



# CITY OF AUBURN HILLS

## City Council Workshop Minutes

September 23, 2024

**CALL TO ORDER:** Mayor Marzolf at 5:30 PM

**LOCATION:** Admin Conference Room, City Hall, 1827 N. Squirrel Rd, Auburn Hills, MI 48326  
Present: Mayor Marzolf, Council Members Ferguson, Fletcher, Hawkins, Knight, McDaniel, and Verbeke  
Absent: None

Also Present: City Manager Tanghe, Assistant City Manager Skopek, City Attorney Beckerleg, Clerk Pierce, Chief of Police Gagnon, Fire Chief Massingill, Community Development Director Cohen, Asst to Dir./Construction Coord. Lang, Economic Development Mgr Carroll, DPW Director Baldante, Mgr of Public Utilities Deman, Mgr of Roads & Fleet Hefner, Recreation and Senior Services Director Adcock, Asst Director of Recreation and Senior Services Director Beckett, Fieldstone Golf Club Mgr Hierlihy, Assessor Griffin, Finance Director/Treasurer Schulz, Deputy Treasurer Vittone, Accountant Faulk, Accounting Clerk Jones, Management Assistant Hagge, Engineer Juidici

0 Guests

The topic of the workshop was the presentation of the proposed 2025 budget (1 of 2).

Ms. Schulz presented the proposed 2025 budget and reviewed the 2025-2029 assumptions. She noted that the fund balance was at 123% in 2023 and will be at 40% in 2029. The City is still well funded according to the policy, however other budgeting options should be considered.

Mr. Vittone reviewed the property taxes. He discussed the real and personal property taxes which contribute 62% of the total general fund revenue. He reviewed the current projections and CPI projections which showed the change in taxable value versus assessed value. Wages and benefits were presented. It was noted that a 3% increase is assumed, but not guaranteed. It was also noted that the City's medical is projected to increase 7% in 2025.

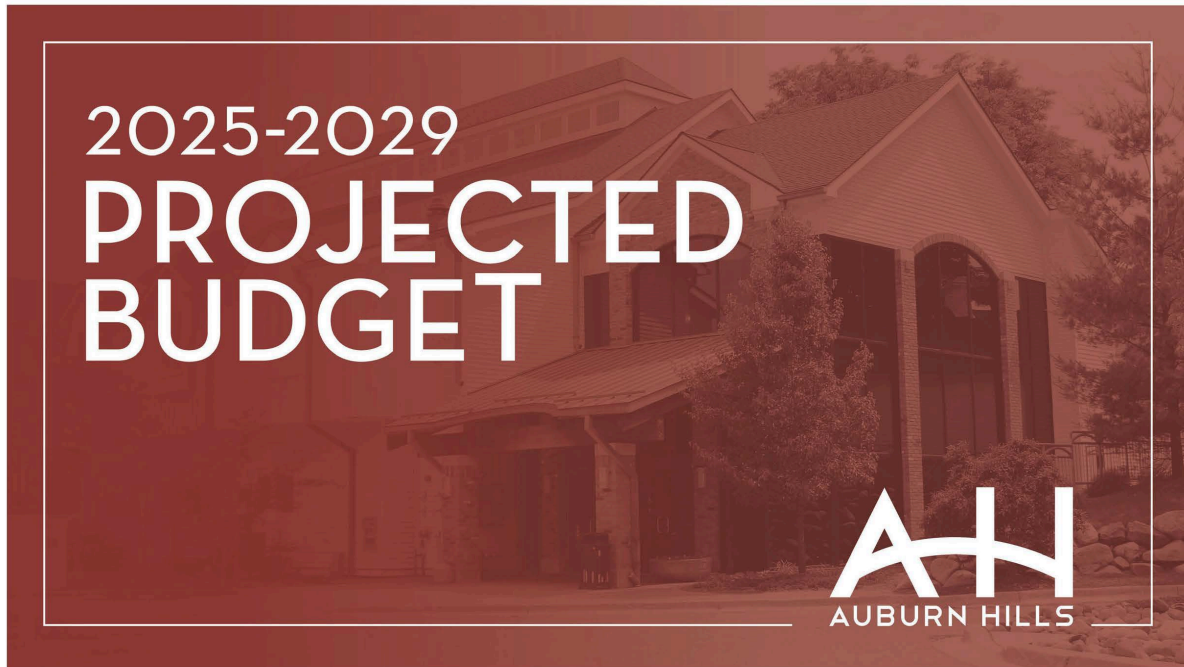
Ms. Schulz discussed the overall general fund. She noted that the general operating millage supports admin, stormwater, facilities, seniors, EMS, and Community Development. She noted that the road millage supports 35% of what is needed to cover the roads. The difference comes out of the general fund.

She explained that tax revenue is 55% of general fund expenditures. She noted that additional funding is not planned for pension and retiree health care. Ms. Schulz explained that EMS/Ambulance is being broken out because fire is a public safety and EMS is medical. They are two separate functions. Chief Massingill explained that they are working with a billing company to try to improve the amount collected. Revenues are down as they are using mutual aid more this year.

Mr. Vittone discussed the road millage and noted that additional funding will need to be pursued, which includes special assessment districts. He confirmed that the road millage brings in approximately \$2-\$2.5 million each year. Discussion ensued regarding pushing back projects, smoothing out pathways, and the passer ratings of the roads. It was noted that doing the maintenance fixes on the roads have been cost effective.

Mr. Vittone presented the water and sewer. He explained the proposed increase will include a 1% water rate increase and a 5.5% sewer rate increase.

The workshop adjourned at 6:47 PM.





Current Projections

| GENERAL FUND                      |                |                            |                 |                |                   |                   |                   |                   |
|-----------------------------------|----------------|----------------------------|-----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Description                       | 2023<br>ACTUAL | 2024<br>ORIGINAL<br>BUDGET | 2024<br>AMENDED | 2025<br>BUDGET | 2026<br>PROJECTED | 2027<br>PROJECTED | 2028<br>PROJECTED | 2029<br>PROJECTED |
| Total General Fund Revenues       | \$ 41,156,448  | \$ 38,669,532              | \$ 37,205,457   | \$ 39,012,938  | \$ 43,838,562     | \$ 40,288,554     | \$ 40,910,991     | \$ 41,555,103     |
| Total General Fund Expenditures   | 31,500,275     | 39,955,448                 | 44,533,254      | 42,927,286     | 49,388,972        | 41,008,078        | 43,107,813        | 44,624,346        |
| Revenue Over (Under) Expenditures | \$ 9,656,174   | \$ (1,285,916)             | \$ (7,327,797)  | \$ (3,914,348) | \$ (5,750,410)    | \$ (719,524)      | \$ (2,196,822)    | \$ (3,069,243)    |
| Fund Balance <sup>1</sup>         | \$ 48,980,093  | \$ 47,694,177              | \$ 41,652,296   | \$ 37,737,948  | \$ 31,987,538     | \$ 31,268,014     | \$ 29,071,192     | \$ 26,001,949     |
| as % of Expense                   | 155.5%         | 119.4%                     | 93.5%           | 87.9%          | 64.8%             | 76.2%             | 67.4%             | 58.3%             |
| Unrestricted Fund Balance         | \$ 38,641,774  | \$ 37,738,923              | \$ 31,697,042   | \$ 31,852,784  | \$ 22,940,832     | \$ 22,088,323     | \$ 18,392,231     | \$ 17,323,442     |
| as % of Expense                   | 122.67%        | 94.45%                     | 71.18%          | 74.20%         | 46.45%            | 53.86%            | 42.67%            | 38.82%            |

<sup>1</sup>Fund Balance includes Nonspendable, Restricted, Committed, Assigned, and Unassigned balances.

TOTAL CITY 2025 BUDGET (NO COMPONENT UNITS)

REVENUES: \$81,637,346  
EXPENDITURES: \$90,423,283  
(\$ 8,785,934)

9.9.2024



2025 Proposed Budget

| 2025 PROPOSED BUDGET           | PROPOSED REVENUES | PROPOSED EXPENDITURES | APPROPRIATION OF FUND EQUITY |
|--------------------------------|-------------------|-----------------------|------------------------------|
| General                        | \$ 39,012,938     | \$ 42,927,286         | \$ (3,914,348)               |
| Major Streets                  | 4,735,039         | 4,735,139             | (100)                        |
| Local Streets                  | 10,402,017        | 10,401,034            | 983                          |
| METRO Act                      | 81,816            | 105,000               | (23,184)                     |
| Wayne Disposal-Oakland         | 72,000            | 605,000               | (533,000)                    |
| Tree Ordinance                 | 46,551            | 100,520               | (53,969)                     |
| Special Circumstances Fund     | 41,540            | 104,964               | (63,424)                     |
| Police Drug Forfeiture         | 42,568            | 34,500                | 8,068                        |
| CDBG Grant                     | 79,096            | 79,096                | -                            |
| Capital Improvement Debt       | 1,864,900         | 1,864,900             | -                            |
| Capital Projects Fund          | -                 | -                     | -                            |
| Fieldstone Golf Club           | 1,931,815         | 2,566,697             | (634,882)                    |
| Water/Sewer                    | 19,251,865        | 23,194,086            | (3,942,221)                  |
| Fleet Management               | 3,947,376         | 3,525,937             | 421,439                      |
| Special Assessment Debt        | 127,828           | 179,124               | (51,296)                     |
| Total Before Component Units   | \$ 81,637,349     | \$ 90,423,283         | \$ (8,785,934)               |
| DDA                            | \$ 618,401        | \$ 621,401            | \$ (3,000)                   |
| TIFA 85-A                      | 1,404,173         | 1,251,687             | 152,486                      |
| TIFA 85-B                      | 2,359,966         | 5,169,764             | (2,809,798)                  |
| TIFA 86-D                      | 1,082,553         | 1,272,667             | (190,114)                    |
| Economic Development Authority | -                 | -                     | -                            |
| Brownfield Authority           | 469,869           | 511,692               | (41,823)                     |
| Grand Total                    | \$ 87,572,311     | \$ 99,250,494         | \$ (11,678,183)              |





# PROPERTY TAXES & PERSONAL PROPERTY REIMBURSEMENT



2025 Real and Personal  
Property Taxes

REAL PROPERTY TAX AND RELATED REVENUE

**\$24,667,679**

PERSONAL PROPERTY TAX REIMBURSEMENT

**\$1,823,773**

TOTAL: **\$26,491,452**

**62% OF TOTAL GENERAL FUND REVENUE**

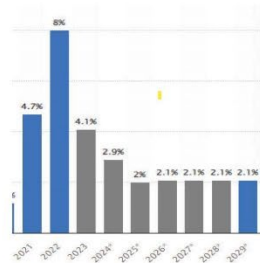


# Property Tax Revenue Timeline/Assumptions

## CURRENT PROJECTIONS

| Assessment Year                              | 2022      | 2023        | 2024        | 2025        | 2026        | 2027        |
|----------------------------------------------|-----------|-------------|-------------|-------------|-------------|-------------|
| CPI                                          | 5.00%     | 4.50%       | 2.30% e     | 2.10% e     | 2.00% e     | 2.00% e     |
| Growth (used to estimate revenue only)       |           |             | 1.00% e     | 1.00% e     | 1.00% e     | 1.00% e     |
| Taxable Value Levied                         | 2023      | 2024        | 2025        | 2026        | 2027        | 2028        |
| Taxable Value (000) - adjusted for lost PPT  | 2,044,597 | 2,204,068   | 2,256,823 e | 2,306,784 e | 2,355,988 e | 2,406,668 e |
| % Change in Real and Personal Taxable Values | 5.89%     | 7.80%       | 2.39%       | 2.21%       | 2.13%       | 2.15%       |
| Budget Year                                  | 2024      | 2025        | 2026        | 2027        | 2028        | 2029        |
| General Fund Tax Disbursements               | \$ 22,658 | \$ 23,798 e | \$ 24,414 e | \$ 25,001 e | \$ 25,582 e | \$ 26,180 e |
| City Tax Mills for Government Funds          | 12.0702   | 12.0702     | 12.0702 e   | 12.0702 e   | 12.0702 e   | 12.0702 e   |

## CPI Projections

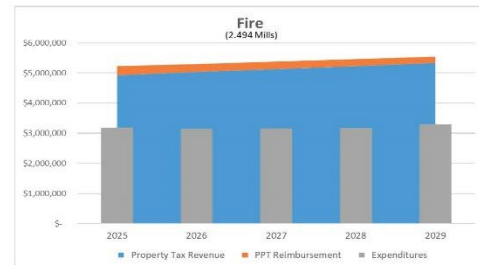
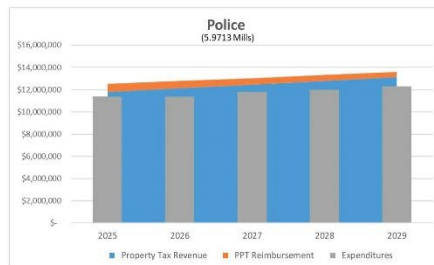
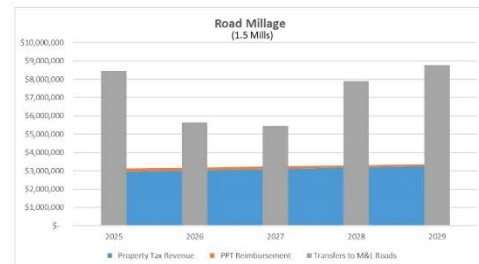
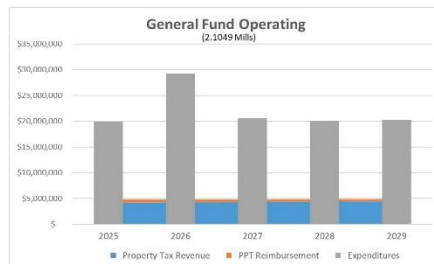


- Two-year lag in revenue recognition
- 1% growth projected

|              | 2023 ASSESSED | 2024 ASSESSED | % CHANGE ASSESSED | 2023 TAXABLE  | 2024 TAXABLE  | % CHANGE TAXABLE |
|--------------|---------------|---------------|-------------------|---------------|---------------|------------------|
| CITIES       |               |               |                   |               |               |                  |
| AUBURN HILLS | 2,461,183,320 | 2,662,401,085 | 8.18 %            | 2,044,597,840 | 2,204,088,895 | 7.80 %           |

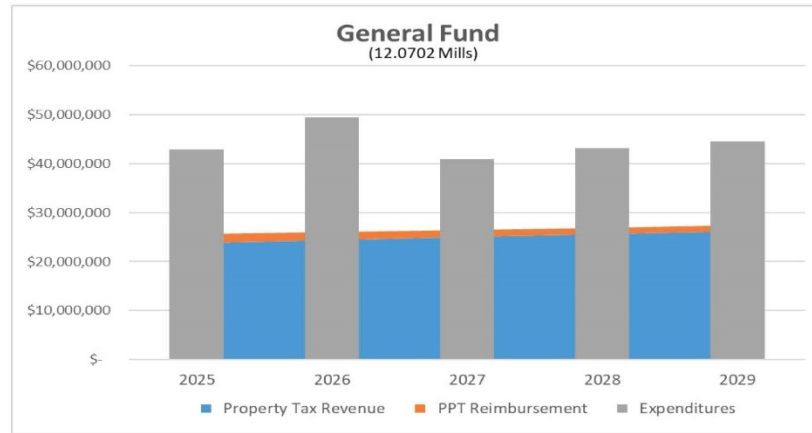


# Property Tax Revenue





## Property Tax Revenue



| Total General Fund Revenues and Expenditures |                 |                 |                 |                 |                 |
|----------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                              | 2025            | 2026            | 2027            | 2028            | 2029            |
| Property Tax Revenue                         | \$ 23,798,264   | \$ 24,414,289   | \$ 25,001,814   | \$ 25,582,550   | \$ 26,180,708   |
| PPT Reimbursement                            | \$ 1,823,773    | \$ 1,641,396    | \$ 1,477,256    | \$ 1,329,531    | \$ 1,196,578    |
| Expenditures                                 | \$ 42,927,286   | \$ 49,388,972   | \$ 41,008,078   | \$ 43,107,813   | \$ 44,624,346   |
| Revenues Over Expenditures                   | \$ (17,305,249) | \$ (23,333,287) | \$ (14,529,008) | \$ (16,195,732) | \$ (17,247,060) |

**Note:**

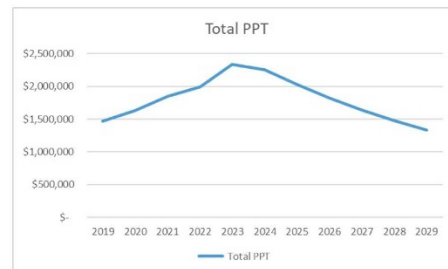
The property tax revenue in this slide is not accounting for things like delinquent property tax, PILOT taxes etc.



## Personal Property Tax Assumptions

- Being phased out 10% each year starting in 2021 but in 2022 we received more than we did the previous year, so nothing is guaranteed.
- Expiring 2029
- We received extra payments since 2019. The extra payment is not guaranteed however we did budget for an extra payment in the budget.

| PPT Reimbursement History and Projections |              |
|-------------------------------------------|--------------|
| Year                                      | Total PPT    |
| 2018                                      | \$ 1,470,414 |
| 2019                                      | \$ 1,630,449 |
| 2020                                      | \$ 1,852,006 |
| 2021                                      | \$ 1,993,369 |
| 2022                                      | \$ 2,336,378 |
| 2023                                      | \$ 2,251,572 |
| 2024                                      | \$ 2,026,415 |
| 2025                                      | \$ 1,823,773 |
| 2026                                      | \$ 1,641,396 |
| 2027                                      | \$ 1,477,256 |
| 2028                                      | \$ 1,329,531 |
| 2029                                      | \$ 1,196,578 |



**PROJECTS APPROVED BY THE AUBURN HILLS CITY COUNCIL**  
Not Started or Under Construction  
(AUGUST 26, 2024)

| Number                  | Project Name                                           | Council Approval           | Invest. (\$ millions) | Project Description                                                                                                     | Not Started | Under Construction |
|-------------------------|--------------------------------------------------------|----------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|
| 1 - 2016                | Reserves of Auburn Hills PUD                           | 8.22.16                    | 16                    | 65 attached condominium units in 18 buildings                                                                           |             | 1                  |
| 2 - 2019                | Ridgewood Villas PUD                                   | 4.22.19                    | 3.3                   | 113 detached single-family homes with clubhouse and swimming pool<br><i>(Note: 3-year extension expires on 4-22-25)</i> | 1           |                    |
| 3                       | Penske Vehicle Services (Executive Hills North - Spec) | 5.20.24<br>4.22.19         | 10                    | 138,200 sq. ft. clean industrial building                                                                               |             | 2                  |
| 4                       | Beacon Hill - Phase V                                  | 9.23.19                    | 16                    | 65 townhouse-style apartment units in 12 buildings                                                                      |             | 3                  |
| 5                       | The Avant at Five Points PUD                           | 11.18.19                   | 15                    | 3-story, 68-apartment unit residential building                                                                         |             | 4                  |
| 6                       | Barrington Luxury Apartments                           | 11.18.19                   | 6                     | 45 apartment units in 3 buildings                                                                                       |             | 5                  |
| 7 - 2020                | Trailway Commons PUD                                   | 6.15.20                    | 12                    | 2,500 sq. ft. restaurant w/drive-through facility, 13,695 sq. ft. retail center w/office, and 29 condos in 5 buildings  |             | 6                  |
| 8 - 2021                | Clover Senior Housing PUD                              | 4.19.21                    | 8                     | 4 story, 135,572 sq. ft. 124-unit independent senior living apartment building                                          |             | 7                  |
| 9                       | University Plaza                                       | 9.27.21                    | 1                     | Covert BD's Mongolian Grill restaurant into an 8,550 sq. ft. retail center                                              |             | 8                  |
| 10 - 2022               | The Parkways - Phase Three PUD                         | 6.20.22                    | 10                    | 50 townhouse-style units (18 owner occupied / 32 rental) in 8 buildings                                                 |             | 9                  |
| 11                      | The Webster PUD                                        | 7.25.22<br>(Rev. 11.28.22) | 22                    | 6-story 126, 271 sq. ft. mixed-use building (7,687 sq. ft. retail) with 88 apartment units                              |             | 10                 |
| 12                      | Clean View Car Wash                                    | 11.28.22                   | 4                     | 16,307 sq. ft. car wash                                                                                                 | 2           |                    |
| 13 - 2023               | UL Solutions                                           | 2.20.23                    | 35                    | 83,061 sq. ft. clean industrial testing facility                                                                        |             | 11                 |
| 14                      | Atlantic Boulevard Spec Building                       | 4.17.23                    | 5.5                   | 55,422 sq. ft. clean industrial building                                                                                |             | 12                 |
| 15                      | Magna Seating                                          | 4.17.23                    | 60                    | 280,000 sq. ft. clean industrial building                                                                               |             | 13                 |
| 16                      | Tammy's Boats PUD                                      | 6.19.23                    | 6                     | 21,483 sq. ft. boat dealership sales and service facility                                                               | 3           |                    |
| 17                      | GM EV Parts Assembly PUD                               | 8.21.23                    | 130                   | 715,012 sq. ft. clean industrial building                                                                               |             | 14                 |
| 18                      | Five Points Community Church                           | 9.25.23                    | 3                     | 10,220 sq. ft. sanctuary building addition                                                                              |             | 15                 |
| 19                      | Pacific/Taylor Industrial Spec Building                | 9.25.23                    | 4                     | 47,728 sq. ft. clean industrial building                                                                                |             | 16                 |
| 20                      | Lapeer Road West Industrial Building                   | 12.04.23                   | 18.7                  | 149,170 sq. ft. clean industrial building                                                                               | 4           |                    |
| 21                      | Residences at River Trail PUD (Rev.)                   | 12.04.23                   | 23                    | 95 townhouse-style apartment units in 11 buildings                                                                      | 5           |                    |
| 22 - 2024               | Chick-fil-A Restaurant                                 | 3.18.24                    | 12                    | 5196 sq. ft. restaurant with a drive-through facility/outdoor seating area                                              | 6           |                    |
| 23                      | Greystone Pickleball Club PUD                          | 4.15.24                    | 13                    | 60,528 sq. ft. indoor recreational facility and event venue                                                             | 7           |                    |
| 24                      | Joslyn Road Fuel Station - Mobil PUD                   | 5.20.24                    | 4                     | 4,608 sq. ft. convenience store and vehicle fueling station                                                             | 8           |                    |
| 25                      | The Learning Experience                                | 7.15.24                    | 3.5                   | 10,000 sq. ft. childcare facility with an exterior playground                                                           | 9           |                    |
| <b>Total Investment</b> |                                                        |                            | <b>459.9</b>          |                                                                                                                         |             |                    |



# WAGES & BENEFITS







## Headcount/Wage Assumptions

| HEADCOUNT/WAGE ASSUMPTIONS                                               |            |            |            |             |            |            |            |
|--------------------------------------------------------------------------|------------|------------|------------|-------------|------------|------------|------------|
|                                                                          | 2023       | 2024       | 2025       | PROJECTIONS |            |            |            |
|                                                                          | ACTUAL     | AMENDED    | BUDGET     | 2026        | 2027       | 2028       | 2029       |
| <b>HEADCOUNT</b>                                                         |            |            |            |             |            |            |            |
| ADMINISTRATIVE STAFF*                                                    | 14         | 14         | 15         | 15          | 15         | 15         | 15         |
| COMMUNITY DEV/BLDG***                                                    | 11         | 11         | 11         | 11          | 11         | 11         | 11         |
| DPW GENERAL FUND **                                                      | 23         | 23         | 25         | 25          | 25         | 25         | 25         |
| SENIORS, RECREATION, PARKS                                               | 9          | 9          | 6          | 6           | 6          | 6          | 6          |
| POLICE                                                                   | 56         | 58         | 58         | 58          | 58         | 58         | 58         |
| FIRE                                                                     | 33         | 32         | 13         | 13          | 13         | 13         | 13         |
| EMS/AMBULANCE                                                            | -          | -          | 18         | 18          | 18         | 18         | 18         |
| <b>GENERAL FUNDS SUB-TOTAL</b>                                           | <b>146</b> | <b>147</b> | <b>146</b> | <b>146</b>  | <b>146</b> | <b>146</b> | <b>146</b> |
| ROADS AND FLEET                                                          | 10         | 10         | 10         | 10          | 10         | 10         | 10         |
| WATER AND SEWER                                                          | 11         | 11         | 11         | 11          | 11         | 11         | 11         |
| GOLF                                                                     | 1          | 1          | 1          | 1           | 1          | 1          | 1          |
| <b>TOTAL</b>                                                             | <b>168</b> | <b>169</b> | <b>168</b> | <b>168</b>  | <b>168</b> | <b>168</b> | <b>168</b> |
| <b>BY BARGAINING GROUP</b>                                               |            |            |            |             |            |            |            |
| NON BARGAINING                                                           | 34         | 34         | 35         | 35          | 35         | 35         | 35         |
| AFSCME                                                                   | 55         | 55         | 54         | 54          | 54         | 54         | 54         |
| POLICE                                                                   | 49         | 51         | 51         | 51          | 51         | 51         | 51         |
| FIRE                                                                     | 30         | 29         | 28         | 28          | 28         | 28         | 28         |
| <b>TOTAL</b>                                                             | <b>168</b> | <b>169</b> | <b>168</b> | <b>168</b>  | <b>168</b> | <b>168</b> | <b>168</b> |
| <b>WAGE INCREASES and WAGE BUDGET ASSUMPTIONS</b>                        |            |            |            |             |            |            |            |
| Non Bargaining(actual varies between EE's)                               |            |            | 3%         | 3%          | 3%         | 3%         | 3%         |
| AFSCME (EXPIRES 2027)                                                    |            |            | 2.25%      | 2%          | 2%         | 3%         | 3%         |
| COMMAND (EXPIRES 2025)                                                   |            |            | 3%         | 3%          | 3%         | 3%         | 3%         |
| DETECTIVES (EXPIRES 2027)                                                |            |            | 5%         | 3%          | 2.50%      | 3%         | 3%         |
| POAM (EXPIRES 2027)                                                      |            |            | 3%         | 3%          | 2.50%      | 3%         | 3%         |
| * ADMIN = CITY MANAGER, CLERK, FIN/TREAS, HR (City Council not included) |            |            |            |             |            |            |            |
| ** DPW GENERAL FUND = DPW ADMIN, FACILITIES, GROUNDS AND STORM WATER     |            |            |            |             |            |            |            |
| ***BLDG= INCLUDES ONE CODE ENFORCEMENT OFFICER ALLOCATED TO TIFA         |            |            |            |             |            |            |            |



## General Fund Benefits

|                                          |                      |                      |                      |                      |                      |                      |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 9/13/2024                                | 2024                 | 2025                 | PROJECTIONS          |                      |                      |                      |
|                                          | AMENDED              | BUDGET               | 2026                 | 2027                 | 2028                 | 2029                 |
| <b>WAGES</b>                             |                      |                      |                      |                      |                      |                      |
| City Council                             | \$ 63,330            | \$ 63,330            | \$ 63,330            | \$ 63,330            | \$ 63,330            | \$ 63,330            |
| City Manager                             | 458,192              | 451,801              | 451,886              | 451,886              | 451,886              | 451,886              |
| Clerks                                   | 160,883              | 158,563              | 159,763              | 158,563              | 160,963              | 158,563              |
| Human Resources                          | 140,648              | 140,518              | 142,654              | 143,490              | 143,490              | 143,490              |
| Finance/Treasurer                        | 466,580              | 529,823              | 534,195              | 540,774              | 546,738              | 552,882              |
| DPW Admin                                | 530,960              | 527,728              | 541,417              | 548,129              | 551,987              | 555,960              |
| Part-time/seasonal, Boards & Commissions | 269,855              | 197,436              | 240,351              | 204,350              | 284,934              | 211,608              |
| <b>Administration Total</b>              | <b>\$ 2,090,448</b>  | <b>\$ 2,069,199</b>  | <b>\$ 2,133,596</b>  | <b>\$ 2,110,522</b>  | <b>\$ 2,203,328</b>  | <b>\$ 2,137,719</b>  |
| Facilities                               | 500,152              | 550,315              | 567,929              | 581,117              | 598,173              | 615,739              |
| Grounds                                  | 456,121              | 461,270              | 492,277              | 509,872              | 524,641              | 539,853              |
| Storm Water                              | -                    | -                    | -                    | -                    | -                    | -                    |
| Part-time/seasonal                       | 52,000               | 78,520               | 78,520               | 78,520               | 78,520               | 78,520               |
| <b>General Support Total</b>             | <b>\$ 1,008,273</b>  | <b>\$ 1,090,105</b>  | <b>\$ 1,138,726</b>  | <b>\$ 1,169,509</b>  | <b>\$ 1,201,334</b>  | <b>\$ 1,234,112</b>  |
| Building                                 | 616,721              | 623,664              | 648,632              | 664,685              | 680,015              | 695,804              |
| Community Development                    | 197,769              | 195,467              | 195,467              | 195,467              | 195,467              | 195,467              |
| Part-time/seasonal, Boards & Commissions | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                |
| <b>Community Development Total</b>       | <b>\$ 820,490</b>    | <b>\$ 825,131</b>    | <b>\$ 850,099</b>    | <b>\$ 866,152</b>    | <b>\$ 881,482</b>    | <b>\$ 897,271</b>    |
| Seniors                                  | 259,214              | 260,443              | 263,106              | 264,210              | 264,210              | 264,210              |
| Recreation                               | 107,732              | 106,785              | 107,496              | 109,221              | 109,221              | 109,221              |
| Parks                                    | 198,356              | 140,601              | 141,894              | 143,213              | 145,231              | 147,309              |
| Part-time/seasonal                       | 550,112              | 628,976              | 628,976              | 628,976              | 628,976              | 628,976              |
| <b>Community Program Total</b>           | <b>\$ 1,115,414</b>  | <b>\$ 1,136,805</b>  | <b>\$ 1,141,472</b>  | <b>\$ 1,145,620</b>  | <b>\$ 1,147,638</b>  | <b>\$ 1,149,716</b>  |
| <b>NON-PUBLIC SAFETY GENERAL FUND</b>    | <b>\$ 5,034,625</b>  | <b>\$ 5,121,240</b>  | <b>\$ 5,263,893</b>  | <b>\$ 5,291,803</b>  | <b>\$ 5,433,782</b>  | <b>\$ 5,418,818</b>  |
| POLICE                                   | 5,616,730            | 5,714,142            | 5,994,815            | 6,227,414            | 6,415,841            | 6,582,552            |
| FIRE                                     | 3,091,834            | 1,197,660            | 1,253,653            | 1,295,453            | 1,327,385            | 1,360,279            |
| EMS/AMBULANCE                            | -                    | 1,964,417            | 2,091,828            | 2,189,388            | 2,254,539            | 2,321,639            |
| Part-time/seasonal, Boards & Commissions | 513,898              | 635,802              | 521,627              | 527,459              | 532,184              | 537,003              |
| <b>PUBLIC SAFETY GENERAL FUND</b>        | <b>\$ 9,222,462</b>  | <b>\$ 9,512,021</b>  | <b>\$ 9,861,923</b>  | <b>\$ 10,239,714</b> | <b>\$ 10,529,949</b> | <b>\$ 10,801,473</b> |
| <b>GENERAL FUND SUB-TOTAL</b>            | <b>\$ 14,257,087</b> | <b>\$ 14,633,261</b> | <b>\$ 15,125,816</b> | <b>\$ 15,531,517</b> | <b>\$ 15,963,731</b> | <b>\$ 16,220,291</b> |



General Fund Wages

| 9/13/2024                             | 2024                | 2025                | PROJECTIONS         |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | AMENDED             | BUDGET              | 2026                | 2027                | 2028                | 2029                |
| <b>BENEFITS</b>                       |                     |                     |                     |                     |                     |                     |
| City Council                          | \$ 29,796           | \$ 27,444           | \$ 28,742           | \$ 30,226           | \$ 31,275           | \$ 32,371           |
| City Manager                          | \$ 174,657          | 186,843             | 191,232             | 195,974             | 200,458             | 205,186             |
| Clerks                                | \$ 58,781           | 53,336              | 56,605              | 53,651              | 59,889              | 53,984              |
| Human Resources                       | \$ 76,608           | 79,197              | 82,146              | 85,268              | 87,975              | 90,824              |
| Finance/Treasurer (incl BOR)          | \$ 154,570          | 205,867             | 211,369             | 217,420             | 223,490             | 229,860             |
| DPW Admin                             | \$ 225,761          | 234,408             | 242,664             | 251,106             | 257,908             | 265,037             |
| <b>Administration Total</b>           | <b>\$ 720,173</b>   | <b>\$ 787,095</b>   | <b>\$ 812,758</b>   | <b>\$ 833,645</b>   | <b>\$ 860,995</b>   | <b>\$ 877,262</b>   |
| Facilities                            | 223,202             | 276,615             | 288,106             | 299,834             | 311,021             | 322,705             |
| Grounds                               | 245,852             | 229,596             | 241,381             | 250,452             | 260,332             | 270,703             |
| Storm Water                           | 714                 | 2,402               | 2,402               | 2,402               | 2,402               | 2,402               |
| <b>General Support Total</b>          | <b>\$ 469,768</b>   | <b>\$ 508,613</b>   | <b>\$ 531,889</b>   | <b>\$ 552,688</b>   | <b>\$ 573,755</b>   | <b>\$ 595,810</b>   |
| Building                              | 292,219             | 295,648             | 308,411             | 320,459             | 332,695             | 345,530             |
| Community Development                 | 72,784              | 88,643              | 91,649              | 95,052              | 97,597              | 100,263             |
| <b>Community Development Total</b>    | <b>\$ 365,003</b>   | <b>\$ 384,291</b>   | <b>\$ 400,060</b>   | <b>\$ 415,511</b>   | <b>\$ 430,292</b>   | <b>\$ 445,793</b>   |
| Seniors                               | 113,384             | 113,617             | 116,376             | 119,271             | 121,715             | 124,284             |
| Recreation                            | 95,859              | 96,542              | 98,335              | 100,309             | 102,262             | 104,326             |
| Parks                                 | 97,450              | 73,148              | 74,407              | 75,730              | 77,263              | 78,872              |
| <b>Community Program Total</b>        | <b>\$ 306,693</b>   | <b>\$ 283,307</b>   | <b>\$ 289,118</b>   | <b>\$ 295,310</b>   | <b>\$ 301,240</b>   | <b>\$ 307,482</b>   |
| <b>NON-PUBLIC SAFETY GENERAL FUND</b> | <b>\$ 1,861,637</b> | <b>\$ 1,963,306</b> | <b>\$ 2,033,825</b> | <b>\$ 2,097,154</b> | <b>\$ 2,166,282</b> | <b>\$ 2,226,347</b> |
| POLICE                                | 2,465,020           | 2,502,353           | 2,636,466           | 2,829,271           | 2,839,247           | 2,902,516           |
| FIRE                                  | 1,134,376           | 473,382             | 493,051             | 512,638             | 530,325             | 548,858             |
| EMS/AMBULANCE                         | -                   | 693,334             | 726,355             | 757,247             | 784,680             | 813,403             |
| <b>PUBLIC SAFETY GENERAL FUND</b>     | <b>\$ 3,599,396</b> | <b>\$ 3,669,069</b> | <b>\$ 3,855,872</b> | <b>\$ 4,099,156</b> | <b>\$ 4,154,252</b> | <b>\$ 4,264,777</b> |
| <b>GENERAL FUND SUB-TOTAL</b>         | <b>\$ 5,461,033</b> | <b>\$ 5,632,375</b> | <b>\$ 5,889,697</b> | <b>\$ 6,196,310</b> | <b>\$ 6,320,534</b> | <b>\$ 6,491,124</b> |



Wages Other Funds

| WAGES - OTHER FUNDS             |                      |                      |                      |                      |                      |                      |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Description                     | 2024                 | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 |
|                                 | Amended              | REQUESTED            | PROJECTION           | PROJECTION           | PROJECTION           | PROJECTION           |
| <b>GENERAL FUND - sub total</b> | <b>\$ 14,257,087</b> | <b>\$ 14,633,261</b> | <b>\$ 15,125,816</b> | <b>\$ 15,531,517</b> | <b>\$ 15,963,731</b> | <b>\$ 16,220,291</b> |
| ROADS                           | 523,565              | 532,931              | 549,837              | 562,300              | 577,070              | 592,281              |
| ROADS PT/SEASONAL               | 23,400               | 24,960               | 24,960               | 24,960               | 24,960               | 24,960               |
| FLEET                           | 208,843              | 213,318              | 219,941              | 224,235              | 230,804              | 237,570              |
| FLEET PT/SEASONAL               | 7,800                | 8,320                | 8,320                | 8,320                | 8,320                | 8,320                |
| WATER AND SEWER FUND            | 746,943              | 750,691              | 780,433              | 800,545              | 824,536              | 848,260              |
| WATER AND SEWER PT/SEASONAL     | 23,400               | 0                    | 0                    | 0                    | 0                    | 0                    |
| GOLF                            | 102,333              | 100,747              | 101,173              | 101,612              | 102,064              | 102,530              |
| GOLF PT/SEASONAL                | 188,109              | 195,046              | 202,261              | 209,764              | 217,567              | 225,682              |
| DDA                             | 27,898               | 30,403               | 30,403               | 30,403               | 30,403               | 30,403               |
| TIFA                            | 75,209               | 24,000               | 24,000               | 24,000               | 24,000               | 24,000               |
| <b>TOTAL WAGES</b>              | <b>\$ 16,184,587</b> | <b>\$ 16,513,677</b> | <b>\$ 17,067,144</b> | <b>\$ 17,517,656</b> | <b>\$ 18,003,455</b> | <b>\$ 18,314,297</b> |
| <b>BENEFITS - OTHER FUNDS</b>   |                      |                      |                      |                      |                      |                      |
| <b>GENERAL FUND - sub total</b> | <b>\$ 5,461,033</b>  | <b>\$ 5,632,375</b>  | <b>\$ 5,889,697</b>  | <b>\$ 6,196,310</b>  | <b>\$ 6,320,534</b>  | <b>\$ 6,491,124</b>  |
| ROADS                           | 444,641              | 603,526              | 640,314              | 708,930              | 681,760              | 684,829              |
| FLEET                           | 114,209              | 115,459              | 120,292              | 125,291              | 130,487              | 135,938              |
| WATER AND SEWER FUND            | 476,344              | 377,217              | 394,668              | 411,492              | 428,033              | 445,123              |
| GOLF                            | 63,759               | 70,671               | 72,493               | 74,409               | 76,428               | 78,552               |
| DDA                             | 2,229                | 2,847                | 2,847                | 2,847                | 2,847                | 2,847                |
| TIFA                            | 36,498               | 1,928                | 1,928                | 1,928                | 1,928                | 1,928                |
| <b>TOTAL BENEFITS</b>           | <b>\$ 6,598,713</b>  | <b>\$ 6,804,023</b>  | <b>\$ 7,122,239</b>  | <b>\$ 7,521,207</b>  | <b>\$ 7,642,017</b>  | <b>\$ 7,840,341</b>  |
| <b>TOTAL WAGES AND BENEFITS</b> | <b>\$ 22,783,299</b> | <b>\$ 23,317,700</b> | <b>\$ 24,189,383</b> | <b>\$ 25,038,863</b> | <b>\$ 25,645,472</b> | <b>\$ 26,154,638</b> |





# THE GENERAL FUND



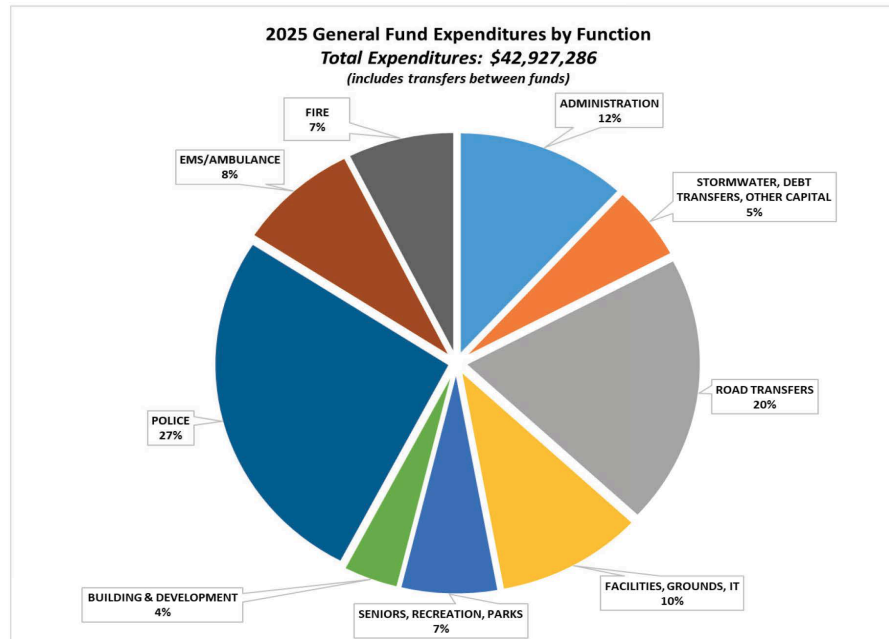
Expenditures by Function

| GENERAL FUND EXPENDITURES BY FUNCTION                             |                |                        |                | % of Total          |
|-------------------------------------------------------------------|----------------|------------------------|----------------|---------------------|
| FUNCTION                                                          | 2023<br>ACTUAL | 2024 AMENDED<br>BUDGET | 2025<br>BUDGET | Expense/<br>Support |
| ADMINISTRATION                                                    | \$ 5,520,031   | \$ 5,071,859           | \$ 5,068,351   |                     |
| STORMWATER, DEBT & OTHER CAPITAL<br>(ROADS TRANSFERS SHOWN BELOW) | 2,611,629      | 3,337,575              | 2,333,262      |                     |
| FACILITIES, GROUNDS, IT                                           | 3,172,073      | 5,539,141              | 4,366,618      |                     |
| SENIORS, RECREATION, PARKS                                        | 1,756,195      | 2,287,126              | 2,877,704      |                     |
| EMS/AMBULANCE                                                     | -              | -                      | 3,616,506      |                     |
| BUILDING/COMMUNITY DEVELOPMENT                                    | 1,609,575      | 1,705,408              | 1,646,455      |                     |
|                                                                   | \$ 14,669,503  | \$ 17,941,110          | \$ 19,908,896  | 46.38%              |
| TAX REVENUE SUPPORT PROVIDED BY 2.1049 MILLS =                    |                |                        | \$ 4,150,123   | 21%                 |
| STREET DEPARTMENT                                                 | \$ 675,000     | \$ 7,062,000           | \$ 8,458,000   | 19.70%              |
| TAX REVENUE SUPPORT PROVIDED BY 1.5 MILLS =                       |                |                        | \$ 2,957,481   | 35%                 |
| POLICE DEPARTMENTS                                                | 10,145,034     | 10,784,460             | \$ 11,383,436  | 26.52%              |
| TAX REVENUE SUPPORT PROVIDED BY 5.9713 MILLS =                    |                |                        | \$ 11,773,362  | 103%                |
| FIRE DEPARTMENTS                                                  | 5,473,640      | 8,745,683              | \$ 3,176,954   | 7.40%               |
| TAX REVENUE SUPPORT PROVIDED BY 2.4940 MILLS =                    |                |                        | \$ 4,917,298   | 155%                |
| TOTAL GENERAL FUND EXPENDITURES                                   | \$ 30,963,176  | \$ 44,533,253          | \$ 42,927,286  | 55%                 |

Property Tax Revenue = 55% of General Fund Expenditures



## Expenditures by Function



## General Fund - Operating

|                                            | 2023          | 2024            | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           |
|--------------------------------------------|---------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                            | ACTUAL        | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET         | PROJECTION     | PROJECTION     | PROJECTION     | PROJECTION     |
| OPERATING GENERAL FUND                     |               |                 |                |                |                |                |                |                |
| REVENUES                                   | \$ 19,320,547 | \$ 14,491,291   | \$ 15,100,977  | \$ 16,430,565  | \$ 20,407,937  | \$ 16,616,665  | \$ 16,666,546  | \$ 16,518,292  |
| LESS RHC AND PENSION ADDITIONAL FUNDING    | 854,395       | 250,000         | 250,000        | -              | -              | -              | -              | -              |
| LESS TRANSFERS TO CAPITAL IMPROVEMENT DEBT | 1,861,235     | 1,858,525       | 1,858,525      | 1,864,900      | 1,863,375      | 1,857,400      | 1,858,050      | 1,859,600      |
| LESS ALL OTHER EXPENSES                    | 11,954,078    | 14,746,805      | 15,832,586     | 18,043,996     | 27,362,291     | 18,724,547     | 18,189,096     | 18,414,296     |
| IMPACT TO FUND BALANCE                     | \$ 4,650,840  | \$ (2,364,039)  | \$ (2,840,134) | \$ (3,478,331) | \$ (8,817,729) | \$ (3,965,282) | \$ (3,380,600) | \$ (3,755,604) |

(does not include the General Fund Police, Fire or Road Departments)

- There is no planned additional contributions to the Retirement Trusts after 2024
- The Capital Improvement debt includes payments for both the 2017 and 2021 bond issues
- Expenses reflected here include all the Administrative departments, IT, Grounds, Facilities, Seniors, Smart Grant, Recreation, Parks, DPW admin, Human Resources, Community Development/Building, and **EMS/Ambulance**.
- The increased revenue in 2026 is due to the recognition \$2.2 million in ARPA funds held on deposit since 2022.

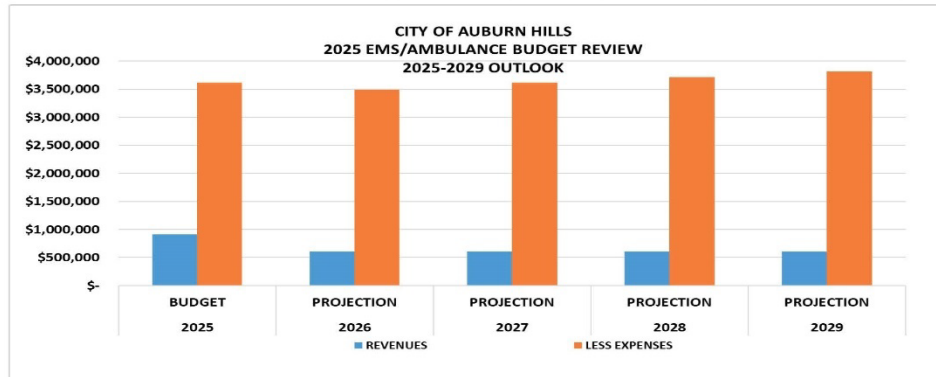
**NOTE:** Without EMS/Ambulance, the cumulative impact the fund balance 2025-2029 would be -\$8,499,858 as opposed to -\$23,397,546 as shown above.



EMS/Ambulance Services

New EMS/Ambulance department created to segregate applicable costs from Fire Suppression department

| EMS/AMBULANCE          | BUDGET      | PROJECTION  | PROJECTION  | PROJECTION  | PROJECTION  |                                         |
|------------------------|-------------|-------------|-------------|-------------|-------------|-----------------------------------------|
| REVENUES               | 911,000     | 611,000     | 611,000     | 611,000     | 611,000     |                                         |
| LESS EXPENSES          | 3,616,506   | 3,485,255   | 3,618,491   | 3,715,869   | 3,816,567   |                                         |
| IMPACT TO FUND BALANCE | (2,705,506) | (2,874,255) | (3,007,491) | (3,104,869) | (3,205,567) | CUMULATIVE<br>2025-2029<br>(14,897,688) |
| FIRE CURRENT NET       | 2,645,473   | 2,628,596   | 2,644,465   | 2,713,344   | 2,668,599   |                                         |
| If still combined:     | (60,033)    | (245,659)   | (363,026)   | (391,525)   | (536,968)   | (1,597,211)                             |



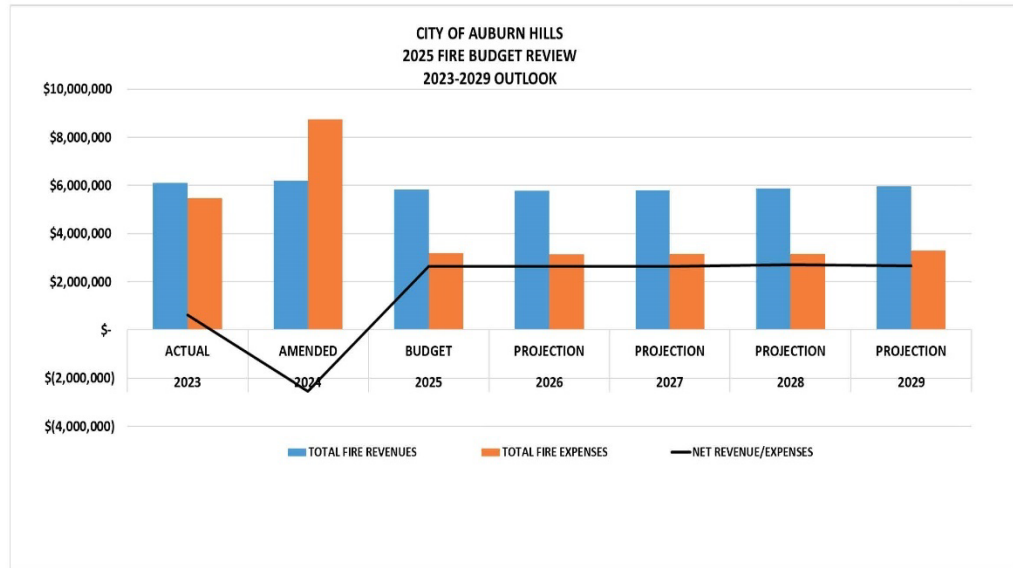
Fire 2025-2029 Budget and  
Capital Plan

|                        |              | 2024           | 2024           |              |              |              |              |              |
|------------------------|--------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|
|                        | 2023         | ORIGINAL       | AMENDED        | 2025         | 2026         | 2027         | 2028         | 2029         |
| FIRE GENERAL FUND      | ACTUAL       | BUDGET         | BUDGET         | BUDGET       | PROJECTION   | PROJECTION   | PROJECTION   | PROJECTION   |
| REVENUES               | \$ 6,102,512 | \$ 6,656,455   | \$ 6,186,656   | \$ 5,822,427 | \$ 5,766,281 | \$ 5,798,699 | \$ 5,875,334 | \$ 5,957,469 |
| LESS EXPENSES          | 5,473,640    | 8,153,118      | 8,745,683      | 3,176,954    | 3,137,685    | 3,154,234    | 3,161,990    | 3,288,870    |
| IMPACT TO FUND BALANCE | \$ 628,873   | \$ (1,496,663) | \$ (2,559,027) | \$ 2,645,473 | \$ 2,628,596 | \$ 2,644,465 | \$ 2,713,344 | \$ 2,668,599 |

| 2025-2029 Capital Project Budget Plan        |                             |         |        |        |        |        |  |
|----------------------------------------------|-----------------------------|---------|--------|--------|--------|--------|--|
| General Fund - 101                           |                             |         |        |        |        |        |  |
| Fire - 336, 339 & 341                        |                             |         |        |        |        |        |  |
| Project                                      | Account Description         | 2025    | 2026   | 2027   | 2028   | 2029   |  |
| Green Roof Public Safety 25% (75% in Police) | Bldg Additions/Improvements | 100,000 |        |        |        |        |  |
| Cardiac Monitor                              | Machinery & Equipment       |         | 45,000 | 45,000 |        |        |  |
| Cardio Pulmonary Rescue Assist Equipment     | Machinery & Equipment       |         |        |        |        | 45,000 |  |
| Radio System/Equipment                       | Machinery & Equipment       |         |        |        | 18,000 |        |  |
| Extrication Equipment                        | Machinery & Equipment       | 35,000  |        |        |        |        |  |
| Suppression Equip/Training Equip             | Machinery & Equipment       | 15,000  | 15,000 | 5,000  | 5,000  | 15,000 |  |
|                                              |                             | 150,000 | 60,000 | 50,000 | 23,000 | 60,000 |  |



2025 Fire Budget Review



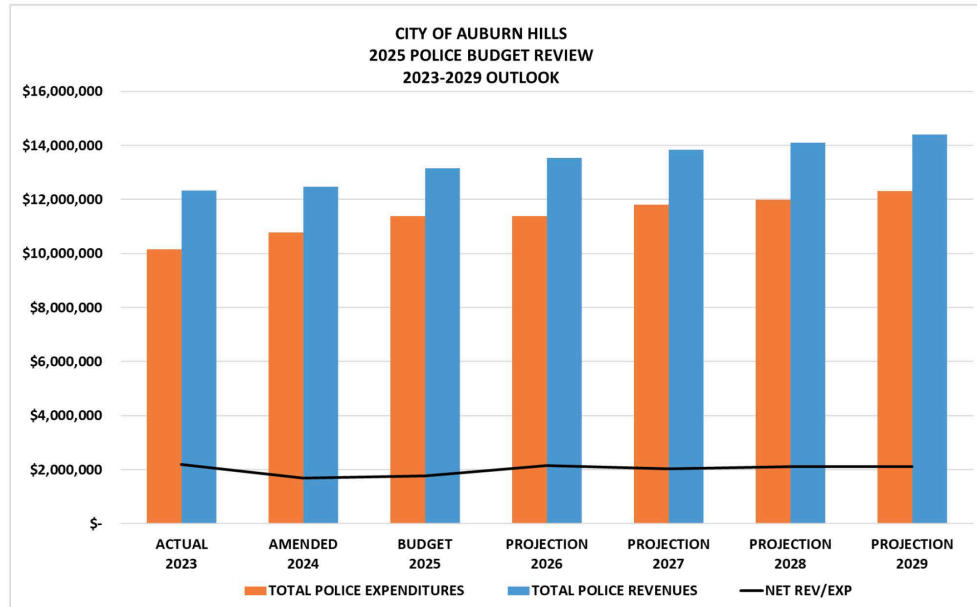
Police 2025-2029 Budget  
and Capital Plan

|                        |               | 2024          | 2024          |               |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                        | 2023          | ORIGINAL      | AMENDED       | 2025          | 2026          | 2027          | 2028          | 2029          |
| POLICE GENERAL FUND    | ACTUAL        | BUDGET        | BUDGET        | BUDGET        | PROJECTION    | PROJECTION    | PROJECTION    | PROJECTION    |
| REVENUES               | \$ 12,329,128 | \$ 13,752,683 | \$ 12,469,196 | \$ 13,145,505 | \$ 13,527,276 | \$ 13,832,912 | \$ 14,109,674 | \$ 14,410,691 |
| LESS EXPENSES          | 10,145,034    | 10,655,000    | 10,784,460    | 11,383,436    | 11,375,621    | 11,809,114    | 11,992,250    | 12,301,019    |
| IMPACT TO FUND BALANCE | \$ 2,184,094  | \$ 3,097,683  | \$ 1,684,736  | \$ 1,762,069  | \$ 2,151,655  | \$ 2,023,798  | \$ 2,117,424  | \$ 2,109,672  |

| 2025-2029 Capital Project Budget Plan                    |                             |         |        |       |        |       |
|----------------------------------------------------------|-----------------------------|---------|--------|-------|--------|-------|
| General Fund - 101                                       |                             |         |        |       |        |       |
| Police - 301 & 305                                       |                             |         |        |       |        |       |
| Project                                                  | Account Description         | 2025    | 2026   | 2027  | 2028   | 2029  |
| Detention Intercom System                                | Bldg Additions/Improvements | 40,000  |        |       |        |       |
| VMS/Radar Trailer                                        | Machinery & Equipment       | 25,000  |        |       | 25,000 |       |
| Police DB Copier                                         | Machinery & Equipment       | 10,000  |        |       |        |       |
| Motorola Radios                                          | Electronic Equipment        | 9,500   | 9,500  | 9,500 | 9,500  | 9,500 |
| Green Roof Public Safety 75% (25% in Fire Admin)         | Bldg Additions/Improvements | 300,000 |        |       |        |       |
| Copier for Records                                       | Machinery & Equipment       |         | 6,000  |       |        |       |
| Office Cubicle Update (Report Writing, Admin. Assistant) | Furniture                   | 50,000  | 50,000 |       |        |       |
|                                                          |                             | 434,500 | 65,500 | 9,500 | 34,500 | 9,500 |



## 2025 Police Budget Review



## Road Millage Funding

|                                      | 2023         | 2024            | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           |
|--------------------------------------|--------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                      | ACTUAL       | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET         | PROJECTION     | PROJECTION     | PROJECTION     | PROJECTION     |
| STREET IMPROVEMENT GENERAL FUND      |              |                 |                |                |                |                |                |                |
| PROPERTY TAXES AND PPT REIMBURSEMENT | \$ 2,868,109 | \$ 3,547,276    | \$ 3,226,801   | \$ 3,096,435   | \$ 3,176,242   | \$ 3,238,014   | \$ 3,300,477   | \$ 3,366,501   |
| NON DEBT ROAD SAD INCOME             | \$ -         | \$ 221,827      | \$ 221,827     | \$ 518,006     | \$ 760,826     | \$ 802,264     | \$ 958,960     | \$ 1,302,150   |
| LESS TRANSFERS TO ROADS              | 675,000      | 4,292,000       | 7,062,000      | 8,458,000      | 5,650,000      | 5,462,783      | 7,906,427      | 8,760,561      |
| IMPACT TO FUND BALANCE               | \$ 2,193,109 | \$ (522,897)    | \$ (3,613,372) | \$ (4,843,559) | \$ (1,712,932) | \$ (1,422,505) | \$ (3,646,990) | \$ (4,091,910) |

Between 2025 and 2029, Road related Property Tax, Personal Property Tax reimbursement, and Assessment Income is currently projected to total approximately \$20.5M. Transfers to Roads Fund from the General fund are expected to be \$36.2M

Staff has no indication that Personal Property Tax Reimbursement (PPT) will continue beyond 2029

Additional revenue in excess of the General fund from Wayne Disposal, Tifa B and Tifa D will also support Major and Local Roads projects in the amount of \$5.9M from 2025-2029. Wayne Disposal is not projected to support past 2029 and we will not have the support of the TIFA funds for eligible roads past 2030.



## New Special Assessments

### New Special Assessments

2025: Executive

2026: Centre, Innovation

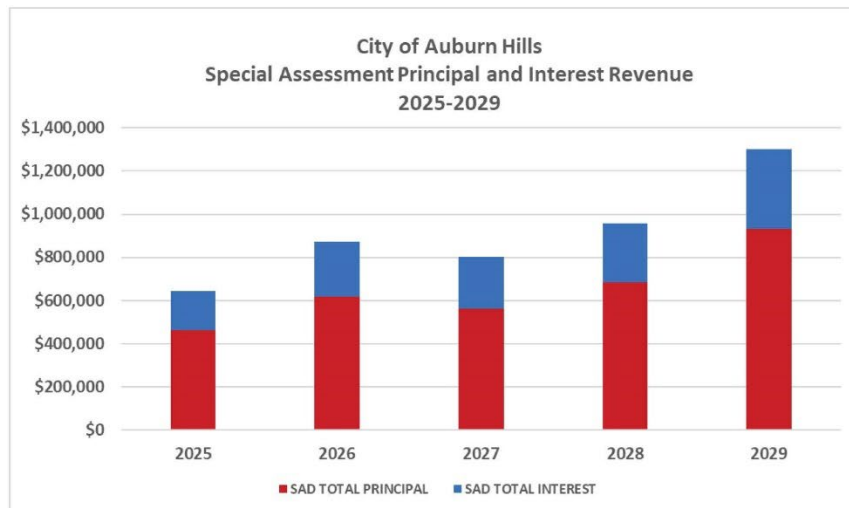
2027: Pond Run, Valley View

2028: Chrysler, Glenmeade

2029: Cross Creek



## Special Assessment Principal and Interest



New SAD's in 2025-2029 have a total expected principal revenue of \$3,257,472. \$217,932 is debt-related and \$8,315 is related to Forester Square which is not contributing to the roads.





Combined General  
Fund Components

Combined Related Millage Functions

|                                 | 2023          | 2024            | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           |
|---------------------------------|---------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                 | ACTUAL        | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET         | PROJECTION     | PROJECTION     | PROJECTION     | PROJECTION     |
| IMPACT TO FUND BALANCE          |               |                 |                |                |                |                |                |                |
| OPERATING GENERAL FUND          | \$ 4,650,840  | \$ (2,364,039)  | \$ (2,840,134) | \$ (3,478,331) | \$ (8,817,729) | \$ (3,965,282) | \$ (3,380,600) | \$ (3,755,604) |
| STREET IMPROVEMENT GENERAL FUND | \$ 2,193,109  | \$ (522,897)    | \$ (3,613,372) | \$ (4,843,559) | \$ (1,712,932) | \$ (1,422,505) | \$ (3,646,990) | \$ (4,091,910) |
| POLICE GENERAL FUND             | \$ 2,184,094  | \$ 3,097,683    | \$ 1,684,736   | \$ 1,762,069   | \$ 2,151,655   | \$ 2,023,798   | \$ 2,117,424   | \$ 2,109,672   |
| FIRE GENERAL FUND               | \$ 628,873    | \$ (1,496,663)  | \$ (2,559,027) | \$ 2,645,473   | \$ 2,628,596   | \$ 2,644,465   | \$ 2,713,344   | \$ 2,668,599   |
| TOTAL IMPACT TO FUND BALANCE    | \$ 9,656,171  | \$ (1,285,916)  | \$ (7,327,797) | \$ (3,914,348) | \$ (5,750,410) | \$ (719,524)   | \$ (2,196,822) | \$ (3,069,243) |
| PROJECTED ENDING FUND BALANCE   | \$ 48,980,093 | \$ 47,694,177   | \$ 41,652,296  | \$ 37,737,948  | \$ 31,987,538  | \$ 31,268,014  | \$ 29,071,192  | \$ 26,001,949  |

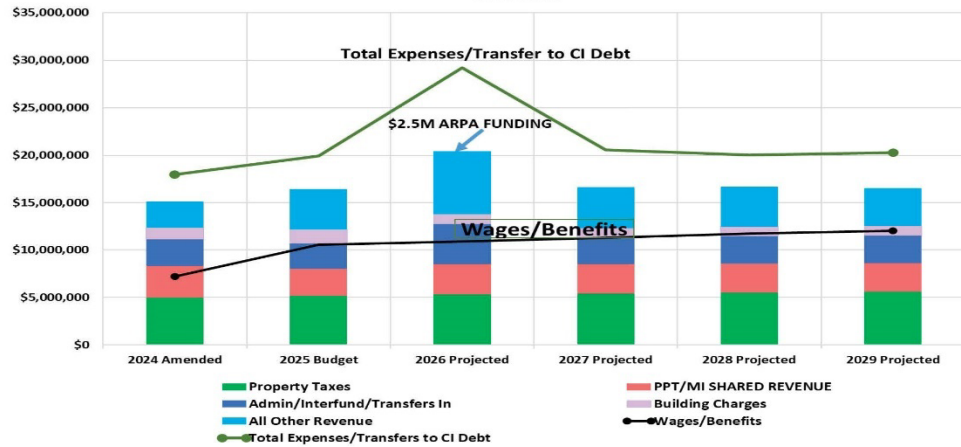
GENERAL FUND

| Description                       | 2023          | 2024            | 2024           | 2025           | 2026           | 2027          | 2028           | 2029           |
|-----------------------------------|---------------|-----------------|----------------|----------------|----------------|---------------|----------------|----------------|
|                                   | ACTUAL        | ORIGINAL BUDGET | AMENDED BUDGET | BUDGET         | PROJECTED      | PROJECTED     | PROJECTED      | PROJECTED      |
| Total General Fund Revenues       | \$ 41,156,448 | \$ 38,669,532   | \$ 37,205,457  | \$ 39,012,938  | \$ 43,638,562  | \$ 40,288,554 | \$ 40,910,991  | \$ 41,555,103  |
| Total General Fund Expenditures   | 31,500,275    | 39,955,448      | 44,533,254     | 42,927,286     | 49,388,972     | 41,008,078    | 43,107,813     | 44,624,346     |
| Revenue Over (Under) Expenditures | \$ 9,656,174  | \$ (1,285,916)  | \$ (7,327,797) | \$ (3,914,348) | \$ (5,750,410) | \$ (719,524)  | \$ (2,196,822) | \$ (3,069,243) |
| Fund Balance <sup>1</sup>         | \$ 48,980,093 | \$ 47,694,177   | \$ 41,652,296  | \$ 37,737,948  | \$ 31,987,538  | \$ 31,268,014 | \$ 29,071,192  | \$ 26,001,949  |
| as % of Expense                   | 155.5%        | 119.4%          | 93.5%          | 87.9%          | 64.8%          | 76.2%         | 67.4%          | 58.3%          |



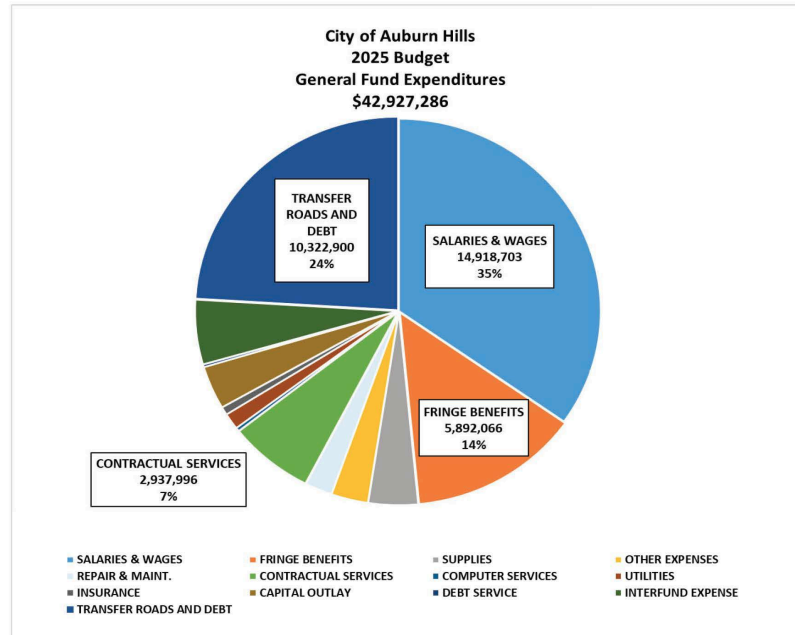
General Fund Operating

GENERAL FUND WITHOUT ROADS, POLICE, FIRE  
2024-2029



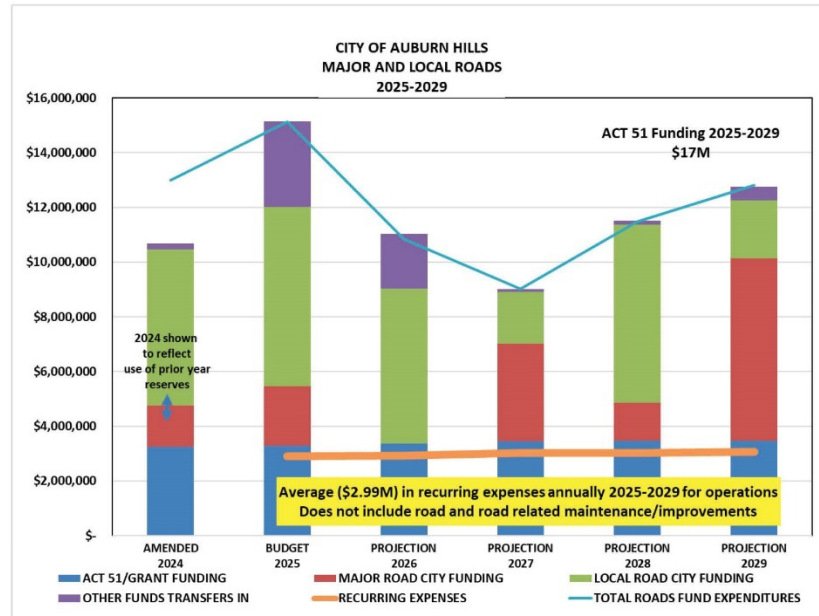
**AH**  
AUBURN HILLS

General Fund Expenditures





## Major and Local Roads Fund



## Major Road Projects 2025-2029 | \$20,020,000

| 2025-2029 Capital Project Budget Plan        |                           |                  |                  |                  |                  |                  |
|----------------------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Major Roads - 202                            |                           |                  |                  |                  |                  |                  |
| Project                                      | Description               | 2025             | 2026             | 2027             | 2028             | 2029             |
| Tienken                                      | Asphalt Mill & Resurface  | 720,000          |                  |                  |                  |                  |
| Tienken                                      | Pathway Construction      | 200,000          |                  |                  |                  |                  |
| North Squirrel Rd Overlay                    | Concrete Maintenance      | 200,000          |                  |                  |                  |                  |
| North Squirrel (Walton to Chrysler) Concrete | Concrete Maintenance      |                  |                  |                  |                  |                  |
| Great Lakes Crossing                         | Asphalt Mill & Resurface  |                  | 175,000          | 550,000          |                  |                  |
| Shimmons (Grove Ln to Squirrel)              | Asphalt Mill & Resurface  |                  |                  | 25,000           | 475,000          |                  |
| Chrysler (SAD)                               | Asphalt Construction      |                  |                  | 60,000           | 1,200,000        |                  |
| Cross Creek (SAD)                            | Asphalt Reconstruction    |                  |                  |                  | 200,000          | 5,100,000        |
| Cross Creek (SAD)                            | Pathway Construction      |                  |                  |                  | 40,000           | 400,000          |
| Grey Road                                    | Asphalt Pulverize/Overlay |                  |                  |                  | 100,000          | 1,800,000        |
| High Meadow (SAD)                            | Asphalt Reconstruction    |                  |                  |                  |                  | 225,000          |
| High Meadow (SAD)                            | Pathway Construction      |                  |                  |                  |                  | 30,000           |
| Doris                                        | Asphalt Construction      |                  |                  |                  |                  | 100,000          |
| Doris                                        | Pathway Construction      |                  |                  |                  |                  | 20,000           |
| Pathway Maintenance                          | Maintenance               | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          |
| Sidewalk Maintenance                         | Maintenance               | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          |
| Signal Maintenance and Repair                | Maintenance               | 115,000          | 115,000          | 115,000          | 115,000          | 115,000          |
| General Maintenance/Guardrail Maintenance    | Road Maintenance          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          |
| N. Squirrel Rd                               | Road Maintenance          | 1,000,000        |                  | 500,000          |                  |                  |
| University Dr                                | Road Maintenance          |                  | 200,000          | 3,000,000        |                  |                  |
| Bridge Repairs                               | Maintenance               |                  |                  | 50,000           |                  | 50,000           |
| Pavement Markings                            | Maintenance               | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           |
| Traffic Signal/Shimmons/Squirrel             | Replacement               | 350,000          |                  |                  |                  |                  |
|                                              |                           | <b>3,120,000</b> | <b>1,025,000</b> | <b>4,835,000</b> | <b>2,665,000</b> | <b>8,375,000</b> |

**Local Road Projects**  
**2025-2029 | \$23,705,000**

| 2025-2029 Capital Project Budget Plan     |                           |           |           |           |           |           |
|-------------------------------------------|---------------------------|-----------|-----------|-----------|-----------|-----------|
| Local Roads - 203                         |                           |           |           |           |           |           |
| Project                                   | Description               | 2025      | 2026      | 2027      | 2028      | 2029      |
| Butler Road                               | Asphalt Reconstruction    | 2,100,000 |           |           |           |           |
| Shimmons Circle                           | Asphalt Pulverize/Overlay | 1,700,000 |           |           |           |           |
| Executive Hills (SAD)                     | Asphalt Mill & Resurface  | 4,500,000 |           |           |           |           |
| Executive Hills (SAD)                     | Pathway Construction      | 320,000   |           |           |           |           |
| Birchfield/Patrick Henry                  | Asphalt Reconstruction    |           | 2,750,000 |           |           |           |
| Centre (SAD)                              | Asphalt Reconstruction    |           | 2,700,000 |           |           |           |
| Innovation Dr (SAD)                       | Asphalt Reconstruction    |           | 1,100,000 |           |           |           |
| Pond Run (SAD)                            | Asphalt Mill & Resurface  |           | 25,000    | 420,000   |           |           |
| Valley View (SAD)                         | Asphalt Mill & Resurface  |           | 15,000    | 225,000   |           |           |
| St Lawrence Sub                           | Asphalt Pulverize/Overlay |           |           | 35,000    | 950,000   |           |
| Glenmeade (SAD)                           | Asphalt Reconstruction    |           |           | 60,000    | 1,200,000 |           |
| Nichols/Couchlin/Slocum                   | Asphalt Pulverize/Overlay |           |           | 125,000   | 3,300,000 |           |
| Coe/Willet/Joy                            | Asphalt Replacement       |           |           |           | 47,500    | 650,000   |
| Thornwood Sub                             | Asphalt Mill & Resurface  |           |           |           |           | 35,000    |
| Collier Road (west of Joslyn)             | Asphalt Mill & Resurface  |           |           |           |           | 25,000    |
| Collier Road (east of Joslyn)             | Asphalt Replacement       |           |           |           |           | 50,000    |
| Vinewood Sub                              | Asphalt Pulverize/Overlay |           |           |           |           | 125,000   |
| Hillfield                                 | Asphalt Pulverize/Overlay |           |           |           |           | 50,000    |
| Pathway Maintenance                       | Maintenance               | 100,000   | 100,000   | 100,000   | 100,000   | 100,000   |
| Sidewalk Maintenance                      | Maintenance               | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    |
| General Maintenance/Guardrail Maintenance | Maintenance               | 39,500    | 39,500    | 39,500    | 39,500    | 39,500    |
| Pavement Markings                         | Maintenance               | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    |
| Churchill Sub                             | Asphalt Pulverize/Overlay |           |           |           |           | 150,000   |
|                                           |                           | 8,829,500 | 6,799,500 | 1,074,500 | 5,707,000 | 1,294,500 |



# WATER/SEWER FUND

**1% Water Rate Increase**

**5.5% Sewer Rate Increase**

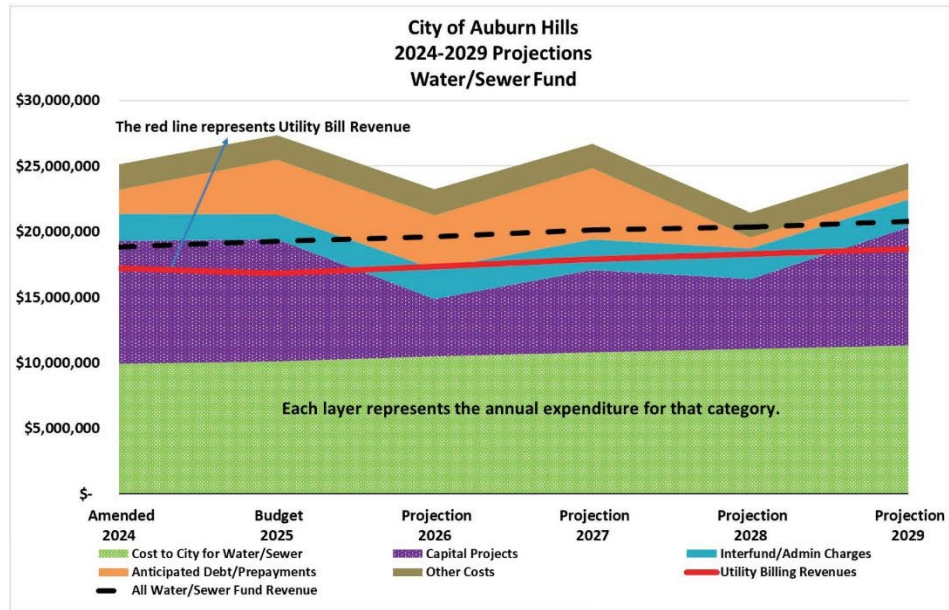
*2025 Assumption*







Water & Sewer Projections

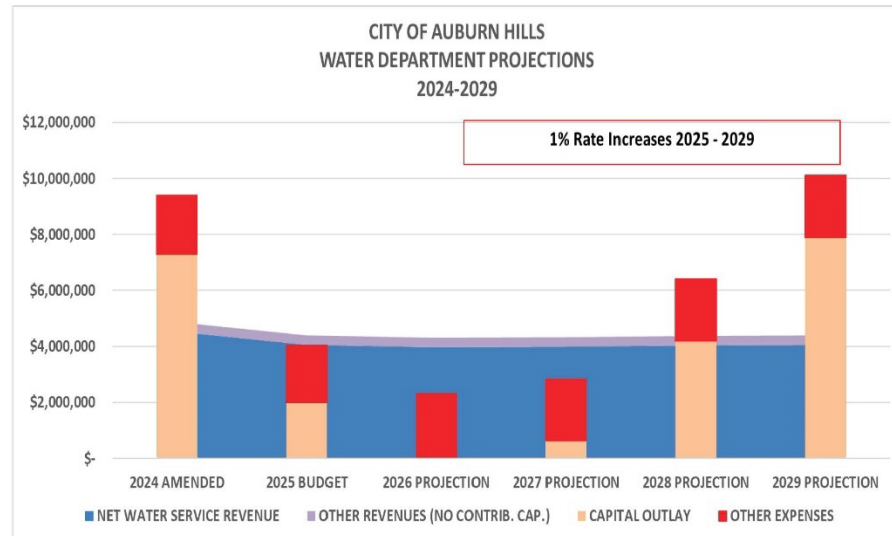


Water Capital Plan  
2025-2029 | \$14,723,000

| 2025-2029 Capital Project Budget Plan  |                              |           |        |         |           |           |
|----------------------------------------|------------------------------|-----------|--------|---------|-----------|-----------|
| Water Department - 536                 |                              |           |        |         |           |           |
| Project                                | Description                  | 2025      | 2026   | 2027    | 2028      | 2029      |
| Birchfield/Patrick Henry WM Replace    | AC Water Main Replacement    | 2,000,000 |        |         |           |           |
| VFD Repair                             | Replacement                  |           | 11,000 |         | 12,000    |           |
| Tower Interior and Exterior Coating    | Water/Sewer System Imp & Ext |           |        | 400,000 |           |           |
| SE District WM Replacement             | AC Water Main Replacement    |           |        |         | 125,000   | 2,500,000 |
| Nichols/Couchlin/Slocum WM Replacement | AC Water Main Replacement    |           |        | 225,000 | 3,750,000 |           |
| Walton Heights S WM Replacement        | Water/Sewer System Imp & Ext |           |        |         | 200,000   | 3,800,000 |
| Grey Road WM Replacement               | AC Water Main Replacement    |           |        |         | 100,000   | 1,600,000 |
|                                        |                              | 2,000,000 | 11,000 | 625,000 | 4,187,000 | 7,900,000 |



## Water Department Projections



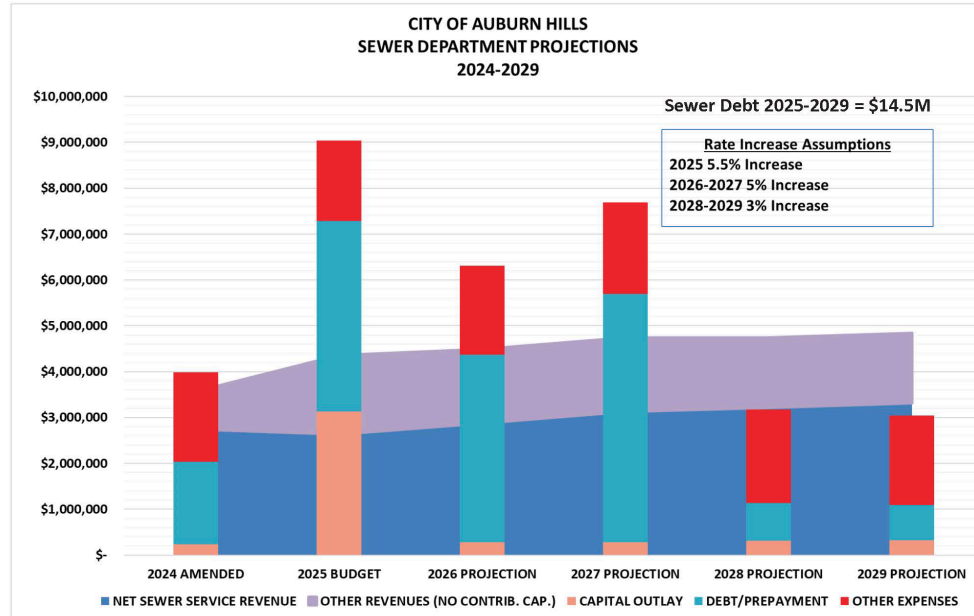
## Sewer Capital Plan 2025-2029 | \$4,317,000

| 2025-2029 Capital Project Budget Plan |                       |           |         |         |         |         |
|---------------------------------------|-----------------------|-----------|---------|---------|---------|---------|
| Sewer Department - 535                |                       |           |         |         |         |         |
| Project                               | Description           | 2025      | 2026    | 2027    | 2028    | 2029    |
| Birchfield Sewer Replacement          | 12" Sewer Replacement | 2,500,000 |         |         |         |         |
| Grey Rd & Lake Angelus Generators     | Replacement           | 275,000   |         |         |         |         |
| 2 Gather Repair                       | Replacement           | 100,000   |         |         |         |         |
| Sewer Lining and Man Hole Restore     | Replacement           | 150,000   | 275,000 | 275,000 | 300,000 | 325,000 |
| Lift Station Pumps                    | Replacement           |           |         |         | 17,000  |         |
| Joslyn Repair                         | Replacement           | 100,000   |         |         |         |         |
|                                       |                       | 3,125,000 | 275,000 | 275,000 | 317,000 | 325,000 |





# Sewer Department Projections



# Water/Sewer Fund

## City of Auburn Hills WATER/SEWER FUND 2025-2029 Budget Projections

|                                                                                         | 2023<br>ACTUAL       | 2024<br>AMENDED      | 2025<br>BUDGET       | 2026<br>PROJECTION   | 2027<br>PROJECTION   | 2028<br>PROJECTION   | 2029<br>PROJECTION   |
|-----------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>ESTIMATED CASH POSITION</b>                                                          |                      |                      |                      |                      |                      |                      |                      |
| Beginning Cash and Investments                                                          | \$ 34,353,332        | \$ 37,343,463        | \$ 32,488,031        | \$ 28,155,810        | \$ 28,321,450        | \$ 26,877,734        | \$ 26,390,586        |
| Projected Change in Cash                                                                | 2,990,131            | (4,855,432)          | (4,332,221)          | 165,640              | (1,443,716)          | (487,148)            | (3,918,398)          |
| <b>ENDING CASH AND INVESTMENTS</b>                                                      | <b>\$ 37,343,463</b> | <b>\$ 32,488,031</b> | <b>\$ 28,155,810</b> | <b>\$ 28,321,450</b> | <b>\$ 26,877,734</b> | <b>\$ 26,390,586</b> | <b>\$ 22,472,188</b> |
| Increase(Decrease) from Prior Year                                                      |                      | -13.00%              | -13.33%              | 0.59%                | -5.10%               | -1.81%               | -14.85%              |
| % Of Expense of Cash and Investment                                                     |                      |                      | 82%                  | 71%                  | 81%                  | 92%                  | 0%                   |
| Includes the following sewer new debt plan over and above established debt obligations: |                      |                      |                      |                      |                      |                      |                      |
| COSDS Rehab Anticipated Prepayments                                                     |                      |                      | \$ 3,550,000         | \$ 3,550,000         | \$ 4,730,000         | \$ -                 | \$ -                 |



# FIELDSTONE GOLF CLUB



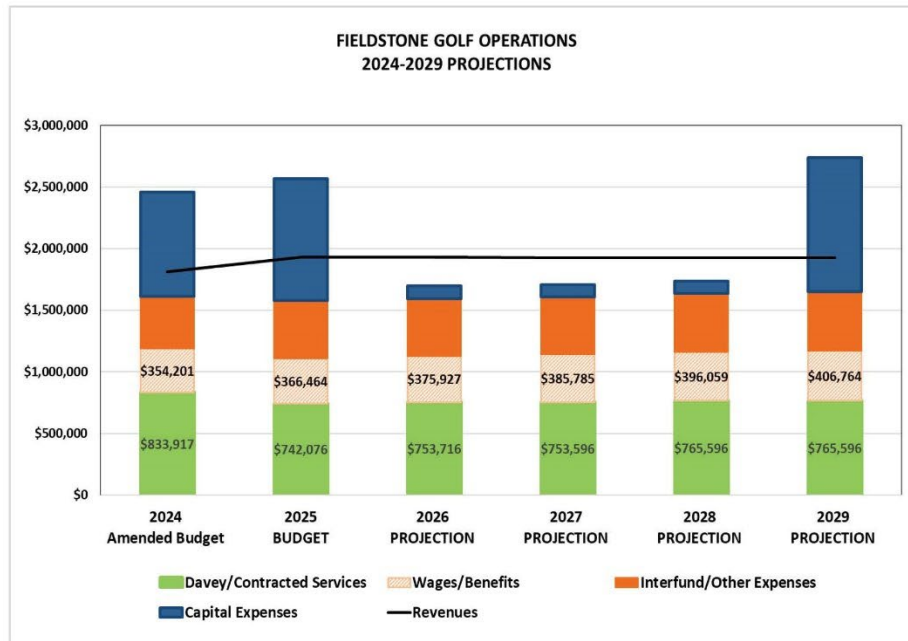
Fieldstone Golf Operations

## FIELDSTONE GOLF COURSE 2025-2029 CAPITAL PROJECT PLAN

| Project                     | Description        | 2025    | 2026    | 2027    | 2028    | 2029      |
|-----------------------------|--------------------|---------|---------|---------|---------|-----------|
| Cart Path                   | Land Improvements  | 100,000 | 100,000 | 100,000 | 100,000 |           |
| Pond Dredging               | Land Improvements  |         |         |         |         | 1,097,000 |
| Bunker Reconstruction       | Land Improvements  | 836,122 |         |         |         |           |
| Bridge Repair               | Land Improvements  | 35,000  |         |         |         |           |
| Computer Replacement        | Computer Equipment | 7,400   |         |         |         |           |
| Computer Bundle Replacement | Computer Equipment | 7,400   | 4,400   | 2,200   |         | 2,200     |
|                             |                    | 985,922 | 104,400 | 102,200 | 100,000 | 1,099,200 |



Fieldstone Golf Operations



Fieldstone Golf Operations

City of Auburn Hills  
GOLF FUND  
2025-2029 Budget Projections

|                                    | 2023<br>ACTUAL      | 2024<br>AMENDED   | 2025<br>BUDGET    | 2026<br>PROJECTION | 2027<br>PROJECTION | 2028<br>PROJECTION | 2029<br>PROJECTION |
|------------------------------------|---------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| <b>ESTIMATED CASH POSITION</b>     |                     |                   |                   |                    |                    |                    |                    |
| Beginning Cash and Investments     | \$ 1,697,624        | \$ 1,467,373      | \$ 820,772        | \$ 185,890         | \$ 415,840         | \$ 634,429         | \$ 826,075         |
| Projected Change in Cash           | (230,251)           | (646,601)         | (634,882)         | 229,950            | 218,589            | 191,646            | (825,185)          |
| <b>ENDING CASH AND INVESTMENTS</b> | <b>\$ 1,467,373</b> | <b>\$ 820,772</b> | <b>\$ 185,890</b> | <b>\$ 415,840</b>  | <b>\$ 634,429</b>  | <b>\$ 826,075</b>  | <b>\$ 890</b>      |
| Increase(Decrease) from Prior Year |                     | -44.07%           | -77.35%           | 123.70%            | 52.57%             | 30.21%             | -99.89%            |