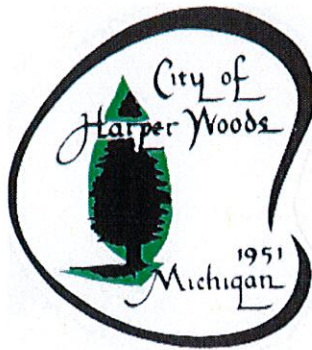


2020 BUDGET

CITY OF HARPER WOODS, MICHIGAN



ADOPTED NOVEMBER 4, 2019

CITY OF HARPER WOODS
2020 BUDGET

KENNETH A. POYNTER

MAYOR

VALERIE KINDLE

MAYOR PRO TEM

VIVIAN SAWICKI

COUNCILMEMBER

CHERYL COSTANTINO

COUNCILMEMBER

VERONICA PAIZ

COUNCILMEMBER

TOM JENNY

COUNCILMEMBER

WILL SMITH

COUNCILMEMBER

JOSEPH F. RHEKER III

CITY MANAGER

JOHN M. SZYMANSKI

TREASURER/FINANCE DIRECTOR

LESLIE M. FRANK

CITY CLERK

NOVEMBER 4, 2019

CITY OF HARPER WOODS

2020 BUDGET

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FINANCIAL CHARTS

Appendix



City of Harper Woods
19617 Harper Avenue
Harper Woods, Michigan 48225-2095

313.343.2500

www.harperwoodscity.org

Mayor:
Kenneth A. Poynter

Mayor Pro Tem:
Valerie J. Kindle

City Council:
Vivian M. Sawicki
Cheryl Costantino
Veronica Paiz
Tom Jenny
Will Smith

City Manager:
Joseph F. Rheker, III

City Clerk:
Leslie M. Frank

CITY OF HARPER WOODS 2020 BUDGET

MANAGEMENT'S DISCUSSION AND BUDGET ANALYSIS

The Honorable:

Kenneth A. Poynter, Mayor
Valerie Kindle, Mayor Pro-Tem
Vivian Sawicki, Councilmember
Cheryl Costantino, Councilmember
Will Smith, 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 2020 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. 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 2020 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 2020 and beyond. We are seeing a slight increase in residential property values and state revenue sharing. Some COPS grants are expiring and most commercial property values are still declining or flat valued. 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 actively addressing legacy costs for active and retired employees by incorporating changes in unionized collective bargaining agreements and other employment agreements. In spite of financial challenges facing the City, service levels remain high for Police, Fire, Parks, DPW and other City provided services. The City has addressed excessive energy costs for its DPW buildings. Improvements will be made addressing energy and other needs of our City Hall in the near future. The City has bonded for such improvements and has set up a "Municipal Improvement Fund" for such expenditures.

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 continues to grow. Commercial properties continue to decline, but are doing so at a much slower rate and amount then prevalent in past years.

Our 2019 budget projects a modest fund balance increase. A downward projection is reflected in 2020 due to timing of pension and OPEB liabilities. Savings will be realized by tax adjustment collections, greater employee participation of costs associated with benefit packages, receiving state revenue sharing at 100% of allotments, successful grant applications and needed investment in capital equipment improvements. The 2020 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 also levies a Public Act 359 millage, not to exceed \$50,000.00, to enhance the image of the City through publication and promotional advertising. In 2020 we need to continue to address ways of continued cost containment and improving service delivery methods using less costly alternatives. Discussions with the unions and vendors need to continue in this area.

Our projection is for a fund balance of approximately \$502,776.00 dollars for 2020. This amount represents approximately 4.12% 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 several new projects planned for 2019 and 2020. Speed bumps and traffic calming devices will be installed at various street locations throughout the City. Engineering work will be performed in anticipation of the Beaconsfield road re-paving project. Joint

seal/crack seal maintenance will be performed on streets in the city, all with the purpose of extending life cycles of existing roads. A new traffic signal device will be installed on Kelly road to enhance walkability across Kelly road and throughout the business district. Approximately (25) catch basins will be repaired or replaced to improve drainage on many city streets.

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. The Library will also be accepting a yearly allotment of approximately \$7,500, by the City's General Fund, to be used for the "Heritage Room" projects.

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 transferred from the General Fund to the Debt Service Fund for payment on behalf of: principal, interest and other fees of the Capital Improvement Fund.

STORM DRAIN FUND

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 pay interest payments currently due. Principal payments will be owing on the debt bond starting in 2020. The City is still in litigation regarding a class action lawsuit regarding this fund. The Storm Water Fund is planning on purchasing a reliable, nearly new, street sweeper to ensure clean storm water drains throughout the City.

VEHICLE AND EQUIPMENT FUND

We have not budgeted nor do we expect any major equipment purchases from this fund in 2020. 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 compliant with regulations prescribed by the State of Michigan.

WATER AND SEWER FUND

The 2020 Budget for the Water and Sewer Fund will reflect aggressive cash collections of unpaid outstanding water balances for both, residential and commercial users. The City will continue to monitor the rates we need to charge residents and commercial users. 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 released a computer based mobile bill paying device, at no charge, to residential and commercial users and will take initiatives to double its Water App users throughout budget year 2020. The City has budgeted \$50,000 for sewer cleaning for 2020.

REFUSE FUND

The City's refuse fund manages the City's rubbish removal services. It is funded by a dedicated property tax millage and user fees. The Refuse Fund ended 2014 with a deficit and is budgeted in accordance with the deficit elimination plan filed with the State of Michigan. The fund now stands in compliance with all State of Michigan Treasury standards.

MISCELLANEOUS FUNDS


The other funds presented herein are essentially unchanged from prior years. The City has established funds for Drug forfeiture, Canine (K9), OMNI, Revolving Loan and OWI funds for 2020 as well.

SUMMARY

You are requested to approve the 2020 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 2020 Budget.

Respectfully submitted,



Joseph F. Rheker III
City Manager



John M. Szymanski
Finance Director/Treasurer

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, 2019 and held said public hearings on November 4, 2019, 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 2020 as follows:

FUND	2019 LEVY
GENERAL	19.9740
GENERAL (P.A.359)	.2500
REFUSE	2.5483
SUBTOTAL	
LIBRARY	1.9143
DEBT	1.3750
TOTALS	26.0616

(Footnote – Tax levy amounts for the General Fund, Refuse Fund and Library Fund reflect The "Headlee Rollback Reduction, General Fund P.A.359 millage is used For promotion and advertising, not to exceed \$50,000.00)

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, 2020, through December 31, 2020; 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 4, 2019, 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, 2019, 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 2020 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$12,011,789
MAJOR STREET	\$1,001,687
LOCAL STREET	\$400,231
WATER & SEWER UTILITY	\$5,373,992
VEHICLE & EQUIPMENT	\$307,695
STORM DRAINAGE	\$1,819,017
REFUSE COLLECTION	\$809,759
LIBRARY	\$451,472
DEBT RETIREMENT	\$383,089
DRUG, FORFEITURE,	\$0
REVOLVING LOAN FUND	\$0
TOTAL	\$22,558,731

CITY OF HARPER WOODS**2020 BUDGET****TAX LEVY STATEMENT**

	2018 TAXABLE <u>VALUE</u>	2019 TAXABLE <u>VALUE</u>	INCREASE (DECREASE) <u>2018-2019</u>
REAL PROPERTY:			
COMMERCIAL	\$49,904,548	\$45,775,469	(\$4,129,079)
INDUSTRIAL	\$99,618	\$100,900	\$1,282
RESIDENTIAL	\$149,067,276	\$156,723,326	\$7,656,050
TOTAL REAL	\$199,071,442	\$202,599,695	\$3,528,253
PERSONAL PROPERTY:			
COMMERCIAL	\$7,047,800	\$6,043,700	(\$1,004,100)
UTILITY	\$6,867,800	\$12,139,200	\$5,271,400
TOTAL PERSONAL	\$13,915,600	\$18,182,900	\$4,267,300
TOTAL TAXABLE VALUE	\$212,987,042	\$220,782,595	\$7,795,553

COMPARISON OF 2019 (SEV) EQUALIZED VALUATION TO TAXABLE VALUATION

(APPLIES TO REAL PROPERTY ONLY)

	2019 TAXABLE <u>VALUE</u>	2019 EQUALIZED <u>VALUE</u>	<u>VARIANCE</u>
REAL PROPERTY:			
COMMERCIAL	\$51,814,769	\$52,998,000	(\$1,183,231)
INDUSTRIAL	\$100,900	\$100,900	\$0
RESIDENTIAL	\$156,177,594	\$209,415,311	(\$53,237,717)

CITY OF HARPER WOODS

2020 BUDGET

TAX RATE AND REVENUE COMPARISON

<u>FUND</u>	2019 LEVY	2020 LEVY	2019 <u>REVENUES</u>	2020 <u>REVENUES</u>	INCREASE (DECREASE)
GENERAL	19.9740	19.9740	\$4,409,912	\$4,401,453	(\$8,459)
REFUSE	2.5483	2.5483	\$562,620	\$561,542	(\$1,078)
LIBRARY	1.9143	1.9143	\$422,644	\$421,833	(\$811)
DEBT	1.3750	1.3750	\$303,576	\$302,994	(\$582)
TOTALS	25.8116	25.8116	\$5,698,752	\$5,687,822	(\$10,930)

**CITY OF HARPER WOODS
2020 BUDGET**

HEADLEE AMENDMENT CALCULATIONS

MILLAGE REDUCTION FORMULA

$$\text{2019 MILLAGE REDUCTION FRACTION} = \frac{\text{2018 TAXABLE VALUE} - \text{2019 LOSSES}}{\text{2019 TAXABLE VALUE} - \text{2019 ADDITIONS}} \times 1.00$$

$$\text{2019 MILLAGE REDUCTION FRACTION} = \frac{212,987,042 - 2,334,289}{220,782,595 - 9,300} \times 1.00$$

MILLAGE REDUCTION FACTORS SINCE 2012

2012 MRF	1.0000
2013 MRF	1.0000
2014 MRF	1.0000
2015 MRF	1.0000
2016 MRF	1.0000
2017 MRF	1.0000
2017 MRF	1.0000
2017 MRF	1.0000
2018 MRF	.9987
2019 MRF	1.0000

EFFECTIVE MILLAGE REDUCTIONS

	AUTHORIZED BY CHARTER OR STATUTE	2019 REDUCED MILLAGE RATE	<u>2019 MRF</u>	2019 REDUCED MILLAGE RATE
GENERAL	20 MILLS	19.9740	1.0000	19.9740
LIBRARY	1 MILLS	0.9143	1.0000	0.9143
REFUSE	3 MILLS	2.5483	1.0000	2.5483

**CITY OF HARPER WOODS
2020 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:	\$1,375,000
PRINCIPAL DUE 2020:	\$ 225,000
INTEREST DUE 2020:	\$55,412.50

ISSUE: 2018 CAPITAL IMPROVEMENT BONDS

AMOUNT OF ISSUE:	\$1,183,000.00
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,183,000
PRINCIPAL DUE 2020:	\$ 43,000.00
INTEREST DUE 2020:	\$46,460.00

ISSUE: 2013 SRF BOND – MICHIGAN FINANCE AUTHORITY

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$2,560,000
PRINCIPAL DUE 2020:	\$ 155,000.00
INTEREST DUE 2020:	\$62,062.49

ISSUE: 2015 MILK RIVER BOND

AMOUNT OF ISSUE:	\$16,616,269
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$16,616,269
PRINCIPAL DUE 2020:	\$ 636,051.00
INTEREST DUE 2020:	\$209,502.00

CITY OF HARPER WOODS
2020 BUDGET
REVENUE, EXPENDITURES & FUND BALANCE
GENERAL FUND

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUE				
Property Tax	\$8,095,893	\$8,107,596	\$8,019,503	\$8,067,780
Intergovernmental/Federal/State	\$1,935,220	\$1,741,805	\$1,750,231	\$1,742,495
Charges for Services	\$417,816	\$424,174	\$383,630	\$383,819
Fines and forfeitures	\$816,074	\$931,442	\$809,305	\$810,083
Licenses and permits	\$383,391	\$424,174	\$383,630	\$383,819
Service Fees	\$276,130	\$301,614	\$278,891	\$281,680
Other Revenue	\$313,963	\$277,935	\$219,360	\$342,113
TOTAL REVENUES	\$12,238,487	\$12,208,740	\$11,844,550	\$12,011,789
EXPENDITURES				
District Court	\$510,796	\$523,639	\$498,846	\$509,676
Council	\$30,543	\$34,782	\$33,417	\$33,420
City Manager	\$81,974	\$107,118	\$72,213	\$60,947
City Attorney/Other Legal	\$224,417	\$209,000	\$245,625	\$199,855
Assessor Activities	\$64,192	\$70,358	\$66,108	\$67,753
Clerk Activities	\$84,355	\$90,241	\$88,190	\$86,884
Finance/Data Processing	\$98,528	\$122,754	\$113,446	\$118,114
Treasurer	\$10,839	\$2,561	\$10,989	\$11,204
Building & Grounds City Hall	\$129,395	\$159,110	\$284,063	\$134,297
Beautification Commission	\$234	\$286	\$234	\$240
Misc. (Plan/BOA/Econ. Dev/Other)	\$86,412	\$158,190	\$196,874	\$96,198
Police Department	\$3,680,474	\$3,503,383	\$3,483,473	\$3,598,223
Fire Department	\$688,513	\$679,457	\$633,783	\$622,990
Protective Inspection	\$480,408	\$505,423	\$483,395	\$484,895
Public Works Administration	\$22,686	\$43,299	\$57,631	\$80,526
Street Lighting	\$440,150	\$457,973	\$349,067	\$357,799
Parks & Recreation/PR	\$285,332	\$348,851	\$295,217	\$333,182
Dial-A-Ride/PAATS	\$21,668	\$19,503	\$23,095	\$22,961
Employee Fringes/All Insurance	\$4,042,548	\$4,383,576	\$4,100,530	\$4,783,673
Retiree Insurance	\$642,403	\$619,441	\$631,539	\$681,484
Telephone/Auditing	\$53,597	\$60,548	\$44,122	\$44,122
GRAND TOTAL EXPENDITURES	\$11,679,464	\$12,099,493	\$11,711,857	\$12,328,443
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$559,023	\$109,247	\$132,693	(\$316,654)
TRANSFER IN				
TRANSFERS (OUT)	\$21,294	\$23,600	\$47,230	\$96,960
NET TRANSFERS IN (OUT)	-\$21,294	-\$23,600	-\$47,230	-\$96,960
TOTAL FINANCING SOURCES (USES)	\$537,729	\$85,647	\$85,463	(\$413,614)
	0	0	0	0
FUND BALANCE CONTRIBUTION	\$537,729	\$85,647	\$85,463	(\$413,614)
BEGINNING FUND BALANCE	\$293,198	\$ 830,927	830,927	916,390
ENDING FUND BALANCE	\$830,927	\$916,574	\$916,390	\$502,776

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MAJOR STREET FUND**

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
TOTAL REVENUES	\$991,770	\$823,448	\$991,770	\$1,001,687
EXPENDITURES				
Road Construction	\$0	\$0	\$0	\$88,000
Routine Maintenance	152,714	163,918	147,224	147,667
Traffic Service	43,942	113,550	43,139	43,166
Winter Maintenance	96,787	113,795	96,475	96,499
Administration	48,000	48,000	48,000	48,000
	\$341,443	\$439,263	\$334,838	\$423,332
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$650,327	\$384,185	\$656,932	\$578,355
OTHER FINANCING SOURCES (USES)				
Contributions to Local Street	400,000	0	200,000	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
TOTAL FINANCING SOURCES (USES)	\$250,327	\$384,185	\$456,932	\$578,355
FUND BALANCE CONTRIBUTION	\$250,327	\$384,185	\$456,932	\$578,355
BEGINNING FUND BALANCE	\$92,647	\$342,974	\$342,974	\$799,906
ENDING FUND BALANCE	\$342,974	\$727,159	\$799,906	\$1,378,261

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LOCAL STREET FUND**

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
TOTAL REVENUES	\$418,671	\$363,864	\$363,864	\$400,231
EXPENDITURES				
Road Construction	\$0	\$0	\$0	\$75,000
Routine Maintenance	255,983	265,371	256,311	257,104
Traffic Service	8,387	17,977	8,236	8,257
Winter Maintenance	41,559	28,174	28,174	28,174
Administration	28,500	28,500	28,500	28,500
TOTAL EXPENDITURES	\$334,429	\$340,022	\$321,221	\$397,035
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$84,242	\$23,842	\$42,643	\$3,196
OTHER FINANCING SOURCES (USES) CONTRIBUTIONS TO/FROM:				
Street Bond Proceeds	\$0	\$0	\$0	0
General Fund	0	0	0	0
Major Street Fund	400,000	0	200,000	0
Storm Drain	0	0	0	0
Municipal Improvement	0	0	0	0
Debt Service Fund	0	0	0	0
TOTAL CONTRIBUTIONS	\$400,000	\$0	\$200,000	\$0
FUND BALANCE CONTRIBUTION	\$484,242	\$23,842	\$242,643	\$3,196
BEGINNING FUND BALANCE	\$2,387	\$486,629	\$486,629	\$729,272
ENDING FUND BALANCE	\$486,629	\$510,471	\$729,272	\$732,468

CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REFUSE FUND

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Property Tax Revenue	521,466	521,466	521,466	524,076
Tax Adjustments	4,543	9,387	4,563	4,563
Residential Refuse Fees	138,180	130,192	134,907	153,300
Commercial Refuse Fees	15,820	16,181	15,820	15,820
Special Pickup Charges	34,212	27,000	27,000	27,000
Recycling Fees	172,508	173,265	93,375	0
Interfund User Fee	75,000	75,000	75,000	75,000
Interest/Miscellaneous	12,406	8,000	10,000	10,000
TOTAL REVENUES	\$974,135	\$960,491	\$882,131	\$809,759
EXPENDITURES				
Wages - Full Time	28,908	37,885	28,908	29,197
Wages - Part Time	11,152	13,988	11,152	11,264
Wages - Overtime	1,138	1,018	1,138	1,149
Fringe Benefit Allocation	15,000	15,000	15,000	15,000
Supplies	9	835	9	9
Refuse Collection Expense	468,329	445,389	483,246	513,246
Grosse Pointes-Clinton Disposal	115,940	106,701	114,100	118,271
Composting Charges	30,220	28,140	30,220	30,220
Curbside Recycling Expense	176,520	175,920	73,900	0
Insurance & Bonds Allocation	5,000	5,000	5,000	5,000
V & E Fund Rentals	2,000	2,000	2,000	2,000
City Manager Allocation	5,000	5,000	5,000	5,000
Audit Charge Allocated	7,000	7,000	7,000	7,000
Finance Allocated	30,728	30,728	30,728	30,728
TOTAL EXPENDITURES	\$896,944	\$874,604	\$807,401	\$768,084
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	\$77,191	\$85,887	\$74,730	\$41,675
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	\$77,191	\$85,887	\$74,730	\$41,675
BEGINNING FUND BALANCE	(\$62,645)	\$14,546	\$14,546	\$89,276
ENDING FUND BALANCE	\$14,546	\$100,433	\$89,276	\$130,951

CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LIBRARY FUND

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Property Tax Revenue	\$400,739	\$399,589	\$401,142	\$405,153
Penal Fines Allocation	8,109	12,240	11,131	8,100
State Grant - Public Library	10,440	10,912	10,440	10,440
DVD Rental Revenue	763	1,046	14	0
Non-Resident User Fees	1,738	1,897	1,738	1,738
Library Fines & Late Fees	7,064	9,600	7,064	7,064
Donations	3,077	3,300	3,077	3,077
Miscellaneous	9,354	8,400	40,647	8,400
Contribution to Heritage Fund	0	0	0	7,500
TOTAL REVENUES	\$441,284	\$446,984	\$475,253	\$451,472
EXPENDITURES				
Wages - Sick Buyback	\$1,941	\$1,941	\$1,941	\$1,941
Wages -Vacation Buyback	\$677	\$677	\$677	\$677
Wages -Full-Time	\$145,395	\$145,295	\$142,307	\$143,755
Wages - Part-Time	\$99,082	\$100,763	\$99,425	\$100,419
Wages _ Overtime	\$68	\$52	\$68	\$68
Wages - Longevity	\$2,524	\$2,524	\$2,524	\$2,524
Fringe Benefit Allocation	\$70,380	\$70,000	\$70,380	\$70,380
Supplies	\$7,622	8595	7,622	7,622
DVD Media	\$5,584	\$6,626	5,584	5,584
Professional - Contractual	\$34,850	\$35,865	34,850	34,850
LCM - Books Periodicals	\$17,300	\$22,181	17,300	17,300
Digital Materials	\$3,942	\$3,950	3,942	3,942
Programs	\$7,094	\$7,772	7,094	7,094
Communications - Telephone	\$1,500	\$1,500	1,500	1,500
Travel - Lodging & Meals	\$2,761	\$1,400	2,761	2,761
Insurance & Bond Allocations	\$4,000	\$4,000	4,000	4,000
Public Utilities & Misc	\$21,338	\$17,740	\$17,740	\$17,740
Repairs & Maintenance	\$14,563	\$1,900	4,133	4,133
Subscriptions, Dues & Fees	\$138	\$350	138	138
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	\$47	\$38	\$47	\$47
TOTAL EXPENDITURES	\$445,806	\$438,169	\$429,033	\$431,475
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	(\$4,522)	\$8,815	\$46,220	\$19,997
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION				
	(\$4,522)	\$8,815	\$46,220	\$19,997
BEGINNING FUND BALANCE	\$61,973	\$57,451	\$57,451	\$103,671
ENDING FUND BALANCE	\$57,451	\$66,266	\$103,671	\$123,668

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
STORMWATER FUND**

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Wayne County Tax Adjustments	(\$14,319)	\$4,600	(\$14,319)	(\$14,319)
Milk River Charges	\$1,833,336	\$1,833,336	\$1,833,336	\$1,833,336
TOTAL REVENUES	\$1,819,017	\$1,837,936	\$1,819,017	\$1,819,017
EXPENDITURES				
Wages - Full-Time	\$44,074	\$56,529	\$46,073	\$48,046
Wages -Part-Time	\$6,544	\$0	\$8,100	\$8,181
Contractual /Professional/Fees	\$249,953	\$9,160	\$249,953	\$249,953
Milk River Debt - Interest	\$157,986	\$157,986	\$227,442	\$209,502
Milk River Debt - Principal	\$0	\$0		\$636,051
Repairs & Maintenance	\$998,365	\$1,056,600	\$1,056,600	\$1,056,600
Equipment	\$0	\$0	\$0	\$75,000
TOTAL EXPENDITURES	\$1,456,922	\$1,280,275	\$1,588,168	\$2,283,333
APPROPRIATION TO: Water & Sewer	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$362,095	\$557,661	\$230,849	(\$464,316)
BEGINNING FUND BALANCE	\$3,140,024	\$3,502,119	\$3,502,119	\$3,732,968
ENDING FUND BALANCE	\$3,502,119	\$4,059,780	\$3,732,968	\$3,268,652

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DRUG LAW ENFORCEMENT FUND**

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Drug Fund Forfeitures	\$30,322	\$0	\$1,671	\$0
TOTAL REVENUES	\$30,322	\$0	\$1,671	\$0
EXPENDITURES				
Supplies	6243	\$0	670	
Contractual /Professional	11807	\$0	664	
Equipment	\$2,017	\$0	\$0	
Equipment	\$10,000	\$0	\$0	
TOTAL EXPENDITURES	\$30,067	\$0	\$1,334	\$0
APPROPRIATION TO:				
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$255	\$0	\$337	\$0
BEGINNING FUND BALANCE	\$12,039	\$12,039	\$12,294	\$12,631
ENDING FUND BALANCE	\$12,294	\$12,039	\$12,631	\$12,631

CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DEBT SERVICE FUND

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Property Tax Revenue - Library	\$280,983	\$290,216	\$280,983	\$280,983
Tax Adjustments	\$12,645	(\$3,573)	\$12,645	\$12,645
Transfer - CAP Improvement	\$21,294	\$47,320	\$47,320	\$89,460
TOTAL REVENUES	\$314,922	\$333,963	\$340,948	\$383,088
EXPENDITURES				
Library Bond - Principal	\$200,000	\$225,000	\$225,000	\$225,000
Library Bond - Interest	\$73,575	\$64,806	\$64,806	\$55,413
Library Bond - Fees	\$750	\$750	\$750	\$750
Capital Improvement Bond - Interest	\$21,294	\$47,320	\$47,320	\$46,460
Capital Improvement Bond - Principal	\$0	\$0	\$0	\$43,000
TOTAL EXPENDITURES	\$295,619	\$337,876	\$337,876	\$370,623
APPROPRIATION TO:				
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$19,303	(\$3,913)	\$3,072	\$12,465
BEGINNING FUND BALANCE	\$305,356	\$324,659	\$324,659	\$327,731
ENDING FUND BALANCE	\$324,659	\$320,746	\$327,731	\$340,196

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
WATER & SEWER FUND**

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Tax Adjustments	112,770	83,535	112,770	112,770
Water/Sewer Revenue	2,391,990	2,208,718	2,636,550	2,861,110
Sales - Metered Water	4,077	0	4,077	4,077
Debt Service Fee	201,340	215,731	201,340	201,340
Meter Service Charge	1,947,168	2,147,097	1,947,168	1,947,168
IWC Charge	37,592	40,176	37,592	37,967
Penalties - Late Fees	167,923	176,549	167,923	167,923
Miscellaneous Revenue	41,637	20,923	41,637	41,637
Transfer from Stormwater	0	300,000	0	0
TOTAL REVENUES	\$4,904,497	\$5,192,729	\$5,149,057	\$5,373,992
EXPENDITURES				
Water System - Purchases	\$857,236	\$854,699	\$865,808	\$874,466
Sanitary Sewer - Disposal	\$1,766,930	\$1,836,280	\$1,784,599	\$1,802,446
IWC - Charge	\$29,369	\$37,182	\$29,663	\$29,959
Water system Maint.	\$619,494	\$550,223	\$594,102	\$599,311
Sanitary Sewer Maint.	\$241,113	\$216,433	\$225,630	\$276,018
Customer Service	\$999,504	\$1,058,850	\$1,018,438	\$995,420
Administrative	\$1,180,573	\$187,837	\$195,866	\$195,866
Depreciation	\$191,365	\$183,515	\$191,365	\$191,365
Telephone/Communications	\$33,865	\$45,330	\$35,330	\$35,430
TOTAL EXPENDITURES	\$5,919,449	\$4,970,349	\$4,940,801	\$5,000,281
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$1,014,952)	\$222,380	\$208,256	\$373,711
Less: Non- Operating Expense	\$ (69,563)	(65,875)	(65,875)	(63,063)
	\$ -	-		
TRANSFERS (Out)	\$0	\$0	\$0	\$0
FUND BALANCE CONTRIBUTION	\$ (1,084,515)	\$ 156,505	\$ 142,381	\$ 310,648
BEGINNING NET POSITION	\$ (4,381,983)	\$ (5,466,498)	\$ (5,466,498)	\$ (5,324,117)
ENDING NET POSITION	\$ (5,466,498)	\$ (5,309,993)	\$ (5,324,117)	\$ (5,013,469)

CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
VEHICLE & EQUIPMENT FUND

	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Rentals to General Fund	22,540	21,026	22,540	22,540
Rentals to Major Street Fund	38,500	38,500	38,500	38,500
Rentals to Local Street Fund	49,205	38,141	49,205	49,205
Rentals to Refuse Fund	30,728	30,728	30,728	30,728
Rental to Library Fund	47	0	47	47
Rentals to Water & Sewer Fund	166,675	161,290	166,675	166,675
TOTAL REVENUES	\$307,695	\$289,685	\$307,695	\$307,695
EXPENDITURES				
Wages - Full Time	\$22,057	\$12,812	\$22,643	\$22,838
Wages Part Time	\$306	\$5,381	\$350	\$350
Wages - Overtime	\$13,248	\$10,030	\$14,436	\$14,565
Fringe Benefit Allocation	\$28,500	\$28,500	\$28,500	\$28,500
Supplies	\$16,914	\$9,714	\$16,914	\$16,914
Professional - Contractual	\$15,619	\$7,458	\$17,500	\$17,500
Public Utilities	\$8,702	\$9,623	\$9,000	\$9,000
Repairs & Maintenance	\$1,400	\$0	\$75	\$100
Rentals - Other	\$12,543	\$20,867	\$14,927	\$15,010
Depreciation-Vehicles	\$38,810	\$43,300	\$38,810	\$38,810
Materials-Operating Supplies	\$27,196	\$23,258	\$27,196	\$27,196
Materials-R & M Supplies	\$24,874	\$20,497	\$24,874	\$24,874
Admin Alloc - City Manager	4,000	4,000	4,000	4,000
Admin Alloc - Auditing	2,000	2,000	2,000	2,000
Admin Alloc - Finance	9,500	9,500	9,500	9,500
Admin Alloc - Public Works	10,000	10,000	10,000	10,000
Insurance & Bonds Allocation	35,000	35,000	35,000	35,000
TOTAL EXPENDITURES	\$270,669	\$251,940	\$275,725	\$276,157
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES	\$37,026	\$37,745	\$31,970	\$31,538
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM)	\$0	\$0	\$0	\$0
FUND BALANCE CONTRIBUTION	\$37,026	\$37,745	\$31,970	\$31,538
NET POSITION - BEGINNING OF YEAR	\$222,800	\$259,826	\$259,826	\$291,796
NET POSITION - END OF YEAR	\$259,826	\$297,571	\$291,796	\$323,334

**CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REVOLVING LOAN FUND**

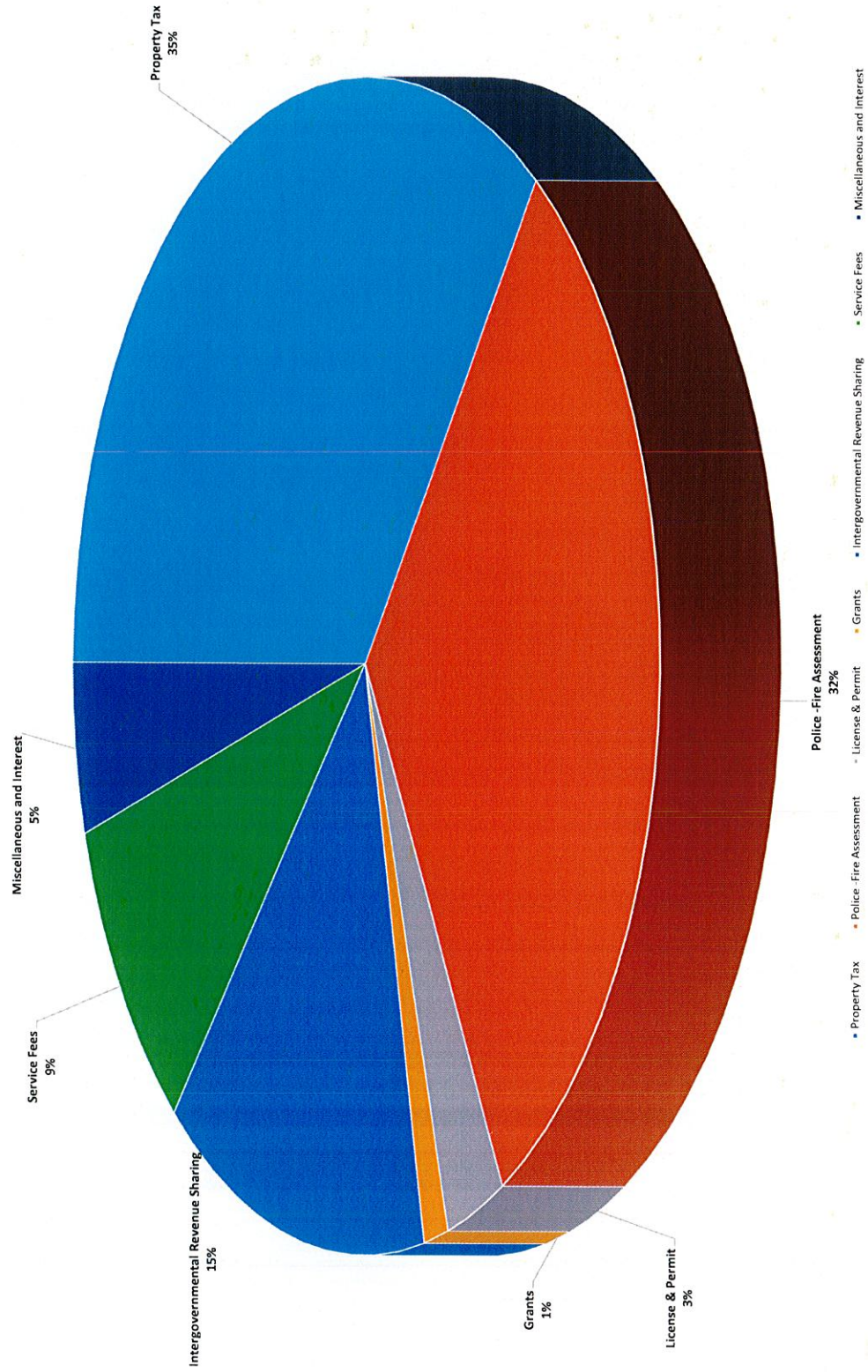
	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
Other Revenue	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
Wages - Part-Time	0	0		0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
APPROPRIATION TO:				
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$12,971	\$12,971	\$12,971	\$12,971
ENDING FUND BALANCE	\$12,971	\$12,971	\$12,971	\$12,971

CITY OF HARPER WOODS
2020 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
POLICE FORFEITURE, K9 & SPECIAL PROJECTS

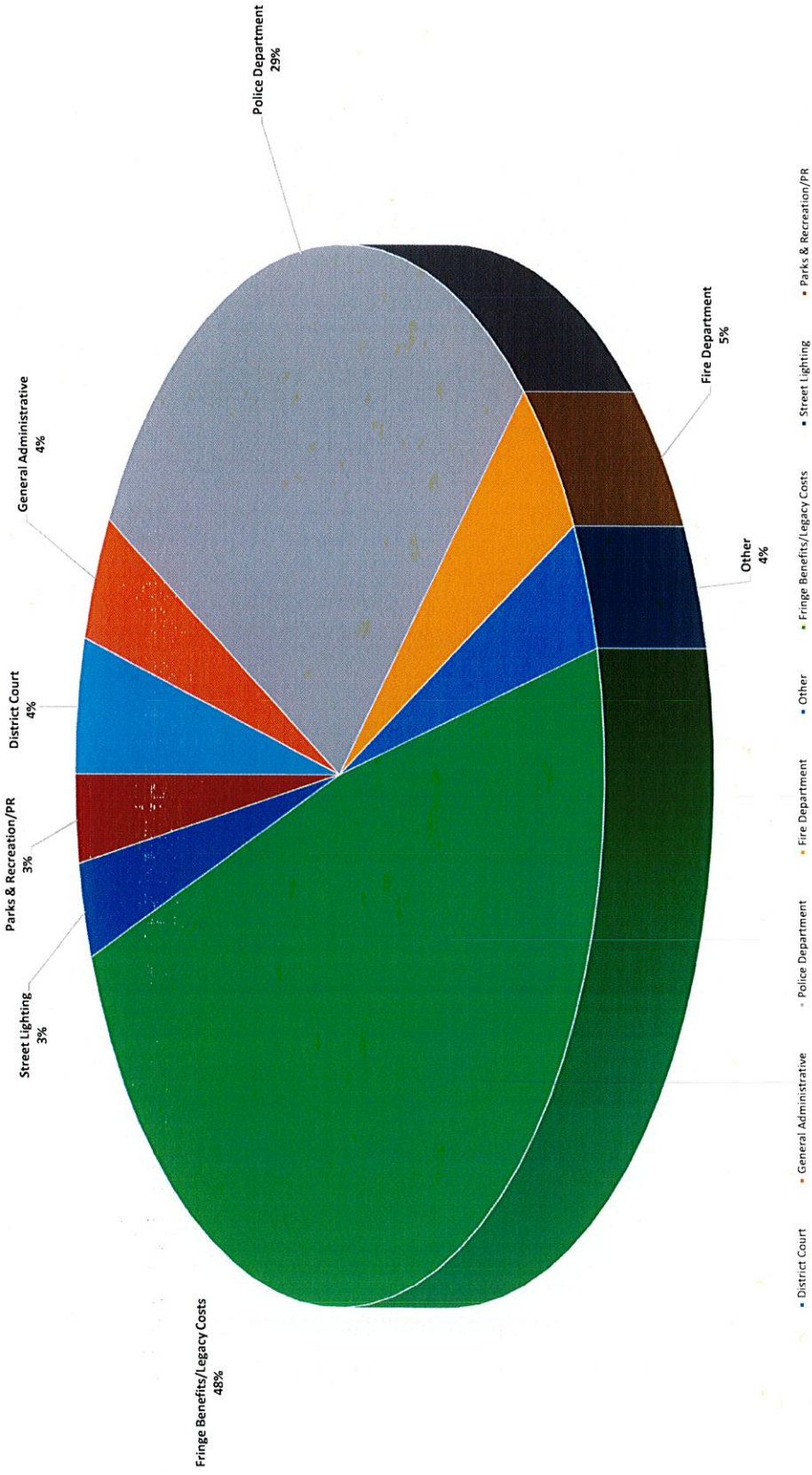
	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
REVENUES				
OMNIBUS Revenue	\$3,270	\$0	\$0	\$0
OWI Revenue	\$0	\$0	\$0	\$0
HW-K9 Revenue	\$9,287	\$0	\$2,960	\$0
TOTAL REVENUES	\$12,557	\$0	\$2,960	\$0
EXPENDITURES				
HWK9 - Supplies	615	\$0	174	\$0
OMNIBUS - Professional Contractual	1820	\$0	1425	\$0
HWK9 - Professional Contractual	3267	\$0	759	\$0
OMNIBUS - Equipment	\$0	\$0	\$550	\$0
HWK9 - Equipment	\$0	\$0	\$5,865	\$0
TOTAL EXPENDITURES	\$5,702	\$0	\$8,773	\$0
APPROPRIATION TO:	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$6,855	\$0	(\$5,813)	\$0
BEGINNING FUND BALANCE	\$77,532	\$84,387	\$84,387	\$78,574
ENDING FUND BALANCE	\$84,387	\$84,387	\$78,574	\$78,574

FINANCIAL CHARTS

2020 Budgeted Revenues



2020 General Fund Budgeted Expenditures



2020 Budgeted Funds Percentage - Total of all Funds

