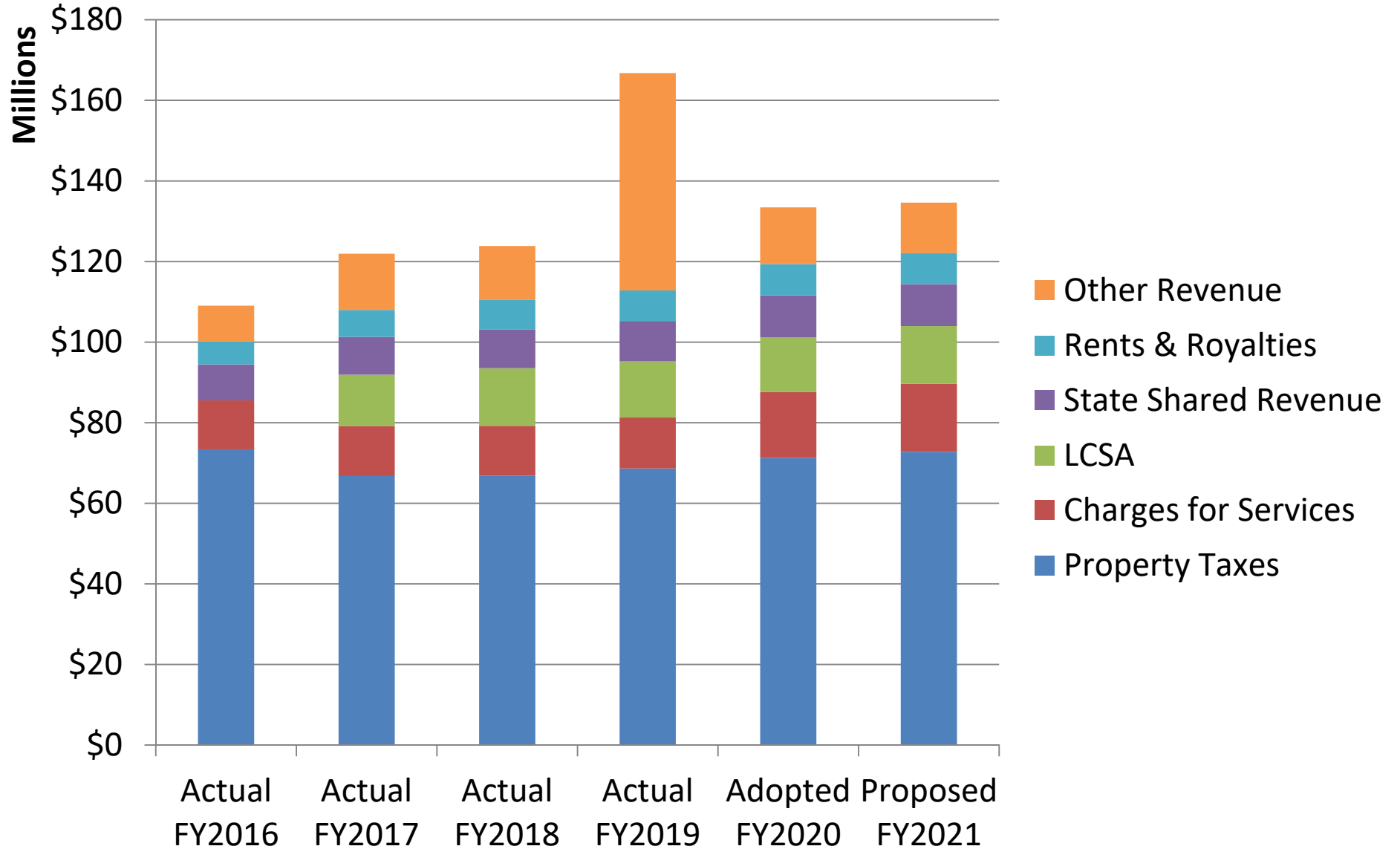


General Fund Financing Sources



General Fund Financing Sources

Revenue by Category	Actual FY2016	Actual FY2017	Actual FY2018	Actual FY2019	Adopted FY2020	Proposed FY2021	Variance FY2020 to FY2021
Property Taxes	\$ 68,985,465	\$ 62,678,869	\$ 62,472,468	\$ 64,222,242	\$ 66,714,570	\$ 70,120,900	A \$ 3,406,330 5%
Property Taxes – Contra	0	0	0	0	0	(2,443,768)	B (2,443,768) 0%
Payments in Lieu of Taxes	998,738	916,901	1,103,876	1,093,036	1,150,168	1,504,460	C 354,292 30%
Tax Collection Fee	29,682	28,754	28,456	28,236	29,500	31,000	1,500 5%
Property Tax Administrative Fee	2,295,634	2,135,731	2,166,096	2,251,637	2,275,697	2,387,418	111,721 5%
Penalties & Interest on Taxes	1,068,307	987,215	1,067,906	1,039,539	1,108,000	1,171,000	63,000 6%
Property Taxes Subtotal	73,377,826	66,747,470	66,838,802	68,634,690	71,277,935	72,771,010	1,493,075 2%
Charges for Services	12,142,053	12,449,493	12,368,291	12,641,418	16,327,053	16,863,616	536,563 3%
Local Community Stabilization Authority	0	12,720,573	14,313,355	13,925,112	13,582,760	14,341,000	758,240 6%
State Shared Revenue	8,946,866	9,377,452	9,665,843	10,035,317	10,433,150	10,416,000	(17,150) 0%
Rents & Royalties	5,734,114	6,690,027	7,274,404	7,584,454	7,735,558	7,687,187	(48,371) -1%

A. CPI of 1.9%, and .03% New Construction and Uncapping. Assessed value increase of 5.5%.

B. Reduction for MBOR increase. New legislation allowing extensions for tax assessment disputes.

C. Increase of \$341k to Fire Protection PA289 State allocation – based on FY19 actuals.

General Fund Financing Sources

Revenue by Category	Actual FY2016	Actual FY2017	Actual FY2018	Actual FY2019	Adopted FY2020	Proposed FY2021	Variance FY2020 to FY2021	
Licenses & Permits	2,201,714	3,931,380	3,137,261	3,036,920	3,074,253	3,408,364	D	334,111 11%
Intergovernmental Revenue	1,211,896	2,329,537	2,046,581	3,031,896	2,226,195	1,888,301	E	(337,894) -15%
Fines & Forfeits	4,730,239	4,309,396	4,699,957	5,454,183	4,751,350	5,398,400	F	647,050 14%
Investment Revenue	111,284	283,497	579,959	935,584	1,119,952	813,699	G	(306,253) -27%
Contributions	96,699	136,503	184,275	174,848	192,224	220,817		28,593 15%
Reimbursements	100,303	207,372	230,220	105,674	89,100	96,500		7,400 8%
Refunds	0	0	818	0	0	0		0 0%
Commissions	125,589	139,339	121,905	187,850	155,867	193,457		37,590 24%
Other Revenue	260,501	148,436	189,802	195,117	186,510	148,360		(38,150) -20%
Transfers In	0	2,476,632	2,200,000	1,302,980	2,300,000	380,223	H	(1,919,777) -83%
Proceeds from Long-Term Liabilities	0	0	0	39,536,000	0	0		0 0%
Other Revenue Subtotal	8,838,225	13,962,092	13,390,778	53,961,052	14,095,451	12,548,121		(1,547,330) -11%
Total General Fund Financing Sources	\$ 109,039,084	\$ 121,947,107	\$ 123,851,473	\$ 166,782,043	\$ 133,451,907	\$ 134,626,934		\$ 1,175,027 1%

- D. PMDS – Permit inspections and plan processing activity increases: \$350k
- E. Decrease in fire safer grant: \$430k, increase in Court grant revenue: \$164k, decrease in Calhoun County prisoners: \$80,000
- F. Court Fines – Increase Court filing: \$151k, Jury demand: \$115k, Criminal & Ordinance: \$146k, Traffic: \$238k.
- G. Declining interest income on pooled cash investments.
- H. One-time return of excess contributions-
 - FY20: Facility Fund \$2,300,000
 - FY21: General Capital Improvement \$350,000, MIS \$30,223

FY21 Budget Revenue Bridge

Prepared by Finance Department
May 14, 2020

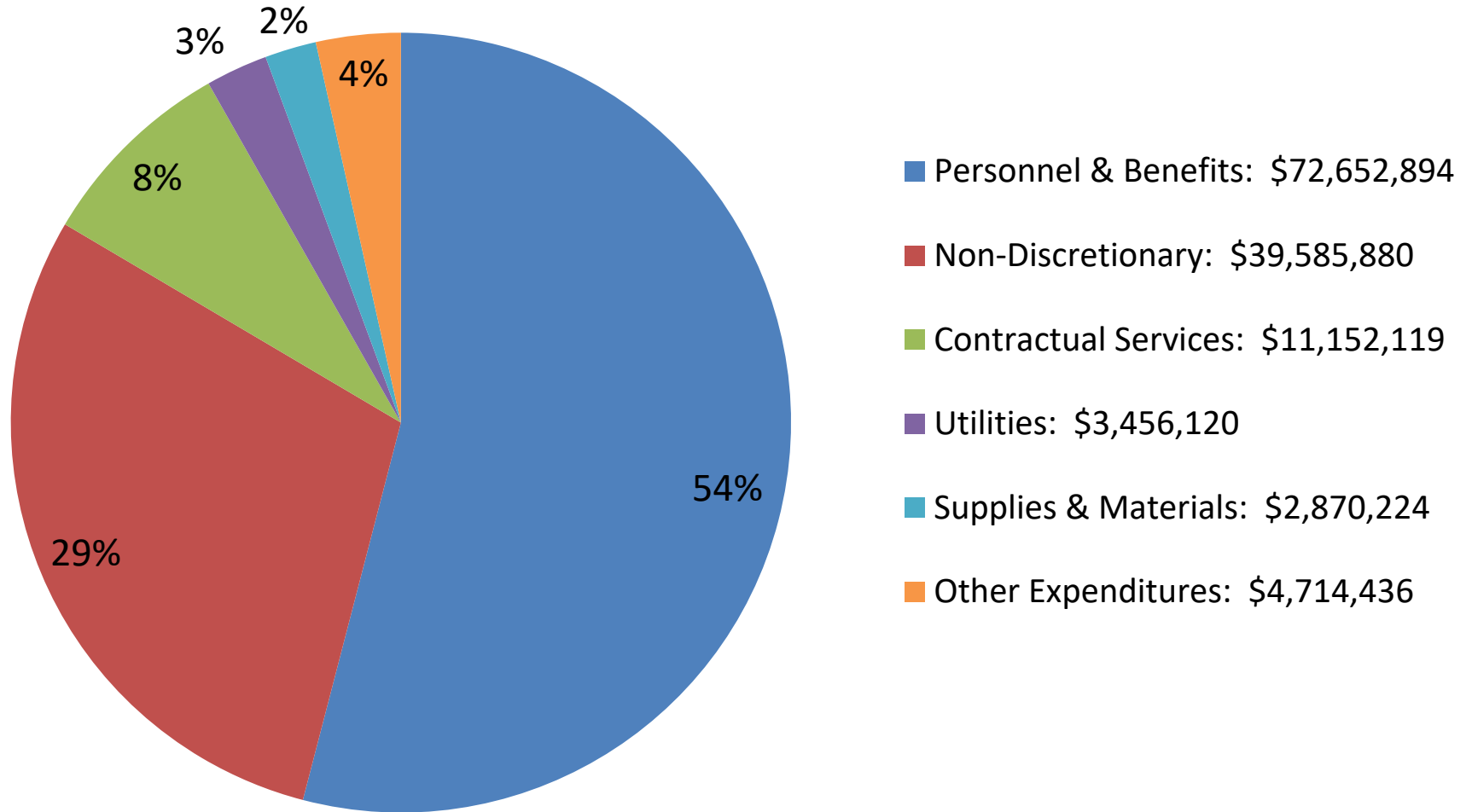
General Fund - Revenues					
	FY2020 Adopted	FY2021 Proposed	% of Total Financing Sources	Difference	Category % Change
Property Tax & Related Sources	71,277,935	72,771,010	54.1%	1,493,075	2.1%
Licenses & Permits	3,074,253	3,408,364	2.5%	334,111	10.9%
Intergovernmental Revenue	12,659,345	12,304,301	9.1%	(355,044)	-2.8%
Local Community Stabilization Authority	13,582,760	14,341,000	10.7%	758,240	5.6%
Charges for Services	16,327,053	16,863,616	12.5%	536,563	3.3%
Fines & Forfeits	4,751,350	5,398,400	4.0%	647,050	13.6%
Rents & Royalties	7,735,558	7,687,187	5.7%	(48,371)	-0.6%
Transfers In					
Facilities fund	2,300,000	30,223	0.0%	(2,269,777)	-99%
Library Fund	-	-		-	0%
Capital Improvement Fund	-	350,000		350,000	0%
All Other Financing Sources	1,743,653	1,472,833	1.1%	(270,820)	-15.5%
Total Expenditures	133,451,907	134,626,934		1,175,027	0.9%

LCSA ONLY	
Published Treasury Inflation Rate	
2019 Actual	13,952,112
CPI	1.024
	14,286,963

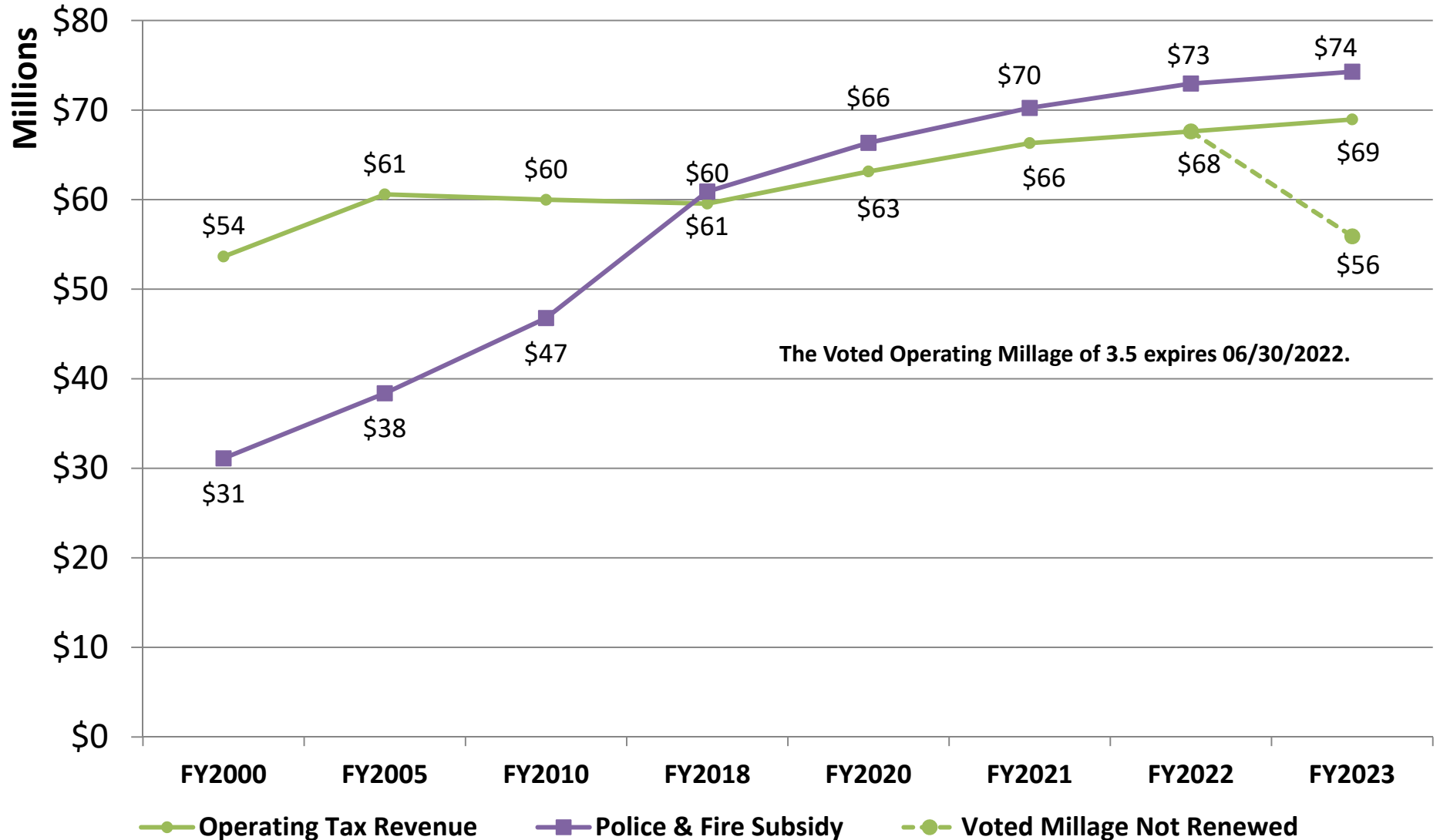
	Property Tax & Related Sources	Licenses & Permits	Intergovernmental Revenue	Local Community Stabilization Authority	Charges for Services	Fines & Forfeits	Rents & Royalties	Transfers In	All Other Financing Sources	Comments
FY2020 Adopted	71,277,935	3,074,253	12,659,345	13,582,760	16,327,053	4,751,350	7,735,558	2,300,000	1,743,653	
Property Taxes	3,406,330									CPI of 1.9% and .03% New Construction and Uncapping, Assessed value increased 5.5% Contra - Revenue for potential assessment challenges extension due to Covid-19. Increase of \$341k to Fire Protection PA289 State allocation - based on FY19 actual.
Property Taxes - Contra Revenue	(2,443,768)									
Payments in Lieu of Taxes	354,292									
Tax Penalties & Interest	176,221									
Category Sub total	1,493,075									
PMDS-Permit Fees		350,000								Permit inspections and Plan processing activity increases
All Other Dept. Permit Fees		(15,889)								
Category Sub total		334,111								
Federal Sources			(430,194)							Reduction in Fire SAFER Grant as Local percentage is increased Increase in Court Grant Revenue - Multiple Programs Decrease Rec SMART Transportation Grant \$30k, All other net Decreases of \$29k Increase in Election Reimbursements Reduction of Calhoun County Prisoners
Federal Sources			163,803							
State Sources			(58,653)							
State Sources			50,000							
Local Sources			(80,000)							
Category Sub total			(355,044)							
LCSA				758,240						Increase in projected LCSA - FY2019 Actual through Jan 2020 adjusted by 2.4 inflation
Police - Department					42,450					Increase reflects United Dispatch Center: Westland, Garden City, Wayne and Inkster \$43k Addition of Dearborn Heights to United dispatch \$886k Melvindale Fire agreement increase \$54k, decrease in Fire service/ billing contra of \$295k All Recreation charges net -\$14k, FCPAC all pass types up \$28k, Camp General Admission down -\$24k Zip line down -\$38k, various others Net increase \$20k Decreases to charges for services for parking SAD PMDS Nuisance Abatement increase of \$30k, Demolition reduction of \$87k Decreases to charges for services for all other various fees
Police - Department					886,369					
Fire Department					(230,662)					
Recreation Department					(14,557)					
DPW -Parking Divisions					(83,196)					
PMDS Department					(57,325)					
All Other Departments					(6,516)					
Category Sub total					536,563					
19th District Court Fines						647,050				Increase Court filing \$150k, Jury demand \$115k, Criminal & Ordinance \$146, Traffic \$238k
Recreation Department							(58,287)			Camp DBN Net Oil Royalty decrease \$189k, Dome increase \$80k, Tent/Cabins increase \$61k 911 surcharge State revenues Internal equipment fees Increase \$74k, National railroad Increase of \$26k
Police Department							(93,000)			
DPW Departments							102,916			
							(48,371)			
Facilities fund							(2,300,000)			2020 includes a one-time return of excess contributions from the Facility fund 2021 Includes a one-time return of excess contributions from the Capital Improvement fund 2021 Includes a one-time return of excess contributions from MIS fund for Assessor project
Capital Improvement fund							350,000			
							30,223			
							(1,919,777)			
All Other Categories									(270,820)	Decrease of Estimated Interest earned -\$306k net other miscellaneous increases of \$35k
FY2021 Proposed	72,771,010	3,408,364	12,304,301	14,341,000	16,863,616	5,398,400	7,687,187	380,223	1,472,833	

General Fund Financing Uses FY2021 Proposed Budget

Expense



Operating Tax Revenue v. Police & Fire Subsidy



Operating Tax Revenue v. Police & Fire Subsidy

<u>Fiscal Year</u>	<u>General Fund Operating Millage</u>	<u>General Fund Taxable Value</u>	<u>General Fund Operating Revenue</u>	<u>Police Subsidy</u>	<u>Fire Subsidy</u>	<u>Total Subsidy</u>
2000	13.6600	3,927,055	53,643,571	21,651,165	9,461,579	31,112,744
2005	13.5900	4,457,916	60,583,078	24,873,657	13,500,842	38,374,499
2010	13.6200	4,404,137	59,984,346	31,142,462	15,628,568	46,771,030
2018	18.5000	3,218,879	59,549,262	39,127,579	21,768,041	60,895,620
2020	18.5000	3,413,265	63,145,403	41,835,663	24,506,354	66,342,017
2021	18.5000	3,584,426	66,311,881	43,329,162	26,910,051	70,239,213
2022	18.5000	3,655,204	67,621,274	45,092,038	27,870,421	72,962,459
2023	18.5000	3,727,397	68,956,845	45,627,130	28,654,443	74,281,573
2023	15.0000	3,727,397	55,910,955	Voted Millage Not Renewed		