



City of Ferndale

Fiscal Year-Ending 2026-2028

Budget Book



FERNDALE



Fiscal Year-Ending 2026-2028 Budget Book

MAYOR AND CITY COUNCIL

Raylon Leaks-May, Mayor

Laura Mikulski, Mayor Pro Tem

Donnie Johnson

Rolanda Kelley

Greg Pawlica

CITY MANAGER

Colleen O'Toole

FINANCE DIRECTOR

Philip Whitfield

CITY CLERK

Dean Lent

Inquiries or requests for mailing regarding the Fiscal Year-Ending 2026-2028 budget for the City of Ferndale should be directed to the City of Ferndale's Finance Department at:

CITY OF FERNDALE

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An electronic version of this document is available at **ferndalemi.gov**.

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ACKNOWLEDGEMENTS

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Chief of Fire

LaReina Wheeler
Director of Parks and Recreation

Judge Joe Longo
43rd District Court

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May 20, 2025

RE: FY26-FY28 Triennial Budget Transmittal

To the Honorable Mayor and City Council:

The City of Ferndale FY26-FY28 Triennial Budget was developed following several meetings with Department Heads and City Council to align with our core service responsibilities and prioritized commitment to fiscal responsibility. Furthermore, it embraces the continued culture of valuing integrity, inclusiveness, innovation, and inspiration. For Fiscal Year 2026 the City adopted a total levy of 23.2068 mills for all city related services, which is a reduction of .2606 mills compared to FY25.

The FY26 Budget specifically reflects a statutorily required balanced budget with projected revenues projected expenditures. For the fiscal year ending in 2026 (FYE26), the projected budget for both operating costs and capital expenses in the General Fund is \$29,844,746 while the total of matching all funds is \$64,817,548.

The proposed General Fund budget marks just a \$25,320 increase from the previously projected budget for the fiscal year ending in 2025. This is a direct reflection of the City's effort to pursue expenditure reductions that neutralize the cost impact of planned or projected increases elsewhere in the budget. Our goal is to take a truly balanced approach to how the City prioritizes and directs funds to ensure the most effective assignment of dollars.

More detailed budget highlights for the City's three largest funds, General, Water & Sewer, and Sanitation, are summarized below.

General Fund Revenue Highlights:

General Fund revenue, particularly property tax revenue, continues to trend upwards as the real estate market locally remains strong and our tax base continues to grow. For FY26 the City projects a nearly \$1 million increase to property tax revenue. Beyond FY26 the General Fund budget was created under unique circumstances, as the outcome of the Headlee Override Millage vote was not yet known at the time of adoption. As such, in fiscal years 2027 and 2028 the General Fund was shown to take a significant drop in total revenue. The community has since approved the extension of that voted millage for another ten years. This will stabilize the operational trajectory of the city during that time period and allow for significant revisions as part of the FY27 budgeting process to reflect no need for major staffing cuts or program interruptions.

Growing property tax revenues are largely offset by lower transfers-in and fewer federal grant dollars expected for FYE26 and beyond. The uncertainty in federal grant giving

means the City is not anticipating any funding other than dollars that have already been directly awarded, most of which will be spent down by FY25 or early FY26.

The General Fund Revenue chart in later pages illustrates the breakdown of all revenue for the General Fund for FYE26. The percentages are largely similar to prior year trends with the exception of grants and interfund transfers projected slightly lower.

General Fund Expenditure Highlights:

The most notable expense for the General Fund continues to be labor costs both for active employees and retirees. The City has made strides in recent years to control the cost of retiree health care costs through a change to a marketplace platform. This is reflected in projected overall retiree health insurance costs that remain below the FY22 and FY23 actuals.

Five of the City's six labor union contracts are set to expire on June 30, 2025. The FY26 budget reflects projected wage increases as a result of pending negotiations that vary based on the unit. The City was particularly cognizant of the need for a more substantial increase in police patrol officer wages given the current market for those roles. Across other positions an average 3% increase was planned. The overall staffing level continues to reflect no new positions being added as part of the Triennial Budget, although some job titles and roles may evolve.

After labor costs, capital outlays account for the next largest share of General Fund expenditures. Major projects planned in FY26 include City Hall network and server upgrades, the start of a four-year plan to rehabilitate the DPW main building, preliminary planning for improvements to Fire Station #1, conclusion of the Martin Road Park Improvement Project, and continuation of the City's parking lot lighting improvement projects.

In FY27 and FY28 the capital outlay numbers are dramatically reduced to reflect a scenario without the voted millage. Those numbers will be revised to align again with the City's approved Capital Improvement Plan, as amended, for the FY27 budget cycle. Information about upcoming Capital Improvement projects can also be found on the city website.

The General Fund Expenditures chart contained in later pages summarizes the major expenditures categories of the General Fund. Among workforce costs, police and fire make up the predominant share of expenditures, accounting for 45% and 27% respectively.

Water & Sewer Fund Highlights:

The City of Ferndale as a member of the Great Lakes Water Authority is subject to rate settings established by the authority. This, in addition to the City's own local system needs, resulted in an annual rate increase of 9.8% for water and sewer service. The FY26 rate remains consistent with the 5-year rate plan that City Council adopted in 2022.

Compliance with the State of Michigan and U.S. EPA lead service line replacement requirements continue to be a top priority for the fund. In FY25 the City completed 500 replacements and 1,000 additional verifications. In FY26 the City is expecting a significantly lower number of replacements and verifications as funding remains highly limited for this effort. The field of eligible grant funding is nearing non-existent, and the current budget scenario does not have revenues sufficient to cover this growing capital need. While the City still expects to meet its minimum mandate levels in calendar year

2026, an alternative plan for funding future lead service line replacement efforts will need to be explored for FY27.

In addition to lead service line replacements, the City is pursuing continued water and sewer main improvements projects. Specially, water main improvements on Brickley, Mahan, and Shevlin, along with as-needed sewer line improvements.

Sanitation Fund Highlights:

The City will continue its planned increases to sanitation rates in order to keep up with growing operational and capital costs. Even with a roughly 13% increase to fees for services across user groups, the fund is still projected to require use of fund balance to meet its near-term capital obligations. Major capital expenditures include continuation of the compactor enclosure rehabilitation projects, and purchase of a new minesweeper to serve areas that are too narrow for a standard sized streetsweeper. These upgrades aim to enhance services, reduce unauthorized dumping, and provide the City with better data on compactor usage.

Closing:

Following nearly a year of gathering extensive community feedback in response to the failed November ballot measure and the successful May ballot measure, the FY26-FY28 Triennial Budget embraces our vision of being the best possible fiscal stewards of the City's resources. It maintains a focus on excelling in our core service areas, retaining highly qualified staff, and investing in the maintenance and repair of our existing facilities. Through an extensive planning process with Department Heads, Council, and my office, the City made a firm commitment to cost effectiveness - enshrining it as a guiding principle in this budget year and the years ahead.

A special thank you to Assistant City Manager James Krizan, Finance Director Phil Whitfield, Human Resources Director Dan Jacey, Director of Public Works James Jameson, and Finance Committee Members, Councilmember Donnie Johnson and Councilmember Laura Mikulski, for their extra efforts in completing this the FY26-FY28 Triennial Budget. The final product could not be produced without engagement from all directors, City Council members, and the community members who have dedicated personal time to providing input on our budgeting process. Thank you all for your support in this endeavor.

Warm Regards,

A handwritten signature in cursive script, appearing to read "Colleen A O'Toole".

Colleen O'Toole
City Manager

City of Ferndale Resolution

RESOLUTION TO PROVIDE FOR A LEVY OF TAXES, WATER/SEWER RATES, AND
SANITATION FEES FOR FISCAL YEAR 2025-2026.

Motioned by Johnson, seconded by Mikulski, that the following resolution be adopted:

In accordance with Chapter IX, Section 8 through 10 of the Charter of the City of Ferndale and State Law MCL141.412, it is provided that the City Council shall adopt a resolution to levy taxes and fees to support the proposed expenditure budget, and

On April 28, 2025, a Public Hearing was held in accordance with Chapter IX, Section 8 of the Charter of the City of Ferndale, and the statutes of the State of Michigan:

IT IS RESOLVED AS FOLLOWS:

1. The millage rates shall be levied as follows:
 - a. For the fiscal year ending June 30, 2026, a rate of **20.4165** mills shall be levied on the Taxable Valuation of Real and Personal property in the City of Ferndale to provide **11.2386** mills for General Operating purposes, **1.6853** mills for Refuse Collection, **3.2279** mills for General Obligation Debt Service, **.0499** mills for Public Act 359 - Publicity and **4.2148** mills for an additional voted operating levy, as passed affirmatively on May 5, 2015.
 - b. A rate of **1.2558** mills shall be levied for DDA Operating purposes.
2. The millage rate upon which the fiscal year ending June 30, 2026, budget is based shall be the same as a through b above, for a total levy of **21.6723** mills.
3. The following rates and policies shall apply to customers of the City of Ferndale Water and Sewage Disposal System:
 - a. The combined water/sewage-disposal rate shall be **\$173.51** per thousand cubic feet of consumption for all bills rendered on or after July 1, 2025, through June 30, 2025. A sewage-disposal rate shall be established at 63% of the combined water/sewer rate, or **\$110.59**. A water rate shall be established at 37% of the combined water/sewer rate, or **\$62.92**.
 - b. A readiness-to-serve charge of will be based on meter size and will be assessed in accordance with the schedule listed below:

<u>Meter Size</u>	<u>Quarterly RTS</u>
5/8"	\$30.00
3/4"	\$30.00
1"	\$30.00
1.5"	\$60.00
2"	\$98.00
3"	\$194.00
4"	\$304.00
6"	\$610.00
8"	\$974.00
10" or larger	\$2,558.00

These amounts will be per billing cycle shall be assessed on all properties connected to the water and/or sewer system to offset the cost of capital acquisitions and its related debt service.

- c. There will be a 10% penalty on the current portion of the billed amount for non-payment of a water/sewer bill by its due date.

The charge for shutting off water service will continue in the amount of **\$50** during regular DPW business hours. The charge for reconnecting service after regular DPW business hours will be **\$100**.

- d. Service may be shut-off and a customer charged the shut-off fee due to non-payment of an outstanding bill for more than 30 days after the due date, failure to respond to a service notice left at the property, and/or failure of a new customer to sign for service.
 - e. A fire sprinkler maintenance charge will apply to those services in the amount of **\$45.00** per quarter, or **\$15.00** per month.
 - f. The high-strength industrial surcharge as adjusted according to charges levied by the Great Lakes Water Authority and passed through to those customers exceeding the limits.
 - g. The industrial waste-control charges on non-residential (commercial or industrial) meters as adjusted according to the charges levied by the Great Lakes Water Authority and passed through to those customers designated as "non-residential."
4. That the following rates shall apply to customers who are provided refuse collection and disposal services:
- a. For the 2024-2025 fiscal year, a Sanitation Fee of **\$223** per single-family residential property and single apartment units, **\$379** for duplexes, **\$558** for triplex and quadplex multi-family residential, **\$446** per commercial property and **\$597** for restaurants in the DDA District.
 - b. A rental charge for dumping refuse to a City-provided truck at **\$250** per use.

The resolution being put to a vote on roll call, the Council voted as follows:

AYES: Johnson, Kelley, Mikulski, Pawlica, Leaks-May

NAYS: None

Motion Carried.

I, Dean Lent, City Clerk of the City of Ferndale, do hereby certify that the foregoing is a true and compared copy of a resolution duly made and passed by the Ferndale City Council at a meeting held on April 28, 2025.

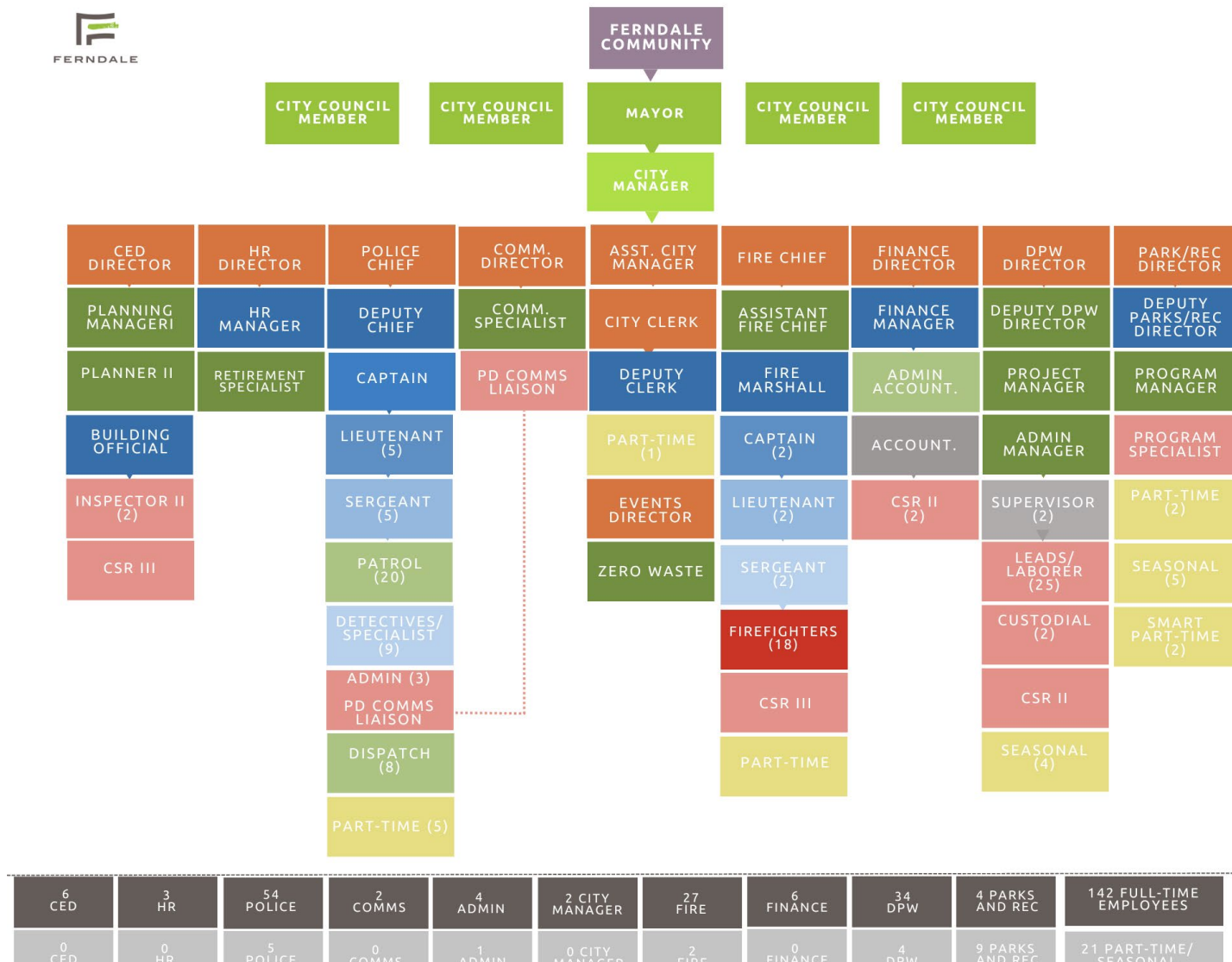


Dean Lent
Dean Lent, City Clerk

City of Ferndale Organizational Chart

The City of Ferndale is organized under a Council-Manager style government. The city council is elected by the city's residents as a governing board to establish policies, ratify contracts, and adopt the budget. The City Manager serves as the Executive Officer of the city, coordinating and overseeing the activities of all city departments.

The City Manager provides direct staff assistance to city council members, including the mayor, and council committees. City staff leads the financial and budget management process for the city and directs the city's planning efforts. City staff also conducts research, develops policies, and evaluates potential public programs as guided by Council.



Ferndale Tax Rates 2023-2027

The General Fund (GF) is the City's primary operating fund. The most significant revenue sources for the General Fund are property taxes, state-shared revenues, and charges for services. The conditions of these revenue sources are dependent on the economic environment and can fluctuate from year to year. Other General Fund revenue sources include permit and licensing fees, fines and forfeitures, and investment income.

Between 2008-2014, the City of Ferndale's total taxable value declined by just over 20%. In 2015, the citizens of Ferndale approved a Headlee override that enabled the City to increase the general operating mill rate by up to 5.4552 mills, effectively restoring the millage rate potential up to 20.0000 mills—the maximum amount authorized by the City Charter. Over the past few years, the City's cumulative State Equalized Value has increased. These increases triggered Headlee rollbacks that impact all millages, including the voter-approved millage.

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Proposed	FY27 Projected	FY28 Projected
Operating	11.6694	11.6355	11.4144	11.2386	11.0655	10.8950
Operating - Voted	4.3765	4.3638	4.2808	4.2148	Expired	Expired
Solid Waste	1.7500	1.7449	1.7117	1.6853	1.6593	1.6337
Bonds* Variable	3.9370	3.8533	3.1279	3.2279	3.2279	3.2279
PA 359 Publicity	0.0624	0.0569	0.0524	0.0499	0.0490	0.0482
Budget Resolution Total:	21.7953	21.6544	20.5872	20.4165	16.0017	15.8048
Yearly Millage Reductions		(-.1409)	(-1.0672)	(-0.1707)	(-4.4148)	(-0.1969)

Millage Descriptions:

- General Operating: Police, Fire, Recreation, 43rd District Court, DPW, CED, and City administration.
- Voter Approved: Additional operating millage approved by voters to override the Headlee rollback and generate additional gap revenues to support general operations listed above.
- Solid Waste: The Solid Waste (sanitation) millage is also subject to Headlee rollbacks; this millage supports garbage, recycling, yard waste, leaf pickup, and street cleaning services.
- GOUT: General Obligation Unlimited Tax millage supports the City's debt service. The City typically issues debt in the form of general obligation bonds to generate revenues for major infrastructure projects. This millage rate is determined by the City's debt service payments. Note: This debt does not include Capital Improvement Bonds for The dot. The Auto Parking Fund is the primary fund responsible for making these debt service payments.

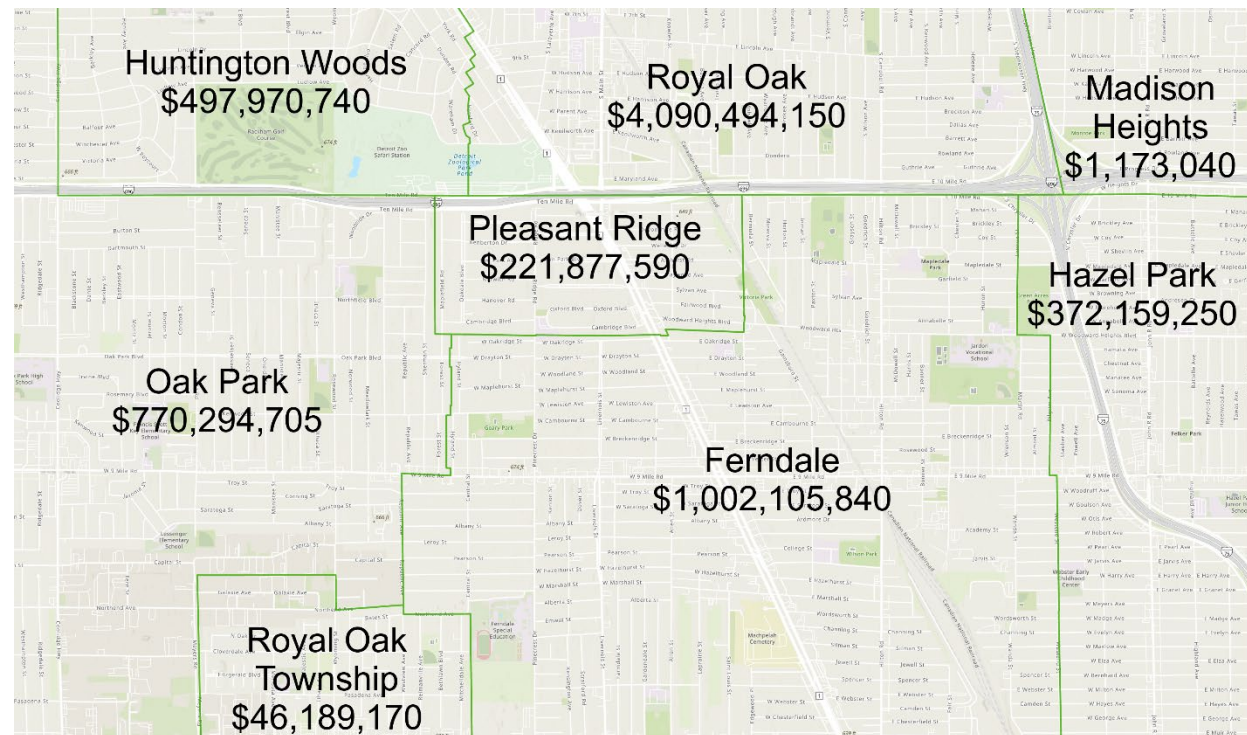
How Much Will a Mill Raise in FY 2026?

The taxing power cities use to levy taxes is done with a Millage. A Millage or Mill is a certain amount of funding levied based on the following definition:

\$1 for every \$1,000 of taxable value.

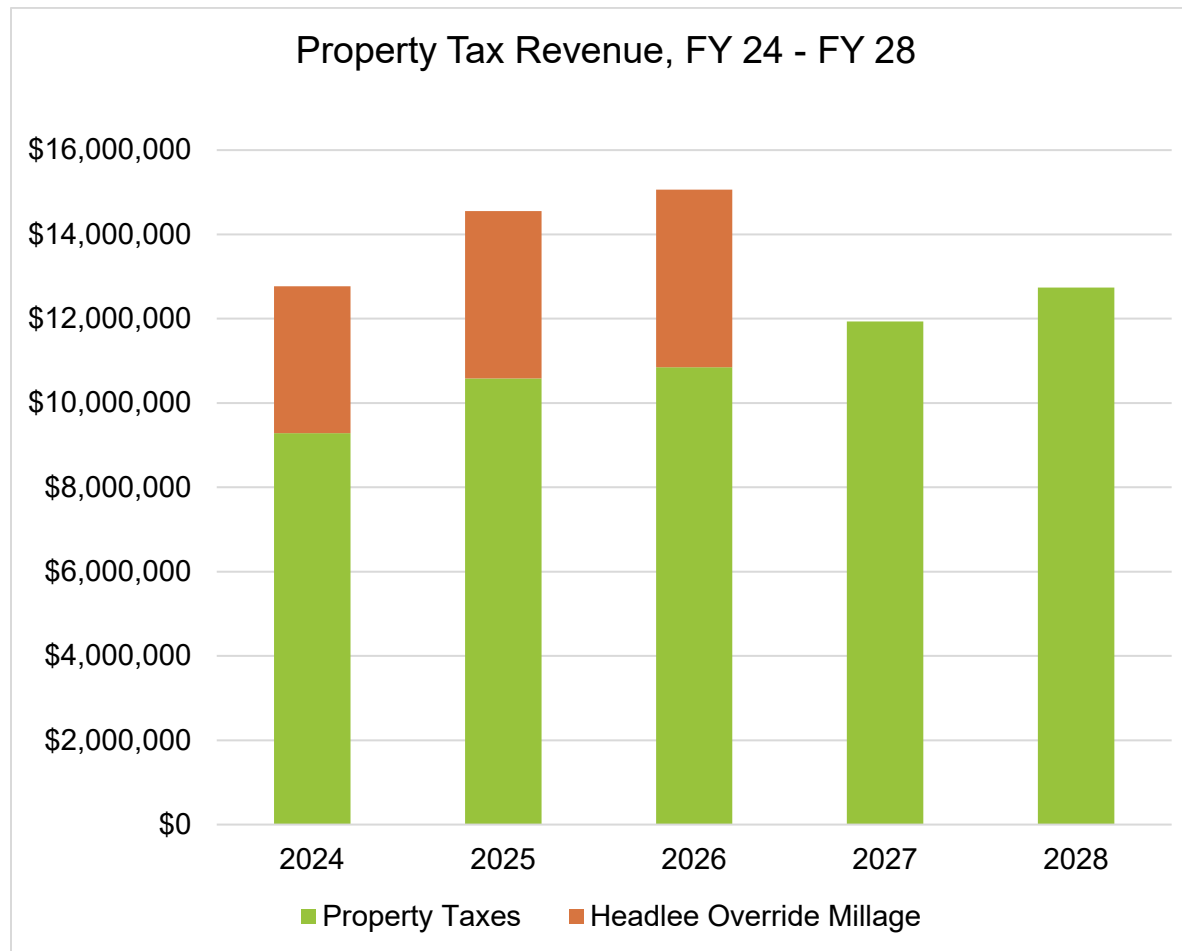
For example, if a home has a taxable value of \$100,000 the amount 1 Mill would raise is \$100 in taxes.

What this means is that each community has vast differences in what it means to levy 1 Mill. The chart to the right illustrates the different amounts 1 Mill will raise in neighboring communities in 2025.



Ferndale Tax Revenues and the Headlee Gap

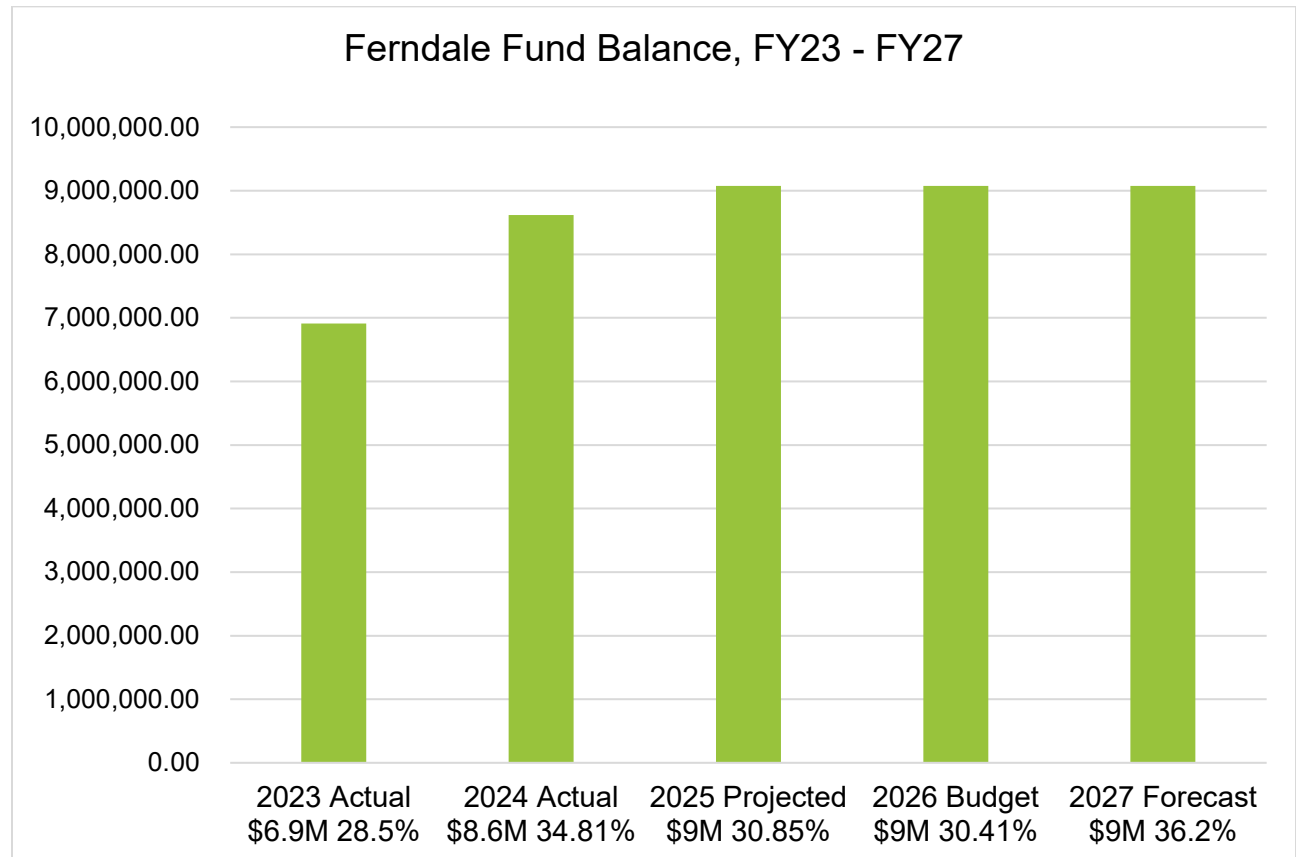
The charts below show the property tax revenue in the city from 2024 to a projected 2028. It differentiates between the operating millage which the city can levy per law and the Headlee override millage voted on by residents. The voted override represents about one quarter of revenue and is set to expire in December 2025. Fiscal year 2026 is shown as the last year with this revenue. As presented later in this budget book, a majority percentage of revenues go towards funding personnel in Police, Fire, and Public Works infrastructure projects.



FYE	Property Taxes	Headlee Override Millage
2024	\$9,285,989	\$3,482,606
2025	\$10,581,814	\$3,968,602
2026	\$10,849,351	\$4,216,493
2027	\$11,936,768	\$0
2028	\$12,741,923	\$0

Ferndale Fund Balance Summary

The City has been fortunate to be able to maintain a stable fund balance. Municipal fund balances are often considered a city's "rainy day fund" and are viewed by the state as a significant indicator of financial health. There is no mandate from the state regarding what percent of operating expenses a city must keep on hand. The Michigan Municipal League recommends anywhere from 10-20% based on the size of a city. Larger cities should be closer to the 20% mark.



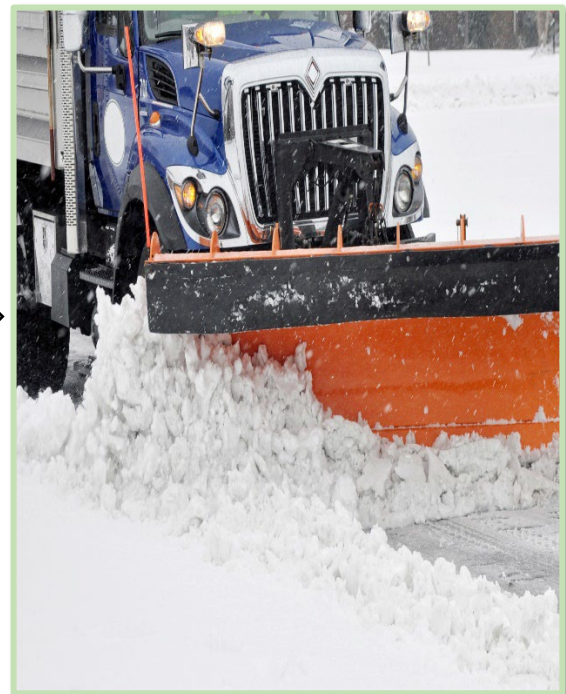
Ferndale Priority Based Budgeting (PBB)

The City of Ferndale is determined to create long-term stability by evaluating how resources are used, and how those uses align with the priorities of our community. In 2020, Ferndale implemented priority-based budgeting (PBB), an approach to budgeting that views community needs and goals against the programs currently being offered, and how impactful those programs are in achieving the desired outcomes.

Unlike the traditional incremental approach in which the current year's budget becomes the basis for the next year's spending plan, PBB allows communities to understand their core values and then budget accordingly. The underlying principles of the PBB framework is to question past patterns of spending and prioritize resources to achieve the community's long-term strategic goals. PBB also lets us know the true cost of providing services and enhances transparency and accountability within the budgeting process. Ferndale PBB data can be found at: openpbldata.net/Ferndale/

Turning Line Items into Programs Programs into Service

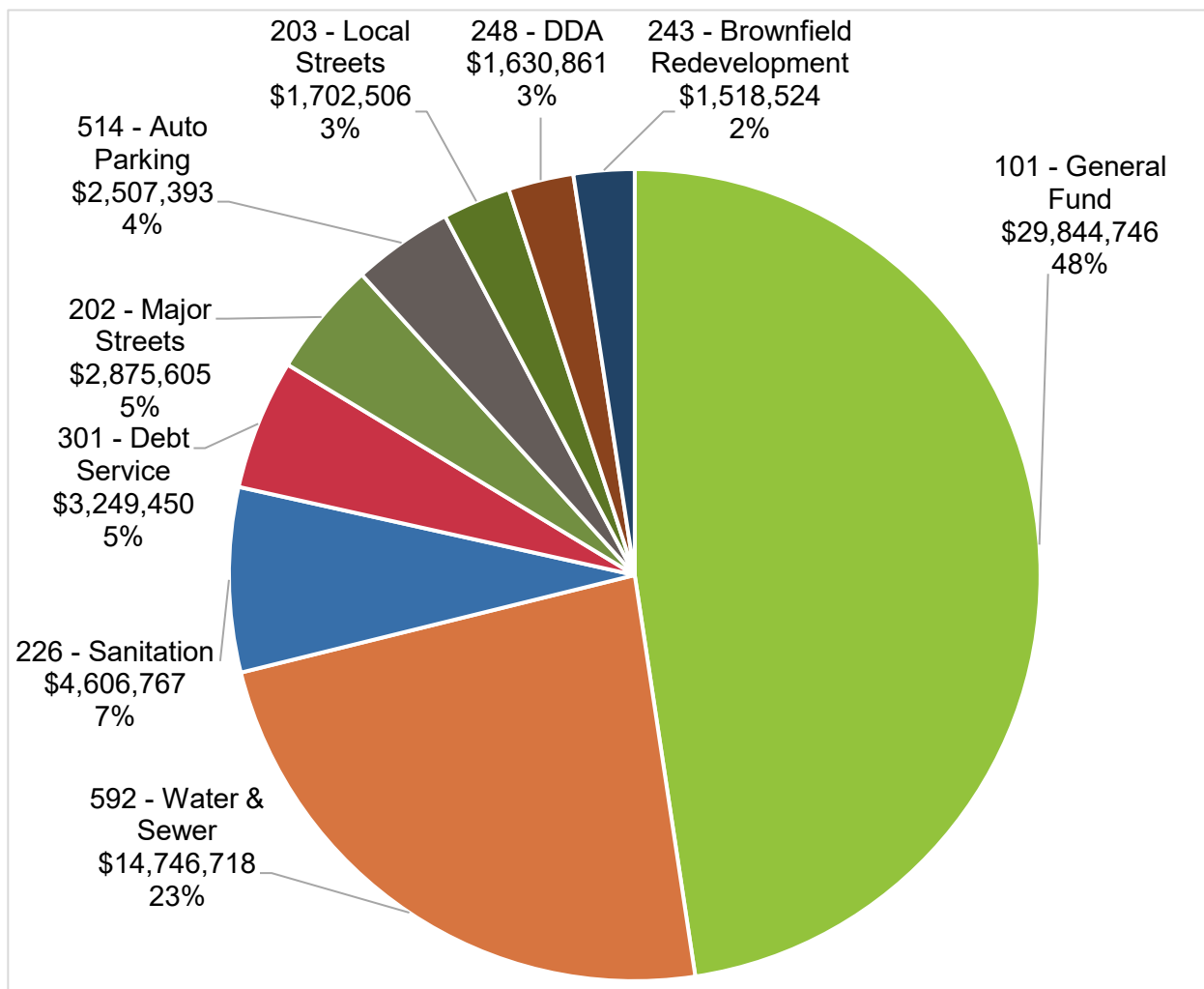
Account#	Description	Allocation
	Lead	\$5,936
	DPW Labor	\$55,686
	Public Works Director	\$7,239
	Supervisor	\$5,382
202-478-775.000	Repair & Maintenance	\$50,000
202-478-943.000	Equip Rental Alloc - General Fund	\$20,000
203-478-775.000	Repair & Maintenance	\$35,000
203-478-943.000	Equip Rental Alloc - General Fund	\$75,000



FY26 Total Fund Allocations

Every year, staff must forecast the upcoming year's expenses and incorporate the estimates into the city's three-year budget cycle. The pie chart below shows the nine funds with over \$1 million allocated for the Fiscal Year 2025-2026 (FY26). Funds under \$1 million are listed in the table below.

Fund	Expense	Percent
260 - MIDC	\$773,823	1.19%
262 - Federal Forfeiture	\$287,800	0.44%
265 - Drug Forfeiture	\$145,000	0.22%
280 - Community Development Block Grant	\$86,451	0.13%
288 - SMART Transportation	\$97,875	0.15%
296 - Cable TV	\$41,000	0.06%
445 - Public Improvements	\$701,010	1.08%



FY26 General Fund Summary

When residents think of traditional city services, they think of the General Fund. The chart below shows a simple version of the revenues and expenditures expected for the GF fiscal year 25. Major taxes are included in the City Council GF account. Property taxes make up \$15.06 million. This accounts for just over half of total general fund revenue. Other revenues include departmental fees for use or service, permits, and grant activity.

Personnel expenses represent about 70% of General Fund spending. These funds support the clerks who greet you at city hall, the police and fire/EMS on call 24 hours a day, seven days a week ready to serve, and staff to progress City Council's strategic plan.

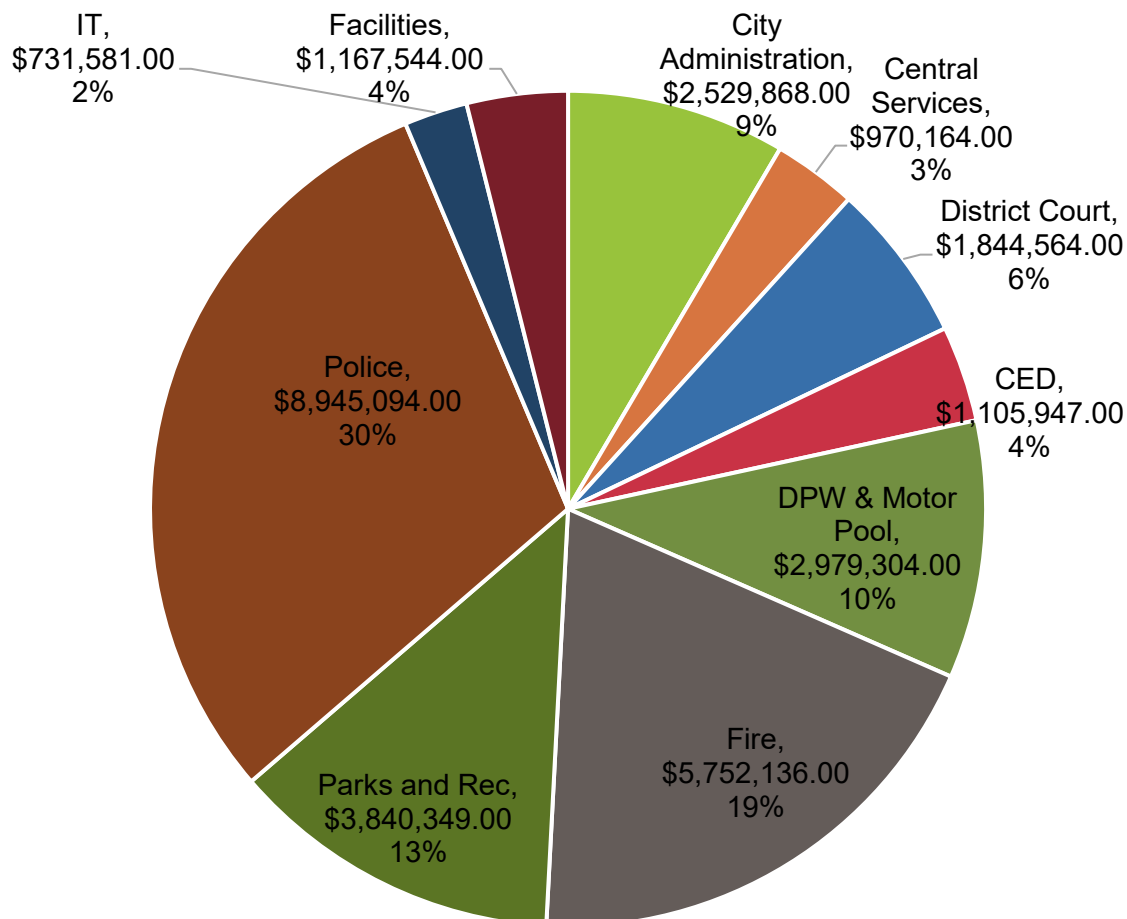
General Fund Summary FY 2025

Department	Revenue	Expenditure
City Council	\$19,265,433.00	\$57,125.00
Finance	\$1,479,129.00	\$593,638.00
Central Services	\$200,000.00	\$970,164.00
District Court	\$1,791,224.00	\$1,844,564.00
CED	\$1,444,718.00	\$1,105,947.00
Special Events	\$112,900.00	\$143,186.00
DPW & Motor Pool	\$1,071,000.00	\$2,979,304.00
Fire	\$1,367,200.00	\$5,752,136.00
Parks and Rec	\$2,277,120.00	\$3,840,349.00
Police	\$407,800.00	\$8,945,094.00
City Clerk	\$3,350.00	\$361,550.00
Communications	\$50,000.00	\$138,955.00
City Manager	-	\$349,292.00
IT	-	\$731,581.00
HR	\$59,980.00	\$529,757.00
Facilities		\$1,167,544.00
Legal Services	-	\$223,094.00
Transfers	\$463,248.00	133,271.00
Total	\$29,844,746.00	\$29,844,746.00

FY26 General Fund Breakdown

The largest General Fund city departments are shown below. Police and fire services account for nearly 50% of the General Fund budget. Approximately 83% of the allocations to police and fire services go towards paying personnel costs for officers, firefighters, EMS, dispatch, and other positions needed to run emergency services 24 hours a day.

The Department of Public Works (DPW) reflects \$2.97 million of the General Fund budget which funds DPW efforts to maintain street lighting, the fleet of vehicles, and building maintenance among other programs.



City Administration

City Manager	City Clerk	Elections
Finance	Communications	Human Resources
Special Events	Legal	City Council

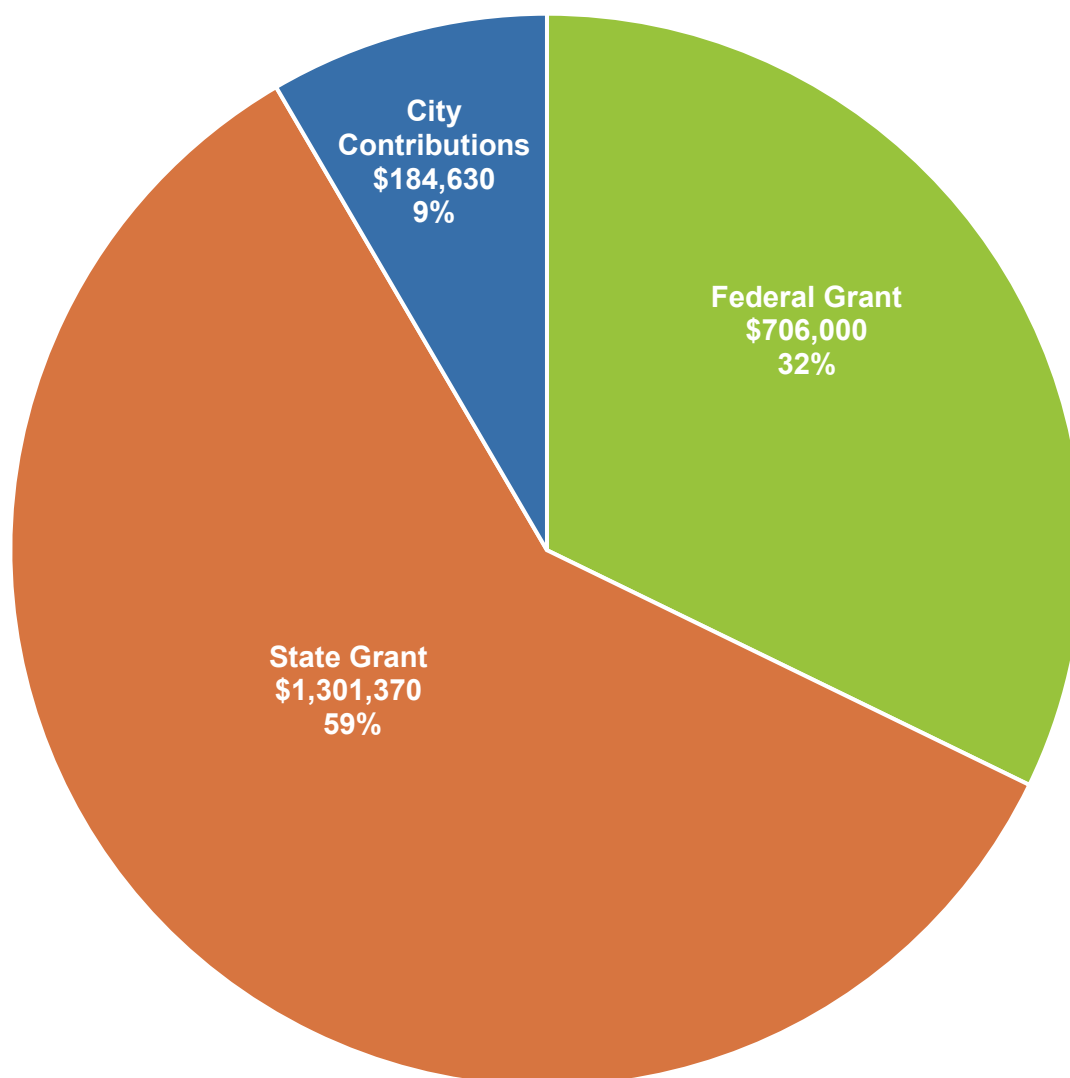
Parks Capital Improvement

City Council's strategic plan emphasizes the importance of maintaining an integrated park system that serves as a focal point for engaged neighborhoods.

Park improvement will continue in FY26 utilizing grant and capital funding to build a new recreation support facility at Martin Rd. Park. The facility will have a new concession stand as well as storage and restrooms. Other planned improvements included repaving the Wilson Park Basketball Court and renovating the Harding Park Inline Rink.

City Council continues to prioritize park investment through the General Fund and grants to build on the improvements previously funded by the park bond. The chart below shows the breakdown between total grant funding and city funding for park capital improvements over the coming fiscal year. The Parks and Recreation Department's tireless efforts to secure grants will continue to boost projects to new heights.

Grant Funding Versus City Funding For Park Capital Improvements
FY26



FY26 Restricted and Enterprise Funds Summary

While the General Fund accounts for approximately \$29.8 million of the \$64.8 million overall City budget, the rest is attributed to restricted and enterprise funds.

Restricted funds are used for revenues that must be spent on specific purposes. Examples of restricted funds include the Major (202) and Local (203) Streets Funds, the Sanitation Fund (226), and the Michigan Indigent Defense Commission Fund (260). The revenue that is collected in these funds can only be spent on the activities for which they were intended.

The City also operates Enterprise (or business-like) funds. These funds rely upon fees or charges for service as a main source of revenue. The City operates two such funds, the Auto Parking Fund (funded by parking fees) and the Water & Sewer Fund (funded by water and sewer rates).

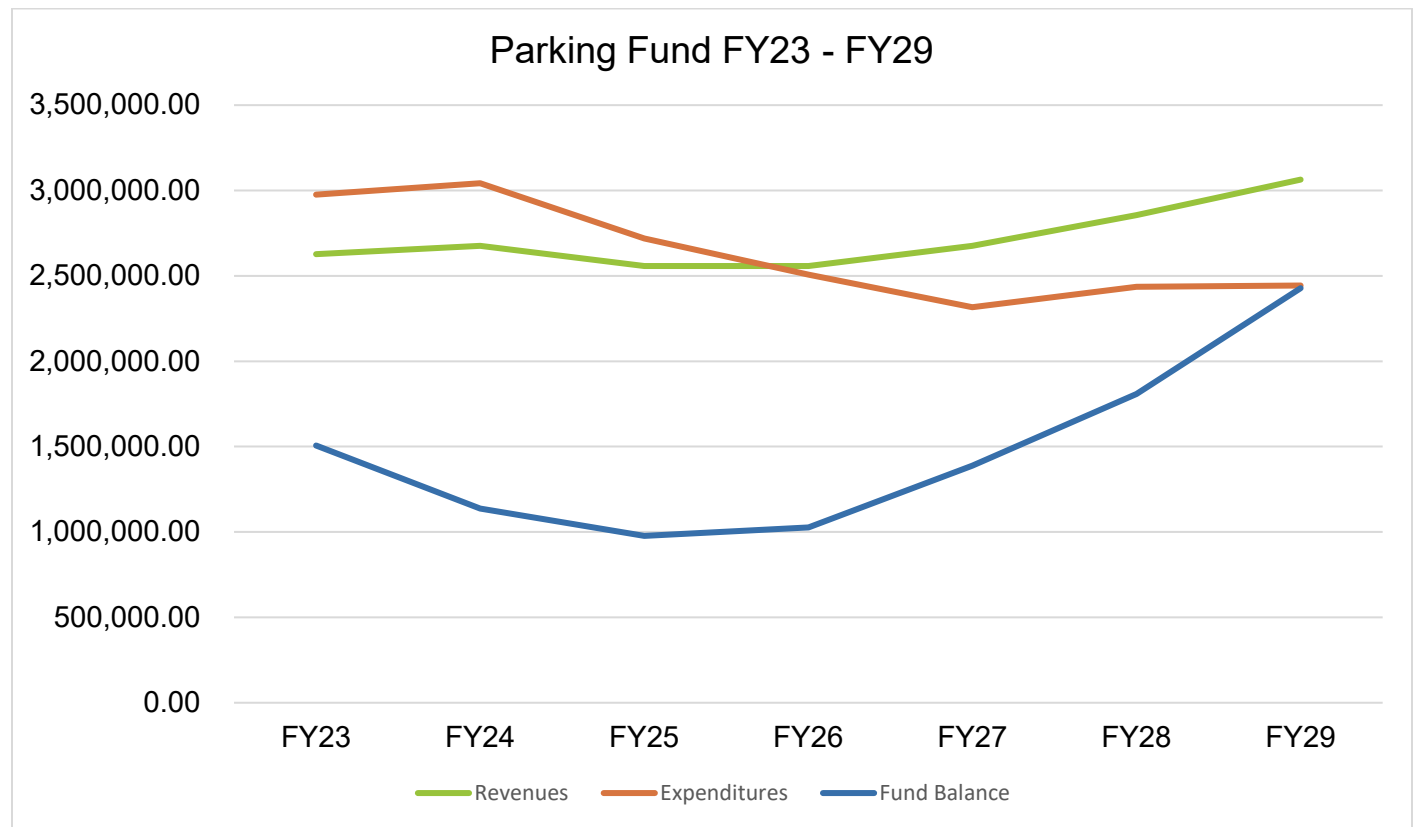
Overall, the revenues collected and allocated to these funds cover the cost of the various City infrastructure improvements.

Fund	Revenue	Expenditure
202- Major Streets	\$1,995,819.00	\$2,875,604.88
203- Local Streets	\$1,606,617.00	\$1,702,505.50
211 - Cable TV	\$45,000.00	\$41,000.00
226 - Sanitation	\$4,000,308.00	\$4,606,767.00
243 - Brownfield Redevelopment	\$1,768,738.00	\$1,518,524.00
248 - Downtown Development Authority	\$905,403.00	\$1,630,861.00
260 - Michigan Indigent Defense Comm.	\$773,823.00	\$773,823.00
262 - Federal Forfeiture	\$250,000.00	\$287,800.00
265 - Drug Forfeiture	\$35,000.00	\$145,000.00
280 - Community Development Block Grant	\$85,451.00	\$86,451.00
288 - SMART Transportation	\$79,988.00	\$97,875.00
301 - Debt Service	\$3,123,486.00	\$3,249,450.00
445 - Public Improvement	\$10,000.00	\$701,010.00
450 - Road/Park Bonds	\$0.00	\$2,020.00
514 - Auto Parking	\$2,557,793.00	\$2,507,393.00
592 - Water & Sewer	\$14,596,344.00	\$14,746,718.00

Parking Fund

The Parking Fund is an enterprise fund overseen by the City. The fund receives revenues from various parking activities, including The dot, on-street and off-street paid parking, parking enforcement citations, and the City's parking permit program.

The chart below shows revenues, expenditures, and fund balance for the parking fund between FY22-FY28. The operating deficit for the parking fund is directly related to the fund recognizing the asset depreciation of The dot. The City has an approved deficit elimination plan that calls for an annual increase of parking rates. The budget now calls for the deficit to be eliminated in FY 2026.



Capital Improvement Plan 2026-2031

The Capital Improvement Plan (CIP) is a multi-year road map for planning and funding public facilities and infrastructure. Included projects incorporate both the construction of new facilities and the rehabilitation or replacement of existing capital.

The CIP process precedes the budget process and is used to develop the capital project portion of the annual budget. The full City of Ferndale Capital Plan can be found at:

<https://ferndalemi.gov/PDFs/CIP%202026-2031%20Final%20Draft%201.22.2025.pdf>

FY26 General Fund Capital Requests and Funding By Department

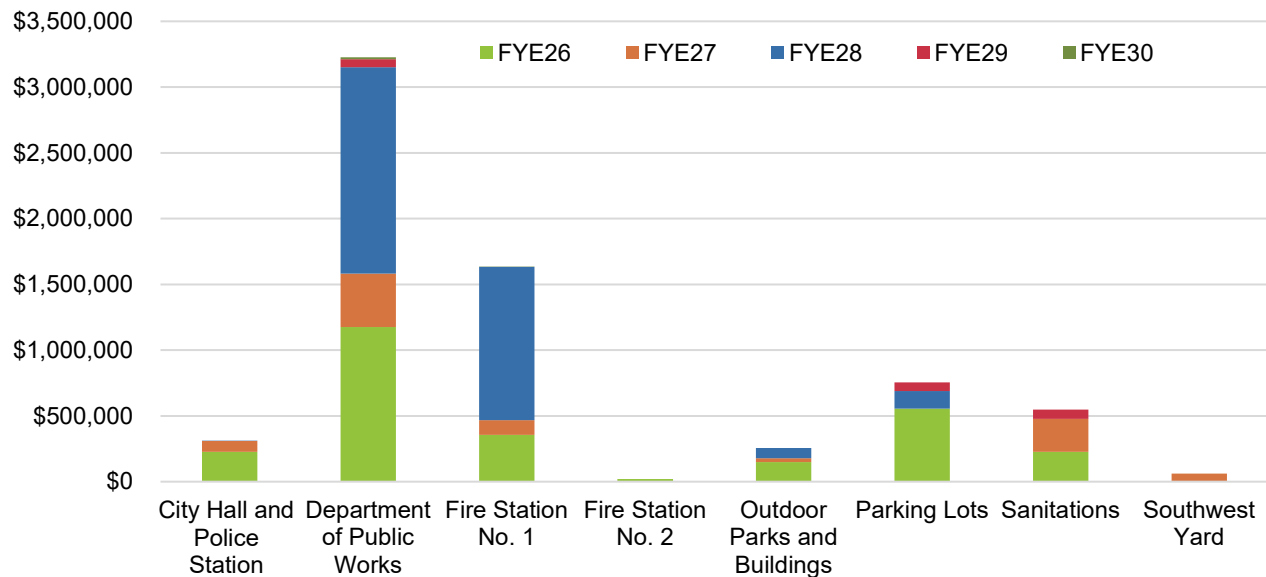
Department	Requested	Proposed Funding
43rd District Court	\$94,000	\$60,000.00
DPW	\$3,855,709	\$1,110,486.00
Police	\$2,475,519	-
Fire	\$252,160	\$247,351.00
CED	\$262,500	-
Parks and Recreation	\$3,044,294	\$2,459,482.00
IT	\$218,000	\$189,000.00
Total	\$10.2 million	\$4.06 million

FY26 All Other Fund Capital Requests and Funding

Fund	Requested	Proposed Funding
Act 51 Funds	\$1,153,447	\$844,850.00
Auto Parking	\$1,392,900	\$201,100.00
Water & Sewer	\$7,163,247	\$2,840,372.00
Sanitation	\$685,450.00	\$685,450.00
Total	\$9.7 million	\$2.86 million

Facility Capital Needs

The capital needs of City facilities are based on the priorities and recommendations of the Resident-Led Task Force on Facilities and the facilities condition assessment from 2021. Resources are being allocated to facilities included in the long-term vision of the task force.



Building	FYE26	FYE27	FYE28	FYE29	FYE30
City Hall and Police Station	\$226,285	\$83,323	\$3,565	\$0	\$0
Department of Public Works	\$1,174,745	\$408,135	\$1,567,978	\$61,396	\$15,354
Fire Station No. 1	\$356,425	\$111,927	\$1,163,789	\$0	\$2,152
Fire Station No. 2	\$19,652	\$0	\$0	\$0	\$0
Outdoor Parks and Buildings	\$149,465	\$29,365	\$78,220	\$0	\$0
Parking Lots	\$556,162	\$0	\$133,412	\$66,125	\$0
Sanitations	\$225,992	\$251,547	\$0	\$69,752	\$0
Southwest Yard	\$0	\$61,104	\$0	\$0	\$0

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 101 - City Council							
Fund: 101 General Fund							
<u>Revenues</u>							
101-000-687.000	Refunds/Rebates	94,475.50	-	-	-	-	-
101-101-402.000	Property taxes	9,527,535.67	9,817,310.00	10,506,597.00	10,849,351.00	11,936,768.00	12,741,923.00
101-101-403.000	Voted Property taxes	3,573,194.56	3,681,805.00	3,940,342.00	4,216,493.00		
101-101-410.000	Property Taxes - personal	4,798.00					
101-101-415.000	Property Tax Chargebacks	10,981.95					
101-101-432.000	Payment-in-Lieu-of-Taxes	14,139.46	22,500.00	22,500.00	22,500.00	22,500.00	22,500.00
101-101-477.000	Franchise Fee	175,967.51	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00
101-101-573.010	State PPT Loss Reimbursement	531,338.39	472,414.00	408,644.00	472,414.00	481,862.00	491,499.00
101-101-574.000	SSR - Constitutional	2,107,676.00	2,112,310.00	2,112,310.00	2,205,004.00	2,301,766.00	2,402,774.00
101-101-574.001	SSR - EVIP	1,170,101.00	1,249,825.00	1,249,825.00	1,304,671.00	1,361,924.00	1,421,689.00
TOTAL REVENUES		17,210,208.04	17,551,164.00	18,435,218.00	19,265,433.00	16,299,820.00	17,275,385.00
<u>Expenditures</u>							
101-101-707.000	Part-Time Personnel	31,155.84	32,614.00	32,614.00	33,000.00	33,300.00	33,300.00
101-101-715.000	Social Security	2,383.40	2,495.00	2,495.00	2,525.00	2,548.00	2,548.00
101-101-818.000	Contractual Services	6,734.60					
101-101-819.000	Training/Education	8,365.22	12,050.00	7,300.00	7,300.00	7,300.00	7,300.00
101-101-853.000	Phone/Communications	135.00					
101-101-958.000	Memberships & Dues	14,296.42	14,300.00	14,000.00	14,300.00	14,175.00	14,175.00
TOTAL EXPENDITURES		63,070.48	61,459.00	56,409.00	57,125.00	57,323.00	57,323.00
NET OF REVENUES/APPROPRIATIONS - 101 - City Council		17,147,137.56	17,489,705.00	18,378,809.00	19,208,308.00	16,242,497.00	17,218,062.00
Dept 172 - City Manager							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-172-706.000	Full Time Personnel	313,661.01	272,529.00	307,757.00	312,810.00	213,492.00	228,280.00
101-172-714.000	Sick Pay - Annual	3,570.54	19,316.00				
101-172-715.000	Social Security	25,033.70	24,017.00	24,017.00	25,262.00	17,788.00	18,990.00
101-172-716.100	Health Insurance	12,480.26	27,603.00	27,603.00	58,549.00	35,588.00	38,661.00
101-172-716.110	Health Insurance - EE Contribution	(1,020.09)	(1,080.00)	(1,080.00)	(1,980.00)	(1,080.00)	(1,179.00)
101-172-716.115	Health Insurance - Retiree	38,720.80	55,444.00	76,717.00	62,107.00	65,408.00	68,899.00
101-172-716.150	Health Insurance Waiver	3,999.96	4,000.00	4,000.00			
101-172-716.999	Health Care Clearing	622.34					
101-172-717.000	Life Insurance - EE	623.22	689.00	1,189.00	703.00	463.00	463.00
101-172-718.000	Pension- ICMA-RC 401	25,478.37	24,924.00	24,924.00	25,262.00	18,469.00	19,433.00
101-172-719.000	Fringe Benefits	7,630.81	46,292.00	46,292.00	4,289.00	2,322.00	2,326.00
101-172-725.000	Workers Compensation		-	1,100.00	777.00	413.00	449.00
101-172-740.000	Operating Supplies	21.19					
101-172-818.000	Contractual Services	65,210.49	11,000.00	11,000.00	2,000.00	2,000.00	2,000.00
101-172-819.000	Training/Education	5,514.61	6,400.00	5,900.00	6,325.00	6,325.00	6,325.00
101-172-853.000	Phone/Communications	2,340.00					
101-172-885.000	Special programs	5,054.96	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
101-172-885.200	Special Programs - Community	2,600.67	7,300.00	7,300.00	4,000.00	4,000.00	4,000.00
101-172-956.000	Miscellaneous	7,213.32	2,908.00				
101-172-958.000	Memberships & Dues	4,709.78	3,100.00	2,950.00	3,750.00	3,750.00	3,750.00
101-172-962.101	General Fund Admin Reimb.	(97,596.00)	(97,595.00)	(97,595.00)	(156,762.00)	(161,465.00)	(166,309.00)
TOTAL EXPENDITURES		425,869.94	409,047.00	444,274.00	349,292.00	209,673.00	228,288.00
NET OF REVENUES/APPROPRIATIONS - 172 - City Manager		(425,869.94)	(409,047.00)	(444,274.00)	(349,292.00)	(209,673.00)	(228,288.00)

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 173 - City Communications							
Fund: 101 General Fund							
<u>Revenues</u>							
101-173-402.000	Property taxes	49,765.74	48,175.00	50,000.00	50,000.00	50,000.00	50,000.00
101-173-403.100	Property Tax Chargebacks	29.96	-				
TOTAL REVENUES		49,795.70	48,175.00	50,000.00	50,000.00	50,000.00	50,000.00
Dept 173 - City Communications							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-173-706.000	Full Time Personnel	193,488.01	174,708.00	174,708.00	182,586.00	80,429.00	86,281.00
101-173-707.000	Part-Time Personnel	14,270.86					
101-173-715.000	Social Security	15,754.39	13,245.00	13,245.00	13,849.00	6,090.00	6,539.00
101-173-716.100	Health Insurance	24,320.51	15,932.00	15,932.00	16,729.00	7,800.00	8,190.00
101-173-716.110	Health Insurance - EE Contribution	(1,072.50)	(720.00)	(720.00)	(720.00)	(180.00)	(180.00)
101-173-716.999	Health Care Clearing	331.93					
101-173-717.000	Life Insurance - EE	336.00	341.00	691.00	711.00	320.00	344.00
101-173-718.000	Pension- ICMA-RC 401	13,018.20	12,120.00	12,120.00	12,672.00	5,893.00	6,275.00
101-173-725.000	Workers Compensation		433.00	433.00	453.00	238.00	249.00
101-173-740.000	Operating Supplies		500.00	500.00			
101-173-818.000	Contractual Services	14,201.56	7,620.00	7,620.00	3,300.00	3,300.00	3,300.00
101-173-818.140	Contractual Services- Website		13,813.00	11,472.00	2,340.00	2,340.00	2,340.00
101-173-819.000	Training/Education	5,615.31	200.00	5,300.00	2,200.00	2,300.00	2,300.00
101-173-820.000	Software Licensing	4,600.00	29,000.00	29,000.00	30,000.00		
101-173-885.100	General Promotions	172.12	3,000.00				
101-173-900.100	Printing/Publishing-Collateral Mater	76,835.17	64,500.00	64,500.00	64,500.00	2,500.00	2,500.00
101-173-956.000	Miscellaneous	4,916.04					
101-173-962.101	General Fund Admin Reimb.	(147,620.00)	(147,621.00)	(147,621.00)	(189,665.00)	(195,355.00)	(201,215.00)
TOTAL EXPENDITURES		219,167.60	187,071.00	187,180.00	138,955.00	(84,325.00)	(83,077.00)
NET OF REVENUES/APPROPRIATIONS - 173 - City Communic		(169,371.90)	(138,896.00)	(137,180.00)	(88,955.00)	134,325.00	133,077.00
Dept 212 - Budget & Finance							
Fund: 101 General Fund							
<u>Revenues</u>							
101-212-425.000	Reassessment penalty		1,500.00	1,500.00			
101-212-445.100	Interest on PRE Denials	1,729.46	1,000.00				
101-212-451.000	PTA Assessments	211,365.00	150,000.00	150,000.00	153,000.00	156,060.00	159,181.00
101-212-607.000	Fees for Services	32,183.26	32,185.00	32,185.00	33,150.00	34,142.00	35,169.00
101-212-607.001	Participation fees	1,925.32	2,000.00	2,000.00	2,000.00	2,000.00	
101-212-607.005	Tax Administration Fee	522,367.77	531,198.00	495,000.00	583,439.00	618,522.00	655,501.00
101-212-665.000	Interest income	435,976.95	337,000.00	202,000.00	206,040.00	210,161.00	214,364.00
101-212-673.001	Net unrealized gains	61,188.05	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
101-212-677.000	Misc Income Payments	83,906.99	1,400.00	1,400.00	1,500.00	1,500.00	1,500.00
101-212-959.731	EE Retir.Sys.contrb.	126,128.76	150,000.00	450,000.00	450,000.00	450,000.00	450,000.00
TOTAL REVENUES		1,476,771.56	1,256,283.00	1,384,085.00	1,479,129.00	1,522,385.00	1,565,715.00
<u>Expenditures</u>							
101-212-607.006	Credit card processing fees	5,003.40	5,000.00	30,000.00	5,000.00	5,000.00	5,000.00
101-212-706.000	Full Time Personnel	351,576.51	398,161.00	398,161.00	400,514.00	417,018.00	433,562.00
101-212-709.000	Overtime	288.28	500.00	500.00	500.00	500.00	500.00
101-212-710.000	Educational Pay	1,050.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
101-212-714.100	Sick Pay - Annual	435.69					
101-212-715.000	Social Security	27,249.33	30,878.00	30,878.00	31,047.00	32,330.00	33,623.00
101-212-716.100	Health Insurance	48,321.00	41,735.00	41,735.00	45,208.00	47,468.00	49,842.00

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-212-716.110	Health Insurance - EE Contribution	(1,816.25)	(2,680.00)	(1,680.00)	(1,680.00)	(1,680.00)	(1,680.00)
101-212-716.115	Health Insurance - Retiree	67,841.40	46,203.00	63,931.00	51,756.00	54,507.00	57,416.00
101-212-716.150	Health Insurance Waiver	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
101-212-716.999	Health Care Clearing	1,270.39					
101-212-717.000	Life Insurance - EE	543.90	621.00	1,321.00	1,315.00	1,315.00	1,381.00
101-212-718.000	Pension- ICMA-RC 401	23,042.69	25,946.00	25,946.00	26,039.00	27,115.00	28,199.00
101-212-719.000	Fringe Benefits	7,648.85	3,836.00	3,836.00	3,696.00	3,823.00	3,625.00
101-212-725.000	Workers Compensation		-	1,200.00	997.00	1,039.00	1,080.00
101-212-730.000	Postage, Mail processing	30.45					
101-212-740.000	Operating Supplies	1,510.50	2,000.00	1,000.00	2,500.00	2,500.00	2,500.00
101-212-802.000	Audit/Actuarial Fees	27,500.00	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
101-212-818.000	Contractual Services	16,607.73	21,000.00	21,000.00	20,000.00	8,000.00	8,000.00
101-212-818.010	Contractual Svcs - Accounting	106,867.75	110,000.00	110,000.00	85,000.00		
101-212-818.015	Contractual Svcs - Assessing	182,532.72	183,699.00	183,699.00	192,884.00	202,528.00	212,655.00
101-212-819.000	Training/Education	3,766.93	3,325.00	8,325.00	8,350.00	3,350.00	3,600.00
101-212-853.000	Phone/Communications	60.00					
101-212-900.000	Printing & Publishing	17,517.19	20,750.00	20,750.00	20,950.00	21,750.00	22,404.00
101-212-956.000	Miscellaneous	15.14	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-212-958.000	Memberships & Dues	452.73	900.00	900.00	1,000.00	1,000.00	1,000.00
101-212-962.101	General Fund Admin Reimb.	(310,908.00)	(322,438.00)	(284,569.00)	(322,438.00)	(332,111.00)	(342,075.00)
TOTAL EXPENDITURES		581,408.33	635,436.00	677,933.00	593,638.00	516,452.00	541,632.00

NET OF REVENUES/APPROPRIATIONS - 212 - Budget &	895,363.23	620,847.00	706,152.00	885,491.00	1,005,933.00	1,024,083.00
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Dept 215 - City Clerk Fund: 101 General Fund

Revenues

101-215-476.000	Business licenses/permits	2,437.50	1,875.00	1,875.00	1,100.00	1,100.00	1,100.00
101-215-490.000	Non-business licenses/permits	890.67	700.00	700.00	200.00	200.00	200.00
101-215-607.000	Fees for Services	1,593.67	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00
TOTAL REVENUES		4,921.84	4,625.00	4,625.00	3,350.00	3,350.00	3,350.00

Expenditures

101-215-706.000	Full Time Personnel	143,664.21	132,727.00	132,727.00	135,609.00	141,718.00	148,104.00
101-215-715.000	Social Security	11,175.43	10,392.00	10,392.00	10,616.00	11,099.00	11,604.00
101-215-716.100	Health Insurance	15,840.33	7,658.00	7,658.00	8,364.00	8,783.00	9,222.00
101-215-716.110	Health Insurance - EE Contribution	(337.50)	(360.00)	(360.00)	(360.00)	(360.00)	(360.00)
101-215-716.115	Health Insurance - Retiree	29,120.60	18,481.00	25,572.00	20,702.00	21,803.00	22,967.00
101-215-716.150	Health Insurance Waiver	3,000.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
101-215-716.999	Health Care Clearing	165.96					
101-215-717.000	Life Insurance - EE	268.80	556.00	556.00	563.00	563.00	591.00
101-215-718.000	Pension- ICMA-RC 401	10,039.50	9,352.00	9,352.00	9,556.00	9,991.00	10,446.00
101-215-719.000	Fringe Benefits	1,317.43	2,340.00	2,340.00	2,395.00	2,498.00	2,606.00
101-215-725.000	Workers Compensation		1,020.00	1,020.00	336.00	351.00	367.00
101-215-730.000	Postage, Mail processing	50.75					
101-215-740.000	Operating Supplies	352.61	3,350.00	3,350.00	650.00	650.00	650.00
101-215-818.000	Contractual Services	32,552.79	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
101-215-819.000	Training/Education	8,944.47	8,700.00	8,700.00	8,700.00	5,150.00	5,150.00
101-215-820.000	Software Licensing	14,638.04	35,000.00	35,000.00	34,980.00	34,545.00	35,555.00
101-215-900.000	Printing & Publishing	6,711.47	10,500.00	10,500.00	5,500.00	5,500.00	5,500.00
101-215-958.000	Memberships & Dues	342.82	900.00	865.00	865.00	865.00	865.00
TOTAL EXPENDITURES		277,847.71	245,866.00	252,922.00	243,726.00	248,406.00	258,517.00

NET OF REVENUES/APPROPRIATIONS - 215 - City Clerk	(272,925.87)	(241,241.00)	(248,297.00)	(240,376.00)	(245,056.00)	(255,167.00)
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CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 228 - Technology & Communications							
Fund: 101 General Fund							
<u>Revenues</u>							
101-228-582.000	Local grants	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
<u>Expenditures</u>							
101-228-706.000	Full Time Personnel					100,000.00	103,000.00
101-228-707.000	Part-Time Personnel					25,000.00	25,000.00
101-228-715.000	Social Security					9,500.00	9,728.00
101-228-716.100	Health Insurance	5,280.11	63.00			25,800.00	27,090.00
101-228-716.110	Health Insurance - EE Contribution					(900.00)	(900.00)
101-228-717.000	Life Insurance - EE					300.00	300.00
101-228-718.000	Pension- ICMA-RC 401					7,000.00	7,210.00
101-228-725.000	Workers Compensation					100.00	100.00
101-228-740.000	Operating Supplies	7,445.78	4,500.00	10,000.00	8,000.00	8,000.00	8,000.00
101-228-818.000	Contractual Services	53,947.58	70,000.00	70,000.00	5,000.00	5,000.00	5,000.00
101-228-818.140	Contractual Services - Website						
101-228-820.000	Software Licensing	227,206.71	250,000.00	184,550.00	217,950.00	181,150.00	185,650.00
101-228-852.000	Help Desk Support	413,994.00	415,000.00	415,000.00	393,708.00		
101-228-853.000	Phone/Communications	61,062.87	63,550.00	53,550.00	63,550.00	63,550.00	68,550.00
101-228-853.100	Telecom - Data	18,363.21	17,300.00	14,320.00	24,000.00	24,000.00	24,000.00
101-228-853.115	Telecom - Cellular Service	24,509.51	24,000.00	24,000.00	24,000.00	26,000.00	26,000.00
101-228-962.101	General Fund Admin Reimb.	(158,696.00)	(187,987.00)	(158,697.00)	(193,627.00)	(199,435.00)	(205,419.00)
101-228-977.000	Capital Outlay	23,087.33	42,600.00	42,600.00	124,000.00	60,000.00	
101-228-977.155	Network						
101-228-977.110	Work Stations	30,674.73	5,000.00	35,000.00	25,000.00	20,000.00	23,400.00
101-228-977.115	Printing and Scanning Devices	26,831.28	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
101-228-977.120	Cameras & Security	40,773.77	11,000.00	11,000.00	15,000.00		
TOTAL EXPENDITURES		774,480.88	740,026.00	726,323.00	731,581.00	380,065.00	331,709.00
NET OF REVENUES/APPROPRIATIONS - 228 - Technology & Communications		(774,480.88)	(740,026.00)	(726,323.00)	(731,581.00)	(380,065.00)	(331,709.00)
Dept 262 - Elections							
Fund: 101 General Fund							
<u>Revenues</u>							
101-262-540.000	State grant		-	-	-		
101-262-576.000	State Grant - Special Election Reimb	13,500.00	27,698.00	27,698.00			
101-262-582.000	State Grant - Special Election Reimb	5,043.25	-	-			
101-262-674.000	Contributions	-	18,000.00	18,000.00			
TOTAL REVENUES		18,543.25	45,698.00	45,698.00	-	-	-
<u>Expenditures</u>							
101-262-706.000	Full Time Personnel		21,302.00	21,302.00	22,262.00	23,266.00	24,316.00
101-262-707.000	Part-Time Personnel	24,331.50	45,000.00	45,000.00	23,000.00	36,000.00	23,929.00
101-262-709.000	Overtime	224.10	1,000.00	1,000.00	400.00	1,500.00	400.00
101-262-715.000	Social Security	1,878.51	4,568.00	4,568.00	3,604.00	3,722.00	3,844.00
101-262-716.100	Health Insurance	8,480.18					
101-262-716.110	Health Insurance - EE Contribution						
101-262-716.150	Health Insurance Waiver			750.00	750.00	750.00	750.00
101-262-717.000	Life Insurance - EE			186.00	188.00	188.00	188.00
101-262-718.000	Pension- ICMA-RC 401		1,537.00	1,537.00	1,607.00	1,680.00	1,757.00
101-262-719.000	Fringe Benefits			870.00	908.00	949.00	992.00
101-262-725.000	Workers Compensation			400.00	55.00	58.00	60.00
101-262-730.000	Postage, Mail processing	7,488.73	5,500.00	18,000.00	27,120.00	22,320.00	26,120.00
101-262-740.000	Operating Supplies	8,012.20	7,000.00	3,600.00	2,800.00	3,600.00	3,600.00

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-262-818.000	Contractual Services	12,525.00	25,790.00	25,790.00	8,430.00	16,860.00	16,860.00
101-262-818.262	Election Workers	24,255.39	54,000.00	51,860.00	13,620.00	33,240.00	29,240.00
101-262-819.000	Training/Education	1,104.84	800.00	800.00	800.00	800.00	800.00
101-262-820.000	Software Licensing			1,000.00			
101-262-853.116	Telecom - Cell Phone EE Reimb.		1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
101-262-900.000	Printing & Publishing	21,690.83	21,750.00	21,750.00	10,420.00	11,610.00	15,945.00
101-262-930.000	Repair & Maintenance						
101-262-956.000	Miscellaneous						
101-262-958.000	Memberships & Dues		300.00	300.00	300.00	300.00	300.00
101-262-977.000	Capital Outlay	9,631.44				37,500.00	
TOTAL EXPENDITURES		119,622.72	190,107.00	200,273.00	117,824.00	195,903.00	150,661.00
NET OF REVENUES/APPROPRIATIONS - 262 - Elections		(101,079.47)	(144,409.00)	(154,575.00)	(117,824.00)	(195,903.00)	(150,661.00)
Dept 265 - Facilities Maintenance							
Fund: 101 General Fund							
<u>Revenues</u>							
101-265-699.737	Transfer In - OPEB Fund	-	1,325,000.00	1,325,000.00			
TOTAL REVENUES		-	1,325,000.00	1,325,000.00	-	-	-
<u>Expenditures</u>							
101-265-706.000	Full Time Personnel	112,047.30	96,607.00	166,396.00	208,750.00	119,982.00	125,480.00
101-265-707.000	Part-Time Personnel	119.91					
101-265-709.000	Overtime	34,758.97	29,333.00				
101-265-711.000	Clothing/Cleaning		600.00	600.00	600.00	300.00	300.00
101-265-715.000	Social Security	10,773.04	9,075.00	12,575.00	15,815.00	9,118.00	9,536.00
101-265-716.100	Health Insurance	24,000.50	30,206.00	55,206.00	38,325.00	14,192.00	16,151.00
101-265-716.110	Health Insurance - EE Contribution	(1,417.50)	(2,160.00)	(2,160.00)	(1,260.00)	(1,260.00)	(1,260.00)
101-265-716.999	Health Care Clearing	1,410.64					
101-265-717.000	Life Insurance - EE	226.80	477.00	477.00	570.00	293.00	302.00
101-265-718.000	Pension- ICMA-RC 401	9,162.74	10,560.00	10,560.00	13,483.00	7,798.00	8,156.00
101-265-719.000	Fringe Benefits	150.00	325.00	325.00	325.00	325.00	325.00
101-265-725.000	Workers Compensation		750.00	750.00	750.00	250.00	250.00
101-265-740.000	Operating Supplies	23,023.82	74,462.00	74,462.00	78,183.00	82,089.00	86,191.00
101-265-818.000	Contractual Services	170,302.03	203,660.00	180,660.00	174,660.00	147,557.00	157,181.00
101-265-819.000	Training/Education	551.59	5,000.00	14,170.00	4,147.00	1,323.00	1,389.00
101-265-930.000	Repair & Maintenance	53,790.87	116,600.00	116,600.00	122,430.00	128,550.00	134,978.00
101-265-931.000	Facilities Maintenance	61,599.26	136,208.00	181,208.00	147,500.00	59,872.00	67,616.00
101-265-956.000	Miscellaneous	25,528.83					
101-265-962.101	General Fund Admin Reimb.	(67,424.00)	(288,199.00)	(67,422.00)	(296,845.00)	(305,751.00)	(314,923.00)
101-265-977.000	Capital Outlay	23,560.27	1,366,985.00	1,366,985.00	660,111.00		500,000.00
TOTAL EXPENDITURES		482,165.07	1,790,489.00	2,111,392.00	1,167,544.00	264,638.00	791,672.00
NET OF REVENUES/APPROPRIATIONS - 265 - Facilities Main		(482,165.07)	(465,489.00)	(786,392.00)	(1,167,544.00)	(264,638.00)	(791,672.00)
Dept 266 - Legal Services							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-266-817.010	Legal Services - Labor	13,205.00	35,000.00	35,000.00	30,230.00	20,230.00	20,230.00
101-266-817.015	Legal Services - City and Prosecution	203,725.50	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
101-266-818.000	Contractual Services	25.13					
101-266-962.101	General Fund Admin Reimb.	(31,200.00)	(31,200.00)	(31,200.00)	(32,136.00)	(33,100.00)	(34,093.00)
TOTAL EXPENDITURES		185,755.63	228,800.00	228,800.00	223,094.00	212,130.00	211,137.00
NET OF REVENUES/APPROPRIATIONS - 266 - Legal Services		(185,755.63)	(228,800.00)	(228,800.00)	(223,094.00)	(212,130.00)	(211,137.00)

CITY OF FERNDAL E

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 270 - Human Resources							
Fund: 101 General Fund							
<u>Revenues</u>							
101-270-607.004	Administration Fee	1,192.93	35.00	-	-	-	-
101-270-699.731	Admin Fee from GERS	29,391.67	32,388.00	29,990.00	29,990.00	31,830.00	32,442.00
101-270-699.732	Admin fee from PFRS	29,391.67	32,388.00	29,990.00	29,990.00	31,830.00	32,442.00
TOTAL REVENUES		59,976.27	64,811.00	59,980.00	59,980.00	63,660.00	64,884.00
<u>Expenditures</u>							
101-270-706.000	Full Time Personnel	257,637.89	270,183.00	270,183.00	289,027.00	282,428.00	296,051.00
101-270-710.000	Educational Pay						
101-270-715.000	Social Security	18,944.87	20,490.00	20,490.00	21,931.00	21,464.00	22,500.00
101-270-716.100	Health Insurance	33,120.68	36,322.00	71,322.00	81,550.00	76,999.00	80,849.00
101-270-716.110	Health Insurance - EE Contribution	(2,756.25)	(2,700.00)	(2,700.00)	(2,700.00)	(2,400.00)	(2,400.00)
101-270-716.115	Health Insurance - Retiree	9,600.20	27,722.00	18,359.00	31,053.00	32,704.00	34,450.00
101-270-716.150	Health Insurance Waiver						
101-270-716.270	Medicare A & B Reimbursements	5,251.90	6,082.00	6,082.00	5,700.00	5,870.00	6,040.00
101-270-716.999	Health Care Clearing	1,618.06					
101-270-717.000	Life Insurance - EE	73,600.79	75,432.00	75,432.00	72,002.00	72,002.00	12,657.00
101-270-718.000	Pension- ICMA-RC 401	17,870.89	18,726.00	18,726.00	20,045.00	19,544.00	20,487.00
101-270-719.003	Unemployment	286.48	1,000.00	1,000.00	185.00	185.00	185.00
101-270-725.000	Workers Compensation	85,103.52	105,000.00	105,000.00	703.00	735.00	769.00
101-270-740.000	Operating Supplies	297.64					
101-270-813.000	Hiring and Recruitment Expenditure:	41,612.96	35,000.00	35,000.00	25,000.00	5,000.00	5,000.00
101-270-813.010	Medical Physicals and Testing	15,657.00	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00
101-270-818.000	Contractual Services	8,818.40	5,200.00	10,200.00	5,375.00	5,450.00	5,700.00
101-270-819.000	Training/Education	8,517.33	10,000.00	10,000.00	10,000.00		
101-270-820.000	Software Licensing	768.91	5,600.00		3,150.00	3,200.00	3,250.00
101-270-958.000	Miscellaneous						
101-270-958.000	Memberships & Dues	275.00	894.00	1,500.00	2,394.00	394.00	394.00
101-270-962.101	General Fund Admin Reimb.	(99,528.00)	(167,176.00)	(99,526.00)	(172,192.00)	(177,358.00)	(182,678.00)
TOTAL EXPENDITURES		476,698.27	462,775.00	556,068.00	408,223.00	356,217.00	313,254.00
NET OF REVENUES/APPROPRIATIONS - 270 - Human Resour		(416,722.00)	(397,964.00)	(496,088.00)	(348,243.00)	(292,557.00)	(248,370.00)
Dept 271 - Central Services							
Fund: 101 General Fund							
<u>Revenues</u>							
101-271-677.000	Miscellaneous income		-	-			
101-271-687.001	Insurance Rebates	448,664.11	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
101-271-698.000	Insurance Recoveries	8,745.78					
101-271-698.001	Insurance Recoveries - 911 System	(18.30)	-				
TOTAL REVENUES		457,391.59	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
<u>Expenditures</u>							
101-271-730.000	Postage, Mail processing	17,617.49	18,250.00	18,250.00	18,000.00	18,000.00	18,000.00
101-271-740.000	Operating Supplies	10,783.32	12,000.00	16,500.00	16,000.00	11,000.00	11,000.00
101-271-920.000	Utilities	62,588.83	71,000.00	71,000.00	73,130.00	75,324.00	77,584.00
101-271-956.212	Reimbursed Expenses Insurance Claims						
101-271-960.000	Liability Insurance	821,966.83	906,550.00	906,550.00	906,550.00	906,550.00	906,550.00
101-271-962.101	General Fund Admin Reimb.	(5,324.00)	(15,875.00)	(5,325.00)	(5,485.00)	(5,649.00)	(5,819.00)
101-271-969.000	Bad Debt	(141.59)	750.00	750.00	750.00	750.00	750.00
TOTAL EXPENDITURES		907,490.88	992,675.00	1,007,725.00	1,008,945.00	1,005,975.00	1,008,065.00
NET OF REVENUES/APPROPRIATIONS - 271 - Health/W		(450,099.29)	(792,675.00)	(807,725.00)	(808,945.00)	(805,975.00)	(808,065.00)

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 272 - Fringe Benefits							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-272-716.200	Health Insurance - Library Retirees	67,841.40	101,416.00	101,416.00	75,197.00	79,709.00	84,491.00
101-272-977.000	Capital Outlay		-	165,000.00	-	-	-
TOTAL EXPENDITURES		67,841.40	101,416.00	266,416.00	75,197.00	79,709.00	84,491.00
NET OF REVENUES/APPROPRIATIONS - 941 - Fringe Be		(67,841.40)	(101,416.00)	(266,416.00)	(75,197.00)	(79,709.00)	(84,491.00)
Dept 286 - District Court							
Fund: 101 General Fund							
<u>Revenues</u>							
101-286-540.000	State Grant	6,479.42	10,000.00	30,000.00			
101-286-544.000	ATPA/Casflow grant	4,044.05	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
101-286-551.000	Judge's salary grant	45,724.00	45,724.00	45,724.00	45,724.00	45,724.00	45,724.00
101-286-607.000	Fees for Services	15,518.00	24,000.00	20,000.00	25,000.00	25,000.00	25,000.00
101-286-625.000	Probation fees	105,940.97	107,000.00	107,000.00	115,000.00	117,000.00	120,000.00
101-286-647.000	Other fees & fines	67,435.00	110,000.00	87,000.00	115,000.00	117,000.00	123,000.00
101-286-652.000	Parking fees	351,214.00	350,000.00	375,000.00	360,000.00	375,000.00	375,000.00
101-286-660.000	Fines & forfeitures	1,036,999.71	1,310,000.00	1,065,000.00	1,125,000.00	1,160,000.00	1,185,000.00
101-286-665.000	Interest Income	43.00					
TOTAL REVENUES		1,633,398.15	1,962,224.00	1,735,224.00	1,791,224.00	1,845,224.00	1,879,224.00
<u>Expenditures</u>							
101-286-607.006	Credit card processing fees	11,947.34	14,000.00	10,000.00	10,000.00	10,000.00	10,000.00
101-286-706.000	Full Time Personnel	694,562.39	696,448.00	703,103.00	710,571.00	723,868.00	737,431.00
101-286-707.000	Part-Time Personnel	76,118.76	76,000.00	76,000.00	77,520.00	79,070.00	80,652.00
101-286-709.000	Overtime			275.00			
101-286-710.000	Educational Pay	1,955.00					
101-286-712.000	Short Term Disability	3,120.35	6,750.00	6,750.00	6,821.00	6,949.00	7,080.00
101-286-714.100	Sick Pay - Annual	9,322.15	13,850.00	8,772.00	8,971.00	8,971.00	8,971.00
101-286-715.000	Social Security	56,822.51	61,854.00	61,854.00	62,440.00	63,616.00	64,815.00
101-286-716.100	Health Insurance	113,602.35	179,368.00	179,368.00	181,125.00	190,181.00	199,690.00
101-286-716.110	Health Insurance - EE Contribution	(1,849.02)	(1,950.00)	(1,950.00)	(2,400.00)	(2,400.00)	(2,400.00)
101-286-716.150	Health Insurance Waiver	3,999.96	4,000.00	4,000.00	5,500.00	5,500.00	5,500.00
101-286-716.999	Health Care Clearing	2,979.74					
101-286-717.000	Life Insurance - EE	716.80	739.00	739.00	739.00	776.00	776.00
101-286-719.000	Fringe Benefits	6,486.04	8,399.00	5,639.00	5,639.00	5,639.00	5,639.00
101-286-720.136	Court Retirement Contributions	95,317.31	95,942.00	95,942.00	97,499.00	99,324.00	101,185.00
101-286-721.000	Longevity	13,576.68	13,577.00	13,577.00	13,577.00	13,577.00	13,577.00
101-286-725.000	Workers Compensation		1,700.00	5,700.00	1,777.00	1,810.00	1,844.00
101-286-730.000	Postage, Mail processing	20,000.00	27,500.00	27,500.00	30,000.00	30,900.00	32,000.00
101-286-740.000	Operating Supplies	37,314.11	33,930.00	33,930.00	34,948.00	34,978.00	34,978.00
101-286-818.000	Contractual Services	144,413.57	130,237.00	130,237.00	139,144.00	143,318.00	147,618.00
101-286-819.000	Education, Training	4,680.55	9,200.00	9,200.00	5,476.00	5,760.00	6,053.00
101-286-826.000	Attorney Fees	23,288.37	25,428.00	35,428.00	25,428.00	25,428.00	25,428.00
101-286-831.000	Witness/Jury Fees	49.80	500.00	500.00	500.00	550.00	570.00
101-286-853.000	Phone/Communications	4,685.03	5,722.00	5,722.00	5,894.00	6,071.00	6,253.00
101-286-920.000	Utilities	16,948.27	20,000.00	20,000.00	20,600.00	21,218.00	21,855.00
101-286-930.000	Repair & Maintenance	48,657.92	70,162.00	70,162.00	72,267.00	74,435.00	76,668.00
101-286-956.000	Miscellaneous	605.46	2,500.00	2,500.00	2,575.00	2,650.00	2,730.00
101-286-958.000	Memberships & Dues	1,187.09	2,120.00	2,120.00	2,184.00	2,250.00	2,320.00
101-286-959.585	Contrb to Auto Parking	200,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
101-286-960.000	Liability Insurance	2,161.73	2,470.00	2,200.00	2,250.00	2,300.00	2,350.00
101-286-967.000	Grant Activity	5,500.00	25,730.00	30,000.00	5,000.00	5,000.00	5,000.00
101-286-971.286	Books & Periodicals	7,431.18	8,271.00	8,271.00	8,519.00	8,775.00	9,038.00

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-286-977.000	Capital Outlay		11,000.00	11,000.00	60,000.00	5,000.00	
	<i>TOTAL EXPENDITURES</i>	1,605,601.44	1,795,447.00	1,808,539.00	1,844,564.00	1,825,514.00	1,857,621.00
NET OF REVENUES/APPROPRIATIONS - 286 - District Court		27,796.71	166,777.00	(73,315.00)	(53,340.00)	19,710.00	21,603.00
Dept 301 - Police Department							
Fund: 101 General Fund							
<u>Revenues</u>							
101-301-476.000	Business licenses/permits	530.00					
101-301-479.000	Liquor licenses	82,556.05	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
101-301-490.000	Non-business licenses/permits		233.00				
101-301-502.000	Federal grant	84,647.83	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
101-301-503.000	PA302 Justice Asst.grant	14,100.16	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
101-301-540.000	State grant	75,786.85	67,500.00	17,500.00	17,500.00	17,500.00	17,500.00
101-301-582.000	Local grants	200.00	6,750.00	37,250.00	3,300.00		
101-301-602.000	Charge for services	1,268.00	1,762.00	1,000.00	1,000.00	1,000.00	1,000.00
101-301-603.000	Police services at special events	43,528.57	32,000.00	32,000.00	32,000.00	35,000.00	35,000.00
101-301-607.000	Fees for Services	8,627.49	4,876.00	4,300.00	4,300.00	4,300.00	4,300.00
101-301-607.003	Alarm Fees And Fines	1,785.00	12,225.00	5,000.00	5,000.00	5,000.00	5,000.00
101-301-625.000	Warrant & Prosecution fees	15,461.00	12,369.00	11,000.00	11,000.00	11,000.00	11,000.00
101-301-625.002	Prisoner maintenance	250.00	200.00	200.00	200.00	200.00	200.00
101-301-628.000	Intergovernmental contracts	4,481.70	65,000.00	65,000.00	65,000.00	5,000.00	5,000.00
101-301-637.000	Towing charges	35,312.29	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00
101-301-647.000	Fingerprinting charges	240.00	300.00	300.00	300.00	300.00	300.00
101-301-660.000	Fines & forfeitures	677.98	500.00	500.00	500.00	500.00	500.00
101-301-673.000	Sale of City Property	11,336.45	15,173.00	9,773.00	1,000.00	1,000.00	1,000.00
101-301-674.000	Contributions	950.00	34,200.00	31,200.00	31,200.00	11,200.00	11,200.00
101-301-677.000	Miscellaneous income	3,141.49	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00
101-301-696.500	Loan Proceeds	162,094.50					
101-301-959.265	Drug Forf. contrb.	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00	35,000.00
	<i>TOTAL REVENUES</i>	691,975.36	499,088.00	450,523.00	407,800.00	327,500.00	217,500.00
<u>Expenditures</u>							
101-301-706.000	Full Time Personnel	3,506,194.60	3,718,159.00	3,997,060.00	4,578,530.00	3,914,859.00	4,056,218.00
101-301-706.260	MIDC Reimbursement	(90,416.98)	(59,618.00)	(59,618.00)	(61,407.00)	(63,249.00)	(65,146.00)
101-301-707.000	Part-Time Personnel	62,587.50	58,000.00	58,000.00	58,000.00	58,000.00	58,000.00
101-301-709.000	Overtime	322,805.93	345,000.00	445,000.00	445,000.00	550,000.00	575,000.00
101-301-709.301	Overtime - Reimbursable	3,324.13	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00
101-301-710.000	Educational Pay	16,351.00	8,500.00	8,500.00	7,500.00	7,500.00	7,500.00
101-301-711.000	Clothing / Cleaning	49,550.00	48,500.00	48,500.00	1,500.00	1,500.00	1,500.00
101-301-714.000	Holiday Pay	157,062.66	175,544.00	175,544.00	192,753.00	187,626.00	196,226.00
101-301-714.100	Sick Pay - Annual	57,974.19	72,880.00	55,260.00	58,045.00	60,598.00	63,310.00
101-301-715.000	Social Security	101,216.55	111,552.00	111,552.00	129,349.00	119,616.00	121,686.00
101-301-716.100	Health Insurance	454,674.50	858,000.00	858,000.00	931,519.00	892,463.00	937,085.00
101-301-716.110	Health Insurance - EE Contribution	(30,102.50)	(31,740.00)	(31,740.00)	(31,740.00)	(28,680.00)	(28,680.00)
101-301-716.115	Health Insurance - Retiree	535,691.09	498,955.00	690,455.00	558,960.00	588,675.00	620,095.00
101-301-716.150	Health Insurance Waiver	15,833.19	27,500.00	27,500.00	27,500.00	19,000.00	19,000.00
101-301-716.737	Health - OPEB Funding	5,526.51	45,908.00	45,908.00			
101-301-716.738	Health - RHS contribution	36,279.49	44,392.00	44,392.00	54,565.00	52,370.00	54,920.00
101-301-716.999	Health Care Clearing	17,828.62					
101-301-717.000	Life Insurance - EE	8,070.50	8,753.00	8,753.00	8,753.00	9,015.00	9,015.00
101-301-717.001	Life Insurance - Retiree		14,510.00	14,510.00	14,510.00	14,510.00	
101-301-718.000	Pension- ICMA-RC 401	485,679.30	530,484.00	530,484.00	614,866.00	602,573.00	631,863.00
101-301-718.732	Pension- P/F DB	458,609.19	451,058.00	760,461.00	760,461.00	760,461.00	760,461.00
101-301-719.000	Fringe Benefits	18,382.92	27,666.00	9,666.00	9,985.00	10,245.00	10,514.00

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-301-719.010	Certifications/Incentive Pays		700.00	700.00	700.00	700.00	700.00
101-301-719.020	ELT Pay	96,647.05	89,639.00	89,639.00			
101-301-720.000	Shift Differential	102,503.02	114,877.00	114,877.00	16,866.00	17,608.00	18,396.00
101-301-721.000	Longevity	27,843.00	27,093.00	27,093.00	27,343.00	27,343.00	27,343.00
101-301-725.000	Workers Compensation	15,588.12	2,000.00	10,000.00	67,616.00	52,934.00	55,314.00
101-301-727.000	Office Supplies	13,138.38	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
101-301-728.010	Uniform Repairs	13,415.97	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
101-301-730.000	Postage, Mail processing	287.44	500.00	500.00	500.00	500.00	500.00
101-301-740.000	Operating Supplies	21,993.12	16,550.00	16,550.00	16,550.00	16,550.00	16,550.00
101-301-740.301	Operating- Community Engagement	9,775.72	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
101-301-741.000	Armory Supplies	15,173.05	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00
101-301-752.000	Motor Fuel / Lubricants	58,643.88	63,700.00	63,700.00	64,900.00	64,900.00	64,900.00
101-301-757.000	Prisoner maintenance	12,582.79	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
101-301-818.000	Contractual Services	9,031.73	11,360.00	71,360.00	47,360.00	47,360.00	47,360.00
101-301-819.000	Education, Training	31,944.56	20,100.00	20,100.00	20,100.00	20,100.00	20,100.00
101-301-819.001	Training - PA 302	7,395.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
101-301-819.002	Training - Dispatch	3,415.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
101-301-819.010	Travel - Training	13,502.91	10,300.00	10,300.00	13,600.00	14,100.00	14,600.00
101-301-820.000	Software Licensing	46,575.01	48,603.00	46,687.00	47,221.00	47,221.00	47,221.00
101-301-851.000	Radio Maintenance	7,079.95	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
101-301-853.115	Telecom - Cellular Service	13,679.26	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
101-301-885.000	Special programs	9,132.19	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
101-301-930.000	Repair & Maintenance	15,163.03	13,629.00	13,629.00	13,629.00	13,629.00	13,629.00
101-301-930.100	Repair & Maintenance - Vehicles	30,619.88	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
101-301-940.100	Vehicle Leases - Enterprise	4,854.31					
101-301-956.000	Miscellaneous	2,110.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
101-301-958.000	Memberships & Dues	1,118.18	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
101-301-977.000	Capital Outlay	80,000.00	89,220.00	78,120.00			
101-301-977.500	Vehicle Purchase	165,089.50					
101-301-991.000	Capital Lease - Principal	93,553.73	105,540.00	105,540.00	105,619.00	107,354.00	66,000.00
101-301-993.001	Capital Lease - Interest	2,133.29	12,342.00	12,342.00	9,741.00	7,212.00	
TOTAL EXPENDITURES		7,117,111.46	7,721,856.00	8,614,024.00	8,945,094.00	8,329,293.00	8,555,880.00
NET OF REVENUES/APPROPRIATIONS - 301 - Police Dept		(6,425,136.10)	(7,222,768.00)	(8,163,501.00)	(8,537,294.00)	(8,001,793.00)	(8,338,380.00)
Dept 336 - Fire Department							
Fund: 101 General Fund							
<u>Revenues</u>							
101-336-476.000	Business licenses/permits	7,868.89	12,000.00	12,000.00	13,000.00	15,000.00	15,000.00
101-336-478.000	Fire Inspec./Permits - Bus. Registrat	13,010.00	25,000.00	20,000.00	25,000.00	25,000.00	25,000.00
101-336-502.000	Federal grant	182,665.50					
101-336-540.000	State grant	50,706.67	53,460.00	53,460.00			
101-336-607.000	Fees for Services	63.00	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00
101-336-607.003	Alarm Fees And Fines		8,000.00	8,000.00	8,000.00	8,000.00	4,000.00
101-336-628.001	Fire services at special events	9,142.03	9,000.00	9,000.00	10,000.00	10,000.00	11,000.00
101-336-628.010	Fire Services - Pleasant Ridge	296,982.48	337,384.00	337,384.00	354,254.00	371,967.00	388,000.00
101-336-628.015	Fire Services - Royal Oak Twp	287,187.54	303,018.00	303,018.00	312,108.00	321,472.00	330,000.00
101-336-638.001	EMS Fees	560,260.63	580,000.00	580,000.00	570,000.00	580,000.00	580,000.00
101-336-673.000	Sale of City Property		470,000.00	470,000.00			
TOTAL REVENUES		1,407,886.74	1,801,862.00	1,796,862.00	1,296,362.00	1,335,439.00	1,358,000.00
<u>Expenditures</u>							
101-336-706.000	Full Time Personnel	1,951,173.29	2,037,401.00	2,225,000.00	2,290,739.00	2,109,758.00	2,235,681.00
101-336-707.000	Part-Time Personnel	37,883.21	138,460.00	138,460.00	72,100.00	74,263.00	76,491.00
101-336-709.000	Overtime	512,128.75	450,000.00	525,000.00	450,000.00	463,500.00	477,405.00

CITY OF FERNDALE

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-336-710.000	Educational Pay					2,000.00	2,000.00
101-336-711.000	Clothing / Cleaning	6,700.00	8,950.00	8,950.00	8,950.00	9,550.00	9,550.00
101-336-714.000	Holiday Pay	59,351.88	66,022.00	66,022.00	68,105.00	61,093.00	64,037.00
101-336-714.100	Sick Pay - Annual	26,700.40	5,760.00	5,760.00	8,602.00	9,137.00	9,610.00
101-336-715.000	Social Security	43,232.05	50,445.00	50,445.00	49,589.00	46,414.00	49,184.00
101-336-716.100	Health Insurance	298,086.16	472,596.00	472,596.00	560,944.00	462,397.00	491,846.00
101-336-716.110	Health Insurance - EE Contribution	(21,992.24)	(17,776.00)	(17,776.00)	(18,600.00)	(16,200.00)	(16,200.00)
101-336-716.115	Health Insurance - Retiree	372,967.72	231,016.00	319,655.00	258,778.00	272,535.00	287,081.00
101-336-716.150	Health Insurance Waiver	1,500.00	3,000.00	3,000.00	1,500.00	1,500.00	1,500.00
101-336-716.737	Health - OPEB Funding	8,812.66	75,845.00	75,845.00	80,802.00	85,824.00	90,265.00
101-336-716.738	Health - RHS contribution	58,427.99	57,874.00	57,874.00	63,398.00	67,230.00	
101-336-716.999	Health Care Clearing	7,753.66					
101-336-717.000	Life Insurance - EE	3,400.60	3,888.00	3,888.00	3,888.00	4,005.00	4,005.00
101-336-718.000	Pension- ICMA-RC 401	202,270.85	240,547.00	240,547.00	271,557.00	240,369.00	254,386.00
101-336-718.732	Pension- P/F DB	1,087,773.88	1,161,037.00	774,033.00	839,539.00	839,539.00	839,539.00
101-336-719.000	Fringe Benefits	43,198.70	25,973.00	25,973.00	40,609.00	40,609.00	40,609.00
101-336-719.010	Certifications/Incentive Pays	4,816.51	6,300.00	6,300.00	5,800.00	5,800.00	5,800.00
101-336-721.000	Longevity	6,250.00	4,250.00	4,250.00	4,250.00	5,000.00	5,250.00
101-336-725.000	Workers Compensation	7,472.42	10,000.00	10,000.00	39,260.00	41,233.00	43,284.00
101-336-727.000	Office Supplies	3,123.09	696.00	500.00			
101-336-730.000	Postage, Mail processing	35.56	300.00	300.00	300.00	300.00	300.00
101-336-740.000	Operating Supplies	67,985.12	60,600.00	60,600.00	52,861.00	60,800.00	55,800.00
101-336-751.000	Cleaning & Laundry	15,866.67	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
101-336-751.336	PPE Cleaning & Repair	6,411.50	7,297.00	5,000.00	3,500.00	3,500.00	3,500.00
101-336-752.000	Motor Fuel / Lubricants	18,933.60	37,390.00	37,390.00	25,390.00	25,390.00	25,390.00
101-336-761.000	Medical Expenses	44,393.05	46,458.00	46,458.00	47,882.00	47,300.00	48,000.00
101-336-818.000	Contractual Services	92,671.97	98,195.00	98,195.00	95,777.00	95,720.00	96,773.00
101-336-819.000	Education, Training	73,511.03	48,500.00	48,500.00	52,500.00	48,500.00	40,000.00
101-336-819.010	Travel - Training	6,390.20	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
101-336-853.000	Phone/Communications	26.12					
101-336-853.115	Telecom - Cellular Service	7,927.35	12,185.00	12,185.00	10,820.00	10,820.00	10,820.00
101-336-885.000	Special programs	7,743.38	8,000.00	8,000.00	8,750.00	9,000.00	5,000.00
101-336-920.000	Utilities	26,124.57	24,925.00	24,925.00	22,810.00	22,810.00	22,810.00
101-336-930.000	Repair & Maintenance	19,437.86	13,858.00	13,558.00	13,856.00	13,856.00	13,856.00
101-336-930.100	Repair & Maintenance - Vehicles	66,175.37	36,895.00	36,895.00	36,895.00	36,895.00	36,895.00
101-336-940.100	Vehicle Leases - Enterprise	6,878.37					
101-336-958.000	Memberships & Dues	4,976.66	13,189.00	10,025.00	11,634.00	10,024.00	10,675.00
101-336-977.000	Capital Outlay	248,558.08	25,000.00	25,000.00		20,000.00	35,000.00
101-336-977.300	Capital - Fire Gear	22,875.84	23,642.00	23,642.00	24,351.00	25,568.00	26,000.00
101-336-977.500	Vehicle Purchase	47,000.00	823,523.00	716,000.00	223,000.00	261,600.00	196,600.00
TOTAL EXPENDITURES		5,504,953.88	6,334,241.00	6,184,995.00	5,752,136.00	5,539,639.00	5,620,742.00
NET OF REVENUES/APPROPRIATIONS - 336 - Fire Depa		(4,097,067.14)	(4,532,379.00)	(4,388,133.00)	(4,455,774.00)	(4,204,200.00)	(4,262,742.00)
Dept 441 - Public Service Department							
Fund: 101 General Fund							
Revenues							
101-441-453.001	SAD - Sidewalks		219,000.00	215,000.00		240,000.00	
101-441-480.000	Contractor permits	3,842.50	3,000.00	3,000.00	30,000.00	3,000.00	
101-441-602.000	Charge for services	21,261.57	15,553.00	15,000.00	15,000.00	15,000.00	15,000.00
101-441-626.441	Tree Planting Services	2,825.00	20,625.00	6,500.00	7,000.00	7,000.00	7,000.00
101-441-628.000	Intergovernmental contracts	184,574.91	185,000.00	185,000.00	165,000.00	165,000.00	165,000.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-441-673.000	Sale of City Property	4,610.00	14,000.00	4,000.00	4,000.00	4,000.00	4,000.00
TOTAL REVENUES		217,113.98	457,178.00	428,500.00	221,000.00	434,000.00	191,000.00
<u>Expenditures</u>							
101-441-706.000	Full Time Personnel	381,788.87	558,845.00	320,499.00	336,023.00	236,453.00	252,464.00
101-441-707.000	Part-Time Personnel	54,310.50	62,000.00	12,000.00	80,000.00	82,000.00	82,000.00
101-441-709.000	Overtime	39,968.71	52,000.00	119,000.00	119,000.00	119,000.00	126,000.00
101-441-711.000	Clothing / Cleaning	10,650.00	12,800.00	12,800.00	12,800.00	12,800.00	2,800.00
101-441-714.100	Sick Pay - Annual						
101-441-715.000	Social Security	36,535.45	47,657.00	32,657.00	33,698.00	17,970.00	19,187.00
101-441-716.100	Health Insurance	73,411.49	64,868.00	64,868.00	106,830.00	64,873.00	70,482.00
101-441-716.110	Health Insurance - EE Contribution	(3,700.93)	(2,439.00)	(2,439.00)	(3,459.00)	(1,959.00)	(1,959.00)
101-441-716.115	Health Insurance - Retiree	53,281.11	95,238.00	76,781.00	106,683.00	112,355.00	118,351.00
101-441-716.150	Health Insurance Waiver	4,249.96	9,000.00	3,000.00	9,000.00	4,500.00	4,500.00
101-441-716.999	Health Care Clearing	6,498.06					
101-441-717.000	Life Insurance - EE	593.10	682.00	682.00	693.00	714.00	735.00
101-441-718.000	Pension- ICMA-RC 401	25,167.06	38,346.00	27,906.00	27,153.00	17,916.00	19,163.00
101-441-719.000	Fringe Benefits	180.00	1,742.00	1,742.00	2,540.00	2,608.00	2,679.00
101-441-719.010	Certifications/Incentive Pays			800.00	800.00	800.00	800.00
101-441-721.000	Longevity						
101-441-725.000	Workers Compensation	8,939.35	48,000.00	19,000.00	5,838.00	6,158.00	6,438.00
101-441-730.000	Postage, Mail processing			337.00	357.00	378.00	401.00
101-441-740.000	Operating Supplies	103,546.66	105,000.00	60,700.00	64,342.00	68,198.00	72,291.00
101-441-752.000	Motor Fuel / Lubricants	24,539.42	35,200.00	64,200.00	78,652.00	83,371.00	88,373.00
101-441-805.010	Sidewalk Improvement District - SAC	11,214.34	265,000.00	240,000.00	26,500.00	269,664.00	29,775.00
101-441-813.010	Medical Physicals and Testing	125.35					
101-441-818.000	Contractual Services	100,246.57	111,500.00	116,500.00	164,490.00	98,022.00	102,943.00
101-441-819.000	Training/Education	25,460.02	32,205.00	32,205.00	33,892.00	31,681.00	33,583.00
101-441-930.000	Repair & Maintenance	38,608.71	100,000.00	140,000.00	127,800.00	137,304.00	146,740.00
101-441-930.100	Repair & Maintenance - Vehicles	44,939.57	60,000.00	60,000.00	63,600.00	67,416.00	71,460.00
101-441-931.000	Facilities Maintenance						
101-441-940.100	Vehicle Leases - Enterprise	46,315.50	45,498.00	45,498.00	45,498.00	45,498.00	21,600.00
101-441-943.000	Equip Rental Alloc - General Fund	243,434.66	260,000.00	260,000.00	275,600.00	292,136.00	309,664.00
101-441-956.000	Miscellaneous	1,594.51					
101-441-958.000	Memberships & Dues	1,767.35	5,425.00	5,425.00	5,750.00	6,092.00	6,459.00
101-441-977.000	Capital Outlay	3,750.00	22,500.00	22,500.00	175,000.00	175,000.00	175,000.00
101-441-977.500	Vehicle Purchase		94,408.00	110,878.00	255,375.00	457,284.00	465,015.00
101-441-991.000	Capital Lease - Principal	136,248.08	139,303.00	98,135.00	100,501.00	102,925.00	
101-441-993.001	Capital Lease - Interest	11,855.63	8,801.00	7,271.00	4,905.00	2,482.00	
TOTAL EXPENDITURES		1,485,519.10	2,273,579.00	1,952,945.00	2,259,861.00	2,513,639.00	2,226,944.00
NET OF REVENUES/APPROPRIATIONS - 441 - Public Se		(1,268,405.12)	(1,816,401.00)	(1,524,445.00)	(2,038,861.00)	(2,079,639.00)	(2,035,944.00)
Dept 443 - Motor Pool							
Fund: 101 General Fund							
<u>Revenues</u>							
101-443-628.000	Intergovernmental contracts	68,418.90	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
101-443-667.943	Equipment Rental Income	700,010.31	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
101-443-698.000	Insurance Recoveries	6,661.92	13,263.00				
TOTAL REVENUES		775,091.13	863,263.00	850,000.00	850,000.00	850,000.00	850,000.00
<u>Expenditures</u>							
101-443-706.000	Full Time Personnel	63,925.58	65,686.00	65,686.00	67,657.00	69,687.00	71,777.00
101-443-709.000	Overtime	19,563.32	25,000.00	34,000.00	34,000.00	36,000.00	36,000.00
101-443-711.000	Clothing / Cleaning		1,400.00	1,400.00	700.00	700.00	700.00
101-443-714.100	Sick Pay - Annual	681.79	713.00	682.00	682.00	715.00	744.00

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-443-715.000	Social Security	6,404.60	7,753.00	7,753.00	8,057.00	8,325.00	8,707.00
101-443-716.100	Health Insurance	28,800.60	23,774.00	23,774.00	13,592.00	14,271.00	14,985.00
101-443-716.110	Health Insurance - EE Contribution	(468.63)	(900.00)	(900.00)	(450.00)	(450.00)	(450.00)
101-443-716.115	Health Insurance - Retiree	29,120.60					
101-443-716.150	Health Insurance Waiver				(2,000.00)	(2,000.00)	(2,000.00)
101-443-716.999	Health Care Clearing	539.35					
101-443-717.000	Life Insurance - EE	91.00	84.00	84.00	84.00	86.00	89.00
101-443-718.000	Pension- ICMA-RC 401	5,045.22	6,011.00	6,011.00	6,129.00	6,330.00	6,622.00
101-443-719.000	Fringe Benefits	724.99	511.00	511.00	563.00	563.00	563.00
101-443-721.000	Longevity	1,000.00	500.00	500.00	500.00	500.00	500.00
101-443-725.000	Workers Compensation		750.00	750.00	5,736.00	6,026.00	6,269.00
101-443-740.000	Operating Supplies	48,850.67	45,880.00	32,028.00	33,629.00	35,308.00	37,073.00
101-443-752.000	Motor Fuel / Lubricants	287,639.46	252,000.00	252,000.00	267,120.00	283,147.00	300,136.00
101-443-752.900	Motor Fuel / Lubricants - Reimburse	(145,864.73)	(172,420.00)	(172,420.00)	(182,765.00)	(193,731.00)	(205,354.00)
101-443-818.000	Contractual Services	41,810.00	49,175.00	49,175.00	20,133.00	21,139.00	22,196.00
101-443-853.000	Phone/Communications	1,696.87	3,767.00	1,320.00	1,359.00	1,400.00	1,442.00
101-443-920.000	Utilities	26,351.15	35,000.00	35,000.00	35,700.00	37,485.00	39,359.00
101-443-930.000	Repair & Maintenance	198,701.16	155,392.00	148,800.00	187,740.00	197,127.00	206,983.00
101-443-930.100	Repair & Maintenance - Vehicles	3,591.29	1,593.00				
101-443-930.900	Rep & Maint - Vehicles Reimburseme	(205,256.12)	(209,010.00)	(209,010.00)	(219,460.00)	(230,433.00)	(241,955.00)
101-443-956.000	Miscellaneous						
101-443-958.000	Memberships & Dues		1,455.00	1,455.00	1,527.00	1,603.00	1,683.00
101-443-977.000	Capital Outlay	90,114.31	-	90,114.00	20,000.00	20,000.00	20,000.00
TOTAL EXPENDITURES		503,062.48	294,114.00	368,713.00	300,233.00	313,798.00	326,069.00
NET OF REVENUES/APPROPRIATIONS - 443 - Motor Poo		272,028.65	569,149.00	481,287.00	549,767.00	536,202.00	523,931.00
Dept 448 - Street Lighting							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-448-920.000	Utilities	494,239.63	407,000.00	407,000.00	419,210.00	431,787.00	444,740.00
TOTAL EXPENDITURES		494,239.63	407,000.00	407,000.00	419,210.00	431,787.00	444,740.00
NET OF REVENUES/APPROPRIATIONS - 450 - Street Lig		(494,239.63)	(407,000.00)	(407,000.00)	(419,210.00)	(431,787.00)	(444,740.00)
Dept 611 - Fringe Benefits (Wellness)							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-611-715.000	Social Security	482.22					
101-611-719.271	Wellness Incentive				325.00	325.00	325.00
101-611-818.020	Contractual Svcs - Clinic	123,868.68	128,200.00	115,000.00	128,200.00	128,200.00	128,200.00
101-611-818.271	Contractual Services - Wellness	13,188.67	12,000.00	12,000.00	9,360.00	9,360.00	9,360.00
101-611-962.101	General Fund Admin Reimb.	(22,024.00)	(15,875.00)	(22,025.00)	(16,351.00)	(16,842.00)	(17,347.00)
TOTAL EXPENDITURES		115,515.57	124,325.00	104,975.00	121,534.00	121,043.00	120,538.00
NET OF REVENUES/APPROPRIATIONS - 611 - Fringe Be		(115,515.57)	(124,325.00)	(104,975.00)	(121,534.00)	(121,043.00)	(120,538.00)
Dept 728 - Community & Economic Development							
Fund: 101 General Fund							
<u>Revenues</u>							
101-728-476.000	Contractor's Licenses	9,860.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
101-728-478.001	Marihuana Licenses	409,025.52	399,518.00	399,518.00	385,000.00	385,000.00	385,000.00
101-728-490.000	Non-business licenses/permits	1,000.00	1,000.00				
101-728-491.000	Building permits	238,897.38	300,000.00	250,000.00	250,000.00	250,000.00	250,000.00

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-728-491.001	Rental License	166,480.00	250,000.00	175,000.00	200,000.00	200,000.00	200,000.00
101-728-492.000	Electrical permits	93,415.00	100,000.00	82,500.00	90,000.00	90,000.00	90,000.00
101-728-493.000	Planning fees/charges	11,472.50	50,000.00	25,000.00	15,000.00	15,000.00	15,000.00
101-728-494.000	Plumbing permits	59,825.00	75,000.00	60,000.00	60,000.00	60,000.00	60,000.00
101-728-495.001	Mechanical permits	61,355.00	95,000.00	75,000.00	75,000.00	75,000.00	75,000.00
101-728-502.000	Federal grant		305,000.00	231,000.00			
101-728-540.000	State grant	570,342.06	267,420.00	50,000.00			
101-728-582.000	Local grants	8,638.04					
101-728-582.100	Local grants - OLHSA	-	12,000.00				
101-728-602.000	Charge for services		-	20,000.00	-	-	-
101-728-607.000	Fees for Services	59,661.95	75,000.00	65,000.00	65,000.00	65,000.00	65,000.00
101-728-607.001	Public Hearing Fees		500.00	5,000.00	1,000.00	1,000.00	1,000.00
101-728-607.004	Administration Fee	91,830.00	90,000.00	90,000.00	75,000.00	75,000.00	75,000.00
101-728-628.000	Intergovernmental contracts	35,325.00	60,000.00	60,000.00	65,000.00	66,300.00	68,289.00
101-728-673.000	Sale of City Property		3,600.00		70,000.00		
101-728-677.000	Miscellaneous income	1,198.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
101-728-959.280	CDBG programming		60,000.00	60,000.00			
TOTAL REVENUES		1,818,325.45	2,160,238.00	1,664,218.00	1,367,200.00	1,298,500.00	1,300,489.00
<u>Expenditures</u>							
101-728-607.006	Credit card processing fees	527.80	500.00	500.00	500.00	500.00	500.00
101-728-706.000	Full Time Personnel	477,928.83	471,750.00	564,627.00	471,984.00	441,145.00	461,130.00
101-728-707.000	Part-Time Personnel	9,107.50	10,000.00	10,000.00	5,383.00	5,000.00	5,000.00
101-728-709.000	Overtime	167.52	3,500.00	5,000.00	370.00	370.00	370.00
101-728-714.100	Sick Pay - Annual	967.92	4,653.00	987.00	1,017.00	1,017.00	1,017.00
101-728-715.000	Social Security	37,519.69	44,332.00	44,332.00	37,118.00	38,586.00	40,146.00
101-728-716.100	Health Insurance	88,321.83	120,715.00	120,715.00	99,575.00	97,553.00	102,781.00
101-728-716.110	Health Insurance - EE Contribution	(3,635.00)	(4,740.00)	(4,740.00)	(3,780.00)	(3,480.00)	(3,480.00)
101-728-716.115	Health Insurance - Retiree	87,201.81	73,925.00	102,290.00	82,809.00	87,211.00	91,866.00
101-728-716.150	Health Insurance Waiver						
101-728-716.999	Health Care Clearing	2,141.68					
101-728-717.000	Life Insurance - EE	830.00	1,797.00	1,797.00	1,460.00	1,460.00	1,460.00
101-728-718.000	Pension- ICMA-RC 401	32,990.16	37,858.00	37,858.00	32,433.00	30,257.00	31,637.00
101-728-719.000	Fringe Benefits	7,952.15	14,425.00	7,925.00	8,158.00	8,453.00	8,762.00
101-728-721.000	Longevity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-728-725.000	Workers Compensation			1,500.00			
101-728-727.000	Office Supplies						
101-728-740.000	Operating Supplies	3,577.80	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00
101-728-752.000	Motor Fuel / Lubricants	2,993.26	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00
101-728-805.000	Grass, Weed, Graffiti, & Debris Remo	1,113.75	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00
101-728-814.000	Special Consulting, Fees						
101-728-818.000	Contractual Services	766,053.04	205,000.00	205,000.00	204,500.00	204,500.00	267,500.00
101-728-818.010	Contractual Services		1,000.00	1,000.00			
101-728-818.060	Contractual Services- Electrical		18,000.00	8,000.00	14,000.00	14,000.00	14,000.00
101-728-818.070	Contractual Services- Plumbing/HVAC		25,000.00	12,000.00	20,000.00	20,000.00	20,000.00
101-728-818.100	Contractual Services- Plan Review		10,000.00	5,000.00	8,000.00	8,000.00	8,000.00
101-728-818.760	Code Re-Write	76,636.25	40,000.00	25,000.00			
101-728-819.000	Training/Education	34,799.83	15,300.00	15,300.00	10,300.00	10,300.00	10,300.00
101-728-820.000	Software Licensing	4,172.05	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
101-728-880.000	Community Programs	195.93	250.00	250.00			
101-728-886.000	Home Chore Services - OLHSA		15,000.00				
101-728-900.000	Printing & Publishing	5,689.81	5,000.00	2,000.00	4,000.00	4,000.00	4,000.00
101-728-930.100	Repair & Maintenance - Vehicles	8,560.16	400.00	400.00	400.00	400.00	400.00
101-728-940.100	Vehicle Leases - Enterprise	20,726.24	25,000.00	25,000.00			

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-728-956.000	Miscellaneous	25.46		1,000.00			
101-728-958.000	Memberships & Dues	697.57	3,500.00	3,500.00	8,087.00	8,087.00	8,087.00
101-728-962.101	General Fund Admin Reimb.	(102,300.00)	(56,650.00)	(102,300.00)	(58,350.00)	(60,100.00)	(61,903.00)
101-728-977.000	Capital Outlay	81,287.38	149,460.00	50,000.00			
TOTAL EXPENDITURES		1,647,250.42	1,262,175.00	1,171,141.00	970,164.00	939,459.00	1,033,773.00
NET OF REVENUES/APPROPRIATIONS - 728 - Communi		171,075.03	898,063.00	493,077.00	397,036.00	359,041.00	266,716.00
Dept 751 - City Parks Department							
Fund: 101 General Fund							
<u>Revenues</u>							
101-751-502.000	Federal grant	-			706,000.00	-	
101-751-540.000	State grant	-	585,800.00	935,800.00	1,301,370.00	-	
101-751-582.000	Local grants	200,000.00	300,000.00	353,000.00	11,000.00		
101-751-607.000	Fees for Services	25,000.00					
101-751-651.500	Dog Park Membership	6,585.00	7,000.00	7,600.00	7,750.00	7,750.00	7,750.00
101-751-667.750	Park Rental Pavilion	11,032.77	10,000.00	10,000.00	12,000.00	12,500.00	13,000.00
101-751-667.751	Park Rental Field	4,157.06	5,500.00	5,500.00	5,000.00	5,000.00	5,000.00
101-751-674.000	Contributions		8,000.00	58,000.00			
TOTAL REVENUES		246,774.83	916,300.00	1,369,900.00	2,043,120.00	25,250.00	25,750.00
<u>Expenditures</u>							
101-751-706.000	Full Time Personnel	248,289.10	245,533.00	245,533.00	261,559.00	103,688.00	115,505.00
101-751-707.000	Part-Time Personnel	7,884.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
101-751-709.000	Overtime	70,289.02	68,000.00	68,000.00	68,000.00	68,000.00	68,000.00
101-751-711.000	Clothing / Cleaning		2,975.00	2,975.00	2,975.00	2,975.00	2,975.00
101-751-715.000	Social Security	24,827.60	24,308.00	24,308.00	25,959.00	18,715.00	18,987.00
101-751-716.100	Health Insurance	40,410.83	53,947.00	53,947.00	67,413.00	23,484.00	27,025.00
101-751-716.110	Health Insurance - EE Contribution	(2,614.41)	(2,020.00)	2,020.00	(2,700.00)	(2,700.00)	(2,700.00)
101-751-716.999	Health Care Clearing	3,035.45					
101-751-717.000	Life Insurance - EE	406.71	374.00	374.00	374.00	385.00	397.00
101-751-718.000	Pension- ICMA-RC 401	18,859.14	18,812.00	18,812.00	19,691.00	10,189.00	11,086.00
101-751-740.500	Operating Supplies - Dog Park	586.53	1,500.00	1,500.00	1,575.00	1,653.00	1,736.00
101-751-740.750	Operating Supplies - General Park	85,347.79	67,300.00	67,300.00	73,665.00	84,198.00	87,905.00
101-751-752.000	Motor Fuel / Lubricants	21,562.57	20,000.00	20,000.00	21,200.00	22,472.00	23,820.00
101-751-818.000	Contractual Services	3,280.00	14,100.00	14,100.00	39,792.00	7,187.00	7,733.00
101-751-819.000	Training/Education	9,192.96	9,125.00	9,125.00	9,600.00	5,750.00	4,500.00
101-751-854.500	Access Control - Dog Park		750.00	750.00	750.00	750.00	750.00
101-751-920.000	Utilities	343.24	500.00	1,000.00	500.00	500.00	500.00
101-751-920.500	Utilities - Dog Park	81.48	2,400.00		2,400.00	2,400.00	2,400.00
101-751-930.100	Repair & Maintenance - Vehicles	38,279.45	20,000.00	20,000.00	21,000.00	22,050.00	23,152.00
101-751-977.000	Capital Outlay	370,714.50	1,529,100.00	1,693,100.00	2,192,000.00		
101-751-977.500	Capital Outlay- Vehicles		163,625.00	163,625.00	267,482.00	90,191.00	78,857.00
101-751-991.000	Capital Lease - Principal	42,604.94					
101-751-993.001	Capital Lease - Interest	843.58					
TOTAL EXPENDITURES		984,224.48	2,245,329.00	2,411,469.00	3,078,235.00	466,887.00	477,628.00
NET OF REVENUES/APPROPRIATIONS - 750 - City Park		(737,449.65)	(1,329,029.00)	(1,041,569.00)	(1,035,115.00)	(441,637.00)	(451,878.00)
Dept 753 - Recreation							
Fund: 101 General Fund							
<u>Revenues</u>							
101-753-607.000	Fees for Services	19,190.53	10,000.00	4,500.00	5,000.00	5,500.00	5,500.00
101-753-651.000	Admission & Use fees	(369.28)					
101-753-651.120	Recreation Fees - Youth Sports	60,771.96	64,164.00	42,000.00	50,000.00	50,500.00	50,500.00

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Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-753-651.130	Recreation Fees - Special Events	7,540.45	17,000.00	17,000.00	15,000.00	15,000.00	18,000.00
101-753-651.140	Recreation Fees - Youth Summer Car	115,573.10	111,500.00	87,500.00	87,500.00	87,500.00	87,500.00
101-753-651.210	Recreation Fees - Adult Enrichment	4,357.00	1,970.00				
101-753-651.220	Recreation Fees - Adult Sports	14,170.00	39,560.00	17,500.00	17,600.00	18,500.00	20,100.00
101-753-651.300	Recreation fees - Senior	15,089.55	65,000.00	57,700.00	58,050.00	58,100.00	58,100.00
101-753-651.310	Recreation Fees - Senior Enrichment	1,551.96	1,000.00				
101-753-651.320	Recreation Fees - Senior Travel	25,821.93	9,500.00				
101-753-651.330	Recreation Fees - Senior Membership	1,095.00	750.00				
101-753-674.000	Contributions	11,812.56	850.00	850.00	850.00	850.00	850.00
101-753-674.300	Contributions - Senior	138.12	80.00				
101-753-675.000	Sales of Goods	419.65					
TOTAL REVENUES		277,162.53	321,374.00	227,050.00	234,000.00	235,950.00	240,550.00
<u>Expenditures</u>							
101-753-607.006	Credit card processing fees	9,126.65	10,000.00	4,500.00	8,100.00	8,000.00	8,000.00
101-753-706.000	Full Time Personnel	233,017.94	259,587.00	259,587.00	270,544.00	228,763.00	240,697.00
101-753-707.000	Part-Time Personnel	81,095.44	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
101-753-709.000	Overtime	976.28					
101-753-715.000	Social Security	23,955.07	25,709.00	25,709.00	26,558.00	22,678.00	23,602.00
101-753-716.100	Health Insurance	41,760.86	68,957.00	68,957.00	101,665.00	99,749.00	105,086.00
101-753-716.110	Health Insurance - EE Contribution	(2,521.25)	(2,460.00)	(2,460.00)	(3,300.00)	(3,300.00)	(3,300.00)
101-753-716.115	Health Insurance - Retiree	38,720.80	36,963.00	51,145.00	41,404.00	43,606.00	45,933.00
101-753-716.999	Health Care Clearing	1,736.67					
101-753-717.000	Life Insurance - EE	441.10	1,029.00	1,029.00	1,052.00	1,052.00	1,105.00
101-753-718.000	Pension- ICMA-RC 401	15,944.11	17,413.00	17,413.00	18,164.00	16,187.00	16,993.00
101-753-719.000	Fringe Benefits	4,162.06	4,291.00	3,287.00	3,424.00	3,559.00	3,700.00
101-753-725.000	Workers Compensation		816.00	816.00	1,720.00	1,777.00	1,837.00
101-753-730.000	Postage, Mail processing	204.00	1,265.00	1,265.00	1,265.00	1,265.00	1,265.00
101-753-740.000	Operating Supplies	4,685.15	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
101-753-740.120	Operating Supplies Youth Sports	42,459.72	44,600.00	36,950.00	38,150.00	38,650.00	38,850.00
101-753-740.130	Operating Supplies Youth Special Ev	10,314.25	10,000.00	10,000.00	11,000.00	11,000.00	11,000.00
101-753-740.140	Operating Supplies Youth Summer C	16,555.43	28,000.00	22,800.00	25,000.00	26,000.00	27,000.00
101-753-740.200	Supplies - Adult Programs	663.00	3,500.00	3,500.00			
101-753-740.220	Operating Supplies Adult Sports	7,366.35	22,400.00	10,240.00	14,000.00	15,000.00	18,900.00
101-753-740.300	Supplies - Senior Programs	38,884.01	55,160.00	49,360.00	49,360.00	49,360.00	49,360.00
101-753-818.000	Contractual Services	940.85	1,825.00	1,000.00	1,000.00	1,000.00	1,000.00
101-753-818.130	Contractual Services Youth Special E	(1,075.00)					
101-753-818.173	Contractual Services - marketing		500.00	2,000.00	500.00	500.00	500.00
101-753-818.300	Contract Svcs- Senior	360.00					
101-753-819.000	Training/Education	12,741.68	12,950.00	12,950.00	13,900.00	13,900.00	14,100.00
101-753-820.000	Software Licensing	642.84	10,500.00	10,500.00	10,668.00	10,850.00	11,200.00
101-753-853.010	Phone/Communications - Curling Club		1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
101-753-853.011	Phone/Com - Reimb Curling Club		(1,900.00)	(1,900.00)	(1,900.00)	(1,900.00)	(1,900.00)
101-753-900.000	Printing & Publishing	530.85	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-753-920.000	Utilities	9,504.89	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
101-753-920.010	Utilities - Curling Club		41,000.00	41,000.00	41,000.00	41,000.00	41,000.00
101-753-920.011	Utilities - Reimb. Curling Club	(57,387.42)	(41,000.00)	(41,000.00)	(41,000.00)	(41,000.00)	(41,000.00)
101-753-930.100	Repair & Maintenance - Vehicles		165.00	165.00	165.00	165.00	165.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
101-753-958.000	Memberships & Dues	2,005.72	3,775.00	3,775.00	4,275.00	4,275.00	4,265.00
	TOTAL EXPENDITURES	537,812.05	708,445.00	685,988.00	730,114.00	685,536.00	712,758.00
NET OF REVENUES/APPROPRIATIONS - 753 - Recreatio		(260,649.52)	(387,071.00)	(458,938.00)	(496,114.00)	(449,586.00)	(472,208.00)
Dept 758 - Special Events / Dream Cruise							
Fund: 101 General Fund							
<u>Revenues</u>							
101-758-490.000	Non-business licenses/permits	5,524.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
101-758-607.000	Fees for Services	21,530.00	20,480.00	15,000.00	16,000.00	17,000.00	18,000.00
101-758-674.000	Contributions	67,725.28	76,179.00	68,000.00	68,500.00	69,000.00	69,000.00
101-758-675.000	Sales of Goods - Dream Cruise	21,650.00	26,494.00	21,000.00	21,000.00	21,000.00	22,000.00
101-758-675.001	Sale of Goods - Ferndale Merchandis	590.10	366.00	400.00	400.00	400.00	400.00
101-758-677.000	Miscellaneous income	10.00					
	TOTAL REVENUES	117,029.38	130,519.00	111,400.00	112,900.00	114,400.00	116,400.00
<u>Expenditures</u>							
101-758-706.000	Full Time Personnel	32,502.44	33,699.00	33,699.00	34,365.00	35,910.00	37,527.00
101-758-715.000	Social Security	2,424.71	2,606.00	2,606.00	2,658.00	2,779.00	2,905.00
101-758-716.100	Health Insurance	2,720.06	3,829.00	3,829.00	4,182.00	4,391.00	4,611.00
101-758-716.110	Health Insurance - EE Contribution	(183.65)	(180.00)	(180.00)	(180.00)	(180.00)	(180.00)
101-758-716.999	Health Care Clearing	82.98					
101-758-717.000	Life Insurance - EE	69.98	148.00	148.00	150.00	150.00	158.00
101-758-718.000	Pension- ICMA-RC 401	2,275.21	2,379.00	2,379.00	2,426.00	2,537.00	2,652.00
101-758-719.000	Fringe Benefits		786.00	786.00	800.00	831.00	864.00
101-758-725.000	Workers Compensation		204.00	204.00	85.00	89.00	93.00
101-758-740.000	Operating Supplies	9,690.12	11,500.00	10,000.00	10,000.00	10,000.00	10,000.00
101-758-818.000	Contractual Services	40,564.81	57,500.00	42,000.00	45,000.00	45,000.00	45,000.00
101-758-819.000	Training/Education		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-758-853.000	Phone/Communications	780.00					
101-758-885.000	Special programs	13,372.52	10,000.00	10,000.00	10,000.00	10,000.00	8,000.00
101-758-900.000	Printing & Publishing	10,533.44	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
101-758-960.000	Liability Insurance	4,800.68	7,264.00	6,800.00	7,200.00	7,500.00	7,600.00
101-758-963.001	Cost of Goods Sold	20,759.80	15,000.00	15,000.00	15,500.00	15,500.00	16,000.00
	TOTAL EXPENDITURES	140,393.10	155,735.00	138,271.00	143,186.00	145,507.00	146,230.00
NET OF REVENUES/APPROPRIATIONS - 758 - Special E		(23,363.72)	(25,216.00)	(26,871.00)	(30,286.00)	(31,107.00)	(29,830.00)
Dept 806 - Martin Road Youth Center							
Fund: 101 General Fund							
<u>Revenues</u>							
101-806-671.000	Rental income	-					
	TOTAL REVENUES	-	-	-	-	-	-
<u>Expenditures</u>							
101-806-873.000	Training/Education	-	-				
101-806-920.000	Utilities	40,715.32	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
	TOTAL EXPENDITURES	40,715.32	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
NET OF REVENUES/APPROPRIATIONS - 806 - Martin Ro		(40,715.32)	(32,000.00)	(32,000.00)	(32,000.00)	(32,000.00)	(32,000.00)
Dept 807 - Cable T.V.							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-807-818.000	Contractual Services	-	-	6,000.00	-	-	-
101-807-958.000	Memberships & Dues	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	6,000.00	-	-	-
NET OF REVENUES/APPROPRIATIONS - 807 - Cable T.V.		-	-	(6,000.00)	-	-	-

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Dept 990 - Transfers							
Fund: 101 General Fund							
<u>Expenditures</u>							
101-990-699.248	Transfer In from DDA		32,000.00	32,000.00	33,000.00	34,000.00	34,000.00
101-990-699.281	Transfer In from ARPA Fund		150,000.00	150,000.00			
101-990-699.445	Transfer in from Public Improvements		-	1,606,492.00	-		
101-990-699.514	Transfer In - Auto Parking			-	410,248.00	410,249.00	410,250.00
101-990-699.592	Transfer In - Water & Sewer			-	20,000.00	20,000.00	20,000.00
TOTAL REVENUES		-	182,000.00	1,788,492.00	463,248.00	464,249.00	464,250.00
<u>Expenditures</u>							
101-990-999.280	Transfer to CDBG Fund	(500.01)	-				
101-990-999.445	Transfer to Public Improvement Fund	-			133,271.00	283,459.00	353,902.00
TOTAL EXPENDITURES		(500.01)	-	-	133,271.00	283,459.00	353,902.00
NET OF REVENUES/APPROPRIATIONS - 990 - Transfers		500.01	182,000.00	1,788,492.00	329,977.00	180,790.00	110,348.00
ESTIMATED REVENUES - FUND 101		26,462,365.80	29,789,802.00	31,926,775.00	29,844,746.00	25,069,727.00	25,802,497.00
ESTIMATED EXPENSES - FUND 101		24,757,317.83	29,399,413.00	30,601,775.00	29,844,746.00	25,069,727.00	25,802,497.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,705,047.97	390,389.00	1,325,000.00	0.00	0.00	0.00
BEGINNING FUND BALANCE		6,659,567.00	8,360,394.97	6,912,372.00	8,237,372.00	8,237,372.00	8,237,372.00
FUND BALANCE ADJUSTMENTS		(4,220.00)		-			
ENDING FUND BALANCE		8,360,394.97	8,750,783.97	8,237,372.00	8,237,372.00	8,237,372.00	8,237,372.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Fund: 202 Major Streets							
Dept 000 - General							
<u>Revenues</u>							
202-000-545.000	State grant		-	-		960,000.00	
202-000-540.010	Metro Act Funds	72,837.23	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00
202-000-541.000	Trunkline maintenance grant	121,570.21	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
202-000-546.000	Motor vehicle highway funds	1,674,250.59	1,806,196.00	1,806,196.00	1,842,319.00	1,879,165.00	1,916,748.00
202-000-628.000	Intergovernmental contracts						
202-000-665.000	Interest income	316,192.94	20,000.00	20,000.00	-		
202-000-673.001	Net unrealized gains	45,878.15	3,000.00	3,000.00	-		
202-000-687.000	Refunds/Rebates	1,899.25					
202-000-696.000	Bond proceeds						
TOTAL REVENUES - MAJOR STREETS (202)		2,232,628.37	1,982,696.00	1,982,696.00	1,995,819.00	2,992,665.00	2,070,248.00
<u>Expenditures</u>							
202-000-706.000	Full Time Personnel	234,075.04	305,031.00	305,031.00	318,274.00	329,962.00	341,611.00
202-000-709.000	Overtime	48,422.20	59,000.00	45,000.00	34,000.00	34,000.00	36,000.00
202-000-711.000	Clothing / Cleaning		3,115.00	3,115.00	3,115.00	3,115.00	3,115.00
202-000-714.100	Sick Pay - Annual	136.36	136.00	136.00	136.00	143.00	149.00
202-000-715.000	Social Security	21,568.08	26,153.00	26,153.00	27,315.00	28,527.00	29,721.00
202-000-716.100	Health Insurance	(3,186.37)	110,696.00	110,696.00	119,503.00	125,478.00	131,752.00
202-000-716.110	Health Insurance - EE Contribution	(3,240.96)	(4,179.00)	(4,179.00)	(3,969.00)	(3,969.00)	(3,969.00)
202-000-716.115	Health Insurance - Retiree	4,160.08	59,460.00	82,274.00	66,605.00	70,146.00	73,890.00
202-000-716.150	Health Insurance Waiver	1,000.08	1,000.00	1,000.00	2,200.00	2,200.00	2,200.00
202-000-716.999	Health Care Clearing	3,448.73					
202-000-717.000	Life Insurance - EE	376.60	520.00	520.00	525.00	541.00	557.00
202-000-718.000	Pension- ICMA-RC 401	17,056.67	20,770.00	20,770.00	21,518.00	22,473.00	23,414.00
202-000-719.000	Fringe Benefits	1,484.79	500.00	500.00	1,378.00	1,393.00	1,410.00
202-000-721.000	Longevity	1,950.01	1,600.00	1,600.00	1,600.00	1,600.00	
202-000-725.000	Workers Compensation		1,836.00	1,836.00	5,515.00	5,774.00	5,978.00
202-000-740.000	Operating Supplies	4,431.90	5,000.00	5,000.00	5,277.00	5,512.00	5,788.00
202-000-802.000	Audit/Actuarial Fees		3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
202-000-818.000	Contractual Services	53,791.24	12,400.00	12,400.00	153,020.00	104,671.00	105,354.00
202-000-873.000	Training/Education	2,108.51	2,750.00	2,750.00	2,887.00	3,031.00	3,183.00
202-000-920.000	Utilities	14,126.73	15,000.00	15,000.00	15,750.00	16,537.00	17,364.00
202-000-930.000	Repair & Maintenance	3,618.37	12,500.00	12,500.00	13,125.00	13,781.00	14,469.00
202-000-940.100	Vehicle Leases - Enterprise	8,919.82	12,636.00	8,500.00	15,731.88	15,731.88	
202-000-943.000	Equip Rental Alloc - General Fund			2,000.00	2,100.00	2,205.00	2,315.00
202-000-958.000	Memberships & Dues	8,153.28	8,142.00	8,142.00	8,549.00	8,976.00	9,425.00
202-000-977.000	Capital Outlay	897,742.87	1,038,191.00	1,038,191.00	234,600.00	1,771,450.00	1,322,479.00
202-000-991.000	Capital Lease - Principal	28,072.48	135,028.00	135,028.00	570,870.00	45,202.00	69,506.00
202-000-993.000	Capital Lease - Interest	3,446.11					
202-000-999.203	Transfer to Local Streets				900,000.00		
Totals for dept 000 - General		1,351,662.62	1,830,485.00	1,837,163.00	2,522,824.88	2,611,679.88	2,198,911.00
Dept 464 - Surface Maintenance - Streets							
<u>Expenditures</u>							
202-464-930.000	Repair & Maintenance		50,000.00	50,000.00			
202-464-943.000	Equip Rental Alloc - General Fund		14,000.00	14,000.00	14,840.00	15,730.00	16,674.00
Totals for dept 464 - Surface Maintenance - Streets		-	64,000.00	64,000.00	14,840.00	15,730.00	16,674.00
Dept 471 - Boulevard / Parkway Maintenance							
<u>Expenditures</u>							
202-471-931.000	Facilities Maintenance		2,500.00	2,500.00	2,650.00	2,809.00	2,977.00
202-471-943.000	Equip Rental Alloc - General Fund		5,000.00	5,000.00	5,300.00	5,618.00	5,955.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
<i>Totals for dept 471 - Boulevard / Parkway Maintenance</i>		-	7,500.00	7,500.00	7,950.00	8,427.00	8,932.00
Dept 475 - Traffic Services - Signs							
<u>Expenditures</u>							
202-475-740.000	Operating Supplies						
202-475-930.000	Repair & Maintenance	16,145.06	20,000.00	20,000.00	21,200.00	22,472.00	23,820.00
202-475-943.000	Equip Rental Alloc - General Fund		3,000.00	3,000.00	3,180.00	3,370.00	3,573.00
<i>Totals for dept 475 - Traffic Services - Signs</i>		16,145.06	23,000.00	23,000.00	24,380.00	25,842.00	27,393.00
Dept 476 - Traffic Services - Signals							
<u>Expenditures</u>							
202-476-818.000	Contractual Services	13,764.61	60,000.00	80,000.00	69,800.00	74,888.00	80,281.00
202-476-930.000	Repair & Maintenance	9,310.00	18,000.00	18,000.00	18,900.00	19,843.00	20,836.00
202-476-943.000	Equip Rental Alloc - General Fund		1,000.00	1,000.00	1,060.00	1,123.00	1,191.00
<i>Totals for dept 476 - Traffic Services - Signals</i>		23,074.61	79,000.00	99,000.00	89,760.00	95,854.00	102,308.00
Dept 477 - Traffic Services - Pavement Marking							
<u>Expenditures</u>							
202-477-930.000	Repair & Maintenance	146,656.15	27,000.00	27,000.00	28,350.00	29,803.00	31,255.00
202-477-943.000	Equip Rental Alloc - General Fund		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
<i>Totals for dept 477 - Traffic Services - Pavement Marking</i>		146,656.15	28,000.00	28,000.00	29,350.00	30,803.00	32,255.00
Dept 478 - Snow & Ice Removal							
<u>Expenditures</u>							
202-478-930.000	Repair & Maintenance	39,882.51	50,000.00	50,000.00	53,000.00	56,180.00	59,550.00
202-478-943.000	Equip Rental Alloc - General Fund	1,231.92	10,000.00	10,000.00	10,600.00	11,236.00	11,910.00
<i>Totals for dept 478 - Snow & Ice Removal</i>		41,114.43	60,000.00	60,000.00	63,600.00	67,416.00	71,460.00
Dept 488 - General Maintenance - Sweeping / Flushing							
<u>Expenditures</u>							
202-488-943.000	Equip Rental Alloc - General Fund	80.88	10,000.00	10,000.00	10,600.00	11,236.00	11,910.00
<i>Totals for dept 488 - General Maintenance - Sweeping / Flus</i>		80.88	10,000.00	10,000.00	10,600.00	11,236.00	11,910.00
Dept 491 - Roadside Maintenance - Drainage Backslope							
<u>Expenditures</u>							
202-491-930.000	Repair & Maintenance		10,000.00	10,000.00	10,600.00	11,236.00	11,910.00
<i>Totals for dept 491 - Roadside Maintenance - Drainage Backslope</i>			10,000.00	10,000.00	10,600.00	11,236.00	11,910.00
Dept 492 - Roadside Maintenance - Cleanup							
<u>Expenditures</u>							
202-492-943.000	Equip Rental Alloc - General Fund		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
<i>Totals for dept 492 - Roadside Maintenance - Cleanup</i>			1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Dept 493 - Road Maintenance - Grass / Weeds							
<u>Expenditures</u>							
202-493-943.000	Equip Rental Alloc - General Fund	9,679.00	25,000.00	25,000.00	26,500.00	28,090.00	30,000.00
<i>Totals for dept 493 - Road Maintenance - Grass / Weeds</i>		9,679.00	25,000.00	25,000.00	26,500.00	28,090.00	30,000.00
Dept 497 - Winter Maintenance - Woodward Ave.							
<u>Expenditures</u>							
202-497-930.000	Repair & Maintenance	5,028.57	20,000.00	25,000.00	26,500.00	28,090.00	29,775.00
202-497-943.000	Equip Rental Alloc - General Fund	764.75	8,000.00	10,000.00	10,600.00	11,236.00	11,910.00
<i>Totals for dept 497 - Winter Maintenance - Woodward Ave.</i>		5,793.32	28,000.00	35,000.00	37,100.00	39,326.00	41,685.00
Dept 498 - Winter Maintenance - Eight Mile Road							
<u>Expenditures</u>							
202-498-930.000	Repair & Maintenance	7,845.49	20,000.00	25,000.00	26,500.00	28,090.00	29,775.00
202-498-943.000	Equip Rental Alloc - General Fund		8,000.00	10,000.00	10,600.00	11,236.00	11,910.00
<i>Totals for dept 498 - Winter Maintenance - Eight Mile Road</i>		7,845.49	28,000.00	35,000.00	37,100.00	39,326.00	41,685.00
TOTAL APPROPRIATIONS - MAJOR STREETS (202)		1,602,051.56	2,193,985.00	2,234,663.00	2,875,604.88	2,985,965.88	2,596,123.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		630,576.81	(211,289.00)	(251,967.00)	(879,785.88)	6,699.12	(525,875.00)
BEGINNING FUND BALANCE		5,346,353.29	5,976,930.10	5,976,930.10	5,765,641.10	4,885,855.22	4,892,554.34
ENDING FUND BALANCE		5,976,930.10	5,765,641.10	5,724,963.10	4,885,855.22	4,892,554.34	4,366,679.34

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Fund: 203 Local Streets							
Dept 000 - General							
<u>Revenues</u>							
203-000-546.000	Motor vehicle highway funds	667,002.93	687,913.00	687,913.00	701,671.00	722,721.00	737,175.00
203-000-665.000	Interest income	71,684.61	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
203-000-673.001	Net unrealized gains	10,401.11					
203-000-677.000	Miscellaneous income	7,365.70					
203-000-687.000	Refunds/Rebates	1,463.10					
202-000-699.202	Transfer in from Major Streets	-			900,000.00		
TOTAL REVENUES - LOCAL STREETS (203)		757,917.45	692,913.00	692,913.00	1,606,671.00	727,721.00	742,175.00
<u>Expenditures</u>							
Dept 000 - General							
203-000-706.000	Full Time Personnel	178,349.79	185,671.00	185,671.00	188,309.50	198,110.00	205,185.00
203-000-709.000	Overtime	30,723.58	51,000.00	38,250.00	38,250.00	38,250.00	40,500.00
203-000-711.000	Clothing / Cleaning		2,275.00	2,275.00	2,275.00	2,275.00	2,275.00
203-000-715.000	Social Security	15,715.06	17,299.00	17,299.00	17,578.00	18,296.00	19,085.00
203-000-716.100	Health Insurance	28,500.22	66,311.00	66,311.00	74,481.00	78,206.00	82,116.00
203-000-716.110	Health Insurance - EE Contribution	(2,496.16)	(2,400.00)	(2,400.00)	(2,400.00)	(2,400.00)	(2,400.00)
203-000-716.115	Health Insurance - Retiree	28,000.58	48,921.00	67,692.00	54,800.00	57,713.00	60,794.00
203-000-716.150	Health Insurance Waiver	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
203-000-716.999	Health Care Clearing	3,236.13					
203-000-717.000	Life Insurance - EE	297.01	273.00	273.00	273.00	281.00	290.00
203-000-718.000	Pension- ICMA-RC 401	12,474.78	13,480.00	13,480.00	15,221.00	15,855.00	16,535.00
203-000-719.000	Fringe Benefits	(480.44)	512.00	512.00	713.00	713.00	713.00
203-000-721.000	Longevity	750.00	750.00	750.00	1,750.00	750.00	750.00
203-000-725.000	Workers Compensation		408.00	408.00	3,295.00	3,467.00	3,591.00
203-000-740.000	Operating Supplies	1,757.36	11,000.00	3,500.00	3,675.00	3,858.00	4,051.00
203-000-802.000	Audit/Actuarial Fees		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
203-000-818.000	Contractual Services	69,185.81	5,000.00	5,000.00	61,250.00	5,512.00	5,788.00
203-000-819.000	Training/Education	630.00					
203-000-930.000	Repair & Maintenance	364.50	10,000.00	20,000.00	21,000.00	22,050.00	23,152.00
203-000-940.100	Vehicle Leases - Enterprise		18,000.00	18,000.00	18,000.00		
203-000-943.000	Equip Rental Alloc - General Fund		2,000.00	2,000.00	2,100.00	2,205.00	2,315.00
203-000-977.000	Capital Outlay	61,250.04	626,613.00	626,613.00	610,250.00	77,175.00	
203-000-991.000	Capital Lease - Principal	28,072.47	137,972.00	137,972.00	270,975.00	45,202.00	
203-000-993.001	Capital Lease - Interest	3,446.12					
Totals for dept 000 - General		460,776.85	1,198,585.00	1,207,106.00	1,385,295.50	571,018.00	468,240.00
Dept 464 - Surface Maintenance - Streets							
<u>Expenditures</u>							
203-464-930.000	Repair & Maintenance	9,903.56	10,000.00	50,000.00	53,000.00	56,180.00	59,550.00
203-464-943.000	Equip Rental Alloc - General Fund	9,249.13	78,000.00	22,000.00	23,320.00	24,719.00	25,239.00
Totals for dept 464 - Surface Maintenance - Streets		19,152.69	88,000.00	72,000.00	76,320.00	80,899.00	84,789.00
Dept 475 - Traffic Services - Signs							
<u>Expenditures</u>							
203-475-740.000	Operating Supplies		20,000.00	20,000.00	21,000.00	22,050.00	23,152.00
203-475-930.000	Repair & Maintenance	26,145.31	5,500.00	5,500.00	5,830.00	6,179.00	6,550.00
203-475-943.000	Equip Rental Alloc - General Fund	34,176.41	14,000.00	14,000.00	14,840.00	15,730.00	16,674.00
Totals for dept 475 - Traffic Services - Signs		60,321.72	39,500.00	39,500.00	41,670.00	43,959.00	46,376.00
Dept 477 - Traffic Services - Pavement Marking							
<u>Expenditures</u>							
203-477-930.000	Repair & Maintenance		2,000.00	2,000.00	2,120.00	2,247.00	2,425.00
203-477-943.000	Equip Rental Alloc - General Fund		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Totals for dept 477 - Traffic Services - Pavement Mar		-	3,000.00	3,000.00	3,120.00	3,247.00	3,425.00
Dept 478 - Snow & Ice Removal							
<u>Expenditures</u>							

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
203-478-930.000	Repair & Maintenance	5,424.33	25,000.00	25,000.00	26,500.00	28,090.00	29,775.00
203-478-943.000	Equip Rental Alloc - General Fund	48,986.90	75,000.00	75,000.00	79,500.00	84,275.00	89,326.00
Totals for dept 478 - Snow & Ice Removal		54,411.23	100,000.00	100,000.00	106,000.00	112,365.00	119,101.00
Dept 784 - Tree Removal							
<u>Expenditures</u>							
203-784-943.000	Equip Rental Alloc - General Fund	108,442.00	85,000.00	85,000.00	90,100.00	95,506.00	101,235.00
Totals for dept 784 - Tree Removal		108,442.00	85,000.00	85,000.00	90,100.00	95,506.00	101,235.00
TOTAL APPROPRIATIONS - LOCAL STREETS (203)		703,104.49	1,514,085.00	1,506,606.00	1,702,505.50	906,994.00	823,166.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		54,812.96	(821,172.00)	(813,693.00)	(95,834.50)	(179,273.00)	(80,991.00)
BEGINNING FUND BALANCE		1,257,735.53	1,312,548.49	1,312,548.49	491,376.49	395,541.99	216,268.99
ENDING FUND BALANCE		1,312,548.49	491,376.49	498,855.49	395,541.99	216,268.99	135,277.99
Fund: 211 Cable TV							
Dept 000 - General							
<u>Revenues</u>							
211-000-477.001	PEG Fee	51,946.43	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
211-000-665.000	Interest income	9,327.42					
211-000-673.001	Net unrealized gains	1,353.37					
TOTAL REVENUES - FUND (296)		62,627.22	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
<u>Expenditures</u>							
211-000-818.000	Contractual Services	32,098.12	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
211-000-977.000	Capital Outlay	59,719.00	-	50,000.00	25,000.00	25,000.00	
TOTAL APPROPRIATIONS - FUND (211)		91,817.12	16,000.00	66,000.00	41,000.00	41,000.00	16,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 211		(29,189.90)	29,000.00	(21,000.00)	4,000.00	4,000.00	29,000.00
BEGINNING FUND BALANCE		186,072.39	156,882.49	156,882.49	185,882.49	189,882.49	193,882.49
ENDING FUND BALANCE		156,882.49	185,882.49	135,882.49	189,882.49	193,882.49	222,882.49
Fund: 226 Sanitation							
Dept 000 - General							
<u>Revenues</u>							
226-000-402.000	Property taxes	1,428,740.29	1,575,566.00	1,575,566.00	1,626,930.00	1,789,945.00	1,910,640.00
226-000-415.000	Property Tax Chargebacks	1,154.56			1,000.00	1,000.00	1,000.00
226-000-540.000	State grant	41,917.32	160,000.00	160,000.00			
226-000-573.010	State PPT Loss Reimbursement	86,253.31					
226-000-607.000	Fees for Services	1,958,738.03	2,075,648.00	2,051,492.00	2,337,378.00	2,630,570.00	2,956,207.00
226-000-628.000	Intergovernmental contracts		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
226-000-657.000	Zero-Waste Violation Fee	2,195.00			2,000.00	2,000.00	2,000.00
226-000-665.000	Interest income	132,513.65	25,000.00	10,000.00	25,000.00	25,000.00	25,000.00
226-000-673.001	Net unrealized gains	19,227.13					
226-000-675.000	Sales of Goods	2,072.07	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
226-000-687.000	Refunds/Rebates	2,757.49					
TOTAL REVENUES - SANITATION (226)		3,675,568.85	3,844,214.00	3,805,058.00	4,000,308.00	4,456,515.00	4,902,847.00
<u>Expenditures</u>							
Dept 000 - General							
226-000-706.000	Full Time Personnel	284,081.80	316,031.00	316,031.00	316,333.00	333,405.00	347,673.00
226-000-709.000	Overtime	55,173.92	50,000.00	46,750.00	46,750.00	46,750.00	49,500.00
226-000-711.000	Clothing / Cleaning		2,000.00	2,000.00	2,555.00	2,555.00	2,555.00

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
226-000-714.100	Sick Pay - Annual	3,135.66	285.00	273.00	273.00	686.00	298.00
226-000-715.000	Social Security	26,056.78	28,288.00	28,288.00	28,282.00	29,494.00	30,745.00
226-000-716.100	Health Insurance	58,324.25	86,282.00	86,282.00	87,551.00	91,928.00	96,525.00
226-000-716.110	Health Insurance - EE Contribution	(3,098.33)	(3,141.00)	(3,141.00)	(2,841.00)	(2,841.00)	(2,841.00)
226-000-716.115	Health Insurance - Retiree	58,241.21	48,214.00	66,714.00	54,008.00	56,879.00	59,915.00
226-000-716.150	Health Insurance Waiver	2,499.76	4,000.00	4,000.00	5,600.00	5,600.00	5,600.00
226-000-716.999	Health Care Clearing	3,267.78					
226-000-717.000	Life Insurance - EE	495.53	726.00	726.00	737.00	759.00	782.00
226-000-718.000	Pension- ICMA-RC 401	22,985.51	24,625.00	24,625.00	22,714.00	23,690.00	24,694.00
226-000-719.000	Fringe Benefits	1,758.61	675.00	675.00	961.00	971.00	982.00
226-000-721.000	Longevity	2,400.01	3,200.00	3,200.00	1,200.00	1,200.00	1,200.00
226-000-725.000	Workers Compensation		1,224.00	1,224.00	4,651.00	5,835.00	6,084.00
226-000-740.000	Operating Supplies	14,110.33	15,000.00	15,000.00	10,500.00	11,024.00	11,574.00
226-000-752.000	Motor Fuel / Lubricants		5,000.00	5,000.00	5,250.00	5,512.00	5,788.00
226-000-802.000	Audit/Actuarial Fees		2,040.00	2,040.00	2,142.00	2,249.00	2,361.00
226-000-808.000	Waste collection - disposal	2,554,191.96	2,681,901.00	2,705,187.00	2,815,996.00	2,956,797.00	3,104,635.00
226-000-818.000	Contractual Services	41,984.42	79,500.00	79,500.00	79,275.00	83,238.00	87,436.00
226-000-819.000	Training/Education	936.58	3,000.00	3,000.00	3,612.00	3,729.00	4,353.00
226-000-880.000	Community Programs		15,000.00	15,000.00			
226-000-900.000	Printing & Publishing	619.00	3,500.00	3,500.00	3,710.00	3,932.00	4,168.00
226-000-930.000	Repair & Maintenance	14,287.56	25,000.00	25,000.00	21,000.00	22,050.00	23,152.00
226-000-930.100	Repair & Maintenance - Vehicles	9,667.44	25,000.00	25,000.00	26,250.00	27,562.00	28,940.00
226-000-940.100	Vehicle Leases - Enterprise	5,795.73	15,828.00	15,828.00	15,828.00	7,728.00	
226-000-943.000	Equip Rental Alloc - General Fund	163,339.80	180,000.00	180,000.00	190,800.00	202,248.00	214,382.00
226-000-958.000	Memberships & Dues		2,200.00	2,200.00	2,385.00	2,527.00	2,679.00
226-000-961.101	General Fund Admin Allocation	108,256.00	108,654.00	108,654.00	115,173.00	122,083.00	129,408.00
226-000-977.000	Capital Outlay	48,639.00	149,000.00	149,000.00	207,450.00	742,915.00	222,900.00
226-000-977.120	Cameras & Security		21,000.00	21,000.00	8,480.00	8,988.00	9,528.00
226-000-977.500	Vehicle Purchase	64,695.97	8,000.00	83,000.00	478,000.00	375,000.00	110,000.00
226-000-991.000	Capital Lease - Principal	45,400.85	46,479.00	45,400.00	45,400.00		
226-000-993.000	Interest Expense	3,242.15	6,742.00	6,742.00	6,742.00	3,500.00	
TOTAL APPROPRIATIONS - SANITATION (226)		3,590,489.28	3,955,253.00	4,067,698.00	4,606,767.00	5,177,993.00	4,585,016.00
NET OF REVENUES/APPROPRIATIONS - FUND 226		85,079.57	(111,039.00)	(262,640.00)	(606,459.00)	(721,478.00)	317,831.00
BEGINNING FUND BALANCE		2,119,615.47	2,204,695.04	2,204,695.04	2,093,656.04	1,487,197.04	765,719.04
ENDING FUND BALANCE		2,204,695.04	2,093,656.04	1,942,055.04	1,487,197.04	765,719.04	1,083,550.04
Fund: 243 Brownfield Redevelopment							
Dept 000 - General							
<u>Revenues</u>							
243-000-402.000	Property taxes	1,480,876.81	1,672,842.00	1,672,842.00	1,711,318.00	1,740,447.00	1,780,478.00
243-000-607.000	Fees for Services	18,912.58	27,420.00	27,420.00	27,420.00	27,420.00	27,420.00
243-000-665.000	Interest income	160,990.67	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
243-000-673.001	Net unrealized gains	23,359.01	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
TOTAL REVENUES - FUND (243)		1,684,139.07	1,730,262.00	1,730,262.00	1,768,738.00	1,797,867.00	1,837,898.00
<u>Expenditures</u>							
Dept 000 - General							
243-000-802.000	Audit/Actuarial Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
243-000-818.000	Contractual Services	11,416.79	20,000.00	20,000.00	4,000.00	4,000.00	4,000.00
243-000-974.500	Reimbursement to Contractors	398,258.43	1,475,586.00	1,475,586.00	1,509,524.00	1,544,243.00	1,579,761.00
TOTAL APPROPRIATIONS - BROWNFIELD (243)		414,675.22	1,500,586.00	1,500,586.00	1,518,524.00	1,553,243.00	1,588,761.00
NET OF REVENUES/APPROPRIATIONS - FUND 243		1,269,463.85	229,676.00	229,676.00	250,214.00	244,624.00	249,137.00
BEGINNING FUND BALANCE		2,978,353.22	4,247,817.07	4,247,817.07	4,477,493.07	4,727,707.07	4,972,331.07
ENDING FUND BALANCE		4,247,817.07	4,477,493.07	4,477,493.07	4,727,707.07	4,972,331.07	5,221,468.07

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
Fund: 248 Downtown Development Authority							
Dept 000 - General							
<u>Revenues</u>							
248-000-402.000	Property taxes	722,838.35	655,555.00	550,000.00	694,937.00	604,315.00	652,710.00
248-000-403.000	Voted Property taxes	88,012.04	86,253.00	94,930.00	101,480.00	109,078.00	117,828.00
248-000-415.000	Property Tax Chargebacks	2,957.41					
248-000-540.000	State grant	2,700.00					
248-000-582.000	Local grants	12,500.00	220,958.00	220,958.00	88,986.00	16,000.00	16,000.00
248-000-665.000	Interest income	46,327.09					
248-000-673.001	Net unrealized gains	6,721.85					
248-000-674.000	Contributions		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
248-000-674.248	Proceeds- DDA Special Events	2,000.00					
248-000-677.000	Miscellaneous income	354.42					
248-000-687.000	Refunds/Rebates	887.88					
TOTAL REVENUES - FUND (248)		885,299.04	982,766.00	885,888.00	905,403.00	749,393.00	806,538.00
<u>Expenditures</u>							
Dept 000 - General							
248-000-706.000	Full Time Personnel	134,710.51	158,519.00	158,519.00	162,013.00	169,234.00	176,779.00
248-000-715.000	Social Security	10,059.29	11,980.00	11,980.00	12,275.00	12,799.00	13,341.00
248-000-716.100	Health Insurance	7,389.62	15,315.00	15,315.00	16,729.00	17,566.00	18,444.00
248-000-716.110	Health Insurance - EE Contribution	(660.00)	(720.00)	(720.00)	(720.00)	(720.00)	(720.00)
248-000-716.999	Health Care Clearing	165.96					
248-000-717.000	Life Insurance - EE	246.40	651.00	651.00	660.00	660.00	660.00
248-000-718.000	Pension- ICMA-RC 401	9,250.18	10,962.00	10,962.00	11,232.00	11,709.00	12,208.00
248-000-719.000	Fringe Benefits	1,181.18			124.00	129.00	134.00
248-000-725.000	Workers Compensation				802.00	837.00	872.00
248-000-730.000	Postage, Mail processing		500.00	500.00	500.00	500.00	
248-000-740.000	Operating Supplies	2,730.79	5,000.00	5,000.00	5,000.00	3,000.00	3,000.00
248-000-802.000	Audit/Actuarial Fees	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
248-000-818.000	Contractual Services	63,203.85	62,895.00	62,895.00	288,990.00	74,870.00	50,750.00
248-000-819.000	Training/Education	13,135.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
248-000-820.000	Software Licensing		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
248-000-853.000	Phone/Communications		800.00	800.00	800.00	800.00	800.00
248-000-853.116	Telecom - Cell Phone EE Reimb.		1,650.00	1,650.00	1,650.00	1,650.00	1,650.00
248-000-885.000	Special programs	32,393.48	44,000.00	41,000.00	75,000.00	70,000.00	64,000.00
248-000-885.500	Special Programs- Public Art	41,400.00	30,000.00	30,000.00	10,000.00	10,000.00	10,000.00
248-000-900.000	Printing & Publishing	5,199.69	23,500.00	23,500.00	23,500.00	23,500.00	55,000.00
248-000-920.000	Utilities	13,148.73	7,000.00	7,000.00	7,000.00	7,000.00	
248-000-930.000	Repair & Maintenance		1,000.00	1,000.00	1,000.00	1,000.00	
248-000-931.000	Facilities Maintenance	77,840.06	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
248-000-931.441	Facilities Maintenance - DPW	134,888.58	205,815.00	205,815.00	216,106.00	218,267.00	221,508.00
248-000-943.000	Equip Rental Alloc - General Fund		600.00	600.00	600.00	600.00	600.00
248-000-958.000	Memberships & Dues	398.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
248-000-959.101	Contrb To General Fund		110,000.00	110,000.00	460,000.00		
248-000-959.585	Contrb to Auto Parking	55,000.00	55,000.00	55,000.00	100,000.00	55,000.00	55,000.00
248-000-960.000	Liability Insurance		1,800.00	1,800.00	1,800.00	1,800.00	
248-000-961.101	General Fund Admin Allocation	47,692.00	30,800.00	30,800.00	30,800.00	30,800.00	30,800.00
248-000-968.000	Depreciation Expense	38,232.41					
248-000-977.000	Capital Outlay	0.20	56,500.00	56,500.00	126,500.00	6,500.00	
TOTAL APPROPRIATIONS		690,106.36	912,067.00	909,067.00	1,630,861.00	796,001.00	793,326.00
NET OF REVENUES/APPROPRIATIONS - FUND 248		195,192.68	70,699.00	(23,179.00)	(725,458.00)	(46,608.00)	13,212.00
BEGINNING FUND BALANCE		911,895.86	1,107,088.54	1,107,088.54	1,177,787.54	452,329.54	405,721.54

CITY OF FERNDALÉ

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
ENDING FUND BALANCE		1,107,088.54	1,177,787.54	1,083,909.54	452,329.54	405,721.54	418,933.54
Fund: 260 Michigan Indigent Defense Comm (MIDC)							
Dept 000 - General							
<u>Revenues</u>							
260-000-545.000	State grant	575,745.21	773,823.00	773,823.00	773,823.00	773,823.00	773,823.00
TOTAL REVENUES - FUND (260)		575,745.21	773,823.00	773,823.00	773,823.00	773,823.00	773,823.00
<u>Expenditures</u>							
260-000-706.301	MIDC Police	90,416.98					
260-000-740.000	Operating Supplies		300.00	300.00	300.00	300.00	300.00
260-000-818.000	Contractual Services	79,494.96	65,000.00	65,000.00	85,000.00	85,000.00	85,000.00
260-000-826.000	Attorney Fees	323,205.40	398,700.00	398,700.00	688,523.00	688,523.00	688,523.00
TOTAL APPROPRIATIONS - FUND (260)		493,117.34	464,000.00	464,000.00	773,823.00	773,823.00	773,823.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		82,627.87	309,823.00	309,823.00	-	-	-
BEGINNING FUND BALANCE		311,706.69	394,334.56	394,334.56	704,157.56	704,157.56	704,157.56
ENDING FUND BALANCE		394,334.56	704,157.56	704,157.56	704,157.56	704,157.56	704,157.56
Fund: 262 Equitable Sharing Program (Federal)							
Dept 000 - General							
<u>Revenues</u>							
265-000-523.000	Federal grant	162,229.83	321,079.00	250,000.00	250,000.00	250,000.00	250,000.00
265-000-665.000	Interest income	2,167.70					
265-000-698.000	Net unrealized gains	314.52					
TOTAL REVENUES - FUND (262)		164,712.05	321,079.00	250,000.00	250,000.00	250,000.00	250,000.00
<u>Expenditures</u>							
262-000-740.000	Operating Supplies	5,222.23	26,175.00	26,175.00	26,175.00	26,175.00	26,175.00
262-000-802.000	Audit/Actuarial Fees		505.00	505.00			
262-000-818.000	Contractual Services		106,225.00	106,225.00	100,125.00	63,125.00	
262-000-819.000	Education, Training		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
262-000-836.000	Youth Assistance Program	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
262-000-958.000	Memberships & Dues	830.14	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
262-000-959.101	Contrib To General Fund		145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
262-000-977.000	Capital Outlay	79,999.83					
TOTAL APPROPRIATIONS - FUND (262)		90,052.20	294,405.00	294,405.00	287,800.00	250,800.00	187,675.00
NET OF REVENUES/APPROPRIATIONS - FUND 262		74,659.85	26,674.00	(44,405.00)	(37,800.00)	(800.00)	62,325.00
BEGINNING FUND BALANCE		4,704.58	79,364.43	79,364.43	106,038.43	68,238.43	67,438.43
FUND BALANCE ADJUSTMENTS		-	-	-	-	-	-
ENDING FUND BALANCE		79,364.43	106,038.43	34,959.43	68,238.43	67,438.43	129,763.43
Fund: 265 Drug Forfeiture							
Dept 000 - General							
<u>Revenues</u>							
265-000-523.000	Federal grant	6,781.81	7,108.00				
265-000-545.000	State grant	36,764.71	-	35,000.00	35,000.00	35,000.00	35,000.00
265-000-582.000	Local Grants		25,888.00				
265-000-665.000	Interest income	25,815.45					
265-000-698.000	Net unrealized gains	3,745.71					
TOTAL REVENUES - FUND (265)		73,107.68	32,996.00	35,000.00	35,000.00	35,000.00	35,000.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
<u>Expenditures</u>							
265-000-740.000	Operating Supplies	-	-	-			
265-000-958.000	Memberships & Dues	495.89	504.00				
265-000-959.101	Contrb to General Fund	145,000.00	145,000.00		145,000.00	145,000.00	35,000.00
265-000-977.000	Capital Outlay	4,588.80	-				
TOTAL APPROPRIATIONS - FUND (265)		150,084.69	145,504.00	-	145,000.00	145,000.00	35,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 265		(76,977.01)	(112,508.00)	35,000.00	(110,000.00)	(110,000.00)	-
BEGINNING FUND BALANCE		474,406.49	397,429.48	397,429.48	284,921.48	174,921.48	64,921.48
FUND BALANCE ADJUSTMENTS		-	-	-	-	-	-
ENDING FUND BALANCE		397,429.48	284,921.48	432,429.48	174,921.48	64,921.48	64,921.48
Fund: 280 Community Development Block Grant							
Dept 000 - General							
<u>Revenues</u>							
280-000-589.000	County Opportunity Funds	163,747.00	90,050.00	90,050.00	85,451.00	85,451.00	85,451.00
280-000-699.101	Transfer In from General Fund	(500.01)	-				
TOTAL REVENUES - FUND (280)		163,246.99	90,050.00	90,050.00	85,451.00	85,451.00	85,451.00
<u>Expenditures</u>							
Dept 000 - General							
280-000-802.000	Audit/Actuarial Fees		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
280-000-885.000	Special programs	18,900.00	98,500.00	98,500.00	85,451.00	85,451.00	85,451.00
280-000-886.000	Home Chore Services	37,161.31	10,000.00	10,000.00			
TOTAL APPROPRIATIONS - FUND (280)		56,061.31	109,500.00	109,500.00	86,451.00	86,451.00	86,451.00
NET OF REVENUES/APPROPRIATIONS - FUND 280		107,185.68	(19,450.00)	(19,450.00)	(1,000.00)	(1,000.00)	(1,000.00)
BEGINNING FUND BALANCE		-	107,185.68	107,185.68	87,735.68	86,735.68	85,735.68
ENDING FUND BALANCE		107,185.68	87,735.68	87,735.68	86,735.68	85,735.68	84,735.68
Fund: 281 American Rescue & Recovery Act (ARPA)							
Dept 000 - General							
<u>Revenues</u>							
281-000-523.000	Federal Grant	-	1,048,251.00	1,048,251.00			
TOTAL REVENUES - FUND (281)		-	1,048,251.00	1,048,251.00	-	-	-
<u>Expenditures</u>							
Dept 000 - General							
281-000-965.101	Contrb To General Fund		150,000.00	150,000.00	-		
281-000-977.000	Capital Outlay	-	898,251.00	898,251.00	-		
TOTAL APPROPRIATIONS - FUND (281)		-	1,048,251.00	1,048,251.00	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 281		-	-	-	-	-	-
BEGINNING FUND BALANCE		58,026.39	58,026.39	58,026.39	58,026.39	58,026.39	58,026.39
ENDING FUND BALANCE		58,026.39	58,026.39	1,106,277.39	58,026.39	58,026.39	58,026.39
Fund: 284 Opioid Settlement Fund							
Dept 000 - General							
<u>Revenues</u>							
284-000-685.000	Opioid Settlement Revenue	70,993.00	17,007.00	17,007.00	17,007.00	17,007.00	17,007.00
TOTAL REVENUES - FUND (284)		70,993.00	17,007.00	17,007.00	17,007.00	17,007.00	17,007.00
<u>Expenditures</u>							
Dept 000 - General							
284-000-818.000	Contractual Services		26,000.00	-	-		

CITY OF FERNDALÉ

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
284-000-977.000	Capital Outlay	-	-	-	-	-	-
TOTAL APPROPRIATIONS - FUND (281)		-	26,000.00	-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 284		70,993.00	(8,993.00)	17,007.00	17,007.00	17,007.00	17,007.00
BEGINNING FUND BALANCE		51,491.03	122,484.03	122,484.03	113,491.03	130,498.03	147,505.03
ENDING FUND BALANCE		122,484.03	113,491.03	139,491.03	130,498.03	147,505.03	164,512.03
Fund: 288 SMART Transportation							
Dept 000 - General							
<u>Revenues</u>							
288-000-502.000	Federal grant		627.00	627.00			
288-000-607.000	Fees for Services	1,744.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
288-000-665.000	Interest income	24,447.16					
288-000-673.001	Net unrealized gains		3,547.17				
288-000-681.000	Municipal Credits	17,965.00	17,965.00	17,965.00	17,965.00	17,965.00	17,965.00
288-000-681.001	Specialized Svc. Grant	16,866.90	18,678.00	18,678.00	18,678.00	18,678.00	18,678.00
288-000-681.002	Community Credits	42,972.28	40,845.00	76,301.00	40,845.00	40,845.00	40,845.00
TOTAL REVENUES - FUND (288)		107,542.51	80,615.00	116,071.00	79,988.00	79,988.00	79,988.00
<u>Expenditures</u>							
288-000-706.000	Full Time Personnel				42,009.00	43,269.00	44,567.00
288-000-707.000	Part-Time Personnel	43,451.62	47,600.00	47,600.00	32,688.00	33,248.00	34,021.00
288-000-715.000	Social Security	3,324.04	3,641.00	3,641.00	5,676.00	5,815.00	5,973.00
288-000-716.100	Health Insurance	(6.91)			7,400.00	7,770.00	8,159.00
288-000-716.110	Health Insurance - EE Contribution				468.00	491.00	516.00
288-000-717.000	Life Insurance - EE				564.00	578.00	628.00
288-000-718.000	Pension- ICMA-RC 401				1,260.00	1,298.00	1,337.00
288-000-725.000	Workers Compensation				100.00	100.00	100.00
288-000-752.000	Motor Fuel / Lubricants	3,575.60	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
288-000-802.000	Audit/Actuarial Fees		1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
288-000-818.000	Contractual Services		500.00	500.00	500.00	500.00	500.00
288-000-956.000	Miscellaneous		200.00	200.00	200.00	200.00	200.00
TOTAL APPROPRIATIONS - FUND (288)		50,344.35	58,951.00	58,951.00	97,875.00	100,279.00	103,011.00
NET OF REVENUES/APPROPRIATIONS - FUND 288		57,198.16	21,664.00	57,120.00	(17,887.00)	(20,291.00)	(23,023.00)
BEGINNING FUND BALANCE		399,487.32	456,685.48	456,685.48	478,349.48	460,462.48	440,171.48
ENDING FUND BALANCE		456,685.48	478,349.48	513,805.48	460,462.48	440,171.48	417,148.48
Fund: 301 Debt Service							
Dept 000 - General							
<u>Revenues</u>							
301-000-402.000	Property taxes	3,280,514.66	2,933,001.00	2,807,016.00	3,132,016.00	3,486,261.00	3,780,886.00
301-000-415.000	Property Tax Chargebacks	2,663.90					
301-000-573.010	State PPT Loss Reimbursement	194,045.31					
301-000-665.000	Interest income	132,275.83					
301-000-673.001	Net unrealized gains	19,192.62					
TOTAL REVENUES - FUND (301)		3,628,692.32	2,933,001.00	2,807,016.00	3,132,016.00	3,486,261.00	3,780,886.00
<u>Expenditures</u>							
301-000-818.000	Contractual Services	2,000.00	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00
301-000-992.000	Debt Svc- Principal	1,670,000.00	2,150,000.00	2,135,000.00	2,275,000.00	2,410,000.00	2,570,000.00
301-000-996.000	Interest Expense	1,085,650.00	1,026,100.00	1,397,350.00	972,450.00	911,750.00	831,050.00
TOTAL APPROPRIATIONS - FUND (301)		2,757,650.00	3,178,100.00	3,533,350.00	3,249,450.00	3,323,750.00	3,403,050.00

CITY OF FERNDALE

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
NET OF REVENUES/APPROPRIATIONS - FUND 301		871,042.32	(245,099.00)	(726,334.00)	(117,434.00)	162,511.00	377,836.00
BEGINNING FUND BALANCE		1,903,010.85	2,774,053.17	2,774,053.17	2,047,719.17	1,930,285.17	2,092,796.17
ENDING FUND BALANCE		2,774,053.17	2,528,954.17	2,047,719.17	1,930,285.17	2,092,796.17	2,470,632.17
Fund: 445 Public Improvement							
Dept 000 - General							
<u>Revenues</u>							
445-000-665.000	Interest income	149,724.18	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
445-000-673.001	Net unrealized gains	21,724.29	-	-	-	-	-
445-000-959.136	District Court contribution	-	-	116,126.00	-	-	-
445-000-699.101	Transfer In from General Fund	-	-	-	-	-	-
TOTAL REVENUES - FUND (445)		171,448.47	10,000.00	126,126.00	10,000.00	10,000.00	10,000.00
<u>Expenditures</u>							
445-000-802.000	Audit/Actuarial Fees	-	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
445-000-965.101	Contrb To General Fund	-	281,492.00	1,403,362.00	700,000.00	-	-
445-000-977.000	Capital Outlay	21,254.64	21,255.00	6,000.00	-	-	-
TOTAL APPROPRIATIONS - FUND (445)		21,254.64	303,757.00	1,410,372.00	701,010.00	1,010.00	1,010.00
NET OF REVENUES/APPROPRIATIONS - FUND 445		150,193.83	(293,757.00)	(1,284,246.00)	(691,010.00)	8,990.00	8,990.00
BEGINNING FUND BALANCE		2,493,675.06	2,643,868.89	2,643,868.89	1,359,622.89	668,612.89	677,602.89
ENDING FUND BALANCE		2,643,868.89	2,350,111.89	1,359,622.89	668,612.89	677,602.89	686,592.89
Fund: 450 Road / Park Bonds							
Dept 000 - General							
<u>Revenues</u>							
450-000-665.000	Interest income	329,707.15	-	-	-	-	-
450-000-673.001	Net unrealized gains	47,839.00	-	-	-	-	-
TOTAL ESTIMATED REVENUES (450)		377,546.15	-	-	-	-	-
<u>Expenditures</u>							
450-000-802.000	Audit/Actuarial Fees	-	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00
450-000-818.000	Contractual Services	1,000.00	-	-	-	-	-
450-000-977.700	Capital Outlay - Streets Project	4,435,667.35	4,000,000.00	4,000,000.00	-	-	-
TOTAL APPROPRIATIONS - FUND (450)		4,436,667.35	4,002,020.00	4,002,020.00	2,020.00	2,020.00	2,020.00
NET OF REVENUES/APPROPRIATIONS - FUND 450		(4,059,121.20)	(4,002,020.00)	(4,002,020.00)	(2,020.00)	(2,020.00)	(2,020.00)
BEGINNING FUND BALANCE		6,850,219.58	2,791,098.38	2,791,098.38	(1,210,921.62)	(1,212,941.62)	(1,214,961.62)
FUND BALANCE ADJUSTMENTS		-	-	-	-	-	-
ENDING FUND BALANCE		2,791,098.38	(1,210,921.62)	(1,210,921.62)	(1,212,941.62)	(1,214,961.62)	(1,216,981.62)
Fund: 514 Auto Parking							
Dept 000 - General							
<u>Revenues</u>							
514-000-652.000	Parking fees	2,104,348.03	2,015,893.00	2,015,893.00	2,015,893.00	2,127,737.00	2,300,000.00
514-000-652.100	Parking Permits	315,153.39	236,900.00	236,900.00	236,900.00	244,007.00	251,327.00
514-000-687.000	Refunds/Rebates	632.88	-	-	-	-	-
514-000-699.136	Transfer in from District Court	200,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
514-000-699.248	Transfer In from DDA	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
TOTAL ESTIMATED REVENUES (514)		2,675,134.30	2,557,793.00	2,557,793.00	2,557,793.00	2,676,744.00	2,856,327.00
<u>Expenditures</u>							
514-000-607.006	Credit card processing fees	150,790.86	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
514-000-716.115	Health Insurance - Retiree	19,520.41	-	-	-	-	-
514-000-719.000	Fringe Benefits	1,754.43	-	-	-	-	-
514-000-740.000	Operating Supplies	5,291.97	-	18,000.00	-	-	-
514-000-741.010	Parking Signage	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
514-000-752.000	Motor Fuel / Lubricants	3,748.56	4,100.00	4,100.00	4,100.00	4,200.00	4,200.00
514-000-802.000	Audit/Actuarial Fees	5,000.00	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00
514-000-818.000	Contractual Services	277,448.11	185,808.00	185,808.00	50,400.00	50,400.00	153,400.00
514-000-818.500	Management Services	470,922.50	490,000.00	490,000.00	505,000.00	508,000.00	515,000.00
514-000-820.000	Software Licensing				101,000.00	103,000.00	105,000.00
514-000-830.000	Parking Leases	1,394.87	7,100.00	7,100.00	7,100.00	7,100.00	7,100.00
514-000-853.000	Phone/Communications	12,264.52	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
514-000-853.115	Telecom - Cellular Service	773.76	350.00	350.00	350.00	350.00	350.00
514-000-853.116	Telecom - Cell Phone EE Reimb.		117.00	117.00	-	-	-
514-000-920.000	Utilities	54,787.73	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00
514-000-930.000	Repair & Maintenance	4,691.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00
514-000-930.100	Repair & Maintenance - Vehicles	3,677.38	2,540.00	2,540.00	2,600.00	2,650.00	2,700.00
514-000-940.100	Vehicle Leases - Enterprise		500.00	500.00			
514-000-943.000	Equip Rental Alloc - General Fund		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
514-000-960.000	Liability Insurance		13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
514-000-961.101	General Fund Admin Allocation	240,476.00	231,000.00	231,000.00	240,000.00	243,000.00	245,000.00
514-000-968.000	Depreciation Expense	1,078,324.00	-	1,078,321.00	-	-	-
514-000-977.000	Capital Outlay		150,000.00	132,000.00	161,100.00		
514-000-977.120	Cameras & Security	4,571.58	40,000.00		40,000.00		
514-000-977.500	Vehicle Purchase		50,000.00	50,000.00			
514-000-992.000	Debt Svc- Principal		390,000.00	390,000.00	400,000.00	420,000.00	445,000.00
514-000-993.000	Interest Expense	743,301.40	717,641.00	717,641.00	702,223.00	684,310.00	664,760.00
514-000-996.585	Discount on Bonds	(36,078.90)					
TOTAL APPROPRIATIONS - FUND (514)		3,042,660.18	2,562,676.00	3,600,997.00	2,507,393.00	2,316,530.00	2,436,030.00
NET OF REVENUES/APPROPRIATIONS - FUND 514		(367,525.88)	(4,883.00)	(1,043,204.00)	50,400.00	360,214.00	420,297.00
BEGINNING FUND BALANCE		1,505,693.60	1,138,167.72	1,138,167.72	1,133,284.72	1,183,684.72	1,543,898.72
FUND BALANCE ADJUSTMENT		-					
ENDING FUND BALANCE		1,138,167.72	1,133,284.72	94,963.72	1,183,684.72	1,543,898.72	1,964,195.72

Fund: 592 Water & Sewer

Dept 000 - General

Revenues

592-000-453.002	Drain Code (Stormwater, debt service)	1,309,904.58	1,450,511.00	1,337,515.00	1,485,593.00	1,520,711.00	1,564,628.00
592-000-540.000	State grant	306,939.31	36,657.00	5,500.00			
592-000-589.000	County Opportunity Funds		2,576.00	2,576.00			
592-000-607.000	Fees for Services	1,186,177.21	1,268,192.00	1,268,192.00	1,268,192.00	1,268,192.00	1,268,192.00
592-000-626.000	Meter & other repairs	1,300.00	2,530.00	1,000.00	1,000.00	1,000.00	
592-000-628.000	Fire Service	11,190.00	10,500.00	10,500.00	10,500.00	10,500.00	
592-000-643.000	Water/sewer sales	7,995,243.10	10,253,987.00	10,253,987.00	11,357,097.00	12,597,469.00	13,977,261.00
592-000-643.003	Water penalties	245,704.21	241,196.00	175,000.00	250,000.00	250,000.00	250,000.00
592-000-643.500	IWC & Pollutant Surcharge	158,205.95	207,000.00	207,000.00	155,962.00	163,760.00	171,948.00
592-000-665.000	Interest income	360,754.36	50,000.00	50,000.00	45,000.00	45,000.00	45,000.00
592-000-673.001	Net unrealized gains	52,145.94					
592-000-677.000	Miscellaneous income	47,890.91	3,000.00	3,000.00	3,000.00	3,000.00	
592-000-687.000	Refunds/Rebates	4,190.35					
TOTAL ESTIMATED REVENUES		11,679,645.92	13,526,149.00	13,314,270.00	14,576,344.00	15,859,632.00	17,277,029.00

Expenditures

592-000-607.006	Credit card processing fees	7,762.59	20,000.00	35,000.00	20,000.00	20,000.00	20,000.00
592-000-706.000	Full Time Personnel	485,847.71	534,971.00	534,971.00	532,448.00	563,835.00	585,996.00
592-000-709.000	Overtime	88,118.57	85,000.00	85,000.00	85,000.00	90,000.00	90,000.00
592-000-711.000	Clothing / Cleaning		4,480.00	4,480.00	4,480.00	4,480.00	4,480.00
592-000-714.100	Sick Pay - Annual	2,075.84	2,076.00	2,076.00	2,076.00	2,178.00	2,266.00
592-000-715.000	Social Security	44,070.90	48,068.00	48,068.00	47,979.00	50,012.00	52,142.00
592-000-716.075	GASB 75 OPEB Expense	(148,727.00)					
592-000-716.100	Health Insurance	118,125.33	181,378.00	181,378.00	170,397.00	178,917.00	187,863.00

CITY OF FERNDALE

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
592-000-716.110	Health Insurance - EE Contribution	(5,748.07)	(6,741.00)	(6,741.00)	(5,601.00)	(5,601.00)	(5,601.00)
592-000-716.115	Health Insurance - Retiree	160,003.31	99,311.00	137,416.00	111,245.00	117,159.00	123,412.00
592-000-716.150	Health Insurance Waiver	3,999.96	4,000.00	4,000.00	5,600.00	5,600.00	5,600.00
592-000-716.999	Health Care Clearing	5,144.71					
592-000-717.000	Life Insurance - EE	828.25	1,079.00	1,079.00	1,091.00	1,124.00	1,158.00
592-000-718.000	Pension- ICMA-RC 401	40,353.41	41,514.00	41,514.00	41,667.00	43,460.00	45,301.00
592-000-718.068	GASB 68 pension expense	(68,675.00)					
592-000-719.000	Fringe Benefits	5,172.72	671.00	671.00	1,198.00	1,208.00	1,219.00
592-000-719.010	Certifications/Incentive Pays		560.00	560.00	560.00	560.00	
592-000-721.000	Longevity	2,399.98	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
592-000-725.000	Workers Compensation		5,100.00	5,100.00	8,785.00	9,867.00	10,255.00
592-000-730.000	Postage, Mail processing	34,100.66	42,000.00	42,000.00	44,100.00	46,305.00	48,620.00
592-000-740.000	Operating Supplies	30,064.69	56,000.00	56,000.00	58,800.00	61,737.00	64,825.00
592-000-752.000	Motor Fuel / Lubricants	9,284.65	15,000.00	15,000.00	15,750.00	16,537.00	17,364.00
592-000-802.000	Audit/Actuarial Fees	10,000.00	5,555.00	5,555.00	5,832.00	6,124.00	6,430.00
592-000-809.000	Sewage Treatment	1,520,288.04	1,722,000.00	1,722,000.00	1,813,954.00	1,910,819.00	2,012,857.00
592-000-809.100	Stormwater Treatment - 40%	1,283,476.80	1,390,000.00	1,390,000.00	1,464,226.00	1,542,415.00	1,624,780.00
592-000-809.200	Stormwater Treatment - 60%	1,925,215.20	1,928,800.00	1,928,800.00	2,031,797.00	2,140,295.00	2,254,587.00
592-000-809.500	IWC & Pollutant Surcharge Costs	109,418.40	107,000.00	107,000.00	107,000.00	107,000.00	107,000.00
592-000-817.015	Legal Services - City and Prosecution		9,000.00	9,000.00	9,540.00	10,112.00	10,850.00
592-000-818.000	Contractual Services	342,786.97	312,228.00	312,228.00	469,661.00	517,380.00	116,000.00
592-000-819.000	Training/Education	12,533.22	11,625.00	11,625.00	12,322.00	13,061.00	13,844.00
592-000-820.000	Software Licensing	5,664.63	5,000.00	5,000.00			
592-000-853.000	Phone/Communications	1,438.20	12,240.00	12,240.00	12,974.00	13,751.00	14,750.00
592-000-853.115	Telecom - Cellular Service	882.26	3,500.00	3,500.00	3,710.00	3,932.00	4,250.00
592-000-900.100	Printing/Publishing-Collateral Mater	6,107.26	10,000.00	10,000.00	1,680.00	1,764.00	1,852.00
592-000-920.000	Utilities	85,376.35	69,000.00	69,000.00	73,140.00	77,528.00	82,180.00
592-000-927.000	Wholesale water	1,191,722.57	1,321,400.00	1,347,080.00	1,347,823.00	1,439,845.00	1,538,322.00
592-000-930.000	Repair & Maintenance	116,792.03	150,000.00	150,000.00	263,500.00	277,374.00	293,642.00
592-000-930.100	Repair & Maintenance - Vehicles	17,735.32	18,280.00	18,280.00	19,194.00	20,153.00	21,161.00
592-000-940.100	Vehicle Leases - Enterprise	11,852.60	20,389.00	11,302.00	11,302.00	11,302.00	
592-000-943.000	Equip Rental Alloc - General Fund	81,523.94	130,000.00	150,000.00	137,800.00	146,068.00	154,832.00
592-000-958.000	Memberships & Dues	6,970.93	13,757.00	13,757.00	14,444.00	15,164.00	17,246.00
592-000-960.000	Liability Insurance				70,000.00	70,000.00	70,000.00
592-000-961.101	General Fund Admin Allocation	646,196.00	649,526.00	649,526.00	909,753.00	935,195.00	962,339.00
592-000-968.000	Depreciation Expense	2,368,533.76					
592-000-969.000	Bad Debt	(4,231.16)			7,500.00	7,500.00	7,500.00
592-000-977.000	Capital Outlay	78,460.70	5,040,853.00	5,136,175.00	2,419,314.00	4,955,725.00	6,133,693.00
592-000-977.105	Work Stations & Servers				5,300.00		
592-000-977.500	Vehicle Purchase		213,868.00	241,224.00	415,758.00	406,834.00	321,931.00
592-000-992.000	Debt Svc- Principal		1,294,854.00	840,000.00	1,309,320.00	1,320,251.00	1,162,629.00
592-000-993.000	Interest Expense	648,864.38	535,441.00	535,441.06	656,754.00	620,037.00	582,363.00
592-000-993.100	Interest Expense - GWKDD	22,369.48	3,377.00	3,377.00	5,345.00	3,905.00	2,574.00
592-000-996.585	Bond premium amortization	(37,015.94)					
TOTAL APPROPRIATIONS - FUND (592)		11,267,165.15	16,114,360.00	15,871,882.06	14,746,718.00	17,783,112.00	18,774,712.00
NET OF REVENUES/APPROPRIATIONS - FUND 592		412,480.77	(2,588,211.00)	(2,557,612.06)	(170,374.00)	(1,923,480.00)	(1,497,683.00)
Fund: 592 Water & Sewer							
Dept 441 - Public Service Department							
<u>Revenues</u>							
592-441-818.000	Bond Proceeds	-	-	-	-	2,730,000.00	2,866,500.00
TOTAL ESTIMATED REVENUES		-	-	-	-	2,730,000.00	2,866,500.00
<u>Expenditures</u>							
592-441-721.000	Longevity	-	-	-	-	-	-
592-441-818.000	Contractual Services	202,188.14	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES		202,188.14	-	-	-	-	-

CITY OF FERNDAL

Triennial Budget FY2026 - FY2028

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 PROJECTED ACTIVITY	2024-25 AMENDED BUDGET	2025-26 DEPARTMENT REQUESTED BUDGET	2026-27 DEPARTMENT FORECAST	2027-28 DEPARTMENT FORECAST
NET OF REVENUES/APPROPRIATIONS - FUND 592		210,292.63	(2,588,211.00)	(2,557,612.06)	(170,374.00)	806,520.00	1,368,817.00
BEGINNING FUND BALANCE		26,157,402.18	26,367,692.81	26,367,692.81	23,779,481.81	23,609,107.81	24,415,627.81
FUND BALANCE ADJUSTMENTS		-					
ENDING FUND BALANCE		26,367,694.81	23,779,481.81	23,810,080.75	23,609,107.81	24,415,627.81	25,784,444.81
ESTIMATED REVENUES - ALL FUNDS		28,991,484.47	30,668,615.00	30,277,224.00	31,839,361.00	36,773,067.00	38,436,717.00
APPROPRIATIONS - ALL FUNDS		29,609,145.03	38,314,549.00	40,619,397.06	34,874,927.38	36,143,692.88	36,102,163.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(617,660.56)	(7,645,934.00)	(10,342,173.06)	(3,035,566.38)	629,374.12	2,334,554.00
BEGINNING FUND BALANCE - ALL FUNDS		53,026,425.30	52,176,572.86	52,176,572.86	42,966,739.86	39,872,098.48	40,402,993.60
FUND BALANCE ADJUSTMENTS - ALL FUNDS		498,709.00					
ENDING FUND BALANCE - ALL FUNDS		52,907,473.74	44,530,638.86	41,834,399.80	39,931,173.48	40,501,472.60	42,737,547.60