

MUNICIPAL BUDGET EXECUTIVE SUMMARY

**JULY 1, 2021 - JUNE 30, 2022
SOUTHFIELD, MICHIGAN**



City of Southfield

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

May 3, 2021

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

RE: Recommended Budget for 2021-22 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, 2021.

The City continues to be resilient in the face of unprecedented challenges. The slow recovery from the Great Recession and restoration of our tax base, the City's primary source of funding for general operations, continue at a modest pace. Throughout the ongoing pandemic, we have remained Southfield Strong as we continue building a thriving and sustainable community. The proposed budget represents a modified return to more typical operations from the uncertainty of the past year. Although our core operations have continued to function, improvements to our service delivery model are ongoing as we remain committed to providing a high level of service to our residents and stakeholders. Capital projects that were delayed in the current year have been thoughtfully reassessed and included in the budget, as appropriate. The fundamental message of this proposed budget continues to be sustainability and responsible budgeting to maintain structural balance and live within our means.

The proposed budget is based on available revenues supplemented by a prudent draw on restricted fund balance for sanitation and Metro Act funds. There is no budgeted use of unrestricted fund balance in the General Fund. Total anticipated General Fund revenue of \$81,826,333 is largely supported by property taxes of \$54,292,348 which represent 66% of General Fund revenue. The tax base of \$2,651,178,080 represents growth of 1.4% over the current fiscal year. Revenue sharing from the State of Michigan, including Local Community Stabilization funds, are anticipated to generate \$8,467,797 or just over 10% of General Fund Revenues.

Honorable City Council
Recommended Budget for 2021-22 Fiscal Year
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General Fund expenditures are budgeted at \$81,826,333 driven by personnel costs of \$58,914,355 which represents 72% of General Fund expenditures. Capital Projects within the General Fund total \$2.7 million and include:

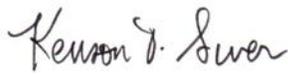
- \$600K for right-of-way improvements utilizing Metro Act funds
- \$650K for a new practical skills training center for the Fire department
- \$200K for a new storage facility for the Fire department
- \$350k for renovations and refinishing at all fire stations
- \$97K for security upgrades for the 46th District Court and Fire stations

Significant capital projects across funds include:

- \$2.2 million in the Library fund for building improvements, equipment, and media
- \$2.4 million in Local Street improvements
- \$16.3 million in Major Street improvements
- \$12.4 million in Water & Sewer infrastructure

The proposed 2021-2022 budget for all City funds anticipates balanced revenues & expenditures of \$185,816,809.

Respectfully submitted,



Kenson J. Siver, Ed. D.
Mayor



Frederick E. Zorn, Jr., CEcD
City Administrator

Austen T. Michaels

Austen T. Michaels, CPA
Director of Fiscal Services

Mayor
Dr. Kenson J. Siver

Council President
Linnie Taylor

City Clerk
Sherikia L. Hawkins

City Treasurer
Irv M. Lowenberg

City Council

Nancy L.M. Banks

Daniel Brightwell

Dr. Lloyd Crews

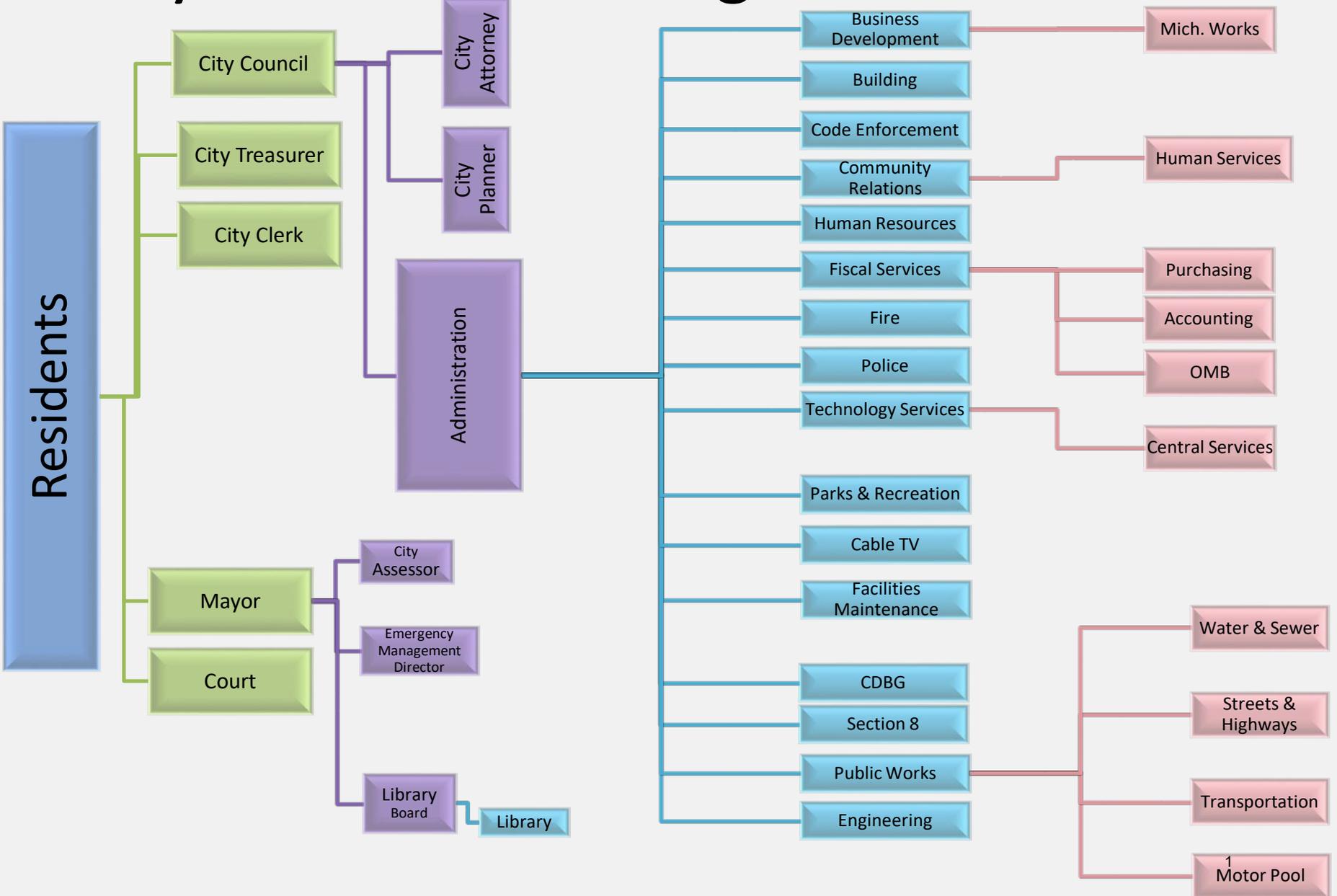
Jason Hoskins

Michael A. Mandelbaum

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City of Southfield Organization Chart



2021-2022 Recommended Budget

City of Southfield

	Recommended Revenues		Recommended Expenditures
GENERAL FUND:		GENERAL FUND:	
General Operating Levy	\$17,522,696	Administration	\$696,828
Police & Fire Levy	18,268,208	Assessing	1,178,639
Police & Fire Pension Levy	15,967,250	Building	2,575,020
Publicity Levy	49,842	Business Development	396,308
Tax Administration Fees & Penalties	2,484,352	Central Services	899,889
Sales Tax Returns - Constitutional	6,640,768	City Attorney	1,050,678
Sales Tax Returns - Statutory	1,052,779	Clerk	1,140,207
Local Community Stabilization	1,100,000	Code Enforcement	1,423,664
Cable Franchise Fees	1,347,500	Community Relations	791,554
Sanitation Charges	2,748,000	Council	202,684
Building Revenues	2,776,540	Court - 46th District	3,662,525
Engineering Revenues	1,165,768	Emergency Preparedness	197,035
District Court Revenues	3,341,522	Engineering	1,497,823
Reimbursements and other	1,582,541	Fire	20,722,344
Fees, Licenses & Permits	3,152,725	Fiscal Services	2,976,960
Investment Income	750,000	Human Resources	1,417,654
Interfund Reimbursements	1,254,291	Mayor's Office	128,348
		Planning	1,532,125
Use of Restricted Fund Balance:		Police	27,352,992
Sanitation	347,301	Sanitation	3,095,301
Right-of-way/Metro Authority	600,000	Streets & Highways	761,923
		Support Services	4,665,716
		Technology Services	2,339,504
		Transportation	555,553
		Treasurer	890,809
TOTAL GENERAL FUND	\$82,152,083	TOTAL GENERAL FUND	\$82,152,083
CABLE TV FUND	\$836,702	CABLE TV FUND	\$836,702
DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000	DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000
DRUG LAW ENFORCEMENT FUND	144,500	DRUG LAW ENFORCEMENT FUND	144,500
FACILITIES MAINTENANCE FUND	4,980,054	FACILITIES MAINTENANCE FUND	4,980,054
LIBRARY FUND	10,581,379	LIBRARY FUND	10,581,379
LOCAL STREETS FUND	6,373,529	LOCAL STREETS FUND	6,373,529
MAJOR STREETS FUND	23,109,892	MAJOR STREETS FUND	23,109,892
MOTOR POOL FUND	4,033,388	MOTOR POOL FUND	4,033,388
PARKS & RECREATION FUND	6,910,352	PARKS & RECREATION FUND	6,910,352
WATER & SEWER FUND	51,156,506	WATER & SEWER FUND	51,156,506
TOTAL OUTSIDE FUNDS	\$108,326,302	TOTAL OUTSIDE FUNDS	\$108,326,302
AUTO THEFT PREVENTION	\$138,498	AUTO THEFT GRANT	\$138,498
COMM. DEVELOPMENT BLOCK GRANT	455,531	COMM. DEVELOPMENT BLOCK GRANT	455,531
MICHIGAN INDIGENT DEFENSE GRANT	573,700	MICHIGAN INDIGENT DEFENSE GRANT	573,700
MICHIGAN WORKS GRANTS	1,900,000 *	MICHIGAN WORKS GRANTS	1,900,000
SECTION 8 HOUSING GRANTS	2,200,000 *	SECTION 8 HOUSING GRANTS	2,200,000
TOTAL GRANT FUNDS	\$5,267,729	TOTAL GRANT FUNDS	\$5,267,729
TOTAL ALL FUNDS	\$195,746,114	TOTAL ALL FUNDS	\$195,746,114
(DUPLICATING TRANSFERS)	(\$9,603,555)	(DUPLICATING TRANSFERS)	(\$9,603,555)
TOTAL REVENUES	\$186,142,559	TOTAL EXPENDITURES	\$186,142,559

* Estimates Pending Awards

2020-2021 Adopted Budget

City of Southfield

	Recommended Revenues		Recommended Expenditures
GENERAL FUND:		GENERAL FUND:	
General Operating Levy	\$17,280,783	Administration	\$691,270
Police & Fire Levy	18,016,002	Assessing	1,249,464
Police & Fire Pension Levy	14,922,696	Building	2,687,092
Tax Administration Fees & Penalties	2,413,003	Business Development	413,776
Sales Tax Returns - Constitutional	5,463,140	Central Services	802,454
Sales Tax Returns - Statutory	1,057,941	City Attorney	847,640
Local Community Stabilization	1,000,000	Clerk	1,160,900
Cable Franchise Fees	1,375,000	Code Enforcement	1,547,303
Sanitation Charges	2,748,000	Community Relations	735,888
Building Revenues	2,946,300	Council	198,980
Engineering Revenues	1,201,310	Court - 46th District	3,647,728
District Court Revenues	3,567,557	Emergency Preparedness	110,373
Reimbursements and other	1,641,231	Engineering	1,631,615
Fees, Licenses & Permits	3,304,409	Fire	18,881,045
Investment Income	500,000	Fiscal Services	2,827,634
Interfund Reimbursements	919,331	Human Resources	1,404,559
		Mayor's Office	128,912
		Planning	798,285
		Police	27,449,558
		Sanitation	2,669,966
		Streets & Highways	459,725
		Support Services	4,402,192
		Technology Services	2,221,181
		Transportation	515,998
		Treasurer	873,165
TOTAL GENERAL FUND	\$78,356,703	TOTAL GENERAL FUND	\$78,356,703
CABLE TV FUND	\$1,091,158	CABLE TV FUND	\$1,091,158
DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000	DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000
DRUG LAW ENFORCEMENT FUND	200,360	DRUG LAW ENFORCEMENT FUND	200,360
FACILITIES MAINTENANCE FUND	4,893,153	FACILITIES MAINTENANCE FUND	4,893,153
LIBRARY FUND	7,965,587	LIBRARY FUND	7,965,587
LOCAL STREETS FUND	10,402,129	LOCAL STREETS FUND	10,402,129
MAJOR STREETS FUND	15,077,758	MAJOR STREETS FUND	15,077,758
MOTOR POOL FUND	4,007,115	MOTOR POOL FUND	4,007,115
PARKS & RECREATION FUND	6,353,556	PARKS & RECREATION FUND	6,353,556
WATER & SEWER FUND	51,679,690	WATER & SEWER FUND	51,679,690
TOTAL OUTSIDE FUNDS	\$101,870,506	TOTAL OUTSIDE FUNDS	\$101,870,506
AUTO THEFT PREVENTION	\$178,732	AUTO THEFT GRANT	\$178,732
COMM. DEVELOPMENT BLOCK GRANT	486,568	COMM. DEVELOPMENT BLOCK GRANT	486,568
MICHIGAN INDIGENT DEFENSE GRANT	600,500	MICHIGAN INDIGENT DEFENSE GRANT	600,500
MICHIGAN WORKS GRANTS	1,911,557	MICHIGAN WORKS GRANTS	1,911,557
SECTION 8 HOUSING GRANTS	2,248,546	SECTION 8 HOUSING GRANTS	2,248,546
TOTAL GRANT FUNDS	\$5,425,903	TOTAL GRANT FUNDS	\$5,425,903
TOTAL ALL FUNDS	\$185,653,112	TOTAL ALL FUNDS	\$185,653,112
(DUPLICATING TRANSFERS)	(\$9,870,739)	(DUPLICATING TRANSFERS)	(\$9,870,739)
TOTAL REVENUES	\$175,782,373	TOTAL EXPENDITURES	\$175,782,373

RECOMMENDED BUDGET HIGHLIGHTS

The fundamental message of this recommended budget continues to be sustainability and responsible budgeting to maintain structural balance and live within our means. The proposed budget is based on available revenues supplemented by a prudent draw on restricted fund balance for sanitation and Metro Act funds. There is no budgeted use of unrestricted fund balance in the General Fund.

Budgetary Response to Coronavirus Pandemic

The City continues to be resilient in the face of unprecedented challenges. The recommended budget represents a modified return to more typical operations from the uncertainty of the past year. Although our core operations have continued to function, improvements to our service delivery model are ongoing as we remain committed to providing a high level of service to our residents and stakeholders. Capital projects that were delayed in the current year have been thoughtfully reassessed and included in the budget, as appropriate.

Budget Assumptions

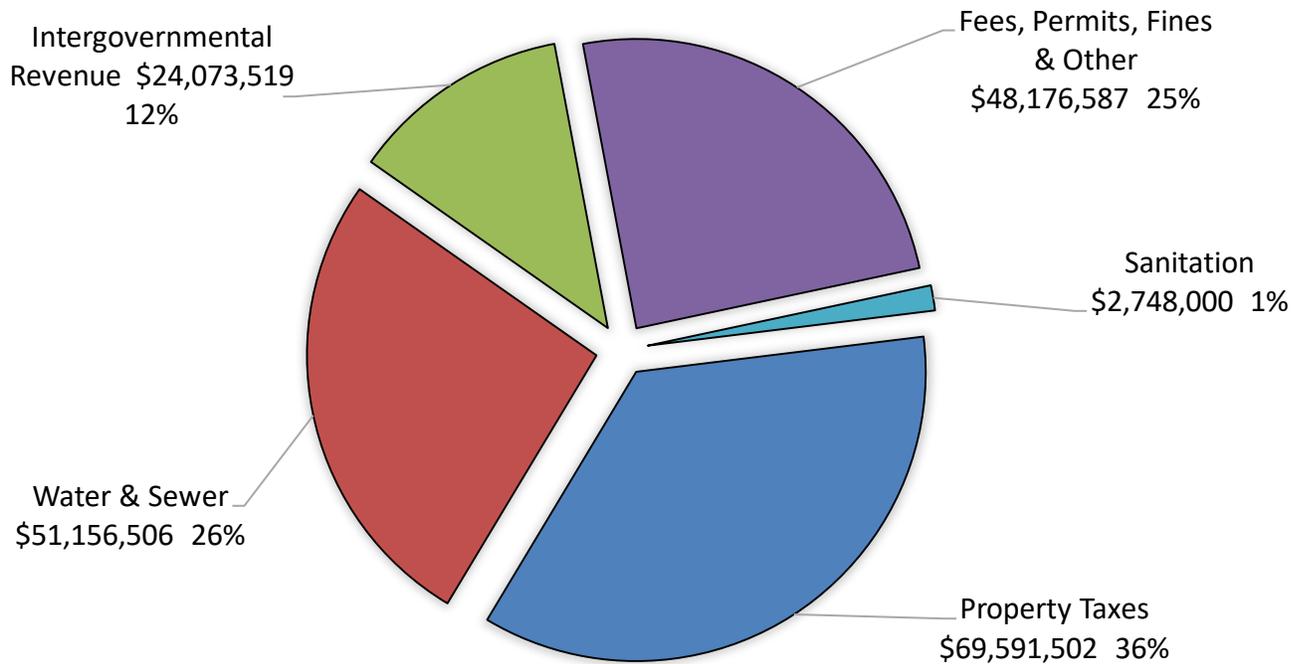
- Continued but modest growth in taxable property values are limited by State statute
- State shared revenues are based on State of Michigan projections
- Building revenue projections are based on Council approved fee schedule
- District Court revenues and expenses continue to decline with reduced caseload
- 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

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

Revenue Snapshot

- Property taxes represent 66% of General Fund Revenues. Projected taxable value, excluding capture districts, is \$2,606,715,860 which represents a 1.36% increase over the 2020-21 projection
- The millage rate increased by 0.3349 mills comprised of an increase of 0.3152 for Police & Fire Pension, a decrease of 0.0003 for Public Act 59, and an increase of 0.0200 for the Road Bond levy. The resultant levy is 28.1272 mills
- State shared revenues increased by approximately 12.6% compared to the prior budget year. Constitutional and statutory revenue payments from the State of Michigan are projected at \$6,640,768 and \$1,052,779, respectively and represent 9.4% of the General Fund revenues
- Combined General fund revenues are proposed at approximately \$82.2 million, a 4.8% increase over 2020-21
- Total revenues of all funds are proposed at approximately \$196 million, a 5.4% increase from 2020-2021

ALL FUNDS REVENUE



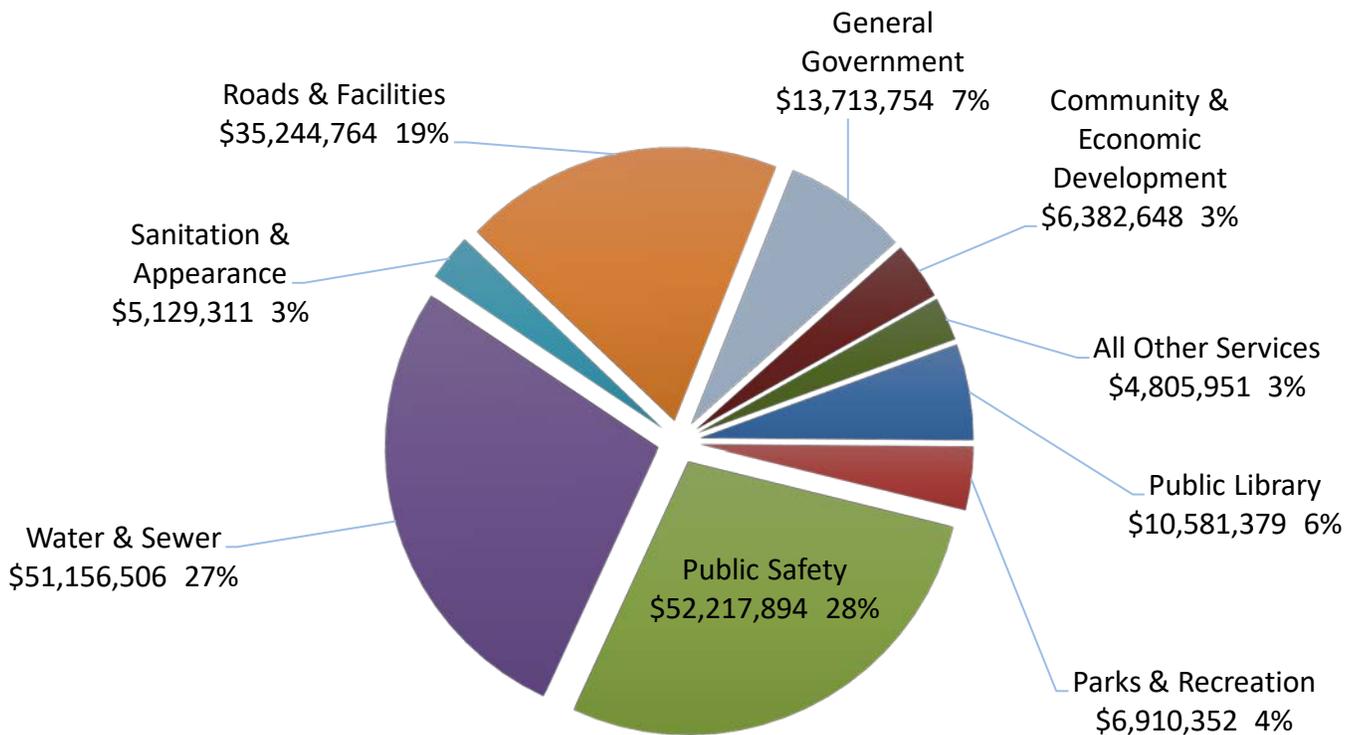
Total Revenues = \$195,746,114

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

Expenditure Snapshot

- At \$48.1 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 \$1.7 million over the prior year
- The proposed budget includes approximately \$13.7 million for general government expenditures. These costs comprise approximately 17% of the General Fund expenditures and include administration, elected officials, fiscal services, technology services, legal, human resources, and community relations
- General Fund expenditures are proposed at approximately \$82.2 million, a 4.8% increase from 2020-21
- Total expenditures of all funds are proposed at approximately \$196 million, a 5.4% increase from 2020-21

ALL FUNDS EXPENSES



Total Expenditures = \$195,746,114

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

- Proposed infrastructure Investments total approximately \$31.1 million and will leverage approximately \$3.0 million of outside funding. The below table presents a comparison of proposed and current year projects

Comparison of Proposed and current year projects

<u>Department</u>	<u>2020-2021</u>		<u>2021-2022</u>	
	<u># of Projects</u>	<u>Total Investment</u>	<u># of Projects</u>	<u>Total Investment</u>
Local Streets	2	\$5,240,000	3	\$2,400,000
Major Streets	3	7,600,690	6	16,303,150
Water & Sewer	5	13,260,000	4	12,350,000
	10	<u>\$26,100,690</u>	13	<u>\$31,053,150</u>

Comparison of budgeted career employees

<u>Budget Year</u>	<u>Employee Count (Career Only)</u>	<u>Change Over Prior Year</u>
2019-20	596	24
2020-21	619	23
2021-22	601	-12

Summary Statement

The slow recovery from the Great Recession and restoration of our tax base, the City’s primary source of funding for general operations, continue at a modest pace. 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 \$100 million. 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 ultimate impact of the pandemic on property values and other sources of funding for operations has not yet been realized. Throughout the ongoing pandemic, we have remained Southfield Strong and fiscally responsible as we continue building a thriving and sustainable community. The proposed budget represents a modified return to more typical operations from the uncertainty of the past year. 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
2021-2022**

BUDGET COMPARISON - ALL FUNDS

<u>FUND</u>	<u>20-21 APPROVED BUDGET</u>	<u>21-22 RECOMM. BUDGET</u>	<u>% CHANGE</u>
General Fund	\$78,356,703	\$82,152,083	4.8%
Cable TV Fund	1,091,158	836,702	-23.3%
Donations, Mem.Trusts and Sponsorships	200,000	200,000	-
Drug Law Enforcement Fund	200,360	144,500	-27.9%
Facilities Maintenance Fund	4,893,153	4,980,054	1.8%
Library Fund	7,965,587	10,581,379	32.8%
Local Street Fund	10,402,129	6,373,529	-38.7%
Major Street Fund	15,077,758	23,109,892	53.3%
Motor Pool Fund	4,007,115	4,033,388	0.7%
Parks and Recreation Fund	6,353,556	6,910,352	8.8%
Water and Sewer Fund	51,679,690	51,156,506	-1.0%
Auto Theft Grant	178,732	138,498	-22.5%
Community Development Block Grant	486,568	455,531	-6.4%
Michigan Indigent Defense Grant	600,500	573,700	-4.5%
Michigan Works Grants	1,911,557	1,900,000 *	-0.6%
Section 8 Housing Grants	2,248,546	2,200,000 *	-
Total Operating funds	<u>185,653,112</u>	<u>195,746,114</u>	<u>5.4%</u>
(Less Duplicating Transfers)	<u>(9,870,739)</u>	<u>(9,603,555)</u>	<u>-2.7%</u>
TOTAL BUDGET	<u><u>\$175,782,373</u></u>	<u><u>\$186,142,559</u></u>	<u><u>5.9%</u></u>

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2021-2022**

INFRASTRUCTURE CAPITAL PROJECTS

LOCAL STREETS

Section 35, Phase II	\$	2,000,000
Lockdale Pump Station		300,000
Greentrees		100,000
Sub-total	\$	<u>2,400,000</u>

MAJOR STREETS

Berg (8 Mile to Simmons)	\$	5,200,000
NB Northwestern Service Dr (Bell to Telegraph)		4,000,000
Beech Road (8Mile to 10 Mile)		2,858,611
Shiawasee (Inkster to 8 Mile)		2,500,000
9 Mile (Evergreen to Northwestern)		1,294,539
12 Mile (Lahser to Evergreen)		450,000
Sub-total	\$	<u>16,303,150</u>

WATER & SEWER

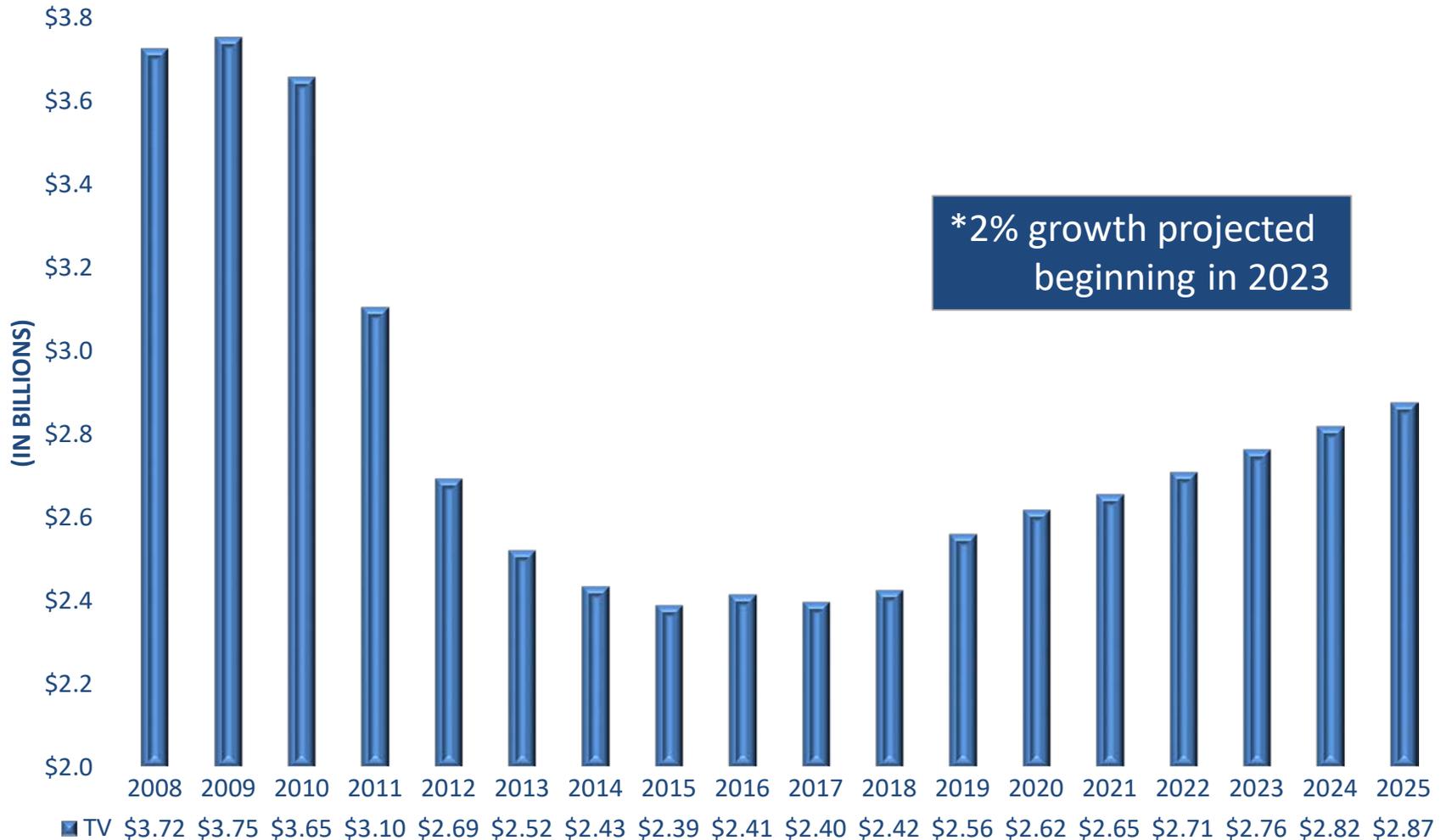
Section 25 Areas 7 & 8	\$	5,950,000
Section 35, Phase II		3,600,000
Greentrees		2,000,000
12 Mile (Lahser to Evergreen)		800,000
Sub-Total	\$	<u>12,350,000</u>

INFRASTRUCTURE CAPITAL PROJECTS GRAND TOTAL

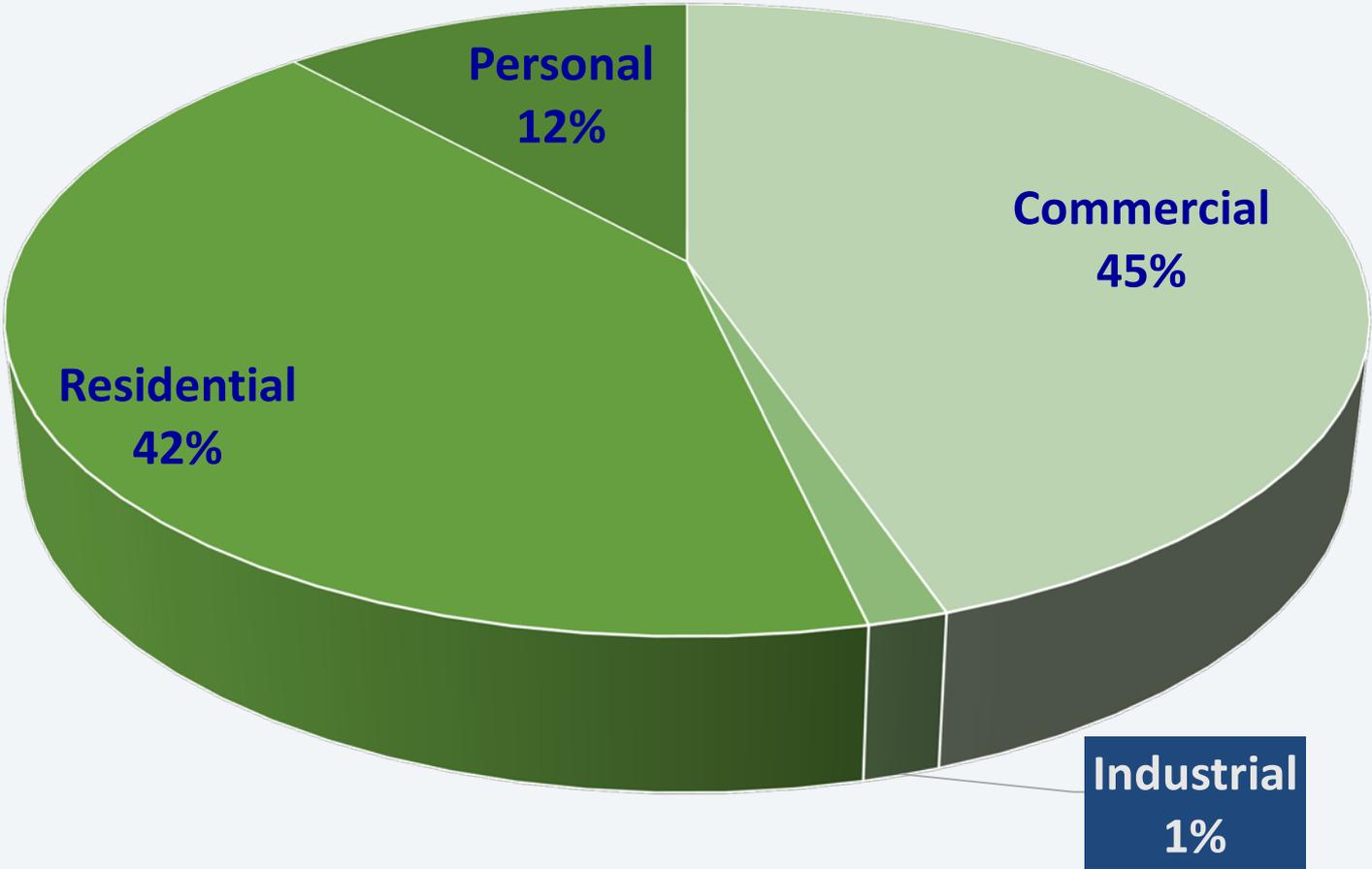
\$ 31,053,150

Taxable Property Values

2008-2025*



Composition of Taxable Value



TAX RATE COMPARATIVE

	<u>2020-21</u>	<u>2021-22</u>	<u>Increase / (Decrease)</u>
Operating:			
General Operations	6.6094	6.6094	-
Public Safety	6.8906	6.8906	-
Police & Fire Pension	5.7075	6.0227	0.3152
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	0.0191	0.0188	(0.0003)
Total Operating	<u>24.9973</u>	<u>25.3122</u>	<u>0.3149</u>
Debt Service:			
County Drains At Large	0.2150	0.2150	-
UTGO Road Bond	2.5800	2.6000	-
Total Levy	<u>27.7923</u>	<u>28.1272</u>	<u>0.3349</u>
<u>Tax Levy</u>	<u>Mills</u>	<u>Revenue</u>	

2021-2022 RECOMMENDED BUDGET
PROPERTY TAX REVENUES AND RATES

	<u>Revenue</u>	<u>Rate*</u>
General Operations	17,522,696	6.6094
Police & Fire	18,268,208	6.8906
Police & Fire Pension	15,967,250	6.0227
Residential Street Maintenance	2,651,178	1.0000
Parks & Recreation	4,639,562	1.7500
Library	7,423,299	2.8000
Public Act 298	585,115	0.2207
Public Act 59	49,842	0.0188
	<hr/>	<hr/>
Total Operating	67,107,150	25.3122
County Drains at Large	570,003	0.2150
UTGO Road Bond	6,893,063	2.6000
Local Development Finance Authority III	-	**
Smart Zone	268,397	**
Brownfield Redevelopment Authority	964,276	**
Renaissance Zone (Tool and Die)	17,925	**
	<hr/>	<hr/>
Grand Total	75,820,814	28.1272
Taxable Valuation (TV)	2,651,178,080	
Less:		
Captured by LDFA III	-	
Captured by DDA/TIF	-	
Captured by Smart Zone	9,542,250	
Captured by Brownfield Redevelopment Authority	34,282,690	
Captured by Renaissance Zone (Tool & Die)	637,280	
	<hr/>	
Total Taxable Value excluding Capture Districts	2,606,715,860	

*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.

TAX REVENUE FACTORS

21-22 TAX BASE FOR CITY OPERATIONS	\$2,651,178,080
20-21 TAX BASE FOR CITY OPERATIONS	\$2,614,576,600
	A difference of: \$36,601,480 or 1.4%

CHANGE IN TAX REVENUES FOR CITY OPERATIONS

	<u>20-21</u>	<u>21-22</u>	<u>\$ / % Difference</u>		
GENERAL FUND:					
General Operating	\$17,280,783	\$17,522,696	241,913	/	1.4%
Police & Fire	18,016,002	18,268,208	252,206	/	1.4%
Police & Fire Pension	14,922,696	15,967,250	1,044,554	/	7.0%
Publicity (PA59)*	49,938	49,842	(96)	/	-0.2%
Total General Fund Operating	<u>50,269,419</u>	<u>51,807,996</u>	<u>1,538,577</u>	/	3.1%
ROADSIDE APPEARANCE (PA298)	577,037	585,115	8,078	/	1.4%
RESIDENTIAL STREETS	2,614,577	2,651,178	36,601	/	1.4%
PARKS & RECREATION	4,575,509	4,639,562	64,053	/	1.4%
LIBRARY	7,320,814	7,423,299	102,485	/	1.4%
Total Operating	<u>65,357,356</u>	<u>67,107,150</u>	<u>1,749,794</u>	/	2.7%

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

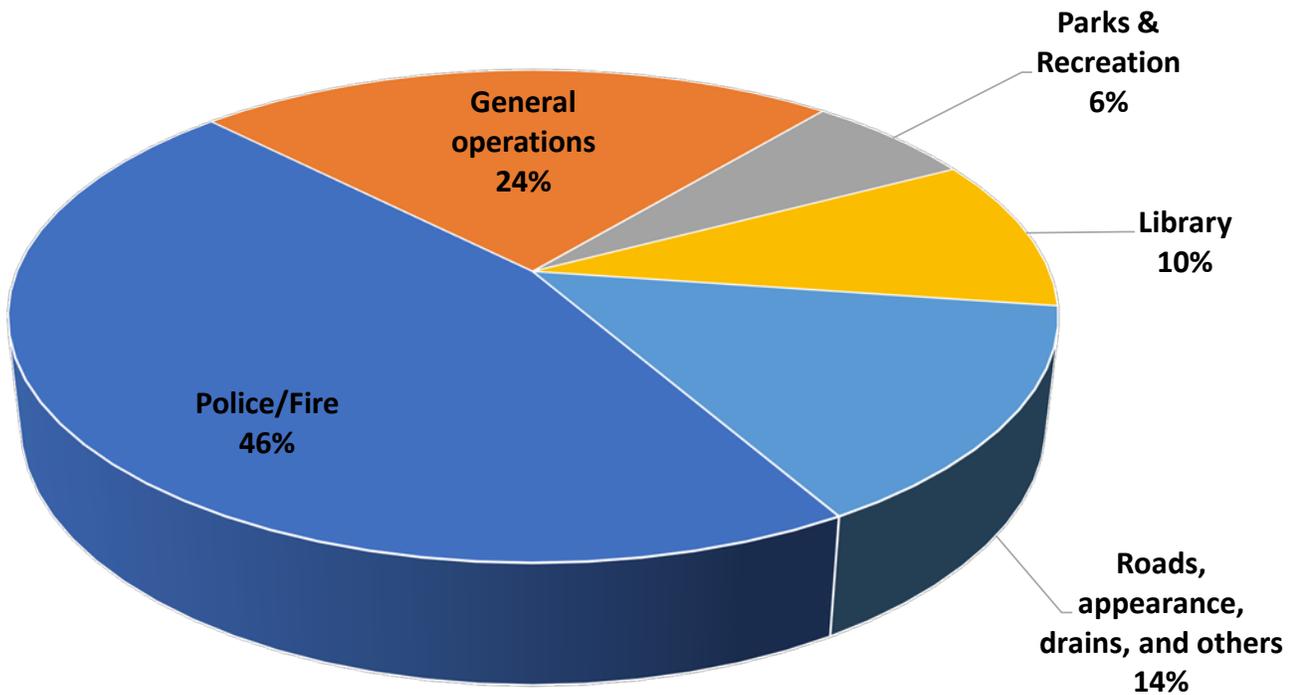
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2021-2022**

SERVICES PROVIDED FOR PROPERTY TAX DOLLARS

Figures are based on a Southfield home with a market value of \$200,000 and a taxable value of \$100,000.

City Services Provided:	Millage Rate	Annual Property Taxes
Police/Fire	12.9133	\$ 1,291
General operations	6.6094	661
Parks & Recreation	1.7500	175
Library	2.8000	280
Roads, appearance, drains, and others	4.0545	405
Total City services	28.1272	\$ 2,813

PROPERTY TAX DOLLARS DISTRIBUTION



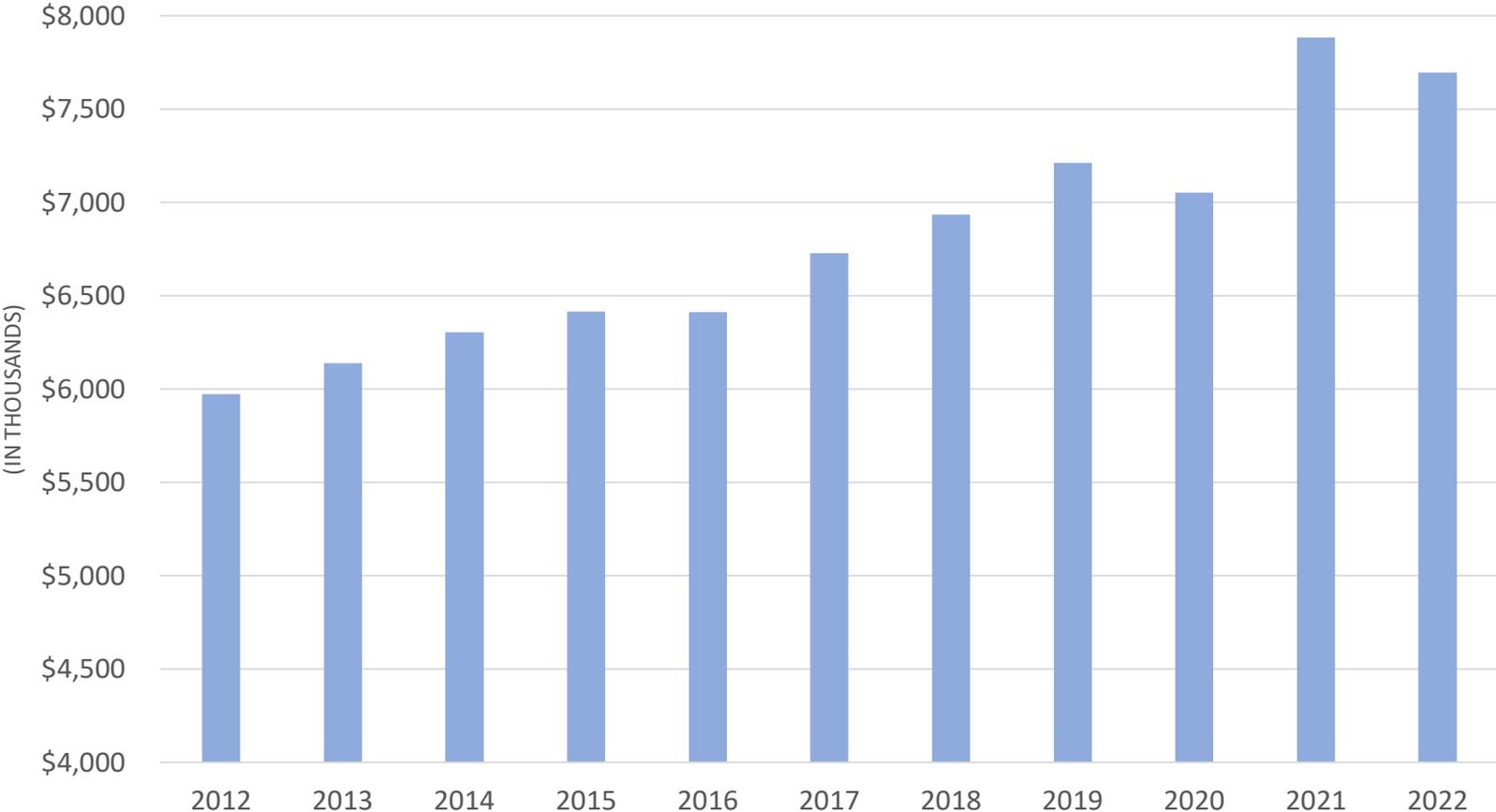
**CITY OF SOUTHFIELD
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EXECUTIVE SUMMARY
2021-2022**

MILLAGE HISTORY

OPERATING	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11
General Operations	6.6453	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094
Public Safety	2.8479	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325
Police / Fire Pension	1.3495	1.2910	1.3063	1.4583	1.6017	1.7096	1.6772	1.7672	1.6889	1.7000	1.8788
Res. Street Maint.	.9492	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440
R-O-W Appearance	.5083	.5348	.4401	.4913	.4227	.4227	.3361	.2539	.3322	.3370	.1582
Parks & Recreation	1.6614	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524
Library	<u>2.1048</u>	<u>2.0934</u>									
Public Act 59	-	-	-	-	-	-	-	-	-	-	-
Total Operating	16.0664	15.9575	15.8781	16.0813	16.1561	16.2640	16.2640	16.1450	16.1528	16.1687	16.1687
Debt Service	.3804	.3065	.2748	.2615	.0277	-	-	-	-	-	-
UTGO Road Bond	-	-	-	-	-	-	-	-	-	-	-
Drains-at-Large	-	-	-	-	.1590	.0788	.1978	.1900	.1900	.1741	.1741
TOTAL	16.4468	16.2640	16.1529	16.3428	16.3428	16.3428	16.4618	16.3350	16.3428	16.3428	16.3428
OPERATING	11-12*	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
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	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906
Police / Fire Pension	3.0004	3.9424	4.7197	4.4500	4.3971	4.3714	4.5249	5.0552	5.7423	5.7075	6.0227
Res. Street Maint.	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
R-O-W Appearance	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207	.2207
Parks & Recreation	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500	1.7500
Library	2.8000	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>	<u>0.0188</u>
Total Operating	22.2711	23.2345	24.0138	23.7441	23.6912	23.6633	23.8164	24.3462	25.0325	24.9973	25.3122
Debt Service	-	-	-	-	-	-	-	-	-	-	-
UTGO Road Bond	-	-	-	-	2.5800	2.5800	2.5800	2.5800	2.5800	2.5800	2.6000
Drains-at-Large	.3591	.4873	.4873	.4873	.4873	.1467	.0267	.1467	.2150	.2150	.2150
TOTAL	22.6302	23.7218	24.5011	24.2314	26.7585	26.3900	26.4231	27.0729	27.8275	27.7923	28.1272

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

State Shared Revenue

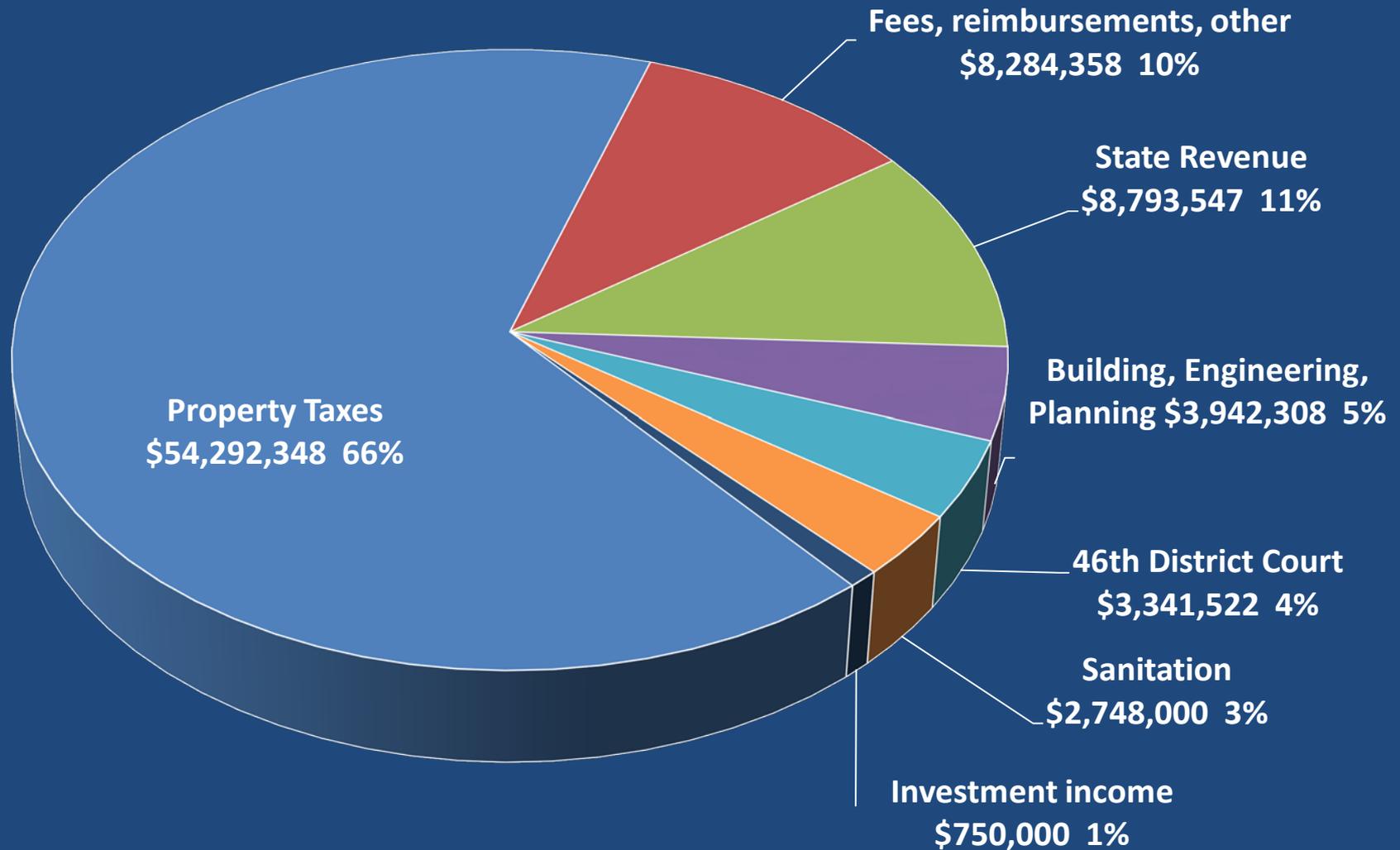


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2021-2022**

BUDGET COMPARISON - GENERAL FUND REVENUES

	20-21 APPROVED BUDGET	21-22 RECOMM. BUDGET	% CHANGE
General Operating Levy	\$ 17,280,783	\$ 17,522,696	1.4%
Police & Fire Levy	18,016,002	18,268,208	1.4%
Police & Fire Pension Levy	14,922,696	15,967,250	7.0%
Publicity Levy	49,938	49,842	0.0%
Tax Administration Fees & Penalties	2,413,003	2,484,352	3.0%
Sales Tax Returns - Constitutional	5,463,140	6,640,768	21.6%
Sales Tax Returns - Statutory	1,057,941	1,052,779	-0.5%
Local Community Stabilization	1,000,000	1,100,000	10.0%
Cable Franchise Fees	1,375,000	1,347,500	-2.0%
Sanitation Charges	2,748,000	2,748,000	0.0%
Building Department Revenues	2,946,300	2,776,540	-5.8%
Engineering Revenues	1,201,310	1,165,768	-3.0%
District Court Revenues	3,567,557	3,341,522	-6.3%
Reimbursements	1,591,293	1,582,541	-0.5%
Fees, Licenses, and Permits	3,304,409	3,152,725	-4.6%
Investment Income	500,000	750,000	50.0%
Interfund Reimbursements	919,331	1,254,291	36.4%
Total Revenues Exclusive of Fund Balance	78,356,703	81,204,782	
Use of Restricted Fund Balance:			
Sanitation:		347,301	
Right-of-way/Metro Authority:		600,000	
Total General Fund	\$ 78,356,703	\$ 82,152,083	4.8%

General Fund Revenues 2021-2022

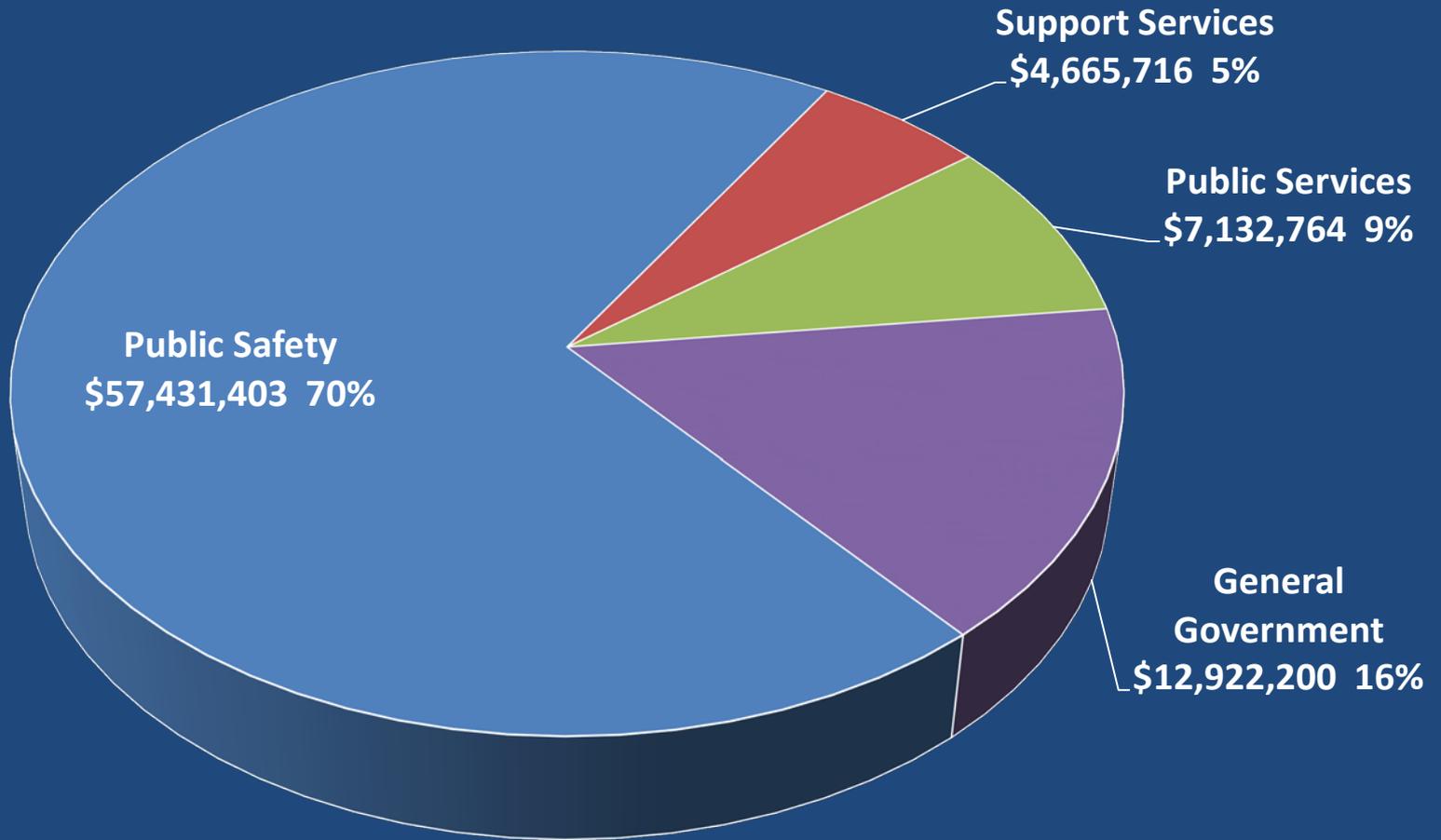


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2021-2022**

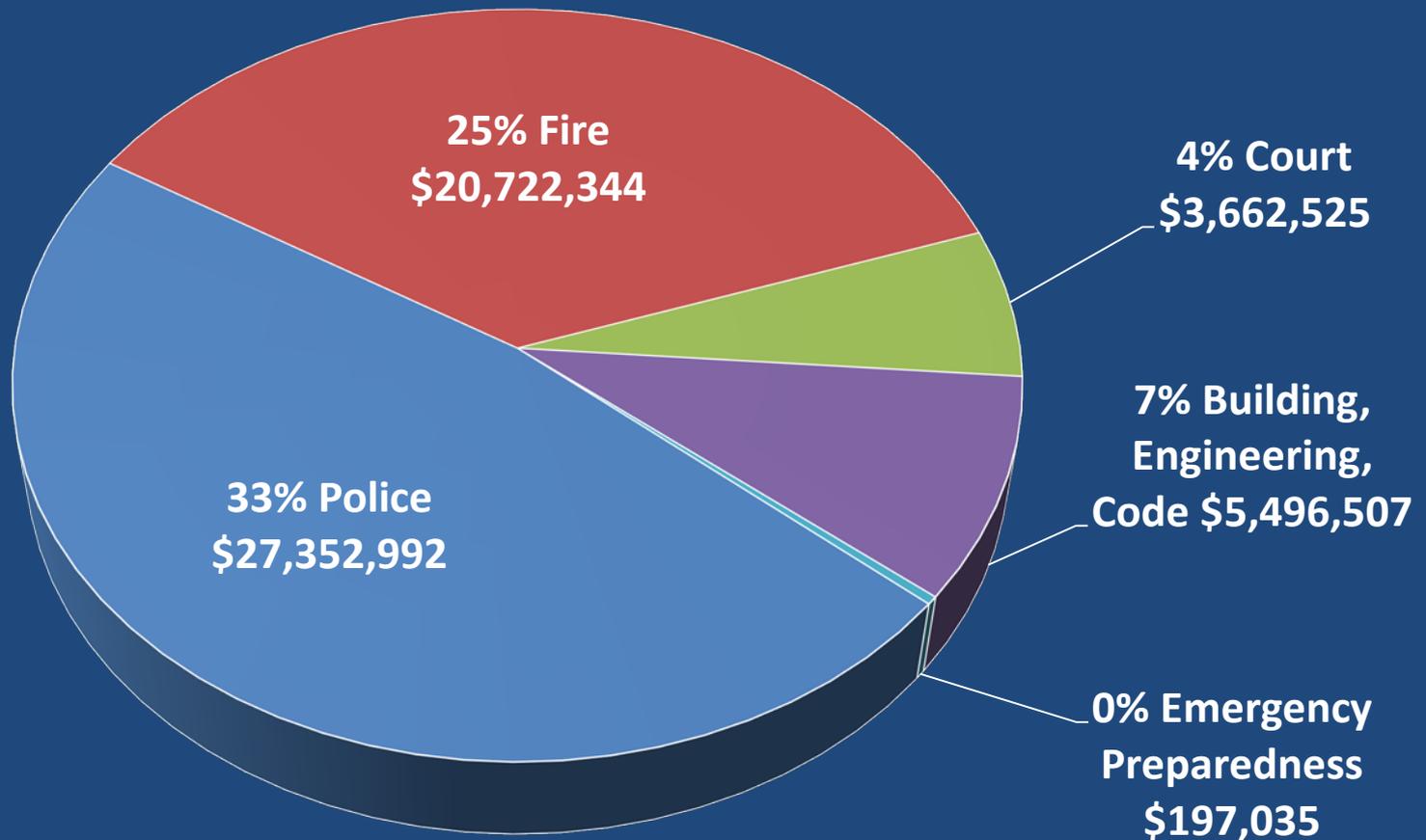
BUDGET COMPARISON - GENERAL FUND EXPENDITURES

	20-21 APPROVED BUDGET	21-22 RECOMM. BUDGET	% CHANGE
Administration	\$ 691,270	\$ 696,828	0.8%
Assessing	1,249,464	1,178,639	-5.7%
Building	2,687,092	2,575,020	-4.2%
Business Development	413,776	396,308	-4.2%
Central Services	802,454	899,889	12.1%
City Attorney	847,640	1,050,678	24.0%
Clerk	1,160,900	1,140,207	-1.8%
Code Enforcement	1,547,303	1,423,664	-8.0%
Community Relations	735,888	791,554	7.6%
Council	198,980	202,684	1.9%
Court - 46th District	3,647,728	3,662,525	0.4%
Emergency Preparedness	110,373	197,035	78.5%
Engineering	1,631,615	1,497,823	-8.2%
Fire	18,881,045	20,722,344	9.8%
Fiscal Services	2,827,634	2,976,960	5.3%
Human Resources	1,404,559	1,417,654	0.9%
Mayor's Office	128,912	128,348	-0.4%
Planning	798,285	1,532,125	91.9%
Police	27,449,558	27,352,992	-0.4%
Sanitation	2,669,966	3,095,301	15.9%
Streets and Highways	459,725	761,923	65.7%
Support Services	4,402,192	4,665,716	6.0%
Technology Services	2,221,181	2,339,504	5.3%
Transportation	515,998	555,553	7.7%
Treasurer	873,165	890,809	2.0%
Total General Fund	<u><u>\$78,356,703</u></u>	<u><u>\$82,152,083</u></u>	<u><u>4.8%</u></u>

General Fund Expenditures 2021-2022



Public Safety Percent of General Fund Expenditures 2021-2022



Percentages shown are in relation to total General Fund expenditures

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2021-2022**

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	\$14,700,181
Restricted for right-of-way (Metro Act)	1,389,280
Sanitation reserve	809,422
Committed to specific programs:	
Dispatch improvements	\$1,102,877
Emergency cleanup	764,594
Equalization reserve	1,000,000
Local improvement revolving - Northland	12,932,976
Building infrastructure reserve	8,500,000
Tax base initiatives reserve	3,000,000
Wage adjustments	1,500,000
Total Committed	\$28,800,447
Assigned:	
Encumbrances	\$463,577
Unassigned	\$15,759,131
Total Fund Balance - June 30, 2020 *	\$61,922,038

* 2019-2020 Comprehensive Annual Financial Report