

# GENERAL FUND REVENUES

## CITY OF LANSING, MICHIGAN

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b><u>Property Taxes</u></b>				
Non-Dedicated	33,059,984	37,554,000	37,554,000	40,375,000
Dedicated - Police	3,645,000	3,915,750	3,915,750	4,065,000
Dedicated - Fire	3,645,000	3,915,750	3,915,750	4,065,000
Dedicated - Roads	2,430,000	2,610,500	2,610,500	2,710,000
Dedicated - Parks	2,430,000	2,610,500	2,610,500	2,710,000
Total	45,209,984	50,606,500	50,606,500	53,925,000
<b><u>Income Taxes</u></b>				
City Income Tax	41,499,303	39,350,000	42,285,000	42,750,000
Total	41,499,303	39,350,000	42,285,000	42,750,000
<b><u>Licenses &amp; Permits</u></b>				
Business Licenses	111,961	71,450	71,450	101,880
Cable Franchise Fees	992,814	1,000,000	1,000,000	900,000
Medical Marijuana Licenses	810,640	700,000	700,000	800,000
Non-Business Licenses	20,960	35,600	35,600	25,120
Buildings Licenses & Permits	27,800	17,750	17,750	23,000
Total	1,964,174	1,824,800	1,824,800	1,850,000
<b><u>Federal Grants</u></b>				
American Rescue Plan Act	9,712,500	8,287,500	8,287,500	-
Total	9,712,500	8,287,500	8,287,500	-
<b><u>State Grants</u></b>				
Public Safety	2,663,201	2,700,000	2,700,000	2,500,000
Other State Grants	1,198,543	980,000	998,100	1,475,000
Reimbursements	1,759,865	1,000,000	1,500,000	1,800,000
Revenue Sharing	17,994,492	17,744,475	17,976,375	19,075,000
Capital City Allocation	-	-	1,000,000	1,000,000
Total	23,616,100	22,424,475	24,174,475	25,850,000
<b><u>Return on Equity</u></b>				
Board of Water and Light	26,220,162	26,500,000	26,500,000	27,500,000
Sewage Disposal System	300,000	300,000	300,000	300,000
Total	26,520,162	26,800,000	26,800,000	27,800,000

# GENERAL FUND REVENUES

## CITY OF LANSING, MICHIGAN

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b><u>Charges for Services</u></b>				
Fees	91,794	89,700	89,700	89,700
Services Rendered	2,261,334	2,442,500	2,442,500	1,800,700
Building Inspection Fees	2,357,061	1,851,000	1,851,000	2,000,000
Services To Others	716,728	33,200	33,200	54,400
Central Stores/Notary	2,200	3,500	3,500	2,000
Public Safety Services	179,656	154,350	154,350	163,800
Ambulance Transport Fees	5,047,219	4,250,000	4,250,000	5,450,000
Sales	1,350	2,300	2,300	2,200
Use & Admission Fees	764,645	468,750	468,750	617,200
Total	11,421,986	9,295,300	9,295,300	10,180,000
<b><u>Fines &amp; Forfeitures</u></b>				
Fines & Forfeitures	1,427,627	1,505,200	1,505,200	1,576,000
Total	1,427,627	1,505,200	1,505,200	1,576,000
<b><u>Interest &amp; Rent</u></b>				
Interest Income	592,128	421,195	421,195	445,000
Rental Income	216,220	200,000	200,000	215,000
Total	808,348	621,195	621,195	660,000
<b><u>Other Revenue</u></b>				
Donations & Contributions	114,137	119,000	119,000	131,500
Miscellaneous	152,709	173,000	173,000	157,500
Sale of Capital Assets	-	120,000	120,000	120,000
Total	266,846	412,000	412,000	409,000
<b><u>Interfund Transfers In</u></b>				
Interfund Transfers In	100,000	100,000	100,000	100,000
Total	100,000	100,000	100,000	100,000
<b><u>Total General Fund Revenues</u></b>	162,547,029	161,226,970	165,911,970	165,100,000

# GENERAL FUND EXPENSES

## CITY OF LANSING, MICHIGAN

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>				
Total General Fund Balance	23,451,802	29,661,497	29,661,497	29,606,497
Less Restricted/Nonspendable	(9,337,199)	(8,744,254)	(8,744,254)	(8,744,254)
Unrestricted Fund Balance	14,114,603	20,917,243	20,917,243	20,862,243
<b>Total Revenues (previous page)</b>	162,547,029	161,226,970	165,911,970	165,100,000
<b><u>General Government</u></b>				
City Council	687,490	657,507	794,819	735,701
Mayor's Office	1,778,071	1,427,425	1,583,017	1,316,598
Office of Community Media	547,624	704,994	704,994	727,531
Finance Operations	2,430,805	2,324,926	2,324,926	2,110,560
City Clerk's Office	1,502,652	1,602,373	1,820,665	1,954,061
Internal Audit	112,061	231,514	231,514	203,351
Treasury/Income Tax	2,267,887	2,036,385	2,332,359	2,897,800
Assessing	1,497,791	1,987,550	1,987,550	1,755,264
City Attorney's Office	2,521,562	2,640,175	2,640,175	2,708,022
Human Resources	2,288,858	2,572,100	3,099,565	2,526,289
South Lansing District Library	137,084	136,500	136,500	145,000
Vacancy Factor	-	(1,500,000)	(1,500,000)	(1,500,000)
Total	15,771,886	14,821,449	16,156,084	15,580,177
<b><u>Public Safety</u></b>				
Police	50,834,578	54,586,595	54,586,595	57,117,927
Fire	40,212,919	41,448,217	41,448,217	43,217,810
Total	91,047,497	96,034,812	96,034,812	100,335,737
<b><u>Public Works</u></b>				
Public Service	13,697,494	13,506,989	13,606,989	13,008,704
Total	13,697,494	13,506,989	13,606,989	13,008,704
<b><u>Judicial</u></b>				
Courts	6,027,865	6,061,191	6,624,360	6,318,200
Total	6,027,865	6,061,191	6,624,360	6,318,200

# GENERAL FUND EXPENSES

## CITY OF LANSING, MICHIGAN

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b><u>Recreation &amp; Culture</u></b>				
Parks & Recreation	9,987,950	8,092,939	9,335,135	9,104,075
Total	9,987,950	8,092,939	9,335,135	9,104,075
<b><u>Community Development</u></b>				
Human Relations & Community Services	1,638,751	2,221,776	2,221,776	2,080,593
Basic Human Services	1,878,403	2,084,932	2,584,932	2,235,000
Economic Development & Planning	6,666,074	6,820,769	6,820,769	6,518,441
Neighborhoods, Arts, & Citizen Engagement	1,232,656	1,556,407	1,556,407	1,528,136
City Supported Agencies	562,710	549,500	1,049,500	537,500
City Recognitions	-	10,000	10,000	10,000
Total	11,978,594	13,243,384	14,243,384	12,909,670
<b><u>Other Financing Uses</u></b>				
Transfers Out, Fund Subsidies	262,692	324,080	824,080	319,125
Transfers Out, Capital	6,089,572	7,325,000	7,325,000	5,945,000
Debt Service	1,473,785	1,817,126	1,817,126	1,579,312
Total	8,388,759	10,025,706	11,025,706	8,390,937
<b><u>Total Expenditures</u></b>	<b>156,337,334</b>	<b>161,226,970</b>	<b>165,966,970</b>	<b>165,100,000</b>
<b>Net Revenue (Expense)</b>	6,209,695	-	(55,000)	-
<b>Ending General Fund Balance</b>	29,661,497	29,661,497	29,606,497	29,606,497
<b>Less Restricted/Nonspendable</b>	(8,744,254)	(8,744,254)	(8,744,254)	(8,744,254)
<b>Unrestricted Fund Balance</b>	<b>20,917,243</b>	<b>20,917,243</b>	<b>20,862,243</b>	<b>20,862,243</b>

# STADIUM FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the operations for City support of Jackson Field (formerly Cooley Law School) stadium operations, the results of which are aggregated into the City's General Fund for financial reporting.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	<b>Not Applicable</b>			
<b><u>Revenues</u></b>				
Services Rendered	94,314	125,000	125,000	122,320
Use & Admission Fees	346,520	-	-	350,000
Interest Income	15,256	10,000	10,000	5,680
Royalties	-	137,000	137,000	150,000
Interfund Transfers In	404,503	475,716	475,716	233,000
Total Revenues	860,593	747,716	747,716	861,000
<b><u>Expenditures</u></b>				
Jackson Field Stadium	860,593	747,716	747,716	861,000
Total Expenditures	860,593	747,716	747,716	861,000
<b>Ending Fund Balance</b>	<b>Not Applicable</b>			

### REVENUE SOURCES AND OUTLOOK

Debt service and other obligations of the Jackson Field Stadium are supported by the City through the Stadium License, Lease, and Service Agreement (as amended) with any remaining activity subsidized by the General Fund. The City's financial contribution is anticipated to remain stable for the duration of the agreement, which concludes in 2038.

# MAJOR STREETS FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for revenues received from the State of Michigan for the City's share of state gasoline and weight taxes, which is restricted for maintenance of major streets.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	12,720,058	14,128,680	14,128,680	11,035,562
<b><u>Revenues</u></b>				
Licenses & Permits	667,953	595,000	595,000	692,000
Federal Grants	1,154,974	-	-	1,175,000
State Grants	12,863,882	11,500,000	11,500,000	19,575,000
Charges for Services	923,996	600,000	600,000	618,000
Interest & Rent	152,515	-	-	-
Other Revenue	715,321	10,000	10,000	10,000
Total Revenues	16,478,641	12,705,000	12,705,000	22,070,000
<b><u>Expenditures</u></b>				
<b><u>Operating</u></b>				
Admin and Engineering	1,697,579	1,653,717	1,653,717	1,236,822
Routine Road Maintenance	2,362,100	2,655,790	2,655,790	2,122,203
Bridge Maintenance	61,080	79,653	79,653	136,939
Winter Maintenance	1,649,896	1,403,391	1,403,391	1,475,930
Trunkline Maintenance	607,422	548,415	548,415	618,000
Traffic Maintenance	386,637	452,500	452,500	502,500
Total Operating	6,764,714	6,793,466	6,793,466	6,092,394
<b><u>Capital</u></b>				
Major Maintenance	4,387,219	4,050,000	4,050,000	12,575,000
Traffic Maintenance	84,284	100,000	100,000	550,000
Debt Service	472,800	472,587	472,587	252,606
Total Capital	4,944,303	4,622,587	4,622,587	13,377,606

# MAJOR STREETS FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
Transfer to Local Streets Fund	3,361,002	4,382,065	4,382,065	4,000,000
Total Expenditures	15,070,019	15,798,118	15,798,118	23,470,000
Net Revenue (Expense)	1,408,622	(3,093,118)	(3,093,118)	(1,400,000)
<b>Ending Working Capital</b>	14,128,680	11,035,562	11,035,562	9,635,562
Inventories	1,218,842			
Total Fund Balance	15,347,522			

### REVENUE SOURCES AND OUTLOOK

The Act 51 Major Streets Fund is a statutory Special Revenue Fund under Michigan Public Act 51 of 1951, as amended. It derives its operating revenue from statewide allocation of the tax placed by the State of Michigan on motor fuel, and from charges against utilities for cutting pavement to access buried infrastructure. Also included in the above is revenue the City receives under contract with the State of Michigan for maintenance of State Trunklines within the City.

The City also receives allocations from the Metro Communications Act, in which subscribing local units such as Lansing that chose to forgo local ordinances and revenue for distributions from the State under the Act 51 formula which must be used for maintenance of the right of way.

The City, by maintaining a Transportation Asset Management Plan (TAMP), has fewer restrictions in the amount of Act 51 major streets funding that may be transferred to use for local street projects. The City currently transfers \$4 million for local street projects.

The City's FY 2025 estimate of Gas and Weight Taxes is based on steady growth projected in Sec. 20-109 Road and Bridge Programs in the Governor's recommended budget proposal using a population factor of 112,644, 106.92 Major Miles, 65.24 Trunkline Miles, and 304.66 Local Miles.

# LOCAL STREETS FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for revenues received from the State of Michigan for the City's share of state gasoline and weight taxes, which is restricted for maintenance of local streets.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	4,744,675	3,823,181	3,823,181	1,383,681
<b><u>Revenues</u></b>				
Property Taxes	-	150,000	150,000	150,000
State Grants	3,758,355	3,752,628	3,752,628	4,300,000
Interest & Rent	87,096	-	-	-
Other Revenue	1,530,953	-	-	-
Transfers In, Major Streets	2,430,000	2,610,500	2,610,500	2,710,000
Transfers In, Act 51	3,361,002	4,382,065	4,382,065	4,000,000
Total Revenues	11,167,406	10,895,193	10,895,193	11,160,000
<b><u>Expenditures</u></b>				
<b><u>Operating</u></b>				
Admin and Engineering	1,184,622	1,218,707	1,218,707	1,136,595
Surface Maintenance	4,425,479	4,138,891	4,138,891	4,219,655
Winter Maintenance	828,854	803,165	803,165	577,650
Traffic Maintenance	63,643	80,000	80,000	71,000
Total Operating	6,502,598	6,240,763	6,240,763	6,004,900
<b><u>Capital</u></b>				
Major Maintenance	4,967,069	6,450,000	6,450,000	4,480,000
Traffic Maintenance	-	25,000	25,000	55,000
Debt Service	619,233	618,930	618,930	620,100
Total Capital	5,586,302	7,093,930	7,093,930	5,155,100



# LOCAL STREETS FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### APPROPRIATION SUMMARY

	<b>FY 2023 Actuals</b>	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Amended Budget</b>	<b>FY 2025 Proposed Budget</b>
Total Expenditures	12,088,900	13,334,693	13,334,693	11,160,000
Net Revenue (Expense)	(921,494)	(2,439,500)	(2,439,500)	-
<b>Ending Fund Balance</b>	3,823,181	1,383,681	1,383,681	1,383,681

### REVENUE SOURCES AND OUTLOOK

The Act 51 Local Streets Fund is a statutory Special Revenue Fund under Michigan Public Act 51 of 1951, as amended. It derives its operating revenue from statewide allocation of the tax placed by the State of Michigan on motor fuel. The Act 51 Local Streets Fund is also supported by an operating transfer from the Act 51 Major Streets Fund, in accordance with State law, and 1.0 mills of the City's property tax levy.

The City, by maintaining a Transportation Asset Management Plan (TAMP), has fewer restrictions in the amount of Act 51 major streets funding that may be transferred to use for local street projects. The City currently transfers \$4 million for local street projects.

The City's FY 2025 estimate of Gas and Weight Taxes is based on steady growth projected in Sec. 20-109 Road and Bridge Programs in the Governor's recommended budget proposal using a population factor of 112,644, 106.92 Major Miles, 65.24 Trunkline Miles, and 304.66 Local Miles.

# PUBLIC SAFETY REVENUE SHARING FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund is to account for revenues received from the State of Michigan for the City's share of distributions from the State's proposed Public Safety and Violence Prevention Fund, which is to be restricted for operational and capital expenditures that serve the purpose of public safety and violence prevention.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	-	-	-	-
<b><u>Revenues</u></b>				
State Grants	-	-	-	3,500,000
Total Revenues	-	-	-	3,500,000
<b><u>Expenditures</u></b>				
Public Safety Initiatives	-	-	-	3,500,000
Total Expenditures	-	-	-	3,500,000
Net Revenue (Expense)	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-

### REVENUE SOURCES AND OUTLOOK

The Public Safety Fund is created pursuant to 2023 House Bills 4605 and 4606 which create a dedicated source of revenue to serve the purposes of public safety and violence prevention. Funding is to be distributed proportionately to the City's share of the reported statewide violent crimes, as determined by the 3 most recent annual crime reports published by the Department of State as of the first day of the State fiscal year capped at 25% of total distributions for any given city, village, township, or County on behalf of a township.

# **PUBLIC SAFETY REVENUE SHARING FUND**

## **CITY OF LANSING, MICHIGAN**

Fiscal Year July 1, 2024 - June 30, 2025

### **REVENUE SOURCES AND OUTLOOK**

Funding shall be used for operational and capital expenditures that serve the purposes of public safety and violence prevention and may be subgranted in whole or part for that purpose. These reoccurring funds will allow the City of Lansing to hire 15 new police officers and to fund community-based violence reduction programs.

For distributions made between October 1, 2026 and September 30, 2028, the share of any city, village, or township whose rate of violent crime does not decrease by at least 5% from the base crime level will have their distribution reduced by 5% with the reduced amount reallocated proportionately among recipients that meet the target reduction rate.

For distributions made after September 30, 2028, the share of any city, village, or township whose rate of violent crime does not decrease by at least 5% from the base crime level will have their distribution reduced by 10% with the reduced amount reallocated proportionately among recipients that meet the target reduction rate.

The funds may not be used to replace or supplant its existing reoccurring resources for public safety and violence prevention (except as may be proportionate to its share in a decline in the estimated total general fund revenue from the previous fiscal year and the reduction of resources available for other purposes), obtain a vehicle weighing more than 15,000 pounds that is designed or used for a tactical police purpose, obtain or use facial recognition technology, or obtain or use a chemical weapon.

# BUILDING DEPARTMENT FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for revenues and expenditures resulting from the enforcement of the State Construction Code Act of 1999 (PA 245 of 1999).

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	4,366,547	4,583,754	4,358,626	4,133,498
<b><u>Revenues</u></b>				
Licenses & Permits	2,923,600	2,814,500	2,814,500	2,865,000
Charges for Services	7,818	-	-	-
Miscellaneous	15	-	-	-
Total Revenues	<u>2,931,433</u>	<u>2,814,500</u>	<u>2,814,500</u>	<u>2,865,000</u>
<b><u>Expenditures</u></b>				
Building Safety	2,714,226	3,039,628	3,039,628	3,365,000
Total Expenditures	<u>2,714,226</u>	<u>3,039,628</u>	<u>3,039,628</u>	<u>3,365,000</u>
Net Revenue (Expense)	217,207	(225,128)	(225,128)	(500,000)
<b>Ending Fund Balance</b>	4,583,754	4,358,626	4,133,498	3,633,498

### REVENUE SOURCES AND OUTLOOK

The Building Safety division is charged with the enforcement of Federal, State, and City laws regarding building construction and codes. In addition to performing inspections and issuing permits, the division is also responsible for collecting renewal licenses from contractors, as well as collection of fees related to the inspection and permit process. In addition, all new construction plans are reviewed for compliance with relevant codes.

# FEDERAL ENTITLEMENT GRANT FUNDS

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplishing the various objectives of Community Development Block Grant (CDBG), HOME, and ESG Programs, within specific target areas.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>				
<b><u>Revenues</u></b>				
Federal Grants	1,242,885	2,070,597	2,070,597	2,070,597
Other Revenue	77,013	1,781,551	1,781,551	600,000
Interfund Transfers In	-	139,080	139,080	134,125
Total CDBG Revenues	1,319,898	3,991,228	3,991,228	2,804,722
<b><u>Expenditures</u></b>				
Administration	348,444	566,200	566,200	601,137
Housing Rehabilitation	619,941	2,542,481	2,542,481	1,861,996
Public Services	239,463	310,589	310,589	310,589
Economic Development	19,219	570,958	570,958	30,000
Land Acquisition	92,830	1,000	1,000	1,000
Total CDBG Expenditures	1,319,898	3,991,228	3,991,228	2,804,722
<b>HOME INVESTMENT PARTNERSHIP GRANT</b>				
<b><u>Revenues</u></b>				
Federal Grants	747,847	833,394	833,394	833,394
Other Revenue	79,258	70,003	70,003	25,000
Total HOME Revenues	827,105	903,397	903,397	858,394
<b><u>Expenditures</u></b>				
Administration	17,228	93,903	93,903	103,325
Housing Rehabilitation	768,034	642,816	642,816	588,391
Public Services	41,843	166,678	166,678	166,678
Total HOME Expenditures	827,105	903,397	903,397	858,394

# FEDERAL ENTITLEMENT GRANT FUNDS

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### APPROPRIATION SUMMARY

#### EMERGENCY SOLUTIONS GRANT (ESG)

##### Revenues

Federal Grants	177,692	181,593	181,593	181,593
Interfund Transfers In	177,692	-	-	-
Total ESG Revenues	355,384	181,593	181,593	181,593

##### Expenditures

Emergency Shelter Operations	355,384	181,593	181,593	181,593
Total ESG Expenditures	355,384	181,593	181,593	181,593

### REVENUE SOURCES AND OUTLOOK

The City's federal Annual Action Plan (AAP) details the funding strategy for the Community Development Block Grant (CDBG), HOME Investment Partnership (HOME), and Emergency Solutions Grant (ESG) programs each year. The AAP outlines how program funds will be expended during the funding cycle and provides a basis for assessing performance. The proposed AAP directs funds primarily toward meeting the national objective of benefiting low/moderate-income persons.

# DISASTER CONTINGENCY FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for earmarked revenue for disaster contingency provisions, which may include providing for planning, mitigation, response, and recovery from natural and human-made disasters within and outside the state.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	-	-	-	-
<b><u>Revenues</u></b>				
Federal Grants	-	-	-	500,000
General Fund Transfer	-	500,000	500,000	-
<b>Total Revenues</b>				
<b><u>Expenditures</u></b>				
Disaster Contingency	-	500,000	500,000	500,000
<b>Total Expenditures</b>				
<b>Net Revenue (Expense)</b>	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-

### REVENUE SOURCES AND OUTLOOK

The Disaster Contingency Fund was established by City Council in FY 2024 in response to severe storm damages to provide immediate funding capacity to respond to the immediate and future disasters. The fund is anticipated to recover expenses through FEMA reimbursement and other grant recoveries, and may be supported by General Fund contributions over time.

# DRUG LAW ENFORCEMENT FEDERAL FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for federal revenues, from the Departments of Justice and Treasury, set aside for drug law enforcement under the provisions of Federal Grant Agreements.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	196,860	209,720	209,720	23,720
<b><u>Revenues</u></b>				
Fines & Forfeitures	9,906	-	-	-
Interest & Rent	3,283	-	-	200
Total Revenues	13,189	-	-	200
<b><u>Expenditures</u></b>				
Special Operations	329	186,000	186,000	200
Total Expenditures	329	186,000	186,000	200
Net Revenue (Expense)	12,860	(186,000)	(186,000)	-
<b>Ending Fund Balance</b>	209,720	23,720	23,720	23,720

### REVENUE SOURCES AND OUTLOOK

Forfeiture Fund (drug law enforcement fund) consists of monies and other assets seized and forfeited in the process of enforcing of anti-drug laws. The detectives of the Special Operations Section (SOS) of the Lansing Police Department and Tri-County Metro Narcotics Squad (TCM) work with the Prosecutors' Offices and Federal Agencies in regard to the recovery of assets and many of the investigations are long-term and complex in nature.

Asset forfeitures in FY23 included an estimated \$508,375 in narcotics and \$238,438 in other assets seized by SOS, helping reduce the profit motive of narcotics trafficking in the Greater Lansing area.



# DRUG LAW ENFORCEMENT STATE AND LOCAL FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for state and local revenues, from the Departments of Justice and Treasury, set aside for drug law enforcement state and under the provisions of State of Michigan Public Act 135 of 1985, as amended.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	295,456	256,188	256,188	256,188
<b><u>Revenues</u></b>				
Fines & Forfeitures	49,806	-	-	60,500
Interest & Rent	5,248	-	-	500
Other Revenue	3,533	-	-	-
Total Revenues	58,587	-	-	61,000
<b><u>Expenditures</u></b>				
Special Operations	97,855	-	-	161,000
Total Expenditures	97,855	-	-	161,000
Net Revenue (Expense)	(39,268)	-	-	(100,000)
<b>Ending Fund Balance</b>	256,188	256,188	256,188	156,188

### REVENUE SOURCES AND OUTLOOK

Forfeiture Fund (drug law enforcement fund) consists of monies and other assets seized and forfeited in the process of enforcing of anti-drug laws. The detectives of the Special Operations Section (SOS) of the Lansing Police Department and Tri-County Metro Narcotics Squad (TCM) work with the Prosecutors' Offices and Federal Agencies in regard to the recovery of assets and many of the investigations are long-term and complex in nature.

Asset forfeitures in FY23 included an estimated \$508,375 in narcotics and \$238,438 in other assets seized by SOS, helping reduce the profit motive of narcotics trafficking in the Greater Lansing area.

# TRI-COUNTY METRO FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the operations of the Tri-County Metro Narcotics Squad.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	243,836	264,462	264,462	473,462
<b><u>Revenues</u></b>				
Federal Grants	133,744	-	-	-
Contributions	366,001	400,000	400,000	400,000
Fines & Forfeitures	177,449	50,000	50,000	50,000
Interest & Rent	8,160	-	-	-
Total Revenues	685,353	450,000	450,000	450,000
<b><u>Expenditures</u></b>				
Tri-County Metro Squad	664,726	241,000	241,000	250,000
Total Expenditures	664,726	241,000	241,000	250,000
Net Revenue (Expense)	20,626	209,000	209,000	200,000
<b>Ending Fund Balance</b>	264,462	473,462	473,462	673,462

### REVENUE SOURCES AND OUTLOOK

Forfeiture Fund (drug law enforcement fund) consists of monies and other assets seized and forfeited in the process of enforcing of anti-drug laws. The detectives of the Special Operations Section (SOS) of the Lansing Police Department and Tri-County Metro Narcotics Squad (TCM) work with the Prosecutors' Offices and Federal Agencies in regard to the recovery of assets and many of the investigations are long-term and complex in nature.

Asset forfeitures in FY23 included an estimated \$994,191 in narcotics and \$110,218 in other assets seized by TCM, helping reduce the profit motive of narcotics trafficking in the Greater Lansing area.

# OPIOID SETTLEMENT FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for revenues received from Opioid Settlement funds, and restricted for treatment, prevention, and remediation.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	-	368,245	368,245	-
<b><u>Revenues</u></b>				
Settlement Revenues	368,245	-	-	201,000
Total Revenues	368,245	-	-	201,000
<b><u>Expenditures</u></b>				
Opioid Remediation	-	-	368,245	201,000
Total Expenditures	-	-	368,245	201,000
Net Revenue (Expense)	368,245	-	(368,245)	-
<b>Ending Fund Balance</b>	368,245	-	-	-

### REVENUE SOURCES AND OUTLOOK

The City of Lansing was an early filer in the national opioid settlements and is currently estimated to receive a total of \$3.6 million over 18 years, which are to be used for treatment, prevention, and remediation of the opioid epidemic. Payment schedules and information are estimates, and subject to the logistical requirements of the settlements

The Police Department has contracted with WAI-IAM, Inc to provide Lansing residents with support and services related to addiction recovery efforts and the Fire Department is using the initial funds to support their Community Risk Reduction programs.

# DOWNTOWN LANSING, INC. FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for assessments received from businesses located in the district. The revenues are used for special events and maintenance of the district.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Fund Balance</b>	401,869	335,290	335,290	897,203
<b><u>Revenues</u></b>				
Special Assessments	369,836	365,000	365,000	467,000
State Grants	2,608,648	4,200,000	4,200,000	1,095,000
Interest & Rent	28,482	-	-	-
Other Revenue	798,018	317,000	317,000	288,200
Interfund Transfers In	85,000	85,000	85,000	85,000
Total Revenues	3,889,984	4,967,000	4,967,000	1,935,200
<b><u>Expenditures</u></b>				
Downtown Lansing, Inc	3,956,563	4,405,087	4,405,087	1,935,200
Total Expenditures	3,956,563	4,405,087	4,405,087	1,935,200
Net Revenue (Expense)	(66,579)	561,913	561,913	-
<b>Ending Fund Balance</b>	335,290	897,203	897,203	897,203

### REVENUE SOURCES AND OUTLOOK

Downtown Lansing, Inc's operations are generally funded by special assessments of the local businesses within its district and by local fundraising, with any remaining activity subsidized by the General Fund. Significant economic development grants over the past few years have allowed for large one-time investments in downtown businesses and development. The City's financial contribution is proposed to remain constant for FY 2025.

# CEMETERY FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the operation of City-owned cemeteries.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	819,035	1,024,313	1,024,313	1,024,313
<b><u>Revenues</u></b>				
Sales	161,759	140,000	140,000	140,000
User Fees	316,768	309,000	309,000	318,000
Interest & Rent	-	-	-	10,000
Other Revenue	8,681	15,000	15,000	18,000
Interfund Transfers In	450,000	527,827	527,827	636,000
Total Revenues	937,207	991,827	991,827	1,122,000
<b><u>Expenditures</u></b>				
Administration	144,220	247,443	247,443	255,430
Grounds Maintenance	587,709	744,384	744,384	866,570
Total Expenditures	731,929	991,827	991,827	1,122,000
Net Revenue (Expense)	205,278	-	-	-
<b>Ending Working Capital</b>	1,024,313	1,024,313	1,024,313	1,024,313
Non-Current Assets	105,655			
Deferred Outflows	147,342			
Non-Current Liabilities	(2,337,399)			
Actual Net Position	(1,060,089)			

# **CEMETERY FUND**

## **CITY OF LANSING, MICHIGAN**

Fiscal Year July 1, 2024 - June 30, 2025

### **REVENUE SOURCES AND OUTLOOK**

Cemetery Fund revenues consist of lot sales, fees for cemetery services related to burials, and is subsidized by the Parks Millage Fund. In addition, interest is earned from investments in the perpetual care fund. A transfer of 20% of all new lot sales is invested in the Cemetery Perpetual Care Fund, which totaled \$1,910,234 as of FY 2023.

# MUNICIPAL PARKING SYSTEM FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the operation of City-owned parking facilities.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	3,647,433	5,849,125	5,849,125	5,071,603
<b><u>Revenues</u></b>				
Federal Grants	5,000,000	-	-	-
Parking Fees	4,193,740	3,887,800	3,887,800	4,540,000
Baseball Revenue	44,078	35,000	35,000	40,000
Fines & Forfeitures	780,568	621,000	621,000	750,000
Other Revenue	637,322	40,000	40,000	45,000
Interfund Transfers In	221,251	-	-	-
Total Revenues	10,876,959	4,583,800	4,583,800	5,375,000
<b><u>Expenditures</u></b>				
Administration	5,398,220	2,463,532	2,463,532	2,070,665
Parking Operations	1,219,222	1,298,540	1,298,540	1,441,285
Maintenance	171,079	289,400	289,400	506,400
South Capital Avenue Ramp	38,136	169,000	169,000	221,500
North Grand Avenue Ramp	127,494	197,500	197,500	282,500
North Capital Avenue Ramp	1,453,362	215,500	215,500	375,500
Baseball Operations	16,506	10,750	10,750	12,050
Debt Service	251,248	717,100	717,100	715,100
Total Expenditures	8,675,267	5,361,322	5,361,322	5,625,000
Net Revenue (Expense)	2,201,692	(777,522)	(777,522)	(250,000)
<b>Ending Working Capital</b>	5,849,125	5,071,603	5,071,603	4,821,603
Non-Current Assets	29,889,406			
Deferred Outflows	3,421,628			
Non-Current Liabilities	(35,467,209)			
Actual Net Position	3,692,950			

# **MUNICIPAL PARKING SYSTEM FUND**

## **CITY OF LANSING, MICHIGAN**

Fiscal Year July 1, 2024 - June 30, 2025

### **REVENUE SOURCES AND OUTLOOK**

The parking system fund operates and maintains parking facilities, including lots, metered spaces, and ramps located primarily in the downtown area. It earns revenue from fees charged to customers, and it pays debt service for some of these facilities through the Lansing Building Authority (LBA).

It is responsible for parking regulation, enforcement, and collection from which it also derives fine revenue, as does the District Court. It also maintains the pedway over the Grand River from its ramp facility to the Lansing Center and operates parking facilities for events at Jackson Field stadium and other special events.

The parking system was heavily impacted by the COVID-19 pandemic and the impact of remote and hybrid work schedules on business in the downtown area. Revenue loss funds from the American Rescue Plan Act (ARPA) were used to subsidize parking operations for a total of \$5 million.



# GOLF FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the operation of the City-owned golf courses.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	50,986	116,516	116,516	116,516
<b><u>Revenues</u></b>				
Interfund Transfers In	100,000	100,383	100,383	100,000
Total Revenues	100,000	100,383	100,383	100,000
<b><u>Expenditures</u></b>				
Groesbeck Golf Course	165,530	100,383	100,383	100,000
Total Expenditures	165,530	100,383	100,383	100,000
Net Revenue (Expense)	(65,530)	-	-	-
<b>Ending Working Capital</b>	116,516	116,516	116,516	116,516
Non-Current Assets	1,874,404			
Deferred Outflows	-			
Non-Current Liabilities	-			
Actual Net Position	1,990,920			

### REVENUE SOURCES AND OUTLOOK

Groesbeck Golf Course is owned by the City of Lansing and operated by the Lansing Entertainment and Public Facilities Authority (LEPFA). Annual activity within this fund largely represents the City's subsidy to LEPFA for operating the golf course, funded by the City's Parks Millage Fund. LEPFA covers the majority of its expenses by charging users for food services, equipment rentals, and greens fees.

# SEWAGE DISPOSAL SYSTEM FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the activities of sewage disposal services to the residents of the City.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	37,719,733	47,607,437	47,607,437	38,429,645
<b><u>Revenues</u></b>				
Licenses & Permits	54,490	55,000	55,000	50,000
Charges for Services	38,608,712	35,925,000	35,925,000	40,695,000
Interest & Rent	932,004	150,000	150,000	135,000
Other Revenue	47,263	20,000	20,000	20,000
Proceeds from Bonds/Notes	4,700,885	-	-	-
<b>Total Revenues</b>	<b>44,343,354</b>	<b>36,150,000</b>	<b>36,150,000</b>	<b>40,900,000</b>
<b><u>Expenditures</u></b>				
Administration	27,197,197	13,862,715	13,792,715	13,273,683
Pumping Stations	1,480,367	1,851,287	1,851,287	1,806,361
Sewer Maintenance	2,902,391	2,791,767	2,861,767	2,881,204
Industrial Laboratory	223,712	314,600	314,600	302,720
<b>Total Operations</b>	<b>31,803,667</b>	<b>18,820,369</b>	<b>18,820,369</b>	<b>18,263,968</b>
Capital Projects	577,053	13,201,000	13,201,000	15,795,000
Debt Service	2,074,930	13,306,423	13,306,423	12,841,032
<b>Total Expenditures</b>	<b>34,455,650</b>	<b>45,327,792</b>	<b>45,327,792</b>	<b>46,900,000</b>
<b>Net Revenue (Expense)</b>	<b>9,887,704</b>	<b>(9,177,792)</b>	<b>(9,177,792)</b>	<b>(6,000,000)</b>
<b>Ending Working Capital</b>	<b>47,607,437</b>	<b>38,429,645</b>	<b>38,429,645</b>	<b>32,429,645</b>
Non-Current Assets	331,919,802			
Deferred Outflows	2,273,402			
Non-Current Liabilities	(109,638,720)			
<b>Actual Net Position</b>	<b>272,161,921</b>			

# **SEWAGE DISPOSAL SYSTEM FUND**

## **CITY OF LANSING, MICHIGAN**

Fiscal Year July 1, 2024 - June 30, 2025

### **REVENUE SOURCES AND OUTLOOK**

The Sewage Disposal System Fund supports the sewer collection system, wastewater plant operations, and testing, monitoring, and regulating industrial and commercial effluent. Most of the activity in the fund is directed at meeting the requirements of the City's National Pollutants Discharge Eliminations Standards (NPDES) permit, under Federal and State law. It is the City's most capital intensive operation with total net assets of more than \$272 million.

Substantial resources of the fund are used to maintain its infrastructure. It derives operating revenue from fees based on water usage in the City and subscribing sewer districts. This is collected by the Lansing Board of Water and Light. It also receives revenue from charges to industrial and commercial customers for testing effluent, along with non-operating revenue from interest income.

Significant capital investments include the ongoing Combined Sewer Overflow (CSO) separation of sanitary and stormwater sewer systems as mandated by the Environmental Protection Agency (EPA). This is funded in part through rate-subsidized State Revolving Loan Fund Program (SRF) borrowing for eligible costs of this project.

# GARBAGE AND RUBBISH COLLECTION FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the provision of household solid waste disposal services to participating residents of the City.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	1,468,620	2,377,009	2,377,009	1,189,835
<b><u>Revenues</u></b>				
Operating Income	3,333,605	3,500,000	3,500,000	3,600,000
Interest Income	280	1,500	1,500	-
Total Revenues	<u>3,333,885</u>	<u>3,501,500</u>	<u>3,501,500</u>	<u>3,600,000</u>
<b><u>Expenditures</u></b>				
Refuse Disposal	<u>2,425,497</u>	<u>4,688,674</u>	<u>4,688,674</u>	<u>3,600,000</u>
Total Expenditures	<u>2,425,497</u>	<u>4,688,674</u>	<u>4,688,674</u>	<u>3,600,000</u>
Net Revenue (Expense)	908,389	(1,187,174)	(1,187,174)	-
<b>Ending Working Capital</b>	2,377,009	1,189,835	1,189,835	1,189,835
Non-Current Assets	-			
Deferred Outflows	234,065			
Non-Current Liabilities	<u>(3,709,206)</u>			
Actual Net Position	<u>(1,098,132)</u>			

### REVENUE SOURCES AND OUTLOOK

The Garbage and Rubbish Collection Fund supports the collecting and disposal of residential garbage and bulk trash items, charging a quarterly fee for carts to participating customers. The Public Service Department is actively seeking to expand the customer base for these services, which will allow greater efficiencies of scale in providing services.

# RECYCLING FUND

## CITY OF LANSING, MICHIGAN

Fiscal Year July 1, 2024 - June 30, 2025

### FUND DESCRIPTION

This fund accounts for the provision of recycling services to participating residents of the City.

### APPROPRIATION SUMMARY

	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget
<b>Beginning Working Capital</b>	1,358,645	1,616,166	1,616,166	1,596,989
<b><u>Revenues</u></b>				
Charges for Services	4,553,008	4,661,600	4,661,600	4,773,000
Interest & Rent	46,972	6,000	6,000	5,000
Other Revenue	-	5,000	5,000	5,000
Total Revenues	4,599,980	4,672,600	4,672,600	4,783,000
<b><u>Expenditures</u></b>				
Recycling Operations	2,859,092	3,304,127	3,304,127	3,272,928
Recycling Education	1,483,367	1,137,650	1,137,650	1,260,072
Composting	-	250,000	250,000	250,000
Total Expenditures	4,342,459	4,691,777	4,691,777	4,783,000
Net Revenue (Expense)	257,521	(19,177)	(19,177)	-
<b>Ending Working Capital</b>	1,616,166	1,596,989	1,596,989	1,596,989
Non-Current Assets	10,733			
Deferred Outflows	471,300			
Non-Current Liabilities	(7,482,413)			
Actual Net Position	(5,384,214)			

### REVENUE SOURCES AND OUTLOOK

The Recycling Fund provides residential recycling curb service, composting curb service, and educates citizens on recycling. Recycling fees are billed on City property taxes on all residences in buildings of 4 or less units, with larger complexes required to provide their residents with recycling facilities. The fund also regulates commercial recycling.

# **RECYCLING FUND**

## **CITY OF LANSING, MICHIGAN**

Fiscal Year July 1, 2024 - June 30, 2025

### **REVENUE SOURCES AND OUTLOOK**

The fund recycles an average of 6,700 tons of materials, which are brought to the Emterra Material Recovery Facility on Pennsylvania Avenue to be processed, and collects anywhere from 12,000 to 20,000 cubic yards of yard waste each year which are brought to either Granger or Hammond Farms.

Recyclable items include paper (excluding paper plate, most wrapping paper, and tissues), plastic (excluding Styrofoam or plastic lids), metal (Clean and empty, no paint or aerosol cans), cartons (excluding frozen food containers), and glass (no mirrors, ceramics, or lightbulbs).

Items not recyclable through the City's service include books, Styrofoam, electronics, plastic bags and packaging, old medicine, needles/syringes, light bulbs, paint and hazardous materials, and clothing. Drop-off locations that accept these items can be found at <https://mi-lansing3.civicplus.pro/678/What-to-Recycle>.