



MUNICIPAL BUDGET EXECUTIVE SUMMARY

**JULY 1, 2020 - JUNE 30, 2021
SOUTHFIELD, MICHIGAN**



City of Southfield

26000 Evergreen Rd. • P.O. Box 2055 • Southfield, MI 48037-2055 • www.cityofsouthfield.com

May 11, 2020

Honorable City Council
City of Southfield
Municipal Building
26000 Evergreen Road
Southfield, Michigan

RE: Recommended Budget for 2020-21 Fiscal Year

Dear Sirs & Mesdames:

Presented herewith, pursuant to Chapter VIII, Subsection 8.2 of the Charter of the City of Southfield, is the City Administrator's recommended municipal budget for the fiscal year beginning July 1, 2020.

In the best of circumstances, a budget is a well thought out plan for the future based on predictable revenues and expected expenditures. However, the City is facing an unprecedented challenge that involves uncertain future revenues and unexpected future expenditures. Southeast Michigan is still recovering from the Great Recession and the growth of our tax base, our primary source of funding for operations, is limited by both Proposal A and the Headlee Amendment. In addition to the lagging recovery, the coronavirus pandemic is threatening the fiscal health of all funds, across the board. The ultimate toll on our community is not known but we are already feeling the financial impact on operations. The budget presented herein is significantly different than what had been envisioned only a few months ago. Revenues in the General Fund have been adjusted downward by almost \$3 million from initial expectations. Across departments and funds, anticipated expenditures have been reduced by approximately \$8 million in direct response to the pandemic. The fundamental message of the proposed budget continues to be sustainability and to budget cautiously and responsibly to maintain structural balance and live within our means. We remain committed to providing the high level of service our residents deserve and this budget provides the means to continuing to do so.

This budget is driven primarily by available revenues but includes a draw on fund balance in the General Fund for anticipated revenue shortfalls from outside sources, primarily the State of Michigan. The proposed budget for 2020-21 is built on a tax base of \$2,590,891,001 which is an increase of 1.0977% based on tax base projections provided by the City's Assessor.

Mayor
Kenson Siver

Council President
Lloyd C. Crews

City Clerk
Sherikia L. Hawkins

City Treasurer
Irv M. Lowenberg

City Council

Nancy L.M. Banks

Daniel Brightwell

Jason Hoskins

Michael Ari Mandelbaum

Tawnya Morris

Linnie Taylor

The total anticipated General Fund Revenue will be \$77,924,160. The anticipated tax base will generate a total of \$49,702,857 (63.78%) for the City's General Fund as follows:

- General Operations - \$17,079,002 from the General operating levy of 6.6094 mills or 21.92% of the General Fund Budget;
- Police and Fire - \$17,805,636 from the Police and Fire levy of 6.8906 mills or 22.85% of the General Fund Budget;
- Police and Fire Pension - \$14,818,219 from the Police and Fire Pension Levy of 5.9722 mills or 19.02% of the General Fund Budget;
- Tax Administration Fees and Penalties amount to \$2,387,990 or 3.06% of the General Fund Budget;
- Revenue Sharing from the State of Michigan, including Local Community Stabilization funds, will generate \$6,130,175 of the General Fund budget or 7.87%. This includes an estimated \$2,500,000 loss as a direct result of the coronavirus or 3.21% of General Fund revenues;
- Use of Unassigned Fund Balance of \$1,500,000 was budgeted to offset the expected loss in State of Michigan and other revenues lost due to operations impacted by the coronavirus. This represents 1.92% of the General Fund budget;
- Other revenues totaling \$18,203,138 provide the remaining 23.36% of the City's General Fund Budget.

General Fund Expenditures are budgeted at \$77,924,160 with Public Safety (Police, Fire and Emergency Preparedness) totaling \$46,357,215 or 59.49% of the proposed expenditures.

The Proposed 2020-21 budget for all funds anticipates revenues of \$175,279,213 and expenditures for all funds of \$175,279,213.

Respectfully submitted,



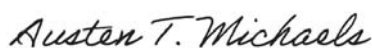
Kenson J. Siver, Ed. D.

Mayor



Frederick E. Zorn, Jr., CEcD

City Administrator



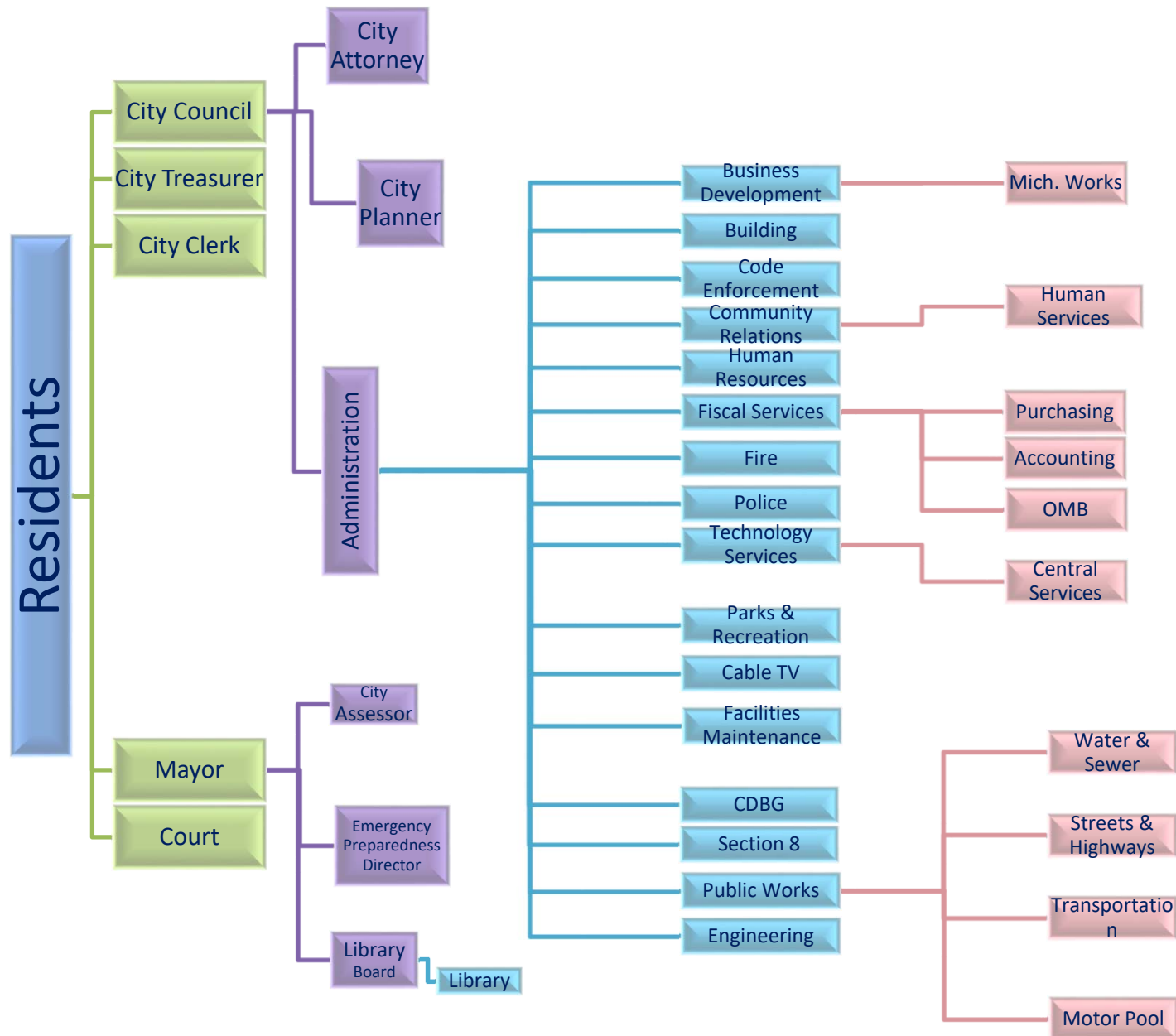
Austen T. Michaels, CPA

Director of Fiscal Services

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City of Southfield Organization Chart



2020-2021 Recommended Budget

City of Southfield

	Recommended Revenues
GENERAL FUND:	
General Operating Levy	\$17,280,783
Police & Fire Levy	18,016,002
Police & Fire Pension Levy	14,922,696
Tax Administration Fees & Penalties	2,413,003
Sales Tax Returns - Constitutional	5,463,140
Sales Tax Returns - Statutory	1,057,941
Local Community Stabilization	1,000,000
Cable Franchise Fees	1,375,000
Sanitation Charges	2,748,000
Building Revenues	2,946,300
Engineering Revenues	1,201,310
District Court Revenues	3,567,557
Reimbursements and other	1,641,231
Fees, Licenses & Permits	3,304,409
Investment Income	500,000
Interfund Reimbursements	919,331

TOTAL GENERAL FUND	<u>\$78,356,703</u>
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CABLE TV FUND	\$1,091,158
DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000
DRUG LAW ENFORCEMENT FUND	200,360
FACILITIES MAINTENANCE FUND	4,893,153
LIBRARY FUND	7,965,587
LOCAL STREETS FUND	10,402,129
MAJOR STREETS FUND	15,077,758
MOTOR POOL FUND	4,007,115
PARKS & RECREATION FUND	6,353,556
WATER & SEWER FUND	51,679,690
TOTAL OUTSIDE FUNDS	<u>\$101,870,506</u>

AUTO THEFT PREVENTION	\$178,732
COMM. DEVELOPMENT BLOCK GRANT	486,568
MICHIGAN INDIGENT DEFENSE GRANT	600,500
MICHIGAN WORKS GRANTS	1,911,557
SECTION 8 HOUSING GRANTS	2,248,546
TOTAL GRANT FUNDS	<u>\$5,425,903</u>

TOTAL ALL FUNDS	\$185,653,112
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(DUPLICATING TRANSFERS)	<u>(\$9,870,739)</u>
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TOTAL REVENUES	\$175,782,373
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	Recommended Expenditures
GENERAL FUND:	
Administration	\$691,270
Assessing	1,249,464
Building	2,687,092
Business Development	413,776
Central Services	802,454
City Attorney	847,640
Clerk	1,160,900
Code Enforcement	1,547,303
Community Relations	735,888
Council	198,980
Court - 46th District	3,647,728
Emergency Preparedness	110,373
Engineering	1,631,615
Fire	18,881,045
Fiscal Services	2,827,634
Human Resources	1,404,559
Mayor's Office	78,912
Planning	798,285
Police	27,449,558
Sanitation	2,669,966
Streets & Highways	459,725
Support Services	4,452,192
Technology Services	2,221,181
Transportation	515,998
Treasurer	873,165

TOTAL GENERAL FUND	<u>\$78,356,703</u>
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TOTAL EXPENDITURES	\$175,782,373
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**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2019-2020**

RECOMMENDED BUDGET

	<u>Revenues</u>		<u>Expenditures</u>
GENERAL FUND:		GENERAL FUND:	
General Operating Levy	\$16,938,296	Administration	\$622,831
Police & Fire Levy	17,658,944	Assessing	1,235,189
Police & Fire Pension Levy	14,677,174	Building	2,916,704
Tax Administration Fees & Penalties	2,349,604	Business Development	368,988
Sales Tax Returns - Constitutional	6,255,087	Central Services	762,887
Sales Tax Returns - Statutory	1,008,932	City Attorney	892,632
Cable Franchise Fees	1,400,000	Clerk	1,005,079
Sanitation Charges	2,672,857	Code Enforcement	1,443,658
Building Revenues	3,124,800	Community Relations	758,467
Engineering Revenues	1,185,000	Council	195,120
District Court Revenues	3,573,672	Court - 46th District	3,949,414
Reimbursements and other	2,400,986	Emergency Management	130,572
Fees, Licenses & Permits	3,568,715	Engineering	1,615,520
Investment Income	500,000	Fire	18,989,461
Interfund Reimbursements	721,062	Fiscal Services	3,080,628
		Support Services	4,586,639
		Human Resources	1,257,286
		Mayor's Office	133,832
		Planning	1,185,241
		Police	26,774,810
		Sanitation	2,819,433
		Streets & Highways	210,827
		Technology Services	2,230,984
		Transportation	550,554
		Treasurer	859,998
Transfer from Committed Fund Balance:			
Sanitation	141,625		
Right-of-way/Metro Authority	400,000		
TOTAL GENERAL FUND	\$78,576,754	TOTAL GENERAL FUND	\$78,576,754
CABLE TV FUND	\$1,126,230	CABLE TV FUND	\$1,126,230
DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000	DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000
DRUG LAW ENFORCEMENT FUND	304,040	DRUG LAW ENFORCEMENT FUND	304,040
FACILITIES MAINTENANCE FUND	4,282,491	FACILITIES MAINTENANCE FUND	4,282,491
LIBRARY FUND	7,656,586	LIBRARY FUND	7,656,586
LOCAL STREETS FUND	7,959,939	LOCAL STREETS FUND	7,959,939
MAJOR STREETS FUND	9,674,863	MAJOR STREETS FUND	9,674,863
MOTOR POOL FUND	4,144,240	MOTOR POOL FUND	4,144,240
PARKS & RECREATION FUND	6,676,858	PARKS & RECREATION FUND	6,676,858
WATER & SEWER FUND	51,185,010	WATER & SEWER FUND	51,185,010
TOTAL OUTSIDE FUNDS	\$93,210,257	TOTAL OUTSIDE FUNDS	\$93,210,257
AUTO THEFT GRANT	\$168,145	AUTO THEFT GRANT	168,145
COMM. DEVELOPMENT BLOCK GRANT	497,644	COMM. DEVELOPMENT BLOCK GRANT	497,644
MICHIGAN WORKS GRANTS	1,900,000	MICHIGAN WORKS GRANTS	1,900,000 *
SECTION 8 HOUSING GRANTS	2,201,546	SECTION 8 HOUSING GRANTS	2,201,546
TOTAL GRANT FUNDS	\$4,767,335	TOTAL GRANT FUNDS	\$4,767,335
TOTAL ALL OPERATING FUNDS	\$176,554,346	TOTAL ALL OPERATING FUNDS	\$176,554,346
(DUPLICATING TRANSFERS)	(\$10,447,097)	(DUPLICATING TRANSFERS)	(\$10,447,097)
TOTAL REVENUES	<u>\$166,107,249</u>	TOTAL EXPENDITURES	<u>\$166,107,249</u>

* Estimated

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

RECOMMENDED BUDGET HIGHLIGHTS

The overall message of the proposed budget continues to be sustainability through responsibility; balancing the needs of the City against available funding and “living within our means”. This budget is driven primarily by available revenues but includes a draw on fund balance in the General Fund for anticipated revenue shortfalls from outside sources, primarily the State of Michigan. Southeast Michigan is still recovering from the Great Recession and the growth of our tax base, our primary source of funding for operations, is limited by both Proposal A and the Headlee Amendment.

Budgetary Response to Coronavirus Pandemic

The City of Southfield and communities across the nation are facing an unprecedented challenge due to the novel coronavirus pandemic. In addition to the constraints placed on revenue by Proposal A and Headlee, the pandemic is threatening the fiscal health of funds across the board. The budget recommended below is significantly different than what had been anticipated prior to the pandemic.

- Revenues in the General Fund have been revised downward by almost \$3 million
- Across funds, capital projects totaling \$5.7 million have been removed
- Parks & Recreation reduced anticipated revenues and related expenditures by \$1 million
- Major and Local Street Funds reduced anticipated Act 51 road dollars by \$460 thousand
- Library reduced anticipated expenditures by \$700 thousand

Budget Assumptions

- Continued but modest growth in taxable property values are limited by State statute
- State shared revenues are based on State of Michigan projections and anticipated impact of the pandemic
- Building revenue projections are based on Council approved fee schedule
- District Court revenues and expenses continue to decline with reduced caseload and are being propped up by increased fees
- Contributions to the City’s pension plans are budgeted at the actuarially determined amounts
- Contributions for retiree healthcare continue to be limited to the “pay as you go” basis of funding
- Budgeted staffing vacancies will be filled as necessary

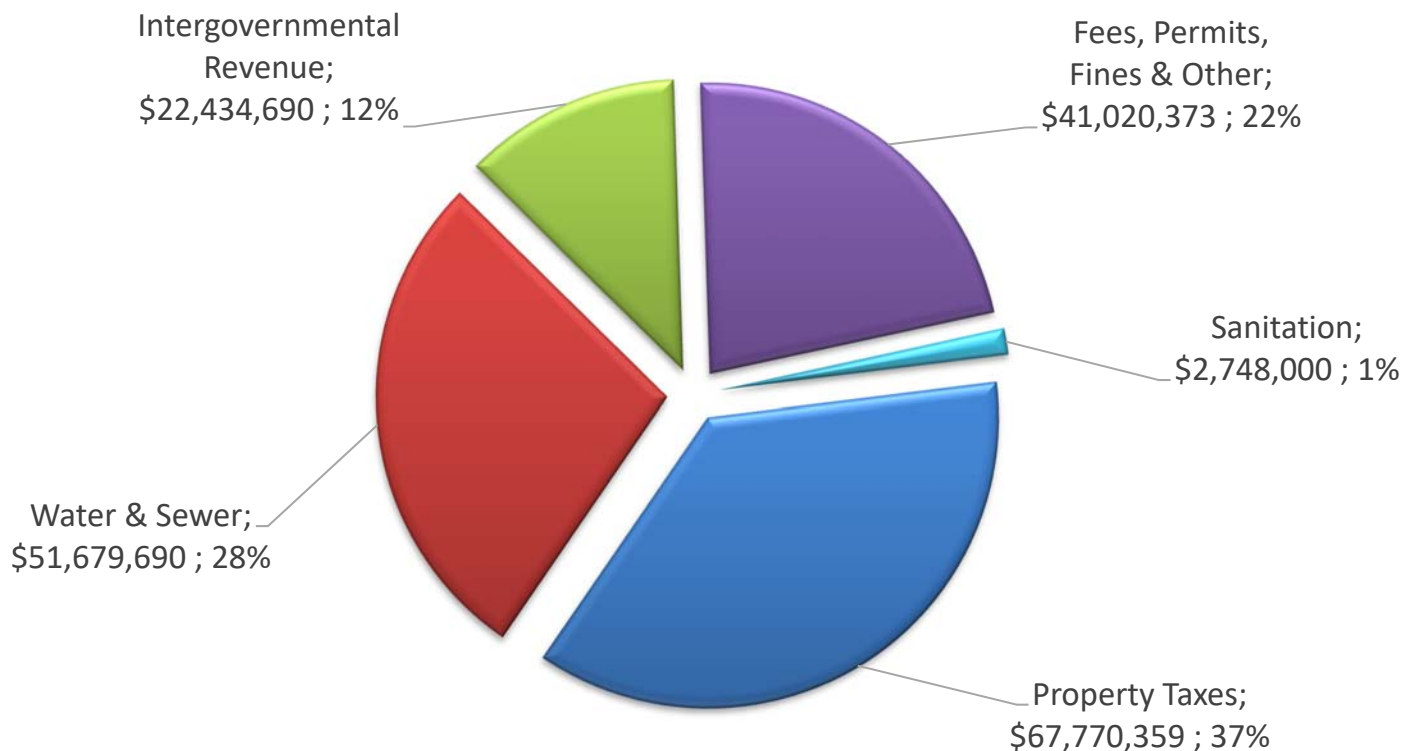
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

Revenue Snapshot

- Property taxes represent 67% of General Fund Revenues. Projected taxable value, excluding capture districts, is \$2,621,420,310 which represents a 2.3% increase over the 2019-20 projection
- The millage rate decreased by 0.0352 mills for operations. The resultant levy is 27.7923 mills
- State shared revenues decreased by approximately 9% compared to the prior budget year. Constitutional and statutory revenue payments from the State of Michigan are projected at \$5,463,140 and \$1,057,941, respectively and represent 8.4% of the General Fund revenues
- Combined General fund revenues are proposed at approximately \$78.4 million, a 0.3% decrease over 2019-20
- Total revenues of all funds are proposed at approximately \$185.7 million, a 4.9% increase from 2019-20

ALL FUNDS REVENUE



Total Revenues = \$185,653,112

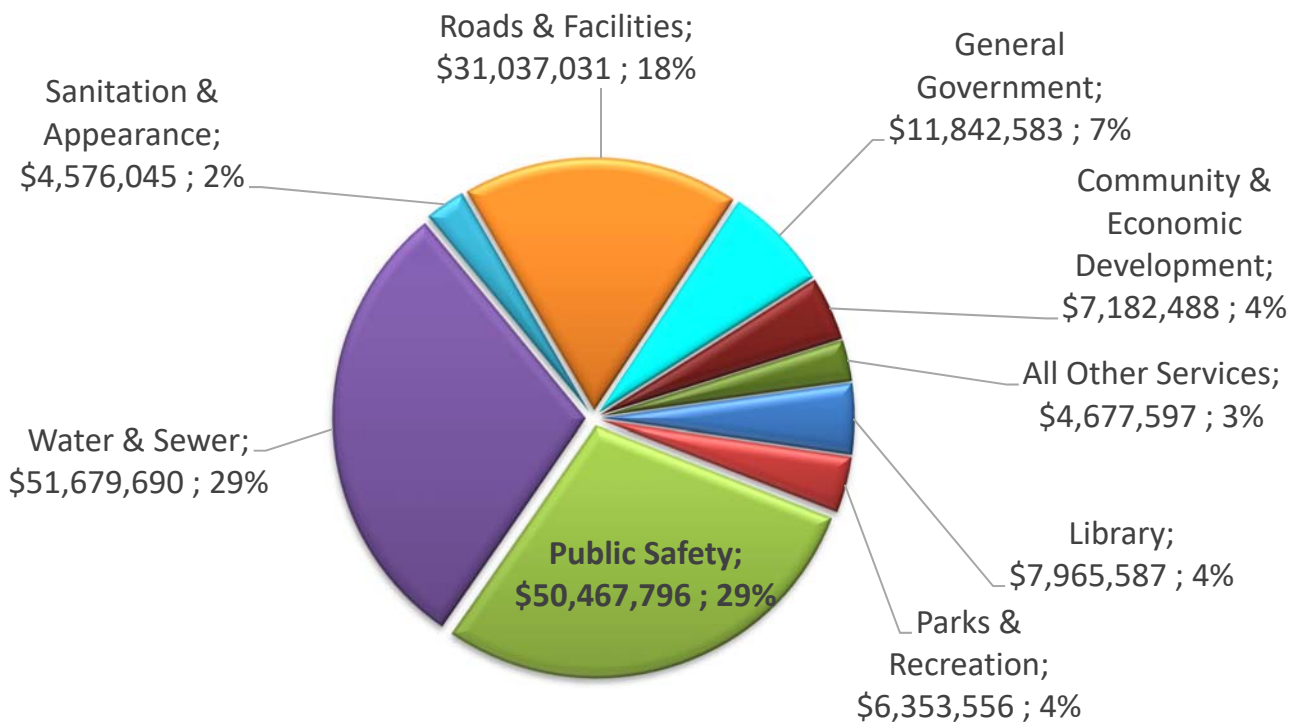
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

Expenditure Snapshot

- At \$46.3 million, Police and Fire services continue to be the largest General Fund expenditure, making up approximately 59% of all General Fund expenditures, an increase of \$583 thousand over the prior year
- The proposed budget includes approximately \$12.4 million for general government expenditures. These costs comprise approximately 16% of the General Fund expenditures and include administration, elected officials, fiscal services, technology services, legal, human resources, and community relations
- Combined General Fund expenditures are proposed at approximately \$77.9 million, a 1% decrease over 2019-20
- Total expenditures of all funds are proposed at approximately \$185 million, a 4.6% increase from 2019-20

ALL FUNDS EXPENSES



Total Expenditures = \$185,129,876

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

- Infrastructure investments total approximately \$26.1 million and will leverage approximately \$6.6 million of outside funding. The below table presents a comparison of budgeted and current year projects

Comparison of Proposed and current year projects

<u>Department</u>	2019-2020		2020-2021	
	<u># of Projects</u>	<u>Total Investment</u>	<u># of Projects</u>	<u>Total Investment</u>
Local Streets	2	\$3,250,000	2	\$5,240,000
Major Streets	5	3,013,699	3	7,600,690
Water & Sewer	3	13,476,055	5	13,260,000
	10	<u>\$19,739,754</u>	10	<u>\$26,100,690</u>

- 2020-21 budgeted career employees include 593 full time, 4 three-quarter time, and 4 half-time

Comparison of budgeted career employees

<u>Budget Year</u>	<u>Employee Count (Career Only)</u>	<u>Change Over Prior Year</u>
2018-19	572	12
2019-20	596	24
2020-21	601	5

Summary Statement

The City's tax base has reached a stabilization point and is finally showing an increase. Fiscal 2018 was the start of the recovery but still represents a loss of approximately \$1.3 Billion in taxable value as compared to 2009. The cumulative loss since 2009 is conservatively estimated at upwards of \$85.5. However, due to the limits imposed by proposal A, the growth in taxable value will not attain 2009 levels for several years into the future. Additionally, the financial implications of the novel coronavirus pandemic are not fully realized but are negatively impacting the City's finances. As such, the City continues a conservative approach with regards to spending with strong emphasis on providing high-quality services, maintaining community appearance, and encouraging economic development vital to the City's long-term goals.

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

BUDGET COMPARISON - ALL FUNDS

<u>FUND</u>	<u>19-20 APPROVED BUDGET</u>	<u>20-21 RECOMM. BUDGET</u>	<u>% CHANGE</u>
General Fund	\$78,576,754	\$78,356,703	-0.3%
Cable TV Fund	1,126,230	1,091,158	-3.1%
Donations, Mem.Trusts and Sponsorships	200,000	200,000	-
Drug Law Enforcement Fund	304,040	200,360	-34.1%
Facilities Maintenance Fund	4,282,491	4,893,153	14.3%
Library Fund	7,656,586	7,965,587	4.0%
Local Street Fund	7,959,939	10,402,129	30.7%
Major Street Fund	9,674,863	15,077,758	55.8%
Motor Pool Fund	4,144,240	4,007,115	-3.3%
Parks and Recreation Fund	6,676,858	6,353,556	-4.8%
Water and Sewer Fund	51,185,010	51,679,690	1.0%
Auto Theft Grant	168,145	178,732	6.3%
Community Development Block Grant	497,644	486,568	-2.2%
Michigan Indigent Defense Grant	503,681	600,500	19.2%
Michigan Works Grants	1,900,000	1,911,557	0.6%
Section 8 Housing Grants	2,201,546	2,248,546	-
Total Operating funds	<u>177,058,027</u>	<u>185,653,112</u>	<u>4.9%</u>
(Less Duplicating Transfers)	<u>(10,447,097)</u>	<u>(9,870,739)</u>	<u>-5.5%</u>
TOTAL BUDGET	<u>\$166,610,930</u>	<u>\$175,782,373</u>	<u>5.5%</u>

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

INFRASTRUCTURE CAPITAL PROJECTS

LOCAL STREETS

Section 35 - Phase II	Water main and roads	\$	2,140,000
Tanglewood Paving	Reconstruction and patching		3,100,000
	Sub-total	\$	<u>5,240,000</u>

MAJOR STREETS

Beech Road - 8 Mile to 10 Mile	Pulverization and overlay	\$	5,465,798
9 Mile - Evergreen to NB Northwestern Hwy	Pulverization and overlay		1,884,892
12 Mile - Lahser to Evergreen	Reconstruction with RCOC		250,000
	Sub-total	\$	<u>7,600,690</u>

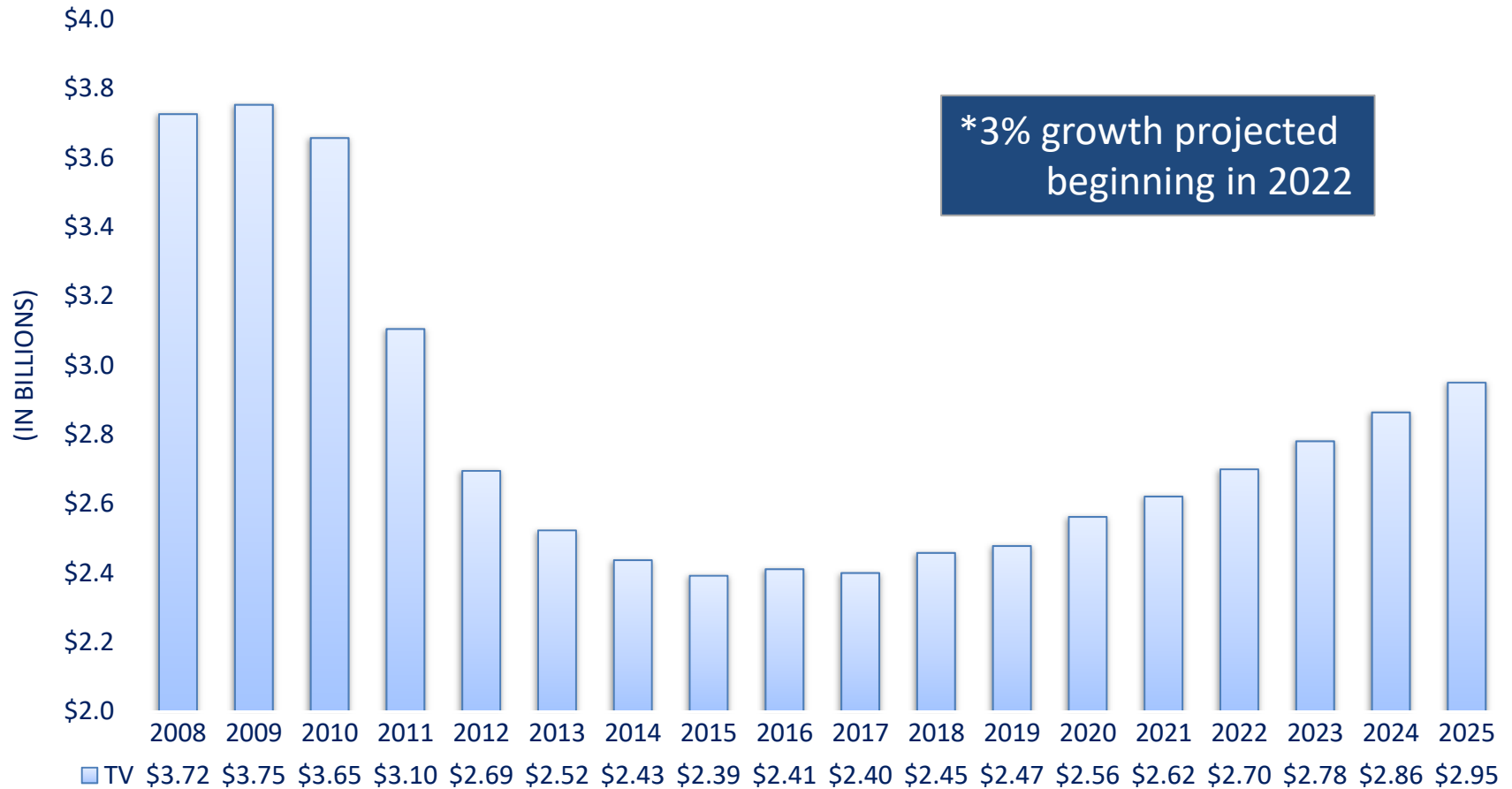
WATER & SEWER

Lake Ravines	Rehabilitation and reconditioning - additional	\$	510,000
Section 25 Area 10	additional		750,000
Section 25 Areas 7 & 8			6,000,000
Section 35 Phase II			4,600,000
Tanglewood Paving and Watermain improvements			1,400,000
	Sub-Total	\$	<u>13,260,000</u>

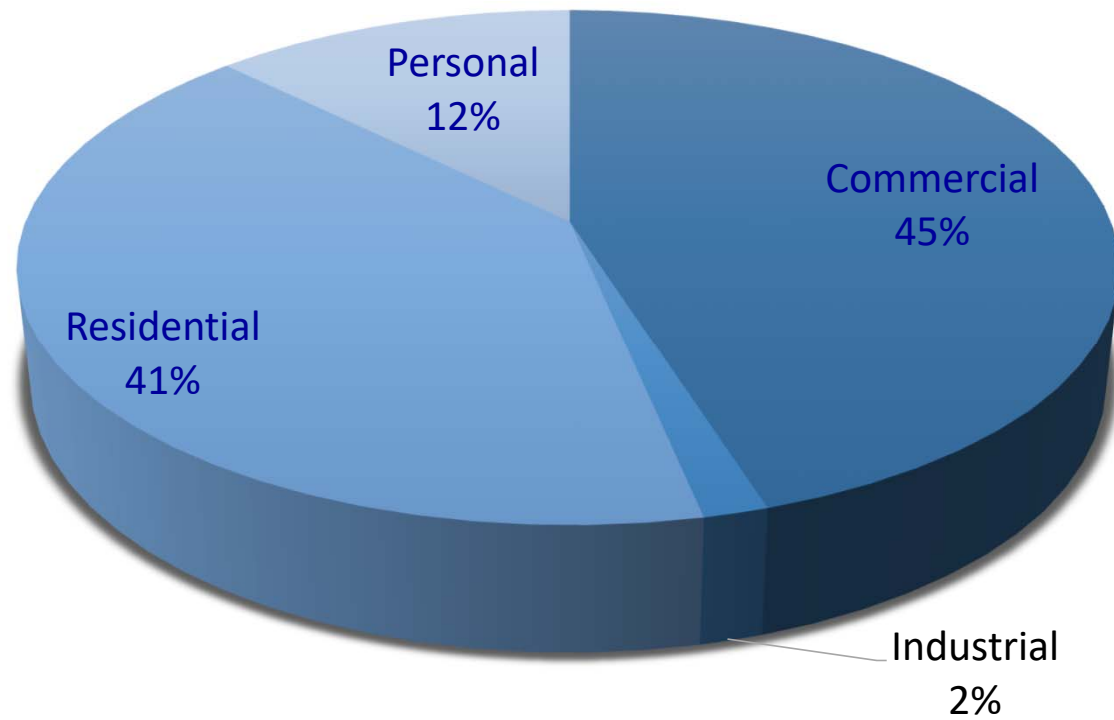
INFRASTRUCTURE CAPITAL PROJECTS GRAND TOTAL		\$	<u><u>26,100,690</u></u>
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Taxable Property Values

2008-2025*



Composition of Taxable Value



**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

TAX RATE COMPARATIVE

	<u>2019-20</u>	<u>2020-21</u>	<u>Increase / (Decrease)</u>
Operating:			
General Operations	6.6094	6.6094	-
Public Safety	6.8906	6.8906	-
Police & Fire Pension	5.7423	5.7075	(0.0348)
Residential Street Maintenance	1.0000	1.0000	-
Parks & Recreation	1.7500	1.7500	-
Library	2.8000	2.8000	-
Public Act 298	0.2207	0.2207	-
Public Act 59	0.0195	0.0191	(0.0004)
Total Operating	25.0325	24.9973	(0.0352)
Debt Service:			
County Drains At Large	0.215	0.2150	-
UTGO Road Bond	2.5800	2.5800	-
Total Levy	27.8275	27.7923	(0.0352)
<u>Tax Levy</u>	<u>Mills</u>	<u>Revenue</u>	
Operations	24.9973	\$65,357,356	
Non-operating	2.7950	7,307,742	
Totals	27.7923	\$72,665,097	

2020-2021 RECOMMENDED BUDGET
PROPERTY TAX REVENUES AND RATES

	<u>Revenue</u>	<u>Rate*</u>
General Operations	17,280,783	6.6094
Police & Fire	18,016,002	6.8906
Police & Fire Pension	14,922,696	5.7075
Residential Street Maintenance	2,614,577	1.0000
Parks & Recreation	4,575,509	1.7500
Library	7,320,814	2.8000
Public Act 298	577,037	0.2207
Public Act 59	49,938	0.0191
Total Operating	<u>65,357,356</u>	<u>24.9973</u>
County Drains at Large	562,134	0.2150
UTGO Road Bond	6,745,608	2.5800
Local Development Finance Authority III	-	**
Smart Zone	267,863	**
Brownfield Redevelopment Authority	902,838	**
Renaissance Zone (Tool and Die)	18,492	**
Grand Total	<u>73,854,292</u>	<u>27.7923</u>
Taxable Valuation (TV)	2,614,576,600	
Less:		
Captured by LDFA III	-	
Captured by DDA/TIF	-	
Captured by Smart Zone	9,638,040	
Captured by Brownfield Redevelopment Authority	32,485,202	
Captured by Renaissance Zone (Tool & Die)	665,380	
Total Taxable Value excluding Capture Districts	<u>2,571,787,978</u>	

*Mills per \$1,000 of TV

**Total millage of 25.2123 (total reduced by UTGO road bond millage) applied to taxable value of LDFA and other special authorities.

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

TAX REVENUE FACTORS

20-21 TAX BASE FOR CITY OPERATIONS	\$2,614,576,600
19-20 TAX BASE FOR CITY OPERATIONS	\$2,555,957,030
A difference of:	\$58,619,570 or 2.3%

CHANGE IN TAX REVENUES FOR CITY OPERATIONS

	<u>19-20</u>	<u>20-21</u>	<u>\$ / % Difference</u>		
GENERAL FUND:					
General Operating Millage	\$16,938,296	\$17,280,783	342,487	/	2.0%
Police & Fire Millage	17,658,944	18,016,002	357,058	/	2.0%
Police & Fire Pension Millage	14,677,174	14,922,696	245,522	/	1.7%
ROADSIDE APPEARANCE PROGRAM (PA298) + PA59*	615,575	626,975	11,400	/	1.9%
RESIDENTIAL STREETS	2,562,759	2,614,577	51,818	/	2.0%
PARKS & RECREATION	4,484,827	4,575,509	90,682	/	2.0%
LIBRARY	7,175,724	7,320,814	145,090	/	2.0%

*PA 59 was first levied in 2012-13. It allows for up to \$50,000 annually for business attraction programs.

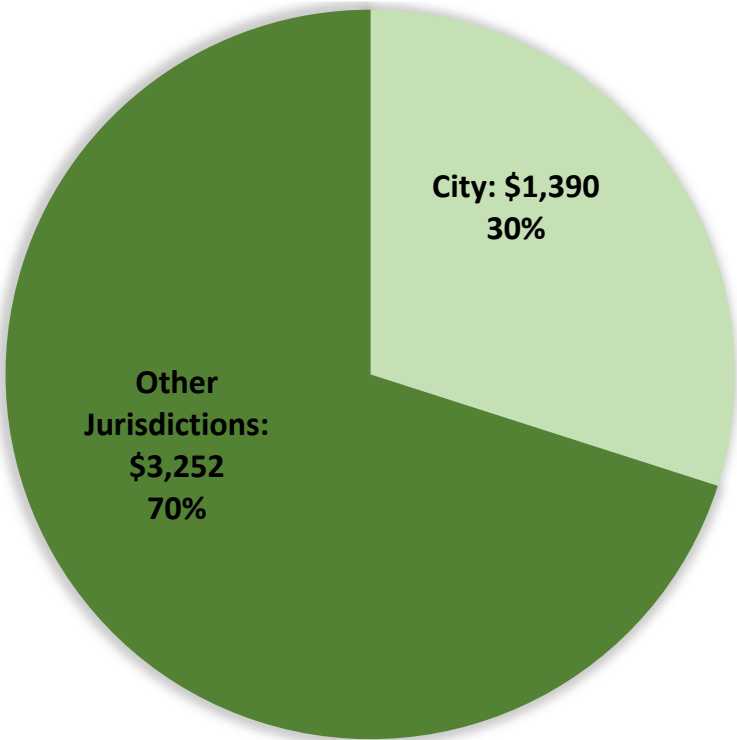
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

SERVICES PROVIDED FOR PROPERTY TAX DOLLARS

Figures are based on a Southfield home with a market value of \$100,000 and a taxable value of \$50,000.

City Services Provided:	<u>Millage Rate</u>	<u>Annual Property Taxes</u>
Police/Fire	12.5981	\$ 630
General operations	6.6094	330
Parks & Recreation	1.7500	88
Library	2.8000	140
Roads, appearance, drains, and others	4.0348	202
Total City services	27.7923	\$ 1,390
 Other jurisdictions & public purposes including County & Education	 65.0317	 \$ 3,252
 Total Property Taxes		 \$ 4,641

PROPERTY TAX DOLLARS DISTRIBUTION



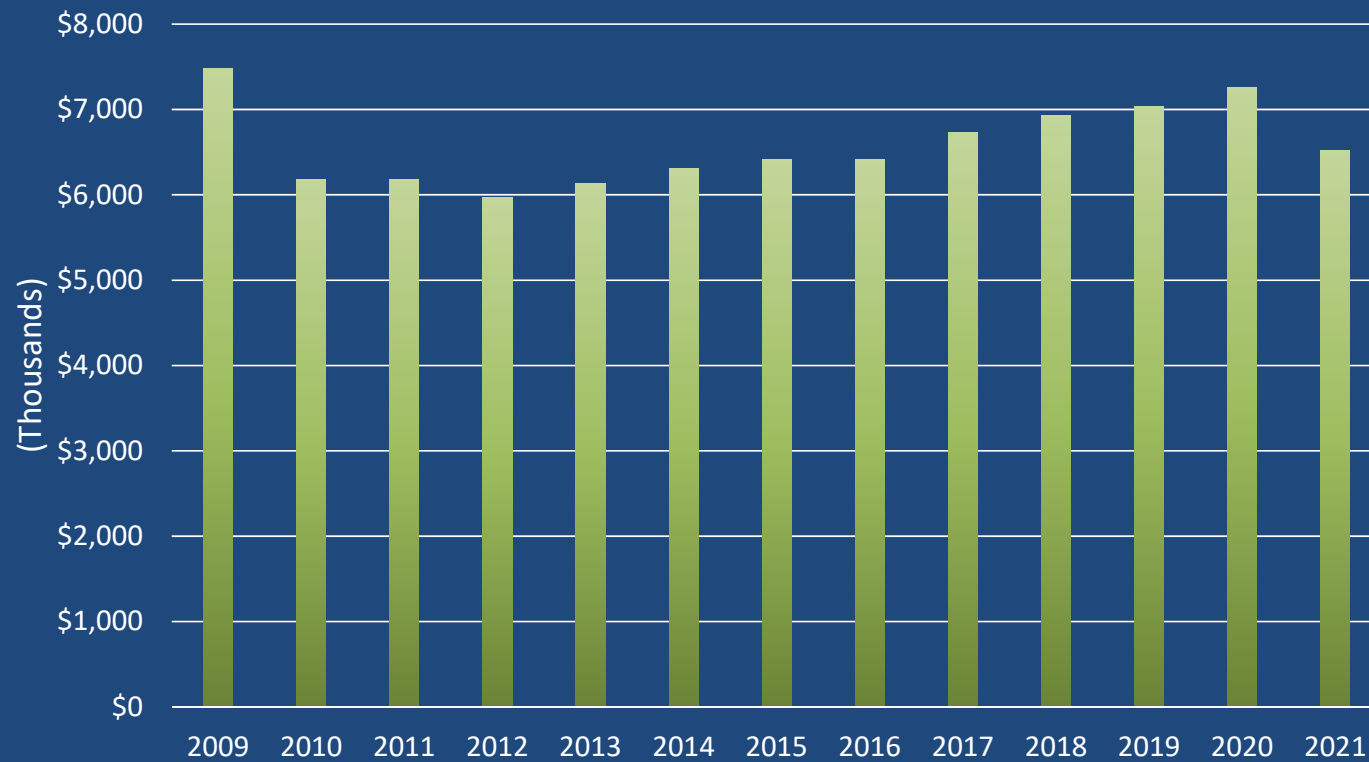
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

MILLAGE HISTORY

OPERATING	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
General Operations	6.8284	6.6453	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094
Public Safety	2.9264	2.8479	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325
Police / Fire Pension	1.3820	1.3495	1.2910	1.3063	1.4583	1.6017	1.7096	1.6772	1.7672	1.6889	1.7000
Res. Street Maint.	.9754	.9492	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440
R-O-W Appearance	.4551	.5083	.5348	.4401	.4913	.4227	.4227	.3361	.2539	.3322	.3370
Parks & Recreation	1.7072	1.6614	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524
Library	<u>1.3054</u>	<u>2.1048</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	2.0934	2.0934	2.0934	2.0934
Public Act 59	-	-	-	-	-	-	-	-	-	-	-
Total Operating	15.5799	16.0664	15.9575	15.8781	16.0813	16.1561	16.2640	16.2640	16.1450	16.1528	16.1687
Debt Service	.4679	.3804	.3065	.2748	.2615	.0277	-	-	-	-	-
UTGO Road Bond	-	-	-	-	-	-	-	-	-	-	-
Drains-at-Large	-	-	-	-	-	.1590	.0788	.1978	.1900	.1900	.1741
TOTAL	16.0478	16.4468	16.2640	16.1529	16.3428	16.3428	16.3428	16.4618	16.3350	16.3428	16.3428
OPERATING	10-11	11-12*	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
General Operations	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094
Public Safety	2.8325	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906
Police / Fire Pension	1.8788	3.0004	3.9424	4.7197	4.4500	4.3971	4.3714	4.5249	5.0552	5.7423	5.7075
Res. Street Maint.	.9440	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
R-O-W Appearance	.1582	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207
Parks & Recreation	1.6524	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500
Library	2.0934	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000
Public Act 59	-	-	0.0214	0.0234	0.0234	<u>0.0234</u>	<u>0.0212</u>	<u>0.0208</u>	<u>0.0203</u>	<u>0.0195</u>	<u>0.0191</u>
Total Operating	16.1687	22.2711	23.2345	24.0138	23.7441	23.6912	23.6633	23.8164	24.3462	25.0325	24.9973
Debt Service	-	-	-	-	-	-	-	-	-	-	-
UTGO Road Bond	-	-	-	-	-	2.5800	2.5800	2.5800	2.5800	2.5800	2.5800
Drains-at-Large	.1741	.3591	.4873	.4873	.4873	.4873	.1467	.0267	.1467	.2150	.2150
TOTAL	16.3428	22.6302	23.7218	24.5011	24.2314	26.7585	26.3900	26.4231	27.0729	27.8275	27.7923

*Millage Election 5/3/11 approving 4.9183 additional mills

State Shared Revenue

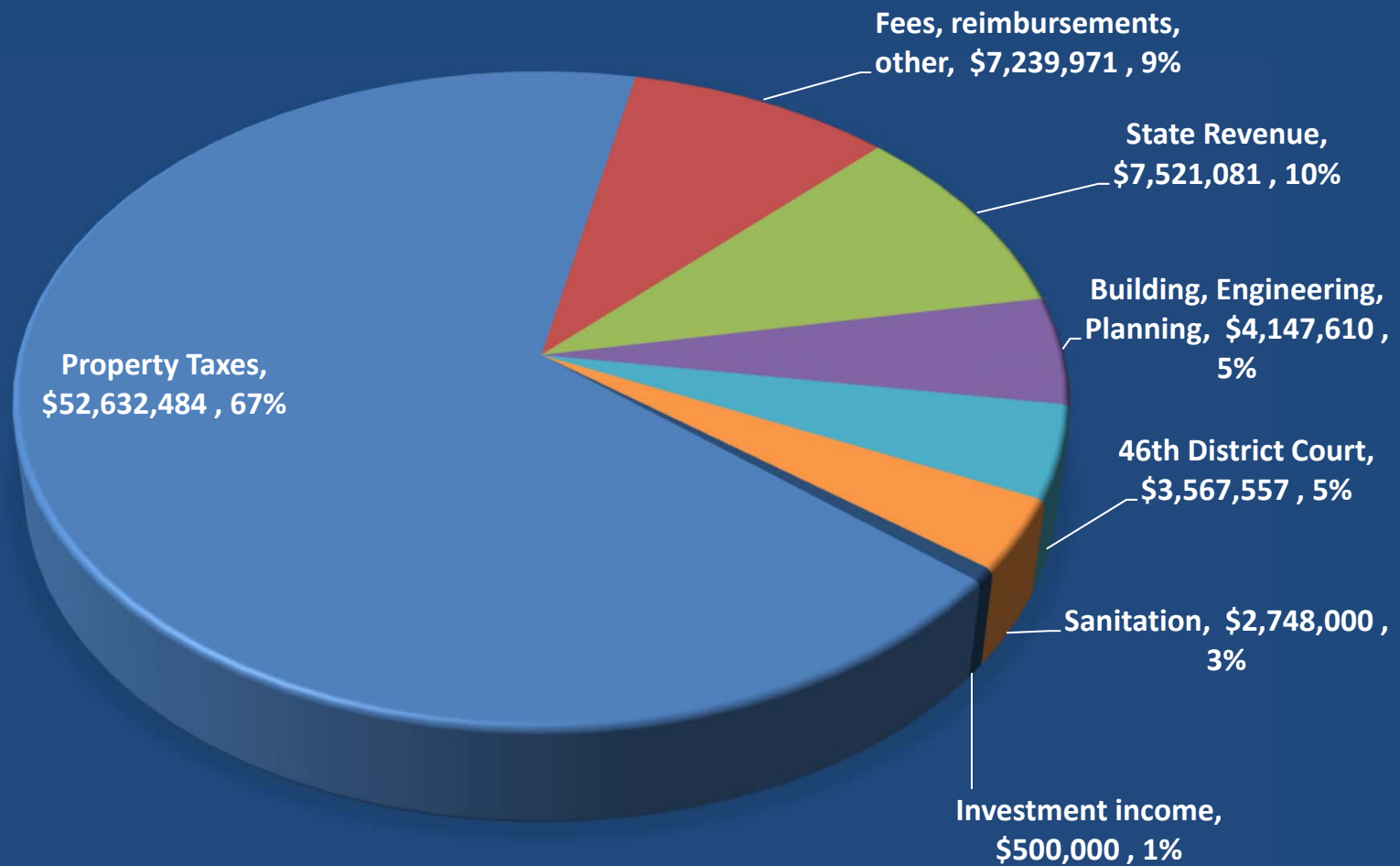


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

BUDGET COMPARISON - GENERAL FUND REVENUES

	19-20 APPROVED BUDGET	20-21 RECOMM. BUDGET	% CHANGE
General Operating Levy	\$ 16,938,296	\$ 17,280,783	2.0%
Police & Fire Levy	17,658,944	18,016,002	2.0%
Police & Fire Pension Levy	14,677,174	14,922,696	1.7%
Tax Administration Fees & Penalties	2,349,604	2,413,003	2.7%
Sales Tax Returns - Constitutional	6,255,087	5,463,140	-12.7%
Sales Tax Returns - Statutory	1,008,932	1,057,941	4.9%
Local Community Stabilization	1,000,000	1,000,000	
Cable Franchise Fees	1,400,000	1,375,000	-1.8%
Sanitation Charges	2,672,857	2,748,000	2.8%
Building Department Revenues	3,124,800	2,946,300	-5.7%
Engineering Revenues	1,185,000	1,201,310	1.4%
District Court Revenues	3,573,672	3,567,557	-0.2%
Reimbursements	1,400,986	1,641,231	17.1%
Fees, Licenses, and Permits	3,568,715	3,304,409	-7.4%
Investment Income	500,000	500,000	0.0%
Interfund Reimbursements	<u>721,062</u>	<u>919,331</u>	27.5%
Total Revenues Exclusive of Fund Balance	78,035,129	78,356,703	
Transfer From Committed Fund Balance:			
Sanitation:	141,625	-	
Right-of-way/Metro Authority:	<u>400,000</u>	<u>-</u>	
Total From General Fund	<u>\$ 78,576,754</u>	<u>\$ 78,356,703</u>	<u>-0.3%</u>

General Fund Revenues 2020-2021

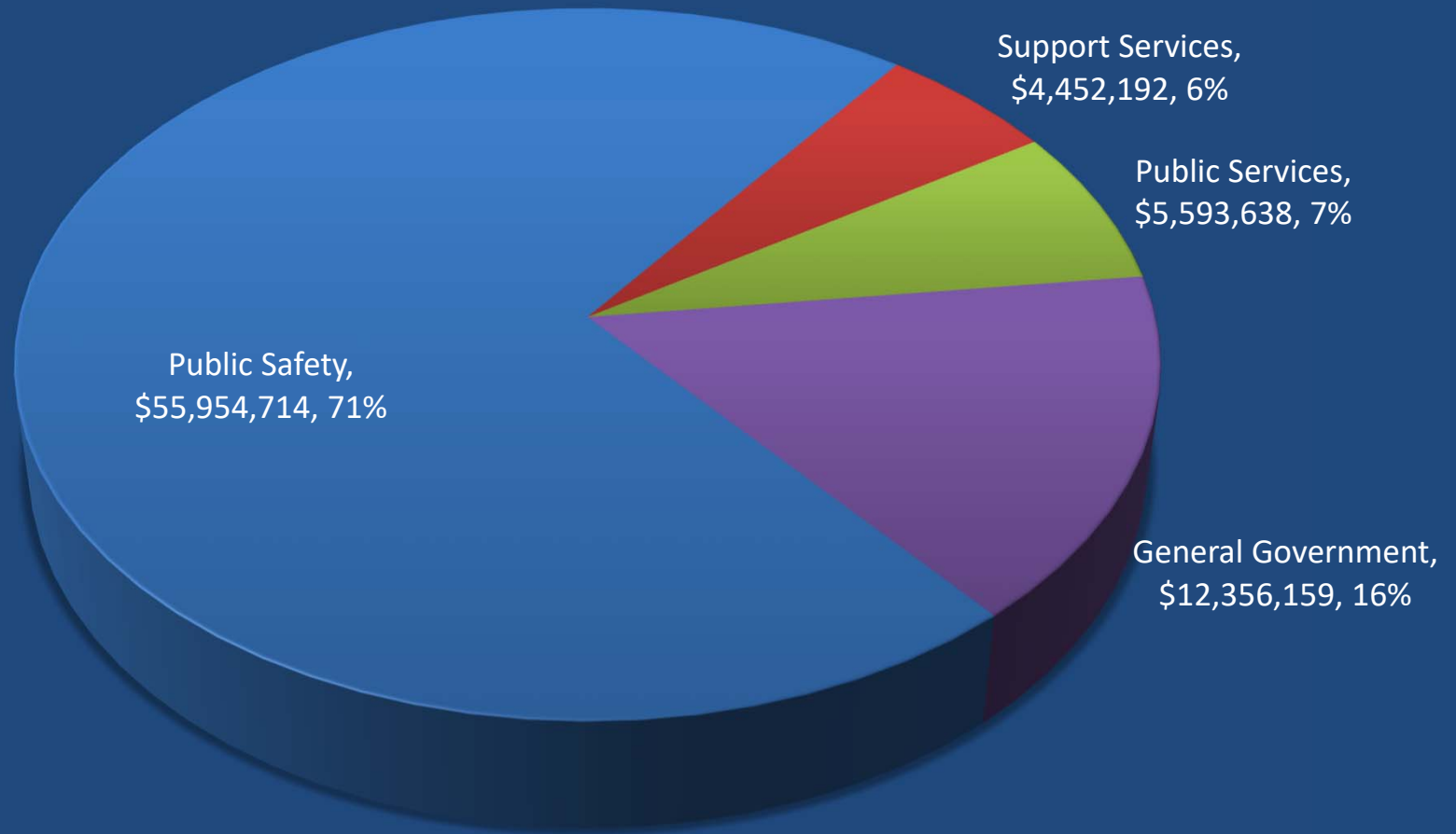


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2020-2021**

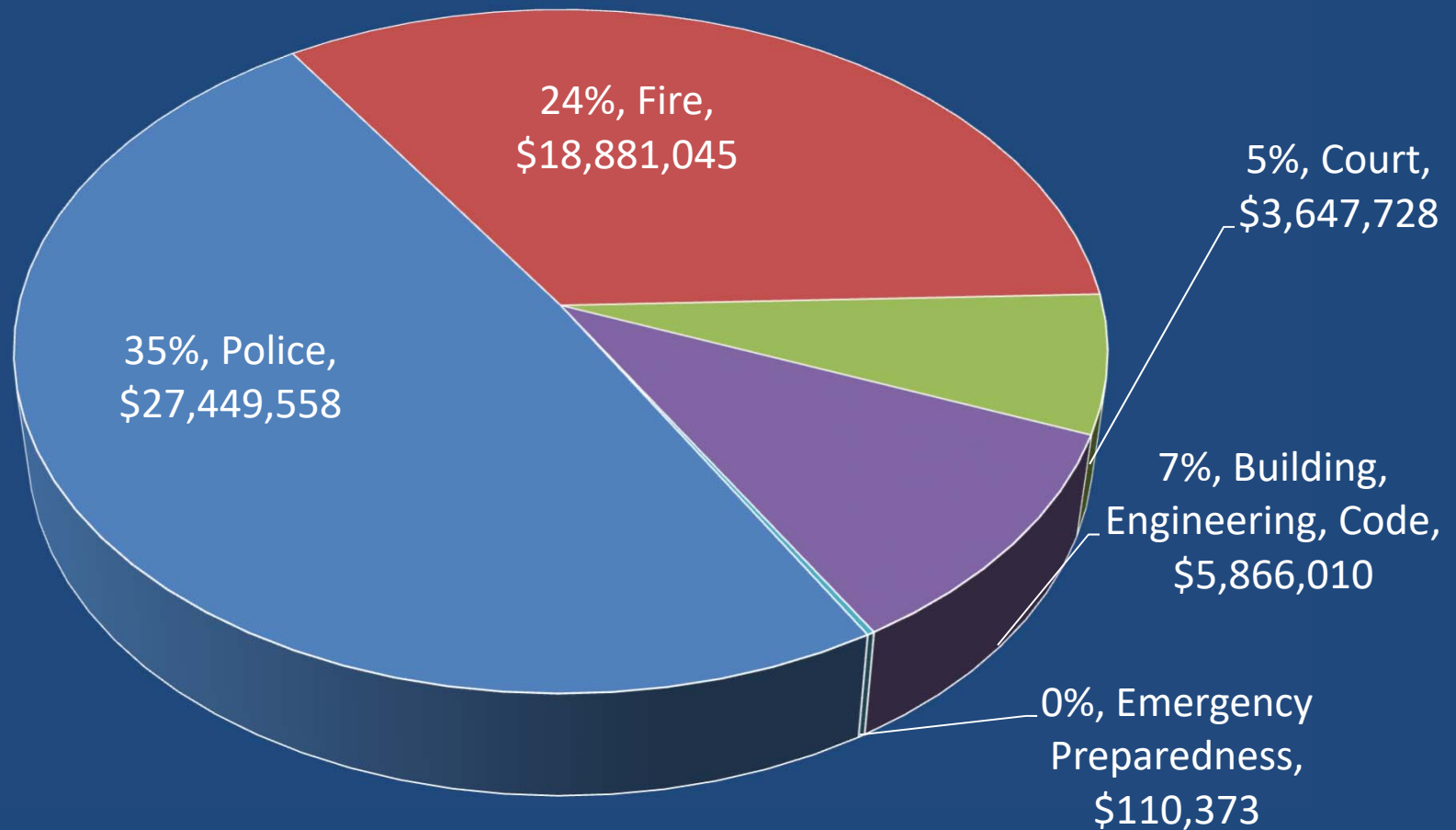
BUDGET COMPARISON - GENERAL FUND EXPENDITURES

	19-20 APPROVED BUDGET	20-21 RECOMM. BUDGET	% CHANGE
Administration	\$ 622,831	\$ 691,270	11.0%
Assessing	1,235,189	1,249,464	1.2%
Building	2,916,704	2,687,092	-7.9%
Business Development	368,988	413,776	12.1%
Central Services	762,887	802,454	5.2%
City Attorney	892,632	847,640	-5.0%
Clerk	1,005,079	1,160,900	15.5%
Code Enforcement	1,443,658	1,547,303	7.2%
Community Relations	758,467	735,888	-3.0%
Council	195,120	198,980	2.0%
Court - 46th District	3,949,414	3,647,728	-7.6%
Emergency Management	130,572	110,373	-15.5%
Engineering	1,615,520	1,631,615	1.0%
Fire	18,989,461	18,881,045	-0.6%
Fiscal Services	3,080,628	2,827,634	-8.2%
Human Resources	1,257,286	1,404,559	11.7%
Mayor's Office	133,832	78,912	-41.0%
Planning	1,185,241	798,285	-32.6%
Police	26,774,810	27,449,558	2.5%
Sanitation	2,819,433	2,669,966	-5.3%
Streets and Highways	210,827	459,725	118.1%
Support Services	4,586,639	4,452,192	-2.9%
Technology Services	2,230,984	2,221,181	-0.4%
Transportation	550,554	515,998	-6.3%
Treasurer	859,998	873,165	1.5%
Total General Fund	<u>\$78,576,754</u>	<u>\$78,356,703</u>	<u>-0.3%</u>

General Fund Expenditures 2020-2021



Public Safety Percent of General Fund Expenditures 2020-2021



CITY OF SOUTHFIELD

MUNICIPAL BUDGET

EXECUTIVE SUMMARY

2020-2021

GENERAL FUND - FUND BALANCE CONSTRAINTS

Fund balance classifications comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported. The various classifications reported in the General Fund are defined and detailed below.

Non-spendable fund balance includes inventory, prepaid expenditures, and land held for resale.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (City Council).

Assigned fund balance is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Fund Balance Classification	Amount
Non-spendable	\$15,409,414
Restricted for right-of-way (Metro Act)	1,127,660
Sanitation reserve	474,897
Committed to specific programs:	
Dispatch improvements	\$1,048,298
Emergency cleanup	747,594
Equalization reserve	1,000,000
Local improvement revolving - Northland	11,496,458
Building infrastructure reserve	6,000,000
Tax base initiatives reserve	3,000,000
Wage adjustments	225,000
Total Committed	\$23,517,350
Assigned:	
Encumbrances	\$777,519
Unassigned	\$15,476,115
Total Fund Balance - June 30, 2019 *	\$56,782,955

* Based on 2019 Comprehensive Annual Financial Report