

City of Wixom, Michigan
Multi-Year Budget
Fiscal Year 2021-2022
Projections: Fiscal Years 2022-2023 / 2023-2024



City Council

Patrick Beagle, Mayor
Thomas Rzeznik, Deputy Mayor
Peter Behrmann, Keenan Gottschall, Tia Gronlund-Fox, Peter Sharpe, Robert Smiley

City Manager

Steven Brown

Management Team

Catherine Buck, City Clerk
Deanna Magee, Community Services/Parks & Recreation
Jeffrey Roberts, Fire
Ronald Moore, Police/Public Safety
Tim Sikma, Public Works
Marilyn Stamper, Finance

Preliminary Submitted: April 13, 2021

Adopted: May 25, 2021

This page left blank intentionally

BUDGET STUDY SESSION CALENDAR

Below is the schedule of Budget Study Session to be held on April 20, 2021. The purpose of the session will be to review the Proposed Budget for Fiscal Year 2021-2022. Page numbers are indicated next to each section below to facilitate navigation through the budget document.

TUESDAY, APRIL 20, 2021 - 6PM

I. BUDGET HIGHLIGHT DETAILS & BUDGET OVERVIEW

II. GENERAL FUND REVENUE (27-32)

III. REVIEW OF GENERAL FUND

- | | |
|---|--|
| a) City Council (34-35) | j) Building Department (62-63, 136) |
| b) City Manager's Office (36-37, 134) | k) DPW (65-67, 144) |
| c) Financial Administration (38-39, 138) | l) Senior Citizen Activities (68-69) |
| d) City Clerk (40-41, 145) | m) Planning Commission (70-71) |
| e) Information Systems (42-43, 143) | n) Zoning Board of Appeals (72-73) |
| f) Board of Review, Economic Dev (44-47) | o) Parks & Recreation (75-77, 140-141) |
| g) Building Maintenance & Facilities (48-49, 137) | p) Cultural Center (78-79, 135) |
| h) Legal Assistance (50-51) | q) Debt Service- Pension/OPEB (80-83) |
| i) General Operating (52-53) | r) Interfund Transfers (84-85) |

IV. REVIEW OF GENERAL FUND CONTINUED

- a) Police (55-57, 142)
- b) Fire (59-61, 139)

V. REVIEW OF OTHER FUNDS

- | | |
|--|--|
| a) Water/Wastewater Enterprise (159-165) | h) Land Acquisition (110-111) |
| b) Major & Local Streets (89-95) | i) Budget Stabilization (112-113) |
| c) Cemetery (96-97) | j) Forfeiture Funds (115-117) |
| d) Safety Path (99-101) | k) CDBG Fund (118-119) |
| e) Solid Waste (102-103) | l) Special Holding Agency Fund (120-121) |
| f) DDA, DDA/VCA Development Bond Fund (104-105, 127) | m) Insurance Fund - Retirees (122-123) |
| g) LDFA Capital (107-109) | n) Tribute Drain Bond Fund (126) |

Wednesday, May 5 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 25 Public Hearing and Budget adoption in accordance with City Charter Chapter 8, Section 8.4.

Fiscal Year 2021-2022

Table of Contents

INTRODUCTORY DATA

Budget Highlights and Other Information	1
Budget in Brief - General Fund.....	15
Millage Information	19
Personnel Information	21
Revenue Detail	27

GENERAL FUND

Introduction	33
City Council	34
City Manager	36
Financial Administration	38
City Clerk	40
Information Systems	42
Board of Review	44
Economic Development / Assessing	46
Building Maintenance	48
Legal Assistance	50
General Operating	52

PUBLIC SAFETY

Police	55
Fire	59
Building (Construction & Development)	62

PUBLIC WORKS

Department of Public Works	65
----------------------------------	----

BOARDS AND COMMISSIONS

Senior Citizens.....	68
Planning Commission	70
Zoning Board of Appeals	72
Parks & Recreation.....	75

RECREATION & CULTURE

Cultural Center	78
-----------------------	----

DEBT SERVICE

Pension.....	80
Other Post-Employment Benefits (OPEB) - Healthcare.....	82

INTERFUND TRANSFERS

Interfund Transfers	84
---------------------------	----

Fiscal Year 2021-2022

Table of Contents

OTHER FUNDS

Introduction	87
Major Street Fund	89
Local Street Fund	92
Cemetery Fund	96
Safety Path Fund	99
Solid Waste	102
Downtown Development Authority	104
Local Development Finance Authority	107
Land Acquisition	110
Budget Stabilization Fund	112
Forfeiture Funds	115
Community Development Block Grant	118
Special Holding Agency Fund	120
Retiree Insurance Fund	122
SAD Tribute Drain Bond and Development Bond Funds	125

CAPITAL IMPROVEMENT PROGRAM

Introduction	129
Capital Improvement Account Allocation	130
Capital Improvement Fund - Ten Year Plan Summary	133
City Manager	134
Cultural Center	135
Building (Construction & Development)	136
Facilities	137
Finance	138
Fire	139
Park & Recreation	140
Police	142
General Operating	143
Public Works	144
City Clerk	145

SCHEDULE OF INDEBTEDNESS

Introduction	147
Principal & Interest Schedules	148

WATER & WASTEWATER

Wastewater Utility System	159
Water Utility System	163

APPENDIXES

Financial Management Policies	167
-------------------------------------	-----

This page left blank intentionally

Fiscal Year 2021-2022

Budget Highlights and Other Information

The City's overriding goal is to provide a high level of services to residents, businesses and visitors, efficiently and effectively. This FY 2021-2022 Proposed Budget reflects that focus and strives to align service delivery goals with available fiscal resources.

Highlights

The total General Fund operating/transfer expenditures have increased from \$11,827,607 (Fiscal Year 2020-2021 Budget) to \$12,380,168, an increase of \$552,561 or 4.67% in operating/transfer expenditures. There are several large contributors to this increase as outlined below:

- A net increase in capital contribution year-to-year of \$15,000.
- The Building Official contract cost is projected to rise by \$56,255 due to higher estimated permit revenue in FY2021-2020 compared to FY2020-2021. Building Official costs are directly related to the incoming revenue.
- An increase to the MERS Defined Benefit close out costs of \$221,748 to reflect the unfunded liability calculated in the annual actuarial valuation.
- Increase to debt service payments for pension and OPEB in the amount of \$115,200 and \$2,020, respectively, according to the debt service payment schedules.
- Increase to the Fire Department Rapid Response Program of \$126,685 to provide funding for additional staffing hours at the fire station.
- Wages, fringe and other miscellaneous expenses reflect an increase of \$15,653.

The chart on page 11 fully outlines all these changes in General Fund Expenditures.

The proposed FY 2021-2022 Budget reflects the following:

- A 3.5% increase in water and 4.9% increase in sewer rates are included, consistent with the financial recommendation from the City's consultant, Utility Financial Solutions. Sewer rates were originally projected to increase one more year by 9.9% and then drop to 4.9% in FY2022-2023. This year's study revealed cash reserves were healthy which allows the drop to 4.9% to occur a year earlier than planned.
- The Solid Waste Collection fee is set at \$180 which will be assessed on the summer tax bill.
- The City operating millage is 10.5036.
- The total City millage rate is 11.9458 which reflects no change from the prior year.
- 10-Year Capital Improvement Plan funding from the General Fund in the amount of \$995,000.
- State Shared Revenue collections are estimated to decrease by \$32,621 when compared to the FY2020-2021 estimated actual to be received. When compared to revenue received from the State of Michigan in FY2002-2003, the City's annual State Shared Revenue would show a decline of \$209,181. The total cumulative decline since 2002-2003 is \$6,686,591. There is a chart further illustrating this cut in revenue from the State on page three.

- A reduction in revenue associated with debt repayment made to the City by the Downtown Development Authority (DDA). The tax capture in the DDA grew to the extent that debt repayment began in FY2018-2019 in the amount of \$972,268. In this proposed budget, the debt payment to the City from the DDA is reduced to \$295,362. This will be the final payment towards the debt which means revenue will correspondingly be impacted in future budget years to an even greater extent.

Taxable Value Changes

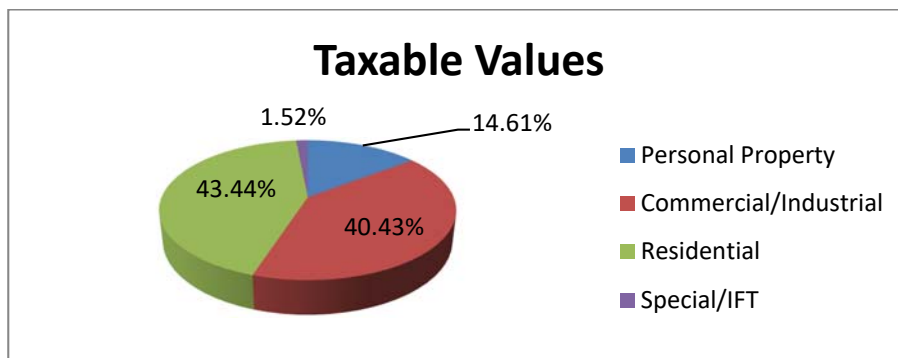
A 2.39% increase in taxable values is estimated for FY2021-2022, as the chart below shows.

The increase in overall taxable value is reflective of:

- Residential property tax values increasing by approximately 4.31%
- A projected increase in commercial/industrial property tax values of approximately 1.88%
- A decrease in personal property tax values of approximately -2.18%
- An increase in industrial facility tax values of approximately 8.77%

Change in Taxable Value - Real and Personal Property								
Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Real Prop. - Tax Value	\$ 508,517,550	\$ 521,912,170	\$ 539,216,420	\$ 567,007,199	\$ 599,787,010	\$ 642,003,318	\$ 672,549,490	\$ 693,532,030
Pers. Prop. - Tax Value	130,182,560	139,651,900	113,588,190	110,885,310	103,496,130	104,898,220	123,523,840	120,830,250
Total Taxable Value	638,700,110	661,564,070	652,804,610	677,892,509	703,283,140	746,901,538	796,073,330	814,362,280
% Change Real	-11.17%	2.63%	3.32%	5.15%	5.78%	7.04%	4.76%	3.12%
% Change Pers.	10.49%	7.27%	-18.66%	-2.38%	-6.66%	1.35%	17.76%	-2.18%
Ad. Val. % Change	-7.47%	3.58%	-1.32%	3.84%	3.75%	6.20%	6.58%	2.30%
IFT Tax Value	\$ 13,734,850	\$ 14,314,240	\$ 14,814,000	\$ 10,686,330	\$ 12,449,270	\$ 11,699,650	\$ 11,537,320	\$ 12,549,710
IFT % Change	-2.75%	4.22%	3.49%	-27.86%	16.50%	-6.02%	-1.39%	8.77%
Grand Total	\$ 652,434,960	\$ 675,878,310	\$ 667,618,610	\$ 688,578,839	\$ 715,732,410	\$ 758,601,188	\$ 807,610,650	\$ 826,911,990
Total % Change	-7.38%	3.59%	-1.22%	3.14%	3.94%	5.99%	6.46%	2.39%
Millage	15.7129	14.8429	14.2829	14.2389	14.1629	14.0229	11.9458	11.9458

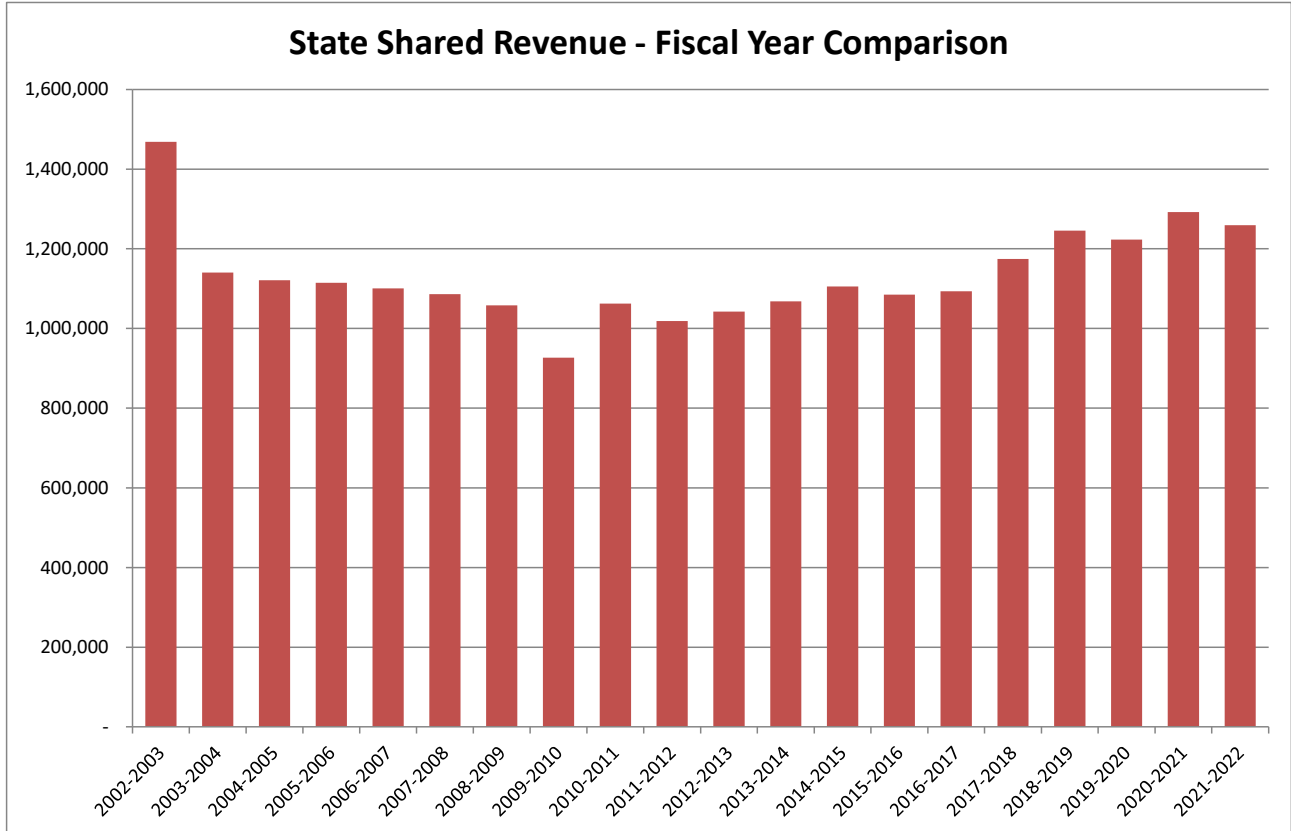
Tax Base Composition



The City's tax base has a well-balanced split between Residential at 43.44% and Commercial/Industrial at 40.43%. The balance of the tax base is made up of Personal Property at 14.61% and Special/IFT at 1.52%.

State Shared Revenues

For FY2021-2022, it is projected that State Shared Revenue will decrease by \$32,621 when compared to the FY2020-2021 estimated actual to be received. However, a comparison of the State Shared Revenue to be received in FY 2021-2022 with amount received in 2002-2003 shows a decline of \$209,181 in funding. A reduced level of State Shared Revenue has persisted since 2002-2003. If State Shared Revenue had been maintained at 2002-2003 levels over the 19-year period reflected in the chart below, the City would have received an additional \$6,686,591. The annual average cut to our State Shared Revenue over the 19-year period is nearly \$352,000 per year.



Millage Rate Information

The total City millage levy for FY 2021-2022 is 11.9458 which is comprised of the following, individual millage components:

- The General Operating Millage remains steady at 7.5036 mills, less than the Charter maximum of 12 mills due to Headlee Rollback activity in prior years.
- 3.000 mills of the 3.500 mill voter-approved, additional operating millage is again proposed.
- The Local Road Millage is again proposed at 1.1439 mills which also reflects Headlee rollback effects from prior years, reducing the millage from the original approval of 1.1500 mills; this millage is currently authorized through FY 2025/2026.
- The Bike Path Millage also remains the same at 0.2983 mills, again reflecting Headlee Rollback impacts reducing it from the originally approved 0.3000 mills; this millage is set to expire in FY 2023-2024.

The City millage rate of 11.9458 is the 8th lowest of the 31 cities in Oakland County.

Millage Rate Information

Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	End Date
General Operating	7.54290	7.54290	7.54290	7.50970	7.50360	7.50360	N/A
Operating - Voted	3.50000	3.50000	3.50000	3.00000	3.00000	3.00000	FY 2021
Local Road Program	1.15000	1.15000	1.15000	1.14490	1.14390	1.14390	FY 2026
Safety Path Program	0.30000	0.30000	0.30000	0.29860	0.29830	0.29830	FY 2024
Water Utility System	1.74600	1.67000	1.53000	1.25000	-	-	FY 2020
Total Millage	14.23890	14.16290	14.02290	13.20320	11.94580	11.94580	

Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
General Millage	11.04290	11.04290	11.04290	10.50970	10.50360	10.50360
Debt Millage	1.74600	1.67000	1.53000	1.25000	-	-
Other Millage	1.45000	1.45000	1.45000	1.44350	1.44220	1.44220
	14.23890	14.16290	14.02290	13.20320	11.94580	11.94580

Capital Improvement/Capital Planning Fund

The General Fund Contribution to the Capital Improvement Fund for FY2021-2022 is proposed to be \$995,000. For FY2021-2022, City Administration has again prepared a 10-year, City-wide Capital Improvement plan and recommends continued implementation of this proactive planning tool.

Highlights of the FY2021-2022 Capital Improvements Program are shown on the following pages:

FISCAL YEAR 2021-2022		
CAPITAL IMPROVEMENT EXPENDITURES		
CATEGORY	AMOUNT	PROJECT SUMMARY
Building	\$1,500	Furniture / Filing
	\$5,200	Copier/Scanner/Printer
Clerk	\$10,385	Copier/Scanner/Printer
City Manager	\$5,200	Copier/Scanner/Printer
Cultural Center	\$1,500	Portable Bar
	\$5,000	Partition Maintenance
	\$2,000	Furnishings
	\$3,000	Tables
	\$20,000	Ceiling tile replacement - Lounge, Hallway
Finance	\$3,000	Scanner
Facilities	\$40,000	Old DPW Roof
	\$50,000	Painting
	\$70,000	Police Cell Flooring
	\$40,000	Civic Center Amenities Repair and Replacement
Fire	\$25,000	Replace AED's & Cardiac Monitors
	\$11,500	Replace Hydraulic Resuce Tools (Jaws of Life)
	\$225,000	Replace SCBA & Bottles (25)
	\$10,000	Replace Bay Heater
	\$5,064	Copier/Scanner/Printer
Gunnar Mettala Park	\$3,000	Table Replacement
	\$3,000	Trail Improvements
	\$25,000	Trail Head Pavillion/benches
Gilbert Willis Park	\$3,000	Trail Improvements
	\$3,000	Athletic Field Repairs/ Improvements
	\$10,000	Refurbish Tennis Courts
	\$2,000	Playground Equipment/Repairs
	\$50,000	Ballfield Fence Replacement
	\$15,000	Disc Golf Course
Civic Center	\$10,000	Landscaping
	\$10,000	Landscaping Improvements
	\$30,000	Portable Fence for Events
	\$180,900	Civic Center Pathway (DDA, CDBG & Park Donation)
	\$2,000	Refurbish Tot Lot
Gibson Homestead	\$5,000	House Improvements
	\$160,000	Parking Lot Improvements
Parks & Recreation	\$12,000	Master Plan Update
	\$10,000	Banner Poles & Banners
	\$20,000	Holiday Decorations
	\$415,000	Trailway Extension West of Wixom Rd Phase II
	\$15,000	Trailway Contribution
	\$50,000	City Signage
	\$600,000	Habitat (Originally Budgeted in FY2020/21)
General Operating	\$28,000	Network and Computer Upgrades

Police	\$105,000	Patrol Vehicles Including Equipment Replacement
	\$2,700	Radar Equipment
	\$3,000	Vest Replacement
	\$3,500	Weapon Replacement
	\$5,000	Records Management Maintenance
	\$7,000	Mugshot Module
	\$5,000	Computer Replacement
	\$5,500	Vehicle computers - MDC Replacement
	\$20,000	Surveillance and Security System
	\$35,000	Facilities Improvements
	\$10,000	Police Radios
	\$3,300	Emergency Vehicle Light Bars
	Public Works	\$90,000
\$210,000		Hooklift Truck with Wing Plow
\$25,000		Toolcat
\$20,000		Tractor - Sickle attachment
\$30,000		Drain Improvements
TOTAL:	\$2,775,249	

Personnel

Please see the Personnel section of the Budget for a detailed description of the number of positions and the associated costs on a Department-by-Department basis. The Fiscal Year 2021-2022 budget includes 54 full-time positions and does not reflect any additional full-time personnel.

Budget Requirement and GASB 54 and 34

Amendments to Public Act 493 requires 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 excludes 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 Annual Financial Report comply with this pronouncement.

Fiscal Year 2020-2021 Year in Review

The following briefly highlights a few of our successes and noteworthy accomplishments:

- In Construction & Development Services, new construction, commercial and residential developments, build-outs and full-scale commercial remodeling continued at a brisk pace. This demonstrates that businesses and developers continue to have a high level of confidence in the City. During FY 2020/2021 to-date, the City has issued:

- 64 new single-family residential permits
- 196 other residential repair/alteration/remodel permits
- 3 new commercial/industrial construction permits
- 43 other commercial/industrial repair/alteration/build-out permits
- 838 permits were issued in total for all other types of residential, commercial, industrial construction and renovation projects

Some of the notable new construction projects since the beginning of FY 2020/2021 include:

- 28,045 square foot industrial building - Hallmark addition (Pontiac Tr. - close to completion)
- 84,440 square foot tenant build out - Bluewater Technology Group, Inc. (Beck Rd. - completed)
- 34,000 square foot industrial building - Grand Steel addition (Pontiac Tr. - close to completion)
- 15,003 square foot Building - Shoot Point Blank Range & Gun Shop (West 12 Mile Rd - complete)
- 37,500 square foot new industrial building - Underwood Fire Protection (Frank St. - In progress)
- 126,720 square foot new industrial building - US Auto Force (Frank St. - In progress)
- 5,660 square foot new building - Longhorn Steakhouse (South Wixom Rd. - In progress)
- 34,409 square foot new industrial speculative building shell (West Rd. - In progress)
- Four (4) residential developments currently in progress - Milana Estates; Cambridge Lane; Stonegate Village; Encore at Tribute)
- Two (2) new single family residential development site plans have been approved - Roma Ct. (10 dwellings) and Maple Glenn (12 dwellings)

In addition, the following construction projects are in the site plan submittal and review process:

- Wixom Logistics Park, aka Assembly Park - Proposal of five (5) new buildings at a portion of the former Ford Assembly Plant property. The total, as they are proposing, will be approximately 1,576,000 square feet with potential uses including manufacturing, warehousing, logistics and distribution. Construction of two speculative buildings at 741,000 and 166,000 square feet is planned for 2021. The property is located on the west side of South Wixom Road between I-96, north of Aldi, Menard's and General RV, in the GPUD, Gateway Planned Unit District.
 - New 4-story (122 rooms) hotel located on a Meijer out-lot. The site plan has conditional approval.
 - Two (2) new buildings for Leonardo's Marble Tile & Granite showroom and warehouse. The site plan has conditional approval. The existing, nearby building will be demolished.
 - Approximately 40,000 square foot building for Yuken America. Three parcels are to be combined for the project. The site plan has conditional approval.
- The Clerk's Office successfully conducted the August and November election while following COVID-19 safety protocol. Passport revenue decreased due to closure of services for a portion of the year. Passport services resumed by appointment only in March 2021.
 - The City's Moody's bond rating was unchanged at Aa2 which is the highest bond rating typically achievable for communities of our size.

- The Finance Department completed submittals of expenditures eligible for reimbursement under the Coronavirus Aid, Relief and Economic Security Act (CARES) to the State of Michigan and Oakland County. The revenue realized through this funding totaled \$691,138.
- The City continues to maintain an industrial and commercial property vacancy rate of less than 1% each.
- The Department of Public Works (DPW) continues to perform a variety of critical services ranging from City event support to mowing 72 acres of City property. On average, DPW Supervisors and Equipment Operators spend approximately 4,200 hours each year performing road related duties such as plowing and salting, pothole patching, supervision of a crack sealing program and catch basin repairs. In addition, the DPW coordinates and facilitates key infrastructure investments in roads and wastewater systems.

The 2020/2021 road maintenance program consisted of resurfacing of the following roads:

- Completion of Beck Road (Potter Road to Pontiac Trail)
- Preventive maintenance in Hidden Creek and Maple Run II
- Industrial road repairs

Other projects included:

- Through the Michigan Air Line Trailway Council, completed the Phase I portion of the Trail located between Beck and Wixom Roads.
- Planning and preliminary work for Phase II of the Michigan Air Line Trail to extend west from Wixom Road to the City limits.
- HVAC improvements.
- Resurfacing of Gilbert Willis parking lot.
- Refurbishment of tennis courts at Gunnar Mettala and Gilbert Willis Parks, with the addition of pickleball courts at Gilbert Willis.
- Preliminary plans for an 18-hole disc golf course at Gilbert Willis Park.
- Replacement pavilion at Gunnar Mettala Park.

The DPW continues to collaborate with our engineering consultants, Hubbell, Roth, & Clark, Inc., and our contract operator of our Wastewater Treatment Plant, F&V Operations, in implementing our Stormwater, Asset Management and Wastewater (SAW) Grant.

- The Police Department (PD) will continue to look for opportunities to teach the ALICE active assailant curriculum to businesses, schools and non-profit organizations in the City. PD training under this community collaboration program has involved classroom and practical instruction for the teachers and staff from Wixom Elementary, Loon Lake Elementary, and Sarah Banks Middle School. After a COVID-19 induced pause, the PD is looking forward to getting this important training to as many interested parties as possible.

The Police Department initiated a bicycle patrol program with a primary focus on providing service to Wixom's portion of the Michigan Air Line Trail. Officers Cory King and Greg Evans are proud members of this team.

Sergeant Louie McKaig was named the Police Department's accreditation manager. The Department continues to pursue accreditation through the Michigan Association of Chiefs of Police.

In the wake of the nation's numerous police and criminal justice reform efforts, the Police Department's administration reevaluated and enhanced its use of force policy. Today, that policy meets and exceeds the standards as set forth by the United States Department of Justice.

- In the Fire Department, Chief Roberts was elected as Chair of the Fire and EMS Risk Advisory Committee for Michigan Municipal Risk Management Authority (MMRMA), the City's Insurance Company. This is a three-year term starting in 2021. Firefighter John Paronish completed all conditions of probation and was promoted to the rank of Firefighter II/EMT. Recruitment and retention of part-time paid on call as well as future auxiliary members continues to be an important focus. Current staffing in this area is 12. Also, the department has one Probationary Firefighter, David Gibson, attending the Livingston County Fire Academy.
- Community Development Block Grant (CDBG) funds were distributed to HAVEN, Hospitality House and Common Ground.
- The Community Services/Parks and Recreation Department, with COVID-19 safety measures, facilitated the annual Fall Fest event and Easter Egg Hunt. The Department worked together with Gleaners for monthly food distribution at Sibley Park and the Oakland County census staff to promote completion of the census by City residents. Staff implemented public information videos utilizing the promotional computer program, Doodle, for Halloween safety information, DPW snow plowing and 2020 millage information.

Fund Balance – General Fund Projection – (FY 2021-2022)

The estimated fund balance of the General Fund at the close of FY2021-2022 is projected to be \$5,142,337 or 51.79% and FY2022-2023 to be \$4,726,105 or 37.46%.

General Fund Revenues

Total revenues for FY2021-2022 are estimated at \$12,380,168 and are representative of a -8.4047% or - \$1,135,989 decrease over FY2020-2021 total estimated actual revenues. This large differential is due to COVID federal grant funding in the amount of \$667,243 being reflected in the General Fund for FY2020-2021. Excluding that transaction results in a -3.468%, or \$468,746, decrease in revenue for FY2021-2022.

The decrease can be explained as follows:

- Property Taxes are estimated to increase by approximately \$154,677. This increase is due to new properties entering the roll, annual CPI increases or modifications to existing properties.
- Licenses & Permits are estimated to decrease by -\$603,100.
- State Revenues/Local Community Stabilization Authority Revenues are estimated to decrease by approximately -\$28,158 consisting of a decrease of -\$32,621 in State Revenue Sharing, an increase of \$95.00 in Liquor License Tax revenue and an increase of \$4,368 in Local Community Stabilization Authority Revenue (LCSA). LCSA is a revenue stream, established by the State, partially offsetting the loss of personal property related revenue triggered by State action.
- Major and Local Road Act 51 revenue for rental of City equipment that is utilized for Major and Local road maintenance and snow and ice control will remain the same.
- Charges for Library services revenue increased by \$1,265 which reflects a 2% increase.
- Increase in the Library contribution to pension and other post-employment benefits bond payments of \$3,248.
- Contributions from the DDA will decrease by -\$72,115 to reflect the final payoff of the debt owed as a result of the City funding of a previously completed project in the DDA area.

- Decrease to other federal grants of -\$667,243 which is due to the absence of COVID-19 reimbursements that were received in FY2020-21.
- Decreases and increases in other revenue items, resulting in a net increase of \$75,437.

Revenue Comparison

Description	2019-2020	Est. Actual 2020-2021	Proposed 2021-2022	Dollar Change	% Change
Property Taxes	\$ 7,907,035	\$ 8,359,013	\$ 8,513,690	\$ 154,677	1.85%
State Shared and LCSA	1,976,903	1,542,833	1,514,675	\$ (28,158)	-1.83%
Building Permits & Fees	578,529	1,163,470	560,370	\$ (603,100)	-51.84%
Pension & OPEB Bond Proceeds	-	-	-	\$ -	0.00%
Miscellaneous Income	974,627	1,367,782	775,976	\$ (591,806)	-43.27%
Charges for Services Library	69,738	63,240	64,505	\$ 1,265	2.00%
Contribution from DDA	259,985	367,477	295,362	\$ (72,115)	0.00%
Contribution from Library	14,266	41,921	45,169	\$ 3,248	0.00%
Contribution from Budget Stabilization	1,078,299	-	-	\$ -	0.00%
Charges for Services Water/Wastewater	361,798	361,798	361,798	\$ -	0.00%
Charges for Services Major & Local Roads	188,982	190,383	190,383	\$ -	0.00%
Charges for Services Solid Waste & Local Road	58,240	58,240	58,240	\$ -	0.00%
Total Revenues	\$ 13,468,401	\$ 13,516,157	\$ 12,380,168	\$ (1,135,989)	-8.4047%
			Less COVID Federal Grants	\$ 667,243	
			Actual Revenue Change	\$ (468,746)	-3.4680%

Expenditures

The total General Fund operating/transfer expenditures have increased from \$11,827,607 (FY2020-2021 Budget) to \$12,380,168, a 4.67% or \$552,561 increase in operating/transfer expenditures.

There are several contributors to this increase, including a difference in capital contribution of \$15,000, increase to the fire rapid response program of \$126,685 for additional staffing, change in pension unfunded liability contribution of \$221,748 and pension and other post-employment benefits bond payments of \$117,220. Beyond those specific items, the overall other impact is a net increase of \$71,908.

Consistent with prior practice and collective bargaining agreements and related administrative practices, funding has been allocated for wages, salaries and associated fringe benefits. As these expenses make up a large percentage of the City's expenditures, this is a primary focus of the budgeting process and the City continues to evaluate current positions and practices with a focus. As in the past, City Administration will continue to evaluate current positions and practices with a focus on productivity, efficiency and effectiveness. Likewise, we will continue to evaluate fringe benefit packages for cost competitiveness and our practices continue to reflect a two-tier benefit system for longstanding and new, full-time employees.

The following chart illustrates Department-by-Department detail on year-to-year variances within the General Fund, comparing the proposed budget and the adopted current budget:

Changes in Expenditures - General Fund

Description	2020-2021 Budget	2021-2022 Proposed	Dollar Change	% Change	Comments
City council	\$ 16,731	\$ 16,526	\$ (205)	-1.23%	
City manager	378,057	360,260	(17,797)	-4.71%	Decrease to wage & fringe costs and COVID-19 expenses.
Economic Dev / Assessing	247,647	233,701	(13,946)	-5.63%	Decrease to wage & fringe costs.
Building inspection	435,917	485,415	49,498	11.35%	Decrease to wage & fringe costs of -(\$5,022). Increase to Building Official contract cost of \$56,255 directly related to permit revenue. Minor fluctuation in other line items.
Litigation and appeals	76,590	64,000	(12,590)	-16.44%	Decrease to COVID-19 expense of -(\$2,590) and litigation & appeals of -(\$10,000).
City clerk	249,478	222,127	(27,351)	-10.96%	Decrease to part-time help, election salaries and COVID-19 expenses.
Information systems	138,118	141,965	3,847	2.79%	Increase to support contracts & system administrator annual fee.
Finance	365,119	366,773	1,654	0.45%	Overall minor increase.
General operating	624,436	1,034,297	409,861	65.64%	Factors include: HRA expense line item increases by \$101,649 although the prior year's budget is portioned out each month to the department experiencing the claims. Increase to MERS DB closeout costs of \$221,748. Overall increases to postage, record retention, audit fees, utilities, liability insurance and workers comp insurance.
Building maintenance	94,149	93,800	(349)	-0.37%	Overall minor decrease.
Cultural center	312,207	305,802	(6,405)	-2.05%	Overall decrease across multiple line items.
Fire	1,243,117	1,365,259	122,142	9.83%	Increase to wage & fringe costs of \$119,822 to allocate additional funding to the rapid response program. Decrease to professional & contractual of -(\$2,103). Increase to supplies of \$893, maintenance & repairs of \$3,530.
Police	3,376,054	3,391,854	15,800	0.47%	Increase to wage & fringe costs of \$3,013, professional & contractual of \$14,387 and supplies of \$1,975. Decrease to maintenance & repairs of -(\$3,475) and office equipment of -(\$100).
DPW	1,247,085	1,163,243	(83,842)	-6.72%	Decrease to wage & fringe costs of (-\$83,445) plus other minor fluctuations.
Zoning Board of Appeals	3,500	3,500	-	0.00%	
Board of Review	2,546	2,546	-	0.00%	
Planning and development	110,150	100,150	(10,000)	-9.08%	Decrease of -(\$10,000) to special studies.
Senior citizens	60,067	56,968	(3,099)	-5.16%	Reduction to wages & fringes.
Parks & Recreation	455,540	448,664	(6,876)	-1.51%	Reduction to COVID-19 expenses and instructor fees.
Debt Service Pension	904,366	1,019,566	115,200	12.74%	Decrease to debt payment interest. Increase to debt payment principal.
Debt Service OPEB	506,732	508,752	2,020	0.40%	Decrease to debt payment interest. Increase to debt payment principal.
Transfers out	980,000	995,000	15,000	1.53%	Increase in Capital Improvement contribution.
Expenditure Totals	\$ 11,827,607	\$ 12,380,168	\$ 552,561	4.67%	

Projects

Major Roads

West Maple Road Preliminary Engineering	\$ 100,000
Beck Widening Easement Acquisition	20,000
Oakland County Tri-Party Costs - Grand River	3,000
Pavement Management	5,000
TOTAL MAJOR ROADS	\$ 128,000

Local Roads

Concrete Industrial Repairs	\$ 425,000
Maple Run II	120,000
Miscellaneous Repairs	20,000
Pavement Management	5,000
Pavement Preservation	50,000
General Fund Transfer	50,000
TOTAL LOCAL ROADS	\$ 670,000

Safety Bikepath

Wixom Road North of Potter to Palmer Drive	\$ 654,000
Connect Path to Regional System Engineering	20,000
Wixom Road South of Pontiac Trail	55,000
Pathway Heavy Maintenance	50,000
Yearly Maintenance Repairs (city-wide)	15,000
ADA Safety Path Ramps	10,000
TOTAL SAFETY PATH	804,000

Proposed Solid Waste Collection Rate

The proposed annual rate of \$180 for solid waste collection and recycling is consistent with recently negotiated waste hauling agreements.

Proposed Water/Wastewater Rates

The City is in its eighth year of a Financial Master Plan for the water and wastewater utility systems developed 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 our utility systems. The wastewater system was operating at a loss. Keeping the rate artificially low causes a drain on cash reserves thereby not providing adequate funding for capital improvements and operations. As for the water system, increases are necessary since the City experiences increased rates from the water supplier along with decreased usage by the consumer due to low flow options in their homes/businesses and the overall conservation of water.

UFS continues to support the proposed new rate structure which includes proposed rate increases of 3.5% for water and 4.9% for sewer. Sewer rates were originally projected to increase one more year by 9.9% and then drop to 4.9% in FY2022-2023. This year's study revealed cash reserves were healthy and allowed for the drop to 4.9% a year sooner.

Capital improvement revenue bonds were issued during FY2019-2020 to fund wastewater treatment plant improvements in the amount of \$5,375,000.

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.

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	50.50	54.00
3/4	50.50	54.00
1	53.00	56.75
1-1/2	208.50	223.00
2	284.50	304.50
3	357.50	382.50
4	531.00	568.00
6	633.00	677.50
8	738.00	789.75
10	1,073.00	1,148.00
Current Commodity Rate (per MCF)		\$38.80
Proposed Commodity Rate (per MCF)		\$39.60

SUMMARY CURRENT vs PROPOSED WASTEWATER RATES		
Meter Size (inch)	Current Quarterly Customer Charge (\$)	Proposed Quarterly Customer Charge (\$)
5/8	27.25	29.50
3/4	27.25	29.50
1	33.00	35.75
1-1/2	140.00	151.50
2	160.00	173.00
3	195.00	210.75
4	275.00	297.00
6	300.00	324.00
Current Commodity Rate (per MCF)		\$ 31.50
Proposed Commodity Rate (per MCF)		\$ 32.70

The current sewer charge cap rate is \$140.30 and the proposed rate for FY2021-2022 is \$147.20. It is based on the average residential MCF usage plus 10% and the customer charge for a one-inch meter.

The flat rate for industrial sewer only customers will increase from \$130.00 to \$136.50. Residential flat rate sewer only customers will increase from \$91.75 per quarter to \$96.25 per quarter.

This page left blank intentionally

Fiscal Year 2021-2022

Budget in Brief

General Fund

Information provided in the section includes a summary of General Fund revenue and expenditures for Fiscal Year 2021-2022 and projections for Fiscal Years 2022-2023 and 2023-2024.

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 a 15% minimum of undesignated General Fund balance of the 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

5/25/2021

Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Taxes and special assessments	\$ 7,907,035	\$ 8,353,280	\$ 8,227,560	\$ 8,359,013	\$ 8,513,690	\$ 8,580,288	\$ 8,782,852
Licenses and permits	578,529	459,005	641,195	1,163,470	560,370	481,310	502,505
Intergovernmental	1,976,903	1,257,778	945,487	1,542,833	1,514,675	1,563,471	1,576,603
Other revenues	1,653,385	2,059,879	1,466,631	2,041,443	1,450,902	1,529,319	1,538,258
Transfers in	1,352,550	381,667	395,424	409,398	340,531	45,234	48,276
Total operating revenues	13,468,401	12,511,609	11,676,297	13,516,157	12,380,168	12,199,622	12,448,494
Total operating expenditures	15,166,145	11,827,607	6,562,762	11,881,960	12,380,168	12,615,853	12,975,259
Revenue over (under) expenditures	(1,697,744)	684,002	5,113,535	1,634,197	0	(416,231)	(526,765)
Fund Balance, beginning of the year	5,205,883	3,508,139	3,508,139	3,508,139	5,142,336	5,142,337	4,726,105
Fund Balance, end of the year Prior to Transfer to/from Budget Stabilization	3,508,139	4,192,141	8,621,674	5,142,336	5,142,337	4,726,105	4,199,340
Transfer to/from General Fund to Budget Stabilization	-	-	-	-	-	-	-
Fund Balance, end of the year after Transfer to Budget Stabilization	3,508,139	4,192,141		5,142,336	5,142,337	4,726,105	4,199,340
General Fund Balance %					51.79%	37.46%	32.36%
Fund Balance, Budget Stabilization (Including Estimated Interest Earnings)	1,325,379	1,365,379		1,333,879	1,343,379	1,352,879	1,362,479
TOTAL COMBINED FUND BALANCE	\$ 4,833,518	\$ 5,557,520		\$ 6,476,215	\$ 6,485,716	\$ 6,078,984	\$ 5,561,819

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Summary

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-101	City Council	\$ 11,942	\$ 16,731	\$ 6,284	\$ 16,431	\$ 16,526	\$ 16,526	\$ 16,526
101-172	City Managers Office	279,723	378,057	206,106	332,220	360,260	365,771	370,024
101-257	Economic Development/Assessing	197,031	247,647	9,833	125,360	233,701	169,551	173,376
101-371	Building (Construction & Dev.)	447,678	435,917	413,426	874,130	485,415	445,467	461,686
101-266	Litigation and Appeals	77,088	76,590	46,376	78,961	64,000	68,000	74,000
101-215	City Clerk	222,597	249,478	183,360	247,894	222,127	236,608	229,614
101-228	Information Systems	129,251	138,118	83,417	138,118	141,965	146,020	150,198
101-191	Finance	360,867	365,119	250,161	371,573	366,773	374,695	381,347
101-283	General Operating	2,712,487	624,436	437,036	575,984	1,034,297	1,208,182	1,360,049
101-265	Building Maintenance	65,997	94,149	29,863	98,000	93,800	96,300	97,300
101-805	Cultural Center	243,091	312,207	160,086	282,142	305,802	313,927	319,948
101-336	Fire	1,075,734	1,243,117	715,773	1,259,607	1,365,259	1,384,019	1,392,239
101-301	Police	2,975,004	3,376,054	2,057,005	3,372,866	3,391,854	3,446,216	3,476,341
101-441	DPW	1,076,905	1,247,085	703,977	1,188,730	1,163,243	1,188,189	1,215,162
101-722	Zoning Board of Appeals	612	3,500	-	1,550	3,500	3,500	3,500
101-247	Board of Review	2,238	2,546	-	2,546	2,546	2,546	2,546
101-721	Planning and Development	105,655	110,150	53,232	108,250	100,150	110,150	110,150
101-673	Senior Citizens	44,485	60,067	2,736	13,100	56,968	60,667	61,267
101-751	Parks & Recreation	298,611	455,540	157,210	393,400	448,664	454,000	454,197
101-916	Debt Service Pension	913,717	904,366	282,433	914,366	1,019,566	1,020,616	1,120,496
101-917	Debt Service OPEB	509,432	506,732	111,116	506,732	508,752	509,902	510,294
101-966	Transfers Out	3,416,000	980,000	653,333	980,000	995,000	995,000	995,000
Total expenditures		\$ 15,166,145	\$ 11,827,607	\$ 6,562,762	\$ 11,881,960	\$ 12,380,168	\$ 12,615,853	\$ 12,975,259

**SUMMARY OF PROPOSED 2021-2022 - GENERAL FUND BUDGET
CITY OF WIXOM
REVENUES AND EXPENDITURES**

SOURCE	AMOUNT
<u>REVENUES</u>	
Taxes and Special Assessments	\$ 8,513,690
Licenses and Permits	560,370
Intergovernmental	1,514,675
Other Revenues & Charge for Services	1,450,902
Transfers In	340,531
Appropriation of Fund Balance	-
REVENUE TOTAL	\$ 12,380,168

SOURCE	AMOUNT
<u>EXPENDITURES</u>	
City Council	\$ 16,526
City Managers Office	360,260
Assessing / Economic Development	233,701
Building (Construction & Dev.)	485,415
Litigation and Appeals	64,000
City Clerk	222,127
Information Systems	141,965
Finance	366,773
General Operating	1,034,297
Building Maintenance	93,800
Cultural Center	305,802
Fire	1,365,259
Police	3,391,854
DPW	1,163,243
Zoning Board of Appeals	3,500
Board of Review	2,546
Planning and Development	100,150
Senior Citizens	56,968
Parks & Recreation	448,664
Debt Service Pension	1,019,566
Debt Service OPEB	508,752
Transfers Out	995,000
EXPENDITURE TOTAL	\$ 12,380,168

Fiscal Year 2021-2022

Millage Information

The FY 2021-2022 Budget proposes a total Millage levy of 11.9458 which includes utilization of 3.00 of the separately voted up to 3.50 supplemental operating millage approved November 2020.

Millage Rate Information

Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	End Date
General Operating	7.54290	7.54290	7.54290	7.50970	7.50360	7.50360	N/A
Operating - Voted	3.50000	3.50000	3.50000	3.00000	3.00000	3.00000	FY 2021
Local Road Program	1.15000	1.15000	1.15000	1.14490	1.14390	1.14390	FY 2026
Safety Path Program	0.30000	0.30000	0.30000	0.29860	0.29830	0.29830	FY 2024
Water Utility System	1.74600	1.67000	1.53000	1.25000	-	-	FY 2020
Total Millage	14.23890	14.16290	14.02290	13.20320	11.94580	11.94580	

Truth in Taxation

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

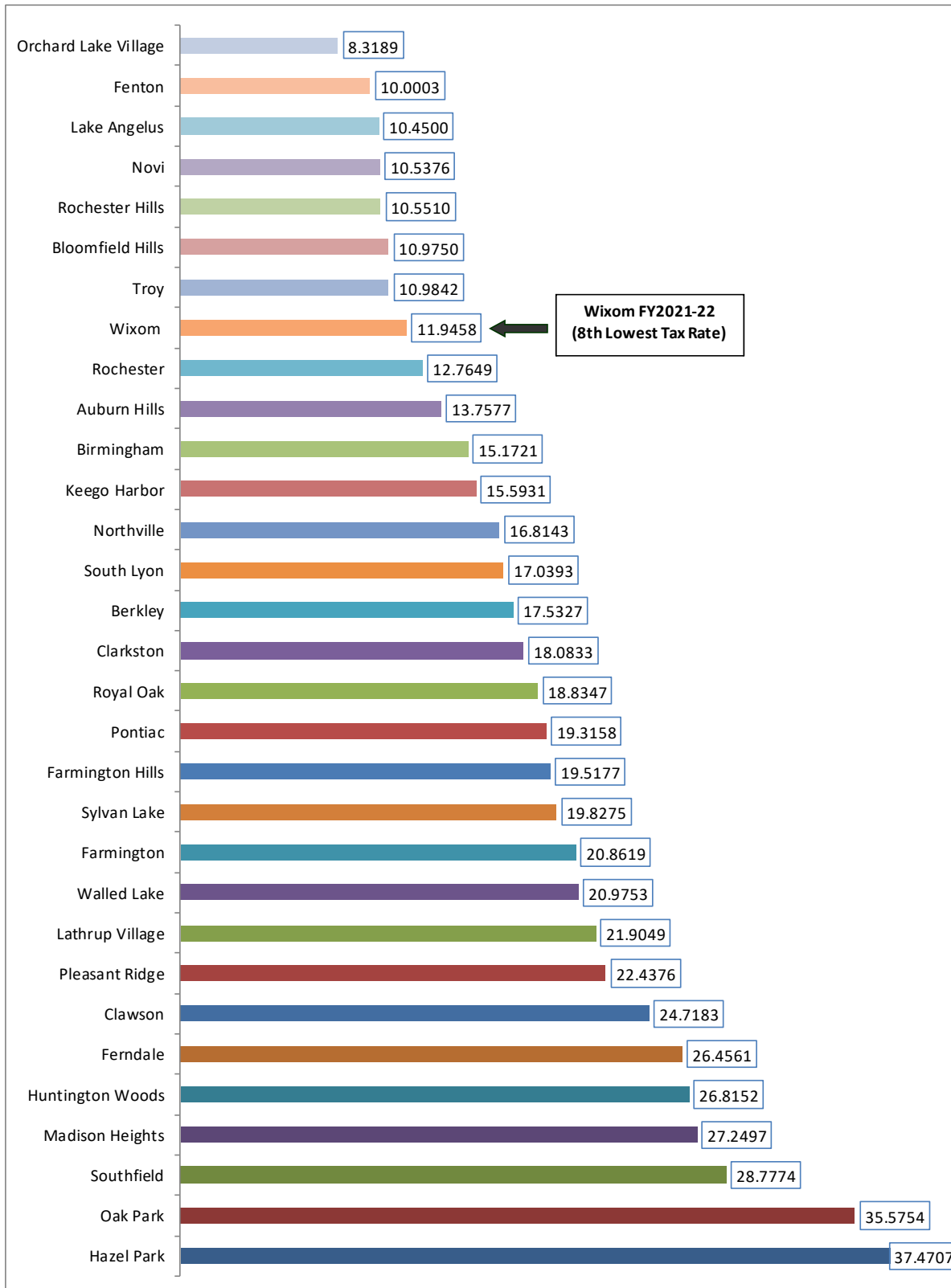
The rates, which the City may charge for their various taxes, are limited by State law and municipal charter provisions. Due to Proposal A, effects of the Headlee Amendment and Truth in Taxation laws are no longer applicable in many cases. The Headlee Amendment and Truth in Taxation laws resulted in 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 1.4%; thus, the City's taxable value increase for any property could not exceed the 1.4%, except in cases of new construction. Such limitations constrain the flexibility of the municipality and restrict its financial independence due to this limitation.

Personal property tax classified as industrial decreased in FY2021-2022, while commercial increased. For losses in industrial personal property since 2012, the City is estimated to receive \$245,000 from the Local Community Stabilization Authority to partially off-set the personal property tax loss. This calculation is based upon the lowest millage rate levied since 2012. The City's general operating reimbursement will be based on 7.5429 mills instead of the currently levied 10.5036 mills.

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 1.4% for Tax Year 2021. 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 1.4% for Tax Year 2021. 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.

How Wixom Property Tax Rates Compare to Other Cities in Oakland County

The rates shown below reflect the proposed 2021 Wixom millage rate compared to the 2020 rates for other communities as provided by Oakland County Equalization.



Fiscal Year 2021-2022 Personnel Information

The City of Wixom is a service-oriented organization with the majority of expenditures associated with staff salaries and related costs. The total funding allocation for personnel costs represents 54% of General Operating Fund expenditures.

Fiscal Year 2021-2022 continues to include 54 full-time positions consisting of non-union employees and the remainder represented by six bargaining units.

Wage and Fringe cost summaries for City staff are included for FY 2021-2022 as well as projections for Fiscal Years 2022-2023 and 2023-2024.

CITY OF WIXOM, MICHIGAN

General Fund - Summary of Full Time Positions
5/25/2021

Department	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	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
City Managers Office	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.5
Economic Dev./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	1.0	1.0	0.5
Building (Const. & Dev.)*	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	2.5	1.5	1.5	2.0	2.0	2.0	2.0	2.0	2.0
DPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Information Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Fire	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.5	2.5	2.5	2.0	4.0	4.0	4.0	5.0	5.0
Police	25.0	25.0	25.0	25.0	25.0	24.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	24.0	24.0	24.0
DPW	12.0	12.0	11.0	11.0	11.0	11.0	11.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0	11.0	11.0	11.0
Comm. Serv./Parks & Rec.	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
Senior Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Full Time	60.0	59.0	57.0	57.0	57.0	56.0	55.0	54.0	50.0	47.0	48.0	48.0	51.0	51.0	53.0	54.0	54.0

*Inc. Planning and Zoning

% Annual Change	-3.23%	-1.67%	-3.39%	0.00%	0.00%	-1.75%	-1.79%	-1.82%	-7.41%	-6.00%	2.13%	0.00%	6.25%	0.00%	3.92%	1.89%	0.00%
% Accumulated Change	-7.85%	-9.51%	-12.90%	-12.90%	-12.90%	-14.66%	-16.44%	-18.26%	-25.67%	-31.67%	-29.54%	-29.54%	-23.29%	-23.29%	-19.37%	-17.48%	-17.48%

CITY OF WIXOM, MICHIGAN

General Fund - Wages & Fringes

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-101-703 & 709	City Council	\$ 11,626	\$ 11,626	\$ 5,813	\$ 11,626	\$ 11,626	\$ 11,626	\$ 11,626
101-172-703 & 709	City Managers Office	264,810	353,863	195,273	307,976	337,640	341,103	344,724
101-191-703 & 709	Finance	324,393	318,986	217,456	326,900	320,125	326,753	332,146
101-215-703 & 709	City Clerk	187,372	197,071	137,519	194,987	189,827	196,078	194,248
101-228-703 & 709	Information Systems	-	-	-	-	-	-	-
101-247-703 & 709	Board of Review	646	646	-	646	646	646	646
101-257-703 & 709	Economic Dev. /Assessing	84,533	59,670	-	13,783	43,209	43,981	45,164
101-265-703 & 709	Building Maintenance	-	-	-	-	-	-	-
101-266-703 & 709	Litigation and Appeals	-	-	-	-	-	-	-
101-283-703 & 709	General Operating	2,300,775	171,012	97,661	171,012	624,627	769,328	918,320
101-301-703 & 709	Police	2,600,174	2,892,937	1,873,490	2,888,990	2,895,950	2,934,186	2,962,986
101-336-703 & 709	Fire	817,940	946,315	562,911	954,755	1,066,137	1,083,397	1,090,521
101-371-703 & 709	Building (Construction & Dev.)	138,097	163,710	102,698	159,061	158,688	161,834	164,623
101-441-703 & 709	DPW	744,687	866,408	513,436	808,053	782,963	803,939	821,762
101-673-703 & 709	Senior Citizens	19,450	26,967	-	-	23,868	26,967	26,967
101-721-703 & 709	Planning and Development	2,150	3,600	1,400	3,600	3,600	3,600	3,600
101-722-703 & 709	Zoning Board of Appeals	325	1,500	-	800	1,500	1,500	1,500
101-751-703 & 709	Parks & Recreation	140,800	161,538	98,732	155,198	161,463	163,867	165,932
101-805-703 & 709	Cultural Center	150,728	166,061	102,283	156,376	164,630	167,669	169,804
101-966-703 & 709	Transfers Out	-	-	-	-	-	-	-
Total Wages & Fringes		\$ 7,788,506	\$ 6,341,911	\$ 3,908,672	\$ 6,153,763	\$ 6,786,498	\$ 7,036,474	\$ 7,254,569

CITY OF WIXOM, MICHIGAN

General Fund - Wages

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-101-703	City Council	\$ 10,800	\$ 10,800	\$ 5,400	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
101-172-703	City Managers Office	192,876	253,917	143,465	220,844	245,413	245,413	245,413
101-191-703	Finance	215,369	222,621	145,034	222,621	222,381	222,531	222,681
101-215-703	City Clerk	130,229	137,768	94,321	135,576	134,168	137,968	134,168
101-228-703	Information Systems	-	-	-	-	-	-	-
101-247-703	Board of Review	600	600	-	600	600	600	600
101-257-703	Economic Dev. / Assessing	44,255	41,004	-	7,931	32,500	32,500	32,500
101-265-703	Building Maintenance	-	-	-	-	-	-	-
101-266-703	Litigation and Appeals	-	-	-	-	-	-	-
101-283-703	General Operating	-	-	-	-	130,218	264,343	402,491
101-301-703	Police	1,894,986	2,121,208	1,305,561	2,080,770	2,141,353	2,144,628	2,142,428
101-336-703	Fire	662,500	753,410	430,369	743,804	871,590	871,690	871,790
101-371-703	Building (Construction & Dev.)	91,064	102,437	62,566	101,609	102,080	102,080	102,080
101-441-703	DPW	528,126	582,981	332,011	548,918	551,706	554,564	557,493
101-673-703	Senior Citizens	18,068	24,731	-	-	21,853	24,731	24,731
101-721-703	Planning and development	2,150	3,600	1,400	3,600	3,600	3,600	3,600
101-722-703	Zoning Board of Appeals	325	1,500	-	800	1,500	1,500	1,500
101-751-703	Parks & Recreation	111,345	118,571	75,338	118,571	118,571	118,571	118,571
101-805-703	Cultural Center	108,052	124,507	69,689	110,507	124,507	124,507	124,507
101-966-703	Transfers Out	-	-	-	-	-	-	-
Total Wages		\$ 4,010,745	\$ 4,499,655	\$ 2,665,154	\$ 4,306,950	\$ 4,712,841	\$ 4,860,026	\$ 4,995,354

CITY OF WIXOM, MICHIGAN

General Fund - Fringes

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-101-709	City Council	\$ 826	\$ 826	\$ 413	\$ 826	\$ 826	\$ 826	\$ 826
101-172-709	City Managers Office	71,934	99,946	51,809	87,132	92,227	95,690	99,311
101-191-709	Finance	109,024	96,365	72,422	104,279	97,743	104,222	109,465
101-215-709	City Clerk	57,143	59,303	43,198	59,411	55,659	58,110	60,080
101-228-709	Information Systems	-	-	-	-	-	-	-
101-247-709	Board of Review	46	46	-	46	46	46	46
101-257-709	Economic Dev. / Assessing	40,278	18,666	-	5,853	10,709	11,481	12,664
101-265-709	Building Maintenance	-	-	-	-	-	-	-
101-266-709	Litigation and Appeals	-	-	-	-	-	-	-
101-283-709	General Operating	2,300,775	171,012	97,661	171,012	494,409	504,985	515,829
101-301-709	Police	705,188	771,729	567,929	808,220	754,597	789,558	820,558
101-336-709	Fire	155,440	192,905	132,542	210,951	194,547	211,707	218,731
101-371-709	Building (Construction & Dev.)	47,033	61,273	40,132	57,452	56,608	59,754	62,543
101-441-709	DPW	216,561	283,427	181,425	259,135	231,257	249,375	264,269
101-673-709	Senior Citizens	1,382	2,236	-	-	2,015	2,236	2,236
101-721-709	Planning and Development	-	-	-	-	-	-	-
101-722-709	Zoning Board of Appeals	-	-	-	-	-	-	-
101-751-709	Parks & Recreation	29,456	42,967	23,394	36,627	42,892	45,296	47,361
101-805-709	Cultural Center	42,676	41,554	32,594	45,869	40,123	43,162	45,297
101-966-709	Transfers Out	-	-	-	-	-	-	-
Total Fringes		\$ 3,777,762	\$ 1,842,256	\$ 1,243,518	\$ 1,846,813	\$2,073,657	\$2,176,448	\$ 2,259,215

This page left blank intentionally

Fiscal Year 2021-2022

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 decrease \$468,746 in Fiscal Year 2021-2022 over the estimated actual Fiscal Year 2020-2021 revenue not inclusive of the special COVID-19 federal grant revenue. Taxable value on properties reflects an overall increase resulting in a 1.85% increase to property tax revenue. This budget includes the levy of 3.00 mills of the general operating voted millage of up to 3.50 mils. The Headlee roll-back calculation did not have an effect on the 2021 millage to be levied. State shared sales tax revenue is budgeted to decrease \$32,621. There is a decrease in building permit revenue due to development fluctuation. Local Community Stabilization (LCSA) revenue for the reimbursement of eliminated personal property taxes fluctuates year to year. The City will continue to budget according to the calculation method provided by the LCSA to estimate the personal property tax reimbursement each year. The contribution from the DDA to reimburse the City for the previous supplementation of the DDA Debt payment has decreased as this is the final year of repayment. This was expected as development continued in the DDA and tax capture increased. The City also received COVID-19 federal grant funding in the amount of \$667,243 and no funds are budgeted in FY2021-22.

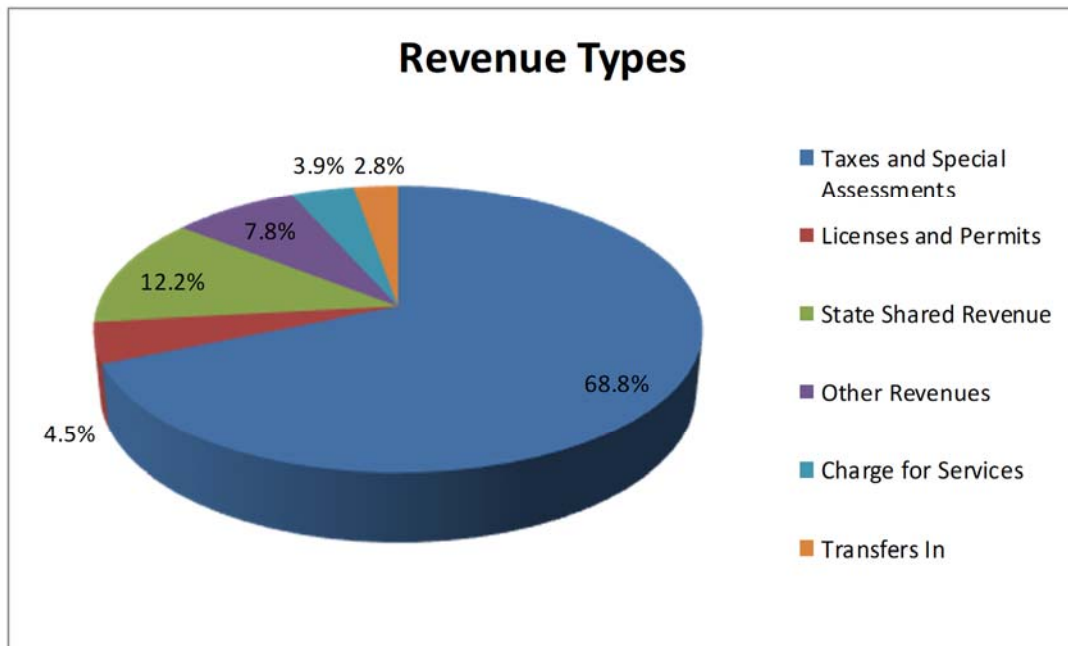
Revenue Comparison

Description	2019-2020	Est. Actual 2020-2021	Proposed 2021-2022	Dollar Change	% Change
Property Taxes	\$ 7,907,035	\$ 8,359,013	\$ 8,513,690	\$ 154,677	1.85%
State Shared and LCSA	1,976,903	1,542,833	1,514,675	\$ (28,158)	-1.83%
Building Permits & Fees	578,529	1,163,470	560,370	\$ (603,100)	-51.84%
Pension & OPEB Bond Proceeds	-	-	-	\$ -	0.00%
Miscellaneous Income	974,627	1,367,782	775,976	\$ (591,806)	-43.27%
Charges for Services Library	69,738	63,240	64,505	\$ 1,265	2.00%
Contribution from DDA	259,985	367,477	295,362	\$ (72,115)	0.00%
Contribution from Library	14,266	41,921	45,169	\$ 3,248	0.00%
Contribution from Budget Stabilization	1,078,299	-	-	\$ -	0.00%
Charges for Services Water/Wastewater	361,798	361,798	361,798	\$ -	0.00%
Charges for Services Major & Local Roads	188,982	190,383	190,383	\$ -	0.00%
Charges for Services Solid Waste & Local Road	58,240	58,240	58,240	\$ -	0.00%
Total Revenues	\$ 13,468,401	\$ 13,516,157	\$ 12,380,168	\$ (1,135,989)	-8.4047%
			Less COVID Federal Grants	\$ 667,243	
			Actual Revenue Change	\$ (468,746)	-3.4680%

This page left blank intentionally

The percentage of revenue by category is shown below:

Type	Percentage	Amount
Taxes and Special Assessments	68.8%	8,513,690
Licenses and Permits	4.5%	560,370
State Shared Revenue	12.2%	1,514,675
Other Revenues	7.8%	966,359
Charge for Services	3.9%	484,543
Transfers In	2.8%	340,531
Total General Fund Revenue	100%	12,380,168



CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Taxes and special assessments								
101-000-402.010	Real Property Tax	\$ 6,358,703	\$ 6,606,688	\$ 6,491,599	\$ 6,602,990	\$ 6,786,753	\$ 6,883,512	\$ 7,105,495
101-000-403.012	LDFA/DDA Property Tax	-	-	-	-	-	-	-
101-000-403.012	Operating Millage Additional	-	-	-	-	-	-	-
101-000-404.010	Maple North Service Income	-	-	-	-	-	-	-
101-000-410.010	Personal Property Tax	1,086,975	1,297,445	1,299,252	1,300,021	1,269,153	1,239,954	1,218,841
101-000-410.010	Personal Property Tax - PA328	-	-	-	-	-	-	-
101-000-412.010	Personal Prop-Delq	2,852	-	-	-	-	-	-
101-000-412.011	Penalty&Interest on Delqt. Tax	64,833	50,000	46,669	55,544	56,000	57,000	58,000
101-000-437.010	Industrial Facilities Tax	61,480	60,592	56,661	56,661	65,909	66,568	67,233
101-000-437.012	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
101-000-447.010	Tax Administration Fee-Gen Op	327,487	347,680	330,696	341,069	345,000	342,350	342,350
101-000-447.011	Tax Administration Fee-Maple	-	-	-	-	-	-	-
101-000-447.012	Tax Administration Fee-IFT	2,956	2,875	2,683	2,728	2,875	2,904	2,933
101-000-581.012	MTT/Bd of Rev Adj	-	(12,000)	-	-	(12,000)	(12,000)	(12,000)
101-000-607.010	Transfer Fee	-	-	-	-	-	-	-
101-000-607.011	PRE Denial Distribution	1,749	-	-	-	-	-	-
101-000-676.011	Tax Assessment & Coll. Reim	-	-	-	-	-	-	-
Total taxes and special assessments		7,907,035	8,353,280	8,227,560	8,359,013	8,513,690	8,580,288	8,782,852
Licenses and permits								
101-000-453.030	Bldg Misc Income	-	-	-	-	-	-	-
101-000-476.030	Right of Way Permits	2,520	2,200	1,890	2,200	2,200	2,200	2,200
101-000-477.034	Soil Erosion Permits	-	-	-	-	-	-	-
101-000-583.030	SPR - Easement Rev	-	-	-	-	-	-	-
101-000-607.030	Site Plan Rev. (Comb w/Eng)	-	-	-	-	-	-	-
101-000-607.032	Zoning Review	-	-	-	-	-	-	-
101-000-607.033	Zoning Letter Verification Revenue	938	1,000	946	1,000	1,000	1,000	1,000
101-000-608.031	Building Permits & Fees	519,764	380,000	579,582	1,075,965	468,000	400,000	420,000
101-000-609.030	Engineering & SPR Admin	41,738	45,000	43,298	50,000	55,000	45,000	45,000
101-000-612.031	Rental Review Fee	3,620	21,805	3,921	21,805	21,670	20,610	21,805
101-000-612.032	Permit Surcharge Revenue	9,949	9,000	11,557	12,500	12,500	12,500	12,500
101-000-626.030	Subdivision Review	-	-	-	-	-	-	-
101-000-627.030	Aerial Topos & Misc. Mylars	-	-	-	-	-	-	-
Total licenses and permits		578,529	459,005	641,195	1,163,470	560,370	481,310	502,505
Intergovernmental								
101-000-440.060	State Sales Tax	1,223,354	919,016	694,750	1,292,096	1,259,475	1,308,221	1,321,303
101-000-443.060	Liquor License Tax	10,083	10,000	10,105	10,105	10,200	10,250	10,300
101-000-573.010	Local Community Stabilization	743,465	328,762	240,632	240,632	245,000	245,000	245,000
Total intergovernmental		1,976,903	1,257,778	945,487	1,542,833	1,514,675	1,563,471	1,576,603
Other revenues								
101-000-451.021	Business License Fees	49,352	55,000	26,537	55,000	55,000	55,000	55,000
101-000-501.000	MMRMA Grant	3,438	-	-	-	-	-	-
101-000-501.030	Federal Revenue	-	-	-	-	-	-	-
101-000-528.030	Other Federal Grants	-	567,534	567,534	667,243	-	-	-
101-000-539.020	Bullet Proof Vest Program Reimb	7,473	500	-	500	500	500	500
101-000-539.030	State Grants	-	-	2,500	2,500	-	-	-
101-000-581.001	Developer-Cost Recovery	-	-	-	-	-	-	-
101-000-581.020	Cable T.V. Revenue	136,103	137,707	71,493	137,707	139,084	140,475	141,880
101-000-581.021	Workers Compensation	-	-	242	242	-	-	-
101-000-581.023	Metro Act Funds	44,443	40,000	-	40,000	40,000	40,000	40,000
101-000-581.025	Seniors Revenue	22,748	15,000	-	1,000	15,000	30,000	30,000
101-000-581.028	Passport Revenue	39,073	40,000	30	2,500	40,000	40,000	40,000
101-000-581.029	Fire Revenue	-	-	18	18	-	-	-
101-000-582.020	Insurance Loss Payment-Retention	-	-	-	-	-	-	-
101-000-582.021	Gas Rebate	-	-	-	-	-	-	-
101-000-582.022	Police Revenue	9,203	13,000	3,975	6,458	13,000	13,000	13,500
101-000-582.024	Insurance Loss Payment	5,766	-	1,184	1,184	-	-	-
101-000-582.029	Community Foundation Reimb.	-	-	-	-	-	-	-
101-000-582.030	Revenue Compost Site	82,352	35,000	37,357	47,000	48,000	48,000	48,000

CITY OF WIXOM, MICHIGAN

General Fund - Revenue Detail

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-000-582.034	Parks & Rec.-Softball Revenue	2,970	4,000	3,120	4,000	4,000	4,000	4,000
101-000-582.035	Police Records Mngt Income	19,505	19,488	10,026	19,488	19,488	19,488	19,488
101-000-583.030	Easement Revenue	-	-	-	-	-	-	-
101-000-606.021	District Court	51,558	37,000	34,565	52,000	52,000	52,100	52,200
101-000-607.001	Utility Billing Late Fee	8,065	7,000	7,717	7,800	7,800	7,800	7,800
101-000-607.002	AT&T Video Serv Franchise	78,479	84,000	34,138	70,000	70,000	70,000	70,000
101-000-607.003	AT&T Video Serv InKind PEG	7,848	8,100	3,414	6,900	6,900	6,900	6,900
101-000-626.000	Prisoner Lodging	4,788	4,000	1,550	4,200	4,200	4,300	4,300
101-000-628.001	Local Road - Charge for Services	50,000	50,000	33,333	50,000	50,000	50,000	50,000
101-000-628.002	Water Utility - Charge for Services	180,899	180,899	120,599	180,899	180,899	180,899	180,899
101-000-628.003	WasteWater Utility-Charge for Servic	180,899	180,899	120,599	180,899	180,899	180,899	180,899
101-000-628.004	Solid Waste - Charges for Services	8,240	8,240	5,493	8,240	8,240	8,240	8,240
101-000-628.005	Library - Charges for Services	69,738	63,240	46,344	63,240	64,505	65,795	67,111
101-000-628.006	Equipment Rental - Local Road	86,965	91,333	75,023	85,610	85,610	85,610	85,610
101-000-628.007	Equipment Rental - Major Road	102,017	117,409	77,496	104,773	104,773	104,773	104,773
101-000-651.021	Parks & Recreation-Soccer Rev	1,105	1,500	850	1,500	1,500	1,500	1,500
101-000-651.022	Sponsorship Revenue	27,350	15,000	1,000	15,000	25,000	30,000	30,000
101-000-651.023	Fireworks Donation Revenue	-	-	-	-	-	-	-
101-000-651.024	Employee Portion - Health Care	-	-	-	-	-	-	-
101-000-651.025	Senior Sponsorship Revenue	-	-	-	-	-	-	-
101-000-655.022	Revenue-False Alarms	24,986	8,000	6,900	8,000	8,000	8,000	8,000
101-000-655.025	Property Transfer Fine Rev	-	-	-	-	-	-	-
101-000-664.022	Interest Income	124,158	80,000	10,475	16,000	16,000	16,080	16,160
101-000-664.220	Unrealized Investment Gain/Loss	8,994	-	(4,407)	(4,407)	-	-	-
101-000-667.020	Civic Center Rental Income	20,203	25,000	1,355	2,500	25,000	52,000	54,000
101-000-667.021	Rental Ameritech	50,758	54,220	44,103	54,220	56,069	57,984	59,965
101-000-667.027	Rental / User Fees	19,016	17,510	17,510	17,510	18,035	18,576	19,133
101-000-667.033	Rental Income - Fire	-	-	-	-	-	-	-
101-000-671.020	Parks & Rec.-General Revenue	32,043	25,000	8,886	15,000	25,000	50,000	51,000
101-000-671.021	DPW Revenue	42,268	30,000	35,936	42,000	42,000	42,000	42,000
101-000-671.022	Other Miscellaneous Revenue	4,303	5,000	4,331	5,000	5,000	6,000	6,000
101-000-671.024	Revenue Cost Recovery	19,323	18,000	6,618	14,000	18,000	18,000	18,000
101-000-671.025	Smart Bus Credits	4,715	6,500	7,361	7,361	7,400	7,400	7,400
101-000-671.029	Oth Gov - WWOCA	-	-	-	-	-	-	-
101-000-673.020	Sale of Land	-	-	-	-	-	-	-
101-000-673.021	Sale of Fixed Assets	5,469	12,000	38,065	45,000	12,000	12,000	12,000
101-000-674.001	Donation - Memorial Block	-	-	-	-	-	-	-
101-000-674.350	Donation Revenue	10,025	-	1,280	1,280	-	-	-
101-000-676.023	Utility Reimbursement Rev-Fire	-	-	-	-	-	-	-
101-000-676.024	Utility Reimbursement Rev-DPW	-	800	-	-	-	-	-
101-000-676.025	Election-State Reimbursement	6,747	-	-	-	-	-	-
101-000-676.027	Utility Reimb Revenue-Gene	-	-	-	-	-	-	-
101-000-676.028	West Nile Virus Reimb	-	2,000	2,078	2,078	2,000	2,000	2,000
101-000-696.001	Pension Obligation Bond Proceeds	-	-	-	-	-	-	-
101-000-696.002	OPEB Obligation Bond Proceeds	-	-	-	-	-	-	-
Total other revenues		1,653,385	2,059,879	1,466,631	2,041,443	1,450,902	1,529,319	1,538,258
Transfers in								
101-000-699.012	Transfer In - DDA Debt Repayment	259,985	367,477	367,477	367,477	295,362	-	-
101-000-699.013	Contribution Budget Stabilization	1,078,299	-	-	-	-	-	-
101-931-699.000	Contribution Library	14,266	14,190	27,947	41,921	45,169	45,234	48,276
101-931-699.002	Contribution CDBG	-	-	-	-	-	-	-
101-931-699.003	Budget Stabilization Fund Transfer	-	-	-	-	-	-	-
101-931-699.005	Major Road Debt Fund	-	-	-	-	-	-	-
Total transfers in		1,352,550	381,667	395,424	409,398	340,531	45,234	48,276
Total Revenues		\$ 13,468,401	\$ 12,511,609	\$ 11,676,297	\$ 13,516,157	\$ 12,380,168	\$ 12,199,622	\$ 12,448,494

Fiscal Year 2021-2022

Property Tax Revenue Calculation

	2020/2021	2021/2022	2022/2023	2023/2024
Taxable Value Real	672,549,490	693,532,030	705,362,920	726,997,120
Taxable Value Personal Commercial	66,196,030	78,514,300	79,299,443	80,092,437
Taxable Value Personal Industrial	35,301,050	18,991,470	15,193,176	12,154,541
Taxable Value Personal Utility	22,026,760	23,324,480	23,557,725	23,793,302
Taxable Value IFT (1/2)	5,768,660	6,274,855	6,337,604	6,400,980
Total	801,841,990	820,637,135	829,750,868	849,438,379
DDA (Captured)	43,113,540	46,942,110	49,556,531	50,052,096
Brownfield (Captured)	443,180	453,980	458,520	463,105
Total minus DDA	758,285,270	773,241,045	779,735,817	798,923,178
General Fund				
Tax rate	10.5036	10.5036	10.5036	10.5036
Taxes Real	6,606,688	6,786,753	6,883,512	7,105,495
Taxes Personal	1,297,445	1,269,153	1,239,954	1,218,841
Taxes IFT	60,592	65,909	66,568	67,233
Total Tax Revenue	7,964,725	8,121,815	8,190,034	8,391,569
Difference from Prior Year	390,218	157,090	68,219	201,535

Voter approved millage being charged is reduced to 3.0 in FY2021/22 and projected as the same for FY2022/23 & FY2023/24.
Full 3.5 voter approved millage expires in FY2024/2025

Local Road Capital (Exp. FY 2026)				
Tax rate	1.1439	1.1439	1.1439	1.1439
Taxes Real	719,505	739,115	749,652	773,828
Taxes Personal	141,299	138,218	135,038	132,738
Taxes IFT	6,599	7,178	7,250	7,322
Total Tax Revenue	867,403	884,511	891,940	913,888
Difference from Prior Year	78,599	17,108	7,429	21,948

Safety Path (Exp. FY 2024)				
Tax rate	0.2983	0.2983	0.2983	0.2983
Taxes Real	187,629	192,742	195,490	201,795
Taxes Personal	36,847	36,044	35,214	34,615
Taxes IFT	1,721	1,872	1,891	1,909
Total Tax Revenue	226,197	230,658	232,595	238,319
Difference from Prior Year	20,422	4,461	1,937	5,724

DDA (General, Local Rd, Safety Path, Library, Oak Co Oper&Parks, Huron Metro, OCC, DDA Special) Exp. FY 2029				
Tax rate (Special)	1.3101	1.3101	1.3101	1.3101
Total DDA (Special)	6,404,830	6,404,830	6,404,830	6,404,830
Tax Revenue (Special)	8,391	8,391	8,391	8,391

Tax rate	20.3463	20.3463	20.3463	20.3463
Total capture DDA	43,113,540	46,942,110	49,556,531	50,052,096
Tax Revenue	877,201	955,098	1,008,292	1,018,375
Difference from Prior Year	387,066	77,897	53,194	10,083

Fiscal Year 2021-2022

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 the relevant section.

Fiscal Year 2021-2022

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 2021-2022:

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

BUDGET HIGHLIGHTS:

No significant changes or highlights to note.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Council
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-101-703.141	Salary - Mayor	\$ 1,800	\$ 1,800	\$ 900	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
101-101-703.143	Salaries - City Council	9,000	9,000	4,500	9,000	9,000	9,000	9,000
101-101-709.100	Fringes - City Council	826	826	413	826	826	826	826
Total salaries & wages		11,626	11,626	5,813	11,626	11,626	11,626	11,626
Professional & contractual								
101-101-716.141	City Council Expense	236	4,500	366	4,500	4,500	4,500	4,500
101-101-836.100	COVID19 Expense	-	205	105	205	-	-	-
101-101-955.141	Conf. & Workshops	-	-	-	-	-	-	-
101-101-956.146	Awards & Plaques	80	400	-	100	400	400	400
Total professional & contractual		316	5,105	471	4,805	4,900	4,900	4,900
Total City Council		\$ 11,942	\$ 16,731	\$ 6,284	\$ 16,431	\$ 16,526	\$ 16,526	\$ 16,526

Fiscal Year 2021-2022

Program Strategies: City Manager

PROGRAM DESCRIPTION:

This program funds the central, administrative coordination of all City operations. The City Manager is the chief administrative officer of the City and is an at-will appointee of the City Council. The City Manager is responsible for making recommendations to the City Council on policy and service matters and for implementing and administering those policies, programs and ordinances adopted by the City Council. It is the City Manager's duty to promote ethics, professionalism, integrity and responsiveness throughout the City organization. The City Manager is also the Emergency Management Coordinator and, as such, maintains general supervision over the planning and administration for the emergency management organization and the execution of the emergency preparedness plans.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Find and implement solutions to day-to-day City and resident issues and concerns. This will include review of existing practices as well as evaluation, and possible implementation, of tools and products designed to enhance service delivery/effectiveness and communication with residents, businesses and other customers.
- Provide the highest level possible of high-quality services across all functions within City operations, efficiently and effectively, to residents, businesses and visitors.
- Retain, support and develop the City's most valuable assets - its employees.
- Be responsive and effective in providing support services to City Council, Commissions, Boards and Authorities.

BUDGET HIGHLIGHTS:

101-172-703.121 - Salary - Assistant City Manager/Economic Development (50%): Funding for this position is split at 50% in each of two departments. The ACM position replaces the former Department Head position in Economic Development/City Assessor. The ACM position has responsibility for managing/performing the remaining Economic Development/Assessor functions and provide additional administrative support to the CMO, including direct oversight of our contract/consulting relationships in the areas of Construction and Development Services, planning and the City's geographical information system.

101-172-955.123 - Education & Training: Funding of this account provides for the continuing education and training of the four staff members within the Department

101-172-801.121 - Consultants & Personnel: This account is used to fund the engagement of services provided by outside professionals typically focused on a specific project, goal or outcome. For this budget, additional work is anticipated in the area of team development and coaching.

101-172-955.122 - Conf. & Workshops-City Manager: This account includes funding for attendance of conferences/workshops such as those conducted by the Michigan Municipal Executives association, ICMA and others.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-172-974.120 - Copier: Purchase of a new copier/printer/scanner.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

City Manager
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-172-703.127	Salary - City Manager	\$ 102,961	\$ 105,535	\$ 73,063	\$ 105,535	\$ 105,535	\$ 105,535	\$ 105,535
101-172-703.121	Salary - Asst City Mngr/Econ Dev 50%	-	41,004	-	7,931	32,500	32,500	32,500
101-172-703.128	Wage - Admin. Assist.	44,957	51,315	35,526	51,315	51,315	51,315	51,315
101-172-703.129	Wage - Admin. Secretary	44,957	50,063	34,659	50,063	50,063	50,063	50,063
101-172-706.121	Overtime - Admin. Assist.	-	4,000	217	4,000	4,000	4,000	4,000
101-172-706.122	Overtime - Admin. Secretary	-	2,000	-	2,000	2,000	2,000	2,000
101-172-708.121	Sick Pay - City Manager	-	-	-	-	-	-	-
101-172-708.122	Sick Pay - Admin Assist.	-	-	-	-	-	-	-
101-172-708.124	Sick Pay - Asst City Manager	-	-	-	-	-	-	-
101-172-709.100	Fringes - City Manager's Office	69,175	98,226	50,089	85,412	92,227	95,690	99,311
101-172-709.128	Fringes - HRA Expense	2,759	1,720	1,720	1,720	-	-	-
101-172-712.120	Unemployment Compensation	-	-	-	-	-	-	-
101-172-715.121	Deferred Compensation	-	-	-	-	-	-	-
Total salaries & wages		264,810	353,863	195,273	307,976	337,640	341,103	344,724
Professional & contractual								
101-172-716.122	City Manager Expense	40	300	-	300	300	300	300
101-172-801.121	Consultants & Personnel	108	2,000	-	2,000	2,000	4,000	4,000
101-172-836.100	COVID19 Expense	697	4,181	2,905	4,181	-	-	-
101-172-955.122	Conf. & Workshops-City Manager	-	650	25	650	800	800	900
101-172-955.123	Education & Training	856	5,000	1,704	5,000	6,500	6,500	7,000
101-172-956.124	Community Promotion - Brochure	-	-	-	-	-	-	-
101-172-956.126	Dues and Memberships	981	1,213	1,007	1,213	2,120	2,168	2,200
101-172-956.128	Vehicle Allowance	6,000	6,000	4,000	6,000	6,000	6,000	6,000
101-172-956.129	Phone Allowance	600	600	400	600	600	600	600
Total professional & contractual		9,282	19,944	10,041	19,944	18,320	20,368	21,000
Operating supplies								
101-172-727.121	Office Supplies - City Mgr	1,172	1,200	42	1,200	1,200	1,200	1,200
101-172-732.121	Copier Maint & Supplies	931	700	495	750	750	750	750
101-172-900.126	Publication & Printing	2,379	1,200	254	1,200	1,200	1,200	1,200
Total operating supplies		4,482	3,100	791	3,150	3,150	3,150	3,150
Maintenance & repairs								
101-172-802.122	Office Maintenance	-	-	-	-	-	-	-
Capital Outlay								
101-172-971.121	Office Equipment	450	450	-	450	450	450	450
101-172-971.122	Office Furniture	700	700	-	700	700	700	700
		1,150	1,150	-	1,150	1,150	1,150	1,150
Total City Manager		\$ 279,723	\$ 378,057	\$ 206,106	\$ 332,220	\$ 360,260	\$ 365,771	\$ 370,024

Fiscal Year 2021-2022

Program Strategies: Financial Administration

PROGRAM DESCRIPTION:

Financial Administration is responsible for the collection and disbursement of all City funds, maintenance of the City's financial records, investment/cash management and bank relations and general liability & property insurance administration. Responsibilities of the department include preparation and management of the City's budget, billing, collecting, tracking, and administering all finances of the City. Key aspects of these responsibilities include accounts payable, property tax administration, water, sewer, refuse collection fees, special assessments, grants, fines and state funding. The Department is responsible for managing the annual external audit of the City's financial records and accounting system and preparation and delivery of the final tax collection settlement to Oakland County along with distributions of collections taken on behalf of other jurisdictions. In addition, this Department administers all employee benefits, coordinates education opportunities available from MERS and other benefit providers, payroll processing, tax and pension reporting, compliance with the Affordable Care Act, retirement processing and retiree benefits, online property tax access, online payment system(s) and fixed asset tracking systems.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Monitor and update the 5-year budget projection.
- Maintain compliance with requirements associated with State Reporting for Transparency and Accountability.
- Assist with the preparation of the Annual Financial Report with Annual Audit for FY 2020-2021.
- Preparation of Citizen's Guide to Financial Health as proposed 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 greater transparency.
- Continued proactive and effective monitoring and update of the 10-year Capital Plan.
- Conversion of financial chart of accounts in accordance with the Michigan Department of Treasury.

BUDGET HIGHLIGHTS:

101-191-802.311 - Computer Maintenance: Funds allocated to this account fund the annual support and maintenance of the City's financial software, BS&A.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-191-975.312 - Printer/Scanner: Purchase of a new scanner for document imaging.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Finance
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-191-703.311	Salary - Finance Director	\$ 95,888	\$ 98,285	\$ 68,044	\$ 98,285	\$ 98,285	\$ 98,285	\$ 98,285
101-191-703.312	Salary - Deputy Treasurer	62,045	63,596	44,028	63,596	63,596	63,596	63,596
101-191-703.316	Wage - Account Clerk	49,312	50,304	32,252	50,304	50,064	50,064	50,064
101-191-706.311	Overtime - Deputy Treasurer	2,494	3,800	306	3,800	3,800	3,900	4,000
101-191-706.312	Overtime	620	1,500	404	1,500	1,500	1,550	1,600
101-191-708.311	Sick Pay - Deputy Treasurer	-	-	-	-	-	-	-
101-191-708.312	Sick Pay - Finance Director	3,319	3,403	-	3,403	3,403	3,403	3,403
101-191-708.313	Sick Pay - Account Clerk	1,691	1,733	-	1,733	1,733	1,733	1,733
101-191-709.100	Fringes - Finance Dept	99,446	92,581	68,638	100,495	97,743	104,222	109,465
101-191-709.318	Fringes-HRA Expense	9,578	3,784	3,784	3,784	-	-	-
101-191-711.311	Part-Time Accounting Clerk	-	-	-	-	-	-	-
Total salaries & wages		324,393	318,986	217,456	326,900	320,125	326,753	332,146
Professional & contractual								
101-191-716.311	Financial Admin. Expense	-	250	-	250	250	250	250
101-191-800.001	Financial Consultant	-	-	-	-	-	-	-
101-191-801.311	Consultants & Personnel-Fin.Ad	1,400	2,925	1,100	2,925	2,925	3,013	3,103
101-191-836.100	COVID19 Expense	-	625	325	625	-	-	-
101-191-955.311	Conf. & Workshops-Fin. Admin.	-	-	-	-	-	-	-
101-191-955.312	Education & Training-Fin.Admin	195	2,500	-	500	2,500	3,000	3,500
101-191-956.129	Phone Allowance	600	600	400	600	600	600	600
101-191-956.312	Data Processing - Fin. Admin.	-	1,500	127	1,500	1,500	1,500	1,500
101-191-956.313	Oakland County Data Processing	3,563	2,800	1,635	3,500	3,500	3,600	3,700
101-191-956.314	Data Processing - Tax Collection	6,336	10,500	7,411	10,500	10,750	10,750	10,750
101-191-956.316	Memberships & Dues	805	875	599	875	875	900	925
101-191-958.315	Audit Fee - General	12,986	13,246	13,086	13,086	13,348	13,615	13,887
Total professional & contractual		25,885	35,821	24,683	34,361	36,248	37,227	38,215
Operating supplies								
101-191-727.311	Office Supplies - Fin. Admin.	4,197	3,000	1,509	3,000	3,000	3,100	3,150
Maintenance & repairs								
101-191-802.311	Computer Maintenance-Fin.Admin	6,392	6,512	6,512	6,512	6,601	6,799	7,003
101-191-802.312	Computer Programming-Fin.Admin	-	800	-	800	800	816	832
Total maintenance & repairs		6,392	7,312	6,512	7,312	7,401	7,615	7,835
Capital Outlay								
101-191-971.311	Office Equipment	-	-	-	-	-	-	-
101-191-971.312	Office Furniture	-	-	-	-	-	-	-
Total capital outlay		-	-	-	-	-	-	-
Total Finance		\$ 360,867	\$ 365,119	\$ 250,161	\$ 371,573	\$ 366,773	\$ 374,695	\$ 381,347

Fiscal Year 2021-2022

Program Strategies: Clerks

PROGRAM DESCRIPTION:

The City Clerk is responsible for preparing Council agendas, as well as meeting packets. The City Clerk records, transcribes and certifies meeting minutes and official actions of City Council and is responsible for document retention and retrieval as the custodian of official City records. As the City's Chief Election Official, the City Clerk records transactions in the State-wide Qualified Voter File daily, coordinates and conducts federal, state, county, municipal and school elections in accordance with election laws/guidelines and trains 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 and their rules and regulations. The City Clerk's Office issues, records and forwards dog licenses to Oakland County Animal Control and facilitates enforcement of the City Ordinance as it relates to dogs. 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 City Clerk's Office maintains cemetery records, sells gravesites and niches, and works with the sexton with regard to burials in the Wixom Cemetery. It is also the function of this Office to act as a source and repository of office supplies for City departments.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- 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 record-keeping, retention and tracking.
- Administer elections in accordance with current law.
- 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 service to the community.
- Ensure ongoing education of both the Clerk and Deputy Clerk to enhance effectiveness and retention of their designation as Certified Michigan Municipal Clerks.

BUDGET HIGHLIGHTS:

101-215-803.286 - Election Salaries: This expense reflects the costs associated with two elections, the August Primary Election and the November General Election. Overtime costs for the Deputy Clerk are covered here and are impacted by the Proposal 3 requirements to be open until 5:00 p.m. on Friday and eight hours on Saturday and/or Sunday before each election.

101-215-956.281 - Election Expense: This expense reflects the cost of miscellaneous items for each election such as the printing of ballots, programming and coding, publications, voter ID cards, absentee ballot envelopes, etc. In early 2022, we will be responsible for paying the extended service/maintenance fees for the scanners and touch writers for the first time on an annual basis.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-215-974.280 Copy Machine: Purchase of a new copier.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Clerk
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-215-703.281	Salary - Clerk	\$ 76,294	\$ 78,202	\$ 54,140	\$ 78,202	\$ 78,202	\$ 78,202	\$ 78,202
101-215-703.282	Wage - Deputy Clerk	53,138	54,466	37,707	54,466	54,466	54,466	54,466
101-215-706.281	Overtime - Deputy Clerk	797	1,500	367	800	1,500	1,500	1,500
101-215-708.281	Sick Time Pay - Clerk	-	-	-	-	-	-	-
101-215-709.100	Fringes - City Clerk's Office	47,200	54,313	38,208	54,421	55,659	58,110	60,080
101-215-709.288	Fringes - HRA Expense	9,943	4,990	4,990	4,990	-	-	-
101-215-711.281	Part-Time Help	-	3,600	2,108	2,108	-	3,800	-
Total salaries & wages		187,372	197,071	137,519	194,987	189,827	196,078	194,248
Professional & contractual								
101-215-716.281	Clerk Expense	-	300	-	300	300	325	350
101-215-728.281	Computer Software	-	-	-	-	-	-	-
101-215-801.281	Consultants & Personnel	1,300	2,000	2,388	2,500	2,000	2,500	3,000
101-215-803.286	Election Salaries	12,516	21,647	21,647	21,647	6,500	13,900	8,000
101-215-836.100	COVID19 Expense	-	4,960	4,658	4,960	-	-	-
101-215-955.281	Conf. & Workshops-Clerk	60	1,500	1,254	1,500	1,500	1,600	1,600
101-215-955.282	Education & Training-Clerk	224	1,800	440	1,800	1,800	1,800	1,800
101-215-956.129	Phone Allowance	600	600	400	600	600	600	600
101-215-956.281	Election Expense	13,974	12,000	11,516	12,000	12,000	12,000	12,000
101-215-956.282	Memberships & Dues	495	600	480	600	600	625	650
Total professional & contractual		29,169	45,407	42,783	45,907	25,300	33,350	28,000
Operating supplies								
101-215-727.281	Office Supplies - Clerk	2,975	3,000	1,494	3,000	3,000	3,060	3,121
101-215-900.281	Publication & Printing-Clerk	3,082	4,000	1,564	4,000	4,000	4,120	4,245
Total operating supplies		6,056	7,000	3,058	7,000	7,000	7,180	7,366
Capital Outlay								
101-215-971.281	Office Equipment	-	-	-	-	-	-	-
Total Clerk		\$ 222,597	\$ 249,478	\$ 183,360	\$ 247,894	\$ 222,127	\$ 236,608	\$ 229,614

Fiscal Year 2021-2022

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. This also includes helpdesk and deskside support for City staff. The City utilizes an outside consultant to perform these tasks.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Replace computer peripherals to improve reliability of equipment and ease of use.
- Increase system security from internet cyber threats by upgrading firewall monitoring and implementing staff training.
- Improve network reliability by replacing older file servers and upgrading the operating systems.

BUDGET HIGHLIGHTS:

101-228-728.284 - Support Contract Website: This account is used for an annual support contract with Granicus for technical maintenance for the City's website and for content maintenance provided by Accunet.

101-228-801.282 - Consultant - System Administrator: Funds allocated to this account cover the consulting/technology services contract.

101-228-956.283 - Data Processing - Maintenance: This account funds the password policy enforcer, anti-malware tools, internet intrusion protection and annual costs associated with Microsoft Exchange for City personnel.

101-228-956.284 - Data Processing - Contractual: This account provides funds for various projects including the setup and installation of replacement equipment, computers and servers.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-283-971.322 - City Network: Purchase of replacement file servers and operating systems.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Information Systems

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Professional & contractual								
101-228-709.100	Fringes - Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-228-711.301	Part-Time Help Wages	-	-	-	-	-	-	-
101-228-728.283	Data Processing - Internet	3,245	4,738	1,484	4,738	5,680	5,850	6,026
101-228-728.284	Support Contract - Website	9,729	10,080	9,277	10,080	10,480	11,004	11,554
101-228-728.285	Website Redesign	-	-	-	-	-	-	-
101-228-801.282	Consultant - System Admin	69,600	73,000	48,336	73,000	74,825	76,696	78,613
101-228-836.100	COVID19 Expense	347	-	-	-	-	-	-
101-228-956.283	Maintenance & Support	34,922	19,200	13,883	19,200	25,250	26,008	26,788
101-228-956.284	Data Processing - Contractual	2,415	14,000	3,251	14,000	12,630	13,009	13,399
101-228-956.285	Data Processing-Updates/Supplies	3,894	9,300	4,186	9,300	5,300	5,459	5,623
101-228-956.286	Broadcasting/Televising	5,100	7,800	3,000	7,800	7,800	7,995	8,195
Total professional & contractual		129,251	138,118	83,417	138,118	141,965	146,020	150,198
Total Information Systems		\$ 129,251	\$ 138,118	\$ 83,417	\$ 138,118	\$ 141,965	\$ 146,020	\$ 150,198

Fiscal Year 2021-2022

Program Strategies: Board of Review

PROGRAM DESCRIPTION:

The Board of Review is a three-member body that is appointed by the Mayor with the concurrence of City Council and that 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 assessed 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:

101-247-801.451 - 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.

101-247-956.451 - Miscellaneous Operating Expenses: This account funds office supplies and required legal notices including the three (3) consecutive week Public Hearing notice publications for the March Board of Review which will be placed in an appropriate local newspaper in line with requirements.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Board of Review
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-247-709.100	Fringes - Board of Review	\$ 46	\$ 46	\$ -	\$ 46	\$ 46	\$ 46	\$ 46
101-247-801.451	Board Member Compensation	600	600	-	600	600	600	600
101-247-703.451	Wage - Recording Secretary	-	-	-	-	-	-	-
Total salaries & wages		<u>646</u>	<u>646</u>	<u>-</u>	<u>646</u>	<u>646</u>	<u>646</u>	<u>646</u>
Operating supplies								
101-247-956.451	Miscellaneous Operating Exp.	1,592	1,900	-	1,900	1,900	1,900	1,900
Total operating supplies		<u>1,592</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total Board of Review		<u>\$ 2,238</u>	<u>\$ 2,546</u>	<u>\$ -</u>	<u>\$ 2,546</u>	<u>\$ 2,546</u>	<u>\$ 2,546</u>	<u>\$ 2,546</u>

Fiscal Year 2021-2022

Program Strategies: Economic Development and Assessing

PROGRAM DESCRIPTION:

This function will be managed by the newly established Assistant City Manager (ACM) position which replaces the vacated Department Head position in this role. As discussed in the City Manager Program Strategies, the funding for this position is split at 50% each between the City Manager's Office and the Economic Development/Assessing departmental budgets.

For the Assessing function, Oakland County prepares and provides the City's real and personal property tax rolls and special assessment rolls that may be required. Oakland County also handles the majority of activity related to the Board of Review. The ACM and the City Manager's Office Administrative Assistant will work together on tasks related to property transfer affidavits, land acquisitions/divisions/combinations and other assessing related functions.

Economic Development activities will include assisting existing and prospective businesses with property needs, relationship building, serving as a liaison between business entities and other levels of government and otherwise promoting growth in the business and commercial sectors of the City. The ACM will work closely with the City Manager in this critical area.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Provide oversight of the planning, building function and geographic information system contract relationships of the City with a focus on enhancing cohesiveness, coordination and results.
- Coordinate and guide the City's efforts towards achieving Redevelopment Ready Community (RRC) certification.
- Monitor property transactions and other sources of information in order to maintain and improve database resources on available properties.
- Efficient and effective administration of the first phase of redevelopment of the 104-acre parcel on the former Ford Wixom Plant property; facilitate the continued redevelopment of the site through the additional planned phases.
- Coordinate with property ownership to facilitate the development of the vacant Downtown East Retail property.
- Establish and maintain a close working relationship with the DDA, the Lakes Area Chamber of Commerce and other entities in order to enhance growth and development for the City.

BUDGET HIGHLIGHTS:

101-172-703.121 - Salary - Assistant City Manager/Economic Development (50%): Funding for this position is split at 50% in each of two departments. The ACM position replaces the former Department Head position in Economic Development/City Assessor. The ACM position has responsibility for managing/performing the remaining Economic Development/Assessor functions and providing additional administrative support to the CMO, including direct oversight of our contract/consulting relationships in the areas of Construction and Development Services, planning and the City's geographical information system.

101-257-956.145 - Contractual Services: This account provides funding for assessing services provided by Oakland County Equalization for both real and personal property.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Economic Development/City Assessor

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-257-703.121	Salary - Asst City Mngr/Econ Dev 50%	\$ -	\$ 41,004	\$ -	\$ 7,931	\$ 32,500	\$ 32,500	\$ 32,500
101-257-703.141	Salary - Economic & Comm Dev Dir.	28,117	-	-	-	-	-	-
101-257-706.141	Overtime	-	-	-	-	-	-	-
101-257-708.141	Sick Time Pay - Econ & Comm Dev Dir	15,042	-	-	-	-	-	-
101-257-709.100	Fringes - Economic Dev/Assessing	25,236	18,666	-	5,853	10,709	11,481	12,664
101-257-711.141	Part Time Assessing / Econ Dev	16,138	-	-	-	-	-	-
Total salaries & wages		84,533	59,670	-	13,783	43,209	43,981	45,164
Professional & contractual								
101-257-836.100	COVID19 Expense	-	-	-	-	-	-	-
101-257-955.141	Education & Training	255	1,500	92	300	1,500	1,500	1,500
101-257-956.129	Phone Allowance	200	600	-	100	600	600	600
101-257-956.142	CAD/GIS Expenditure	8,225	8,200	6,743	8,200	8,364	8,531	8,702
101-257-956.143	Assessing/Econ Dev Expense	10	400	-	200	400	400	400
101-257-956.145	Contractual Services	91,091	94,077	-	94,077	96,429	98,840	101,311
101-257-956.146	Data Processing	2,887	3,500	-	3,500	3,500	3,500	3,500
101-257-956.325	Economic Development	9,599	79,500	2,977	5,000	79,500	12,000	12,000
Total professional & contractual		112,266	187,777	9,812	111,377	190,293	125,371	128,013
Operating supplies								
101-257-727.141	Office Supplies	232	200	20	200	200	200	200
101-257-728.141	Computer Supplies	-	-	-	-	-	-	-
101-257-732.141	Copier Supplies/Maint	-	-	-	-	-	-	-
101-257-802.241	Vehicle Maintenance	-	-	-	-	-	-	-
Total operating supplies		232	200	20	200	200	200	200
Total Economic Development/City Assessor		\$ 197,031	\$ 247,647	\$ 9,833	\$ 125,360	\$ 233,701	\$ 169,551	\$ 173,376

Fiscal Year 2021-2022

Program Strategies: Building Maintenance

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for the day-to-day maintenance of City Hall and other city owned buildings. These responsibilities include general building repairs and maintenance, as well as the repair of minor plumbing and electrical malfunctions. 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 2021-2022:

- Continue to utilize energy efficient upgrades where possible. This includes the installation of LED lighting where appropriate in order to reduce electrical costs and maintenance costs for changing ballasts. This is an ongoing process that is being conducted under general maintenance.
- Continue to review all maintenance contracts on a yearly basis to ensure the highest level of efficient and effective services. In 2021, the janitorial contracts are scheduled for review.
- Monitor, update and enhance the efficiency and effectiveness of HVAC controls across the City.

BUDGET HIGHLIGHTS:

101-265-802.331 - Building Maintenance General: This line item provides funding for building maintenance associated with City Hall, the Police Station and related appurtenances.

101-265-802.335 - 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 are reimbursed by the Library.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-283-974.322 - Other Facilities Improvements: Funds are allocated here for repairs to the road at the Department of Public Works, facility painting, police holding cell flooring replacement and Civic Center amenities repair and replacement.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Maintenance
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Professional & contractual								
101-265-802.334	Heating & Cooling	\$ 4,915	\$ 14,000	\$ 1,184	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000
101-265-836.100	COVID19 Expense	\$ 6,331	\$ 3,349	\$ 6,855	\$ 7,200	\$ -	\$ -	\$ -
101-265-956.333	Custodial Services	9,720	12,000	6,140	12,000	15,000	15,000	15,000
Total professional & contractual		20,966	29,349	14,179	33,200	29,000	30,000	30,000
Operating supplies								
101-265-956.331	Custodial Supplies	752	800	-	800	800	800	800
101-265-956.332	Lights	2,295	3,000	-	3,000	3,000	2,500	2,500
Total operating supplies		3,046	3,800	-	3,800	3,800	3,300	3,300
Maintenance & repairs								
101-265-802.331	Building Maintenance - General	34,903	31,000	13,499	31,000	31,000	32,000	33,000
101-265-802.332	Building Maintenance - Other	-	6,000	382	6,000	6,000	7,000	7,000
101-265-802.335	Bldg Maintenance-Library	4,293	12,000	80	12,000	12,000	12,000	12,000
101-265-802.336	HVAC - Library	2,788	12,000	1,723	12,000	12,000	12,000	12,000
Total maintenance & repairs		41,984	61,000	15,685	61,000	61,000	63,000	64,000
Total Building Maintenance		\$ 65,997	\$ 94,149	\$ 29,863	\$ 98,000	\$ 93,800	\$ 96,300	\$ 97,300

Fiscal Year 2021-2022

Program Strategies: Legal Assistance

PROGRAM DESCRIPTION:

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

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Protect the assets of the City.

BUDGET HIGHLIGHTS:

101-266-803.261 - Labor Relations Counsel: Funding for this account provides for expenses incurred to evaluate the City's wages and resolve conflicts between the City and its employees.

101-266-803.262 - Labor Negotiations: Funding for this account provides for expenses related to the negotiations of collective bargaining agreements (CBAs).

101-266-803.267 - Tax Litigation: This account provides funding for the City to protect itself from tax challenges. This includes efforts to avoid litigation through negotiations. It also includes funding for the conduct of actual litigation if that becomes necessary. In both cases, costs can include appraisals and other expert sources and/or witnesses.

101-266-803.268 - Prosecution: Funding for this account provides for expenses that are incurred as a result of the prosecution of criminal and civil complaints of violation of City ordinances resulting from the compliance efforts of the Police Department and Construction and Development Services.

101-266-803.269 - City Attorney: Funding for this account provides for expenses that occur as a result of the day-to-day operations of the City that require legal advice or that require the services of an attorney for legal negotiations and/or contracts with businesses or individuals. It also provides for meetings with the City Attorney for staff and the City Council.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Litigation and Appeals

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Professional & contractual								
101-266-803.261	Labor Relations Counsel	\$ 1,692	\$ 3,000	\$ 2,268	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
101-266-803.262	Labor Negotiations	11,950	6,000	-	6,000	6,000	-	6,000
101-266-803.266	Litigation	-	-	10,871	10,871	-	-	-
101-266-803.267	Tax Litigation	5,112	5,000	6,354	6,500	5,000	5,000	5,000
101-266-803.268	Prosecution	33,548	30,000	18,962	30,000	30,000	30,000	30,000
101-266-803.269	City Attorney-Meetings\Misc.	20,736	30,000	6,632	20,000	20,000	30,000	30,000
101-266-836.100	COVID19 Expense	4,050	2,590	1,290	2,590	-	-	-
Total professional & contractual		77,088	76,590	46,376	78,961	64,000	68,000	74,000
Total Litigation and Appeals		\$ 77,088	\$ 76,590	\$ 46,376	\$ 78,961	\$ 64,000	\$ 68,000	\$ 74,000

Fiscal Year 2021-2022

Program Strategies: General Operating

PROGRAM DESCRIPTION:

This program contains resources for the operation of City Hall and reflects the centralization of certain expense categories associated with the delivery of City services. It also serves to fund membership in various government-related organizations to help the City stay abreast of new legislation, programs and developments that affect City operations and its citizens.

BUDGET HIGHLIGHTS:

101-283-709.321 - Fringes: HRA Expense: This line item includes estimated claim reimbursements on Health Reimbursement Accounts for full-time City employees. Once claims are incurred, fringe benefit adjustments will be posted, as may be applicable. This budget item will be allocated to the appropriate departmental HRA fringe accounts throughout the year.

101-283-709.390 - OPEB Contribution: Reflects the normal cost contribution to the MERS Retiree Health Care Funding Vehicle to fund other post-employment benefits (OPEB). The normal cost is the required contribution relating to active employees future service. This line item has been reduced as a result of the bonding of the unfunded OPEB liability that occurred in August 2018. Activity related to the annual bond payments is located in the Debt Service OPEB department.

101-283-801.001 - Postage & Copier - Library: This line item includes funding for postage and copier use by the Library. The Library reimburses the City for these costs.

101-283-956.327 - Actuarial Cost - OPEB: This line item includes funding to obtain required OPEB actuarial reports. This information is utilized for budgeting, audit and financial statement purposes.

101-283-959.321 - Memberships - City Hall: This line item includes funds for membership in the Michigan Municipal League, Lakes Area Chamber of Commerce, Southeast Michigan Council of Governments and additional funds for possible membership increases.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

General Operating
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Operating supplies								
101-283-730.321	Postage Expense	\$ 13,768	\$ 15,750	\$ 11,032	\$ 15,750	\$ 16,000	\$ 16,250	\$ 16,500
101-283-732.321	Copier Service & Supplies-Gen.	4,369	8,000	2,607	8,000	8,000	8,160	8,323
Total operating supplies		18,137	23,750	13,638	23,750	24,000	24,410	24,823
Salaries, wages & compensation adjustments								
101-283-703.321	Wage & Salary Adjustments	-	-	-	-	72,974	148,138	225,556
101-283-703.322	Wage & Salary Adjustments Union	-	-	-	-	57,244	116,205	176,935
101-283-709.321	Fringes-HRA Expense	2,357	73,351	-	73,351	175,000	182,250	189,718
101-283-709.323	MERS DB Closeout Non Union	-	-	-	-	70,800	71,862	72,940
101-283-709.324	MERS DB Closeout Police	-	-	-	-	116,652	118,402	120,178
101-283-709.325	MERS DB Closeout Clerical	-	-	-	-	17,916	18,185	18,458
101-283-709.326	MERS DB Closeout DPW	-	-	-	-	16,380	16,626	16,875
101-283-709.327	MERS DB Lump Sum Payment	2,200,757	-	-	-	-	-	-
101-283-709.390	OPEB Contribution - Normal Cost	97,661	97,661	97,661	97,661	97,661	97,661	97,661
Total salaries, wages & compensation adjustments		2,300,775	171,012	97,661	171,012	624,627	769,328	918,320
Professional & contractual								
101-283-801.001	Postage & Copier-Library	40	75	145	200	200	200	206
101-283-801.002	Comm Center Rental - Library	-	-	-	-	-	-	-
101-283-836.100	COVID19 Expense	-	5,200	4,836	5,200	-	-	-
101-283-956.320	Outside Storage	13,820	15,290	9,773	15,290	15,596	15,908	16,226
101-283-956.325	Economic Development	-	-	-	-	-	-	-
101-283-956.326	Manuf. Alliance of Communities	-	3,000	-	-	-	-	-
101-283-956.327	Actuarial Cost - OPEB	18,900	19,278	8,500	22,200	10,000	23,664	10,200
101-283-956.329	Auction Costs	1,118	750	1,813	2,100	750	750	750
101-283-956.330	Application & Filing Costs	-	-	-	-	-	-	-
101-283-958.323	Audit Fee - Capital Projects	8,565	8,736	8,632	8,632	8,805	8,981	9,160
101-283-958.324	Audit Fee - Other	16,215	18,991	18,991	18,991	19,371	19,758	20,153
101-283-958.325	Audit Fee - Single Audit	-	7,431	-	-	7,579	7,731	7,885
101-283-958.326	Audit Fee - GASB 34	7,137	7,280	7,192	7,192	7,336	7,483	7,632
101-283-958.327	Audit Fee - SAS112	-	-	-	-	-	-	-
101-283-959.320	Record Retention - Maint/Support	13,194	19,002	13,488	19,002	20,142	21,351	22,632
101-283-959.321	Memberships - City Hall	8,389	8,473	6,132	8,473	8,558	8,643	8,730
Total professional & contractual		87,378	113,506	79,502	107,280	98,336	114,468	103,574
Public utility & telephone								
101-283-731.321	Natural Gas Expense - General	5,215	5,300	2,679	5,300	5,459	5,623	5,791
101-283-850.321	Telephone - City Hall	7,488	9,200	6,320	9,200	9,300	9,400	9,500
101-283-959.324	Electrical Expense - General	29,060	32,750	20,845	32,750	32,750	33,733	34,744
101-283-959.325	Water Expense - General	16,878	21,114	7,699	18,000	22,000	23,760	25,661
Total public utility & telephone		58,640	68,364	37,543	65,250	69,509	72,515	75,697
Insurance expense								
101-283-718.322	Insurance-Worker's Comp.	63,375	57,175	28,135	28,135	30,949	34,043	37,448
101-283-718.323	Insurance-Multi-Peril&Gen Liab	184,183	190,629	180,557	180,557	186,876	193,417	200,187
Total insurance expense		247,558	247,804	208,692	208,692	217,825	227,461	237,634
Maintenance & repairs								
101-283-971.321	Office Equipment & Repairs	-	-	-	-	-	-	-
Total General Operating		\$ 2,712,487	\$ 624,436	\$ 437,036	\$ 575,984	\$ 1,034,297	\$ 1,208,182	\$ 1,360,049

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Police Department

PROGRAM DESCRIPTION:

The Police Department believes the people who live, work, and spend time in Wixom should be free from crime, fear of crime and disorder. The Department renders aid to those who are sick, injured and in danger; prevents crime, fear of crime and disorder through directed patrol; prevents vehicle crashes through traffic enforcement; seeks the truth through sound investigation; participates in the prosecution of those who harm others; and provides friendly customer service.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- The Police Department will continue participating in an accreditation process through the Michigan Association of Chiefs of Police in which policies, protocols, and practices will be evaluated and enhanced to conform to over 100 standards as set by the independent accreditation commission.
- The Police Department will participate in an Employee Assistance Program (EAP) that will provide a multitude of physical, emotional and mental wellness resources to include online training, in-person training, critical incident stress debriefings and annual wellness sessions.

BUDGET HIGHLIGHTS:

101-301-703.377 - PT Civilian Desk Aides: In addition to covering the wages of desk aides that work regularly at the front desk, this account will also fund the wages for a service aide to complete the 18-week police academy. Upon graduation, this aide will be promoted to the rank of police officer. This allotment of funds will only be necessary when the Police Department has an opening for police officer.

101-301-955.372 - Training-Police: Funds allocated to this account will increase for the purpose of paying for the aforementioned service aide's police academy tuition.

101-301-956.379 - Law Enforcement Supplies: Funds allocated to this account will increase for the purpose of paying for the aforementioned service aide's police academy supplies.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-301-977.373 - Police Radios: This funding will provide for the scheduled support of the Oakland County radio replacement project. The Police Department will use this funding for purchasing portable radios and upgrades above and beyond what the County provides.

411-301-979.370 - Facilities Improvements: Funds allocated to this account will provide for the scheduled replacement of the police station's flooring.

411-301-980.376 - Surveillance and Security System: This funding will provide for the scheduled upgrades to the police station's audio/visual system as well as enhancements that would allow for a seamless integration with a body-worn camera system.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-301-703.371	Salary - Public Safety Dir (50%,Fire 50%	\$ 52,558	\$ 53,871	\$ 37,296	\$ 53,871	\$ 53,871	\$ 53,871	\$ 53,871
101-301-703.372	Wage - Police Sergeants	354,990	362,395	215,736	362,395	359,629	359,629	359,629
101-301-703.373	Wage - Police Officers	924,990	1,042,970	629,369	1,004,876	1,067,985	1,067,985	1,067,985
101-301-703.374	Wage -Records Manager (60%,Fire 40%	43,584	44,209	27,894	44,209	43,872	43,872	43,872
101-301-703.375	Wage - Lieutenant	81,473	95,129	60,817	95,129	94,403	94,403	94,403
101-301-703.376	Wages-Training/EMS Coord.	-	-	-	-	-	-	-
101-301-703.377	Wage - PT Civilian Desk Aides	149,863	156,336	95,928	156,336	169,326	169,326	169,326
101-301-703.379	Wage - Police Secretaries	84,018	95,434	60,753	95,434	99,222	99,222	99,222
101-301-703.381	Crossing Guard	2,004	5,800	-	5,800	5,800	5,800	5,800
101-301-704.371	Holiday Pay - Lieutenant	4,728	4,539	4,539	4,539	4,539	4,539	4,539
101-301-704.372	Holiday Pay - Sergeants	20,073	17,290	17,290	17,290	17,290	17,290	17,290
101-301-704.373	Holiday Pay - Police Officers	38,457	49,374	46,795	47,067	52,086	52,086	52,086
101-301-704.374	Spec.Lt.Holiday Work Pay	500	1,100	750	1,100	1,100	1,100	1,100
101-301-704.375	Spec.Sgt.Holiday Work Pay	3,100	4,400	3,100	4,400	4,400	4,400	4,400
101-301-704.376	Spec.Pol.Off.Holiday Work Pay	3,600	3,600	2,500	3,600	3,600	3,600	3,600
101-301-705.371	Longevity Pay - Lieutenant	3,224	3,304	3,304	3,304	3,304	3,304	3,304
101-301-705.372	Longevity Pay-Sergeants	10,281	8,541	8,541	8,541	8,541	8,541	8,541
101-301-705.373	Longevity Pay-Police Officers	5,293	5,425	5,425	5,425	5,425	5,425	5,425
101-301-705.374	Longevity - Records Manager	2,497	2,559	2,559	2,559	2,559	2,559	2,559
101-301-706.371	Overtime - Lieutenant	2,491	9,000	2,655	9,000	8,000	8,000	8,000
101-301-706.372	Overtime - Police Secretaries	3,514	1,800	2,814	3,500	2,000	2,500	2,300
101-301-706.373	Overtime - Sergeants	31,501	35,900	17,436	35,900	35,900	35,900	35,900
101-301-706.374	Overtime - Police Officers	44,024	63,400	32,590	63,400	63,400	63,400	63,400
101-301-706.375	Overtime - Records Manager	7,588	8,820	5,458	8,820	8,820	8,820	8,820
101-301-707.353	Hazard Pay	-	20,000	20,000	20,000	-	-	-
101-301-707.371	Other Pay - Public Safety Dir	-	-	-	-	-	-	-
101-301-708.371	Sick Pay Out-Public Safety Dir	-	1,737	-	635	1,865	1,865	1,865
101-301-708.372	Sick Pay Out-Lieutenants	-	2,038	-	1,403	2,179	2,179	2,179
101-301-708.374	Sick Pay Out-Sergeants	-	-	-	-	-	-	-
101-301-708.375	Sick Pay Out-Officers	-	-	-	-	-	-	-
101-301-708.376	Sick Pay Out - Records Supervisor	1,500	1,012	-	1,012	1,012	1,012	1,012
101-301-709.100	Fringes - Police Dept	619,433	708,686	506,386	745,177	738,347	773,308	804,308
101-301-709.371	Educational Incentive Pay-Sgt.	4,750	4,750	3,750	4,750	4,750	4,750	4,750
101-301-709.372	Educational Incentive Pay-Off.	11,000	10,500	10,000	10,500	10,500	10,500	10,500
101-301-709.374	Educational Incentive Pay-Lt.	-	1,000	1,000	1,000	1,000	1,000	1,000
101-301-709.380	Fringes-HRA Expense	70,005	46,793	46,793	46,793	-	-	-
101-301-711.371	Part-time Assistance (Park Patrol)	-	-	-	-	-	-	-
101-301-711.374	Part-time Help (Clerical)	19,135	21,225	2,012	21,225	21,225	24,000	22,000
101-301-717.372	Stipends - Police Lieutenants	-	-	-	-	-	-	-
Total salaries & wages		2,600,174	2,892,937	1,873,490	2,888,990	2,895,950	2,934,186	2,962,986
Professional & contractual								
101-301-718.372	Insurance-County Maintenance	-	-	-	-	-	-	-
101-301-728.371	Computer Software & Supplies	13,029	12,270	6,733	12,270	12,270	13,000	13,000
101-301-731.374	Natural Gas Expense	5,349	4,550	2,904	4,550	4,550	4,650	4,800
101-301-801.371	Consultants & Personnel-Police	12,528	23,000	6,490	23,000	21,000	21,000	21,000
101-301-801.372	Witness Fees	6	250	-	250	250	250	250
101-301-802.372	Public Safety Dir Expense	102	500	128	500	500	500	500
101-301-836.100	COVID19 Expense	4,307	4,902	1,002	4,902	-	-	-
101-301-850.371	Telephone	13,200	11,800	7,271	11,800	11,800	12,200	12,200
101-301-850.372	Police Radio Dispatch Service	132,066	136,027	56,256	136,027	148,819	158,815	158,815
101-301-850.373	Cellular Phones/Pagers	4,460	7,000	3,582	7,000	7,000	7,000	7,300
101-301-940.371	Equipment Rental - Radio Rental	25,871	40,393	11,731	40,393	41,040	41,040	41,040
101-301-955.371	Conf. & Workshops-Police	-	-	-	-	-	-	-
101-301-955.372	Training-Police	12,248	22,000	1,006	22,000	27,300	27,300	27,300
101-301-955.373	Education - Tuition	-	5,800	46	5,800	5,800	5,800	5,800
101-301-956.241	Auto Towing	225	400	100	400	500	500	500
101-301-956.372	Uniform & Cleaning Allowance	22,921	22,450	14,857	22,450	22,450	22,450	22,450
101-301-956.373	Civilian Desk Aides - Additional Costs	2,884	5,200	46	5,200	5,200	5,200	5,200
101-301-956.374	Memberships	1,125	1,650	1,659	1,659	1,700	1,700	1,700
101-301-956.375	Auto Washing	1,058	1,325	687	1,325	1,325	1,325	1,325

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Police
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
101-301-956.376	City Car Lease Agreement	7,176	7,600	4,814	7,600	9,000	9,000	9,000
101-301-956.378	Operating Expense - Emerg Managemen	-	1,000	-	1,000	1,000	1,000	1,000
101-301-956.379	Law Enforcement Supplies	25,870	30,000	20,016	30,000	31,000	31,000	31,000
101-301-957.350	Public Safety Recruiting	1,196	3,200	292	3,200	3,200	3,200	3,200
101-301-959.370	Crime Prevention	-	2,000	275	2,000	2,000	2,000	2,000
101-301-959.371	Police Auxiliary Program-Supplies	-	-	-	-	-	-	-
101-301-959.372	Community Programs	1,583	3,500	1,162	3,500	3,500	3,500	3,500
101-301-959.375	Electrical Expense	20,121	31,350	10,588	31,350	31,350	32,000	32,000
Total professional & contractual		307,325	378,167	151,644	378,176	392,554	404,430	404,880
Operating supplies								
101-301-727.371	Office Supplies - Police	2,127	3,500	2,013	3,500	4,000	4,000	4,000
101-301-731.371	Gas & Oil - Police	34,612	38,200	17,650	38,200	39,500	39,500	39,500
101-301-732.371	Copier Supplies & Maint-Police	1,975	5,000	1,493	5,000	5,000	5,000	5,000
101-301-900.371	Publication & Printing-Police	474	2,500	241	2,500	2,650	2,650	2,650
101-301-956.371	Custodial Supplies	198	750	30	750	775	775	800
Total operating supplies		39,385	49,950	21,427	49,950	51,925	51,925	51,950
Maintenance & repairs								
101-301-802.371	Office Equipment Maint.-Police	-	500	251	500	525	525	525
101-301-802.373	Communication Equipt.Maint-Pol	284	4,000	128	4,000	4,000	4,000	4,500
101-301-802.374	Building Maintenance - Police	-	5,000	-	5,000	5,000	5,000	5,000
101-301-802.375	Radar Maintenance - Police	-	1,500	-	1,500	1,500	1,750	1,750
101-301-802.376	Vehicle Maintenance-Police	5,630	13,500	620	13,500	14,000	14,000	14,250
101-301-959.376	Custodial Services	10,930	15,000	6,570	15,000	15,000	15,000	15,000
Total maintenance & repairs		16,844	39,500	7,569	39,500	40,025	40,275	41,025
Capital outlay								
101-301-851.371	Radar/Comm Vehicle Equipment	-	-	-	-	-	-	-
101-301-959.378	Vehicle Repair - Police	11,275	15,000	1,631	15,000	11,000	15,000	15,000
101-301-971.371	Office Equipment - Police	-	500	495	500	400	400	500
101-301-971.372	Office Furniture - Police	-	-	-	-	-	-	-
101-301-971.373	Capital Outlay	-	-	750	750	-	-	-
Total capital outlay		11,275	15,500	2,876	16,250	11,400	15,400	15,500
Total Police		\$ 2,975,004	\$ 3,376,054	\$ 2,057,005	\$ 3,372,866	\$ 3,391,854	\$ 3,446,216	\$3,476,341

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Fire Department

PROGRAM DESCRIPTION:

The Fire Department is responsible for enhancing and providing fire prevention through Annual Life Safety inspections, the Business License Program and Public Safety seminars for adults and children. The Department also provides basic life support services and transportation of the sick and injured. Additionally, the Fire Department responds to all hazards in the City and promotes the safety and welfare of all persons who live, visit and work in Wixom.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Increase staffing hours to provide 24 hours coverage.
- Remain focused on expanding recruitment and retention of Paid on Call Firefighters and EMTs.
- Participate in regional Assistance for Firefighters Grant (AFG) to replace all SCBA's.

BUDGET HIGHLIGHTS:

101-336-711.354 Paid on Call Fire: Funds allocated to this account will decrease as a result of a reallocation of funds transferred to the Rapid Response Account.

101-336-802.353 Building Maintenance: Funds allocated to this account will be increased to provide for increased cost of building maintenance.

101-336-710.355 Rapid Response: Funds allocated to this account will increase as a result of a reallocation of funds transferred from POC Account.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-336-978.359 - Replace Fire Gear/Equipment: Funds allocated to this account will provide for the replacement of all Self-Contained Breathing Apparatus (SCBAs) purchased in 2006, that have come to the end of service life.

411-336-973.351 - Replace AEDs: Funds allocated to this account will provide for the city-wide replacement of all AEDs purchased in 2010, that have reached the end of service life.

411-336-978.356 - Jaws of Life: Funds allocated to this account will provide for the replacement of a battery back pack unit purchased in 2004 that can no longer be repaired.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-336-703.351	Salary - Public Safety Dir (50%, Pol 50%)	\$ 52,608	\$ 53,871	\$ 37,295	\$ 53,871	\$ 53,871	\$ 53,871	\$ 53,871
101-336-703.352	Salary - Fire Chief	90,959	93,234	64,546	93,234	93,234	93,234	93,234
101-336-703.353	Salary - Fire Marshal	57,926	55,948	36,046	55,948	55,948	55,948	55,948
101-336-703.354	Salary - FT Fire Inspector	46,828	45,229	29,140	45,229	45,229	45,229	45,229
101-336-703.355	Wage - Fire Secretary (50%, Bldg 50%)	-	-	-	-	-	-	-
101-336-703.356	Wage -Records Manager (40%,Pol 60%)	29,056	29,473	18,596	29,473	29,473	29,473	29,473
101-336-703.357	Officer's Compensation	7,065	6,500	4,360	6,500	6,500	6,500	6,500
101-336-703.358	Salary - FT Training & EMS Coordinator	44,583	43,076	27,753	43,076	43,076	43,076	43,076
101-336-703.359	Full Time Firefighter	26,646	43,761	27,979	43,761	43,761	43,761	43,761
101-336-706.353	Overtime	20,804	30,000	13,869	30,000	30,000	30,000	30,000
101-336-707.351	Other Pay - Public Safety Dir	-	-	-	-	-	-	-
101-336-707.352	Other Pay - Fire Chief	-	-	-	-	-	-	-
101-336-707.353	Hazard Pay	-	11,000	11,000	11,000	-	-	-
101-336-708.351	Sick Time Pay - Public Safety Dir.	-	1,736	-	635	1,736	1,736	1,736
101-336-708.352	Sick Time Pay - Fire Chief	551	2,152	-	2,152	2,152	2,152	2,152
101-336-708.354	Sick Time Pay - Firefighters	950	-	-	1,000	1,000	1,100	1,200
101-336-708.376	Sick Time Pay - Records Supervisor	-	675	-	675	675	675	675
101-336-709.100	Fringes - Fire Dept	151,277	178,622	118,259	197,656	194,547	211,707	218,731
101-336-709.357	Fringes-HRA Expense	4,163	14,283	14,283	13,295	-	-	-
101-336-709.372	Education Benefit Pay	2,250	-	2,250	2,250	2,250	2,250	2,250
101-336-710.355	Rapid Response Program	159,483	140,440	98,270	175,000	301,685	301,685	301,685
101-336-711.351	Part Time Help-Clerical	18,706	36,000	12,352	25,000	36,000	36,000	36,000
101-336-711.352	Wages-Training/EMS Coord.	-	-	-	-	-	-	-
101-336-711.353	Part Time Inspector	-	-	-	-	-	-	-
101-336-711.354	Paid-On-Call Firemen	104,084	160,315	46,912	125,000	125,000	125,000	125,000
101-336-831.350	Assistant Chief's Compensation	-	-	-	-	-	-	-
Total salaries & wages		817,940	946,315	562,911	954,755	1,066,137	1,083,397	1,090,521
Professional & contractual								
101-336-716.351	Fire Chief Expense	72	250	200	250	250	250	250
101-336-731.354	Natural Gas Expense - Fire	4,729	6,000	2,807	6,000	6,000	6,000	6,000
101-336-801.351	Consultants & Personnel-Fire	1,786	8,000	1,011	8,000	3,000	3,000	3,000
101-336-801.352	Fire Personnel-Medical Eva	5,284	12,000	5,924	12,000	12,000	12,000	12,000
101-336-801.353	Cost recovery	-	-	-	-	-	-	-
101-336-836.100	COVID19 Expense	5,246	3,054	1,667	3,054	-	-	-
101-336-850.351	Telephone - Fire	9,353	13,000	4,615	13,000	13,000	13,000	13,000
101-336-955.351	Conf. & Workshops-Fire	-	-	-	-	-	-	-
101-336-955.352	Education & Training-Fire	4,372	25,000	3,448	25,000	25,000	25,000	25,000
101-336-956.356	Memberships	6,924	8,750	7,419	8,750	9,000	9,000	9,000
101-336-956.358	Fire Dispatch	33,016	33,504	14,064	33,504	37,205	39,705	40,301
101-336-957.350	Public Safety Recruiting	241	2,000	-	2,000	2,000	2,000	2,000
101-336-959.351	Fire Insurance - Disability	6,551	7,667	6,955	7,667	7,667	7,667	7,667
101-336-959.353	Fire Prevention Education	7,555	7,500	335	7,500	7,500	7,500	7,500
101-336-959.355	Electrical Expense - Fire	12,890	12,000	9,370	12,000	14,000	12,000	12,000
101-336-960.351	Mileage Reimbursement	-	-	-	-	-	-	-
Total professional & contractual		98,019	138,725	57,815	138,725	136,622	137,122	137,718
Operating supplies								
101-336-727.351	Office Supplies - Fire	1,002	1,500	320	1,500	1,500	1,500	1,500
101-336-728.351	Computer Supplies & Maintenance	13,479	11,500	8,050	11,500	11,500	11,500	11,500
101-336-731.351	Gas & Oil - Fire	7,745	14,957	4,287	14,957	15,000	15,000	15,000
101-336-732.351	Copy Machine Supplies & Maint.	1,989	4,650	1,174	2,500	5,000	5,000	5,000
101-336-956.352	Miscellaneous Operating Exp.	-	-	-	-	-	-	-
101-336-956.354	Medical Supplies	6,934	7,000	4,388	7,000	7,000	7,000	7,000
101-336-956.355	Uniforms	6,000	7,500	9,552	9,700	8,000	8,000	8,000
Total operating supplies		37,149	47,107	27,770	47,157	48,000	48,000	48,000

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Fire
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Maintenance & repairs								
101-336-802.351	Firefighting Equipment Maint.	13,819	16,000	5,471	16,000	16,000	16,000	16,000
101-336-802.352	Vehicle Maintenance-Fire	14,042	12,500	4,500	12,500	12,500	12,500	12,500
101-336-802.353	Building Maintenance - Fire	27,212	24,000	30,051	32,000	27,500	27,500	27,500
101-336-802.354	Custodial Services	3,100	3,470	1,866	3,470	3,500	3,500	3,500
Total maintenance & repairs		58,173	55,970	41,888	63,970	59,500	59,500	59,500
Capital outlay								
101-336-959.356	Firefighting Equipment	52,873	40,000	15,600	40,000	40,000	40,000	40,000
101-336-959.357	Vehicle Repairs	11,580	14,000	9,088	14,000	14,000	15,000	15,500
101-336-971.352	Office Furniture	-	1,000	700	1,000	1,000	1,000	1,000
Total capital outlay		64,453	55,000	25,388	55,000	55,000	56,000	56,500
Total Fire		\$ 1,075,734	\$ 1,243,117	\$ 715,773	\$ 1,259,607	\$ 1,365,259	\$ 1,384,019	\$ 1,392,239

Fiscal Year 2021-2022

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. This includes the review of plans and permit applications for building, electrical, plumbing, mechanical, sewer, signs and other permits required by the City. The Building Department is also responsible for the Construction Board of Appeals, property maintenance and code enforcement, as well as assigning and changing addresses, street names, street numbers and preparing reviews for the US Census Bureau as authorized by City Code of Ordinances. It reviews Master Deeds, deed restrictions, utility systems and streets, subdivision layout and design and compliance with all requirements of the Condominium Act with the assistance from the City Planner and City Attorney.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Continue to review and improve existing, and implement new, processes to enhance effectiveness and the image and reputation of Wixom as a place to live and do business.
- Continue to provide a prompt, courteous and high level of professional customer service to the residents and business owners of the City.
- Continue to coordinate fire alarm, fire suppression and construction plan review with the Fire Department.
- Increase and improve communication between this Department and the individuals and businesses that are seeking information and/or construction permits.
- Facilitate the redevelopment of the former Ford Wixom Plant property through professional and efficient customer service.
- Continue to maintain and utilize the electronic document imaging system, including archiving historical documents and converting to electronic file storage and retrieval.
- Continue to participate in the One-Stop Ready program to increase in-house plan reviews and reduce the cost of doing business in the City.
- Continue to provide Code Enforcement to ensure ordinance compliance.
- Continue to inform the public of various code requirements and work cooperatively to achieve code compliance.
- Coordinate with the Assistant City Manager/Economic Development, Assessing and the City Planning Consultant to achieve Redevelopment Ready Community certification.

BUDGET HIGHLIGHTS:

101-371-801.240 - Building Official Contract: Funds allocated provide funding for the fees related to contractual services provided by SAFEbuilt. This line item may fluctuate depending on construction and development projects and the fee is set by formal agreement.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-371-974.241 - Copy Machine: Funds allocated to this account are for the purchase of a copier/printer/scanner.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Building Department (Construction & Dev.)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-371-703.241	Salary - Building Official	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-371-703.243	Wage - Building Sec	88,858	96,204	61,302	95,376	95,847	95,847	95,847
101-371-706.242	Overtime	986	4,500	1,264	4,500	4,500	4,500	4,500
101-371-708.243	Sick Pay-Secretarial	1,221	1,733	-	1,733	1,733	1,733	1,733
101-371-709.100	Fringes - Building Dept	43,455	58,279	37,138	54,458	56,608	59,754	62,543
101-371-709.248	Fringes - HRA Expense	3,578	2,994	2,994	2,994	-	-	-
101-371-711.241	Part-Time Help	-	-	-	-	-	-	-
Total salaries & wages		138,097	163,710	102,698	159,061	158,688	161,834	164,623
Professional & contractual								
101-371-705.242	Contractual Building Inspector	-	-	-	-	-	-	-
101-371-728.241	Computer Software & Supplies	1,572	1,602	1,602	1,602	1,625	1,674	1,724
101-371-801.240	Building Official Contract	289,966	248,047	298,988	690,359	304,302	261,122	274,304
101-371-801.246	Contractual Plan Review	-	-	-	-	-	-	-
101-371-801.248	Hearing Officer	-	-	-	-	-	-	-
101-371-801.249	Building Official Expense	-	-	-	-	-	-	-
101-371-836.100	COVID19 Expense	-	2,708	2,408	2,708	-	-	-
101-371-850.241	Telephone	-	-	-	-	-	-	-
101-371-955.241	Conf. & Workshops-Building	-	-	-	-	-	-	-
101-371-955.242	Education & Training-Building	673	1,300	-	800	1,300	1,300	1,300
101-371-956.241	Bldg. Inspector & Code Enf. Exp.	6,064	7,500	4,845	7,500	7,500	7,500	7,500
101-371-956.246	Dues & Subscriptions	-	150	-	150	150	150	150
101-371-956.251	Document Archiving	8,198	7,500	-	7,500	7,500	7,500	7,500
Total professional & contractual		306,472	268,807	307,843	710,619	322,377	279,246	292,478
Operating supplies								
101-371-727.241	Office Supplies - Building	1,167	1,000	173	1,000	1,000	1,100	1,210
101-371-731.241	Gas & Oil - Building	336	500	-	100	500	500	525
101-371-732.241	Copier Supplies/Maint	1,060	1,050	1,636	1,850	1,850	1,887	1,925
101-371-900.241	Publication & Printing-Bldg.	425	500	1,075	1,400	650	550	575
Total operating supplies		2,989	3,050	2,884	4,350	4,000	4,037	4,235
Maintenance & repairs								
101-371-802.241	Vehicle Maintenance-Building	120	350	-	100	350	350	350
Capital outlay								
101-371-971.241	Office Equipment	-	-	-	-	-	-	-
101-371-971.242	Office Furniture	-	-	-	-	-	-	-
Total capital outlay		-	-	-	-	-	-	-
Total Building Department (Construction & Dev.)		\$ 447,678	\$ 435,917	\$ 413,426	\$ 874,130	\$ 485,415	\$ 445,467	\$ 461,686

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Department of Public Works

PROGRAM DESCRIPTION:

The Department of Public Works (DPW) is responsible for the planning and delivery of day-to-day public services. Key objectives include maintenance and repair of complex public infrastructure including roads, public buildings, parks and all other public property and facilities. Services include maintenance of all City streets; buildings and grounds; public parks; traffic control devices; sidewalks and bike paths; street lights; vehicles and construction/maintenance equipment; street sweeping; roadsides, park and cemetery mowing; tree maintenance; and snow removal/ice control. The DPW is also responsible for providing the contractual oversight of the water and wastewater systems, the recycling programs, refuse collection and storm water management.

The DPW continues to support City events such as the Tree Lighting Festival and the summer concert series. Routine maintenance tasks include drain inspections, leaf collection, snow plowing and assistance with trail and pathway maintenance. Road maintenance includes pothole repairs, management of the crack sealing program and tree trimming.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- The DPW will continue to serve the community by maintaining the roads, parks, City offices, and fire station, police station, community center, library and parks facilities to the high standards to which Wixom residents have grown accustomed.
- The DPW will continue to implement the storm water catch basin cleaning and inspection program and develop a catch basin and storm water collection repair program.
- DPW will make every effort to improve and repair damaged sidewalks along the major roadways and install new sidewalks consistent with the capital plan.
- Continue LED Light changeover in City Hall, Library and DPW.

BUDGET HIGHLIGHTS:

202-XXX - Major Road and 203-XXX - Local Road: DPW employee wages and fringes are allocated to the Major and Local Road Fund budgets in a variety of accounts for a variety of activities performed by DPW staff on the roads. These expenses are then funded by Act 51 revenues received by the City expressly for these various road activities.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-441-971.392 - Drain Improvements: Funds allocated to this account are for storm water and drain improvements. This includes cleaning and inspecting one quarter of the system annually.

411-441-973.392 - Equipment Replacement: Funding is proposed to purchase a new Hook Lift Dump Truck to replace #3 (2001), purchase new Pick-up Trucks to replace #16 (2004) and #8 (2006).

411-441-974.396 - DPW Equipment: Funding is proposed to purchase one new sickle attachment and one new broom attachment for a Toolcat.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

DPW
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-441-703.391	Salary - DPW Director	\$ 36,390	\$ 37,299	\$ 27,190	\$ 37,299	\$ 37,299	\$ 37,299	\$ 37,299
101-441-703.392	Wage - DPW Foreman	89,243	91,735	61,606	90,259	90,259	90,259	90,259
101-441-703.393	Wage - DPW Employees	286,040	319,164	176,800	286,577	286,577	286,577	286,577
101-441-703.396	Wage - Secretary	21,101	21,525	13,033	21,525	21,525	21,525	21,525
101-441-706.391	Overtime - Secretary	329	841	48	841	862	884	906
101-441-706.392	Overtime - DPW Supervisory	12,796	17,861	7,130	17,861	18,308	18,765	19,234
101-441-706.393	Overtime - DPW Employees	41,000	37,823	25,720	37,823	38,769	39,738	40,731
101-441-706.394	Overtime - Part-Time	-	-	-	-	-	-	-
101-441-708.391	Sick Time Pay - DPW Director	-	-	-	-	-	-	-
101-441-708.392	Sick Time Pay - DPW Secretary	1,678	1,733	-	1,733	1,733	1,733	1,733
101-441-709.100	Fringes - DPW Dept	189,362	257,776	155,924	233,634	229,207	247,274	262,115
101-441-709.372	Education Certification Pay	1,850	2,000	1,850	1,850	2,050	2,101	2,154
101-441-709.397	Fringes-HRA Expense	25,350	23,651	23,651	23,651	-	-	-
101-441-711.391	Part-time & Seasonal Help-DPW	39,551	55,000	20,482	55,000	56,375	57,784	59,229
101-441-712.391	Unemployment Compensation	-	-	-	-	-	-	-
Total salaries & wages		744,687	866,408	513,436	808,053	782,963	803,939	821,762
Professional & contractual								
101-441-716.391	Director's Expense	50	250	-	250	250	250	250
101-441-727.391	Office Supplies	1,007	1,200	144	1,200	1,200	1,200	1,300
101-441-728.391	Computer Software	283	600	-	600	600	800	1,000
101-441-728.392	Computer Supplies	999	700	-	700	700	900	1,100
101-441-731.393	Natural Gas Expense - DPW	9,116	8,900	4,760	8,900	8,900	9,000	9,000
101-441-733.393	Traffic Control Supplies-DPW	-	-	-	-	-	-	-
101-441-733.394	Snow Removal Supplies-DPW	-	-	-	-	-	-	-
101-441-801.391	Consultants & Personnel-DPW	59,883	78,000	42,942	78,000	78,000	78,000	79,000
101-441-802.392	Bikepath Maintenance	3,124	8,000	635	8,000	8,000	8,000	8,000
101-441-804.390	Street Sweeping	3,000	3,300	-	3,300	3,300	3,300	3,500
101-441-836.100	COVID19 Expense	504	2,381	881	2,381	2,380	-	-
101-441-850.391	Telephone - DPW	11,835	15,000	6,343	15,000	15,000	15,000	15,000
101-441-940.391	Equipment Rental - DPW	-	2,050	504	2,050	2,000	2,000	2,000
101-441-955.391	Conf. & Workshops-DPW	6,162	9,000	2,178	9,000	9,000	9,000	9,000
101-441-955.392	Education & Training-DPW	1,877	2,000	40	2,000	2,000	2,000	2,000
101-441-955.393	Education - Tuition	690	2,000	-	2,000	2,000	2,000	2,000
101-441-956.393	Electrical Expense - DPW	17,241	17,500	11,988	17,500	17,500	17,500	17,500
101-441-956.394	Street Lighting	44,719	40,000	28,762	40,000	40,000	41,000	42,000
101-441-956.397	Dues & Subscriptions	1,078	2,000	860	2,000	2,000	2,000	2,000
Total professional & contractual		161,568	192,881	100,035	192,881	192,830	191,950	194,650
Operating supplies								
101-441-730.391	Printing & Postage	527	600	32	600	600	700	700
101-441-731.392	Gas & Oil - DPW	36,908	36,500	16,099	36,500	37,000	38,000	38,000
101-441-732.391	Copier Supplies & Maintenance	570	1,000	456	1,000	1,000	1,000	1,000
101-441-733.390	Tools & Supplies - DPW	9,680	10,000	5,278	10,000	10,000	10,000	12,000
101-441-733.391	Road Maintenance Supplies-DPW	-	-	-	-	-	-	-
101-441-733.392	Landscape Material	8,261	21,000	10,042	21,000	21,000	21,000	22,000
101-441-733.395	Road Markings	-	-	-	-	-	-	-
101-441-733.396	Park Maintenance Material	16,284	20,000	5,676	20,000	20,000	20,000	21,000
101-441-802.391	Street Trees Maintenance	-	-	-	-	-	-	-
101-441-804.392	Storm Drainage	8,208	9,100	4,939	9,100	9,200	9,200	9,250
101-441-804.394	Culverts	-	-	-	-	-	-	-
101-441-956.390	Municipal Parking	-	500	-	500	500	600	700
101-441-956.391	Uniform Allowance	4,259	4,450	2,640	4,450	4,450	4,500	4,500
Total operating supplies		84,697	103,150	45,165	103,150	103,750	105,000	109,150

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

DPW
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Maintenance & repairs								
101-441-733.397	Cemetery-Landscape/Maint Contract	-	-	-	-	-	-	-
101-441-802.393	Custodial Services	3,270	3,546	1,898	3,546	3,600	3,900	4,200
101-441-802.394	Garage Maintenance - DPW	20,821	16,000	14,356	16,000	16,000	17,000	18,000
101-441-802.395	Equipment Maintenance - DPW	22,404	20,000	11,267	20,000	20,000	20,000	20,000
101-441-802.396	Vehicle Maintenance-DPW	22,865	26,000	16,023	26,000	26,000	26,000	27,000
Total maintenance & repairs		69,359	65,546	43,544	65,546	65,600	66,900	69,200
Capital outlay								
101-441-804.396	Garage Equipment	8,651	10,000	320	10,000	10,000	11,000	11,000
101-441-956.398	Vehicle Repairs-DPW	7,941	9,100	1,477	9,100	8,100	9,400	9,400
Total capital outlay		16,592	19,100	1,797	19,100	18,100	20,400	20,400
Total DPW		\$ 1,076,905	\$ 1,247,085	\$ 703,977	\$ 1,188,730	\$ 1,163,243	\$ 1,188,189	\$1,215,162

Fiscal Year 2021-2022

Program Strategies: Seniors

PROGRAM DESCRIPTION:

This component of the General Fund provides support and activities for Wixom seniors and coordinates activities and services with other Senior Citizen Centers in the area including Commerce Township and Novi. Activities include cards, bingo, exercise programs, meetings, potlucks, tax assistance, trips, recreational programs and daily socializing opportunities.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Continue and enhance sponsorship participation with the newsletter and programs.
- Continue to provide senior services to the City of Walled Lake for an annual fee based on membership.
- Continue to enhance and promote current senior programming including additional classes, trips and activities.
- Continue to work with area communities for joint programming and trips.
- Assist seniors with information and education on prescription programs, Medicare and health and safety through speakers and a health fair.
- Implement and enhance programs such as crafts, leisure enrichment and exercise in order to promote physical activity.
- Seek to increase membership and participation through promotion and community awareness.
- Continue to seek and apply for grants that may assist and enhance senior programs.

BUDGET HIGHLIGHTS:

101-673-956.501 - Senior Events/Activities: Funding in this account provides for trips, entertainment, instructors, speakers, catered lunches and class supplies.

101-673-956.502 - Senior Transportation: This account is used to subsidize a transportation program provided through People's Express.

101-673-956.503 - Senior Supplies: Funds allocated to this account provide for kitchen supplies and newsletter publication expenses.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Senior Citizens
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-673-703.501	Wages - Senior Coordinator	\$ 18,068	\$ 24,731	\$ -	\$ -	\$ 21,853	\$ 24,731	\$ 24,731
101-673-703.502	Wages - Senior Coordinator II	-	-	-	-	-	-	-
101-673-709.100	Fringes - Senior Citizens Dept	1,382	2,236	-	-	2,015	2,236	2,236
101-673-712.241	Unemployment Compensation	-	-	-	-	-	-	-
Total salaries & wages		19,450	26,967	-	-	23,868	26,967	26,967
Operating supplies								
101-673-956.501	Senior Special Events	18,994	25,000	664	5,000	25,000	25,500	26,000
101-673-956.502	Senior Transportation	5,436	6,000	2,048	6,000	6,000	6,000	6,000
101-673-956.503	Senior Supplies	605	2,100	24	2,100	2,100	2,200	2,300
Total operating supplies		25,035	33,100	2,736	13,100	33,100	33,700	34,300
Total Senior Citizens		\$ 44,485	\$ 60,067	\$ 2,736	\$ 13,100	\$ 56,968	\$ 60,667	\$ 61,267

Fiscal Year 2021-2022

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 matters affecting the physical development of the City.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Complete the certification process for the Redevelopment Ready Community (RRC) certification through the Michigan Economic Development Corporation (MEDC).
- Continue to support development of the Village Center Area (VCA) through site plan review, signage requests and coordination with City Council, consultants and staff.
- Facilitate continued redevelopment of the former Ford Wixom Ford Plant in a manner consistent with the GPUD District requirements and corresponding design standards.
- Provide training opportunities for new and current members with in-house training and attendance at the Michigan Association of Planning (MAP) conference and MAP/Michigan Municipal League workshops.
- Continue to conduct training sessions to assist members with understanding their roles and duties.
- Continue to conduct joint meetings with members of City Council, DDA, Planning Commission and Zoning Board of Appeals on a quarterly basis.
- Make zoning changes to properties on the east side of Wixom Road, from just north of Alpha Drive to the area just north of West Road.
- Update the Zoning Ordinance to provide continued compliance with changes in state law and court decisions.
- Rezone the undeveloped portion of the former Ford Wixom Assembly Plant property (Assembly Park) to better encourage desired redevelopment of that site.
- Continue to develop conceptual plans for areas including the VCA.

BUDGET HIGHLIGHTS:

101-721-956.481 - Special Studies: This account funds studies conducted by consultants including planners, engineers and attorneys. The primary projects are amendments to the Zoning Ordinance and special projects that arise throughout the year, including redevelopment of the former Ford Wixom Plant property. Funding is also included as a partial match for an MEDC RRC technical assistance grant to support final certification as a Redevelopment Ready Community.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Planning Commission
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-721-703.481	Wage-Recording Secretary P/C	\$ 2,150	\$ 3,600	\$ 1,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Professional & contractual								
101-721-801.481	Consultants & Personnel	65,004	65,100	37,919	65,100	65,100	65,100	65,100
101-721-803.481	Legal Counsel - Planning	3,805	6,000	2,822	6,000	6,000	6,000	6,000
101-721-900.481	Printing and Publication	132	750	-	750	750	750	750
101-721-955.481	Conf. & Workshops-Planning Comm	1,214	2,000	-	500	2,000	2,000	2,000
101-721-956.480	Planning Commission Expense	-	500	-	100	500	500	500
101-721-956.481	Special Studies	33,291	30,000	11,091	30,000	20,000	30,000	30,000
101-721-956.483	Update Maps, etc.	-	2,000	-	2,000	2,000	2,000	2,000
101-721-956.484	SPR Easement Exp	-	-	-	-	-	-	-
101-721-956.486	Memberships & Dues	60	200	-	200	200	200	200
101-721-956.487	Miscellaneous Operating	-	-	-	-	-	-	-
Total professional & contractual		103,505	106,550	51,832	104,650	96,550	106,550	106,550
Operating supplies								
101-721-728.482	Computer Software & Supplies	-	-	-	-	-	-	-
Total operating supplies		-	-	-	-	-	-	-
Total Planning Commission		\$ 105,655	\$ 110,150	\$ 53,232	\$ 108,250	\$ 100,150	\$ 110,150	\$ 110,150

Fiscal Year 2021-2022

Program Strategies: Zoning Board of Appeals

PROGRAM DESCRIPTION:

The Zoning Board of Appeals (ZBA) is responsible for administering the requirements of the Zoning Ordinance while recognizing that there may be exceptional circumstances with a specific property that require some form of relief from those requirements. This relief is provided through dimensional variances, use variances, appeals of administrative decisions and interpretations of the Zoning Ordinance and map. It is also the responsibility of the ZBA to ensure requests meet the criteria outlined in the Zoning Ordinance.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Continue to conduct training sessions to assist members with understanding their roles and duties.
- Continue to conduct joint meetings with members of City Council, DDA, Planning Commission and Zoning Board of Appeals on a quarterly basis.
- Provide training opportunities for new and current members with both in-house training and attendance at the Michigan Association of Planning (MAP) conferences and MAP/Michigan Municipal League workshops.
- Provide input to the Planning Commission regarding Zoning Ordinance updates to ensure that land use and zoning concerns are addressed.

BUDGET HIGHLIGHTS:

101-722-956.441 - Miscellaneous Operating Expenses: This line item includes funding for publication of notices and Board member memberships and training. It also anticipates joint meetings with the Planning Commission to review zoning ordinance updates.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Zoning Board of Appeals
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-722-703.440	Wage-Recording Secretary B/A	\$ 325	\$ 1,500	\$ -	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500
Total salaries & wages		<u>325</u>	<u>1,500</u>	<u>-</u>	<u>800</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Operating supplies								
101-722-955.441	Conf & Workshops	165	1,000	-	500	1,000	1,000	1,000
101-722-956.441	Miscellaneous Operating Exp	122	1,000	-	250	1,000	1,000	1,000
Total operating supplies		<u>287</u>	<u>2,000</u>	<u>-</u>	<u>750</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Zoning Board of Appeals		<u>\$ 612</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ 1,550</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>

This page left blank intentionally

Fiscal Year 2021-2022

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 2021-2022:

- Continue partnership on the Michigan Air Line Trailway Council to maintain Phase I of the Michigan Air Line Trail.
- Complete to plan and develop Phase II of the Michigan Air Line Trail from Wixom Road to Old Plank Road.
- Continue to promote the Joint (DDA & Parks & Recreation) Event Sponsorship Program for City events.
- Maintain recreation facilities in accordance with national guidelines and utilize Michigan Municipal Risk Management Association for safety reviews.
- Complete Civic Center Walking path.
- Continue with the development of new, exciting events for the community such as the Strongman Competition which was postponed in its inaugural year of 2020.

BUDGET HIGHLIGHTS:

101-751-808.545 - Events: Funds allocated to this account provide for expenses related to various events, including a Daddy Daughter Dance, Easter Egg Hunt, City Picnic, Barkin' in the Park, Skate Night, Movie Night, Wine Tasting, Concerts in the Park and Family Nights.

101-751-809.550 - Tree Lighting Festival: This item reflects the projected expenditures for this event in its third year after a very successful launch in 2018. The event was not held in 2020 due to the COVID-19 Pandemic

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-751-985.550 - Trailway Contribution: This funding is for the City's contribution to the Commerce, Walled Lake and Wixom Trailway Council Budget to cover expenses such as the Trailway Manager, insurance, audit, signage, engineering and attorney's fees.

411-751-985.551 - Trailway Paving: Funds to provide for the City's cost share of the Phase II Airline Trailway project, west of Wixom Road to the City limits.

411-751-986.543 - Habitat Improvements: Funds allocated will provide for the replacement of the boardwalk and viewing platform located at the Wixom Habitat. Funds were originally included in the FY2020-21 and are being moved to FY2021-22 due to the timing of the project.

411-751-974.543 - Park Improvements- Gunnar Mettala Park: Funds allocated will provide for a replacement park pavilion.

411-751-986.541 - Park Improvements- Gilbert Willis Park: Funds allocated will provide for a conversion of the In-Line Hockey court to four Pickleball courts.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Parks & Recreation
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-751-703.541	Salary - Parks & Rec Dir (50%, CC 50%)	\$ 42,306	\$ 43,364	\$ 30,021	\$ 43,364	\$ 43,364	\$ 43,364	\$ 43,364
101-751-703.542	Wage - Recreational Supervisor	44,957	46,081	31,902	46,081	46,081	46,081	46,081
101-751-703.543	Wage - Parks & Rec Coordinator	-	-	-	-	-	-	-
101-751-706.541	Overtime	1,182	2,000	106	2,000	2,000	2,000	2,000
101-751-707.351	Other Pay	-	-	-	-	-	-	-
101-751-708.541	Sick Time Pay-P & R Dir (50%,CC 50%)	1,464	1,501	-	1,501	1,501	1,501	1,501
101-751-709.100	Fringes - Parks & Rec Dept	28,809	42,788	23,214	36,448	42,892	45,296	47,361
101-751-709.547	Fringes-HRA Expense	646	179	179	179	-	-	-
101-751-709.548	Fringes-Part-time Prog. Coordi	-	-	-	-	-	-	-
101-751-711.541	Part-time Help Prog. Coord.	21,435	25,625	13,309	25,625	25,625	25,625	25,625
Total salaries & wages		140,800	161,538	98,732	155,198	161,463	163,867	165,932
Professional & contractual								
101-751-801.541	Instructor Fees	7,613	13,000	2,046	8,000	11,000	13,000	13,000
101-751-836.100	COVID19 Expense	307	6,202	4,702	6,202	-	-	-
101-751-960.541	Mileage & Other Reimb	37	100	43	100	100	100	100
101-751-807.540	Parks & Rec. Commission Exp.	-	-	-	-	-	-	-
101-751-955.541	Conf. & Workshops-Comm. Serv.	-	-	-	-	-	-	-
101-751-955.542	Education & Training	494	1,000	304	1,000	1,000	1,000	1,000
101-751-801.542	Consultants & Personnel	2,626	4,000	-	4,000	4,000	4,000	4,000
101-751-956.541	Comcast Cable	448	550	350	550	750	788	827
101-751-956.544	Dues & Subscriptions	664	1,200	605	1,200	1,200	1,200	1,200
101-751-807.543	Lite the Nite	5,475	21,000	-	21,000	21,000	21,000	21,000
101-751-807.546	Holiday Decorations	78	3,600	4,244	4,300	4,000	3,600	3,600
101-751-808.540	Smart Bus Credits	180	13,000	-	13,000	13,000	13,000	13,000
101-751-808.542	Park Concerts	-	24,000	-	24,000	24,000	24,000	24,000
101-751-808.543	Summer Events	-	-	-	-	-	-	-
101-751-808.544	Summer Youth Program	-	-	-	-	-	-	-
101-751-808.545	Events	14,772	32,000	5,299	22,000	32,000	32,000	32,000
101-751-808.546	Promotional Items	1,292	2,000	-	2,000	2,000	2,000	2,000
101-751-808.547	Events - Youth Program	2,789	6,000	-	5,000	6,000	6,000	6,000
101-751-808.548	Gibson House	6,094	11,000	4,919	11,000	11,000	11,000	11,000
101-751-808.549	Soccer	1,136	2,500	87	2,500	2,500	2,500	2,500
101-751-809.543	Recreation Programming	11,584	16,000	399	12,000	16,000	16,000	16,000
101-751-809.544	Cultural Enrichment	2,347	5,000	-	2,000	5,000	5,000	5,000
101-751-809.545	Summer Camp	-	2,000	-	2,000	2,000	2,000	2,000
101-751-809.546	Signage	3,003	2,000	1,107	2,000	2,000	2,000	2,000
101-751-809.550	Holiday Tree Lighting	24,367	32,000	7,825	10,000	32,000	32,000	32,000
101-751-809.553	Founders Day / Strongman Event	-	7,500	-	-	7,500	7,500	7,500
101-751-809.551	Fall Fest	12,092	12,000	5,301	8,000	12,000	12,000	12,000
101-751-809.552	LAYA	2,500	2,500	2,500	2,500	2,500	2,500	2,500
101-751-809.549	BBQ & Blues	6,356	7,500	-	7,500	7,500	7,500	7,500
Total professional & contractual		106,255	227,652	39,732	171,852	220,050	221,688	221,727
Operating supplies								
101-751-727.541	Office Supplies	3,383	4,200	1,204	4,200	4,200	4,200	4,200
101-751-728.541	Computer Supplies	2,964	3,000	1,672	3,000	3,000	3,060	3,121
101-751-731.542	Gas & Oil	96	500	-	500	500	500	500
101-751-732.541	Copy Machine Operating	2,004	5,000	1,939	5,000	3,500	5,000	5,000
101-751-802.541	Vehicle Maintenance	114	300	-	300	300	300	300
101-751-850.541	Telephone - Parks & Rec.	2,382	3,500	2,690	3,500	3,800	3,500	3,500
101-751-956.546	Miscellaneous Operating	1,954	2,600	1,028	2,600	2,600	2,635	2,667
101-751-956.547	Energy Expense - Parks & Rec.	5,283	7,000	3,495	7,000	7,000	7,000	7,000
101-751-956.562	Beautification	-	2,000	-	2,000	2,000	2,000	2,000
101-751-802.374	Parks Maintenance	-	5,000	2,053	5,000	5,000	5,000	5,000
101-751-963.540	Landscaping	19,599	20,000	4,443	20,000	22,000	22,000	20,000
101-751-963.541	Playground Repairs & Maintenance	7,936	6,000	-	6,000	6,000	6,000	6,000
Total operating supplies		45,715	59,100	18,523	59,100	59,900	61,195	59,288

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Parks & Recreation
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Capital outlay								
101-751-971.541	Office Equipment	462	1,000	-	1,000	1,000	1,000	1,000
101-751-971.542	Office Furniture	885	1,000	224	1,000	1,000	1,000	1,000
101-751-971.548	Capital-Memorial Prog Bric	80	750	-	750	750	750	750
101-751-956.549	Recreational Equipment	4,414	4,500	-	4,500	4,500	4,500	4,500
Total capital outlay		5,841	7,250	224	7,250	7,250	7,250	7,250
Total Parks & Recreation		298,611	455,540	157,210	393,400	448,664	454,000	454,197

Fiscal Year 2021-2022

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 2021-2022:

- Continue to review rental rate structures to optimize usage and meet expenses.
- Provide information to residents and businesses regarding the renovated Community Center facility, its services, and rental availability via the City's website, email, social media and other promotional material.
- Increase rental reservations through improved social media and other marketing efforts.
- Implement on-line facility availability.

BUDGET HIGHLIGHTS:

101-805-956.350 - Community Programs: This account includes funding for community programs and town meetings.

101-805-956.003 - Marketing: Funds will provide for various marketing materials to promote the newly renovated facility.

CAPITAL IMPROVEMENT HIGHLIGHTS:

411-805-971.350 - Cultural Center Improvements: This account provides for partition maintenance, portable bar, tables, ceiling tile replacement and furnishings.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Cultural Center
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Salaries & wages								
101-805-703.351	Salary-Comm Serv. Dir (50%,P&R 50%)	\$ 42,307	\$ 43,364	\$ 30,022	\$ 43,364	\$ 43,364	\$ 43,364	\$ 43,364
101-805-703.352	Wage - Comm Services Supervisor	54,826	56,197	38,906	56,197	56,197	56,197	56,197
101-805-703.354	Wage - Monitors	7,324	20,000	762	7,000	20,000	20,000	20,000
101-805-706.351	Overtime	232	1,500	-	500	1,500	1,500	1,500
101-805-707.311	Other Pay - Comm Serv. Dir.	-	-	-	-	-	-	-
101-805-707.351	Other Pay - Comm Serv. Supv.	-	-	-	-	-	-	-
101-805-708.351	Sick Time Pay - Director	1,464	1,501	-	1,501	1,501	1,501	1,501
101-805-708.352	Sick Time Pay - Supervisor	1,898	1,945	-	1,945	1,945	1,945	1,945
101-805-709.100	Fringes - Community Services Dept	38,375	38,300	29,339	42,615	40,123	43,162	45,297
101-805-709.354	Fringes-HRA Expense	4,301	3,254	3,254	3,254	-	-	-
Total salaries & wages		150,728	166,061	102,283	156,376	164,630	167,669	169,804
Professional & contractual								
101-805-728.356	Computer Supplies & Maint	-	1,000	-	1,000	1,000	1,000	1,000
101-805-731.351	Natural Gas Expense	6,376	8,000	3,829	6,500	8,000	9,000	10,500
101-805-836.100	COVID19 Expense	846	4,594	2,193	4,594	-	-	-
101-805-900.351	Publication & Printing	573	2,100	-	2,100	2,100	2,100	2,100
101-805-956.003	Marketing	-	7,500	-	7,500	7,500	7,500	7,500
101-805-956.350	Community Programs	374	2,100	159	2,100	2,100	2,100	2,100
101-805-956.353	Insurance-Multi-Peril	16,224	16,652	15,772	15,772	15,772	16,166	16,570
101-805-956.355	Electrical Expense	20,164	25,000	11,490	21,000	25,000	25,000	25,000
101-805-956.358	Heating & Cooling	3,590	9,000	458	9,000	9,000	9,180	9,364
101-805-956.359	Room Arrangement Expense	10,758	18,000	259	8,000	18,000	18,000	18,000
101-805-956.360	Custodial Services	9,900	15,500	6,570	15,500	16,000	17,600	19,360
101-805-959.351	Weekend Preparation	3,296	6,000	-	2,000	6,000	6,000	6,000
101-805-960.351	Mileage & Reimb	63	200	-	200	200	200	200
Total professional & contractual		72,163	115,646	40,730	95,266	110,672	113,846	117,694
Operating supplies								
101-805-956.351	Custodial Supplies	334	1,000	17	1,000	1,000	1,000	1,000
101-805-956.352	Lights bulbs	165	500	-	500	500	500	500
Total operating supplies		499	1,500	17	1,500	1,500	1,500	1,500
Maintenance & repairs								
101-805-802.351	Building Maintenance - General	18,582	26,000	16,675	26,000	26,000	27,912	27,950
Capital outlay								
101-805-729.351	Community Furniture	-	1,500	382	1,500	1,500	1,500	1,500
101-805-959.352	Community Equipment	1,118	1,500	-	1,500	1,500	1,500	1,500
Total capital outlay		1,118	3,000	382	3,000	3,000	3,000	3,000
Total Cultural Center		\$ 243,091	\$ 312,207	\$ 160,086	\$ 282,142	\$ 305,802	\$ 313,927	\$ 319,948

Fiscal Year 2021-2022

Program Strategies: Debt Service Pension

PROGRAM DESCRIPTION:

The Debt Service Pension Department is a newly budgeted department within the General Fund. This department accounts for the principal and interest payments related to the debt obligation for bonds issued in August 2018 for the unfunded pension liability. These bonds were issued under a nineteen year payment term. With this contribution, the City's pension plan is considered 100% funded. The City will continue to receive annual actuarial reports from the Municipal Employees Retirement System (MERS) to monitor our funding status.

BUDGET HIGHLIGHTS:

101-916-994.000 - Bond Principal: This account reflects the annual principal payment for the bond issue.

101-916-997.000 - Bond Interest: This account reflects the annual interest payment for the bond issue. This amount will decrease each year as the principal balance is reduced.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Debt Service Pension

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Transfers								
101-916-817.000	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-916-709.327	MERS Pension Lump Sum Payment	-	-	-	-	-	-	-
101-916-710.000	Bond Underwriters Discount	-	-	-	-	-	-	-
101-916-959.002	Miscellaneous Expense	500	500	500	500	500	500	500
101-916-994.000	Bond Principal	340,000	340,000	-	350,000	465,000	480,000	595,000
101-916-997.000	Bond Interest	573,217	563,866	281,933	563,866	554,066	540,116	524,996
Total transfers		913,717	904,366	282,433	914,366	1,019,566	1,020,616	1,120,496
Total Debt Service Pension		\$ 913,717	\$ 904,366	\$ 282,433	\$ 914,366	\$ 1,019,566	\$ 1,020,616	\$ 1,120,496

Fiscal Year 2021-2022

Program Strategies: Debt Service OPEB

PROGRAM DESCRIPTION:

The Debt Service OPEB Department is a newly budgeted department within the General Fund. This department accounts for the principal and interest payments related to the debt obligation for bonds issued in August 2018 for the unfunded other post-employment benefits (healthcare) liability. These bonds were issued under an eighteen year payment term. With this contribution, the City's OPEB obligation is considered 100% funded. The City will continue to obtain actuarial reports to monitor the plan's funding position.

BUDGET HIGHLIGHTS:

101-917-994.000 - Bond Principal: This account reflects the annual principal payment for the bond issue.

101-917-997.000 - Bond Interest: This account reflects the annual interest payment for the bond issue. This amount will decrease each year as the principal balance is reduced.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Debt Service OPEB
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Transfers								
101-917-817.000	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-917-709.328	MERS OPEB Lump Sum Payment	-	-	-	-	-	-	-
101-917-710.000	Bond Underwriters Discount	-	-	-	-	-	-	-
101-917-959.002	Miscellaneous Expense	500	500	500	500	500	500	500
101-917-994.000	Bond Principal	280,000	285,000	-	285,000	295,000	305,000	315,000
101-917-997.000	Bond Interest	228,932	221,232	110,616	221,232	213,252	204,402	194,794
Total transfers		509,432	506,732	111,116	506,732	508,752	509,902	510,294
Total Debt Service OPEB		\$ 509,432	\$ 506,732	\$ 111,116	\$ 506,732	\$ 508,752	\$ 509,902	\$ 510,294

Fiscal Year 2021-2022

Program Strategies: Interfund Transfers

PROGRAM DESCRIPTION:

Transfers are used to:

- Move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.
- Move revenues from the fund that is required to collect them to the fund that is required/allowed to expend them.
- Move receipts restricted to, or allowed for, debt service from the funds collecting the receipts to the debt service funds as debt service payments are due.
- Assist in funding the operation of non-General Fund supported operating departments and Capital Improvement projects.

The programs currently funded by these transfers are the Capital Improvement Fund and Major Road Fund.

BUDGET HIGHLIGHTS:

101-966-999.002 - Transfer to Capital Improvement Fund: This account reflects the annual contribution to fund the ten-year capital plan.

CITY OF WIXOM, MICHIGAN

General Fund - Expenditure Detail

Interfund Transfers

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 02/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Transfers								
101-966-999.000	Transfer to Major Road	\$ 1,851,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-966-999.002	Transfer to Capital Imp. Fund	\$ 1,565,000	\$ 980,000	\$ 653,333	\$ 980,000	\$ 995,000	\$ 995,000	\$ 995,000
101-966-999.003	Transfer to Capital Imp. Fund Debt Pay	-	-	-	-	-	-	-
101-966-999.011	Transfer to Bikepath	-	-	-	-	-	-	-
101-966-999.012	Transfer to Budget Stabilization	-	-	-	-	-	-	-
101-966-999.019	Transfer to DDA/VCA	-	-	-	-	-	-	-
101-966-999.021	Transfer to Local Road	-	-	-	-	-	-	-
Total transfers		<u>3,416,000</u>	<u>980,000</u>	<u>653,333</u>	<u>980,000</u>	<u>995,000</u>	<u>995,000</u>	<u>995,000</u>
Total Interfund Transfers		<u>\$ 3,416,000</u>	<u>\$ 980,000</u>	<u>\$ 653,333</u>	<u>\$ 980,000</u>	<u>\$ 995,000</u>	<u>\$ 995,000</u>	<u>\$ 995,000</u>

This page left blank intentionally

Fiscal Year 2021-2022

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 Streets, 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. Funds can be allocated to capital purchases. 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 for DDA 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.

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Major Street Fund

FUND SUMMARY:

This fund records 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 Ten-Year Road Program which will incorporate the Internal Roads and Main Artery Committee recommendations, recommendations of the 2017 Road Maintenance Master Plan, the Oakland County Transportation Improvement Program and the road maintenance needs as annually determined by the Department of Public Works.

This fund also serves 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. The monies in this fund are used for the maintenance and improvement of our Major Road System. Since the funds supplied from the State are only able to cover a portion of the total cost of major street maintenance performed 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.

Major Roads are those streets under the jurisdiction of the City which are of great importance, serve high traffic volumes and 1) provide extensions to State Trunk-lines 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.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- Continued maintenance and improvement of eligible streets within the City according to ACT 51 of Public Acts of 1951, as amended.
- Support the Beck Road Widening Task Force as they seek funding to expand the lane miles of this road southward.
- Continue to work with State and local agencies to leverage local expenditures to enhance major roads in Wixom.

BUDGET HIGHLIGHTS:

202-553-974.395 & 400 - Engineering & Construction Expenses: Provides funding for the remainder of the road improvement project on Maple Road east of Wixom Road to the City limits and continues to support the expenses related to the widening of Beck Road.

CITY OF WIXOM, MICHIGAN

Major Road (Fund 202)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
202-000-410.010	Delinq Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202-000-420.010	Delinquent Personal Property	-	-	-	-	-	-	-
202-000-574.030	Federal / State Revenue	-	-	-	-	-	-	-
202-000-664.020	Interest Income	25,579	5,000	7,300	8,200	7,000	6,000	6,000
202-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
202-931-699.001	Contribution - General Fund	1,851,000	-	-	-	-	-	-
202-931-699.000	Contribution - Major Road Cap.	-	-	-	-	-	-	-
202-931-699.002	Contribution - Local Road	-	-	-	-	-	-	-
202-931-699.012	Contribution - Major Road Debt	-	-	-	-	-	-	-
Total revenues		1,876,579	5,000	7,300	8,200	7,000	6,000	6,000
Act 51 related revenue								
202-000-671.060	State Major Road Revenue	\$ 880,258	\$ 956,009	\$ 481,480	\$ 961,297	\$ 988,083	\$ 1,014,970	\$ 1,014,970
Total Act 51 related revenue		880,258	956,009	481,480	961,297	988,083	1,014,970	1,014,970
Total Revenue		2,756,837	961,009	488,780	969,497	995,083	1,020,970	1,020,970
Project expenditures								
202-553-974.395	Construction Expense	953,240	842,650	699,693	722,650	-	1,060,000	60,000
202-553-974.398	Pavement Management	4,938	5,000	2,710	5,000	5,000	5,000	5,000
202-553-974.400	Engineering Expense	\$ 159,848	\$ 381,267	\$ 90,135	\$ 146,267	\$ 123,000	\$ 170,000	\$ 300,000
Total project expenditures		1,118,026	1,228,917	792,537	873,917	128,000	1,235,000	365,000
Maintenance expenditures (Act 51)								
202-441-000.012	Administrative Expenditures	\$ 59,063	\$ 60,321	\$ 40,166	\$ 60,417	\$ 60,417	\$ 60,417	\$ 60,417
202-441-801.031	Engineering Services	-	-	-	-	-	-	-
202-441-976.058	Major Road Maint Program	-	-	-	-	-	-	-
202-441-989.050	Major Road Program	-	-	-	-	-	-	-
202-441-705.050	Routine Maintenance Salaries	55,778	42,490	29,562	57,331	39,600	39,600	39,600
202-441-709.050	Employee Fringe Benefits (Maint.)	35,762	19,805	19,136	36,782	31,511	31,511	31,511
202-441-940.050	Equipment Rental (Maint.)	58,764	54,504	38,612	64,487	52,039	52,039	52,039
202-441-976.050	Routine Maintenance - Material	24,528	67,388	19,060	67,388	67,388	67,388	67,388
202-441-976.054	Routine Maintenance - Culverts	-	-	-	-	-	-	-
202-441-705.070	Traffic Service Salaries	5,590	4,489	3,508	8,757	3,011	3,011	3,011
202-441-709.070	Employee Fringe Benefits (Traffic)	3,264	1,907	2,002	5,041	2,155	2,155	2,155
202-441-940.070	Equipment Rental (Traffic)	3,059	2,329	1,230	4,193	1,812	1,812	1,812
202-441-974.070	Traffic Control Supplies & Lights	16,557	22,440	5,075	22,440	22,440	22,440	22,440
202-441-705.090	Snow & Ice Removal Salaries	11,782	18,382	15,338	15,697	17,740	17,740	17,740
202-441-709.090	Employee Fringe Benefits (Snow)	7,789	8,750	9,990	10,175	14,197	14,197	14,197
202-441-940.090	Equipment Rental (Snow)	35,394	60,576	34,837	36,093	65,058	65,058	65,058
202-441-963.090	Sand & Salt	16,372	56,100	12,728	56,100	56,100	56,100	56,100
202-441-958.000	Audit Fee	-	-	-	-	-	-	-
202-441-976.058	Major Road Maint Program	-	-	-	-	-	-	-
202-441-989.050	Major Road Program Transfer	-	-	-	-	-	-	-
202-966-999.002	Transfer to Local Road Fund	-	-	-	-	-	-	-
Total maintenance expenditures (Act 51)		333,700	419,481	231,246	444,901	433,468	433,468	433,468
Total expenditures		1,451,726	1,648,398	1,023,783	1,318,818	561,468	1,668,468	798,468
Revenue over (under) expenditures		1,305,111	(687,389)	(535,003)	(349,321)	433,615	(647,498)	222,502
Fund Balance, beginning of the year		1,793,710	3,098,821	3,098,821	3,098,821	2,749,500	3,183,115	2,535,617
Fund Balance, end of the year		\$ 3,098,821	\$ 2,411,432	\$ 2,563,818	\$ 2,749,500	\$ 3,183,115	\$ 2,535,617	\$ 2,758,119

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan Major Capital - 5/25/2021

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
EXPENDITURES											
<u>Oakland County Tri-part costs</u>											
Grand River from Napier to Wixom Road		3,000	50,000	250,000			-				303,000
<u>Design Engineering</u>											
Beck Road (Potter Rd. to Pontiac Trail)	-										-
West Road Edge Panels (Wixom Rd. to Beck Rd.)	-										-
Landrow Extension **	-					250,000					250,000
Potter Road (Wixom Road to Beck)								80,000			80,000
Beck Widening (Build, Infra and othe Grant Applications)	50,000										50,000
Beck Widening Easement Documents	20,000	20,000		50,000		100,000	10,000				200,000
West Maple Road		100,000									100,000
Beck Road (south of West Road to Twelve Mile Road) *								300,000	3,500,000		3,800,000
<u>Construction</u>											
Beck Road (Potter to Pontiac Trail)	662,650									100,000	762,650
Beck Road (Potter to Pontiac Trail) Const. Eng.	76,267									20,000	96,267
Landrow Extension Construction*	-	-			-	-	2,750,000	550,000	-	-	3,300,000
Landrow Extension (ENG)**							300,000	100,000			400,000
Potter Road Construction Engr								40,000	60,000		100,000
Potter Road Construction								300,000	50,000		350,000
Beck Widening (Build, Infra and other Grant App) Eng *									2,400,000	3,000,000	5,400,000
Beck Widening (Build, Infra and other Grant App) Const. *									22,000,000	35,000,000	57,000,000
West Maple Road Eng			120,000								120,000
West Maple Road			1,000,000								1,000,000
General Road and Drainage Repairs	60,000	-	60,000	60,000	20,000	20,000	15,000	15,000	20,000	20,000	290,000
<u>Other</u>											
Pavement Management System	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Total Expenditures	873,917	128,000	1,235,000	365,000	25,000	375,000	3,080,000	1,390,000	28,035,000	38,145,000	73,651,917
Fund Balance Beginning	3,098,821	2,749,500	3,183,115	2,535,617	2,758,119	3,320,621	3,533,123	3,103,125	2,713,127	4,765,629	
Estimated Grant Revenue	-	-	-	-	-	-	2,062,500	412,500	16,000,000	38,000,000	56,475,000
Estimated Bond Revenue									12,500,000		12,500,000
Estimated Donation / Other Income									1,000,000		1,000,000
Transfer In - From General Fund	-	-	-	-	-	-	-	-	-	-	-
Interest Income	8,200	7,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	63,200
Act 51 Revenue Applied	961,297	988,083	1,014,970	1,014,970	1,014,970	1,014,970	1,014,970	1,014,970	1,014,970	1,014,970	10,069,140
Act 51 Contribution to Local Road	-	-	-	-	-	-	-	-	-	-	-
Act 51 DPW Maintenance Expenditures	(444,901)	(433,468)	(433,468)	(433,468)	(433,468)	(433,468)	(433,468)	(433,468)	(433,468)	(424,405)	(4,337,050)
Estimated Capital Expenditures	(873,917)	(128,000)	(1,235,000)	(365,000)	(25,000)	(375,000)	(3,080,000)	(1,390,000)	(28,035,000)	(38,145,000)	(73,651,917)
Fund Balance Ending	2,749,500	3,183,115	2,535,617	2,758,119	3,320,621	3,533,123	3,103,125	2,713,127	4,765,629	5,217,194	

* Subject to grant contribution

Fiscal Year 2021-2022

Program Strategies: Local Street Fund

FUND SUMMARY:

This fund records 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 ten-year road program which will incorporate the Internal Roads and Main Artery Committee recommendations, recommendations of the 2017 Road Maintenance Master Plan, the Oakland County Transportation Improvement Program and the road maintenance needs as annually determined by the Department of Public Works.

This fund also serves 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. The monies in this fund are used for the maintenance and improvement of our Local Road System. Since the funds supplied from the State are only able to cover a portion of the total cost of the local street maintenance performed 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.

Typically, Local Roads are subdivision streets or those roads of low volume and serve as access roads for homes and business. These roads are ranked according to the Pavement Surface Evaluation and Rating (PASER) system and placed in the ten-year capital plan based on funding and the types of repairs needed for these streets.

ACHIEVEMENT GOALS FOR FY 2021-2022:

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

BUDGET HIGHLIGHTS:

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

- Maintain pavement preservation program by continuing to apply over-band crack sealing, legends and striping of asphalt.
- Perform preventive maintenance in Hidden Creek and Maple Run II by repairing storm drains and minor asphalt repairs as needed.
- Complete industrial repairs on local concrete roads in order to leverage Oakland Transportation Improvement Program funding.

CITY OF WIXOM, MICHIGAN

Local Road (Fund 203)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
203-000-402.010	Real Property Tax	\$ 692,684	\$ 719,505	\$ 706,956	\$ 719,086	\$ 739,115	\$ 749,652	\$ 773,828
203-000-410.010	Personal Property Tax	118,370	141,299	141,494	141,577	138,218	135,038	132,738
203-000-420.010	Delinq. Real/Pers. Prop	266	-	-	-	-	-	-
203-000-421.010	Delinq Int & Pen	1,211	1,100	478	1,191	1,100	1,100	1,100
203-000-437.010	Industrial Facilities Tax	6,697	6,599	6,171	6,171	7,178	7,250	7,322
203-000-437.012	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
203-000-502.030	Grants Federal / State	-	-	-	-	-	-	-
203-000-539.030	Sate Grants	-	-	-	-	-	-	-
203-000-573.010	Local Community Stabilization	102,663	45,673	25,813	25,813	26,500	26,500	26,500
203-000-581.010	County Revenue	28,655	-	-	-	-	-	-
203-000-664.020	Interest Income	32,084	12,000	6,205	8,500	8,500	8,600	8,600
203-000-671.022	Other Miscellaneous Income	-	-	-	-	-	-	-
203-000-675.000	Contribution - Developer/Other	18,300	-	-	-	-	-	-
203-931-699.003	Contribution - Budget Stabilizator	-	-	-	-	-	-	-
203-931-699.004	Contribution - Local Road Capital	-	-	-	-	-	-	-
Total revenues		1,000,930	926,176	887,116	902,338	920,611	928,140	950,088
Act 51 related revenue								
203-000-671.060	State Major Road Revenue	\$ 376,537	\$ 409,718	\$ 206,434	\$ 412,150	\$ 423,634	\$ 435,162	\$ 435,162
203-931-699.000	Contribution - General Fund	-	-	-	-	-	-	-
203-931-699.002	Contribution - Major Rd Act 51	-	-	-	-	-	-	-
Total Act 51 related revenue		376,537	409,718	206,434	412,150	423,634	435,162	435,162
Total Revenue		1,377,466	1,335,894	1,093,551	1,314,488	1,344,245	1,363,302	1,385,250
Project expenditures								
203-554-959.000	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203-554-959.390	Design Engineering	-	106,000	-	132,267	50,000	100,000	157,500
203-554-959.391	Construction Engineering	23,575	20,000	-	20,000	70,000	120,000	192,500
203-554-964.000	Local Rd Developer Contrib Refunc	-	-	-	-	-	-	-
203-554-971.399	Local Roads - Construction	283,058	144,000	1,287	80,000	445,000	790,000	1,110,000
203-554-974.395	Pavement Management	5,000	5,000	2,710	5,000	5,000	5,000	5,000
203-554-976.393	Pavement Preservation	49,285	50,000	47,844	50,000	50,000	50,000	50,000
203-966-999.000	Transfer - General Fund	50,000	50,000	33,333	50,000	50,000	50,000	50,000
Total project expenditures		410,918	375,000	85,174	337,267	670,000	1,115,000	1,565,000
Maintenance expenditures (Act 51)								
203-441-000.012	Administrative Expenditures	\$ 26,966	\$ 27,480	\$ 18,301	\$ 27,519	\$ 27,519	\$ 27,519	\$ 27,519
203-441-705.050	Routine Maintenance Salaries	50,646	44,906	44,940	65,948	65,948	65,948	65,948
203-441-709.050	Employee Fringe Benefits (Maint.)	33,083	20,416	29,554	42,847	42,847	42,847	42,847
203-441-940.050	Equipment Rental (Maint.)	47,078	42,257	36,594	49,162	49,162	49,162	49,162
203-441-976.050	Routine Maintenance - Material	32,263	74,188	21,942	56,100	56,100	56,100	56,100
203-441-976.054	Routine Maintenance - Culverts	-	-	-	-	-	-	-
203-441-705.070	Traffic Service Salaries	2,747	3,423	1,144	2,075	2,075	2,075	2,075
203-441-709.070	Employee Fringe Benefits (Traffic)	1,644	1,414	674	1,233	1,233	1,233	1,233
203-441-940.070	Equipment Rental (Traffic)	1,817	2,119	502	1,453	1,453	1,453	1,453
203-441-974.070	Traffic Control Supplies & Lights	17,023	22,440	4,817	22,440	22,440	22,440	22,440
203-441-705.090	Snow & Ice Removal Salaries	12,313	15,473	13,311	13,415	13,415	13,415	13,415
203-441-709.090	Employee Fringe Benefits (Snow)	8,178	6,930	8,627	8,667	8,667	8,667	8,667
203-441-940.090	Equipment Rental (Snow)	33,270	42,157	34,727	34,995	34,995	34,995	34,995
203-441-963.090	Sand & Salt	17,130	56,100	7,664	56,100	56,100	56,100	56,100
203-441-958.000	Audit Fee	-	-	-	-	-	-	-
Total maintenance expenditures (Act 51)		284,160	359,303	222,797	381,954	381,954	381,954	381,954
Total expenditures		695,077	734,303	307,971	719,221	1,051,954	1,496,954	1,946,954
Revenue over (under) expenditures		682,389	601,591	785,580	595,267	292,291	(133,652)	(561,704)
Fund Balance, beginning of the year		1,269,347	1,951,736	1,951,736	1,951,736	2,547,003	2,839,294	2,705,642
Fund Balance, end of the year		\$ 1,951,736	\$ 2,553,327	\$ 2,737,316	\$ 2,547,003	\$ 2,839,294	\$ 2,705,642	\$ 2,143,938

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Local Capital - 5/25/2021

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
EXPENDITURES											
Design Engineering											
Charms	-					120,000					120,000
Loon Lake Road (Design)				150,000			-	-		-	150,000
Concrete Industrial Repairs	-	50,000								50,000	100,000
Hidden Creek (Design Eng)	6,000						-	-		-	6,000
Norton Creek (Design Eng)							-	-		50,000	50,000
Maple Run II	50,000			-		-	-			-	50,000
Indian Wells and Springs									8,000		8,000
Cliffs of Loon Lake			50,000			-		-		-	50,000
Courts of Highgate			50,000			-	-			-	50,000
Grand, Center, Oakland Oaks					7,500						7,500
Millstream							100,000				100,000
Loon Lake Woods								180,000			180,000
Hillsborough								75,000			75,000
Palmer and Hopkins	76,267			7,500							83,767
West Maple					5,000						5,000
Beck Rd - Pontiac Tr to W Maple (Eng.)										100,000	100,000
Trails of Loon Lake					-	-		130,000	-	-	130,000
Construction											
Charms (Eng)						90,000	45,000				135,000
Charms (Construction)						500,000	600,000				1,100,000
Loon Lake Road construction (Eng)				80,000	100,000	-	-	-	-	-	180,000
Loon Lake Road construction				500,000	1,000,000						1,500,000
Concrete Industrial Repairs (Eng.)	20,000	50,000									70,000
Concrete Industrial Repairs (Const.)	60,000	325,000				-	-	-	-	-	385,000
Hillsborough (Eng.)							70,000				70,000
Hillsborough (Const.)							700,000				700,000
Maple Run II (Engineering)		20,000	50,000	-							70,000
Maple Run II (Construction)		100,000	350,000			-	-	-	-	-	450,000
Indian Wells and Springs (Eng.)									15,000		15,000
Indian Wells and Springs (Const.)									90,000		90,000
Cliffs of Loon Lake (Eng.)				85,000			-	-	-	-	85,000
Cliffs of Loon Lake (Const.)				450,000							450,000
Courts of Highgate (Eng.)			70,000	20,000							90,000
Courts of Highgate (Construction)			365,000	85,000							450,000
Grand, Center, Oakland Oaks (Eng.)					30,000	-					30,000
Grand, Center, Oakland Oaks (Construction)					180,000	500,000					680,000
Millstream (Eng.)							50,000	100,000			150,000
Millstream (Construction)							500,000	500,000			1,000,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Local Capital - 5/25/2021

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
EXPENDITURES											
Loon Lake Woods (Eng.)								25,000	75,000		100,000
Loon Lake Woods (Construction)								70,000	510,000		580,000
Palmer and Hopkins (Eng.)				7,500			-		-	-	7,500
Palmer and Hopkins (Construction)				55,000			-		-	-	55,000
West Maple			20,000		25,000	-	-	-			45,000
Beck Rd - Pontiac Tr to W Maple (Eng.)								40,000	15,000		55,000
Beck Rd - Pontiac Tr to W Maple (Construction)								18,000	7,500		25,500
Trails of Loon Lake (Eng.)								50,000			50,000
Trails of Loon Lake (Construction)								500,000			500,000
Century Industrial and Oak Creek PM	-	-	20,000	-	-	-	-	-		500,000	520,000
Alpha Tech PM			15,000								15,000
Miscellaneous Repairs	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Other											
Pavement Management System	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Pavement Preservation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Master Plan	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Total Expenditures	337,267	670,000	1,115,000	1,565,000	1,472,500	1,335,000	2,190,000	1,813,000	845,500	825,000	12,168,267
Fund Balance Beginning	1,951,736	2,547,003	2,839,294	2,705,642	2,143,938	1,663,730	1,330,112	150,976	(641,584)	(456,971)	
Estimated Revenue	902,338	920,611	928,140	950,088	939,084	948,174	957,656	967,232	976,905	986,674	9,476,901
Contribution from Budget Stabilization											-
Estimated Grants	-	-	-	-	-	-	-	-	-	-	-
Act 51 Revenue Applied	412,150	423,634	435,162	435,162	435,162	435,162	435,162	435,162	435,162	435,162	4,317,080
Act 51 Revenue Transferred from Major	-	-	-	-	-	-	-	-	-	-	-
Estimated Capital Expenditures	(337,267)	(670,000)	(1,115,000)	(1,565,000)	(1,472,500)	(1,335,000)	(2,190,000)	(1,813,000)	(845,500)	(825,000)	(12,168,267)
Act 51 DPW Maintenance Expenditures	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(381,954)	(3,819,540)
Fund Balance Ending	2,547,003	2,839,294	2,705,642	2,143,938	1,663,730	1,330,112	150,976	(641,584)	(456,971)	(242,089)	

Millage Expires after FY2025-26 (Revenue Includes Renewal)

Fiscal Year 2021-2022

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.

In 2020 City Council authorized the purchase of a columbarium that was installed in the spring of 2021. The DPW will work with the Cemetery Board on the landscape surrounding this structure.

BUDGET HIGHLIGHTS:

209-276-959.716 - Landscape and Maintenance: Expenditures related to landscape and maintenance for the Cemetery will be charged to this account.

CITY OF WIXOM, MICHIGAN

Cemetery (Fund 209)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
209-000-671.021	Interest Income	\$ 1,430	\$ 1,500	\$ 18	\$ 200	\$ 200	\$ 220	\$ 230
209-000-671.030	Sale of Grave Lots	9,900	5,000	11,650	13,050	26,500	26,500	26,500
209-000-674.001	Donations	-	-	-	-	-	-	-
209-000-675.000	Other Contributions	-	-	-	-	-	-	-
209-000-696.020	Insurance Reimb /Cost Reco	-	-	-	-	-	-	-
Total revenues		11,330	6,500	11,668	13,250	26,700	26,720	26,730
Expenditures								
209-276-958.710	Audit	\$ 332	\$ 339	\$ 336	\$ 336	\$ 343	\$ 350	\$ 357
209-276-959.711	Operating Exp.	10	500	-	500	500	500	500
209-276-959.712	Purchase of Grave Sites	-	300	-	300	300	300	300
209-276-959.716	Landscape & Maintenance	6,035	10,000	2,879	10,000	10,000	10,000	10,000
209-276-959.717	Cemetery Improvements	-	49,782	26,848	49,782	-	-	-
209-966-999.000	Transfer-Capital Imp Fund	-	-	-	-	-	-	-
Total expenditures		6,377	60,921	30,063	60,918	11,143	11,150	11,157
Revenue over (under) expenditures		4,953	(54,421)	(18,395)	(47,668)	15,557	15,570	15,573
Fund Balance, beginning of the year		106,855	111,808	111,808	111,808	64,140	79,697	95,267
Fund Balance, end of the year		<u>\$ 111,808</u>	<u>\$ 57,387</u>	<u>\$ 93,413</u>	<u>\$ 64,140</u>	<u>\$ 79,697</u>	<u>\$ 95,267</u>	<u>\$ 110,841</u>

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Safety Path Capital Program Fund

FUND SUMMARY:

The 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 ten-year safety path program. The needs are annually determined by the Department of Public Works.

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

BUDGET HIGHLIGHTS:

The following is a listing of projects proposed for funding:

- Wixom Road north of Potter Road to Palmer Drive, along with easement acquisitions.
- Pathway heavy maintenance on various areas, as needed.
- Connection of path to regional system.
- Wixom Road south of Pontiac Trail engineering and easement purchase.

CITY OF WIXOM, MICHIGAN

Safety Path (Fund 223)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
223-000-402.010	Real Property Tax	\$ 180,641	\$ 187,629	\$ 184,343	\$ 187,506	\$ 192,742	\$ 195,490	\$ 201,795
223-000-410.010	Personal Property Tax	30,872	36,847	36,896	36,918	36,044	35,214	34,615
223-000-411.010	Delinq Real/Pers. Prop	70	-	-	-	-	-	-
223-000-437.010	Industrial Facilities Tax	1,747	1,721	1,609	1,609	1,872	1,891	1,909
223-000-437.011	Delinq. Pers. Prop.	316	315	125	310	315	315	315
223-000-437.012	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
223-000-573.010	Local Community Stabilization	26,782	11,955	6,732	6,732	6,950	6,950	6,950
223-000-664.020	Interest Income	19,208	5,000	3,112	5,000	5,000	5,000	5,000
223-000-671.010	Maple North Service Income	-	-	-	-	-	-	-
223-000-671.011	MTT/Bd of Rev Adj	-	-	-	-	-	-	-
223-000-674.001	Contribution - Private	-	-	-	-	-	-	-
223-000-675.000	Contribution from Developer	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total revenues		259,635	243,467	232,818	238,075	242,923	244,860	250,584
Expenditures								
223-555-965.390	Safety Path Engineering	\$ 100,249	\$ 109,000	\$ 21,790	\$ 113,767	\$ 109,000	\$ 20,000	\$ -
223-555-971.390	Safety Path Construction	200,936	420,000	75,719	274,300	695,000	540,000	130,000
223-966-999.000	Contribution to General Fund	-	-	-	-	-	-	-
Total expenditures		301,184	529,000	97,509	388,067	804,000	560,000	130,000
Revenue over (under) expenditures		(41,550)	(285,533)	135,309	(149,992)	(561,077)	(315,140)	120,584
Fund Balance, beginning of the year		1,071,806	1,030,256	1,030,256	1,030,256	880,264	319,187	4,047
Fund Balance, end of the year		<u>\$ 1,030,256</u>	<u>\$ 744,723</u>	<u>\$ 1,165,564</u>	<u>\$ 880,264</u>	<u>\$ 319,187</u>	<u>\$ 4,047</u>	<u>\$ 124,631</u>

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Safety Path - 5/25/2021

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
EXPENDITURES											
<u>Design Engineering & ROW Acquisition</u>											
Beck Road RR Crossing	-	-	-	-	-	-	-	-	-	-	-
Wixom Road RR Crossing	-	-	20,000	-	-	-	-	-	-	-	20,000
Pontiac Trail by Post Office	-	-	-	-	-	-	-	-	-	-	-
Wixom Road Northern Gap	-	-	-	-	-	-	-	-	-	-	-
Grand River North Side of Road	-	-	-	-	-	-	-	-	-	-	-
Wixom Road CSX Property and RR Crossing (ENG)	7,500	-	-	-	-	-	-	-	-	-	-
N. Wixom Rd Potter to Palmer Dr (ENG) & Easements	15,000	34,000	-	-	-	-	-	-	-	-	-
Pathway Heavy Maintenance	15,000	-	-	-	-	-	-	-	-	-	15,000
Charms Road Safety Path	-	-	-	-	-	-	-	-	-	-	-
Bike Path System Inventory/Inspection	-	-	-	-	-	-	-	-	-	-	-
Connect Path to regional System	-	20,000	-	-	-	-	-	-	-	-	20,000
Wixom Rd South of Pontiac Trl (Eng.) & Easements	76,267	55,000	-	-	-	-	-	-	-	-	131,267
<u>Construction</u>											
Beck Road RR Crossing (Construction Eng)	-	-	-	10,000	-	-	-	-	-	-	10,000
Beck Road RR Crossing (Construction)	-	-	-	45,000	-	-	-	-	-	-	45,000
Wixom Road RR Crossing (Construction Eng)	-	-	-	-	-	-	-	-	-	-	-
Wixom Road RR Crossing (Construction)	-	-	-	-	-	-	-	-	-	-	-
Pontiac Trail by Post Office (used for Dentist)	55,400	-	-	-	-	-	-	-	-	-	-
Wixom Road Northern Gap	22,160	-	-	-	-	-	-	-	-	-	22,160
Grand River North Side of Road	171,740	-	-	-	-	-	-	-	-	-	171,740
Wixom Rd CSX Property & RR Crossing (Construction ENG)	-	-	-	-	-	-	-	-	-	-	-
Wixom Rd CSX Property & RR Crossing (Construction)	-	-	-	-	-	-	-	-	-	-	-
Wixom Rd North of Potter to Palmer Dr (Construction ENG)	15,000	70,000	-	-	-	-	-	-	-	-	-
Wixom Rd North of Potter to Palmer Dr (Construction ENG)	-	550,000	-	-	-	-	-	-	-	-	-
Wixom Road South of Pontiac Trail (Construction ENG)	-	-	60,000	-	-	-	-	-	-	-	60,000
Wixom Road South of Pontiac Trail (Construction)	-	-	470,000	-	-	-	-	-	-	-	470,000
Sidewalk & Pathway Heavy Maintenance	-	50,000	-	50,000	-	50,000	-	-	-	-	-
Charms Rd Safety Path (Construction ENG)	-	-	-	-	45,000	-	-	-	-	-	-
Charms Rd Safety Path (Construction)	-	-	-	-	300,000	-	-	-	-	-	-
<u>Other</u>											
ADA Safety Path Ramps (City-wide)	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	50,000
Yearly Maintenance Repairs (City-wide)	10,000	15,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	140,000
Total Expenditures	388,067	804,000	560,000	130,000	360,000	75,000	15,000	25,000	15,000	25,000	2,397,067
Fund Balance Beginning	1,030,256	880,264	319,187	4,047	124,631	(226,419)	(292,469)	(304,469)	(326,454)	(338,424)	-
State Grants	-	-	-	-	-	-	-	-	-	-	-
Estimated Grants/Private Donation *	-	-	-	-	-	-	-	-	-	-	-
Estimated Other Revenues (Taxes & Interest) Millage Expires 11/2023	238,075	242,923	244,860	250,584	8,950	8,950	3,000	3,015	3,030	3,045	1,006,432
Estimated Capital Expenditures	(388,067)	(804,000)	(560,000)	(130,000)	(360,000)	(75,000)	(15,000)	(25,000)	(15,000)	(25,000)	(2,397,067)
Fund Balance Ending	880,264	319,187	4,047	124,631	(226,419)	(292,469)	(304,469)	(326,454)	(338,424)	(360,379)	-

Millage Expires

Fiscal Year 2021-2022

Program Strategies: Solid Waste

FUND SUMMARY:

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 2021-2022:

- Continue participation in the Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.
- Evaluate the contract with Waste Management and make recommendations to City Council on future solid waste programs.
- Continue a public education/awareness campaign about recycling.
- Provide household hazardous waste events to be hosted at the Department of Public Works facility.

BUDGET HIGHLIGHTS:

226-528-671.020 - Solid Waste Collection: This line item represents the solid waste fees collected from residential customers at an annual rate of \$180.00.

226-528-963.401 - Solid Waste Authority Fee: This account is the repository for the Solid Waste Authority Fee for services rendered by Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC) organization.

226-528-963.402 - Hazardous Waste Program: This item provides hazardous waste collection events to be hosted at the DPW facility. The City is charged on a per car basis.

226-966-999.001 - Contribution to General Fund: Solid Waste Fund's contributions for administrative charges related to support provided by the Finance Department and DPW including billings to users and program administration.

CITY OF WIXOM, MICHIGAN

Solid Waste (Fund 226)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
226-000-664.020	Interest Income	\$ 4,440	\$ 4,800	\$ 51	\$ 250	\$ 500	\$ 600	\$ 600
226-000-671.010	Delinq Pen & Int	757	700	181	356	360	360	360
226-000-671.020	Solid Waste Collection	566,580	585,547	573,997	583,516	609,830	627,669	646,142
226-000-671.021	Miscellaneous Revenue	1,551	1,464	1,281	1,464	1,464	1,464	1,464
226-000-671.022	Revenue/Profit Sharing	-	-	-	-	-	-	-
Total revenues		<u>573,328</u>	<u>592,511</u>	<u>575,510</u>	<u>585,586</u>	<u>612,154</u>	<u>630,093</u>	<u>648,566</u>
Expenditures								
226-528-963.400	Solid Waste Collection	\$ 524,970	\$ 545,449	\$ 306,767	\$ 533,252	\$ 553,252	\$ 569,850	\$ 586,945
226-528-963.401	Solid Waste Authority Fee	12,148	12,391	12,631	12,631	12,884	13,141	13,404
226-528-963.402	Hazardous Waste Program	12,188	30,600	23,422	30,600	31,518	32,464	33,437
226-528-963.403	Dumpster Fees	1,171	1,210	696	1,210	1,246	1,284	1,322
226-528-963.404	MRF Program	4,725	4,916	4,916	4,916	5,014	5,115	5,217
226-966-999.001	Contribution - General Fund	8,240	8,240	5,493	8,240	8,240	8,240	8,240
Total expenditures		<u>563,441</u>	<u>602,806</u>	<u>353,926</u>	<u>590,849</u>	<u>612,154</u>	<u>630,093</u>	<u>648,566</u>
Revenue over (under) expenditures		9,886	(10,295)	221,583	(5,263)	(0)	0	0
Fund Balance, beginning of the year		78,600	88,487	88,487	88,487	83,224	83,223	83,224
Fund Balance, end of the year		<u>\$ 88,487</u>	<u>\$ 78,192</u>	<u>\$ 310,070</u>	<u>\$ 83,224</u>	<u>\$ 83,223</u>	<u>\$ 83,224</u>	<u>\$ 83,224</u>

Fiscal Year 2021-2022

Program Strategies: Downtown Development Authority

FUND SUMMARY:

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 improve Downtown Wixom and foster economic growth through activities like physical improvements, events and programs.

ACHIEVEMENT GOALS FOR FY 2021-2022:

- As funding permits, implementation of the Downtown Development Plan and Tax Increment Finance Plan as approved by City Council on August 12, 2003 will continue subject to a plan update. The plan update will be funded by an MEDC Redevelopment Ready Community (RRC) technical assistance grant to support final certification as a Redevelopment Ready Community.
- This fiscal year will complete the payback of funds previously borrowed from the City.
- Continued transition of the DDA from its customary financial role to one with an increasing involvement with local businesses and events.

BUDGET HIGHLIGHTS:

248-000-402.011 - Property Taxes DDA: This account captures tax revenue from residences and businesses within the DDA boundaries to fund activity of the DDA

248-729-674.020 - Donations: Reflects revenue obtained through donations and sponsorships.

248-729-956.001 - Downtown Development Expense: Funds provide for the replacement of American flags within the Downtown, miscellaneous expenses and a contribution to the annual Tree Lighting Festival (\$1,000).

248-729-956.002 - Event & Promotion Expense: Provides a detailed accounting of expenses related to events and promotional related items.

248-729-956.006 - Downtown Enhancements: Provides funding for decorative flower baskets affixed to the light posts along Pontiac Trail.

248-966-999-004 - Capital Contribution: Provides funding towards the construction of a walking path around the City Hall civic center area.

248-729-956.003 - Marketing & Branding: Funds appropriated to this account will provide for funds to brand, market and promote the DDA district and events.

248-966-999.000 - Transfer to General Fund (Debt Repayment): Since FY2012-13, the City's General Operating fund has supplemented the annual DDA Debt payment as the DDA tax capture was not sufficient to payback the debt as originally scheduled. Beginning in FY2018-19, the DDA realized sufficient tax capture revenue, due to increased development, to cover the annual payment and also begin repayment to the City. This is the final year for debt repayment.

CITY OF WIXOM, MICHIGAN

DDA (Fund 248)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
248-000-402.011	Property Taxes DDA	711,485	877,149	860,742	877,149	955,098	1,008,292	1,018,375
248-000-411.010	Delinq Pers/Real Prop	1,214	-	-	-	-	-	-
248-000-445.010	Interest & Penalty - Delq	404	450	2	450	450	500	550
248-000-664.020	Interest Income	801	700	446	550	550	600	650
248-000-671.010	Special Millage	8,734	8,391	8,290	8,391	8,391	8,391	8,391
248-000-671.022	Miscellaneous Income	4,884	-	4,250	4,250	-	-	-
248-000-671.043	State Rev PP Small Tax Los	-	-	-	-	-	-	-
248-000-674.020	Donations / Scholarship	12,110	12,000	4,275	12,000	12,000	12,000	12,000
Total revenues		739,630	898,690	878,005	902,790	976,489	1,029,783	1,039,966
Expenditures								
248-371-956.247	Miscellaneous Expense	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248-729-703.000	Wage-Recording Secretary	1,200	1,300	600	900	1,300	1,400	1,400
248-729-801.481	DDA Director	13,757	50,000	28,791	45,000	45,000	45,000	45,000
248-729-956.000	Community Programming	-	-	7,884	7,884	-	-	-
248-729-956.001	Downtown Development Exp.	2,037	3,200	99	3,200	3,200	3,200	3,200
248-729-956.002	Event & Promotion Expense	14,972	12,000	4,824	8,000	8,000	8,000	8,000
248-729-956.003	Marketing & Branding	2,599	12,000	150	8,000	8,000	8,000	8,000
248-729-956.004	Economic Vitality	-	-	-	-	5,000	5,000	5,000
248-729-956.005	Design Committee	-	-	-	-	9,000	9,000	9,000
248-729-956.006	Downtown Enhancements	-	-	-	-	46,258	42,000	42,500
248-729-958.000	Audit Fee	344	351	348	351	358	365	372
248-966-999.000	Transfer to GenFd (Debt Repayment)	259,985	367,477	367,477	367,477	295,362	-	-
248-966-999.003	Transfer to DDA Constr Debt	445,099	452,362	452,362	452,362	453,815	464,679	469,543
248-966-999.004	Capital Contribution - Special Proj.	-	-	-	-	73,322	-	-
Total expenditures		742,493	898,690	862,535	893,174	948,615	586,644	592,015
Revenue over (under) expenditures		(2,863)	0	15,470	9,616	27,874	443,139	447,951
Fund Balance, beginning of the year		47,534	44,672	44,672	44,672	54,288	82,162	525,300
Fund Balance, end of the year		<u>\$ 44,672</u>	<u>\$ 44,672</u>	<u>\$ 60,142</u>	<u>\$ 54,288</u>	<u>\$ 82,162</u>	<u>\$ 525,300</u>	<u>\$ 973,251</u>

This page left blank intentionally

Fiscal Year 2021-2022

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 2021-2022:

- The LDFA reconvened and amended the LDFA plan to include the addition of some local roads south of Pontiac Trail and the reprioritization of projects within the plan. This plan has been extended as part of ongoing road improvements and to utilize remaining funds in the LDFA.

BUDGET HIGHLIGHTS:

250-551-971.000 - LDFA Construction/ROW: Funds allocated for the acquisition of Beck Road right of ways.

CITY OF WIXOM, MICHIGAN

LDFA (Fund 250)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
250-000-664.020	Interest Income	\$ 15,331	\$ 5,000	\$ 2,064	\$ 2,200	\$ 1,100	\$ -	\$ -
250-000-664.220	Unrealized Investment Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-931-671.000	LDFA - Local Share	-	-	-	-	-	-	-
Total revenues		<u>15,331</u>	<u>5,000</u>	<u>2,064</u>	<u>2,200</u>	<u>1,100</u>	<u>-</u>	<u>-</u>
Expenditures								
250-551-801.000	Consultant and Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-551-958.000	Audit Fee	787	807	791	791	811	831	-
250-551-971.000	LDFA Construction/ROW Expense	11,358	508,241	-	-	507,223	-	-
250-551-974.400	Project Engineering	-	-	-	-	-	-	-
250-966-999.003	Transfer to Major Roads	-	-	-	-	-	-	-
		<u>12,145</u>	<u>509,048</u>	<u>791</u>	<u>791</u>	<u>508,034</u>	<u>831</u>	<u>-</u>
Revenue over (under) expenditures		3,186	(504,048)	1,273	1,409	(506,934)	(831)	-
Fund Balance, beginning of the year		503,170	506,356	506,356	506,356	507,765	831	0
Fund Balance, end of the year		<u>\$ 506,356</u>	<u>\$ 2,308</u>	<u>\$ 507,629</u>	<u>\$ 507,765</u>	<u>\$ 831</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan
LDFA - 5/25/2021

ACCOUNT CATEGORY & ACCOUNT NAME	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
EXPENDITURES											
<u>Design Engineering</u>											
Paving Projects (Beck/Anthony/Frank)	-	-	-	-	-	-	-	-	-	-	-
Wixom Rd./I-96 Enhancements	-	-	-	-	-	-	-	-	-	-	-
Beck/Anthony/Frank/Wixom Tech/West Tech Eng.	-	-	-	-	-	-	-	-	-	-	-
West Rd Engineering	-	-	-	-	-	-	-	-	-	-	-
<u>Construction</u>											
Beck/Anthony/Frank/Wixom Tech/West Tech Constr.	-	-	-	-	-	-	-	-	-	-	-
Beck Road Right of Way (12 Mile to West Rd)	-	507,223	-	-	-	-	-	-	-	-	507,223
Beck/Anthony/Frank/Wixom Tech/West Tech Eng.	-	-	-	-	-	-	-	-	-	-	-
West Rd Construction Engineering	-	-	-	-	-	-	-	-	-	-	-
West Rd Construction (MDOT Cost Share)	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	507,223	-	-	-	-	-	-	-	-	507,223
Fund Balance Beginning	506,356	584,032	77,098	76,267	76,267	76,267	76,267	76,267	76,267	76,267	
Estimated LDFA	76,267	-	-	-	-	-	-	-	-	-	76,267
State Grants	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	(791)	(811)	(831)	-	-	-	-	-	-	-	(2,433)
Estimated Grants	-	-	-	-	-	-	-	-	-	-	-
Estimated Other Revenues	2,200	1,100	-	-	-	-	-	-	-	-	3,300
Estimated Capital Expenditures	-	(507,223)	-	-	-	-	-	-	-	-	(507,223)
Fund Balance Ending	584,032	77,098	76,267	76,267	76,267	76,267	76,267	76,267	76,267	76,267	

Fiscal Year 2021-2022

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 2021-2022:

- Pursue land acquisitions in accordance with the mission of this fund with rollover of remaining funds to subsequent fiscal years.

CITY OF WIXOM, MICHIGAN

Land Acquisition (Fund 253)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
253-000-539.030	State & Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253-000-664.020	Interest Income	20,404	20,000	265	500	500	-	-
253-000-671.013	Miscellaneous Income	-	-	-	-	-	-	-
253-000-673.020	Sale of Land	-	-	2,000	2,000	-	-	-
253-000-674.000	Trailway Pass Through Revenue	-	-	-	-	-	-	-
Total revenues		20,404	20,000	2,265	2,500	500	-	-
Expenditures								
253-730-958.000	Audit Fee	\$ 807	\$ 823	\$ 814	\$ 814	\$ 830	\$ 847	\$ -
253-730-956.247	Trailway Pass Through Expense	-	-	-	-	-	-	-
253-730-972.120	Land Purchase - Trailway	-	-	-	-	-	-	-
253-730-972.000	Land Acquisition	8,800	1,543,703	-	-	1,525,278	-	-
Total expenditures		9,607	1,544,526	814	814	1,526,108	847	-
Revenue over (under) expenditures		10,797	(1,524,526)	1,451	1,686	(1,525,608)	(847)	-
Fund Balance, beginning of the year		1,513,973	1,524,769	1,524,769	1,524,769	1,526,455	847	0
Fund Balance, end of the year		<u>\$ 1,524,769</u>	<u>\$ 243</u>	<u>\$ 1,526,220</u>	<u>\$ 1,526,455</u>	<u>\$ 847</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fiscal Year 2021-2022

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.

Funds within Budget Stabilization can be utilized for one time capital expenditures with the approval of City Council.

In compliance with GASB 54, the Budget Stabilization Fund is combined with the General Fund for annual financial reporting purposes. The Budget Stabilization Fund is shown separately for Budget and Accounting purposes.

CITY OF WIXOM, MICHIGAN

Budget Stabilization (Fund 257)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
257-000-664.020	Interest Income	\$ 50,713	\$ 40,000	\$ 7,892	\$ 8,500	\$ 9,500	\$ 9,500	\$ 9,600
257-931-699.001	Transfer from General Fund	-	-	-	-	-	-	-
		<u>50,713</u>	<u>40,000</u>	<u>7,892</u>	<u>8,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,600</u>
Expenditures								
257-966-999.000	Transfer to General Fund	1,078,299	-	-	-	-	-	-
257-966-999.002	Transfer to Capital Improvements	-	-	-	-	-	-	-
257-966-999.021	Transfer to Local Road	-	-	-	-	-	-	-
		<u>1,078,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over (under) expenditures		(1,027,586)	40,000	7,892	8,500	9,500	9,500	9,600
Fund Balance, beginning of the year		2,352,965	1,325,379	1,325,379	1,325,379	1,333,879	1,343,379	1,352,879
Fund Balance, end of the year		<u>\$ 1,325,379</u>	<u>\$ 1,365,379</u>	<u>\$ 1,333,271</u>	<u>\$ 1,333,879</u>	<u>\$ 1,343,379</u>	<u>\$ 1,352,879</u>	<u>\$ 1,362,479</u>

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Forfeiture Funds

FUND SUMMARY:

This 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 2021-2022 are for the purposes 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 265)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
265-000-655.020	Forfeiture Miscellaneous Income	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
265-000-664.020	Interest Income	101	\$ 75	1	15	15	15	15
265-000-655.023	Forfeiture Income - Task Force	-	-	-	-	-	-	-
Total revenues		<u>101</u>	<u>1,575</u>	<u>1</u>	<u>1,515</u>	<u>1,515</u>	<u>1,515</u>	<u>1,515</u>
Expenditures								
265-301-956.022	Miscellaneous Operating Expense	\$ -	\$ 1,500	\$ -	1,500	\$ 1,500	\$ 1,500	\$ 1,500
265-966-999.001	Transfer Out - General Fund	-	-	-	-	-	-	-
Total expenditures		<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Revenue over (under) expenditures		101	75	1	15	15	15	15
Fund Balance, beginning of the year		14,143	14,244	14,244	14,244	14,259	14,274	14,289
Fund Balance, end of the year		<u>\$ 14,244</u>	<u>\$ 14,319</u>	<u>\$ 14,246</u>	<u>\$ 14,259</u>	<u>\$ 14,274</u>	<u>\$ 14,289</u>	<u>\$ 14,304</u>

CITY OF WIXOM, MICHIGAN

Federal Police Forfeiture (Fund 267)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
267-000-655.025	Forfeiture -Federal Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
267-301-655.963	Federal Forfeiture Expense	\$ 531	\$ 50,000	\$ 21,093	\$ 21,093	\$ 20,000	\$ 20,000	\$ 20,000
Total expenditures		<u>531</u>	<u>50,000</u>	<u>21,093</u>	<u>21,093</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Revenue over (under) expenditures		(531)	(50,000)	(21,093)	(21,093)	(20,000)	(20,000)	(20,000)
Fund Balance, beginning of the year		192,124	191,593	191,593	191,593	170,500	150,500	130,500
Fund Balance, end of the year		<u>\$ 191,593</u>	<u>\$ 141,593</u>	<u>\$ 170,500</u>	<u>\$ 170,500</u>	<u>\$ 150,500</u>	<u>\$ 130,500</u>	<u>\$ 110,500</u>

Fiscal Year 2021-2022

Program Strategies: CDBG

FUND SUMMARY:

The Community Development Block Grant (CDBG) Fund contains monies allocated annually to the City of Wixom through the Federal Community Block Grant program, 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 2021-2022:

- Continue implementation of contributions to public services agencies as specified by City Council and permitted by guidelines.
- Continue implementation of a walking path around the Civic Center complex to connect to the City of Wixom Bike Path network. Funding is also being allocated from the Downtown Development Authority towards this project.

BUDGET HIGHLIGHTS:

280-691-9963.690 - Public Service Organizations: This line item reflects a contribution to HAVEN, a public service organization that assists battered and abused individuals.

280-691-963.693 - Other Service: This line item reflects contributions to public service agencies for emergency services (St. Vincent De Paul) and senior services (Meals on Wheels).

CITY OF WIXOM, MICHIGAN

Community Development (Fund 280)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
280-931-699.001	Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280-691-671.660	CDBG - Spec Proj	-	74,628	-	-	74,628	36,165	-
280-691-671.670	CDBG Administrative	-	-	-	-	-	-	-
280-691-671.690	CDBG - Public Services	88,621	15,000	-	15,000	15,000	15,000	15,000
Total revenues		88,621	89,628	-	15,000	89,628	51,165	15,000
Expenditures								
280-691-956.696	Minor Home Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280-691-959.696	Public Service-Library	-	-	-	-	-	-	-
280-691-963.690	Public Service Organizations	4,234	5,000	-	5,000	5,000	5,000	5,000
280-691-963.691	LAYA	-	-	-	-	-	-	-
280-691-963.693	Other Service	8,468	10,000	-	10,000	10,000	10,000	10,000
280-691-985.693	Recreational Development	-	-	-	-	-	36,165	-
280-691-989.666	Safety Path-Constr	-	74,628	-	-	74,628	-	-
280-691-989.667	CC Renovation	-	-	-	-	-	-	-
280-691-989.668	Code Enforcement	-	-	-	-	-	-	-
280-803-959.636	Gibson Park	2,352	-	-	-	-	-	-
280-803-959.637	Wire House Foundation	-	-	-	-	-	-	-
280-803-959.638	02-3384 Public Service	-	-	-	-	-	-	-
280-966-999.001	Transfer to General Fund	-	-	-	-	-	-	-
Total expenditures		15,054	89,628	-	15,000	89,628	51,165	15,000
Revenue over (under) expenditures		73,567	-	-	-	-	-	-
Fund Balance, beginning of the year		(67,619)	5,948	5,948	5,948	5,948	5,948	5,948
Fund Balance, end of the year		<u>\$ 5,948</u>	<u>\$ 5,948</u>	<u>\$ 5,948</u>	<u>\$ 5,948</u>	<u>\$ 5,948</u>	<u>\$ 5,948</u>	<u>\$ 5,948</u>

Fiscal Year 2021-2022

Program Strategies: Special Holding Agency Fund

FUND SUMMARY:

This Fiduciary Fund is utilized to account for, and record, tax collection activities and any special trust activities. Other activities previously recorded in this fund which are not held in trust were moved to Fund 701 - 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 701)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
701-000-609.030	Engineering Review Fees	\$ 160,281	\$ 200,000	\$ 299,244	\$ 350,000	\$ 300,000	\$ 300,000	\$ 250,000
701-000-664.020	Interest Income	16,877	12,000	210	700	1,000	1,000	1,200
701-000-664.021	Endowment Interest	-	-	-	-	-	-	-
701-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
701-000-671.021	Police Act 302 Monies	3,047	3,046	1,119	3,046	3,046	3,046	3,046
701-000-671.022	OTC Playground Enhancement	-	-	-	-	-	-	-
701-000-671.023	Community Foundation Reimb	-	-	-	-	-	-	-
701-000-671.024	Fire Station Rent Security	-	-	-	-	-	-	-
701-000-671.025	Senior Activity Fund Revenue	187	150	-	-	150	150	150
701-000-671.026	Soccer Revenue	-	-	-	-	-	-	-
701-000-671.027	Employee Recognition Brick	-	-	-	-	-	-	-
701-000-671.030	Site Plan Review	-	-	75	75	-	-	-
701-000-671.031	General Right-Of-Way	20,000	-	-	-	-	-	-
701-000-671.033	Site Plan Inspection	-	-	-	-	-	-	-
701-000-671.034	Tree Replacement	-	2,500	-	2,500	2,500	2,500	2,500
701-000-671.035	Drainage & Approach Plan	-	-	-	-	-	-	-
701-000-671.036	Final Plat Approval-Construction	-	-	-	-	-	-	-
701-000-671.037	Temp C of O	-	3,000	-	3,000	3,000	3,000	3,000
701-000-671.040	Subdivision Rev	-	-	-	-	-	-	-
701-000-671.041	Tree Escr - Replac	-	-	-	-	-	-	-
701-000-674.000	Donations - Private	-	-	-	-	-	-	-
701-000-674.025	Donation Fireworks	-	-	-	-	-	-	-
701-000-696.030	Performance Bonds	-	-	-	-	-	-	-
701-000-696.031	Engineering Bonds	-	-	-	-	-	-	-
Total revenues		200,391	220,696	300,648	359,321	309,696	309,696	259,896
Expenditures								
701-101-959.120	Community Foundation Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
701-101-959.121	Escrow Townsend Venture Ex	-	-	-	-	-	-	-
701-215-956.242	Deposit Dog Licenses	-	-	-	-	-	-	-
701-301-954.249	Rental Security Dep Refund	-	-	-	-	-	-	-
701-301-956.243	Police Act 302 Monies	5,839	3,046	4,157	5,369	3,046	3,046	3,046
701-301-956.244	Police AED Fund	-	-	-	-	-	-	-
701-371-956.240	Temp C of O (Comm/Indust)	-	3,000	-	3,000	3,000	3,000	3,000
701-371-963.240	Site Plan Inspection	-	-	-	-	-	-	-
701-371-963.241	Engineering Review Fees	199,062	200,000	195,755	250,000	300,000	300,000	250,000
701-371-963.242	Engineering Bond	-	-	-	-	-	-	-
701-371-963.243	Performance Bonds	-	-	-	-	-	-	-
701-371-963.244	Tree Replacement-Ord 1712	-	2,500	-	2,500	2,500	2,500	2,500
701-371-963.245	DPS Soil Erosion/Performance Ac	-	-	-	-	-	-	-
701-371-963.246	Site Plan Review	-	-	-	-	-	-	-
701-371-963.247	Drainage & Approach Plan	-	-	-	-	-	-	-
701-371-963.248	Final Plat Approval-Constructi	-	-	-	-	-	-	-
701-371-963.249	Subdivision Inspection	-	-	-	-	-	-	-
701-441-956.246	Right of Way Bonds Refund	-	-	-	-	-	-	-
701-441-956.248	Senior Activity Fund Exp	14	150	-	-	150	150	150
701-441-956.249	Employee Recognition Brick	-	-	-	-	-	-	-
701-441-956.254	OTC Playground Enhancement	94,418	-	-	-	-	-	-
701-966-999.000	Transfer to General Fund	-	-	-	-	-	-	-
Total expenditures		299,333	208,696	199,912	260,869	308,696	308,696	258,696
Revenue over (under) expenditures		(98,942)	12,000	100,736	98,452	1,000	1,000	1,200
Fund Balance, beginning of the year		1,293,479	1,194,537	1,194,537	1,194,537	1,292,988	1,293,988	1,294,988
Fund Balance, end of the year		\$ 1,194,537	\$ 1,206,537	\$ 1,295,274	\$ 1,292,988	\$ 1,293,988	\$ 1,294,988	\$ 1,296,188

Fiscal Year 2021-2022

Program Strategies: Retiree Insurance Fund-MERS

FUND SUMMARY:

This account 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 2021-2022:

- The City completed the bonding process in August 2018 to fund the other post-employment benefits (healthcare) unfunded liability. The bonds were issued under an eighteen year payment term. With this contribution, the City's OPEB obligations are considered fully funded. The City will continue to obtain actuarial reports to monitor the plans funding position.

CITY OF WIXOM, MICHIGAN

Retiree Insurance (Fund 736)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
736-000-664.021	Interest Income	\$ 326,608	\$ 300,000	\$ 2,501,526	\$ 3,411,886	\$ 300,000	\$ 300,000	\$ 300,000
736-000-671.021	Retiree Insurance Contribution Re	66,786	67,377	47,597	67,582	64,720	67,309	70,001
736-000-671.022	Retiree Insurance Contribution Act	16,174	16,750	10,757	15,176	15,630	15,630	15,630
736-000-671.023	MERS RHFV Reimbursement	-	-	-	-	-	-	-
736-931-699.002	Contribution - General Fund	97,661	97,661	97,661	97,661	97,661	97,661	97,661
736-931-699.003	Contribution - Library	-	-	-	-	-	-	-
Total revenues		507,230	481,788	2,657,540	3,592,305	478,011	480,600	483,292
Expenditures								
736-864-718.351	Insurance Premium	\$ 578,430	\$ 538,892	\$ 403,159	\$ 542,458	\$ 514,807	\$ 535,399	\$ 556,815
736-864-801.351	Consultants & Personnel	-	1,400	-	1,400	1,400	1,400	1,400
736-864-958.352	Audit	921	939	926	926	945	963	983
Total expenditures		579,351	541,231	404,085	544,784	517,152	537,763	559,198
Revenue over (under) expenditures		(72,121)	(59,443)	2,253,455	3,047,521	(39,141)	(57,163)	(75,906)
Fund Balance, beginning of the year		14,916,069	14,843,948	14,843,948	14,843,948	17,891,469	17,852,328	17,795,165
Fund Balance, end of the year		<u>\$14,843,948</u>	<u>\$14,784,505</u>	<u>\$17,097,403</u>	<u>\$17,891,469</u>	<u>\$17,852,328</u>	<u>\$17,795,165</u>	<u>\$ 17,719,259</u>

This page left blank intentionally

Fiscal Year 2021-2022

Program Strategies: Special Assessment (Tribute) & DDA Development Bond Funds

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 has held steady with an Aa2 bond rating for general obligation unlimited and limited tax bonds from Moody'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 2020, the debt limitation for the City was \$71,858,979. The City had \$29,670,000 of direct debt outstanding, which is approximately 41% of the statutory debt limit.

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

SPECIAL ASSESSMENT DEBT / TRIBUTE DRAIN BOND FUND (DEBT SERVICE FUND 852) - Expires June 30, 2025

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

DDA/VCA DEVELOPMENT DEBT - (DEBT SERVICE FUND 856) - Expires June 30, 2027

- Related Project: DDA/VCA Construction.
- These bonds were refunded in December 2014.

CITY OF WIXOM, MICHIGAN

Tribute Drain Bond (Fund 852)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
852-000-671.010	Special Assessment Revenue	\$ 230,353	\$ 223,266	\$ 220,825	\$ 223,266	\$ 216,090	\$ 213,740	\$ 226,000
852-000-671.011	Delinq Int & Pen	101	100	15	100	100	100	100
852-000-664.020	Interest Income	265	300	144	300	300	300	300
Total revenues		<u>230,719</u>	<u>223,666</u>	<u>220,984</u>	<u>223,666</u>	<u>216,490</u>	<u>214,140</u>	<u>226,400</u>
Expenditures								
852-912-958.001	Audit	\$ 664	\$ 677	\$ 667	\$ 667	\$ 680	\$ 694	\$ 708
852-907-995.000	Interest Expense	46,853	39,766	39,765	39,766	32,590	25,240	17,500
852-908-994.001	Bond Payment	175,000	175,000	175,000	175,000	175,000	180,000	200,000
852-910-959.002	Miscellaneous Expense	425	440	350	440	480	520	560
852-966-999.001	Transfer to Trust & Agency	8,500	8,500	-	8,500	8,500	8,500	8,500
Total expenditures		<u>231,442</u>	<u>224,383</u>	<u>215,782</u>	<u>224,373</u>	<u>217,250</u>	<u>214,954</u>	<u>227,268</u>
Revenue over (under) expenditures		(723)	(717)	5,202	(707)	(760)	(814)	(868)
Fund Balance, beginning of the year		16,924	16,201	16,201	16,201	15,494	14,734	13,920
Fund Balance, end of the year		<u>\$ 16,201</u>	<u>\$ 15,484</u>	<u>\$ 21,404</u>	<u>\$ 15,494</u>	<u>\$ 14,734</u>	<u>\$ 13,920</u>	<u>\$ 13,052</u>

CITY OF WIXOM, MICHIGAN

Development Bond (Fund 856)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Proposed Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
856-000-664.020	Interest Income	\$ 46	\$ 15	\$ 14	\$ 15	\$ 15	\$ 15	\$ 15
856-931-699.001	Contribution - General Fund	-	-	-	-	-	-	-
856-931-699.000	Contribution from DDA	445,099	452,362	452,362	452,362	453,815	464,679	469,543
Total revenues		<u>445,145</u>	<u>452,377</u>	<u>452,376</u>	<u>452,377</u>	<u>453,830</u>	<u>464,694</u>	<u>469,558</u>
Expenditures								
856-928-989.000	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
856-928-958.003	Audit	664	677	667	667	680	694	708
856-907-995.000	Interest Expense	123,600	110,800	55,400	110,800	97,200	83,000	67,800
856-908-994.001	Bond Payment	320,000	340,000	-	340,000	355,000	380,000	400,000
856-910-959.002	Miscellaneous Expense	800	900	700	900	950	1,000	1,050
Total expenditures		<u>445,064</u>	<u>452,377</u>	<u>56,767</u>	<u>452,367</u>	<u>453,830</u>	<u>464,694</u>	<u>469,558</u>
Revenue over (under) expenditures		81	0	395,609	10	0	0	0
Fund Balance, beginning of the year		21,617	21,698	21,698	21,698	21,708	21,708	21,708
Fund Balance, end of the year		<u>\$ 21,698</u>	<u>\$ 21,698</u>	<u>\$ 417,307</u>	<u>\$ 21,708</u>	<u>\$ 21,708</u>	<u>\$ 21,708</u>	<u>\$ 21,708</u>

This page left blank intentionally

Fiscal Year 2021-2022

Capital Improvement Program

Provided in this section is detailed departmental capital expenditures and funding sources of the Capital Improvement Program. 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 seven years ago the long-term plan was changed to a pay-as-you-go plan. Beginning in Fiscal Year 2015-2016, the City began a long-term 10 year 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 411)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 2/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
411-000-501.000	MMRMA Grant	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411-000-501.120	Federal Grants	-	-	-	-	-	-	-
411-000-664.020	Interest Income	74,953	11,500	6,071	11,500	9,800	6,100	6,100
411-000-674.000	Other Contributions	831,295	254,628	18,718	18,717	176,200	-	-
411-000-695.020	Insurance Loss Payment	67,718	-	-	5,683	-	-	-
411-000-528.030	Other Federal Grants	-	23,895	23,894	23,895	-	-	-
411-931-699.001	Contribution - General Fund	1,565,000	980,000	653,333	980,000	995,000	995,000	995,000
411-931-699.003	Contribution - Budget Stabilization	-	-	-	-	-	-	-
411-931-699.710	Contribution - Cemetery	-	-	-	-	-	-	-
Total Revenues		2,539,966	1,270,023	702,017	1,039,795	1,181,000	1,001,100	1,001,100
Expenditures								
City Manager								
411-172-974.120	Copier - City Manager's Office	-	-	-	-	5,200	-	-
Assessing								
411-257-957.140	Office Remodeling	-	-	-	-	-	-	-
Building (Construction & Development)								
411-371-957.240	Office Remodeling & Furniture	-	2,000	-	500	1,500	-	-
411-371-974.241	Copy Machine	-	3,500	-	-	5,200	-	-
411-371-979.248	Computer Software - Bldg	-	-	-	-	-	10,000	-
		-	5,500	-	500	6,700	10,000	-
Finance								
411-191-975.312	Computer / Printer / Scanner	-	3,000	-	-	3,000	-	2,700
411-191-975.313	Finance Software	-	12,500	2,409	12,500	-	-	-
		-	15,500	2,409	12,500	3,000	-	2,700
Clerk								
411-215-974.280	Copy Machine	-	-	-	-	10,385	-	-
411-215-974.283	Voting Machine	-	-	-	-	-	-	-
		-	-	-	-	10,385	-	-
General Operating & Facilities								
411-283-971.321	Parking Lot - City Hall	574,109	10,000	5,863	10,000	-	20,000	-
411-283-971.322	City Network	21,000	43,480	6,790	43,480	28,000	29,000	33,400
411-283-971.326	City Hall Carpet Replacement	-	5,000	-	-	-	-	5,000
411-283-971.329	HVAC Evaluation/Improvements	99,360	17,000	17,000	17,000	-	25,000	15,000
411-283-974.322	Other Facilities Improvements	57,609	116,998	33,993	117,000	160,000	180,000	35,000
411-283-974.320	Telephone System/Cabling	-	-	-	-	-	-	-
411-283-974.356	Furniture-Tables	5,811	15,000	4,938	15,000	-	-	-
411-283-975.329	Document Imaging	-	-	-	-	-	-	10,000
411-283-976.355	Roof Replacement - City Buildings	2,847	-	-	-	40,000	-	-
		760,736	207,478	68,584	202,480	228,000	254,000	98,400
Cultural Center								
411-805-971.350	Cultural Center Improvements	6,081	63,500	-	60,500	28,500	8,000	69,500
411-805-974.350	Copy Machine	3,695	8,000	8,000	8,000	-	-	-
411-805-974.352	Tables & Chairs	-	-	-	3,000	3,000	8,000	3,000
411-805-974.353	Presentation Equipmt-Ccent	-	-	-	-	-	-	-
		9,776	71,500	8,000	71,500	31,500	16,000	72,500
Fire								
411-336-971.350	Parking Lot Reconstruction	31,807	-	-	-	-	-	-
411-336-973.350	Vehicle Purchase	-	30,000	30,000	30,000	-	-	-
411-336-973.351	Replace AEDs	-	-	-	-	25,000	30,000	-
411-336-974.354	Copier	-	-	-	-	5,064	-	-
411-336-975.350	City Computer - Fire	-	-	-	-	-	-	-
411-336-976.351	Replace Rescue 2	562,814	-	-	-	-	-	-
411-336-976.355	Re-roofing Station	-	-	-	-	-	-	-
411-336-977.350	Base Radio	-	30,000	25,690	26,000	-	-	-
411-336-978.350	Signal Prioritization	-	-	-	-	-	-	-
411-336-978.351	Replace Pumper	-	-	-	-	-	-	-
411-336-978.353	Engine Replacement	-	-	-	-	-	-	-
411-336-978.356	JAWS of Life	40,000	-	-	-	11,500	-	-
411-336-978.357	Rescue Replacement	-	250,000	-	250,000	-	-	-
411-336-978.359	Replace Fire Gear / Equip	-	225,000	-	-	225,000	18,000	18,000
411-336-979.353	Facility Imps	-	310,000	-	310,000	10,000	-	-
		634,621	845,000	55,690	616,000	276,564	48,000	18,000

CITY OF WIXOM, MICHIGAN

Capital Improvement (Fund 411)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 Months 2/28/21	Estimated Actual 6/30/21	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Police								
411-301-957.140	Office Remodeling & Furniture	-	-	-	-	-	-	-
411-301-971.370	Livescan Cost Sharing	-	43,000	-	-	-	-	-
411-301-971.372	Records Management	-	10,000	-	26,000	12,000	-	10,000
411-301-973.370	Vehicles - Police	83,392	70,000	16,106	16,000	105,000	106,000	107,100
411-301-973.372	4 Wheel Drive Vehicle - Po	-	-	-	-	-	-	40,000
411-301-974.371	Copy Machine	-	-	-	-	-	-	-
411-301-974.372	Special Equipment	-	-	-	-	-	73,000	-
411-301-974.375	In-car cameras	-	52,000	-	52,000	-	30,000	-
411-301-974.377	Vehicle Computer Terminals	13,574	-	873	-	5,500	-	56,000
411-301-975.370	City Computer - Police	10,533	-	-	-	5,000	5,000	30,000
411-301-977.373	Police Radios	-	25,000	20,110	20,110	10,000	-	-
411-301-977.375	Radar Equipment	-	2,500	-	2,500	2,700	2,700	2,700
411-301-979.370	Facilities Improvements	1,050	35,000	6,555	35,000	35,000	-	20,000
411-301-980.371	Body Armor	16,030	3,000	-	3,000	3,000	3,000	19,000
411-301-980.372	Weapons & Shotguns	2,320	3,500	2,320	3,500	3,500	4,000	4,000
411-301-980.376	Security Camera	-	10,000	-	10,000	20,000	-	-
411-301-980.379	Emergency Vehicle Light Bar	-	4,800	-	4,800	3,300	3,500	-
		<u>126,898</u>	<u>258,800</u>	<u>45,964</u>	<u>172,910</u>	<u>205,000</u>	<u>227,200</u>	<u>288,800</u>
DPW								
411-441-971.392	Drain Improvements	14,257	20,000	-	20,000	30,000	30,000	30,000
411-441-971.393	Tree Nursery/Replacement	-	-	-	-	-	-	-
411-441-973.390	Vehicle Replacement	-	-	-	-	-	-	50,000
411-441-973.391	Pick-up Replacement	-	-	-	-	90,000	-	-
411-441-973.392	Dump Truck & Equip Replacement	90,092	205,742	144,986	205,750	210,000	90,000	-
411-441-973.393	Grader Replacement/Loader	-	-	-	-	-	-	200,000
411-441-974.390	Copier	-	-	-	-	-	3,850	-
411-441-974.396	DPW Equipment	76,799	10,000	9,455	10,000	45,000	10,000	-
411-441-979.390	Storage Building Upgrades	39,325	-	-	-	-	60,000	-
411-441-979.392	DPW Building Upgrades	-	20,000	-	20,000	-	-	25,000
411-441-983.390	Front Plows	-	-	-	-	-	-	-
411-441-983.392	Mowing Equipment	-	20,000	12,944	20,000	-	20,000	-
411-441-983.394	Loader / Backhoe	-	-	-	-	-	35,000	-
		<u>220,473</u>	<u>275,742</u>	<u>167,385</u>	<u>275,750</u>	<u>375,000</u>	<u>248,850</u>	<u>305,000</u>
Parks & Recreation								
411-751-971.546	P&R Master Plan	-	-	-	-	12,000	-	-
411-751-971.547	VCA Marquee & Signage	-	15,000	-	15,000	-	15,000	-
411-751-973.541	Vehicles & Special Equipment	6,320	15,000	14,134	15,000	-	-	-
411-751-974.542	Munshaw Demolition	12,785	-	-	-	-	-	-
411-751-974.543	Park Imprv - Gunnar Mettalla	13,117	158,000	20,327	158,000	31,000	18,000	43,000
411-751-979.540	Gibson Homestead	1,587	13,000	196	13,000	165,000	25,000	45,000
411-751-985.540	Path Improvements	-	-	-	-	-	-	-
411-751-985.546	Holiday Decorations	9,265	-	-	-	20,000	-	10,000
411-751-985.550	Trailway Contribution	6,144	15,000	207	15,000	15,000	15,000	15,000
411-751-985.551	Trailway Paving	657,209	200,000	22,673	38,000	415,000	-	-
411-751-985.541	City Signs	45,429	-	-	-	50,000	-	-
411-751-986.541	Park Imprv - Gilbert Willis	116,208	52,000	1,508	52,000	83,000	16,000	33,000
411-751-986.542	Civic Center	3,837	233,000	1,117	40,000	242,900	33,000	20,000
411-751-986.543	Habitat Improvements	-	603,000	-	3,000	600,000	3,000	-
411-751-986.544	Mack Park	-	3,000	-	3,000	-	3,000	-
		<u>871,901</u>	<u>1,307,000</u>	<u>60,162</u>	<u>352,000</u>	<u>1,633,900</u>	<u>128,000</u>	<u>166,000</u>
Total expenditures		<u>2,624,406</u>	<u>2,986,520</u>	<u>408,194</u>	<u>1,703,640</u>	<u>2,775,249</u>	<u>932,050</u>	<u>951,400</u>
Revenue over (under) expenditures		(84,440)	(1,716,497)	293,823	(663,845)	(1,594,249)	69,050	49,700
Fund Balance, beginning of the year		2,706,557	2,622,116	2,622,116	2,622,116	1,958,271	364,022	433,072
Fund Balance, end of the year		<u>\$ 2,622,116</u>	<u>\$ 905,619</u>	<u>\$ 2,915,940</u>	<u>\$ 1,958,271</u>	<u>\$ 364,022</u>	<u>\$ 433,072</u>	<u>\$ 482,772</u>

This page left blank intentionally

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Summary
5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
City Manager	-	5,200	-	-	-	-	5,850	-	-	-	11,050
Cultural Center	71,500	31,500	16,000	72,500	33,500	28,100	43,500	34,500	42,000	18,000	391,100
Building (Construction & Development)	500	6,700	10,000	-	-	-	-	-	-	-	17,200
Facilities Plan	159,000	200,000	225,000	55,000	170,000	97,000	110,000	140,000	115,000	200,000	1,471,000
Finance	12,500	3,000	-	2,700	-	-	3,200	-	2,900	-	24,300
Fire	616,000	276,564	48,000	18,000	300,000	70,000	125,700	-	700,000	-	2,154,264
Parks & Recreation	352,000	1,633,900	128,000	166,000	149,000	328,000	83,000	53,000	50,000	60,000	3,002,900
Police	172,910	205,000	227,200	288,800	117,300	301,500	266,500	294,000	155,000	230,000	2,258,210
General Operating	43,480	28,000	29,000	43,400	30,000	30,000	120,000	30,000	30,000	30,000	413,880
Public Works	275,750	375,000	248,850	305,000	425,000	55,000	280,000	185,000	125,000	425,000	2,699,600
City Clerks	-	10,385	-	-	-	-	15,000	-	-	-	25,385
Assessor/ Economic Development	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,703,640	2,775,249	932,050	951,400	1,224,800	909,600	1,052,750	736,500	1,219,900	963,000	12,468,889
Project Funding Source											
CDBG Funding	-	74,628	-	-	-	-	-	-	-	-	74,628
Insurance Loss Deposit	5,683	-	-	-	-	-	-	-	-	-	5,683
Federal Grants	23,895	-	-	-	-	-	-	-	-	-	23,895
State Grants	-	-	-	-	-	-	-	-	-	-	-
Other Contributions	18,717	-	-	-	-	-	-	-	-	-	-
Reimbursement - Trailway Expenses	-	-	-	-	-	-	-	-	-	-	-
Contribution - Park Development Funds	-	28,250	-	-	-	-	-	-	-	-	28,250
Contribution - DDA	-	73,322	-	-	-	-	-	-	-	-	73,322
Contribution - General Fund	980,000	995,000	995,000	995,000	995,000	995,000	995,000	995,000	995,000	995,000	9,935,000
Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Contribution - Budget Stabilization	-	-	-	-	-	-	-	-	-	-	-
Total Funding	1,028,295	1,171,200	995,000	995,000	995,000	995,000	995,000	995,000	995,000	995,000	10,140,778
Interest	(675,345)	(1,501,171)	62,950	43,600	(229,800)	85,400	(57,750)	258,500	(224,900)	32,000	(2,328,111)
Other Funding Sources	11500	9800	6100	6100	6100	6100	6100	6100	6100	6100	
Fund Balance Beginning	-	-	-	-	-	-	-	-	-	-	-
Fund Balance Ending	2,622,116	1,958,271	364,022	433,072	482,772	259,072	350,572	298,922	563,522	344,722	382,822
Fund Balance Ending	1,958,271	364,022	433,072	482,772	259,072	350,572	298,922	563,522	344,722	382,822	

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

City Manager

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Digital Color Copier / Printer / Scan	-	5,200	-	-	-	-	5,850	-	-	-	11,050
Total Expenditures	-	5,200	-	-	-	-	5,850	-	-	-	11,050

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Cultural Center

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Copier/Scanner/Printer & Large Format P	8,000	-	-	-	-	9,100	-	-	-	-	17,100
Senior Lounge Restroom Upgrade	-	-	-	-	-	-	-	20,000	-	-	20,000
Carpet Ballroom	-	-	-	13,000	-	-	13,000	-	-	-	26,000
Carpet Senior Lounge	-	-	-	8,000	-	-	8,000	-	-	-	16,000
Carpet Lobby & Offices	-	-	-	7,000	-	-	-	-	-	-	7,000
Kitchen / Back Hallway Tile	-	-	-	9,000	-	-	-	-	9,000	-	18,000
Portable Bar	-	1,500	-	-	1,500	-	-	1,500	-	-	4,500
Partition Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Kitchen Equipment Replacment	-	-	-	-	-	-	-	-	-	-	-
Dance Floor	2,000	-	-	-	2,000	-	-	-	2,000	-	6,000
Chairs	-	-	5,000	-	-	-	-	-	10,000	10,000	25,000
CC Furnishings-Sr. Lounge	-	2,000	-	-	2,000	-	-	-	2,000	-	6,000
CC Painting	8,000	-	-	8,000	-	8,000	-	-	8,000	-	32,000
Commerical Vacuum	2,500	-	-	2,500	-	-	2,500	-	-	-	7,500
Senior Lounge Blind Replacement	-	-	-	-	-	-	-	-	-	-	-
Tables	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Facility Scheduling Software	-	-	-	-	-	-	-	-	-	-	-
Ceiling projector/ TV monitors- Ballroom	-	-	-	-	10,000	-	-	-	-	-	10,000
Door Lock Upgrades	15,000	-	-	-	-	-	-	-	-	-	15,000
Restroom Upgrades Tile/Counters/Sink	-	-	-	-	-	-	12,000	-	-	-	12,000
Survelience Upgrade	-	-	3,000	-	-	3,000	-	-	3,000	-	9,000
Ceiling tile replacement-Lounge & Hallwa	20,000	20,000	-	-	-	-	-	-	-	-	40,000
Sr. Lounge Door Replacement	8,000	-	-	-	-	-	-	-	-	-	8,000
Track lighting - Stage	-	-	-	-	-	-	-	-	-	-	-
Presentation Equipment for CC	-	-	-	-	10,000	-	-	5,000	-	-	15,000
Replacement of Rear Steel Doors	-	-	-	17,000	-	-	-	-	-	-	17,000
Facility Upgrade / CC Renovation	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	71,500	31,500	16,000	72,500	33,500	28,100	43,500	34,500	42,000	18,000	391,100

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Building Department (Construction & Development)

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Furniture / Filing	500	1,500	-	-	-	-	-	-	-	-	2,000
Digital Color Copier / Printer / Scanner		5,200	-	-	-	-	-	-	-	-	5,200
Building Permit Software Update	-	-	10,000	-	-	-	-	-	-	-	10,000
Total Expenditures	500	6,700	10,000	-	-	-	-	-	-	-	17,200

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Facility

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
HVAC Evaluation/Improvements	17,000	-	25,000	-	25,000	-	25,000	-	25,000	-	117,000
HVAC Upgrade City Hall											-
HVAC Upgrade Fire Station				15,000							15,000
Security System Improvements					50,000	-	-	-	-	-	50,000
Fire Station Roof Replacement										100,000	100,000
DPW Roof Replacements										100,000	100,000
Old DPW Road		40,000									40,000
Building Exterior Improvements	75,000				-	-	-	-	75,000	-	150,000
Public Restroom Replacement					25,000	-	-	-	-	-	25,000
Roof Replacement & Soffit Repairs City Hall	-	-	-	-	-	-	-	-	-	-	-
Carpet Replacement	-	-	-	5,000	-	57,000	-	-	-	-	62,000
Pond Improvements							85,000				85,000
Parking Lot Improvements	10,000	-	20,000	-	-	40,000	-	-	-	-	70,000
Painting	-	50,000	-	-	-	-	-	-	-	-	50,000
Street Light/Tree/Electrical Damage Repair (Pont	30,000										30,000
Window Coverings & Security Film	-	-	-	-	30,000	-	-	-	-	-	30,000
Locks & Doors Upgrades	-	-	-	-	-	-	-	40,000	-	-	40,000
Police CellII Flooring		70,000									70,000
Electrical Upgrades, Smoke Detectors & Exit Light	12,000			15,000					15,000	-	42,000
Furniture - Tables/Stackable Chairs	15,000										15,000
Street Light Painting								50,000			50,000
Generator Replacement		-	180,000					-	-	-	180,000
Civic Center Amenities Repair and Replacement	-	40,000	-	20,000	40,000	-	-	50,000	-	-	150,000
Total Expenditures	159,000	200,000	225,000	55,000	170,000	97,000	110,000	140,000	115,000	200,000	1,471,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Finance

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Financial Software Upgrades	12,500	-	-	-	-	-	-	-	-	-	12,500
Printers / Scanner	-	3,000	-	2,700	-	-	3,200	-	2,900	-	11,800
Total Expenditures	12,500	3,000	-	2,700	-	-	3,200	-	2,900	-	24,300

10 Year Capital Improvement Plan

Fire

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Fire Station Roof	-	-	-	-	50,000	-	-	-	-	-	50,000
Replace Bravo 1	-	-	-	-	250,000	-	-	-	-	-	250,000
Replace AED's & Cardiac Monitors	-	25,000	30,000	-	-	-	-	-	-	-	55,000
Replace Bravo 2	250,000	-	-	-	-	-	-	-	-	-	250,000
Rescue 2	-	-	-	-	-	-	-	-	-	-	-
Information Systems	-	-	-	-	-	10,000	-	-	-	-	10,000
Exhaust Capture System (OSHA Requirement)	-	-	-	-	-	-	-	-	-	-	-
Replace Fire Gear / Equip	-	-	18,000	18,000	-	-	-	-	-	-	36,000
Replace Hydraulic Rescue Tools (Jaws of Life)	-	11,500	-	-	-	-	-	-	-	-	11,500
Replace SCBA Bottles (20)	-	225,000	-	-	-	-	-	-	-	-	225,000
Equipment Storage Building (Facility Impr)	180,000	-	-	-	-	-	-	-	-	-	180,000
Training Room Improvements (Facility Impr)	-	-	-	-	-	-	-	-	-	-	-
Carpet Replacement	-	-	-	-	-	-	-	-	-	-	-
Repair Entry Exterior	-	-	-	-	-	-	-	-	-	-	-
Parking Lot Maintenance	-	-	-	-	-	-	-	-	-	-	-
Replace Bay Heater	-	10,000	-	-	-	-	-	-	-	-	10,000
Mini Pumper/Grass Rig	-	-	-	-	-	-	120,000	-	-	-	120,000
Copier/Scanner/Printer	-	5,064	-	-	-	-	5,700	-	-	-	10,764
Utility Vehicle	30,000	-	-	-	-	60,000	-	-	-	-	90,000
Engine -11 Replacement	-	-	-	-	-	-	-	-	700,000	-	700,000
Signal Prioritaton	130,000	-	-	-	-	-	-	-	-	-	130,000
Radio Equipment / Pagers	26,000	-	-	-	-	-	-	-	-	-	26,000
Total Expenditures	616,000	276,564	48,000	18,000	300,000	70,000	125,700	-	700,000	-	2,154,264

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Parks & Recreation

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Gunnar Mettala Park											
Tennis/BB Courts - Paint	20,000	-	-	-	-	-	20,000	-	-	-	40,000
Parking Lot Resurface - GM	100,000	-	-	-	-	-	-	-	-	-	100,000
Table Replacement - GM	-	3,000	-	-	-	3,000	-	-	-	3,000	9,000
Trail Improvement - GM	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Comfort Station Refurb - GM	5,000	-	-	-	-	-	5,000	-	-	-	10,000
Fences: Paint/Replace/Repair	-	-	-	10,000	-	-	-	10,000	-	-	20,000
Playground Equipment	-	-	-	25,000	-	-	-	-	-	-	25,000
Landscaping/Upgrades	5,000	-	-	5,000	-	-	5,000	-	-	5,000	20,000
Park Improvements	-	-	10,000	-	100,000	10,000	-	-	-	10,000	130,000
Trail Head Pavillion/benches	25,000	25,000	-	-	-	-	-	-	-	-	50,000
Trash Receptacles/Benches	-	-	5,000	-	-	5,000	-	-	5,000	-	15,000
Total Gunnar Mettala Park	158,000	31,000	18,000	43,000	103,000	21,000	33,000	13,000	8,000	21,000	449,000
Gilbert Willis Park											
Parking Lot Resurfacing	-	-	-	-	-	70,000	-	-	-	-	70,000
Trail Improvement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Athletic Field Repairs/Improv	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Table Replacement	-	-	3,000	-	-	3,000	-	-	-	-	6,000
Tennis Court Refurbish	25,000	10,000	-	-	-	20,000	-	-	-	-	55,000
Playground Equip/Repairs	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000
Additional Pavillion	-	-	-	25,000	-	-	-	-	-	-	25,000
Comfort Station Roof Replacement/Sofit Repa	9,000	-	-	-	-	-	-	-	-	-	9,000
Ballfied Fence Replacement	-	50,000	-	-	-	-	-	-	-	-	50,000
Disc Golf Course	-	15,000	-	-	-	-	-	-	-	-	15,000
Trash Receptacles/Benches	10,000	-	5,000	-	-	-	5,000	-	-	5,000	25,000
Total Gilbert Willis Park	52,000	83,000	16,000	33,000	8,000	101,000	13,000	8,000	8,000	13,000	335,000
Civic Center											
Landscaping	-	10,000	-	10,000	-	10,000	-	-	10,000	-	40,000
Landscaping Improvements	-	10,000	-	10,000	-	-	10,000	-	-	10,000	40,000
Munshaw House Demolition	10,000	-	-	-	-	-	-	-	-	-	10,000
Skate Pond Mats & Heaters	-	-	3,000	-	-	3,000	-	-	3,000	-	9,000
Pond Resurfacing	-	-	-	-	-	125,000	-	-	-	-	125,000
Portable Fence for Events	5,000	30,000	30,000	-	-	5,000	-	-	-	-	70,000
CIVIC CENTER PATHWAY - CDBG, DDA & PARK DEV	-	180,900	-	-	-	-	-	-	-	-	180,900
Tot Lot - Refurbish	-	2,000	-	-	2,000	-	-	2,000	-	-	6,000
Total Civic Center	15,000	232,900	33,000	20,000	2,000	143,000	10,000	2,000	13,000	10,000	480,900
Habitat											
Parking Lot Resurfacing	-	-	-	-	-	30,000	-	-	-	-	30,000

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Parks & Recreation

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Trail System / Boardwalk	-	600,000	-								600,000
Path Material/Repairs	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	15,000
Total Habitat	3,000	600,000	3,000	-	3,000	30,000	3,000	-	3,000	-	645,000
Mack Park											
Gazebo Upkeep	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	15,000
Total Mack Park	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	15,000
Gibson Homestead											
Gibson Shed	-	-	-	-	-	-	-	-	-	-	-
Gibson Improvements	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-	40,000
Gibson Park Signage	-	-	-	-	-	5,000	-	-	-	-	5,000
Gardens	-	-	-	5,000	-	-	1,000	-	-	1,000	7,000
Painting House	8,000	-	-	-	-	8,000	-	-	-	-	16,000
Move Munshaw Barn	-	-	-	35,000	-	-	-	-	-	-	35,000
Boiler Replacement	-	-	-	-	-	-	-	-	-	-	-
Window Replacement	-	-	20,000	-	-	-	-	-	-	-	20,000
Gibson Parking Lot - CDBG	-	160,000	-	-	-	-	-	-	-	-	160,000
Total Gibson Homestead	13,000	165,000	25,000	45,000	5,000	18,000	6,000	5,000	-	1,000	283,000
Other Projects											
P&R Master Plan Update	-	12,000	-	-	-	-	-	-	-	-	12,000
VCA Marquee Improvements	15,000	-	15,000	-	-	-	-	-	-	-	30,000
Banner Poles & Banners	-	10,000	-	-	10,000	-	-	-	-	-	20,000
Banner Across Pontiac Trail	-	-	-	-	-	-	-	-	-	-	-
Holiday Decorations	-	20,000	-	10,000	-	-	-	10,000	-	-	40,000
Trailway Contribution - Phase I	-	-	-	-	-	-	-	-	-	-	-
Trailway Pass-Through (Reimb by Grant or Ott	23,000	-	-	-	-	-	-	-	-	-	23,000
Trailway Extension-W of Wixom Rd - Phase II	15,000	415,000	-	-	-	-	-	-	-	-	430,000
Trailway Council Contribution	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Cushman	-	-	-	-	-	-	-	-	-	-	-
Ball Diamond Dresser	15,000	-	-	-	-	-	-	-	-	-	15,000
Painting projects - Pavillions/tot lot/ street li	25,000	-	-	-	-	-	-	-	-	-	25,000
City Signage	-	50,000	-	-	-	-	-	-	-	-	50,000
Total Other Projects	108,000	522,000	30,000	25,000	25,000	15,000	15,000	25,000	15,000	15,000	795,000
Total Expenditures	352,000	1,633,900	128,000	166,000	149,000	328,000	83,000	53,000	50,000	60,000	3,002,900

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Police

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Police Vehicles	16,000	105,000	106,000	107,100	107,100	110,500	115,000	120,000	125,000	125,000	1,036,700
Radar Equipment	2,500	2,700	2,700	2,700	2,700	3,000	3,000	3,500	3,500	4,000	30,300
Special Equipment	-	-	3,000	-	-	-	-	-	-	-	3,000
Vehicle Investigative	-	-	-	-	-	-	-	-	-	-	-
4Wheel Drive All Terrain Vehicle	-	-	-	40,000	-	-	-	-	-	-	40,000
In-Car Cameras	52,000	-	30,000	-	-	60,500	-	50,000	-	-	192,500
Vests	3,000	3,000	3,000	19,000	3,500	3,500	3,500	3,500	22,000	4,000	68,000
Weapons	3,500	3,500	4,000	4,000	4,000	4,000	4,000	32,000	4,500	5,000	68,500
Records Management Maintenance	10,000	5,000	-	10,000	-	20,000	-	10,000	-	20,000	75,000
Records Mgmt Maint - Replace Mugshot Mo	-	7,000	-	-	-	8,000	-	10,000	-	10,000	35,000
City Computer - Police	-	5,000	5,000	30,000	-	5,000	5,000	-	-	30,000	80,000
Vehicle Computers - MDC Replacement	-	5,500	-	56,000	-	-	6,000	65,000	-	-	132,500
Records Mgmt Maint - LiveScan Replaceme	16,000	-	-	-	-	25,000	-	-	-	-	41,000
Copier/Scanner/Printer (Admin & Records	-	-	-	-	-	-	-	-	-	-	-
Surveillance and Security System	10,000	20,000	-	-	-	32,000	-	-	-	32,000	94,000
Facilities Improvements	35,000	35,000	-	20,000	-	20,000	30,000	-	-	-	140,000
Police Radios	20,110	10,000	-	-	-	-	10,000	-	-	-	40,110
Emergency Vehicle Light Bars	4,800	3,300	3,500	-	-	10,000	-	-	-	-	21,600
Signal Prioritization	-	-	70,000	-	-	-	90,000	-	-	-	160,000
Total Expenditures	172,910	205,000	227,200	288,800	117,300	301,500	266,500	294,000	155,000	230,000	2,258,210

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

General Operations

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Network/Computer Upgrades	43,480	28,000	29,000	33,400	30,000	30,000	30,000	30,000	30,000	30,000	313,880
Document Imaging Software/Hardware	-	-	-	10,000	-	-	-	-	-	-	10,000
Data Cable Upgrade	-	-	-	-	-	-	-	-	-	-	-
Telephone / Voicemail System							90,000	-	-	-	90,000
Total Expenditures	43,480	28,000	29,000	43,400	30,000	30,000	120,000	30,000	30,000	30,000	413,880

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Public Works

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Pick-up Replacement	-	90,000	-	-	90,000	-	-	100,000	-	-	280,000
Hooklift Truck with Wing Plow	105,750	210,000	-	-	200,000	-	200,000	-	-	210,000	925,750
Small Hooklift Truck	100,000	-	-	-	-	-	-	-	-	-	100,000
Dump Truck 2yd Replacement w/ Hooklif	-	-	90,000	-	-	-	-	-	-	-	90,000
Mower Equipment	20,000	-	20,000	-	20,000	-	20,000	-	20,000	-	100,000
Tractor/Backhoe	-	-	35,000	-	-	-	-	-	-	180,000	215,000
DPW Building Upgrades	20,000	-	-	25,000	-	-	-	-	50,000	-	95,000
Trailers	-	-	10,000	-	-	25,000	-	-	25,000	-	60,000
Storage Building Upgrades - Roof	-	-	60,000	-	-	-	-	-	-	-	60,000
DPW & Storage Building Upgrades - Floor	-	-	-	-	-	-	30,000	-	-	-	30,000
Locks & Door Upgrades	-	-	-	-	-	-	-	-	-	-	-
Toolcat	-	25,000	-	-	65,000	-	-	30,000	-	-	120,000
Front End Loader	-	-	-	200,000	-	-	-	-	-	-	200,000
Tractor attachments (sickle)	-	20,000	-	-	-	-	-	-	-	-	20,000
Front Plows/Pickups	-	-	-	-	20,000	-	-	20,000	-	-	40,000
Hot Patch	-	-	-	-	-	-	-	-	-	-	-
Director Vehicle	-	-	-	50,000	-	-	-	-	-	-	50,000
Copier/Printer/Scanner	-	-	3,850	-	-	-	-	5,000	-	-	8,850
Adopt A Box	10,000	-	-	-	-	-	-	-	-	-	10,000
Drain Improvements	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	35,000	295,000
Total Expenditures	275,750	375,000	248,850	305,000	425,000	55,000	280,000	185,000	125,000	425,000	2,699,600

CITY OF WIXOM, MICHIGAN

10 Year Capital Improvement Plan

Clerk

5/25/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Election Tabulators (6 Precincts)											-
Digital Color Copier / Printer / Scanner	-	10,385	-	-	-	-	15,000	-	-	-	25,385
Total Expenditures	-	10,385	-	-	-	-	15,000	-	-	-	25,385

This page left blank intentionally

Fiscal Year 2021-2022 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 has held steady with an Aa2 bond rating for general obligation unlimited and limited tax bonds from Moody'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 2020, the debt limitation for the City was \$71,858,979. In relation, the City had \$29,670,000 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

Total Interest & Principal Payments

5/25/2021

Date	DDA Development Bond	SAD	Pension	OPEB	Wastewater Bond	Total
2013 June	-	78,540				78,540
2014 June	-	178,540				178,540
2015 June	43,245	200,040				243,285
2016 June	417,400	220,478				637,878
2017 June	422,400	214,853				637,253
2018 June	426,800	208,853	-	-		635,653
2019 June	435,600	202,853	659,753	371,623	-	1,669,829
2020 June	443,600	221,853	913,217	508,932	352,656	2,440,257
2021 June	450,800	214,765	913,867	506,232	359,500	2,445,163
2022 June	452,200	207,590	1,019,067	508,252	358,350	2,545,458
2023 June	463,000	205,240	1,020,117	509,402	357,050	2,554,808
2024 June	467,800	217,500	1,119,997	509,794	360,600	2,675,691
2025 June	466,800	208,800	1,120,659	509,557	358,850	2,664,666
2026 June	465,200	-	1,225,057	508,669	361,950	2,560,876
2027 June	468,000	-	1,324,527	507,112	359,750	2,659,388
2028 June	-	-	1,328,387	504,692	357,400	2,190,478
2029 June	-	-	1,430,087	506,557	359,900	2,296,543
2030 June	-	-	1,535,757	507,497	362,100	2,405,353
2031 June	-	-	1,534,737	507,482	359,000	2,401,218
2032 June	-	-	1,636,349	506,682	360,750	2,503,781
2033 June	-	-	1,126,349	505,082	357,200	1,988,631
2034 June	-	-	1,234,089	507,667	358,500	2,100,256
2035 June	-	-	1,230,957	509,442	359,500	2,099,898
2036 June	-	-	1,030,320	505,031	360,200	1,895,551
2037 June	-	-	1,031,085	-	360,600	1,391,685
2038 June					360,700	360,700
2039 June					360,500	360,500
Total	\$ 5,422,845	\$ 2,579,903	\$ 22,434,372	\$ 8,999,698	\$ 7,185,056	\$ 46,621,874

CITY OF WIXOM, MICHIGAN

Interest Payments

5/25/2021

Date	DDA Development Bond	SAD	Pension	OPEB	Wastewater Bond	Total
2013 June		78,540				78,540
2014 June		78,540				78,540
2015 June	43,245	75,040				118,285
2016 June	167,400	70,478				237,878
2017 June	157,400	64,853				222,253
2018 June	146,800	58,853	-	-		205,653
2019 June	135,600	52,853	424,753	171,623	\$ -	784,829
2020 June	123,600	46,853	573,217	228,932	\$ 127,656	1,100,257
2021 June	110,800	39,765	563,867	221,232	\$ 154,500	1,090,163
2022 June	97,200	32,590	554,067	213,252	\$ 148,350	1,045,458
2023 June	83,000	25,240	540,117	204,402	\$ 142,050	994,808
2024 June	67,800	17,500	524,997	194,794	\$ 135,600	940,691
2025 June	51,800	8,800	505,659	184,557	\$ 128,850	879,666
2026 June	35,200	-	485,057	173,669	\$ 121,950	815,876
2027 June	18,000		459,527	162,112	\$ 114,750	754,388
2028 June			428,387	149,692	\$ 107,400	685,478
2029 June			395,087	136,557	\$ 99,900	631,543
2030 June			355,757	122,497	\$ 92,100	570,353
2031 June			309,737	107,482	\$ 84,000	501,218
2032 June			261,349	91,682	\$ 75,750	428,781
2033 June			206,349	75,082	\$ 67,200	348,631
2034 June			169,089	57,667	\$ 58,500	285,256
2035 June			125,957	39,442	\$ 49,500	214,898
2036 June			80,320	20,031	\$ 40,200	140,551
2037 June		-	41,085	-	\$ 30,600	71,685
2038 June					\$ 20,700	20,700
2039 June					\$ 10,500	10,500
						-
Total	\$ 1,237,845	\$ 649,903	\$ 7,004,372	\$ 2,554,698	\$ 1,810,056	\$ 13,256,874

CITY OF WIXOM, MICHIGAN

Principal Payments

5/25/2021

Date	DDA Development Bond	SAD	Pension	OPEB	Wastewater Bond	Total
2013 June	-	-				-
2014 June	-	100,000				100,000
2015 June	-	125,000				125,000
2016 June	250,000	150,000				400,000
2017 June	265,000	150,000				415,000
2018 June	280,000	150,000	-	-		430,000
2019 June	300,000	150,000	235,000	200,000	-	885,000
2020 June	320,000	175,000	340,000	280,000	225,000	1,340,000
2021 June	340,000	175,000	350,000	285,000	205,000	1,355,000
2022 June	355,000	175,000	465,000	295,000	210,000	1,500,000
2023 June	380,000	180,000	480,000	305,000	215,000	1,560,000
2024 June	400,000	200,000	595,000	315,000	225,000	1,735,000
2025 June	415,000	200,000	615,000	325,000	230,000	1,785,000
2026 June	430,000	-	740,000	335,000	240,000	1,745,000
2027 June	450,000		865,000	345,000	245,000	1,905,000
2028 June			900,000	355,000	250,000	1,505,000
2029 June			1,035,000	370,000	260,000	1,665,000
2030 June			1,180,000	385,000	270,000	1,835,000
2031 June			1,225,000	400,000	275,000	1,900,000
2032 June			1,375,000	415,000	285,000	2,075,000
2033 June			920,000	430,000	290,000	1,640,000
2034 June			1,065,000	450,000	300,000	1,815,000
2035 June			1,105,000	470,000	310,000	1,885,000
2036 June			950,000	485,000	320,000	1,755,000
2037 June	-	-	990,000	-	330,000	1,320,000
2038 June					340,000	340,000
2039 June					350,000	350,000
					-	
Total	\$ 4,185,000	\$ 1,930,000	\$ 15,430,000	\$ 6,445,000	\$ 5,375,000	\$ 33,365,000

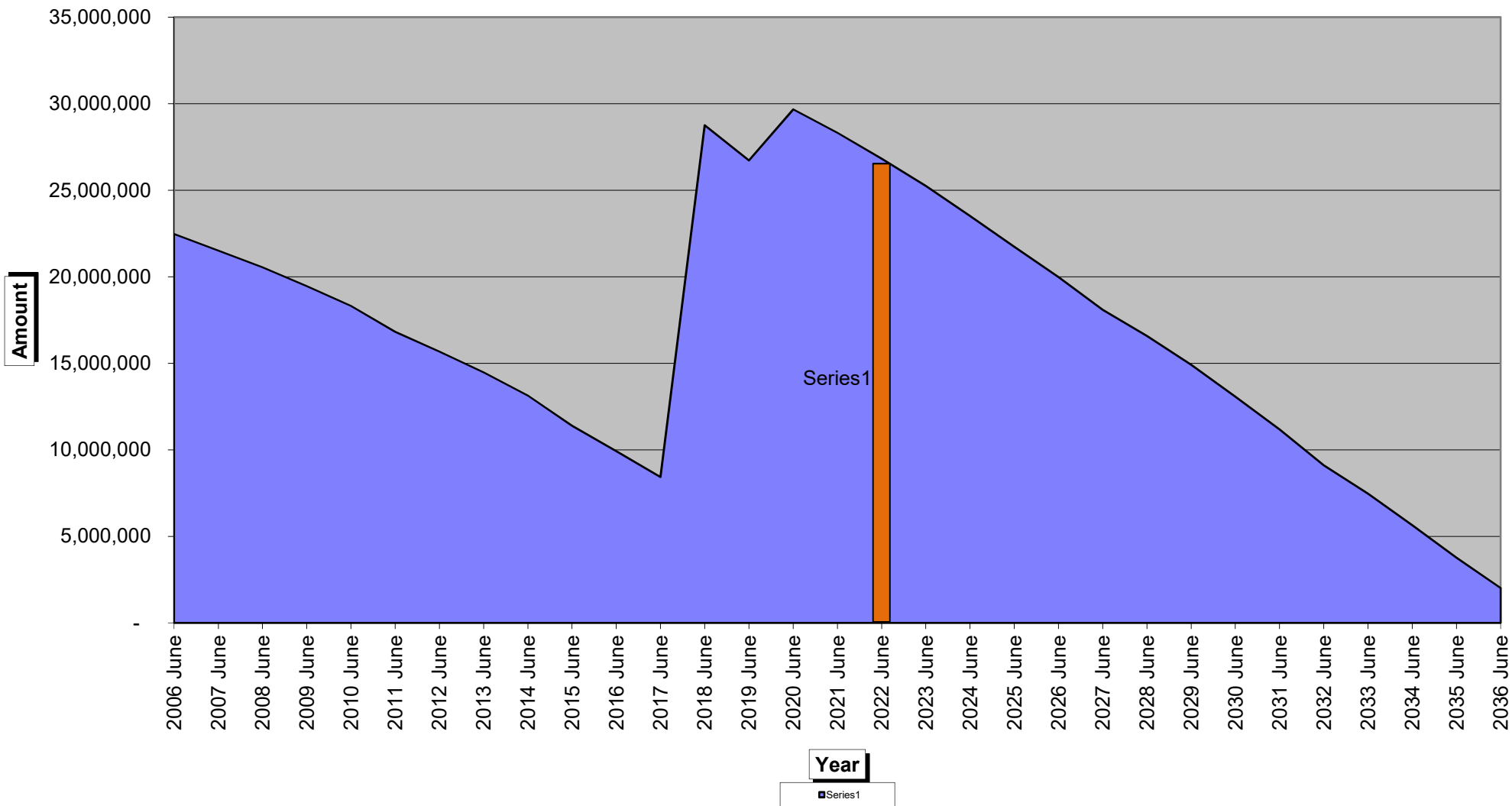
CITY OF WIXOM, MICHIGAN

Outstanding Debt

5/25/2021

Date	DDA Development Bond	SAD	Pension	OPEB	Wastewater Bond	Total
2006 June	5,750,000	2,755,000				22,464,297
2007 June	5,750,000	2,655,000				21,515,621
2008 June	5,750,000	2,555,000				20,542,126
2009 June	5,660,000	2,455,000				19,458,812
2010 June	5,560,000	2,330,000				18,320,678
2011 June	5,400,000	1,930,000				16,822,725
2012 June	5,215,000	1,930,000				15,674,953
2013 June	5,005,000	1,930,000				14,477,362
2014 June	4,775,000	1,830,000				13,134,951
2015 June	4,185,000	1,705,000				11,387,721
2016 June	3,935,000	1,555,000				9,930,671
2017 June	3,670,000	1,405,000	-	-		8,433,803
2018 June	3,390,000	1,255,000	15,430,000	6,445,000	-	28,757,295
2019 June	3,090,000	1,105,000	15,195,000	6,245,000	-	26,725,968
2020 June	2,770,000	930,000	14,855,000	5,965,000	5,150,000	29,670,000
2021 June	2,430,000	755,000	14,505,000	5,680,000	4,945,000	28,315,000
2022 June	2,075,000	580,000	14,040,000	5,385,000	4,735,000	26,815,000
2023 June	1,695,000	400,000	13,560,000	5,080,000	4,520,000	25,255,000
2024 June	1,295,000	200,000	12,965,000	4,765,000	4,295,000	23,520,000
2025 June	880,000	-	12,350,000	4,440,000	4,065,000	21,735,000
2026 June	450,000	-	11,610,000	4,105,000	3,825,000	19,990,000
2027 June			10,745,000	3,760,000	3,580,000	18,085,000
2028 June			9,845,000	3,405,000	3,330,000	16,580,000
2029 June			8,810,000	3,035,000	3,070,000	14,915,000
2030 June			7,630,000	2,650,000	2,800,000	13,080,000
2031 June			6,405,000	2,250,000	2,525,000	11,180,000
2032 June			5,030,000	1,835,000	2,240,000	9,105,000
2033 June			4,110,000	1,405,000	1,950,000	7,465,000
2034 June			3,045,000	955,000	1,650,000	5,650,000
2035 June			1,940,000	485,000	1,340,000	3,765,000
2036 June			990,000	-	1,020,000	2,010,000
2037 June			-	-	690,000	690,000
2038 June					350,000	350,000
2039 June					-	-

Total City Debt - Principal



CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

5/25/2021

Wastewater Bonds

Year 2019

Amount of Originally Issued Debt - \$5,375,000

Interest Rate: 3.00

Date of Fiscal Year	Due May Principal	Due May Interest	Due November Interest	Total	Interest Rate	Balance Principal 5,375,000
						\$ -
Jun-20	225,000	80,625	47,031	352,656	3.00%	5,150,000
Jun-21	205,000	77,250	77,250	359,500	3.00%	4,945,000
Jun-22	210,000	74,175	74,175	358,350	3.00%	4,735,000
Jun-23	215,000	71,025	71,025	357,050	3.00%	4,520,000
Jun-24	225,000	67,800	67,800	360,600	3.00%	4,295,000
Jun-25	230,000	64,425	64,425	358,850	3.00%	4,065,000
Jun-26	240,000	60,975	60,975	361,950	3.00%	3,825,000
Jun-27	245,000	57,375	57,375	359,750	3.00%	3,580,000
Jun-28	250,000	53,700	53,700	357,400	3.00%	3,330,000
Jun-29	260,000	49,950	49,950	359,900	3.00%	3,070,000
Jun-30	270,000	46,050	46,050	362,100	3.00%	2,800,000
Jun-31	275,000	42,000	42,000	359,000	3.00%	2,525,000
Jun-32	285,000	37,875	37,875	360,750	3.00%	2,240,000
Jun-33	290,000	33,600	33,600	357,200	3.00%	1,950,000
Jun-34	300,000	29,250	29,250	358,500	3.00%	1,650,000
Jun-35	310,000	24,750	24,750	359,500	3.00%	1,340,000
Jun-36	320,000	20,100	20,100	360,200	3.00%	1,020,000
Jun-37	330,000	15,300	15,300	360,600	3.00%	690,000
Jun-38	340,000	10,350	10,350	360,700	3.00%	350,000
Jun-39	350,000	5,250	5,250	360,500	3.00%	-
Total	\$ 5,375,000	\$ 921,825	\$ 888,231	\$ 7,185,056		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

5/25/2021

DDA/VCA Development Bonds

Year 2015

Amount of Originally Issued Debt - \$4,185,000

Interest Rate: 4.01214%

Date of Fiscal Year	Due November Principal	Due November Interest	Due May Interest	Total	Interest Rate	Balance Principal 4,185,000
Jun-15	\$ -	\$ -	\$ 43,245	\$ 43,245	\$ -	\$ 4,185,000
Jun-16	250,000	83,700	83,700	417,400	4.00%	3,935,000
Jun-17	265,000	78,700	78,700	422,400	4.00%	3,670,000
Jun-18	280,000	73,400	73,400	426,800	4.00%	3,390,000
Jun-19	300,000	67,800	67,800	435,600	4.00%	3,090,000
Jun-20	320,000	61,800	61,800	443,600	4.00%	2,770,000
Jun-21	340,000	55,400	55,400	450,800	4.00%	2,430,000
Jun-22	355,000	48,600	48,600	452,200	4.00%	2,075,000
Jun-23	380,000	41,500	41,500	463,000	4.00%	1,695,000
Jun-24	400,000	33,900	33,900	467,800	4.05%	1,295,000
Jun-25	415,000	25,900	25,900	466,800	4.10%	880,000
Jun-26	430,000	17,600	17,600	465,200	4.13%	450,000
Jun-27	450,000	9,000	9,000	468,000	4.15%	-
Total	\$ 4,185,000	\$ 597,300	\$ 640,545	\$ 5,422,845		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

5/25/2021

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

5/25/2021

Pension Bonds, Series 2018

Year 2018

Amount of Originally Issued Debt - \$15,430,000

Interest Rate: Variable

Date of Fiscal Year	Due November Interest	Due May Interest	Due May Principal	Total	Interest Rate	Balance Principal 15,430,000
Jun-18	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 15,430,000
Jun-19	135,149	289,605	235,000	659,753	2.55%	15,195,000
Jun-20	286,608	286,608	340,000	913,217	2.75%	14,855,000
Jun-21	281,933	281,933	350,000	913,867	2.80%	14,505,000
Jun-22	277,033	277,033	465,000	1,019,067	3.00%	14,040,000
Jun-23	270,058	270,058	480,000	1,020,117	3.15%	13,560,000
Jun-24	262,498	262,498	595,000	1,119,997	3.25%	12,965,000
Jun-25	252,830	252,830	615,000	1,120,659	3.35%	12,350,000
Jun-26	242,528	242,528	740,000	1,225,057	3.45%	11,610,000
Jun-27	229,763	229,763	865,000	1,324,527	3.60%	10,745,000
Jun-28	214,193	214,193	900,000	1,328,387	3.70%	9,845,000
Jun-29	197,543	197,543	1,035,000	1,430,087	3.80%	8,810,000
Jun-30	177,878	177,878	1,180,000	1,535,757	3.90%	7,630,000
Jun-31	154,868	154,868	1,225,000	1,534,737	3.95%	6,405,000
Jun-32	130,675	130,675	1,375,000	1,636,349	4.00%	5,030,000
Jun-33	103,175	103,175	920,000	1,126,349	4.05%	4,110,000
Jun-34	84,545	84,545	1,065,000	1,234,089	4.05%	3,045,000
Jun-35	62,978	62,978	1,105,000	1,230,957	4.13%	1,940,000
Jun-36	40,160	40,160	950,000	1,030,320	4.13%	990,000
Jun-37	20,543	20,543	990,000	1,031,085	4.15%	-
Total	\$ 3,424,958	\$ 3,579,414	\$ 15,430,000	\$ 22,434,372		

CITY OF WIXOM, MICHIGAN

Schedule of Indebtness

5/25/2021

Healthcare Bonds, Series 2018

Year 2018

Amount of Originally Issued Debt - \$6,445,000

Interest Rate: Variable

Date of Fiscal Year	Due November Interest	Due May Interest	Due May Principal	Total	Interest Rate	Balance Principal 6,445,000
Jun-18	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 6,445,000
Jun-19	54,607	117,016	200,000	371,623	2.55%	6,245,000
Jun-20	114,466	114,466	280,000	508,932	2.75%	5,965,000
Jun-21	110,616	110,616	285,000	506,232	2.80%	5,680,000
Jun-22	106,626	106,626	295,000	508,252	3.00%	5,385,000
Jun-23	102,201	102,201	305,000	509,402	3.15%	5,080,000
Jun-24	97,397	97,397	315,000	509,794	3.25%	4,765,000
Jun-25	92,278	92,278	325,000	509,557	3.35%	4,440,000
Jun-26	86,835	86,835	335,000	508,669	3.45%	4,105,000
Jun-27	81,056	81,056	345,000	507,112	3.60%	3,760,000
Jun-28	74,846	74,846	355,000	504,692	3.70%	3,405,000
Jun-29	68,278	68,278	370,000	506,557	3.80%	3,035,000
Jun-30	61,248	61,248	385,000	507,497	3.90%	2,650,000
Jun-31	53,741	53,741	400,000	507,482	3.95%	2,250,000
Jun-32	45,841	45,841	415,000	506,682	4.00%	1,835,000
Jun-33	37,541	37,541	430,000	505,082	4.05%	1,405,000
Jun-34	28,833	28,833	450,000	507,667	4.05%	955,000
Jun-35	19,721	19,721	470,000	509,442	4.13%	485,000
Jun-36	10,015	10,015	485,000	505,031	4.13%	-
Total	\$ 1,246,145	\$ 1,308,553	\$ 6,445,000	\$ 8,999,698		

This page left blank intentionally

Fiscal Year 2021-2022

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 2021-2022:

- Continue to plan capital upgrades to correspond with the expansion from the sewer expansion from the Milford connection.
- Continue to improve the infrastructure of the treatment plant by installing Supervisory Control and Data Acquisition (SCADA) system and lighting improvements.
- Follow the Asset Management Plan completed in 2018 and facilitate repairs as recommended.
- Monitor energy savings after capital improvements are implemented.
- Continue implementation of new rate structure to keep fund fiscally sound.
- Review of the Wastewater System Emergency Operating Plan.
- Remove Polyfluorackyl Substances (PFAS) from the Biosolids contained at the treatment plant.

BUDGET HIGHLIGHTS:

590-538-956.411 - Contract Operations (FVOP): This account is utilized for the monthly payment to Flies and Vandenbrink Operations Services for the operation and maintenance of the City sewage disposal system and the wastewater treatment plant.

590-538-959.413 - Capital Improvements: This account is utilized to book expenditures related to the ten-year capital plan for upgrading and replacement of existing essential components of the wastewater system.

CITY OF WIXOM, MICHIGAN

Wastewater (Fund 590)

5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
590-000-412.011	Delinq Int & Pen	\$ 797	\$ 300	\$ 154	\$ 300	\$ 300	\$ 300	\$ 300
590-000-539.030	State Grants	-	-	13,220	13,220	-	-	-
590-000-607.011	SAD Revenue	-	-	-	-	-	-	-
590-000-622.000	Utility Revenues	2,245,310	2,318,691	1,393,673	2,509,659	2,632,632	2,761,631	2,896,951
590-000-622.001	IPP Revenue	321,321	268,593	174,599	265,937	278,968	292,637	306,977
590-000-622.002	Delinquent Interest/Penalty	-	-	-	-	-	-	-
590-000-622.003	Late Charge Income	43,363	40,000	46,648	48,000	40,000	40,000	40,000
590-000-622.004	Delinquent - Util Charge	99,387	-	-	-	-	-	-
590-000-622.005	Readiness to Service	-	-	-	-	-	-	-
590-000-622.006	Lines Contribution - Developer	-	-	-	-	-	-	-
590-000-623.030	Connection Permit Fees	241,280	200,000	403,160	470,000	200,000	150,000	100,000
590-000-664.020	Interest Income	14,154	10,000	179	400	450	500	550
590-000-664.021	Interest Income - Debt Fund	-	-	-	-	-	-	-
590-000-664.022	Interest - Bond Reserve	-	-	-	-	-	-	-
590-000-664.023	Interest - Replacement Fund	-	-	-	-	-	-	-
590-000-664.025	Interest - Surplus Fund	192,804	75,000	26,423	32,000	34,000	35,500	36,500
590-000-664.026	Interest - MNB	2,330	1,100	1,364	1,700	1,750	800	800
590-000-664.027	Interest - Bond Redemption	-	-	-	-	-	-	-
590-000-664.028	Interest - Sewer Op	1,922	1,300	25	200	250	300	350
590-000-664.029	Interest - Other	2,219	2,080	2,224	2,600	2,650	2,700	2,750
590-000-664.220	Unrealized Investment Gain/Loss	10,332	-	(4,054)	(4,054)	-	-	-
590-000-671.020	Miscellaneous Income	-	-	-	-	-	-	-
590-000-671.009	Recovery Revenue	-	-	160,533	160,533	-	-	-
590-000-671.030	Discharge Monitoring	118,103	-	3,308	3,308	-	-	-
590-000-673.021	Sale of Fixed Assets	3,837	-	-	-	-	-	-
Total revenues		3,297,160	2,917,064	2,221,455	3,503,803	3,191,000	3,284,368	3,385,177
Expenditures								
590-538-166.410	Depreciation	\$ 1,100,088	\$ 1,110,527	\$ 823,678	\$ 1,235,516	\$ 1,235,516	\$ 1,235,516	\$ 1,235,516
590-538-731.416	Natural Gas Expense-Sewer	15,498	21,000	7,736	21,000	21,500	22,000	22,500
590-538-801.410	Consultants & Personnel	15,394	20,000	13,255	20,000	20,000	20,000	25,000
590-538-900.410	Publication and Printing	-	500	-	500	500	500	500
590-538-956.410	Discharge Permit Charges	-	-	-	-	-	-	-
590-538-956.411	Contract - Operations	836,463	813,337	467,596	813,337	839,770	867,063	895,242
590-538-956.412	Sludge Removal	390,421	330,000	243,013	330,000	340,000	350,000	360,000
590-538-956.413	CAD/GIS Expenditure	15,928	21,500	6,797	21,500	22,000	22,500	23,000
590-538-956.414	Discharge Monitoring Expense	109,084	-	-	-	-	-	-
590-538-956.415	Administrative Costs	180,899	180,899	120,599	180,899	180,899	180,899	180,899
590-538-956.416	Other Operations	155,026	-	-	-	-	-	-
590-538-958.410	Audit Fee	5,683	-	-	-	-	-	-
590-538-959.410	Insurance Wastewater Fund	45,514	47,107	44,618	44,618	45,733	46,877	48,049
590-538-959.411	Miscellaneous Expense	13,321	500	722	800	500	500	500
590-538-959.413	Use of Capital Reserve	-	-	1,205,254	-	-	-	-
590-538-959.414	Televising and Cleaning	42,516	60,000	42,122	60,000	60,000	65,000	70,000
590-538-959.417	Electricity Expense-Sewer	205,607	221,000	108,740	221,000	222,000	223,000	223,000
590-538-962.410	I&I Study/Flow Monitoring/Cap Imp	28,459	45,000	-	45,000	45,000	45,000	45,000
590-538-969.000	Underwriters Discount	41,253	-	-	-	-	-	-
590-907-995.000	Interest Expense	153,406	154,500	77,250	154,500	148,350	142,050	135,600
590-908-994.000	Ammortized Premium Bond Paymt	(12,579)	-	-	-	-	-	-
590-909-989.000	Bond Issuance Costs	63,351	-	-	-	-	-	-
Total expenditures		3,405,333	3,025,870	3,161,379	3,148,670	3,181,768	3,220,905	3,264,806
Revenue over (under) expenditures		(108,173)	(108,806)	(939,925)	355,133	9,232	63,463	120,371
Fund Balance, beginning of the year		28,818,189	28,710,016	28,710,016	28,710,016	29,065,149	29,074,380	29,137,844
Fund Balance, end of the year		<u>\$28,710,016</u>	<u>\$28,601,210</u>	<u>\$27,770,091</u>	<u>\$29,065,149</u>	<u>\$29,074,380</u>	<u>\$29,137,844</u>	<u>\$29,258,215</u>

CITY OF WIXOM, MICHIGAN
 FY 2021-22 Budget

10 Year Capital Improvement Plan

Wastewater - 4/13/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Engineering											
HVAC Engineering Preliminary			29,000				35,600				64,600
Influent screening System Engineering	-	-	-	-	-	-	-	-	31,058	-	31,058
Aerobic Digester System Engineering								77,440			77,440
Treatment Plant Upgrades (Construction Eng)	103,253	8,505	186,300								298,058
Secondary Clarifiers Re-coat (Preliminary Eng)					75,000						75,000
Secondary Clarifiers Re-coat (Construction Eng)				64,532	125,000						189,532
Secondary Clarifiers #4 Re-coat (Preliminary Eng)										50,000	50,000
Secondary Clarifiers #4 Re-coat (Construction Eng)										61,000	61,000
Plant Program Logic Controller Installation Eng	-	100,000	-	-	-	-	-	-	-	-	200,000
UV Disinfection Upgrade (Preliminary Eng)							35,000				35,000
UV Disinfection Upgrade (Construction Eng)							40,000				40,000
Sludge Dewatering System Engineering	55,000										55,000
Total Engineering	158,253	108,505	215,300	64,532	200,000	-	110,600	77,440	31,058	111,000	1,176,688
Projects											
HVAC Improvements			103,253			180,000					283,253
Biological Phosphorus Removal System		375,000	165,000	-	-	-	-	-	-	-	540,000
Sewer/Manhole Repairs	67,114		67,114	67,114	67,114	67,114	67,114	67,114	67,114	67,114	604,026
Influent Pump P-3 Install Variable Frequency Drives		51,626	-	-	-	-	-	-	-	-	51,626
Influent Pump P-4 Install Variable Frequency Drives		51,626	-	-	-	-	-	-	-	-	51,626
Influent Pump Replacement #4	-	-	-	-	-	56,789	-	-	-	75,000	131,789
Influent Pump Replacement #3	-	-	-	-	-	-	-	-	-	75,000	75,000
Influent Pump Replacement #2	-	-	-	-	-	-	-	75,000	-	-	75,000
Influent Pump Replacement #1	-	-	-	-	-	-	-	75,000	56,789	-	131,789
RAS Pump Repairs	-	-	-	-	-	35,000	-	42,000	-	-	77,000
RAS VFD Upgrades for Center and NE Clarifiers	51,626	-	-	-	-	-	-	-	-	-	51,626
Aerobic Digester System	-	-	-	-	-	50,000	-	-	-	-	50,000
Plant Program Logic Controller Installation (wiring and controls) (SCADA Improvements)		413,011	580,409	-	-	-	-	-	-	-	993,420
Aeration Channel Aerator E-4	-	258,132	-	-	-	-	-	-	-	-	258,132
Aeration Channel Aerator E-5	-	-	129,066	-	-	-	-	-	-	-	129,066
Aeration Channel Aerator E-6	-	258,132	-	-	-	-	-	-	-	-	258,132
Aeration Channel Aerator E-7	-	-	129,066	-	-	-	-	-	-	-	129,066
Sul-Air Compressor Replacement	-	-	-	103,253	-	-	-	103,253	-	-	206,506
Secondary Clarifiers Re-coat	-	-	516,263	-	1,320,000	100,000	-	-	-	-	1,936,263
Secondary Clarifier #4 Installation										1,140,650	1,140,650
Contract Repair & Replace	71,750	73,544	75,382	77,267	79,199	81,179	83,208	85,288	87,420	89,606	803,843
ILP VFD and Level Controller	82,602	-	-	-	-	-	-	-	-	-	82,602
Pipe Gallery Sump Pump Replacement	35,000	165,204	35,000	-	-	-	-	51,262	-	-	286,466
Roof Replacement / Repair	-	-	-	100,000	-	-	-	-	-	-	100,000
Generator	-	-	-	-	-	-	-	-	80,000	80,000	160,000
Laboratory Upgrades	-	-	-	-	46,463	-	10,325	-	10,325	10,325	77,438
UV Disinfection Light Replacement	-	15,487	-	15,487	-	15,487	-	15,487	-	-	61,948
UV Disinfection Replacement							561,000				561,000
Tertiary Filter Rehabilitation (Lamella Plates)	852,000	-	-	-	-	-	-	-	-	-	852,000
Gate Repair and Replacements	-	120,000	-	-	-	-	-	-	-	-	120,000
Frank Street Lift Station Rehabilitation	-	-	-	-	75,000	-	-	-	51,262	51,262	177,524
Maple Forest Lift Station Rehabilitation	-	-	-	-	-	-	-	-	51,262	51,262	102,524
SAW Collection System Recommendations	-	-	154,879	129,065	103,252	51,262	51,262	51,262	51,262	51,262	643,506
Solids Handling of Special Wastes	200,000	-	107,400	-	-	-	-	-	-	-	307,400
Total Projects	1,360,092	1,781,762	2,062,832	492,186	1,691,028	636,831	772,909	565,666	455,434	1,691,481	11,510,221
Total Expenditures	1,518,345	1,890,267	2,278,132	556,718	1,891,028	636,831	883,509	643,106	486,492	1,802,481	12,686,909
Project Funding Source											
Grants	-	-	-	-	-	-	-	-	-	-	-
Fee for Service / Bond Proceeds	1,518,345	1,890,267	2,278,132	556,718	1,891,028	636,831	883,509	643,106	486,492	1,802,481	12,686,909
Total Funding	1,518,345	1,890,267	2,278,132	556,718	1,891,028	636,831	883,509	643,106	486,492	1,802,481	12,686,909

This page left blank intentionally

Fiscal Year 2021-2022

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 Great Lakes Water Authority (GLWA). 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 2021-22:

- 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 of older water meters in the system.
- Install Storz hydrant connections on fire hydrants within subdivisions that do not yet have this connection installed.
- 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:

591-537-956.410 - GLWA Water Charge: Provides funding for the payment of Wixom's water use through the rates imposed by the GLWA. These costs are paid through utility revenues.

591-537-956.411 - Contract Operations (FVOP): This account is utilized for the monthly payment to Flies and Vandenbrink Operations Services for the operation and maintenance of the City's metering, booster station, elevated storage tank, water wells and the distribution system.

591-537-971-410 - Capital Improvements: This account is utilized to record expenditures related to the ten-year capital plan for proposed system maintenance, meter replacement and maintaining the water tower and other contract repairs and replacements.

CITY OF WIXOM, MICHIGAN

Water (Fund 591)
5/25/2021

Account Number	Account Category & Account Name	Actual 2019-2020	Current Budget 2020-2021	Actual 8 months 2/28/2021	Estimated Actual 6/30/2021	Adopted Budget 2021-2022	Year 2 Projected 2022-2023	Year 3 Projected 2023-2024
Revenues								
591-000-402.010	Real Property Tax	\$ 800,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591-000-410.010	Personal Property Tax	129,039	-	-	-	-	-	-
591-000-412.010	Delinquent Pers. Prop	615	-	-	-	-	-	-
591-000-437.010	Industrial Facilities Tax	7,312	-	-	-	-	-	-
591-000-437.011	IFT Job Shortfall Revenue	-	-	-	-	-	-	-
591-000-573.010	Local Comm Stabilization-Debt Mil	138,427	-	29,064	29,064	-	-	-
591-000-622.000	Utility Revenues	2,503,481	2,707,818	1,653,149	2,735,543	2,831,287	2,930,382	3,032,945
591-000-623.013	Connection Permit Fees	8,128	80,000	-	15,000	15,000	15,000	15,000
591-000-624.001	Meter Maintenance Revenue	990,827	1,091,650	574,508	1,091,650	1,129,858	1,169,403	1,210,332
591-000-624.004	Delinquent - Util Charge	162,973	-	-	-	-	-	-
591-000-624.005	Lines Contribution - Developer	73,660	-	-	-	-	-	-
591-000-664.020	Interest Income	16,519	9,200	4,270	7,000	7,000	7,000	7,000
591-000-664.021	Interest Income - Permit	(30)	50	(165)	50	50	50	50
591-000-664.220	Unrealized Investment Gain/Loss	5,166	-	(2,027)	(2,027)	-	-	-
591-000-667.027	Rental / User Fees	50,000	52,448	52,071	52,071	52,982	53,909	54,853
591-000-671.009	Recovery Revenue	-	-	93,986	93,986	-	-	-
591-000-671.010	Maple North Income	-	-	-	-	-	-	-
591-000-671.011	MTT/Bd of Review-Delinq	-	-	-	-	-	-	-
591-000-671.012	Delinq Int & Pen	2,419	250	94	120	125	125	125
591-000-671.020	Miscellaneous Income	-	-	121	121	-	-	-
591-000-671.021	Insurance Loss Payment	-	-	-	-	-	-	-
591-000-673.021	Sale of Fixed Assets/Land	-	-	-	-	-	-	-
591-000-675.000	Contribution - Developer	-	-	-	-	-	-	-
591-931-699.012	Contrib - Expired DPW/Fire Debt	-	-	-	-	-	-	-
Total revenues		4,889,311	3,941,416	2,405,071	4,022,578	4,036,302	4,175,869	4,320,305
Expenditures								
591-537-731.412	Natural Gas Expense-Water	\$ 917	\$ 2,550	\$ 602	\$ 2,500	\$ 2,601	\$ 2,653	\$ 2,706
591-537-801.410	Consultants & Personnel	13,166	15,000	941	15,000	15,000	15,000	15,000
591-537-956.410	GLWA Water Charge	2,514,998	2,489,405	1,336,105	2,594,953	2,646,798	2,739,436	2,835,316
591-537-956.411	Contract - Operations	452,404	390,272	224,018	390,272	402,956	416,052	429,574
591-537-956.412	Permit Fee Expenditures	3,764	20,000	17,593	20,000	20,000	20,000	20,000
591-537-956.413	CAD/GIS Expenditure	20,382	16,500	8,463	16,500	17,000	17,500	18,000
591-537-956.414	Service Flushing	-	-	-	-	-	-	-
591-537-956.415	Administrative Costs	180,899	180,899	120,599	180,899	180,899	180,899	180,899
591-537-956.416	Cross Connection Control Prog	33,072	33,072	33,072	33,072	35,000	35,000	35,000
591-537-956.417	Other Operations	4,263	-	-	-	-	-	-
591-537-956.419	Insurance	31,599	32,073	30,378	30,378	31,137	31,915	32,714
591-537-959.413	Electricity Expense-Water	20,236	20,000	9,469	20,000	20,250	20,500	20,750
591-537-959.414	Cleaning of Water System	-	-	-	-	-	-	-
591-537-962.410	Water LEAK Assessment Study	-	-	-	-	-	-	-
591-537-971.410	Use of Capital Reserve	-	-	90,868	-	-	-	-
591-537-988.410	Depreciation	801,162	799,460	546,317	819,476	819,476	819,476	819,476
591-538-958.410	Audit Fee	5,683	-	-	-	-	-	-
591-907-995.000	Interest Expense	9,570	-	-	-	-	-	-
591-908-994.000	Principal Payment	-	-	-	-	-	-	-
Total expenditures		4,092,115	3,999,231	2,418,426	4,123,050	4,191,117	4,298,431	4,409,435
Revenue over (under) expenditures		797,196	(57,815)	(13,355)	(100,472)	(154,815)	(122,562)	(89,130)
Fund Balance, beginning of the year		33,486,523	34,283,719	34,283,719	34,283,719	34,183,247	34,028,432	33,905,871
Fund Balance, end of the year		<u>\$34,283,719</u>	<u>\$34,225,904</u>	<u>\$34,270,364</u>	<u>\$34,183,247</u>	<u>\$34,028,432</u>	<u>\$33,905,871</u>	<u>\$ 33,816,741</u>

CITY OF WIXOM, MICHIGAN

FY 2021-22 Budget

10 Year Capital Improvement Plan

Water - 4/13/2021

Capital Project Title	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025	Year 6 2025-2026	Year 7 2026-2027	Year 8 2027-2028	Year 9 2028-2029	Year 10 2029-2030	Total
Distribution, valves, hydrants	20,651	21,167	21,696	22,239	22,795	23,365	23,949	24,548	25,161	25,790	231,361
Water Meter Replacement Program	25,813	26,458	27,120	27,798	28,493	29,205	29,935	30,684	31,451	32,237	289,193
Milford Reliability Study		20,000									20,000
Cross Connection Control Program	-	-	-	-	-	-	-	-	-	-	-
Water Reliability Study (MDEQ requirement)	-	-	30,976	-	-	-	-	-	-	-	30,976
Roof Repair - Maple Forest, Grand Oaks	25,000	-	-	-	-	51,626	-	-	-	-	76,626
Abandonment of Wixom Business Cntr/Wixom W Tr	-	-	-	-	-	-	-	-	-	-	-
Watermain Enhancements	-	-	-	-	-	-	-	-	82,602	82,602	165,204
Wall Street Water Main	-	-	-	-	-	-	-	-	-	-	-
Maple Forest Standby Well Maintenance	6,000	35,301	-	-	-	41,301	-	-	-	-	82,602
Grand Oaks Standby Well maintenance	-	-	-	-	-	41,301	-	-	-	-	41,301
Security Systems	25,813	-	41,301	-	-	-	-	-	-	-	67,114
Water Tower Paint/Recoat Inspection/Maintenanc	-	-	-	-	-	-	-	160,000	-	-	160,000
Repair water tower lighting		9,000									9,000
Water Tower Cla-Val Repairs		12,000									12,000
Water Tower Cathodic Protection System	-	-	-	-	-	-	154,879	-	-	-	154,879
Storz Hydrant Retrofit	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
ADD Water main Extension I-96	-	-	-	-	-	-	-	-	-	-	-
Contract Repair & Replace	61,952	61,952	61,952	67,114	67,114	72,277	72,277	72,277	72,277	72,277	681,469
SCADA	75,000	-	-	-	-	-	-	-	-	-	75,000
Total Expenditures	250,229	195,879	193,045	127,151	128,402	269,075	291,040	297,508	221,491	222,906	2,196,725
Project Funding Source											
Fee for Service	250,229	195,879	193,045	127,151	128,402	269,075	291,040	297,508	221,491	222,906	2,196,725
Total Funding	250,229	195,879	193,045	127,151	128,402	269,075	291,040	297,508	221,491	222,906	2,196,725

This page left blank intentionally

Fiscal Year 2021-2022

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

Where possible, the reporting system will also provide 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.