

City of **Wyoming** Michigan

Annual Budget 2020-2021



Budget Message

To Mayor Poll and Members of the Wyoming City Council,

On behalf of the entire City staff and administration, I present to you the recommended fiscal year 2020-21 Annual Budget for all funds and operations of the City of Wyoming. This year's budget has been a challenge as its initial preparation was based upon a healthy economy that was producing solid tax revenue. In addition, we were hopeful that the State Legislature would be increasing revenue sharing and restoring some of the past losses. Then COVID-19 hit. In response, we have significantly reduced our revenue assumptions and reverted to a more conservative approach to expenses, all the while remaining committed to Community, Safety and Stewardship. This budget was built to withstand economic fallout from the COVID-19 pandemic and to preserve existing services and personnel. I would be remiss if I did not congratulate our Council for conservative decisions in the past which have created a financial resiliency that should enable us to weather the current pandemic.

At the time of the budget presentation and approval, our country, our State and our community are dealing with many unknowns. Although tax revenues are secure for the year as assessments are set on December 31 of the preceding year, revenue sharing derived from State sales tax, road funds derived from gas tax revenues, and other revenue sources have significant question marks. 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, rather, we expect to see a small millage reduction as a result of a Headlee rollback. Also, we have included an increase for water and sewer service that is slightly higher than the cost of living. No other significant changes to user fees are anticipated.

On the revenue side in the General Fund, we have scaled back previous revenue projections and reduced revenue sharing and interest revenue estimates. In addition, we anticipate changes to the Local Revenue Stabilization Authority funding, formerly Personal Property Tax reimbursement formula from the State, will also result in losses from the previous years. Although we have been told we will be held harmless, it is clear surplus essential service payments to the City of Wyoming are being redistributed to other areas of the State.

On the expense side, we are budgeting for 100 percent of 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.

Based on our continued analysis and emphasis, we estimate that the 2020-21 budget year will end with a General Fund budget deficit. However, a significant portion of this deficit is comprised of one-time capital expenditures. In addition, different from previous discussions, we have eliminated all potential additional public safety personnel proposed in earlier versions as we do not know what lingering effects COVID-19 will have on the economy. Should the economy turn around quickly, we plan to come back to the Council for a midyear budget amendment with an eye towards additional public safety personnel. No other additional positions are proposed or were planned to be proposed in this budget.

City of Wyoming's Fiscal Situation

I continue to believe the City of Wyoming exists in a cautiously stable financial environment. I remain optimistic that the effects of the COVID-19 pandemic on the economy will be short term. I do not foresee a significant reduction in home values similar to the recession in 2008-09; however, short-term reductions to revenue sharing may occur as a result of residents reduced purchasing power to support the sales tax. As a result of our conservative approach in previous years we have been able to build a fund balance for emergency purposes. The COVID-19 pandemic is that emergency and the City of Wyoming has the ability to be measured and strategic about future financial decisions while maintaining 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 continue to respond to the current pandemic amidst different and difficult working conditions. We find ourselves in uncharted territory. There is no game plan, there is no manual, and there are no sure answers. In the past we have managed through the loss of our number one taxpayer, tornados and floods. In those cases, we knew the progress we were making. It was measurable, with an end goal in sight. Today, it is unknown and our people are on the front lines. Every day we are asking our staff to respond and work in conditions that very few people are being asked to do. Similar to medical staff, our ability to secure the needed personal protective gear is a challenge and we must improvise in order to respond to the emergency needs of our Citizens.

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.

In the General Fund, this year's budget does not include any of our previously planned personnel additions. However, we are continuing to support one-time capital improvements. The capital improvements consist mainly of HVAC replacements, building maintenance related to upkeep, and technology improvements for the Police Department. Even in difficult economic times, these types of capital investments are necessary to prevent higher costs for improvements that could have been preventable.

Budget Highlights

- We continue significant progress towards the reduction of our Other Post Employment Benefit (OPEB) outstanding debt. This will be the second 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.
- We continue to focus on needs related to public safety staffing. I remain concerned about the service needs of our citizens outpacing our ability to provide those services. Staff members primarily react on a call-to-call basis with little ability to commit time to being proactive on any level.
- Community Services covers four main service areas including parks and recreation, inspections, planning and Community Development Block Grant. Master plan work should be completed this year, which will lead to significant policy discussions around housing needs, redevelopment opportunities, and infill development.
- With the adoption of our flexible fund proposal, we now utilize 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 completion of Ideal Park after significant delays related to flooding and COVID-19. In addition, we hope to see the start of Jackson Park redevelopment. Finally, depending on economic conditions we hope to start engineering for improvements to 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. However, depending on the economic effects of the quarantine on the gas tax, our capital investment for streets may be reduced this year. We will monitor gas tax revenues throughout the year and will adjust accordingly.
- In Public Safety we prioritized capital projects that include a new in-car video system and potential body cameras for police personnel. In addition to smaller equipment replacements we plan to replace half of the department's tasers. On the fire side we plan several building maintenance projects including windows and seals for several of the stations. Fire facilities are now over 20 years old and maintenance issues will remain an ongoing budget expenditure.
- In Utilities we remain focused on preventative maintenance with video inspection and lining of sewer mains, implementation of the advanced metering infrastructure program, and water main replacements. Other large projects 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. The budget continues to include resurfacing, slip lining of deteriorating sewer lines, and water main replacement.

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 cross training opportunities, community partnerships, energy efficiency, staff and facility utilization.

Looking Ahead

Each year we discuss the long-term financial stability of the City. The City Council ranks this item as a high priority whenever asked; however, stability or sustainability is impossible under our current revenue model. The structural deficit, although not as apparent in good economic times, is very real when the economy slows. The time is now to settle the debate over future funding and, most importantly, address public safety staffing issues in both the police and fire sworn ranks.

It is proven that trickle-down economics don't work. A good economy will not support ongoing operations and it will certainly not fund added personnel. In the face of increased citizen demands, on-going decisions to turn down redevelopment projects, developer's desires to utilize tax credits to create development, and legislative attacks on property tax revenues, the City will never be able to properly staff public safety without additional revenues. Should the City face a long-term economic downturn related to the COVID-19 pandemic, it will be more important than ever to secure additional funding. The capacity to foster the growth necessary to bridge the structural gap does not exist.

Currently, the City of Wyoming maintains a staffing level that is pre-1990 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 the theme, state government continues to fund programs on the backs of local government while celebrating their funding accomplishments. If the recent pandemic has taught us anything, the need to prepare for future emergencies is severely handicapped by the current "no new tax" theme. Consider our current environment where one COVID-19-positive person can eliminate an entire shift of public safety for an extended period of time. Should this occur, we have no backup. No one is going to save us. 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 team starts developing this document in December each year. Once again, their dedication and commitment to the people of Wyoming is unmatched. 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 are 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 Kate Balfourt and Christine McKinley, for their commitment and long hours in less than ideal conditions to create the Fiscal Year 2020-2021 Budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "C. Holt". The signature is stylized with a large initial "C" and a long horizontal stroke.

Curtis Holt
City Manager

City of Wyoming
All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance
Fiscal Year 2020 - 2021

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 11,868,507	\$ 34,075,155	\$ 36,352,624	\$ (2,277,469)	\$ 9,591,038
Major Streets	2,269,607	6,895,000	8,384,947	(1,489,947)	779,660
Local Streets	445,939	2,035,000	2,226,971	(191,971)	253,968
Public Safety	67,574	2,844,625	2,844,625	-	67,574
Fire	2,476	1,679,171	1,679,171	-	2,476
Police	3,512	2,799,376	2,799,376	-	3,512
Parks & Recreation	377,229	3,997,124	3,916,302	80,822	458,051
Sidewalk Snow Removal	161,187	448,330	445,228	3,102	164,289
Solid Waste Disposal	648,672	917,430	1,046,972	(129,542)	519,130
Building Inspections	1,319,959	1,676,614	1,624,999	51,615	1,371,574
Community Dev. Block Grant	-	816,030	816,030	-	-
Indigent Defense	403	-	-	-	403
Drug Law Enforcement	50,444	-	44,000	(44,000)	6,444
Capital Improvement	921,278	3,397,230	3,058,917	338,313	1,259,591
Library Maintenance	1,426,699	885,920	734,406	151,514	1,578,213
Sewer Bond Reserve	3,465,483	-	-	-	3,465,483
Sewer Construction Reserve	1,036,381	100,000	1,000,000	(900,000)	136,381
Sewer*	13,649,905	20,922,000	23,243,095	(2,321,095)	11,328,810
Sewer Total	18,151,769	21,022,000	24,243,095	(3,221,095)	14,930,674
Water*	8,329,727	25,279,960	23,606,350	1,673,610	10,003,337
Water Construction Reserve	961,051	100,000	-	100,000	1,061,051
Water Bond Reserve	3,597,962	-	-	-	3,597,962
Water Total	12,888,740	25,379,960	23,606,350	1,773,610	14,662,350
Motor Pool*	2,411,386	3,967,072	3,812,977	154,095	2,565,481
Motor Pool Depreciation Reserve*	3,263,195	1,750,000	1,438,000	312,000	3,575,195
Motor Pool Total	5,674,581	5,717,072	5,250,977	466,095	6,140,676
Capital Projects Revolving	1,070,158	17,629	36,108	(18,479)	1,051,679
Total	\$ 57,348,734	\$ 114,603,666	\$ 119,111,098	\$ (4,507,432)	\$ 52,841,302
Less Transfers Between Funds		(9,898,172)	(9,898,172)		
Less Admin Fee Between Funds		(3,985,819)	(3,690,219)		
Grand Total Revenue and Expenditures		100,719,675	105,522,707		

* 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	\$ 2,085,987	\$ 476,744	\$ 493,019	\$ (16,275)	\$ 2,069,712
Fleet Insurance	552,423	150,000	138,559	11,441	563,864
Property Insurance	1,730,091	138,185	282,853	(144,668)	1,585,423
Life Insurance	13,132	32,976	29,400	3,576	16,708
Worker's Compensation	3,199,579	653,325	657,195	(3,870)	3,195,709
Health Insurance	3,547,789	10,279,700	10,844,826	(565,126)	2,982,663
Dental Insurance	378,680	425,000	369,760	55,240	433,920
Self Insurance Sub-Total	11,507,681	12,155,930	12,815,612	(659,682)	10,847,999
Pension Fund	184,095,534	16,554,530	13,146,567	3,407,963	187,503,497
OPEB Fund	48,786,462	7,990,750	3,285,380	4,705,370	53,491,832
Total	\$ 244,389,677	\$ 36,701,210	\$ 29,247,559	\$ 7,453,651	\$ 251,843,328
Less Admin Fee Between Funds			(295,600)		
Grand Total Revenue and Expenditures		286,997,700	282,060,544		

City of Wyoming, Michigan
Property Tax Millage Rate Schedule

	Actual						Final
	2015	2016	2017	2018	2019	2020	2021
General Operations	4.6695	4.6695	4.6695	4.8938	4.8938	4.8571	4.8347
Fire Services	0.7500	0.7500	0.7500	0.7487	0.7487	0.7430	0.7394
Police Services	1.2500	1.2500	1.2500	1.2478	1.2478	1.2384	1.2326
Parks & Recreation	1.5000	1.5000	1.5000	1.4973	1.4973	1.4860	1.4791
Sidewalks	0.2000	0.2000	0.2000	0.1996	0.1496	0.1484	0.1974
Yard Waste	0.3500	0.3500	0.3500	0.3500	0.4000	0.4000	0.4000
Library Maintenance	0.1000	0.3700	0.3700				
Library Debt Service	0.2700						
Library Ops/Parks Capital				0.3693	0.3693	0.3665	0.3648
Capital Projects	1.5678	1.5678	1.5678	1.5650	1.5650	1.5532	1.4960
Public Safety	1.2500	1.2500	1.2500	1.2477	1.2477	1.2383	1.2348
Total Mills	<u>11.9073</u>	<u>11.9073</u>	<u>11.9073</u>	<u>12.1192</u>	<u>12.1192</u>	<u>12.0309</u>	<u>11.9788</u>

	Authorized*	Headlee Limit	Levied	Available
Charter-Aggregate	11.0900	10.3940	10.3440	0.0500
Charter-Public Safety	1.2500	1.2348	1.2348	-
State-Yard Waste	3.0000	2.7502	0.4000	2.3502
Total Tax Rate	<u>15.3400</u>	<u>14.3790</u>	<u>11.9788</u>	<u>2.4002</u>

* Millage Authorized by Election, Charter, etc.

City of Wyoming, Michigan
Administrative Fee Allocation

	2019 Actual	2020 Actual	2021 Budget
202 Major Streets Fund	\$ 176,312	\$ 201,204	\$ 301,071
203 Local Streets Fund	92,913	106,147	264,073
208 Parks and Recreation Fund	312,466	337,909	420,664
211 Sidewalk Fund	22,991	26,560	39,228
230 Solid Waste Disposal Fund	69,060	54,945	80,414
249 Inspections Fund	80,074	86,590	128,680
400 Capital Improvement Fund	355,729	379,641	215,456
401 Library Fund	42,244	45,445	42,976
590 Sewer Fund	932,362	795,388	968,456
591 Water Fund	1,117,831	1,043,480	1,002,874
661 Motor Pool Fund	189,256	170,772	199,219
678-684 Insurance Funds	232,801	270,910	295,600
800 Capital Revolving Fund	-	40,932	27,108
Total	<u>\$ 3,624,039</u>	<u>\$ 3,559,923</u>	<u>\$ 3,985,819</u>

City of Wyoming, Michigan
Transfers Between Funds

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ -	\$ 7,323,172
Public Safety Fund	2,844,625	-
Fire Fund	1,679,171	-
Police Fund	2,799,376	-
Total	<u>7,323,172</u>	<u>7,323,172</u>
Sewer - Construction Reserve	900,000	-
Sewer Fund	-	900,000
Total	<u>900,000</u>	<u>900,000</u>
Water - Construction Reserve	-	100,000
Water Fund	100,000	-
Total	<u>100,000</u>	<u>100,000</u>
Motor Pool Reserve Fund	-	1,575,000
Motor Pool Equipment Fund	1,575,000	-
Total	<u>1,575,000</u>	<u>1,575,000</u>
Grand Total of Transfers	<u>\$ 9,898,172</u>	<u>\$ 9,898,172</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 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>
MANAGER 172	CITY MANAGER	16020		1.00	1.00	1.00	1.00
	ASSISTANT CITY MANAGER	16031		1.00	1.00	0.00	0.00
	DEPUTY CITY MANAGER	16030		0.00	0.00	1.00	1.00
	DIRECTOR OF HUMAN RESOURCES	16055		1.00	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	16007		2.00	1.00	1.00	1.00
	ANALYTICS PROJECT SPECIALIST	10020	G63	1.00	1.00	1.00	1.00
	CITY ATTORNEY	16025		0.00	1.00	1.00	1.00
	COMMUNICATIONS SPECIALIST	16009		0.00	0.00	1.00	1.00
	HUMAN RESOURCE SPECIALIST	16008		1.00	2.00	2.00	2.00
	OFFICE SPECIALIST I	10205	G21	0.00	0.00	1.00	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	0.50	0.50
					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	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK I	10085	G21	2.00	2.00	2.00	1.00
	DEPUTY COURT CLERK II	10086	G29	2.00	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	3.00
	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	1.00	1.00	1.00
	DEPUTY FINANCE DIRECTOR	16034		1.00	0.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	2.00	2.00	2.00	1.00
	ACCOUNT CLERK III	10017	G49	1.00	1.00	0.00	0.00
	ACCOUNTANT	15010	A22	0.00	0.00	0.00	1.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	2.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	0.00	1.00	1.00
	SENIOR ACCOUNTANT	15358	A28	2.00	2.00	2.00	1.00
				7.00	7.00	7.00	7.00
ASSESSOR 209	CITY ASSESSOR	15090		0.00	0.00	1.00	1.00
	ASSESSING ADMINISTRATOR	15140	A32	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	1.00
	PROPERTY EXAMINER II	10256	G55	1.00	1.00	2.00	2.00
	PROPERTY EXAMINER III	10257	G63	2.00	2.00	2.00	2.00
	PT - CLERICAL	11013		1.00	1.00	0.50	0.50
				6.00	6.00	6.50	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	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	0.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	1.00	0.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	2.00	2.00	2.00
	TAX COLLECTOR	10290	G53	1.00	0.00	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 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</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	2.00	2.00	1.00
	INFORMATION TECH SPECIALIST II	10287	G63	2.00	3.00	3.00	4.00
	INFORMATION TECH SUPERVISOR	15260	A32	2.00	2.00	2.00	2.00
	PT - OFFICE SPECIALIST I	11205		0.50	0.50	0.50	0.50
					8.50	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
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ADMINISTRATIVE SPECIALIST	15062	A16	1.00	2.00	2.00	2.00
	BUILDING MAINTENANCE WORKER I	10040	G29	1.00	0.00	0.00	0.00
	EVIDENCE TECHNICIAN I	10105	G41	1.00	2.00	3.00	3.00
	EVIDENCE TECHNICIAN II	10106	G55	2.00	1.00	0.00	0.00
	EVIDENCE TECHNICIAN III	10107	G63	2.00	2.00	2.00	2.00
	MAINTENANCE HELPER	10170	G21	0.00	1.00	0.00	0.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	0.00	1.00	1.00
	OFFICE MANAGER	15290	A22	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST I (Office Clerk I)	10205	G21	3.00	4.00	4.00	5.00
	OFFICE SPECIALIST II (Office Clerk II)	10206	G37	2.00	1.00	1.00	0.00
	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	68.00	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	103.00	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	0.00	0.00	0.00	0.00
	FIRE EQUIPMENT OPERATOR	30110	F10	6.00	5.00	6.00	6.00
	FIRE INSPECTOR	30130	F20	1.00	1.00	1.00	1.00
	FIRE LIEUTENANT	30140	F15	4.00	3.00	3.00	3.00
	FIRE MARSHALL	30150	F25	0.00	0.00	1.00	1.00
	FIREFIGHTER	30120	F05	16.00	18.00	18.00	18.00
	OFFICE SPECIALIST I	10205	G21	0.00	1.00	1.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	1.00
	PT - OFFICE SPECIALIST I	11205		1.00	0.00	0.00	0.00
					30.00	30.00	32.00
INSPECTIONS & PLANNING 371 400	BUILDING INSPECTIONS SUPERVISOR	15078	A28	1.00	1.00	1.00	1.00
	BUILDING INSPECTOR	10035	G67	0.00	1.00	1.00	1.00
	BUILDING INSPECTOR II	10036	G73	1.00	1.00	1.00	1.00
	BUILDING REHAB SPECIALIST	10045	G63	1.00	0.00	0.00	0.00
	CODE ENFORCEMENT INSPECTOR	10037	G53	1.00	1.00	1.00	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	10225	G67	0.00	0.00	1.00	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	0.00	0.00
	PLUMBING INSPECTOR	10225	G67	0.00	0.00	1.00	1.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
	PT INSPECTOR		G63	0.00	0.50	0.00	0.00
	ADMINISTRATIVE AIDE	15020	A20	1.00	1.00	0.00	0.00
	CITY PLANNER	15100	A36	1.00	1.00	1.00	1.00
	COMMUNITY DEVELOPMENT SPECIALIST	15124	A20	0.00	0.00	1.00	1.00
	PLANNER I	10220	G55	0.00	0.00	1.00	1.00
PRINCIPAL PLANNER	15310	A30	1.00	1.00	0.00	0.00	
				14.00	14.50	14.00	14.00

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</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	0.00	0.00	0.00
	MAINTENANCE I	10175	G29	2.00	2.00	2.00	2.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	3.00	3.00	3.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	2.00	2.00
	OFFICE SPECIALIST II (1 TEAM 21)	10206	G37	0.00	2.00	2.00	3.00
	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	0.00	0.00	0.00
	PARKS & FACILITIES TECHNICIAN III	10223	G47	2.00	0.00	0.00	0.00
	PARKS AND FACILITIES TECHNICIAN 2	10211	G43	0.00	3.00	3.00	3.00
	PARKS AND FACILITIES TECHNICIAN 3	10212	G47	0.00	2.00	2.00	2.00
	RECREATION PROGRAMMER I	15345	A12	2.00	1.00	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	0.00	0.00	0.00
	SPECIAL EVENTS & MKTG PROGRAMMER	15348	A12	0.00	1.00	1.00	1.00
	PT - RECEPTIONIST (WSC)	11070		0.50	0.50	0.00	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	0.00
	PT - PROGRAM ASSISTANT (TEAM 21)	51124		0.50	0.50	0.50	0.00
			23.50	23.50	24.00	24.00	
PUBLIC SERVICE 441 445, 447, 474 445 447 474 661	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
	CIVIL ENGINEER	15120	A28	0.00	0.00	1.00	1.00
	CONTRACT & PROCURE. SUPERVISOR	15125	A28	1.00	0.00	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	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	1.00	1.00	2.00	2.00
	PUBLIC SERVICES SUPERVISOR	15320	A28	0.00	3.00	3.00	3.00
	PUBLIC WORKS SUPERVISOR	15330	A28	2.00	0.00	0.00	0.00
	SENIOR CIVIL ENGINEER	15360	A34	1.00	1.00	1.00	1.00
	TRAFFIC SAFETY FOREMAN	15390	A24	0.00	1.00	1.00	1.00
	EQUIPMENT OPERATOR I	10100	G39	7.00	1.00	1.00	1.00
	MAINTENANCE II	10176	G33	9.00	3.00	3.00	2.00
	MAINTENANCE HELPER	10170	G21	7.00	0.00	1.00	0.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	10.00	10.00	12.00
	MAINTENANCE TECHNICIAN 2	10181	G45	0.00	11.00	10.00	10.00
	MAINTENANCE WORKER II	10185	G37	2.00	0.00	0.00	0.00
	PUBLIC SERVICES CREW LEADER	10259	G57	0.00	4.00	4.00	4.00
	SENIOR CREW LEADER	10281	G55	4.00	0.00	0.00	0.00
	PT - PUBLIC SERVICE	11056		0.50	0.50	1.50	2.00
	ENGINEERING TECHNICIAN	10095	G53	0.00	0.00	1.00	1.00
	SENIOR ENGINEERING TECH	10284	G63	2.00	2.00	2.00	2.00
	PT - ENGINEERING TECH	11065		0.50	0.50	0.50	0.50
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	3.00	3.00	3.00
	TRAFFIC MAINTENANCE I	10295	G29	1.00	0.00	0.00	0.00
	TRAFFIC MAINTENANCE II	10296	G33	2.00	0.00	0.00	0.00
	TRAFFIC MAINTENANCE ELECTRICIAN	10298	G55	0.00	2.00	2.00	2.00
	TRAFFIC MAINTENANCE TECH II	10301	G55	2.00	0.00	0.00	0.00
	BUILDING MAINT WORKER III	10042	G47	1.00	1.00	1.00	1.00
	FLEET SERVICES APPRENTICE	10120	G21	1.00	0.00	1.00	1.00
FLEET SERVICES MASTER TECHNICIAN	10122	G49	2.00	2.00	1.00	1.00	
FLEET SERVICES SENIOR TECHNICIAN	10123	G41	1.00	1.00	1.00	2.00	
FLEET SERVICES UTILITY TECHNICIAN	10125	G29	0.00	1.00	1.00	0.00	
SHOP FOREMAN	15370	A24	1.00	0.00	0.00	0.00	
PT - FLEET MAINT PARTS SPECIALIST	11055		0.50	0.50	0.50	0.50	
			54.50	54.50	56.50	57.00	

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2017-2018</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>
UTILITIES 590, 591	DEPUTY DIRECTOR OF PW	15170	A48	1.00	1.00	1.00	0.00
	ASSET MGMT COORDINATOR (grant funded)	10021	G71	1.00	1.00	0.00	0.00
	BIO-SOLIDS OPERATIONS COORD.	10330	G59	1.00	1.00	0.00	0.00
	BUILDING MAINTENANCE WORKER II	10041	G37	2.00	2.00	1.00	1.00
	BUILDING MAINTENANCE TECHNICIAN	10038	G43	0.00	0.00	1.00	1.00
	CHEMIST	10058	G71	2.00	2.00	2.00	2.00
	CUSTODIAN	10078	G21	1.00	1.00	1.00	0.00
	ENVIRONMENTAL SERVICE INSPECTOR	10135	G63	2.00	2.00	3.00	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	0.00	0.00	0.00
	LABORATORY SERVICES MANAGER	15270	A36	1.00	1.00	1.00	1.00
	LABORATORY TECHNICIAN I	10153	G55	3.00	3.00	2.00	2.00
	LABORATORY TECHNICIAN II	10154	G63	2.00	2.00	3.00	3.00
	MAINTENANCE TECHNICIAN 2	10181	G45	0.00	6.00	3.00	6.00
	MAINTENANCE TECHNICIAN 3	10182	G55	0.00	11.00	13.00	10.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	SECRETARY II	10263	G41	1.00	1.00	1.00	1.00
	SHOP FOREMAN	15370	A24	2.00	2.00	2.00	1.00
	UTILITY MAINTENANCE I	10320	G45	8.00	0.00	0.00	0.00
	UTILITY MAINTENANCE II	10321	G55	7.00	0.00	1.00	1.00
	UTILITY MAINTENANCE III	10322	G63	2.00	0.00	0.00	0.00
	UTILITY MAINTENANCE ELECTRICIAN	10325	G67	0.00	2.00	2.00	2.00
	UTILITY MAINTENANCE FOREMAN	15400	A24	0.00	0.00	0.00	1.00
	UTILITY MAINTENANCE MANAGER	15405	A36	1.00	1.00	1.00	1.00
	UTILITY PLANT OPERATOR I	10356	G45	7.00	2.00	2.00	3.00
	UTILITY PLANT OPERATOR II	10355	G59	7.00	12.00	12.00	11.00
	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	58.00
				344.50	346.00	354.00	352.50

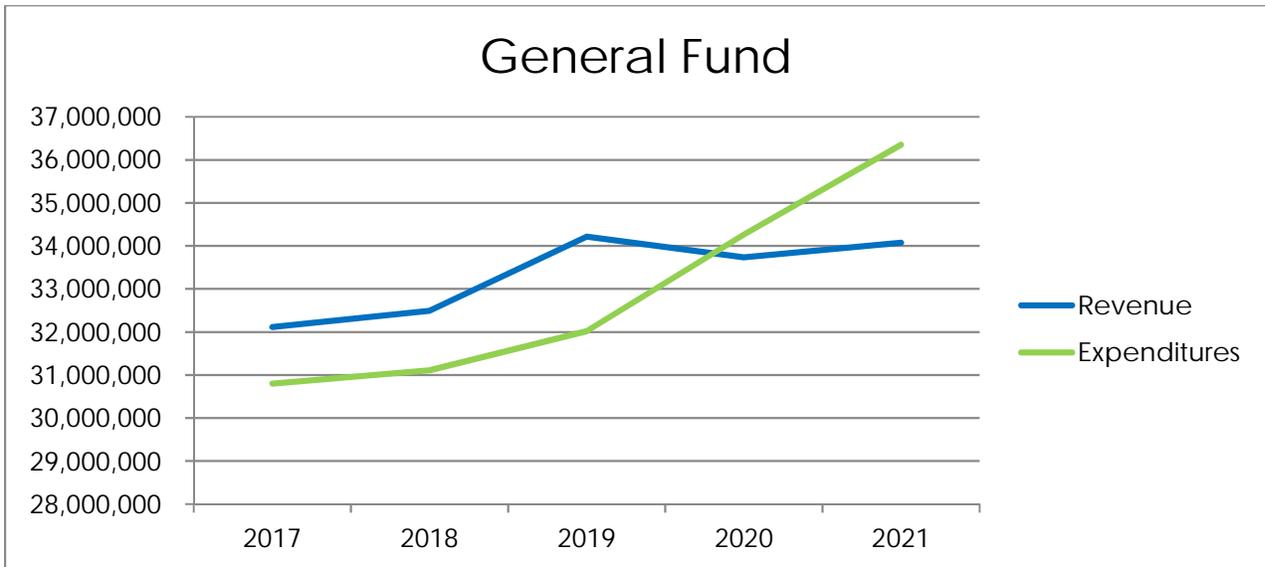
City of Wyoming, Michigan
Annual Budget by Account Classification
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 101 General Fund				
Revenue				
Taxes	\$ 12,467,366	\$ 12,467,366	\$ 12,431,515	\$ 12,750,565
Licenses and Permits	1,050,000	1,050,000	1,067,000	1,023,000
Federal Grants	-	233,488	173,116	4,980
State Grants	7,376,848	7,473,172	6,977,943	6,901,089
Contributions from Local Units	283,680	463,680	404,940	278,358
Charges for Service	3,609,923	3,609,923	3,612,359	4,039,321
Fines and Forfeitures	1,700,000	1,700,000	1,400,000	1,500,000
Interest and Rentals	292,280	292,280	334,366	93,970
Other Revenues	134,300	178,210	157,610	135,700
Other Financing Sources	7,180,480	7,180,480	7,180,480	7,348,172
Revenue Totals	<u>34,094,877</u>	<u>34,648,599</u>	<u>33,739,329</u>	<u>34,075,155</u>
Expenditures				
Personnel Services	26,909,764	27,085,487	25,618,723	27,146,887
Supplies	623,751	652,987	623,881	672,438
Other Services and Charges	7,247,290	7,773,890	7,250,594	7,229,801
Capital Outlay	664,500	829,172	763,034	1,303,497
Transfers Out	-	7,161	7,161	-
Expenditure Totals	<u>35,445,305</u>	<u>36,348,697</u>	<u>34,263,393</u>	<u>36,352,624</u>
Fund Total	(1,350,428)	(1,700,098)	(524,064)	(2,277,469)
Fund Balance, Beginning	<u>12,392,571</u>	<u>12,392,571</u>	<u>12,392,571</u>	<u>11,868,507</u>
Fund Balance, Ending	<u>\$ 11,042,143</u>	<u>\$ 10,692,473</u>	<u>\$ 11,868,507</u>	<u>\$ 9,591,038</u>

Expenditure detail by program - See Next Page

City of Wyoming, Michigan
Annual Budget by Account Classification
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Expenditure detail by program				
10100-City Council	\$ 140,645	\$ 140,645	\$ 140,640	\$ 120,424
10300-City Council - Communication	37,900	72,100	47,100	59,000
13600-District Court	1,732,963	1,757,569	1,730,366	1,704,095
13610-District Court - Building	290,520	365,020	352,190	300,210
15100-District Court - Probation	403,020	708,288	574,871	413,599
17200-City Manager	1,549,470	1,549,470	1,399,070	1,540,386
20100-Finance - Accounting	990,210	990,210	871,735	922,887
25300-Finance - Treasurer	391,486	391,486	376,231	393,160
73200-Finance - Cable TV Commission	500,000	500,000	485,000	461,000
20900-Assessor	855,198	855,198	699,251	810,084
24700-Assessor - Board of Review	7,251	7,251	5,602	7,231
21000-Attorney - Legal Services	655,896	655,896	645,180	675,317
19100-City Clerk - Election	120,331	120,331	77,523	129,468
21500-City Clerk	575,924	575,924	534,060	571,303
24800-Purchasing - Central Services	108,766	108,766	108,511	108,511
26500-Purchasing - City Hall	1,230	1,230	1,222	2,450
25800-Information Technology	1,854,445	1,859,945	1,809,693	1,943,380
26700-Facilities Maintenance	447,887	461,210	436,165	373,816
30500-Police - Administration Services	1,506,008	1,544,390	1,500,603	1,435,072
30610-Police - Building	455,338	455,338	402,759	572,667
30700-Police - Records Management	383,347	383,347	347,531	409,853
31000-Police - Detective Bureau	2,837,812	2,837,812	2,781,261	2,844,279
31200-Police - Forensic Science Unit	705,423	707,531	699,274	787,453
31500-Police - Patrol	10,044,057	10,074,311	9,646,088	10,991,378
31506-Police - OHSP - Strategic Traffic	-	176,223	143,728	-
31600-Police - Crossing Guard	84,440	84,440	84,440	84,440
31700-Police - Senior Volunteer	11,150	7,633	3,090	-
32000-Police - Training	120,400	120,400	105,923	119,300
32100-Police - ACT 302 Training Funds	15,000	23,554	20,000	15,000
32500-Police - Communications/Dispatc	632,720	632,720	632,720	635,470
33400-Police - Jail	365,742	365,742	365,742	365,742
33700-Fire - Administration Services	460,397	460,397	434,973	483,559
33800-Fire - Buildings	550,033	571,704	570,404	286,323
33900-Fire - Fighting	4,508,910	4,519,815	4,485,998	4,844,538
33901-Fire - Dual Empl. Reserves	207,658	207,258	95,858	207,526
33902-Fire - Fighting - Paid on Call	161,663	161,263	80,515	159,897
34100-Fire - Prevention	283,396	284,196	196,657	290,699
42600-Fire - Civil Defense	8,325	8,325	8,325	8,365
40000-Planning	455,566	609,821	455,897	349,935
72800-Economic Development	20,000	20,000	20,000	20,000
44612-Public Works - Kentwood Hwys/€	1,580	1,580	-	1,575
44613-Public Works - Other Govt/Agenc	3,158	3,158	-	3,151
44800-Public Works - Street Lighting	950,040	950,040	870,036	890,080
75300-Community Outreach Programs	10,000	10,000	10,000	10,000
99900-Transfers Indigent Fund	-	7,161	7,161	-
	<u>\$ 35,445,305</u>	<u>\$ 36,348,698</u>	<u>\$ 34,263,393</u>	<u>\$ 36,352,624</u>



2021 Revenue Estimate Highlights:

- | | |
|-----------------------|--|
| Taxable Value | <ul style="list-style-type: none"> • Estimated tax revenue of \$12,750,565, a 2.57% increase over the 2020 estimate including CPI increase of 1.9% and assessments on new construction • Includes \$304,560 in PILOT payments from Water and Sewer Funds |
| State Shared Revenue | <ul style="list-style-type: none"> • Estimate of \$6,678,639 including EVIP - A 0.45% increase from 2020 estimate |
| District Court Income | <ul style="list-style-type: none"> • Decrease of \$200,000 expected |
| Administrative Fee | <ul style="list-style-type: none"> • Increase of \$425,898 compared to 2020 |
| Transfers | <ul style="list-style-type: none"> • Increase of \$167,692 from the Police, Fire and Public Safety Millages, reflecting the increase in taxable values |

2021 Expenditure Highlights Compared to 2020:

Court	<ul style="list-style-type: none"> • Capital outlay of \$90,000 for HVAC replacement
Cable TV Commission	<ul style="list-style-type: none"> • Represents 50% of collections
Clerk	<ul style="list-style-type: none"> • Includes \$9,000 for tabulator modems • Budgeting for 4 elections
Information Technology	<ul style="list-style-type: none"> • Includes \$223,000 in planned computer, monitor, server, other replacements
Police	<ul style="list-style-type: none"> • Capital outlay of \$177,000 for air conditioning units • Includes \$45,000 for FARO crime/accident scene reconstruction device, \$13,000 for FSU accreditation, \$10,000 for bulletproof vest replacements, \$750,000 for in-car camera system, tasers and body cameras, \$27,000 for portable radios to convert to 800 Mhz system
Fire	<ul style="list-style-type: none"> • Includes \$101,000 in capital outlay for replacement windows at 36th street, replacement windows at Gezon, and caulking in all stations

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

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>
Beginning Reserves	12,392,571	11,868,507	9,591,039	7,240,887	4,608,924	1,653,470
Revenues	33,739,329	34,075,155	34,614,659	35,138,509	35,648,205	36,182,668
Expenses	34,263,393	36,352,624	36,964,811	37,770,473	38,603,658	39,461,759
Surplus or (Deficit)	(524,064)	(2,277,469)	(2,350,151)	(2,631,964)	(2,955,453)	(3,279,091)
Ending Reserves	11,868,507	9,591,039	7,240,887	4,608,924	1,653,470	(1,625,620)
Fund Balance as a % of Exp	34.6%	26.4%	19.6%	12.2%	4.3%	-4.1%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

INCLUDES \$500,000 CAPITAL OUTLAY AND 100% OF ANNUAL OPEB PAYMENT FOR YEARS AFTER 2021

City of Wyoming, Michigan
Annual Budget by Account Classification

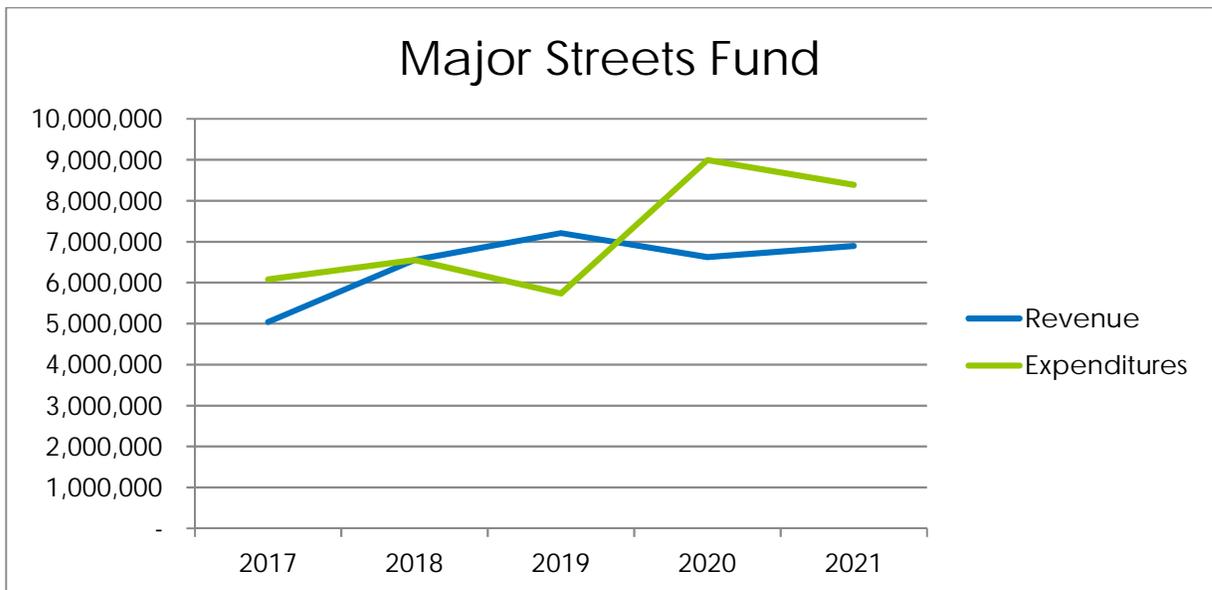
Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 110 Allocation Fund				
Revenue				
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel Services	163,853	163,853	142,944	138,792
Supplies	1,800	1,800	1,800	4,800
Other Services and Charges	10,844	10,844	10,917	11,209
Capital Outlay	-	-	-	-
Transfers Out	(176,497)	(176,497)	(155,661)	(154,801)
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	\$ -	\$ -	\$ -	\$ -
44100-Public Works - Administration	-	-	-	-
44700-Public Works - Engineering	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 202 Major Streets Fund				
Revenue				
Licenses and Permits	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Federal Grants	-	-	-	-
State Grants	6,700,000	6,700,000	6,240,000	6,560,000
Charges for Service	30,000	30,000	20,000	20,000
Interest and Rentals	30,000	30,000	46,000	5,000
Other Revenues	30,000	30,000	35,000	30,000
Transfers	-	-	-	-
Revenue Totals	<u>7,070,000</u>	<u>7,070,000</u>	<u>6,621,000</u>	<u>6,895,000</u>
Expenditures				
Personnel Services	1,417,284	1,417,284	1,365,660	1,384,107
Supplies	534,660	512,360	523,595	539,268
Other Services and Charges	1,704,026	1,741,326	1,624,720	1,761,572
Capital Outlay	4,770,000	2,503,982	3,000,000	4,700,000
Other Financing Sources	-	2,480,000	2,480,000	-
Expenditure Totals	<u>8,425,970</u>	<u>8,654,952</u>	<u>8,993,975</u>	<u>8,384,947</u>
Fund Total	(1,355,970)	(1,584,952)	(2,372,975)	(1,489,947)
Fund Balance, Beginning	<u>4,642,582</u>	<u>4,642,582</u>	<u>4,642,582</u>	<u>2,269,607</u>
Fund Balance, Ending	<u>\$ 3,286,611</u>	<u>\$ 3,057,629</u>	<u>\$ 2,269,607</u>	<u>\$ 779,660</u>
Expenditure detail by program				
46300-Street Maintenance	\$ 6,280,361	\$ 4,025,343	\$ 4,406,607	\$ 6,152,617
47400-Traffic Services	1,088,973	1,088,973	1,108,742	1,051,146
47800-Winter Maintenance	817,432	821,432	759,626	842,113
48300-Street Administration	239,204	239,204	239,000	339,071
48400-Transfers to Local Streets	-	2,480,000	2,480,000	-
	<u>\$ 8,425,970</u>	<u>\$ 8,654,952</u>	<u>\$ 8,993,975</u>	<u>\$ 8,384,947</u>



2021 Revenue Estimate Highlights:

- State M.V.H.F. Revenue • Estimated revenue of \$6,560,000 - A \$320,000 increase (5.13%) over the 2020 estimate
- Other Revenue • There are no other significant revenue changes expected for FY 2021

2021 Expenditure Highlights Compared to 2020:

- Street Maintenance • Continued emphasis on durapatching and crack sealing programs
 • Capital outlay of \$4,700,000 for resurfacing throughout the City.
-
- Traffic Services • No major changes in expected expenditures
-
- Winter Maintenance • Includes \$19,000 for AVL pilot and road temp sensors
 • Continued increases in rock salt prices offset by use of liquid salt brine
-
- Street Administration • No transfer to Local Streets anticipated for 2021
 • Increase of \$99,867 in administrative fee
-
- Overall • 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**

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> 2020	<u>Budget</u> 2021	<u>Projected</u> 2022	<u>Projected</u> 2023	<u>Projected</u> 2024	<u>Projected</u> 2025
Beginning Reserves	4,642,582	2,269,607	779,660	429,188	61,789	(322,505)
Revenues	6,621,000	6,895,000	6,912,250	6,942,690	6,974,237	7,007,617
Expenses	8,993,975	8,384,947	7,262,722	7,310,088	7,358,531	7,407,830
Surplus or (Deficit)	(2,372,975)	(1,489,947)	(350,472)	(367,398)	(384,294)	(400,213)
Ending Reserves	2,269,607	779,660	429,188	61,789	(322,505)	(722,718)
Fund Balance as a % of Exp	25.2%	9.3%	5.9%	0.8%	-4.4%	-9.8%

Major Revenue Assumptions

Property Taxes			2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

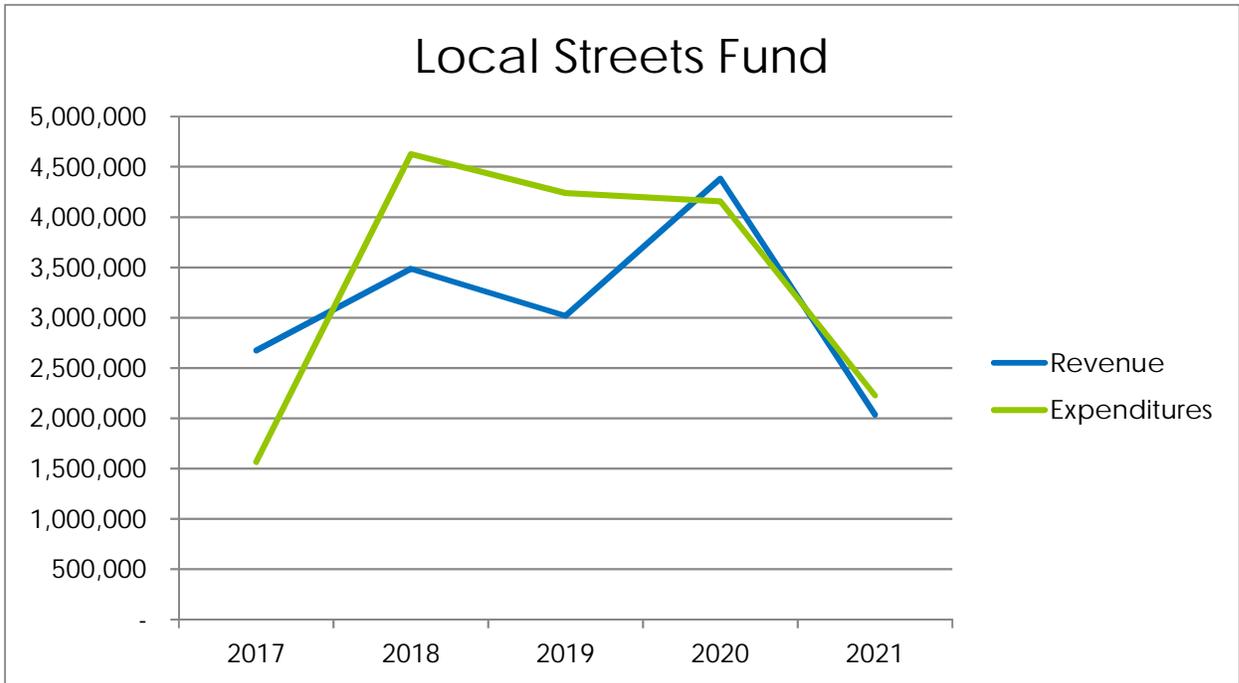
Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc	6.7%	6.3%	6.3%	6.3%		

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 203 Local Streets Fund				
Revenue				
Licenses and Permits	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000
Federal Grants	-	-	-	-
State Grants	2,000,000	2,000,000	1,840,000	1,980,000
Charges for Service	15,000	15,000	15,000	15,000
Interest and Rentals	5,000	5,000	11,000	5,000
Other Revenues	15,000	15,000	16,000	15,000
Other Financing Sources	-	2,480,000	2,480,000	-
Revenue Totals	<u>2,060,000</u>	<u>4,540,000</u>	<u>4,382,000</u>	<u>2,035,000</u>
Expenditures				
Personnel Services	880,834	880,834	818,762	911,539
Supplies	179,640	178,640	170,440	190,315
Other Services and Charges	969,827	985,827	907,253	1,125,117
Capital Outlay	-	2,616,239	2,260,000	-
Expenditure Totals	<u>2,030,301</u>	<u>4,661,540</u>	<u>4,156,455</u>	<u>2,226,971</u>
Fund Total	29,699	(121,540)	225,545	(191,971)
Fund Balance, Beginning	<u>220,394</u>	<u>220,394</u>	<u>220,394</u>	<u>445,939</u>
Fund Balance, Ending	<u>\$ 250,093</u>	<u>\$ 98,854</u>	<u>\$ 445,939</u>	<u>\$ 253,968</u>
Expenditure detail by program				
46300-Street Maintenance	\$ 889,327	\$ 3,520,566	\$ 3,128,723	\$ 958,425
47400-Traffic Services	360,939	360,939	364,402	361,394
47800-Winter Maintenance	673,888	673,888	557,330	643,079
48300-Street Administration	106,147	106,147	106,000	264,073
	<u>\$ 2,030,301</u>	<u>\$ 4,661,540</u>	<u>\$ 4,156,455</u>	<u>\$ 2,226,971</u>



2021 Revenue Estimate Highlights:

State M.V.H.F. Revenue • Estimated revenue of \$1,980,000 - A \$140,000 increase (7.6%) over the 2020 budget

2021 Expenditure Highlights Compared to 2020:

- | | |
|-----------------------|--|
| Street Maintenance | <ul style="list-style-type: none"> Continued emphasis on durapatching and crack sealing programs Increase of \$39,000 in repairs and maintenance |
| Traffic Services | <ul style="list-style-type: none"> No major changes in expected expenditures |
| Winter Maintenance | <ul style="list-style-type: none"> Decrease of \$35,000 in equipment maintenance |
| Street Administration | <ul style="list-style-type: none"> Increase of \$157,926 in administrative fee |
| Overall | <ul style="list-style-type: none"> 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**

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>
Beginning Reserves	220,393	445,938	253,967	7,936	(262,639)	(558,047)
Revenues	4,382,000	2,035,000	2,033,125	2,040,143	2,048,478	2,059,185
Expenses	4,156,455	2,226,971	2,279,157	2,310,718	2,343,886	2,377,539
Surplus or (Deficit)	225,545	(191,971)	(246,032)	(270,575)	(295,408)	(318,354)
Ending Reserves	445,938	253,967	7,936	(262,639)	(558,047)	(876,401)
Fund Balance as a % of Exp	10.7%	11.4%	0.3%	-11.4%	-23.8%	-36.9%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 205 Public Safety Fund				
Revenue				
Taxes	\$ 2,773,670	\$ 2,773,670	\$ 2,770,403	\$ 2,844,625
Interest and Rentals	13,500	13,500	4,000	-
Revenue Totals	<u>2,787,170</u>	<u>2,787,170</u>	<u>2,774,403</u>	<u>2,844,625</u>
Expenditures				
Transfers Out	<u>2,787,170</u>	<u>2,787,170</u>	<u>2,787,170</u>	<u>2,844,625</u>
Expenditure Totals	<u>2,787,170</u>	<u>2,787,170</u>	<u>2,787,170</u>	<u>2,844,625</u>
Fund Total	-	-	(12,767)	-
Fund Balance, Beginning	<u>80,341</u>	<u>80,341</u>	<u>80,341</u>	<u>67,574</u>
Fund Balance, Ending	<u>\$ 80,341</u>	<u>\$ 80,341</u>	<u>\$ 67,574</u>	<u>\$ 67,574</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 206 Fire Fund				
Revenue				
Taxes	\$ 1,630,110	\$ 1,630,110	\$ 1,635,711	\$ 1,679,171
Interest and Rentals	7,750	7,750	2,000	-
Revenue Totals	<u>1,637,860</u>	<u>1,637,860</u>	<u>1,637,711</u>	<u>1,679,171</u>
Expenditures				
Transfers Out	1,637,860	1,637,860	1,637,860	1,679,171
Expenditure Totals	<u>1,637,860</u>	<u>1,637,860</u>	<u>1,637,860</u>	<u>1,679,171</u>
Fund Total	-	-	(149)	-
Fund Balance, Beginning	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>2,476</u>
Fund Balance, Ending	<u>\$ 2,625</u>	<u>\$ 2,625</u>	<u>\$ 2,476</u>	<u>\$ 2,476</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

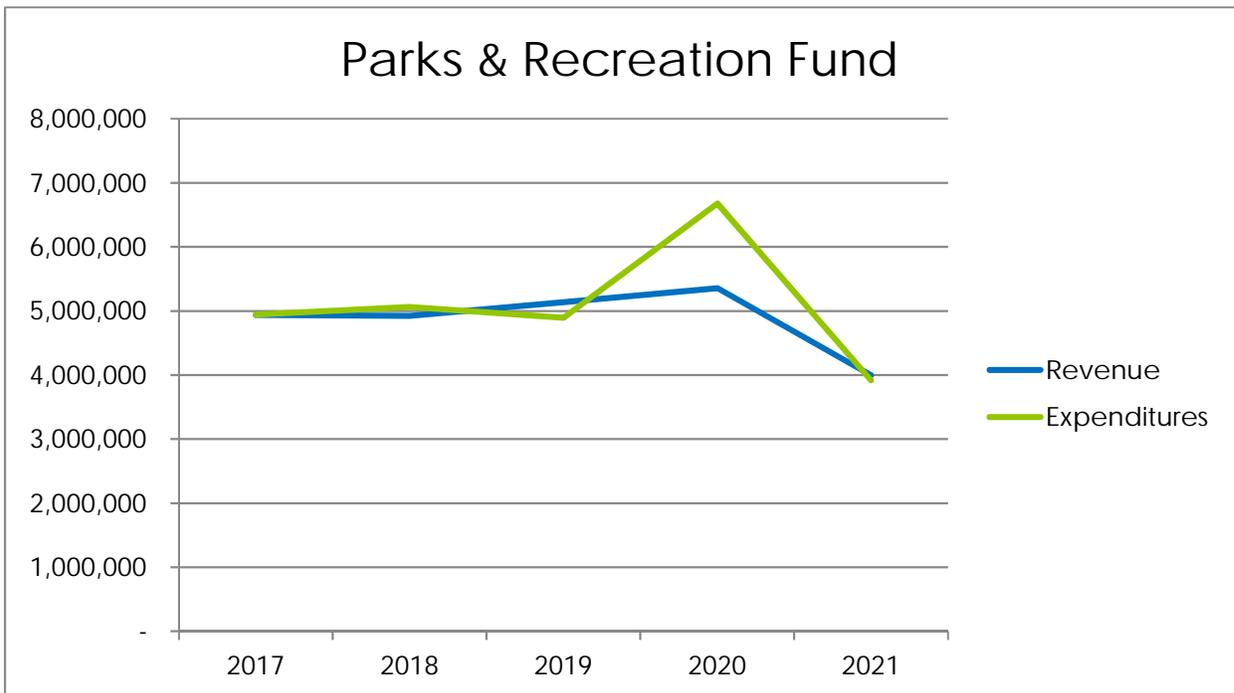
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 207 Police Fund				
Revenue				
Taxes	\$ 2,717,550	\$ 2,717,550	\$ 2,726,207	\$ 2,799,376
Interest and Rentals	12,900	12,900	3,100	-
Revenue Totals	<u>2,730,450</u>	<u>2,730,450</u>	<u>2,729,307</u>	<u>2,799,376</u>
Expenditures				
Transfers Out	2,730,450	2,730,450	2,730,450	2,799,376
Expenditure Totals	<u>2,730,450</u>	<u>2,730,450</u>	<u>2,730,450</u>	<u>2,799,376</u>
Fund Total	-	-	(1,143)	-
Fund Balance, Beginning	<u>4,655</u>	<u>4,655</u>	<u>4,655</u>	<u>3,512</u>
Fund Balance, Ending	<u>\$ 4,655</u>	<u>\$ 4,655</u>	<u>\$ 3,512</u>	<u>\$ 3,512</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 208 Parks and Recreation Fund				
Revenue				
Taxes	\$ 3,260,265	\$ 3,260,265	\$ 3,272,389	\$ 3,359,350
Federal Grants	205,070	1,456,475	1,455,400	213,699
State Grants	-	207,386	207,385	-
Contributions from Local Units	-	-	-	-
Charges for Service	319,207	326,207	261,360	313,730
Interest and Rentals	40,225	40,225	28,825	8,825
Other Revenues	131,260	148,116	102,215	101,520
Transfers	-	-	-	-
Revenue Totals	<u>3,956,027</u>	<u>5,438,674</u>	<u>5,327,574</u>	<u>3,997,124</u>
Expenditures				
Personnel Services	2,610,870	3,675,569	3,525,702	2,509,544
Supplies	125,022	238,074	234,012	122,488
Other Services and Charges	1,187,720	1,309,716	1,240,618	1,269,905
Capital Outlay	29,720	1,713,223	1,678,535	14,365
Expenditure Totals	<u>3,953,332</u>	<u>6,936,582</u>	<u>6,678,867</u>	<u>3,916,302</u>
Fund Total	2,695	(1,497,908)	(1,351,293)	80,822
Fund Balance, Beginning	<u>1,728,522</u>	<u>1,728,522</u>	<u>1,728,522</u>	<u>377,229</u>
Fund Balance, Ending	<u>\$ 1,731,217</u>	<u>\$ 230,614</u>	<u>\$ 377,229</u>	<u>\$ 458,051</u>
Expenditure detail by program				
75200-Parks and Rec Administration	\$ 770,337	\$ 787,407	\$ 740,030	\$ 804,808
75600-Parks and Rec - Facilities	1,947,594	3,633,039	3,539,409	1,957,141
75800-Parks and Rec - Senior Center	448,413	493,609	412,810	425,637
76100-Recreation	581,900	581,900	547,063	515,001
76110-21st Century Cohort I-1	29,301	56,032	55,420	-
76111-21st Century Cohort I-2	29,302	52,327	51,867	-
76112-21st Century Cohort K	146,485	536,411	536,411	89,758
76113-21st Century Cohort L-1	-	567,385	567,385	89,758
76114-21st Century Cohort L-2	-	228,472	228,472	34,199
	<u>\$ 3,953,332</u>	<u>\$ 6,936,582</u>	<u>\$ 6,678,867</u>	<u>\$ 3,916,302</u>



2021 Revenue Estimate Highlights:

- | | |
|---------------|--|
| Taxable Value | <ul style="list-style-type: none"> ● Estimated tax revenue of \$3,359,350 - A 3.0% increase over 2020 budget based on a CPI increase of 1.9% and assessments on new construction |
| Grant Revenue | <ul style="list-style-type: none"> ● 2020 estimate includes \$1,662,785 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 2021 budget reflects a decrease of \$1,449,086 in grant revenue because the grants will not be received and approved until after the fiscal year begins |

2021 Expenditure Highlights Compared to 2020:

- | | |
|----------------|---|
| Administration | <ul style="list-style-type: none"> ● Increase of \$82,755 in administrative fee ● Increase of \$3,980 in building rental fee to General Fund ● Includes \$4,365 in capital outlay for computer equipment |
| Facility | <ul style="list-style-type: none"> ● Includes \$5,500 for crack sealing of parking lots ● Includes \$10,000 for tree planting |
| Senior Center | <ul style="list-style-type: none"> ● No major changes in expected expenditures |
| Recreation | <ul style="list-style-type: none"> ● No major changes in expected expenditures |
| Overall | <ul style="list-style-type: none"> ● Capital projects for multiple parks and the senior center are being paid from the Library and Parks Capital Fund for FY 2021 |

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

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>
Beginning Reserves	1,728,524	377,231	458,053	529,399	601,962	677,015
Revenues	5,327,574	3,997,124	3,864,785	3,924,569	3,986,890	4,064,816
Expenses	6,678,867	3,916,302	3,793,439	3,852,006	3,911,837	3,974,075
Surplus or (Deficit)	(1,351,293)	80,822	71,346	72,563	75,053	90,741
Ending Reserves	377,231	458,053	529,399	601,962	677,015	767,756
Fund Balance as a % of Exp	5.6%	11.7%	14.0%	15.6%	17.3%	19.3%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

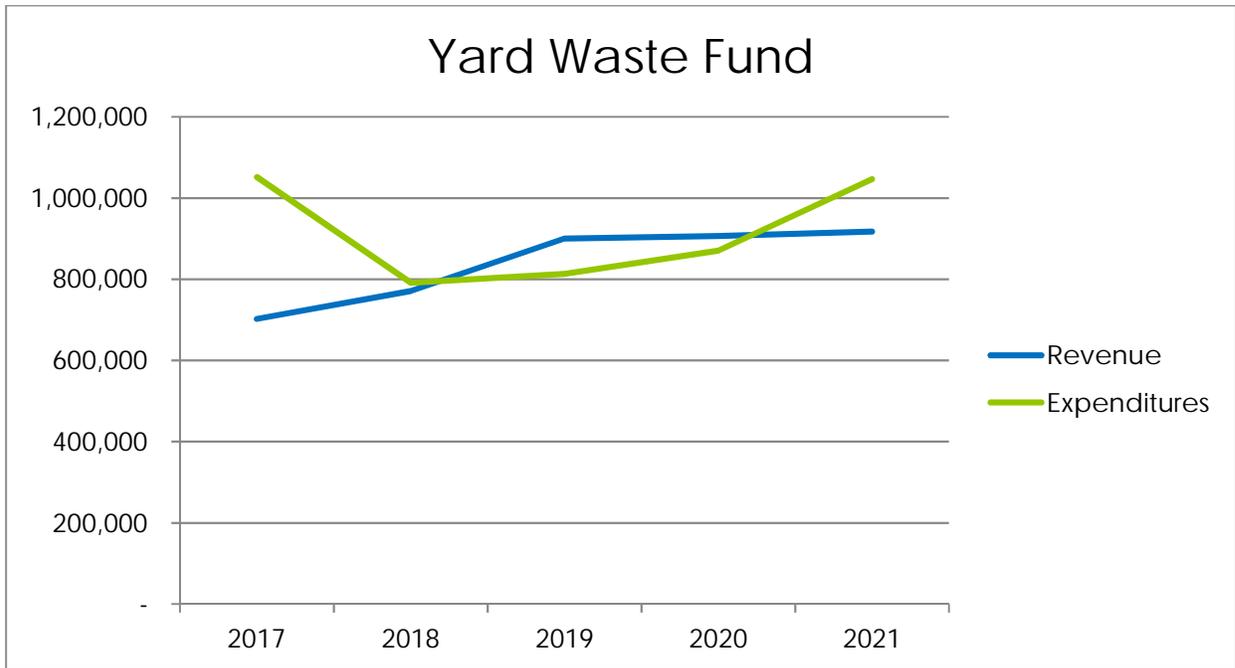
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 211 Sidewalk Fund				
Revenue				
Taxes	\$ 325,920	\$ 325,920	\$ 326,875	\$ 448,330
Interest and Rentals	6,900	6,900	6,000	-
Revenue Totals	<u>332,820</u>	<u>332,820</u>	<u>332,875</u>	<u>448,330</u>
Expenditures				
Personnel Services	43,119	43,119	20,766	-
Supplies	4,000	1,000	1,000	-
Other Services and Charges	399,632	472,632	466,525	445,228
Expenditure Totals	<u>446,751</u>	<u>516,751</u>	<u>488,291</u>	<u>445,228</u>
Fund Total	(113,931)	(183,931)	(155,416)	3,102
Fund Balance, Beginning	<u>316,603</u>	<u>316,603</u>	<u>316,603</u>	<u>161,187</u>
Fund Balance, Ending	<u>\$ 202,672</u>	<u>\$ 132,672</u>	<u>\$ 161,187</u>	<u>\$ 164,289</u>
Expenditure detail by program				
17500-Administration	\$ 26,560	\$ 26,560	\$ 27,000	\$ 39,228
44200-Snow Removal	330,000	400,000	395,000	406,000
44210-Sidewalk Repair	90,191	90,191	66,291	-
	<u>\$ 446,751</u>	<u>\$ 516,751</u>	<u>\$ 488,291</u>	<u>\$ 445,228</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 230 Solid Waste Disposal Fund				
Revenue				
Taxes	\$ 887,665	\$ 887,665	\$ 891,610	\$ 912,430
Interest and Rentals	16,700	16,700	15,000	5,000
Reimbursements	-	-	120	-
Revenue Totals	<u>904,365</u>	<u>904,365</u>	<u>906,730</u>	<u>917,430</u>
Expenditures				
Personnel Services	312,813	312,813	287,659	289,567
Supplies	3,100	3,100	1,600	4,600
Other Services and Charges	621,383	621,383	546,071	602,805
Capital Outlay	50,000	50,000	35,000	150,000
Expenditure Totals	<u>987,296</u>	<u>987,296</u>	<u>870,330</u>	<u>1,046,972</u>
Fund Total	(82,931)	(82,931)	36,400	(129,542)
Fund Balance, Beginning	<u>612,272</u>	<u>612,272</u>	<u>612,272</u>	<u>648,672</u>
Fund Balance, Ending	<u>\$ 529,341</u>	<u>\$ 529,341</u>	<u>\$ 648,672</u>	<u>\$ 519,130</u>



2021 Revenue Estimate Highlights:

- Taxable Value
 - Estimated tax revenue of \$917,430 - Increase in revenue beginning FY 2019 reflects movement of .05 mills from Sidewalk Fund to Yard Waste Fund

2021 Expenditure Highlights Compared to 2020:

- Administration
 - Increase of \$24,469 in General Fund administrative fees

- Yard Waste Disposal
 - Increase of \$33,550 in Equipment Rental
 - Decrease of \$70,200 in Other Services due to decrease in leaf disposal and tree trimming expenses
 - Includes \$150,000 in Capital Outlay for resurfacing the parking lot

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

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>
Beginning Reserves	612,272	648,672	519,130	544,460	579,103	622,043
Revenues	906,730	917,430	938,102	956,467	973,957	993,963
Expenses	870,330	1,046,972	912,771	921,824	931,018	940,353
Surplus or (Deficit)	36,400	(129,542)	25,330	34,643	42,940	53,610
Ending Reserves	648,672	519,130	544,460	579,103	622,043	675,652
Fund Balance as a % of Exp	74.5%	49.6%	59.6%	62.8%	66.8%	71.9%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

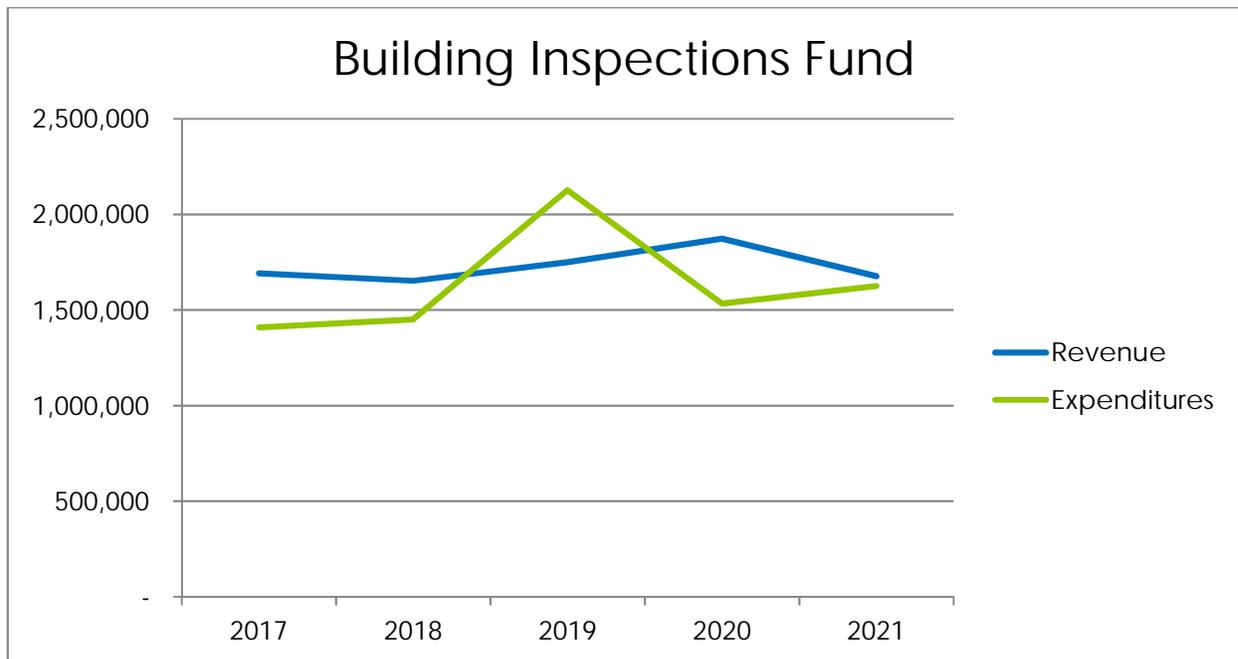
General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

INCLUDES \$500,000 CAPITAL OUTLAY AND 100% OF ANNUAL OPEB PAYMENT FOR YEARS AFTER 2021

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 249 Building Inspection Fund				
Revenue				
Licenses and Permits	\$ 1,454,941	\$ 1,454,941	\$ 1,614,026	\$ 1,518,764
Federal Grants	55,000	55,000	60,760	55,000
Charges for Service	62,510	62,510	76,500	72,850
Fines and Forfeitures	15,200	15,200	13,000	19,000
Interest and Rentals	5,000	5,000	14,500	-
Other Revenues	11,000	11,000	11,000	11,000
Revenue Totals	<u>1,603,651</u>	<u>1,603,651</u>	<u>1,789,786</u>	<u>1,676,614</u>
Expenditures				
Personnel Services	1,274,660	1,274,660	1,240,684	1,255,842
Supplies	14,293	14,293	10,676	17,890
Other Services and Charges	294,100	293,800	282,033	349,407
Capital Outlay	1,033	1,333	970	1,860
Expenditure Totals	<u>1,584,086</u>	<u>1,584,086</u>	<u>1,534,363</u>	<u>1,624,999</u>
Fund Total	19,565	19,565	255,423	51,615
Fund Balance, Beginning	<u>1,064,536</u>	<u>1,064,536</u>	<u>1,064,536</u>	<u>1,319,959</u>
Fund Balance, Ending	<u>\$ 1,084,101</u>	<u>\$ 1,084,101</u>	<u>\$ 1,319,959</u>	<u>\$ 1,371,574</u>
Expenditure detail by program				
37100-Permits	\$ 767,219	\$ 764,082	\$ 825,125	\$ 801,530
37210-Code Enforcement-Other	296,264	297,204	198,202	275,742
37220-Code Enforcement-CDBG Eligible	119,741	120,394	163,530	143,519
37300-Rental Program	275,516	277,060	237,680	267,911
72200-Zoning and Other Programs	125,346	125,346	109,826	136,297
	<u>\$ 1,584,086</u>	<u>\$ 1,584,086</u>	<u>\$ 1,534,363</u>	<u>\$ 1,624,999</u>



2021 Revenue Estimate Highlights:

- | | |
|-----------------------|--|
| Rental Registration | ● Includes decrease of \$7,690 |
| Permits & Inspections | ● Include increase of \$65,505 in building permits |
| Federal Grants | ● Includes continuation of \$55,000 to be received from CDBG grant |
| Charges for Services | ● Includes increase of \$8,340 for weed cutting services |
| Property Maint. Fees | ● Included increase of \$3,800 |

2021 Expenditure Highlights Compared to 2020:

- | | |
|-------------------------|---|
| All Activities Combined | ● Increase of \$42,088 in General Fund administrative fee |
| | ● Minimal other changes |

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

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2022</u>	<u>Projected</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Projected</u> <u>2025</u>
Beginning Reserves	1,064,536	1,319,959	1,371,574	1,357,345	1,317,931	1,241,635
Revenues	1,789,786	1,676,614	1,648,731	1,660,645	1,661,885	1,648,218
Expenses	1,534,363	1,624,999	1,662,959	1,700,059	1,738,180	1,777,724
Surplus or (Deficit)	255,423	51,615	(14,228)	(39,415)	(76,295)	(129,506)
Ending Reserves	1,319,959	1,371,574	1,357,345	1,317,931	1,241,635	1,112,130
Fund Balance as a % of Exp	86.0%	84.4%	81.6%	77.5%	71.4%	62.6%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

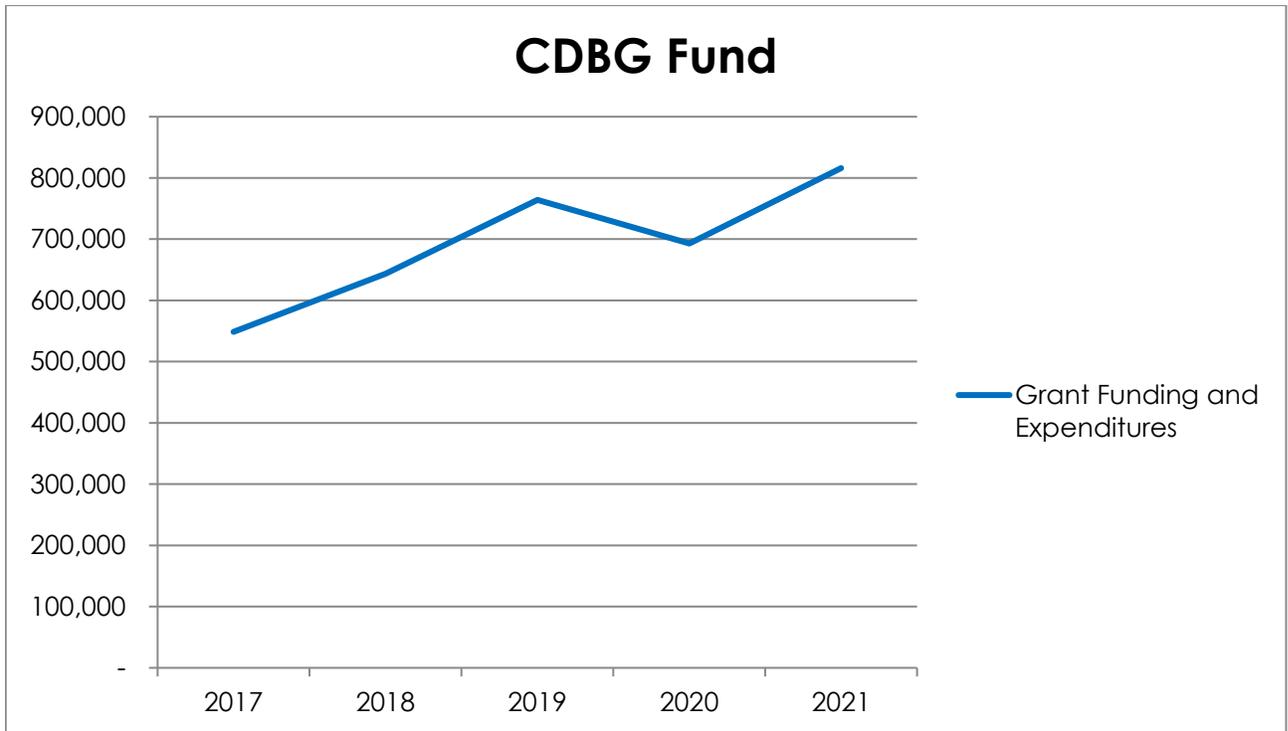
Major Expenditure Assumptions

General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 256 Community Development Fund				
Revenue				
Federal Grants	\$ 641,707	\$ 692,657	\$ 576,419	\$ 695,030
Interest and Rentals	13,800	13,800	9,247	13,800
Other Revenues	107,200	107,200	107,100	107,200
Other Financing Sources	-	-	-	-
Revenue Totals	<u>762,707</u>	<u>813,657</u>	<u>692,766</u>	<u>816,030</u>
Expenditures				
Personnel Services	160,212	188,250	149,574	151,896
Supplies	640	640	600	840
Other Services and Charges	601,855	624,767	542,592	638,651
Capital Outlay	-	-	-	24,643
Expenditure Totals	<u>762,707</u>	<u>813,657</u>	<u>692,766</u>	<u>816,030</u>
Fund Total	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditure detail by program				
17520-Administration 2020	122,682	122,682	114,811	-
17521-Administration 2021	-	-	-	122,575
69119-Rehabilitation 2019	-	32,538	32,537	-
69120-Rehabilitation 2020	93,516	93,516	56,254	20,000
69121-Rehabilitation 2021	-	-	-	86,657
69219-CDBG Activities 2019	90,772	109,184	109,184	-
69220-CDBG Activities 2020	455,737	455,737	379,980	96,238
69221-CDBG Activities 2021	-	-	-	490,560
	<u>\$ 762,707</u>	<u>\$ 813,657</u>	<u>\$ 692,766</u>	<u>\$ 816,030</u>



2021 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
 - 2021 entitlement amount of \$578,792 was been awarded
- 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
 - 2021 \$578,792

2021 Expenditure Highlights Compared to 2020:

- All Activities Combined
 - Minimal change in administrative costs
 - CDBG activities for 2021 include the following:
 - Affordable Housing Educational Campaign \$15,000
 - Demolition \$9,643
 - Fair Housing \$11,250
 - Rehab Loans \$243,095
 - Home Repair Services \$54,643
 - Salvation Army Rental Assistance \$18,000
 - Code Enforcement \$59,643
 - Family Promise-Rehousing \$30,000
 - Family Promise-Stabilization \$20,000
 - Crosswalk Improvement \$24,643

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 260 Indigent Defense Fund				
Revenue				
State Grants	\$ -	\$ 209,369	\$ 209,369	\$ -
Interest and Rentals	-	-	1,372	-
Transfers	-	7,161	7,161	-
Revenue Totals	<u>-</u>	<u>216,530</u>	<u>217,902</u>	<u>-</u>
Expenditures				
Personnel Services	-	31,832	31,831	-
Supplies	-	17,096	17,096	-
Other Services and Charges	-	312,572	312,572	-
Capital Outlay	-	20,000	20,000	-
Expenditure Totals	<u>-</u>	<u>381,499</u>	<u>381,499</u>	<u>-</u>
Fund Total	-	(164,969)	(163,597)	-
Fund Balance, Beginning	<u>164,000</u>	<u>164,000</u>	<u>164,000</u>	<u>403</u>
Fund Balance, Ending	<u>\$ 164,000</u>	<u>\$ (969)</u>	<u>\$ 403</u>	<u>\$ 403</u>

The Indigent Defense Fund was set up per State requirements in FY 2019 and implementation began in FY 2020. The grant and associated funding is based on the State of Michigan's fiscal year, October through September. The budget will be handled with a budget amendment at the time the grant is awarded each year.

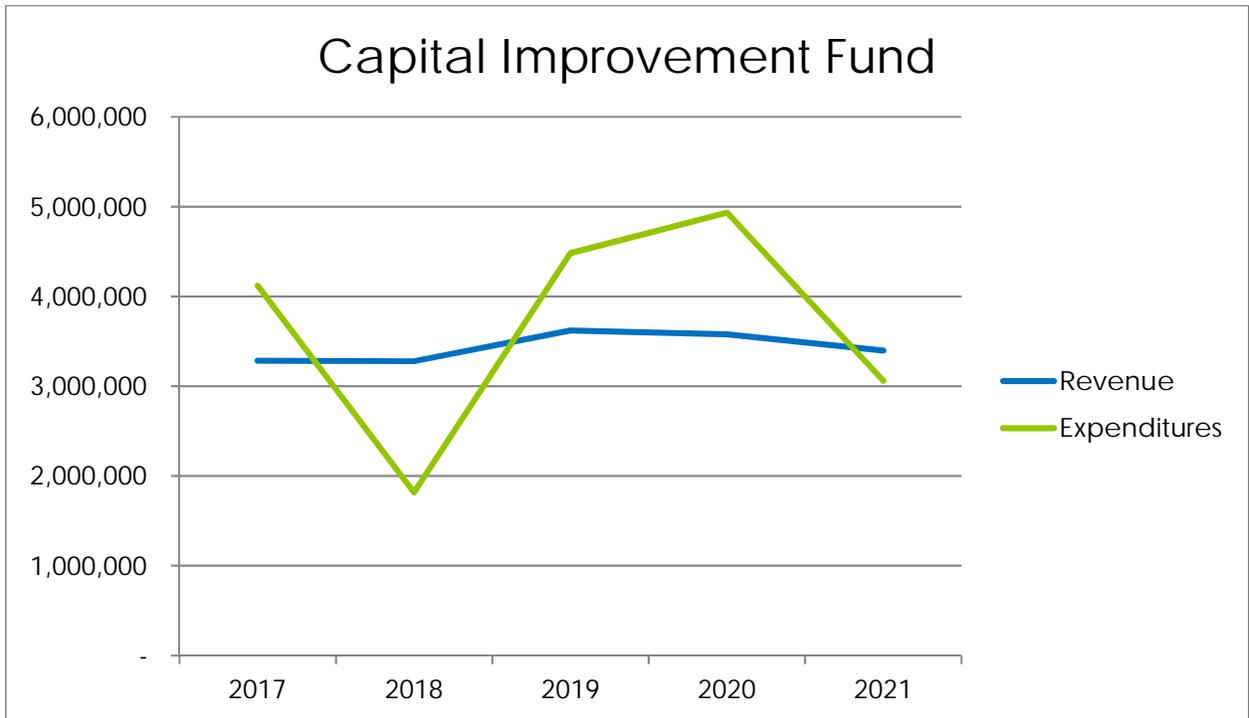
City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 265 Drug Law Enforcement Fund				
Revenue				
Fines and Forfeitures	\$ -	\$ -	\$ 16,944	\$ -
Interest and Rentals	-	-	1,308	-
Miscellaneous Income	-	-	22,839	-
Revenue Totals	<u>-</u>	<u>-</u>	<u>41,091</u>	<u>-</u>
Expenditures				
Capital Outlay	45,000	45,000	45,000	44,000
Transfers Out	-	-	-	-
Expenditure Totals	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>44,000</u>
Fund Total	(45,000)	(45,000)	(3,909)	(44,000)
Fund Balance, Beginning	<u>54,353</u>	<u>54,353</u>	<u>54,353</u>	<u>50,444</u>
Fund Balance, Ending	<u>\$ 9,353</u>	<u>\$ 9,353</u>	<u>\$ 50,444</u>	<u>\$ 6,444</u>

City of Wyoming, Michigan
Annual Budget by Account Classification
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 400 Capital Improvement Fund				
Revenue				
Taxes	\$ 3,407,882	\$ 3,407,882	\$ 3,419,105	\$ 3,397,230
Federal Grants	-	-	-	-
Contributions from Local Units	-	-	-	-
Charges for Service	-	-	107,000	-
Interest and Rentals	63,000	63,000	50,000	-
Other Revenues	-	-	-	-
Revenue Totals	<u>3,470,882</u>	<u>3,470,882</u>	<u>3,576,105</u>	<u>3,397,230</u>
Expenditures				
Personnel Services	723,598	729,598	730,555	721,635
Supplies	2,720	2,720	2,840	6,740
Other Services and Charges	448,701	465,701	489,915	329,542
Capital Outlay	3,541,000	3,827,031	3,711,000	2,001,000
Transfers Out	-	-	-	-
Expenditure Totals	<u>4,716,019</u>	<u>5,025,050</u>	<u>4,934,310</u>	<u>3,058,917</u>
Fund Total	(1,245,137)	(1,554,168)	(1,358,205)	338,313
Fund Balance, Beginning	<u>2,279,483</u>	<u>2,279,483</u>	<u>2,279,483</u>	<u>921,278</u>
Fund Balance, Ending	<u>\$ 1,034,346</u>	<u>\$ 725,315</u>	<u>\$ 921,278</u>	<u>\$ 1,259,591</u>
Expenditure detail by program				
17500-Administration	\$ 1,176,019	\$ 1,202,019	\$ 1,224,310	\$ 1,058,917
45200-Storm Water Construction	540,000	629,932	520,000	-
50200-Major Street Construction	-	193,099	190,000	-
50300-Local Street Construction	-	-	-	-
57300-Capital Outlay Watermain	3,000,000	3,000,000	3,000,000	2,000,000
99900-Transfers	-	-	-	-
	<u>\$ 4,716,019</u>	<u>\$ 5,025,050</u>	<u>\$ 4,934,310</u>	<u>\$ 3,058,917</u>



2021 Revenue Estimate Highlights:

- | | |
|---------------|---|
| Taxable Value | <ul style="list-style-type: none"> ● Estimated tax revenue of \$3,397,230 includes a reduction in the millage by .05 mills to offset increase to the Sidewalk Fund |
|---------------|---|

2021 Expenditure Highlights Compared to 2020:

- | | |
|----------------|--|
| Administration | <ul style="list-style-type: none"> ● Decrease of \$164,185 in administrative fees |
| Storm Water | <ul style="list-style-type: none"> ● No major changes in expected expenditures |
| Watermain | <ul style="list-style-type: none"> ● Includes \$2,000,000 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 moved to the Capital Improvement Fund. This change was made to help 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**

*****BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS*****

	<u>FYE Estimate</u> 2020	<u>Budget</u> 2021	<u>Projected</u> 2022	<u>Projected</u> 2023	<u>Projected</u> 2024	<u>Projected</u> 2025
Beginning Reserves	2,279,482	921,277	1,259,590	933,897	654,055	431,110
Revenues	3,576,105	3,397,230	3,465,711	3,534,680	3,605,352	3,677,502
Expenses	4,934,310	3,058,917	3,791,404	3,814,523	3,828,297	3,852,753
Surplus or (Deficit)	(1,358,205)	338,313	(325,693)	(279,843)	(222,945)	(175,251)
Ending Reserves	921,277	1,259,590	933,897	654,055	431,110	255,859
Fund Balance as a % of Exp	18.7%	41.2%	24.6%	17.1%	11.3%	6.6%

Major Revenue Assumptions

Property Taxes			2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

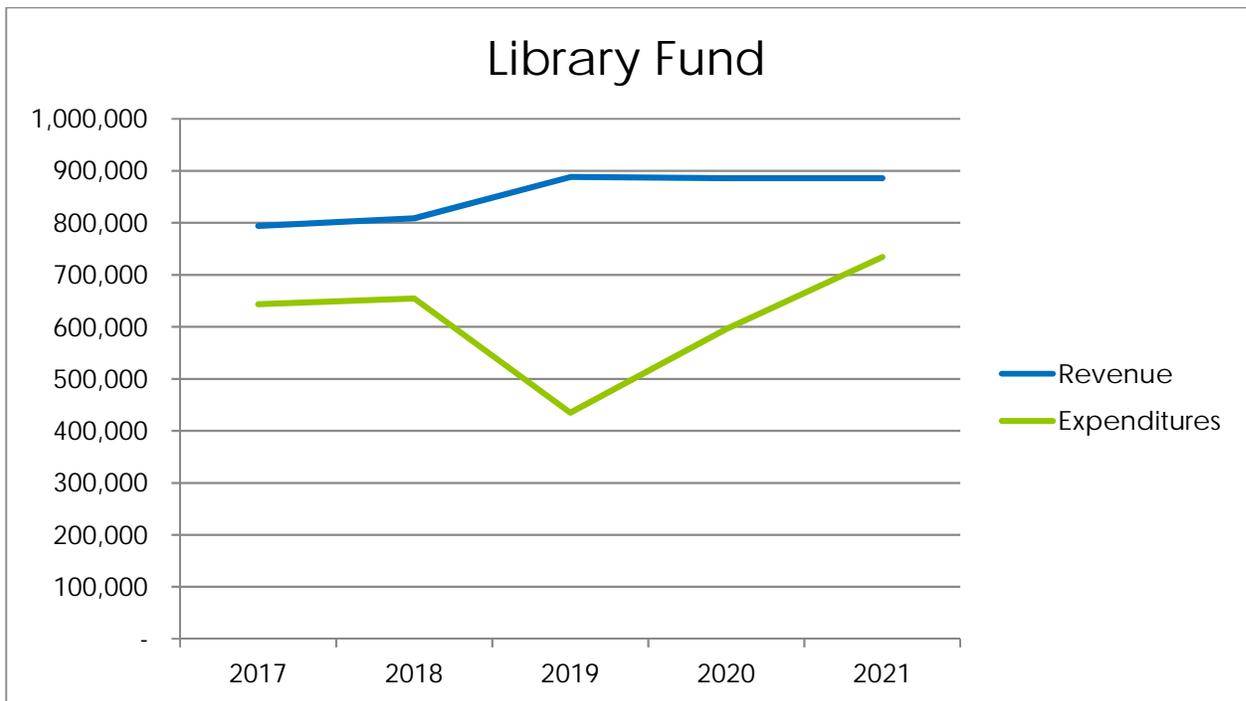
General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

INCLUDES \$500,000 CAPITAL OUTLAY AND 100% OF ANNUAL OPEB PAYMENT FOR YEARS AFTER 2021

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 401 Library Maintenance & Capital Fund				
Revenue				
Taxes	\$ 803,840	\$ 803,840	\$ 805,252	\$ 823,380
Contributions from Local Units	61,540	61,540	61,540	61,540
Interest and Rentals	15,200	15,200	18,900	1,000
Other Revenues	-	-	-	-
Revenue Totals	<u>880,580</u>	<u>880,580</u>	<u>885,692</u>	<u>885,920</u>
Expenditures				
Personnel Services	96,526	96,526	88,651	98,232
Supplies	22,700	22,700	22,000	22,700
Other Services and Charges	289,025	289,025	267,831	279,474
Capital Outlay	119,500	217,500	217,500	334,000
Expenditure Totals	<u>527,751</u>	<u>625,751</u>	<u>595,982</u>	<u>734,406</u>
Fund Total	352,829	254,829	289,710	151,514
Fund Balance, Beginning	<u>1,136,989</u>	<u>1,136,989</u>	<u>1,136,989</u> *	<u>1,426,699</u>
Fund Balance, Ending	<u>\$ 1,489,818</u>	<u>\$ 1,391,818</u>	<u>\$ 1,426,699</u>	<u>\$ 1,578,213</u>
Expenditure detail by program				
17500-Administration	\$ 45,445	\$ 45,445	\$ 45,445	\$ 42,976
26700-Facility Maintenance	399,306	424,306	394,537	357,430
75600-Parks Facility Capital Outlay	83,000	156,000	156,000	334,000
	<u>\$ 527,751</u>	<u>\$ 625,751</u>	<u>\$ 595,982</u>	<u>\$ 734,406</u>



2021 Revenue Estimate Highlights:

Taxable Value

- Estimated tax revenue of \$823,380 - A 2.4% increase including a CPI increase of 1.9% 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

2021 Expenditure Highlights Compared to 2020:

Administration

- Increase of \$2,469 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 \$334,000 in parks capital for Hillcroft Park playground, Kelloggsville Park playground, Marquette Park court/parking lot resurfacing, Palmer Field lighting, Senior Center HVAC, Senior Center storage unit

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

BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS

	FYE Estimate <u>2020</u>	Budget <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>
Beginning Reserves	1,136,940	1,426,650	1,578,164	2,058,376	2,560,114	3,071,032
Revenues	885,692	885,920	887,008	915,348	931,525	947,803
Expenses	595,982	734,406	406,796	413,610	420,607	427,716
Surplus or (Deficit)	289,710	151,514	480,212	501,738	510,918	520,088
Ending Reserves	1,426,650	1,578,164	2,058,376	2,560,114	3,071,032	3,591,120
Fund Balance as a % of Exp	239.4%	214.9%	506.0%	619.0%	730.1%	839.6%

Major Revenue Assumptions

Property Taxes	2020 is based on estimated year-end amounts	Based on department requests	2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation	2020 is based on estimated year-end amounts	Based on department requests	0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.7%	6.3%	6.3%	6.3%

INCLUDES \$500,000 CAPITAL OUTLAY AND 100% OF ANNUAL OPEB PAYMENT FOR YEARS AFTER 2021

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
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

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 589 Sewer - Construction Reserve				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Revenue Totals	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Fund Total	100,000	100,000	100,000	(900,000)
Net Position, Beginning	<u>936,381</u>	<u>936,381</u>	<u>936,381</u>	<u>1,036,381</u>
Net Position, Ending	<u>\$ 1,036,381</u>	<u>\$ 1,036,381</u>	<u>\$ 1,036,381</u>	<u>\$ 136,381</u>

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

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 590 Sewer Fund				
Revenue				
State Grants	\$ -	\$ -	\$ -	\$ -
Contributions from Local Units	417,000	417,000	417,000	417,000
Charges for Service	18,270,000	18,270,000	19,020,000	19,275,000
Fines and Forfeitures	160,000	160,000	180,000	180,000
Interest and Rentals	230,150	230,150	269,000	30,000
Other Revenues	15,000	15,000	110,000	20,000
Other Financing Sources	-	-	-	1,000,000
Revenue Totals	<u>19,092,150</u>	<u>19,092,150</u>	<u>19,996,000</u>	<u>20,922,000</u>
Expenditures				
Personnel Services	4,738,979	4,738,979	4,685,680	4,296,287
Supplies	833,507	866,783	886,500	964,499
Other Services and Charges	8,003,250	8,039,397	7,951,145	8,475,842
Capital Outlay	5,580,000	7,161,288	2,597,500	5,935,000
Debt Service	3,474,536	3,474,536	3,475,499	3,471,467
Transfers Out	100,000	100,000	100,000	100,000
Expenditure Totals	<u>22,730,272</u>	<u>24,380,983</u>	<u>19,696,324</u>	<u>23,243,095</u>
Fund Total	(3,638,122)	(5,288,833)	299,676	(2,321,095)
Working Capital, Beginning	<u>13,350,229</u>	<u>13,350,229</u>	<u>13,350,229</u>	<u>13,649,905</u>
Working Capital, Ending*	<u>\$ 9,712,107</u>	<u>\$ 8,061,396</u>	<u>\$ 13,649,905</u>	<u>\$ 11,328,810</u>

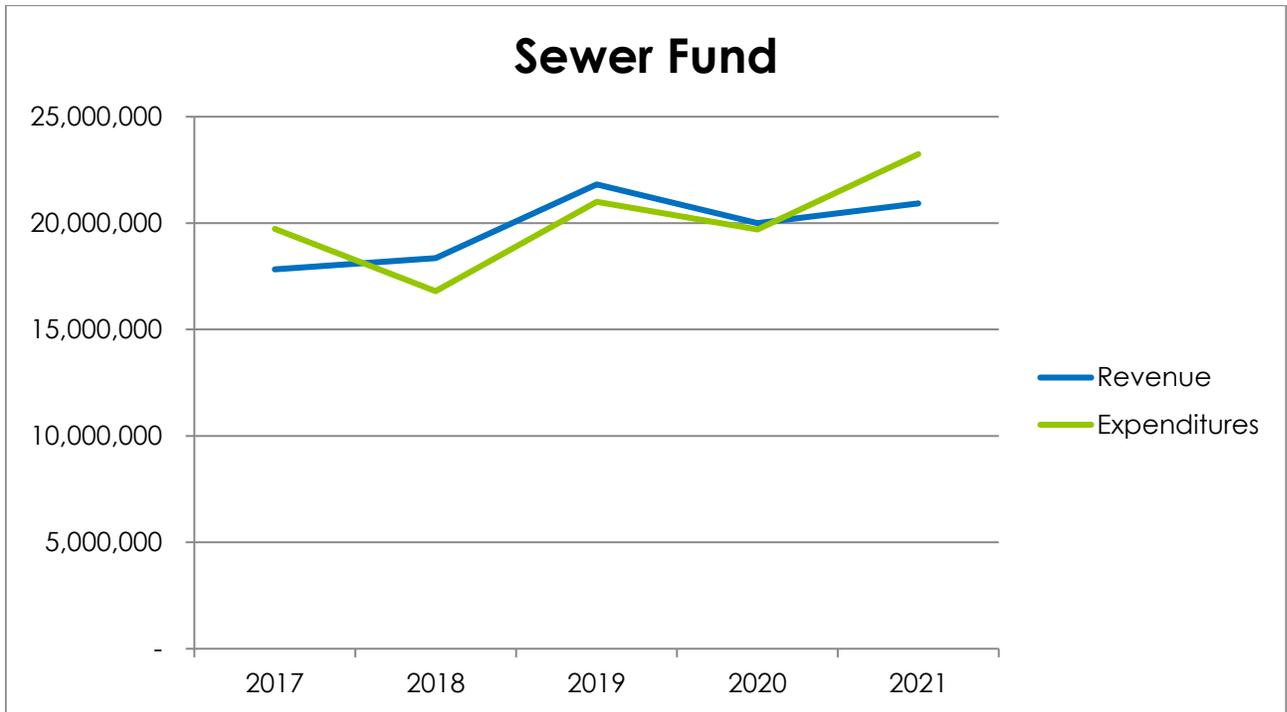
*Working capital excludes Funds 588 and 589

Expenditure detail by program - See Next Page

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Expenditure detail by program				
54200-Transmission	\$ 1,584,479	\$ 1,606,526	\$ 1,593,326	\$ 1,615,326
54400-Capital Outlay	1,450,000	1,450,000	720,000	620,000
54100-Administration Services	2,013,479	2,013,479	2,021,667	2,068,948
54300-Treatment	8,139,484	8,161,728	8,067,980	8,216,762
54310-Treatment-Lab Services	762,015	762,015	719,668	755,855
54400-Capital Outlay	4,110,000	5,637,698	1,800,000	5,235,000
54700-Industrial Pretreatment	587,984	587,984	587,051	544,998
54800-GVRBA Operations-Land Appl	470,813	549,535	581,853	574,069
54801-GVRBA Operations-Pump House	37,482	37,482	29,280	40,670
92500-Revenue Bonds	3,474,536	3,474,536	3,475,499	3,471,467
99900-Transfers	100,000	100,000	100,000	100,000
	<u>\$ 22,730,272</u>	<u>\$ 24,380,983</u>	<u>\$ 19,696,324</u>	<u>\$ 23,243,095</u>



2021 Revenue Estimate Highlights:

- | | |
|-----------------------|---|
| Charges for Services | ● Increase of \$1,005,000 over 2020 budget |
| Fines and Forfeitures | ● Increase of \$20,000 in forfeitures |
| Interest and Rentals | ● No interest revenue expected for FY 2021 |
| Other Revenues | ● Increase of \$5,000 |
| Transfers | ● Includes of \$1,000,000 from construction reserve for UV disinfection project |

2021 Expenditure Highlights Compared to 2020:

- | | |
|-------------------------|---|
| Public Works | <ul style="list-style-type: none"> ● Capital outlay of \$500,000 for sliplining of sewer mains ● Includes \$120,000 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"> ● Decrease of \$105,274 in pension liability expense compared to 2020 estimate. There is a credit to pension expense due to smoothing of investment earnings over 5 year period. ● Decrease of \$61,364 in OPEB expense compared to 2020 estimate ● Increase of \$173,068 in general fund administrative fees |
| Treatment | <ul style="list-style-type: none"> ● Increase of \$80,153 in operating supplies ● Increase of \$12,337 in utilities costs compared to 2020 budget ● Increase of \$60,000 in sludge disposal over 2020 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 \$1,125,000 in capital outlay from 2020 estimate ● Capital outlay of \$5,235,000 includes \$5,200,000 for ultraviolet disinfection, and \$35,000 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"> ● Increase of \$45,340 in chemical supplies and maintenance supplies compared to 2020 budget ● Capital outlay of \$80,000 for Building W pump replacement ● No other major changes in expected expenditures |

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

	FYE Estimate 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Beginning Working Capital	13,350,229	13,649,905	11,328,810	11,939,746	13,193,063	14,505,544
Revenues	19,996,000	20,922,000	20,008,307	20,088,153	20,164,839	20,246,139
Expenses	19,696,324	23,243,095	19,397,370	18,834,837	18,852,357	19,100,812
Surplus or (Deficit)	299,676	(2,321,095)	610,936	1,253,316	1,312,482	1,145,327
Ending Working Capital	13,649,905	11,328,810	11,939,746	13,193,063	14,505,544	15,650,871

Major Revenue Assumptions

Property Taxes			2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

Professional Svcs	2020 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			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
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, 2021**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
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>\$28,380,000</u>	<u>\$4,623,971</u>	<u>\$33,003,971</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 591 Water Fund				
Revenue				
Federal Grants	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Charges for Service	22,107,130	22,107,130	21,594,315	22,339,960
Fines and Forfeitures	140,000	140,000	150,000	150,000
Interest and Rentals	200,000	200,000	400,000	160,000
Other Revenues	280,000	280,000	1,095,082	2,630,000
Other Financing Sources	-	-	-	-
Revenue Totals	<u>22,727,130</u>	<u>22,727,130</u>	<u>23,239,397</u>	<u>25,279,960</u>
Expenditures				
Personnel Services	6,254,542	6,254,542	5,938,926	5,671,280
Supplies	1,627,463	1,573,213	1,442,985	1,564,886
Other Services and Charges	5,501,078	5,743,312	5,236,893	5,303,056
Capital Outlay	6,350,000	10,917,722	8,090,000	4,145,000
Debt Service	6,809,341	6,809,341	6,817,679	6,822,128
Transfers Out	100,000	100,000	100,000	100,000
Expenditure Totals	<u>26,642,424</u>	<u>31,398,130</u>	<u>27,626,483</u>	<u>23,606,350</u>
Fund Total	(3,915,294)	(8,671,000)	(4,387,086)	1,673,610
Working Capital, Beginning	<u>12,716,813</u>	<u>12,716,813</u>	<u>12,716,813</u>	<u>8,329,727</u>
Working Capital, Ending*	<u>\$ 8,801,519</u>	<u>\$ 4,045,813</u>	<u>\$ 8,329,727</u>	<u>\$ 10,003,337</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

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Expenditure detail by program				
56200-T and D - Mains	\$ 1,456,559	\$ 1,456,059	\$ 1,380,306	\$ 1,496,013
56600-T and D - Hydrants	107,466	107,966	120,996	108,661
56700-T and D - Services	1,381,389	1,381,389	1,367,431	1,420,105
57300-Capital Outlay	350,000	2,988,955	2,670,000	1,120,000
57400-Installation of Service	22,239	22,239	19,672	23,178
55100-Administration	1,524,464	1,524,464	1,568,221	1,303,143
55300-Pumping and Treatment	6,318,005	6,384,989	5,588,548	5,588,791
55310-Pumping & Treatment-Lab Servic	606,010	606,010	568,482	554,185
55800-T and D - Storage/E of Gezon	16,203	16,203	19,466	20,114
55900-T and D - Gezon Station	503,330	624,330	599,423	514,134
56100-T and D - Storage/W of Gezon	34,955	34,955	43,126	48,587
56300-T and D - Pipeline to Gezon	171,064	171,064	167,723	154,497
56400-T and D - Pipeline Meters	75,147	75,147	68,946	67,604
56500-T and D - Meters	574,521	574,521	546,032	677,425
56900-Customer Accounting	591,731	591,731	560,432	562,785
57000-Ottawa County	3,340,119	3,340,119	3,340,119	3,340,718
57300-Capital Outlay	6,000,000	7,928,767	5,420,000	3,025,000
92500-Revenue Bonds	3,469,222	3,469,222	3,477,560	3,481,410
99900-Transfers	100,000	100,000	100,000	100,000
	<u>\$ 26,642,424</u>	<u>\$ 31,398,130</u>	<u>\$ 27,626,483</u>	<u>\$ 23,606,350</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 592 Water - Construction Reserve Fun				
Revenue				
Interest and Rentals				
Other Financing Sources	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Revenue Totals	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	100,000	100,000	100,000	100,000
Net Position, Beginning	<u>861,051</u>	<u>861,051</u>	<u>861,051</u>	<u>961,051</u>
Net Position, Ending	<u>\$ 961,051</u>	<u>\$ 961,051</u>	<u>\$ 961,051</u>	<u>\$ 1,061,051</u>

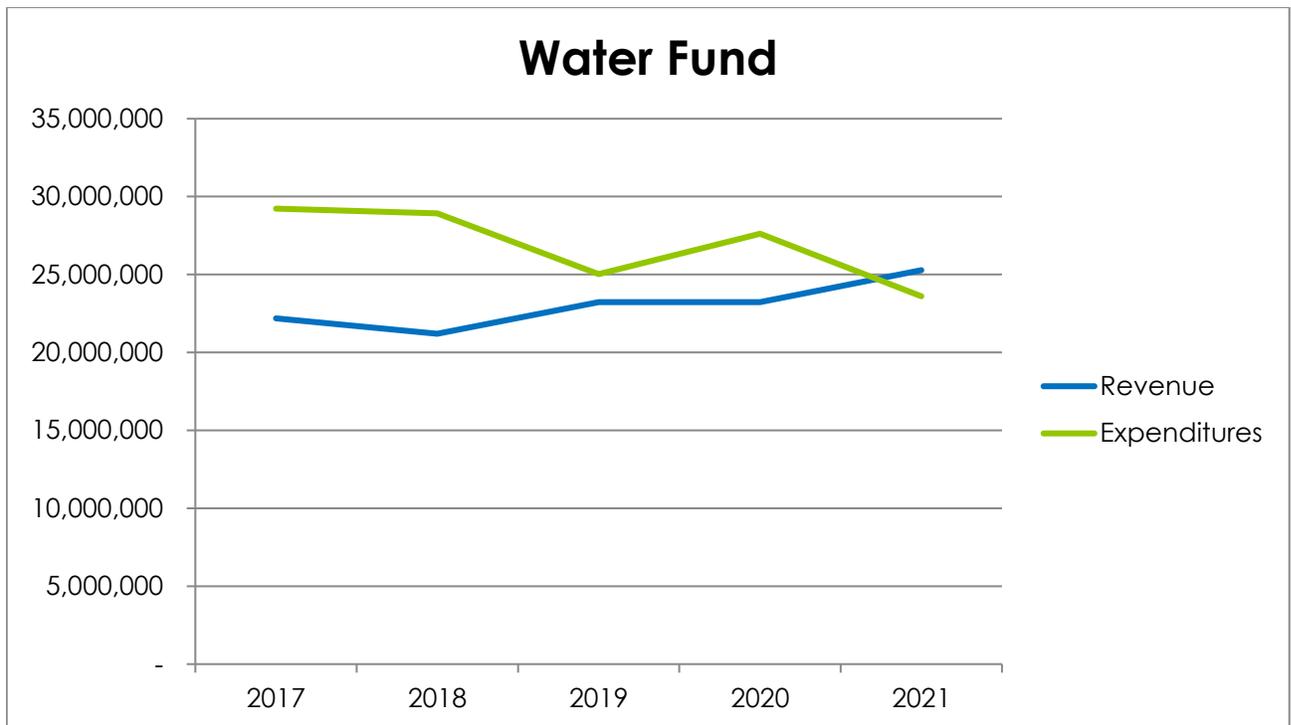
This fund retains transfers set aside for future capacity expansion projects.

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 593 Water - Bonds and Interest				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	-	-	-	-
Net Position, Beginning	<u>3,597,962</u>	<u>3,597,962</u>	<u>3,597,962</u>	<u>3,597,962</u>
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.



2021 Revenue Estimate Highlights:

- | | |
|----------------------|--|
| Charges for Services | ● Increase of \$232,830 over 2020 budget |
| Interest and Rentals | ● No interest revenue expected for FY 2021 |
| Other Revenues | ● Includes of \$2,500,000 in Ottawa County contributions |

2021 Expenditure Highlights Compared to 2020:

- | | |
|-------------------------|---|
| Public Works | ● Includes \$120,000 in capital outlay for second year of AMI meter replacement program (split with sewer)
● Includes \$1,000,000 in capital outlay for watermains |
| Administrative Services | ● Decrease of \$117,565 in pension liability expense compared to 2020 estimate. The credit to pension expense is due to smoothing of investment earnings over 5 year period.
● Decrease of \$65,323 in OPEB expense compared to 2020 estimate
● Decrease of \$40,606 in general fund administrative fees |
| Pumping & Treatment | ● Decrease of \$79,708 in operating supplies (treatment chemicals) and maintenance supplies
● Decrease of \$356,612 in personal services mainly due to lower pension costs and employee turnover
● Decrease of \$271,000 in utility costs from the 2020 budget |
| Lab Services | ● Decrease of \$26,000 in personnel costs mainly due to lower pension costs |
| Trans & Distribution | ● No major changes in expected expenditures |
| Customer Accounting | ● No major changes in expected expenditures |
| Capital Outlay | ● Capital outlay of \$3,025,000 includes: Gezon replacement of driveway pavement, replacement of 24-inch valve, replacement of multilins, replacement of bleach tank, renovation of filter piper gallery, painting 5MG storage tank at WTP, replacing bry-air system, replacing digital titrators, upgrading SCADA operating system |

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

	FYE Estimate 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Beginning Working Capital	12,716,813	8,329,727	10,003,337	(29,210,376)	(28,909,263)	(64,943,845)
Revenues	23,239,397	25,279,960	24,282,801	25,791,351	27,377,675	29,086,126
Expenses	27,626,483	23,606,350	63,496,514	25,490,238	63,412,257	27,875,974
Surplus or (Deficit)	(4,387,086)	1,673,610	(39,213,713)	301,113	(36,034,582)	1,210,153
Ending Working Capital	8,329,727	10,003,337	(29,210,376)	(28,909,263)	(64,943,845)	(63,733,692)

Major Revenue Assumptions

Property Taxes			2.0%	2.0%	2.0%	2.0%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

Professional Svcs	2020 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			2.0%	2.0%	2.0%	2.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.0%	3.0%	3.0%	3.0%
Pension-DB			12.5%	0.0%	0.0%	0.0%
Healthcare			6.0%	6.0%	6.0%	6.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
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, 2021**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
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>\$24,151,268</u>	<u>\$5,855,879</u>	<u>\$30,007,147</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

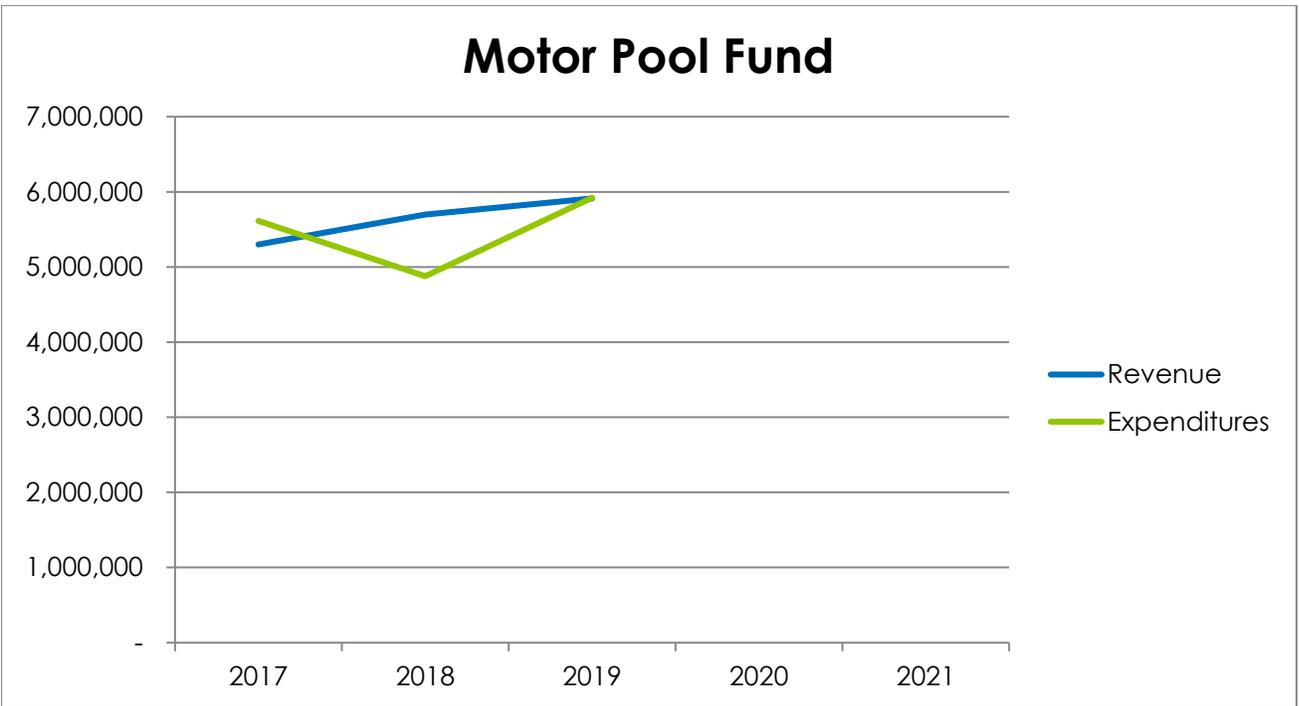
Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 661 Motor Pool Fund				
Revenue				
Federal Grants				
Charges for Service	30,000	30,000	35,000	30,000
Interest and Rentals	3,999,810	3,999,810	3,864,808	3,937,072
Other Revenues	-	-	-	-
Revenue Totals	<u>4,029,810</u>	<u>4,029,810</u>	<u>3,899,808</u>	<u>3,967,072</u>
Expenditures				
Personnel Services	775,156	775,156	743,530	708,439
Supplies	701,940	649,940	641,800	685,950
Other Services and Charges	802,806	879,806	846,100	843,588
Transfers Out	1,609,000	1,609,000	1,609,000	1,575,000
Expenditure Totals	<u>3,888,902</u>	<u>3,913,902</u>	<u>3,840,430</u>	<u>3,812,977</u>
Fund Total	140,908	115,908	59,378	154,095
Working Capital, Beginning	<u>2,352,008</u>	<u>2,352,008</u>	<u>2,352,008</u>	<u>2,411,386</u>
Working Capital, Ending	<u>\$ 2,492,916</u>	<u>\$ 2,467,916</u>	<u>\$ 2,411,386</u>	<u>\$ 2,565,481</u>
			Fund 662	\$ 3,575,195
			Total Working Capital Between Fund 661/662	<u>\$ 6,140,676</u>
Expenditure detail by program				
58100-Administration Fee	\$ 238,833	\$ 238,833	\$ 245,829	\$ 238,255
58200-Equipment Operations	1,642,339	1,642,339	1,627,252	1,637,191
58300-Building	398,730	423,730	358,349	362,531
99900-Transfers	1,609,000	1,609,000	1,609,000	1,575,000
	<u>\$ 3,888,902</u>	<u>\$ 3,913,902</u>	<u>\$ 3,840,430</u>	<u>\$ 3,812,977</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 662 Motor Pool - Depreciation Res				
Revenue				
Grants	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	15,000	15,000	-	-
Other Revenues	170,000	170,000	110,000	175,000
Other Financing Sources	<u>1,609,000</u>	<u>1,609,000</u>	<u>1,609,000</u>	<u>1,575,000</u>
Revenue Totals	<u>1,794,000</u>	<u>1,794,000</u>	<u>1,719,000</u>	<u>1,750,000</u>
Expenditures				
Capital Outlay	<u>1,277,960</u>	<u>1,755,712</u>	<u>1,582,000</u>	<u>1,438,000</u>
Expenditure Totals	<u>1,277,960</u>	<u>1,755,712</u>	<u>1,582,000</u>	<u>1,438,000</u>
Fund Total	516,040	38,288	137,000	312,000
Net Position, Beginning	<u>3,126,195</u>	<u>3,126,195</u>	<u>3,126,195</u>	<u>3,263,195</u>
Net Position, Ending	<u>\$ 3,642,235</u>	<u>\$ 3,164,483</u>	<u>\$ 3,263,195</u>	<u>\$ 3,575,195</u>



2021 Revenue Estimate Highlights:

- Rentals
- Estimated revenue of \$3,937,072 in rental and interest income - An 1.7% increase over 2020 estimate

2021 Expenditure Highlights Compared to 2020:

- | | |
|--------------------------|--|
| Administrative Services | <ul style="list-style-type: none"> ● Decrease of \$18,844 in pension and OPEB liability expenses compared to 2020 estimate. The credit to pension expense is due to smoothing of investment earnings over 5 year period. ● Increase of \$28,447 in general fund administrative fees |
| Equipment Operations | <ul style="list-style-type: none"> ● Increase of \$25,000 in repairs and maintenance ● Minimal other changes |
| Building | <ul style="list-style-type: none"> ● Decrease of \$7,000 in maintenance supplies ● Decrease of \$13,000 in tools and supplies |
| Capital Outlay-Buildings | <ul style="list-style-type: none"> ● Capital outlay of \$150,000 included for asphalt repair |
| Capital Outlay-Vehicles | <ul style="list-style-type: none"> ● Capital outlay of \$995,000 includes one vehicle for the Clean Water Plant, one vehicle replacement for the Fire Dept, 4 Inspections vehicles, 3 Parks trucks, 6 Police Dept vehicles, 5 vehicles for Public Works and one car for the Water Treatment Plant |
| Capital Outlay-Equipment | <ul style="list-style-type: none"> ● Capital outlay of \$293,000 includes 5 mowers for Parks, a leaf vacuum and a skidsteer for Public Works |

City of Wyoming
Insurance Fund Target Reserves
2020-2021 Budget

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>73,331</u>
Total target reserve	<u>\$1,073,331</u>
Projected ending reserve FY 2021	\$2,080,110

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>31,024</u>
Total target reserve	<u>\$281,024</u>
Projected ending reserve FY 2021	\$566,625

City of Wyoming
Insurance Fund Target Reserves
2020-2021 Budget

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>3,127</u>
Total target reserve	<u>\$503,127</u>
 Projected ending reserve FY 2021	 \$1,595,458

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 2021	 \$16,708

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>106,485</u>
Total target reserve	<u>\$481,485</u>
Accrued Liabilities (Ongoing claims, Pension, OPEB)	<u>\$1,657,043</u>
Total target reserve and liabilities	<u>\$2,138,528</u>
 Projected ending reserve FY 2021	 \$3,211,707

City of Wyoming
Insurance Fund Target Reserves
2020-2021 Budget

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%)	370,918
Total target reserve	\$620,918
 Projected ending reserve FY 2020	 \$2,882,663

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%)	\$160,298
Total target reserve	\$160,298
 Projected ending reserve FY 2020	 \$434,312

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 678 General Liability Fund				
Revenue				
Charges for Service	\$ 544,000	\$ 544,000	\$ 535,000	\$ 476,744
Interest and Rentals	16,780	16,780	16,780	-
Other Revenues (MMRMA Rebate)	-	-	84,916	-
Revenue Totals	<u>560,780</u>	<u>560,780</u>	<u>636,696</u>	<u>476,744</u>
Expenditures				
Personnel Services	4,600	4,600	-	1,263
Other Services and Charges	539,321	539,321	467,809	491,756
Transfers Out	-	-	-	-
Expenditure Totals	<u>543,921</u>	<u>543,921</u>	<u>467,809</u>	<u>493,019</u>
Fund Total	16,859	16,859	168,887	(16,275)
Net Position, Beginning	<u>1,917,100</u>	<u>1,917,100</u>	<u>1,917,100</u>	<u>2,085,987</u>
Net Position, Ending	<u>\$ 1,933,959</u>	<u>\$ 1,933,959</u>	<u>\$ 2,085,987</u>	<u>\$ 2,069,712</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 679 Fleet Insurance Fund				
Revenue				
Charges for Service	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interest and Rentals	5,243	5,243	5,243	-
Other Revenues (MMRMA Rebate)	-	-	7,213	-
Revenue Totals	<u>155,243</u>	<u>155,243</u>	<u>162,456</u>	<u>150,000</u>
Expenditures				
Personnel Services	4,600	4,600	6,070	2,737
Other Services and Charges	135,269	135,269	139,840	135,822
Transfers Out	-	-	-	-
Expenditure Totals	<u>139,869</u>	<u>139,869</u>	<u>145,910</u>	<u>138,559</u>
Fund Total	15,374	15,374	16,546	11,441
Net Position, Beginning	<u>535,877</u>	<u>535,877</u>	<u>535,877</u>	<u>552,423</u>
Net Position, Ending	<u>\$ 551,251</u>	<u>\$ 551,251</u>	<u>\$ 552,423</u>	<u>\$ 563,864</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 680 Property Insurance Fund				
Revenue				
Charges for Service	\$ 69,473	\$ 69,473	\$ 69,473	\$ 138,185
Interest and Rentals	17,856	17,856	17,856	-
Other Revenues (MMRMA Rebate)	-	-	53,321	-
Revenue Totals	<u>87,329</u>	<u>87,329</u>	<u>140,650</u>	<u>138,185</u>
Expenditures				
Personnel Services	4,600	4,600	2,023	2,946
Other Services and Charges	254,073	254,073	233,186	279,907
Transfers Out	-	-	-	-
Expenditure Totals	<u>258,673</u>	<u>258,673</u>	<u>235,209</u>	<u>282,853</u>
Fund Total	(171,344)	(171,344)	(94,559)	(144,668)
Net Position, Beginning	<u>1,824,650</u>	<u>1,824,650</u>	<u>1,824,650</u>	<u>1,730,091</u>
Net Position, Ending	<u>\$ 1,653,306</u>	<u>\$ 1,653,306</u>	<u>\$ 1,730,091</u>	<u>\$ 1,585,423</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 681 Life Insurance Fund				
Revenue				
Charges for Service	\$ 32,000	\$ 32,000	\$ 30,700	\$ 32,976
Interest and Rentals	121	121	50	-
Other Revenues	-	-	-	-
Revenue Totals	<u>32,121</u>	<u>32,121</u>	<u>30,750</u>	<u>32,976</u>
Expenditures				
Other Services and Charges	29,520	29,520	29,300	29,400
Transfers Out	-	-	-	-
Expenditure Totals	<u>29,520</u>	<u>29,520</u>	<u>29,300</u>	<u>29,400</u>
Fund Total	2,601	2,601	1,450	3,576
Net Position, Beginning	<u>11,682</u>	<u>11,682</u>	<u>11,682</u>	<u>13,132</u>
Net Position, Ending	<u>\$ 14,283</u>	<u>\$ 14,283</u>	<u>\$ 13,132</u>	<u>\$ 16,708</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

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 682 Workers Compensation Fund				
Revenue				
Charges for Service	\$ 662,000	\$ 662,000	\$ 655,520	\$ 653,325
Interest and Rentals	60,000	60,000	60,000	-
Other Revenues	-	-	-	-
Revenue Totals	<u>722,000</u>	<u>722,000</u>	<u>715,520</u>	<u>653,325</u>
Expenditures				
Personnel Services	4,600	4,600	12,140	3,578
Other Services and Charges	703,751	703,751	675,221	653,617
Expenditure Totals	<u>708,351</u>	<u>708,351</u>	<u>687,361</u>	<u>657,195</u>
Fund Total	13,649	13,649	28,159	(3,870)
Net Position, Beginning	<u>3,171,420</u>	<u>3,171,420</u>	<u>3,171,420</u>	<u>3,199,579</u>
Net Position, Ending	<u>\$ 3,185,069</u>	<u>\$ 3,185,069</u>	<u>\$ 3,199,579</u>	<u>\$ 3,195,709</u>

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 683 Health Insurance Fund				
Revenue				
Charges for Service	\$ 9,911,503	\$ 9,911,503	\$ 10,004,500	\$ 10,279,700
Interest and Rentals	34,000	34,000	44,000	-
Other Revenues	-	-	-	-
Revenue Totals	<u>9,945,503</u>	<u>9,945,503</u>	<u>10,048,500</u>	<u>10,279,700</u>
Expenditures				
Other Services and Charges	9,926,017	9,926,017	11,110,286	10,844,826
Transfers Out	250,600	250,600	-	-
Expenditure Totals	<u>10,176,617</u>	<u>10,176,617</u>	<u>11,110,286</u>	<u>10,844,826</u>
Fund Total	(231,114)	(231,114)	(1,061,786)	(565,126)
Net Position, Beginning	<u>4,609,575</u>	<u>4,609,575</u>	<u>4,609,575</u>	<u>3,547,789</u>
Net Position, Ending	<u>\$ 4,378,461</u>	<u>\$ 4,378,461</u>	<u>\$ 3,547,789</u>	<u>\$ 2,982,663</u>

2020 Estimate:

- The actual claims experience is coming in higher than budgeted due to large claim experience.
- 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

2021 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Increased revenues due to 5% 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
- 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

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 684 Dental Insurance Fund				
Revenue				
Charges for Service	\$ 500,358	\$ 500,358	\$ 463,578	\$ 425,000
Interest and Rentals	5,636	5,636	5,636	-
Other Revenues	-	-	-	-
Revenue Totals	<u>505,994</u>	<u>505,994</u>	<u>469,214</u>	<u>425,000</u>
Expenditures				
Other Services and Charges	416,191	416,191	390,708	369,760
Transfers Out	300,000	300,000	300,000	-
Expenditure Totals	<u>716,191</u>	<u>716,191</u>	<u>690,708</u>	<u>369,760</u>
Fund Total	(210,197)	(210,197)	(221,494)	55,240
Net Position, Beginning	<u>600,174</u>	<u>600,174</u>	<u>600,174</u>	<u>378,680</u>
Net Position, Ending	<u>\$ 389,977</u>	<u>\$ 389,977</u>	<u>\$ 378,680</u>	<u>\$ 433,920</u>

2020 Estimate:

- The actual claims experience is coming in reasonably close to budget

2021 budget:

- Based on the projections provided by Lighthouse Insurance Group
- Minimal change in claims expected
- Minimal change in provider and General Fund administrative feed

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 731 Pension Fund				
Revenue				
Contributions from Local Units	\$ 3,920,490	\$ 3,920,490	\$ 5,006,490	\$ 3,786,199
Interest and Rentals	2,500,000	2,500,000	2,267,800	2,500,000
Other Revenues	9,899,031	9,899,031	10,278,531	10,135,331
Transfer In	120,000	120,000	51,000	133,000
Revenue Totals	<u>16,439,521</u>	<u>16,439,521</u>	<u>17,603,821</u>	<u>16,554,530</u>
Expenditures				
Administration	67,920	67,920	51,820	64,960
Investment Expense	618,190	618,190	569,864	614,100
Retirement Benefits	11,572,610	11,572,610	11,558,471	12,324,107
Transfers Out	131,600	131,600	144,050	143,400
Expenditure Totals	<u>12,390,320</u>	<u>12,390,320</u>	<u>12,324,205</u>	<u>13,146,567</u>
Fund Total	4,049,201	4,049,201	5,279,616	3,407,963
Net Position, Beginning	<u>178,815,918</u>	<u>178,815,918</u>	<u>178,815,918</u>	<u>184,095,534</u>
Net Position, Ending	<u>\$ 182,865,119</u>	<u>\$ 182,865,119</u>	<u>\$ 184,095,534</u>	<u>\$ 187,503,497</u>

- 2020 Contribution revenue higher than budgeted due to estimated dividend income which is classified in this category of accounts
- 2021 revenue based on actuarial valuation

City of Wyoming, Michigan
Annual Budget by Account Classification

Summary

	2020 Adopted Budget	2020 Amended Budget	2020 Estimated Amount	2021 Proposed
Fund: 732 OPEB Fund				
Revenue				
Contributions from Local Units	\$ 4,530,000	\$ 4,530,000	\$ 5,095,936	\$ 5,582,888
Interest and Rentals	(2,000)	(2,000)	6,932	-
Other Revenues	2,131,000	2,131,000	2,303,165	2,407,862
Other Financing Sources	-	-	470,000	-
Revenue Totals	<u>6,659,000</u>	<u>6,659,000</u>	<u>7,876,033</u>	<u>7,990,750</u>
Expenditures				
Administration	68,500	68,500	53,500	26,600
Investment Expense	137,700	137,700	140,800	150,100
Health Benefits	2,840,400	2,840,400	2,452,000	3,108,680
Expenditure Totals	<u>3,046,600</u>	<u>3,046,600</u>	<u>2,646,300</u>	<u>3,285,380</u>
Fund Total	3,612,400	3,612,400	5,229,733	4,705,370
Net Position, Beginning	<u>43,556,729</u>	<u>43,556,729</u>	<u>43,556,729</u>	<u>48,786,462</u>
Net Position, Ending	<u>\$ 47,169,129</u>	<u>\$ 47,169,129</u>	<u>\$ 48,786,462</u>	<u>\$ 53,491,832</u>

- 2020 contribution estimates include an increase in dividend revenues; transfers include additional from health and dental funds
- 2021 revenue based on actuarial valuation
- 2020 health benefits are based on the annualized actual expense incurred to date
- 2021 health benefits are based on the actual plus average prior year increases
- 2021 contributions reflect all groups making the full actuarial recommended contributions

City of Wyoming, Michigan
Annual Budget by Account Classification
Summary

	<u>2020 Adopted Budget</u>	<u>2020 Amended Budget</u>	<u>2020 Estimated Amount</u>	<u>2021 Proposed</u>
Fund: 800 Capital Projects Revolving Fund				
Revenue				
Taxes	\$ 2,698	\$ 2,698	\$ 12,868	\$ 2,389
Interest and Rentals	\$ 9,000	\$ 9,000	\$ 35,300	\$ 9,000
Other Revenues	16,734	16,734	455,619	6,240
Revenue Totals	<u>28,432</u>	<u>28,432</u>	<u>503,787</u>	<u>17,629</u>
Expenditures				
Other Services and Charges	40,932	40,932	40,932	36,108
Capital Outlay	150,000	1,797,222	1,619,402	-
Transfers	-	-	-	-
Expenditure Totals	<u>190,932</u>	<u>1,838,154</u>	<u>1,660,334</u>	<u>36,108</u>
Fund Total	(162,500)	(1,809,722)	(1,156,547)	(18,479)
Fund Balance, Beginning	<u>2,226,705</u>	<u>2,226,705</u>	<u>2,226,705</u>	<u>1,070,158</u>
Fund Balance, Ending	<u>\$ 2,064,205</u>	<u>\$ 416,983</u>	<u>\$ 1,070,158</u>	<u>\$ 1,051,679</u>

- The capital outlay for FY 2020 is related to Jackson Park improvements and Gezon Park planning costs.
- Expenses for FY 2021 reflect the gypsy moth assessment and postage for mailings.