

Pontiac Local Officers Compensation Commission

Regular Meeting Agenda

4th Meeting of the Commission in 2015

April 23, 2015

5:30 p.m.

1. Call to order
2. Roll Call
3. Approval of agenda
4. Approval of minutes
5. Discussion regarding compensation for Mayor
6. Discussion regarding compensation for City Council
7. Public Comment (2 minute limit per person)
8. Adjournment

Information requests from last meeting:

Comprehensive compensation package provided to the TAB.

Pontiac Local Officers Compensation Commission

DRAFT Minutes

April 21, 2015

Call to order

The regular meeting of the Local Officers Compensation Commission, the third meeting of 2015, was called to order on Tuesday, April 21, 2015 at 6:05 p.m. by Chairman Richard Taylor.

Roll Call

Members present: Kathie Henk, Richard Taylor, and Kent Piatt.

Members absent: Lee Jones and John Smith.

There are two vacancies on the Commission. A quorum is noted.

Approval of Agenda

Commissioner Taylor moved to approve the agenda and Commissioner Henk seconded the motion.

Motion carried unanimously.

Minutes

Commissioner Henk moved to approve the minutes of the April 14, 2015 meeting of the Local Officers Compensation Commission. Commissioner Piatt seconded the motion. **Motion carried unanimously.**

City Council Comments

City Councilmember Doris Taylor-Burks told the Commission that this Council is not responsible for the actions of the previous councils. As a council member, she is running every day from place to place. She has been cursed out. She receives messages on her phone. She believes she works harder as a council member than she did when she worked at General Motors. The compensation received by council members does not cover the cost of gas. Council receives nothing now. She would support foregoing the committee stipend if council members received a decent salary. She receives telephone calls at home. She believes that it is unfair that the Commission believes that council members are unworthy of more than what they are receiving. She does a lot of work at home and uses supplies for which she is not reimbursed. She encourages the Commission to give proper consideration to the Council. Upon questioning, she responded that she does not have an amount in mind for compensation.

Commissioner Piatt stated that no one is being punished but the City did not have money two years ago.

Commissioner Taylor repeated that the City had financial constraints two years ago when the current salaries were developed.

City Councilmember Kermit Williams thanked the Commission for making adjustments to their proposed salary two years ago after he made a presentation. He distributed some information on Napa, California and on the hourly rate paid to council members in other American cities (Attachment A). He believes that council members work between 20 and 25 hours per week. Previous council members received additional benefits other than salary, but he understands the wisdom to shift away from other benefits because of the lack of internal controls. He is asking for a salary of \$25,000. Presently, council members are paid under \$10.00 per hour and cannot accept tips because tips are illegal. People working at a restaurant make more money than council members. A straight salary package would have clear checks and balances. Commissioner Taylor noted that if the new charter was adopted, Council would have fewer meetings. Council member Williams stated that attending meetings is the least part of the job; more time is spent on meeting preparation and addressing citizen concerns. Councilman Williams advocated that high pay will attract better candidates; he noted that in a previous election, four seats were unopposed because of lack of compensation.

City Councilmember Mary Pietila stated that council members are currently paid \$6.54 per hour. She arrived at this calculation by taking her W2 and dividing by 1,040 (hours). She believes that council members are worth more. Her cell phone rings all day because she has her office phone forwarded to her cell phone. After-hours access to City Hall is also an issue – council members are required to obtain a key from the Sheriff's Office to obtain access. Previously, council members each had a key. She believes that \$25,000 is a salary that the City can't afford, but believes council members are worth the compensation. In her second year on council, all council salaries were suspended. The City's approach to code enforcement is on a complaint basis only. Therefore, she drives around her district to file complaints. She spent \$100,000 on gas since being on Council. One of her vehicles had 100,000 additional miles, and it was mostly City driving since she did not have a job for much of that time. In addition to attending council meetings, she also assisted at the DBA car show. She attends funerals because people want to know that you care. Council only takes action during two meetings per month. If the new charter passes, they will be able to take care of business during those meetings. She attends three committee meetings each month. She would like compensation to offset costs. She receives telephone calls at 8:00 a.m.

Upon unanimous consent, the rules were suspended to allow the Mayor to address the Commission.

Mayor Waterman indicated that in 2013, the City was facing adverse circumstances. Since then, the City has adopted financial best practices and will have a \$1.7 million (operating) surplus for the current fiscal year. There are more businesses and investors coming to Pontiac. Pontiac has a strong-mayor form of government. Since she was elected, there has been a change in dynamic and the City is moving forward. She needed to go to Treasury to obtain staff, so Treasury created the position of deputy mayor at her request. Cities now have professional city managers. The mayor is the CEO and the deputy mayor would be the COO, just like corporations have separate CEOs and COOs. The deputy mayor that is being sought will have a high caliber of experience and education. Because of the \$85,000 salary with no benefits for the deputy mayor, the best candidates backed out, so the salary has been increased to

\$95,000 with benefits. The request is also being made for all City employees to receive health insurance and a defined contribution pension plan. If the employees receive the defined contribution plan, the mayor should also receive the same benefit as other employees. Based on the current compensation package, there is a \$5,000 difference in the salary between the mayor and deputy mayor. Commissioner Piatt indicated the city managers earn a salary in the \$120,000 range. He also observed that the mayor's job is almost a 7-day work week and is happy to see the mayor out in the community. Mayor Waterman indicated that she needs to find ways to work around Order S-334. The mayor's job is to grow the community. Pontiac is in a win-win situation with the State because we have met two of the three benchmarks set by Governor Snyder and the third benchmark is to adopt the new charter. If the new charter is adopted, we will have met all the benchmarks and could be removed from oversight. Mayor Waterman has been asked to write the transition plan.

Discussion of Compensation of the Council

Commissioner Piatt stated that he was thrilled to see council members. He thinks that the cost attributed for gas by Councilmember Pietila is too high. Based on the comments made by the council members, he believes that collectively, the council members believe that \$20,000 to \$25,000 is fair compensation, which he believes seems a little high. He noted that past council members received a car or health insurance.

Commissioner Henk asked Mr. Sobota to explain the proposed compensation package being presented before the TAB. The Commission requested a copy of the plan. Mr. Sobota will not have an indication on the possibility of passage until after Wednesday's meeting, and noted final approval is not expected until May 20. Previous requested for compensation enhancements were rejected by the TAB.

Commissioner Piatt stated that the \$25,000 salary is out of line with comparable communities. \$20,000 is also too high. Under local control, the salary was about \$15,000. Commissioner Piatt believes that the City still has a storm to weather, specifically retiree health care. He has seen good days and bad days in Pontiac, but is concerned that there may be more bad days ahead. He noted that the Sheriff contract is up for renewal, and that the rates may be increased significantly, but the Sheriff has done a great job in Pontiac.

Commissioner Taylor stated that the Commission should be overly cautious, and remember that the Commission is setting the compensation for the position, not the people holding the position. He sees a range of \$12,000 to \$15,000 more palatable. Everyone who ran for office knew what the compensation was at the time they were elected. They also should have known that the person is a council member 24/7 and that they would be expected to spend money on gas and fundraisers.

Commissioner Henk stated that she believes a \$12,000 to \$15,000 range is reasonable.

Commissioner Piatt stated that he believes a salary of \$12,000, or \$1,000 per month is proper as the elected officials are doing this work as part of their civic duty. The City cannot afford to compensate at a high rate right now.

The Commission asked Mr. Sobota to provide a briefing on the retiree health insurance lawsuit. Mr. Sobota stated that the 6th Circuit Court of Appeals overturned the decision of the District Court. The case is presently in mediation. If mediation is not successful, he fully anticipates that if a case is decided, the losing party will appeal, possibly all the way to the Supreme Court.

Discussion of Compensation of Mayor

The Commission compared the current salary of the mayor to the City of Rochester Hills and reviewed the data of both communities. The Commission noted that Rochester Hills was in a better position financially. Rochester Hills is the only comparable community with a strong-mayor form of government. Based on that information, the salary of the mayor is worth only \$100,000 or less.

The Commission requested information on office supplies. Mr. Sobota responded that the City provides office supplies at City Hall only.

The Commission members want additional input from the other Commissioners.

Adjournment

Moved by Taylor, supported by Piatt, to adjourn. **Motion carried by unanimous vote.** Meeting adjourned at 7:32 p.m.

Respectfully submitted,



Joseph M. Sobota, M.P.A.
City Administrator



City Council: Job is part-time, but it's a full-time commitment

FEBRUARY 03, 2012 12:00 AM • CHANTAL M. LOVELL

Most part-time jobs end when employees make their final time-card punch of the day.

But if that part-time job is being a member of the Napa City Council, it follows the employee home, to the grocery store, to high school sporting events.

City Council members said they spend in excess of 20 hours per week on city-related business, much of which happens after hours, on weekends and in the least-suspected places.

"You have to enjoy people and being out in the community," Mayor Jill Techel said. "Some of your best work is done when you're at a basketball game or out in the community and someone approaches you. The question is, 'Are you willing to give up your time to be accessible when you're out in the community?'"

Councilwoman Juliana Inman said she always carries a notebook and calendar with her because she is so frequently approached by residents wanting to discuss issues and set up meetings.

Inman, like most of her colleagues, has another job aside from her council work and is a member of other groups too.

"It's possible to do both," said Councilman James Krider, who is now retired but once worked full time while serving on the council. "How well you do it depends on how organized you are and how understanding of a family you have."

Inman and Councilman Peter Mott are both self-employed and Techel does contract work for Leadership Napa Valley. Councilman Mark van Gorder works full-time in the wine industry.

"If you're a working person with kids, you better have your spouse's support 110 percent and you better have your employer's support 110 percent," van Gorder said. "It's critical. ... If someone's employer doesn't support them leaving work every other week at 3 p.m., they can't be on council. Or they'll need to get another job."

The job does not come without pay and benefits. Council members receive \$14,568 a year, plus benefits, according to the city's website. The mayor receives \$29,136 annually, plus benefits.

A county supervisor earns a \$84,187 base salary, plus benefits, according to the county.

Basic council compensation

- \$14,568 per year (mayor \$29,136)
- \$100 per monthly Housing Authority meeting
- \$475 monthly car allowance
- \$5,400 annual expense account (\$6,600 mayor)
- \$1,300 monthly for health insurance
- \$48 to \$125 monthly for dental insurance
- \$17 monthly for life insurance
- Eligible for retirement benefits

A detailed list of council compensation and benefits can be found at cityofnapa.org.

Cost of Living Data

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*Full Time
Jobs*

*Part Time
Jobs*

*Warehouse
Jobs*

*Hourly
Jobs*

Comprehensive Compensation Package

With the City's finances appearing to stabilize for the next few fiscal years, I believe that some consideration should be given to City employees to make total compensation comparable to other communities. At the time that Mr. Schimmel (and Mr. Stampfler before him) established the compensation packages, the City was still anticipating operating with annual budgets that did not project any significant surplus. The City also was not projected to come close to meeting its targeted fund balance level until the sale of the parcels resulting from the demolition of Phoenix Center. Several other communities in Michigan were in receivership, and Pontiac was proving to be a model in Michigan on how to manage municipal finances and government operations by not offering benefits to employees and by subcontracting nearly all government operations. In the nearly two years since Mr. Schimmel's departure, conditions have changed significantly. Pontiac reached its targeted fund balance on June 30, 2014. Income tax revenues are exceeding budgeted estimates by over \$1 million. Property tax chargebacks are \$750,000 less than anticipated. The City has realized savings in liability insurance and workers compensation costs as old cases are settled for less than anticipated and the number of new cases being filed is significantly less than in previous years. Other cities in receivership are not eliminating benefits for employees. As a result, as we experience some turnover among employees in City Hall, as the labor market has become more competitive, the ability of the City to attract qualified candidates to our job openings is proving difficult. On a whole, the City's current compensation package compared to other comparable communities is not competitive.

I have examined the compensation packages of communities similar to Pontiac in population, area, budget, and balance sheet. Most of these communities are in the tri-county area, so we are in direct competition in the marketplace. Each of these communities offers benefits to its employees. Salaries usually have ranges to account for education and experience. In terms of total compensation, in most cases, Pontiac employees are underpaid. In a small number of cases, Pontiac employees are properly

compensated. Also, a few employees would be considered over compensated if they received a benefit package comparable to employees in other communities in the same position.

For the past several months, I have worked with the Finance Director to develop a new compensation package for City of Pontiac employees. I have consulted with the Mayor during budget preparation. I accepted the Mayor's request to raise the DC match from 5% to 7%, to raise the Senior Center Director from \$12.00 per hour to \$15.00 per hour, and to eliminate the Deputy Mayor from the compensation plan where I proposed that the Deputy Mayor receive the same compensation package as the City Administrator upon the elimination of the City Administrator's position. I did not accept the Mayor's request to provide raises to a select group of other employees. I also forwarded a copy of the plan in draft format to the City Council for their review.

The compensation package presented for your consideration consists of several components: salary, insurance, pension, and time off. Each section will now be discussed in greater detail.

Salary

Salary is being divided into two parts: base pay and incentives. If an employee in a position meets the minimum qualifications for that position, that employee will be compensated at a base pay. If the employee has advanced their knowledge and training through college education and professional certification, the employee will be awarded for their training and compensation. If an employee is performing work outside of the normal course of business that requires additional time, responsibility, or certification, the employee would be compensated accordingly. Finally, the plan recommends that the City provide additional compensation to hourly employees who are considered "on call" to offset the cost of a cell phone. This additional compensation eliminates the need for managing a cell phone program or contract. Beginning with the 2017-18 fiscal year, the base salary for each position would either increase or decrease based at the same level as the inflation rate multiplier used in the "Capped Value" and "Headlee" calculations since the start of Proposal A.

Insurance

I have not been able to find another comparable community that does not offer health insurance to its employees. With the recent changes in federal and state law, this can effect Pontiac positively or negatively. The City has maintained that by separating the Court employees from the City (which the Court has always argued), the City is not subject to the Affordable Care Act requirements to provide health insurance to its employees, however, this assertion could potentially be challenged. State law also limits the amount of money a local government can spend on health insurance. This was not the case three years ago. Also, the City has found a fully-insured health insurance plan, so the City is no longer self-insured and subject to \$250,000 per insured person. The proposal is recommending that the City provide health insurance to all full-time employees. However, the proposal is also recommending that the City provide an incentive for the employees not to enroll in health insurance. One other component being proposed is dental insurance. The cost is relatively small but is an additional benefit. No consideration is being given to provide for life, optical, hearing, or disability insurance as previously provided to City employees. No consideration is being given to provide any sort of insurance benefit upon retirement.

Pension

I have not been able to find another comparable community that does not offer some sort of pension plan to its employees. Mainly because of underfunding, most communities are closing or have closed their defined benefit pension plans to new employees and are offering a defined contribution plan that usually requires an employee match. Although Pontiac's defined benefit pension plan is significantly over funded, the plan has been legally closed by order of the Emergency Manager. This is a wise decision. Mr. Nazarko and I have explored options, and I am recommending that the City establish a defined contribution plan with MERS. The City would contribute a maximum of 7% of total

April 10, 2015

earnings using the following formula: for every two dollars contributed by the employee, the City will contribute \$1.00.

Time Off

I am not proposing any changes in the time off policy presently included in the individual employment agreements. Hourly employees would be granted 120 hours per fiscal year of paid time off that must be used by the end of the fiscal year. Salary employees are granted ten consecutive workdays and such other time as may be needed for personal reasons. This usually works out to three weeks per year. There is no accumulation of unused time, hence no long term liability.

The attached sheets define the proposal in greater detail and also include exhibits supporting the plan. Please note that the proposal assumes the restoration of the previously eliminated position of Community Relations Specialist.

The maximum total exposure to the General Fund should everyone take full advantage of the plan and spend all working time charged to the General Fund is approximately \$325,000, or one percent of the City's General Fund budget; likely, the amount will be much less. As a result of this schedule, the City anticipates the following positions receiving a slight increase in salary: Human Resources Specialist (\$15,000), Deputy Treasurer (\$1,850), Deputy Clerk and Payables and Receivables Manager (\$5,000 each), Accounting Assistant will receive (\$1.50 more per hour).

If the plan is accepted, new employment agreements will be drafted.

In accordance with Section I(F) of Order S-334-as amended, I am recommending that the Board approve the attached compensation package. I am requesting that a final decision is made by May 20, 2015 so the proper compensation package can be reflected in the City's budget.

Compensation Package: Present to TAB in April for approval no later than May.

Salary Schedule Effective July 1, 2015

Base \$50,000

Purchasing Agent
Payables/Receivables Manager
Deputy Clerk
Deputy Treasurer
Administrative Assistant
Community Relations Specialist

Base \$60,000

Income Tax Administrator
Cable Director
Human Resources Specialist
Deputy Community Development Director

Base \$70,000

City Engineer
City Clerk
City Treasurer

Base \$90,000

Community Development Director
DPW Director

Base \$100,000

Finance Director

Base \$110,000

City Administrator

Base \$10.00/hour

Senior Center Specialist

Base \$20.00/hour

ROW Inspector

Base \$12.00/hour

Customer Service Representative 3

Base \$21.63/hour

Customer Service Representative 1

Base \$15.00/hour

Senior Center Director
Customer Service Representative 2
DPW Assistant
Election Specialist

Base \$23.15/hour

Accounting Assistant

Base \$30.00/hour

Building Superintendent

If any employee in any exempt position identified above possesses a Master's Degree, then the employee's base salary shall be increased by \$10,000.

If any non-exempt employee possesses a Master's Degree, then the employee's base salary shall be increased by \$4.00 per hour.

If any non-exempt employee possesses a Bachelor's Degree, then the employee's base salary shall be increased by \$1.50 per hour.

If any employee in any exempt position identified above possesses an active certification or license identified below, then the employee's base salary shall be increased by \$10,000 for the first certification, and \$2,500 for each additional certification. Salaried employees must pay for all training, travel, and membership fees required to obtain and maintain certification, but the City shall allow the employee paid leave to attend training.

Active certifications and licenses that qualify for incentive pay:

- Certified Public Accountant (CPA)
- Certified Municipal Clerk (CMC)
- Master Municipal Clerk (MMC)
- Michigan Certified Professional Treasurer (MICPT)
- Certified Public Finance Administrator (CPFA)
- Advanced Certified Public Finance Administrator (ACPFA)
- Professional Engineer (PE)
- ICMA Credentialed Manager (ICMA-CM)
- IPMA-HR Certified Professional (IPMA-CP)
- Certified Economic Developer (CEcD)
- American Institute of Planning Certification (AICP)
- Certified Stormwater Manager (CSM)
- Certified Public Infrastructure Inspector (CPII)
- Certified Public Procurement Officer (CPPO)

Non-exempt employees who possess and maintain the following certifications or licenses shall have their base hourly rate increased by \$1.00 per hour. Hourly employees must pay for all training, travel, and membership fees that are required to obtain and maintain certification, but the City shall provide paid leave to allow the employee to attend training:

- Master Electrician
- Master Plumber
- Mechanical Contractor
- Boiler Repairer

Non-exempt employees who are asked to use a City vehicle that requires a CDL to operate are to be compensated an additional \$1.00 per hour in base pay during such time the employee uses such a vehicle.

Non-exempt employees who are performing work that is charged to Winter Maintenance in the Major or Local Street Fund shall be compensated an additional \$5.00 per hour for base pay while performing such work.

Automatic base adjustments: Beginning July 1, 2017, the base salary shall change (increase or decrease) at the same percentage as the cost of living calculation for property taxes as determined by the Michigan Department of Treasury.

Notes:

1. No current employee shall receive a reduction in salary as a result of this schedule (Administrative Assistant, Cable Director, and Building Superintendent).
2. The Customer Service Representative 1 and Accounting Assistant Positions will be eliminated upon vacation of position by incumbents and will be replaced with Customer Service Representative 2.
3. In fiscal years in which there are 27 pay periods, the employee's biweekly pay need not be adjusted to meet the salary schedule.
4. In the absence of an Income Tax Administrator, the Finance Director shall receive an additional \$10,000 in base, the City Treasurer an additional \$5,000 in base, and the Deputy City Treasurer \$5,000 in base, provided that the City has a Customer Service Representative assigned full-time to assist in delinquent income tax collection methods that require court filing and representation.
5. Should the position of DPW Director, Finance Director, City Clerk, City Treasurer, or Community Development Director remain unfilled for a period that exceeds 30 days, then the acting director so named will have the base salary increased by \$10,000 per year, prorated during such time the person assumes acting capacity.
6. The Deputy Mayor is not covered by this compensation plan.

Health Insurance

Hard Cap or 80/20, best option for City. If employee opts out, employee can receive 1/2 of hard cap of appropriate familial package into MERS Defined Contribution or 2/5 as cash.

Dental Insurance

Delta Core A standard, with buy-up option available for employee to purchase.

No optical. No hearing. No life. No disability.

Pension

MERS Defined Contribution. City to match \$1.00 for every \$2.00 deposited by employee, with match limited to 7% of gross pay.

Telephone/Wireless Technology

Hourly - City to provide an additional 28 cents per hour to hourly employees (equivalent of \$50.00 per month or \$600 per year) as a cell phone stipend if employee is expected to answer phone calls outside of business hours.

Salaried - No telephone reimbursement.

Paid Time Off

Hourly - 120 hours per fiscal year, earned July 1, prorated per month for new hire during a fiscal year. To be used by June 30, but allowed to July 15 for extenuating circumstances.

Salaried - Ten consecutive workdays and such other time as may be needed for personal reasons each fiscal year. No accrual of time.

<u>Municipality</u>	<u>County</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>Area</u>	<u>Pop./Sq. Mile</u>
Southfield	Oakland	75706	78296	71739	26.20	2,738.13
Waterford	Oakland	66692	71981	71707	35.30	2,031.36
Rochester Hills	Oakland	61884	68853	70995	32.20	2,204.81
West Bloomfield	Oakland	54531	64860	64690	31.20	2,073.40
Taylor	Wayne	70809	65868	63131	24.00	2,630.46
St. Clair Shores	Macomb	68300	63096	59715	11.58	5,156.74
Pontiac	Oakland	71136	67561	59515	20.00	2,975.75
Dearborn Heights	Wayne	60720	58264	57774	12.70	4,549.13
Royal Oak	Oakland	64212	60662	57236	11.80	4,850.51
Novi	Oakland	32979	47386	55224	31.00	1,781.42
Ypsilanti Township	Washtenaw	45507	49176	53362	31.70	1,683.34
Battle Creek	Calhoun	53450	53364	52347	45.00	1,163.27
Saginaw	Saginaw	69502	61792	51508	17.40	2,960.23

Sources: Michigan Municipal League Salary and Wage Survey, Michigan Municipal League Directory of Municipal Officials, Michigan Department of Treasury website, various community web pages, telephone survey.

<u>Municipality</u>	<u>County</u>	<u>Total Net Assets</u>	<u>Gen Fund Revenue</u>	<u>Gen Fund Expenditures</u>	<u>Fund Balance</u>	<u>As of</u>
Southfield	Oakland	\$ 219,055,525.00	\$ 67,348,246.00	\$ 61,004,444.00	\$ 21,278,304.00	06/30/14
Waterford	Oakland	\$ 131,005,260.00	\$ 20,064,233.00	\$ 10,778,291.00	\$ 4,386,895.00	12/31/13
Rochester Hills	Oakland	\$ 390,125,296.00	\$ 25,405,312.00	\$ 13,048,312.00	\$ 30,741,203.00	12/31/13
West Bloomfield	Oakland	\$ 167,832,497.00	\$ 20,378,355.00	\$ 9,724,808.00	\$ 14,546,999.00	12/31/13
Taylor	Wayne	\$ 245,045,057.00	\$ 35,579,039.00	\$ 33,166,852.00	\$ 3,766,278.00	06/30/14
St. Clair Shores	Macomb	\$ 169,311,421.00	\$ 38,248,834.00	\$ 40,918,281.00	\$ 22,954,385.00	06/30/14
Pontiac	Oakland	\$ 54,418,426.00	\$ 31,220,024.00	\$ 27,367,455.00	\$ 5,131,489.00	06/30/14
Dearborn Heights	Wayne	\$ 114,939,354.00	\$ 37,564,183.00	\$ 35,503,349.00	\$ 1,850,019.00	06/30/14
Royal Oak	Oakland	\$ 243,658,104.00	\$ 31,720,379.00	\$ 10,684,610.00	\$ 14,649,116.00	06/30/14
Novi	Oakland	\$ 337,891,547.00	\$ 24,686,525.00	\$ 29,048,860.00	\$ 9,490,017.00	06/30/14
Ypsilanti Township	Washtenaw	\$ 42,550,123.00	\$ 8,419,404.00	\$ 8,405,375.00	\$ 6,956,316.00	12/31/13
Battle Creek	Calhoun	\$ 343,031,820.00	\$ 42,774,315.00	\$ 38,662,351.00	\$ 8,149,022.00	06/30/14
Saginaw	Saginaw	\$ 114,900,311.00	\$ 30,629,593.00	\$ 29,140,511.00	\$ 1,527,201.00	06/30/14

<u>Municipality</u>	<u>County</u>	<u>Local Tax Rate</u>	<u>Taxable Value</u>	<u>Tax Year</u>
Southfield	Oakland	24.50	2.59 Billion	2013
Waterford	Oakland	10.89	1.91 Billion	2013
Rochester Hills	Oakland	8.92	3.0 Billion	2013
West Bloomfield	Oakland	9.62	3.1 Billion	2013
Taylor	Wayne	27.54	1.3 Billion	2013
St. Clair Shores	Macomb	20.54	1.3 Billion	2013
Pontiac	Oakland	16.00	663 Million	2013
Dearborn Heights	Wayne	24.51	1.125 Billion	2013
Royal Oak	Oakland	15.17	2.0 Billion	2013
Novi	Oakland	10.20	2.97 Billion	2013
Ypsilanti Township	Washtenaw	12.12	1.1 Billion	2013
Battle Creek	Calhoun	14.74	1.4 Billion	2013
Saginaw	Saginaw	14.88	585 Million	2013

	<u>St. Clair Shores</u>	<u>Dearborn Hgts.</u>	<u>Rochester Hills</u>	<u>Novi</u>	<u>Saginaw</u>	<u>Battle Creek</u>	<u>Pontiac</u>
Accts Payable	-	-	-	-	40,239	-	50,000
Cable	-	37,292	-	-	29,536	-	60,000
Clerk	88,861	63,667	74,606	97,595	78,027	65,205	70,000
Comm Dev	97,199	-	76,669	86,275	-	88,849	90,000
Dep. ComDev	-	-	-	75,689	-	57,230	60,000
Deputy Clerk	48,878	48,805	60,690	51,998	53,011	-	50,000
Deputy Treas	86,466	48,825	72,819	63,797	56,487	56,487	50,000
DPW	93,066	55,000	83,486	86,275	80,534	87,538	90,000
Econ Dev	-	-	-	63,797	-	65,205	85,550
Engineer	-	-	76,623	-	76,716	88,849	70,000
Exec Sec	55,388	54,000	-	45,022	50,529	36,762	50,000
Fac Admin	56,381	49,133	-	-	68,140	-	70,720
Fin Director	86,466	55,000	76,669	98,366	76,861	81,455	100,000
HR (#2)	88,995	67,500	48,073	86,286	54,275	60,470	60,000
Income Tax	-	-	-	-	56,900	-	60,000
Manager	120,000	-	-	140,000	110,000	-	110,000
Payroll	-	-	-	-	46,079	-	50,000
Purchasing	-	37,427	64,330	51,998	49,517	60,470	50,000
Treasurer	106,791	63,668	89,648	98,366	-	60,470	70,000
			112,060	127,876		79,336	90,000