

City of Wixom
49045 Pontiac Trail
Wixom, MI 48393
Phone 248-624-4557
Fax 248-624-0863

Financial Strategies Guide for City of Wixom

Presented by:
City Manager's Office
Finance Department



Table of Contents

<i>PROJECT OVERVIEW</i>	4
<i>PROJECT OBJECTIVES</i>	6
<i>PROJECT SCOPE</i>	6
<i>PROJECT APPROACH</i>	7
<i>FINDINGS</i>	8
<i>COST REDUCTION AND CONTAINMENT STRATEGIES</i>	11
<i>CONCLUSION</i>	21
<i>Overall Financial Summary and Timeline</i>	22
Summary of Financial Projections FY2012-FY2018	23
Summary of General Fund Expenditures FY2012-FY2018	24
Summary of Capital Improvements FY2012-FY2018	25
Summaries of Personnel FY2013-FY2018	26
Summary and Timeline of Strategies	27
<i>Operational Strategies:</i>	
<i>Government Revenues and Expenditures Strategies</i>	28
Outsourcing Building Department Functions	29
Defined Benefit Plan to Defined Contribution Plan	32
P.A. 152 Implementation	35
Workers Compensation Experience Modification Rate	36
Reduce General liability & Property Claims	37
Outsourcing Certain Community Service Programs	39
Personal Property Tax (PPT) law Changes	41
Implement Public Act 359 of 1925	42
Use Operational Audits to discover and improve overall efficiencies within each department	43
Outsourcing the Police Services to Oakland County Sheriff’s Department	45
Moving Server Storage and IT Administration to the Cloud	47
Make Across-the-Board Budget Cuts	49
<i>Operational Projections:</i>	
<i>General Fund Detail Worksheets</i>	50
<i>Capital Improvement Detail Worksheets</i>	78



Table of Contents

APPENDIX:

Key Terms.....99

Assumptions100

Other Topics

Analyses of Police and Fire Departments' Staffing

US Department of Justice – Drug Enforcement Agency Invitation



PROJECT OVERVIEW

In 2005/06 the City developed, and subsequently implemented, a Five-Year Financial and Strategic Plan. The focus of this plan was to provide methods and alternatives to mitigate reductions in funding resources attributable to the loss of a major taxpayer. In May of 2007 the last vehicle rolled off the assembly line of the Ford-Wixom Automobile Assembly Plant and the Plant subsequently closed. Then, unexpectedly, beginning in 2008 property values rapidly declined. These two combined events resulted in a revenue loss to the City of 32 percent or \$2 million using FY2007-08 millage rates. In accordance with the plan, the City pursued cost reduction and containment measures as well as establishing a Budget Stabilization Fund that had a cumulative total in excesses of \$2.7 million. Subsequently, it became increasingly evident that these measures did not satisfy budgetary needs, that an update to the Five-Year Financial and Strategic Plan was overdue and an increase in revenue imperative. On that basis, Wixom voters approved a 3.5 mills tax increase in November of 2012, with a four-year term, and City staff initiated a Plan update in late 2012. The November 2012 ballot question is as follows:

Shall Section 9.2 of the Charter of the City of Wixom, Oakland County, Michigan, be amended so as to permit the levy by the City, beginning July 2013, of a new dedicated millage in an amount of 3.5 mills (which is equal to \$3.50 on each \$1,000 of taxable value) for four (4) years to provide funds for municipal operations purposes including police and fire, public works, and parks & recreation?

In updating the Five-Year Financial and Strategic Plan staff developed a financial model for the City of Wixom with the specific goal of providing options and alternatives available to address the financial situation facing the City while maintaining current levels of service and programs. This report contains the financial results of the study and the assumptions used to develop the financial estimates. The following will highlight the more salient points of the Five-Year Financial and Strategic Plan:

- The baseline “status quo” financial projection was developed and includes staffing at the current authorized levels. A 3% employee wage increase, as agreed to in Letters of Agreement with bargaining units entered into in June of 2012, is included in the strategies section with no wage increases thereafter.
- This baseline projection shows that the 3.5 operating millage that passed in November 2012 will provide the necessary resources to cover projected expenditures through FY2016-17 while providing sufficient resources for capital improvements and benefit costs.
- Cost reduction and containment measures can reduce overall expenditures by various amounts, the highest being \$2.5 million in FY2017-18. These strategies include outsourcing and privatization, expenditure deferments, and alternative financing.
- Cost reduction and containment measures investigated, however found not to be viable and/or practical, are not included in this projection. These measure include, but are not



limited to, “Green” alternatives, reduce work hours and furlough days, outsourcing DPW functions beyond that currently in place, charging separately for leaf collection services, switching to cloud alternative for all IT services for the City excluding GIS, and the sale of the Wastewater Treatment Plant to a private entity.

In conclusion, a balanced budget is attainable for the next four budget years: FY2013-14, FY2014-15, FY2015-16, and FY2016-17. Beginning in Fiscal Year 2017-18, the City will not have available revenue resources to offset projected expenditures by approximately \$2.3 million. This is assuming the additional operating millage for 3.5 mills will not be renewed. Accordingly, the strategies in this report would have to be implemented over the next five years to assure that expenditures are reduced to offset the loss of this future revenue. The table below shows the list of strategies in FY2017-18, and their estimated effect on that year’s budget.

		FY2017-18
Estimated Deficit		(2,232,609)
Table 2 - Summary of Strategies		
Description	Notes	FY2017-18
Wages & Compensation	0.03	-
Prior Years Change in Wages & Compensation	Prior Add	(117,000)
Building Department - Restructuring	Restructuring	112,366
Planning and Zoning Revenue	Planning	112,500
Planning Consultant	Planning	(90,000)
Reduction in Workers Compensation Exp Multiplier (1.26-.80)	Reduce EM .80	46,000
Reduction in Large Claims MMRMA	Reduce claims	75,000
City Audit	Bid Audit	10,000
Personal Property Tax Reduction	New Tax Law	(995,938)
ESA Revenue	New Tax Law	324,748
State Reimbursement to Local	New Tax Law	405,800
Drug Enforcement Agency Revenue	DEA	100,000
Reduce Capital Improvements	Reduce Cap Imp	400,000
Find Alternative for DDA/VCA Debt Service	Debt Serv	260,173
Parking Lot and Pumper only partial	Partial	281,413
Moratorium on OPEB	OPEB	625,000
Public Act 359 (Advertising)	Advertising	50,000
Parks & Recreation - Outsourcing	Outsourcing	132,000
Police - OCSD (only used as a last resort measure)	OCSD	844,000
Total Net Change in Expenditures		2,576,062

PROJECT OBJECTIVES

The financial model has been developed to serve two main purposes: to provide the City with a baseline financial projection extending out five years (FY2013-14 through FY2017-18), and to provide changes in operations which will either reduce expenditures or increase revenues over the short-term and long-term period.

Through the implementation of this financial plan, the City could realize benefits beyond the financial aspect of such including:

- Improved long-term financial planning and budget analysis
- Provide a rational method of planning for major changes as the City transverses the financial challenges it currently faces
- Begin to plan for the reduction/expiration and/or possible renewal of the four year operating millage of 3.5 mills
- Make the necessary transition from a growth community to one that is focused more on maintenance and consistent service delivery
- Provide a tool for better management information to aid in decision-making
- Provide a simple method to verify the appropriateness of millage levels, utility rates and capital expenditures

PROJECT SCOPE

The model encompasses the analysis of the General Fund, certain special funds, and external influences which include:

- General Fund
- Capital Improvement Fund
- Major Road Capital Program
- Local Road Capital Program
- Bike Path Capital Program
- Health Insurance Retiree Fund
- MERS Retirement Program
- State Shared Revenue
- Act 51 Revenue
- Personal Property Tax Revenue
- Operational Strategies

The format of the report is presented to show strategies that are intended to be implemented over the next four to five years. The General Fund is presented in three formats which include summaries of revenues and expenditures, estimated fund balances, and line-item detail. This presentation is comparable to what the City uses in our budget documents. Additionally, the model includes separate worksheets containing master assumptions, property tax estimations, Act 51 revenue calculations, capital improvement needs, and other supporting data.

PROJECT APPROACH

Developing a comprehensive financial model requires a detailed understanding of the City's financial framework, budgeting practices, anticipated needs, development trends and infrastructure needs. To adequately develop the necessary knowledge, input from a variety of internal and external sources is required. Our approach to conduct this project included substantial data collection and analysis, prior to developing assumptions and constructing the report. The scope of review included:

- Collection and review of operational, capital and financial information from all City departments
- Meetings and discussions with private sector service providers, City consultants and personnel to determine the likely future of each revenue and expenditure line item in the City's budget
- Discussions with, and data collection from, external sources including State of Michigan departments, professional associations, US Census Bureau, and other relevant individuals and organizations
- Analysis of strategies to cut expenditures along with a timeline for implementation
- Analysis of strategies to raise additional revenues over the next five years along with a timeline for implementation

Following the initial data collection and review process, staff proceeded to develop assumptions related to future economic and demographic trends. Many of these assumptions were based on historical growth trends within the City of Wixom, the State of Michigan and national estimates. Most assumptions were reviewed and/or revised for reasonableness by the City prior to inclusion in the projections.

Each of the City's budget line items were then linked to an assumption for future years. The majority of line items are assumed to increase at the anticipated rate of inflation. However, many line items are tied to specific assumptions including:

- Salaries and wages
- Benefits
- Capital needs
- Property tax revenues
- State-shared revenues
- Utility rates
- Interfund transfers
- Others as identified in the spreadsheet model

To improve the ability of the projections in order to provide useful information to decision makers, the detailed line items were summarized into total revenue and expenditure amounts. Graphs were also created to visually present a variety of past and future trends to aid in understanding the financial complexities of the City.



The major points to discuss in this report is how and when to implement the financial strategies which ultimately will reduce expenditures and raise revenues. The recommended strategies are the core of this report and will be further discussed in the Finding Section of this report.

FINDINGS

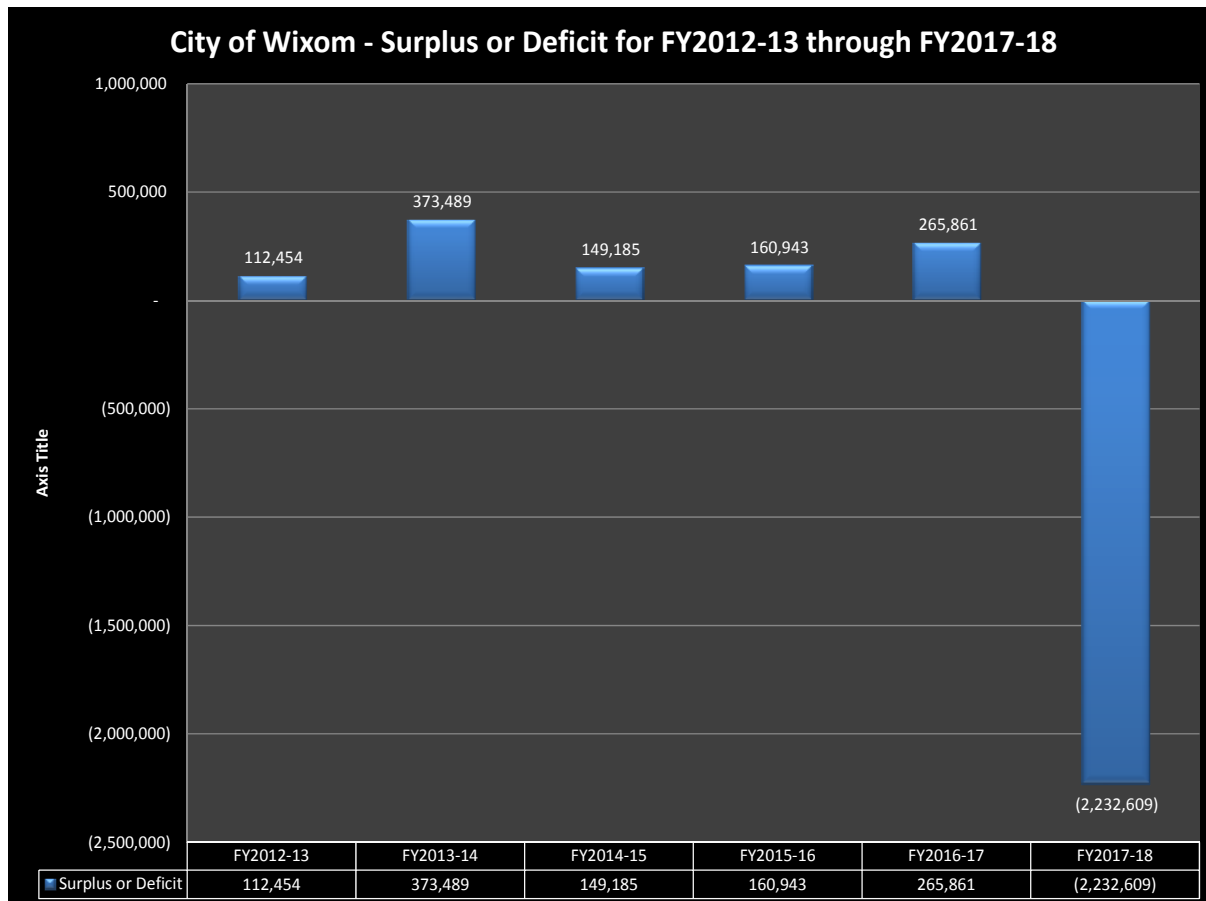
This financial projection is designed primarily to assist administrators and policymakers in making effective financial decisions within a longer-term framework than could be possible utilizing the conventional budget process. At no time will the model be completely “accurate.” The intent of the model is to alert decision makers to potential financial problem areas several years out, which should provide sufficient time for the City to adjust priorities and better plan for anticipated financial needs. The assumptions shown in the following chart were used when preparing these projections. The salary and wage increase of 3%, approximately \$117,000, is not shown as part of the five-year projections, but rather is shown as a separate aggregate amount under the Summary of Strategies section. A further detailed explanation about assumptions is shown separately in the Appendix.

CITY PROJECTION CATEGORY	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18	FIVE YEAR AVERAGE
Salaries and Wages	3.00%	0.00%	0.00%	0.00%	0.00%	0.60%
Fringes (Note 1)	Various	Various	Various	Various	Various	Various
Professional and Contractual	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Operating Supplies	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Maintenance & Repairs	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Capital Outlays	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Utilities	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Community Programming	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%
Insurance	1.90%	1.90%	1.50%	1.50%	1.50%	1.66%

Note 1: See Appendix for information on fringes

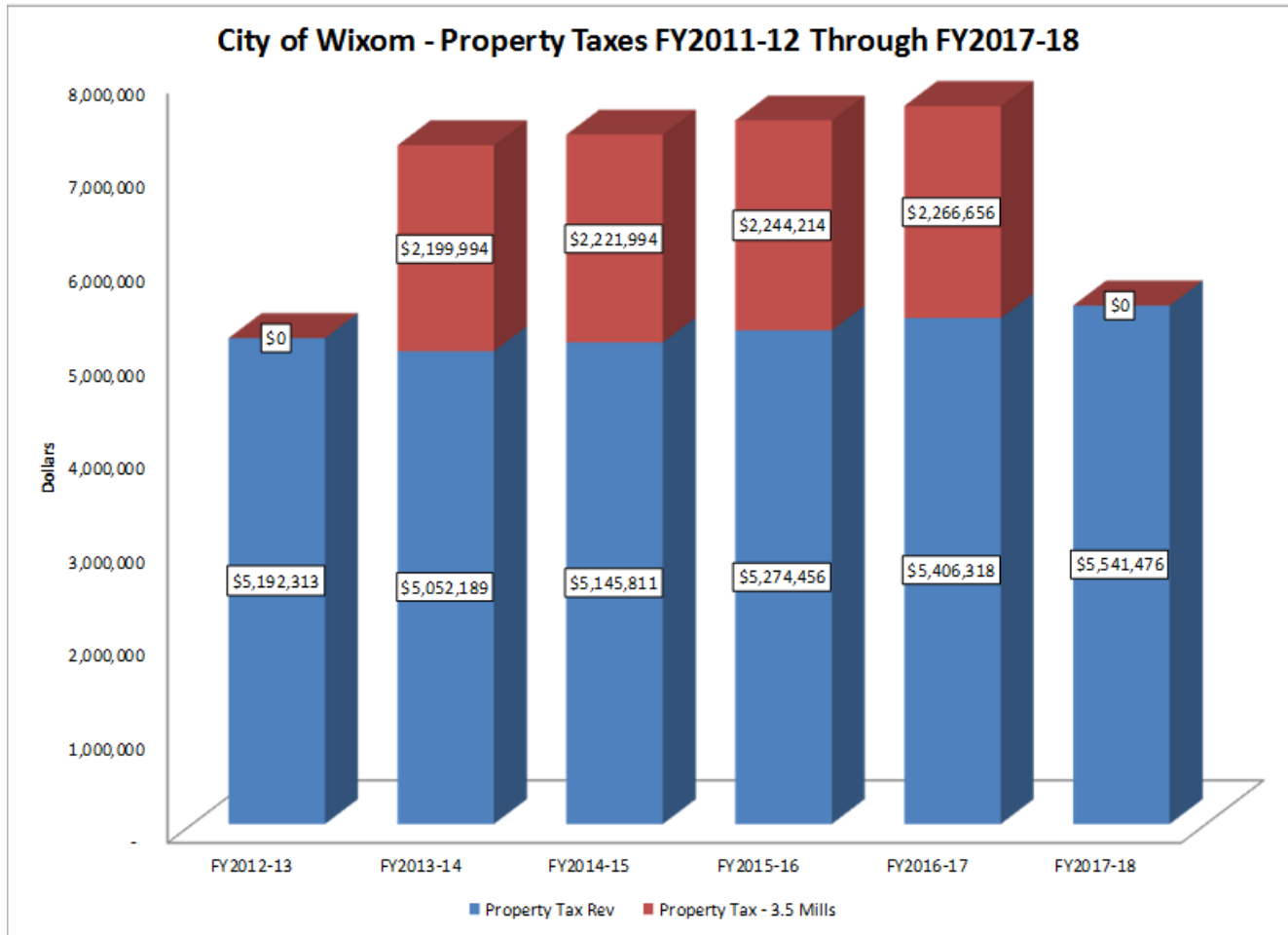
Property Tax Revenues

As a result of the loss of the Ford-Wixom Assembly Plant, decrease in taxable values and unrealized development, the City had to request additional millage to offset a loss of revenue. As revenues are not expected to increase by any significant extent until at least FY2017-18, a similar condition will occur if strategies to raise revenue or decrease expenditures are not implemented over the next four to five-year period. This is graphically shown below.



Utilizing the status quo expenditures, the graph below shows the effect of the voters approved four-year millage increase of 3.5 mills. It is clear that without any changes to community expenditures, a dramatic increase in property values or significant new development, the current financial situation the City faces will be repeated in FY2017-18.

Beyond that cited above, the City has experienced losses that may have been mitigated through actions by the State of Michigan. Specifically, the negative effect that occurred in taxable value rates due to the Headlee Amendment and Proposal A, and many of the policies of the State have adversely effected local governments placing them into a more troublesome financial position. The following graph shows projected property tax revenue through FY 2017-18.



In addition to the general operating levy, the City also levies taxes for Major and Local Street Capital Projects, Bikepath Projects, and for Debt Service. Based on estimations in the model, the debt levy will increase since the taxable values have declined. The Local Capital Project Fund and Bikepath Project Fund will not generate the anticipated property tax revenues as originally projected due to the decline in taxable values. It will be likely projects will need to be pushed out to later years or a phased-in approach taken with the larger projects.

It is projected that the taxable value increases will not be significant in future years. The Major Road Debt and DPW/Fire Debt will be paid off in FY2013-14 and FY2014-15 respectively. This could reduce the overall millage levy by 1.00 mills to 1.2 mills. Except for the DDA/VCA Debt and the Special Assessment Debt, the other debt levies should provide sufficient funds to meet all corresponding debt requirements through the end of the bond payments.

As indicated above the Local Streets Capital project and Bikepath millages will face the same fate as the general operating millage. Given the expected reductions in levies and anticipated needs in the Streets/Bikepath assessment for capital improvements the financial strain of doing more with less resources will possibly occur. Re-evaluation of major and local road projects and developing a stricter policy to match Act 51 revenues with actual Act 51 expenditures without assistance from the General Fund must occur.

COST REDUCTION and CONTAINMENT STRATEGIES

To the extent possible, staff conducted a review of departmental operations as well as non-operating expenditures. The following will briefly discuss each department, as well as other cost related elements, and present possible actions aimed at reducing expenditures and increasing revenues.

Assessing:

Critical to the City's revenue stream is the viability of our commercial and industrial sector including new business attraction and retention. Recognizing this, increased emphasis must be placed in this area. As such, the mission of the Assessing Department is being expanded to provide assistance to our commercial and industrial sectors as well as undertaking business attraction and retention efforts.

Building, Planning & Zoning:

Throughout the 1990's and early 2000's, the City experienced unprecedented growth. That growth came to an abrupt halt in 2008. Consequently, new building permit applications declined and are not anticipated to significantly increase in the near future with the possible exception of the redevelopment of the Ford site. This reduction in applications has resulted in an operational deficit of \$829,901 over the last five years. It should be noted that the recent demolition permits issued for the former Ford Plant has generated nearly \$450,000 in permit fees. However, this is a one-time occurrence.

Based on the loss trend, staff investigated a number of alternatives including reorganizing, outsourcing and service sharing with a neighboring community. Through analysis, a combination of departmental reorganization and outsourcing appears viable and will reduce and contain costs. Additionally, through this reorganization, professional planning and zoning support for the community, and specifically for the Planning Commission and the Zoning Board of Appeals, will be provided.

Starting with Planning and Zoning, these functions are recommended for privatization. This action would provide professional support for both the Planning Commission and the Zoning Board of Appeals while freeing City personnel to focus on their area of expertise, building construction and code compliance. It is projected that this outsourcing coupled with fee increases, commensurate with our peer communities, will allow annual revenues to equal expenditures for these functions. It should be noted that the current clerical position assigned to support planning and zoning will be retained and provide support for a contractual professional planner as well as assisting customers and visitors to the Department. In addition to providing planning and zoning support, the secretarial position also currently provides clerical support to the Fire Department.

With respect to Building, all trade inspections are currently performed by independent contractual inspectors, plan review is predominately performed by a consulting firm, code enforcement is provided by a full-time employee, and permit processing and tracking is performed by a full-time employee with all reporting to the City's Building Official. Recently the departmental secretary announced her retirement and the building inspector resigned his position effective February 28, 2013.

In late summer/early fall of 2012 the Administration initiated a review of the Building Department with a view toward privatization. Based on an economic analysis, it has been determined that a departmental reorganization and down-sizing is the most cost effective and viable alternative. As conceived, the Building Official, now freed from planning and zoning activities, could focus on building construction and code enforcement related matters with clerical support and building permit processing performed by a full-time employee. Please refer to the Appendix for cost details.

City Clerk's Office:

Currently staffed by the City Clerk and Deputy Clerk, no cost reduction measures of substance are being recommended at this time. It should be noted that through work station relocation supplemental support for the Clerk's Office is being provided by Assessing. Conversely, supplemental support is provided by the Clerk's Office for Assessing. The Department continues to seek and implement cost savings opportunities.

City Manager's Office:

Charged with the operation and management of the City, the City Manager's Office has recently undergone a reduction in staffing through attrition. Previously staffed by four (City Manager, Assistant City Manager, Administrative Assistant and Administrative Secretary) the Department now consists of three for an overall budgetary reduction of approximately \$239,000. The Department continues to seek and implement cost saving opportunities.

Community Services:

Perhaps the most visible of all departments, Community Services provides recreational opportunities, leisure programming and events for the community as well as making available to the community meeting and banquet facilities. The Administration has had on-going discussions with Total Sports, of Wixom, for a number of years regarding the outsourcing of various programs. Specifically, the targeted programs include athletic and selected instructional and activity related programs. Through this outsourcing, it is estimated that annual savings associated with targeted program outsourcing would approach \$132,000 plus future legacy costs. Senior programming and City events would remain with the Department. Please refer to the Appendix for cost details.

Finance Department:

The Finance Department is instituting outside payroll services. Due to a staff vacancy in the Finance Office, it was decided that instead of replacing the position at a cost of approximately \$72,000, the department would outsource a portion of the position's responsibilities. The City approved a Request for Proposals from ADP for Payroll, Time and Attendance and Benefit Services Provider for a five-year period. It is projected that the City will realize a savings of approximately \$54,500 annually. In addition, through the bid process the Finance Department has reduced the cost of document imaging by approximately \$12,250 per year and reduced their financial software maintenance and support costs by \$3,187 per year. The proposed personnel changes in the Finance Department has reduced hours worked and available from 180 to 131 total hours or a reduction of 27%.

**Fire Department:**

Charged with the responsibility of fire prevention and extinguishment, the provision of basic life support services during medical emergencies, and life safety inspections, the Wixom Fire Department is staffed primarily by paid-on-call personnel. Administration is provided by a full-time Fire Chief with clerical support received through a secretary shared with the Building Department. As such, no changes are being recommended at this time and the Department will continue to seek and implement cost saving opportunities. Additionally, the Public Safety Director has performed an analysis of departmental staffing. Based on this analysis, it is evident that a community based review of fire services and expectations thereof is warranted. The City Manager will be assembling a working group of residents, staff and fire service experts to review and make recommendations pertaining to Wixom's fire services.

Presently available is a grant opportunity known as Staffing for Adequate Fire and Emergency Response (SAFER). The intent of the program is to provide financial resources to communities for the sole purpose of funding front line firefighters. Although not included in this Financial Strategies Plan, SAFER will be reviewed and considered. Please refer to the Special Reports section of this Strategy Report.

Police Department:

Clearly the largest operating department in the City the Police Department is also the most complex with varied responsibilities and legally mandated responsibilities. The Public Safety Director has performed an analysis of department staffing and operations. Based on this analysis, it is evident that a community based review of police services and expectations thereof is warranted. The City Manager will be assembling a working group of residents, staff and police service experts to review and make recommendations pertaining to Wixom's policing services.

Additionally, there exists an opportunity for a member of the Police Department to be temporarily assigned to the Drug Enforcement Agency. Through this opportunity, a Wixom Officer will receive extensive training, establish interagency contacts and the City will receive a proportionate share of the seized assets. Early estimates place this at approximately \$200,000. However, for this financial model, a conservative number of \$100,000 has been utilized. Staff will continue to investigate this opportunity as well as review any potential negative consequences, if any, associated with the temporary reassignment of an officer. Please refer to the Special Reports section of this Strategy Report.

Public Works:

For the last 10 years or so, the culture of the Department of Public Works has been one of innovation and creativity in infrastructure maintenance. The duties and responsibilities of this department continue to expand with staff meeting those challenges and protecting the community's investment in its infrastructure. As a component of this review, staff considered a number of measures as noted below:

1. Elimination of leaf collection, as discussed in 2012. With operational improvements implemented by the DPW, this program is conducted entirely during regular working

hours, except as a result of an extenuating circumstance. Consequently, there would be no cost saving associated with the elimination of this program other than fuel which is estimated at \$3,200.

2. Elimination of local street snow removal during non-regular working hours. Annual cost savings could approach \$20,000 depending on winter weather conditions. As this directly pertains to the safety of the motoring public, reduction in snow removal services is not being recommended. It should be noted with improved snow removal equipment (purchase of specially outfitted plow trucks), staffing could be reduced by two for an estimated savings of \$170,000.
3. Workforce reduction. The Department is staffed with a director, two supervisors/foreman, one mechanic, six equipment operators and a secretary. This level of staffing is the minimum needed to adequately address a snow storm event with existing equipment by fielding two shifts of four (1 supervisor and 3 operators). A reduction here would compromise the City's ability to conduct snow removal operations.

Wages & Compensation:

The estimated wage and salary increases are 3.00% for year 1 and with no increases for year 2 through 4. The City has projected increases over the five-year period for each of the fringe categories including health insurance, dental insurance, MERS pension, life insurance, FICA and MedFICA, and other benefit costs. One of the most important strategies is moving all new hires to a Defined Contribution Plan for the pension and retiree health insurance. In comparing cost differences between a Defined Benefit Plan vs. Defined Contribution Plan the overall savings is approaching or exceeding \$1 million.

Municipal Employees' Retirement System (MERS)

Staff also investigated several scenarios related to MERS pension plan.

1) Termination of City participation in MERS plan:

According to MERS representative, Sue Feinberg, Section 44 of the MERS Plan Document pertains to the termination of participation in MERS. Section A states: "A participating municipality may elect to terminate participation by an affirmative vote by the qualified electors of the municipality. The clerk or secretary of the municipality shall certify to the retirement system, in the manner and form prescribed by the retirement board, the determination of the participating municipality to terminate participation. The certification shall be made within 10 days after the canvass of votes of the qualified electors. The effective date of termination of participation shall be the first day of the municipality's fiscal year that is at least 6 months after the date of the vote by the qualified electors. Termination of participation shall preclude a municipality from again becoming a participating municipality during the 5-year period immediately following the effective date of the termination of participation." To that end, MERS would require the City to "superfund" their pension liability, which means the City would pay into the MERS pension to assure a 120% or 130% funding level to cover future pension costs. This would amount to a \$13.0 to \$15.5 million

payment using December 31, 2011 actuarial valuation figures. “Such closed group entity shall be required to have assets, based on market value, on deposit with MERS at the time of termination in an amount equal to 120% of the actuarial accrued liability. Assets in excess of 130% of the actuarial accrued liability at the time of termination may be refunded as directed by the entity.”

2) Transfer of current non-union/union active employees to a Defined Contribution (DC):

According to MERS, moving from a DB plan to a DC plan is possible only with the consent of the non-union individual employee. If a union group is involved, then approval through the collective bargaining process is necessary. To move in this direction projection studies are required to be performed by MERS. Costs for the studies are \$1,000 for the first employee division and \$600 for each additional division for a total of \$4,000. Thereafter, conversion from a defined benefit program to a defined contribution program is \$1,600 for the first division and \$1,200 for each additional division for a total of \$7,600.

3) “Bridging” non-union active employees:

According to MERS representative Sue Fienberg, the City has the option of “bridging” or reducing their current annual multiplier increase for MERS for active employees. For union groups a modification to the collective bargaining contract would be necessary, while the City could change the non-union multiplier by City Council approval. The lowest change to the multiplier would be to reduce it to 1%. The current multiplier is 2.50% for each year of service. An actuarial valuation would need to take place to calculate the savings on bridging from the current multiplier level.

MERS Legislation:

Currently several bills, which are supported by the Michigan Municipal League, are still being examined which could affect the Municipal Employees' Retirement System. The new legislation would allow a governing body to revoke its election to be governed by a retirement system, such as MERS, by a majority vote of that body, not a vote of the people. It may allow a municipality to make a change for all members in a plan, or a division, or collective bargaining unit. Also, it may establish limited bonding authorization for communities to use to cover unfunded liability created by closing a defined benefit pension and placing all new employees into a defined contribution plan. These bills are being presented as a way to give local units of government flexibility when attempting to convert from a defined benefit to a defined contribution pension plan, and a way to comply with EVIP. Supporters of the legislation also claim that MERS policy of requiring accelerated funding for all closed defined benefit plans is a deterrent to conversion to defined contribution.

PA 152 – Health insurance cost sharing for employers and employees:

The State of Michigan now requires an 80%/20% cost sharing arrangement, or a hardcap cost sharing arrangement for most municipalities in a phased in approach. This law will likely become effective for the City's union groups as of July 1, 2014. If compliance does not occur



the City could lose 1/3 of their State Shared Statutory Sales Tax which amounts to approximately \$15,000. Opt-out provisions are available within the act. The projection below shows the anticipated employee share for health insurance to begin in FY2014-15, and employee shares will range between \$216,000 to \$295,000. At this time it is unknown how the Affordable Care Act will change plans like that utilized by the City. The cost savings related to the Health Reimbursement Arrangement (HRA) plans have been significant. We placed claims projections within our financial forecasts assuming the Affordable Care Act will allow for similar HRA plans.

ACCOUNT CATEGORY & ACCOUNT NAME	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
WAGES & FRINGES					
Fringes-HRA Expense	110,210	117,925	118,000	118,000	118,000
SB7-Hard Cap/80%/20%	-	(216,635)	(245,190)	(268,852)	(295,094)
CATEGORY TOTAL	110,210	(98,710)	(127,190)	(150,852)	(177,094)

Reduction in Workers Compensation Experience Multiplier (EM) (1.26-.80):

The goal of this strategy is to reduce the Workers Compensation Experience Modification (EM) to .70 to .80. Performance measure goal would be measured as a reduction in EM rate each year trying to obtain a .70-.80 EM. This could save up to \$26,000 to \$48,000 per year.

Reduction in Large Claims MMRMA:

The goal of this strategy is to reduce annual claims to a target of \$20,000 to \$50,000. The performance measure goal would be measured as a reduction in claims. By educating in good practices and procedures we can limit insurance claims and risk especially in the areas of injuries due to road conditions (preventable), excessive force (preventable), use variance... (planning and ordinance updates), and vehicle damage. Each major claim should be examined to limit similar insurance events.

City Audit:

Reduce audit expenditures by bidding the City’s audit over a five year period, and by reducing reporting requirements by eliminating the Comprehensive Annual Financial Report (CAFR). It is anticipated that the annual savings could approach \$5,000 to \$10,000 annually.

Personal Property Tax (PPT) Reduction:

The new Personal Property Tax reduction law will begin to affect the City in FY2014-15 by reducing property tax revenue by an estimated \$202,000 for the General Fund. This new law requires a special election be held in August 2014 which ties this reform to voter approval. The other Public Acts that contain the other components of this PPT reform are also all tied to the election. If the special election is voted down by the voters, then this exemption is repealed. It is unclear what will happen in the first year of the \$40,000 exemption since the election will take place after the tax bills with the \$40,000 exemption are prepared and mailed out. In addition, debt service millage would need to be increased to cover the debt service

payments, and lesser funds would be available for the Local Road Capital Project Fund, the Safety Bikepath Fund and the Library.

Reduce Capital Improvements:

If the additional operating millage of 3.5 mills is not renewed for FY2017-18, capital expenditures could be reduced to bring expenditures closer in line with revenue. However, as is now the situation, this reduction results in future increased costs due to the extended deterioration of capital equipment and facilities.

DDA/VCA Debt Service:

Currently, it is estimated that the General Fund will need to loan the DDA Fund to assist with the DDA/VCA debt and to prevent a default on the bonds. It is likely the debt will be refinanced in FY2015-16. This will likely reduce the overall debt service payments, but the General Fund will still need to assist in making annual debt service payments. Only increased development in the District will generate sufficient increases in property taxable values to service the DDA/VCA Development Debt.

Parking Lot and Pumper only partial:

Since it is unknown whether the additional operating millage of 3.5 mills will be renewed in the future, using an installment purchase, bonding proceeds or intra-fund loans may not be warranted. If the new operating millage is only available for four years, it is not financially practical to use installment purchases to make large purchases for a parking lot replacement (\$1 million) or Fire Pumper (\$600,000) since the funds to pay for these expenditures will only be available for four years. The “pay as you go” method of payment may be the best alternative.

Ending the moratorium on OPEB contribution:

Beginning in 1993, funds were set aside for Other Post Employment Benefits (OPEB). In FY2010-11, due to financial constraints, a temporary moratorium on making the annual OPEB contributions was enacted. With the passage of the 3.5 operating millage OPEB contributions are included in the financial projection. If, after the expiration of the millage expenditures exceed revenue, the OPEB moratorium will need to be reinstated. It is unknown whether the State Legislature will modify retiree health insurance cost sharing for municipalities or how The Affordable Care Act will affect this benefit.

Special Taxable Value Additions - Ford:

As part of the original 5-Year Fiscal Action Plan, the development of the Ford site was anticipated as a significant revenue enhancer. It was projected that \$1 billion in new investment would occur. With that investment unrealized and the current site situation in flux, the projection does not include significant development revenue additions for the next five years.

Reduction in Taxable Values:

City Staff met with Oakland County Assessing representatives on February 14, 2013 to examine estimated changes in taxable values for FY2013-14. It is projected that taxable values for real property will decline by (2.4106%) (Commercial (4.3141%), Industrial (7.9966%), Residential (.9695%) It is unknown at this time how much Personal property taxable values will change. The projections take into account this change reducing real property overall by (2.4106%).

Public Act 359 (Advertising):

Public Act 359 of 1925 allows City Council of any city to levy a special tax to be used for advertising, publicity, recreation or exploitation, tending to encourage the industrial, commercial, educational or recreational advantages of the said city for the purpose of encouraging trade, business and industries, and to establish recreational and educational projects for the purpose of encouraging immigration to, and increasing the trade, business and industries of the said city. The tax levy cannot exceed \$50,000 dollars in any 1 year. The funding could be used for City branding, redesign of the City website, improvements to social media and economic development.

The Table 1 below, Summary of Revenues & Expenditures, shows projected surpluses and (deficits) over the period FY2013-14 through FY2017-18. The decline in FY2017-18 is due to the expiration of the 3.5 operating millage. Table 2 is a Summary of Strategies to that are projected to increase revenues and reduce expenditures over the next five years.

City of Wixom						
Summary of Revenue & Expenditure and Summary of Strategies						
FY2013-14 to FY2017-18						
Table 1 - Summary of Revenues and Expenditures						
Description	Notes	Fiscal Action Plan - Phase 2				
		FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Estimated Revenues w/o Bdgt Stab		8,454,102	8,605,292	8,788,712	8,976,344	9,168,286
Estimated Millage 3.5 Mills		2,199,994	2,221,994	2,244,214	2,266,656	-
Total Estimated Revenues		10,654,096	10,827,286	11,032,926	11,243,000	9,168,286
Estimated Operating Expenditures		(9,052,401)	(9,026,685)	(9,211,922)	(9,373,295)	(9,546,206)
Estimated Capital Expenditures		(1,751,504)	(1,651,416)	(1,660,061)	(1,603,844)	(1,854,689)
Total Estimated Expenditures		(10,803,905)	(10,678,101)	(10,871,983)	(10,977,139)	(11,400,895)
Net Surplus (Deficit)		(149,809)	149,185	160,943	265,861	(2,232,609)
Budget Stabilization Contrib		523,298	-	-	-	-
Estimated Surplus or Deficit with Bdgt Stab		373,489	149,185	160,943	265,861	(2,232,609)
Table 2 - Summary of Strategies						
Description	Notes	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Wages & Compensation	3.00%	(117,000)	-	-	-	-
Prior Years Change in Wages & Compensation	Prior Add	-	(117,000)	(117,000)	(117,000)	(117,000)
Building Department - Restructuring	Restructuring	100,286	103,316	106,839	109,484	112,366
Planning and Zoning Revenue	Planning	112,500	112,500	112,500	112,500	112,500
Planning Consultant	Planning	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Reduction in Workers Compensation Exp Multiplier (1.26-.80)	Reduce EM .80	26,000	31,000	36,000	41,000	46,000
Reduction in Large Claims MMRMA	Reduce claims	15,000	30,000	45,000	60,000	75,000
City Audit	Bid Audit	-	-	5,000	7,500	10,000
Personal Property Tax Reduction	New Tax Law	-	(202,342)	(206,426)	(1,418,265)	(995,938)
ESA Revenue	New Tax Law	-	-	-	507,660	324,748
State Reimbursement to Local	New Tax Law	-	-	-	634,364	405,800
Drug Enforcement Agency Revenue	DEA	100,000	100,000	100,000	100,000	100,000
Reduce Capital Improvements	Reduce Cap Imp	-	-	-	-	400,000
Find Alternative for DDA/VCA Debt Service	Debt Serv	-	-	-	-	260,173
Parking Lot and Pumper only partial	Partial	-	-	-	-	281,413
Moratorium on OPEB	OPEB	-	-	-	-	625,000
Public Act 359 (Advertising)	Advertising	50,000	50,000	50,000	50,000	50,000
Parks & Recreation - Outsourcing	Outsourcing	-	132,000	132,000	132,000	132,000
Police - OCSD (only used as a last resort measure)	OCSD	-	-	-	-	844,000
Total Net Change in Expenditures		196,786	149,474	173,913	129,243	2,576,062

Capital Expenditures

As shown on the graph below, the City has partially balanced budgets by reducing investments in capital improvements. This is a common practice by many communities dealing with the same declining revenue dynamics. In prior years, the Capital Improvements were reduced to mitigate revenue losses. This model provides the ability to prioritize anticipated capital needs each year for the next five years. Depending on the priority set the expenditure may be included or excluded from consideration in the model.

In addition, several large future expenditures including a pumper truck and parking lot improvements are proposed to be funded using an installment purchase, bonding proceeds or intra-fund loans. If the renewal of millage will not be fully realized in five years, these methods of financing large capital projects/purchases should be evaluated again. If the new operating millage is only available for four years, it is not financially practical to use installment purchases to make large purchases for a parking lot replacement (\$1 million) or fire pumper (\$600,000) since the funds to pay for these expenditures will only be available for four years.



Capital Improvements should fit within the financial limitations of the City’s budget. Critical capital needs that cannot be funded in a given year could be delayed or additional funding sources could be sought out to make project funding possible, or the capital project could be phased in.

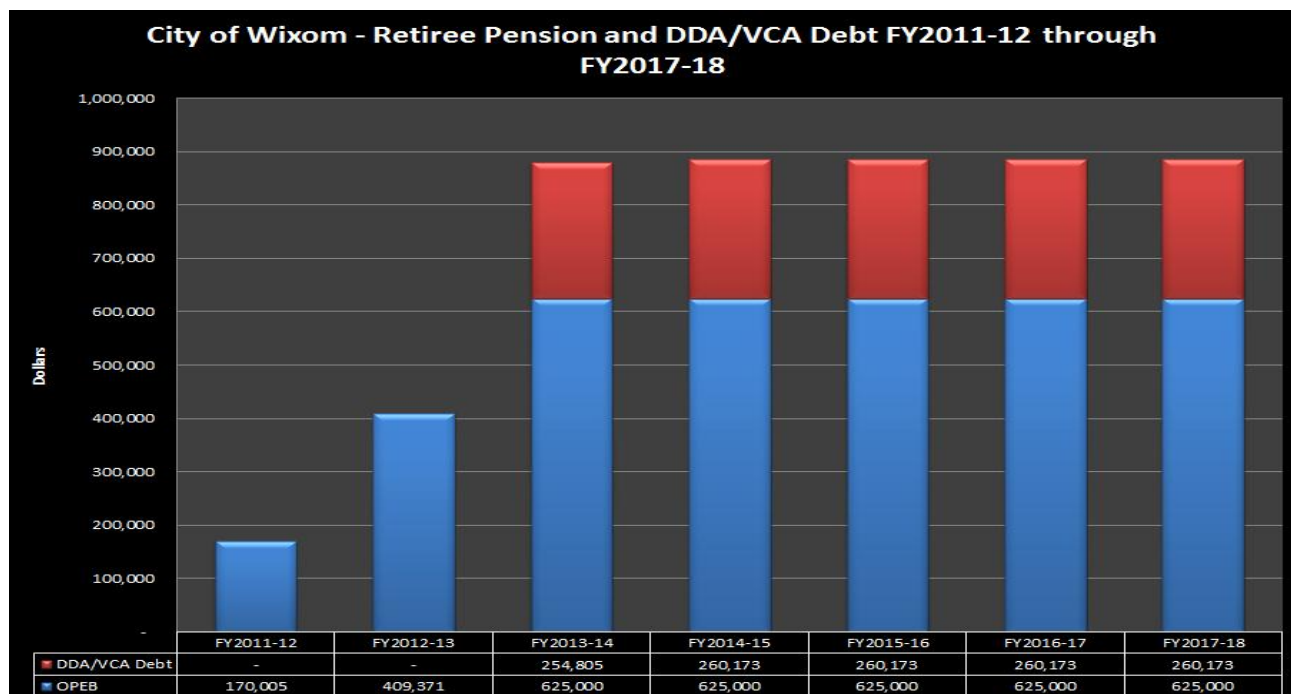
By incorporating the Capital Improvement Plan (CIP) into this projection, the City could better plan for large capital projects, within the framework of the City’s annual budget for five future years.

Before CIP expenditures can be fully integrated into the projection, the CIP plan will need to be modified to provide sufficient detail to determine which projects are likely to be funded. As well, CIP expenditures will need to be detailed by funding source to determine the approximate costs to be borne by the City for each project. In addition to the CIP, which focuses on large-scale projects, the projection also includes smaller capital expenditures identified by the City’s Department Heads. Items such as computers, vehicles, water meters, laboratory equipment and small construction projects have been prioritized across departments within each Fund to ensure the most critical capital needs of the City are met each year. As with CIP projects, by planning for these smaller “operational” capital needs in advance, the City could be better positioned to proactively fund the most important needs of the City.

Over the five year period, the City has allocated between 3.7% and 8.5% of the total City budget to capital expenditures. Estimates in the financial projections included with this report show capital expenditures increasing over the next five years (see Chart). However, as capital planning is revised, this percentage may increase to a higher percentage of total expenditures. Capital expenditures were substantially lower in FY2011-12 and FY2012-13 due to budgetary constraints. Currently, projected increases in the Capital Improvement Program are directly related to the deferred purchases/improvements of the past.

Other Transfers

Two other transfers, the DDA/VCA Debt Contribution and the Retiree Health Insurance Contribution have a significant effect on the City’s budget. It was anticipated that captured property taxes from the Village Center Area would satisfy debt service requirements for this development. Since those revenues are not available, the General Fund will provide the necessary contribution. The estimated DDA/VCA taxable values for tax year 2013 have not been finalized.





As part of these strategies, the Retiree Health Insurance Contribution is examined in an attempt to reduce the long-term effect of this benefit. The Government Finance Officers Association (GFOA) indicates that “Employers are required to recognize the cost of pension benefits as employees earn them, and the Governmental Accounting Standards Board (GASB) has now extended this same requirement to OPEB. The change in accounting standards has focused attention on the costs of OPEB as never before, including concerns about rising health-care costs and an aging public-sector workforce. The real issue is not the new accounting for OPEB, as such, but rather the underlying budgetary and funding challenge that those accounting standards highlight. Meeting this challenge will require government finance officers to ensure that these benefits are sustainable over the long term - that they are affordable to stakeholders, competitive, and sufficient to meet employee needs, and that they may be reasonably expected to remain so.”

CONCLUSION

Through analysis, it has been determined that the City will be able to achieve a balanced budget for the next four budget years. However, in Fiscal Year 2017-18 if the additional operating millage is not renewed then the City will not have the available revenue resources to offset projected expenditures. This deficit is estimated at approximately \$2.25 million and does not include the implementation of the financial strategies discussed herein. By employing the strategies, a budget surplus of \$340,000 might be realized.

Over the next four years, Wixom municipal services will need to be continuously re-evaluated while identifying and implementing cost reduction strategies using alternative methods of the delivery of services. Projects or goals may need to be postponed for some time, if additional resources are not secured.

Many people believe that the economy is entering a “new normal” where former levels of revenue can’t be expected to return. While the new operating millage, long-term planning and financial reserves have bought the City some time, the City has approximately four years before it needs to face this issue again. Over the next years it will be important to implement the strategies presented, which should reduce the cost of services over the long term.



Overall Financial Summary and Timeline



Summary of General Fund Financial Projections FY2012-FY2018

DEPT - FUND - DATE		REVENUE SUMMARY GENERAL FUND February 26, 2013							
			Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT	EST	CITY	CITY	CITY	CITY	CITY
ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	BUDGET FY2012-13	ACTUAL FY2012-13	PROJECTION FY2013-14	PROJECTION FY2014-15	PROJECTION FY2015-16	PROJECTION FY2016-17	PROJECTION FY2017-18
01 02-01	General Property Taxes	5,424,435	5,192,228	5,192,313	5,052,189	5,145,811	5,274,456	5,406,318	5,541,476
01 02-01	General Property Taxes (3.5 Mills)			-	2,199,994	2,221,994	2,244,214	2,266,656	-
01 02-03	Building Permits & Fees	308,817	328,453	719,838	334,684	341,033	347,854	354,811	361,907
01 04-06	State Revenues	1,026,116	1,031,035	1,012,800	1,041,273	1,051,614	1,072,646	1,094,099	1,115,981
01 05-00	Oakland County	-	-	-	-	-	-	-	-
01 06-00	Private Contribution	2,817	76,459	1,283	1,000	1,000	1,000	1,000	1,000
01 06-02	Misc. Department Revenues	842,188	799,467	888,672	847,523	872,523	879,848	887,247	894,719
01 06-03	Other Grants	-	-	-	-	-	-	-	-
01 08-00	Interfund Transfers	1,458,595	2,017,357	2,017,357	1,700,731	1,193,311	1,212,908	1,232,869	1,253,203
	TOTAL OPERATING REVENUES	9,062,968	9,444,999	9,832,263	11,177,394	10,827,286	11,032,926	11,243,000	9,168,286
	General Operating Expenditures	8,531,370	8,816,742	8,946,189	9,052,401	9,026,685	9,211,922	9,373,295	9,546,206
	Revenues Over Gen. Op. Exp.	531,598	628,257	886,074	2,124,993	1,800,601	1,821,004	1,869,705	(377,920)
	Capital Contributions or Transfers	612,838	773,620	773,620	1,751,504	1,651,416	1,660,061	1,603,844	1,854,689
	Excess Revenues over Expenditures	(81,240)	(145,363)	112,454	373,489	149,185	160,943	265,861	(2,232,609)
01 00-00 3000	Beginning Fund Balance 7/1	1,907,362	1,826,121	1,826,121	1,938,575	2,312,064	2,461,250	2,622,193	2,888,054
	Revenues	9,062,968	9,444,999	9,832,263	11,177,394	10,827,286	11,032,926	11,243,000	9,168,286
	Expenditures	9,144,208	9,590,362	9,719,809	10,803,905	10,678,101	10,871,983	10,977,139	11,400,895
	Ending Fund Balance 6/30	1,826,121	1,680,758	1,938,575	2,312,064	2,461,250	2,622,193	2,888,054	655,445
	Fund Balance - Percent	19.97%	17.53%	19.94%	21.40%	23.05%	24.12%	26.31%	5.75%



Summary of General Fund Expenditures FY2012-FY2018

DEPT - EXPENDITURE SUMMARY			Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
FUND - GENERAL FUND			CURRENT	EST	CITY	CITY	CITY	CITY	CITY
DATE February 26, 2013			BUDGET	ACTUAL	PROJECTION	PROJECTION	PROJECTION	PROJECTION	PROJECTION
99 02	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	FY2012-13	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
01 14-10	Legislative	15,409	15,876	16,863	17,376	17,376	17,462	17,550	17,639
01 14-12	City Manager	488,851	491,822	460,501	310,281	317,159	324,872	331,353	338,470
01 14-14	Assessor	157,314	160,979	164,796	170,351	173,329	177,878	182,104	186,661
01 14-24	Building	392,105	406,494	431,616	441,808	451,627	464,098	474,214	485,132
01 14-26	Legal Counsel and Assistance	49,970	58,900	78,900	62,000	62,000	62,930	63,874	64,832
01 14-28	Clerks	211,456	173,345	181,576	184,384	187,924	192,409	195,985	199,844
01 14-30	Information Systems	118,436	115,247	115,247	117,531	119,899	122,671	125,449	128,301
01 14-31	Financial Administration	419,394	371,733	378,203	398,422	409,083	421,544	432,332	444,124
01 14-32	General Operating	440,797	564,056	568,522	593,888	393,473	371,361	355,177	336,525
01 14-33	Building Maintenance	33,272	61,410	61,410	61,410	61,410	62,331	63,266	64,215
01 14-35	Cultural Center	284,033	305,606	313,860	321,795	327,536	334,666	340,895	347,360
01 16-35	Fire	871,064	870,567	872,069	887,974	902,387	916,997	930,410	944,413
01 16-37	Police	3,039,638	3,116,856	3,156,303	3,265,766	3,340,201	3,423,010	3,492,378	3,568,146
01 18-39	DPW	1,470,217	1,553,177	1,585,092	1,642,820	1,679,535	1,723,221	1,760,950	1,801,670
01 20-44	Board of Appeals	2,831	3,200	3,200	4,000	4,000	4,047	4,094	4,142
01 20-45	Board of Review	1,090	1,150	550	1,200	1,200	1,209	1,218	1,227
01 20-48	Planning Commission	50,539	36,300	36,300	36,300	36,300	36,822	37,352	37,890
01 20-50	Senior Citizen Committee	56,890	60,392	60,392	60,392	60,392	60,848	61,312	61,783
01 20-54	Community Service	428,064	449,632	460,789	474,703	481,854	493,546	503,382	513,832
01 30-00	Interfund Transfers	612,838	773,620	773,620	1,751,504	1,651,416	1,660,060	1,603,842	1,854,686
EXPENDITURE TOTAL		9,144,208	9,590,362	9,719,809	10,803,905	10,678,101	10,871,983	10,977,139	11,400,895



Summaries of Capital Improvements Projections FY2012-FY2018

CAPITAL IMPROVEMENTS								
EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	TOTAL
CEMETERY FUND	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
CITY MANAGER	-	135,000	-	-	-	-	-	135,000
CULTURAL CENTER BUILDING	5,365	8,000	93,500	29,200	20,000	18,000	39,500	208,200
FACILITIES PLAN	-	15,000	95,000	70,000	60,000	20,000	70,000	330,000
FINANCE	-	-	5,000	5,000	5,000	5,000	5,000	25,000
FIRE	28,325	15,000	165,000	-	54,000	87,000	47,000	368,000
PARKS & RECREATION	20,583	10,500	66,742	105,500	22,000	112,000	145,000	461,742
POLICE	11,104	32,100	53,600	157,600	242,600	82,700	134,200	702,800
GENERAL OPERATING	17,086	7,500	20,000	7,500	20,000	7,500	20,000	82,500
PUBLIC WORKS	29,607	109,000	141,500	150,000	132,500	80,000	225,000	838,000
DPS	-	10,000	-	20,000	-	20,000	-	50,000
CITY CLERK	-	-	30,000	-	-	-	-	30,000
ASSESSORS	-	-	-	-	-	-	-	-
DEBT SERVICE	11,249	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
CATEGORY TOTAL	123,319	452,624	920,441	767,243	775,887	719,669	970,513	4,606,375



Summaries of Personnel FY2013-FY2018

City of Wixom Historical/Projected Summary of Full Time Positions						
Description	Starting FY 12/13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
City Manager	4.00	3.00	3.00	3.00	3.00	3.00
Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Building	3.50	2.00	2.00	2.00	2.00	2.00
Planning	-	0.50	0.50	0.50	0.50	0.50
Clerks	2.00	2.00	2.00	2.00	2.00	2.00
Information System	-	-	-	-	-	-
Finance	4.00	3.00	3.00	3.00	3.00	3.00
Fire	1.50	1.50	1.50	1.50	1.50	1.50
Police	23.00	23.00	23.00	23.00	23.00	23.00
Public Works	11.00	11.00	11.00	11.00	11.00	11.00
Community Services	4.00	4.00	2.00	2.00	2.00	2.00
Full Time	54.00	51.00	49.00	49.00	49.00	49.00
% Inc. Full Time	-1.82%	-5.56%	-3.92%	0.00%	0.00%	0.00%
From FYE2004 No of Employees was 65 to 49 (25% decline)						
Note 1: Currently 3 Police personnel are unavailable due to disability/retirement						
Positions	Police	DPW				
Chief/Director	1	1				
Sgts	5					
DEA Officer	1					
Officers	13					
Foreman		2				
Operators		6				
Mechanic		1				
Record Mgmt	1					
Clerk	1					
Secretaries	1	1				
Total	23	11				
Off Duty-Not Available	Police	DPW				
Hanna	Disabled					
Osborne	Retired					
Hamlin	Retired					
Westervelt		Disabled				



Summary and Timeline of Strategies

City of Wixom						
Summary of Revenue & Expenditure						
and Summary of Strategies						
FY2013-14 to FY2017-18						
Table 1 - Summary of Revenues and Expenditures		Fiscal Action Plan - Phase 2				
Description	Notes	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Estimated Revenues w/o Bdgt Stab		8,454,102	8,605,292	8,788,712	8,976,344	9,168,286
Estimated Millage 3.5 Mills		2,199,994	2,221,994	2,244,214	2,266,656	-
Total Estimated Revenues		10,654,096	10,827,286	11,032,926	11,243,000	9,168,286
Estimated Operating Expenditures		(9,052,401)	(9,026,685)	(9,211,922)	(9,373,295)	(9,546,206)
Estimated Capital Expenditures		(1,751,504)	(1,651,416)	(1,660,061)	(1,603,844)	(1,854,689)
Total Estimated Expenditures		(10,803,905)	(10,678,101)	(10,871,983)	(10,977,139)	(11,400,895)
Net Surplus (Deficit)		(149,809)	149,185	160,943	265,861	(2,232,609)
Budget Stabilization Contrib		523,298	-	-	-	-
Estimated Surplus or Deficit with Bdgt Stab		373,489	149,185	160,943	265,861	(2,232,609)

Table 2 - Summary of Strategies						
Description	Notes	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Wages & Compensation	3.00%	(117,000)	-	-	-	-
Prior Years Change in Wages & Compensation	Prior Add	-	(117,000)	(117,000)	(117,000)	(117,000)
Building Department - Restructuring	Restructuring	100,286	103,316	106,839	109,484	112,366
Planning and Zoning Revenue	Planning	112,500	112,500	112,500	112,500	112,500
Planning Consultant	Planning	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Reduction in Workers Compensation Exp Multiplier (1.26-.80)	Reduce EM .80	26,000	31,000	36,000	41,000	46,000
Reduction in Large Claims MMRMA	Reduce claims	15,000	30,000	45,000	60,000	75,000
City Audit	Bid Audit	-	-	5,000	7,500	10,000
Personal Property Tax Reduction	New Tax Law	-	(202,342)	(206,426)	(1,418,265)	(995,938)
ESA Revenue	New Tax Law	-	-	-	507,660	324,748
State Reimbursement to Local	New Tax Law	-	-	-	634,364	405,800
Drug Enforcement Agency Revenue	DEA	100,000	100,000	100,000	100,000	100,000
Reduce Capital Improvements	Reduce Cap Imp	-	-	-	-	400,000
Find Alternative for DDA/VCA Debt Service	Debt Serv	-	-	-	-	260,173
Parking Lot and Pumper only partial	Partial	-	-	-	-	281,413
Moratorium on OPEB	OPEB	-	-	-	-	625,000
Public Act 359 (Advertising)	Advertising	50,000	50,000	50,000	50,000	50,000
Parks & Recreation - Outsourcing	Outsourcing	-	132,000	132,000	132,000	132,000
Police - OCSD (only used as a last resort measure)	OCSD	-	-	-	-	844,000
Total Net Change in Expenditures		196,786	149,474	173,913	129,243	2,576,062



Operational Strategies

Government Revenues and Expenditures Strategies

Strategy: Outsourcing Building Department Functions
Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2013-14
Estimated Annual Savings \$10,000 to \$120,000

Overview

The City oversees building construction in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes

Construction Code Fees - The City charges fees for construction code inspection services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. Since direct costs exceed building permit revenue, it was not necessary to calculate and allocate indirect costs. The cumulative shortfall generated since July 1, 2007 is \$829,901.

This cumulative shortfall does not include the allocation of estimated overhead costs which includes legal, City Manager, Finance, Information Systems allocation, rent or allocation of bond and interest, capital improvement expenditures and retiree health costs. The estimated overhead allocation would be approximately 18% to 25%.

This trend needs to be reversed so the Department brings in revenue that equals their direct/indirect expenditures. After examination of different alternatives, privatization is a viable solution to prevent the shortfalls. The following is a conceptual, functional organizational chart that incorporates the reorganization/privatizing of the Building Department.



Comparison of City of Wixom Building Department vs. Outsourced Inspections and Code Enforcement functions

City of Wixom					
Outsourcing with City Code Enforcement					
Estimated 5 years savings					
FY2013-14 through FY2017-18					
Scenarios					
Building Dept - Current	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Building Dept Revenue	334,684	341,033	347,854	354,811	361,907
Planning Revenue	112,500	112,500	112,500	112,500	112,500
Expenditures (Building, Planning, Zoning)	(482,108)	(491,927)	(504,967)	(515,660)	(527,164)
Additions: Purchase of Vehicle	(2,143)	(2,143)	(2,143)	(2,143)	(2,143)
Planning Consultant	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Reduction: Retainer	10,260	10,260	10,260	10,260	10,260
Estimated Net Income/(Loss)	(116,807)	(120,277)	(126,496)	(130,232)	(134,640)
Building Dept - Bldg Off and FT Secretary	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Building Dept Revenue	334,684	341,033	347,854	354,811	361,907
Planning Revenue	112,500	112,500	112,500	112,500	112,500
Expenditures (Building, Planning, Zoning)	(482,108)	(491,927)	(504,967)	(515,660)	(527,164)
Reduction: Code Enforcement Position	100,286	103,316	106,839	109,484	112,366
Additions: Purchase of Vehicle	(2,143)	(2,143)	(2,143)	(2,143)	(2,143)
Planning Consultant	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Reduction: Retainer	10,260	10,260	10,260	10,260	10,260
Estimated Net Income/(Loss)	(16,521)	(16,960)	(19,657)	(20,748)	(22,274)
Building Dept - Outsourcing	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Building Dept Revenue	334,684	341,033	347,854	354,811	361,907
Planning Revenue	112,500	112,500	112,500	112,500	112,500
Expenditures - Outsourcing	(284,481)	(289,878)	(295,676)	(301,589)	(307,621)
Code Enforcement - Outsourcing	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
Planning Commission	(36,300)	(36,300)	(36,822)	(37,352)	(37,890)
Addition: Planning Consultant	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Reduction: Retainer	10,260	10,260	10,260	10,260	10,260
Addition: 1/2 Secretary	(34,855)	(36,000)	(37,293)	(38,318)	(39,442)
Board of Appeals	(4,000)	(4,000)	(4,047)	(4,094)	(4,142)
Estimated Net Income/(Loss)	(44,192)	(44,385)	(45,223)	(45,782)	(46,428)

The three scenarios and estimated savings to reorganize the Building Department Code Enforcement function shown above for FY2013-14 through FY2017-18.

The three scenarios included

Scenario	Estimated Loss	Personnel
1. Building Dept. (No change)	-\$116,000 to -\$134,000	Building Official, 1.5 Secretaries, Code Enforcement Officer, Planning Consultant, Inspectors
2. Building Dept. (Elimination of FT Code Enforcement Officer)	-\$16,000 to -\$23,000	Building Official, 1.5 Secretaries, Planning Consultant, Inspectors
3. Building Dept. (Outsourced)	-\$44,000 to -\$46,000	Private Company, Data Technician, Building Official, Inspectors and Code Enforcement Officer, Planning Consultant, ½ Secretary

The estimated savings to reorganize the Building Department functions varies with the two alternatives of downsizing the department or outsourcing the Building Department function providing the greatest savings.

Recommendation:

To restructure the Building Department as indicated in Scenario 2, Building Dept. (Elimination of FT Code Enforcement Officer) in an attempt to close the estimated budget gap and result in a sustainable budget within a five-year period. We will continue to annually monitor these alternative scenarios due to changing conditions.



Strategy: Change Pension from Defined Benefit Plan and Retiree Health Plan to Defined Contribution Plan for New Union Hires
Long-Term Savings, Implement in FY2013-14
Estimated Annual Savings \$1,000,000

Overview

The City has changed the pension from a Defined Benefit Plan (DB) to a Defined Contribution Plan (DC) for new non-union hires. Currently, the City’s retirement plan is a defined benefit plan rather than a defined contribution plan for new union hires. A defined-benefit plan provides a commitment for a future benefit, i.e., employee will receive \$3,000 per month when they retire. Funding requirements are based on the need to meet the agreed upon future payment obligation.

A defined contribution plan, by comparison, determines your benefit payment at retirement based on the sum of the actual contributions made to the plan; i.e., 5% of your annual salary. A defined contribution plan does not guarantee what amount you will receive when you retire; rather it only guarantees your annual contribution percentage. An individual would have approximately \$1,292,000 earned in their retirement plan if the City contributed 7% and the employee contributed 2% of annual wages to their defined contribution plan. (This assumes an 8% rate of return, a 40-year contribution period (starting work at age 25), and a starting salary of \$36,000 with an annual increase of 3% in wages.)

The trend from Defined Benefit Plan to Defined Contribution Plan is shown when examining the U. S. Department of Labor Employee Benefits Security Administration, February 2008 statistics, (table below). Defined Benefit Plans have declined by 53% while Defined Contribution Plans have increased 3 times the number of plans in 1975.

Year	No of Defined Benefit	No of Defined Contribution
1975	103,346	207,748
2005	47,614	631,481
U. S. Department of Labor Employee Benefits Security Administration, February 2008		

Recently, two new significant rule changes have been approved by the Michigan Employee Retirement System (MERS) plan which effects the City’s financial planning.

On January 28, 2013 - To help MERS member municipalities ease the transition from a defined benefit plan to defined contribution for new hires, at its January meeting the MERS Retirement Board voted to lessen the funding requirement. Effective February 1, 2013, municipalities seeking to switch to defined contribution for new hires will need to be 50% funded, rather than the previous 80% funding requirement. The new funding requirement only applies when offering defined contribution for new hires.

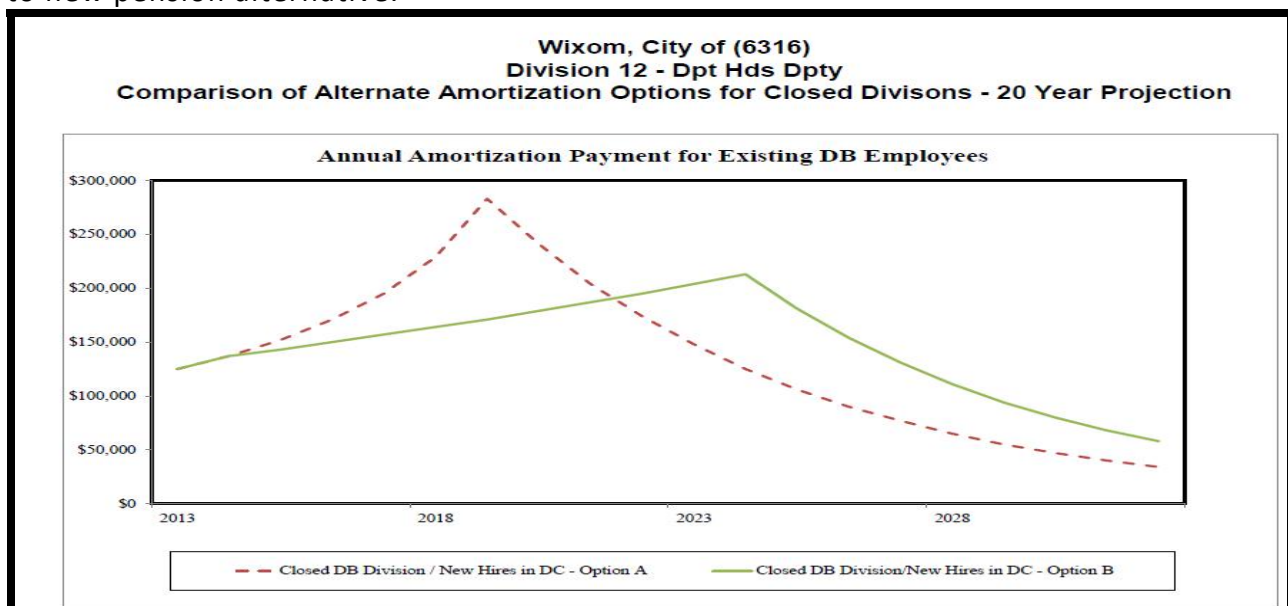
If a municipality wants to allow existing members to convert to a defined contribution or hybrid plan, the 80% funding requirement still applies. MERS retained the 80% for conversion to help with the potential cash flow challenges that can occur. In addition, the Board’s 100% funding requirement continues to be applied for municipalities adopting defined benefit enhancements.

The administration posed the question on moving current employees from DB plan to a DC plan. It should be noted that the City can adopt DC for new hires on a ongoing forward basis, but under MERS current employees would have to be given the “choice” to convert to DC from DB. Their present value of their DB would be calculated and moved into their DC account. As the MERS representative indicated “You cannot force current employee to go from DB to DC. It would be on a individual basis as to whether they choose to change plans. Historically employees who are already vested do not want to change plans.”

If the City decides this is an option we want to explore, MERS can send a projection study request forms to complete, which is a necessary step before you can close the DB to new hires and offer DC. It will be a projection of the next 20 years if you close and go to DC also will show you contributions for the next 20 years if you do nothing.

There is a cost for the projection studies which is \$1,000 for the first division (without offering conversion to current employees) and \$600 for each additional division. With conversion the cost is \$1,600 for the first division and \$1,200 for each additional division.

MERS representative Sue Feinberg has indicated that the MERS Board has also approved a smoothing formula for moving from a Defined Benefit Plan to a Defined Contribution Plan. When making this transition in the past, a spike in contribution levels would occur in the early years. The new formula will even the contribution levels out for municipalities moving to new pension alternative.





MERS Pension			
Description	6/30/2010	6/30/2011	6/30/2012
Covered Payroll	3,561,123	3,509,348	3,330,365
Contribution at 7%	249,279	245,654	233,126
Annual Pension costs APC	757,748	895,324	784,321
Net Reduction	508,469	649,670	551,195
Retiree Health Insurance			
Description	6/30/2010	6/30/2011	6/30/2012
Covered Payroll	3,561,123	3,509,348	3,330,365
Health Savings Contrib	72,800	71,500	67,600
Annual Pension costs APC	486,684	623,623	652,942
Net Reduction	413,884	552,123	585,342
Grand Total Reduction	922,353	1,201,793	1,136,537

The savings of moving from a DB to DC plan for the City would have a significant financial effect on the City’s finances in the future. With the smoothing formula in place the annual contributions for the MERS Pension and Retiree Health Insurance should gradually decline. The City would see a temporary spike in contributions in early years according to the smoothing formula/method approved by MERS. Currently, the City shows an Unfunded Actuarial Accrued Liability of \$8,020,526 (MERS DB Pension) and \$5,855,473 (Retiree Health Insurance). Obviously, defined contribution plans by their nature do not have Unfunded Actuarial Accrued Liability.

Recommendation:

To negotiate moving from a defined benefit plan model to a defined contribution model for all new City hires and to incorporate the new MERS smoothing method.



**Strategy: Implement Health Insurance Changes in Accordance with Public Act 152 (Hard Cap or 80%/20% sharing)
 Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2014-15
 Estimated Annual Savings \$150,000 to \$210,000**

Overview

How does Public Act 152 affect the City if we continue with BC/BS? Since Blue Cross and Blue Shield PPO and HMO are generous health insurance programs, it is likely that an employer and employees will pay more to provide this benefit. The analysis shows that either you change your insurance carrier or else you will have greater health insurance costs. Before PA 152, to successfully provide an alternative insurance carrier the City had to navigate the contract languages for the different union groups and pre-65 retiree group.

Due to the language in the contracts covering health insurance, the City found its hands tied to move to other health insurance carriers. With the passage of PA 152, insurance carrier restrictions/limitations are no longer as troublesome. Under PA 152, both the employer and employees pays specified health insurance amounts regardless of the health insurance carrier.

The City should offer alternative plans that fall below the 80%/20% or the Hardcap amounts, though employees would pay higher amounts for deductibles, co-payments, and prescription amounts. The only way to avoid the dilemma – I want to stay with the “Blues”, but I don’t want to pay anything for coverage – is by changing the insurance carrier and offering alternative plans with not as rich benefits.

Estimated Savings implementing PA 152 under the 80%/20% method

The City would save approximately \$150,000 (with HRA) to \$212,000 (without HRA) annually if they implemented PA 152.

Description	PPO FY2012-13	BCN	FY2012- 13	Total
Est Annual Premium (No HRA)	557,619		507,237	1,064,856
Est Annual Premium (Plus HRA Claims)	293,406		491,213	784,618
Employee Share - PA 152 at 80%/20% (No HRA)	111,524		101,447	212,971
Employee Share - PA 152 at 80%/20% (with HRA)	58,681		98,243	156,924

Recommendation:

To implement PA 152 in FY2014-2015 or earlier considering the overall savings in this health insurance sharing arrangement.

**Strategy: Review cost of Workers Compensation Program and Any Change in Experience Modification Rate
Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2013-14
Estimated Annual Savings \$25,000 to \$45,000**

In FYE 2002, 2003, 2004, 2007, 2008, and 2011 workers compensation hours approached the equivalent of a full time employee. This increased the City’s experience modification rate to 1.26 for FYE2012. A good experience modifier rate is below 1.00, and between .80-1.00 (1.00 is average). It costs the City approximately \$1,000 for every experience modification point increase. Due to the experience modification increase, FYE 2012 premiums increased by \$27,184. Not only did we lose valuable work hours, and likely an increase in overtime, we will also pay the insurance company an additional \$27,000 to \$47,000.

Description	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012
Experience Modifier	.82	1.00	.98	1.07	1.08	1.26
Premium	\$61,409	\$84,999	\$82,850	\$93,050	\$81,230	100,442
Dividend Credit	(8,764)	(9,973)	(9,972)	(10,034)	(24,190)	(23,439)
Exp Modifier Dollars over factor of 1.00	(\$16,172)	\$0	(\$2,003)	\$7,147	\$8,280	\$27,184

Experience Modification Rate should remain at 1.00 or fall below 1.00 or the City will be paying additional cost on workers compensation. The rate has fluctuated between .82 to 1.26. Departments must emphasize safety and reexamine workplace safety plan and follow through on those plans. They must review, implement and monitor the helpful tips in the MML Survey for Workers Compensation/General Liability, etc. We are now spending an additional \$26,000 per year due to our higher than average experience modification rate at 1.26 (FYE2012). Other communities have lower rates approaching .70. Create a true safety culture and promote health of City employees. Learn from your experience modification factor. Compare it to other communities and ask other communities how they keep their experience modification rate low. Do you need an injury management coordinator or greater oversight?

Recommendation:

Performance Measure Goal would be to reduce Experience Modification to .70 to .80. Performance measure goal would be measured as a reduction in EM rate each year trying to obtain a .70-.80 EM. A review would be conducted for all worker compensation cases. A post review and discussion designed to emphasize workplace safety plans would be conducted. Third party assistance from the MMRMA and MML should be obtained.

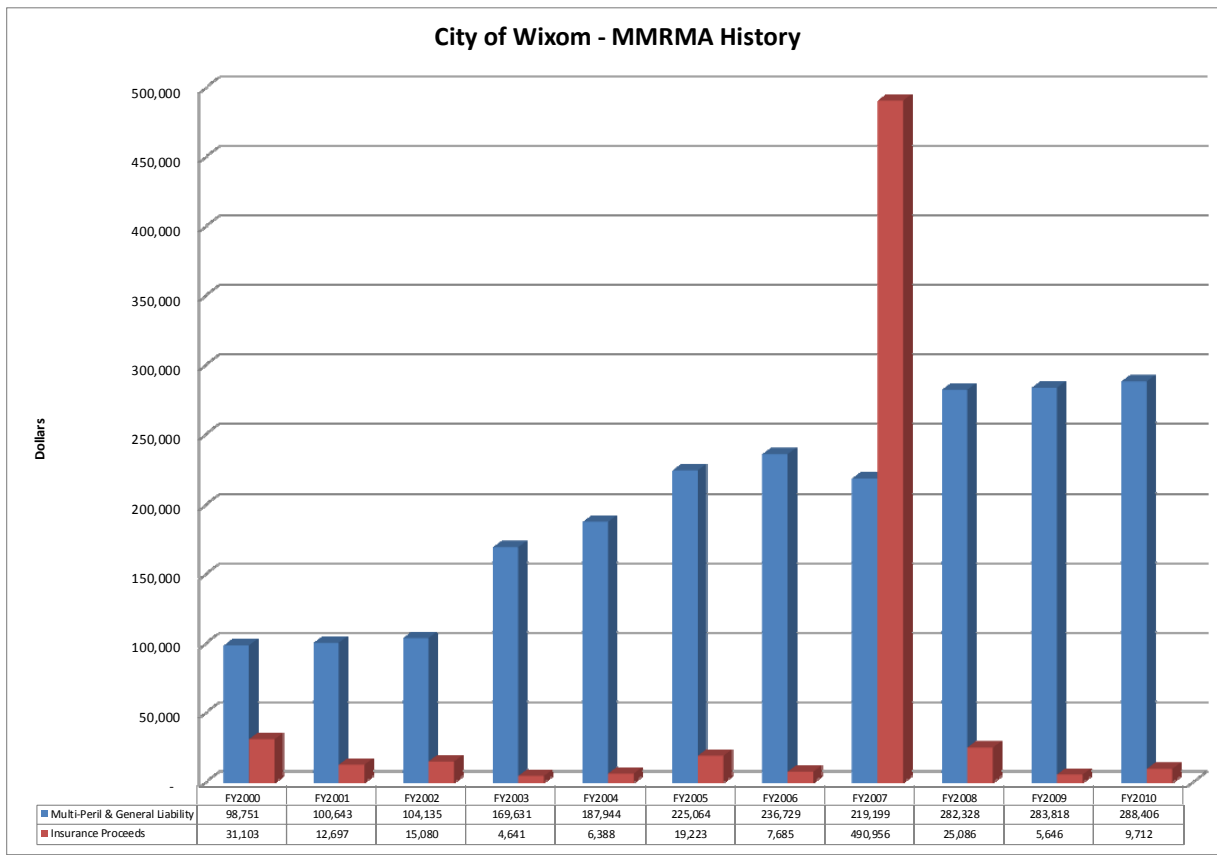


**Strategy: Review and reduce expensive Property & General Liability claims
Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2013-14
Estimated Annual Savings \$20,000 to \$60,000**

By examining the MMRMA loss history since 2004, you should note the City’s claims have amounted to over 1.5 million dollars. As you well know this means we will pay for it in our premiums over a period of time. We had 13 expensive claims amounting to \$1,464,641 or 94% of claims. In fiscal year 2010 we have limited our losses which should reduce our premium cost. Unfortunately, we may have recently had some cases that could be expensive. By making sure Departments are following good practices we can limit insurance claims and risk especially in the areas of injuries due to road conditions (preventable), excessive force (preventable), use variance... (planning and ordinance updates), and vehicle damage.

Claim Type	Claim Loss	Percent
Use Variance/Denial/Easement	\$347,032	24%
Act of God	\$16,446	1%
Pothole/Injury	\$329,575	23%
Excessive Force/Other Police incidents	\$383,940	26%
Fire Truck Replacement	\$387,648	26%
Total	\$1,464,641	100%

The premiums have increased from \$98,000 in FY2000 to \$288,000 in FY2010. The main reason for this increase is to recover the \$1,464,000 in claims. If the City did not have these losses, the City’s premium would be substantially lower. By reducing the claims to an acceptable level, the City could reduce the insurance costs by lowering our annual premium.



Recommendation:

Performance Measure Goal – Reduce annual claims to a target of \$20,000 to \$50,000
 The performance measure goal would be measured as a reduction in claims. By making sure Departments are following good practices we can limit insurance claims and risk especially in the areas of injuries due to road conditions (preventable), excessive force (preventable), use variance... (planning and ordinance updates), and vehicle damage. Each major claim should be examined to limit similar insurance events.

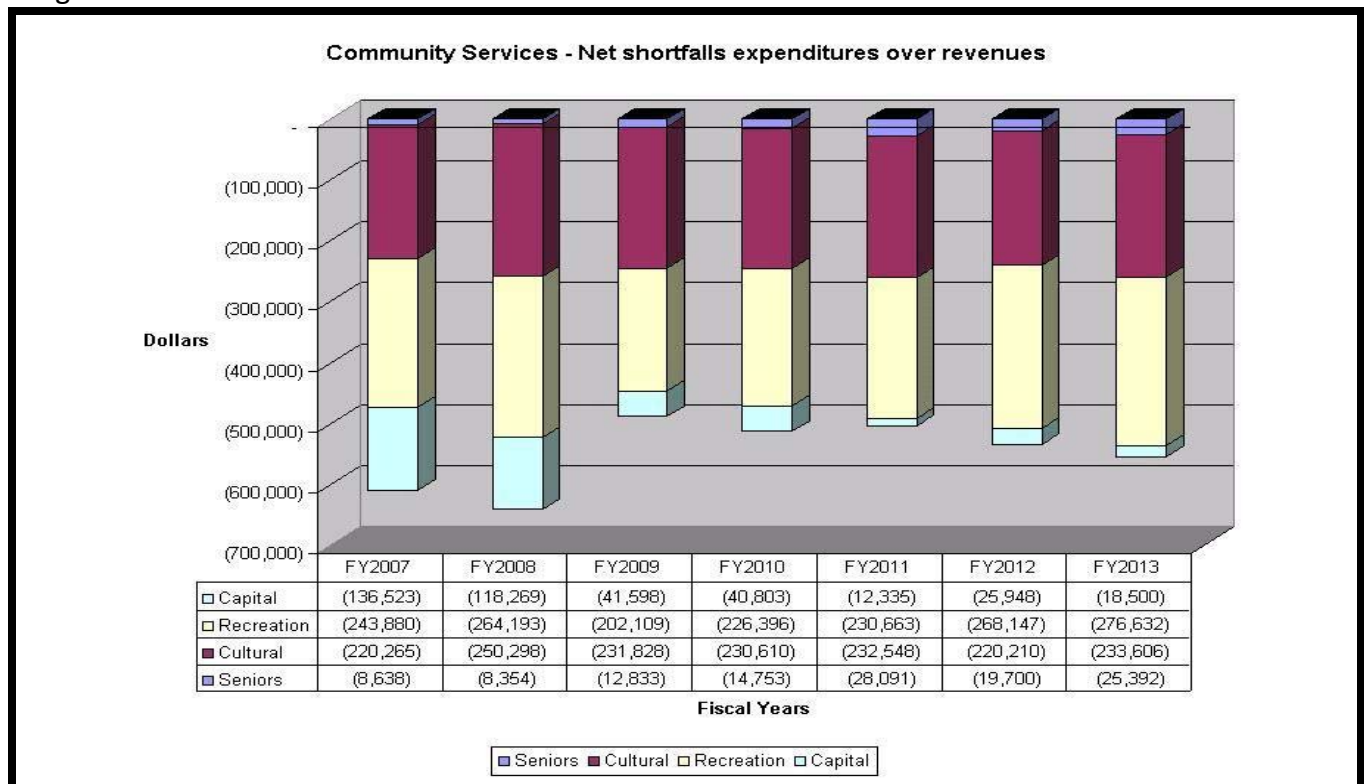


Strategy: Community Service – A higher percent of revenues needed compared to expenditures
Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2014-15
Estimated Annual Savings (Estimated Annual Savings Dependent on Revenue Increase/or Expenditure Reduction)

The Community Service program chart below shows a shortfall of approximately \$500,000. Though it provides outstanding programs for the community, a major goal for this Department should be the reduction in the shortfall percentage. It is intention of this strategy to reduce personnel and outsource different programs to reduce expenditures and to curtail the shortfall in this activity over the next five years.

Staff will continue to analyze and monitor increasing revenues and reducing expenditures in different ways, such as:

- 1) Adjust user fees and charge more for programs to cover a greater portion of the full direct cost of the programs.
- 2) Privatize programs, like the soccer program, and receive rent on usage of soccer fields.
- 3) Target revenues to equal a certain percentage like 50% expenditures causing an increase of 8% to 18% in revenues or reduction in expenditures by 8% to 18%.
- 4) Eliminate programs where expenditures exceed revenues by a certain percentage.
- 5) Require that any capital improvement other than maintenance must be supported by grants.

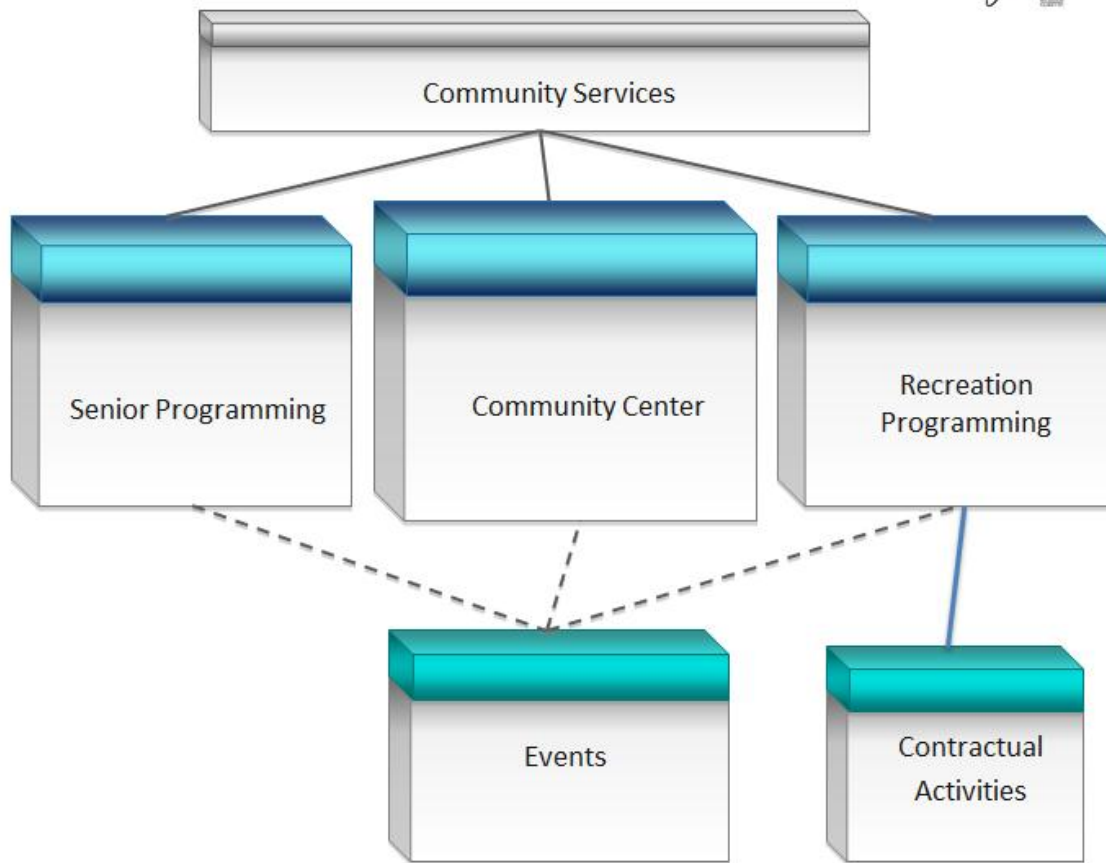




- 6) The Department should plan for the flexibility to easily downsize in bad economic times and right size in economic growth periods.

Organizational Chart

**Organizational Chart
Community Services Department Reorganization**



Recommendation:

To approve the restructuring of the Community Services Department as indicated in the organizational chart in an attempt to close the estimated budget gap and result in a sustainable budget within a five-year period. Performance Measure Goals would attempt to reduce Community Service Department shortfalls by a percentage. By bringing expenditures more in line with revenues, the City could curtail the operational losses for Parks & Recreation and the Cultural Center. This shortfall has been a major drain on resources over an extended period of time and a plan should be developed to either raise more revenue or reduce expenditures or reallocate personnel to other functions.



**Strategy: Personal Property Tax (PPT) law Changes
 Short-Term and Long-Term Losses (Immediate losses), Implement in FY2014-15
 Estimated Annual Savings (Estimated Annual Savings Dependent on Revenue
 Increase/or Expenditure Reduction)**

City staff discussed the ramifications of the new personal property tax law with Jay Wortley of the State of Michigan’s Department of Treasury. The potential losses are significant. Estimated personal property taxes for the General Fund are shown below for FY2014-15 through FY2017-18. In FY2014-15 and FY2015-16, it is estimated that the General Fund could lose approximately \$200,000 depending on whether PPT increases or decreases, and how many taxpayers fall within the Small PPT Taxpayer Exemption.

Total PPT Loss:	Taxable Value	FY2014-15		Property Tax
		Millage Rate	Millage Rate	
General Operating (G.O.) Property Tax:				
Estimated TV for Small PPT Taxpayers				\$18,323,310
Estimated TV-Manufactured PPT				\$105,072,322
Eligible Manufacturing Personal Property	\$105,072,322	11.0429	7.5429	\$1,160,303
Small PPT Taxpayer Exemption	\$18,323,310	11.0429	7.5429	\$202,342
PPT Loss G.O. (line 1+line2)	\$123,395,631			\$1,362,646

In FY2016-17 and FY2017-18, it is estimated that the loss could be even more significant if the State of Michigan does not ante up with its reimbursement share. It is likely the City would have to create a special assessment district charging business properties for essential services which include Police and Fire expenditures.

Mr. Wortley indicated that an election will be held in August 2014 to approve this law, and if the majority of voters do not approve the proposal, then the public act will be automatically repealed.

As he indicated by email “PA 408 and PA 402 of 2012: PA 408 (House Bill 5026) is the act that creates the special election in August 2014. The other Public Acts that contain the other components of this PPT reform are also all tied to the election.” In the last section of this PA 402 it states that this exemption is repealed if the special election is voted down by the voters.

Recommendation:

It is estimated that personal property taxes make up \$1.3 million of General Fund property tax revenue for FY2014-15. In addition, debt service millage would need to be increased to cover the debt service payments and lesser funds would be available for the Local Road Capital Project Fund, the Safety Bikepath Fund and the Library. As indicated before, voters will vote on these laws when a special election is held in August 2014.



**Strategy: Implement Public Act 359 of 1925
 Short-Term (Immediate Revenue Source), Implement in FY2013-14
 Estimated Annual Savings \$50,000**

Public Act 359 of 1925 allows City Council of any city to levy a special tax to be used for advertising, publicity, recreation or exploitation, tending to encourage the industrial, commercial, educational or recreational advantages of the said city or village, for the purpose of encouraging trade, business and industries, and to establish recreational and educational projects for the purpose of encouraging immigration to, and increasing the trade, business and industries of the said city or village. The tax levy cannot exceed 50,000 dollars in any 1 year.

The funding could be used for City branding, redesign of the City website, improvements to social media and economic development.

Social networking tools such as Facebook, MySpace, Youtube, Flickr, and Twitter all share information through a large number of Internet users. “More than one-half of American adults have a profile page on a social networking site, a number that has doubled since 2008 and is in stark contrast to a 2005 study when only 5% of adults used social networking sites. A 2011 survey conducted by the Nielsen Company revealed that Internet users spend nearly one quarter of their time on these sites, more than doubled from 2008.

Moreover, many citizens rely on the Internet and Social Media for much of their information gathering and communications, replacing more traditional media sources such as newspapers and television news reports with online options. Almost one in five adults say that they use social media to get information about their local community, and this number will surely grow in the future, as more younger users tend to rely much more heavily on the Internet—including social media—to get information. However, this reliance on social media is also growing in older populations as well. 70% of individuals ages 35-49 now use social media websites.”

Some of the benefits of Social Media for local governments

- Timely and Cost Effective Communication
- Creating Real-Time Public Record of Project Information
- Increased Public Participation & Encouraging Social Activism
- Garner Support for Municipal Projects
- Publicize Meetings and Hearings
- Public Safety Information
- Networking and Marketing

Recommendation:

With the revenue resource available through Public Act 359 of 1925, staff recommends using this funding to provide resources for City branding, redesign of the City website, improvements to social media, and economic development.

Strategy: Use Operational Audits to discover and improve overall efficiencies within each department
Short-Term and Long-Term Savings (Immediate Savings), Implement in FY2013-14
Estimated Annual Savings Dependent on the Operational Audits findings

Overview

As stated by Plante & Moran “Given the current state of the economy, local governments are feeling the pressure of significantly reduced budgets. We’ve seen cuts as high as 30 percent in the past few years. It’s become clear that the current economy can no longer support the existing local governmental infrastructure.

Many communities have concluded that conducting business as usual is not an option, and a fundamental change is needed in order to survive and thrive. These communities are taking a holistic look at their entire organization and streamlining operations to create a leaner governmental structure.

Start With a Strategic Operational Review:

This type of review involves strategically analyzing your operating practices to identify opportunity for cost reduction and efficiency gains. The main objectives are to:

- Review overall department structure, supervisor and staffing levels, department scheduling, and overtime policies;
- Assess the efficiency and effectiveness of operations to eliminate redundancy within and between departments;
- Identify specific areas and operations where cost reductions and/or organizational structure changes are possible; and
- Develop a plan and a corresponding implementation strategy to guide the organization in achieving the outcomes of the assessment.
- Methods of data collection often include staff surveys and in-person interviews with department heads and their staff. Where appropriate, benchmarking data is also utilized.”

The operational audit is not a financial audit. Operational audits perform reviews of programs, activities, and systems to evaluate how economical, efficient, and effective these programs are within an organization. A primary purpose of an operational audit is to measure management's performance in meeting organizational goals at minimal cost. In this regard, operational auditing is a consulting service to management.

One of the major tasks in an operational audit is to answer the several key questions:

Question 1: What category does this program or project fit into?

Absolutely Necessary? Usually mandated by charter or law or the project is considered an essential duty/responsibility of local government.

Necessary? City Council has deemed the program or project is necessary.

Economical? The program or project has reduced the need for additional resources and, by its nature, has helped the efficiency within the department.

Contingent? Contingent on a future event or condition.

Discretionary? The program is outside the essential function or responsibility of local government.

Question 2: Does this program or project generate revenue?

Is the City receiving revenue to offset the cost of the program? Does the program pay for itself? (ie: aerobics instruction, Cultural Center, etc.) Is it likely the program can generate sufficient revenues to offset the expenditures? If it cannot, what can the City do about it and what is an acceptable percentage of coverage?

Question 3: Are these Recurring Expenditure Item?

Recurring expenditure items should be reviewed as to whether they still are necessary. Was the "funding plan" for a particular expenditure only to extend over several years? (For example, holiday decorations) By determining which classification the project or program meets, you can better determine whether the resources should be allocated to complete the project. In tough budgetary times, you may wish to defer or eliminate some projects which are considered Discretionary or Contingent.

Question 4: Is the specific project or program provided by another governmental agency or outside service provider?

(For example, what level of ticket sales service/soccer services, etc. should the City of Wixom provide, since an outside company and other governmental units provide like kind services?)

Question 5: Does the cost of the project or service seem reasonable in relation to the benefit received?

The Budget process and approval helps to eliminate vague statements about programs as being "absolutely necessary" and "extremely effective" without being able to quantify those statements. The "instinct" management style only works in limited situations. When proper techniques are used to quantify, I am not forced into a position of making decisions without the necessary data. When someone claims that a project or program is "absolutely necessary" and that it is "extremely effective", the question I ask is "can you prove it"?

Recommendation:

Administrative staff recommends that the operational audit be done over a three year period dividing or doing several departments each year. Since the Police Department is the most expensive, it is likely we could start with that Department to begin the operational audit process. In addition, since certain Community Service functions may be privatized the cultural center, seniors program and parks & recreation could also be audited.



Strategy: Examine Pros and Cons of Outsourcing the Police Services to Oakland County Sheriff's Department
Long-Term Savings (Immediate Savings), Possible Implementation as a Last Contingency FY2017-18
Estimated Annual Savings \$844,000

Overview

The largest operating department in the City, an analysis of the operation and the expectation of the community with respect to policing is warranted. A number of alternatives to a Wixom only department exist including contracting with the Oakland County Sheriff's Department and service sharing with surrounding communities. Fourteen communities in Oakland County contract their police services through the county: Addison Twp., Brandon Twp., Commerce Twp., Highland Twp., Independence Twp., Lynn Twp., Oakland County, Oakland Twp., Orion Twp., Oxford Twp., Pontiac, Rochester Hills, Royal Oak Twp., Springfield Twp.

On preliminary examination the cost savings of utilizing the Oakland County's Sheriff Service could be substantial. Depending on the configuration of the Police Department and the potential cost savings, it is appropriate to investigate and analyze the Pros and Cons of utilizing the Oakland County's Sheriff's Department services. The following is a cost comparison chart between the City and Oakland County Sheriff's Department.



City of Wixom Police Dept vs. OCSD cost comparison FY2012-2013

Number	Rank	Unit Cost	Category Cost	Total
1	Lieutenant	161,822	161,822	
1	Detective Sergeant	150,272	150,272	
2	Patrol Investigators	128,246	256,492	
4	Patrol Sergeants	146,386	585,544	
12	Patrol Deputies	124,232	1,490,784	
1	Police Secretary/Assistant	70,000	70,000	
21	Subtotal		2,714,914	
	Overtime Allowance		129,200	
	Dispatch Contract Subtracted		(121,596)	
	Total approximate OCSD Contract Cost			2,722,518
	Police Budget FY2012-13		3,116,856	
	Natural Gas		(3,167)	
	Electrical Expense		(30,000)	
	Custodial Services		(13,000)	
	Insurance: Workers Compensation		24,105	
	Insurance: Police Liability		53,828	
	Insurance: Auto Liability		8,102	
	Claims HRA - Health Insurance		25,000	
	Capital Improvements (Avg 5 Years)			
	FY2012-2013	32,100		
	FY2013-2014	53,600		
	FY2014-2015	157,600		
	FY2015-2016	242,600		
	FY2016-2017	82,700		
	FY2017-2018	134,200		
	Total	702,800		
	Five year average		140,560	
	Est. Health Retiree Insurance ARC		285,000	
	Indirect Cost Reductions			
	Legal Counsel and Assistance	Not Determined		
	Financial Administration	Not Determined		
	Information Systems	Not Determined		
	General Operating	Not Determined		
	Building Maintenance	Not Determined		
	Total Indirect Cost Reductions		0	
	Grand Total City of Wixom Police Dept		3,607,284	
	Net Difference - OCSD Savings		884,766	

Recommendation: To convene a working group of residents, staff and police service experts to review and make recommendations pertaining to Wixom’s policing services. This would include investigating the feasibility/desirability of contracting the services of the Oakland County’s Sheriff’s Department.

**Strategy: Moving Server Storage and IT Administration to the Cloud.
Long-Term Savings (Immediate Savings), Dependent on Improvements in Technology.
Estimated Annual Savings: Cannot determine at this time.**

Overview

One of the technological changes that has become more popular is moving computer services, along with system administration services, to the Cloud. City staff has investigated trying to move all (or at least most) system administration along with all servers over to an offsite (cloud like) solution.

City staff sat down with Secure-24 and in June/July 2012 to assess whether a Cloud solution was feasible. The preliminary estimated cost to provide services was approximately \$20,000 per month or \$240,000 annually. A Site Survey and Computer Environmental Survey were taken where Secure-24 would be able to assess what services they could provide. Secure-24 would need to answer Police/Fire concerns about offsite and security setups that would comply with Federal and State of Michigan requirements.

A list of services needed for Cloud/ and system administration was provided to Secure-24:

- How will cloud or offsite services work without any interruption?
- Speed of network – How fast is delivery and network speed? What will the cost of different network speed alternatives?
- Interconnection of Fire and DPW Buildings to Secure-24 and City
- Backup connection services if primary connection failure occurs
- Provide Police/Fire services that comply with Federal and State requirements
- FSMO roles and Domain Controller setup for City Hall, Cultural Center, Fire and DPW
- What do we do about CallXpress voicemail and Tapit? Onsite service likely to continue
- Provide regular/and special system administrative coverage
- Anti-virus protection along with update of anti-virus protection
- Firewall protection from intrusion detection
- Nightly backups of system and files
- Plan and administration for virtualization
- Hardware and software inventory
- Email services provided using Exchange 2007/or alternative
- GIS capability, if available
- Connection to Oaknet (Oakland County) and NAT requirements for Police, Fire and City Hall
- Monitor, blocking and reporting of Internet usage
- Performance reporting on servers and network
- Updating of Workstations and Servers similar to WSUS

- Helpdesk assistance to end users
- Onbase and AFW special software must work at acceptable speeds
- RecPro services on WIXCS
- BS&A Building Software
- Smartphone/mobile administration
- Show availability and cost scenarios of attaining speeds at 10, 100 and gigabit speed
- How much does it cost? Please breakdown the cost of the regular and special cloud services.

Upon final examination, Secure-24 declined due to the having not obtained a CGIS Certification as well as not providing the best fit for the City. The City will continue to examine this alternative to move to the Cloud.

Recommendation: To continue to investigate and analyze the pros and cons of utilizing the Cloud to provide server and system administration services for the City.



Strategy: Make Across-the-Board Budget Cuts
Long-Term Savings (Immediate Savings), Dependent on Percentage Decrease
Estimated Annual Savings: Dependent on Percentage Decrease

Overview

Make Across-the-Board Budget Cuts. As reported in Governing “They are the ultimate blunt weapon in the battle of the budget: across the board percent cuts. Do they spur government to greater efficiency, or merely spread panic and result in greater inefficiency? On the one hand, such cuts are clear, inescapable and easy to implement. On the other hand, they fail to distinguish between the needed, the nice to have and the nonsensical.

Total Budget FY2017-18	Percent Across-the-Board Budget Cuts	Amount
\$11,400,895	1%	\$114,009
\$11,400,895	2%	\$228,018
\$11,400,895	3%	\$342,027
\$11,400,895	4%	\$456,036
\$11,400,895	5%	\$570,045

GFOA indicates that you will need to evaluate:

Across-the-board cuts have certain, cursory sense of fairness because they “spread the pain” equally. However, this assumes that all services are of equal importance to the citizens and that programs have roughly equal ability to absorb cuts. It can be extremely difficult to communicate the impacts of across-the-board cuts to the public and governing body. There is a limited amount of cuts that can be made or that can be sustained for an extended period without directly impacting services. There may not be any more “fat to cut” out of City Hall. It can be important to future priority discussions and for citizen support of service reductions that citizens be involved and impacted by reductions. If future cuts are anticipated or the reductions are quasi-permanent, they can mislead by the impression that earlier cuts were not real or were only a reduction of “waste.”

As concluded in Governing “On the other hand, necessity is the mother of invention. Across the board cuts could prompt public managers to eliminate obsolete programs, find new efficiencies and figure out how to deliver more with less. Either way, love them or hate them, you can expect to see more governments embrace the 5 percent solution as the fiscal crisis rolls on.”

Recommendation: After review by staff, it is felt that “Across-the-Board Budget Cuts” should only be used by providing the City’s Departments the opportunity to recommend what “Across-the Board Budget Cuts” could be made within their Departments, and to create department prioritization matrix as indicated in the presentation Find Your Path to Fiscal Sustainability by Plante & Moran.



General Fund
Financial Projections – Detail
FYE2012-FYE2018

REVENUE SUMMARY
GENERAL FUND
February 26, 2013

ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
		CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
General Property Taxes	5,424,435	5,192,228	5,192,313	5,052,189	5,145,811	5,274,456	5,406,318	5,541,476
General Property Taxes (3.5 Mills)			-	2,199,994	2,221,994	2,244,214	2,266,656	-
Building Permits & Fees	308,817	328,453	719,838	334,684	341,033	347,854	354,811	361,907
State Revenues	1,026,116	1,031,035	1,012,800	1,041,273	1,051,614	1,072,646	1,094,099	1,115,981
Oakland County	-	-	-	-	-	-	-	-
Private Contribution	2,817	76,459	1,283	1,000	1,000	1,000	1,000	1,000
Misc. Department Revenues	842,188	799,467	888,672	847,523	872,523	879,848	887,247	894,719
Other Grants	-	-	-	-	-	-	-	-
Interfund Transfers	1,458,595	2,017,357	2,017,357	1,700,731	1,193,311	1,212,908	1,232,869	1,253,203
TOTAL OPERATING REVENUES	9,062,968	9,444,999	9,832,263	11,177,394	10,827,286	11,032,926	11,243,000	9,168,286
General Operating Expenditures	8,531,370	8,816,742	8,946,189	9,052,401	9,026,685	9,211,922	9,373,295	9,546,206
Revenues Over Gen. Op. Exp.	531,598	628,257	886,074	2,124,993	1,800,601	1,821,004	1,869,705	(377,920)
Capital Contributions or Transfers	612,838	773,620	773,620	1,751,504	1,651,416	1,660,061	1,603,844	1,854,689
Excess Revenues over Expenditures	(81,240)	(145,363)	112,454	373,489	149,185	160,943	265,861	(2,232,609)
Beginning Fund Balance 7/1	1,907,362	1,826,121	1,826,121	1,938,575	2,312,064	2,461,250	2,622,193	2,888,054
Revenues	9,062,968	9,444,999	9,832,263	11,177,394	10,827,286	11,032,926	11,243,000	9,168,286
Expenditures	9,144,208	9,590,362	9,719,809	10,803,905	10,678,101	10,871,983	10,977,139	11,400,895
Ending Fund Balance 6/30	1,826,121	1,680,758	1,938,575	2,312,064	2,461,250	2,622,193	2,888,054	655,445
Fund Balance - Percent	19.97%	17.53%	19.94%	21.40%	23.05%	24.12%	26.31%	5.75%

DEPT -	EXPENDITURE SUMMARY
FUND -	GENERAL FUND
DATE	February 26, 2013

			Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
99 02			CURRENT	EST	CITY	CITY	CITY	CITY	CITY
ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	BUDGET FY2012-13	ACTUAL FY2012-13	PROJECTION FY2013-14	PROJECTION FY2014-15	PROJECTION FY2015-16	PROJECTION FY2016-17	PROJECTION FY2017-18
01 14-10	Legislative	15,409	15,876	16,863	17,376	17,376	17,462	17,550	17,639
01 14-12	City Manager	488,851	491,822	460,501	310,281	317,159	324,872	331,353	338,470
01 14-14	Assessor	157,314	160,979	164,796	170,351	173,329	177,878	182,104	186,661
01 14-24	Building	392,105	406,494	431,616	441,808	451,627	464,098	474,214	485,132
01 14-26	Legal Counsel and Assistance	49,970	58,900	78,900	62,000	62,000	62,930	63,874	64,832
01 14-28	Clerks	211,456	173,345	181,576	184,384	187,924	192,409	195,985	199,844
01 14-30	Information Systems	118,436	115,247	115,247	117,531	119,899	122,671	125,449	128,301
01 14-31	Financial Administration	419,394	371,733	378,203	398,422	409,083	421,544	432,332	444,124
01 14-32	General Operating	440,797	564,056	568,522	593,888	393,473	371,361	355,177	336,525
01 14-33	Building Maintenance	33,272	61,410	61,410	61,410	61,410	62,331	63,266	64,215
01 14-35	Cultural Center	284,033	305,606	313,860	321,795	327,536	334,666	340,895	347,360
01 16-35	Fire	871,064	870,567	872,069	887,974	902,387	916,997	930,410	944,413
01 16-37	Police	3,039,638	3,116,856	3,156,303	3,265,766	3,340,201	3,423,010	3,492,378	3,568,146
01 18-39	DPW	1,470,217	1,553,177	1,585,092	1,642,820	1,679,535	1,723,221	1,760,950	1,801,670
01 20-44	Board of Appeals	2,831	3,200	3,200	4,000	4,000	4,047	4,094	4,142
01 20-45	Board of Review	1,090	1,150	550	1,200	1,200	1,209	1,218	1,227
01 20-48	Planning Commission	50,539	36,300	36,300	36,300	36,300	36,822	37,352	37,890
01 20-50	Senior Citizen Committee	56,890	60,392	60,392	60,392	60,392	60,848	61,312	61,783
01 20-54	Community Service	428,064	449,632	460,789	474,703	481,854	493,546	503,382	513,832
01 30-00	Interfund Transfers	612,838	773,620	773,620	1,751,504	1,651,416	1,660,060	1,603,842	1,854,686
EXPENDITURE TOTAL		9,144,208	9,590,362	9,719,809	10,803,905	10,678,101	10,871,983	10,977,139	11,400,895

DEPT -	REVENUES
FUND -	GENERAL FUND
DATE	February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
GENERAL PROPERTY TAXES									
01 02-01 4000	Real Property Tax	4,171,745	3,826,023	3,826,023	3,697,777	3,768,807	3,863,027	3,959,603	4,058,593
01 02-01 4002	Personal Property Tax	858,285	916,751	916,751	907,583	924,827	947,948	971,646	995,938
01 02-01 4004	Industrial Facilities Tax	45,583	47,088	47,088	47,363	47,256	48,437	49,648	50,890
01 02-01 4008	Personal Prop-Delq	18,596	-	-	-	-	-	-	-
01 02-01 4010	Maple North Service Income	5,903	3,727	3,727	3,727	3,727	3,820	3,916	4,014
01 02-01 4012	MTT/Bd of Rev Adj-Prior Yr	(74,634)	-	-	-	-	-	-	-
01 02-01 4013	IFT Job Shortfall Revenue	3,272	5,000	5,000	5,000	5,000	5,125	5,253	5,384
01 02-01 4014	Transfer Fees	696	-	-	-	-	-	-	-
01 02-01 4015	PRE Denial Distribution	1,216	1,200	1,216	1,200	1,200	1,230	1,261	1,292
01 02-01 4020	Penalty&Interest on Delqt. Tax	96,176	100,000	100,000	100,000	100,000	102,500	105,063	107,689
01 02-01 4023	Tax Administration Fee-Maple	500	439	439	439	439	450	461	473
01 02-01 4024	Tax Administration Fee-Gen Op	294,989	290,000	290,000	287,100	292,555	299,869	307,366	315,050
01 02-01 4025	Tax Administration Fee-IFT	2,108	2,000	2,069	2,000	2,000	2,050	2,101	2,154
	CATEGORY TOTAL	5,424,435	5,192,228	5,192,313	5,052,189	5,145,811	5,274,456	5,406,318	5,541,476
STATE REVENUE									
01 04-06 4110	State Sales Tax	1,018,883	1,023,835	1,005,077	1,034,073	1,044,414	1,065,302	1,086,608	1,108,340
01 04-06 4170	Liquor License Tax	7,233	7,200	7,723	7,200	7,200	7,344	7,491	7,641
	CATEGORY TOTAL	1,026,116	1,031,035	1,012,800	1,041,273	1,051,614	1,072,646	1,094,099	1,115,981
OTHER REVENUE									
01 06-00 5898	Donation-Memorial Brick	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01 06-00 5899	Private Donations	-	-	283	-	-	-	-	-
01 06-00 5851	Developer - Cost Recovery	-	75,459	-	-	-	-	-	0
	CATEGORY TOTAL	-	76,459	1,283	1,000	1,000	1,000	1,000	1,000
BUILDING PERMITS & FEES									
01 02-03 4070	Building Permits & Fees	270,385	290,000	681,385	295,510	301,125	307,148	313,290	319,556
01 02-03 4072	Bldg Misc Income	273	273	273	278	283	289	294	300
01 02-03 4075	Site Plan Review	2,746	2,000	2,000	2,038	2,077	2,119	2,161	2,204
01 02-03 4080	Right of Way Permits	450	500	500	500	500	510	520	531
01 02-03 4086	Zoning Review	8,664	7,700	7,700	7,846	7,995	8,155	8,318	8,484
01 02-03 4087	Aerial Topos & Misc. Mylars	-	480	480	489	498	508	518	528
01 02-03 4089	Engineering Fees	1,770	500	500	510	519	529	540	551
01 02-03 4095	Rental Review Fee	24,529	27,000	27,000	27,513	28,036	28,597	29,169	29,752
	CATEGORY TOTAL	308,817	328,453	719,838	334,684	341,033	347,854	354,811	361,907
MISCELLANEOUS REVENUES									
01 06-02 5802	Interest Income	28,047	50,000	50,000	50,000	75,000	75,750	76,508	77,273
01 06-02 5804	District Court	27,476	35,000	35,000	35,000	35,000	35,350	35,704	36,061
01 06-02 5805	Business License Fees	61,785	73,600	73,600	73,600	73,600	74,336	75,079	75,830
01 06-02 5806	Parks & Rec.-General Revenue	85,005	75,000	75,000	75,000	75,000	75,750	76,508	77,273
01 06-02 5807	Civic Center Rental Income	63,822	72,000	72,000	72,000	72,000	72,720	73,447	74,182
01 06-02 5808	Parks & Rec.-Softball Revenue	1,500	9,000	9,000	9,000	9,000	9,090	9,181	9,273
01 06-02 5810	DPW Revenue	25,664	15,000	15,000	15,000	15,000	15,150	15,302	15,455
01 06-02 5811	Parks & Recreation-Soccer Rev	44,666	57,000	57,000	57,000	57,000	57,570	58,146	58,727
01 06-02 5814	Parking Violation	-	-	-	-	-	-	-	-
01 06-02 5815	Rental Ameritech	26,617	25,000	48,059	27,156	27,156	27,156	27,156	27,156
01 06-02 5816	Cable T.V. Revenue	106,908	113,000	113,000	113,000	113,000	114,130	115,271	116,424
01 06-02 5818	Workers Compensation	27,767	-	8,423	-	-	-	-	-
01 06-02 5820	Sale of Fixed Assets	17,333	9,000	16,178	10,000	10,000	10,100	10,201	10,303
01 06-02 5822	Other Miscellaneous Revenue	1,814	10,000	10,000	10,000	10,000	10,100	10,201	10,303
01 06-02 5823	Metro Act Funds	35,085	31,622	35,085	31,622	31,622	31,938	32,258	32,580
01 06-02 5827	Semta Bus Credits	8,744	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01 06-02 5829	Seniors Revenue	37,192	35,000	35,000	35,000	35,000	35,350	35,704	36,061
01 06-02 5830	Recycling Tipping Revenues	-	-	-	-	-	-	-	-
01 06-02 5833	Passport Revenue	19,354	17,350	17,350	17,350	17,350	17,350	17,350	17,350
01 06-02 5834	Gas Rebate	321	275	275	275	275	278	281	283
01 06-02 5835	Fire Revenue	-	-	-	-	-	-	-	-
01 06-02 5836	Insurance Loss Payment-Retention	1,214	-	-	-	-	-	-	-
01 06-02 5837	Police Revenue	25,208	21,600	21,600	21,600	21,600	21,816	22,034	22,255
01 06-02 5839	Insurance Loss Payment	6,547	6,500	6,500	6,500	6,500	6,565	6,631	6,697
01 06-02 5840	DARE Contributions	-	-	-	-	-	-	-	-
01 06-02 5842	Community Policing Grant	-	-	-	-	-	-	-	-
01 06-02 5843	FEMA Reimbursement	-	-	-	-	-	-	-	-
01 06-02 5844	Election-State Reimbursement	4,542	-	-	-	-	-	-	-
01 06-02 5845	West Nile Virus Reimb	2,182	-	2,182	-	-	-	-	-
01 06-02 5847	Oth Gov - WWOCA	20,000	20,000	20,000	20,000	20,000	20,200	20,402	20,606

DEPT -	REVENUES
FUND -	GENERAL FUND
DATE	February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
01 06-02 5848	Showcase Revenue	-	-	-	-	-	-	-	-
01 06-02 5849	Ford Reimb of Interest	-	-	-	-	-	-	-	-
01 06-02 5850	Property Transfer Fine Rev	200	-	-	-	-	-	-	-
01 06-02 5851	Revenue Cost Recovery	12,205	8,300	8,300	8,300	8,300	8,383	8,467	8,551
01 06-02 5853	Prisoner Lodging	7,231	9,000	9,000	9,000	9,000	9,090	9,181	9,273
01 06-02 5854	Utility Reimbursement Rev-Fir	3,403	1,500	1,500	1,500	1,500	1,515	1,530	1,545
01 06-02 5855	Revenue Compost Site	14,093	12,000	12,000	12,000	12,000	12,120	12,241	12,364
01 06-02 5856	Utility Reimbursement Rev-DPW	529	700	700	700	700	707	714	721
01 06-02 5857	Utility Reimb Revenue-Gener	1,020	1,020	1,020	1,020	1,020	1,030	1,041	1,051
01 06-02 5858	Mayors & Municip. Auto Coali.	-	-	-	-	-	-	-	-
01 06-02 5859	Utility Billing Late Fec	6,831	7,500	7,500	7,500	7,500	7,575	7,651	7,727
01 06-02 5860	AT&T Video Serv Franchise	68,914	31,500	68,000	68,000	68,000	68,000	68,000	68,000
01 06-02 5861	AT&T Video Serv InKind PEG	15,506	7,100	15,500	15,500	15,500	15,500	15,500	15,500
01 06-02 5862	Fire OpenHouseDonation Rev	-	-	-	-	-	-	-	-
01 06-02 5863	Rental / User Fees	1,100	1,100	1,100	1,100	1,100	1,111	1,122	1,133
01 06-02 5864	Community Foundation Reimb.	38	-	-	-	-	-	-	-
01 06-02 5866	Rental Income - Fire	14,400	14,400	14,400	14,400	14,400	14,544	14,689	14,836
01 06-02 5867	Police Records Mngt Income	17,925	17,400	17,400	17,400	17,400	17,574	17,750	17,927
CATEGORY TOTAL		842,188	799,467	888,672	847,523	872,523	879,848	887,247	894,719
INTERFUND TRANSFERS									
01 08-00 5914	Contribution DDA	-	-	-	-	-	-	-	-
01 08-00 5910	Contribution Library	64,460	65,000	65,000	65,000	65,000	65,000	65,000	65,000
01 08-00 5916	Major Road Fund Transfer	507,843	480,421	480,421	487,532	494,748	504,643	514,736	525,031
01 08-00 5917	Local Road Fund Transfer	216,665	207,110	207,110	210,373	213,687	217,961	222,320	226,766
01 08-00 5925	Contribution Local Road Cap Prog	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01 08-00 5926	Contribution - Bikepath	-	38,096	38,096	-	-	-	-	-
01 08-00 5929	Budget Stabilization Fund Transfer	259,904	817,470	817,470	523,298	-	-	-	0
01 08-00 5934	Solid Waste Contribution	-	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01 08-00 5940	Special Agency Fund	8,463	-	-	-	-	-	-	0
01 08-00 5960	Contribution Water	175,630	175,630	175,630	178,264	180,938	183,652	186,407	189,203
01 08-00 5961	Contribution Wastewater	175,630	175,630	175,630	178,264	180,938	183,652	186,407	189,203
CATEGORY TOTAL		1,458,595	2,017,357	2,017,357	1,700,731	1,193,311	1,212,908	1,232,869	1,253,203
DEPARTMENTAL TOTAL		9,060,151	9,444,999	9,832,263	8,977,400	8,605,292	8,788,712	8,976,344	9,168,286

DEPT - CITY COUNCIL
FUND - GENERAL FUND
DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL 2014-2015	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-10 6000	Salary - Mayor	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
01 14-10 6001	Salaries - City Council	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01 14-10 7002	Fringes - Mayor	138	138	138	138	138	138	138	138
01 14-10 7001	Fringes - City Council	688	688	688	688	688	688	688	688
	CATEGORY TOTAL	11,626	11,626	11,626	11,626	11,626	11,626	11,626	11,626
PROFESSIONAL & CONTRACTUAL									
01 14-10 8100	City Council Expense	2,599	3,352	3,352	4,000	4,000	4,060	4,121	4,183
01 14-10 8200	Conf.& Workshops	1,184	648	1,635	1,500	1,500	1,523	1,545	1,569
01 14-10 9201	Awards & Plaques	-	250	250	250	250	254	258	261
	CATEGORY TOTAL	3,783	4,250	5,237	5,750	5,750	5,836	5,924	6,013
	DEPARTMENTAL TOTAL	15,409	15,876	16,863	17,376	17,376	17,462	17,550	17,639

DEPT - CITY MANAGER
 FUND - GENERAL FUND
 DATE - February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-12 6011	Salary - City Manager	109,687	109,687	107,418	106,000	106,000	106,000	106,000	106,000
01 14-12 6012	Wage - Admin. Assist. (Note 1)	48,721	49,214	43,537	49,214	49,214	49,214	49,214	49,214
01 14-12 6013	Wage - Admin. Secretary	38,882	38,883	38,883	38,883	38,883	38,883	38,883	38,883
01 14-12 6014	Salary - Assist. City Manager	92,712	92,712	-	-	-	-	-	-
01 14-12 6015	Salary - Economic Development Dir	-	-	-	-	-	-	-	-
01 14-12 6080	Wage - Part Time Help	-	-	-	-	-	-	-	-
01 14-12 6111	Deferred Compensation	10,969	10,969	16,962	7,420	7,420	7,420	7,420	7,420
01 14-12 6213	Overtime	179	-	375	-	-	-	-	-
01 14-12 6311	Merit - City Manager	-	-	-	-	-	-	-	-
01 14-12 6312	Merit - Admin Asst	-	-	-	-	-	-	-	-
01 14-12 6811	Sick Pay - City Manager	4,177	4,177	27,844	-	-	-	-	-
01 14-12 6812	Sick Pay - Admin Assist	-	-	1,614	-	-	-	-	-
01 14-12 6814	Sick Pay - Asst City Manager	1,497	3,209	22,732	-	-	-	-	-
01 14-12 7011	Fringes - City Manager	49,398	52,041	82,609	11,650	11,843	12,040	12,242	12,449
01 14-12 7012	Fringes - Admin. Assist.	29,707	31,742	37,198	39,999	43,016	46,512	49,158	52,043
01 14-12 7013	Fringes - Admin. Secretary	29,612	31,518	31,518	38,000	41,669	45,514	48,970	52,815
01 14-12 7014	Fringes - Assist. City Manager	43,543	43,970	30,527	-	-	-	-	-
01 14-12 7015	Fringes - Economic Development Dir	-	-	-	-	-	-	-	-
01 14-12 7040	Fringes - HRA Expense	6,319	-	-	-	-	-	-	-
CATEGORY TOTAL		465,403	468,122	441,217	291,166	298,044	305,583	311,887	318,824
PROFESSIONAL & CONTRACTUAL									
01 14-12 8111	City Manager Expense	294	500	500	500	500	500	500	500
01 14-12 8211	Conf.& Workshops-City Manager	461	-	371	500	500	500	500	500
01 14-12 8230	Education & Training-City Mgr	423	-	369	500	500	500	500	500
01 14-12 8300	Consultants & Personnel	3,728	5,000	5,000	5,000	5,000	5,075	5,151	5,228
01 14-12 8900	Dues and Memberships	2,089	2,150	2,150	2,150	2,150	2,182	2,215	2,248
01 14-12 8901	City Car Lease Agreement	-	-	-	-	-	-	-	-
01 14-12 8902	Vehicle Allowance	12,000	12,000	6,844	6,000	6,000	6,000	6,000	6,000
CATEGORY TOTAL		18,995	19,650	15,234	14,650	14,650	14,757	14,866	14,977
OPERATING SUPPLIES									
01 14-12 8500	Office Supplies - City Mgr	2,255	2,400	2,400	2,400	2,400	2,436	2,473	2,510
01 14-12 8501	Publication & Printing	500	500	500	500	500	508	515	523
01 14-12 8505	Copier Maint & Supplies	1,698	1,150	1,150	1,265	1,265	1,284	1,303	1,323
CATEGORY TOTAL		4,453	4,050	4,050	4,165	4,165	4,227	4,291	4,355
MAINTENANCE & REPAIRS									
01 14-12 9700	Office Maintenance	-	-	-	100	100	102	103	105
CATEGORY TOTAL		-	-	-	100	100	102	103	105
CAPITAL OUTLAY									
01 14-12 9800	Office Equipment-City Mgr	-	-	-	200	200	203	206	209
CATEGORY TOTAL		-	-	-	200	200	203	206	209
DEPARTMENTAL TOTAL		488,851	491,822	460,501	310,281	317,159	324,872	331,353	338,470

DEPT - ASSESSOR
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
		ACTUAL FY2011-12	CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-14 6013	Wage-Assessing Tech	41,663	41,663	41,663	41,663	41,663	41,663	41,663	
01 14-14 6222	Overtime	449	300	300	300	300	300	300	
01 14-14 7013	Fringes-Assessing Tech	25,172	27,532	31,046	34,154	37,132	40,267	43,058	
	CATEGORY TOTAL	67,284	69,495	73,009	76,117	79,095	82,230	85,021	
PROFESSIONAL & CONTRACTUAL									
01 14-14 8100	Assessing Expense	236	250	250	250	250	254	258	
01 14-14 8103	Contractual Services	81,005	83,084	83,084	83,084	83,084	84,330	85,595	
01 14-14 8230	Education & Training	603	300	603	500	500	508	515	
01 14-14 8307	CAD/GIS Expenditure	5,556	4,500	4,500	7,000	7,000	7,105	7,212	
01 14-14 8600	Data Processing	2,208	2,700	2,700	2,700	2,700	2,741	2,782	
	CATEGORY TOTAL	89,608	90,834	91,137	93,534	93,534	94,937	96,361	
OPERATING SUPPLIES									
01 14-14 8500	Office Supplies	80	150	150	200	200	203	206	
01 14-14 8506	Copier Supplies/Maint	270	300	300	300	300	305	309	
01 14-14 8603	Computer Supplies	72	200	200	200	200	203	206	
	CATEGORY TOTAL	422	650	650	700	700	711	721	
DEPARTMENTAL TOTAL		157,314	160,979	164,796	170,351	173,329	177,878	182,104	186,661

DEPT - BUILDING
 FUND - GENERAL FUND
 DATE - February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-24 6011	Salary - Building Official	76,266	78,854	78,854	78,854	78,854	78,854	78,854	78,854
01 14-24 6012	Wage - Bdg Inspect/Code Enf	54,209	57,848	57,848	57,848	57,848	57,848	57,848	57,848
01 14-24 6022	Wage - Building Sec (1.50 FT, Fire .50)	80,268	63,296	63,296	63,296	63,296	63,296	63,296	63,296
01 14-24 6212	Overtime -- Bldg Inspector	-	1,750	1,750	1,750	1,750	1,750	1,750	1,750
01 14-24 6222	Overtime	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01 14-24 6811	Sick Pay-Building Official	2,540	2,730	2,730	2,730	2,730	2,730	2,730	2,730
01 14-24 6822	Sick Pay-Secretarial	-	1,455	1,455	1,455	1,455	1,455	1,455	1,455
01 14-24 7011	Fringes - Building Official	38,882	41,028	47,821	50,945	54,103	57,666	60,532	63,639
01 14-24 7012	Fringes - Building Inspector	32,369	34,387	39,477	42,438	45,468	48,991	51,636	54,518
01 14-24 7022	Fringes - Building Sec (1.50 FT, Fire .50)	31,956	26,877	37,961	41,268	44,704	48,583	51,657	55,031
01 14-24 7040	Fringes - HRA Expense	2,173	-	-	-	-	-	-	-
CATEGORY TOTAL		318,663	309,225	332,192	341,584	351,208	362,173	370,758	380,122
PROFESSIONAL & CONTRACTUAL									
01 14-24 8001	Contractual Plumbing Inspector Fee	9,952	7,500	9,500	7,500	7,500	7,613	7,727	7,843
01 14-24 8002	Contractual Electrical Inspector Fee	19,944	18,000	18,000	18,000	18,000	18,270	18,544	18,822
01 14-24 8003	Contractual Heating Inspector Fee	17,344	15,000	15,000	15,000	15,000	15,225	15,453	15,685
01 14-24 8006	Contractual Building Inspector	4,266	27,000	27,000	27,000	27,000	27,405	27,816	28,233
01 14-24 8007	Contractual Plan Review	13,768	15,000	15,000	15,000	15,000	15,225	15,453	15,685
01 14-24 8105	Bldg. Inspector & Code Enf. Exp.	-	125	125	520	520	528	536	544
01 14-24 8111	Building Official Expense	5	125	125	250	250	254	258	261
01 14-24 8211	Conf. & Workshops-Building	155	-	155	1,000	1,000	1,015	1,030	1,046
01 14-24 8230	Education & Training-Building	795	1,750	1,750	2,000	2,000	2,030	2,060	2,091
01 14-24 8301	Hearing Officer	-	-	-	500	500	508	515	523
01 14-24 8602	Computer Software & Supplies	770	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 14-24 8900	Dues & Subscriptions	160	600	600	990	990	1,005	1,020	1,035
01 14-24 9000	Telephone	887	1,750	1,750	1,750	1,750	1,776	1,803	1,830
CATEGORY TOTAL		68,046	87,850	90,005	90,510	90,510	91,868	93,247	94,646
OPERATING SUPPLIES									
01 14-24 8500	Office Supplies - Building	461	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 14-24 8501	Publication & Printing-Bldg.	489	950	950	950	950	964	979	993
01 14-24 8503	Gas & Oil - Building	2,598	3,069	3,069	3,264	3,459	3,511	3,564	3,617
01 14-24 8506	Copier Supplies/Maint	1,483	2,000	2,000	2,000	2,000	2,030	2,060	2,091
CATEGORY TOTAL		5,031	7,519	7,519	7,714	7,909	8,028	8,148	8,270
MAINTENANCE & REPAIRS									
01 14-24 9705	Vehicle Maintenance-Building	365	1,900	1,900	2,000	2,000	2,030	2,060	2,091
CATEGORY TOTAL		365	1,900	1,900	2,000	2,000	2,030	2,060	2,091
DEPARTMENTAL TOTAL		392,105	406,494	431,616	441,808	451,627	464,098	474,214	485,132

DEPT - LEGAL ASSISTANCE
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	Year 1		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
		ACTUAL FY2011-12	BUDGET FY2012-13	EST FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
PROFESSIONAL & CONTRACTUAL									
01 14-26 8001	Labor Relations Counsel	1,879	2,500	2,500	2,500	2,500	2,538	2,576	2,614
01 14-26 8002	Labor Negotiations	3,364	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 14-26 8006	Legal - Birach Antenna Far	-	-	20,000	-	-	-	-	-
01 14-26 8700	Litigation	-	7,000	7,000	7,000	7,000	7,105	7,212	7,320
01 14-26 8701	Tax Litigation	117	5,500	5,500	5,500	5,500	5,583	5,666	5,751
01 14-26 8702	Prosecution	30,618	28,450	28,450	30,000	30,000	30,450	30,907	31,370
01 14-26 8703	City Attorney-Meetings\Misc.	13,992	13,450	13,450	15,000	15,000	15,225	15,453	15,685
CATEGORY TOTAL		49,970	58,900	78,900	62,000	62,000	62,930	63,874	64,832
DEPARTMENTAL TOTAL		49,970	58,900	78,900	62,000	62,000	62,930	63,874	64,832

DEPT - CLERK
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-28 6011	Salary - Clerk	54,433	58,062	58,062	58,062	58,062	58,062	58,062	58,062
01 14-28 6013	Wage - Deputy Clerk	42,084	42,084	42,084	42,084	42,084	42,084	42,084	42,084
01 14-28 6024	Wage - Clerk 1	-	-	-	-	-	-	-	-
01 14-28 6080	Part-Time Help	162	-	-	-	-	-	-	-
01 14-28 6213	Overtime - Deputy Clerk	299	-	250	-	-	-	-	-
01 14-28 6811	Sick Time Pay - Clerk	14,404	-	-	-	-	-	-	-
01 14-28 7011	Fringes - Clerk	57,486	28,501	28,955	31,743	34,945	38,600	41,462	44,594
01 14-28 7013	Fringes - Deputy Clerk	18,485	19,288	22,700	23,335	23,673	24,084	24,373	24,669
01 14-28 7024	Fringes - Clerk 1	-	-	-	-	-	-	-	-
01 14-28 7040	Fringes - HRA Expense	2,741	-	-	-	-	-	-	-
01 14-28 7080	Fringes-Part-time	-	-	-	-	-	-	-	-
	CATEGORY TOTAL	190,094	147,935	152,051	155,224	158,764	162,830	165,982	169,409
PROFESSIONAL & CONTRACTUAL									
01 14-28 8001	Election Salaries	7,772	10,500	13,960	12,500	12,500	12,688	12,878	13,071
01 14-28 8101	Election Expense	3,664	5,000	5,500	5,000	5,000	5,075	5,151	5,228
01 14-28 8111	Clerk Expense	223	250	250	250	250	254	258	261
01 14-28 8211	Conf.& Workshops-Clerk	1,209	-	155	1,250	1,250	1,250	1,250	1,250
01 14-28 8230	Education & Training-Clerk	495	600	600	600	600	609	618	627
01 14-28 8300	Consultants & Personnel	-	1,200	1,200	1,200	1,200	1,218	1,236	1,255
01 14-28 8600	Computer Software	-	-	-	-	-	-	-	-
01 14-28 8900	Memberships & Dues	360	360	360	360	360	365	371	376
	CATEGORY TOTAL	13,723	17,910	22,025	21,160	21,160	21,459	21,762	22,069
OPERATING SUPPLIES									
01 14-28 8500	Office Supplies - Clerk	2,770	3,000	3,000	3,000	3,000	3,045	3,091	3,137
01 14-28 8501	Publication & Printing-Clerk	4,088	4,500	4,500	5,000	5,000	5,075	5,151	5,228
	CATEGORY TOTAL	6,858	7,500	7,500	8,000	8,000	8,120	8,242	8,365
CAPITAL OUTLAY									
01 14-28 9800	Office Equipment	781	-	-	-	-	-	-	-
01 14-28 9801	Office Furniture	-	-	-	-	-	-	-	-
	CATEGORY TOTAL	781	-	-	-	-	-	-	-
	DEPARTMENTAL TOTAL	211,456	173,345	181,576	184,384	187,924	192,409	195,985	199,844

DEPT - INFORMATION SYSTEMS
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-30 6080	Part-Time Help Wages	18,962	11,500	11,500	11,500	11,500	11,500	11,500	11,500
01 14-30 7080	Part-Time Help Fringes	1,516	880	880	880	880	880	880	880
	CATEGORY TOTAL	20,478	12,380	12,380	12,380	12,380	12,380	12,380	12,380
PROFESSIONAL & CONTRACTUAL									
01 14-30 8300	Consultant - System Admin	74,152	68,276	68,276	70,380	72,560	74,808	77,053	79,365
01 14-30 8600	Data Processing - Maintenance	8,491	9,000	9,000	9,000	9,000	9,135	9,272	9,411
01 14-30 8601	Data Processing - Contractual	8,125	8,000	8,000	8,000	8,000	8,120	8,242	8,365
01 14-30 8602	Data Processing - Update	2,003	10,000	10,000	10,000	10,000	10,150	10,302	10,457
01 14-30 8603	Data Processing - Internet	1,767	4,000	4,000	4,000	4,000	4,060	4,121	4,183
01 14-30 8604	Support Contract - Website	3,420	3,591	3,591	3,771	3,959	4,018	4,079	4,140
	CATEGORY TOTAL	97,958	102,867	102,867	105,151	107,519	110,291	113,069	115,921
	DEPARTMENTAL TOTAL	118,436	115,247	115,247	117,531	119,899	122,671	125,449	128,301

DEPT - FINANCIAL ADMIN.
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-31 6011	Salary - Financial Director	87,915	87,915	87,915	87,915	87,915	87,915	87,915	87,915
01 14-31 6013	Wage - Deputy Treasurer	57,551	57,552	57,552	57,552	57,552	57,552	57,552	57,552
01 14-31 6025	Wage - Account Clerk 1	42,035	42,197	42,197	42,197	42,197	42,197	42,197	42,197
01 14-31 6026	Wage - Account Clerk	36,579	-	-	-	-	-	-	-
01 14-31 6080	Part-Time Accounting Clerk	10,836	11,500	11,500	11,500	11,500	11,500	11,500	11,500
01 14-31 6213	Overtime - Deputy Treasurer	4,704	2,500	6,500	4,000	4,000	4,000	4,000	4,000
01 14-31 6222	Overtime	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01 14-31 6811	Sick Pay	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043
01 14-31 7011	Fringes - Financial Director	44,419	47,045	54,624	58,173	61,767	65,820	69,087	72,628
01 14-31 7013	Fringes - Deputy Treasurer	32,453	32,398	37,478	40,515	43,588	47,007	49,874	53,053
01 14-31 7026	Fringes- Account Clerk 1	25,578	30,099	31,517	35,153	38,775	42,561	45,981	49,789
01 14-31 7025	Fringes - Account Clerk	26,768	-	-	-	-	-	-	-
01 14-31 7040	Fringes-HRA Expense	14,795	-	-	-	-	-	-	-
01 14-31 7080	Fringes - Part Time	830	880	880	803	803	851	902	956
CATEGORY TOTAL		388,706	316,129	334,206	341,852	352,141	363,446	373,051	383,634
PROFESSIONAL & CONTRACTUAL									
01 14-31 8111	Financial Admin. Expense	400	250	250	450	450	457	464	471
01 14-31 8211	Conf.& Workshops-Fin. Admin.	155	-	-	400	400	406	412	418
01 14-31 8230	Education & Training-Fin.Admin	814	750	750	750	750	761	773	784
01 14-31 8300	Consultants & Personnel-Fin.Ad	1,885	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 14-31 8600	Data Processing - Fin. Admin.	701	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 14-31 8601	Oakland County Data Processing	1,019	1,600	1,600	1,600	1,600	1,624	1,648	1,673
01 14-31 8604	Data Processing - Tax Collection	6,115	6,000	6,000	6,000	6,000	6,090	6,181	6,274
01 14-31 8605	Payroll Service	-	20,143	8,536	20,143	20,143	20,747	21,370	22,011
01 14-31 8900	Memberships & Dues	975	900	900	900	900	914	927	941
CATEGORY TOTAL		12,064	32,643	21,036	33,243	33,243	34,044	34,866	35,709
OPERATING SUPPLIES									
01 14-31 8500	Office Supplies - Fin. Admin.	2,225	3,200	3,200	3,200	3,200	3,248	3,297	3,346
CATEGORY TOTAL		2,225	3,200	3,200	3,200	3,200	3,248	3,297	3,346
CITY AUDIT FEE									
01 14-31 8800	Audit Fee - General	10,190	10,383	10,383	10,581	10,782	10,944	11,108	11,275
CATEGORY TOTAL		10,190	10,383	10,383	10,581	10,782	10,944	11,108	11,275
MAINTENANCE & REPAIRS									
01 14-31 8602	Computer Maintenance-Fin.Admin	7,214	8,378	8,378	8,546	8,717	8,848	8,980	9,115
01 14-31 8603	Computer Programming-Fin.Admin	(1,005)	1,000	1,000	1,000	1,000	1,015	1,030	1,046
CATEGORY TOTAL		6,209	9,378	9,378	9,546	9,717	9,863	10,011	10,161
DEPARTMENTAL TOTAL		419,394	371,733	378,203	398,422	409,083	421,544	432,332	444,124

DEPT - GENERAL OPERATING
 FUND - GENERAL FUND
 DATE - February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
OPERATING SUPPLIES									
01 14-32 8503	Gas & Oil - City Hall	-	-	-	-	-	-	-	-
01 14-32 8504	Postage Expense	18,650	15,500	15,500	18,000	18,000	18,270	18,544	18,822
01 14-32 8505	Copier Service & Supplies-Gen.	7,703	9,000	9,000	11,800	11,800	11,977	12,157	12,339
CATEGORY TOTAL		26,353	24,500	24,500	29,800	29,800	30,247	30,701	31,161
WAGES & FRINGES									
01 14-32 7040	Fringes-HRA Expense	881	103,000	103,000	110,210	117,925	118,000	118,000	118,000
01 14-32 7041	SB7-Hard Cap/80%/20%	-	-	-	-	(216,635)	(245,190)	(268,852)	(295,094)
CATEGORY TOTAL		881	103,000	103,000	110,210	(98,710)	(127,190)	(150,852)	(177,094)
PROFESSIONAL & CONTRACTUAL									
01 14-32 8300	Consultants & Personnel	12,468	-	-	-	-	-	-	-
01 14-32 8400	Community Service	-	-	-	-	-	-	-	-
01 14-32 8401	Minor Home Repair	-	-	-	-	-	-	-	-
01 14-32 8403	Economic Development	6,000	7,500	7,500	7,500	7,500	7,613	7,727	7,843
01 14-32 8404	Mayors & Munic. Auto Coali.	-	-	-	-	-	-	-	-
01 14-32 8501	Publication & Printing-NewsLtr	-	-	-	-	-	-	-	-
01 14-32 8512	Postage & Copier-Library	283	650	650	650	650	660	670	680
01 14-32 8513	Comm Center Rental - Libra	845	845	845	845	845	858	871	884
01 14-32 8602	Computer Maintenance	-	-	-	500	500	-	-	-
01 14-32 8603	Outside Storage	8,189	8,850	8,850	8,850	8,850	8,983	9,117	9,254
01 14-32 8604	Record Retention - Maintenance/Support	15,157	17,570	10,000	10,000	10,000	10,264	10,531	10,803
01 14-32 8802	Audit Fee - Capital Projects	6,798	6,853	6,853	6,983	7,116	7,223	7,331	7,441
01 14-32 8803	Audit Fee - Other	11,004	11,092	11,092	11,302	11,517	11,690	11,865	12,043
01 14-32 8804	Audit Fee - Single Audit	-	6,230	6,230	6,349	6,469	6,566	6,665	6,764
01 14-32 8805	Audit Fee - GASB 34	5,665	5,711	5,711	5,819	5,930	6,019	6,109	6,201
01 14-32 8806	Audit Fee - SAS112	-	-	-	-	-	-	-	-
01 14-32 8900	Memberships - City Hall	7,011	7,000	7,000	7,000	7,000	7,105	7,212	7,320
01 14-32 8904	Auction Costs	1,704	1,400	1,400	1,400	1,400	1,421	1,442	1,464
01 14-32 8905	Property Tax Refund	-	-	-	-	-	-	-	-
CATEGORY TOTAL		75,124	73,701	66,131	67,198	67,777	68,400	69,539	70,696
PUBLIC UTILITY & TELEPHONE									
01 14-32 9000	Telephone - City Hall	8,476	8,500	8,500	8,500	8,500	8,628	8,757	8,888
01 14-32 9601	Natural Gas Expense - General	3,457	5,859	5,859	5,918	5,977	6,067	6,158	6,250
01 14-32 9602	Electrical Expense - General	39,080	49,527	49,527	50,167	50,807	51,569	52,343	53,128
01 14-32 9604	Water Expense - General	6,514	8,050	8,050	8,100	8,150	8,272	8,396	8,522
CATEGORY TOTAL		57,527	71,936	71,936	72,685	73,434	74,536	75,654	76,788
INSURANCE EXPENSE									
01 14-32 9101	Insurance-Workmen's Comp.	99,760	98,753	110,789	113,406	116,581	118,216	119,876	121,560
01 14-32 9102	Insurance-Multi-Peril&Gen Liab	181,152	192,166	192,166	200,089	204,091	207,152	210,260	213,414
CATEGORY TOTAL		280,912	290,919	302,955	313,495	320,672	325,369	330,136	334,974
MAINTENANCE & REPAIRS									
01 14-32 9700	Office Equipment & Repairs	-	-	-	500	500	-	-	-
CATEGORY TOTAL		-	-	-	500	500	-	-	-
DEPARTMENTAL TOTAL		440,797	564,056	568,522	593,888	393,473	371,361	355,177	336,525

DEPT - BLDG. MAINTENANCE
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
OPERATING SUPPLIES									
01 14-33 8506	Custodial Supplies	83	500	500	500	500	508	515	523
01 14-33 8507	Lights	1,259	2,500	2,500	2,500	2,500	2,538	2,576	2,614
	CATEGORY TOTAL	1,342	3,000	3,000	3,000	3,000	3,045	3,091	3,137
PROFESSIONAL & CONTRACTUAL									
01 14-33 9704	Heating & Cooling	3,665	10,000	10,000	10,000	10,000	10,150	10,302	10,457
01 14-33 9705	Custodial Services	5,490	6,500	6,500	6,500	6,500	6,598	6,696	6,797
	CATEGORY TOTAL	9,155	16,500	16,500	16,500	16,500	16,748	16,999	17,254
MAINTENANCE & REPAIRS									
01 14-33 9707	Building Maintenance - General	18,329	31,110	31,110	31,110	31,110	31,577	32,050	32,531
01 14-33 9710	Bldg Maintenance-Library	1,953	4,600	4,600	4,600	4,600	4,669	4,739	4,810
01 14-33 9711	HVAC - Library	2,493	6,200	6,200	6,200	6,200	6,293	6,387	6,483
	CATEGORY TOTAL	22,775	41,910	41,910	41,910	41,910	42,539	43,177	43,824
CAPITAL OUTLAY									
01 14-33 9811	Capital Outlay	-	-	-	-	-	-	-	-
	CATEGORY TOTAL	-	-	-	-	-	-	-	-
DEPARTMENTAL TOTAL		33,272	61,410	61,410	61,410	61,410	62,331	63,266	64,215

DEPT - CULTURAL CENTER
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	Year 1		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
		ACTUAL FY2011-12	BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 14-35 6011	Salary-Comm Serv. Dir (50%, P&R 50%)	38,794	38,794	38,794	38,794	38,794	38,794	38,794	38,794
01 14-35 6014	Wage - Comm Services Supervisor	49,214	49,214	49,214	49,214	49,214	49,214	49,214	49,214
01 14-35 6080	Wage - Monitors	18,337	31,500	31,500	31,500	31,500	31,500	31,500	31,500
01 14-35 6081	Wage - Part-time Prog Coord.	-	-	-	-	-	-	-	-
01 14-35 6222	Overtime	1,513	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01 14-35 6314	Merit-Comm Serv Dir	-	-	-	-	-	-	-	-
01 14-35 6811	Sick Time Payout	944	-	-	-	-	-	-	-
01 14-35 7011	Fringes-Comm Serv. Dir. (50%, P&R 50%)	15,342	15,725	18,957	19,893	20,713	21,623	22,383	23,199
01 14-35 7014	Fringes - Comm Center Sup	33,043	34,962	39,404	42,571	45,931	49,822	52,912	56,132
01 14-35 7040	Fringes-HRA Expense	1,704	-	-	-	-	-	-	-
01 14-35 7080	Fringes- Monitors	2,950	5,279	5,279	5,279	5,279	5,596	5,931	6,287
CATEGORY TOTAL		161,841	176,474	184,148	188,250	192,430	197,549	201,736	206,129
OPERATING SUPPLIES									
01 14-35 8506	Custodial Supplies	499	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 14-35 8507	Lights bulbs	780	200	780	780	1,000	1,000	1,000	1,000
CATEGORY TOTAL		1,279	1,200	1,780	1,780	2,000	2,015	2,030	2,046
PROFESSIONAL & CONTRACTUAL									
01 14-35 8100	Mileage & Reimb	128	150	150	150	150	152	155	157
01 14-35 8400	Community Programs	1,912	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 14-35 8501	Publication & Printing	14,611	2,100	2,100	2,100	2,163	2,195	2,228	2,262
01 14-35 8602	Computer Supplies & Maint	128	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 14-35 9102	Insurance-Multi-Peril	16,129	17,466	17,466	17,466	17,466	17,728	17,994	18,264
01 14-35 9704	Heating & Cooling	3,292	8,000	8,000	8,000	8,000	8,120	8,242	8,365
01 14-35 9705	Custodial Services	10,462	10,480	10,480	11,000	11,000	11,165	11,332	11,502
01 14-35 9706	Room Arrangement Expense	13,933	17,750	17,750	17,750	18,500	18,778	19,059	19,345
01 14-35 9708	Weekend Preparation	5,436	9,500	9,500	10,000	10,000	10,150	10,302	10,457
CATEGORY TOTAL		66,031	68,446	68,446	69,466	70,279	71,333	72,403	73,489
PUBLIC UTILITY & TELEPHONE									
01 14-35 9601	Natural Gas Expense	7,827	10,102	10,102	10,204	10,305	10,460	10,616	10,776
01 14-35 9602	Electrical Expense	22,827	23,684	23,684	25,595	25,922	26,311	26,705	27,106
CATEGORY TOTAL		30,654	33,786	33,786	35,799	36,227	36,770	37,322	37,882
MAINTENANCE & REPAIRS									
01 14-35 9707	Building Maintenance - General	18,748	23,700	23,700	24,000	24,000	24,360	24,725	25,096
CATEGORY TOTAL		18,748	23,700	23,700	24,000	24,000	24,360	24,725	25,096
CAPITAL OUTLAY									
01 14-35 9800	Community Equipment	3,980	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 14-35 9801	Community Furniture	1,500	1,000	1,000	1,500	1,600	1,624	1,648	1,673
CATEGORY TOTAL		5,480	2,000	2,000	2,500	2,600	2,639	2,679	2,719
DEPARTMENTAL TOTAL		284,033	305,606	313,860	321,795	327,536	334,666	340,895	347,360

DEPT - FIRE
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 16-35 6010	Salary - Public Safety Dir (50%, Police 50%)	43,097	43,097	43,097	43,097	43,097	43,097	43,097	43,097
01 16-35 6011	Salary - Fire Chief	80,318	80,318	80,318	80,318	80,318	80,318	80,318	80,318
01 16-35 6012	Salary - Fire Captain	-	-	-	-	-	-	-	-
01 16-35 6022	Wage - Fire Secretary (50%, Bldg 50%)	31,526	21,099	21,099	21,099	21,099	21,099	21,099	21,099
01 16-35 6025	Wage -Records Manager (40%,Police 60%)	24,558	24,652	24,652	24,652	24,652	24,652	24,652	24,652
01 16-35 6080	Part Time Help-Clerical	13,952	14,160	14,160	14,160	14,160	14,160	14,160	14,160
01 16-35 6081	Wages-Pub Saf Training Coor (50%, Fire 50%)	27,420	19,110	19,110	19,110	19,110	19,110	19,110	19,110
01 16-35 6082	Part Time Inspector	83,751	76,440	76,440	76,440	76,440	76,440	76,440	76,440
01 16-35 6222	Secretary Overtime	693	-	500	500	500	500	500	500
01 16-35 6511	Unemployment Compensation	-	-	-	-	-	-	-	-
01 16-35 6810	Sick Pay Out-Public Safety Dir	-	-	-	-	-	-	-	-
01 16-35 6822	Sick Time Pay - Fire	8,012	-	-	-	-	-	-	-
01 16-35 7010	Fringes - Public Safety Dir (50%, Police 50%)	3,419	4,393	4,393	4,525	4,604	4,685	4,768	4,853
01 16-35 7011	Fringes - Fire Chief	27,924	28,971	29,373	31,944	34,817	38,091	40,663	43,472
01 16-35 7012	Fringes - Fire Captain	-	-	-	-	-	-	-	-
01 16-35 7022	Fringes - Fire Secretary (50%, Bldg 50%)	18,866	9,276	9,276	13,756	14,901	16,194	17,219	18,344
01 16-35 7025	Fringes - Records Manager (40%,Police 60%)	18,035	18,268	18,268	20,629	21,896	23,376	24,476	25,670
01 16-35 7040	Fringes-HRA Expense	1,179	-	-	-	-	-	-	-
01 16-35 7080	Fringes-Part Time Clerical	1,067	1,120	1,120	1,148	1,148	1,217	1,290	1,367
01 16-35 7081	Fringes-Pub Saf Training Coor (50%, Police 50%)	2,087	1,462	1,462	1,503	1,503	1,593	1,689	1,790
01 16-35 7082	Fringes - PT Inspector	6,407	5,848	5,848	6,010	6,175	6,546	6,938	7,355
CATEGORY TOTAL		392,311	348,214	349,116	358,891	364,420	371,078	376,418	382,228
PAID ON CALL									
01 16-35 8001	Assistant Chief's Compensation	1,500	-	-	-	-	-	-	-
01 16-35 8002	Paid-On-Call Firefighters	144,977	177,200	177,200	179,858	182,556	185,294	188,074	190,895
01 16-35 8005	Rapid Response Program	74,496	74,500	74,500	75,618	76,752	77,903	79,072	80,258
01 16-35 8006	Public Safety Director Fee	-	-	-	-	-	-	-	-
01 16-35 8102	Officer's Compensation	5,250	7,800	7,800	7,800	7,800	7,800	7,800	7,800
CATEGORY TOTAL		226,223	259,500	259,500	263,276	267,108	270,997	274,945	278,952
OPERATING SUPPLIES									
01 16-35 8500	Office Supplies - Fire	1,115	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 16-35 8503	Gas & Oil - Fire	11,318	14,063	14,063	14,957	15,850	16,088	16,329	16,574
01 16-35 8505	Copy Machine Supplies & Maint.	1,250	1,650	1,650	1,650	1,650	1,675	1,700	1,725
01 16-35 8508	Medical Supplies	2,540	9,384	9,384	6,150	6,150	6,242	6,336	6,431
01 16-35 8509	Uniforms	5,941	6,000	6,000	6,000	6,000	6,090	6,181	6,274
01 16-35 8602	Computer Supplies & Maintenance	8,976	10,000	10,000	10,000	10,000	10,150	10,302	10,457
01 16-35 9200	Miscellaneous Operating Exp.	711	-	-	800	800	812	824	837
CATEGORY TOTAL		31,851	42,597	42,597	41,057	41,950	42,579	43,218	43,866
PROFESSIONAL & CONTRACTUAL									
01 16-35 8111	Fire Chief Expense	384	250	250	500	500	508	515	523
01 16-35 8211	Conf. & Workshops-Fire	1,955	-	-	2,000	2,000	2,030	2,060	2,091
01 16-35 8230	Education & Training-Fire	23,330	25,000	25,000	25,000	25,000	25,375	25,756	26,142
01 16-35 8300	Consultants & Personnel-Fire	1,294	1,000	1,600	1,000	1,000	1,015	1,030	1,046
01 16-35 8306	Fire Personnel-Medical Eva	7,052	12,000	12,000	12,000	12,000	12,180	12,363	12,548
01 16-35 8308	Cost Recovery	24,831	-	-	-	-	-	-	-
01 16-35 8900	Memberships	3,676	5,500	5,500	5,500	5,500	5,583	5,666	5,751
01 16-35 8901	Mileage Reimbursement	-	-	-	250	250	254	258	261
01 16-35 8902	Fire Chief Lease Vehicle	-	-	-	-	-	-	-	-
01 16-35 9103	Fire Insurance - Disability	9,334	9,335	9,335	9,825	9,825	9,972	10,122	10,274
01 16-35 9301	Fire Prevention Education	7,901	7,500	7,500	7,500	7,500	7,613	7,727	7,843
CATEGORY TOTAL		79,757	60,585	61,185	63,575	63,575	64,529	65,497	66,479
PUBLIC UTILITY & TELEPHONE									
01 16-35 9000	Telephone - Fire	8,600	11,162	11,162	11,574	11,986	12,166	12,348	12,534
01 16-35 9001	Fire Dispatch	24,269	24,441	24,441	24,930	25,429	25,810	26,198	26,591
01 16-35 9601	Natural Gas Expense - Fire	7,407	9,097	9,097	9,215	9,332	9,472	9,614	9,758
01 16-35 9602	Electrical Expense - Fire	14,739	15,416	15,416	15,632	15,847	16,085	16,326	16,571
CATEGORY TOTAL		55,015	60,116	60,116	61,351	62,594	63,533	64,486	65,453
MAINTENANCE & REPAIRS									
01 16-35 9703	Firefighting Equipment Maint.	10,911	15,250	15,250	15,250	15,250	15,479	15,711	15,947
01 16-35 9705	Vehicle Maintenance-Fire	4,746	11,135	11,135	11,135	12,000	12,180	12,363	12,548

DEPT - FIRE
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
01 16-35 9707	Building Maintenance - Fire	23,483	20,000	20,000	20,000	22,250	22,584	22,923	23,266
01 16-35 9708	Custodial Services	2,455	2,880	2,880	2,950	2,950	2,994	3,039	3,085
	CATEGORY TOTAL	41,595	49,265	49,265	49,335	52,450	53,237	54,035	54,846
	CAPITAL OUTLAY								
01 16-35 9801	Office Furniture - Fire	-	-	-	200	-	-	-	-
01 16-35 9803	Firefighting Equipment	37,362	38,790	38,790	38,790	38,790	39,372	39,962	40,562
01 16-35 9805	Vehicle Repairs	6,950	11,500	11,500	11,500	11,500	11,673	11,848	12,025
	CATEGORY TOTAL	44,312	50,290	50,290	50,490	50,290	51,044	51,811	52,589
	DEPARTMENTAL TOTAL	871,064	870,567	872,069	887,974	902,387	916,997	930,410	944,413

DEPT - POLICE
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
		ACTUAL FY2011-12	CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 16-37 6011	Salary - Public Safety Dir (50%,Fire 50%)	43,097	43,097	43,097	43,097	43,097	43,097	43,097	
01 16-37 6022	Wage - Police Secretaries	81,079	81,229	81,229	81,229	81,229	81,229	81,229	
01 16-37 6023	Wage - Police Sergeants	369,085	378,899	378,899	378,899	378,899	378,899	378,899	
01 16-37 6024	Wage - Police Officers	903,745	911,080	911,080	911,080	911,080	911,080	911,080	
01 16-37 6025	Wage-Records Manager (60%,Fire 40%)	35,571	36,978	36,978	36,978	36,978	36,978	36,978	
01 16-37 6080	Part-time Assistance (Park Patrol)	6,970	10,800	10,800	10,800	10,800	10,800	10,800	
01 16-37 6085	Crossing Guard	982	1,033	1,033	1,033	1,033	1,033	1,033	
01 16-37 6086	Part-time Help (Clerical)	11,528	13,151	13,151	13,151	13,151	13,151	13,151	
01 16-37 6087	Wage - PT Civilian Desk Aides	126,423	132,720	132,720	132,720	132,720	132,720	132,720	
01 16-37 6088	Wages-Pub Saf Training Coor (50%,Fire 50%)	26,685	19,110	19,110	19,110	19,110	19,110	19,110	
01 16-37 6222	Overtime - Police Secretaries	574	1,800	1,800	1,800	1,800	1,800	1,800	
01 16-37 6223	Overtime - Sergeants	37,505	39,300	39,300	39,300	39,300	39,300	39,300	
01 16-37 6224	Overtime - Police Officers	31,461	40,000	40,000	40,000	40,000	40,000	40,000	
01 16-37 6225	Overtime - Records Manager	1,837	2,000	2,000	2,000	2,000	2,000	2,000	
01 16-37 6323	Overtime-302 Training PD. Sgt.	-	500	500	500	500	500	500	
01 16-37 6324	Overtime-302 Training PD. Off.	-	1,000	1,000	1,000	1,000	1,000	1,000	
01 16-37 6423	Holiday Pay - Sergeants	20,905	18,147	18,147	18,147	18,147	18,147	18,147	
01 16-37 6424	Holiday Pay - Police Officers	43,267	42,776	42,776	42,776	42,776	42,776	42,776	
01 16-37 6523	Educational Incentive Pay-Sgt.	4,750	4,750	4,750	4,750	4,750	4,750	4,750	
01 16-37 6524	Educational Incentive Pay-Off.	12,250	12,250	12,250	12,250	12,250	12,250	12,250	
01 16-37 6623	Spec.Sgt.Holiday Work Pay	1,650	1,900	1,900	1,900	1,900	1,900	1,900	
01 16-37 6624	Spec.Pol.Off.Holiday Work Pay	2,650	4,800	4,800	4,800	4,800	4,800	4,800	
01 16-37 6723	Longevity Pay-Sergeants	13,777	12,456	12,456	12,456	12,456	12,456	12,456	
01 16-37 6724	Longevity Pay-Police Officers	22,452	24,729	24,729	24,729	24,729	24,729	24,729	
01 16-37 6725	Longevity - Records Manager	1,228	1,228	1,228	1,228	1,228	1,228	1,228	
01 16-37 6822	Sick Pay Out-Secretary	2,133	2,801	2,801	2,801	2,801	2,801	2,801	
01 16-37 6823	Sick Pay Out-Sergeants	16,325	3,484	3,484	3,484	3,484	3,484	3,484	
01 16-37 6824	Sick Pay Out-Officers	-	-	-	1,502	1,502	1,502	1,502	
01 16-37 7011	Fringes - Public Safety Dir (50%,Fire 50%)	3,465	4,395	4,395	4,525	4,604	4,685	4,768	
01 16-37 7022	Fringes - Police Secretaries	42,526	56,181	58,356	64,509	70,664	77,457	83,057	
01 16-37 7023	Fringes - Police Sergeants	264,230	288,162	303,307	324,576	343,793	365,429	382,598	
01 16-37 7024	Fringes - Police Officers	526,292	504,143	526,270	569,194	610,255	655,173	692,729	
01 16-37 7025	Fringes - Records Manager (60%, Fire 40%)	26,184	27,402	27,402	30,943	32,844	35,065	36,713	
01 16-37 7040	Fringes-HRA Expense	31,017	-	-	-	-	-	-	
01 16-37 7080	Fringes-Part-Time Assistance	533	826	826	846	869	921	976	
01 16-37 7083	Fringes - Police Reserves	-	153	153	153	153	162	172	
01 16-37 7086	Fringes - Part-time Assistance	882	1,006	1,006	1,006	1,006	1,066	1,130	
01 16-37 7087	Fringes - Civilian Desk Aides	9,671	10,153	10,153	10,442	10,729	11,373	12,055	
01 16-37 7088	Fringes-Pub Saf Training Coor (50%,Fire 50%)	2,052	1,462	1,462	1,486	1,544	1,637	1,735	
01 16-37 8006	Public Safety Director Fee	-	-	-	-	-	-	-	
CATEGORY TOTAL		2,724,781	2,735,901	2,775,348	2,851,201	2,919,981	2,996,487	3,059,457	3,128,731
OPERATING SUPPLIES									
01 16-37 8500	Office Supplies - Police	2,447	2,500	2,500	3,500	3,750	3,806	3,863	
01 16-37 8501	Publication & Printing-Police	1,629	2,000	2,000	4,000	4,000	4,060	4,121	
01 16-37 8503	Gas & Oil - Police	40,030	46,276	46,276	49,216	52,156	52,938	53,732	
01 16-37 8505	Copier Supplies & Maint-Police	3,040	3,000	3,000	3,500	3,500	3,553	3,606	
01 16-37 8506	Custodial Supplies	666	500	500	700	700	711	721	
CATEGORY TOTAL		47,812	54,276	54,276	60,916	64,106	65,068	66,044	67,034
PROFESSIONAL & CONTRACTUAL									
01 16-37 8111	Public Safety Dir Expense	121	250	250	500	500	508	515	
01 16-37 8211	Conf.& Workshops-Police	209	-	-	2,000	2,000	2,030	2,060	
01 16-37 8230	Training-Police	9,553	15,000	15,000	15,000	15,000	15,225	15,453	
01 16-37 8240	Education - Tuition	1,577	2,000	2,000	5,000	5,000	5,075	5,151	
01 16-37 8300	Consultants & Personnel-Police	5,580	15,000	15,000	15,000	15,000	15,225	15,453	
01 16-37 8509	Uniform & Cleaning Allowance	15,780	17,325	17,325	17,325	17,325	17,585	17,849	
01 16-37 8510	Civilian Desk Aides - Additional Costs	2,460	3,000	3,000	4,000	4,000	4,060	4,121	
01 16-37 8601	Computer Software & Supplies	10,872	7,500	7,500	7,500	7,500	7,613	7,727	
01 16-37 8900	Memberships	928	1,250	1,250	1,250	1,250	1,269	1,288	
01 16-37 8901	Auto Washing	1,203	1,250	1,250	2,000	2,000	2,030	2,060	
01 16-37 8902	City Car Lease Agreement	-	-	-	-	-	-	-	
01 16-37 8903	Auto Towing	310	200	200	200	200	203	206	
01 16-37 9101	Insurance-County Maintenance	-	-	-	1,550	1,550	1,573	1,597	
01 16-37 9201	Operating Expense - Emerg Management	11	500	500	2,000	2,000	2,030	2,060	
01 16-37 9301	Witness Fees	53	250	250	250	250	254	258	
01 16-37 9302	Equipment Rental - Radio Rental	27,112	44,625	44,625	44,625	44,625	45,294	45,974	
01 16-37 9303	Law Enforcement Supplies	15,361	27,000	27,000	27,000	27,000	27,405	27,816	
01 16-37 9304	Crime Prevention	319	1,000	1,000	2,000	2,000	2,030	2,060	
01 16-37 9305	Police Auxiliary Program-Supplies	291	750	750	2,800	2,800	2,842	2,885	
CATEGORY TOTAL		91,740	136,900	136,900	150,000	150,000	152,250	154,534	156,852
PUBLIC UTILITY & TELEPHONE									
01 16-37 9000	Telephone	9,237	8,500	8,500	8,500	8,500	8,628	8,757	

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
01 16-37 9001	Police Radio Dispatch Service	97,075	97,762	97,762	99,713	101,703	103,229	104,777	106,349
01 16-37 9002	Cellular Phones/Pagers	3,724	4,500	4,500	5,000	5,000	5,075	5,151	5,228
01 16-37 9601	Natural Gas Expense	3,376	3,167	3,167	5,724	5,781	5,868	5,956	6,045
01 16-37 9602	Electrical Expense	25,072	30,000	30,000	32,762	33,180	33,678	34,183	34,696
CATEGORY TOTAL		138,484	143,929	143,929	151,699	154,164	156,476	158,824	161,206
MAINTENANCE & REPAIR									
01 16-37 9700	Office Equipment Maint.-Police	717	500	500	1,100	1,100	1,117	1,133	1,150
01 16-37 9703	Custodial Services	10,308	13,000	13,000	15,000	15,000	15,225	15,453	15,685
01 16-37 9705	Vehicle Maintenance-Police	12,450	12,450	12,450	12,450	12,450	12,637	12,826	13,019
01 16-37 9706	Communication Equipt.Maint-Pol	3,906	4,000	4,000	4,600	4,600	4,669	4,739	4,810
01 16-37 9707	Building Maintenance - Police	-	-	-	-	-	-	-	-
01 16-37 9708	Radar Maintenance - Police	-	1,500	1,500	1,500	1,500	1,523	1,545	1,569
CATEGORY TOTAL		27,381	31,450	31,450	34,650	34,650	35,170	35,697	36,233
CAPITAL OUTLAY									
01 16-37 9800	Office Equipment - Police	190	400	400	800	800	812	824	837
01 16-37 9801	Office Furniture - Police	60	-	-	2,500	2,500	2,538	2,576	2,614
01 16-37 9805	Vehicle Repair - Police	7,097	14,000	14,000	14,000	14,000	14,210	14,423	14,639
01 16-37 9811	Capital Outlay	2,093	-	-	-	-	-	-	-
CATEGORY TOTAL		9,440	14,400	14,400	17,300	17,300	17,560	17,823	18,090
DEPARTMENTAL TOTAL		3,039,638	3,116,856	3,156,303	3,265,766	3,340,201	3,423,010	3,492,378	3,568,146

DEPT -	DPW
FUND -	GENERAL FUND
DATE	February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 18-39 6011	Salary - DPW Director	75,195	75,195	75,195	75,195	75,195	75,195	75,195	75,195
01 18-39 6022	Wage - Secretary	42,035	42,035	42,035	42,035	42,035	42,035	42,035	42,035
01 18-39 6026	Wage - DPW Foreman/Asst. Foreman	112,209	113,619	113,619	113,619	113,619	113,619	113,619	113,619
01 18-39 6027	Wage - DPW Employees	332,562	345,045	345,045	345,045	345,045	345,045	345,045	345,045
01 18-39 6080	Part-time & Seasonal Help-DPW	32,726	49,000	49,000	49,000	49,000	49,000	49,000	49,000
01 18-39 6222	Overtime - Secretary	631	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01 18-39 6226	Overtime - DPW Supervisory	3,876	13,400	13,400	13,400	13,400	13,400	13,400	13,400
01 18-39 6227	Overtime - DPW Employees	28,568	23,000	23,000	23,700	23,700	23,000	23,000	23,000
01 18-39 6280	Overtime - Part-Time	242	-	-	-	-	-	-	-
01 18-39 7011	Fringes - DPW Director	28,627	29,450	35,602	37,549	39,142	40,780	42,334	44,023
01 18-39 7022	Fringes - Secretary	26,499	30,099	31,237	34,873	38,495	42,281	45,701	49,509
01 18-39 7026	Fringes - DPW Foreman/Asst. Foreman	58,943	62,083	77,846	84,890	91,980	99,798	106,247	113,355
01 18-39 7027	Fringes - DPW Employees	216,558	229,852	238,714	257,825	277,444	299,845	317,260	336,337
01 18-39 7040	Fringes-HRA Expense	12,687	-	-	-	-	-	-	-
01 18-39 7080	Fringes - Part-time Help DPW	2,847	4,500	4,500	4,500	4,500	4,770	5,056	5,360
CATEGORY TOTAL		974,205	1,018,278	1,050,193	1,082,631	1,114,556	1,149,767	1,178,895	1,210,884
OPERATING SUPPLIES									
01 18-39 8451	Municipal Parking	1,443	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 18-39 8503	Gas & Oil - DPW	38,443	47,042	47,042	50,031	53,019	53,814	54,621	55,441
01 18-39 8504	Printing & Postage	-	250	250	250	250	254	258	261
01 18-39 8506	Copier Supplies & Maintena	300	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 18-39 8509	Uniform Allowance	4,002	4,050	4,050	4,050	4,050	4,111	4,172	4,235
01 18-39 8510	Tools & Supplies - DPW	10,715	10,000	10,000	10,000	10,000	10,150	10,302	10,457
01 18-39 8520	Road Maintenance Supplies-DPW	30,822	40,000	40,000	40,000	40,000	40,600	41,209	41,827
01 18-39 8521	Dust Control	-	-	-	-	-	-	-	-
01 18-39 8522	Culverts	4,376	6,000	6,000	6,000	6,000	6,090	6,181	6,274
01 18-39 8523	Landscape Material	21,999	20,000	20,000	20,000	20,000	20,300	20,605	20,914
01 18-39 8524	Street Trees Maintenance	4,173	7,500	7,500	7,500	7,500	7,613	7,727	7,843
01 18-39 8527	Storm Drainage	5,875	5,900	5,900	5,900	5,900	5,989	6,078	6,170
01 18-39 8550	Road Markings	36,081	38,000	38,000	38,000	38,000	38,570	39,149	39,736
01 18-39 9706	Park Maintenance Material	21,995	20,000	20,000	20,000	20,000	20,300	20,605	20,914
CATEGORY TOTAL		180,224	202,242	202,242	205,231	208,219	211,342	214,512	217,730
PROFESSIONAL & CONTRACTUAL									
01 18-39 8111	Director's Expense	164	250	250	250	250	254	258	261
01 18-39 8211	Conf. & Workshops-DPW	1,477	-	-	1,500	1,500	1,523	1,545	1,569
01 18-39 8230	Education & Training-DPW	1,094	1,000	1,000	2,000	2,000	2,030	2,060	2,091
01 18-39 8240	Education - Tuition	2,332	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 18-39 8300	Consultants & Personnel-DPW	46,339	50,000	50,000	55,000	55,000	55,825	56,662	57,512
01 18-39 8500	Office Supplies	1,233	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 18-39 8526	Bikepath Maintenance	1,702	-	-	-	-	-	-	-
01 18-39 8530	Traffic Control Supplies-DPW	6,854	7,000	7,000	7,000	7,000	7,105	7,212	7,320
01 18-39 8540	Snow Removal Supplies-DPW	55,414	65,000	65,000	75,000	75,000	76,125	77,267	78,426
01 18-39 8601	Computer Software	-	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 18-39 8602	Computer Supplies	435	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 18-39 8900	Dues & Subscriptions	-	150	150	150	150	152	155	157
01 18-39 9302	Equipment Rental - DPW	2,078	3,000	3,000	3,000	3,000	3,045	3,091	3,137
01 18-39 9303	Street Sweeping	24,390	22,000	22,000	22,000	22,000	22,330	22,665	23,005
CATEGORY TOTAL		143,512	153,900	153,900	171,400	171,400	173,971	176,581	179,229
PUBLIC UTILITY & TELEPHONE									
01 18-39 9000	Telephone - DPW	12,128	14,017	14,017	14,535	15,052	15,278	15,507	15,740
01 18-39 9601	Natural Gas Expense - DPW	6,150	12,122	12,122	12,244	12,366	12,551	12,740	12,931
01 18-39 9602	Electrical Expense - DPW	15,430	19,710	19,710	19,964	20,219	20,522	20,830	21,143
01 18-39 9603	Street Lighting	68,145	64,908	64,908	65,815	66,723	67,724	68,740	69,771
CATEGORY TOTAL		101,853	110,757	110,757	112,558	114,360	116,075	117,817	119,584
MAINTENANCE & REPAIR									
01 18-39 9705	Vehicle Maintenance-DPW	20,183	21,000	21,000	21,000	21,000	21,315	21,635	21,959
01 18-39 9703	Custodial Services	2,040	2,040	2,040	2,040	2,040	2,071	2,102	2,133
01 18-39 9707	Garage Maintenance - DPW	7,242	10,960	10,960	10,960	10,960	11,124	11,291	11,461
01 18-39 9708	Equipment Maintenance - DPW	19,000	19,000	19,000	19,000	19,000	19,285	19,574	19,868
01 18-39 9771	Cemetery-Landscape/Maint Contract	7,256	-	-	3,000	3,000	3,045	3,091	3,137
CATEGORY TOTAL		55,721	53,000	53,000	56,000	56,000	56,840	57,693	58,558

DEPT - DPW
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
CAPITAL OUTLAY									
01 18-39 9805	Vehicle Repairs-DPW	5,771	6,000	6,000	6,000	6,000	6,090	6,181	6,274
01 18-39 9803	Garage Equipment	8,931	9,000	9,000	9,000	9,000	9,135	9,272	9,411
	CATEGORY TOTAL	14,702	15,000	15,000	15,000	15,000	15,225	15,453	15,685
	DEPARTMENTAL TOTAL	1,470,217	1,553,177	1,585,092	1,642,820	1,679,535	1,723,221	1,760,950	1,801,670

DEPT - BOARD OF APPEALS
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 20-44 6022	Wage-Recording Secretary B/A	453	900	900	900	900	900	900	900
	CATEGORY TOTAL	453	900	900	900	900	900	900	900
OPERATING SUPPLIES									
01 20-44 8201	Conf & Workshops	-	-	-	800	800	812	824	837
01 20-44 9200	Miscellaneous Operating Exp	2,378	2,300	2,300	2,300	2,300	2,335	2,370	2,405
	CATEGORY TOTAL	2,378	2,300	2,300	3,100	3,100	3,147	3,194	3,242
	DEPARTMENTAL TOTAL	2,831	3,200	3,200	4,000	4,000	4,047	4,094	4,142

DEPT - BOARD OF REVIEW
 FUND - GENERAL FUND
 DATE - February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 20-45 7000	Wage-Recording Secretary B/R	-	-	-	-	-	-	-	-
	CATEGORY TOTAL	-	-	-	-	-	-	-	-
PROFESSIONAL & CONTRACTUAL									
01 20-45 8000	Members Exp. - Bd. of Review	600	600	-	600	600	600	600	600
	CATEGORY TOTAL	600	600	-	600	600	600	600	600
OPERATING SUPPLIES									
01 20-45 9200	Miscellaneous Operating Exp.	490	550	550	600	600	609	618	627
	CATEGORY TOTAL	490	550	550	600	600	609	618	627
	DEPARTMENTAL TOTAL	1,090	1,150	550	1,200	1,200	1,209	1,218	1,227

DEPT -	PLANNING COMMISSION
FUND -	GENERAL FUND
DATE	February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 20-48 6022	Wage-Recording Secretary P/C	738	1,500	1,500	1,500	1,500	1,500	1,500	1,500
CATEGORY TOTAL		738	1,500	1,500	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL & CONTRACTUAL									
01 20-48 8000	Legal Counsel - Planning	604	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 20-48 8102	Planning Commission Expense	216	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 20-48 8221	Conf.& Workshops-Planning Comm	-	1,500	1,500	1,500	1,500	1,523	1,545	1,569
01 20-48 8300	Consultants & Personnel	10,365	11,300	11,300	11,300	11,300	11,470	11,642	11,816
01 20-48 8301	Special Studies	28,372	10,000	10,000	10,000	10,000	10,150	10,302	10,457
01 20-48 8303	Update Ord., Maps, etc.	8,626	7,000	7,000	7,000	7,000	7,105	7,212	7,320
01 20-48 8304	SPR Easement Exp	-	-	-	-	-	-	-	-
01 20-48 8501	Printing and Publication	1,433	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 20-48 8900	Memberships & Dues	185	500	500	500	500	508	515	523
01 20-48 9200	Miscellaneous Operating Exp.	-	-	-	-	-	-	-	-
CATEGORY TOTAL		49,801	34,800	34,800	34,800	34,800	35,322	35,852	36,390
DEPARTMENTAL TOTAL		50,539	36,300	36,300	36,300	36,300	36,822	37,352	37,890

DEPT - SENIOR CITIZENS ACTIVITIES
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 20-50 6081	Wages - Senior Coord (Part-Time)	20,834	22,909	22,909	22,909	22,909	22,909	22,909	22,909
01 20-50 6082	Wages - Part-Time Help	4,581	4,951	4,951	4,951	4,951	4,951	4,951	4,951
01 20-50 7081	Fringes - Senior Coordinator	1,602	1,753	1,753	1,753	1,753	1,753	1,753	1,753
01 20-50 7082	Fringes - Part-Time Help	350	379	379	379	379	379	379	379
CATEGORY TOTAL		27,367	29,992	29,992	29,992	29,992	29,992	29,992	29,992
OPERATING EXPENSES									
01 20-50 8400	Senior Citizens Activities	6,710	4,400	4,400	4,400	4,400	4,466	4,533	4,601
01 20-50 8401	Senior Special Events	20,984	20,000	20,000	20,000	20,000	20,300	20,605	20,914
01 20-50 8408	Senior Transportation	24	4,000	4,000	4,000	4,000	4,060	4,121	4,183
01 20-50 8500	Senior Supplies	1,805	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 20-50 8501	Publication & Printing	-	-	-	-	-	-	-	-
CATEGORY TOTAL		29,523	30,400	30,400	30,400	30,400	30,856	31,320	31,791
DEPARTMENTAL TOTAL		56,890	60,392	60,392	60,392	60,392	60,848	61,312	61,783

DEPT - PARKS & RECREATION
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL FY2012-13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
SALARIES & WAGES									
01 20-54 6011	Salary - Parks & Rec Dir (50%, Cul Cen 50%)	38,794	38,794	38,794	38,794	38,794	38,794	38,794	38,794
01 20-54 6014	Wage - Recreational Supervisor	48,359	48,359	48,359	48,359	48,359	48,359	48,359	48,359
01 20-54 6018	Wage - Parks & Rec Coordinator	38,882	38,883	38,883	38,883	38,883	38,883	38,883	38,883
01 20-54 6080	Part-time Help Prog. Coord.	442	-	-	-	-	-	-	-
01 20-54 6222	Overtime	1,823	500	500	844	500	500	500	500
01 20-54 6811	Sick Time Pay - Recreation	944	-	-	-	-	-	-	-
01 20-54 6814	Sick Time Pay - Recreation	1,674	1,674	1,674	1,674	1,674	1,674	1,674	1,674
01 20-54 7011	Fringes - Parks & Rec Dir (50%, Cul Cen 50%)	15,360	15,725	18,957	19,893	20,713	21,623	22,383	23,199
01 20-54 7014	Fringes - Recreational Supervisor	31,596	31,890	36,210	39,051	42,026	45,479	48,081	50,921
01 20-54 7018	Fringes-Parks & Rec Coordinator	29,781	31,518	35,123	38,154	41,452	45,265	48,166	51,336
01 20-54 7080	Fringes-Part-time Prog. Coordi	-	-	-	-	-	-	-	-
01 20-54 7040	Fringes-HRA Expense	2,573	-	-	-	-	-	-	-
CATEGORY TOTAL		210,228	207,343	218,500	225,651	232,401	240,576	246,840	253,666
PROFESSIONAL & CONTRACTUAL									
01 20-54 8002	Instructor Fees	16,305	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01 20-54 8100	Mileage & Other Reimb	252	250	250	250	250	254	258	261
01 20-54 8102	Parks & Rec. Commission Exp.	250	-	-	450	450	457	464	471
01 20-54 8221	Conf. & Workshops-Comm. Serv.	464	-	-	500	500	508	515	523
01 20-54 8230	Education & Training	1,614	1,000	1,000	1,600	1,600	1,624	1,648	1,673
01 20-54 8300	Consultants & Personnel	228	4,000	4,000	5,000	5,000	5,075	5,151	5,228
01 20-54 8301	Comcast Cable	716	720	720	750	750	761	773	784
01 20-54 8900	Dues & Subscriptions	513	500	500	1,200	1,200	1,218	1,236	1,255
CATEGORY TOTAL		20,342	21,470	21,470	24,750	24,750	24,896	25,045	25,195
COMMUNITY PROMOTION									
01 20-54 8401	Lite the Nite	6,500	-	-	-	-	-	-	-
01 20-54 8404	Holiday Decorations	2,530	3,000	3,000	3,000	3,000	3,045	3,091	3,137
01 20-54 8408	Semta Bus Credits	1,375	13,000	13,000	13,000	13,000	13,195	13,393	13,594
01 20-54 8410	Park Concerts	16,000	16,000	16,000	16,000	16,000	16,240	16,484	16,731
01 20-54 8413	Events	45,820	43,500	43,500	43,500	43,500	44,153	44,815	45,487
01 20-54 8414	Promotional Items	3,292	3,500	3,500	3,500	3,500	3,553	3,606	3,660
01 20-54 8415	Events-Youth Night Program	-	2,500	2,500	2,500	2,500	2,538	2,576	2,614
01 20-54 8416	Gibson House	3,641	7,120	7,120	7,200	7,200	7,308	7,418	7,529
01 20-54 8417	Soccer	33,805	36,000	36,000	36,000	36,000	36,540	37,088	37,644
01 20-54 8426	Recreation Programming	14,596	14,500	14,500	14,500	14,500	14,718	14,938	15,162
01 20-54 8427	Cultural Enrichment	9,813	7,000	7,000	7,000	7,000	7,105	7,212	7,320
01 20-54 8428	Summer Camp	2,651	15,000	15,000	15,000	15,000	15,225	15,453	15,685
01 20-54 8429	Signage	1,672	2,000	2,000	2,000	2,000	2,030	2,060	2,091
01 20-54 8430	Civic Appreciation	-	-	-	-	-	-	-	-
01 20-54 8448	Showcase Expenditures	5,897	6,000	6,000	6,000	6,000	6,090	6,181	6,274
CATEGORY TOTAL		147,592	169,120	169,120	169,200	169,200	171,738	174,316	176,933
OPERATING SUPPLIES									
01 20-54 8500	Office Supplies	5,526	6,000	6,000	6,000	6,000	6,090	6,181	6,274
01 20-54 8503	Gas & Oil	829	875	875	931	986	1,001	1,016	1,031
01 20-54 8505	Copy Machine Operating	6,683	6,500	6,500	6,500	6,500	6,598	6,696	6,797
01 20-54 8602	Computer Supplies	5,024	5,000	5,000	5,000	5,000	5,075	5,151	5,228
01 20-54 9200	Miscellaneous Operating	988	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 20-54 9705	Vehicle Maintenance	-	250	250	300	350	355	361	366
01 20-54 9770	Landscaping	10,606	11,500	11,500	11,500	11,500	11,673	11,848	12,025
CATEGORY TOTAL		29,656	31,125	31,125	31,231	31,336	31,806	32,283	32,767
PUBLIC UTILITY & TELEPHONE									
01 20-54 9000	Telephone - Parks & Rec.	3,401	4,672	4,672	4,845	5,017	5,092	5,169	5,246
01 20-54 9602	Energy Expense - Parks & Rec.	8,537	9,602	9,602	9,726	9,850	9,998	10,148	10,300
CATEGORY TOTAL		11,938	14,274	14,274	14,571	14,867	15,090	15,316	15,546
CAPITAL OUTLAY									
01 20-54 9800	Office Equipment	1,196	-	-	2,500	2,500	2,538	2,576	2,614
01 20-54 9801	Office Furniture	-	-	-	500	500	508	515	523
01 20-54 9808	Capital-Memorial Prog Bric	2,479	1,000	1,000	1,000	1,000	1,015	1,030	1,046
01 20-54 9813	Recreational Equipment	4,633	5,300	5,300	5,300	5,300	5,380	5,460	5,542
CATEGORY TOTAL		8,308	6,300	6,300	9,300	9,300	9,440	9,581	9,725
DEPARTMENTAL TOTAL		428,064	449,632	460,789	474,703	481,854	493,546	503,382	513,832

DEPT - INTERFUND TRANSFERS
 FUND - GENERAL FUND
 DATE February 26, 2013

ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL FY2011-12	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			CURRENT BUDGET FY2012-13	EST ACTUAL 06/30/13	CITY PROJECTION FY2013-14	CITY PROJECTION FY2014-15	CITY PROJECTION FY2015-16	CITY PROJECTION FY2016-17	CITY PROJECTION FY2017-18
INTERFUND TRANSFERS									
01 30-00 9911	Transfer to Capital Impr	348,531	257,125	257,125	650,000	547,200	558,500	434,600	688,100
01 30-00 9912	Transfer to Capital Plan. Fund (Advance)	11,249	107,124	107,124	221,699	219,043	216,387	284,069	281,413
01 30-00 9912	Transfer to Capital Plan. Fund	-	-	-	-	-	-	-	-
01 30-00 9915	Transfer to CDBG	20,637	-	-	-	-	-	-	-
01 30-00 9929	Transfer to Budget Stabilization	-	-	-	-	-	-	-	-
01 30-00 9926	Transfer to Bikepath	49,182	-	-	-	-	-	-	-
01 30-00 9932	Transfer to Insurance Fund	170,005	409,371	409,371	625,000	625,000	625,000	625,000	625,000
01 30-00 9985	Transfer to Major Debt	13,234	-	-	-	-	-	-	-
01 30-00 9988	Transfer to DDA/VCA	-	-	-	254,805	260,173	260,173	260,173	260,173
CATEGORY TOTAL		612,838	773,620	773,620	1,751,504	1,651,416	1,660,060	1,603,842	1,854,686
DEPARTMENTAL TOTAL		612,838	773,620	773,620	1,751,504	1,651,416	1,660,060	1,603,842	1,854,686



Capital Improvements
Financial Projections – Detail
FYE2012-FYE2018

CAPITAL IMPROVEMENT PROGRAM
FY 2012-2018

**CAPITAL IMPROVEMENT PROGRAM
COMBINED WITH CAPITAL PLANNING PROGRAM
FUND - 11
FY 2012-2018**

**GASB Statement No. 54
Fund Balance Reporting and Governmental Fund Type Definitions (Issued**

GASB 54 has clarified the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type. Due to new interpretations the Capital Improvement Fund and Capital Planning Fund will need to be merged and considered as a capital project fund. The capital projects fund type definition was clarified for better understanding with the needs of preparers and users. The City auditors have recommended the change to comply with GASB 54.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010. Accordingly the Capital Improvement Fund and Capital Planning Fund will be merged for budget, accounting and reporting purposes.

DEPARTMENT - CAPITAL IMPROVEMENT FUND
 FUND NAME - CAPITAL IMPROVEMENT FUND
 FUND 11
 DATE February 26, 2013

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		
ACCOUNT NUMBER	ACCOUNT CATEGORY & ACCOUNT NAME	ACTUAL 2011-2012	CURRENT BUDGET 2012-2013	CITY PROJECTION 2013-2014	CITY PROJECTION 2014-2015	CITY PROJECTION 2015-2016	CITY PROJECTION 2016-2017	CITY PROJECTION 2017-2018	FIVE YEAR TOTAL
REVENUES									
11 08-00 5901	Contribution-General Fund	348,531	250,000	680,000	547,200	558,500	434,600	688,100	3,165,525
11 XX-XX 5915	Contribution-Comm.Dev.Fd.	-	-	17,742	-	-	-	-	17,742
11 XX-XX 5900	Contribution-Other Funds	-	-	-	-	-	-	-	-
11 08-00 5901	Contribution-General Fund (Debt)	11,249	109,780	221,699	219,043	216,387	284,069	281,413	1,329,733
11 08-00 5931	Contribution Forfeiture	-	-	-	-	-	-	-	-
11 04-04 4268	MMRMA Grant	-	-	-	-	-	-	-	-
11 08-00 5927	Contribution-Fire & DPW Constr	-	-	-	-	-	-	-	-
11 71-12 5971	Contribution-Cemetery	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
11 XX-XX 5910	Contribution-Library	-	-	-	-	-	-	-	-
11 06-02 5802	Interest Income	594	267	-	-	-	-	-	267
11 18-39 4261	Contribution - Federal/State Grants	-	-	-	-	-	-	-	87,375
CATEGORY TOTAL		360,374	361,047	920,441	767,243	775,887	719,669	970,513	4,606,642
CAPITAL IMPROVEMENTS									
EXPENDITURES									
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	TOTAL
	CEMETERY FUND	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
	CITY MANAGER	-	135,000	-	-	-	-	-	135,000
	CULTURAL CENTER	5,365	8,000	93,500	29,200	20,000	18,000	39,500	208,200
	BUILDING	-	2,400	27,400	2,400	2,400	2,400	2,400	39,400
	FACILITIES PLAN	-	15,000	95,000	70,000	60,000	20,000	70,000	330,000
	FINANCE	-	-	5,000	5,000	5,000	5,000	5,000	25,000
	FIRE	28,325	15,000	165,000	-	54,000	87,000	47,000	368,000
	PARKS & RECREATION	20,583	10,500	66,742	105,500	22,000	112,000	145,000	461,742
	POLICE	11,104	32,100	53,600	157,600	242,600	82,700	134,200	702,800
	GENERAL OPERATING	17,086	7,500	20,000	7,500	20,000	7,500	20,000	82,500
	PUBLIC WORKS	29,607	109,000	141,500	150,000	132,500	80,000	225,000	838,000
	DPS	-	10,000	-	20,000	-	20,000	-	50,000
	CITY CLERK	-	-	30,000	-	-	-	-	30,000
	ASSESSORS	-	-	-	-	-	-	-	-
	DEBT SERVICE	11,249	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
CATEGORY TOTAL		123,319	452,624	920,441	767,243	775,887	719,669	970,513	4,606,375
EXCESS (DEFICIT) OF REVENUES									
OVER EXPENDITURES		237,054	(91,577)	-	-	-	-	-	267
FUND BALANCE 7/1		752,406	989,460	989,727	989,727	989,727	989,727	989,727	989,460
FUND BALANCE 6/30		989,460	897,883	989,727	989,727	989,727	989,727	989,727	989,727
General Fund Contributions		359,780	359,780	901,699	766,243	774,887	718,669	969,513	4,495,258

CITY OF WIXOM
CAPITAL IMPROVEMENTS CIF 99
ACTIVITY:
SUMMARY

CAPITAL PROJECT TITLE	PROJECT EXPENDITURES						TOTAL
	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	
	1 2012-2013	2 2013-2014	3 2014-2015	4 2015-2016	5 2016-2017	6 2017-2018	
CEMETERY FUND	1,000	1,000	1,000	1,000	1,000	1,000	6,000
CITY MANAGER	135,000	-	-	-	-	-	135,000
CULTURAL CENTER	8,000	93,500	29,200	20,000	18,000	39,500	208,200
BUILDING	2,400	27,400	2,400	2,400	2,400	2,400	39,400
FACILITIES PLAN	15,000	95,000	70,000	60,000	20,000	70,000	330,000
FINANCE	-	5,000	5,000	5,000	5,000	5,000	25,000
FIRE	15,000	165,000	-	54,000	87,000	47,000	368,000
PARKS & RECREATION	10,500	66,742	105,500	22,000	112,000	145,000	461,742
POLICE	32,100	53,600	157,600	242,600	82,700	134,200	702,800
GENERAL OPERATING	7,500	20,000	7,500	20,000	7,500	20,000	82,500
PUBLIC WORKS	109,000	141,500	150,000	132,500	80,000	225,000	838,000
DPS	10,000	-	20,000.00	-	20,000	-	50,000
CITY CLERK	-	30,000	-	-	-	-	30,000
ASSESSORS	-	-	-	-	-	-	-
DEBT SERVICE	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
TOTAL	452,624	920,441	767,243	775,887	719,669	970,513	4,606,375
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	17,742	-	-	-	-	17,742
COUNTY REVENUE	-	-	-	-	-	-	-
FEDERAL GRANTS	87,375	-	-	-	-	-	87,375
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-GEN FUND-DEBT SI	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
CONTRIB-GENERAL FUND	257,125	680,000	547,200	558,500	434,600	688,100	3,165,525
FUND BALANCE	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	1,000	1,000	1,000	1,000	1,000	1,000	6,000
TOTALS	452,624	920,441	767,243	775,887	719,669	970,513	4,606,375

CITY OF WIXOM CAPITAL IMPROVEMENT FUND FUND: CEMETERY CEMETERY FUND	CIF 71-1
--	-----------------

CAPITAL PROJECT TITLE	PROJECT EXPENDITURES						
	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	Total
	1 2012-2013	2 2013-2014	3 2014-2015	4 2015-2016	5 2016-2017	6 2017-2018	
Landscape-Trees & Bushes	1,000	1,000	1,000	1,000	1,000	1,000	6,000
TOTAL	1,000	1,000	1,000	1,000	1,000	1,000	6,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	-	-	-	-	-	-	-
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	1,000	1,000	1,000	1,000	1,000	1,000	6,000
TOTALS	1,000	1,000	1,000	1,000	1,000	1,000	6,000

Note 1: The Cemetery Expenditures are funded through the Cemetery Fund.

CITY OF WIXOM	
CAPITAL IMPROVEMENT FUND	CIF 30-1
DEPARTMENT	
CULTURAL CENTER	

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Copy Machine		10,000				10,000	20,000
Carpet Ballroom		13,000					13,000
Portable Bar			1,200				1,200
Partition Maintenance		3,500		5,000	5,000	5,000	18,500
Kitchen Equipment Replacment						10,000	10,000
Dance Floor			8,000				8,000
Chairs	6,000	12,000				5,000	23,000
CC furnishings-Sr. Loung			10,000				10,000
CC Painting		8,000			8,000		16,000
Commerical Vaccumm						2,500	2,500
Partition vinyls PVC Replacement		42,000				5,000	47,000
Tables	2,000	5,000			5,000	2,000	14,000
Facility Scheduling Software				5,000			5,000
Wallpaper Restrooms/Ballroom			10,000	10,000			20,000
TOTAL	8,000	93,500	29,200	20,000	18,000	39,500	208,200
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	8,000	93,500	29,200	20,000	18,000	39,500	208,200
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	8,000	93,500	29,200	20,000	18,000	39,500	208,200

**CITY OF WIXOM
 CAPITAL IMPROVEMENT FUND 71-1
 DEPARTMENT
 CITY MANAGER**

		PROJECT PENDING						
CAPITAL PROJECT TITLE		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	Total
Acct No		2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
11 14-12 981	Economic Development	135,000	-	-	-	-	-	135,000
TOTAL		135,000	-	-	-	-	-	135,000
PROJECT FUNDING SOURCE								
CDBG FUNDING		-	-	-	-	-	-	-
FEDERAL REVENUE SHARING		-	-	-	-	-	-	-
FEDERAL GRANTS		87,375	-	-	-	-	-	87,375
STATE GRANTS		-	-	-	-	-	-	-
GENERAL OBLIGATION BOND		-	-	-	-	-	-	-
PRIVATE CONTRIBUTION		-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING		-	-	-	-	-	-	-
CONTRIB-GENERAL FUND		47,625	-	-	-	-	-	47,625
CONTRIB-OTHER FUND		-	-	-	-	-	-	-
TOTALS		47,625	-	-	-	-	-	135,000

CITY OF WIXOM	CIF 24-1
CAPITAL IMPROVEMENT FUND	
DEPARTMENT:	
BUILDING	

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Small Pick-Up Truck - Building	-	25,000	-	-	-	-	25,000
Building Permit Software Update	2,400	2,400	2,400	2,400	2,400	2,400	14,400
TOTAL	2,400	27,400	2,400	2,400	2,400	2,400	39,400
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
Contract Repair & Replace.	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	2,400	27,400	2,400	2,400	2,400	2,400	39,400
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	2,400	27,400	2,400	2,400	2,400	2,400	39,400

CITY OF WIXOM CAPITAL IMPROVEMENT FUND CIF 12-2 DEPARTMENT: FACILITIES PLAN

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
HVAC Evaluation/Improvements		20,000		20,000		20,000	60,000
Roof Repairs	15,000					50,000	65,000
Carpet Replacement		25,000	25,000				50,000
Parking Lot Improvements		40,000	20,000	20,000	20,000		100,000
Painting			25,000				25,000
Locks & Doors Upgrades		10,000					10,000
Civic Center Amenities repair and replacement				20,000			20,000
TOTAL	15,000	95,000	70,000	60,000	20,000	70,000	330,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	15,000	95,000	70,000	60,000	20,000	70,000	330,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	15,000	95,000	70,000	60,000	20,000	70,000	330,000

CITY OF WIXOM
CAPITAL IMPROVEMENT FUND **CIF 12-2**
DEPARTMENT:
FINANCE

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	TOTAL
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
AFW & Other Modules & Software	-	5,000	5,000	5,000	5,000	5,000	25,000
TOTAL	-	5,000	5,000	5,000	5,000	5,000	25,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	-	5,000	5,000	5,000	5,000	5,000	25,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	-	5,000	5,000	5,000	5,000	5,000	25,000

**CITY OF WIXOM
CAPITAL IMPROVEMENT FUND CIF 35-1
DEPARTMENT:
FIRE**

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Parking Lot Maintenance Station 1	15,000	15,000	-	-	-	-	30,000
Replace Bravo 1	-	140,000	-	-	-	-	140,000
Replace Fire Gear (one third)	-	-	-	17,000	17,000	17,000	51,000
Replace SCBA Bottles (10)	-	10,000	-	-	-	10,000	20,000
Training Room Improvements				10,000	-	-	10,000
Replace Exterior Lights				12,000	-	-	12,000
Inspection vehicles	-	-	-	-	50,000	-	50,000
Repair Entry Exterior	-	-	-	-	20,000	-	20,000
Replace Administrative Carpet				15,000	-	-	15,000
Base Radio						20,000	20,000
TOTALS	15,000	165,000	-	54,000	87,000	47,000	368,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	15,000	165,000	-	54,000	87,000	47,000	368,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	15,000	165,000	-	54,000	87,000	47,000	368,000

CITY OF WIXOM
CAPITAL IMPROVEMENT FUND CIF 54-1
DEPARTMENT:
PARKS & RECREATION

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Gunnar Mettala Park							
Tennis/BB Court					11,000		11,000
Parking Lot Resurface - GM			40,000				40,000
Table Replacement - GM			3,000			3,000	6,000
Trail Improvement - GM	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Comfort Refurb - GM					5,000		5,000
Fences			6,000				6,000
Playground Equipment		20,000					20,000
Landscaping/Upgrades		5,000				5,000	10,000
Park Improvements					10,000		10,000
Trash Recept/Benches						5,000	5,000
Total Gunnar Mettala Park	2,000	27,000	51,000	2,000	28,000	15,000	125,000
Gilbert Willis Park							
Parking Lot Resurfacing			32,000				32,000
Trail Improvement	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Athletic Field repairs/Improv			5,000		3,000	3,000	11,000
Tennis Court Repairs					16,000		16,000
Swing Set/Site Improvement		12,000		6,000			18,000
Total Gilbert Willis Park	2,000	14,000	39,000	8,000	21,000	5,000	89,000
Civic Center							
Landscaping						15,000	15,000
Skate Pond Mats & Heaters			3,000			3,000	6,000
Skate Pond Hot water access					1,000		1,000
Portable Fence for Events		5,000				5,000	10,000
Tot Lot - Refurbish - CDBG		8,000		-			8,000
Total Civic Center	-	13,000	3,000	-	1,000	23,000	40,000
Habitat							
Consultant	-	-	5,000	-	-	-	5,000
Path Material	-	-	3,000	-	3,000	-	6,000
Total Habitat	-	-	8,000	-	3,000	-	11,000
Mack Park							
Gazebo Upkeep	-	-	1,500	-	-	-	1,500
Total Mack Park	-	-	1,500	-	-	-	1,500
Gibson Homestead							

CITY OF WIXOM	
CAPITAL IMPROVEMENT FUND	CIF 54-1
DEPARTMENT:	
PARKS & RECREATION	

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Gibson Shed				-	-	40,000	40,000
Gibson Improvments CDBG		9,742					
Gibson Park Signage				-	-	10,000	10,000
Gardens		3,000	3,000	-	-		6,000
Painting House					7,000		7,000
Total Gibson Homestead	-	12,742	3,000	-	7,000	50,000	63,000
Other Projects							
P&R Master Plan Update					12,000	12,000	24,000
VCA Marquee Improvements				12,000			12,000
Downtown Improvments	6,500						6,500
City Signs (8)					40,000	40,000	80,000
Total Other Projects	6,500	-	-	12,000	52,000	52,000	122,500
TOTAL	10,500	66,742	105,500	22,000	112,000	145,000	452,000

PROJECT FUNDING SOURCE							
CDBG FUNDING	-	17,742	-	-	-	-	17,742
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	10,500	49,000	105,500	22,000	112,000	145,000	444,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	10,500	66,742	105,500	22,000	112,000	145,000	461,742

CITY OF WIXOM
CAPITAL IMPROVEMENT FUND **CIF 37-1**
DEPARTMENT:
POLICE

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Police Vehicles	-	-	65,000	70,000	75,000	75,000	285,000
Radar Equipment	2,100	2,100	2,100	2,100	2,200	2,200	12,800
Special Equipment - Gas Masks	-	9,000	-	-	-	-	9,000
Vehicle Investigative	-	-	-	40,000	-	-	40,000
Police 4-Wheel Dr.	-	-	-	45,000	-	-	45,000
In-Car Cameras	-	-	-	60,000	-	-	60,000
Vests	2,500	30,000	3,000	3,000	3,000	3,000	44,500
Weapons	2,500	2,500	2,500	2,500	2,500	3,000	15,500
Records Management Maintenance	-	5,000	-	10,000	-	20,000	35,000
Records Mgmt Maint/Mugshot Module Replacem	5,000	-	-	-	-	5,000	10,000
City Computers	5,000	5,000	5,000	5,000	-	-	20,000
Vehicle Computers - MDC Replacement	15,000	-	-	5,000	-	-	20,000
Records Mgmt Maint - LiveScan Replacement	-	-	60,000	-	-	-	60,000
Surveillance and Security System	-	-	-	-	-	26,000	26,000
Emergency Vehicle Light Bars	-	-	20,000	-	-	-	20,000
TOTAL	32,100	53,600	157,600	242,600	82,700	134,200	702,800
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	32,100	53,600	157,600	242,600	82,700	134,200	702,800
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	32,100	53,600	157,600	242,600	82,700	134,200	702,800

CITY OF WIXOM CAPITAL IMPROVEMENT FUND CIF 32-1 ACTIVITY: GENERAL OPERATING

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
Network/Computer Upgrades	7,500	10,000	7,500	10,000	7,500	10,000	52,500
Document Imaging Software/Hardware	-	10,000	-	10,000	-	10,000	30,000
TOTAL	7,500	20,000	7,500	20,000	7,500	20,000	82,500
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	7,500	20,000	7,500	20,000	7,500	20,000	82,500
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTAL	7,500	20,000	7,500	20,000	7,500	20,000	82,500

CITY OF WIXOM
CAPITAL IMPROVEMENT FUND CIF 39-1
DEPARTMENT:
PUBLIC WORKS

CAPITAL PROJECT TITLE	PROJECT EXPENDITURES						TOTAL
	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	
	1 2012-2013	2 2013-2014	3 2014-2015	4 2015-2016	5 2016-2017	6 2017-2018	
Pick-up Replacement				30,000	30,000		60,000
Dump Truck 5yd Reconditioning/Hooklift	98,000	70,000	90,000				258,000
Dump Truck 2yd Replacement			60,000				60,000
Mower Equipment	11,000	11,500		12,500			35,000
DPW Building Upgrades						15,000	15,000
Trailers						15,000	15,000
Boom Truck/Hooklift Attachments				30,000		75,000	105,000
Toolcat		60,000		60,000			120,000
Front End Loader						150,000	150,000
Front Plows						20,000	20,000
TOTAL	109,000	141,500	150,000	132,500	80,000	225,000	838,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	109,000	141,500	150,000	132,500	80,000	225,000	838,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND							
TOTAL	109,000	141,500	150,000	132,500	80,000	225,000	838,000

CITY OF WIXOM	
CAPITAL IMPROVEMENT FUND	CIF 20-1
ACTIVITY:	
PUBLIC SERVICE	

CAPITAL PROJECT TITLE	PROJECT EXPENDITURES						TOTAL
	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	
	1 2012-2013	2 2013-2014	3 2014-2015	4 2015-2016	5 2016-2017	6 2017-2018	
Drain Improvements	10,000	-	20,000	-	20,000	-	50,000
TOTAL	10,000	-	20,000	-	20,000	-	50,000
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
COUNTY REVENUE	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	10,000	-	20,000	-	20,000	-	50,000
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	10,000	-	20,000	-	20,000	-	50,000

CITY OF WIXOM CAPITAL IMPROVEMENT FUND CIF 28-1 ACTIVITY: CITY CLERK
--

		PROJECT EXPENDITURES						
Acct No	CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
11 14-28 980	Digital Color Copier / Printer / Scanner	-	30,000	-	-	-	-	30,000
	TOTAL	-	30,000	-	-	-	-	30,000
PROJECT FUNDING SOURCE								
	CDBG FUNDING	-	-	-	-	-	-	-
	COUNTY REVENUE	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-
	STATE GRANTS	-	-	-	-	-	-	-
	GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
	PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
11 14-28 591	CONTRIB-CAPITAL PLANNING FD	-	30,000	-	-	-	-	30,000
	CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
	CONTRIB-OTHER FUND	-	-	-	-	-	-	-
	Total	-	30,000	-	-	-	-	30,000

Original Budget proposed copier purchase in FY2012-2013

CAPITAL IMPROVEMENT FUND CIF 28-1
 ACTIVITY:
 ASSESSOR

PROJECT EXPENDITURES							
CAPITAL PROJECT TITLE	YEAR 1 2012-2013	YEAR 2 2013-2014	YEAR 3 2014-2015	YEAR 4 2015-2016	YEAR 5 2016-2017	YEAR 6 2017-2018	TOTAL
TOTAL	-	-	-	-	-	-	-
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
COUNTY REVENUE	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FI	-	-	-	-	-	-	-
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

**CITY OF WIXOM
 CAPITAL IMPROVEMENT FUND
 DEPARTMENT:
 DEBT**

CIF 35-1

CAPITAL PROJECT TITLE	PROJECT EXPENDITURES						TOTAL
	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	
	1 2012-2013	2 2013-2014	3 2014-2015	4 2015-2016	5 2016-2017	6 2017-2018	
Debt Service/Installment Purchase Ladder Truck	107,124	104,468	101,812	99,156	96,500	93,844	602,904
Debt Service/Installment Purchase Parking Lot		117,231	117,231	117,231	117,231	117,231	586,153
Debt Service/Installment Purchase Pumper Truck					70,338	70,338	140,677
TOTALS	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
PROJECT FUNDING SOURCE							
CDBG FUNDING	-	-	-	-	-	-	-
FEDERAL REVENUE SHARING	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
GENERAL OBLIGATION BONDS	-	-	-	-	-	-	-
PRIVATE CONTRIBUTION	-	-	-	-	-	-	-
CONTRIB-CAPITAL PLANNING FD	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733
CONTRIB-GENERAL FUND	-	-	-	-	-	-	-
CONTRIB-OTHER FUND	-	-	-	-	-	-	-
TOTALS	107,124	221,699	219,043	216,387	284,069	281,413	1,329,733

Key Terms

There are a few key terms that may be helpful when reading this report. They include:

- **Budget deficit/surplus.** If there is less money received than paid out in a given fiscal year, there is a budget **deficit** or shortfall. If there is more money received than paid during the fiscal year, a budget **surplus** exists.
- **Capital Assets.** Capital assets represent office furnishings, equipment, vehicles, land, buildings and the City's infrastructure including major and local roads, sidewalks, bike paths and utility and storm water systems.
- **Debt.** Just like a homeowner takes out a mortgage, governments can borrow money to pay for certain types of projects. The state has both short-term debt (paid back within the fiscal year) and long-term debt. Debt can be either **general obligation** debt, meaning that the state pays back the debt with regular tax collections and other revenues, or **special revenue** debt, which is paid off over time with revenue from specified sources beyond the usual taxes and service fees.
- **Fiscal year (FY).** The 12-month period of time during which budgets are allocated or finances are planned. Most households have a fiscal year that runs from January 1 to December 31 (that's the period for which we pay personal income taxes in April), while state government uses an October 1 - September 30 fiscal year. Some local units of government, including public schools, use a July 1 - June 30 fiscal year, while others operate on a typical calendar year.
- **Fund balance.** Once all the bills for the year have been paid out of a certain fund, whatever is left over is called the fund balance. When a fund balance is less than zero, you'll see the number shown with parentheses around it. Deficits cause fund balances to decrease, while surpluses cause them to increase.
- **General Government.** General government expenditures include the administration of City offices and officials. This includes the following functions and Departments: City Council, City Manager's Office, Clerk's Office, Assessing Department, Finance Department, Information Systems Department, Legal Counsel, General Operating and Maintenance, and certain Boards & Commissions.
- **Payables.** Payables and accrued liabilities represent amounts owed by the City to companies or individuals who supply goods or services to the City including accrued payroll and taxes.
- **Public budget gap.** A novel measure, similar to the deficit, used to measure the extent to which a government is falling short of covering its current and long-term obligations in a fiscal period. The budget gap takes into account the budget deficit, as well as any new obligations that the government has failed to cover such as **employee pensions or retiree health care**.
- **Receivables.** Receivables are amounts owed to the City.
- **Reserved/Restricted funds.** Some funds are considered to be "reserved" or "restricted" for a specific purpose, and cannot be spent for anything else.

Assumptions

Following the initial data collection and review process, we proceeded to develop assumptions related to future economic and demographic trends. Many of these assumptions were based on historical growth trends within the City, State and United States economy. Most assumptions were reviewed and/or revised by the City prior to inclusion in the projections.

Each of the City’s budget line items was then linked to an assumption for future years. The majority of line items are assumed to increase at the anticipated rate of inflation. However, many line items are tied to specific assumptions including:

Salaries and wages (Assumed no salary or wages increase in the detail budget accounts, but modified the projection to include between 3% increase in FY2013-14. (Yr1-3.00% and remaining years Yr2 to Yr4- 0.00% per year.)

Benefits show the greatest increase overall, but it should be noted that an estimated reduction in health insurance due to PA 152 is shown as a separate item in the General Operating Budget.

Year	Blue Cross PPO	Blue Care Network HMO	Dental
FY2013-2014	19%	14%	5%
FY2014-2015	17%	15%	5%
FY2015-2016	15%	15%	5%
FY2016-2017	12%	10%	5%
FY2017-2018	12%	10%	5%

Pension:

Group	FY2012-13	FY2013-14 to FY2017-18
Police Sergeants	38.75%	42.08%
Police Officers	21.53%	23.17%
Clerical	17.95%	20.24%
DPW	23.91%	25.87%
Non-Union	Flat Fee \$19,788 per month	Flat Fee \$20,658 per month

Note: Due to Non-Union group changing to a Defined Contribution Plan, their Defined Benefit Plan was closed and an annual flat amount is charged. This would occur for any group that changed from a Defined Benefit Plan to a Defined Contribution Plan.

Other Special Categories


Some of the expenditures in the projection were adjusted according to legislation, contract terms or other variables especially in areas of estimated insurance claims and PA 152 calculations.

Special Reports

Analyses of Police and Fire Departments' Staffing US Department of Justice – Drug Enforcement Agency Invitation

MEMORANDUM

TO: Anthony W. Nowicki, City Manager

FROM: Clarence E. Goodlein, Director of Public Safety 

DATE: February 11, 2013

SUBJECT: Analyses of Police and Fire Departments' Staffing

Despite different responsibilities, police and fire departments are not unlike most private businesses of the service industry. The success of each group depends upon adequate staffing and the efficient allocation of personnel resources. Both groups realize that inadequate staffing diminishes efficiency and jeopardizes the frequency of when goals and objectives are realized. Both groups understand that cost-effectiveness is important and that the efficient delivery of services by the least amount of personnel is critical.

Staffing which achieves both efficiency and cost-effectiveness is often a difficult objective for many managers to accomplish consistently. This phenomenon is often apparent within service-providing organizations that experience much variance in the type, frequency, location, time, day, and month of service requests. It is a difficulty that is exacerbated by occasions of unforeseeable service-requests that could demand the efforts of one staff-member or the attention of the entire service-providing organization. It is a problem that is aggravated by service-requests that are attributable to unknown or multiple variables without verifiable antecedent qualities. It is a challenge that demands frequent staff analyses and comparisons between personnel resources and the type, frequency, duration, and time of all service-requests received.

Police and fire departments are unquestionably service-providing organizations who face this problem and who labor to overcome the additional challenges presented by the multivariate nature of police and fire service-requests. They are organizations that must persistently examine their staffing and endeavor to deploy their personnel resources with the most efficiency. Their persistence emanates from their obligations to fiscal responsibility and public financing, and the responsibilities which the goals of public protection and public safety require. It is with these guiding principles in mind that the following police and fire departments' staffing analyses were completed.

Police and Fire Departments' Staffing – 2013

As a starting point for the analyses of the Police and Fire Departments' staffing the following Table (Table 1) is presented.

Wixom Police and Fire Departments' Staffing - 2013 (Table 1)			
Police Department Staffing (FTEs)		Fire Department Staffing (FTEs)	
Public Safety Director/Chief of Police	1	Fire Chief	1
Police Patrol Sergeants	1 ¹	Fire Captain & Inspector	1
Police Detective Sergeants	1 ²	Fire Inspector	1
Police Officers	12	Fire Inspector - Apprentice	0.5
Police Detectives	2	EMS Coordinator	0.5
Police Reserve Officers ³	6	Paid-On-Call Firefighters ⁴	18
Public Safety Records Supervisor	1	Fire Secretary	0.5
Police Secretary	1	Fire Department Clerk	0.5
Police Department Clerk	1	Fire Department Clerk (Part-time)	0.5
Police Department Clerk (Part-time)	0.5		
Police Service Aides	4.5		

This staffing represents the total personnel resources and current staffing for the Police and Fire Departments.

Administrative Staffing – Police and Fire Departments

- **Secretaries**

The Police Department hired its first full-time secretary in 1976. A second full-time secretary was hired in 1999, and one full-time secretary retired in 2010 and was not replaced. The Fire Department hired its first full-time secretary in 1988. This secretary retired in 2012 and was not replaced. Upon the retirement of the Fire Department Secretary in March 2012, her duties and responsibilities were reassigned to the only Police Department Secretary.⁵ As a result of the FY 2012/2013 budget process, a Building Department Secretary was assigned to Fire Department secretary duties for 18.5 hours each week and was directed to continue to perform her Building

¹ The authorized staffing is a total of five (5) Police Sergeants for Police Patrol and Detective Bureau assignments. Staffing vacancies developed due to retirements and medical disability leave and were not filled at the direction of the City Manager at that time.

² The authorized staffing is a total of five (5) Police Sergeants for Police Patrol and Detective Bureau assignments. Staffing vacancies developed due to retirements and medical disability leave and were not filled at the direction of the City Manager at that time.

³ By law, Police Reserve Officers have no police authority unless accompanied by a sworn police officer certified by the Michigan Commission of Law Enforcement Standards (MCOLES).

⁴ A Paid-On-Call Firefighter is an employee that responds to calls-for-fire-service as needed and subject to her/his availability to do so.

⁵ The Police and Fire Departments' secretarial staffing each decreased 1750 hours in 2010 and 2012 respectively. One (1) Police Department secretary is currently assigned the duties and responsibilities of two (2) Police Department secretaries and one (1) Fire Department secretary. This secretary is currently training a Building Department secretary. Although it is planned that the Building Department secretary will be assigned to the Fire Department for 875 hours/year when she returns from maternity leave in June 2013, it is unknown whether this will occur. The only other Building Department secretary has announced that she will retire in April 2013, and this occurrence may prevent the assignment of the remaining Building Department secretary to any work at the Fire Department.

Department Secretarial duties for the remaining 18.5 hours of her full-time work schedule. The implementation of the Building Secretary's re-assignment to both Building Department and Fire Department duties was delayed until January 2013 and this was due to the Building Department's need for that secretary to assist with work concerning the demolition and redevelopment of the Ford Motor Company property and changes to the City's Master Plan. Currently, the Building Department Secretary is finishing her training concerning Fire Department policies, procedures, protocols, and specialty software, but is expected to leave her Fire Department and Building Department work assignments in March 2013 when she begins, what is expected to be, approximately 6-12 weeks of maternity and FMLA leave.

Since the hiring of the first full-time Police Department Secretary in 1976, the Police Department has experienced a 549% increase (1976 – 2846 calls-for-police-service v 2011 – 18,478 calls-for-police-services) in calls-for-police-service and the Fire Department has experienced a 168% increase (1988 – 373 calls-for-fire-service v 2011 – 1001 calls-for-fire-service) in calls-for-fire-service. While the increase in calls for police and fire services are a good barometer of the increased administrative and secretarial responsibilities that have occurred at the Police and Fire Departments, other factors and requirements have caused these duties and responsibilities to grow as well. Over the past twenty-five years, recording and reporting requirements so as to comply with state and federal laws and regulations as well as industry-mandated records regarding police and fire training and equipment repair and maintenance have expanded the clerical duties and responsibilities of secretarial staff that work at the Police Department and Fire Department. The expansion of Police Department and Fire Department secretarial duties and responsibilities as well as increases in workloads due to significant decreases in Police and Fire Departments' secretarial staffing have caused a deterioration of overall secretarial efficiency. It has frequently caused the current secretarial staff of one secretary to be unable to finish tasks in a timely fashion and has often prevented her from assisting management staff with important activities such as evaluating opportunities for state or federal funding.

The absence of sufficient administrative staffing has also decreased management's effectiveness. The absence of sufficient administrative staffing frequently requires the reallocation of management personnel and resources to mundane and ordinary administrative tasks and, thereby, diminishes managerial efficiency. It makes these organizations less productive and prevents these departments from reaching their goals and objectives in a timely fashion.

- **Fire Inspectors & Emergency Medical Coordinator**

The Fire Department is currently staffed by three firefighters who are assigned to perform fire inspections in addition to their fire protection duties and responsibilities. These firefighters are Michigan Licensed Fire Inspectors and one of these firefighters is completing his field training concerning the Wixom Fire Department's Fire Inspection policies, procedures, and protocols following his licensure last year. One of two Michigan Licensed Fire Inspectors is also certified and licensed to perform site-plan-reviews and to evaluate construction proposals to ensure that these designs and plans meet fire protection codes. Two of the Michigan Licensed Fire Inspectors are scheduled to each work 37.5 hours/week and the third Michigan Licensed Fire Inspector who is completing his orientation to the Wixom Fire Department's Fire Inspection

policies, procedures, and protocols is scheduled to work 20 hours/week. The purpose of training and preparing a third firefighter to become a Michigan Licensed Fire Inspector was to provide for his seamless transition to a regular fire inspection schedule upon the retirement of one of two other Michigan Licensed Fire Inspectors that is expected within the next year. Our Fire Inspectors' work schedule is Monday – Friday from 9AM – 5 PM. These Fire Inspectors perform approximately 700 fire inspections and 1000 fire re-inspections each year. The fire inspector authorized to perform site-plan-reviews examines approximately 10 designs each year and performs approximately 50 examinations of fire suppression systems by conducting acceptance and flow tests of these systems. Together with the Fire Chief and Fire Command Officers, these fire inspectors are responsible for pre-fire planning and reporting SARA Title III information to all other firefighters.

While these Fire Inspectors' inspections accomplish fire prevention and encourage life safety, fire inspectors' presence within the community, Monday – Friday from 9 AM – 5 PM, provides the Fire Department with the capability to proficiently respond to Fire Department calls-for-service during their tours-of-duty. Together with Fire Chief and one firefighter who is assigned as the Emergency Medical Coordinator, these Fire Inspectors provide adequate staffing⁶ when ambulances and rescue vehicles are dispatched to medical emergencies, accidents or other mishaps, or when a fire engine is dispatched to an active structure fire. The importance of this fire response capability cannot be understated since the workday population of the City increases 26%⁷ or more each Monday – Friday between 9 AM and 5 PM.

One firefighter is currently assigned to perform the duties and responsibilities of Emergency Medical Services Coordinator and, since the retirement and non-replacement of the Public Safety Training Coordinator in 2011, also serves as the Fire Department Training Coordinator^{8 9}. In the role of Emergency Medical Coordinator, this firefighter schedules the training and required continuing-education of firefighters' emergency medical technician (EMT) and advanced emergency medical technician (AEMT/Paramedics) licenses, maintains records of EMTs and AEMTs training, ensures that emergency medical equipment meets proscribed standards, orders emergency medical supplies, and assures that rules and protocols of Oakland County Emergency Medical Control are promulgated and obeyed. In the role of Fire Department Training Coordinator, this firefighter schedules training related to firefighting and rescue and facilitates accurate records of these occurrences. The firefighter assigned to the roles of Emergency Medical Services Coordinator and Fire Department Training Coordinator is currently budgeted to work 20 hours/week.

The 73% decrease in budgeted work hours assigned to the performance of the duties and responsibilities of Emergency Medical Services training and coordination and Public Safety

⁶ In accordance with NFPA 1500 & 1702 as well as MIOSHA Part 74, ambulances and rescue vehicles should be each staffed with a minimum of two firefighters/emergency medical technicians and fire engines should be staffed with a minimum of four firefighters.

⁷ This estimation (17,125) is provided by SEMCOG from 2010 US Census data.

⁸ Upon the retirement and non-replacement of the Assistant Fire Chief and Public Safety Training Coordinator, coordination and scheduling of police training was re-assigned to a Police Sergeant.

⁹ Previous to 2011, the EMS Training Coordinator and Public Safety Training Coordinator were budgeted to each work 37.5 hours/week.

training and coordination has caused the scheduling and performance of EMT, AEMT, firefighting, and rescue training to be more difficult and has caused the coordination of this training with the Police Department to be more difficult. Certainly, the breadth and depth of training in each of these areas has diminished significantly and training of these matters has become less frequent. Combined training with police personnel has become more difficult to schedule and accomplish, and police training in matters such as AED use, First Aid, and CPR have decreased because fewer budgeted hours are available for this position and these duties and responsibilities.

- **Public Safety Records Section**

The records of the Police and Fire Departments are maintained by the Public Safety Records Section. This section is staffed by one (1) full-time employee, ten (10) part-time employees, and a full-time “working-supervisor”¹⁰. The current part-time and full-time non-supervisory employee staffing equates to 6.4 full-time-equivalents¹¹ (FTEs). In FY 2010/2011, the number of budgeted employee hours approved for this section decreased 2,392 hours from previous years.

Staffing assigned to the Police Department provide for the retention of records of field investigations and initial crime reports as well as reports of subsequent investigations performed by detectives and special investigators. In this regard, these personnel perform quality control and analysis to ensure the accuracy of police report identifiers and classifications and create database and HTML links to other digital information such as photographs, scanned images and documents, case management records, subpoenas and court appearances, and the location of evidence. These personnel provide reception for persons requesting police service at the Police Department’s front-desk and to respond to simple requests for police service¹². It is these staff’s responsibility to accept incoming phone-calls and provide the caller with the information that he or she requests or to route those calls to the correct police personnel.

These personnel have been granted access to confidential local, state, and national crime databases as well as state and federal databases that retain information concerning arrest warrants, persons’ criminal convictions and records of current and former state and federal prisoners across the nation. Since it is these personnel’s responsibility to facilitate the movement of information from these databases to police personnel and since their work duties and responsibilities require them to add, edit, and delete records in these databases, these personnel are highly trained and regulated by strict laws concerning the dissemination of information that they view and the protocols that regulate the viewing, adding, editing or deleting of records in

¹⁰ The term “working-supervisor” as used in this context is meant to connote that the duties of this person are not exclusively supervisory and that this supervisor performs many of the same tasks and work as the employees that this supervisor oversees.

¹¹ Public Safety Records Section Staffing:

- Fire Department: One (1) Part-time Clerk (.5 FTE)
- Police Department: One (1) Full-time Clerk (1.0 FTE)
Ten (10) Part-time Police Service Aides (4.5 FTEs)
One (1) Part-time Clerk (.5 FTE)

¹² Some examples of these services are accepting requests for copies of police reports or gun permits and performing preliminary breath tests ordered by the District Court.

these databases. In addition to the aforementioned core duties and responsibilities, Police-Service-Aides provide after-hours (i.e. 5:00 PM – 7:30 AM) reception for those seeking police-service or sanctuary at the Police Station. Some of their special responsibilities include the processing, monitoring, and feeding of prisoners as well as the monitoring of closed-circuit-television-camera (CCTV) feeds from cameras inside and outside the Police Department as well as City Hall.

In addition to the supervisory and line duties and responsibilities of the Public Safety Records Supervisor, this employee acts as the Freedom of Information Act Request Coordinator for Police and Fire Department records. This employee's current duties and responsibilities also include acting as the liaison between the City's Information Technology staff and the Police and Fire Departments and the local network administrator of the Police and Fire Departments' connections to county, state and federal data networks. This employee maintains and audits all CCTV film recordings as well as the wireless digital video network that accepts audio and video transmissions from police patrol vehicles. The Public Safety Records Section Supervisor administers the day-to-day operation of the Police Department radio system and is the Police Department's liaison to Oakland County Dispatch as well as Oakland County's Radio Oversight Committee. As one of only three Police Department supervisors other than the Public Safety Director/Chief of Police, this employee is frequently assigned special projects and additional duties and responsibilities.

Staffing assigned to the Fire Department provide for the retention of Fire, Rescue, and Emergency Medical Service (EMS) records as well as reports of subsequent investigations performed by Fire Department investigators or the Emergency Medical Coordinator. In this regard, these personnel perform quality control and analysis to ensure the accuracy of fire, rescue, and EMS report identifiers and classifications. They create database and HTML links to other digital information such as photographs, scanned images and documents and subpoenas and court appearances. These personnel provide reception for persons requesting Fire Department service at the Fire Department's front-desk and render clerical service to fire-service-requests that need the same. It is these staff's responsibility to accept incoming phone-calls and provide the caller with the information that he or she requests or to route those calls to the correct fire personnel. This staff member is responsible for maintenance of the City's Business License records as well as fire inspection records.

The current staffing of the Public Safety Records Section is insufficient and this occurrence often prevents tasks from being performed efficiently and causes responses to requests from citizens or police or fire personnel to be delayed. These staffing difficulties sometimes delay the transmittal of crime information or Fire, Rescue, or EMS data to Fire or Police Administration, and this occasionally causes police or fire operations to be inefficient or ineffective.

Operational Staffing – Police and Fire Departments

• **Police Patrol and Investigative Operations Sections**

The current staffing of the Police Department’s Patrol and Investigative Operations Sections (i.e. fourteen (14) police officers and two (2) police sergeants) has decreased 27% since 2004¹³ and the staffing of Police Sergeants has decreased 60%¹⁴ since 2012 (see Table 2). All police sergeants and police officers are assigned to operational duties and responsibilities, and police sergeants occasionally perform administrative duties as time allows and special circumstances require.

Wixom Police Officer and Sergeant Staffing: 2004 - 2013 (Table 2)									
2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
22	20	20	20	19	19	19	19	17	16

The right-sizing of police staffing in a community is a complex issue and should consider variables such as 9-1-1 call volumes from all sources, non-emergency call volumes, call processing times for various emergencies and non-emergencies, and the efficiency of computer-aided-dispatch and records-management-systems. It is an analysis that should examine and compare the workload indicators of police dispatch and field operations as well as the leave and furlough provided by labor agreements and calculations from the result of simple regressions that examine sick leave. In the absence of data and comprehensive analyses such as these, communities have often compared their police staffing to national, state, and county averages of police staffing so as to better understand how their police staffing compares with police staffing elsewhere. In this regard, two methods that have been used are sworn-officers-per-thousand population ratios and police cost/resident.

The current staffing of sworn police personnel at the Wixom Police Department is 1.04 sworn-officers per thousand. When compared with nationwide¹⁵, regional, statewide, and countywide sworn-officers per thousand ratios for 2012, Wixom is significantly below average and in approximately the 6th percentile of the data distribution using nationwide police agencies in the same category (see Table 3).

Full-time Sworn Officers/1000 Residents – 2012 (Table 3)					
Nationwide I ¹⁶	Nationwide II ¹⁷	Midwest	Michigan	Oakland County	Wixom
2.50	2.00	2.10	1.97	1.68	1.04

¹³ The staffing of Wixom Police Sergeants and Police Officers was 22 in 2004 and is 16 today.

¹⁴ The staffing of Wixom Police Sergeants was 5 in 2012 and is 2 today.

¹⁵ Bureau of Justice Statistics sworn-officers-per-thousand population ratio that was used was average for law enforcement agencies serving a population of 10,000 – 24,999; the ratio for all law enforcement agencies serving all population sizes was significantly higher (see Figure 2).

¹⁶ This is the ratio of sworn-officers per thousand residents for law enforcement agencies serving all populations nationwide.

¹⁷ This is the ratio of sworn-officers per thousand residents for law enforcement agencies serving populations of 10,000 to 24,999 residents.

In a July 22, 2012 Oakland Press analysis of the cost of law enforcement services in communities across Oakland County, the Oakland Press found that the cost of policing/resident ranged from \$99/resident to \$1,087/resident. In their analysis, the Oakland Press found that Wixom's cost of policing/resident was \$236/resident and that Wixom ranked 24/54 and was in the 43rd percentile (see Table 4).

Community	Police Cost/Resident	Community	Police Cost/Resident
Commerce Township	\$99.00	Oxford Village	\$271.00
Springfield Township	\$107.00	Lake Orion	\$278.00
Oxford Township	\$114.00	Pleasant Ridge	\$278.00
Oakland Township	\$116.00	Hazel Park	\$281.00
Independence Township	\$118.00	Lathrup Village	\$292.00
Brandon Township	\$119.00	Berkley	\$298.00
Rochester Hills	\$121.00	Birmingham	\$304.00
Lyon Township	\$124.00	Troy	\$306.00
Orion Township	\$125.00	Clarkston	\$313.00
White Lake Township	\$131.00	Sylvan Lake	\$321.00
Highland Township	\$132.00	Madison Heights	\$322.00
Addison Township	\$156.00	Oak Park	\$331.00
Wolverine Lake	\$168.00	Orchard Lake	\$334.00
Milford Township	\$190.00	Southfield	\$357.00
Pontiac	\$194.00	Ferndale	\$372.00
South Lyon	\$196.00	Bloomfield Township	\$390.00
Waterford Township	\$204.00	Huntington Woods	\$416.00
Clawson	\$205.00	West Bloomfield	\$426.00
Novi	\$209.00	Beverly Hills	\$436.00
Walled Lake	\$210.00	Milford Village	\$475.00
Groveland Township	\$216.00	Franklin	\$487.00
Keego Harbor	\$221.00	Auburn Hills	\$565.00
Farmington	\$223.00	Bingham Farms	\$640.00
Wixom	\$236.00	Lake Angelus	\$1,049.00
Royal Oak	\$245.00	Bloomfield Hills	\$1,087.00
Rochester	\$246.00	Average	\$293.13
Royal Oak Township	\$248.00	Median	\$252.50
Farmington Hills	\$257.00	Standard Deviation	\$192.60
Holly Village	\$270.00		

Decreased police staffing has caused police field operations to deteriorate. The 27% decrease in policing staffing since 2004 has caused a commensurate decrease in the police patrol staffing and police patrol officers' *free-patrol-time*¹⁸. It has significantly hindered the Police Department's capability to staff directed patrol assignments with plainclothes and undercover police officers and has diminished the opportunity of police patrol personnel to patrol residential areas and perform community policing. It has caused field investigation efforts to less frequently result in

¹⁸ *Free-patrol-time* is time during the tour-of-duty of police patrol personnel that is uncommitted. As *free-patrol-time* increases, police patrol personnel have more opportunity to look for suspicious persons and circumstances and to increase the number of field investigations of these occurrences. As police patrol officers' field investigations increase, their crime prevention efforts become more effective and arrests increase and frequently crime decreases.

arrest and the detection of unreported and so-called victimless crimes to go undetected. While the crime prevention patrol efforts of police patrol officers are certainly partially responsible for the decrease in reports of crime and arrests, these decreases are also due to reduced staffing and fewer field investigations resulting in fewer arrests (see Table 5). Constraints that reduce police patrol officers' opportunities to conduct field investigations limit their ability to not only prevent and detect crime, but also maintain order. The deterioration of these factors affects the desirability and livability of communities and sometimes causes perceptions that crime, disorder, and the social-character of a community are worse than they are.

Wixom Police Department - Activity Table 2008 - 2012 (Table 5)					
Police Activity	2008	2009	2010	2011	2012
Part I (A) Crime Reports	745	811	721	809	654
Part II (B) Crime Reports	582	536	463	203	180
Part III (C) Crime Reports	14,722	15,756	14,948	15,253	11,980
All Calls-For-Police Service	18,512	19,620	19,070	18,478	14,575
All Arrests	562	478	518	432	333

It is important to note that the 27% decrease in policing staffing since 2004 has also caused a similar decrease in the staffing of our detective bureau. Our current staffing of three investigators (i.e. one (1) Detective Sergeant and two (2) Detectives) is inadequate to meet the current or future needs of criminal investigations in our community. Our Detective-Sergeant and Detectives are responsible for all criminal investigations within our community and the movement of most prisoners to and from courts and detention facilities. Their court and prisoner responsibilities are extremely time-consuming and often divert their energy from processing and investigating criminal complaints that are received each day. It is not unusual for Detectives to postpone criminal investigations due to court and prisoner responsibilities, and to find criminal case management difficult and challenging. Our Detectives are typically busy and often assign criminal investigations to uniform patrol personnel. These occurrences diminish the effectiveness of Patrol Officers and drastically decrease free-patrol time that reduces crime. It prevents our uniform officers from providing consistent traffic enforcement and from providing a visible presence within our community.

Police Officers' patrol and investigative responsibilities vis-à-vis current police staffing restrict officers' opportunities for routine community policing contacts or the planning and organizing of special community policing projects. Our current personnel resources do not allow our Officers to organize and offer community-policing programs that are extensive and that require a coordinated effort among a number of personnel. Without additional police personnel resources, the Police Department will likely be unable to provide these services and may be forced to discontinue most community policing efforts. Our current staffing also hinders the Police Department's ability to efficiently schedule in-service training and to provide for occurrences of sickness or injury of our personnel without the scheduling of overtime assignments.

- **Police Command Officers**

The importance of police supervision and the deleterious effects of the absence of adequate Police Sergeant staffing cannot be overstated. The 60% decrease in Police Sergeant staffing since 2012 is of great concern to the Police Department.¹⁹ The morale and performance of police officers are not more strongly influenced by any other factor than the leadership of their immediate supervisor. This is true not only because of the close relationships that develop between these individuals, but also because police supervisors exercise a strong influence upon officers' physical and social environments while they are on-duty. Adequate police supervision provides police department personnel with important feedback concerning their work. The praise and discipline that these supervisors provide are important to the accomplishment of the Police Department's goals and objectives as well as its mission and vision for the community. Their presence ensures that police personnel provide police service within the guidelines of the law and current court decisions, and their direction manages and reduces risk and liability for the Police Department and the City.

The current Police Sergeant staffing of two (2) police sergeants is problematic. This level of staffing only allows for the assignment of one (1) police sergeant to police patrol responsibilities and the other police sergeant to police investigative responsibilities. It requires that the Public Safety Director/Chief of Police assume operational responsibility and direct supervision of six police officers on two different platoons. These occurrences encourage inefficiency and an inability to exercise good and consistent leadership with half of the police patrol personnel. Clearly, thought must be given to a process whereby the staffing of Police Sergeants can be increased in the foreseeable future.

- **Paid-On-Call Firefighters**

The current use of Paid-On-Call firefighters and EMTs to respond to firefighting, rescue and EMS calls-for-service is efficient and cost-effective generally speaking. The effectiveness of this staffing plan, however, depends upon the continued dayshift staffing of administrative staff that can also respond to Fire Department calls-for-service²⁰. The importance of this component of the Wixom Fire Department's Emergency Response Plan (WFDERP) is that it provides for firefighting, rescue and EMS response during times when most of the Fire Department's Paid-On-Call Firefighters can be expected to be working at their regular full-time jobs or careers. Without this staffing, the WFDERP would become weak and response to firefighting, rescue and EMS calls-for-service would be unreliable.

The effectiveness of the WFDERP also depends upon continued Fire Station I staffing with two (2) Paid-On-Call firefighters between 10:00 PM and 6:00 AM each day. Staffing in this manner and during these hours of each day provides for faster response to firefighting, rescue and EMS calls-for-service. Discontinuance of this staffing would significantly increase the Fire

¹⁹ Staffing vacancies developed due to retirements and medical disability leave and were not filled at the direction of the City Manager at that time.

²⁰ See pages 3 & 4 of this memorandum and the section entitled *Fire Inspectors and Emergency Medical Coordinator*.

Department’s response times for emergency firefighting, rescue and EMS calls-for-service during these times and would increase the threat to life and property when these emergencies occurred. Without this component of the WFDERP, the current and typical nighttime response-time of 5 minutes could easily become as long as 20 minutes in many cases.

One weakness of the current WFDERP is that it provides for no Fire Station I staffing during other times when it can be expected that Wixom Paid-On-Call Firefighters could most likely be unavailable and absent from the community. Response by Wixom Paid-On-Call Firefighters between 5:00 PM and 7:00 PM, Mondays – Fridays, is often impaired due to the unavailability of many of the Paid-On-Call Firefighters who are still returning to the City and their homes from their jobs and careers elsewhere. Response by Wixom Paid-On-Call Firefighters is also impaired on Saturdays and Sundays due to the unavailability of many Paid-On-Call Firefighters who are outside the City and involved in family activities, errands, or worship at their churches. When delayed response-times have occurred during the aforementioned time, it has been determined that the causes were those enumerated and it has not been unusual for these delays to be as long as 20 minutes. One solution would be to staff Fire Station I with Paid-On-Call Firefighters during these times and in a fashion similar to the manner in which staffing currently occurs each evening between 10:00 PM and 6:00 AM. This staffing of approximately 2,200 additional hours by two (2) Paid-On-Call Firefighters (i.e. a total of 4,400 hours additionally) would require approximately \$88,000 in additional funding for the Fire Department. While this amount would be a significant increase to the current funding authorized for the Fire Department, it is important to remember that this amount would be only a bit more than the cost one (1) full-time firefighter.²¹

It is also important to remember that the calls-for-fire-service have steadily increased over the past five (5) years (about 6.5%; see Table 6). Should these calls-for-service continue to increase,

Wixom Fire Department - Calls-For-Fire Service 2008 - 2012 (Figure 6)					
Classification	2008	2009	2010	2011	2012
Fire and Smoke Investigations	93	54	50	48	78
Rescues and Medical Emergencies	581	577	620	596	633
Fire Prevention and Public Education	209	212	225	265	230
Fire Alarm Investigations	80	108	80	92	82
Assistance During Weather Emergencies	0	4	7	2	3
Total Calls	963	955	982	1003	1026

then it can be expected that fire-calls-for-service will someday surpass the capability of Wixom’s Paid-On-Call firefighting staffing and that other staffing will need to be considered.²²

²¹ The starting salary of a full-time Wixom Firefighter would be approximately \$42,000/year and it is thought that this employee’s benefit-cost would be about \$30,000. Consequently, the cost of 4,400 additional hours would equal about 1.2 full-time firefighters if any were so employed.

²² Other Fire Department staffing models include staffing with a combination of full-time and paid-on-call firefighters or staffing with only full-time firefighters.

- **Fire Command Officers**

The current Command Officer staffing of the Fire Department consists of a Fire Captain and three (3) Fire Lieutenants who work under the leadership of the Fire Chief. While this current staffing of Fire Command Officers is adequate, later this year the Fire Department intends to begin the process to establish an eligibility-list for promotion to the rank of Fire Lieutenant. The purpose of establishing this eligibility-list is to provide for the vacancy of one or more Fire Lieutenant positions from retirement or resignation. In the past year, the Fire Department has met with some Fire Command Officers who have stated that they might retire this year and others who stated that they might resign due to their career and/or family obligations.

Staffing Recommendations – Police Department

- **Police Patrol and Investigative Operations**

Consideration should be given to authorizing and funding the hiring of three additional full-time police officers. Two of these personnel would be assigned to police patrol duties, and they would provide the Police Department with an opportunity to perform additional field investigations that would prevent and reduce crime. These new personnel would enable the Police Department to promote two Police Officers to the ranks of Police Sergeant and provide for the assignment of one Police Officer to the Detroit Bureau of the Drug Enforcement Agency - Enforcement Unit, and one of their teams. The proposed promotions would facilitate better police supervision and improve the management of Police Department risk and liability while the DEA Enforcement Unit assignment would enable the Police Department to access additional personnel resources to investigate the sale and trafficking of illegal drugs within the City.

Staffing Recommendations – Fire Department

- **Fire Administration**

Consideration should be give to reinstatement of dedicated and full-time staffing that would provide the Fire Department with secretarial services. The current assignment of a Police Secretary and another City Secretary to these duties is ineffective and makes it difficult for the Police Secretary to perform her police secretarial duties satisfactorily and in a timely fashion. The absence of a full-time Fire Department Secretary and assignment of most of these duties to the Police Department Secretary cause Police Department payroll or Accounts Payable processes to often be late or require overtime assignments to be accomplished in a timely fashion. It has caused the Police Department to assign clerical tasks to the Public Safety Director/Police Chief and Police Sergeants and delayed the completion of efficiency analyses related to the use of personnel and equipment as well as investigations of grant and other funding sources. It has caused the Police Secretary to delay the upkeep of Police Department personnel records relating to training and qualifications and has delayed the completion of the Police and Fire Department budgets in a timely fashion. Since the departure of the full-time Fire Department Secretary, Fire Department Paid-On-Call Firefighter Monthly Attendance Reports have not been performed regularly or reliably, and Training Records have become incomplete and often deficient. The


outcome of these occurrences is a decrease in the efficiency of the Police and Fire Departments and sometimes an inability to find records because they have become misplaced or have not yet been properly filed.

- **Paid-On-Call Firefighters**

The funding of additional hours for Paid-On-Call Firefighter fire station staffing on Saturdays and Sundays would enable the Fire Department to more confidently plan for fire-calls-for-service on these days when many Wixom Paid-On-Call Firefighters are away from the community and unable to respond should a fire-call-for-service occur.

MEMORANDUM

TO: Anthony W. Nowicki, City Manager

FROM: Clarence E. Goodlein, Director of Public Safety 

DATE: February 11, 2013

SUBJECT: US Department of Justice – Drug Enforcement Agency invitation to serve as a Detroit Drug Enforcement Agency - Enforcement Team Member

As you know, the Police Department was contacted recently by agents of the United States Department of Justice – Drug Enforcement Agency (DEA) and invited to assign a police officer to their Enforcement Unit and a team in Detroit. It is important for you to know that the DEA does not extend these invitations to every police department and that their invitations are based upon their prior experiences with a local police agency and their opinions concerning that local agency's professionalism and ethics as well as its competency and effectiveness. When I received notice that the DEA would like to meet with me and extend the aforementioned invitation to the Police Department and the City, I felt a strong sense of pride that the Police Department's personnel had been recognized for their commitment to duty, professionalism, and law enforcement excellence. I experienced a deep sense of satisfaction that the organization's core principles – honesty, integrity, professionalism, and community service – are obvious and apparent in the policing that our personnel perform each day.

I hope that you agree to meet with a representative of DEA concerning their invitation. Their invitation is to request that we assign a Police Officer to their staff for a term of one – four years where he/she would be assigned to work with other investigators to enforce federal and state laws regarding the possession and sale of illegal drugs. Personnel assigned to DEA Enforcement Units receive DEA sponsored training in law enforcement techniques that facilitate their investigations of persons who sell and possess illegal drugs and that enable forfeiture of these persons' assets. They develop a valuable network of investigators that help them during their difficult criminal and forfeiture investigations, and they provide their sponsoring law-enforcement agency with access to this network of investigators as well. Clearly, police agencies that are fortunate enough to have personnel assigned to this unit benefit greatly from the knowledge and expertise that their personnel receive and return to their agency when their DEA assignment has ended. As you know, our agency has benefited greatly from the knowledge and networking ability of Detective Jim Watt who not only spent 12 years as a Detective Sergeant and squad leader in the Detroit Narcotics section, but also spent 3 years in special assignment to the Detroit DEA Enforcement Unit where he worked in a covert undercover assignment.

As a result of the assignment of a Police Officer to the Detroit DEA Enforcement Unit, the Police Department would receive, in the form of money, a portion of the assets seized by the Detroit DEA Enforcement Unit Team to which that Police Officer was assigned. While it is impossible to know what this amount may be, my conversations with my colleagues and DEA contacts cause me to confidently believe that these funds would be in excess of \$200,000.

The United States Department of Justice and the Drug Enforcement Agency have strict rules for the use of this money that they call *shared forfeiture funds*. The use of *shared forfeiture funds* are authorized only for the following uses:

- New Police Officer positions and temporary Police Officer positions not to exceed one year appointments.
- Overtime of Police Officers & Detectives.
- To meet any local match requirements established by any COPS grant received.
- Support of any law enforcement investigation.
- Law enforcement training.
- Law enforcement and detention facilities' costs.
- Law enforcement equipment.
- Drug and gang awareness education programs.
- Law enforcement travel & transportation.
- Law enforcement awards and memorials.
- Pro-rata funding.
- Asset accounting & tracking.
- Language assistance services.
- Community-based programs (only a maximum of 15% of the *shared forfeiture funds* received may be used for this purpose).

It is also important to note that *shared forfeiture funds* can only be used to increase or supplement the resources of the Police Department and that these funds could not be used to replace or supplant the appropriated resources of the Police Department. Also, the Police Department must be the direct recipient of the sharing. In determining whether supplanting had occurred, auditors of the US Department of Justice would examine a police department's budget and decide whether the *shared forfeiture funds* replaced or increased the entire budget of that law enforcement agency. An example of improper supplanting would be:

A police department receives \$100,000 in federal shared forfeiture funds only to have its budget cut \$100,000 by the City Council. In this instance, the Police Department has received no direct benefit from the equitable sharing whatsoever. Rather, the City as a whole has received the benefit of the sharing.

A police department that assigns a police officer to a Detroit DEA Enforcement Unit Team must pay the cost of that police officer's salary, benefit package, and overtime, and provide that police officer with a DEA approved vehicle and a Blackberry™ smartphone to use while in this assignment. Near the end of the Federal fiscal year, a police department may apply for reimbursement of their police officer's overtime to a maximum of \$17,500.

Certainly, the acceptance of DEA's invitation and the assignment of a police officer to a Detroit DEA Enforcement Unit Team is a matter deserving serious consideration, and an assignment that I recommend you consider. While this assignment if made and if accepted by the DEA would cause staffing difficulties, those difficulties could be mitigated through the hiring of an additional

police officer should the City see fit to do so. It is my opinion that this assignment could assist the City with meeting some of the future needs of the Police Department by providing a source of revenue that would be otherwise unavailable. Should you desire to proceed, I would work with the Finance Department to evaluate this proposal further and schedule representatives from the DEA to meet with you and answer any questions that you might have about this assignment.