

# CITY OF HARPER WOODS

2019 BUDGET

ADOPTED NOVEMBER 5, 2018

**CITY OF HARPER WOODS**  
**2019 BUDGET**

**KENNETH A. POYNTER**

**MAYOR**

**VALERIE KINDLE**

**MAYOR PRO TEM**

**VIVIAN SAWICKI**

**COUNCILMEMBER**

**CHERYL COSTANTINO**

**COUNCILMEMBER**

**HUGH MARSHALL**

**COUNCILMEMBER**

**VERONICA PAIZ**

**COUNCILMEMBER**

**TOM JENNY**

**COUNCILMEMBER**

**JOSEPH F. RHEKER III**

**CITY MANAGER**

**JOHN M. SZYMANSKI**

**TREASURER/FINANCE DIRECTOR**

**LESLIE M. FRANK**

**CITY CLERK**

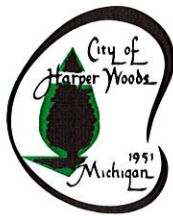
**NOVEMBER 5, 2018**

# CITY OF HARPER WOODS

## 2019 BUDGET

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Harper Woods, Michigan 48225-2095

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[www.harperwoodscity.org](http://www.harperwoodscity.org)

Mayor:  
Kenneth A. Poynter

Mayor Pro Tem:  
Valerie J. Kindle

City Council:  
Vivian M. Sawicki  
Cheryl Costantino  
Hugh R. Marshall  
Veronica Paiz  
Tom Jenny

City Manager:  
Joseph F. Rheker, III

City Clerk:  
Leslie M. Frank

## **CITY OF HARPER WOODS 2019 BUDGET**

### **MANAGEMENT'S DISCUSSION AND BUDGET ANALYSIS**

The Honorable:

Kenneth A. Poynter, Mayor  
Valerie Kindle, Mayor Pro-Tem  
Vivian Sawicki, Councilmember  
Cheryl Costantino, Councilmember  
Hugh Marshall, Councilmember  
Veronica Paiz, Councilmember  
Tom Jenny, Councilmember

Mr. Mayor and Members of City Council:

Presented as follows is the Management's Discussion and Budget Analysis for the City's 2019 Budget.

This budget has been prepared in accordance with the applicable public acts of the State of Michigan, our City Charter, and other federal, state and local regulations. The official budget document presented herein has been supplemented by detailed budget workbooks presented to you under separate cover.

#### **PRESENTATION OF BUDGET**

The Budget begins with the *Tax Levy Resolution*. When adopted, this will officially enact and establish the millage rates. In the General Levy, we are recommending a change to comply with the requirements of the "Headlee Amendment" and 1994's Proposition A. The same applies to the Library and Refuse operating millage. The Library Bond millage levy will remain the same at (1.375) mills in conformance with bond regulations. The City Council is required to establish these levies by separate resolution.

Following the Tax Levy Resolution is the *Budget Adoption and Appropriation Resolution*. When approved, this formally enacts and adopts the 2019 Budget.

Additional information statements are then presented prior to the proposed budget for each of the City's various operating, entrepreneurial, debt and internal service funds. These statements include the following: Tax Levy Statement; Tax Rate and Revenue Comparison; Headlee Amendment Calculation Millage Reduction Formula; and Statement of Indebtedness.

A brief narrative of the City's major operating funds follows:

### **GENERAL FUND**

The General Fund, our main City operating fund, is still a concern for 2019 and beyond. We are seeing a slight increase in residential property values, state revenue sharing and grant funding. While having made excellent strides in reducing costs associated with health insurance for active employees and capping future pension costs for a majority of active employees, the cost of providing health care and legacy pension costs continues to rise and still represents a major expense that puts strain on this fund. The City is making use of technology to better leverage its legacy & other costs by charging other funds to relieve any unjustified financial pressures on the City's general fund. Service levels remain high for Police, Fire, Parks, DPW and other City provided services. The City will be addressing excessive energy costs for its DPW buildings in year(s) 2018/2019 and employing strategic labor & retiree negotiations to reduce legacy liability costs for pensions, employee healthcare and post-employment benefits for (pre age 65) and (post age 65) active retirees.

Our overall taxable value for residential property has increased slightly for this year. This trend is good for the City and should get better as the overall economy grows. Commercial properties continue to decline, but are doing so at a much slower rate and amount than prevalent in past years.

Our 2018 budget projects a modest fund balance increase and a small budget surplus is projected for 2019. Savings will be realized by tax adjustment collections, cost containing employee benefit packages, receiving state revenue sharing at 100% of allotments, successful grant applications and continued leveraged use of new weatherproofing technology within DPW buildings and City street lighting improvements. The City continues to re-develop areas along Kelly Road. The 2019 budget for Police and Fire services is set at a 20 mill assessment. There will be no reduction in Police or Fire services provided to residents or businesses in the City of Harper Woods. The City has also enacted a Public Act 359 millage, not to exceed \$50,000.00, to enhance the image of the City through publication and promotional advertising. In 2019 we need to continue to address ways of continued cost containment and improving service delivery methods using less costly alternatives. Discussions with the unions need to continue in this area.

Our projection is for a fund balance of approximately \$732,635.00 dollars for 2019. This amount represents approximately 5.98% of revenues. The City is diligently working to obtain at least a 10% fund balance to revenue ratio in the near future.

## **MAJOR AND LOCAL STREET FUNDS**

There are routine maintenance projects planned for 2019. A special road assessment is currently being evaluated to establish a comprehensive City-wide yearly road maintenance and repair.

## **LIBRARY FUNDS**

The operating fund for the Library presents no cuts in service, as requested by the Library Board and sustained by the City. Revenue levels assume continued aggressive collection of delinquent taxes by Wayne County.

## **DEBT SERVICE FUNDS**

The millage levy will remain the same at 1.375 mills for the principal, interest and fees of the 2004 Library Bond issue. Additionally, the City in 2018 bonded for capital improvements. Payments for principal, interest and fees will be paid from General Fund Revenues.

## **STORM DRAIN FUND**

In accordance with the City's Storm Water Utility Ordinance, the City Council is required to annually establish the Storm Water Utility rate as part of the City's annual budget process.

We are recommending that the rate remain at \$210, at this time, to cover the ever increasing cost of maintaining the Milk River Drain and to continue to review and monitor balances in this fund throughout the year to ensure funding is sufficient to fund the future (10%) additional apportionment increase planned for 2019 and to fund for interest payments currently due. Principal payments will be owing on the debt bond starting 2020. The City is still in litigation regarding a potential class action lawsuit regarding this fund.

## **VEHICLE AND EQUIPMENT FUND**

We have not budgeted nor do we expect any major equipment purchases from this fund in 2019. Costs of maintaining the equipment are on the rise and will need to be evaluated. The fund balance has recovered from a prior deficit and is part of a (5) year deficit elimination plan with the State of Michigan. The fund is currently compliant with State of Michigan standards.

## **WATER AND SEWER FUND**

The 2019 Budget for the Water and Sewer Fund will reflect aggressive cash collections of unpaid outstanding water balances for both, residential and commercial users. We will continue to monitor the rates we need to charge while keeping in mind the obligations the City has with the varying Water Authorities to cover fixed charges. This budget reflects not

only current operations expenses, but includes future enhancements earmarked for sewer repair/replacement projects. The City has adopted monthly residential water billings to help residents better manage their water bill expenses and will soon release a computer based mobile bill paying device, at no charge, to residential and commercial users.

### **MISCELLANEOUS FUNDS**

The other funds presented herein are essentially unchanged from prior years with the exception of Refuse Fund. The Refuse Fund ended 2014 with a deficit and is budgeted in accordance with the deficit elimination plan filed with the State of Michigan. We must monitor this fund to ensure compliance with the State of Michigan. The City has established funds for Drug forfeiture, Canine (K9), OMNI, Revolving Loan and OWI funds for 2019 as well.

### **SUMMARY**


You are requested to approve the 2019 Budget on an activity basis. Line item details have been provided to you in your budget workbooks for informational purposes only. Adoption on an activity basis allows your management the flexibility to adjust line items as may be necessary from time to time and bring budget amendments to the City Council when practical or necessary.

We believe the budget presented herein accurately represents the City's financial position and condition. We hereby submit and recommend your approval of the 2019 Budget.

Respectfully submitted,



Joseph F. Rheker III  
City Manager

  
John M. Szymanski  
Treasurer/Finance Director

# **CITY OF HARPER WOODS MANAGEMENT'S MISSION STATEMENT**

We firmly believe in Philosopher John Locke's Social Contract Theory that . . .

**"Government exists for the benefit of the  
governed not those governing"**

**That is**

**"The City of Harper Woods exists not to serve  
those who are employed here but for the  
residents who have placed us here to serve"**

**WE BELIEVE . . .**

- \* The City's business is service to our community**
- \* That our service to the community should be helpful, caring and responsive**
- \* That the success of the City organization is dependent on teamwork, mutual respect and commitment to the following values:**
  - ~Participation by all segments of the community**
  - ~Effective Communication within and among our constituents**
  - ~Integrity in everything we do**
  - ~Innovation in meeting the present and future needs of the City**
  - ~Accountability to our elected officials and the Trust our citizens have placed in them**
  - ~Responsibility for the services entrusted to us**
  - ~Pride in what we do, always striving to serve in the best interest of the community as a whole**



**We Believe in our Dedication to Public Service**



## **TAX LEVY RESOLUTION**

WHEREAS, Act 5 of the P.A. of 1982, as amended requires that a notice be given and that a public hearing be held and that the proposed millage rate will be a subject of review at the hearing, and

WHEREAS, The City of Harper Woods has complied with these provisions of the Act by publishing a Notice of Public Hearing in a newspaper of general circulation by October 25, 2018 and held said public hearings on November 5, 2018, and

WHEREAS, The City Council has complete authority to establish the millage rates necessary to support the City's proposed budget.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Harper Woods does hereby approve the City's tax levy for 2019 as follows:

FUND	2019 LEVY
GENERAL	19.9740
REFUSE	2.5483
SUBTOTALS	22.5223
LIBRARY	1.9143
DEBT	1.3750
TOTALS	25.8116

*(Footnote – Tax levy amounts for the General Fund, Refuse Fund and Library Fund reflect The "Headlee Rollback Reduction")*

BE IT FURTHER RESOLVED that the City Assessor for the City of Harper Woods is hereby directed to spread upon the Taxable Valuation of all real and State Equalized Valuation of all personal property within the corporate limits of the City of Harper Woods, the above established millage rate.

## **BUDGET ADOPTION AND APPROPRIATION RESOLUTION**

WHEREAS, The City Manager of the City of Harper Woods has presented to the City Council a proposed budget for the City's operating and debt funds for the period January 1, 2019, through December 31, 2019; and

WHEREAS, The proposed Budget has been reviewed and found to be in accordance with the general fiscal and budgetary policies as established by the City Council; and

WHEREAS, A Public Hearing was held on the Budget submission on November 5, 2018, at 7:00 p.m. in the City Council Chambers of the City of Harper Woods, Michigan and a public notice of this hearing was made by October 25, 2018, advising of the hearing and that a copy of the proposed budget was available for public inspection, in accordance with Section 9.3 of the City Charter; and

WHEREAS, This Budget Document is on file in the official records of the City of Harper Woods, Michigan.

NOW, THEREFORE, BE IT RESOLVED that the City Council, under the authority granted by the City Charter and the State of Michigan does hereby approve and adopt the 2019 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$12,208,740
MAJOR STREET	\$823,448
LOCAL STREET	\$363,864
WATER & SEWER UTILITY	\$5,192,729
VEHICLE & EQUIPMENT	\$289,685
STORM DRAINAGE	\$1,837,936
REFUSE COLLECTION	\$960,491
LIBRARY	\$446,984
DEBT RETIREMENT	\$333,963
DRUG, FORFEITURE,	\$0
REVOLVING LOAN FUND	\$0
TOTAL	\$22,457,840

**CITY OF HARPER WOODS  
2019 BUDGET  
TAX LEVY STATEMENT**

	2017 TAXABLE VALUE	2018 TAXABLE VALUE	INCREASE (DECREASE) <u>2017-2018</u>
<b>REAL PROPERTY:</b>			
COMMERCIAL	\$49,841,739	\$49,904,548	\$62,809
INDUSTRIAL	\$97,570	\$99,618	\$2,048
RESIDENTIAL	\$143,671,334	\$147,149,125	\$3,477,791
<b>TOTAL REAL</b>	<b>\$193,610,643</b>	<b>\$197,153,291</b>	<b>\$3,542,648</b>
<b>PERSONAL PROPERTY:</b>			
COMMERCIAL	\$8,317,200	\$7,047,800	(\$1,269,400)
UTILITY	\$5,285,000	\$6,865,600	\$1,580,600
<b>TOTAL PERSONAL</b>	<b>\$13,602,200</b>	<b>\$13,913,400</b>	<b>\$311,200</b>
<b>TOTAL TAXABLE VALUE</b>	<b>\$207,212,843</b>	<b>\$211,066,691</b>	<b>\$311,200</b>

**COMPARISON OF 2018 (SEV) EQUALIZED VALUATION  
TO TAXABLE VALUATION  
(APPLIES TO REAL PROPERTY ONLY)**

	2018 TAXABLE VALUE	2018 EQUALIZED VALUE	<u>VARIANCE</u>
<b>REAL PROPERTY:</b>			
COMMERCIAL	\$49,904,548	\$55,978,300	(\$6,073,752)
INDUSTRIAL	\$99,618	\$101,400	(\$1,782)
RESIDENTIAL	\$147,149,125	\$184,885,015	(\$37,735,890)
	\$197,153,291	\$240,964,715	(\$43,811,424)

**CITY OF HARPER WOODS  
2019 BUDGET  
TAX RATE AND REVENUE COMPARISON**

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<b>FUND</b>	<b>2018 LEVY</b>	<b>2019 LEVY</b>	<b>2018 REVENUES</b>	<b>2019 REVENUES</b>	<b>INCREASE (DECREASE)</b>
GENERAL	20.0000	19.9740	\$4,142,218	\$4,215,790	\$ 73,572
REFUSE	2.5517	2.5483	\$509,900	\$521,466	\$ 11,566
LIBRARY	1.9168	1.9143	\$391,219	\$377,412	(\$13,807)
DEBT	1.3750	1.3750	\$284,777	\$290,216	\$ 5,439
<b>TOTALS</b>	<b>25.8435</b>	<b>25.8116</b>	<b>\$5,328,114</b>	<b>\$5,404,884</b>	<b>\$76,770</b>

# CITY OF HARPER WOODS 2019 BUDGET

## HEADLEE AMENDMENT CALCULATIONS

### MILLAGE REDUCTION FORMULA

$$\text{2018 MILLAGE REDUCTION FRACTION} = \frac{(\text{2017 TAXABLE VALUE} - \text{2018 LOSSES})}{(\text{2018 TAXABLE VALUE} - \text{2018 ADDITIONS})} \quad (\text{X}) \quad 1.00$$

$$\text{2018 MILLAGE REDUCTION FRACTION} = \frac{(\text{207,212,843} - \text{1,925,020})}{(\text{208,727,944} - \text{3,172,900})} \quad (\text{X}) \quad 1.00$$

<b>MILLAGE REDUCTION FACTORS SINCE 2009</b>
---

2009 MRF	1.00
2010 MRF	1.00
2011 MRF	1.00
2012 MRF	1.00
2013 MRF	1.00
2014 MRF	1.00
2015 MRF	1.00
2016 MRF	1.00
2017 MRF	1.00
2018 MRF	0.9987

### EFFECTIVE MILLAGE REDUCTIONS

	<u>AUTHORIZED BY CHARTER OR STATUTE</u>	<u>2018 REDUCED MILLAGE RATE</u>	<u>2018 MRF</u>	<u>2018 REDUCED MILLAGE RATE</u>
GENERAL FUND	20	0	0.9987	19.9740
LIBRARY	1	0.9168	0.9987	0.9143
REFUSE	3	2.5517	0.9987	2.5483

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**STATEMENT OF INDEBTEDNESS**

**ISSUE: 2004 GENERAL OBLIGATION LIBRARY IMPROVEMENT BONDS**

AMOUNT OF ISSUE:	\$3,100,000
TERM:	20 YEARS
RATE:	4.15%
TOTAL PRINCIPAL OUTSTANDING:	\$1,600,000
PRINCIPAL DUE 2018:	\$ 225,000
INTEREST DUE 2018:	\$64,806.25

**ISSUE: 2018 CAPITAL IMPROVEMENT BONDS**

AMOUNT OF ISSUE:	\$1,183,000.00
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,183,000.00
PRINCIPAL DUE 2019:	\$ 0.00
INTEREST DUE 2019:	\$47,320.00

**ISSUE: 2013 SRF BOND – MICHIGAN FINANCE AUTHORITY**

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$2,845,000.00
PRINCIPAL DUE 2019:	\$ 150,000.00
INTEREST DUE 2019:	\$67,750.00

**ISSUE: 2015 MILK RIVER BOND**

AMOUNT OF ISSUE:	\$16,778,831
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$16,778,831
PRINCIPAL DUE 2019:	\$ 0.00
INTEREST DUE 2019:	\$224,019

**CITY OF HARPER WOODS  
2019 BUDGET  
REVENUE, EXPENDITURES & FUND BALANCE  
GENERAL FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUE</b>				
Property Tax	\$3,970,988	\$4,517,086	\$4,317,498	\$4,358,622
Police-Fire Assessment	\$2,864,686	\$3,325,666	\$3,785,343	\$3,891,806
License & Permits	\$429,851	\$429,349	\$429,851	\$429,851
Grants	\$354,107	\$443,730	\$328,894	\$224,260
State Shared	\$1,494,197	\$1,494,197	\$1,494,197	\$1,517,545
Service Fees	\$1,446,971	\$1,447,113	\$1,447,113	\$1,447,113
Miscellaneous and Interest	\$422,617	\$369,331	\$188,042	\$188,042
<b>TOTAL REVENUES</b>	<b>\$10,983,417</b>	<b>\$12,026,472</b>	<b>\$11,990,938</b>	<b>\$12,057,239</b>
<b>EXPENDITURES</b>				
District Court	\$515,370	\$506,970	\$503,627	\$513,639
Council	\$34,762	\$34,782	\$35,393	\$34,782
City Manager	\$186,778	\$77,565	\$89,912	\$107,118
City Attorney/Other Legal	\$143,525	\$204,000	\$256,000	\$209,000
Assessor Activities	\$69,709	\$70,358	\$70,358	\$70,358
Clerk Activities	\$125,852	\$91,241	\$83,835	\$88,156
Finance/Data Processing	\$113,806	\$47,554	\$39,048	\$49,807
Treasurer	\$48,759	\$13,135	\$4,121	\$2,561
Building & Grounds City Hall	\$158,770	\$159,110	\$158,770	\$159,110
Beautification Commission	\$260	\$286	\$235	\$286
Misc. (Plan/BOA/Econ. Dev/Other)	\$235,257	\$241,169	\$223,628	\$121,308
Police Department	\$3,542,430	\$3,547,194	\$3,546,050	\$3,498,608
Fire Department	\$801,781	\$765,403	\$716,080	\$679,457
Protective Inspection	\$507,332	\$505,423	\$507,044	\$505,423
Public Works Administration	\$43,299	\$43,299	\$45,332	\$43,299
Street Lighting	\$473,094	\$472,952	\$455,973	\$457,973
Parks & Recreation/PR	\$250,619	\$347,347	\$271,255	\$298,982
Dial-A-Ride/PAATS	\$15,799	\$16,053	\$19,503	\$19,556
Employee Fringes/All Insurance	\$3,666,005	\$4,075,981	\$3,975,319	\$4,487,318
Retiree Insurance	\$624,609	\$648,192	\$646,415	\$619,441
Telephone/Auditing	\$118,485	\$133,495	\$116,970	\$133,495
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$11,676,301</b>	<b>\$12,001,509</b>	<b>\$11,764,868</b>	<b>\$12,099,677</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$692,884)</b>	<b>\$24,963</b>	<b>\$226,070</b>	<b>(\$42,438)</b>
<b>TRANSFER IN</b>	<b>\$76,257</b>	<b>\$225,825</b>	<b>\$151,501</b>	<b>\$151,501</b>
<b>TRANSFERS (OUT)</b>		<b>\$23,600</b>	<b>\$23,600</b>	<b>\$23,600</b>
<b>NET TRANSFERS IN (OUT)</b>	<b>\$76,257</b>	<b>\$202,225</b>	<b>\$127,901</b>	<b>\$127,901</b>
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(\$616,627)</b>	<b>\$227,188</b>	<b>\$353,971</b>	<b>\$85,463</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE CONTRIBUTION</b>	<b>(\$616,627)</b>	<b>\$227,188</b>	<b>\$353,971</b>	<b>\$85,463</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$909,828</b>	<b>293,201</b>	<b>293,201</b>	<b>647,172</b>
<b>ENDING FUND BALANCE</b>	<b>\$293,201</b>	<b>\$520,389</b>	<b>\$647,172</b>	<b>\$732,635</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**MAJOR STREET FUND**

	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
<b>TOTAL REVENUES</b>	<b>\$804,119</b>	<b>\$849,706</b>	<b>\$823,448</b>	<b>\$823,448</b>
<b>EXPENDITURES</b>				
Road Construction	\$0	\$0	\$0	\$0
Routine Maintenance	149,739	160,030	163,918	163,918
Traffic Service	191,231	87,527	113,550	113,550
Winter Maintenance	62,160	87,157	113,795	113,795
Administration	56,500	48,000	48,000	48,000
	<b>\$459,630</b>	<b>\$382,714</b>	<b>\$439,263</b>	<b>\$439,263</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$344,489</b>	<b>\$466,992</b>	<b>\$384,185</b>	<b>\$384,185</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Contributions to Local Street	(378,579)	0	0	0
Transfer from General Fund	0	0	0	0
Transfer from Water Fund	0	0	0	0
Miscellaneous	0	0	0	0
Federal Grant	0	0	0	0
Bond Proceeds	0	0	0	0
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(\$34,090)</b>	<b>\$466,992</b>	<b>\$384,185</b>	<b>\$384,185</b>
<b>FUND BALANCE CONTRIBUTION</b>	<b>(\$34,090)</b>	<b>\$466,992</b>	<b>\$384,185</b>	<b>\$384,185</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$126,738</b>	<b>\$92,648</b>	<b>\$92,648</b>	<b>\$476,833</b>
<b>ENDING FUND BALANCE</b>	<b>\$92,648</b>	<b>\$559,640</b>	<b>\$476,833</b>	<b>\$861,018</b>



**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**LOCAL STREET FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>TOTAL REVENUES</b>	<b>\$716,090</b>	<b>\$427,950</b>	<b>\$363,864</b>	<b>\$363,864</b>
<b>EXPENDITURES</b>				
Road Construction	\$567,990	\$0	\$0	\$0
Routine Maintenance	265,371	294,657	265,371	265,371
Traffic Service	17,977	11,196	17,977	17,977
Winter Maintenance	27,694	54,708	28,174	28,174
Administration	20,000	28,500	28,500	28,500
<b>TOTAL EXPENDITURES</b>	<b>\$899,032</b>	<b>\$389,061</b>	<b>\$340,022</b>	<b>\$340,022</b>
<b>EXCESS OF REVENUES OVER</b>				
<b>(UNDER) EXPENDITURES</b>	<b>(\$182,942)</b>	<b>\$38,889</b>	<b>\$23,842</b>	<b>\$23,842</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>CONTRIBUTIONS FROM:</b>				
Street Bond Proceeds	\$0	\$0	\$0	0
General Fund	0	0	0	0
Major Street Fund	0	0	0	0
Storm Drain	0	0	0	0
Municipal Improvement	0	0	0	0
Debt Service Fund	0	0	0	0
<b>TOTAL CONTRIBUTIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE CONTRIBUTION</b>	<b>(\$182,942)</b>	<b>\$38,889</b>	<b>\$23,842</b>	<b>\$23,842</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$185,329</b>	<b>\$2,387</b>	<b>\$2,387</b>	<b>\$26,229</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,387</b>	<b>\$41,276</b>	<b>\$26,229</b>	<b>\$50,071</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**REFUSE FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>				
Property Tax Revenue	\$516,346	\$509,900	\$521,466	\$521,466
Tax Adjustments	\$18,323	\$0	\$9,387	\$9,387
Residential Refuse Fees	\$160,549	\$105,000	\$130,192	\$130,192
Commercial Refuse Fees	\$18,329	\$3,820	\$16,181	\$16,181
Special Pickup Charges	\$37,340	\$27,000	\$27,000	\$27,000
Recycling Fees	\$207,363	\$173,265	\$173,265	\$173,265
Interfund User Fee	\$75,000	\$75,000	\$75,000	\$75,000
Interest/Miscellaneous	\$13,307	\$8,000	\$8,000	\$8,000
<b>TOTAL REVENUES</b>	<b>\$1,046,557</b>	<b>\$901,985</b>	<b>\$960,491</b>	<b>\$960,491</b>
<b>EXPENDITURES</b>				
Wages - Full Time	\$37,885	\$30,500	\$37,885	\$37,885
Wages - Part Time	\$13,988	\$20,750	\$13,988	\$13,988
Wages - Overtime	\$989	\$2,000	\$1,018	\$1,018
Fringe Benefit Allocation	\$15,000	\$15,000	\$15,000	\$15,000
Supplies	\$836	\$500	\$835	\$835
Refuse Collection Expense	\$432,268	\$411,000	\$436,656	\$445,389
Grosse Pointes-Clinton Disposal	\$103,593	\$85,190	\$103,593	\$106,701
Composting Charges	\$28,140	0	28,140	28,140
Curbside Recycling Expense	\$174,600	\$190,320	175,920	175,920
Insurance & Bonds Allocation	\$7,000	\$7,000	7,000	7,000
V & E Fund Rentals	\$30,728	\$26,625	30,728	30,728
City Manager Allocation	\$5,000	\$5,000	5,000	5,000
Audit Charge Allocated	\$2,000	\$2,000	2,000	2,000
Finance Allocated	\$5,000	\$5,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$857,027</b>	<b>\$800,885</b>	<b>\$862,763</b>	<b>\$874,604</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	\$189,530	\$101,100	\$97,728	\$85,887
<b>TRANSFERS (OUT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION</b>	<b>\$189,530</b>	<b>\$101,100</b>	<b>\$97,728</b>	<b>\$85,887</b>
<b>BEGINNING FUND BALANCE</b>	<b>(\$252,175)</b>	<b>(\$62,645)</b>	<b>(\$62,645)</b>	<b>\$35,083</b>
<b>ENDING FUND BALANCE</b>	<b>(\$62,645)</b>	<b>\$38,455</b>	<b>\$35,083</b>	<b>\$120,970</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**LIBRARY FUND**

	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
<b>REVENUES</b>				
Property Tax Revenue	\$396,133	\$391,219	\$406,840	\$399,589
Penal Fines Allocation	\$12,240	\$9,750	\$9,750	\$12,240
State Grant - Public Library	\$10,912	\$9,400	\$9,400	\$10,912
DVD Rental Revenue	\$1,226	\$1,360	\$1,046	\$1,046
Non-Resident User Fees	\$1,897	\$2,458	\$1,897	\$1,897
Library Fines & Late Fees	\$9,924	\$9,300	\$7,270	\$9,600
Donations	\$3,333	\$3,752	\$2,850	\$3,300
Miscellaneous	\$8,496	\$6,072	\$8,381	\$8,400
<b>TOTAL REVENUES</b>	<b>\$444,161</b>	<b>\$433,311</b>	<b>\$447,434</b>	<b>\$446,984</b>
<b>EXPENDITURES</b>				
Wages - Sick Buyback	\$0	\$0	\$1,941	\$1,941
Wages -Vacation Buyback	\$0	\$3,236	\$677	\$677
Wages -Full-Time	\$144,818	\$148,482	\$145,245	\$145,245
Wages - Part-Time	\$100,634	\$101,008	\$100,763	\$100,763
Wages _ Overtime	\$0	\$0	\$52	\$52
Wages - Longevity	\$2,524	\$2,524	\$2,524	\$2,524
Fringe Benefit Allocation	\$70,000	\$70,000	\$70,000	\$70,000
Supplies	\$8,298	9750	8,644	8,595
DVD Media	\$6,466	\$5,950	7,445	6,626
Professional - Contractual	\$38,722	\$38,550	35,865	35,865
LCM - Books Periodicals	\$22,937	\$18,900	22,181	22,181
Digital Materials	\$3,920	\$4,000	4,000	4,000
Programs	\$6,925	\$8,194	7,797	7,772
Communications - Telephone	\$1,500	\$1,500	1,500	1,500
Travel - Lodging & Meals	\$1,130	\$1,000	2,682	1,400
Insurance & Bond Allocations	\$4,000	\$4,000	4,000	4,000
Public Utilities & Misc	\$17,740	\$17,415	17,740	17,740
Repairs & Maintenance	\$3,071	\$2,200	14,341	1,900
Subscriptions, Dues & Fees	\$1,297	\$875	350	350
Audit Charges Allocated	\$2,000	\$2,000	2,000	2,000
Finance Cost Allocated	\$3,000	\$3,000	3,000	3,000
V & E Rentals			38	38
<b>TOTAL EXPENDITURES</b>	<b>\$438,982</b>	<b>\$442,584</b>	<b>\$452,785</b>	<b>\$438,169</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	\$5,179	(\$9,273)	(\$5,351)	\$8,815
<b>TRANSFERS (OUT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION</b>				
	\$5,179	(\$9,273)	(\$5,351)	\$8,815
<b>BEGINNING FUND BALANCE</b>	<b>\$56,794</b>	<b>\$61,970</b>	<b>\$61,973</b>	<b>\$56,622</b>
<b>ENDING FUND BALANCE</b>	<b>\$61,973</b>	<b>\$52,697</b>	<b>\$56,622</b>	<b>\$65,437</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**STORMWATER FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>				
Wayne County Tax Adjustments	\$8,960		\$186,140	\$4,600
Milk River Charges	\$1,835,812	\$1,837,111	\$1,833,336	\$1,833,336
<b>TOTAL REVENUES</b>	<b>\$1,844,772</b>	<b>\$1,837,111</b>	<b>\$2,019,476</b>	<b>\$1,837,936</b>
<b>EXPENDITURES</b>				
Wages - Full-Time			44400	56529
Wages -Part-Time			6544	0
Contractual /Professional/Fees	178	178	25140	9160
Milk River Debt - Interest	\$12,616		\$111,178	\$111,178
Milk River Debt - Principal			\$0	\$0
Repairs & Maintenance	\$1,038,089	\$1,045,452	\$1,056,600	\$1,056,600
<b>TOTAL EXPENDITURES</b>	<b>\$1,050,883</b>	<b>\$1,045,630</b>	<b>\$1,243,862</b>	<b>\$1,233,467</b>
<b>APPROPRIATION TO: Water &amp; Sewer</b>			\$675,000	\$300,000
<b>APPROPRIATION FROM:</b>	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$675,000</b>	<b>\$300,000</b>
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>\$793,889</b>	<b>\$791,481</b>	<b>\$100,614</b>	<b>\$304,469</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$2,346,135</b>	<b>\$3,140,024</b>	<b>\$3,140,024</b>	<b>\$3,240,638</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,140,024</b>	<b>\$3,931,505</b>	<b>\$3,240,638</b>	<b>\$3,545,107</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**DRUG LAW ENFORCEMENT FUND**

	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
<b>REVENUES</b>				
Drug Fund Forfeitures	\$808		\$29,733	
<b>TOTAL REVENUES</b>	<b>\$808</b>	<b>\$0</b>	<b>\$29,733</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Supplies	3500		5720	
Contractual /Professional	20787		11432	
Equipment	\$17,217		\$2,017	
Equipment			\$10,000	
<b>TOTAL EXPENDITURES</b>	<b>\$41,504</b>	<b>\$0</b>	<b>\$29,169</b>	<b>\$0</b>
<b>APPROPRIATION TO:</b>				
<b>APPROPRIATION FROM:</b>	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>(\$40,696)</b>	<b>\$0</b>	<b>\$564</b>	<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$52,735</b>	<b>\$12,039</b>	<b>\$12,039</b>	<b>\$12,603</b>
<b>ENDING FUND BALANCE</b>	<b>\$12,039</b>	<b>\$12,039</b>	<b>\$12,603</b>	<b>\$12,603</b>

**CITY OF HARPER WOODS  
2019 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
DEBT SERVICE FUND**

		<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>					
	Property Tax Revenue - Library	\$303,525	\$284,777	\$290,216	\$290,216
	Tax Adjustments	(\$3,573)	(\$2,032)	(\$3,573)	(\$3,573)
	<b>TOTAL REVENUES</b>	<b>\$299,952</b>	<b>\$282,745</b>	<b>\$286,643</b>	<b>\$286,643</b>
<b>EXPENDITURES</b>					
	Library Bond - Principal	\$175,000	\$200,000	\$200,000	\$225,000
	Library Bond - Interest	\$81,175	\$73,575	\$73,575	\$64,806
	Library Bond - Fees	\$750	\$750	\$750	\$750
	Capital Improvement Bond - Interest			\$23,600	\$47,320
	<b>TOTAL EXPENDITURES</b>	<b>\$256,925</b>	<b>\$274,325</b>	<b>\$297,925</b>	<b>\$337,876</b>
<b>APPROPRIATION TO:</b>					
<b>APPROPRIATION FROM: General Fund - CAP</b>		\$0	\$0	23,600	47,320
		<b>\$0</b>	<b>\$0</b>	<b>\$23,600</b>	<b>\$47,320</b>
<b>CONTRIBUTION TO FUND BALANCE</b>		<b>\$43,027</b>	<b>\$8,420</b>	<b>\$12,318</b>	<b>(\$3,913)</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$305,356</b>	<b>\$348,383</b>	<b>348,383</b>	<b>360,701</b>
<b>ENDING FUND BALANCE</b>		<b>\$348,383</b>	<b>\$356,803</b>	<b>\$360,701</b>	<b>\$356,788</b>



**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**WATER & SEWER FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>				
Tax Adjustments	\$83,535	\$83,535	\$83,535	\$83,535
Water/Sewer Revenue	\$1,844,086	\$2,423,269	\$2,026,218	\$2,208,718
Sales - Metered Water	\$0	\$79,417	\$0	\$0
Debt Service Fee	\$215,731	\$216,322	\$215,731	\$215,731
Meter Service Charge	\$1,882,243	\$1,882,243	\$1,947,834	\$2,147,097
IWC Charge	\$40,046	\$40,176	\$40,046	\$40,176
Penalties - Late Fees	\$176,549	\$176,549	\$176,549	\$176,549
Miscellaneous Revenue	\$20,923	\$20,923	\$20,923	\$20,923
<b>TOTAL REVENUES</b>	<b>\$4,263,113</b>	<b>\$4,922,434</b>	<b>\$4,510,836</b>	<b>\$4,892,729</b>
<b>EXPENDITURES</b>				
Supply & Disposal	\$2,668,775	\$2,668,775	\$2,728,161	\$2,728,161
Water System	\$529,144	\$553,047	\$550,223	\$550,223
Sanitary Sewer	\$224,807	\$225,165	\$216,433	\$216,433
Customer Service	\$872,179	\$1,025,868	\$1,059,591	\$1,058,850
Administrative	\$187,837	\$149,000	\$187,837	\$187,837
Depreciation	\$183,515	\$126,749	\$183,515	\$183,515
Debt Service	\$69,126	\$214,563	\$214,563	\$215,875
Telephone/Communications	\$45,330	\$45,330	\$45,330	\$45,330
<b>TOTAL EXPENDITURES</b>	<b>\$4,780,713</b>	<b>\$5,008,497</b>	<b>\$5,185,653</b>	<b>\$5,186,224</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$517,600)</b>	<b>(\$86,063)</b>	<b>(\$674,817)</b>	<b>(\$293,495)</b>
<b>TRANSFERS (IN) - Self- Insurance</b>	<b>\$ 269,285</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS (IN) - Stormwater</b>	<b>\$ -</b>	<b>-</b>	<b>675,000</b>	<b>300,000</b>
<b>TRANSFERS (Out)</b>				
<b>FUND BALANCE CONTRIBUTION</b>	<b>\$ (248,315)</b>	<b>\$ (86,063)</b>	<b>\$ 183</b>	<b>\$ 6,505</b>
<b>BEGINNING NET POSITION</b>	<b>\$ 1,301,587</b>	<b>\$ 1,301,587</b>	<b>\$ 1,053,272</b>	<b>\$ 1,053,455</b>
<b>ENDING NET POSITION</b>	<b>\$ 1,053,272</b>	<b>\$ 1,215,524</b>	<b>\$ 1,053,455</b>	<b>\$ 1,059,960</b>

**CITY OF HARPER WOODS  
2019 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
VEHICLE & EQUIPMENT FUND**

	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 ESTIMATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>				
Rentals to General Fund	\$21,026	\$23,000	\$21,026	\$21,026
Rentals to Major Street Fund	\$38,500	\$38,500	\$38,500	\$38,500
Rentals to Local Street Fund	\$38,141	\$43,163	\$38,141	\$38,141
Rentals to Refuse Fund	\$30,728	\$26,625	\$30,728	\$30,728
Rental to Library Fund	\$0	\$0	\$38	\$0
Rentals to Water & Sewer Fund	\$161,290	\$156,500	\$161,290	\$161,290
<b>TOTAL REVENUES</b>	<b>\$289,685</b>	<b>\$287,788</b>	<b>\$289,723</b>	<b>\$289,685</b>
<b>EXPENDITURES</b>				
Materials and Supplies	\$43,755	\$28,795	\$43,755	\$43,755
Direct costs	\$104,385	\$84,861	\$104,385	\$104,385
Building & Grounds Maintnance	\$0	\$0	\$0	\$0
Depreciation Expense	\$43,300	\$27,840	\$43,300	\$43,300
Adminsitrative Allocation	\$60,500	\$60,500	\$60,500	\$60,500
<b>TOTAL EXPENDITURES</b>	<b>\$251,940</b>	<b>\$201,996</b>	<b>\$251,940</b>	<b>\$251,940</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$37,745</b>	<b>\$85,792</b>	<b>\$37,783</b>	<b>\$37,745</b>
	\$37,745	\$85,792	\$37,783	\$37,745
<b>TRANSFERS (OUT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	\$37,745	\$85,792	\$37,783	\$37,745
<b>BEGINNING FUND BALANCE</b>	<b>\$185,055</b>	<b>\$222,800</b>	<b>\$222,800</b>	<b>\$260,583</b>
<b>ENDING FUND BALANCE</b>	<b>\$222,800</b>	<b>\$308,592</b>	<b>\$260,583</b>	<b>\$298,328</b>



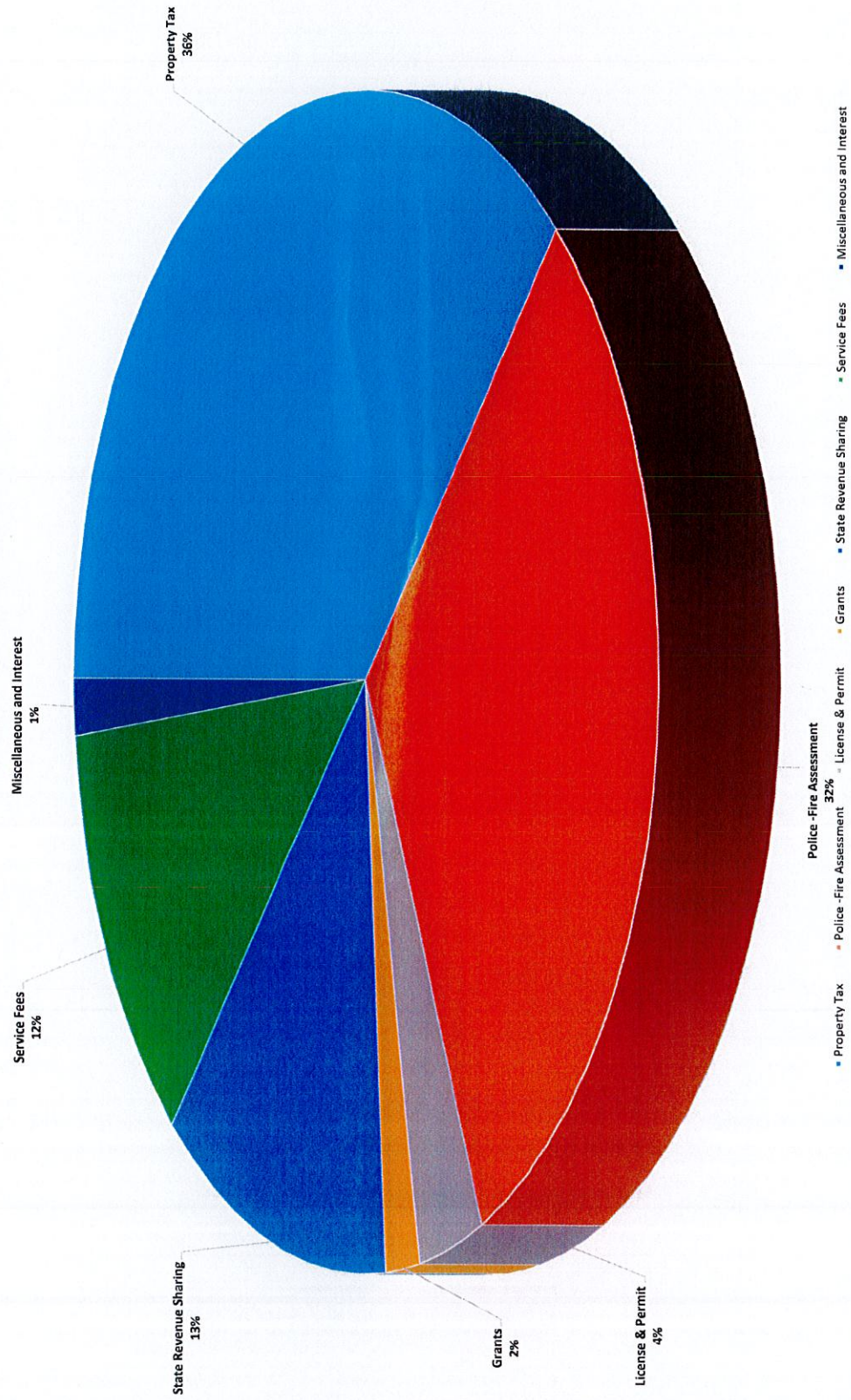
**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**REVOLVING LOAN FUND**

	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
<b>REVENUES</b>				
Other Revenue	(\$926)	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>(\$926)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Wages - Part-Time	0	0	32783	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,783</b>	<b>\$0</b>
<b>APPROPRIATION TO:</b>				
<b>APPROPRIATION FROM:</b>	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>(\$926)</b>	<b>\$0</b>	<b>(\$32,783)</b>	<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$339,833</b>	<b>\$338,907</b>	<b>\$338,907</b>	<b>\$306,124</b>
<b>ENDING FUND BALANCE</b>	<b>\$338,907</b>	<b>\$338,907</b>	<b>\$306,124</b>	<b>\$306,124</b>

**CITY OF HARPER WOODS**  
**2019 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**POLICE FORFEITURE, K9 & SPECIAL PROJECTS**

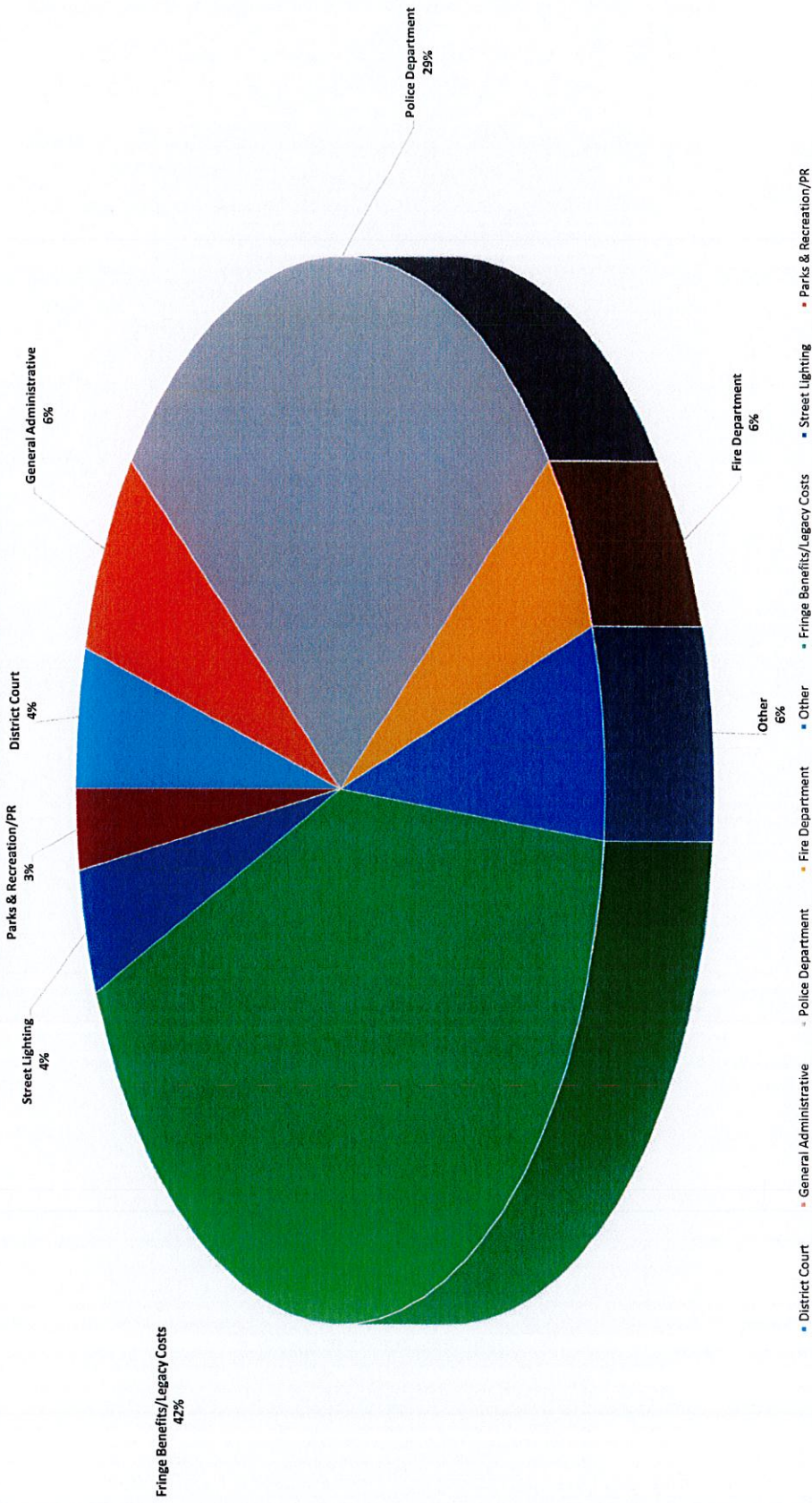
	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET
<b>REVENUES</b>				
OMNIBUS Revenue	\$0	\$0	3270	\$0
OWI Revenue	\$900	\$0	\$0	\$0
HW-K9 Revenue	\$11,110	\$0	\$4,112	\$0
<b>TOTAL REVENUES</b>	<b>\$12,010</b>	<b>\$0</b>	<b>\$7,382</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
HWK9 - Supplies	1074	\$0	525	\$0
OMNIBUS - Professional Contractual	0	\$0	1520	\$0
HWK9 - Professional Contractual	344	\$0	1417	\$0
OMNIBUS - Equipment	\$10,000	\$0	\$0	\$0
HWK9 - Equipment	\$8,211	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$19,629</b>	<b>\$0</b>	<b>\$3,462</b>	<b>\$0</b>
<b>APPROPRIATION TO:</b>				
<b>APPROPRIATION FROM:</b>	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>(\$7,619)</b>	<b>\$0</b>	<b>\$3,920</b>	<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$85,151</b>	<b>\$77,532</b>	<b>\$77,532</b>	<b>\$81,452</b>
<b>ENDING FUND BALANCE</b>	<b>\$77,532</b>	<b>\$77,532</b>	<b>\$81,452</b>	<b>\$81,452</b>

# 2019 Budgeted Revenues

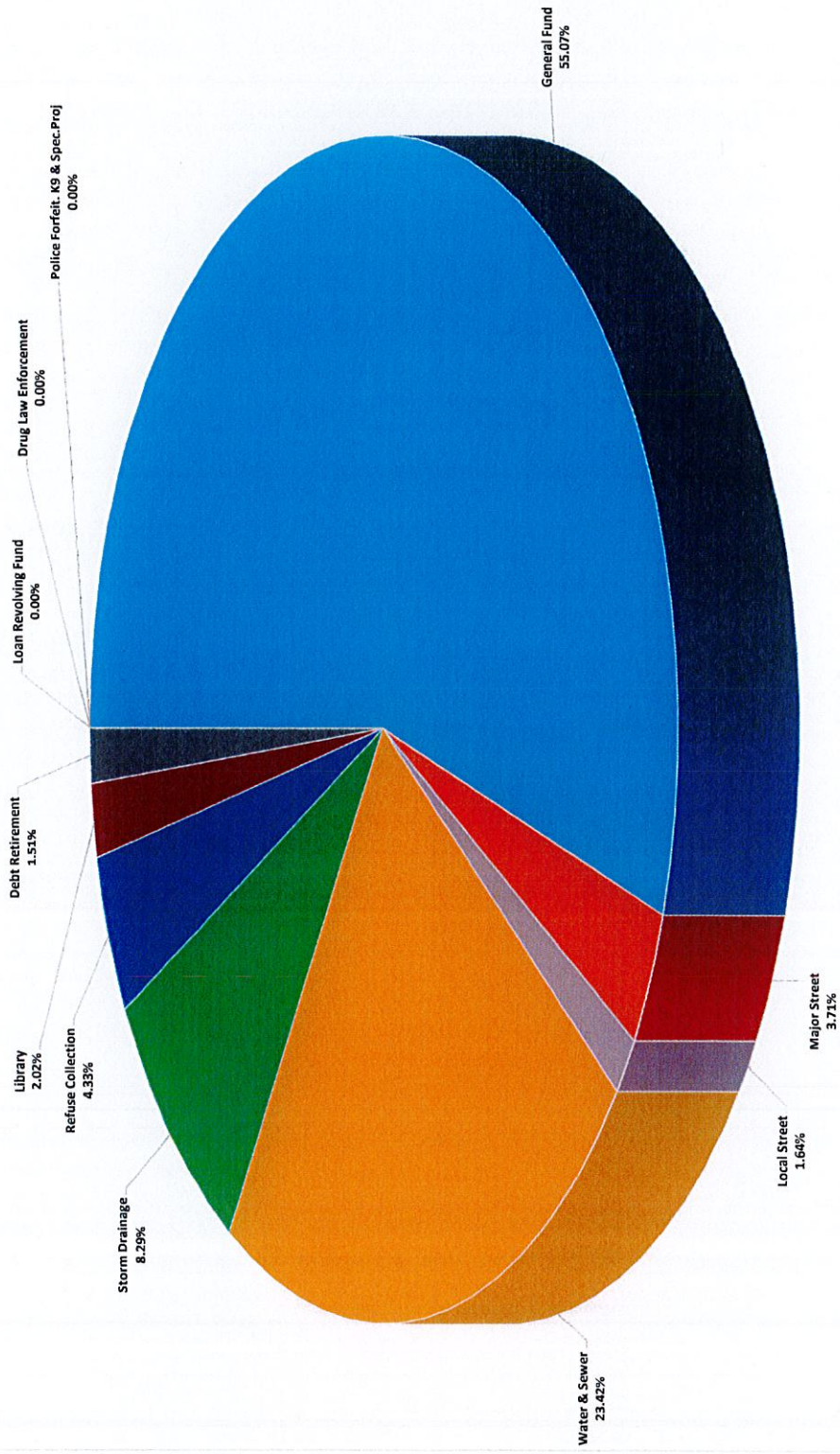




# 2019 General Fund Budgeted Expenditures



2019 Budgeted Funds Percentage - Total of all Funds



■ General Fund  
 ■ Major Street  
 ■ Local Street  
 ■ Water & Sewer  
 ■ Vehicle & Equipment  
 ■ Storm Drainage  
 ■ Refuse Collection  
 ■ Library  
 ■ Debt Retirement  
 ■ Loan Revolving Fund  
 ■ Drug Law Enforcement  
 ■ Police Forfeit, K9 & Spec.Proj