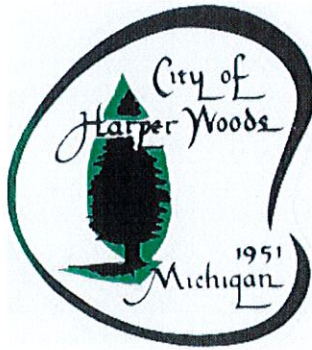


2022 BUDGET

CITY OF HARPER WOODS MICHIGAN



ADOPTED NOVEMBER 1, 2021

CITY OF HARPER WOODS

2022 BUDGET

CONTENTS:

TRANSMITTAL AND BUDGET MESSAGE	
MISSION STATEMENT	
TAX LEVY RESOLUTION	1
BUDGET ADOPTION RESOLUTION	2
TAX LEVY STATEMENT	3
TAX RATE AND REVENUE COMPARISON	4
HEADLEE MILLAGE REDUCTION FORMULA	5
STATEMENT OF INDEBTEDNESS	6
BUDGET FINANCIAL DATA:	
General Fund	7
Major Street Fund	8
Local Street Fund	9
Refuse Fund	10
Library Fund	11
Storm Drainage Fund	12
Drug Law Enforcement Fund	13
Debt Service Fund	14
Water and Sewer Fund	15
Vehicle and Equipment Fund	16
Revolving Loan Fund	17
Police Forfeit. Canine & Spec/Proj. Fund	18
Municipal Improvement Fund	19
FINANCIAL CHARTS	Appendix

CITY OF HARPER WOODS
2022 BUDGET

VALERIE KINDLE	MAYOR
CHERYL COSTANTINO	MAYOR PRO TEM
VIVIAN SAWICKI	COUNCILMEMBER
VERONICA PAIZ	COUNCILMEMBER
ERNESTINE LYONS	COUNCILMEMBER
REGINA WILLIAMS	COUNCILMEMBER
IVERY TOUSSANT, JR.	COUNCILMEMBER

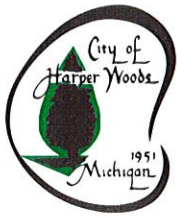
JOHN SZYMANSKI	ACTING CITY MANAGER
----------------	---------------------

MARIA NAWROCKI	ACTING FINANCE DIRECTOR
----------------	-------------------------

KIM KEOGH	ACTING TREASURER
-----------	------------------

LESLIE M. FRANK	CITY CLERK
-----------------	------------

NOVEMBER 1, 2021



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.

Acting City Manager:
John Szymanski

City Clerk:
Leslie M. Frank

CITY OF HARPER WOODS 2022 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, Jr. Councilmember

Mayor and Members of City Council:

Presented as follows is the Management's Discussion and Budget Analysis for the City's 2022 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 2022 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 2022. We are seeing an increase in residential property values with commercial property tax appeals being somewhat smaller. All COPS grants have expired in 2021 and the city must now assume the full costs of its Police Officers. The City has 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 represent a major expense that puts strain on this fund. 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 buildings. Improvements made in 2021 that address energy needs of our City Hall Building include installing a new roof and boiler. New windows will be installed in 2022 and will further reduce heating and cooling costs in the City Hall building.

Our overall taxable value for residential property has increased for this year and a new development, at the Eastland Mall site, is scheduled for 2022. This 94.2 million dollar investment will stabilize commercial values in that location enabling the City to collect back taxes and collect a reliable revenue stream in the future. The city had passed a marijuana ordinance in 2021 and a new housing development is scheduled for the closed Poupard school building. All of these measures together ensure more jobs for the community with an expanding tax base that should further stabilize the city's revenues. The City will be implementing a Headlee tax reduction unto the mills assessed for general operating purposes.

Our 2022 budget projects a modest fund balance increase due to the uncertainties associated with COVID-19. The 2022 budget assumes a successful amendment to the P.A. 33 law, by our State lawmakers, for Police and Fire services. 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 2022 we need to continue to address the reliance of high taxation in our city. A long-term steady decrease of our millage assessment for P.A.33 may be possible once reliable revenues materialize from the Eastland development combined with the commercial ventures of both, the new housing prospects at the Poupard school location and the venture capital investment of the marijuana industry. The city will also construct parks and recreation improvements like new basketball courts in both, Johnson and Salter parks. Resurfaced walkways and exercise paths will be installed in Salter Park and a 7' foot landscaped walkway will be constructed in the new Eastland Redevelopment area, from Beaconsfield to Kelly areas.

Our projection is for a fund balance of approximately \$2,460,447.00 for 2022. This amount represents approximately 19.49% of revenues. The City is diligently working to maintain the fund balance to revenue ratio at or beyond 16.67%, or two months of general fund operating expenditures.

MAJOR AND LOCAL STREET FUNDS

There are several new projects planned for 2022. Speed bumps and traffic calming devices will be installed at various street locations throughout the City. Repaving the second half of Beaconsfield Road, from Woodland to Vernier, will be completed in 2022. Joint seal maintenance will be performed on various streets throughout the city and spot surface replacement repair work will be performed on many roads throughout the city. These efforts will extend the life cycle of the existing roads. Danbury Lane is scheduled to be repaved in 2022.

LIBRARY FUNDS

The operating fund for the Library presents no cuts in service. Legacy benefit expenses for the Library have increased due to the unfunded costs of its pensioned alumni and present employees. The Library millage will be reduced for 2022 due to the Headlee amendment. Special attention will be given to the restoration efforts of the Library's basement area due to the excessive damage suffered in the flooding of 2021.

DEBT SERVICE FUNDS

The millage levy will be reduced from 1.375 mills to 1.000 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 2022.

VEHICLE AND EQUIPMENT FUND

We have not budgeted, nor do we expect, any major equipment purchases from this fund in 2022. 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 DPW vehicle purchases in the future and relieving financial pressure from its general fund.

WATER AND SEWER FUND

The 2022 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 operation 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 2022.

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. The Refuse fund millage rate will be reduced by the Headlee amendment for 2022. No fee increase will be required for year 2022, but rates will need to be reviewed in future years.

MISCELLANEOUS FUNDS

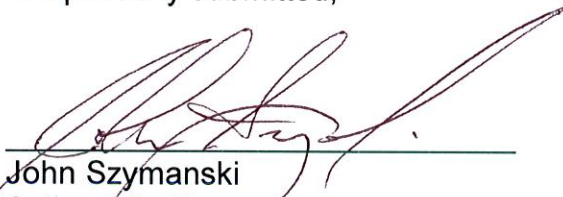
The other funds presented herein are essentially unchanged from prior years. The City has established funds for Drug forfeiture, Canine (K9), OMNI, Revolving Loan, Municipal Improvement and OWI funds for 2022 as well.

SUMMARY


You are requested to approve the 2022 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 2022 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 21, 2021 and held said public hearings on November 1, 2021, 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 2022 as follows:

FUND	2022 LEVY
GENERAL	19.7091
GENERAL (P.A.359)	.2179
REFUSE	2.5144
SUBTOTAL	22.4414
LIBRARY	1.8888
DEBT	1.0000
TOTALS	25.3302

(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, 2022, through December 31, 2022; 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 1, 2021, 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 21, 2021, 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 2022 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$12,648,783
MAJOR STREET	\$961,969
LOCAL STREET	\$402,608
WATER & SEWER	\$5,599,899
VEHICLE & EQUIPMENT	\$313,784
STORM DRAINAGE	\$1,684,680
REFUSE COLLECTION	\$1,006,822
LIBRARY	\$457,925
DEBT RETIREMENT	\$279,911
DRUG, FORFEITURE, K-9	\$0
REVOLVING LOAN FUND	\$0
TOTAL	\$23,356,381

**CITY OF HARPER WOODS
2022 BUDGET**

TAX LEVY STATEMENT

<u>REAL PROPERTY:</u>	<u>2020 Taxable Value</u>	<u>2021 Taxable Value</u>	<u>INCREASE (DECREASE)</u>
COMMERCIAL	\$ 43,811,747	\$ 40,269,858	\$ (3,541,889)
RESIDENTIAL	\$ 164,551,888	\$ 174,558,945	\$ 10,007,057
INDUSTRIAL	\$ 100,100	\$ 101,200	\$ 1,100
TOTAL REAL	\$ 208,463,735	\$ 214,930,003	\$ 6,466,268
			\$ -
<u>PERSONAL PROPERTY:</u>			
COMMERCIAL	\$ 6,281,000	\$ 6,429,100	\$ 148,100
UTILITY	\$ 11,758,900	\$ 11,454,900	\$ (304,000)
TOTAL PERSONAL	\$ 18,039,900	\$ 17,884,000	\$ (155,900)
			\$ -
TOTAL TAXABLE VALUE	\$ 226,503,635	\$ 232,814,003	\$ 6,310,368

Comparison OF 2021 (State equalized valuation to Taxable Valuation)

(Applies to real property only)

REAL PROPERTY:			
	<u>2021 Taxable Value</u>	<u>2021 State Equalized Value</u>	
Final Values	\$ 214,308,918	\$ 315,946,331	\$ (101,637,413)

**CITY OF HARPER WOODS
2022 BUDGET**

TAX RATE AND REVENUE COMPARISON

<u>FUND:</u>	<u>2021 LEVY</u>	<u>2022 LEVY</u>	<u>2021 REVENUES</u>	<u>2022 REVENUES</u>	<u>INCREASE (DECREASE)</u>
GENERAL:	19.8661	19.7091	\$4,267,675	\$4,233,920	(\$33,755)
PA 33	20.0000	20.0000	\$4,028,956	\$4,169,274	\$140,318
PA359	.2000	0.2179	\$49,382	\$45,500	(\$3,882)
REFUSE:	2.5345	2.5144	\$559,882	\$579,991	\$20,109
LIBRARY:	1.9039	1.8888	\$419,116	\$407,986	(\$11,130)
DEBT:	1.375	1.0000	\$306,572	\$190,211	(\$116,361)
TOTALS	45.8795	45.3302	\$9,631,583	\$9,626,882	(\$4,701)

**CITY OF HARPER WOODS
2022 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
2021	MRF	.9921

EFFECTIVE MILLAGE REDUCTIONS

AUTHORIZED BY CHARTER OR <u>STATUTE</u>		2021 REDUCED MILLAGE <u>RATE</u>	<u>2021 MRF</u>	2021 REDUCED MILLAGE <u>RATE</u>
GENERAL	20 MILLS	19.8661	0.9921	19.7091
LIBRARY	2 MILLS	1.9039	0.9921	1.8888
REFUSE	3 MILLS	2.5345	0.9921	2.5144

**CITY OF HARPER WOODS
2022 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:	\$900,000
PRINCIPAL DUE 2022:	\$ 275,000
INTEREST DUE 2022:	\$33,956

ISSUE: 2018 CAPITAL IMPROVEMENT BONDS

AMOUNT OF ISSUE:	\$1,183,000.00
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,095,000
PRINCIPAL DUE 2022:	\$ 46,000
INTEREST DUE 2022:	\$42,880

ISSUE: 2013 SRF BOND – MICHIGAN FINANCE AUTHORITY

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$2,245,000
PRINCIPAL DUE 2022:	\$ 160,000
INTEREST DUE 2022:	\$54,125

ISSUE: 2015 MILK RIVER BOND

AMOUNT OF ISSUE:	\$16,569,477
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$15,970,339
PRINCIPAL DUE 2022:	\$ 680,278
INTEREST DUE 2022:	\$314,013

ISSUE: 2020 MILK RIVER COMPLETION BOND

AMOUNT OF ISSUE:	\$3,664,105
TERM:	23 YEARS
RATE:	2.125%
TOTAL PRINCIPAL OUTSTANDING:	\$2,880,274
PRINCIPAL DUE 2022:	\$ 105,781
INTEREST DUE 2022:	\$57,797

CITY OF HARPER WOODS
2022 BUDGET
REVENUE, EXPENDITURES & FUND BALANCE
GENERAL FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUE				
Property Tax	\$9,145,507	\$8,856,706	\$9,139,039	\$9,292,155
Intergovernmental/Federal/State	\$2,224,474	\$1,594,838	\$1,884,915	\$1,704,202
Charges for Services	\$57,592	\$49,300	\$42,794	\$44,020
Fines and forfeitures	\$469,927	\$532,000	\$479,325	\$488,911
Licenses and permits	\$379,599	\$358,870	\$381,250	\$382,750
Service Fees	\$504,318	\$561,002	\$528,328	\$537,197
Other Revenue	\$670,724	\$152,275	\$269,048	\$199,548
TOTAL REVENUES	\$13,452,141	\$12,104,991	\$12,724,699	\$12,648,783
EXPENDITURES				
Council	\$34,216	\$31,899	\$28,568	\$28,560
City Manager	\$98,228	\$59,780	\$163,475	\$110,810
Auditing	\$43,513	\$38,200	\$70,000	\$72,060
Assessor Activities	\$72,246	\$72,219	\$74,667	\$75,667
City Attorney	\$223,117	\$157,388	\$157,388	\$162,500
Other Legal	\$118,273	\$95,788	\$73,000	\$70,000
City Clerk	\$92,789	\$80,822	\$83,227	\$81,614
Finance	\$51,968	\$50,309	\$43,945	\$44,195
Retiree Insurance	\$601,362	\$337,299	\$486,441	\$487,660
Board of Review	\$1,560	\$1,105	\$1,300	\$1,300
Treasurer	\$19,347	\$23,646	\$16,268	\$17,304
Elections	\$61,293	\$15,191	\$11,557	\$38,180
City Hall	\$272,474	\$177,440	\$182,970	\$187,696
Beautification Commission	\$51	\$295	\$295	\$1,295
District Court	\$483,343	\$506,910	\$509,650	\$509,674
Police & Fire	\$4,295,813	\$4,175,460	\$4,149,538	\$4,262,641
Protective Inspections	\$416,661	\$496,938	\$427,538	\$442,538
Animal Control	\$6,576	\$7,229	\$6,576	\$6,576
DPW & Parks Rec	\$345,907	\$228,215	\$474,722	\$371,732
Street Lighting	\$388,161	\$318,462	\$380,089	\$383,656
PAATS	\$11,432	\$20,215	\$14,750	\$14,950
Community & Economic Dev	\$80,743	\$61,642	\$61,642	\$61,642
Public Relations	\$80,889	\$27,186	\$39,786	\$40,186
Planning Commission	\$15,945	\$14,090	\$43,090	\$16,590
Fringe Benefits	\$4,301,961	\$4,667,399	\$4,718,542	\$4,945,687
Insurance & Bonds	\$160,784	\$160,784	\$169,655	\$169,655
Telephone /Communications	\$40,103	\$39,290	\$40,788	\$40,798
GRAND TOTAL EXPENDITURES	\$12,318,755	\$11,865,201	\$12,429,467	\$12,645,166
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES	\$1,133,386	\$239,790	\$295,232	\$3,617

TRANSFER IN				
TRANSFERS (OUT)	\$202,721	\$97,200	\$0	\$0
NET TRANSFERS IN (OUT)	-\$202,721	-\$97,200	\$0	\$0
TOTAL FINANCING SOURCES (USES)	\$930,665	\$142,590	\$295,232	\$3,617
		0	0	0
FUND BALANCE CONTRIBUTION	\$930,665	\$142,590	\$295,232	\$3,617
BEGINNING FUND BALANCE	\$1,234,550	\$2,165,215	2,165,215	2,460,447
ENDING FUND BALANCE	\$2,165,215	\$2,307,805	\$2,460,447	\$2,464,064

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MAJOR STREET FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
TOTAL REVENUES	\$966,062	\$981,629	\$965,969	\$961,969
EXPENDITURES				
Road Construction	\$26,194	\$0	\$368,690	\$533,479
Routine Maintenance	137,760	185,991	184,511	187,164
Traffic Service	77,603	64,024	81,611	81,812
Winter Maintenance	68,894	88,218	81,869	83,098
Administration	48,000	48,000	48,000	48,000
	\$358,451	\$386,233	\$764,681	\$933,553
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$607,611	\$595,396	\$201,288	\$28,416
OTHER FINANCING SOURCES (USES)				
Contributions to Local Street	200,000	200,000	400,000	400,000
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)	\$407,611	\$395,396	(\$198,712)	(\$371,584)
FUND BALANCE CONTRIBUTION	\$407,611	\$395,396	(\$198,712)	(\$371,584)
BEGINNING FUND BALANCE	\$780,261	\$1,187,872	\$1,187,872	\$989,160
ENDING FUND BALANCE	\$1,187,872	\$1,583,268	\$989,160	\$617,576

**CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LOCAL STREET FUND**

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
TOTAL REVENUES	\$404,608	\$433,050	\$404,608	\$402,608
EXPENDITURES				
Road Construction	\$1,000	\$0	\$60,000	\$1,125,000
Routine Maintenance	337,009	286,729	355,918	357,865
Traffic Service	28,541	24,989	33,541	33,611
Winter Maintenance	34,729	52,690	34,729	34,729
Administration	28,500	28,500	28,500	28,500
TOTAL EXPENDITURES	\$429,779	\$392,908	\$512,688	\$1,579,705
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$25,171)	\$40,142	(\$108,080)	(\$1,177,097)
OTHER FINANCING SOURCES (USES) CONTRIBUTIONS TO/FROM:				
Street Bond Proceeds	\$0	\$0	\$0	0
General Fund	0	0	0	0
Major Street Fund	200,000	200,000	400,000	400,000
Storm Drain	0	0	0	0
Municipal Improvement	0	0	0	0
Debt Service Fund	0	0	0	0
TOTAL CONTRIBUTIONS	\$200,000	\$200,000	\$400,000	\$400,000
FUND BALANCE CONTRIBUTION	\$174,829	\$240,142	\$291,920	(\$777,097)
BEGINNING FUND BALANCE	\$733,235	\$908,066	\$908,067	\$1,199,987
ENDING FUND BALANCE	\$908,064	\$1,148,208	\$1,199,987	\$422,890

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REFUSE FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Property Tax Revenue	559,882	562,681	573,922	579,991
Tax Adjustments	26,898	21,034	21,034	22,034
Residential Refuse Fees	213,449	243,687	280,176	280,176
Commercial Refuse Fees	15,420	15,420	15,420	15,420
Special Pickup Charges	30,260	24,708	24,708	24,708
Recycling Fees	0	0	0	0
Interfund User Fee	75,000	75,000	75,000	75,000
Interest/Miscellaneous	9,493	12,591	9,493	9,493
Contribution from General Fund	100,000	0	100,000	0
TOTAL REVENUES	\$1,030,402	\$955,121	\$1,099,753	\$1,006,822
EXPENDITURES				
Wages - Full Time	36,079	25,793	45,633	37,443
Wages - Part Time	12,147	11,053	21,000	15,147
Wages - Overtime	576	817	576	576
Fringe Benefit Allocation	15,000	30,000	30,000	30,000
Supplies	169	656	169	169
Refuse Collection Expense	573,946	585,950	610,950	587,425
Grosse Pointes-Clinton Disposal	249,183	157,403	249,183	254,167
Composting Charges	34,200	41,220	34,200	34,200
Curbside Recycling Expense	341	0	0	0
Professional/Contractual/Fees	1,190	1,190	1,190	1,190
Insurance & Bonds Allocation	7,000	7,000	7,000	7,000
V & E Fund Rentals	30,728	30,728	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
TOTAL EXPENDITURES	\$972,559	\$903,810	\$1,042,629	\$1,010,045
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	\$57,843	\$51,311	\$57,124	(\$3,223)
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	\$57,843	\$51,311	\$57,124	(\$3,223)
BEGINNING FUND BALANCE	\$17,528	\$75,371	\$75,371	\$132,495
ENDING FUND BALANCE	\$75,371	\$126,682	\$132,495	\$129,272

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LIBRARY FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Property Tax Revenue	392,852	394,816	403,947	407,986
Tax Adjustments	(335)	6,880	3,287	3,287
Personal Property Taxes	26,264	26,395	25,707	25,707
Penal Fines Allocation	8,828	8,905	8,828	8,828
State Grant - Public Library	11,397	11,411	6,121	6,121
DVD Rental Revenue	179	179	1	1
Non-Resident User Fees	1,319	1,586	27	27
Library Fines & Late Fees	4,639	5,808	2,185	2,185
Donations	55	0	1,305	1,305
Miscellaneous	4,323	2,043	2,478	2,478
TOTAL REVENUES	\$449,521	\$458,023	\$453,886	\$457,925
EXPENDITURES				
Wages - Sick Buyback	1,941	1,618	1,941	1,941
Wages -Vacation Buyback	1,883	1,618	1,883	1,883
Wages -Full-Time	147,904	150,566	150,381	153,388
Wages - Part-Time	76,579	102,616	102,583	102,583
Wages _ Overtime	0	0	0	0
Wages - Longevity	3,044	3,147	3,044	3,044
Fringe Benefit Allocation	69,000	100,380	100,380	100,380
Supplies	6,672	7,575	6,672	6,672
Media	5,925	5,715	5,925	5,925
Professional - Contractual	49,275	39,750	49,275	49,275
Books	22,319	19,310	22,319	22,319
Digital Materials	4,062	3,920	4,062	4,062
Programs	1,852	3,195	1,852	1,852
Communications - Telephone	1,500	1,500	1,500	1,500
Travel - Lodging & Meals	139	925	139	139
Insurance & Bond Allocations	4,000	4,000	4,000	4,000
Public Utilities & Misc	13,650	14,437	13,650	13,650
Repairs & Maintenance	175	1,578	175	175
Subscriptions, Dues & Fees	100	647	100	100
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	0	0	0
TOTAL EXPENDITURES	\$415,020	\$467,497	\$474,881	\$477,888
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES	0	0	0	0
	\$34,501	(\$9,474)	(\$20,995)	(\$19,963)
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM)				
FUND BALANCE CONTRIBUTION	34,501	(9,474)	(20,995)	(19,963)
BEGINNING FUND BALANCE	112,339	146,840	146,840	125,845
ENDING FUND BALANCE	\$146,840	\$137,366	\$125,845	\$105,882

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
STORMWATER FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Wayne County Tax Adjustments	(\$38,315)	\$10,290	\$10,375	\$10,375
Milk River Charges	\$1,671,571	\$1,833,774	\$1,674,305	\$1,674,305
Grants	\$16,189	\$0	\$0	\$0
TOTAL REVENUES	\$1,649,445	\$1,844,064	\$1,684,680	\$1,684,680
EXPENDITURES				
Public Works	\$63,720	\$76,977	\$66,284	\$66,284
Equipment	\$6,269,638	\$75,000	\$0	\$0
Contractual/Professional	\$72,338	\$256,000	\$74,000	\$74,000
Milk River - Debt - Principal	\$645,921	\$651,829	\$661,955	\$754,710
Milk River - Debt - Interest	\$337,345	\$325,737	\$330,791	\$179,763
Milk River - Debt - Interest/Completion	\$0	\$0	\$42,250	\$42,250
Repairs & Maintenance	\$1,578,834	\$1,395,995	\$1,422,350	\$1,450,797
TOTAL EXPENDITURES	\$8,967,796	\$2,781,538	\$2,597,630	\$2,567,804
APPROPRIATION TO:	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$7,318,351)	(\$937,474)	(\$912,950)	(\$883,124)
BEGINNING FUND BALANCE	\$3,648,715	\$2,435,004	\$2,435,004	\$1,522,054
ENDING FUND BALANCE	(\$3,669,636)	\$1,497,530	\$1,522,054	\$638,930

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DRUG LAW ENFORCEMENT FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Drug Fund Forfeitures	\$0	\$0	\$0	\$0
Transfer - in - General Fund	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
Public safety	2371	\$0	0	0
Capital Outlay	0	\$0	0	0
TOTAL EXPENDITURES	\$2,371	\$0	\$0	\$0
APPROPRIATION TO:				
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$2,371)	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$2,473	\$102	\$102	\$102
ENDING FUND BALANCE	\$102	\$102	\$102	\$102

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DEBT SERVICE FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Property Tax Revenue - Library	\$306,572	\$309,638	\$315,817	\$187,714
Tax Adjustments	\$2,888	\$3,200	\$2,916	\$2,497
Transfer - CAP Improvement	\$89,460	\$89,700	\$89,700	\$89,700
TOTAL REVENUES	\$398,920	\$402,538	\$408,433	\$279,911
EXPENDITURES				
Library Bond - Principal	\$225,000	\$250,000	\$250,000	\$275,000
Library Bond - Interest	\$55,413	\$45,312	\$45,312	\$33,956
Library Bond - Fees	\$750	\$750	\$750	\$750
Capital Improvement Bond - Interest	\$43,000	\$0	\$45,000	\$46,000
Capital Improvement Bond - Principal	\$46,460	\$89,700	\$44,700	\$42,880
TOTAL EXPENDITURES	\$370,623	\$385,762	\$385,762	\$398,586
APPROPRIATION TO:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$28,297	\$16,776	\$22,671	(\$118,675)
BEGINNING FUND BALANCE	\$370,204	\$398,501	\$398,501	\$421,172
ENDING FUND BALANCE	\$398,501	\$415,277	\$421,172	\$302,497

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
WATER & SEWER FUND

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Tax Adjustments	114,387	177,290	114,387	114,387
SAW Grant Revenue	0	(175)	93,000	0
DC -Water Grant	200,000	315,135	200,000	0
Water/Sewer Revenue	2,979,688	2,682,795	2,979,688	2,979,688
Sales - Metered Water	11,302	(2,840)	11,302	11,302
Debt Service Fee	199,484	201,126	199,484	199,484
Meter Service Charge	2,053,826	2,046,876	2,053,826	2,053,826
IWC Charge	35,804	37,592	35,804	35,804
Penalties - Late Fees	203,876	201,000	203,876	203,876
Miscellaneous Revenue	1,532	12,540	1,532	1,532
TOTAL REVENUES	\$5,799,899	\$5,671,339	\$5,892,899	\$5,599,899
EXPENDITURES				
Water System - Purchases	805,037	816,790	816,790	821,138
Sanitary Sewer - Disposal	1,616,421	1,782,598	1,648,749	1,616,421
IWC - Charge	21,613	23,288	23,288	23,288
Water system Maint.	727,405	817,044	818,220	819,909
Sanitary Sewer Maint.	346,686	233,404	233,404	233,404
Customer Service	1,053,191	1,006,560	1,006,560	1,006,560
Adminstrative	50,617	463,900	50,617	50,617
Depreciation	177,049	177,052	177,049	177,049
Debt Service	62,063	58,125	58,125	54,125
Telephone/Communications	36,092	37,562	37,562	37,562
TOTAL EXPENDITURES	\$4,896,174	\$5,416,323	\$4,870,364	\$4,840,073
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$903,725	\$255,016	\$1,022,535	\$759,826
Less: Non- Operating Expense				
	\$ -	-	-	-
TRANSFERS (Out)	\$0	\$0	\$0	\$0
FUND BALANCE CONTRIBUTION	\$ 903,725	\$ 255,016	\$ 1,022,535	\$ 759,826
BEGINNING NET POSITION	\$ (3,632,250)	\$ (2,728,525)	\$ (2,728,525)	\$ (1,705,990)
ENDING NET POSITION	\$ (2,728,525)	\$ (2,473,509)	\$ (1,705,990)	\$ (946,164)

CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
VEHICLE & EQUIPMENT FUND

REVENUES	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
Rentals to General Fund	18,044	17,474	18,044	18,044
Rentals to Major Street Fund	39,000	39,000	39,000	39,000
Rentals to Local Street Fund	59,337	58,983	59,337	59,337
Rentals to Refuse Fund	30,728	30,728	30,728	30,728
Rental to Library Fund	0	0	22	0
Rentals to Water & Sewer Fund	166,675	178,000	166,675	166,675
TOTAL REVENUES	\$313,784	\$324,185	\$313,806	\$313,784
EXPENDITURES				
Wages - Full Time	50,158	25,041	47,899	48,221
Wages Part Time	66	1,838	1,668	0
Wages - Overtime	17,021	16,753	17,881	17,881
Fringe Benefit Allocation	28,500	38,500	36,747	36,747
Supplies	18,577	16,164	16,154	15,145
Professional - Contractual	14,326	21,271	21,271	15,500
Public Utilities	7,410	8,205	7,500	7,600
Repairs & Maintenance	18,793	32,449	18,793	18,793
Rentals - Other	6,087	11,968	6,087	6,087
Depreciation-Vehicles	30,920	30,920	27,828	25,045
Materials-Operating Supplies	14,713	25,577	15,500	15,000
Materials-R & M Supplies	26,740	26,193	26,740	26,740
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	40,833	40,833
TOTAL EXPENDITURES	\$293,811	\$315,379	\$310,401	\$299,092
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$19,973	\$8,806	\$3,405	\$14,692
	\$19,973	\$8,806	\$3,405	\$14,692
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	\$0	\$0	\$0	\$0
	\$19,973	\$8,806	\$3,405	\$14,692
NET POSITION - BEGINNING OF YEAR	\$36,340	\$56,313	\$56,313	\$59,718
NET POSITION - END OF YEAR	\$56,313	\$65,119	\$59,718	\$74,410

**CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REVOLVING LOAN FUND**

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Past year Loans	\$31,504	\$0	\$0	\$0
TOTAL REVENUES	\$31,504	\$0	\$0	\$0
EXPENDITURES	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	\$31,504	\$0	\$0	\$0
BEGINNING FUND BALANCE	\$16,844	\$48,348	\$48,348	\$48,348
FUND BALANCE ADJUSTMENTS				
ENDING FUND BALANCE	\$48,348	\$48,348	\$48,348	\$48,348

**CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
POLICE FORFEITURE, K9 & SPECIAL PROJECTS**

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
OMNIBUS Revenue	\$1,311	\$0	\$0	\$0
OWI Revenue	\$900	\$0	\$0	\$0
HW-K9 Revenue	\$5,509	\$0	\$7,814	\$0
TOTAL REVENUES	\$7,720	\$0	\$7,814	\$0
EXPENDITURES				
HWK9 - Supplies	170	\$0	0	\$0
OMNIBUS - Professional Contractual	1413	\$0	762	\$0
HWK9 - Professional Contractual	1734	\$0	0	\$0
OMNIBUS - Equipment	\$3,520	\$0	\$2,236	\$0
HWK9 - Equipment	\$206	\$0	\$1,570	\$0
TOTAL EXPENDITURES	\$7,043	\$0	\$4,568	\$0
APPROPRIATION TO:	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	\$677	\$0	\$3,246	\$0
BEGINNING FUND BALANCE	\$80,066	\$80,743	\$80,743	\$83,988
ENDING FUND BALANCE	\$80,743	\$80,743	\$83,989	\$83,988

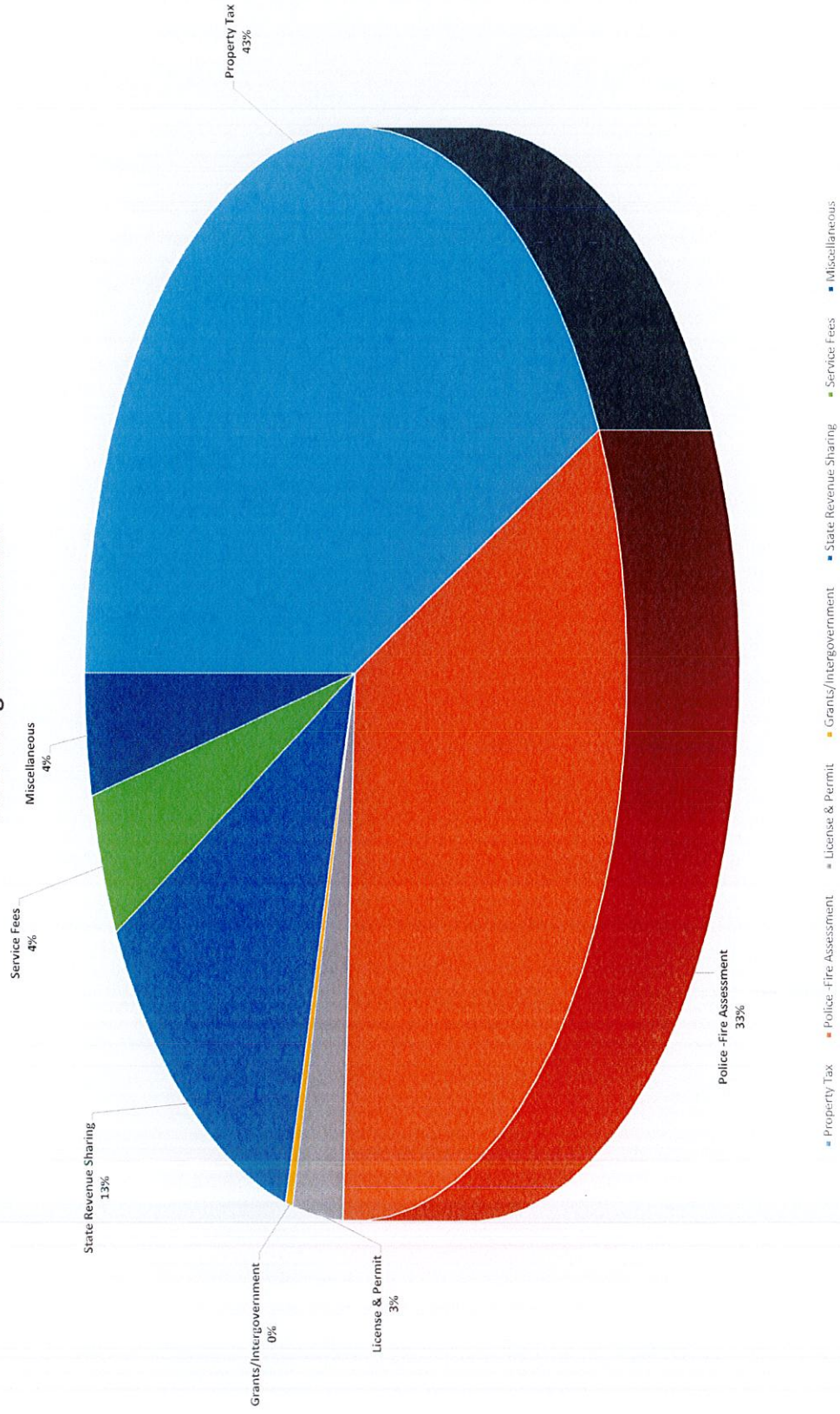
**CITY OF HARPER WOODS
2022 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MUNICIPAL IMPROVEMENT FUND**

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
REVENUES				
Miscellaneous	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
Project Costs	4050			
Capital Outlay	306276			
TOTAL EXPENDITURES	\$310,326	\$0	\$35,544	\$23,066
APPROPRIATION TO:	\$0	\$0	\$0	\$0
APPROPRIATION FROM:	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
CONTRIBUTION TO FUND BALANCE	(\$310,326)	\$0	(\$35,544)	(\$23,066)
BEGINNING FUND BALANCE	\$368,936	\$58,610	\$58,610	\$23,066
ENDING FUND BALANCE	\$58,610	\$58,610	\$23,066	\$0

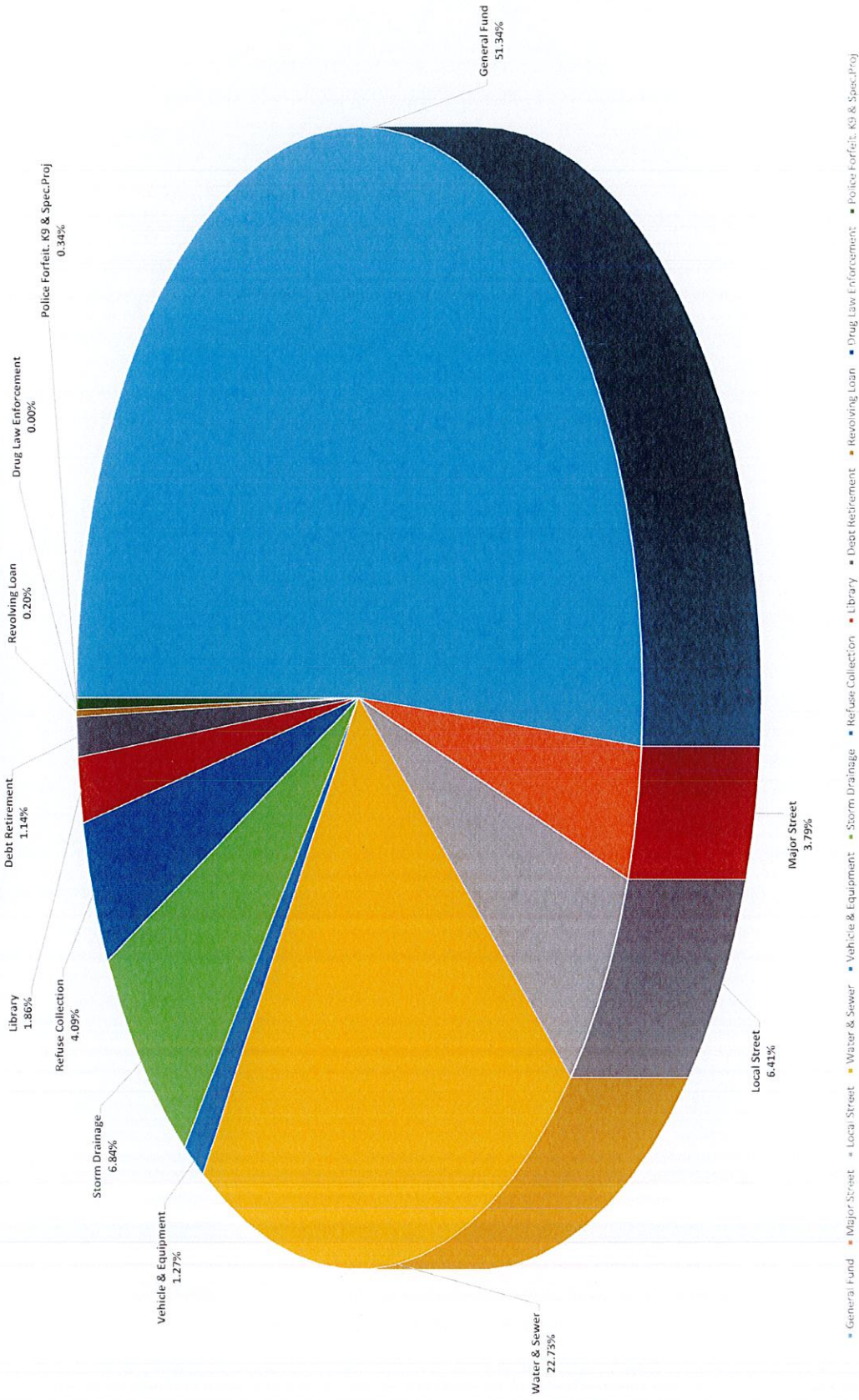
APPENDIX

FINANCIAL CHARTS

2022 Budgeted Revenues



2022 Budgeted Funds Percentage - Total of all Funds



2022 General Fund Budgeted Expenditures

