



City of Wixom Multi-Year Budget

**Adopted: Fiscal Year 2014-2015
Projections: Fiscal Years 2015-2016 / 2016-2017**



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Multi-Year Budget
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Projections: Fiscal Years 2015-2016 / 2016-2017



City Council

Kevin W. Hinkley, Mayor
Richard Ziegler, Deputy Mayor
Patrick Beagle, Michael Giddings, Nicholas Kennedy, Lori Rich, Thomas Rzeznik

City Manager

Anthony W. Nowicki

Management Team

Debra Barker, Assessing & Economic Development
Catherine Buck, City Clerk
Clarence Goodlein, Police
Michael Howell, Public Works
Deanna Magee, Community Services/Parks & Recreation
Jeffrey Roberts, Fire
Marilyn Stamper, Finance

Adopted: May 27, 2014

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April 8, 2014



Mayor Kevin W. Hinkley
Deputy Mayor Richard Ziegler
Councilmember Lori Rich
Councilmember Patrick Beagle
Councilmember Thomas Rzeznik
Councilmember Michael Giddings
Councilmember Nicholas Kennedy

RE: Proposed Fiscal Year 2014-2015 Operating Budget

Honorable Mayor Hinkley and Members of the Wixom City Council:

In accordance with Chapter 8, Section 8.2 of the Wixom Charter, the Proposed Budget for the City of Wixom, Michigan, is herein submitted for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015. The Proposed Budget is balanced and consists of \$10,452,204 in operating expenditures and \$11,111,412 in revenue. This represents an expenditure reduction of \$118,801 and a projected revenue increase of \$346,213. More than half of the revenue increase (\$189,944) consists of employee contributions toward health care premiums.

Financial projections for Fiscal Year 2014-2015 continue to show signs of positive growth in the residential sector and with industrial property; however, the commercial and business personal property continue in a downward trend. All combined, the City will experience a decrease in taxable values estimated at 0.62%. Had it not been for the voter-approved supplemental operating millage in November 2012, the services currently provided could not have been sustained. As this supplemental operating millage expires on June 30, 2017, the Fiscal Year 2014-2015 Budget Proposal was prepared to address this eventuality. The following priorities were established for Fiscal Year 2014-2015 and are reflected in the budget document:

- A dedication to transparency and adherence to the City Charter.
- Ensure the long-term financial sustainability of our general governmental operations and enterprises.
- Balance increasing service delivery demands and community expectations with cost competitiveness without sacrificing the quality of services and programs currently provided.
- Address, to the extent financially feasible, deferred capital maintenance and equipment needs.
- Strengthen our new management philosophy stressing community engagement, team concepts, staff involvement and the empowerment of department heads all while maintaining a higher level of accountability.

Looking back, Fiscal Year 2013-2014 was a time of much change within the organization, some planned and some unforeseen. This was a time when unforeseen events opened the doors of opportunity and facilitated change and movement toward achieving operational cost containment and reduction goals. Below are a number of the most notable accomplishments and events:

- For the sixth time, the City was recognized by the University of Michigan - Dearborn for being a city that fosters entrepreneurial growth and economic development.
- Developer and other private sector interest in the City has reemerged as evident by recent construction activity including General RV, Culvers, Auto Zone, Al Madaah Restaurant, and a number of single family residential homes. Adding to this development optimism are the projects working their way through the planning and construction permit system including new single family homes in Tribute, Cliffs North Residential, Stone Gate Village Residential, Menards, Grand Steel Expansion, Mazda Expansion, the relocation in the City of RAMPF and other projects. Further, in a recent Metropolitan Detroit Industrial Market Study, Wixom's 2013 4th quarter vacancy rate is cited at 8.64%; whereas, the area average is 11.84%. This speaks volumes for the continued attractiveness of the City as a community in which to invest in.
- Wixom voters approved a supplemental tax of 3.5 mills for 4 years in November of 2012 as a means to maintain the current level of police, fire, public works and recreation services. Fiscal Year 2013-2014 was the first year operating with the financial supplement. Even with the millage, measures were employed and initiatives undertaken to reduce operating costs to the extent possible. It is estimated that since November of 2012, these measures and initiatives have reduced operating expenditures by \$550,000 and pushed back our fiscal cliff from Fiscal Year 2017-2018 to Fiscal Year 2018-2019. A number of these cost containment and reduction measures include:
 1. Outsourcing the position of Building Official as well as a reduction in trade inspectors' fees.
 2. Outsourcing planning and zoning functions.
 3. Reorganization and outsourcing in the Finance Department.
 4. Elimination, through attrition, one Heavy Equipment Operator in the Department of Public Works, two full-time positions in the Community Services/Parks & Recreation Department, two full-time positions in the Building Department, and the elimination of the Assistant City Manager position.

Building on the Administration's 2013 Financial Strategies document and the first steps of our service delivery transformation, the Fiscal Year 2014-2015 Budget has been developed so as to provide the resources necessary to meet the community's service expectations and to stabilize and fine tune the programs and processes implemented in accordance with austerity goals established. The Proposed Fiscal Year 2014-2015 Budget is balanced and includes new and continuing initiatives to strengthen the financial future of the City. In furtherance of this, the Proposed Fiscal Year 2014-2015 Budget:

- Effectuates the reorganization and outsourcing of Building Department and Planning/Zoning functions. It is estimated that this change will result in an overall savings of approximately \$51,000 and improves the professionalism of the Building Department.
- Includes capital funding in the amount of \$429,112 for equipment and improvements including new financial accounting software, website improvements, police vehicles, park improvements, DPW mowing equipment and debt service funds associated with the Fire Department aerial truck.
- Provides funding for the City's Other Post Employment Benefit (OPEB) obligations in the amount of \$625,000. The proposed Budget also included funding for an actuarial study to accurately determine future OPEB contributions.

- Makes a \$659,208 contribution to the Budget Stabilization Fund bringing the estimated balance at the close of the Fiscal Year to \$1,861,007 with a General Fund balance of \$2,330,263 (21.38%) for a total combined fund balance of \$4,191,270. After the audit, reducing the General Fund balance to 15% could be considered. Or, Council may wish to consider earmarking additional funds for the Capital Improvement Program. Specifically, funding the replacement of Fire Engine 21. This apparatus is near the end of its useful life and within the next several years will need to be replaced.
- The City commissioned a Financial Master Plan for the water and wastewater utility systems by Utility Financial Solutions (UFS) which was implemented in Fiscal Year 2013-2014. This independent analysis took into consideration the rates at that time, rate structure, operating costs and capital improvement plan to forecast future funding requirements necessary to support our utility systems. UFS has proposed rate increases for Fiscal Year 2014-2015 of approximately 12% and 6% for water and wastewater respectively. In light of this fact, Wixom still maintains one of the lowest combined water and wastewater rates in the region.
- Continues the phase out process of the Department of Public Services as there is no Charter or Ordinance provision creating this department.
- The total millage rate is being reduced by 0.87 mills attributable to the expiration of the Major Road Capital Program.
- For the first time, this Proposed Budget clearly identifies the City's MERS obligation for retiree legacy costs. Previously, these costs were included in the fringe benefit costs of other members of the respective department and bargaining unit. This resulted in inflated operating costs and skewed cost/benefit calculations.
- Solid waste collection and recycling remains the same at \$155 per year.
- Includes a health care premium contribution from City employees totaling \$189,944.
- Funds two lieutenant positions in the Police Department as the first step of a management succession plan.

This Proposed Fiscal Year 2014-2015 document would not have been possible without the effort, energy, talent and dedication of the employees of the City of Wixom. I am also grateful to the residents of Wixom for the sacrifices they have made during these years of financial uncertainty. Finally, our new Finance Manager, Marilyn Stamper, must be commended for her time and effort in preparing the Proposed Fiscal Year 2014-2015 Budget.

Should you have any questions, concerns or comments, please feel free to contact me.

Thank you for your confidence and support.



Anthony W. Nowicki
City Manager

Enclosure: Calendar

cc: Department Heads & Directors

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BUDGET STUDY SESSION CALENDAR

Below is the schedule of Budget Study Sessions to be held on April 15 & 16, 2014, with an optional date of April 23, 2014. The purpose of these sessions will be to review the Proposed Budget for Fiscal Year 2014-2015. Page numbers are indicated next to each section below to facilitate navigation through the budget document.

TUESDAY, APRIL 15, 2014 - 6 P.M.

- I. BUDGET HIGHLIGHT DETAILS
- II. BUDGET OVERVIEW
- III. AUDITOR STATEMENT (ORAL PRESENTATION)
- IV. GENERAL FUND REVENUE
- V. REVIEW OF GENERAL FUND

- a) City Council (34-35)
- b) City Manager's Office (36-37)
- c) Assessing / Economic Dev / Board of Review (38-40, 72-73)
- d) Building Department (42-43)
- e) Zoning Board of Appeals (70-71)
- f) Planning Commission (74-75)
- g) Legal Assistance (44-45)
- h) City Clerk (46-47)
- i) Information Systems (48-49, 139)
- j) Financial Administration (50-52, 134)
- k) General Operating/Facilities (54-55)
- l) Building Maintenance (56-57)
- m) Cultural Center (58-59, 130)
- n) Senior Citizens Activities (76-77)
- o) Parks & Recreation (78-80, 136-137)
- p) DPW (68-69, 140)

WEDNESDAY, APRIL 16, 2014 - 6 P.M.

- VI. REVIEW OF GENERAL FUND (continued)

- q) Fire (60-62)
- r) Police (64-67, 138)
- s) Debt Service Capital (143)
- t) Inter-fund Transfers (82-83)

- VII. REVIEW OF OTHER FUNDS

- a) DDA, DDA/VCA Development Fund & Bond Fund (86-87, 123)
- b) CDBG Fund (88-89)
- c) Major/Local Roads Act 51 (90-92)
- d) Land Acquisition (94-95)
- e) LDFA (96-97, 119)
- f) Major/Local/S. Path Fund (99-105)
- g) Fire & DPW Bond Fund (122)
- h) Budget Stabilization Fund (106-107)
- i) Forfeiture Fund (108-109)
- j) Insurance Fund-Retirees (116-117)
- k) Solid Waste Collection (110-111)
- l) Special Holding Agency Fund (112-113)
- m) Cemetery (114-115, 129)
- n) Major Road Debt (120)
- o) Tribute Drain Bond Fund (121)
- p) Water / Wastewater Enterprise Funds (161-169)

Optional Date: Wednesday, April 23, 2014 (6 P.M.)

Wednesday, May 14 Public Hearing notices published in accordance with City Charter Chapter 8, Section 8.3. Budget is finalized, published and available for public review.

Tuesday, May 27 Public Hearing and Budget adoption in accordance with City Charter Chapter 8, Section 8.4.

Fiscal Year 2014-2015

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Fiscal Year 2014-2015

Budget Highlights and Other Information

The Fiscal Year (FY) 2014-2015 Budget achieves the preservation of existing levels of service at reduced operating cost through the implementation of effective planning and efficient use of resources. The City of Wixom strives for properly aligned costs for service delivery and funding sources.

Highlights

- ⊙ The total General Fund operating expenditures have decreased from \$10,571,005 (FY 2013-2014 Budget) to \$10,452,204, a -1.124% or \$118,801 decrease in operating expenditures.
- ⊙ Our combined sewer and water rates remain one of the lowest in Oakland County. A proposed 12% increase in water and 6% increase in sewer rates is being proposed. This is consistent with the financial recommendation and projections provided by the City's utility financial consultants during FY 2013-2014 Budget discussions.
- ⊙ Solid Waste Collection - no change at \$155/year.
- ⊙ No increase in wages is shown for FY 2014-2015.
- ⊙ City Operating Millage is remaining at 11.0429. Included in this amount is a voter approved Operating Millage of 3.5 mills, which expires on June 30, 2017.
- ⊙ Total City Millage rate of 14.8429 is being decreased from 15.7129 due to the expiration of the Major Road Debt Millage.
- ⊙ Capital Improvement/Planning Program funding from the General Fund for capital improvements in the amount of \$429,112. This includes the annual payment for the new platform fire truck - approximately \$101,812.
- ⊙ State Shared Revenue collections are estimated to increase to \$1,105,347. Since the State of Michigan's FY 2000-2001 to the present, the City's Shared Revenue has declined by \$266,786. (See Revenue States Sales Tax - State of Michigan in the body of the Budget document.)
- ⊙ Compared to FY 2013-2014 original Budget, transfers/contributions to other funds decreased from \$1,565,458 to \$1,318,188. This includes contributions to Capital Improvement Fund, contribution to Retiree Insurance Fund, and payment of debt service to assist the DDA/VCA debt fund.

Taxable Value Changes

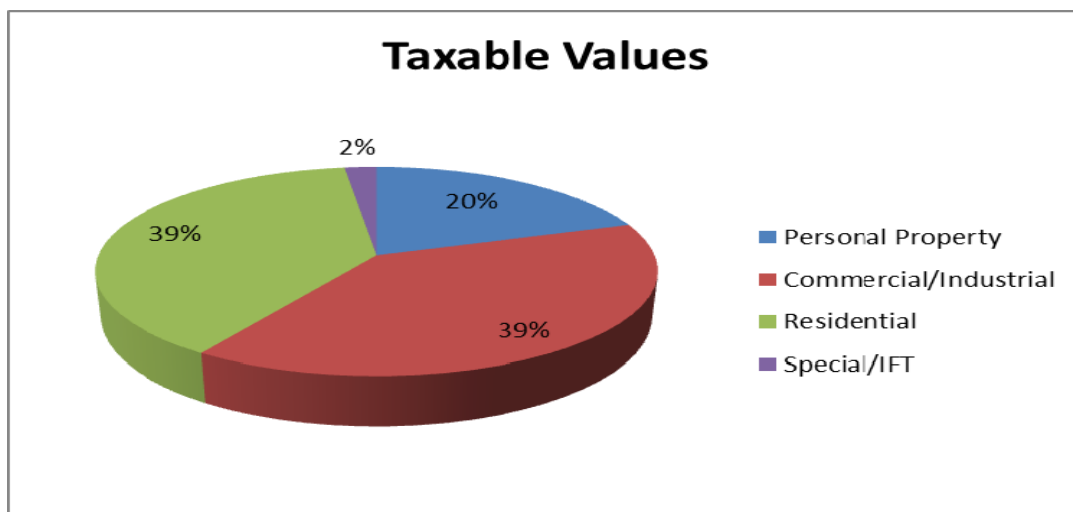
A 0.62% decrease in taxable values is estimated for FY 2014-2015, as the chart below shows. The decrease in overall taxable value is reflective of:

- Increased residential property tax values by approximately 1.08%
- Decreased commercial property tax values by approximately .03%
- Increased industrial property tax values by approximately 18.19%
- Decreased personal property tax values by approximately 6.33%

Change in Taxable Value - Real and Personal Property

Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Real Prop. - Tax Value	\$ 724,059,240	\$ 626,699,170	\$ 572,458,550	\$ 519,198,810	\$ 505,891,380	\$ 508,517,550
Pers. Prop. - Tax Value	129,872,580	119,455,870	117,819,130	121,538,250	138,986,090	130,182,560
Total Taxable Value	853,931,820	746,155,040	690,277,680	640,737,060	644,877,470	638,700,110
% Change Real	-3.11%	-13.45%	-8.65%	-9.30%	-2.56%	0.52%
% Change Pers.	-1.22%	-8.02%	-1.37%	3.16%	14.36%	-6.33%
Ad. Val. % Change	-2.83%	-12.62%	-7.49%	-7.18%	0.65%	-0.96%
IFT Tax Value	\$ 14,044,580	\$ 11,038,460	\$ 14,123,000	\$ 15,398,010	\$ 11,620,710	\$ 13,734,850
IFT % Change	-53.99%	-21.40%	27.94%	9.03%	-24.53%	18.19%
Grand Total	\$ 867,976,400	\$ 757,193,500	\$ 704,400,680	\$ 656,135,070	\$ 656,498,180	\$ 652,434,960
Total % Change	-4.55%	-12.76%	-6.97%	-6.85%	0.06%	-0.62%
Millage	10.8514	11.6623	11.6623	12.2459	15.7129	14.8429

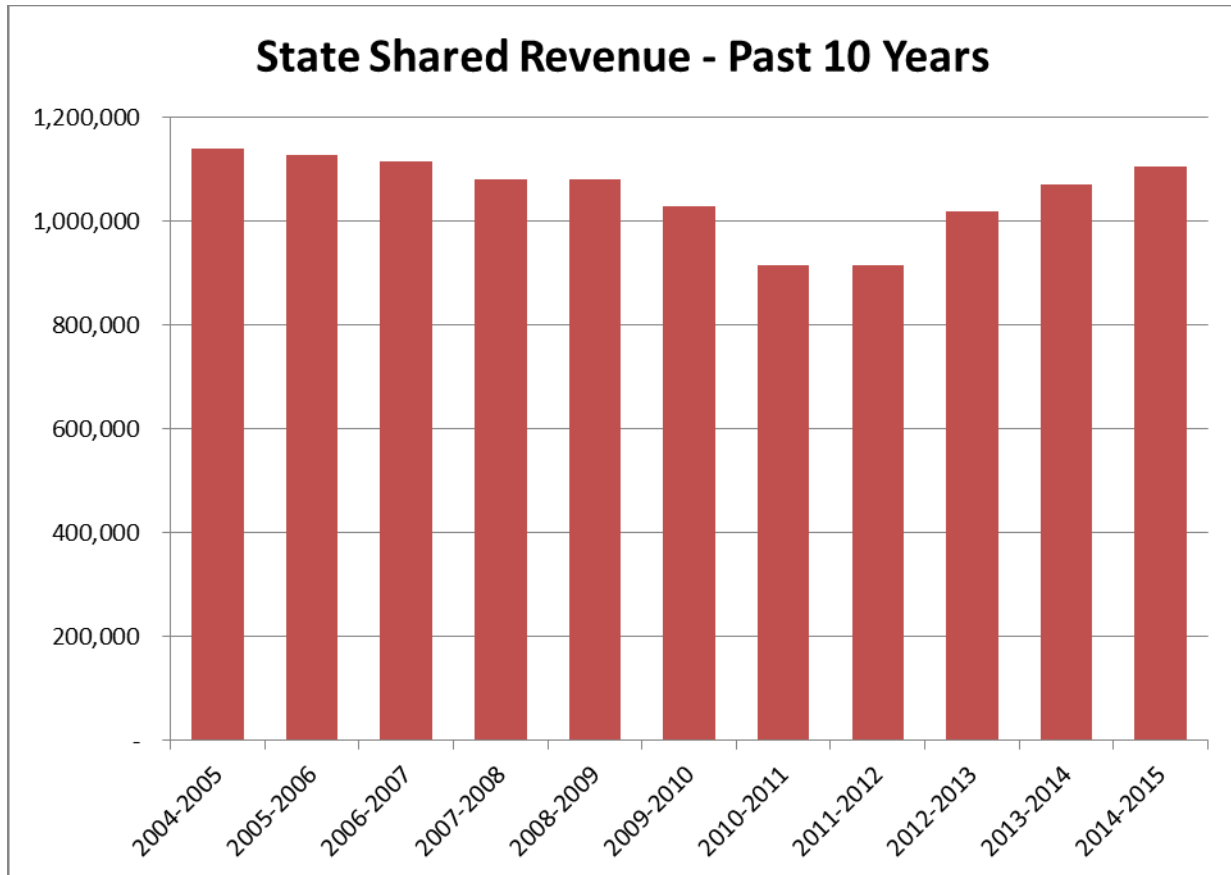
Tax Base Composition



The tax base composition of taxable values show that residential taxable values contribute approximately 39% of property taxes. The remaining tax base of 61% is made up of Commercial, Industrial, Personal Property and Special/IFT Property.

State Shared Revenue

State Shared Revenue received by the City is projected to increase since the State of Michigan economy has improved. For FY 2014-2015, it is projected that State Shared Revenue will increase by \$34,910. This may be altered due to the State's Economic Vitality Incentive Program (EVIP) which has significant requirements. To date the City has been in compliance with EVIP.



Millage Rate Information

The following highlights changes to the Millage levy schedule for FY 2014-2015:

- The Operating Millage increase of 3.5 mills (voter approved) will remain in FY 2014-2015. This Budget proposes a Total Millage levy of 14.8429.
- This is the 5th year for the Local Road Millage of 1.15 mills and the Bike Path Millage of 0.30 mills. These Millages expire in FY 2025-2026 and FY 2023-2024, respectively.
- The Water Utility System Millage of 1.90 mills will continue to pay for principal and interest on the repayment of State Revolving Fund loans taken for construction of the city-wide water system. This Millage expires in FY 2019-2020.
- The Fire and DPW Construction Fund levy of 0.45 mills will be utilized to make principal and interest payments and will be closed in FY 2014-2015.
- The Major Road Fund levy of 0.87 mills expires in FY 2013-2014.

Millage Rate Information

Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	End Date
General Operating	6.73200	7.54290	7.54290	7.54290	11.04290	11.04290	N/A
Local Road Program	1.13140	1.13140	1.13140	1.15000	1.15000	1.15000	June 30, 2026
Safety Path Program	0.30000	0.30000	0.30000	0.30000	0.30000	0.30000	June 30, 2024
Major Road Program	1.04200	1.08700	0.85390	0.90000	0.87000	-	June 30, 2014
Water Utility System	1.30200	1.23100	1.39970	1.86000	1.90000	1.90000	June 30, 2020
Fire & DPW Building Debt	0.34400	0.37000	0.43440	0.49300	0.45000	0.45000	June 30, 2015
Total Millage	10.85140	11.66230	11.66230	12.24590	15.71290	14.84290	

Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
General Millage	6.73200	7.54290	7.54290	7.54290	11.04290	11.04290
Debt Millage	2.68800	2.68800	2.68800	3.25300	3.22000	2.35000
Other Millage	1.43140	1.43140	1.43140	1.45000	1.45000	1.45000
	10.85140	11.66230	11.66230	12.24590	15.71290	14.84290

Capital Improvement/Capital Planning Fund

The General Fund Contribution to the Capital Improvement Fund for FY 2014-2015 is proposed to be \$429,112 vs. \$716,268 in FY 2013-2014. This reduction will allow the City to maintain a \$1,139,566 fund balance in its Capital Improvement fund for future projects. Due to previous years' budget restraints, many of the City's Capital Improvement projects had been delayed. On that basis, during FY 2014-2015, the City will re-evaluate its City-wide Capital Improvement plan.

Highlights of the FY 2014-2015 Capital Improvements Program are shown below:

FISCAL YEAR 2014-2015		
CAPITAL IMPROVEMENT EXPENDITURES		
CATEGORY	AMOUNT	PROJECT SUMMARY
Cemetery	1,000	Landscape and Maintenance (Cemetery Fund)
Cultural Center	10,000	Chairs and Tables Replacement
	8,000	Dance Floor Replacement
	10,000	Restroom Improvements
	1,200	Portable Bar
Finance	58,000	Acquisition of New Financial Software
Gilbert Willis Park	32,000	Parking Lot Rehabilitation
	5,000	Athletic Field Repairs and Improvements
	2,000	Trail Improvements
Gunnar Mettala Park	40,000	Parking Lot Rehabilitation
	6,000	Fence Repairs
	3,000	Table Replacement
	2,000	Trail Improvements
Civic Center (Pond)	3,000	Acquisition of Skate Pond Mats & Heaters
Mack Park	1,500	Gazebo Upkeep
Habitat	3,000	Park Material/Repairs
General Operating	7,500	Acquisition of Network and Computer Upgrades
Police	70,000	Two Patrol Vehicles Including Equipment Replacement
	20,000	Emergency Light Bars Replacement
	2,100	Six Radar Instruments Replacement
	2,500	Acquisition of Two New Weapons
	3,000	Acquisition of Bullet-Resistant Vest
	5,000	Desktop Computers Replacement
Public Works	12,500	Mower Equipment
	20,000	Drain Improvements
Debt Service	101,812	Debt Service Payment on Purchase of Fire Truck
TOTAL:	430,112	

Personnel

Reductions of three full-time positions are reflected in the FY 2014-2015 Budget which include the Finance Department, the Building Department, and the Community Services/Parks & Recreation Department. No further reductions in full-time personnel are included in the proposed budget.

Please see the Personnel section of the Budget document for a detailed description of the number of positions associated with each department of the City.

Budget Requirement and GASB 54 and 34

Amendments to Public Act 493 now require a general appropriations act for all funds except trust or agency, internal service, enterprise, debt service or capital project funds for which the legislative body may pass a special appropriation act. Therefore, a budget and general appropriations act are required for the general fund and each special revenue fund. This modification would exclude the need for budget resolutions for all capital project funds, debt service funds, trust and agency funds, and enterprise funds.

The Governmental Accounting Standards Board (GASB) promulgates standards for local governmental units. With the issuance of GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions (Issued 03/09), the GASB further clarified the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type. The current Budget and Financial Report comply with this pronouncement.

Fiscal Year 2013-2014 Year in Review

The following will briefly highlight our accomplishments and other noteworthy matters:

- The City was once again recognized by the University of Michigan - Dearborn, School of Management and awarded their Entrepreneurial Cities Award for the 6th time. We were honored by this award in 2007, 2009, 2010, 2011, 2012 and 2013 as well.
- During FY 2013-2014, investor confidence in the community improved evidenced by new construction and new developments entering the planning and construction permit process. Below is a partial listing of such:
 - Menards
 - General RV
 - Meineke Auto Care Center
 - Stone Gate Village Residential
 - Cliffs North Residential
 - Al Maidah Restaurant
 - Hallmark Tool Expansion
 - Culvers Restaurant
 - Tribute Single Family Residential
 - RAMPF Group, Inc.
 - Grand Steel Expansion
 - Mazda Expansion
- The Clerk's Office conducted one election during the 2013 calendar year. The election was completed successfully.
- The Clerk's Office accepted 748 passport applications and took 394 passport photos which when combined generated \$23,428 in passport revenue. This is an increase of \$2,770 from last year's passport revenue.

- City Council distributed Community Development Block Grant (CDBG) monies to help area public agencies such as HAVEN, Hospitality House and Meals on Wheels as well as funding for ADA improvements at the Gibson House to facilitate the use of the house as a historical museum.
- In January of 2014, Moody's improved the bond rating for the City from A-1 bond rating to Aa2.
- A Letter of Agreement was negotiated by the City Manager with the Governmental Employees Labor Council; Clerical and Library Employees and approved by the parties pertaining to the implementing a Tier-2 benefit package for all new hires in the bargaining group with an estimated savings of \$13,565 per new employee.
- A Letter of Agreement was negotiated by the City Manager with Police Officers Labor Council; Patrol Officers and Record Identification Technicians and approved by the parties pertaining to the implementing a Tier-2 benefit package for all new hires in the bargaining group with an estimated savings of \$13,370 per new employee.
- To further facilitate communication and to provide all Council members with "breaking news" as soon as staff becomes aware of an event or issue, [City Happenings](#) was launched. The first issue of this e-mail news notification was issued in October of 2013. This notification vehicle is available for posting of information by all employees as well as the City Council.
- E-packet for various boards and commissions has been initiated. Staff works with individual members who may have difficulties with e-packets. To date, the Planning Commission, Zoning Board of Appeals, Tax Abatement Committee and the Downtown Development Authority have transitioned to e-packets.
- In July of 2013, Administrative Secretary Vilma Mazi was certified as a Human Resources Specialist through the Michigan State University.
- City Staff and members of Council, along with members of various Boards and Commissions, participated in Oakland County's "One-Stop-Ready" Program.
- The Finance Department was reorganized and partially outsourced with an estimated savings of \$73,506 annually.
- Reorganization and downsizing of the Community Services/Parks & Recreation Department through attrition for an estimated annual savings of \$92,098.
- The First Annual Wixom "Holiday Markt" was held.
- The Police Department accepted an invitation by the United States Department of Justice-Drug Enforcement Agency (DEA) to participate in their Detroit Enforcement Unit Team. Benefits of participation include advanced training, DEA Team assistance in the City, access to investigators and a potential share in forfeiture funds estimated at \$200,000 annually.
- Reconstruction of all roads in the Hidden Creek Subdivision was undertaken.

- In conjunction with the City of Walled Lake and Commerce Township, the City pursued the acquisition of the Michigan Airline Railroad Corridor and conversion of such into a interconnected cross-state railway system.
- The Administration pursued the purchase of 3160 Branch Court property for \$18,301.62 through the Oakland County Tax Forfeiture Program and the subsequent sale of such on December 17, 2013 for \$65,110.

General Fund Revenues

Total revenues are estimated at \$11,111,412 and represent a 3.216% or \$346,213 increase over FY 2013-2014 total budgeted revenues. This increase is due to the following:

- Property Taxes are estimated to increase by approximately \$68,853.
- State Shared Revenue is estimated to increase by approximately \$34,910.
- Major and Local Road Act 51 revenue is estimated to increase by approximately \$7,338.
- Other items increased such as miscellaneous income and other contributions by approximately \$177,397.
- Building Permits and Fees are estimated to increase by \$57,715.

Changes in Revenues - General Fund

Description	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Dollar Change	% Change
Property Taxes	\$ 6,134,608	\$ 5,992,613	\$ 5,792,460	\$ 5,424,435	\$ 5,192,228	\$ 7,273,642	\$ 7,342,495	\$ 68,853	0.95%
State Shared Revenue	1,064,832	934,515	1,070,137	1,026,116	1,031,035	1,070,437	1,105,347	34,910	3.26%
Building Permits & Fees	298,386	178,728	240,358	308,817	328,453	349,243	406,958	57,715	16.53%
Federal/State Grants	-	-	-	2,805	76,459	-	-	-	0.00%
Miscellaneous Income	842,024	718,162	773,445	842,188	799,467	863,745	1,029,714	165,969	19.22%
Contrib Library	-	64,680	64,747	64,460	65,000	65,000	65,650	650	1.00%
Contrib Budget Stab	152,000	576,718	591,441	259,904	600,508	-	-	-	0.00%
Contrib Water/Wastewater	327,818	337,652	347,782	351,260	351,260	351,260	361,798	10,538	3.00%
Major & Local Roads	677,499	667,246	677,312	724,508	687,531	733,872	741,210	7,338	1.00%
Contrib Other	-	-	11,884	58,463	69,096	58,000	58,240	240	0.41%
Appropriations From Fund Balance	-	-	-	-	382,605	-	-	-	-
Total Revenues	\$9,497,167	\$9,470,314	\$9,569,566	\$9,062,956	\$9,583,642	\$ 10,765,199	\$ 11,111,412	\$ 346,213	3.216%

No Budget Stabilization Fund contribution to the General Fund will be necessary in FY 2014-2015. During FY 2014-2015, the City will instead make a contribution to the Budget Stabilization Fund to be held for future financial use for operating expenditure as contingencies in the event of severe revenue reductions.

Fund Balance – General Fund Projection – 21.38%

The estimated fund balance of the General Fund at the close of FY 2014-2015 is projected to be \$2,330,263 or 21.38%. It is anticipated that these funds, along with the Budget Stabilization Fund and any unused expenditures at year end will be used to bring the Fund Balance into line with the 15% target in the Five-Year Fiscal Plan. Specifically, monies in excess of 15% of projected expenditures will be transferred to the Budget Stabilization Fund after the completion of the audit. Or, as an alternative, the purchase of capital equipment such as replacement for the Fire Department's Engine 21 (\$600,000).

Expenditures

There is an expenditure decrease in the proposed FY 2014-2015 Budget from the FY 2013-2014 Budget in the amount of -\$118,801 or -1.124%.

Every attempt has been made to keep expenditures to a minimum. Since personnel costs make up 66% of the City's expenditures, a good deal of attention was directed to this area. As in the past, an important administrative focus will be to continue achieving as much productivity and efficiency with our employees as possible. The administrative group will continue to review alternative fringe benefit packages to reduce costs. To that end, this Budget continues to include a Tier-2 benefit system for new full time non-union employees and proposes the same for union employees in accordance with agreements with the respective bargaining units. Additionally, in early 2013 the Administration formed an Employee Health Insurance Committee to review our health care program with a goal of reducing premium costs. The committee should have their review complete and recommendation, made prior to the adoption of this budget by Council.

The following chart illustrates departmental variance percentage changes within the General Fund proposed Budget and the current Fiscal Year.

Changes in Expenditures - General Fund

Description	2013-2014	2014-2015	Dollar Change	% Change	Comments
City Council	\$ 15,876	\$ 14,876	\$ (1,000)	-6.30%	
City Manager	296,743	309,261	12,518	4.22%	Increase associated with approved employee salary adjustments and fringe benefits.
Assessing	167,211	177,488	10,277	6.15%	Increase associated with approved employee salary adjustments and fringe benefits, along with increase in County contractual services and equipment.
Building Inspection	337,495	367,132	29,637	8.78%	Increase is not reflective of true costs due to mid-year changes. Compare FY 2012-2013 (\$463,690) to FY 2014-2015 proposed.
Litigation and Appeals	58,950	55,000	(3,950)	-6.70%	
City Clerk	178,953	197,229	18,276	10.21%	Primarily fringe benefit and additional election costs.
Information Systems	115,031	136,284	21,253	18.48%	Website redesign
Finance	392,292	318,786	(73,506)	-18.74%	Department reorganization and outsourcing after the retirement of Finance Director.
General Operating	704,738	776,194	71,456	10.14%	Department is accounting for the MERS related costs for employees that have left.
Building Maintenance	61,410	60,300	(1,110)	-1.81%	
Cultural Center	317,356	305,909	(11,447)	-3.61%	
Fire	982,088	983,459	1,371	0.14%	
Police	3,192,728	3,358,139	165,411	5.18%	Primarily fringe benefit increases.
DPW	1,605,129	1,594,664	(10,465)	-0.65%	
Zoning Board of Appeals	3,200	2,400	(800)	-25.00%	
Board of Review	1,150	1,196	46	4.00%	
Planning and Development	103,000	95,600	(7,400)	-7.18%	
Senior Citizens	60,142	60,142	-	0.00%	
Parks & Recreation	412,055	319,957	(92,098)	-22.35%	Coordinator position eliminated.
Transfers Out	1,565,458	1,318,188	(247,270)	-15.80%	Decrease in Cap. Imp. Transfer; Increase in DDA/VCA Debt.
Expenditure Totals	\$ 10,571,005	\$ 10,452,204	\$ (118,801)	-1.124%	

Projects

Major Roads

Pavement Management \$ 5,000

Local Roads

Pavement Management \$ 5,000

Pavement Preservation \$ 50,000

West Maple Design Engineering \$ 200,000

Hidden Creek Construction \$1,150,000

General Fund Transfer \$ 50,000

TOTAL LOCAL ROADS \$1,455,000

Safety Bikepath

Beck Road (Gaps) Safety Path \$ 200,000

West Maple Rd Safety Path Engineering \$ 25,000

Yearly Maintenance Repairs (City-wide) \$ 5,000

TOTAL SAFETY PATH \$ 230,000

New Personal Property Tax Law

Effective for the 2014 assessment year, an exemption has been created for personal property owned by businesses if the combined true cash value of personal property owned, leased or possessed by the owner or a related party is less than \$80,000 within the assessment jurisdiction. The exemption is only for commercial and industrial personal property. The new Personal Property Tax reduction law will take effect for the City in FY 2014-2015 by reducing property tax revenue by an estimated \$53,000 for the General Fund. Further reductions in the Taxable Value of Personal Property are possible. Not all taxpayers filed timely or correctly and with future legislative updates these properties may be exempted by the July/December Boards of Review of the Michigan Tax Tribunal. It is estimated that this future reduction may be approximately \$30,000.

Proposed Solid Waste Collection Rate - \$155

The solid waste collection and recycling rate fee is consistent with negotiated waste hauling agreements. Below is a historical summary of solid waste rates from 2008 to date.

SOLID WASTE COLLECTION RATES		
YEAR ENDING	ANNUAL COST	STATUS
6/30/2015	\$155	Proposed
6/30/2014	\$155	Actual
6/30/2013	\$155	Actual
6/30/2012	\$155	Actual
6/30/2011	\$155	Actual
6/30/2010	\$155	Actual
6/30/2009	\$155	Actual
6/30/2008	\$160	Actual

Proposed Water/Wastewater Rates

This is the second year of implementation of a Financial Master Plan for the water and wastewater utility systems as prepared by Utility Financial Solutions (UFS). This independent analysis took into consideration our current rate, rate structure, operating costs and capital improvement plan to forecast future funding requirements necessary to support the utility systems. Previously, the wastewater system was operating at a loss.

UFS has proposed a new rate structure which includes proposed rate increases of 12% for water and 6% for sewer. In light of this fact, Wixom still maintains one of the lowest combined water and sewer rates in the region.

This rate structure is composed of two items; a Commodity Cost and a Customer Cost based upon a customer Cost of Service Study.

Commodity Costs are costs that tend to vary with the quantity of water used and sewer discharged, as well as costs associated with purchasing, pumping and the distribution of water and sewer. Commodity costs include wholesale water purchase costs plus pumping stations and transmission lines and treatment of wastewater.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operation and maintenance expenses related to meters and services, meter reading costs, billing and collection costs. The customer costs were allocated on the basis of the relative cost of meters and services and the number of customers.

Based upon a Commodity and Customer Cost, the following are the proposed rates for water and wastewater:

SUMMARY CURRENT vs PROPOSED WATER RATES		
Meter Size (inch)	Current Quarterly Customer Charge (\$)	Proposed Quarterly Customer Charge (\$)
5/8	4.50	7.50
3/4	4.50	7.50
1	6.00	9.00
1-1/2	18.00	30.90
2	24.00	39.90
3	30.00	51.90
4	45.00	76.50
6	54.00	94.50
8	66.00	109.50
10	120.00	157.20
Current Commodity Rate (per MCF)		\$ 28.70
Proposed Commodity Rate (per MCF)		\$ 31.25

SUMMARY CURRENT vs PROPOSED WASTEWATER RATES		
Meter Size (inch)	Current Quarterly Customer Charge (\$)	Proposed Quarterly Customer Charge (\$)
5/8	3.00	4.50
3/4	3.00	4.50
1	3.60	5.00
1-1/2	18.00	25.00
2	24.00	30.00
3	30.00	40.00
4	45.00	60.00
6	54.00	80.00
8	66.00	80.00
10	66.00	80.00
Current Commodity Rate (per MCF)		\$ 18.50
Proposed Commodity Rate (per MCF)		\$ 19.10

Last year Council adopted a new three year sewer rate cap structure for residents and this year two of that program. The current cap rate is \$54 and the proposed for FY2014-2015 is \$65 and beginning in FY2015-2016 and future fiscal years to be the average residential MCF usage plus 10% and the customer charge of a 1 inch meter.

The flat rate for sewer only customers was also put on a three year rate increase with the current flat rate of \$45 with a proposed flat rate for FY2014-2015 = \$60 and FY2015-2016 and future fiscal years to be the same formula as the cap.

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Fiscal Year 2014-2015

Budget in Brief

General Fund

Information provided in the section includes a summary of General Fund revenue and expenditures for Fiscal Year 2014-2015 and projections for Fiscal Years 2015-2016 and 2016-2017.

This fund functions as the City's discretionary operating fund and accounts for taxes and other general revenues and expenditures not restricted for specific purposes.

The City strives to establish and maintain an undesignated fund balance of 15% of the General Fund expenditures for the subsequent year to pay expenditures caused by unforeseen emergencies or cash shortfalls caused by revenue declines or delays.

CITY OF WIXOM, MICHIGAN

General Fund/Budget Stabilization - Revenue and Expenditure Summary
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected 2015-2016	Year 3 Projected 2016-2017
01 02-01	Taxes and special assessments	\$ 5,042,222	\$ 7,273,642	\$ 7,137,523	\$ 7,310,719	\$ 7,342,495	\$ 7,347,495	\$ 7,352,495
01 02-03	Licenses and permits	720,781	349,243	190,932	361,485	406,958	352,578	368,394
01 04-06	Intergovernmental	1,050,421	1,077,637	383,194	1,085,202	1,112,547	1,134,798	1,157,494
01 06-03	Other revenues	964,497	856,545	335,383	890,195	1,022,514	1,041,406	1,060,418
01 09-00	Transfers in	1,902,400	1,208,132	277,385	1,208,132	1,226,898	1,234,967	1,243,116
Total operating revenues		9,680,321	10,765,199	8,324,417	10,855,733	11,111,412	11,111,244	11,181,917
Total operating expenditures		9,055,901	10,571,005	6,169,130	10,304,567	10,966,454	10,897,920	10,966,492
Revenue over (under) expenditures		624,420	194,194	2,155,287	551,166	144,958	213,324	215,425
Fund Balance, beginning of the year		1,826,128	2,450,548	2,450,548	2,450,548	2,331,763	1,817,513	2,030,837
Fund Balance, end of the year Prior to Transfer to Budget Stabilization		2,450,548	2,644,742	4,605,835	3,001,714	2,476,721	2,030,837	2,246,262
Transfer from General Fund to Budget Stabilization		-	(669,951)		(669,951)	(659,208)	-	-
Fund Balance, end of the year after Transfer to Budget Stabilization		2,450,548	1,974,791		2,331,763	1,817,513	2,030,837	2,246,262
General Fund Balance %					21.26%	16.68%	18.52%	18.92%
Fund Balance, Budget Stabilization (Including Estimated Interest Earnings)		522,898	1,196,549		1,196,549	1,861,007	1,866,310	1,871,665
TOTAL COMBINED FUND BALANCE		\$ 2,973,446	\$ 3,171,340		\$ 3,528,312	\$ 3,678,520	\$ 3,897,147	\$ 4,117,927

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Summary
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
01 14-10	City Council	\$ 12,216	\$ 15,876	\$ 6,981	\$ 14,876	\$ 14,876	\$ 14,876	\$ 14,876
01 14-12	City Managers Office	474,955	296,743	183,800	323,508	309,261	314,461	319,971
01 14-14	Economic Development/Assessing	159,008	167,211	50,539	182,208	177,488	178,792	180,811
01 14-24	Building (Construction & Dev.)	463,690	337,495	145,348	304,091	366,382	343,940	357,566
01 14-26	Litigation and Appeals	61,698	58,950	27,153	53,500	55,000	48,500	47,500
01 14-28	City Clerk	191,940	178,953	90,528	174,406	197,229	197,066	205,133
01 14-30	Information Systems	111,282	115,031	66,465	112,093	136,284	114,781	115,041
01 14-31	Finance	386,167	392,292	268,638	406,087	318,786	323,975	330,990
01 14-32	General Operating	418,473	704,738	347,357	559,962	776,194	786,371	801,460
01 14-33	Building Maintenance	39,461	61,410	23,448	60,300	60,300	60,300	60,300
01 14-35	Cultural Center	265,886	317,356	169,729	323,203	305,909	309,863	314,019
01 16-35	Fire	796,477	982,088	445,630	917,433	983,459	989,851	997,209
01 16-37	Police	2,910,727	3,192,728	1,585,723	2,874,606	3,358,139	3,423,059	3,498,240
01 18-39	DPW	1,444,159	1,605,129	813,501	1,600,094	1,594,664	1,603,985	1,629,765
01 20-44	Zoning Board of Appeals	2,065	3,200	533	2,400	2,400	2,400	2,400
01 20-45	Board of Review	1,159	1,150	60	1,196	1,196	1,196	1,196
01 20-48	Planning and Development	67,981	103,000	34,618	91,100	95,600	95,600	95,600
01 20-50	Senior Citizens	55,854	60,142	19,386	60,142	60,142	60,142	60,142
01 20-54	Parks & Recreation	419,083	412,055	175,512	406,243	334,957	320,904	321,907
01 30-00	Transfers Out	773,620	2,235,409	1,714,181	2,507,070	2,477,396	1,707,858	1,612,366
Total expenditures		\$ 9,055,901	\$ 11,240,956	\$ 6,169,130	\$ 10,974,518	\$11,625,662	\$ 10,897,920	\$ 10,966,492

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Fiscal Year 2014-2015

Millage Information

The FY 2014-2015 Budget proposes a total Millage levy of 14.8429 which includes the separately voted 3.50 supplemental operating millage approved November 2012. Total debt service millage was decreased due to the expiration of the Major Road Program bond issue. The Water Debt Service Millage of 1.90 is levied to pay for interest payments on the Water Segment I, II, III, and IV State Revolving Fund Loans for the installation of the City's water system. The DPW/Fire Capital Improvement Fund millage of .450 mills will be utilized to pay principal and interest payments on the bond issue and will end at the close of FY 2014-2015.

Millage Rate Information

Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	End Date
General Operating	6.73200	7.54290	7.54290	7.54290	11.04290	11.04290	N/A
Local Road Program	1.13140	1.13140	1.13140	1.15000	1.15000	1.15000	June 30, 2026
Safety Path Program	0.30000	0.30000	0.30000	0.30000	0.30000	0.30000	June 30, 2024
Major Road Program	1.04200	1.08700	0.85390	0.90000	0.87000	-	June 30, 2014
Water Utility System	1.30200	1.23100	1.39970	1.86000	1.90000	1.90000	June 30, 2020
Fire & DPW Building Debt	0.34400	0.37000	0.43440	0.49300	0.45000	0.45000	June 30, 2015
Total Millage	10.85140	11.66230	11.66230	12.24590	15.71290	14.84290	

Truth in Taxation

Financial Flexibility - As a Percentage of the Maximum Legal Millage Rate

The rates, which the City may charge for their various taxes, are limited by State law and municipal charter provisions. Due to Proposal A, effects of the Headlee Amendment and Truth in Taxation laws are no longer applicable in many cases. The Headlee Amendment and Truth in Taxation laws resulted in limitations on the property tax rates, which typically had wide appeal to taxpayers. The Truth in Taxation law also placed restrictions on the City's ability to raise its millage rates. Currently, Proposal A limits the increase in taxable value to the lesser of 5% or the current rate of inflation. The current year's rate of inflation is approximately 1.60%; thus, the City's taxable value increase for any property could not exceed the 1.60%, except in cases of new construction. Such limitations constrain the flexibility of the municipality and restrict its financial independence due to this limitation.

The decline in overall taxable value for FY 2014-2015 is approximately 0.62%, which is primarily due to a reduction in personal property. Effective for the 2014 assessment year, an exemption has been created for the personal property owned by businesses if the combined true cash value of the personal property owned, leased or possessed by the owner or a related party is less than \$80,000 within the assessment jurisdiction. The exemption is only for commercial and industrial personal property. Over the last five years, the decline in taxable values has amounted to approximately 31.08%. Neighborhood property values have experienced an increase in property values in the last year by approximately 1.08%.

Overall, over this period, property owners likely saw a decline in their Taxable Values; thus a reduction in their property taxes. Assessed Values represent 50% of the estimated property value. Taxable Value is a mathematical formula, which is based on the preceding years Taxable Value increased by the Inflation Rate Multiplier (IRM) or 1.60% for Tax Year 2014. The IRM is determined for the entire State and applied by each municipality. Taxable Value may also increase for physical additions and decrease for physical losses. Thus the assessed value may remain the same or even decline while your taxable value may increase due to the Inflation Rate Multiplier (IRM) or 1.60% for Tax Year 2014. It is important to note that Proposal A requires that Taxable Value cannot exceed the Assessed Value. So in cases where the Inflation Rate Multiplier (IRM) increases taxable values over assessed values, the taxable value cannot exceed the assessed value.

PUBLIC NOTICE
CITY OF WIXOM
NOTICE OF PUBLIC HEARING
BUDGET HEARING ON THE 2014-15 PROPOSED BUDGET

The City Council of the City of Wixom will hold a public hearing at 7:00 PM on Tuesday, May 27, 2014, in the City Council Chambers at the Wixom Municipal Center, 49045 Pontiac Trail, Wixom, MI 48393, on the proposed annual budget for the Fiscal Year 2014-2015.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

The 2014 proposed property tax levy includes the following:

Description	Mills	Explanation
General Operating	7.5429	(\$7.5429 per \$1,000 of Taxable Value)
Additional General Operating	3.5000	(\$3.5000 per \$1,000 of Taxable Value)
Local Road Improvements	1.1500	(\$1.1500 per \$1,000 of Taxable Value)
Bike Path	0.3000	(\$0.3000 per \$1,000 of Taxable Value)
DPW & Fire Cap. Improv.	0.4500	(\$0.4500 per \$1,000 of Taxable Value)
Water Debt	1.9000	(\$1.9000 per \$1,000 of Taxable Value)
Total Millage	14.8429	(\$14.8429 per \$1,000 Taxable Value)

Public comments, oral or written, are welcome at the hearing on the proposed budget for Fiscal Year 2014-2015 and the proposed property tax millage rate. All interested citizens, groups, senior citizens and organizations representing the interests of senior citizens are encouraged to attend and to submit comments. The proposed budget, as summarized below, will be on file in the office of the City Clerk for public inspection.

SUMMARY OF PROPOSED FY 2014-2015 - GENERAL FUND BUDGET
CITY OF WIXOM
REVENUES AND EXPENDITURES

SOURCE	AMOUNT
<u>REVENUES</u>	
Taxes and special assessments	\$ 7,342,495
Licenses and permits	406,958
Intergovernmental	1,112,547
Other revenues	1,022,514
Transfers in	1,226,898
Appropriation of Fund Balance	514,250
REVENUE TOTAL	\$ 11,625,662

SOURCE	AMOUNT
<u>EXPENDITURES</u>	
City council	\$ 14,876
City manager	309,261
Assessing	177,488
Building (Construction & Dev.)	366,382
Litigation and appeals	55,000
City clerk	197,229
Information systems	136,284
Finance	318,786
General operating	776,194
Building maintenance	60,300
Cultural center	305,909
Fire	983,459
Police	3,358,139
DPW	1,594,664
Zoning Board of Appeals	2,400
Board of Review	1,196
Planning and development	95,600
Senior citizens	60,142
Parks & Recreation	334,957
Transfers out	2,477,396
EXPENDITURE TOTAL	\$ 11,625,662

A copy of the entire proposed budget and additional background materials are available for public inspection from 7:15 a.m. to 5:30 p.m. Monday through Thursday at the Clerk's Office at the Wixom Municipal Center, 49045 Pontiac Trail, Wixom, MI 48393.

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Fiscal Year 2014-2015 Personnel Information

The City of Wixom is a service-oriented organization with the majority of expenditures associated with staff salaries and related costs. In addition to part-time and full-time non-union employees, there are five bargaining units that represent City employees including:

- American Federation of State, County and Municipal Employees (AFSCME) DPW Local 2720 (Non-Supervisory); 6 employees
- American Federation of State, County and Municipal Employees (AFSCME) DPW Local 1917 (Supervisors); 2 employees
- Governmental Employees Labor Council (GELC)/Clerical and Library Employees Clerical; 6 employees
- Police Officers Labor Council (POLC)/Patrol, Records Identification Technicians; 14 employees
- Police Officers Labor Council (POLC)/ Police Sergeants and Records Manager; 6 employees

Full-time equivalent staff is projected to decrease from 50 employees in FY 2013-2014 to 47 employees in FY 2014-2015 as a result of employee attrition and managed hiring practices.

Wage and Fringe cost summaries for City staff are included for FY 2014-2015 and projections for Fiscal Years 2015-2016 and 2016-2017.

CITY OF WIXOM, MICHIGAN

General Fund - Summary of Full Time Positions

4/2/2014

Department	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
City Managers Office	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0
Assessing	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building (Construction & Dev.) *	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	2.5	1.5	1.5	1.5
DPS	2.0	1.0	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	3.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Information Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	2.0	2.0
Fire	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.5	2.5	2.5	2.5
Police	27.0	27.0	25.0	25.0	25.0	25.0	25.0	24.0	23.0	23.0	23.0	23.0	23.0	23.0
DPW	11.0	11.0	12.0	12.0	11.0	11.0	11.0	11.0	11.0	11.0	10.0	10.0	10.0	10.0
Community Services	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	2.0	2.0
Total Full Time	65.0	62.0	60.0	59.0	57.0	57.0	57.0	56.0	55.0	54.0	50.0	47.0	47.0	47.0

* Includes Planning and Zoning

CITY OF WIXOM, MICHIGAN

General Fund - Wages & Fringes
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
01 14-10	City Council	\$ 11,627	\$ 11,626	\$ 5,813	\$ 11,626	\$ 11,626	\$ 11,626	\$ 11,626
01 14-12	City Managers Office	463,340	278,228	175,433	304,993	290,746	295,946	301,456
01 14-14	Economic Development/Assessing	71,559	74,277	48,184	85,333	78,204	80,108	82,127
01 14-24	Building (Construction & Dev.)	361,730	242,545	54,780	113,049	116,160	119,322	122,674
01 14-26	Litigation and Appeals	-	-	-	-	-	-	-
01 14-28	City Clerk	160,708	155,133	81,262	157,596	167,009	170,846	174,913
01 14-30	Information Systems	12,307	12,380	4,358	11,842	10,765	10,765	10,765
01 14-31	Finance	346,081	336,322	214,646	311,558	208,644	213,490	220,320
01 14-32	General Operating	3,353	228,460	2,056	113,677	308,120	311,420	314,819
01 14-33	Building Maintenance	-	-	-	-	-	-	-
01 14-35	Cultural Center	164,507	186,591	106,919	199,431	178,408	181,595	184,971
01 16-35	Fire	562,125	720,915	328,657	656,760	722,707	728,598	734,841
01 16-37	Police	2,577,100	2,805,649	1,436,309	2,487,527	2,960,823	3,029,893	3,103,074
01 18-39	DPW	993,158	1,067,078	625,201	1,072,543	1,045,913	1,070,234	1,096,014
01 20-44	Zoning Board of Appeals	1,186	900	303	900	900	900	900
01 20-48	Planning and Development	2,051	1,500	1,297	2,400	2,400	2,400	2,400
01 20-50	Senior Citizens	27,049	29,992	3,104	29,992	29,992	29,992	29,992
01 20-54	Parks & Recreation	208,546	167,975	103,253	181,593	79,317	80,264	81,267
01 30-00	Transfers Out	-	-	-	-	-	-	-
Total Wages & Fringes		\$ 5,966,427	\$ 6,319,571	\$ 3,191,575	\$ 5,740,820	\$ 6,211,734	\$ 6,337,399	\$ 6,472,159

CITY OF WIXOM, MICHIGAN

General Fund - Wages
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
01 14-10	City Council	\$ 10,800	\$ 10,800	\$ 5,400	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
01 14-12	City Managers Office	272,028	198,303	116,125	202,472	204,096	204,096	204,096
01 14-14	Economic Development/Assessing	41,967	41,963	25,171	45,061	46,469	46,469	46,469
01 14-24	Building (Construction & Dev.)	207,439	145,880	34,867	62,660	63,458	63,458	63,458
01 14-26	Litigation and Appeals	-	-	-	-	-	-	-
01 14-28	City Clerk	100,323	101,446	53,707	100,604	103,065	103,065	103,065
01 14-30	Information Systems	11,432	11,500	4,048	11,000	10,000	10,000	10,000
01 14-31	Finance	211,623	207,207	109,364	164,565	127,114	127,114	127,114
01 14-32	General Operating	-	118,250	-	49,884	-	-	-
01 14-33	Building Maintenance	-	-	-	-	-	-	-
01 14-35	Cultural Center	105,654	120,508	60,857	120,032	120,032	120,032	120,032
01 16-35	Fire	491,368	584,465	274,118	541,148	597,201	597,201	597,201
01 16-37	Police	1,646,915	1,832,220	917,863	1,645,983	1,799,003	1,799,034	1,799,034
01 18-39	DPW	604,191	662,994	347,906	656,264	636,077	636,077	636,077
01 20-44	Zoning Board of Appeals	1,186	900	303	900	900	900	900
01 20-48	Planning and development	2,051	1,500	1,297	2,400	2,400	2,400	2,400
01 20-50	Senior Citizens	25,116	27,860	2,883	27,860	27,860	27,860	27,860
01 20-54	Parks & Recreation	126,340	108,931	60,095	108,258	61,945	61,945	61,945
01 30-00	Transfers Out	-	-	-	-	-	-	-
Total Wages		\$ 3,858,433	\$ 4,174,727	\$ 2,014,004	\$ 3,749,891	\$ 3,810,420	\$ 3,810,451	\$ 3,810,451

CITY OF WIXOM, MICHIGAN

General Fund - Fringes
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
01 14-10	City Council	\$ 827	\$ 826	\$ 413	\$ 826	\$ 826	\$ 826	\$ 826
01 14-12	City Managers Office	191,312	79,925	59,308	102,521	86,650	91,850	97,360
01 14-14	Economic Development/Assessing	29,592	32,314	23,013	40,272	31,735	33,639	35,658
01 14-24	Building (Construction & Dev.)	154,291	96,665	19,913	50,389	52,702	55,864	59,216
01 14-26	Litigation and Appeals	-	-	-	-	-	-	-
01 14-28	City Clerk	60,385	53,687	27,555	56,992	63,944	67,781	71,848
01 14-30	Information Systems	875	880	310	842	765	765	765
01 14-31	Finance	134,458	129,115	105,282	146,993	81,530	86,376	93,206
01 14-32	General Operating	3,353	110,210	2,056	63,793	308,120	311,420	314,819
01 14-33	Building Maintenance	-	-	-	-	-	-	-
01 14-35	Cultural Center	58,853	66,083	46,062	79,399	58,376	61,563	64,939
01 16-35	Fire	70,757	136,450	54,539	115,612	125,506	131,397	137,640
01 16-37	Police	930,185	973,429	518,446	841,544	1,161,820	1,230,859	1,304,040
01 18-39	DPW	388,967	404,084	277,295	416,279	409,836	434,157	459,937
01 20-44	Zoning Board of Appeals	-	-	-	-	-	-	-
01 20-48	Planning and Development	-	-	-	-	-	-	-
01 20-50	Senior Citizens	1,933	2,132	221	2,132	2,132	2,132	2,132
01 20-54	Parks & Recreation	82,206	59,044	43,158	73,335	17,372	18,319	19,322
01 30-00	Transfers Out	-	-	-	-	-	-	-
Total Fringes		\$ 2,107,994	\$ 2,144,844	\$ 1,177,571	\$ 1,990,929	\$ 2,401,314	\$ 2,526,948	\$ 2,661,708

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Fiscal Year 2014-2015

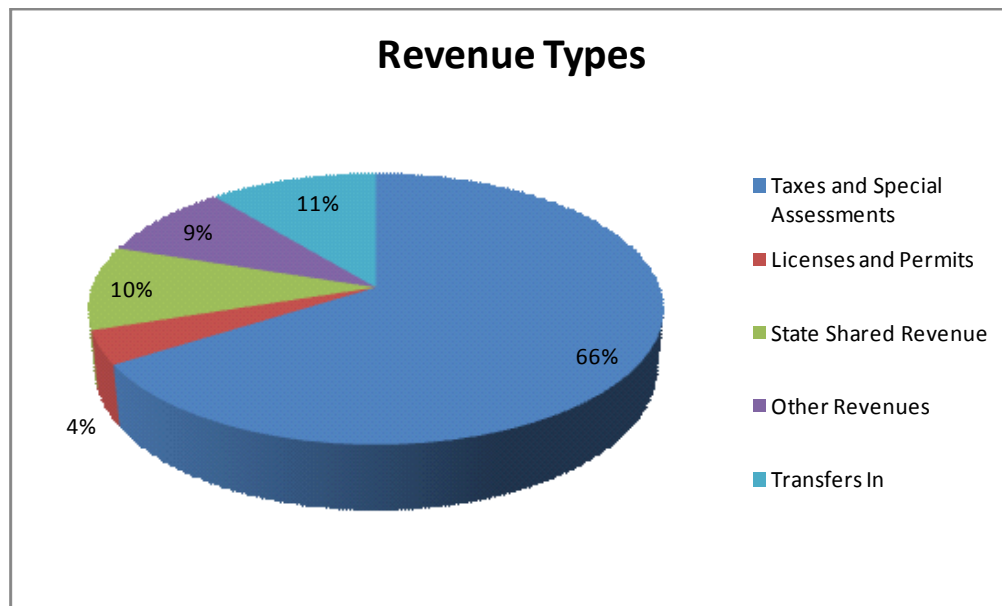
Revenue Detail

The General Fund revenues provide funding for City services that have a city-wide benefit from revenue sources generated through collections of various revenue types. General Fund revenues are categorized as property taxes and special assessments, state shared revenue, licenses and permits, departmental/other revenues, and contributions from other funds. Revenues are based on historical data, county, state and national economic forecasts and new income opportunities.

Revenue is projected to increase \$346,213 in Fiscal Year 2014-2015 over the budgeted Fiscal Year 2013-2014 revenue. This increase is primarily due to increases in tax revenue, building permits and fees, engineering and site plan administration, state shared revenue, fireworks revenue being allocated from the agency fund, compost site revenue and employee share of health care costs.

The percentage of revenue by category is shown below:

Type	Percentage	Amount
Taxes and Special Assessments	66%	7,342,495
Licenses and Permits	4%	406,958
State Shared Revenue	10%	1,105,347
Other Revenues	9%	1,029,714
Transfers In	11%	1,226,898
Total General Fund Revenue	100%	11,111,412



CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Taxes and special assessments								
01 02-01 4000	Real Property Tax	\$3,846,739	\$5,406,000	\$5,228,217	\$5,406,000	\$5,525,004	\$5,525,004	\$5,525,004
01 02-01 4002	Personal Property Tax	885,718	1,535,582	1,490,849	1,535,582	1,437,593	1,437,593	1,437,593
01 02-01 4003	L DFA/DDA Property Tax	-	-	-	-	-	-	-
01 02-01 4002	Personal Property Tax - PA328	-	-	-	-	-	-	-
01 02-01 4004	Industrial Facilities Tax	40,240	65,228	58,758	65,228	75,836	75,836	75,836
01 02-01 4003	Operating Millage Additional	-	-	-	-	-	-	-
01 02-01 4008	Personal Prop-Delq	(173,288)	-	-	-	-	-	-
01 02-01 4010	Maple North Service Income	5,746	5,900	-	7,973	8,135	8,135	8,135
01 02-01 4012	MTT/Bd of Rev Adj	93,225	(70,000)	-	(70,000)	(65,000)	(60,000)	(55,000)
01 02-01 4013	IFT Job Shortfall Revenue	1,058	1,693	677	3,248	3,248	3,248	3,248
01 02-01 4014	Transfer Fee	793	-	-	-	-	-	-
01 02-01 4015	PRE Denial Distribution	174	200	363	767	200	200	200
01 02-01 4020	Penalty&Interest on Delqt. Tax	64,820	58,000	66,977	68,000	62,000	62,000	62,000
01 02-01 4022	Tax Assessment & Coll. Rei	(969)	-	-	-	-	-	-
01 02-01 4023	Tax Administration Fee-Maple	493	439	-	495	498	498	498
01 02-01 4024	Tax Administration Fee-Gen Op	275,744	269,000	289,821	291,000	292,555	292,555	292,555
01 02-01 4025	Tax Administration Fee-IFT	1,729	1,600	1,861	2,426	2,426	2,426	2,426
Total taxes and special assessments		5,042,222	7,273,642	7,137,523	7,310,719	7,342,495	7,347,495	7,352,495
Licenses and permits								
01 02-03 4070	Building Permits & Fees	693,869	320,000	178,812	320,000	355,600	316,210	332,016
01 02-03 4072	Bldg Misc Income	-	273	-	-	-	-	-
01 02-03 4075	Site Plan Rev. (Comb w/Engineering)	7,225	4,570	-	-	-	-	-
01 02-03 4077	Subdivision Review	-	-	-	-	-	-	-
01 02-03 4079	SPR - Easement Rev	-	-	-	-	-	-	-
01 02-03 4080	Right of Way Permits	1,170	720	1,490	1,490	720	720	720
01 02-03 4085	Soil Erosion Permits	-	-	-	-	-	-	-
01 02-03 4086	Zoning Review	9,510	7,700	1,739	4,140	4,140	4,140	4,140
01 02-03 4087	Aerial Topos & Misc. Mylars	250	480	71	480	498	508	518
01 02-03 4089	Engineering & SPR Admin	-	500	2,981	29,375	40,000	25,000	25,000
01 02-03 4095	Rental Review Fee	8,757	15,000	5,839	6,000	6,000	6,000	6,000
Total licenses and permits		720,781	349,243	190,932	361,485	406,958	352,578	368,394
Intergovernmental								
01 04-06 4110	State Sales Tax	1,042,492	1,070,437	374,989	1,077,093	1,105,347	1,127,454	1,150,003
01 04-06 4170	Liquor License Tax	7,929	7,200	8,205	8,109	7,200	7,344	7,491
Total intergovernmental		1,050,421	1,077,637	383,194	1,085,202	1,112,547	1,134,798	1,157,494
Other revenues								
01 06-02 5802	Interest Income	21,087	50,000	11,615	25,000	25,000	25,500	26,010
01 06-02 5804	District Court	23,415	25,000	9,713	25,000	25,000	25,000	25,000
01 06-02 5805	Business License Fees	63,620	73,600	33,701	73,600	73,600	74,336	75,079
01 06-02 5806	Parks & Rec.-General Revenue	102,912	75,000	26,719	55,000	55,000	56,100	57,222
01 06-02 5807	Civic Center Rental Income	57,181	72,000	40,694	70,000	70,000	72,114	73,556
01 06-02 5808	Parks & Rec.-Softball Revenue	18,282	7,800	-	5,200	5,200	5,304	5,410
01 06-02 5810	DPW Revenue	19,080	20,000	10,218	20,000	20,000	20,000	20,000
01 06-02 5811	Parks & Recreation-Soccer Rev	40,318	57,000	17,406	34,000	34,000	34,000	34,000
01 06-02 5813	Sponsorship Revenue	-	-	-	20,000	20,000	20,000	20,000
01 06-02 5815	Rental Ameritech	46,086	36,000	14,508	30,000	31,200	32,448	33,746
01 06-02 5816	Cable T.V. Revenue	115,186	113,000	29,297	113,000	113,000	114,130	115,271
01 06-02 5817	Sale of Land	-	-	-	-	-	-	-
01 06-02 5818	Workers Compensation	8,423	-	-	15,761	-	-	-
01 06-02 5820	Sale of Fixed Assets	35,888	9,000	-	4,000	9,000	9,000	9,000
01 06-02 5822	Other Miscellaneous Revenue	9,139	10,000	7,903	10,000	10,000	10,100	10,201
01 06-02 5823	Metro Act Funds	35,791	35,000	-	35,000	35,000	35,000	35,000
01 06-02 5827	Semta Bus Credits	8,908	9,000	3,612	13,000	13,000	13,000	13,000
01 06-02 5829	Seniors Revenue	68,325	35,000	18,363	37,000	37,000	37,000	37,000
01 06-02 5833	Passport Revenue	20,658	17,350	16,510	26,322	17,350	17,350	17,350
01 06-02 5834	Gas Rebate	-	275	-	-	-	-	-
01 06-02 5835	Fire Revenue	275	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
01 06-02 5836	Insurance Loss Payment-Retention	-	-	-	-	-	-	-
01 06-02 5837	Police Revenue	22,596	20,000	10,468	20,000	21,600	21,816	22,034
01 06-02 5839	Insurance Loss Payment	-	6,500	-	40,575	6,500	6,565	6,631
01 06-02 5844	Election-State Reimbursement	-	-	-	-	-	-	-
01 06-02 5845	West Nile Virus Reimb	2,182	-	2,200	2,200	2,200	2,200	2,200
01 06-02 5847	Oth Gov - WWOCA	20,000	20,000	10,000	20,000	20,000	20,000	20,000
01 06-02 5850	Property Transfer Fine Rev	-	-	-	-	-	-	-
01 06-02 5851	Revenue Cost Recovery	22,634	8,500	3,702	6,500	8,500	8,500	8,500
01 06-02 5853	Prisoner Lodging	8,025	8,000	3,525	8,000	9,000	9,090	9,181
01 06-02 5854	Utility Reimbursement Rev-Fire	2,938	3,400	851	3,400	3,000	3,000	3,000
01 06-02 5855	Revenue Compost Site	14,683	12,000	15,055	30,000	20,000	20,000	20,000
01 06-02 5856	Utility Reimbursement Rev-DPW	751	700	1,217	1,217	700	707	714
01 06-02 5857	Utility Reimb Revenue-Gener	1,020	1,020	1,020	1,020	1,020	1,030	1,041
01 06-02 5859	Utility Billing Late Fee	7,079	7,500	6,961	7,500	7,500	7,575	7,651
01 06-00 5851	Developer-Cost Recovery	35,527	-	-	-	-	-	-
01 06-00 5898	Donation - Memorial Block	-	-	-	-	-	-	-
01 06-00 5899	Private Donation	283	-	-	-	-	-	-
01 06-02 5860	AT&T Video Serv Franchise	82,045	75,000	16,289	82,000	82,000	82,000	82,000
01 06-02 5861	AT&T Video Serv InKind PEG	18,460	16,000	3,665	18,000	18,000	18,000	18,000
01 06-02 5863	Rental / User Fees	1,100	1,100	1,100	1,100	1,100	1,100	1,100
01 06-02 5864	Community Foundation Reimb.	-	-	-	-	-	-	-
01 06-02 5866	Rental Income - Fire	13,200	14,400	9,600	14,400	14,400	14,400	14,400
01 06-02 5867	Police Records Mngt Income	17,400	17,400	8,700	17,400	17,400	17,400	17,400
01 06-02 5868	Fireworks Donation Revenue	-	-	771	5,000	6,300	6,300	6,300
01 06-02 5869	Employee Portion - Health Care	-	-	-	-	189,944	201,341	213,421
Total other revenues		964,497	856,545	335,383	890,195	1,022,514	1,041,406	1,060,418
Transfers in								
01 08-00 5910	Contribution Library	65,861	65,000	38,375	65,000	65,650	66,307	66,970
01 08-00 5915	Contribution CDBG	26,091	-	-	-	-	-	-
01 08-00 5916	Major Road Fund Transfer	516,786	516,732	-	516,732	521,899	527,118	532,389
01 08-00 5917	Local Road Fund Transfer	219,858	217,140	-	217,140	219,311	221,504	223,719
01 08-00 5925	Contribution Local Road Cap Prog	50,000	50,000	29,167	50,000	50,000	50,000	50,000
01 08-00 5926	Contribution - Bikepath	49,182	-	-	-	-	-	-
01 08-00 5929	Budget Stabilization Fund Transfer	600,508	-	-	-	-	-	-
01 08-00 5934	Solid Waste Contribution	8,000	8,000	-	8,000	8,240	8,240	8,240
01 08-00 5940	Special Agency Fund	4,338	-	4,941	-	-	-	-
01 08-00 5985	Major Road Debt Fund	10,516	-	-	-	-	-	-
01 08-00 5960	Contribution Water	175,630	175,630	102,451	175,630	180,899	180,899	180,899
01 08-00 5961	Contribution Wastewater	175,630	175,630	102,451	175,630	180,899	180,899	180,899
Total transfers in		1,902,400	1,208,132	277,385	1,208,132	1,226,898	1,234,967	1,243,116
Total Revenues		9,680,321	10,765,199	8,324,417	10,855,733	11,111,412	11,111,244	11,181,917

Fiscal Year 2014-2015 Property Tax Revenue Calculation

	2014/2015	2015/2016	2016/2017	2017/2018
Taxable Value Real	508,517,550	508,517,550	508,517,550	508,517,550
Taxable Value Personal	130,182,560	130,182,560	130,182,560	130,182,560
Taxable Value IFT (1/2)	6,867,425	6,867,425	6,867,425	6,867,425
Total	645,567,535	645,567,535	645,567,535	645,567,535
DDA	7,971,850	7,971,850	7,971,850	7,971,850
Brownfield	223,840	223,840	223,840	223,840
Total minus DDA	637,371,845	637,371,845	637,371,845	637,371,845
General Fund				
Tax rate	11.0429	11.0429	11.0429	7.5429
Taxes Real	5,525,004	5,525,004	5,525,004	3,773,878
Taxes Personal	1,437,593	1,437,593	1,437,593	981,954
Taxes IFT	75,836	75,836	75,836	51,800
Total Tax Revenue	7,038,433	7,038,433	7,038,433	4,807,632

Assumptions: Tax rate drops by the voter approved 3.5 mills during FY 2017-2018

<u>Local Road Capital</u>				
Tax rate	1.1500	1.1500	1.1500	1.1500
Taxes Real	575,370	575,370	575,370	575,370
Taxes Personal	149,710	149,710	149,710	149,710
Taxes IFT	7,898	7,898	7,898	7,898
Total Tax Revenue	732,978	732,978	732,978	732,978

<u>Safety Path</u>				
Tax rate	0.3000	0.3000	0.3000	0.3000
Taxes Real	150,097	150,097	150,097	150,097
Taxes Personal	39,055	39,055	39,055	39,055
Taxes IFT	2,060	2,060	2,060	2,060
Total Tax Revenue	191,212	191,212	191,212	191,212

<u>Water Utility System (No Minus DDA)</u>				
Tax rate	1.9000	1.9000	1.9000	1.9000
Taxes Real	966,183	966,183	966,183	966,183
Taxes Personal	247,347	247,347	247,347	247,347
Taxes IFT	13,048	13,048	13,048	13,048
Total Tax Revenue	1,226,578	1,226,578	1,226,578	1,226,578

<u>DPW/Fire Bond (No minus DDA)</u>				
Tax rate	0.4500	0.0000	0.0000	0.0000
Taxes Real	228,833	-	-	-
Taxes Personal	58,582	-	-	-
Taxes IFT	3,090	-	-	-
Total Tax Revenue	290,505	-	-	-

<u>DDA (General, Local Rd, Safety, Library, Oak Co Oper&Parks, Huron Metro, OCC, DDA Special)</u>				
Tax rate (Special)	1.8008	1.8008	1.8008	1.8008
Total capture DDA (Special)	6,075,590	6,075,590	6,075,590	6,075,590
Tax Revenue (Special)	10,941	10,941	10,941	10,941
Tax rate	21.6042	21.6042	21.6042	18.1042
Total capture DDA	7,971,850	7,971,850	7,971,850	7,971,850
Tax Revenue	172,225	172,225	172,225	144,324

Fiscal Year 2014-2015

General Fund Expenditure Detail

The General Fund contains the records of the ordinary activities of the City which are not accounted for in another fund. This fund contains appropriation for all operating departments of the City. The General Fund expenditure activities are financed by revenues from general property taxes, state-shared revenues and other sources.

General Fund expenditure detail and department operational summaries are provided in this section.

Fiscal Year 2014-2015

Program Strategies: City Council

PROGRAM DESCRIPTION:

The Wixom City Council is comprised of the Mayor and six City Council members. The Mayor is elected for a two-year term and serves as the chairperson for the City Council. The members of the Council are elected at large and serve four-year overlapping terms. The City Council is responsible for making policy, promulgating legislation, adopting a budget and levying taxes. The City Council also selects the City Manager who is the chief administrative officer of the City.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Oversee the use of community resources including taxes, infrastructure and environmental resources.
- Establish community-wide goals and objectives to provide direction for the City Administration.
- Ensure that City services are provided in a responsive and cost effective manner.
- Enhance communications with Boards/Commissions, neighboring communities and agencies.

BUDGET HIGHLIGHTS:

No significant changes or highlights to note.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Council
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-10 6000	Salary - Mayor	\$ 1,800	\$ 1,800	\$ 900	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
01 14-10 6001	Salaries - City Council	9,000	9,000	4,500	9,000	9,000	9,000	9,000
01 14-10 7002	Fringes - Mayor	138	138	69	138	138	138	138
01 14-10 7001	Fringes - City Council	689	688	344	688	688	688	688
Total salaries & wages		11,627	11,626	5,813	11,626	11,626	11,626	11,626
Professional & contractual								
01 14-10 8100	City Council Expense	420	4,000	1,026	3,000	3,000	3,000	3,000
01 14-10 8200	Conf. & Workshops	150	-	-	-	-	-	-
01 14-10 9201	Awards & Plaques	19	250	142	250	250	250	250
Total professional & contractual		589	4,250	1,168	3,250	3,250	3,250	3,250
Total City Council		\$ 12,216	\$ 15,876	\$ 6,981	\$ 14,876	\$ 14,876	\$ 14,876	\$ 14,876

Fiscal Year 2014-2015

Program Strategies: City Manager

PROGRAM DESCRIPTION:

This program contains resources enabling the City Manager to undertake the goals and implement the policies of the City Council. The City Manager is the chief administrative officer of the City, appointed by the City Council and serves at their pleasure. The City Manager is responsible for making recommendations to the City Council on policy and service matters; for implementing and administering those policies, programs and ordinances adopted by the City Council; for promoting high standards of ethics, professionalism, integrity and responsiveness throughout the City organization.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Strengthen business environment and opportunities:
 - Expand Business Forum including guest speakers
 - Marketing and promotions
 - Implementation of an Economic Development Strategy (EDA Grant)
- Strengthen residential environment and opportunities:
 - New Resident Welcome Packet
 - Advance concept of a Wixom Historical Museum at the Gibson House
- Maximize use of City assets:
 - Intellectual/human resources
 - Infrastructure
 - Equipment resources
 - Regionalization and shared services
 - City owned Real Property
- Address economic conditions:
 - Continuation of Three-Year Budget
 - Update Fiscal Action Plan, Financial Strategies
 - Comprehensive review of Capital Improvement Program

BUDGET HIGHLIGHTS:

01 14-12 6013 - Wage - Administrative Secretary: This line item reflects an increase in wages as recommended by the Wage & Salary Committee and approved by City Council.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Manager
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-12 6011	Salary - City Manager	\$ 107,418	\$ 106,000	\$ 61,154	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000
01 14-12 6012	Wage - Admin. Assist.	39,008	46,000	27,335	47,380	47,380	47,380	47,380
01 14-12 6013	Wage - Admin. Secretary	38,882	38,883	23,355	41,672	43,296	43,296	43,296
01 14-12 6014	Salary - Assist. City Manager	14,263	-	-	-	-	-	-
01 14-12 6111	Deferred Compensation	16,962	7,420	4,281	7,420	7,420	7,420	7,420
01 14-12 6213	Overtime	374	-	-	-	-	-	-
01 14-12 6511	Unemployment Compensation	2,932	-	-	-	-	-	-
01 14-12 6811	Sick Pay - City Manager	27,844	-	-	-	-	-	-
01 14-12 6812	Sick Pay - Admin Assist.	1,613	-	-	-	-	-	-
01 14-12 6814	Sick Pay - Asst City Manager	22,732	-	-	-	-	-	-
01 14-12 7011	Fringes - City Manager	83,626	11,650	5,958	12,425	13,051	13,834	14,664
01 14-12 7012	Fringes - Admin. Assist.	38,399	32,574	26,635	46,444	37,370	39,613	41,989
01 14-12 7013	Fringes - Admin. Secretary	32,866	35,701	24,928	43,281	36,229	38,403	40,707
01 14-12 7014	Fringes - Assist. City Manager	30,527	-	-	-	-	-	-
01 14-12 7040	Fringes - HRA Expense	5,894	-	1,787	371	-	-	-
Total salaries & wages		463,340	278,228	175,433	304,993	290,746	295,946	301,456
Professional & contractual								
01 14-12 8111	City Manager Expense	142	250	-	250	250	250	250
01 14-12 8211	Conf. & Workshops-City Manager	25	-	-	-	-	-	-
01 14-12 8230	Education & Training	8	1,500	-	1,500	1,500	1,500	1,500
01 14-12 8300	Consultants & Personnel	120	5,000	3,025	5,000	5,000	5,000	5,000
01 14-12 8900	Dues and Memberships	1,208	1,400	1,123	1,400	1,400	1,400	1,400
01 14-12 8902	Vehicle Allowance	6,843	6,000	3,500	6,000	6,000	6,000	6,000
01 14-12 8903	Phone Allowance	370	600	350	600	600	600	600
Total professional & contractual		8,716	14,750	7,998	14,750	14,750	14,750	14,750
Operating supplies								
01 14-12 8500	Office Supplies - City Mgr	1,357	2,000	30	2,000	2,000	2,000	2,000
01 14-12 8501	Publication & Printing	499	500	74	500	500	500	500
01 14-12 8505	Copier Maint & Supplies	1,043	1,265	265	1,265	1,265	1,265	1,265
Total operating supplies		2,899	3,765	369	3,765	3,765	3,765	3,765
Maintenance & repairs								
01 14-12 9700	Office Maintenance	-	-	-	-	-	-	-
Capital Outlay								
01 14-12 9800	Office Equipment	-	-	-	-	-	-	-
Total City Manager		\$ 474,955	\$ 296,743	\$ 183,800	\$ 323,508	\$ 309,261	\$ 314,461	\$ 319,971

Fiscal Year 2014-2015

Program Strategies: Assessor

PROGRAM DESCRIPTION:

The City continues the second, three-year contract with Oakland County to provide assessing services for the City. As the City's consultant, the County is responsible for preparation and coordination of the City's real and personal property tax rolls and any special assessment rolls as they may be required. The City will provide staff and personalized service for residents and property owners. This is to include liaison with the Board of Review, coordinating the States' homestead exemption program on the local level, reviewing Property Transfer Affidavits, and assisting all City departments in matters relating to planning, land acquisition, tax abatement review, GIS/mapping and other related matters.

This department also provides management of the City's Geographic Information System (GIS) services, contracted through Wayne State University, with whom the City entered into a four-year contract beginning July 1, 2012. Additionally the promotion of economic and business development to maximize City revenue and job growth is conducted in this department.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to seek opportunities to increase education and training in the area of economic development.
- Keep the One Stop Ready mindset in the forefront, working closely with the other members of the Construction & Development Services team and other City departments. Monitoring the process/progress of applications for planning and building.
- Visit all new companies that move into Wixom and continue to conduct retention visits with those already located in Wixom. Continue to partner with Oakland County and the Michigan Economic Development Corporation (MEDC) with their retention visits as well.
- Work with the Executive Office and property owners to promote key developmental properties within the City and implement "strategies" learned through the federal grant program.
- Continue to promote business relationships, networking and interaction between Wixom businesses through the Wixom Business Forum monthly meetings.
- Expand information offering to businesses during site visits through use of a Tablet.

BUDGET HIGHLIGHTS:

01 14-14 6013 - Wage-Assessing & Business Development Liaison: This line item reflects an increase in wages as recommended by the Wage & Salary Committee and approved by City Council.

01 14-14 8100 - Assessing Expense: This line item provides funding for meeting supplies (Tax Abatement), attendance fees, memberships (Southeast Michigan Assessors Association, Michigan Economic Development Association, Oakland County Association of Assessors, etc.), and certification costs and publications.

01 14-14 8103 - Contractual Services: This line item provides funding for assessing services provided by Oakland County Equalization.

01 14-14 8230 - Education & Training: This line item provides training including required Assessor's training, MEDC training, etc.

Fiscal Year 2014-2015
Program Strategies: Assessor

01 14-14 8600 - Data Processing: This line item provides funding for the printing and mailing of assessment notices by Oakland County. Increases are anticipated for mailing and for residential growth.

01 14-14 8603 - Computer Supplies: This line item provides funding for computer supplies with an increase for the purchase of a Tablet in order to have information on hand at site visits and to provide “professional” services while at site visits.

01 14-14 8600 - Data Processing: Will now include funds to cover Verizon costs related to internet access while out of the office.

01 14-14 8403 - Economic Development: Funds in this account were previously included in the General Operating Budget account #01 14-32 8403.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Economic Development/City Assessor
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-14 6013	Wage-Assessing & Bus. Liaison	\$ 41,663	\$ 41,663	\$ 24,900	\$ 44,541	\$ 46,169	\$ 46,169	\$ 46,169
01 14-14 6222	Overtime	304	300	271	520	300	300	300
01 14-14 7013	Fringes-Assessing & Bus. Liaison	29,592	32,314	23,013	40,272	31,735	33,639	35,658
Total salaries & wages		71,559	74,277	48,184	85,333	78,204	80,108	82,127
Professional & contractual								
01 14-14 8100	Assessing Expense	438	250	407	475	500	500	500
01 14-14 8103	Contractual Services	81,404	83,084	-	82,500	84,084	84,084	84,084
01 14-14 8230	Education & Training	509	1,800	110	1,735	1,800	1,800	1,800
01 14-14 8307	CAD/GIS Expenditure	2,333	4,500	1,751	4,500	4,500	4,500	4,500
01 14-14 8403	Economic Development	-	-	-	4,500	4,500	4,500	4,500
01 14-14 8600	Data Processing	2,239	2,700	-	2,575	2,700	2,700	2,700
Total professional & contractual		86,923	92,334	2,268	96,285	98,084	98,084	98,084
Operating supplies								
01 14-14 8500	Office Supplies	106	100	56	100	100	100	100
01 14-14 8506	Copier Supplies/Maint	315	300	-	290	300	300	300
01 14-14 8603	Computer Supplies	105	200	31	200	800	200	200
01 14-14 9705	Vehicle Maintenance	-	-	-	-	-	-	-
Total operating supplies		526	600	87	590	1,200	600	600
Total Economic Development/City Assessor		\$ 159,008	\$ 167,211	\$ 50,539	\$ 182,208	\$ 177,488	\$ 178,792	\$ 180,811

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Fiscal Year 2014-2015

Program Strategies: Building Department

PROGRAM DESCRIPTION:

The Building Department is responsible for ensuring that all work performed for new construction, rehabilitation and demolition is carried out with the materials and methods that conform to approved site plans and the appropriate federal, state and local building codes including the review of plans and permit applications for building, electrical, plumbing, mechanical, sewers, signs, and other permits required by the City. The Building Department is also responsible for Construction Board of Appeals, Property Maintenance and Code Enforcement. The Staff routinely provides data and reports to City departments and represents the City in meetings with developers and landowners regarding future land development.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Implement new processes as recommended in the Economic Development Strategy.
- Review of contractual services to ensure fiscal responsibility and quality service.
- Continue to improve construction and development services in conjunction with the Economic Development Team.
- Development of an electronic document imaging system with software purchase and implementation in FY 2015-2016.
- In partnership with SAFEbuilt, investigate and implement, as may be appropriate, a tablet-based construction inspection reporting system.
- Perform an increased level of in house plan reviews to reduce cost of doing business in the City.
- Conduct resident workshops for decks, sheds and small home improvement projects.
- Develop media based workshops on various “do-it-yourself” topics.

BUDGET HIGHLIGHTS:

01 14-24 6011 - Salary Building Official: Funding for this line item has been eliminated with the reorganization and outsourcing of various functions and duties in the department.

01 14-24 8000 - Building Official Contract: This line item contains funds for a contractual Building Official along with trade inspectors and plan reviews.

01 14-24 8001/02/03/06/07: Funds in these accounts have been eliminated with the reorganization and outsourcing of various functions and duties in the department.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditures requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Department (Construction & Development)
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-24 6011	Salary - Building Official	\$ 75,821	\$ 78,854	-	-	-	-	-
01 14-24 6012	Wage - Bdg Inspect/Code Enf	38,936	-	-	-	-	-	-
01 14-24 6022	Wage - Building Sec (1.50 FT, Fire .50)	58,187	63,296	34,700	62,360	63,258	63,258	63,258
01 14-24 6080	Part-Time Help & Overtime	1,458	-	-	-	-	-	-
01 14-24 6212	Overtime - Bldg Inspector	245	-	-	-	-	-	-
01 14-24 6222	Overtime	1,412	1,000	167	300	200	200	200
01 14-24 6811	Sick Pay-Building Official	20,790	2,730	-	-	-	-	-
01 14-24 6822	Sick Pay-Secretarial	10,590	-	-	-	-	-	-
01 14-24 7011	Fringes - Building Official	72,002	49,714	-	-	-	-	-
01 14-24 7012	Fringes - Building Inspector	31,917	-	-	-	-	-	-
01 14-24 7022	Fringes - Building Sec(1.50 FT, Fire .50)	46,594	46,951	19,047	49,719	52,702	55,864	59,216
01 14-24 7040	Fringes - HRA Expense	3,666	-	866	670	-	-	-
01 14-24 7080	Fringes-Part-Time Help	112	-	-	-	-	-	-
Total salaries & wages		361,730	242,545	54,780	113,049	116,160	119,322	122,674
Professional & contractual								
01 14-24 8000	Building Official Contract	6,205	-	58,450	150,200	231,140	205,536	215,810
01 14-24 8001	Contractual Plumbing Inspector Fee	13,026	7,500	6,266	6,300	-	-	-
01 14-24 8002	Contractual Electrical Inspector Fee	25,643	18,000	9,556	9,600	-	-	-
01 14-24 8003	Contractual Heating Inspector Fee	18,744	15,000	11,524	11,600	-	-	-
01 14-24 8006	Contractual Building Inspector	17,651	27,000	846	842	-	-	-
01 14-24 8007	Contractual Plan Review	13,602	15,000	920	1,000	-	-	-
01 14-24 8105	Bldg. Inspector & Code Enf. Exp.	-	-	-	3,000	11,532	11,532	11,532
01 14-24 8111	Building Official Expense	-	250	-	-	-	-	-
01 14-24 8211	Conf. & Workshops-Building	-	-	-	-	-	-	-
01 14-24 8230	Education & Training-Building	765	1,750	-	1,750	750	750	750
01 14-24 8301	Hearing Officer	-	-	-	-	-	-	-
01 14-24 8602	Computer Software & Supplies	780	1,000	1,440	1,000	750	750	750
01 14-24 8900	Dues & Subscriptions	125	200	-	50	50	50	50
01 14-24 9000	Telephone	780	1,750	-	250	1,000	1,000	1,000
Total professional & contractual		97,321	87,450	89,002	185,592	245,222	219,618	229,892
Operating supplies								
01 14-24 8500	Office Supplies - Building	1,068	1,000	114	1,000	1,000	1,000	1,000
01 14-24 8501	Publication & Printing-Bldg.	268	500	915	950	500	500	500
01 14-24 8503	Gas & Oil - Building	1,066	3,000	274	1,000	1,000	1,000	1,000
01 14-24 8506	Copier Supplies/Maint	1,987	2,000	13	2,000	2,000	2,000	2,000
Total operating supplies		4,389	6,500	1,316	4,950	4,500	4,500	4,500
Maintenance & repairs								
01 14-24 9705	Vehicle Maintenance-Building	250	1,000	250	500	500	500	500
Total Building Department (Construction & Development)		\$ 463,690	\$ 337,495	\$ 145,348	\$ 304,091	\$ 366,382	\$ 343,940	\$ 357,566

Fiscal Year 2014-2015

Program Strategies: Legal Assistance

PROGRAM DESCRIPTION:

The City Attorneys serve as the legal advisor to the City. The duties of the office include providing legal opinions on issues facing the City, preparing and reviewing proposed City legislation for appropriateness and prosecuting violations of City ordinances.

BUDGET HIGHLIGHTS:

01 14-26 8700 Litigation: This line item is based on City staff's assessment of the probability of litigation.

01 14-26 8703 City Attorney: This line item is used for attendance, and attorney preparation for City Council meetings and for other miscellaneous legal needs. City Attorney attends City Council meetings only as necessary.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Litigation and Appeals
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Professional & contractual								
01 14-26 8001	Labor Relations Counsel	\$ 12,222	\$ 3,500	\$ 2,141	\$ 3,500	\$ 4,000	\$ 3,500	\$ 3,500
01 14-26 8002	Labor Negotiations	2,066	10,450	2,799	6,000	8,000	2,000	1,000
01 14-26 8006	Legal - Birach Antenna Farm	4,676	-	-	-	-	-	-
01 14-26 8700	Litigation	-	7,000	-	5,000	5,000	5,000	5,000
01 14-26 8701	Tax Litigation	-	2,500	-	2,500	2,500	2,500	2,500
01 14-26 8702	Prosecution	28,372	28,500	15,219	28,500	28,500	28,500	28,500
01 14-26 8703	City Attorney-Meetings\Misc.	14,362	7,000	6,994	8,000	7,000	7,000	7,000
Total professional & contractual		61,698	58,950	27,153	53,500	55,000	48,500	47,500
Total Litigation and Appeals		\$ 61,698	\$ 58,950	\$ 27,153	\$ 53,500	\$ 55,000	\$ 48,500	\$ 47,500

Fiscal Year 2014-2015

Program Strategies: Clerks

PROGRAM DESCRIPTION:

The City Clerk is responsible for preparing Council agendas and meeting packets and records, transcribes and certifies meeting minutes and official actions of City Council. Additionally, the Clerk's Office is responsible for document retention and retrieval as the custodian of official City records and documents. As chief election official of the City, City Clerk duties include daily transactions in the State-wide Qualified Voter File, coordinating and conducting federal, state, county, municipal and school elections in accordance with election laws/guidelines and the training of election inspectors. Liquor license and tax abatement applications are handled jointly with the Police, Building and Assessing Departments in conjunction with the State of Michigan. The Clerk's Office issues, records and forwards dog licenses to Oakland County Animal Control. As a Passport Acceptance Facility, in addition to providing passport photo services, the Clerk's Office works closely with the U.S. Department of State with regard to acceptance and submittal of passport applications. The Clerk's Office maintains cemetery records, sells graves and works with the sexton with regard to burials in the Wixom Cemetery. Paper and office supplies are ordered, maintained and dispensed by this office.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to provide information to the public, other departments and the Council by efficiently maintaining a complete and accurate record of all City Council business transactions.
- Provide accurate and efficient technological record-keeping, retention and tracking.
- Keep up to date with the State's changes to election laws during the administration of the Primary and General Elections.
- Work closely with the U.S. Department of State with regard to the ever-changing acceptance and processing of passport applications.
- Provide for Passport Day in the USA "Saturdays" to increase revenue in the Department.
- Ongoing education of both the Clerk and Deputy Clerk; Clerk for the new Certified Michigan Municipal Clerk designation; and Deputy Clerk for attendance at educational classes as she strives to attain her Certified Municipal Clerk (CMC) status.

BUDGET HIGHLIGHTS:

01 14-28 8001 - Election Salaries: This line reflects an increase for the costs associated with two elections; August Primary and November Michigan Gubernatorial election of 2014.

01 14-28 8230 - Education & Training: Funds are proposed for this account because it is vital that staff in the Clerk's Office attend education classes to keep up on the ever changing election laws, FOIA, Open Meetings Act, Qualified Voter File, Records Management and other functions with relate to our daily duties in the office. Also, the Deputy Clerk may attend the various classes so she can continue to work toward her goal of earning her CMC certification.

01 14-28 8300 - Consultants & Personnel: Funds have been increased for this account to cover the cost of codification. We have also gone to codifying our ordinances once a year to save funds and we publish the ones waiting to be codified on our website.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Clerk
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-28 6011	Salary - Clerk	\$ 58,061	\$ 58,062	\$ 34,502	\$ 59,804	\$ 59,804	\$ 59,804	\$ 59,804
01 14-28 6013	Wage - Deputy Clerk	42,084	42,084	18,906	39,500	43,261	43,261	43,261
01 14-28 6080	Part-Time Help	-	1,000	-	1,000	-	-	-
01 14-28 6213	Overtime - Deputy Clerk	178	300	299	300	-	-	-
01 14-28 6811	Sick Time Pay - Clerk	-	-	-	-	-	-	-
01 14-28 7011	Fringes - Clerk	29,943	30,352	19,231	31,190	32,742	34,707	36,789
01 14-28 7013	Fringes - Deputy Clerk	26,724	23,335	6,410	25,001	31,202	33,074	35,059
01 14-28 7022	Fringes - Clerk's Secretar	280	-	-	-	-	-	-
01 14-28 7040	Fringes - HRA Expense	3,438	-	1,914	801	-	-	-
Total salaries & wages		160,708	155,133	81,262	157,596	167,009	170,846	174,913
Professional & contractual								
01 14-28 8001	Election Salaries	13,959	8,500	3,858	4,000	12,500	8,500	12,500
01 14-28 8101	Election Expense	6,301	5,000	1,849	3,000	5,000	5,000	5,000
01 14-28 8111	Clerk Expense	221	250	40	200	250	250	250
01 14-28 8211	Conf. & Workshops-Clerk	-	-	-	-	-	-	-
01 14-28 8230	Education & Training-Clerk	565	1,010	-	550	1,600	1,600	1,600
01 14-28 8300	Consultants & Personnel	1,306	1,200	-	1,200	3,000	3,000	3,000
01 14-28 8600	Computer Software	-	-	-	-	-	-	-
01 14-28 8900	Memberships & Dues	380	360	380	360	370	370	370
Total professional & contractual		22,732	16,320	6,127	9,310	22,720	18,720	22,720
Operating supplies								
01 14-28 8500	Office Supplies - Clerk	2,952	3,000	948	3,000	3,000	3,000	3,000
01 14-28 8501	Publication & Printing-Clerk	5,548	4,500	2,191	4,500	4,500	4,500	4,500
Total operating supplies		8,500	7,500	3,139	7,500	7,500	7,500	7,500
Capital Outlay								
01 14-28 9800	Office Equipment	-	-	-	-	-	-	-
Total Clerk		\$ 191,940	\$ 178,953	\$ 90,528	\$ 174,406	\$ 197,229	\$ 197,066	\$ 205,133

Fiscal Year 2014-2015

Program Strategies: Information Systems

PROGRAM DESCRIPTION:

The Information Systems Department is responsible for the maintenance, updating and implementation of computer systems for the City, including all software and hardware updates and maintenance tasks. The City utilizes an outside consultant to assist in performing computer system administration.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to complete change over to Gigabit speed for City Hall Network.
- Evaluating replacing outdated MS System Management Server 2003 with MS System Center 2012 R2 Configuration Manager for network monitoring and maintenance.
- Examine the use of Google Applications or Open Source Office with the elimination of Microsoft Office due to application costs.
- Add additional nodes/workstations as needed by departments and assist departments in computer matters.
- Evaluate changeover from Microsoft Server based network security to a dedicated hardware appliance solution.
- Evaluate less intrusive/resource-intensive malware protection at the desktop level with a centralized administration interface.
- Evaluate elimination/consolidation of older server roles and incorporating outdated server environments into virtual environments to save on hardware and annual maintenance costs.
- Continue to assist in computerization of document imaging using OnBase by planning and implementing OnBase within additional departments.
- Continue to examine and expand on the use of Voice-Over-Internet-Protocol (VoIP) with the City's current phone system.

BUDGET HIGHLIGHTS:

01 14-30 8300 - Consultant - System Admin: This line item provides funds for consulting services in accordance with a 5-year contract which expires in 2016.

01 14-30 8600 /01/02 - Data Processing: This line item provides funding for software purchases, maintenance and updates. Future budgets may reflect a consolidation of these accounts.

01 14-30 8604 - Support Contract Website: Annual maintenance and support contract with CivicPlus for the City's website. Also, this line reflects an increase for the costs associated with third party cost increases for additional storage requirements.

01 14-30 8605 - Website Redesign: New design to include Portal Page with improved navigation, menu structure and application of new site styles. CivicPlus will migrate all content and ensure proper formatting, spelling and broken links repaired/removed as well as provide 12 hours of phone training. Refer to www.vil.waunakee.wi.us and www.manassascity.org website examples.

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 14-32 9820 - Computer Equipment: Purchase upgrades for City Servers, Workstations and Network Security (\$7,500).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Information Systems

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Professional & contractual								
01 14-30 6080	Part-Time Help Wages	\$ 11,432	\$ 11,500	\$ 4,048	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000
01 14-30 7080	Part-Time Help Fringes	875	880	310	842	765	765	765
01 14-30 8300	Consultant - System Admin	68,276	70,380	43,922	70,380	72,559	74,808	74,808
01 14-30 8600	Data Processing - Maintenance	9,923	9,000	6,081	9,000	9,000	9,000	9,000
01 14-30 8601	Data Processing - Contractual	7,284	8,000	5,324	5,500	5,500	5,500	5,500
01 14-30 8602	Data Processing - Update	8,223	7,500	2,149	7,000	7,000	7,000	7,000
01 14-30 8603	Data Processing - Internet	1,678	4,000	860	4,600	2,500	2,500	2,500
01 14-30 8604	Support Contract - Website	3,591	3,771	3,771	3,771	4,960	5,208	5,468
01 14-30 8605	Website Redesign	-	-	-	-	24,000	-	-
Total professional & contractual		111,282	115,031	66,465	112,093	136,284	114,781	115,041
Total Information Systems		\$ 111,282	\$ 115,031	\$ 66,465	\$ 112,093	\$ 136,284	\$ 114,781	\$ 115,041

Fiscal Year 2014-2015

Program Strategies: Financial Administration

PROGRAM DESCRIPTION:

The Financial Administration Department is responsible for the collection and disbursement of all City funds and maintenance of the City's financial records. These responsibilities include preparation and management of the City's budget, payment of accounts payable, issuing property tax bills, receiving tax payments, preparing City payrolls and providing management financial reports.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Monitor and update the 5-year Financial Fiscal Action Plan.
- Implement new Financial Software to provide compliance with the Michigan State Chart of Accounts and provide a stream-lined function between Finance and other Departments.
- Compliance and preparation of State EVIP Reporting for Transparency and Accountability Requirements.
- Assist with the preparation of the Annual Financial Report with Annual Audit for FY 2013-2014.
- Initiate and complete the bid process for Auditing Services to insure preparedness for the FY 2014-2015 Audit.
- Record-keeping for Wixom Community Foundation.
- Preparation of Citizen's Guide to Financial Health as proposed as part of the requirements for State Shared Revenue by State of Michigan.
- Preparation of Dashboard and Scorecard in accordance with requirements stipulated as part of the requirements for State Shared Revenue by State of Michigan.
- Continued review of accounting practices and procedures for further consolidation, streamlining and to promote transparency.
- Comprehensive review of Capital Improvement.

BUDGET HIGHLIGHTS:

01 14-31 6011 / 7011 - Salary & Fringes - Financial Director: This line item reflects elimination of position due to retirement and duties and responsibilities assigned to other departmental positions and the implementation of utilizing contractual Financial Services.

01 14-31 6013 - Salary-Finance Manager: This line item reflects an increase as recommended by the Wage & Salary Committee and approved by City Council.

01 14-31 8000 - Financial Consultant: This line item reflects ongoing financial consulting services due to the elimination of the Finance Director position.

01 14-31 8111 - Financial Administration Expense: This line item reflects the purchase of accounting reference manual by the former Finance Director.

01 14-31 8230 - Education & Training - Financial Admin: This line item reflects an increase for the Finance Manager's education reimbursement in accordance with Administrative Directive 09-02 plus attendance at the GFOA Treasurers Institute.

01 14-31 8605 Data Processing - Payroll: This line reflects the discontinuing of ADP Payroll Services. Function is being performed by existing personnel and payroll program. It offers a further savings to the Department.

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 14-31 9821 - Financial Software: Included in the Capital Improvement Program are funds for the acquisition of new Financial Software (\$58,000).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Finance
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-31 6011	Salary - Financial Director	\$ 87,915	\$ 87,915	\$ 15,143	\$ 15,143	\$ -	\$ -	\$ -
01 14-31 6013	Salary - Finance Manager	57,551	57,552	34,991	64,989	70,700	70,700	70,700
01 14-31 6025	Wage - Account Clerk 1	42,047	42,197	24,134	43,463	43,463	43,463	43,463
01 14-31 6026	Wage - Account Clerk	-	-	-	-	-	-	-
01 14-31 6080	Part-Time Accounting Clerk	10,738	11,500	5,652	11,500	10,000	10,000	10,000
01 14-31 6213	Overtime - Deputy Treasurer	9,424	4,000	6,160	6,160	-	-	-
01 14-31 6222	Overtime	905	1,000	1,474	1,500	1,500	1,500	1,500
01 14-31 6811	Sick Pay - Finance Director	3,043	3,043	21,810	21,810	-	-	-
01 14-31 6813	Sick Pay - Finance Manager	-	-	-	-	1,451	1,451	1,451
01 14-31 7011	Fringes - Financial Director	51,316	56,782	47,057	50,199	-	-	-
01 14-31 7013	Fringes - Finance Manager	39,533	38,676	30,818	54,921	40,850	43,301	45,900
01 14-31 7025	Fringes- Account Clerk 1	30,363	32,854	22,120	36,537	39,915	42,310	46,541
01 14-31 7026	Fringes - Account Clerk	-	-	-	-	-	-	-
01 14-31 7040	Fringes-HRA Expense	12,424	-	4,767	4,456	-	-	-
01 14-31 7080	Fringes - Part Time	822	803	520	880	765	765	765
Total salaries & wages		346,081	336,322	214,646	311,558	208,644	213,490	220,320
Professional & contractual								
01 14-31 8000	Financial Consultant	-	-	22,000	58,000	72,000	72,000	72,000
01 14-31 8111	Financial Admin. Expense	-	250	465	465	250	250	250
01 14-31 8211	Conf.& Workshops-Fin. Admin.	-	-	-	-	-	-	-
01 14-31 8230	Education & Training-Fin.Admin	725	750	20	750	3,500	3,500	3,500
01 14-31 8300	Consultants & Personnel-Fin.Ad	1,685	1,500	1,220	1,000	1,000	1,000	1,000
01 14-31 8600	Data Processing - Fin. Admin.	684	1,500	334	1,000	1,500	1,500	1,500
01 14-31 8601	Oakland County Data Processing	1,041	1,600	1,623	1,600	1,600	1,600	1,600
01 14-31 8604	Data Processing - Tax Collection	6,132	6,000	4,933	6,000	6,000	6,000	6,000
01 14-31 8605	Data Processing - Payroll	7,295	20,143	1,845	1,600	-	-	-
01 14-31 8900	Memberships & Dues	633	900	320	450	450	450	450
01 14-31 8800	Audit Fee - General	10,383	10,581	10,581	10,581	10,782	10,944	10,944
Total professional & contractual		28,578	43,224	43,341	81,446	97,082	97,244	97,244
Operating supplies								
01 14-31 8500	Office Supplies - Fin. Admin.	3,048	3,200	1,768	3,200	3,000	3,000	3,000
Maintenance & repairs								
01 14-31 8602	Computer Maintenance-Fin.Admin	8,460	8,546	8,883	8,883	9,060	9,241	9,426
01 14-31 8603	Computer Programming-Fin.Admin	-	1,000	-	1,000	1,000	1,000	1,000
Total maintenance & repairs		8,460	9,546	8,883	9,883	10,060	10,241	10,426
Total Finance		\$ 386,167	\$ 392,292	\$ 268,638	\$ 406,087	\$ 318,786	\$ 323,975	\$ 330,990

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Fiscal Year 2014-2015

Program Strategies: General Operating

PROGRAM DESCRIPTION:

This program contains resources for the operation of the City Hall and reflects the centralization of certain expense categories associated with the delivery of City services. In order to keep abreast of new legislation and programs that affect City operations and its citizens, the City participates in SEMCOG (Southeast Michigan Council of Governments), MML (Michigan Municipal League), and LACC (Lakes Area Chamber of Commerce).

BUDGET HIGHLIGHTS:

01 14-32 7040 - Fringes-HRA Expense: This line item includes estimated claims reimbursements on Health Reimbursement Accounts for full-time City employees. Once claims are incurred fringe benefit adjustments will be posted, union and non-union as may be applicable. This budget item will be allocated to the appropriate HRA fringe accounts throughout the year.

01 14-32 7042/43/44 - MERS DB Closeout Cost: These line items reflect the allocation of legacy costs as a result of the close out of Defined Benefit pension plans. These costs were previously allocated to the remaining active employee's fringe accounts as retirements occurred which inflates actual departmental operating costs. This method is to allocate the legacy cost of those employees who have retired to separate accounts to provide a more accurate reflection of operating costs at the departmental level and increase transparency with the budget.

01 14-32 8403 - Economic Development: This line item previously provided funds for the Manufacturing Alliance of Communities annual membership, which is now funded via account # 01 14-32 8404. The balance of the funds is being reallocated to the "Assessing Department" which is now directly involved with economic development.

01 14-32 8512 - Postage & Copier - Library: This line item includes funding for postage and copier use by the Library. The Library reimburses the City for these costs.

01 14-32 8804 - Audit Fee - Single Audit: Federal mandate associated with grants.

01 14-32 8900 Memberships - City Hall: This line item includes funds for membership in the Michigan Municipal League (\$5,200), Lakes Area Chamber of Commerce (\$325), Southeast Michigan Council of Governments (\$1,600) and additional funds for possible membership increases (\$135).

01 14-32 8907 - Actuarial Cost - OPEB: This line item reflects funds to provide an updated comprehensive actuarial study for Other Post Employment Benefits due to decreased numbers of eligibility and health care plan changes.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

General Operating
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Operating supplies								
01 14-32 8504	Postage Expense	\$ 14,810	\$ 15,500	\$ 5,759	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
01 14-32 8505	Copier Service & Supplies-Gen.	11,084	11,800	2,486	8,000	8,000	8,000	8,000
Total operating supplies		25,894	27,300	8,245	23,500	23,500	23,500	23,500
Compensation adjustments								
01 14-32 6911	Wage & Salary Adjustments	-	118,250	-	49,884	-	-	-
01 14-32 6914	Wage & Salary - Union	-	-	-	-	-	-	-
01 14-32 XXXX	Reduction in Positions	-	-	-	-	-	-	-
01 14-32 7040	Fringes-HRA Expense	3,353	110,210	2,056	63,793	110,000	113,300	116,699
01 14-32 7042	MERS DB Closeout Non Union	-	-	-	-	144,076	144,076	144,076
01 14-32 7043	MERS DB Closeout Police Officers	-	-	-	-	54,044	54,044	54,044
01 14-32 7044	MERS DB Closeout Clerical	-	-	-	-	-	-	-
Total compensation adjustments		3,353	228,460	2,056	113,677	308,120	311,420	314,819
Professional & contractual								
01 14-32 8300	Consultants & Personnel	-	-	-	-	-	-	-
01 14-32 8401	Minor Home Repair	-	-	-	-	-	-	-
01 14-32 8403	Economic Development	3,000	7,500	-	-	-	-	-
01 14-32 8404	Manuf. Alliance of Communities	-	-	-	3,000	3,000	3,000	3,000
01 14-32 8501	Publication & Printing-NewsLtr	-	-	-	-	-	-	-
01 14-32 8512	Postage & Copier-Library	190	650	71	650	650	650	650
01 14-32 8513	Comm Center Rental - Library	507	845	-	845	845	845	845
01 14-32 8602	Computer Maintenance	-	-	-	-	-	-	-
01 14-32 8603	Outside Storage	13,747	8,850	6,204	11,000	11,330	11,670	12,020
01 14-32 8604	Record Retention - Maint/Support	4,229	7,000	4,300	7,000	7,000	7,000	7,000
01 14-32 8802	Audit Fee - Capital Projects	6,853	6,983	6,983	6,983	7,116	7,252	7,389
01 14-32 8803	Audit Fee - Other	11,092	11,302	11,302	11,302	11,517	11,736	11,959
01 14-32 8804	Audit Fee - Single Audit	-	6,349	-	-	6,469	6,592	6,717
01 14-32 8805	Audit Fee - GASB 34	5,711	5,819	5,819	5,819	5,930	6,043	6,158
01 14-32 8806	Audit Fee - SAS112	-	-	-	-	-	-	-
01 14-32 8900	Memberships - City Hall	7,178	7,000	7,083	7,083	7,260	7,441	7,627
01 14-32 8904	Auction Costs	2,805	-	-	-	-	-	-
01 14-32 8907	Actuarial Cost - OPEB	-	-	-	-	4,500	-	-
Total professional & contractual		55,312	62,298	41,762	53,682	65,617	62,229	63,365
Public utility & telephone								
01 14-32 9000	Telephone - City Hall	9,017	8,500	3,253	8,500	8,500	8,628	8,757
01 14-32 9601	Natural Gas Expense - General	4,049	5,918	2,286	5,918	6,006	6,096	6,187
01 14-32 9602	Electrical Expense - General	41,471	50,167	18,731	50,167	50,919	51,683	52,458
01 14-32 9604	Water Expense - General	6,941	8,100	4,820	8,100	8,221	8,344	8,469
Total public utility & telephone		61,478	72,685	29,090	72,685	73,646	74,751	75,871
Insurance expense								
01 14-32 9101	Insurance-Workmen's Comp.	103,219	113,406	93,243	123,456	127,160	130,975	134,904
01 14-32 9102	Insurance-Multi-Peril&Gen Liab	169,217	200,089	172,961	172,962	178,151	183,496	189,001
Total insurance expense		272,436	313,495	266,204	296,418	305,311	314,471	323,905
Maintenance & repairs								
01 14-32 9700	Office Equipment & Repairs	-	500	-	-	-	-	-
Total General Operating		\$ 418,473	\$ 704,738	\$ 347,357	\$ 559,962	\$ 776,194	\$ 786,371	\$ 801,460

Fiscal Year 2014-2015

Program Strategies: Building Maintenance

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for the day-to-day maintenance of City Hall, DPW Facility, Police Department and Community Center. These responsibilities include general building repairs, light fixture repairs, carpet cleaning, office repairs, drinking fountains, and other repairs to the facilities. Also, the DPW provides oversight of HVAC, custodial, mechanical and electrical contractors. This program contains contractual costs associated with the maintenance of these facilities.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to utilize energy efficient upgrades where possible.
- Continue to review all maintenance contracts on yearly basis for effectiveness.

BUDGET HIGHLIGHTS:

01 14-33 9707 - Building Maintenance General: This line item provides funding for building maintenance associated with City Hall, the Police Station and related appurtenances.

01 14-33 9710 - Building Maintenance Library: This line item provides funding for maintenance associated with the Library. In accordance with our lease agreement with the Library, a portion of the maintenance expenditures will be reimbursed by the Library.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Maintenance

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Professional & contractual								
01 14-33 9704	Heating & Cooling	\$ 6,744	\$ 10,000	\$ 6,158	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01 14-33 9705	Custodial Services	3,280	6,500	100	6,500	6,500	6,500	6,500
Total professional & contractual		10,024	16,500	6,258	16,500	16,500	16,500	16,500
Operating supplies								
01 14-33 8506	Custodial Supplies	216	500	162	500	500	500	500
01 14-33 8507	Lights	597	2,500	250	2,500	2,500	2,500	2,500
Total operating supplies		813	3,000	412	3,000	3,000	3,000	3,000
Maintenance & repairs								
01 14-33 9707	Building Maintenance - General	21,373	31,110	12,240	30,000	30,000	30,000	30,000
01 14-33 9708	Building Maintenance - Other	-	-	-	-	-	-	-
01 14-33 9710	Bldg Maintenance-Library	3,447	4,600	2,007	4,600	4,600	4,600	4,600
01 14-33 9711	HVAC - Library	3,804	6,200	2,531	6,200	6,200	6,200	6,200
Total maintenance & repairs		28,624	41,910	16,778	40,800	40,800	40,800	40,800
Total Building Maintenance		\$ 39,461	\$ 61,410	\$ 23,448	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300

Fiscal Year 2014-2015

Program Strategies: Cultural Center

PROGRAM DESCRIPTION:

This program consists of the maintenance and operation of the Cultural Center including the management of independent contractors. Full-time personnel assigned to the Cultural Center include the Community Services Director (50%) and the Community Center Supervisor (100%).

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to review rental rate structures to optimize usage yet meet expenses.
- Provide information to residents and businesses regarding the Community Center facility, services, and rental availability via City's website, email, social media, and promotional material.
- Investigate and implement on-line booking of Community Center (if feasible).
- Continue to maintain a competitive, updated and quality facility for all venues.
- Investigate and implement updated presentation equipment.
- Market facility to businesses for meetings and residents for event functions.
- Implement a written policy for emergency situations to house and/or assist residents in extreme cold and hot weather conditions or other emergency situations.
- Explore and investigate programming for the Civic Area pond.

BUDGET HIGHLIGHTS:

01 14-35 8400 - Community Programs: This line item includes funding for such events/ programs as State of the City Address, Visioning 2025, etc.

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 14-35 9807 - Cultural Center Improvements: Funding to replace chairs that become damaged or failing due to age for Community Center (\$10,000); Dance Floor Replacement (\$8,000); and Portable bar (\$1,200).

11 14-35 9831 - Wall Covering Replacement: Funding for the replacement of wall covering in the Community Center ballroom (\$10,000).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Cultural Center
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 14-35 6011	Salary-Comm Serv. Dir (50%, P&R 50%)	\$ 38,794	\$ 38,794	\$ 23,052	\$ 39,957	\$ 39,957	\$ 39,957	\$ 39,957
01 14-35 6014	Wage - Comm Services Supervisor	49,214	49,214	28,393	49,214	50,691	50,691	50,691
01 14-35 6080	Wage - Monitors	15,372	31,500	7,728	27,000	27,000	27,000	27,000
01 14-35 6222	Overtime	1,118	1,000	208	1,000	1,000	1,000	1,000
01 14-35 6314	Merit Bonus	-	-	1,476	1,477	-	-	-
01 14-35 6811	Sick Time Payout	1,156	-	-	1,384	1,384	1,384	1,384
01 14-35 7011	Fringes-Comm Serv. Dir. (50%, P&R 50%)	17,646	19,625	14,331	24,634	15,658	16,598	17,593
01 14-35 7014	Fringes - Comm Center Sup	37,231	41,179	29,273	48,955	37,439	39,686	42,067
01 14-35 7040	Fringes-HRA Expense	1,686	-	1,145	531	-	-	-
01 14-35 7080	Fringes- Monitors	2,290	5,279	1,313	5,279	5,279	5,279	5,279
Total salaries & wages		164,507	186,591	106,919	199,431	178,408	181,595	184,971
Professional & contractual								
01 14-35 8100	Mileage & Reimb	57	150	-	50	100	100	100
01 14-35 8400	Community Programs	1,822	2,000	-	50	2,000	2,000	2,000
01 14-35 8501	Publication & Printing	1,913	2,100	1,204	2,100	2,100	2,100	2,100
01 14-35 8602	Computer Supplies & Maint	-	1,000	-	1,000	1,000	1,000	1,000
01 14-35 9102	Insurance-Multi-Peril	15,067	17,466	15,098	15,098	15,551	16,018	16,498
01 14-35 9601	Natural Gas Expense	7,782	10,204	3,999	10,204	10,500	10,800	11,100
01 14-35 9602	Electrical Expense	23,859	25,595	10,800	25,000	26,000	26,000	26,000
01 14-35 9704	Heating & Cooling	7,569	8,000	2,274	8,000	8,000	8,000	8,000
01 14-35 9705	Custodial Services	10,300	11,000	5,150	11,000	11,000	11,000	11,000
01 14-35 9706	Room Arrangement Expense	12,624	17,750	8,328	17,750	17,750	17,750	17,750
01 14-35 9708	Weekend Preparation	1,936	8,000	1,280	6,000	6,000	6,000	6,000
Total professional & contractual		82,929	103,265	48,133	96,252	100,001	100,768	101,548
Operating supplies								
01 14-35 8506	Custodial Supplies	717	500	53	500	500	500	500
01 14-35 8507	Lights bulbs	30	500	170	500	500	500	500
Total operating supplies		747	1,000	223	1,000	1,000	1,000	1,000
Maintenance & repairs								
01 14-35 9707	Building Maintenance - General	16,039	24,000	12,943	24,000	24,000	24,000	24,000
Capital outlay								
01 14-35 9800	Community Equipment	1,001	1,000	-	1,000	1,000	1,000	1,000
01 14-35 9801	Community Furniture	663	1,500	1,511	1,520	1,500	1,500	1,500
Total capital outlay		1,664	2,500	1,511	2,520	2,500	2,500	2,500
Total Cultural Center		\$ 265,886	\$ 317,356	\$ 169,729	\$ 323,203	\$ 305,909	\$ 309,863	\$ 314,019

Fiscal Year 2014-2015

Program Strategies: Fire Department

PROGRAM DESCRIPTION:

The Fire Department is responsible for fire prevention and extinguishment in the City of Wixom as well as basic life support services during medical emergencies. Additionally, the Fire Department performs annual Life Safety inspections through the Business License Program in addition to Public Safety seminars for adults and children. In this manner, the Fire Department promotes the safety and welfare of all persons who live and work in our City, and prevents the loss of property from fire.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Mitigate costs through cost recovery efforts including Basic Life Support hospital transports.
- Identify cost savings through available grants from federal, state, and regional resources.
- Provide greater cost savings and service delivery by increasing public and private partnerships such as collaboration with Huron Valley Ambulance for continued education medical training and Oakland County group purchasing.

BUDGET HIGHLIGHTS:

01 16-35 6081 - Wages-Training/EMS Coord: Funds allocated to this account will increase and be obtained from the Police Department account that it was split with as it is no longer applicable. There will be a corresponding decrease in the Police Department Budget.

01 16-35 6085 - Officer's Compensation: Funds allocated to this account will decrease as a result of command staff reorganization.

01 16-35 6280 - Overtime: Funds allocated to this account will be reduced to coincide with projections from a recent analysis of firefighter hours.

01 16-35 7081- Fringes - Training/EMS Coord: Funds allocated to this account will increase and be obtained from the Police Department account that it was split with as it is no longer applicable.

01 16-35 8300 - Consultants & Personnel: Funds allocated to this account will be increased due to increases in testing fees for entry-level firefighters.

CAPITAL IMPROVEMENT HIGHLIGHTS:

No Capital expenditure requested.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 16-35 6010	Salary - Public Safety Dir (50%, Pol 50%)	\$ 43,097	\$ 43,097	\$ 25,609	\$ 44,390	\$ 44,390	\$ 44,390	\$ 44,390
01 16-35 6011	Salary - Fire Chief	80,318	80,318	47,727	82,728	82,728	82,728	82,728
01 16-35 6012	Salary - Fire Marshal	-	46,877	-	19,038	46,877	46,877	46,877
01 16-35 6022	Wage - Fire Secretary (50%, Bldg 50%)	15,344	21,099	9,746	18,897	19,796	19,796	19,796
01 16-35 6025	Wage -Records Manager (40%,Pol 60%)	24,085	24,652	14,579	25,392	25,392	25,392	25,392
01 16-35 6080	Part Time Help-Clerical	13,031	14,160	6,208	11,700	13,544	13,544	13,544
01 16-35 6081	Wages-Training/EMS Coord.	13,294	19,110	9,616	19,110	39,371	39,371	39,371
01 16-35 6082	Part Time Inspector	93,815	38,220	41,346	48,161	39,371	39,371	39,371
01 16-35 6083	Paid-On-Call Firemen	-	182,082	73,180	182,082	182,082	182,082	182,082
01 16-35 6084	Rapid Response Program	-	76,550	40,968	76,550	76,550	76,550	76,550
01 16-35 6085	Officer's Compensation	-	7,800	2,900	5,600	6,600	6,600	6,600
01 16-35 6222	Secretary Overtime	-	500	-	500	500	500	500
01 16-35 6280	Overtime	-	30,000	2,239	7,000	20,000	20,000	20,000
01 16-35 6822	Sick Time Pay	-	-	-	-	-	-	-
01 16-35 7010	Fringes - Public Safety Dir (50%, Pol 50%)	4,064	4,525	2,307	4,475	4,482	4,752	5,037
01 16-35 7011	Fringes - Fire Chief	30,132	30,712	19,531	32,245	33,621	35,639	37,777
01 16-35 7012	Fringes - Fire Marshal	-	27,278	-	6,670	15,132	16,040	17,002
01 16-35 7022	Fringes - Fire Secretary (50%, Bldg 50%)	8,206	13,256	6,691	11,776	15,267	16,183	17,154
01 16-35 7025	Fringes - Records Manager (40%,Pol 60%)	18,639	20,136	12,464	20,226	29,654	31,433	33,320
01 16-35 7040	Fringes-HRA Expense	486	-	214	99	-	-	-
01 16-35 7080	Fringes-Part Time Clerical	997	1,148	475	895	1,036	1,036	1,036
01 16-35 7081	Fringes-Training/EMS Coord.	1,056	1,503	736	1,503	3,012	3,012	3,012
01 16-35 7082	Fringes - PT Inspector	7,177	17,510	3,163	17,510	3,012	3,012	3,012
01 16-35 7083	Fringes - Paid-On-Call Firemen	-	13,929	5,601	13,929	13,929	13,929	13,929
01 16-35 7084	Fringes - Rapid Response Program	-	5,856	3,135	5,856	5,856	5,856	5,856
01 16-35 7085	Fringes - Officer's Compensation	-	597	222	428	505	505	505
01 16-35 8001	Assistant Chief's Compensation	-	-	-	-	-	-	-
01 16-35 8002	Paid-On-Call Firemen (1099)	134,641	-	-	-	-	-	-
01 16-35 8005	Rapid Response Program (1099)	68,543	-	-	-	-	-	-
01 16-35 8102	Officer's Compensation (1099)	5,200	-	-	-	-	-	-
Total salaries & wages		562,125	720,915	328,657	656,760	722,707	728,598	734,841
Professional & contractual								
01 16-35 8111	Fire Chief Expense	60	250	245	250	250	250	250
01 16-35 8211	Conf. & Workshops-Fire	-	-	-	-	-	-	-
01 16-35 8230	Education & Training-Fire	28,999	25,000	1,548	25,000	25,000	25,000	25,000
01 16-35 8300	Consultants & Personnel-Fire	2,875	1,000	1,830	1,000	3,000	3,000	3,000
01 16-35 8306	Fire Personnel-Medical Eva	4,339	12,000	4,829	12,000	12,000	12,000	12,000
01 16-35 8308	Cost recovery	-	-	-	-	-	-	-
01 16-35 8900	Memberships	3,349	5,500	3,909	5,000	5,000	5,000	5,150
01 16-35 8901	Mileage Reimbursement	-	-	-	-	-	-	-
01 16-35 9000	Telephone - Fire	6,264	11,574	3,314	11,574	11,074	11,074	11,074
01 16-35 9001	Fire Dispatch	24,764	24,930	12,402	24,930	25,500	26,000	26,500
01 16-35 9103	Fire Insurance - Disability	9,334	9,825	9,334	9,825	9,334	9,335	9,800
01 16-35 9301	Fire Prevention Education	5,479	7,500	6,523	7,500	7,500	7,500	7,500
01 16-35 9601	Natural Gas Expense - Fire	7,689	9,215	4,564	9,215	9,215	9,215	9,215
01 16-35 9602	Electrical Expense - Fire	14,203	15,632	7,245	15,632	15,632	15,632	15,632
Total professional & contractual		107,355	122,426	55,743	121,926	123,505	124,006	125,121
Operating supplies								
01 16-35 8500	Office Supplies - Fire	1,505	1,500	579	1,500	1,500	1,500	1,500
01 16-35 8503	Gas & Oil - Fire	10,942	14,957	5,060	14,957	14,957	14,957	14,957
01 16-35 8505	Copy Machine Supplies & Maint.	1,411	1,650	580	1,650	1,650	1,650	1,650
01 16-35 8508	Medical Supplies	9,729	6,150	2,130	6,150	6,150	6,150	6,150
01 16-35 8509	Uniforms	4,135	6,000	4,087	6,000	6,000	6,000	6,000
01 16-35 8602	Computer Supplies & Maintenance	7,309	10,000	3,718	10,000	10,000	10,000	10,000
01 16-35 9200	Miscellaneous Operating Exp.	-	-	-	-	-	-	-
Total operating supplies		35,031	40,257	16,154	40,257	40,257	40,257	40,257

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Maintenance & repairs								
01 16-35 9703	Firefighting Equipment Maint.	13,064	15,250	9,701	15,250	15,250	15,250	15,250
01 16-35 9705	Vehicle Maintenance-Fire	10,537	10,000	5,079	10,000	10,000	10,000	10,000
01 16-35 9707	Building Maintenance - Fire	18,505	20,000	14,587	20,000	18,500	18,500	18,500
01 16-35 9708	Custodial Services	2,782	2,950	1,315	2,950	2,950	2,950	2,950
Total maintenance & repairs		44,888	48,200	30,682	48,200	46,700	46,700	46,700
Capital outlay								
01 16-35 9803	Firefighting Equipment	37,872	38,790	10,464	38,790	38,790	38,790	38,790
01 16-35 9805	Vehicle Repairs	9,206	11,500	3,930	11,500	11,500	11,500	11,500
Total capital outlay		47,078	50,290	14,394	50,290	50,290	50,290	50,290
Total Fire		\$ 796,477	\$ 982,088	\$ 445,630	\$ 917,433	\$ 983,459	\$ 989,851	\$ 997,209

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Fiscal Year 2014-2015

Program Strategies: Police Department

PROGRAM DESCRIPTION:

The Police Department is responsible for the welfare and safety of the citizens of the City of Wixom. This requires the Police Department to enforce City ordinances and state and federal laws, and to ensure the safety of those living, working, or traveling in our community. It is the Police Department's patrol strategy to facilitate public safety through community policing, crime prevention, and the aggressive apprehension and prosecution of offenders.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- By promotion of two Police Sergeants to the rank of Police Lieutenant, the Police Department will prepare personnel for the assumption of duties as Chief of Police and provide a succession plan.
- By the increase of Directed Patrol Assignments and Crime Prevention Education, the Police Department will decrease the occurrence of larcenies from automobiles and other property crimes.
- By renewing Citizens' Police Academy participation with neighboring police agencies, the Police Department will strengthen its community policing efforts and citizens' willingness to participate in the criminal justice system when necessary.
- Mitigate costs through expansion of its cost-recovery efforts and avoid costs through additional partnerships with public and private entities.
- Continue to foster partnerships with individuals, groups, and businesses in our community and use these relationships to minimize crime as well as the impact of crime that occurs.

BUDGET HIGHLIGHTS:

01 16-37 6088 - Wages-Training/EMS Coord: This position has been phased out in the Police Department. There will be a corresponding increase in the Fire Department Budget.

01 16-37 8509 - Uniforms and Cleaning Allowance: Funds allocated to this account will be increased by \$6,000 to provide for the uniform and equipment outfitting of three (3) new police officers that will be hired.

01 16-37 9001 - Police Radio Dispatch Service: Funds allocated to this account will increase slightly this year in accordance with expected increases from a new contract with Oakland County.

01 16-37 9306 - Community Programs: Funds to this account will be increased by \$1,500 to provide for costs related to co-sponsorship of the Lakes Area Citizens' Police Academy.

01 16-37 6923 - Stipend Police Lieutenants: Funds in the amount of \$8,000 will be allocated to this new account to provide for the promotion of two (2) police sergeants to the rank of police lieutenant.

Fiscal Year 2014-2015
Program Strategies: Police Department

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 16-37 9805 Police Vehicles: Funds allocated to this account will be used to provide for costs associated with the purchase of new police vehicles.

11 16-37 9827 - Live Scan Replacement: Funds allocated to this account for FY 2014-2015 will be reduced by \$20,000 and moved to FY 2015-2016.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 16-37 6011	Salary - Public Safety Dir (50%,Fire 50%)	\$ 43,097	\$ 43,097	\$ 25,609	\$ 44,390	\$ 44,390	\$ 44,390	\$ 44,390
01 16-37 6022	Wage - Police Secretaries	80,929	81,229	46,470	83,666	83,666	83,666	83,666
01 16-37 6023	Wage - Police Sergeants	212,500	378,899	86,726	156,107	390,266	390,266	390,266
01 16-37 6024	Wage - Police Officers	903,056	911,080	481,439	942,022	875,404	875,404	875,404
01 16-37 6025	Wage -Records Manager (60%,Fire 40%)	37,309	36,978	20,687	38,088	38,088	38,088	38,088
01 16-37 6080	Part-time Assistance (Park Patrol)	3,411	-	-	-	-	-	-
01 16-37 6085	Crossing Guard	1,012	1,033	-	1,011	1,019	1,050	1,050
01 16-37 6086	Part-time Help (Clerical)	13,123	13,151	4,776	13,151	13,151	13,151	13,151
01 16-37 6087	Wage - PT Civilian Desk Aides	129,501	132,720	70,739	132,720	132,977	132,977	132,977
01 16-37 6088	Wages-Training/EMS Coord.	14,303	19,110	10,351	19,110	-	-	-
01 16-37 6222	Overtime - Police Secretaries	2,134	1,800	483	1,800	1,800	1,800	1,800
01 16-37 6223	Overtime - Sergeants	31,343	39,300	15,238	25,000	39,300	39,300	39,300
01 16-37 6224	Overtime - Police Officers	42,886	40,000	52,459	66,000	40,000	40,000	40,000
01 16-37 6225	Overtime - Records Manager	1,063	1,500	958	1,500	1,500	1,500	1,500
01 16-37 6323	Overtime-302 Training PD. Sgt.	-	500	-	500	500	500	500
01 16-37 6324	Overtime-302 Training PD. Off.	-	1,000	-	1,000	1,000	1,000	1,000
01 16-37 6423	Holiday Pay - Sergeants	18,292	18,147	7,476	7,476	18,691	18,691	18,691
01 16-37 6424	Holiday Pay - Police Officers	43,596	42,776	45,116	45,116	42,092	42,092	42,092
01 16-37 6523	Educational Incentive Pay-Sgt.	5,000	4,750	3,000	3,000	6,000	6,000	6,000
01 16-37 6524	Educational Incentive Pay-Off.	11,500	12,250	9,500	11,500	11,500	11,500	11,500
01 16-37 6623	Spec.Sgt.Holiday Work Pay	1,300	1,900	750	950	3,000	3,000	3,000
01 16-37 6624	Spec.Pol.Off.Holiday Work Pay	5,353	4,800	2,250	4,800	4,800	4,800	4,800
01 16-37 6723	Longevity Pay-Sergeants	10,931	12,456	5,443	12,456	13,607	13,607	13,607
01 16-37 6724	Longevity Pay-Police Officers	24,729	24,729	26,812	26,812	20,444	20,444	20,444
01 16-37 6725	Longevity - Records Manager	1,228	1,228	1,581	1,581	1,581	1,581	1,581
01 16-37 6822	Sick Pay Out-Secretary	1,829	2,801	-	2,885	2,885	2,885	2,885
01 16-37 6823	Sick Pay Out-Sergeants	7,490	3,484	-	1,795	1,795	1,795	1,795
01 16-37 6824	Sick Pay Out-Officers	-	1,502	-	1,547	1,547	1,547	1,547
01 16-37 6923	Stipends - Police Lieutenants	-	-	-	-	8,000	8,000	8,000
01 16-37 7011	Fringes - Public Safety Dir(50%,Fire 50%)	4,110	4,525	2,335	4,475	4,483	4,752	5,037
01 16-37 7022	Fringes - Police Secretaries	55,727	61,278	40,705	68,423	73,352	77,754	82,419
01 16-37 7023	Fringes - Police Sergeants	229,243	315,803	73,740	128,044	472,731	501,095	531,161
01 16-37 7024	Fringes - Police Officers	557,448	547,686	353,473	567,124	555,594	588,930	624,266
01 16-37 7025	Fringes - Records Manager(60%,Fire 40%)	28,220	30,204	19,078	30,204	44,481	47,149	49,978
01 16-37 7040	Fringes-HRA Expense	43,209	-	22,546	30,340	-	-	-
01 16-37 7080	Fringes-Part-Time Assistance	261	846	-	-	-	-	-
01 16-37 7083	Fringes - Police Reserves	-	153	-	-	-	-	-
01 16-37 7086	Fringes - Part-time Assistance	1,004	1,006	365	1,006	1,006	1,006	1,006
01 16-37 7087	Fringes - Civilian Desk Aides	9,907	10,442	5,412	10,442	10,173	10,173	10,173
01 16-37 7088	Fringes-Pub Saf Training Coor	1,056	1,486	792	1,486	-	-	-
Total salaries & wages		2,577,100	2,805,649	1,436,309	2,487,527	2,960,823	3,029,893	3,103,074
Professional & contractual								
01 16-37 8111	Public Safety Dir Expense	178	250	44	250	250	250	250
01 16-37 8211	Conf. & Workshops-Police	-	-	-	-	-	-	-
01 16-37 8230	Training-Police	13,544	15,000	1,693	15,000	15,000	15,000	15,000
01 16-37 8240	Education - Tuition	600	2,000	-	2,000	2,000	2,000	2,000
01 16-37 8300	Consultants & Personnel-Police	7,249	10,000	6,850	10,000	10,000	10,000	10,000
01 16-37 8509	Uniform & Cleaning Allowance	15,894	17,325	9,320	17,325	23,475	17,325	17,325
01 16-37 8510	Civilian Desk Aides - Additional Costs	885	3,000	1,567	3,000	3,000	3,000	3,000
01 16-37 8601	Computer Software & Supplies	5,349	7,500	4,615	7,500	7,500	7,500	7,500
01 16-37 8900	Memberships	950	1,250	925	1,250	1,250	1,250	1,250
01 16-37 8901	Auto Washing	906	1,250	297	1,250	1,250	1,250	1,250
01 16-37 8903	Auto Towing	200	200	-	200	200	200	200
01 16-37 9000	Telephone	9,103	8,500	3,683	8,500	8,500	8,500	8,500
01 16-37 9001	Police Radio Dispatch Service	97,438	99,713	49,608	99,713	102,000	104,000	106,000
01 16-37 9002	Cellular Phones/Pagers	2,703	4,500	1,418	4,500	4,800	4,800	4,800
01 16-37 9101	Insurance-County Maintenance	-	-	-	-	-	-	-
01 16-37 9201	Operating Expense - Emerg Management	500	1,000	-	1,000	1,000	1,000	1,000
01 16-37 9301	Witness Fees	48	250	57	250	250	250	250
01 16-37 9302	Equipment Rental - Radio Rental	25,204	44,625	11,543	44,625	44,625	44,625	44,625
01 16-37 9303	Law Enforcement Supplies	30,146	27,000	9,174	27,000	27,000	27,000	27,000
01 16-37 9304	Crime Prevention	-	1,000	640	1,000	1,000	1,000	1,000
01 16-37 9305	Police Auxiliary Program-Supplies	2,418	2,000	-	2,000	2,000	2,000	2,000
01 16-37 9306	Community Programs	-	-	-	-	1,500	1,500	1,500
01 16-37 9601	Natural Gas Expense	3,998	4,200	2,350	4,200	4,200	4,200	4,200
01 16-37 9602	Electrical Expense	27,205	31,350	12,360	31,350	31,350	31,350	31,350
Total professional & contractual		244,518	281,913	116,144	281,913	292,150	288,000	290,000

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Operating supplies								
01 16-37 8500	Office Supplies - Police	2,725	2,500	1,484	2,500	2,500	2,500	2,500
01 16-37 8501	Publication & Printing-Police	1,516	2,000	618	2,000	2,000	2,000	2,000
01 16-37 8503	Gas & Oil - Police	38,233	49,216	14,317	49,216	49,216	49,216	49,216
01 16-37 8505	Copier Supplies & Maint-Police	4,194	3,000	1,737	3,000	3,000	3,000	3,000
01 16-37 8506	Custodial Supplies	432	700	61	700	700	700	700
Total operating supplies		47,100	57,416	18,217	57,416	57,416	57,416	57,416
Maintenance & repairs								
01 16-37 9700	Office Equipment Maint.-Police	62	500	402	500	500	500	500
01 16-37 9703	Custodial Services	12,514	15,000	7,790	15,000	15,000	15,000	15,000
01 16-37 9705	Vehicle Maintenance-Police	12,299	12,450	5,115	12,450	12,450	12,450	12,450
01 16-37 9706	Communication Equipt.Maint-Pol	3,882	4,000	763	4,000	4,000	4,000	4,000
01 16-37 9707	Building Maintenance - Police	709	-	-	-	-	-	-
01 16-37 9708	Radar Maintenance - Police	-	1,500	-	1,500	1,500	1,500	1,500
Total maintenance & repairs		29,466	33,450	14,070	33,450	33,450	33,450	33,450
Capital outlay								
01 16-37 9800	Office Equipment - Police	90	300	14	300	300	300	300
01 16-37 9801	Office Furniture - Police	-	-	-	-	-	-	-
01 16-37 9805	Vehicle Repair - Police	12,453	14,000	969	14,000	14,000	14,000	14,000
01 16-37 9811	Capital Outlay	-	-	-	-	-	-	-
Total capital outlay		12,543	14,300	983	14,300	14,300	14,300	14,300
Total Police		\$ 2,910,727	\$ 3,192,728	\$ 1,585,723	\$ 2,874,606	\$ 3,358,139	\$ 3,423,059	\$ 3,498,240

Fiscal Year 2014-2015

Program Strategies: Department of Public Works

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for planning and delivery of the basic day-to-day public services that have become part of our daily life. Key objectives include maintenance and repair of a complex public infrastructure system. Specifically, with a total staff of ten (10), services include maintenance of all City streets, buildings and grounds, public parks, sidewalks and bike paths, traffic control, street lights, vehicle and construction/maintenance equipment, street sweeping, roadside/park/cemetery mowing and snow removal and ice control. The DPW is also responsible for providing the contractual oversight of the water and wastewater systems, refuse collection, recycling programs, and storm water management. As the City continues to grow and mature along with the increasing request for service, the DPW will continue to meet its services obligations through time and labor saving measures and multi-use equipment and operational improvements.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to research innovative equipment and techniques that will allow us to meet current City service standards while understanding budget constraints in the economic times.
- Continue to build on our Public Works relationships with surrounding communities in an effort to share knowledge and possibly allow for future service and equipment sharing.
- Continue to support and provide event assistance to the Community Service Department; currently estimated at \$32,000 annually; or approximately 948 regular hours and 287 overtime hours.

BUDGET HIGHLIGHTS:

01 18-39 6027 - Wage-DPW Employees: In FY 2013-2014, one (1) DPW position was eliminated for a total cost avoidance of \$91,000.

01 18-39 8540 - Snow Removal Supplies: Increase of \$15,000 due to harsh winter and need to replenish salt supply.

01 18-39 9705 - Vehicle Maintenance: Increase of \$5,000 for additional repairs to plow trucks from harsh winter.

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 18-39 9835 Mowing Equipment: The DPW proposes to purchase a new mower (\$12,500) to replace the 2009 72" Zero Turn Mower with a side discharge. All new mowers are now rear discharge.

11 18-39 9840 Drain Improvements: This item was previously included under DPS. Funds allocated to this account are for storm water and drain improvements (\$20,000).

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

DPW
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 18-39 6011	Salary - DPW Director	\$ 75,195	\$ 75,195	\$ 44,683	\$ 77,451	\$ 77,451	\$ 77,451	\$ 77,451
01 18-39 6022	Wage - Secretary	40,430	42,035	24,134	43,462	43,462	43,462	43,462
01 18-39 6026	Wage - DPW Foreman/Asst. Foreman	113,636	113,619	65,249	117,478	117,479	117,479	117,479
01 18-39 6027	Wage - DPW Employees	308,622	345,045	148,357	298,373	311,085	311,085	311,085
01 18-39 6080	Part-time & Seasonal Help-DPW	37,329	49,000	25,533	49,000	49,000	49,000	49,000
01 18-39 6222	Overtime - Secretary	420	1,000	366	500	500	500	500
01 18-39 6226	Overtime - DPW Supervisory	6,460	13,400	11,713	23,000	13,400	13,400	13,400
01 18-39 6227	Overtime - DPW Employees	22,099	23,700	27,871	47,000	23,700	23,700	23,700
01 18-39 6280	Overtime - Part-Time	-	-	-	-	-	-	-
01 18-39 6511	Unemployment Compensation	-	-	-	-	-	-	-
01 18-39 7011	Fringes - DPW Director	32,960	36,783	27,058	49,224	29,749	31,534	33,426
01 18-39 7022	Fringes - Secretary	31,749	32,574	34,640	37,162	39,059	41,403	43,887
01 18-39 7026	Fringes - DPW Foreman/Asst. Foreman	70,270	81,199	52,942	81,873	89,341	94,702	100,384
01 18-39 7027	Fringes - DPW Employees	231,919	249,028	145,995	238,351	247,187	262,018	277,740
01 18-39 7040	Fringes-HRA Expense	18,923	-	14,621	5,169	-	-	-
01 18-39 7080	Fringes - Part-time Help DPW	3,146	4,500	2,039	4,500	4,500	4,500	4,500
Total salaries & wages		993,158	1,067,078	625,201	1,072,543	1,045,913	1,070,234	1,096,014
Professional & contractual								
01 18-39 8111	Director's Expense	93	250	-	250	250	250	250
01 18-39 8211	Conf. & Workshops-DPW	-	-	-	-	-	-	-
01 18-39 8230	Education & Training-DPW	972	2,000	289	2,000	2,000	2,000	2,000
01 18-39 8240	Education - Tuition	2,660	2,000	-	1,000	2,000	2,000	2,000
01 18-39 8300	Consultants & Personnel-DPW	42,125	50,000	19,934	45,000	45,000	50,000	50,000
01 18-39 8500	Office Supplies	866	1,500	142	1,000	1,250	1,250	1,250
01 18-39 8526	Bikepath Maintenance	-	-	-	-	-	-	-
01 18-39 8530	Traffic Control Supplies-DPW	8,760	7,000	3,350	7,000	7,000	7,000	7,000
01 18-39 8540	Snow Removal Supplies-DPW	53,931	65,000	27,838	65,000	80,000	65,000	65,000
01 18-39 8601	Computer Software	499	1,000	-	1,000	1,000	1,000	1,000
01 18-39 8602	Computer Supplies	-	1,000	54	1,000	1,000	1,000	1,000
01 18-39 8900	Dues & Subscriptions	-	-	169	-	-	-	-
01 18-39 9000	Telephone - DPW	11,479	14,535	5,789	14,535	14,535	14,535	14,535
01 18-39 9302	Equipment Rental - DPW	1,829	2,000	-	2,000	2,000	2,000	2,000
01 18-39 9303	Street Sweeping	19,640	22,000	6,300	22,000	22,000	22,000	22,000
01 18-39 9601	Natural Gas Expense - DPW	8,099	8,571	3,872	8,571	8,571	8,571	8,571
01 18-39 9602	Electrical Expense - DPW	16,358	19,964	7,853	19,964	19,964	19,964	19,964
01 18-39 9603	Street Lighting	69,646	70,000	23,980	70,000	70,000	70,000	70,000
Total professional & contractual		236,957	266,820	99,570	260,320	276,570	266,570	266,570
Operating supplies								
01 18-39 8451	Municipal Parking	443	1,500	443	1,500	1,500	1,500	1,500
01 18-39 8503	Gas & Oil - DPW	42,922	50,031	23,924	50,031	50,031	50,031	50,031
01 18-39 8504	Printing & Postage	250	250	-	250	250	250	250
01 18-39 8506	Copier Supplies & Maintenance	375	1,000	469	1,000	1,000	1,000	1,000
01 18-39 8509	Uniform Allowance	3,764	4,050	1,706	4,050	4,000	4,000	4,000
01 18-39 8510	Tools & Supplies - DPW	9,869	10,000	4,146	10,000	10,000	10,000	10,000
01 18-39 8520	Road Maintenance Supplies-DPW	10,048	40,000	3,550	40,000	40,000	40,000	40,000
01 18-39 8522	Culverts	2,886	5,000	98	3,500	3,500	3,500	3,500
01 18-39 8523	Landscape Material	10,241	20,000	4,306	20,000	20,000	20,000	20,000
01 18-39 8524	Street Trees Maintenance	2,240	7,500	3,305	5,000	5,000	5,000	5,000
01 18-39 8527	Storm Drainage	5,821	5,900	-	5,900	5,900	5,900	5,900
01 18-39 8550	Road Markings	32,010	38,000	3,335	38,000	38,000	38,000	38,000
01 18-39 9706	Park Maintenance Material	24,673	20,000	11,200	20,000	20,000	20,000	20,000
Total operating supplies		145,542	203,231	56,482	199,231	199,181	199,181	199,181
Maintenance & repairs								
01 18-39 9705	Vehicle Maintenance-DPW	19,313	21,000	8,462	21,000	26,000	21,000	21,000
01 18-39 9703	Custodial Services	2,090	2,040	1,070	2,040	2,040	2,040	2,040
01 18-39 9707	Garage Maintenance - DPW	7,981	10,960	2,256	10,960	10,960	10,960	10,960
01 18-39 9708	Equipment Maintenance - DPW	23,381	19,000	10,716	19,000	19,000	19,000	19,000
01 18-39 9771	Cemetery-Landscape/Maint Contract	-	-	-	-	-	-	-
Total maintenance & repairs		52,765	53,000	22,504	53,000	58,000	53,000	53,000
Capital outlay								
01 18-39 9805	Vehicle Repairs-DPW	5,417	6,000	4,771	6,000	6,000	6,000	6,000
01 18-39 9803	Garage Equipment	10,320	9,000	4,973	9,000	9,000	9,000	9,000
Total capital outlay		15,737	15,000	9,744	15,000	15,000	15,000	15,000
Total DPW		\$ 1,444,159	\$ 1,605,129	\$ 813,501	\$ 1,600,094	\$ 1,594,664	\$ 1,603,985	\$ 1,629,765

Fiscal Year 2014-2015

Program Strategies: Zoning Board of Appeals

PROGRAM DESCRIPTION:

The Zoning Board of Appeals (ZBA) is responsible for upholding the requirements of the Zoning Ordinance, recognizing that there may be exceptional circumstances with a specific property that requires some form of relief from those requirements. This relief is provided through requests for dimensional variances, use variances, appeals of administrative decisions, and interpretations of the Zoning Ordinance and map. It is further the responsibility of the ZBA to ensure that for each request before it, the criteria outlined in the Zoning Ordinance have been met.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Conduct joint meetings and training sessions with the ZBA and Planning Commission to better assist them in understanding their respective roles and duties.
- Provide training opportunities for new and current members with both in-house and through attendance at the Michigan Association of Planning (MAP) conferences and MAP/Michigan Municipal League workshops.
- Provide input to the Planning Commission regarding Zoning Ordinance update to ensure that land use and zoning concerns are addressed.

BUDGET HIGHLIGHTS:

01 20-44 9200 - Miscellaneous Operating Expenses: This line item includes publishing of notices and Board member memberships and training.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Zoning Board of Appeals
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 20-44 6022	Wage-Recording Secretary B/A	\$ 1,186	\$ 900	\$ 303	\$ 900	\$ 900	\$ 900	\$ 900
Total salaries & wages		<u>1,186</u>	<u>900</u>	<u>303</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Operating supplies								
01 20-44 8201	Conf & Workshops	-	-	-	-	-	-	-
01 20-44 9200	Miscellaneous Operating Exp	879	2,300	230	1,500	1,500	1,500	1,500
Total operating supplies		<u>879</u>	<u>2,300</u>	<u>230</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Zoning Board of Appeals		<u>\$ 2,065</u>	<u>\$ 3,200</u>	<u>\$ 533</u>	<u>\$ 2,400</u>	<u>\$ 2,400</u>	<u>\$ 2,400</u>	<u>\$ 2,400</u>

Fiscal Year 2014-2015

Program Strategies: Board of Review

PROGRAM DESCRIPTION:

The Board of Review is a three-member body appointed by the Mayor with the concurrence of City Council, which annually reviews and certifies the Assessment Roll as prepared by the City's Assessor. The Board considers appeals filed by property owners relative to changes in assessed value and also reviews requests for reductions in assessments due to the inability of the taxpayer to pay the full amount of the resulting property taxes. The Board meets principally in March but also may be scheduled for meetings in July and/or December to correct errors and mutual mistakes of fact.

BUDGET HIGHLIGHTS:

01 20-45 8000 - Member Wages: Compensation paid to the members of the Board of Review; a flat fee of \$200/year, unless a member is absent for a March Board meeting, then the pay will be prorated appropriately.

01 20-45 9200 - Miscellaneous Operating Expenses: For resources and miscellaneous Board of Review expenses such as legal notices and/or office supplies.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Board of Review
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 20-45 8000	Board Member Compensation	646	600	-	646	646	646	646
Total salaries & wages		<u>646</u>	<u>600</u>	<u>-</u>	<u>646</u>	<u>646</u>	<u>646</u>	<u>646</u>
Operating supplies								
01 20-45 9200	Miscellaneous Operating Exp.	513	550	60	550	550	550	550
Total operating supplies		<u>513</u>	<u>550</u>	<u>60</u>	<u>550</u>	<u>550</u>	<u>550</u>	<u>550</u>
Total Board of Review		<u>\$ 1,159</u>	<u>\$ 1,150</u>	<u>\$ 60</u>	<u>\$ 1,196</u>	<u>\$ 1,196</u>	<u>\$ 1,196</u>	<u>\$ 1,196</u>

Fiscal Year 2014-2015

Program Strategies: Planning Commission

PROGRAM DESCRIPTION:

The Planning Commission is responsible for ensuring that the City's Master Plan, Zoning Ordinance and related Design Guidelines are implemented through various planning reviews. This includes site plan review, special land use review, VCA review, rezoning review, and ordinance amendment recommendations to City Council. The Planning Commission also makes recommendations to the City Council and City Manager on all matters affecting the physical development of the City.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue to support development of the Village Center Area (VCA) through site plan review, signage requests, and coordination with City Council, consultants and staff.
- Ensure that the former Wixom Ford Assembly Plant site is redeveloped in a manner consistent with the GPUD District requirements and corresponding Design Standards.
- Support the recommendations resulting from the EDA grant project including efforts to streamline the development review process, recommend changes to the zoning ordinance, and encourage redevelopment/occupancy of vacant and commercial properties within the City.
- Provide training opportunities for new and current members with both in-house and through attendance of the Michigan Association of Planning (MAP) conference and MAP/Michigan Municipal League workshops.
- Update the Zoning Ordinance to ensure that it meets the needs of the City and accurately reflects the direction provided in the Master Plan.
- Conduct joint meetings and training sessions with the Planning Commission and Zoning Board of Appeals to better assist them in understanding their respective roles and duties.

BUDGET HIGHLIGHTS:

01 20-48 8301 - Special Studies: Special studies conducted by consultants including planners, engineers and attorneys. The primary project for FY 2014-2015 is the review and update of the Zoning Ordinance.

01 20-48 8300 - Consultants & Personnel: Past increase attributable to Building/Planning/Zoning reorganization and outsourcing planning and zoning functions. Increase is offset by reductions in the Building Department.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Planning Commission
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 20-48 6022	Wage-Recording Secretary P/C	\$ 2,051	\$ 1,500	\$ 1,297	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Professional & contractual								
01 20-48 8000	Legal Counsel - Planning	-	1,500	975	1,500	1,500	1,500	1,500
01 20-48 8102	Planning Commission Expense	598	1,000	-	1,000	1,000	1,000	1,000
01 20-48 8221	Conf. & Workshops-Planning Comm	-	1,500	-	1,500	1,500	1,500	1,500
01 20-48 8300	Consultants & Personnel	23,946	65,000	27,085	65,000	65,000	65,000	65,000
01 20-48 8301	Special Studies	36,814	25,000	3,032	15,000	20,000	20,000	20,000
01 20-48 8303	Update Maps, etc.	1,975	5,000	-	2,000	2,000	2,000	2,000
01 20-48 8304	SPR Easement Exp	-	-	-	-	-	-	-
01 20-48 8501	Printing and Publication	2,412	2,000	2,229	2,500	2,000	2,000	2,000
01 20-48 8900	Memberships & Dues	185	500	-	200	200	200	200
Total professional & contractual		65,930	101,500	33,321	88,700	93,200	93,200	93,200
Total Planning Commission		\$ 67,981	\$ 103,000	\$ 34,618	\$ 91,100	\$ 95,600	\$ 95,600	\$ 95,600

Fiscal Year 2014-2015

Program Strategies: Seniors

PROGRAM DESCRIPTION:

The Seniors' activities component of the General Fund provides support and activities in consent with Wixom and other areas' Senior Citizens including Walled Lake, Commerce Township and Novi. Activities include cards, bingo, exercise programs, meetings, potluck days, tax assistance, trips, recreational programs, and daily socialization.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue sponsorship program for Seniors Newsletter and programs.
- Continue to provide senior services to the City of Walled Lake for an annual fee based on membership.
- Implementation of a Prescription Take Back Program with RRRASOC and/or Wixom Police Department based on the success of the pilot program.
- Continue to enhance and promote current seniors programming including additional classes, trips, and activities.
- Continue to work with area communities for joint seniors programming and trips.
- Assist seniors with information and education on prescription programs, Medicare, health and safety through speakers and health fair.
- Implement new programs such as craft, leisure enrichment, and exercise programs which promote physical activity.
- Increase membership and participation through promotion and community awareness.
- Continue to seek and apply for grants that may assist the seniors programs.

BUDGET HIGHLIGHTS:

01 20-50 8400 - Senior Activities: This line item reflects mini lunch programs and class supplies.

01 20-50 8401 - Senior Events: Trips, entertainment, instructors, speakers, and catered lunches.

01 20-50 8408 - Senior Transportation: New transportation program has provided 78 rides for seniors since the program began in August of 2013.

01 20-50 8500 - Senior Center Supplies: This line item reflects purchase of kitchen supplies and Seniors Newsletter publication expenses.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Senior Citizens
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 20-50 6081	Wages - Senior Coord (Part-Time)	\$ 20,708	\$ 22,909	\$ 401	\$ 22,909	\$ 22,909	\$ 22,909	\$ 22,909
01 20-50 6082	Wages - Senior Coordinator II	4,408	4,951	2,482	4,951	4,951	4,951	4,951
01 20-50 6082	Wages - Part-Time Help	-	-	-	-	-	-	-
01 20-50 7081	Fringes - Senior Coordinator	1,596	1,753	31	1,753	1,753	1,753	1,753
01 20-50 7082	Fringes - Senior Coordinator II	337	379	190	379	379	379	379
01 20-50 7082	Fringes - Part-Time Help	-	-	-	-	-	-	-
Total salaries & wages		<u>27,049</u>	<u>29,992</u>	<u>3,104</u>	<u>29,992</u>	<u>29,992</u>	<u>29,992</u>	<u>29,992</u>
Operating supplies								
01 20-50 8400	Senior Citizens Activities	4,380	4,400	4,918	4,400	4,400	4,400	4,400
01 20-50 8401	Senior Special Events	23,270	20,000	9,295	20,000	20,000	20,000	20,000
01 20-50 8408	Senior Transportation	-	4,000	910	4,000	4,000	4,000	4,000
01 20-50 8500	Senior Supplies	1,155	1,750	1,159	1,750	1,750	1,750	1,750
Total operating supplies		<u>28,805</u>	<u>30,150</u>	<u>16,282</u>	<u>30,150</u>	<u>30,150</u>	<u>30,150</u>	<u>30,150</u>
Total Senior Citizens		<u>\$ 55,854</u>	<u>\$ 60,142</u>	<u>\$ 19,386</u>	<u>\$ 60,142</u>	<u>\$ 60,142</u>	<u>\$ 60,142</u>	<u>\$ 60,142</u>

Fiscal Year 2014-2015

Program Strategies: Parks & Recreation

PROGRAM DESCRIPTION:

The Parks & Recreation Department is responsible for the development, maintenance and operation of the City’s park system as well as for the development and coordination of recreation programs. The Parks and Recreation Commission serves as an advisory board to the City Council and Community Services Department on the recreational needs of the City and assists in the planning and implementation of recreational events and park development for Wixom residents.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Seek federal, state, and local grants for recreation programming and capital improvements including projects at Habitat, Gibson Park and for a possible Loon Lake observation/youth fishing platform.
- Continue partnership on the Michigan Airline Trailway in cooperation with Walled Lake, Commerce and Wixom, and 2015 Trail Development grant proposal to the Michigan Natural Resources Trust Fund.
- Coordinate and implement a Community Build Playground utilizing the OTC donated funds.
- Implement informational and marketing program for the DIA (Detroit Institute of Arts) Inside/Out Program.
- Implement joint recreation and nature programs with Oakland County and DNR.
- Continue to promote the Event Sponsorship Program for the City events and fireworks.
- Maintain recreation facilities in accordance with National Guidelines and utilize MMRMA for safety reviews.

BUDGET HIGHLIGHTS:

<u>01 20 54-8413 - Events:</u>	<u>Budget</u>	<u>Revenue</u>	<u>Events</u>	<u>Budget</u>	<u>Revenue</u>
Daddy Daughter Dance	2,500	2,000	Skate Night.....	300	0
Easter Egg Hunt	2,000	700	Movie Night	2,500	0
Sr. Grad Picnic/City Picnic	5,000	0	Circus	6,000	3,000
Wine Tasting/Concerts.....	5,000	1,000	Tree Lighting	2,500	0
Events/Family/Fitness	3,200	0			

01 20-54 8301 - Comcast Cable: \$750 increase in cable fees due to Comcast requirements for internet service for Community Center.

01 20-54 8401 - Lite the Nite: Cost of the fireworks to be funded through private donations and the City Event Sponsorship Program. If the City does not secure funding through either of these programs, the City will have the option to fund the fireworks through this account or cancel the fireworks.

01 20-54 8427 - Cultural Enrichment: The expenditures in this account are offset by the revenue programs including wine tastings, dance classes, and Murder Mystery program.

01 20-54 8432 - “Holiday Markt” (Market): The expenditures of this event were offset partially from sponsorships and donations. The 2013 cost of the “Holiday Markt” was \$28,947 and was offset by \$15,159 of revenues from sponsorships, City funds, and vendor revenues. The FY 2013-2014 contained \$3,000 (under “Events”) for the “Holiday Markt”; \$4,000 is being proposed for FY 2014-2015.

01 20-54 8433 - Founders Day: The expenditures of this event in the past were included in the “Events” line item and have been separated out. Cost of event is \$6,500 and it is estimated to be offset by sponsorships of \$2,000.

Fiscal Year 2014-2015
Program Strategies: Parks & Recreation

01 20-54 8434 Fall Fest: The expenditures of this event in the past were included in the “Events” line item and have been separated out. Cost of event is \$8,000 and it is estimated to be offset by sponsorships of \$2,000.

01 20-54 8435 LAYA Contribution: The City is a member of Lakes Area Youth Assistance (LAYA) and has not contributed to the organization in the past three (3) years other than CDBG funding in 2012. An allocation of \$2,500 is included in the 2014 Budget.

CAPITAL IMPROVEMENT HIGHLIGHTS:

11 20-54 9890 - Park Improvements-Gunnar Mettala: Parking Lot Rehabilitation (\$40,000), continuation of park improvements, which includes: Fence Repairs (\$6,000), Table Replacement (\$3,000), and Trail Improvements (\$2,000).

11 20-54 9891 - Park Improvements-Gilbert Willis Park: Parking Lot Resurfacing (\$32,000), Athletic Field Repairs & Improvements (\$5,000) and Trail Improvements (\$2,000).

11 20-54 9894 - Gazebo Upkeep-Mack Park: Maintenance costs for gazebo (\$1,500).

11 20-54 9897 - Gibson Park: ADA improvements through CDBG Program.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Parks & Recreation
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Salaries & wages								
01 20-54 6011	Salary - Parks & Rec Dir (50%, CC 50%)	\$ 38,794	\$ 38,794	\$ 23,052	\$ 39,957	\$ 39,957	\$ 39,957	\$ 39,957
01 20-54 6014	Wage - Recreational Supervisor	48,359	48,359	28,393	32,998	-	-	-
01 20-54 6018	Wage - Parks & Rec Coordinator	33,648	-	-	-	-	-	-
01 20-54 6080	Part-time Help Prog. Coord.	-	19,604	8,055	19,604	19,604	19,604	19,604
01 20-54 6222	Overtime	2,825	500	-	500	1,000	1,000	1,000
01 20-54 6314	Merit Bonus	-	-	595	596	-	-	-
01 20-54 6811	Sick Time Pay - Recreation	1,156	-	-	1,384	1,384	1,384	1,384
01 20-54 6814	Sick Time Pay - Recreation	1,558	1,674	-	13,219	-	-	-
01 20-54 7011	Fringes - Parks & Rec Dir (50%, CC 50%)	17,975	19,625	14,401	26,017	15,772	16,719	17,722
01 20-54 7014	Fringes - Recreational Supervisor	34,689	37,819	26,888	43,400	-	-	-
01 20-54 7018	Fringes-Parks & Rec Coordinator	27,224	-	-	-	-	-	-
01 20-54 7022	Fringes - Parks&Rec.Secret	-	-	-	-	-	-	-
01 20-54 7080	Fringes-Part-time Prog. Coordi	-	1,600	681	1,600	1,600	1,600	1,600
01 20-54 7040	Fringes-HRA Expense	2,318	-	1,188	2,318	-	-	-
Total salaries & wages		208,546	167,975	103,253	181,593	79,317	80,264	81,267
Professional & contractual								
01 20-54 8002	Instructor Fees	14,481	15,000	6,007	15,000	15,000	15,000	15,000
01 20-54 8100	Mileage & Other Reimb	194	200	-	50	50	50	50
01 20-54 8102	Parks & Rec. Commission Exp.	-	-	-	-	-	-	-
01 20-54 8221	Conf. & Workshops-Comm. Serv.	-	-	-	-	-	-	-
01 20-54 8230	Education & Training	770	1,000	-	1,000	1,000	1,000	1,000
01 20-54 8300	Consultants & Personnel	911	4,000	202	4,000	4,000	4,000	4,000
01 20-54 8301	Comcast Cable	1,498	750	911	1,470	1,560	1,560	1,560
01 20-54 8900	Dues & Subscriptions	465	500	310	500	500	500	500
01 20-54 8401	Lite the Nite	6,300	-	-	-	15,000	10,000	10,000
01 20-54 8404	Holiday Decorations	3,009	3,000	2,084	3,000	3,000	3,000	3,000
01 20-54 8408	Semta Bus Credits	2,150	13,000	-	13,000	13,000	13,000	13,000
01 20-54 8410	Park Concerts	18,000	18,000	-	18,000	18,000	18,000	18,000
01 20-54 8413	Events	43,912	43,500	30,919	44,500	29,000	29,000	29,000
01 20-54 8414	Promotional Items	2,197	3,000	-	2,000	2,000	2,000	2,000
01 20-54 8415	Events - Youth Program	1,927	2,500	425	2,500	2,500	2,500	2,500
01 20-54 8416	Gibson House	4,197	7,200	2,681	7,200	7,200	7,200	7,200
01 20-54 8417	Soccer	28,424	36,000	10,272	25,000	25,000	25,000	25,000
01 20-54 8426	Recreation Programming	14,604	14,500	5,383	14,500	14,500	14,500	14,500
01 20-54 8427	Cultural Enrichment	6,244	7,000	1,715	7,000	7,000	7,000	7,000
01 20-54 8428	Summer Camp	10,218	15,000	189	13,000	13,000	13,000	13,000
01 20-54 8429	Signage	2,000	2,000	1,766	2,000	2,000	2,000	2,000
01 20-54 8432	Holiday Market	-	-	-	-	14,000	4,000	4,000
01 20-54 8433	Founders Day	-	-	-	-	6,500	6,500	6,500
01 20-54 8434	Fall Fest	-	-	-	-	8,000	8,000	8,000
01 20-54 8435	LAYA	-	-	-	-	2,500	2,500	2,500
01 20-54 8448	BBQ & Blues	5,455	6,000	306	6,000	6,000	6,000	6,000
Total professional & contractual		166,956	192,150	63,170	179,720	210,310	195,310	195,310
Operating supplies								
01 20-54 8500	Office Supplies	4,679	6,000	890	6,000	4,200	4,200	4,200
01 20-54 8503	Gas & Oil	859	930	216	930	930	930	930
01 20-54 8505	Copy Machine Operating	3,236	6,500	1,839	5,000	5,000	5,000	5,000
01 20-54 8602	Computer Supplies	3,813	5,000	21	3,000	3,000	3,000	3,000
01 20-54 9200	Miscellaneous Operating	946	1,000	46	1,000	1,000	1,000	1,000
01 20-54 9705	Vehicle Maintenance	-	300	-	300	300	300	300
01 20-54 9770	Landscaping	11,012	11,500	260	8,000	11,000	11,000	11,000
01 20-54 9000	Telephone - Parks & Rec.	3,870	4,800	1,296	4,800	4,800	4,800	4,800
01 20-54 9602	Energy Expense - Parks & Rec.	10,665	9,600	4,289	9,600	9,600	9,600	9,600
Total operating supplies		39,080	45,630	8,857	38,630	39,830	39,830	39,830
Capital outlay								
01 20-54 9800	Office Equipment	-	-	-	-	-	-	-
01 20-54 9801	Office Furniture	-	-	-	-	-	-	-
01 20-54 9808	Capital-Memorial Prog Bric	-	1,000	-	1,000	1,000	1,000	1,000
01 20-54 9813	Recreational Equipment	4,501	5,300	232	5,300	4,500	4,500	4,500
Total capital outlay		4,501	6,300	232	6,300	5,500	5,500	5,500
Total Parks & Recreation		\$ 419,083	\$ 412,055	\$ 175,512	\$ 406,243	\$ 334,957	\$ 320,904	\$ 321,907

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Fiscal Year 2014-2015

Program Strategies: Interfund Transfers

PROGRAM DESCRIPTION:

Transfers are used to: 1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; 2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; 3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due; 4) and to assist in funding the operation of non-General Fund supported operating departments and Capital Improvement projects. The programs funded by these transfers are the Capital Improvement Fund, Insurance-Retiree Fund, DDA/VCA Debt and Budget Stabilization Fund.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Interfund Transfers
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Transfers								
01 30-00 9911	Transfer to Capital Imp. Fund	\$ 364,249	\$ 611,800	\$ 272,300	\$ 617,780	677,300	\$ 709,600	\$ 542,200
01 30-00 9912	Transfer to Capital Plan. Fund (Advanc	-	104,468	60,940	104,468	101,812	99,156	166,838
01 30-00 9915	Transfer to CDBG	-	-	-	-	-	-	-
01 30-00 9929	Transfer to Budget Stabilization	-	669,951	669,951	669,951	659,208	-	-
01 30-00 9926	Transfer to Bikepath	-	-	-	-	-	-	-
01 30-00 9932	Transfer to Insurance Fund	-	-	-	-	-	-	-
01 30-00 9973	G34 Contributions OPEB	409,371	625,000	580,212	840,629	775,000	625,000	625,000
01 30-00 9985	Transfer to Major Road Debt	-	-	-	-	-	-	-
01 30-00 9988	Transfer to DDA/VCA	-	224,190	130,778	274,242	264,076	274,102	278,328
Total transfers		<u>773,620</u>	<u>2,235,409</u>	<u>1,714,181</u>	<u>2,507,070</u>	<u>2,477,396</u>	<u>1,707,858</u>	<u>1,612,366</u>
Total Interfund Transfers		<u>\$ 773,620</u>	<u>\$ 2,235,409</u>	<u>\$ 1,714,181</u>	<u>\$ 2,507,070</u>	<u>\$ 2,477,396</u>	<u>\$ 1,707,858</u>	<u>\$ 1,612,366</u>

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Fiscal Year 2014-2015

Other Funds - Expenditure and Revenue Detail

Other Funds account for activity within Special Revenue Funds, Component Units, Capital Project Funds, Budget Stabilization, Retiree Insurance, Debt Service Funds and Special Assessment Fund. Revenue and expenditure detail along with fund operational summaries are provided in this section.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of earmarked revenues or financing activities requiring separate accounting because of legal or regulatory provisions. The City's Special Revenue Funds include Community Development (CDBG), Major & Local Road Act 51, Land Acquisition, Forfeiture, Safety Path, Solid Waste, Special Agency, and Cemetery.

Component Units

Component Units are legally separate entities for which the City is financially accountable. The City's Component Units include the Downtown Development Authority and Local Development Finance Authority.

Capital Project Funds

These funds were created to record and track the capital outlays associated with various transportation infrastructure improvement and repair programs. The funds associated with this category are the Major and Local Road Capital Program Funds.

Budget Stabilization Fund

The Budget Stabilization Fund was created to assist the City in times of instability in the business cycle or when unanticipated events/unexpected emergencies occur which cause a significant downturn in revenues. This fund, for reporting purposes, is combined with the General Fund, but is shown separately for Budget and Accounting purposes.

Retiree Insurance Funds

This fund was established to fund current and future expenditures for the payment of Retiree Health Insurance.

Debt Service Funds

Debt Service Funds are used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt other than enterprise fund bonds payable. The City's current Debt Service Funds include Fire & DPW Building Debt and Development Debt.

Special Assessment Fund

The Special Assessment District - Tribute Drain fund was established to account for the payment of annual principal and interest on bonds for the construction and improvement of the tribute drain.

Fiscal Year 2014-2015

Program Strategies: Downtown Development Authority

PROGRAM DESCRIPTION:

The Downtown Development Authority (DDA) is a separate corporate entity created by the City Council under Michigan Public Act 197 of 1975, as amended. In compliance with the Act, the DDA is the managing entity for the development and financing of activities within an established district. These development and financing initiatives are intended to reverse the pattern of deterioration in the downtown area and to plan for and implement certain public improvements that are considered necessary for future economic growth. The City Manager of Wixom serves as the Executive Director of the DDA.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- As funding permits, implementation of the Downtown Development Plan and Tax Increment Finance Plan as was approved by City Council on August 12, 2003 will continue. All future projects have been placed on hold pending improvement in finances.
- Investigate refinancing of the DDA Debt.
- Continued transition of the DDA from its customary financial role to one with an increasing involvement with local businesses and VCA related events.

BUDGET HIGHLIGHTS:

14 60-00 9809 - Downtown Development Expenditure: Funds provide for the replacement of flags within the Downtown (\$500) and a contribution to the Wixom Holiday Market event (\$1,000).

CITY OF WIXOM, MICHIGAN

DDA (Fund 14)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
14 02-01 4000	Real Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 02-01 4003	Property Taxes DDA	165,696	193,971	179,380	186,959	172,225	172,225	172,225
14 02-01 4008	Delinq Pers/Real Prop	(22,877)	-	-	-	-	-	-
14 02-01 4015	Special Millage	11,081	27,393	10,217	10,217	10,941	10,941	10,941
14 02-01 4020	Interest & Penalty - Delq	124	-	6	6	6	6	6
14 06-02 5802	Interest Income	69	-	22	50	51	52	53
14 06-02 5822	Miscellaneous Income	-	-	88	88	-	-	-
Total revenues		154,093	221,364	189,713	197,320	183,223	183,224	183,225
Expenditures								
14 60-00 6013	Wage-Recording Secretary	155	250	-	250	250	250	250
14 60-00 8800	Audit Fee	260	273	260	273	281	290	299
14 60-00 9809	Downtown Development Exp.	599	3,000	1,100	3,000	3,000	3,000	3,000
14 30-00 9988	Transfer to DDA Constr Debt	371,162	217,841	186,263	193,653	179,635	179,626	179,617
Total expenditures		372,176	221,364	187,623	197,176	183,166	183,166	183,166
Revenue over (under) expenditures		(218,083)	-	2,090	144	57	58	59
Fund Balance, beginning of the year		224,207	6,124	6,124	6,124	6,268	6,325	6,383
Fund Balance, end of the year		<u>\$ 6,124</u>	<u>\$ 6,124</u>	<u>\$ 8,214</u>	<u>\$ 6,268</u>	<u>\$ 6,325</u>	<u>\$ 6,383</u>	<u>\$ 6,442</u>

Fiscal Year 2014-2015

Program Strategies: Community Development Block Grant

PROGRAM DESCRIPTION:

The Community Development Block Grant (CDBG) Program contains monies allocated annually to the City for the reimbursement from the Federal Community Block Programs, which is administered by Oakland County. These funds are utilized for the development and completion of projects that serve the needs of persons of low to moderate income within the City of Wixom.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue contributions to public services organizations.
- Implement Gibson House Improvements to meet ADA compliance guidelines and State Historic and Preservation Office (SHIPO) requirements.
- Investigate and implement a cooperative partnership with the Wixom Historical Society to operate a museum at the Gibson House.

BUDGET HIGHLIGHTS:

15 60-69 9433 - Public Service Organizations: Combined assistance to public service organizations including HAVEN, St. Vincent DePaul, Hospitality House and other community services as may be approved by Council.

CITY OF WIXOM, MICHIGAN

Community Development (Fund 15)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
15 08-00 5901	Contribution - General Fund	\$ 5,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 60-66 4261	CDBG - Spec Proj	36,425	20,000	-	48,436	30,348	30,348	30,348
15 60-67 4261	CDBG Administrative	-	-	-	-	-	-	-
15 60-69 4261	CDBG - Public Services	5,348	21,109	5,000	22,222	13,006	13,006	13,006
Total revenues		<u>47,227</u>	<u>41,109</u>	<u>5,000</u>	<u>70,658</u>	<u>43,354</u>	<u>43,354</u>	<u>43,354</u>
Expenditures								
15 60-66 9450	CDBG-Street Improvement	36,425	-	-	-	-	-	-
15 60-63 9416	Gibson Park	-	-	-	28,436	30,348	30,348	30,348
15 60-63 9419	Wire House Foundation	-	-	-	-	-	-	-
15 60-63 9428	02-3384 Public Service	-	-	-	-	-	-	-
15 60-66 9451	Code Enforcement	5,454	20,000	-	20,000	-	-	-
15 60-66 9452	Other Projects	-	-	-	-	-	-	-
15 60-66 9453	Park Improvements	-	-	-	-	-	-	-
15 60-66 9500	Safety Path-Constr	-	-	-	-	-	-	-
15 60-66 9501	CC Renovation	-	-	-	-	-	-	-
15 60-66 9502	Skate Park Planning	-	-	-	-	-	-	-
15 60-66 9502	Parking Lot - Senior Center	-	-	-	-	-	-	-
15 60-69 9428	Public Service-Library	-	-	-	-	-	-	-
15 60-69 9407	Minor Home Repair	-	8,776	-	8,776	-	-	-
15 60-69 9433	Public Service Organizations	-	12,333	5,837	12,333	5,000	5,000	5,000
15 60-69 9434	LAYA	2,300	-	-	1,113	-	-	-
15 60-69 9436	Other Service	3,048	-	-	-	8,006	8,006	8,006
15 60-69 9437	Other Services/Heating Assistance	-	-	-	-	-	-	-
15 60-63 5901	Contribution - General Fund	-	-	-	-	-	-	-
Total expenditures		<u>47,227</u>	<u>41,109</u>	<u>5,837</u>	<u>70,658</u>	<u>43,354</u>	<u>43,354</u>	<u>43,354</u>
Revenue over (under) expenditures		-	-	(837)	-	-	-	-
Fund Balance, beginning of the year		-	-	-	-	-	-	-
Fund Balance, end of the year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (837)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fiscal Year 2014-2015

Program Strategies: Major and Local Street Funds - ACT 51

FUND SUMMARY:

The Major and Local Street Funds (ACT 51) serve as the repositories for monies received by the City of Wixom from the State of Michigan, and from proceeds realized from the State of Michigan Motor Fuel Tax. These monies are to be used for the maintenance and improvement of our Local Road System. The funds supplied from the State are only able to cover a portion of the total cost of the current level of street maintenance service provided in the City of Wixom. The balance of funds comes from the City's General Fund or Capital Improvement Projects. Revenue provided to the City from the Motor Fuel Tax proceeds is allocated on the basis of lane mileage for the major and local streets under the jurisdiction of the City of Wixom.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continued maintenance and improvement of eligible streets within the City according to ACT 51 of Public Acts of 1951, as amended.

CITY OF WIXOM, MICHIGAN

Major Road (Fund 16)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
16 04-06 4180	State Major Road Revenue	\$ 516,786	\$ 516,732	\$ 221,198	\$ 516,732	\$ 521,899	\$ 527,118	\$ 532,389
16 08-00 5901	Contributions-General Fund	(98,771)	38,652	226,405	74,478	7,699	4,362	6,068
Total revenues		<u>418,015</u>	<u>555,384</u>	<u>447,603</u>	<u>591,210</u>	<u>529,598</u>	<u>531,480</u>	<u>538,457</u>
Expenditures								
16 39-01 9500	Administrative Expenditures	51,679	51,673	30,685	51,673	52,190	52,712	53,239
16 39-03 9595	Engineering Services	-	-	-	-	-	-	-
16 39-03 9592	Major Road Maint Program	-	-	-	-	-	-	-
16 39-03 9591	Major Road Program	-	-	-	-	-	-	-
16 39-05 9501	Routine Maintenance Salaries	60,678	72,000	25,514	72,000	72,000	67,275	67,275
16 39-05 9503	Employee Fringe Benefits	48,542	66,404	20,365	66,404	70,388	74,612	79,088
16 39-05 9504	Routine Maintenance - Material	8,670	50,000	5,854	50,000	50,000	50,000	50,000
16 39-05 9515	Equipment Rental	40,747	100,000	28,258	100,000	85,000	85,000	85,000
16 39-07 9501	Traffic Service Salaries	10,457	12,500	2,066	12,500	17,000	17,000	17,000
16 39-07 9503	Employee Fringe Benefits	8,366	11,106	1,653	11,106	13,000	13,780	14,607
16 39-07 9505	Traffic Signs & Posts	25,130	33,568	7,113	33,568	26,000	26,000	26,000
16 39-07 9515	Equipment Rental	5,514	10,959	1,703	10,959	11,000	11,000	11,000
16 39-09 9501	Snow & Ice Removal Salaries	12,230	20,000	27,523	46,000	20,000	20,000	20,000
16 39-09 9503	Employee Fringe Benefits	9,784	17,174	22,019	37,000	18,020	19,101	20,248
16 39-09 9505	Sand & Salt	15,189	50,000	13,919	40,000	40,000	40,000	40,000
16 39-09 9515	Equipment Rental	31,675	60,000	39,732	60,000	55,000	55,000	55,000
16 30-00 9917	Transfer to Local Road Fund	89,354	-	-	-	-	-	-
Total expenditures		<u>418,015</u>	<u>555,384</u>	<u>226,404</u>	<u>591,210</u>	<u>529,598</u>	<u>531,480</u>	<u>538,457</u>
Revenue over (under) expenditures		-	-	221,199	-	-	-	-
Fund Balance, beginning of the year		-	-	-	-	-	-	-
Fund Balance, end of the year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WIXOM, MICHIGAN

Local Road (Fund 17)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
17 04-06 4180	State Local Road Revenue	\$ 219,858	\$ 217,140	\$ 94,113	\$ 217,140	\$ 219,311	\$ 221,504	\$ 223,719
17 08-00 5901	Contributions-General Fund	-	272,035	237,899	303,516	225,403	228,467	231,813
17 08-00 5916	Contribution-Major Road Act 51	89,354	-	-	-	-	-	-
Total revenues		<u>309,212</u>	<u>489,175</u>	<u>332,012</u>	<u>520,656</u>	<u>444,714</u>	<u>449,971</u>	<u>455,532</u>
Expenditures								
17 39-01 9500	Administrative Expenditures	21,986	21,714	14,002	21,714	21,714	21,931	22,150
17 39-03 9592	Safety Bike Path	-	-	-	-	-	-	-
17 39-03 9591	Local Road Program	-	-	-	-	-	-	-
17 39-05 9501	Routine Maintenance Salaries	44,108	73,000	24,621	73,000	62,000	62,000	62,000
17 39-05 9503	Employee Fringe Benefits	35,286	66,404	19,665	66,404	50,000	53,000	56,180
17 39-05 9504	Routine Maintenance - Material	13,270	25,000	13,494	25,000	25,000	25,000	25,000
17 39-05 9515	Equipment Rental	38,888	100,000	28,584	100,000	77,000	77,000	77,000
17 39-07 9501	Traffic Service Salaries	22,166	12,000	1,493	12,000	22,000	22,000	22,000
17 39-07 9503	Employee Fringe Benefits	17,068	11,449	1,194	11,449	17,000	18,020	19,101
17 39-07 9505	Traffic Signs & Posts	25,130	14,000	7,113	14,000	26,000	26,000	26,000
17 39-07 9515	Equipment Rental	9,756	11,000	1,058	11,000	13,000	13,000	13,000
17 39-09 9501	Snow & Ice Removal Salaries	13,838	22,000	32,994	41,194	20,000	20,000	20,000
17 39-09 9503	Employee Fringe Benefits	11,070	20,608	26,395	32,895	17,000	18,020	19,101
17 39-09 9505	Sand & Salt	15,189	46,000	13,919	46,000	44,000	44,000	44,000
17 39-09 9515	Equipment Rental	41,457	66,000	53,368	66,000	50,000	50,000	50,000
Total expenditures		<u>309,212</u>	<u>489,175</u>	<u>237,900</u>	<u>520,656</u>	<u>444,714</u>	<u>449,971</u>	<u>455,532</u>
Revenue over (under) expenditures		-	-	94,112	-	-	-	-
Fund Balance, beginning of the year		-	-	-	-	-	-	-
Fund Balance, end of the year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Fiscal Year 2014-2015

Program Strategies: Land Acquisition

FUND SUMMARY:

The Land Acquisition Fund contains the proceeds of the millage levied for the purpose of acquiring land. The land acquisition activities are designed to preserve the natural resources of the City of Wixom and to facilitate controlled growth and quality economic development. The program was funded through property taxes over a 10-year period ending FY 1998-1999.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Pursue land acquisitions in accordance with the mission of this fund. Should a fund balance remain in the Acquisition account, then these funds will be rolled over to subsequent fiscal years.

CITY OF WIXOM, MICHIGAN

Land Acquisition (Fund 20)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
20 06-02 5802	Interest Income	\$ 573	\$ 750	\$ 217	\$ 434	\$ 434	\$ -	\$ -
20 06-02 5817	Sale of Land	3,412	-	65,420	65,420	-	-	-
20 06-02 5886	Rental Income	-	-	-	-	-	-	-
20 06-02 5822	Miscellaneous Income	100	-	15,000	15,000	-	-	-
Total revenues		<u>4,085</u>	<u>750</u>	<u>80,637</u>	<u>80,854</u>	<u>434</u>	<u>-</u>	<u>-</u>
Expenditures								
20 30-00 8800	Audit Fee	622	650	640	650	670	-	-
20 30-00 9911	Land Acquisition	2,759	955,050	43,101	43,101	991,000	-	-
Total expenditures		<u>3,381</u>	<u>955,700</u>	<u>43,741</u>	<u>43,751</u>	<u>991,670</u>	<u>-</u>	<u>-</u>
Revenue over (under) expenditures		704	(954,950)	36,896	37,103	(991,236)	-	-
Fund Balance, beginning of the year		978,863	979,567	979,567	979,567	1,016,670	25,434	25,434
Fund Balance, end of the year		<u>\$ 979,567</u>	<u>\$ 24,617</u>	<u>\$ 1,016,463</u>	<u>\$ 1,016,670</u>	<u>\$ 25,434</u>	<u>\$ 25,434</u>	<u>\$ 25,434</u>

Fiscal Year 2014-2015

Program Strategies: Local Development Finance Authority

FUND SUMMARY:

The Local Development Finance Authority (LDFA) is used to fund special projects within a defined district, and in accordance with Public Act 281 of 1986, for the purpose of preventing conditions of unemployment and to promote economic growth.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- LDFA reassembled and is now considering a new LDFA Development and Tax Increment Financing Plan to include other projects as identified by the Authority and ultimately approved by City Council.

CITY OF WIXOM, MICHIGAN

LDFA (Fund 22)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
22 08-00 5984	LDFA - Local Share	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,042,471	\$ -	\$ -
22 06-02 5802	Interest Income	-	15,000	-	-	9,000	9,000	9,090
Total revenues		<u>3,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>3,051,471</u>	<u>9,000</u>	<u>9,090</u>
Expenditures								
22 60-00 8300	Consultant and Personnel	-	-	-	-	15,000	-	-
22 60-00 8800	Audit Fee	-	-	-	-	654	674	694
22 30-00 9924	Transfer to Major Roads	3,000	3,000	-	-	-	-	-
		<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>15,654</u>	<u>674</u>	<u>694</u>
Revenue over (under) expenditures		-	12,000	-	-	3,035,817	8,326	8,396
Fund Balance, beginning of the year		45	45	45	45	45	3,035,862	3,044,188
Fund Balance, end of the year		<u>\$ 45</u>	<u>\$ 12,045</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 3,035,862</u>	<u>\$ 3,044,188</u>	<u>\$ 3,052,584</u>

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Fiscal Year 2014-2015

Program Strategies: Major, Local and Safety Path Capital Program Fund

FUND SUMMARY:

The Major, Local and Safety Path Capital Program was created to record and track the capital outlays associated with various transportation infrastructure improvement and repair programs. It is the goal of these funds to maximize financial allocations by leveraging grants, where available, and through the development of a comprehensive Five-Year Road Program which will incorporate the Internal Roads and Main Artery Committee recommendations, recommendations of the 2010 Master Road Study, the Oakland County Transportation Improvement Program, and the road maintenance needs as annually determined by the Department of Public Works.

Municipal Roads

Included in this fund category are those roads that are not under the jurisdiction of the City of Wixom; however, whose improvements have been undertaken by the City and/or require a financial contribution from the City. Typical examples include the City's contribution to the improvement of Grand River Avenue from Beck Road to Wixom Road by the Road Commission for Oakland County (RCOC), and the City's addition of a fifth lane on Wixom Road north of the CSX Railroad. Tri Party funds that require a City contribution combined with RCOC and Oakland County contributions are the main source of money for these projects.

Major Roads

Major Roads are those streets under the jurisdiction of the City which are of the greatest importance and 1) provide extensions to State Trunklines or County Primary Roads; 2) provide an integral network to serve the traffic demands created by industrial, commercial, educational or other traffic generating centers; 3) provide for circulation in and around a central business district; and 4) collect traffic from an area served by a network of local roads. Examples of Major Roads are Beck, Potter, Loon Lake and portions of Maple.

Local Roads

Local Roads are those roadways that do not fall within the categories discussed above. Typically, these are subdivision streets or those roads of low volume and serving as access roads for homes and business.

The following is a listing of the projects proposed for funding:

- Hidden Creek Construction - summer 2014
- West Maple Road Engineering - fall/winter 2014-2015
- West Maple Road Construction - summer 2015

Pathways

In 2008, Wixom voters approved three tenths of a mill for the purpose of providing additional revenues for bike path construction including easement acquisition and planning.

The following is a listing of projects proposed for funding:

- Wixom Road and Beck Road gaps; construction - summer 2014
- West Maple Road extension to west City limits - summer 2015

CITY OF WIXOM, MICHIGAN

Major Road Capital (Fund 24)
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
24 06-02 5802	Interest Income-Road Series	\$ 444	\$ 1,000	\$ 165	\$ 300	\$ 303	\$ 306	\$ 309
24 06-02 5804	Interest Income-Road Series II	-	-	-	-	-	-	-
24 06-03 4260	Federal/State Revenue	-	-	-	-	-	-	-
24 06-02 5822	Miscellaneous Income	-	-	-	-	-	-	-
24 08-00 5925	Contribution- Local Road	-	-	-	-	-	-	-
24 08-00 5922	Contribution - LDFA Capital	3,000	2,000	-	-	-	-	-
Total revenues		<u>3,444</u>	<u>3,000</u>	<u>165</u>	<u>300</u>	<u>303</u>	<u>306</u>	<u>309</u>
Expenditures								
24 18-39 9812	South Wixom Road - Eng	-	-	-	-	-	-	-
24 18-39 9813	South Wixom Rd - Const (Wetland)	3,000	2,000	-	-	-	-	-
24 18-39 9828	Beck Road Rehab - Engineering	-	-	-	-	-	-	-
24 18-39 9950	Return Contribution-Developer	-	-	-	-	-	-	-
24 18-39 9829	Beck Road Rehab - Construction	6,966	-	-	-	-	-	-
24 18-39 9874	Pavement Management	3,730	5,000	-	5,000	5,000	5,000	5,000
Total expenditures		<u>13,696</u>	<u>7,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Revenue over (under) expenditures		(10,252)	(4,000)	165	(4,700)	(4,697)	(4,694)	(4,691)
Fund Balance, beginning of the year		774,887	764,635	764,635	764,635	759,935	755,238	750,544
Fund Balance, end of the year		<u>\$ 764,635</u>	<u>\$ 760,635</u>	<u>\$ 764,800</u>	<u>\$ 759,935</u>	<u>\$ 755,238</u>	<u>\$ 750,544</u>	<u>\$ 745,853</u>

Capital Improvement

Major Capital

ACCOUNT CATEGORY & ACCOUNT NAME	Projected Year 2014-2015	Projected Year 2015-2016	Projected Year 2016-2017	Projected Year 2017-2018	Projected Year 2018-2019	Projected Year 2019-2020
EXPENDITURES						
<u>Design Engineering</u>						
S. Wixom Road - Wetland Mitigation						
Beck Road (south of West Road to Twelve Mile Road) *						
Landrow Extension **						
<u>Construction</u>						
Beck Road (south of West Road to Twelve Mile Road) *						
Landrow Extension **						
<u>Other</u>						
Contribution to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pavement Management System	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fund Balance Beginning	\$ 759,935	\$ 755,238	\$ 750,544	\$ 745,853	\$ 741,162	\$ 736,471
Estimated LDFA						
State Grants						
Interest Income						
Other Income/Donations						
Estimated Grants						
Estimated Other Revenues	\$ 303	\$ 306	\$ 309	\$ 309	\$ 309	\$ 309
Estimated Expenditures	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
Fund Balance Ending	\$ 755,238	\$ 750,544	\$ 745,853	\$ 741,162	\$ 736,471	\$ 731,780

* Subject to grant contribution

** Subject to developer contribution

CITY OF WIXOM, MICHIGAN

Local Road Capital (Fund 25)
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
25 02-01 4000	Real Property Tax	\$ 586,300	\$ 562,977	\$ 544,449	\$ 562,977	\$ 575,370	\$ 575,370	\$ 575,370
25 02-01 4002	Personal Property Tax	135,035	159,915	155,252	159,915	149,710	149,710	149,710
25 02-01 4003	LDFA Property Tax	-	-	-	-	-	-	-
25 02-01 4004	Industrial Facilities Tax	6,135	6,793	6,119	6,793	7,898	7,898	7,898
25 02-01 4008	Delinq Real/Pers. Prop	(21,873)	-	-	-	-	-	-
25 02-01 4010	Maple North Service Income	876	592	-	830	847	847	847
25 02-01 4012	MTT/Bd of Rev Adj	14,186	-	-	-	-	-	-
25 02-01 4013	IFT Job Shortfall Revenue	160	-	103	351	309	309	309
25 02-01 4020	Delinq Int & Pen	1,642	-	552	552	500	500	500
25 02-01 4027	Special Assessment	116,590	-	-	-	-	-	-
25 06-00 5899	Contribution - Developer/Other	-	-	-	-	-	-	-
25 06-02 5802	Interest Income	850	1,000	416	1,000	1,000	1,010	1,020
Total revenues		839,901	731,277	706,891	732,418	735,634	735,644	735,654
Expenditures								
25 18-39 9860	Local Roads - Engineer	29,793	30,000	34,056	30,000	200,000	75,000	50,000
25 18-39 9861	Local Roads - Construction	446,549	450,000	1,713	450,000	1,150,000	920,000	660,000
25 18-39 9874	Pavement Management Systems	4,579	5,000	2,000	5,000	5,000	5,000	5,000
25 18-39 9878	Potter Road - Engineering	-	-	-	-	-	-	-
25 18-39 9879	Potter Road - Construction	-	-	-	-	-	-	-
25 18-39 9915	West Maple - Construction	-	-	-	-	-	-	-
25 18-39 9920	Finn Camp - Eng	-	-	-	-	-	-	-
25 18-39 9921	Finn Camp - Construction	-	-	-	-	-	-	-
25 18-39 9924	Wall Street & Downing Reconstruction	-	-	-	-	-	-	-
25 18-39 9926	Theodore & Wixom Traffic Signal	-	-	-	-	-	-	-
25 18-39 9928	Oak Creek - Eng	-	-	-	-	-	-	-
25 18-39 9929	Oak Creek - Constr	-	-	-	-	-	-	-
25 18-39 9930	Traffic Signal Face-Wixom/Habitat	-	-	-	-	-	-	-
25 18-39 9931	Liberty Drive Reconstruction	-	-	-	-	-	-	-
25 18-39 9932	Helper (Leisure Co-Op)	-	-	-	-	-	-	-
25 18-39 9933	Alpha Tech Traffic Signal	-	-	-	-	-	-	-
25 18-39 9940	VCA Pavement Imprv	-	-	-	-	-	-	-
25 18-39 9960	Road Reserved	-	-	-	-	-	-	-
25 18-39 9963	Pavement Preservation	9,047	50,000	32,122	50,000	50,000	50,000	50,000
25 18-39 9964	Traffic Signal LED Upgrade	-	-	-	-	-	-	-
25 18-39 9965	Master Plan	-	-	-	-	-	-	-
25 30-00 9901	Transfer - General Fund	50,000	50,000	29,167	50,000	50,000	50,000	50,000
Total expenditures		539,968	585,000	99,058	585,000	1,455,000	1,100,000	815,000
Revenue over (under) expenditures		299,933	146,277	607,833	147,418	(719,366)	(364,356)	(79,346)
Fund Balance, beginning of the year		1,203,949	1,503,882	1,503,882	1,503,882	1,651,300	931,934	567,578
Fund Balance, end of the year		<u>\$ 1,503,882</u>	<u>\$ 1,650,159</u>	<u>\$ 2,111,715</u>	<u>\$ 1,651,300</u>	<u>\$ 931,934</u>	<u>\$ 567,578</u>	<u>\$ 488,232</u>

CITY OF WIXOM, MICHIGAN

Capital Improvement

Local Capital

ACCOUNT CATEGORY & ACCOUNT NAME	Projected Year 2014-2015	Projected Year 2015-2016	Projected Year 2016-2017	Projected Year 2017-2018	Projected Year 2018-2019	Projected Year 2019-2020
EXPENDITURES						
<u>Design Engineering</u>						
West Maple	\$ 200,000					
Hidden Creek						
Concrete Industrial Repairs Theodore					\$ 45,000	
Highgate on the Lake		\$ 75,000				
Highgate on the Green			\$ 50,000			
West Rd				\$ 65,000		
<u>Construction</u> (Contract Admin., Testing, Inspection, ROW Acq., Construction)						
Palmer						
West Maple		\$ 920,000				
Hidden Creek	\$ 1,150,000					
Theodore						
West Rd					\$ 650,000	
Concrete Industrial Repairs						\$ 450,000
Highgate on the Lake			\$ 660,000			
Miscellaneous Repairs						
Highgate on the Green				\$ 400,000		
<u>Other</u>						
Contribution to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pavement Management System	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Pavement Preservation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures	\$ 1,455,000	\$ 1,100,000	\$ 815,000	\$ 570,000	\$ 800,000	\$ 500,000
Fund Balance Beginning	\$ 1,651,300	\$ 931,934	\$ 567,578	\$ 488,232	\$ 653,886	\$ 589,540
Estimated Revenue	\$ 735,634	\$ 735,644	\$ 735,654	\$ 735,654	\$ 735,654	\$ 735,654
Estimated Grants						
Estimated Other Revenues						
Estimated Expenditures	\$ (1,455,000)	\$ (1,100,000)	\$ (815,000)	\$ (570,000)	\$ (800,000)	\$ (500,000)
Fund Balance Ending	\$ 931,934	\$ 567,578	\$ 488,232	\$ 653,886	\$ 589,540	\$ 825,194

CITY OF WIXOM, MICHIGAN

Safety Path (Fund 26)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
26 02-01 4000	Real Property Tax	\$ 152,970	\$ 146,864	\$ 142,019	\$ 146,864	\$ 150,097	\$ 150,097	\$ 150,097
26 02-01 4002	Personal Property Tax	35,224	41,717	40,498	41,717	39,055	39,055	39,055
26 02-01 4004	Industrial Facilities Tax	1,600	1,771	1,596	1,771	2,060	2,060	2,060
26 02-01 4008	Delinq Real/Pers. Prop	(5,814)	-	-	-	-	-	-
26 02-01 4010	Maple North Service Income	229	200	-	217	221	221	221
26 02-01 4012	MTT/Bd of Rev Adj	3,022	-	-	-	-	-	-
26 02-01 4013	IFT Job Shortfall Revenue	42	-	27	80	91	91	91
26 02-01 4020	Delinq. Pers. Prop.	428	-	144	144	144	144	144
26 06-02 5802	Interest Income	81	-	48	81	90	91	92
26 08-00 5901	Contribution from General Fund	-	-	-	-	-	-	-
Total revenues		<u>187,782</u>	<u>190,552</u>	<u>184,332</u>	<u>190,874</u>	<u>191,758</u>	<u>191,759</u>	<u>191,760</u>
Expenditures								
26 18-39 9800	Safety Path Engineering	-	-	-	-	25,000	15,000	10,000
26 18-39 9801	Safety Path Construction	24,654	180,000	10,108	100,000	205,000	170,000	170,000
26 30-00 9901	Contribution to General Fund	49,182	-	-	-	-	-	-
Total expenditures		<u>73,836</u>	<u>180,000</u>	<u>10,108</u>	<u>100,000</u>	<u>230,000</u>	<u>185,000</u>	<u>180,000</u>
Revenue over (under) expenditures		113,946	10,552	174,224	90,874	(38,242)	6,759	11,760
Fund Balance, beginning of the year		-	113,946	113,946	113,946	204,820	166,578	173,337
Fund Balance, end of the year		<u>\$ 113,946</u>	<u>\$ 124,498</u>	<u>\$ 288,170</u>	<u>\$ 204,820</u>	<u>\$ 166,578</u>	<u>\$ 173,337</u>	<u>\$ 185,097</u>

Capital Improvement

Safety Path

ACCOUNT CATEGORY & ACCOUNT NAME	Projected Year 2014-2015	Projected Year 2015-2016	Projected Year 2016-2017	Projected Year 2017-2018	Projected Year 2018-2019	Projected Year 2019-2020
EXPENDITURES						
<u>Design Engineering & ROW Acquisition</u>						
Loon Lake Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wixom Road (Gaps) Safety Path***	-	-	-	-	-	-
West Maple Road Safety Path	25,000					
Beck Road Gaps						
Pathway Heavy Maintenance		15,000	10,000			
Bike Path System Inventory/Inspection				5,000		
Connect Path to regional System					20,000	-
Charms Road Safety Path					-	60,000
<u>Construction</u>						
Loon Lake Road	-	-	-	-	-	-
Wixom Road (Gaps) Safety Path***	-	-	-	-	-	-
West Maple Road Safety Path		150,000	100,000			
Beck Road Gaps	200,000					
Pathway Heavy Maintenance			50,000	50,000		
Charms Road Safety Path					-	200,000
<u>Other</u>						
ADA Safety Path Ramps (City-wide)		10,000	10,000	10,000	10,000	10,000
Yearly Maintenance Repairs (City-wide)	5,000	10,000	10,000	10,000	10,000	10,000
Total Expenditures	\$ 230,000	\$ 185,000	\$ 180,000	\$ 75,000	\$ 40,000	\$ 280,000
Fund Balance Beginning	\$ 204,820	\$ 166,578	\$ 173,337	\$ 185,097	\$ 301,857	\$ 453,617
Estimated LDFA						
State Grants						
Interest Income						
Other Income/Donations						
Estimated Grants						
Estimated Other Revenues	\$ 191,758	\$ 191,759	\$ 191,760	\$ 191,760	\$ 191,760	\$ 191,760
Estimated Expenditures	\$ (230,000)	\$ (185,000)	\$ (180,000)	\$ (75,000)	\$ (40,000)	\$ (280,000)
Fund Balance Ending	\$ 166,578	\$ 173,337	\$ 185,097	\$ 301,857	\$ 453,617	\$ 365,377

*** Wixom/Potter, S. Wixom Road, Ford/I-96

Fiscal Year 2014-2015

Program Strategies: Budget Stabilization Fund

FUND SUMMARY:

The Budget Stabilization Fund was created to assist the City in times of instability in the business cycle or when unanticipated events/unexpected emergencies occur which cause a significant downturn in revenues. This can be measured by the magnitude and duration of the revenue shortfall. In the absence of a Budget Stabilization Fund a government may be confronted with an unanticipated revenue shortfall which affects the overall financial condition of the City. The Budget Stabilization Fund can be used instead of the City borrowing, increasing taxes, or significantly reducing expenditures. Since cities are constrained by State law in their ability to borrow, it often leaves only the alternatives of increased taxes and/or significant decreases in spending.

GASB Statement No. 54

Fund Balance Reporting and Governmental Fund Type Definitions (Issued 03/09)

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 Budget Stabilization Fund will show as merged with the General Fund for reporting purposes. 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 Budget Stabilization Fund will be merged for reporting purposes only. The Budget Stabilization Fund will be shown separately for Budget and Accounting purposes.

CITY OF WIXOM, MICHIGAN

Budget Stabilization (Fund 29)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
29 06-02 5802	Interest Income	\$ 4,142	\$ 3,700	\$ 1,038	\$ 3,700	\$ 5,250	\$ 5,303	\$ 5,355
29 08-00 5901	Transfer from General Fund	-	669,951	669,951	669,951	659,208	-	-
		<u>4,142</u>	<u>673,651</u>	<u>670,989</u>	<u>673,651</u>	<u>664,458</u>	<u>5,303</u>	<u>5,355</u>
Expenditures								
29 30-00 9901	Transfer to General Fund	\$ 600,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue over (under) expenditures		(596,366)	673,651	670,989	673,651	664,458	5,303	5,355
Fund Balance, beginning of the year		1,119,264	522,898	522,898	522,898	1,196,549	1,861,007	1,866,310
Fund Balance, end of the year		<u>\$ 522,898</u>	<u>\$ 1,196,549</u>	<u>\$ 1,193,887</u>	<u>\$ 1,196,549</u>	<u>\$ 1,861,007</u>	<u>\$ 1,866,310</u>	<u>\$ 1,871,665</u>

Fiscal Year 2014-2015

Program Strategies: Forfeiture Fund

FUND SUMMARY:

The Police Forfeiture Fund contains monies from the forfeiture of illegal drugs and/or equipment used in the manufacture, sale, or use of illegal drugs. The fund balance will be utilized to purchase equipment required for an officer's federal task force assignment or equipment for premises security including building access security cards or security cameras and recording devices. The estimated expenditures for the FY 2014-2015 are for the purpose listed below:

- Acquisition of illegal drugs by undercover officers for the purpose of performing criminal investigations.
- Purchase of items as authorized by state and federal laws and undetermined at this time.

CITY OF WIXOM, MICHIGAN

Forfeiture Trust (Fund 31)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
31 06-02 5822	Forfeiture Miscellaneous Income	\$ 16,945	\$ 3,000	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
31 06-02 5802	Interest Income	24	-	7	24	24	25	26
Total revenues		<u>16,969</u>	<u>3,000</u>	<u>7</u>	<u>10,024</u>	<u>15,024</u>	<u>15,025</u>	<u>15,026</u>
Expenditures								
31 16-37 9200	Miscellaneous Operating Expense	\$ 22,984	\$ 3,000	\$ -	\$ 21,800	\$ 10,000	\$ 10,000	\$ 10,000
Total expenditures		<u>22,984</u>	<u>3,000</u>	<u>-</u>	<u>21,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Revenue over (under) expenditures		(6,015)	-	7	(11,776)	5,024	5,025	5,026
Fund Balance, beginning of the year		37,680	31,665	31,665	31,665	19,889	24,913	29,938
Fund Balance, end of the year		<u>\$ 31,665</u>	<u>\$ 31,665</u>	<u>\$ 31,672</u>	<u>\$ 19,889</u>	<u>\$ 24,913</u>	<u>\$ 29,938</u>	<u>\$ 34,964</u>

Fiscal Year 2014-2015

Program Strategies: Solid Waste

PROGRAM DESCRIPTION:

This program contains resources to fund refuse collection, recycling and household hazardous waste collection services provided to Wixom residents by contractors retained by the City. A Special Revenue Fund was established to account for this activity.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Continue participation in the Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.
- Continue a public education/awareness campaign about recycling.

BUDGET HIGHLIGHTS:

34 06-02 5800 - Solid Waste Collection: This line item represents the solid waste fees collected from residential customers. In FY 2014-2015 fees will remain unchanged.

34 18-40 8453 - Solid Waste Authority Fee: Solid Waste Authority Fee for services rendered by Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.

34 30-00 9901 - Contribution to General Fund: The Interfund Transfers are Solid Waste Fund's contributions for administrative charges related to support provided by the Finance Department and DPW including billings to the users and program administration. Previously, billings were provided by a third party, which cost the City \$12,750. This line item is being increased by 3% which corresponds to the salary increase for City employees, and now totals \$8,240.

CITY OF WIXOM, MICHIGAN

Solid Waste (Fund 34)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
34 02-01 4020	Delinq Pen & Int	\$ 960	\$ -	\$ 260	\$ 300	\$ 300	\$ 300	\$ 300
34 06-02 5800	Solid Waste Collection	473,495	478,120	462,664	473,760	473,760	484,686	517,783
34 06-02 5802	Interest Income	168	250	73	250	250	260	270
34 06-02 5822	Miscellaneous Revenue	947	500	648	500	500	500	500
34 06-02 5823	Revenue/Profit Sharing	5,267	7,125	-	7,125	2,600	2,600	2,600
Total revenues		<u>480,837</u>	<u>485,995</u>	<u>463,645</u>	<u>481,935</u>	<u>477,410</u>	<u>488,346</u>	<u>521,453</u>
Expenditures								
34 18-40 8450	Solid Waste Collection	433,021	444,878	220,300	444,878	453,800	462,876	472,134
34 18-40 8453	Solid Waste Authority Fee	12,148	12,150	12,148	12,150	12,150	12,824	12,824
34 18-40 8455	Hazardous Waste Program	10,247	12,500	1,860	12,500	12,500	12,500	12,500
34 18-40 8456	City Dumpsters	7,395	10,355	6,069	10,355	10,355	10,355	10,355
34 18-40 8457	MRF Program	4,724	4,724	4,724	4,724	4,724	5,400	5,400
34 30-00 9901	Contribution - General Fund	8,000	8,000	-	8,000	8,240	8,240	8,240
Total expenditures		<u>475,535</u>	<u>492,607</u>	<u>245,101</u>	<u>492,607</u>	<u>501,769</u>	<u>512,195</u>	<u>521,453</u>
Revenue over (under) expenditures		5,302	(6,612)	218,544	(10,672)	(24,359)	(23,849)	-
Fund Balance, beginning of the year		103,578	108,880	108,880	108,880	98,208	73,849	50,000
Fund Balance, end of the year		<u>\$ 108,880</u>	<u>\$ 102,268</u>	<u>\$ 327,424</u>	<u>\$ 98,208</u>	<u>\$ 73,849</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

Fiscal Year 2014-2015

Program Strategies: Special Holding Agency Fund

FUND SUMMARY:

With the implementation of Governmental Accounting Standards Board model Statement 34 (GASB 34) all Expendable and Nonexpendable Trust Funds have been eliminated. Any such funds used in the past will need to be reclassified to fit within the new structure of GASB 34. The City has used a Trust and Agency Fund in the past which will now be classified as simply a Fiduciary Fund. This Fiduciary Fund will be used to account and record tax collection activities and any special trust activities. Other activities previously recorded in this fund which are not held in trust will be moved to Fund 40 - Special Holding Agency Fund.

Most of the accounts presented are funds held for developers which are utilized for payment to engineers and planners in the building process. Each deposit account has different legal requirements and is accounted for separately.

CITY OF WIXOM, MICHIGAN

Special Holding Agency (Fund 40)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
40 02-03 4075	Site Plan Review	\$ 12,559	\$ 6,700	\$ 9,905	\$ 10,100	\$ -	\$ -	\$ -
40 02-03 4077	Subdivision Rev	-	-	-	-	-	-	-
40 02-03 4080	General Right-Of-Way	-	-	-	-	-	-	-
40 02-03 4082	Tree Escr - Replac	-	-	-	-	-	-	-
40 02-03 4089	Engineering Review Fees	41,173	56,800	125,110	345,110	93,100	93,100	93,100
40 02-03 4090	Site Plan Inspection	22,137	29,600	81,953	91,953	-	-	-
40 02-03 4092	Performance Bonds	-	-	-	-	-	-	-
40 02-03 4093	Tree Replacement	-	2,500	-	2,500	2,500	2,500	2,500
40 02-03 4094	Engineering Bonds	-	-	-	-	-	-	-
40 02-03 4095	Drainage & Approach Plan	-	-	-	-	-	-	-
40 02-03 4096	Final Plat Approval-Construction	-	-	-	-	-	-	-
40 02-03 4097	Temp C of O	-	800	-	800	800	800	800
40 06-00 5899	Donations - Private	-	-	-	-	-	-	-
40 06-02 5802	Interest Income	31	-	11	25	-	-	-
40 06-02 5810	Endowment Interest	-	-	-	-	-	-	-
40 06-02 5822	Miscellaneous Income	-	-	-	-	-	-	-
40 06-02 5838	Police Act 302 Monies	3,274	2,800	1,774	2,800	2,800	2,800	2,800
40 06-02 5841	Fire Station Rent Security	-	-	-	-	-	-	-
40 06-02 5842	Escrow Renewable Energy	-	-	-	-	-	-	-
40 06-02 5840	DARE Community Prog	-	-	-	-	-	-	-
40 06-02 5845	Donation Fireworks	4,941	-	-	-	-	-	-
40 06-02 5846	Escrow Townsend Ventures	10,000	-	-	-	-	-	-
40 06-02 5844	Community Foundation Reimb	309	-	48	48	-	-	-
Total revenues		94,424	99,200	218,801	453,336	99,200	99,200	99,200
Expenditures								
40 14-12 8650	Community Foundation Exp	61	-	-	48	-	-	-
40 14-24 8601	Site Plan Inspection	31,988	39,700	12,872	39,700	-	-	-
40 14-24 8602	Engineering Review Fees	64,086	39,900	67,870	92,870	182,100	82,100	82,100
40 14-24 8603	Engineering Bond	-	-	-	-	-	-	-
40 14-24 8604	Performance Bonds	-	-	-	-	-	-	-
40 14-24 8605	Tree Replacement-Ord 1712	-	-	-	-	-	-	-
40 14-24 8606	DPS Soil Erosion/Performance Ac	-	-	-	-	-	-	-
40 14-24 8607	Site Plan Review	10,312	2,500	7,775	8,000	-	-	-
40 14-24 8608	Drainage & Approach Plan	-	-	-	-	-	-	-
40 14-24 8609	Final Plat Approval-Constructi	-	-	-	-	-	-	-
40 14-24 8610	Subdivision Inspection	-	-	-	-	-	-	-
40 14-24 8611	Temp C of O (Comm/Indust)	6,250	8,000	2,200	8,000	8,000	8,000	8,000
40 14-28 8660	Deposit Dog Licenses	-	-	-	-	-	-	-
40 16-37 8630	Police Act 302 Monies	2,520	2,000	1,734	2,000	2,000	2,000	2,000
40 16-37 8631	Police AED Fund	-	-	-	-	-	-	-
40 30-00 9901	Transfer to General Fund	4,338	-	4,941	4,941	-	-	-
Total expenditures		119,555	92,100	97,392	155,559	192,100	92,100	92,100
Revenue over (under) expenditures		(25,131)	7,100	121,409	297,777	(92,900)	7,100	7,100
Fund Balance, beginning of the year		974,355	949,224	949,224	949,224	1,247,001	1,154,101	1,161,201
Fund Balance, end of the year		\$ 949,224	\$ 956,324	\$ 1,070,633	\$ 1,247,001	\$ 1,154,101	\$ 1,161,201	\$ 1,168,301

Fiscal Year 2014-2015

Program Strategies: Cemetery Fund

FUND SUMMARY:

The Cemetery Board is responsible for the operations of the Wixom Cemetery. The City Clerk is responsible for record-keeping of all Cemetery records. The Cemetery Board is made up of five members, appointed by the Mayor, with the confirmation of the City Council. Capital projects are supported by funds collected at the time of cemetery lot purchase.

BUDGET HIGHLIGHTS:

70 40-71 9771 - Landscape and Maintenance: Expenditures related to landscape and maintenance for the Cemetery will be charged to this account.

CITY OF WIXOM, MICHIGAN

Cemetery (Fund 71)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
71 02-03 4078	Sale of Grave Lots	\$ 5,100	\$ 5,000	\$ 3,100	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71 06-00 5899	Other Contributions	-	-	-	-	-	-	-
71 06-02 5899	Donations	-	-	-	-	-	-	-
71 06-02 5802	Interest Income	51	100	20	50	50	51	52
Total revenues		<u>5,151</u>	<u>5,100</u>	<u>3,120</u>	<u>5,050</u>	<u>5,050</u>	<u>5,051</u>	<u>5,052</u>
Expenditures								
71 40-71 8800	Audit	260	268	265	268	276	284	293
71 40-71 9200	Operating Exp.	159	200	-	200	200	200	200
71 40-71 9201	Purchase of Grave Sites	300	300	-	300	300	300	300
71 40-71 9771	Landscape & Maintenance	2,513	3,000	3,074	3,600	3,000	3,000	3,000
71 30-00 9911	Transfer-Capital Imp Fund	-	1,000	-	1,000	1,000	1,000	1,000
Total expenditures		<u>3,232</u>	<u>4,768</u>	<u>3,339</u>	<u>5,368</u>	<u>4,776</u>	<u>4,784</u>	<u>4,793</u>
Revenue over (under) expenditures		1,919	332	(219)	(318)	274	267	259
Fund Balance, beginning of the year		93,117	95,036	95,036	95,036	94,718	94,992	95,259
Fund Balance, end of the year		<u>\$ 95,036</u>	<u>\$ 95,368</u>	<u>\$ 94,817</u>	<u>\$ 94,718</u>	<u>\$ 94,992</u>	<u>\$ 95,259</u>	<u>\$ 95,518</u>

Fiscal Year 2014-2015

Program Strategies: Retiree Insurance Fund-MERS

FUND SUMMARY:

The Insurance for Retiree Benefits was established to fund current and future expenditures for the payment of Retiree Health Insurance as stipulated in the City's Union contracts and Administrative Directives.

ACHIEVEMENT GOALS FOR FY 2014-2015:

- Funds in the amount of \$4,500 are allocated in the General Operating budget to obtain an updated comprehensive actuarial study for Other Post Employment Benefits.
- Examine and implement alternative health care plans as discussed through the combined effort of the Health Insurance Committee, City Staff and the City's insurance advisor.
- Determine the feasibility of consolidating the Retiree Health Insurance Fund with the General Fund as suggested by the City Auditors and Finance Consultant.

CITY OF WIXOM, MICHIGAN

Retiree Insurance (Fund 73)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
73 06-02 5802	Interest Income	\$ 395,372	\$ 336,000	\$ 382,954	\$ 498,000	\$ 466,000	\$ 466,000	\$ 466,000
73 08-00 5901	Contribution - General Fund	409,371	625,000	580,212	840,629	775,000	625,000	625,000
73 08-00 5910	Contribution - Library	-	32,000	18,667	32,000	32,000	32,000	32,000
73 06-02 5556	Retiree Insurance Contribution Act	18,421	14,000	16,682	26,000	24,000	24,000	24,000
73 06-02 5555	Retiree Insurance Contribution Ret	30,692	41,000	22,459	29,159	33,659	35,679	37,820
Total revenues		<u>853,856</u>	<u>1,048,000</u>	<u>1,020,974</u>	<u>1,425,788</u>	<u>1,330,659</u>	<u>1,182,679</u>	<u>1,184,820</u>
Expenditures								
73 16-35 8800	Audit	779	802	793	802	826	851	876
73 16-35 8300	Consultants & Personnel	1,400	1,400	-	-	1,400	1,400	1,400
73 16-35 9100	Insurance Premium	185,666	222,000	175,127	222,000	260,013	275,614	292,151
Total expenditures		<u>187,845</u>	<u>224,202</u>	<u>175,920</u>	<u>222,802</u>	<u>262,239</u>	<u>277,865</u>	<u>294,427</u>
Revenue over (under) expenditures		666,011	823,798	845,054	1,202,986	1,068,420	904,814	890,393
Fund Balance, beginning of the year		3,580,413	4,246,424	4,246,424	4,246,424	5,449,410	6,517,830	7,422,644
Fund Balance, end of the year		<u>\$ 4,246,424</u>	<u>\$ 5,070,222</u>	<u>\$ 5,091,478</u>	<u>\$ 5,449,410</u>	<u>\$ 6,517,830</u>	<u>\$ 7,422,644</u>	<u>\$ 8,313,037</u>

Fiscal Year 2014-2015

Program Strategies: Debt Service Fund

FUND SUMMARY:

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Wixom continues to hold an A-1 bond rating for general obligation unlimited and limited tax bonds from Standard & Poor's. State statute limit the amount of the general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. As of December 2013, the debt limitation for the City was \$66,670,874. In relation, the City had \$12,685,000 of direct debt outstanding which is significantly less than the statutory limit.

Principal and interest payments due for the current future years can be viewed under the Schedule of Indebtedness section of this budget. The funds provide for interest and principal payments incurred from various projects.

L DFA BOND - (DEBT SERVICE FUND 84) - Closed June 30, 2011

- Related Project: Wixom/Pontiac Trail - Category A Project. This Debt Service Fund was closed as of June 30, 2011.

MAJOR ROAD DEBT - (DEBT SERVICE FUND 85) - Closed June 30, 2014

- Related Project: Repairs to the City of Wixom's Major Road System.

SPECIAL ASSESSMENT DEBT - (DEBT SERVICE FUND 86) - Expires June 30, 2025

- Related Project: Construction and improvements to the Tribute Drain in the Village Center Area.

DPW & FIRE CONSTRUCTION DEBT - (DEBT SERVICE FUND 87) - Expires June 30, 2015

- Related Project: Construction of the DPW & Fire Buildings.

DDA/VCA CONSTRUCTION DEBT - (DEBT SERVICE FUND 88) - Expires June 30, 2027

- Related Project: DDA/VCA Construction.

CITY OF WIXOM, MICHIGAN

L DFA Bond (Fund 84)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
84 02-01 4003	L DFA Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 06-02 5802	Interest Income	14,763	-	5,344	9,000	-	-	-
Total revenues		<u>14,763</u>	<u>-</u>	<u>5,344</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
84 30-00 9922	Transfer to L DFA Fund	3,000	-	-	-	3,042,471	-	-
84 80-00 8906	Payment to other Governments	-	-	-	-	-	-	-
84 80-00 8800	L DFA Audit	623	-	635	635	-	-	-
Total expenditures		<u>3,623</u>	<u>-</u>	<u>635</u>	<u>635</u>	<u>3,042,471</u>	<u>-</u>	<u>-</u>
							Fund Closed	
Revenue over (under) expenditures		11,140	-	4,709	8,365	(3,042,471)	-	-
Fund Balance, beginning of the year		3,022,966	3,034,106	3,034,106	3,034,106	3,042,471	-	-
Fund Balance, end of the year		<u>\$ 3,034,106</u>	<u>\$ 3,034,106</u>	<u>\$ 3,038,815</u>	<u>\$ 3,042,471</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WIXOM, MICHIGAN

Major Road Bond (Fund 85)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
85 02-01 4000	Real Property Tax	\$ 467,718	\$ 440,126	\$ 419,449	\$ 440,126	\$ -	\$ -	\$ -
85 02-01 4002	Personal Property Tax	105,558	120,979	117,713	120,979	-	-	-
85 02-01 4003	LDFA/DDA Prop. Tax	-	-	-	-	-	-	-
85 02-01 4004	Industrial Facilities Tax	5,682	5,139	5,139	5,139	-	-	-
85 02-01 4008	Delinq. Per. Prop.	(18,273)	-	-	-	-	-	-
85 02-01 4010	Maple North Income	686	432	-	628	-	-	-
85 02-01 4012	MTT/Bd of Rev Adj	10,875	-	-	-	-	-	-
85 02-01 4013	IFT Job Shortfall Revenue	821	43	323	471	-	-	-
85 02-01 4020	Delinq Int & Pen	1,320	-	421	430	-	-	-
85 06-02 5802	Interest Income	206	-	75	110	-	-	-
85 06-02 5822	Miscellaneous Income	-	-	-	-	-	-	-
85 08-00 5901	Contribution - General Fund	-	-	-	-	-	-	-
Total revenues		<u>574,593</u>	<u>566,719</u>	<u>543,120</u>	<u>567,883</u>	-	-	-
Expenditures								
85 80-00 8800	Audit	519	535	529	535	-	-	-
85 80-00 8907	Interest Expense	28,500	15,126	7,563	15,126	-	-	-
85 80-00 8917	Bond Payment	535,000	550,000	-	550,000	-	-	-
85 80-00 9200	Miscellaneous Expense	58	250	-	250	-	-	-
85 30-00 9901	Contribution-General Fund	10,516	-	-	-	-	-	-
Total expenditures		<u>574,593</u>	<u>565,911</u>	<u>8,092</u>	<u>565,911</u>	-	-	-
						Fund Closed	Fund Closed	Fund Closed
Revenue over (under) expenditures		-	808	535,028	1,972	-	-	-
Fund Balance, beginning of the year		-	-	-	-	-	-	-
Fund Balance, end of the year		<u>\$ -</u>	<u>\$ 808</u>	<u>\$ 535,028</u>	<u>\$ 1,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WIXOM, MICHIGAN

Tribute Drain Bond (Fund 86)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
86 02-01 4015	Special Assessment Revenue	\$ -	\$ 99,300	\$ 107,187	\$ 107,800	\$ 182,632	\$ 229,820	\$ 224,213
86 02-01 4020	Delinq Int & Pen	-	-	17	20	-	-	-
86 06-02 5802	Interest Income	114	-	47	80	-	-	-
86 06-02 5895	Escrow Fund	-	25,875	-	25,875	-	-	-
Total revenues		<u>114</u>	<u>125,175</u>	<u>107,251</u>	<u>133,775</u>	<u>182,632</u>	<u>229,820</u>	<u>224,213</u>
Expenditures								
86 80-00 8800	Audit	519	535	529	535	551	567	585
86 80-00 8907	Interest Expense	84,665	79,416	39,270	78,540	75,040	70,478	64,853
86 80-00 8917	Bond Payment	-	125,000	-	100,000	125,000	150,000	150,000
86 80-00 8918	Bond Defeasance Cost	-	-	-	-	-	-	-
86 80-00 9200	Miscellaneous Expense	275	275	138	275	275	275	275
86 30-00 9970	Transfer to Trust & Agency	51,000	8,500	-	8,500	8,500	8,500	8,500
Total expenditures		<u>136,459</u>	<u>213,726</u>	<u>39,937</u>	<u>187,850</u>	<u>209,366</u>	<u>229,820</u>	<u>224,213</u>
Revenue over (under) expenditures		(136,345)	(88,551)	67,314	(54,075)	(26,734)	-	-
Fund Balance, beginning of the year		242,254	105,909	105,909	105,909	51,834	25,100	25,100
Fund Balance, end of the year		<u>\$ 105,909</u>	<u>\$ 17,358</u>	<u>\$ 173,223</u>	<u>\$ 51,834</u>	<u>\$ 25,100</u>	<u>\$ 25,100</u>	<u>\$ 25,100</u>

CITY OF WIXOM, MICHIGAN

Fire & DPW Bond (Fund 87)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
87 02-01 4000	Real Property Tax	\$ 255,894	\$ 227,651	\$ 216,949	\$ 227,651	\$ 228,833	\$ -	\$ -
87 02-01 4002	Personal Property Tax	57,820	62,575	60,884	62,575	58,582	-	-
87 02-01 4004	Industrial Facilities Tax	3,113	2,658	2,658	2,658	3,090	-	-
87 02-01 4008	Delinq - Personal/Real Property	(7,880)	-	-	-	-	-	-
87 02-01 4010	Maple North Income	376	149	-	324	331	-	-
87 02-01 4012	MTT/Bd of Rev Adj	3,684	-	-	-	-	-	-
87 02-01 4013	IFT Job Shortfall Revenue	430	-	177	244	226	-	-
87 02-01 4020	Delinq - Int & Pen	723	-	218	220	220	-	-
87 06-02 5802	Interest Income	114	-	38	65	65	-	-
Total revenues		<u>314,274</u>	<u>293,033</u>	<u>280,924</u>	<u>293,737</u>	<u>291,347</u>	-	-
Expenditures								
87 80-00 8800	Audit	519	535	529	535	551	-	-
87 80-00 8907	Interest Expense	22,038	14,788	7,394	14,788	7,500	-	-
87 80-00 8917	Bond Payment	290,000	265,000	-	265,000	250,000	-	-
87 80-00 9200	Miscellaneous Expense	43	250	-	250	250	-	-
Total expenditures		<u>312,600</u>	<u>280,573</u>	<u>7,923</u>	<u>280,573</u>	<u>258,301</u>	-	-
Revenue over (under) expenditures		1,674	12,460	273,001	13,164	33,046	-	-
Fund Balance, beginning of the year		3,534	5,208	5,208	5,208	18,372	Fund Closed	-
Fund Balance, end of the year		<u>\$ 5,208</u>	<u>\$ 17,668</u>	<u>\$ 278,209</u>	<u>\$ 18,372</u>	<u>\$ 51,418</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WIXOM, MICHIGAN

Development Bond (Fund 88)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
88 06-02 5802	Interest Income	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88 08-00 5901	Contribution - General Fund	-	224,190	130,778	274,242	264,076	274,102	278,328
88 08-00 5914	Contribution from DDA	371,162	217,841	186,263	193,653	179,635	179,626	179,617
Total revenues		<u>371,163</u>	<u>442,031</u>	<u>317,041</u>	<u>467,895</u>	<u>443,711</u>	<u>453,728</u>	<u>457,945</u>
Expenditures								
88 80-00 8800	Audit	519	535	529	535	551	568	585
88 80-00 8907	Interest Expense	210,510	202,110	101,055	202,110	192,910	182,910	172,110
88 80-00 8917	Bond Payment	210,000	230,000	-	230,000	250,000	270,000	285,000
88 80-00 9200	Miscellaneous Expense	225	250	113	250	250	250	250
Total expenditures		<u>421,254</u>	<u>432,895</u>	<u>101,697</u>	<u>432,895</u>	<u>443,711</u>	<u>453,728</u>	<u>457,945</u>
Revenue over (under) expenditures		(50,091)	9,136	215,344	35,000	-	-	-
Fund Balance, beginning of the year		50,355	264	264	264	35,264	35,264	35,264
Fund Balance, end of the year		<u>\$ 264</u>	<u>\$ 9,400</u>	<u>\$ 215,608</u>	<u>\$ 35,264</u>	<u>\$ 35,264</u>	<u>\$ 35,264</u>	<u>\$ 35,264</u>

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Fiscal Year 2014-2015

Capital Improvement Program

Provided in this section is detailed departmental capital expenditures and funding sources of the Capital Improvement Program for years beginning with Fiscal Year 2014-2015. Capital expenditures include expenditures for building, major equipment, and other commodities which are of significant value and have a useful life of several years.

The Capital Improvement Programming and budgeting involves the development of a long-term plan for capital expenditures of the City. However, starting approximately five years ago the long-term plan was changed to a pay-as-you-go plan. For Fiscal Year 2014-2015, the Administration is proposing to revisit the Capital Improvement Program and funding plan with the goal of leveling the contributions required from the General Fund.

The capital improvement program lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of capital activity in each year can be prepared as well as summaries of financial requirements, such as amounts of general obligation bonds to be issued, amounts from general operating funds required, etc.

The actual capital budget enacted may vary from the amount programmed. Financial constraints may make it impossible to budget for the entire amount programmed. Conversely, unexpected financial availability may make it possible to begin projects which were scheduled for future years. Whatever the case, the capital program must be updated after the enactment of the capital budget to make any adjustment in future program years arising from change in the current amount funded and add a year of programming to replace the year funded.

CITY OF WIXOM, MICHIGAN

Capital Improvement (Fund 11)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
11 04-04 4263	Other Contributions	\$ -	\$ 9,100	\$ -	\$ 9,100	\$ -	\$ -	\$ -
11 06-02 5802	Interest Income	604	-	1,112	-	-	-	-
11 08-00 5901	Contribution - General Fund	364,249	716,268	333,240	722,248	779,112	808,756	638,700
11 08-00 5915	Contribution - CDBG	-	17,742	-	17,742	-	-	-
11 14-12 4260	Federal Grants	1,744	-	57,242	57,242	-	-	-
11 18-39 4261	Contribution - State Grant	-	-	-	-	-	-	-
11 71-12 5971	Contribution - Cemetery	-	1,000	-	1,000	1,000	1,000	1,000
Total Revenues		366,597	744,110	391,594	807,332	780,112	809,756	639,700
Expenditures								
City Manager								
11 14-12 9814	Economic Devel. Study	34,857	-	69,714	78,429	-	-	-
Building (Construction & Development)								
11 14-24 9821	Computer Software	-	9,200	9,200	9,200	-	-	-
Finance								
11 14-31 9821	Finance Software	-	-	-	-	58,000	-	-
Clerk								
11 14-28 9800	Copy Machine	-	30,000	18,922	18,922	-	-	-
General Operating & Facilities								
11 14-32 9817	Parking Lot - City Hall	-	-	-	-	-	80,000	20,000
11 14-32 9820	City Network	7,632	10,000	-	10,000	7,500	10,000	7,500
11 14-32 9833	City Hall Carpet Replacement	-	-	-	-	-	-	50,000
11 14-32 9836	HVAC Evaluation/Improvements	4,650	15,000	-	15,000	-	20,000	-
11 14-32 9838	Document Imaging	-	-	-	-	-	10,000	-
11 14-32 9840	Other Facilities Improvements	8,570	15,000	-	15,000	-	20,000	-
		20,852	40,000	-	40,000	7,500	140,000	77,500
Cultural Center								
11 14-35 9800	Copy Machine	-	-	-	-	-	-	-
11 14-35 9807	Cultural Center Improvements	2,278	102,600	10,501	102,600	19,200	10,000	18,000
11 14-35 9831	Wallcovering Replacement	-	-	-	-	10,000	10,000	-
		2,278	102,600	10,501	102,600	29,200	20,000	18,000
Fire								
11 16-35 9803	Base Radio	-	-	-	-	-	-	-
11 16-35 9805	Replace Engine 21	-	-	-	-	350,000	-	-
11 16-35 9817	Parking Lot Reconstruction	-	15,000	-	15,000	-	-	-
11 16-35 9840	Medic Replacement	-	140,000	-	145,980	-	-	-
11 16-35 9837	JAWS of Life	-	-	-	-	-	-	-
11 16-35 9850	Replace Telephone System	-	-	-	-	-	-	-
11 16-35 9851	Replace Fire Gear / Equip	-	10,000	-	10,000	-	17,000	17,000
11 16-35 9852	Facility Imps	-	12,000	-	12,000	-	25,000	20,000
11 16-35 9860	Vehicle Purchase	-	-	-	-	-	-	50,000
11 16-35 9861	Replace AEDs	18,000	-	-	-	-	-	-
		18,000	177,000	-	182,980	350,000	42,000	87,000

CITY OF WIXOM, MICHIGAN

Capital Improvement (Fund 11)

6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Police								
11 16-37 9805	Vehicles - Police	-	-	-	-	70,000	75,000	80,000
11 16-37 9807	Radar Equipment	-	2,100	-	2,100	2,100	2,100	2,200
11 16-37 9808	Special Equipment	-	9,000	-	9,000	-	-	-
11 16-37 9815	Investigative Vehicle	-	-	-	-	-	40,000	-
11 16-37 9817	In-car cameras	-	-	-	-	-	60,000	-
11 16-37 9819	Vehicle Computer Terminals	9,604	-	-	-	-	5,000	-
11 16-37 9820	City Computer - Police	-	5,000	-	5,000	5,000	5,000	-
11 16-37 9823	Body Armor	1,881	30,000	-	30,000	3,000	3,000	3,000
11 16-37 9824	Weapons & Shotguns	2,500	2,500	1,280	2,500	2,500	2,500	2,500
11 16-37 9827	Records Management	-	5,000	-	5,000	-	50,000	-
11 16-37 9829	Security Camera	-	-	-	-	-	-	-
11 16-37 9849	In-Car Terminals	-	-	-	-	-	-	-
11 16-37 9830	Emergency Vehicle Light Bar	-	-	-	-	20,000	-	-
		<u>13,985</u>	<u>53,600</u>	<u>1,280</u>	<u>53,600</u>	<u>102,600</u>	<u>242,600</u>	<u>87,700</u>
DPW								
11 18-39 9805	Pick-up replacement	-	-	-	-	-	-	60,000
11 18-39 9825	Dump Truck & Equip Replacement	96,235	145,000	144,842	145,000	-	183,000	-
11 18-39 9835	Mowing Equipment	10,876	11,500	11,173	11,500	12,500	-	-
11 18-39 9840	Drain Improvements	-	-	-	-	20,000	-	20,000
11 18-39 9857	DPW Building Upgrades	-	-	-	-	-	-	15,000
11 18-39 9867	DPW Equipment	-	-	-	-	-	60,000	65,000
		<u>107,111</u>	<u>156,500</u>	<u>156,015</u>	<u>156,500</u>	<u>32,500</u>	<u>243,000</u>	<u>160,000</u>
Parks & Recreation								
11 20-54 9821	P&R Master Plan	-	-	-	-	-	-	12,000
11 20-54 9822	VCA Marquee & Signage	-	-	-	-	-	12,000	40,000
11 20-54 9889	Demolition of Munshaw Barn	-	10,000	-	10,000	-	-	-
11 20-54 9890	Park Imprv - Gunnar Mettalla	-	27,000	-	27,000	51,000	2,000	28,000
11 20-54 9891	Park Imprv - Gilbert Willis	-	7,000	-	7,000	39,000	8,000	21,000
11 20-54 9892	Civic Center	-	13,000	900	13,000	3,000	-	1,000
11 20-54 9894	Mack Park	-	-	-	-	1,500	-	-
11 20-54 9895	Habitat	-	-	-	-	3,000	-	3,000
11 20-54 9896	Habitat Signage	-	-	-	-	-	-	-
11 20-54 9897	Gibson Homestead	-	12,742	-	12,742	-	-	7,000
		<u>-</u>	<u>69,742</u>	<u>900</u>	<u>69,742</u>	<u>97,500</u>	<u>22,000</u>	<u>112,000</u>
Cemetery								
11 71-12 9874	Landscape - Trees & Bushes	-	1,000	-	1,000	1,000	1,000	1,000
Debt Service (Fire Truck Debt)								
11 80-00 8907	Debt Serv-Interest Expense	9,299	15,936	-	15,936	13,280	10,624	7,968
11 80-00 8917	Debt Serv-Principal	-	88,532	-	88,532	88,532	88,532	88,532
		<u>9,299</u>	<u>104,468</u>	<u>-</u>	<u>104,468</u>	<u>101,812</u>	<u>99,156</u>	<u>96,500</u>
Total expenditures		<u>206,382</u>	<u>744,110</u>	<u>266,532</u>	<u>817,441</u>	<u>780,112</u>	<u>809,756</u>	<u>639,700</u>
Revenue over (under) expenditures		<u>160,215</u>	<u>-</u>	<u>125,062</u>	<u>(10,109)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of the year		<u>989,460</u>	<u>1,149,675</u>	<u>1,149,675</u>	<u>1,149,675</u>	<u>1,139,566</u>	<u>1,139,566</u>	<u>1,139,566</u>
Fund Balance, end of the year		<u>\$ 1,149,675</u>	<u>\$1,149,675</u>	<u>\$ 1,274,737</u>	<u>\$ 1,139,566</u>	<u>\$ 1,139,566</u>	<u>\$ 1,139,566</u>	<u>\$ 1,139,566</u>

CITY OF WIXOM, MICHIGAN

Capital Improvement Summary

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Cemetery Fund	1,000	1,000	1,000	1,000	1,000	1,000	6,000
City Manager	-	-	-	-	-	-	-
Cultural Center	29,200	20,000	18,000	39,500	41,000	23,000	170,700
Building (Construction & Development)	-	-	-	-	-	-	-
Facilities Plan	-	120,000	70,000	90,000	95,000	60,000	435,000
Finance	58,000	-	-	-	-	-	58,000
Fire	350,000	42,000	87,000	47,000	35,000	25,000	586,000
Parks & Recreation	97,500	22,000	112,000	113,000	105,000	37,000	486,500
Police	102,600	242,600	87,700	139,200	166,500	108,500	847,100
General Operating	7,500	20,000	7,500	20,000	10,000	17,500	82,500
Public Works	32,500	243,000	160,000	165,000	245,000	255,000	1,100,500
DPS	-	-	-	-	-	-	-
City Clerks	-	-	-	-	-	-	-
Assessor/ Economic Development	-	-	-	-	-	-	-
Debt Service	101,812	99,156	96,500	93,844	91,188	-	482,500
Total Expenditures	780,112	809,756	639,700	708,544	789,688	527,000	4,254,800
Project Funding Source							
CDBG Funding	-	-	-	40,000	-	-	40,000
County Revenue	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	10,000	10,000
Contribution - General Fund - Debt Serv	101,812	99,156	96,500	93,844	91,188	-	482,500
Contribution - General Fund	677,300	709,600	542,200	573,700	697,500	516,000	3,716,300
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Total Funding	780,112	809,756	639,700	708,544	789,688	527,000	4,254,800

CITY OF WIXOM, MICHIGAN

Capital Improvement Cemetery

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Landscape-Trees & Bushes	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Total Expenditures	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	-	-	-	-	-	-	-
Contribution - General Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Total Funding	1,000	1,000	1,000	1,000	1,000	1,000	6,000

CITY OF WIXOM, MICHIGAN

Capital Improvement Cultural Center

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Copy Machine				10,000			10,000
Tile for Bathrooms							-
Carpet Ballroom					13,000		13,000
Portable Bar	1,200						1,200
Partition Maintenance		5,000	5,000	5,000	5,000		20,000
Kitchen Equipment Replacment				10,000			10,000
Dance Floor	8,000				2,000		10,000
Chairs	10,000			5,000			15,000
CC Furnishings-Sr. Lounge						10,000	10,000
CC Painting			8,000		8,000		16,000
Commerical Vaccumm				2,500			2,500
Partition Vinyls PVC Replacement				5,000			5,000
Auto Door - Sr. Lounge							-
Tables				2,000	3,000	3,000	8,000
Facility Scheduling Software		5,000	5,000				10,000
Ceiling projector/ TV monitors- Ballroom							-
Wall Covering Ballroom	10,000	10,000					20,000
Restroom Upgrades Tile/Counters/Sink					10,000		10,000
Presentation Equipment for CC						10,000	10,000
Total Expenditures	29,200	20,000	18,000	39,500	41,000	23,000	170,700

Project Funding Source

CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	10,000	10,000
Contribution - General Fund	29,200	20,000	18,000	39,500	41,000	13,000	160,700
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	29,200	20,000	18,000	39,500	41,000	23,000	170,700

CITY OF WIXOM, MICHIGAN

Capital Improvement City Manager

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Economic Development	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

Capital Improvement Building Department (Construction & Development)

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Small Pick-Up Truck - Building	-	-	-	-	-	-	-
Building Permit Software Update	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
Contract Repair & Replacement	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

Capital Improvement Facility

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
HVAC Evaluation/Improvements		20,000		20,000		20,000	60,000
Generator							-
Roof Repairs				50,000	75,000		125,000
Carpet Replacement	-		50,000				50,000
Parking Lot Improvements		80,000	20,000	20,000	20,000	20,000	160,000
Painting							-
Locks & Doors Upgrades							-
Civic Center Amenities Repair and Replacement		20,000				20,000	40,000
Total Expenditures	-	120,000	70,000	90,000	95,000	60,000	435,000
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	-	120,000	70,000	90,000	95,000	60,000	435,000
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	-	120,000	70,000	90,000	95,000	60,000	435,000

CITY OF WIXOM, MICHIGAN

Capital Improvement Finance

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Financial Software Upgrades	58,000	-	-	-	-	-	58,000
Total Expenditures	58,000	-	-	-	-	-	58,000
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	58,000	-	-	-	-	-	58,000
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	58,000	-	-	-	-	-	58,000

CITY OF WIXOM, MICHIGAN

Capital Improvement

Fire

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Replace Engine 21	350,000	-	-	-	-	-	350,000
Information Systems	-	-	-	-	-	-	-
Replace Squad 13 (Grass Rigs)	-	-	-	-	-	-	-
Repair Bay Roof St 2	-	-	-	-	-	-	-
Paint Interior Station 1	-	-	-	-	-	-	-
Replace Telephone System	-	-	-	-	-	25,000	25,000
Replace Fire Gear / Equip (1/3 Per Year)	-	17,000	17,000	17,000	-	-	51,000
Replace Hydraulic Rescue Tools (Jaws of Life)	-	-	-	-	35,000	-	35,000
Replace AED's	-	-	-	-	-	-	-
Replace Emergency Lights Insp. Vehicles	-	-	-	-	-	-	-
Replace SCBA Bottles (10)	-	-	-	10,000	-	-	10,000
Training Room Improvements (Facility Impr)	-	10,000	-	-	-	-	10,000
Inspection Vehicles	-	-	50,000	-	-	-	50,000
Repair Entry Exterior	-	-	20,000	-	-	-	20,000
Replace Administrative Carpet (Facility Impr)	-	15,000	-	-	-	-	15,000
Base Radio	-	-	-	20,000	-	-	20,000
Total Expenditures	350,000	42,000	87,000	47,000	35,000	25,000	586,000

Project Funding Source

CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	350,000	42,000	87,000	47,000	35,000	25,000	586,000
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	350,000	42,000	87,000	47,000	35,000	25,000	586,000

CITY OF WIXOM, MICHIGAN

Capital Improvement Parks & Recreation

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Street Lights GM							-
Tennis/BB Courts - Paint			11,000				11,000
Parking Lot Resurface - GM	40,000				10,000		50,000
Table Replacement - GM	3,000			3,000			6,000
Bleachers							-
Trail Improvement - GM	2,000	2,000	2,000	2,000	2,000		10,000
Comfort Station Refurb - GM			5,000				5,000
Fences: Paint/Replace/Repair	6,000					10,000	16,000
Playground Equipment					5,000		5,000
Landscaping/Upgrades				5,000			5,000
Park Improvements			10,000			5,000	15,000
Trash Receptacles/Benches				5,000			5,000
Total Gunnar Mettala Park	51,000	2,000	28,000	15,000	17,000	15,000	128,000
Gilbert Willis Park							
Parking Lot Resurfacing	32,000				10,000		42,000
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	3,000	3,000	17,000
Table Replacement							-
Table Replacement - GW					3,000		3,000
Tennis Court Refurbish			16,000				16,000
Playground Equip/Repairs		6,000			2,000	2,000	10,000
Fences							-
Additional Pavillion							-
Trash Recet/benches							-
Trash Receptacles/Benches					5,000		5,000
Total Gilbert Willis Park	39,000	8,000	21,000	5,000	25,000	7,000	105,000
Civic Center							
Landscaping							-
Landscaping Improvements				15,000	10,000		25,000
Skate Pond Mats & Heaters	3,000			3,000		3,000	9,000
Skate Pond Hot Water Access			1,000				1,000
Portable Fence for Events				5,000			5,000
Tot Lot - Refurbish					2,000		2,000
Office Conversion							-
Total Civic Center	3,000	-	1,000	23,000	12,000	3,000	42,000
Habitat							
Consultant							
Path Material/Repairs	3,000	-	3,000	-	3,000	-	9,000
Total Habitat	3,000	-	3,000	-	3,000	-	9,000
Mack Park							
Gazebo Upkeep	1,500	-	-	-	2,000	-	3,500
Total Mack Park	1,500	-	-	-	2,000	-	3,500
Gibson Homestead							
Gibson Shed				40,000	-		40,000
Move Munshaw Barn				-	-		-

CITY OF WIXOM, MICHIGAN

Capital Improvement Parks & Recreation

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Gibson Improvments CDBG		-					-
Gibson Park Signage				10,000	-		10,000
Gardens	-	-	-	-	10,000		10,000
Painting House			7,000				7,000
Goals and Bleachers							-
Move Munshaw Barn					16,000		16,000
Window Replacement				20,000	20,000		40,000
Total Gibson Homestead	-	-	7,000	70,000	46,000	-	123,000
Other Projects							
P&R Master Plan Update			12,000		-	-	12,000
VCA Marquee Improvements		12,000		-		12,000	24,000
Trailer for event fencing							-
Special Needs Consultants							-
Space Needs Assessment							-
City Entrance Signs							-
Park Development							-
Holiday Decorations							-
Downtown Improvments City Signs	-		40,000				40,000
VCA Marquee Improvements		-		-			-
Total Other Projects	-	12,000	52,000	-	-	12,000	76,000
Total Expenditures	97,500	22,000	112,000	113,000	105,000	37,000	486,500
Project Funding Source							
CDBG Funding	-	-	-	40,000	-	-	40,000
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	97,500	22,000	112,000	73,000	105,000	37,000	446,500
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	97,500	22,000	112,000	113,000	105,000	37,000	486,500

CITY OF WIXOM, MICHIGAN

Capital Improvement Police

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Police Radios					-	-	-
Police Vehicles	70,000	75,000	80,000	80,000	80,000	80,000	465,000
Radar Equipment	2,100	2,100	2,200	2,200	2,500	2,500	13,600
Special Equipment - Gas Masks	-	-	-	-	9,000	-	9,000
Vehicle Investigative	-	40,000	-	-	-	-	40,000
In-Car Cameras	-	60,000	-	-	-	-	60,000
Vests	3,000	3,000	3,000	3,000	17,000	3,000	32,000
Weapons	2,500	2,500	2,500	3,000	3,000	3,000	16,500
Records Management Maintenance	-	10,000	-	20,000	-	-	30,000
Records Mgmt Maint - Replace Mugshot Mo	-	-	-	5,000	-	-	5,000
City Computer - Police	5,000	5,000	-	-	25,000	-	35,000
Vehicle Computers - MDC Replacement	-	5,000	-	-	30,000	-	35,000
Records Mgmt Maint - LiveScan Replaceme	-	40,000	-	-	-	-	40,000
Copier	-	-	-	-	-	20,000	20,000
Surveillance and Security System	-	-	-	26,000	-	-	26,000
Emergency Vehicle Light Bars	20,000	-	-	-	-	-	20,000
Total Expenditures	102,600	242,600	87,700	139,200	166,500	108,500	847,100

Project Funding Source	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	102,600	242,600	87,700	139,200	166,500	108,500	847,100
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	102,600	242,600	87,700	139,200	166,500	108,500	847,100

CITY OF WIXOM, MICHIGAN

Capital Improvement General Operations

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Network/Computer Upgrades	7,500	10,000	7,500	10,000	10,000	7,500	52,500
Document Imaging Software/Hardware	-	10,000	-	10,000	-	10,000	30,000
Total Expenditures	7,500	20,000	7,500	20,000	10,000	17,500	82,500

Project Funding Source

CDBG Funding	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	7,500	20,000	7,500	20,000	10,000	17,500	82,500
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	7,500	20,000	7,500	20,000	10,000	17,500	82,500

CITY OF WIXOM, MICHIGAN

Capital Improvement Public Works

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Copier							-
Pick-up Replacement			60,000		30,000	30,000	120,000
Hooklift Truck with Wing Plow		183,000		150,000		150,000	483,000
Dump Truck 2yd Replacement							-
Mower Equipment	12,500			15,000		15,000	42,500
Tractor / Backhoe (Reconditioned)							-
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					120,000		120,000
Front Plows/Pickups			20,000				20,000
Trailers							-
Drain Improvements	20,000	-	20,000	-	20,000	-	60,000
Total Expenditures	32,500	243,000	160,000	165,000	245,000	255,000	1,100,500

Project Funding Source

CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds		-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	32,500	243,000	160,000	165,000	245,000	255,000	1,100,500
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund							
Total Funding	32,500	243,000	160,000	165,000	245,000	255,000	1,100,500

CITY OF WIXOM, MICHIGAN

Capital Improvement Clerk

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Digital Color Copier / Printer / Scanner	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

Capital Improvement

Assessor

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Office Furniture	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Project Funding Source							
CDBG Funding	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	-	-	-	-	-	-	-

CITY OF WIXOM, MICHIGAN

Capital Improvement

Debt Service

Capital Project Title	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Year 4 2017-2018	Year 5 2018-2019	Year 6 2019-2020	Total
Debt Service/Installment Purchase Ladder Truck	101,812	99,156	96,500	93,844	91,188	-	482,500
Debt Service/Installment Purchase Parking Lot		-	-	-	-	-	-
Total Expenditures	101,812	99,156	96,500	93,844	91,188	-	482,500

Project Funding Source

CDBG Funding	-	-	-	-	-	-	-
Federal Revenue Sharing	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-	-
Private Contribution	-	-	-	-	-	-	-
Contribution - General Fund - Debt Service	101,812	99,156	96,500	93,844	91,188	-	482,500
Contribution - General Fund	-	-	-	-	-	-	-
Contribution - Other Fund	-	-	-	-	-	-	-
Total Funding	101,812	99,156	96,500	93,844	91,188	-	482,500

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Fiscal Year 2014-2015 Indebtedness Schedule

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

Wixom was upgraded to hold an Aa2 bond rating for general obligation unlimited and limited tax bonds from Standard & Poor's. State statute limits the amount of the general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. As of December 2013, the debt limitation for the City was \$66,670,874. In relation, the City had \$12,685,000 of direct debt outstanding, which is significantly less than the statutory limit.

Principal and interest payments due for the future years are listed on the subsequent pages.

CITY OF WIXOM, MICHIGAN

Outstanding Interest & Principal

4/2/2014

Date	Civic Center	LDFA	Wastewater	Major Road I&II	Water Seg I,II,III,IV	DPW & Fire Construction Bonds	DDA Development Series 1	SAD	Total
1991 June	\$ 166,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,979
1992 June	400,750	-	-	-	-	-	-	-	400,750
1993 June	425,750	99,764	-	-	-	-	-	-	525,514
1994 June	449,226	121,973	-	-	-	-	-	-	571,199
1995 June	494,926	118,411	251,817	-	-	-	-	-	865,154
1996 June	510,926	114,849	685,648	-	-	-	-	-	1,311,423
1997 June	549,676	111,287	689,038	500,733	-	-	-	-	1,850,733
1998 June	583,926	131,834	700,014	669,806	-	-	-	-	2,085,580
1999 June	613,676	126,490	713,385	650,636	17,094	-	-	-	2,121,281
2000 June	638,926	121,146	655,995	666,586	149,281	-	-	-	2,231,934
2001 June	659,676	115,849	668,135	682,612	704,757	187,701	-	-	3,018,730
2002 June	586,863	135,662	609,731	719,148	1,080,665	200,745	-	-	3,332,814
2003 June	606,625	130,450	586,676	753,436	1,202,966	211,870	-	-	3,492,024
2004 June	569,725	149,362	563,186	785,374	1,222,895	227,120	-	-	3,517,663
2005 June	566,525	166,649	539,261	879,824	1,210,377	241,370	-	-	3,604,006
2006 June	532,725	159,281	514,793	815,218	1,213,312	254,620	268,345	128,895	3,887,188
2007 June	499,525	153,094	489,780	829,788	1,216,092	261,995	230,010	205,540	3,885,824
2008 June	475,275	-	464,333	868,128	1,217,704	273,495	230,010	202,540	3,731,485
2009 June	470,700	-	283,250	889,038	1,213,884	283,895	320,010	199,540	3,660,317
2010 June	-	-	-	920,931	1,209,202	290,382	327,310	221,290	2,969,115
2011 June	-	-	-	871,164	1,208,963	294,076	384,310	-	2,758,513
2012 June	-	-	-	595,988	1,208,103	303,226	402,910	-	2,510,227
2013 June	-	-	-	563,500	1,206,685	312,038	420,510	78,540	2,581,273
2014 June	-	-	-	565,126	1,204,465	279,788	432,110	178,540	2,660,029
2015 June	-	-	-	-	1,196,686	257,500	442,910	200,040	2,097,136
2016 June	-	-	-	-	1,193,349	-	452,910	220,478	1,866,737
2017 June	-	-	-	-	1,189,265	-	457,110	214,853	1,861,227
2018 June	-	-	-	-	1,199,194	-	465,710	208,853	1,873,756
2019 June	-	-	-	-	1,193,497	-	473,510	202,853	1,869,860
2020 June	-	-	-	-	1,107,921	-	485,510	221,853	1,815,283
2021 June	-	-	-	-	-	-	496,510	214,765	711,275
2022 June	-	-	-	-	-	-	506,510	207,590	714,100
2023 June	-	-	-	-	-	-	510,510	205,240	715,750
2024 June	-	-	-	-	-	-	518,710	217,500	736,210
2025 June	-	-	-	-	-	-	505,688	208,800	714,488
2026 June	-	-	-	-	-	-	487,238	-	487,238
2027 June	-	-	-	-	-	-	468,675	-	468,675
Total	\$ 9,802,400	\$ 1,956,101	\$ 8,415,041	\$ 13,227,038	\$ 23,566,357	\$ 3,879,821	\$ 9,287,025	\$ 3,537,708	\$ 73,671,490

CITY OF WIXOM, MICHIGAN

Principal Payments

4/2/2014

Date	Civic Center	L DFA	Wastewater	Major Road I&II	Water Seg I,II,III,IV	DPW & Fire Construction Bonds	DDA Development Series 1	SAD	Total
1991 June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1992 June	-	-	-	-	-	-	-	-	-
1993 June	25,000	50,000	-	-	-	-	-	-	75,000
1994 June	50,000	50,000	-	-	-	-	-	-	100,000
1995 June	100,000	50,000	-	-	-	-	-	-	150,000
1996 June	125,000	50,000	385,000	-	-	-	-	-	560,000
1997 June	175,000	50,000	405,000	185,000	-	-	-	-	815,000
1998 June	225,000	75,000	435,000	355,000	-	-	-	-	1,090,000
1999 June	275,000	75,000	470,000	255,000	-	-	-	-	1,075,000
2000 June	325,000	75,000	435,000	285,000	-	-	-	-	1,120,000
2001 June	375,000	75,000	470,000	315,000	390,000	-	-	-	1,625,000
2002 June	425,000	100,000	435,000	365,000	705,000	70,000	-	-	2,100,000
2003 June	460,000	100,000	435,000	415,000	739,218	85,000	-	-	2,234,218
2004 June	455,000	125,000	435,000	465,000	794,037	105,000	-	-	2,379,037
2005 June	470,000	150,000	435,000	495,000	798,856	125,000	-	-	2,473,856
2006 June	455,000	150,000	435,000	585,000	823,676	145,000	-	75,000	2,668,676
2007 June	440,000	150,000	435,000	620,000	848,676	160,000	-	100,000	2,753,676
2008 June	435,000	-	435,000	680,000	873,495	180,000	-	100,000	2,703,495
2009 June	450,000	-	275,000	725,000	893,314	200,000	90,000	100,000	2,733,314
2010 June	-	-	-	838,000	913,134	264,800	100,000	125,000	2,240,934
2011 June	-	-	-	805,000	937,953	260,000	160,000	-	2,162,953
2012 June	-	-	-	555,000	962,772	275,000	185,000	-	1,977,772
2013 June	-	-	-	535,000	987,592	290,000	210,000	-	2,022,592
2014 June	-	-	-	550,000	1,012,411	265,000	230,000	100,000	2,157,411
2015 June	-	-	-	-	1,032,230	250,000	250,000	125,000	1,657,230
2016 June	-	-	-	-	1,057,049	-	270,000	150,000	1,477,049
2017 June	-	-	-	-	1,081,869	-	285,000	150,000	1,516,869
2018 June	-	-	-	-	1,121,507	-	305,000	150,000	1,576,507
2019 June	-	-	-	-	1,146,327	-	325,000	150,000	1,621,327
2020 June	-	-	-	-	1,090,968	-	350,000	175,000	1,615,968
2021 June	-	-	-	-	-	-	375,000	175,000	550,000
2022 June	-	-	-	-	-	-	400,000	175,000	575,000
2023 June	-	-	-	-	-	-	420,000	180,000	600,000
2024 June	-	-	-	-	-	-	445,000	200,000	645,000
2025 June	-	-	-	-	-	-	450,000	200,000	650,000
2026 June	-	-	-	-	-	-	450,000	-	450,000
2027 June	-	-	-	-	-	-	450,000	-	450,000
Total	\$ 5,265,000	\$ 1,325,000	\$ 5,920,000	\$ 9,028,000	\$ 18,210,084	\$ 2,674,800	\$ 5,750,000	\$ 2,430,000	\$ 50,602,884

Interest Payments

4/2/2014

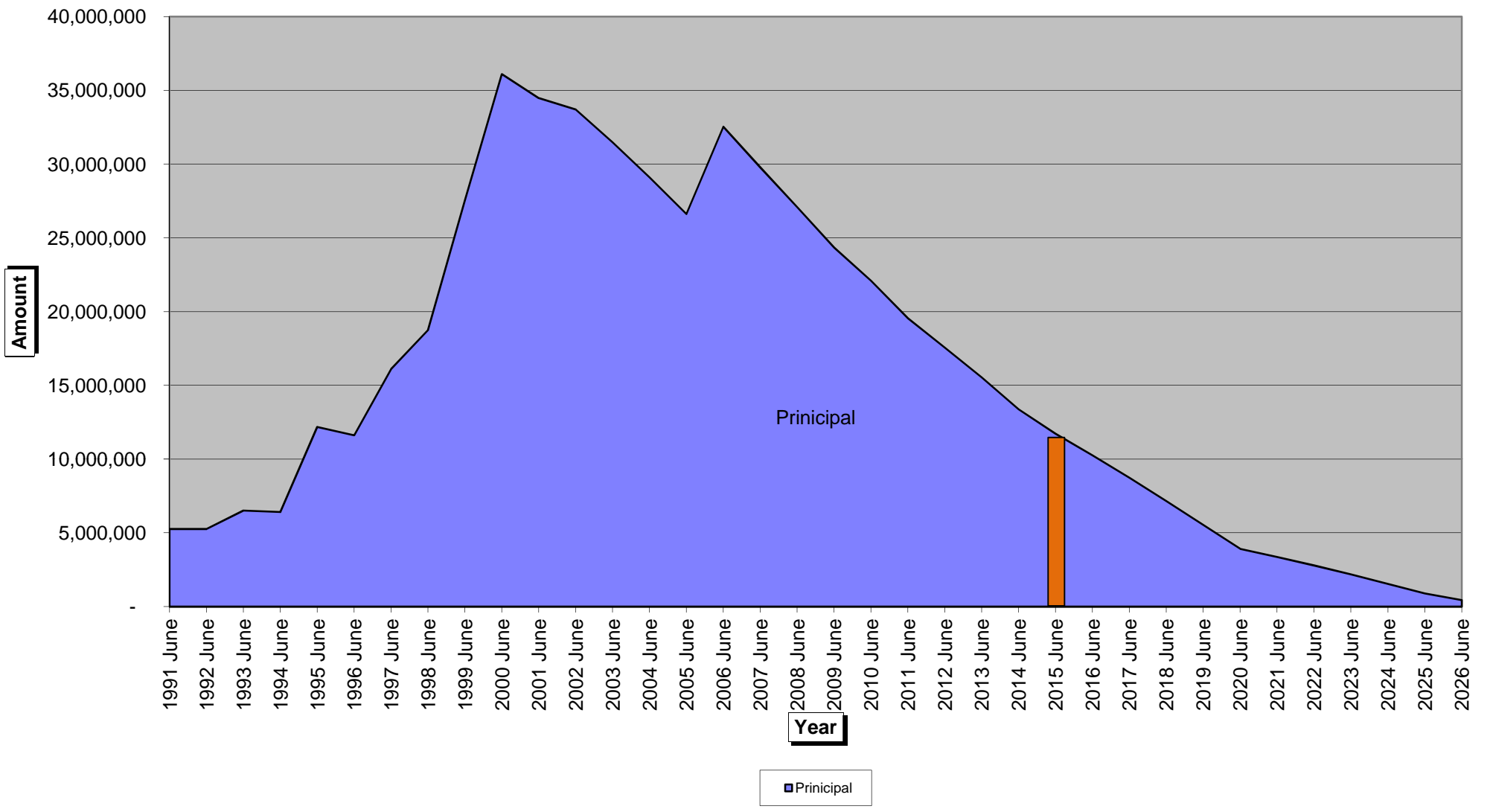
Date	Civic Center	LDFA	Wastewater	Major Road I&I	Water Seg I	Water Seg II	Water Seg III	Water Seg IV	DPW & Fire Construction Bonds	DDA Development Series 1	SAD	Total
1991 June	\$ 166,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,979
1992 June	400,750	-	-	-	-	-	-	-	-	-	-	400,750
1993 June	400,750	49,764	-	-	-	-	-	-	-	-	-	450,514
1994 June	399,226	71,973	-	-	-	-	-	-	-	-	-	471,199
1995 June	394,926	68,411	251,817	-	-	-	-	-	-	-	-	715,154
1996 June	385,926	64,849	300,648	-	-	-	-	-	-	-	-	751,423
1997 June	374,676	61,287	284,038	315,733	-	-	-	-	-	-	-	1,035,733
1998 June	358,926	56,834	265,014	314,806	-	-	-	-	-	-	-	995,580
1999 June	338,676	51,490	243,385	395,636	17,094	-	-	-	-	-	-	1,046,281
2000 June	313,926	46,146	220,995	381,586	76,019	73,262	-	-	-	-	-	1,111,934
2001 June	284,676	40,849	198,135	367,612	90,808	151,590	72,358	-	187,701	-	-	1,393,730
2002 June	161,863	35,662	174,731	354,148	87,793	145,438	142,435	-	130,745	-	-	1,232,814
2003 June	146,625	30,450	151,676	338,436	82,741	139,188	153,523	88,297	126,870	-	-	1,257,806
2004 June	114,725	24,362	128,186	320,374	78,825	132,750	152,040	65,243	122,120	-	-	1,138,626
2005 June	96,525	16,649	104,261	384,824	74,789	126,188	147,996	62,548	116,370	-	-	1,130,150
2006 June	77,725	9,281	79,793	230,218	70,633	119,438	139,958	59,608	109,620	268,345	53,895	1,218,512
2007 June	59,525	3,094	54,780	209,788	66,416	112,500	131,833	56,668	101,995	230,010	105,540	1,132,148
2008 June	40,275	-	29,333	188,128	62,139	105,375	123,458	53,238	93,495	230,010	102,540	1,027,990
2009 June	20,700	-	8,250	164,038	57,741	98,125	114,896	49,808	83,895	230,010	99,540	927,002
2010 June	-	-	-	82,931	53,223	90,750	106,208	45,888	25,582	227,310	96,290	728,182
2011 June	-	-	-	66,164	48,584	83,125	97,333	41,968	34,076	224,310	-	595,560
2012 June	-	-	-	40,988	43,825	75,250	88,208	38,048	28,226	217,910	-	532,455
2013 June	-	-	-	28,500	38,946	67,188	78,833	34,128	22,038	210,510	78,540	558,682
2014 June	-	-	-	15,126	33,946	58,938	69,208	29,963	14,788	202,110	78,540	502,618
2015 June	-	-	-	-	28,825	50,500	59,333	25,798	7,500	192,910	75,040	439,906
2016 June	-	-	-	-	23,584	41,875	49,208	21,633	-	182,910	70,478	389,687
2017 June	-	-	-	-	18,223	33,000	38,833	17,340	-	172,110	64,853	344,358
2018 June	-	-	-	-	12,680	23,875	28,083	13,048	-	160,710	58,853	297,249
2019 June	-	-	-	-	6,958	14,500	16,958	8,755	-	148,510	52,853	248,533
2020 June	-	-	-	-	2,033	4,875	5,667	4,378	-	135,510	46,853	199,315
2021 June	-	-	-	-	-	-	-	-	-	121,510	39,765	161,275
2022 June	-	-	-	-	-	-	-	-	-	106,510	32,590	139,100
2023 June	-	-	-	-	-	-	-	-	-	90,510	25,240	115,750
2024 June	-	-	-	-	-	-	-	-	-	73,710	17,500	91,210
2025 June	-	-	-	-	-	-	-	-	-	55,688	8,800	64,488
2026 June	-	-	-	-	-	-	-	-	-	37,238	-	37,238
2027 June	-	-	-	-	-	-	-	-	-	18,675	-	18,675
Total	\$ 4,537,400	\$ 631,101	\$ 2,495,041	\$ 4,199,038	\$ 1,075,824	\$ 1,747,727	\$ 1,816,373	\$ 716,349	\$ 1,205,021	\$ 3,537,025	\$ 1,107,708	\$ 23,068,606

Outstanding Debt

4/2/2014

Date	Civic Center	LDFA	Wastewater	Major Road I	Major Road II	Water Seg 1	Water Seg II	Water Seg III	Water Seg 4	DPW & Fire Bonds	DDA Development Series 1	SAD	Total
1991 June	\$ 5,265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,265,000
1992 June	5,265,000	-	-	-	-	-	-	-	-	-	-	-	5,265,000
1993 June	5,240,000	1,275,000	-	-	-	-	-	-	-	-	-	-	6,515,000
1994 June	5,190,000	1,225,000	-	-	-	-	-	-	-	-	-	-	6,415,000
1995 June	5,090,000	1,175,000	5,920,000	-	-	-	-	-	-	-	-	-	12,185,000
1996 June	4,965,000	1,125,000	5,535,000	-	-	-	-	-	-	-	-	-	11,625,000
1997 June	4,790,000	1,075,000	5,130,000	5,110,000	-	-	-	-	-	-	-	-	16,105,000
1998 June	4,565,000	1,000,000	4,695,000	4,755,000	3,733,000	-	-	-	-	-	-	-	18,748,000
1999 June	4,290,000	925,000	4,225,000	4,600,000	3,633,000	3,691,753	6,180,000	-	-	-	-	-	27,544,753
2000 June	3,965,000	850,000	3,790,000	4,425,000	3,523,000	3,691,753	6,180,000	7,003,331	-	2,674,800	-	-	36,102,884
2001 June	3,590,000	775,000	3,320,000	4,225,000	3,408,000	3,541,753	5,940,000	7,003,331	-	2,674,800	-	-	34,477,884
2002 June	3,165,000	675,000	2,885,000	3,975,000	3,293,000	3,386,753	5,695,000	6,698,331	1,335,000	2,604,800	-	-	33,712,884
2003 June	2,705,000	575,000	2,450,000	3,675,000	3,178,000	3,232,535	5,440,000	6,388,331	1,315,000	2,519,800	-	-	31,478,666
2004 June	2,250,000	450,000	2,015,000	3,325,000	3,063,000	3,073,498	5,180,000	6,068,331	1,260,000	2,414,800	-	-	29,099,629
2005 June	1,780,000	300,000	1,580,000	2,950,000	2,943,000	2,909,642	4,915,000	5,758,331	1,200,000	2,289,800	-	-	26,625,773
2006 June	1,325,000	150,000	1,145,000	2,525,000	2,783,000	2,740,966	4,640,000	5,438,331	1,140,000	2,144,800	5,750,000	2,755,000	32,537,097
2007 June	885,000	-	710,000	2,075,000	2,613,000	2,572,290	4,360,000	5,108,331	1,070,000	1,984,800	5,750,000	2,655,000	29,783,421
2008 June	450,000	-	275,000	1,600,000	2,408,000	2,398,795	4,070,000	4,768,331	1,000,000	1,804,800	5,750,000	2,555,000	27,079,926
2009 June	-	-	-	1,100,000	2,183,000	2,220,481	3,780,000	4,423,331	920,000	1,604,800	5,660,000	2,455,000	24,346,612
2010 June	-	-	-	565,000	1,880,000	2,037,347	3,480,000	4,073,331	840,000	1,340,000	5,560,000	2,330,000	22,105,678
2011 June	-	-	-	-	1,640,000	1,849,394	3,170,000	3,713,331	760,000	1,080,000	5,400,000	1,930,000	19,542,725
2012 June	-	-	-	-	1,085,000	1,656,622	2,850,000	3,343,331	680,000	805,000	5,215,000	1,930,000	17,564,953
2013 June	-	-	-	-	550,000	1,459,031	2,525,000	2,963,331	595,000	515,000	5,005,000	1,930,000	15,542,362
2014 June	-	-	-	-	-	1,256,620	2,190,000	2,573,331	510,000	250,000	4,775,000	1,830,000	13,384,951
2015 June	-	-	-	-	-	1,049,390	1,850,000	2,173,331	425,000	-	4,525,000	1,705,000	11,727,721
2016 June	-	-	-	-	-	837,340	1,500,000	1,763,331	340,000	-	4,255,000	1,555,000	10,250,671
2017 June	-	-	-	-	-	620,472	1,140,000	1,343,331	255,000	-	3,970,000	1,405,000	8,733,803
2018 June	-	-	-	-	-	393,964	770,000	903,331	170,000	-	3,665,000	1,255,000	7,157,295
2019 June	-	-	-	-	-	162,637	390,000	453,331	85,000	-	3,340,000	1,105,000	5,535,968
2020 June	-	-	-	-	-	-	-	-	-	-	2,990,000	930,000	3,920,000
2021 June	-	-	-	-	-	-	-	-	-	-	2,615,000	755,000	3,370,000
2022 June	-	-	-	-	-	-	-	-	-	-	2,215,000	580,000	2,795,000
2023 June	-	-	-	-	-	-	-	-	-	-	1,795,000	400,000	2,195,000
2024 June	-	-	-	-	-	-	-	-	-	-	1,350,000	200,000	1,550,000
2025 June	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000
2026 June	-	-	-	-	-	-	-	-	-	-	450,000	-	450,000
2027 June	-	-	-	-	-	-	-	-	-	-	-	-	-

Total City Debt - Principal



CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Major Road Bonds Series I & II

Dated: December 1, 1997

Amount of Originally Issued Debt - \$3,650,000 & \$5,370,000

Interest Rate: Various

Date of Fiscal Year	Due May Principal	Due May Interest	Due Nov. Interest	Total	Interest Rate	Balance Principal 9,028,000
1997 June	\$ 185,000	\$ 126,293	\$ 189,440	\$ 500,733	Var.	\$ 8,843,000
1998 June	355,000	193,878	120,928	669,806	0.00%	8,488,000
1999 June	255,000	197,818	197,818	650,636	4.75%	8,233,000
2000 June	285,000	190,793	190,793	666,586	4.75%	7,948,000
2001 June	315,000	183,806	183,806	682,612	4.75%	7,633,000
2002 June	365,000	177,074	177,074	719,148	4.75%	7,268,000
2003 June	415,000	169,218	169,218	753,436	4.75%	6,853,000
2004 June	465,000	160,187	160,187	785,374	4.75%	6,388,000
2005 June	495,000	126,196	149,931	771,127	4.80%	5,893,000
2006 June	585,000	115,109	115,109	815,218	4.80%	5,308,000
2007 June	620,000	104,894	104,894	829,788	4.80%	4,688,000
2008 June	680,000	94,064	94,064	868,128	4.80%	4,008,000
2009 June	725,000	82,019	82,019	889,038	4.80%	3,283,000
2010 June	838,000	45,769	37,162	920,931	4.80%	2,445,000
2011 June	805,000	33,082	33,082	871,164	2.25%	1,640,000
2012 June	555,000	20,494	20,494	595,988	2.25%	1,085,000
2013 June	535,000	14,250	14,250	563,500	2.50%	550,000
2014 June	550,000	7,563	7,563	565,126	2.75%	-
Total	\$ 9,028,000	\$ 2,042,508	\$ 2,047,833	\$ 13,118,341		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1998A

Year 1999

Amount of Originally Issued Debt - \$3,691,753 (\$3,895,000)

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 3,691,753
Jun-99	\$ -	\$ -	\$ 17,094	\$ 17,094	0.00%	\$ 3,691,753
Jun-00	-	33,508	42,511	76,019	2.50%	3,691,753
Jun-01	150,000	45,627	45,181	240,808	2.50%	3,541,753
Jun-02	155,000	45,504	42,289	242,793	2.50%	3,386,753
Jun-03	154,218	42,334	40,407	236,959	2.50%	3,232,535
Jun-04	159,037	40,407	38,419	237,863	2.50%	3,073,498
Jun-05	163,856	38,419	36,371	238,646	2.50%	2,909,642
Jun-06	168,676	36,371	34,262	239,308	2.50%	2,740,966
Jun-07	168,676	34,262	32,154	235,091	2.50%	2,572,290
Jun-08	173,495	32,154	29,985	235,634	2.50%	2,398,795
Jun-09	178,314	29,985	27,756	236,055	2.50%	2,220,481
Jun-10	183,134	27,756	25,467	236,356	2.50%	2,037,347
Jun-11	187,953	25,467	23,117	236,537	2.50%	1,849,394
Jun-12	192,772	23,117	20,708	236,597	2.50%	1,656,622
Jun-13	197,592	20,708	18,238	236,537	2.50%	1,459,031
Jun-14	202,411	18,238	15,708	236,356	2.50%	1,256,620
Jun-15	207,230	15,708	13,117	236,055	2.50%	1,049,390
Jun-16	212,049	13,117	10,467	235,634	2.50%	837,340
Jun-17	216,869	10,467	7,756	235,091	2.50%	620,472
Jun-18	226,507	7,756	4,925	239,188	2.50%	393,964
Jun-19	231,327	4,925	2,033	238,284	2.50%	162,637
Jun-20	162,637	2,033	-	164,670	2.50%	0
Total	\$ 3,691,753	\$ 547,861	\$ 527,963	\$ 4,767,577		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 1999

Amount of Originally Issued Debt - \$6,180,000

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 6,180,000
Jun-99	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 6,180,000
Jun-00	-	10,131	63,132	73,262	2.50%	6,180,000
Jun-01	240,000	77,340	74,250	391,590	2.50%	5,940,000
Jun-02	245,000	74,250	71,188	390,438	2.50%	5,695,000
Jun-03	255,000	71,188	68,000	394,188	2.50%	5,440,000
Jun-04	260,000	68,000	64,750	392,750	2.50%	5,180,000
Jun-05	265,000	64,750	61,438	391,188	2.50%	4,915,000
Jun-06	275,000	61,438	58,000	394,438	2.50%	4,640,000
Jun-07	280,000	58,000	54,500	392,500	2.50%	4,360,000
Jun-08	290,000	54,500	50,875	395,375	2.50%	4,070,000
Jun-09	290,000	50,875	47,250	388,125	2.50%	3,780,000
Jun-10	300,000	47,250	43,500	390,750	2.50%	3,480,000
Jun-11	310,000	43,500	39,625	393,125	2.50%	3,170,000
Jun-12	320,000	39,625	35,625	395,250	2.50%	2,850,000
Jun-13	325,000	35,625	31,563	392,188	2.50%	2,525,000
Jun-14	335,000	31,563	27,375	393,938	2.50%	2,190,000
Jun-15	340,000	27,375	23,125	390,500	2.50%	1,850,000
Jun-16	350,000	23,125	18,750	391,875	2.50%	1,500,000
Jun-17	360,000	18,750	14,250	393,000	2.50%	1,140,000
Jun-18	370,000	14,250	9,625	393,875	2.50%	770,000
Jun-19	380,000	9,625	4,875	394,500	2.50%	390,000
Jun-20	390,000	4,875	-	394,875	2.50%	-
Total	\$ 6,180,000	\$ 886,033	\$ 861,694	\$ 7,927,727		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 2000

Amount of Originally Issued Debt - \$7,003,331 (\$7,290,000)

Interest Rate: 2.50

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 7,003,331
Jun-99	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 7,003,331
Jun-00	-	-	-	-	2.50%	7,003,331
Jun-01	-	14,985	57,374	72,358	2.50%	7,003,331
Jun-02	305,000	67,901	74,534	447,435	2.50%	6,698,331
Jun-03	310,000	75,503	78,020	463,523	2.50%	6,388,331
Jun-04	320,000	78,020	74,020	472,040	2.50%	6,068,331
Jun-05	310,000	76,017	71,979	457,996	2.50%	5,758,331
Jun-06	320,000	71,979	67,979	459,958	2.50%	5,438,331
Jun-07	330,000	67,979	63,854	461,833	2.50%	5,108,331
Jun-08	340,000	63,854	59,604	463,458	2.50%	4,768,331
Jun-09	345,000	59,604	55,292	459,896	2.50%	4,423,331
Jun-10	350,000	55,292	50,917	456,208	2.50%	4,073,331
Jun-11	360,000	50,917	46,417	457,333	2.50%	3,713,331
Jun-12	370,000	46,417	41,792	458,208	2.50%	3,343,331
Jun-13	380,000	41,792	37,042	458,833	2.50%	2,963,331
Jun-14	390,000	37,042	32,167	459,208	2.50%	2,573,331
Jun-15	400,000	32,167	27,167	459,333	2.50%	2,173,331
Jun-16	410,000	27,167	22,042	459,208	2.50%	1,763,331
Jun-17	420,000	22,042	16,792	458,833	2.50%	1,343,331
Jun-18	440,000	16,792	11,292	468,083	2.50%	903,331
Jun-19	450,000	11,292	5,667	466,958	2.50%	453,331
Jun-20	453,331	5,667	-	458,998	2.50%	-
Total	\$ 7,003,331	\$ 922,425	\$ 893,948	\$ 8,819,704		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

Water Bonds, Series 1999

Year 2001

Amount of Originally Issued Debt - \$1,335,000

Interest Rate: 4.90%-5.15%

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 1,335,000
Jun-02	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 1,335,000
Jun-03	20,000	55,185	33,111	108,297	4.90%	1,315,000
Jun-04	55,000	32,621	32,621	120,243	4.90%	1,260,000
Jun-05	60,000	31,274	31,274	122,548	4.90%	1,200,000
Jun-06	60,000	29,804	29,804	119,608	4.90%	1,140,000
Jun-07	70,000	28,334	28,334	126,668	4.90%	1,070,000
Jun-08	70,000	26,619	26,619	123,238	4.90%	1,000,000
Jun-09	80,000	24,904	24,904	129,808	4.90%	920,000
Jun-10	80,000	22,944	22,944	125,888	4.90%	840,000
Jun-11	80,000	20,984	20,984	121,968	4.90%	760,000
Jun-12	80,000	19,024	19,024	118,048	4.90%	680,000
Jun-13	85,000	17,064	17,064	119,128	4.90%	595,000
Jun-14	85,000	14,981	14,981	114,963	4.90%	510,000
Jun-15	85,000	12,899	12,899	110,798	4.90%	425,000
Jun-16	85,000	10,816	10,816	106,633	5.05%	340,000
Jun-17	85,000	8,670	8,670	102,340	5.05%	255,000
Jun-18	85,000	6,524	6,524	98,048	5.05%	170,000
Jun-19	85,000	4,378	4,378	93,755	5.15%	85,000
Jun-20	85,000	2,189	2,189	89,378	5.15%	-
Total	\$ 1,335,000	\$ 369,212	\$ 347,138	\$ 2,051,349		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

DPW & Fire Construction Bonds

Year 2000

Amount of Originally Issued Debt - \$2,615,000

Interest Rate: 5.1832

Date of Fiscal Year	Due October Principal	Due October Interest	Due May Interest	Total	Interest Rate	Balance Principal 2,674,800
Jun-99	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 2,674,800
Jun-00	-	-	-	-	0.00%	2,674,800
Jun-01	-	121,454	66,248	187,701	0.00%	2,674,800
Jun-02	70,000	66,248	64,498	200,745	5.00%	2,604,800
Jun-03	85,000	64,498	62,373	211,870	5.00%	2,519,800
Jun-04	105,000	62,373	59,748	227,120	5.00%	2,414,800
Jun-05	125,000	59,748	56,623	241,370	5.00%	2,289,800
Jun-06	145,000	56,623	52,998	254,620	5.00%	2,144,800
Jun-07	160,000	52,998	48,998	261,995	5.00%	1,984,800
Jun-08	180,000	48,998	44,498	273,495	5.00%	1,804,800
Jun-09	200,000	44,498	39,398	283,895	5.10%	1,604,800
Jun-10	264,800	5,610	19,972	290,382	5.10%	1,340,000
Jun-11	260,000	17,038	17,038	294,076	2.25%	1,080,000
Jun-12	275,000	14,113	14,113	303,226	2.25%	805,000
Jun-13	290,000	11,019	11,019	312,038	2.50%	515,000
Jun-14	265,000	7,394	7,394	279,788	2.75%	250,000
Jun-15	250,000	3,750	3,750	257,500	3.00%	-
Total	\$ 2,674,800	\$ 636,358	\$ 568,664	\$ 3,879,821		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

DDA/VCA Development Bonds

Year 2005

Amount of Originally Issued Debt - \$5,750,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due October Principal	Due October Interest	Due May Interest	Total	Interest Rate	Balance Principal 5,750,000
Jun-06	\$ -	\$ 153,340	\$ 115,005	\$ 268,345	0.00%	\$ 5,750,000
Jun-07	-	115,005	115,005	230,010	0.00%	5,750,000
Jun-08	-	115,005	115,005	230,010	0.00%	5,750,000
Jun-09	90,000	115,005	115,005	320,010	3.00%	5,660,000
Jun-10	100,000	113,655	113,655	327,310	3.00%	5,560,000
Jun-11	160,000	112,155	112,155	384,310	4.00%	5,400,000
Jun-12	185,000	108,955	108,955	402,910	4.00%	5,215,000
Jun-13	210,000	105,255	105,255	420,510	4.00%	5,005,000
Jun-14	230,000	101,055	101,055	432,110	4.00%	4,775,000
Jun-15	250,000	96,455	96,455	442,910	4.00%	4,525,000
Jun-16	270,000	91,455	91,455	452,910	4.00%	4,255,000
Jun-17	285,000	86,055	86,055	457,110	4.00%	3,970,000
Jun-18	305,000	80,355	80,355	465,710	4.00%	3,665,000
Jun-19	325,000	74,255	74,255	473,510	4.00%	3,340,000
Jun-20	350,000	67,755	67,755	485,510	4.00%	2,990,000
Jun-21	375,000	60,755	60,755	496,510	4.00%	2,615,000
Jun-22	400,000	53,255	53,255	506,510	4.00%	2,215,000
Jun-23	420,000	45,255	45,255	510,510	4.00%	1,795,000
Jun-24	445,000	36,855	36,855	518,710	4.05%	1,350,000
Jun-25	450,000	27,844	27,844	505,688	4.10%	900,000
Jun-26	450,000	18,619	18,619	487,238	4.13%	450,000
Jun-27	450,000	9,338	9,338	468,675	4.15%	-
Total	\$ 5,750,000	\$ 1,787,680	\$ 1,749,345	\$ 9,287,025		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

SAD Tribute Drainage Districts (Defeased)

Year 2005, Defeased in FY2011-\$2,330,000 (Balance \$1,930,000)

Amount of Originally Issued Debt - \$2,830,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 1,930,000
6/1/2011-Defea: \$	-	\$ -	\$ -	\$ -	3.25%	\$ 1,930,000
Jun-12	-	-	-	-	3.50%	1,930,000
Jun-13	-	39,270	39,270	78,540	3.50%	1,930,000
Jun-14	100,000	39,270	39,270	178,540	3.50%	1,830,000
Jun-15	125,000	37,520	37,520	200,040	3.65%	1,705,000
Jun-16	150,000	35,239	35,239	220,478	3.75%	1,555,000
Jun-17	150,000	32,426	32,426	214,853	4.00%	1,405,000
Jun-18	150,000	29,426	29,426	208,853	4.00%	1,255,000
Jun-19	150,000	26,426	26,426	202,853	4.00%	1,105,000
Jun-20	175,000	23,426	23,426	221,853	4.05%	930,000
Jun-21	175,000	19,883	19,883	214,765	4.10%	755,000
Jun-22	175,000	16,295	16,295	207,590	4.20%	580,000
Jun-23	180,000	12,620	12,620	205,240	4.30%	400,000
Jun-24	200,000	8,750	8,750	217,500	4.35%	200,000
Jun-25	200,000	4,400	4,400	208,800	4.40%	-
Total	\$ 1,930,000	\$ 324,951	\$ 324,951	\$ 2,579,903		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

SAD Tribute Drainage Districts

Year 2005

Amount of Originally Issued Debt - \$2,830,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due October Principal	Due October Interest	Due April Interest	Total	Interest Rate	Balance Principal 2,830,000
Jun-06	\$ 75,000	\$ -	\$ 53,895	\$ 128,895	3.00%	\$ 2,755,000
Jun-07	100,000	52,770	52,770	205,540	3.00%	2,655,000
Jun-08	100,000	51,270	51,270	202,540	3.00%	2,555,000
Jun-09	100,000	49,770	49,770	199,540	3.25%	2,455,000
Jun-10	125,000	48,145	48,145	221,290	3.25%	2,330,000
6/1/2011-Defeased	125,000	46,114	46,114	217,228	3.25%	2,205,000
Jun-12	125,000	44,083	44,083	213,165	3.50%	2,080,000
Jun-13	125,000	41,895	41,895	208,790	3.50%	1,955,000
Jun-14	125,000	39,708	39,708	204,415	3.50%	1,830,000
Jun-15	125,000	37,520	37,520	200,040	3.65%	1,705,000
Jun-16	150,000	35,239	35,239	220,478	3.75%	1,555,000
Jun-17	150,000	32,426	32,426	214,853	4.00%	1,405,000
Jun-18	150,000	29,426	29,426	208,853	4.00%	1,255,000
Jun-19	150,000	26,426	26,426	202,853	4.00%	1,105,000
Jun-20	175,000	23,426	23,426	221,853	4.05%	930,000
Jun-21	175,000	19,883	19,883	214,765	4.10%	755,000
Jun-22	175,000	16,295	16,295	207,590	4.20%	580,000
Jun-23	180,000	12,620	12,620	205,240	4.30%	400,000
Jun-24	200,000	8,750	8,750	217,500	4.35%	200,000
Jun-25	200,000	4,400	4,400	208,800	4.40%	-
Total	\$ 2,830,000	\$ 620,165	\$ 674,060	\$ 4,124,225		

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Fiscal Year 2014-2015

Program Strategies: Water Utility System

PROGRAM DESCRIPTION:

This fund serves as the repositories for monies received by the City from the operation of the water system, bond sales, grants, payments, and capital improvement expenditures from proceeds realized from the water utility system. The City uses these monies for the maintenance and improvement of our water distribution system, elevated storage tank and booster station facility and payment for water provided by Detroit Water and Sewer Department (DWSD). The funds supplied from utility revenue are used to cover the cost of providing the current level of maintenance and planned capital improvement for the distribution system in the City.

ACHIEVEMENT GOALS FOR FY 2014-15:

- Continuation of capital improvement program for replacement and repair of various hydrants and gate wells within the distribution system.
- Continuation of capital improvement program for replacement older water meters in the system.
- Continue with the implementation of a Municipal Water System Cross-Connection Control Program in accordance with State of Michigan's Part 14 of Act 399 and the Rules promulgated pursuant to the Act to eliminate any potential of contamination into the water system, including residential customers.
- Continue new rate structure to keep fund fiscally sound.
- Review of the Water System Emergency Operating Plan.

BUDGET HIGHLIGHTS:

60 18-41 8304 - Detroit Water Charge: This fund is used for the payment of Wixom's water use through the rates and increases imposed by Detroit (DWSD). These costs are paid through utility revenues. The wholesale rate for DWSD was increased due to system wide capital improvements (\$2,103,604).

60 18-41 8305 - Contract Operations (United Water): This fund is used for the monthly payment to United Water for the operation and maintenance of the City's metering, booster station, elevated storage tank, water wells, and the distribution system. The noted increase is as a result of estimated CPI increase for the calendar year. Funding for this increase is paid through utility revenues (\$340,106).

60 11-93 9800 - Capital Improvements: Funds within this account are proposed for system maintenance, meter replacement and maintaining the water tower and other contract repairs and replacements (\$136,000).

CITY OF WIXOM, MICHIGAN

Water (Fund 60)
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
60 02-01 4000	Real Property Tax	\$ 963,371	\$ 961,194	\$ 916,062	\$ 961,194	\$ 966,183	\$ 966,183	\$ 966,183
60 02-01 4002	Personal Property Tax	218,156	264,207	257,080	264,207	247,347	247,347	247,347
60 02-01 4003	Property Taxes - LDFA/DDA	-	-	-	-	-	-	-
60 02-01 4004	Industrial Facilities Tax	11,743	11,224	11,223	11,224	13,048	13,048	13,048
60 02-01 4008	Delinquent Pers. Prop	(26,480)	-	-	-	-	-	-
60 02-01 4010	Maple North Income	1,417	-	-	1,372	1,399	1,399	1,399
60 02-01 4012	MTT/Bd of Review-Delinq	12,519	-	-	-	-	-	-
60 02-01 4013	IFT Job Shortfall Revenue	1,483	-	668	1,024	957	957	957
60 02-01 4020	Delinq Int & Pen	3,420	-	1,063	1,100	1,070	1,070	1,070
60 02-03 4077	Connection Permit Fees	25,080	15,000	11,770	15,000	15,000	15,450	15,914
60 05-00 4261	Utility Revenues	2,061,536	2,208,924	1,116,860	2,208,924	2,405,000	2,645,500	2,910,050
60 05-00 4263	Meter Maintenance Revenue	40,221	133,000	51,509	133,000	175,000	175,000	175,000
60 05-00 4266	Delinquent - Util Charge	107,461	-	-	-	-	-	-
60 05-00 4268	Delinquent Prior Yrs	4,495	-	-	-	-	-	-
60 06-00 5898	Lines Contribution - Developer	69,185	-	-	-	-	-	-
60 06-00 5899	Contribution - Developer	-	-	-	-	-	-	-
60 06-02 5802	Interest Income	7,270	10,000	3,361	6,722	6,800	6,850	6,900
60 06-02 5803	Interest Income - Permit	133	100	48	100	100	100	100
Total revenues		3,501,010	3,603,649	2,369,644	3,603,867	3,831,904	4,072,904	4,337,968
Expenditures								
60 18-41 8300	Consultants & Personnel	15,280	15,000	434	15,000	15,000	15,000	15,000
60 18-41 8304	Detroit Water Charge	1,764,952	1,895,000	1,009,008	1,895,000	2,103,604	2,261,374	2,589,047
60 18-41 8305	Contract - Operations	314,947	330,200	186,561	330,200	340,106	350,309	360,818
60 18-41 8306	Permit Fee Expenditures	9,195	15,000	4,120	15,000	15,000	15,000	15,000
60 18-41 8307	CAD/GIS Expenditure	8,107	15,000	6,869	15,000	15,000	15,000	15,000
60 18-41 8308	Service Flushing	-	1,000	-	1,000	1,000	1,000	1,000
60 18-41 8309	Water LEAK Assessment Study	-	-	-	-	-	-	-
60 18-41 8310	Administrative Costs	175,630	175,630	102,451	175,630	180,899	180,899	180,899
60 18-41 8311	Cross Connection Control Prog	-	17,000	40	17,000	25,000	26,000	26,000
60 18-41 8312	Other Operations	-	-	-	-	-	-	-
60 18-41 9102	Insurance	28,883	35,522	30,706	30,706	31,627	32,576	33,553
60 18-41 9601	Natural Gas Expense-Water	2,205	3,675	1,187	3,675	3,675	3,675	3,675
60 18-41 9602	Electricity Expense-Water	18,460	13,650	7,307	13,650	15,000	15,000	15,000
60 18-41 9707	Maintenance - Facilities	46,818	-	-	-	-	-	-
60 18-41 9800	Use of Capital Reserve	-	-	107,355	-	-	-	-
60 18-41 9803	Cleaning of Water System	-	5,000	-	5,000	5,000	5,000	5,000
60 18-41 9900	Depreciation	666,319	778,024	390,207	778,024	749,637	753,759	757,000
60 80-00 8907	Interest Expense	212,660	192,055	101,823	192,055	164,456	136,300	107,396
Total expenditures		3,263,456	3,491,756	1,948,068	3,486,940	3,665,004	3,810,892	4,124,388
Revenue over (under) expenditures		237,554	111,893	421,576	116,927	166,900	262,012	213,580
Fund Balance, beginning of the year		27,681,729	27,919,283	27,919,283	27,919,283	28,036,210	28,203,110	28,465,122
Fund Balance, end of the year		\$ 27,919,283	\$ 28,031,176	\$ 28,340,859	\$ 28,036,210	\$ 28,203,110	\$ 28,465,122	\$ 28,678,702

CITY OF WIXOM, MICHIGAN

Capital Improvement

Water Utility Fund

CAPITAL PROJECT TITLE	YEAR 1 2014-2015	YEAR 2 2015-2016	YEAR 3 2016-2017	YEAR 4 2017-2018	YEAR 5 2018-2019	YEAR 6 2019-2020	TOTAL
Distribution, valves, hydrants	16,000	16,000	16,000	16,000	16,000	16,000	96,000
CHANGE Water Meter Replacement Program	15,000	15,000	25,000	25,000	25,000	25,000	130,000
Cross Connection Control Program							-
Water Assessment Study							-
Maple Forest - Roof Repair							-
Telemetry System							-
Maple Forest Standby Well Maintenance							-
Wixom West Tech Standby Well Maintenance							-
Grand Oaks Standby Well maintenance							-
Wixom Business Center Standby Well Maintenance							-
Water Tower Improv. Altitude/Control Valve							-
CHANGE Water Meter Battery Replacements							-
Water Tower Cleaning							-
ADD Water Tower Paint/Recoat	45,000	45,000	45,000	45,000	45,000	45,000	270,000
Water Tower Cathodic Protection System							-
Storz Hydrant Retrofit				10,000			10,000
ADD Water main Extension I-96 (Eng & Const)						50,000	50,000
ADD Replace Service Lead Saddles -- Helfer Phase 1							-
ADD Replace Left Handed Hydrant Isolation Valves							-
Contract Repair & Replace	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Water Main Repairs							-
Flow Meters							-
Valve Replacement Pontiac Trail							-
Meter Reader							-
SCADA generator						75,000	75,000
TOTAL FIXED ASSET ADDITIONS/DELETIONS	136,000	136,000	146,000	156,000	146,000	271,000	991,000

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Fiscal Year 2014-2015

Program Strategies: Wastewater Utility System

PROGRAM DESCRIPTION:

This fund provides for the collection and treatment of municipal wastewater including residential, commercial and industrial waste. Revenues for the fund are derived from various sources, including grants, bond sales and wastewater service billings.

ACHIEVEMENT GOALS FOR FY 2014-15:

- Continue to plan capital upgrades to correspond to the expansion from the sewer expansion from the Milford connection.
- Monitor energy savings after capital improvements are implemented.
- Continue implementation of new rate structure to keep fund fiscally sound.
- Explore new options of sludge disposal to reduce costs.
- Review of the Wastewater System Emergency Operating Plan

BUDGET HIGHLIGHTS:

61 11-93 8305 - Contract Agreements (United Water): This fund is used for the monthly payment to United Water for the operation and maintenance of the City sewage disposal system and the wastewater treatment plant (\$717,189).

61 11-93 9800- Capital Improvements: Funds within this account are proposed for upgrading and replacement of existing essential components of the wastewater system including repairing the lamella plate separators and new sludge thickening equipment (\$1,109,000).

CITY OF WIXOM, MICHIGAN

Wastewater (Fund 61)
6/3/2014

Account Number	Account Category & Account Name	Actual 2012-2013	Current Budget 2013-2014	Actual 7 Months 1/31/14	Estimated Actual 06/30/14	Adopted Budget 2014-2015	Year 2 Projected Budget 2015-2016	Year 3 Projected Budget 2016-2017
Revenues								
61 02-01 4020	Delinq Int & Pen	\$ 388	\$ -	\$ 53	\$ 65	\$ -	\$ -	\$ -
61 02-03 4079	Discharge Monitoring	-	-	-	-	-	-	-
61 02-03 4077	Connection Permit Fees	132,364	-	140,453	152,000	-	-	-
61 05-00 4261	Utility Revenues	1,175,989	1,493,035	659,720	1,493,035	1,453,820	1,653,974	1,817,717
61 05-00 4262	IPP Revenue	68,371	54,000	31,599	54,000	54,000	54,000	54,000
61 05-00 4264	Delinquent Interest/Penalty	-	1,000	-	1,000	1,000	1,000	1,000
61 05-00 4265	Late Charge Income	26,228	25,000	18,857	25,000	25,000	25,000	25,000
61 05-00 4266	Delinquent - Util Charge	53,733	-	-	-	-	-	-
61 05-00 4267	Readiness to Service	-	-	-	-	-	-	-
61 06-00 5898	Lines Contribution - Developer	-	-	-	-	-	-	-
61 06-02 5802	Interest Income	814	1,000	299	700	700	707	714
61 06-02 5803	Interest Income - Debt Fund	-	-	-	-	-	-	-
61 06-02 5804	Interest - Bond Reserve	-	-	-	-	-	-	-
61 06-02 5805	Interest - Replacement Fund	-	-	-	-	-	-	-
61 06-02 5807	Interest - Surplus Fund	17,276	16,000	7,524	15,500	15,500	15,655	15,812
61 06-02 5808	Interest - MNB	782	1,000	1,063	1,400	1,414	1,428	1,442
61 06-02 5809	Interest - Bond Redemption	-	-	-	-	-	-	-
61 06-02 5810	Interest - Sewer Op	80	85	29	60	60	61	62
61 06-02 5811	Interest - Other	9,299	-	-	-	-	-	-
61 06-02 5822	Miscellaneous Income	7,521	-	2,625	2,625	-	-	-
Total revenues		<u>1,492,845</u>	<u>1,591,120</u>	<u>862,222</u>	<u>1,745,385</u>	<u>1,551,494</u>	<u>1,751,825</u>	<u>1,915,747</u>
Expenditures								
61 18-41 8300	Consultants & Personnel	10,921	10,000	10,617	10,617	10,000	10,000	10,000
61 18-41 8301	I&I Study/Flow Monitoring/Cap Imp	-	45,000	-	45,000	45,000	45,000	45,000
61 18-41 8303	Discharge Permit Charges	-	6,000	-	6,000	6,000	6,000	6,000
61 18-41 8305	Contract - Operations	666,876	696,300	394,220	696,300	717,189	731,532	753,478
61 18-41 8306	Sludge Removal	114,284	150,000	83,336	150,000	150,000	150,000	150,000
61 18-41 8307	CAD/GIS Expenditure	8,648	20,000	6,869	20,000	20,000	20,000	20,000
61 18-41 8310	Administrative Costs	175,630	175,630	102,451	175,630	180,899	180,899	180,899
61 18-41 8312	Other Operations	-	-	-	-	-	-	-
61 18-41 8501	Publication and Printing	-	1,000	-	1,000	1,000	1,000	1,000
61 18-41 9102	Insurance Wastewater Fund	38,870	47,804	41,323	41,323	42,563	43,840	45,155
61 18-41 9601	Natural Gas Expense-Sewer	13,483	20,500	2,359	20,500	20,500	20,500	20,500
61 18-41 9602	Electricity Expense-Sewer	217,164	185,000	116,636	185,000	200,000	200,000	200,000
61 18-41 9800	Use of Capital Reserve	-	-	33,652	-	-	-	-
61 18-41 9200	Miscellaneous Expense	151	1,000	48	1,000	1,000	1,000	1,000
61 18-41 9801	Televising and Cleaning	68,404	65,000	27,462	65,000	65,000	65,000	65,000
61 18-41 9900	Depreciation	795,728	977,662	459,364	977,662	798,041	806,254	806,254
Total expenditures		<u>2,110,159</u>	<u>2,400,896</u>	<u>1,278,337</u>	<u>2,395,032</u>	<u>2,257,192</u>	<u>2,281,025</u>	<u>2,304,286</u>
Revenue over (under) expenditures		(617,314)	(809,776)	(416,115)	(649,647)	(705,698)	(529,200)	(388,539)
Fund Balance, beginning of the year		26,726,422	26,109,108	26,109,108	26,109,108	25,459,461	24,753,763	24,224,563
Fund Balance, end of the year		<u>\$26,109,108</u>	<u>\$25,299,332</u>	<u>\$25,692,993</u>	<u>\$25,459,461</u>	<u>\$24,753,763</u>	<u>\$24,224,563</u>	<u>\$23,836,024</u>

CITY OF WIXOM, MICHIGAN

Capital Improvement
Wastewater Utility Fund

CAPITAL PROJECT TITLE	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	TOTAL
	1 2014-2015	2 2015-2016	3 2016-2017	4 2017-2018	5 2018-2019	6 2019-2020	
ENGINEERING							
Secondary Sludge Thickening System Engineering	20,000						20,000
Influent screening System Engineering							-
Aerobic Digester System Engineering						75,000	75,000
Plant Program Logic Controller Installation Engineering					75,000		75,000
Aeration Channel Engineering				40,000			40,000
Sludge Dewatering System Engineering	70,000						70,000
							-
PROJECT DESCRIPTION							
HVAC Improvements		75,000	75,000				150,000
Return Sludge Pump P-5 metering							-
Return Sludge Pump P-7 metering							-
Return Sludge Pump P-8 metering							-
Return Sludge Pump P-6 metering							-
Return Sludge Pump P-9 metering							-
Secondary Sludge Thickening System	135,000						135,000
Lamella Parallel Plate Separator LAM-1	75,000						75,000
Lamella Parallel Plate Separator LAM-2	75,000						75,000
Lamella Parallel Plate Separator LAM-3	75,000						75,000
Lamella Parallel Plate Separator LAM-4	75,000						75,000
Manhole Repairs	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Final Filter FF-1			45,000				45,000
Final Filter FF-2			45,000				45,000
Final Filter FF-3			45,000				45,000
Final Filter FF-4			45,000				45,000
Headwork's Bldg. Recoat Channel and Chamber							-
Influent Pump P-1 Install Variable Frequency Drives							-
Influent Pump P-2 Install Variable Frequency Drives							-
Influent Pump P-3 Install Variable Frequency Drives		50,000					50,000
Influent Pump P-4 Install Variable Frequency Drives		50,000					50,000
Influent Pump Station Electric Chain Hoist							-
Influent Pump Station Channel Monster Rebuild							-
Influent Screening System							-
Instrumentation & Electrical Vaults Install Sump Pumps and Seal							-
Return Sludge Flow Reader		16,000					16,000
Digester Blower B-8							-
Digester Blower B-9							-
Aerobic Digester System						250,000	250,000
Alum Feed Pump P-33 used for Ferric Chloride	24,000						24,000
Plant Program Logic Controller Installation (wiring and controls)						400,000	400,000
Aeration Channel Aerator E-4				100,000			100,000
Aeration Channel Aerator E-5					90,000		90,000
Aeration Channel Aerator E-6							-
Aeration Channel Aerator E-7							-
Roediger Sludge Thickener R-28							-
Roediger Sludge Thickener R-29							-
Industrial Water System P39							-
Industrial Water System P40							-
Generator Portable - Lift Station							-
Grit Washer							-
Grit Room Heaters/Air Exchange							-
Grit Room Lighting							-
Grit Room Gate Valve Repair							-
Grit Handling System							-
Sul-Air Compressor Replacement					100,000		100,000
Sul-Air Compressor Air Dryer							-

CITY OF WIXOM, MICHIGAN

Capital Improvement
Wastewater Utility Fund

CAPITAL PROJECT TITLE	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	TOTAL
	1	2	3	4	5	6	
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	
Secondary Clarifiers Re-coat	75,000						75,000
Laboratory Effluent Sample Line							-
BOD Incubator, Fecal Bath and Drying Oven							-
Portable Sampler							-
Influent Flume Flow Meter			5,000				5,000
Biological Sludge Blower B-6							-
Biological Sludge Blower B-7							-
Biological Sludge Transfer Pump P-27							-
Biological Sludge Transfer Pump P-28							-
Sludge Dewatering System	375,000						375,000
UV Disinfection System North							-
UV Disinfection System South							-
Plant Safety Upgrades							-
Contract Repair & Replace Generator	40,000	50,000	50,000	50,000	50,000	50,000	290,000
Land Application Sludge Storage Tank Improvements						750,000	750,000
ILP VFD and Level Controller	40,000						40,000
Recycle Pump Level Control							-
UV Room Sump Pump Replacement							-
Pipe Gallery Sump Pump Replacement					20,000		20,000
TOTAL	1,109,000	271,000	340,000	220,000	365,000	1,555,000	3,860,000
PROJECT FUNDING SOURCE							
CONTRIB-OTHER FUND	1,109,000	271,000	340,000	220,000	365,000	1,555,000	3,860,000
Total	1,109,000	271,000	340,000	220,000	365,000	1,555,000	3,860,000

These capital items are funded through the Wastewater Enterprise Fund.

City of Wixom, Michigan

Water and Sewer Rate Survey - April 2014

City	Combined Rates	Water Rate	Method	Sewer Rate	Method
Berkley	\$34.30	\$16.40	MCF	\$17.90	MCF
Bingham Farms	\$40.90	\$21.60	MCF	\$19.30	MCF
Wixom FY 2013-2014	\$47.20	\$28.70	MCF	\$18.50	MCF
Wixom FY 2014-2015	\$50.35	\$31.25	MCF	\$19.10	MCF
Troy	\$55.15	\$30.35	MCF	\$24.80	MCF
Milford Village	\$55.30	\$12.00	MCF	\$43.30	MCF
Detroit	\$63.21	\$20.71	MCF	\$42.50	MCF
West Bloomfield	\$68.46	\$30.30	MCF	\$38.16	MCF
Farmington	\$71.56	\$41.40	MCF	\$30.16	MCF
Beverly Hills	\$72.08	\$17.16	MCF	\$54.92	MCF
Madison Heights	\$74.60	\$45.40	MCF	\$29.20	MCF
Waterford	\$74.91	\$15.00	MCF	\$59.91	MCF
Clawson	\$80.50	\$40.25	MCF	\$40.25	MCF
Auburn Hills	\$80.60	\$43.84	MCF	\$36.76	MCF
Southfield	\$84.69	\$34.94	MCF	\$49.75	MCF
Novi	\$85.00	\$42.50	MCF	\$42.50	MCF
Walled Lake	\$85.40	\$46.90	MCF	\$38.50	MCF
Farmington Hills	\$85.90	\$58.44	MCF	\$27.46	MCF
Pontiac	\$86.55	\$32.60	MCF	\$53.95	MCF
Hazel Park	\$86.80	\$41.00	MCF	\$45.80	MCF
Birmingham	\$95.00	\$27.60	MCF	\$67.40	MCF
Rochester Hills	\$95.80	\$48.00	MCF	\$49.90	MCF
Royal Oak	\$96.00	\$27.84	MCF	\$68.16	MCF
Lathrup Village	\$96.77	\$37.66	MCF	\$59.11	MCF
Huntington Woods	\$97.30	\$48.65	MCF	\$48.65	MCF
Oak Park	\$97.56	\$34.10	MCF	\$63.46	MCF
Northville	\$103.50	\$56.00	MCF	\$47.50	MCF
Bloomfield Twp.	\$106.70	\$45.60	MCF	\$61.10	MCF
Ferndale	\$110.00	\$55.00	MCF	\$55.00	MCF
Pleasant Ridge	\$125.36	\$62.68	MCF	\$62.68	MCF
Commerce	\$130.25	\$65.00	MCF	\$65.25	MCF

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Fiscal Year 2014-2015

Appendix A

Financial Management Policies

The City will follow the Financial Management Policies listed below. Recognize that financial conditions may change to warrant a possible deviation from these policies.

Operating Budget Policies

The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debts.

The Budget will provide for adequate maintenance of capital plan and equipment and for their orderly replacement.

The Budget will provide for adequate funding of all retirement systems.

The City will maintain a budgetary control system to help it adhere to the budget.

The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

Each year, the City will update expenditure projections for the next fiscal year. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.

Where possible, the City will integrate performance measurement and productivity indicators with the budget.

Capital Improvement Programs

The City will make all capital improvements in accordance with an adopted Capital Improvement Program.

The City will develop a multi-year plan for capital improvements and update it annually.

The City will enact an annual capital budget based on the multi-year Capital Improvement Plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projects.

The City will coordinate development of the Capital Improvement Budget with development of the Operating Budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and the City priorities, and who's operating and maintenance costs have been included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to council for approval.

The City will determine the least costly financing method for all new projects.

Debt Policies

The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

When possible, on all debt-financed projects, the City will make a down payment of at least ten percent of total project cost from current revenues.

Total debt service for general obligation debt will not exceed an acceptable range as to the total annual locally generated operating revenue.

Total general-obligation debt will not exceed ten to twenty percent of the assessed valuation of taxable property.

Where possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general-obligation bonds.

The City will not use long-term debt for current operations.

The City will retire tax anticipation debt annually and will retire bond anticipation debt within six months after completion of the project.

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

Revenue Policies

The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

The City will estimate its annual revenues by an objective, analytical process.

The City will project revenues for the next fiscal year. Each existing and potential revenue source will be reexamined annually.

The City will maintain sound appraisal procedures to keep property values current. Property will be assessed at fifty percent of full market value.

A review of assessments of all property will be made on an annual basis. Reappraisals will be made of all property at least every ten years.

The City will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected personal property taxes will generally to exceed five percent.

The City will establish all user charges and fees at a level related to the cost of providing the services.

Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The City will automatically revise user fees with review of the governing board to adjust for the effects of inflation.

The City will set fees for other user activities, such as recreational services, at a level determined necessary to partially support the direct and indirect cost of the activity.

Reserve Policies

The City will establish a Capital Planning Fund and will appropriate funds to it annually to provide for timely replacement of equipment/vehicles.

Investment Policies

When permitted by law, the City will combine cash from several different funds for investment purposes.

The City will analyze market conditions and investment securities regularly to determine what yield can be obtained.

The City will attempt to obtain the best possible return on all cash investments.

The accounting system will provide regular information concerning cash position and investment performance.

Accounting, Auditing, and Financial Reporting Policies

The City will establish and maintain a high standard of accounting practices and will implement and follow reporting requirements as stipulated in GASB 34.

The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.

Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

The City will adhere to Public Act 493 which now requires a general appropriation act for all funds except trust and agency, internal service, enterprise, debt service and capital project funds for which the legislative body may pass a special appropriation act. A budget and general appropriations act are required for only the general fund and each special revenue fund. This will exclude the need for budget resolutions for all capital project funds, debt service funds, trust and agency funds, and enterprise funds. These excluded funds will still be discussed and examined during budget sessions, but budget resolutions will not be required on the passage of the Budget.