



Westland

Adopted Municipal Budget
July 1, 2025 - June 30, 2026
Kevin Coleman, Mayor

CITY OF WESTLAND

2025-2026 MUNICIPAL BUDGET

Kevin Coleman, Mayor

CITY ADMINISTRATION

Chief of Staff	James Godbout
Assessor	Jennifer Stamper
Assistant Chief Finance Officer / Budget Director	Daniel Block
C&M Superintendent / Neighborhood Services Director	Hassan Saab
Chief Business Development Officer	Alex Garza
Chief Community Officer	Joanne Campbell
Chief Diversity Officer	C.Paschal Eze
Chief Finance Officer / Treasurer	Steven Smith
Chief Human Resources Officer	Stephani Field
Chief Innovation Officer	Craig Brown
City Attorney	James Fausone
Communications Director	Community Media
Controller / Purchasing Director	Devin Adams
Facilities Director	Ali Awadi, Ph.D.
Fire Chief	Darrell Stamper
Municipal Services Bureau Director	Joe Burton
Parks and Recreation Director	Kyle Mulligan
Planning and Building Director	Mohamed Ayoub
Police Chief	Kyle Dawley
Public Services Director	Ramzi El-Gharib
Senior Resources Director	Beth Welkenbach
Water and Sewer Superintendent	Doug Morton
Youth Assistance Director	Paul Motz



CITY OF WESTLAND
2025-2026 MUNICIPAL BUDGET
Kevin Coleman, Mayor



CITY COUNCIL
Mike McDermott, President
Melissa Sampey, President Pro Tem
Emily Bauman
James Hart
DeLano Hornbuckle
Andrea Rutkowski
Douglas Wishart, Jr.

CLERK
Richard LeBlanc



CITY OF WESTLAND

2025-2026 MUNICIPAL BUDGET

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2025-2026 MUNICIPAL BUDGET

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City of Westland
Fiscal Year 2025-2026 Annual Budget
Five Year Plan - Fiscal Years Ending 2026 through 2031

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Estimated 2028-2029	Estimated 2029-2030	Estimated 2030-2031
ESTIMATION OF PROPERTY TAX REVENUE										
Proposal A Limits:										
Assessment Cap Inflation Rate	1.4%	3.3%	5.0%	5.0%	3.1%	3.0%	3.0%	3.0%	3.0%	3.0%
Percent Increase in Real Property SEV	6.7%	6.0%	9.6%	11.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Percent Increase in Real Property TV	3.30%	6.15%	7.28%	7.02%	5.17%	4.50%	4.50%	4.50%	4.50%	4.50%
PROPERTY TAX TV ESTIMATION										
Prior Year Taxable Value	1,827,447,777	1,887,729,609	2,003,797,365	2,149,769,674	2,300,664,949	2,419,714,054	2,528,601,186	2,642,388,240	2,761,295,711	2,885,554,018
Current Year Additions or Reductions	60,281,832	116,067,756	145,972,309	150,895,275	119,049,105	108,887,132	113,787,053	118,907,471	124,258,307	129,849,931
Current Year TV	1,887,729,609	2,003,797,365	2,149,769,674	2,300,664,949	2,419,714,054	2,528,601,186	2,642,388,240	2,761,295,711	2,885,554,018	3,015,403,948
TIFA capture	120,117,950	123,477,571	126,570,119	136,925,731	145,919,009	154,144,625	162,740,394	171,722,972	181,109,767	190,918,967
DDA capture	54,749,360	59,430,723	65,306,511	71,897,921	78,212,449	83,987,971	90,023,393	96,330,408	102,921,239	109,808,657
Brownfield capture	10,045,510	9,371,285	5,611,910	5,933,018	6,301,251	6,638,051	6,990,007	7,357,802	7,742,147	8,143,788
LDFA capture	3,671,433	3,950,758	4,068,109	4,470,895	4,841,765	5,180,977	5,535,454	5,905,883	6,292,980	6,697,498
Total TIFA, LDFA, DDA and Brownfield capture	188,584,253	196,230,337	201,556,649	219,227,565	235,274,473	249,951,625	265,289,248	281,317,065	298,066,133	315,568,909
Taxable Value	1,699,145,356	1,807,567,028	1,948,213,025	2,081,437,384	2,184,439,581	2,278,649,562	2,377,098,992	2,479,978,646	2,587,487,885	2,699,835,039
Headlee Rollback Factor	0.9888	0.9857	1.0000	0.9931	0.9872	0.9910	0.9910	0.9910	0.9910	0.9910
Millage Rate:										
Operating - General Fund	6.3135	6.2232	6.2232	6.1802	6.1010	6.0458	5.9911	5.9369	5.8832	5.8300
Police & Fire Retirement	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000
Act 359	0.0262	0.0249	0.0232	0.0215	0.0205	0.0197	0.0189	0.0181	0.0173	0.0164
Sanitation Operating	2.3667	2.3328	2.3328	2.3167	2.2870	2.2663	2.2458	2.2254	2.2052	2.1852
Sanitation - Voted (Max Allowed 1.0000)	1.0000	1.0000	1.0000	1.0000	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
Library Operations	1.8867	1.7474	1.7474	1.7353	1.7130	1.6975	1.6821	1.6668	1.6517	1.6367
Total Millage Rate	19.5931	19.3283	19.3266	19.2537	18.8715	18.7793	18.6879	18.5972	18.5074	18.4183
Amount of Property Tax Levy:										
Operating - General Fund	\$10,727,554	\$11,248,851	\$12,124,119	\$12,863,699	\$13,327,266	\$13,776,260	\$14,241,438	\$14,723,385	\$15,222,709	\$15,740,038
Police & Fire Retirement	\$13,593,163	\$14,460,536	\$15,585,704	\$16,651,499	\$17,475,517	\$18,229,196	\$19,016,792	\$19,839,829	\$20,699,903	\$21,598,680
Act 359	\$44,518	\$45,008	\$45,199	\$44,751	\$44,781	\$44,889	\$44,927	\$44,888	\$44,764	\$44,277
Sanitation	\$5,720,513	\$6,024,259	\$6,493,004	\$6,903,503	\$6,634,143	\$6,873,091	\$7,121,313	\$7,378,928	\$7,646,544	\$7,924,556
Subtotal - General Fund	\$30,085,747	\$31,778,655	\$34,248,026	\$36,463,453	\$37,481,707	\$38,923,436	\$40,424,470	\$41,987,030	\$43,613,920	\$45,307,552
Library Operations	\$3,205,778	\$3,158,543	\$3,404,307	\$3,611,918	\$3,741,945	\$3,868,008	\$3,998,518	\$4,133,628	\$4,273,754	\$4,418,820
TOTAL PROPERTY TAXES LEVIED	\$33,291,525	\$34,937,198	\$37,652,334	\$40,075,371	\$41,223,652	\$42,791,444	\$44,422,988	\$46,120,659	\$47,887,673	\$49,726,372



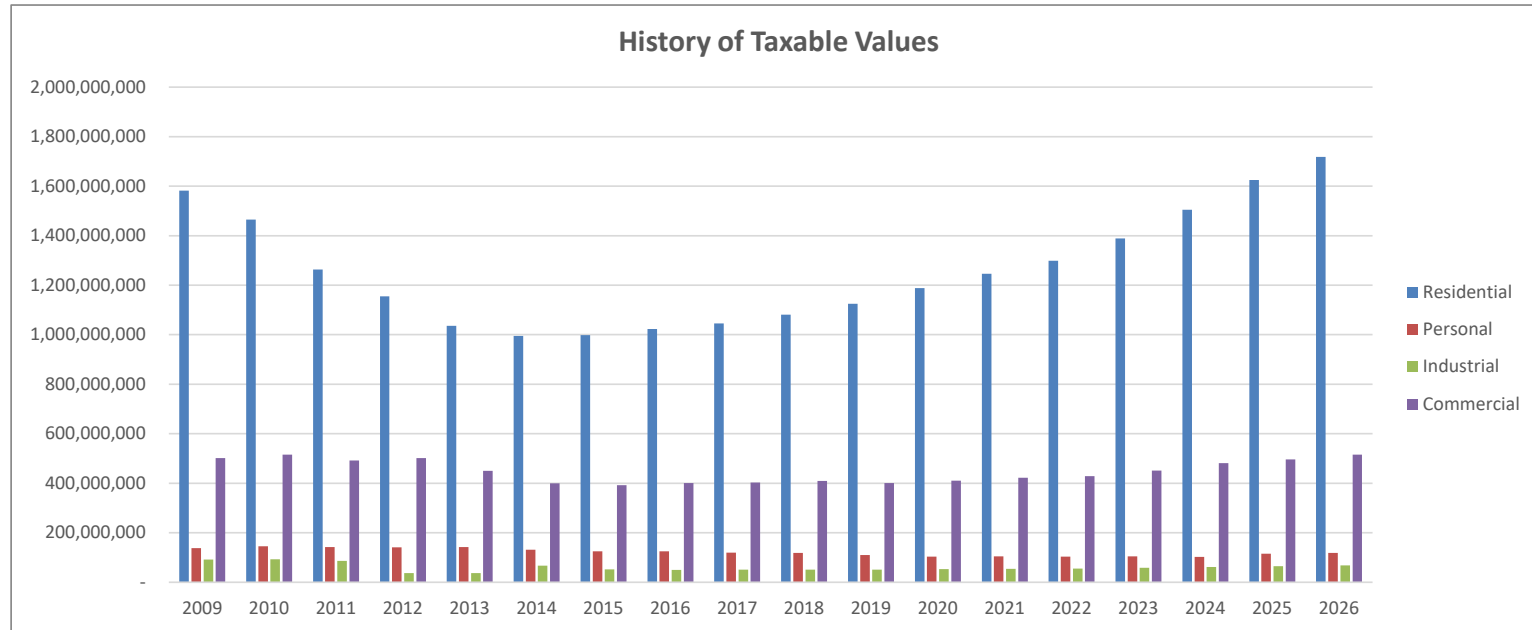
City of Westland
Fiscal Year 2025-2026 Annual Budget
Five Year Plan - Fiscal Years Ending 2026 through 2031

	Actual 2017-2018	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Estimated 2026-2027	Estimated 2027-2028	Estimated 2028-2029	Estimated 2029-2030	Estimated 2030-2031
TIFA, LDFA AND DDA TAXABLE VALUES										
Growth Rates:										
Market Value Adjustment	3.30%	6.15%	7.28%	7.02%	5.17%	4.50%	4.50%	4.50%	4.50%	4.50%
Taxable Value										
TIFA District #1:										
Total District	156,990,410	160,350,031	163,442,579	173,798,191	182,791,469	191,017,085	199,612,854	208,595,432	217,982,227	227,791,427
Base Year - 1985	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460	36,872,460
Capture	120,117,950	123,477,571	126,570,119	136,925,731	145,919,009	154,144,625	162,740,394	171,722,972	181,109,767	190,918,967
Downtown Development Authority:										
Total District	104,881,861	109,563,224	115,439,012	122,030,422	128,344,950	134,120,472	140,155,894	146,462,909	153,053,740	159,941,158
Base Year - 1995	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501	50,132,501
Capture	54,749,360	59,430,723	65,306,511	71,897,921	78,212,449	83,987,971	90,023,393	96,330,408	102,921,239	109,808,657
LDFA District:										
Total District	6,367,723	6,647,048	6,764,399	7,167,185	7,538,055	7,877,267	8,231,744	8,602,173	8,989,270	9,393,788
Base Year - 1991	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290	2,696,290
Capture	3,671,433	3,950,758	4,068,109	4,470,895	4,841,765	5,180,977	5,535,454	5,905,883	6,292,980	6,697,498
Brownfield District's										
Total District	11,065,240	10,994,478	6,795,113	7,116,221	7,484,454	7,821,254	8,173,210	8,541,005	8,925,350	9,326,991
Base Year - 2012 (MJR); 2011 (Tim Hortons); 2016 (Westland Senior Leasing); 2021 (Eloise)	1,019,730	1,623,193	1,183,203	1,183,203	1,183,203	1,183,203	1,183,203	1,183,203	1,183,203	1,183,203
Capture	10,045,510	9,371,285	5,611,910	5,933,018	6,301,251	6,638,051	6,990,007	7,357,802	7,742,147	8,143,788
Total Taxable Values	\$188,584,253	\$196,230,337	\$201,556,649	\$219,227,565	\$235,274,473	\$249,951,625	\$265,289,248	\$281,317,065	\$298,066,133	\$315,568,909



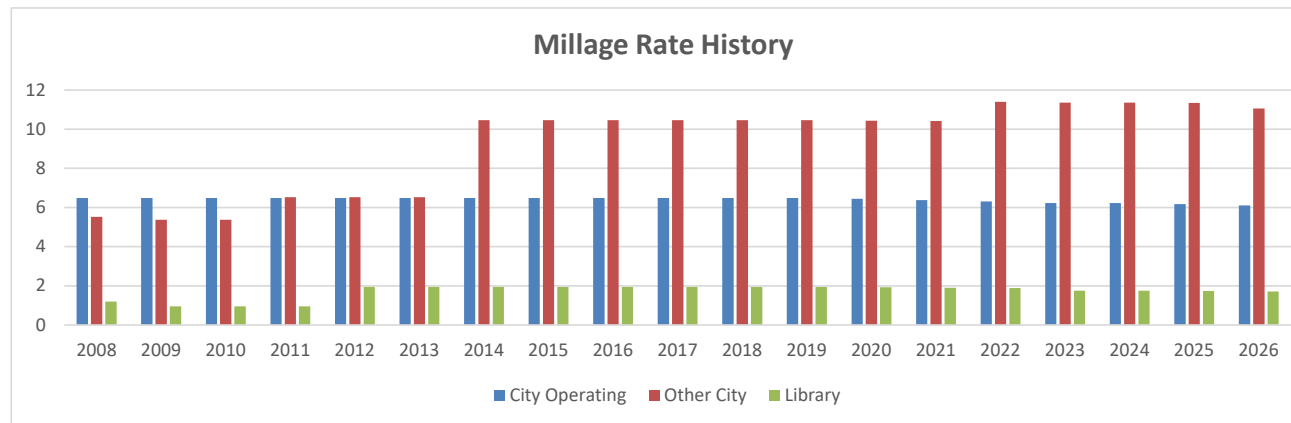
City of Westland
Fiscal Year 2025-2026 Annual Budget
History of Taxable Values

Fiscal Year	Tax Year	Residential	Personal	Industrial	Commercial	Taxable Values
2009	2008	1,581,506,357	138,128,063	92,025,446	501,441,804	2,313,101,670
2010	2009	1,464,934,695	145,564,449	92,585,962	515,850,232	2,218,935,338
2011	2010	1,262,861,648	141,786,583	86,433,475	492,146,165	1,983,227,871
2012	2011	1,154,509,593	140,729,071	37,597,991	501,593,889	1,834,430,544
2013	2012	1,035,888,270	142,629,316	36,983,379	449,848,779	1,665,349,744
2014	2013	994,774,832	131,893,574	67,414,249	399,492,005	1,593,574,660
2015	2014	998,316,325	124,530,895	52,372,985	392,580,644	1,567,800,849
2016	2015	1,023,403,711	124,745,860	49,914,894	400,973,387	1,601,037,852
2017	2016	1,045,581,735	120,047,251	50,530,551	403,149,237	1,619,308,774
2018	2017	1,081,450,999	118,374,980	51,218,017	409,274,354	1,660,318,350
2019	2018	1,125,368,279	109,889,839	50,955,307	400,457,062	1,686,670,487
2020	2019	1,188,396,273	104,054,250	53,067,217	410,679,508	1,756,197,248
2021	2020	1,246,349,037	104,846,800	54,496,721	421,755,219	1,827,447,777
2022	2021	1,298,958,815	103,815,500	55,836,851	429,118,443	1,887,729,609
2023	2022	1,389,244,384	104,338,290	58,862,369	451,352,322	2,003,797,365
2024	2023	1,504,734,044	102,615,990	61,656,424	480,763,216	2,149,769,674
2025	2024	1,624,858,003	114,984,490	64,590,596	496,231,860	2,300,664,949
2026	2025	1,717,773,392	118,518,090	67,887,723	515,534,849	2,419,714,054



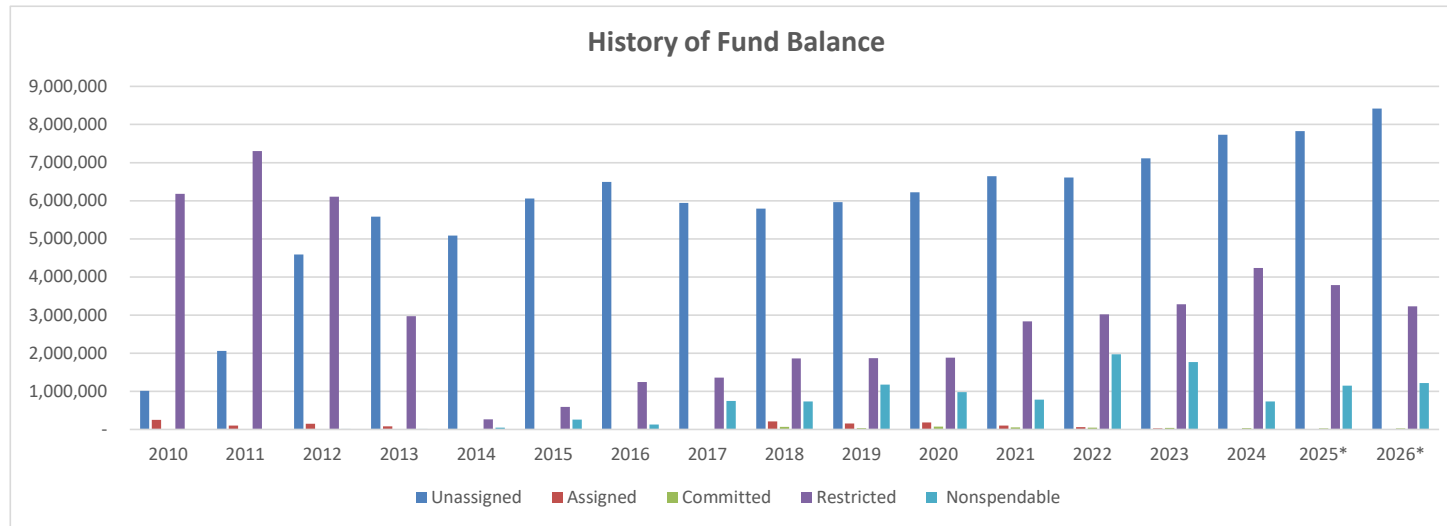
City of Westland
Fiscal Year 2025-2026 Annual Budget
Millage Rate History
Actual from Fiscal Years 2008 through 2025 and Adopted Budget 2026

Fiscal Year	City			Total
	Operating Millages	Other City Millages	Library Millage	
2008	6.4834	5.5215	1.2031	13.2080
2009	6.4834	5.3716	0.9477	12.8027
2010	6.4834	5.3725	0.9477	12.8036
2011	6.4834	6.5263	0.9477	13.9574
2012	6.4834	6.5271	1.9377	14.9482
2013	6.4834	6.5302	1.9377	14.9513
2014	6.4834	10.4612	1.9377	18.8823
2015	6.4834	10.4612	1.9377	18.8823
2016	6.4834	10.4612	1.9377	18.8823
2017	6.4834	10.4612	1.9377	18.8823
2018	6.4834	10.4635	1.9377	18.8846
2019	6.4827	10.4596	1.9375	18.8798
2020	6.4438	10.4416	1.9258	18.8112
2021	6.3851	10.4208	1.9082	18.7141
2022	6.3135	11.3929	1.8867	19.5931
2023	6.2232	11.3577	1.7474	19.3283
2024	6.2232	11.3560	1.7474	19.3266
2025	6.1802	11.3382	1.7353	19.2537
2026	6.1010	11.0575	1.7130	18.8715



City of Westland
Fiscal Year 2025-2026 Annual Budget
History of Fund Balance - General Fund

Year End	Unassigned	Assigned	Committed	Restricted	Nonspendable	Total Fund Balance
2010	1,013,494	250,000	-	6,182,000	-	7,445,494
2011	2,060,745	100,000	-	7,299,858	-	9,460,603
2012	4,590,911	150,000	-	6,109,112	10,588	10,860,611
2013	5,579,920	80,000	-	2,968,820	10,588	8,639,328
2014	5,084,299	-	-	262,820	46,588	5,393,707
2015	6,061,798	-	-	594,370	254,930	6,911,098
2016	6,496,827	-	-	1,243,000	130,321	7,870,148
2017	5,940,194	-	-	1,360,000	750,021	8,050,215
2018	5,791,043	213,711	69,322	1,863,909	735,069	8,673,054
2019	5,966,148	157,377	34,489	1,867,512	1,174,317	9,199,843
2020	6,219,909	180,309	77,892	1,882,000	976,992	9,337,102
2021	6,643,463	101,056	53,056	2,836,000	782,464	10,416,039
2022	6,607,180	57,612	47,196	3,018,000	1,970,295	11,700,283
2023	7,109,261	25,770	42,945	3,285,000	1,765,961	12,228,937
2024	7,731,118	-	31,542	4,237,995	736,004	12,736,659
2025*	7,825,211	-	28,388	3,788,402	1,150,983	12,792,984
2026*	8,420,181	-	25,549	3,226,877	1,217,649	12,890,256



*Estimated Year-end



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Legislative										
Council President	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council president Pro Tem	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council Members	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Department of 18th District Court										
Judges	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Judicial Secretary	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Court Officers	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Chief Probation Officer	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Probation Officer	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Court Administor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Compliance Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Service Specialist 1 (union)	8.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Court Service Specialist 2 (union)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Court Senior Service Specialist (union)	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Department of Executive										
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief of Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Department of City Clerk										
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Election Supervisor (S2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary (C3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary (C2)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary (C1)	3.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Innovation & Technology										
Chief Innovation Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director (S4)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology Specialist (S2)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Secretary (C1)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Department of City Hall & Grounds										
Facilities Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator (M1)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Department of Personnel										
Chief Human Resources Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Diversity Equity Inclusion Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director II (S5)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director (S4)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Supervisor (S1)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Specialist (C3)	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diversity Secretary (C1)	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Personnel and Building Secretary (C1) <i>shared with Building Department</i>	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Planning and Diversity Secretary (C1) <i>shared with Planning Department</i>	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Total	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Department of Finance										
Chief Finance Officer / Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief Finance Officer / Budget Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Controller / Purchasing Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director (S4)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor (S3)	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account Supervisor (S3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Account Supervisor (S2)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Cashier (C2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cashier (C1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Finance Secretary (C2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Biller (C2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist - Bookkeeper (C3)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist - Taxes (C3)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist - Accounts Payable (C3)	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Police										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	7.00	7.00	7.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sergeant	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
Patrol Officers	49.00	49.00	49.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00
Police Department Admin Supervisor (S3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Confidential Secretary (S1)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Records Clerk (C1)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Detective Bureau Secretary (C1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Supervisor (S3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Officer (S2) - <i>Moved from Neighborhood Services</i>	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	87.00	87.00	89.00	89.00	89.00	89.00	89.00	89.00	89.00	89.00
Department of Fire										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Battalion Chief	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Captain	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Driver-Engineer/Sergeant	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Firefighter	42.00	42.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Confidential Secretary (S3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Confidential Secretary (S1)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Secretary (C1)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Secretary (C2)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	78.00	78.00	93.00	93.00	93.00	93.00	93.00	93.00	93.00	93.00
Department of Motorpool										
Senior Mechanic (M5)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic 2 (M4)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Department of Highway Maintenance (Major & Local Roads & Sanitation)										
C&M Superintendent / Neighborhood Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Supervisor (S4)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman (S4)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman (S2)	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crew Leader (M3)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Engineering Specialist (M1)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Equipment Operator (M2)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total	11.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Neighborhood Services										
Animal Control Officer (S2) - <i>Moved to Police Dept</i>	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Department of Senior Resources										
Senior Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director (S4)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Resources Crew Chief (S2)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator (M1)	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Department of Parks and Recreation										
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Recreation Director	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman (S4)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman (S2)	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Rec Secretary (C3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Rec Secretary (C1)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Department of Housing										
Housing Supervisor II	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing Supervisor (S3)	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Housing Supervisor I	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sr. Housing Specialist (C3)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Housing Specialist (C2a)	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing Specialist (C1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Department of Economic Development										
Chief Business Development Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Retention Coordinator (S2)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Secretary (C1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Department of Building										
Building Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building Official	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Support Clerk (C1)	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Personnel and Building Secretary (C1) <i>shared with Personnel Department</i>	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Total	3.00	3.00	3.00	3.50	4.00	4.00	4.00	4.00	4.00	4.00



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Planning										
Planning Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning and Building Director	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Secretary (C1)	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning and Diversity Secretary (C1) <i>shared with Personnel Department</i>	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Department of Community Development										
Chief Community Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director (S4)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor (S1)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CD Senior Secretary (C2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
General Fund Subtotal	264.00	269.00	287.00	291.00	292.00	292.00	292.00	292.00	292.00	292.00
Department of Water and Sewer										
Public Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water & Sewer Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Foreman (S5)	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Foreman (S4)	0.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Foreman (S2)	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Crew Leader (M4)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Action Investigation and Mitigation Team Crew Leader (M4)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crew Leader (M3)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Equipment Operator (M2)	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Action Investigation and Mitigation Team Senior Equipment Operator (M2)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator (M1)	21.00	25.00	19.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Action Investigation and Mitigation Team Equipment Operator (M1)	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mechanic 2 (M5)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic 1 (M2)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Support Clerk (C1)	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior DPS Secretary (C3)	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior DPS Secretary (C2)	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	41.00	46.00	45.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00



City of Westland
Fiscal Year 2025-2026 Annual Budget
Full Time Equivelant Personnel

	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Department of Library										
Library Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Marketing and Communications Director	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Department Heads	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Head of Technology Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Systems Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Librarian II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Librarian I	9.40	9.40	9.40	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Library Assistant II - Technical Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Library Assistant II - Circulation	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Assistant I - Circulation	5.73	5.73	5.73	5.73	5.73	5.73	5.73	5.73	5.73	5.73
Library Associate II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Associate I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Assistant II	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Assistant I	2.60	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technology Aide	1.50	1.50	1.50	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Library Aides II	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Library Aides I	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Cataloger/MelCAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cataloger	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	40.13	40.53	39.53	39.98	39.98	39.98	39.98	39.98	39.98	39.98
Grand Total All Employees	345.13	355.53	371.53	372.98	373.98	373.98	373.98	373.98	373.98	373.98
% change in FTE's	3.84%	3.01%	4.50%	0.39%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
101 - General Fund Summary												
Revenues												
Taxes	\$ 32,379,426	\$ 34,365,615	\$ 36,623,307	\$ 38,845,076	\$ 37,045,323	\$ 38,772,707	\$ 40,216,610	\$ 41,754,180	\$ 43,426,680	\$ 45,117,135	\$ 46,822,455	\$ 48,596,892
Business Licenses	871,022	789,635	854,192	1,064,284	720,342	1,109,178	1,119,870	1,141,467	1,163,497	1,185,967	1,208,886	1,232,264
Non Business Licenses	756,019	771,862	781,454	832,401	572,670	889,501	897,386	915,334	933,641	952,313	971,360	990,787
State Shared Revenue	10,590,316	10,807,678	11,110,553	11,180,204	5,614,655	11,208,521	11,540,182	11,902,259	12,276,164	12,662,302	13,061,092	13,472,970
Charges For Services	1,231,506	1,228,947	1,115,019	1,299,281	824,682	1,164,588	1,133,181	1,148,728	1,164,514	1,180,544	1,196,822	1,213,352
Public Safety	7,864,673	6,659,163	8,591,414	7,766,175	4,016,738	8,560,850	9,343,984	10,217,510	10,373,022	10,531,157	10,691,961	10,855,483
Recreation	837,934	981,105	1,127,014	1,033,374	703,803	1,088,159	1,097,397	1,119,345	1,141,732	1,164,567	1,187,858	1,211,615
Grant Revenue	3,435,996	3,853,595	25,838,003	7,857,739	13,725,937	15,385,416	3,920,034	3,880,279	2,975,965	1,929,618	2,064,150	1,935,153
Contributions By Other	10,351,208	10,842,793	11,109,597	11,647,553	9,170,887	11,448,356	12,079,005	12,514,193	13,121,994	13,659,544	14,271,887	15,008,336
Miscellaneous Revenue	2,363,932	3,557,974	3,766,094	3,954,444	2,813,756	4,300,247	5,147,293	4,503,458	4,619,825	5,094,748	4,818,468	4,429,377
Total Revenues	70,682,030	73,858,367	100,916,646	85,480,529	75,208,794	93,927,523	86,494,943	89,096,752	91,197,034	93,477,894	96,294,938	98,946,229



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures												
100.000 - General Government	8,324,023	9,040,025	28,557,397	10,234,945	8,239,588	10,629,211	9,151,830	9,342,192	9,558,610	9,629,119	9,855,249	10,090,482
101.000 - Legislative	142,829	141,866	143,360	163,159	101,949	158,095	164,762	172,950	178,114	183,432	188,909	194,551
136.000 - District Court	3,198,745	3,326,141	3,453,542	3,535,253	2,362,222	3,566,851	3,655,327	3,740,295	3,808,047	3,878,310	3,951,083	4,026,374
171.000 - Executive	596,967	686,091	697,656	672,063	450,988	672,787	697,663	725,307	743,431	774,089	794,372	815,565
210.000 - Finance	1,249,883	1,333,694	1,436,384	1,504,059	1,025,708	1,512,242	1,523,620	1,567,912	1,604,427	1,642,721	1,682,789	1,724,628
215.000 - Clerk	855,011	1,031,057	1,432,571	1,183,216	915,931	1,213,874	1,170,806	1,201,630	1,226,971	1,253,390	1,280,886	1,309,463
228.000 - Department Of Innovation & Technology	956,347	945,247	963,389	1,106,999	859,469	1,149,228	1,252,143	1,285,112	1,315,623	1,346,975	1,379,187	1,412,280
257.000 - Assessment	536,235	564,916	583,444	605,137	452,993	605,137	556,790	584,461	613,515	637,927	663,314	689,716
265.000 - City Hall & Grounds	667,581	1,229,863	656,041	775,521	500,646	774,024	752,380	769,974	783,747	797,855	812,307	827,114
266.000 - Law Department	881,201	957,446	957,390	978,500	586,538	978,500	998,070	1,018,031	1,038,392	1,059,160	1,080,343	1,101,950
270.000 - Personnel Department	434,207	623,291	686,814	759,545	515,841	755,498	779,119	801,940	822,308	843,435	865,333	888,014
301.000 - Police Department	20,042,741	21,232,425	23,263,761	24,278,146	19,049,418	24,546,118	25,730,573	26,744,222	27,348,544	28,254,091	29,194,198	30,179,494
302.000 - Authorities/P & F	21,600	25,000	26,565	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
336.000 - Fire Department	16,425,294	17,481,534	18,274,736	21,657,450	16,933,087	21,734,550	21,849,406	22,554,197	22,955,799	23,668,680	24,427,473	25,197,217
440.000 - Neighborhood Services	473,502	477,103	344,185	351,709	143,411	244,099	502,042	569,656	608,592	614,678	620,824	627,033
500.000 - Motor Pool	929,668	883,685	803,929	970,355	455,317	822,064	774,995	784,752	794,671	804,758	815,015	825,447
521.000 - Sanitation	6,003,642	5,498,748	5,674,217	7,101,679	4,628,292	6,871,533	6,881,271	7,123,375	7,374,647	7,635,585	7,906,318	8,187,479
700.000 - Housing Department	429,909	440,890	458,856	448,645	297,980	452,465	490,178	502,656	515,608	529,041	542,965	557,390
721.000 - Building Department	1,135,280	1,164,741	1,417,545	1,312,636	750,953	1,341,478	1,380,711	1,412,475	1,445,035	1,478,413	1,512,632	1,547,715
724.000 - Planning Department	214,992	229,705	254,294	271,314	179,926	271,097	316,968	330,264	340,075	350,197	360,640	371,415
728.000 - Economic Development	222,821	277,209	386,543	445,184	255,813	390,504	395,211	409,595	421,957	434,717	447,889	461,486
736.000 - Communications Department	502,086	520,731	576,875	609,959	422,485	606,382	606,382	618,259	630,372	642,724	655,321	668,168
748.000 - Community Development	625,599	651,117	769,474	903,800	658,415	945,246	854,730	873,704	889,809	906,706	924,389	942,851
751.000 - Parks & Recreation	716,843	724,899	952,986	1,066,695	539,951	973,359	1,152,660	1,042,494	1,193,940	1,082,443	1,235,125	1,124,881
752.000 - Golf Course	355,087	393,348	397,663	419,955	265,284	418,930	424,331	429,404	434,544	439,753	445,031	450,380
753.000 - Ice Arena	340,164	350,124	380,162	418,690	323,034	427,067	433,282	437,615	441,991	446,411	450,875	455,383
803.000 - Historical Commission	22,646	23,159	18,916	24,392	16,866	23,805	24,921	25,170	25,422	25,676	25,933	26,192
810.000 - Youth Assistance Program	650,837	943,752	883,038	812,509	511,048	824,740	855,811	869,109	882,859	897,080	911,788	927,003
811.000 - Senior Resources	442,639	467,247	557,781	634,239	451,499	659,058	676,186	690,164	702,703	695,401	711,375	727,821
851.000 - Insurance & Bonds	1,943,471	1,601,210	1,835,960	2,090,000	1,703,409	2,000,000	2,060,000	2,080,600	2,101,406	2,122,420	2,143,644	2,165,081
999.000 - Operating Transfers Out	62,341	63,450	3,563,450	63,450	8,278,260	8,278,260	260,500	265,221	270,071	275,054	280,175	285,438
Total Expenditures	69,404,191	73,329,713	100,408,924	85,424,204	71,901,322	93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Addition to (Use of) Fund Balance	\$ 1,277,839	\$ 528,654	\$ 507,722	\$ 56,325		\$ 56,325	\$ 97,273	\$ 99,013	\$ 100,806	\$ 102,652	\$ 104,554	\$ 113,219



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Change in Fund Balance												
Revenues	\$ 70,682,030	\$ 73,858,367	\$ 100,916,646	\$ 85,480,529		\$ 93,927,523	\$ 86,494,943	\$ 89,096,752	\$ 91,197,034	\$ 93,477,894	\$ 96,294,938	\$ 98,946,229
Expenditures	69,404,191	73,329,713	100,408,924	85,424,204		93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Addition to (Use of) Fund Balance	<u>\$ 1,277,839</u>	<u>\$ 528,654</u>	<u>\$ 507,722</u>	<u>\$ 56,325</u>		<u>\$ 56,325</u>	<u>\$ 97,273</u>	<u>\$ 99,013</u>	<u>\$ 100,806</u>	<u>\$ 102,652</u>	<u>\$ 104,554</u>	<u>\$ 113,219</u>
Analysis Of Fund Balance												
Beginning Fund Balance	\$ 10,422,444	\$ 11,700,283	\$ 12,228,937	\$ 12,736,659		\$ 12,736,659	\$ 12,792,984	\$ 12,890,256	\$ 12,989,269	\$ 13,090,075	\$ 13,192,727	\$ 13,297,281
Revenues	70,682,030	73,858,367	100,916,646	85,480,529		93,927,523	86,494,943	89,096,752	91,197,034	93,477,894	96,294,938	98,946,229
Expenditures	69,404,191	73,329,713	100,408,924	85,424,204		93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Ending Fund Balance	<u>\$ 11,700,283</u>	<u>\$ 12,228,937</u>	<u>\$ 12,736,659</u>	<u>\$ 12,792,984</u>		<u>\$ 12,792,984</u>	<u>\$ 12,890,256</u>	<u>\$ 12,989,269</u>	<u>\$ 13,090,075</u>	<u>\$ 13,192,727</u>	<u>\$ 13,297,281</u>	<u>\$ 13,410,501</u>
Fund Balance Categories												
Nonspendable	\$ 1,970,295	\$ 1,765,961	\$ 736,004	\$ 1,150,983		\$ 1,150,983	\$ 1,217,649	\$ 1,254,179	\$ 1,291,804	\$ 1,330,558	\$ 1,370,475	\$ 1,411,589
Restricted: Police & Fire Retirement	3,018,000	2,597,000	2,400,000	1,767,260		1,728,372	1,176,740	552,190	506,031	472,653	451,793	423,631
Restricted: Sanitation	-	688,000	1,731,000	1,756,363		1,953,036	1,943,142	1,932,838	1,922,251	1,911,375	1,900,197	1,888,706
Restricted: Opioid Remediation	-	-	106,995	106,995		106,995	106,995	106,995	106,995	106,995	106,995	106,995
Committed: Tree Planting Program	47,196	42,945	31,542	28,388		28,388	25,549	22,994	20,695	18,625	16,763	15,086
Assigned: Various	57,612	25,770	-	-		-	-	-	-	-	-	-
Unassigned	6,607,180	7,109,261	7,731,118	7,982,997		7,825,211	8,420,181	9,120,073	9,242,299	9,352,521	9,451,058	9,564,493
Total Fund Balance	<u>\$ 11,700,283</u>	<u>\$ 12,228,937</u>	<u>\$ 12,736,659</u>	<u>\$ 12,792,984</u>		<u>\$ 12,792,984</u>	<u>\$ 12,890,256</u>	<u>\$ 12,989,269</u>	<u>\$ 13,090,075</u>	<u>\$ 13,192,727</u>	<u>\$ 13,297,281</u>	<u>\$ 13,410,501</u>



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
101 - General Fund												
Revenues												
Taxes												
101-000.000-403.000 - Property Taxes	\$ 24,505,089	\$ 26,097,203	\$ 27,830,184	\$ 29,480,292	\$ 28,482,194	\$ 29,480,292	\$ 31,044,942	\$ 32,217,155	\$ 33,449,354	\$ 34,803,638	\$ 36,162,200	\$ 37,576,786
101-000.000-434.002 - Trailer Taxes	3,876	3,219	5,405	5,459	1,566	5,459	5,568	5,680	5,793	5,909	6,027	6,148
101-000.000-439.000 - Special Levies	176,932	139,817	158,273	159,856	4,366	159,856	163,053	166,314	169,640	173,033	176,494	180,024
101-000.000-439.001 - Marijuana Tax	-	-	59,086	58,229	58,229	58,229	116,457	178,180	302,905	308,964	315,143	321,446
101-000.000-445.000 - Penalty & Interest	177,392	182,535	183,229	185,061	87,873	185,061	188,763	192,538	196,389	200,316	204,323	208,409
101-000.000-573.001 - State Grant - Local Community Stabilizat	512,097	526,085	531,580	577,113	431,933	537,133	542,743	548,412	554,141	559,929	565,777	571,687
101-000.000-573.002 - Local Community Stabilization - Sanitati	190,432	195,051	175,881	210,107	81,709	177,718	179,574	181,450	183,345	185,260	187,195	189,151
101-000.000-584.006 - Sanitation	5,718,507	6,068,690	6,457,988	6,857,862	6,648,813	6,857,862	6,633,051	6,871,723	7,119,649	7,377,192	7,644,474	7,922,126
101-000.000-609.000 - Administration Fees	1,095,101	1,153,015	1,221,680	1,311,098	1,248,642	1,311,098	1,342,458	1,392,728	1,445,464	1,502,893	1,560,822	1,621,116
Taxes Total	<u>32,379,426</u>	<u>34,365,615</u>	<u>36,623,307</u>	<u>38,845,076</u>	<u>37,045,323</u>	<u>38,772,707</u>	<u>40,216,610</u>	<u>41,754,180</u>	<u>43,426,680</u>	<u>45,117,135</u>	<u>46,822,455</u>	<u>48,596,892</u>
Business Licenses												
101-000.000-477.000 - Registrations	6,595	7,105	10,152	17,188	9,990	17,188	17,359	17,707	18,061	18,422	18,790	19,166
101-000.000-584.000 - Building	196,934	206,065	207,405	317,360	202,978	317,360	320,534	326,945	333,483	340,153	346,956	353,895
101-000.000-584.001 - Electrical	72,841	74,274	67,661	109,812	90,911	109,812	110,910	113,128	115,391	117,699	120,053	122,454
101-000.000-584.005 - Mechanical	113,283	102,788	115,706	178,851	138,070	178,851	180,640	184,253	187,938	191,696	195,530	199,441
101-000.000-584.007 - Plumbing	47,817	31,218	34,670	60,602	37,937	60,602	61,208	62,432	63,681	64,954	66,254	67,579
101-000.000-584.999 - Engineering Fees	260,596	206,449	276,095	283,991	145,207	283,991	286,831	292,567	298,419	304,387	310,475	316,684
101-000.000-597.000 - Mechanical Amusement Dev	840	3,288	2,387	1,168	584	1,584	1,600	1,632	1,664	1,698	1,732	1,766
101-000.000-619.000 - Zoning Compliance	17,005	14,230	17,177	12,934	8,860	12,934	13,063	13,325	13,591	13,863	14,140	14,423
101-000.000-664.000 - Building Rental	2,205	-	-	-	-	-	-	-	-	-	-	-
101-000.000-664.008 - Building Rental - Community Dev	60,620	65,185	59,590	63,228	43,085	63,228	63,860	65,137	66,440	67,769	69,124	70,507
101-000.000-671.003 - Vendors And Other	17,262	24,008	23,249	19,150	12,720	23,629	23,865	24,342	24,829	25,326	25,832	26,349
101-000.000-671.004 - License Applications	75,025	55,025	40,100	-	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Business Licenses Total	<u>871,022</u>	<u>789,635</u>	<u>854,192</u>	<u>1,064,284</u>	<u>720,342</u>	<u>1,109,178</u>	<u>1,119,870</u>	<u>1,141,467</u>	<u>1,163,497</u>	<u>1,185,967</u>	<u>1,208,886</u>	<u>1,232,264</u>



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Non Business Licenses												
101-000.000-454.000 - Liquor License Fee City	7,500	9,630	19,260	6,420	3,210	6,420	6,484	6,614	6,746	6,881	7,019	7,159
101-000.000-475.000 - Garage Sale Permits	1,730	1,862	1,852	1,838	924	1,838	1,856	1,894	1,931	1,970	2,009	2,050
101-000.000-476.000 - Animal Licenses	16,591	33,271	25,547	14,656	12,055	25,802	26,060	26,581	27,113	27,655	28,208	28,772
101-000.000-478.000 - Fence Permits	11,683	12,416	13,061	17,374	9,332	17,374	17,548	17,899	18,257	18,622	18,994	19,374
101-000.000-584.004 - Sidewalk & Culvert	4,211	2,138	1,056	1,408	1,260	1,408	1,422	1,451	1,480	1,509	1,539	1,570
101-000.000-590.020 - Temporary C Of O	11,005	12,090	8,272	19,376	14,040	19,840	20,038	20,439	20,848	21,265	21,690	22,124
101-000.000-611.000 - Agenda Fees	19,603	12,529	14,647	14,870	20,965	30,165	30,467	31,076	31,698	32,331	32,978	33,638
101-000.000-612.000 - Reinspection Fee	18,095	14,224	9,725	2,372	2,815	7,015	7,085	7,227	7,371	7,519	7,669	7,823
101-000.000-615.000 - Building Admin Fee	191,866	197,452	194,383	357,978	245,406	357,978	361,558	368,789	376,165	383,688	391,362	399,189
101-000.000-627.000 - Home Certification	247,945	207,566	199,935	197,709	134,222	201,347	203,361	207,428	211,576	215,808	220,124	224,527
101-000.000-627.005 - Vacant Home Registrations	7,560	8,460	7,740	2,520	3,240	6,780	6,848	6,985	7,124	7,267	7,412	7,561
101-000.000-664.004 - Rental Registrations	212,180	239,638	281,336	194,428	123,740	211,448	213,562	217,834	222,190	226,634	231,167	235,790
101-000.000-664.005 - Rental Reinspections	5,950	6,286	2,100	452	461	1,086	1,097	1,119	1,141	1,164	1,187	1,211
101-000.000-664.009 - Rental Certificate - Non Compliance	100	14,300	2,540	1,000	1,000	1,000	-	-	-	-	-	-
Non Business Licenses Total	756,019	771,862	781,454	832,401	572,670	889,501	897,386	915,334	933,641	952,313	971,360	990,787
State Shared Revenue												
101-000.000-442.001 - Statutory Sales Tax	1,482,132	1,571,060	1,665,175	1,942,260	972,008	1,942,260	2,008,867	2,099,266	2,193,733	2,292,451	2,395,611	2,503,414
101-000.000-443.000 - Constitutional Sales Tax	9,060,239	9,189,221	9,356,813	9,191,409	4,642,551	9,219,726	9,483,385	9,754,583	10,033,537	10,320,468	10,615,604	10,919,181
101-000.000-454.001 - Liquor Licenses	47,945	47,397	88,565	46,535	96	46,535	47,931	48,410	48,894	49,383	49,877	50,376
State Shared Revenue Total	10,590,316	10,807,678	11,110,553	11,180,204	5,614,655	11,208,521	11,540,182	11,902,259	12,276,164	12,662,302	13,061,092	13,472,970



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Charges For Services												
101-000.000-480.000 - Passports	10,461	9,509	8,354	8,438	3,772	8,438	8,522	8,692	8,866	9,044	9,224	9,409
101-000.000-480.001 - Sanitation Bins	39,146	32,417	38,244	36,602	26,428	36,602	36,968	37,707	38,462	39,231	40,015	40,816
101-000.000-497.000 - Memberships/Sr Resources	12,388	8,932	26,415	31,170	20,751	31,170	31,793	32,429	33,078	33,739	34,414	35,102
101-000.000-502.001 - Services To Grants	886,048	889,060	737,378	867,772	574,100	752,126	711,726	718,843	726,032	733,292	740,625	748,031
101-000.000-583.000 - Vital Statistics	40,059	39,548	33,208	39,775	22,047	33,539	34,210	34,894	35,592	36,304	37,030	37,770
101-000.000-586.000 - Recycling Center	17,332	20,401	13,258	20,962	1,386	19,879	20,277	20,682	21,096	21,518	21,948	22,387
101-000.000-590.014 - Pta Late Filing Fees	18,233	13,320	13,565	16,779	7,097	13,097	14,554	14,845	15,142	15,445	15,754	16,069
101-000.000-623.002 - Events/Sr Resources	10,017	11,967	19,731	22,117	18,487	22,117	22,559	23,011	23,471	23,940	24,419	24,907
101-000.000-625.000 - Video Production Services	300	-	-	-	-	-	-	-	-	-	-	-
101-000.000-631.000 - Weed Cutting/Snow Ordinance	14,273	21,027	27,594	27,594	20,333	20,918	21,336	21,763	22,198	22,642	23,095	23,557
101-000.000-633.001 - Certified Copies	42,305	53,738	44,283	72,943	47,724	72,943	74,402	75,890	77,407	78,956	80,535	82,145
101-000.000-634.000 - Lot Splits/Combination	135	375	192	317	144	288	294	300	306	312	318	324
101-000.000-637.000 - Notary Services	827	1,116	987	922	501	702	716	730	745	760	775	791
101-000.000-641.000 - Review Of Plans	137,930	127,242	150,682	152,189	81,632	152,189	155,232	158,337	161,504	164,734	168,029	171,389
101-000.000-642.001 - Sales Other	2,052	296	1,128	1,702	281	581	592	604	616	629	641	654
Charges For Services Total	1,231,506	1,228,947	1,115,019	1,299,281	824,682	1,164,588	1,133,181	1,148,728	1,164,514	1,180,544	1,196,822	1,213,352
Public Safety												
101-000.000-582.000 - Rescue Runs	3,318,299	2,188,739	3,510,220	3,224,601	1,549,388	3,604,249	4,359,453	5,181,642	5,285,275	5,390,980	5,498,800	5,608,776
101-000.000-606.000 - Court Fines & Fees	4,423,152	4,340,338	4,949,144	4,396,084	2,385,178	4,811,254	4,835,310	4,883,663	4,932,500	4,981,825	5,031,643	5,081,960
101-000.000-610.001 - False Alarms	27,800	22,004	19,460	32,900	19,860	31,646	33,247	33,912	34,590	35,282	35,988	36,708
101-000.000-616.000 - Bond Administrative Fee	85	300	40	40	20	40	40	40	40	40	40	40
101-000.000-620.000 - Towing Admin Fees	82,290	88,900	85,309	85,309	47,600	86,162	87,885	89,643	91,436	93,265	95,130	97,033
101-000.000-640.002 - Preliminary Breath Test	20	15	30	30	15	30	30	31	31	32	32	33
101-000.000-640.003 - PD Offender Regist. Fee	3,440	2,230	1,360	1,360	500	1,360	1,387	1,415	1,443	1,472	1,502	1,532
101-000.000-640.004 - PD Act 302 Training Funds	9,587	16,638	25,850	25,850	14,177	26,109	26,631	27,163	27,707	28,261	28,826	29,403
Public Safety Total	7,864,673	6,659,163	8,591,414	7,766,175	4,016,738	8,560,850	9,343,984	10,217,510	10,373,022	10,531,157	10,691,961	10,855,483



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Recreation												
101-000.000-595.001 - Golf Course	340,364	448,226	432,577	409,469	251,630	450,888	455,397	464,505	473,795	483,271	492,936	502,795
101-000.000-595.002 - Ice Arena	297,198	321,684	329,846	318,917	286,039	332,284	325,000	331,500	338,130	344,893	351,790	358,826
101-000.000-643.001 - Concessions	38,159	34,235	58,388	52,317	34,663	52,317	60,000	61,200	62,424	63,672	64,946	66,245
101-000.000-664.002 - Park Rentals and Programming	43,805	38,955	71,766	68,549	23,608	68,549	70,000	71,400	72,828	74,285	75,770	77,286
101-000.000-664.003 - H2O Zone	70,873	92,430	175,986	124,863	73,895	124,863	125,000	127,500	130,050	132,651	135,304	138,010
101-000.000-664.007 - Room Rentals - City Hall	11,733	14,775	17,135	17,014	10,972	17,014	17,500	17,850	18,207	18,571	18,943	19,321
101-000.000-664.011 - Rental Farmers Market	35,803	29,420	36,826	37,705	21,267	37,705	40,000	40,800	41,616	42,448	43,297	44,163
101-000.000-664.013 - Dog Park Revenue	-	1,380	4,490	4,540	1,730	4,540	4,500	4,590	4,682	4,775	4,871	4,968
Recreation Total	837,934	981,105	1,127,014	1,033,374	703,803	1,088,159	1,097,397	1,119,345	1,141,732	1,164,567	1,187,858	1,211,615
Grant Revenue												
101-000.000-409.004 - CWW 1/10Th Mil - YAP	18,394	24,840	14,904	24,882	19,872	24,840	24,840	24,840	24,840	24,840	24,840	24,840
101-000.000-409.005 - CWW-CCF Funds - YAP	10,016	28,391	46,768	50,000	33,555	50,000	50,000	50,000	50,000	50,000	50,000	50,000
101-000.000-409.007 - Grants - State - Court	98,971	103,419	79,207	104,223	63,769	113,187	114,318	115,462	116,616	117,782	118,960	120,150
101-000.000-409.008 - Grants - State Police - Juv Comm Policing	33,196	126,572	164,027	117,167	52,435	157,137	152,951	154,481	156,025	157,586	159,161	160,753
101-000.000-504.000 - Federal-JAG Grant	18,227	24,304	19,333	17,264	17,264	65,000	60,120	60,120	60,120	60,120	60,120	60,120
101-000.000-506.000 - Grants-Non Federal	131,250	20,337	19,923,836	2,310,474	2,191,724	2,441,724	75,000	-	-	-	-	-
101-000.000-506.001 - Grants-FEMA	526,216	445,672	67,358	1,003,231	470,338	1,044,748	1,791,736	1,956,087	917,296	-	-	-
101-000.000-506.011 - Grants-MEDC	-	500,000	-	-	-	-	-	-	-	-	-	-
101-000.000-507.000 - Federal Grant-Police	89,868	30,906	48,991	40,000	29,456	40,000	34,290	34,290	34,290	34,290	34,290	34,290
101-000.000-537.000 - Rap Grants	5,420	70,694	24,774	-	-	-	-	-	-	-	-	-
101-000.000-543.005 - Non-Federal Grants - General	-	-	-	60,000	60,000	60,000	-	-	-	-	-	-
101-000.000-543.006 - Non-Fed Grants/Parks & Rec	-	-	-	125,453	116,792	125,453	131,778	-	131,778	-	131,778	-
101-000.000-506.008 - Grants-Federal	1,834,279	1,300,936	4,033,287	2,573,795	9,651,824	9,787,044	-	-	-	-	-	-
101-000.000-506.012 - Grants-Federal-Clerk	-	-	-	-	-	26,284	-	-	-	-	-	-
101-000.000-580.000 - Detroit W/C Mental Health Park Ranger	26,548	50,000	60,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
101-000.000-580.001 - YAP Grant DWIHN	54,541	103,567	64,543	56,250	45,473	75,000	110,000	110,000	110,000	110,000	110,000	110,000
101-000.000-580.003 - W/C First Contact	589,072	1,023,957	1,290,975	1,300,000	898,434	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Grant Revenue Total	3,435,996	3,853,595	25,838,003	7,857,739	13,725,937	15,385,416	3,920,034	3,880,279	2,975,965	1,929,618	2,064,150	1,935,153



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Contributions By Other												
101-000.000-440.000 - Tifa	386,175	450,917	723,700	785,621	785,621	785,621	867,130	907,173	964,593	1,014,818	1,071,018	1,137,717
101-000.000-576.000 - Local Road	674,454	833,787	860,071	730,204	232,223	730,204	730,600	764,338	812,717	855,034	902,386	958,583
101-000.000-576.001 - Major Road	843,300	849,394	804,078	874,056	410,851	874,056	880,813	921,487	979,813	1,030,831	1,087,918	1,155,669
101-000.000-577.000 - Metro Act Broadband	9,464	10,081	10,914	10,408	10,408	10,408	11,095	11,608	12,342	12,985	13,704	14,558
101-000.000-587.002 - From Schools	73,562	157,569	179,106	185,591	93,106	185,591	189,303	193,089	196,951	200,890	204,908	209,006
101-000.000-587.003 - Admin Fees From Brownfield	19,758	27,445	23,726	25,323	25,323	25,323	30,458	31,865	33,882	35,646	37,620	39,963
101-000.000-590.000 - DDA	235,403	298,150	582,390	651,244	651,244	651,244	730,202	763,922	812,275	854,569	901,895	958,061
101-000.000-590.004 - Employee Health	701,245	650,873	646,856	749,417	535,841	749,417	1,011,658	1,042,008	1,073,268	1,105,466	1,138,630	1,172,789
101-000.000-590.008 - From Employee P&F Pension	330,656	351,575	376,367	358,921	-	358,921	382,622	400,291	425,627	447,789	472,588	502,019
101-000.000-590.011 - LDFA	20,853	28,611	24,989	26,527	26,527	26,527	31,742	33,208	35,310	37,148	39,205	41,647
101-000.000-601.000 - E-911	450,000	450,000	289,248	521,752	521,752	521,752	501,865	542,946	553,805	564,882	576,179	587,703
101-000.000-605.000 - Streetlighting	28,945	30,833	33,379	31,832	31,832	31,832	33,934	35,501	37,748	39,713	41,913	44,523
101-000.000-614.000 - Cable Franchise Fees	1,533,272	1,337,635	1,165,045	1,143,389	292,890	944,192	767,996	684,277	609,858	543,683	484,818	432,438
101-000.000-645.000 - Water & Sewer	4,701,873	5,008,529	5,022,136	5,170,798	5,170,798	5,170,798	5,512,248	5,766,794	6,131,807	6,451,080	6,808,342	7,232,336
101-000.000-655.001 - Forfeiture	2,247	2,394	2,591	2,471	2,471	2,471	2,634	2,756	2,930	3,083	3,254	3,456
101-000.000-675.002 - Library Contribution	340,000	355,000	365,000	380,000	380,000	380,000	394,704	412,930	439,067	461,929	487,510	517,870
Contributions By Other Total	10,351,208	10,842,793	11,109,597	11,647,553	9,170,887	11,448,356	12,079,005	12,514,193	13,121,994	13,659,544	14,271,887	15,008,336



City of Westland
Fiscal Year 2025-2026 Annual Budget
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Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Miscellaneous Revenue												
101-000.000-578.000 - Sanitation Admin Fee	198,653	211,609	229,084	218,465	218,465	218,465	232,891	243,646	259,068	272,557	287,651	305,565
101-000.000-627.002 - Housing Revenue	585,080	587,087	690,892	661,708	537,066	622,465	717,362	735,604	754,810	770,225	790,730	812,011
101-000.000-628.000 - Lease Revenues	61,482	62,412	63,380	63,380	21,002	64,130	65,412	66,721	68,055	69,416	70,804	72,221
101-000.000-643.000 - Vending Machines	324	-	-	-	-	-	-	-	-	-	-	-
101-000.000-671.000 - Miscellaneous Revenue	223,554	455,381	105,005	184,994	153,106	213,106	225,000	229,500	234,090	238,772	243,547	248,418
101-000.000-673.000 - Sale Of Fixed Assets	41,857	32,410	64,520	46,360	38,091	46,360	35,000	35,700	36,414	37,142	37,885	38,643
101-000.000-674.000 - Donations/Youth Assist Pr	17,070	11,000	11,000	11,337	11,337	11,337	12,000	12,240	12,485	12,734	12,989	13,249
101-000.000-674.001 - Donations-Events	31,536	26,994	25,331	100	100	100	-	-	-	-	-	-
101-000.000-674.002 - Tree Replacement Program	13,040	13,249	3,222	4,905	3,295	4,905	4,905	4,905	5,003	5,103	5,205	5,309
101-000.000-674.003 - Donations-Parks & Recreation	-	-	2,500	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208
101-000.000-674.006 - Senior Resources	6,348	11,902	13,416	31,734	23,256	31,734	31,734	32,368	33,016	33,676	34,350	35,037
101-000.000-674.009 - Ice Arena Improvements	5,385	4,925	-	-	-	-	-	-	-	-	-	-
101-000.000-674.019 - Donations-Great Futures Summer Camp	20,974	11,013	9,210	8,547	2,337	8,547	10,000	10,200	10,404	10,612	10,824	11,041
101-000.000-674.020 - Donations-Community Development	-	500	456	500	-	500	500	510	520	531	541	552
101-000.000-674.023 - Community Benefit Contributions	-	30,025	-	100,000	117,500	127,500	30,250	260,775	286,853	312,788	341,317	372,698
101-000.000-676.000 - Reimbursements	70,436	245,620	172,315	742,750	231,846	855,544	1,744,900	834,084	794,518	1,165,991	786,999	289,258
101-000.000-677.001 - Community Event Advertising	63,245	78,680	34,240	34,240	26,725	38,325	38,325	39,092	39,873	40,671	41,484	42,314
101-000.000-685.000 - Opioid Settlement Revenue	-	247,206	368,485	141,608	22,620	141,608	145,121	107,142	155,926	157,164	147,427	136,214
101-000.000-688.000 - MMRMA Refund	227,393	204,127	224,317	224,317	-	224,317	228,803	233,379	238,047	242,808	247,664	252,617
101-000.000-695.000 - Investment Income	36,586	814,171	1,748,723	1,477,500	1,405,011	1,689,304	1,623,090	1,655,552	1,688,663	1,722,436	1,756,885	1,792,022
101-000.000-699.000 - Operating Transfer In	760,969	509,662	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue Total	2,363,932	3,557,974	3,766,094	3,954,444	2,813,756	4,300,247	5,147,293	4,503,458	4,619,825	5,094,748	4,818,468	4,429,377
Total Revenues	70,682,030	73,858,367	100,916,646	85,480,529	75,208,794	93,927,523	86,494,943	89,096,752	91,197,034	93,477,894	96,294,938	98,946,229



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures												
100.000 - General Government												
101-100.000-702.000 - Regular Salaries	16,692	13,476	13,140	39,708	17,300	30,000	30,000	30,000	30,000	30,000	30,000	30,000
101-100.000-715.000 - Fringe Benefits/Education	61,275	79,959	44,214	44,214	25,896	60,000	60,000	60,000	60,000	60,000	60,000	60,000
101-100.000-715.001 - Fringe Benefits/Fica	3,737	11,311	11,606	13,038	8,682	13,038	12,295	12,295	12,295	12,295	12,295	12,295
101-100.000-715.008 - Fringe Benefits/Retirees	3,326,109	3,435,584	3,566,221	3,675,029	2,711,903	4,088,686	4,337,058	4,516,031	4,712,121	4,916,933	5,130,856	5,354,293
101-100.000-715.009 - Fringe Benefits/Retiree Insurance Rembur	68,918	86,397	76,261	73,568	56,221	75,999	80,615	84,395	88,233	92,246	96,441	100,826
101-100.000-715.011 - Additional Mers Pension Contribution	-	-	19,885,516	-	-	-	-	-	-	-	-	-
101-100.000-715.015 - Retiree/Vested Fringe-Mers Pension Ual	234,423	740,532	172,317	60	30	60	977	-	-	-	-	-
101-100.000-715.017 - Fringe Benefits/Additional OPEB Contr	438,500	438,500	438,500	2,076,666	2,076,666	2,076,666	438,500	438,500	438,500	438,500	438,500	438,500
101-100.000-715.018 - OPEB Strategic Reduction Plan	117,033	104,000	112,646	73,500	73,500	73,500	75,000	75,000	75,000	75,000	75,000	75,000
101-100.000-727.000 - Office	60,011	74,567	96,714	96,714	66,447	97,681	85,118	85,968	86,828	87,696	88,573	89,459
101-100.000-801.000 - Professional Services	460,047	477,922	566,101	566,101	287,443	571,762	503,500	509,459	515,478	520,633	525,839	531,098
101-100.000-808.000 - Memberships/Publications	117,301	112,614	129,713	129,713	111,094	131,010	125,704	126,961	128,231	129,513	130,808	132,116
101-100.000-809.001 - Conference/Seminar/Trans	1,014	5,565	3,399	3,399	900	1,600	1,616	1,632	1,648	1,665	1,682	1,698
101-100.000-880.000 - Community Promotion	31,839	77,865	76,182	76,182	23,575	38,422	38,806	39,195	39,587	39,982	40,382	40,786
101-100.000-880.002 - Community Promotions Advertising	25,644	26,587	5,847	5,847	8,825	9,581	-	-	-	-	-	-
101-100.000-991.000 - Principal	1,910,960	2,139,260	2,151,870	2,164,480	2,164,480	2,164,480	2,180,895	2,201,115	2,233,945	2,115,580	2,146,020	2,180,265
101-100.000-995.000 - Interest	1,450,521	1,215,886	1,207,152	1,196,727	606,627	1,196,727	1,181,746	1,161,641	1,136,744	1,109,075	1,078,853	1,044,145
100.000 - General Government Total	8,324,023	9,040,025	28,557,397	10,234,945	8,239,588	10,629,211	9,151,830	9,342,192	9,558,610	9,629,119	9,855,249	10,090,482
101.000 - Legislative												
101-101.000-702.000 - Regular Salaries	127,050	131,011	132,006	149,939	94,592	145,838	151,904	159,499	164,284	169,212	174,289	179,517
101-101.000-715.001 - Fringe Benefits/Fica	9,719	10,022	10,098	11,470	7,236	11,157	11,621	12,202	12,568	12,945	13,333	13,733
101-101.000-728.000 - Operating	399	332	479	1,000	121	500	500	505	510	515	520	526
101-101.000-808.000 - Memberships/Publications	-	-	55	250	-	100	238	240	242	245	247	250
101-101.000-955.000 - Miscellaneous	-	-	722	500	-	500	500	505	510	515	520	526
101-101.000-969.005 - Grant Funds	5,660	500	-	-	-	-	-	-	-	-	-	-
101.000 - Legislative Total	142,829	141,866	143,360	163,159	101,949	158,095	164,762	172,950	178,114	183,432	188,909	194,551



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
136.000 - District Court												
101-136.000-702.000 - Regular Salaries	1,619,133	1,659,234	1,771,060	1,810,085	1,195,904	1,820,511	1,869,916	1,926,013	1,964,534	2,003,824	2,043,901	2,084,779
101-136.000-703.000 - Temporary Emp Salaries	241,703	257,061	297,642	331,785	231,521	331,785	320,753	323,961	327,200	330,472	333,777	337,115
101-136.000-704.000 - Overtime	9,336	9,783	15,534	7,644	5,376	7,644	13,371	13,505	13,640	13,776	13,914	14,053
101-136.000-715.001 - Fringe Benefits/Fica	129,671	143,578	148,550	160,388	103,334	160,388	168,609	173,156	176,361	179,628	182,957	186,350
101-136.000-715.002 - Fringe Benefits/Dental	30,803	32,176	29,566	28,104	17,960	28,104	36,300	36,663	37,030	37,400	37,774	38,152
101-136.000-715.003 - Fringe Benefits/Health	364,993	395,157	399,516	402,258	273,313	418,744	440,686	460,727	481,679	503,584	526,485	550,428
101-136.000-715.004 - Fringe Benefits/Life-Ad&D	10,798	9,501	10,787	10,736	8,000	10,654	10,967	11,077	11,187	11,299	11,412	11,526
101-136.000-715.005 - Fringe Benefits/Optical	6,325	4,240	4,973	4,973	2,447	5,022	5,073	5,123	5,175	5,226	5,279	5,331
101-136.000-715.007 - Fringe Benefits/Dcpension	104,665	111,741	124,573	138,713	95,883	147,284	152,152	153,674	155,211	156,763	158,330	159,914
101-136.000-715.013 - Fringe Benefits-Pension-Normal Cost	81,264	67,502	76,341	71,154	35,577	71,154	68,184	61,366	55,229	49,706	44,736	40,262
101-136.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	12,996	35,143	3,241	-	-	-	-	-	-	-	-	-
101-136.000-727.000 - Office	17,018	18,905	20,749	20,749	18,107	20,749	20,500	20,705	20,912	21,121	21,332	21,546
101-136.000-728.000 - Operating	94,915	94,159	98,982	98,982	80,843	98,982	94,500	95,445	96,399	97,363	98,337	99,320
101-136.000-801.000 - Professional Services	219,610	160,908	170,517	170,517	105,255	165,000	155,000	156,550	158,116	159,697	161,294	162,907
101-136.000-809.000 - Conferences/Seminars	7,490	16,093	14,646	14,646	14,557	14,646	14,500	14,645	14,791	14,939	15,089	15,240
101-136.000-850.000 - Communications	75,395	89,104	80,643	80,643	55,608	80,643	75,000	75,771	76,550	77,336	78,131	78,933
101-136.000-865.000 - Gas	9,534	7,685	7,814	7,814	5,267	9,328	10,500	10,605	10,711	10,818	10,926	11,036
101-136.000-910.000 - Insurance	20,167	17,663	21,413	32,542	20,076	24,279	26,250	26,513	26,778	27,045	27,316	27,589
101-136.000-921.000 - Electric	37,300	39,169	40,785	40,785	26,599	40,660	41,066	41,477	41,892	42,311	42,734	43,161
101-136.000-923.000 - Water/Sewer	4,226	4,486	3,463	3,463	3,668	5,002	7,500	7,575	7,651	7,727	7,805	7,883
101-136.000-930.000 - Repair & Maintenance	17,411	13,625	21,331	7,997	7,262	7,997	24,000	24,240	24,482	24,727	24,974	25,224
101-136.000-931.000 - Repair & Maint Services	68,736	70,071	65,091	67,000	34,778	67,000	67,000	67,670	68,347	69,030	69,720	70,418
101-136.000-940.000 - Rentals	11,961	12,923	19,524	21,272	13,715	21,272	21,500	21,715	21,932	22,151	22,373	22,597
101-136.000-955.000 - Miscellaneous	3,294	1,986	3,002	3,002	7,171	10,000	12,000	12,120	12,241	12,364	12,487	12,612
101-136.000-970.002 - Capital Outlay/Equipment	-	54,249	3,800	-	-	-	-	-	-	-	-	-
136.000 - District Court Total	3,198,745	3,326,141	3,453,542	3,535,253	2,362,222	3,566,851	3,655,327	3,740,295	3,808,047	3,878,310	3,951,083	4,026,374



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
171.000 - Executive												
101-171.000-702.000 - Regular Salaries	437,838	479,401	499,862	489,186	329,551	489,186	499,334	524,300	540,029	567,031	584,042	601,563
101-171.000-715.001 - Fringe Benefits/Fica	32,245	34,236	35,510	36,753	24,058	36,753	38,199	40,109	41,312	43,378	44,679	46,020
101-171.000-715.002 - Fringe Benefits/Dental	3,408	3,845	2,436	2,610	1,682	2,883	3,245	3,277	3,310	3,343	3,377	3,410
101-171.000-715.003 - Fringe Benefits/Health	43,591	55,245	48,414	37,581	30,254	38,614	49,732	51,994	54,359	56,831	59,415	62,117
101-171.000-715.004 - Fringe Benefits/Life-Ad&D	1,040	889	1,189	1,348	1,011	1,348	1,348	1,361	1,375	1,389	1,403	1,417
101-171.000-715.005 - Fringe Benefits/Optical	3,483	4,018	818	5,000	825	1,000	1,000	1,000	1,000	1,000	1,000	1,000
101-171.000-715.007 - Fringe Benefits/Dcpension	41,748	65,770	66,945	52,583	38,130	57,001	64,601	65,893	67,211	68,555	69,926	71,325
101-171.000-715.013 - Fringe Benefits-Pension-Normal Cost	23,265	30,551	33,213	32,502	16,251	32,502	29,405	26,464	23,818	21,436	19,292	17,363
101-171.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	750	6,520	288	-	-	-	-	-	-	-	-	-
101-171.000-728.000 - Operating	1,195	1,238	2,927	6,000	3,326	5,000	5,100	5,151	5,203	5,255	5,307	5,360
101-171.000-808.000 - Memberships/Publications	8,404	4,378	6,052	8,500	5,901	8,500	5,700	5,757	5,815	5,873	5,931	5,991
171.000 - Executive Total	596,967	686,091	697,656	672,063	450,988	672,787	697,663	725,307	743,431	774,089	794,372	815,565
210.000 - Finance												
101-210.000-702.000 - Regular Salaries	753,931	790,714	866,868	902,767	626,291	921,632	916,016	952,657	981,236	1,010,673	1,040,994	1,072,224
101-210.000-704.000 - Overtime	5,976	8,972	8,039	10,000	6,725	10,000	10,000	10,100	10,201	10,303	10,406	10,510
101-210.000-715.001 - Fringe Benefits/Fica	56,600	59,347	65,028	70,209	46,769	70,505	70,840	73,651	75,845	78,105	80,432	82,829
101-210.000-715.002 - Fringe Benefits/Dental	8,608	9,572	8,440	8,780	5,411	9,277	10,911	11,020	11,131	11,242	11,354	11,468
101-210.000-715.003 - Fringe Benefits/Health	111,001	125,079	123,398	131,246	89,938	129,212	139,946	146,310	152,963	159,920	167,192	174,796
101-210.000-715.004 - Fringe Benefits/Life-Ad&D	2,184	1,840	2,227	2,064	1,565	2,099	2,134	2,155	2,177	2,199	2,221	2,243
101-210.000-715.005 - Fringe Benefits/Optical	1,193	2,052	2,277	2,277	1,447	2,299	2,500	2,500	2,500	2,500	2,500	2,500
101-210.000-715.007 - Fringe Benefits/Dcpension	46,190	53,805	59,556	64,041	43,289	64,066	65,410	66,718	68,052	69,413	70,801	72,218
101-210.000-715.013 - Fringe Benefits-Pension-Normal Cost	39,254	47,694	55,138	56,276	28,138	56,276	55,640	50,076	45,069	40,562	36,506	32,855
101-210.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	6,637	12,453	561	-	-	-	-	-	-	-	-	-
101-210.000-728.000 - Operating	79,689	100,116	101,817	107,244	50,987	101,653	103,686	104,723	105,771	106,828	107,897	108,975
101-210.000-801.000 - Professional Services	125,767	112,900	127,232	133,447	111,108	128,504	129,695	130,992	132,301	133,625	134,961	136,310
101-210.000-808.000 - Memberships/Publications	1,791	2,535	2,222	2,127	2,892	3,000	2,850	2,879	2,907	2,936	2,966	2,995
101-210.000-881.000 - Advertising	11,062	6,616	13,582	13,582	11,147	13,718	13,992	14,132	14,273	14,416	14,560	14,706
210.000 - Finance Total	1,249,883	1,333,694	1,436,384	1,504,059	1,025,708	1,512,242	1,523,620	1,567,912	1,604,427	1,642,721	1,682,789	1,724,628



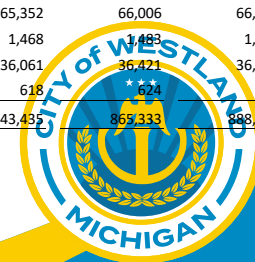
City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
215.000 - Clerk												
101-215.000-702.000 - Regular Salaries	436,664	478,027	524,552	557,725	407,474	582,342	584,362	608,906	627,173	645,988	665,368	685,329
101-215.000-704.000 - Overtime	11,126	16,044	48,596	35,000	21,606	25,000	17,000	17,000	17,000	17,000	17,000	17,000
101-215.000-715.001 - Fringe Benefits/Fica	34,526	37,962	53,771	63,940	41,357	56,406	46,004	47,882	49,279	50,719	52,201	53,728
101-215.000-715.002 - Fringe Benefits/Dental	5,379	5,573	5,124	4,848	3,063	5,250	5,461	5,515	5,570	5,626	5,682	5,739
101-215.000-715.003 - Fringe Benefits/Health	63,547	75,399	71,567	70,623	50,020	70,623	76,826	80,320	83,972	87,791	91,784	95,958
101-215.000-715.004 - Fringe Benefits/Life-Ad&D	1,271	1,081	1,287	1,236	927	1,236	1,236	1,248	1,260	1,273	1,286	1,299
101-215.000-715.005 - Fringe Benefits/Optical	1,778	1,061	1,234	1,234	82	1,246	2,000	2,000	2,000	2,000	2,000	2,000
101-215.000-715.007 - Fringe Benefits/Dcpension	69,776	71,617	45,078	45,161	33,224	45,161	47,749	48,703	49,678	50,671	51,685	52,718
101-215.000-715.013 - Fringe Benefits-Pension-Normal Cost	5,494	10,016	16,466	13,826	6,913	13,826	29,480	26,532	23,879	21,491	19,342	17,408
101-215.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	240	3,318	470	-	-	-	764	-	-	-	-	-
101-215.000-728.000 - Operating	29,052	33,437	28,422	28,422	7,086	25,000	31,500	31,815	32,133	32,454	32,779	33,107
101-215.000-801.000 - Professional Services	195,377	250,887	574,331	300,000	256,461	300,000	327,000	330,270	333,573	336,908	340,278	343,680
101-215.000-808.000 - Memberships/Publications	781	688	981	1,200	1,434	1,500	1,425	1,439	1,454	1,468	1,483	1,498
101-215.000-965.008 - Federal Grants	-	-	-	-	26,284	26,284	-	-	-	-	-	-
101-215.000-969.011 - Non-Federal Grants	-	4,630	5,785	60,000	60,000	60,000	-	-	-	-	-	-
101-215.000-970.002 - Capital Outlay/Equipment	-	41,316	54,908	-	-	-	-	-	-	-	-	-
215.000 - Clerk Total	855,011	1,031,057	1,432,571	1,183,216	915,931	1,213,874	1,170,806	1,201,630	1,226,971	1,253,390	1,280,886	1,309,463
228.000 - Department Of Innovation & Technology												
101-228.000-702.000 - Regular Salaries	191,060	284,414	314,738	330,509	222,239	335,106	348,994	362,604	373,483	384,687	396,228	408,115
101-228.000-704.000 - Overtime	930	3,571	3,633	3,524	2,043	3,524	5,000	5,000	5,000	5,000	5,000	5,000
101-228.000-715.001 - Fringe Benefits/Fica	14,213	21,279	23,555	24,119	16,564	24,952	27,081	28,122	28,954	29,811	30,694	31,603
101-228.000-715.002 - Fringe Benefits/Dental	2,503	3,047	2,758	2,610	1,682	2,883	3,245	3,277	3,310	3,343	3,377	3,410
101-228.000-715.003 - Fringe Benefits/Health	32,685	51,184	54,721	56,441	39,364	56,441	57,043	59,637	62,349	65,184	68,149	71,248
101-228.000-715.004 - Fringe Benefits/Life-Ad&D	491	661	792	758	557	746	758	766	773	781	789	797
101-228.000-715.005 - Fringe Benefits/Optical	794	385	175	175	257	257	500	500	500	500	500	500
101-228.000-715.007 - Fringe Benefits/DCPension	6,292	15,408	17,327	18,089	11,857	18,435	19,390	19,778	20,174	20,577	20,989	21,408
101-228.000-715.013 - Fringe Benefits-Pension-Normal Cost	2,457	3,000	4,303	4,248	2,124	4,248	4,228	3,805	3,425	3,082	2,774	2,497
101-228.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	1,288	738	-	-	-	-	-	-	-	-	-	-
101-228.000-728.000 - Operating	28,373	20,396	20,529	20,404	7,300	20,404	23,200	23,664	24,137	24,620	25,112	25,615
101-228.000-801.000 - Professional Services	321,381	188,525	162,426	184,599	168,140	210,258	220,771	225,186	229,690	234,284	238,970	243,749
101-228.000-850.000 - Communications	145,097	151,535	172,324	217,009	166,094	211,200	216,934	221,273	225,698	230,212	234,816	239,513
101-228.000-931.000 - Repair & Maint Services	198,047	163,833	164,908	180,625	149,791	180,774	240,000	244,800	249,696	254,690	259,784	264,979
101-228.000-940.000 - Rentals	10,737	37,271	21,197	63,890	71,458	80,000	85,000	86,700	88,434	90,203	92,007	93,847
228.000 - Department Of Innovation & Technolgy Total	956,347	945,247	963,389	1,106,999	859,469	1,149,228	1,252,143	1,285,112	1,315,623	1,346,975	1,379,187	1,412,280
257.000 - Assessment												
101-257.000-702.000 - Regular Salaries	1,440	1,320	1,200	2,600	600	2,600	2,600	2,626	2,652	2,679	2,706	2,733
101-257.000-715.001 - Fringe Benefits/Fica	110	101	92	199	46	199	199	201	203	205	207	209
101-257.000-728.000 - Operating	537	788	1,456	1,400	262	1,400	1,400	1,414	1,428	1,442	1,457	1,471
101-257.000-801.000 - Professional Services	534,148	562,706	580,696	600,938	452,085	600,938	552,591	580,220	609,231	633,601	658,945	685,303
257.000 - Assessment Total	536,235	564,916	583,444	605,137	452,993	605,137	556,790	584,461	613,515	637,927	663,314	689,716



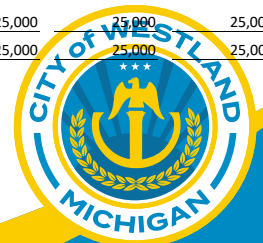
City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
265.000 - City Hall & Grounds												
101-265.000-702.000 - Regular Salaries	121,153	126,716	140,792	195,306	125,811	191,574	198,379	208,298	214,547	220,983	227,613	234,441
101-265.000-704.000 - Overtime	-	-	-	500	285	500	500	505	510	515	520	526
101-265.000-715.001 - Fringe Benefits/Fica	9,544	9,969	10,859	14,219	9,372	14,219	15,176	15,935	16,413	16,905	17,412	17,935
101-265.000-715.002 - Fringe Benefits/Dental	905	1,050	971	1,809	1,165	1,998	2,249	2,271	2,294	2,317	2,340	2,363
101-265.000-715.003 - Fringe Benefits/Health	5,875	5,959	12,698	34,696	24,260	30,830	32,244	33,710	35,244	36,846	38,522	40,274
101-265.000-715.004 - Fringe Benefits/Life-Ad&D	347	309	281	477	358	477	477	482	487	492	497	502
101-265.000-715.005 - Fringe Benefits/Optical	-	-	-	300	9	300	300	300	300	300	300	300
101-265.000-715.007 - Fringe Benefits/Dcpension	24,507	30,412	28,337	36,451	24,821	37,747	38,776	39,551	40,342	41,149	41,972	42,812
101-265.000-728.000 - Operating	59,882	52,822	51,274	51,274	35,349	51,786	52,304	52,827	53,356	53,889	54,428	54,972
101-265.000-801.000 - Professional Services	170,463	161,674	165,370	165,370	124,147	167,024	166,031	167,691	169,368	171,062	172,772	174,500
101-265.000-850.000 - Communications	40,176	29,661	25,249	25,249	18,107	25,502	11,357	11,470	11,585	11,701	11,818	11,936
101-265.000-865.000 - Gas	26,639	24,393	23,883	23,883	13,705	24,122	24,363	24,607	24,853	25,101	25,352	25,606
101-265.000-921.000 - Electric	86,892	87,966	100,793	100,793	65,298	101,801	102,819	103,847	104,885	105,934	106,993	108,063
101-265.000-922.000 - Water	12,498	8,062	11,119	11,119	10,192	11,230	11,343	11,456	11,571	11,686	11,803	11,921
101-265.000-930.000 - Repair & Maintenance	24,278	886	646	30,306	228	30,306	10,609	10,715	10,822	10,931	11,040	11,150
101-265.000-931.000 - Repair & Maint Services	84,422	45,693	83,770	83,770	47,539	84,607	85,453	86,308	87,171	88,043	88,923	89,812
101-265.000-969.004 - Grant Expense-MEDC	-	564,071	-	-	-	-	-	-	-	-	-	-
101-265.000-969.005 - Grant Expense-Library	-	55,626	-	-	-	-	-	-	-	-	-	-
101-265.000-970.000 - Capital Outlay/Buildings	-	24,593	-	-	-	-	-	-	-	-	-	-
265.000 - City Hall & Grounds Total	667,581	1,229,863	656,041	775,521	500,646	774,024	752,380	769,974	783,747	797,855	812,307	827,114
266.000 - Law Department												
101-266.000-801.000 - Professional Services	881,201	957,446	957,390	978,500	586,538	978,500	998,070	1,018,031	1,038,392	1,059,160	1,080,343	1,101,950
266.000 - Law Department Total	881,201	957,446	957,390	978,500	586,538	978,500	998,070	1,018,031	1,038,392	1,059,160	1,080,343	1,101,950
270.000 - Personnel Department												
101-270.000-702.000 - Regular Salaries	275,210	361,460	401,813	435,606	293,463	431,303	450,748	467,336	481,356	495,796	510,670	525,990
101-270.000-703.000 - Temporary Emp Salaries	2,483	9,902	8,434	2,589	1,052	2,000	5,000	5,050	5,101	5,152	5,203	5,255
101-270.000-704.000 - Overtime	3,427	5,864	5,938	5,000	3,523	6,000	6,000	6,060	6,121	6,182	6,244	6,306
101-270.000-715.001 - Fringe Benefits/Fica	20,993	27,474	29,807	33,859	21,165	31,261	34,941	36,215	37,292	38,401	39,544	40,721
101-270.000-715.002 - Fringe Benefits/Dental	3,006	4,200	4,142	4,634	2,997	5,138	5,854	5,912	5,971	6,031	6,091	6,152
101-270.000-715.003 - Fringe Benefits/Health	29,301	61,168	65,078	65,045	47,157	67,136	76,139	79,602	83,222	87,006	90,963	95,100
101-270.000-715.004 - Fringe Benefits/Life-Ad&D	764	911	1,054	1,037	792	1,066	1,095	1,106	1,117	1,128	1,140	1,151
101-270.000-715.005 - Fringe Benefits/Optical	981	388	549	671	680	1,000	1,000	1,010	1,020	1,030	1,041	1,051
101-270.000-715.007 - Fringe Benefits/Dcpension	32,853	48,104	52,651	56,306	37,551	55,797	58,438	59,607	60,799	62,015	63,256	64,521
101-270.000-715.013 - Fringe Benefits-Pension-Normal Cost	8,059	7,696	8,482	10,428	5,214	10,428	11,448	10,303	9,273	8,346	7,511	6,760
101-270.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	497	3,801	438	-	-	-	-	-	-	-	-	-
101-270.000-728.000 - Operating	1,896	4,013	1,521	3,000	2,468	3,000	3,000	3,030	3,060	3,091	3,122	3,153
101-270.000-728.008 - Operating - DEI	-	711	13,229	25,000	16,768	25,000	25,000	25,250	25,503	25,758	26,015	26,275
101-270.000-801.000 - Professional Services	19,714	58,473	44,151	60,370	44,316	60,370	63,430	64,064	64,705	65,352	66,006	66,666
101-270.000-808.000 - Memberships/Publications	1,241	333	244	1,300	1,037	1,300	1,425	1,439	1,454	1,468	1,483	1,498
101-270.000-809.000 - Conferences/Seminars	33,336	28,731	48,358	54,200	37,609	54,200	35,000	35,350	35,704	36,061	36,421	36,785
101-270.000-881.000 - Advertising	448	63	925	500	48	500	600	606	612	618	624	631
270.000 - Personnel Department Total	434,207	623,291	686,814	759,545	515,841	755,498	779,119	801,940	822,308	843,435	865,333	888,014



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
301.000 - Police Department												
101-301.000-702.000 - Regular Salaries	8,870,051	8,529,495	8,993,148	9,796,250	7,120,302	9,951,438	10,410,130	10,930,636	11,258,555	11,596,312	11,944,201	12,302,528
101-301.000-703.000 - Temporary Emp Salaries	62,527	113,155	151,958	165,011	104,874	165,011	173,000	173,000	173,000	173,000	173,000	173,000
101-301.000-704.000 - Overtime	581,694	569,989	647,768	647,768	334,141	654,246	667,331	680,677	694,291	708,177	722,340	736,787
101-301.000-704.001 - Compensated Absence Accruals	310,709	305,801	376,882	376,882	334,142	376,882	400,000	400,000	400,000	400,000	400,000	400,000
101-301.000-715.001 - Fringe Benefits/Fica	179,617	182,016	210,549	247,332	160,545	247,332	258,732	271,669	279,819	288,213	296,860	305,766
101-301.000-715.002 - Fringe Benefits/Dental	74,441	69,026	62,471	58,177	37,405	64,123	71,591	72,307	73,030	73,761	74,498	75,243
101-301.000-715.003 - Fringe Benefits/Health	1,127,517	1,228,847	1,353,037	1,433,893	1,037,489	1,433,893	1,521,494	1,590,686	1,663,025	1,738,653	1,817,721	1,900,384
101-301.000-715.004 - Fringe Benefits/Life-Ad&D	16,088	12,897	16,434	15,732	11,882	15,939	16,839	17,007	17,177	17,349	17,523	17,698
101-301.000-715.005 - Fringe Benefits/Optical	6,078	7,396	5,469	5,469	5,961	7,961	8,120	8,282	8,448	8,617	8,789	8,965
101-301.000-715.007 - Fringe Benefits/Dcpension	7,814	14,583	33,598	39,263	25,627	39,263	40,347	41,154	41,977	42,817	43,673	44,546
101-301.000-715.009 - Fringe Benefits/Retiree Insurance	2,799,474	3,207,517	3,389,353	3,528,096	2,487,886	3,528,096	3,742,414	3,917,891	4,096,062	4,282,337	4,477,082	4,680,684
101-301.000-715.013 - Fringe Benefits-Pension-Normal Cost	21,189	18,865	21,987	7,866	3,933	7,866	9,240	8,316	7,484	6,736	6,062	5,456
101-301.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	7,554	2,029	345	-	-	-	764	-	-	-	-	-
101-301.000-715.016 - Fringe Benefits/Act 345	4,293,606	4,505,369	5,690,430	5,350,850	5,350,850	5,350,850	5,516,815	5,771,279	5,730,997	5,969,266	6,218,583	6,488,709
101-301.000-728.000 - Operating	136,887	180,787	109,280	110,000	113,991	130,000	133,000	134,330	135,673	137,030	138,400	139,784
101-301.000-801.000 - Professional Services	691,990	997,624	910,079	1,110,223	861,294	1,110,223	1,121,325	1,143,752	1,166,627	1,189,959	1,213,758	1,238,034
101-301.000-801.008 - Prisoner Housing	96,671	129,320	132,463	132,463	85,923	187,057	188,928	190,817	192,725	194,652	196,599	198,565
101-301.000-808.000 - Memberships/Publications	1,452	1,610	644	1,000	1,266	2,000	2,000	2,020	2,040	2,061	2,081	2,102
101-301.000-809.000 - Conferences/Seminars	4,660	24,765	30,394	30,394	10,739	30,000	30,000	30,300	30,603	30,909	31,218	31,530
101-301.000-827.000 - In House Training	1,320	-	450	-	-	-	-	-	-	-	-	-
101-301.000-827.001 - Pd Act 302 Training Funds	31,576	45,824	37,921	37,921	17,514	26,998	26,998	27,268	27,541	27,816	28,094	28,375
101-301.000-827.002 - Police Academy Recruit Training	-	16,027	14,791	54,000	25,063	54,000	54,000	54,540	55,085	55,636	56,193	56,755
101-301.000-847.000 - Police Service Aid	307,806	359,464	441,805	440,000	329,732	450,000	480,000	484,800	489,648	494,544	499,490	504,485
101-301.000-849.000 - Crossing Guard Safety Program	-	247,858	243,494	243,494	243,544	243,544	250,000	250,000	250,000	250,000	250,000	250,000
101-301.000-850.000 - Communications	15,772	17,112	15,133	15,133	17,468	23,966	24,206	24,690	25,184	25,687	26,201	26,725
101-301.000-865.000 - Gas	24,798	19,772	22,611	22,611	14,695	26,211	26,473	27,003	27,543	28,094	28,656	29,229
101-301.000-921.000 - Electric	87,345	91,717	95,506	95,506	58,996	96,461	97,425	99,374	101,361	103,388	105,456	107,565
101-301.000-923.000 - Water/Sewer	6,087	5,606	5,919	5,919	6,334	9,655	9,751	9,946	10,145	10,348	10,555	10,766
101-301.000-930.000 - Repair & Maintenance	67,010	81,776	30,618	30,618	28,039	35,000	35,350	36,057	36,778	37,514	38,264	39,029
101-301.000-931.002 - Repairs And Maintenance Vehicles	176,299	168,229	131,700	182,678	159,442	184,505	186,350	191,940	197,698	203,629	209,738	216,030
101-301.000-965.008 - Federal Grants	-	25,158	-	-	-	-	-	-	-	-	-	-
101-301.000-969.006 - Jag Grant	34,710	4,496	87,525	93,600	60,343	93,600	152,951	154,481	156,025	157,586	159,161	160,753
101-301.000-969.011 - Non-Federal Grants	-	48,294	-	-	-	-	75,000	-	-	-	-	-
301.000 - Police Department Total	20,042,741	21,232,425	23,263,761	24,278,146	19,049,418	24,546,118	25,730,573	26,744,222	27,348,544	28,254,091	29,194,198	30,179,494
302.000 - Authorities/P & F												
101-302.000-801.000 - Professional Services	21,600	25,000	26,565	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
302.000 - Authorities/P & F Total	21,600	25,000	26,565	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
336.000 - Fire Department												
101-336.000-702.000 - Regular Salaries	7,287,110	7,633,034	8,086,606	9,236,319	6,477,839	9,236,319	9,475,326	9,678,098	9,893,919	10,102,681	10,335,043	10,545,464
101-336.000-704.000 - Overtime	428,811	566,634	678,086	819,052	507,615	819,052	400,000	408,000	416,160	424,483	432,973	441,632
101-336.000-715.001 - Fringe Benefits/Fica	115,150	123,140	132,457	157,796	104,257	148,850	153,192	156,248	159,496	162,644	166,136	169,313
101-336.000-715.002 - Fringe Benefits/Dental	70,334	65,183	61,088	61,212	39,332	67,426	80,606	81,413	82,227	83,049	83,879	84,718
101-336.000-715.003 - Fringe Benefits/Health	1,093,670	1,200,575	1,246,893	1,350,740	956,586	1,350,740	1,425,441	1,490,265	1,558,037	1,628,890	1,702,967	1,780,411
101-336.000-715.004 - Fringe Benefits/Life-Ad&D	16,294	14,240	15,886	17,907	13,502	18,100	19,178	15,078	15,229	15,381	15,535	15,690
101-336.000-715.005 - Fringe Benefits/Optical	5,168	4,793	6,394	6,394	3,851	6,458	6,523	6,588	6,654	6,721	6,788	6,856
101-336.000-715.007 - Fringe Benefits/Dcpension	-	3,953	5,547	5,772	3,723	11,243	21,221	21,646	22,078	22,520	22,970	23,430
101-336.000-715.009 - Fringe Benefits/Retiree Insurance	1,914,652	2,093,169	2,186,193	2,258,469	1,615,208	2,297,357	2,436,913	2,551,176	2,667,194	2,788,489	2,915,299	3,047,877
101-336.000-715.013 - Fringe Benefits-Pension-Normal Cost	11,305	13,831	16,025	7,866	3,933	7,866	9,240	8,316	7,484	6,736	6,062	5,456
101-336.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	4,742	1,082	345	-	-	-	764	-	-	-	-	-
101-336.000-715.016 - Fringe Benefits/Act 345	3,979,439	4,175,708	4,284,530	5,938,137	5,938,137	5,938,137	6,122,319	6,404,713	6,360,009	6,624,429	6,901,111	7,200,885
101-336.000-728.000 - Operating	283,765	314,630	254,159	254,159	145,938	256,700	300,000	306,000	312,120	318,362	324,730	331,224
101-336.000-801.000 - Professional Services	718,659	756,610	863,266	863,266	599,738	871,899	900,000	918,000	936,360	955,087	974,189	993,673
101-336.000-808.000 - Memberships/Publications	6,931	6,263	24,656	24,656	7,075	24,902	25,000	25,500	26,010	26,530	27,061	27,602
101-336.000-809.000 - Conferences/Seminars	2,264	3,025	3,790	3,790	3,226	3,828	15,000	15,300	15,606	15,918	16,236	16,561
101-336.000-827.000 - In House Training	52,855	68,315	48,953	48,953	47,305	68,058	75,000	76,500	78,030	79,591	81,182	82,806
101-336.000-850.000 - Communications	16,374	20,984	6,396	6,396	6,207	8,839	10,000	10,200	10,404	10,612	10,824	11,041
101-336.000-865.000 - Gas	24,377	23,062	21,052	21,052	9,764	21,262	21,475	21,904	22,342	22,789	23,245	23,710
101-336.000-921.000 - Electric	34,368	35,103	43,284	43,284	25,483	44,734	45,181	46,085	47,006	47,947	48,906	49,884
101-336.000-923.000 - Water/Sewer	20,185	17,825	18,094	18,094	16,897	21,810	22,028	22,469	22,918	23,376	23,844	24,321
101-336.000-930.000 - Repair & Maintenance	32,918	55,287	56,871	56,871	23,937	57,439	55,000	56,100	57,222	58,366	59,534	60,724
101-336.000-931.000 - Repair & Maint Services	290,745	273,087	206,364	206,364	139,765	208,428	225,000	229,500	234,090	238,772	243,547	248,418
101-336.000-940.000 - Rentals	10,666	9,195	5,818	5,818	-	-	-	-	-	-	-	-
101-336.000-955.000 - Miscellaneous	4,511	2,808	1,983	1,983	667	2,000	5,000	5,100	5,202	5,306	5,412	5,520
101-336.000-969.011 - Non-Federal Grants	-	-	-	243,102	243,102	243,102	-	-	-	-	-	-
336.000 - Fire Department Total	16,425,294	17,481,534	18,274,736	21,657,450	16,933,087	21,734,550	21,849,406	22,554,197	22,955,799	23,668,680	24,427,473	25,197,217



City of Westland
Fiscal Year 2025-2026 Annual Budget
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Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
440.000 - Neighborhood Services												
101-440.000-702.000 - Regular Salaries	192	60,766	-	-	-	-	-	-	-	-	-	-
101-440.000-704.000 - Overtime	43	1,788	-	-	-	-	-	-	-	-	-	-
101-440.000-715.001 - Fringe Benefits/Fica	18	4,653	-	-	-	-	-	-	-	-	-	-
101-440.000-715.002 - Fringe Benefits/Dental	-	483	-	-	-	-	-	-	-	-	-	-
101-440.000-715.003 - Fringe Benefits/Health	-	8,216	-	-	-	-	-	-	-	-	-	-
101-440.000-715.004 - Fringe Benefits/Life-Ad&D	-	127	2	-	-	-	-	-	-	-	-	-
101-440.000-715.007 - Fringe Benefits/Dcpension	24	6,244	-	-	-	-	-	-	-	-	-	-
101-440.000-728.000 - Operating	1,062	3,801	647	3,060	764	1,000	1,000	1,010	1,020	1,030	1,041	1,051
101-440.000-801.000 - Professional Services	452,819	372,027	327,538	329,052	140,670	226,726	484,670	552,110	590,870	596,779	602,746	608,774
101-440.000-850.000 - Communications	445	1,497	1,373	1,764	928	1,373	1,373	1,386	1,400	1,414	1,428	1,443
101-440.000-930.003 - Tree Replacement Program	18,900	17,500	14,625	17,833	1,050	15,000	15,000	15,150	15,302	15,455	15,609	15,765
440.000 - Neighborhood Services Total	473,502	477,103	344,185	351,709	143,411	244,099	502,042	569,656	608,592	614,678	620,824	627,033



City of Westland
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Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
500.000 - Motor Pool												
101-500.000-702.000 - Regular Salaries	57,305	58,855	65,839	70,843	45,047	67,915	71,135	73,269	75,467	77,731	80,063	82,465
101-500.000-704.000 - Overtime	5,810	7,897	5,663	5,832	5,489	6,000	7,500	7,575	7,651	7,727	7,805	7,883
101-500.000-715.001 - Fringe Benefits/Fica	4,657	4,923	5,274	5,666	3,727	5,666	6,016	6,185	6,358	6,538	6,722	6,912
101-500.000-715.002 - Fringe Benefits/Dental	330	354	327	310	200	342	385	389	393	397	401	405
101-500.000-715.003 - Fringe Benefits/Health	8,982	10,228	10,742	11,075	7,582	11,075	11,186	11,695	12,226	12,782	13,364	13,971
101-500.000-715.004 - Fringe Benefits/Life-Ad&D	144	121	148	234	105	140	140	142	143	145	146	148
101-500.000-715.005 - Fringe Benefits/Optical	-	2	12	12	9	12	12	12	12	12	12	12
101-500.000-715.007 - Fringe Benefits/Dcpension	6,312	6,675	7,150	7,668	5,054	7,455	7,813	7,970	8,129	8,292	8,458	8,627
101-500.000-728.000 - Operating	540,377	551,859	460,041	563,603	249,781	464,642	446,788	451,256	455,769	460,326	464,930	469,579
101-500.000-801.000 - Professional Services	5,126	6,341	6,582	6,582	5,194	6,647	6,378	6,442	6,506	6,571	6,637	6,703
101-500.000-930.000 - Repair & Maintenance	206,821	183,352	192,091	240,373	98,888	194,012	168,902	170,591	172,297	174,020	175,760	177,518
101-500.000-931.000 - Repair & Maint Services	93,804	53,080	50,059	58,158	34,241	58,158	48,740	49,227	49,719	50,217	50,719	51,226
500.000 - Motor Pool Total	929,668	883,685	803,929	970,355	455,317	822,064	774,995	784,752	794,671	804,758	815,015	825,447
521.000 - Sanitation												
101-521.000-702.000 - Regular Salaries	-	-	15,544	117,094	58,547	113,094	118,454	120,823	123,240	125,705	128,219	130,783
101-521.000-704.000 - Overtime	-	-	3,366	12,612	6,306	12,612	12,990	13,250	13,515	13,785	14,061	14,342
101-521.000-715.001 - Fringe Benefits/Fica	-	-	1,447	8,958	4,479	8,958	9,062	9,243	9,428	9,616	9,809	10,005
101-521.000-715.002 - Fringe Benefits/Dental	-	-	226	1,428	714	1,428	1,490	1,520	1,550	1,581	1,613	1,645
101-521.000-715.003 - Fringe Benefits/Health	-	-	3,429	12,104	6,052	12,104	31,788	32,741	33,724	34,735	35,777	36,851
101-521.000-715.004 - Fringe Benefits/Life-Ad&D	-	-	65	278	139	278	281	286	292	298	304	310
101-521.000-715.005 - Fringe Benefits/Optical	-	-	7	52	26	52	53	54	55	56	57	58
101-521.000-715.007 - Fringe Benefits/Dcpension	-	-	1,891	11,709	5,855	11,709	11,845	12,082	12,324	12,570	12,822	13,078
101-521.000-728.000 - Operating	2,123	45,487	454	25,000	17,804	17,804	25,000	25,500	26,010	26,530	27,061	27,602
101-521.000-801.000 - Professional Services	4,893,727	4,568,189	5,289,919	6,271,798	4,289,708	6,052,848	6,308,370	6,535,974	6,766,680	7,009,132	7,260,673	7,518,464
101-521.000-831.001 - Administrative	198,653	211,609	229,084	218,465	218,465	218,465	232,891	243,646	259,068	272,557	287,651	305,565
101-521.000-930.000 - Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
101-521.000-969.000 - Contribution To Other Fds	760,969	509,662	-	-	-	-	-	-	-	-	-	-
101-521.000-969.011 - Non-Federal Grants	19,015	-	-	-	-	-	-	-	-	-	-	-
101-521.000-970.002 - Capital Outlay/Equipment	-	35,498	-	293,952	-	293,952	-	-	-	-	-	-
101-521.000-991.000 - Principal	76,798	79,781	84,254	87,982	-	87,982	93,202	95,439	99,167	102,895	105,877	110,351
101-521.000-995.000 - Interest	52,357	48,521	44,532	40,245	20,197	40,245	35,845	32,816	29,595	26,124	22,395	18,424
521.000 - Sanitation Total	6,003,642	5,498,748	5,674,217	7,101,679	4,628,292	6,871,533	6,881,271	7,123,375	7,374,647	7,635,585	7,906,318	8,187,479



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
700.000 - Housing Department												
101-700.000-702.000 - Regular Salaries	250,942	259,187	270,831	290,459	192,259	291,925	322,156	331,821	341,775	352,029	362,589	373,467
101-700.000-704.000 - Overtime	52,266	50,431	67,731	53,230	36,059	54,040	55,662	55,662	55,662	55,662	55,662	55,662
101-700.000-715.001 - Fringe Benefits/Fica	22,662	23,292	25,484	25,938	17,113	25,938	28,903	29,642	30,404	31,188	31,996	32,828
101-700.000-715.002 - Fringe Benefits/Dental	3,498	3,148	2,973	2,812	1,812	3,106	3,496	3,531	3,566	3,602	3,638	3,675
101-700.000-715.003 - Fringe Benefits/Health	50,176	41,890	43,713	43,838	30,102	43,838	44,789	46,826	48,955	51,182	53,509	55,943
101-700.000-715.004 - Fringe Benefits/Life-Ad&D	745	556	731	700	527	702	702	709	716	723	731	738
101-700.000-715.005 - Fringe Benefits/Optical	793	728	313	313	304	350	500	500	500	500	500	500
101-700.000-715.007 - Fringe Benefits/DCPension	10,036	20,571	24,922	25,227	16,740	26,437	28,270	28,835	29,412	30,000	30,600	31,212
101-700.000-715.013 - Fringe Benefits-Pension-Normal Cost	20,400	17,765	20,407	6,129	3,064	6,129	5,700	5,130	4,617	4,155	3,740	3,366
101-700.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	4,597	5,831	438	-	-	-	-	-	-	-	-	-
101-700.000-715.015 - Retiree/Vested Fringe-Mers Pension Ual	13,792	17,491	1,313	-	-	-	-	-	-	-	-	-
700.000 - Housing Department Total	429,909	440,890	458,856	448,645	297,980	452,465	490,178	502,656	515,608	529,041	542,965	557,390
721.000 - Building Department												
101-721.000-702.000 - Regular Salaries	112,159	112,866	127,626	216,460	149,947	211,460	232,373	239,344	246,524	253,920	261,537	269,384
101-721.000-704.000 - Overtime	1,952	2,885	12,026	31,409	14,880	21,564	16,779	16,947	17,117	17,288	17,461	17,635
101-721.000-715.001 - Fringe Benefits/Fica	8,421	8,474	10,271	18,244	11,988	18,244	19,060	19,606	20,169	20,747	21,343	21,957
101-721.000-715.002 - Fringe Benefits/Dental	1,040	1,492	1,453	2,136	1,394	2,390	3,390	3,424	3,458	3,493	3,528	3,563
101-721.000-715.003 - Fringe Benefits/Health	24,223	22,582	38,510	61,303	46,012	61,303	76,370	79,843	83,474	87,270	91,239	95,388
101-721.000-715.004 - Fringe Benefits/Life-Ad&D	278	225	301	573	482	654	758	766	773	781	789	797
101-721.000-715.005 - Fringe Benefits/Optical	-	2	346	1,200	461	750	750	750	750	750	750	750
101-721.000-715.007 - Fringe Benefits/Dcpension	6,531	7,063	9,259	13,807	8,389	12,033	13,109	13,371	13,639	13,912	14,190	14,474
101-721.000-728.000 - Operating	3,526	13,705	3,331	3,331	2,964	3,364	3,364	3,398	3,432	3,466	3,501	3,536
101-721.000-801.000 - Professional Services	871,334	848,971	876,548	707,521	477,152	723,060	725,240	739,745	754,540	769,631	785,023	800,724
101-721.000-801.999 - Engineering Fees	105,331	143,713	335,430	254,208	35,718	283,991	286,831	292,567	298,419	304,387	310,475	316,684
101-721.000-808.000 - Memberships/Publications	344	675	43	43	-	100	95	96	97	98	99	100
101-721.000-850.000 - Communications	143	2,086	2,401	2,401	1,566	2,566	2,592	2,617	2,644	2,670	2,697	2,724
721.000 - Building Department Total	1,135,280	1,164,741	1,417,545	1,312,636	750,953	1,341,478	1,380,711	1,412,475	1,445,035	1,478,413	1,512,632	1,547,715



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
724.000 - Planning Department												
101-724.000-702.000 - Regular Salaries	137,347	149,263	159,641	177,646	118,705	177,646	208,125	217,991	224,530	231,266	238,204	245,350
101-724.000-704.000 - Overtime	576	782	2,313	1,878	1,311	2,500	2,500	2,525	2,550	2,576	2,602	2,628
101-724.000-715.001 - Fringe Benefits/Fica	10,441	11,379	12,266	12,651	9,031	12,651	15,922	16,676	17,177	17,692	18,223	18,769
101-724.000-715.002 - Fringe Benefits/Dental	2,127	2,278	2,108	1,995	1,285	2,203	3,096	3,127	3,159	3,190	3,222	3,254
101-724.000-715.003 - Fringe Benefits/Health	25,015	28,597	29,772	29,763	21,707	29,763	37,341	39,039	40,814	42,670	44,611	46,639
101-724.000-715.004 - Fringe Benefits/Life-Ad&D	419	354	426	442	305	407	477	482	487	492	497	502
101-724.000-715.005 - Fringe Benefits/Optical	-	1	3	300	264	300	300	300	300	300	300	300
101-724.000-715.007 - Fringe Benefits/Dcpension	26,055	33,261	35,240	39,401	26,368	39,460	42,506	43,356	44,224	45,108	46,010	46,930
101-724.000-728.000 - Operating	743	571	2,073	2,073	225	1,000	1,000	1,010	1,020	1,030	1,041	1,051
101-724.000-801.000 - Professional Services	202	-	-	3,410	725	3,410	3,800	3,838	3,876	3,915	3,954	3,994
101-724.000-801.040 - Professional Services-Grants	11,720	2,494	8,696	-	-	-	-	-	-	-	-	-
101-724.000-808.000 - Memberships/Publications	347	725	1,756	1,756	-	1,756	1,900	1,919	1,938	1,958	1,977	1,997
724.000 - Planning Department Total	214,992	229,705	254,294	271,314	179,926	271,097	316,968	330,264	340,075	350,197	360,640	371,415
728.000 - Economic Development												
101-728.000-702.000 - Regular Salaries	156,715	202,470	276,727	243,709	158,355	243,437	255,788	265,763	273,736	281,948	290,407	299,119
101-728.000-704.000 - Overtime	1,132	2,678	2,725	2,675	1,365	2,675	3,000	3,030	3,060	3,091	3,122	3,153
101-728.000-715.001 - Fringe Benefits/Fica	11,614	15,290	20,871	17,093	11,516	17,933	19,797	20,563	21,175	21,805	22,455	23,124
101-728.000-715.002 - Fringe Benefits/Dental	861	1,633	1,754	3,102	1,971	3,378	3,614	3,650	3,687	3,724	3,761	3,798
101-728.000-715.003 - Fringe Benefits/Health	15,680	21,912	34,419	65,458	44,123	51,544	54,414	56,889	59,476	62,180	65,008	67,965
101-728.000-715.004 - Fringe Benefits/Life-Ad&D	502	517	632	594	463	618	618	624	630	636	643	649
101-728.000-715.005 - Fringe Benefits/Optical	245	13	611	611	369	750	750	750	750	750	750	750
101-728.000-715.007 - Fringe Benefits/Dcpension	2,975	8,085	22,589	31,419	24,911	39,860	52,355	53,402	54,470	55,559	56,671	57,804
101-728.000-715.013 - Fringe Benefits-Pension-Normal Cost	12,243	17,368	20,204	21,808	10,904	21,808	-	-	-	-	-	-
101-728.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	3,209	956	291	-	-	-	-	-	-	-	-	-
101-728.000-715.015 - Retiree/Vested Fringe-Mers Pension Ual	14,440	4,304	1,311	-	-	-	-	-	-	-	-	-
101-728.000-728.000 - Operating	1,543	289	2,220	2,220	451	2,000	2,500	2,525	2,550	2,576	2,602	2,628
101-728.000-801.000 - Professional Services	215	80	725	55,175	-	5,000	950	960	969	979	989	998
101-728.000-808.000 - Memberships/Publications	1,379	1,614	1,320	1,320	1,385	1,500	1,425	1,439	1,454	1,468	1,483	1,498
101-728.000-850.000 - Communications	67	-	144	-	-	-	-	-	-	-	-	-
728.000 - Economic Development Total	222,821	277,209	386,543	445,184	255,813	390,504	395,211	409,595	421,957	434,717	447,889	461,486
736.000 - Communications Department												
101-736.000-728.000 - Operating	14,111	12,348	24,979	28,577	10,673	25,000	25,000	25,250	25,503	25,758	26,015	26,275
101-736.000-801.000 - Professional Services	487,974	508,383	551,896	581,382	411,812	581,382	581,382	593,009	604,870	616,967	629,306	641,892
736.000 - Communications Department Total	502,086	520,731	576,875	609,959	422,485	606,382	606,382	618,259	630,372	642,724	655,321	668,168



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
748.000 - Community Development												
101-748.000-702.000 - Regular Salaries	231,076	234,140	260,875	291,112	185,193	291,112	351,504	365,565	376,532	387,828	399,462	411,446
101-748.000-703.000 - Temporary Emp Salaries	44,808	35,053	66,454	47,723	21,309	47,723	53,000	54,060	55,141	56,244	57,369	58,516
101-748.000-704.000 - Overtime	4,840	4,367	16,715	5,260	4,150	5,260	5,260	5,313	5,366	5,419	5,473	5,528
101-748.000-715.001 - Fringe Benefits/Fica	16,977	17,526	20,276	21,878	13,640	21,878	27,292	28,372	29,215	30,083	30,978	31,899
101-748.000-715.002 - Fringe Benefits/Dental	3,399	3,640	2,368	2,811	1,559	2,811	4,787	4,835	4,883	4,932	4,981	5,031
101-748.000-715.003 - Fringe Benefits/Health	55,479	62,984	56,872	55,908	37,010	55,908	61,116	63,895	66,801	69,839	73,015	76,335
101-748.000-715.004 - Fringe Benefits/Life-Ad&D	635	518	666	622	370	489	618	624	630	636	643	649
101-748.000-715.005 - Fringe Benefits/Optical	211	941	984	984	797	1,000	1,100	1,100	1,100	1,100	1,100	1,100
101-748.000-715.007 - Fringe Benefits/DC Pension	4,002	980	3,637	7,496	3,391	7,496	11,405	11,633	11,866	12,103	12,345	12,592
101-748.000-715.013 - Fringe Benefits-Pension-Normal Cost	12,243	20,367	24,507	26,056	13,028	26,056	28,228	25,405	22,865	20,578	18,520	16,668
101-748.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	3,209	1,694	291	-	-	-	-	-	-	-	-	-
101-748.000-728.000 - Operating	4,411	9,327	10,879	10,879	5,797	10,988	11,098	11,209	11,321	11,434	11,548	11,664
101-748.000-801.000 - Professional Services	75,116	54,922	79,579	80,000	64,202	80,000	80,000	80,800	81,608	82,424	83,248	84,081
101-748.000-808.000 - Memberships/Publications	466	341	895	895	548	904	950	960	969	979	989	998
101-748.000-809.000 - Conferences/Seminars	420	724	1,940	4,500	3,818	4,500	4,500	4,545	4,590	4,636	4,683	4,730
101-748.000-850.000 - Communications	1,401	4,101	4,242	4,242	3,754	4,500	4,500	4,545	4,590	4,636	4,683	4,730
101-748.000-880.000 - Community Promotion	5,850	45,193	8,775	8,775	3,832	10,000	10,000	10,100	10,201	10,303	10,406	10,510
101-748.000-920.000 - Utility Services	20,721	18,947	21,754	21,990	9,339	21,990	22,429	22,654	22,880	23,109	23,340	23,574
101-748.000-921.000 - Electric	36,652	35,741	40,023	40,023	25,089	43,502	43,937	44,376	44,820	45,268	45,721	46,178
101-748.000-923.000 - Water/Sewer	4,537	6,844	4,757	4,757	4,131	5,827	5,886	5,944	6,004	6,064	6,124	6,186
101-748.000-930.000 - Repair & Maintenance	17,235	14,658	15,608	15,608	9,956	15,000	15,000	15,150	15,302	15,455	15,609	15,765
101-748.000-931.000 - Repair & Maint Services	57,881	50,117	71,619	61,302	48,415	61,302	50,000	50,500	51,005	51,515	52,030	52,551
101-748.000-940.000 - Rentals	4,769	2,905	546	546	-	-	-	-	-	-	-	-
101-748.000-969.005 - Grant Funds	-	-	-	135,220	161,999	161,999	-	-	-	-	-	-
101-748.000-969.006 - Jag Grant	19,260	25,087	55,213	55,213	37,086	65,000	62,120	62,120	62,120	62,120	62,120	62,120
748.000 - Community Development Total	625,599	651,117	769,474	903,800	658,415	945,246	854,730	873,704	889,809	906,706	924,389	942,851



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
751.000 - Parks & Recreation												
101-751.000-702.000 - Regular Salaries	187,967	209,154	285,481	334,014	225,684	337,526	352,449	366,194	377,180	388,495	400,150	412,155
101-751.000-704.000 - Overtime	8,978	9,028	13,602	29,369	16,177	25,000	25,000	25,250	25,503	25,758	26,015	26,275
101-751.000-715.001 - Fringe Benefits/Fica	15,209	16,823	22,853	26,462	18,246	27,455	28,875	29,945	30,805	31,690	32,602	33,540
101-751.000-715.002 - Fringe Benefits/Dental	3,142	3,366	3,688	3,795	2,446	4,193	4,719	4,766	4,814	4,862	4,910	4,960
101-751.000-715.003 - Fringe Benefits/Health	14,283	15,615	22,761	25,402	21,874	38,741	46,181	48,282	50,477	52,773	55,173	57,682
101-751.000-715.004 - Fringe Benefits/Life-Ad&D	635	559	822	922	716	955	955	964	974	984	993	1,003
101-751.000-715.005 - Fringe Benefits/Optical	52	134	352	600	483	600	600	600	600	600	600	600
101-751.000-715.007 - Fringe Benefits/Dcpension	20,593	27,224	43,035	47,334	34,453	51,431	55,530	56,640	57,773	58,929	60,107	61,309
101-751.000-715.013 - Fringe Benefits-Pension-Normal Cost	6,363	8,797	10,062	7,866	3,933	7,866	9,240	8,316	7,484	6,736	6,062	5,456
101-751.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	3,336	-	345	-	-	-	764	-	-	-	-	-
101-751.000-728.000 - Operating	39,599	33,436	17,662	18,662	12,202	18,662	20,000	20,200	20,402	20,606	20,812	21,020
101-751.000-728.002 - Concession Expenditures	9,308	14,084	45,103	45,103	18,689	45,000	45,000	45,450	45,905	46,364	46,827	47,295
101-751.000-801.000 - Professional Services	134,608	154,561	169,789	169,789	129,144	171,487	181,690	183,507	185,342	187,196	189,068	190,959
101-751.000-801.005 - Farmer's Market	-	-	3,767	10,000	7,684	15,000	15,000	15,150	15,302	15,455	15,609	15,765
101-751.000-808.000 - Memberships/Publications	719	301	975	975	995	1,000	1,425	1,439	1,454	1,468	1,483	1,498
101-751.000-850.000 - Communications	326	506	-	-	-	-	-	-	-	-	-	-
101-751.000-891.000 - Sports Services	974	1,008	1,041	1,041	1,068	1,068	3,500	3,535	3,570	3,606	3,642	3,679
101-751.000-921.000 - Electric	24,543	28,808	47,855	35,327	14,113	48,334	48,817	49,305	49,798	50,296	50,799	51,307
101-751.000-923.000 - Water/Sewer	9,417	7,143	6,017	6,017	2,746	6,077	6,138	6,199	6,261	6,324	6,387	6,451
101-751.000-930.000 - Repair & Maintenance	60,959	152,138	49,543	150,000	17,216	150,000	150,000	151,500	153,015	154,545	156,091	157,652
101-751.000-930.002 - Repair & Maint-Wayne Co Millage Share	148,651	25,774	-	131,778	-	-	131,778	-	131,778	-	131,778	-
101-751.000-940.000 - Rentals	20,567	16,441	22,238	22,238	12,082	22,965	25,000	25,250	25,503	25,758	26,015	26,275
101-751.000-969.011 - Non-Federal Grants	6,613	-	185,995	-	-	-	-	-	-	-	-	-
751.000 - Parks & Recreation Total	716,843	724,899	952,986	1,066,695	539,951	973,359	1,152,660	1,042,494	1,193,940	1,082,443	1,235,125	1,124,881
752.000 - Golf Course												
101-752.000-728.000 - Operating	41,147	43,738	41,360	42,470	18,177	42,470	42,470	43,320	44,186	45,070	45,971	46,890
101-752.000-801.000 - Professional Services	270,922	299,082	305,110	315,126	217,346	315,126	320,126	323,327	326,561	329,826	333,124	336,456
101-752.000-850.000 - Communications	2,374	2,290	2,740	2,997	2,222	2,997	3,027	3,088	3,150	3,213	3,277	3,342
101-752.000-865.000 - Gas	4,551	3,862	4,347	5,119	3,740	6,393	6,457	6,587	6,718	6,853	6,990	7,129
101-752.000-921.000 - Electric	8,019	7,910	9,904	9,090	6,182	10,556	10,662	10,875	11,093	11,315	11,541	11,772
101-752.000-923.000 - Water/Sewer	3,145	2,727	2,089	3,538	1,834	3,538	3,573	3,645	3,718	3,792	3,868	3,945
101-752.000-931.000 - Repair & Maint Services	7,941	12,504	10,879	16,614	3,042	16,614	16,780	17,115	17,458	17,807	18,163	18,526
101-752.000-940.000 - Rentals	16,988	21,235	21,235	25,000	12,741	21,235	21,235	21,447	21,662	21,878	22,097	22,318
752.000 - Golf Course Total	355,087	393,348	397,663	419,955	265,284	418,930	424,331	429,404	434,544	439,753	445,031	450,380



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
753.000 - Ice Arena												
101-753.000-728.000 - Operating	36,391	49,732	56,323	51,005	43,956	51,005	51,515	52,030	52,551	53,076	53,607	54,143
101-753.000-728.004 - Community Event	24,322	-	-	-	-	-	-	-	-	-	-	-
101-753.000-801.000 - Professional Services	146,950	166,206	166,696	195,564	165,131	195,564	198,564	200,550	202,555	204,581	206,626	208,693
101-753.000-850.000 - Communications	4,766	4,825	4,861	5,000	3,378	5,069	5,119	5,171	5,222	5,275	5,327	5,381
101-753.000-865.000 - Gas	21,741	21,396	26,172	26,499	19,925	31,977	32,296	32,619	32,946	33,275	33,608	33,944
101-753.000-921.000 - Electric	61,540	74,234	84,678	89,984	57,245	89,984	91,784	92,702	93,629	94,565	95,511	96,466
101-753.000-923.000 - Water/Sewer	17,184	18,316	21,762	20,800	10,902	23,630	23,867	24,105	24,346	24,590	24,836	25,084
101-753.000-930.000 - Repair & Maintenance	3,875	1,719	3,745	7,571	7,345	7,571	7,647	7,723	7,801	7,879	7,957	8,037
101-753.000-931.000 - Repair & Maint Services	23,396	13,696	15,925	22,266	15,151	22,266	22,489	22,714	22,941	23,171	23,402	23,636
753.000 - Ice Arena Total	340,164	350,124	380,162	418,690	323,034	427,067	433,282	437,615	441,991	446,411	450,875	455,383
803.000 - Historical Commission												
101-803.000-728.000 - Operating	1,156	4,920	6,640	2,442	2,085	2,342	3,000	3,030	3,060	3,091	3,122	3,153
101-803.000-865.000 - Gas	5,574	5,059	3,820	6,149	2,554	4,742	4,932	4,981	5,031	5,081	5,132	5,184
101-803.000-921.000 - Electric	3,642	3,837	4,709	4,018	2,823	4,922	5,119	5,170	5,221	5,274	5,326	5,380
101-803.000-923.000 - Water/Sewer	1,585	1,432	1,330	1,782	1,291	1,799	1,871	1,889	1,908	1,927	1,947	1,966
101-803.000-931.000 - Repair & Maint Services	10,689	7,911	2,415	10,000	8,113	10,000	10,000	10,100	10,201	10,303	10,406	10,510
803.000 - Historical Commission Total	22,646	23,159	18,916	24,392	16,866	23,805	24,921	25,170	25,422	25,676	25,933	26,192
810.000 - Youth Assistance Program												
101-810.000-728.000 - Operating	4,531	891	5,644	5,000	3,799	5,000	5,000	5,050	5,101	5,152	5,203	5,255
101-810.000-801.000 - Professional Services	205,637	224,144	243,496	256,329	181,566	256,329	266,325	276,978	288,057	299,580	311,563	324,025
101-810.000-802.000 - Contractual Services	107,889	149,875	191,296	170,227	143,458	182,459	200,000	202,000	204,020	206,060	208,121	210,202
101-810.000-910.001 - Insurance	18,813	24,437	21,265	20,613	14,991	20,613	23,087	23,318	23,551	23,786	24,024	24,264
101-810.000-969.014 - First Contact Grant	294,536	511,979	387,720	325,000	146,211	325,000	325,000	325,000	325,000	325,000	325,000	325,000
101-810.000-969.015 - Non-Federal Grants-Yap	19,431	32,426	33,618	35,339	21,022	35,339	36,399	36,763	37,131	37,502	37,877	38,256
810.000 - Youth Assistance Program Total	650,837	943,752	883,038	812,509	511,048	824,740	855,811	869,109	882,859	897,080	911,788	927,003



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
811.000 - Senior Resources												
101-811.000-702.000 - Regular Salaries	242,315	245,468	285,919	302,255	209,409	302,255	309,669	321,746	331,399	341,341	351,581	362,128
101-811.000-704.000 - Overtime	2,780	3,751	6,606	8,594	5,224	8,594	10,000	10,100	10,201	10,303	10,406	10,510
101-811.000-715.001 - Fringe Benefits/Fica	18,540	18,824	21,942	23,706	16,304	23,706	24,455	25,386	26,132	26,901	27,692	28,507
101-811.000-715.002 - Fringe Benefits/Dental	1,691	1,844	1,825	2,843	1,819	3,118	3,423	3,457	3,492	3,527	3,562	3,597
101-811.000-715.003 - Fringe Benefits/Health	20,937	23,589	28,068	48,504	34,170	46,504	49,885	52,154	54,526	57,005	59,598	62,308
101-811.000-715.004 - Fringe Benefits/Life-Ad&D	635	550	634	707	569	758	758	766	773	781	789	797
101-811.000-715.005 - Fringe Benefits/Optical	12	158	103	103	18	150	150	150	150	150	150	150
101-811.000-715.007 - Fringe Benefits/DCPension	-	-	3,097	34,184	23,206	34,184	35,009	35,009	35,009	35,009	35,009	35,009
101-811.000-715.013 - Fringe Benefits-Pension-Normal Cost	19,031	23,310	26,872	26,628	13,314	26,628	28,170	25,353	22,818	-	-	-
101-811.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	3,069	5,013	144	-	-	-	764	-	-	-	-	-
101-811.000-727.000 - Office	460	259	1,281	1,281	829	1,293	1,306	1,319	1,333	1,346	1,359	1,373
101-811.000-728.000 - Operating	35,390	45,400	51,270	51,270	43,275	51,782	52,300	52,823	53,351	53,885	54,424	54,968
101-811.000-728.005 - Operating - Senior Resources	3,074	7,279	5,356	9,500	8,154	9,500	9,595	9,691	9,788	9,886	9,985	10,084
101-811.000-801.000 - Professional Services	48,191	37,361	57,809	57,809	48,344	78,334	77,733	78,510	79,296	80,089	80,889	81,698
101-811.000-808.000 - Memberships/Publications	-	50	75	75	-	75	71	72	73	73	74	75
101-811.000-850.000 - Communications	3,547	3,666	4,140	4,140	3,050	4,484	4,529	4,574	4,620	4,666	4,713	4,760
101-811.000-865.000 - Gas	9,640	8,992	8,755	8,755	6,191	10,705	10,812	10,920	11,029	11,140	11,251	11,364
101-811.000-921.000 - Electric	16,461	17,387	23,843	23,843	14,985	26,643	26,910	27,179	27,451	27,725	28,002	28,282
101-811.000-923.000 - Water/Sewer	4,816	5,401	3,793	3,793	2,825	3,830	3,869	3,907	3,946	3,986	4,026	4,066
101-811.000-930.000 - Repair & Maintenance	4,476	4,779	15,807	15,807	11,024	15,965	16,125	16,286	16,449	16,614	16,780	16,948
101-811.000-931.000 - Repair & Maint Services	7,573	14,167	10,443	10,443	8,791	10,547	10,653	10,759	10,867	10,976	11,085	11,196
811.000 - Senior Resources Total	442,639	467,247	557,781	634,239	451,499	659,058	676,186	690,164	702,703	695,401	711,375	727,821
851.000 - Insurance & Bonds												
101-851.000-910.000 - Insurance	1,943,471	1,601,210	1,835,960	2,090,000	1,703,409	2,000,000	2,060,000	2,080,600	2,101,406	2,122,420	2,143,644	2,165,081
851.000 - Insurance & Bonds Total	1,943,471	1,601,210	1,835,960	2,090,000	1,703,409	2,000,000	2,060,000	2,080,600	2,101,406	2,122,420	2,143,644	2,165,081
999.000 - Operating Transfers Out												
101-999.000-999.260 - Michigan Indigent Defense Commission	62,341	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450
101-999.000-999.422 - Operating Transfers Out - CIP Fund	-	-	1,000,000	-	-	-	197,050	201,770	206,621	211,604	216,725	221,988
101-999.000-999.425 - Operating Transfers Out - 425	-	-	2,500,000	-	-	-	-	-	-	-	-	-
101-999.000-999.485 - Operating Transfers Out - 485	-	-	-	-	8,214,810	8,214,810	-	-	-	-	-	-
999.000 - Operating Transfers Out Total	62,341	63,450	3,563,450	63,450	8,278,260	8,278,260	260,500	265,221	270,071	275,054	280,175	285,438
Total Expenditures	69,404,191	73,329,713	100,408,924	85,424,204	71,901,322	93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Addition to (Use of) Fund Balance	\$ 1,277,839	\$ 528,654	\$ 507,722	\$ 56,325		\$ 56,325	\$ 97,273	\$ 99,013	\$ 100,806	\$ 102,652	\$ 104,554	\$ 113,219



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Change in Fund Balance												
Revenues	\$ 70,682,030	\$ 73,858,367	\$ 100,916,646	\$ 85,480,529		\$ 93,927,523	\$ 86,494,943	\$ 89,096,752	\$ 91,197,034	\$ 93,477,894	\$ 96,294,938	\$ 98,946,229
Expenditures	69,404,191	73,329,713	100,408,924	85,424,204		93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Addition to (Use of) Fund Balance	<u>\$ 1,277,839</u>	<u>\$ 528,654</u>	<u>\$ 507,722</u>	<u>\$ 56,325</u>		<u>\$ 56,325</u>	<u>\$ 97,273</u>	<u>\$ 99,013</u>	<u>\$ 100,806</u>	<u>\$ 102,652</u>	<u>\$ 104,554</u>	<u>\$ 113,219</u>
Analysis Of Fund Balance												
Beginning Fund Balance	\$ 10,422,444	\$ 11,700,283	\$ 12,228,937	\$ 12,736,659		\$ 12,736,659	\$ 12,792,984	\$ 12,890,256	\$ 12,989,269	\$ 13,090,075	\$ 13,192,727	\$ 13,297,281
Revenues	70,682,030	73,858,367	100,916,646	85,480,529		93,927,523	86,494,943	89,096,752	91,197,034	93,477,894	96,294,938	98,946,229
Expenditures	69,404,191	73,329,713	100,408,924	85,424,204		93,871,198	86,397,670	88,997,739	91,096,228	93,375,242	96,190,384	98,833,009
Ending Fund Balance	<u>\$ 11,700,283</u>	<u>\$ 12,228,937</u>	<u>\$ 12,736,659</u>	<u>\$ 12,792,984</u>		<u>\$ 12,792,984</u>	<u>\$ 12,890,256</u>	<u>\$ 12,989,269</u>	<u>\$ 13,090,075</u>	<u>\$ 13,192,727</u>	<u>\$ 13,297,281</u>	<u>\$ 13,410,501</u>
Fund Balance Categories												
Nonspendable	\$ 1,970,295	\$ 1,765,961	\$ 736,004	\$ 1,150,983		\$ 1,150,983	1,217,649	\$ 1,254,179	\$ 1,291,804	\$ 1,330,558	\$ 1,370,475	\$ 1,411,589
Restricted: Police & Fire Retirement	3,018,000	2,597,000	2,400,000	1,767,260		1,728,372	1,176,740	552,190	506,031	472,653	451,793	423,631
Restricted: Sanitation	-	688,000	1,731,000	1,756,363		1,953,036	1,943,142	1,932,838	1,922,251	1,911,375	1,900,197	1,888,706
Restricted: Opioid Remediation	-	-	106,995	106,995		106,995	106,995	106,995	106,995	106,995	106,995	106,995
Committed: Tree Planting Program	47,196	42,945	31,542	28,388		28,388	25,549	22,994	20,695	18,625	16,763	15,086
Assigned: Various	57,612	25,770	-	-		-	-	-	-	-	-	-
Unassigned	6,607,180	7,109,261	7,731,118	7,982,997		7,825,211	8,420,181	9,120,073	9,242,299	9,352,521	9,451,058	9,564,493
Total Fund Balance	<u>\$ 11,700,283</u>	<u>\$ 12,228,937</u>	<u>\$ 12,736,659</u>	<u>\$ 12,792,984</u>		<u>\$ 12,792,984</u>	<u>\$ 12,890,256</u>	<u>\$ 12,989,269</u>	<u>\$ 13,090,075</u>	<u>\$ 13,192,727</u>	<u>\$ 13,297,281</u>	<u>\$ 13,410,501</u>



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
202 - Major Road												
Revenues												
202-000.000-434.000 - Gas & Weight Tax	\$ 6,784,317	\$ 7,050,299	\$ 7,226,060	\$ 7,359,400	\$ 3,874,332	\$ 7,275,693	\$ 7,471,970	\$ 7,641,855	\$ 7,794,693	\$ 7,950,586	\$ 8,109,598	\$ 8,271,790
202-000.000-502.000 - Federal Government	-	58,993	120	-	-	-	-	-	-	-	-	-
202-000.000-671.000 - Miscellaneous Revenue	85,192	137,920	85,441	83,286	83,286	83,286	81,061	81,061	81,061	81,061	81,061	81,061
Total Revenues	6,869,509	7,247,212	7,311,621	7,442,686	3,957,618	7,358,979	7,553,031	7,722,916	7,875,753	8,031,647	8,190,659	8,352,851
Expenditures												
450.000 - Major Road												
202-450.000-702.000 - Regular Salaries	157,734	189,103	187,882	202,131	76,507	202,131	203,869	207,946	212,105	216,348	220,674	225,088
202-450.000-704.000 - Overtime	24,189	18,084	16,963	18,626	10,061	18,626	17,472	17,996	18,536	19,092	19,664	20,254
202-450.000-715.001 - Fringe Benefits/Fica	13,368	15,276	15,435	16,888	6,650	16,888	16,933	17,271	17,617	17,969	18,328	18,695
202-450.000-715.002 - Fringe Benefits/Dental	1,768	2,133	1,830	2,488	1,087	2,488	2,676	2,729	2,784	2,839	2,896	2,954
202-450.000-715.003 - Fringe Benefits/Health	34,653	42,175	34,441	34,559	24,042	34,559	44,065	45,387	46,749	48,151	49,596	51,084
202-450.000-715.004 - Fringe Benefits/Life-Ad&D	369	359	449	457	309	457	454	463	472	481	491	501
202-450.000-715.005 - Fringe Benefits/Optical	394	297	435	500	135	500	500	510	520	531	541	552
202-450.000-715.007 - Fringe Benefits/Dcpension	12,231	16,422	21,490	23,194	10,363	23,194	25,011	25,512	26,022	26,542	27,073	27,615
202-450.000-715.013 - Fringe Benefits-Pension-Normal Cost	6,040	6,732	8,423	2,751	1,375	2,751	2,558	2,609	2,662	2,715	2,769	2,824
202-450.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	531	88,547	112	-	-	-	-	-	-	-	-	-
202-450.000-728.000 - Operating	1,922	772	497	3,000	335	3,000	3,000	3,060	3,121	3,184	3,247	3,312
202-450.000-801.000 - Professional Services	117,349	31,439	22,632	100,000	20,173	50,000	75,000	76,500	78,030	79,591	81,182	82,806
202-450.000-831.000 - Administration	820,693	850,594	805,280	874,056	612,655	874,056	880,813	909,631	966,727	1,016,949	1,072,996	1,139,622
202-450.000-869.000 - Traffic	52,084	31,395	34,741	32,651	3,278	32,651	36,130	36,853	37,590	38,342	39,108	39,891
202-450.000-872.000 - Local Road	3,392,158	5,525,149	3,613,030	3,680,813	1,937,166	3,680,813	3,735,985	3,820,928	3,897,346	3,975,293	4,054,799	4,135,895
202-450.000-930.000 - Repair & Maintenance	88,556	-	-	10,000	-	10,000	10,000	10,200	10,404	10,612	10,824	11,041
202-450.000-931.000 - Repair & Maint Services	29,510	-	2,628	10,000	-	10,000	10,000	10,200	10,404	10,612	10,824	11,041
202-450.000-939.000 - Routine Maintenance	22,316	19,056	3,431	26,764	7,856	26,764	27,693	28,246	28,811	29,388	29,975	30,575
202-450.000-965.001 - Sidewalk Program	302,826	116,485	68,372	300,000	81,582	300,000	300,000	300,000	306,000	312,120	318,362	324,730
202-450.000-967.000 - Construction	3,132,424	2,308,136	2,041,964	2,055,000	1,533,185	2,605,000	2,250,000	2,100,000	2,200,000	2,200,000	2,050,000	2,050,000
Total Expenditures	8,211,115	9,262,153	6,880,036	7,393,879	4,326,760	7,893,879	7,642,158	7,616,042	7,865,900	8,010,758	8,013,353	8,178,479
Addition to (Use of) Fund Balance	\$ (1,341,606)	\$ (2,014,941)	\$ 431,585	\$ 48,807		\$ (534,900)	\$ (89,127)	\$ 106,874	\$ 9,853	\$ 20,889	\$ 177,305	\$ 174,372
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 6,589,909	\$ 5,248,303	\$ 3,233,362	\$ 3,664,947		\$ 3,664,947	\$ 3,130,047	\$ 3,040,920	\$ 3,147,794	\$ 3,157,648	\$ 3,178,537	\$ 3,355,842
Revenues	6,869,509	7,247,212	7,311,621	7,442,686		7,358,979	7,553,031	7,722,916	7,875,753	8,031,647	8,190,659	8,352,851
Expenditures	8,211,115	9,262,153	6,880,036	7,393,879		7,893,879	7,642,158	7,616,042	7,865,900	8,010,758	8,013,353	8,178,479
Ending Unrestricted Fund Balance	\$ 5,248,303	\$ 3,233,362	\$ 3,664,947	\$ 3,713,754		\$ 3,130,047	\$ 3,040,920	\$ 3,147,794	\$ 3,157,648	\$ 3,178,537	\$ 3,355,842	\$ 3,530,214



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
203 - Local Road												
Revenues												
203-000.000-434.000 - Gas & Weight Tax	\$ 2,439,474	\$ 2,534,382	\$ 2,599,935	\$ 2,646,295	\$ 1,394,594	\$ 2,617,793	\$ 2,688,413	\$ 2,749,538	\$ 2,804,529	\$ 2,860,620	\$ 2,917,832	\$ 2,976,189
203-000.000-699.000 - Operating Transfer In	<u>3,392,158</u>	<u>5,525,149</u>	<u>3,613,030</u>	<u>3,680,813</u>	<u>1,937,166</u>	<u>3,680,813</u>	<u>3,735,985</u>	<u>3,820,928</u>	<u>3,897,346</u>	<u>3,975,293</u>	<u>4,054,799</u>	<u>4,135,895</u>
Total Revenues	<u>5,831,633</u>	<u>8,059,531</u>	<u>6,212,965</u>	<u>6,327,107</u>	<u>3,331,760</u>	<u>6,298,606</u>	<u>6,424,399</u>	<u>6,570,466</u>	<u>6,701,875</u>	<u>6,835,913</u>	<u>6,972,631</u>	<u>7,112,084</u>
Expenditures												
451.000 - Local Road												
203-451.000-702.000 - Regular Salaries	545,181	653,579	649,355	698,631	264,432	698,631	704,638	718,731	733,106	747,768	762,723	777,978
203-451.000-704.000 - Overtime	83,605	62,501	58,626	64,376	34,773	64,376	60,384	62,196	64,062	65,984	67,963	70,002
203-451.000-715.001 - Fringe Benefits/Fica	46,203	52,798	53,347	58,370	22,985	58,370	58,524	59,695	60,889	62,106	63,349	64,615
203-451.000-715.002 - Fringe Benefits/Dental	6,110	7,372	6,325	8,601	3,758	8,601	9,248	9,433	9,621	9,814	10,010	10,210
203-451.000-715.003 - Fringe Benefits/Health	119,772	145,769	116,140	119,446	83,098	119,446	152,304	156,873	161,580	166,427	171,420	176,562
203-451.000-715.004 - Fringe Benefits/Life-Ad&D	1,276	1,242	1,553	1,581	1,068	1,581	1,568	1,599	1,631	1,664	1,697	1,731
203-451.000-715.005 - Fringe Benefits/Optical	1,362	1,026	1,504	2,000	467	2,000	2,000	2,040	2,081	2,122	2,165	2,208
203-451.000-715.007 - Fringe Benefits/Dcpension	42,273	56,759	74,275	80,167	35,819	80,167	86,448	88,177	89,940	91,739	93,574	95,445
203-451.000-715.013 - Fringe Benefits-Pension-Normal Cost	20,877	23,264	29,114	9,507	4,753	9,507	8,842	9,019	9,199	9,383	9,571	9,762
203-451.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	1,835	306,047	388	-	-	-	-	-	-	-	-	-
203-451.000-728.000 - Operating	6,643	2,073	3,505	5,000	1,134	5,000	5,000	5,100	5,202	5,306	5,412	5,520
203-451.000-801.000 - Professional Services	315,660	29,775	24,755	50,000	31,607	50,000	200,000	204,000	208,080	212,242	216,486	220,816
203-451.000-831.000 - Administration	679,254	838,587	864,877	730,204	539,436	730,204	730,600	754,504	801,863	843,520	890,008	945,272
203-451.000-930.000 - Repair & Maintenance	306,078	-	-	50,000	34,240	50,000	50,000	51,000	52,020	53,060	54,122	55,204
203-451.000-931.000 - Repair & Maint Services	101,997	-	3,986	-	-	-	-	-	-	-	-	-
203-451.000-965.001 - Sidewalk Program	342,444	564,449	879,402	600,000	722,530	800,000	600,000	600,000	612,000	624,240	636,725	649,459
203-451.000-967.000 - Construction	<u>3,009,912</u>	<u>4,968,923</u>	<u>4,038,439</u>	<u>3,675,000</u>	<u>3,268,073</u>	<u>3,675,000</u>	<u>2,400,000</u>	<u>1,950,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,050,000</u>	<u>2,050,000</u>
Total Expenditures	<u>5,630,482</u>	<u>7,714,164</u>	<u>6,805,590</u>	<u>6,152,881</u>	<u>5,048,174</u>	<u>6,352,881</u>	<u>5,069,557</u>	<u>4,672,367</u>	<u>4,811,273</u>	<u>4,895,375</u>	<u>5,035,225</u>	<u>5,134,787</u>
Addition to (Use of) Fund Balance	<u>\$ 201,150</u>	<u>\$ 345,367</u>	<u>\$ (592,625)</u>	<u>\$ 174,226</u>		<u>\$ (54,276)</u>	<u>\$ 1,354,842</u>	<u>\$ 1,898,099</u>	<u>\$ 1,890,602</u>	<u>\$ 1,940,538</u>	<u>\$ 1,937,406</u>	<u>\$ 1,977,297</u>
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 914,373	\$ 1,115,524	\$ 1,460,891	\$ 868,266		\$ 868,266	\$ 813,990	\$ 2,168,832	\$ 4,066,931	\$ 5,957,533	\$ 7,898,071	\$ 9,835,477
Revenues	5,831,633	8,059,531	6,212,965	6,327,107		6,298,606	6,424,399	6,570,466	6,701,875	6,835,913	6,972,631	7,112,084
Expenditures	<u>5,630,482</u>	<u>7,714,164</u>	<u>6,805,590</u>	<u>6,152,881</u>		<u>6,352,881</u>	<u>5,069,557</u>	<u>4,672,367</u>	<u>4,811,273</u>	<u>4,895,375</u>	<u>5,035,225</u>	<u>5,134,787</u>
Ending Unrestricted Fund Balance	<u>\$ 1,115,524</u>	<u>\$ 1,460,891</u>	<u>\$ 868,266</u>	<u>\$ 1,042,492</u>		<u>\$ 813,990</u>	<u>\$ 2,168,832</u>	<u>\$ 4,066,931</u>	<u>\$ 5,957,533</u>	<u>\$ 7,898,071</u>	<u>\$ 9,835,477</u>	<u>\$ 11,812,774</u>



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
205 - Metro Act 48 Broadband												
Revenues												
205-000.000-543.005 - Non-Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
205-000.000-577.001 - Metro Act 48 - Broadband	300,474	320,381	305,691	331,914	-	308,747	314,922	321,221	327,645	334,198	340,882	347,700
205-000.000-577.002 - Rightway Revenue	42,362	74,135	27,103	42,962	17,832	47,866	50,260	51,768	53,321	54,920	56,568	58,265
205-000.000-671.000 - Miscellaneous Revenue	3,847	-	-	-	-	-	-	-	-	-	-	-
205-000.000-695.000 - Investment Income	274	3,469	2	-	-	-	-	-	-	-	-	-
Total Revenues	346,956	397,985	332,796	374,876	17,832	356,614	1,365,182	372,988	380,966	389,118	397,450	405,965
Expenditures												
735.000 - Metro Act - Broadband												
205-735.000-801.000 - Professional Services	203,549	290,666	244,262	250,000	160,421	250,000	250,000	262,500	275,625	289,406	303,877	319,070
205-735.000-969.001 - General Fund	9,464	10,081	10,914	10,408	10,408	10,408	11,095	11,608	12,342	12,985	13,704	14,558
205-735.000-970.002 - Capital Outlay/Equipment	-	-	-	-	-	-	1,200,000	-	-	-	-	-
Total Expenditures	213,013	300,747	255,176	260,408	170,829	260,408	1,461,095	274,108	287,967	302,391	317,581	333,628
Addition to (Use of) Fund Balance	\$ 133,942	\$ 97,239	\$ 77,620	\$ 114,468		\$ 96,206	\$ (95,913)	\$ 98,881	\$ 92,998	\$ 86,727	\$ 79,869	\$ 72,337
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 267,802	\$ 401,744	\$ 498,983	\$ 576,603		\$ 576,603	\$ 672,809	\$ 576,896	\$ 675,777	\$ 768,775	\$ 855,502	\$ 935,371
Revenues	346,956	397,985	332,796	374,876		356,614	1,365,182	372,988	380,966	389,118	397,450	405,965
Expenditures	213,013	300,747	255,176	260,408		260,408	1,461,095	274,108	287,967	302,391	317,581	333,628
Ending Unrestricted Fund Balance	\$ 401,744	\$ 498,983	\$ 576,603	\$ 691,071		\$ 672,809	\$ 576,896	\$ 675,777	\$ 768,775	\$ 855,502	\$ 935,371	\$ 1,007,708
211 - Emergency 911 Fund												
Revenues												
211-000.000-574.000 - Cww 911 Revenue State	\$ 83,285	\$ 150,246	\$ 107,677	\$ 154,783	\$ 82,934	\$ 154,783	\$ 157,879	\$ 161,037	\$ 164,257	\$ 167,542	\$ 170,893	\$ 174,311
211-000.000-601.001 - E-911 Revenues Local	525,694	323,888	377,292	372,623	182,646	372,623	380,075	387,677	395,430	403,339	411,405	419,634
211-000.000-695.000 - Investment Income	131	1,230	1	-	-	-	-	-	-	-	-	-
Total Revenues	609,109	475,364	484,970	527,406	265,580	527,406	537,954	548,713	559,687	570,881	582,299	593,945
Expenditures												
651.000 - Forfeiture Fund												
211-651.000-801.000 - Professional Services	4,348	3,500	3,975	5,654	3,500	5,543	5,654	5,767	5,882	6,000	6,120	6,242
211-651.000-999.000 - Operating Transfers Out	450,000	450,000	289,248	521,752	521,752	521,752	501,865	542,946	553,805	564,882	576,179	587,703
Total Expenditures	454,348	453,500	293,223	527,406	525,252	527,295	507,518	548,713	559,687	570,881	582,299	593,945
Addition to (Use of) Fund Balance	\$ 154,761	\$ 21,864	\$ 191,747	\$ 0		\$ 111	\$ 30,436	\$ -	\$ -	\$ -	\$ -	\$ -
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ (398,919)	\$ (244,158)	\$ (222,294)	\$ (30,547)		\$ (30,547)	\$ (30,436)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	609,109	475,364	484,970	527,406		527,406	537,954	548,713	559,687	570,881	582,299	593,945
Expenditures	454,348	453,500	293,223	527,406		527,295	507,518	548,713	559,687	570,881	582,299	593,945
Ending Unrestricted Fund Balance	\$ (244,158)	\$ (222,294)	\$ (30,547)	\$ (30,547)		\$ (30,436)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
260 - Michigan Indigent Defense Commission												
Revenues												
260-000.000-506.007 - Grant Court Compliance Plan	\$ 431,699	\$ 488,865	\$ 548,813	\$ 475,548	\$ 458,362	\$ 475,548	\$ 475,548	\$ 475,548	\$ 475,548	\$ 475,548	\$ 475,548	\$ 475,548
260-000.000-699.101 - Transfer from Gen Fund	<u>62,341</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>
Total Revenues	<u>494,040</u>	<u>552,315</u>	<u>612,263</u>	<u>538,998</u>	<u>521,813</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>
Expenditures												
651.000 - Forfeiture Fund												
260-100.000-801.050 - MIDC Attorney	431,699	488,865	548,813	475,548	330,926	475,548	475,548	475,548	475,548	475,548	475,548	475,548
260-100.000-801.051 - MIDC Attorney - Local Share	<u>62,341</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>	<u>63,450</u>
Total Expenditures	<u>494,040</u>	<u>552,315</u>	<u>612,263</u>	<u>538,998</u>	<u>394,376</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>
Addition to (Use of) Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	494,040	552,315	612,263	538,998		538,998	538,998	538,998	538,998	538,998	538,998	538,998
Expenditures	<u>494,040</u>	<u>552,315</u>	<u>612,263</u>	<u>538,998</u>		<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>	<u>538,998</u>
Ending Unrestricted Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
265 - Drug Forfeiture												
Revenues												
265-000.000-655.000 - Forfeitures	\$ 111,084	\$ 140,548	\$ 234,627	\$ 101,500	\$ 324,382	\$ 330,870	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
265-000.000-695.000 - Investment Income	<u>552</u>	<u>2,393</u>	<u>232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>111,636</u>	<u>142,941</u>	<u>234,859</u>	<u>101,500</u>	<u>324,382</u>	<u>330,870</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Expenditures												
651.000 - Forfeiture Fund												
265-651.000-955.000 - Miscellaneous	90,843	70,256	103,067	83,127	148,567	163,567	100,000	105,000	110,250	115,763	121,551	127,628
265-651.000-969.001 - General Fund	<u>2,247</u>	<u>2,394</u>	<u>2,591</u>	<u>2,471</u>	<u>2,471</u>	<u>2,471</u>	<u>2,545</u>	<u>2,622</u>	<u>2,700</u>	<u>2,781</u>	<u>2,865</u>	<u>2,951</u>
265-651.000-970.301 - Capital Outlay Police Department	<u>120,191</u>	<u>-</u>	<u>44,716</u>	<u>-</u>	<u>222,556</u>	<u>289,556</u>	<u>133,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>
Total Expenditures	<u>213,281</u>	<u>72,650</u>	<u>150,374</u>	<u>85,598</u>	<u>373,594</u>	<u>455,594</u>	<u>235,545</u>	<u>179,622</u>	<u>184,950</u>	<u>190,544</u>	<u>196,415</u>	<u>202,579</u>
Addition to (Use of) Fund Balance	<u>\$ (101,645)</u>	<u>\$ 70,291</u>	<u>\$ 84,485</u>	<u>\$ 15,902</u>		<u>\$ (124,724)</u>	<u>\$ (35,545)</u>	<u>\$ 20,378</u>	<u>\$ 15,050</u>	<u>\$ 9,456</u>	<u>\$ 3,585</u>	<u>\$ (2,579)</u>
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 316,232	\$ 214,587	\$ 284,878	\$ 369,363		\$ 369,363	\$ 244,639	\$ 209,094	\$ 229,472	\$ 244,522	\$ 253,978	\$ 257,563
Revenues	111,636	142,941	234,859	101,500		330,870	200,000	200,000	200,000	200,000	200,000	200,000
Expenditures	<u>213,281</u>	<u>72,650</u>	<u>150,374</u>	<u>85,598</u>		<u>455,594</u>	<u>235,545</u>	<u>179,622</u>	<u>184,950</u>	<u>190,544</u>	<u>196,415</u>	<u>202,579</u>
Ending Unrestricted Fund Balance	<u>\$ 214,587</u>	<u>\$ 284,878</u>	<u>\$ 369,363</u>	<u>\$ 385,265</u>		<u>\$ 244,639</u>	<u>\$ 209,094</u>	<u>\$ 229,472</u>	<u>\$ 244,522</u>	<u>\$ 253,978</u>	<u>\$ 257,563</u>	<u>\$ 254,984</u>



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
285 - American Rescue Plan Act												
Revenues												
285-000.000-506.008 - Grants-Federal	2,936,714	7,514,486	5,644,752	7,491,047	9,836,081	9,836,081	-	-	-	-	-	-
Total Revenues	2,936,714	7,514,486	5,644,752	7,491,047	9,836,081	9,836,081	-	-	-	-	-	-
Expenditures												
285.000 - American Rescue Plan Act												
285-285.000-969.005 - Grant Funds	2,936,714	7,514,486	5,644,752	7,491,047	9,836,081	9,836,081	-	-	-	-	-	-
Total Expenditures	2,936,714	7,514,486	5,644,752	7,491,047	9,836,081	9,836,081	-	-	-	-	-	-
Addition to (Use of) Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	2,936,714	7,514,486	5,644,752	7,491,047		9,836,081	-	-	-	-	-	-
Expenditures	2,936,714	7,514,486	5,644,752	7,491,047		9,836,081	-	-	-	-	-	-
Ending Unrestricted Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



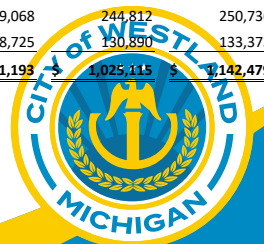
City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
297 - T.I.F.A. District												
Revenues												
297-000.000-403.000 - Property Taxes	\$ 3,646,477	\$ 3,900,875	\$ 4,052,782	\$ 4,213,770	\$ -	\$ 4,213,770	\$ 4,424,458	\$ 4,623,559	\$ 4,785,383	\$ 4,952,872	\$ 5,126,222	\$ 5,305,640
297-000.000-502.000 - Federal Grant	-	-	-	-	-	-	250,000	-	-	-	-	-
297-000.000-543.002 - Non-Federal Grants - Wayne County	-	-	-	-	-	2,500,000	-	-	-	-	-	-
297-000.000-543.003 - Non-Federal Grants - MEDC Grant	-	-	-	-	-	500,000	500,000	-	-	-	-	-
297-000.000-573.001 - State Grant - Local Community Stabilizat	95,267	105,030	184,291	187,976	23,520	23,520	23,991	24,471	24,960	25,459	25,968	26,488
297-000.000-671.000 - Miscellaneous Revenue	6,750	-	2	-	-	-	-	-	-	-	-	-
297-000.000-695.000 - Investment Income	(1,181)	112,799	228,258	135,252	151,188	278,027	69,507	70,202	70,904	71,613	72,329	73,052
Total Revenues	3,747,312	4,118,703	4,465,333	4,536,999	174,709	7,515,317	5,267,956	4,718,231	4,881,247	5,049,944	5,224,520	5,405,180
Expenditures												
297-260.000-702.000 - Regular Salaries	4,320	3,180	3,420	6,480	5,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
297-260.000-715.001 - Fringe Benefits/Fica	330	243	262	496	383	918	918	918	918	918	918	918
297-260.000-801.000 - Professional Services	299,170	209,081	218,766	295,000	176,667	295,000	441,500	450,330	459,337	468,523	477,894	487,452
297-260.000-809.000 - Conferences/Seminars	5,034	7,581	5,258	10,000	4,567	15,000	15,000	15,000	15,000	15,000	15,000	15,000
297-260.000-831.001 - Administrative	117,337	137,008	165,303	182,829	182,829	182,829	144,091	148,414	152,867	157,453	162,176	167,041
297-260.000-880.000 - Community Promotion	55,000	55,000	55,000	125,000	55,000	125,000	375,000	375,000	375,000	375,000	375,000	375,000
297-260.000-881.000 - Advertising	-	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
297-260.000-921.000 - Electric	1,136	745	11,351	1,082	944	2,500	5,000	5,150	5,305	5,464	5,628	5,796
297-260.000-923.000 - Water/Sewer	10,939	11,080	7,711	12,240	7,206	14,412	15,000	15,300	15,606	15,918	16,236	16,561
297-260.000-958.000 - Paying Agent Fees	250	250	-	260	-	-	-	-	-	-	-	-
297-260.000-964.002 - Mtt Refunds	55,002	8,040	86,626	50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
297-260.000-969.001 - General Fund	268,838	313,909	558,397	606,865	602,792	602,792	630,739	649,661	669,151	689,225	709,902	731,199
297-260.000-970.002 - Capital Outlay/Equipment	280,232	530,594	668,000	8,000,000	4,335,942	6,838,000	2,034,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
297-260.000-970.008 - Capital Outlay - Wayne County Grant	-	-	-	-	261,000	2,500,000	-	-	-	-	-	-
297-260.000-970.009 - Capital Outlay - MEDC Grant	-	-	-	-	-	500,000	500,000	-	-	-	-	-
297-260.000-970.010 - Capital Outlay - Federal Grant	-	-	-	-	-	-	250,000	-	-	-	-	-
297-260.000-991.000 - Principal	990,000	985,000	1,015,000	1,025,000	-	1,025,000	1,035,000	1,040,000	1,060,000	1,075,000	1,095,000	1,120,000
297-260.000-995.000 - Interest	231,217	236,462	205,457	199,367	99,683	199,367	189,629	178,244	163,060	145,994	125,999	104,537
Total Expenditures	2,318,805	2,498,174	3,000,550	10,514,618	5,732,012	12,362,818	5,798,377	4,540,017	4,578,243	4,610,495	4,645,753	4,685,505
Addition to (Use of) Fund Balance	\$ 1,428,507	\$ 1,620,529	\$ 1,464,782	\$ (5,977,620)		\$ (4,847,500)	\$ (530,421)	\$ 178,214	\$ 303,005	\$ 439,449	\$ 578,767	\$ 719,675
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 2,169,117	\$ 3,597,625	\$ 5,218,153	\$ 6,682,936		\$ 6,682,936	\$ 1,835,435	\$ 1,305,014	\$ 1,483,228	\$ 1,786,233	\$ 2,225,682	\$ 2,804,448
Revenues	3,747,312	4,118,703	4,465,333	4,536,999		7,515,317	5,267,956	4,718,231	4,881,247	5,049,944	5,224,520	5,405,180
Expenditures	2,318,805	2,498,174	3,000,550	10,514,618		12,362,818	5,798,377	4,540,017	4,578,243	4,610,495	4,645,753	4,685,505
Ending Unrestricted Fund Balance	\$ 3,597,625	\$ 5,218,153	\$ 6,682,936	\$ 705,316		\$ 1,835,435	\$ 1,305,014	\$ 1,483,228	\$ 1,786,233	\$ 2,225,682	\$ 2,804,448	\$ 3,524,124



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
298 - Brownfield Redevelopment Fund												
Revenues												
298-000.000-403.000 - Property Taxes	\$ 575,377	\$ 311,303	\$ 314,947	\$ 336,741	\$ -	\$ 336,741	\$ 353,578	\$ 369,489	\$ 382,421	\$ 395,806	\$ 409,659	\$ 423,998
298-000.000-506.000 - Grants-Non Federal	-	5,273	298,662	343,434	2,134	343,434	352,632	-	-	-	-	-
298-000.000-573.001 - State Grant - Local Community Stabilizat	10,739	14,341	-	14,629	-	-	-	-	-	-	-	-
298-000.000-695.000 - Investment Income	1,418	56,035	71,182	90,485	65,436	101,667	101,667	102,684	103,710	104,748	105,795	106,853
Total Revenues	587,535	386,951	684,790	785,289	67,570	781,842	807,878	472,173	486,132	500,554	515,454	530,850
Expenditures												
243.000 - Brownfield Fund												
298-243.000-801.000 - Professional Services	101,927	579,089	121,046	50,000	4,345	60,000	60,000	60,000	60,000	60,000	60,000	60,000
298-243.000-969.011 - Non-Federal Grants	-	-	298,630	343,434	-	343,434	352,632	-	-	-	-	-
298-243.000-999.000 - Operating Transfers Out	19,758	27,445	23,726	25,859	25,323	25,859	27,721	28,276	28,841	29,418	30,007	30,607
Total Expenditures	121,685	606,534	443,402	419,293	29,667	429,293	440,354	88,276	88,841	89,418	90,007	90,607
Addition to (Use of) Fund Balance	\$ 465,849	\$ (219,584)	\$ 241,388	\$ 365,996		\$ 352,549	\$ 367,524	\$ 383,897	\$ 397,291	\$ 411,136	\$ 425,448	\$ 440,244
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 1,568,006	\$ 2,033,855	\$ 1,814,271	\$ 2,055,659		\$ 2,055,659	\$ 2,408,208	\$ 2,775,732	\$ 3,159,629	\$ 3,556,920	\$ 3,968,056	\$ 4,393,503
Revenues	587,535	386,951	684,790	785,289		781,842	807,878	472,173	486,132	500,554	515,454	530,850
Expenditures	121,685	606,534	443,402	419,293		429,293	440,354	88,276	88,841	89,418	90,007	90,607
Ending Unrestricted Fund Balance	\$ 2,033,855	\$ 1,814,271	\$ 2,055,659	\$ 2,421,656		\$ 2,408,208	\$ 2,775,732	\$ 3,159,629	\$ 3,556,920	\$ 3,968,056	\$ 4,393,503	\$ 4,833,747
299 - L.D.F.A.												
Revenues												
299-000.000-403.000 - Property Taxes	\$ 102,050	\$ 115,460	\$ 119,375	\$ 87,963	\$ -	\$ 119,375	\$ 125,344	\$ 130,984	\$ 135,569	\$ 140,314	\$ 145,225	\$ 150,307
299-000.000-573.001 - State Grant - Local Community Stabilizat	67,795	70,421	77,229	77,011	77,011	77,011	80,862	81,671	82,487	83,312	84,145	84,987
299-000.000-673.000 - Sale Of Fixed Assets	-	-	(35,715)	-	-	-	-	-	-	-	-	-
299-000.000-695.000 - Investment Income	272	3,347	4,743	12,418	10,480	15,442	15,442	15,442	15,442	15,442	15,442	15,442
Total Revenues	170,116	189,228	165,633	177,393	87,492	211,829	221,648	228,097	233,498	239,068	244,812	250,736
Expenditures												
260.001 - LDFA												
299-260.001-702.000 - Regular Salaries	720	840	1,320	2,880	700	2,880	2,880	2,880	2,880	2,880	2,880	2,880
299-260.001-715.001 - Fringe Benefits/FICA	55	64	64	220	54	220	220	220	220	220	220	220
299-260.001-801.000 - Professional Services	4,776	4,003	3,272	9,742	4,420	9,742	9,937	10,135	10,338	10,545	10,756	10,971
299-260.001-969.202 - Contribution To Other Funds-Major	81,061	81,061	81,061	81,061	81,061	81,061	81,061	81,061	81,061	81,061	81,061	81,061
299-260.001-969.000 - Contribution To Other Fds	20,853	28,611	24,989	27,059	26,527	27,059	28,981	30,330	32,259	34,020	35,973	38,241
Total Expenditures	107,465	114,579	110,706	120,962	112,761	120,962	123,078	124,627	126,758	128,725	130,890	133,373
Addition to (Use of) Fund Balance	\$ 62,652	\$ 74,649	\$ 54,927	\$ 56,431		\$ 90,867	\$ 98,570	\$ 103,471	\$ 106,740	\$ 110,343	\$ 113,922	\$ 117,364
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 208,976	\$ 271,627	\$ 346,276	\$ 401,203		\$ 401,203	\$ 492,070	\$ 590,640	\$ 694,110	\$ 800,850	\$ 911,193	\$ 1,025,115
Revenues	170,116	189,228	165,633	177,393		211,829	221,648	228,097	233,498	239,068	244,812	250,736
Expenditures	107,465	114,579	110,706	120,962		120,962	123,078	124,627	126,758	128,725	130,890	133,373
Ending Unrestricted Fund Balance	\$ 271,627	\$ 346,276	\$ 401,203	\$ 457,634		\$ 492,070	\$ 590,640	\$ 694,110	\$ 800,850	\$ 911,193	\$ 1,025,115	\$ 1,142,479



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
422 - Capital Project Fund												
Revenues												
422-000.000-589.000 - General Fund	\$ 760,969	\$ 509,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
422-000.000-671.000 - Miscellaneous Revenue	-	-	-	5,000	73,754	73,754	-	-	-	-	-	-
422-000.000-695.000 - Investment Income	1,818	26,796	3	-	-	-	-	-	-	-	-	-
422-000.000-699.000 - Operating Transfer In	-	-	1,000,000	-	-	-	197,050	201,770	206,621	211,604	216,725	221,988
Total Revenues	762,787	536,458	1,000,003	5,000	73,754	73,754	197,050	201,770	206,621	211,604	216,725	221,988
Expenditures												
929.000 - Capital Project												
422-929.000-970.000 - Capital Outlay	20,139	23,955	131,859	12,000	5,516	12,000	-	-	-	-	-	-
422-929.000-970.228 - Capital Outlay - Technology	5,009	120,437	142,838	122,200	127,560	130,111	-	-	-	-	-	-
422-929.000-970.265 - Capital Outlay - City Hall	41,034	-	-	-	-	-	-	-	-	-	-	-
422-929.000-970.301 - Capital Outlay Police Department	341,251	97,835	22,800	227,750	78,736	225,750	192,500	148,500	71,000	71,000	71,000	71,000
422-929.000-970.336 - Capital Outlay Fire Department	66,245	634,716	-	110,920	133,093	133,093	-	285,000	285,000	285,000	285,000	285,000
422-929.000-970.446 - Capital Outlay - Highway Maintenance	223,140	-	63,147	-	-	-	-	-	-	-	-	-
422-929.000-970.751 - Capital Outlay Parks & Rec	44,310	376,529	380	30,000	15,330	30,000	-	-	-	-	-	-
422-929.000-970.811 - Capital Outlay-Senior Resources	-	-	50,720	-	-	-	-	-	-	-	-	-
422-929.000-991.000 - Principal	194,911	201,043	182,993	-	-	-	-	-	-	-	-	-
422-929.000-995.000 - Interest	22,298	16,167	6,776	-	-	-	-	-	-	-	-	-
422-929.000-999.001 - General Fund	760,969	509,662	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,719,307	1,980,343	601,514	502,870	360,235	530,955	192,500	433,500	356,000	356,000	356,000	356,000
Addition to (Use of) Fund Balance	\$ (956,520)	\$ (1,443,885)	\$ 398,490	\$ (497,870)		\$ (457,201)	\$ 4,550	\$ (231,730)	\$ (149,379)	\$ (144,396)	\$ (139,275)	\$ (134,012)
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 3,253,682	\$ 2,297,162	\$ 853,277	\$ 1,251,767		\$ 1,251,767	\$ 794,566	\$ 799,116	\$ 567,387	\$ 418,007	\$ 273,612	\$ 134,337
Revenues	762,787	536,458	1,000,003	5,000		73,754	197,050	201,770	206,621	211,604	216,725	221,988
Expenditures	1,719,307	1,980,343	601,514	502,870		530,955	192,500	433,500	356,000	356,000	356,000	356,000
Ending Unrestricted Fund Balance	\$ 2,297,162	\$ 853,277	\$ 1,251,767	\$ 753,897		\$ 794,566	\$ 799,116	\$ 567,387	\$ 418,007	\$ 273,612	\$ 134,337	\$ 325
423 - Court Building Fund												
Revenues												
423-000.000-606.000 - Court Fines & Fees	\$ 113,581	\$ 104,780	\$ 102,949	\$ 120,436	\$ 56,007	\$ 117,584	\$ 119,936	\$ 122,334	\$ 124,781	\$ 127,277	\$ 129,822	\$ 132,419
423-000.000-695.000 - Investment Income	161	3,343	2	-	-	-	-	-	-	-	-	-
Total Revenues	113,742	108,122	102,951	120,436	56,007	117,584	119,936	122,334	124,781	127,277	129,822	132,419
Expenditures												
929.000 - Capital Project												
423-929.000-970.002 - Capital Outlay/Equipment	22,308	-	449,114	-	73,754	117,584	119,936	122,334	124,781	127,277	129,822	132,419
Total Expenditures	22,308	-	449,114	-	73,754	117,584	119,936	122,334	124,781	127,277	129,822	132,419
Addition to (Use of) Fund Balance	\$ 91,434	\$ 108,122	\$ (346,163)	\$ 120,436		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 146,607	\$ 238,041	\$ 346,163	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	113,742	108,122	102,951	120,436		117,584	119,936	122,334	124,781	127,277	129,822	132,419
Expenditures	22,308	-	449,114	-		117,584	119,936	122,334	124,781	127,277	129,822	132,419
Ending Unrestricted Fund Balance	\$ 238,041	\$ 346,163	\$ -	\$ 120,436		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
425 - Fire Station Capital Project Fund												
Revenues												
425-000.000-506.000 - Grants-Non Federal	\$ -	\$ -	\$ 944,562	\$ 8,500,000	\$ 1,231,790	\$ 6,055,438	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
425-000.000-699.000 - Operating Transfer In	-	-	2,500,000	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	3,444,562	8,500,000	1,231,790	6,055,438	3,500,000	-	-	-	-	-
Expenditures												
929.000 - Capital Project												
425-929.000-801.000 - Professional Services	-	-	634,433	950,000	239,205	850,000	-	-	-	-	-	-
425-929.000-970.000 - Capital Outlay - Building	-	-	-	6,025,000	2,351,639	6,315,567	3,049,900	-	-	-	-	-
425-929.000-970.004 - Capital Outlay - Equipment	-	-	658,033	1,525,000	73,911	1,041,967	450,100	-	-	-	-	-
Total Expenditures	-	-	1,292,466	8,500,000	2,664,755	8,207,534	3,500,000	-	-	-	-	-
Addition to (Use of) Fund Balance	\$ -	\$ -	\$ 2,152,096	\$ -		\$ (2,152,096)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -	\$ 2,152,096		\$ 2,152,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	-	-	3,444,562	8,500,000		6,055,438	3,500,000	-	-	-	-	-
Expenditures	-	-	1,292,466	8,500,000		8,207,534	3,500,000	-	-	-	-	-
Ending Unrestricted Fund Balance	\$ -	\$ -	\$ 2,152,096	\$ 2,152,096		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485 - Designated Capital Project Fund												
Revenues												
485-000.000-699.000 - Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 8,214,810	\$ 8,214,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	8,214,810	8,214,810	-	-	-	-	-	-
Expenditures												
929.000 - Capital Project												
485-485.000-969.005 - Capital Outlay	-	-	-	-	50,000	634,000	2,430,648	584,084	544,518	915,991	536,999	39,258
Total Expenditures	-	-	-	-	50,000	634,000	2,430,648	584,084	544,518	915,991	536,999	39,258
Addition to (Use of) Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ 7,580,810	\$ (2,430,648)	\$ (584,084)	\$ (544,518)	\$ (915,991)	\$ (536,999)	\$ (39,258)
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 7,580,810	\$ 5,150,162	\$ 4,566,078	\$ 4,021,559	\$ 3,105,568	\$ 2,568,569
Revenues	-	-	-	-		8,214,810	-	-	-	-	-	-
Expenditures	-	-	-	-		634,000	2,430,648	584,084	544,518	915,991	536,999	39,258
Ending Unrestricted Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ 7,580,810	\$ 5,150,162	\$ 4,566,078	\$ 4,021,559	\$ 3,105,568	\$ 2,568,569	\$ 2,529,310



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
494 - DDA Fund												
Revenues												
494-000.000-403.000 - Property Taxes	\$ 1,758,925	\$ 1,819,796	\$ 2,004,137	\$ 1,980,441	\$ -	\$ 1,980,441	\$ 2,079,463	\$ 2,173,039	\$ 2,249,096	\$ 2,327,814	\$ 2,409,287	\$ 2,493,612
494-000.000-573.001 - State Grant - Local Community Stabilizat	448,266	490,175	516,843	537,723	536,760	536,760	547,495	558,445	569,614	581,006	592,626	604,479
494-000.000-671.000 - Miscellaneous Revenue	6,250	-	-	-	-	-	-	-	-	-	-	-
494-000.000-674.001 - Donations-Events	-	-	89,400	-	144,824	229,552	234,143	238,826	243,603	248,475	253,444	258,513
494-000.000-693.000 - Gain On Sale Of Depreciable Fixed Assets	55,000	-	-	-	-	-	-	-	-	-	-	-
494-000.000-695.000 - Investment Income	1,962	5,390	23,548	6,474	23,626	34,372	29,216	29,216	29,216	29,216	29,216	29,216
Total Revenues	2,270,403	2,315,360	2,633,927	2,524,639	705,209	2,781,126	2,890,318	2,999,527	3,091,529	3,186,511	3,284,574	3,385,821
Expenditures												
749.000 - Downtown Development												
494-749.000-702.000 - Regular Salaries	4,068	3,516	3,960	7,200	4,000	7,200	7,200	7,200	7,200	7,200	7,200	7,200
494-749.000-715.001 - Fringe Benefits/Fica	311	269	303	551	306	551	551	551	551	551	551	551
494-749.000-801.000 - Professional Services	281,442	203,161	364,342	298,900	191,778	298,900	385,400	304,878	310,976	317,195	323,539	330,010
494-749.000-801.005 - Farmer's Market	30,125	40,000	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000
494-749.000-809.000 - Conferences/Seminars	5,034	7,581	5,047	7,887	4,567	10,000	10,000	10,200	10,404	10,612	10,824	11,041
494-749.000-831.001 - Administrative	86,749	109,872	157,009	182,646	182,646	182,646	144,091	148,414	152,867	157,453	162,176	167,041
494-749.000-880.000 - Community Promotion	61,180	125,000	80,000	190,000	40,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
494-749.000-880.000-BBBBQ - Community Promotion	-	-	43,500	-	283,166	316,163	299,143	303,826	308,603	313,475	318,444	323,513
494-749.000-896.004 - Facade Program	10,000	78,497	86,129	100,000	54,323	100,000	150,000	150,000	150,000	150,000	150,000	150,000
494-749.000-920.000 - Utility Services	29,203	39,451	67,533	50,657	-	30,000	34,327	35,014	35,714	36,428	37,157	37,900
494-749.000-931.000 - Repair & Maint Services	37,131	22,803	21,835	31,212	38,055	45,000	45,000	45,000	45,000	45,000	45,000	45,000
494-749.000-958.000 - Paying Agent Fees	500	500	185	565	565	565	-	-	-	-	-	-
494-749.000-964.002 - MTT Refunds	-	-	-	15,000	1,287	15,000	15,000	15,000	15,000	15,000	15,000	15,000
494-749.000-969.001 - General Fund	148,654	188,278	425,381	455,481	468,597	468,597	465,123	479,077	493,449	508,253	523,500	539,205
494-749.000-970.002 - Capital Outlay/Equipment	443,014	2,831,283	98,746	460,000	-	460,000	1,000,000	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000
494-749.000-991.000 - Principal	310,000	320,000	325,000	335,000	-	335,000	-	-	-	-	-	-
494-749.000-995.000 - Interest	37,544	29,019	20,219	10,469	5,234	10,469	-	-	-	-	-	-
Total Expenditures	1,484,955	3,999,230	1,729,188	2,175,568	1,274,524	2,435,091	2,710,836	2,654,160	2,934,763	2,966,166	2,998,392	3,031,461
Addition to (Use of) Fund Balance	\$ 785,447	\$ (1,683,870)	\$ 904,740	\$ 349,071		\$ 346,035	\$ 179,482	\$ 345,367	\$ 156,766	\$ 220,345	\$ 286,183	\$ 354,360
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 1,449,845	\$ 2,235,292	\$ 551,423	\$ 1,456,162		\$ 1,456,162	\$ 1,802,197	\$ 1,981,679	\$ 2,327,047	\$ 2,483,812	\$ 2,704,157	\$ 2,990,340
Revenues	2,270,403	2,315,360	2,633,927	2,524,639		2,781,126	2,890,318	2,999,527	3,091,529	3,186,511	3,284,574	3,385,821
Expenditures	1,484,955	3,999,230	1,729,188	2,175,568		2,435,091	2,710,836	2,654,160	2,934,763	2,966,166	2,998,392	3,031,461
Ending Unrestricted Fund Balance	\$ 2,235,292	\$ 551,423	\$ 1,456,162	\$ 1,805,233		\$ 1,802,197	\$ 1,981,679	\$ 2,327,047	\$ 2,483,812	\$ 2,704,157	\$ 2,990,340	\$ 3,344,700



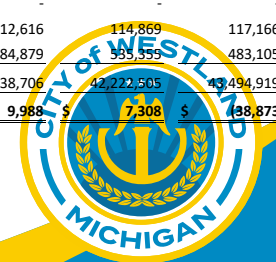
City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
592 - Water And Sewer Fund												
Revenues												
592-000.000-445.001 - Penalties	\$ 1,301,791	\$ 1,411,836	\$ 1,370,036	\$ 1,425,954	\$ 556,796	\$ 1,425,954	\$ 1,425,954	\$ 1,425,954	\$ 1,425,954	\$ 1,425,954	\$ 1,425,954	\$ 1,425,954
592-000.000-506.000 - Grants-Non Federal	-	-	6,261,777	169,705	169,705	169,705	-	-	-	-	-	-
592-000.000-506.001 - Grants-FEMA	-	537,111	-	-	-	-	-	-	-	-	-	-
592-000.000-584.003 - Sewer Inspections	1,850	679	2,662	2,000	1,161	2,000	2,000	2,040	2,081	2,122	2,165	2,208
592-000.000-590.001 - Debt Rate	22,744	15,780	12,833	36,000	29,875	36,000	16,000	16,320	16,646	16,979	17,319	17,665
592-000.000-590.004 - Employee Health	106,431	108,000	134,144	103,456	74,267	103,456	131,549	135,495	139,560	143,747	148,059	152,501
592-000.000-598.000 - Lines Contrb By Developer	-	459,931	694,793	100,000	-	100,000	200,000	204,000	208,080	212,242	216,486	220,816
592-000.000-604.000 - Remote Registers	7,495	5,388	14,269	10,000	8,134	15,000	15,000	15,000	15,000	15,000	15,000	15,000
592-000.000-608.000 - Water Connection Fee	5,060	2,089	5,586	5,000	3,186	5,000	5,000	5,100	5,202	5,306	5,412	5,520
592-000.000-608.001 - Sewer Connection Fee	20,650	7,520	16,003	15,000	13,014	15,000	15,000	15,300	15,606	15,918	16,236	16,561
592-000.000-608.002 - Water Installing Service	98,000	36,000	72,642	60,000	64,400	75,000	75,000	76,500	78,030	79,591	81,182	82,806
592-000.000-608.003 - Meters Set	30,085	20,551	30,107	26,010	25,145	30,408	31,016	31,636	32,269	32,914	33,572	34,244
592-000.000-608.004 - Cross Connection Fee	37,575	36,823	33,408	41,616	28,014	41,616	42,448	43,297	44,163	45,046	45,947	46,866
592-000.000-608.005 - Final Bill Charge	47,610	37,834	30,457	40,000	25,081	40,000	40,000	40,800	41,616	42,448	43,297	44,163
592-000.000-608.006 - Fixed Cost Recovery Fee	8,743,484	8,862,567	9,320,295	9,322,862	6,365,669	9,462,160	9,746,025	10,135,866	10,541,300	10,962,952	11,401,470	11,857,529
592-000.000-608.008 - Sewage Disposal	12,204,494	12,654,678	12,838,730	13,225,518	9,267,774	14,259,473	14,968,169	15,566,895	16,189,571	16,837,154	17,510,640	18,211,066
592-000.000-608.009 - Non-Residential User Fee	290,250	291,542	345,044	299,045	197,825	348,495	351,979	355,499	359,054	362,645	366,271	369,934
592-000.000-608.010 - Sewer Benefit	31,986	20,160	15,817	40,100	32,509	40,100	40,501	41,311	42,137	42,980	43,840	44,716
592-000.000-645.002 - Water Sales	9,290,778	9,567,260	9,486,805	9,663,172	6,680,428	9,663,172	9,912,482	9,962,044	10,011,854	10,061,914	10,112,223	10,162,784
592-000.000-671.000 - Miscellaneous Revenue	35,239	33,122	34,888	20,000	17,498	45,000	45,000	45,900	46,818	47,754	48,709	49,684
592-000.000-695.000 - Investment Income	19,115	390,585	695,795	682,500	529,381	732,660	696,027	696,027	696,027	696,027	696,027	696,027
Total Revenues	32,294,638	34,499,456	41,416,090	35,287,938	24,089,861	36,610,197	37,759,149	38,814,985	39,910,969	41,048,694	42,229,813	43,456,046



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures												
536.000 - Water & Sewer												
592-536.000-339.003 - Pension Expense W&S	1,339,753	387,929	(5,390,983)	-	-	-	-	-	-	-	-	-
592-536.000-702.000 - Regular Salaries	2,225,419	2,422,468	2,602,114	2,585,645	1,687,565	2,585,645	2,621,528	2,700,173	2,754,177	2,809,260	2,865,446	2,922,755
592-536.000-704.000 - Overtime	240,137	218,243	265,885	300,000	219,183	300,000	300,000	300,000	300,000	300,000	300,000	300,000
592-536.000-715.001 - Fringe Benefits/Fica	181,305	192,469	217,435	220,752	140,916	220,752	223,497	223,497	223,497	223,497	223,497	223,497
592-536.000-715.002 - Fringe Benefits/Dental	27,027	26,727	26,348	29,186	14,245	23,141	26,346	26,609	26,876	27,144	27,416	27,690
592-536.000-715.003 - Fringe Benefits/Health	454,524	508,035	602,296	509,826	388,967	584,775	538,061	554,203	570,829	587,954	605,592	623,760
592-536.000-715.004 - Fringe Benefits/Life-Ad&D	6,224	5,754	7,021	6,517	4,729	6,517	6,290	6,353	6,416	6,481	6,545	6,611
592-536.000-715.005 - Fringe Benefits/Optical	3,211	3,493	4,727	3,500	1,784	3,500	3,500	3,570	3,641	3,714	3,789	3,864
592-536.000-715.007 - Fringe Benefits/Dcpension	188,780	239,130	279,987	261,150	205,092	261,150	299,426	305,414	311,523	317,753	324,108	330,590
592-536.000-715.011 - Additional Mers Pension Contribution	-	-	6,261,777	-	-	-	-	-	-	-	-	-
592-536.000-715.013 - Fringe Benefits-Pension-Normal Cost	90,355	83,119	70,785	52,336	26,168	52,336	37,740	33,966	30,569	27,512	24,761	22,285
592-536.000-715.014 - Fringe Benefits-Pension-UAL Active Emp	19,875	99,351	1,253	-	-	-	764	779	794	810	826	843
592-536.000-715.015 - Retiree/Vested Fringe-Mers Pension UAL	80,289	217,689	15,693	-	-	-	742	764	787	811	835	860
592-536.000-715.017 - Fringe Benefits/Additional OPEB Contr	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
592-536.000-727.000 - Office	75,368	72,964	116,767	79,981	53,079	79,981	81,581	83,212	84,876	86,574	88,305	90,072
592-536.000-728.000 - Operating	14,701	40,303	37,163	26,616	21,220	26,616	30,000	30,600	31,212	31,836	32,473	33,122
592-536.000-801.000 - Professional Services	913,385	604,392	846,421	1,300,000	958,713	1,200,000	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725	1,261,212
592-536.000-808.000 - Memberships/Publications	3,343	481	827	3,500	43	3,500	3,500	3,535	3,570	3,606	3,642	3,679
592-536.000-809.000 - Conferences/Seminars	3,995	8,850	7,482	6,239	10,983	12,000	10,000	10,200	10,404	10,612	10,824	11,041
592-536.000-835.001 - IBNR Health Exp	(4,490)	14,040	14,488	-	-	-	-	-	-	-	-	-
592-536.000-850.000 - Communications	13,441	13,187	13,753	14,124	11,015	14,124	14,407	14,695	14,989	15,288	15,594	15,906
592-536.000-865.000 - Gas	22,636	19,025	18,860	24,021	11,417	24,021	24,502	24,992	25,491	26,001	26,521	27,052
592-536.000-899.000 - Impr. Other Than Bldg.	212,799	2,600	20,440	-	-	-	-	-	-	-	-	-
592-536.000-910.000 - Insurance	(207,022)	(81,308)	79,011	30,000	(21,726)	30,000	30,000	30,300	30,603	30,909	31,218	31,530
592-536.000-921.000 - Electric	37,025	50,882	60,199	52,198	32,219	60,000	61,200	62,424	63,672	64,946	66,245	67,570
592-536.000-922.001 - Water Purchased	6,571,063	6,709,007	6,637,159	7,045,141	4,142,956	7,259,454	7,795,201	8,029,057	8,269,929	8,518,027	8,773,568	9,036,775
592-536.000-923.000 - Water/Sewer	7,914	6,715	5,801	8,800	4,447	8,800	9,152	9,518	9,899	10,295	10,707	11,135
592-536.000-929.004 - Sewage Disposal Charges	11,456,704	10,672,797	10,936,976	11,210,706	6,206,753	12,316,983	12,809,663	13,193,952	13,589,771	13,997,464	14,417,388	14,849,910
592-536.000-930.000 - Repair & Maintenance	162,429	246,198	162,776	200,000	167,145	200,000	200,000	204,000	208,080	212,242	216,486	220,816
592-536.000-931.000 - Repair & Maint Services	267,379	320,175	470,170	515,000	397,847	500,000	500,000	505,000	510,050	515,151	520,302	525,505
592-536.000-940.000 - Rentals	1,805	1,702	1,742	2,040	895	2,040	2,061	2,081	2,102	2,123	2,144	2,166
592-536.000-955.000 - Miscellaneous	333,604	144,139	101,376	10,000	1,083	100,000	100,000	100,000	100,000	100,000	100,000	100,000
592-536.000-958.000 - Paying Agent Fees	987	1,211	954	1,175	425	1,175	1,175	1,175	1,175	1,175	1,175	1,175
592-536.000-965.016 - Opeb Expense	(3,513,409)	(2,219,228)	(2,033,384)	-	-	-	-	-	-	-	-	-
592-536.000-968.000 - Depreciation	4,057,755	4,094,483	4,174,894	4,306,122	-	4,306,122	4,392,244	4,480,089	4,569,691	4,661,084	4,754,306	4,849,392
592-536.000-969.001 - General Fund	4,701,873	5,008,529	5,022,136	5,170,798	5,170,798	5,170,798	5,512,248	5,766,794	6,131,807	6,451,080	6,808,342	7,232,336
592-536.000-970.002 - Capital Outlay/Equipment	6,200	251,401	150,831	-	-	-	-	-	-	-	-	-
592-536.000-970.005 - Water Meter	42,351	11,699	59,936	104,040	94,814	104,040	106,121	108,243	110,408	112,616	114,869	117,166
592-536.000-995.000 - Interest	825,871	789,505	753,289	747,741	375,157	747,741	703,727	665,961	627,156	584,879	545,559	483,105
Total Expenditures	30,926,105	31,249,658	32,685,905	34,888,653	20,389,433	36,266,709	37,706,173	38,754,658	39,909,615	41,038,706	42,222,505	43,494,919
Addition to (Use of) Fund Balance	\$ 1,368,533	\$ 3,249,798	\$ 8,730,185	\$ 399,285		\$ 343,488	\$ 52,977	\$ 60,327	\$ 1,354	\$ 9,988	\$ 7,308	\$ (38,873)



City of Westland
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Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Analysis Of Net Position												
Beginning Net Position	\$ 57,173,418	\$ 58,541,951	\$ 61,791,749	\$ 70,521,934		\$ 70,521,934	\$ 70,865,422	\$ 70,918,399	\$ 70,978,726	\$ 70,980,080	\$ 70,990,068	\$ 70,997,376
Revenues	32,294,638	34,499,456	41,416,090	35,287,938		36,610,197	37,759,149	38,814,985	39,910,969	41,048,694	42,229,813	43,456,046
Expenditures	30,926,105	31,249,658	32,685,905	34,888,653		36,266,709	37,706,173	38,754,658	39,909,615	41,038,706	42,222,505	43,494,919
Ending Net Position	<u>\$ 58,541,951</u>	<u>\$ 61,791,749</u>	<u>\$ 70,521,934</u>	<u>\$ 70,921,219</u>		<u>\$ 70,865,422</u>	<u>\$ 70,918,399</u>	<u>\$ 70,978,726</u>	<u>\$ 70,980,080</u>	<u>\$ 70,990,068</u>	<u>\$ 70,997,376</u>	<u>\$ 70,958,503</u>
Net Position Categories												
Net Investment in Capital Assets	\$ 71,796,057	\$ 72,964,427	\$ 73,035,550	\$ 72,721,891		\$ 72,721,891	\$ 73,038,744	\$ 72,960,208	\$ 72,953,629	\$ 72,651,020	\$ 72,230,817	\$ 71,716,857
Unrestricted	(25,241,391)	(20,759,426)	(2,513,616)	(1,800,672)		(1,856,469)	(2,120,345)	(1,981,482)	(1,973,549)	(1,660,952)	(1,233,441)	(758,355)
Total Net Position	<u>\$ 46,554,666</u>	<u>\$ 52,205,001</u>	<u>\$ 70,521,934</u>	<u>\$ 70,921,219</u>		<u>\$ 70,865,422</u>	<u>\$ 70,918,399</u>	<u>\$ 70,978,726</u>	<u>\$ 70,980,080</u>	<u>\$ 70,990,068</u>	<u>\$ 70,997,376</u>	<u>\$ 70,958,503</u>
Expenditures - Capital Outlay and Principal												
536.000 - Water & Sewer												
592-536.000-899.000 - Impr. Other Than Bldg.	3,375,000	4,380,000	4,380,000	4,600,000	469,587	4,600,000	4,590,000	5,070,000	5,270,000	5,150,000	5,150,000	5,212,000
592-536.000-970.002 - Capital Outlay/Equipment	432,402	988,000	988,000	980,000	888,078	980,000	1,740,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
592-536.000-991.000 - Principal	792,675	1,500,959	1,500,959	1,587,538	-	1,587,538	1,620,903	1,668,446	1,706,888	1,791,525	1,815,897	1,876,567



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
722 - Library Fund												
Revenues												
722-000.000-403.000 - Property Taxes	\$ 3,207,517	\$ 3,183,461	\$ 3,396,014	\$ 3,496,002	\$ 3,021,691	\$ 3,496,002	\$ 3,670,802	\$ 3,835,989	\$ 4,008,608	\$ 4,188,995	\$ 4,377,500	\$ 4,574,488
722-000.000-540.000 - State Aid	83,953	86,622	87,177	86,622	-	86,622	86,622	86,622	86,622	86,622	86,622	92,691
722-000.000-573.001 - State Grant - Local Community Stabilizat	107,079	109,307	92,215	109,360	42,840	109,360	109,360	109,360	109,360	109,360	109,360	114,939
722-000.000-585.002 - Friends Of The Library	7,526	11,454	10,248	11,500	3,259	11,500	11,500	11,500	11,500	11,500	11,500	11,000
722-000.000-590.004 - Employee Health	69,675	65,531	68,300	69,835	60,791	75,000	103,089	103,089	103,089	103,089	103,089	103,089
722-000.000-590.009 - Grants/Donations	-	-	55,540	-	-	-	-	-	-	-	-	-
722-000.000-656.000 - Local Revenue	29,788	19,238	21,858	30,000	19,999	30,000	30,000	30,000	30,000	30,000	30,000	30,000
722-000.000-656.001 - Penal Fines	51,143	52,718	52,893	53,000	76,024	80,000	76,000	76,000	76,000	76,000	76,000	76,000
722-000.000-671.000 - Miscellaneous Revenue	1,080	10,784	1,886	3,000	176	3,000	3,000	3,000	3,000	3,000	3,000	3,000
722-000.000-676.000 - Reimbursements	1,028	800	1,629	1,000	53	1,000	1,000	1,000	1,000	1,000	1,000	2,000
722-000.000-695.000 - Investment Income	2,246	132,710	28,127	10,000	19,362	30,035	30,000	30,000	30,000	30,000	30,000	30,000
Total Revenues	3,561,036	3,672,625	3,815,887	3,870,319	3,244,195	3,922,519	4,121,373	4,286,560	4,459,179	4,639,566	4,828,071	5,037,207



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account	2021-22	2022-23	2023-24	2024-25	Actual thru	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Number	Actual	Actual	Actual	Amended Budget	3/31/2025	Projected	Adopted Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures												
790.000 - Library Fund												
722-790.000-702.000 - Regular Salaries	1,395,917	1,620,712	1,754,431	1,838,689	1,147,774	1,838,689	1,951,880	1,990,918	2,030,736	2,071,351	2,112,778	2,155,033
722-790.000-704.000 - Overtime	204	755	-	1,000	59	1,000	1,000	1,000	1,000	1,000	1,000	1,000
722-790.000-715.001 - Fringe Benefits/Fica	100,659	116,213	126,203	140,659	82,077	140,659	149,319	152,305	155,351	158,458	161,627	164,860
722-790.000-715.002 - Fringe Benefits/Dental	12,088	13,758	12,535	14,353	7,754	14,353	14,157	14,582	15,019	15,470	15,934	16,412
722-790.000-715.003 - Fringe Benefits/Health	280,326	310,574	321,473	339,602	253,673	339,602	370,816	381,941	393,399	405,201	417,357	429,878
722-790.000-715.004 - Fringe Benefits/Life-Ad&D	710	800	791	800	524	800	800	824	849	874	900	927
722-790.000-715.005 - Fringe Benefits/Optical	732	1,376	685	2,000	1,044	2,000	2,000	2,060	2,122	2,185	2,251	2,319
722-790.000-715.006 - Fringe Benefits/Pension	125,369	164,981	169,728	183,869	105,123	183,869	195,188	199,092	203,074	207,135	211,278	215,503
722-790.000-715.010 - Unemployment	9,949	6,738	4,284	11,000	3,837	11,000	11,000	11,000	11,000	11,000	11,000	11,000
722-790.000-727.000 - Office	23,194	13,523	23,311	20,000	14,926	20,000	20,000	20,600	21,218	21,855	22,510	23,185
722-790.000-801.000 - Professional Services	246,081	201,524	259,781	185,000	177,777	185,000	237,000	244,110	251,433	258,976	266,746	274,748
722-790.000-808.000 - Memberships/Publications	1,034	2,364	1,353	5,000	2,612	5,000	5,000	5,150	5,305	5,464	5,628	5,796
722-790.000-809.000 - Conferences/Seminars	8,487	10,391	10,480	15,000	4,144	15,000	15,000	15,450	15,914	16,391	16,883	17,389
722-790.000-850.000 - Communications	4,445	4,468	6,968	5,000	3,041	5,000	5,000	5,150	5,305	5,464	5,628	5,796
722-790.000-865.000 - Gas	16,523	15,849	19,961	15,300	12,083	17,000	18,000	18,540	19,096	19,669	20,259	20,867
722-790.000-880.000 - Community Promotion	46,277	27,520	40,778	40,000	27,744	40,000	50,000	51,500	53,045	54,636	56,275	57,964
722-790.000-910.000 - Insurance	(15,719)	(2,070)	775	3,500	(13,368)	3,500	3,500	3,605	3,713	3,825	3,939	4,057
722-790.000-921.000 - Electric	59,974	106,396	103,813	65,000	55,500	75,000	100,000	103,000	106,090	109,273	112,551	115,927
722-790.000-923.000 - Water/Sewer	10,258	8,782	5,773	12,240	1,746	12,240	5,000	5,150	5,305	5,464	5,628	5,796
722-790.000-931.000 - Repair & Maint Services	139,120	177,921	79,470	60,000	91,165	100,000	100,000	103,000	106,090	109,273	112,551	115,927
722-790.000-940.000 - Rentals	13,060	9,202	12,812	12,000	9,574	12,000	12,000	12,360	12,731	13,113	13,506	13,911
722-790.000-955.000 - Miscellaneous	5,747	944	95,861	1,500	1,436	2,000	1,500	1,545	1,591	1,639	1,688	1,739
722-790.000-969.001 - General Fund	340,000	355,000	365,000	380,000	380,000	380,000	394,704	406,545	418,741	431,303	444,243	457,570
722-790.000-969.004 - Grant Expense	10,675	10,331	13,741	11,500	6,793	11,500	11,500	11,845	12,200	12,566	12,943	13,332
722-790.000-970.000 - Capital Outlay/Buildings	-	3,990,067	1,064,968	50,000	-	50,000	-	-	-	-	-	-
722-790.000-970.002 - Capital Outlay/Books	412,072	321,353	346,474	387,032	251,895	387,032	387,032	398,643	410,602	422,920	435,608	448,676
722-790.000-970.003 - Capital Outlay/Equipment	44,061	69,752	65,965	60,000	20,495	60,000	60,000	61,800	63,654	65,564	67,531	69,556
Total Expenditures	3,291,243	7,559,221	4,907,415	3,860,044	2,649,428	3,912,244	4,121,396	4,221,714	4,324,582	4,430,068	4,538,241	4,649,171
Addition to (Use of) Fund Balance	\$ 269,794	\$ (3,886,597)	\$ (1,091,528)	\$ 10,276		\$ 10,276	\$ (23)	\$ 64,845	\$ 134,597	\$ 209,498	\$ 289,830	\$ 388,035
Analysis Of Fund Balance												
Beginning Fund Balance	\$ 5,201,450	\$ 5,471,244	\$ 1,584,647	\$ 493,119		\$ 493,119	\$ 503,395	\$ 503,372	\$ 568,217	\$ 702,814	\$ 912,312	\$ 1,202,143
Revenues	3,561,036	3,672,625	3,815,887	3,870,319		3,922,519	4,121,373	4,286,560	4,459,179	4,639,566	4,828,071	5,037,207
Expenditures	3,291,243	7,559,221	4,907,415	3,860,044		3,912,244	4,121,396	4,221,714	4,324,582	4,430,068	4,538,241	4,649,171
Ending Fund Balance	\$ 5,471,244	\$ 1,584,647	\$ 493,119	\$ 503,395		\$ 503,395	\$ 503,372	\$ 568,217	\$ 702,814	\$ 912,312	\$ 1,202,143	\$ 1,590,178



City of Westland
Fiscal Year 2025-2026 Annual Budget
Line Item Budget for the Year Ending June 30, 2026
Five Year Plan - Fiscal Years Ending 2027 through 2031

Account Number	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Amended Budget	Actual thru 3/31/2025	2024-25 Projected	2025-26 Adopted Budget	2026-27 Estimated Budget	2027-28 Estimated Budget	2028-29 Estimated Budget	2029-30 Estimated Budget	2030-31 Estimated Budget
861 - Street Lighting												
Revenues												
861-000.000-672.000 - Special Assessments	1,588,852	1,653,887	1,692,521	1,671,864	277	1,743,297	1,795,596	1,849,463	1,904,947	1,962,096	2,020,959	2,081,587
861-000.000-695.000 - Investment Income	<u>1,203</u>	<u>10,282</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,590,055</u>	<u>1,664,169</u>	<u>1,692,526</u>	<u>1,671,864</u>	<u>277</u>	<u>1,743,297</u>	<u>1,795,596</u>	<u>1,849,463</u>	<u>1,904,947</u>	<u>1,962,096</u>	<u>2,020,959</u>	<u>2,081,587</u>
Expenditures												
448.000 - Street Lighting Fund												
861-448.000-801.000 - Professional Services	6,981	8,467	12,390	30,000	20,125	30,000	30,000	30,000	30,000	30,000	30,000	30,000
861-448.000-920.000 - Utility Services	1,234,623	1,366,389	1,432,990	1,499,467	908,253	1,499,467	1,544,451	1,590,784	1,638,508	1,687,663	1,738,293	1,790,441
861-448.000-969.001 - General Fund	28,945	30,833	33,379	31,832	31,832	31,832	33,934	35,501	37,748	39,713	41,913	44,523
861-448.000-970.002 - Capital Outlay/Equipment	<u>-</u>	<u>45,536</u>	<u>604,266</u>	<u>101,351</u>	<u>80,697</u>	<u>101,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,270,549</u>	<u>1,451,225</u>	<u>2,083,026</u>	<u>1,662,649</u>	<u>1,040,907</u>	<u>1,662,649</u>	<u>1,608,384</u>	<u>1,656,285</u>	<u>1,706,255</u>	<u>1,757,376</u>	<u>1,810,205</u>	<u>1,864,964</u>
Addition to (Use of) Fund Balance	<u>\$ 319,506</u>	<u>\$ 212,943</u>	<u>\$ (390,499)</u>	<u>\$ 9,215</u>		<u>\$ 80,647</u>	<u>\$ 187,211</u>	<u>\$ 193,179</u>	<u>\$ 198,692</u>	<u>\$ 204,720</u>	<u>\$ 210,753</u>	<u>\$ 216,623</u>
Analysis Of Fund Balance												
Beginning Unrestricted Fund Balance	\$ 880,704	\$ 1,200,210	\$ 1,413,153	\$ 1,022,654		\$ 1,022,654	\$ 1,103,301	\$ 1,290,513	\$ 1,483,691	\$ 1,682,383	\$ 1,887,103	\$ 2,097,856
Revenues	1,590,055	1,664,169	1,692,526	1,671,864		1,743,297	1,795,596	1,849,463	1,904,947	1,962,096	2,020,959	2,081,587
Expenditures	<u>1,270,549</u>	<u>1,451,225</u>	<u>2,083,026</u>	<u>1,662,649</u>		<u>1,662,649</u>	<u>1,608,384</u>	<u>1,656,285</u>	<u>1,706,255</u>	<u>1,757,376</u>	<u>1,810,205</u>	<u>1,864,964</u>
Ending Unrestricted Fund Balance	<u>\$ 1,200,210</u>	<u>\$ 1,413,153</u>	<u>\$ 1,022,654</u>	<u>\$ 1,031,869</u>		<u>\$ 1,103,301</u>	<u>\$ 1,290,513</u>	<u>\$ 1,483,691</u>	<u>\$ 1,682,383</u>	<u>\$ 1,887,103</u>	<u>\$ 2,097,856</u>	<u>\$ 2,314,479</u>

