



2017 Budget



Summary of All Funds

Fiscal Year 2016-2017

	Fund Balance Beginning of Year	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 7,162,694	\$ 31,963,005	\$ 31,873,142	\$ 89,863	\$ 7,252,557
Major Streets	1,599,168	4,790,500	5,239,437	(448,937)	1,150,232
Local Streets	1,361,215	1,445,000	1,622,960	(177,960)	1,183,255
Public Safety	100	2,488,200	2,488,200	-	100
Fire	100	1,492,800	1,492,800	-	100
Police	100	2,488,400	2,488,400	-	100
Parks & Recreation	1,380,116	3,589,015	3,597,202	(8,187)	1,371,929
Sidewalk	297,322	400,100	360,164	39,936	337,258
Solid Waste Disposal	584,156	706,600	841,969	(135,369)	448,787
Building Inspections	610,246	1,665,725	1,494,493	171,232	781,478
Community Dev. Block Grant	-	589,588	589,588	-	-
Drug Law Enforcement	23,035	-	20,000	(20,000)	3,035
Library Maintenance	114,721	801,640	707,576	94,064	208,785
MTF Debt Service	-	613,250	613,250	-	-
Capital Improvement	220,783	4,735,000	4,587,418	147,582	368,365
Sewer Bond Reserve	3,482,535	-	-	-	3,482,535
Sewer Construction Reserve	378,841	120,000	-	120,000	498,841
Sewer*	8,154,020	18,020,200	17,419,191	601,009	8,755,029
Sewer Total	12,015,396	18,140,200	17,419,191	721,009	12,736,405
Water*	16,592,778	23,341,000	24,341,376	(1,000,376)	15,592,402
Water Construction Reserve	379,708	120,000	-	120,000	499,708
Water Bond Reserve	3,327,334	-	-	-	3,327,334
Water Total	20,299,820	23,461,000	24,341,376	(880,376)	19,419,444
Motor Pool*	1,090,655	3,975,000	3,394,311	580,689	1,671,344
Motor Pool Depreciation Reserve ³	3,456,130	1,115,000	2,258,000	(1,143,000)	2,313,130
Motor Pool Total	4,546,785	5,090,000	5,652,311	(562,311)	3,984,474
Total	\$ 50,215,757	\$ 104,460,023	\$ 105,429,476	\$ (969,453)	\$ 49,246,304

* Represents working capital balance (current assets less current liabilities)



Property Tax Millage Schedule

<u>Purpose</u>	Actual						Proposed
	2011	2012	2013	2014	2015	2016	2017
General Operations	4.6695	4.6695	4.6695	4.6695	4.6695	4.6695	4.6695
Fire Services	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
Police Services	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Parks & Recreation	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Sidewalks	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000
Yard Waste	1.0000	0.4000	0.4000	0.3500	0.3500	0.3500	0.3500
Library Maintenance	0.1000	0.1000	0.1000	0.1000	0.1000	0.3700	0.3700
Library Debt Service	0.2900	0.2500	0.2500	0.2700	0.2700		
Capitol Projects	1.8678	1.5678	1.5678	1.5678	1.5678	1.5678	1.5678
Public Safety		1.2500	1.2500	1.0000	1.2500	1.2500	1.2500
Total Mills	11.5773	11.8873	11.8873	11.6573	11.9073	11.9073	11.9073
	Authorized*	Headlee Limit		Levied			
Charter-Aggregate	11.0900	10.5405		10.3073			
Charter-Public Safety	1.2500	1.2500		1.2500			
State-Yard Waste	3.0000	2.7890		0.3500			
Total Tax Rate	15.3400	14.5795		11.9073			

* Millage Authorized by Election, Charter, etc.



2017 Summary of Personnel Changes

Department	Change	Description of Change
City Manager*	+ 1	Increase of 1 full time Analytic Project Specialist position
Fire*	+ 1	Increase of 1 full time Fire Fighter mid-year 2016
Fire*	+ 2.5	Increase of 5 part time Fire Fighter positions
Planning	+ 1	Increase of 1 full time Plumbing Inspector mid-year 2016
Public Service	+ 1	Increase of 1 full time Maintenance Helper position
Utilities	+ 1	Increase of 1 full time Asset Mgmt Coordinator position (grant funded – SAW Grant)
Utilities	- 1	Decrease of 1 Lab Tech position
Utilities	- 1	Decrease of 1 Utility Maintenance Supervisor position
	+ 5.5	Total Increase in Full Time Employee Count

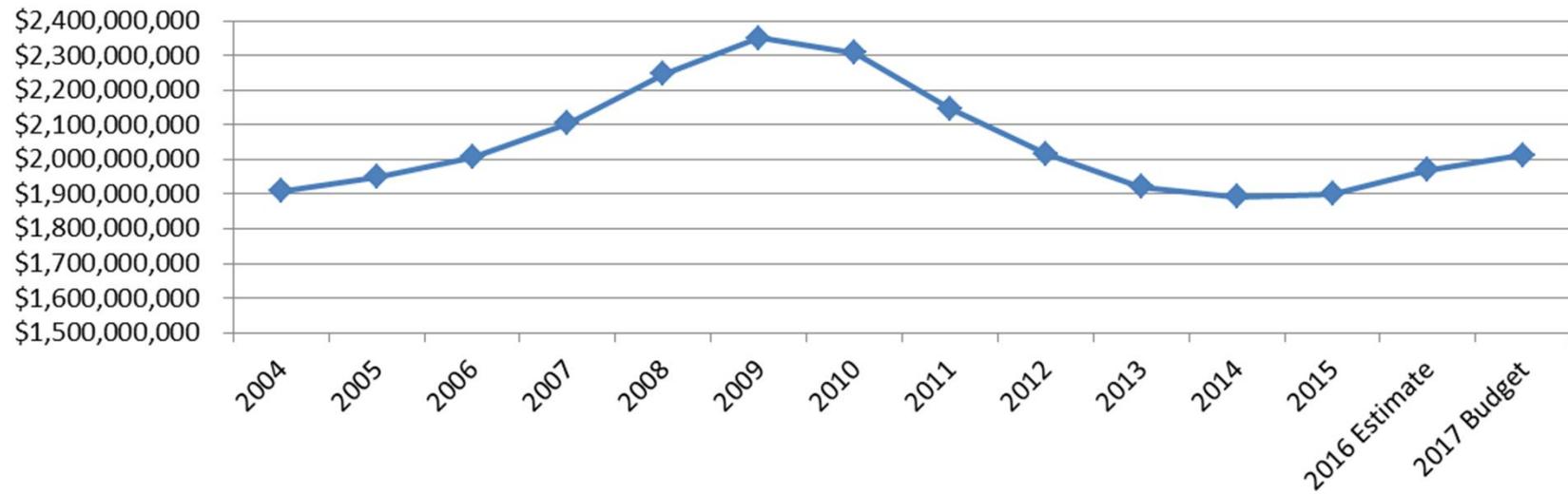
* Indicates General Fund positions

2016 Budget: **340 FTE**

2017 Budget: **345.5 FTE**

Permanent part-time employees considered ½ of full time equivalent (FTE).
Details located on page 8 behind Budget Message in budget binder

Taxable Value History



- FY 2009 Taxable Value \$2,350,705,873
- FY 2017 Taxable Value \$2,012,507,603
- Decrease in Taxable Value of \$338,198,270 represents a loss of \$1,579,216 from 2009 to 2017 in General Fund property tax revenue



Revenue Assumptions

- Taxable property values will increase 1.97%
- State shared sales tax revenue will increase 2.4%
- State shared gas and weight tax (Act51) will increase 17.2%
- Interest income is conservatively estimated at 1%
- Sewer and water fund rates remain the same



Financial Impact of Increase in Property Tax Value

Additional Tax Revenue by Fund

– General fund	\$179,900
– Public safety fund	48,200
– Fire fund	28,900
– Police fund	48,200
– Parks & recreation fund	57,800
– Sidewalk snow removal fund	7,800
– Yard waste fund	13,400
– Library fund	14,200
– Capital improvement fund	60,400

**City of Wyoming
General Fund
The Essential 5 X 5 Budget**

	<u>Actual</u> <u>2015</u>	<u>Estimated</u> <u>2016</u>	<u>Proposed</u> <u>Budget</u> <u>2017</u>	<u>Projected</u> <u>2018</u>	<u>Projected</u> <u>2019</u>	<u>Projected</u> <u>2020</u>
Beginning Reserves	12,807,555	7,229,100	7,162,694	7,241,507	6,768,107	5,919,682
Revenues	31,275,548	31,841,530	31,963,005	31,866,801	32,457,810	33,084,171
Expenses	36,854,003	31,907,936	31,884,192	32,340,201	33,306,235	34,310,504
Surplus or (Deficit)	(5,578,455)	(66,406)	78,813	(473,400)	(848,425)	(1,226,333)
Ending Reserves	7,229,100	7,162,694	7,241,507	6,768,107	5,919,682	4,693,349

Major Revenue Assumptions

Property Taxes			2.0%	2.0%	2.0%
Rev Sharing			2.5%	3.0%	3.0%
Investment Earnings			15.0%	15.0%	15.0%
Water Charges for Service			2.0%	2.0%	2.0%
Sewer Charge for Service			5.0%	5.3%	5.0%

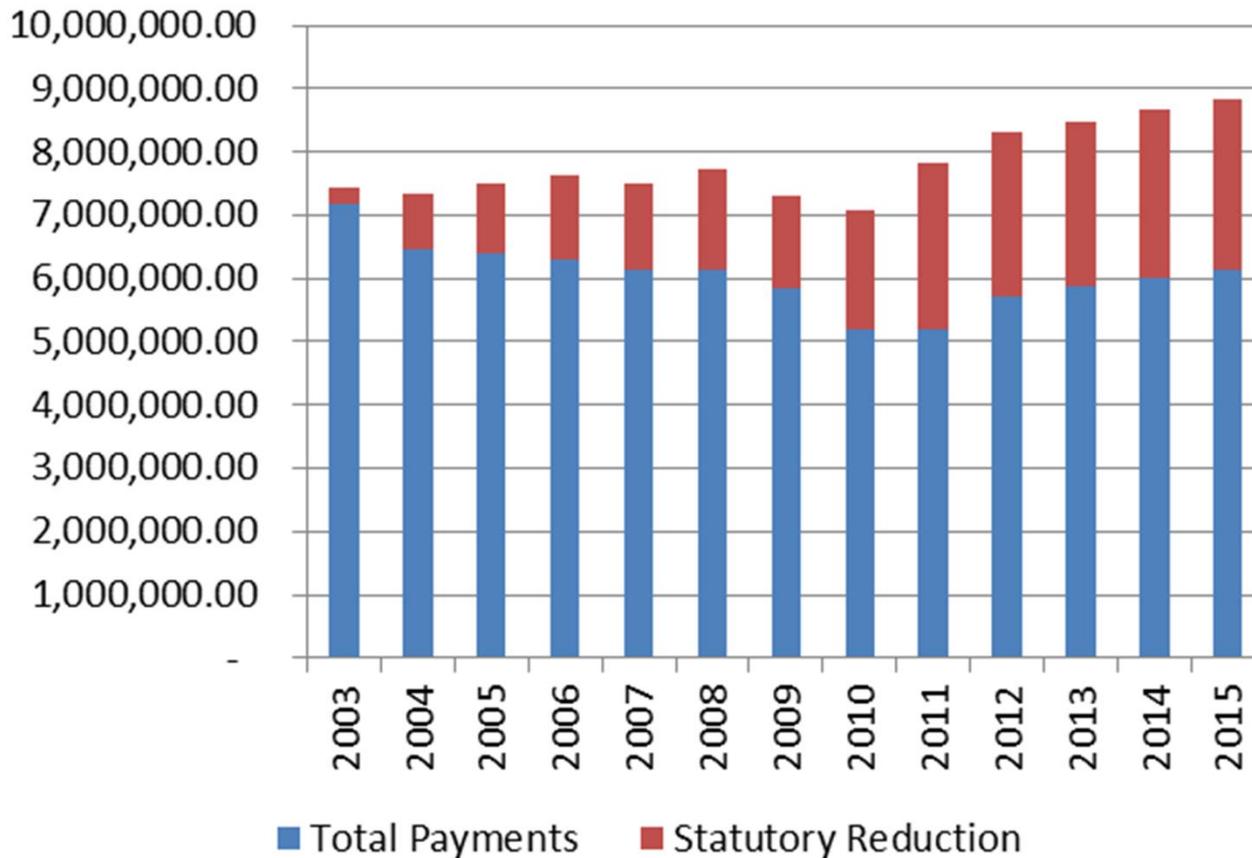
Major Expenditure Assumptions

Professional Services	2015 is based on actual year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	3.0%	3.0%	3.0%
Wages: General			2.0%	2.0%	2.0%
Wages: Police			2.5%	2.5%	2.5%
Wages: Fire			2.0%	2.0%	2.0%
Pension-DB			2.3%	2.3%	2.3%
Healthcare			7.0%	7.0%	7.0%
Longevity			0.0%	0.0%	0.0%
Admin Cost Reimbursement			2.0%	2.0%	2.0%
Gas, Grease, Oil			2.5%	3.0%	3.0%
Utilities			4.0%	4.0%	4.0%
*General Inflation is calculated on the following:			2.5%	3.0%	3.0%

Beginning reserve is the fund balance. No inflation is calculated on Fees & Licenses and Fines & Forfeitures. Does not include Capital Outlay.



State Revenue Sharing



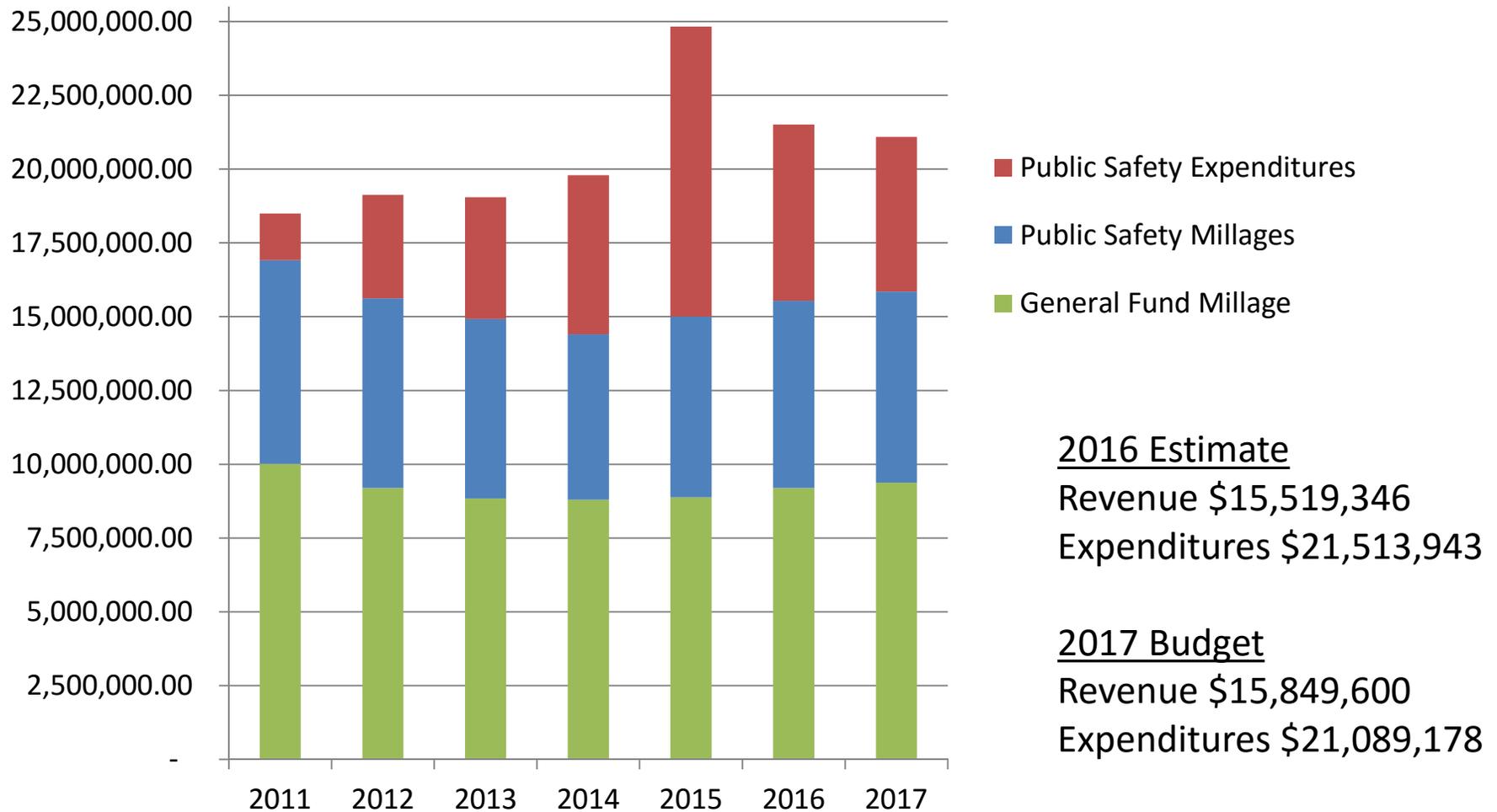
Year	Statutory Reduction
2003	239,871.00
2004	886,520.82
2005	1,132,116.41
2006	1,331,155.38
2007	1,360,335.87
2008	1,610,303.38
2009	1,444,379.06
2010	1,868,119.98
2011	2,605,922.14
2012	2,592,859.91
2013	2,619,053.37
2014	2,666,118.11
2015	2,698,971.21

Total statutory revenue lost for 2003-2015:
\$23,055,726.64

Data Source: Michigan Municipal League website, www.savemicity.org



Total Property Tax Revenue Compared To Total Public Safety Expenditures



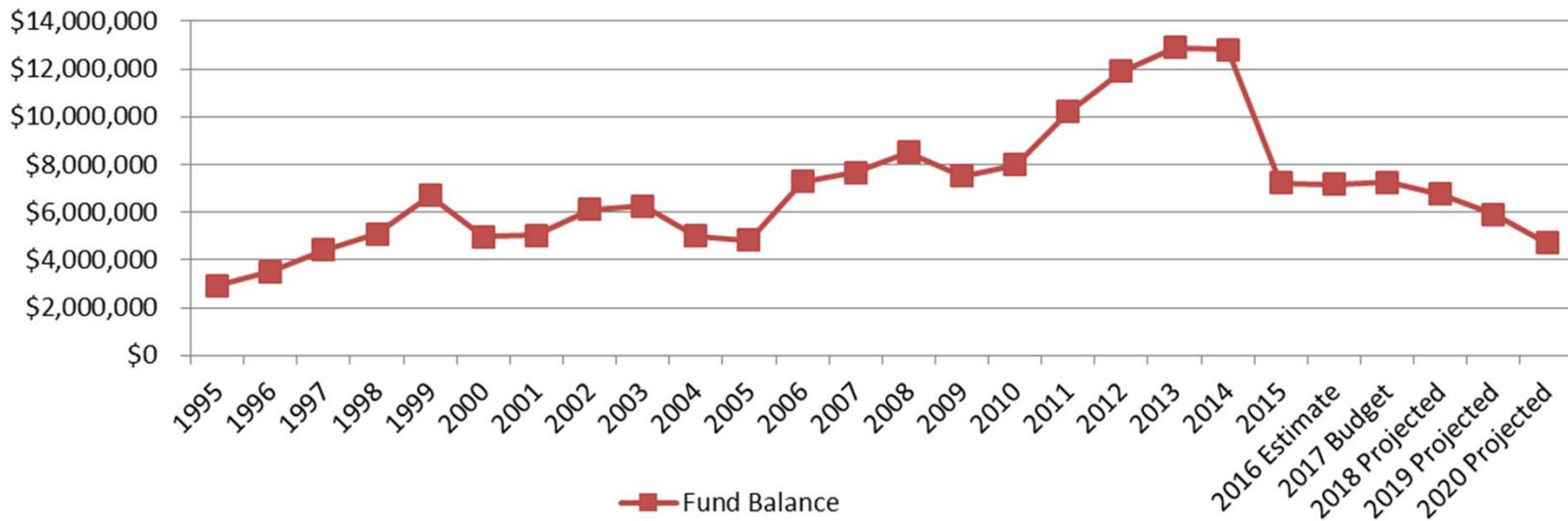
Property tax revenue after allowance, excluding administrative fee



General Fund

Fund Balance History and Projections

(Projections do not include capital outlay)



Fund Balance as a Percentage of Expenditures

Minimum Reserve Target – 15%

2017 – 23%

2018 – 21%

2019 – 18%

2020 – 14%



General Fund Capital Outlay

2017 Total Budgeted \$356,862

Safety

- City Hall Security Camera System Upgrade
- Police Heavy Ballistic Vests for Patrol Cars
- Fire Stations – Keyless Entry Systems

Technology

- City Hall and Police Dept Copy Machines
- IT – Infrastructure Equipment
- Police Audio Visual Recording System Upgrade in Detective Bureau
- Police In-Car Mobile Camera System Upgrade

Building

- Court Elevator and Generator
- City Hall and Police Building Temperature Control Systems
- Fire Stations – Caulking
- Fire Station #4 – Parking Lot/Approach
- Fire Training Building Roof



Capital Outlay in Other Funds

- **Streets**
 - Resurfacing \$2,000,000
- **Parks**
 - Total of \$98,700 Includes:
 - Computer Equipment
 - Lemery Park Tennis Fencing
 - Pinery Park Lodge
 - Kelloggsville Park Softball Fencing
 - Gator
 - Tree Replacements
 - Senior Center HVAC
- **Public Works**
 - Portion of Broom Attachment for Cleanups \$20,000 (total)
- **Inspections**
 - Software, Computer and Office Equipment \$23,290
- **Sewer – Public Works**
 - Total of \$396,000 Includes:
 - Lift Station Chopper Pumps
 - Sewer Main Repair Projects
 - Portion of Broom Attachment
 - Portion of Trench Boxes
- **Sewer – Utility**
 - Total of \$483,000 Includes:
 - Samplers and Other Lab Equipment
 - Backhoe Attachment
 - Chlorinators and Chlorine Analyzers
 - Aeration Upgrades
- **Motor Pool**
 - Total of \$1,620,000 Includes:
 - 15 Replacement Vehicles
 - Additional Inspections Vehicle
 - Fire 100' Aerial Replacement
 - Fire Pumper Replacement
 - Arrow Board
 - 4 Backhoes
- **Water – Public Works**
 - Total of \$2,012,000 Includes:
 - Water Main Repair Projects
 - Portion of Broom Attachment
 - Portion of Trench Boxes
- **Water – Utility**
 - Total of \$2,138,900 Includes:
 - Fall Protection at Ground Storage Tanks
 - Painting Gezon Elevated Tank
 - Low Service Painting
 - Equipment Replacement at Multiple Facilities
 - NTF Roof Repair
 - Office Equipment and Furniture
 - Two Additional Vehicles



Summary of All Funds, Continued Fiscal Year 2016-2017

Budgeted Funds That Are Not Approved as Part of City's Budget:

	Fund Balance Beginning of Year	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
Self Insurance Funds:					
General Liability	\$ 1,618,713	\$ 266,187	\$ 406,890	\$ (140,703)	\$ 1,478,010
Fleet Insurance	837,632	38,466	117,827	(79,361)	758,271
Property Insurance	832,523	180,930	222,811	(41,881)	790,642
Life Insurance	10,326	29,473	29,422	51	10,377
Worker's Compensation	1,944,126	617,175	624,655	(7,480)	1,936,646
Health Insurance	3,205,835	10,202,404	9,664,666	537,738	3,743,573
Dental Insurance	333,489	459,809	460,392	(583)	332,906
Self Insurance Sub-Total	<u>8,782,644</u>	<u>11,794,444</u>	<u>11,526,663</u>	<u>267,781</u>	<u>9,050,425</u>
Pension Fund	161,455,921	16,543,556	10,278,191	6,265,365	167,721,286
OPEB Fund	34,786,897	3,539,174	4,259,448	(720,274)	34,066,623
Special Assessment Fund	2,113,398	331,055	-	331,055	2,444,453
Total	<u>\$ 207,138,860</u>	<u>\$ 32,208,229</u>	<u>\$ 26,064,302</u>	<u>\$ 6,143,927</u>	<u>\$ 213,282,787</u>

Other Cost Savings Measures Taken

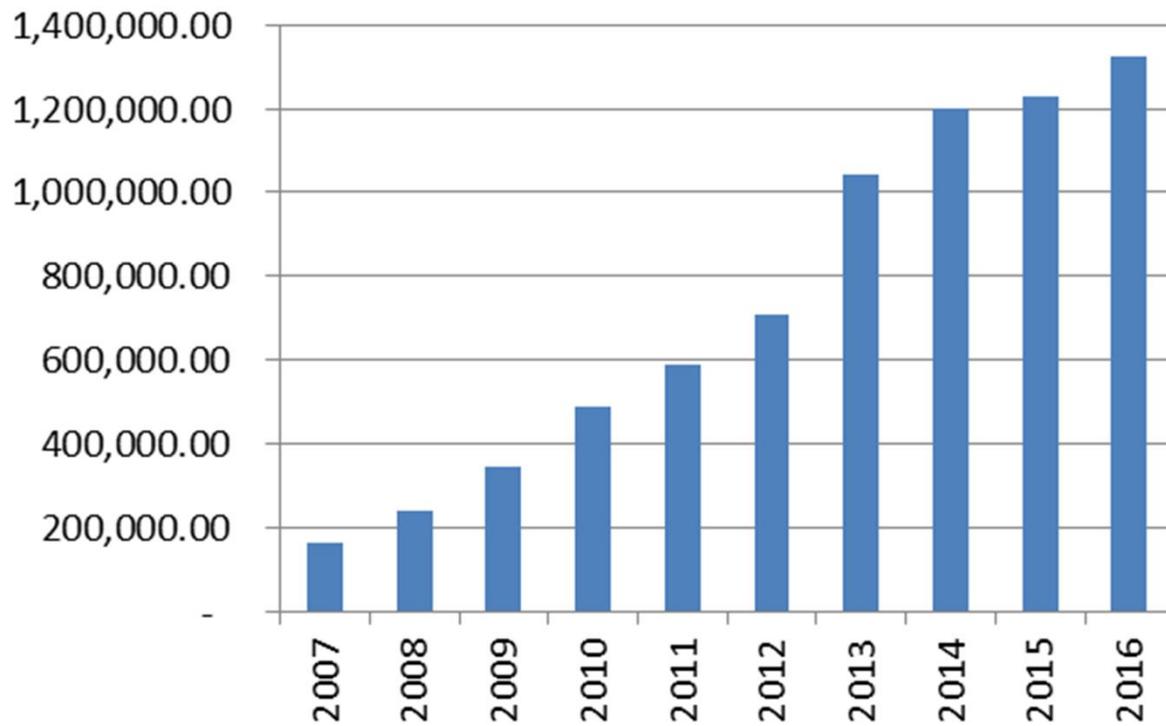
- Staffing levels decreased



- Levels of benefits decreased
- Early payoff and refunding of bonds for Building Authority, Sewer and Water
- Dispatch consolidation



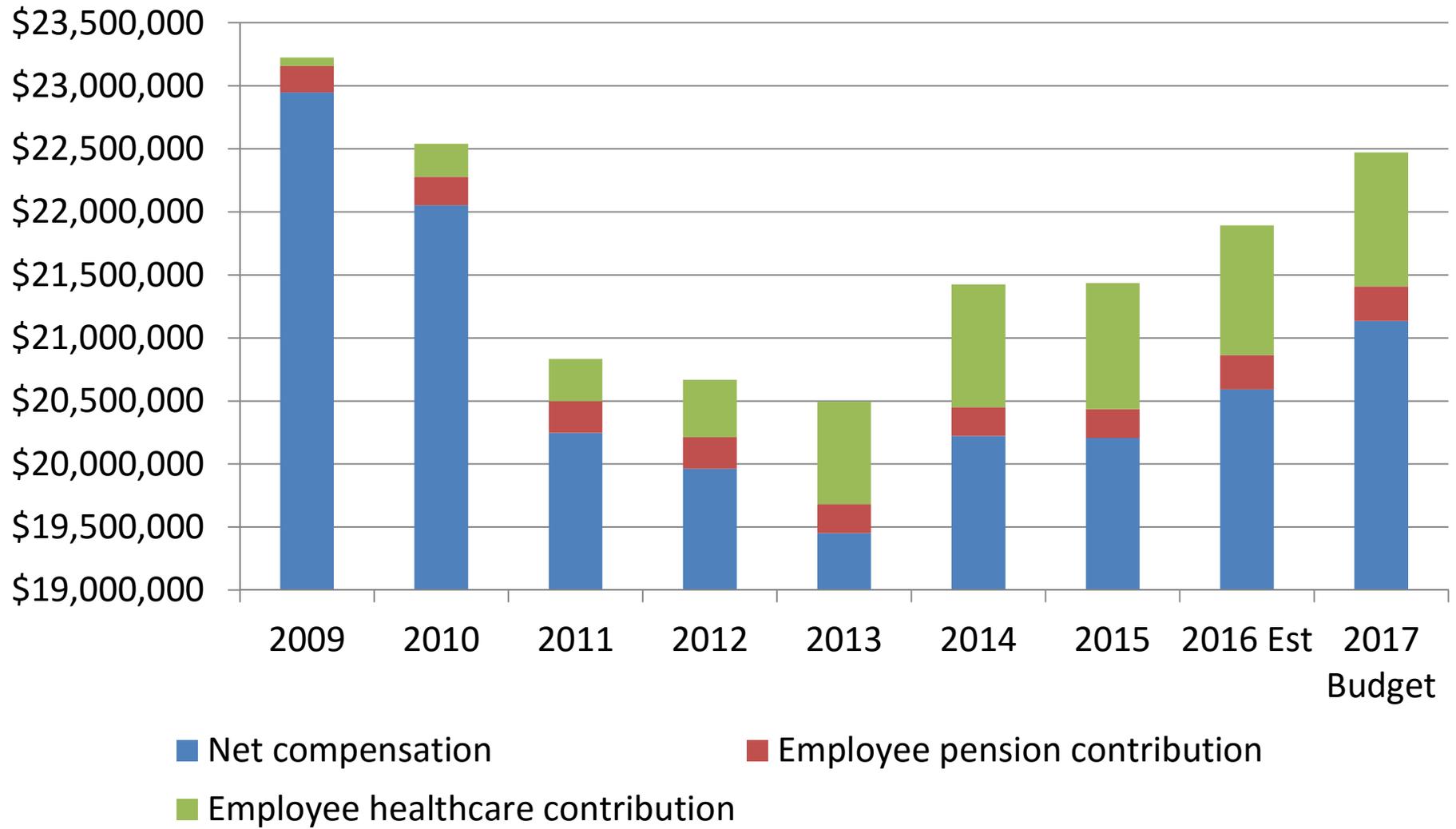
Employee Contributions Toward Benefits



Employee contributions toward health insurance and pension benefits
for 2016 total \$1,324,880

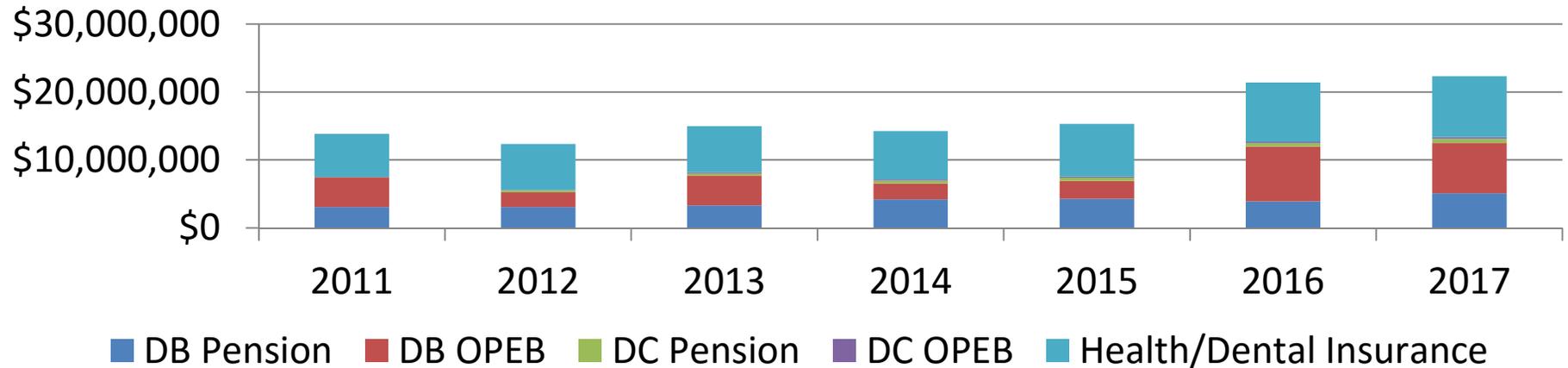


Full Time Staffing Compensation

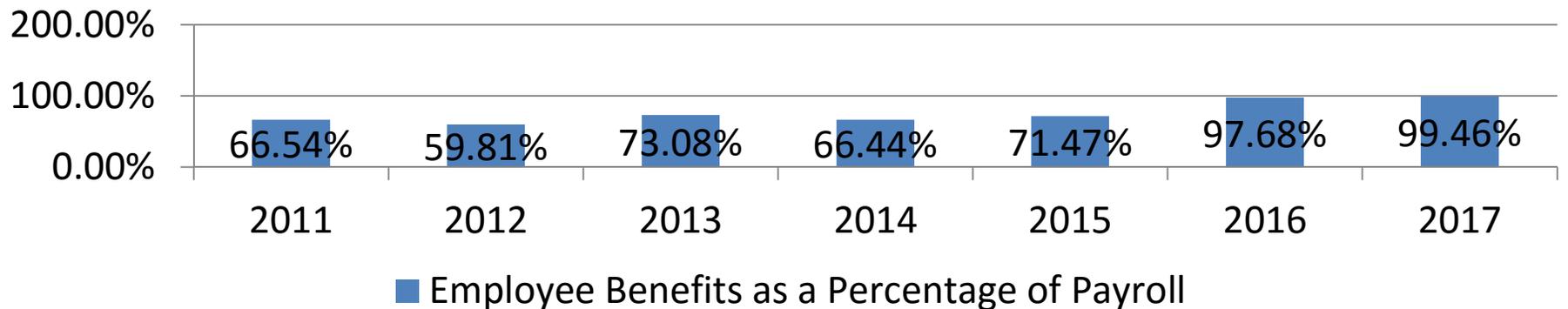




Employee Benefit Costs

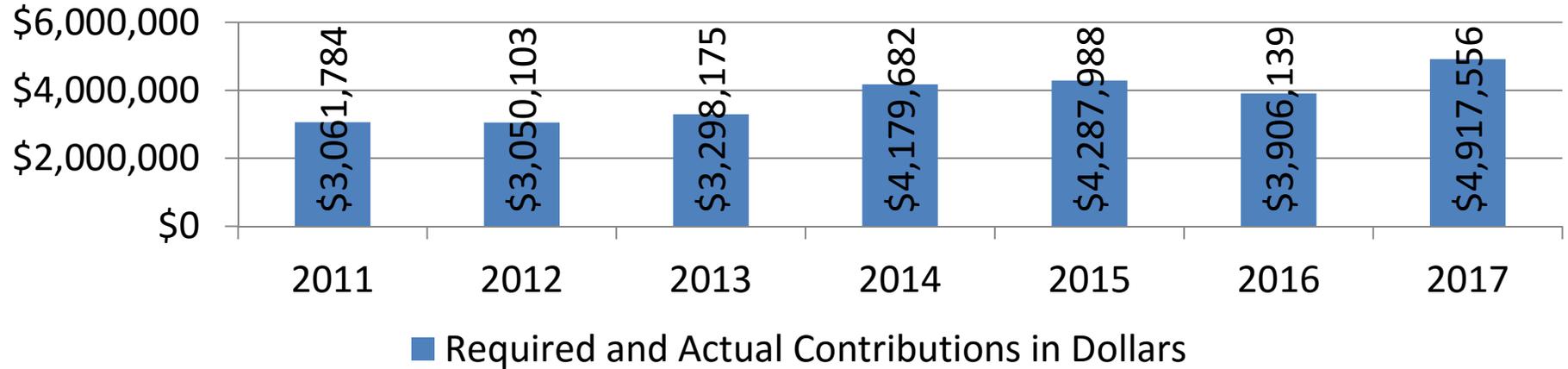


Employee Benefits as a Percentage of Payroll (Includes full OPEB expense for Water, Sewer, Motor Pool funds)

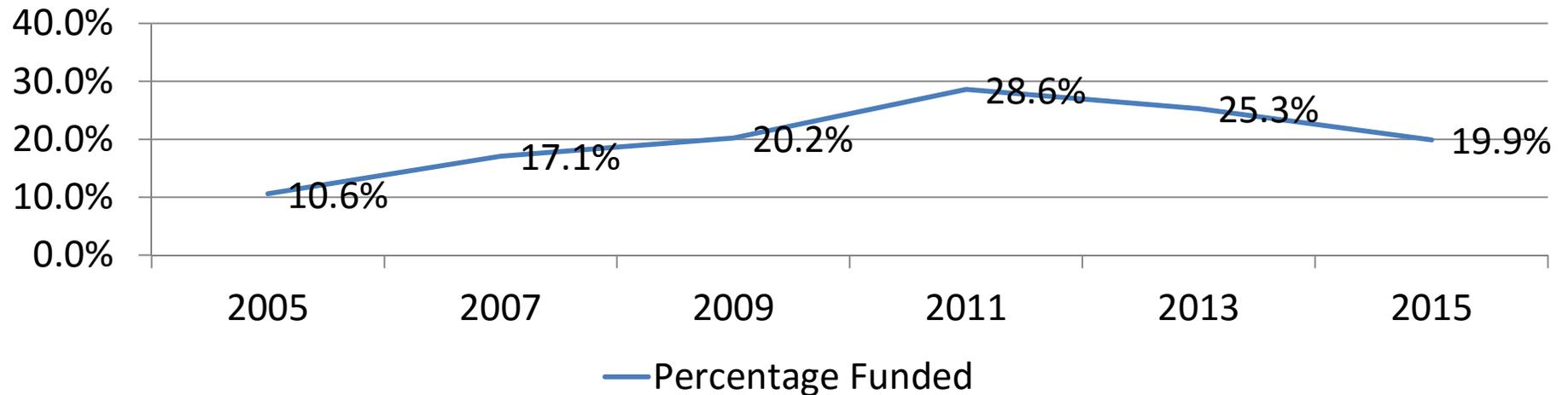




Defined Benefit Pension

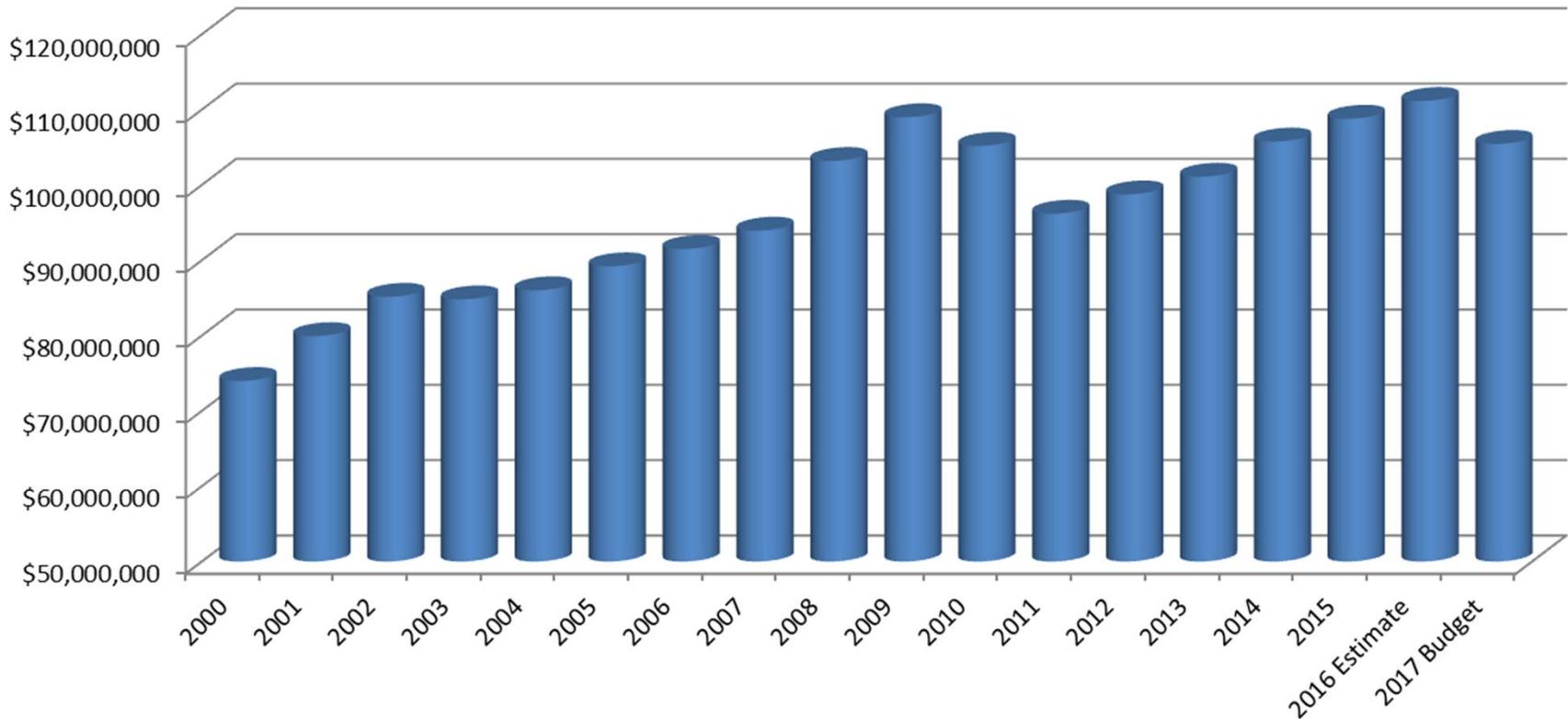


Defined Benefit Other Postemployment Benefit Plan (OPEB)





City-Wide Budgeted Expenditures



2015 Actual	\$108,792,990
2016 Estimated	\$111,143,483
2017 Budgeted	\$105,429,477

