



MUNICIPAL BUDGET EXECUTIVE SUMMARY

**JULY 1, 2022 - JUNE 30, 2023
SOUTHFIELD, MICHIGAN**

May 2, 2022

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

RE: Recommended Budget for 2022-23 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, 2022.

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, continues 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 return to more typical operations from the uncertainty of the past two years. 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. 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 \$86,089,422 is largely supported by property taxes of \$56,445,815 which represent 66% of General Fund revenue. The tax base of \$2,798,904,650 represents growth of 5.6% over the current fiscal year although the City will not fully recognize this growth in revenue due to Headlee. Revenue sharing from the State of Michigan, including Local Community Stabilization funds, are anticipated to generate \$10,012,678 or just over 12% of General Fund Revenues.

General Fund expenditures are budgeted at \$86,089,422 driven by personnel costs of \$61,742,307 which represents 72% of General Fund expenditures. Capital Projects within the General Fund total \$1.8 million and include:

- \$200K for right-of-way improvements utilizing Metro Act funds
- \$400K for a new storage facility for the Fire department
- \$600K for renovations and refinishing at all fire stations
- \$130K for EKG's, defibrillators, and CPR devices for the Fire department
- \$300K for range repairs and flooring replacement for the Police Department
- \$130K for technology equipment for Technology Services

Significant capital projects across funds include:

- \$3.3 million in the Library fund for building improvements, equipment, and media
- \$5.7 million in Local Street improvements
- \$5.7 million in Major Street improvements
- \$13.1 million in Water & Sewer infrastructure
- \$1.4 million in Public Works facilities renovations

The proposed 2022-2023 budget for all City funds anticipates balanced revenues & expenditures of \$186,099,905.

Respectfully submitted,



Kenson J. Siver, Ed. D.
Mayor



Frederick E. Zorn, Jr., CEcD
City Administrator

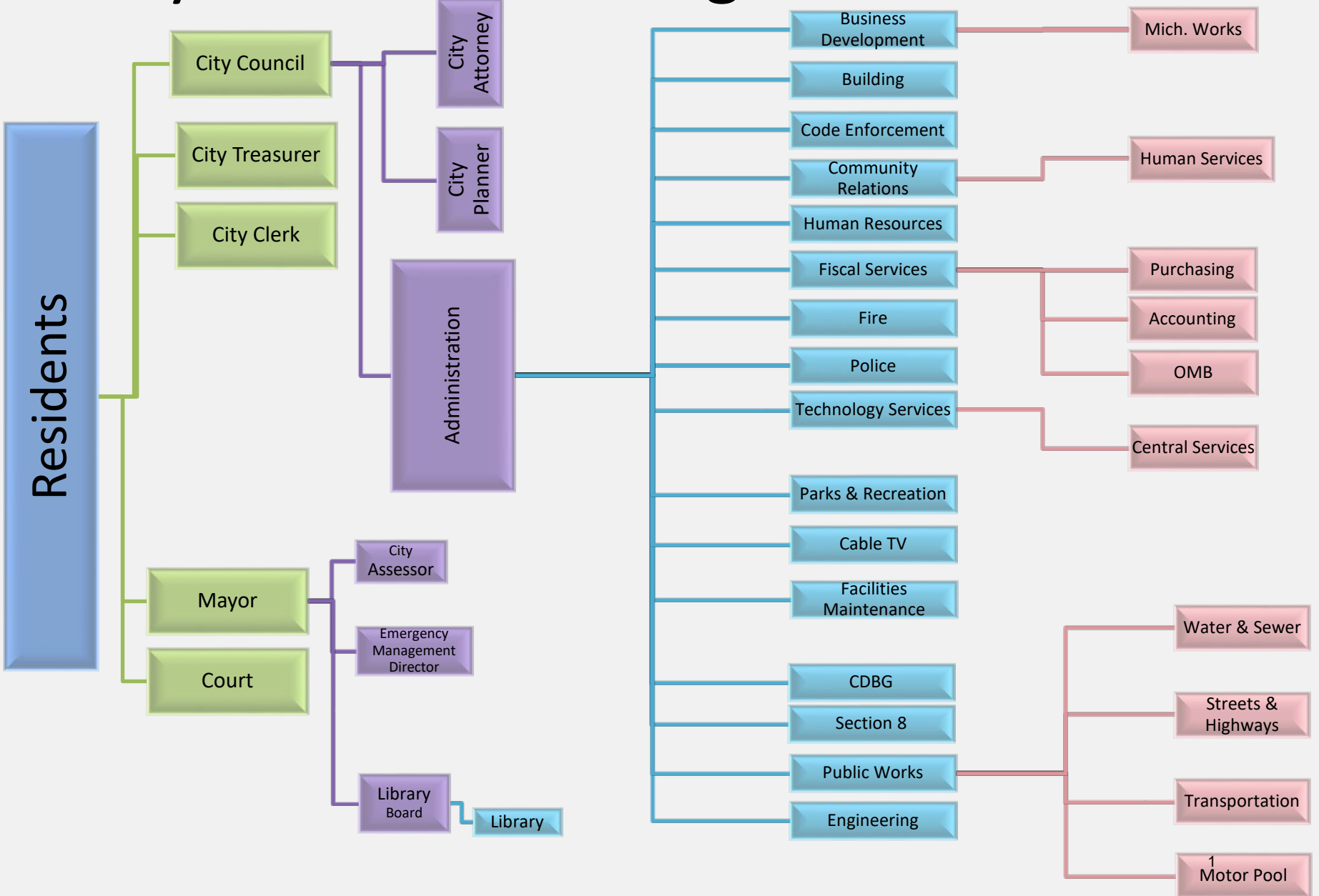
Austen T. Michaels

Austen T. Michaels, CPA
Director of Fiscal Services

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City of Southfield Organization Chart



2022-2023 Recommended Budget

City of Southfield

	Recommended Revenues		Recommended Expenditures
GENERAL FUND:		GENERAL FUND:	
General Operating Levy	\$18,271,529	Administration	\$737,196
Police & Fire Levy	19,048,785	Assessing	1,189,901
Police & Fire Pension Levy	15,409,090	Building	2,596,388
Publicity Levy	49,821	Business Development	384,601
Tax Administration Fees & Penalties	2,534,671	Central Services	1,058,050
Sales Tax Returns - Constitutional	7,354,620	City Attorney	1,070,897
Sales Tax Returns - Statutory	1,158,058	Clerk	1,220,475
Local Community Stabilization	1,500,000	Code Enforcement	1,487,259
Cable Franchise Fees	1,320,550	Community Relations	777,538
Sanitation Charges	2,748,000	Council	214,248
Building Revenues	2,737,207	Court - 46th District	3,619,318
Engineering Revenues	1,224,715	Emergency Preparedness	139,095
District Court Revenues	2,712,522	Engineering	1,579,766
Reimbursements and other	1,493,285	Fire	21,045,636
Fees, Licenses & Permits	3,208,978	Fiscal Services	3,002,131
Investment Income	750,000	Human Resources	1,929,797
Interfund Reimbursements	2,835,672	Mayor's Office	133,602
		Planning	1,079,705
Use of Restricted Fund Balance:		Police	29,411,094
Sanitation	398,414	Sanitation	3,146,414
Right-of-way/Metro Authority	200,000	Streets & Highways	1,530,346
		Support Services	3,416,065
		Technology Services	2,643,277
		Transportation	555,773
		Treasurer	987,345
TOTAL GENERAL FUND	\$84,955,917	TOTAL GENERAL FUND	\$84,955,917
CABLE TV FUND	\$789,221	CABLE TV FUND	\$789,221
DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000	DONATIONS, MEM. TRUSTS & SPONSORSHIPS	200,000
DRUG LAW ENFORCEMENT FUND	9,500	DRUG LAW ENFORCEMENT FUND	9,500
FACILITIES MAINTENANCE FUND	4,456,101	FACILITIES MAINTENANCE FUND	4,456,101
LIBRARY FUND	12,410,597	LIBRARY FUND	12,410,597
LOCAL STREETS FUND	9,408,963	LOCAL STREETS FUND	9,408,963
MAJOR STREETS FUND	12,530,087	MAJOR STREETS FUND	12,530,087
MOTOR POOL FUND	4,471,843	MOTOR POOL FUND	4,471,843
PARKS & RECREATION FUND	8,293,695	PARKS & RECREATION FUND	8,293,695
WATER & SEWER FUND	51,458,330	WATER & SEWER FUND	51,458,330
TOTAL OUTSIDE FUNDS	\$104,028,337	TOTAL OUTSIDE FUNDS	\$104,028,337
AUTO THEFT PREVENTION	\$152,903	AUTO THEFT GRANT	\$152,903
COMM. DEVELOPMENT BLOCK GRANT	448,079	COMM. DEVELOPMENT BLOCK GRANT	448,079
MICHIGAN INDIGENT DEFENSE GRANT	591,900 *	MICHIGAN INDIGENT DEFENSE GRANT	591,900
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	\$5,292,882	TOTAL GRANT FUNDS	\$5,292,882
TOTAL ALL FUNDS	\$194,277,136	TOTAL ALL FUNDS	\$194,277,136
(DUPLICATING TRANSFERS)	(\$9,198,662)	(DUPLICATING TRANSFERS)	(\$9,198,662)
TOTAL REVENUES	\$185,078,474	TOTAL EXPENDITURES	\$185,078,474

* Preliminary Estimates Pending Awards

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

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 slow recovery from the Great Recession and restoration of our tax base, the City's primary source of funding for general operations, continues 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 return to more typical operations from the uncertainty of the past two years. 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.

Budget Assumptions

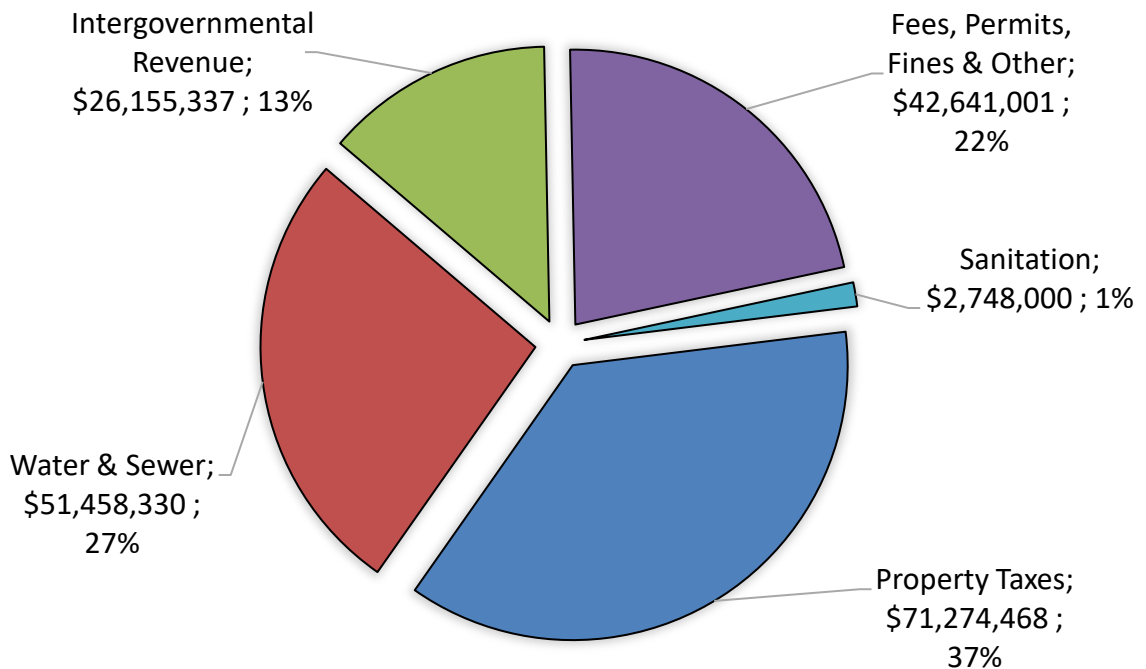
- Continued but modest growth in taxable property values are limited by State statute
- State shared revenues are based on State of Michigan projections
- Building revenue projections are based on Council approved fee schedule
- District Court revenues and expenses continue to decline with reduced caseload
- 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 65% of General Fund Revenues. Projected taxable value is \$2,798,904,650 which represents an increase of approximately \$147 million or 5.6% over the 2021-22 projection
- The millage rate decreased by 0.7526 mills comprised of a 0.2342 reduction due to the Headlee rollback and a 0.5173 reduction in the Police & Fire Pension rate. The resultant levy is 27.3746 mills
- State shared revenues increased by approximately 14% compared to the prior budget year. Constitutional and statutory revenue payments from the State of Michigan are projected at \$7,354,620 and \$1,052,779, respectively and represent 10% of the General Fund revenues
- Combined General fund revenues are proposed at approximately \$85 million, a 3.4% increase over 2021-22
- Total revenues of all funds are proposed at approximately \$194.3 million, a 0.75% decrease from 2021-2022

ALL FUNDS REVENUE



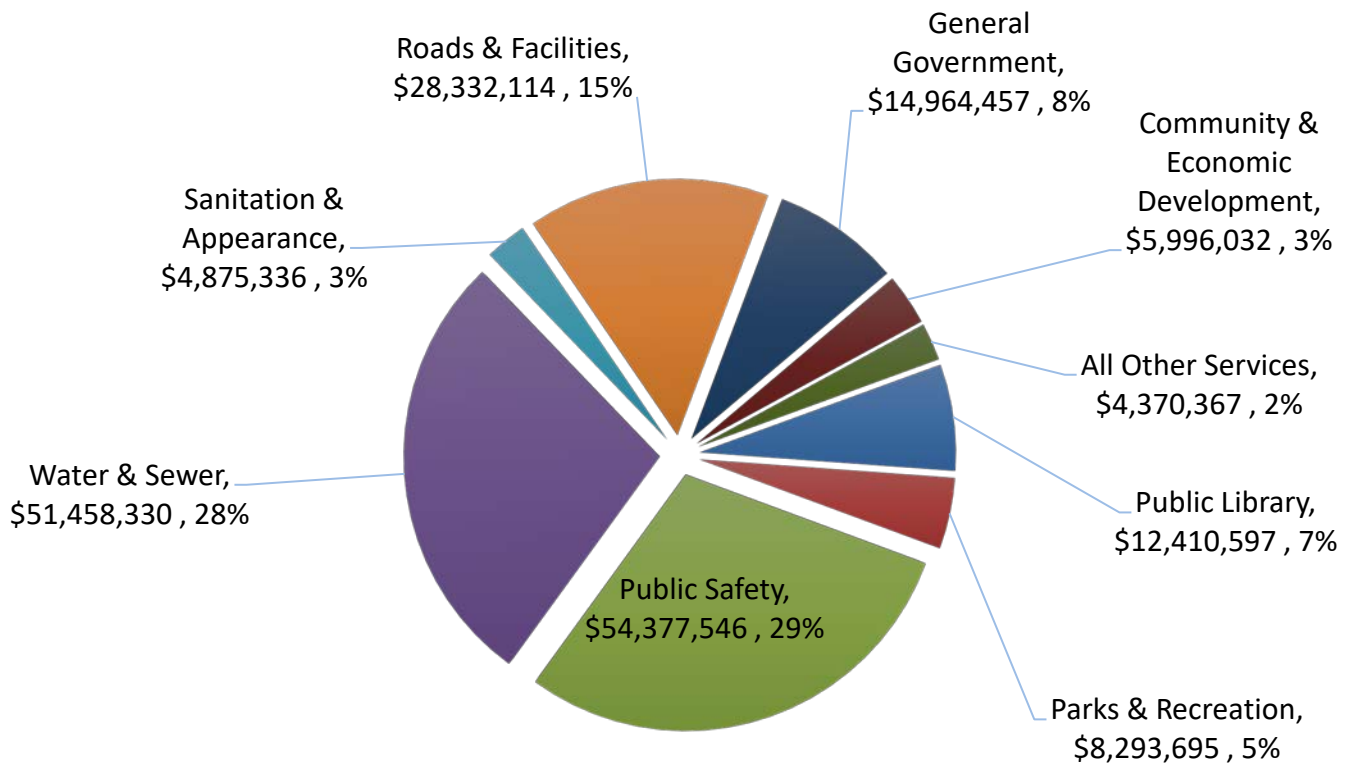
Total Revenues = \$194,277,136

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

Expenditure Snapshot

- At \$50.5 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 \$2.4 million over the prior year
- The proposed budget includes approximately \$15 million for general government expenditures. These costs comprise approximately 18% of the General Fund expenditures and include Administration, elected officials, City Clerk, City Attorney, City Treasurer, Assessing, Fiscal Services, Technology Services, Human Resources, and Community Relations
- Combined General Fund expenditures are proposed at approximately \$85 million, a 3.4% increase from 2021-22
- Total expenditures of all funds are proposed at approximately \$194.3 million, a 0.75% decrease from 2021-22

ALL FUNDS EXPENSES



Total Expenditures = \$194,277,136

RECOMMENDED BUDGET HIGHLIGHTS (cont.)

- Proposed infrastructure Investments total approximately \$19.5 million based on available funding. The below table presents a comparison of proposed and current year projects

Comparison of Proposed and current year projects

Department	2021-2022		2022-2023	
	# of Projects	Total Investment	# of Projects	Total Investment
Local Streets	3	\$2,400,000	3	\$5,703,000
Major Streets	6	16,303,150	6	5,700,000
Water & Sewer	4	12,350,000	4	8,117,000
	13	<u>\$31,053,150</u>	13	<u>\$19,520,000</u>

Comparison of budgeted career employees

Budget Year	Employee Count (Career only)	Change Over Prior Year
2020-21	619	23
2021-22	601	-18
2022-23	595	-6

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 couple years. 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
2022-2023**

BUDGET COMPARISON - ALL FUNDS

<u>FUND</u>	<u>21-22 APPROVED BUDGET</u>	<u>22-23 RECOMM. BUDGET</u>	<u>% CHANGE</u>
General Fund	\$82,152,083	\$84,955,917	3.4%
Cable TV Fund	836,702	789,221	-5.7%
Donations, Mem.Trusts and Sponsorships	200,000	200,000	-
Drug Law Enforcement Fund	144,500	9,500	-93.4%
Facilities Maintenance Fund	4,980,054	4,456,101	-10.5%
Library Fund	10,581,379	12,410,597	17.3%
Local Street Fund	6,373,529	9,408,963	47.6%
Major Street Fund	23,109,892	12,530,087	-45.8%
Motor Pool Fund	4,033,388	4,471,843	10.9%
Parks and Recreation Fund	6,910,352	8,293,695	20.0%
Water and Sewer Fund	51,156,506	51,458,330	0.6%
Auto Theft Grant	138,498	152,903	10.4%
Community Development Block Grant	455,531	448,079	-1.6%
Michigan Indigent Defense Grant	573,700	591,900	3.2%
Michigan Works Grants	1,900,000 *	1,900,000	0.0%
Section 8 Housing Grants	2,200,000 *	2,200,000	-
Total Operating funds	<u>195,746,114</u>	<u>194,277,136</u>	<u>-0.8%</u>
(Less Duplicating Transfers)	<u>(9,603,555)</u>	<u>(9,198,662)</u>	<u>-4.2%</u>
TOTAL BUDGET	<u><u>\$186,142,559</u></u>	<u><u>\$185,078,474</u></u>	<u><u>-0.6%</u></u>

**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

INFRASTRUCTURE CAPITAL PROJECTS

LOCAL STREETS

Tanglewood	\$ 3,703,000
Asphalt Rehabilitation	1,000,000
Concrete Patching	1,000,000
Sub-total	\$ 5,703,000

MAJOR STREETS

Berg (8 Mile to Simmons)	\$ 2,300,000
NB Northwestern Service Dr (Bell to Telegraph)	1,000,000
Lockdale Pump Station	325,000
Shiawasee (Inkster to 8 Mile)	1,850,000
MDOT 8 Mile Rd. (M-39 to M-53)	75,000
MDOT Telegraph and 8 Mile Rd.	150,000
Sub-total	\$ 5,700,000

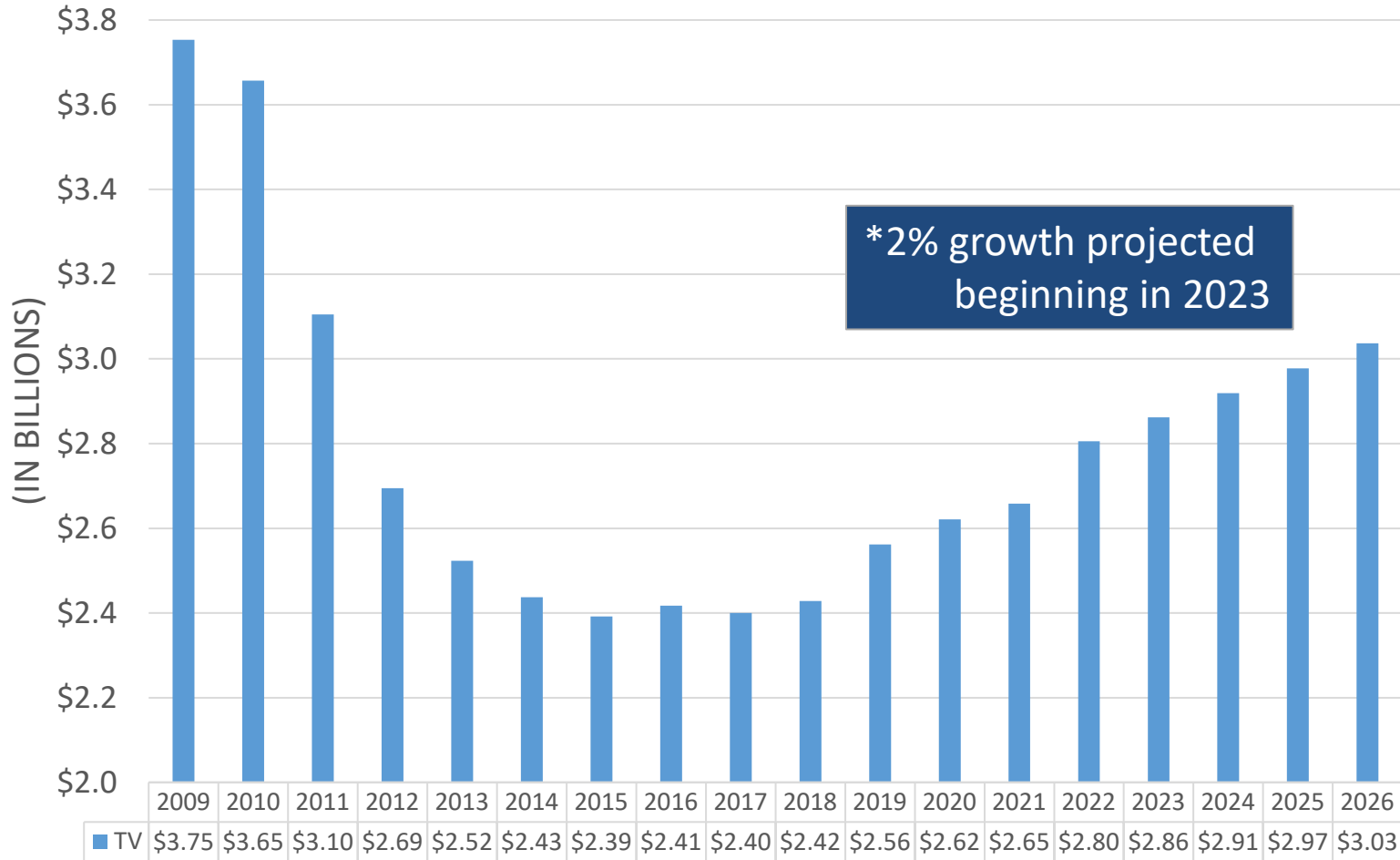
WATER & SEWER

Tanglewood	\$ 3,197,000
Harvard Lift Station	2,070,000
Section 11 water main lining	2,800,000
MDOT Telegraph and 8 Mile Rd.	50,000
Sub-Total	\$ 8,117,000

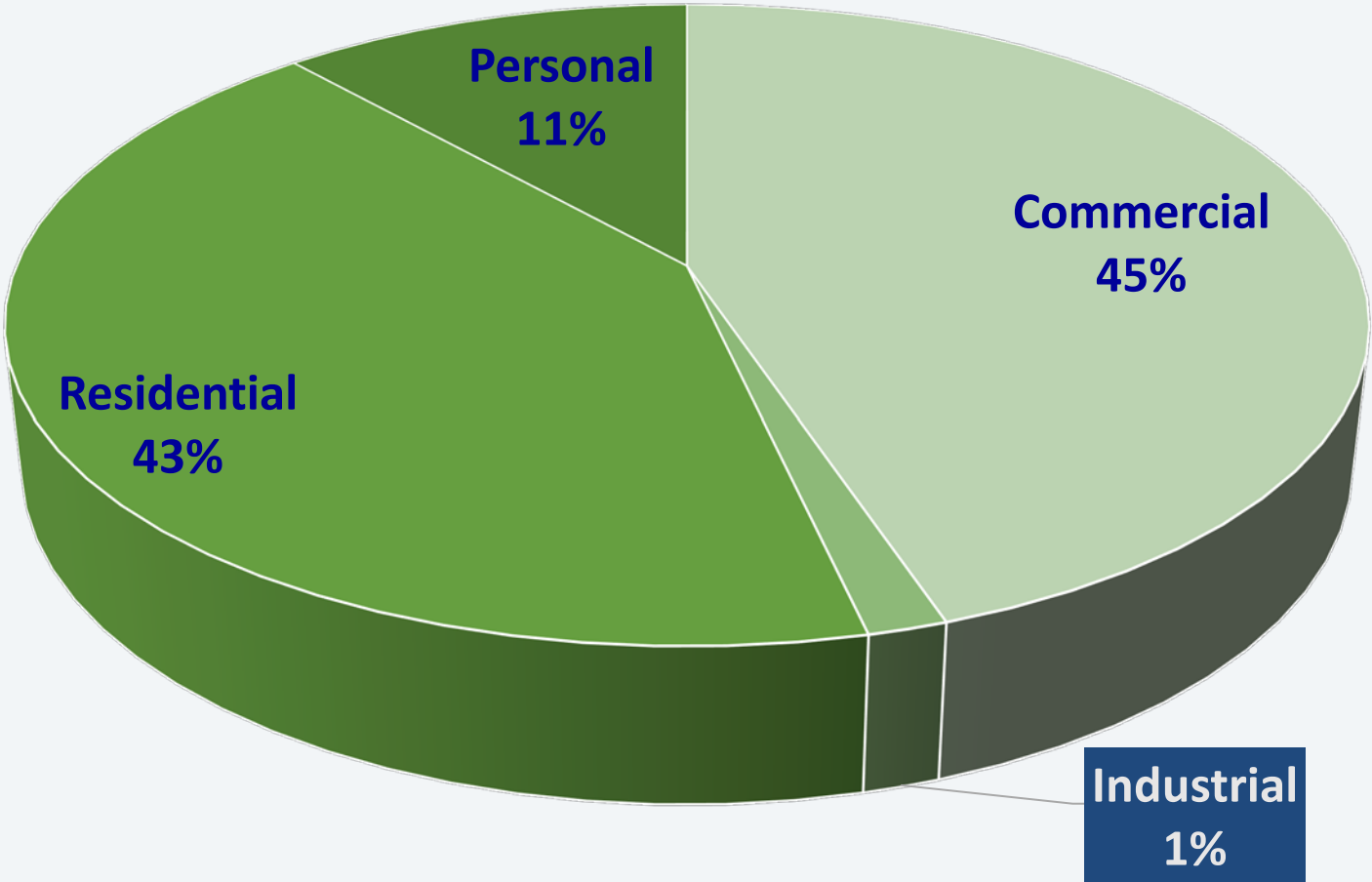
INFRASTRUCTURE CAPITAL PROJECTS GRAND TOTAL

\$ 19,520,000

Taxable Property Values 2009-2026



Composition of Taxable Value



TAX RATE COMPARATIVE

	<u>2021-22</u>	<u>2022-23</u>	<u>Increase / (Decrease)</u>
Operating:			
General Operations	6.6094	6.5281	(0.0813)
Public Safety	6.8906	6.8058	(0.0848)
Police & Fire Pension	6.0227	5.5054	(0.5173)
Residential Street Maintenance	1.0000	0.9877	(0.0123)
Parks & Recreation	1.7500	1.7285	(0.0215)
Library	2.8000	2.7656	(0.0344)
Public Act 298	0.2207	0.2207	0.0000
Public Act 59	0.0188	0.0178	(0.0010)
Total Operating	<u>25.3122</u>	<u>24.5596</u>	<u>(0.7526)</u>
Debt Service:			
County Drains At Large	0.2150	0.2150	-
UTGO Road Bond	2.6000	2.6000	-
Total Levy	<u>28.1272</u>	<u>27.3746</u>	<u>(0.7526)</u>
<u>Tax Levy</u>			
	<u>Mills</u>	<u>Revenue</u>	
Operations	24.5596	\$68,739,979	
Non-operating	2.8150	7,878,917	
Totals	<u><u>27.3746</u></u>	<u><u>\$76,618,895</u></u>	

2022-2023 RECOMMENDED BUDGET
PROPERTY TAX REVENUES AND RATES

	<u>Revenue</u>	<u>Rate*</u>
General Operations	18,271,529	6.5281
Police & Fire	19,048,785	6.8058
Police & Fire Pension	15,409,090	5.5054
Residential Street Maintenance	2,764,478	0.9877
Parks & Recreation	4,837,907	1.7285
Library	7,740,651	2.7656
Public Act 298	617,718	0.2207
Public Act 59	49,821	0.0178
Total Operating	<u>68,739,979</u>	<u>24.5596</u>
County Drains at Large	601,764	0.2150
UTGO Road Bond	7,277,152	2.6000
Local Development Finance Authority III	-	**
Smart Zone	338,868	**
Brownfield Redevelopment Authority	1,282,035	**
Renaissance Zone (Tool and Die)	17,298	**
Grand Total	<u>78,257,096</u>	<u>27.3746</u>
Taxable Valuation (TV)	2,798,904,650	
Less:		
Captured by LDFA III	-	
Captured by DDA/TIF	-	
Captured by Smart Zone	12,378,930	
Captured by Brownfield Redevelopment Authority	46,833,003	
Captured by Renaissance Zone (Tool & Die)	631,887	
Total Taxable Value excluding Capture Districts	<u>2,739,060,830</u>	

*Mills per \$1,000 of TV

**Total millage of 24.7746 (total reduced by UTGO road bond millage) applied to taxable value of LDFA and other special authorities.

TAX REVENUE FACTORS

22-23 TAX BASE FOR CITY OPERATIONS	\$2,798,904,650
21-22 TAX BASE FOR CITY OPERATIONS	\$2,651,178,080
	A difference of: \$147,726,570 or 5.6%

CHANGE IN TAX REVENUES FOR CITY OPERATIONS

	<u>21-22</u>	<u>22-23</u>	<u>\$ / %</u>	
			<u>Difference</u>	
GENERAL FUND:				
General Operating	\$17,522,696	\$18,271,529	748,833	/ 4.3%
Police & Fire	18,268,208	19,048,785	780,577	/ 4.3%
Police & Fire Pension	15,967,250	15,409,090	(558,160)	/ -3.5%
Publicity (PA59)*	49,842	49,821	(21)	/ 0.0%
Total General Fund Operating	<u>51,807,996</u>	<u>52,779,225</u>	<u>971,229</u>	<u>/ 1.9%</u>
ROADSIDE APPEARANCE (PA298)	585,115	617,718	32,603	/ 5.6%
RESIDENTIAL STREETS	2,651,178	2,764,478	113,300	/ 4.3%
PARKS & RECREATION	4,639,562	4,837,907	198,345	/ 4.3%
LIBRARY	7,423,299	7,740,651	317,352	/ 4.3%
Total Operating	<u>67,107,150</u>	<u>68,739,979</u>	<u>1,632,829</u>	<u>/ 2.4%</u>

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

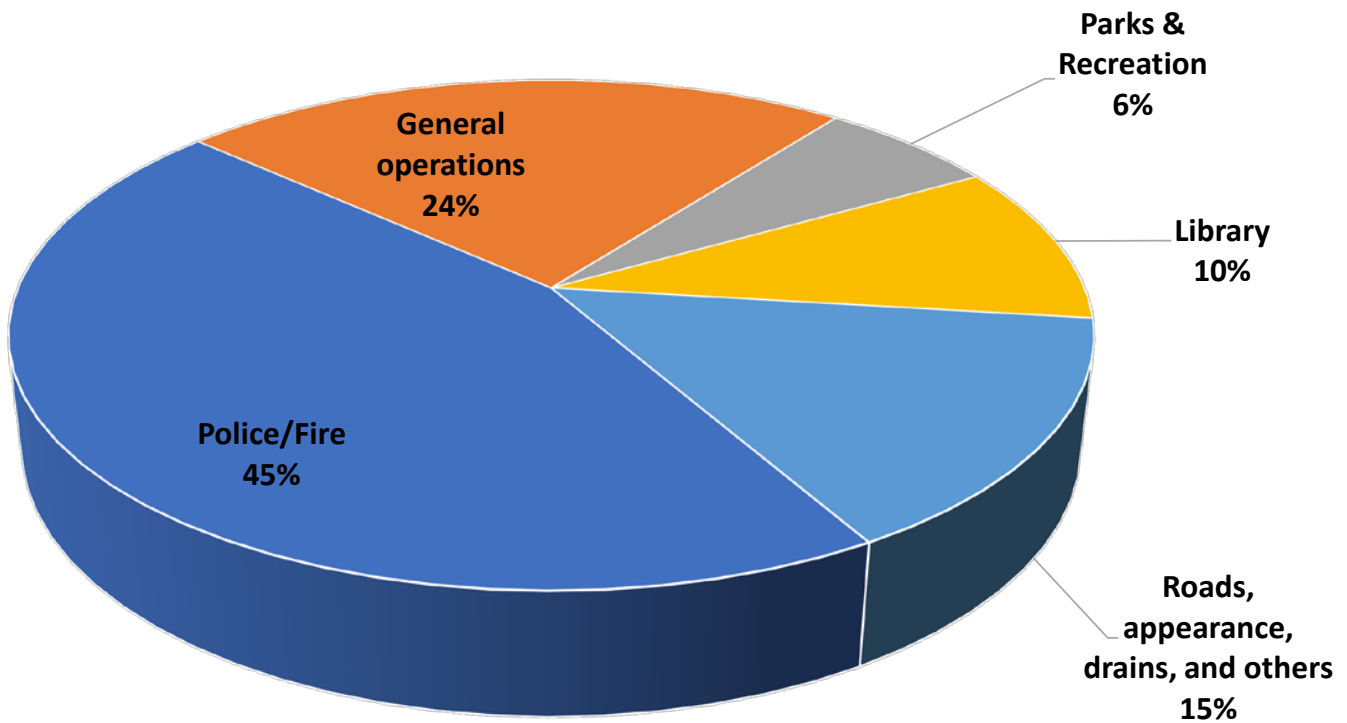
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

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	12.3112	\$ 1,231
General operations	6.5281	653
Parks & Recreation	1.7285	173
Library	2.7656	277
Roads, appearance, drains, and others	4.0412	404
Total City services	27.3746	\$ 2,738

PROPERTY TAX DOLLARS DISTRIBUTION



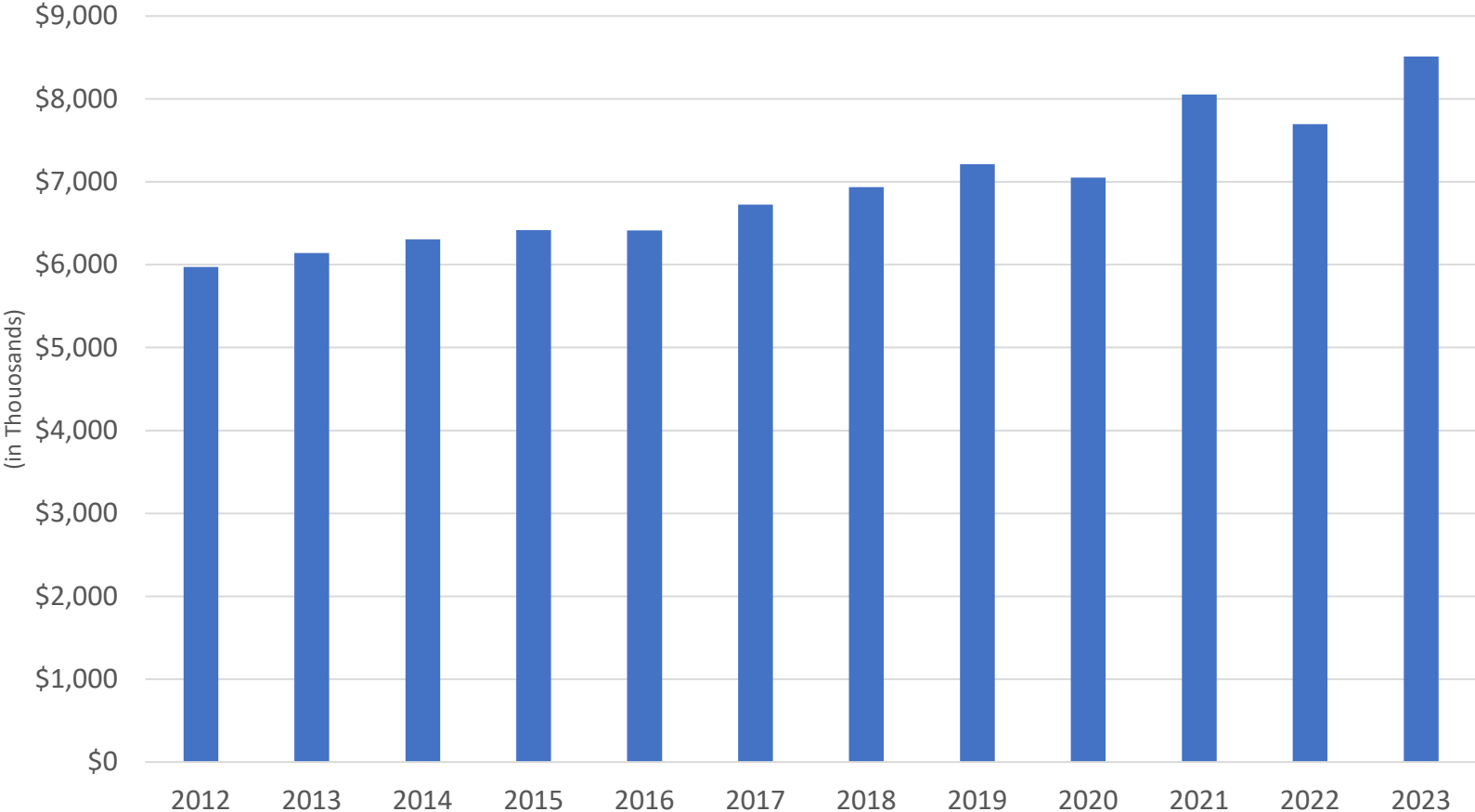
**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

MILLAGE HISTORY

OPERATING	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12*
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	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	2.8325	6.8906
Police / Fire Pension	1.2910	1.3063	1.4583	1.6017	1.7096	1.6772	1.7672	1.6889	1.7000	1.8788	3.0004
Res. Street Maint.	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	.9440	1.0000
R-O-W Appearance	.5348	.4401	.4913	.4227	.4227	.3361	.2539	.3322	.3370	.1582	0.2207
Parks & Recreation	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.6524	1.7500
Library	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.0934</u>	<u>2.8000</u>
Public Act 59	-	-	-	-	-	-	-	-	-	-	-
Total Operating	15.9575	15.8781	16.0813	16.1561	16.2640	16.2640	16.1450	16.1528	16.1687	16.1687	22.2711
Debt Service	.3065	.2748	.2615	.0277	-	-	-	-	-	-	-
UTGO Road Bond	-	-	-	-	-	-	-	-	-	-	-
Drains-at-Large	-	-	-	.1590	.0788	.1978	.1900	.1900	.1741	.1741	.3591
TOTAL	16.2640	16.1529	16.3428	16.3428	16.3428	16.4618	16.3350	16.3428	16.3428	16.3428	22.6302
OPERATING	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
General Operations	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.6094	6.5281
Public Safety	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8906	6.8058
Police / Fire Pension	3.9424	4.7197	4.4500	4.3971	4.3714	4.5249	5.0552	5.7423	5.7075	6.0227	5.5054
Res. Street Maint.	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	.9877
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	1.7285
Library	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.7656
Public Act 59	0.0214	0.0234	0.0234	0.0234	0.0212	0.0208	0.0203	0.0195	0.0191	0.0188	0.0178
Total Operating	23.2345	24.0138	23.7441	23.6912	23.6633	23.8164	24.3462	25.0325	24.9973	25.3122	24.5596
Debt Service	-	-	-	-	-	-	-	-	-	-	-
UTGO Road Bond	-	-	-	2.5800	2.5800	2.5800	2.5800	2.5800	2.5800	2.6000	2.6000
Drains-at-Large	.4873	.4873	.4873	.4873	.1467	.0267	.1467	.2150	.2150	.2150	.2150
TOTAL	23.7218	24.5011	24.2314	26.7585	26.3900	26.4231	27.0729	27.8275	27.7923	28.1272	27.3746

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

State Shared Revenue

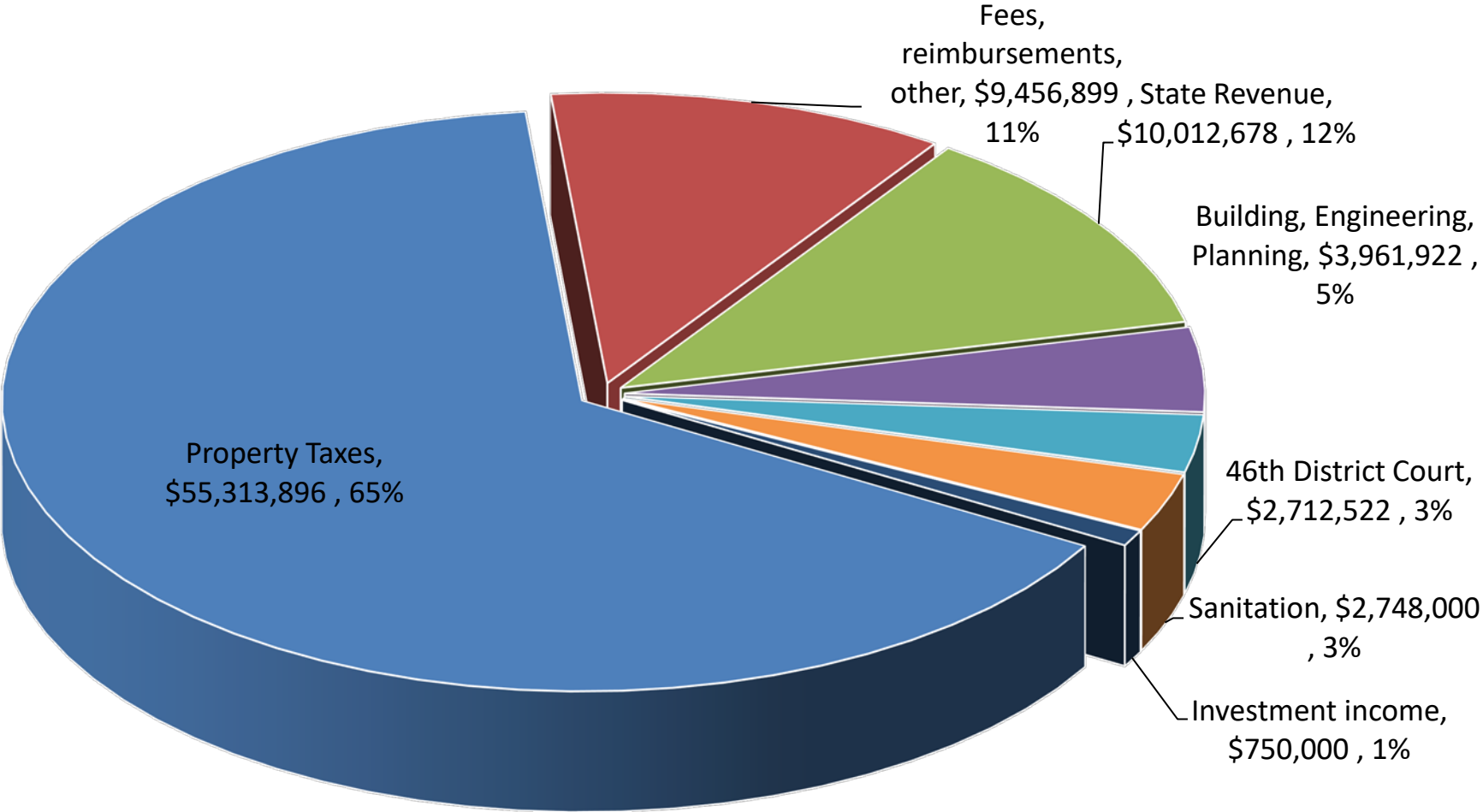


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

BUDGET COMPARISON - GENERAL FUND REVENUES

	21-22 APPROVED BUDGET	22-23 RECOMM. BUDGET	% CHANGE
General Operating Levy	\$ 17,522,696	\$ 18,271,529	4.3%
Police & Fire Levy	18,268,208	19,048,785	4.3%
Police & Fire Pension Levy	15,967,250	15,409,090	-3.5%
Publicity Levy	49,842	49,821	0.0%
Tax Administration Fees & Penalties	2,484,352	2,534,671	2.0%
Sales Tax Returns - Constitutional	6,640,768	7,354,620	10.7%
Sales Tax Returns - Statutory	1,052,779	1,158,058	10.0%
Local Community Stabilization	1,100,000	1,500,000	36.4%
Cable Franchise Fees	1,347,500	1,320,550	-2.0%
Sanitation Charges	2,748,000	2,748,000	0.0%
Building Department Revenues	2,776,540	2,737,207	-1.4%
Engineering Revenues	1,165,768	1,224,715	5.1%
District Court Revenues	3,341,522	2,712,522	-18.8%
Reimbursements	1,582,541	1,493,285	-5.6%
Fees, Licenses, and Permits	3,152,725	3,208,978	1.8%
Investment Income	750,000	750,000	0.0%
Interfund Reimbursements	<u>1,254,291</u>	<u>2,835,672</u>	126.1%
Total Revenues Exclusive of Fund Balance	81,204,782	84,357,503	
Use of Restricted Fund Balance:			
Sanitation:	347,301	398,414	
Right-of-way/Metro Authority:	600,000	200,000	
Total General Fund	<u><u>\$ 82,152,083</u></u>	<u><u>\$ 84,955,917</u></u>	<u><u>3.4%</u></u>

General Fund Revenues 2022-2023

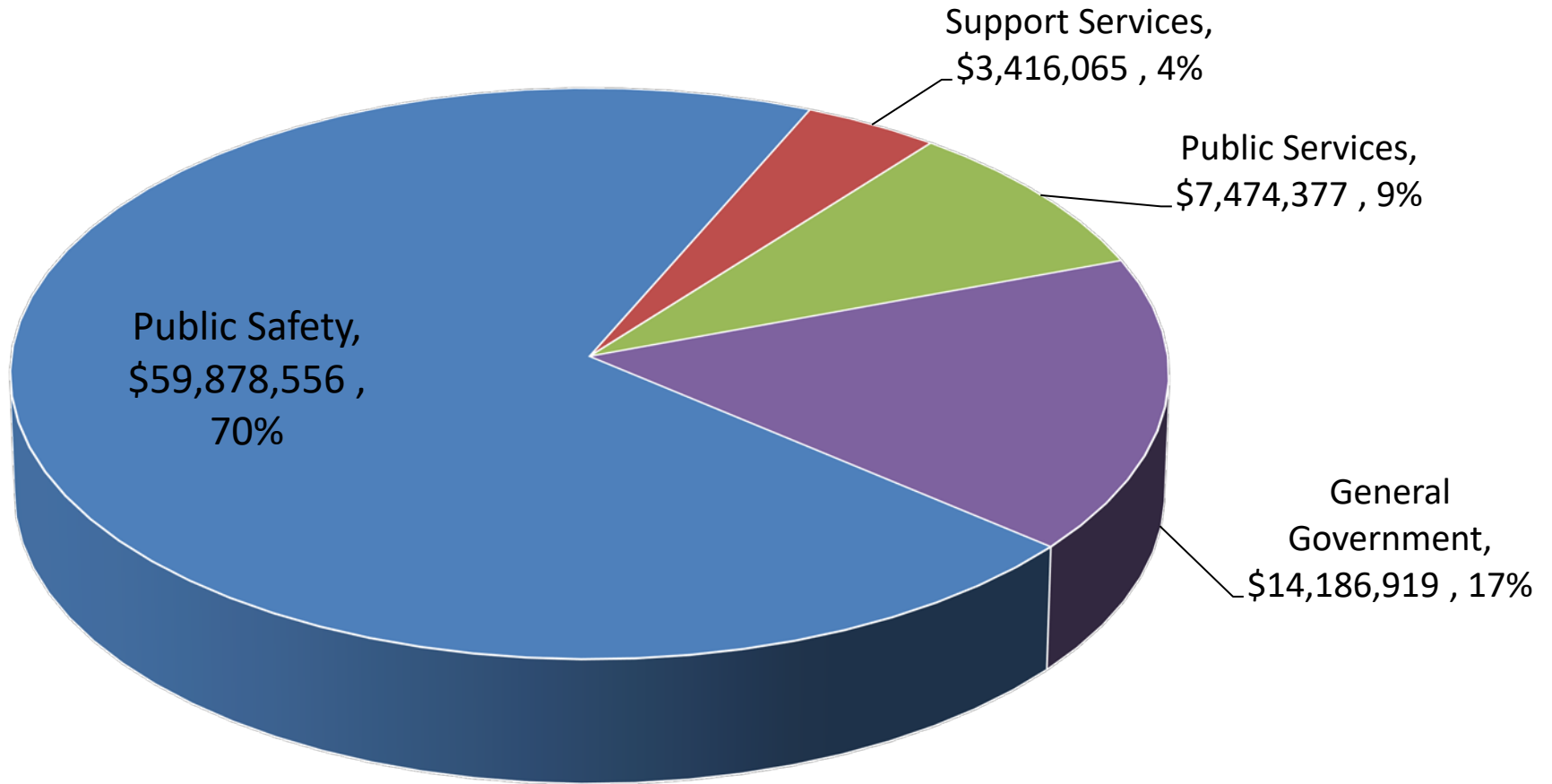


**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

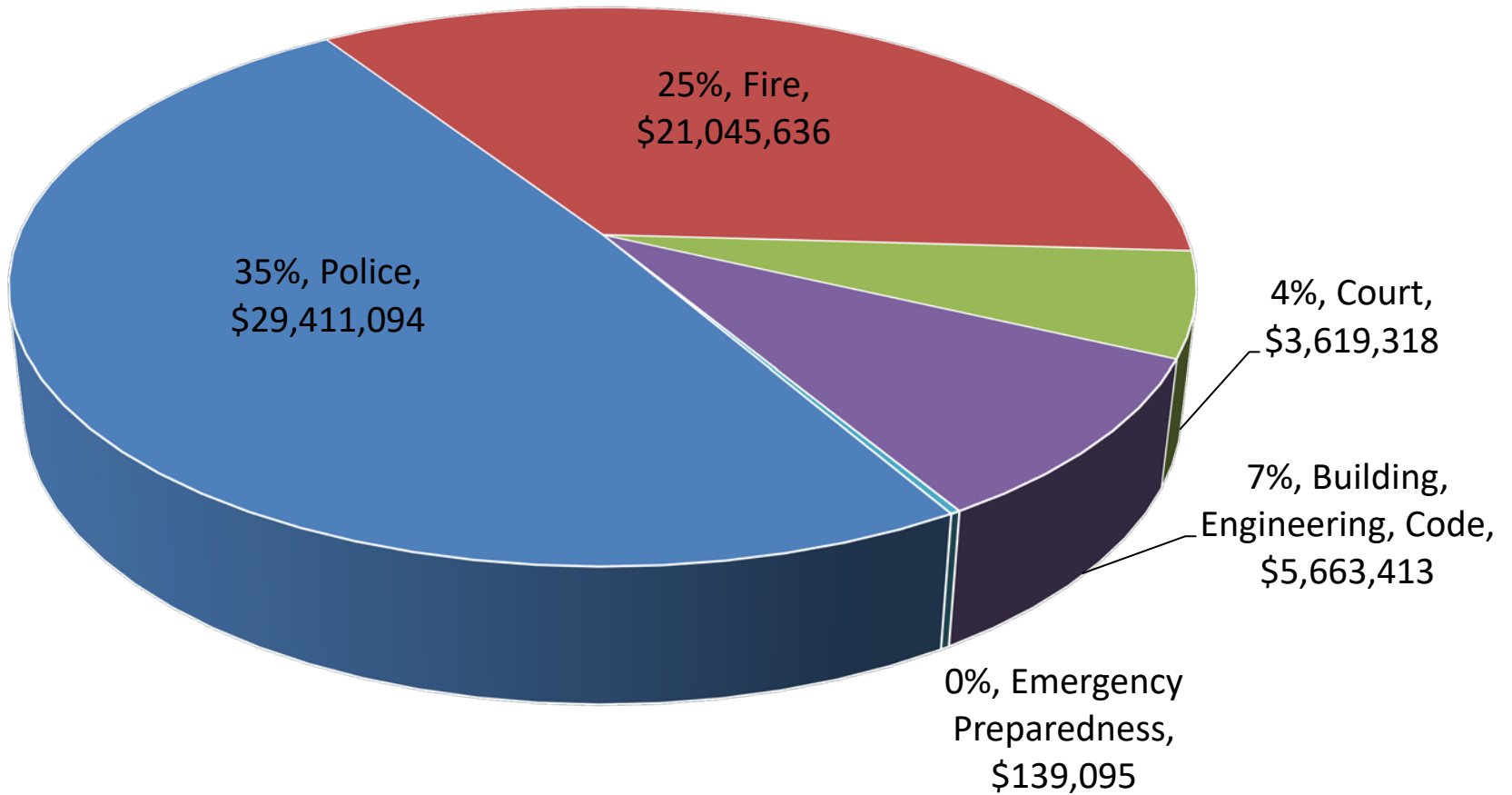
BUDGET COMPARISON - GENERAL FUND EXPENDITURES

	<u>21-22 APPROVED BUDGET</u>	<u>22-23 RECOMM. BUDGET</u>	<u>% CHANGE</u>
Administration	\$ 696,828	\$ 737,196	5.8%
Assessing	1,178,639	1,189,901	1.0%
Building	2,575,020	2,596,388	0.8%
Business Development	396,308	384,601	-3.0%
Central Services	899,889	1,058,050	17.6%
City Attorney	1,050,678	1,070,897	1.9%
Clerk	1,140,207	1,220,475	7.0%
Code Enforcement	1,423,664	1,487,259	4.5%
Community Relations	791,554	777,538	-1.8%
Council	202,684	214,248	5.7%
Court - 46th District	3,662,525	3,619,318	-1.2%
Emergency Preparedness	197,035	139,095	-29.4%
Engineering	1,497,823	1,579,766	5.5%
Fire	20,722,344	21,045,636	1.6%
Fiscal Services	2,976,960	3,002,131	0.8%
Human Resources	1,417,654	1,929,797	36.1%
Mayor's Office	128,348	133,602	4.1%
Planning	1,532,125	1,079,705	-29.5%
Police	27,352,992	29,411,094	7.5%
Sanitation	3,095,301	3,146,414	1.7%
Streets and Highways	761,923	1,530,346	100.9%
Support Services	4,665,716	3,416,065	-26.8%
Technology Services	2,339,504	2,643,277	13.0%
Transportation	555,553	555,773	0.0%
Treasurer	890,809	987,345	10.8%
Total General Fund	<u><u>\$82,152,083</u></u>	<u><u>\$84,955,917</u></u>	<u><u>3.4%</u></u>

General Fund Expenditures 2022-2023



Public Safety Percent of General Fund Expenditures 2022-2023



**CITY OF SOUTHFIELD
MUNICIPAL BUDGET
EXECUTIVE SUMMARY
2022-2023**

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	\$12,471,718
Restricted for right-of-way (Metro Act)	1,566,355
Sanitation reserve	580,687
Committed to specific programs:	
Dispatch improvements	\$1,157,456
Emergency cleanup	781,594
Equalization reserve	2,000,000
Local improvement revolving - Northland	13,932,252
Building infrastructure reserve	16,500,000
Tax base initiatives reserve	3,000,000
Wage adjustments	1,500,000
Total Committed	\$38,871,302
Assigned:	
Encumbrances	\$670,281
Unassigned	\$17,871,307
Total Fund Balance - June 30, 2021 *	\$72,031,650

* 2020-2021 Comprehensive Annual Financial Report