



City of Howell

Fiscal Year 2023/2024

Proposed Operating Budget



PROPOSED OPERATING BUDGET FISCAL YEAR 2023/2024

MAYOR AND COUNCIL

Robert Ellis.....	Mayor
Jan Lobur.....	Mayor Pro Tem
Alex Clos.....	Council Member
Jacob Schlittler.....	Council Member
Luke Wilson.....	Council Member
Nikolas Hertrich.....	Council Member
Erin Britten.....	Council Member

APPOINTED OFFICIALS

Deanna Robson.....	City Clerk
Dennis Perkins.....	City Attorney
Kelly Patterson.....	Treasurer
Peter Augustino.....	Assessor

CITY OFFICIALS

Erv Suida.....	City Manager
Alyssa Alden.....	Finance Director
Scott Mannor.....	Police Chief
Matt Davis.....	Director of Public Works
Kristi Troy.....	Planning & Zoning Coordinator
Jamie Helman.....	Human Resources Manager
Mike Pitera.....	Director of Information Technology



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Budget Message



March 28, 2023

Mayor Robert Ellis
Mayor Pro Tem Jan Lobur
Councilmember Nickolas Hertrich
Councilmember Jacob Schlittler
Councilmember Alex Clos
Councilmember Luke Wilson
Councilmember Erin Britten

RE: 2023-2024 Proposed Budget

Dear Mayor and City Council:

It is my pleasure to present to Mayor and Council the 2023/2024 budget in accordance with the City of Howell Charter. Budgets are often considered a “guiding document”. While they are the most critical fiscal tool we have, they are also living documents that can change throughout the year and based on many factors. The proposed budget is designed to provide the essential services, and additional capital improvements identified in our strategic visioning work session. The budget expense breakdown is presented below and is further explained within this document.

Budget Breakdown	
General	\$15,327,531
Sewer	\$3,721,794
Water	\$3,245,876
Operational Funds	\$7,898,372
Construction funds	\$5,351,605
Debt	\$801,605
TOTAL	\$36,346,783



As the 2022/2023 fiscal year comes to an end, we continue to battle with material and labor shortages along with inflation. These two factors have resulted in delays with projects caused by extended delivery timelines and constant price adjustments which have significantly impacted the way we normally do business. Early in the fiscal year, we finished filling key positions with talented and professional staff who used the past year to acclimate to Howell. While the abundance of change has been a challenge simply due to the loss of historic knowledge, the innovation and outside look at our processes have brought new and exciting changes to Howell. The resiliency of this community, the Mayor and Council, and our staff has been one of our major accomplishments through these unprecedented times. This accomplishment along with many others includes:

- 1) A final sale of the property to Motorsports Gateway of Howell, with construction well on the way.
- 2) The completion of East Clinton Reconstruction.
- 3) The completion of a public restroom in our downtown.
- 4) Finished replacing aged and unreliable water main along East Grand River Ave.
- 5) Successfully received an 80/20 grant for the resurfacing of 2.5 miles of major roads.
- 6) Took ownership of Lucy Road and installed the first section of the water main for our southern loop.
- 7) Celebrating 36 years as a Tree City, USA.
- 8) Pending sale of the fire station property for needed housing development.
- 9) Partnered with Livingston County Drain Office to improve the Howell Drain located on Grand River. (Historic problem)
- 10) City Master Plan major revision including a Parks and Recreation Master plan.
- 11) Relocated the City Hall departments to the first floor making our services more accessible to the public. Plans are in place to relocate the Council Chamber to the first floor before the 2024 elections.

The City of Howell continues to be a leader in the greater community through innovation, dedication, and hard work. This starts with a Mayor and Council who are involved and willing to provide a vision for the community and continues with exceptional staff and engaged citizens. Howell is a city for all to enjoy in the greater Livingston County area. As the county seat, Howell has within its borders, many county facilities that provide needed public services to many. We also support the Recycle



Livingston Facility, promote and encourage numerous regional events in our downtown, operate and manage a public boat launch and public park, and will soon build a downtown public ice rink for the regional community to enjoy. All these public amenities and activities have a far reach to the greater community and can only be provided by a full-service community such as Howell.

2022/2023 Year End

The 2022/2023 projected general fund budget as presented reflects an increase to fund balance from \$4,075,000 to \$7,568,036. This increase includes the May PPT disbursement from the State, ARPA funds brought into the General Fund, the sale of the Highland Howell Property, and the sale of the Fire Station property. Without these additional revenues, staff would have reduced the fund balance by \$662,572.00 to \$3,413,155 dropping the fund balance percentage from 45% to 38%. While this would not have hit the targeted fund balance of 25%, this is mainly due to several delays in Major GO projects caused by material or labor shortages. The total of these delayed projects is over \$ 1 million and would have brought our fund balance to 27%. The additional appropriations reflect the Goals and Objectives outlined by the Mayor and Council at the budget work session, to reduce the fund balance to the targeted 25%, and to make necessary appropriations and capital investments.

Major GOs identified in 2022/23

Data Center	In progress	\$45,000
Rolling Oaks Park Imp		\$25,000
Kayak Launch	In progress	\$65,000
Page Field Track Resurface		\$150,000
ADA Bathroom at Scofield Park	In progress	\$150,000
Bennett Center Tennis Courts		\$120,000
Bennett Center Improvements	In Progress	\$250,000
West Street Park Playground		\$210,000
TOTAL		\$1,144,000



Approved additional expenses 22/23

BSA cloud	\$45,000
Additional MERS Contribution	\$350,000
Public Restroom (city cost)	\$45,000
City Hall boilers and HVAC	\$180,000
City Hall Consolidation project	\$350,000
TOTAL	\$925,000

RECOMMENDED 2023/2024 BUDGET OVERVIEW

The recommended budget totals \$36,346,785, including all funds. The General Fund appropriations of \$16,129,136 exceeds revenues by \$3,888,106 which includes the May PPT revenue from the state. The General Fund budget also has items recommended by department heads that align with the Council’s Goals and Objectives (GOs). The following represents some of the major GOs proposed in the budget.

Major GOs identified in 2023/24	City Portion
Depot Lot and Ice Rink	\$1,800,000
City Hall improvements	\$900,000
Scofield Park project	\$800,000
Major street rehab project	\$850,000
Traffic Enforcement Officer / Accreditation Admin.	\$80,000
Pedestrian safety project Clinton /Michigan	\$125,000
TOTAL	\$4,555,000



Outside of operational costs and the GOs identified in the budget, we are recommending the following considerations for the 23/24 budget. Actual projects will be dependent on the sale of the Grand River property and other factors, such as availability and inflation.

Recommended additional expenses pending outcomes

Purchase Library Property	\$400,000
MERS Additional Contribution	\$350,000
Resurface (National, Warbler, 100 block Michigan Ave)	\$250,000
<hr/>	
TOTAL	\$1,000,000

The City’s overall taxable value is anticipated to increase by 5.6% in 2024, a \$387,000 overall increase in tax revenues. If the proposed budget is approved as presented, the anticipated 2023-2024 budget will decrease the fund balance by \$3,888,106, resulting in a fund balance of \$3,679,930 in the General Fund. Even with these expenditures and accounting for May PPT revenues in both fiscal years, we are well above the targeted fund balance of \$2.185 million (25% of the General Fund).

The 2023-24 recommended budget millage rate will not be rolled back and remains the same as last year at 14.87481, The rubbish and garbage millage will go from 1.05900 to 1.17000 to cover costs of this service. Staffing levels have increased to 62 full-time employees, we are still two employees under the allocated amount, both vacant positions are in the police department.

Significant projects included in the 2023-2024 budget are:

1. **Scofield Park Improvements** – This project includes improved parking with paved lanes and lots, new bathrooms and concessions, an improved beach area, ADA access to pavilions, a kayak launch, and other access improvements. The total project cost is \$1.8 million. Staff is anticipating receiving a SPARK grant for \$1 million.

2. **Depot Lot project** – The City has received \$750,000 in earmark funds from Representative Slotkin’s Office to resurface the Depot Lot and build a pavilion with an ice rink. We are also pursuing a public gathering grant through MEDC for \$2 million towards this project. The total project cost is \$4,550,000 leaving \$1.8 million to be funded by the City General Fund.



3. **Flashing Pedestrian Crossings** - Staff has budgeted for a grant we received to install push button flashing crosswalks on Clinton and State, along with three crossings on North Michigan Avenue. The city share would be \$125,000 of a \$550,000 total project.
4. **City Hall Renovations** - The City funded phase I of the project by combining the 2nd and 3rd floors to the first floor. This cost including moving expenses totaled approximately \$850,000. Phase 2 includes remodeling the 2nd floor to accommodate the police department and relocating the Council Chambers to the first floor. This Cost is estimated at 2.9 Million with up to \$2.4 million coming from Bonds.

The 2023-2024 fiscal year continues to push Howell forward with projects and programs. This budget improves service levels, provides needed improvements, and reserves funds to address factors such as inflation and market uncertainty. It also provides the opportunity for the City of Howell to take advantage of funding MERS at an additional level which provides long-term security toward pensions liabilities. This budget is an investment in our future, a clear vision forward, and ensures Howell remains to be a great place to live, work and play for all.

Respectfully Submitted,

Ervin J Suida

City Manager



Community Profile



The opening of the Erie Canal in 1825 brought about a migration of early settlers, primarily from New York State. Howell was first platted in 1835 as “Livingston Centre”, and renamed Howell in honor of Thomas Howell, the son of a New York State judge.

The first building erected was a public house known as the Eagle Tavern. Several other hotels and taverns soon followed as Howell was strategically located on the Grand River Trail. By means of easy access to the Old Plank Toll Road and the railroad, citizens of Howell were well situated to import and export their agriculture and products, designating Howell as a town of growth and development.

This history continues today. The Eagle Tavern became the building we now call The Opera House. Although the railroad connection is no longer active, the physical location of Howell is still a convenient commerce center halfway between Detroit and Lansing. Howell remains an area of growth and development, attracting residents and businesses alike in record numbers. The beautiful historic buildings downtown, erected at a time when pioneers were proud to pay extra to create a landmark, are now lovingly renovated to their original beauty.



Street View, Howell, Mich.

Pub. by Barron & Wines

Howell grew from these entrepreneurial beginnings, attracting retail, professional, and entertainment businesses. The downtown was designated a National Historic District in 1987 and is a treasure trove of 19th century architecture, much of it restored and preserved for the future. A variety of shops include women’s and men’s clothing, home décor, jewelry and gifts, restaurants, and pubs. Howell is renowned for its fine architecture and includes a Richardsonian Romanesque-style courthouse that’s on the State



and National Registers of Historic Places, a historic Opera House, a Carnegie Library, and beautiful homes of many different architectural styles.

The Howell Downtown Development Authority (DDA) plays a pivotal role in enhancing the vibrancy and economic vitality of downtown Howell. As a driving force behind the city’s growth, the DDA focuses on revitalizing the historic charm of Howell’s downtown while also fostering community and economic development. By partnering with Howell Main Street Inc. (HMS), a non-profit organization dedicated to promoting and preserving the city’s historic commercial district, the DDA has been instrumental in creating a bustling and engaging environment for both residents and guests.

Throughout the year, downtown Howell comes alive with a diverse range of events and activities, thanks in large part to the efforts of Howell Main Street, which hosts popular events including Food Truck Tuesdays, Food Truck Rally, Rock the Block summer music series, the annual CornHOWELL Tournament as part of Melon Festival, and Oktoberfest. These events serve as magnets, drawing in people from near and far to experience the unique ambiance of the city. The annual lineup is teeming with attractions, such as public art installations that transform the streets into vibrant galleries, a farmers market showcasing local produce and crafts, music festivals resonating with live performances, and seasonal celebrations that light up the city with a sense of unity and festivity. These events not only bring the community together, but also contribute significantly to the local economy by boosting foot traffic for businesses, restaurants, and shops that line the charming streets of downtown Howell. The Howell DDA and Howell Main Street Inc.s’ collaborative efforts continue to create a thriving hub where culture, commerce, and community intersect, making downtown Howell a true destination for experiences year-round. In downtown Howell, Every Day is an Event!





The quality of life in Howell is what turns visitors into long-time residents. Our multitude of city parks offer residents places to play and relax. The Scofield City Park at Thompson Lake provides a venue for boating, fishing, swimming, and picnics. The Howell Historical Society operates a museum in the renovated Howell Train Depot, filled with artifacts from Howell’s early days. The Teen Center and Senior Center offer our youth and seniors places to

congregate and socialize. Our vibrant downtown features wireless internet, independent restaurants and retailers, and several new developments on the horizon. Whether you’re interested in community theater, civic groups, the arts, or recreational activities, Howell has it all.

As of the 2020 census, the population of Howell was 10,068 citizens. Statistically, Howell residents have a median household income of over \$47,000. Many commercial development dollars are seeking Howell as their top location for a successful venture. From the middle of the 19th century to the 21st century and beyond, Howell is meeting the needs of today’s residents and building for tomorrow’s future.





Performance Dashboard

As part of the State’s “City, Village, Township, Revenue Sharing Program” (CVTRS), local units of government are required to provide a Performance Dashboard. By meeting this requirement, the City of Howell will be eligible to receive a percentage of its appropriated statutory revenue sharing.

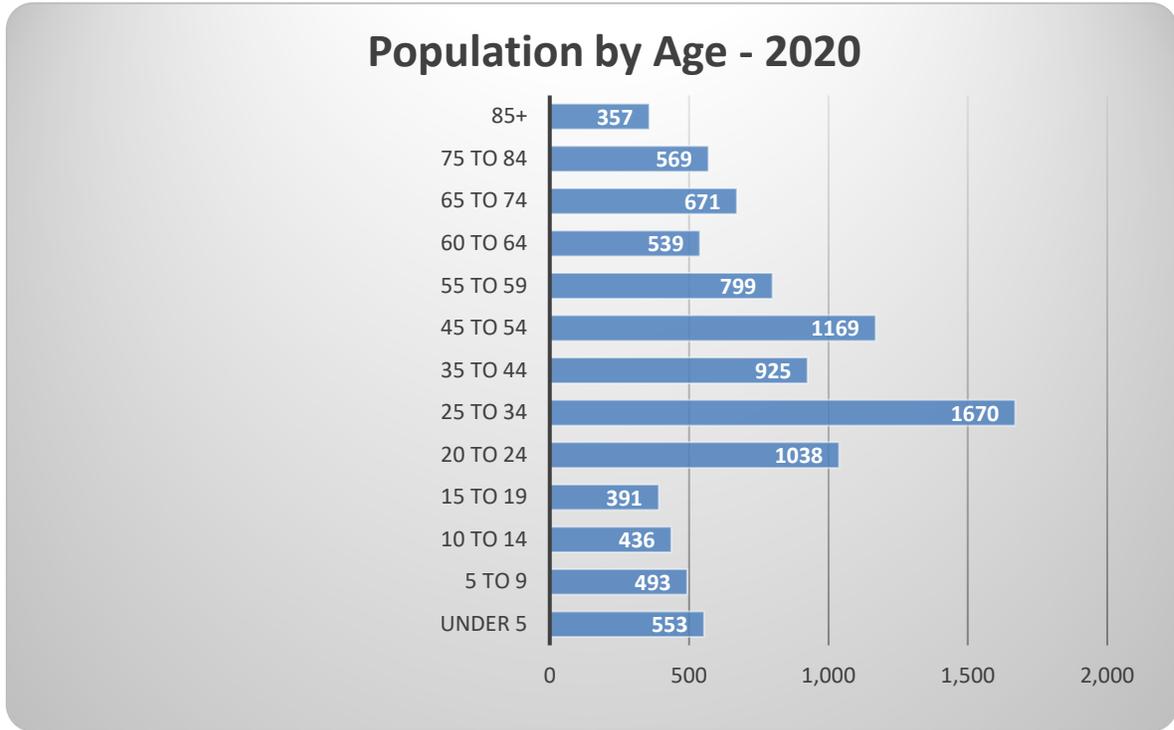
This Dashboard includes performance and operating measures that track City of Howell’s fiscal stability, economic strength, public safety, and quality of life. Trends are identified by arrows indicating if an area is improving, declining or remaining the same.

	2021	Trend	Performance
Fiscal Stability			
Annual General Fund expenditures per capita	\$745	↑3.2%	Negative
Fund Balance as % of annual General Fund expenditures	48.7%	↑20.4%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	286%	↓8.5%	Positive
Debt burden per capita	\$693	↓6.9%	Positive
Percentage of road funding provided by the General Fund	4.2%	↓6.8%	Neutral
Ratio of pensioners to employees	1.38	↑13.1%	Negative
Number of services delivered via cooperative venture	4	→0.0%	Neutral
Economic Strength			
% of community with access to high speed broadband	100%	→0.0%	Neutral
% of community age 25+ with Bachelor's degree or higher	22%	→0.0%	Neutral
Average age of critical infrastructure (years)	16.6	↑2.4%	Negative
Public Safety			
Violent crimes per thousand	1	↓50.3%	Positive
Property crimes per thousand	4	↓45.0%	Positive
Traffic injuries or fatalities	35	↑84.6%	Negative
Quality of Life			
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	1.76	→0.0%	Neutral
Percent of General Fund expenditures committed to arts, culture and recreation	5.2%	↑2.5%	Neutral
Acres of parks per thousand residents	4.1	→0.6%	Neutral
Percent of community with access to curbside recycling	100%	→0.0%	Neutral



Population

2010 Population	9,489
2020 Population	10,068



POPULATION FORECASTS

2030 Forecast	10,384
2040 Forecast	10,951
2045 Forecast	11,256
Total Percentage Change 2015-2045	19.20%

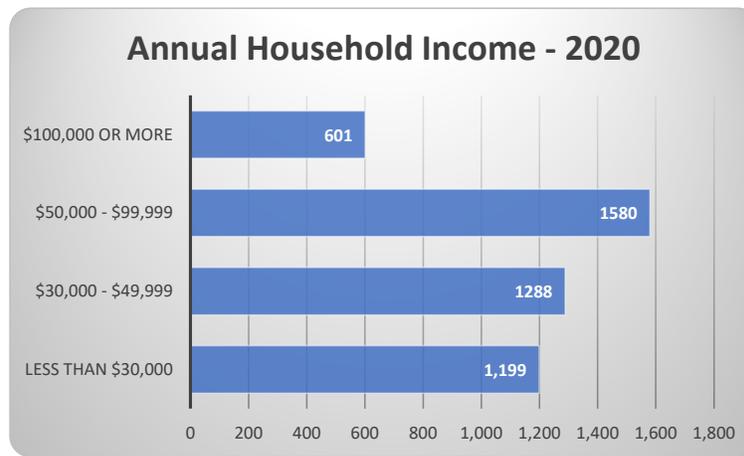
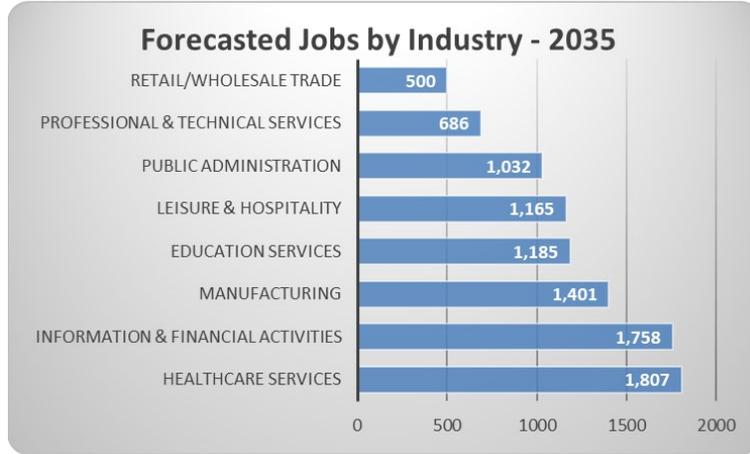
EDUCATION

2020 Education Attainment for Person 25 Years & Over:

High School Graduate	27.20%
Associate’s Degree	11.90%
Bachelor’s Degree or Higher	25.90%



Occupations



WHERE HOWELL RESIDENTS WORK		
Location	Number	Percentage
Howell	752	17.5%
Howell Township	511	11.9%
Out of Region Instate	466	10.8%
Genoa Township	381	8.8%
Ann Arbor	197	4.6%
Brighton	173	4.0%
Southfield	136	3.2%
Green Oak Township	134	3.1%
Wixom	128	3.0%
Marion Township	100	2.3%
Elsewhere	1,328	30.8%
TOTAL	4,306	100.0%

Source: SEMCOG



Guiding Values

In conjunction with the Planning Commission, City Council adopted the following guiding values to assist in developing a strategic plan for the future of the City. The guiding values provide a template for our annual task list.

Howell is an evolving, welcoming City for all.

- We recognize the need to grow and adapt while keeping our friendly, small-town character.
- As the environment around us changes, we will work to manage that change in a way that enhances our core identity.
- Our sense of place is based on our strong neighborhoods, walkability, local businesses, community events and historic character.
- We provide an environment for a wide range of quality housing opportunities for all ages, abilities, and income levels.

Howell is the center of activity and culture.

- We promote special events, activities and opportunities for public participation that creates a unique sense of place.
- We offer a vibrant downtown with year-round activities for all ages, including a wide variety of shopping and dining options.
- Our walkable environment, recreational opportunities, natural amenities, and variety of community groups contribute to our quality of life.
- Our unique events bring visitors to Howell.
- Our special events are part of our core identity and bring the community together.

The City thrives when we work together.

- The City becomes a better place when residents, neighbors, the business community, and the City work together. City government will be open, transparent, and accessible. In turn, those who live, work, and play here participate in making Howell a better place.
- We take a pragmatic approach to collaborating with public and private agencies serving the Howell community with the goal of enhancing our quality of life.

Howell has a rich history and a promising future.

- Our City is rich in history, particularly in our historic downtown buildings and neighborhoods.
- While we grow and adapt to our changing environment, we stay true to what is authentically Howell.

The City is a safe place.

- We are a City of neighborhoods where people look out for each other.
- We take a holistic approach to safety, making it a priority in our decisions regarding development, transportation, recreation, public health, infrastructure, housing, and our ordinances.
- We strive to create a clean, safe, and inviting physical environment.



Quality, efficient municipal services are a part of our identity.

- Our core services, including high quality infrastructure, maintaining a clean, safe environment, easy access to emergency services, and public safety, contribute significantly to the high quality of life in the City. They set us apart in the region.
- We constantly strive to maintain and enhance these services within our fiscal means.



Signed Budget Resolution

**RESOLUTION NO. 2023-09
BUDGET RESOLUTION**

WHEREAS, the City Charter of the City of Howell states that "Not later than the third Monday in May, the Council shall, by resolution, adopt the budget for the next fiscal year and shall, in such resolution appropriate the money required for such budget and provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes"; and,

WHEREAS, a public hearing regarding the budget and the millage rate, in accordance with the Truth-in-Taxation requirements, was held May 8th, 2023 at 7:00 p.m.

NOW, THEREFORE BE IT RESOLVED, that the budget for the City's fiscal year beginning July 1, 2023 as recommended by the City Manager and as revised by the City Council, and as described in summary is as follows:

GENERAL FUND REVENUES	
Dept 000-GENERAL	\$11,416,700
Dept 301-POLICE DEPARTMENT	\$399,400
Dept 751-RECREATION DEPARTMENT	\$82,000
Dept 966 – TRANSFERS IN	\$342,930
TOTAL EST. REVENUES	\$12,241,030
GENERAL FUND APPROPRIATIONS	
Dept 101-MAYOR & COUNCIL	\$27,500
Dept 172-CITY MANAGER	\$170,118
Dept 191-FINANCE	\$475,069
Dept 215-CLERK	\$137,814
Dept 228-INFORMATION TECHNOLOGY DEPT	\$316,964
Dept 247-BOARD OF REVIEW	\$2,803
Dept 248-CABLE COMMISSION	\$983
Dept 262-ELECTIONS	\$167,725
Dept 265-CITY HALL	\$3,190,583
Dept 266-CITY ATTORNEY/OUTSIDE COUNSEL	\$134,000
Dept 270-PERSONNEL	\$156,578
Dept 276-LAKEVIEW CEMETERY	\$542,750
Dept 284-HOWELL MEMORIAL CEMETERY	\$71,018
Dept 285-FORESTRY/CONSERVATION	\$121,714
Dept 286-PARKING LOT MAINTENANCE	\$51,367
Dept 301-POLICE DEPARTMENT	\$3,341,977
Dept 350-HOWELL AREA FIRE AUTHORITY	\$7,400
Dept 371-BUILDING DEPARTMENT	\$315,185
Dept 443-STREET LIGHTING MAINTENANCE	\$11,481
Dept 444-SIDEWALK MAINTENANCE	\$71,878
Dept 445-DRAINS-PUBLIC BENEFIT	\$50,000
Dept 447-ENGINEERING DEPARTMENT	\$37,538
Dept 448-STREET LIGHTING	\$325,000
Dept 722-COMMUNITY DEVELOPMENT	\$235,422
Dept 747-COMMUNITY ACTION PROMOTION	\$109,934
Dept 751-RECREATION/PARKS DEPT	\$1,976,054
Dept 757-PARKS/NEIGHBORHOODS	\$160,427
Dept 895-UNDESIGNATED	\$48,397
Dept 899-TAX TRIBUNAL REFUNDS	\$120,000
Dept 906-DEBT SERVICE	\$175,000
Dept 966-TRANSFERS OUT	\$3,576,459
TOTAL EST. APPROPRIATIONS	\$16,129,138
NET OF GF REV/EXP SURPLUS/(DEFICIT)	(\$3,888,108)
PROPOSED BEGINNING FUND BALANCE	\$7,014,240
ENDING FUND BALANCE	\$3,126,132



**RESOLUTION NO. 2023-09
BUDGET RESOLUTION**

MAJOR STREETS FUND	
EST. REVENUES	\$4,377,797
EST. APPROPRIATIONS	\$4,423,415
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$45,618)
PROPOSED BEGINNING FUND BALANCE	\$45,666
ENDING FUND BALANCE	\$48
LOCAL STREETS FUND	
EST. REVENUES	\$512,387
EST. APPROPRIATIONS	\$513,919
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$1,552)
PROPOSED BEGINNING FUND BALANCE	\$44,502
ENDING FUND BALANCE	\$42,950
RUBBISH FUND	
EST. REVENUES	\$745,980
EST. APPROPRIATIONS	\$745,980
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	\$5,289
ENDING FUND BALANCE	\$5,289
LUCY ROAD FUND	
EST. REVENUES	\$22,500
EST. APPROPRIATIONS	\$22,500
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	\$309,737
ENDING FUND BALANCE	\$309,737
DDA FUND	
EST. REVENUES	\$636,773
EST. APPROPRIATIONS	\$566,065
NET OF REV/EXP SURPLUS/(DEFICIT)	\$70,708
PROPOSED BEGINNING FUND BALANCE	\$244,125
ENDING FUND BALANCE	\$314,833
LOOP/D-19 FUND	
EST. REVENUES	\$132,374
EST. APPROPRIATIONS	\$132,374
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	-
G.O. BOND DEBT ROAD PROGRAM FUND	
EST. REVENUES	\$505,330
EST. APPROPRIATIONS	\$505,330
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	-
2015 CITY HALL DEBT FUND	
EST. REVENUES	\$20,778
EST. APPROPRIATIONS	\$20,778
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	-
N PARKING LOTS & ALLEY DEBT FUND	
EST. REVENUES	\$143,125
EST. APPROPRIATIONS	\$143,125
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	-
DEPOT LOT PROJECT FUND	
EST. REVENUES	\$4,550,000
EST. APPROPRIATIONS	\$4,550,000
NET OF REV/EXP SURPLUS/(DEFICIT)	-
PROPOSED BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	-



RESOLUTION NO. 2023-09
BUDGET RESOLUTION

SEWER FUND	
EST. REVENUES	\$3,688,000
EST. APPROPRIATIONS	\$3,721,795
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$33,795)
PROPOSED BEGINNING FUND BALANCE	\$17,696,213
ENDING FUND BALANCE	\$17,662,418
WATER FUND	
EST. REVENUES	\$2,985,000
EST. APPROPRIATIONS	\$3,245,876
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$260,876)
PROPOSED BEGINNING FUND BALANCE	\$12,027,652
ENDING FUND BALANCE	\$11,766,776
EQUIPMENT POOL FUND	
EST. REVENUES	\$644,075
EST. APPROPRIATIONS	\$932,809
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$288,734)
PROPOSED BEGINNING FUND BALANCE	\$2,104,496
ENDING FUND BALANCE	\$1,815,762
DEPARTMENT OF PUBLIC SERVICES FUND	
EST. REVENUES	\$306,702
EST. APPROPRIATIONS	\$323,903
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$17,201)
PROPOSED BEGINNING FUND BALANCE	\$382,350
ENDING FUND BALANCE	\$365,149
IT REPLACEMENT FUND	
EST. REVENUES	\$92,700
EST. APPROPRIATIONS	\$69,783
NET OF REV/EXP SURPLUS/(DEFICIT)	\$22,917
PROPOSED BEGINNING FUND BALANCE	\$128,935
ENDING FUND BALANCE	\$151,852
CEMETERY PERPETUAL CARE FUND	
EST. REVENUES	\$40,000
EST. APPROPRIATIONS	\$300,000
NET OF REV/EXP SURPLUS/(DEFICIT)	(\$260,000)
PROPOSED BEGINNING FUND BALANCE	\$602,889
ENDING FUND BALANCE	\$342,889

BE IT FURTHER RESOLVED, that in order to carry out the provision of the above-described budget, the following tax rate be applied to the completed taxable assessment roll valuation of four hundred million two hundred fifty thousand seven hundred six dollars (\$400,250,706) as approved by the City of Howell Board of Review as required by the Michigan Constitution and be applied to all properties subject to the Obsolete Property Rehabilitation Tax which have a complete taxable assessment roll valuation of nine hundred thirty-three thousand five hundred twenty-six dollars (\$933,526) and be applied to all properties subject to the Industrial Facilities Taxes which have a complete taxable assessment roll valuation of six million one hundred fifty-three thousand three hundred seventy-one (\$6,153,371) which shall have a reduced tax applied, and be applied to all properties subject to the Land Bank Taxes which have a complete taxable assessment roll valuation of twenty-six thousand two hundred fifty dollars (\$26,250).

Total City Tax levy for General Fund purposes July 1, 2023...14.87480 per \$1,000 of taxable valuation after Board of Review. The millage rate is the Headlee maximum allowable millage levy. Total City Tax levy for Rubbish purposes July 1, 2023 ... 1.170 per \$1,000 of taxable valuation after Board of Review. The millage rate is less than the Headlee maximum allowable millage levy of 2.8602. For a total City Tax levy of 16.0448 per \$1,000 of taxable valuation after Board of Review. These millage rates are subject to change based upon approval of the 2023 millage.

Adopted by the Howell City Council this 8th day of May, 2023.



**RESOLUTION NO. 2023-09
BUDGET RESOLUTION**



Robert Ellis, Mayor

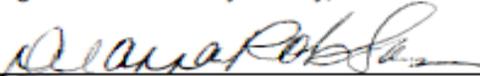


Deanna Robson, City Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of Resolution No. 2023-09 adopted by the City Council of the City of Howell, Livingston County, Michigan, at a regular meeting held on the 8th day of May, 2023 and that the meeting was held and the minutes were filed in compliance with Act No. 267 of the Public Acts of 1976.

IN WITNESS WHEREOF, I have affixed my official signature this 8th day of May, 2023.

BY: 

Howell City Clerk



Citizen's Guide

The purpose of this section is to explain the format and methodology of the budget.

BUDGET PROCESS

The budget process is considered an ongoing process with continuous monitoring and frequent adjustments due to new information. According to State law and the Uniform Budgeting and Accounting Act, the City must prepare an annual appropriations resolution identifying adequate revenues to support a plan of expenditures. Further, the City must adopt its millage rate and, if warranted, conduct a Truth in Taxation hearing pursuant to the Headlee Amendment.

According to the City Charter, on or before the second Monday in February, each City officer (Department Head) shall submit to the City Manager an itemized estimate of the expenditures for the next fiscal year for the department or activities under this control. The City Manager shall prepare a complete itemized budget for the next fiscal year and shall submit it to the Council for approval.

BUDGET DOCUMENT

The budget document shall present a complete financial plan for the ensuing fiscal year. It shall include at least the following information:

- Detailed estimates of all proposed expenditures for each department and office of the City, showing the expenditures for corresponding items for the current and last preceding fiscal years, with reasons for increases and decreases recommended, as compared with appropriations for the current year;
- Statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- Detailed estimates of all anticipated income of the City from sources other than taxes and borrowing, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years;
- A statement of the estimated balance or deficit, as the case may be, for the end of the current fiscal year;
- An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues, which, together with income from other sources, will be necessary to meet the proposed expenditures;
- Such other supporting schedules as the Council may deem necessary.

BALANCED BUDGET

The City annually adopts a balanced budget in which estimated revenue and available unreserved fund balance are equal to or exceed estimated expenditures.

**ADOPTION OF BUDGET, TAX LIMIT**

No later than the third Monday in May, the Council shall, by resolution, adopt the budget for the next fiscal year and shall, in such resolution, appropriate the money required for such budget and provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes, which levy shall not exceed two percent of the assessed valuation of all real and personal property subject to taxation in the City.

TRANSFER OF APPROPRIATIONS

After the budget has been adopted, no money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred, except pursuant to the budget appropriation. The Council may transfer any unencumbered appropriation balance, or any portion thereof, from one department fund or agency to another. The balance in any appropriation, which has not been encumbered, at the end of the fiscal year shall revert to the General Fund and be re-appropriated during the next fiscal year.

BUDGET CONTROL – INTERIM FINANCIAL REPORTING

At the beginning of each quarterly period during the fiscal year, and more often if required by the Council, the City Manager shall submit to the Council data showing the relation between the estimated and actual income and expenses to date; and if it shall appear that the income is less than anticipated, the Council may reduce appropriations, except amounts required for the debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash income.

BASIS OF BUDGETING

This budget document is prepared on the same basis of accounting as the City of Howell's financial statements, which is Modified Accrual. The City of Howell follows Generally Accepted Accounting Principles applicable to governments; however, for budgetary purposes, encumbrances are also included in expenditures.

FUND STRUCTURE

The governmental fund types and expendable trust funds use the modified basis of accounting. Under the modified basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term obligations which is recognized when due and certain compensated absences, claims, and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.



The accounts of the City of Howell are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The City of Howell's resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

- The "GENERAL FUND" section presents the operating budget for the departments and activities funded by the General Fund, and is the City's primary operating fund.
- The Special Revenue Funds consist of the operating budgets for activities funded by grants or special state, federal or other restricted revenue sources. These funds consist of: Major Street, Local Street, and Rubbish and Garbage funds.
- The Enterprise Funds consist of the budgets for funds that charge a fee to external users for goods and services and is designed to recover the costs of providing the service. Funds collected from these fees can only be used for these purposes. These funds consist of: Water and Sewer funds.
- The Internal Service Funds presents activities that provide services and resources for the City's other programs. These funds include: Department of Public Services and Equipment Pool funds.
- The Debt Service Funds present funds that account for the accumulation of resources for the annual payment of principal and interest on long-term debt.
- The Capital Improvements section presents major capital acquisition and construction activities.



Budget Timeline

January 21, 2023	Strategic Session w/ Council
January 23, 2023	Access to BS&A Budget module granted to Department Heads
February 13, 2023	All Projected and Requested Budget amounts must be entered into module by Department Heads
February 21, 2023	Compile Budget requests to City Manager for Recommended budget
Feb 27 - March 10, 2023	City Manager & Finance Director meetings with Department Heads to review Recommended budget
April 4, 2023	Proposed Budget by line item prepped for electronic distribution
April 4, 2023	Proposed Budget by line item delivered to City Council
April 17, 2023	Public meeting budget work session with Council
May 1, 2023	Publish Proposed Budget notice
May 8, 2023	City Council meeting: Adoption of FY2022/23 Budget <i>(Per City Charter the budget must be adopted by the 3rd Monday in May)</i>
July 1, 2023	New Fiscal Year Begins



Financial Policies

A review of other financial parameters the City operates under are as follows:

LONG RANGE PLANNING

After the first six months of the current fiscal year have passed, the Council may hold a planning session. The purpose of the planning session is to review the prior year and set goals and objectives for the following year. Also presented at that time is a 5-yr Financial Projection in order to facilitate planning. The projection presents various scenarios detailing potential outcomes.

INVESTMENT POLICY

It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security, while meeting daily cash flow demands and conforming to all state statutes and local ordinances governing the investment of public funds.

Objectives: The funds of the City will be invested in accordance with Michigan Public Act 20 and are listed in order of priority:

1. Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.
2. Diversification – The investments shall be diversified by specific maturity dates, individual institutions, or a specific class of securities in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
3. Liquidity – The investment portfolio will remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
4. Return on investment – The portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and cash flow characteristics of the portfolio.

Delegation of Authority: The authority to manage the investment program is derived from the City Council. The Finance director in conjunction with the Treasurer shall establish written procedures and internal controls for the operation of the investment program, consistent with the investment policy. No person may engage in investment transactions except as provided under the terms of this policy and the procedures established by the Finance Director.

Prudence: Investments shall be made with judgment and care under the “prudent person” standard, with the primary objective of preserving capital.

Authorized Investments: The following investment instruments are approved for use by the City:

1. Bonds, securities and other obligations of the United States, or an agency or instrumentality of the United States.
2. Certificates of Deposit, savings accounts, deposit accounts or depository receipts of a financial institution which are members of Federal Insurance programs.



3. Commercial paper rated at the time of purchase within the highest classification established by not less than two standard rating services and that matures not more than 270 days after date of purchase.
4. Mutual funds who maintain a \$1.00 per share net asset value, and with authority to purchase only investment vehicles that are legal for direct investment by a public corporation.

Safekeeping and Custody: All security transactions, including financial institution deposits, entered into by the City of Howell shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts as determined.

PURCHASING POLICY

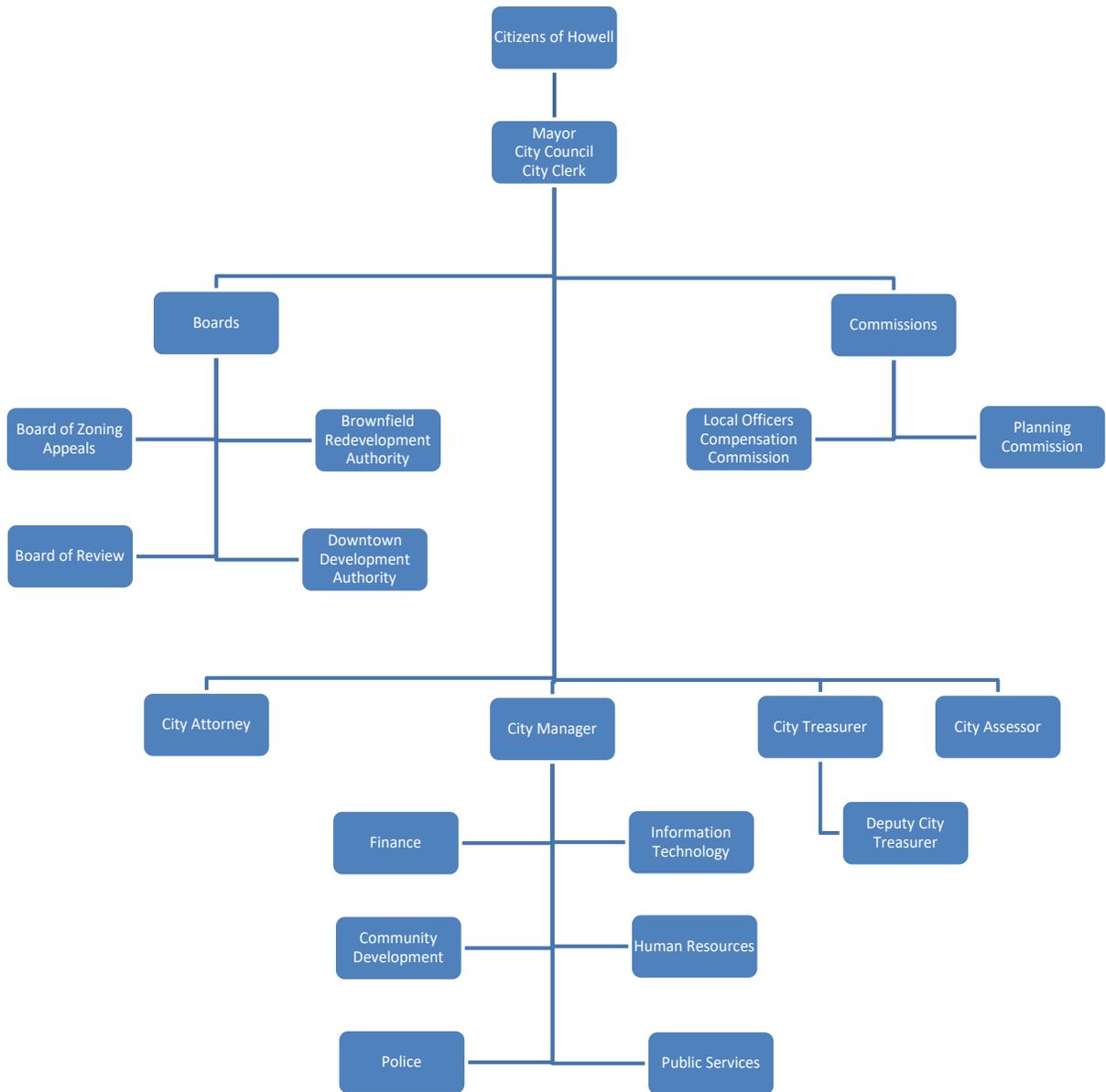
All purchases in excess of \$10,000 require City Council approval. It is a Department's responsibility to obtain the best price on purchases beneath this value. Council shall reserve the right to make the purchase that it judges to be in the best interest of the City. Purchases of and contracts for supplies and contractual services, except otherwise specifically provided, will be based, wherever possible, on competitive bids. If the amount of any proposed expenditure is estimated to exceed \$20,000, sealed bids shall be solicited, unless otherwise approved by Council. Performance bonds and/or bid bonds and insurance may be required on some projects.

DEBT POLICY

The City Council, authorized per charter, subject to the applicable provisions of law, by proper ordinance or resolution may authorize the borrowing of money, and the issuance of bonds, and other evidences of indebtedness provided that the net bonded indebtedness shall not exceed 10% of the assessed value of all the real and personal property in the City. The City uses long term borrowing for capital improvements.



Organization Chart





Personnel Summary

Position	2022-23		2023-24	
	FT	PT	FT	PT
City Manager's Office				
City Manager	1		1	
Admin Assistant/Communications	1		1	
City Clerk				
City Clerk	1		1	
Elections Coordinator			1	
Human Resources				
HR Manager	1		1	
Community Development				
Planning & Zoning Administrator	1		1	
Admin Assistant	1		1	
Parking & Code Enforcement Officer	0.5		0.5	
Finance				
Finance Director	1		1	
Treasurer	1		1	
Deputy Treasurer	-		-	
Assessor	1		1	
AP Clerk	1		1	
UB Clerk	1		1	
Cashier/CS Rep		1		1
Information Technology				
IT Director	1		1	
Public Services				
Director of Public Works	1		1	
Deputy Director of Public Works	1		1	
DPW Operations Manager	1		1	
WTP Operations Manager	1		1	
WWTP Operations Manager	1		1	
Parks & Cemetery Supervisor	1		1	
Parks & Cemetery Coordinator	1		1	
Admin Assistant	1	1	1	1
DPW Group Leader	4		4	
WTP Group Leader	1		1	
WWTP Group Leader	1		1	
Operator	6		6	
Skilled Laborer	3		4	
Semi/Beg Skilled Laborer	2		2	
Park and Cemetery Laborer	2		2	
Seasonal		10		10
Police				
Chief of Police	1		1	
Deputy Chief of Police	1		1	
Captain	1		0	
Sergeant	4		4	
Detective	1		1	
LAWNET	1		1	
School Resource Officer	1		1	
Officer	9		7	
Parking and Code Enforcement Officer	0.5		0.5	
Accreditation Coordinator	0		1	
Admin Assistant	1		1	
Records Technian	1		1	
DDA				
DDA Director	1		1	
Grand Total	62	12	62	12



Wage Summary & History

Position (NON-UNION)	
City Manager	\$ 126,808.20
City Manager Executive Assistant	\$ 74,246.39
City Clerk	\$ 81,526.12
HR Manager	\$ 81,526.12
Finance Director	\$ 86,976.89
Treasurer	\$ 63,219.66
IT Director	\$ 101,636.06
Planning and Zoning Administrator	\$ 79,104.14
Assessor	\$ 67,630.78
Director of Public Services	\$ 102,490.07
Deputy Director of Public Services	\$ 92,869.68
Administrative Assistant Department of Public Service	\$ 57,239.72
Police Chief	\$ 105,533.72
Deputy Police Chief	\$ 92,869.68
Administrative Assistant Police Department	\$ 58,163.53
City Hall Custodian	\$18.18/hr

TPOAM - B	Entrance	One Year	Two Years	Three Years	Four Years
Administrative Support					
Administrative Support I	\$ 19.00	\$ 19.96	\$ 20.96	\$ 22.02	\$ 23.12
Administrative Assistant	\$ 22.41	\$ 23.54	\$ 24.72	\$ 25.95	\$ 27.25
Finance Technician	\$ 20.47	\$ 21.48	\$ 22.56	\$ 23.68	\$ 25.52
Technical Support					
Parking and Code Enforcement	\$ 19.90	\$ 20.88	\$ 21.93	\$ 23.03	\$ 24.17
Deputy Treasurer/Accounting Clerk	\$ 24.40	\$ 25.62	\$ 26.91	\$ 28.25	\$ 29.11

TPOAM - A (Supervisors)	Entrance	One Year	Two Years	Three Years	Four Years
DPW Operations Manager	\$ 67,271.95	\$ 70,635.56	\$ 74,167.34	\$ 77,878.70	\$ 81,769.50
Project Technician	\$ 64,624.08	\$ 67,272.10	\$ 70,959.19	\$ 74,167.36	\$ 77,876.27
WTP Operations Manager	\$ 67,271.95	\$ 70,635.56	\$ 74,167.34	\$ 77,875.70	\$ 81,769.50
WWTP Operations Manager	\$ 67,271.95	\$ 70,635.56	\$ 74,167.34	\$ 77,875.70	\$ 81,769.50
Parks & Cemetery Coordinator	\$ 58,546.24	\$ 60,945.20	\$ 64,285.52	\$ 67,191.97	\$ 70,552.06
Parks & Cemetery Working Supervisor	\$ 64,624.08	\$ 67,272.10	\$ 70,959.19	\$ 74,167.36	\$ 77,876.27

POAM (Patrol Officers)	Entrance	One Year	Two Years	Three Years
Police Officer	\$ 56,809.36	\$ 62,245.55	\$ 67,681.75	\$ 73,141.47
Starting w/o any experience	\$ 51,773.24			

COAM (Police Sergeants)	
Sergeants	\$ 82,649.86



TPOAM (Public Services)		
Public Works		
Parks and Cemetary Laborer	\$	18.45
Laborer	\$	20.21
Beginning Skilled	\$	22.26
Semi-Skilled	\$	25.16
Skilled	\$	28.30
Group Leader	\$	29.96
Water		
Intro Operator	\$	25.38
Beginning Operator w/F4	\$	26.66
Operator w/F3	\$	27.98
Group Leader	\$	29.96
Waste Water		
Intro Operator	\$	26.21
Beginning Operator w/D License	\$	27.55
Operator I w/C License	\$	28.92
Group Leader	\$	29.96
Rates reflected as of 1/1/2023.		



Funds Summary

	2021-22	2022-23	2022-23	2023-24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
Fund	ACTIVITY	BUDGET	ACTIVITY	BUDGET
General	8,080,781	9,529,449	9,268,632	16,129,137
Major Streets	1,215,121	978,839	1,246,643	4,423,415
Local Streets	388,534	585,847	594,848	513,919
Cemetery	-	112,000	-	300,000
Rubbish & Garbage	714,928	712,400	756,680	746,961
Lucy Road Park	70,621	20,400	21,250	22,500
DDA	430,126	526,500	584,868	566,065
Loop Rd & D-19 Debt	103,720	134,931	134,099	132,374
GO Debt Road Program	528,953	514,000	509,109	505,330
2015 City Hall Debt	20,628	21,100	20,752	20,778
North Parking Lot & Alley Debt	143,000	143,900	140,600	143,125
Depot Lot	-	-	-	45,550,000
Sewer	2,495,938	3,932,591	5,091,400	3,723,756
Water	2,583,128	6,495,100	8,210,176	3,247,837
Equipment Pool	579,461	1,420,508	491,787	932,809
DPS	376,100	538,700	531,312	323,903
IT Replacement	24,799	61,900	70,000	69,783
TOTAL	17,755,838	25,728,165	27,672,156	77,351,692

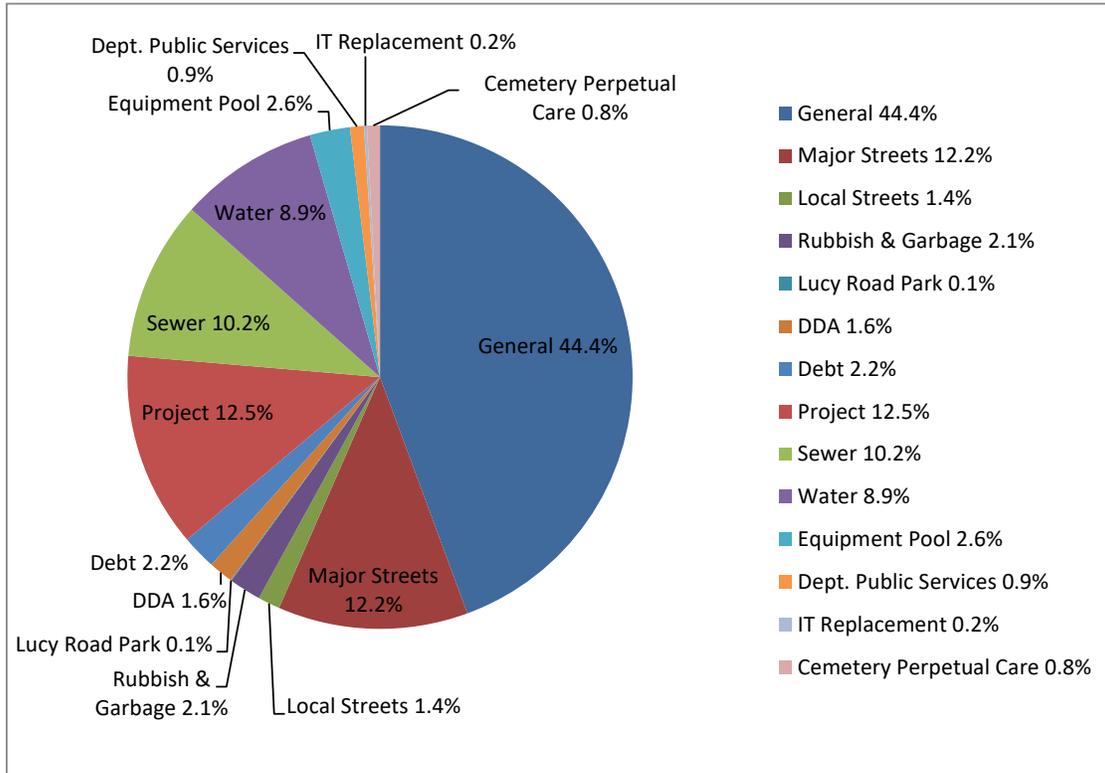


Summary of Combined Changes in Fund Balance

Fund	Projected Fund Balance 6/30/2023	Estimated Revenues	Estimated Expenditures	Net Increase (Decrease)	Estimated Fund Balance 6/30/2024
General Fund	7,014,240	12,241,030	(16,129,138)	(3,888,108)	3,126,132
Budget Stabilization Fund	250,000	-	-	-	250,000
Major Street	45,666	4,377,797	(4,423,415)	(45,618)	48
Local Street	44,502	512,367	(513,919)	(1,552)	42,950
Rubbish and Garbage	5,289	745,980	(745,980)	-	5,289
Lucy Road Park	309,737	22,500	(22,500)	-	309,737
Downtown Development Authority	244,125	636,773	(566,065)	70,708	314,833
Loop Road & D-19 Debt	-	132,374	(132,374)	-	-
GO Bond Debt - Road Program	-	505,330	(505,330)	-	-
2015 City Hall Debt	-	20,778	(20,778)	-	-
North Parking Lot & Alley Debt	-	143,125	(143,125)	-	-
Depot Lot Construction	-	4,550,000	(4,550,000)	-	-
Sewer	17,696,213	3,688,000	(3,721,795)	(33,795)	17,662,418
Water	12,027,652	2,985,000	(3,245,876)	(260,876)	11,766,776
Equipment Pool	2,104,496	644,075	(932,809)	(288,734)	1,815,762
Department of Public Services	382,350	306,702	(323,903)	(17,201)	365,149
IT Replacement	128,935	92,700	(69,783)	22,917	151,852
Cemetery Perpetual Care	602,889	40,000	(300,000)	(260,000)	342,889
Total	40,856,094	31,644,531	(36,346,790)	(4,702,259)	36,153,835



All Fund Expenditures Summary



ALL FUNDS SUMMARY	%	BUDGET
General	44.4%	16,129,138
Major Streets	12.2%	4,423,415
Local Streets	1.4%	513,919
Rubbish & Garbage	2.1%	745,980
Lucy Road Park	0.1%	22,500
DDA	1.6%	566,065
Debt	2.2%	801,607
Project	12.5%	4,550,000
Sewer	10.2%	3,721,795
Water	8.9%	3,245,876
Equipment Pool	2.6%	932,809
Dept. Public Services	0.9%	323,903
IT Replacement	0.2%	69,783
Cemetery Perpetual Care	0.8%	300,000
TOTAL ALL FUNDS		\$ 36,346,790



Revenues

Property taxes in the State of Michigan are calculated by multiplying the tax rate or number of mills by the taxable value of real and personal property in the City. The Headlee Amendment to the State Constitution and Proposal A, passed in 1994, restricts the growth of taxable value to no more than the rate of inflation or 5%, whichever is less. This capped assessment is known as the taxable value. Increases or decreases in the turnover of properties or new development are not subject to the cap, thereby helping to offset any losses in value for other properties.

The City levies a General Operating millage and a Rubbish millage. The Downtown Development Authority receives an incremental increase in property tax revenue from properties within the district. City residents also pay separate millages to the Howell Area Fire Authority and Howell Carnegie District Library.

The City had reduced its operating millage by 1.1 mills to offset the Howell Area Fire Authority millage adopted by referendum in 2004. The City increased the millage rates by 1.0 mill in 2009 to fund the Street Improvement Program.

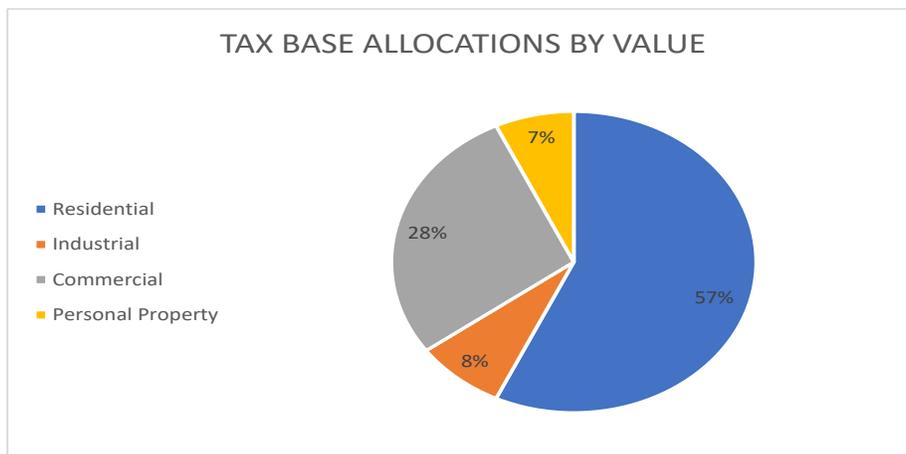
CITY OF HOWELL GENERAL OPERATING MILLAGE RATES

Year	2015	2016	2017	2018	2019	2020	2021	2022
Mills	15.9443	15.9443	15.8135	15.5636	15.4997	15.4454	15.2724	15.0952

Headlee Amendment

The Headlee Amendment, referred to previously, reduces the amount of the City’s operating millage allowed by Charter. It accomplishes this by reducing the millage proportionally by the amount that market changes exceed the State’s inflation rate multiplier. The table below shows the millages per the City Charter and Headlee limitation.

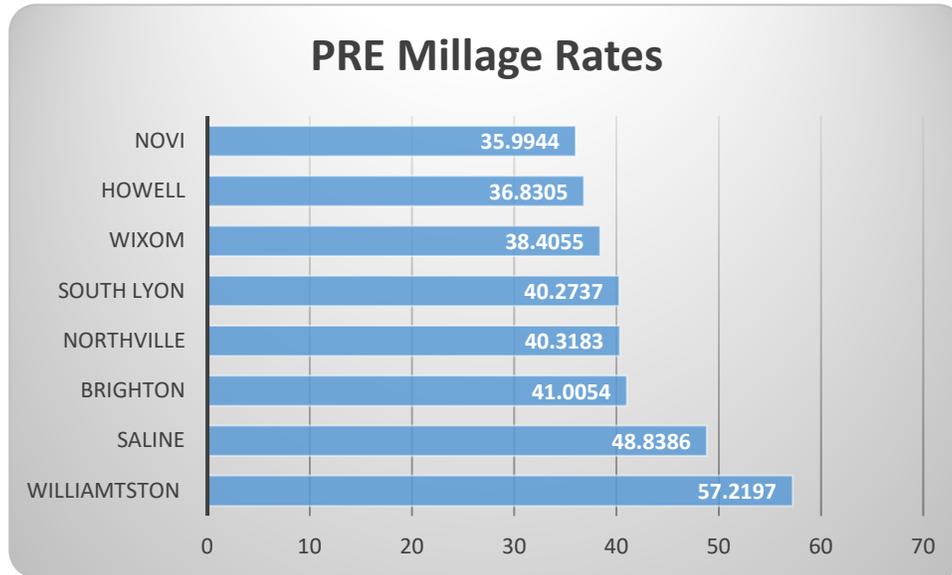
Millage Rate 2023:	<u>Home Rule City Act/City Charter</u>	<u>Headlee Limitation</u>	<u>Actual</u>
	20.0000	14.8748	14.8748





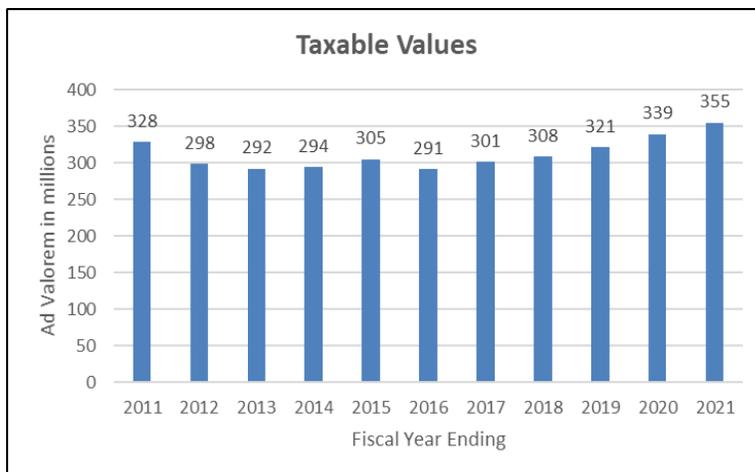
The City of Howell millage includes General Operating and Rubbish millages.

2022 PRINCIPAL RESIDENCE EXEMPTION COMPARISONS



Taxable Value of Property

For the 2023 fiscal year, the City’s taxable values have increased by 5.6% or \$387,000 in tax revenue. The majority of the increase is attributable to increased residential values of \$15 million due to high inflation that caused all residential property values to increase by the maximum 5%. The personal property values decreased by \$2,491,900 due to the State increasing the Small Business Tax Exemption guidelines to include businesses with a True Cash Value of up to \$180,000 as exempt if they file with the local unit. This is the seventh year of the State’s program to reduce personal property taxes (PPT), with a commitment to reimburse local units for the lost revenue. The State changed its method of distributing the PPT reimbursement by splitting it into two payments. The City received its first installment in October 2022, with the balance to be received in May 2023. Current projections place the May installment at \$545,000.



Year	T.V.	% Growth
2013	292	
2014	294	0.70%
2015	305	3.70%
2016	291	-4.60%
2017	301	3.40%
2018	308	2.30%
2019	321	4.20%
2020	339	5.60%
2021	355	4.70%
2022	355	0.00%



TOP 10 TAXPAYER COMPARISON – 2022 AND 2012
Real and Personal Property Tax Values (Including Abatements)

Taxpayer	2022			2012		
	Taxable Valuation	Rank	% of Total City Taxable Value	Taxable Valuation	Rank	% of Total City Taxable Value
THAI SUMMIT AMERICA CORP	\$ 33,417,804	1	9.41%			
MIMG CIX BURWICK FARMS LLC	\$ 19,890,524	2	5.60%			
CITIZENS INSURANCE CO	\$ 14,507,506	3	4.09%	\$ 19,606,318	2	6.03%
DTE ELECTRIC COMPANY	\$ 12,334,366	4	3.47%	\$ 7,690,800	7	2.36%
PGB MICHIGAN LLC	\$ 10,979,702	5	3.09%	\$ 19,391,302	4	5.96%
WOODLAND HILLS ASSOCIATES LLC	\$ 9,921,264	6	2.79%			
HOWELL ACQUISITION GROUP LLC	\$ 9,792,110	7	2.76%			
MC HOWELL ESTATES PROPERTY LLC	\$ 8,973,468	8	2.53%			
YORKSHIRE APARTMENTS	\$ 7,317,020	9	2.06%	\$ 6,132,400	10	1.89%
TG HOWELL LLC	\$ 7,205,102	10	2.03%			
OGIHARA AMERICAN CORP				\$ 37,458,000	1	11.52%
BURWICK FARMS APARTMENTS				\$ 13,434,800	3	4.13%
VIKING PARTNERS CTC LLC				\$ 8,773,056	5	2.70%
FMW INVESTMENT COMPANY				\$ 8,499,356	6	2.61%
HOWELL ESTATES				\$ 6,711,500	8	2.06%
KEY PLASTICS				\$ 8,411,700	9	2.59%
TOTAL	\$ 134,338,866		37.83%	\$ 136,109,232		41.84%
TOTAL CITY TAXABLE VALUE	\$ 355,086,045			\$ 325,281,200		

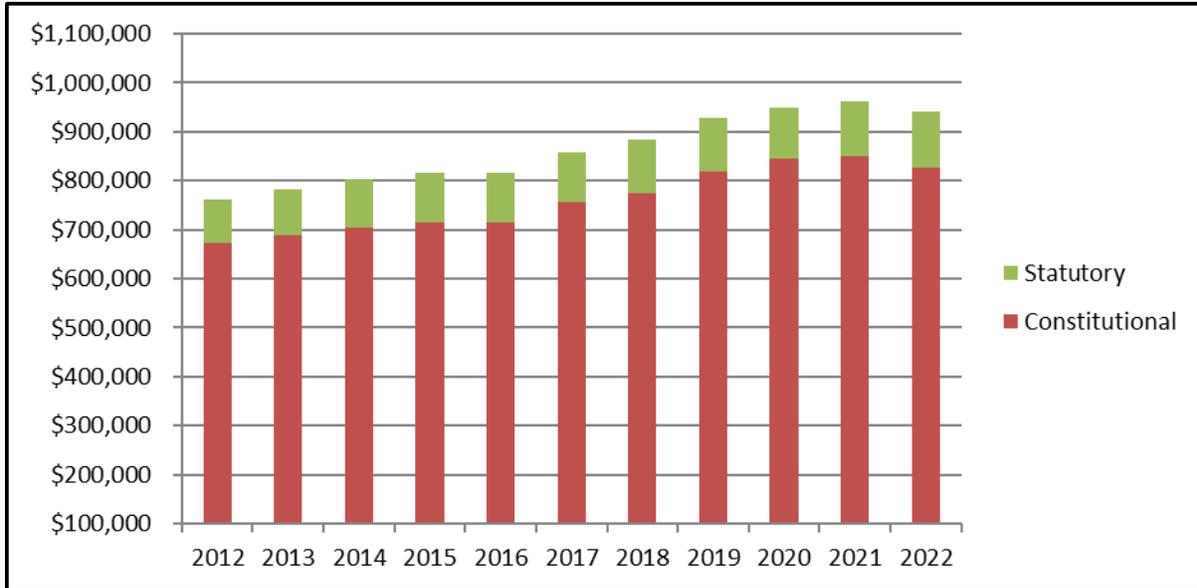
Intergovernmental Revenue – State Shared Revenues:

The State of Michigan collects 6% sales tax and reserves 2% for the schools. A portion of the remainder is dedicated to local government through both constitutional and statutory formulas. The statutory formula is subject to annual appropriation by State Legislature. These funds are the second largest source of revenue to the General Fund, approximating \$911,000 for 2022/2023.

For Fiscal year 2011/2012, State Legislature established the City, Village, and Township Revenue Sharing (CVTRS) program to allocate statutory revenue sharing. Eligible local units were required to publish various financial information concerning its operations. The City publishes a Citizen’s Guide and Performance Dashboard detailing various operating, performance, and financial measures. In addition, we also prepare a Debt Service report listing all of the current debt obligations including issuance date, amount, and annual debt service requirements. We also provide a projected budget report combining the activities of the General, Local Street, and Refuse Funds.



HISTORY OF STATE-SHARED REVENUE PAYMENTS



Year	Constitutional	Statutory	Total
2012	\$ 673,932	\$ 88,089	\$ 762,021
2013	\$ 687,885	\$ 94,380	\$ 782,265
2014	\$ 704,016	\$ 98,928	\$ 802,944
2015	\$ 715,073	\$ 101,948	\$ 817,021
2016	\$ 714,386	\$ 101,948	\$ 816,334
2017	\$ 755,559	\$ 101,948	\$ 857,507
2018	\$ 775,516	\$ 109,208	\$ 884,724
2019	\$ 818,299	\$ 109,530	\$ 927,829
2020	\$ 844,000	\$ 106,000	\$ 950,000
2021	\$ 849,792	\$ 112,049	\$ 961,841
2022	\$ 826,139	\$ 113,861	\$ 940,000

**SPECIAL REVENUE FUNDS:****Major and Local Street**

The Major and Local Street Funds revenue is derived mainly from Gas & Weight taxes. The revenue is allocated to eligible units based on a formula incorporating the number of miles of streets and the City's population. Funds received are restricted to be used for maintain the City's street infrastructure. The functions covered include street sweeping, winter maintenance, roadway repair and reconstruction, traffic signals and signage in addition to planning and operating the street network.

The Major Street Funds revenue is projected to be \$911,211 based on current estimates from the State. This represents a 7.6% increase over the prior year.

The Local Street Fund revenue is projected to be \$333,980, an increase of 7.2%. In prior years any shortfall in funding was covered by the General Fund. The projected shortfall for 2023/24 in the amount of \$152,367 is funded by the General Fund.

Refuse Collection

Under MI Public Act 298 of 1917 the City can levy up to 3 mills to cover the actual cost of its waste/refuse collection, which totaled \$560,000 in FY 2021-22. Approximately 25% of this cost had been paid through fees. Starting in fiscal 2012/2013 the City levied a 1.3 mill rubbish tax which generated approximately \$360,000 annually. For fiscal year 2023/24 the millage will be 1.170. The millage is projected to generate \$475,000. The General Fund also contributes \$99,180 for leaf and brush collection.

Debt Service Funds

Debt Service Funds realize revenues from General Fund appropriations and special assessment collections. These revenues provide funding for the debt requirements covering the construction and improvement of roads, and municipal facilities exclusive of water and sewer projects.

Construction Funds

Construction Funds account for the resources to be used for the construction of major infrastructure projects. Revenues can arise from the sale of general obligation bonds, grants from State and Federal sources and transfers from other funds.

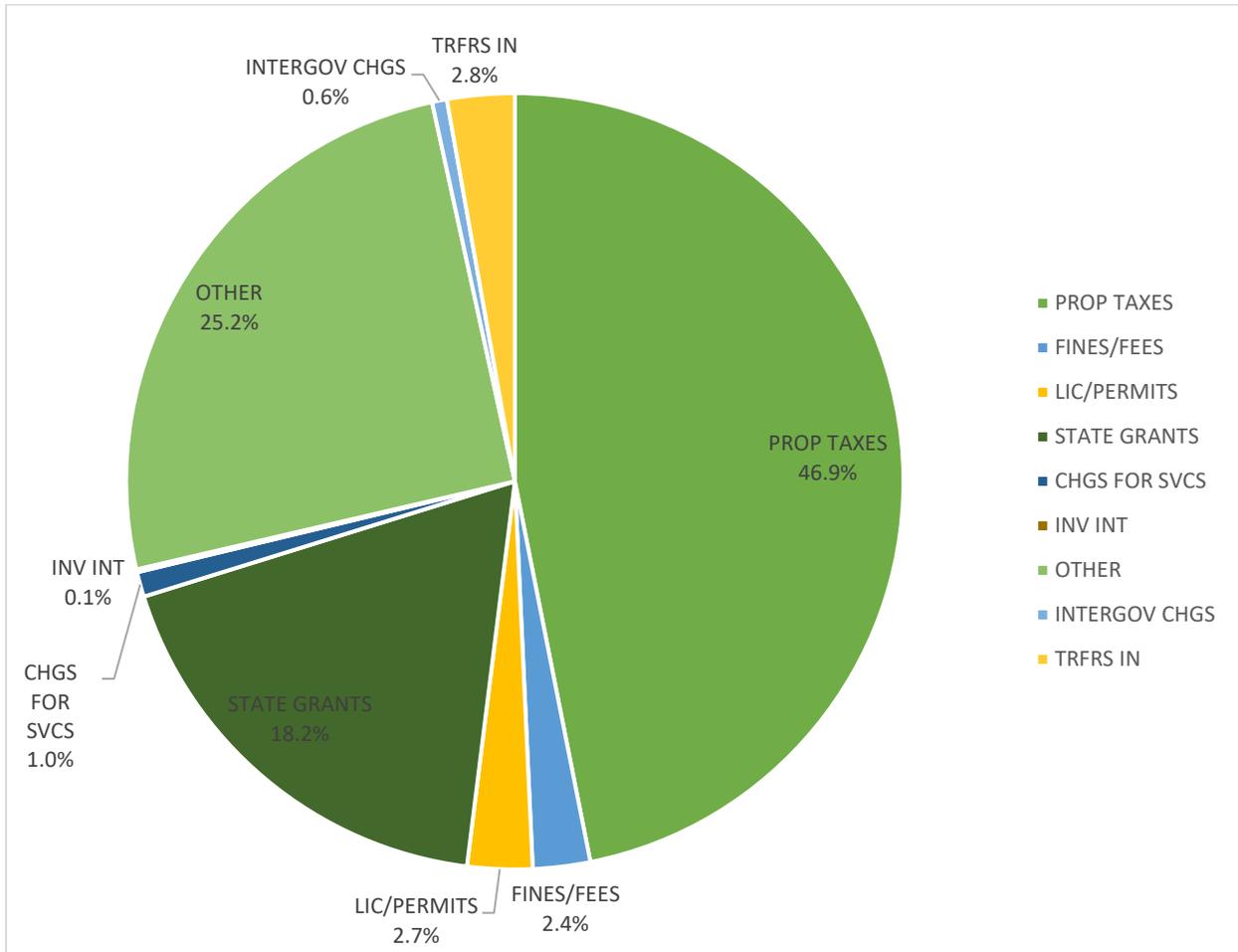


General Fund

	21-22	22-23	22-23	23-24
	Activity	Amended Budget	PROJECTED	APPROVED
REVENUES				
PROPERTY TAXES	5,200,478	5,395,056	5,421,194	5,734,953
SPECIAL ASSESSMENTS	30,542	13,000	6,500	3,400
FINES/FEES	289,090	191,713	250,500	291,500
LICENSES/PERMITS	162,945	164,453	180,202	331,000
STATE GRANTS	2,169,800	1,825,000	2,129,164	2,229,623
OTHER	65,634	2,876,225	3,545,772	3,085,550
CHARGES FOR SERVICES	174,434	109,700	133,024	126,554
INVESTMENT INTEREST	6,865	10,000	16,000	15,000
RENTAL INCOME	73,313	-	7,520	2,520
FEDERAL GRANTS	-	-	2,200	2,600
INTERGOVERNMENTAL CHARGES	74,446	38,853	75,400	75,400
TRANSFERS IN	58,790	142,000	993,465	342,930
TOTAL REVENUES	8,306,338	10,766,000	12,760,941	12,241,030
EXPENDITURES				
GENERAL	95	3,000	3,000	120,000
MAYOR & COUNCIL	22,322	31,037	26,743	27,500
CITY MANAGER	259,926	261,100	236,347	170,118
FINANCE	467,331	639,300	551,805	475,068
CLERK	163,410	168,200	156,529	137,814
INFORMATION TECHNOLOGY DEPT	307,878	362,400	329,914	316,964
BOARD OF REVIEW	2,803	3,500	2,803	2,803
CABLE COMMISSION	926	1,000	973	983
GENERAL SERVICE ADMINISTRATION	10,442	80,200	-	-
ELECTIONS	19,907	46,200	33,406	167,725
CITY HALL	419,970	1,090,426	775,605	3,190,583
CITY ATTORNEY/OUTSIDE COUNSEL	82,568	137,100	134,000	134,000
PERSONNEL	119,892	154,300	79,109	156,578
HOWELL MEMORIAL CEMETERY	4,571	4,100	3,137	3,617
POLICE DEPARTMENT	2,759,391	3,143,600	3,032,138	3,341,977
HOWELL AREA FIRE AUTHORITY	7,207	7,100	-	7,400
BUILDING DEPARTMENT	104,650	383,500	204,921	315,185
SIDEWALK MAINTENANCE	50,972	59,400	57,838	71,878
DRAINS-PUBLIC BENEFIT	36,304	45,000	45,000	50,000
ENGINEERING DEPARTMENT	50,886	45,400	38,500	37,538
STREET LIGHTING	329,739	356,900	340,142	336,481
PARKING LOT MAINTENANCE	57,933	53,200	48,119	51,367
FORESTRY/CONSERVATION	109,472	157,350	147,835	121,714
LAKEVIEW CEMETERY	415,911	409,400	402,477	610,151
COMMUNITY ACTION PROMOTION	96,145	184,200	148,568	109,934
COMMUNITY DEVELOPMENT	297,112	372,166	349,012	235,422
RECREATION / PARKS DEPARTMENT	190,672	642,816	600,720	1,976,054
PARKS/NEIGHBORHOODS	58,175	152,414	147,358	160,427
UNDESIGNATED	42,617	44,826	44,826	48,397
DEBT SERVICE		-	-	175,000
TRANSFERS IN/OUT	1,591,554	2,465,376	1,327,807	3,576,458
TOTAL EXPENDITURES	8,080,780	11,504,511	9,268,632	16,129,136
NET OF REVENUES & APPROPRIATIONS	225,557	(738,511)	3,492,310	(3,888,106)
BEG. FUND BALANCE	3,296,373	3,521,931	3,521,931	7,014,240
END FUND BALANCE	3,521,931	2,783,419	7,014,240	3,126,134
Total Fund Balance as a				
Percentage of Total Expenditures	43.58%	24.19%	75.68%	19.38%

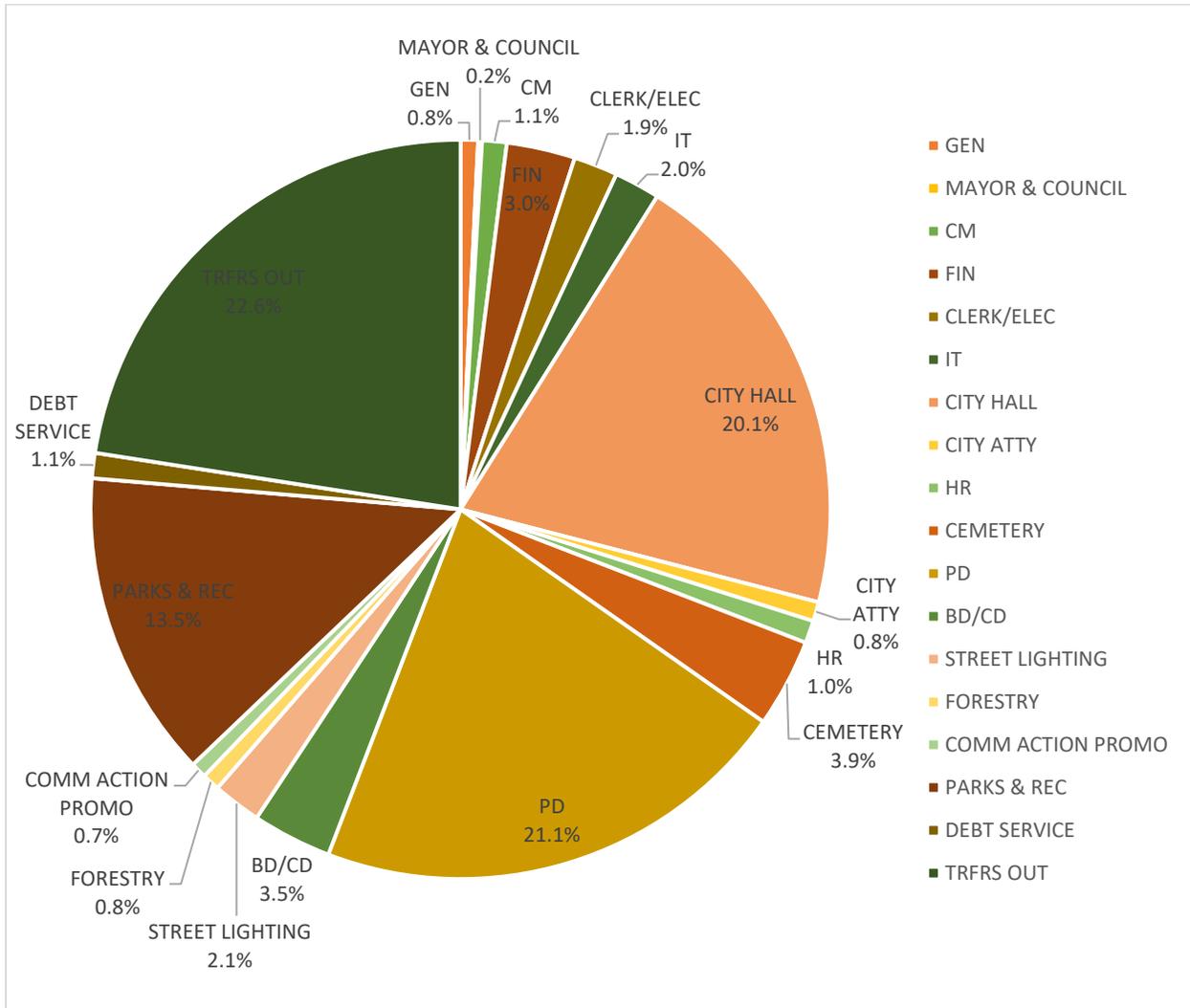


General Fund Revenues





General Fund Expenditures





City Council

All powers of the City shall be vested in, and all matters of policy of the City shall be exercised and determined by a council of seven members composed of the Mayor and six council members. The Council is the City's legislative and policymaking body. Council is responsible for adopting the annual city budget, contracts, laws, ordinances, and resolutions; approving purchases; and granting permits and license terms. Council members are elected at large to four-year, staggered terms; and elections are held in November of odd years. The Mayor is elected to a two-year term. City Council is responsible for setting city government policy and serves as the direct citizen link to City Hall. The Council shall hold at least two regular meetings per month. City Council appoints the City Manager, Clerk, Treasurer, Attorney, and Assessor. The Council operates under a Council-Manager form of government.

Council members represent the City of Howell on various intergovernmental organizations to achieve governmental cooperation, legislation, and programs that are consistent with the needs of its citizens.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	14,000	12,769	13,337	13,900	13,900
Operating	17,037	15,529	13,406	13,600	13,600
Total	31,037	28,298	26,743	27,500	27,500

Mayor Robert Ellis





Mayor Pro Tem Jan Lobur



Councilmember Alex Clos



Councilmember Jacob Schlittler





Councilmember Luke Wilson



Councilmember Nikolas Hertrich



Councilmember Erin Britten

(Not Pictured)



City Manager



The City Manager provides overall direction and coordination of all city departments, community development, and redevelopment programs to ensure that the City Council’s goals and objectives are met or exceeded and that costs do not exceed budgeted amounts. The City Manager provides continual monitoring and evaluation of services and programming to assure that city services, laws, and programs remain relevant to community needs and are administered equitably. The department provides administrative assistance to the City Council and is the primary contact for public information and official communications.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	215,343	185,188	205,001	144,868	144,868
Operating	20,557	12,022	11,346	16,750	16,750
Professional Services	25,200	20,170	236,347	170,118	170,118
Total	261,100	217,380	452,694	331,736	331,736

2022/2023 ACCOMPLISHMENTS

- Following Council’s directive to enhance communications and messaging, we’ve increased engagement on social media, created a newsletter, communicated at the Farmers Market tent, and a campaign of positivity on social media that has resulted in over 10k followers.
- Maintained the newly updated website and released the My Howell MI application, which creates direct communication with our users.
- The City was able to fill all key positions with exceptional and qualified employees.



- The City began reducing professional service costs and has performed several qualification-based selection processes for various professional services.
- Completed the East Grand River Water Main Improvement Project funded through state grants and low-interest loans.
- The City was able to install the long sought-after downtown restroom facilities located at the corner of Court St. and Clinton St.
- Began the process of improvements at our Scofield Park, including ordering restroom and concession facilities along with a universally accessible kayak launch. The City is still awaiting the award of the second round of SPARK grants.
- Worked with DDA/Mainstreet on bringing another signature event, Oktoberfest, to the City of Howell.
- The City of Howell successfully obtained 100% funding for the 2023 paving project, which includes North Michigan, North Byron, West Clinton, and East Sibley.
- The City created and adopted a 5-year Parks and Recreation Master Plan.
- The City was able to complete the City Master Plan which will be ready for adoption in the 23-24 fiscal year.
- The City has incorporated a robust parking and code enforcement plan that has resulted in compliance with historical blight and the return of active parking enforcement, using the 4E method of engage, educate, encourage, and enforce.
- Community Development has implemented the Rental and Registration Inspection Program to ensure rental properties meet health and safety standards.

2023/2024 GOALS

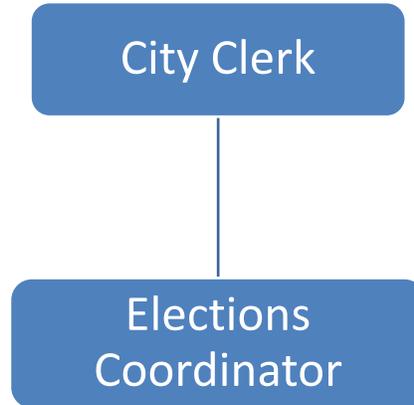
- Increase public engagement via social media, public meeting events, coffee with staff and Council events, and pop-up mini Citizen Academies.
- Continue to work with local businesses with partnerships and opportunities (business-friendly initiatives).
- Continue to seek opportunities to manage legacy benefit costs.
- Incorporate Goals and Objectives identified in the Council's Strategic Plan.
- Continue to seek all grant opportunities for the betterment of our community.



- Begin the process of improvements to Lucy Road and the Loop Road concept.
- Work on staff development including providing opportunities and initiatives for staff engagement and advancement.
- Bring back the Boards and Commission's recognition dinner.
- Continually strive to achieve excellence in customer service.
- Build strong relationships with Livingston County, Howell Public Schools, and the surrounding municipalities.
- Continue to recruit and retain the best and brightest public servants through incentives and by creating an incredible work environment.



City Clerk



The City Clerk is considered the oldest public servant in local government and was once referred to as the “Town Reminder”. As a direct appointee of the City Council, the Clerk is responsible for recording all their actions in the form of agendas, packets, minutes, resolutions, ordinances, and contracts. The office of the Clerk assists the Mayor, City Council, City Manager and all administrative departments of the City, thereby serving the residents of the City of Howell. Other key responsibilities include the administration of elections, voter registration, Freedom of Information Act requests, and vendor licensing.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	156,800	153,852	147,709	124,434	124,434
Operating	11,320	9,980	8,320	12,880	12,880
Professional Services	80	-	500	500	500
Clerk Total	168,200	163,832	156,529	137,814	137,814

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	29,289	23,570	20,185	132,488	132,488
Operating	16,511	13,573	12,842	29,237	29,237
Capital	400	380	380	6,000	6,000
Elections Total	46,200	37,523	33,407	167,725	167,725

2022/2023 ACCOMPLISHMENTS

➤ **Community Updates**

- Council agendas, packets, and special meeting notices, approved meeting minutes, meeting proceedings and ordinance amendments were prepared, posted, published, and archived for public review.
- Election information was posted on the Elections webpage and published as required.
- New voter registration cards were sent to all registered voters based on redistricting.



- Published newly adopted resolutions and ordinances on the City website in order to allow residents to access current information, without having to wait for ordinance codification.
 - Initiated electronic record keeping of approved and signed meeting proceedings, resolutions, ordinances and contracts for reference and accessibility.
- **Programs & Services**
- Administered the 2022 State Primary and General Elections, mentored staff and participated in a post-election audit.
 - Implemented new election procedures in order to increase election security, transparency and integrity.
 - Processed 48 FOIA (Freedom of Information Act) requests in 2022 (late May - December) and 10 FOIA requests in the first quarter of 2023 (January - March).
 - Created new step by step FOIA procedures, response letter template, invoice template and tracking spreadsheet - all of which are accessible on the shared drive.
 - Approved invoices and payroll while Finance Director/Treasurer position was vacant.
 - Act as backup to payroll processing.
 - Auditing records, oaths of office, etc. to ensure record maintenance requirements and compliance.
- **Education**
- Participated in monthly meetings of the Livingston County Municipal Clerk's Association.
 - Attended the 2022 International Institute of Municipal Clerks Conference in Little Rock, Arkansas.
 - Attended the 2022 Michigan Association of Municipal Clerks Summer Conference in Traverse City.

2023/2024 GOALS

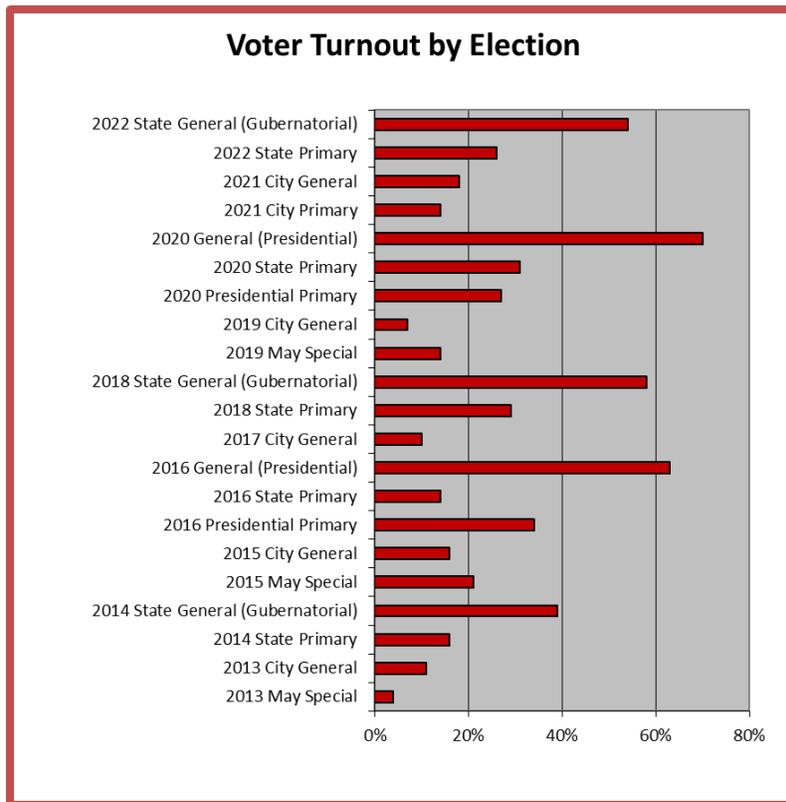
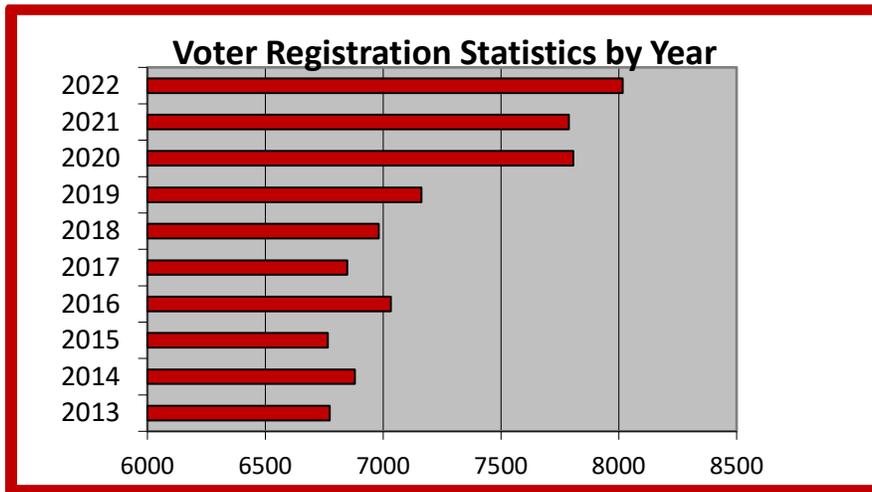
- **Community Updates**
- Continue to mentor staff in order to provide the City with qualified employees to fill critical staff roles as needed, and to facilitate succession planning.
 - Create an improved and more accessible voting precinct on the 1st floor of City Hall.
 - Provide improved customer service with increased accessibility to residents.
 - Ensure the continued availability of City information such as Council proceedings, election information, and other critical public information in order to promote citizen involvement.
- **Community Participation**
- Assist community leaders and residents regarding City processes.
 - Represent the City by participating in community events and activities.
- **Programs and Services**
- Prepare for the upcoming 2023 City Election(s) as well as 2024 State Elections.

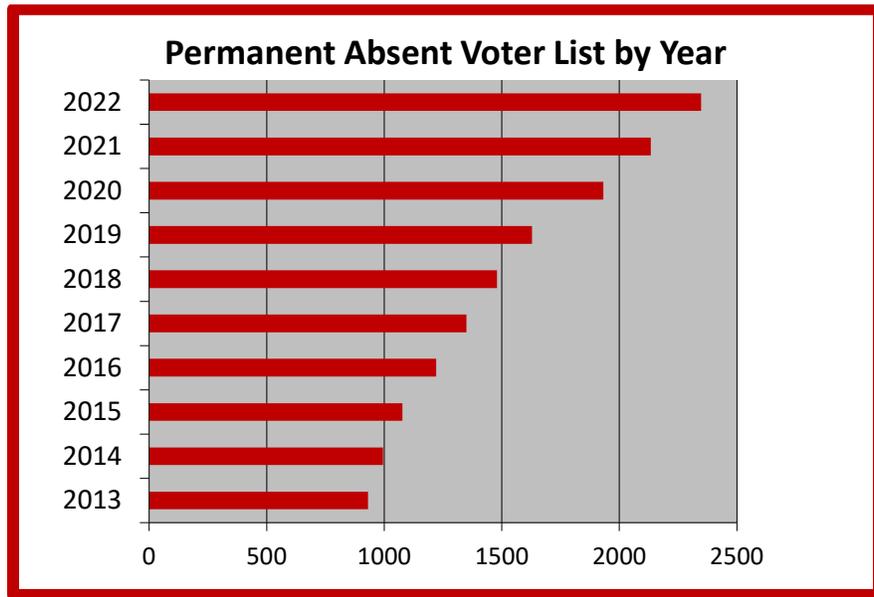


- Continue to collaborate with City Staff to improve election procedures and accessibility for voters.
 - Provide exemplary service to our residents and employees, while administering critical day-to-day operations.
 - Maintain partnerships with Clerks in Livingston County and beyond to ensure that best practices and improvements are implemented.
 - Create an enhanced Clerk's Office procedure manual.
 - Continue to ensure election integrity and security.
 - Maintain continuous improvement in all aspects of the Clerk's Office.
- **Education**
- Participate in the International Institute of Municipal Clerks online Professional Development Program.
 - Complete required (two-year cycle) State of Michigan Election Officials training and certification.
 - Attend the 2024 International Institute of Municipal Clerks Conference.
 - Participate in monthly Livingston County Municipal Clerk's Association meetings.

ELECTIONS

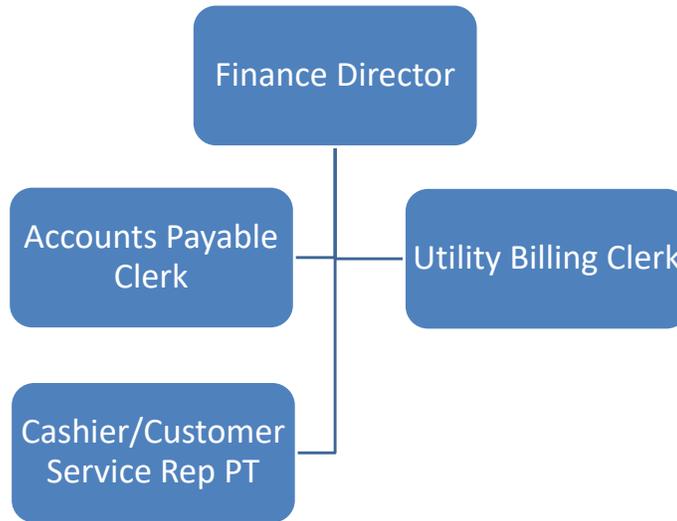
- **Proposal 2022-2** was passed by Michigan voters in November 2022 and will impact elections in the following ways:
- Nine days of Early Voting are now required for all State and Federal elections.
 - Return postage is now required for Absent Voter (AV) Ballots and Applications.
 - Military and Overseas Absent Voter Ballots must be counted in the six days following elections if they are postmarked on or before election day.
 - Voters on the absent voter ballot list automatically receive absent voter ballots.
 - In 2024 Absent Voter ballots may be returned to voting precincts on election day and may also be run through the tabulators by the voters.
- **Proposal 2018-3** provided electors with additional opportunities to register to vote, resulting in a significant increase in voter registrations prior to the 2020 State General Election.







Finance



The Finance Department includes the activities of Finance & Accounting, Treasury, Assessing, Utility Billing, and Accounts Payable. These activities are responsible for billing, collecting, tracking, investing, and disbursing all finances of the City including property taxes, water, sewer and trash fees, grants, fines, and state funding. Furthermore, the Department reports on all financial activity on behalf of the City and is responsible for administrating the annual external audit of the City’s financial records and accounting system. The department conducts assessing of real and personal property in compliance with State laws and provides information related to assessments, financial transactions, and general City operations. The department also provides a significant variety of central support services and customer service functions.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	371,000	255,396	286,248	351,057	351,057
Operating	96,300	82,126	95,556	64,011	64,011
Professional Services	172,000	173,960	170,000	60,000	60,000
Total	639,300	511,482	551,804	475,068	475,068

2022/2023 ACCOMPLISHMENTS

- Maintained an “Unqualified” annual audit opinion for the City and its component units for FY21/22.
- Created Financial Statements in accordance with GAAP.
- Completed required Fiscal Year End reporting, including CVTRS & CIP, Annual Disclosure, Act 51, F65 & Qualifying Statement, Pension & OPEB, and Annual TIF reports.
- Recognized American Rescue Plan Act (ARPA) revenue and completed required Coronavirus State and Local Fiscal Recovery Funds (SLFRF) reporting to Treasury.
- Converted Accounts Payable vendors to ACH payment method.
- City Chart of Accounts conversion to match Michigan Uniform Chart of Accounts.



- Recipient of Government Finance Officers' Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- Major City-wide BS&A ERP software upgrade from .Net to Cloud, which included several financial modules and involved all Financial staff member training.
- Administered the annual Park Pass program for the City's Scofield Park.
- All Finance staff participated in the Brighton Howell Tourism Ambassador training and received their certification.

2023/2024 GOALS

- Continue to implement effective practices to streamline services, ultimately leading to enhanced customer service provided to our residents and vendors.
- Consolidate bank accounts to improve banking security and cash flows, as well as increase bank reconciliation efficiencies.
- Focus on need for manuals and written standard operating procedures for all major Departmental activities.
- Look towards succession planning to maintain smooth transitions throughout City's bright future.
- Improve internal controls throughout several areas within the Department.



Government Finance Officers Association – Certificate of Achievement for Excellence in Financial Reporting

GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of Generally Accepted Accounting Principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.



Earned by the Finance Department for the consecutive years 2007 through 2021.



Information Technology

IT Director

The Technology Department provides and manages all computer and network resources, electronic information, and communications of the City of Howell. The Technology Department currently supports 113 computers and 18 servers/appliances, the fiber wide area network, the city hall security system, and telephone services.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	232,600	229,373	215,180	215,714	215,714
Operating	129,800	118,847	114,734	101,250	101,250
IT Replacement	76,900	72,956	70,000	69,782	69,782
Total	439,300	421,176	399,914	386,746	386,746

2022/2023 ACCOMPLISHMENTS

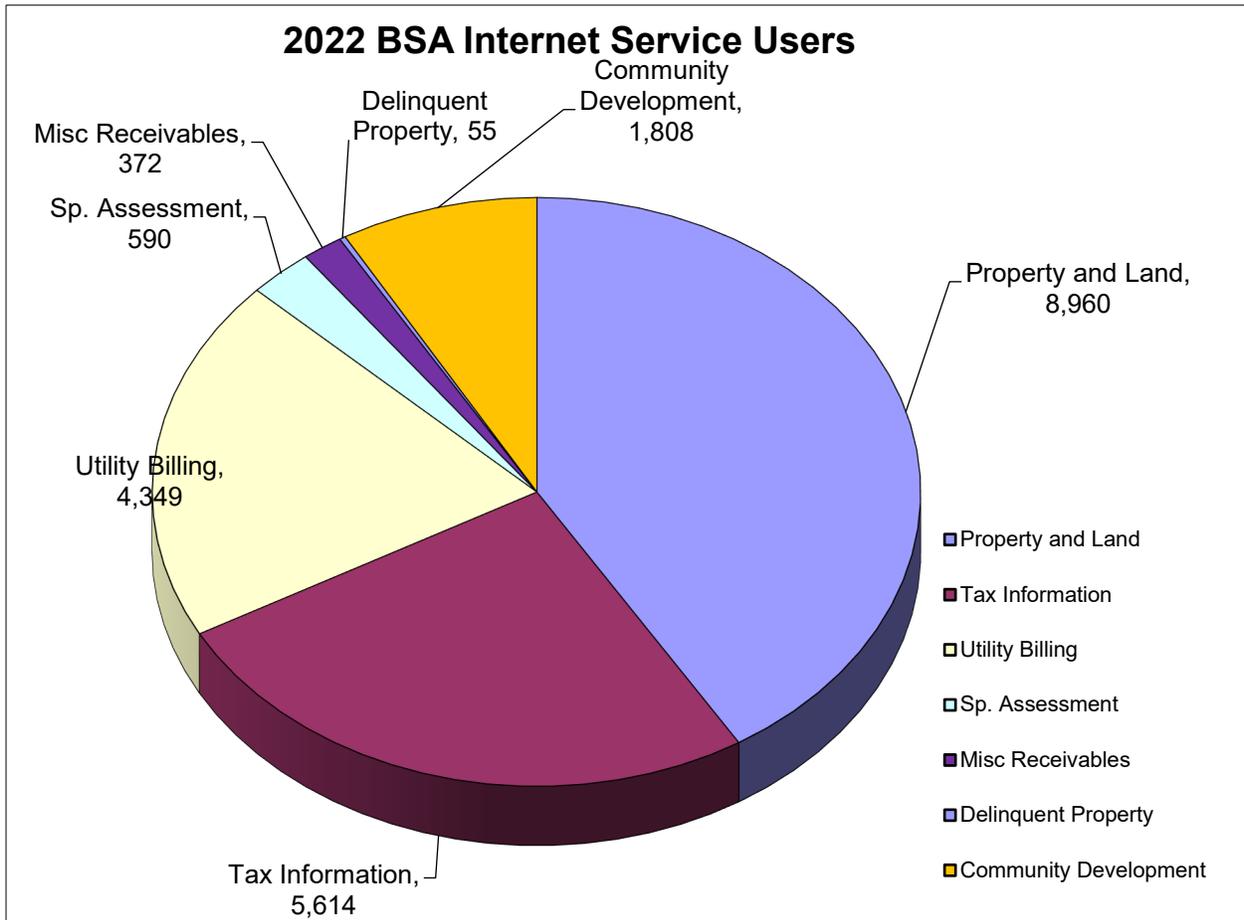
- Maintained all hardware and software at currently supported available release levels. New workstations will incorporate the Windows 11 operating systems. New Server operating systems will incorporate Windows Server 2019.
- Replaced city in-house phone system with Hosted Voice Over IP Phone System.
- Replaced the Howell Data Center in March 2023.
- Project planning for migrating our BS&A ERP software from .Net to Cloud.
- Separated City of Brighton and HAPRA entities from the Howell City Networks.
- Replaced 15 workstations.
- Cyber security improvements
 - Multifactor Authentication on all Employee Email Accounts and Remote Server Access.
 - Installed new Sophos XGS Firewall with FIPS-140 Certification.
- Project Planning for City Hall Renovations
 - Planning and installing new server room, UPS equipment, Network Switch, Wireless Access Points, Cabling, Security Cameras, Door Access Controls. Move Mission Critical

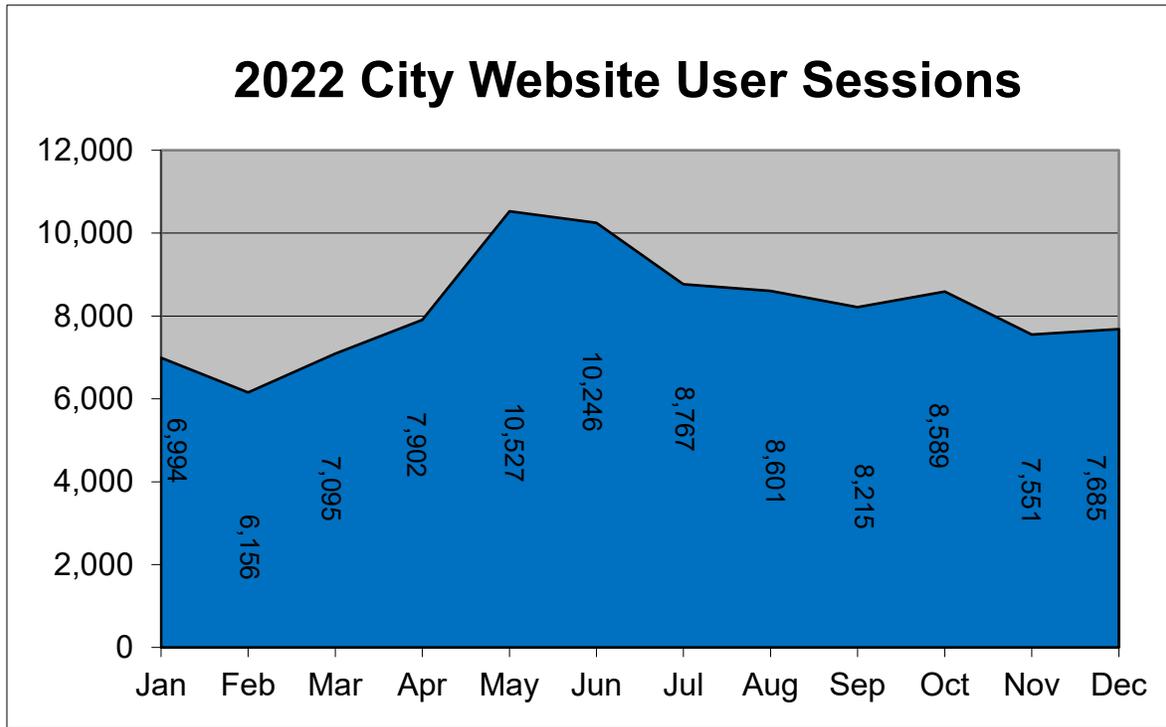


Systems to 1st floor Server while leaving 2nd Floor Server for future Police Department relocation to 2nd floor.

2023/2024 GOALS

- Project Planning for Police Department and Council Chambers relocation. Plan for Network Cabling, Security Cameras, Door Access Controls, Chambers Audio and Presentation equipment move.
- Replace city data backup with 2 level system using on-prem network storage and cloud.
- Replace city archive backup system with on-prem storage server or cloud storage.
- Move production file server to Microsoft One-Drive cloud system.
- Replace data storage server for Police interview archive files.
- Replacement of 20 production computers and laptops.
- Continue working on cyber security awareness plan and investing in new cyber security tools for prevention.







Human Resources

HR Manager

The Human Resource Manager is responsible for administrating all employee benefits and payroll and the recruitment and hiring of all staff. The Human Resource Manager provides clarification on policies and procedures while supporting City management in contract negotiations and handling of all employee complaints, grievances, and injuries. The Human Resource Manager offers consultation facilitation and resolution strategies for workplace issues and acts as liaison between employees and supervisors.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	104,700	101,447	101,441	103,123	103,123
Operating	23,800	16,373	36,628	38,855	38,855
Professional Services	25,800	14,613	16,000	14,600	14,600
Total	154,300	132,433	154,069	156,578	156,578

2022/2023 ACCOMPLISHMENTS

- Conducted Self-administered payroll audit for MML Workers’ Compensation Fund resulting in a premium refund of \$5,940 for the 2021/2022 fiscal year.
- Successfully negotiated four union contracts before the 12/31/2022 expiration deadline.
- Processed 2023 open enrollment for all active employees and 48 retirees.
- Successfully administered over 6 MMRMA insurance claims
- Administered the recruitment and new hire process for eight new full-time employees.
- Assisted two employees with the retirement process.
- Received CTA Certification.
- Completed year 1 for the Clerks Institute through Michigan Association of Municipal Clerks
- Completed a wage evaluation and standardization for City Manager Position

2023/2024 GOALS

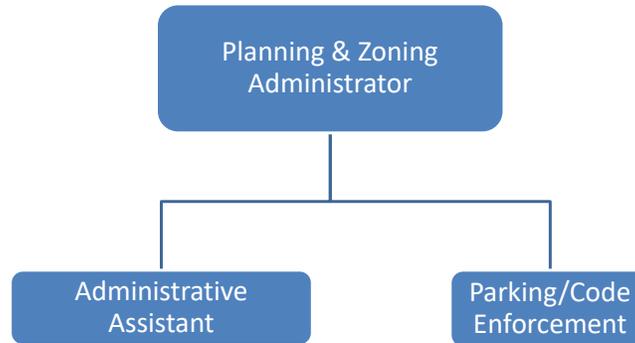
- Increase efforts on employee engagement with a focus on retaining high-performing talent.
- Develop new hire on-boarding /welcome procedure.



- Develop new training and development program.
- Grow participation in the employee wellness program.
- Encourage cross-functional interaction within all departments.
- Implement teambuilding programs.
- Develop a performance management program.
- Implement an employee recognition program.
- Create an energizing organizational culture with focus on employee-employer relationships.



Community Development



The Community Development Department facilitates and promotes high-quality growth and development and supports the strong neighborhoods in the City of Howell. The department is responsible for the coordination of long-range planning, current planning and zoning, economic development, grant management, neighborhood development, Brownfield redevelopment, downtown redevelopment, code enforcement, and the review and issuance of building permits and building inspections. The department provides support to the Planning Commission, Board of Zoning Appeals, Brownfield Redevelopment Authority, and the City Manager. Department staff are charged with maintaining high professional standards and friendly customer service, while responding quickly and accurately to customer requests.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	190,966	177,198	182,220	122,000	122,000
Operating	57,715	54,823	51,792	48,982	48,982
Projects	64,485	56,117	55,000	34,440	34,440
Professional Services	59,000	63,213	60,000	30,000	30,000
Comm Dev Total	372,166	351,351	349,012	235,422	235,422

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	107,700	105,934	97,659	129,200	129,200
Operating	13,080	7,660	22,262	8,985	8,985
Projects	85,000	89,427	-	-	-
Professional Services	177,720	144,084	85,000	177,000	177,000
Building Total	383,500	347,105	204,921	315,185	315,185

2022/2023 ACCOMPLISHMENTS

The last year has been an exciting one for the Community Development Department. My position, Planning and Zoning Administrator, was filled in April of 2022 and shortly afterwards we hired a full time Parking/Code Enforcement Officer. Paul Montagno, from Carlisle Wortman, was the interim Community



Development Director when I came aboard and was an integral part in the transition phase of the department.

After observing the policies and current procedures of the department for a couple weeks, it was determined that we needed to utilize the BS&A software to its potential, quickly. We have been streamlining the permitting process for building and zoning applications by utilizing the existing technology to make the process more efficient on the city’s end and more convenient on the customer’s end. The process for accepting payments and issuing permits was manual and had a lot of room for error. I connected the building and the cash receipting modules to allow payments to be automatically updated in the building software. We also created workflows within the module to email permits to the county and to the applicant when permits were approved and issued. Another cash receipting function was to allow applicants to pay online through the BS&A portal which made obtaining permits easier.

We have researched and hired Graphic Science to digitize all the building plans in the basement and on the 3rd floor. The project is complete and is an enormous benefit to staff when researching plans or fulfilling FOIA requests. It has also elevated the need for storage and created additional space for other departments in the storage area. It also has preserved old and damaged plans that were in a state of deterioration.

Additionally, the department has been striving to increase communication with other departments to ensure all interested parties are aware of new business, new developments, and planning initiatives. We are very excited to be relocating to the 1st floor where this goal will easily become an achievement.

Last year the department crafted a new rental registration and inspection ordinance that has been adopted. The program is in full swing and as of February 28, 2023 the numbers are:

Single Family	76 total dwelling units registered (40 certified / 36 in progress)
Duplex	68 total dwelling units registered (30 certified / 38 in progress)
Multifamily	198 total dwelling units registered (15 certified / 183 in progress)

As stated above, a new full-time parking and code enforcement officer has been hired. This position has focused on parking enforcement in the Central Business District and in City Park but has also provided ordinance/zoning enforcement for the city. Though we have been met with some resistance, the overall consensus from the residents has them singing his praises. We have taken the engage and educate route when working with residents and business owners. It has made a significant difference in how we are perceived and also the number of complaints that are corrected prior to enforcement. We also began enforcing the public sidewalk ordinance this winter which is included in the following numbers. We are very happy to report that the amount of city staff abatements has gone to zero with the last snowfall as of 3/20/23.



Fiscal Year	Ordinance Inspections	Parking Violations	Court appearances	Court ordered abatement
2022/2023	980	450+	6	1

Overall, building permits are considerably down from previous years. After evaluating our permit fees, it was determined per the ICC guidelines, that we needed to increase permit fees to cover costs of the building department. The permit multiplier was last changed in 2019 from 0.013 to 0.008. That was due to the large number of permits issued by the building department. The multiplier is based off the total construction value and with a high number of permits issued, your construction value will be high. This number will be reevaluated in the fall of 2023 to make sure we are following the guidelines of the ICC. We are also looking into bringing the trade permits to the city which will drive the building permit multiplier down since the amount of building expenses will be offset by those fees.

Fiscal Year	Permits Issued	New House Permits	Major Permits	Howell Estates Permits
2018/2019	538	31	2	311
2019/2020	233	36	1	31
2020/2021	325	17	1	81
2021/2022	194	10	6	8
2022/2023 (as of 3/20/23)	167	5	5	4

With the sale of the city owned property to Motor Sports Gateway, we do anticipate an increase in building permits. The has sparked interest in our South Michigan Avenue corridor which will hopefully bring our first development in our form-based district this year.

Existing residential projects that continue include Howden Meadows and Town Commons. Though the developer was posed to begin work on Phase 2 of Town Commons last year, we have yet to see that phase take off. We are continuing to work on the development on the fire station property and are hoping to see this begin in the summer. Padnos, Recycle Livingston, and Pepsi are industrial projects that are under development in the community. The 645 W. Grand River addition is currently underway and the long-awaited Maple Manor, off Highland Road, has broken ground which has been a long-awaited project.



The Pearl Building at 309 East Grand River Avenue that the Brownfield Redevelopment Authority previously approved is nearing completion. We are currently working with (3) other potential Brownfield developments in the city.

2023/2024 GOALS

As noted above, the department has been through considerable transition over the past year but is moving forward and continues to provide great service to the community. We will continue to innovate and make processes more efficient and convenient for both city staff as well as customers. The following is a list of major initiatives that the department will be working on in the coming year.

- Complete a Comprehensive Master Plan update.
- Bring the mechanical, plumbing, and electrical permits to the city.
- Research and provide suggestions for ordinance updates including a marihuana ordinance.
- Complete a policies and procedures manual for Community Development department.
- Continue to identify and promote development opportunities within the community.
- Continue to engage and educate with residents to clean up blighted properties and deal with other enforcement issues in a timely and responsible manner.
- Continue efforts to digitize additional files and archives.

INFORMATION FOR PEOPLE CONSIDERING OPENING A BUSINESS IN HOWELL

Manufacturing, industrial, services, or tech company.	}	<ul style="list-style-type: none"> Call the Community Development office at 517-546-3861. This office will help with site selection, permits, incentives and zoning questions. You'll work with a staff person to assist you during the entire process.
Retail, restaurant, or business in downtown or commercial corridor.	}	<ul style="list-style-type: none"> Contact the Main Street Downtown Development Authority at 517-545-4240. This office can guide you to available properties and assist with information you need on permits for building improvements, liquor licenses, outdoor dining, and signs. There are special incentives available to locate in our historic downtown area.
Are you an entrepreneur?	}	<ul style="list-style-type: none"> Interested in doing a technology start-up or have an idea for a new product or service? The City of Howell welcomes you! Contact the Main Street Downtown Development Authority for assistance at 517-545-4240.



Application

- Building permit application submitted to Community Development office.
- Staff reviews application for completeness.

Zoning Review

- Community Development Director reviews application for compliance with zoning requirements.
- If any aspect of the application conflicts with zoning, applicant is contacted to either revise the application or apply for a variance.

Building

- Application is forwarded to the Building Official who reviews for compliance with the Michigan Building Code.
- Building Official contacts applicant for clarification or changes, if necessary.
- Building Official approves and sends stamped plans and comments back to Community Development office.

Permit

- Community Development staff receives approved plans and comments from the Building Official.
- Permit is issued and fees calculated.
- Applicant picks up and pays for permit.

Inspections

- Contractor contacts Community Development office to schedule required inspections.
- Inspections are conducted by Building Official.
- After project passes all final inspections (including mechanical, electrical, and plumbing from the County, if applicable), a Certificate of Occupancy is issued.
- If any inspection has failed, contractor must correct the non-compliance and schedule a re-inspection.



Downtown Development Authority

DDA Director

The Howell Downtown Development Authority (DDA) operates as a quasi-governmental sub-unit of the City of Howell. The DDA’s function is to provide business support services, enhance the downtown business environment, make public infrastructure investments, and fulfill community goals related to the economic vitality of the downtown and commercial areas within the DDA boundaries.

The DDA works in close coordination with the City, along with Howell Main Street Inc., and numerous community partners and volunteers to achieve overall community goals for the downtown district. It is because of these collaborations, and the transformation of downtown Howell into a cultural destination, that downtown Howell was named a Great American Main Street Award winner in 2018, and just keeps getting better year after year!

The DDA continues to work with Howell Main Street Inc. to positively position the downtown, creating a vibrant, strong, and economically viable downtown while marketing the downtown as a destination for both residents and guests. These goals are accomplished through historic preservation, infrastructure improvements, innovative placemaking projects, and promoting downtown Howell as the heart and hub of our community!

Financial Highlights	22-23	22-23	22-23	23-24	23-24
	Amended Budget	Activity	PROJECTED	RECOMMENDED	APPROVED
Personnel Services	190,400	188,520	179,280	188,819	188,819
Operating	121,400	80,004	93,156	99,160	99,160
Projects	81,000	-	80,070	-	-
Capital	102,700	100,838	100,838	100,965	100,965
Transfers Out	39,100	142,328	39,024	45,319	45,319
Prof/Contract Services	93,500	92,478	92,500	131,800	131,800
Total	628,100	604,168	584,868	566,063	566,063

2022/23 ACCOMPLISHMENTS

➤ **Economic Impact**

- This past fiscal year the DDA welcomed 6 new businesses to our district, adding to the diverse local business mix found in downtown Howell. These new businesses helped lower our downtown vacancy rate to 1.4%, one of the lowest in the state of Michigan.



- Nine façade and building improvements were completed in 2022, with more than \$282,000 in private investment in our historic assets. To-date, more than \$26 million in private investment has been spent on building improvements and historic preservation since the inception of the Howell Main Street program in 2004/05.
- For the first time in more than a decade, the Promenade commercial complex is 100% occupied!
- Public restrooms were installed on Clinton Street in 2022, through a partnership between the DDA and City of Howell, to enhance walkability and provide a vital amenity in our downtown.

➤ **Volunteers**

- Volunteers are an essential component of our community, sharing their passion and time with the downtown to provide year-round programming. In 2022, over 1900 volunteer hours were reported, which is equivalent to \$1.66 million in services donated to our community since 2004/05.

➤ **Howell Main Street Inc.**

- Howell Main Street Inc. is a Master Level Community, and fully accredited by Main Street America.
- Oktoberfest was added to HMS' event schedule in 2022, helping achieve its mission of bringing residents and guests to downtown Howell all year long. Hundreds of attendees gathered to celebrate the beginning of the fall harvest season with authentic German music, dancing, food, and of course, German inspired beer. Due to the popularity of the event, a 2nd annual Oktoberfest celebration is planned in 2023.

➤ **Downtown Marketing**

- The DDA continues to positively position and promote Howell's Downtown to new and existing businesses, developers, and others. Our downtown is marketed via 'Opening a Business in Howell' packets, website real estate listings, presenting at conferences across the nation, fostering strong media relationships, as well as taking advantage of cooperative efforts with Howell Main Street's social media. The DDA also works hand-in-hand with Howell Main Street Inc.'s volunteer teams to coordinate a block captain program, quarterly merchant meetings, hold special retail-based events, facilitate façade improvements, and coordinate seasonal marketing campaigns.

2023/24 GOALS

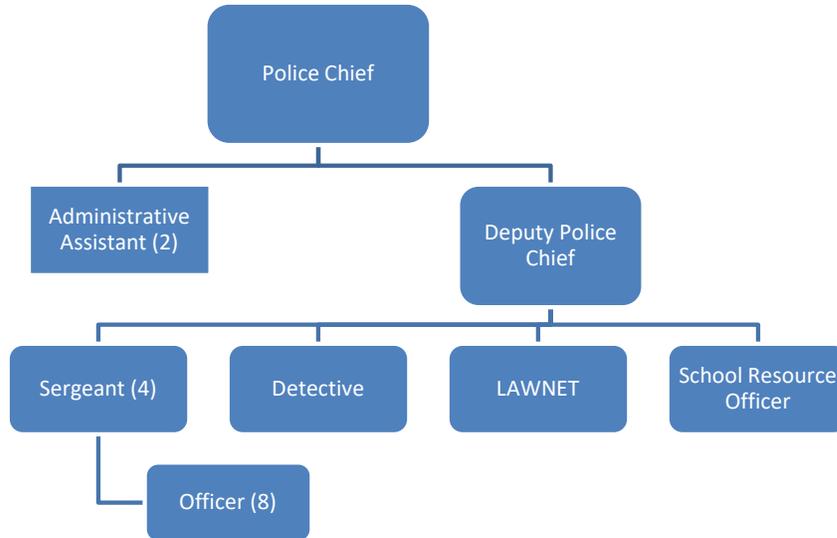
- Support our small businesses strategic marketing initiatives, smart event planning, and collaborations with community partners including the Howell Area Chamber of Commerce, Howell Area Parks & Recreation Authority, Howell Public Schools, and Cleary University, amongst others.
- Work collaboratively with the City of Howell to address parking capacity through a comprehensive parking study.

- Coordinate with the City on plans for smart growth and development in the downtown district; participate in RRC process through the state of Michigan.
- Increase infrastructure funds for DDA maintenance, improvements, streetscape improvement, the Depot Lot project, and downtown beautification efforts.





Police



The City of Howell Police Department is a full-service professional police organization dedicated to the philosophy of Community Oriented Policing. As such, we continue to provide a variety of services and respond to a wide assortment of calls for service that many departments no longer include in their daily functions. We pride ourselves in the fact that we often go above and beyond. This philosophy and response to general non-criminal incidents forms the foundation of the “customer service” that we provide to the citizens of Howell. Our service philosophy illustrates our commitment to the citizens of Howell, and is a cornerstone of a proactive Community Policing philosophy.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	2,730,000	2,546,613	2,629,840	2,939,120	2,939,120
Operating	333,600	312,459	322,298	335,937	335,937
Accreditation	11,600	11,293	11,600	12,120	12,120
Capital	68,400	68,802	68,400	54,800	54,800
Total	3,143,600	2,939,167	3,032,138	3,341,977	3,341,977

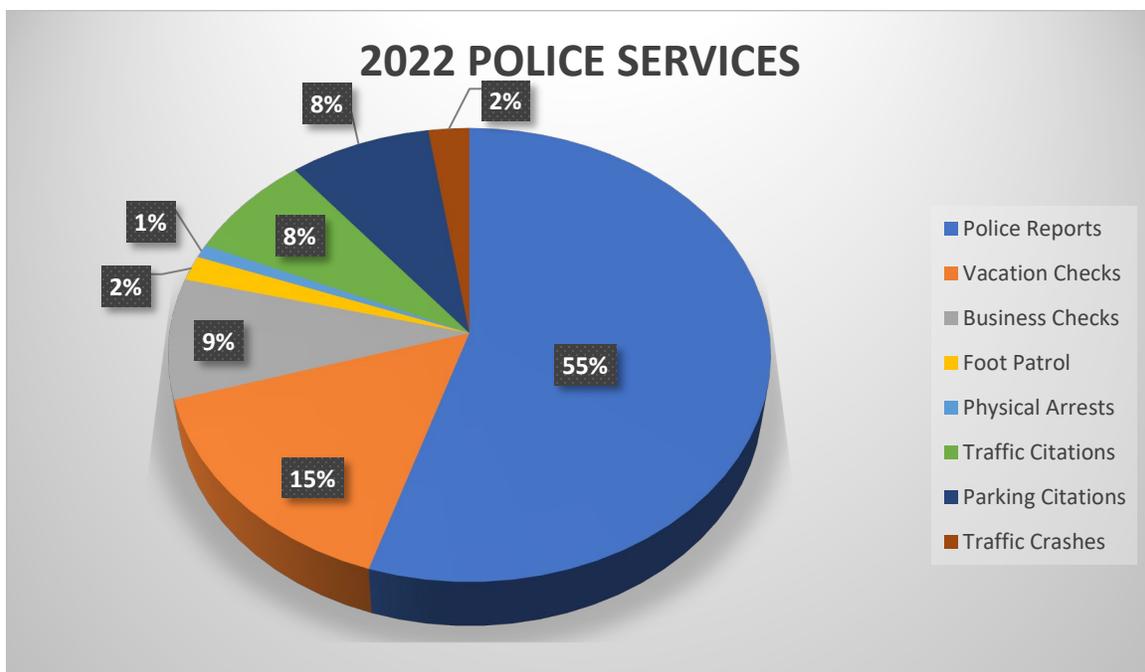
2022/2023 ACCOMPLISHMENTS

➤ **Maintaining Quality Service**

- Central Dispatch created, and officers responded to 11,991 events in the Howell City. Of these events, officers authored 8,236 police reports. The events encompass all aspects of police activities – not exclusively criminal incidents.



- Conducted 2,309 residential vacation checks.
- Conducted 1,288 business building checks, resulting in the discovery of 94 unsecured businesses.
- Conducted 266-foot patrols.
- Obtained 306 Criminal Charges (75 Felonies and 231 Misdemeanors).
- Executed 142 physical arrests.
- Initiated 1,592 traffic stops, resulting in 1,032 citations.
- Issued 1,249 parking citations.
- Responded to 357 traffic crashes on both private and public property.
- Average response time of 3.30 minutes from time of dispatch.



➤ **Community Policing**

- Maintained relationships with complexes already in the Crime-Free Multi-Family Housing Program.
- Continued with implementation of the Crime Free Partnership Program more geared to the needs of Howell City versus a nationwide plan.
- Maintained the departments' Facebook page.
- Maintained operation of the Nixel alert system.
- Implemented the RAVE alert system.



- Maintained the Big Red Barrel program for safe disposal of unwanted prescription medication.
- Executed foot patrols, bike patrols, and home vacation checks.
- Continued implementation of a Crime-Free / Crime Prevention program for the business community.
- Participated in the McDonald's Helmet Safety program promoting the use of safety helmets by children on bicycles.
- Participated in Coffee with the Chief program.

➤ **Training**

- All officers of the department received annual mandatory training in firearms, defensive tactics, Taser, first aid, CPR, blood borne pathogen, and radar re-certification.
- Conducted training on, and implemented, the full LOCKUP (Law Officers Combat Kinetics Unarmed Panoply) defensive tactics program.
- All officers of the department received legal update training.
- Conducted De-Escalation training with all department officers. This training also includes active de-escalation techniques and meets the federal recommendation for use of force reporting.
- Participated in countywide Emergency Operations Center training.
- All officers participated in "Police One" online roll call and monthly training, achieving additional and enhanced training in a cost-effective manner.
- Completed several additional training requirements to maintain accreditation certification. These included topics such as sexual harassment, hazmat, mental health awareness and response, as well as others.

➤ **Criminal Investigations**

- The Detective Bureau was assigned 78 criminal investigations which included:
 - 22 additional investigations such as U.D.A.A(vehicle theft), Threats, Property Damage, etc.
 - 17 Suspicious Situation investigations.
 - 14 Death investigations.
 - 13 Criminal Sexual Conduct (CSC) investigation.
 - 9 Fraud investigations.
 - 3 Weapons Offense investigations

➤ **LAWNET**

- The Howell LAWNET Officer was temporarily pulled from the team in June of 2021 due to manpower issues. The officer will be returning to the team in April of 2023.

➤ **Crime Free Multi-Family Housing**

- Maintained relationships and oversight of multi-family complexes already in the program.
- Worked toward Crime Prevention Partnership Program implementation at already certified Crime Free Multi-Housing properties.



- Conducted manager certification/re-certification, as well as legal update training, regarding criminal law changes and other property related law.
- Community Awareness Training at events.
- **FOIA Requests**
 - Clerical staff completed 120 Freedom of Information Act requests for records.
- **Accreditation**
 - The department completed the Michigan Law Enforcement Accreditation Program and was fully reaccredited in February 2023. The accreditation is valid through 2026.
 - The Accreditation Manager maintained required documentation and “proofs”, as well as conducted tracking of incidents and training, as required for re-certification.
- **SWAT**
 - Assigned 2 officers to the Livingston Regional SWAT Team in 2021.
 - Those officers completed annual Ohio Tactical Officers Association(OTOA) and Michigan Tactical Officer Association (MTOA) SWAT trainings and attended all monthly trainings.

2023/2024 GOALS

- **Maintaining Quality Service**
 - Continue to maintain our growth as a modern, professional police agency.
 - Take advantage of education, training, and technology.
 - Continue to explore and identify avenues for partnerships, consolidation, and sharing of services.
 - Continue to educate the senior population of potential frauds/scams that threaten the senior community.
 - Continue working with other in-county agencies to establish combined training.
 - Increase neighborhood visibility and community activities with residents, with a focus on positive community interactions as opposed to community enforcement.
 - Continue to utilize the rifle buy-back program to outfit all new officers with patrol rifles.
 - Transition to pistols with optics.
 - Expand community outreach and modernize department give aways.
- **Staffing**
 - Recruitment and hiring continues to be challenging both on a local and national level.
 - Ongoing recruitment to fill vacancies in the patrol ranks.
 - Have two officers in the Field Training (FTO) Program.
 - Continue to send recruitment team(s) to attend Police Academies and job fairs.
 - Continue to maintain one staff member as an assistant instructor to a local police academy.
 - Sponsoring two officers through the police academy.



- **Crime-Free Multi-Family Housing**
 - Maintain relationships with multi-family complexes already in the program but merge them into the new Crime Prevention Partnership Program.
 - Participate in bi-monthly meetings with complex managers throughout the city.
 - Create proactive management procedures resulting in safe and stable rental communities.
 - Continue with management and resident training for establishment of a Crime Prevention Partnership with the Howell Police Department.

- **Training**
 - Ongoing training is essential to a professional police organization, and we will strive to maintain our commitment to officer training.
 - Complete all mandatory annual training and re-certification.
 - Continue online roll call training to achieve additional and enhanced training for a greater number of personnel in a cost-effective manner.
 - Participate in countywide active shooter preparedness trainings.
 - Take advantage of training classes and opportunities, as time and staffing will allow.
 - Deputy Chief to complete the FBI National Academy.
 - Certify two more Field Training Officers (FTO's).
 - Two Sergeants to complete MSU Police Staff and Command program.

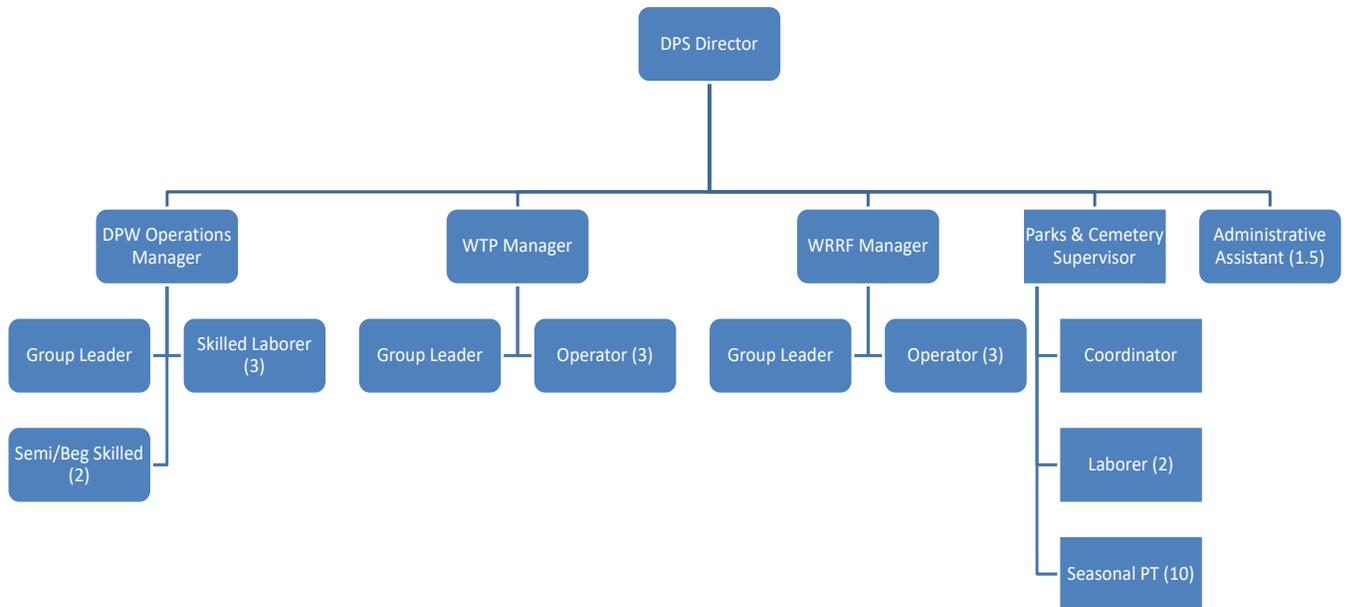
- **Criminal Investigations**
 - Maintain high level of investigative services.
 - Attend monthly countywide Detective meetings.
 - Participate in countywide major crimes task force.
 - Conduct joint investigations with other agencies where necessary and appropriate.
 - Conduct community education programs and forums.

- **LAWNET**
 - The LAWNET consists of two teams of investigators with specialized skills and knowledge in undercover operations and investigations. Some of these investigations include: undercover operations focused on the disruption of drug trafficking, fugitive apprehension, as well as human trafficking and exploitation and prostitution. The teams also provide undercover surveillance for auto theft, B&E rings, and serve in a support capacity for local departments gathering intelligence and evidence.
 - Reassign the Howell Officer to the team by April 1st of 2023. This gives the department direct access to the team and their support.





Public Services





Public Works

The Department of Public Works (DPW) serves the public in several areas, generating revenues from several different sources. Some services provided by the DPW are directly funded through the General Fund; these include forestry, parking lot maintenance, parks, cemeteries, facilities, sidewalks, and community promotions. A breakdown of the services includes tree trimming and removal, tree planting, parking lot sweeping and striping, sidewalk repair and replacement, and holiday decorations. The DPW also operates the equipment pool that has a fleet of 67 vehicles and equipment totaling \$1.9 million dollars. This is an internal service fund that provides for the purchase, repair, maintenance, gas, and insurance for the entire City fleet.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	27,300	24,125	25,750	28,602	28,602
Operating	4,350	2,544	2,688	1,348	1,348
Sidewalk Program	13,350	13,350	15,000	30,000	30,000
Transfers Out	14,400	1,400	14,400	11,928	11,928
Sidewalk Total	59,400	41,419	57,838	71,878	71,878

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	30,400	24,883	26,530	29,837	29,837
Operating	15,300	8,771	14,089	19,030	19,030
Contract Services	7,500	2,096	7,500	2,500	2,500
Parking Lot Maint Total	53,200	35,750	48,119	51,367	51,367

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	251,800	219,260	217,500	179,000	179,000
Operating	127,250	101,540	113,756	118,904	118,904
Prof/Contract Services	23,500	19,760	13,500	13,500	13,500
Projects	340,000	178,854	170,000	-	-
Capital	1,650	-	7,500	-	-
DPS Total	744,200	519,414	522,256	311,404	311,404

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	45,550	41,425	41,500	40,518	40,518
Operating	23,900	22,351	22,435	12,768	12,768
Prof/Contract Services	73,500	71,860	69,500	56,500	56,500
Transfers Out	14,400	14,400	14,400	11,928	11,928
Forestry Total	157,350	150,036	147,835	121,714	121,714

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	6,750	5,388	6,244	7,595	7,595
Operating	347,150	339,057	331,554	330,688	330,688
Contract Services	6,100	5,822	6,000	1,000	1,000
Street Lighting/Maint Total	360,000	350,267	343,798	339,283	339,283



Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	42,200	34,667	36,600	31,240	31,240
Engineering Services	28,762	-	-	-	-
Operating	100	97	89	177	177
Projects	202,500	97,390	234,543	3,892,545	3,892,545
Street Resurfacing Total	273,562	132,154	271,232	3,923,962	3,923,962

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	146,850	144,933	146,537	161,799	161,799
Operating	1,412,663	1,208,448	327,250	756,100	756,100
Transfers Out	18,000	1,126,550	18,000	14,910	14,910
EPool Total	1,577,513	2,479,931	491,787	932,809	932,809

2022/2023 ACCOMPLISHMENTS

➤ **Administrative**

- Continued an online enhanced and vibrant safety training program for employees.
- Continued use of an active employee safety committee.
- Met the Federal Right to Know requirements with an online Safety Data Sheets (SDS) program.
- Rated our roads and provided the required Capital Improvement Program (CIP) data on the Investment Reporting Tool (IRT).
- DPS continues to get positive feedback when interacting with the public.
- Continued the process of converting to Arcview GIS Online (AGO) for asset management.

➤ **Walkable Community**

- Maintained markings to promote non-motorized accessibility downtown and throughout the community.

➤ **Forestry Conservation**

- Received our 35th consecutive Tree City USA award.
- Commemorated our 36th annual Arbor Day celebration.

➤ **Signs and Community**

- Continued to meet reflectivity requirements.
- Continue to apply pavement markings for crosswalks, parking, rail crossings and school crossings.
- Provided support for civic events and community outreach programs at local schools, as allowed.
- Worked alongside the DDA to construct bathrooms downtown.
- Added two additional sets of speed radar control signs to record and track traffic and reduce speeding.



➤ **Equipment Pool**

- Continued to perform maintenance and repairs to insure our vehicles are in the best shape possible.
- Brought more cemetery equipment into the equipment pool. This has improved maintenance and reduced costs.
- Utilized GPS monitoring and tracking on vehicles with multiple uses such as leaf collection, brush collection, plowing, etc.

2023/2024 GOALS

➤ **Administration**

- Emphasis on training and education.
- Work on team building strategies within all DPS departments.
- Respond to all citizens inquires in a timely manner.
- Continue to host countywide director meetings to seek opportunities for cost sharing and improved services.
- Continue to promote a “customer service” approach throughout the DPS.
- Staff continues to provide local and regional tours, classes and seminars to promote our community.
- Utilize BS&A work orders to improve efficiency and tracking.

➤ **Forestry Conservation**

- Continue the City of Howell annual tree programs including the trim and removal program and the neighborhood tree-planting program.
- Plant trees in areas with limited canopy.
- Promote a diverse urban forestry by planting a variety of tree species.
- Continue to support Arbor Day with celebrations and involve the community and schools through partnerships with local businesses.

➤ **Signs and Community**

- Continue to support the civic events within the community by providing street closures, barricades, and other involvement.
- Continue to provide outreach programs to the community.

➤ **Equipment Pool**

- Upgrade inventory software to BS&A, to accurately track maintenance material and costs on all equipment.
- Incorporate a good housekeeping plan that involves Safety Data Sheets (SDS).
- Continue to perform maintenance and repairs to insure our vehicles are in the best shape possible.





Parks & Cemetery

The Parks and Cemetery Department serves the residents of the City of Howell and surrounding area by maintaining and improving the recreational and public facilities of the community. Seasonally, the department mows over 215 acres per week and removes snow from city parking lots and sidewalks in public areas. The department is responsible for the maintenance and landscaping of all City of Howell buildings, the neighborhood park system, cemeteries, City Park, and all city owned lots and easements. Staff manages the Lakeview and Howell Memorial Cemeteries, including burials, monuments, surrounding areas, and events.

Mission:

To provide the community of Howell and their guests a safe, clean, and aesthetically pleasing environment in which to relax and play, and to serve the community with integrity and compassion when they need it most.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	171,950	135,580	156,119	183,583	183,583
Operating	385,666	131,632	354,519	91,970	91,970
Contract Services	3,400	33,400	10,400	126,500	126,500
Projects	133,500	73,245	133,500	1,666,500	1,666,500
Capital	86,214	9,962	79,040	56,000	56,000
Transfers Out	14,500	14,500	14,500	11,928	11,928
Parks Total	795,230	398,319	748,078	2,136,481	2,136,481

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	205,940	168,058	199,600	226,867	226,867
Operating	75,160	68,355	72,514	64,973	64,973
Contract Services	5,000	-	5,000	10,000	10,000
Capital	1,000	1,000	5,100	-	-
Projects	112,000	109,478	109,000	300,000	300,000
Transfers Out	14,400	14,400	14,400	11,928	11,928
Cemetery Total	413,500	361,291	405,614	613,768	613,768

2022/2023 ACCOMPLISHMENTS

- Continued to inspect and make safety improvements to the park system, including the installation of 250 cubic yards of safety chips around play areas.
- Provided support for all major City and DDA civic events.
- Sold 15 graves at Howell Memorial, 9 niches in Lakeview columbarium #4, 17 niches in Lakeview columbarium #3. Also installed 41 foundations and 12 veteran’s markers.
- Provided services for 37 traditional burials and 54 cremation services at the three cemeteries, Lakeview, Howell Memorial, and Mount Olivet. Staff performed 91 total services.



- Painted 30 picnic tables at city parks.
- Continued to sell niches in columbarium’s #3 and #4 in Lakeview Cemetery, overlooking Thompson Lake.

2023/2024 GOALS

- **City Services**
 - Implement an improved plant health care program for all areas.
 - Continue to promote the use of Lakeview Columbarium’s.
 - Implement moving the Cemetery Department into the future of technology.
- **Public Gathering Places**
 - Continue to provide support to the DDA and other civic organizations during public events and venues.
- **Preserve and Promote Public Open Spaces**
 - Trim and remove trees as needed while continuing to plant new trees.
 - Continue to support local charities and organizations that provide amenities to public spaces.
 - Upgrade aging city park play structures with new play structures.
- **Maintain and Support Recreational Opportunities**
 - Evaluate potential recreational needs to better fit the community.
 - Perform safety inspections on all playground equipment and implement improvements.
 - Improve the bathroom facilities at City Park.
 - Continue to support and work with HAPRA on city events.





Major Streets

The Major Street Fund is used to account for all expenditures for construction, maintenance and other authorized operations pertaining to all streets classified as “Major Streets” within the City. Major Streets are designated by Act 51, Public Act (P.A.) 1951, as amended. The City currently maintains 12.52 miles designated as Major Streets.

The Department of Public Works (DPW) is responsible for the maintenance of the City’s Major Streets. Maintenance services provided by the DPW include: cleaning and repairing 16 linear miles of storm sewer main and 847 catch basins, winter maintenance, signs, pavement markings, routine maintenance, and storm water management.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
State Funding	856,000	898,997	856,000	1,298,316	1,298,316
Investment Interest	1,000	2,634	1,300	1,500	1,500
Grant Funding	-	-	-	2,441,800	2,441,800
Transfers In	66,000	-	36,000	636,181	636,181
Rev Total	923,000	901,631	893,300	4,377,797	4,377,797

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	275,300	250,744	508,600	260,135	260,135
Operating	166,400	141,837	152,016	160,399	160,399
Prof/Contract/Eng Services	88,239	52,133	61,280	59,000	59,000
Projects	280,500	163,979	326,047	3,907,545	3,907,545
Tranfers Out	198,700	43,600	198,700	36,336	36,336
Exp Total	1,009,139	652,293	1,246,643	4,423,415	4,423,415

Net Rev/Exp	(86,139)	249,338	(353,343)	(45,618)	(45,618)
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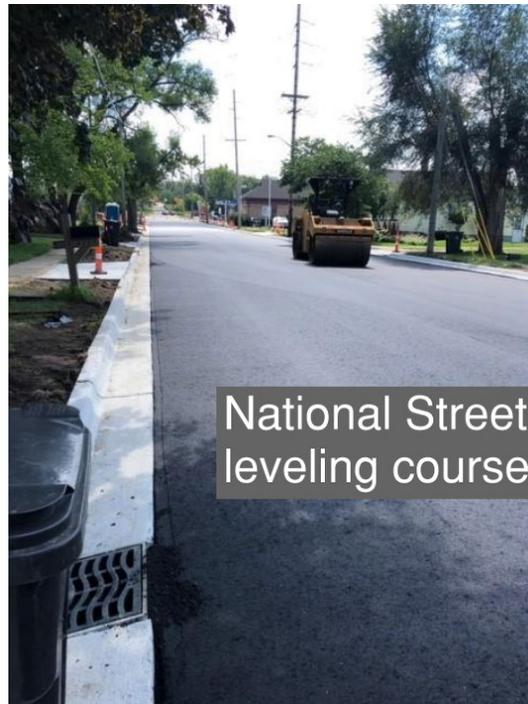
2022/2023 ACCOMPLISHMENTS

- Compliant with the Act 51 Distribution and Reporting System (ADARS) and Investment Reporting Tool (IRT) requirements for ACT 51 State revenue sharing.
- Painted lane striping, stop bars and school crossing markings.
- Applied 17 tons of cold patch to Major streets.
- Continued to provide quality and timely winter maintenance.

2023/2024 GOALS

- Continue to promote sidewalk walkability among Central Business District (CBD) and Major Streets with the sidewalk Remove and Replace (R & R) program.
- Continue to make improvements to non-motorized pathways in order to improve walkability throughout the City.

- Continue good housekeeping practices such as cleaning, monitoring, and collecting data for our Storm Water Pollution Prevention Plan (SWPPP) storm program.
- Take over jurisdiction of Highlander Way from Grand River to M-59.
- Promote longer street surface life through a robust Surface Management Plan.
- Continue to invest in infrastructure improvements.





Local Streets

The Local Street Fund is used to account for all expenditures for construction, maintenance, and other authorized operations pertaining to all streets classified as “Local Streets” within the City. Local Streets have been accepted into the City’s street system and certified by the Michigan Department of Transportation.

The Department of Public Works (DPW) is responsible for the maintenance 24.12 miles of Local Streets. Maintenance services provided by the DPW include: cleaning and repairing 29 linear miles of storm sewer main and 1,573 catch basins, winter maintenance, signs, pavement markings, routine maintenance, and storm water management.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
State Funding	305,000	327,269	315,000	320,000	320,000
Investment Interest	-	17	-	-	-
Metro Act	35,000	40,784	39,000	40,000	40,000
Transfers In	308,600	-	240,848	152,367	152,367
Rev Total	648,600	368,070	594,848	512,367	512,367

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	270,400	235,905	221,800	259,943	259,943
Operating	147,697	128,326	133,852	158,640	158,640
Prof/Contract/Eng Services	24,000	18,915	24,000	24,000	24,000
Projects	128,450	66,675	171,996	35,000	35,000
Transfers Out	43,600	43,600	43,200	36,336	36,336
Exp Total	614,147	493,421	594,848	513,919	513,919

Net Rev/Exp	34,453	(125,351)	-	(1,552)	(1,552)
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2022/2023 ACCOMPLISHMENTS

- Remained compliant with Storm Water Phase II requirements.
- Applied 16 tons of cold patching to repair potholes.
- Addressed several sump pump drainage issues in local neighborhoods.
- Removed debris / material from the local street storm system.
- Continued City’s 5-year catch basin- cleaning plan.
- Continued to take care of Lucy Rd and Industrial Dr, our only dirt roads.

2023/2024 GOALS

- **Quality Infrastructure**
 - Continue compliance with the Storm Water Phase II requirements.

- Provide the proper maintenance application as part of the City’s Asset Management Program to extend the life of reconstructed roads.
- Clean, inspect and video the local storm system.
- Continue compliance with the mandated AMP program for the storm system.
- Continue to make improvements to non-motorized pathways in order to improve walkability throughout the City.

➤ **City Services**

- Respond to pothole requests within two days.
- Continue City’s 5-year catch basin cleaning plan.
- Continue to provide prompt winter maintenance to maintain safe drivable roads.





Rubbish & Garbage

The Rubbish and Garbage Collection Fund accounts for all the costs associated with the collection and disposal of solid waste from city residents. Curbside services are provided to city residents and include refuse pickup, recycling and yard waste pickup, large and bulky item pickup. The City contracts with an outside refuse collection company to provide these services. The fund also accounts for leaf and brush services provided by the Department of Public Works. Brush is picked up once a month from April through October. Leaf pickup begins in November and continues until all the leaves are picked up or until snow falls.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Refuse Millage/PPT Reimb/PILOT	406,400	484,524	432,430	502,400	502,400
Charges for Services	144,400	123,062	139,600	144,400	144,400
Misc	-	1,843	-	-	-
Transfers In	239,105	-	184,649	99,180	99,180
Rev Total	789,905	609,429	756,679	745,980	745,980

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	201,092	190,998	181,200	178,913	178,913
MI Tax Tribunal Refunds	-	1,095	-	-	-
Contract Services	458,000	427,674	460,500	468,000	468,000
Operating	94,813	92,974	78,979	70,227	70,227
Transfers Out	36,000	36,000	36,000	29,820	29,820
Exp Total	789,905	748,741	756,679	746,960	746,960

Net Rev/Exp	-	(139,312)	-	(980)	(980)
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2022/2023 ACCOMPLISHMENTS

- Tracked and responded to all garbage/rubbish inquiries.
- Picked up, chipped, and removed 300 cubic yards of brush from residents.
- Provided leaves and woodchips to residents for free to use in gardens or as mulch.
- Removed 4478 cubic yards of leaves from City streets and cemeteries.
- Continued our contract with Waste Management for garbage and recycle removal.
- Provided daily inspections and cleaning of all CBD compactors.

2023/2024 GOALS

- Investigate alternative uses of leaves and wood chips collected in the City.
- Continue to promote curbside recycling by offering additional services.

- Continue a good relationship with Recycle Livingston center to aid in the community's recycling efforts.
- Develop a program to power wash all compactors within the CBD on a quarterly basis.
- Install cameras at compactor locations.





Water

The Howell Water Treatment Plant has the capacity to treat 3.1 million gallons of drinking water per day, pumping water from six wells. The Plant utilizes a Claricone clarifier and rapid sand filters for softening and filtering the well water. Just over 486 million gallons of raw water was pumped in 2022, with 371 million of that treated at the plant and Pepsi purchasing 106 million gallons of well water. The City also maintains finished water storage capacity of 930,000 gallons with one ground storage reservoir and one elevated water tower. City crews maintain over 50 miles of water main ranging in size from 4” to 16” and in various pipe material types. This also includes maintaining and repairing 454 fire hydrants and over 1,000 gate valves.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Grant	-	2,381	-	-	-
Misc	3,000	585,073	839,000	302,000	302,000
Charges for Services	2,848,000	2,478,636	2,643,000	2,643,000	2,643,000
Capital Fees	41,000	26,400	30,000	30,000	30,000
Investment Interest	5,000	31,949	15,000	10,000	10,000
Bond Proceeds	3,333,100	2,288,167	4,308,823	-	-
Rev Total	6,230,100	5,412,606	7,835,823	2,985,000	2,985,000

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	1,098,600	670,857	1,132,300	1,109,883	1,109,883
Operating	1,363,000	748,102	1,348,152	1,402,072	1,402,072
Prof/Contract/Eng Services	140,300	133,361	137,800	128,750	128,750
Projects	4,850,900	4,489,117	5,477,724	381,000	381,000
Capital	24,000	5,240	24,000	142,000	142,000
Transfers Out	91,300	91,300	90,200	84,132	84,132
Exp Total	7,568,100	6,137,977	8,210,176	3,247,837	3,247,837

Net Rev/Exp	(1,338,000)	(725,371)	(374,353)	(262,837)	(262,837)
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2022/2023 ACCOMPLISHMENTS

- All City controlled hydrants maintained at a 100% readiness.
- Continued a valve-exercising program to improve the reliability of our existing system, in the water plant and in the distribution.
- Treated a total of over 371 million gallons while meeting or exceeding all water quality requirements of the Michigan Department of Environmental, Great Lakes & Energy (EGLE).
- Conducted a lead & copper site selection review of our testing sites, due to a change in our treatment process we tested 63 sites in the spring of 2022 and will be testing again in summer 2023.
- Installed new water main on the north half of Lucy Rd. This project was 50% funded by Padnos.
- Provided safe, clean, and high-quality drinking water.



- Kept in compliance with all mandated requirements of the Safe Drinking Water Act.
- DWRF (Drinking Water Revolving Fund): Replaced the E Grand River water main from Barnard to the east City limits.
- A corrosion control study was done on our plant tap, this was part of DWRF scheduled treatment modification to carbon dioxide and we again tested this in the spring of 2022 with the results showing that the switch from sulfuric acid to carbon dioxide made no difference in the water. This is a good thing.
- Had a high service pump rebuilt (1 of 4 pumps).
- Replaced a failing roof on one of our well houses.
- Installed a new lime bin level system.
- Installed New SCADA computers.
- Installed a new VFD on one of our wells (this replaced a slow start system that failed).
- Replaced our MIV (main influent valve) on our raw line leading into the water plant.

2023/2024 GOALS

- **Quality Infrastructure**
 - Continue to respond and track water quality concerns in a timely and professional manner.
 - Continue to institute a user rate that will fund the operation and capital needs of the system.
 - Maintain all fire hydrants at 100% readiness.
 - Maintain a valve exercise program.
 - Continue preventative maintenance program on the wells.
 - Continue to keep our water system in compliance with all mandated requirements of the Safe Drinking Water Act.
 - Continue water-testing program on City drinking fountains during the summer and conduct special water testing for the major summer festivals (Michigan Challenge Balloonfest and Melon Festival).
- **Water Treatment Plant**
 - Encourage all employees to work towards their F2 license.
 - Continue to operate in a safe, efficient, and professional manner.
 - Maintenance Program
 - Together with the DPW and WWTP, continue ARC-GIS online program with the City GIS system.
 - Continue to monitor and address corrosion proactively to eliminate future problems.
 - Start using the new BS&A maintenance software program.
- **Hydraulic Analysis**
 - Continue planning for the recommended improvements to the system.
- **City Services**
 - Operator Licenses



- Continue to encourage water plant operators to work toward their F2 and S2 certifications; currently there is one employee with the F2 and none with the S2 certifications at the water plant.
- Education
 - Continue to train employees on better methods and other advancements in the industry.
 - All operators to maintain their licenses through continuing education credits (classes).
- Safety
 - Promote safety and good housekeeping.
 - Provide detailed training of all necessary safety issues applicable to our system.

Revenues: Water and wastewater bi-monthly rates are split into two types: The customer service charge and the commodity charge. The customer service charge represents the readiness of the system to provide service and is frequently referred to as “ready-to-serve” charge. It is charged as a single transaction each month based on the size of the meter. The commodity charge is the cost of the actual product being provided or removed and treated. It is charged as a rate against the amount of water going through the meter. These rates combine to provide the most equitable means for charging the cost of the system to where the costs are incurred.



Sewer

In 1936, the City of Howell built its first wastewater treatment plant with a treatment capacity of 500,000 gallons of raw treatment processing per day. The initial cost of the Plant was \$65,000. The Plant was upgraded in 1960 to treat up to 1.25 million gallons of sewage per day, utilizing primary settling, secondary activated sludge treatment, chlorination, sludge digestion, and sludge drying beds. Based on the 1972 Water Pollution Control Act, the City of Howell upgraded the facility in 1978. This construction upgraded capacity from 1.25 million gallons per day to 1.8 million gallons per day and provided better-treated wastewater with the addition of pressure filters. In 2016 Pepsi and the City began working on a plan to upgrade the WWTP to handle Pepsi’s raw process waste. Currently, the Plant is under construction to expand biological treatment, increase influent peak flow from 8.5 to 11mgd, add a biosolids dewatering facility, and complete many other capital improvement items. The Howell Wastewater Treatment Plant (WWTP) is designed to treat up to 2.45 million gallons of raw sewage daily. The plant services the entire City of Howell and a growing number of households in Marion Township.

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Charges for Services	3,072,424	2,652,301	2,966,500	2,966,500	2,966,500
Misc	1,000	1,847	1,510	-	-
Capital Fees	30,000	-	30,000	30,000	30,000
Investment Interest	5,000	4,279	1,000	1,000	1,000
Capital Contributions	456,500	996,411	653,581	691,500	691,500
Bond Proceeds	835,076	835,076	1,367,000	-	-
Rev Total	4,400,000	4,489,914	5,019,591	3,689,000	3,689,000

Financial Highlights	22-23 Amended Budget	22-23 Activity	22-23 PROJECTED	23-24 RECOMMENDED	23-24 APPROVED
Personnel Services	1,060,000	966,128	1,062,900	996,309	996,309
Operating	2,083,050	926,470	1,981,131	1,943,957	1,943,957
Prof/Contract/Eng Services	203,900	224,544	171,700	309,900	309,900
Projects	853,291	684,712	1,569,669	272,000	272,000
Capital	275,850	195,028	220,000	111,000	111,000
Transfers Out	90,000	90,000	86,000	90,589	90,589
Exp Total	4,566,091	3,086,882	5,091,400	3,723,755	3,723,755

Net Rev/Exp	(166,091)	1,403,032	(71,809)	(34,755)	(34,755)
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2022/2023 ACCOMPLISHMENTS

- Granger finished construction of the wastewater improvement project.
- Change the plant’s name to Water Resource Recovery Facility.
- Staff worked with EGLE to reduce WET and PFAS testing requirements from monthly to quarterly, saving the city thousands of dollars annually.
- WIMS (Water Information Management System) installed to assist with lab data and operational management.
- The Plant treated 468 million gallons of wastewater in 2022, or 1.3 million gallons daily.



- Landfilled 342.76 dry tons of biosolids.
- Pepsi began fully discharging raw water to the wastewater facility.
- Marion Township's 2022 total flow to the Plant was 69.5 million gallons, with a daily average of 190,515 gallons.

2023/2024 GOALS

- **Quality Infrastructure**
 - Purchase weir covers on the secondary clarifiers to solve the algae problem, preventing damage to the ultraviolet disinfection system.
 - Submit the renewal application for our National Pollutant Discharge Elimination System (NPDES) permit.
 - Continue to be compliant with our NPDES permit.
 - Train all employees on the new equipment, procedures, and processes.
 - Continue to reduce chemical usage now that new processes that have been implemented.
 - Continue to work with our point source for the reduction of PFAS.
 - Update Asset Management Program to include all new equipment.
 - Continue to strive for efficiency and excellence in all areas of operation and maintenance.
- **Pro-Active**
 - Implement the BS&A work order system for preventative maintenance and inventory control.
 - Implement and train employees on the Hach WIMS system for laboratory and monthly reports to reduce paper usage.
 - Continue to identify needs, technology, and processes to improve plant performance and better serve the City.
 - Continue to train employees in confined space, electrical safety, lab safety, first aid and Globally Harmonized System (GHS) safety data sheets.
 - Continue to work with local businesses to reduce expenses and maintain compliance with sewer codes.
 - Continue community outreach and education for the importance of clean water.



Revenues:

Water and wastewater bi-monthly rates are split into two types: the customer service charge and the commodity charge. The customer service charge represents the readiness of the system to provide service and is frequently referred to as the “ready-to-serve” charge. It is charged as a single transaction each month based on meter size.

The commodity charge is the cost of the actual product being provided or removed and treated. It is charged as a rate against the amount of water going through the meter. These rates combine to provide the most equitable means for charging the cost of the system to where the costs are incurred.



Debt Administration

General borrowing power set forth in Section 13.1 General Borrowing of the City Charter:

Subject to the applicable provisions of law, the Council, by proper ordinance or resolution, may authorize the borrowing of money for any purpose within the scope of the powers vested in the City and the issuance of bonds of the City or other evidences of indebtedness therefor, and may pledge the full faith, credit, and resources of the City for the payment of the obligation created thereby; provided, that the net bonded indebtedness incurred for all public purposes shall not at any time exceed ten percent of the assessed value, of all the real and personal property in the City. The provisions of this section shall include and be subject to the powers permitted and the limitations set forth in Sections 4(a), 4(b), 4(c), 4(d), and 5 of Act No. 279 of the Public Acts of 1909, as amended.

Bond ratings are issued in connection with a new bond sale to be sold in the open market. Bond ratings are available to look up on spglobal.com or EMMA.

The City's General Obligation Bonds are currently rated AA- by S&P.

The City's Water and Sewer Revenue Bonds do not currently have any ratings.

The City's 2017 Capital Improvement Bonds are currently rated AA- by EMMA.



Debt Statement			
As of September 30, 2022 including Bonds described herein.			
Direct Debt			
General Obligation Bonds			
	10/20/2015	GO 2015	\$ 2,400,000
	2/23/2017	GO 2017	\$ 1,675,000
	11/17/2020	GO 2020	\$ 3,550,000
			\$ 7,625,000
Build America Bonds			
	11/17/2020	BAB 2020 Refunding	\$ 995,000
Miscellaneous Revenue			
	8/11/2016	2016 Sewer	\$ 920,000
Installment Purchase Agreement			
	7/16/2013	Act 99	\$ 150,000
Revenue Bonds			
	8/28/2020	SRF 5689-01	\$ 11,361,600
	8/28/2020	SRF 5689-02	\$ 1,686,250
	6/29/2009	SRF 7258-01	\$ 1,521,707
	4/1/2010	SRF 7268-01	\$ 1,592,976
	9/23/2011	SRF 7269-01	\$ 879,366
	6/12/2020	SRF 7462-01	\$ 1,250,861
	3/26/2021	SRF 7469-01	\$ 633,197
	3/25/2022	SRF 7471-01	\$ 1,768,900
			\$ 20,694,857
Total Direct Debt			\$ 30,384,857
Less Revenue Bonds			\$ 20,694,857
Net Direct Debt			\$ 9,690,000



Overlapping Debt			
12.36%	Howell School District	\$	10,242,732
3.48%	Livingston County	\$	645,714
3.95%	Livingston Intermediate School District	\$	39,895
12.43%	Carnegie District Library	\$	233,684
Total Overlapping Debt			\$ 11,162,025
(Source: Municipal Advisory Council of MI)			
Net Direct and Overlapping Debt			\$ 20,852,025
Debt Ratios			
Per Capita (2020 Census)		10,068	
Net Direct Debt		\$	3,017.96
Net Direct and Overlapping Debt		\$	2,071.12
Ration to 2022 Taxable Value (Ad Valorem)	\$	355,086,045	
Net Direct Debt			2.73%
Net Direct and Overlapping Debt			5.87%
Ratio to 2022 State Equalized Valuation	\$	459,528,538	
Net Direct Debt			2.11%
Net Direct and Overlapping Debt			4.54%
Ratio to Estimated 2022 True Cash Value	\$	919,057,076	
Net Direct Debt			1.05%
Net Direct and Overlapping Debt			2.27%
Legal Debt Margin			
2022 State Equalized Valuation (Excludes IFT)		\$	459,528,538
Debt Limit – 10% of SEV		\$	45,952,854
Amount of Direct Debt Outstanding	\$	30,384,857	
Less: Revenue Bonds	\$	20,694,857	\$ 9,690,000
Legal Debt Margin			\$ 36,262,854



Debt Description	Debt	Issue Date	Original Issue Amount	Purpose	Balance Ending 02/28/23
General Obligation Bonds					
GO 2015	Capital Improvement	10/20/2015	\$ 3,440,000	Phase II Road, City Hall Bldg, & Parking Lot #1	\$ 1,940,000.00
Go 2017	Capital Improvement	2/23/2017	\$ 1,975,000	North Parking Lots & Alley Debt Fund	\$ 1,515,000.00
Go 2020	Capital Improvement	11/17/2020	\$ 3,550,000	Loop & D-19, Phase I Road, & Phase III Road	\$ 2,350,000.00
Build America Bonds					
BAB 2020 Refunding	Sewer	11/1/2020	\$ 995,000	Phase II	\$ 750,000.00
Miscellaneous Revenue					
2016 Sewer	Sewer	8/1/2016	\$ 1,285,000	Phase I	\$ 725,000.00
Installment Purchase Agreement					
Act 99	Purchase	7/16/2013	\$ 500,000	Highland/Howell	\$ -
Revenue Bonds					
SRF 5689-01	Sewer	8/28/2020	\$ 11,361,600	WRRF Upgrades	\$ 10,865,000.00
SRF 5689-02	Sewer	8/28/2020	\$ 1,686,250	WRRF Upgrades	\$ 3,020,000.00
SRF 7258-01	Water	6/29/2009	\$ 3,033,707	HMY Phase I	\$ 1,366,707.00
SRF 7268-01	Water	4/1/2010	\$ 2,872,976	HMY Phase II	\$ 1,297,976.00
SRF 7269-01	Water	9/23/2011	\$ 1,447,364	HMY Phase III	\$ 804,364.00
SRF 7462-01	Water	6/12/2020	\$ 1,250,861	WTP Improvements	\$ 1,465,000.00
SRF 7469-01	Water	3/26/2021	\$ 633,197	E Clinton St Reconstruction	\$ 1,150,000.00
SRF 7471-01	Water	3/25/2022	\$ 1,768,900	E Grand River Water Main	\$ 1,700,000.00

	GO, BAB, MISC	Revenue	
2023	\$ 950,000	\$ 1,425,000	
2024	\$ 980,000	\$ 1,455,000	
2025	\$ 990,000	\$ 1,480,000	
2026	\$ 1,035,000	\$ 1,520,000	
2027	\$ 1,060,000	\$ 1,545,000	
2028-2041	\$ 2,670,000	\$ 18,024,047	
Total	\$ 7,685,000	\$ 25,449,047	\$ 33,134,047



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: 2015 Capital Improvement and Refunding Bonds
Issuance Date: 10/20/2015
Issuance Amount: \$3,440,000
Debt Instrument (or Type): G.O. Bond
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	138,787	55,745	194,532
2023	\$ 144,955	\$ 50,765	\$ 195,720
2024	\$ 151,123	\$ 44,843	\$ 195,966
2025	\$ 157,292	\$ 38,675	\$ 195,967
2026	\$ 163,460	\$ 32,261	\$ 195,721
2027	\$ 169,629	\$ 25,599	\$ 195,228
2028	\$ 178,881	\$ 18,628	\$ 197,509
2029	\$ 185,049	\$ 11,349	\$ 196,398
2030	\$ 191,233	\$ 3,824	\$ 195,057
Totals	\$ 1,480,409	\$ 281,689	\$ 1,762,098



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: 2015 City Hall Building
Issuance Date: 10/20/2015
Issuance Amount: \$3,440,000
Debt Instrument (or Type): G.O. Bond
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	14,717	5,911	20,628
2023	\$ 15,371	\$ 5,383	\$ 20,754
2024	\$ 16,025	\$ 4,755	\$ 20,780
2025	\$ 16,679	\$ 4,101	\$ 20,780
2026	\$ 17,333	\$ 3,421	\$ 20,754
2027	\$ 17,987	\$ 2,714	\$ 20,701
2028	\$ 18,968	\$ 1,975	\$ 20,943
2029	\$ 19,622	\$ 1,204	\$ 20,826
2030	\$ 20,278	\$ 406	\$ 20,684
Totals	\$ 156,980	\$ 29,870	\$ 186,850



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: 2015 Capital Improvement and Refunding Bonds (CU Share)
Issuance Date: 10/20/2015
Issuance Amount: \$3,440,000
Debt Instrument (or Type): G.O. Bond
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	\$ 71,496	\$ 28,718	100,214
2023	\$ 74,674	\$ 26,152	\$ 100,826
2024	\$ 77,852	\$ 23,101	\$ 100,953
2025	\$ 81,029	\$ 19,924	\$ 100,953
2026	\$ 84,207	\$ 16,619	\$ 100,826
2027	\$ 87,385	\$ 13,187	\$ 100,572
2028	\$ 92,151	\$ 9,596	\$ 101,747
2029	\$ 95,329	\$ 5,847	\$ 101,176
2030	\$ 98,488	\$ 1,970	\$ 100,458
Totals	\$ 762,611	\$ 145,114	\$ 907,725



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: 2017 Capital Improvement Bonds
Issuance Date: 2/23/2017
Issuance Amount: \$1,975,000
Debt Instrument (or Type): Capital Improvement
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	\$ 80,000	\$ 62,500	\$ 142,500
2023	\$ 80,000	\$ 60,100	\$ 140,100
2024	\$ 85,000	\$ 57,625	\$ 142,625
2025	\$ 85,000	\$ 55,075	\$ 140,075
2026	\$ 90,000	\$ 52,000	\$ 142,000
2027	\$ 90,000	\$ 48,400	\$ 138,400
2028	\$ 95,000	\$ 44,700	\$ 139,700
2029	\$ 100,000	\$ 40,800	\$ 140,800
2030	\$ 105,000	\$ 36,700	\$ 141,700
2031	\$ 110,000	\$ 32,400	\$ 142,400
2032	\$ 115,000	\$ 27,900	\$ 142,900
2033	\$ 120,000	\$ 23,200	\$ 143,200
2034	\$ 120,000	\$ 18,400	\$ 138,400
2035	\$ 125,000	\$ 13,500	\$ 138,500
2036	\$ 135,000	\$ 8,300	\$ 143,300
2037	\$ 140,000	\$ 2,800	\$ 142,800
Totals	\$ 1,675,000	\$ 584,400	\$ 2,116,900



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: 2020 Capital Improvement Refunding Bonds
Issuance Date: 11/17/2020
Issuance Amount: \$3,550,000
Debt Instrument (or Type): Capital Improvement
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	390,000	47,641	437,641
2023	\$ 405,000	\$ 41,997	\$ 446,997
2024	\$ 405,000	\$ 36,246	\$ 441,246
2025	\$ 415,000	\$ 30,424	\$ 445,424
2026	\$ 410,000	\$ 24,567	\$ 434,567
2027	\$ 440,000	\$ 18,532	\$ 458,532
2028	\$ 440,000	\$ 12,284	\$ 452,284
2029	\$ 320,000	\$ 6,888	\$ 326,888
2030	\$ 325,000	\$ 2,308	\$ 327,308
Totals	\$ 3,550,000	\$ 220,887	\$ 3,770,887



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: Taxable Installment Purchase Contract (Loop Rd)
Issuance Date: 7/16/2013
Issuance Amount: \$500,000
Debt Instrument (or Type): Limited Tax General Obligation
Repayment Source(s): General Fund Revenue

Years Ending	Principal	Interest	Total
2022	75,000	4,500	79,500
2023	\$ 75,000	\$ 1,500	\$ 76,500
Totals	\$ 150,000	\$ 6,000	\$ 156,000



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: DWRF Project 7258-01
Issuance Date: 6/29/2009
Issuance Amount: \$3,033,707
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Water Revenue

Years Ending	Principal	Interest	Total
2022	\$ 155,000	\$ 38,043	\$ 193,043
2023	\$ 160,000	\$ 34,168	\$ 194,168
2024	\$ 160,000	\$ 30,168	\$ 190,168
2025	\$ 165,000	\$ 26,168	\$ 191,168
2026	\$ 170,000	\$ 22,043	\$ 192,043
2027	\$ 170,000	\$ 17,793	\$ 187,793
2028	\$ 175,000	\$ 13,543	\$ 188,543
2029	\$ 180,000	\$ 9,168	\$ 189,168
2030	\$ 186,707	\$ 4,668	\$ 191,375
Totals	\$ 1,521,707	\$ 195,759	\$ 1,717,466



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: DWRP Project 7268-01
Issuance Date: 4/1/2010
Issuance Amount: \$2,872,976
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Water Revenue

Years Ending	Principal	Interest	Total
2022	\$ 140,000	\$ 39,824	\$ 179,824
2023	\$ 145,000	\$ 36,324	\$ 181,324
2024	\$ 150,000	\$ 32,699	\$ 182,699
2025	\$ 155,000	\$ 28,949	\$ 183,949
2026	\$ 155,000	\$ 25,074	\$ 180,074
2027	\$ 160,000	\$ 21,200	\$ 181,200
2028	\$ 165,000	\$ 17,200	\$ 182,200
2029	\$ 170,000	\$ 13,074	\$ 183,074
2030	\$ 175,000	\$ 8,824	\$ 183,824
2031	\$ 177,976	\$ 4,450	\$ 182,426
Totals	\$ 1,592,976	\$ 227,618	\$ 1,820,594



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: DWRP Project 7269-01
Issuance Date: 9/23/2011
Issuance Amount: \$1,447,364
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Water Revenue

Years Ending	Principal	Interest	Total
2022	\$ 75,000	\$ 21,984	\$ 96,984
2023	\$ 75,000	\$ 21,984	\$ 96,984
2024	\$ 75,000	\$ 20,109	\$ 95,109
2025	\$ 75,000	\$ 18,234	\$ 93,234
2026	\$ 75,000	\$ 16,359	\$ 91,359
2027	\$ 80,000	\$ 12,609	\$ 92,609
2028	\$ 80,000	\$ 10,609	\$ 90,609
2029	\$ 85,000	\$ 8,609	\$ 93,609
2030	\$ 85,000	\$ 6,484	\$ 91,484
2031	\$ 85,000	\$ 4,360	\$ 89,360
2032	\$ 89,366	\$ 2,234	\$ 91,600
Totals	\$ 879,366	\$ 143,575	\$ 1,022,941



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: Sewage Disposal System Refunding Bonds Series 2016
Issuance Date: 8/11/2016
Issuance Amount: \$1,285,000
Debt Instrument (or Type): Revenue Bond
Repayment Source(s): Sewer Revenue

Years Ending	Principal	Interest	Total
2022	\$ 95,000	\$ 16,886	\$ 111,886
2023	\$ 100,000	\$ 15,035	\$ 115,035
2024	\$ 95,000	\$ 13,144	\$ 108,144
2025	\$ 100,000	\$ 11,252	\$ 111,252
2026	\$ 100,000	\$ 9,312	\$ 109,312
2027	\$ 105,000	\$ 7,324	\$ 112,324
2028	\$ 105,000	\$ 5,287	\$ 110,287
2029	\$ 110,000	\$ 3,199	\$ 113,199
2030	\$ 110,000	\$ 1,067	\$ 111,067
Totals	\$ 920,000	\$ 82,506	\$ 1,002,506



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: Sewage Disposal System Revenue Refunding Bonds Series 2020C
Issuance Date: 11/17/2020
Issuance Amount: \$995,000
Debt Instrument (or Type): Revenue Bond
Repayment Source(s): Sewer Revenue

Years Ending	Principal	Interest	Total
2022	\$ 120,000	\$ 13,932	\$ 133,932
2023	\$ 125,000	\$ 12,106	\$ 137,106
2024	\$ 120,000	\$ 10,281	\$ 130,281
2025	\$ 125,000	\$ 8,456	\$ 133,456
2026	\$ 125,000	\$ 6,593	\$ 131,593
2027	\$ 125,000	\$ 4,731	\$ 129,731
2028	\$ 130,000	\$ 2,831	\$ 132,831
2029	\$ 125,000	\$ 931	\$ 125,931
Totals	\$ 995,000	\$ 59,861	\$ 1,054,861



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: CWSRF Project 5689-02
Issuance Date: 8/28/2020
Issuance Amount: \$1,686,250
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Sewer Revenue

Years Ending	Principal	Interest	Total
2022	\$ 335,000	\$ 49,871	384,871
2023	\$ 345,000	\$ 63,850	\$ 408,850
2024	\$ 350,000	\$ 56,900	\$ 406,900
2025	\$ 360,000	\$ 49,800	\$ 409,800
2026	\$ 296,250	\$ 34,535	\$ 330,786
Totals	\$ 1,686,250	\$ 254,956	\$ 1,941,207



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2023

Debt Name: DWRP Project 7462-01
Issuance Date: 6/12/2020
Issuance Amount: \$1,250,861
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Water Revenue

Years Ending	Principal	Interest	Total
2023	\$ 65,000	\$ 28,915	\$ 93,915
2024	\$ 65,000	\$ 27,615	\$ 92,615
2025	\$ 65,000	\$ 26,315	\$ 91,315
2026	\$ 70,000	\$ 25,015	\$ 95,015
2027	\$ 70,000	\$ 23,615	\$ 93,615
2028	\$ 70,000	\$ 22,215	\$ 92,215
2029	\$ 70,000	\$ 20,815	\$ 90,815
2030	\$ 75,000	\$ 19,415	\$ 94,415
2031	\$ 75,000	\$ 17,915	\$ 92,915
2032	\$ 75,000	\$ 16,415	\$ 91,415
2033	\$ 80,000	\$ 14,915	\$ 94,915
2034	\$ 80,000	\$ 13,315	\$ 93,315
2035	\$ 80,000	\$ 11,715	\$ 91,715
2036	\$ 85,000	\$ 10,115	\$ 95,115
2037	\$ 85,000	\$ 8,415	\$ 93,415
2038	\$ 85,000	\$ 6,715	\$ 91,715
2039	\$ 55,861	\$ 3,113	\$ 58,974
Totals	\$ 1,250,861	\$ 296,559	\$ 1,547,420



Debt Service Report

Local Unit Name: City of Howell
Local Unit Code: 472020
Current Fiscal Year End Date: 6/30/2021

Debt Name: DWRF Project 7469-01
Issuance Date: 3/26/2021
Issuance Amount: \$633,197
Debt Instrument (or Type): Revolving Fund Loan
Repayment Source(s): Water Revenue

Years Ending	Principal	Interest	Total
2023	\$ 50,000	\$ 11,000	\$ 61,000
2024	\$ 50,000	\$ 10,063	\$ 60,063
2025	\$ 50,000	\$ 9,125	\$ 59,125
2026	\$ 55,000	\$ 8,188	\$ 63,188
2027	\$ 55,000	\$ 7,156	\$ 62,156
2028	\$ 55,000	\$ 6,125	\$ 61,125
2029	\$ 55,000	\$ 5,094	\$ 60,094
2030	\$ 60,000	\$ 4,063	\$ 64,063
2031	\$ 60,000	\$ 2,938	\$ 62,938
2032	\$ 60,000	\$ 1,813	\$ 61,813
2033	\$ 60,000	\$ 688	\$ 60,688
2034	\$ 23,197	\$ (156)	\$ 23,041
2035	\$	\$	\$ -
2036	\$	\$	\$ -
2037	\$	\$	\$ -
2038	\$	\$	\$ -
2039	\$	\$	\$ -
2040	\$	\$	\$ -
2041	\$	\$	\$ -
Totals	\$ 633,197	\$ 66,096	\$ 699,293



Capital Improvement Plan

City of Howell, Michigan
Capital Improvement Plan
 '20/'21 thru '25/'26

PROJECTS BY DEPARTMENT

Department	Project #	'20/'21	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Equipment Pool								
F250 Pickup (Water)	EP - 11					42,000		42,000
F250 Pickup (WWTP)	EP - 12					32,500		32,500
F150 Pickup (Code)	EP - 13				24,500			24,500
F250 Pickup (DPW)	EP - 16					24,500		24,500
F150 Pickup (Water)	EP - 20					27,500		27,500
Ford F250 Pickup (Parks/Cemetery)	EP - 22			30,000				30,000
Ford F250 pickup (WWTP)	EP - 25	36,000						36,000
5 yard dump truck (DPW)	EP - 28	200,000						200,000
Dump truck (DPW)	EP - 29						165,000	165,000
F250 Pickup (DPW)	EP - 3	36,000						36,000
Explorer SUV - Lawnet (Police)	EP - 300			22,000				22,000
Explorer SUV - Chief (Police)	EP - 301						24,500	24,500
Unmarked Vehicle, deputy chief (Police)	EP - 302			24,000				24,000
Explorer SUV - patrol (Police)	EP - 312	36,000						36,000
Explorer SUV - patrol (Police)	EP - 313			38,000				38,000
Explorer SUV - patrol (Police)	EP - 314					38,000		38,000
Explorer SUV - patrol (Police)	EP - 318		36,000					36,000
Explorer SUV - patrol (Police)	EP - 319	36,000						36,000
Trailer (DPW)	EP - 35					4,500		4,500
Skidsteer (DPW)	EP - 37					38,000		38,000
Backhoe (Cemetery)	EP - 38			85,000				85,000
Front End Loader (DPW)	EP - 39						100,000	100,000
Bobcat (DPW)	EP - 41					38,000		38,000
Mini Excavator (Cemetery/Parks)	EP - 42						42,000	42,000
Sterling vactor truck (DPW)	EP - 50			260,000				260,000
Leaf vacuum (DPW)	EP - 52			35,000				35,000
Brush Chipper (DPW)	EP - 53			28,000				28,000
RMV-2 ton hot patcher (DPW)	EP - 54			21,000				21,000
12' trailer (DPW)	EP - 551		1,200					1,200
Ride Roller (DPW)	EP - 61			20,000				20,000
Trash Pump (DPW)	EP - 62						15,000	15,000
Air Compressor (DPW)	EP - 66			5,500				5,500
Paint Sprayer (DPW)	EP - 78					4,500		4,500
Bobcat Mower	EP - 82				45,000			45,000
Gator	EP - 89					45,000		45,000
Core cut concrete saw (DPW)	EP - 93			6,500				6,500
Tractor	JD4720						21,000	21,000
Equipment Pool Total		344,000	37,200	575,000	69,500	294,500	367,500	1,687,700
Information Technology								
C Cure server replacement	IT - 1	3,500						3,500
Tape Backups	IT - 16	2,800			7,000			9,800
IT Director computer	IT - 17				1,400			1,400



Department	Project #	'20/'21	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Sophos UTM Firewall Upgrade	IT - 18				4,000			4,000
Election Computers	IT - 20					2,000		2,000
Council Chambers	IT - 21	13,000						13,000
Security System Server	IT - 23	10,000						10,000
City 10 gigabit Network	IT - 25	15,000						15,000
Cable Access Channel Server	IT - 26		1,400					1,400
NAS Servers	IT - 27		3,000			3,000		6,000
Data Center Replacement	IT - 28			20,000				20,000
WWTP computers	IT - 31	2,400	3,800		3,600			9,800
DPW conference room color printer	IT - 32			1,200				1,200
Main Street and DDA laptops	IT - 33		1,400		1,400			2,800
Backup archive server	IT - 34				4,000			4,000
Finance computers	IT - 35			4,000				4,000
Police computers	IT - 36		6,600	1,400	3,600	2,400		14,000
Water treatment computers	IT - 37		3,600		3,600			7,200
3rd floor computers	IT- 4		2,800	1,400	3,000	2,400		9,600
DPS Computers	IT- 5	6,000		1,400	3,600			11,000
Police L3 Server	IT- 6				5,000			5,000
Information Technology Total		52,700	22,600	29,400	40,200	9,800		154,700
Local Streets								
Briggs Street	Local - 10					147,930		147,930
Town Commons Phase 1	Local - 11						921,893	921,893
Curzon Street	Local - 12						921,893	921,893
South National	Local - 2		407,400					407,400
Sidewalk Replacement Program	Local - 25	115,000	75,000	75,000	75,000	75,000	75,000	490,000
North Chestnut	Local - 3		65,710					65,710
West Brooks	Local - 4		785,550					785,550
Warbler Way	Local - 5		96,370					96,370
Park Street	Local - 6			392,926				392,926
Jewett Street	Local - 7				850,092			850,092
Rolling Oaks Phase 1	Local - 8				758,713			758,713
Rolling Oaks Phase 2	Local - 9					757,188		757,188
Local Streets Total		115,000	1,430,030	467,926	1,683,805	980,118	1,918,786	6,595,665
Major Streets								
Clinton Street	Major - 1	5,231,620						5,231,620
Sibley Street area	Major - 2				208,933			208,933
Byron Road	Major - 3	770,000						770,000
McPherson Park Drive	Major - 4						1,298,200	1,298,200
Major Streets Total		6,001,620			208,933		1,298,200	7,508,753
Parks and Recreation								
Bennett AC	Bennett - 1	15,000						15,000
Bathroom at main park	Parks - 1				125,000			125,000
Skate park concrete repairs	Parks - 2			6,000				6,000
City Park ADA Accessibility Phase 1	Parks - 3		6,875					6,875
City Park ADA Accessibility Phase 2	Parks - 4			171,500				171,500
Bennett Center tennis courts	Parks - 5			120,000				120,000
City Park and Cemetery Asphalt path	Parks - 6					52,000		52,000
Baldwin Park tennis courts	Parks - 7			23,000				23,000
Boat launch sea wall	Parks - 8			158,000				158,000



Department	Project #	'20/'21	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Parks and Recreation Total		15,000	6,875	478,500	125,000	52,000		677,375
Police								
Tasers	PD - 1	6,534	6,534	6,534	6,534			26,136
L-3 Video System	PD - 2			65,000				65,000
Mobile Data Computers	PD - 3				30,000			30,000
Taser Cartridges	PD - 4	1,600	1,600	1,600	1,600			6,400
Radio Batteries	PD - 5		36,750					36,750
Police Total		8,134	44,884	73,134	38,134			164,286
Public Services								
Repave parking lot	DPS-14-4				115,000			115,000
DPS phase II	DPS-18-1				3,000,000			3,000,000
Public Services Total					3,115,000			3,115,000
Sewer Dept								
Final Clarifier Covers	WWTP - 2			67,200				67,200
SRF Plant Upgrades	WWTP - 3	4,175,000	6,000,000	6,000,000				16,175,000
Sewer Dept Total		4,175,000	6,000,000	6,067,200				16,242,200
Water Dept								
East Grand River Watermain Replacement	Water - 1			4,235,000				4,235,000
West Grand River Watermain Replacement	Water - 2				2,942,500			2,942,500
Plant & Well Updates	Water - 3	1,683,000						1,683,000
Clinton St. Watermain	Water - 4		1,540,000					1,540,000
Water Dept Total		1,683,000	1,540,000	4,235,000	2,942,500			10,400,500
GRAND TOTAL		12,394,454	9,081,589	11,926,160	8,223,072	1,336,418	3,584,486	46,546,179



Glossary

Accrual Basis: Accounting method which recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial-statement representations because of shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period. The accrual basis of accounting is utilized in developing the Enterprise Funds' budgets.

- Method of accounting where revenues are recorded when earned (regardless of when cash is received) and expenses are recorded when liabilities are incurred (regardless of when payment is made).

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government unit for the purpose of accomplishing a function for which the unit is responsible; for example, "Elections" is an activity of the City Clerk's Office.

Adopt: In the context of this budget book, the process by which Council approves the budget through public hearings and an ordinance.

Ad Valorem Tax: A property tax computed as a percentage of the property's assessed value.

Appropriation: An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

Approved Budget: The revenue and expenditure plan for the City for the fiscal year as reviewed and approved by the City Council.

Assessed Valuation: The value placed on property as a basis for levying taxes, equal to 50% of market value, as required by State law.

Assets: Resources owned or held by a government which have monetary value.

Available (Undesignated/Unreserved) Fund Balance: The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Beginning Fund Balance: Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from unreserved fund balance to finance expenditures during the current fiscal year.

Bond: A written promise to pay a specified borrowed sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given



period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

- A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the City's activities.

Budget Adjustment: Adjustment made to the budget during the fiscal year by the City Council to account properly for unanticipated changes which occur in revenues and/or expenditures and for program initiatives approved during the fiscal year.

Budget Calendar: The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Capital Asset: An asset used in City operations costing more than \$5,000 and having a useful life of more than one year. A capital asset may be infrastructure or non-infrastructure. Examples of infrastructure assets include roads, bridges, sidewalks, water systems, sewer systems, and street lighting systems. Examples of non- infrastructure capital assets include land, land improvements, buildings, building improvements, vehicles, machinery and equipment, furniture, and computer equipment.

Capital Improvements Program: A plan for capital expenditures to be incurred each year over a period of five future years, setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay/Expenditure: An expenditure which results in the acquisition of a capital asset or an addition/improvement to an existing capital asset (see Capital Asset).

Capital Project: A major improvement or acquisition of equipment or property, such as vehicles and equipment, with a per-unit cost of more than \$5,000 and a useful life of more than one year.

Component Units: Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Contingency: An estimated amount allocated for a budgetary deficiency for contingent or emergency purposes.

- An appropriation of funds held in reserve to cover unbudgeted events that occur during the fiscal year, such as state or federal mandates, shortfalls in revenues, and unanticipated expenditures.

Cost of Living Adjustment (COLA): A pay increase which adjusts the salary schedule for most employee classes based upon increases in the Consumer Price Index.



Debt Service Fund: A fund to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department (Dept): A major administrative division of government.

- The primary organizational unit within the City; each department performs a specific function.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds.

Drinking Water Revolving Funds (DWRF): Michigan's DWRF program is designed to assist water suppliers in satisfying the requirements of the Safe Drinking Water Act by offering low interest loans to eligible water suppliers for infrastructure improvements. Loans are repaid through user fees.

Encumbrances: Obligations in the form of purchase orders for contract commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

- Commitments made to vendors which involve goods that have not been received or services that have not been completed at year-end. Encumbrances are a reservation of fund balance since they are legally obligated.

Ending Fund Balance: Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

Enterprise Funds: A fund established to account for operations that are financed and operated in a manner similar to a private business, i.e., the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis shall be financed or recovered primarily through user charges. The City of Howell has Enterprise Funds for water and sewer. Enterprise Funds, unlike governmental funds, record land, buildings, and equipment as assets and expense depreciation on them.

Fiscal Year (FY): A twelve-month period designated as the operating year for an entity. The fiscal year for the City of Howell is July 1 – June 30.

Fringe Benefits: Terminology for benefits paid or matched by the City on behalf of the employees. These benefits include mandatory payroll taxes (FICA, Unemployment, and Workers' Compensation) and contributions for health, dental, vision, retirement, and life and disability insurance.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The difference between the financial assets of the fund and certain liabilities expected



to be liquidated in the near future from those assets, i.e., the equity in a governmental fund, reflects the cumulative total over time of revenues in excess of expenses in any established fund.

General Fund: The primary operating fund of the City government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Generally-Accepted Accounting Principles (GAAP): The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goal: A long-term, attainable target for an organization – its vision of the future.

Governmental Accounting Standards Board (GASB): A governing board with the purpose of establishing and improving standards of state and local governmental accounting and financial reporting standards.

Grants: Projects subsidized either partially or wholly through the Federal government, State government, or other outside funding source with specific guidelines and reporting requirements.

Infrastructure: The basic physical framework or foundation of the City, i.e., its roads, bridges, sidewalks, water system, and sewer system.

Inter-fund Transfer: A financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a revenue and an expenditure.

Intergovernmental: Existing or occurring between two or more governments or levels of government.

Internal Service Funds: Funds established to account for operations that provide services to other departments or agencies within the City or to other governments on a cost-reimbursement basis.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. NOTE: The term does not include encumbrances.

Line Item: A specific expenditure category, such as office supplies, within a departmental budget. Line items are further grouped into major objects of expenditure (i.e., personnel, operating, or capital).

Line-Item Budget: A budget which emphasizes allocations of resources to specific organizational units or particular objects of expenditures, such as personnel services, supplies, and capital outlay. Line-item budgets may be organized to provide accountability at varying levels, such as departments, divisions, or agencies.

Local Streets: Streets within and under the jurisdiction of the City, exclusive of state trunk-line



highways, county roads, and streets not included in the Major Street system.

Long-Term Debt: Debts that will not be paid or otherwise satisfied within one year or the normal operating cycle.

Major Streets: Those City streets designated by the State as of the greatest general importance to the City. This category includes streets carrying relatively high traffic volume in serving one or more of the following: extensions to state trunk lines on county primary roads; traffic demands created by industry, commercial, educational, or other traffic-generating centers; circulation of traffic in and around the Central Business District; designated truck routes; or connector streets served by an extensive network of Local Streets.

Mandate: A requirement by a higher level of government, i.e., the state or federal government, to provide a service or to perform a function.

Mill: A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property; one one-thousandth of a dollar of assessed property value.

Millage: The total tax obligation per \$1,000 of assessed valuation of property.

Millage Rate: The number of mills necessary to generate a specific amount of Ad Valorem taxes.

Modified Accrual: Accounting method which recognizes revenues in the accounting period in which they are both measurable and available to finance expenditures. Expenditures are generally recognized in the accounting period in which they are both measurable and incurred. The modified accrual basis of accounting is utilized in the preparation of budgets for all governmental fund types, which include the General Fund, Special Revenue Funds, and the Debt Service Fund contained in this document.

Objective: A measurable target that describes the end results that a service or program is expected to accomplish in a given time period which advances the organization toward one of its goals.

Operating Expenditures (Expenses): A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals.

Performance Measures: Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific qualitative measure of results obtained through a program of activity (e.g., reduced incidence of vandalism because of a new street-lighting program).

Personnel Expenditures (Expenses): A major object of expenditure which includes salaries, overtime payments made to City employees, and fringe benefit costs.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for



services performed by City employees and the incidental fringe-benefit costs associated with City employment.

Policy: A plan, course of action, or guiding principle designed to set parameters for decision and actions.

Recommended Budget: The City's revenue and expenditure plan for the fiscal year, as prepared and recommended by the City Manager for City Council consideration.

Reimbursement: Repayment of actual expenditures/expenses by another department or entity.

Revenue: An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or intra- governmental service funds. The amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond: A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or source.

Sewage Fund: This Enterprise Fund accounts for the operation of the City's sewer system. The revenues consist of charges for services to City businesses and residences.

Special Revenue Fund: A fund to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

- A fund established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

State Equalized Value (SEV): The proportion of true cash value at which property shall be assessed. SEV is 50% of the true cash value.

Taxable Value: A value that is established for real and personal property for use as a basis for levying property taxes.

Transfer In/Transfer Out: See Inter-fund Transfer.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Water Fund: This Enterprise Fund accounts for the operation of the City's water system. The revenues consist of charges for services and water.