

City of **Wyoming** Michigan

Annual Budget 2019-2020



Budget Message

To Mayor Poll and Members of the Wyoming City Council,

On behalf of the entire City staff and administration, I am pleased to provide you with the recommended fiscal year 2019-20 Annual Budget for all funds and operations of the City of Wyoming. This year's budget has been prepared in accordance with the results of our 2019 Council Retreat and our newly adopted mission statement: Community, Safety and Stewardship. As a result, you will find that I have used a more aggressive approach than in years prior. However, I am confident that we are delivering the best financial plan possible with the information that is available at this time.

This year's document includes estimated revenues and expenditures for each fund and component unit the City administers, as well as a summary of all budgeted funds. It also includes information regarding previous expenditure trends and notable expenditures planned for the next fiscal year.

As presented, the budget includes all known sources of revenue and expenditures. No millage increase is anticipated; however, an increase has been included for water and sewer service that is slightly higher than the cost of living. No other significant changes to user fees are anticipated.

In the General Fund, we continue to budget for the base amount of personal property tax reimbursements from the Local Community Stabilization Authority despite the surplus distributions we have received from this source over the past couple of years. On the expense side we are also budgeting for 100 percent of all staff costs, as we plan to fill all of the retirements that will take place during the upcoming fiscal year. In addition, while we do expect to receive certain state and federal grants, those monies are not reflected in this document as they are not guaranteed. Finally, based on our continued analysis and emphasis, we estimate that the 2019-20 budget year will end with a General Fund budget deficit. However, a significant portion of this deficit is comprised of one-time capital expenditures or programs.

City of Wyoming's Fiscal Situation

I continue to believe the City of Wyoming exists in a cautiously stable financial environment. To me, cautiously stable means that although our projections show the structural deficit in local government funding is real, we are experiencing slight relief due to the strong economy. The relief does not mean the structural problem does not exist, only that the amount of the deficit

is not as high. In addition, this relief means that we are able to maintain current levels of service for the foreseeable future. However, our ability to provide public safety services at the levels our citizens expect remains an area of concern as our community continues to grow, age, and experience socio-economic and demographic changes.

This budget reflects a remarkable accomplishment for our entire staff as we recall the significant challenges faced in past years. These include declining property values, loss of State Shared Revenue and our largest taxpayer. Despite these past challenges, this budget allows us to provide outstanding service, maintain infrastructure at recommended asset management levels, provide training and technology upgrades, and deliver small town services while being a large city.

Strategic Approach

The City budgets for what is expected, but also continuously reviews the results of our operations and takes action when the unexpected occurs. City management utilizes three strategic goals in developing the budget. Our first priority is always the safety of our residents and staff. Our second is on-going training and professional development in order to make our team as effective as possible. This is particularly important as we operate with a smaller, more flexible workforce. Third, is technology as we believe it is critical to delivering quality service.

This year we have added another component to our approach. From a General Fund perspective, we historically spend approximately 98% of our budgeted expenditures resulting in a surplus compared to budget at year end. This year our budget will reflect additional expenditures that should see our budgeted expenditures finish at breakeven or with a slight deficit. Our priority is to utilize that funding to address staffing needs that impact public safety, enable us to meet ongoing and newly created reporting requirements, and provide improved engagement and communication with residents.

Budget Highlights

- This year we continue significant progress towards the reduction of our Other Post Employment Benefit (OPEB) outstanding debt. During the Council Retreat in February, Council identified funding of the annual recommended contribution for OPEB for our General Fund groups as a high priority. This year we continue to see the benefits of diligent work by our Finance and Human Resources staff in addressing this issue. In all areas, we are now making the full annual contribution or a significant portion of that contribution. We have yet to fund all OPEB debt, but by contributing the annual recommended amount we continue to work towards total payoff in the future. This will

be the first year that the City budget includes 100% of the annual recommended contribution for all groups, including the General Fund.

- Our health insurance fund, although unbudgeted, maintains a significant fund balance. However, our claims experience is showing us that while the number of claims is not changing significantly, the types of claims and cost have risen significantly in the past year.
- Department staff met with administration to quantify the level and cost of human resources necessary to meet each department's responsibilities and goals. In addition, the Council Retreat focused almost exclusively on staffing needs. As indicated previously in this message, City staff is becoming increasingly concerned about the service needs of our citizens outpacing our ability to provide those services. Staff members mostly react on a call-to-call basis with the ability to commit time to being proactive on any level being nearly nonexistent.
- Community Services covers four main service areas including parks and recreation, inspections, planning and Community Development Block Grant. One new position is budgeted in this area to assist with planning. With the new position funded in the budget the biggest challenge for this area is now parks and recreation with a significant reduction in fund balance expected this year to support the Ideal Park project.
- With the adoption of our flexible fund proposal, we are now utilizing the millage levied for library operations to also support park capital investments. This funding will not support the ongoing needs of capital and preventive maintenance of the Library and Parks for the long term; however, it serves as a stop gap for the time being. This is an area that needs to be explored further, as the Parks and Recreation millage is over 20 years old and nearly all solutions for funding ongoing capital improvements have been exhausted. In the next year, we anticipate construction of the first phase of the redevelopment of Ideal Park with the assistance of a State Grant. At the same time, we expect to be in plan development, and hopefully construction, of improvements to both Jackson Park and Gezon Park.
- Public works, streets and engineering continue to focus on preventative maintenance including expanded crack sealing and tree maintenance. Over six million dollars is scheduled for street projects with the majority of funding focused on resurfacing.
- We prioritized capital projects that include a new shooting simulator for the Police Department, security enhancements for our fire stations, over \$8M in road

reconstruction and resurfacing, slip lining of deteriorating sewer lines, and water main replacement.

- The City's utilities plants also remain focused on preventative maintenance with video inspection and lining of sewer mains, implementation of the meter replacement program, and water main replacements. Other large projects included within utility budgets include engineering of the first phase of a third Lake Michigan water supply pipeline, replacement of the Clean Water Plant disinfection system and renovation of the Burlingame water tank.

I continue to be amazed at the ingenuity of our staff as we continue to provide exceptional service to our residents at staffing levels that predate 1990 and funding levels that have seen little change in over ten years. We are proud of our employees' efforts to find solutions to our budget challenges. We will continue to push for more by assessing staff cross training, neighborhood and school programs, energy efficiency, staff and facility utilization.

Looking Ahead

The City continues to be challenged by long-term financial stability. The City Council ranks this item as a high priority whenever asked; however, stability or sustainability is impossible under our current revenue model. Recently, a task force of citizens and business people were assembled to review our funding model and either confirm or deny the idea of a structural deficit. This group confirmed and supported the fact that the structural deficit does exist.

Economic development has often been cited as a way to bridge the structural deficit gap. However, in order to accomplish this, the City would need to see increases in taxable value that exceed any past increases at a sustained level year after year. In the end, the City does not have the land mass to support that level of development. Even if it did, City services remain stretched nearly beyond capabilities. Public safety services are currently reactionary based and increasingly unable to address minor issues. City departments do not have managers; we have staff members that are responsible for various functions but also manage the operations of a given department. Currently the City of Wyoming maintains a staffing level that is pre-1980 levels. Population, property values and nearly every indicator of economic activity has grown over 20% during this time frame. At the same time, City Staffing has been reduced by over 20%.

City residents, Council Members and City staff will need to find solutions that better address financial sustainability in the future. The idea that the state government, or even the federal government, will provide that relief is not realistic. In an era where the mantra "no new taxes" has become a common theme, state government in particular continues to fund programs on

the backs of local government while celebrating their funding accomplishments. Local governments are then left with lower levels of funding to deal with more regulation, reporting, infrastructure issues, and citizen concerns. Lower tax liability is a laudable goal, but not when it comes at the expense of service delivery which is what we are facing. We must work together to find a way to address future funding and service issues for the long term benefit of the City of Wyoming and all of our residents.

Conclusion

Although this budget is recommended under my name, our various departments begin developing this document in December each year. Once again, their dedication and commitment to the people of Wyoming is unmatched and their continued ability to provide service under enormous financial pressure is nearly magic. I again look forward to a challenging year, but history tells us the staff of the City of Wyoming is up to that challenge.

I would like to take a moment to thank our City Council members for their guidance and support throughout the development of this proposed budget, as well as the efforts of the entire City staff. Special thanks to all department heads and the Finance Department, especially Rosa Ooms and Kate Balfourt, for their commitment and long hours dedicated to the creation of this Fiscal Year 2019-2020 Budget.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'C. Holt', written in a cursive style.

Curtis Holt
City Manager

City of Wyoming
 All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance
 Fiscal Year 2019 - 2020

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 10,931,598	\$ 34,094,877	\$ 35,445,305	\$ (1,350,428)	\$ 9,581,170
Major Streets	3,230,944	7,070,000	8,425,970	(1,355,970)	1,874,974
Local Streets	369,467	2,060,000	2,030,301	29,699	399,166
Public Safety	-	2,787,170	2,787,170	-	-
Fire	-	1,637,860	1,637,860	-	-
Police	-	2,730,450	2,730,450	-	-
Parks & Recreation	198,234	3,956,027	3,953,332	2,695	200,929
Sidewalk Snow Removal	274,269	332,820	446,751	(113,931)	160,338
Solid Waste Disposal	519,095	904,365	987,296	(82,931)	436,164
Building Inspections	924,064	1,603,651	1,584,086	19,565	943,629
Community Dev. Block Grant	-	762,707	762,707	-	-
Indigent Defense	136,395	-	-	-	136,395
Drug Law Enforcement	56,336	-	45,000	(45,000)	11,336
Capital Improvement	1,442,780	3,470,882	4,716,019	(1,245,137)	197,643
Library Maintenance	1,057,039	880,580	527,751	352,829	1,409,868
Sewer Bond Reserve	3,465,483	-	-	-	3,465,483
Sewer Construction Reserve	814,149	100,000	-	100,000	914,149
Sewer*	11,229,861	19,092,150	22,730,272	(3,638,122)	7,591,739
Sewer Total	15,509,493	19,192,150	22,730,272	(3,538,122)	11,971,371
Water*	8,180,613	22,727,130	26,642,424	(3,915,294)	4,265,319
Water Construction Reserve	827,677	100,000	-	100,000	927,677
Water Bond Reserve	3,597,962	-	-	-	3,597,962
Water Total	12,606,252	22,827,130	26,642,424	(3,815,294)	8,790,958
Motor Pool*	2,037,664	4,029,810	3,888,902	140,908	2,178,572
Motor Pool Depreciation Reserve*	2,626,714	1,794,000	1,277,960	516,040	3,142,754
Motor Pool Total	4,664,378	5,823,810	5,166,862	656,948	5,321,326
Capital Projects Revolving	2,115,470	28,432	190,932	(162,500)	1,952,970
Total	<u>\$ 54,035,814</u>	<u>\$ 110,162,911</u>	<u>\$ 120,810,488</u>	<u>\$ (10,647,577)</u>	<u>\$ 43,388,237</u>
Less Transfers Between Funds		(8,964,480)	(8,964,480)		
Less Admin Fee Between Funds		(3,559,923)	(3,289,013)		
Grand Total Revenue and Expenditures		<u>97,638,508</u>	<u>108,556,995</u>		

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

Funds That Are Not Approved as Part of City's Budget (provided for informational purposes only):

Self Insurance Funds:					
General Liability	\$ 1,677,987	\$ 560,780	\$ 543,921	\$ 16,859	\$ 1,694,846
Fleet Insurance	524,320	155,243	139,869	15,374	539,694
Property Insurance	1,785,647	87,329	258,673	(171,344)	1,614,303
Life Insurance	12,134	32,121	29,520	2,601	14,735
Worker's Compensation	2,619,992	722,000	708,351	13,649	2,633,641
Health Insurance	4,033,104	9,945,503	10,176,617	(231,114)	3,801,990
Dental Insurance	572,256	505,994	716,191	(210,197)	362,059
Self Insurance Sub-Total	11,225,440	12,008,970	12,573,142	(564,172)	10,661,268
Pension Fund	180,006,722	16,439,521	12,390,320	4,049,201	184,055,923
OPEB Fund	43,651,966	6,659,000	3,046,600	3,612,400	47,264,366
Total	<u>\$ 234,884,128</u>	<u>\$ 35,107,491</u>	<u>\$ 28,010,062</u>	<u>\$ 7,097,429</u>	<u>\$ 241,981,557</u>
Less Admin Fee Between Funds			(270,910)		
Grand Total Revenue and Expenditures		<u>277,529,400</u>	<u>285,627,278</u>		

City of Wyoming
 All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance
 Fiscal Year 2019 - 2020

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
<u>Component Units That Are Not Approved as Part of City's Budget (provided for informational purposes only):</u>					
Downtown Development Authority	\$ 267,794	\$ 130,500	\$ 101,000	\$ 29,500	\$ 297,294
Brownfield Redevelopment Authority	7,171	94,500	94,500	-	7,171
Tree Commission	8,512	-	7,018	(7,018)	1,494
Greater Wyoming Com. Res. Alliance	74,714	15,250	38,500	(23,250)	51,464
Total	<u>\$ 358,191</u>	<u>\$ 240,250</u>	<u>\$ 241,018</u>	<u>\$ (768)</u>	<u>\$ 357,423</u>

City of Wyoming, Michigan
Property Tax Millage Rate Schedule

	Actual						Final
	2014	2015	2016	2017	2018	2019	2020
<u>Purpose</u>							
General Operations	4.6695	4.6695	4.6695	4.6695	4.8938	4.8938	4.8571
Fire Services	0.7500	0.7500	0.7500	0.7500	0.7487	0.7487	0.7430
Police Services	1.2500	1.2500	1.2500	1.2500	1.2478	1.2478	1.2384
Parks & Recreation	1.5000	1.5000	1.5000	1.5000	1.4973	1.4973	1.4860
Sidewalks	0.2000	0.2000	0.2000	0.2000	0.1996	0.1496	0.1484
Yard Waste	0.3500	0.3500	0.3500	0.3500	0.3500	0.4000	0.4000
Library Maintenance	0.1000	0.1000	0.3700	0.3700			
Library Debt Service	0.2700	0.2700					
Library Ops/Parks Capital					0.3693	0.3693	0.3665
Capital Projects	1.5678	1.5678	1.5678	1.5678	1.5650	1.5650	1.5532
Public Safety	1.0000	1.2500	1.2500	1.2500	1.2477	1.2477	1.2383
Total Mills	<u>11.6573</u>	<u>11.9073</u>	<u>11.9073</u>	<u>11.9073</u>	<u>12.1192</u>	<u>12.1192</u>	<u>12.0309</u>

	Authorized*	Headlee Limit	Levied
Charter-Aggregate	12.3400	11.6809	11.6309
State-Yard Waste	3.0000	2.7630	0.4000
Total Tax Rate	<u>15.3400</u>	<u>14.4439</u>	<u>12.0309</u>

* Millage Authorized by Election, Charter, etc.

City of Wyoming, Michigan
Administrative Fee Allocation

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
202 Major Streets Fund	\$ 264,610	\$ 176,312	\$ 201,204
203 Local Streets Fund	86,011	92,913	106,147
208 Parks and Recreation Fund	315,508	312,466	337,909
211 Sidewalk Fund	20,141	22,991	26,560
230 Solid Waste Disposal Fund	54,385	69,060	54,945
249 Inspections Fund	81,444	80,074	86,590
400 Capital Improvement Fund	110,406	355,729	379,641
401 Library Fund	46,282	42,244	45,445
590 Sewer Fund	972,534	932,362	795,388
591 Water Fund	1,132,843	1,117,831	1,043,480
661 Motor Pool Fund	202,910	189,256	170,772
678-684 Insurance Funds	263,930	232,801	270,910
800 Capital Revolving Fund	-	-	40,932
Total	<u>\$ 3,551,004</u>	<u>\$ 3,624,039</u>	<u>\$ 3,559,923</u>

City of Wyoming, Michigan
Transfers Between Funds

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ -	\$ 7,155,480
Public Safety Fund	2,787,170	-
Fire Fund	1,637,860	-
Police Fund	2,730,450	-
Total	<u>7,155,480</u>	<u>7,155,480</u>
Sewer - Construction Reserve	-	100,000
Sewer Fund	100,000	-
Total	<u>100,000</u>	<u>100,000</u>
Water - Construction Reserve	-	100,000
Water Fund	100,000	-
Total	<u>100,000</u>	<u>100,000</u>
Motor Pool Reserve Fund	-	1,609,000
Motor Pool Equipment Fund	1,609,000	-
Total	<u>1,609,000</u>	<u>1,609,000</u>
Grand Total of Transfers	<u>\$ 8,964,480</u>	<u>\$ 8,964,480</u>

CITY OF WYOMING
PERSONNEL SCHEDULE FOR FISCAL YEAR 2019-2020

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2016-2017</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>
MANAGER 172	CITY MANAGER	16020		1.00	1.00	1.00	1.00
	ASSISTANT CITY MANAGER	16031		0.00	1.00	1.00	0.00
	DEPUTY CITY MANAGER	16030		1.00	0.00	0.00	1.00
	DIRECTOR OF HUMAN RESOURCES	16055		1.00	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	16007		2.00	2.00	1.00	1.00
	ANALYTICS PROJECT SPECIALIST	10020	G63	1.00	1.00	1.00	1.00
	CITY ATTORNEY	16025		0.00	0.00	1.00	1.00
	COMMUNICATIONS/SPECIAL EVENTS	TBD	TBD	0.00	0.00	0.00	1.00
	HUMAN RESOURCE SPECIALIST	16008		1.00	1.00	2.00	2.00
	OFFICE SPECIALIST I	10205	G21	0.00	0.00	0.00	1.00
	RISK CONTROL SUPERVISOR	15350	A28	1.00	1.00	1.00	1.00
	SECRETARY II	10263	G41	1.00	1.00	1.00	1.00
	PT - ADMIN ASSISTANT TO CITY ATTY	11206		0.00	0.00	0.00	0.50
				9.00	9.00	10.00	12.50
DISTRICT COURT 136	COURT ADMINISTRATOR	15130	A40	1.00	1.00	1.00	1.00
	DEPUTY COURT ADMINISTRATOR	15160	A24	1.00	1.00	1.00	1.00
	CHIEF PROBATION OFFICER	10250	G71	1.00	1.00	1.00	1.00
	COURT RECORDER	15145	A12	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK	10083	G21	1.00	2.00	2.00	2.00
	DEPUTY COURT CLERK I	10085	G21	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK II	10086	G29	3.00	2.00	2.00	2.00
	DEPUTY COURT CLERK III	10087	G37	1.00	1.00	1.00	1.00
	PROBATION OFFICER	10245	G63	2.00	2.00	2.00	2.00
	SENIOR DEPUTY COURT CLERK	10283	G37	2.00	2.00	2.00	2.00
	PT - BAILIFF	11021		2.50	2.50	2.50	2.50
	PT - DEPUTY COURT CLERK	11083		1.00	1.00	1.00	1.00
	PT - MAGISTRATE	51030		0.50	0.50	0.50	0.50
				20.00	20.00	20.00	20.00
FINANCE 201	FINANCE DIRECTOR	16035		0.00	0.00	1.00	1.00
	DEPUTY FINANCE DIRECTOR	16034		1.00	1.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	2.00	2.00	2.00	2.00
	ACCOUNT CLERK III	10017	G49	1.00	1.00	1.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	0.00	0.00	1.00
	SENIOR ACCOUNTANT	15358	A28	2.00	2.00	2.00	2.00
					7.00	7.00	7.00
ASSESSOR 209	CITY ASSESSOR	15090	A48	0.00	0.00	0.00	1.00
	ASSESSING ADMINISTRATOR	15140	A32	1.00	1.00	1.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	PROPERTY EXAMINER II	10256	G55	1.00	1.00	1.00	2.00
	PROPERTY EXAMINER III	10257	G63	2.00	2.00	2.00	2.00
	PT - CLERICAL	11013		0.50	1.00	1.00	0.50
				5.50	6.00	6.00	6.50
CITY CLERK 215	CITY CLERK	16010		1.00	1.00	1.00	1.00
	DEPUTY CLERK	15150	A18	1.00	1.00	1.00	1.00
	OFFICE CLERK II	10201	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
					5.00	5.00	5.00
TREASURER 253	CITY TREASURER	15110	A40	1.00	1.00	1.00	1.00
	DEPUTY TREASURER	15190	A22	1.00	1.00	1.00	1.00
	ACCOUNT CLERK I	10015	G33	1.00	1.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	1.00	1.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	0.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	2.00	2.00
	TAX COLLECTOR	10290	G53	1.00	1.00	0.00	0.00
				7.00	7.00	7.00	7.00

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2016-2017</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>
INFORMATION TECHNOLOGY 258	DIRECTOR OF INFORMATION TECH.	15205	A40	1.00	1.00	1.00	1.00
	INFORMATION TECH SPECIALIST I	10285	G55	3.00	3.00	2.00	2.00
	INFORMATION TECH SPECIALIST II	10287	G63	3.00	2.00	3.00	3.00
	INFORMATION TECH SUPERVISOR	15260	A32	2.00	2.00	2.00	2.00
	PT - OFFICE SPECIALIST I	11205		1.00	0.50	0.50	0.50
					10.00	8.50	8.50
POLICE 305, 308, 310 313, 315, 312	DIRECTOR OF POLICE & FIRE SERVICES	16046		1.00	1.00	1.00	1.00
	ACCOUNT CLERK II	10016	G41	1.00	0.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	0.00	1.00	1.00	1.00
	ADMINISTRATIVE SPECIALIST	15062	A16	1.00	1.00	2.00	2.00
	BUILDING MAINTENANCE WORKER I	10040	G29	1.00	1.00	0.00	0.00
	EVIDENCE TECHNICIAN I	10105	G41	0.00	1.00	2.00	3.00
	EVIDENCE TECHNICIAN II	10106	G55	3.00	2.00	1.00	0.00
	EVIDENCE TECHNICIAN III	10107	G63	1.00	2.00	2.00	2.00
	MAINTENANCE HELPER	10170	G21	0.00	0.00	1.00	0.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	0.00	0.00	1.00
	OFFICE MANAGER	15290	A22	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST I (Office Clerk I)	10205	G21	3.00	3.00	4.00	4.00
	OFFICE SPECIALIST II (Office Clerk II)	10206	G37	3.00	2.00	1.00	1.00
	POLICE CAPTAIN	22040	L15	2.00	2.00	2.00	2.00
	POLICE LIEUTENANT	22050	L12	5.00	5.00	5.00	5.00
	POLICE OFFICER	20300	P30	66.00	66.00	66.00	68.00
	POLICE SERGEANT	22060	L09	12.00	12.00	12.00	12.00
TECHNICAL SUPPORT SUPERVISOR	15385	A24	1.00	1.00	1.00	1.00	
				101.00	101.00	101.00	103.00
FIRE 337, 339	FIRE CHIEF	16045		1.00	1.00	1.00	1.00
	DEPUTY FIRE CHIEF	16047		1.00	1.00	1.00	1.00
	FIRE BATTALION CHIEF	30160	F30	1.00	0.00	0.00	0.00
	FIRE EQUIPMENT OPERATOR	30110	F10	5.00	6.00	5.00	6.00
	FIRE INSPECTOR	30130	F20	1.00	1.00	1.00	1.00
	FIRE LIEUTENANT	30140	F15	4.00	4.00	3.00	3.00
	FIRE MARSHALL	30150	F25	0.00	0.00	0.00	1.00
	FIREFIGHTER	30120	F05	15.00	16.00	18.00	18.00
	OFFICE SPECIALIST I	10205	G21	0.00	0.00	1.00	1.00
	PT - OFFICE SPECIALIST I	11205		0.50	1.00	0.00	0.00
					28.50	30.00	30.00
INSPECTIONS & PLANNING 371, 400	BUILDING INSPECTIONS SUPERVISOR	15078	A28	1.00	1.00	1.00	1.00
	ADMINISTRATIVE AIDE	15020	A20	1.00	1.00	1.00	0.00
	BUILDING INSPECTOR	10035	G67	0.00	0.00	1.00	1.00
	BUILDING INSPECTOR II	10036	G73	1.00	1.00	1.00	1.00
	BUILDING REHAB SPECIALIST	10045	G63	1.00	1.00	0.00	0.00
	CITY PLANNER	15100	A36	1.00	1.00	1.00	1.00
	CODE ENFORCEMENT INSPECTOR	10037	G53	1.00	1.00	1.00	1.00
	COMMUNITY DEVELOPMENT SPECIALIST	15124	A20	0.00	0.00	0.00	1.00
	ELECTRICAL INSPECTOR	10090	G67	1.00	1.00	1.00	1.00
	HOUSING INSPECTOR	10115	G67	2.00	2.00	2.00	2.00
	MECHANICAL INSPECTOR	TBD	G67	0.00	0.00	0.00	1.00
	OFFICE SPECIALIST I (Office Clerk II)	10205	G21	1.00	1.00	1.00	1.00
	PLUMBING/MECHANICAL INSPECTOR	10225	G63	2.00	2.00	2.00	0.00
	PLUMBING INSPECTOR	TBD	G67	0.00	0.00	0.00	1.00
	PLANNER 1	TBD	TBD	0.00	0.00	0.00	1.00
	PRINCIPAL PLANNER	15310	A30	0.00	1.00	1.00	0.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
	PT INSPECTOR		G63	0.00	0.00	0.50	0.00
					13.00	14.00	14.50

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2016-2017</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	
PARKS & RECREATION 752, 756, 758, 761	DIRECTOR OF COMMUNITY SERV	16036		1.00	1.00	1.00	1.00	
	MAINTENANCE HELPER	10170	G21	3.00	3.00	0.00	0.00	
	MAINTENANCE I	10175	G29	2.00	2.00	2.00	2.00	
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	0.00	3.00	3.00	
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	2.00	
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	2.00	2.00	
	PARKS & FACILITIES SUPERVISOR	15300	A28	1.00	1.00	1.00	1.00	
	PARKS & FACILITIES TECHNICIAN I	10219	G37	1.00	1.00	1.00	1.00	
	PARKS & FACILITIES TECHNICIAN II	10221	G43	3.00	3.00	0.00	0.00	
	PARKS & FACILITIES TECHNICIAN III	10223	G47	2.00	2.00	0.00	0.00	
	PARKS AND FACILITIES TECHNICIAN 2	10211	G43	0.00	0.00	3.00	3.00	
	PARKS AND FACILITIES TECHNICIAN 3	10212	G47	0.00	0.00	2.00	2.00	
	RECREATION PROGRAMMER I	15345	A12	2.00	2.00	1.00	1.00	
	RECREATION PROGRAMMER II	15346	A18	2.00	2.00	2.00	2.00	
	RECREATION SUPERVISOR	15347	A28	1.00	1.00	1.00	1.00	
	SECRETARY	10260	G27	2.00	2.00	0.00	0.00	
	SPECIAL EVENTS & MKTG PROGRAMMER	15348	A12	0.00	0.00	1.00	1.00	
	PT - RECEPTIONIST (WSC)	11070		0.50	0.50	0.50	0.00	
	PT - SITE SUPERVISOR (WSC)	11090		1.00	1.00	1.00	1.00	
	PT - OFFICE SPECIALIST I (TEAM 21)	11205		0.50	0.50	0.50	0.50	
	PT - PROGRAM ASSISTANT (TEAM 21)	51124		0.50	0.50	0.50	0.50	
					23.50	23.50	23.50	24.00
	PUBLIC SERVICE 441, 445, 447, 474, 661	DIRECTOR OF PUBLIC WORKS	16060		1.00	1.00	1.00	1.00
ASSIST. DIRECTOR PW, ENGINEERING		15066	A40	1.00	1.00	1.00	1.00	
ASSIST. DIRECTOR PW, MAINTENANCE		15065	A40	1.00	1.00	1.00	1.00	
AUTOMOTIVE MECHANIC II		10026	G41	2.00	0.00	0.00	0.00	
BUILDING MAINT WORKER III		10042	G47	1.00	1.00	1.00	1.00	
CIVIL ENGINEER		15120	A28	0.00	0.00	0.00	1.00	
CONTRACT & PROCURE. SUPERVISOR		15125	A28	1.00	1.00	0.00	0.00	
ENGINEERING TECHNICIAN		10095	G53	0.00	0.00	0.00	1.00	
EQUIPMENT OPERATOR I		10100	G39	7.00	7.00	1.00	1.00	
FLEET SERVICES APPRENTICE		10120	G21	0.00	1.00	0.00	1.00	
FLEET SERVICES MASTER TECHNICIAN		10122	G49	1.00	2.00	2.00	1.00	
FLEET SERVICES SENIOR TECHNICIAN		10123	G41	0.00	1.00	1.00	1.00	
FLEET SERVICES UTILITY TECHNICIAN		10125	G29	1.00	0.00	1.00	1.00	
MAINTENANCE II		10176	G33	13.00	9.00	3.00	3.00	
MAINTENANCE HELPER		10170	G21	3.00	7.00	0.00	1.00	
MAINTENANCE TECHNICIAN 1		10180	G33	0.00	0.00	13.00	13.00	
MAINTENANCE TECHNICIAN 2		10181	G45	0.00	0.00	11.00	10.00	
MAINTENANCE WORKER II		10185	G37	2.00	2.00	0.00	0.00	
MOTOR POOL SUPERVISOR		15280	A28	1.00	1.00	1.00	1.00	
OFFICE MANAGER		15290	A22	1.00	1.00	1.00	0.00	
OFFICE SPECIALIST I		10205	G21	1.00	1.00	1.00	0.00	
OFFICE SPECIALIST II		10206	G37	1.00	1.00	1.00	2.00	
PUBLIC SERVICES SUPERVISOR		15320	A28	0.00	0.00	3.00	3.00	
PUBLIC SERVICES CREW LEADER		10259	G57	0.00	0.00	4.00	4.00	
PUBLIC WORKS SUPERVISOR		15330	A28	2.00	2.00	0.00	0.00	
SENIOR CIVIL ENGINEER		15360	A34	1.00	1.00	1.00	1.00	
SENIOR CREW LEADER		10281	G55	5.00	4.00	0.00	0.00	
SENIOR ENGINEERING TECH		10284	G63	2.00	2.00	2.00	2.00	
SHOP FOREMAN		15370	A24	0.00	1.00	0.00	0.00	
TRAFFIC MAINTENANCE I		10295	G29	0.00	1.00	0.00	0.00	
TRAFFIC MAINTENANCE II		10296	G33	3.00	2.00	0.00	0.00	
TRAFFIC MAINTENANCE ELECTRICIAN		10298	G55	0.00	0.00	2.00	2.00	
TRAFFIC MAINTENANCE TECH II		10301	G55	2.00	2.00	0.00	0.00	
TRAFFIC SAFETY FOREMAN	15390	A24	0.00	0.00	1.00	1.00		
PT - ENGINEERING TECH	11065		0.50	0.50	0.50	0.50		
PT - FLEET MAINT PARTS SPECIALIST	11055		0.50	0.50	0.50	0.50		
PT - PUBLIC SERVICE	11056		0.50	0.50	0.50	1.50		
				54.50	54.50	54.50	56.50	

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2016-2017</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>
UTILITIES 590, 591	DEPUTY DIRECTOR OF PW	15170	A48	1.00	1.00	1.00	1.00
	ASSET MGMT COORDINATOR (grant funded)	10021	G71	1.00	1.00	1.00	0.00
	BIO-SOLIDS OPERATIONS COORD.	10330	G59	1.00	1.00	1.00	0.00
	BUILDING MAINTENANCE WORKER II	10041	G37	2.00	2.00	2.00	1.00
	BUILDING MAINTENANCE TECHNICIAN	10038	G43	0.00	0.00	0.00	1.00
	CHEMIST	10058	G71	2.00	2.00	2.00	2.00
	CUSTODIAN	10078	G21	1.00	1.00	1.00	1.00
	ENVIRONMENTAL SERVICE INSPECTOR	10135	G63	2.00	2.00	2.00	3.00
	ENVIRONMENTAL SERVICE SUPERVISOR	15247	A28	1.00	1.00	1.00	1.00
	ENVIRONMENTAL SERVICE SPECIALIST	10130	G55	1.00	1.00	1.00	1.00
	INSTRUMENT TECHNICIAN	10140	G55	2.00	2.00	0.00	0.00
	LABORATORY SERVICES MANAGER	15270	A36	1.00	1.00	1.00	1.00
	LABORATORY TECHNICIAN I	10153	G55	2.00	3.00	3.00	2.00
	LABORATORY TECHNICIAN II	10154	G63	3.00	2.00	2.00	3.00
	MAINTENANCE TECHNICIAN 2	10181	G45	0.00	0.00	6.00	3.00
	MAINTENANCE TECHNICIAN 3	10182	G55	0.00	0.00	11.00	13.00
	OFFICE SPECIALIST I	10205	G21	0.00	1.00	1.00	1.00
	SECRETARY II	10263	G41	2.00	1.00	1.00	1.00
	SHOP FOREMAN	15370	A24	2.00	2.00	2.00	2.00
	UTILITY MAINTENANCE I	10320	G45	8.00	8.00	0.00	0.00
	UTILITY MAINTENANCE II	10321	G55	7.00	7.00	0.00	1.00
	UTILITY MAINTENANCE III	10322	G63	2.00	2.00	0.00	0.00
	UTILITY MAINTENANCE ELECTRICIAN	10325	G67	0.00	0.00	2.00	2.00
	UTILITY MAINTENANCE MANAGER	15405	A36	1.00	1.00	1.00	1.00
	UTILITY PLANT OPERATOR I	10356	G45	6.00	7.00	2.00	2.00
	UTILITY PLANT OPERATOR II	10355	G59	8.00	7.00	12.00	12.00
	UTILITY PLANT SUPERINTENDENT	15430	A40	2.00	2.00	2.00	2.00
PT - COURIER	11030		1.00	1.00	1.00	1.00	
			59.00	59.00	59.00	58.00	
			343.00	344.50	346.00	354.00	

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 101 General Fund				
Revenue				
Taxes	\$ 11,671,394	\$ 11,671,394	\$ 11,881,583	\$ 12,467,366
Licenses and Permits	1,295,000	1,295,000	1,109,000	1,050,000
Federal Grants	-	334,962	251,168	-
State Grants	6,855,849	6,958,724	7,271,282	7,376,848
Contributions from Local Units	268,073	437,684	384,073	283,680
Charges for Service	3,671,200	3,671,200	3,674,039	3,609,923
Fines and Forfeitures	1,700,000	1,700,000	1,700,000	1,700,000
Interest and Rentals	75,770	75,770	277,646	292,280
Other Revenues	83,900	99,107	175,058	134,300
Other Financing Sources	6,985,068	6,985,068	6,829,858	7,180,480
Revenue Totals	<u>32,606,254</u>	<u>33,228,909</u>	<u>33,553,707</u>	<u>34,094,877</u>
Expenditures				
Personnel Services	24,737,845	25,185,066	24,292,458	26,909,764
Supplies	597,911	614,211	605,876	623,751
Other Services and Charges	7,208,096	7,689,802	7,350,887	7,247,290
Capital Outlay	184,400	573,203	567,774	664,500
Transfers Out	-	-	-	-
Expenditure Totals	<u>32,728,252</u>	<u>34,062,281</u>	<u>32,816,995</u>	<u>35,445,305</u>
Fund Total	(121,998)	(833,372)	736,712	(1,350,428)
Fund Balance, Beginning	<u>10,194,886</u>	<u>10,194,886</u>	<u>10,194,886</u>	<u>10,931,598</u>
Fund Balance, Ending	<u>\$ 10,072,888</u>	<u>\$ 9,361,514</u>	<u>\$ 10,931,598</u>	<u>\$ 9,581,170</u>

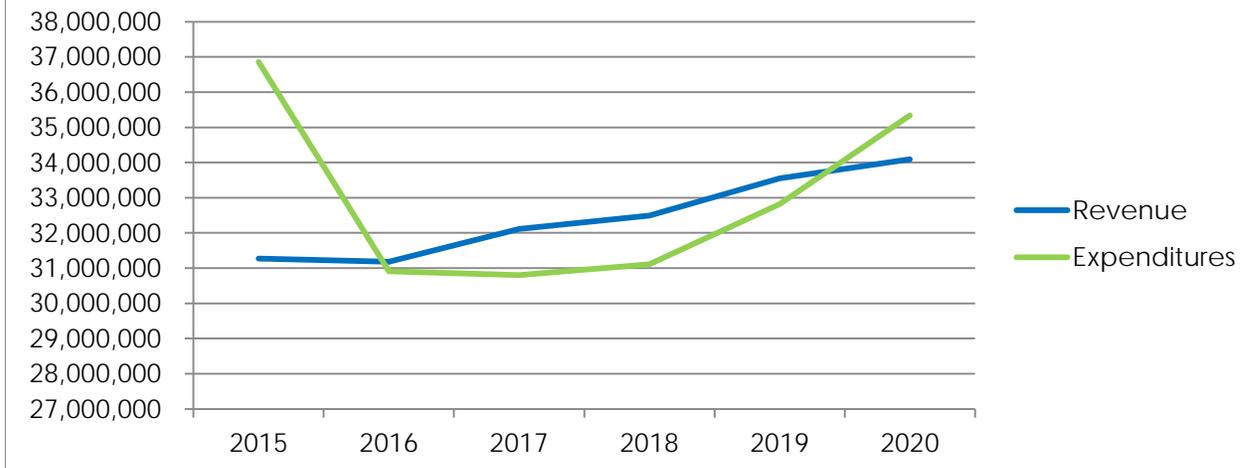
Expenditure detail by program - See Next Page

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Expenditure detail by program				
10100-City Council	\$ 114,807	\$ 115,807	\$ 112,857	\$ 140,645
10300-City Council - Communication	59,000	59,000	53,400	37,900
13600-District Court	1,654,556	1,676,928	1,711,042	1,732,963
13610-District Court - Building	284,610	326,893	288,610	290,520
15100-District Court - Probation	404,594	677,080	539,947	403,020
17200-City Manager	1,198,059	1,198,059	1,185,565	1,549,470
20100-Finance - Accounting	938,281	938,281	883,793	990,210
25300-Finance - Treasurer	370,637	370,637	352,675	391,486
73200-Finance - Cable TV Commissior	600,000	600,000	509,000	500,000
20900-Assessor	761,899	861,899	714,763	855,198
24700-Assessor - Board of Review	7,251	7,251	2,747	7,251
21000-Attorney - Legal Services	500,000	706,650	653,940	655,896
19100-City Clerk - Election	109,079	144,429	126,134	120,331
21500-City Clerk	546,393	546,393	518,086	575,924
24800-Purchasing - Central Services	108,766	108,766	108,011	108,766
26500-Purchasing - City Hall	2,430	2,430	2,430	1,230
25800-Information Technology	1,760,897	1,766,397	1,625,775	1,854,445
26700-Facilities Maintenance	356,016	356,016	365,568	447,887
30500-Police - Administration Services	1,749,907	1,790,065	1,478,040	1,506,008
30610-Police - Building	397,208	404,098	389,443	455,338
30700-Police - Records Management	404,373	403,373	362,695	383,347
31000-Police - Detective Bureau	2,666,050	2,668,150	2,719,607	2,837,812
31200-Police - Forensic Science Unit	704,339	710,537	700,933	705,423
31500-Police - Patrol	9,137,349	9,203,816	9,178,010	10,044,057
31506-Police - OHSP - Strategic Traffic	-	166,000	82,545	-
31600-Police - Crossing Guard	77,182	79,387	79,387	84,440
31700-Police - Senior Volunteer	15,655	9,955	12,400	11,150
32000-Police - Training	80,000	80,000	80,000	120,400
32100-Police - ACT 302 Training Fund:	16,900	32,224	16,110	15,000
32500-Police - Communications/Dispat	614,380	615,380	615,380	632,720
33400-Police - Jail	365,742	365,742	365,742	365,742
33700-Fire - Administration Services	410,109	444,059	421,488	460,397
33800-Fire - Buildings	200,808	202,593	206,803	550,033
33900-Fire - Fighting	4,318,258	4,494,005	4,396,452	4,508,910
33901-Fire - Dual Empl. Reserves	211,387	210,537	97,061	207,658
33902-Fire - Fighting - Paid on Call	162,014	159,664	132,160	161,663
34100-Fire - Prevention	143,016	143,016	145,283	283,396
42600-Fire - Civil Defense	7,190	8,690	8,181	8,325
40000-Planning	462,547	592,547	585,150	455,566
72800-Economic Development	20,000	20,000	20,000	20,000
44612-Public Works - Kentwood Hwys/	1,575	1,575	-	1,580
44613-Public Works - Other Govt/Agen	4,908	4,908	744	3,158
44800-Public Works - Street Lighting	770,080	770,080	950,073	950,040
75300-Community Outreach Programs	10,000	18,965	18,965	10,000
	<u>\$ 32,728,252</u>	<u>\$ 34,062,281</u>	<u>\$ 32,816,995</u>	<u>\$ 35,445,305</u>

General Fund



2020 Revenue Estimate Highlights:

- | | |
|-----------------------|--|
| Taxable Value | <ul style="list-style-type: none"> ● Estimated tax revenue of \$12,467,366 - a 5.4% increase over 2019 including the CPI increase of 2.4% and assessments on new construction |
| State Shared Revenue | <ul style="list-style-type: none"> ● Estimate of \$7,162,398 including EVIP - A 2.7% increase over 2019 estimate |
| District Court Income | <ul style="list-style-type: none"> ● 2018 and 2019 estimates are \$1,700,000 |
| Administrative Fee | <ul style="list-style-type: none"> ● Decrease of \$64,116 compared to 2019 |
| Transfers | <ul style="list-style-type: none"> ● Increase of \$195,000 from the Police, Fire and Public Safety Millages, reflecting the increase in taxable values |

2020 Expenditure Highlights Compared to 2019:

City Council	<ul style="list-style-type: none"> ● Includes \$20,000 for a community survey
City Manager	<ul style="list-style-type: none"> ● Includes \$201,800 for two new positions, an Office Specialist and Communications/Special Events position ● Includes \$15,000 for Respect in the Workplace training ● Includes \$11,300 for office reconfiguration
Cable TV Commission	<ul style="list-style-type: none"> ● Represents 50% of collections
Assessing	<ul style="list-style-type: none"> ● Includes changing one part time position to full time status
Clerk	<ul style="list-style-type: none"> ● Continuing to budget for 3 full elections
Information Technology	<ul style="list-style-type: none"> ● Includes \$163,000 in planned computer, monitor, server, other replacements ● Includes \$350,000 in software expenses
Police	<ul style="list-style-type: none"> ● Includes \$120,000 for continuation of cadet program, with eight cadets ● Includes \$50,000 for Decision Making simulator ● Includes \$224,500 in wages and fringe benefits for two new police officers ● Capital outlay of \$45,000 to be spent from the Drug Forfeiture Fund for electronic investigative tools and external vest/equipment carriers ● Added: Pistol Range Target System upgrade for \$50,000
Fire	<ul style="list-style-type: none"> ● Includes \$96,150 in wages and fringe benefits for one new firefighter ● Includes \$36,000 in additional tuition reimbursement ● Includes \$64,500 in capital outlay for security card access readers for all four stations, overhead door and opener replacements at 36th Street station, and a turnout gear rack replacement at Gezon station ● Added: Training Center pavement replacement for \$500,000
Planning	<ul style="list-style-type: none"> ● Includes \$109,000 in wages and fringe benefits for a new Planning Aide position ● Includes \$20,000 for The Right Place; cost in past years was split with the Economic Development Corp (EDC) which no longer has available funding
Various Facilities	<ul style="list-style-type: none"> ● Added: Court Garage roof replacement for \$75,000 and Council Chambers A/V upgrade for \$75,000
Community Outreach	<ul style="list-style-type: none"> ● Includes \$10,000 for the CEC fireworks

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

	FYE Estimate <u>2019</u>	Budget <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
Beginning Reserves	10,194,886	10,931,598	9,581,170	8,068,762	6,536,109	4,978,095
Revenues	33,553,707	34,094,877	34,897,378	35,713,533	36,552,736	37,415,197
Expenses	32,816,995	35,445,305	36,409,786	37,246,186	38,110,750	39,000,363
Surplus or (Deficit)	736,712	(1,350,428)	(1,512,408)	(1,532,653)	(1,558,014)	(1,585,166)
Ending Reserves	10,931,598	9,581,170	8,068,762	6,536,109	4,978,095	3,392,929
Fund Balance as a % of Exp	33.3%	27.0%	22.2%	17.5%	13.1%	8.7%

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.6%	6.7%	6.3%	6.3%

INCLUDES \$500,000 IN CAPITAL OUTLAY AND \$285,000 IN ADDITIONAL OPEB EXPENSE FOR 2021-2024

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

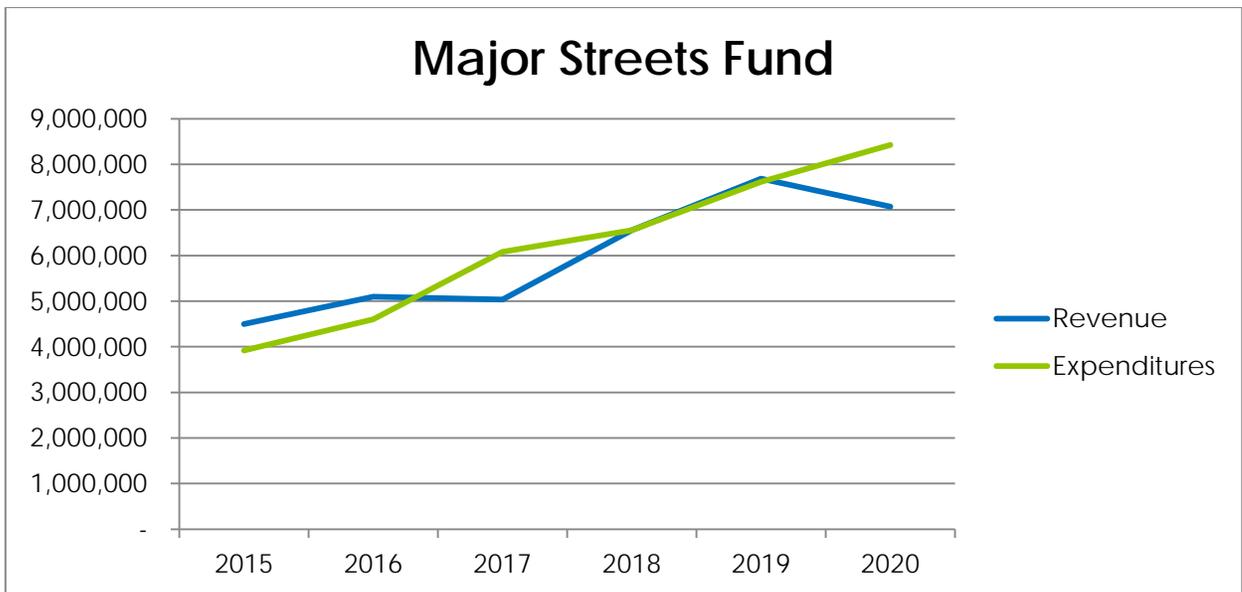
	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 110 Allocation Fund				
Revenue				
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel Services	1,478,601	1,478,601	1,378,485	163,853
Supplies	11,200	11,200	10,700	1,800
Other Services and Charges	154,600	154,600	149,570	10,844
Capital Outlay	17,050	17,050	14,000	-
Transfers Out	(1,661,451)	(1,661,451)	(1,552,755)	(176,497)
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	-	-	-	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditure detail by program (before transfers out)				
22800-HR/Risk Management	\$ 230,635	\$ 230,635	\$ 150,641	\$ 176,497
44100-Public Works - Administration	697,950	697,950	683,826	-
44700-Public Works - Engineering	732,866	732,866	718,288	-
	<u>\$ 1,661,451</u>	<u>\$ 1,661,451</u>	<u>\$ 1,552,755</u>	<u>\$ 176,497</u>

Beginning in fiscal year 2020 PW Administration and Engineering will no longer be accounted for in the Allocation Fund. These charges will be accounted for directly in the individual public works related funds.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 202 Major Streets Fund				
Revenue				
Licenses and Permits	\$ 275,000	\$ 275,000	\$ 280,000	\$ 280,000
Federal Grants	-	-	-	-
State Grants	5,600,000	5,600,000	6,106,500	6,700,000
Charges for Service	-	-	40,000	30,000
Interest and Rentals	13,000	13,000	30,000	30,000
Other Revenues	32,000	32,000	30,000	30,000
Transfers	4,200,000	4,200,000	1,200,000	-
Revenue Totals	<u>10,120,000</u>	<u>10,120,000</u>	<u>7,686,500</u>	<u>7,070,000</u>
Expenditures				
Personnel Services	1,192,692	1,192,692	1,083,935	1,417,284
Supplies	493,250	493,250	477,800	534,660
Other Services and Charges	1,931,114	1,958,854	1,746,879	1,704,026
Capital Outlay	8,200,000	6,854,353	3,710,000	4,770,000
Other Financing Sources	-	1,500,000	600,000	-
Expenditure Totals	<u>11,817,056</u>	<u>11,999,149</u>	<u>7,618,614</u>	<u>8,425,970</u>
Fund Total	(1,697,056)	(1,879,149)	67,886	(1,355,970)
Fund Balance, Beginning	<u>3,163,058</u>	<u>3,163,058</u>	<u>3,163,058</u>	<u>3,230,944</u>
Fund Balance, Ending	<u>\$ 1,466,001</u>	<u>\$ 1,283,908</u>	<u>\$ 3,230,944</u>	<u>\$ 1,874,974</u>
Expenditure detail by program				
46300-Street Maintenance	\$ 9,458,787	\$ 8,138,140	\$ 4,890,963	\$ 6,280,361
47400-Traffic Services	1,002,389	1,005,129	978,845	1,088,973
47800-Winter Maintenance	771,565	771,565	686,751	817,432
48300-Street Administration	584,315	584,315	462,055	239,204
48400-Transfers to Local Streets	-	1,500,000	600,000	-
	<u>\$ 11,817,056</u>	<u>\$ 11,999,149</u>	<u>\$ 7,618,614</u>	<u>\$ 8,425,970</u>



2020 Revenue Estimate Highlights:

- State M.V.H.F. Revenue • Estimated revenue of \$6,700,000 - A \$593,000 increase (9.7%) over the 2019 estimate
- Transfers • In 2019 a transfer from the Capital Improvement Fund will be recognized in the Major Street Fund to offset the capital outlay also being transferred. Both transactions allow the City to meet the administrative cap required of Act 51.
 • 2019 transfer estimate is \$1,200,000

2020 Expenditure Highlights Compared to 2019:

- Street Maintenance • Continued emphasis on durapatching and crack sealing programs
 • Includes \$100,000 to clean out sediment from beneath the Byron Center/Buck Creek bridge
 • Capital outlay of \$4,770,000 includes \$4,470,000 in resurfacing throughout the City, \$100,000 for the 44th St/Byron Center right turn lane (SE) and \$200,000 for 54th Street Meijer access project
-
- Traffic Services • No major changes in expected expenditures
-
- Winter Maintenance • Increase of \$40,000 in supplies due to the increase in salt prices per ton
-
- Street Administration • No transfer to Local Streets anticipated for 2020
 • Decrease of \$88,000 in General Fund administrative fees compared to FY 2019 budget
-
- Overall • Beginning in FY 2020 the engineering and public works administrative fees will be allocated directly to the other activities (Street Maintenance, Traffic and Winter Maintenance) rather than charged as an administrative fee, allowing the City to stay within the required admin fee cap of Act 51
 • The percentage charged to the public works department for pension continues to include an extra 10% to fund the OPEB annual contribution

**City of Wyoming
Major Streets Fund
The Essential 5 X 5 Budget**

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	3,163,058	3,230,944	1,874,974	1,742,973	1,571,772	1,359,385
Revenues	7,686,500	7,070,000	7,049,071	7,048,216	7,045,705	7,047,309
Expenses	7,618,614	8,425,970	7,181,072	7,219,417	7,258,091	7,298,390
Surplus or (Deficit)	67,886	(1,355,970)	(132,002)	(171,201)	(212,387)	(251,081)
Ending Reserves	3,230,944	1,874,974	1,742,973	1,571,772	1,359,385	1,108,304

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

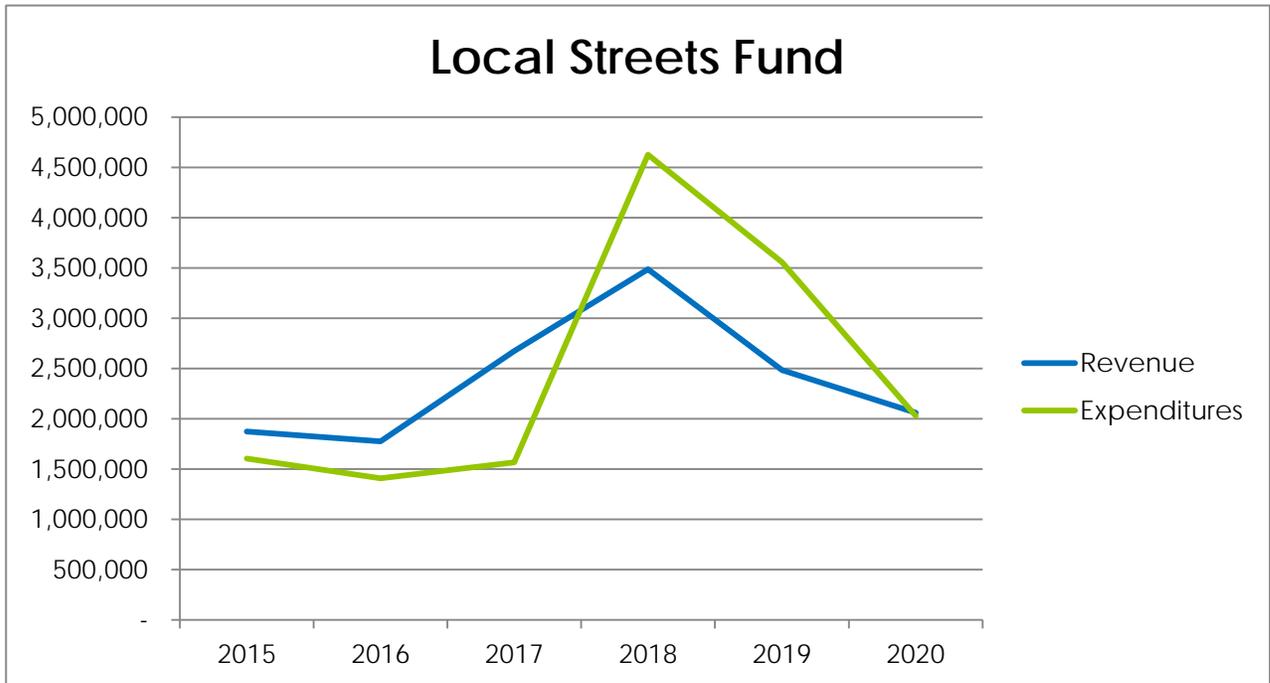
Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc	6.6%	6.7%	6.3%	6.3%		

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 203 Local Streets Fund				
Revenue				
Licenses and Permits	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Federal Grants	-	-	-	-
State Grants	1,700,000	1,700,000	1,813,410	2,000,000
Charges for Service	-	-	25,000	15,000
Interest and Rentals	5,000	5,000	5,000	5,000
Other Revenues	10,000	10,000	15,400	15,000
Other Financing Sources	-	2,000,000	600,000	-
Revenue Totals	<u>1,740,000</u>	<u>3,740,000</u>	<u>2,483,810</u>	<u>2,060,000</u>
Expenditures				
Personnel Services	829,131	829,131	799,678	880,834
Supplies	167,640	167,640	161,940	179,640
Other Services and Charges	914,345	929,345	743,694	969,827
Capital Outlay	-	2,146,461	1,850,000	-
Expenditure Totals	<u>1,911,116</u>	<u>4,072,577</u>	<u>3,555,312</u>	<u>2,030,301</u>
Fund Total	(171,116)	(332,577)	(1,071,502)	29,699
Fund Balance, Beginning	<u>1,440,969</u>	<u>1,440,969</u>	<u>1,440,969</u>	<u>369,467</u>
Fund Balance, Ending	<u>\$ 1,269,853</u>	<u>\$ 1,108,392</u>	<u>\$ 369,467</u>	<u>\$ 399,166</u>
Expenditure detail by program				
46300-Street Maintenance	\$ 856,642	\$ 3,015,103	\$ 2,581,051	\$ 889,327
47400-Traffic Services	346,308	346,308	365,303	360,939
47800-Winter Maintenance	615,253	618,253	516,045	673,888
48300-Street Administration	92,913	92,913	92,913	106,147
	<u>\$ 1,911,116</u>	<u>\$ 4,072,577</u>	<u>\$ 3,555,312</u>	<u>\$ 2,030,301</u>



2020 Revenue Estimate Highlights:

- State M.V.H.F. Revenue • Estimated revenue of \$2,000,000 - A \$186,500 increase (10.2%) over the 2019 estimate
- Transfers • Transfers in 2019 include \$600,000 from Major Street Fund

2020 Expenditure Highlights Compared to 2019:

- | | |
|-----------------------|---|
| Street Maintenance | <ul style="list-style-type: none"> Continued emphasis on durapatching and crack sealing programs Increase of \$13,500 in repairs and maintenance 2019 includes \$1,850,000 in resurfacing |
| Traffic Services | <ul style="list-style-type: none"> No major changes in expected expenditures |
| Winter Maintenance | <ul style="list-style-type: none"> Increase of \$20,000 in motor pool rental and maintenance fees, mainly due to replacement of trucks now including new salting/brine equipment to help reduce dependence on more expensive rock salt |
| Street Administration | <ul style="list-style-type: none"> Increase of \$13,200 in administrative fee |
| Overall | <ul style="list-style-type: none"> Beginning in FY 2020 the engineering and public works administrative fees will be allocated directly to the other activities (Street Maintenance, Traffic and Winter Maintenance) rather than charged as an administrative fee, allowing the City to stay within the required admin fee cap of Act 51 The percentage charged to the public works department for pension continues to include an extra 10% to fund the OPEB annual contribution |

**City of Wyoming
Local Streets Fund
The Essential 5 X 5 Budget**

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	1,440,969	369,467	399,166	398,090	373,596	323,228
Revenues	2,483,810	2,060,000	2,049,915	2,050,244	2,047,870	2,048,518
Expenses	3,555,312	2,030,301	2,050,992	2,074,738	2,098,239	2,122,946
Surplus or (Deficit)	(1,071,502)	29,699	(1,076)	(24,493)	(50,369)	(74,428)
Ending Reserves	369,467	399,166	398,090	373,596	323,228	248,799

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities	0.0%	0.0%	0.0%	0.0%		
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.6%	6.7%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 205 Public Safety Fund				
Revenue				
Taxes	\$ 2,652,481	\$ 2,652,481	\$ 2,615,700	\$ 2,773,670
Interest and Rentals	4,500	4,500	13,500	13,500
Revenue Totals	<u>2,656,981</u>	<u>2,656,981</u>	<u>2,629,200</u>	<u>2,787,170</u>
Expenditures				
Transfers Out	<u>2,656,981</u>	<u>2,656,981</u>	<u>2,642,958</u>	<u>2,787,170</u>
Expenditure Totals	<u>2,656,981</u>	<u>2,656,981</u>	<u>2,642,958</u>	<u>2,787,170</u>
Fund Total	-	-	(13,758)	-
Fund Balance, Beginning	<u>13,758</u>	<u>13,758</u>	<u>13,758</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 13,758</u>	<u>\$ 13,758</u>	<u>\$ -</u>	<u>\$ -</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 206 Fire Fund				
Revenue				
Taxes	\$ 1,602,056	\$ 1,602,056	\$ 1,535,660	\$ 1,630,110
Interest and Rentals	2,800	2,800	7,750	7,750
Revenue Totals	<u>1,604,856</u>	<u>1,604,856</u>	<u>1,543,410</u>	<u>1,637,860</u>
Expenditures				
Transfers Out	<u>1,604,856</u>	<u>1,604,856</u>	<u>1,551,675</u>	<u>1,637,860</u>
Expenditure Totals	<u>1,604,856</u>	<u>1,604,856</u>	<u>1,551,675</u>	<u>1,637,860</u>
Fund Total	-	-	(8,265)	-
Fund Balance, Beginning	<u>8,265</u>	<u>8,265</u>	<u>8,265</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 8,265</u>	<u>\$ 8,265</u>	<u>\$ -</u>	<u>\$ -</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

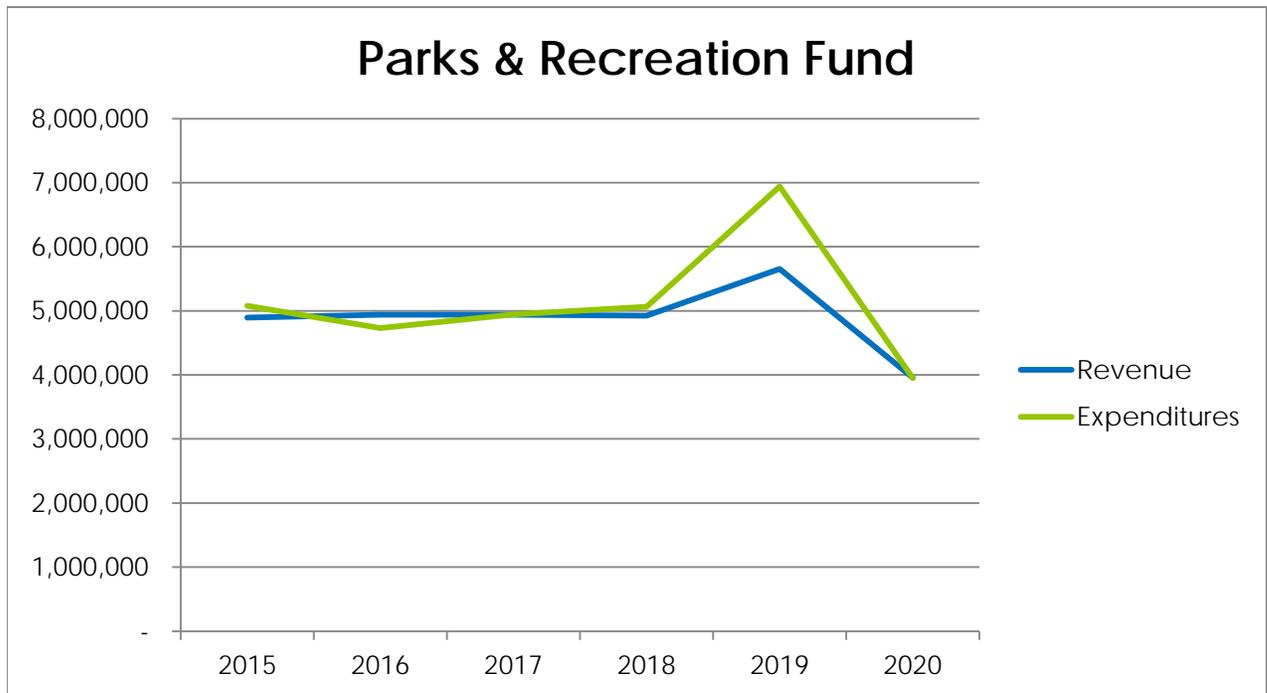
Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 207 Police Fund				
Revenue				
Taxes	\$ 2,668,431	\$ 2,668,431	\$ 2,559,800	\$ 2,717,550
Interest and Rentals	4,800	4,800	12,900	12,900
Revenue Totals	<u>2,673,231</u>	<u>2,673,231</u>	<u>2,572,700</u>	<u>2,730,450</u>
Expenditures				
Transfers Out	<u>2,673,231</u>	<u>2,673,231</u>	<u>2,585,225</u>	<u>2,730,450</u>
Expenditure Totals	<u>2,673,231</u>	<u>2,673,231</u>	<u>2,585,225</u>	<u>2,730,450</u>
Fund Total	-	-	(12,525)	-
Fund Balance, Beginning	<u>12,525</u>	<u>12,525</u>	<u>12,525</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 12,525</u>	<u>\$ 12,525</u>	<u>\$ -</u>	<u>\$ -</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 208 Parks and Recreation Fund				
Revenue				
Taxes	\$ 3,174,273	\$ 3,174,273	\$ 3,071,825	\$ 3,260,265
Federal Grants	175,274	1,656,019	1,656,022	205,070
State Grants	-	270,427	300,000	-
Contributions from Local Units	-	-	-	-
Charges for Service	297,500	301,377	292,580	319,207
Interest and Rentals	19,525	19,525	39,930	40,225
Other Revenues	125,620	138,657	141,580	131,260
Transfers	-	150,000	150,000	-
Revenue Totals	<u>3,792,192</u>	<u>5,710,278</u>	<u>5,651,937</u>	<u>3,956,027</u>
Expenditures				
Personnel Services	2,315,517	3,631,923	3,571,417	2,610,870
Supplies	125,570	201,870	196,370	125,022
Other Services and Charges	1,201,043	1,311,710	1,227,805	1,187,720
Capital Outlay	78,100	1,952,223	1,946,750	29,720
Expenditure Totals	<u>3,720,230</u>	<u>7,097,726</u>	<u>6,942,342</u>	<u>3,953,332</u>
Fund Total	71,962	(1,387,448)	(1,290,405)	2,695
Fund Balance, Beginning	<u>1,488,639</u>	<u>1,488,639</u>	<u>1,488,639</u>	<u>198,234</u>
Fund Balance, Ending	<u>\$ 1,560,601</u>	<u>\$ 101,191</u>	<u>\$ 198,234</u>	<u>\$ 200,929</u>
Expenditure detail by program				
75200-Parks and Rec Administration	\$ 728,109	\$ 732,084	\$ 705,684	\$ 770,337
75600-Parks and Rec - Facilities	1,920,679	3,777,878	3,723,674	1,947,594
75800-Parks and Rec - Senior Center	386,477	439,671	392,436	448,413
76100-Recreation	509,691	509,691	486,488	581,900
76109-21st Century Cohort H	-	18,084	13,742	-
76110-21st Century Cohort I-1	87,637	532,762	532,762	29,301
76111-21st Century Cohort I-2	87,637	535,219	535,219	29,302
76112-21st Century Cohort K	-	552,337	552,337	146,485
	<u>\$ 3,720,230</u>	<u>\$ 7,097,726</u>	<u>\$ 6,942,342</u>	<u>\$ 3,953,332</u>



2020 Revenue Estimate Highlights:

- | | |
|---------------|--|
| Taxable Value | <ul style="list-style-type: none"> ● Estimated tax revenue of \$3,260,265 - A 2.7% increase based on a CPI increase of 2.4% and assessments on new construction |
| Grant Revenue | <ul style="list-style-type: none"> ● 2019 estimate includes \$1,956,022 in grant revenues from AAAWM Transportation (Go Bus), Team 21, and the State of Michigan ● Grants are budgeted as approved throughout the fiscal year; the 2019 budget reflects a decrease of \$1,750,952 in grant revenue because the grants will not be received and approved until after the fiscal year begins |

2020 Expenditure Highlights Compared to 2019:

- | | |
|----------------|---|
| Administration | <ul style="list-style-type: none"> ● Increase of \$25,400 in administrative fee ● Increase of \$6,000 in building rent fee to General Fund ● Includes \$4,440 in capital outlay for computer equipment |
| Facility | <ul style="list-style-type: none"> ● Includes \$5,000 for crack sealing of parking lots ● Includes \$10,000 for tree planting ● FY 2019 included multiple capital outlay projects, including \$1,774,300 for Ideal Park improvements |
| Senior Center | <ul style="list-style-type: none"> ● Includes changing one part time position to full time status ● Includes \$5,280 for computer lab replacement equipment ● Includes \$10,000 for HVAC replacement |
| Recreation | <ul style="list-style-type: none"> ● No major changes in expected expenditures |

**City of Wyoming
Parks and Recreation Fund
The Essential 5 X 5 Budget**

	<u>FYE Estimate</u> <u>2019</u>	<u>Budget</u> <u>2020</u>	<u>Projected</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>
Beginning Reserves	1,488,639	198,234	200,929	373,889	596,976	871,614
Revenues	5,651,937	3,956,027	3,857,247	3,957,964	4,061,793	4,168,148
Expenses	6,942,342	3,953,332	3,684,287	3,734,877	3,787,155	3,836,982
Surplus or (Deficit)	(1,290,405)	2,695	172,960	223,087	274,638	331,165
Ending Reserves	198,234	200,929	373,889	596,976	871,614	1,202,780

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

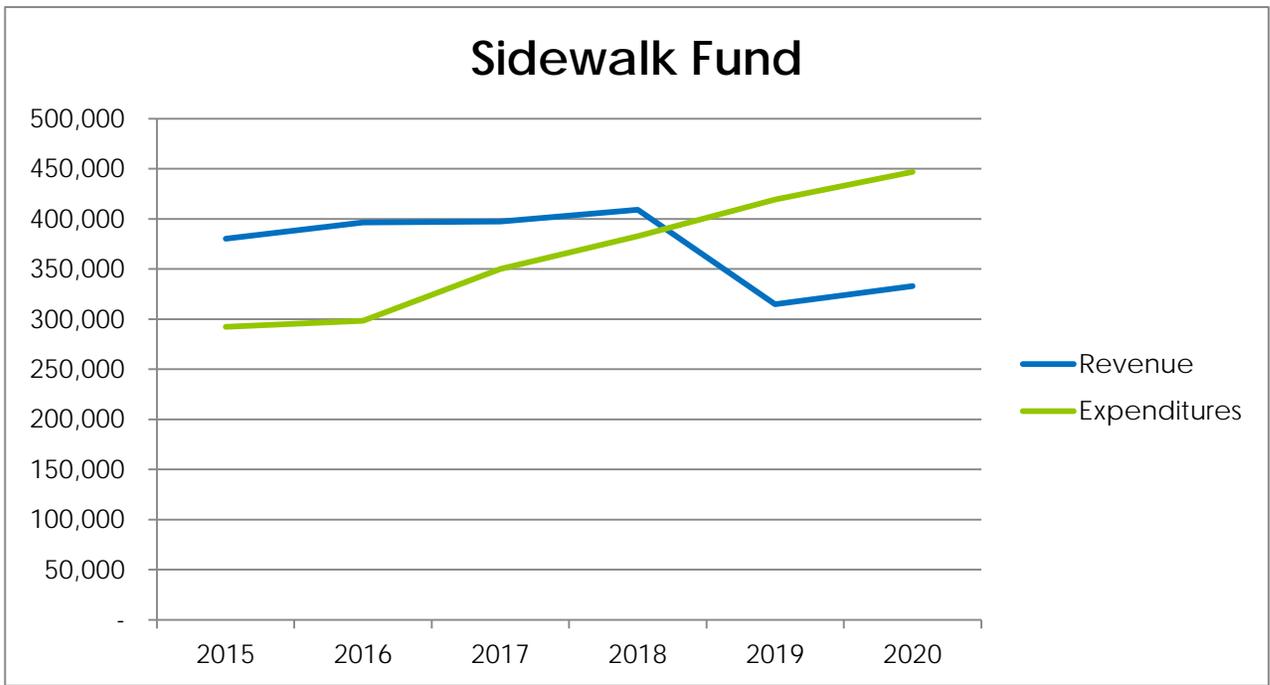
Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities	0.0%	0.0%	0.0%	0.0%		
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.6%	6.7%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 211 Sidewalk Fund				
Revenue				
Taxes	\$ 316,392	\$ 316,392	\$ 308,010	\$ 325,920
Interest and Rentals	1,700	1,700	6,900	6,900
Revenue Totals	<u>318,092</u>	<u>318,092</u>	<u>314,910</u>	<u>332,820</u>
Expenditures				
Personnel Services	35,322	35,322	33,826	43,119
Supplies	3,000	3,000	3,500	4,000
Other Services and Charges	378,703	378,703	381,893	399,632
Expenditure Totals	<u>417,025</u>	<u>417,025</u>	<u>419,219</u>	<u>446,751</u>
Fund Total	(98,933)	(98,933)	(104,309)	(113,931)
Fund Balance, Beginning	<u>378,578</u>	<u>378,578</u>	<u>378,578</u>	<u>274,269</u>
Fund Balance, Ending	<u>\$ 279,645</u>	<u>\$ 279,645</u>	<u>\$ 274,269</u>	<u>\$ 160,338</u>
Expenditure detail by program				
17500-Administration	\$ 22,991	\$ 22,991	\$ 22,991	\$ 26,560
44200-Snow Removal	320,000	320,000	318,000	330,000
44210-Sidewalk Repair	74,034	74,034	78,228	90,191
	<u>\$ 417,025</u>	<u>\$ 417,025</u>	<u>\$ 419,219</u>	<u>\$ 446,751</u>



2020 Revenue Estimate Highlights:

Taxable Value • Estimated tax revenue of \$332,820 - Decrease in revenue beginning in FY 2019 reflects movement of .05 mills from Sidewalk Fund to Yard Waste Fund

2020 Expenditure Highlights Compared to 2019:

Administration	• Increase of \$3,500 in administrative fee
Snow Removal	• Increase of \$10,000 due to increase in the contract for plowing
Sidewalk Repair	• Increase of \$7,360 in repairs and motor pool expenses

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

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	378,578	274,269	160,338	54,861	(41,909)	(129,711)
Revenues	314,910	332,820	342,736	352,947	363,464	374,295
Expenses	419,219	446,751	448,213	449,717	451,267	452,863
Surplus or (Deficit)	(104,309)	(113,931)	(105,477)	(96,770)	(87,803)	(78,568)
Ending Reserves	274,269	160,338	54,861	(41,909)	(129,711)	(208,280)

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

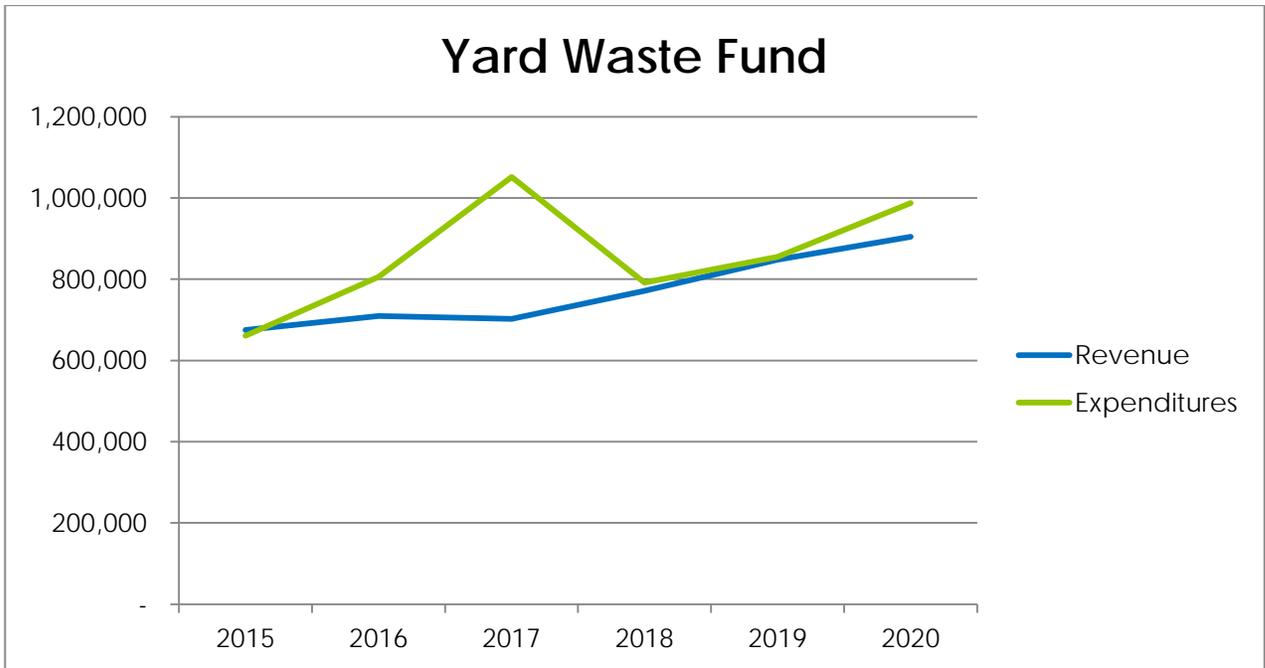
Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.6%	6.7%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 230 Solid Waste Disposal Fund				
Revenue				
Taxes	\$ 844,909	\$ 844,909	\$ 831,345	\$ 887,665
Interest and Rentals	3,000	3,000	16,700	16,700
Reimbursements	-	-	-	-
Revenue Totals	<u>847,909</u>	<u>847,909</u>	<u>848,045</u>	<u>904,365</u>
Expenditures				
Personnel Services	241,065	241,065	226,580	312,813
Supplies	4,000	4,000	1,500	3,100
Other Services and Charges	692,101	692,101	626,635	621,383
Capital Outlay	-	-	-	50,000
Expenditure Totals	<u>937,166</u>	<u>937,166</u>	<u>854,715</u>	<u>987,296</u>
Fund Total	(89,257)	(89,257)	(6,670)	(82,931)
Fund Balance, Beginning	<u>525,765</u>	<u>525,765</u>	<u>525,765</u>	<u>519,095</u>
Fund Balance, Ending	<u>\$ 436,508</u>	<u>\$ 436,508</u>	<u>\$ 519,095</u>	<u>\$ 436,164</u>



2020 Revenue Estimate Highlights:

- Taxable Value
- Estimated tax revenue of \$887,665 - Increase in revenue beginning FY 2019 reflects movement of .05 mills from Sidewalk Fund to Yard Waste Fund

2020 Expenditure Highlights Compared to 2019:

- Administration
- Decrease of \$14,100 in general fund administrative fees
 - Beginning in FY 2020 the engineering and public works administrative fees will be allocated directly to the other activities (Yard Waste Disposal) rather than charged as an administrative fee due to Act 51 for the Streets funds
-
- Yard Waste Disposal
- 2017 expenditures reflect impact of tornado cleanup
 - Increase of \$13,200 in Other Services related to catch basin cleaning and tree pruning
 - Includes \$50,000 in Capital Outlay for lighted sign, access gate system, and security camera upgrade

**City of Wyoming
Solid Waste Disposal Fund
The Essential 5 X 5 Budget**

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	525,765	519,095	436,164	426,835	438,318	470,319
Revenues	848,045	904,365	931,953	959,927	987,830	1,017,287
Expenses	854,715	987,296	941,282	948,444	955,829	963,448
Surplus or (Deficit)	(6,670)	(82,931)	(9,329)	11,483	32,001	53,840
Ending Reserves	519,095	436,164	426,835	438,318	470,319	524,159

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

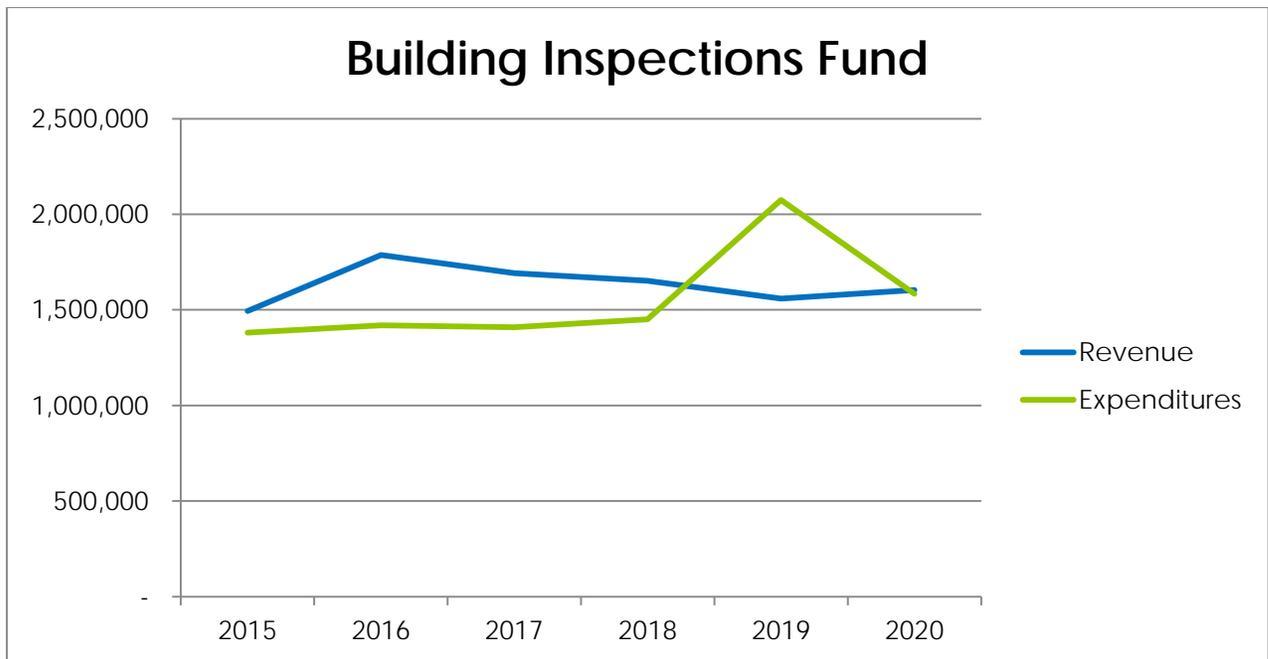
Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc	6.6%	6.7%	6.3%	6.3%		

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 249 Building Inspection Fund				
Revenue				
Licenses and Permits	\$ 1,418,180	\$ 1,418,180	\$ 1,397,211	\$ 1,454,941
Federal Grants	55,000	55,000	61,101	55,000
Charges for Service	68,500	68,500	56,214	62,510
Fines and Forfeitures	16,000	16,000	10,978	15,200
Interest and Rentals	3,500	3,500	22,100	5,000
Other Revenues	10,000	10,000	10,900	11,000
Revenue Totals	<u>1,571,180</u>	<u>1,571,180</u>	<u>1,558,504</u>	<u>1,603,651</u>
Expenditures				
Personnel Services	1,261,353	1,972,115	1,809,002	1,274,660
Supplies	14,575	14,575	11,388	14,293
Other Services and Charges	261,926	261,926	251,916	294,100
Capital Outlay	2,010	3,610	2,605	1,033
Expenditure Totals	<u>1,539,864</u>	<u>2,252,226</u>	<u>2,074,911</u>	<u>1,584,086</u>
Fund Total	31,316	(681,046)	(516,407)	19,565
Fund Balance, Beginning	<u>1,440,471</u>	<u>1,440,471</u>	<u>1,440,471</u>	<u>924,064</u>
Fund Balance, Ending	<u>\$ 1,471,787</u>	<u>\$ 759,425</u>	<u>\$ 924,064</u>	<u>\$ 943,629</u>
Expenditure detail by program				
37100-Permits	\$ 716,053	\$ 1,106,756	\$ 1,075,859	\$ 767,219
37210-Code Enforcement-Other	301,900	466,494	355,742	296,264
37220-Code Enforcement-CDBG Eligible	115,862	115,862	147,023	119,741
37300-Rental Program	293,696	409,142	345,661	275,516
72200-Zoning and Other Programs	112,353	153,973	150,626	125,346
	<u>\$ 1,539,864</u>	<u>\$ 2,252,226</u>	<u>\$ 2,074,911</u>	<u>\$ 1,584,086</u>



2020 Revenue Estimate Highlights:

- | | |
|-----------------------|---|
| Rental Registration | ● Increase of \$45,900 over 2019 budget due to cycle of registrations |
| Permits & Inspections | ● Minimal change in other permit and inspection categories |
| Federal Grants | ● Includes continuation of \$55,000 to be received from CDBG grant |
| Charges for Services | ● Includes decrease of \$5,000 in vacant building inspection services |
| Property Maint. Fees | ● Minimal changes |

2020 Expenditure Highlights Compared to 2019:

- | | |
|-------------------------|---|
| All Activities Combined | <ul style="list-style-type: none"> ● Increase of \$6,500 in General Fund administrative fee ● Increase of \$7,500 in overtime and related fringe benefits for continuing education required for inspectors and increasing work load ● Decrease of \$4,200 in temporary salaries originally designated for a part-time inspector position which proved difficult in filling position, reverting to funding overtime to cover increase in work load ● Increase of \$670,000 in pension costs in FY 2019 due to additional funding contributions to OPEB fund to move Inspections into Group A, allowing for fully funding annual recommended contribution going forward ● Capital outlay of \$1,000 includes new computer equipment ● Minimal other changes |
|-------------------------|---|

**City of Wyoming
Building Inspection Fund
The Essential 5 X 5 Budget**

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	1,440,471	924,064	943,629	942,565	887,863	793,585
Revenues	1,558,504	1,603,651	1,602,902	1,578,761	1,570,063	1,575,355
Expenses	2,074,911	1,584,086	1,603,966	1,633,463	1,664,341	1,695,454
Surplus or (Deficit)	(516,407)	19,565	(1,064)	(54,702)	(94,278)	(120,099)
Ending Reserves	924,064	943,629	942,565	887,863	793,585	673,486

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

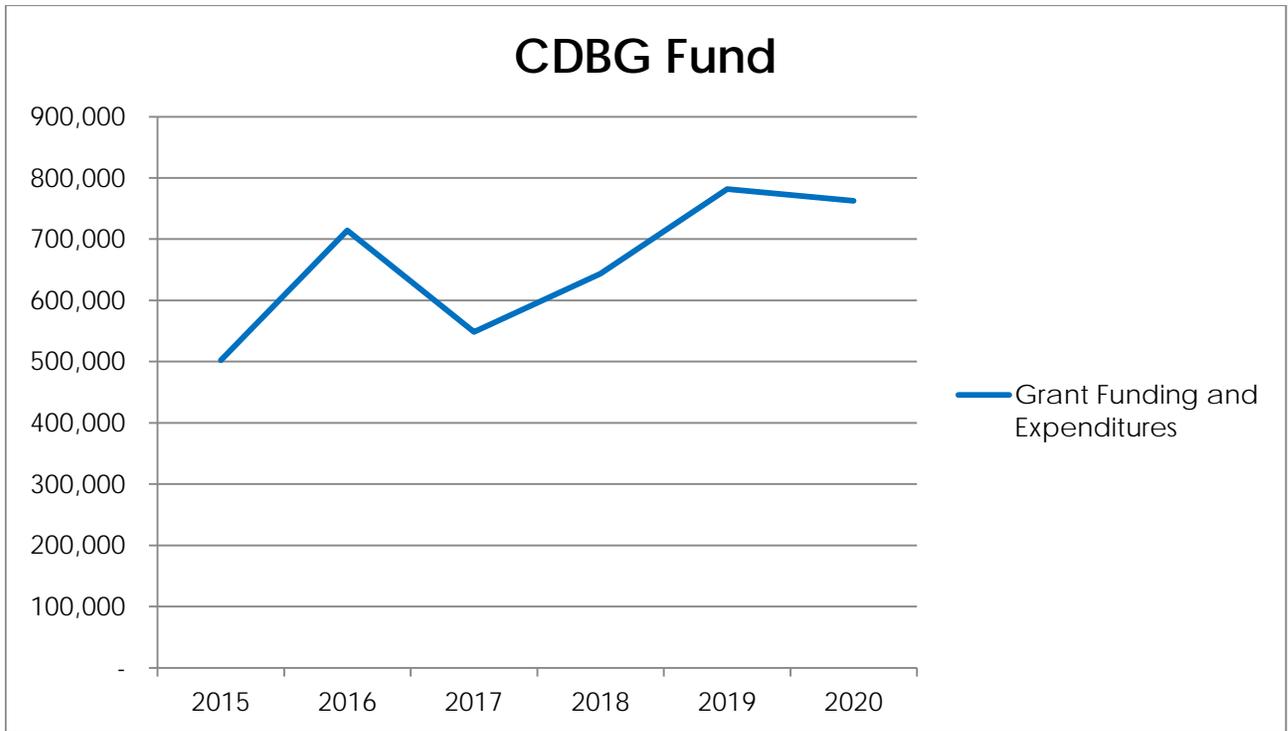
Major Expenditure Assumptions

General Inflation		Based on City	0.0%	0.0%	0.0%	0.0%
Professional Svcs		Manager	0.0%	0.0%	0.0%	0.0%
Wages: General	2019 is based on estimated year-end amounts	recommenda-	1.0%	1.0%	1.0%	1.0%
Wages: Police		tion if	2.8%	2.8%	2.8%	2.8%
Wages: Fire		available;	3.3%	3.3%	3.3%	3.3%
Pension-DB		otherwise	5.0%	5.0%	5.0%	5.0%
Healthcare		based on	4.0%	4.0%	4.0%	4.0%
Longevity		department	0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb		request.	2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities		0.0%	0.0%	0.0%	0.0%	
Sewer Charge for Service		0.4%	0.4%	0.4%	0.4%	
Water Charges for Svc		6.6%	6.7%	6.3%	6.3%	

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 256 Community Development Fund				
Revenue				
Federal Grants	\$ 634,088	\$ 748,282	\$ 657,510	\$ 641,707
Interest and Rentals	14,500	14,500	13,250	13,800
Other Revenues	97,496	97,496	111,200	107,200
Other Financing Sources	-	-	-	-
Revenue Totals	<u>746,084</u>	<u>860,278</u>	<u>781,960</u>	<u>762,707</u>
Expenditures				
Personnel Services	182,151	188,252	172,603	160,212
Supplies	680	680	520	640
Other Services and Charges	558,253	646,795	584,286	601,855
Capital Outlay	5,000	24,551	24,551	-
Expenditure Totals	<u>746,084</u>	<u>860,278</u>	<u>781,960</u>	<u>762,707</u>
Fund Total	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditure detail by program				
17519-Administration 2019	\$ 108,668	\$ 118,668	\$ 113,578	\$ -
17520-Administration 2020	-	-	-	122,682
69119-Rehabilitation 2019	106,272	112,373	101,430	-
69120-Rehabilitation 2020	-	-	-	93,516
69218-CDBG Activities 2018	154,662	226,147	226,147	-
69219-CDBG Activities 2019	376,482	403,090	340,805	90,772
69220-CDBG Activities 2020	-	-	-	455,737
	<u>\$ 746,084</u>	<u>\$ 860,278</u>	<u>\$ 781,960</u>	<u>\$ 762,707</u>



2020 Revenue Estimate Highlights:

- Federal Grants
 - Revenue fluctuations from 2015-2018 are due to grant awards not fully spent in prior years being spent in subsequent years
 - 2020 entitlement amount of \$550,935 is an 5.5% increase over 2019
- Other Revenues
 - Estimated revenue of \$107,200 consists of program income from grant related activities
- History of Grant Awards
 - 2014 \$467,660
 - 2015 \$479,630
 - 2016 \$499,160
 - 2017 \$470,878
 - 2018 \$479,426
 - 2019 \$522,135
 - 2020 \$550,935

2020 Expenditure Highlights Compared to 2019:

- All Activities Combined
 - Increase of \$4,000 in administrative costs
 - CDBG activities for 2020 include the following:
 - Demolition \$20,760
 - Rehab Loans \$229,457
 - Home Repair Services \$55,760
 - Salvation Army Rental Assistance \$15,000
 - Code Enforcement \$60,760
 - Fair Housing \$11,000
 - Family Promise-Rehousing \$29,000
 - Family Promise-Stabilization \$19,000
 - ICCF Financial Assistance \$15,000

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 260 Indigent Defense Fund				
Revenue				
State Grants	\$ -	\$ 183,193	\$ 137,395	\$ -
Interest and Rentals	-	-	-	-
Transfers	-	7,007	7,007	-
Revenue Totals	<u>-</u>	<u>190,200</u>	<u>144,402</u>	<u>-</u>
Expenditures				
Personnel Services	-	29,970	1,000	-
Supplies	-	13,000	14,673	-
Other Services and Charges	-	147,230	10,500	-
Capital Outlay	-	-	-	-
Expenditure Totals	<u>-</u>	<u>190,200</u>	<u>26,173</u>	<u>-</u>
Fund Total	-	-	118,229	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,229</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,229</u>	<u>\$ 118,229</u>

The Indigent Defense Fund was set up per State requirements in FY 2019. However, due to the timing of receipt of the agreement, the standards will not be implemented until FY 2020. The grant and associated funding will be on the State of Michigan's fiscal year, October through September. Therefore, the budget will be handled with a budget amendment at the time the grant is awarded.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 265 Drug Law Enforcement Fund				
Revenue				
Fines and Forfeitures	\$ -	\$ -	\$ 38,337	\$ -
Interest and Rentals	-	-	1,700	-
Miscellaneous Income	-	-	13,500	-
Revenue Totals	<u>-</u>	<u>-</u>	<u>53,537</u>	<u>-</u>
Expenditures				
Capital Outlay	148,886	156,321	156,321	45,000
Transfers Out	-	-	-	-
Expenditure Totals	<u>148,886</u>	<u>156,321</u>	<u>156,321</u>	<u>45,000</u>
Fund Total	(148,886)	(156,321)	(102,784)	(45,000)
Fund Balance, Beginning	<u>151,685</u>	<u>151,685</u>	<u>151,685</u>	<u>48,901</u>
Fund Balance, Ending	<u>\$ 2,799</u>	<u>\$ (4,636)</u>	<u>\$ 48,901</u>	<u>\$ 3,901</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

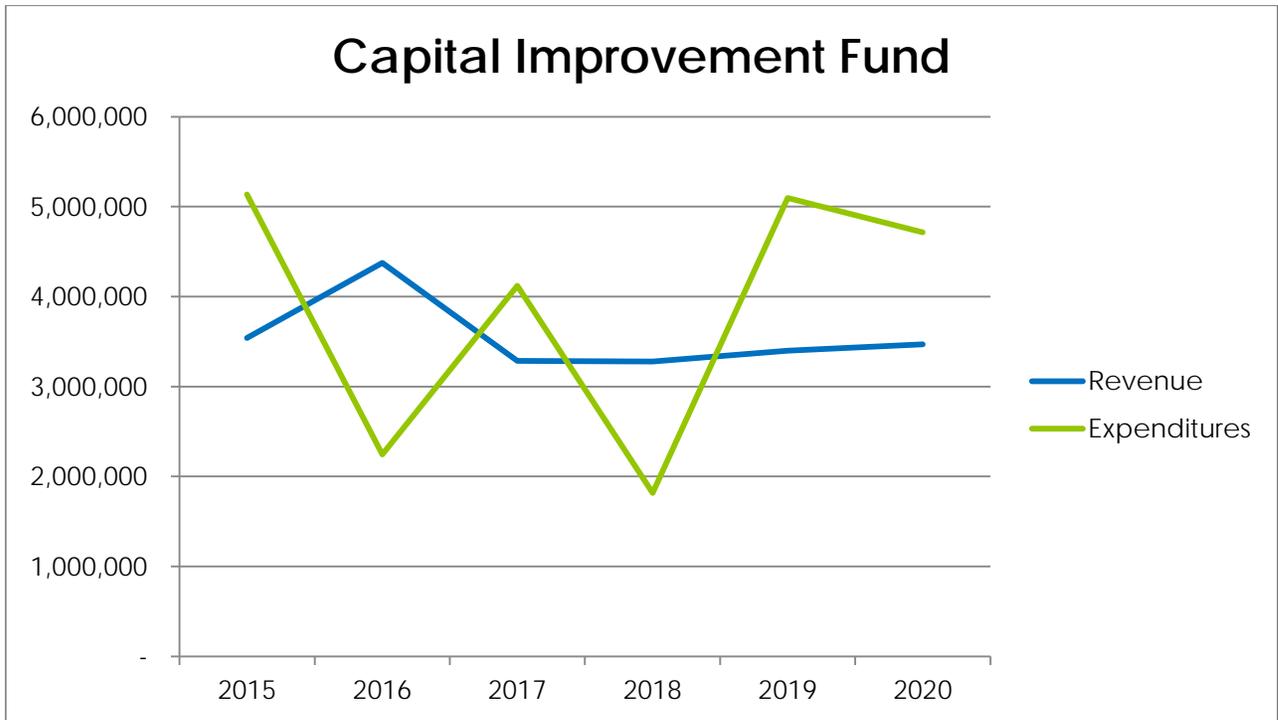
	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 320 MTF Major Str Debt Service Fund				
Revenue				
Other Financing Sources	\$ 422,163	\$ 422,163	\$ 2,322,000	\$ -
Revenue Totals	<u>422,163</u>	<u>422,163</u>	<u>2,322,000</u>	<u>-</u>
Expenditures				
Debt Service	<u>422,163</u>	<u>422,163</u>	<u>2,322,000</u>	<u>-</u>
Expenditure Totals	<u>422,163</u>	<u>422,163</u>	<u>2,322,000</u>	<u>-</u>
Fund Total	-	-	-	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MTF bonds to be paid off in fiscal year 2019. No additional funds will be required for fiscal year 2020.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2019 Adopted Budget</u>	<u>2019 Amended Budget</u>	<u>2019 Estimated Amount</u>	<u>2020 Proposed</u>
Fund: 400 Capital Improvement Fund				
Revenue				
Taxes	\$ 3,318,041	\$ 3,318,041	\$ 3,210,915	\$ 3,407,882
Federal Grants	2,390,000	2,390,000	-	-
Contributions from Local Units	-	-	-	-
Charges for Service	-	-	125,000	-
Interest and Rentals	7,000	7,000	63,000	63,000
Other Revenues	-	-	-	-
Revenue Totals	<u>5,715,041</u>	<u>5,715,041</u>	<u>3,398,915</u>	<u>3,470,882</u>
Expenditures				
Personnel Services	-	-	-	723,598
Supplies	-	-	-	2,720
Other Services and Charges	780,383	780,383	905,717	448,701
Capital Outlay	400,000	1,859,477	670,000	3,541,000
Transfers Out	4,622,165	4,622,165	3,522,000	-
Expenditure Totals	<u>5,802,548</u>	<u>7,262,025</u>	<u>5,097,717</u>	<u>4,716,019</u>
Fund Total	(87,507)	(1,546,984)	(1,698,802)	(1,245,137)
Fund Balance, Beginning	<u>3,141,582</u>	<u>3,141,582</u>	<u>3,141,582</u>	<u>1,442,780</u>
Fund Balance, Ending	<u>\$ 3,054,075</u>	<u>\$ 1,594,598</u>	<u>\$ 1,442,780</u>	<u>\$ 197,643</u>
Expenditure detail by program				
17500-Administration	\$ 780,383	\$ 780,383	\$ 905,717	\$ 1,176,019
45200-Storm Water Construction	400,000	819,528	670,000	540,000
50200-Major Street Construction	-	1,039,949	-	-
50300-Local Street Construction	-	-	-	-
57300-Capital Outlay Watermain	-	-	-	3,000,000
99900-Transfers	4,622,165	4,622,165	3,522,000	-
	<u>\$ 5,802,548</u>	<u>\$ 7,262,025</u>	<u>\$ 5,097,717</u>	<u>\$ 4,716,019</u>



2020 Revenue Estimate Highlights:

- Taxable Value
- Estimated tax revenue of \$3,407,882 - A 2.7% increase over 2019 estimate includes a CPI increase of 2.4% and assessments on new construction

2020 Expenditure Highlights Compared to 2019:

- | | |
|----------------|--|
| Administration | ● Increase of \$43,900 in administrative fees |
| Storm Water | ● Includes \$540,000 in capital outlay for Jackson Park lift station and Melvin storm sewer |
| Watermain | <ul style="list-style-type: none"> ● Includes \$3,000,000 in capital outlay for watermain replacements ● Beginning in 2019 the portion of the general fund administrative fee from Major and Local streets attributed to capital projects will be billed to the capital improvement fund. This change will help ensure that the Major and Local Street funds stay within the limitations of the Act 51 administrative cap. |

**City of Wyoming
Capital Improvement Fund
The Essential 5 X 5 Budget**

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	3,141,582	1,442,780	197,643	(337,240)	(461,754)	(604,723)
Revenues	3,398,915	3,470,882	3,610,386	3,690,437	3,802,110	3,918,006
Expenses	5,097,717	4,716,019	4,145,269	3,814,952	3,945,079	3,955,664
Surplus or (Deficit)	(1,698,802)	(1,245,137)	(534,883)	(124,514)	(142,969)	(37,658)
Ending Reserves	1,442,780	197,643	(337,240)	(461,754)	(604,723)	(642,381)

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

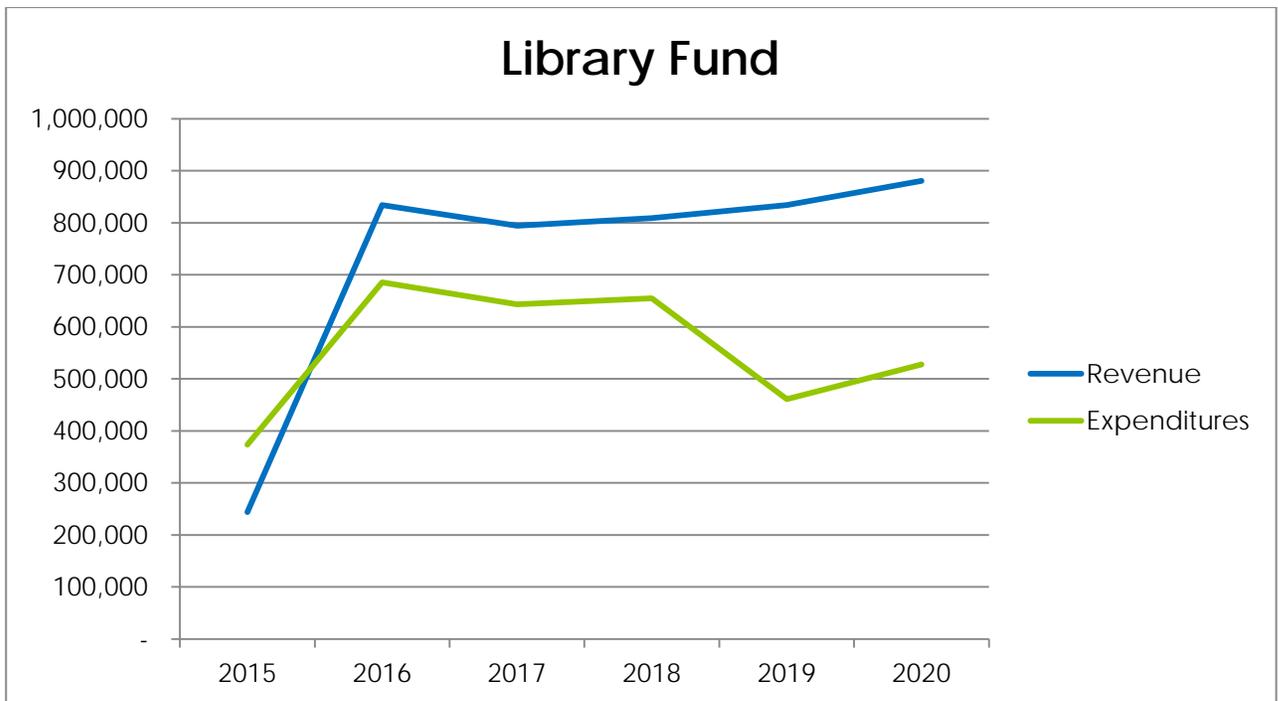
Major Expenditure Assumptions

General Inflation	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc	6.6%	6.7%	6.3%	6.3%		

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 401 Library Maintenance & Capital Fund				
Revenue				
Taxes	\$ 768,588	\$ 768,588	\$ 757,692	\$ 803,840
Contributions from Local Units	61,540	61,540	61,540	61,540
Interest and Rentals	4,000	4,000	14,900	15,200
Other Revenues	-	-	130	-
Revenue Totals	<u>834,128</u>	<u>834,128</u>	<u>834,262</u>	<u>880,580</u>
Expenditures				
Personnel Services	113,079	113,079	96,535	96,526
Supplies	26,050	26,050	22,500	22,700
Other Services and Charges	286,169	286,169	271,854	289,025
Capital Outlay	24,500	172,688	70,000	119,500
Expenditure Totals	<u>449,798</u>	<u>597,986</u>	<u>460,889</u>	<u>527,751</u>
Fund Total	384,330	236,142	373,373	352,829
Fund Balance, Beginning	<u>683,666</u>	<u>683,666</u>	<u>683,666</u> *	<u>1,057,039</u>
Fund Balance, Ending	<u>\$ 1,067,996</u>	<u>\$ 919,808</u>	<u>\$ 1,057,039</u>	<u>\$ 1,409,868</u>
Expenditure detail by program				
17500-Administration	\$ 42,244	\$ 42,244	\$ 42,244	\$ 45,445
26700-Facility Maintenance	407,554	555,742	418,645	399,306
75600-Parks Facility Capital Outlay	-	-	-	83,000
	<u>\$ 449,798</u>	<u>\$ 597,986</u>	<u>\$ 460,889</u>	<u>\$ 527,751</u>



2020 Revenue Estimate Highlights:

Taxable Value

- Estimated tax revenue of \$803,840 - A 4.6% increase including a CPI increase of 2.4% and assessments on new construction
- In 2016 the Library debt was retired and the millage transferred to the maintenance millage
- In 2017 voters approved the Library millage to become a flexible millage, allowing for the funds to be used for Library maintenance as well as Parks capital projects

District Library Share

- Estimate of \$61,540

2020 Expenditure Highlights Compared to 2019:

Administration

- Increase of \$3,200 in administrative fee

Facilities Maintenance

- 2016-2018 expenditures reflect significant capital outlay investment: \$276,364 in 2016, \$243,563 in 2017, and \$404,310 in 2018
- Includes \$36,500 in library capital for an HVAC compressor and replacement
- Includes \$83,000 in parks capital for the Buck Creek Nature Preserve parking lot, Kelloggsville Park fencing, Lemery Park restroom remodel, and Palmer Park restroom remodel

City of Wyoming
Library Maintenance & Capital Fund
The Essential 5 X 5 Budget

	FYE Estimate	Budget	Projected	Projected	Projected	Projected
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Reserves	683,666	1,057,039	1,409,868	1,875,379	2,370,997	2,899,318
Revenues	834,262	880,580	874,209	907,030	942,525	965,812
Expenses	460,889	527,751	408,698	411,412	414,204	417,002
Surplus or (Deficit)	373,373	352,829	465,511	495,618	528,321	548,810
Ending Reserves	1,057,039	1,409,868	1,875,379	2,370,997	2,899,318	3,448,128

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

Major Expenditure Assumptions

General Inflation		Based on City	0.0%	0.0%	0.0%	0.0%
Professional Svcs		Manager	0.0%	0.0%	0.0%	0.0%
Wages: General	2019 is based	recommendation if	1.0%	1.0%	1.0%	1.0%
Wages: Police	on estimated	available;	2.8%	2.8%	2.8%	2.8%
Wages: Fire	year-end	otherwise	3.3%	3.3%	3.3%	3.3%
Pension-DB	amounts	based on	5.0%	5.0%	5.0%	5.0%
Healthcare		department	4.0%	4.0%	4.0%	4.0%
Longevity		request.	0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.6%	6.7%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 588 Sewer - Bond and Interest Fund				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	-	-	-	-
Net Position, Beginning	<u>3,465,483</u>	<u>3,465,483</u>	<u>3,465,483</u>	<u>3,465,483</u>
Net Position, Ending	<u>\$ 3,465,483</u>	<u>\$ 3,465,483</u>	<u>\$ 3,465,483</u>	<u>\$ 3,465,483</u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 589 Sewer - Construction Reserve				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	90,000	90,000	140,000	100,000
Revenue Totals	<u>90,000</u>	<u>90,000</u>	<u>140,000</u>	<u>100,000</u>
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	90,000	90,000	140,000	100,000
Net Position, Beginning	<u>674,149</u>	<u>674,149</u>	<u>674,149</u>	<u>814,149</u>
Net Position, Ending	<u>\$ 764,149</u>	<u>\$ 764,149</u>	<u>\$ 814,149</u>	<u>\$ 914,149</u>

This fund retains transfers set aside for future capacity expansion projects.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 590 Sewer Fund				
Revenue				
State Grants	\$ -	\$ -	\$ 372,228	\$ -
Contributions from Local Units	417,000	417,000	417,000	417,000
Charges for Service	17,719,065	17,719,065	18,080,000	18,270,000
Fines and Forfeitures	160,000	160,000	160,000	160,000
Interest and Rentals	67,000	67,000	230,150	230,150
Other Revenues	17,000	17,000	40,000	15,000
Other Financing Sources	-	-	-	-
Revenue Totals	<u>18,380,065</u>	<u>18,380,065</u>	<u>19,299,378</u>	<u>19,092,150</u>
Expenditures				
Personnel Services	4,153,480	4,153,480	4,423,802	4,738,979
Supplies	872,349	879,349	701,600	833,507
Other Services and Charges	7,866,154	8,109,523	7,676,986	8,003,250
Capital Outlay	1,736,500	4,044,346	3,712,000	5,580,000
Debt Service	3,456,589	3,456,589	3,455,968	3,474,536
Transfers Out	90,000	90,000	140,000	100,000
Expenditure Totals	<u>18,175,072</u>	<u>20,733,286</u>	<u>20,110,356</u>	<u>22,730,272</u>
Fund Total	204,993	(2,353,221)	(810,978)	(3,638,122)
Working Capital, Beginning	<u>12,040,839</u>	<u>12,040,839</u>	<u>12,040,839</u>	<u>11,229,861</u>
Working Capital, Ending*	<u>\$ 12,245,832</u>	<u>\$ 9,687,618</u>	<u>\$ 11,229,861</u>	<u>\$ 7,591,739</u>

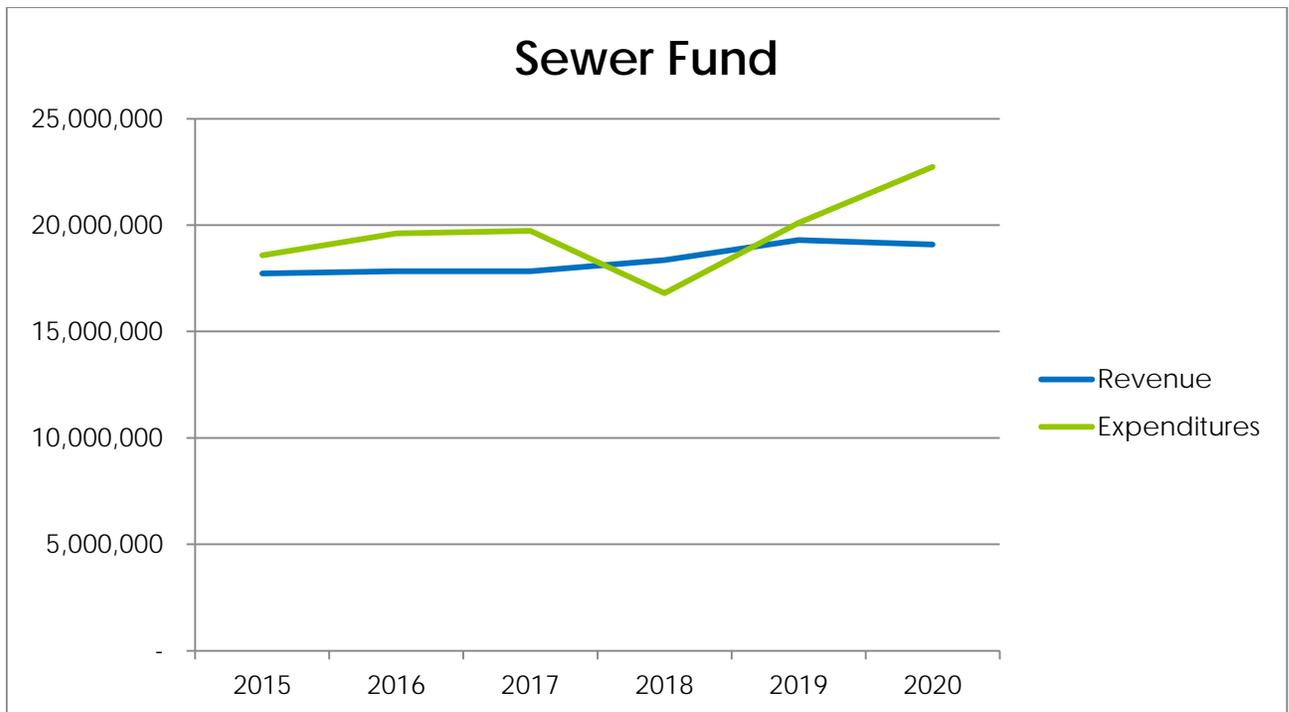
*Working capital excludes Funds 588 and 589

Expenditure detail by program - See Next Page

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2019 Adopted Budget</u>	<u>2019 Amended Budget</u>	<u>2019 Estimated Amount</u>	<u>2020 Proposed</u>
Expenditure detail by program				
54200-Transmission	\$ 1,281,861	\$ 1,341,861	\$ 1,295,634	\$ 1,584,479
54400-Capital Outlay	806,500	818,500	812,000	1,450,000
54100-Administration Services	2,240,717	2,240,717	2,365,418	2,013,479
54300-Treatment	7,535,811	7,721,180	7,426,580	8,139,484
54310-Treatment-Lab Services	724,696	724,696	747,026	762,015
54400-Capital Outlay	910,000	3,205,846	2,900,000	4,110,000
54700-Industrial Pretreatment	570,267	575,267	550,670	587,984
54800-GVRBA Operations-Land Appl	519,298	519,298	359,979	470,813
54801-GVRBA Operations-Pump House	39,333	39,333	57,081	37,482
92500-Revenue Bonds	3,456,589	3,456,589	3,455,968	3,474,536
99900-Transfers	90,000	90,000	140,000	100,000
	<u>\$ 18,175,072</u>	<u>\$ 20,733,286</u>	<u>\$ 20,110,356</u>	<u>\$ 22,730,272</u>



2020 Revenue Estimate Highlights:

- | | |
|----------------------|---|
| State Grants | ● SAW Grant ended in FY 2019, no additional funding planned |
| Charges for Services | ● Increase of \$550,000 over 2019 budget |
| Other Revenues | ● Minimal change expected |

2020 Expenditure Highlights Compared to 2019:

- | | |
|-------------------------|---|
| Public Works | <ul style="list-style-type: none"> ● Increases in most accounts due to the engineering and public works administrative fees now being split directly to the individual activities (public works) rather than the administrative activity ● Capital outlay of \$1,100,000 includes \$800,000 for sliplining of sewer mains and \$300,000 for replacement of sewer main at 56th St and Division ● Includes \$350,000 in capital outlay for first of 5 year program of AMI meter replacement program (split with water) |
| Administrative Services | <ul style="list-style-type: none"> ● The administrative activity is lower due to engineering and public works administrative fees now being split directly to the individual activities ● Decrease of \$61,000 in pension liability expense compared to 2019 estimate ● Increase of \$8,900 in OPEB expense compared to 2019 estimate ● Decrease of \$136,900 in general fund administrative fees |
| Treatment | <ul style="list-style-type: none"> ● Increase of \$15,000 in operating supplies which includes treatment chemicals and non-capital computer hardware purchases ● Decrease of \$41,000 in software services. Prior years included costs to develop asset management software ● Decrease of \$153,000 in utilities costs compared to 2019 budget due to continued savings from aeration project ● Increase of \$660,000 in sludge disposal over 2019 budget (GVRBA) |
| Lab Services | <ul style="list-style-type: none"> ● No major changes in expected expenditures |
| Capital Outlay | <ul style="list-style-type: none"> ● Increase of \$1,210,000 in capital outlay from 2019 estimate ● Capital outlay of \$4,110,000 includes \$90,000 for a new roof on old blower building, \$4,000,000 for ultraviolet disinfection, and \$20,000 for an upgrade to one cake pump |
| Industrial Pretreatment | <ul style="list-style-type: none"> ● No major changes in expected expenditures |
| GVRBA Operations | <ul style="list-style-type: none"> ● Decrease of \$43,000 in chemical supplies compared to 2019 budget ● No other major changes in expected expenditures |

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

	FYE Estimate 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Beginning Working Capital	12,040,839	11,229,861	7,591,739	7,624,017	7,588,154	7,517,069
Revenues	19,299,378	19,092,150	19,174,183	19,251,803	19,327,025	19,401,272
Expenses	20,110,356	22,730,272	19,141,905	19,287,666	19,398,109	19,427,850
Surplus or (Deficit)	(810,978)	(3,638,122)	32,278	(35,863)	(71,084)	(26,577)
Ending Working Capital	11,229,861	7,591,739	7,624,017	7,588,154	7,517,069	7,490,492

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

Major Expenditure Assumptions

Professional Svcs	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

*Does not include funds 588 and 589.
Includes capital outlay.*

**CITY OF WYOMING
SEWER FUND
TOTAL EXISTING DEBT
AS OF JULY 1, 2020**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2020	2,555,000	899,537	3,454,537
2021	2,625,000	825,506	3,450,506
2022	2,710,000	749,386	3,459,386
2023	2,795,000	670,483	3,465,483
2024	2,770,000	588,737	3,358,737
2025	2,830,000	508,473	3,338,473
2026	2,890,000	426,416	3,316,416
2027	2,950,000	342,602	3,292,602
2028	3,005,000	257,167	3,262,167
2029	2,900,000	170,087	3,070,087
2030	2,905,000	85,117	2,990,117
	<u>\$30,935,000</u>	<u>\$5,523,508</u>	<u>\$36,458,508</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 591 Water Fund				
Revenue				
Federal Grants	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Charges for Service	22,015,665	22,015,665	21,359,210	22,107,130
Fines and Forfeitures	170,000	170,000	140,000	140,000
Interest and Rentals	191,000	191,000	371,000	200,000
Other Revenues	371,000	371,000	999,000	280,000
Other Financing Sources	-	-	-	-
Revenue Totals	<u>22,747,665</u>	<u>22,747,665</u>	<u>22,869,210</u>	<u>22,727,130</u>
Expenditures				
Personnel Services	5,506,663	5,506,663	5,849,620	6,254,542
Supplies	1,489,665	1,494,066	1,449,800	1,627,463
Other Services and Charges	5,636,403	5,721,957	5,549,717	5,501,078
Capital Outlay	2,391,500	6,222,064	5,250,000	6,350,000
Debt Service	6,802,611	6,802,611	6,797,914	6,809,341
Transfers Out	90,000	90,000	140,000	100,000
Expenditure Totals	<u>21,916,842</u>	<u>25,837,361</u>	<u>25,037,051</u>	<u>26,642,424</u>
Fund Total	830,823	(3,089,696)	(2,167,841)	(3,915,294)
Working Capital, Beginning	<u>10,348,454</u>	<u>10,348,454</u>	<u>10,348,454</u>	<u>8,180,613</u>
Working Capital, Ending*	<u>\$ 11,179,277</u>	<u>\$ 7,258,758</u>	<u>\$ 8,180,613</u>	<u>\$ 4,265,319</u>

*Working capital excludes Funds 592 and 593

Expenditure detail by program - See Next Page

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2019 Adopted Budget</u>	<u>2019 Amended Budget</u>	<u>2019 Estimated Amount</u>	<u>2020 Proposed</u>
Expenditure detail by program				
56200-T and D - Mains	\$ 1,116,152	\$ 1,132,902	\$ 1,140,883	\$ 1,456,559
56600-T and D - Hydrants	108,962	108,962	99,291	107,466
56700-T and D - Services	1,278,763	1,294,763	1,309,870	1,381,389
57300-Capital Outlay	1,531,500	3,497,642	3,000,000	350,000
57400-Installation of Service	20,809	21,309	22,156	22,239
55100-Administration	1,612,826	1,612,826	1,887,209	1,524,464
55300-Pumping and Treatment	5,948,284	5,987,607	5,959,621	6,318,005
55310-Pumping & Treatment-Lab Service	586,978	586,978	587,520	606,010
55800-T and D - Storage/E of Gezon	21,023	23,803	24,635	16,203
55900-T and D - Gezon Station	492,962	509,254	507,780	503,330
56100-T and D - Storage/W of Gezon	48,333	49,893	39,751	34,955
56300-T and D - Pipeline to Gezon	167,208	167,208	157,735	171,064
56400-T and D - Pipeline Meters	75,069	75,069	72,819	75,147
56500-T and D - Meters	605,311	602,061	484,329	574,521
56900-Customer Accounting	550,051	550,051	555,538	591,731
57000-Ottawa County	3,336,369	3,336,369	3,336,369	3,340,119
57300-Capital Outlay	860,000	2,724,422	2,250,000	6,000,000
92500-Revenue Bonds	3,466,242	3,466,242	3,461,545	3,469,222
99900-Transfers	90,000	90,000	140,000	100,000
	<u>\$ 21,916,842</u>	<u>\$ 25,837,361</u>	<u>\$ 25,037,051</u>	<u>\$ 26,642,424</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 592 Water - Construction Reserve Fun				
Revenue				
Interest and Rentals				
Other Financing Sources	\$ 90,000	\$ 90,000	\$ 140,000	\$ 100,000
Revenue Totals	<u>90,000</u>	<u>90,000</u>	<u>140,000</u>	<u>100,000</u>
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	90,000	90,000	140,000	100,000
Net Position, Beginning	<u>687,677</u>	<u>687,677</u>	<u>687,677</u>	<u>827,677</u>
Net Position, Ending	<u>\$ 777,677</u>	<u>\$ 777,677</u>	<u>\$ 827,677</u>	<u>\$ 927,677</u>

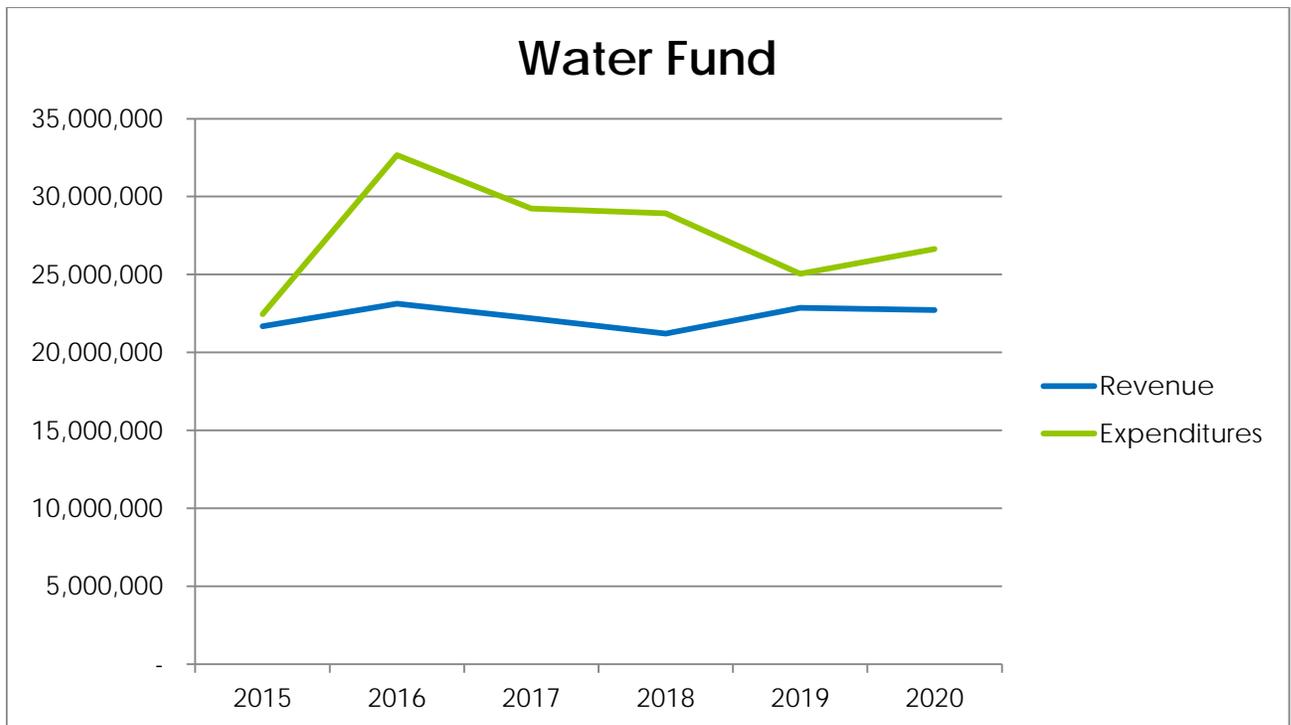
This fund retains transfers set aside for future capacity expansion projects.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 593 Water - Bonds and Interest				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	-	-	-	-
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	-	-	-	-
Fund Total	-	-	-	-
Net Position, Beginning	3,597,962	3,597,962	3,597,962	3,597,962
Net Position, Ending	<u>\$ 3,597,962</u>	<u>\$ 3,597,962</u>	<u>\$ 3,597,962</u>	<u>\$ 3,597,962</u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.



2020 Revenue Estimate Highlights:

- | | |
|----------------------|--|
| Charges for Services | ● Increase of \$91,000 over 2019 budget |
| Other Revenues | ● Decrease of \$91,000 over 2019 budget due to decrease in Ottawa County contributions |

2020 Expenditure Highlights Compared to 2019:

- | | |
|-------------------------|---|
| Public Works | <ul style="list-style-type: none"> ● Increases in many accounts due to the engineering and public works administrative fees now being split directly to the individual activities (public works) rather than the administrative activity ● Includes \$350,000 in capital outlay for first of 5 year program of AMI meter replacement program (split with sewer) |
| Administrative Services | <ul style="list-style-type: none"> ● The administrative activity is lower due to engineering and public works administrative fees now being split directly to the individual activities ● Decrease of \$68,300 in pension liability expense compared to 2019 estimate ● Decrease of \$9,900 in OPEB expense compared to 2019 estimate ● Decrease of \$74,000 in administrative fees |
| Pumping & Treatment | <ul style="list-style-type: none"> ● Increase of \$111,000 in operating supplies (treatment chemicals) ● Includes \$110,000 in professional services for corrosion control study |
| Lab Services | ● No major changes in expected expenditures |
| Trans & Distribution | ● No major changes in expected expenditures |
| Customer Accounting | ● No major changes in expected expenditures |
| Capital Outlay | <ul style="list-style-type: none"> ● Capital outlay of \$6,000,000 includes: valve actuator replacement, analytical balance, turbidimeters, Ford Explorer, Gezon parking lot replacement, ion chromatography system, NTF filter pipe gallery renovation, pipeline repair, STF wetwell pump, WTP pH probe, \$5,000,000 for Burlingame tanks and equipment, \$550,000 for Hook tank inspection and painting |

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

	FYE Estimate 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Beginning Working Capital	10,348,454	8,180,613	4,265,319	5,864,425	(32,853,899)	(27,906,361)
Revenues	22,869,210	22,727,130	24,055,261	25,628,211	27,217,948	28,905,812
Expenses	25,037,051	26,642,424	22,456,155	64,346,535	22,270,410	63,480,190
Surplus or (Deficit)	(2,167,841)	(3,915,294)	1,599,106	(38,718,324)	4,947,538	(34,574,378)
Ending Working Capital	8,180,613	4,265,319	5,864,425	(32,853,899)	(27,906,361)	(62,480,738)

Major Revenue Assumptions

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

Major Expenditure Assumptions

Professional Svcs	2019 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			2.8%	2.8%	2.8%	2.8%
Wages: Fire			3.3%	3.3%	3.3%	3.3%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.4%	2.4%	2.4%	2.4%
Gas, Grease, Oil			0.0%	0.0%	0.0%	0.0%
Utilities			0.0%	0.0%	0.0%	0.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

*Does not include funds 592 and 593.
Includes capital outlay.*

**CITY OF WYOMING
WATER FUND
TOTAL EXISTING DEBT
AS OF JULY 1, 2020**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2020	2,570,735	1,072,291	3,643,026
2021	2,658,112	978,075	3,636,187
2022	2,747,866	883,323	3,631,189
2023	2,265,243	788,117	3,053,360
2024	1,949,997	693,951	2,643,948
2025	2,017,374	607,951	2,625,325
2026	1,792,128	518,517	2,310,645
2027	1,874,505	432,714	2,307,219
2028	1,959,259	342,851	2,302,110
2029	1,624,013	248,870	1,872,883
2030	1,686,390	186,369	1,872,759
2031	1,756,144	121,410	1,877,554
2032	1,820,237	53,731	1,873,968
	<u>\$26,722,003</u>	<u>\$6,928,170</u>	<u>\$33,650,173</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

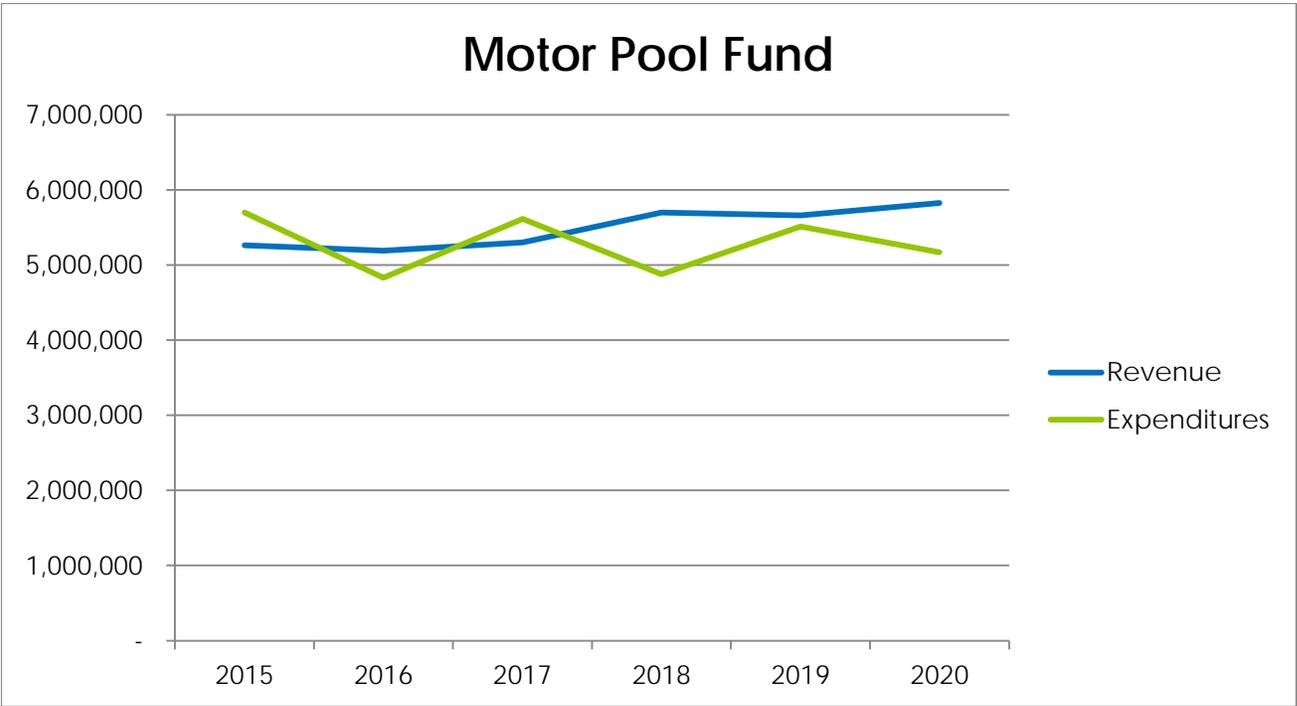
Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 661 Motor Pool Fund				
Revenue				
Federal Grants				
Charges for Service	25,000	25,000	30,000	30,000
Interest and Rentals	4,179,900	4,179,900	3,781,334	3,999,810
Other Revenues	-	-	1,014	-
Revenue Totals	<u>4,204,900</u>	<u>4,204,900</u>	<u>3,812,348</u>	<u>4,029,810</u>
Expenditures				
Personnel Services	689,382	689,382	668,437	775,156
Supplies	686,876	686,876	664,250	701,940
Other Services and Charges	804,451	828,206	800,886	802,806
Transfers Out	1,650,000	1,650,000	1,650,000	1,609,000
Expenditure Totals	<u>3,830,709</u>	<u>3,854,464</u>	<u>3,783,573</u>	<u>3,888,902</u>
Fund Total	374,191	350,436	28,775	140,908
Working Capital, Beginning	<u>2,008,889</u>	<u>2,008,889</u>	<u>2,008,889</u>	<u>2,037,664</u>
Working Capital, Ending	<u>\$ 2,383,080</u>	<u>\$ 2,359,325</u>	<u>\$ 2,037,664</u>	<u>\$ 2,178,572</u>
			Fund 662	\$ 3,142,754
			Total Working Capital Between Fund 661/662	\$ 5,321,326
Expenditure detail by program				
58100-Administration Fee	\$ 331,966	\$ 331,966	\$ 365,577	\$ 238,833
58200-Equipment Operations	1,467,396	1,467,396	1,377,530	1,642,339
58300-Building	381,347	405,102	390,466	398,730
99900-Transfers	1,650,000	1,650,000	1,650,000	1,609,000
	<u>\$ 3,830,709</u>	<u>\$ 3,854,464</u>	<u>\$ 3,783,573</u>	<u>\$ 3,888,902</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 662 Motor Pool - Depreciation Res				
Revenue				
Grants	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	9,100	9,100	35,000	15,000
Other Revenues	140,000	140,000	163,000	170,000
Other Financing Sources	1,650,000	1,650,000	1,650,000	1,609,000
Revenue Totals	<u>1,799,100</u>	<u>1,799,100</u>	<u>1,848,000</u>	<u>1,794,000</u>
Expenditures				
Capital Outlay	<u>1,243,000</u>	<u>1,764,092</u>	<u>1,730,000</u>	<u>1,277,960</u>
Expenditure Totals	<u>1,243,000</u>	<u>1,764,092</u>	<u>1,730,000</u>	<u>1,277,960</u>
Fund Total	556,100	35,008	118,000	516,040
Net Position, Beginning	<u>2,508,714</u>	<u>2,508,714</u>	<u>2,508,714</u>	<u>2,626,714</u>
Net Position, Ending	<u>\$ 3,064,814</u>	<u>\$ 2,543,722</u>	<u>\$ 2,626,714</u>	<u>\$ 3,142,754</u>



2020 Revenue Estimate Highlights:

- Rentals
 - Estimated revenue of \$4,002,290 in rental and interest income - An 5.8% increase over 2019 estimate

2020 Expenditure Highlights Compared to 2019:

- Administrative Services
 - Decrease of \$12,500 in pension and OPEB liability expenses compared to 2019 estimate
 - Decrease of \$18,400 in general fund administrative fees
 - Beginning in FY 2020 the public works administrative fee will be allocated directly to Equipment Operations activity rather than as an administrative fee, allowing the City to stay within required admin fee cap of Act 51 for Streets

- Equipment Operations
 - Most increases due to reallocation of the public works administrative expenses being allocated directly to individual activities
 - Increase of \$104,500 in fleet insurance costs due to deficits in recent years in the Fleet Insurance fund relating to increases in claims costs
 - Minimal other changes

- Building
 - Decrease of \$2,000 in maintenance supplies
 - Increase of \$13,100 in tools and supplies for purchase of concrete floor refinishing equipment
 - Increase of \$25,000 in repairs and maintenance includes driveway and parking lot asphalt work, replacement of flag pole, lighting and sign that were removed when fuel island was remodeled last year
 - Decrease of \$48,000 in professional services and project costs

- Capital Outlay-Buildings
 - Capital outlay of \$130,000 includes security camera upgrade and asphalt repair, specifically around salt dome

- Capital Outlay-Computer Equipment
 - Includes \$12,460 for computer equipment

- Capital Outlay-Vehicles
 - Capital outlay of \$1,028,500 includes one vehicle for the Clean Water Plant, one truck for Engineering, one car for Inspections, one truck for Parks, 5 Chargers and one Interceptor for Police, one truck and one hydroexcavator for Public Works, one F550 aerial lift for Traffic, and one van for Water Treatment Plant

- Capital Outlay-Equipment
 - Capital outlay of \$107,000 includes one forklift for Public Works and one sewer jet flushing system

The insurance funds (678-684) account for the City’s employee benefits, liability and property insurance. Certain insurance types are subject to reinsurance for individual and aggregates over specific levels.

Overview – The City’s history of risk retention through its self-insurance program dates back to the mid-1970’s when governments were unable to obtain commercial liability and property insurance coverage at cost effective rates. In 1998 a program of self-insured health insurance was added to the program.

In 2015 fund 677 was split into individual funds, 678-684, to separately account for each type of insurance activity. This was done to ease preparation for the annual fiscal year-end audit process.

Following are the reserve balances utilized for budgetary purposes:

General Liability (Fund 678)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (per occurrence)	\$500,000
Self-insurance risk retention (sewer liability per occurrence)	500,000
Six year average claims expense (50%)	<u>82,602</u>
Total target reserve	<u>\$1,082,602</u>
Projected ending reserve FY 2020	\$1,694,846

Fleet (Fund 679)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (50%) (liability per occurrence)	\$250,000
Six year average claims expense (50%)	<u>24,408</u>
Total target reserve	<u>\$274,408</u>
Projected ending reserve FY 2020	\$539,695

Property (Fund 680)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Common coverage limit for various property and crime occurrences of \$1,000,000 (50%)	\$500,000
Six year average claims expense (50%)	<u>3,531</u>
Total target reserve	<u>\$503,531</u>
 Projected ending reserve FY 2020	 \$1,614,303

Life (Fund 681)

Life insurance is no longer self-funded. This fund is now serving as a flow through for the contributions from departments charged as a percentage of payroll and the expenses incurred.

Reserve for cash flow purposes only	<u>\$10,000</u>
Total target reserve	<u>\$10,000</u>
 Projected ending reserve FY 2020	 \$14,735

Workers' Compensation (Fund 682)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006).

Stop Loss (50%)	\$375,000
Six year average claims expense (50%)	<u>66,922</u>
Total target reserve	<u>\$441,922</u>
Accrued Liabilities (Ongoing claims, Pension, OPEB)	<u>\$1,880,432</u>
Total target reserve and liabilities	<u>\$2,322,354</u>
 Projected ending reserve FY 2020	 \$2,633,642

Health (including vision) (Fund 683)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Stop loss (\$125,000 times 2)	\$250,000
Six year average claims expense multiplied by projected increase, min 5%, max 10% (2020 7.6%)	540,036
Total target reserve	<u>\$790,036</u>
Projected ending reserve FY 2020	\$3,801,990

Dental (Fund 684)

In 2016 the Insurance Fund was split into individual funds for ease of auditing and tracking. At this time Dental was split from Health. The dental plan does not have a stop loss. Being consistent with the historical reserve target for other areas, the reserve for Dental is being calculated based on the six year average claims expense.

Five year average claims expense (50%)	<u>\$159,246</u>
Total target reserve	<u>\$159,246</u>
Projected ending reserve FY 2020	\$362,058

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 678 General Liability Fund				
Revenue				
Charges for Service	\$ 523,700	\$ 523,700	\$ 513,900	\$ 544,000
Interest and Rentals	14,657	14,657	30,000	16,780
Other Revenues (MMRMA Rebate)	-	-	98,725	-
Revenue Totals	<u>538,357</u>	<u>538,357</u>	<u>642,625</u>	<u>560,780</u>
Expenditures				
Personnel Services	-	-	-	4,600
Other Services and Charges	509,671	509,671	493,819	539,321
Transfers Out	-	-	-	-
Expenditure Totals	<u>509,671</u>	<u>509,671</u>	<u>493,819</u>	<u>543,921</u>
Fund Total	28,686	28,686	148,806	16,859
Net Position, Beginning	<u>1,529,181</u>	<u>1,529,181</u>	<u>1,529,181</u>	<u>1,677,987</u>
Net Position, Ending	<u>\$ 1,557,867</u>	<u>\$ 1,557,867</u>	<u>\$ 1,677,987</u>	<u>\$ 1,694,846</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 679 Fleet Insurance Fund				
Revenue				
Charges for Service	\$ 45,000	\$ 45,000	\$ 45,000	\$ 150,000
Interest and Rentals	7,639	7,639	10,000	5,243
Other Revenues (MMRMA Rebate)	-	-	8,274	-
Revenue Totals	<u>52,639</u>	<u>52,639</u>	<u>63,274</u>	<u>155,243</u>
Expenditures				
Personnel Services	-	-	6,536	4,600
Other Services and Charges	155,522	155,522	154,859	135,269
Transfers Out	-	-	-	-
Expenditure Totals	<u>155,522</u>	<u>155,522</u>	<u>161,395</u>	<u>139,869</u>
Fund Total	(102,883)	(102,883)	(98,121)	15,374
Net Position, Beginning	<u>622,441</u>	<u>622,441</u>	<u>622,441</u>	<u>524,320</u>
Net Position, Ending	<u>\$ 519,558</u>	<u>\$ 519,558</u>	<u>\$ 524,320</u>	<u>\$ 539,694</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 680 Property Insurance Fund				
Revenue				
Charges for Service	\$ 138,578	\$ 138,578	\$ 138,578	\$ 69,473
Interest and Rentals	18,595	18,595	18,500	17,856
Other Revenues (MMRMA Rebate)	-	-	57,711	-
Revenue Totals	<u>157,173</u>	<u>157,173</u>	<u>214,789</u>	<u>87,329</u>
Expenditures				
Personnel Services	-	-	4,357	4,600
Other Services and Charges	253,305	253,305	233,601	254,073
Transfers Out	-	-	-	-
Expenditure Totals	<u>253,305</u>	<u>253,305</u>	<u>237,958</u>	<u>258,673</u>
Fund Total	(96,132)	(96,132)	(23,169)	(171,344)
Net Position, Beginning	<u>1,808,816</u>	<u>1,808,816</u>	<u>1,808,816</u>	<u>1,785,647</u>
Net Position, Ending	<u>\$ 1,712,684</u>	<u>\$ 1,712,684</u>	<u>\$ 1,785,647</u>	<u>\$ 1,614,303</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 681 Life Insurance Fund				
Revenue				
Charges for Service	\$ 30,179	\$ 30,179	\$ 30,120	\$ 32,000
Interest and Rentals	-	-	400	121
Other Revenues	-	-	-	-
Revenue Totals	<u>30,179</u>	<u>30,179</u>	<u>30,520</u>	<u>32,121</u>
Expenditures				
Other Services and Charges	29,400	29,400	29,360	29,520
Transfers Out	15,000	15,000	15,000	-
Expenditure Totals	<u>44,400</u>	<u>44,400</u>	<u>44,360</u>	<u>29,520</u>
Fund Total	(14,221)	(14,221)	(13,840)	2,601
Net Position, Beginning	<u>25,974</u>	<u>25,974</u>	<u>25,974</u>	<u>12,134</u>
Net Position, Ending	<u>\$ 11,753</u>	<u>\$ 11,753</u>	<u>\$ 12,134</u>	<u>\$ 14,735</u>

Life insurance is no longer self-funded by the City. This fund will serve as a flow through for the contributions from departments charged as a percentage of payroll and for the expenses incurred.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 682 Workers Compensation Fund				
Revenue				
Charges for Service	\$ 649,917	\$ 649,917	\$ 663,000	\$ 662,000
Interest and Rentals	22,318	22,318	80,000	60,000
Other Revenues	-	-	-	-
Revenue Totals	<u>672,235</u>	<u>672,235</u>	<u>743,000</u>	<u>722,000</u>
Expenditures				
Personnel Services	-	-	10,893	4,600
Other Services and Charges	764,443	764,443	708,604	703,751
Expenditure Totals	<u>764,443</u>	<u>764,443</u>	<u>719,497</u>	<u>708,351</u>
Fund Total	(92,208)	(92,208)	23,503	13,649
Net Position, Beginning	<u>2,596,489</u>	<u>2,596,489</u>	<u>2,596,489</u>	<u>2,619,992</u>
Net Position, Ending	<u>\$ 2,504,281</u>	<u>\$ 2,504,281</u>	<u>\$ 2,619,992</u>	<u>\$ 2,633,641</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 683 Health Insurance Fund				
Revenue				
Charges for Service	\$ 8,884,665	\$ 8,884,665	\$ 9,393,269	\$ 9,911,503
Interest and Rentals	44,116	44,116	90,000	34,000
Other Revenues	-	-	4,292	-
Revenue Totals	<u>8,928,781</u>	<u>8,928,781</u>	<u>9,487,561</u>	<u>9,945,503</u>
Expenditures				
Other Services and Charges	8,292,463	8,292,463	10,128,188	9,926,017
Transfers Out	-	-	-	250,600
Expenditure Totals	<u>8,292,463</u>	<u>8,292,463</u>	<u>10,128,188</u>	<u>10,176,617</u>
Fund Total	636,318	636,318	(640,627)	(231,114)
Net Position, Beginning	<u>4,673,731</u>	<u>4,673,731</u>	<u>4,673,731</u>	<u>4,033,104</u>
Net Position, Ending	<u>\$ 5,310,049</u>	<u>\$ 5,310,049</u>	<u>\$ 4,033,104</u>	<u>\$ 3,801,990</u>

2019 Estimate:

- The actual claims experience is coming in higher than budgeted due to several large claims
- Claims experience continues to be impacted positively by the MAPD implementation 1/1/18, including reductions in claims expense, stop loss and Priority Health administrative fees
- Transfers to OPEB and additional buyout programs continue to be evaluated

2020 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Increased revenues due to 8% increase in what departments are charged to help offset the increase being seen in claims expenses for the current fiscal year and projected for next fiscal year
- Fiscal year 2019 is estimated to be an 11.8% increase over 2018, fiscal year 2020 projected to be approximately 2% less than the current fiscal year
- Minimal change in administrative fees, MAPD fees, vision coverage, and Affordable Care Act (ACA) fees

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 684 Dental Insurance Fund				
Revenue				
Charges for Service	\$ 468,654	\$ 468,654	\$ 468,300	\$ 500,358
Interest and Rentals	4,928	4,928	8,000	5,636
Other Revenues	-	-	-	-
Revenue Totals	<u>473,582</u>	<u>473,582</u>	<u>476,300</u>	<u>505,994</u>
Expenditures				
Other Services and Charges	398,607	398,607	390,882	416,191
Transfers Out	-	-	-	300,000
Expenditure Totals	<u>398,607</u>	<u>398,607</u>	<u>390,882</u>	<u>716,191</u>
Fund Total	74,975	74,975	85,418	(210,197)
Net Position, Beginning	<u>486,838</u>	<u>486,838</u>	<u>486,838</u>	<u>572,256</u>
Net Position, Ending	<u>\$ 561,813</u>	<u>\$ 561,813</u>	<u>\$ 572,256</u>	<u>\$ 362,059</u>

2019 Estimate:

- The actual claims experience is coming in close to budget

2020 budget:

- Based on the projections provided by Lighthouse Insurance Group
- Increase of \$23,000 in claims expense
- Combined increase in General Fund and provider administration fees of \$2,700

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 731 Pension Fund				
Revenue				
Contributions from Local Units	\$ 4,205,289	\$ 4,205,289	\$ 5,128,289	\$ 3,920,490
Interest and Rentals	2,612,561	2,612,561	2,442,000	2,500,000
Other Revenues	9,479,767	9,479,767	9,173,210	10,019,031
Revenue Totals	<u>16,297,617</u>	<u>16,297,617</u>	<u>16,743,499</u>	<u>16,439,521</u>
Expenditures				
Administration	71,345	71,345	60,280	67,920
Investment Expense	623,545	623,545	650,975	618,190
Retirement Benefits	11,694,328	11,694,328	11,328,501	11,704,210
Expenditure Totals	<u>12,389,218</u>	<u>12,389,218</u>	<u>12,039,756</u>	<u>12,390,320</u>
Fund Total	3,908,399	3,908,399	4,703,743	4,049,201
Net Position, Beginning	<u>175,302,979</u>	<u>175,302,979</u>	<u>175,302,979</u>	<u>180,006,722</u>
Net Position, Ending	<u>\$ 179,211,378</u>	<u>\$ 179,211,378</u>	<u>\$ 180,006,722</u>	<u>\$ 184,055,923</u>

- 2019 Contribution revenue higher than budgeted due to estimated dividend income which is classified in this category of accounts
- 2020 revenue based on actuarial valuation

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 732 OPEB Fund				
Revenue				
Contributions from Local Units	\$ 3,816,000	\$ 4,528,362	\$ 5,110,362	\$ 4,530,000
Interest and Rentals	-	-	(2,100)	(2,000)
Other Revenues	1,970,000	1,970,000	1,601,913	2,131,000
Other Financing Sources	-	-	15,000	-
Revenue Totals	<u>5,786,000</u>	<u>6,498,362</u>	<u>6,725,175</u>	<u>6,659,000</u>
Expenditures				
Administration	47,060	47,060	21,450	68,500
Investment Expense	139,725	139,725	132,400	137,700
Health Benefits	<u>2,788,200</u>	<u>2,788,200</u>	<u>2,630,000</u>	<u>2,840,400</u>
Expenditure Totals	<u>2,974,985</u>	<u>2,974,985</u>	<u>2,783,850</u>	<u>3,046,600</u>
Fund Total	2,811,015	3,523,377	3,941,325	3,612,400
Net Position, Beginning	<u>39,710,641</u>	<u>39,710,641</u>	<u>39,710,641</u>	<u>43,651,966</u>
Net Position, Ending	<u>\$ 42,521,656</u>	<u>\$ 43,234,018</u>	<u>\$ 43,651,966</u>	<u>\$ 47,264,366</u>

- 2019 contribution estimates higher than budget due to the additional contribution made from the Inspections fund to move to Group A, fully funding the annual recommended contributions, and an increase in estimated dividend income which is classified in this category of accounts
- 2020 revenue based on actuarial valuation
- 2019 health benefits are based on the annualized actual expense incurred to date
- 2020 health benefits are based on the actual plus average prior year increases

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 800 Capital Projects Revolving Fund				
Revenue				
Interest and Rentals	\$ 23,435	\$ 23,435	\$ 61,637	\$ 11,698
Other Revenues	309,190	309,190	470,179	16,734
Revenue Totals	<u>332,625</u>	<u>332,625</u>	<u>531,816</u>	<u>28,432</u>
Expenditures				
Other Services and Charges	63,825	63,825	224,815	40,932
Capital Outlay	50,000	310,181	365,190	150,000
Transfers	-	150,000	150,000	-
Expenditure Totals	<u>113,825</u>	<u>524,006</u>	<u>740,005</u>	<u>190,932</u>
Fund Total	218,800	(191,381)	(208,189)	(162,500)
Fund Balance, Beginning	<u>2,173,659</u>	<u>2,173,659</u>	<u>2,173,659</u>	<u>1,965,470</u>
Fund Balance, Ending	<u>\$ 2,392,459</u>	<u>\$ 1,982,278</u>	<u>\$ 1,965,470</u>	<u>\$ 1,802,970</u>

- The capital outlay for FY 2020 is related to Gezon Park improvement planning costs.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 995 Downtown Development Authority				
Revenue				
Taxes	\$ 100,000	\$ 100,000	\$ 142,499	\$ 130,000
Interest and Rentals	-	-	5,000	500
Revenue Totals	<u>100,000</u>	<u>100,000</u>	<u>147,499</u>	<u>130,500</u>
Expenditures				
Supplies	200	200	50	200
Other Services and Charges	74,800	74,800	53,059	75,800
Transfers	25,000	25,000	25,000	25,000
Expenditure Totals	<u>100,000</u>	<u>100,000</u>	<u>78,109</u>	<u>101,000</u>
Fund Total	-	-	69,390	29,500
Net Position, Beginning*	<u>198,404</u>	<u>198,404</u>	<u>198,404</u>	<u>267,794</u>
Net Position, Ending	<u>\$ 198,404</u>	<u>\$ 198,404</u>	<u>\$ 267,794</u>	<u>\$ 297,294</u>

*Unrestricted

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Fund: 996 Brownfield Redevelopment Authority				
Revenue				
Taxes	\$ 86,000	\$ 86,000	\$ 93,790	\$ 93,000
State Grants*	\$ -	\$ 202,000	\$ 202,000	\$ -
Interest and Rentals	-	-	1,500	1,500
Other Revenues	-	-	67	-
Other Financing Sources*	-	433,000	433,000	-
Revenue Totals	<u>86,000</u>	<u>721,000</u>	<u>730,357</u>	<u>94,500</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	111,544	111,544	114,544	94,500
Capital Outlay	-	635,000	635,000	-
Transfers	25,000	25,000	25,000	-
Expenditure Totals	<u>136,544</u>	<u>771,544</u>	<u>774,544</u>	<u>94,500</u>
Fund Total	(50,544)	(50,544)	(44,187)	-
Net Position, Beginning	<u>51,358</u>	<u>51,358</u>	<u>51,358</u>	<u>7,171</u>
Net Position, Ending	<u>\$ 814</u>	<u>\$ 814</u>	<u>\$ 7,171</u>	<u>\$ 7,171</u>

*MDEQ Grant and Loan

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
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Fund: 998 Greater Wyoming Community Alliance CU

Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	250	250	3,000	250
Other Revenues	15,000	15,000	24,471	15,000
Revenue Totals	15,250	15,250	27,471	15,250
Expenditures				
Supplies	7,500	7,500	7,500	8,500
Other Services and Charges	18,000	18,000	8,538	30,000
Capital Outlay	-	-	-	-
Expenditure Totals	25,500	25,500	16,038	38,500
Fund Total	(10,250)	(10,250)	11,433	(23,250)
Net Position, Beginning	63,281	63,281	63,281	74,714
Net Position, Ending	\$ 53,031	\$ 53,031	\$ 74,714	\$ 51,464

Excludes the Community Enrichment Commission, Pinery Park Little League and Tree Commission.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2019 Adopted Budget	2019 Amended Budget	2019 Estimated Amount	2020 Proposed
Wyoming Tree Commission*				
Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	-	-	-	-
Other Revenues	-	-	550	-
Revenue Totals	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	-	-	165	4,322
Capital Outlay	-	-	500	2,696
Expenditure Totals	<u>-</u>	<u>-</u>	<u>665</u>	<u>7,018</u>
Fund Total	-	-	(115)	(7,018)
Net Position, Beginning	<u>8,627</u>	<u>8,627</u>	<u>8,627</u>	<u>8,512</u>
Net Position, Ending	<u>\$ 8,627</u>	<u>\$ 8,627</u>	<u>\$ 8,512</u>	<u>\$ 1,494</u>

*Part of the Greater Wyoming Community Resource Alliance