee Benefits:</b>			
150,701	81,243	189,609	224,515	Social Security	250,066	230,191	236,816
540,623	280,330	589,278	698,007	Employee Insurance	821,499	746,514	771,509
278,063	140,760	281,977	291,103	Retiree Health Insurance	286,151	280,955	282,687
38,853	37,046	72,389	79,121	Bonus/Sick Redemption	86,062	86,062	86,062
26,513	28,277	41,162	44,079	Longevity	38,872	38,872	38,872
8,800	9,200	9,200	11,600	Clothing Allowance	12,800	11,600	12,000
417,119	201,578	422,380	468,005	Retirement Fund	500,736	472,161	481,686
13,069	4,035	30,000	30,000	Fees and Per Diem	30,000	30,000	30,000
27,469	10,717	55,000	55,000	<b>Office Supplies</b>	65,000	65,000	65,000
				<b>Other Services and Charges:</b>			
4,303	2,066	7,500	7,500	Postage	7,500	7,500	7,500
2,459	2,883	22,700	22,700	Telephone and Radio	20,100	20,100	20,100
				Nuisance Abatements:		-	-
2,405	595	12,000	12,000	Title Search	12,000	12,000	12,000
-	870	25,000	25,000	Demolition Expense	25,000	25,000	25,000
96,641	63,269	138,295	138,295	Contractual Services	195,954	195,954	195,954
686	-	19,500	19,500	Software Services	19,500	19,500	19,500
17,778	7,462	38,000	38,000	Vehicle Maintenance	38,000	38,000	38,000
17,304	6,672	24,000	24,000	Conferences and Workshops	24,000	24,000	24,000
				<b>Capital Outlay:</b>			
1,340	-	47,000	47,000	Equipment - Office	-	-	-
86,637	-	120,000	120,000	Equipment - Vehicles	-	-	-
<b>\$ 3,662,278</b>	<b>\$ 1,889,971</b>	<b>\$ 4,497,010</b>	<b>\$ 5,152,029</b>	<b>Total Building Inspections</b>	<b>\$ 5,560,905</b>	<b>\$ 5,172,507</b>	<b>\$ 5,301,973</b>

## **D.P.W. FLEET MAINTENANCE**

The D.P.W. Fleet Maintenance Division is now responsible for the maintenance of all motorized equipment for all divisions in the City.

As of June 2008, D.P.W. has absorbed Sanitation and Water along with its mechanics to consolidate all City repairs inside the D.P.W. Garage. In 2010, maintenance of fire apparatus equipment was added. In December 2016 DPW moved the garage from 12801 to 12821 Stephens (in the back of the Water garage). We also added a central lube system for the mechanics, which will streamline repairs and maintenance in the future.

D.P.W. provides the maintenance for over 600 licensed vehicles, such as staff cars, marked and unmarked police units and motorcycles, a variety of trucks and special equipment, such as motor graders, excavators, fire trucks, bulldozers, street sweepers, front end loaders and sewer vactor jets.

Fleet Maintenance checks and winterizes the entire fleet of vehicles/equipment each year prior to November 15<sup>th</sup>, and responding to road calls for service to repair vehicles in the field to minimize down time.

The garage also maintains some 60 small pieces of equipment such as riding and push mowers, weed whips, portable generators and gas-powered pumps, etc. In addition to motorized equipment, the operation maintains over 80 non-motorized units, including snowplows, salt spreaders, flail and rotary deck mowers and utility trailers.

Another responsibility of Fleet Maintenance is to maintain an up-to-date inventory of frequently used parts as well as maintain an up-to-date inventory system that insures sufficient quantities of proper parts, tools, and materials are stocked.

The employees that make up this section have been able to provide on-time preventive maintenance and an improved fleet, while doing the majority of repairs and maintenance in-house.

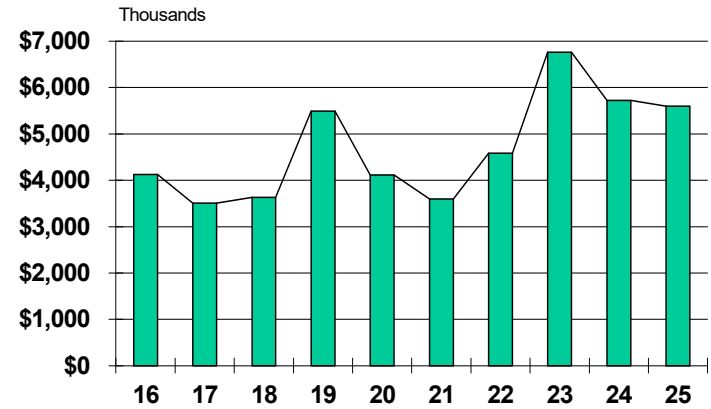
## D.P.W. FLEET MAINTENANCE

### Fiscal 2027 Performance Objectives

1. To provide and arrange new vehicle technical training for ever-increasing diagnosis changes.
2. To maintain a high level of maintenance at the best price possible through competitive bids.
3. To continue the fleet consolidation program.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
3,000 mile maintenance cycles/Police vehicles	275	425	300	325
6 Months maintenance cycles/all other vehicles	165	425	190	220
Pre-season maintenance street sweepers	5	5	5	5
Pre-season maintenance salt trucks	20	20	20	20
Lube, oil, filter	600	900	650	700
Brakes	300	500	310	320
Tires-occurrences	600	1,200	625	650
Tune-ups	15	15	15	15
Transmissions	15	20	15	15
Road calls	125	150	125	125
A/C recycling/recovery service	100	85	100	100
Miscellaneous minor repairs	3,500	6,000	3,750	4,000

**Expenditure History  
D.P.W. Fleet Maintenance**



GENERAL FUND PERSONNEL

<u>D.P.W. FLEET MAINTENANCE DIVISION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Associate Manager	1	\$ 102,091	1	\$ 105,154	1	\$ 105,154	1	\$ 105,154
Fleet Maintenance Mechanic Tech	11	84,448	11	86,986	11	86,986	11	86,986
Parts Clerk Technician	1	70,242	1	72,343	1	72,343	1	72,343
Heavy Duty Truck & Auto Mechanic Trainee	2	72,468	2	74,652	2	74,652	2	74,652
Custodian	1	46,135	1	47,528	1	47,528	1	47,528
Parts Runner	-	-	1 (b)	40,000	-	-	-	-
Temporary Employees		45,000		45,000		45,000		45,000
Overtime - Temporary		2,500		2,500		2,500		2,500
Overtime - Mechanics	—	75,000	—	125,000	—	125,000	—	125,000
Total Personnel	<u>16</u>		<u>17</u>		<u>16</u>		<u>16</u>	

(a) Wage rates are based on Local 412 Unit 35 and Local 227 contracts that expire 6/30/29.

(b) New Position.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>D. P. W. FLEET MAINTENANCE</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 1,013,918	\$ 502,505	\$ 1,103,191	\$ 1,273,399	Mechanics Wages	\$ 1,360,264	\$ 1,319,956	\$ 1,319,956
21,780	12,259	45,000	45,000	Temporary Employees	45,000	45,000	45,000
53,558	16,159	75,000	75,000	Overtime - Mechanics	125,000	125,000	125,000
168	61	2,500	2,500	Overtime - Clerical/Temporary	2,500	2,500	2,500
				<b>Employee Benefits:</b>			
84,473	40,818	97,047	110,950	Social Security	120,325	117,210	117,210
279,037	141,537	342,559	390,006	Employee Insurance	460,916	436,463	436,463
194,123	98,116	198,337	198,337	Retiree Health Insurance	190,964	190,149	190,149
17,519	1,559	11,853	15,751	Bonus/Sick Redemption	16,223	16,223	16,223
18,407	5,089	25,185	31,985	Longevity	16,787	16,787	16,787
4,733	6,033	6,033	6,400	Clothing Allowance	6,800	6,400	6,400
284,350	127,375	276,214	298,831	Retirement Fund	305,929	301,451	301,451
				<b>Supplies:</b>			
201,332	53,573	406,050	406,050	Operating Supplies	400,050	400,050	400,050
145,952	67,688	480,000	480,000	Gasoline & Diesel Oil	480,000	480,000	480,000
				<b>Other Services and Charges:</b>			
513,316	125,538	1,299,627	1,299,627	Contractual Services	687,894	687,894	687,894
997,417	220,369	920,000	920,000	Tree Maintenance	1,300,000	1,300,000	1,300,000
7,357	4,622	15,000	15,000	Telephone and Radio	31,700	31,700	31,700
1,379,190	344,284	2,000,000	2,000,000	Vehicle Maintenance Expense	2,000,000	2,000,000	2,000,000
94,611	21,810	140,000	140,000	Public Utilities	140,000	140,000	140,000
29,597	11,257	141,000	141,000	Building & Grounds Maintenance	165,000	165,000	165,000
-	-	31,212	80,266	Reimbursement to Major Streets	83,466	83,466	83,466
4,396	15,489	48,996	90,266	Reimbursement to Local Streets	108,466	108,466	108,466
				<b>Capital Outlay:</b>			
183,760	-	200,000	200,000	Capital Improvements	200,000	-	-
80,172	155,566	230,961	230,961	Equipment & Machinery	2,330,000	-	-
<u>\$ 5,609,166</u>	<u>\$ 1,971,707</u>	<u>\$ 8,095,765</u>	<u>\$ 8,451,329</u>	<b>Total D.P.W. Fleet Maintenance</b>	<u>\$ 10,577,284</u>	<u>\$ 7,973,715</u>	<u>\$ 7,973,715</u>

## **BUILDING MAINTENANCE**

The Building and Grounds Maintenance Division oversees the maintenance section and janitorial section. It consists of two shifts, the maintenance section along with two custodians work the day shift and the custodian section works the afternoon shift.

The goal of the Building and Grounds Maintenance Division is to maintain and clean City buildings for the purpose of continuing the efficient operation of City government.

The Building and Grounds Maintenance Superintendent is available on a 24-hour, seven-day basis to handle all emergency situations.

The maintenance section is responsible for the overall operations of the City Hall building, Warren Police Headquarters, 37th District Court building and the parking structure. Maintenance is responsible for the preventative maintenance of over 50 heating, cooling and ventilating units that require quarterly filter changing, lubricating, belt changing and constant monitoring. This includes maintenance and repair of the boilers.

Maintenance is responsible for minor electrical problems, changing light bulbs, minor plumbing problems, minor foundation and roof leaks, lawn irrigation systems, moving furniture, remodeling, painting and assisting with shipping and receiving. Maintenance is also responsible for snow removal, lawn cutting, minor tree trimming and lawn upkeep for the City Hall building, Warren Police Headquarters, the 37<sup>th</sup> District Court building, the parking structure, and four branch libraries. They also maintain the north east corner lot of Chicago and Van Dyke called the "W" and fourteen newly added butterfly gardens throughout the City.

The Building and Grounds Maintenance Division oversees the City's outside contractors for heating and cooling, electrical work and roof repairs. This includes the Stilwell and Coach Manor complexes, Water Garage, and the D.P.W. buildings.

The Janitorial Section is responsible for cleaning the City Hall building, Warren Police Headquarters building and the 37th District Court, four City Libraries as well as the Mayor's office and Police substation at Civic Center South. This section is responsible for cleaning all offices, public areas and restrooms, including the cell blocks at the Warren Police Headquarters building.

While City Hall, the Warren Police Headquarters, the 37<sup>th</sup> District Court, parking structure and libraries are the main concern of the Building and Grounds Maintenance Division, this division will also assist in both inside and outside maintenance at other City owned buildings.

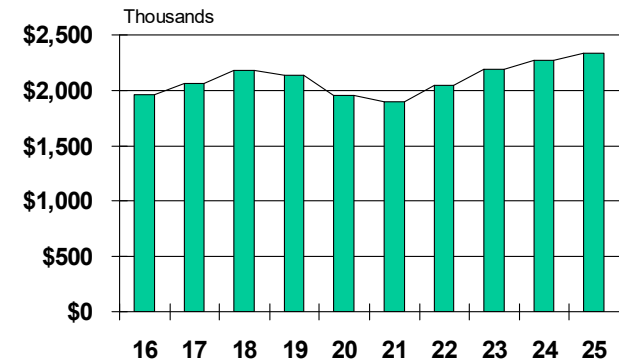
## **BUILDING MAINTENANCE**

### **Fiscal 2027 Performance Objectives**

1. To maintain City Hall, parking structure, 37<sup>th</sup> District Court and the Warren Police headquarters in the most cost effective manner.
2. To promptly respond to emergencies and breakdowns.
3. To continue to make necessary repairs using in-house Maintenance staff.
4. To maintain contracts with vendors to perform technical maintenance and repairs such as HVAC, Electrical and Plumbing.
5. To continue to train Maintenance Tech and Janitors to improve job performance.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Air handler filter change	12	12	12	12
Outside light repairs	20	35	35	15
Parking lot lights maintenance	5	10	10	5
Exhaust fans maintenance	5	5	5	5
Grass cutting	144	40	144	144
Emergency generator exercise	104	104	104	104
Sump pump maintenance	4	4	4	4
Emergency lighting maintenance	4	4	4	4
Fire extinguisher maintenance	12	12	12	12
U.P.S. battery checks	-	-	-	-
Gas tank checks	-	-	-	-
Snow removal	40	30	50	50
Boiler maintenance	30	30	50	30
Boiler pump maintenance	4	4	4	4
U.P.S. battery replacement	-	-	-	-
Ship files to Water Garage storage	150	30	30	150
Work request orders	280	180	320	300

**Expenditure History  
Building Maintenance**



GENERAL FUND PERSONNEL

<u>BUILDING MAINTENANCE</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Building and Grounds Superintendent	1	\$ 112,476	1	\$ 115,850	1	\$ 115,850	1	\$ 115,850
Foreman	1	88,317	1	90,958	1	90,958	1	90,958
Building Maintenance Specialist	5	71,698	5	73,840	5	73,840	5	73,840
Custodian	15	46,134	15	47,528	15	47,528	15	47,528
Administrative Clerk	<u>1</u>	62,796	<u>1</u>	64,680	<u>1</u>	64,680	<u>1</u>	64,680
Temporary Employees		30,000		40,000		40,000		40,000
Overtime	—	25,000	—	35,000	—	35,000	—	35,000
Total Personnel	<u>23</u>		<u>23</u>		<u>23</u>		<u>23</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>BUILDING MAINTENANCE</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 109,620	\$ 55,373	\$ 113,343	\$ 113,343	Superintendent	\$ 116,743	\$ 116,743	\$ 116,743
851,453	462,282	1,100,789	1,255,488	Permanent Employees	1,292,589	1,292,589	1,292,589
20,060	19,152	30,000	30,000	Temporary Employees	40,000	40,000	40,000
3,918	1,160	25,000	25,000	Overtime	35,000	35,000	35,000
				<b>Employee Benefits:</b>			
76,671	42,196	102,124	114,245	Social Security	119,338	119,338	119,338
304,807	175,037	507,712	533,050	Employee Insurance	566,567	566,567	566,567
170,266	85,992	176,854	180,024	Retiree Health Insurance	174,029	174,029	174,029
3,957	932	27,536	30,878	Bonus/Sick Redemption	31,766	31,766	31,766
19,354	8,979	23,243	23,243	Longevity	28,490	28,490	28,490
6,767	7,200	8,800	9,200	Clothing Allowance	9,200	9,200	9,200
434,254	197,800	419,172	435,016	Retirement Fund	422,132	422,132	422,132
54,173	24,701	105,000	105,000	<b>Operating Supplies</b>	115,000	115,000	115,000
				<b>Other Services and Charges:</b>			
72,064	22,553	75,000	75,000	Maintenance Supplies	149,500	149,500	149,500
198,183	65,865	230,000	230,000	Contractual Services	195,499	195,499	195,499
-	-	30,000	30,000	Community Landscaping	-	-	-
-	-	900	900	Telephone and Radio	900	900	900
3,973	2,041	10,000	10,000	Vehicle Maintenance	10,000	10,000	10,000
				<b>Capital Outlay:</b>			
10,724	-	50,000	50,000	Vehicles & Equipment	-	-	-
-	-	240,000	240,000	Capital Improvements	1,436,474	186,474	65,554
<u>\$ 2,340,244</u>	<u>\$ 1,171,263</u>	<u>\$ 3,275,473</u>	<u>\$ 3,490,387</u>	<b>Total Building Maintenance</b>	<u>\$ 4,743,227</u>	<u>\$ 3,493,227</u>	<u>\$ 3,372,307</u>

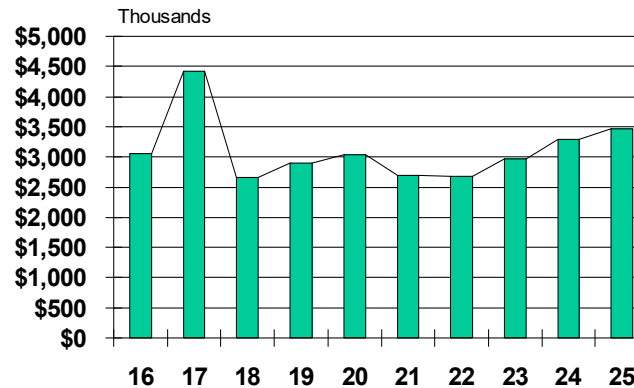
## STREET LIGHTING

The City of Warren currently has approximately 11,700 streetlights throughout our residential neighborhoods and main business thoroughfares, all conforming to the Illuminating Engineering Society of North America (I.E.S.) standards.

This lighting level provides excellent convenience and safety benefits for Warren residents and the public including:

- Aid to police protection.
- Reduction in night accidents and attendant economic losses.
- Facilitation of flow of traffic.
- Promotion of business and industry during night hours.

### Expenditure History Street Lighting



GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>PUBLIC SERVICES</u></b> <b><u>HIGHWAY STREET LIGHTING</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 3,460,609	\$ 1,464,079	\$ 3,770,000	\$ 3,770,000	Street Lighting	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
<u>\$ 3,460,609</u>	<u>\$ 1,464,079</u>	<u>\$ 3,770,000</u>	<u>\$ 3,770,000</u>	<b>Total Street Lighting</b>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>

## **PLANNING**

The Department of Planning provides professional advice and guidance to the Planning Commission, Mayor, City Administration, City Council and the general public on all City planning matters. The Department prepares plans and studies, and provides information and guidance toward the orderly growth and redevelopment of our City.

City Planners apply sound planning practice and principals and use their professional foresight and skills to coordinate the location, extent and timing of public and private improvements. This professional planning helps prevent the numerous problems that result from unplanned growth and development and the failure to preserve and redevelop existing infrastructure.

The basic tools of the Planning Director are the Zoning Regulations (Ordinance No. 30, as amended), the Master Plan (2021), Subdivision Regulations, other related City Codes and Ordinances, and State of Michigan Enabling Laws, as well as resources such as APA, MAP, SEMCOG, the United States Census, and other similar statistical, marketing and economic development resources.

The Planning Director and staff serve as technical advisors to the Planning Commission regarding all business and communication involving zoning, land use, site development, and planning related matters. They provide professional recommendations to aid the Planning Commission in its decisions.

The public, including residents, developers and business owners, regularly call upon the Department of Planning for advice about zoning, land use, site planning, land divisions, housing assistance, and community development concerns. All requests for site plan approval, the rezoning of property, subdivision of land, lot splits and/or combinations, and petitions for vacating a public way, utility easement, or subdivision plat (or part of) are first referred to the Department of Planning. Available reference documents for public use include, but are not limited to, the Zoning Ordinance, Zoning Maps, City Maps, and many other maps and studies.

The Department of Planning also works with other City departments, boards, and commissions, as well as with many community, private sector, state and federal agencies on City planning, housing, community/economic development projects and related issues. For example, the Department provides staff support for the City of Warren Downtown Development Authority (DDA), the Tax Increment Finance Authority (TIFA), and the Community Development Block Grant (CDBG) Technical Committee. The Department also provides technical expertise and staff assistance to the City's Economic Development Director and, occasionally, works with the 8 Mile Boulevard Association. The Department has assisted in the preparation of the Parks and Recreation Master Plan, which will guide its programming and land adjustments for the next few years.

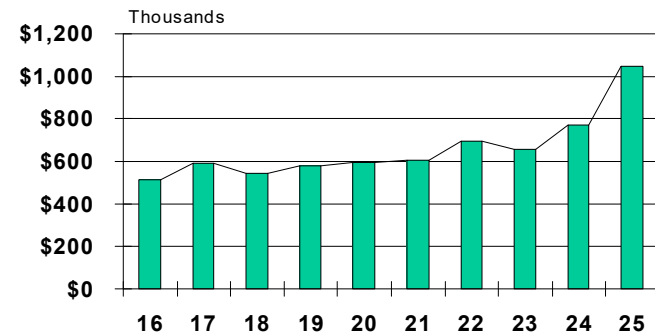
# PLANNING

## Fiscal 2027 Performance Objectives

1. To continue working on the Zoning Ordinance, zoning maps, and zoning atlas updates.
2. To continue working on the development and implementation of recommendations for the Van Dyke Corridor Plan.
3. To continue working in coordination with Economic Development and MEDC until the City obtains RRC Certification.
4. To continue working on the Greenspace Conservation Plan, the Active Mobility Plan, and the Climate Action Plan.
5. To continue improving site plan review and recommendation processes and update applications.
6. To continue working with City Departments to develop and utilize ArcGIS or related software for planning purposes.
7. To provide planning information and assistance to the Mayor's Office and other departments and boards (e.g. ZBA, by providing Zoning Impact Statements).
8. To assist DDA and TIFA with planning and implementing their tax increment finance and development plans, and CDBG in their economic development efforts in South Warren.
9. To work on implementation of the Village Historic District Plan and the Historic Preservation Ordinance Amendments.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Planning Commission public meetings	21	24	10	24
Site plan/minor amendments reviewed	33	90	23	90
Rezoning and conditional rezoning petitions reviewed	2	15	1	16
Lot splits reviewed for PC/City Council	1	5	4	5
Tabled items reviewed and submitted more than once	19	25	7	25
Bond release inspections	40	50	19	50
Bond releases processed	23	45	12	45
Amendments to zoning ordinance	0	5	0	5
Public Hearing notices mailed	4,614	10,000	2,535	10,000
Alley and street vacations reviewed	2	13	0	7
Lot splits & combinations approved	1	10	4	15
Special land use permits reviewed	2	8	1	8
Office customers served	3,366	4,000	678	5,000
City Council meetings attended by Director or staff planner	15	15	6	15
DDA meetings	8	8	5	12
General public inquires	10,620	11,000	4,517	12,500
Impact statements for ZBA	48	15	28	75
CDBG Technical Committee meetings	24	16	10	24
TIFA meetings	12	12	5	12
Acreage parcel splits approved	32	50	10	55
Planned unit development meetings	1	1	0	1
Environmental Advisory Committee	-	-	-	-
Regional planning meetings attended	20	20	7	20
Easement Vacations and Site Condos	4	4	1	8
Miscellaneous	47	70	47	100
Committee of the whole meetings	4	5	2	5
Site condominium subdivisions approved	0	0	0	2
Subdivision plat reviews approved	0	0	0	2

**Expenditure History  
Planning**



GENERAL FUND PERSONNEL

<u>PLANNING COMMISSION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Planning Director	1	\$ 121,222	1	\$ 124,859	1	\$ 124,859	1	\$ 124,859
Assistant Planning Director	1	109,955	1	113,254	1	113,254	1	113,254
GIS Specialist/Ast Planner	-	-	1 (b)	87,472	-	-	-	-
Assistant Planner	2	84,924	2	87,472	2	87,472	2	87,472
Office Coordinator	1	91,461	1	94,205	1	94,205	1	94,205
Administrative Clerk	1	62,796	1	64,680	1	64,680	1	64,680
Office Assistant	1	45,211	1	46,567	1	46,567	1	46,567
Temporary/Co-op - Planning Aide		-		-		-		-
Overtime	—	9,000	—	9,000	—	9,000	—	9,000
Total Personnel	<u>7</u>		<u>8</u>		<u>7</u>		<u>7</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position.

GENERAL FUND APPROPRIATIONS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>PLANNING</b>			
				<b>Personnel Services:</b>			
\$ 118,143	\$ 59,678	\$ 122,156	\$ 122,156	Appointed Official	\$ 125,821	\$ 125,821	\$ 125,821
418,653	206,282	480,276	480,276	Permanent Employees	568,356	480,210	480,210
-	2,369	-	-	Temporary - Planning Aide	-	-	-
7,555	8,813	9,000	9,000	Overtime	9,000	9,000	9,000
11,925	6,150	18,675	18,675	Meeting Allowance	27,600	27,600	27,600
				<b>Employee Benefits:</b>			
43,535	22,072	49,719	49,719	Social Security	56,988	49,644	49,644
131,253	70,216	196,520	196,520	Employee Insurance	201,724	177,351	177,351
52,994	26,514	54,310	54,310	Retiree Health Insurance	53,226	51,306	51,306
10,829	8,656	21,286	21,286	Bonus/Sick Redemption	23,105	19,067	19,067
13,533	5,057	14,303	14,303	Longevity	15,350	11,950	11,950
2,800	2,400	2,800	2,800	Clothing Allowance	3,200	2,800	2,800
63,773	32,279	71,562	71,562	Retirement Fund	87,352	76,793	76,793
13,721	10,547	19,660	19,660	<b>Office Supplies</b>	40,560	40,560	40,560
				<b>Other Services and Charges:</b>			
3,842	2,352	7,000	7,000	Postage	7,000	7,000	7,000
133,144	26,478	214,660	214,660	Contractual Services	38,500	38,500	38,500
-	-	500	500	Vehicle Maintenance	500	500	500
1,041	788	8,000	8,000	Printing & Publishing	8,000	8,000	8,000
22,160	21,016	23,625	23,625	Membership & Dues	31,750	31,750	31,750
				<b>Capital Outlay:</b>			
-	-	-	-	Vehicles	40,000	-	-
-	-	20,000	20,000	Office Equipment	-	-	20,000
<u>\$ 1,048,901</u>	<u>\$ 511,667</u>	<u>\$ 1,334,052</u>	<u>\$ 1,334,052</u>	<b>Total Planning</b>	<u>\$ 1,338,032</u>	<u>\$ 1,157,852</u>	<u>\$ 1,177,852</u>

# *Special Revenue Funds*

Special Revenue Funds are self-balancing funds which are used to record events and to exhibit results for a specific area of responsibility. The proceeds of specific revenue sources (excluding special assessments and expendable trusts) that are legally restricted to expenditures for specific purposes are accounted for in Special Revenue Funds.

The Special Revenue Funds of the City are:

- Michigan Transportation Operating Funds Major and Local Roads
- Library Special Revenue Fund
- Recreation Special Revenue Fund
- Communications Special Revenue Fund
- Sanitation Special Revenue Fund
- Rental Ordinance Fund
- Vice Crime Confiscation Fund
- Drug Forfeiture Fund
- Act 302 Police Training Fund
- Downtown Development Authority Fund
- 2011 Local Street Road Repair & Replacement Fund
- Indigent Defense Fund
- Tax Increment Finance Authority
- Brownfield Authority
- Opioid Settlement Special Revenue Fund
- Home Down Payment Assistance and Qualified Home Repair Program

## **STREET MAINTENANCE DIVISION**

The Street Maintenance Division is responsible for the maintenance of the City's roadways and related utilities. Street Maintenance provides a safe and clean road surface for vehicular traffic, adequate visual direction and a safe, maintained and unobstructed roadside environment. In part, these include 335 miles of local roads, 65 miles of major roads, 17,500 catch basins and manholes, 14 bridges, and numerous other common roadside appurtenances such as guardrails and culverts.

Programs executed by this division annually include a catch basin cleaning program which purges and cleans catch basins that allows the rapid disposal of storm water runoff and drainage. Drainage ditches are cleaned and the culverts are maintained to insure adequate capacity for storm runoff. Street sweeping of paved road surfaces occurs at least four times per year on all major and local roads. In order to maintain safe roads, this activity engages in road patching, alley and shoulder grading and maintenance. Other important programs of the street maintenance division are mowing and weed control, traffic and street sign installation and maintenance, snow and ice removal, and pavement repair and maintenance.

The division uses hot seal patching to repair potholes throughout the City. This system uses forced air to clean pothole surfaces and then fills the void with heated tar and stone aggregate driven through a single pneumatic tube. The tar coated product is applied at such force that it compacts uniformly in the hole. This technology requires fewer maintenance workers, less follow up operations, and reduces waste.

The employees who make up this division's road crews are also called upon to install and remove snow fencing for drift containment, set up crowd control devices at official functions, parades, festivals and disaster sites, and support Police and Fire emergencies as requested.

This division is committed to its residents and endeavors to provide superior service uniformly throughout the community in a timely fashion.

## STREET MAINTENANCE DIVISION

### Fiscal 2027 Performance Objectives

1. To maintain accurate records of street maintenance work and minimize the number of citizen complaints.
2. To continue an aggressive street sweeping program.
3. To continue an aggressive catch basin cleaning and inspection program.
4. To continue an aggressive road patching program.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Debris & branch pick ups	587	1,000	1,000	1,000
Catch basin inspection/repairs	55	100	100	100
Catch basin cleaning/jetting	139	250	250	250
Chloride	22	35	35	35
Potholes	328	350	350	350
Catch basin covers	4	40	30	30
Ditching	7	25	20	20
Grading/gravel	63	75	75	75
Pavement problems	97	150	150	150
Snowplowing/salting	663	800	800	800
Street stop signs	46	75	75	75
Sweeping	26	40	40	40
Street traffic Signs	165	225	225	225
Sidewalk cold patch/milling	105	100	125	125
Rear yard drainage repair	32	60	60	60
Flooding problems	28	40	40	40
Graffiti location	8	15	10	10
Culvert jetting/repairs	12	20	20	20
Weed spraying	8	10	10	10
Pavement seal patching	3	10	10	10
Tree trimming/stumping/tree removal	1,469	2,000	2,000	2,000
Mosquito pellets	4	75	75	75
Miscellaneous	59	75	75	75

SPECIAL REVENUE FUND PERSONNEL

<u>STREET MAINTENANCE DIVISION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Public Works Superintendent	1	\$ 119,306	1	\$ 122,885	1	\$ 122,885	1	\$ 122,885
DPW Associate Manager	1	102,091	1	105,154	1	105,154	1	105,154
Foreman	2	90,293	2	92,997	2	92,997	2	92,997
General Maintenance Specialist	23	73,716	25 (b)	75,920	23	75,920	23	75,920
Office Coordinator	1	91,461	1	94,205	1	94,205	1	94,205
Account Technician	1	70,461	1	72,575	1	72,575	1	72,575
Fleet Maintenance Assistant	1	55,077	1	56,729	1	56,729	1	56,729
Temporary/Co-op		40,000		40,000		40,000		40,000
Seasonal Employees		75,000		75,000		75,000		75,000
Overtime - Clerical		15,000		15,000		15,000		15,000
Overtime	—	125,000	—	185,000	—	185,000	—	185,000
Total Personnel	<u>30</u>		<u>32</u>		<u>30</u>		<u>30</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position(s).

Note: The personnel costs for the above employees are reflected in the Michigan Transportation Major and Local Road Funds.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MAJOR &amp; LOCAL ROADS STREET MAINTENANCE OPERATING COSTS</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 116,196	\$ 56,909	\$ 227,433	\$ 227,433	Supervision	\$ 229,795	\$ 229,795	\$ 229,795
1,736,183	860,497	2,235,859	2,235,859	Permanent Employees	2,410,881	2,365,800	2,365,800
-	-	75,000	75,000	Seasonal Employees	75,000	75,000	75,000
-	-	40,000	40,000	Temporary Clerical/Co-op	40,000	40,000	40,000
157,134	38,473	140,001	140,001	Overtime	200,000	200,000	200,000
				<b>Employee Benefits:</b>			
2,000	2,500	7,800	7,800	Education Allowance	11,800	11,800	11,800
160,682	75,953	224,763	224,763	Social Security	241,899	238,357	238,357
618,625	28,215	808,014	808,014	Employee Insurance	865,371	849,984	849,984
484,591	241,992	499,109	499,109	Retiree Health Insurance	488,515	487,592	487,592
38,159	4,394	108,914	108,914	Bonus/Sick Redemption	203,621	203,621	203,621
67,040	30,161	88,048	88,048	Longevity	69,158	68,263	68,263
867,855	386,437	860,725	860,725	Retirement Fund	850,174	845,091	845,091
10,367	9,767	12,002	12,002	Clothing Allowance	12,800	12,564	12,564
				<b>Supplies:</b>			
546,105	210,699	970,000	970,000	Materials and Supplies	845,000	845,000	845,000
				<b>Other Services and Charges:</b>			
1,062,527	557,700	1,115,400	1,115,400	Administrative Expense	1,303,400	1,303,400	1,303,400
1,532,150	749,527	1,806,000	1,806,000	Equipment Rental	1,906,000	1,906,000	1,906,000
5,000	5,000	5,000	5,000	Salt Dome Rental	5,000	5,000	5,000
123,308	37,078	1,204,600	1,204,600	Contractual Services	718,688	718,688	718,688
77,050	307,000	525,000	525,000	Joint Sealing	525,000	525,000	525,000
132,159	378,545	2,078,563	2,078,563	Pavement repairs	1,650,000	1,650,000	1,650,000
-	-	10,000	10,000	Bridge repairs	10,000	10,000	10,000
4,486	2,643	130,000	130,000	Traffic & Street Signs	130,000	130,000	130,000
46,710	49,829	1,099,947	1,099,947	Traffic Signals	350,000	350,000	350,000
501,873	163,875	500,000	500,000	Traffic Signal Maintenance	500,000	500,000	500,000
264,913	-	617,500	617,500	Pavement Markings	370,000	370,000	370,000
93,722	48,263	96,525	96,525	Transfer to Water System/Engineering Svcs.	129,476	129,476	129,476
<u>\$ 8,648,835</u>	<u>\$ 4,245,457</u>	<u>\$ 15,486,203</u>	<u>\$ 15,486,203</u>	<b>Total Street Maintenance Operating</b>	<u>\$ 14,141,578</u>	<u>\$ 14,070,431</u>	<u>\$ 14,070,431</u>

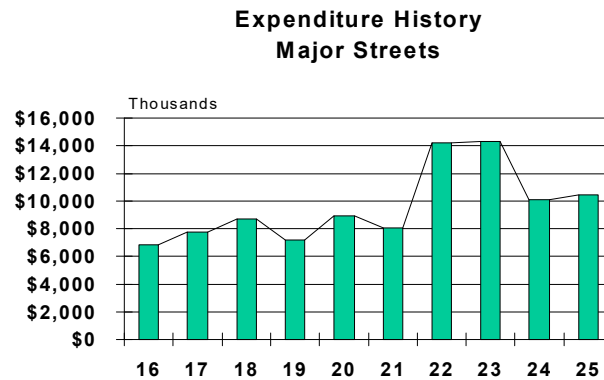
## Major Streets:

The Major Streets Fund is a Special Revenue Fund because it is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and State Constitution, for street and highway purposes, which are described in detail by the Michigan Department of Transportation.

This fund is used to receive all Major Street Funds paid to Warren by the State, as well as to account for the construction, maintenance, and other authorized operations pertaining to all streets classified as major streets within the City of Warren.

This fund has been established to make it possible to show that all legal provisions of Act 51 of the Public Acts of 1951, as amended, have been complied with and to determine, fairly and with full disclosure, the financial position and results of operations as set forth in the Michigan Department of Transportation's instructions for preparing the annual street financial report.

The City's share of the construction of State and County road improvements and the cost of City major road capital improvements, including the payment of debt, are paid through the Major Road Fund.



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SUMMARY</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>MICHIGAN TRANSPORTATION OPERATING FUNDS - MAJOR STREETS</u></b>			
				<b><u>REVENUES:</u></b>			
\$ 14,029,154	\$ 4,604,645	\$ 14,111,132	\$ 14,111,132	State Shared Weight & Gas Tax	\$ 15,769,725	\$ 15,769,725	\$ 15,769,725
-	-	-	-	Other State Sources - Neighborhood Roads	4,718,350	4,718,350	4,718,350
812,311	393,367	550,000	550,000	Interest on Investments	650,000	650,000	650,000
-	-	80,266	80,266	Contribution from General Fund	80,266	80,266	80,266
-	-	-	-	- Weed Mowing - Macomb County	-	-	-
12,500	-	12,500	12,500	Winter Maintenance - Macomb County	12,500	12,500	12,500
-	-	-	-	- Miscellaneous	-	-	-
-	-	15,953,401	15,953,401	Fund Balance Appropriated	-	-	-
<u>\$ 14,853,965</u>	<u>\$ 4,998,012</u>	<u>\$ 30,707,299</u>	<u>\$ 30,707,299</u>	<b>Total Major Street Revenues</b>	<u>\$ 21,230,841</u>	<u>\$ 21,230,841</u>	<u>\$ 21,230,841</u>
				<b><u>EXPENDITURES:</u></b>			
\$ 1,866,873	\$ 3,067,464	\$ 7,060,000	\$ 7,060,000	Transfer to Construction Project Funds	\$ 6,416,000	\$ 6,416,000	\$ 6,416,000
3,419,655	1,756,399	6,445,071	6,445,071	Operating Costs	5,898,885	5,827,738	5,827,738
5,434,373	1,575,366	5,406,806	5,406,806	Transfer to Debt Service Funds	5,347,900	5,347,900	5,347,900
1,000,000	1,000,000	1,000,000	1,000,000	Transfer to Local Street Fund	1,000,000	1,000,000	1,000,000
<u>\$ 11,720,901</u>	<u>\$ 7,399,229</u>	<u>\$ 19,911,877</u>	<u>\$ 19,911,877</u>	<b>Total Major Street Expenditures</b>	<u>\$ 18,662,785</u>	<u>\$ 18,591,638</u>	<u>\$ 18,591,638</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	<b>\$ 2,568,056</b>	<b>\$ 2,639,203</b>	<b>\$ 2,639,203</b>
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	<b>17,030,342</b>	<b>17,030,342</b>	<b>17,030,342</b>
				<b>RESERVE FOR: COMPENSATED ABSENCES</b>	<b>(117,813)</b>	<b>(117,813)</b>	<b>(117,813)</b>
				<b>LESS: FUND BALANCE APPROPRIATED</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	(15,953,401)	(15,953,401)		-	-	-
				<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<b>\$ 19,480,585</b>	<b>\$ 19,551,732</b>	<b>\$ 19,551,732</b>
<u>\$ 22,070,508</u>	<u>\$ 19,669,291</u>	<u>\$ 16,912,529</u>	<u>\$ 16,912,529</u>		<u>\$ 19,480,585</u>	<u>\$ 19,551,732</u>	<u>\$ 19,551,732</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - MAJOR STREETS ROUTINE MAINTENANCE:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 391,502	\$ 206,856	\$ 537,577	\$ 537,577	Permanent Employees	\$ 535,420	\$ 497,937	\$ 497,937
16,922	5,154	33,382	33,382	Overtime	45,318	45,318	45,318
-	-	33,750	33,750	Seasonal Employees	33,750	33,750	33,750
				<b>Employee Benefits:</b>			
490	2,500	2,084	2,084	Education/Certification	2,646	2,646	2,646
38,494	19,473	49,977	49,977	Social Security	50,085	47,139	47,139
140,614	7,035	189,611	189,611	Employee Insurance	185,296	172,502	172,502
112,752	58,094	120,130	120,130	Retiree Health Insurance	108,294	107,526	107,526
28,635	4,394	23,577	23,577	Bonus/Sick Redemption	21,847	21,847	21,847
14,233	26,761	20,023	20,023	Longevity	13,731	12,987	12,987
213,007	98,613	214,442	214,442	Retirement Fund	193,204	188,977	188,977
9,167	8,567	2,672	2,672	Clothing Allowance	2,646	2,450	2,450
30,760	10,173	200,000	200,000	<b>Repairs &amp; Maintenance Supplies</b>	75,000	75,000	75,000
				<b>Other Services and Charges:</b>			
41,054	7,387	459,600	459,600	Contractual Services	220,188	220,188	220,188
-	230,250	345,000	345,000	Joint Sealing	345,000	345,000	345,000
-	40,000	720,000	720,000	Pavement repairs	500,000	500,000	500,000
-	-	10,000	10,000	Bridge repairs	10,000	10,000	10,000
178,344	81,939	305,000	305,000	Equipment Rental	305,000	305,000	305,000
<u>\$ 1,215,974</u>	<u>\$ 807,196</u>	<u>\$ 3,266,825</u>	<u>\$ 3,266,825</u>	<b>Total Routine Maintenance</b>	<u>\$ 2,647,425</u>	<u>\$ 2,588,267</u>	<u>\$ 2,588,267</u>
45,235	-	98,954	98,954	Supervisory wage & benefit allocation	93,186	93,186	93,186
<u>\$ 1,261,209</u>	<u>\$ 807,196</u>	<u>\$ 3,365,779</u>	<u>\$ 3,365,779</u>	<b>Net Routine Maintenance</b>	<u>\$ 2,740,611</u>	<u>\$ 2,681,453</u>	<u>\$ 2,681,453</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - MAJOR STREETS TRAFFIC SERVICES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 27,016	\$ 13,628	\$ 31,925	\$ 31,925	Permanent Employees	\$ 35,910	\$ 33,396	\$ 33,396
206	-	1,983	1,983	Overtime	3,040	3,040	3,040
				<b>Employee Benefits:</b>			
33	-	123	123	Education/Certification	177	177	177
2,007	1,014	2,814	2,814	Social Security	3,190	2,993	2,993
9,534	350	11,260	11,260	Employee Insurance	12,428	11,570	11,570
8,040	3,585	7,134	7,134	Retiree Health Insurance	7,263	7,212	7,212
-	-	1,400	1,400	Bonus/Sick Redemption	1,465	1,465	1,465
955	-	1,189	1,189	Longevity	921	871	871
14,797	5,965	12,735	12,735	Retirement Fund	12,958	12,675	12,675
-	-	159	159	Clothing Allowance	177	164	164
				<b>Other Services and Charges:</b>			
1,594	1,074	65,000	65,000	Traffic & Street Signs	65,000	65,000	65,000
46,710	49,829	1,099,947	1,099,947	Traffic Signals	350,000	350,000	350,000
367,335	115,558	375,000	375,000	Traffic Signal Maintenance	375,000	375,000	375,000
198,685	-	460,600	460,600	Pavement Markings	275,000	275,000	275,000
5,188	2,531	28,000	28,000	Equipment Rental	28,000	28,000	28,000
<u>\$ 682,100</u>	<u>\$ 193,534</u>	<u>\$ 2,099,269</u>	<u>\$ 2,099,269</u>	<b>Total Traffic Services</b>	<u>\$ 1,170,529</u>	<u>\$ 1,166,563</u>	<u>\$ 1,166,563</u>
3,034	-	5,877	5,877	Supervisory wage & benefit allocation	6,250	6,250	6,250
<u>\$ 685,134</u>	<u>\$ 193,534</u>	<u>\$ 2,105,146</u>	<u>\$ 2,105,146</u>	<b>Net Traffic Services</b>	<u>\$ 1,176,779</u>	<u>\$ 1,172,813</u>	<u>\$ 1,172,813</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - MAJOR STREETS SNOW AND ICE CONTROL:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 25,085	\$ 12,125	\$ 33,294	\$ 33,294	Permanent Employees	\$ 72,629	\$ 67,545	\$ 67,545
54,082	18,432	2,068	2,068	Overtime	6,148	6,148	6,148
				<b>Employee Benefits:</b>			
66	-	129	129	Education/Certification	359	359	359
6,557	2,374	2,935	2,935	Social Security	6,451	6,052	6,052
18,840	638	11,743	11,743	Employee Insurance	25,135	23,400	23,400
12,144	3,795	7,440	7,440	Retiree Health Insurance	14,690	14,586	14,586
-	-	1,460	1,460	Bonus/Sick Redemption	2,963	2,963	2,963
1,931	-	1,240	1,240	Longevity	1,863	1,762	1,762
25,733	7,662	13,281	13,281	Retirement Fund	26,208	25,635	25,635
-	-	165	165	Clothing Allowance	359	332	332
271,998	119,108	315,000	315,000	<b>Repairs &amp; Maintenance Supplies</b>	315,000	315,000	315,000
				<b>Other Services and Charges:</b>			
-	-	25,000	25,000	Contractual Services	25,000	25,000	25,000
125,960	74,456	170,000	170,000	Equipment Rental	170,000	170,000	170,000
2,500	2,500	2,500	2,500	Salt Dome Rental	2,500	2,500	2,500
<u>\$ 544,896</u>	<u>\$ 241,090</u>	<u>\$ 586,255</u>	<u>\$ 586,255</u>	<b>Total Snow &amp; Ice Control</b>	<u>\$ 669,305</u>	<u>\$ 661,282</u>	<u>\$ 661,282</u>
6,136	-	6,129	6,129	Supervisory wage & benefit allocation	12,641	12,641	12,641
<u>\$ 551,032</u>	<u>\$ 241,090</u>	<u>\$ 592,384</u>	<u>\$ 592,384</u>	<b>Net Snow &amp; Ice Control</b>	<u>\$ 681,946</u>	<u>\$ 673,923</u>	<u>\$ 673,923</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - MAJOR STREETS ADMINISTRATION:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 57,974	\$ 28,579	\$ 113,717	\$ 113,717	Supervision	\$ 114,898	\$ 114,898	\$ 114,898
63,512	40,337	111,458	111,458	Clerical	112,615	112,615	112,615
-	-	7,500	7,500	Overtime	7,500	7,500	7,500
-	-	20,000	20,000	Temporary Clerical/Co-op	20,000	20,000	20,000
				<b>Employee Benefits:</b>			
250	-	250	250	Education/Certification	500	500	500
9,961	5,513	20,801	20,801	Social Security	21,046	21,046	21,046
29,058	3,086	49,011	49,011	Employee Insurance	54,485	54,485	54,485
22,585	11,400	24,642	24,642	Retiree Health Insurance	23,224	23,224	23,224
4,762	-	10,315	10,315	Bonus/Sick Redemption	10,422	10,422	10,422
4,469	1,700	6,537	6,537	Longevity	6,552	6,552	6,552
600	600	1,000	1,000	Clothing Allowance	1,000	1,000	1,000
16,376	8,782	28,875	28,875	Retirement Fund	30,746	30,746	30,746
				<b>Other Services and Charges:</b>			
46,861	24,132	48,263	48,263	Transfer to Water System/Engineering Svcs.	49,738	49,738	49,738
758,200	390,450	780,900	780,900	Administrative Expense	958,900	958,900	958,900
<u>\$ 1,014,608</u>	<u>\$ 514,579</u>	<u>\$ 1,223,269</u>	<u>\$ 1,223,269</u>	<b>Total Administration</b>	<u>\$ 1,411,626</u>	<u>\$ 1,411,626</u>	<u>\$ 1,411,626</u>
(92,328)	-	(110,960)	(110,960)	Supervisory wage & benefit allocation	(112,077)	(112,077)	(112,077)
<u>\$ 922,280</u>	<u>\$ 514,579</u>	<u>\$ 1,112,309</u>	<u>\$ 1,112,309</u>	<b>Net Administration</b>	<u>\$ 1,299,549</u>	<u>\$ 1,299,549</u>	<u>\$ 1,299,549</u>
				<b>Summary of Operating Costs:</b>			
\$ 1,261,209	\$ 807,196	\$ 3,365,779	\$ 3,365,779	Routine Maintenance	\$ 2,740,611	\$ 2,681,453	\$ 2,681,453
685,134	193,534	2,105,146	2,105,146	Traffic Services	1,176,779	1,172,813	1,172,813
551,032	241,090	592,384	592,384	Snow and Ice Control	681,946	673,923	673,923
922,280	514,579	1,112,309	1,112,309	Administration	1,299,549	1,299,549	1,299,549
<u>\$ 3,419,655</u>	<u>\$ 1,756,399</u>	<u>\$ 7,175,618</u>	<u>\$ 7,175,618</u>	<b>Total Operating Costs</b>	<u>\$ 5,898,885</u>	<u>\$ 5,827,738</u>	<u>\$ 5,827,738</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - MAJOR STREETS DEBT SERVICE TRANSFER TO:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,258,200	\$ 259,225	\$ 1,257,950	\$ 1,257,950	2021 Michigan Transportation Debt Retirement	\$ 1,260,950	\$ 1,260,950	\$ 1,260,950
303,575	291,091	292,750	292,750	2021A Capital Improvement Refunding	235,488	235,488	235,488
169,081	153,816	160,138	160,138	2015 Capital Improvement Refunding	151,044	151,044	151,044
925,500	260,875	926,250	926,250	2022 Michigan Transportation Debt Retirement	926,000	926,000	926,000
1,676,000	489,125	1,667,750	1,667,750	2023 Michigan Transportation Debt Retirement	1,673,250	1,673,250	1,673,250
1,102,017	121,234	1,101,968	1,101,968	2018 Michigan Transportation Debt Retirement	1,101,168	1,101,168	1,101,168
<u>\$ 5,434,373</u>	<u>\$ 1,575,366</u>	<u>\$ 5,406,806</u>	<u>\$ 5,406,806</u>	<b>Total Debt Service Costs</b>	<u>\$ 5,347,900</u>	<u>\$ 5,347,900</u>	<u>\$ 5,347,900</u>
				<b><u>LOCAL STREET TRANSFER:</u></b>			
<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	Total Local Street Transfer	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
				<b><u>CONSTRUCTION PROJECTS</u></b>			
				<b>Other Services and Charges:</b>			
<u>\$ 1,866,873</u>	<u>\$ 3,067,464</u>	<u>\$ 17,124,875</u>	<u>\$ 17,124,875</u>	Capital Improvements	<u>\$ 6,416,000</u>	<u>\$ 6,416,000</u>	<u>\$ 6,416,000</u>

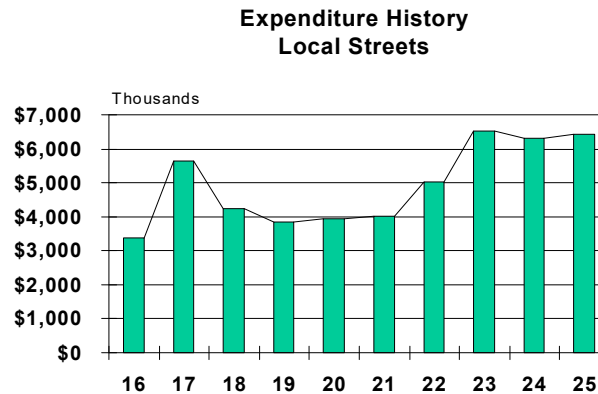
FY25 Projects: Sherwood (8 Mile to Toepfer), Chicago (Van Dyke to 13 Mile) and 13 Mile (Chicago to Campbell) & Common (Dequindre to Warner - South Side)  
 FY26 Projects: Sherwood (Toepfer to 9 Mile), Hayes (Martin to Rudland), Martin (Ryan to David Givens), & HMA Resurfacing  
 FY27 Projects: Dequindre (8 Mile to Maplelawn and 13 Mile to 14 Mile), 12 Mile (Newport to Hayes), Warner (11 Mile to Frazho), and Chicago (Mound to Chicago)  
 FY27 Projects: Section 12 Paving.

## Local Streets:

The Local Streets Fund is a Special Revenue Fund because it is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and State Constitution, for street and highway purposes, which are described in detail by the Michigan Department of Transportation.

This fund is used to receive all Local Street Funds paid to Warren by the State, as well as to account for the construction, maintenance, and other authorized operations pertaining to all streets classified as local streets within the City of Warren.

This fund has been established to make it possible to show that all legal provisions of Act 51 of the Public Acts of 1951, as amended, have been complied with and to determine, fairly and with full disclosure, the financial position and results of operations as set forth in the Michigan Department of Transportation's instructions for preparing the annual street financial report.



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SUMMARY</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>MICHIGAN TRANSPORTATION OPERATING FUNDS - LOCAL STREETS</u></b>			
				<b><u>REVENUES:</u></b>			
\$ 4,683,934	\$ 1,537,899	\$ 4,711,613	\$ 4,711,613	State Shared Weight & Gas Tax	\$ 5,265,425	\$ 5,265,425	\$ 5,265,425
-	-	-	-	Other State Sources - Neighborhood Roads	1,572,799	1,572,799	1,572,799
335,078	154,967	300,000	300,000	Interest on Investments	300,000	300,000	300,000
4,396	15,488	90,266	90,266	Contribution from General Fund	90,266	90,266	90,266
1,000,000	1,000,000	1,000,000	1,000,000	Contribution from Major Street Fund	1,000,000	1,000,000	1,000,000
608,580	-	550,000	550,000	P.A. 48 - Metro Act	550,000	550,000	550,000
-	-	2,101,141	2,101,141	Fund Balance Appropriated	-	-	-
<u>\$ 6,631,988</u>	<u>\$ 2,708,354</u>	<u>\$ 8,753,020</u>	<u>\$ 8,753,020</u>	<b>Total Local Street Revenues</b>	<u>\$ 8,778,490</u>	<u>\$ 8,778,490</u>	<u>\$ 8,778,490</u>
				<b><u>EXPENDITURES:</u></b>			
\$ 84,601	\$ 45,098	\$ 441,935	\$ 441,935	Transfer to Construction Project Funds	\$ 200,000	\$ 200,000	\$ 200,000
5,229,679	2,489,058	8,311,085	8,311,085	Operating Costs	8,242,693	8,242,693	8,242,693
<u>\$ 5,314,280</u>	<u>\$ 2,534,156</u>	<u>\$ 8,753,020</u>	<u>\$ 8,753,020</u>	<b>Total Local Street Expenditures</b>	<u>\$ 8,442,693</u>	<u>\$ 8,442,693</u>	<u>\$ 8,442,693</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ 335,797	\$ 335,797	\$ 335,797
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	5,727,727	5,727,727	5,727,727
				<b>RESERVE FOR: COMPENSATED ABSENCES</b>	(280,128)	(280,128)	(280,128)
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
-	-	(2,101,141)	(2,101,141)		-	-	-
<u>\$ 7,548,740</u>	<u>\$ 7,722,938</u>	<u>\$ 5,447,599</u>	<u>\$ 5,447,599</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 5,783,396</u>	<u>\$ 5,783,396</u>	<u>\$ 5,783,396</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - LOCAL STREETS ROUTINE MAINTENANCE:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 1,056,139	\$ 491,787	\$ 1,297,080	\$ 1,297,080	Permanent Employees	\$ 1,384,522	\$ 1,384,522	\$ 1,384,522
63,633	14,887	80,546	80,546	Overtime	117,190	117,190	117,190
-	-	41,250	41,250	Seasonal Employees	41,250	41,250	41,250
				<b>Employee Benefits:</b>			
1,267	-	5,026	5,026	Education/Certification	6,841	6,841	6,841
83,680	38,030	117,470	117,470	Social Security	126,122	126,122	126,122
350,919	14,760	457,498	457,498	Employee Insurance	479,150	479,150	479,150
275,029	140,992	289,854	289,854	Retiree Health Insurance	280,032	280,032	280,032
-	-	56,888	56,888	Bonus/Sick Redemption	56,491	56,491	56,491
36,804	-	48,312	48,312	Longevity	35,509	35,509	35,509
521,531	234,995	517,414	517,414	Retirement Fund	499,599	499,599	499,599
-	-	6,444	6,444	Clothing Allowance	6,841	6,841	6,841
90,961	23,948	200,000	200,000	<b>Repairs &amp; Maintenance Supplies</b>	200,000	200,000	200,000
				<b>Other Services and Charges:</b>			
82,254	29,691	700,000	700,000	Contractual Services	453,500	453,500	453,500
77,050	76,750	180,000	180,000	Joint Sealing	180,000	180,000	180,000
132,159	338,545	1,358,563	1,358,563	Pavement repairs	1,150,000	1,150,000	1,150,000
1,098,930	531,142	1,100,000	1,100,000	Equipment Rental	1,200,000	1,200,000	1,200,000
<u>\$ 3,870,356</u>	<u>\$ 1,935,527</u>	<u>\$ 6,456,345</u>	<u>\$ 6,456,345</u>	<b>Total Routine Maintenance</b>	<u>\$ 6,217,047</u>	<u>\$ 6,217,047</u>	<u>\$ 6,217,047</u>
116,972	-	238,757	238,757	Supervisory wage & benefit allocation	240,967	240,967	240,967
<u>\$ 3,987,328</u>	<u>\$ 1,935,527</u>	<u>\$ 6,695,102</u>	<u>\$ 6,695,102</u>	<b>Net Routine Maintenance</b>	<u>\$ 6,458,014</u>	<u>\$ 6,458,014</u>	<u>\$ 6,458,014</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - LOCAL STREETS TRAFFIC SERVICES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 79,377	\$ 38,572	\$ 91,750	\$ 91,750	Permanent Employees	\$ 104,540	\$ 104,540	\$ 104,540
206	-	5,698	5,698	Overtime	8,849	8,849	8,849
				<b>Employee Benefits:</b>			
96	-	355	355	Education/Certification	517	517	517
5,867	2,868	8,087	8,087	Social Security	9,285	9,285	9,285
26,965	995	32,361	32,361	Employee Insurance	36,179	36,179	36,179
24,189	10,287	20,503	20,503	Retiree Health Insurance	21,144	21,144	21,144
-	-	4,024	4,024	Bonus/Sick Redemption	4,265	4,265	4,265
2,779	-	3,417	3,417	Longevity	2,681	2,681	2,681
44,364	17,087	36,600	36,600	Retirement Fund	37,723	37,723	37,723
-	-	456	456	Clothing Allowance	517	517	517
				<b>Other Services and Charges:</b>			
2,892	1,569	65,000	65,000	Traffic & Street Signs	65,000	65,000	65,000
134,538	48,317	125,000	125,000	Traffic Signal Maintenance	125,000	125,000	125,000
66,228	-	156,900	156,900	Pavement Markings	95,000	95,000	95,000
9,418	4,947	28,000	28,000	Equipment Rental	28,000	28,000	28,000
<u>\$ 396,919</u>	<u>\$ 124,642</u>	<u>\$ 578,151</u>	<u>\$ 578,151</u>	<b>Total Traffic Services</b>	<u>\$ 538,700</u>	<u>\$ 538,700</u>	<u>\$ 538,700</u>
8,831	-	16,889	16,889	Supervisory wage & benefit allocation	18,194	18,194	18,194
<u>\$ 405,750</u>	<u>\$ 124,642</u>	<u>\$ 595,040</u>	<u>\$ 595,040</u>	<b>Net Traffic Services</b>	<u>\$ 556,894</u>	<u>\$ 556,894</u>	<u>\$ 556,894</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - LOCAL STREETS SNOW AND ICE CONTROL:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 30,289	\$ 16,610	\$ 21,317	\$ 21,317	Permanent Employees	\$ 52,630	\$ 52,630	\$ 52,630
22,085	-	1,324	1,324	Overtime	4,455	4,455	4,455
				<b>Employee Benefits:</b>			
48	-	83	83	Education/Certification	260	260	260
4,156	1,338	1,879	1,879	Social Security	4,675	4,675	4,675
13,650	473	7,519	7,519	Employee Insurance	18,214	18,214	18,214
7,267	2,439	4,764	4,764	Retiree Health Insurance	10,645	10,645	10,645
-	-	935	935	Bonus/Sick Redemption	2,147	2,147	2,147
1,399	-	794	794	Longevity	1,350	1,350	1,350
15,671	4,773	8,504	8,504	Retirement Fund	18,991	18,991	18,991
-	-	106	106	Clothing Allowance	260	260	260
152,386	57,470	255,000	255,000	<b>Repairs &amp; Maintenance Supplies</b>	255,000	255,000	255,000
				<b>Other Services and Charges:</b>			
-	-	20,000	20,000	Contractual Services	20,000	20,000	20,000
114,310	54,512	175,000	175,000	Equipment Rental	175,000	175,000	175,000
2,500	2,500	2,500	2,500	Salt Dome Rental	2,500	2,500	2,500
<u>\$ 363,761</u>	<u>\$ 140,115</u>	<u>\$ 499,725</u>	<u>\$ 499,725</u>	<b>Total Snow &amp; Ice Control</b>	<u>\$ 566,127</u>	<u>\$ 566,127</u>	<u>\$ 566,127</u>
4,446	-	3,924	3,924	Supervisory wage & benefit allocation	9,160	9,160	9,160
<u>\$ 368,207</u>	<u>\$ 140,115</u>	<u>\$ 503,649</u>	<u>\$ 503,649</u>	<b>Net Snow &amp; Ice Control</b>	<u>\$ 575,287</u>	<u>\$ 575,287</u>	<u>\$ 575,287</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>MICHIGAN TRANSPORTATION OPERATING FUND - LOCAL STREETS ADMINISTRATION:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 58,222	\$ 28,330	\$ 113,716	\$ 113,716	Supervision	\$ 114,897	\$ 114,897	\$ 114,897
63,263	40,582	111,458	111,458	Clerical	112,615	112,615	112,615
-	-	7,500	7,500	Overtime	7,500	7,500	7,500
-	-	20,000	20,000	Temporary Clerical/Co-op	20,000	20,000	20,000
				<b>Employee Benefits:</b>			
250	-	250	250	Education	500	500	500
9,960	5,343	20,800	20,800	Social Security	21,045	21,045	21,045
29,045	878	49,011	49,011	Employee Insurance	54,484	54,484	54,484
22,585	11,400	24,642	24,642	Retiree Health Insurance	23,223	23,223	23,223
4,762	-	10,315	10,315	Bonus/Sick Redemption	104,021	104,021	104,021
4,470	1,700	6,536	6,536	Longevity	6,551	6,551	6,551
600	600	1,000	1,000	Clothing Allowance	1,000	1,000	1,000
16,376	8,560	28,874	28,874	Retirement Fund	30,745	30,745	30,745
				<b>Other Services and Charges:</b>			
46,861	24,131	48,262	48,262	Transfer to Water System/Engineering Svcs.	79,738	79,738	79,738
304,327	167,250	334,500	334,500	Administrative Expense	344,500	344,500	344,500
<u>\$ 560,721</u>	<u>\$ 288,774</u>	<u>\$ 776,864</u>	<u>\$ 776,864</u>	<b>Total Administration</b>	<u>\$ 920,819</u>	<u>\$ 920,819</u>	<u>\$ 920,819</u>
(92,327)	-	(259,570)	(259,570)	Supervisory wage & benefit allocation	(268,321)	(268,321)	(268,321)
<u>\$ 468,394</u>	<u>\$ 288,774</u>	<u>\$ 517,294</u>	<u>\$ 517,294</u>	<b>Net Administration</b>	<u>\$ 652,498</u>	<u>\$ 652,498</u>	<u>\$ 652,498</u>
				<b>Summary of Operating Costs:</b>			
\$ 3,987,328	\$ 1,935,527	\$ 6,695,102	\$ 6,695,102	Routine Maintenance	\$ 6,458,014	\$ 6,458,014	\$ 6,458,014
405,750	124,642	595,040	595,040	Traffic Services	556,894	556,894	556,894
368,207	140,115	503,649	503,649	Snow and Ice Control	575,287	575,287	575,287
468,394	288,774	517,294	517,294	Administration	652,498	652,498	652,498
<u>\$ 5,229,679</u>	<u>\$ 2,489,058</u>	<u>\$ 8,311,085</u>	<u>\$ 8,311,085</u>	<b>Total Operating Costs</b>	<u>\$ 8,242,693</u>	<u>\$ 8,242,693</u>	<u>\$ 8,242,693</u>
				<b>CONSTRUCTION PROJECTS</b>			
				<b>Other Services and Charges:</b>			
84,601	45,098	441,935	441,935	Capital Improvements	200,000	200,000	200,000
<u>\$ 84,601</u>	<u>\$ 45,098</u>	<u>\$ 441,935</u>	<u>\$ 441,935</u>		<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

## **LIBRARY**

The Library Special Revenue Fund accounts for the receipt of specific property taxes, State Aid, user fees and special grants that are used to provide library materials and services at the Warren Public Library. Fines for overdue materials and penal fines collected on state code violations also provide some revenue to operate the library.

In August 2010, the residents of Warren overwhelmingly approved a millage increase of .85 for the next 20 years. This revenue has allowed each of the four branches to remain open, maintain adequate staffing levels, and provided funding to rebuild two aging buildings (the Dorothy Busch Branch and the Maybelle Burnette Branch), as well as provide renovations and enhancements at the Civic Center Library and Arthur Miller Branch.

The Warren Public Library is a member of the Suburban Library Cooperative and participates in the Michigan eLibrary (MeL). Participation in the cooperative provides Warren residents interlibrary loan privileges from library collections throughout Michigan. The Warren Public Library is also a member of the MLibraryCard program which gives Warren residents the ability to borrow material from over 70 participating Michigan libraries while traveling throughout the state.

2025 featured several programming highlights for the Warren Public Library. The "Color Our World" Summer Reading Club program had 1,107 participants. The library hosted several authors discussing books about Detroit history, including Karen Dybis, author of *Better Made in Michigan*, Felicia B. George, author of *When Detroit Played the Numbers*, and Dave Birkett, author of *Detroit Lions: An Illustrated Timeline*. Other programs covered local history, including sunken settlements of Lake St. Clair, the history of Selfridge Air National Guard Base, and the renovation of Michigan Central Station. The Burnette and Civic Center Libraries continued to host seed libraries. Other popular programs including a craft supply swap, houseplant swap, chair yoga, and programs on Medicare and various adult craft programs.

In 2025 the library also instituted several new services. The Civic Center Library began circulating sensory/autism kits with which include special books for children with autism along with sensory friendly toys. The Civic Center Library "Library of Things" collection also debuted, featuring items such as board games, tools (such as a metal detector and furniture dolly), outdoor recreational equipment (such as disc golf and a badminton set), and more. The Miller Library will also have a "Library of Things" collection starting in 2026. At the end of 2025 the library showcased the *Americans and the Holocaust* exhibit. This traveling exhibit, in conjunction with the U.S. Holocaust Museum and the American Library Association, examined how Americans responded to the rise of Nazism, the refugee crisis, and the Holocaust through photographs, newspapers, government documents, and personal stories. The library featured several programs in conjunction with the exhibit, including book talks, movie screenings, and lectures, including one with a second-generation Holocaust survivor.

Regarding checkouts, eResources continue to still be popular. While OverDrive checkouts only saw a modest 3% increase in circulation compared to 2024, Hoopla saw a 51% increase in circulation. A brief review of 2025 indicates that the Warren Public Library has 70,280 registered borrowers. The library circulated 704,157 items both physical and digital.

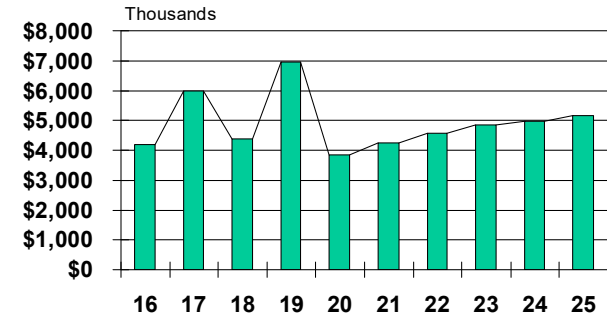
# LIBRARY

## Fiscal 2027 Performance Objectives

1. To provide the best selection of current books, periodicals, talking books, electronic books, music CD's, DVD's, and digital access to a variety of materials.
2. To provide residents with the best reference service that the Library can offer through hard copy, on-line databases, eBooks, and the Internet.
3. To provide quality educational, informational and recreational programs for children and adults to enhance quality of life.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Annual Library visits	277,684	255,000	230,000	280,000
Total circulation including digital	704,157	705,000	700,000	710,000
Reference information requests	59,428	60,000	57,000	63,000
Total registered borrowers	69,600	75,000	72,000	73,000
Items loaned to other libraries	47,981	60,000	53,000	54,000
Items received from other libraries	52,794	52,000	56,000	53,000
Total circulation of children's materials	169,892	160,000	152,000	172,000
Materials added to the collection	29,080	32,000	30,000	30,500
Materials deleted from the collection	21,746	20,000	29,000	24,000
Children's story hour attendance	3,887	6,000	4,500	4,100
Computer sessions, incl. wireless	243,036	200,000	210,000	245,000
Attendance-children programs	10,254	11,000	12,000	11,500
Virtual visits to Library website	221,939	230,000	200,000	225,000
Early Literacy attendance	6,317	7,000	6,500	6,443
School visits to library	149	210	200	210

**Expenditure History  
Library**



SPECIAL REVENUE FUND PERSONNEL

LIBRARY	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Library Director	1	\$ 149,350	1	\$ 153,831	1	\$ 153,831	1	\$ 153,831
Administrative Specialist - Library	-	-	1 (c)	78,797	1 (c)	78,797	1 (c)	78,797
Senior Administrative Secretary	1	73,117	- (c)	-	- (c)	-	- (c)	-
Branch Library Supervisor	4	96,574	5 (b)	99,471	5 (b)	99,471	4	99,471
Branch Librarian	5	78,028	6 (b)	80,369	6 (b)	80,369	5	80,369
Library Technician	6	66,657	8 (b)	68,657	8 (b)	68,657	6	68,657
Office Assistant/Circulation Clerk	5	45,211	7 (b)	46,567	7 (b)	46,567	5	46,567
Library Asst - Outreach Grant	1	70,996	1	73,126	1	73,126	1	73,126
Library Building & Grounds Maintenance Specialist	1	71,698	1	73,840	1	73,840	1	73,840
Library Pages and Assistant Librarians (Substitutes)		300,000		300,000		300,000		300,000
Overtime	—	20,000	—	40,000	—	40,000	—	40,000
Total Personnel	<u>24</u>		<u>30</u>		<u>30</u>		<u>24</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

(c) Reclassification of one Senior Administrative Secretary to one Administrative Specialist - Library.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>LIBRARY SPECIAL REVENUE FUND REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 5,421,060	\$ 2,810,810	\$ 5,621,057	\$ 5,621,057	Property Tax Revenue	\$ 5,879,642	\$ 5,879,642	\$ 5,879,642
50,829	21,810	43,619	43,619	Industrial Facilities Tax	43,519	43,519	43,519
861,399	297,431	775,000	775,000	Reimbursement for Personal Property Loss	825,000	825,000	825,000
67,457	-	90,000	90,000	Penal Fines	75,000	75,000	75,000
11,249	5,194	25,000	25,000	Over the Counter Fines	15,000	15,000	15,000
379,007	198,377	225,000	225,000	Interest on Investments	350,000	350,000	350,000
195,576	-	38,205	38,205	Other Federal Grants - ARPA	-	-	-
-	-	-	-	Emergency Connectivity Grant	-	-	-
151,434	-	75,000	75,000	State Aid	75,000	75,000	75,000
-	-	-	-	Renaissance Zone Reimbursement	-	-	-
32,004	19,128	30,000	30,000	Copy Machine User Fees	30,000	30,000	30,000
9,720	5,869	11,000	11,000	Lost Book Fees	11,000	11,000	11,000
1,271	-	2,000	2,000	Video User Fees	2,000	2,000	2,000
3,561	1,300	8,000	8,000	Non-Resident Internet Fees/Room Use	8,000	8,000	8,000
7,410	2,888	10,500	10,500	Miscellaneous	7,500	7,500	7,500
99	6	-	-	Donations	100	100	100
-	-	2,751,738	195,000	Fund Balance Appropriated	-	-	-
<u>\$ 7,192,076</u>	<u>\$ 3,362,813</u>	<u>\$ 9,706,119</u>	<u>\$ 7,149,381</u>	<b>Total Revenues</b>	<u>\$ 7,321,761</u>	<u>\$ 7,321,761</u>	<u>\$ 7,321,761</u>
				<b>EXPENDITURES:</b>			
\$ 1,800,497	\$ 977,001	\$ 2,062,548	\$ 2,062,548	Personnel Services	\$ 2,608,600	\$ 2,608,600	\$ 2,195,151
1,356,064	738,404	1,403,618	1,403,618	Employee Benefits	1,795,104	1,795,104	1,529,637
54,636	16,024	90,000	90,000	Supplies	90,000	90,000	90,000
1,359,813	651,106	1,804,512	1,804,512	Other Services and Charges	1,770,324	1,770,324	1,770,324
608,653	149,698	3,573,443	1,016,705	Capital Outlay	530,000	530,000	530,000
<u>\$ 5,179,663</u>	<u>\$ 2,532,233</u>	<u>\$ 8,934,121</u>	<u>\$ 6,377,383</u>	<b>Total Expenditures</b>	<u>\$ 6,794,028</u>	<u>\$ 6,794,028</u>	<u>\$ 6,115,112</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ 527,733	\$ 527,733	\$ 1,206,649
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	7,741,011	7,741,011	7,741,011
				<b>RESERVE FOR: COMPENSATED ABSENCES</b>	(476,075)	(476,075)	(476,075)
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
<u>\$ 9,244,676</u>	<u>\$ 10,075,256</u>	<u>\$ 7,264,936</u>	<u>\$ 9,821,674</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 7,792,669</u>	<u>\$ 7,792,669</u>	<u>\$ 8,471,585</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>LIBRARY</b> <b>SPECIAL REVENUE FUND</b> <b>EXPENDITURES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 118,353	\$ 73,526	\$ 151,961	\$ 151,961	Appointed Official	\$ 155,015	\$ 155,015	\$ 155,015
1,424,119	776,507	1,573,587	1,573,587	Permanent Employees	2,096,585	2,096,585	1,683,136
247,400	122,162	300,000	300,000	Permanent Part-time Employees - Pages	300,000	300,000	300,000
1,729	2,027	20,000	20,000	Overtime	40,000	40,000	40,000
8,895	2,779	17,000	17,000	Shift Premium	17,000	17,000	17,000
				<b>Employee Benefits:</b>			
22,000	25,500	25,000	25,000	Education Allowance	33,500	33,500	29,500
143,287	80,396	168,266	168,266	Social Security	212,876	212,876	179,036
427,502	238,772	445,262	445,262	Employee Insurance	687,613	687,613	542,351
200,292	101,801	203,997	203,997	Retiree Health Insurance	210,773	210,773	201,924
26,097	23,571	45,497	45,497	Bonus/Sick Redemption	58,598	58,598	50,297
42,951	29,934	48,053	48,053	Longevity	63,674	63,674	49,516
485,535	228,830	458,343	458,343	Retirement Fund	516,070	516,070	467,413
8,400	9,600	9,200	9,200	Clothing Allowance	12,000	12,000	9,600
54,636	16,024	90,000	90,000	<b>Office Supplies</b>	90,000	90,000	90,000
				<b>Other Services and Charges:</b>			
10,764	6,149	20,000	20,000	Copy Machine Expense	22,000	22,000	22,000
229,687	107,569	417,700	417,700	Contractual Services	295,200	295,200	295,200
186,036	105,423	250,000	250,000	Cooperative Services	275,000	275,000	275,000
75,717	-	75,000	75,000	Library Cooperative-Indirect Aid	82,000	82,000	82,000
12,312	13,139	4,500	4,500	Postage	32,000	32,000	32,000
-	854	1,000	1,000	Unemployment Costs	1,500	1,500	1,500
16,299	4,757	21,200	21,200	Digital Video Discs	16,000	16,000	16,000
105,742	29,101	127,000	127,000	Library Circulating Materials	157,000	157,000	157,000
23,113	-	40,000	40,000	Periodicals	40,000	40,000	40,000
7,166	3,799	17,700	17,700	Telephone	17,700	17,700	17,700
-	-	200	200	Mileage	200	200	200
1,447	531	4,000	4,000	Vehicle Maintenance	4,000	4,000	4,000
10,695	3,638	15,000	15,000	Conferences & Workshops	18,000	18,000	18,000
9,558	9,565	50,000	50,000	Marketing/Promotions	50,000	50,000	50,000
-	-	100	100	Book Binding	100	100	100
199,588	78,379	250,000	250,000	Public Utilities	275,000	275,000	275,000
28,188	10,456	57,500	57,500	Building Maintenance	20,000	20,000	20,000
107,501	104,496	107,112	107,112	Cap Imprvmt Refunding Bonds, Series 2021C	107,224	107,224	107,224
50,600	26,300	52,600	52,600	Insurance and Bonds	54,700	54,700	54,700
285,400	146,950	293,900	293,900	Administrative Expense	302,700	302,700	302,700

(Continued)

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>LIBRARY</b> <b>SPECIAL REVENUE FUND</b> <b>EXPENDITURES (Continued):</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Capital Outlay:</b>			
\$ 27,570	\$ 13,177	\$ 3,077,738	\$ 521,000	Improvements	\$ 95,000	\$ 95,000	\$ 95,000
56,476	-	-	-	Vehicles	-	-	-
2,540	902	105,500	105,500	Equipment	83,000	83,000	83,000
326,492	131,581	352,000	352,000	Books	352,000	352,000	352,000
-	-	-	-	Emergency Connectivity Grant	-	-	-
<u>195,575</u>	<u>4,038</u>	<u>38,205</u>	<u>38,205</u>	ARPA Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,179,663</u>	<u>\$ 2,532,233</u>	<u>\$ 8,934,121</u>	<u>\$ 6,377,383</u>	<b>Total Expenditures</b>	<u>\$ 6,794,028</u>	<u>\$ 6,794,028</u>	<u>\$ 6,115,112</u>

## **RECREATION**

The Recreation Special Revenue Fund is a dedicated financial resource that ensures the sustainability and growth of Warren’s recreational infrastructure. Funded through property taxes, grants, and user fees, this account exclusively supports the operation of the Warren Community Center, City parks, playgrounds, and related facilities—guaranteeing that every dollar is invested in enhancing recreational opportunities for residents.

Warren proudly maintains 30 parks spanning 370 acres, serving as vital community assets—especially in light of school closures over the past 25 years. While acreage expansion remains a priority, the department is equally focused on modernizing amenities, including play structures, restrooms, pavilions, and athletic facilities. All renovated facilities meet ADA standards, and new ADA-compliant play structures will be installed at Altermatt, Jaycee, Rentz, and Halmich Parks in 2026.

The department is transforming select parks into destination attractions. Veteran’s Memorial and Steinhauser Parks currently feature nine-hole disc golf courses. In 2026, Eckstein Park will host Michigan’s largest skate park—a 40,000-square-foot facility complemented by a 15,000-square-foot BMX track. Wiegand Park will introduce a new splash pad, and Shaw Park will undergo renovations funded by grants, including the addition of a cricket field.

The approval of a dedicated one-mill tax for parks and recreation marks a significant milestone for Warren, providing stable funding to expand programs, improve facilities, and strengthen staffing. The department offers year-round recreational programming, including baseball, basketball, volleyball, swimming, ice skating, arts and crafts, music, theater, dance, and special events—all of which continue to receive enthusiastic community participation.

Indoor recreation is supported by the Fitzgerald Senior Recreation Center, Owen Jax Recreation Center, City Square, and the Warren Community Center. Fitzgerald and Owen Jax centers provide senior programs and activities throughout the year, both the Warren Community Center and Owen Jax are available for rentals.

The Warren Community Center serves as a hub for recreation and community engagement, housing the Parks & Recreation Department, Miller Branch Library, and Warren Communications Department. Amenities include a Family Leisure Pool with a 150-foot slide, a 500-gallon dumping bucket, zero-entry access, and a lazy river; an Activity Pool for lap swimming and water aerobics; a newly renovated 5,000-square-foot fitness center; three gymnasiums; and a senior wing. With over 4,700 active memberships and nearly 260,000 annual visitors, the center remains a cornerstone of community life. Planned upgrades include aquatic play structure replacements and water park enhancements.

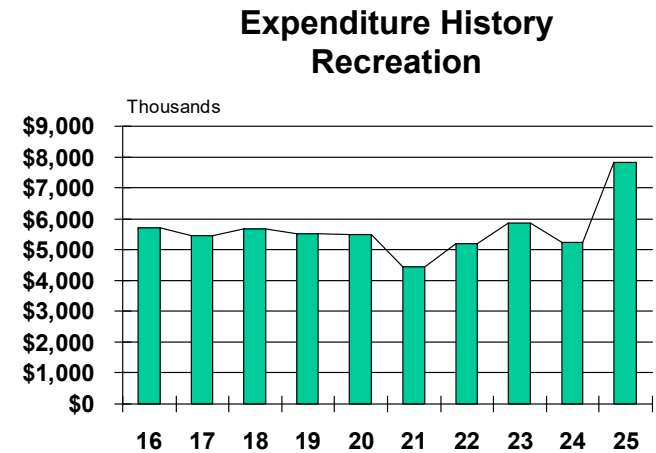
Programs are primarily staffed by part-time employees under full-time supervision, with seasonal adjustments for summer park maintenance and winter ice rink operations. To meet growing transportation needs among Warren’s senior population, the department provides reliable transit services funded through the Michigan Department of Transportation, SMART grants, and the Recreation Special Revenue Fund.

## RECREATION

### Fiscal 2027 Performance Objectives

1. To increase participation at all Special Events and attain corporate co-sponsorship of all Special Events.
2. To increase senior citizen and handicap transportation service to our community.
3. To continue to develop all City parks and enhance the physical appearance of the parks to increase family usage.
4. To continue to develop teen programs and family activities at all facilities.
5. To continue to promote membership growth and total usage of the Warren Community Center.
6. To expand our outdoor recreation program offerings including recreating the Summer Day Camp program.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Pavilion rentals	400	650	600	650
Bus transportation	6,458	6,500	8,000	8,500
Special event youth participation	1,500	2,000	2,000	2,250
Senior special events	500	500	500	600
Adult & youth sports participants	5,000	5,500	5,500	6,000
Senior programs	500	500	500	500
Senior sports programs	500	600	600	600
WCC pool attendance	57,758	55,000	58,500	60,000
Swim lesson registration	790	750	800	815
Yearly pass registration	1,500	1,750	1,750	3,000



SPECIAL REVENUE FUND PERSONNEL

	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
<u>PARKS AND RECREATION</u>								
Parks and Recreation Director	1	\$ 129,828	1	\$ 133,723	1	\$ 137,735	1	\$ 137,735
Events & Facility Supervisor	-	-	1 (c)	87,606	1 (c)	87,606	1 (c)	87,606
Event & Facility Administrator	1	64,272	- (c)	-	- (c)	-	- (c)	-
Program Supervisor	1	85,054	1	87,606	1	90,234	1	90,234
Aquatics Supervisor	1	85,054	1	87,606	1	90,234	1	90,234
Sports Supervisor	1	70,000	1	72,100	1	74,263	1	74,263
Administrative Clerk	1	62,796	1	64,680	1	66,620	1	66,620
Recreation & Program Coordinator	-	-	1 (b)	49,584	-	-	-	-
Seasonal Employees		1,085,000		1,200,000		1,200,000		1,200,000
Seasonal Employees - Transportation		140,000		160,000		160,000		160,000
<u>MAINTENANCE</u>								
Parks and Recreation Maintenance Specialist	2	\$ 63,212	3 (b)	\$ 65,104	3 (b)	\$ 65,104	3 (b)	\$ 65,104
Parks and Recreation Maintenance Technician	2	64,272	2	66,200	2	68,186	2	68,186
Overtime - Supervision		30,000		30,000		30,000		30,000
Overtime - Maintenance		40,000		40,000		40,000		40,000
Total Personnel	<u>10</u>		<u>12</u>		<u>11</u>		<u>11</u>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New Position(s).

(c) Reclassification of one (1) Event & Facility Administrator to one (1) Events & Facility Supervisor.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>RECREATION SPECIAL REVENUE FUND REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 3,955,768	\$ 2,048,675	\$ 4,096,931	\$ 4,096,931	Property Tax Revenue	\$ 4,285,717	\$ 4,285,717	\$ 4,285,717
37,049	15,900	31,797	31,797	Industrial Facilities Tax	31,718	31,718	31,718
627,836	216,795	575,000	575,000	Reimbursement for Personal Property Loss	615,000	615,000	615,000
132,207	20,707	74,285	74,285	MDOT Grant	75,546	75,546	75,546
241,590	119,080	307,317	191,612	S.M.A.R.T. Community Credit Grant	204,478	204,478	204,478
-	-	1,000,000	1,000,000	SOM LEO Park Improvement	-	-	-
906,312	-	677,511	677,511	Other Federal Grants-ARPA/Community Forestry	-	-	-
273,064	113,321	175,000	175,000	Recreation Fees	200,000	200,000	200,000
593,212	398,188	925,000	925,000	Warren Community Center Fees	825,000	825,000	825,000
6,365	850	5,000	5,000	Downtown Ice Rink Fees	15,000	15,000	15,000
-	-	20,000	20,000	Senior Transportation	-	-	-
12,648	1,120	110,000	110,000	Special and Sponsored Events	45,000	45,000	45,000
105,462	39,649	93,000	93,000	Interest on Investments	97,025	97,025	97,025
107,034	89,786	68,136	68,136	Tower/Lease Proceeds	104,136	104,136	104,136
88,465	10,000	10,000	10,000	Insurance Proceeds/Restricted Donation	-	-	-
-	613,450	1,500,000	886,550	Community Enhancement/Placemaking Grant	-	-	-
8,824	3,909	7,850	7,850	Miscellaneous: Sale of Property/Equipment	7,500	7,500	7,500
-	-	1,663,500	-	Transfer from General Fund	-	-	-
-	-	967,348	888,997	Fund Balance Appropriated	912,953	210,758	210,758
<b>\$ 7,095,836</b>	<b>\$ 3,691,430</b>	<b>\$ 12,307,675</b>	<b>\$ 9,836,669</b>	<b>Total Revenues</b>	<b>\$ 7,419,073</b>	<b>\$ 6,716,878</b>	<b>\$ 6,716,878</b>
				<b>EXPENDITURES:</b>			
\$ 2,255,263	\$ 1,299,987	\$ 2,108,595	\$ 2,108,595	Personnel Services	\$ 2,354,230	\$ 2,304,264	\$ 2,304,264
979,717	507,631	1,055,599	1,055,599	Employee Benefits	1,202,441	1,162,627	1,162,627
167,457	67,314	239,000	239,000	Supplies	251,700	251,700	251,700
2,316,982	1,268,445	3,003,882	2,809,826	Other Services and Charges	2,797,287	2,797,287	2,797,287
2,405,003	968,027	5,186,558	3,523,058	Capital Outlay	813,415	201,000	201,000
<b>\$ 8,124,421</b>	<b>\$ 4,111,404</b>	<b>\$ 11,593,634</b>	<b>\$ 9,736,078</b>	<b>Total Expenditures</b>	<b>\$ 7,419,073</b>	<b>\$ 6,716,878</b>	<b>\$ 6,716,878</b>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	1,603,063	1,603,063	1,603,063
				<b>RESERVE FOR:</b>			
(160,969)	(160,969)	(160,969)	(160,969)	<b>COMPENSATED ABSENCES</b>	(160,969)	(160,969)	(160,969)
				<b>LESS: FUND BALANCE APPROPRIATED</b>	(912,953)	(210,758)	(210,758)
<b>\$ 1,695,401</b>	<b>\$ 1,275,427</b>	<b>\$ 1,442,094</b>	<b>\$ 906,995</b>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<b>\$ 529,141</b>	<b>\$ 1,231,336</b>	<b>\$ 1,231,336</b>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>RECREATION</b>			
				<b>SPECIAL REVENUE FUND</b>			
				<b>EXPENDITURES:</b>			
				<b>Personnel Services:</b>			
\$ 124,337	\$ 53,394	\$ 130,828	\$ 130,828	Appointed Official	\$ 134,753	\$ 134,753	\$ 134,753
314,681	169,328	419,257	419,257	Permanent Employees - Supervision	452,642	402,676	402,676
239,831	113,952	260,510	260,510	Permanent Employees - Maintenance	333,835	333,835	333,835
1,397,826	851,370	1,085,000	1,085,000	Temporary - Recreation & Maintenance	1,200,000	1,200,000	1,200,000
12,323	7,958	30,000	30,000	Overtime - Supervision	30,000	30,000	30,000
13,308	15,577	40,000	40,000	Overtime - Maintenance	40,000	40,000	40,000
-	-	3,000	3,000	Shift Premium	3,000	3,000	3,000
				<b>Employee Benefits:</b>			
4,490	6,517	3,500	3,500	Education Allowance	8,000	7,000	7,000
151,020	89,007	155,181	155,181	Social Security	172,739	168,634	168,634
267,058	146,001	321,318	321,318	Employee Insurance	461,922	436,879	436,879
252,247	126,291	256,257	256,257	Retiree Health Insurance	244,858	243,784	243,784
18,956	5,057	31,132	31,132	Bonus/Sick Redemption	33,019	30,730	30,730
12,391	5,921	16,172	16,172	Longevity	12,848	12,848	12,848
253,816	116,383	254,018	254,018	Retirement Fund	248,131	242,228	242,228
3,600	3,667	4,000	4,000	Clothing Allowance	4,800	4,400	4,400
				<b>Supplies:</b>			
11,580	2,896	10,000	10,000	Office Supplies	22,700	22,700	22,700
5,259	2,701	10,000	10,000	Operating Supplies	10,000	10,000	10,000
53,291	23,224	100,000	100,000	Playground & Athletic Supplies	100,000	100,000	100,000
95,409	38,493	115,000	115,000	Repair & Maintenance Supplies	115,000	115,000	115,000
				<b>Other Services and Charges:</b>			
848,195	463,813	1,123,351	1,045,000	Contractual Services	1,045,000	1,045,000	1,045,000
20,284	18,036	25,000	25,000	Postage	40,000	40,000	40,000
-	2,191	2,500	2,500	Unemployment Costs	5,500	5,500	5,500
81,626	33,145	115,000	115,000	Building Maintenance	115,000	115,000	115,000
14,200	6,906	25,000	25,000	Tree Maintenance	25,000	25,000	25,000
23,273	10,944	41,500	41,500	Telephone & Radio	44,200	44,200	44,200
42,851	15,622	55,000	55,000	Vehicle Maintenance	50,000	50,000	50,000
4,032	-	7,000	7,000	Conferences & Workshops	7,000	7,000	7,000
40,534	21,857	90,000	90,000	Marketing/Promotions - Program Advertise	90,000	90,000	90,000
175,400	91,200	182,400	182,400	Insurance and Bonds	189,600	189,600	189,600
466,340	203,002	525,000	525,000	Public Utilities	525,000	525,000	525,000

(Continued)

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>RECREATION SPECIAL REVENUE FUND EXPENDITURES (Continued):</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Other Services and Charges:</b>			
\$ 1,800	\$ -	\$ 55,000	\$ 55,000	Horticulture Consultant	\$ -	\$ -	\$ -
4,300	-	10,000	10,000	Rentals & Janitorial Service	10,000	10,000	10,000
57,214	49,956	70,000	70,000	Special Events	84,000	84,000	84,000
15,180	2,362	40,000	40,000	Sponsored Events	40,000	40,000	40,000
9,544	320	20,000	20,000	Downtown Ice Rink Expense	20,000	20,000	20,000
250,836	243,824	249,926	249,926	Cap Imprvmt Refunding Bonds, Series 2021C	250,187	250,187	250,187
148,000	76,200	152,400	152,400	Administrative Expense	156,900	156,900	156,900
				<b>Capital Outlay:</b>			
754,183	117,767	2,552,497	888,997	Capital Improvements	694,415	131,000	131,000
76,064	-	-	-	Equipment - Vehicle	49,000	-	-
54,994	5,000	60,000	60,000	Equipment - Recreation	70,000	70,000	70,000
-	-	10,000	10,000	Restricted Donations - Wellness Program	-	-	-
613,450	804,592	886,550	886,550	Community Enhancement Grant	-	-	-
-	-	195,000	195,000	Federal Urban & Community Forestry Grant	-	-	-
-	3,361	1,000,000	1,000,000	SOM LEO Park Improvements	-	-	-
906,312	37,307	482,511	482,511	ARPA Expenditures	-	-	-
<b>\$ 7,840,034</b>	<b>\$ 3,985,142</b>	<b>\$ 11,220,808</b>	<b>\$ 9,478,957</b>	<b>Total Expenditures</b>	<b>\$ 7,139,049</b>	<b>\$ 6,436,854</b>	<b>\$ 6,436,854</b>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>RECREATION SPECIAL REVENUE FUND TRANSPORTATION EXPENDITURES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 152,957	\$ 88,408	\$ 140,000	\$ 140,000	Seasonal Employees	\$ 160,000	\$ 160,000	\$ 160,000
				<b>Employee Benefits:</b>			
11,701	6,763	10,710	10,710	Social Security	12,240	12,240	12,240
4,438	2,024	3,311	3,311	Employee Insurance	3,884	3,884	3,884
				<b>Supplies:</b>			
-	-	2,000	2,000	Office Supplies	2,000	2,000	2,000
1,918	-	2,000	2,000	Operating Supplies	2,000	2,000	2,000
				<b>Other Services and Charges:</b>			
2,558	818	15,000	15,000	Contractual Services	15,000	15,000	15,000
-	-	200	200	Postage	200	200	200
12,306	2,285	15,000	15,000	Building Maintenance	15,000	15,000	15,000
-	-	1,000	1,000	Telephone	1,000	1,000	1,000
23,282	11,188	25,000	25,000	Vehicle Maintenance	25,000	25,000	25,000
11,269	3,826	18,000	18,000	Public Utilities	18,000	18,000	18,000
21,100	10,950	21,900	21,900	Insurance and Bonds	22,700	22,700	22,700
42,858	-	115,705	-	MDOT/SMART Community Credits	-	-	-
-	-	3,000	3,000	Bus Rental	3,000	3,000	3,000
<u>\$ 284,387</u>	<u>\$ 126,262</u>	<u>\$ 372,826</u>	<u>\$ 257,121</u>	<b>Total Expenditures</b>	<u>\$ 280,024</u>	<u>\$ 280,024</u>	<u>\$ 280,024</u>

## **COMMUNICATIONS**

The Communications Special Revenue Fund was established to account for fees received under provisions of the cable television franchise agreements. The Warren Communications Department operates from franchise fees received from Comcast, Wide Open West and AT&T. Historically, Comcast has generated the largest and most significant revenue through its subscribers.

This Special Revenue Fund ensures that a thorough cable television based infrastructure is maintained throughout the franchise's life in order to serve the City of Warren's public and government. The revenues received in this fund can only be used for communication purposes.

The department currently operates with a director, five full-time and twelve part-time team members. Our part-time staff includes our Web Specialist, and eleven staff members that do not work set schedules but are given hours as needed to complete specific assignments.

The Communications Department produces two channels of access cable television programming, available on Comcast (channels 5 and 12), WOW (channels 10 and 18), and AT&T (channel 99). Additional responsibilities and support encompass, but are not limited to, the following:

- Manage all press releases and press inquiries for the City
- Daily updates and maintenance to the City's cityofwarren.org external website
- Manage City's Social Media platforms
  - Includes City of Warren, Warren Parks & Recreation, Warren Community Center, TV Warren, MI Warren, and City of Warren Fire Department
  - Assist City of Warren Police Department when needed
- Provide graphic design for City flyers, pamphlets, logos, posters, etc.
- Create & design City Calendar
- Create training videos for Warren Fire Department, Warren Police Department and Warren Planning Commission
- Create informational videos for City departments, including but not limited to Water, Waste Water, Police, Parks & Recreation, DPW, and Sanitation
- Manage Warren CAN - City Alert System
- Oversee & manage Warren Community Center Auditorium, including renting of the facility and audio/visual support for all programs in the auditorium
- Produce programming for and maintain TV Warren's Government and Community Cable Stations as well as online on-demand programming through Vimeo
- Provide livestream for City Council Meetings, Planning Commission Meetings, ZBA Meetings and ADA request.
- Oversee and manage Cable TV Emergency Alert System
- Create all Cable bulletin board notices
- Provide photography at City events

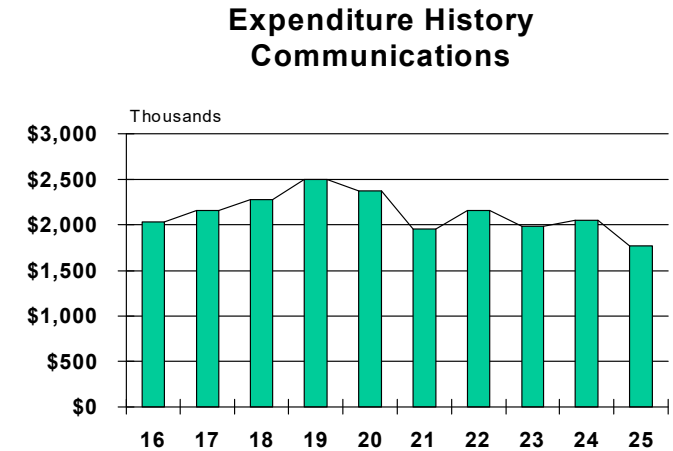
We continually replace antiquated equipment and are currently making necessary improvements to our auditorium. These upgrades will enhance audio and video quality for our meetings, improve workflow and include ADA accessibility enhancements to ensure all residents can fully participate and stay informed.

# COMMUNICATIONS

## Fiscal 2027 Performance Objectives

1. To increase residents' access to more meetings through video streaming.
2. To enhance our branding/promotions tier of the Communications Department.
3. To bring back our stellar internship program.
4. To continue to support City departments/stakeholders with their communication needs.
5. To help develop and execute campaigns that enhance City services.
6. To enhance public safety by collaborating with the Police & Fire Departments to communicate safety measures, emergency alerts, and public health information to residents.
7. Promote City's green initiatives and sustainable practices via infomercials, social media campaigns and new programming.
8. To work with the Police & Fire Departments to effectively manage communications during crises.
9. To expand emergency communications to residents via the CAN alert system.
10. To improve emergency messaging reach to City employees.
11. To educate City departments on ADA document and website guidelines.
12. To create new cable programming that connects local government with Warren citizens.
13. To enhance public relations by building and maintaining a positive public image through media relations and community engagement.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Meeting coverage (City Council, Zoning Board, Planning Commission)	80	70	70	80
Newsbeat magazine (Production)	4	-	0	4
Annual calendar	1	1	1	1
Original programs (sporting events, concerts, talk shows, etc.)	286	270	262	300
Auditorium support (plays, rentals, recitals, meetings, etc.)*	107	105	105	60
Bulletin board postings (garage sales, non-profit ads, City information, etc.)	50	120	100	50
Snow and storm alerts (emergency information crawl on channels)	3	4	4	4
Website postings and updates (community events, department services)	5,500	5,500	5,500	5,800
Internship program (number of interns)	0	4	3	3
Public service announcements	30	25	20	35
Truck Productions	23	22	23	23



(\* Note: Auditorium will be under construction for half of the upcoming fiscal year.)

SPECIAL REVENUE FUND PERSONNEL

<u>COMMUNICATIONS</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Communications Director	1	\$ 102,091	1	\$ 105,154	1	\$ 105,154	1	\$ 105,154
Communications Specialist	1	83,300	1	85,799	1	85,799	1	85,799
Media Specialist 1	1	75,005	1	77,255	1	77,255	1	77,255
Broadcast Engineer	1	71,670	1	73,820	1	73,820	1	73,820
Videographer/Editor	1	66,065	1	68,047	1	68,047	1	68,047
Administrative Clerk	1	62,796	1	64,680	1	64,680	1	64,680
Part-time Employees		150,000		150,000		150,000		150,000
Overtime	—	7,613	—	7,613	—	7,613	—	7,613
Total Personnel	<u>6</u>		<u>6</u>		<u>6</u>		<u>6</u>	

(a) Wage rates are based on Local 412 Unit 35 Local 412 Unit 59 and Local 227 contracts that expire 6/30/29.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>COMMUNICATIONS SPECIAL REVENUE FUND REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,256,313	\$ 543,586	\$ 1,199,887	\$ 1,665,000	Cable TV Franchise Fees	\$ 1,023,759	\$ 1,023,759	\$ 1,023,759
70,746	23,263	77,250	77,250	Interest on Investments	65,086	65,086	65,086
19,805	11,050	25,000	12,000	Lease Proceeds	25,000	25,000	25,000
212	-	200	200	Miscellaneous	200	200	200
-	-	358,126	358,126	Fund Balance Appropriated	957,756	600,347	600,347
<u>\$ 1,347,076</u>	<u>\$ 577,899</u>	<u>\$ 1,660,463</u>	<u>\$ 2,112,576</u>	<b>Total Revenues</b>	<u>\$ 2,071,801</u>	<u>\$ 1,714,392</u>	<u>\$ 1,714,392</u>
<b>EXPENDITURES:</b>							
\$ 562,289	\$ 294,881	\$ 615,933	\$ 622,092	Personnel Services	\$ 636,026	\$ 636,026	\$ 636,026
335,814	176,795	457,794	456,932	Employee Benefits	475,591	475,591	475,591
28,865	11,120	36,965	36,965	Supplies	34,500	34,500	34,500
688,373	478,913	864,752	864,752	Other Services and Charges	880,684	523,275	518,275
151,244	51,834	131,835	131,835	Capital Outlay	45,000	45,000	-
<u>\$ 1,766,585</u>	<u>\$ 1,013,543</u>	<u>\$ 2,107,279</u>	<u>\$ 2,112,576</u>	<b>Total Expenditures</b>	<u>\$ 2,071,801</u>	<u>\$ 1,714,392</u>	<u>\$ 1,664,392</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>							
\$ (419,509)	\$ (435,644)	\$ (446,816)	\$ -		\$ -	\$ -	\$ 50,000
<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>							
2,070,229	1,650,720	1,650,720	1,650,720		845,778	845,778	845,778
<b>RESERVE FOR: COMPENSATED ABSENCES</b>							
(111,046)	(111,046)	(111,046)	(111,046)		(111,046)	(111,046)	(111,046)
<b>LESS: FUND BALANCE APPROPRIATED</b>							
-	-	(358,126)	(358,126)		(957,756)	(600,347)	(600,347)
<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>							
<u>\$ 1,539,674</u>	<u>\$ 1,104,030</u>	<u>\$ 734,732</u>	<u>\$ 1,181,548</u>		<u>\$ (223,024)</u>	<u>\$ 134,385</u>	<u>\$ 184,385</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>COMMUNICATIONS SPECIAL REVENUE FUND EXPENDITURES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 440,031	\$ 224,293	\$ 458,320	\$ 464,479	Permanent Employees	\$ 478,413	\$ 478,413	\$ 478,413
115,173	66,654	150,000	150,000	Part-time Employees	150,000	150,000	150,000
7,085	3,934	7,613	7,613	Overtime	7,613	7,613	7,613
				<b>Employee Benefits:</b>			
3,000	6,500	6,500	4,000	Education Allowance	7,000	7,000	7,000
43,954	23,491	49,707	50,202	Social Security	51,654	51,654	51,654
93,165	50,280	198,929	198,994	Employee Insurance	215,044	215,044	215,044
73,711	37,008	74,237	74,362	Retiree Health Insurance	70,322	70,322	70,322
6,857	1,271	17,755	17,968	Bonus/Sick Redemption	18,507	18,507	18,507
9,369	7,108	9,594	9,686	Longevity	11,171	11,171	11,171
2,750	2,400	2,400	2,400	Clothing Allowance	2,400	2,400	2,400
103,008	48,737	98,672	99,320	Retirement Fund	99,493	99,493	99,493
				<b>Supplies:</b>			
1,334	425	3,500	3,500	Office	3,500	3,500	3,500
27,296	10,695	32,465	32,465	Operating	30,000	30,000	30,000
235	-	1,000	1,000	Tapes/DVD's	1,000	1,000	1,000
				<b>Other Services and Charges:</b>			
43,507	21,967	61,000	61,000	Contractual Services	74,500	74,500	74,500
13,581	14,147	30,000	30,000	Postage	30,000	30,000	30,000
-	-	1,500	1,500	Unemployment	250	250	250
2,907	1,698	7,500	7,500	Telephone	7,500	7,500	7,500
2,492	1,362	4,000	4,000	Vehicle Maintenance	4,000	4,000	4,000
-	-	3,500	3,500	Conferences & Workshops	3,500	3,500	3,500
-	-	-	-	Community Promotion/Outreach Programs	-	-	-
50,600	26,300	52,600	52,600	Insurance and Bonds	54,700	54,700	54,700
90,810	35,803	120,000	120,000	Public Utilities	120,000	120,000	120,000
775	-	26,115	26,115	Memberships & Dues	17,465	17,465	17,465
484	-	5,000	5,000	Sets and Design	5,000	5,000	-
22,188	3,750	23,500	23,500	Web site	30,500	30,500	30,500
36,053	-	55,000	55,000	City Calendar	55,000	55,000	55,000
2,000	-	2,000	2,000	Music Library	2,000	2,000	2,000
-	-	-	-	City Newsletter	-	-	-
46,843	17,186	91,000	91,000	Software & Contractual Service	93,860	93,860	93,860
17,796	8,379	25,000	25,000	Auditorium Expense	25,000	25,000	25,000
358,337	348,321	357,037	357,037	Cap Imprvmt Refunding Bonds, 2021C	357,409	-	-
				<b>Capital Outlay:</b>			
151,244	51,834	131,835	131,835	Production/Cable TV Equipment	45,000	45,000	-
<b>\$ 1,766,585</b>	<b>\$ 1,013,543</b>	<b>\$ 2,107,279</b>	<b>\$ 2,112,576</b>	<b>Total Expenditures</b>	<b>\$ 2,071,801</b>	<b>\$ 1,714,392</b>	<b>\$ 1,664,392</b>

## **SANITATION DIVISION**

The Sanitation Special Revenue Fund accounts for specific property taxes that are used to operate the Sanitation Division.

The Sanitation Division is responsible for picking up refuse, recyclables, compost, metal, appliances and concrete at the curb in a prompt, reliable, and efficient manner from approximately 56,000 homes per week, which equates to over seven million individual pick up stops annually. In addition, the division provides a curbside recycle program for 10 schools, 16 churches and 26 miscellaneous buildings including all City libraries, fire stations, senior centers and many other City buildings. We average over 200 move ins, move outs, and evictions over the last ten years.

In conjunction with other departments, we participate in all blight sweep clean ups and other special projects including landlord/renters move outs and tenant evictions ordered from the 37<sup>th</sup> District Court. We have one Hazardous Waste Drop Off Day per year that generated over 25,000 pounds of hazardous waste last year.

The Sanitation Division is also responsible for operating and maintaining the recycling center, which provides additional recycling options to the community. The recycling center now recycles all electronics including computers, Styrofoam, cell phones, cardboard, non-ferrous metals, metal, concrete, newspaper, plastic, motor oil, antifreeze, car batteries and household batteries.

The Division is also responsible for the general maintenance of the building, offices, and grounds of the Sanitation complex. Our regular inspections of the transfer station to insure it is kept in good repair and operating condition have expanded in scope to include overseeing major renovations and coordinating downtimes to insure no breaks in service to residents.

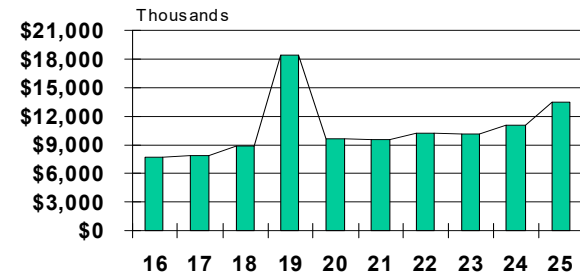
## SANITATION DIVISION

### Fiscal 2027 Performance Objectives

1. To continue to provide the best sanitation service in the County and quickly respond to requests of residents.
2. Promote waste reduction by increasing awareness of the recycling and compost programs.
3. To correlate a Fine System for habitual violations of ordinances.
4. To increase the number of schools and churches involved in the recycling program.
5. To increase participation in hazardous waste drop off by adding a day in the spring.
6. To increase the revenues from when Sanitation provides a roll-off container for landlords and court ordered evictions (for a fee) as tenants move in/out of rental properties.
7. To continue replenishing our aging fleet of one-man trucks for refuse, compost and recycling.
8. To increase the use of smart waste technology, thus making the Sanitation Division more efficient and cost effective.
9. To repair and utilize the transfer station in the best possible manner for the benefit of the City and its residents.
10. To explore local business partnerships for innovative recycling and waste reduction programs

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Collection points (per week)	56,000	56,000	56,000	56,000
Refuse collection at curb (tons)	53,000	56,000	55,000	56,000
Citizen complaints received	1,000	750	750	750
Number of refuse collection routes	12	12	12	12
Curbside recycling collected (tons)	6,000	6,500	6,200	6,500
Number of recycle routes	12	12	12	12
Curbside compost collected (tons)	10,635	15,000	12,000	15,000
Number of compost routes	12	12	12	12
Recycling center drop offs (tons)	4,000	4,500	4,200	4,500
Car batteries dropped off	483	500	500	500
Non-ferrous metal dropped off (tons)	3	4	4	4
Cardboard dropped off (tons)	13.25	40	15	15
Metals (tons)	165	130	175	175
Newspapers (tons)	2.1	20	3	3
Computers/electronics (tons)	6	30	8	8
Plastic (tons)	7	40	8	8
Styrofoam (44 gallon bags)	500	500	500	500
Concrete dropped off (tons)	45	50	50	50
Motor oil dropped off (gallons)	7,472	7,500	7,500	7,500
Antifreeze dropped off (gallons)	981	1,000	1,000	1,000

**Expenditure History  
Sanitation**



SPECIAL REVENUE FUND PERSONNEL

<u>SANITATION</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Sanitation Superintendent	1	\$ 119,306	1	\$ 122,885	1	\$ 122,885	1	\$ 122,885
Assistant Superintendent	1	95,869	1	98,745	1	98,745	1	98,745
Sanitation Associate Manager	1	91,379	1	94,120	1	94,120	1	94,120
Administrative Clerical Technician	1	67,399	1	69,421	1	69,421	1	69,421
Administrative Clerk	-	-	1 (c)	64,680	-	-	1 (c)	64,680
Office Assistant	1	45,211	- (c)	-	1	46,567	- (c)	-
Custodian	1	46,134	1	47,528	1	47,528	1	47,528
<u>Rubbish Pick-up:</u>								
Foreman	3	88,213	3	90,854	3	90,854	3	90,854
Sanitation Operator Technician	1	73,715	1	75,920	1	75,920	1	75,920
Sanitation Worker	28	63,211	28	65,104	28	65,104	28	65,104
Temporary Employees - Rubbish Collection		220,000		220,000		220,000		220,000
<u>Overtime:</u>								
Rubbish Pick-up		500,000		575,000		575,000		575,000
Clerical		13,000		15,000		15,000		15,000
<b>Total Personnel</b>	<b><u>38</u></b>		<b><u>38</u></b>		<b><u>38</u></b>		<b><u>38</u></b>	

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(c) Reclassification of one Office Assistant to one Administrative Clerk.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SANITATION SPECIAL REVENUE FUND REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 11,865,161	\$ 6,148,713	\$ 12,296,176	\$ 12,296,176	Property Tax Revenue	\$ 12,862,843	\$ 12,862,843	\$ 12,862,843
111,187	47,718	95,434	95,434	Industrial Facilities Tax	95,202	95,202	95,202
1,884,120	650,622	850,000	850,000	Reimbursement for Personal Property Loss	850,000	850,000	850,000
437,637	203,637	450,000	450,000	Interest on Investments	410,000	410,000	410,000
-	-	52,305	52,305	Lease Proceeds	-	-	-
38,316	13,021	80,000	80,000	Miscellaneous Revenue	80,000	80,000	80,000
-	-	-	-	Transfer Station Royalties	-	-	-
52,934	27,720	35,000	35,000	Recycling Revenue	35,000	35,000	35,000
-	-	-	-	Sale of Equipment	-	-	-
-	-	2,032,151	2,032,151	Fund Balance Appropriated	1,033,375	1,011,104	1,032,719
<u>\$ 14,389,355</u>	<u>\$ 7,091,431</u>	<u>\$ 15,891,066</u>	<u>\$ 15,891,066</u>	<b>Total Revenues</b>	<u>\$ 15,366,420</u>	<u>\$ 15,344,149</u>	<u>\$ 15,365,764</u>
				<b>EXPENDITURES:</b>			
\$ 2,989,924	\$ 1,454,090	\$ 3,439,993	\$ 3,439,993	Personnel Services	\$ 3,504,326	\$ 3,486,074	\$ 3,504,326
2,572,204	1,242,678	2,878,899	2,878,899	Employee Benefits	2,903,055	2,899,036	2,902,399
412,712	175,724	660,000	660,000	Supplies	680,000	680,000	680,000
5,780,005	3,554,232	6,959,859	6,959,859	Other Services and Charges	5,836,039	5,836,039	5,836,039
1,778,692	1,688,911	1,952,315	1,952,315	Capital Outlay	2,443,000	2,443,000	2,443,000
<u>\$ 13,533,537</u>	<u>\$ 8,115,635</u>	<u>\$ 15,891,066</u>	<u>\$ 15,891,066</u>	<b>Total Expenditures</b>	<u>\$ 15,366,420</u>	<u>\$ 15,344,149</u>	<u>\$ 15,365,764</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	8,776,209	8,776,209	8,776,209
				<b>RESERVE FOR: COMPENSATED ABSENCES</b>	(345,717)	(345,717)	(345,717)
				<b>LESS: FUND BALANCE APPROPRIATED</b>	<u>(1,033,375)</u>	<u>(1,011,104)</u>	<u>(1,032,719)</u>
<u>\$ 10,462,643</u>	<u>\$ 9,438,439</u>	<u>\$ 8,430,492</u>	<u>\$ 8,430,492</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 7,397,117</u>	<u>\$ 7,419,388</u>	<u>\$ 7,397,773</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SANITATION SPECIAL REVENUE FUND EXPENDITURES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 205,335	\$ 103,722	\$ 311,913	\$ 311,913	Supervisory	\$ 318,181	\$ 318,181	\$ 318,181
1,953,669	904,988	2,205,501	2,205,501	Permanent Employees - Rubbish Collection	2,241,011	2,241,011	2,241,011
147,797	75,645	114,579	114,579	Permanent Employees - Clerical	135,134	116,882	135,134
104,278	46,758	220,000	220,000	Temporary Employees - Rubbish Collection	220,000	220,000	220,000
564,262	315,100	575,000	575,000	Overtime - Rubbish Collection	575,000	575,000	575,000
14,583	7,877	13,000	13,000	Overtime - Clerical	15,000	15,000	15,000
				<b>Employee Benefits:</b>			
1,500	4,000	2,500	2,500	Education Allowance	23,000	23,000	23,000
229,559	112,498	270,888	270,888	Social Security	277,258	275,863	277,258
918,705	444,003	1,170,882	1,170,882	Employee Insurance	1,206,047	1,205,796	1,206,047
531,696	265,979	540,027	540,027	Retiree Health Insurance	511,205	510,840	511,205
13,687	12,379	41,641	41,641	Bonus/Sick Redemption	39,064	39,064	39,064
28,584	10,034	37,223	37,223	Longevity	38,017	38,017	38,017
834,873	379,785	799,538	799,538	Retirement Fund	792,264	790,256	791,608
13,600	14,000	16,200	16,200	Clothing Allowance	16,200	16,200	16,200
				<b>Supplies:</b>			
5,757	8,883	35,000	35,000	Office Supplies	40,000	40,000	40,000
12,781	5,469	65,000	65,000	Operating Supplies	40,000	40,000	40,000
394,174	161,372	560,000	560,000	Gasoline & Diesel Oil	600,000	600,000	600,000
				<b>Other Services and Charges:</b>			
1,208,449	1,208,448	1,208,449	1,208,449	Capital Equipment Lease Payment	-	-	-
-	-	3,000	3,000	Notifications	10,000	10,000	10,000
55,114	63,692	200,000	200,000	Contractual Services	191,750	191,750	191,750
				Contractual Services:			
2,006,557	878,662	2,500,000	2,500,000	Rubbish Hauling	2,505,000	2,505,000	2,505,000
809,304	337,736	1,000,000	1,000,000	Recycling & Compost Disposal	1,010,000	1,010,000	1,010,000
27,861	38,954	55,000	55,000	Hazardous Waste Collection	90,000	90,000	90,000
23,500	30,550	30,550	30,550	SMDA Closure Costs	30,550	30,550	30,550
94,000	122,200	122,200	122,200	SMDA Legal/Engineering Costs	122,200	122,200	122,200
-	-	4,000	4,000	Unemployment Costs	-	-	-
216	75	2,500	2,500	Postage	2,500	2,500	2,500
6,732	2,640	13,500	13,500	Telephone	13,000	13,000	13,000
841,406	521,280	1,044,060	1,044,060	Vehicle Maintenance	1,046,739	1,046,739	1,046,739
44,930	9,373	40,000	40,000	Public Utilities	55,000	55,000	55,000
173,400	90,150	180,300	180,300	Insurance and Bonds	187,500	187,500	187,500
11,536	4,822	65,000	65,000	Building & Grounds Maintenance	65,800	65,800	65,800

(Continued)

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>SANITATION</u></b> <b><u>SPECIAL REVENUE FUND</u></b> <b><u>EXPENDITURES (Continued):</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 477,000	\$ 245,650	\$ 491,300	\$ 491,300	Administrative Expense	\$ 506,000	\$ 506,000	\$ 506,000
				<b>Capital Outlay:</b>			
29,768	-	20,000	20,000	Office Equipment/Capital Improvements	237,000	237,000	237,000
1,588,764	1,564,348	1,600,000	1,600,000	Vehicles	1,796,000	1,796,000	1,796,000
160,160	124,563	332,315	332,315	Equipment	410,000	410,000	410,000
<u>\$ 13,533,537</u>	<u>\$ 8,115,635</u>	<u>\$ 15,891,066</u>	<u>\$ 15,891,066</u>	<b>Total Expenditures</b>	<u>\$ 15,366,420</u>	<u>\$ 15,344,149</u>	<u>\$ 15,365,764</u>

## **RENTAL ORDINANCE FUND**

The Rental Division is charged with the enforcement of the City's rental ordinances which were created to provide regulations and enforcements to protect the health, welfare and safety of occupants and owners of rental properties. In particular, the Rental Division administers the licensing and inspection of both residential, multi-family and apartment income producing properties on a biennial basis.

The Rental Division is currently monitoring over 8,200 licensed properties. In Fiscal 2025, the Rental Division performed over 6,100 inspections, re-inspections and investigations.

The Rental Program is funded by fees collected for license applications and inspections, which generated \$1,141,620 in revenue for Fiscal 2025. The rental Program for 2026 is projected to be over \$1,100,000.

The largest expense in the Rental Division is Personnel Services. The Rental Division staff currently includes a Rental Office Coordinator, five Rental Code Inspectors, one Administrative Clerk, and two Office Assistants. The program is additionally supported by two part-time rental inspectors and two temporary clerical employees.

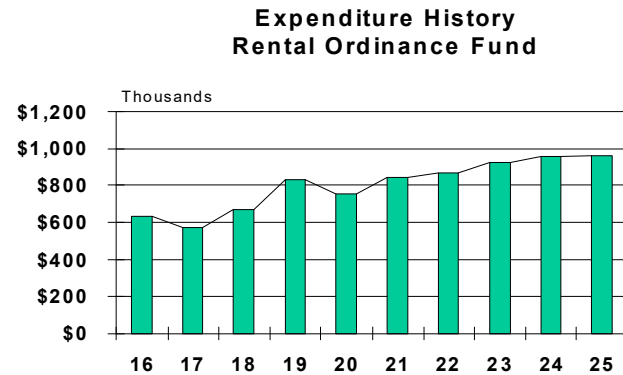
In 2006, City Council amended the Rental Ordinance to include the licensing and inspection of multi-family (apartment) rentals in the City. An apartment licensing program was implemented in fiscal year 2010. The apartment-licensing program generated \$21,565 in Fiscal 2025 and is projected to generate \$145,000 for Fiscal 2026.

# RENTAL

## Fiscal 2027 Performance Objectives

1. To register and inspect all rental properties/condominiums/air bnb's/apartment complexes and bring them into compliance with City codes.
2. Continue to work with Property Maintenance / Building Inspectors during sweeps to locate unregistered rental properties.
3. To continue to cross-train our staff/personnel to interact with other departments enabling them to better assist residents and investors.
4. To update the division's website to make it more user friendly for the landlords to obtain vital information such as accessing registration forms, inspection information and the division's policies and procedures.
5. To continue to take an aggressive approach toward marihuana grow houses and work with code enforcement and the Building Department to ensure the rental dwelling(s) are in compliance with the Medical Marihuana Ordinance.
6. To ensure all Group Homes registered with the City have current licenses with the State of Michigan.
7. To work with Animal Control to ensure all dogs in rental properties are licensed with the City of Warren.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Registration/licensing of rental properties	4,205	3,962	1,924	2,187
Rental inspections	6,176	5,892	6,800	6,767
Court violations issued	1,480	1,800	1,986	2,100
Apartment registrations	30	80	30	64



SPECIAL REVENUE FUND PERSONNEL

<u>RENTAL ORDINANCE</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended</u>		<u>Adopted</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Senior Office Coordinator	1	\$ 91,461	1	\$ 94,205	1	\$ 94,205	1	\$ 94,205
Rental Code Inspector	5	73,755	5	75,968	5	75,968	5	75,968
Administrative Clerk	1	62,796	2 (b)	64,680	1	64,680	1	64,680
Office Assistant	2	45,211	2	46,567	2	46,567	2	46,567
Temporary Employees - Inspections		200,000		200,000		200,000		200,000
Temporary/Co-op		45,000		80,000		80,000		80,000
Overtime - Clerical	—	10,000	—	20,000	—	20,000	—	20,000
Total Personnel	<u>9</u>		<u>10</u>		<u>9</u>		<u>9</u>	

(a) Wage rates are based on Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position.

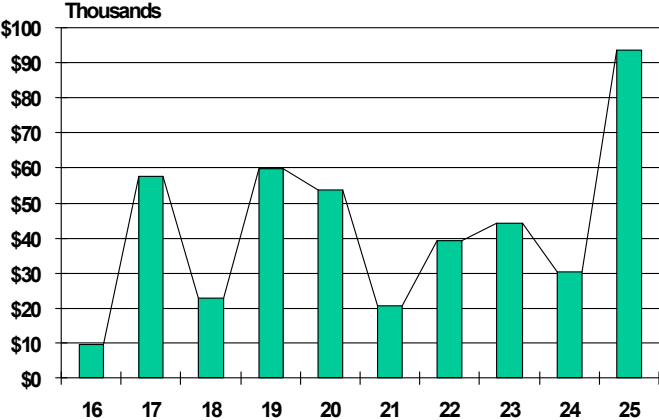
SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>RENTAL ORDINANCE FUND REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,120,055	\$ 615,090	\$ 1,100,000	\$ 1,100,000	Residential Inspection Fees	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
21,565	31,025	145,000	145,000	Apartment Inspection Fee	25,000	25,000	25,000
-	5,400	-	-	Miscellaneous	-	-	-
136,000	64,814	90,000	90,000	Interest on Investments	120,000	120,000	120,000
-	-	298,526	298,526	Fund Balance Appropriated	509,946	400,956	400,956
<u>\$ 1,277,620</u>	<u>\$ 716,329</u>	<u>\$ 1,633,526</u>	<u>\$ 1,633,526</u>	<b>Total Revenues</b>	<u>\$ 1,754,946</u>	<u>\$ 1,645,956</u>	<u>\$ 1,645,956</u>
				<b>EXPENDITURES:</b>			
				<b>Personnel Services:</b>			
\$ 391,946	\$ 195,644	\$ 423,973	\$ 618,178	Permanent Employees	\$ 696,370	\$ 631,192	\$ 631,192
3,329	2,941	10,000	10,000	Overtime	20,000	20,000	20,000
92,516	44,764	144,764	200,000	Temporary Employees - Inspection	200,000	200,000	200,000
38,344	35,529	76,610	45,000	Temporary/Co-op	80,000	80,000	80,000
				<b>Employee Benefits:</b>			
500	1,000	1,000	1,000	Education Allowance	2,500	2,500	2,500
41,123	22,100	52,582	69,566	Social Security	79,152	73,807	73,807
114,958	65,348	158,079	224,254	Employee Insurance	284,119	259,415	259,415
30,228	14,591	31,282	35,250	Retiree Health Insurance	35,604	34,206	34,206
9,503	8,389	19,423	19,423	Bonus/Sick Redemption	22,737	19,751	19,751
7,225	3,993	9,084	12,036	Longevity	8,918	7,624	7,624
2,000	1,600	1,600	3,600	Clothing Allowance	4,000	3,600	3,600
41,286	21,125	46,541	66,377	Retirement Fund	82,946	75,261	75,261
9,739	10,355	20,000	20,000	<b>Office Supplies</b>	20,000	20,000	20,000
				<b>Other Services and Charges:</b>			
12,939	6,786	14,000	14,000	Postage	14,000	14,000	14,000
480	270	7,800	7,800	Fees and Per Diem	7,800	7,800	7,800
3,109	10,461	33,700	33,700	Contractual Services	33,700	33,700	33,700
257	-	1,000	1,000	Telephone	1,600	1,600	1,600
5,296	2,371	25,000	25,000	Vehicle Maintenance	20,000	20,000	20,000
95,800	49,300	98,600	98,600	Administrative Expense	101,500	101,500	101,500
				<b>Capital Outlay:</b>			
57,758	-	128,742	128,742	Equipment - Office/Vehicles	40,000	40,000	40,000
<u>\$ 958,336</u>	<u>\$ 496,567</u>	<u>\$ 1,303,780</u>	<u>\$ 1,633,526</u>	<b>Total Expenditures</b>	<u>\$ 1,754,946</u>	<u>\$ 1,645,956</u>	<u>\$ 1,645,956</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	3,225,862	3,225,862	3,225,862
2,875,358	3,194,642	3,194,642	3,194,642	<b>RESERVE FOR: COMPENSATED ABSENCES</b>	(75,255)	(75,255)	(75,255)
(75,255)	(75,255)	(75,255)	(75,255)	<b>LESS: FUND BALANCE APPROPRIATED</b>	(509,946)	(400,956)	(400,956)
-	-	(298,526)	(298,526)	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 2,640,661</u>	<u>\$ 2,749,651</u>	<u>\$ 2,749,651</u>

**VICE CRIME CONFISCATION FUND**

The Vice Crime Confiscation Fund is used to account for revenues seized under local nuisance abatement ordinances against gambling and vice crimes. These funds may only be used for law enforcement purposes.

**Expenditure History  
Vice Crime Confiscation**



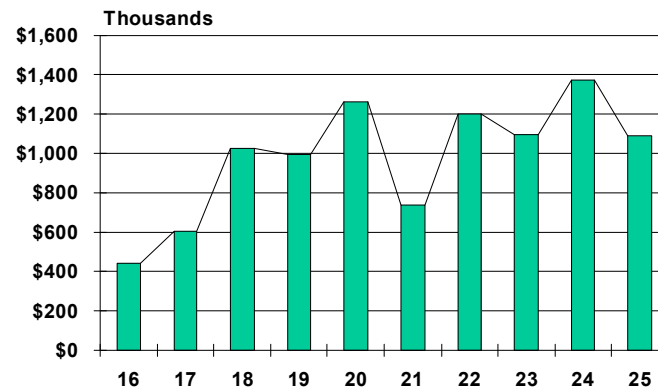
SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>VICE CRIME CONFISCATION FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
\$ 113,064	\$ 15,771	\$ 50,000	\$ 50,000	Vice Crime Confiscations	\$ 50,000	\$ 50,000	\$ 50,000
20,617	5,221	10,000	10,000	Interest on Investments	10,000	10,000	10,000
-	-	-	-	Fund Balance Appropriated	-	-	-
\$ 133,681	\$ 20,992	\$ 60,000	\$ 60,000	<b>Total Revenues</b>	\$ 60,000	\$ 60,000	\$ 60,000
				<b><u>EXPENDITURES:</u></b>			
				<b>Other Services and Charges:</b>			
\$ 93,698	\$ -	\$ 60,000	\$ 60,000	Vice Crime Expenditures	\$ 60,000	\$ 60,000	\$ 60,000
\$ 93,698	\$ -	\$ 60,000	\$ 60,000	<b>Total Expenditures</b>	\$ 60,000	\$ 60,000	\$ 60,000
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	503,662	503,662	503,662
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
\$ 503,662	\$ 524,654	\$ 503,662	\$ 503,662	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	\$ 503,662	\$ 503,662	\$ 503,662

## DRUG FORFEITURE FUND

The Drug Forfeiture Fund is used to account for revenues generated by drug forfeitures and expenditures related to the enforcement of drug laws per Public Act 251 of 1982. The funds can only be used for the enhancement of drug enforcement.

### Expenditure History Drug Forfeiture



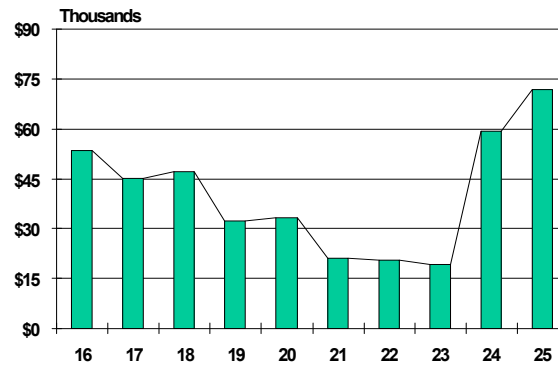
SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>DRUG FORFEITURE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
\$ 711,646	\$ 151,328	\$ 625,000	\$ 625,000	Drug Forfeitures	\$ 625,000	\$ 625,000	\$ 625,000
58,671	12,882	80,000	80,000	Interest on Investments	80,000	80,000	80,000
-	-	55,133	55,133	Fund Balance Appropriated	186,985	186,985	186,985
<u>\$ 770,317</u>	<u>\$ 164,210</u>	<u>\$ 760,133</u>	<u>\$ 760,133</u>	<b>Total Revenues</b>	<u>\$ 891,985</u>	<u>\$ 891,985</u>	<u>\$ 891,985</u>
				<b><u>EXPENDITURES:</u></b>			
				<b>Other Services and Charges:</b>			
\$ 392,620	\$ 182,473	\$ 437,580	\$ 437,580	Federal Drug Forfeiture Expense	\$ 582,000	\$ 582,000	\$ 582,000
699,007	63,158	322,553	322,553	Local Drug Forfeiture Expense	309,985	309,985	309,985
<u>\$ 1,091,627</u>	<u>\$ 245,631</u>	<u>\$ 760,133</u>	<u>\$ 760,133</u>	<b>Total Expenditures</b>	<u>\$ 891,985</u>	<u>\$ 891,985</u>	<u>\$ 891,985</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	1,229,754	1,229,754	1,229,754
				<b>LESS: FUND BALANCE APPROPRIATED</b>	(186,985)	(186,985)	(186,985)
<u>\$ 1,284,887</u>	<u>\$ 1,203,466</u>	<u>\$ 1,229,754</u>	<u>\$ 1,229,754</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 1,042,769</u>	<u>\$ 1,042,769</u>	<u>\$ 1,042,769</u>

## ACT 302 POLICE TRAINING FUND

This fund represents special training funds received from the State of Michigan, which must be used exclusively for the training of sworn police personnel. To qualify for these funds, the City must allocate a certain level of funding for police training, which is budgeted in the City's General Fund. These training funds are established according to Public Act 302 of the Public Acts of 1965, as amended (MCL28.613).

**Expenditure History  
Act 302 Police Training**



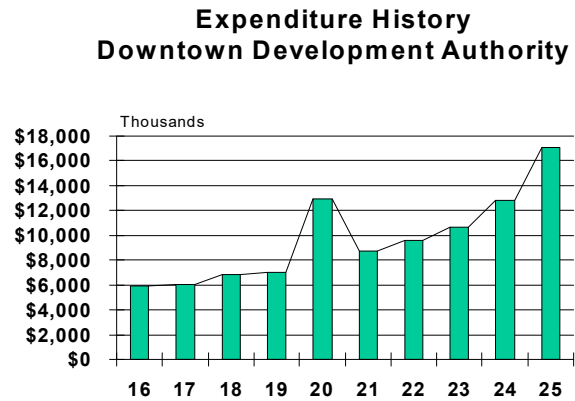
SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>ACT 302 POLICE TRAINING FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
\$ 82,630	\$ 82,630	\$ 126,125	\$ 126,125	State Grant - Police Training	\$ 82,000	\$ 82,000	\$ 82,000
3,878	3,879	2,500	2,500	Interest on Investments	3,500	3,500	3,500
<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	Fund Balance Appropriated	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>
<u>\$ 86,508</u>	<u>\$ 86,509</u>	<u>\$ 168,625</u>	<u>\$ 168,625</u>	<b>Total Revenues</b>	<u>\$ 122,500</u>	<u>\$ 122,500</u>	<u>\$ 122,500</u>
				<b><u>EXPENDITURES:</u></b>			
				<b>Other Services and Charges:</b>			
\$ 71,693	\$ 71,693	\$ 122,500	\$ 122,500	Conferences & Workshops	\$ 122,500	\$ 122,500	\$ 122,500
<u>-</u>	<u>-</u>	<u>46,125</u>	<u>46,125</u>	MCOLES Emergency Vehicle Training	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 71,693</u>	<u>\$ 71,693</u>	<u>\$ 168,625</u>	<u>\$ 168,625</u>	<b>Total Expenditures</b>	<u>\$ 122,500</u>	<u>\$ 122,500</u>	<u>\$ 122,500</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
71,701	86,516	86,516	86,516	<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	46,516	46,516	46,516
<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(40,000)</u>	<b>LESS: FUND BALANCE APPROPRIATED</b>	<u>(37,000)</u>	<u>(37,000)</u>	<u>(37,000)</u>
<u>\$ 86,516</u>	<u>\$ 101,332</u>	<u>\$ 46,516</u>	<u>\$ 46,516</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 9,516</u>	<u>\$ 9,516</u>	<u>\$ 9,516</u>

## DOWNTOWN DEVELOPMENT AUTHORITY OPERATIONS FUND

The State of Michigan passed the Downtown Development Authority Act (PA 197 of 1975) to give municipalities a tool for improving the quality of downtown areas.

The Downtown Development Board consists of the Mayor plus eight members appointed by the Mayor, subject to approval by City Council. The DDA Director is hired by the DDA Board and serves as their day-to-day liaison for all downtown activities.



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>DOWNTOWN DEVELOPMENT AUTHORITY REVENUES:</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 9,968,803	\$ 4,537,716	\$ 9,075,422	\$ 9,075,422	Property Tax Revenue	\$ 8,914,350	\$ 8,914,350	\$ 8,914,350
5,025,383	3,905,351	4,326,000	4,326,000	Reimbursement for Personal Property Loss	4,455,780	4,455,780	4,455,780
1,055,826	393,471	700,000	700,000	Interest on Investments	1,000,000	1,000,000	1,000,000
124,477	-	25,000	25,000	Donations/ Miscellaneous Revenue	25,000	25,000	25,000
-	-	14,755,310	14,755,310	Fund Balance Appropriated	-	387,847	265,663
<b>\$ 16,174,489</b>	<b>\$ 8,836,538</b>	<b>\$ 28,881,732</b>	<b>\$ 28,881,732</b>	<b>Total Revenues</b>	<b>\$ 14,395,130</b>	<b>\$ 14,782,977</b>	<b>\$ 14,660,793</b>
				<b><u>EXPENDITURES:</u></b>			
\$ 196,410	\$ 115,026	\$ 319,793	\$ 319,793	Personnel Services	\$ 325,636	\$ 325,636	\$ 346,349
96,937	54,833	184,837	184,837	Employee Benefits	194,814	194,814	200,917
131	-	3,000	3,000	Supplies	4,500	4,500	4,500
10,011,420	6,583,013	11,010,892	11,010,892	Other Services and Charges	7,963,950	7,963,950	7,798,950
6,775,028	816,734	17,363,210	17,363,210	Capital Outlay	5,122,668	6,294,077	6,310,077
<b>\$ 17,079,926</b>	<b>\$ 7,569,606</b>	<b>\$ 28,881,732</b>	<b>\$ 28,881,732</b>	<b>Total Expenditures</b>	<b>\$ 13,611,568</b>	<b>\$ 14,782,977</b>	<b>\$ 14,660,793</b>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE FOR PERIOD</b>	\$ 783,562	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	11,108,921	11,108,921	11,108,921
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	(387,847)	(265,663)
<b>\$ 25,864,231</b>	<b>\$ 27,131,163</b>	<b>\$ 11,108,921</b>	<b>\$ 11,108,921</b>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<b>\$ 11,892,483</b>	<b>\$ 10,721,074</b>	<b>\$ 10,843,258</b>

SPECIAL REVENUE FUND PERSONNEL

<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Director	1	\$ 119,445	1	\$ 123,028	1	\$ 123,028	1 (e)	\$ 135,332
DDA Assistant	1	73,859	1	76,075	1	76,075	1 (f)	84,326
Temporary Clerical		50,000		50,000		50,000		50,000
Temporary Blight	—	75,000	—	75,000	—	75,000	—	75,000
Total Personnel	<u>2</u>		<u>2</u>		<u>2</u>		<u>2</u>	

(a) Wage rates are based on Local 412 Unit 35 contract that expires 6/30/29.

(e) Reflects an additional wage increase of \$12,304 (10%) after the 7/1/26 \$3,583 (3%) contractual raise.

(f) Reflects an additional wage increase of \$8,251 (10.8%) after the 7/1/26 \$2,216 (3%) contractual raise.

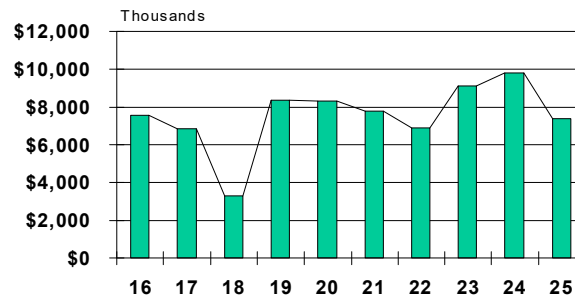
SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>DOWNTOWN DEVELOPMENT AUTHORITY</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>EXPENDITURES:</u></b>			
				<b>Personnel Services:</b>			
\$ 164,349	\$ 93,793	\$ 194,793	\$ 194,793	Permanent Employees	\$ 200,636	\$ 200,636	\$ 221,349
32,061	21,233	125,000	125,000	Temporary Employees	125,000	125,000	125,000
-	-	-	-	Overtime	-	-	-
				<b>Employee Benefits:</b>			
-	1,000	2,000	2,000	Education Allowance	2,000	2,000	2,000
15,928	8,980	25,850	25,850	Social Security	26,325	26,325	28,007
32,905	18,788	93,393	93,393	Employee Insurance	101,187	101,187	101,470
25,577	12,966	26,229	26,229	Retiree Health Insurance	24,880	24,880	25,319
-	-	8,922	8,922	Bonus/Sick Redemption	9,191	9,191	10,139
3,699	3,400	6,355	6,355	Longevity	6,443	6,443	6,774
800	800	800	800	Clothing Allowance	800	800	800
18,028	9,899	21,288	21,288	Retirement Fund	23,988	23,988	26,408
131	-	3,000	3,000	<b>Office Supplies</b>	4,500	4,500	4,500
				<b>Other Services and Charges:</b>			
347,240	413,281	1,000,000	1,000,000	Contractual Services	1,000,000	1,000,000	1,010,000
284	112	5,000	5,000	Postage	7,500	7,500	7,500
272	143	700	700	Telephone & Radio	700	700	700
992	693	2,000	2,000	Mileage/Vehicle Maintenance	2,000	2,000	2,000
4,114	550	10,000	10,000	Conferences & Workshops	12,500	12,500	12,500
-	-	-	-	Community Promotion/Outreach Programs	150,000	150,000	50,000
-	-	-	-	Printing & Publishing	2,000	2,000	2,000
34,107	10,092	3,000	3,000	Public Utilities	15,000	15,000	15,000
444,600	228,950	457,900	457,900	Administrative Expense	471,600	471,600	471,600
18,237	-	25,000	25,000	City Flower Plantings	25,000	25,000	25,000
9,460	5,900	12,000	12,000	Membership and Dues	12,000	12,000	12,000
-	-	7,200	7,200	8 Mile Boulevard Association Dues	7,200	7,200	7,200
1,658,282	-	1,776,350	1,776,350	Transfer to General Fund/P&F Retiree Health	-	-	-
-	-	500,000	500,000	Transfer to T.I.F.A	500,000	500,000	425,000
7,493,832	5,923,292	7,211,742	7,211,742	Transfer to DDA Debt Retirement Funds	5,758,450	5,758,450	5,758,450
				<b>Capital Outlay:</b>			
6,775,028	816,734	17,363,210	17,363,210	Capital Improvements	5,122,668	6,294,077	6,310,077
<b>\$ 17,079,926</b>	<b>\$ 7,570,606</b>	<b>\$ 28,881,732</b>	<b>\$ 28,881,732</b>	<b>Total Expenditures</b>	<b>\$ 13,611,568</b>	<b>\$ 14,782,977</b>	<b>\$ 14,660,793</b>

## 2011 LOCAL STREET ROAD REPAIR & REPLACEMENT FUND

This fund was established in December 2011 to account for the Revenues and Expenditures of a voter approved millage lasting five years and was renewed for another five years in August of 2016 and August 2021. These funds are used to repair and improve local streets and roads within the City of Warren.

**Expenditure History**  
**Local Road Millage Fund**  
(Department established in Fiscal 2012 Budget)



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>LOCAL STREET ROAD REPAIR &amp; REPLACEMENT FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ 8,554,831	\$ 4,437,824	\$ 8,874,740	\$ 8,874,740	Property Tax Revenue	\$ 9,283,745	\$ 9,283,745	\$ 9,283,745
80,249	34,440	68,879	68,879	Industrial Facilities Tax	68,714	68,714	68,714
1,359,893	469,581	925,300	925,300	Reimbursement for Personal Property Loss	851,276	851,276	851,276
483,453	263,093	525,000	525,000	Interest on Investments	525,000	525,000	525,000
-	-	11,124,833	11,124,833	Fund Balance Appropriated	1,351,065	1,351,065	1,351,065
<u>\$ 10,478,426</u>	<u>\$ 5,204,938</u>	<u>\$ 21,518,752</u>	<u>\$ 21,518,752</u>	<b>Total Revenues</b>	<u>\$ 12,079,800</u>	<u>\$ 12,079,800</u>	<u>\$ 12,079,800</u>
				<b>EXPENDITURES:</b>			
\$ 7,098,016	\$ 3,856,687	\$ 20,995,873	\$ 20,995,873	Capital Improvements	\$ 11,755,200	\$ 11,755,200	\$ 11,755,200
306,100	157,600	315,200	315,200	Administrative Expense	324,600	324,600	324,600
<u>\$ 7,404,116</u>	<u>\$ 4,014,287</u>	<u>\$ 21,311,073</u>	<u>\$ 21,311,073</u>	<b>Total Expenditures</b>	<u>\$ 12,079,800</u>	<u>\$ 12,079,800</u>	<u>\$ 12,079,800</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	1,627,365	1,627,365	1,627,365
-	-	(11,124,833)	(11,124,833)	<b>LESS: FUND BALANCE APPROPRIATED</b>	(1,351,065)	(1,351,065)	(1,351,065)
<u>\$ 12,544,519</u>	<u>\$ 13,735,170</u>	<u>\$ 1,627,365</u>	<u>\$ 1,627,365</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 276,300</u>	<u>\$ 276,300</u>	<u>\$ 276,300</u>

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>LOCAL STREET ROAD REPAIR &amp; REPLACEMENT FUND</b> <b>Capital Improvements:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,982,039	\$ 580,054	\$ 1,545,500	\$ 1,545,500	Concrete Pavement Repr Program (City Wide)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
40,395	11,919	2,185,000	2,185,000	FY24/25 Large Pavement/Asphalt	1,000,000	\$ 1,000,000	\$ 1,000,000
-	-	56,000	-	Engineering Services & Contingency	-	-	-
9,900	793,433	1,659,483	1,659,483	Arsenal, Stanley & Marian	-	-	-
9,824	4,722	-	-	Campbell/Federal/Memphis - CDBG shared	-	-	-
700,352	588,187	2,800,000	2,800,000	City/Park Parking Lot Pavement	-	-	-
1,595,209	-	-	-	Ira, Masch & Hudson (Toepfer/Ira-Hudson,etc)	-	-	-
667,656	656,232	817,215	817,215	Los Olas & Palm Beach (12 to Martin/Gerald)	-	-	-
-	620,374	1,700,000	1,700,000	Marilyn, Roan, Potomac & Champaign	-	-	-
33,675	346,589	729,000	785,000	Mavis, Irvington, Sheridan Ct & Adler	-	-	-
591,579	-	-	-	Northhampton Dr (Sheffield to 14 Mile)	-	-	-
88,157	26,014	3,659,035	3,659,035	Palm Beach & Campbell (12/Gerald/Newland)	-	-	-
257,306	221,955	273,600	273,600	Prospect (Waltham to Fairfield)	-	-	-
866,312	-	-	-	Stanley & Evelyn (VD-Evelyn, Marion-12 Mile)	-	-	-
255,612	-	-	-	Toepfer (Mullin to MacArthur)	-	-	-
-	-	1,400,000	1,400,000	Cunningham (9 Mile to Stephens)	-	-	-
-	-	2,471,040	2,471,040	Cyman (Toepfer/9) & Audrey (9/Hudson)	-	-	-
-	-	600,000	600,000	Haverhill (I696 to McKinley)	-	-	-
-	7,208	1,100,000	1,100,000	Saint Louise (Martin to James)	-	-	-
-	-	-	-	Dover, Darryl, Roy & Ridgefield	1,366,000	1,366,000	1,366,000
-	-	-	-	Marcy, Patricia, Curie & Blackmar	2,750,000	2,750,000	2,750,000
-	-	-	-	Colleen & Sarsfield (Fairfield-Waltham)	970,200	970,200	970,200
-	-	-	-	Shawn, Stricker, Callahan & Hartwick	1,869,000	1,869,000	1,869,000
-	-	-	-	Jackson Ave (Van Dyke to Mac Arthur)	1,400,000	1,400,000	1,400,000
-	-	-	-	Rivard Ave (Van Dyke to Mac Arthur)	1,400,000	1,400,000	1,400,000
<u>\$ 7,098,016</u>	<u>\$ 3,856,687</u>	<u>\$ 20,995,873</u>	<u>\$ 20,995,873</u>	Total Capital Improvements	<u>\$ 11,755,200</u>	<u>\$ 11,755,200</u>	<u>\$ 11,755,200</u>

## INDIGENT DEFENSE FUND

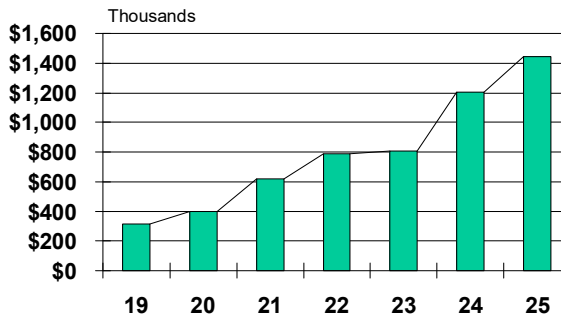
In October 2011, Governor Snyder issued Executive Order 2011-12, establishing the initial Indigent Defense Advisory Commission, which was responsible for recommending improvements to indigent defense. As a result of these recommendations, several laws were passed in July of 2013 with the intent on improving indigent defense. The City of Warren's 37<sup>th</sup> District Court established its Indigent Defense Fund in fiscal 2019.

The new legislation created a 15-member Indigent Defense Commission known as the Michigan Indigent Defense Commission (MIDC).

The MIDC is charged with developing and overseeing the implementation, enforcement, and modification of minimum standards, rules, and procedures to ensure that indigent criminal defense services provide effective assistance of counsel.

Each year, the Managed Assigned Council Coordinator (MACC) is required to submit a compliance plan/budget to the MIDC in order to receive grant funds to help fund the costs of indigent defense. The City of Warren is required by law to support the costs of indigent defense by paying its local share. The grant is conditioned upon funds being available through the State of Michigan.

### Expenditure History Indigent Defense



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>INDIGENT DEFENSE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
\$ 1,204,522	\$ 426,178	\$ 1,548,626	\$ 1,598,880	State Grant - Indigent Defense	\$ -	\$ -	\$ -
115,805	45,027	50,254	-	Interest on Investments	-	-	-
123,769	123,408	123,408	123,408	Contribution from General Fund	-	-	-
-	-	-	-	Fund Balance Appropriated	-	-	-
<u>\$ 1,444,096</u>	<u>\$ 594,613</u>	<u>\$ 1,722,288</u>	<u>\$ 1,722,288</u>	<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b><u>EXPENDITURES:</u></b>			
				<b>Personnel Services:</b>			
\$ 62,928	\$ 33,360	\$ 89,440	\$ 89,440	Permanent Employees	\$ -	\$ -	\$ -
-	-	-	-	Temporary Employees	-	-	-
				<b>Employee Benefits:</b>			
4,706	2,501	6,816	6,816	Social Security	-	-	-
10,836	6,099	24,866	24,866	Employee Insurance	-	-	-
1,259	667	1,788	1,788	Retiree Health Insurance	-	-	-
6,293	3,336	8,944	8,944	Retirement Fund	-	-	-
1,447	-	1,890	1,890	Office Supplies	-	-	-
				<b>Other Services and Charges:</b>			
8,676	5,381	16,260	16,260	Contractual Services	-	-	-
-	-	601	601	Unemployment Costs	-	-	-
1,347,951	653,005	1,571,683	1,571,683	Counsel for Indigent Defendants	-	-	-
-	-	-	-	Conferences & Workshops	-	-	-
				<b>Capital Outlay:</b>			
-	-	-	-	Construction Contracts	-	-	-
-	-	-	-	Equipment	-	-	-
<u>\$ 1,444,096</u>	<u>\$ 704,349</u>	<u>\$ 1,722,288</u>	<u>\$ 1,722,288</u>	<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ (109,736)	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
-	-	-	-	<b>BEGINNING OF PERIOD</b>	-	-	-
				<b>LESS: FUND BALANCE</b>			
				<b>APPROPRIATED</b>	-	-	-
<u>\$ -</u>	<u>\$ (109,736)</u>	<u>\$ -</u>	<u>\$ -</u>	<b>ESTIMATED FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

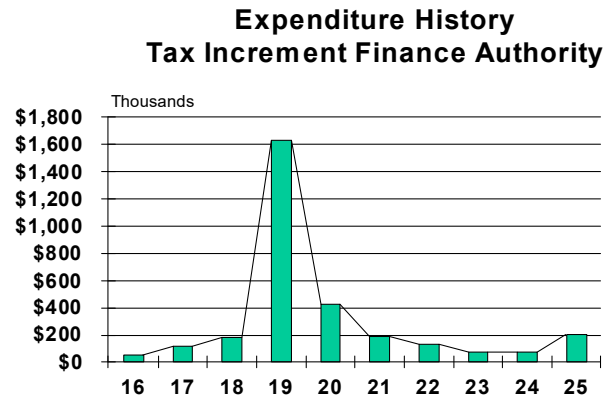
## **TAX INCREMENT FINANCE AUTHORITY CONSTRUCTION FUND**

The City of Warren established the Warren TIFA in 1986 under the State of Michigan Tax Increment Finance Authority (TIFA) Act of 1980, superseded by the Recodified Tax Increment Financing Act 57 of 2018. The TIF plan was originally adopted in 1986 and revised in 1991. TIFA generally covers the portion of Warren along Van Dyke Avenue, from Eight Mile Road north to Stephens Road. A nine-member Board of Directors administers TIFA.

The function of the authority is to prevent urban deterioration and encourage economic development and activity and to encourage neighborhood revitalization and historic preservation; to provide for the establishment of Tax Increment Finance authorities and to prescribe their powers and duties; to authorize the acquisition and disposal of interests in real and personal property; to provide for the creation and implementation of development plans; to provide for the creation of a board to govern an authority and to prescribe its powers and duties; to permit the issuance of bonds and other evidences of indebtedness by an authority; and to permit the use of tax increment financing.

In 2005, pursuant to a change in State law, the City amended its Downtown Development Authority plan to include the TIFA area. It was not intended for the DDA to supplant the TIFA but rather to make available the more substantial funding sources of the DDA to supplement TIFA funding.

Based on a 2010 opinion from the City Attorney, the City has continued to operate the TIFA in furtherance of the goals established in the revised TIF plan. The revenues and expenditures of the TIFA fund have been part of the City's audited Annual Comprehensive Financial Report since the fund's inception.



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>TAX INCREMENT FINANCE AUTHORITY</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ 499,488	\$ 191,668	\$ 383,336	\$ 383,336	Property Tax Revenue	\$ 471,833	\$ 471,833	\$ 471,833
-	-	-	-	Reimbursement for Personal Property Loss	-	-	-
1,118	544	750	750	Interest on Investments	1,029	1,029	1,029
50	-	500,000	500,000	Other Revenue	500,000	500,000	425,000
-	-	-	-	Fund Balance Appropriated	-	-	-
<u>\$ 500,656</u>	<u>\$ 192,212</u>	<u>\$ 884,086</u>	<u>\$ 884,086</u>	<b>Total Revenues</b>	<u>\$ 972,862</u>	<u>\$ 972,862</u>	<u>\$ 897,862</u>
				<b>EXPENDITURES:</b>			
				<b>Personnel Services:</b>			
\$ 11,430	\$ -	\$ 20,000	\$ 20,000	Permanent/Temporary Employees	\$ 20,000	\$ 20,000	\$ 20,000
-	-	-	-	<b>Employee Benefits:</b>			
2,621	-	6,250	6,250	Employee Insurance	6,250	6,250	6,250
-	-	1,500	1,500	<b>Office Supplies</b>	1,500	1,500	1,500
				<b>Other Services and Charges:</b>			
86,704	15,703	150,000	150,000	Contractual Services	140,000	140,000	140,000
14	-	1,000	1,000	Postage	1,000	1,000	1,000
25,000	7,064	150,000	150,000	Façade Improvement Program	150,000	150,000	100,000
13	-	100	100	Telephone	100	100	100
-	-	25,000	25,000	Maintenance	25,000	25,000	25,000
22,456	1,101	5,000	5,000	Community Promotion/Outreach Programs	30,000	30,000	5,000
348	-	250	250	Public Utilities	500	500	500
54,455	12,144	500,000	500,000	<b>Capital Outlay:</b>			
-	-	-	-	Capital Improvements	565,000	565,000	565,000
<u>\$ 203,041</u>	<u>\$ 36,012</u>	<u>\$ 859,100</u>	<u>\$ 859,100</u>	<b>Total Expenditures</b>	<u>\$ 939,350</u>	<u>\$ 939,350</u>	<u>\$ 864,350</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ 33,512	\$ 33,512	\$ 33,512
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	1,880,931	1,880,931	1,880,931
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
<u>\$ 1,855,945</u>	<u>\$ 2,012,145</u>	<u>\$ 1,880,931</u>	<u>\$ 1,880,931</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 1,914,443</u>	<u>\$ 1,914,443</u>	<u>\$ 1,914,443</u>

## BROWNFIELD REDEVELOPMENT AUTHORITY

The City of Warren Brownfield Redevelopment Authority (Brownfield) was established by resolution of the Warren City Council under the provisions of the Brownfield Redevelopment Financing Act, Michigan Public Act 381 of 1996.

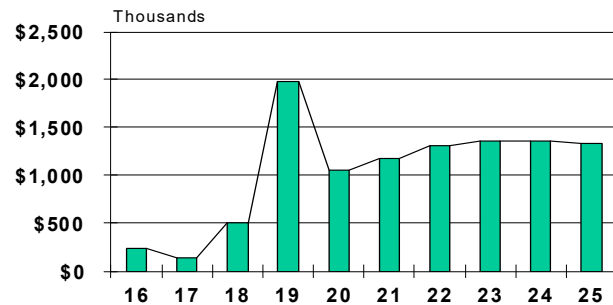
The Warren Brownfield is a five-member board appointed by the Mayor and confirmed by the City Council. Its primary purpose is to promote the revitalization of environmentally distressed, functionally obsolete, or blighted areas within the city limits.

Key functions and powers of the authority include:

- Tax Increment Financing (TIF): The Brownfield can capture increases in property tax revenue from redeveloped sites to reimburse developers for eligible environmental and site preparation costs.
- Site Remediation: It investigates environmental contamination and implements plans to assist with site cleanup.
- Economic Development: The authority works to foster development in areas already served by utilities to prevent urban sprawl.

The budget for the Brownfield is primarily informational. Other than the capture of a small portion of revenues as an administrative fee, the majority of the property tax revenue is returned to developers for as reimbursement for property revitalization expenses.

**Expenditure History  
Brownfield Redevelopment Authority**



SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>BROWNFIELD AUTHORITY</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ 1,327,146	\$ -	\$ 1,360,200	\$ -	- Property Tax Revenue	\$ 1,394,200	\$ 1,394,200	\$ 1,394,200
11,442	-	15,000	-	- Interest on Investments	15,000	15,000	15,000
88,319	-	80,000	-	- Other Revenue	80,000	80,000	80,000
-	-	-	-	- Fund Balance Appropriated	-	-	-
<u>\$ 1,426,907</u>	<u>\$ -</u>	<u>\$ 1,455,200</u>	<u>\$ -</u>	<b>Total Revenues</b>	<u>\$ 1,489,200</u>	<u>\$ 1,489,200</u>	<u>\$ 1,489,200</u>
				<b>EXPENDITURES:</b>			
				<b>Other Services and Charges:</b>			
6,750	-	10,000	-	- Contractual Services	10,000	10,000	10,000
1,266,932	-	1,298,400	-	- Project Costs	1,330,800	1,330,800	1,330,800
60,214	-	65,000	-	- Miscellaneous	65,000	65,000	65,000
<u>\$ 1,333,896</u>	<u>\$ -</u>	<u>\$ 1,373,400</u>	<u>\$ -</u>	<b>Total Expenditures</b>	<u>\$ 1,405,800</u>	<u>\$ 1,405,800</u>	<u>\$ 1,405,800</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	<u>\$ 83,400</u>	<u>\$ 83,400</u>	<u>\$ 83,400</u>
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	752,962	752,962	752,962
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
				<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 836,362</u>	<u>\$ 836,362</u>	<u>\$ 836,362</u>

## **OPIOID SETTLEMENT SPECIAL REVENUE FUND**

The Opioid Settlement Fund was established to account for the receipt and use of funds received as the result of settlements with pharmacies and pharmaceutical drug companies for their roles in fueling the opioid crisis. The City is currently estimated to receive approximately eight million dollars over a 18 year period commencing in Fiscal Year 2023. To date, the Opioid Settlement Special Revenue Fund has received \$2,244,436 in settlements and earned 117,943 in interest revenue for a total of \$2,230,939 available to spend on opioid remediation.

Opioid settlement funds must be spent on opioid remediation. That is, the care, treatment, and other programs and expenditures designed to:

- Address the issue of misuse and abuse of opioid products
- Treat or mitigate opioid use and related disorders
- Mitigate other alleged effects of, including on those injured as a result of the opioid epidemic

The Opioid Settlement Fund is classed as a Special Revenue Fund as use or proceeds is restricted to the purposes for which it was received under guidelines provided by state law. Unlike some other states, Michigan currently has no timeline established under which funds must be used.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>OPIOID SETTLEMENT SPECIAL REVENUE FUND REVENUES:</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 564,028	\$ -	\$ 513,449	\$ -	National Opioid Settlement	\$ 381,581	\$ 381,581	\$ 381,581
102,491	55,167	110,000	-	- Interest on Investments	100,000	100,000	100,000
-	-	-	-	- Fund Balance Appropriated	-	-	-
<u>\$ 666,519</u>	<u>\$ 55,167</u>	<u>\$ 623,449</u>	<u>\$ -</u>	<b>Total Revenues</b>	<u>\$ 481,581</u>	<u>\$ 481,581</u>	<u>\$ 481,581</u>
				<b><u>EXPENDITURES:</u></b>			
				<b>Other Services and Charges:</b>			
\$ -	\$ -	\$ -	\$ -	Contractual Services	\$ 50,000	\$ 50,000	\$ -
-	-	-	-	- Community Promotion/Outreach Programs	150,000	150,000	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Total Expenditures</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ 281,581	\$ 281,581	\$ 481,581
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	3,520,907	3,520,907	3,520,907
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
2,230,939	2,897,458	2,897,458	2,897,458	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 3,802,488</u>	<u>\$ 3,802,488</u>	<u>\$ 4,002,488</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>				
<u>\$ 2,897,458</u>	<u>\$ 2,952,625</u>	<u>\$ 3,520,907</u>	<u>\$ 2,897,458</u>				

## **HOME DOWN PAYMENT ASSISTANCE AND QUALIFIED HOME REPAIR ASSISTANCE**

On December 16, 2025, City Council approved the creation of a program designed to assist homeowners in acquiring and maintaining residential properties. This special revenue fund was created to account for the allocation and expenditure of funds for these programs.

Utilizing criteria comparable to that of the Community Development Block Grant program, each qualifying household can be eligible to receive a loan of up to \$25,000 for either property acquisition or authorized home repairs. The loans are deferred at 0% interest, repayable on the sale or change of title of the property.

The programs were initially funded through a \$5,000,000 allocation from General Fund reserves. Continued funding will be through interest earnings, loan repayments and additional allocations from public or private sources.

SPECIAL REVENUE FUND  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>HOME DOWN PAYMENT ASSISTANCE AND QUALIFIED HOME REPAIR ASSISTANCE</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	Transfer from General Fund	\$ -	\$ -	\$ -
-	-	-	-	Interest on Investments	-	-	-
-	-	-	-	Fund Balance Appropriated	-	-	-
<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>Other Services and Charges:</b>			
\$ -	\$ -	\$ -	\$ 600,000	Contractual Services	\$ -	\$ -	\$ -
-	-	-	4,400,000	Program Expense	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>	<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	5,000,000	5,000,000	-
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>

Note: For budgeting purposes only, the City has chosen to treat the Home Down Payment Assistance and Qualified Home Repair Assistance as a Special Revenue Fund. Financial reporting will include this program as part of the General Fund.

# *Enterprise Funds*

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Enterprise Funds of the City are:

- Senior Housing
- Water and Sewer System

## **STILWELL MANOR**

Harold Stilwell Manor, Warren's Senior Citizen Housing Project on Burg Road was built to accommodate Warren-area seniors. Stilwell Manor consists of 24 efficiency (435 square feet) apartments, 90 one-bedroom (480 square feet) apartments, and six two-bedroom (740 square feet) apartments that became operational in October 1975. In October of 2025, Stilwell celebrated its 50<sup>th</sup> Anniversary of providing affordable housing for Warren and Macomb County senior citizens.

The cost of the Stilwell Manor construction was 100% financed through the Federal Revenue Sharing Program and has no debt outstanding. The rental rate structure is based entirely upon self-supporting user charges which includes maintenance of an adequate replacement reserve.

Stilwell Manor is intended for City of Warren residents, 60 and older. Stilwell Manor is designated for seniors that are considered very-low income, 30-100% of Macomb County Median Income. Specifically, seniors with an annual income between \$11,840 and \$39,467 single occupancy and \$22,920 and \$76,399 double occupancy. All utilities are included in the rental rate, and apartments are furnished with appliances. Stilwell Manor has secured key-fob building access, and 24-hour maintenance and snow removal.

The goal of the Warren Senior Housing staff is to be of assistance to residents when needed, and instill an atmosphere of comfort, security and well-being. The residents are kept up to date on current information that applies to senior citizens, assisted with repair work, and social and educational events are arranged throughout the year. The Warren Senior Housing staff also coordinates food assistance support for residents that includes, meal delivery, in-person dining, and grocery delivery services. In 2025, the Warren Senior Housing office partnered with Warren Parks & Recreation to deliver transportation services, delivering an average of 15 rides daily to Seniors with mobility constraints. These rides provide access to medical appointments, grocery stores, community activities, and increase the accessibility of Warren's small businesses.

Stilwell Manor is an equal opportunity housing provider and is committed to fair housing and ADA-accessible living.

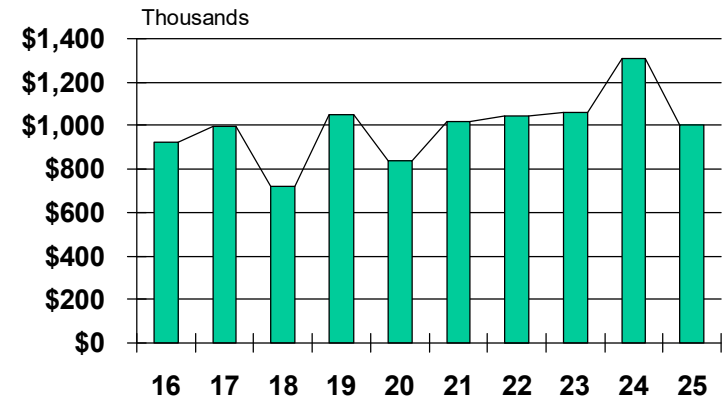
## STILWELL MANOR

### Fiscal 2027 Performance Objectives

1. Increase preventative maintenance programs.
2. Provide a clean and safe independent living facility.
3. Advocate on behalf of tenants with local, state, and national social agencies.
4. Increase the number of social programs accessible to our tenants.
5. Maintain an occupancy rate > 95%.
6. Update outdoor security and pedestrian lighting.
7. Purchase and onboard rental management software.
8. Install fire safe magnetic door holders.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Apartment painting	12	15	15	15
Appliance replacement – A/C unit	6	10	10	10
Appliance replacement - Fridge	8	10	10	10
Appliance replacement – Stove	8	10	10	10
Applications mailed	100	100	100	100
Carpet replacement	12	15	15	15
Countertop replacement	20	12	12	12
Educational Seminars - Seniors	48	48	48	48
Focus Hope Food Assistance	600	600	600	600
Forgotten Harvest Food Assistance	800	800	800	800
Gleaners Food Assistance	750	750	750	750
In-Person Dining Food Assistance	8,000	8,000	8,000	8,000
Inspection – Boilers	2	2	2	2
Inspection – Elevators	2	2	2	2
Inspection – Fire Extinguishers	10	10	10	10
Inspection – Fire panel	1	1	1	1
Inspection – Fire Suppression System	1	1	1	1
Inspection – Generator	2	2	2	2
Linoleum replacement	15	8	8	8
Maintenance service requests	500	500	500	500
Occupancy Rate	97%	95%	98%	98%
Phone calls to perspective tenants	250	250	250	250
Resident assistance – Family	75	75	75	75
Resident assistance – Social agencies	75	75	75	75

**Expenditure History  
Stilwell Manor**



ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>SENIOR CITIZENS' HOUSING</u></b> <b><u>STILWELL MANOR</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
\$ 626,961	\$ 324,556	\$ 627,600	\$ 627,600	Rental Revenues	\$ 658,932	\$ 658,932	\$ 658,932
429,566	208,944	439,234	439,234	Other Income	470,645	470,645	470,645
-	-	-	-	Appropriation of Retained Earnings	-	-	-
<u>\$ 1,056,527</u>	<u>\$ 533,500</u>	<u>\$ 1,066,834</u>	<u>\$ 1,066,834</u>	<b>Total Revenues</b>	<u>\$ 1,129,577</u>	<u>\$ 1,129,577</u>	<u>\$ 1,129,577</u>
				<b><u>EXPENDITURES:</u></b>			
\$ 214,044	\$ 105,721	\$ 333,033	\$ 333,033	Personnel Services	\$ 338,824	\$ 338,824	\$ 338,824
181,948	74,536	212,612	212,612	Employee Benefits	235,370	235,370	235,370
10,424	3,470	11,000	11,000	Supplies	11,000	11,000	11,000
586,760	87,717	422,930	422,930	Other Services and Charges	454,747	454,747	454,747
10,152	1,158	56,000	56,000	Capital Outlay	25,000	25,000	25,000
<u>\$ 1,003,328</u>	<u>\$ 272,602</u>	<u>\$ 1,035,575</u>	<u>\$ 1,035,575</u>	<b>Total Expenditures</b>	<u>\$ 1,064,941</u>	<u>\$ 1,064,941</u>	<u>\$ 1,064,941</u>
				<b>CHANGE IN NET POSITION</b>			
\$ 53,199	\$ 260,898	\$ 31,259	\$ 31,259	<b>OPERATING (LOSS) INCOME FOR PERIOD</b>	\$ 64,636	\$ 64,636	\$ 64,636
				<b>ESTIMATED NET POSITION</b>			
1,290,611	1,343,810	1,343,810	1,343,810	<b>BEGINNING OF PERIOD</b>	1,375,069	1,375,069	1,375,069
(1,485,385)	(1,485,385)	(1,485,385)	(1,485,385)	<b>LESS: NET INVESTMENT IN CAPITAL</b>	(1,485,385)	(1,485,385)	(1,485,385)
-	-	-	-	<b>LESS: APPROPRIATION OF RETAINED EARNINGS</b>	-	-	-
<u>\$ (141,575)</u>	<u>\$ 119,323</u>	<u>\$ (110,316)</u>	<u>\$ (110,316)</u>	<b>EST. UNRESTRICTED NET POSITION (DEFICIT) END OF PERIOD</b>	<u>\$ (45,680)</u>	<u>\$ (45,680)</u>	<u>\$ (45,680)</u>

ENTERPRISE FUND PERSONNEL

<u>SENIOR CITIZEN HOUSING</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
Director of Operations - Administration	1	\$ 111,218	1	\$ 114,555	1	\$ 114,555	1	\$ 114,555
Director of Operations - Maintenance	1	105,415	1	108,577	1	108,577	1	108,577
Deputy Director of Operations	1	78,064	1	80,406	1	80,406	1	80,406
Deputy Director of Maintenance	1	58,955	1	60,724	1	60,724	1	60,724
Maintenance Specialist	2	53,595	2	55,203	2	55,203	2	55,203
Senior Citizen Housing Clerk	1	45,389	1	46,751	1	46,751	1	46,751
Housekeeper	2	40,206	2	41,412	2	41,412	2	41,412
Part-time Employees - Stilwell		30,000		30,000		30,000		30,000
Part-time Employees - Coach		30,000		30,000		30,000		30,000
Overtime	—	30,000	—	30,000	—	30,000	—	30,000
Total Personnel	<u>9</u>		<u>9</u>		<u>9</u>		<u>9</u>	

(a) Wage rates are based on Local 412 Unit 35 contract that expires 6/30/29.

ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SENIOR CITIZENS' HOUSING STILWELL MANOR</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ 626,961	\$ 324,556	\$ 627,600	\$ 627,600	Rental Revenues	\$ 658,932	\$ 658,932	\$ 658,932
-	-	-	-	Interest on Investments	-	-	-
390,158	204,617	409,234	409,234	Administrative Fee - Coach Manor	430,645	430,645	430,645
39,408	4,327	30,000	30,000	Miscellaneous	40,000	40,000	40,000
-	-	-	-	Appropriation of Retained Earnings	-	-	-
<u>\$ 1,056,527</u>	<u>\$ 533,500</u>	<u>\$ 1,066,834</u>	<u>\$ 1,066,834</u>	<b>Total Revenues</b>	<u>\$ 1,129,577</u>	<u>\$ 1,129,577</u>	<u>\$ 1,129,577</u>
				<b>EXPENDITURES:</b>			
				<b>Personnel Services:</b>			
\$ 214,044	\$ 105,721	\$ 288,033	\$ 288,033	Permanent Employees	\$ 293,824	\$ 293,824	\$ 293,824
-	-	15,000	15,000	Overtime	15,000	15,000	15,000
-	-	30,000	30,000	Part-time Employees	30,000	30,000	30,000
				<b>Employee Benefits:</b>			
16,948	8,316	27,422	27,422	Social Security	27,660	27,660	27,660
101,759	35,601	97,847	97,847	Employee Insurance	117,487	117,487	117,487
25,803	13,225	29,140	29,140	Retiree Health Insurance	27,749	27,749	27,749
6,938	2,402	13,193	13,193	Bonus/Sick Redemption	12,912	12,912	12,912
6,440	2,500	7,569	7,569	Longevity/Education	8,192	8,192	8,192
1,200	1,300	1,600	1,600	Clothing Allowance	1,600	1,600	1,600
22,860	11,192	35,841	35,841	Retirement Fund	39,770	39,770	39,770
				<b>Supplies:</b>			
732	220	1,500	1,500	Office Supplies	1,500	1,500	1,500
1,245	1,230	1,500	1,500	Program Activity Supplies	1,500	1,500	1,500
8,447	2,020	8,000	8,000	Maintenance Supplies	8,000	8,000	8,000
				<b>Other Services and Charges:</b>			
121,971	33,717	141,450	141,450	Contractual Services	170,700	170,700	170,700
314	202	400	400	Postage	400	400	400
8,002	6,235	10,000	10,000	Telephone	11,000	11,000	11,000
162	65	500	500	Vehicle Maintenance	500	500	500
-	-	-	-	Insurance and Bonds	-	-	-
168,456	39,932	190,000	190,000	Public Utilities	190,000	190,000	190,000
87,202	7,566	49,200	49,200	Building Maintenance	49,200	49,200	49,200
30,196	-	31,380	31,380	Payment to City in Lieu of Taxes	32,947	32,947	32,947
-	-	-	-	Administrative Expense - General Fund	-	-	-
170,457	-	-	-	Depr Expense - Replacement Costs	-	-	-
				<b>Capital Outlay:</b>			
3,088	-	41,000	41,000	Equipment - Maintenance and Office	10,000	10,000	10,000
7,064	1,158	15,000	15,000	Equipment - Appliances	15,000	15,000	15,000
<u>\$ 1,003,328</u>	<u>\$ 272,602</u>	<u>\$ 1,035,575</u>	<u>\$ 1,035,575</u>	<b>Total Expenditures</b>	<u>\$ 1,064,941</u>	<u>\$ 1,064,941</u>	<u>\$ 1,064,941</u>

## **COACH MANOR**

Joseph Coach Manor, Warren's second Senior Citizen Housing Project was built in order to accommodate 216 one-bedroom (570 square feet) and 28 two-bedroom (800 square feet) units of Senior Housing that became available during Fiscal 1992. Joseph Coach Manor consists of three apartment buildings adjacent to the Stilwell Manor, on Burg Road.

Joseph Coach Manor is intended to serve City of Warren, Macomb County, and local-area residents, 60 and older. Joseph Coach Manor is designated for seniors that are considered low income, 60-120% of Macomb County Median Income. Specifically, seniors with an annual income between \$23,680 – \$47,360 single occupancy and \$45,839 - \$91,679 double occupancy. In addition to rent, all tenants pay for their own gas and electric service. Joseph Coach apartments are furnished with all appliances, including an in-unit washer and dryer with patio and balcony access. Joseph Coach buildings are secured with key-fob entry access and 24-hour assistance.

The goal of the Warren Senior Housing staff is to be of assistance to residents when needed, and instill an atmosphere of comfort, security and well-being. The residents are kept up to date on current information that applies to senior citizens, assisted with repair work, and social and educational events are arranged throughout the year. The Warren Senior Housing staff also coordinates food assistance support for residents that includes meal delivery, in-person dining, and grocery delivery services. In 2025, the Warren Senior Housing office partnered with Warren Parks & Recreation to deliver transportation services, delivering an average of 15 rides daily to Seniors with mobility constraints. These rides provide access to medical appointments, grocery stores, community activities, and increase the accessibility of Warren's small businesses.

Joseph Coach Manor is an equal opportunity housing provider and is committed to fair housing and ADA-accessible living.

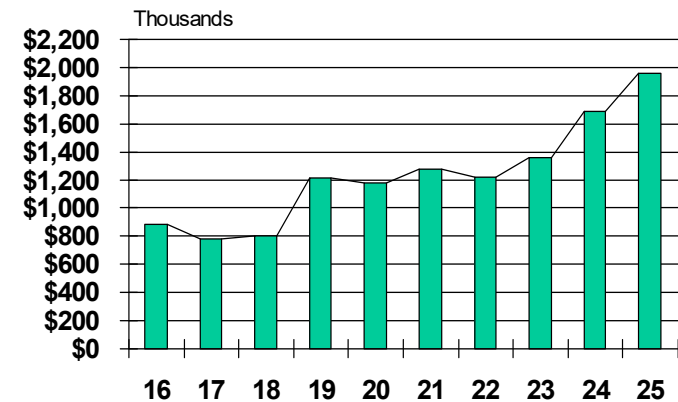
## COACH MANOR

### Fiscal 2027 Performance Objectives

1. Increase the preventative maintenance programs.
2. Provide a clean and safe independent living facility.
3. Advocate on behalf of our tenants with local, state, and national agencies.
4. Increase the number of social programs accessible to our residents.
5. Maintain an occupancy rate > 97%.
6. Fire suppression system repair in Building C.
7. Replace resident furnaces.
8. Replace roofs and siding.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Apartment painting	30	40	40	40
Appliance replacement – Dishwasher	18	20	20	20
Appliance replacement – Fridge	15	20	20	20
Appliance replacement – Stove	15	20	20	20
Appliance replacement – Washer/Dryer	12	20	20	20
Applications mailed	150	150	150	150
Carpet replacement	30	35	35	35
Countertop replacement	10	15	15	15
Inspection – Elevator	5	5	5	5
Inspection – Fire extinguisher	30	30	30	30
Inspection – Fire panel	3	3	3	3
Inspection – Fire suppression system	3	3	3	3
Inspection – Generator	3	3	3	3
Linoleum replacement	15	20	20	20
Maintenance service requests	800	800	800	800
Occupancy Rate	97%	95%	98%	98%
Phone calls to perspective tenants	250	250	250	250
Resident assistance – Family	60	60	60	60
Resident assistance – Social agencies	60	60	60	60

### Expenditure History Coach Manor



ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SENIOR CITIZENS' HOUSING COACH MANOR REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,773,627	\$ 923,589	\$ 1,847,260	\$ 1,847,260	Rental Revenues	\$ 1,928,546	\$ 1,928,546	\$ 1,928,546
99,468	25,231	55,000	55,000	Other Income	95,000	95,000	95,000
-	-	1,154,401	1,154,401	Appropriation of Retained Earnings	604,469	604,469	604,469
<u>\$ 1,873,095</u>	<u>\$ 948,820</u>	<u>\$ 3,056,661</u>	<u>\$ 3,056,661</u>	<b>Total Revenues</b>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>
				<b>EXPENDITURES:</b>			
\$ 351,158	\$ 149,176	\$ 353,870	\$ 353,870	Personnel Services	\$ 360,077	\$ 360,077	\$ 360,077
187,123	124,002	215,776	215,776	Employee Benefits	248,843	248,843	248,843
17,868	9,250	33,000	33,000	Supplies	30,000	30,000	30,000
1,350,595	441,841	1,324,484	1,324,484	Other Services and Charges	1,894,095	1,894,095	1,894,095
52,682	11,647	1,129,531	1,129,531	Capital Outlay	95,000	95,000	95,000
<u>\$ 1,959,426</u>	<u>\$ 735,916</u>	<u>\$ 3,056,661</u>	<u>\$ 3,056,661</u>	<b>Total Expenditures</b>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>
				<b>CHANGE IN NET POSITION</b>			
\$ (86,331)	\$ 212,904	\$ -	\$ -	<b>OPERATING (LOSS) INCOME FOR PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED NET POSITION</b>			
7,872,745	7,786,414	7,786,414	7,786,414	<b>BEGINNING OF PERIOD</b>	7,786,414	7,786,414	7,786,414
(5,209,942)	(5,209,942)	(5,209,942)	(5,209,942)	<b>LESS: NET INVESTMENT IN CAPITAL</b>	(5,209,942)	(5,209,942)	(5,209,942)
				<b>LESS: APPROPRIATION OF RETAINED EARNINGS</b>			
-	-	(1,154,401)	(1,154,401)		(604,469)	(604,469)	(604,469)
<u>\$ 2,576,472</u>	<u>\$ 2,789,376</u>	<u>\$ 1,422,071</u>	<u>\$ 1,422,071</u>	<b>EST. UNRESTRICTED NET POSITION (DEFICIT) END OF PERIOD</b>	<u>\$ 1,972,003</u>	<u>\$ 1,972,003</u>	<u>\$ 1,972,003</u>

ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SENIOR CITIZENS' HOUSING COACH MANOR REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 1,773,627	\$ 923,589	\$ 1,847,260	\$ 1,847,260	Rental Revenues	\$ 1,928,546	\$ 1,928,546	\$ 1,928,546
49,233	17,640	30,000	30,000	Interest on Investments	45,000	45,000	45,000
50,235	7,591	25,000	25,000	Miscellaneous	50,000	50,000	50,000
-	-	1,154,401	1,154,401	Appropriation of Retained Earnings	604,469	604,469	604,469
<u>\$ 1,873,095</u>	<u>\$ 948,820</u>	<u>\$ 3,056,661</u>	<u>\$ 3,056,661</u>	<b>Total Revenues</b>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>
				<b>EXPENDITURES:</b>			
				<b>Personnel Services:</b>			
\$ 319,029	\$ 141,895	\$ 308,870	\$ 308,870	Permanent Employees	\$ 315,077	\$ 315,077	\$ 315,077
27,160	7,281	15,000	15,000	Overtime	15,000	15,000	15,000
4,969	-	30,000	30,000	Part-time Employees	30,000	30,000	30,000
				<b>Employee Benefits:</b>			
26,734	12,096	28,605	28,605	Social Security	29,285	29,285	29,285
107,212	76,499	122,337	122,337	Employee Insurance	147,124	147,124	147,124
7,132	3,296	7,479	7,479	Retiree Health Insurance	7,657	7,657	7,657
7,886	7,877	14,149	14,149	Bonus/Sick Redemption	14,130	14,130	14,130
500	5,753	3,820	3,820	Longevity/Education	6,542	6,542	6,542
2,000	2,000	2,000	2,000	Clothing Allowance	2,000	2,000	2,000
35,659	16,481	37,386	37,386	Retirement Fund	42,105	42,105	42,105
				<b>Supplies:</b>			
2,452	879	4,500	4,500	Office Supplies	1,500	1,500	1,500
2,725	1,651	4,500	4,500	Program Activity Supplies	4,500	4,500	4,500
12,691	6,720	24,000	24,000	Maintenance Supplies	24,000	24,000	24,000
				<b>Other Services and Charges:</b>			
281	392	1,200	1,200	Postage	1,200	1,200	1,200
300,521	86,887	386,450	386,450	Contractual Services	416,750	416,750	416,750
11,122	5,661	12,000	12,000	Telephone	12,000	12,000	12,000
-	-	1,500	1,500	Vehicle Maintenance	1,500	1,500	1,500
29,100	15,100	30,200	30,200	Insurance and Bonds	31,400	31,400	31,400
125,373	52,762	125,000	125,000	Public Utilities	145,000	145,000	145,000
84,367	19,022	244,100	244,100	Building Maintenance	244,100	244,100	244,100
-	-	-	-	Bond Principal	185,500	185,500	185,500
-	-	-	-	Bond Interest/Agent Fees	307,800	307,800	307,800
298,173	-	-	-	Depreciation Expense	-	-	-
390,158	204,617	409,234	409,234	Administrative Expense - Stilwell	430,645	430,645	430,645
111,500	57,400	114,800	114,800	Administrative Expense - General Fund	118,200	118,200	118,200
				<b>Capital Outlay:</b>			
23,503	-	1,094,531	1,094,531	Equipment - Maintenance and Office	60,000	60,000	60,000
29,179	11,647	35,000	35,000	Equipment - Appliances	35,000	35,000	35,000
<u>\$ 1,959,426</u>	<u>\$ 735,916</u>	<u>\$ 3,056,661</u>	<u>\$ 3,056,661</u>	<b>Total Expenditures</b>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>	<u>\$ 2,628,015</u>

## **WATER & SEWER SYSTEM**

The Water & Sewer System's functions include the financing, acquisition, operation and maintenance of an adequate water supply and a waste water treatment facility for the benefit of the citizens and business community in the City of Warren.

Water Maintenance services include the maintenance and repair of the water mains throughout the City, water service installation, service repairs, responses to requests from the Miss Dig system, gate valve maintenance, hydrant repair and maintenance. Sewer Maintenance services include televising, cleaning, jetting and vactoring of the main sewers.

Shared Services consists of accounting, engineering and customer service personnel which provides support to the Water & Sewer Maintenance and Waste Water Treatment Plant. The accounting function is responsible for verifying that all financial activities for the Water & Sewer System are accurately entered in the System's financial records. Engineering personnel draft, inspect and implement infrastructure projects throughout the City that are related to the Water & Sewer System. Customer Service handles all questions regarding water bills, landlord and tenant arrangements, and bankruptcies as it relates to customer accounts, water taps, meter installations, repairing or replacing stop boxes, plugged main sewers and the availability of water and sewer service.

The Waste Water Treatment Plant staff's responsibilities include plant operations, plant maintenance, laboratory operations, the Industrial Pretreatment Monitoring and Enforcement, employee safety, grounds maintenance and administrative support.

The 2027 Water & Sewer System Budget is presented with an increase in the consumption-based water rate for City of Warren Water Utility customers from \$4.837 per 100 cubic feet {approximately 750 gallons} to \$5.592 per 100 cubic feet. The consumption-based waste water treatment rate for the City of Warren Water Utility customers will change from \$4.198 per 100 cubic feet {approximately 750 gallons} to \$4.407. The consumption-based rate for sanitary sewer improvements will remain \$0.959 per 100 cubic feet {approximately 750 gallons}.

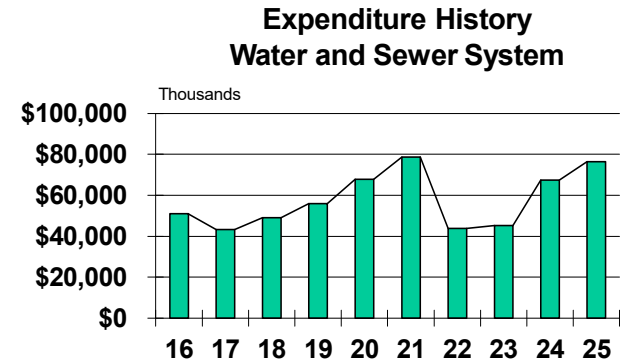
The fixed rate meter service charge will remain the same at \$0.84 per month for accounts with a 5/8" service meter. The fixed rate sewer service charge will remain the same at \$2.03 per month for accounts with a 5/8" service meter.

## WATER AND SEWER SYSTEM

### Fiscal 2027 Performance Objectives

1. To continue to maintain and replace water and sewer line.
2. To continue to meet the stringent discharge limitations at the treatment plant imposed by the State and Federal authorities.
3. To establish storm water management plan meeting government standards.
4. To minimize power usage while maximizing treatment efficiency.
5. To convert permits and reports to our new mandated asset management program and new work order system.
6. To maintain delinquent receivables at three million dollars or less.
7. To implement a new work order system, paperless billing, bill presentment and customer meter-read access.
8. To maintain water loss at 10% or less.

Performance Indicators	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2026 Estimated	Fiscal 2027 Budget
Water utility accounts	50,715	50,720	50,725	50,725
Sewer utility accounts	50,699	50,520	50,709	50,709
Second meter accounts	1,002	850	1,010	1,010
Water sold (thousand cu. ft.)	527,940	619,163	620,000	619,163
Water purchased	606,880	666,731	666,731	666,731
Broken water main repairs	212	175	275	200
Customer Inquiries	50,917	50,000	50,500	52,000
Sewage treated	7.4	9	6	8
Sludge solids removed	25.2	30	24	30
Power consumption	12.5	14	11	14
Natural gas for incinerator	61.6	70	51	70
Laboratory samples taken	6,656	7,000	7,000	7,000
Analytical lab tests run	32,275	35,000	34,000	35,000
Dye tests performed	7	15	30	30
Storm water samples collected	135	150	175	180
Illicit discharges identified	1	1	1	1
Illicit discharges removed	1	1	1	1
Covid Sampling	146	225	150	150
Significant Industrial User Inspections	14	15	14	14



ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31		FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>WATER &amp; SEWER SYSTEM</b>			
				<b>REVENUES:</b>			
\$ 53,437,920	\$ 30,771,002	\$ 61,451,200	\$ 62,584,495	Water & Sewer Charges	\$ 68,597,795	\$ 68,418,295	\$ 68,418,295
4,765	3,850	7,000	10,000	Water Sales-Unmetered	10,000	10,000	10,000
90,000	45,000	90,000	90,000	Public Fire Protection	90,000	90,000	90,000
1,036,646	533,733	1,067,466	902,225	Penalties	1,050,000	1,050,000	1,050,000
568,503	336,271	669,220	654,390	Other Income	654,390	654,390	654,390
70,470	41,108	70,470	70,470	Building Rental	70,470	70,470	70,470
85,051	39,226	82,726	70,010	Meter Sales/Repairs	90,010	90,010	90,010
10,301	374	10,000	10,000	Outside Service	10,000	10,000	10,000
28,039	7,477	30,000	20,000	Center Line Transmission	30,000	30,000	30,000
1,347,462	748,594	1,497,188	1,445,182	Pre-Treatment/Cross Connection Charges	1,641,918	1,641,918	1,641,918
13,700	-	-	15,000	Gain (Loss) On Asset Conversion	15,000	15,000	15,000
1,710,644	724,976	1,100,000	1,000,000	Interest On Investments	1,100,000	1,100,000	1,100,000
5,055,176	-	3,000,000	140,000	Grant Revenue	65,000	65,000	65,000
21,365,492	-	23,535,000	87,000,000	Financing Proceeds	84,782,000	84,782,000	86,200,000
-	-	-	-	Appropriation of Retained Earnings	-	-	-
<u>\$ 84,824,169</u>	<u>\$ 33,251,611</u>	<u>\$ 92,610,270</u>	<u>\$ 154,011,772</u>	<b>Total Revenues</b>	<u>\$ 158,206,583</u>	<u>\$ 158,027,083</u>	<u>\$ 159,445,083</u>
				<b>EXPENDITURES:</b>			
\$ 7,962,101	\$ 4,001,708	\$ 8,944,119	\$ 9,853,717	Personnel Services	\$ 10,835,400	\$ 10,717,902	\$ 10,717,902
6,912,635	2,758,639	7,760,132	7,901,812	Employee Benefits	8,416,592	8,358,900	8,358,900
36,463,202	16,192,749	40,934,111	45,853,507	Other Services and Charges	50,233,082	50,233,082	50,348,917
25,087,223	10,926,292	44,500,435	98,687,873	Capital Outlay	88,357,100	88,357,100	88,357,100
<u>\$ 76,425,161</u>	<u>\$ 33,879,388</u>	<u>\$ 102,138,797</u>	<u>\$ 162,296,909</u>	<b>Total Expenditures</b>	<u>\$ 157,842,174</u>	<u>\$ 157,666,984</u>	<u>\$ 157,782,819</u>
				<b>CHANGE IN NET POSITION</b>			
\$ 8,399,008	\$ (627,777)	\$ (9,528,527)	\$ (8,285,137)	<b>OPERATING (LOSS) INCOME FOR PERIOD</b>	\$ 364,409	\$ 360,099	\$ 1,662,264
				<b>ESTIMATED NET POSITION</b>			
38,453,640	46,852,648	46,852,648	46,852,647.70	<b>BEGINNING OF PERIOD</b>	37,324,121	37,324,121	37,324,121
				<b>RESTRICTED NET POSITION FOR:</b>			
(394,702)	(394,702)	(394,702)	(394,702)	<b>COMPENSATED ABSENCES</b>	(394,702)	(394,702)	(394,702)
-	-	-	-	<b>WATER/SEWER INFRASTRUCTURE FUND</b>	-	-	(1,250,000)
(36,301,667)	(29,004,204)	(25,749,183)	(28,008,953)	<b>CAPITAL OUTLAY</b>	(26,111,767)	(26,111,298)	(26,111,298)
				<b>LESS: APPROPRIATION OF</b>			
-	-	-	-	<b>RETAINED EARNINGS</b>	-	-	-
				<b>EST. UNRESTRICTED NET POSITION</b>			
<u>\$ 10,156,279</u>	<u>\$ 16,825,965</u>	<u>\$ 11,180,236</u>	<u>\$ 10,163,856</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ 11,182,061</u>	<u>\$ 11,178,220</u>	<u>\$ 11,230,385</u>

ENTERPRISE FUND PERSONNEL

<u>WATER &amp; SEWER SYSTEM</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
<u>Water &amp; Sewer Maintenance</u>								
Deputy Superintendent	1	\$ 116,603	1	\$ 120,101	1	\$ 120,101	1	\$ 120,101
Assistant Superintendent	-	-	1 (b)	\$ 116,600	-	-	-	-
Water Operations Manager	1	110,787	1	114,111	1	114,111	1	114,111
Water Division Supervisor/Dispatcher	1	99,736	1	102,728	1	102,728	1	102,728
Water Division Supervisor	3	92,373	3	95,144	3	95,144	3	95,144
Water Utilities Operator I	27	77,917	30 (b)	80,254	30 (b)	80,254	30 (b)	80,254
Senior Water Systems Monitor	2	96,104	2	98,987	2	98,987	2	98,987
Water Systems Monitor	1	83,039	1	85,530	1	85,530	1	85,530
GIS Technician	-	-	1 (b)	83,955	1 (b)	83,955	1 (b)	83,955
Office Coordinator-Water	1	91,461	1	94,205	1	94,205	1	94,205
Senior Admin Secretary-Cross Connection	1	73,117	1	75,311	1	75,311	1	75,311
Stock Clerk	1	70,242	1	72,349	1	72,349	1	72,349
Custodian	1	46,134	1	47,518	1	47,518	1	47,518
<u>Shared Services</u>								
Superintendent	1	\$ 135,917	1	\$ 139,995	1	\$ 139,995	1	\$ 139,995
Accounting Supervisor	1	118,083	1	121,625	1	121,625	1	121,625
Office Coordinator-Water Accounting	1	91,461	1	94,205	1	94,205	1	94,205
Computer Technician	1	77,786	1	80,120	1	80,120	1	80,120
Junior Accountant	-	-	1 (b)	72,580	1 (b)	72,580	1 (b)	72,580
Senior Account Technician	1	75,741	1	78,013	1	78,013	1	78,013
Account Technician	6	70,461	6	72,575	6	72,575	6	72,575
Office Assistant	-	-	1 (b)	46,567	1 (b)	46,567	1 (b)	46,567
Office Coordinator-Engineering	1	91,461	1	94,205	1	94,205	1	94,205
CAD & GIS Administrator	1	97,154	1	100,069	1	100,069	1	100,069
City Engineer	1	147,716	1	152,147	1	152,147	1	152,147
Assistant City Engineer	1	118,168	1	121,713	1	121,713	1	121,713
Civil Engineer II	1	108,415	1	111,667	1	111,667	1	111,667
Civil Engineer	1	103,440	1	106,543	1	106,543	1	106,543
CAD Design Specialist	1	83,955	1	86,474	1	86,474	1	86,474
Construction Specialist	3	81,582	3	84,029	3	84,029	3	84,029
<u>Waste Water Treatment Plant</u>								
Sanitary Engineer	1	\$ 147,716	1	\$ 152,147	1	\$ 152,147	1	\$ 152,147
Wastewater Specialist	1	110,501	1	113,816	1	113,816	1	113,816
Senior Facility Engineer	1	118,168	1	121,713	1	121,713	1	121,713
Facility Engineer	1	113,141	1	116,535	1	116,535	1	116,535

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position(s).

ENTERPRISE FUND PERSONNEL

<u>WATER &amp; SEWER SYSTEM</u>	<u>Present</u>		<u>Requested(a)</u>		<u>Recommended By Mayor(a)</u>		<u>Adopted By Council(a)</u>	
	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>	<u>No.</u>	<u>Rate</u>
<u>Waste Water Treatment Plant (continued)</u>								
Environmental Compliance Engineer	2	\$ 112,947	2	\$ 116,335	2	\$ 116,335	2	\$ 116,335
Laboratory Director	1	105,667	1	108,837	1	108,837	1	108,837
Junior Chemist	2	82,802	2	85,286	2	85,286	2	85,286
Environmental Compliance Officer	-	-	1 (b)	87,096	1 (b)	87,096	1 (b)	87,096
Laboratory Technician	1	73,714	1	75,925	1	75,925	1	75,925
Maintenance M&P Manager	1	102,234	1	105,301	1	105,301	1	105,301
Senior Mechanic Technician	1	95,765	1	98,638	1	98,638	1	98,638
Mechanic Technician	3	81,643	3	84,092	3	84,092	3	84,092
Mechanic Specialist	1	74,807	1	77,051	1	77,051	1	77,051
Senior Master Electrician	1	99,762	1	102,755	1	102,755	1	102,755
Master Electrician	1	90,511	1	93,226	1	93,226	1	93,226
WWTP Electrician	1	87,150	1	89,765	1	89,765	1	89,765
Industrial Services Manager	1	105,389	1	108,551	1	108,551	1	108,551
Industrial Waste Senior Specialist	1	84,559	1	87,096	1	87,096	1	87,096
Industrial Waste Specialist	1	78,931	1	81,299	1	81,299	1	81,299
Industrial Waste Technician	1	69,977	1	72,076	1	72,076	1	72,076
I & C System Manager	1	105,800	1	108,974	1	108,974	1	108,974
I & C System Technician	1	89,081	1	91,753	1	91,753	1	91,753
Chief Operator	1	112,947	1	116,335	1	116,335	1	116,335
Operations Supervisor	3	100,332	3	103,342	3	103,342	3	103,342
Treatment Specialist	9	79,299	10 (b)	81,678	10 (b)	81,678	10 (b)	81,678
WWTP Trainee	1	58,108	1	59,851	1	59,851	1	59,851
WWTP Office Coordinator	1	91,461	1	94,205	1	94,205	1	94,205
Senior Administrative Secretary-WWTP	1	73,117	1	75,311	1	75,311	1	75,311
Custodian	1	46,125	1	47,509	1	47,509	1	47,509
<u>Temporary Employees</u>								
Water & Sewer Maintenance		208,000		190,000		190,000		190,000
Shared Services		-		-		-		-
Waste Water Treatment Plant		40,000		40,000		40,000		40,000
<u>Overtime</u>								
Water & Sewer Maintenance		120,000		195,000		195,000		195,000
Shared Services		120,000		120,000		120,000		120,000
Waste Water Treatment Plant		300,000		300,000		300,000		300,000
Total Personnel		<u>103</u>		<u>112</u>		<u>111</u>		<u>111</u>

(a) Wage rates are based on Local 412 Unit 35, Warren Supervisors and Local 227 contracts that expire 6/30/29.

(b) New position(s).

ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>WATER &amp; SEWER SYSTEM EXPENDITURES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Personnel Services:</b>			
\$ 7,253,810	\$ 3,556,357	\$ 8,105,717	\$ 9,098,717	Permanent	\$ 9,990,400	\$ 9,872,902	\$ 9,872,902
190,125	107,381	211,594	205,000	Temporary Labor	230,000	230,000	230,000
518,166	337,970	626,808	550,000	Overtime	615,000	615,000	615,000
				<b>Employee Benefits:</b>			
60,749	51,076	112,224	103,500	Education Allowance	112,500	111,000	111,000
625,601	319,951	712,592	785,282	Social Security	865,740	856,345	856,345
1,603,764	168,494	2,408,067	2,407,685	Employee Insurance	2,876,665	2,849,632	2,849,632
1,176,698	591,764	1,202,476	1,221,420	Retiree Health Insurance	1,178,978	1,176,522	1,176,522
169,086	77,820	177,365	177,365	Longevity	227,809	224,409	224,409
3,118,742	1,410,226	2,918,109	3,015,761	Retirement Fund	2,953,634	2,940,126	2,940,126
42,722	74,045	88,500	50,000	Certification Bonuses	50,000	50,000	50,000
81,073	31,063	99,599	99,599	Holiday Pay	106,866	106,866	106,866
34,200	34,200	41,200	41,200	Clothing Allowance	44,400	44,000	44,000
				<b>Supplies and Other Charges:</b>			
555,573	197,260	623,000	623,000	Operating Supplies	650,000	650,000	650,000
1,379,997	652,907	1,956,359	2,075,000	Professional Services	2,293,500	2,293,500	2,293,500
53,768	42,024	125,000	125,000	Materials	125,000	125,000	125,000
366,179	262,582	420,000	110,000	Meter Replacement	420,000	420,000	420,000
172,230	39,126	300,000	300,000	Dirt Removal	325,000	325,000	325,000
759,991	313,785	1,050,000	1,050,000	Concrete, Lawn & Manhole Repairs	1,200,000	1,200,000	1,200,000
245,600	57,730	425,000	425,000	Lead and Copper Rule Replacements	425,000	425,000	425,000
317,687	165,139	360,000	360,000	Chemicals	415,000	415,000	415,000
-	-	50,000	50,000	Odor Control	50,000	50,000	50,000
363,393	420,408	800,000	320,000	Ash Removal Contract	340,000	340,000	340,000
74,265	26,417	104,500	104,500	Telephone	110,000	110,000	110,000
517,982	226,431	543,500	543,500	Vehicle Maintenance	572,500	572,500	572,500
848,538	163,333	1,021,000	1,021,000	Utilities	1,026,000	1,026,000	1,026,000
1,169,560	391,059	1,250,000	1,250,000	Electric Power	1,250,000	1,250,000	1,250,000
817,574	430,395	750,000	750,000	Repairs & Maintenance	1,100,000	1,100,000	1,100,000
227,647	37,009	240,000	240,000	Health, Safety & Security	90,000	90,000	90,000
23,124	17,786	28,000	28,000	Management Agency Fee	28,000	28,000	28,000
28,131	37,198	37,198	40,000	M.S.D.W.A. Annual Fee	43,000	43,000	43,000
20,200	21,800	21,800	25,000	Auditing	25,000	25,000	25,000
89,935	24,915	163,995	163,995	Grant Expenses	215,000	215,000	215,000

(Continued)

ENTERPRISE FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>WATER &amp; SEWER SYSTEM</u></b> <b>EXPENDITURES (Continued):</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>Other Services and Charges:</b>			
\$ 31,530	\$ 3,549	\$ 500,100	\$ 500,100	Facility Maintenance	\$ 665,000	\$ 665,000	\$ 665,000
316,403	204,068	335,000	335,000	Postage	355,000	355,000	355,000
11,078,669	4,070,360	11,894,247	12,379,000	Water Purchases	12,872,000	12,872,000	12,872,000
-	3,258	3,500	3,500	Unemployment Benefits	3,500	3,500	3,500
600,000	300,000	600,000	600,000	General Insurance	600,000	600,000	600,000
(5,732)	-	-	100,000	Uncollectible Debt	100,000	100,000	100,000
3,052,000	1,571,750	3,143,500	3,143,500	Administrative Expense	3,237,800	3,237,800	3,237,800
13,358,958	6,512,460	14,188,412	19,188,412	Debt Payments	21,696,782	21,696,782	21,812,617
				<b>Capital Outlay:</b>			
11,738,324	4,819,259	31,051,473	90,062,873	Capital Improvements-Equipment	51,574,500	51,574,500	51,574,500
13,348,899	6,107,033	13,448,962	8,625,000	Capital Improvements-Infrastructure	36,782,600	36,782,600	36,782,600
<u>\$ 76,425,161</u>	<u>\$ 33,879,388</u>	<u>\$ 102,138,797</u>	<u>\$ 162,296,909</u>	<b>Total Expenditures</b>	<u>\$ 157,842,174</u>	<u>\$ 157,666,984</u>	<u>\$ 157,782,819</u>

## *Capital Project Funds*

Capital Project Funds are used to account for the acquisition or construction of major capital facilities that benefit the general public.

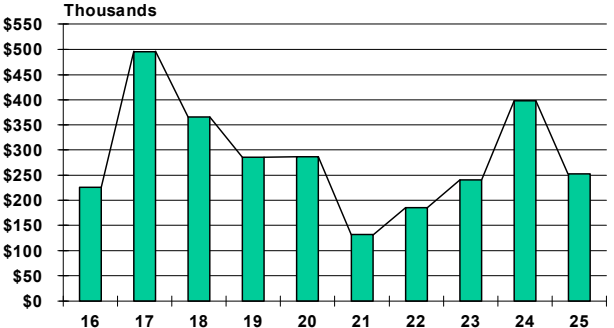
The Capital Project Funds of the City are:

- 37th District Court Building Renovation Fund

**37TH DISTRICT COURT BUILDING RENOVATION FUND**

This fund was established in October 2003 to account for fees collected by the 37<sup>th</sup> District Court to be used for future renovation of the 37<sup>th</sup> District Court Building.

**Expenditure History  
37<sup>th</sup> District Court Building Renovation**



CAPITAL PROJECT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>37th DISTRICT COURT BUILDING RENOVATION REVENUES:</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
\$ 837,021	\$ 358,403	\$ 575,000	\$ 575,000	Court Building Renovation Fee	\$ 825,000	\$ 825,000	\$ 825,000
543,046	256,035	325,000	325,000	Interest on Investments	525,000	525,000	525,000
770,678	-	-	-	Lease/Subscription	-	-	-
-	-	1,152,470	1,152,470	Fund Balance Appropriated	1,100,000	1,100,000	1,100,000
<u>\$ 2,150,745</u>	<u>\$ 614,438</u>	<u>\$ 2,052,470</u>	<u>\$ 2,052,470</u>	<b>Total Revenues</b>	<u>\$ 2,450,000</u>	<u>\$ 2,450,000</u>	<u>\$ 2,450,000</u>
				<b>EXPENDITURES:</b>			
\$ 156,340	\$ 24,533	\$ 2,052,470	\$ 2,052,470	Capital Improvements	\$ 2,518,180	\$ 2,518,180	\$ 2,518,180
770,678	-	-	-	Lease/Subscription Purchase	-	-	-
95,883	-	-	-	Lease/Subscription Principal/Interest	95,883	95,883	95,883
<u>\$ 1,022,901</u>	<u>\$ 24,533</u>	<u>\$ 2,052,470</u>	<u>\$ 2,052,470</u>	<b>Total Expenditures</b>	<u>\$ 2,614,063</u>	<u>\$ 2,614,063</u>	<u>\$ 2,614,063</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ (164,063)	\$ (164,063)	\$ (164,063)
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	11,749,888	11,749,888	11,749,888
				<b>LESS: FUND BALANCE APPROPRIATED</b>	(1,100,000)	(1,100,000)	(1,100,000)
-	-	(1,152,470)	(1,152,470)				
<u>\$ 12,902,358</u>	<u>\$ 13,492,263</u>	<u>\$ 11,749,888</u>	<u>\$ 11,749,888</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 10,485,825</u>	<u>\$ 10,485,825</u>	<u>\$ 10,485,825</u>

# *Debt Service Funds*

Debt Service Funds are used to account for the accumulation of resources and payments of general long-term debt principal and interest. Debt Service Funds are not involved with the long-term debt of proprietary funds, which are responsible for redeeming their own obligations. Debt Service Funds are required when legally mandated and/or if revenues are being accumulated for general obligation long term debt principal and interest payments maturing in future years.

The following are Debt Funds of the City:

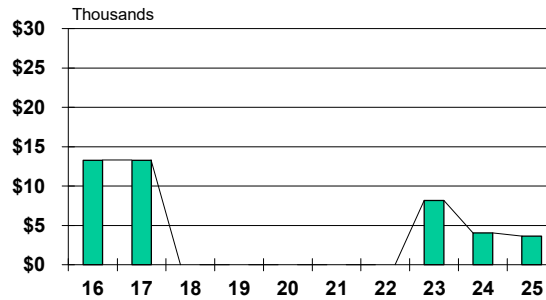
- Chapter 20 and 21 Drain Debt
- Michigan Transportation Debt Funds
- Capital Improvement Debt Funds – Major Road Improvements
- Capital Improvement Debt Fund – General Obligation Capital Improvements and Equipment
- Downtown Development Authority Debt Funds

## CHAPTER 20 AND 21 DRAIN DEBT FUND

Under State law, the County has the authority and control to obtain the necessary bonding, bidding, debt service, apportionment, etc., for intra-county and inter-county drain projects that are vital to the public health.

The City's Chapter 20 and 21 drain funds reflect Warren's drain debt requirements and maintenance costs as indicated by Macomb County Drain Commissioners. The full faith and credit of the County has been pledged under provisions of Chapter 20 and 21 Drain and Public Works Act 342.

**Expenditure History  
Chapter 20 & 21 Drain Debt Fund**



DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>CHAPTER 20 AND 21 DRAINS DEBT FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
\$ -	\$ -	\$ -	\$ -	Miscellaneous	\$ -	\$ -	\$ -
3,662	860	3,100	3,100	Interest on Investments	3,100	3,100	3,100
-	-	21,900	21,900	Fund Balance Appropriated	21,900	21,900	21,900
<u>\$ 3,662</u>	<u>\$ 860</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<b>Total Revenues</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
				<b>EXPENDITURES:</b>			
\$ -	\$ -	\$ 25,000	\$ 25,000	Maintenance Fees	\$ 25,000	\$ 25,000	\$ 25,000
-	-	25,000	25,000	<b>Total Expenditures</b>	25,000	25,000	25,000
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
3,662	860	-	-	<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	62,768	62,768	62,768
81,006	84,668	84,668	84,668	<b>LESS: FUND BALANCE APPROPRIATED</b>	(21,900)	(21,900)	(21,900)
-	-	(21,900)	(21,900)	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ 40,868</u>	<u>\$ 40,868</u>	<u>\$ 40,868</u>
<u>\$ 84,668</u>	<u>\$ 85,528</u>	<u>\$ 62,768</u>	<u>\$ 62,768</u>				

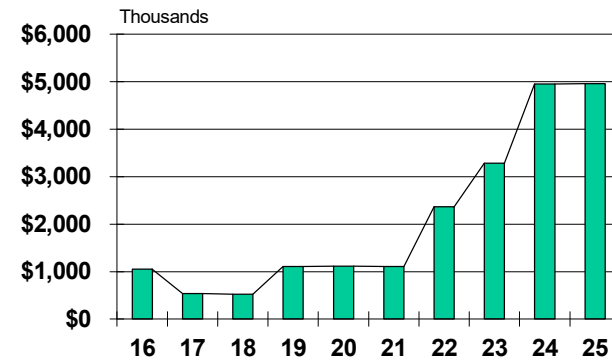
## MICHIGAN TRANSPORTATION DEBT FUNDS

Michigan Transportation Bonds are issued pursuant to the provisions of Act 175, Public Acts of Michigan 1952 as amended, for the purpose of defraying part of the cost of constructing major and local street improvements in the City of Warren. These bonds are issued in anticipation of state shared Michigan Transportation Fund payments from the State of Michigan to be received by the City. The bonds pledge the full faith and credit of the City of Warren as additional security for payment of the principal and interest.

The following schedules reflect existing debts only and do not include any proposed bond issues.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 2,820,000	\$ 2,139,368	\$ 4,959,368
2028	2,940,000	2,016,068	4,956,068
2029	3,070,000	1,887,368	4,957,368
2030	3,205,000	1,751,728	4,956,728
2031	3,350,000	1,609,423	4,959,423
2032	3,505,000	1,460,013	4,965,013
2033	3,650,000	1,312,913	4,962,913
2034	2,685,000	1,168,750	3,853,750
2035	2,800,000	1,055,800	3,855,800
2036	2,905,000	948,650	3,853,650
2037	3,020,000	836,850	3,856,850
2038	3,135,000	720,050	3,855,050
2039	3,255,000	598,100	3,853,100
2040	3,385,000	470,900	3,855,900
2041	3,515,000	337,950	3,852,950
2042	2,395,000	199,250	2,594,250
2043	1,590,000	79,500	1,669,500
	<u>\$51,225,000</u>	<u>\$18,592,681</u>	<u>\$69,817,681</u>

**Expenditure History  
Michigan Transportation Debt**



DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>SUMMARY</b> <b><u>MICHIGAN TRANSPORTATION</u></b> <b><u>DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from Michigan Transportation Operating Fund:			
\$ 4,961,717	\$ 1,130,459	\$ 4,953,918	\$ 4,953,918	Major Streets	\$ 4,961,368	\$ 4,961,368	\$ 4,961,368
<u>\$ 4,961,717</u>	<u>\$ 1,130,459</u>	<u>\$ 4,953,918</u>	<u>\$ 4,953,918</u>	<b>Total Revenues</b>	<u>\$ 4,961,368</u>	<u>\$ 4,961,368</u>	<u>\$ 4,961,368</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
\$ 2,590,000	\$ -	\$ 2,695,000	\$ 2,695,000	Major Streets	\$ 2,820,000	\$ 2,820,000	\$ 2,820,000
2,369,717	1,128,459	2,256,918	2,256,918	Interest: Major Streets	2,139,368	2,139,368	2,139,368
2,000	2,000	2,000	2,000	Agent Fees: Major Streets	2,000	2,000	2,000
<u>\$ 4,961,717</u>	<u>\$ 1,130,459</u>	<u>\$ 4,953,918</u>	<u>\$ 4,953,918</u>	<b>Total Expenditures</b>	<u>\$ 4,961,368</u>	<u>\$ 4,961,368</u>	<u>\$ 4,961,368</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
-	-	-	-	<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>2023</u></b> <b><u>MICHIGAN TRANSPORTATION</u></b> <b><u>DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
<b><u>REVENUES:</u></b>							
Transfer from Michigan Transportation Operating Fund:							
\$ 1,676,000	\$ 489,125	\$ 1,667,750	\$ 1,667,750	Major Streets	\$ 1,673,250	\$ 1,673,250	\$ 1,673,250
<u>\$ 1,676,000</u>	<u>\$ 489,125</u>	<u>\$ 1,667,750</u>	<u>\$ 1,667,750</u>	<b>Total Revenues</b>	<u>\$ 1,673,250</u>	<u>\$ 1,673,250</u>	<u>\$ 1,673,250</u>
<b><u>EXPENDITURES:</u></b>							
Debt Service Payments:							
Principal:							
\$ 665,000	\$ -	\$ 690,000	\$ 690,000	Major Streets	\$ 730,000	\$ 730,000	\$ 730,000
1,010,500	488,625	977,250	977,250	Interest: Major Streets	942,750	942,750	942,750
500	500	500	500	Agent Fees: Major Streets	500	500	500
<u>\$ 1,676,000</u>	<u>\$ 489,125</u>	<u>\$ 1,667,750</u>	<u>\$ 1,667,750</u>	<b>Total Expenditures</b>	<u>\$ 1,673,250</u>	<u>\$ 1,673,250</u>	<u>\$ 1,673,250</u>
<b>NET INCREASE (DECREASE) IN FUND</b>							
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
<b>ESTIMATED FUND BALANCE</b>							
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ESTIMATED FUND BALANCE</b>							
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<u>2022</u> <u>MICHIGAN TRANSPORTATION</u> <u>DEBT SERVICE FUND</u>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
<b>REVENUES:</b>							
Transfer from Michigan Transportation Operating Fund:							
\$ 925,500	\$ 260,875	\$ 926,250	\$ 926,250	Major Streets	\$ 926,000	\$ 926,000	\$ 926,000
<u>\$ 925,500</u>	<u>\$ 260,875</u>	<u>\$ 926,250</u>	<u>\$ 926,250</u>	<b>Total Revenues</b>	<u>\$ 926,000</u>	<u>\$ 926,000</u>	<u>\$ 926,000</u>
<b>EXPENDITURES:</b>							
Debt Service Payments:							
Principal:							
\$ 385,000	\$ -	\$ 405,000	\$ 405,000	Major Streets	\$ 425,000	\$ 425,000	\$ 425,000
540,000	260,375	520,750	520,750	Interest: Major Streets	500,500	500,500	500,500
500	500	500	500	Agent Fees: Major Streets	500	500	500
<u>\$ 925,500</u>	<u>\$ 260,875</u>	<u>\$ 926,250</u>	<u>\$ 926,250</u>	<b>Total Expenditures</b>	<u>\$ 926,000</u>	<u>\$ 926,000</u>	<u>\$ 926,000</u>
<b>NET INCREASE (DECREASE) IN FUND</b>							
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
<b>ESTIMATED FUND BALANCE</b>							
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ESTIMATED FUND BALANCE</b>							
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2021</b> <b><u>MICHIGAN TRANSPORTATION</u></b> <b><u>DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from Michigan Transportation Operating Fund:			
\$ 1,258,200	\$ 259,225	\$ 1,257,950	\$ 1,257,950	Major Streets	\$ 1,260,950	\$ 1,260,950	\$ 1,260,950
<u>\$ 1,258,200</u>	<u>\$ 259,225</u>	<u>\$ 1,257,950</u>	<u>\$ 1,257,950</u>	<b>Total Revenues</b>	<u>\$ 1,260,950</u>	<u>\$ 1,260,950</u>	<u>\$ 1,260,950</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
\$ 705,000	\$ -	\$ 740,000	\$ 740,000	Major Streets	\$ 780,000	\$ 780,000	\$ 780,000
552,700	258,725	517,450	517,450	Major Streets	480,450	480,450	480,450
500	500	500	500	Agent Fees: Major Streets	500	500	500
<u>\$ 1,258,200</u>	<u>\$ 259,225</u>	<u>\$ 1,257,950</u>	<u>\$ 1,257,950</u>	<b>Total Expenditures</b>	<u>\$ 1,260,950</u>	<u>\$ 1,260,950</u>	<u>\$ 1,260,950</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

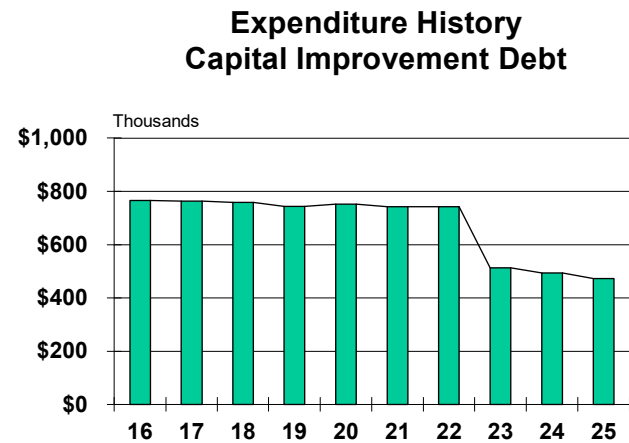
FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2018</b> <b><u>MICHIGAN TRANSPORTATION</u></b> <b><u>DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from Michigan Transportation Operating Fund:			
				Major Streets			
\$ 1,102,017	\$ 121,234	\$ 1,101,968	\$ 1,101,968		\$ 1,101,168	\$ 1,101,168	\$ 1,101,168
<u>\$ 1,102,017</u>	<u>\$ 121,234</u>	<u>\$ 1,101,968</u>	<u>\$ 1,101,968</u>	<b>Total Revenues</b>	<u>\$ 1,101,168</u>	<u>\$ 1,101,168</u>	<u>\$ 1,101,168</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
				Major Streets			
\$ 835,000	\$ -	\$ 860,000	\$ 860,000		\$ 885,000	\$ 885,000	\$ 885,000
				Interest:			
				Major Streets			
266,517	120,734	241,468	241,468		215,668	215,668	215,668
				Agent Fees:			
				Major Streets			
500	500	500	500		500	500	500
<u>\$ 1,102,017</u>	<u>\$ 121,234</u>	<u>\$ 1,101,968</u>	<u>\$ 1,101,968</u>	<b>Total Expenditures</b>	<u>\$ 1,101,168</u>	<u>\$ 1,101,168</u>	<u>\$ 1,101,168</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## CAPITAL IMPROVEMENT DEBT FUNDS

Capital Improvement Bonds are issued pursuant to the provisions of Act 34, Public Acts of Michigan 2001 as amended, for the purpose of defraying part of the cost of capital improvements in the City of Warren. These bonds are issued in anticipation of state shared Michigan Transportation Fund payments from the State of Michigan to be received by the City. The bonds pledge the full faith and credit of the City of Warren as additional security for payment of the principal and interest.

The following schedule reflects existing debt only that relates to Major Road improvements and does not include any proposed bond issues.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 373,470	\$ 12,062	\$ 385,532
2028	135,000	6,335	141,335
2029	130,000	2,113	132,113
	<u>\$ 638,470</u>	<u>\$ 20,510</u>	<u>\$ 658,980</u>



DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>SUMMARY</u></b> <b><u>CAPITAL IMPROVEMENT</u></b> <b><u>DEBT SERVICE FUNDS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from Michigan Transportation			
				<u>Operating Fund:</u>			
\$ 472,656	\$ 444,907	\$ 452,888	\$ 452,888	Major Streets	\$ 386,532	\$ 386,532	\$ 386,532
<u>\$ 472,656</u>	<u>\$ 444,907</u>	<u>\$ 452,888</u>	<u>\$ 452,888</u>	<b>Total Revenues</b>	<u>\$ 386,532</u>	<u>\$ 386,532</u>	<u>\$ 386,532</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
\$ 444,530	\$ 432,347	\$ 432,347	\$ 432,347	Major Streets	\$ 373,470	\$ 373,470	\$ 373,470
27,267	11,701	19,541	19,541	Interest:			
				Major Streets	12,062	12,062	12,062
859	859	1,000	1,000	Agent Fees:			
				Major Streets	1,000	1,000	1,000
<u>\$ 472,656</u>	<u>\$ 444,907</u>	<u>\$ 452,888</u>	<u>\$ 452,888</u>	<b>Total Expenditures</b>	<u>386,532</u>	<u>\$ 386,532</u>	<u>\$ 386,532</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
-	-	-	-	<b>BEGINNING OF PERIOD</b>	-	-	-
				<b>LESS: FUND BALANCE</b>			
-	-	-	-	<b>APPROPRIATED</b>	-	-	-
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2021A (Refinanced 2013A/2006 Issue) CAPITAL IMPROVEMENT BONDS DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Michigan Transportation Operating Fund:			
\$ 303,575	\$ 291,091	\$ 292,750	\$ 292,750	Major Streets	\$ 235,488	\$ 235,488	\$ 235,488
\$ 303,575	\$ 291,091	\$ 292,750	\$ 292,750	<b>Total Revenues</b>	\$ 235,488	\$ 235,488	\$ 235,488
				<b>EXPENDITURES:</b>			
				Debt Service Payments:			
				Principal:			
\$ 294,530	\$ 287,347	\$ 287,347	\$ 287,347	Major Streets	\$ 233,470	\$ 233,470	\$ 233,470
8,686	3,385	4,903	4,903	Interest: Major Streets	1,518	1,518	1,518
359	359	500	500	Agent Fees: Major Streets	500	500	500
\$ 303,575	\$ 291,091	\$ 292,750	\$ 292,750	<b>Total Expenditures</b>	\$ 235,488	\$ 235,488	\$ 235,488
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
				<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	\$ -	\$ -	\$ -

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2015 (Refinanced 2008 Issue) CAPITAL IMPROVEMENT BONDS DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Michigan Transportation Operating Fund:			
				Major Streets	\$ 151,044	\$ 151,044	\$ 151,044
\$ 169,081	\$ 153,816	\$ 160,138	\$ 160,138	<b>Total Revenues</b>	<u>\$ 151,044</u>	<u>\$ 151,044</u>	<u>\$ 151,044</u>
\$ 169,081	\$ 153,816	\$ 160,138	\$ 160,138	<b>EXPENDITURES:</b>			
				Debt Service Payments:			
				Principal:			
				Major Streets	\$ 140,000	\$ 140,000	\$ 140,000
\$ 150,000	\$ 145,000	\$ 145,000	\$ 145,000	Interest:			
				Major Streets	10,544	10,544	10,544
18,581	8,316	14,638	14,638	Agent Fees:			
				Major Streets	500	500	500
500	500	500	500	<b>Total Expenditures</b>	<u>\$ 151,044</u>	<u>\$ 151,044</u>	<u>\$ 151,044</u>
\$ 169,081	\$ 153,816	\$ 160,138	\$ 160,138				
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
-	-	-	-	<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
-	-	-	-	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				

## **CAPITAL IMPROVEMENT: GENERAL OBLIGATION DEBT FUND**

Capital Improvement Bonds are issued pursuant to the provisions of Act 34, Public Acts of Michigan 2001 as amended, for the purpose of defraying part of the cost of capital improvements in the City of Warren.

These bonds are being issued in anticipation of tax revenue generated by the General Fund. The bonds pledge the full faith and credit of the City of Warren as additional security for payment of the principal and interest.

The following schedule reflects existing debt only that relates to General Fund capital improvement and equipment purchases and does not include any proposed bond issues.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 1,265,000	\$ 582,125	\$ 1,847,125
2028	1,325,000	517,375	1,842,375
2029	1,290,000	452,000	1,742,000
2030	1,355,000	385,875	1,740,875
2031	1,425,000	316,375	1,741,375
2032	1,495,000	243,375	1,738,375
2033	1,575,000	166,625	1,741,625
2034	970,000	103,000	1,073,000
2035	1,020,000	53,250	1,073,250
2036	45,000	26,625	71,625
2037	45,000	24,375	69,375
2038	50,000	22,000	72,000
2039	50,000	19,500	69,500
2040	55,000	16,875	71,875
2041	55,000	14,125	69,125
2042	60,000	11,250	71,250
2043	60,000	8,250	68,250
2044	65,000	5,125	70,125
2045	70,000	1,750	71,750
	<u>\$12,275,000</u>	<u>\$2,969,875</u>	<u>\$15,244,875</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>SUMMARY</u></b> <b><u>CAPITAL IMPROVEMENT</u></b> <b><u>GENERAL BOND OBLIGATION</u></b> <b><u>DEBT SERVICE FUNDS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from General Fund			
\$ 338,747	\$ 1,537,375	\$ 1,844,250	\$ 1,844,250	Administrative Unallocated	\$ 2,839,959	\$ 2,839,959	\$ 2,839,959
<u>\$ 338,747</u>	<u>\$ 1,537,375</u>	<u>\$ 1,844,250</u>	<u>\$ 1,844,250</u>	<b>Total Revenues</b>	<u>\$ 2,839,959</u>	<u>\$ 2,839,959</u>	<u>\$ 2,839,959</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	Principal	\$ 1,890,250	\$ 1,890,250	\$ 1,890,250
338,747	336,875	643,750	643,750	Interest	946,709	946,709	946,709
-	500	500	500	Agent Fees	3,000	3,000	3,000
<u>\$ 338,747</u>	<u>\$ 1,537,375</u>	<u>\$ 1,844,250</u>	<u>\$ 1,844,250</u>	<b>Total Expenditures</b>	<u>\$ 2,839,959</u>	<u>\$ 2,839,959</u>	<u>\$ 2,839,959</u>
\$ -	\$ -	\$ -	\$ -	<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
-	-	-	-	<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
-	-	-	-	<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>CAPITAL IMPROVEMENT BOND, SERIES 2024 DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from General Fund			
\$ 338,747	\$ 1,537,375	\$ 1,844,250	\$ 1,844,250	Administrative Unallocated	\$ 1,848,625	\$ 1,848,625	\$ 1,848,625
<u>\$ 338,747</u>	<u>\$ 1,537,375</u>	<u>\$ 1,844,250</u>	<u>\$ 1,844,250</u>	<b>Total Revenues</b>	<u>\$ 1,848,625</u>	<u>\$ 1,848,625</u>	<u>\$ 1,848,625</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	Administrative Unallocated	\$ 1,265,000	\$ 1,265,000	\$ 1,265,000
338,747	336,875	643,750	643,750	Interest:			
				Administrative Unallocated	582,125	582,125	582,125
				Agent Fees:			
-	500	500	500	Administrative Unallocated	1,500	1,500	1,500
<u>\$ 338,747</u>	<u>\$ 1,537,375</u>	<u>\$ 1,844,250</u>	<u>\$ 1,844,250</u>	<b>Total Expenditures</b>	<u>\$ 1,848,625</u>	<u>\$ 1,848,625</u>	<u>\$ 1,848,625</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
				<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>CAPITAL IMPROVEMENT PROPOSED BOND, SERIES 2027 DEBT SERVICE FUND</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from General Fund			
\$ -	\$ -	\$ -	\$ -	Administrative Unallocated	\$ 991,334	\$ 991,334	\$ 991,334
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Total Revenues</b>	<u>\$ 991,334</u>	<u>\$ 991,334</u>	<u>\$ 991,334</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
				Principal:			
\$ -	\$ -	\$ -	\$ -	Administrative Unallocated	\$ 625,250	\$ 625,250	\$ 625,250
-	-	-	-	Interest:			
				Administrative Unallocated	364,584	364,584	364,584
				Agent Fees:			
-	-	-	-	Administrative Unallocated	1,500	1,500	1,500
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Total Expenditures</b>	<u>\$ 991,334</u>	<u>\$ 991,334</u>	<u>\$ 991,334</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
				<b>LESS: FUND BALANCE APPROPRIATED</b>	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

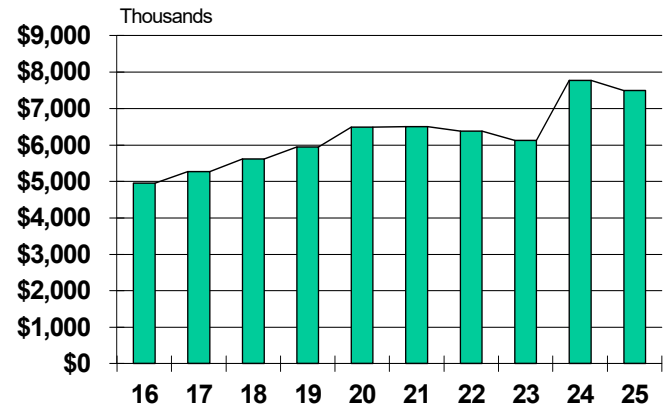
## DOWNTOWN DEVELOPMENT AUTHORITY DEBT FUNDS

Downtown Development Authority Bonds are issued pursuant to the provisions of Act 197, Public Acts of Michigan 1975 as amended, for the purpose of funding the cost of capital improvements in the City of Warrens Downtown Development District. These bonds are issued in anticipation of tax revenues generated within the DDA District. The bonds pledge the full faith and credit of the City of Warren as additional security for payment of the principal and interest.

The following schedule reflects existing debt only that relates to Downtown Development Authority improvements and does not include any proposed bond issues.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 4,655,000	\$ 1,101,450	\$ 5,756,450
2028	3,225,000	969,275	4,194,275
2029	1,930,000	877,275	2,807,275
2030	835,000	820,500	1,655,500
2031	880,000	778,750	1,658,750
2032	925,000	734,750	1,659,750
2033	970,000	688,500	1,658,500
2034	1,015,000	640,000	1,655,000
2035	1,070,000	589,250	1,659,250
2036	1,120,000	535,750	1,655,750
2037	1,180,000	479,750	1,659,750
2038	1,235,000	420,750	1,655,750
2039	1,300,000	359,000	1,659,000
2040	1,365,000	294,000	1,659,000
2041	1,430,000	225,750	1,655,750
2042	1,505,000	154,250	1,659,250
2044	1,580,000	79,000	1,659,000
	<u>\$ 26,220,000</u>	<u>\$ 9,748,000</u>	<u>\$ 35,968,000</u>

**Expenditure History  
Downtown Development Authority Debt**



DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b><u>SUMMARY</u></b> <b><u>DOWNTOWN DEVELOPMENT AUTHORITY</u></b> <b><u>DEBT SERVICE FUNDS</u></b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b><u>REVENUES:</u></b>			
				Transfer from Downtown Development			
\$ 7,493,832	\$ 5,923,292	\$ 7,211,742	\$ 7,211,742	Authority Operating Fund	\$ 5,758,450	\$ 5,758,450	\$ 5,758,450
<u>\$ 7,493,832</u>	<u>\$ 5,923,292</u>	<u>\$ 7,211,742</u>	<u>\$ 7,211,742</u>	<b>Total Revenues</b>	<u>\$ 5,758,450</u>	<u>\$ 5,758,450</u>	<u>\$ 5,758,450</u>
				<b><u>EXPENDITURES:</u></b>			
				Debt Service Payments:			
\$ 6,070,000	\$ 5,260,000	\$ 5,950,000	\$ 5,950,000	Principal	\$ 4,655,000	\$ 4,655,000	\$ 4,655,000
1,421,957	661,792	1,259,242	1,259,242	Interest	1,101,450	1,101,450	1,101,450
1,875	1,500	2,500	2,500	Agent Fees	2,000	2,000	2,000
<u>\$ 7,493,832</u>	<u>\$ 5,923,292</u>	<u>\$ 7,211,742</u>	<u>\$ 7,211,742</u>	<b>Total Expenditures</b>	<u>5,758,450</u>	<u>\$ 5,758,450</u>	<u>\$ 5,758,450</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2023 DOWNTOWN DEVELOPMENT AUTHORITY DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Downtown Development Authority Operating Fund			
\$ 1,657,125	\$ 484,500	\$ 1,660,000	\$ 1,660,000		\$ 1,660,500	\$ 1,660,500	\$ 1,660,500
<u>\$ 1,657,125</u>	<u>\$ 484,500</u>	<u>\$ 1,660,000</u>	<u>\$ 1,660,000</u>	<b>Total Revenues</b>	<u>\$ 1,660,500</u>	<u>\$ 1,660,500</u>	<u>\$ 1,660,500</u>
				<b>EXPENDITURES:</b>			
				Debt Service Payments:			
\$ 655,000	\$ -	\$ 690,000	\$ 690,000	Principal	\$ 725,000	\$ 725,000	\$ 725,000
1,001,750	484,500	969,000	969,000	Interest	934,500	934,500	934,500
375	-	1,000	1,000	Agent Fees	1,000	1,000	1,000
<u>\$ 1,657,125</u>	<u>\$ 484,500</u>	<u>\$ 1,660,000</u>	<u>\$ 1,660,000</u>	<b>Total Expenditures</b>	<u>\$ 1,660,500</u>	<u>\$ 1,660,500</u>	<u>\$ 1,660,500</u>
				<b>NET INCREASE (DECREASE) IN FUND BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE BEGINNING OF PERIOD</b>	-	-	-
				<b>ESTIMATED FUND BALANCE (DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2021 (Refinanced 2013/2002 Issue) DOWNTOWN DEVELOPMENT AUTHORITY DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Downtown Development Authority Operating Fund			
\$ 1,358,607	\$ 1,259,767	\$ 1,259,767	\$ 1,259,767		\$ -	\$ -	\$ -
<u>\$ 1,358,607</u>	<u>\$ 1,259,767</u>	<u>\$ 1,259,767</u>	<u>\$ 1,259,767</u>	<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>EXPENDITURES:</b>			
				Debt Service Payments:			
\$ 1,345,000	\$ 1,255,000	\$ 1,255,000	\$ 1,255,000	Principal	\$ -	\$ -	\$ -
13,107	4,267	4,267	4,267	Interest	-	-	-
500	500	500	500	Agent Fees	-	-	-
<u>\$ 1,358,607</u>	<u>\$ 1,259,767</u>	<u>\$ 1,259,767</u>	<u>\$ 1,259,767</u>	<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>BEGINNING OF PERIOD</b>	<u>-</u>	<u>-</u>	<u>-</u>
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2014 (Refinanced 2003 and 2004 Issues) DOWNTOWN DEVELOPMENT AUTHORITY DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Downtown Development Authority Operating Fund			
\$ 3,099,500	\$ 2,913,625	\$ 2,974,600	\$ 2,974,600		\$ 2,836,125	\$ 2,836,125	\$ 2,836,125
<u>\$ 3,099,500</u>	<u>\$ 2,913,625</u>	<u>\$ 2,974,600</u>	<u>\$ 2,974,600</u>	<b>Total Revenues</b>	<u>\$ 2,836,125</u>	<u>\$ 2,836,125</u>	<u>\$ 2,836,125</u>
				<b>EXPENDITURES:</b>			
				Debt Service Payments:			
\$ 2,850,000	\$ 2,810,000	\$ 2,810,000	\$ 2,810,000	Principal	\$ 2,755,000	\$ 2,755,000	\$ 2,755,000
249,000	103,125	164,100	164,100	Interest	80,625	80,625	80,625
500	500	500	500	Agent Fees	500	500	500
<u>\$ 3,099,500</u>	<u>\$ 2,913,625</u>	<u>\$ 2,974,600</u>	<u>\$ 2,974,600</u>	<b>Total Expenditures</b>	<u>\$ 2,836,125</u>	<u>\$ 2,836,125</u>	<u>\$ 2,836,125</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
-	-	-	-	<b>BEGINNING OF PERIOD</b>	-	-	-
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT FUNDS  
ACTUAL, ESTIMATED, REQUESTED AND APPROVED

FY 2025 Actual Year	FY 2026 Actual to December 31	FY 2026 Estimated To June 30	FY 2026 Amended Budget December 31	<b>2015 (Refinanced 2005 Issue) DOWNTOWN DEVELOPMENT AUTHORITY DEBT SERVICE FUND</b>	FY 2027 Departmental Request	FY 2027 Recommended By Mayor	FY 2027 Adopted By Council
				<b>REVENUES:</b>			
				Transfer from Downtown Development Authority Operating Fund			
\$ 1,378,600	\$ 1,265,400	\$ 1,317,375	\$ 1,317,375		\$ 1,261,825	\$ 1,261,825	\$ 1,261,825
<u>\$ 1,378,600</u>	<u>\$ 1,265,400</u>	<u>\$ 1,317,375</u>	<u>\$ 1,317,375</u>	<b>Total Revenues</b>	<u>\$ 1,261,825</u>	<u>\$ 1,261,825</u>	<u>\$ 1,261,825</u>
				<b>EXPENDITURES:</b>			
				Debt Service Payments:			
\$ 1,220,000	\$ 1,195,000	\$ 1,195,000	\$ 1,195,000	Principal	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000
158,100	69,900	121,875	121,875	Interest	86,325	86,325	86,325
500	500	500	500	Agent Fees	500	500	500
<u>\$ 1,378,600</u>	<u>\$ 1,265,400</u>	<u>\$ 1,317,375</u>	<u>\$ 1,317,375</u>	<b>Total Expenditures</b>	<u>\$ 1,261,825</u>	<u>\$ 1,261,825</u>	<u>\$ 1,261,825</u>
				<b>NET INCREASE (DECREASE) IN FUND</b>			
\$ -	\$ -	\$ -	\$ -	<b>BALANCE DURING THE PERIOD</b>	\$ -	\$ -	\$ -
				<b>ESTIMATED FUND BALANCE</b>			
-	-	-	-	<b>BEGINNING OF PERIOD</b>	-	-	-
				<b>ESTIMATED FUND BALANCE</b>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>(DEFICIT) END OF PERIOD</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# *Supplemental Information*

The following supplemental information is presented to furnish the reader with a detailed analysis of the 2027 capital outlays, financial operations, and historical trends.

This information contains comprehensive data, frequently covering the last several fiscal years, relating to the financial, economic, physical and societal characteristics of the City.

GENERAL FUND  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>		<u>Qty</u>	<u>Departmental</u> <u>Request</u> <u>Amount</u>		<u>Qty</u>	<u>Recommended</u> <u>By Mayor</u> <u>Amount</u>		<u>Qty</u>	<u>Adopted</u> <u>By Council</u> <u>Amount</u>	<u>New or</u> <u>Replacement</u> <u>Item</u>
<u>Council</u>										
Office Equipment - Envelope Stuffer		-	\$ -		-	\$ -		1	\$ 20,000	New
<u>Clerk's</u>										
Voting Machines	98000	53	\$ 795,000		-	\$ -		-	\$ -	Replacement
Early Voting Tabulators	98000	10	150,000		-	-		-	-	Replacement
Absentee Counting Boards	98000	53	750,000		-	-		-	-	Replacement
			<u>\$ 1,695,000</u>			<u>\$ -</u>			<u>\$ -</u>	
<u>Information Systems (IS)</u>										
Failover Switches	98001	2	\$ 30,000		2	\$ 30,000		2	\$ 30,000	Replacement
UPS Battery	98001	1	50,000		1	50,000		1	50,000	Replacement
			<u>\$ 80,000</u>			<u>\$ 80,000</u>			<u>\$ 80,000</u>	
<u>Engineering</u>										
GIS CAD Workstations		3	\$ 27,000		3	\$ 27,000		3	\$ 27,000	Replacement
Survey Equipment		various	10,000		various	10,000		various	10,000	Replacement
			<u>\$ 37,000</u>			<u>\$ 37,000</u>			<u>\$ 37,000</u>	
<u>Fire Department</u>										
New Fire Station	97400	1	\$ 12,000,000		-	\$ -		-	\$ -	New
Renovations - Station 6	97400	various	6,000,000		-	-		-	-	Replacement
Renovations - Apparatus Garage	97400	1	1,000,000		-	-		-	-	Replacement
EMS Squads	97400	2	720,000		-	-		-	-	New
Apparatus & Training Storage Garage	97400	1	500,000		-	-		-	-	New
Renovations - Stations, Admin & Apparatus	97400	various	350,000		various	350,000		various	350,000	Replacement
Fire Apparatus Equipment - Loose Equipment	97400	various	250,000		various	250,000		various	250,000	New
Staff Vehicles	97400	4	250,000		-	-		-	-	New
SCBA Decon Equipment	97400	various	100,000		various	100,000		various	100,000	New
Emergency Generator - Station	97400	1	75,000		1	75,000		1	75,000	Replacement
Stryker Power Load System	97400	1	75,000		1	75,000		1	75,000	New
Air Fill Station - Station 3 Additional	97400	1	60,000		1	60,000		1	60,000	New
Training Center Feasibility Study	97400	1	50,000		1	50,000		1	50,000	New
Fire Station Feasibility Study	97400	1	50,000		1	50,000		1	50,000	
Natural Gas Methane Monitor - Hazmat	97400	1	20,000		1	20,000		1	20,000	New
Digitize Fire Prevention Files	97400	1	15,000		1	15,000		1	15,000	New
Smoke Trailer Rehabilitation	97400	1	10,000		1	10,000		1	10,000	New

(Continued)

GENERAL FUND  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request</u>		<u>Recommended By Mayor</u>		<u>Adopted By Council</u>		<u>New or Replacement Item</u>
		<u>Amount</u>	<u>Qty</u>	<u>Amount</u>	<u>Qty</u>	<u>Amount</u>	<u>Amount</u>	
<u>Fire Department</u>								
PPE Bunker Gear - Pants and Coats	98401	various	\$ 140,000	various	\$ 140,000	various	\$ 140,000	New
Upfitting Fire Vehicles	98401	various	80,000	various	80,000	various	80,000	Replacement
Positive Pressure Fan	98401	4	25,000	4	25,000	4	25,000	New
Encapsulating Agent & Misc	98401	various	25,000	various	25,000	various	25,000	Replacement
Tech Rescue Equipment	98401	various	110,000	various	110,000	various	110,000	Replacement
Helmets, Hoods, Gloves, Suspenders, Boots	98401	various	40,000	various	40,000	various	40,000	Replacement
Drone Equipment	98401	various	20,000	various	20,000	various	20,000	Replacement
Half Masks	98401	various	5,000	various	5,000	various	5,000	Replacement
Haz-Mat Equipment	98401	various	110,000	various	110,000	various	110,000	Replacement
SRT Equipment	98401	various	20,000	various	20,000	various	20,000	Replacement
Station/Vehicle Base Radios	98401	various	20,000	various	20,000	various	20,000	Replacement
			<u>\$ 22,120,000</u>		<u>\$ 1,650,000</u>		<u>\$ 1,650,000</u>	
<u>Police Department</u>								
Police HQ Lobby Remodel	97400	1	\$ 120,000	1	\$ 120,000	-	\$ -	Replacement
Window Blinds & Tint - 1st & 2nd Floors	97400	various	45,000	various	45,000	various	45,000	Replacement
Auxiliary Vehicle Storage - Warkop	97400	1	300,000	1	-	1	-	New
In House Cameras	97400	30	67,000	30	67,000	30	67,000	Replacement
Animal Control Facility Rehabilitation	97400	1	200,000	1	200,000	1	200,000	New
Training Room - Desks, Walls, Chairs	98000	1	40,000	1	40,000	1	40,000	New
Badge/ ID Card Printer	98000	1	10,000	1	10,000	1	10,000	Replacement
CMIS Storage Cabinets	98000	9	6,300	9	6,300	9	6,300	New
Lenel Door Proximity Readers	98000	10	35,000	10	35,000	10	35,000	Replacement
MDC Docking Station	98000	1	50,100	1	50,100	1	50,100	Replacement
Mobile Printer- Brother	98000	12	10,716	12	10,716	12	10,716	Replacement
MDC Parts - Docks and Mobile Printer	98000	various	29,500	various	29,500	various	29,500	Replacement
Equipment Repair	98000	various	11,025	various	11,025	various	11,025	Replacement
Network Maintenance	98000	1	23,650	1	23,650	1	23,650	Replacement
CAD Parts	98000	various	10,000	various	10,000	various	10,000	Replacement
MDC Set ups - new vehicles/ hot swaps	98000	10	60,500	10	60,500	10	60,500	Replacement
Computer Software	98000	1	25,000	1	25,000	1	25,000	Replacement
Chairs & Office Equipment	98000	10	15,000	10	15,000	10	15,000	Replacement
Scanners	98000	6	6,000	6	6,000	6	6,000	Replacement
Hardware/ Software - Tyler Technologies	98000	1	12,000	1	12,000	1	12,000	New

(Continued)

GENERAL FUND  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>		Departmental Request		Recommended By Mayor		Adopted By Council		New or Replacement Item
		Qty	Amount	Qty	Amount	Qty	Amount	
<u>Police Department</u>								
CAD Workstations 3PD/1 COMTEC - Hot Swaps	98000	4	6,883	4	6,883	4	6,883	New
CAD HP Printer Hot Swap -Tyler Technologies	98000	2	4,751	2	4,751	2	4,751	New
Network Switches	98000	5	103,000	5	103,000	5	103,000	Replacement
New Network Server	98000	1	500,000	-	-	-	-	Replacement
Lenel Door Proximity Readers	98000	10	35,000	10	35,000	10	35,000	Replacement
USB Barcode Scanners	98000	80	46,000	80	46,000	80	46,000	New
Mobile Printers - SRO	98000	9	10,300	9	10,300	9	10,300	New
Vehicles	98402	14	712,000	-	-	-	-	Replacement
Vehicle Upfitting	98402	14	440,000	-	-	-	-	Replacement
Animal Control Truck Boxes	98402	2	50,000	2	50,000	2	50,000	Replacement
Grappler Pursuit Technology	98402	2	18,000	2	18,000	-	-	New
Stop Sticks	98402	50	18,500	50	18,500	50	18,500	New
Firearms	98402	250	290,000	250	-	250	-	Replacement
Patrol Rifles - Patrol and SRT	98402	129	240,000	129	-	129	-	Replacement
SRT Equipment	98402	various	58,000	various	58,000	various	58,000	Replacement
SRT Pole Camera	98402	1	42,000	1	42,000	1	42,000	New
Air Sight Drone Detection	98402	1	43,000	1	43,000	1	43,000	New
Live 911	98402	1	50,000	1	50,000	1	50,000	New
Axon Live Language Translation	98402	1	75,000	1	75,000	1	75,000	New
Flock Safety Additional Cameras	98402	20	85,000	20	85,000	20	85,000	New
Flammable Storage Cabinet	98402	1	2,500	1	2,500	1	2,500	New
Mobile Field Force Equipment	98402	10	30,000	10	30,000	10	30,000	Replacement
Jail Tablets	98402	4	2,500	4	2,500	4	2,500	Replacement
ETU Light System	98402	1	2,800	1	2,800	1	2,800	New
ETU Laser Trajectory Kit	98402	1	1,000	1	1,000	1	1,000	New
Critical Connect/Smart Connect	98402	1	125,000	1	-	1	-	New
SOU Equipment	98402	various	21,000	various	21,000	various	21,000	New
ATOS	98414	1	206,000	1	206,000	1	206,000	Replacement
Prepared 911 by Axon	98414	1	224,022	1	224,022	1	224,022	New
			<u>\$ 4,519,047</u>		<u>\$ 1,912,047</u>		<u>\$ 1,774,047</u>	

(Continued)

GENERAL FUND  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>			Departmental Request		Recommended By Mayor		Adopted By Council		New or Replacement Item
	<u>Qty</u>		<u>Amount</u>		<u>Qty</u>		<u>Amount</u>		
<u>DPW</u>									
Salt Dome upgrades	97400	1	\$ 200,000	-	\$ -	-	\$ -	-	Replacement
Sweeper	98103	1	350,000	-	-	-	-	-	Replacement
Vehicles - Foreman/Truck with lift gate	98103	2	150,000	-	-	-	-	-	Replacement
Hi-Lo	98103	1	60,000	-	-	-	-	-	Replacement
Salt Conveyor	98103	1	160,000	-	-	-	-	-	Replacement
Vehicles - Dura Patch/Plow/Dump/Salt/Zone	98103	5	1,600,000	-	-	-	-	-	Replacement
Scan tool - Trucks	98103	1	10,000	-	-	-	-	-	Replacement
			<u>\$ 2,530,000</u>		<u>\$ -</u>		<u>\$ -</u>		
<u>Building Maintenance</u>									
Railings - City Hall	98408	2	\$ 5,000	2	\$ 5,000	2	\$ 5,000	2	Replacement
Window Replacement - City Hall	98408	various	25,000	various	25,000	various	25,000	various	Replacement
Inline Filters - City Hall Drinking Fountains	98408	4	8,000	4	8,000	4	8,000	4	Replacement
Rectangular Tables	98408	20	2,817	20	2,817	20	2,817	20	Replacement
Defibrillators	98408	4	5,000	4	5,000	4	5,000	4	Replacement
Boiler(s) - City Hall	98408	3	450,000	3	-	3	-	3	Replacement
Masonry Wall Repair - City Hall	98408	1	14,737	1	14,737	1	14,737	1	Replacement
Generator - City Hall	98408	1	800,000	1	-	1	-	1	Replacement
Parking Garage Repairs	98408	various	5,000	various	5,000	various	5,000	various	Replacement
Light Fixtures - City Hall Parking Garage	98408	various	55,920	various	55,920	various	-	various	Replacement
Atrium Decorations - City Hall	98408	various	5,000	various	5,000	various	-	various	Replacement
Sound System Upgrade - Atrium/Conference Room	98408	1	60,000	1	60,000	1	-	1	Replacement
			<u>\$ 1,436,474</u>		<u>\$ 186,474</u>		<u>\$ 65,554</u>		
<u>Planning</u>									
Vehicles	98100	1	\$ 40,000	-	\$ -	-	\$ -	-	New
Office Equipment - Copier	98000		-		-	1	40,000	-	Replacement
			<u>\$ 40,000</u>		<u>\$ -</u>		<u>\$ 40,000</u>		
<u>Property Maintenance</u>									
Auxiliary Vehicle Storage - Warkop		1	\$ 300,000	-	\$ -	-	\$ -	-	New
			<u>\$ 32,757,521</u>		<u>\$ 3,865,521</u>		<u>\$ 3,646,601</u>		
Total Capital Outlay (General Fund)			<u>\$ 32,757,521</u>		<u>\$ 3,865,521</u>		<u>\$ 3,646,601</u>		

GENERAL FUND  
CAPITAL OUTLAYS - GENERAL OBLIGATION BOND ISSUE  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request Amount</u>	<u>Qty</u>	<u>Recommended By Mayor Amount</u>	<u>Qty</u>	<u>Adopted By Council Amount</u>	<u>New or Replacement Item</u>
<u>Clerk"s</u>							
Voting Machines	-	\$ -	53	\$ 795,000	53	\$ 795,000	Replacement
Early Voting Tabulators	-	-	10	150,000	10	150,000	Replacement
Absentee Counting Boards	-	-	53	750,000	53	750,000	Replacement
		<u>\$ -</u>		<u>\$ 1,695,000</u>		<u>\$ 1,695,000</u>	
<u>Property Maintenance</u>							
Auxiliary Vehicle Storage - Warkop	-	\$ -	1	\$ 300,000	1	\$ 300,000	New
<u>Fire Department</u>							
EMS Squads	-	\$ -	2	\$ 720,000	2	\$ 720,000	New
Staff Vehicles	-	-	4	250,000	4	250,000	Replacement
		<u>\$ -</u>		<u>\$ 970,000</u>		<u>\$ 970,000</u>	
<u>Police Department</u>							
Auxiliary Vehicle Storage - Warkop	-	\$ -	-	\$ 300,000	-	\$ 300,000	New
Vehicles	-	-	14	712,000	14	712,000	Replacement
Vehicle Upfitting	-	-	14	440,000	14	440,000	Replacement
New Network Server	-	-	1	500,000	1	500,000	Replacement
Firearms	-	-	250	290,000	250	290,000	Replacement
Patrol Rifles - Patrol and SRT	-	-	129	240,000	129	240,000	Replacement
		<u>\$ -</u>		<u>\$ 2,482,000</u>		<u>\$ 2,482,000</u>	
<u>DPW</u>							
Salt Dome Upgrades	-	\$ -	1	\$ 200,000	1	\$ 200,000	Replacement
Salt Conveyor	-	-	1	160,000	1	160,000	Replacement
Vehicle/Foreman Trucks	-	-	3	140,000	3	140,000	Replacement
Vehicle - Dura Patch	-	-	1	400,000	1	400,000	Replacement
Vehicle - Plow/Dump/Salt	-	-	1	500,000	1	500,000	Replacement
Vehicle - Zone/Plow/Dump	-	-	1	100,000	1	100,000	Replacement
		<u>\$ -</u>		<u>\$ 1,500,000</u>		<u>\$ 1,500,000</u>	
<b>Total Proposed Capital Equipment Bond Issue (General Fund)</b>		<u><u>\$ -</u></u>		<u><u>\$ 6,947,000</u></u>		<u><u>\$ 6,947,000</u></u>	

SPECIAL REVENUE FUNDS  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Tax Increment Finance Authority</u>							
Van Dyke Corridor:							
Parking Lot & Sidewalk Improvements	various	\$ 450,000	various	\$ 450,000	various	\$ 450,000	Replacement
Tree Planting - Pocket Parks	various	50,000	various	50,000	various	50,000	New
Blight Equipment		65,000		65,000		65,000	New
		<u>\$ 565,000</u>		<u>\$ 565,000</u>		<u>\$ 565,000</u>	

(Continued)

SPECIAL REVENUE FUNDS  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request Amount</u>	<u>Qty</u>	<u>Recommended By Mayor Amount</u>	<u>Qty</u>	<u>Adopted By Council Amount</u>	<u>New or Replacement Item</u>
<u>Library</u>							
Drive Up Window - Civic Center	1	\$ 50,000	1	\$ 50,000	1	\$ 50,000	New
Light Fixtures/Drivers - Busch	various	30,000	various	30,000	various	30,000	Replacement
Shelving	various	15,000	various	15,000	various	15,000	Replacement
ADA Compliance Equipment	various	10,000	various	10,000	various	10,000	New
Bookcarts		18,000		18,000		18,000	Replacement
Computer Rollaway Chairs		9,000		9,000		9,000	Replacement
Automatic Paper Cutter	1	18,000	1	18,000	1	18,000	Replacement
Outdoor Umbrellas		10,000		10,000		10,000	Replacement
Wooden Chairs		18,000		18,000		18,000	Replacement
		<u>\$ 178,000</u>		<u>\$ 178,000</u>		<u>\$ 178,000</u>	
<u>Parks and Recreation</u>							
Recreation Equipment - Fitness	various	\$ 70,000	various	\$ 70,000	various	\$ 70,000	Replacement
Vehicles	4	49,000	4	-	4	-	Replacement
Women's Locker Rooms Renovation	1	130,000	1	-	1	-	Replacement
Refinish Gymnasium Floor	1	25,000	1	-	1	-	Replacement
Air Makeup - WCC	1	60,000	1	60,000	1	60,000	Replacement
Upgrade Pool's Sound System	1	12,000	1	-	1	-	Replacement
Sauna Wood Door	1	15,000	1	-	1	-	Replacement
ADA Pool Lift	1	12,000	1	-	1	-	New
Chlorine Feeder - Fountain	1	30,000	1	-	1	-	Replacement
Variable Frequency Drives - Fountain	28	124,415	28	-	28	-	Replacement
Controls - Fountain	1	120,000	1	-	1	-	Replacement
Prominent Controller - Fountain	1	10,000	1	-	1	-	Replacement
Security Cameras - Wiegand Park	1	55,000	1	55,000	1	55,000	Replacement
Shade Structure - Skate Park	1	60,000	1	-	1	-	New
Portable Bleachers	1	25,000	1	-	1	-	Replacement
Tables & Chairs - Party Room	various	11,000	various	11,000	various	11,000	Replacement
Paging System - WCC	1	5,000	1	5,000	1	5,000	Replacement
		<u>\$ 813,415</u>		<u>\$ 201,000</u>		<u>\$ 201,000</u>	
<u>Communications</u>							
Electronic News Gathering Cameras	2	\$ 30,000	2	\$ 30,000	2	\$ -	Replacement
Audio Upgrade - Production Truck	1	15,000	1	15,000	1	-	Replacement
		<u>\$ 45,000</u>		<u>\$ 45,000</u>		<u>\$ -</u>	
<u>Rental</u>							
Vehicle	1	\$ 40,000	1	\$ 40,000	1	\$ 40,000	Replacement

(Continued)

SPECIAL REVENUE FUNDS  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request Amount</u>	<u>Qty</u>	<u>Recommended By Mayor Amount</u>	<u>Qty</u>	<u>Adopted By Council Amount</u>	<u>New or Replacement Item</u>
<u>Sanitation</u>							
ADA Rehabilitation - Locker Room/Restrooms/Kitchenette	1	\$ 177,000	1	\$ 177,000	1	\$ 177,000	Replacement
ADA Improvements - Sidewalk/Main Entrance/Stairs	1	60,000	1	60,000	1	60,000	Replacement
Side Arm Trash/Recycling Truck	3	1,336,000	3	1,336,000	3	1,336,000	Replacement
Rear Load Trash Truck	1	380,000	1	380,000	1	380,000	Replacement
Vehicle - Pick Ups	2	80,000	2	80,000	2	80,000	Replacement
95-gallon Trash/Recycling Carts	4,160	270,000	4,160	270,000	4,160	270,000	Replacement
3 yard recycling dumpsters	40	125,000	40	125,000	40	125,000	Replacement
Riding Lawn Mower	1	15,000	1	15,000	1	15,000	New
		<u>\$ 2,443,000</u>		<u>\$ 2,443,000</u>		<u>\$ 2,443,000</u>	
<u>Downtown Development Authority</u>							
Readiness & Environmental Protection Program	various	\$ 1,000,000	various	\$ 1,000,000	various	\$ 1,000,000	New
Door Access Control Upgrade	1	500,000	1	500,000	1	500,000	Replacement
Holiday Lights and Decorations	various	50,000	various	50,000	various	-	Replacement
Lobby Renovations - Police	1	94,000	1	94,000	1	120,000	Replacement
Security Cameras - Police	1	67,000	1	67,000	1	67,000	Replacement
Critical Connect/Smart Connect - Police	-	-	1	125,000	1	125,000	New
Tyler Technology - Police	-	-	1	410,000	1	410,000	
Aquatics Playground - P&R	1	700,000	1	700,000	1	700,000	Replacement
East Court Playground - P&R	1	50,000	1	50,000	1	50,000	Replacement
Women's Locker Rooms Renovation - P&R	-	-	1	130,000	1	130,000	Replacement
Refinish Gymnasium Floor - P&R	-	-	1	25,000	1	25,000	Replacement
Upgrade Pool Sound System - P&R	-	-	1	12,000	1	12,000	Replacement
Sauna Wood Door & ADA Pool Lift - P&R	-	-	1	27,000	1	27,000	Replacement/New
Shade Structure - Skate Park	-	-	1	60,000	1	60,000	Replacement
Portable Bleachers - P&R	-	-	1	25,000	1	25,000	Replacement
Cap Imprvmt Refunding Bonds - Communications	-	-	1	357,409	1	357,409	Final Payment
Welcome Sign - Building Maintenance	1	25,000	1	25,000	1	25,000	Replacement
Sound System Upgrade - Atrium/Conference Room	1	60,000	1	60,000	1	-	Replacement
Light Fixtures - City Hall Parking Garage	various	111,840	various	111,840	various	111,840	Replacement
Window Replacement - City Hall	various	75,000	various	75,000	various	175,000	Replacement
HVAC Unit - Library Unit #4	1	174,828	1	174,828	1	174,828	Replacement
Brick Stamped Concrete - City Hall	various	900,000	various	900,000	various	900,000	Replacement
Boiler(s) - City Hall	3	450,000	3	450,000	3	450,000	Replacement
Generator - City Hall	1	800,000	1	800,000	1	800,000	Replacement
Street Sweeper - City Hall Parking Garage	1	65,000	1	65,000	1	65,000	New
		<u>\$ 5,122,668</u>		<u>\$ 6,294,077</u>		<u>\$ 6,310,077</u>	

ENTERPRISE FUNDS  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request Amount</u>	<u>Qty</u>	<u>Recommended By Mayor Amount</u>	<u>Qty</u>	<u>Adopted By Council Amount</u>	<u>New or Replacement Item</u>
<b>Senior Citizens' Housing</b>							
Stilwell Manor:							
Wireless AP Upgrades	1	\$ 10,000	1	\$ 10,000	1	\$ 10,000	Replacement
Appliances	various	15,000	various	15,000	various	15,000	Replacement
		<u>\$ 25,000</u>		<u>\$ 25,000</u>		<u>\$ 25,000</u>	
Coach Manor:							
Wireless AP Upgrades	1	\$ 10,000	1	\$ 10,000	1	\$ 10,000	Replacement
Fire System Upgrade	1	50,000	1	50,000	1	50,000	Replacement
Appliances	various	35,000	various	35,000	various	35,000	Replacement
		<u>\$ 95,000</u>		<u>\$ 95,000</u>		<u>\$ 95,000</u>	
<b>Water and Sewer System</b>							
Water Maintenance Equipment/Shared Services (Funded with Rate):							
Meter/Utility Van	2	\$ 62,000	2	\$ 62,000	2	\$ 62,000	Replacement
Admin/Supervisor Vehicle	1	60,000	1	60,000	1	60,000	Replacement
Utility Vehicle 4x4 with plow	1	70,000	1	70,000	1	70,000	Replacement
Sewer Main Camera	1	60,000	1	60,000	1	60,000	Replacement
Truck Mounted Water Gate Turner	1	27,000	1	27,000	1	27,000	Replacement
Floor Scrubber/Cleaner	1	43,000	1	43,000	1	43,000	Replacement
Meter Repair/Testing Vehicle Large Meter	1	30,000	1	30,000	1	30,000	Replacement
		<u>\$ 352,000</u>		<u>\$ 352,000</u>		<u>\$ 352,000</u>	
Waste Water Treatment (Funded with Rate):							
Wetwell Odor Control Unit Rehab	1	\$ 400,000	1	\$ 400,000		\$ -	Replacement
Concrete Repairs 2027	various	300,000	various	300,000		-	Replacement
Network Switches	various	200,000	various	200,000		-	Replacement
UV Wipers, Ballasts, Bulbs	various	170,000	various	170,000		-	Replacement
Drywell Valve and Pipe Rehab	1	150,000	1	150,000		-	Replacement
Mechanic Truck w/Crane and Compressor	1	150,000	1	150,000		-	Replacement
EV Work Van (Electrical)	1	85,000	1	85,000	1	85,000	Replacement
Flow Meter Replacement 2027	1	75,000	1	75,000	1	75,000	Replacement
HVAC System Replacement-Maintenance Bldg.	1	60,000	1	60,000	1	60,000	Replacement
RSP No 2 Pump Rebuild	1	30,000	1	30,000	1	30,000	Replacement
Server Room Air Conditioning Unit	1	30,000	1	30,000	1	30,000	Replacement
Hatch Replacement- J Bldg.	1	25,000	1	25,000	1	25,000	Replacement
Work Station Upgrades 2027	1	25,000	1	25,000	1	25,000	Replacement
Portable Welder Generator	1	22,500	1	22,500	1	22,500	Replacement

(Continued)

ENTERPRISE FUNDS  
CAPITAL OUTLAYS  
FISCAL YEAR 2027

<u>Department/Item</u>	<u>Qty</u>	<u>Departmental Request Amount</u>	<u>Qty</u>	<u>Recommended By Mayor Amount</u>	<u>Qty</u>	<u>Adopted By Council Amount</u>	<u>New or Replacement Item</u>
Waste Water Treatment (Funded with FY2026 SRF Loan):							
WWTP Incinerator Project-FY27 Projected Expenses		\$ 46,500,000		\$ 46,500,000		46,500,000	Replacement
Waste Water Treatment (Funded with Proposed Bond):							
Grit Channel Flight and Drive Replacement		1,400,000		1,400,000		1,400,000	Replacement
Pipe Replacement Lining 2027		1,000,000		1,000,000		1,000,000	Replacement
Drywell Hydraulic Pressure Unit Replacement Phase 1		600,000		600,000		600,000	Replacement
Wetwell Odor Control Unit Rehab	1	-	1	-	1	400,000	Replacement
Concrete Repairs 2027	various	-	various	-	various	300,000	Replacement
Network Switches	various	-	various	-	various	200,000	Replacement
UV Wipers, Ballasts, Bulbs	various	-	various	-	various	170,000	Replacement
Drywell Valve and Pipe Rehab	1	-	1	-	1	150,000	Replacement
Mechanic Truck w/Crane and Compressor	1	-	1	-	1	150,000	Replacement
		<u>\$ 51,222,500</u>		<u>\$ 51,222,500</u>		<u>\$ 51,222,500</u>	
Infrastructure-Water Main Replacements (Funded with Proposed Bond)							
Hoover (Toepfer to 9 Mile)		\$ 1,200,000		\$ 1,200,000		\$ 1,200,000	Replacement
Masonic (Hayes to Schoenherr)		1,400,000		1,400,000		1,400,000	Replacement
Chicago Rd (Chicago to Mound)		500,000		500,000		500,000	Replacement
12 Mile (Hayes to Van Dyke) WM		7,000,000		7,000,000		7,000,000	Replacement
Warner (11 Mile to Donna)		675,000		675,000		675,000	Replacement
Dover, Darryl, Roy and Ridgefield		500,000		500,000		500,000	Replacement
Colleen and Sarsfield (Fairfield-Waltham)		350,000		350,000		350,000	Replacement
Rivard Ave (Van Dyke to Mac Arthur)		1,200,000		1,200,000		1,200,000	Replacement
Jackson (Van Dyke to Mac Arthur)		1,200,000		1,200,000		1,200,000	Replacement
Marcy, Patricia, Curie & Blackmar		2,200,000		2,200,000		2,200,000	Replacement
Shawn, Stricker, Callahan & Hartwick		700,000		700,000		700,000	Replacement
Peter Kaltz, Braun, Engleman and Voerner		657,600		657,600		657,600	Replacement
Section 2 Sanitary Relief Sewers		4,500,000		4,500,000		4,500,000	Replacement
Irma (Dequindre to Warner) and Otther (Chicago to Warner)		800,000		800,000		800,000	Replacement
Dolores Ave, Hebe and Joliet		400,000		400,000		400,000	Replacement
Mound (8 Mile to 11 Mile)		12,000,000		12,000,000		12,000,000	Replacement
Sewer Lining (Funded with Rate)		1,500,000		1,500,000		1,500,000	Replacement
		<u>\$ 36,782,600</u>		<u>\$ 36,782,600</u>		<u>\$ 36,782,600</u>	
Total Water & Sewer System		<u>\$ 88,357,100</u>		<u>\$ 88,357,100</u>		<u>\$ 88,357,100</u>	
Total Capital Outlay (Enterprise Funds)		<u>\$ 88,477,100</u>		<u>\$ 88,477,100</u>		<u>\$ 88,477,100</u>	

**CITY OF WARREN, MICHIGAN  
NET POSITION BY COMPONENT  
LAST EIGHT FISCAL YEARS  
(Accrual Basis of Accounting)**

Fiscal Year	2018 (1)	2019	2020	2021	2022	2023	2024	2025
<b>Governmental Activities:</b>								
Invested in capital assets, net of related debt	113,821,101	137,591,150	148,821,662	147,713,494	147,004,950	149,129,949	162,547,369	183,545,380
Restricted	62,562,871	51,381,660	56,657,895	60,813,301	62,672,438	66,772,250	103,757,316	91,612,218
Unrestricted	<u>(353,060,453)</u>	<u>(331,784,055)</u>	<u>(293,964,403)</u>	<u>(241,193,827)</u>	<u>(194,946,743)</u>	<u>(190,519,602)</u>	<u>(216,630,639)</u>	<u>(185,318,882)</u>
<b>Total governmental activities net assets</b>	<b><u>\$ (176,676,481)</u></b>	<b><u>\$ (142,811,245)</u></b>	<b><u>\$ (88,484,846)</u></b>	<b><u>\$ (32,667,032)</u></b>	<b><u>\$ 14,730,645</u></b>	<b><u>\$ 25,382,597</u></b>	<b><u>\$ 49,674,046</u></b>	<b><u>\$ 89,838,716</u></b>
<b>Business-type activities:</b>								
Invested in capital assets, net of related debt	78,416,923	88,586,233	97,426,077	107,137,005	119,294,810	130,599,205	142,575,788	155,604,546
Restricted	10,604,481	11,758,477	12,864,828	11,701,581	9,814,138	10,091,328	6,843,365	5,539,109
Unrestricted	<u>(4,522,150)</u>	<u>(13,653,738)</u>	<u>(13,298,569)</u>	<u>(10,985,033)</u>	<u>(6,918,829)</u>	<u>(6,592,965)</u>	<u>(6,056,592)</u>	<u>(2,806,544)</u>
<b>Total business-type activities net assets</b>	<b><u>\$ 84,499,254</u></b>	<b><u>\$ 86,690,972</u></b>	<b><u>\$ 96,992,336</u></b>	<b><u>\$ 107,853,553</u></b>	<b><u>\$ 122,190,119</u></b>	<b><u>\$ 134,097,568</u></b>	<b><u>\$ 143,362,561</u></b>	<b><u>\$ 158,337,111</u></b>
<b>Primary government:</b>								
Invested in capital assets, net of related debt	192,238,024	226,177,383	246,247,739	254,850,499	266,299,760	279,728,154	305,123,157	339,149,926
Restricted	73,167,352	63,140,137	69,522,723	72,514,882	72,486,576	76,863,578	110,600,681	97,151,327
Unrestricted	<u>(357,582,603)</u>	<u>(345,437,793)</u>	<u>(307,262,972)</u>	<u>(252,178,860)</u>	<u>(201,865,572)</u>	<u>(197,112,567)</u>	<u>(222,687,231)</u>	<u>(188,125,426)</u>
<b>Total primary government net assets</b>	<b><u>\$ (92,177,227)</u></b>	<b><u>\$ (56,120,273)</u></b>	<b><u>\$ 8,507,490</u></b>	<b><u>\$ 75,186,521</u></b>	<b><u>\$ 136,920,764</u></b>	<b><u>\$ 159,479,165</u></b>	<b><u>\$ 193,036,607</u></b>	<b><u>\$ 248,175,827</u></b>

(1) Reflects retroactive implementation of GASB Statement Number 75, Accounting and Financial Reporting for Post Retirement Benefits Other than Pensions.

**CITY OF WARREN, MICHIGAN  
CHANGES IN NET POSITION  
LAST EIGHT FISCAL YEARS**

<b>Expenses</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Governmental activities:</b>								
General government	\$ 16,097,711	\$ 13,009,185	\$ 8,555,463	\$ 14,130,689	\$ 8,021,513	\$ 15,499,656	\$ 16,038,821	\$ 21,003,386
District Court	6,464,165	7,840,727	5,663,508	6,645,015	5,330,732	8,342,545	8,719,566	8,505,616
Public safety	62,391,916	60,857,353	55,271,480	46,455,172	56,272,504	81,720,834	95,446,188	105,194,833
Public works	26,695,024	34,995,669	35,020,927	35,368,130	42,145,948	56,854,000	51,188,477	46,159,046
Recreation and culture	11,398,091	9,492,031	5,211,844	4,001,355	9,509,946	10,801,563	11,458,752	13,605,309
Community and economic development	3,966,082	7,438,567	6,513,838	10,100,720	4,769,563	5,165,585	5,234,204	12,939,259
Interest on long-term debt	359,449	541,808	675,970	800,814	1,383,726	1,707,887	2,673,397	3,099,806
Total governmental activities expenses	<u>127,372,438</u>	<u>134,175,340</u>	<u>116,913,030</u>	<u>117,501,895</u>	<u>127,433,932</u>	<u>180,092,070</u>	<u>190,759,405</u>	<u>210,507,255</u>
<b>Business-type activities:</b>								
Water and Sewer System	31,872,979	52,185,596	41,501,782	44,287,599	43,238,821	51,508,087	47,537,452	48,181,621
Senior citizen housing	1,797,443	2,126,731	1,944,925	2,291,810	2,186,408	2,631,130	2,991,738	2,962,754
Total business-type activities expenses	<u>33,670,422</u>	<u>54,312,327</u>	<u>43,446,707</u>	<u>46,579,409</u>	<u>45,425,229</u>	<u>54,139,217</u>	<u>50,529,190</u>	<u>51,144,375</u>
Total primary government expenses	<u>\$ 161,042,860</u>	<u>\$ 188,487,667</u>	<u>\$ 160,359,737</u>	<u>\$ 164,081,304</u>	<u>\$ 172,859,161</u>	<u>\$ 234,231,287</u>	<u>\$ 241,288,595</u>	<u>\$ 261,651,630</u>
<b>Program Revenues</b>								
<b>Governmental activities:</b>								
Charges for services	\$ 21,808,137	\$ 23,004,408	\$ 20,085,980	\$ 19,061,826	\$ 20,532,170	\$ 21,236,051	\$ 22,747,115	\$ 24,904,561
Operating grants and contributions	19,154,256	20,534,246	20,086,577	29,283,510	23,328,385	26,628,137	28,649,748	40,916,243
Capital grants and contributions	326,759	193,543	9,286,649	1,345,524	2,351,816	4,516,294	10,926,399	21,020,867
Total governmental activities program revenues	<u>41,289,152</u>	<u>43,732,197</u>	<u>49,459,206</u>	<u>49,690,860</u>	<u>46,212,371</u>	<u>52,380,482</u>	<u>62,323,262</u>	<u>86,841,671</u>
<b>Business-type activities:</b>								
Water and Sewer System	47,890,812	52,340,914	50,383,639	54,868,133	57,124,402	62,281,110	55,311,047	61,464,958
Senior citizen housing	2,379,554	2,482,676	2,455,909	2,484,655	2,598,771	2,726,420	2,846,162	2,880,389
Total business-type activities program revenues	<u>50,270,366</u>	<u>54,823,590</u>	<u>52,839,548</u>	<u>57,352,788</u>	<u>59,723,173</u>	<u>65,007,530</u>	<u>58,157,209</u>	<u>64,345,347</u>
Total primary government program revenues	<u>\$ 91,559,518</u>	<u>\$ 98,555,787</u>	<u>\$ 102,298,754</u>	<u>\$ 107,043,648</u>	<u>\$ 105,935,544</u>	<u>\$ 117,388,012</u>	<u>\$ 120,480,471</u>	<u>\$ 151,187,018</u>
<b>Net (expense) revenue</b>								
Governmental activities	\$ (86,083,286)	\$ (90,443,143)	\$ (67,453,824)	\$ (67,811,035)	\$ (81,221,561)	\$ (127,711,588)	\$ (128,436,143)	\$ (123,665,584)
Business-type activities	16,599,944	511,263	9,392,841	10,773,379	14,297,944	10,868,313	7,628,019	13,200,972
Total primary government net (expense) revenue	<u>\$ (69,483,342)</u>	<u>\$ (89,931,880)</u>	<u>\$ (58,060,983)</u>	<u>\$ (57,037,656)</u>	<u>\$ (66,923,617)</u>	<u>\$ (116,843,275)</u>	<u>\$ (120,808,124)</u>	<u>\$ (110,464,612)</u>
<b>General Revenues and Other Changes in Net Assets</b>								
<b>Governmental activities:</b>								
Property taxes	88,206,104	90,212,955	93,420,380	96,020,738	100,786,741	106,929,947	112,639,687	123,228,073
Sales and use taxes	18,394,692	26,158,925	22,967,832	25,046,426	25,954,903	25,666,501	28,210,918	29,061,629
Franchise fees	2,175,819	2,095,219	2,015,541	2,018,162	1,896,974	1,707,103	1,491,623	1,256,313
Investment earnings	870,709	2,371,630	1,816,753	217,319	(494,724)	3,997,331	10,137,856	10,124,875
Gain (loss) on sale of capital assets	-	-	-	-	-	-	-	-
Other revenue	37,982	3,469,650	1,559,717	326,204	475,344	61,658	248,508	159,364
Transfers	-	-	-	-	-	-	-	-
Total governmental activities	<u>109,685,306</u>	<u>124,308,379</u>	<u>121,780,223</u>	<u>123,628,849</u>	<u>128,619,238</u>	<u>138,362,540</u>	<u>152,728,592</u>	<u>163,830,254</u>
<b>Business-type activities:</b>								
Investment earnings	636,200	1,760,106	908,523	87,838	38,622	1,028,336	1,636,974	1,759,878
Gain (loss) on sale of capital assets	-	(79,651)	-	-	-	10,800	-	13,700
Other general revenue	-	-	-	-	-	-	-	-
Total business-type activities	<u>636,200</u>	<u>1,680,455</u>	<u>908,523</u>	<u>87,838</u>	<u>38,622</u>	<u>1,039,136</u>	<u>1,636,974</u>	<u>1,773,578</u>
Total primary government	<u>\$ 110,321,506</u>	<u>\$ 125,988,834</u>	<u>\$ 122,688,746</u>	<u>\$ 123,716,687</u>	<u>\$ 128,657,860</u>	<u>\$ 139,401,676</u>	<u>\$ 154,365,566</u>	<u>\$ 165,603,832</u>
<b>Changes in Net Assets</b>								
Governmental activities	\$ 23,602,020	\$ 33,865,236	\$ 54,326,399	\$ 55,817,814	\$ 47,397,677	\$ 10,650,952	\$ 24,292,449	\$ 40,164,670
Business-type activities	17,236,144	2,191,718	10,301,364	10,861,217	14,336,566	11,907,449	9,264,993	14,974,550
Total primary government	<u>\$ 40,838,164</u>	<u>\$ 36,056,954</u>	<u>\$ 64,627,763</u>	<u>\$ 66,679,031</u>	<u>\$ 61,734,243</u>	<u>\$ 22,558,401</u>	<u>\$ 33,557,442</u>	<u>\$ 55,139,220</u>

**CITY OF WARREN, MICHIGAN  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>General Fund:</b>										
Nonspendable	\$ 579,045	\$ 488,137	\$ 1,018,208	\$ 978,208	\$ 570,605	\$ 852,775	\$ 800,677	\$ 600,936	\$ 608,708	\$ 556,077
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	45,342,612	54,304,851	30,694,045	40,972,321	46,852,322	62,341,595	63,402,430	66,067,052	70,296,113	92,160,132
Unassigned	17,896,751	16,620,736	17,504,161	17,408,258	18,146,893	19,360,088	21,537,370	22,496,175	24,263,065	24,326,898
<b>Total general fund</b>	<b>\$ 63,818,408</b>	<b>\$ 71,413,724</b>	<b>\$ 49,216,414</b>	<b>\$ 59,358,787</b>	<b>\$ 65,569,820</b>	<b>\$ 82,554,458</b>	<b>\$ 85,740,477</b>	<b>\$ 89,164,163</b>	<b>\$ 95,167,886</b>	<b>\$ 117,043,107</b>
<b>All Other Governmental Funds:</b>										
Nonspendable	\$ 38,165	\$ 29,679	\$ 51,057	\$ 55,249	\$ 47,971	\$ 36,782	\$ 58,723	\$ 65,775	\$ 70,264	\$ 23,355
Restricted	35,138,179	35,541,188	53,037,480	51,084,443	48,150,409	73,645,453	69,057,393	71,869,921	92,906,700	106,245,035
Committed	1,243,997	1,272,625	1,326,799	1,444,972	1,670,057	1,869,967	2,222,850	2,978,033	3,277,581	3,539,918
Assigned	7,072,981	7,458,170	8,054,317	8,849,088	9,401,273	9,919,357	10,397,221	10,791,278	11,764,520	11,834,565
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 43,493,322</b>	<b>\$ 44,301,662</b>	<b>\$ 62,469,653</b>	<b>\$ 61,433,752</b>	<b>\$ 59,269,710</b>	<b>\$ 85,471,559</b>	<b>\$ 81,736,187</b>	<b>\$ 85,705,007</b>	<b>\$ 108,019,065</b>	<b>\$ 121,642,873</b>

**CITY OF WARREN, MICHIGAN**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Revenues:</b>										
Property taxes	\$ 90,615,975	\$ 87,521,449	\$ 88,206,104	\$ 90,212,955	\$ 93,420,380	\$ 96,020,738	\$ 100,786,741	\$ 106,929,947	\$ 112,639,687	\$ 123,228,073
Special assessments	268,564	320,742	337,461	216,085	294,158	189,444	324,001	389,074	324,052	235,505
Licenses and permits	4,265,251	4,018,513	3,841,077	7,054,475	6,184,488	7,631,277	6,919,340	6,325,060	5,571,145	6,180,403
Intergovernmental:										
Federal revenue	3,681,679	3,913,933	3,577,958	3,210,255	3,591,773	11,566,905	4,783,533	4,169,618	3,999,012	15,928,559
State revenue	27,103,065	41,747,464	34,921,047	45,333,707	40,815,671	43,918,419	46,272,828	47,605,879	51,545,446	54,785,479
Charges for services	6,213,357	6,503,468	6,807,317	6,794,015	6,148,689	4,454,264	5,373,652	6,223,992	6,695,305	6,658,501
Fines and fees	7,326,390	6,392,742	6,706,617	7,016,632	5,726,850	5,472,330	5,844,551	5,550,236	6,229,995	8,446,815
Interest	269,262	402,702	860,007	2,452,406	1,914,947	253,385	(417,006)	4,038,731	10,203,325	10,179,353
Other	6,927,801	6,392,356	5,564,304	6,008,780	4,180,883	2,862,779	3,135,702	3,618,525	4,553,015	3,452,842
<b>Total revenues</b>	<b>146,671,344</b>	<b>157,213,369</b>	<b>150,821,892</b>	<b>168,299,310</b>	<b>162,277,839</b>	<b>172,369,541</b>	<b>173,023,342</b>	<b>184,851,062</b>	<b>201,760,982</b>	<b>229,095,530</b>
<b>Expenditures:</b>										
General government	16,524,940	16,785,509	24,627,533	14,048,925	11,724,444	12,069,470	12,687,262	13,308,905	14,861,688	15,319,613
District court	7,423,740	7,514,872	7,802,982	7,522,817	7,457,866	7,817,129	8,460,990	8,014,236	8,597,560	9,080,985
Public safety	68,062,083	69,691,662	84,110,962	71,718,485	72,677,218	76,410,290	81,547,206	85,828,728	91,330,168	106,006,919
Public works	33,294,649	35,771,364	33,345,393	51,698,511	47,252,283	36,220,296	49,415,439	60,608,701	57,758,482	50,836,435
Recreation and culture	11,136,185	12,841,100	11,500,198	11,877,714	10,921,674	9,865,713	11,083,002	12,036,513	11,812,011	14,405,940
Community and economic development	4,342,649	3,522,057	4,019,759	7,458,288	5,467,507	4,068,628	5,070,047	5,121,195	5,117,740	12,638,373
Debt service	3,212,040	2,683,149	2,681,104	2,738,987	2,729,856	4,013,354	5,365,720	5,849,493	7,500,207	8,734,511
<b>Total expenditures</b>	<b>143,996,286</b>	<b>148,809,713</b>	<b>168,087,931</b>	<b>167,063,727</b>	<b>158,230,848</b>	<b>150,464,880</b>	<b>173,629,666</b>	<b>190,767,771</b>	<b>196,977,856</b>	<b>217,022,776</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,675,058</b>	<b>8,403,656</b>	<b>(17,266,039)</b>	<b>1,235,583</b>	<b>4,046,991</b>	<b>21,904,661</b>	<b>(606,324)</b>	<b>(5,916,709)</b>	<b>4,783,126</b>	<b>12,072,754</b>
<b>Other Financing Sources (Uses):</b>										
Transfers in	4,387,854	-	-	-	-	-	-	-	-	-
Transfers to fiduciary funds	-	-	-	-	-	-	-	-	-	-
Transfers to Water and Sewer System	(4,387,854)	-	-	-	-	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of debt	-	13,236,720	7,870,889	-	21,281,826	4,569,538	11,670,000	23,534,655	23,534,655	23,426,275
Payment to refunded bond escrow agent	-	-	-	-	-	(4,975,816)	-	-	-	-
Bond premium (discounts)	-	-	-	-	-	463,249	1,639,215	-	-	-
Settlement agreement	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>13,236,720</b>	<b>7,870,889</b>	<b>-</b>	<b>21,281,826</b>	<b>56,971</b>	<b>13,309,215</b>	<b>23,534,655</b>	<b>23,534,655</b>	<b>23,426,275</b>
<b>Net change in fund balances</b>	<b>\$ 2,675,058</b>	<b>\$ 21,640,376</b>	<b>\$ (9,395,150)</b>	<b>\$ 1,235,583</b>	<b>\$ 25,328,817</b>	<b>\$ 21,961,632</b>	<b>\$ 12,702,891</b>	<b>\$ 17,617,946</b>	<b>\$ 28,317,781</b>	<b>\$ 35,499,029</b>
<b>Debt service as a % of noncapital expenditures</b>	<b>2.55%</b>	<b>1.97%</b>	<b>1.71%</b>	<b>2.03%</b>	<b>2.16%</b>	<b>3.38%</b>	<b>3.78%</b>	<b>3.59%</b>	<b>4.34%</b>	<b>4.56%</b>

**CITY OF WARREN, MICHIGAN  
ACTUAL VALUE AND TAXABLE VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Valuation Date Dec. 31	Fiscal Year Ended June 30	Real Property					
		Commercial		Industrial		Residential	
		State Equalized Value	Taxable Value	State Equalized Value	Taxable Value	State Equalized Value	Taxable Value
2014	2016	552,421,890	477,195,010	557,876,810	536,764,340	2,000,550,680	1,731,216,405
2015	2017	574,574,110	479,762,650	578,180,810	541,688,250	2,222,026,347	1,764,665,377
2016	2018	605,853,780	499,783,830	602,680,980	550,371,070	2,377,073,450	1,818,118,720
2017	2019	635,317,540	533,676,070	640,338,020	576,625,900	2,473,597,023	1,892,319,973
2018	2020	663,434,110	540,896,560	662,623,930	596,729,950	2,713,853,089	1,987,886,187
2019	2021	695,570,595	568,136,475	725,992,230	619,975,020	2,946,749,019	2,078,961,947
2020	2022	690,400,420	568,582,718	791,097,440	647,737,401	3,162,889,387	2,169,931,025
2021	2023	743,050,000	602,455,253	854,247,970	692,467,946	3,369,574,471	2,315,119,902
2022	2024	795,697,050	642,667,939	836,262,930	722,805,688	3,866,748,390	2,523,654,629
2023	2025	876,187,588	677,352,792	923,798,110	785,669,494	4,393,504,404	2,731,685,489

The State Equalized Value (SEV) is the Actual Value multiplied by the Equalization Factor, currently equal to fifty percent.

The amounts reported are provided annually by the City Assessor's Office and do not reflect any tax exempt properties. Assessments are valued as of December 31 of each year. The respective taxes were levied on July 1 of the following year for the fiscal year indicated. During the fiscal year, the SEV and taxable values may be amended through judgements of the State Tax Commission (STC), Michigan Tax Tribunal (MTT) or Board of Review (BOR).

On March 15, 1994, Michigan voters passed Proposal A which places a limit on the value used to compute property taxes. Effective with the July 1, 1995 levy, property taxes are calculated using a Taxable Value. The Taxable Value is the lower of the State Equalized Value or the Capped Value. The State Equalized Value is the Assessed Value (representing fifty percent of the true cash value) multiplied by the Equalization Factor (currently equal to 1.000). The Capped Value is calculated by using the prior year's Taxable Value minus losses times the lower of 1.05 or the prior year's Consumers Price Index for the twelve months ended September 30 plus any additions.

(1) I.F.T. = Industrial Facilities Tax, O.P.R.A. = Obsolete Property Rehabilitation Act

(Continued)

Personal Property		I.F.T. & O.P.R.A. Tax Rolls(1)		Totals		Total Direct Tax Rate
State Equalized Value	Taxable Value	State Equalized Value	Taxable Value	State Equalized Value	Taxable Value	
709,290,551	709,171,093	186,835,509	185,265,499	4,006,975,440	3,639,612,347	27.7637
405,829,168	405,147,626	146,087,053	144,171,073	3,926,697,488	3,335,434,976	27.7703
362,220,969	362,101,897	117,775,742	117,178,112	4,065,604,921	3,347,553,629	27.7659
346,038,987	345,920,597	121,223,562	119,672,957	4,216,515,132	3,468,215,497	27.6539
357,859,651	357,859,651	132,348,329	130,998,924	4,530,119,109	3,614,371,272	27.5658
380,012,060	380,012,060	130,426,914	128,110,219	4,878,750,818	3,775,195,721	27.1471
411,930,164	411,930,164	159,771,540	154,253,998	5,216,088,951	3,952,435,306	27.2265
450,372,625	450,372,625	216,925,844	213,101,084	5,634,170,910	4,273,516,810	27.0913
419,483,945	419,435,453	215,996,800	212,172,040	6,134,189,115	4,520,735,749	27.0913
424,055,544	424,055,544	216,350,518	211,723,576	6,833,896,164	4,830,486,895	27.4030

**CITY OF WARREN, MICHIGAN  
PRINCIPAL PROPERTY TAXPAYERS  
PRIOR YEAR AND TEN YEARS AGO**

	Fiscal Year Ended June 30, 2025			Fiscal Year Ended June 30, 2015		
	Taxable Value (including I.F.T. and O.P.R.A.)	Rank	Percent of Total Taxable Value	Taxable Value (including I.F.T.)	Rank	Percent of Total Taxable Value
General Motors	\$ 401,575,507	1	8.31%	\$ 476,826,868	1	13.10%
DTE Electric Co	72,045,290	2	1.49%	38,565,732	3	1.06%
Consumers Energy	58,158,081	3	1.20%	14,568,724	7	0.40%
Chrysler - FCA US LLC	58,135,841	4	1.20%	144,892,247	2	3.98%
International Transmission	55,072,434	5	1.14%	25,699,223	4	0.71%
14 Mack LP	24,828,171	6	0.51%			
Home Depot	23,933,189	7	0.50%	2,974,213		0.08%
Lex Warren LP	22,029,104	8	0.46%			
Stag Industrial Holdings LLC	21,424,044	9	0.44%			
Noble 12B LLC	15,509,170	10	0.32%	12,291,690	9	0.34%
Flagstar Financial & Leasing	11,062,270	11	0.23%			
Modular Automotive Systems LLC	10,564,501	12	0.22%	70,000		0.00%
Hoover Eleven Holdings LLC	9,956,475	13	0.21%			
TG Warren Inc	9,834,743	14	0.20%	4,129,780		0.11%
Ten largest taxpayers	794,128,820		16.44%	720,018,477		19.78%
Other taxpayers	4,036,358,075		83.56%	2,919,593,870		80.22%
Total taxable value	<b><u>\$ 4,830,486,895</u></b>		<b><u>100.00%</u></b>	<b><u>\$ 3,639,612,347</u></b>		<b><u>100.00%</u></b>

Source: Audited Financial Statements of the City of Warren and/or City Records.

**CITY OF WARREN, MICHIGAN  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Assessed value	\$ 4,006,975,440	\$ 3,926,697,488	\$ 4,065,604,921	\$ 4,216,515,132	\$ 4,530,119,109
Debt limit (10% of assessed value)	\$ 400,697,544	\$ 392,669,749	\$ 406,560,492	\$ 421,651,513	\$ 453,011,911
Total debt applicable to debt limit	-	-	-	-	123,570,000
Legal debt margin	\$ 400,697,544	\$ 392,669,749	\$ 406,560,492	\$ 421,651,513	\$ 329,441,911
Total debt applicable to the debt limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	27.28%

	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Assessed value	\$ 4,878,750,818	\$ 5,216,088,951	\$ 5,216,088,951	\$ 6,134,189,115	\$ 6,833,896,164
Debt limit (10% of assessed value)	\$ 487,875,082	\$ 521,608,895	\$ 563,417,091	\$ 613,418,912	\$ 683,389,616
Total debt applicable to debt limit	115,015,000	103,695,000	126,830,000	117,600,000	142,855,000
Legal debt margin	\$ 372,860,082	\$ 417,913,895	\$ 436,587,091	\$ 495,818,912	\$ 540,534,616
Total debt applicable to the debt limit as a percentage of debt limit	23.57%	19.88%	22.51%	19.17%	20.90%

Section 8.11 of the Warren City Charter limits the net bonded indebtedness incurred for all public purposes to ten percent of the assessed value of all real and personal property in the city. Net bonded indebtedness applicable to the legal debt margin is defined as general obligation bonds, the principal and interest of which are payable from taxes levied upon taxable real and personal property in the city and for payment of which the full faith and credit of the city are pledged, when authorized by a three-fifths vote of the electors voting thereon at any general or special election.

**CITY OF WARREN, MICHIGAN  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Number of Households (1)	Income		Unemployment Rate (3)		
			Per Capita (2)	Total	City of Warren	Macomb County	State of Michigan
2016	134,850	53,492	19,376	2,612,853,600	6.80%	5.60%	4.90%
2017	135,121	52,164	19,376	2,618,104,496	4.30%	3.60%	4.00%
2018	135,031	53,543	19,376	2,616,360,656	4.90%	4.10%	4.30%
2019	136,168	53,747	19,376	2,638,391,168	5.30%	4.40%	4.40%
2020	133,423	53,207	19,376	2,585,204,048	21.40%	18.30%	15.00%
2021	139,387	53,652	25,803	3,596,602,761	5.40%	4.50%	5.30%
2022	139,623	54,936	26,508	3,701,126,484	5.20%	4.30%	4.80%
2023	137,253	53,881	30,611	4,201,451,583	4.30%	3.60%	4.10%
2024	136,394	55,070	31,080	4,239,125,520	5.90%	4.90%	5.00%
2025	135,273	54,968	30,143	4,077,534,039	5.70%	4.40%	5.40%

**Sources:**

- (1) Southeast Michigan Council of Governments est population through July 2023  
2021 U.S. Census Bureau 2019 American Community Survey
- (2) 2010 U.S. Census Bureau, 2015-2020  
2020 U.S. Census Bureau, 2022  
2021, 2023-2024 U.S. Census Bureau-American Community Survey (updated yearly)
- (3) Michigan Department of Technology, Management & Budget  
*-Not Seasonally Adjusted*

# **GLOSSARY OF TERMS**

## **A**

**ACCRUAL BASIS** - Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in timing of cash flows and related underlying economic events near the end of a fiscal period.

**ACTIVITY** - An office, department, or program to which specific expenses are to be allocated.

**APPROPRIATION** - An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

**APPROVED BUDGET** - The revenue and expenditure plan for the City for the fiscal year as reviewed and given final approval by the City Council.

## **B**

**BALANCED BUDGET** - A budget in which estimated revenues are equal to or greater than estimated expenditures.

**BUDGET ADJUSTMENT** - An 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.

**BUDGETARY CENTER** – A grouping of offices' or activities' budgets that are combined to create a cost center in which actual expenditures cannot exceed budgeted appropriations.

## **C**

**CAPITAL OUTLAY** - A disbursement of money that results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$10,000 to be a capital item.

**CONTINGENCY** - An estimated amount of funds needed for deficiency, contingent or emergency purposes.

## **D**

**DEBT SERVICE** - The planned accumulation of revenues and appropriations of expenditures for the retirement of long term debt principal and interest.

**DEFICIT** - An excess of liabilities and reserves of a fund over its assets.

## **E**

**EMPLOYEE BENEFITS** - An expenditure object within an activity that includes all employee fringe benefits.

## **GLOSSARY OF TERMS**

**ENTERPRISE FUND** - A fund established to account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURE** - The cost of goods delivered and services rendered, whether paid or unpaid, including expenses, debt retirement not reported as liability of the fund from which retired, or capital outlay.

### **F**

**FISCAL YEAR** - A twelve-month period designated as the operating year for an entity. The fiscal year for the City of Warren is July 1-June 30.

**FUND** - An independent fiscal entity with a self-balancing set of accounts recording its revenues and expenditures.

**FUND ACCOUNTING** - The accounts of the City are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**FUND BALANCE** - An excess of revenues over expenditures segregated by fund.

### **G**

**GENERAL FUND** - The fund used to account for those general operating activities of the City which are funded through unrestricted revenues. General government, public safety and public services are financed through this fund. Revenues are received from general property taxes, state shared revenues, licenses and permits, fine and forfeitures, user charges, investment income and other sources.

### **L**

**LINE ITEM BUDGET** - A budget which emphasizes allocations of resources to given organizational units for particular objects of expenditure, such as salaries, supplies, services, and equipment. Line item budgets may be organized to provide accountability at varying levels, such as on department, division or agency levels.

### **M**

**MILL** - A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property.

**MILLAGE** - The total tax obligation per \$1,000 of taxable valuation of property.

**MODIFIED ACCRUAL** - This basis of accounting recognizes revenues in the accounting period in which they are both measurable and available to finance expenditures. Expenditures are generally recognized in the account period in which they are both measurable and incurred.

# **GLOSSARY OF TERMS**

## **O**

**ORGANIZATION CHART** - A chart representing the authority, responsibility, and relationships among departmental entities within the City organization.

**OTHER SERVICES AND CHARGES** - An expenditure object within an activity that includes professional services, utilities, rents, and training for example.

## **P**

**PERFORMANCE INDICATOR** - A measurement of how a program is accomplishing its mission through the delivery of products or service.

**PERFORMANCE OBJECTIVES** - Desired output oriented accomplishments which can be measured within a given time period.

**PERSONAL SERVICES** - An expenditure object within an activity that includes payroll expenditures.

## **R**

**RECOMMENDED BUDGET** - The City's revenue and expenditure plan for the fiscal year as prepared and recommended by the Mayor for City Council consideration.

**REVENUE** - An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in intra-governmental service funds.

## **S**

**SPECIAL REVENUE FUND** - A fund to account for the proceeds of specific revenue sources (other than special assessment, expendable trust, or the major capital projects) that are legally restricted to expenditures for specified purposes.

**STATE EQUALIZED VALUATION (SEV)** - The assessed valuation of property in the City as determined by the local Assessor and then reviewed and adjusted, if necessary, by the County and the State, to assure that it equals 50% of market value, as required by State law.

**SUPPLIES** - An expenditure object within an activity that includes all supplies that have a useful life of less than one year and/or a purchase price of less than \$1,000.

**SURPLUS** - An excess of the assets of a fund over its liabilities and reserves.

## **T**

**TAX BASE** - The total value of taxable property in the City.