

2024 BUDGET  
CITY OF HARPER WOODS  
MICHIGAN



ADOPTED NOVEMBER 6, 2023

CITY OF HARPER WOODS  
2024 BUDGET

VALERIE KINDLE

MAYOR

VIVIAN SAWICKI

MAYOR PRO TEM

CHERYL COSTANTINO

COUNCILMEMBER

REGINA WILLIAMS

COUNCILMEMBER

IVERY TOUSSANT, JR.

COUNCILMEMBER

TOM JENNY

COUNCILMEMBER

GERI LAPRATT

COUNCILMEMBER

JOHN SZYMANSKI

ACTING CITY MANAGER

MARIA NAWROCKI

ACTING FINANCE DIRECTOR

KIM KEOGH

ACTING TREASURER

LESLIE M. FRANK

CITY CLERK

NOVEMBER 6, 2023

# CITY OF HARPER WOODS

## 2024 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
Milk River Drainage District	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
Capital Projects Fund	19
FINANCIAL CHARTS	Appendix



City of Harper Woods  
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Harper Woods, Michigan 48225-2095

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

## **CITY OF HARPER WOODS 2024 BUDGET**

Acting City Manager:  
John Szymanski

City Clerk:  
Leslie M. Frank

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

Mayor:  
Valerie Kindle

Mayor Pro Tem:  
Vivian M. Sawicki

City Council:  
Cheryl Costantino  
Regina L. Williams  
Ivery Toussant, Jr.  
Tom Jenny  
Gerianna LaPratt

#### The Honorable:

Valerie Kindle, Mayor  
Vivian Sawicki, Mayor Pro-Tem  
Cheryl Costantino, Councilmember  
Regina Williams, Councilmember  
Ivery Toussant, Jr. Councilmember  
Tom Jenny, Councilmember  
Geri LaPratt, Councilmember

#### Mayor and Members of City Council:

Presented as follows is the Management's Discussion and Budget Analysis for the City's 2024 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 2024 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 showing signs of recovery starting in 2024. We are seeing an increase in residential property values with commercial property tax appeals being substantially less than in prior years. 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/OPEB 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 2024 include new windows at City Hall, self-standing generator to address energy needs during power outages, a new air conditioning system for City Hall and changes in Police and Fire service models. A new housing development will go up at the site originally occupied by the former Poupard elementary school.

Our overall taxable value for residential property has increased for this year and a new development, at the Eastland Mall site, is in its final buildout stages for 2024. This \$94.2 million dollar investment will stabilize commercial values in that location and provide a reliable revenue stream in the future. The city will regulate the new emerging cannabis industry in the city for 2024. 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, for 2024, will be reducing the mills for the PA. 33 assessment to supplement Police and Fire operations.

Our 2024 budget projects a modest increase in fund balance due to the uncertainties associated with inflation and other factors. The 2024 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 2024 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 has also applied for grant funding of a "pocket-park" and "recreation center" from the State of Michigan.

Our projection is for a fund balance of approximately \$4,557,923 dollars for 2024. This amount represents approximately 33% of revenues. This emergency fund balance amount should provide approximately four months of general fund expenditures.

## **MAJOR AND LOCAL STREET FUNDS**

There are new projects planned for 2024. The city will be planning a sidewalk

improvement program that may span several years. 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.

### **LIBRARY FUNDS**

The operating fund for the Library presents no cuts in service. Efforts have been made to fully restore the basement area damaged by past year's flooding by 2024. There is a high likelihood staffing levels will need to be increased once all restoration efforts are completed.

### **DEBT SERVICE FUNDS**

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

### **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 millage rate of 12.00 mills will now finance principal and interest payments due, plus the operation and maintenance cost of operating this system. The City is proposing a reduction of an eighth (.125) of a mill for 2024. A total of 7.875 mills will be added to winter tax bills and another 4.00 mills will be added to summer tax bills for a total millage of 11.875 mills for 2024.

### **VEHICLE AND EQUIPMENT FUND**

We have not budgeted, nor do we expect, any major equipment purchases from this fund in 2024. 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 2024 Budget for the Water and Sewer Fund will reflect aggressive cash collections of unpaid outstanding water balances for residential and commercial users. Now that COVID



is over – yearly scheduled water shutoffs will occur between (4 to 5) times a year for unpaid balances. The city will evaluate the rates needed to charge residents and commercial users for year 2024. 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 millage rate will remain the same for 2024. Fee increase will be reviewed for year 2024.

### **CAPITAL PROJECTS FUND**

This fund is a new addition for Harper Woods and serves as a one year forecast mostly of one-time non-reoccurring expenditures. Sidewalks, DPW equipment, Air Conditioning for City Hall and Building improvements for Police and Fire Fighters are all projects slated for year 2024.

### **MISCELLANEOUS FUNDS**

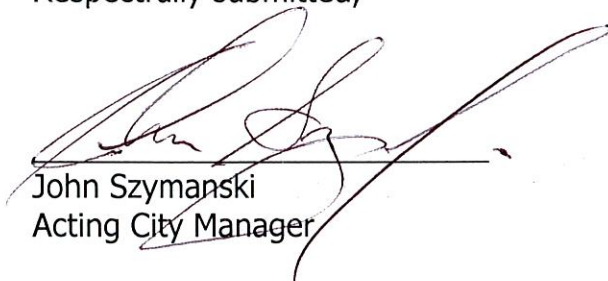
The other funds presented herein are essentially unchanged from prior years. The City has established funds for Drug forfeiture, Canine (K9), OMNI, Revolving Loan. Municipal Improvement and OWI funds for 2024 as well.

### **SUMMARY**

You are requested to approve the 2024 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 2024 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 27, 2023 and held said public hearings on November 3, 2023, 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 2024 as follows:

FUND	2024 LEVY
GENERAL	19.2617
GENERAL (P.A.359)	.1925
REFUSE	2.4573
MILK RIVER DRAINS	11.8750
LIBRARY	1.8458
DEBT	.3750
TOTALS	36.0073

*(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, 2024, through December 31, 2024; 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 6, 2023, 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, 2023, 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 2024 Budget as submitted and appropriate the following sums for the purposes set forth herein:

GENERAL	\$13,748,537
MAJOR STREET	\$1,247,668
LOCAL STREET	\$892,709
WATER & SEWER UTILITY	\$6,374,706
VEHICLE AND EQUIPMENT	\$340,463
MILK RIVER DRAIN	\$2,669,021
REFUSE COLLECTION	\$1,144,110
LIBRARY	\$558,079
DEBT RETIREMENT	\$163,940
CAPITAL PROJECTS	\$1,145,000
REVOLVING LOAN FUND	\$47,500
TOTAL	\$28,331,733

**CITY OF HARPER WOODS  
2024 BUDGET**

**TAX LEVY STATEMENT**

<b><u>REAL PROPERTY:</u></b>	<b><u>2022 Taxable Value</u></b>	<b><u>2023 Taxable Value</u></b>	<b><u>INCREASE (DECREASE)</u></b>
COMMERCIAL	\$ 41,729,741	\$ 41,689,496	\$ (40,245)
RESIDENTIAL	\$ 187,525,281	\$ 206,207,072	\$ 18,681,791
INDUSTRIAL	\$ 101,500	\$ 100,000	\$ (1,500)
TOTAL REAL	\$ 229,356,522	\$ 247,996,568	\$ 18,640,046
			\$ -
<b><u>PERSONAL PROPERTY:</u></b>			
COMMERCIAL	\$ 5,951,400	\$ 5,378,100	\$ (573,300)
UTILITY	\$ 10,990,000	\$ 10,860,400	\$ (129,600)
TOTAL PERSONAL	\$ 16,941,400	\$ 16,238,500	\$ (702,900)
			\$ -
TOTAL TAXABLE VALUE	\$ 229,356,522	\$ 264,235,068	\$ 17,937,146

**Comparison OF 2023 (State equalized valuation to Taxable Valuation)**  
**(Applies to real property only)**

<b>REAL PROPERTY:</b>			
	<b><u>2023 Taxable Value</u></b>	<b><u>2023 State Equalized Value</u></b>	
<b>Final Values</b>	\$ 264,235,068	\$ 396,901,170	\$ (132,666,102)

**CITY OF HARPER WOODS  
2024 BUDGET**

**TAX RATE AND REVENUE COMPARISON**

<b><u>FUND:</u></b>	<b><u>2023 LEVY</u></b>	<b><u>2024 LEVY</u></b>	<b><u>2023 REVENUES</u></b>	<b><u>2024 REVENUES</u></b>	<b><u>INCREASE (DECREASE)</u></b>
<b>GENERAL:</b>	19.2617	19.2617	\$ 4,433,703	\$ 4,579,719	\$ 146,016
<b>PA 33</b>	19.7500	19.5000	\$ 4,409,663	\$ 4,668,782	\$ 259,119
<b>PA359</b>	0.2060	0.1925	\$ 50,000	\$ 50,000	\$ -
<b>REFUSE:</b>	2.4573	2.4573	\$ 594,763	\$ 627,073	\$ 32,310
<b>LIBRARY:</b>	1.8458	1.8458	\$ 410,908	\$ 436,989	\$ 26,081
<b>MILK RIVER DRAIN:</b>	8.0000	12.0000	\$ 2,638,856	\$ 2,663,021	\$ 24,165
<b>DEBT:</b>	0.7500	0.7500	\$ 170,672	\$ 68,500	\$ (102,172)
<b>TOTALS</b>	<b>52.2708</b>	<b>56.0073</b>	<b>\$12,708,565</b>	<b>\$13,094,084</b>	<b>\$385,519</b>

**CITY OF HARPER WOODS  
2024 BUDGET**

**MILLAGE REDUCTION FACTORS SINCE 2014  
( 10 Year History )**

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
2023 MRF	1.0000

**EFFECTIVE MILLAGE REDUCTIONS**

<b>AUTHORIZED BY CHARTER OR <u>STATUTE</u></b>	<b>2022 REDUCED MILLAGE <u>RATE</u></b>	<b><u>2023 MRF</u></b>	<b>2023 REDUCED MILLAGE <u>RATE - To be applied to 2024 tax bill</u></b>
20 MILLS	19.2617	1.0000	19.2617
2 MILLS	1.8458	1.0000	1.8458
3 MILLS	2.4573	1.0000	2.4573

**CITY OF HARPER WOODS  
2024 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:	\$325,000
PRINCIPAL DUE 2024:	\$325,000
INTEREST DUE 2024:	\$7,312.50

**ISSUE: 2018 CAPITAL IMPROVEMENT BONDS**

AMOUNT OF ISSUE:	\$1,183,000
TERM:	20 YEARS
RATE:	4.0%
TOTAL PRINCIPAL OUTSTANDING:	\$1,001,000
PRINCIPAL DUE 2024:	\$50,000
INTEREST DUE 2024:	\$39,040

**ISSUE: 2015 SRF BOND – MICHIGAN FINANCE AUTHORITY**

AMOUNT OF ISSUE:	\$3,410,000.00
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$1,920,000
PRINCIPAL DUE 2024:	\$ 170,000
INTEREST DUE 2024:	\$45,875

**ISSUE: 2016 MILK RIVER BOND**

AMOUNT OF ISSUE:	\$16,569,477
TERM:	20 YEARS
RATE:	2.5%
TOTAL PRINCIPAL OUTSTANDING:	\$13,885,011
PRINCIPAL DUE 2024:	\$ 714,636
INTEREST DUE 2024:	\$338,192

**ISSUE: 2020 MILK RIVER COMPLETION BOND**

AMOUNT OF ISSUE:	\$3,664,105
TERM:	23 YEARS
RATE:	1.88%
TOTAL PRINCIPAL OUTSTANDING:	\$2,638,126
PRINCIPAL DUE 2024:	\$125,014
INTEREST DUE 2024:	\$48,293



CITY OF HARPER WOODS  
2024 BUDGET  
REVENUE, EXPENDITURES & FUND BALANCE  
GENERAL FUND

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUE</b>				
Property Tax	\$9,438,255	\$9,461,143	\$9,645,449	\$10,003,308
Intergovernmental/Federal/State	\$2,692,857	\$2,211,597	\$2,171,884	\$2,244,351
Charges for Services	\$117,972	\$105,476	\$23,100	\$23,909
Fines and forfeitures	\$173,108	\$168,300	\$174,000	\$180,000
Licenses and permits	\$822,999	\$718,459	\$211,103	\$218,492
Service Fees	\$449,394	\$507,702	\$442,800	\$458,298
Other Revenue	\$577,990	\$394,241	\$599,121	\$620,000
<b>TOTAL REVENUES</b>	<b>\$14,272,575</b>	<b>\$13,566,918</b>	<b>\$13,267,457</b>	<b>\$13,748,358</b>
<b>EXPENDITURES</b>				
Council	44,336	33,200	45,564	46,931
City Manager	242,857	103,720	-20,825	-20,385
Auditing	57,715	79,500	57,715	61,343
Assessor Activities	72,440	78,481	78,481	81,343
City Attorney	212,508	206,521	192,265	199,956
Other Legal	83,071	85,000	85,000	87,000
City Clerk	113,692	96,033	107,542	111,153
Finance	131,115	127,092	127,092	146,386
Retiree Insurance	523,638	523,400	529,400	386,625
Board of Review	1,820	1,495	1,495	1,550
Treasurer	59,540	28,057	49,770	59,704
Elections	43,370	14,120	26,669	29,515
City Hall	219,124	128,752	223,411	188,890
Beautification Commission	0	295	305	350
District Court	496,696	495,078	512,698	521,478
Police & Fire	3,926,932	3,933,029	3,863,341	3,988,912
Protective Inspections	756,345	467,182	467,182	485,705
Animal Control	7,195	5,800	7,223	7,500
DPW & Parks Rec	467,565	314,350	502,434	412,857
Street Lighting	392,913	396,753	396,753	412,873
PAATS	33,837	29,145	34,840	35,956
Community & Economic Dev	41,929	62,021	43,729	44,729
Public Relations	49,772	42,537	49,220	49,772
Planning Commission	72,542	72,000	72,000	75,000
Fringe Benefits	4,705,886	4,931,653	4,754,613	4,906,055
Insurance & Bonds	184,095	318,642	218,507	184,095
Telephone /Communications	38,119	44,150	38,119	38,119
<b>GRAND TOTAL EXPENDITURES</b>	<b>12,979,052</b>	<b>12,618,006</b>	<b>12,464,543</b>	<b>12,543,412</b>
<b>EXCESS OF REVENUES OVER</b>				
<b>(UNDER) EXPENDITURES</b>	<b>1,293,523</b>	<b>948,912</b>	<b>802,914</b>	<b>1,204,946</b>
<b>TRANSFER IN</b>				
<b>TRANSFERS (OUT)</b>	<b>101,147</b>	<b>203,659</b>	<b>203,659</b>	<b>603,659</b>
<b>NET TRANSFERS IN (OUT)</b>	<b>-101,147</b>	<b>-203,659</b>	<b>-203,659</b>	<b>-603,659</b>
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>1,192,376</b>	<b>745,253</b>	<b>599,255</b>	<b>601,287</b>
		0	0	0
<b>FUND BALANCE CONTRIBUTION</b>	<b>1,192,376</b>	<b>745,253</b>	<b>599,255</b>	<b>601,287</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$2,165,005</b>	<b>\$3,357,381</b>	<b>3,357,381</b>	<b>3,956,636</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,357,381</b>	<b>\$4,102,634</b>	<b>\$3,956,636</b>	<b>\$4,557,923</b>

**CITY OF HARPER WOODS**  
**2024 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**MAJOR STREET FUND**

	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
<b>TOTAL REVENUES</b>	<b>1,179,393</b>	<b>1,199,109</b>	<b>1,201,153</b>	<b>1,247,668</b>
<b>EXPENDITURES</b>				
Road Construction	311,958	688,500	688,500	200,000
Routine Maintenance	220,135	180,163	218,210	223,610
Traffic Service	91,515	92,913	117,381	97,463
Winter Maintenance	77,029	88,801	79,423	81,023
Administration	48,000	48,000	48,000	48,000
	<b>748,637</b>	<b>1,098,377</b>	<b>1,151,514</b>	<b>650,096</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>430,756</b>	<b>100,732</b>	<b>49,639</b>	<b>597,572</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Contributions to Local Street	400,000	400,000	400,000	500,000
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
<b>FINANCING SOURCES (USES)</b>	<b>30,756</b>	<b>-299,268</b>	<b>-350,361</b>	<b>97,572</b>
<b>ADJUSTED FUND BALANCE CONTRIBUTION</b>	<b>30,756</b>	<b>-299,268</b>	<b>-350,361</b>	<b>97,572</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,384,543</b>	<b>\$1,415,299</b>	<b>\$1,415,299</b>	<b>\$1,064,938</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,415,299</b>	<b>\$1,116,031</b>	<b>\$1,064,938</b>	<b>\$1,162,510</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
LOCAL STREET FUND**

	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b>TOTAL REVENUES</b>	<b>888,016</b>	<b>870,847</b>	<b>890,005</b>	<b>892,709</b>
<b>EXPENDITURES</b>				
Road Construction	79,500	300,000	25,000	100,000
Routine Maintenance	618,819	379,939	654,903	703,934
Traffic Service	23,571	18,516	25,267	25,452
Winter Maintenance	47,626	32,396	32,396	32,396
Administration	28,500	28,500	28,500	28,500
<b>TOTAL EXPENDITURES</b>	<b>798,016</b>	<b>759,351</b>	<b>766,066</b>	<b>890,282</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>90,000</b>	<b>111,496</b>	<b>123,939</b>	<b>2,427</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>CONTRIBUTIONS TO/FROM:</b>				
Capital Projects Fund	0	0	0	100,000
General Fund	0	0	0	0
Major Street Fund	0	0	0	0
Storm Drain	0	0	0	0
Municipal Improvement	0	0	0	0
Debt Service Fund	0	0	0	0
<b>TOTAL CONTRIBUTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>FUND BALANCE</b>	<b>\$90,000</b>	<b>\$111,496</b>	<b>\$123,939</b>	<b>\$102,427</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,122,765</b>	<b>\$1,212,765</b>	<b>\$1,212,765</b>	<b>\$1,336,704</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,212,765</b>	<b>\$1,324,261</b>	<b>\$1,336,704</b>	<b>\$1,439,131</b>

**CITY OF HARPER WOODS**  
**2024 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**REFUSE FUND**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUES</b>				
Property Tax Revenue	580,244	594,763	602,955	627,073
Tax Adjustments	19,044	22,500	22,500	23,000
Residential Refuse Fees	16,410	0	0	0
Commercial Refuse Fees	281,062	285,779	285,779	291,494
Special Pickup Charges	15,476	16,100	16,100	9,086
Recycling Fees	4,281	35,000	36,000	37,000
Interfund User Fee	75,000	75,000	75,000	75,000
Interest/Miscellaneous	17,802	9,800	6,457	6,457
Contribution from General Fund	0	0	75,000	75,000
<b>TOTAL REVENUES</b>	<b>1,009,319</b>	<b>1,038,942</b>	<b>1,119,791</b>	<b>1,144,110</b>
<b>EXPENDITURES</b>				
Wages - Full Time	46,893	42,500	79,861	85,000
Wages - Part Time	12,974	18,000	1,000	1,000
Wages - Overtime	2,424	950	950	950
Fringe Benefit Allocation	30,000	30,000	30,000	30,000
Supplies	0	0	0	0
Refuse Collection Expense	683,796	652,368	685,000	695,000
Grosse Pointes-Clinton Disposal	192,086	209,600	209,600	209,600
Composting Charges	30,900	32,200	32,200	32,200
Curbside Recycling Expense	0	0	0	0
Professional/Contractual/Fees	1,380	3,200	3,200	3,200
Insurance & Bonds Allocation	7,000	7,000	7,000	7,000
V & E Fund Rentals	39,015	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
<b>TOTAL EXPENDITURES</b>	<b>1,058,468</b>	<b>1,038,546</b>	<b>1,091,539</b>	<b>1,106,678</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<b>(\$49,149)</b>	<b>\$396</b>	<b>\$28,252</b>	<b>\$37,432</b>
<b>TRANSFERS (OUT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION</b>	<b>(\$49,149)</b>	<b>\$396</b>	<b>\$28,252</b>	<b>\$37,432</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$74,384</b>	<b>\$25,235</b>	<b>\$25,235</b>	<b>\$53,487</b>
<b>ENDING FUND BALANCE</b>	<b>\$25,235</b>	<b>\$25,631</b>	<b>\$53,487</b>	<b>\$90,919</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
LIBRARY FUND**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUES</b>				
Property Tax Revenue	357,375	410,908	420,182	436,989
Tax Adjustments	1,871	3,100	8,512	2,500
Personal Property Taxes	77,037	69,722	77,290	78,300
Penal Fines Allocation	9,561	0	5,000	5,000
State Grant - Public Library	15,226	7,560	15,266	15,550
DVD Rental Revenue	1	1	16	16
Non-Resident User Fees	743	375	745	257
Library Fines & Late Fees	4,017	4,800	2,998	3,059
Donations	4,011	1,700	3,646	3,700
Miscellaneous	4,717	2,490	4,800	4,850
Local Com. Stabilization Share	7,858	0	7,858	7,858
<b>TOTAL REVENUES</b>	<b>482,417</b>	<b>500,656</b>	<b>546,313</b>	<b>558,079</b>
<b>EXPENDITURES</b>				
Wages - Sick Buyback	2,060	2,101	2,101	2,227
Wages -Vacation Buyback	1,998	2,038	3,366	4,000
Wages -Full-Time	156,774	145,118	160,255	163,449
Wages - Part-Time	46,863	59,030	47,800	48,756
Wages _ Overtime	10	10	21	21
Wages - Longevity	3,232	3,188	0	0
Fringe Benefit Allocation	100,380	98,500	98,500	98,500
Supplies	6,731	5,319	5,654	5,243
Media	4,571	4,471	2,496	2,521
Professional - Contractual	72,218	49,600	250,681	140,000
Books	13,074	14,050	7,802	7,802
Digital Materials	5,094	5,500	0	0
Programs	2,859	2,608	1,138	1,138
Communications - Telephone	1,635	1,750	1,750	1,750
Travel - Lodging & Meals	562	600	600	600
Insurance & Bond Allocations	4,000	4,000	4,000	4,000
Public Utilities & Misc	21,950	17,750	17,750	8,031
Repairs & Maintenance	18,129	260	350	450
Subscriptions, Dues & Fees	100	100	0	0
Audit Charges Allocated	2,000	2,000	2,000	1,000
Finance Cost Allocated	3,000	3,000	3,000	1,500
V & E Rentals	0	0	54	54
<b>TOTAL EXPENDITURES</b>	<b>467,240</b>	<b>420,993</b>	<b>609,318</b>	<b>491,042</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	15,177	79,663	-63,005	67,037
<b>TRANSFERS (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION TO (FROM) FUND BALANCE CONTRIBUTION</b>	<b>15,177</b>	<b>79,663</b>	<b>-63,005</b>	<b>67,037</b>
<b>BEGINNING FUND BALANCE</b>	<b>306,514</b>	<b>321,691</b>	<b>321,691</b>	<b>258,686</b>
<b>ENDING FUND BALANCE</b>	<b>\$321,691</b>	<b>\$401,354</b>	<b>\$258,686</b>	<b>\$325,723</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
MILK RIVER DRAINAGE DISTRICT**

	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b>REVENUES</b>				
Wayne County Tax Adjustments	6,459	6,000	6,000	6,000
SAW Grant Revenues	0	0	0	0
Milk River Assessment Charges	1,671,995	2,638,856	2,671,936	2,663,021
Misc/Revenues/New Debt Issue	37,540	0	0	0
<b>TOTAL REVENUES</b>	<b>1,715,994</b>	<b>2,644,856</b>	<b>2,677,936</b>	<b>2,669,021</b>
<b>EXPENDITURES</b>				
Public Works	0	0	0	0
Equipment	0	0	0	0
Contractual/Professional	1,000,000	0	0	0
Milk River - Debt - Principal	798,882	818,121	818,121	839,651
Milk River - Debt - Interest	391,487	355,830	355,829	338,192
Milk River - Debt - Interest/Completion	58,354	51,851	50,607	48,293
Repairs & Maintenance	1,460,041	1,413,054	1,413,054	1,424,523
<b>TOTAL EXPENDITURES</b>	<b>3,708,764</b>	<b>2,638,856</b>	<b>2,637,611</b>	<b>2,650,659</b>
<b>APPROPRIATION TO: Water Fund</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>APPROPRIATION FROM:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>-1,992,770</b>	<b>6,000</b>	<b>40,325</b>	<b>18,362</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$2,036,167</b>	<b>\$43,397</b>	<b>\$43,397</b>	<b>\$83,722</b>
<b>ENDING FUND BALANCE</b>	<b>\$43,397</b>	<b>\$49,397</b>	<b>\$83,722</b>	<b>\$102,084</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
DEBT SERVICE FUND**

	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b>REVENUES</b>				
Property Tax Revenue - Library	236,839	170,672	189,748	68,500
Tax Adjustments	6,362	21,000	6,390	6,400
Local Community Stabilization	18,213	0	0	0
Transfer - CAP Improvement	88,880	89,000	89,000	89,040
<b>TOTAL REVENUES</b>	<b>350,294</b>	<b>280,672</b>	<b>285,138</b>	<b>163,940</b>
<b>EXPENDITURES</b>				
Library Bond - Principal	275,000	300,000	300,000	325,000
Library Bond - Interest	33,956	21,300	21,300	7,313
Library Bond - Fees	750	750	750	750
Capital Improvement Bond - Interest	42,880	41,000	41,000	39,040
Capital Improvement Bond - Principal	46,000	48,000	48,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>398,586</b>	<b>411,050</b>	<b>411,050</b>	<b>422,103</b>
<b>APPROPRIATION TO:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>(48,292)</b>	<b>(130,378)</b>	<b>(125,912)</b>	<b>(258,163)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$432,459</b>	<b>\$384,167</b>	<b>\$384,167</b>	<b>\$258,255</b>
<b>ENDING FUND BALANCE</b>	<b>\$384,167</b>	<b>\$253,789</b>	<b>\$258,255</b>	<b>\$93</b>



**CITY OF HARPER WOODS**  
**2024 BUDGET**  
**REVENUES, EXPENDITURES & FUND BALANCE**  
**WATER & SEWER FUND**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUES</b>				
Tax Adjustments	14,557	6,600	22,000	25,000
Water/Sewer Revenue	2,623,715	2,900,000	2,650,000	3,052,140
Sales - Metered Water	36,725	0	0	15,000
Debt Service Fee	197,679	200,500	197,679	219,090
Meter Service Charge	2,043,283	2,053,826	2,053,826	2,803,476
IWC Charge	33,518	36,804	34,000	23,000
Penalties - Late Fees	200,449	171,000	225,000	226,000
Miscellaneous Revenue	192,849	10,300	10,300	11,000
<b>TOTAL REVENUES</b>	<b>5,342,775</b>	<b>5,379,030</b>	<b>5,192,805</b>	<b>6,374,706</b>
<b>EXPENDITURES</b>				
Water System - Purchases	944,159	896,070	944,159	1,007,952
Sanitary Sewer - Disposal	1,443,800	1,586,438	1,586,438	1,563,131
IWC - Charge	22,898	22,881	22,881	23,000
Water system Maint.	1,123,336	815,934	802,900	722,540
Sanitary Sewer Maint.	541,964	360,414	378,914	390,601
Customer Service	965,893	995,901	988,326	995,059
Administrative	355,280	245,319	285,731	285,731
Depreciation	155,911	175,138	155,911	155,911
Debt Service	53,125	56,156	56,156	45,875
Telephone/Communications	30,612	36,200	31,530	32,476
<b>TOTAL EXPENDITURES</b>	<b>5,636,978</b>	<b>5,190,451</b>	<b>5,252,946</b>	<b>5,222,276</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-294,203</b>	<b>188,579</b>	<b>-60,141</b>	<b>1,152,430</b>
<b>Less: Non- Operating Expense</b>				
<b>TRANSFERS (Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-700,000</b>
<b>FUND BALANCE CONTRIBUTION</b>	<b>\$ (294,203)</b>	<b>\$ 188,579</b>	<b>\$ (60,141)</b>	<b>\$ 452,430</b>
<b>BEGINNING NET POSITION</b>	<b>\$ (4,698,128)</b>	<b>\$ (4,992,331)</b>	<b>\$ (4,992,331)</b>	<b>\$ (5,052,472)</b>
<b>ENDING NET POSITION</b>	<b>\$ (4,992,331)</b>	<b>\$ (4,803,752)</b>	<b>\$ (5,052,472)</b>	<b>\$ (4,600,042)</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
VEHICLE & EQUIPMENT FUND**

REVENUES	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
Rentals to General Fund	25,971	23,664	23,664	23,664
Rentals to Major Street Fund	39,000	39,000	39,000	39,000
Rentals to Local Street Fund	76,035	72,087	72,087	72,087
Rentals to Refuse Fund	39,015	39,015	39,015	39,015
Rental to Library Fund	0	22	22	22
Rentals to Water & Sewer Fund	171,840	166,675	166,675	166,675
<b>TOTAL REVENUES</b>	<b>\$351,861</b>	<b>\$340,463</b>	<b>\$340,463</b>	<b>\$340,463</b>
<b>EXPENDITURES</b>				
Wages - Full Time	28,410	25,036	56,500	58,500
Wages Part Time	306	600	240	240
Wages - Overtime	11,041	13,683	1,728	1,728
Fringe Benefit Allocation	36,747	36,747	9,124	9,124
Supplies	13,018	18,250	15,000	15,000
Professional - Contractual	14,049	12,000	14,000	14,500
Public Utilities	19,440	7,454	9,500	9,500
Repairs & Maintenance	59,498	21,150	24,200	35,200
Rentals - Other	17,204	5,769	17,204	17,204
Depreciation-Vehicles	30,920	30,920	30,920	30,920
Materials-Operating Supplies	41,396	19,000	19,000	19,000
Materials-R & M Supplies	29,358	32,000	32,000	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	35,000	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>361,887</b>	<b>283,109</b>	<b>289,916</b>	<b>303,416</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-10,026</b>	<b>57,354</b>	<b>50,547</b>	<b>37,047</b>
	<b>-10,026</b>	<b>57,354</b>	<b>50,547</b>	<b>37,047</b>
<b>TRANSFERS (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION TO (FROM)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE CONTRIBUTION</b>	<b>-10,026</b>	<b>57,354</b>	<b>50,547</b>	<b>37,047</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>\$63,981</b>	<b>\$53,955</b>	<b>\$53,955</b>	<b>\$104,502</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$53,955</b>	<b>\$111,309</b>	<b>\$104,502</b>	<b>\$141,549</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
REVOLVING LOAN FUND**

	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b>REVENUES</b>				
Past year Loans	0	0	23,715	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>23,715</b>	<b>0</b>
<b>EXPENDITURES</b>	0	0		0
		0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATION TO:</b>				
<b>APPROPRIATION FROM:</b>	0	0	0	0
	0	0	0	0
<b>CONTRIBUTION TO FUND BALANCE</b>	0	0	23,715	0
<b>BEGINNING FUND BALANCE</b>	\$28,348	\$23,785	\$23,785	\$47,500
<b>FUND BALANCE ADJUSTMENTS</b>	-\$4,563		\$23,785	\$0
<b>ENDING FUND BALANCE</b>	<b>\$23,785</b>	<b>\$23,785</b>	<b>\$47,500</b>	<b>\$47,500</b>

**CITY OF HARPER WOODS  
2024 BUDGET  
REVENUES, EXPENDITURES & FUND BALANCE  
POLICE FORFEITURE, K9 & SPECIAL PROJECTS**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>REVENUES</b>				
OMNIBUS Revenue	1,705	0	0	0
OWI Revenue	0	0	0	0
HW-K9 Revenue	7,441	0	4,552	0
<b>TOTAL REVENUES</b>	<b>9,146</b>	<b>0</b>	<b>4,552</b>	<b>0</b>
<b>EXPENDITURES</b>				
HWK9 - Supplies	815	0	306	0
OMNIBUS - Professional Contractual	0	0	59	0
HWK9 - Professional Contractual	0	0	0	0
OMNIBUS - Equipment	0	0	0	0
HWK9 - Equipment	6,695	0	6,181	0
<b>TOTAL EXPENDITURES</b>	<b>7,510</b>	<b>0</b>	<b>6,546</b>	<b>0</b>
<b>APPROPRIATION TO:</b>	0	0	0	0
<b>APPROPRIATION FROM:</b>	0	0	0	0
	0	0	0	0
<b>CONTRIBUTION TO FUND BALANCE</b>	1,636	0	-1,994	0
<b>BEGINNING FUND BALANCE</b>	<b>\$83,220</b>	<b>\$84,856</b>	<b>\$84,856</b>	<b>\$82,862</b>
<b>ENDING FUND BALANCE</b>	<b>\$84,856</b>	<b>\$84,856</b>	<b>\$82,862</b>	<b>\$82,862</b>

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

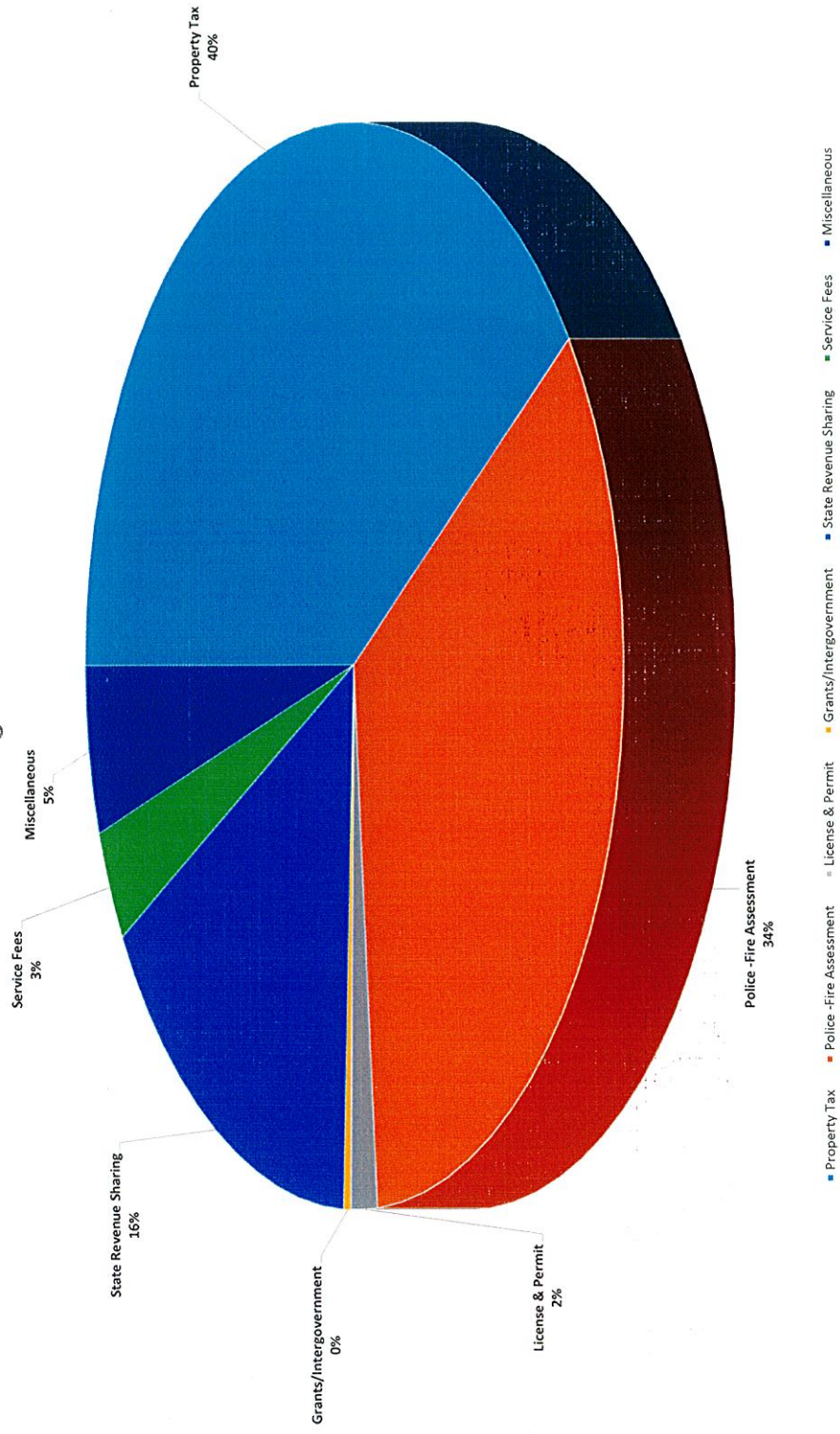
	<b>2024 BUDGET</b>
<b>REVENUES</b>	
Other Finance Source - Rev. Loan/CDBG	\$245,000
Miscellaneous	\$0
Transfer from General Fund	\$400,000
Transfer from Major Road Fund	\$100,000
Transfer from Local Road Fund	\$100,000
First Responder & ARPA other	\$200,000
Transfer from Water Fund	\$700,000
<b>TOTAL REVENUES</b>	<b>1,745,000</b>
<b>EXPENDITURES</b>	
Capital Outlay - Sidewalks - Street Proj	545,000
Capital Outlay - DPW Equipment/Bldg	250,000
Capital Outlay - City Hall Build Imp	200,000
Capital Outlay - Planned Water Repair Project:	300,000
Capital Outlay - Planned Sewer Repair Proj	300,000
Capital Outlay - A/C - City Hall	100,000
<b>TOTAL EXPENDITURES</b>	<b>1,695,000</b>
<b>APPROPRIATION TO:</b>	<b>0</b>
<b>APPROPRIATION FROM:</b>	<b>0</b>
	<b>0</b>
<b>CONTRIBUTION TO FUND BALANCE</b>	<b>50,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$50,000</b>

APPENDIX

FINANCIAL

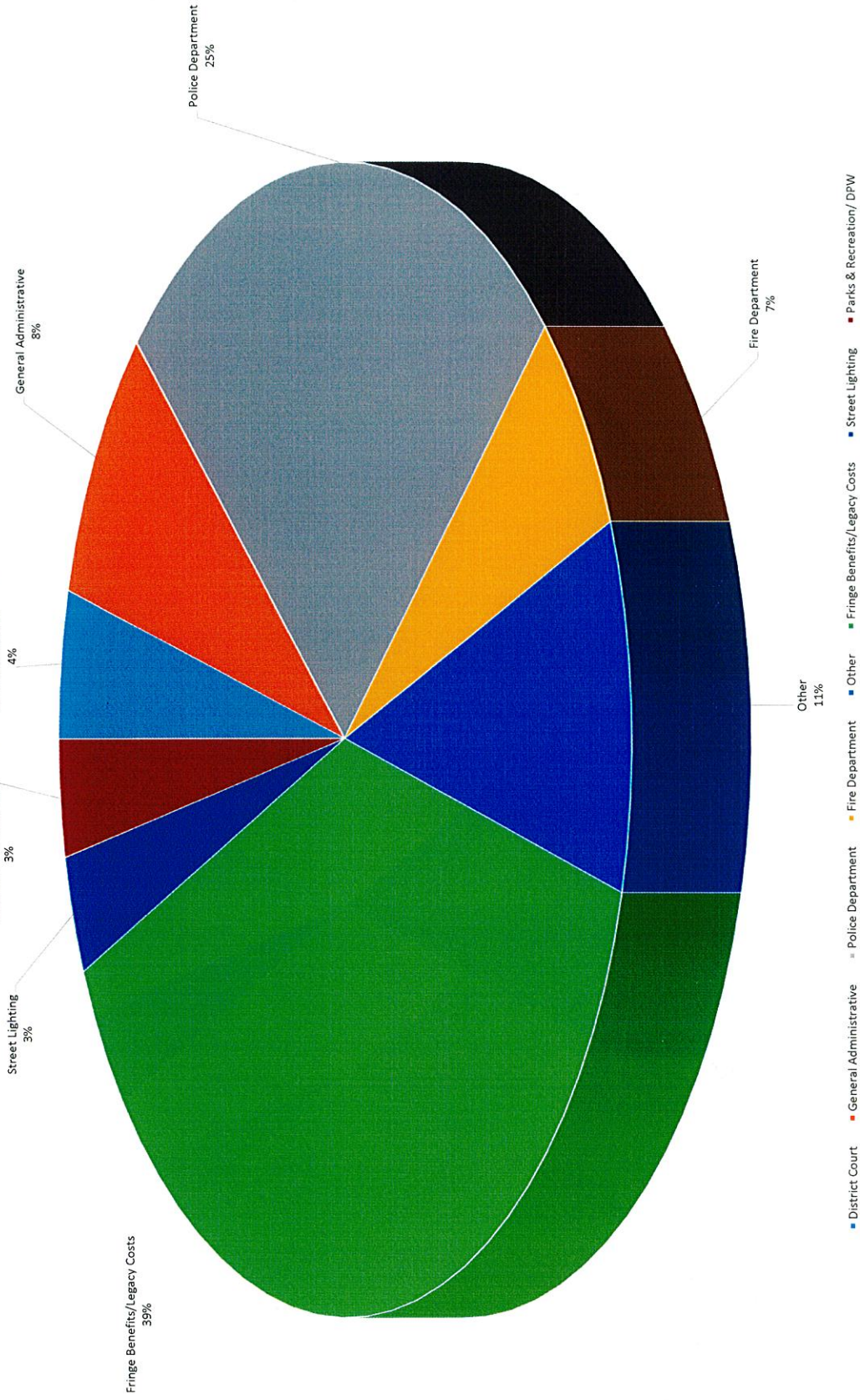
CHARTS

## 2024 Budgeted Revenues





# 2024 General Fund Budgeted Expenditures



2024

# Budgeted Funds Percentage - Total of all Funds

