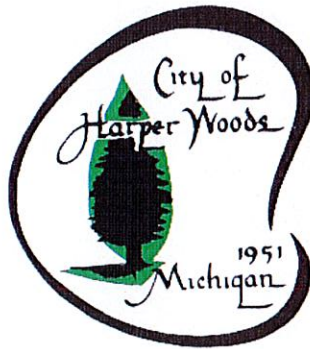


2021 BUDGET

CITY OF HARPER WOODS MICHIGAN



ADOPTED OCTOBER 19, 2020

CITY OF HARPER WOODS
2021 BUDGET

VALERIE KINDLE

MAYOR

CHERYL COSTANTINO

MAYOR PRO TEM

VIVIAN SAWICKI

COUNCILMEMBER

VERONICA PAIZ

COUNCILMEMBER

ERNESTINE LYONS

COUNCILMEMBER

REGINA WILLIAMS

COUNCILMEMBER

IVERY TOUSSANT

COUNCILMEMBER

JOHN SZYMANSKI

ACTING CITY MANAGER

MARIA NAWROCKI

ACTING FINANCE DIRECTOR

KIM KEOGH

ACTING TREASURER

LESLIE M. FRANK

CITY CLERK

OCTOBER 19, 2020

CITY OF HARPER WOODS

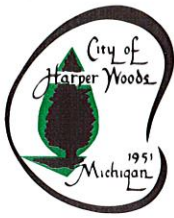
2021 BUDGET

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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:
Valerie Kindle

Mayor Pro Tem:
Cheryl Costantino

City Council:
Vivian M. Sawicki
Veronica Paiz
Ernestine R. Lyons
Regina L. Williams
Ivery Toussant, Jr.

City Manager:
Joseph F. Rheker, III

City Clerk:
Leslie M. Frank

CITY OF HARPER WOODS 2021 BUDGET

MANAGEMENT'S DISCUSSION AND BUDGET ANALYSIS

The Honorable:

Valerie Kindle, Mayor
Cheryl Costantino, Mayor Pro-Tem
Vivian Sawicki, Councilmember
Veronica Paiz, Councilmember
Ernestine Lyons, Councilmember
Regina Williams, Councilmember
Ivery Toussant, Councilmember

Mayor Kindle and Members of City Council:

Presented as follows is the Management's Discussion and Budget Analysis for the City's 2021 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 2021 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 2021 and beyond. We are seeing a slight increase in residential property values and a decrease in state revenue sharing due to the COVID-19 fallout. All COPS grants will be expiring in 2021 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 future retirees. The City has capped future pension costs for a majority of active employees, but the cost of providing health care and legacy pension expenses continues to rise and still represents a major expense that puts strain on this fund. The City has addressed legacy costs for active and future retiring 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 in 2021 that address energy needs of our City Hall Building by replacing windows, installing a new roof and boiler in 2021. 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. Commercial properties continue to decline, but are doing so at a much slower rate and amount than prevalent in past years.

Our 2020 budget projects a modest fund balance increase. A downward projection is reflected in 2021 due to step up pension contributions and COVID-19 fallout. Savings will be realized by tax adjustment collections, greater employee participation of costs associated with benefit packages, receiving COVID-19 reimbursement allotments, additional grant applications and needed investment in capital equipment improvements. The 2021 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 2021 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. Encouraging talks have taken place regarding the repurposing of Eastland Mall.

Our projection is for a fund balance of approximately \$1,856,954 dollars for 2021. This amount represents approximately 15.3% of revenues. The City is diligently working to maintain at least a 10% fund balance to revenue ratio each year.

MAJOR AND LOCAL STREET FUNDS

There are several new projects planned for 2020 and 2021. Speed bumps and traffic calming devices will be installed at various street locations throughout the City. Engineering work will be completed in anticipation of the Beaconsfield road re-paving project in 2021. Joint seal/crack seal maintenance will be performed on various streets throughout the city, all with the purpose of extending life cycles of existing roads. A new (HAWK) 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. Revenue levels assume continued aggressive collection of delinquent taxes by Wayne County. Fringe benefit expenses for the Library have increased due to legacy costs of its pensioned alumni. The fallout of COVID-19 on tax revenue collection cannot be determined at this point in time. The Library millage will be reduced for 2021 due to the Headlee amendment.

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 energy 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.

Due to ongoing litigation and at the recommendation of legal counsel, the City will be assessing at the current status quo rates, in most cases a fee of \$210.00 dollars per household for 2021.

VEHICLE AND EQUIPMENT FUND

We have not budgeted nor do we expect any major equipment purchases from this fund in 2021. 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. The City plans on using this fund for vehicle purchases in the future.

WATER AND SEWER FUND

The 2021 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 received a grant of over \$300,000 dollars from the State of Michigan in 2020 to replace old and non-working water meters. Due to COVID-19 most of the work has been rescheduled for completion in year 2021.

REFUSE FUND

The City's refuse fund manages the City's rubbish removal services. It is funded by a dedicated Property tax millage and refuse collection fees. The Refuse Fund has budgeted for an increase in fringe benefit allocation due to the MERS increase in pension legacy costs.

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 2021 as well.

SUMMARY

You are requested to approve the 2021 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 2021 Budget.

Respectfully submitted,



John Szymanski
Acting City Manager

Maria Nawrocki
Acting 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 8, 2020 and held said public hearings on October 19, 2020, 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 2021 as follows:

FUND	2021 LEVY
GENERAL	19.8661
GENERAL (P.A.359)	.2000
REFUSE	2.5345
SUBTOTAL	
LIBRARY	1.9106
DEBT	1.3750
TOTALS	25.8862

(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 Acting 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, 2021, through December 31, 2021; 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 October 19, 2020, 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 8, 2020, 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 2021 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$12,104,991
MAJOR STREET	\$981,629
LOCAL STREET	\$633,050
WATER & SEWER UTILITY	\$5,671,339
VEHICLE & EQUIPMENT	\$324,185
STORM DRAINAGE	\$1,844,064
REFUSE COLLECTION	\$955,121
LIBRARY	\$458,023
DEBT RETIREMENT	\$383,089
DRUG, FORFEITURE,	\$0
REVOLVING LOAN FUND	\$0
TOTAL	\$23,355,491

**CITY OF HARPER WOODS
2021 BUDGET
TAX LEVY STATEMENT**

<u>REAL PROPERTY:</u>	<u>2019 Taxable Value</u>	<u>2020 Taxable Value</u>	<u>INCREASE (DECREASE)</u>
COMMERCIAL	\$ 45,775,469	\$ 43,811,747	\$ (1,963,722)
RESIDENTIAL	\$ 156,723,326	\$ 164,551,888	\$ 7,828,562
INDUSTRIAL	\$ 100,900	\$ 100,100	\$ (800)
TOTAL REAL	\$ 202,599,695	\$ 208,463,735	\$ 5,864,040
			\$ -
<u>PERSONAL PROPERTY:</u>			
COMMERCIAL	\$ 6,043,700	\$ 6,281,000	\$ 237,300
UTILITY	\$ 12,139,200	\$ 11,758,900	\$ (380,300)
TOTAL PERSONAL	\$ 18,182,900	\$ 18,039,900	\$ (143,000)
			\$ -
TOTAL TAXABLE VALUE	\$ 220,782,595	\$ 226,503,635	\$ 5,721,040

Comparison OF 2020 (State equalized valuation to Taxable Valuation)
(Applies to real property only)

REAL PROPERTY:	<u>2020 Taxable Value</u>	<u>2020 State Equalized Value</u>	
COMMERCIAL	\$ 43,811,747	\$ 43,967,900	\$ (156,153)
INDUSTRIAL	\$ 100,100	\$ 100,100	\$ -
RESIDENTIAL	\$ 164,551,888	\$ 245,564,456	\$ (81,012,568)

CITY OF HARPER WOODS 2021 BUDGET

TAX RATE AND REVENUE COMPARISON

<u>FUND:</u>	<u>2020 LEVY</u>	<u>2021 LEVY</u>	<u>2020 REVENUES</u>	<u>2021 REVENUES</u>	<u>INCREASE (DECREASE)</u>
GENERAL:	19.9740	19.8661	\$4,267,675	\$4,434,267	\$166,592
PA 33	20.0000	20.0000	\$4,028,956	\$4,169,274	\$140,318
PA359	.2537	.2000	\$49,382	\$50,000	\$618
REFUSE:	2.5483	2.5345	\$559,882	\$562,681	\$2,799
LIBRARY:	1.9143	1.9039	\$419,116	\$421,211	\$2,095
DEBT:	<u>1.375</u>	<u>1.375</u>	\$306,572	\$306,638	\$66
TOTALS	46.0653	45.8795	\$9,631,583	\$9,944,071	\$312,488

CITY OF HARPER WOODS 2021 BUDGET

MILLAGE REDUCTION FACTORS SINCE 2013 (10 Year History)

2012 MRF	1.0000
2013 MRF	1.0000
2014 MRF	1.0000
2015 MRF	1.0000
2016 MRF	1.0000
2017 MRF	1.0000
2018 MRF	.9987
2019 MRF	1.0000
2020 MRF	.9933

EFFECTIVE MILLAGE REDUCTIONS

AUTHORIZED BY CHARTER OR <u>STATUTE</u>		2020 REDUCED MILLAGE <u>RATE</u>	<u>2020 MRF</u>	2020 REDUCED MILLAGE RATE
GENERAL	20 MILLS	19.974	0.9933	19.8661
LIBRARY	2 MILLS	1.9143	0.9933	1.9039
REFUSE	3 MILLS	2.5483	0.9933	2.5345

**CITY OF HARPER WOODS
2021 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:	\$1,150,000
PRINCIPAL DUE 2021:	\$ 250,000
INTEREST DUE 2021:	\$45,312.50

ISSUE: 2018 CAPITAL IMPROVEMENT BONDS

AMOUNT OF ISSUE:	\$1,183,000.00
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,140,000
PRINCIPAL DUE 2021:	\$ 45,000.00
INTEREST DUE 2021:	\$44,700.00

ISSUE: 2013 SRF BOND – MICHIGAN FINANCE AUTHORITY

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$2,405,000
PRINCIPAL DUE 2021:	\$ 160,000
INTEREST DUE 2021:	\$58,125.00

ISSUE: 2015 MILK RIVER BOND

AMOUNT OF ISSUE:	\$16,616,269
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$15,970,348
PRINCIPAL DUE 2021:	\$ 651,829
INTEREST DUE 2021:	\$325,737

CITY OF HARPER WOODS
2021 BUDGET
REVENUE, EXPENDITURES & FUND BALANCE
GENERAL FUND

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUE				
Property Tax	\$8,511,536	\$8,180,610	\$8,246,013	\$8,668,901
Intergovernmental/Federal/State	\$1,844,421	\$1,829,804	\$1,661,569	\$990,179
Charges for Services	\$362,350	\$409,136	\$311,343	\$324,105
Fines and forfeitures	\$791,167	\$732,612	\$706,032	\$710,000
Licenses and permits	\$411,240	\$389,553	\$359,500	\$359,770
Service Fees	\$318,012	\$281,680	\$318,102	\$318,102
Other Revenue	\$228,272	\$188,394	\$319,460	\$733,934
TOTAL REVENUES	\$12,466,998	\$12,011,789	\$11,922,019	\$12,104,991
EXPENDITURES				
District Court	\$462,092	\$509,676	\$485,483	\$507,361
Council	\$31,899	\$33,420	\$31,899	\$31,899
City Manager	\$62,032	\$60,497	\$66,212	\$59,780
City Attorney/Other Legal	\$387,132	\$243,355	\$253,176	\$253,176
Assessor Activities	\$69,950	\$67,753	\$70,950	\$72,219
Clerk Activities	\$81,661	\$85,494	\$78,737	\$78,737
Finance/Data Processing	\$51,325	\$58,414	\$49,371	\$50,309
Treasurer	\$22,390	\$11,204	\$23,327	\$23,646
Building & Grounds City Hall	\$177,699	\$134,297	\$187,380	\$177,440
Beautification Commission	\$295	\$240	\$295	\$295
Misc. (Plan/BOA/Econ. Dev/Other)	\$184,897	\$239,281	\$135,075	\$84,176
Police Department	\$3,707,551	\$3,715,279	\$3,685,484	\$3,776,078
Fire Department	\$647,757	\$622,990	\$635,012	\$633,692
Protective Inspection	\$467,742	\$484,895	\$484,895	\$496,938
Public Works Administration	\$38,654	\$80,526	\$23,401	\$25,727
Street Lighting	\$365,042	\$357,799	\$314,460	\$318,462
Parks & Recreation/PR	\$234,097	\$283,182	\$218,290	\$211,513
Dial-A-Ride/PAATS	\$19,825	\$22,261	\$5,030	\$20,215
Employee Fringes	\$4,008,988	\$4,614,211	\$3,936,650	\$4,667,399
Retiree Insurance	\$632,789	\$681,484	\$622,051	\$337,299
Telephone/Auditing	\$42,864	\$44,122	\$37,840	\$38,840
GRAND TOTAL EXPENDITURES	\$11,696,681	\$12,350,380	\$11,345,018	\$11,865,201
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$770,317	(\$338,591)	\$577,001	\$239,790
TRANSFER IN TRANSFERS (OUT)	\$366,708	\$96,960	\$96,963	\$97,200
NET TRANSFERS IN (OUT)	-\$366,708	-\$96,960	-\$96,963	-\$97,200
TOTAL FINANCING SOURCES (USES)	\$403,609	(\$435,551)	\$480,038	\$142,590
	0	0	0	0
FUND BALANCE CONTRIBUTION	\$403,609	(\$435,551)	\$480,038	\$142,590

BEGINNING FUND BALANCE	\$830,927	\$1,234,536	1,234,536	1,714,574
ENDING FUND BALANCE	\$1,234,536	\$798,985	\$1,714,574	\$1,857,164

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MAJOR STREET FUND

	2019	2020	2020	2021
	ACTUAL	BUDGET	ESTIMATE	BUDGET
TOTAL REVENUES	\$984,708	\$1,001,687	\$923,572	\$981,629
EXPENDITURES				
Road Construction	\$0	\$88,000	\$0	\$0
Routine Maintenance	157,215	147,667	158,094	185,991
Traffic Service	60,487	43,166	60,473	64,024
Winter Maintenance	81,720	96,499	81,718	88,218
Administration	48,000	48,000	48,000	48,000
	\$347,422	\$423,332	\$348,285	\$386,233
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$637,286	\$578,355	\$575,287	\$595,396
OTHER FINANCING SOURCES (USES)				
Contributions to Local Street	200,000	0	200,000	200,000
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)	\$437,286	\$578,355	\$375,287	\$395,396
FUND BALANCE CONTRIBUTION	\$437,286	\$578,355	\$375,287	\$395,396
BEGINNING FUND BALANCE	\$342,974	\$780,260	\$780,260	\$1,155,547
ENDING FUND BALANCE	\$780,260	\$1,358,615	\$1,155,547	\$1,550,943

**CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LOCAL STREET FUND**

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
TOTAL REVENUES	\$612,991	\$400,231	\$594,520	\$633,050
EXPENDITURES				
Road Construction	\$0	\$110,000	\$0	\$0
Routine Maintenance	270,601	257,104	267,728	286,729
Traffic Service	19,935	8,258	19,962	24,989
Winter Maintenance	47,348	28,172	45,936	52,690
Administration	28,500	28,500	28,500	28,500
TOTAL EXPENDITURES	\$366,384	\$432,034	\$362,126	\$392,908
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$246,607	(\$31,803)	\$232,394	\$240,142
OTHER FINANCING SOURCES (USES) CONTRIBUTIONS TO/FROM:				
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
TOTAL CONTRIBUTIONS	\$0	\$0	\$0	\$0
FUND BALANCE CONTRIBUTION	\$246,607	(\$31,803)	\$232,394	\$240,142
BEGINNING FUND BALANCE	\$486,629	\$733,236	\$733,236	\$965,630
ENDING FUND BALANCE	\$733,236	\$701,433	\$965,630	\$1,205,772

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
WATER & SEWER FUND

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Tax Adjustments	177,290	112,770	177,290	177,290
SAW Grant Revenue	(175)	0	(175)	(175)
DC -Water Grant	0	0	200,000	315,135
Water/Sewer Revenue	2,482,795	2,861,110	2,582,795	2,682,795
Sales - Metered Water	(2,840)	4,077	(2,840)	(2,840)
Debt Service Fee	200,811	201,340	201,126	201,126
Meter Service Charge	2,046,876	1,947,168	2,046,876	2,046,876
IWC Charge	36,336	37,967	37,592	37,592
Penalties - Late Fees	195,924	167,923	201,000	201,000
Miscellaneous Revenue	12,540	41,637	12,540	12,540
TOTAL REVENUES	\$5,149,557	\$5,373,992	\$5,456,204	\$5,671,339
EXPENDITURES				
Water System - Purchases	814,504	874,466	815,506	816,790
Sanitary Sewer - Disposal	1,718,232	1,802,446	1,752,596	1,782,596
IWC - Charge	22,384	29,959	22,831	23,288
Water system Maint.	822,681	599,311	845,823	817,044
Sanitary Sewer Maint.	228,493	276,018	233,767	233,404
Customer Service	1,000,714	995,421	1,000,714	1,006,560
Administrative	(1,570,042)	263,305	463,900	463,900
Depreciation	177,052	191,365	177,052	177,052
Telephone/Communications	35,578	35,430	37,562	37,562
TOTAL EXPENDITURES	\$3,249,596	\$5,067,721	\$5,349,751	\$5,358,196
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$1,899,961	\$306,271	\$106,453	\$313,143
Less: Non- Operating Expense	\$ (65,714)	(63,063)	(62,062)	(58,125)
	\$ -	-		
TRANSFERS (Out)	\$0	\$0	\$0	\$0
FUND BALANCE CONTRIBUTION	\$ 1,834,247	\$ 243,208	\$ 44,391	\$ 255,018
BEGINNING NET POSITION	\$ (5,466,498)	\$ (3,632,251)	\$ (3,632,251)	\$ (3,587,860)
ENDING NET POSITION	\$ (3,632,251)	\$ (3,389,043)	\$ (3,587,860)	\$ (3,332,842)

2021 BUDGET

REVENUES, EXPENDITURES & FUND BALANCE

VEHICLE & EQUIPMENT FUND

REVENUES	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Rentals to General Fund	17,474	22,540	17,474	17,474
Rentals to Major Street Fund	39,000	38,500	39,000	39,000
Rentals to Local Street Fund	58,983	49,205	58,983	58,983
Rentals to Refuse Fund	30,728	30,728	30,728	30,728
Rental to Library Fund	0	47	0	0
Rentals to Water & Sewer Fund	166,675	166,675	166,675	178,000
TOTAL REVENUES	\$312,860	\$307,695	\$312,860	\$324,185
EXPENDITURES				
Wages - Full Time	24,069	22,838	24,550	25,041
Wages Part Time	1,838	350	1,838	1,838
Wages - Overtime	16,104	14,565	16,426	16,753
Fringe Benefit Allocation	28,500	28,500	28,500	38,500
Supplies	16,164	16,914	16,164	16,164
Professional - Contractual	21,271	17,500	21,271	21,271
Public Utilities	8,205	9,000	8,205	8,205
Repairs & Maintenance	32,449	9,900	32,449	32,449
Rentals - Other	11,968	5,210	11,968	11,968
Depreciation-Vehicles	30,920	38,810	30,920	30,920
Materials-Operating Supplies	25,577	27,196	25,577	25,577
Materials-R & M Supplies	26,193	24,874	26,193	26,193
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	\$303,758	\$276,157	\$304,561	\$315,379
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$9,102	\$31,538	\$8,299	\$8,806
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	\$0	\$0	\$0	\$0
NET POSITION - BEGINNING OF YEAR	\$259,825	\$268,927	\$268,927	\$277,226
NET POSITION - END OF YEAR	\$268,927	\$300,465	\$277,226	\$286,032

**CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
STORMWATER FUND**

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Wayne County Tax Adjustments	\$10,290	(\$14,319)	\$10,290	\$10,290
Milk River Charges	\$1,833,774	\$1,833,336	\$1,833,774	\$1,833,774
Grants	\$656,201	\$0	\$0	\$0
TOTAL REVENUES	\$2,500,265	\$1,819,017	\$1,844,064	\$1,844,064
EXPENDITURES				
Public Works	\$2,100,572	\$1,437,780	\$1,727,758	\$1,803,972
Interest & Fiscal Charges	\$253,097	\$845,553	\$974,476	\$977,566
TOTAL EXPENDITURES	\$2,353,669	\$2,283,333	\$2,702,234	\$2,781,538
APPROPRIATION TO: Water & Sewer	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$146,596	(\$464,316)	(\$858,170)	(\$937,474)
BEGINNING FUND BALANCE	\$3,502,119	\$3,648,715	\$3,648,715	\$2,790,545
ENDING FUND BALANCE	\$3,648,715	\$3,184,399	\$2,790,545	\$1,853,071

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REFUSE FUND

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Property Tax Revenue	531,078	524,076	559,882	562,681
Tax Adjustments	21,034	4,563	21,034	21,034
Residential Refuse Fees	138,874	153,300	238,909	243,687
Commercial Refuse Fees	15,420	15,820	15,420	15,420
Special Pickup Charges	24,708	27,000	24,708	24,708
Recycling Fees	93,478	0	0	0
Interfund User Fee	75,000	75,000	75,000	75,000
Interest/Miscellaneous	12,591	10,000	12,591	12,591
TOTAL REVENUES	\$912,183	\$809,759	\$947,544	\$955,121
EXPENDITURES				
Wages - Full Time	24,793	29,197	25,288	25,793
Wages - Part Time	11,053	11,264	11,053	11,053
Wages - Overtime	817	1,149	817	817
Fringe Benefit Allocation	15,000	15,000	15,000	30,000
Supplies	656	9	656	656
Refuse Collection Expense	528,884	513,246	568,884	585,950
Grosse Pointes-Clinton Disposal	148,368	118,271	152,819	157,403
Composting Charges	41,220	30,220	41,220	41,220
Curbside Recycling Expense	88,680	0	341	0
Professional/Contractual/Fees	0	0	1,190	1,190
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	\$909,199	\$768,084	\$866,996	\$903,810
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	\$2,984	\$41,675	\$80,548	\$51,311
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	\$2,984	\$41,675	\$80,548	\$51,311
BEGINNING FUND BALANCE	\$14,545	\$17,529	\$17,529	\$98,077
ENDING FUND BALANCE	\$17,529	\$59,204	\$98,077	\$149,388

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LIBRARY FUND

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Property Tax Revenue	\$405,357	\$405,153	\$425,896	\$428,091
Penal Fines Allocation	11,132	8,100	8,905	8,905
State Grant - Public Library	11,411	10,440	11,411	11,411
DVD Rental Revenue	20	0	179	179
Non-Resident User Fees	1,586	1,738	1,586	1,586
Library Fines & Late Fees	6,824	7,064	5,808	5,808
Donations	321	3,077	0	0
Miscellaneous	49,766	8,400	2,043	2,043
Contribution to Heritage Fund	0	7,500	7,500	0
TOTAL REVENUES	\$486,417	\$451,472	\$463,328	\$458,023
EXPENDITURES				
Wages - Sick Buyback	\$1,618	\$1,941	\$1,618	\$1,618
Wages -Vacation Buyback	\$1,618	\$677	\$1,618	\$1,618
Wages -Full-Time	\$144,719	\$143,730	\$149,138	\$150,566
Wages - Part-Time	\$102,616	\$100,419	\$102,616	\$102,616
Wages _ Overtime	\$0	\$68	\$0	\$0
Wages - Longevity	\$3,024	\$2,549	\$3,085	\$3,147
Fringe Benefit Allocation	\$70,380	\$70,380	\$70,380	\$100,380
Supplies	\$7,575	7622	7,575	7,575
DVD Media	\$5,715	\$5,584	5,715	5,715
Professional - Contractual	\$39,750	\$34,850	39,750	39,750
LCM - Books Periodicals	\$19,310	\$17,300	19,310	19,310
Digital Materials	\$3,920	\$3,942	3,920	3,920
Programs	\$3,195	\$7,094	3,195	3,195
Communications - Telephone	\$1,500	\$1,500	1,500	1,500
Travel - Lodging & Meals	\$925	\$2,761	925	925
Insurance & Bond Allocations	\$4,000	\$4,000	4,000	4,000
Public Utilities & Misc	\$14,437	\$17,740	\$12,437	\$14,437
Repairs & Maintenance	\$1,578	\$4,133	1,578	1,578
Subscriptions, Dues & Fees	\$647	\$138	647	647
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	\$0	\$47	\$0	\$0
TOTAL EXPENDITURES	\$431,527	\$431,475	\$434,007	\$467,497
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	\$54,890	\$19,997	\$29,321	(\$9,474)

	TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM)					
FUND BALANCE CONTRIBUTION		\$54,890	\$19,997	\$29,321	(\$9,474)
BEGINNING FUND BALANCE		\$57,452	\$112,342	\$112,342	\$141,663
ENDING FUND BALANCE		\$112,342	\$132,339	\$141,663	\$132,189

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DEBT SERVICE FUND

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Property Tax Revenue - Library	\$286,556	\$280,983	\$306,572	\$309,638
Tax Adjustments	\$6,517	\$12,645	\$3,517	\$3,200
Transfer - CAP Improvement	\$47,320	\$89,460	\$89,460	\$89,700
TOTAL REVENUES	\$340,393	\$383,088	\$399,549	\$402,538
EXPENDITURES				
Library Bond - Principal	\$225,000	\$225,000	\$225,000	\$250,000
Library Bond - Interest	\$64,806	\$55,413	\$55,413	\$45,312
Library Bond - Fees	\$750	\$750	\$750	\$750
Capital Improvement Bond - Interest	\$47,320	\$89,460	\$89,460	\$89,700
Capital Improvement Bond - Principal	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$337,876	\$370,623	\$370,623	\$385,762
APPROPRIATION TO:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$2,517	\$12,465	\$28,926	\$16,776
BEGINNING FUND BALANCE	\$367,686	\$370,203	\$370,203	\$399,129
ENDING FUND BALANCE	\$370,203	\$382,668	\$399,129	\$415,905

**CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DRUG LAW ENFORCEMENT FUND**

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Drug Fund Forfeitures	\$3,603	\$0	\$0	\$0
Transfer - in - General Fund			\$4	
TOTAL REVENUES	\$3,603	\$0	\$4	\$0
EXPENDITURES				
Public safety	8538	\$0	1728	0
Capital Outlay	4886	\$0	749	0
TOTAL EXPENDITURES	\$13,424	\$0	\$2,477	\$0
APPROPRIATION TO:				
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$9,821)	\$0	(\$2,473)	\$0
BEGINNING FUND BALANCE	\$12,294	\$2,473	\$2,473	\$0
ENDING FUND BALANCE	\$2,473	\$2,473	\$0	\$0

**CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REVOLVING LOAN FUND**

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
Other Revenue	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
Wages - Part-Time	705	0		0
TOTAL EXPENDITURES	\$705	\$0	\$0	\$0
APPROPRIATION TO:				
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$705)	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$338,892	\$338,907	\$16,844	\$16,844
FUND BALANCE ADJUSTMENTS	(\$321,343)			
ENDING FUND BALANCE	\$16,844	\$338,907	\$16,844	\$16,844

CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
POLICE FORFEITURE, K9 & SPECIAL PROJECTS

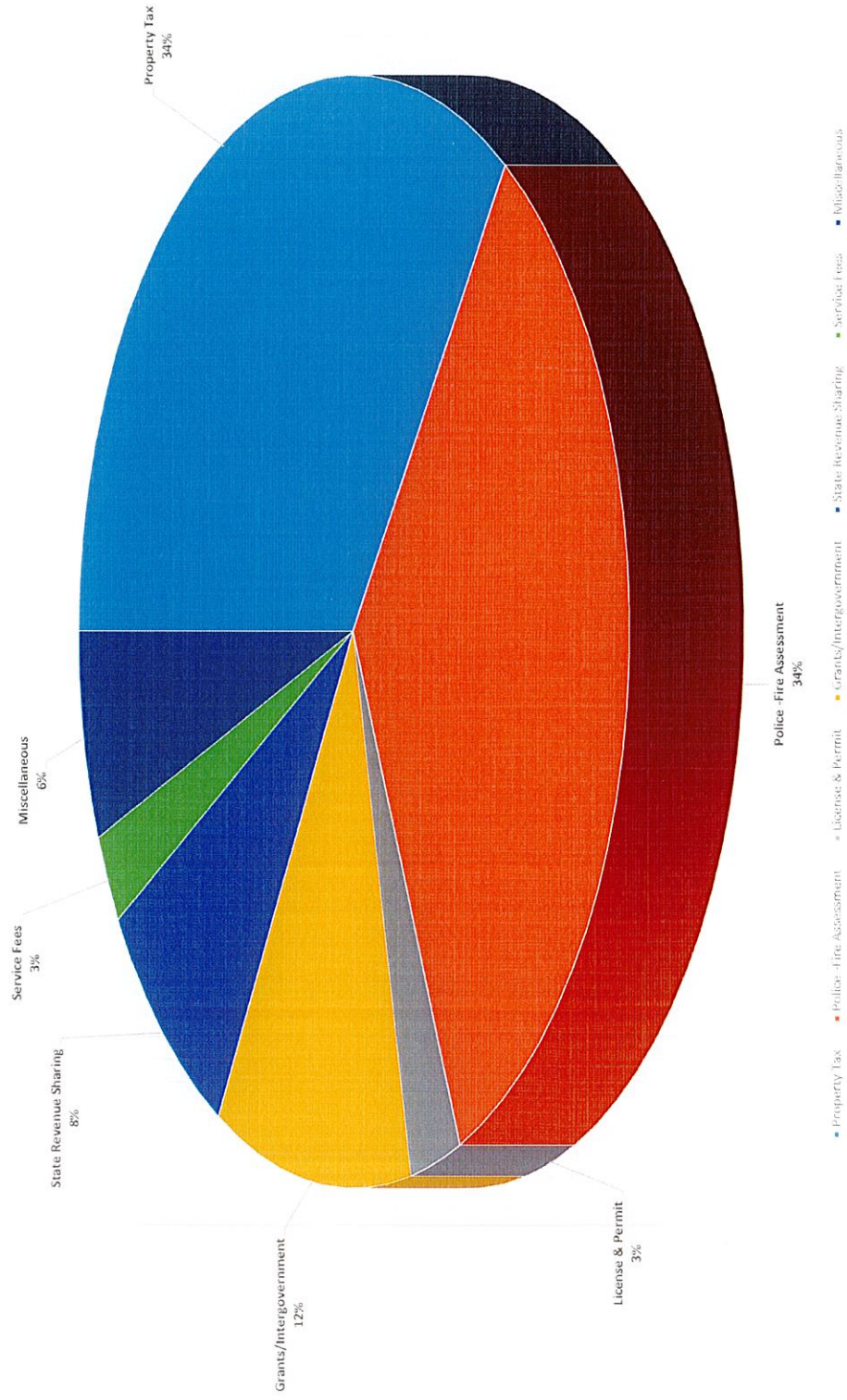
	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES				
OMNIBUS Revenue	\$0	\$0	\$0	\$0
OWI Revenue	\$450	\$0	\$0	\$0
HW-K9 Revenue	\$6,472	\$0	\$2,350	\$0
TOTAL REVENUES	\$6,922	\$0	\$2,350	\$0
EXPENDITURES				
HWK9 - Supplies	525	\$0	15	\$0
OMNIBUS - Professional Contractual	1425	\$0	0	\$0
HWK9 - Professional Contractual	2873	\$0	1575	\$0
OMNIBUS - Equipment	\$556	\$0	\$0	\$0
HWK9 - Equipment	\$5,865	\$0	\$0	\$0
TOTAL EXPENDITURES	\$11,244	\$0	\$1,590	\$0
APPROPRIATION TO:	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$4,322)	\$0	\$760	\$0
BEGINNING FUND BALANCE	\$84,387	\$80,065	\$80,065	\$80,825
ENDING FUND BALANCE	\$80,065	\$80,065	\$80,825	\$80,825

**CITY OF HARPER WOODS
2021 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MUNICIPAL IMPROVEMENT FUND**

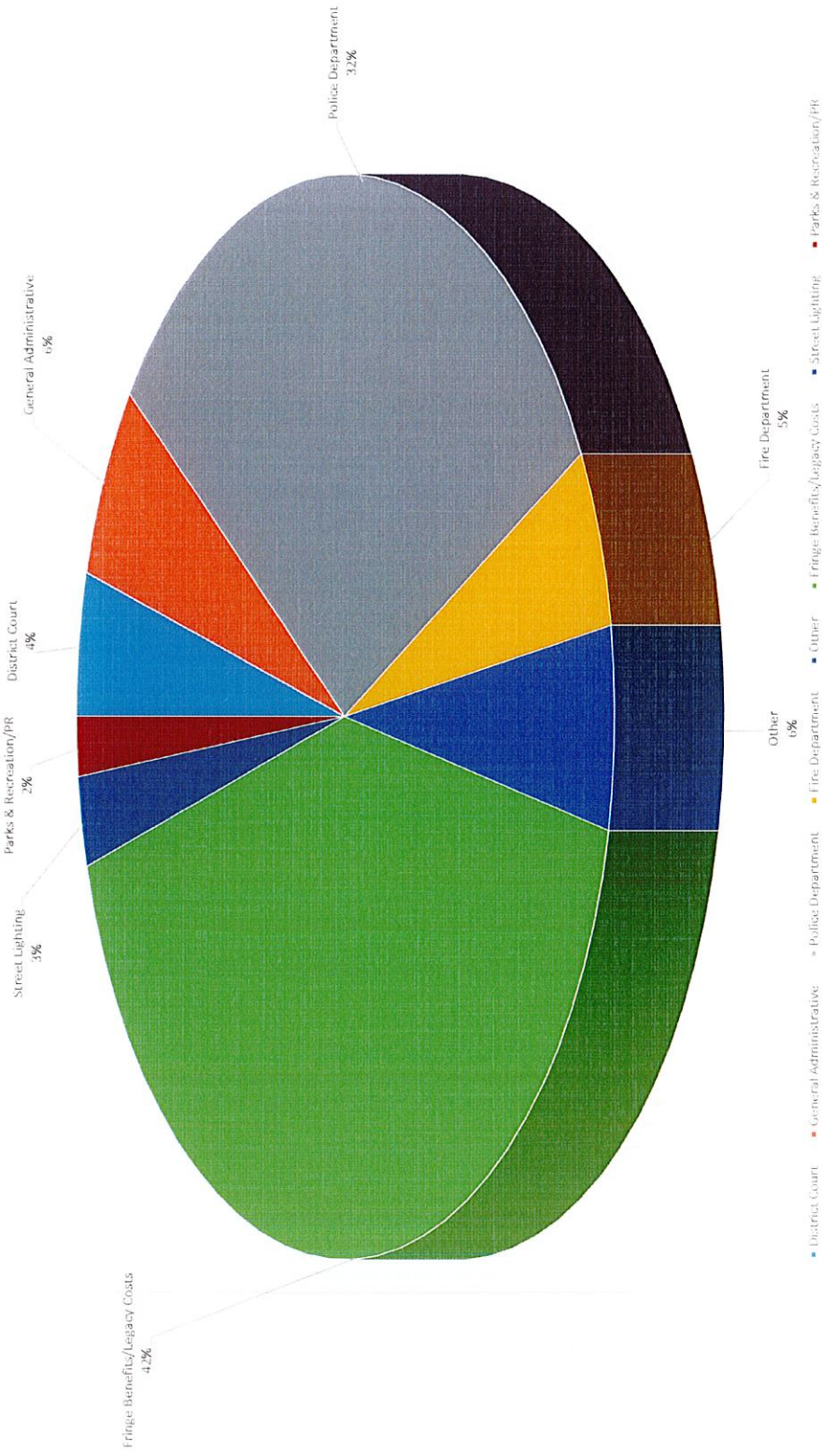
		2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
REVENUES					
	Miscellaneous	\$41,806			
	TOTAL REVENUES	\$41,806	\$0	\$0	\$0
EXPENDITURES					
	Project Costs	49250			
	Capital Outlay	0	\$197,000	333690	\$0
	TOTAL EXPENDITURES	\$49,250	\$197,000	\$333,690	\$0
APPROPRIATION TO:		\$0	\$0	\$0	\$0
APPROPRIATION FROM:		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE		(\$7,444)	(\$197,000)	(\$333,690)	\$0
BEGINNING FUND BALANCE		\$376,380	\$368,936	\$368,936	\$35,246
ENDING FUND BALANCE		\$368,936	\$171,936	\$35,246	\$35,246

FINANCIAL CHARTS

2021 Budgeted Revenues



2021 General Fund Budgeted Expenditures



2021 Budgeted Funds Percentage - Total of all Funds

