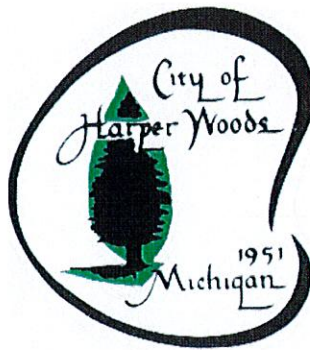


2023 BUDGET

CITY OF HARPER WOODS MICHIGAN



ADOPTED NOVEMBER 7, 2022

CITY OF HARPER WOODS
2023 BUDGET

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

JOHN SZYMANSKI	ACTING CITY MANAGER
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MARIA NAWROCKI	ACTING FINANCE DIRECTOR
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KIM KEOGH	ACTING TREASURER
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LESLIE M. FRANK	CITY CLERK
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NOVEMBER 7, 2022

CITY OF HARPER WOODS

2023 BUDGET

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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"**

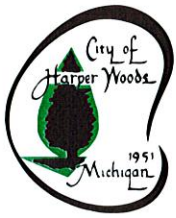
WE BELIEVE . . .

- * 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



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

313.343.2500

www.harperwoodscity.org

Mayor:
Valerie Kindle

Mayor Pro Tem:
Vivian M. Sawicki

City Council:
Cheryl Costantino
Veronica Paiz
Regina L. Williams
Ivery Toussant, Jr.
Tom Jenny

Acting City Manager:
John Szymanski

City Clerk:
Leslie M. Frank

CITY OF HARPER WOODS 2023 BUDGET

MANAGEMENT'S DISCUSSION AND BUDGET ANALYSIS

The Honorable:

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

Mayor and Members of City Council:

Presented as follows is the Management's Discussion and Budget Analysis for the City's 2023 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 2023 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 2023. We are seeing an increase in residential property values with commercial property tax appeals being somewhat less than prior years. The City has made excellent strides in reducing costs associated with health insurance for active employees and future retirees. Medicare supplemental insurance plans for active retirees are currently being evaluated. 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. Improvements for year 2023 include new windows at City Hall, a self-standing generator to address energy needs during power outages and potential changes in Police and Fire service models. Significant past budget variances were present due to decreased revenue from federal, state and local resources and decreased revenue collections overall due to COVID-19 related concerns.

Our overall taxable value for residential property has increased for this year and a new development, at the Eastland Mall site, is being undertaken for 2023. This \$94.2 million dollar investment will stabilize commercial values in that location and provide a reliable revenue stream in the future. The city is exploring regulations in the cannabis industry for 2023 and a new housing development is being proposed for the closed Poupard elementary school building. All of these measures together ensure more jobs for the community and an expanding tax base that should further stabilize the city's revenues. The City will be implementing a Headlee tax reduction onto the mills assessed for general operating purposes and reducing the mills for the P.A. 33 assessment to supplement Police and Fire operations.

Our 2023 budget projects a break even fund balance due to the uncertainties associated with inflation and other factors. The 2023 budget assumes a successful adoption of P.A.33 law, by our City Council, 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 2023 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 finalize the parks and recreation improvements like new basketball courts in both, Johnson and Salter parks and resurfacing of the tennis and pickle ball courts.

Our projection is for a fund balance of approximately \$2,189,396 dollars for 2023. This amount represents approximately 16.87% of revenues. The City is diligently working to achieve a fund balance to revenue ratio of 20.00%. This emergency fund balance amount should provide approximately two months of general fund expenditures.

MAJOR AND LOCAL STREET FUNDS

There are several new projects planned for 2023. 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 2023. 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. The city is pursuing grants to fund sidewalk improvements.

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 2023 due to the Headlee amendment. Restoration efforts of the Library basement area, due to the excessive damage suffered in the flooding of 2021, will begin in earnest this year. There is a high likelihood staffing levels will need to be increased once restoration efforts are completed.

DEBT SERVICE FUNDS

The millage levy will be reduced from 1.00 mills to .75 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.

MILK RIVER DRAINAGE DISTRICT

The City Council is required to annually establish the Milk River Drainage District millage rate as part of the City's annual budget process.

The Milk River Drainage District litigation case has been settled in 2022 for \$2 million dollars. A proposed millage rate of 12.00 mills will now finance principal and interest payments due, plus the operation and maintenance cost of operating this system. A total

of 8.00 mills will be added to winter tax bills and another 4.00 mills will be added to summer tax bills.

VEHICLE AND EQUIPMENT FUND

We have not budgeted, nor do we expect, any major equipment purchases from this fund in 2023. 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 the fund is now compliant with regulations prescribed by the State of Michigan. The City plans on using this fund for vehicle purchases in the future and relieving financial pressure from the general fund.

WATER AND SEWER FUND

The 2023 Budget for the Water and Sewer Fund will continue to reflect aggressive cash collections of unpaid outstanding water balances for both, residential and commercial users. Water & Sewer rates will be evaluated this year due to inflation and other factors. The city will evaluate the rates needed to charge residents and commercial users in 2023. This budget reflects not only current operation expenses, but includes future enhancements earmarked for sewer repair/replacement projects. The water fund will be required to absorb certain maintenance costs that were formally associated with the Stormwater fund.

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 2023. No fee increase will be required for year 2023, but rates will need to be reviewed for future years.

MISCELLANEOUS FUNDS

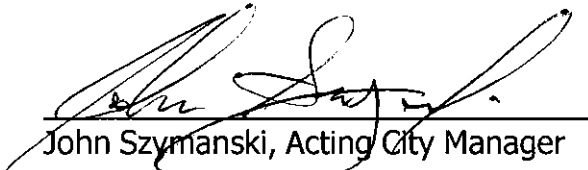
The other funds presented herein are essentially unchanged from prior years. The City has established funds for Drug forfeiture, Canine (K9), OMNI, Revolving Loan, Municipal Improvement and OWI funds for 2023 as well.

SUMMARY

You are requested to approve the 2023 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 2023 Budget.

Respectfully submitted,



John Szymanski, Acting City Manager



Maria Nawrocki, Acting Finance Director

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 27, 2022 and held said public hearings on November 7, 2022, 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 2023 as follows:

FUND	2023 LEVY
GENERAL	19.2617
GENERAL (P.A.359)	.2060
REFUSE	2.4573
MILK RIVER DRAIN	12.0000
LIBRARY	1.8458
DEBT	.7500
TOTALS	36.5208

(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, 2023, through December 31, 2023; 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 7, 2022, 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 27, 2022, 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 2023 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$12,979,592
MAJOR STREET	\$1,199,109
LOCAL STREET	\$917,133
WATER & SEWER	\$5,379,030
VEHICLE & EQUIPMENT	\$340,463
MILK RIVER DRAIN	\$2,644,856
REFUSE COLLECTION	\$1,038,942
LIBRARY	\$500,656
DEBT RETIREMENT	\$280,672
DRUG, FORFEITURE, K-9	\$0
REVOLVING LOAN FUND	\$0
TOTAL	25,280,453

CITY OF HARPER WOODS
2023 BUDGET

TAX LEVY STATEMENT

<u>REAL PROPERTY:</u>	<u>2021 Taxable Value</u>	<u>2022 Taxable Value</u>	<u>INCREASE (DECREASE)</u>
COMMERCIAL	\$ 40,269,858	\$ 41,729,741	\$ 1,459,883
RESIDENTIAL	\$ 174,558,945	\$ 187,525,281	\$ 12,966,336
INDUSTRIAL	\$ 101,200	\$ 101,500	\$ 300
TOTAL REAL	\$ 214,930,003	\$ 229,356,522	\$ 14,426,519
			\$ -
<u>PERSONAL PROPERTY:</u>			
COMMERCIAL	\$ 6,429,100	\$ 5,951,400	\$ (477,700)
UTILITY	\$ 11,454,900	\$ 10,990,000	\$ (464,900)
TOTAL PERSONAL	\$ 17,884,000	\$ 16,941,400	\$ (942,600)
			\$ -
TOTAL TAXABLE VALUE	\$ 214,930,003	\$ 246,297,922	\$ 13,483,919

Comparison OF 2022 (State equalized valuation to Taxable Valuation)
(Applies to real property only)

REAL PROPERTY:	<u>2022 Taxable Value</u>	<u>2022 State Equalized Value</u>	
Final Values	\$ 246,297,922	\$ 360,606,387	\$ (114,308,465)

CITY OF HARPER WOODS
2023 BUDGET

TAX RATE AND REVENUE COMPARISON

<u>FUND:</u>	<u>2022 LEVY</u>	<u>2023 LEVY</u>	<u>2022 REVENUES</u>	<u>2023 REVENUES</u>	<u>INCREASE (DECREASE)</u>
GENERAL:	19.7091	19.2617	\$4,222,575	\$ 4,433,703	\$ 211,128
PA 33	19.7500	19.5000	\$4,321,199	\$ 4,409,663	\$ 88,464
PA359	0.2060	0.2060	\$50,000	\$ 50,000	\$ -
REFUSE:	2.5144	2.4573	\$583,101	\$ 594,763	\$ 11,662
LIBRARY:	1.8888	1.8458	\$402,851	\$ 410,908	\$ 8,057
MILK RIVER DRAIN: **	0.0000	12.0000	\$1,671,995	\$ 2,638,856	\$ 966,861
DEBT:	1.0000	0.7500	\$237,135	\$ 170,672	\$ (66,463)
TOTALS	45.0683	56.0208	\$11,488,856	\$12,708,565	\$1,219,709

**** Milk River - \$210 average fee per household for 2022 as billed on December, 2021 tax bills**

CITY OF HARPER WOODS 2023 BUDGET

MILLAGE REDUCTION FACTORS SINCE 2013 (10 Year History)

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
2022 MRF	.9973

EFFECTIVE MILLAGE REDUCTIONS

AUTHORIZED BY CHARTER OR <u>STATUTE</u>		2021 REDUCED MILLAGE <u>RATE</u>	<u>2022 MRF</u>	2022 REDUCED MILLAGE <u>RATE - To be applied to 2023 tax bill</u>
GENERAL	20 MILLS	19.7091	0.9773	19.2617
LIBRARY	2 MILLS	1.8888	0.9773	1.8458
REFUSE	3 MILLS	2.5144	0.9773	2.4573

**CITY OF HARPER WOODS
2023 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:	\$625,000
PRINCIPAL DUE 2023:	\$300,000
INTEREST DUE 2022:	\$21,300

ISSUE: 2018 CAPITAL IMPROVEMENT BONDS

AMOUNT OF ISSUE:	\$1,183,000.00
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,049,000
PRINCIPAL DUE 2022:	\$48,000
INTEREST DUE 2022:	\$41,000

ISSUE: 2013 SRF BOND – MICHIGAN FINANCE AUTHORITY

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$2,220,000
PRINCIPAL DUE 2022:	\$165,000
INTEREST DUE 2022:	\$50,062

ISSUE: 2015 MILK RIVER BOND

AMOUNT OF ISSUE:	\$16,569,477
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$14,571,323
PRINCIPAL DUE 2022:	\$ 696,312
INTEREST DUE 2022:	\$355,829

ISSUE: 2020 MILK RIVER COMPLETION BOND

AMOUNT OF ISSUE:	\$3,664,105
TERM:	23 YEARS
RATE:	2.125%
TOTAL PRINCIPAL OUTSTANDING:	\$2,759,935
PRINCIPAL DUE 2022:	\$ 121,809
INTEREST DUE 2022:	\$50,607

CITY OF HARPER WOODS
2023 BUDGET
REVENUE, EXPENDITURES & FUND BALANCE
GENERAL FUND

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUE				
Property Tax	\$8,819,552	\$9,292,155	\$9,073,382	\$9,381,527
Intergovernmental/Federal/State	\$2,278,651	\$1,708,478	\$2,222,942	\$1,955,826
Charges for Services	\$129,970	\$44,020	\$104,460	\$106,549
Fines and forfeitures	\$292,722	\$488,911	\$298,576	\$304,548
Licenses and permits	\$404,592	\$382,750	\$445,592	\$454,504
Service Fees	\$501,860	\$537,197	\$507,472	\$513,870
Other Revenue	\$247,752	\$195,272	\$292,976	\$262,769
TOTAL REVENUES	\$12,675,099	\$12,648,783	\$12,945,400	\$12,979,593
EXPENDITURES				
Council	27,986	28,560	34,009	33,200
City Manager	119,964	110,810	257,183	103,720
Auditing	83,930	72,060	79,000	79,500
Assessor Activities	72,633	75,667	74,844	78,481
City Attorney	233,705	70,000	205,211	206,521
Other Legal	83,961	70,000	82,000	85,000
City Clerk	103,516	81,614	91,171	93,848
Finance	57,688	44,195	153,476	156,956
Retiree Insurance	491,247	487,660	520,309	523,130
Board of Review	1,495	1,300	1,495	1,495
Treasurer	30,467	17,304	27,928	28,057
Elections	17,588	38,180	13,620	14,120
City Hall	196,666	187,696	130,469	130,662
Beautification Commission	428	295	293	295
District Court	478,176	510,174	488,363	495,078
Police & Fire	4,127,689	4,262,641	4,091,843	3,942,796
Protective Inspections	445,130	442,538	445,130	467,182
Animal Control	6,970	6,576	5,500	5,800
DPW & Parks Rec	319,198	282,033	308,803	330,350
Street Lighting	381,814	383,656	389,039	396,823
PAATS	11,408	14,950	18,000	18,000
Community & Economic Dev	75,685	61,642	61,642	62,021
Public Relations	69,322	40,186	40,186	41,686
Planning Commission	59,060	16,590	68,809	72,000
Fringe Benefits	4,764,606	4,945,687	4,796,968	4,988,118
Insurance & Bonds	169,655	169,655	313,500	353,412
Telephone /Communications	41,453	40,798	42,950	43,500
GRAND TOTAL EXPENDITURES	12,471,440	12,462,467	12,741,741	12,751,751
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES	203,659	186,316	203,659	227,842
TRANSFER IN				
TRANSFERS (OUT)	203,659	89,700	203,659	203,659
NET TRANSFERS IN (OUT)	-203,659	-89,700	-203,659	-203,659
TOTAL FINANCING SOURCES (USES)	0	96,616	0	24,183
FUND BALANCE CONTRIBUTION				
	0	96,616	0	24,183
BEGINNING FUND BALANCE	\$2,165,215	\$2,165,215	2,165,215	2,165,215
ENDING FUND BALANCE	\$2,165,215	\$2,261,831	\$2,165,215	\$2,189,398

CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MAJOR STREET FUND

	2021	2022	2022	2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
TOTAL REVENUES	1,091,451	961,969	1,145,108	1,199,109
EXPENDITURES				
Road Construction	65,034	533,479	256,651	533,896
Routine Maintenance	178,968	187,164	180,163	183,921
Traffic Service	122,071	81,812	91,518	93,944
Winter Maintenance	80,708	83,098	82,708	85,778
Administration	48,000	48,000	48,000	48,000
	494,781	933,553	659,040	945,539
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	596,670	28,416	486,068	253,570
OTHER FINANCING SOURCES (USES)				
Contributions to Local Street	400,000	400,000	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)	196,670	-371,584	86,068	-146,430
FUND BALANCE CONTRIBUTION	196,670	-371,584	86,068	-146,430
BEGINNING FUND BALANCE	\$1,187,872	\$1,384,542	\$1,384,542	\$1,470,610
ENDING FUND BALANCE	\$1,384,542	\$1,012,958	\$1,470,610	\$1,324,180

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LOCAL STREET FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
TOTAL REVENUES	855,944	802,608	906,993	917,133
EXPENDITURES				
Road Construction	156,816	1,125,000	710,855	300,000
Routine Maintenance	389,302	357,865	362,596	368,944
Traffic Service	17,871	33,611	16,969	18,516
Winter Maintenance	48,756	34,729	29,405	30,106
Administration	28,500	28,500	28,500	28,500
TOTAL EXPENDITURES	641,245	1,579,705	1,148,325	746,066
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	214,699	-777,097	-241,332	171,067
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	\$214,699	(\$777,097)	(\$241,332)	\$171,067
BEGINNING FUND BALANCE	\$908,066	\$1,122,765	\$1,122,765	\$881,433
ENDING FUND BALANCE	\$1,122,765	\$345,668	\$881,433	\$1,052,500

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REFUSE FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Property Tax Revenue	558,663	579,991	583,101	594,763
Tax Adjustments	21,759	22,034	81,110	22,500
Residential Refuse Fees	271,073	280,176	280,176	285,779
Commeercial Refuse Fees	15,816	15,420	15,900	16,100
Special Pickup Charges	41,478	24,708	28,000	35,000
Recycling Fees	-3	0	0	0
Interfund User Fee	75,000	75,000	75,000	75,000
Interest/Miscellaneous	9,654	9,493	9,700	9,800
Contribution from General Fund	100,000	0	0	0
TOTAL REVENUES	1,093,440	1,006,822	1,072,987	1,038,942
EXPENDITURES				
Wages - Full Time	49,917	46,545	39,487	42,500
Wages - Part Time	20,173	18,500	15,000	18,000
Wages - Overtime	8,152	576	900	950
Fringe Benefit Allocation	30,000	30,000	30,000	30,000
Supplies	0	169	0	0
Refuse Collection Expense	674,376	587,425	635,362	652,368
Grosse Pointes-Clinton Disposal	219,095	254,167	208,500	209,600
Composting Charges	30,690	34,200	31,200	32,200
Curbside Recycling Expense	0	0	0	0
Professional/Contractual/Fees	4,007	1,190	3,000	3,200
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	39,015	30,728	30,728	30,728
TOTAL EXPENDITURES	1,094,425	1,022,500	1,013,177	1,038,546
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	(\$985)	(\$15,678)	\$59,810	\$396
TRANSFERS (OUT)	\$0	\$0	\$0	\$0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION				
	(\$985)	(\$15,678)	\$59,810	\$396
BEGINNING FUND BALANCE	\$75,370	\$74,385	\$74,385	\$134,195
ENDING FUND BALANCE	\$74,385	\$58,707	\$134,195	\$134,591

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
LIBRARY FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Property Tax Revenue	393,101	407,986	402,851	410,908
Tax Adjustments	1,404	3,287	3,000	3,100
Personal Property Taxes	25,091	25,707	69,722	69,722
Penal Fines Allocation	8,658	8,828	0	0
State Grant - Public Library	12,347	6,121	7,560	7,560
DVD Rental Revenue	9	1	1	1
Non-Resident User Fees	233	27	363	375
Library Fines & Late Fees	4,443	2,185	4,800	4,800
Donations	1,690	1,305	4,005	1,700
Miscellaneous	7,147	2,478	2,490	2,490
Miscellaneous Insurance	251,642	0	0	0
TOTAL REVENUES	705,765	457,925	494,792	500,656
EXPENDITURES				
Wages - Sick Buyback	2,020	1,941	2,060	2,101
Wages -Vacation Buyback	3,366	3,366	1,998	2,038
Wages -Full-Time	150,933	153,388	72,120	72,120
Wages - Part-Time	56,896	102,583	58,930	59,030
Wages _ Overtime	37	0	10	10
Wages - Longevity	3,126	3,044	3,126	3,188
Fringe Benefit Allocation	100,380	100,380	98,500	98,500
Supplies	5,056	6,672	5,019	5,319
Media	5,029	5,925	3,529	3,529
Professional - Contractual	38,073	49,275	57,500	49,600
Books	18,861	22,319	12,631	13,044
Digital Materials	3,013	4,062	2,200	2,400
Programs	2,273	2,769	1,500	1,600
Communications - Telephone	1,500	1,500	1,500	1,500
Travel - Lodging & Meals	157	139	0	0
Insurance & Bond Allocations	4,000	4,000	4,000	4,000
Public Utilities & Misc	17,067	13,650	17,500	17,750
Repairs & Maintenance	129,182	175	260	260
Subscriptions, Dues & Fees	100	100	0	0
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	22	0	0	0
TOTAL EXPENDITURES	546,091	480,288	347,383	340,989
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0
	159,674	-22,363	147,409	159,667
TRANSFERS (OUT)	0	0	0	0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	159,674	-22,363	147,409	159,667
BEGINNING FUND BALANCE	146,841	306,515	306,515	453,924
ENDING FUND BALANCE	\$306,515	\$284,152	\$453,924	\$613,591

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MILK RIVER DRAINAGE DISTRICT**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Wayne County Tax Adjustments	6,990	10,375	136,338	6,000
SAW Grant Revenues	0	0	0	0
Milk River Assessment Charges	1,740,350	1,674,305	1,671,995	2,638,856
Misc/Revenues/New Debt Issue	0	0	0	0
TOTAL REVENUES	1,747,340	1,684,680	1,808,333	2,644,856
EXPENDITURES				
Public Works	71,839	66,284	0	0
Equipment	0	0	0	0
Contractual/Professional	28,914	74,000	0	0
Milk River - Debt - Principal	661,955	754,710	798,882	818,121
Milk River - Debt - Interest	369,212	179,763	349,241	355,830
Milk River - Debt - Interest/Completion	23,279	42,250	48,753	51,851
Repairs & Maintenance	990,978	1,450,797	1,461,548	1,413,054
TOTAL EXPENDITURES	2,146,177	2,567,804	2,658,424	2,638,856
APPROPRIATION TO: Water Fund	0	0	1,000,000	0
APPROPRIATION FROM:	0	0	0	0
	0	0	1,000,000	0
CONTRIBUTION TO FUND BALANCE	-398,837	-883,124	-1,850,091	6,000
BEGINNING FUND BALANCE	\$2,435,003	\$2,036,166	\$2,036,166	\$186,075
ENDING FUND BALANCE	\$2,036,166	\$1,153,042	\$186,075	\$192,075

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DRUG LAW ENFORCEMENT FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Drug Fund Forfeitures	756	0	0	0
Transfer - in - General Fund	0	0	0	0
TOTAL REVENUES	756	0	0	0
EXPENDITURES				
Public safety	0	0	0	0
Capital Outlay	0	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	756	0	0	0
BEGINNING FUND BALANCE	\$103	\$859	\$859	\$859
ENDING FUND BALANCE	\$859	\$859	\$859	\$859

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
DEBT SERVICE FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Property Tax Revenue - Library	308,817	187,714	237,135	170,672
Tax Adjustments	21,954	2,497	23,852	21,000
Transfer - CAP Improvement	89,700	89,700	89,700	89,000
TOTAL REVENUES	420,471	279,911	350,687	280,672
EXPENDITURES				
Library Bond - Principal	250,000	275,000	275,000	300,000
Library Bond - Interest	45,313	33,956	33,956	21,300
Library Bond - Fees	1,500	750	750	750
Capital Improvement Bond - Interest	45,000	46,000	46,000	48,000
Capital Improvement Bond - Principal	44,700	42,880	42,880	41,000
TOTAL EXPENDITURES	386,513	398,586	398,586	411,050
APPROPRIATION TO:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0
CONTRIBUTION TO FUND BALANCE	<u>33,958</u>	<u>(118,675)</u>	<u>(47,899)</u>	<u>(130,378)</u>
BEGINNING FUND BALANCE	<u>\$398,500</u>	<u>\$432,458</u>	<u>\$432,458</u>	<u>\$384,559</u>
ENDING FUND BALANCE	<u>\$432,458</u>	<u>\$313,783</u>	<u>\$384,559</u>	<u>\$254,181</u>

CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
WATER & SEWER FUND

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Tax Adjustments	732	114,387	6,500	6,600
SAW Grant Revenue	93,595	0	0	0
DC -Water Grant	293,466	0	87,830	0
Water/Sewer Revenue	2,740,018	2,979,688	2,780,020	2,900,000
Sales - Metered Water	0	11,302	0	0
Debt Service Fee	198,363	199,484	199,484	200,500
Meter Service Charge	2,050,339	2,053,826	2,053,826	2,053,826
IWC Charge	34,454	35,804	35,804	36,804
Penalties - Late Fees	165,956	203,876	170,000	171,000
Miscellaneous Revenue	-3,511	1,532	9,177	10,300
TOTAL REVENUES	5,573,412	5,599,899	5,342,641	5,379,030
EXPENDITURES				
Water System - Purchases	875,429	821,138	878,500	896,070
Sanitary Sewer - Disposal	1,502,323	1,616,421	1,555,332	1,586,438
IWC - Charge	22,323	91,829	22,433	22,881
Water system Maint.	698,806	819,909	987,568	815,934
Sanitary Sewer Maint.	354,990	233,404	350,414	360,414
Customer Service	1,033,403	1,006,560	985,901	995,901
Adminstrative	245,319	50,617	245,319	245,319
Depreciation	175,318	177,049	175,138	175,138
Debt Service	56,156	62,063	56,156	56,156
Telephone/Communications	34,180	37,562	35,600	36,200
TOTAL EXPENDITURES	4,998,247	4,916,552	5,292,361	5,190,451
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	575,165	683,347	50,280	188,579
Less: Non- Operating Expense	0	0	0	0
TRANSFERS (Out)	0	0	0	0
FUND BALANCE CONTRIBUTION	\$ 575,165	\$ 683,347	\$ 50,280	\$ 188,579
BEGINNING NET POSITION	\$ (5,273,476)	\$ (4,698,311)	\$ (4,698,311)	\$ (4,648,031)
ENDING NET POSITION	\$ (4,698,311)	\$ (4,014,964)	\$ (4,648,031)	\$ (4,459,452)

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
VEHICLE & EQUIPMENT FUND**

REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Rentals to General Fund	23,664	18,044	23,664	23,664
Rentals to Major Street Fund	39,000	39,000	39,000	39,000
Rentals to Local Street Fund	72,087	59,337	72,087	72,087
Rentals to Refuse Fund	39,015	30,728	39,015	39,015
Rental to Library Fund	22	0	22	22
Rentals to Water & Sewer Fund	166,675	166,675	166,675	166,675
TOTAL REVENUES	\$340,463	\$313,784	\$340,463	\$340,463
EXPENDITURES				
Wages - Full Time	40,874	48,221	22,976	25,036
Wages Part Time	1,668	0	500	600
Wages - Overtime	16,841	17,881	13,072	13,683
Fringe Benefit Allocation	38,500	36,747	36,747	36,747
Supplies	18,827	15,145	17,500	18,250
Professional - Contractual	17,395	15,500	10,000	12,000
Public Utilities	7,454	7,600	16,000	7,454
Repairs & Maintenance	23,878	18,793	20,100	21,150
Rentals - Other	5,769	6,087	9,341	5,769
Depreciation-Vehicles	30,920	42,044	30,920	30,920
Materials-Operating Supplies	24,644	15,000	18,500	19,000
Materials-R & M Supplies	45,527	26,740	30,000	32,000
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	40,833	35,000	35,000
TOTAL EXPENDITURES	332,797	316,091	286,156	283,109
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,666	-2,307	54,307	57,354
TRANSFERS (OUT)	0	0	0	0
APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION	0	0	0	0
NET POSITION - BEGINNING OF YEAR	\$56,314	\$63,980	\$63,980	\$118,287
NET POSITION - END OF YEAR	\$63,980	\$61,673	\$118,287	\$175,641

**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
REVOLVING LOAN FUND**

	2,021 ACTUAL	2,022 BUDGET	2,022 ESTIMATE	2,023 BUDGET
REVENUES				
Past year Loans	12,055	0	0	0
TOTAL REVENUES	12,055	0	0	0
EXPENDITURES	0	0		0
	32,055	0	0	0
TOTAL EXPENDITURES	32,055	0	0	0
APPROPRIATION TO:				
APPROPRIATION FROM:	0	0	0	0
	0	0	0	0
CONTRIBUTION TO FUND BALANCE	-20,000	0	0	0
BEGINNING FUND BALANCE	\$48,348	\$28,348	\$23,785	\$23,785
FUND BALANCE ADJUSTMENTS	\$0	-\$4,563	\$0	\$0
ENDING FUND BALANCE	\$28,348	\$23,785	\$23,785	\$23,785

CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
POLICE FORFEITURE, K9 & SPECIAL PROJECTS

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
OMNIBUS Revenue	0	0	0	0
OWI Revenue	0	0	0	0
HW-K9 Revenue	11,464	0	3,759	0
TOTAL REVENUES	11,464	0	3,759	0
EXPENDITURES				
HWK9 - Supplies	0	0	0	0
OMNIBUS - Professional Contractual	1,508	0	286	0
HWK9 - Professional Contractual	5,909	0	3,705	0
OMNIBUS - Equipment	1,570	0	0	0
HWK9 - Equipment	0	0	0	0
TOTAL EXPENDITURES	8,987	0	3,991	0
APPROPRIATION TO:	0	0	0	0
APPROPRIATION FROM:	0	0	0	0
	0	0	0	0
CONTRIBUTION TO FUND BALANCE	2,477	0	-232	0
BEGINNING FUND BALANCE	\$80,742	\$83,219	\$83,219	\$82,987
ENDING FUND BALANCE	\$83,219	\$83,219	\$82,987	\$82,987

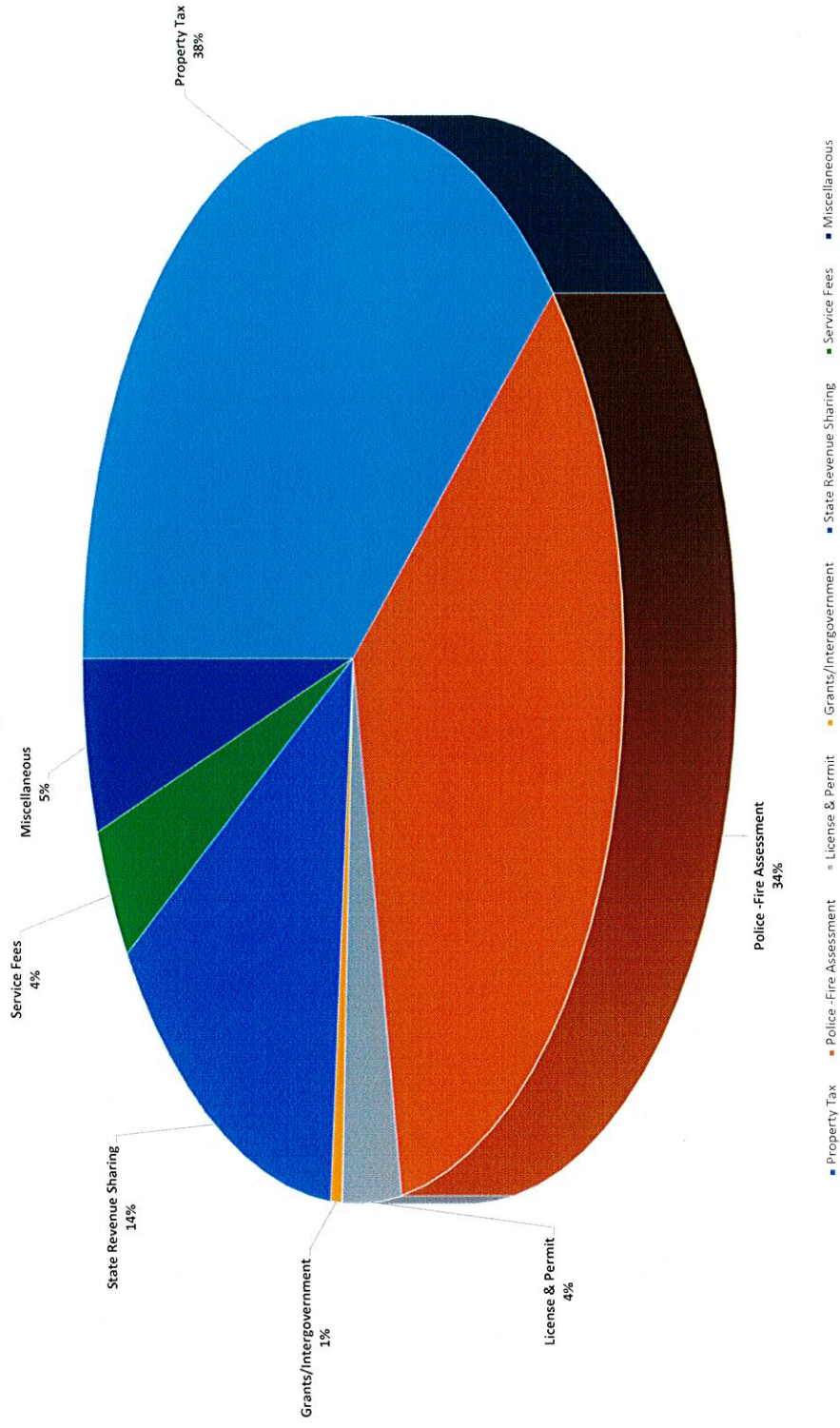
**CITY OF HARPER WOODS
2023 BUDGET
REVENUES, EXPENDITURES & FUND BALANCE
MUNICIPAL IMPROVEMENT FUND**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
REVENUES				
Miscellaneous	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENDITURES				
Project Costs	0	0	0	0
Capital Outlay	47,227	0	11,383	0
TOTAL EXPENDITURES	47,227	0	11,383	0
APPROPRIATION TO:	0	0	0	0
APPROPRIATION FROM:	0	0	0	0
	0	0	0	0
CONTRIBUTION TO FUND BALANCE	-47,227	0	-11,383	0
BEGINNING FUND BALANCE	\$58,610	\$11,383	\$11,383	
ENDING FUND BALANCE	\$11,383	\$11,383	\$0	\$0

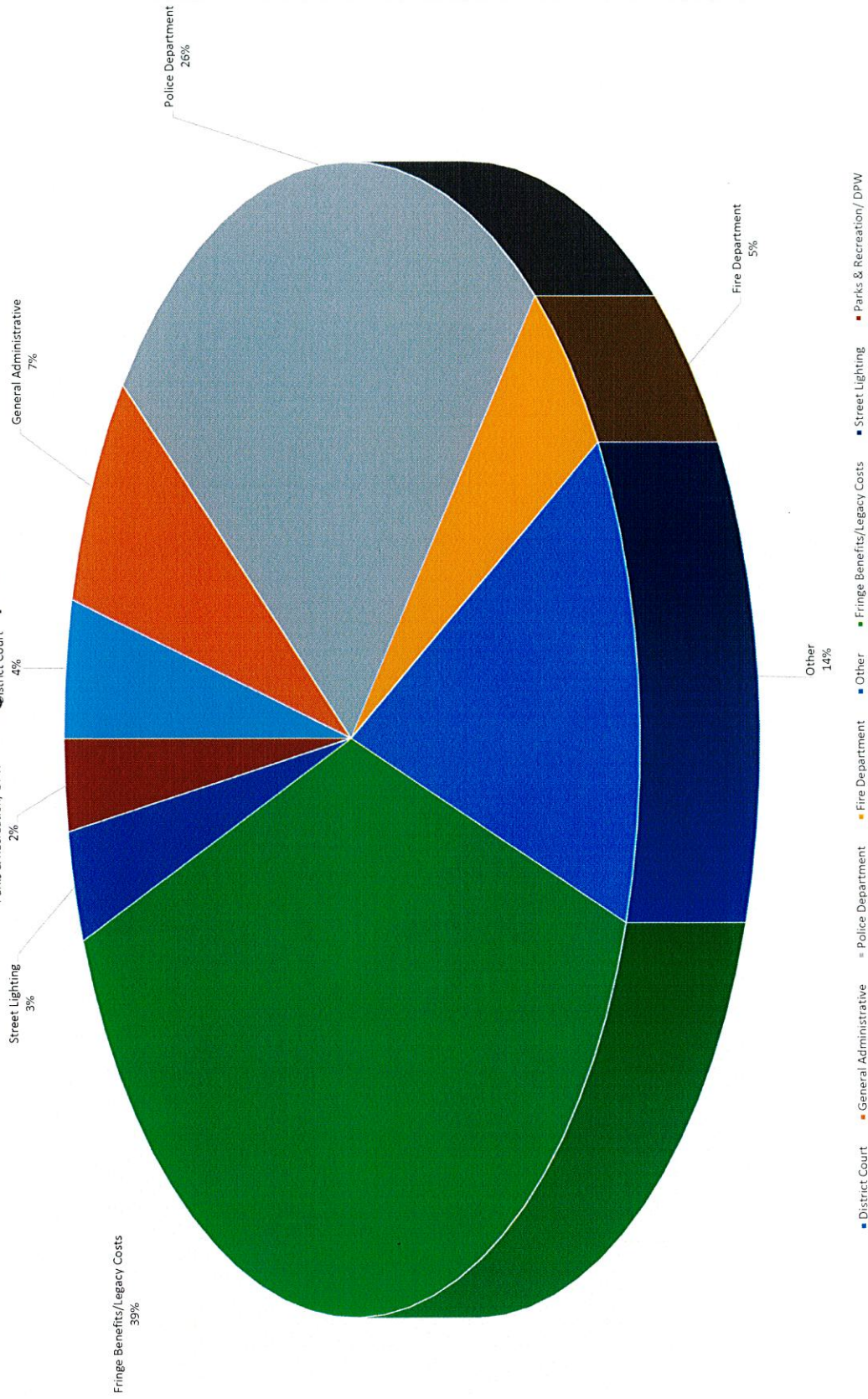
APPENDIX

FINANCIAL CHARTS

2023 Budgeted Revenues



2023 General Fund Budgeted Expenditures



2023

Budgeted Funds Percentage - Total of all Funds

