

AGENDA
WYOMING CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS
MONDAY, DECEMBER 4, 2023, 7:00 P.M.

1) Call to Order

2) Invocation – Pastor Cynthia Palmer, Grand Rapids First Church

If you wish and are able, please stand for the invocation. The Pledge of Allegiance will immediately follow the invocation.

3) Pledge of Allegiance

4) Roll Call

5) Student Recognition

6) Approval of Minutes

From the November 20, 2023 Regular Meeting and Committee of the Whole

7) Approval of Agenda

8) Public Hearings

If you wish to speak to an item during a public hearing you are welcome to do so. It is important to note this is not an opportunity for dialog or debate; this is an opportunity to provide comment to the City Council. Comments made during a public hearing may become part of the meeting's permanent record. Upon approaching the podium, please begin by providing your name and address. There is a 3 minute limit per person.

9) Public Comment on Agenda Items

This public comment period is reserved for comment on agenda items only. If you wish to speak about an item that is not on the agenda, please hold your comments until the acknowledgement of visitors at the end of the meeting. It is important to note this is not an opportunity for dialog or debate; this is an opportunity to provide comment to the City Council. Upon approaching the podium, please begin by providing your name and address. There is a 3 minute limit per person.

10) Presentations and Proclamations

a) Presentations

1. Audit Report

b) Proclamations

1. Waste and Wastewater Professionals' Workforce Week

11) Petitions and Communications

a) Petitions

b) Communications

12) Reports from City Officers

a) From City Council

b) From City Manager

23-16 Acceptance of City Center Project Easements for 1456 28th Street SW,
1212 28th Street SW, and 1515 28th Street SW

13) Budget Amendments

14) Consent Agenda

All items under this section are considered to be routine and will be enacted by one motion with no discussion. If discussion is desired by a Councilmember, that member may request removal from the Consent Agenda.

- a) To Set Meeting Days and Times for the City of Wyoming Boards and Commissions
- b) To Establish and Change Certain Regular City Council Meeting Dates in the 2024 Calendar Year

15) Resolutions

16) Award of Bids, Contracts, Purchases, and Renewal of Bids and Contracts

- c) To Approve and Direct the Mayor and City Clerk to Sign Consumers Energy Agreements for Modifications of Electric Facilities for Phases 1C and 2 and Approve Payment of Amounts Required by Those Agreements
- d) To Approve and Direct the Mayor and City Clerk to Sign a Bridge Maintenance Contract with MDOT
- e) To Authorize the Mayor and City Clerk to Execute an Agreement with the Michigan Department of Transportation for the Resurfacing of Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue
- f) To Engage Stout Risius Ross, LLC for Appraisal Services for 5812 Village Drive SW Property Tax Appeal
- g) To Accept an Amendment from Placer.AI for Location Based Analytics
- h) To Authorize the Purchase of Office Furniture
- i) For Award of Bids
 - 1. HVAC Unit Replacement
 - 2. Overhead Door Replacement

17) Ordinances

- 13-23 To Amend Section 90-515 of the Code of Ordinances by Adding Subsection (141) to Rezone 1091 Gezon Parkway from B-3 to RO-1 (Final Reading)
- 14-23 To Amend Chapter 90, Article 3 of the Code of Ordinances by Amending Section 90-331 to Modify Requirements for Mobile Food Vendors (Final Reading)
- 15-23 To Amend Chapter 90, Articles 4 and 5, of the Code of Ordinances by Amending Sections 90-416A, 90-407B, 90-418B, and 90-508 to Modify Requirements for Nursery Schools, Day Nurseries, and Child Care Facilities (Final Reading)

18) Informational Material

19) Acknowledgment of Visitors

This public comment period is an opportunity to share concerns or present topics to the City Council that were not part of this meeting's agenda. This is not an opportunity for dialog with Council, but Council may make referrals or request staff to follow up. Please provide your name and address when approaching the podium. There is a 3 minute limit per person.

20) Closed Session (as necessary)

21) Adjournment

The City of Wyoming, including the City Council, is committed to ensuring all persons have access to all its programs, services, and activities, including any public meetings. The City Council will coordinate with city staff to ensure the City Council fulfills that commitment for its programs, services, and activities, including public meetings. Accommodations to enable virtual meeting attendance and participation can usually be made if a request is received at least 5 hours before the meeting time. Other accommodations may require more time.

Special Accommodations – Persons with impairments or disabilities needing accommodations to participate in the meeting or persons who need language interpretation services may contact the city clerk at either Clerk_info@wyomingmi.gov or 616.530.7296 at least 36 hours before the meeting to make arrangements for appropriate accommodation.

Acomodaciones Especiales – Personas que deseen asistir a esta reunión y necesitan acomodación para participar, como servicios de interpretación, deben comunicarse con la Oficina del Administrador de la Ciudad al 616.530.7296 o Clerk_info@wyomingmi.gov al menos 36 horas antes de la reunión para hacer arreglos para el alojamiento apropiado.

City of **Wyoming** Michigan

Annual Comprehensive Financial Report

For Fiscal Year Ended June 30, 2023



community • safety • stewardship

INTRODUCTORY SECTION

This page intentionally left blank.

City of **Wyoming** Michigan

***ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
June 30, 2023***

Kent Vanderwood
Mayor

Sheldon DeKryger
1st Ward Councilmember

Tommy Brann
Councilmember-at-Large

Marissa Postler
2nd Ward Councilmember

Renee Hill
Councilmember-at-Large

Robert Postema
Mayor Pro-Tem
3rd Ward Councilmember

Robert Arnoys
Councilmember-at-Large

John Shay
City Manager

**Prepared By:
Finance Department**

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	1
Title Page / Elected Officials	3
Table of Contents	5
Letter of Transmittal	9
Table of Organization	14
GFOA Certificate of Achievement	15
 FINANCIAL SECTION	 17
Independent Auditors' Report	19
Management's Discussion and Analysis	23
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	34
Statement of Activities	35
Fund Financial Statements:	
Balance Sheet – Governmental Funds	38
Reconciliation of Fund Balances of Governmental Funds to Net Position of Governmental Activities	41
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	42
Reconciliation of Net Changes in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities	45
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	46
Major Streets Fund	47
Parks and Recreation Fund	48
Federal Grants Fund	49
Statement of Net Position – Proprietary Funds	50
Reconciliation of Net Position of Enterprise Funds to Net Position of Business-type Activities	51
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	52
Reconciliation of Change in Net Position of Enterprise Funds to Change in Net Position of Business-type Activities	53
Statement of Cash Flows – Proprietary Funds	54
Statement of Fiduciary Net Position – Fiduciary Funds	56
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	57
Combining Statement of Net Position – Discretely Presented Component Units	58
Combining Statement of Activities – Discretely Presented Component Units	59
Notes to Financial Statements	61

CITY OF WYOMING, MICHIGAN

Table of Contents

	<u>Page</u>
Required Supplementary Information:	113
Single-employer Defined Benefit Pension Plan:	
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios	114
Schedule of the Net Pension Liability (Asset)	116
Schedule of Contributions	117
Schedule of Investment Returns	118
Other Postemployment Benefits Plan:	
Schedule of Changes in Net OPEB Liability and Related Ratios	120
Schedule of the Net OPEB Liability	122
Schedule of Contributions	123
Schedule of Investment Returns	124
Notes to Required Supplementary Information	125
Combining and Individual Fund Financial Statements and Schedules:	129
General Fund:	
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	132
Nonmajor Governmental Funds:	
Combining Balance Sheet	140
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	144
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	147
Internal Service Funds:	
Combining Statement of Net Position	160
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	162
Combining Statement of Cash Flows	164
Custodial Funds:	
Combining Statement of Fiduciary Net Position	168
Combining Statement of Changes in Fiduciary Net Position	169
Component Unit - Downtown Development Authority:	
Statement of Net Position and Governmental Fund Balance Sheet	172
Statement of Activities and Governmental Fund Revenues, Expenditures and Change in Fund Balance	173
Component Unit - Brownfield Redevelopment Authority:	
Statement of Net Position and Governmental Fund Balance Sheet	174
Statement of Activities and Governmental Fund Revenues, Expenditures and Change in Fund Balance	175

CITY OF WYOMING, MICHIGAN

Table of Contents

	<u>Page</u>
STATISTICAL SECTION (UNAUDITED)	177
Statistical Section Table of Contents	179
 <u>TABLE</u>	
1. Net Position by Component	180
2. Changes in Net Position	182
3. Program Revenues by Function / Program	186
4. Fund Balances - Governmental Funds	188
5. Changes in Fund Balances - Governmental Funds	190
6. Tax Revenues by Source - Governmental Funds	194
7. Assessed Value and Estimated Actual Value of Taxable Property	195
8. Direct and Overlapping Property Tax Rates	196
9. Principal Property Taxpayers	200
10. Property Tax Levies and Collections	201
11. Ratios of Outstanding Debt by Type	202
12. Ratios of General Bonded Debt Outstanding	204
13. Computation of Direct and Overlapping Debt	205
14. Computation of Legal Debt Margin for General Obligation Bonds	206
15. Revenue Bond Coverage	208
16. Demographic and Economic Statistics	210
17. Principal Employers	211
18. Full-time Equivalent City Government Employees by Function/Program	212
19. Operating Indicators by Function / Program	214
20. Capital Asset Statistics by Function / Program	216
21. History of Water and Sewer Rates	218
 CONTINUING DISCLOSURE FILING (UNAUDITED)	 219



This page intentionally left blank.

Month //, 2023

To the Honorable Mayor, Members of City Council, and Community Members,

The City of Wyoming Charter and Michigan Uniform Budgeting and Accounting Act require the City's financial statements be examined by a firm of independent certified public accountants. Pursuant to that requirement, we are issuing the following annual comprehensive financial report of the City of Wyoming (the "City") for the fiscal year ending June 30, 2023.

This report consists of City management's representations regarding the finances of the City. Consequently, management assumes full responsibility for the completeness and fairness of presentation of the information presented in this report. To provide a reasonable basis for making these representations, City leadership has established a comprehensive internal control framework that is designed to:

- Safeguard the City's assets from loss, theft, or misuse; and
- Compile reliable financial information for the preparation of the City of Wyoming's financial statements in conformity with generally accepted accounting principles, or GAAP.

Because the cost of internal controls should not outweigh their benefits, the City of Wyoming's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Wyoming's financial statements have been audited by Rehmann Robson, an independent firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Wyoming are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unmodified opinion that the City of Wyoming's financial statements for the fiscal year ending June 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

community • safety • stewardship

CITY COUNCIL

Robert Arnoys Tommy Brann Sheldon DeKryger Renee Hill Marissa Postler Robert Postema
Kent Vanderwood, Mayor

The independent audit of the financial statements of the City of Wyoming is usually a required part of a broader, federally mandated Single Audit designed to meet the special needs of the federal grantor agencies. The standards governing Single Audit engagements require the independent auditors to report on the fair presentation of the financial statements and on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards if awards are over a certain limit, which was reached during the fiscal year ending June 30, 2023.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis, or MD&A. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Wyoming's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Wyoming is in Kent County in the western part of Michigan's Lower Peninsula, encompassing an area of approximately 25 square miles. According to the U.S. Census Bureau, the City has a population of over 76,000 people. The City is governed by an elected City Council consisting of three members elected at large, three members elected by district, and a mayor elected at large. The City Manager, appointed by the City Council, is responsible for day-to-day operations of the City.

The City provides a wide range of services to residents, including public safety, parks and recreation, public works, and utilities. Water and sewer services are sold retail to City residents and businesses and wholesale to various surrounding governmental units, resulting in total water consumption of 14.5 billion gallons during the fiscal year.

The annual budget serves as the foundation of the City's financial planning and control. All City departments are required to submit appropriation requests to the City Manager and Finance Director. These requests form the basis for the development of the proposed budget. The City Manager and Finance Director present a recommended budget to the Council in April, at which time a public hearing date is set. A presentation is made at a public hearing, and the budget is then adopted at the subsequent Council meeting. The budget is appropriated at the department level and prepared at the fund, department, activity, and line-item levels.

Department directors may request the City Manager approve transfers within fund appropriations under the department directors' control. Transfers of appropriations between departments or funds require the Council's approval. Budget-to-actual comparisons are provided in this report for the general and special revenue funds for which an appropriated annual budget has been adopted. Budget and actual statements for each major fund are included in the basic financial statements. Budget and actual statements for nonmajor special revenue funds are provided in the form of supplementary schedules.

Discretely Presented Component Units

The City has five legally separate component units. These units are discretely presented, as the governing bodies of the component units are not substantially the same as that of the City.

The Economic Development Corporation (EDC) is responsible for providing advice to City officials regarding economic development activity. The EDC does not have assets but has not been dissolved in case future needs arise.

The Brownfield Redevelopment Authority is responsible for providing incentives for the redevelopment of contaminated property.

The Wyoming Downtown Development Authority is responsible for correcting blight and enhancing economic growth within its boundaries.

The Wyoming Housing Commission provides housing assistance to low- and moderate-income households.

The Historical Commission, a 501(c)(3) organization, was created to preserve and present pertinent historical material and information of historical value to the present and future residents of the City.

Financial Condition Factors

Local Economy

The City of Wyoming's local economy is healthy. Businesses are moving into the community, jobs are being created, and City staff is optimistic that property values and investments will continue to increase. Many new residential neighborhoods are taking shape, including apartments, condos, and single-family detached residences. Mixed-use developments that combine residential, retail, and commercial are also in the works.

This year, the City Council has continued to support job retention and development. As a result of tax incentives approved by the Council, the City has seen new industrial expansion. The City recently sold Site 36 to an industrial developer, Franklin Partners. We continue to work with Franklin Partners on the development of a community market on the former Stamping Plant parking lot site on the north side of 36th Street and are in regular communication with Franklin Partners on the overall development of the main site south of 36th Street. We are optimistic about breaking ground on new development in the next calendar year.

Over the last year, we have also worked hard to secure funding for our City Center project. This project would connect the north and south sides of 28th Street with a safe pedestrian and bicycle overpass, including connections to the neighborhoods and regional trails on both sides of 28th Street. These connections will provide access to a new downtown development along 28th Street West Place with development partner Magnus Capital Partners. This will complete a vision for downtown Wyoming that was originally discussed in our 2000 master plan and continued to take shape in the last 20 years with the addition of governmental facilities in the area and the construction of a new "crescent" road to serve as the center of that development.

Long-term Financial Planning

The City continues to actively follow established asset-management plans for public infrastructure, including the water and sewer utility plants and distribution and collection systems. In addition, the City also maintains an active asset-management plan for roads and City buildings. Current projections for state

revenue sharing continue to indicate that future municipal funding will lag behind original revenue sharing legislation. Understanding City-wide infrastructure needs and planning for the necessary investments is critical to long-term financial stability.

Cash Management Policies and Practices

The City complies with Public Act 20 of 1943 and Public Act 367 (as amended) of the State of Michigan in its cash management activities. Idle cash in all funds, excluding pension investment trusts, is invested in certificates of deposit, governmental obligations, and bank pooled accounts. The City has an investment policy in accordance with the above statements.

Policies and Practices

The City has developed an extensive policy to provide guidance in the handling of capital acquisitions and related expenses. This policy is reviewed annually to ensure the thresholds and useful lives are updated with the latest authoritative guidance available. It is City policy to retain a minimum fund balance between 16.7% and 33.4% of expenditures in its General Fund balance, as well as 90-day working capital reserves in the Water and Sewer funds.

Risk Management

The risk management activities of the City are primarily the responsibility of the Finance and Human Resources Departments. However, each department director has a responsibility for managing the activities of their department in a way that preserves the human, physical, natural, and financial resources of the City.

The City has developed an internal financing mechanism to finance incurred and incurred-but-not-reported claims not covered by insurance. Self-insurance funds have been established to segregate risk management activities and process payment for claims. A premium is paid by all departments to support the various insurance activities.

The City has successfully provided general liability, property insurance, vehicle insurance, and workers' compensation insurance programs for more than 20 years. The City has purchased liability coverage from a private carrier for claims more than \$500,000. Beginning in fiscal year 1997-98, the City also began to self-fund an employee health insurance plan with a current excess coverage of \$125,000 per claim.

Settlement of claims greater than \$10,000 requires the City Council's approval. Recommendations are made to the Council from the City's insurers, claim administrators, and legal counsel. The City may settle large claims by making a lump payment or using a structured payment.

Pensions and Postemployment Benefits

The City sponsors a single-employer defined-benefit pension plan for some employees while most employees, including new hires, participate in a defined-contribution plan. Each year, an independent actuary calculates the contribution the City must make to the pension plan to ensure the fund will meet its full obligation to plan participants. As a matter of policy, the City fully funds each year's contribution as determined by the actuary.

The City also provides post-employment health care benefits for retirees and their dependents. As with the pension plan, there is a defined-benefit plan for some employees and a defined-contribution plan for most employees, including new hires.

Additional information on the City's pension arrangements and post-employment benefits can be found in Note 12 to the basic financial statements.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the year ending June 30, 2022. This was the 34th year the City received this prestigious award. To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

Acknowledgements

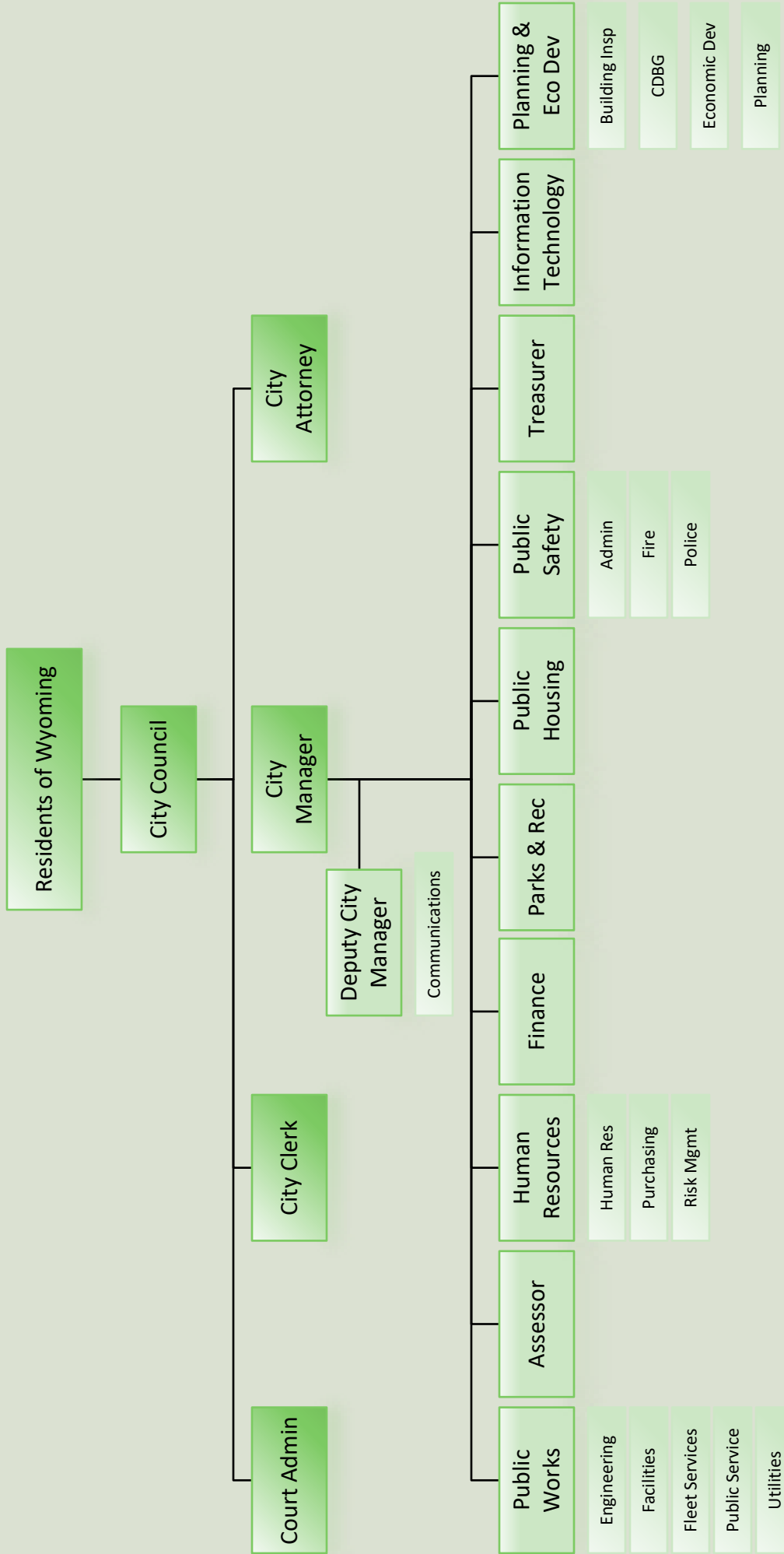
The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. We would like to express our appreciation to this team and all the City employees who assisted with and contributed to this report.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "John Shay".

John Shay
City Manager/Comptroller

City of Wyoming Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Wyoming
Michigan**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This page intentionally left blank.

INDEPENDENT AUDITORS' REPORT

Month //, 2023

Honorable Mayor and City Council
City of Wyoming, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **City of Wyoming, Michigan** (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following entity, which represents the indicated percentages of total aggregate discretely presented component units:

	Percent of Assets	Percent of Revenues	Percent of Net Position
Wyoming Housing Commission	47%	98%	57%

Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinions, insofar as they relate to the amounts included for the above entity, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension and other postemployment benefit plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory AND statistical sections and continuing disclosure filing but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated **Month //, 2023**, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

As management of the *City of Wyoming, Michigan* (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$399,998,311 (*net position*). Of this amount, \$66,949,796 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$35,457,790, comprised of a \$23,061,139 increase in governmental activities and an increase of \$12,396,651 in business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$57,326,986, an increase of \$17,663,559 in comparison with the prior year.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$18,413,918 or 76.5% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, legislative, judicial, public safety, public works, recreation and culture, and community and economic development. The business-type activities of the City include the sewer and water funds.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also certain legally separate entities for which the City is financially accountable. The component units of the City include the Wyoming Housing Commission, Downtown Development Authority, and Brownfield Redevelopment Authority. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, major streets fund, parks and recreation fund, and federal grants fund, which are each considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements and schedules have been provided for these funds to demonstrate compliance with this budget.

Proprietary Funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations. *Internal service funds* are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its insurance (risk management and employee benefits) and motor pool activities. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. A portion of the activity of the internal service funds is also allocated to the enterprise funds and reported in the statement of activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer and water funds, both of which are considered to be major funds of the City. The City's internal service funds are presented in the proprietary fund financial statements in the Governmental Activities - Internal Service Funds column.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are *not available* to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain information concerning the City's progress in funding its obligation to provide pension and other postemployment benefits to its employees. The combining and individual fund financial statements and schedules are presented immediately following the required supplementary information.

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

Government-wide Financial Analysis

As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$399,998,311 at the close of the most recent fiscal year.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 87,486,437	\$ 78,203,181	\$ 57,143,484	\$ 49,457,814	\$ 144,629,921	\$ 127,660,995
Capital assets, net	137,680,625	134,840,550	202,574,748	203,560,829	340,255,373	338,401,379
Total assets	<u>225,167,062</u>	<u>213,043,731</u>	<u>259,718,232</u>	<u>253,018,643</u>	<u>484,885,294</u>	<u>466,062,374</u>
Deferred outflows of resources	<u>11,874,052</u>	<u>18,652,913</u>	<u>1,697,473</u>	<u>3,002,098</u>	<u>13,571,525</u>	<u>21,655,011</u>
Long-term liabilities	37,833,206	38,859,016	46,482,521	53,043,948	84,315,727	91,902,964
Other liabilities	8,718,575	19,784,506	3,055,366	2,286,273	11,773,941	22,070,779
Total liabilities	<u>46,551,781</u>	<u>58,643,522</u>	<u>49,537,887</u>	<u>55,330,221</u>	<u>96,089,668</u>	<u>113,973,743</u>
Deferred inflows of resources	<u>588,929</u>	<u>6,213,857</u>	<u>1,779,911</u>	<u>2,989,264</u>	<u>2,368,840</u>	<u>9,203,121</u>
Net position						
Net investment in capital assets	137,176,312	134,840,550	160,015,609	156,807,132	297,191,921	291,647,682
Restricted	31,846,333	26,825,526	4,010,261	4,010,261	35,856,594	30,835,787
Unrestricted	20,877,759	5,173,189	46,072,037	36,883,863	66,949,796	42,057,052
Total net position	<u>\$ 189,900,404</u>	<u>\$ 166,839,265</u>	<u>\$ 210,097,907</u>	<u>\$ 197,701,256</u>	<u>\$ 399,998,311</u>	<u>\$ 364,540,521</u>

A substantial portion of the City's net position, \$297,191,921 reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

An additional portion of the City's net position of \$35,856,594 represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted balance is \$66,949,796.

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 5,701,114	\$ 4,917,588	\$ 47,026,160	\$ 40,318,548	\$ 52,727,274	\$ 45,236,136
Operating grants	14,227,356	13,484,068	1,207,547	719,335	15,434,903	14,203,403
Capital grants	3,654,255	2,718,710	2,053,982	5,110,623	5,708,237	7,829,333
General revenues:						
Property taxes	33,150,283	31,138,123	-	-	33,150,283	31,138,123
Unrestricted grants and contributions	19,709,988	9,104,431	-	-	19,709,988	9,104,431
Other	1,756,484	(2,498,676)	-	-	1,756,484	(2,498,676)
Total revenues	78,199,480	58,864,244	50,287,689	46,148,506	128,487,169	105,012,750
Expenses						
General government	3,520,139	1,733,337	-	-	3,520,139	1,733,337
Legislative	226,969	305,344	-	-	226,969	305,344
Judicial	2,801,317	2,530,492	-	-	2,801,317	2,530,492
Public safety	26,164,707	21,047,126	-	-	26,164,707	21,047,126
Public works	13,894,341	10,730,534	-	-	13,894,341	10,730,534
Recreation and culture	6,473,991	5,537,059	-	-	6,473,991	5,537,059
Community and economic development	2,056,877	1,090,882	-	-	2,056,877	1,090,882
Sewer	-	-	19,418,920	16,991,333	19,418,920	16,991,333
Water	-	-	18,472,118	18,019,222	18,472,118	18,019,222
Total expenses	55,138,341	42,974,774	37,891,038	35,010,555	93,029,379	77,985,329
Change in net position, before transfers	23,061,139	15,889,470	12,396,651	11,137,951	35,457,790	27,027,421
Transfers	-	(1,705,492)	-	1,705,492	-	-
Change in net position	23,061,139	14,183,978	12,396,651	12,843,443	35,457,790	27,027,421
Net position:						
Beginning of year	166,839,265	152,655,287	197,701,256	184,857,813	364,540,521	337,513,100
Net position, end of year	\$ 189,900,404	\$ 166,839,265	\$ 210,097,907	\$ 197,701,256	\$ 399,998,311	\$ 364,540,521

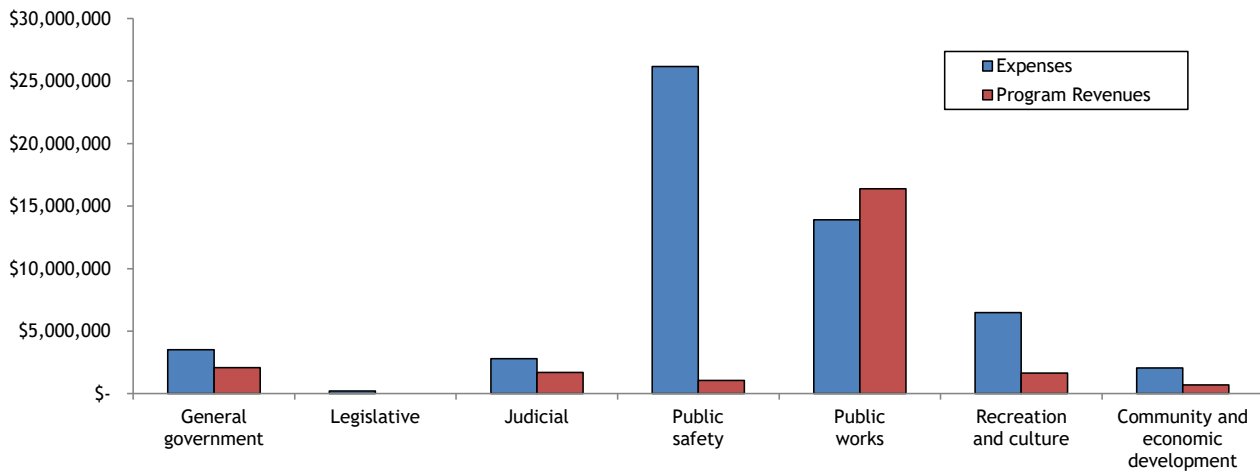
CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

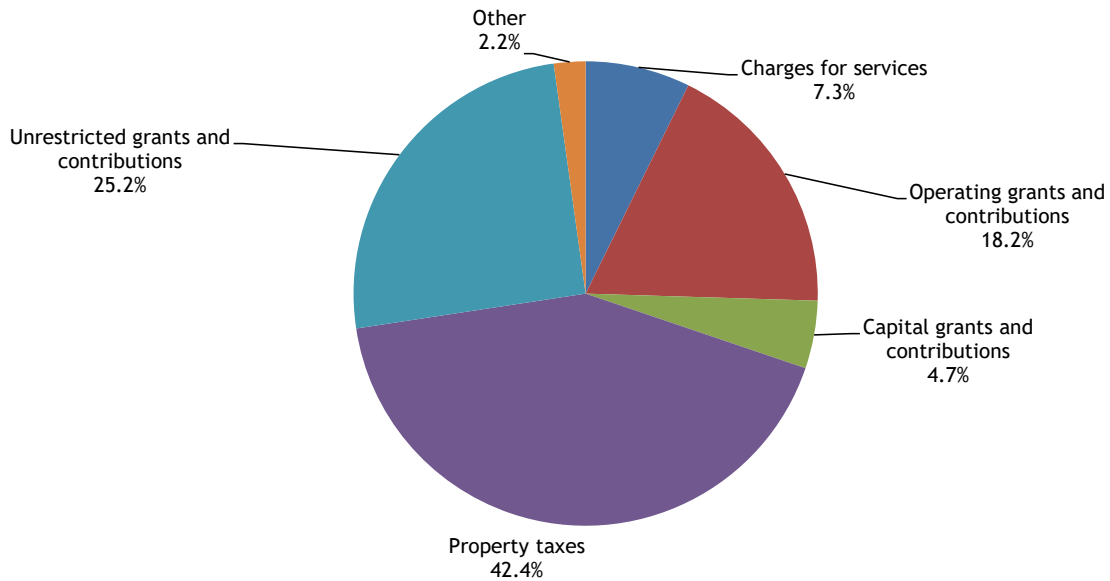
The City's net position increased by \$35,457,790 during the current fiscal year. Discussion of the changes in net position for governmental activities and business-type activities, respectively, is provided below.

Governmental Activities. Governmental activities increased the City's net position by \$23,061,139. This was attributed to an increase in property tax revenue of \$2,012,160 due to increased property values on which taxes are levied. Unrestricted grants and contributions also increased by \$10,605,557 due to the recognition and use of a portion of the City's American Rescue Plan Act (ARPA) funding. Other revenues also increased by \$4,255,160 due to an investment gain, while the prior year experienced an investment loss. Overall expenses increased \$12,163,567. Public safety expenses increased by \$5,117,581 due to fluctuations in annual pension and OPEB liabilities based on the actuarial assumptions and market returns. General government expenses increased by \$1,786,802 due to fluctuations in annual pension and OPEB liabilities and spending of the City's ARPA funding. Public works expense increased by \$3,163,807 due to fluctuations in annual pension and OPEB liabilities.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

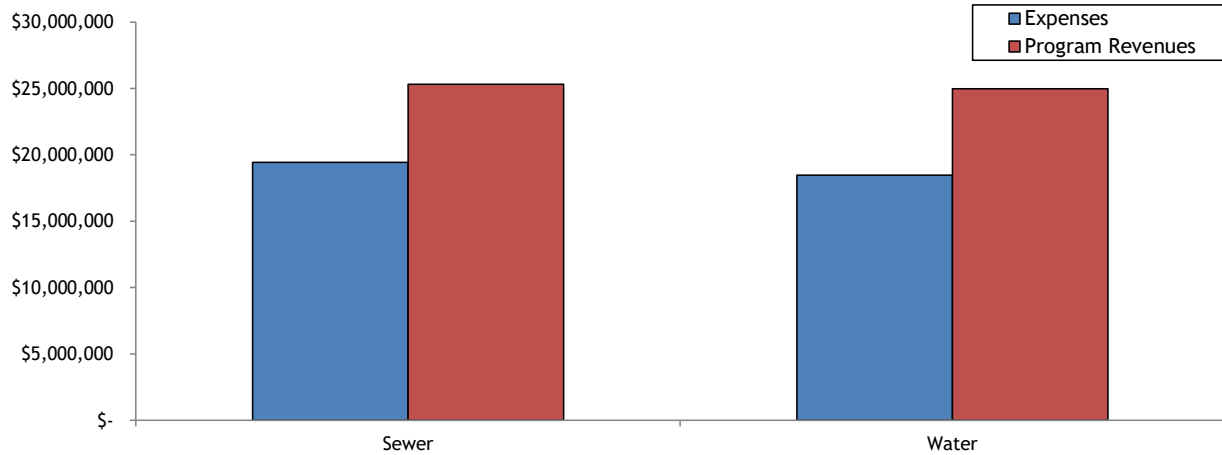


CITY OF WYOMING, MICHIGAN

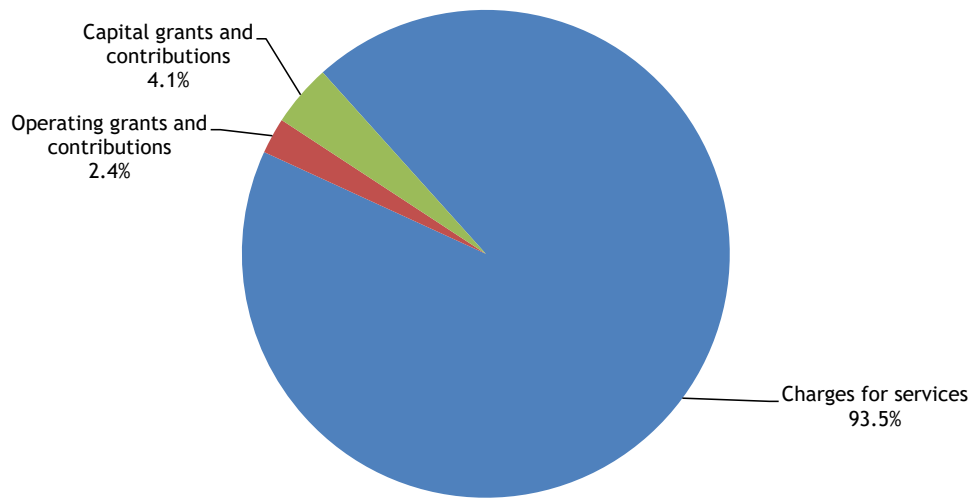
Management's Discussion and Analysis

Business-type Activities. Business-type activities increased the City's net position by \$12,396,651 in fiscal year 2023. Total revenues increased approximately \$4,139,000, primarily due to increases in charges for services due to increased water and sewer rates and an increase in units billed offset by a decrease in capital grants due to decreased capital reimbursements associated with City's wholesale water to participating governments. Total expenses increased approximately \$2,880,000, due to the City beginning to pay directly for biosolids processing in the sewer fund. This increase was offset by an increase in charges for services received from the City of Grand Rapids, Michigan.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$57,326,986, an increase of \$17,663,559 in comparison with the prior year. Of this amount, 32.1% (\$18,413,918) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is categorized to indicate that it is not available for new spending because it is classified as one of the following: A) nonspendable for inventories and prepaids (\$663,827) or B) restricted as to its use (\$29,098,516) or C) assigned for capital improvements (\$9,150,725).

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$18,413,918 while total fund balance amounted to \$18,606,587. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 76.5% of total general fund expenditures, while total fund balance represents 77.3% of that same amount.

The fund balance of the City's general fund increased by \$3,580,477 during the current fiscal year. Key factors in this change are as follows:

- Higher than budgeted State of Michigan revenue sharing, representing a portion of sales tax collections.
- Lower than budgeted personnel expenditures due to position vacancies during the year.

The fund balance of the City's major streets fund increased by \$912,038 during the current fiscal year. The key factor in this change are as follows:

- Capital projects in progress at year end which were reappropriated to the next fiscal year.

The fund balance of the City's parks and recreation fund increased by \$547,783 during the current fiscal year. Key factors in this change are as follows:

- Higher than budgeted State of Michigan Local Community Stabilization Authority funds.
- Lower than budgeted personnel expenditures due to position vacancies during the year.

The City's federal grants fund recognized revenue of \$10,714,533 from the American Rescue Plan Act. The City has \$2,335,715 available to spend in future years.

Proprietary Funds. Unrestricted net position of the sewer and water funds amounted to \$21,632,918 and \$20,196,929, respectively. The sewer fund had an increase in net position of \$5,606,334 and the water fund experienced an increase in net position of \$6,095,770. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

General Fund Budgetary Highlights

During the year, there was an increase in revenues between the original and final amended budget of \$689,034. This budget increase is primarily due to unspent and reappropriated grant funds from the prior fiscal year as well as new grant funds awarded after the beginning of the fiscal year. There was an increase in expenditures between the original and final amended budget of \$1,340,265. This budget increase is primarily due to the expenses associated with the unspent and reappropriated grant awards from the prior fiscal year as well as new grant funds awarded after the beginning of the fiscal year, expenditures budgeted but not completed in the prior fiscal year reappropriated to this fiscal year and the necessary funds for additional wages and fringe benefits related to employment agreements with the Wyoming City Employees Union and the Wyoming Administrative and Supervisory Association.

The general fund budgeted for a decrease in fund balance of \$1,583,432 and the actual increase in fund balance was \$3,580,477. Significant budgetary variances are as follows:

- Higher than budgeted State of Michigan revenue sharing, representing a portion of sales tax collections.
- Lower than budgeted personnel expenditures due to position vacancies during the year.
- Grants and capital projects in progress at year end which were reappropriated to the next fiscal year.

Capital Assets and Debt Administration

Capital Assets. The City's capital assets for its governmental and business-type activities as of June 30, 2023 amounted to \$340,255,373 (net of accumulated depreciation). This investment in capital assets includes land, buildings, land improvements, machinery and equipment, park facilities, motor vehicles, and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 0.5% (a 2.1% increase for governmental activities and a 0.5% decrease for business-type activities).

Major capital asset events during the current fiscal year included the following:

- Vehicle additions to the City fleet in the amount of \$1,324,018.
- Additions of equipment in the amount of \$441,222 in the governmental activities and \$17,628 in the business-type activities.
- Infrastructure improvements in the amount of \$695,373 in the governmental activities and improvements other than building in the amount of \$4,148,859 in the business-type activities.
- Finally, significant construction in progress additions in the amount of \$7,864,710 in the governmental activities and \$3,513,546 in the business-type activities.

	Capital Assets (Net of Depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,310,319	\$ 4,185,578	\$ 2,482,950	\$ 2,434,593	\$ 6,793,269	\$ 6,620,171
Rights of way	19,269,308	19,295,004	-	-	19,269,308	19,295,004
Construction in progress	9,870,799	3,006,490	14,136,896	23,431,868	24,007,695	26,438,358
Infrastructure	80,753,657	83,741,194	-	-	80,753,657	83,741,194
Buildings	8,983,918	9,455,513	58,864,405	61,295,230	67,848,323	70,750,743
Improvements other than buildings	3,808,624	4,058,634	112,663,826	99,732,428	116,472,450	103,791,062
Equipment	3,597,558	4,045,052	14,410,044	16,660,760	18,007,602	20,705,812
Vehicles	7,086,442	7,053,085	16,627	5,950	7,103,069	7,059,035
Total capital assets, net	\$ 137,680,625	\$ 134,840,550	\$ 202,574,748	\$ 203,560,829	\$ 340,255,373	\$ 338,401,379

Additional information on the City's capital assets can be found in Note 7 of this report.

CITY OF WYOMING, MICHIGAN

Management's Discussion and Analysis

Long-term Debt. At the end of the current fiscal year, the City had total long-term debt outstanding of \$46,449,266. Of this amount, \$3,587,778 was debt of governmental activities while \$42,861,488 was debt of business-type activities.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Private placement revenue						
bonds	\$ -	\$ -	\$ 24,655,000	\$ 27,825,000	\$ 24,655,000	\$ 27,825,000
Bonds payable	-	-	15,855,047	17,985,290	15,855,047	17,985,290
Net premiums/discounts						
on bonds	-	-	1,256,928	1,584,976	1,256,928	1,584,976
Compensated absences	3,587,778	3,389,974	1,094,513	1,050,171	4,682,291	4,440,145
Total long-term debt	\$ 3,587,778	\$ 3,389,974	\$ 42,861,488	\$ 48,445,437	\$ 46,449,266	\$ 51,835,411

The City's total long-term debt decreased by \$5,386,145 (10.4%) during the current fiscal year. The net decrease was attributed to annual principal payments.

Additional information on the City long-term debt can be found in Note 8 of this report.

Economic Factors and Next Year's Budget and Rates

The City considered these factors in preparing the City's budget for the 2024 fiscal year.

- The economic vitality of the City
- Departmental needs and priorities
- Inflationary effect on expenses
- Legislative outlook
- Infrastructure maintenance and replacement
- The COVID-19 pandemic has resulted in many unknowns when considering the long-term future economic outlook for the City but minimal impact on fiscal year 2024 is expected.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City of Wyoming, Michigan's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, may be addressed to the Finance Director, City Hall, 1155 28th St. SW, Wyoming, MI 49509.

BASIC FINANCIAL STATEMENTS

CITY OF WYOMING, MICHIGAN

Statement of Net Position

June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Pooled cash and investments	\$ 78,210,791	\$ 31,111,121	\$ 109,321,912	\$ 1,291,477
Restricted cash and cash equivalents	2,260,782	4,010,261	6,271,043	227,950
Receivables, net	10,634,884	14,866,670	25,501,554	4,305,783
Internal balances	(5,165,786)	5,165,786	-	-
Other assets	1,545,766	1,989,646	3,535,412	2,004,334
Capital assets not being depreciated	33,450,426	16,619,846	50,070,272	652,688
Capital assets being depreciated, net	104,230,199	185,954,902	290,185,101	2,281,346
Total assets	225,167,062	259,718,232	484,885,294	10,763,578
Deferred outflows of resources				
Deferred charge on advance bond refundings	-	476,679	476,679	-
Deferred pension amounts	8,491,538	690,716	9,182,254	-
Deferred other postemployment benefit amounts	3,382,514	530,078	3,912,592	-
Total deferred outflows of resources	11,874,052	1,697,473	13,571,525	-
Liabilities				
Accounts payable and accrued liabilities	6,014,497	3,055,366	9,069,863	2,514,683
Unearned revenue	2,704,078	-	2,704,078	8,734
Bonds, notes and other long-term liabilities:				
Due within one year	511,627	5,406,426	5,918,053	133,960
Due in more than one year	3,076,151	37,455,062	40,531,213	121,583
Net pension liability (due in more than one year)	25,210,895	2,058,595	27,269,490	-
Net other postemployment benefit liability (due in more than one year)	9,034,533	1,562,438	10,596,971	-
Total liabilities	46,551,781	49,537,887	96,089,668	2,778,960
Deferred inflows of resources				
Deferred lease amounts	-	1,553,894	1,553,894	-
Deferred pension amounts	17,695	14,889	32,584	-
Deferred other postemployment benefit amounts	571,234	211,128	782,362	-
Total deferred inflows of resources	588,929	1,779,911	2,368,840	-
Net position				
Net investment in capital assets	137,176,312	160,015,609	297,191,921	2,934,034
Restricted for:				
Parks, recreation, and senior services	2,455,665	-	2,455,665	-
Major and local streets	11,196,965	-	11,196,965	-
Police and fire	1,386,901	-	1,386,901	-
Library operation and maintenance	1,093,589	-	1,093,589	-
Yard waste disposal and snow removal	1,444,815	-	1,444,815	-
Construction code services	2,948,314	-	2,948,314	-
Community and economic development	1,540,986	-	1,540,986	-
Health and welfare	372,928	-	372,928	-
Other state mandated programs	50,676	-	50,676	45,569
Debt service	-	4,010,261	4,010,261	-
Capital projects	9,355,494	-	9,355,494	-
Unrestricted	20,877,759	46,072,037	66,949,796	5,005,015
Total net position	\$ 189,900,404	\$ 210,097,907	\$ 399,998,311	\$ 7,984,618

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Activities

For the Year Ended June 30, 2023

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 3,520,139	\$ 349,321	\$ 236,410	\$ 1,500,000	\$ (1,434,408)
Legislative	226,969	-	-	-	(226,969)
Judicial	2,801,317	1,181,674	525,947	-	(1,093,696)
Public safety	26,164,707	5,779	1,045,972	-	(25,112,956)
Public works	13,894,341	3,705,513	10,530,355	2,154,255	2,495,782
Recreation and culture	6,473,991	373,428	1,280,486	-	(4,820,077)
Community and economic development	2,056,877	85,399	608,186	-	(1,363,292)
Total governmental activities	55,138,341	5,701,114	14,227,356	3,654,255	(31,555,616)
Business-type activities:					
Sewer	19,418,920	24,361,642	499,947	462,060	5,904,729
Water	18,472,118	22,664,518	707,600	1,591,922	6,491,922
Total business-type activities	37,891,038	47,026,160	1,207,547	2,053,982	12,396,651
Total primary government	\$ 93,029,379	\$ 52,727,274	\$ 15,434,903	\$ 5,708,237	\$ (19,158,965)
Component units					
Housing Commission	\$ 11,207,007	\$ 716,471	\$ 10,489,494	\$ 506,199	\$ 505,157
Downtown Development Authority	65,038	-	-	-	(65,038)
Brownfield Redevelopment Authority	14,683	-	-	-	(14,683)
Total component units	\$ 11,286,728	\$ 716,471	\$ 10,489,494	\$ 506,199	\$ 425,436

continued...

CITY OF WYOMING, MICHIGAN

Statement of Activities

For the Year Ended June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Changes in net position				
Net revenue (expense)	\$ (31,555,616)	\$ 12,396,651	\$ (19,158,965)	\$ 425,436
General revenues:				
Property taxes:				
General government	14,284,591	-	14,284,591	-
Public safety	8,201,367	-	8,201,367	-
Culture and recreation	4,940,019	-	4,940,019	-
Capital and public works	5,724,306	-	5,724,306	272,333
Coronavirus State and Local Fiscal Recovery funds, not restricted to a specific program	10,714,533	-	10,714,533	-
State shared revenue	8,995,455	-	8,995,455	-
Cable TV franchise fees	852,668	-	852,668	-
Unrestricted investment earnings	352,076	-	352,076	2,171
Gain on sale of capital assets	174,180	-	174,180	-
Other revenues	377,560	-	377,560	-
Total general revenues	54,616,755	-	54,616,755	274,504
Change in net position	23,061,139	12,396,651	35,457,790	699,940
Net position, beginning of year	166,839,265	197,701,256	364,540,521	7,284,678
Net position, end of year	<u>\$ 189,900,404</u>	<u>\$ 210,097,907</u>	<u>\$ 399,998,311</u>	<u>\$ 7,984,618</u>

concluded

The accompanying notes are an integral part of these basic financial statements.

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Balance Sheet

Governmental Funds
June 30, 2023

	General Fund	Major Streets	Parks and Recreation	Federal Grants
Assets				
Pooled cash and investments	\$ 16,692,802	\$ 6,348,060	\$ 2,439,152	\$ -
Restricted cash	-	-	-	2,344,462
Accounts receivable, net	444,301	366,634	3,300	-
Taxes receivable	-	-	937	-
Special assessments receivable	-	-	-	-
Due from other governments	1,738,566	1,331,586	113,293	-
Loans receivable	-	-	-	-
Due from component unit	2,206,086	-	-	-
Inventories	-	323,190	2,590	-
Prepays	182,131	27,949	982	-
Total assets	\$ 21,263,886	\$ 8,397,419	\$ 2,560,254	\$ 2,344,462
Liabilities				
Negative equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Accounts payable	728,840	322,334	104,589	8,747
Accrued liabilities	1,555,135	-	-	-
Deposits	366,124	-	-	-
Unearned revenue	7,200	-	-	2,335,715
Total liabilities	2,657,299	322,334	104,589	2,344,462
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Fund balances				
Nonspendable	182,131	351,139	3,572	-
Restricted	10,538	7,723,946	2,452,093	-
Assigned	-	-	-	-
Unassigned	18,413,918	-	-	-
Total fund balances	18,606,587	8,075,085	2,455,665	-
Total liabilities, deferred inflows of resources and fund balances	\$ 21,263,886	\$ 8,397,419	\$ 2,560,254	\$ 2,344,462

The accompanying notes are an integral part of these basic financial statements.



Nonmajor Governmental Funds	Total Governmental Funds
\$ 27,042,610	\$ 52,522,624
-	2,344,462
449,556	1,263,791
3,504	4,441
384,897	384,897
2,050,637	5,234,082
1,540,986	1,540,986
-	2,206,086
107,730	433,510
19,255	230,317
<u>\$ 31,599,175</u>	<u>\$ 66,165,196</u>
\$ 103,409	\$ 103,409
650,793	1,815,303
-	1,555,135
28,040	394,164
361,163	2,704,078
<u>1,143,405</u>	<u>6,572,089</u>
<u>2,266,121</u>	<u>2,266,121</u>
126,985	663,827
18,911,939	29,098,516
9,150,725	9,150,725
-	18,413,918
<u>28,189,649</u>	<u>57,326,986</u>
<u>\$ 31,599,175</u>	<u>\$ 66,165,196</u>

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
June 30, 2023

Fund balances - total governmental funds \$ 57,326,986

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund statements.

Capital assets not being depreciated	32,802,393
Capital assets being depreciated, net	95,822,113

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows of resources in the governmental funds, and thus are not included in fund balance.

Deferred long-term receivables	2,266,121
--------------------------------	-----------

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities.

Net position of internal service funds	32,109,388
Portion of internal service funds net position allocated to business-type activities	(4,242,190)

Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Compensated absences payable	(3,510,171)
------------------------------	-------------

Certain pension and other postemployment benefit-related amounts, such as the net pension and other postemployment benefit liabilities and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.

Net pension liability	(24,986,657)
Deferred outflows related to the net pension liability	8,416,299
Deferred inflows related to the net pension liability	(16,073)
Net other postemployment benefit liability	(8,864,342)
Deferred outflows related to the net other postemployment benefit liability	3,324,775
Deferred inflows related to the net other postemployment benefit liability	(548,238)

Net position of governmental activities \$ 189,900,404

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2023

	General Fund	Major Streets	Parks and Recreation	Federal Grants
Revenues				
Taxes	\$ 14,284,591	\$ -	\$ 3,962,987	\$ -
Licenses and permits	954,656	373,849	-	-
Intergovernmental	10,349,103	7,851,772	1,064,633	10,714,533
Charges for services	70,017	35,710	333,643	-
Fines and forfeitures	1,181,674	-	-	-
Special assessments	120,982	103,115	-	-
Loan repayments	-	-	-	-
Contributions and donations	110,766	-	2,084	-
Rental income	96,080	8,098	-	-
Investment earnings	484,970	150,400	59,118	-
Miscellaneous	121,921	419,944	39,145	-
Total revenues	<u>27,774,760</u>	<u>8,942,888</u>	<u>5,461,610</u>	<u>10,714,533</u>
Expenditures				
Current:				
Legislative	226,969	-	-	-
Judicial	2,482,314	-	-	-
General government	3,220,934	-	-	714,533
Public safety	16,390,517	-	-	-
Public works	791,837	6,110,850	-	-
Recreation and culture	410,541	-	4,913,837	-
Community and economic development	554,478	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>24,077,590</u>	<u>6,110,850</u>	<u>4,913,837</u>	<u>714,533</u>
Revenues over expenditures	<u>3,697,170</u>	<u>2,832,038</u>	<u>547,773</u>	<u>10,000,000</u>
Other financing sources (uses)				
Transfers in	10,000,000	-	-	-
Transfers out	(10,120,668)	(1,920,000)	-	(10,000,000)
Proceeds from sale of capital assets	3,975	-	10	-
Total other financing sources (uses)	<u>(116,693)</u>	<u>(1,920,000)</u>	<u>10</u>	<u>(10,000,000)</u>
Net change in fund balances	3,580,477	912,038	547,783	-
Fund balances, beginning of year	15,026,110	7,163,047	1,907,882	-
Fund balances, end of year	<u>\$ 18,606,587</u>	<u>\$ 8,075,085</u>	<u>\$ 2,455,665</u>	<u>\$ -</u>

The accompanying notes are an integral part of these basic financial statements.



Nonmajor Governmental Funds	Total Governmental Funds
\$ 14,902,705	\$ 33,150,283
2,447,594	3,776,099
4,694,344	34,674,385
147,178	586,548
7,524	1,189,198
32,912	257,009
58,790	58,790
-	112,850
8,738	112,916
535,898	1,230,386
226,754	807,764
<u>23,062,437</u>	<u>75,956,228</u>
-	226,969
508,311	2,990,625
-	3,935,467
10,361,041	26,751,558
4,429,036	11,331,723
1,611,858	6,936,236
693,210	1,247,688
<u>4,876,388</u>	<u>4,876,388</u>
<u>22,479,844</u>	<u>58,296,654</u>
<u>582,593</u>	<u>17,659,574</u>
12,104,873	22,104,873
(64,205)	(22,104,873)
-	3,985
<u>12,040,668</u>	<u>3,985</u>
12,623,261	17,663,559
<u>15,566,388</u>	<u>39,663,427</u>
<u>\$ 28,189,649</u>	<u>\$ 57,326,986</u>

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds \$ 17,663,559

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased / constructed	6,963,074
Donated capital assets	2,154,255
Depreciation expense	(6,171,148)
Proceeds from sale of capital assets	(3,985)
Gain on sale of capital assets	3,985

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal year.

Net change in deferred inflows for long-term receivables	(134,748)
Net change in deferred inflows for opioid settlement	273,134

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in the accrual for compensated absences	(196,423)
Change in the net pension liability and related deferred amounts	(4,781,779)
Change in the net other postemployment benefit liability and related deferred amounts	4,717,680

An internal service fund is used by management to charge the costs of certain services to individual governmental funds. The net revenue (expense) attributable to those funds is reported with governmental activities.

Operating income from internal service funds	3,321,456
Operating income from internal service fund allocated to business-type activities	(694,547)
Nonoperating expense, net from internal service funds	(53,374)

Change in net position of governmental activities \$ 23,061,139

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 13,761,513	\$ 13,761,513	\$ 14,284,591	\$ 523,078
Licenses and permits	1,010,685	1,010,685	954,656	(56,029)
Intergovernmental	9,041,731	9,660,466	10,349,103	688,637
Charges for services	58,000	58,000	70,017	12,017
Fines and forfeitures	1,000,000	1,000,000	1,181,674	181,674
Special assessments	-	-	120,982	120,982
Contributions and donations	2,900	61,350	110,766	49,416
Rental income	96,080	96,080	96,080	-
Investment earnings	275,000	275,000	484,970	209,970
Miscellaneous	136,800	148,649	121,921	(26,728)
Total revenues	25,382,709	26,071,743	27,774,760	1,703,017
Expenditures				
Current:				
Legislative	200,296	319,046	226,969	(92,077)
Judicial	2,365,342	2,612,890	2,482,314	(130,576)
General government	3,978,377	4,254,345	3,220,934	(1,033,411)
Public safety	17,705,614	18,323,834	16,390,517	(1,933,317)
Public works	903,050	952,550	791,837	(160,713)
Recreation and culture	436,000	436,000	410,541	(25,459)
Community and economic development	605,563	635,842	554,478	(81,364)
Total expenditures	26,194,242	27,534,507	24,077,590	(3,456,917)
Revenues over (under) expenditures	(811,533)	(1,462,764)	3,697,170	5,159,934
Other financing sources (uses)				
Transfers in	-	10,000,000	10,000,000	-
Transfers out	-	(10,120,668)	(10,120,668)	-
Proceeds from sale of capital assets	-	-	3,975	3,975
Total other financing sources (uses)	-	(120,668)	(116,693)	3,975
Net change in fund balance	(811,533)	(1,583,432)	3,580,477	5,163,909
Fund balance, beginning of year	15,026,110	15,026,110	15,026,110	-
Fund balance, end of year	\$ 14,214,577	\$ 13,442,678	\$ 18,606,587	\$ 5,163,909

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Major Streets Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Licenses and permits	\$ 335,000	\$ 335,000	\$ 373,849	\$ 38,849
Intergovernmental	7,411,826	7,411,826	7,851,772	439,946
Charges for services	20,000	20,000	35,710	15,710
Special assessments	-	-	103,115	103,115
Rental income	7,000	7,000	8,098	1,098
Investment earnings	30,000	30,000	150,400	120,400
Miscellaneous	22,000	357,000	419,944	62,944
Total revenues	7,825,826	8,160,826	8,942,888	782,062
Expenditures				
Current - public works:				
Street maintenance	4,465,029	6,989,381	4,143,736	(2,845,645)
Traffic services	1,024,341	1,018,732	890,260	(128,472)
Winter maintenance	708,396	772,070	750,632	(21,438)
Street administration	324,273	326,273	326,222	(51)
Total expenditures	6,522,039	9,106,456	6,110,850	(2,995,606)
Revenues over (under) expenditures	1,303,787	(945,630)	2,832,038	3,777,668
Other financing uses				
Transfers out	-	(1,920,000)	(1,920,000)	-
Net change in fund balance	1,303,787	(2,865,630)	912,038	3,777,668
Fund balance, beginning of year	7,163,047	7,163,047	7,163,047	-
Fund balance, end of year	\$ 8,466,834	\$ 4,297,417	\$ 8,075,085	\$ 3,777,668

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Parks and Recreation Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 3,737,851	\$ 3,737,851	\$ 3,962,987	\$ 225,136
Intergovernmental	167,406	1,458,678	1,064,633	(394,045)
Charges for services	341,043	342,618	333,643	(8,975)
Contributions and donations	2,500	2,500	2,084	(416)
Rental income	1,500	1,500	-	(1,500)
Investment earnings	10,000	10,000	59,118	49,118
Miscellaneous	34,885	34,885	39,145	4,260
Total revenues	4,295,185	5,588,032	5,461,610	(126,422)
Expenditures				
Current - recreation and culture:				
Administration	805,503	853,803	881,273	27,470
Facility	2,404,515	2,538,996	2,100,873	(438,123)
Recreation programs	456,579	483,922	478,816	(5,106)
Senior center	397,094	422,390	394,014	(28,376)
21st century grant program	167,406	1,444,920	1,058,861	(386,059)
Total expenditures	4,231,097	5,744,031	4,913,837	(830,194)
Revenues over (under) expenditures	64,088	(155,999)	547,773	703,772
Other financing sources				
Proceeds from sale of capital assets	-	-	10	10
Net change in fund balance	64,088	(155,999)	547,783	703,782
Fund balance, beginning of year	1,907,882	1,907,882	1,907,882	-
Fund balance, end of year	\$ 1,971,970	\$ 1,751,883	\$ 2,455,665	\$ 703,782

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Federal Grants Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental	\$ 85,000	\$ 13,135,248	\$ 10,714,533	\$ (2,420,715)
Expenditures				
Current - general government	<u>85,000</u>	<u>3,135,248</u>	<u>714,533</u>	<u>(2,420,715)</u>
Revenues over expenditures	-	10,000,000	10,000,000	-
Other financing uses				
Transfers out	<u>-</u>	<u>(10,000,000)</u>	<u>(10,000,000)</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Net Position

Proprietary Funds
June 30, 2023

	Business-type Activities - Enterprise Funds			Governmental Activities
	Sewer	Water	Total	Internal Service Funds
Assets				
Current assets:				
Pooled cash and investments	\$ 16,416,643	\$ 14,694,478	\$ 31,111,121	\$ 23,447,114
Accounts receivable, net	4,646,491	3,576,078	8,222,569	601
Leases receivable	22,501	85,343	107,844	-
Special assessments receivable	3,966	303	4,269	-
Due from other governments	872,530	4,074,809	4,947,339	-
Inventories	93,657	460,203	553,860	432,216
Prepays	79,219	76,964	156,183	449,723
Total current assets	22,135,007	22,968,178	45,103,185	24,329,654
Noncurrent assets:				
Restricted cash and cash investments	2,310,000	1,700,261	4,010,261	2,260,782
Leases receivable	403,186	1,130,391	1,533,577	-
Special assessments receivable	47,451	3,621	51,072	-
Advance to other funds	464,251	459,345	923,596	-
Capital assets not being depreciated	9,254,180	7,365,666	16,619,846	648,033
Capital assets being depreciated, net	62,005,885	123,949,017	185,954,902	8,408,086
Investment in joint venture	1,279,603	-	1,279,603	-
Total noncurrent assets	75,764,556	134,608,301	210,372,857	11,316,901
Total assets	97,899,563	157,576,479	255,476,042	35,646,555
Deferred outflows of resources				
Deferred charge on advance bond refundings	99,109	377,570	476,679	-
Deferred pension amounts	335,595	355,121	690,716	75,239
Deferred other postemployment benefit amounts	257,546	272,532	530,078	57,739
Total deferred outflows of resources	692,250	1,005,223	1,697,473	132,978
Liabilities				
Current liabilities:				
Accounts payable	1,512,907	1,320,752	2,833,659	115,789
Accrued interest payable	35,308	71,384	106,692	-
Customer deposits	-	115,015	115,015	-
Current portion of accrued liabilities	-	-	-	675,699
Current portion of long-term debt	2,913,398	2,493,028	5,406,426	12,781
Total current liabilities	4,461,613	4,000,179	8,461,792	804,269
Noncurrent liabilities:				
Advance from other funds	-	-	-	923,596
Accrued liabilities, net of current portion	-	-	-	1,458,407
Long-term debt, net of current portion	17,789,834	19,665,228	37,455,062	64,826
Net pension liability	1,000,202	1,058,393	2,058,595	224,238
Net other postemployment benefit liability	759,135	803,303	1,562,438	170,191
Total noncurrent liabilities	19,549,171	21,526,924	41,076,095	2,841,258
Total liabilities	24,010,784	25,527,103	49,537,887	3,645,527
Deferred inflows of resources				
Deferred lease amounts	411,285	1,142,609	1,553,894	-
Deferred pension amounts	7,234	7,655	14,889	1,622
Deferred other postemployment benefit amounts	102,579	108,549	211,128	22,996
Total deferred inflows of resources	521,098	1,258,813	1,779,911	24,618
Net position				
Net investment in capital assets	50,117,013	109,898,596	160,015,609	9,056,119
Restricted for debt service	2,310,000	1,700,261	4,010,261	-
Unrestricted	21,632,918	20,196,929	41,829,847	23,053,269
Total net position	\$ 74,059,931	\$ 131,795,786	\$ 205,855,717	\$ 32,109,388

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Reconciliation

Net Position of Enterprise Funds
to Net Position of Business-type Activities
June 30, 2023

Net position - total enterprise funds \$ 205,855,717

Amounts reported for *business-type activities* in the statement of net position are different because:

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. A portion of the net position of the internal service funds is allocated to the business-type activities and reported in the statement of net position.

Net position of business-type activities accounted for in internal service funds 4,242,190

Net position of business-type activities \$ 210,097,907

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds			Governmental Activities
	Sewer	Water	Total	Internal Service Funds
Operating revenues				
Charges for services	\$ 24,361,642	\$ 22,664,518	\$ 47,026,160	\$ 16,092,024
Operating expenses				
Administrative and general	1,425,890	971,368	2,397,258	1,618,085
Accounting and collection	-	602,953	602,953	-
Pumping and treatment	12,908,831	6,767,768	19,676,599	-
Transmission and distribution	1,646,786	4,264,363	5,911,149	-
Depreciation	3,235,843	5,567,359	8,803,202	1,322,175
Equipment and building operations	-	-	-	2,083,443
Insurance claims and premiums	-	-	-	7,746,865
Total operating expenses	19,217,350	18,173,811	37,391,161	12,770,568
Operating income	5,144,292	4,490,707	9,634,999	3,321,456
Nonoperating revenues (expenses)				
Investment earnings (loss)	420,170	443,800	863,970	(228,201)
Interest expense	(499,965)	(694,459)	(1,194,424)	-
Property lease income	29,479	123,516	152,995	-
Gain on sale of capital assets	-	-	-	170,195
Miscellaneous income	50,298	140,284	190,582	4,632
Total nonoperating revenues (expenses)	(18)	13,141	13,123	(53,374)
Income before capital contributions	5,144,274	4,503,848	9,648,122	3,268,082
Capital contributions - donated by developers	462,060	1,591,922	2,053,982	-
Change in net position	5,606,334	6,095,770	11,702,104	3,268,082
Net position, beginning of year	68,453,597	125,700,016	194,153,613	28,841,306
Net position, end of year	\$ 74,059,931	\$ 131,795,786	\$ 205,855,717	\$ 32,109,388

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Reconciliation

Change in Net Position of Enterprise Funds
to Change in Net Position of Business-type Activities
For the Year Ended June 30, 2023

Change in net position - total enterprise funds \$ 11,702,104

Amounts reported for *business-type activities* in the statement of activities are different because:

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. A portion of the operating income of the internal service funds is allocated to the business-type activities and reported in the statement of activities.

Net operating income from business-type activities accounted for in internal service funds 694,547

Change in net position of business-type activities \$ 12,396,651

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Cash Flows

Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds			Governmental Activities
	Sewer	Water	Total	Internal Service Funds
Cash flows from operating activities				
Receipts from customers and users	\$ 23,541,368	\$ 20,301,764	\$ 43,843,132	\$ -
Receipts from interfund services	-	-	-	16,100,804
Payments to vendors	(13,106,306)	(8,271,255)	(21,377,561)	(3,528,805)
Payments for personnel services	(3,839,779)	(4,835,091)	(8,674,870)	(563,739)
Benefit payments	-	-	-	(8,124,906)
Net cash provided by operating activities	<u>6,595,283</u>	<u>7,195,418</u>	<u>13,790,701</u>	<u>3,883,354</u>
Cash flows from capital and related financing activities				
Purchase of capital assets	(946,108)	(4,399,703)	(5,345,811)	(1,453,405)
Principal paid on long-term debt	(2,875,000)	(2,425,243)	(5,300,243)	-
Interest and agent fees paid on long-term debt	(486,811)	(884,882)	(1,371,693)	-
Capital contributions received	-	851,515	851,515	-
Proceeds from sale of capital assets	-	-	-	407,532
Net cash used in capital and related financing activities	<u>(4,307,919)</u>	<u>(6,858,313)</u>	<u>(11,166,232)</u>	<u>(1,045,873)</u>
Cash flows from investing activities				
Interest received (net loss) on investments	<u>420,170</u>	<u>443,800</u>	<u>863,970</u>	<u>(228,201)</u>
Net increase in cash and cash equivalents	<u>2,707,534</u>	<u>780,905</u>	<u>3,488,439</u>	<u>2,609,280</u>
Cash and cash equivalents, beginning of year	<u>16,019,109</u>	<u>15,613,834</u>	<u>31,632,943</u>	<u>23,098,616</u>
Cash and cash equivalents, end of year	<u>\$ 18,726,643</u>	<u>\$ 16,394,739</u>	<u>\$ 35,121,382</u>	<u>\$ 25,707,896</u>
Classified on the statement of net position				
Pooled cash and investments	\$ 16,416,643	\$ 14,694,478	\$ 31,111,121	\$ 23,447,114
Restricted cash and cash equivalents	2,310,000	1,700,261	4,010,261	2,260,782
Total cash and cash equivalents	<u>\$ 18,726,643</u>	<u>\$ 16,394,739</u>	<u>\$ 35,121,382</u>	<u>\$ 25,707,896</u>

continued...

CITY OF WYOMING, MICHIGAN

Statement of Cash Flows

Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds			Governmental Activities
	Sewer	Water	Total	Internal Service Funds
Cash flows from operating activities				
Operating income	\$ 5,144,292	\$ 4,490,707	\$ 9,634,999	\$ 3,321,456
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	3,235,843	5,567,359	8,803,202	1,322,175
Nonoperating revenue reported in operating activities for cash flow purposes	79,777	263,800	343,577	4,632
Change in:				
Accounts receivable	(654,031)	(468,653)	(1,122,684)	4,148
Leases receivable	41,921	44,654	86,575	-
Special assessments receivable	8,399	641	9,040	-
Due from other governments	(237,679)	(2,112,077)	(2,349,756)	-
Inventories	(1,749)	(79,621)	(81,370)	(53,932)
Prepays	(25,426)	(19,063)	(44,489)	44,745
Accounts payable	(518,202)	27,683	(490,519)	(290,601)
Customer deposits	-	4,880	4,880	-
Accrued liabilities	-	-	-	(336,869)
Compensated absences payable	3,740	40,602	44,342	1,380
Deferred lease amounts	(58,661)	(91,119)	(149,780)	-
Deferred outflows of resources related to the net pension liability	291,294	318,140	609,434	79,681
Net pension liability	(251,498)	(285,895)	(537,393)	(85,087)
Deferred inflows of resources related to the net pension liability	(4,064)	(4,479)	(8,543)	(1,170)
Deferred outflows of resources related to the net other postemployment benefit liability	253,733	276,568	530,301	68,610
Net other postemployment benefit liability	(206,415)	(233,670)	(440,085)	(68,418)
Deferred inflows of resources related to the net other postemployment benefit liability	(505,991)	(545,039)	(1,051,030)	(127,396)
Net cash provided by operating activities	<u>\$ 6,595,283</u>	<u>\$ 7,195,418</u>	<u>\$ 13,790,701</u>	<u>\$ 3,883,354</u>
				concluded
Non-cash Transactions				
Change in accounts payable related to capital asset additions	<u>\$ (1,027,371)</u>	<u>\$ (241,472)</u>	<u>\$ (1,268,843)</u>	<u>\$ -</u>

For the year ended June 30, 2023, the sewer and water funds recognized capital contributions for donated infrastructure in the amount of \$462,060 and \$740,407, respectively.

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds
June 30, 2023

	Pension and OPEB Trust Funds	Custodial Funds
Assets		
Pooled cash and investments	\$ -	\$ 15,148,139
Accounts receivable, net	-	37,248
Investments, at fair value:		
Money market funds	1,179,868	-
U.S. government treasuries and agencies	37,556,776	-
Real estate securities	18,600,133	-
Domestic fixed income mutual funds	20,702,124	-
Domestic equity mutual funds	31,442,845	-
International equity mutual funds	103,660,412	-
Corporate fixed income	13,174,338	-
Foreign fixed income	3,551,163	-
Private placement fixed income	6,171,154	-
Domestic equity	14,657,682	-
Foreign equity	507,976	-
Total investments	<u>251,204,471</u>	<u>-</u>
Accrued interest receivable	<u>426,923</u>	<u>-</u>
Total assets	<u>251,631,394</u>	<u>15,185,387</u>
Liabilities		
Negative equity in pooled cash and investments	6,124,694	-
Accounts payable	100,230	-
Due to other organizations and other governments	-	126,838
Total liabilities	<u>6,224,924</u>	<u>126,838</u>
Net position		
Restricted for:		
Pension	184,559,065	-
Other postemployment benefits	60,847,405	-
Other organizations and other governments	-	15,058,549
Total net position	<u>\$ 245,406,470</u>	<u>\$ 15,058,549</u>

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2023

	Pension and OPEB Trust Funds	Custodial Funds
Additions		
Contributions:		
Employer	\$ 4,871,805	\$ -
Plan members	224,757	-
Property taxes	-	91,865,312
District court collections	-	482,867
911 surcharges	-	8,091,559
Donations	-	64,221
Investment earnings	-	320,769
Miscellaneous	-	155,609
Total contributions	5,096,562	100,980,337
Investment income:		
Net appreciation in fair value of investment of securities	15,651,695	-
Dividends and interest	4,622,239	-
Total investment income	20,273,934	-
Investment expense	(789,802)	-
Net investment income	19,484,132	-
Total additions	24,580,694	100,980,337
Deductions		
Benefits and refunds to participants	17,247,068	-
Administration	73,081	-
Property taxes distributions	-	91,862,054
District court distributions	-	482,867
Kent County dispatch authority distributions	-	5,849,582
Community resource alliance distributions	-	70,623
Total deductions	17,320,149	98,265,126
Change in net position	7,260,545	2,715,211
Net position, beginning of year	238,145,925	12,343,338
Net position, end of year	\$ 245,406,470	\$ 15,058,549

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units
June 30, 2023

	Wyoming Housing Commission *	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Assets				
Pooled cash and investments	\$ 1,738,476	\$ 703,495	\$ -	\$ 2,441,971
Restricted cash and cash equivalents	227,950	-	-	227,950
Accounts receivable, net	186,071	-	119,712	305,783
Loans receivable	-	-	4,000,000	4,000,000
Land held for resale	-	-	1,969,334	1,969,334
Prepays	35,000	-	-	35,000
Capital assets not being depreciated	607,730	44,958	-	652,688
Capital assets being depreciated, net	2,281,346	-	-	2,281,346
Total assets	5,076,573	748,453	6,089,046	11,914,072
Liabilities				
Negative equity in pooled cash and investments	-	-	1,150,494	1,150,494
Payables	147,095	3,526	26	150,647
Deposits	244,647	-	-	244,647
Unearned revenue	8,734	-	-	8,734
Due to primary government	-	-	2,119,389	2,119,389
Bonds, notes and other long-term liabilities:				
Due within one year	122,249	-	11,711	133,960
Due in more than one year	13,582	-	108,001	121,583
Total liabilities	536,307	3,526	3,389,621	3,929,454
Net position				
Investment in capital assets	2,889,076	44,958	-	2,934,034
Restricted for housing commission	45,569	-	-	45,569
Unrestricted	1,605,621	699,969	2,699,425	5,005,015
Total net position	\$ 4,540,266	\$ 744,927	\$ 2,699,425	\$ 7,984,618

* Presented on a March 31, 2023 fiscal year end.

The accompanying notes are an integral part of these basic financial statements.

CITY OF WYOMING, MICHIGAN

Combining Statement of Activities

Discretely Presented Component Units
For the Year Ended June 30, 2023

	Wyoming Housing Commission *	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Expenses				
Wyoming Housing Commission	\$ 11,207,007	\$ -	\$ -	\$ 11,207,007
Wyoming Downtown Development Authority	-	65,038	-	65,038
Brownfield Redevelopment Authority	-	-	14,683	14,683
Total expenses	<u>11,207,007</u>	<u>65,038</u>	<u>14,683</u>	<u>11,286,728</u>
Program revenues				
Charges for services	716,471	-	-	716,471
Operating grants and contributions	10,489,494	-	-	10,489,494
Capital grants and contributions	506,199	-	-	506,199
Total program revenues	<u>11,712,164</u>	<u>-</u>	<u>-</u>	<u>11,712,164</u>
Net revenue (expense)	<u>505,157</u>	<u>(65,038)</u>	<u>(14,683)</u>	<u>425,436</u>
General revenues				
Property taxes	-	255,825	16,508	272,333
Unrestricted investment earnings (loss)	9,221	12,647	(19,697)	2,171
Total general revenues	<u>9,221</u>	<u>268,472</u>	<u>(3,189)</u>	<u>274,504</u>
Change in net position	<u>514,378</u>	<u>203,434</u>	<u>(17,872)</u>	<u>699,940</u>
Net position, beginning of year	<u>4,025,888</u>	<u>541,493</u>	<u>2,717,297</u>	<u>7,284,678</u>
Net position, end of year	<u>\$ 4,540,266</u>	<u>\$ 744,927</u>	<u>\$ 2,699,425</u>	<u>\$ 7,984,618</u>

* Presented on a March 31, 2023 fiscal year end.

The accompanying notes are an integral part of these basic financial statements.

This page intentionally left blank.

NOTES TO FINANCIAL STATEMENTS

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The *City of Wyoming, Michigan* (the "City") was incorporated in 1959. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, recreation and culture, public improvements, planning and zoning, and general administrative services.

The Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the City is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and as such, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Blended Component Unit

The **City of Wyoming Building Authority** is a legally separate entity created by the City. The Building Authority uses the proceeds of its tax-exempt bonds to finance the construction of general capital assets for the City. The Building Authority is presented as a blended component unit because it exists exclusively to benefit the primary government and because the Building Authority's debt is expected to be repaid entirely by resources of the primary government through lease agreements. The activity is reported as a debt service fund in the accompanying financial statements. A separate financial report is not prepared for the Building Authority. The City has the authority to dissolve or inactivate the Building Authority, upon which the assets of the Building Authority would revert to the City. This was the case in 2016, when the Building Authority was inactivated and its assets were reverted back to the City until such time the Building Authority is re-activated.

Discretely Presented Component Units

Wyoming Housing Commission - The Wyoming Housing Commission, which was established pursuant to Public Act 18 of 1933, as amended, consists of five members who are appointed by the City. Because the City may remove commission members, it has financial accountability for the Wyoming Housing Commission. Separate financial statements are prepared and can be obtained by contacting the City of Wyoming Housing Commission at 2450 36th Street SW, Wyoming, MI 49519.

The Housing Commission component unit is maintained and included in the accompanying financial statements on a March 31 fiscal year basis.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Wyoming Downtown Development Authority - The Wyoming Downtown Development Authority was established pursuant to Public Act 197 of 1995, as amended, and is governed by a nine-member Board of Directors appointed by the Mayor, subject to approval of the City Council. Upon completion of its purposes, the Authority may be dissolved by resolution of the City Council. Because the City has financial accountability for the Authority and can impose its will by appointing and removing board members, the Authority is deemed to be a component unit of the City. Separate financial statements are not prepared for the Downtown Development Authority.

Economic Development Corporation - The Economic Development Corporation (EDC) was established pursuant to the provisions of Public Act 338 of 1974, as amended, and is governed by a nine-member Board of Directors appointed by the City. The City has the authority to dissolve the EDC, upon which the assets of EDC would revert to the City. The EDC is currently inactivate without assets but has not been dissolved in case future need arises.

Brownfield Redevelopment Authority - The Brownfield Redevelopment Authority was established pursuant to Public Act 381 of 1996 and is governed by the Economic Development Board of Directors, which is appointed by the City. Upon completion of its purpose, the Authority may be dissolved by resolution of the City Council. Because the City has financial accountability for the Authority and can impose its will by appointing and removing board members, the Authority is deemed to be a component unit of the City. Separate financial statements are not prepared for the Brownfield Redevelopment Authority.

Local Development Finance Authority - The Local Development Finance Authority (LDFA), which was established pursuant to the provisions of Public Act 281 of 1986, as amended, was governed by an eleven-member Board of Directors, seven of whom were appointed by the City. The City has the authority to dissolve or inactivate the LDFA, upon which the assets of LDFA would revert to the City. This was the case in June 2017, when the LDFA was inactivated and its assets were reverted back to the City until such time the LDFA is re-activated.

Historical Commission - The City of Wyoming Historical Commission is a not-for-profit corporation organized under Section 501(c)(3) of the Internal Revenue Code for the purpose of preserving and presenting pertinent historical material and information of historical value to the present and future residents of the City of Wyoming. The City has determined that the operations of the Commission are immaterial in relation to the City's reporting entity as a whole, and as such, the Commission is not reported as a component unit of the City.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Fiduciary Component Units

The City sponsors and administers the **City of Wyoming Employees' Retirement Plan** (the "Plan"), a single-employer, defined benefit pension plan, which covers some of the employees of the City. The Plan was established and may be amended by the City Council and is administered by a six member Board of Trustees. The Plan is administered through a qualified trust. The Plan is included as a fiduciary component unit of the City because (1) the System is a legally separate entity; (2) the City Council appoints a voting majority of the Plan Board of Trustees; and (3) the City makes contributions to the System on behalf of its participants. Employee contribution requirements were established and may be amended subject to collective bargaining agreements and approval by the City Council.

The City sponsors and administers the **City of Wyoming Retiree Healthcare Plan** (the "Plan"), a single-employer, defined benefit other postemployment benefits plan, that provides healthcare benefits to plan members and their beneficiaries and is closed to new hires. The Plan was established and may be amended by the City Council and is administered by a six member Board of Trustees. The Plan is administered through a qualified trust. The Plan is included as a fiduciary component unit of the City because (1) the Plan is a legally separate entity; (2) the City Council appoints a voting majority of the Plan Board of Trustees; and (3) the City makes contributions to the Plan on behalf of its participants.

Joint Venture

The **Grand Valley Regional Biosolids Authority** (the Authority) was created by the City of Wyoming and the City of Grand Rapids under the provisions of Act 233 (Public Acts of Michigan 1995, as amended, MCL 124.281) for the development, construction and operation of a regional biosolids management project. The cities of Wyoming and Grand Rapids have no ongoing benefit or obligation for the income or loss of the Authority. As such, each city has reported an asset equal to the amount of its respective cash contribution. The City of Wyoming's net investment in the joint venture as of June 30, 2023 amounted to \$1,279,603. No contributions were made during the year. Financial statements can be obtained from the Authority's administrative office at the City of Grand Rapids.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, *regardless of the timing of related cash flows*. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The financial statements of the pension and other postemployment benefits trust funds are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contribution has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plans. Administration of the plans is funded through the plans' investment earnings.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days thereafter for property taxes, special assessments, charges for services and miscellaneous receivables, or 120 days for other revenues. Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It is used to account for and report all financial resources of the general government, except those accounted for and reported in another fund.

The *major streets special revenue fund* accounts for the maintenance of all major streets and trunk lines. Financing is provided by restricted revenue from provisions of Public Act 51, as amended.

The *parks and recreation special revenue fund* accounts for the operation and maintenance of the City's parkland, recreational facilities, and programs for youth, families and senior citizens. Resources are provided primarily through property tax revenue restricted for use on parks, recreation and senior citizens centers by the City's charter, and charges to program participants.

The *federal grants fund* accounts for the expenditures and revenues of various activities financed by restricted grants of the federal government. Project lengths vary from annually renewable to multi-year.

The City reports the following major enterprise funds:

The *sewer fund* accounts for the operation and maintenance of the sewage disposal system, capital additions and improvements, and retirement of revenue bonds. Financing is provided by user charges and contributions by other funds, municipalities and customers.

The *water fund* accounts for the operation and maintenance of the water supply system, capital additions and retirement of revenue bonds. Financing is provided by user charges and contributions by other funds, municipalities and customers.

Additionally, the City reports the following fund types:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis. The City uses internal service funds to account for insurance and equipment usage.

Custodial funds accounts for assets held by the City in a custodial capacity for other governments and entities. Primarily this includes undistributed collections and withholdings such as taxes, court fees collected for other governments, and dispatch authority collections.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The *pension and other postemployment benefits trust funds* account for the accumulation of resources to be used for retirement annuity payments and other postemployment benefits at appropriate amounts and times in the future. Resources are contributed by the City at amounts determined by an annual actuarial study.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort costs and program revenues reported for the various functions concerned. The general fund provides certain central services to other funds of the City which are presented as program expenses in the funds receiving services. The related general fund revenue has been netted against the costs of providing these services in the financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Restricted assets are assets that are subject to restrictions beyond the City's control. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Deposits and Investments

The City considers cash on hand and demand deposits, restricted cash deposits, and short-term investments with original maturities of three months or less when purchased to be cash for the statement of cash flows. The City pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services, bankers' acceptances of U.S. banks, United States government or federal agency obligation repurchase agreements, obligations of the State of Michigan or any of its political subdivisions rated as investment grade by not less than one standard rating service, and mutual funds composed of the types of investment vehicles named previously. The pension and other postemployment benefit trust funds are also authorized to invest in accordance with Public Act 45 of 1996.

Investments (including those in the pension and other postemployment benefit trust funds) are reported at fair value with the exception of balances in local government investment pools which are carried at amortized cost. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of the Plan Board of Trustees, with the assistance of a valuation service. Investments purchased with securities lending collateral are recorded at estimated fair value.

Receivables

All trade and property tax receivables are shown net of an allowance for uncollectibles, as applicable. Amounts due from other governments include amounts due from grantors for specific programs and capital projects. Program grants and capital grants for capital assets are recorded as receivables and revenues at the time reimbursable project costs are incurred. Revenues received in advance of project costs being incurred are reported as unearned.

Loans receivable consists of a community development block grant funds advanced to area residents for home improvements, which must be repaid by the homeowner upon sale or foreclosure. The City has an enforceable lien on the related property. The Brownfield Development Authority component unit also loaned \$4,000,000 to a private investor for the development of the City Center project. The loan bears interest at 3.00%, and final payment is due August 11, 2030.

Leases

Lessor. The City is a lessor for noncancellable leases of certain properties. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The City uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Other Assets

Inventories are accounted for using the consumption method and are valued at cost (first-in, first-out). The balance reported as land held for resale in the Brownfield Redevelopment Authority represents the amount paid for a parcel of land that is being held for resale.

Prepays are accounted for using the consumption method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Proprietary funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that may be used only to service outstanding debt. Restricted assets in the Wyoming Housing Commission component unit consist of unspent funds related to the Housing Choice Voucher program, a grant from the U.S. Department of Housing and Urban Development (HUD). Deposits held by third-party administrators for the City's self-insurance plans are reported as restricted cash and cash equivalents of the internal service funds.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, storm sewers, etc.) are reported in the applicable governmental or business-type activities columns of the government-wide financial statements.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Capital assets are defined by the City as real, personal or intangible property that have a cost equal to or greater than an established capitalization threshold and have an estimated useful life of two or more years. Capitalization thresholds by asset type are listed below. Capital assets are depreciated using the straight-line method based on the following useful lives:

	Capitalization Threshold	Useful Lives in Years
Land and land improvements	Capitalize All	Not Depreciated
Buildings and building improvements	\$ 10,000	10 to 20
Improvements other than buildings	10,000	10 to 66
Equipment and vehicles	5,000	2.5 to 20
Infrastructure	25,000	20 to 66

All capital assets are valued at historical cost or estimated historical cost where actual cost information is not available (i.e., infrastructure assets purchased or constructed prior to July 1, 2001). Infrastructure assets have been included in the current year acquisitions. Donated capital assets are recorded at their estimated acquisition cost as of the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially increase asset lives are not capitalized. Major outlays for capital assets are capitalized as projects are constructed.

For the Housing Commission component unit, assets are capitalized to the extent that the original cost equals or exceeds \$2,500. Depreciation expense is calculated using the straight-line method over estimated useful lives ranging from 3 to 40 years, based on the type of asset.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports a deferred charge on advance bond refunding for the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The City also reports deferred outflows of resources related to the net pension and other postemployment benefit liabilities.

Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt, notes and other obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund types statements of net position.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as issuance costs during the current period. The face amount of newly issued debt is reported as other financing sources. Premiums and discounts are reported as other financing sources (uses) while issuance costs are reported as debt service expenditures.

Unearned Revenue

Unearned revenue consists of amounts received prior to the delivery of goods/service or expenditure on allowable costs.

Compensated Absences

City employees are granted vacation and sick leave in varying amounts based on length of service. Employees can accumulate various amounts of vacation days based on bargaining unit agreement. Unused sick leave accumulates from year to year to an unlimited amount. Upon termination, employees are paid for their accumulated compensated absences in accordance with bargaining unit agreements.

It is the City's policy to recognize the cost of vacation pay and sick leave at the time the liability is incurred, including salary-related payments. In the governmental funds financial statements, only the matured liability for compensated absences is reported. The total liability is reported in the government-wide and proprietary fund financial statements.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues, which arise only under a modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also reports deferred inflows of resources related to the net pension and other postemployment benefit liabilities. The business-type and proprietary fund statements of net position report deferred inflows related to leases. The amounts are deferred and amortized over the remaining life of the lease.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Fund Balance

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council (the City's highest level of decision-making authority). A formal resolution of the City Council is required to establish, modify, or rescind a fund balance commitment. The City reports assigned fund balance for amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Council has delegated the authority to assign fund balance to the City Manager or his/her designee in its Fund Balance Policy, formally adopted on through Council resolution on August 8, 2011. Unassigned fund balance is the residual classification for the general fund. Other governmental funds besides the general fund can only report a negative unassigned fund balance, which would occur if expenditures were to be incurred for specific purposes that exceeded the amounts restricted, committed or assigned in the fund.

The City Council has adopted a minimum fund balance policy in which the unassigned fund balance of the general fund will be between 16.7% and 33.4% of general fund operating expenditures as reflected in the current year's budget (i.e., a minimum amount equal to two months operating expenditures from the current operating budget). At June 30, 2023, unassigned fund balance exceeded the target range.

When the City incurs an expenditure for purposes for which various fund balance classifications can be used, it is the City's policy to use restricted fund balance first, then committed, assigned, and finally unassigned fund balance.

Internal Balances

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services and construct assets. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements. Internal service funds are used to record charges for services to all City departments and funds as transfers or operating revenue. All City funds record these payments to the internal service funds as transfers or operating expenditures/expenses.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Property Taxes

The City bills and collects its own property taxes. City property taxes attach as an enforceable lien on property as of July 1. Taxes are levied on July 1 and are due without penalty on or before August 31. Uncollected real property taxes as of March 1 are turned over by the City to Kent County for collection. The County advances the City 100% of these delinquent taxes. Collection of delinquent personal property taxes as of March 1 remains the responsibility of the City Treasurer. Because all City property taxes levied are current receivables, tax revenues are recognized when levied.

Pension and Other Postemployment Benefits Plans

For purposes of measuring the net pension and other postemployment benefit assets/liabilities, deferred outflows of resources and deferred inflows of resources related pensions and other postemployment benefits, and pension and other postemployment benefit expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. The City utilizes various investment instruments which are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The City follows these procedures in establishing the budgetary data reflected in the footnotes and supplementary information:

- During the month of April, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted by the City Council to obtain taxpayer comments.
- No later than the last day in May, the budget is legally enacted through passage of a Council resolution.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

- The general fund and special revenue funds are subject to legal budgetary accounting controls and all are budgeted annually. Debt service and capital projects funds are also included in the budgetary process; however, State statutes do not require legally adopted budgets for such funds.
- Budgets are adopted on a modified accrual basis consistent with generally accepted accounting principles.
- Budgetary control over expenditures is maintained at the department level. Administrative control is maintained through the establishment of more detailed line-item budgets.
- Budgets are adopted by the City Council at the department level. The City Manager has the authority to transfer necessary amounts between activities within the same department of any fund and make any adjustments which do not affect the ending fund balance. Transfers between departments or funds must be approved by the City Council.
- Supplemental appropriations for additional expenditures, which require an appropriation of available fund balance, must be approved by the City Council.
- Budgeted amounts are as originally adopted or as amended by the City Council during the year.
- Appropriations for operations lapse at year-end. Appropriations for continuing projects are incorporated in the budget of the ensuing year.

Budgets are presented in the accompanying financial statements at a greater detail than the legal level of compliance. During the year ended June 30, 2023, the City did not incur any expenditures in excess of the amounts appropriated.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

3. CASH AND INVESTMENTS

A reconciliation of deposit and investment balances as of June 30, 2023 are as follows:

	Primary Government	Component Units	Totals
Statement of net position			
Pooled cash and investments	\$ 109,321,912	\$ 1,291,477	\$ 110,613,389
Restricted cash and cash equivalents	6,271,043	227,950	6,498,993
Statement of fiduciary net position			
Pension and OPEB trust funds:			
Separately-held investments	251,204,471	-	251,204,471
Negative equity in pooled cash and investments	(6,124,694)	-	(6,124,694)
Custodial funds:			
Pooled cash and investments	15,148,139	-	15,148,139
Total	<u>\$ 375,820,871</u>	<u>\$ 1,519,427</u>	<u>\$ 377,340,298</u>
Deposits and investments			
Checking and savings accounts			\$ 15,764,656
Certificates of deposit (due within 1 year)			208,105
Amounts held by third-party administrators for payment of self-insurance claims			2,300,558
Investments:			
Pooled investments			107,847,658
Separately-held investments:			
Pension trust fund			188,919,951
OPEB trust fund			62,284,520
Cash on hand			14,850
Total			<u>\$ 377,340,298</u>

Custodial Credit Risk - Deposits. For deposits, this is the risk that, in the event of a bank failure, the City's deposits might not be recovered. At June 30, 2023, the City's bank balance was \$19,036,480 of which \$16,778,895 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the City believes it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits City funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy specifies that investments can only be made with approved financial institutions and security broker/dealers. As of June 30, 2023, none of the City's investments were exposed to custodial credit risk inasmuch as all investments are held in the name of the City. Following is a summary of the City's investments as of June 30, 2023:

	Pooled Investments	Pension Trust	OPEB Trust	Total
Money market funds	\$ 32,284,649	\$ 721,438	\$ 458,430	\$ 33,464,517
Commercial paper	2,230,963	-	-	2,230,963
U.S. government treasuries and agencies	73,332,046	37,556,776	-	110,888,822
Real estate securities	-	18,600,133	-	18,600,133
Domestic fixed income mutual funds	-	-	20,702,124	20,702,124
Domestic equity mutual funds	-	-	31,442,845	31,442,845
International equity mutual funds	-	93,979,291	9,681,121	103,660,412
Corporate fixed income	-	13,174,338	-	13,174,338
Foreign fixed income	-	3,551,163	-	3,551,163
Private placement fixed income	-	6,171,154	-	6,171,154
Domestic equity	-	14,657,682	-	14,657,682
Foreign equity	-	507,976	-	507,976
Total	\$ 107,847,658	\$ 188,919,951	\$ 62,284,520	\$ 359,052,129

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have an investment policy that limits maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the City had the following investments subject to interest rate risk and related maturities:

	Pooled Investments	Pension Trust	OPEB Trust	Total
No maturity	\$ 32,284,649	\$ 128,466,520	\$ 40,665,537	\$ 201,416,706
Due within one year	12,936,386	466,887	458,430	13,861,703
Due in 1-5 years	48,836,373	21,256,579	934,776	71,027,728
Due in 6-10 years	13,790,250	8,216,274	20,225,777	42,232,301
More than 10 years	-	30,513,691	-	30,513,691
Total	\$ 107,847,658	\$ 188,919,951	\$ 62,284,520	\$ 359,052,129

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Credit Risk - Primary Government. Statutes and various bond indentures authorized the City to invest in obligations of the U.S. Treasury, governmental agencies and instrumentalities, commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services, bankers' acceptances of U.S. banks, U.S. government or federal agency obligation repurchase agreements, obligations of the State of Michigan or any of its political subdivisions rated as investment grade by not less than one standard rating service, and mutual funds composed of the types of investment vehicles named previously.

Credit Risk - Pension and OPEB Trust Funds. The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1965, as amended, authorizes the pension and other postemployment benefits trust funds to invest in stocks, governmental and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The retirement boards have the responsibility and authority to oversee the investment portfolio. Various professional investment managers are contracted to assist in managing the pension trust funds' assets. All investment decisions are subject to Michigan law and the respective investment policies established by the retirement boards. In the pension trust fund, domestic bonds must have a minimum quality rating of BBB-/Baa3 at the time of purchase.

Credit risk ratings from Standard and Poor's (S&P), Moody's, and Morningstar, where applicable, are summarized as follows:

	Pooled Investments	Pension Trust	OPEB Trust	Total
Not rated *	\$ -	\$ 146,773,123	\$ 41,123,967	\$ 187,897,090
S&P AAAm	32,284,649	-	458,430	32,743,079
S&P AAA	8,943,538	-	3,411,358	12,354,896
S&P AA+	64,388,508	-	-	64,388,508
S&P A-1	2,230,963	-	-	2,230,963
S&P A	-	-	16,224,699	16,224,699
S&P BB	-	-	1,066,066	1,066,066
Moody's A1	-	1,270,653	-	1,270,653
Moody's A2	-	1,390,985	-	1,390,985
Moody's A3	-	973,426	-	973,426
Moody's Aa2	-	838,298	-	838,298
Moody's Aa3	-	496,130	-	496,130
Moody's Aaa	-	20,770,248	-	20,770,248
Moody's Ba1	-	321,491	-	321,491
Moody's Baa1	-	6,153,515	-	6,153,515
Moody's Baa2	-	6,879,950	-	6,879,950
Moody's Baa3	-	3,052,132	-	3,052,132
Total	\$ 107,847,658	\$ 188,919,951	\$ 62,284,520	\$ 359,052,129

* Rating not required

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Concentration of Credit Risk - Primary Government. Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City does not have an investment policy that limits the amount that may be invested in any one issuer. The City minimizes concentration of credit risk by investing primarily in U.S. government guaranteed and pooled investments. Excluding U.S. government treasuries and agencies and mutual funds, no single investment exceeded 5% of total investments at June 30, 2023.

Concentration of Credit Risk - Pension and OPEB Trust Funds. The pension and OPEB trust investment policies provide that, with the exception of U.S. treasuries and agencies, no more than 5% of the fixed income portfolio shall be invested in the obligations of any one issuer. For equity portfolios, no single company's securities should represent more than 5% of the individual manager's portfolio. In addition, equity holdings in any one industry should not exceed 20% and 40% of the fair value of the investment portfolio for the pension and OPEB trusts, respectively. Excluding U.S. government treasuries and agencies and mutual funds, no single investment exceeded 5% of total pension and OPEB investments at June 30, 2023.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The pension and OPEB plans (the "Plans") mitigate foreign currency risk by requiring the portfolio to be broadly diversified by number of holdings, by geographic location and across industry sectors. In addition, the pension plan limits investments in international fixed income securities to 4% of the Plans' fixed income portfolio. The Plans' exposure to foreign currency risk is as follows:

Investment (U.S. Currency)	Pension Trust	OPEB Trust	Total
International equity mutual funds	\$ 93,979,291	\$ 9,681,121	\$ 103,660,412
Foreign fixed income	3,551,163	-	3,551,163
Foreign equity	507,976	-	507,976
Total	\$ 98,038,430	\$ 9,681,121	\$ 107,719,551

Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset, as determined by the City's investment advisors. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The City has the following recurring fair value measurements for its pooled investments as of June 30, 2023:

	Level 1	Level 2	Level 3	Total
U.S. government treasuries and agencies	\$ -	\$ 73,332,046	\$ -	\$ 73,332,046
Investments carried at amortized cost:				
Money market funds				32,284,649
Commercial paper				2,230,963
Total investments				\$ 107,847,658

The City has the following recurring fair value measurements for its pension trust fund investments as of June 30, 2023:

	Level 1	Level 2	Level 3	Total
U.S. government treasuries and agencies	\$ -	\$ 37,556,776	\$ -	\$ 37,556,776
Real estate securities	939,100	-	17,661,033	18,600,133
International equity mutual funds	29,427,480	64,551,811	-	93,979,291
Corporate fixed income	13,174,338	-	-	13,174,338
Foreign fixed income	3,551,163	-	-	3,551,163
Private placement fixed income	6,171,154	-	-	6,171,154
Domestic equity	14,657,682	-	-	14,657,682
Foreign equity	507,976	-	-	507,976
Total	\$ 68,428,893	\$ 102,108,587	\$ 17,661,033	188,198,513
Investments carried at amortized cost:				
Money market funds				721,438
Total investments				\$ 188,919,951

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The City has the following recurring fair value measurements for its other postemployment benefits (OPEB) trust fund investments as of June 30, 2023:

	Level 1	Level 2	Level 3	Total
Domestic fixed income mutual funds	\$ 20,702,124	\$ -	\$ -	\$ 20,702,124
Domestic equity mutual funds	31,442,845	-	-	31,442,845
International equity mutual funds	9,681,121	-	-	9,681,121
Total	<u>\$ 61,826,090</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 61,826,090
Investments carried at amortized cost:				
Money market funds				<u>458,430</u>
Total investments				<u>\$ 62,284,520</u>

Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Debt securities are valued by the Plans' investment custodian using independent pricing services based on the type of asset. The pricing services may use valuation models or matrix pricing, which consider: (a) benchmark yields, (b) reported trades, (c) broker/dealer quotes, (d) benchmark securities, (e) bids or offers, and (f) reference data. Asset-backed and mortgage-backed securities funds are valued based on the future cash flows of the principal and interest payments of the underlying collateral of mortgages on various assets. The fair value of real estate and infrastructure investments is based on independent appraisals.

4. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables as reported in the statement of net position are comprised of the following items at year-end:

	Governmental Activities	Business-type Activities	Component Units
Accounts receivable	\$ 1,266,486	\$ 8,232,363	\$ 327,645
Allowance for uncollectible accounts	(2,094)	(9,794)	(21,862)
Taxes receivable	4,441	-	-
Leases receivable	-	1,641,421	-
Special assessments	384,897	55,341	-
Due from other governments	5,234,082	4,947,339	-
Loans receivable	1,540,986	-	4,000,000
Due from component unit	2,206,086	-	-
Total	<u>\$ 10,634,884</u>	<u>\$ 14,866,670</u>	<u>\$ 4,305,783</u>

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Of the amounts reported above, the following are not expected to be collected within one year:

	Governmental Activities	Business-type Activities	Component Units
Leases receivable	\$ -	\$ 1,533,577	\$ -
Special assessments	369,163	51,072	-
Loans receivable	1,508,212	-	4,000,000
Total	\$ 1,877,375	\$ 1,584,649	\$ 4,000,000

Deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources were as follows:

	Governmental Funds	Business-type Activities
Leases receivable	\$ -	\$ 1,553,894
Opioid settlement receivable	273,134	
Special assessments receivable	384,897	-
Loans receivable	1,540,986	-
Building inspection fees receivable	67,104	-
Total	\$ 2,266,121	\$ 1,553,894

Accounts payable and accrued liabilities as reported in the statement of net position are comprised of the following items at year-end:

	Governmental Activities	Business-type Activities	Component Units
Accounts payable	\$ 1,931,092	\$ 2,833,659	\$ 45,826
Accrued liabilities	3,689,241	-	56,602
Due to other governments	-	-	48,219
Accrued interest	-	106,692	-
Deposits	394,164	115,015	244,647
Due to primary government	-	-	2,119,389
Total	\$ 6,014,497	\$ 3,055,366	\$ 2,514,683

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2023 was as follows:

Advances to and from other funds

	Advance to Other Fund	Advance from Other Fund
Sewer enterprise fund	\$ 464,251	\$ -
Water enterprise fund	459,345	-
Internal service funds	-	923,596
Total	<u>\$ 923,596</u>	<u>\$ 923,596</u>

Due to and from component units

	Due from Component Unit	Due to Primary Government
General fund	\$ 2,206,086	\$ -
Brownfield redevelopment authority	-	2,119,389
Housing commission timing variance	-	86,697
Total	<u>\$ 2,206,086</u>	<u>\$ 2,206,086</u>

In addition, an interfund balance existed between governmental activities and business-type activities in the amount of \$4,242,190. This resulted from the allocation of a portion of internal service fund net position of governmental-type internal service funds to business-type activities.

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Timing differences are a result of certain funds having a fiscal year-end that is different from the City's year end.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

For the year ended June 30, 2023, interfund transfers consisted of the following:

Transfers Out	Transfers In		Total
	General fund	Nonmajor Governmental Funds	
General fund	\$ -	\$ 10,120,668	\$ 10,120,668
Major streets fund	-	1,920,000	1,920,000
Federal grants fund	10,000,000	-	10,000,000
Nonmajor governmental funds	-	64,205	64,205
Total	\$ 10,000,000	\$ 12,104,873	\$ 22,104,873

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

6. OTHER ASSETS

Other assets as reported in the statement of net position are summarized as follows:

	Governmental Activities	Business-type Activities	Component Units
Inventories	\$ 865,726	\$ 553,860	\$ -
Prepays	680,040	156,183	35,000
Land held for resale	-	-	1,969,334
Investment in joint venture	-	1,279,603	-
Total	\$ 1,545,766	\$ 1,989,646	\$ 2,004,334

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

7. CAPITAL ASSETS

Primary government

Capital asset activity for the primary government for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated:					
Land	\$ 4,185,578	\$ 82,343	\$ -	\$ 42,398	\$ 4,310,319
Rights of way	19,295,004	16,702	-	(42,398)	19,269,308
Construction in progress	3,006,490	7,864,710	-	(1,000,401)	9,870,799
	<u>26,487,072</u>	<u>7,963,755</u>	<u>-</u>	<u>(1,000,401)</u>	<u>33,450,426</u>
Capital assets being depreciated:					
Infrastructure	145,631,326	695,373	-	870,092	147,196,791
Buildings	37,749,135	16,231	-	59,504	37,824,870
Improvements other than buildings	10,034,363	144,605	(452,385)	34,551	9,761,134
Equipment	10,915,649	441,222	(267,703)	-	11,089,168
Vehicles	14,863,137	1,309,548	(878,489)	36,254	15,330,450
	<u>219,193,610</u>	<u>2,606,979</u>	<u>(1,598,577)</u>	<u>1,000,401</u>	<u>221,202,413</u>
Less accumulated depreciation for:					
Infrastructure	(61,890,132)	(4,553,002)	-	-	(66,443,134)
Buildings	(28,293,622)	(547,330)	-	-	(28,840,952)
Improvements other than buildings	(5,975,729)	(422,587)	445,806	-	(5,952,510)
Equipment	(6,870,597)	(888,716)	267,703	-	(7,491,610)
Vehicles	(7,810,052)	(1,081,688)	647,732	-	(8,244,008)
	<u>(110,840,132)</u>	<u>(7,493,323)</u>	<u>1,361,241</u>	<u>-</u>	<u>(116,972,214)</u>
Total capital assets being depreciated, net	<u>108,353,478</u>	<u>(4,886,344)</u>	<u>(237,336)</u>	<u>1,000,401</u>	<u>104,230,199</u>
Governmental activities capital assets, net	<u>\$ 134,840,550</u>	<u>\$ 3,077,411</u>	<u>\$ (237,336)</u>	<u>\$ -</u>	<u>\$ 137,680,625</u>

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets not being depreciated:					
Land	\$ 2,434,593	\$ 48,357	\$ -	\$ -	\$ 2,482,950
Construction in progress	23,431,868	3,513,546	-	(12,808,518)	14,136,896
	<u>25,866,461</u>	<u>3,561,903</u>	<u>-</u>	<u>(12,808,518)</u>	<u>16,619,846</u>
Capital assets being depreciated:					
Buildings	113,952,088	74,261	-	-	114,026,349
Improvements other than buildings	190,808,172	4,148,859	-	12,808,518	207,765,549
Equipment	73,800,776	17,628	(187,300)	-	73,631,104
Vehicles	36,093	14,470	(14,943)	-	35,620
	<u>378,597,129</u>	<u>4,255,218</u>	<u>(202,243)</u>	<u>12,808,518</u>	<u>395,458,622</u>
Less accumulated depreciation for:					
Buildings	(52,656,858)	(2,505,086)	-	-	(55,161,944)
Improvements other than buildings	(91,075,744)	(4,025,979)	-	-	(95,101,723)
Equipment	(57,140,016)	(2,268,344)	187,300	-	(59,221,060)
Vehicles	(30,143)	(3,793)	14,943	-	(18,993)
	<u>(200,902,761)</u>	<u>(8,803,202)</u>	<u>202,243</u>	<u>-</u>	<u>(209,503,720)</u>
Total capital assets being depreciated, net	<u>177,694,368</u>	<u>(4,547,984)</u>	<u>-</u>	<u>12,808,518</u>	<u>185,954,902</u>
Business-type activities capital assets, net	<u>\$ 203,560,829</u>	<u>\$ (986,081)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,574,748</u>

concluded

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Remaining balances on construction contracts at June 30, 2023 were approximately \$7,354,000 and \$3,150,000 for governmental and business-type activities, respectively.

Depreciation expense was charged to the functions/programs of the primary government as follows:

Governmental activities

Judicial	\$ 22,036
General government	368,460
Public safety	580,002
Public works	4,435,389
Recreation and culture	757,757
Community and economic development	7,504
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>1,322,175</u>

Total	<u>\$ 7,493,323</u>
--------------	----------------------------

Business-type activities

Sewer	\$ 3,235,843
Water	<u>5,567,359</u>

Total	<u>\$ 8,803,202</u>
--------------	----------------------------

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Discretely-presented component units

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Wyoming Housing Commission					
Capital assets not being depreciated:					
Land	\$ 607,730	\$ -	\$ -	\$ -	\$ 607,730
Capital assets being depreciated:					
Buildings	8,949,292	516,901	-	-	9,466,193
Furniture and equipment	124,060	6,975	(4,000)	-	127,035
	<u>9,073,352</u>	<u>523,876</u>	<u>(4,000)</u>	<u>-</u>	<u>9,593,228</u>
Less accumulated depreciation for:					
Buildings	(7,026,919)	(215,836)	-	-	(7,242,755)
Furniture and equipment	(58,147)	(14,980)	4,000	-	(69,127)
	<u>(7,085,066)</u>	<u>(230,816)</u>	<u>4,000</u>	<u>-</u>	<u>(7,311,882)</u>
Total capital assets being depreciated, net	<u>1,988,286</u>	<u>293,060</u>	<u>-</u>	<u>-</u>	<u>2,281,346</u>
Total Wyoming Housing Commission	<u>\$ 2,596,016</u>	<u>\$ 293,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,889,076</u>
Downtown Development Authority					
Capital assets not being depreciated:					
Land	\$ 44,958	\$ -	\$ -	\$ -	\$ 44,958

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

8. BONDS, NOTES AND OTHER LONG-TERM LIABILITIES

Bond, notes and other long-term liabilities activity for the year ended June 30, 2023 is summarized as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	\$ 3,389,974	\$ 2,628,228	\$ (2,430,424)	\$ 3,587,778	\$ 511,627
Business-type activities					
Direct placement revenue					
bonds	\$ 27,825,000	\$ -	\$ (3,170,000)	\$ 24,655,000	\$ 3,315,000
Bonds payable	17,985,290	-	(2,130,243)	15,855,047	1,634,997
Net premiums/discounts					
on bonds	1,584,976	-	(328,048)	1,256,928	276,177
Compensated absences	1,050,171	451,140	(406,798)	1,094,513	180,252
Total business-type activities	\$ 48,445,437	\$ 451,140	\$ (6,035,089)	\$ 42,861,488	\$ 5,406,426
Wyoming Housing Commission component unit					
Compensated absences	\$ 109,781	\$ 47,811	\$ (21,761)	\$ 135,831	\$ 122,249
Brownfield Redevelopment Authority component unit					
Notes from direct borrowings and direct placements	\$ 119,712	\$ -	\$ -	\$ 119,712	\$ 11,711

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Business-type activities - direct placement revenue bonds

* 2014 Water Supply System Revenue Refunding Bonds; \$2,845,000 at issuance; due in annual installments of \$310,000 to \$325,000; interest payable semi-annually at 2.5% through June 2025	\$ 625,000
* 2017 Sewage Disposal System Revenue Refunding Bonds; 1,225,000 at issuance; due in annual installments of \$130,000 to \$145,000; interest payable semi-annually at 2.2% through June 2028	665,000
* 2021 Sewage Disposal System Revenue Refunding Bonds; \$24,830,000 at issuance; due in annual installments of \$2,705,000 to \$2,830,000; interest payable semi-annually at 2.1% through June 2030	19,560,000
* 2021 Water Supply System Revenue Bonds; \$4,085,000 at issuance; due in annual installments of \$165,000 to \$255,000; interest payable semi-annually at 2.0% through June 2041	<u>3,805,000</u>
Total business-type activities direct placement revenue bonds	<u><u>24,655,000</u></u>

Business-type activities - bonds payable

2011 Drinking Water Revolving Fund Loan (through the City of Holland; City of Wyoming liability at 47.54%); approved up to \$6,026,500 total; \$5,882,238 drawn through year-end; due in annual installments of \$305,000 to \$368,610; interest payable semi-annually at 2.5% through April 2032	1,435,047
* 2016 Water Supply System Revenue Refunding Bonds; \$21,765,000 at issuance; due in annual installments of \$1,490,000 to \$1,800,000; interest payable semi-annually at 3.0% to 5.0% through June 2032	<u>14,420,000</u>
Total business-type activities bonds payable	<u><u>15,855,047</u></u>
Total business-type activities installment debt	<u><u>\$ 40,510,047</u></u>

* Indicates outstanding bonds with pledged revenue

Brownfield Redevelopment Authority - component unit - loan payable

2019 Michigan Department of Environmental Quality loan; \$433,000 at issuance; due in annual installments of \$11,711; interest payable annually at 1.500% through January 2034	\$ 119,712
---	------------

Sewage disposal system bonds are secured by pledged sewer fund revenues. Proceeds of these bonds were utilized for sewage disposal system improvement projects. The related bond agreements require future principal and interest payments totaling \$21,919,176 through 2030. Current year principal and interest expense were \$2,875,000 and \$487,043, respectively. Current year revenue pledged for debt service was \$24,861,589.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Water supply system bonds are secured by pledged water fund revenues. Proceeds of these bonds were utilized for water supply system improvement projects. The related bond agreements require future principal and interest payments totaling \$22,714,525 through 2041. Current year principal and interest expense were \$2,285,000 and \$844,435, respectively. Current year revenue pledged for debt service was \$23,372,118.

The annual requirements to pay principal and interest on outstanding bonds at June 30, 2023 are as follows:

Year Ended June 30,	Business-type Activities - Installment Debt			
	Direct Placement		Other	
	Principal	Interest	Principal	Interest
2024	\$ 3,315,000	\$ 530,225	\$ 1,634,997	\$ 678,326
2025	3,350,000	457,954	1,707,374	600,201
2026	3,085,000	384,933	1,792,128	518,517
2027	3,130,000	318,677	1,874,505	432,714
2028	3,170,000	251,404	1,959,259	342,851
2029-2033	6,705,000	442,459	6,886,784	610,379
2034-2038	1,150,000	145,000	-	-
2039-2041	750,000	30,200	-	-
Totals	\$ 24,655,000	\$ 2,560,852	\$ 15,855,047	\$ 3,182,988

Year Ended	Component Unit	
	Principal	Interest
2024	\$ 11,711	\$ -
2025	10,091	1,620
2026	10,242	1,469
2027	10,396	1,315
2028	10,552	1,159
2029-2033	55,182	3,373
2034	11,538	173
Totals	\$ 119,712	\$ 9,109

For governmental activities, compensated absences are generally liquidated by the general fund.

The City has advance refunded certain bonds payable in previous periods through issuance of refunding bonds. The proceeds from issuance of the refunding bonds were placed in escrow until the related bonds were called. Of the refunding bonds reported in the table on preceding pages, there are no amounts currently held in escrow, as the original bonds in each instance have already been called and repaid in full.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total state equalized valuation. The current debt limitation for the City is \$385,963,400. The City has no general obligation debt outstanding subject to this limit.

9. RISK MANAGEMENT AND BENEFITS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City has in place a self-insured risk management program which encompasses various annual retention levels, depending upon the specific coverage, and provides various additional coverage with excess insurance from Michigan Municipal Risk Management Authority (MMRMA).

The City manages its risks internally, except for employee life and vision insurance coverage, and has established assets for claim settlement in its insurance internal service funds. These funds allocate the cost of providing stop-loss insurance, claims servicing and claims payment by charging a “premium” to each fund and organization using various allocation bases. The charges take into consideration recent trends in actual experience and also make provision for possible catastrophic losses.

Liabilities are established when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an accumulation of case estimates for losses reported prior to the close of the accounting period and estimates for claims that have been incurred but not reported (including future claim adjustment expenses) based on past loss experience and consideration of current claim trends, as well as prevailing social, economic and local conditions. Estimated amounts of salvage and subrogation and reinsurance recoverable on unpaid claims are deducted from the liability for unpaid claims.

Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Liabilities for incurred losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at their present value using expected future investment yield assumptions of 3.1% for fiscal year 2023.

Health. Medical and prescription coverage is provided to employees and their dependents. The City carries stop-loss coverage for individual claims over \$125,000 and aggregate coverage if total group claims exceed the annual attachment point. This amount is calculated at the beginning of each policy year based on the number of participants and the related single/family aggregate factors. For 2023, the annual attachment point is \$8,972,235.

Dental. The City self-funds employee dental claims up to a maximum dollar amount per year. The City has no obligation to pay claims incurred in excess of this maximum. As such, no stop loss insurance is held for the dental plan.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Liability and Property. The City assumes the first \$15,000 of damages to its vehicles, with excess insurance provided by MMRMA up to \$1,500,000. Damages to all other forms of property are established with a \$2,500 deductible, with excess insurance to \$350,000,000 is provided by MMRMA. Retention for general, public, police professional and vehicle liability is established at \$500,000, excess insurance with MMRMA provides coverage from \$500,000 to \$15,000,000 and the City assumes total unlimited risk over and above \$15,000,000.

Workers Compensation. Insurance is provided as first-dollar coverage on all claims based on current indemnity rates, as provided by a third-party administrator. Additional benefits are available to certain employees based on the nature of the claim and the employee's union/bargaining unit agreement. The liability at year-end is calculated by individual for employees who are deemed unlikely to return to work with an additional amount for employees on short-term leave. Future payments through the employees' life expectancy (as published by the U.S. Census Bureau) are based on the present value of current indemnity rates. The City carries stop-loss coverage with a retention limit of \$500,000 and a maximum employer liability of \$1,000,000.

The amount of claim settlement has not exceeded insurance coverage in any of the City's self-insurance programs in the last three fiscal years.

Changes in the estimated balances of claims liabilities are as follows:

	Health	Dental	Liability	Property	Workers' Compensation
Liability, July 1, 2021	\$ 746,566	\$ 3,016	\$ 178,616	\$ -	\$ 1,962,188
Claims incurred and changes in estimates	5,340,433	328,610	354,198	2,852	129,358
Claim payments	(5,690,603)	(319,010)	(186,399)	(2,852)	(375,998)
Liability, June 30, 2022	396,396	12,616	346,415	-	1,715,548
Claims incurred and changes in estimates	5,181,272	332,699	357,869	(7,954)	153,825
Claim payments	(5,177,668)	(318,315)	(267,657)	7,954	(598,894)
Liability, June 30, 2023	\$ 400,000	\$ 27,000	\$ 436,627	\$ -	\$ 1,270,479

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

10. FUND BALANCES - GOVERNMENTAL FUNDS

Detailed information on fund balances of governmental funds is as follows:

	General Fund	Major Streets	Parks and Recreation	Nonmajor Governmental Funds	Total
Nonspendable:					
Inventories	\$ -	\$ 323,190	\$ 2,590	\$ 107,730	\$ 433,510
Prepays	182,131	27,949	982	19,255	230,317
Total nonspendable	182,131	351,139	3,572	126,985	663,827
Restricted:					
Parks, recreation, and senior center	-	-	2,452,093	-	2,452,093
Major and local streets	-	7,723,946	-	2,857,989	10,581,935
Police travel and training (PA 302)	10,538	-	-	-	10,538
Other police purposes	-	-	-	1,221,499	1,221,499
Other fire purposes	-	-	-	56,232	56,232
Public safety programs	-	-	-	73,896	73,896
Yard waste disposal and snow removal	-	-	-	1,444,101	1,444,101
Construction code services	-	-	-	2,876,083	2,876,083
Drug law enforcement	-	-	-	24,736	24,736
Library operations and maintenance	-	-	-	1,093,589	1,093,589
Indigent defense	-	-	-	50,676	50,676
Opioid settlement	-	-	-	99,794	99,794
Capital improvements	-	-	-	9,113,344	9,113,344
Total restricted	10,538	7,723,946	2,452,093	18,911,939	29,098,516
Assigned:					
Capital improvements	-	-	-	9,150,725	9,150,725
Unassigned	18,413,918	-	-	-	18,413,918
Total fund balances - governmental funds	\$ 18,606,587	\$ 8,075,085	\$ 2,455,665	\$ 28,189,649	\$ 57,326,986

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

11. NET INVESTMENT IN CAPITAL ASSETS

The composition of the City's net investment in capital assets as of June 30, 2023, was as follows:

	Governmental Activities	Business-type Activities	Component Units
Capital assets:			
Capital assets not being depreciated	\$ 33,450,426	\$ 16,619,846	\$ 652,688
Capital assets being depreciated, net	104,230,199	185,954,902	2,281,346
	<u>137,680,625</u>	<u>202,574,748</u>	<u>2,934,034</u>
Related debt:			
Total bonds and notes payable	-	40,510,047	-
Net bond premiums/discounts	-	1,256,928	-
Deferred charge on advance bond refunding	-	(476,679)	-
Capital related payables	504,313	1,268,843	-
	<u>504,313</u>	<u>42,559,139</u>	<u>-</u>
Net investment in capital assets	<u><u>\$ 137,176,312</u></u>	<u><u>\$ 160,015,609</u></u>	<u><u>\$ 2,934,034</u></u>

12. PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

Defined Benefit Pension Plan

Plan Description. The City sponsors and administers the City of Wyoming Employees' Retirement Plan (the "Plan"), a single-employer, defined benefit pension plan, which covers some of the employees of the City. The Plan was established and may be amended by the City Council and is administered by a 6-member Board of Trustees. The Board is comprised of one member of the City Council appointed by the City Council, the City Manager, a resident and registered voter of the City who is not an officer, employee of the City, participant, vested terminated participant, retiree or beneficiary of the Plan, appointed by the City Council, and three participants in the Plan elected by the Plan participants. The Plan provides retirement, disability and death benefits to plan members and their beneficiaries and is closed to new hires. It is accounted for as a separate pension trust fund. Separate financial statements are not issued for the Plan.

Plan Membership. Membership of the Plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	453
Terminated employees entitled to but not yet receiving benefits	49
Vested and non-vested active participants	<u>90</u>
Total membership	<u><u>592</u></u>

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Benefits Provided. Employees who retire with minimum age and years of service requirements are entitled to annual retirement benefits, payable in monthly installments for life, in an amount equal to a percentage of their final average salary times years of credited service. Benefit payments for Police Command and the Administrators Group are adjusted annually based on the consumer price index, while all others remain constant.

Contributions. The contribution requirements of Plan members are established and may be amended by the City Council in accordance with City policies, union contracts, and Plan provisions. Police patrol, police command and fire employees contribute at rates of 5.59%, 5.59% and 6.00%, respectively. Effective June 30, 2016, certain administrative and other general employees contribute at a rate of 2.00%, others opted for a lower multiplier. The City is required to contribute at actuarially determined rates expressed as a percentage of covered payroll. The City's contribution rates for the other funds A, other funds B, general, police, and fire bargaining units for the year ended June 30, 2023 were 23.83%, 27.43%, 29.08%, 32.71%, and 28.32% of projected valuation payroll, respectively.

Rate of Return. For the year ended June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.18%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Reserves. In accordance with the Plan policy, the City establishes reserves for various purposes. The reserves are adjusted annually based on recommendations from the City's actuaries. The policy for creating and adjusting reserves was established and can be amended by the Plan Board of Trustees. A summary of the Plan reserves at June 30, 2023 is as follows:

Reserve / Group	Employees' contributions	Retired benefit payments	Employer contributions	DROP Plan	Total Reserve
General	\$ 129,165	\$ 27,331,176	\$ 5,938,545	\$ -	\$ 33,398,886
Police	1,400,882	48,532,129	7,070,544	381,608	57,385,163
Fire	262,268	15,468,249	2,993,883	-	18,724,400
Group A	75,946	29,393,199	2,712,019	-	32,181,164
Group B	176,818	31,316,674	11,375,960	-	42,869,452
Total	\$ 2,045,079	\$ 152,041,427	\$ 30,090,951	\$ 381,608	\$ 184,559,065

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Deferred Retirement Option Program (DROP). In lieu of retiring and receiving a monthly benefit, an eligible participant may elect to participate in the DROP by making an irrevocable election to terminate employment with the City and retire upon ceasing participation in the DROP. The DROP election must specify the future retirement date which must be within the maximum time period permitted (3 years maximum). Upon entry in the DROP, the participant ceases to accrue years of service in the defined benefit pension plan. The participant remains an employee of the City for all other purposes, but the retirement benefit payment is calculated and payments commence into a separate, restricted account. These monthly payments, along with interest earnings thereon, are not distributed to the participant until employment has terminated. DROP activity is summarized as follows:

Year Ended June 30,	Beginning Balance	Credits	Interest	Distributions	Ending Balance
2022	\$ 124,835	\$ 215,545	\$ 4,994	\$ -	\$ 345,374
2023	345,374	252,082	6,296	(222,144)	381,608

Net Pension liability of the City. The components of the net pension liability of the City at June 30, 2023, were as follows:

Total pension liability	\$ 211,828,555
Plan fiduciary net position	<u>184,559,065</u>
City's net pension liability	<u>\$ 27,269,490</u>
Plan fiduciary net position as percentage of total pension liability	87.13%

The City's net pension liability is presented in the government-wide statement of net position as follows:

Governmental activities	\$ 25,210,895
Business-type activities	<u>2,058,595</u>
Total net pension liability	<u>\$ 27,269,490</u>

Actuarial Assumptions. The City's net pension liability was measured as of June 30, 2023, (using an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023) using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% to 7.09%, including 3.25% wage inflation
Investment rate of return	7.00%
Retirement age	Age-based tables specific to type of eligibility condition

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The mortality rates were based on the Pub-2010 amount-weighted, general and public safety, employee, healthy retiree, and disabled retiree, male and female tables, a base year of 2010 and future mortality improvements projected using scale MP-2019 on a fully-generational basis.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study from 2015 - 2019.

Investment Policy. The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Trustees. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy as of June 30, 2023 is summarized in the table below.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
U.S. large cap	35%	6.50%	2.28%
U.S. small cap	9%	6.00%	0.54%
International equity	16%	6.00%	0.96%
Real estate	7%	4.00%	0.28%
Fixed income	<u>33%</u>	1.35%	<u>0.45%</u>
	<u>100%</u>		4.50%
Inflation			<u>2.50%</u>
Investment rate of return			<u><u>7.00%</u></u>

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Changes in the Net Pension Liability (Asset). The components of the change in the net pension liability (asset) are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2022	\$ 208,499,860	\$ 181,893,424	\$ 26,606,436
Changes for the year:			
Service cost	1,326,549	-	1,326,549
Interest on total pension liability	14,127,255	-	14,127,255
Differences between expected and actual experience	2,565,317	-	2,565,317
Employer contributions	-	2,713,215	(2,713,215)
Employee contributions	-	224,757	(224,757)
Net investment income	-	14,470,668	(14,470,668)
Benefit payments	(14,690,426)	(14,690,426)	-
Administrative expense	-	(52,573)	52,573
Net changes	<u>3,328,695</u>	<u>2,665,641</u>	<u>663,054</u>
Balances at June 30, 2023	<u>\$ 211,828,555</u>	<u>\$ 184,559,065</u>	<u>\$ 27,269,490</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.00%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
City's net pension liability	\$ 50,176,310	\$ 27,269,490	\$ 7,931,216

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the combining statements for the pension and other postemployment benefit trust funds at the end of this footnote.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the City recognized pension expense of \$7,551,916. The pension liability attributable to the governmental activities will be liquidated by the general fund and substantially all the special revenue funds. At June 30, 2023, the City reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 135,579	\$ -	\$ 135,579
Net difference between projected and actual earnings on pension plan investments	9,014,091	-	9,014,091
Changes in proportion and differences between employer contributions and share of contributions	32,584	32,584	-
Total	<u>\$ 9,182,254</u>	<u>\$ 32,584</u>	<u>\$ 9,149,670</u>

Amounts reported as pension-related deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2024	\$ 1,638,132
2025	609,974
2026	7,331,824
2027	<u>(430,260)</u>
Total	<u>\$ 9,149,670</u>

Payable to the Pension Plan. At June 30, 2023, the City had no amount payable to the pension plan.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Defined Benefit Other Postemployment Benefits (OPEB) Plan

Plan Description. The City administers a single-employer defined benefit healthcare plan (the "Plan") accounted for in the OPEB trust fund. The Plan was established and may be amended by the City Council and is administered by a 6-member Board of Trustees. The Board is comprised of one member of the City Council appointed by the City Council, the City Manager, a resident and registered voter of the City who is not an officer, employee of the City, participant, vested terminated participant, retiree or beneficiary of the Plan, appointed by the City Council, and three participants in the Plan elected by the Plan participants. The Plan provides healthcare benefits to plan members and their beneficiaries and is closed to new hires. It is accounted for as a separate OPEB trust fund. Separate financial statements are not issued for the Plan.

Plan Membership. Membership of the Plan consisted of the following at June 30, 2021, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	346
Terminated employees entitled to but not yet receiving benefits	49
Vested and non-vested active participants	<u>120</u>
Total membership	<u><u>515</u></u>

Benefits Provided. The City provides health and prescription drug coverage to eligible retirees and their eligible beneficiaries through the City's self-insurance programs. Actual benefits received are based on date of hire, date of retirement, and bargaining unit and include a dollar amount per year of credited service up to the age of 60. Certain retirees will qualify for full coverage thereafter. Complete details on the City's retiree healthcare benefits are available in the actuarial valuation or the plan document located on the City's website.

Employees are eligible for healthcare benefits if retiring under the following conditions:

Bargaining Unit	Criteria (Normal Retirement)	Criteria (Early Retirement)
Fire non-command	Age 50 with 10+ years service	Not eligible
General non-admin	Age 60 with 10+ years service	Age 55 with 10+ years service
General admin	Age 60 with 5+ years service	Age 55 with 5+ years service
Police	Age 50 with 10+ years service	Not eligible

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Contributions. The contribution requirements of the Plan members and the City are established and may be amended by the City Council, in accordance with City policies, union contracts, and Plan provisions. Retirees and their beneficiaries are eligible for postemployment healthcare benefits if they qualify under the various contracts. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined through the bi-annual actuarial valuation. For the year ended June 30, 2023, the City contributed \$2,158,590 to the Plan. Certain retirees are required to contribute to the Plan based on the terms of the bargaining/union agreement as described in the table above. Upon becoming Medicare eligible, retirees are required to enroll in Medicare Part A and B and are responsible for paying the related premiums.

Rate of Return. For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 8.73%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Reserves. In accordance with the Plan policy, the City establishes reserves for various purposes. The reserves are adjusted annually based on recommendations from the City's actuaries. The policy for creating and adjusting reserves was established and can be amended by the Plan Board of Trustees. A summary of the Plan reserves at June 30, 2023 is as follows:

Reserve / Group	Employer contributions
General	\$ 10,647,496
Police	14,679,417
Fire	3,164,452
Group A	17,038,478
Group B	<u>15,317,562</u>
Total	<u>\$ 60,847,405</u>

Net OPEB Liability of the City. The components of the net OPEB liability of the City at June 30, 2023, were as follows:

Total OPEB liability	\$ 71,444,376
Plan fiduciary net position	<u>60,847,405</u>
City's net OPEB liability	<u>\$ 10,596,971</u>
Plan fiduciary net position as percentage of total OPEB liability	85.17%

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The City's net OPEB liability is presented in the government-wide statement of net position as follows:

Governmental activities	\$ 9,034,533
Business-type activities	<u>1,562,438</u>
Total net OPEB liability	<u>\$ 10,596,971</u>

Actuarial Assumptions. The City's net OPEB liability was measured as of June 30, 2023, (using an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2023) using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.5% to 7.3%, including 3.5% wage inflation
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Retirement age	Age-based table of rates that are specific to the type of eligibility condition
Healthcare cost trend rate	7.50% and gradually decreasing to an ultimate trend rate of 3.50% in year 10

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table projected to 2020 using the MP-2014 mortality improvement scale; the mortality tables for disabled lives to the RP-2014 Disabled Retirees projected to 2020 using the MP-2014 mortality improvement scale; and the mortality tables for current active employees to the RP-2014 Mortality Tables for Employees projected to 2020 using the MP-2014 mortality improvement scale.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study from 2015 - 2019.

Investment Policy. The plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Trustees. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy as of June 30, 2023 is summarized in the table below.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
Domestic equity	42.00%	6.30%	2.65%
International equity	23.00%	6.00%	1.38%
Fixed income	35.00%	1.35%	0.47%
	<u>100.00%</u>		4.50%
Inflation			<u>2.50%</u>
Investment rate of return			<u><u>7.00%</u></u>

Discount Rate. The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Changes in the Net OPEB Liability. The components of the change in the net OPEB liability are summarized as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	\$ 69,713,618	\$ 56,252,501	\$ 13,461,117
Changes for the year:			
Service cost	516,723	-	516,723
Interest on total OPEB liability	4,808,556	-	4,808,556
Differences between expected and actual experience	(1,037,879)	-	(1,037,879)
Employer contributions	-	2,158,590	(2,158,590)
Net investment income	-	5,013,464	(5,013,464)
Benefit payments	(2,556,642)	(2,556,642)	-
Administrative expense	-	(20,508)	20,508
Net changes	<u>1,730,758</u>	<u>4,594,904</u>	<u>(2,864,146)</u>
Balances at June 30, 2023	<u><u>\$ 71,444,376</u></u>	<u><u>\$ 60,847,405</u></u>	<u><u>\$ 10,596,971</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the City, calculated using the discount rate of 7.00%, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
City's net OPEB liability	\$ 18,736,942	\$ 10,596,971	\$ 3,742,867

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (6.50% decreasing to 2.50%) or 1% higher (9.50% decreasing to 4.50%) than the current healthcare cost trend rates:

	1% Decrease (6.50% Decreasing to 2.50%)	Healthcare Cost Trend Rates (7.50% Decreasing to 3.50%)	1% Increase (8.50% Decreasing to 4.50%)
City's net OPEB liability	\$ 2,371,552	\$ 10,596,971	\$ 20,454,355

Pension Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in the combining statements for the pension and other postemployment benefit trust funds at the end of this footnote.

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the City recognized OPEB expense of \$(3,647,109). The OPEB liability attributable to the governmental activities will be liquidated by the general fund and substantially all the special revenue funds. At June 30, 2023, the City reported OPEB-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 464,940	\$ (464,940)
Net difference between projected and actual earnings on OPEB plan investments	3,595,170	-	3,595,170
Changes in proportion and differences between employer contributions and share of contributions	317,422	317,422	-
Total	\$ 3,912,592	\$ 782,362	\$ 3,130,230

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Amounts reported as pension-related deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ended June 30,	Amount
2024	\$ 226,076
2025	580,049
2026	2,542,193
2027	<u>(218,088)</u>
Total	<u>\$ 3,130,230</u>

Payable to the OPEB Plan. At June 30, 2023, the City reported had no amount payable to the OPEB plan.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Financial Statements

Financial statements for the individual pension and other postemployment benefits plans are as follows:

Combining Statement of Plan Net Position

	Pension Trust Fund	OPEB Trust Fund	Total
Assets			
Investments, at fair value:			
Money market funds	\$ 721,438	\$ 458,430	\$ 1,179,868
U.S. government treasuries and agencies	37,556,776	-	37,556,776
Real estate securities	18,600,133	-	18,600,133
Domestic fixed income mutual funds	-	20,702,124	20,702,124
Domestic equity mutual funds	-	31,442,845	31,442,845
International equity mutual funds	93,979,291	9,681,121	103,660,412
Corporate fixed income	13,174,338	-	13,174,338
Foreign fixed income	3,551,163	-	3,551,163
Private placement fixed income	6,171,154	-	6,171,154
Domestic equity	14,657,682	-	14,657,682
Foreign equity	507,976	-	507,976
	<u>188,919,951</u>	<u>62,284,520</u>	<u>251,204,471</u>
Accrued interest receivable	426,923	-	426,923
Total assets	<u>189,346,874</u>	<u>62,284,520</u>	<u>251,631,394</u>
Liabilities			
Negative equity in pooled cash and investments	4,687,579	1,437,115	6,124,694
Accounts payable	100,230	-	100,230
Total liabilities	<u>4,787,809</u>	<u>1,437,115</u>	<u>6,224,924</u>
Net position restricted for pension and OPEB benefits	<u>\$ 184,559,065</u>	<u>\$ 60,847,405</u>	<u>\$ 245,406,470</u>

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Combining Statement of Changes in Plan Net Position

	Pension Trust Fund	OPEB Trust Fund	Total
Additions			
Contributions:			
Employer	\$ 2,713,215	\$ 2,158,590	\$ 4,871,805
Plan members	224,757	-	224,757
Total contributions	<u>2,937,972</u>	<u>2,158,590</u>	<u>5,096,562</u>
Investment income:			
Net appreciation in fair value of investment of securities	12,198,674	3,453,021	15,651,695
Dividends and interest	2,885,209	1,737,030	4,622,239
Total investment income	<u>15,083,883</u>	<u>5,190,051</u>	<u>20,273,934</u>
Investment expense	<u>(613,215)</u>	<u>(176,587)</u>	<u>(789,802)</u>
Net investment income	<u>14,470,668</u>	<u>5,013,464</u>	<u>19,484,132</u>
Total additions	<u>17,408,640</u>	<u>7,172,054</u>	<u>24,580,694</u>
Deductions			
Benefits and refunds to participants	14,690,426	2,556,642	17,247,068
Administration	52,573	20,508	73,081
Total deductions	<u>14,742,999</u>	<u>2,577,150</u>	<u>17,320,149</u>
Change in net position	2,665,641	4,594,904	7,260,545
Net position, beginning of year	<u>181,893,424</u>	<u>56,252,501</u>	<u>238,145,925</u>
Net position, end of year	<u>\$ 184,559,065</u>	<u>\$ 60,847,405</u>	<u>\$ 245,406,470</u>

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

Defined Contribution Pension Plan

Newly hired employees and those not covered under the defined benefit plan are eligible to participate in the City's 401(a) defined contribution plan. Eligible employees include those normally scheduled to work at least 1,000 hours during a plan year. To receive benefits under the plan, the participant must have met the age and service requirements outlined in his or her applicable bargaining unit agreement. Distributions are calculated based on the employee's vesting percentage and the individual's allocation of investment funds. In accordance with the Plan agreement, the City contributes 8% of employees' base pay to the Plan. The defined contribution plan is administered by the Board of Trustees as designed in the City of Wyoming Defined Contribution Plan which stipulates that the trustees have such authority. All amendments to the Plan, including funding requirements, must be approved by the City Council subject to the terms of collective bargaining agreements. City contributions for the year ended June 30, 2023 were \$1,446,102 for 325 plan members. At June 30, 2023, the City reported a payable to the Plan of \$55,447. Employees are not required to make contributions to the Plan. The assets of the Plan are held in trust for the exclusive benefit of participants and their beneficiaries. Inasmuch as the City does not have custody or administrative control over the investment of the funds, these assets are not reported within the financial statements of the City.

Defined Contribution Health Care Plan (PEHP)

The City established a postemployment health plan (PEHP) for employees not covered under the defined benefit plan described above. Eligibility and vesting for the PEHP is based on the provisions of the defined contribution pension plan (described above). The City contributes a flat dollar amount per pay period based on 4% of the combined average of the compensation for each participant's group in the preceding calendar year. The PEHP is administered by the Board of Trustees as designed in the City of Wyoming Defined Contribution Plan, which stipulates that the trustees have such authority. All amendments to the PEHP, including funding requirements, must be approved by the City Council subject to the terms of collective bargaining agreements. City contributions for the year ended June 30, 2023 were \$647,735 for 305 plan members. At June 30, 2023, the City reported a payable to the plan of \$24,352. The assets of the PEHP are held in trust for the exclusive benefit of participants and their beneficiaries. Inasmuch as the City does not have custody or administrative control over the investment of the funds, these assets are not reported within the financial statements of the City.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

13. TAX ABATEMENTS

The City provides tax abatements under several different programs:

- Industrial property tax abatements are granted in the State of Michigan under Public Act 198 to promote economic development, creation of jobs, and new or improved facilities. The *Industrial Facilities Tax (IFT) Exemption* must be approved by both the City (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for up to 12 years. A certificate may be revoked and taxes recaptured for noncompliance with the terms of the agreement. Property taxes abated by the City under this program for fiscal year 2023 amounted to \$293,757.
- A business or multi-family residential facility can apply for a Commercial Rehabilitation Exemption under Public Act 210 if making substantial improvements to a facility. Once approved by the City and the State of Michigan, the taxable value of the property is frozen for a period of up to 10 years. The program is designed to increase commercial activity, create/retain employment, and revitalize urban areas. The taxpayer must complete the rehabilitation project within the time period specified by the written agreement. The City may revoke the exemption and recover the taxes for noncompliance. Property taxes abated by the City under this program for fiscal year 2023 amounted to \$123,722.
- To incentivize new or expanded businesses, Public Act 328 allows for *Personal Property Tax Exemptions* for qualified businesses located within eligible distressed communities. The exemption must be approved by the City Council and the State Treasurer. Once approved, the taxpayer is exempt from personal property tax on new investments after the date of the exemption. The City can recapture the taxes if the business defaults on the terms of the written agreement. Property taxes abated by the City under this program for fiscal year 2023 amounted to \$55,939.
- The City encourages environmental cleanup and economic development through its *Brownfield Redevelopment Plan* under Public Act 318. A developer performs redevelopment and cleanup activities at a site that is obsolete or blighted. The increased tax revenues resulting from the increase in taxable value are captured by the City and used to repay the developer for qualifying expenses. There is no provision for recovery of abated taxes because the developer is only paid for eligible expenses on a reimbursement-basis. Property taxes abated by the City under this program for fiscal year 2023 amounted to \$5,870.
- Qualified nonprofit housing facilities that house exclusively seniors or disabled persons are exempt from real and personal property taxes. These entities make a payment-in-lieu-of-tax (PILOT) as stipulated in City ordinance based on net shelter rent. The exemption cannot be revoked and remains in effect until the property is no longer occupied or used for elderly or disabled families. Taxes abated for fiscal year 2023 represents the amount of property taxes these entities would have paid, less the PILOT and totals \$232,246.

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

14. COMMITMENTS AND CONTINGENCIES

The City is a defendant in various lawsuits and challenges through the Michigan Tax Tribunal. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City and its corporate counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

15. LEASES

Lessor - The City is involved in four agreements as a lessor that qualify as long-term lease agreements. Below is a summary of these agreements. These agreements qualify as long-term lease agreements as the City will not surrender control of the asset at the end of the term and the noncancelable term of the agreement surpasses one year. Total lease revenue for the year ended June 30, 2023 was \$198,824.

	Remaining Term of Agreements			
Asset Type				
Water tower lease 1	13 years			
Water tower lease 2	5 years			
Water tower lease 3	11 years			
Billboard lease	14 years			
	Beginning Balance	Additions	Deductions	Ending Balance
Leases receivable	\$ 1,727,996	\$ -	\$ (86,575)	\$ 1,641,421

CITY OF WYOMING, MICHIGAN

Notes to Financial Statements

16. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic has resulted in operational challenges for the City as it determines the appropriate methods to provide services to its residents. At this time, management does not believe that any ongoing negative financial impact related to the pandemic would be material to the City.



REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Single-employer Defined Benefit Pension Plan

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

	Fiscal Year Ended June 30,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 1,326,549	\$ 1,504,213	\$ 1,709,832	\$ 1,828,304
Interest on total pension liability	14,127,255	13,923,538	13,730,447	13,901,118
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	2,565,317	1,549,413	392,392	(1,050,496)
Assumption changes	-	-	-	1,943,675
Benefit payments	(14,690,426)	(13,265,774)	(12,677,064)	(11,630,285)
Other	-	-	-	-
Net change in total pension liability	3,328,695	3,711,390	3,155,607	4,992,316
Total pension liability, beginning of year	208,499,860	204,788,470	201,632,863	196,640,547
Total pension liability, end of year	211,828,555	208,499,860	204,788,470	201,632,863
Plan fiduciary net position				
Employer contributions	2,713,215	3,451,336	3,050,043	3,172,989
Employee contributions	224,757	288,527	332,212	373,486
Pension plan net investment income (loss)	14,470,668	(24,058,595)	45,812,289	8,208,270
Benefit payments	(14,690,426)	(13,265,774)	(12,677,064)	(11,630,285)
Administrative expense	(52,573)	(50,688)	(57,109)	(56,914)
Other	-	-	126,251	58,532
Net change in plan fiduciary net position	2,665,641	(33,635,194)	36,586,622	126,078
Plan fiduciary net position, beginning of year	181,893,424	215,528,618	178,941,996	178,815,918
Plan fiduciary net position, end of year	184,559,065	181,893,424	215,528,618	178,941,996
Net pension liability (asset)	\$ 27,269,490	\$ 26,606,436	\$ (10,740,148)	\$ 22,690,867
Plan fiduciary net position as a percentage of total pension liability	87.13%	87.24%	105.24%	88.75%
Covered payroll	\$ 7,880,801	\$ 8,798,875	\$ 9,853,023	\$ 10,825,148
Net pension liability (asset) as a percentage of covered payroll	346.02%	302.38%	(109.00%)	209.61%

See notes to required supplementary information.

Fiscal Year Ended June 30,					
2019	2018	2017	2016	2015	2014
\$ 1,925,003	\$ 1,992,324	\$ 2,105,464	\$ 2,440,062	\$ 2,479,014	\$ 2,272,260
13,697,305	13,380,227	13,394,875	13,036,535	11,279,185	11,646,809
-	-	-	-	(44,181)	(523,942)
(1,353,221)	-	(1,793,035)	1,656,314	(4,021,270)	630,488
-	-	(3,330,586)	-	22,369,832	-
(11,188,757)	(10,742,059)	(10,302,308)	(9,650,758)	(9,063,647)	(8,607,231)
-	-	-	(493,051)	-	-
<u>3,080,330</u>	<u>4,630,492</u>	<u>74,410</u>	<u>6,989,102</u>	<u>22,998,933</u>	<u>5,418,384</u>
<u>193,560,217</u>	<u>188,929,725</u>	<u>188,855,315</u>	<u>181,866,213</u>	<u>158,867,280</u>	<u>153,448,896</u>
<u>196,640,547</u>	<u>193,560,217</u>	<u>188,929,725</u>	<u>188,855,315</u>	<u>181,866,213</u>	<u>158,867,280</u>
3,618,125	4,696,432	4,924,584	3,949,470	4,262,117	4,179,682
397,502	386,110	380,085	260,361	228,734	228,227
10,676,457	14,066,429	18,456,779	2,777,575	8,117,781	22,862,601
(11,188,757)	(10,742,059)	(10,302,308)	(9,650,758)	(9,063,647)	(8,607,231)
(51,520)	(53,812)	(34,837)	(57,081)	(22,092)	(42,160)
61,132	107,714	87,066	(286,651)	(178,457)	(345,648)
<u>3,512,939</u>	<u>8,460,814</u>	<u>13,511,369</u>	<u>(3,007,084)</u>	<u>3,344,436</u>	<u>18,275,471</u>
<u>175,302,979</u>	<u>166,842,165</u>	<u>153,330,796</u>	<u>156,337,880</u>	<u>152,993,444</u>	<u>134,717,973</u>
<u>178,815,918</u>	<u>175,302,979</u>	<u>166,842,165</u>	<u>153,330,796</u>	<u>156,337,880</u>	<u>152,993,444</u>
<u>\$ 17,824,629</u>	<u>\$ 18,257,238</u>	<u>\$ 22,087,560</u>	<u>\$ 35,524,519</u>	<u>\$ 25,528,333</u>	<u>\$ 5,873,836</u>
90.94%	90.57%	88.31%	81.19%	85.96%	96.30%
<u>\$ 11,413,503</u>	<u>\$ 11,805,804</u>	<u>\$ 11,805,804</u>	<u>\$ 12,075,663</u>	<u>\$ 14,244,381</u>	<u>\$ 15,749,774</u>
156.17%	154.65%	187.09%	294.18%	179.22%	37.29%

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Single-employer Defined Benefit Pension Plan
 Schedule of the Net Pension Liability (Asset)

Fiscal Year Ended June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)	Plan Net Position as Percentage of Total Pension Liability	Covered Payroll	Net Pension Liability (Asset) as Percentage of Covered Payroll
2014	\$ 158,867,280	\$ 152,993,444	\$ 5,873,836	96.30%	\$ 15,749,774	37.29%
2015	181,866,213	156,337,880	25,528,333	85.96%	14,244,381	179.22%
2016	188,855,315	153,330,796	35,524,519	81.19%	12,075,663	294.18%
2017	188,929,725	166,842,165	22,087,560	88.31%	11,805,804	187.09%
2018	193,560,217	175,302,979	18,257,238	90.57%	11,805,804	154.65%
2019	196,640,547	178,815,918	17,824,629	90.94%	11,413,503	156.17%
2020	201,632,863	178,941,996	22,690,867	88.75%	10,825,148	209.61%
2021	204,788,470	215,525,618	(10,737,148)	105.24%	9,853,023	-109.00%
2022	208,499,860	181,893,424	26,606,436	87.24%	8,798,875	302.38%
2023	211,828,555	184,559,065	27,269,490	87.13%	7,880,801	346.02%

See notes to required supplementary information.

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Single-employer Defined Benefit Pension Plan
Schedule of Contributions

Fiscal Year Ended June 30,	Actuarially Determined Contribution⁽¹⁾	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as Percentage of Covered Payroll
2014	\$ 4,179,682	\$ 4,179,682	\$ -	\$ 15,749,774	26.54%
2015	4,262,117	4,262,117	-	14,244,381	29.92%
2016	3,949,470	3,949,470	-	12,075,663	32.71%
2017	4,924,584	4,924,584	-	11,805,804	41.71%
2018	4,696,432	4,696,432	-	11,805,804	39.78%
2019	3,618,125	3,618,125	-	11,413,503	31.70%
2020	3,172,989	3,172,989	-	10,825,148	29.31%
2021	3,050,043	3,050,043	-	9,853,023	30.96%
2022	3,451,336	3,451,336	-	8,798,875	39.22%
2023	2,713,215	2,713,215	-	7,880,801	34.43%

⁽¹⁾ The actuarially determined contribution was based on projected covered payroll. Employer contributions were made in full based on actual covered payroll. Accordingly, the actuarially-determined contribution has been expressed above as a percentage of actual payroll.

See notes to required supplementary information.

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Single-employer Defined Benefit Pension Plan
Schedule of Investment Returns

Fiscal Year Ended June 30,	Annual Return ⁽¹⁾
2014	16.92%
2015	5.23%
2016	1.79%
2017	12.26%
2018	8.60%
2019	6.12%
2020	4.69%
2021	26.14%
2022	-11.32%
2023	8.18%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses

See notes to required supplementary information.

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Other Postemployment Benefits Plan
Schedule of Changes in Net OPEB Liability and Related Ratios

	Fiscal Year Ended June 30,			
	2023	2022	2021	2020
Total OPEB liability				
Service cost	\$ 516,723	\$ 483,556	\$ 650,351	\$ 620,471
Interest on total OPEB liability	4,808,556	5,381,544	5,246,169	5,739,337
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	(1,037,879)	(15,230,291)	(1,248,287)	(12,201,789)
Change of assumptions	-	3,709,603	-	4,398,825
Benefit payments	(2,556,642)	(2,536,424)	(2,725,410)	(2,854,135)
Net change in total OPEB liability	<u>1,730,758</u>	<u>(8,192,012)</u>	<u>1,922,823</u>	<u>(4,297,291)</u>
Total OPEB liability, beginning of year	<u>69,713,618</u>	<u>77,905,630</u>	<u>75,982,807</u>	<u>80,280,098</u>
Total OPEB liability, end of year	<u>71,444,376</u>	<u>69,713,618</u>	<u>77,905,630</u>	<u>75,982,807</u>
Plan fiduciary net position				
Employer contributions	2,158,590	3,986,265	3,940,256	4,174,815
Nonemployer contributions (Medicare Part D)	-	-	-	-
OPEB plan net investment income (loss)	5,013,464	(9,265,956)	13,271,954	2,670,885
Benefit payments	(2,556,642)	(2,536,424)	(2,725,410)	(2,854,135)
Administrative expense	(20,508)	(47,072)	(20,137)	(53,556)
Other	-	50,000	1,500,000	604,287
Net change in plan fiduciary net position	<u>4,594,904</u>	<u>(7,813,187)</u>	<u>15,966,663</u>	<u>4,542,296</u>
Plan fiduciary net position, beginning of year	<u>56,252,501</u>	<u>64,065,688</u>	<u>48,099,025</u>	<u>43,556,729</u>
Plan fiduciary net position, end of year	<u>60,847,405</u>	<u>56,252,501</u>	<u>64,065,688</u>	<u>48,099,025</u>
Net OPEB liability	<u>\$ 10,596,971</u>	<u>\$ 13,461,117</u>	<u>\$ 13,839,942</u>	<u>\$ 27,883,782</u>
Plan fiduciary net position as a percentage of total OPEB liability	85.17%	80.69%	82.23%	63.30%
Covered payroll	\$ 8,761,612	\$ 10,127,244	\$ 10,775,019	\$ 13,337,907
Net OPEB liability as a percentage of covered payroll	120.95%	132.92%	128.44%	209.06%

See notes to required supplementary information.



Fiscal Year Ended June 30,		
2019	2018	2017
\$ 728,074	\$ 978,411	\$ 1,382,496
5,591,473	7,158,129	6,874,325
-	(27,648,804)	(131,545)
(1,489,282)	838,242	(760,390)
-	-	-
(2,619,796)	(2,999,929)	(3,496,545)
<u>2,210,469</u>	<u>(21,673,951)</u>	<u>3,868,341</u>
<u>78,069,629</u>	<u>99,743,580</u>	<u>95,875,239</u>
<u>80,280,098</u>	<u>78,069,629</u>	<u>99,743,580</u>
4,030,879	2,881,849	2,078,617
-	106,977	164,032
2,436,448	3,126,887	3,630,320
(2,619,796)	(2,999,929)	(3,496,545)
(16,443)	(56,330)	(34,503)
15,000	-	-
<u>3,846,088</u>	<u>3,059,454</u>	<u>2,341,921</u>
<u>39,710,641</u>	<u>36,651,187</u>	<u>34,309,266</u>
<u>43,556,729</u>	<u>39,710,641</u>	<u>36,651,187</u>
<u>\$ 36,723,369</u>	<u>\$ 38,358,988</u>	<u>\$ 63,092,393</u>
54.26%	50.87%	36.75%
\$ 13,337,907	\$ 13,970,286	\$ 13,970,286
275.33%	274.58%	451.62%

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Other Postemployment Benefits Plan
 Schedule of the Net OPEB Liability

Fiscal Year Ended June 30,	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as Percentage of Total OPEB Liability	Covered Payroll	Net OPEB Liability as Percentage of Covered Payroll
2017	\$ 99,743,580	\$ 36,651,187	\$ 63,092,393	36.75%	\$ 13,970,286	451.62%
2018	78,069,629	39,710,641	38,358,988	50.87%	13,970,286	274.58%
2019	80,280,098	43,556,729	36,723,369	54.26%	13,337,907	275.33%
2020	75,982,807	48,099,025	27,883,782	63.30%	13,337,907	209.06%
2021	77,905,630	64,065,688	13,839,942	82.23%	10,775,019	128.44%
2022	69,713,618	56,252,501	13,461,117	80.69%	10,127,244	132.92%
2023	71,444,376	60,847,405	10,596,971	85.17%	8,761,612	120.95%

See notes to required supplementary information.

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Other Postemployment Benefits Plan
 Schedule of Contributions

Fiscal Year Ended June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as Percentage of Covered Payroll
2017	\$ 10,225,610	\$ 2,242,659	\$ 7,982,951	\$ 13,970,286	16.05%
2018	10,076,828	2,988,826	7,088,002	13,970,286	21.39%
2019	4,124,449	4,030,879	93,570	13,337,907	30.22%
2020	4,089,789	4,174,815	(85,026)	13,337,907	31.30%
2021	3,432,888	3,940,256	(507,368)	10,775,019	36.57%
2022	3,445,217	3,986,265	(541,048)	10,127,244	39.36%
2023	1,737,271	2,158,590	(421,319)	8,761,612	24.64%

See notes to required supplementary information.

CITY OF WYOMING, MICHIGAN

Required Supplementary Information

Other Postemployment Benefits Plan
Schedule of Investment Returns

Fiscal Year Ended June 30,	Annual Return ⁽¹⁾
2017	11.29%
2018	8.84%
2019	6.34%
2020	6.10%
2021	24.09%
2022	-14.47%
2023	8.73%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses

See notes to required supplementary information.

CITY OF WYOMING, MICHIGAN

Notes to Required Supplementary Information

Single-employer Defined Benefit Pension Plan

Schedule of Changes in Net Pension Liability and Related Ratios

The June 30, 2020 valuation incorporates assumption changes in accordance with the experience study from 2015 - 2019. The adopted changes are summarized as follows: 7.00% investment return assumption; 3.25% wage inflation assumption; 2.5% price inflation assumption; the Pub-2010 amount-weighted mortality projection scale MP-2019.

The June 30, 2017 valuation incorporates a price inflation assumption change of 2.75%.

The June 30, 2015 valuation incorporates assumption changes in accordance with the experience study from 2010 - 2014. The adopted changes are summarized as follows: 7.25% investment return assumption; 3.50% wage inflation assumption; rates of retirement; RP-2014 healthy annuitant mortality table.

Schedule of Contributions

Valuation Date	June 30, 2021
Notes	Actuarially determined contribution amounts for fiscal year 2023 are calculated based upon the results of the June 30, 2021 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar, closed
Remaining amortization period	18 years
Asset valuation method	5-Year smoothed
Inflation	2.50%
Salary increases	3.25% to 7.09%, including 3.25% wage inflation
Investment rate of return	7.00%
Retirement age	Age-based table of rates that are specific to the type of eligibility condition. Rates for General were first used for the June 30, 2015 valuation; Police and Fire rates were first used for the June 30, 2021 valuation.

CITY OF WYOMING, MICHIGAN

Notes to Required Supplementary Information

Mortality	The Pub-2010 Amount-Weighted, General and Public Safety, Employee, Healthy Retiree, and Disabled Retiree, Male and Female tables, a base year of 2010 and future mortality improvements projected using scale MP-2019 on a fully-generational basis.
Cost-of-living adjustment	Annual increase for those eligible is assumed to be 1.0% compounded annually.

Single-Employer Other Postemployment Benefit Plan

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Schedule of Changes in Net OPEB Liability and Related Ratios

The June 30, 2022 valuation incorporates assumption changes. The adopted change is a revised healthcare cost trend rate of 7.50% and gradually decreasing to an ultimate trend rate of 3.50% in year 10.

The June 30, 2021 valuation indicates other contributions to the plan fiduciary net position. These contributions are a transfer of excess reserves from the City's health and workers' compensation funds.

The June 30, 2020 valuation incorporates assumption changes. The adopted changes are summarized as follows: 7.00% investment return assumption; healthcare cost trend rate 8.25% in 2020, grading to 3.5% in 2029.

Schedule of Contributions

Valuation Date	June 30, 2021
Notes	Actuarially determined contribution amounts for fiscal year 2023 are calculated based upon the results of the June 30, 2021 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar, closed
Remaining amortization period	18 years
Asset valuation method	Fair value
Inflation	2.50%
Salary increases	3.25% to 7.09%, including 3.5% wage inflation
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation

CITY OF WYOMING, MICHIGAN

Notes to Required Supplementary Information

Retirement age	Age-based table of rates that are specific to the type of eligibility condition. Rates for General were first used for the June 30, 2015 valuation; Police and Fire rates were first used for the June 30, 2021 valuation.
Mortality	The Pub-2010 Amount-Weighted, General and Public Safety, Employee, Healthy Retiree, and Disabled Retiree, Male and Female tables, a base year of 2010 and future mortality improvements projected using scale MP-2019 on a fully-generational basis.
Health care trend rates	Pre-65: 7.50% in 2022, grading to an ultimate trend rate of 3.5% in 2033; Post-65: 6.25% in 2022, grading to an ultimate trend rate of 3.5% in 2033
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"
Excise tax	None.

This page intentionally left blank.

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

General Fund

The *general fund* is the government's primary operating fund. It is used to account for and report all financial resources of the general government, except those accounted for and reported in another fund.

CITY OF WYOMING, MICHIGAN

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes:				
Property	\$ 12,037,750	\$ 12,037,750	\$ 12,389,597	\$ 351,847
Industrial/commercial facilities	131,200	131,200	122,206	(8,994)
Payment in lieu of taxes	353,363	353,363	347,196	(6,167)
Penalties and interest on taxes	60,000	60,000	180,433	120,433
Trailer tax	4,200	4,200	4,411	211
Tax administrative fees	1,175,000	1,175,000	1,240,748	65,748
Total taxes	<u>13,761,513</u>	<u>13,761,513</u>	<u>14,284,591</u>	<u>523,078</u>
Licenses and permits:				
Business licenses	107,000	107,000	101,988	(5,012)
CATV fees	903,685	903,685	852,668	(51,017)
Total licenses and permits	<u>1,010,685</u>	<u>1,010,685</u>	<u>954,656</u>	<u>(56,029)</u>
Intergovernmental:				
Federal grants	455,000	781,331	516,419	(264,912)
State shared revenue	8,103,820	8,103,820	8,995,455	891,635
State grants	169,450	408,104	495,890	87,786
Liquor license refunds	40,000	40,000	38,411	(1,589)
Schools' share	250,064	250,064	295,728	45,664
Local units' share	23,397	77,147	7,200	(69,947)
Total intergovernmental	<u>9,041,731</u>	<u>9,660,466</u>	<u>10,349,103</u>	<u>688,637</u>
Charges for services:				
Industrial facilities tax application fees	5,000	5,000	1,900	(3,100)
Planning fees	25,000	25,000	29,569	4,569
Duplicating services	20,000	20,000	29,122	9,122
Other fees	8,000	8,000	9,426	1,426
Total charges for services	<u>58,000</u>	<u>58,000</u>	<u>70,017</u>	<u>12,017</u>
Fines and forfeitures	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,181,674</u>	<u>181,674</u>
Special assessments	<u>-</u>	<u>-</u>	<u>120,982</u>	<u>120,982</u>
Contributions and donations	<u>2,900</u>	<u>61,350</u>	<u>110,766</u>	<u>49,416</u>
Rental income	<u>96,080</u>	<u>96,080</u>	<u>96,080</u>	<u>-</u>

continued...

CITY OF WYOMING, MICHIGAN

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (concluded)				
Investment earnings	\$ 275,000	\$ 275,000	\$ 484,970	\$ 209,970
Miscellaneous	136,800	148,649	121,921	(26,728)
Total revenues	25,382,709	26,071,743	27,774,760	1,703,017
Expenditures				
Current:				
Legislative:				
City Council	132,796	177,796	140,089	(37,707)
City Council - communication	67,500	141,250	86,880	(54,370)
Total legislative	200,296	319,046	226,969	(92,077)
Judicial:				
District court	1,995,659	2,033,726	2,006,371	(27,355)
District court - probation	369,683	579,164	475,943	(103,221)
Total judicial	2,365,342	2,612,890	2,482,314	(130,576)
General government:				
City manager	1,929,556	1,945,078	1,749,342	(195,736)
Elections	198,656	256,873	219,933	(36,940)
Clerk	599,462	602,077	588,835	(13,242)
Accounting	960,874	978,944	849,876	(129,068)
Treasurer	423,938	425,726	320,736	(104,990)
Information technology	2,227,037	2,336,725	2,099,070	(237,655)
Assessor	848,293	852,369	766,371	(85,998)
Board of review	4,472	4,472	2,618	(1,854)
Attorney	717,025	739,027	558,689	(180,338)
Central services	115,853	115,853	87,091	(28,762)
City hall	1,240	1,240	1,233	(7)
Facilities maintenance	372,989	416,979	398,069	(18,910)
Reimbursements from other funds	(4,421,018)	(4,421,018)	(4,420,929)	89
Total general government	3,978,377	4,254,345	3,220,934	(1,033,411)

continued...

CITY OF WYOMING, MICHIGAN

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (continued)				
Current (continued):				
Public safety:				
Police:				
Administrative services	\$ 1,524,715	\$ 1,555,955	\$ 1,463,122	\$ (92,833)
Building	449,230	471,900	444,381	(27,519)
Records management	434,867	438,545	426,901	(11,644)
Detective bureau	3,204,096	3,190,101	3,048,854	(141,247)
Forensic science unit	770,178	786,037	712,211	(73,826)
Patrol	12,070,077	12,253,210	11,288,796	(964,414)
Strategic traffic enforcement grant	-	283,109	102,044	(181,065)
Crossing guards	94,059	94,059	90,153	(3,906)
Training	170,300	211,120	171,309	(39,811)
Training - Act 32 funds	-	10,499	14,600	4,101
Communications/dispatch	636,620	787,363	780,030	(7,333)
Jail	365,550	159,085	159,033	(52)
Less expenditures recognized in millage funds	(6,726,601)	(6,726,601)	(6,726,601)	-
Total police	12,993,091	13,514,382	11,974,833	(1,539,549)
Fire:				
Administrative services	684,546	685,190	644,543	(40,647)
Building	194,674	198,074	178,640	(19,434)
Fire fighting	5,424,433	5,510,318	5,176,738	(333,580)
Prevention	334,608	341,608	341,434	(174)
Civil defense	8,425	8,425	8,492	67
Less expenditures recognized in millage funds	(1,934,163)	(1,934,163)	(1,934,163)	-
Total fire	4,712,523	4,809,452	4,415,684	(393,768)
Total public safety	17,705,614	18,323,834	16,390,517	(1,933,317)

continued...

CITY OF WYOMING, MICHIGAN

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Current (concluded):				
Public works:				
City of Kentwood highways and streets	\$ 10,333	\$ 59,833	\$ 60,851	\$ 1,018
Other governments and agencies	2,667	2,667	-	(2,667)
Street lighting	890,050	890,050	730,986	(159,064)
Total public works	<u>903,050</u>	<u>952,550</u>	<u>791,837</u>	<u>(160,713)</u>
Recreation and culture:				
Cable TV commission	<u>436,000</u>	<u>436,000</u>	<u>410,541</u>	<u>(25,459)</u>
Community and economic development:				
Planning	517,676	547,955	511,889	(36,066)
Zoning	57,887	57,887	12,589	(45,298)
Economic development	20,000	20,000	20,000	-
Community outreach	10,000	10,000	10,000	-
Total community and economic development	<u>605,563</u>	<u>635,842</u>	<u>554,478</u>	<u>(81,364)</u>
Total expenditures	<u>26,194,242</u>	<u>27,534,507</u>	<u>24,077,590</u>	<u>(3,456,917)</u>
Revenues over (under) expenditures	<u>(811,533)</u>	<u>(1,462,764)</u>	<u>3,697,170</u>	<u>5,159,934</u>
Other financing sources (uses)				
Transfers in	-	10,000,000	10,000,000	-
Transfers out	-	(10,120,668)	(10,120,668)	-
Proceeds from sale of capital assets	-	-	3,975	3,975
Total other financing sources (uses)	<u>-</u>	<u>(120,668)</u>	<u>(116,693)</u>	<u>3,975</u>
Net change in fund balance	<u>(811,533)</u>	<u>(1,583,432)</u>	<u>3,580,477</u>	<u>5,163,909</u>
Fund balance, beginning of year	<u>15,026,110</u>	<u>15,026,110</u>	<u>15,026,110</u>	<u>-</u>
Fund balance, end of year	<u>\$ 14,214,577</u>	<u>\$ 13,442,678</u>	<u>\$ 18,606,587</u>	<u>\$ 5,163,909</u>

concluded

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Nonmajor Governmental Funds

Special Revenue Funds

The *local streets fund* accounts for the maintenance of all local streets. Financing is provided by restricted revenue from provisions of Act 51 of 1951, as amended.

The *public safety fund* accounts for capital improvements and contributions to the general fund for operations of public safety. This fund is financed by a voter-approved property tax millage that is restricted for this purpose.

The *fire fund* accounts for property tax revenue restricted by the City's charter for the operation, maintenance and other expenses of the fire department.

The *police fund* accounts for property tax revenue restricted by the City's charter for the operation, maintenance and other expenses of the police department.

The *sidewalk snow removal fund* accounts for property tax revenue restricted by the City's charter for the purpose of snowplowing sidewalks and to repair and construct sidewalks within the City.

The *yard waste disposal fund* accounts for property tax revenue restricted for the removal of solid waste from property within the City limits.

The *building inspections fund* accounts for revenue earmarked for building construction code enforcement activities. The establishment of this fund was required under Public Act 245 of 1999, the Statewide Construction Code Act.

The *community development fund* accounts for administration of federal Community Development Block Grant entitlement awards, used for the benefit of low-to-moderate income individuals. This fund issues loans to qualified low-income individuals for home repairs and improvements, of which many have deferred payment requirements.

The *drug law enforcement fund* accounts for revenue earmarked for drug law enforcement under the provisions of Public Act 135 of 1985 (Section 333.7523 of the Compiled Laws of 1979, as amended). Revenue in this fund consists primarily of drug forfeitures.

The *library fund* accounts for the operation and maintenance of a public library facility, funded primarily through a special property tax millage.

The *indigent defense fund* accounts for earmarked state grant revenue to provide indigent defendants in criminal cases with effective assistance of counsel. This fund is required by the Michigan Indigent Defense Commission (MIDC) Act, Public Act 93 of 2013, as amended.

The *opioid settlement fund* accounts for the expenditures and revenues of the national opioid settlements.

CITY OF WYOMING, MICHIGAN

■ Nonmajor Governmental Funds

Capital Projects Funds

The *city center fund* accounts for major capital expenditures in the development of non-motorized infrastructure. Current resources consist of local grant funding and a transfer from the general fund authorized by City Council. Future resources include roughly \$26.8 million in local and state grants.

The *capital improvement fund* accounts for major capital expenditures not financed by the enterprise funds or internal service funds. Resources consist of a property tax millage, authorized by the City charter, for water, sewer and street projects.

The *capital projects revolving fund* accounts for capital expenditures related to the facilities capital asset management plan. Current resources include transfers from the general fund authorized by City Council, special assessments and investment earnings.

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue				
	Local Streets	Public Safety	Fire	Police	Sidewalk Snow Removal
Assets					
Pooled cash and investments	\$ 2,665,513	\$ 73,114	\$ 55,764	\$ 1,220,718	\$ 308,899
Accounts receivable, net	14,360	-	-	-	-
Taxes receivable	-	782	468	781	122
Special assessments receivable	148,266	-	-	-	-
Due from other governments	405,193	-	-	-	-
Loans receivable	-	-	-	-	-
Inventories	107,730	-	-	-	-
Prepays	7,895	-	-	-	-
Total assets	<u>\$ 3,348,957</u>	<u>\$ 73,896</u>	<u>\$ 56,232</u>	<u>\$ 1,221,499</u>	<u>\$ 309,021</u>
Liabilities					
Negative equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	227,077	-	-	-	-
Deposits	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>227,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources					
Unavailable revenue	148,266	-	-	-	-
Fund balances					
Nonspendable	115,625	-	-	-	-
Restricted	2,857,989	73,896	56,232	1,221,499	309,021
Assigned	-	-	-	-	-
Total fund balances	<u>2,973,614</u>	<u>73,896</u>	<u>56,232</u>	<u>1,221,499</u>	<u>309,021</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,348,957</u>	<u>\$ 73,896</u>	<u>\$ 56,232</u>	<u>\$ 1,221,499</u>	<u>\$ 309,021</u>



Special Revenue						
Yard Waste Disposal	Building Inspections	Community Development	Drug Law Enforcement	Library	Indigent Defense	Opioid Settlement
\$ 1,190,263	\$ 3,045,444	\$ -	\$ 24,736	\$ 1,118,514	\$ 230,799	\$ 88,198
-	145,248	5,167	-	-	51	284,730
247	-	-	-	212	-	-
-	-	-	-	-	-	-
-	-	145,444	-	-	-	-
-	-	1,540,986	-	-	-	-
-	-	-	-	-	-	-
714	5,127	-	-	-	-	-
<u>\$ 1,191,224</u>	<u>\$ 3,195,819</u>	<u>\$ 1,691,597</u>	<u>\$ 24,736</u>	<u>\$ 1,118,726</u>	<u>\$ 230,850</u>	<u>\$ 372,928</u>
\$ -	\$ -	\$ 103,409	\$ -	\$ -	\$ -	\$ -
55,430	3,499	47,202	-	25,137	34,977	-
-	28,040	-	-	-	-	-
-	215,966	-	-	-	145,197	-
<u>55,430</u>	<u>247,505</u>	<u>150,611</u>	<u>-</u>	<u>25,137</u>	<u>180,174</u>	<u>-</u>
-	67,104	1,540,986	-	-	-	273,134
714	5,127	-	-	-	-	-
1,135,080	2,876,083	-	24,736	1,093,589	50,676	99,794
-	-	-	-	-	-	-
<u>1,135,794</u>	<u>2,881,210</u>	<u>-</u>	<u>24,736</u>	<u>1,093,589</u>	<u>50,676</u>	<u>99,794</u>
<u>\$ 1,191,224</u>	<u>\$ 3,195,819</u>	<u>\$ 1,691,597</u>	<u>\$ 24,736</u>	<u>\$ 1,118,726</u>	<u>\$ 230,850</u>	<u>\$ 372,928</u>

continued...

CITY OF WYOMING, MICHIGAN

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects			Total
	City Center	Capital Improvement	Capital Projects Revolving	
Assets				
Pooled cash and investments	\$ 7,699,251	\$ 4,983,636	\$ 4,337,761	\$ 27,042,610
Accounts receivable, net	-	-	-	449,556
Taxes receivable	-	892	-	3,504
Special assessments receivable	-	-	236,631	384,897
Due from other governments	1,500,000	-	-	2,050,637
Loans receivable	-	-	-	1,540,986
Inventories	-	-	-	107,730
Prepays	-	5,519	-	19,255
Total assets	<u>\$ 9,199,251</u>	<u>\$ 4,990,047</u>	<u>\$ 4,574,392</u>	<u>\$ 31,599,175</u>
Liabilities				
Negative equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 103,409
Accounts payable	48,526	208,945	-	650,793
Deposits	-	-	-	28,040
Unearned revenue	-	-	-	361,163
Total liabilities	<u>48,526</u>	<u>208,945</u>	<u>-</u>	<u>1,143,405</u>
Deferred inflows of resources				
Unavailable revenue	-	-	236,631	2,266,121
Fund balances				
Nonspendable	-	5,519	-	126,985
Restricted	-	4,775,583	4,337,761	18,911,939
Assigned	9,150,725	-	-	9,150,725
Total fund balances	<u>9,150,725</u>	<u>4,781,102</u>	<u>4,337,761</u>	<u>28,189,649</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,199,251</u>	<u>\$ 4,990,047</u>	<u>\$ 4,574,392</u>	<u>\$ 31,599,175</u>

concluded

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue				
	Local Streets	Public Safety	Fire	Police	Sidewalk Snow Removal
Revenues					
Taxes	\$ -	\$ 3,157,707	\$ 1,890,795	\$ 3,152,865	\$ 528,362
Licenses and permits	28,257	-	-	-	-
Intergovernmental	2,387,713	-	-	-	-
Charges for services	23,807	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Special assessments	24,219	-	-	-	-
Loan repayments	-	-	-	-	-
Rental income	8,098	-	-	-	-
Investment earnings	41,353	12,302	7,534	38,816	8,850
Miscellaneous	22,829	-	-	-	-
Total revenues	2,536,276	3,170,009	1,898,329	3,191,681	537,212
Expenditures					
Current:					
Judicial	-	-	-	-	-
Public safety	-	3,252,626	1,934,163	3,473,975	-
Public works	2,991,464	-	-	-	472,970
Recreation and culture	-	-	-	-	-
Community and economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,991,464	3,252,626	1,934,163	3,473,975	472,970
Revenues over (under) expenditures	(455,188)	(82,617)	(35,834)	(282,294)	64,242
Other financing sources (uses)					
Transfers in	1,920,000	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	1,920,000	-	-	-	-
Net change in fund balances	1,464,812	(82,617)	(35,834)	(282,294)	64,242
Fund balances, beginning of year	1,508,802	156,513	92,066	1,503,793	244,779
Fund balances, end of year	\$ 2,973,614	\$ 73,896	\$ 56,232	\$ 1,221,499	\$ 309,021

Special Revenue						
Yard Waste Disposal	Building Inspections	Community Development	Drug Law Enforcement	Library	Indigent Defense	Opioid Settlement
\$ 1,095,573	\$ -	\$ -	\$ -	\$ 977,032	\$ -	\$ -
-	2,419,337	-	-	-	-	-
-	-	601,519	-	56,412	148,700	-
-	71,961	5,166	-	-	-	-
-	-	-	7,524	-	-	-
-	-	-	-	-	-	-
-	-	58,790	-	-	-	-
-	-	-	-	640	-	-
28,357	61,910	6,667	30	27,473	7,175	-
5,013	16,645	82,473	-	-	-	99,794
<u>1,128,943</u>	<u>2,569,853</u>	<u>754,615</u>	<u>7,554</u>	<u>1,061,557</u>	<u>155,875</u>	<u>99,794</u>
-	-	-	-	-	508,311	-
-	1,670,950	-	29,327	-	-	-
964,602	-	-	-	-	-	-
-	-	-	-	1,343,826	-	-
-	2,345	690,865	-	-	-	-
-	-	-	-	-	-	-
<u>964,602</u>	<u>1,673,295</u>	<u>690,865</u>	<u>29,327</u>	<u>1,343,826</u>	<u>508,311</u>	<u>-</u>
<u>164,341</u>	<u>896,558</u>	<u>63,750</u>	<u>(21,773)</u>	<u>(282,269)</u>	<u>(352,436)</u>	<u>99,794</u>
-	64,205	-	-	-	7,217	-
-	-	(64,205)	-	-	-	-
-	64,205	(64,205)	-	-	7,217	-
<u>164,341</u>	<u>960,763</u>	<u>(455)</u>	<u>(21,773)</u>	<u>(282,269)</u>	<u>(345,219)</u>	<u>99,794</u>
<u>971,453</u>	<u>1,920,447</u>	<u>455</u>	<u>46,509</u>	<u>1,375,858</u>	<u>395,895</u>	<u>-</u>
<u>\$ 1,135,794</u>	<u>\$ 2,881,210</u>	<u>\$ -</u>	<u>\$ 24,736</u>	<u>\$ 1,093,589</u>	<u>\$ 50,676</u>	<u>\$ 99,794</u>

continued...

CITY OF WYOMING, MICHIGAN

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2023**

	Capital Projects Funds			Total
	City Center	Capital Improvement	Capital Projects Revolving	
Revenues				
Taxes	\$ -	\$ 4,100,371	\$ -	\$ 14,902,705
Licenses and permits	-	-	-	2,447,594
Intergovernmental	1,500,000	-	-	4,694,344
Charges for services	-	46,244	-	147,178
Fines and forfeitures	-	-	-	7,524
Special assessments	-	-	8,693	32,912
Loan repayments	-	-	-	58,790
Rental income	-	-	-	8,738
Investment earnings	98,039	102,087	95,305	535,898
Miscellaneous	-	-	-	226,754
Total revenues	1,598,039	4,248,702	103,998	23,062,437
Expenditures				
Current:				
Judicial	-	-	-	508,311
Public safety	-	-	-	10,361,041
Public works	-	-	-	4,429,036
Recreation and culture	-	-	268,032	1,611,858
Community and economic development	-	-	-	693,210
Capital outlay	2,457,314	2,419,074	-	4,876,388
Total expenditures	2,457,314	2,419,074	268,032	22,479,844
Revenues over (under) expenditures	(859,275)	1,829,628	(164,034)	582,593
Other financing sources (uses)				
Transfers in	10,010,000	-	103,451	12,104,873
Transfers out	-	-	-	(64,205)
Total other financing sources (uses)	10,010,000	-	103,451	12,040,668
Net change in fund balances	9,150,725	1,829,628	(60,583)	12,623,261
Fund balances, beginning of year	-	2,951,474	4,398,344	15,566,388
Fund balances, end of year	\$ 9,150,725	\$ 4,781,102	\$ 4,337,761	\$ 28,189,649

concluded

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Local Streets Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Licenses and permits	\$ 20,000	\$ 20,000	\$ 28,257	\$ 8,257
Intergovernmental	2,470,608	2,470,608	2,387,713	(82,895)
Charges for services	15,000	15,000	23,807	8,807
Special assessments	13,610	13,610	24,219	10,609
Rental income	7,000	7,000	8,098	1,098
Investment earnings	12,930	12,930	41,353	28,423
Miscellaneous	16,500	16,500	22,829	6,329
Total revenues	<u>2,555,648</u>	<u>2,555,648</u>	<u>2,536,276</u>	<u>(19,372)</u>
Expenditures				
Current - public works:				
Street maintenance	1,460,902	4,190,287	1,899,635	(2,290,652)
Traffic services	310,232	309,172	228,728	(80,444)
Winter maintenance	592,883	715,557	653,967	(61,590)
Street administration	209,224	209,224	209,134	(90)
Total expenditures	<u>2,573,241</u>	<u>5,424,240</u>	<u>2,991,464</u>	<u>(2,432,776)</u>
Revenue over (under) expenditures	(17,593)	(2,868,592)	(455,188)	2,413,404
Other financing sources				
Transfers in	<u>-</u>	<u>1,920,000</u>	<u>1,920,000</u>	<u>-</u>
Net change in fund balance	(17,593)	(948,592)	1,464,812	2,413,404
Fund balance, beginning of year	<u>1,508,802</u>	<u>1,508,802</u>	<u>1,508,802</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,491,209</u>	<u>\$ 560,210</u>	<u>\$ 2,973,614</u>	<u>\$ 2,413,404</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
Public Safety Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 3,119,558	\$ 3,119,558	\$ 3,157,707	\$ 38,149
Investment earnings	7,600	7,600	12,302	4,702
Total revenues	3,127,158	3,127,158	3,170,009	42,851
Expenditures				
Current - public safety:				
Police	3,252,626	3,252,626	3,252,626	-
Net change in fund balance	(125,468)	(125,468)	(82,617)	42,851
Fund balance, beginning of year	156,513	156,513	156,513	-
Fund balance, end of year	\$ 31,045	\$ 31,045	\$ 73,896	\$ 42,851

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Fire Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 1,868,488	\$ 1,868,488	\$ 1,890,795	\$ 22,307
Investment earnings	4,400	4,400	7,534	3,134
Total revenues	1,872,888	1,872,888	1,898,329	25,441
Expenditures				
Current - public safety:				
Fire	1,934,163	1,934,163	1,934,163	-
Net change in fund balance	(61,275)	(61,275)	(35,834)	25,441
Fund balance, beginning of year	92,066	92,066	92,066	-
Fund balance, end of year	<u>\$ 30,791</u>	<u>\$ 30,791</u>	<u>\$ 56,232</u>	<u>\$ 25,441</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Police Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 3,114,329	\$ 3,114,329	\$ 3,152,865	\$ 38,536
Investment earnings	15,000	15,000	38,816	23,816
Total revenues	3,129,329	3,129,329	3,191,681	62,352
Expenditures				
Current - public safety:				
Police	3,473,975	3,473,975	3,473,975	-
Net change in fund balance	(344,646)	(344,646)	(282,294)	62,352
Fund balance, beginning of year	1,503,793	1,503,793	1,503,793	-
Fund balance, end of year	<u>\$ 1,159,147</u>	<u>\$ 1,159,147</u>	<u>\$ 1,221,499</u>	<u>\$ 62,352</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
Sidewalk Snow Removal Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 498,404	\$ 498,404	\$ 528,362	\$ 29,958
Investment earnings	3,700	3,700	8,850	5,150
Total revenues	<u>502,104</u>	<u>502,104</u>	<u>537,212</u>	<u>35,108</u>
Expenditures				
Current - public works:				
Administration	44,084	44,084	44,084	-
Snow removal	458,000	458,000	428,886	(29,114)
Total expenditures	<u>502,084</u>	<u>502,084</u>	<u>472,970</u>	<u>(29,114)</u>
Net change in fund balance	20	20	64,242	64,222
Fund balance, beginning of year	<u>244,779</u>	<u>244,779</u>	<u>244,779</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 244,799</u></u>	<u><u>\$ 244,799</u></u>	<u><u>\$ 309,021</u></u>	<u><u>\$ 64,222</u></u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Yard Waste Disposal Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 1,034,111	\$ 1,034,111	\$ 1,095,573	\$ 61,462
Investment earnings	10,000	10,000	28,357	18,357
Miscellaneous	5,000	5,000	5,013	13
Total revenues	<u>1,049,111</u>	<u>1,049,111</u>	<u>1,128,943</u>	<u>79,832</u>
Expenditures				
Current - public works:				
Administration	88,567	88,567	88,567	-
Yard waste disposal	1,125,241	1,186,485	876,035	(310,450)
Total expenditures	<u>1,213,808</u>	<u>1,275,052</u>	<u>964,602</u>	<u>(310,450)</u>
Net change in fund balance	(164,697)	(225,941)	164,341	390,282
Fund balance, beginning of year	<u>971,453</u>	<u>971,453</u>	<u>971,453</u>	<u>-</u>
Fund balance, end of year	<u>\$ 806,756</u>	<u>\$ 745,512</u>	<u>\$ 1,135,794</u>	<u>\$ 390,282</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
Building Inspections Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Licenses and permits	\$ 1,566,505	\$ 1,566,505	\$ 2,419,337	\$ 852,832
Charges for services	56,750	56,750	71,961	15,211
Investment earnings	16,000	16,000	61,910	45,910
Miscellaneous	8,000	8,000	16,645	8,645
Total revenues	<u>1,647,255</u>	<u>1,647,255</u>	<u>2,569,853</u>	<u>922,598</u>
Expenditures				
Current:				
Public safety:				
Permits	1,086,816	1,094,078	1,042,246	(51,832)
Code enforcement	383,093	384,900	390,472	5,572
Rental program	251,697	252,975	238,232	(14,743)
Total public safety	<u>1,721,606</u>	<u>1,731,953</u>	<u>1,670,950</u>	<u>(61,003)</u>
Community and economic development:				
Zoning and other programs	-	-	2,345	2,345
Total expenditures	<u>1,721,606</u>	<u>1,731,953</u>	<u>1,673,295</u>	<u>(58,658)</u>
Revenues over (under) expenditures	(74,351)	(84,698)	896,558	981,256
Other financing sources				
Transfers in	<u>55,000</u>	<u>55,000</u>	<u>64,205</u>	<u>9,205</u>
Net change in fund balance	(19,351)	(29,698)	960,763	990,461
Fund balance, beginning of year	<u>1,920,447</u>	<u>1,920,447</u>	<u>1,920,447</u>	-
Fund balance, end of year	<u>\$ 1,901,096</u>	<u>\$ 1,890,749</u>	<u>\$ 2,881,210</u>	<u>\$ 990,461</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
Community Development Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental	\$ 1,064,903	\$ 1,277,913	\$ 601,519	\$ (676,394)
Charges for services	7,100	7,100	5,166	(1,934)
Loan repayments	80,000	80,000	58,790	(21,210)
Investment earnings	12,000	12,000	6,667	(5,333)
Miscellaneous	60,000	60,000	82,473	22,473
Total revenues	1,224,003	1,437,013	754,615	(682,398)
Expenditures				
Current - community and economic development:				
Administration	114,473	114,035	105,860	(8,175)
Block grant activities	1,054,530	1,258,773	585,005	(673,768)
Total expenditures	1,169,003	1,372,808	690,865	(681,943)
Revenues over expenditures	55,000	64,205	63,750	(455)
Other financing uses				
Transfers out	(55,000)	(64,205)	(64,205)	-
Net change in fund balance	-	-	(455)	(455)
Fund balance, beginning of year	455	455	455	-
Fund balance, end of year	\$ 455	\$ 455	\$ -	\$ (455)

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
Drug Law Enforcement Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Fines and forfeitures	\$ -	\$ -	\$ 7,524	\$ 7,524
Investment earnings	-	-	30	30
Total revenues	-	-	7,554	7,554
Expenditures				
Current - public safety:				
Police	30,000	30,000	29,327	(673)
Net change in fund balance	(30,000)	(30,000)	(21,773)	8,227
Fund balance, beginning of year	46,509	46,509	46,509	-
Fund balance, end of year	<u>\$ 16,509</u>	<u>\$ 16,509</u>	<u>\$ 24,736</u>	<u>\$ 8,227</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Library Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 920,910	\$ 920,910	\$ 977,032	\$ 56,122
Intergovernmental	61,540	61,540	56,412	(5,128)
Rental income	-	-	640	640
Investment earnings	1,000	1,000	27,473	26,473
Total revenues	983,450	983,450	1,061,557	78,107
Expenditures				
Current - recreation and culture:				
Facilities maintenance	807,000	2,178,374	1,343,826	(834,548)
Net change in fund balance	176,450	(1,194,924)	(282,269)	912,655
Fund balance, beginning of year	1,375,858	1,375,858	1,375,858	-
Fund balance, end of year	<u>\$ 1,552,308</u>	<u>\$ 180,934</u>	<u>\$ 1,093,589</u>	<u>\$ 912,655</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

Indigent Defense Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental	\$ -	\$ 921,230	\$ 148,700	(772,530)
Investment earnings	-	-	7,175	7,175
Total revenues	-	921,230	155,875	(765,355)
Expenditures				
Current - judicial:				
Administration	-	1,024,815	508,311	(516,504)
Revenues over (under) expenditures	-	(103,585)	(352,436)	(248,851)
Other financing sources				
Transfers in	-	7,217	7,217	-
Net change in fund balance	-	(96,368)	(345,219)	(248,851)
Fund balance, beginning of year	395,895	395,895	395,895	-
Fund balance, end of year	<u>\$ 395,895</u>	<u>\$ 299,527</u>	<u>\$ 50,676</u>	<u>\$ (248,851)</u>

CITY OF WYOMING, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
 Opioid Settlement Fund
 For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Miscellaneous	\$ -	\$ -	\$ 99,794	\$ 99,794
Net change in fund balance	-	-	99,794	99,794
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,794</u>	<u>\$ 99,794</u>

CITY OF WYOMING, MICHIGAN

Internal Service Funds

The *motor pool fund* accounts for the City's major equipment and fleet of vehicles, used by other funds of the City in general operations. These funds are charged for use of the equipment and vehicles based on actual usage.

The *insurance funds* account for the City's employee benefits and liability insurance programs. With the exception of vision and life insurance, the City's insurance programs are self-funded. Certain insurance types are subject to reinsurance coverage for individual and aggregate claims over a specified level.

CITY OF WYOMING, MICHIGAN

Combining Statement of Net Position

Internal Service Funds
June 30, 2023

	Motor Pool	Insurance Funds		
		General Liability	Fleet	Property
Assets				
Current assets:				
Pooled cash and investments	\$ 7,787,498	\$ 1,667,324	\$ 577,072	\$ 439,930
Accounts receivable, net	341	-	-	-
Inventories	432,216	-	-	-
Prepays	-	121,893	20,964	93,074
Total current assets	8,220,055	1,789,217	598,036	533,004
Noncurrent assets:				
Restricted cash and cash equivalents	-	1,026,889	-	1,165,593
Capital assets not being depreciated	648,033	-	-	-
Capital assets being depreciated, net	8,408,086	-	-	-
Total noncurrent assets	9,056,119	1,026,889	-	1,165,593
Total assets	17,276,174	2,816,106	598,036	1,698,597
Deferred outflows of resources				
Deferred pension amounts	64,571	-	3,199	2,133
Deferred other postemployment benefit amounts	49,552	-	2,456	1,638
Total deferred outflows of resources	114,123	-	5,655	3,771
Liabilities				
Current liabilities:				
Accounts payable	65,867	149	592	116
Current portion of accrued liabilities	-	-	-	-
Current portion of long-term debt	12,781	-	-	-
Total current liabilities	78,648	149	592	116
Noncurrent liabilities:				
Advance from other funds	923,596	-	-	-
Accrued liabilities	-	309,791	126,836	-
Long-term debt, net of current portion	64,826	-	-	-
Net pension liability	192,445	-	9,538	6,358
Net other postemployment benefit liability	146,062	-	7,239	4,826
Total noncurrent liabilities	1,326,929	309,791	143,613	11,184
Total liabilities	1,405,577	309,940	144,205	11,300
Deferred inflows of resources				
Deferred pension amounts	1,392	-	69	46
Deferred other postemployment benefit amounts	19,736	-	978	652
Total deferred inflows of resources	21,128	-	1,047	698
Net position				
Investment in capital assets	9,056,119	-	-	-
Unrestricted	6,907,473	2,506,166	458,439	1,690,370
Total net position	\$ 15,963,592	\$ 2,506,166	\$ 458,439	\$ 1,690,370

Insurance Funds				
Life	Workers' Compensation	Health	Dental	Total
\$ 11,163	\$ 3,936,249	\$ 8,700,705	\$ 327,173	\$ 23,447,114
-	-	260	-	601
-	-	-	-	432,216
-	4,991	205,416	3,385	449,723
<u>11,163</u>	<u>3,941,240</u>	<u>8,906,381</u>	<u>330,558</u>	<u>24,329,654</u>
-	40,000	-	28,300	2,260,782
-	-	-	-	648,033
-	-	-	-	8,408,086
-	<u>40,000</u>	-	<u>28,300</u>	<u>11,316,901</u>
<u>11,163</u>	<u>3,981,240</u>	<u>8,906,381</u>	<u>358,858</u>	<u>35,646,555</u>
-	5,336	-	-	75,239
-	<u>4,093</u>	-	-	<u>57,739</u>
-	9,429	-	-	132,978
-	6,662	15,695	26,708	115,789
-	248,699	400,000	27,000	675,699
-	-	-	-	12,781
-	<u>255,361</u>	<u>415,695</u>	<u>53,708</u>	<u>804,269</u>
-	-	-	-	923,596
-	1,021,780	-	-	1,458,407
-	-	-	-	64,826
-	15,897	-	-	224,238
-	12,064	-	-	170,191
-	<u>1,049,741</u>	-	-	<u>2,841,258</u>
-	1,305,102	415,695	53,708	3,645,527
-	115	-	-	1,622
-	<u>1,630</u>	-	-	<u>22,996</u>
-	1,745	-	-	24,618
-	-	-	-	9,056,119
<u>11,163</u>	<u>2,683,822</u>	<u>8,490,686</u>	<u>305,150</u>	<u>23,053,269</u>
<u>\$ 11,163</u>	<u>\$ 2,683,822</u>	<u>\$ 8,490,686</u>	<u>\$ 305,150</u>	<u>\$ 32,109,388</u>

CITY OF WYOMING, MICHIGAN

Combining Statement of Revenues, Expenses

and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2023

	Insurance Funds			
	Motor Pool	General Liability	Fleet	Property
Operating revenues				
Charges for services	\$ 4,202,386	\$ 567,475	\$ 166,245	\$ 201,168
Operating expenses				
Administrative and general	113,405	421,246	64,283	266,962
Equipment and building operations	2,083,443	-	-	-
Depreciation	1,322,175	-	-	-
Insurance claims, premiums and contributions	-	138,765	219,102	(7,953)
Total operating expenses	3,519,023	560,011	283,385	259,009
Operating income (loss)	683,363	7,464	(117,140)	(57,841)
Nonoperating revenues (expenses)				
Investment earnings (loss)	157,696	67,174	14,026	43,708
Gain on sale of capital assets	170,195	-	-	-
Miscellaneous income	4,632	-	-	-
Total nonoperating revenues (expenses)	332,523	67,174	14,026	43,708
Change in net position	1,015,886	74,638	(103,114)	(14,133)
Net position, beginning of year	14,947,706	2,431,528	561,553	1,704,503
Net position, end of year	\$ 15,963,592	\$ 2,506,166	\$ 458,439	\$ 1,690,370



Insurance Funds				
Life	Workers' Compensation	Health	Dental	Total
\$ 29,374	\$ 700,502	\$ 9,845,783	\$ 379,091	\$ 16,092,024
30,743	120,169	550,971	50,306	1,618,085
-	-	-	-	2,083,443
-	-	-	-	1,322,175
-	(170,933)	7,235,184	332,700	7,746,865
30,743	(50,764)	7,786,155	383,006	12,770,568
(1,369)	751,266	2,059,628	(3,915)	3,321,456
222	(305,158)	(212,818)	6,949	(228,201)
-	-	-	-	170,195
-	-	-	-	4,632
222	(305,158)	(212,818)	6,949	(53,374)
(1,147)	446,108	1,846,810	3,034	3,268,082
12,310	2,237,714	6,643,876	302,116	28,841,306
\$ 11,163	\$ 2,683,822	\$ 8,490,686	\$ 305,150	\$ 32,109,388

CITY OF WYOMING, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2023

	Insurance Funds			
	Motor Pool	General Liability	Fleet	Property
Cash flows from operating activities				
Receipts from interfund services	\$ 4,207,056	\$ 567,475	\$ 166,245	\$ 201,168
Payments to vendors	(1,951,978)	(425,055)	(79,443)	(277,279)
Payments for personnel services	(563,739)	-	-	-
Benefit payments	-	(156,989)	(123,018)	(281)
Net cash provided by (used in) operating activities	<u>1,691,339</u>	<u>(14,569)</u>	<u>(36,216)</u>	<u>(76,392)</u>
Cash flows from capital and related financing activities				
Purchase of capital assets	(1,453,405)	-	-	-
Proceeds from sale of capital assets	407,532	-	-	-
Net cash used in capital and related financing activities	<u>(1,045,873)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities				
Interest received (net loss) on investments	157,696	67,174	14,026	43,708
Net increase (decrease) in cash and cash equivalents	<u>803,162</u>	<u>52,605</u>	<u>(22,190)</u>	<u>(32,684)</u>
Cash and cash equivalents, beginning of year	6,984,336	2,641,608	599,262	1,638,207
Cash and cash equivalents, end of year	<u>\$ 7,787,498</u>	<u>\$ 2,694,213</u>	<u>\$ 577,072</u>	<u>\$ 1,605,523</u>
Classified on the statement of net position				
Pooled cash and investments	\$ 7,787,498	\$ 1,667,324	\$ 577,072	\$ 439,930
Restricted cash and cash equivalents	-	1,026,889	-	1,165,593
Total cash and cash equivalents	<u>\$ 7,787,498</u>	<u>\$ 2,694,213</u>	<u>\$ 577,072</u>	<u>\$ 1,605,523</u>
Cash flows from operating activities				
Operating income (loss)	\$ 683,363	\$ 7,464	\$ (117,140)	\$ (57,841)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	1,322,175	-	-	-
Nonoperating revenue reported in operating activities for cash flow purposes	4,632	-	-	-
Change in:				
Accounts receivable	38	-	-	-
Inventories	(53,932)	-	-	-
Prepays	-	(3,809)	(7,666)	(10,433)
Accounts payable	(173,709)	-	(7,494)	116
Accrued liabilities	-	(18,224)	108,436	-
Compensated absences payable	1,380	-	-	-
Deferred outflows of resources related to the net pension liability	60,191	-	5,847	3,898
Net pension liability	(56,664)	-	(8,527)	(5,685)
Deferred inflows of resources related to the net pension liability	(857)	-	(94)	(62)
Deferred outflows of resources related to the net other postemployment benefit liability	52,200	-	4,923	3,282
Net other postemployment benefit liability	(46,098)	-	(6,696)	(4,464)
Deferred inflows of resources related to the net other postemployment benefit liability	(101,380)	-	(7,805)	(5,203)
Net cash provided by (used in) operating activities	<u>\$ 1,691,339</u>	<u>\$ (14,569)</u>	<u>\$ (36,216)</u>	<u>\$ (76,392)</u>

Insurance Funds				
Life	Workers' Compensation	Health	Dental	Total
\$ 29,374	\$ 704,872	\$ 9,845,523	\$ 379,091	\$ 16,100,804
(28,152)	(58,368)	(666,299)	(42,231)	(3,528,805)
-	-	-	-	(563,739)
-	(294,722)	(7,231,580)	(318,316)	(8,124,906)
1,222	351,782	1,947,644	18,544	3,883,354
-	-	-	-	(1,453,405)
-	-	-	-	407,532
-	-	-	-	(1,045,873)
222	(305,158)	(212,818)	6,949	(228,201)
1,444	46,624	1,734,826	25,493	2,609,280
9,719	3,929,625	6,965,879	329,980	23,098,616
<u>\$ 11,163</u>	<u>\$ 3,976,249</u>	<u>\$ 8,700,705</u>	<u>\$ 355,473</u>	<u>\$ 25,707,896</u>
\$ 11,163	\$ 3,936,249	\$ 8,700,705	\$ 327,173	\$ 23,447,114
-	40,000	-	28,300	2,260,782
<u>\$ 11,163</u>	<u>\$ 3,976,249</u>	<u>\$ 8,700,705</u>	<u>\$ 355,473</u>	<u>\$ 25,707,896</u>
\$ (1,369)	\$ 751,266	\$ 2,059,628	\$ (3,915)	\$ 3,321,456
-	-	-	-	1,322,175
-	-	-	-	4,632
-	4,370	(260)	-	4,148
-	-	-	-	(53,932)
2,591	70,007	(5,909)	(36)	44,745
-	(8,206)	(109,419)	8,111	(290,601)
-	(445,069)	3,604	14,384	(336,869)
-	-	-	-	1,380
-	9,745	-	-	79,681
-	(14,211)	-	-	(85,087)
-	(157)	-	-	(1,170)
-	8,205	-	-	68,610
-	(11,160)	-	-	(68,418)
-	(13,008)	-	-	(127,396)
<u>\$ 1,222</u>	<u>\$ 351,782</u>	<u>\$ 1,947,644</u>	<u>\$ 18,544</u>	<u>\$ 3,883,354</u>

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Custodial Funds

The *tax collection fund* accounts for the collection of real and personal property tax payments for the City and other taxing authorities within its geographical region. All funds collected in this fund are transferred to either the governmental funds of the City itself or to other local governments.

The *62A District Court fund* accounts for collections at the City's District Court and remittance of such monies to the governmental funds of the City itself, the State of Michigan, and other local governments. This fund also accounts for monies held on bond for specific individuals.

The *Kent County Dispatch Authority* (the "Authority") is a separate governmental entity created through an intergovernmental agreement between various local governments within Kent County, including the City of Wyoming. The Authority's assets are held in a fiduciary capacity by the City of Wyoming, who is responsible for maintaining the Authority's financial records. The Authority is not a component unit of the City of Wyoming or any of the other participating municipalities. Since the Authority's cash and investments are pooled with those of the City of Wyoming, the balance as of the City's fiscal year end is reported in a fiduciary fund. The Kent County Dispatch Authority is subject to its own independent audit on its fiscal year-end of December 31.

The *Greater Wyoming Community Resource Alliance* (GWCRA) is a not-for-profit corporation organized under Section 501(c)(3) of the Internal Revenue Code for the purpose of community and individual citizens' enhancement. GWCRA expressed purpose is to benefit the City of Wyoming and its citizens by combating community deterioration through the provision of programs that shall impact the infrastructure of public properties (i.e., parks); community funded recreation, leisure and educational programs; and support of local Police and Fire Department staff through benevolence funds.

CITY OF WYOMING, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds
 June 30, 2023

	Tax Collection	62A District Court	Kent County Dispatch Authority	Community Resource Alliance	Total
Assets					
Pooled cash and investments	\$ 22,587	\$ 119,782	\$ 14,897,154	\$ 108,616	\$ 15,148,139
Accounts receivable, net	-	-	37,248	-	37,248
Total assets	<u>22,587</u>	<u>119,782</u>	<u>14,934,402</u>	<u>108,616</u>	<u>15,185,387</u>
Liabilities					
Due to other organizations and other governments	<u>5,928</u>	<u>119,782</u>	<u>-</u>	<u>1,128</u>	<u>126,838</u>
Net position					
Restricted for:					
Other organizations and other governments	<u>\$ 16,659</u>	<u>\$ -</u>	<u>\$ 14,934,402</u>	<u>\$ 107,488</u>	<u>\$ 15,058,549</u>

CITY OF WYOMING, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Year Ended June 30, 2023

	Tax Collection	62A District Court	Kent County Dispatch Authority	Community Resource Alliance	Total
Additions					
Property taxes	\$ 91,865,312	\$ -	\$ -	\$ -	\$ 91,865,312
District court collections	-	482,867	-	-	482,867
911 surcharges	-	-	8,091,559	-	8,091,559
Donations	-	-	-	64,221	64,221
Investment earnings (loss)	(58)	-	318,455	2,372	320,769
Miscellaneous	-	-	145,609	10,000	155,609
Total additions	91,865,254	482,867	8,555,623	76,593	100,980,337
Deductions					
Property taxes distributions	91,862,054	-	-	-	91,862,054
District court distributions	-	482,867	-	-	482,867
Kent county dispatch authority distributions	-	-	5,849,582	-	5,849,582
Community resource alliance distributions	-	-	-	70,623	70,623
Total deductions	91,862,054	482,867	5,849,582	70,623	98,265,126
Change in net position	3,200	-	2,706,041	5,970	2,715,211
Net position, beginning of year	13,459	-	12,228,361	101,518	12,343,338
Net position, end of year	\$ 16,659	\$ -	\$ 14,934,402	\$ 107,488	\$ 15,058,549

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Component Units

The *Downtown Development Authority* is a component unit of the City which provides funding through property tax captures to support economic development and revitalize the community.

The *Brownfield Redevelopment Authority* is a component unit of the City which provides funding through property tax captures to revitalize environmentally distressed areas in the City.

CITY OF WYOMING, MICHIGAN

Statement of Net Position and Governmental Fund Balance Sheet

Downtown Development Authority Component Unit

June 30, 2023

	General Fund	Adjustments	Statement of Net Position
Assets			
Pooled cash and investments	\$ 703,495	\$ -	\$ 703,495
Capital assets not being depreciated	-	44,958	44,958
Total assets	<u>\$ 703,495</u>	<u>44,958</u>	<u>748,453</u>
Liabilities			
Accounts payable	\$ 3,526	-	3,526
Fund balance			
Unassigned	699,969	(699,969)	-
Total liabilities and fund balance	<u>\$ 703,495</u>		
Net position			
Investment in capital assets		44,958	44,958
Unrestricted		699,969	699,969
Total net position		<u>\$ 44,958</u>	<u>\$ 744,927</u>

CITY OF WYOMING, MICHIGAN

Statement of Activities and Governmental Fund Revenues,

Expenditures and Change in Fund Balance
Downtown Development Authority Component Unit
For the Year Ended June 30, 2023

	General Fund	Adjustments	Statement of Activities
Revenues			
Property taxes	\$ 255,825	\$ -	\$ 255,825
Unrestricted investment earnings	12,647	-	12,647
Total revenues	268,472	-	268,472
Expenditures / expenses			
Community and economic development	65,038	-	65,038
Changes in fund balance / net position	203,434	-	203,434
Fund balance / net position, beginning of year	496,535	44,958	541,493
Fund balance / net position, end of year	<u>\$ 699,969</u>	<u>\$ 44,958</u>	<u>\$ 744,927</u>

CITY OF WYOMING, MICHIGAN

Statement of Net Position and Governmental Fund Balance Sheet

Brownfield Redevelopment Authority Component Unit

June 30, 2023

	General Fund	Adjustments	Statement of Net Position
Assets			
Accounts receivable, net	\$ 119,712	\$ -	\$ 119,712
Loans receivable	4,000,000	-	4,000,000
Land held for resale	1,969,334	-	1,969,334
Total assets	<u>\$ 6,089,046</u>	<u>-</u>	<u>6,089,046</u>
Liabilities			
Negative equity in pooled cash and investments	\$ 1,150,494	-	1,150,494
Accounts payable	26	-	26
Due to primary government	2,119,389	-	2,119,389
Bonds, notes and other long-term liabilities:			
Due within one year	-	11,711	11,711
Due in more than one year	-	108,001	108,001
Total liabilities	3,269,909	119,712	3,389,621
Deferred inflows of resources			
Unavailable revenue	119,712	(119,712)	-
Fund balance			
Unassigned	<u>2,699,425</u>	<u>(2,699,425)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,089,046</u>		
Net position			
Unrestricted		<u>\$ 2,699,425</u>	<u>\$ 2,699,425</u>

CITY OF WYOMING, MICHIGAN

Statement of Activities and Governmental Fund Revenues,

Expenditures and Change in Fund Balance
Brownfield Redevelopment Authority Component Unit
For the Year Ended June 30, 2023

	General Fund	Adjustments	Statement of Activities
Revenues			
Property taxes	\$ 16,508	\$ -	\$ 16,508
Unrestricted investment loss	(19,697)	-	(19,697)
Total revenues	(3,189)	-	(3,189)
Expenditures / expenses			
Community and economic development	14,683	-	14,683
Changes in fund balance / net position	(17,872)	-	(17,872)
Fund balance / net position, beginning of year	2,717,297	-	2,717,297
Fund balance / net position, end of year	<u>\$ 2,699,425</u>	<u>\$ -</u>	<u>\$ 2,699,425</u>

This page intentionally left blank.

STATISTICAL SECTION

This page intentionally left blank.

CITY OF WYOMING, MICHIGAN

Statistical Section Table of Contents

This part of the City’s Annual Comprehensive Financial Report presents detailed information to assist the user in understanding what the financial statements, note disclosures and required supplementary information say about the overall economic condition of the City of Wyoming, Michigan.

		<u>Page</u>
Financial Trends Tables 1 - 5	These schedules contain trend information to help the reader understand and evaluate how the City’s financial condition, performance and well-being have changed over time.	180
Revenue Capacity Tables 6 - 10	These schedules contain information to help the reader assess the City’s ability to generate its most significant local revenue source, the property tax.	194
Debt Capacity Tables 11 – 15	These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and its ability to issue additional debt in the future.	202
Demographic and Economic Information Tables 16 - 17	These schedules present various demographic and economic indicators to help the reader understand the environment within which the City operates and how they affect the City’s financial activities.	210
Operating Information Tables 18 - 21	These schedules contain information about the City’s operations and resources to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	212

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

CITY OF WYOMING, MICHIGAN

Table 1 - Net Position by Component

Last Ten Fiscal Years
Unaudited

	June 30,			
	2014 ⁽¹⁾	2015	2016	2017 ⁽²⁾
Governmental activities				
Net investment in capital assets	\$ 94,151,189	\$ 108,675,977	\$ 109,899,191	\$ 112,779,191
Restricted	19,090,828	14,892,294	17,610,658	17,099,023
Unrestricted (deficit)	9,888,862	(10,412,174)	(23,355,601)	(31,790,592)
Total governmental activities	<u>123,130,879</u>	<u>113,156,097</u>	<u>104,154,248</u>	<u>98,087,622</u>
Business-type activities				
Net investment in capital assets	125,490,453	127,157,590	129,416,656	128,487,918
Restricted	7,963,182	7,416,440	8,046,678	8,237,606
Unrestricted	32,145,995	29,642,220	26,737,479	27,857,040
Total business-type activities	<u>165,599,630</u>	<u>164,216,250</u>	<u>164,200,813</u>	<u>164,582,564</u>
Primary government				
Net investment in capital assets	219,641,642	235,833,567	239,315,847	241,267,109
Restricted	27,054,010	22,308,734	25,657,336	25,336,629
Unrestricted (deficit)	42,034,857	19,230,046	3,381,878	(3,933,552)
Total primary government	<u>\$ 288,730,509</u>	<u>\$ 277,372,347</u>	<u>\$ 268,355,061</u>	<u>\$ 262,670,186</u>

⁽¹⁾ GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2014. This resulted in presentation of the City's net pension liability on the statement of net position. Prior years were not restated.

⁽²⁾ GASB Statement No. 75 was implemented for the fiscal year ended June 30, 2017. This resulted in presentation of the City's net other postemployment benefit liability on the statement of net position. Prior years were not restated.

Source: City of Wyoming Annual Comprehensive Financial Reports



June 30,					
2018	2019	2020	2021	2022	2023
\$ 116,160,777	\$ 122,746,059	\$ 127,884,191	\$ 131,837,839	\$ 134,840,550	\$ 137,176,312
17,498,725	17,144,376	18,484,530	20,001,358	26,825,526	31,846,333
(29,763,492)	(25,164,287)	(17,353,657)	816,090	5,173,189	20,877,759
<u>103,896,010</u>	<u>114,726,148</u>	<u>129,015,064</u>	<u>152,655,287</u>	<u>166,839,265</u>	<u>189,900,404</u>
129,921,017	132,376,783	136,142,209	143,959,306	156,807,132	160,015,609
8,425,271	8,760,877	9,074,464	4,816,500	4,010,261	4,010,261
21,694,601	27,486,284	28,923,426	36,082,007	36,883,863	46,072,037
<u>160,040,889</u>	<u>168,623,944</u>	<u>174,140,099</u>	<u>184,857,813</u>	<u>197,701,256</u>	<u>210,097,907</u>
246,081,794	255,122,842	264,026,400	275,797,145	291,647,682	297,191,921
25,923,996	25,905,253	27,558,994	24,817,858	30,835,787	35,856,594
(8,068,891)	2,321,997	11,569,769	36,898,097	42,057,052	66,949,796
<u>\$ 263,936,899</u>	<u>\$ 283,350,092</u>	<u>\$ 303,155,163</u>	<u>\$ 337,513,100</u>	<u>\$ 364,540,521</u>	<u>\$ 399,998,311</u>

CITY OF WYOMING, MICHIGAN

Table 2 - Changes in Net Position

Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
Expenses				
Governmental activities:				
General government	\$ 3,784,961	\$ 4,874,428	\$ 4,445,268	\$ 3,463,171
Legislative	209,041	198,800	172,730	190,239
Judicial	2,047,119	2,920,330	3,190,103	2,909,210
Public safety	24,014,872	25,917,728	28,720,719	26,765,553
Public works	12,866,295	10,022,402	11,007,416	11,482,018
Health and welfare	143,266	159,344	38,973	49,533
Recreation and culture	4,957,110	8,125,915	8,190,795	7,099,866
Community and economic development	1,127,502	1,060,557	1,244,883	1,031,964
Interest expense	802,346	410,966	131,793	119,565
Total governmental activities	49,952,512	53,690,470	57,142,680	53,111,119
Business-type activities:				
Sewer	17,619,928	16,393,374	17,162,835	16,594,916
Water	21,007,919	19,532,888	20,217,508	19,708,359
Total business-type activities	38,627,847	35,926,262	37,380,343	36,303,275
Total expenses	88,580,359	89,616,732	94,523,023	89,414,394
Program revenues (see Table 3)				
Governmental activities:				
Charges for services:				
Public safety	59,881	60,428	109,998	205,204
Public works	2,160,652	1,940,860	2,238,170	2,138,262
Recreation and culture	410,020	470,683	484,090	453,332
Other activities	4,391,825	3,737,099	2,488,770	2,219,511
Operating grants and contributions	8,087,107	8,265,805	9,289,294	8,855,881
Capital grants and contributions	433,825	3,111,895	1,332,437	269,944
Total governmental activities	15,543,310	17,586,770	15,942,759	14,142,134
Business-type activities:				
Charges for services:				
Sewer	15,951,214	16,721,342	17,602,063	17,458,895
Water	19,718,355	17,328,200	17,756,371	17,720,972
Operating grants and contributions	833,049	611,791	1,533,801	614,131
Capital grants and contributions	103,360	493,653	472,671	695,695
Total business-type activities	36,605,978	35,154,986	37,364,906	36,489,693
Total primary government	52,149,288	52,741,756	53,307,665	50,631,827



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
\$ (1,065,966)	\$ 774,588	\$ 2,307,285	\$ 1,185,786	\$ 1,733,337	\$ 3,520,139
157,906	139,939	174,234	165,675	305,344	226,969
973,995	1,633,835	2,215,389	2,063,184	2,530,492	2,801,317
10,522,104	22,202,780	22,055,807	16,335,043	21,047,126	26,164,707
6,037,358	12,674,915	10,256,511	9,058,530	10,730,534	13,894,341
654,700	435,177	413,387	-	-	-
3,947,708	6,818,226	5,054,203	4,602,200	5,537,059	6,473,991
586,332	1,095,079	786,868	857,349	1,090,882	2,056,877
107,792	88,921	-	-	-	-
<u>21,921,929</u>	<u>45,863,460</u>	<u>43,263,684</u>	<u>34,267,767</u>	<u>42,974,774</u>	<u>55,138,341</u>
13,866,095	15,193,110	16,812,877	16,399,036	16,991,333	19,418,920
<u>17,423,325</u>	<u>17,930,082</u>	<u>18,362,329</u>	<u>17,898,624</u>	<u>18,019,222</u>	<u>18,472,118</u>
<u>31,289,420</u>	<u>33,123,192</u>	<u>35,175,206</u>	<u>34,297,660</u>	<u>35,010,555</u>	<u>37,891,038</u>
<u>53,211,349</u>	<u>78,986,652</u>	<u>78,438,890</u>	<u>68,565,427</u>	<u>77,985,329</u>	<u>93,029,379</u>
72,804	118,793	66,383	66,495	102,192	5,779
2,149,978	2,368,048	2,845,876	2,471,066	2,795,880	3,705,513
440,852	424,764	278,157	267,072	380,070	373,428
2,261,941	2,145,026	1,606,971	1,672,558	1,639,446	1,616,394
10,737,661	12,583,556	11,111,989	16,320,087	13,484,068	14,227,356
397,359	2,090,719	3,114,000	2,064,466	2,718,710	3,654,255
<u>16,060,595</u>	<u>19,730,906</u>	<u>19,023,376</u>	<u>22,861,744</u>	<u>21,120,366</u>	<u>23,582,725</u>
18,034,496	19,249,969	19,841,835	20,106,812	20,852,891	24,361,642
17,470,281	17,251,492	17,853,514	19,051,007	19,465,657	22,664,518
789,772	2,056,571	1,091,903	792,327	719,335	1,207,547
126,793	3,148,215	1,513,174	1,992,494	5,110,623	2,053,982
<u>36,421,342</u>	<u>41,706,247</u>	<u>40,300,426</u>	<u>41,942,640</u>	<u>46,148,506</u>	<u>50,287,689</u>
<u>52,481,937</u>	<u>61,437,153</u>	<u>59,323,802</u>	<u>64,804,384</u>	<u>67,268,872</u>	<u>73,870,414</u>

continued...

CITY OF WYOMING, MICHIGAN

Table 2 - Changes in Net Position

Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
Net (expense)/revenue				
Governmental activities	\$ (34,409,202)	\$ (36,103,700)	\$ (41,199,921)	\$ (38,968,985)
Business-type activities	<u>(2,021,869)</u>	<u>(771,276)</u>	<u>(15,437)</u>	<u>186,418</u>
Total primary government	<u>(36,431,071)</u>	<u>(36,874,976)</u>	<u>(41,215,358)</u>	<u>(38,782,567)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	22,704,522	23,388,173	24,227,209	24,985,533
Coronavirus State and Local Fiscal Recovery funds	-	-	-	-
Unrestricted grants and contributions	7,032,807	7,333,094	7,286,340	7,538,608
Unrestricted investment earnings (loss)	395,275	353,475	515,962	32,660
Gain on sale of capital assets	209,344	130,903	163,993	343,886
Other revenues	64,132	32,100	4,568	687
Transfers - internal activities	-	-	-	985
Total governmental activities	<u>30,406,080</u>	<u>31,237,745</u>	<u>32,198,072</u>	<u>32,902,359</u>
Business-type activities:				
Gain on sale of capital assets	-	152,905	-	196,318
Transfers - internal activities	-	-	-	(985)
Extraordinary item	(508,047)	-	-	-
Total business-type activities	<u>(508,047)</u>	<u>152,905</u>	<u>-</u>	<u>195,333</u>
Total primary government	<u>29,898,033</u>	<u>31,390,650</u>	<u>32,198,072</u>	<u>33,097,692</u>
Change in net position				
Governmental activities	(4,003,122)	(4,865,955)	(9,001,849)	(6,066,626)
Business-type activities	<u>(2,529,916)</u>	<u>(618,371)</u>	<u>(15,437)</u>	<u>381,751</u>
Total primary government	<u>\$ (6,533,038)</u>	<u>\$ (5,484,326)</u>	<u>\$ (9,017,286)</u>	<u>\$ (5,684,875)</u>

Source: City of Wyoming Annual Comprehensive Financial Reports



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
\$ (5,861,334)	\$ (26,132,554)	\$ (24,240,308)	\$ (11,406,023)	\$ (21,854,408)	\$ (31,555,616)
<u>5,131,922</u>	<u>8,583,055</u>	<u>5,125,220</u>	<u>7,644,980</u>	<u>11,137,951</u>	<u>12,396,651</u>
<u>(729,412)</u>	<u>(17,549,499)</u>	<u>(19,115,088)</u>	<u>(3,761,043)</u>	<u>(10,716,457)</u>	<u>(19,158,965)</u>
26,435,566	27,504,085	28,490,266	29,769,159	31,138,123	33,150,283
-	-	-	-	-	10,714,533
7,696,401	7,935,126	7,782,199	8,715,429	10,017,239	9,848,123
97,448	1,331,699	2,552,776	(626,996)	(3,418,874)	352,076
134,155	189,316	93,338	156,751	3,317	174,180
16,211	2,466	1,580	104,637	4,073	377,560
-	-	(390,935)	(3,072,734)	(1,705,492)	-
<u>34,379,781</u>	<u>36,962,692</u>	<u>38,529,224</u>	<u>35,046,246</u>	<u>36,038,386</u>	<u>54,616,755</u>
-	-	-	-	-	-
-	-	390,935	3,072,734	1,705,492	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>390,935</u>	<u>3,072,734</u>	<u>1,705,492</u>	<u>-</u>
<u>34,379,781</u>	<u>36,962,692</u>	<u>38,920,159</u>	<u>38,118,980</u>	<u>37,743,878</u>	<u>54,616,755</u>
28,518,447	10,830,138	14,288,916	23,640,223	14,183,978	23,061,139
<u>5,131,922</u>	<u>8,583,055</u>	<u>5,516,155</u>	<u>10,717,714</u>	<u>12,843,443</u>	<u>12,396,651</u>
<u>\$ 33,650,369</u>	<u>\$ 19,413,193</u>	<u>\$ 19,805,071</u>	<u>\$ 34,357,937</u>	<u>\$ 27,027,421</u>	<u>\$ 35,457,790</u>

concluded

CITY OF WYOMING, MICHIGAN

Table 3 - Program Revenues by Function / Program

Last Ten Fiscal Years
Unaudited

Function / Program	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
Governmental activities:				
General government	\$ 2,222,939	\$ 1,856,984	\$ 750,880	\$ 506,905
Judicial	2,229,307	1,973,373	1,842,375	1,819,857
Public safety	1,079,723	678,276	682,648	753,278
Public works	7,809,493	10,598,437	9,802,690	8,534,416
Health and welfare	124,670	47,652	-	-
Recreation and culture	1,156,074	1,913,371	2,079,639	2,010,273
Community and economic development	921,104	518,677	784,527	517,405
Total governmental activities	<u>15,543,310</u>	<u>17,586,770</u>	<u>15,942,759</u>	<u>14,142,134</u>
Business-type activities:				
Sewer	16,183,706	17,159,549	17,902,369	17,827,651
Water	20,422,272	17,995,437	19,462,537	18,662,042
Total business-type activities	<u>36,605,978</u>	<u>35,154,986</u>	<u>37,364,906</u>	<u>36,489,693</u>
Total primary government	<u>\$ 52,149,288</u>	<u>\$ 52,741,756</u>	<u>\$ 53,307,665</u>	<u>\$ 50,631,827</u>

Source: City of Wyoming Annual Comprehensive Financial Reports



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
546,452	\$ 730,788	\$ 605,436	\$ 543,671	\$ 648,563	\$ 2,085,731
1,875,379	1,955,404	1,702,809	1,840,162	1,908,662	1,707,621
660,925	828,537	523,371	4,651,864	2,325,233	1,051,751
10,424,846	13,369,102	14,058,497	13,674,657	13,784,137	16,390,123
-	-	-	-	-	-
1,920,477	2,071,736	1,834,794	1,618,772	1,622,228	1,653,914
632,516	775,339	298,469	532,618	831,543	693,585
<u>16,060,595</u>	<u>19,730,906</u>	<u>19,023,376</u>	<u>22,861,744</u>	<u>21,120,366</u>	<u>23,582,725</u>
18,559,405	21,818,812	20,856,828	20,733,217	21,459,566	25,323,649
17,861,937	19,887,435	19,443,598	21,209,423	24,688,940	24,964,040
<u>36,421,342</u>	<u>41,706,247</u>	<u>40,300,426</u>	<u>41,942,640</u>	<u>46,148,506</u>	<u>50,287,689</u>
<u>\$ 52,481,937</u>	<u>\$ 61,437,153</u>	<u>\$ 59,323,802</u>	<u>\$ 64,804,384</u>	<u>\$ 67,268,872</u>	<u>\$ 73,870,414</u>

CITY OF WYOMING, MICHIGAN

Table 4 - Fund Balances - Governmental Funds

Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
General fund:				
Nonspendable	\$ 40,285	\$ 98,154	\$ 32,905	\$ 52,210
Restricted	-	22,544	29,204	20,804
Assigned	7,397	380,928	-	-
Unassigned	12,759,873	6,727,474	7,440,121	8,743,221
Total general fund	<u>12,807,555</u>	<u>7,229,100</u>	<u>7,502,230</u>	<u>8,816,235</u>
All other governmental funds:				
Nonspendable	279,577	426,886	214,057	203,770
Restricted	14,928,631	9,788,858	13,961,940	13,694,643
Assigned	11,103	-	-	-
Total all other governmental funds	<u>15,219,311</u>	<u>10,215,744</u>	<u>14,175,997</u>	<u>13,898,413</u>
Total governmental funds	<u>\$ 28,026,866</u>	<u>\$ 17,444,844</u>	<u>\$ 21,678,227</u>	<u>\$ 22,714,648</u>

Source: City of Wyoming Annual Comprehensive Financial Reports



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
\$ 29,865	\$ 100,828	\$ 114,442	\$ 135,221	\$ 167,524	\$ 182,131
19,279	30,613	43,315	34,149	60,474	10,538
-	1,350,428	2,277,469	116,188	811,535	-
10,145,742	10,910,702	10,963,060	17,154,922	13,986,577	18,413,918
<u>10,194,886</u>	<u>12,392,571</u>	<u>13,398,286</u>	<u>17,440,480</u>	<u>15,026,110</u>	<u>18,606,587</u>
165,981	174,733	305,404	415,731	484,626	481,696
14,456,639	14,359,327	15,956,524	17,456,214	24,152,691	29,087,978
-	-	-	-	-	9,150,725
<u>14,622,620</u>	<u>14,534,060</u>	<u>16,261,928</u>	<u>17,871,945</u>	<u>24,637,317</u>	<u>38,720,399</u>
<u>\$ 24,817,506</u>	<u>\$ 26,926,631</u>	<u>\$ 29,660,214</u>	<u>\$ 35,312,425</u>	<u>\$ 39,663,427</u>	<u>\$ 57,326,986</u>

CITY OF WYOMING, MICHIGAN

Table 5 - Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
Revenues				
Taxes (see Table 6)	\$ 22,704,522	\$ 23,388,173	\$ 24,227,209	\$ 24,985,533
Licenses and permits	2,547,147	2,832,213	3,151,952	3,052,380
Intergovernmental	13,903,176	14,221,726	16,156,536	15,274,306
Charges for services	888,993	572,074	548,898	469,462
Fines and forfeitures	2,138,194	1,827,511	1,661,112	1,744,366
Special assessments	530,357	420,797	448,528	357,254
Rental income	1,707,862	7,232,597	154,583	118,924
Investment earnings	373,128	336,896	429,377	3,813
Miscellaneous	700,392	986,799	834,656	612,773
Total revenues	45,493,771	51,818,786	47,612,851	46,618,811
Expenditures				
Current:				
Legislative	209,011	198,800	171,697	190,239
Judicial	1,852,137	2,127,963	2,198,827	2,240,700
General government	2,729,596	4,029,876	1,759,328	1,134,464
Public safety	20,994,552	26,054,004	21,910,266	22,153,341
Public works	7,011,334	6,874,097	7,732,567	8,713,170
Health and welfare	141,545	146,637	38,973	49,533
Recreation and culture	4,695,113	5,966,141	5,985,223	6,126,384
Community and economic development	1,196,802	882,087	999,114	844,284
Debt service:				
Principal	3,305,000	11,095,000	480,000	495,000
Interest and fiscal charges	759,281	671,084	129,864	117,806
Capital outlay	3,834,041	4,517,476	1,634,932	3,508,796
Total expenditures	46,728,412	62,563,165	43,040,791	45,573,717
Revenues over (under) expenditures	(1,234,641)	(10,744,379)	4,572,060	1,045,094



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
\$ 26,435,566	\$ 27,504,085	\$ 28,490,266	\$ 29,769,159	\$ 31,138,123	\$ 33,150,283
2,937,458	2,942,231	3,160,188	3,117,495	3,058,239	3,776,099
17,269,239	18,921,355	17,754,493	23,818,015	22,345,729	34,674,385
532,751	637,028	466,314	502,450	637,822	586,548
1,792,021	1,619,618	1,309,949	1,256,568	1,208,551	1,189,198
369,908	399,902	490,185	67,353	230,936	257,009
96,206	117,442	114,340	113,122	96,792	112,916
61,162	1,216,609	687,961	526,049	450,907	1,230,386
650,434	670,627	685,672	536,879	606,606	979,404
<u>50,144,745</u>	<u>54,028,897</u>	<u>53,159,368</u>	<u>59,707,090</u>	<u>59,773,705</u>	<u>75,956,228</u>
157,906	139,939	174,234	165,675	305,344	226,969
2,372,500	2,467,481	2,579,639	2,714,988	3,192,782	2,990,625
2,329,925	2,727,368	3,163,934	3,096,250	3,162,651	3,935,467
22,328,412	23,255,006	23,321,079	24,748,779	26,326,597	26,751,558
11,789,642	11,201,526	11,231,587	10,794,161	9,521,178	11,331,723
654,700	435,177	413,387	-	-	-
6,226,087	5,823,650	6,841,463	6,928,154	7,316,791	6,936,236
955,001	1,305,233	896,024	1,050,102	1,401,342	1,247,688
425,000	2,210,000	-	-	-	-
104,846	91,713	-	-	-	-
706,272	2,180,256	1,420,198	1,513,769	2,451,223	4,876,388
<u>48,050,291</u>	<u>51,837,349</u>	<u>50,041,545</u>	<u>51,011,878</u>	<u>53,677,908</u>	<u>58,296,654</u>
<u>2,094,454</u>	<u>2,191,548</u>	<u>3,117,823</u>	<u>8,695,212</u>	<u>6,095,797</u>	<u>17,659,574</u>

continued...

CITY OF WYOMING, MICHIGAN

Table 5 - Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
Other financing sources (uses)				
Proceeds from sale of capital assets	\$ 3,110	\$ -	\$ 35	\$ 855
Insurance recoveries	-	162,357	-	-
Transfers in	2,535,041	4,721,509	938,888	1,814,407
Transfers out	(2,535,041)	(4,721,509)	(1,277,600)	(1,823,935)
Total other financing sources (uses)	<u>3,110</u>	<u>162,357</u>	<u>(338,677)</u>	<u>(8,673)</u>
Net change in fund balances	<u>\$ (1,231,531)</u>	<u>\$ (10,582,022)</u>	<u>\$ 4,233,383</u>	<u>\$ 1,036,421</u>
Debt service as a percentage of noncapital expenditures	9.1%	20.5%	1.5%	1.5%

Source: City of Wyoming Annual Comprehensive Financial Reports



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
\$ 8,404	\$ 10,174	\$ 6,695	\$ 29,733	\$ 7,299	\$ 3,985
-	-	-	-	-	-
2,255,958	3,208,720	2,487,161	2,593,154	5,544,163	22,104,873
(2,255,958)	(3,301,317)	(2,878,096)	(5,665,888)	(7,296,257)	(22,104,873)
<u>8,404</u>	<u>(82,423)</u>	<u>(384,240)</u>	<u>(3,043,001)</u>	<u>(1,744,795)</u>	<u>3,985</u>
<u>\$ 2,102,858</u>	<u>\$ 2,109,125</u>	<u>\$ 2,733,583</u>	<u>\$ 5,652,211</u>	<u>\$ 4,351,002</u>	<u>\$ 17,663,559</u>
1.3%	5.1%	0.0%	0.0%	0.0%	0.0%
					concluded

CITY OF WYOMING, MICHIGAN

Table 6 - Tax Revenues by Source - Governmental Funds

Last Ten Fiscal Years
 Unaudited

Fiscal Year	Tax Year	Real Property	Personal Property *	Total Levied	Admin Fees	Delinquent Taxes and Adjustments	Total
2014	2013	\$ 19,116,660	\$ 2,778,571	\$ 21,895,231	\$ 848,204	\$ (38,913)	\$ 22,704,522
2015	2014	19,670,003	2,872,171	22,542,174	869,498	(23,499)	23,388,173
2016	2015	20,326,379	2,978,142	23,304,521	905,527	17,161	24,227,209
2017	2016	20,966,492	3,023,345	23,989,837	922,859	72,837	24,985,533
2018	2017	22,038,752	3,550,240	25,588,992	967,634	(121,060)	26,435,566
2019	2018	22,924,790	3,275,607	26,200,397	1,004,129	299,559	27,504,085
2020	2019	23,933,494	3,239,750	27,173,244	1,051,891	265,131	28,490,266
2021	2020	24,997,994	3,349,501	28,347,495	1,109,298	312,366	29,769,159
2022	2021	26,001,678	3,558,797	29,560,475	1,152,749	424,899	31,138,123
2023	2022	27,549,495	3,637,680	31,187,175	1,228,038	735,070	33,150,283

Source: City of Wyoming Treasurer's Office - Final Roll on March 1 of each year

* Beginning in fiscal year 2017, personal property tax reimbursement payments were received due to the Local Community Stabilization Authority (LCSA) Act, 2017 Public Act 86. These payments have been included in this column.

CITY OF WYOMING, MICHIGAN

Table 7 - Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years (Reported in Thousands)
 Unaudited

Fiscal Year	Residential Property	Personal Property	Commercial / Industrial Property	Total Assessed Value	Total Direct Tax Rate ⁽¹⁾	Estimated Actual Value	Percentage of Assessed to Estimated Values
2014	\$ 1,055,403	\$ 229,483	\$ 691,822	\$ 1,976,708	11.6573	\$ 3,685,354	50.00%
2015	1,083,268	239,557	691,628	2,014,453	11.9073	4,028,905	50.00%
2016	1,141,622	241,006	750,640	2,133,268	11.9073	4,266,534	50.00%
2017	1,241,724	186,177	808,299	2,236,200	11.9073	4,472,400	50.00%
2018	1,349,216	175,042	879,254	2,403,512	12.1192	4,807,022	50.00%
2019	1,404,807	157,390	931,009	2,493,206	12.1192	4,986,414	50.00%
2020	1,538,947	168,958	1,008,360	2,716,265	12.0309	5,432,530	50.00%
2021	1,684,202	162,778	1,050,127	2,897,107	11.9788	5,794,214	50.00%
2022	1,852,842	195,375	1,127,096	3,175,313	11.8947	6,350,626	50.00%
2023	2,026,048	200,173	1,243,555	3,469,776	11.7404	6,939,552	50.00%

Source: City of Wyoming Treasurer's Office

Notes: From 1995, the increase on taxable value on properties within the State of Michigan is limited to the rate of inflation or 5%, creating a variance between assessed and taxable value.

⁽¹⁾ The Total Direct Tax Rate is in mills per thousand dollars of the taxable value.

CITY OF WYOMING, MICHIGAN

Table 8 - Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years
 Unaudited

Fiscal Year	City Direct Rates ⁽³⁾						
	Basic Rate	Debt Service	Public Safety	Police	Fire	Sidewalk Snow Removal	Sewer and Water Improvement
2014	4.6695	0.2700	1.0000	1.2500	0.7500	0.2000	1.5678
2015	4.6695	0.2700	1.2500	1.2500	0.7500	0.2000	1.5678
2016	4.6695	0.0000	1.2500	1.2500	0.7500	0.2000	1.5678
2017	4.6695	0.0000	1.2500	1.2500	0.7500	0.2000	1.5678
2018	4.8938	0.0000	1.2477	1.2478	0.7487	0.1996	1.5650
2019	4.8938	0.0000	1.2477	1.2478	0.7487	0.1496	1.5650
2020	4.8571	0.0000	1.2383	1.2384	0.7430	0.1484	1.5532
2021	4.8347	0.0000	1.2348	1.2326	0.7394	0.1974	1.4960
2022	4.7945	0.0000	1.2245	1.2223	0.7332	0.1957	1.4960
2023	4.7206	0.0000	1.2056	1.2034	0.7219	0.1926	1.4960

Fiscal Year	Overlapping Rates ⁽¹⁾ / Non-homestead Rates ⁽²⁾						
	Kent County	Library	Grand Rapids Community College	Kent Intermediate School District	Godfrey-Lee School District	Godwin Heights School District	Grandville School District
2014	5.3940	0.8800	1.7865	4.6903	29.4765	22.8000	22.6000
2015	5.6196	1.2800	1.7865	4.6903	31.1176	22.8000	22.6000
2016	5.6196	1.2800	1.7865	4.7903	32.5876	22.8000	22.6000
2017	6.0596	1.2800	1.7865	4.7903	32.5476	23.1200	22.4412
2018	6.0518	1.2774	1.7788	5.6694	32.5476	23.1200	22.4327
2019	6.2947	1.2733	1.7716	5.6465	32.5282	23.1200	22.4320
2020	6.2584	1.2661	1.7606	5.6113	33.5116	23.1200	21.7979
2021	6.2100	1.2581	1.7472	5.5684	33.4633	23.1200	23.6465
2022	6.1521	1.2484	1.7307	5.5157	35.0535	23.1200	23.6279
2023	6.0971	1.2355	1.7085	5.4447	34.8230	23.1200	23.2441



City Direct Rates ⁽³⁾			
Library	Parks and Recreation	Yard Waste Disposal	Total Direct Rate
0.1000	1.5000	0.3500	11.6573
0.1000	1.5000	0.3500	11.9073
0.3700	1.5000	0.3500	11.9073
0.3700	1.5000	0.3500	11.9073
0.3693	1.4973	0.3500	12.1192
0.3693	1.4973	0.3500	12.0692
0.3665	1.4860	0.4000	12.0309
0.3648	1.4791	0.4000	11.9788
0.3617	1.4668	0.4000	11.8947
0.3561	1.4442	0.4000	11.7404

Overlapping Rates ⁽¹⁾ / Non-homestead Rates ⁽²⁾							
Kelloggsville School District	Byron Center School District	Kentwood School District	Wyoming School District	Grand Rapids School District	Transit	State Education	Total Rate ⁽²⁾
25.3200	26.0000	24.5000	24.3700	0.0000	1.4700	6.0000	56.2481
25.3200	26.0000	24.2000	24.2500	0.0000	1.4700	6.0000	57.0037
25.3200	26.0000	23.1000	24.2500	0.0000	1.4700	6.0000	57.1037
25.3200	25.8251	23.8500	24.0667	23.7449	1.4688	6.0000	57.3592
24.9587	25.5432	23.8500	24.0551	22.2500	1.4632	6.0000	58.4149
24.9287	25.3866	23.8500	24.0036	22.3000	1.4658	6.0000	58.5747
24.8970	25.9583	23.8484	23.6876	22.8500	1.4556	6.0000	58.0705
26.3200	25.9810	23.8472	24.1335	22.8500	1.4457	6.0000	58.3417
26.3125	25.9746	23.8379	24.1277	21.8500	1.4308	6.0000	58.1001
26.3123	25.9694	23.5718	24.1205	21.8500	1.4074	6.0000	57.7541

continued...

CITY OF WYOMING, MICHIGAN

Table 8 - Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years
Unaudited

Fiscal Year	Overlapping Rates ⁽¹⁾ / Homestead Rates ⁽²⁾						
	Kent County	Library	Grand Rapids Community College	Kent Intermediate School District	Godfrey-Lee School District	Godwin Heights School District	Grandville School District
2014	5.3940	0.8800	1.7865	4.6903	11.4765	2.4000	4.6000
2015	5.6196	1.2800	1.7865	4.6903	13.1176	2.4000	4.6000
2016	5.6196	1.2800	1.7865	4.7903	14.5876	2.4000	4.6000
2017	5.6196	1.2800	1.7865	4.7903	14.5476	2.5600	4.5960
2018	6.0518	1.2774	1.7788	5.6694	14.5476	2.5600	4.6000
2019	6.2947	1.2733	1.7716	5.6465	14.5282	5.1200	4.5993
2020	6.2584	1.2661	1.7606	5.6113	15.5116	5.1200	4.5805
2021	6.2100	1.2581	1.7472	5.5684	15.4633	5.1200	6.4291
2022	6.1521	1.2484	1.7307	5.5157	17.0535	5.1200	6.4209
2023	6.0971	1.2355	1.7085	5.4447	16.8230	5.1200	6.4021

Source: City of Wyoming Treasurer's Office.

Notes: The Total Direct Tax Rate is in mills per thousand dollars of the taxable value.

- ⁽¹⁾ Overlapping rates are those of local and county governments that apply to property owners within the City of Wyoming. Not all overlapping rates apply to all property owners.
- ⁽²⁾ Total includes the Wyoming School District rate.
- ⁽³⁾ The City's basic property tax rate may be increased only by a majority vote of the City's residents.



Overlapping Rates ⁽¹⁾ / Homestead Rates ⁽²⁾							
Kelloggsville School District	Byron Center School District	Kentwood School District	Wyoming School District	Grand Rapids School District	Transit	State Education	Total Rate ⁽²⁾
3.6600	4.0000	3.2500	6.3700	0.0000	1.4700	6.0000	38.2481
3.6600	4.0000	3.1000	6.2500	0.0000	1.4700	6.0000	39.0037
3.6600	4.0000	2.5500	6.2500	0.0000	1.4700	6.0000	39.1037
3.6600	3.9972	2.9250	6.1495	5.7449	1.4688	6.0000	39.0020
3.6600	3.9935	2.9250	6.1451	4.2500	1.4632	6.0000	40.5049
7.3200	7.9882	5.8500	6.1438	4.3000	1.4658	6.0000	40.7149
7.3200	7.9853	5.8484	6.1368	4.8500	1.4556	6.0000	40.5197
8.3200	7.9810	5.8472	6.1335	4.8500	1.4457	6.0000	40.3417
8.3179	7.9746	5.8379	6.1277	3.8500	1.4308	6.0000	40.1001
8.3123	7.9694	5.5718	6.1205	3.8500	1.4074	6.0000	39.7541

concluded

CITY OF WYOMING, MICHIGAN

Table 9 - Principal Property Taxpayers

Current Year and Nine Years Ago
Unaudited

Taxpayer	2023			2014		
	Total Equivalent Taxable Value	Rank	Percentage of Total Equivalent Taxable Value	Total Equivalent Taxable Value	Rank	Percentage of Total Equivalent Taxable Value
Consumers Energy	\$ 44,973,948	1	1.76%	\$ 27,665,882	2	1.50%
Gordon Food Service Inc	29,877,769	2	1.17%	45,592,317	1	2.47%
Continental 484 Fund LLC	26,072,700	3	1.02%			
DOF V Ramblewood LLC	23,663,100	4	0.93%	19,298,600	4	1.05%
VA7 Woodlake LLC	21,834,000	5	0.86%			
Michigan Turkey Producers LLC	19,978,663	6	0.78%			
DTE Gas Co	12,572,500	7	0.49%			
Louis J Eyde Family Wilsonstown LLC	11,917,200	8	0.47%			
Traditions at Rivertown Park LLC	11,540,995	9	0.45%			
Jasper Weller LLC	10,713,679	10	0.42%			
Undercar Products Group				20,582,400	3	1.12%
Park Crest Apts (parent co. is PRDO)				17,629,485	5	0.96%
Bentler Industries				14,356,440	6	0.78%
GM Components Holding, LLC (Formerly Delphi)				13,795,200	7	0.75%
Koetje Investor Ltd.				13,013,952	8	0.71%
AT&T Mobility				12,934,200	9	0.70%
Weller Truck Parts				10,852,919	10	0.59%
Total	\$ 213,144,554		8.35%	\$ 195,721,395		10.63%

Source: City of Wyoming Assessor's Office

CITY OF WYOMING, MICHIGAN

Table 10 - Property Tax Levies and Collections

Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended	Taxes Levied for the Fiscal Year ⁽¹⁾	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 21,895,231	\$ 21,887,374	99.96%	\$ 7,273	\$ 21,894,647	99.997%
2015	22,542,174	22,520,881	99.91%	20,766	22,541,647	99.998%
2016	23,304,521	23,297,051	99.97%	7,383	23,304,435	100.000%
2017	23,381,263	23,374,847	99.97%	4,456	23,379,303	99.992%
2018	24,409,493	24,404,410	99.98%	5,019	24,409,428	100.000%
2019	25,209,125	25,201,839	99.97%	6,754	25,208,593	99.998%
2020	26,355,074	26,347,788	99.97%	7,080	26,352,812	99.991%
2021	27,351,113	27,348,577	99.99%	1,728	27,349,896	99.996%
2022	28,258,347	28,256,311	99.99%	1,088	28,257,399	99.997%
2023	29,879,057	29,435,444	98.52%	5,923	29,441,367	98.535%

Source: City of Wyoming Finance and Treasurer's Offices

⁽¹⁾ Final Roll on March 1 of each year

⁽²⁾ Includes Michigan Tax Tribunal adjustments subsequent to the end of the Fiscal Year of the Levy

CITY OF WYOMING, MICHIGAN

Table 11 - Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Unaudited

Fiscal Year	Governmental Activities		Business-type Activities		Total Primary Government
	General Obligation Bonds ⁽¹⁾	Special Assessment Bonds ⁽¹⁾	General Obligation Bonds ^{(1) (2)}	Revenue Bonds ⁽¹⁾	
2014	\$ 11,685,482	\$ 3,404,875	\$ 3,944,126	\$ 84,318,489	\$ 103,352,972
2015	3,602,502	-	2,994,499	78,418,536	85,015,537
2016	3,123,393	-	2,294,211	71,988,068	77,405,672
2017	2,629,284	-	2,216,666	67,866,739	72,712,689
2018	2,205,175	-	2,105,361	63,284,341	67,594,877
2019	-	-	1,977,003	58,097,561	60,074,564
2020	-	-	1,846,268	52,745,702	54,591,970
2021	-	-	1,713,156	47,359,912	49,073,068
2022	-	-	1,575,290	45,819,976	47,395,266
2023	-	-	1,435,047	40,331,928	41,766,975

Source: City of Wyoming Finance and Treasurer's Offices

⁽¹⁾ Amounts are presented net of applicable premiums and discounts which is consistent with the presentation in the footnotes. For purposes of the continuing disclosure filing, bonds are required to be presented at face value. Accordingly, differences may exist.

⁽²⁾ Business-type activities general obligation bonds include contracts payable for bonds issued by the City of Holland.



Percentage of Personal Income	Per Capita
6.78%	\$ 1,395
5.35%	1,136
4.74%	1,034
4.25%	967
3.78%	895
3.29%	792
2.97%	721
2.55%	641
2.36%	618
1.96%	544

CITY OF WYOMING, MICHIGAN

Table 12 - Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Unaudited

Fiscal Year	General Bonded Debt Outstanding ⁽¹⁾			Percentage of Actual Taxable Value ⁽²⁾	Per Capita
	Governmental Activities	Business-type Activities ⁽³⁾	Total		
2014	\$ 11,685,482	\$ 3,944,126	\$ 15,629,608	0.42%	\$ 210,926
2015	3,602,502	2,994,499	6,597,001	0.16%	88,165
2016	3,123,393	2,294,211	5,417,604	0.13%	72,364
2017	2,629,284	2,216,666	4,845,950	0.11%	64,440
2018	2,205,175	2,105,361	4,310,536	0.09%	57,048
2019	-	1,977,003	1,977,003	0.04%	26,075
2020	-	1,846,268	1,846,268	0.04%	24,400
2021	-	1,713,156	1,713,156	0.03%	22,394
2022	-	1,575,290	1,575,290	0.02%	20,525
2023	-	1,435,047	1,435,047	0.02%	18,704

Notes: Details regarding the City's outstanding debt can be found in the notes to basic financial statements.

- (1) Amounts are presented net of applicable premiums and discounts which is consistent with the presentation in the footnotes. For purposes of the continuing disclosure filing, bonds are required to be presented at face value. Accordingly, differences may exist.
- (2) See Table 7 for property value data.
- (3) Business-type activities general obligation bonds include contracts payable for bonds issued by the City of Holland.

CITY OF WYOMING, MICHIGAN

Table 13 - Computation of Direct and Overlapping Debt

As of June 30, 2023

Unaudited

Governmental Unit ⁽²⁾	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Byron Center Public Schools	\$ 176,260,977	1.81%	\$ 3,190,324
Godfrey-Lee Public Schools	23,477,366	100.00%	23,477,366
Godwin Heights Public Schools	21,420,000	90.07%	19,292,994
Grand Rapids Public Schools	174,875,000	0.00%	-
Grandville Public Schools	115,770,000	33.09%	38,308,293
Kelloggsville Public Schools	56,230,000	62.31%	35,036,913
Kentwood Public Schools	146,625,000	0.57%	835,763
Wyoming Public Schools	97,495,000	99.72%	97,222,014
Other debt			
Kent County	77,915,000	8.88%	6,918,852
Grand Rapids Community College	21,135,000	8.58%	<u>1,813,383</u>
Total overlapping debt			226,095,902
City direct debt ⁽¹⁾			<u>-</u>
Total direct and overlapping debt			<u><u>\$ 226,095,902</u></u>

Sources: Municipal Advisory Council of Michigan.

⁽¹⁾ Amounts are presented net of applicable premiums and discounts which is consistent with the presentation in the footnotes. For purposes of the continuing disclosure filing, bonds are required to be presented at face value. Accordingly, differences may exist.

⁽²⁾ Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Wyoming. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident (and therefore responsible for repaying the debt) of each overlapping government.

CITY OF WYOMING, MICHIGAN

Table 14 - Computation of Legal Debt Margin for General Obligation Bonds

Last Ten Fiscal Years
 Unaudited

	2014	2015	2016	2017
Debt limit	\$ 198,884,085	\$ 201,892,930	\$ 224,966,220	\$ 223,566,480
Total net debt applicable to limit	<u>16,353,830</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>\$ 182,530,255</u>	<u>\$ 201,892,930</u>	<u>\$ 224,966,220</u>	<u>\$ 223,566,480</u>
Total net debt applicable to the limit as a percentage of debt limit	8.22%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value, estimate	<u>\$3,859,634,000</u>
Debt limit (10% of assessed value)	<u>385,963,400</u>
Debt applicable to limit:	
City direct debt	41,766,975
Less: revenue bonds and other exempt debt	<u>(41,766,975)</u>
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u><u>\$ 385,963,400</u></u>

2018	2019	2020	2021	2022	2023
\$ 244,307,930	\$ 266,087,325	\$ 290,070,090	\$ 317,995,840	\$ 344,399,075	\$ 385,963,400
-	-	-	-	-	-
<u>\$ 244,307,930</u>	<u>\$ 266,087,325</u>	<u>\$ 290,070,090</u>	<u>\$ 317,995,840</u>	<u>\$ 344,399,075</u>	<u>\$ 385,963,400</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WYOMING, MICHIGAN

Table 15 - Revenue Bond Coverage

Last Ten Fiscal Years

Unaudited

Fiscal Year	Water Revenue Bonds					Coverage
	Utility Service Charges	Less: Operating Expenses ⁽¹⁾	Net Available Revenue	Debt Service Principal	Debt Service Interest	
2014	\$ 20,318,912	\$ 12,862,079	\$ 7,456,833	\$ 2,310,000	\$ 1,842,261	1.80
2015	17,771,784	11,385,132	6,386,652	2,400,000	1,716,588	1.55
2016	18,989,866	12,491,938	6,497,928	2,290,000	1,572,114	1.68
2017	18,161,752	12,634,767	5,526,985	2,190,000	1,249,340	1.61
2018	17,750,144	10,432,432	7,317,712	2,245,000	1,173,743	2.14
2019	18,214,745	10,878,155	7,336,590	2,355,000	1,109,048	2.12
2020	18,513,413	11,355,136	7,158,277	2,440,000	1,022,858	2.07
2021	19,515,929	12,145,858	10,765,666	2,525,000	931,906	3.11
2022	19,959,542	12,643,118	7,731,100	2,730,000	903,612	2.13
2023	23,372,118	12,606,452	10,765,666	2,285,000	844,435	3.44
2024 ⁽²⁾	24,844,561	12,984,646	11,859,915	1,970,000	748,975	4.36
2025 ⁽²⁾	29,813,474	13,504,031	16,309,443	2,040,000	661,650	6.04

Source: City of Wyoming Finance Department

Notes: Details regarding the City's outstanding debt can be found in the notes to basic financial statements.

⁽¹⁾ Operating expenses do not include interest, depreciation or amortization expenses.

⁽²⁾ Fiscal years 2024 and 2025 reflect projections based on minimal changes anticipated. Fiscal year 2024 and 2025 being provided to satisfy bond disclosure requirements.



Sewer Revenue Bonds					
Utility Service Charges	Less: Operating Expenses ⁽¹⁾	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
\$ 16,183,706	\$ 12,586,904	\$ 3,596,802	\$ 1,860,000	\$ 1,955,403	0.94
17,042,454	11,619,280	5,423,174	1,930,000	1,759,807	1.47
17,902,369	13,037,437	4,864,932	1,505,000	1,157,315	1.83
17,828,564	12,860,817	4,967,747	1,745,000	1,110,853	1.74
18,544,405	10,080,661	8,463,744	2,030,000	1,035,061	2.76
20,343,287	11,481,333	8,861,954	2,465,000	970,961	2.58
20,273,839	12,932,352	7,341,487	2,555,000	899,488	2.13
20,434,217	12,526,763	7,907,454	2,625,000	756,212	2.34
21,078,341	13,417,685	7,660,656	2,760,000	597,015	2.28
24,861,589	15,981,507	8,880,082	2,875,000	487,043	2.64
24,961,035	16,460,952	8,500,083	2,835,000	423,700	2.61
27,457,139	17,119,390	10,337,749	2,870,000	364,254	3.20

CITY OF WYOMING, MICHIGAN

Table 16 - Demographic and Economic Statistics

Last Ten Calendar Years
 Unaudited

Calendar Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	Educational Attainment of Bachelor's Degree or Higher	School Enrollment	Unemployment Rate
2014	74,100	\$ 1,525,000	\$ 20,577	32.80	15.2%	13,750	6.8%
2015	74,826	1,590,000	21,246	32.80	14.3%	13,420	4.6%
2016	74,866	1,634,000	21,382	32.60	14.9%	14,211	3.7%
2017	75,201	1,709,591	21,933	32.90	16.4%	14,211	3.2%
2018	75,560	1,789,000	22,912	33.00	15.7%	13,916	3.3%
2019	75,820	1,828,430	24,115	33.10	24.4%	13,586	2.9%
2020	75,667	1,838,285	24,294	34.20	24.4%	14,604	7.2%
2021	76,501	1,925,000	25,165	33.50	20.7%	14,604	5.4%
2022	76,749	2,007,000	26,147	33.50	22.4%	13,717	3.8%
2023	76,726	2,126,384	27,714	34.90	22.6%	14,942	3.7%

Sources:

Population - US Census Bureau 2022 Decennial Census

Income, median age and educational attainment - US Census Bureau Quick Facts estimates as of July 1, 2022

Unemployment - US Bureau of Labor Statistics as of June 2023

School enrollment - US Census Bureau American Community Survey 2022

CITY OF WYOMING, MICHIGAN

Table 17 - Principal Employers

Current Year and Nine Years Ago
 Unaudited

Employer	2023			2014		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Gordon Food Service	5,000	1	9.30%	1,669	2	3.16%
Metro Health Hospital	3,000	2	5.58%	2,383	1	4.51%
General Motors Components – GR	1,200	3	2.23%			
Benteler Automotive Corp	700	4	1.30%	601	6	1.14%
Kellogg's Snacks	500	5	0.93%			
Lumbermen's Inc	472	6	0.88%			
Advantage Solutions	450	7	0.84%			
Undercar Products Inc.	416	8	0.77%	436	9	0.83%
Michigan Turkey Products Co-Op	400	9	0.74%	643	5	1.22%
West Michigan International, Inc.	300	10	0.56%			
Consumers Energy				1,493	3	2.83%
United Parcel Service				1,037	4	1.96%
Delphi				550	7	1.04%
Wyoming Public Schools				483	8	0.91%
Country Fresh, Inc.				388	10	0.73%
Total	12,438		23.13%	9,683		18.33%

Source: The Right Place, Inc and U.S. Census Bureau

CITY OF WYOMING, MICHIGAN

Table 18 - Full-time Equivalent City Government Employees

by Function / Program
Last Ten Fiscal Years
Unaudited

Function / Program	June 30,			
	2014	2015	2016	2017
General government:				
Management services	8	8	8	9
Finance	6	6	7	7
Treasurer	4	4	7	6
Information technology	10	9	8	8
Assessor	5	5	5	5
Planning	12	13	13	13
Other	8	8	5	5
Police:				
Officers	80	81	85	85
Civilians	14	14	15	14
Fire:				
Firefighters and officers	27	26	27	27
Civilians	1	-	-	-
Housing	11	11	12	12
Courts	18	16	15	16
Other public works:				
Engineering	8	9	8	8
Other	41	44	42	43
Parks and recreation	22	22	22	20
Water	28	25	25	24
Sewer	32	32	32	32
Total	335	333	336	334

Source: City of Wyoming Finance Department

Notes: A full-time employee is scheduled to work 1,976-2620.8 hours per year (including vacation and sick leave) depending on the bargaining unit the employee is in.



June 30,					
2018	2019	2020	2021	2022	2023
9	10	12	12	15	17
7	8	6	7	7	6
7	7	7	7	7	7
8	8	8	8	8	8
5	5	5	4	6	6
14	14	14	12	16	18
5	4	6	5	5	5
86	85	85	87	95	94
15	14	14	13	12	13
29	30	31	30	37	36
-	1	1	1	1	1
12	10	10	10	11	12
16	16	14	15	15	15
8	8	7	6	5	6
45	43	44	48	50	53
21	22	21	21	21	20
25	24	24	23	24	23
33	33	32	32	30	29
<u>345</u>	<u>342</u>	<u>341</u>	<u>341</u>	<u>365</u>	<u>369</u>

CITY OF WYOMING, MICHIGAN

Table 19 - Operating Indicators by Function / Program

Last Ten Fiscal Years
Unaudited

Function / Program	Fiscal Year Ended June 30,			
	2014	2015	2016	2017
General government:				
Building permits issued for all construction	641	606	718	714
Building inspections conducted	2,403	2,229	2,093	2,439
Police:				
Physical arrests	4,619	4,128	4,124	4,372
Parking violations	2,996	1,215	1,044	910
Traffic violations	8,397	5,324	4,635	4,583
Fire:				
Emergency responses	3,649	3,864	3,088	4,218
Fire calls other than medical	1,755	1,835	1,568	2,424
Inspections	661	429	330	485
Parks and recreation:				
Athletic field permits issued per hour	6,684	7,376	8,242	6,698
Library:				
Volumes in collection	135,670	138,700	102,000	96,669
Total volumes borrowed	687,293	597,439	578,785	755,876
Water:				
Water main breaks	84	45	34	48
Average daily consumption (thousands of gallons)	34,044	32,810	35,845	35,161
Peak daily consumption (thousands of gallons)	85,260	68,822	77,815	83,243
Wastewater:				
Average daily sewage treatment (thousands of gallons)	13,621	15,535	13,379	14,132

Sources: Various City departments.



Fiscal Year Ended June 30,					
2018	2019	2020	2021	2022	2023
654	592	578	688	741	672
2,227	2,296	1,730	1,962	2,282	2,893
4,489	3,445	2,779	2,651	2,853	3,250
1,118	1,260	299	1,333	709	465
4,214	3,489	2,654	2,093	3,973	3,826
4,293	6,684	6,543	6,625	7,364	7,319
2,453	2,566	2,353	2,413	2,615	3,214
516	503	578	712	432	422
7,172	5,153	4,518	7,116	11,443	8,345
85,576	85,827	84,847	71,524	55,716	60,776
744,023	631,709	444,467	324,927	398,694	399,815
73	69	34	63	37	20
35,553	33,701	35,179	37,456	37,056	39,769
76,028	88,060	80,534	86,591	86,700	91,225
14,082	14,407	14,385	12,685	13,394	13,785

CITY OF WYOMING, MICHIGAN

Table 20 - Capital Asset Statistics by Function / Program

Last Ten Fiscal Years
Unaudited

Function / Program	As of June 30,			
	2014	2015	2016	2017
Police:				
Stations	1	1	1	1
Patrol units	27	27	27	27
Fire stations	4	4	4	4
Other public works:				
Streets (miles)	246	246	247	247
Streetlights	5,080	5,080	5,081	5,081
Traffic signals	52	52	50	50
Parks and recreation:				
Acreage	692	692	692	692
Playgrounds	17	17	15	15
Play structures	35	33	33	33
Athletic fields	46	46	46	46
Basketball/tennis courts	41	41	41	41
Community centers	1	1	1	1
Dog park	1	1	1	1
Water:				
Water mains (miles)	361.0	361.0	364.4	369.5
Fire hydrants	3,414	3,452	3,454	3,464
Sewer:				
Sanitary sewers (miles)	274.2	274.2	273.9	274.5
Storm sewers (miles)	253.8	253.8	261.0	263.0
Treatment capacity (thousands of gallons)	24,000	24,000	24,000	24,000

Sources: Various City departments.



As of June 30,

2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
27	26	26	26	31	32
4	4	4	4	4	4
247	247	247	247	248	246
5,090	5,099	5,109	5,125	5,128	5,139
50	52	51	51	51	57
692	692	692	692	692	692
15	15	15	17	17	17
33	33	33	34	34	34
46	46	46	46	46	46
41	41	41	42	42	42
1	1	1	1	1	1
1	1	1	1	1	1
370.4	377.0	373.7	378.0	381.4	382.0
3,574	3,509	3,544	3,103	3,568	3,585
275.1	279.0	278.8	280.3	280.9	281.7
265.6	267.0	268.0	268.7	270.2	271.4
24,000	24,000	24,000	24,000	24,000	24,000

CITY OF WYOMING, MICHIGAN

Table 21 - History of Water and Sewer Rates

Last Ten Fiscal Years

Unaudited

Fiscal Year Ended June 30,	Water Usage	Sewer Usage
2014	1.15 ccf	2.45 ccf
2015	1.15 ccf	2.71 ccf
2016	1.15 ccf	2.71 ccf
2017	1.15 ccf	2.71 ccf
2018	1.15 ccf	2.85 ccf
2019	1.22 ccf	2.94 ccf
2020	1.35 ccf	2.94 ccf
2021	1.45 ccf	2.94 ccf
2022	1.50 ccf	3.13 ccf
2023	1.61 ccf	3.16 ccf

Meter Size in Inches	Water Service Charges		Sewer Service Charges	
	2023	2022	2023	2022
5/8	\$ 24.73	\$ 24.37	\$ 18.50	\$ 18.23
1	50.72	49.98	32.29	31.82
1 1/2	108.85	107.25	59.94	59.06
2	168.25	165.77	87.52	86.23
3	291.96	287.65	211.81	208.68
4	545.58	537.52	349.92	344.75
6	1,123.79	1,107.19	695.09	684.82
8	1,891.58	1,863.63	1,040.29	1,024.92
12	N/A	N/A	1,598.20	1,574.59

Source: City of Wyoming Treasurer's Office

Continuing Disclosure Filing

City of Wyoming
County of Kent, State of Michigan

*Fiscal Year Ended
June 30, 2023*

MUNICIPAL SECONDARY MARKET DISCLOSURE
INFORMATION COVER SHEET

This cover sheet should be sent with all submissions made to the Municipal Securities Rulemaking Board, Nationally Recognized Municipal Securities Information Repositories, and any applicable State Information Depository pursuant to Securities and Exchange Commission Rule 15c2-12.

Issuer's and/or Other Obligated Person's Name: City of Wyoming, Michigan

CUSIP Numbers (attach additional sheet if necessary):

- Nine-digit number(s) to which the information relates:
- Information relates to all securities issued by the issuer having the following six-digit number(s): **983306 and 983349**

Number of pages of attached information:

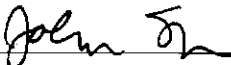
Description of Material Event Notice / Financial Information (Check One):

- 1. _____ Principal and interest payment delinquencies
- 2. _____ Non-Payment related defaults
- 3. _____ Unscheduled draws on debt service reserves reflecting financial difficulties
- 4. _____ Unscheduled draws on credit enhancements reflecting financial difficulties
- 5. _____ Substitution of credit or liquidity providers, or their failure to perform
- 6. _____ Adverse tax opinions or events affecting the tax-exempt status of the security
- 7. _____ Modifications to rights of securities holders
- 8. _____ Bond calls
- 9. _____ Defeasances
- 10. _____ Release, substitution, or sale of property securing repayment of the securities
- 11. _____ Rating changes
- 12. _____ Failure to provide annual financial information as required for the fiscal years ended _____
- 13. _____ Other material event notice (specify)
- 14. Financial information*: Please check all appropriate boxes:

- Annual Comprehensive Financial Report:
 - (a) includes does not include Annual Financial Information
 - (b) Audited? Yes No
 - Annual Financial Information: Audited? Yes No
 - Operating Data
- Fiscal Period Covered: Fiscal Year Ended June 30, 2023

*Financial information **should not** be filed with the MSRB

I hereby represent that I am authorized by the issuer or its agent to distribute this information publicly:

Signature: 

Name: John Shay Title: City Manager

Employer: City of Wyoming

Address: 1155 28th Street, P.O. Box 905

City, State, Zip Code: Wyoming, MI 49509

Voice Telephone Number: (616) 530-7265

**City of Wyoming
Gas and Weight Tax Receipts
Fiscal Years Ended June 30, 2019 Through 2023**

Fiscal Year Ended or Ending June 30	Major Streets	Local Streets	Total		Available for Debt Service Requirements
2019	6,012,257	1,820,015	7,832,272	x.45	3,524,522
2020	6,281,278	1,900,997	8,182,275	x.45	3,682,023
2021	6,910,171	2,095,936	9,006,107	x.45	4,052,748
2022	7,508,365	2,280,828	9,789,193	x.45	4,405,137
2023	7,851,722	2,387,713	10,239,435	x.45	4,607,746

Source: City of Wyoming

**City of Wyoming
Total Taxable Value
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

Assessed Value as of December 31	Year of State Equalization and Tax Levy	City's Fiscal Year Ended or Ending June 30	Ad Valorem Taxable Value	Equivalent Taxable Value of Property Granted Tax Abatement Under Act 198 (1)	Total Taxable Value	Percent Change Over Prior Year
2018	2019	2020	\$2,166,753,688	\$30,293,933	\$2,197,047,621	5.40
2019	2020	2021	2,255,916,240	30,154,366	2,286,070,606	4.05
2020	2021	2022	2,352,234,407	27,527,033	2,379,761,440	4.10
2021	2022	2023	2,523,991,727	26,317,970	2,550,309,697	7.17
2022	2023	2024	2,720,487,513	25,191,507	2,745,679,020	7.66

Per Capita Total Taxable Value for the Fiscal Year Ending June 30, 2024 (2) \$35,890.76

(1) At the full tax rate.

(2) Based on the City's 2020 Census population of 76,501.

Source: City of Wyoming

**City of Wyoming
Total Taxable Value by Use and Class
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

Use	Fiscal Year Ended or Ending June 30				
	2020	2021	2022	2023	2024
Commercial	\$ 696,480,589	\$ 727,318,907	\$ 761,777,425	\$ 820,894,749	\$ 886,494,153
Industrial.....	228,204,338	228,120,673	225,967,220	239,075,874	237,502,236
Residential.....	1,230,485,321	1,287,614,931	1,346,120,675	1,440,129,909	1,564,755,610
Personal/Utility (1).....	41,877,373	43,016,095	45,896,120	50,209,166	56,927,021
	<u>\$2,197,047,621</u>	<u>\$2,286,070,606</u>	<u>\$2,379,761,440</u>	<u>\$2,550,309,697</u>	<u>\$2,745,679,020</u>
Class	2020	2021	2022	2023	2024
Real Property.....	\$1,995,019,298	\$2,089,315,890	\$2,190,083,172	\$2,351,624,149	\$2,564,587,538
Personal Property	202,028,323	196,754,716	189,678,268	198,685,548	181,091,482
	<u>\$2,197,047,621</u>	<u>\$2,286,070,606</u>	<u>\$2,379,761,440</u>	<u>\$2,550,309,697</u>	<u>\$2,745,679,020</u>

Source: City of Wyoming

**City of Wyoming
Percent of Total Taxable Value by Use and Class
Fiscal Year Ended or Ending June 30, 2020 Through 2024**

Use	Fiscal Year Ended or Ending June 30				
	2020	2021	2022	2023	2024
Commercial	31.70%	31.82%	32.01%	32.19%	32.29%
Industrial.....	10.39	9.98	9.50	9.37	8.65
Residential	56.01	56.32	56.56	56.47	56.99
Personal/Utility.....	<u>1.90</u>	<u>1.88</u>	<u>1.93</u>	<u>1.97</u>	<u>2.07</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
Class	2020	2021	2022	2023	2024
Real Property	90.80%	91.39%	92.03%	92.21%	93.40%
Personal Property	<u>9.20</u>	<u>8.61</u>	<u>7.97</u>	<u>7.79</u>	<u>6.60</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source: City of Wyoming

**City of Wyoming
Total State Equalized Valuation
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

Assessed Value as of December 31	Year of State Equalization and Tax Levy	City's Fiscal Year Ended or Ending June 30	Ad Valorem SEV	SEV of Property Granted Tax Abatement Under Act 198	Total SEV	Percent Change Over Prior Year
2018	2019	2020	\$2,660,873,250	\$61,335,700	\$2,722,208,950	8.91%
2019	2020	2021	2,839,762,200	60,938,700	2,900,700,900	6.56
2020	2021	2022	3,120,154,500	59,803,900	3,179,958,400	9.63
2021	2022	2023	3,411,590,500	63,933,700	3,475,524,200	9.29
2022	2023	2024	3,825,718,000	67,832,000	3,893,550,000	12.03

Per Capita Total SEV for the Fiscal Year Ending June 30, 2024 (1).....\$50,895.41

(1) Based on the City's 2020 Census population of 76,501.
Source: City of Wyoming

**City of Wyoming
Total SEV by Use and Class
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

Use	Fiscal Year Ended or Ending June 30				
	2020	2021	2022	2023	2024
Commercial.....	\$ 841,302,600	\$ 867,082,200	\$ 960,154,300	\$1,036,228,200	\$1,117,582,600
Industrial	298,474,600	304,300,300	318,638,700	360,360,700	389,629,400
Residential	1,540,456,950	1,686,211,800	1,855,186,100	2,028,647,900	2,329,338,500
Utility	<u>41,974,800</u>	<u>43,106,600</u>	<u>45,979,300</u>	<u>50,287,400</u>	<u>56,999,500</u>
	<u>\$2,722,208,950</u>	<u>\$2,900,700,900</u>	<u>\$3,179,958,400</u>	<u>\$3,475,524,400</u>	<u>\$3,893,550,000</u>
Class	2020	2021	2022	2023	2024
Real Property	\$2,510,512,250	\$2,694,488,400	\$2,984,629,000	\$3,273,548,400	\$3,710,487,300
Personal Property	<u>211,696,700</u>	<u>206,212,500</u>	<u>195,329,400</u>	<u>201,975,800</u>	<u>183,062,700</u>
	<u>\$2,722,208,950</u>	<u>\$2,900,700,900</u>	<u>\$3,179,958,400</u>	<u>\$3,475,524,200</u>	<u>\$3,893,550,000</u>

Source: City of Wyoming

**City of Wyoming
Percent of Total SEV by Use and Class
Fiscal Year Ended or Ending June 30, 2020 Through 2024**

Use	Fiscal Year Ended or Ending June 30				
	2020	2021	2022	2023	2024
Commercial	30.91%	29.89%	30.19%	29.82%	28.70%
Industrial.....	10.96	10.49	10.02	10.37	10.01
Residential	56.59	58.13	58.34	58.36	59.83
Personal/Utility.....	<u>1.54</u>	<u>1.49</u>	<u>1.45</u>	<u>1.45</u>	<u>1.46</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
Class	2020	2021	2022	2023	2024
Real Property	92.22%	92.89%	93.86%	94.19%	95.30%
Personal Property	<u>7.78</u>	<u>7.11</u>	<u>6.14</u>	<u>5.81</u>	<u>4.70</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source: City of Wyoming

**City of Wyoming
Maximum Operating Tax Rates
Fiscal Year Ending June 30, 2024**

Purpose	Authorized	Millage after Rollback	Millage	Maximum Allowable	Expiration Date of Levy
			Reduction Fraction		
City Operating	5.0000	4.7206	1.0000	4.7206	N/A
Library/Park*	0.3900	0.3561	1.0000	0.3561	N/A
Sewer/Water/Street*	2.0000	1.5094	1.0000	1.5094	N/A
Sidewalks*	0.2000	0.1926	1.0000	0.1926	N/A
Parks/Rec/Senior Center*	1.5000	1.4442	1.0000	1.4442	N/A
Fire Dept Operating*	0.7500	0.7219	1.0000	0.7219	N/A
Police Dept Operating*	1.2500	1.2034	1.0000	1.2034	N/A
Public Safety*	1.2500	1.2056	1.0000	1.2056	N/A
Public Safety (1)	1.5000	1.5000	1.0000	1.5000	2028
Yard Waste*	3.0000	2.6852	1.0000	2.6852	N/A

*Voted. Millages have been authorized in perpetuity.

(1) Voted. Millage expiration is June 30, 2028.

Source: City of Wyoming

**City of Wyoming
Property Tax Rates
Principal and Non-Principal Property Tax Rates by Governmental Unit
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

<u>Category</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
City Operating	4.7206	4.7206	4.7945	4.8347	4.8571
Library/Park	0.3561	0.3561	0.3617	0.3648	0.3665
Sewer/Water/Street	1.4960	1.4960	1.4960	1.4960	1.5532
Sidewalks	0.1926	0.1926	0.1957	0.1974	0.1484
Parks/Rec/Senior Center	1.4442	1.4442	1.4668	1.4791	1.4860
Fire Dept Operating	0.7219	0.7219	0.7332	0.7394	0.7430
Police Dept Operating	1.2034	1.2034	1.2223	1.2326	1.2384
Public Safety (1)	1.2056	1.2056	1.2245	1.2348	1.2383
Public Safety (2)	1.5000	-	-	-	-
Yard Waste	0.4000	0.4000	0.4000	0.4000	0.4000
Total City	<u>13.2404</u>	<u>11.7404</u>	<u>11.8947</u>	<u>11.9788</u>	<u>12.0309</u>
<u>Wyoming School District</u>					
State Education Tax (2)	6.0000	6.0000	6.0000	6.0000	6.0000
Operating	18.0000	18.0000	18.0000	18.0000	17.5508
Sinking Fund	0.4705	0.4705	0.4777	0.4835	0.4868
Debt	5.6500	5.6500	5.6500	5.6500	5.6500
Total Non-Principal Residence	<u>30.1205</u>	<u>30.1205</u>	<u>30.1277</u>	<u>30.1335</u>	<u>29.6876</u>
Total Principal Residence (1)	<u>12.1205</u>	<u>12.1205</u>	<u>12.1277</u>	<u>12.1335</u>	<u>12.1368</u>
Kent County	6.0971	5.5471	6.1521	6.2100	6.2584
Inter Urban Transit	1.4074	1.4074	1.4308	1.4457	1.4556
Kent ISD	5.4447	5.4447	5.5157	5.5684	5.6113
Kent District Library	1.1000	1.2484	1.2581	1.2581	1.2733
Grand Rapids Community College	1.7085	1.7085	1.7307	1.7472	1.7608
Total Mills - Non Principal Residence	<u>59.1186</u>	<u>57.2170</u>	<u>58.1098</u>	<u>58.3417</u>	<u>58.0779</u>
Total Mills - Principal Residence	<u>41.1186</u>	<u>39.2170</u>	<u>40.1098</u>	<u>40.3417</u>	<u>40.5271</u>

Source: City of Wyoming

**City of Wyoming
Property Tax Collections (1)
Fiscal Years Ended or Ending June 30, 2019 Through 2023**

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Levied</u>	<u>Admin Fees</u>	<u>Delinquent Taxes and Adjustment</u>	<u>Total</u>
2019	2018	22,924,790	3,275,607	26,200,397	1,004,129	299,599	27,504,085
2020	2019	23,933,494	3,239,750	27,173,244	1,051,891	265,131	28,490,266
2021	2020	24,997,994	3,349,501	28,347,495	1,109,298	312,366	29,769,159
2022	2021	26,001,678	3,558,797	29,560,475	1,152,749	424,899	31,138,123
2023	2022	27,549,495	3,637,680	31,187,175	1,228,038	826,680	33,241,893

(1) Does not include taxes on properties granted tax abatement under Act 198.

(2) Amount prior to finalization of the City's Board of Review.

Source: City of Wyoming

**City of Wyoming
Ten Largest Taxpayers
Fiscal Year Ending June 30, 2024**

<u>Taxpayer</u>	<u>Principal Product or Service</u>	<u>Total Taxable Value (1)</u>	<u>Percent of Total (2)</u>
Consumers Energy.....	Public Utilities	\$41,523,100	1.51%
Gordon Food Service Inc.....	Food	29,254,322	1.07%
Continental 484 Fund LLC.....	Apartments	26,655,100	0.97%
MF V Ramblewood LLC.....	Apartments	24,470,050	0.89%
VA7 Woodlake LLC.....	Apartments	22,557,000	0.82%
DTE Gas Co.	Utility	17,182,700	0.63%
Reserve Flats LLC	Apartments	14,687,645	0.53%
Jasper Weller LLC.....	Manufacturing	12,858,281	0.47%
Traditions at Rivertown Park LLC.....	Retail	12,352,344	0.45%
Louis J Eyde Family Wilsontown LLC.	Apartments-Senior	12,037,500	<u>0.44%</u>
			<u>7.78%</u>

(1) Includes the Taxable Value and Equivalent Taxable Value of property granted tax abatement under Act 198 for the fiscal year ending June 30, 2024.

(2) Based on \$2,745,679,020, the City’s Total Taxable Value for its fiscal year ending June 30, 2024.

Source: City of Wyoming

**City of Wyoming
State Shared Revenues
Fiscal Years Ended or Ending June 30, 2019 Through 2024**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 (1)</u>	<u>2023</u>	<u>2024 (2)</u>
Constitutional	\$ 6,195,206	\$ 6,397,583	\$ 6,650,185	\$ 7,804,800	\$ 8,406,189	\$ 8,256,470
CVTRS	627,126	688,821	584,300	\$1,150,243	\$750,945	\$777,166
Supplemental	58,324	9,712	-	-	-	-
CLFRF (3)	-	-	-	-	-	7,509
Public Safety	-	-	-	-	-	12,515
Total State Shared Revenues	<u>\$ 6,880,656</u>	<u>\$ 7,096,116</u>	<u>\$ 7,234,485</u>	<u>\$ 8,955,043</u>	<u>\$ 9,157,134</u>	<u>\$ 9,053,660</u>

(1) Includes Census adjustment of 437,396.

(2) Projected, subject to change.

(3) Coronavirus Local Fiscal Recovery Fund

Source: City of Wyoming

**City of Wyoming
 Legal Debt Margin**

Pursuant to the statutory and constitutional debt provisions previously set forth, the following table reflects the amount of additional debt the City may legally incur as of November 2, 2023.

City's Ad Valorem SEV	\$3,825,718,000	
Plus Half of Act 198 Property	\$33,916,000	
Plus for Revenue Sharing (1)	\$1,939,824,175	
Plus LCSA/PPT (2)	<u>136,814,227</u>	
Total SEV Value	\$5,936,272,402	
Debt Limit (3)		\$593,627,240
Debt Outstanding	\$41,119,017	
Less: Exempt Debt (4)	<u>\$40,999,305</u>	<u>\$119,712</u>
Legal Debt Margin		<u><u>\$593,507,528</u></u>

- (1) Constitutional and CVTRS State Revenue Sharing payments divided by the City's operating millage rate.
 (2) The Local Community Stabilization Authority ("LCSA") was established to administer distribution of the replacement of personal property tax revenues lost by local government. Eligible reimbursements for LCSA equals Total Reimbursement less Total Qualified Loss Distribution divided by the City's operating millage.
 (3) 10% of SEV.
 (4) Act 94 Revenue Bonds and ordered by water resource commission.

Source: Municipal Advisory Council of Michigan.

**City of Wyoming
Debt Statement**

The following table reflects a breakdown of the City’s direct and overlapping debt as of November 2, 2023. To the extent necessary, the City may levy taxes on all taxable property within its boundaries without limitation as to rate or amount to pay the principal of and interest due on the bonds in the following table which are designated as “Unlimited Tax”. However, the City’s ability to levy tax to pay the debt service on the bonds which are designated as “Limited Tax” is subject to applicable charter, statutory and constitutional limitations.

<u>City Direct Debt</u>	<u>Gross</u>	<u>Self-Supporting</u>	<u>Net</u>
Share of County/City of Holland Issued Bonds:			
Dated September 23, 2011	\$ 1,435,047	\$ 1,435,047	\$ -0-
Water Revenue Bonds:			
Dated October 12, 2021	\$ 3,805,000	\$ 3,805,000	\$ -0-
Dated April 27, 2016	14,420,000	14,420,000	-0-
Dated October 14, 2014	<u>625,000</u>	<u>625,000</u>	<u>-0-</u>
Subtotal	\$ 18,850,000	\$ 18,850,000	\$ -0-
Sewer Revenue Bonds:			
Dated April 26, 2021	\$ 19,560,000	\$ 19,560,000	\$ -0-
Dated September 6, 2017	<u>655,000</u>	<u>655,000</u>	<u>-0-</u>
Subtotal	\$ 20,225,000	\$ 20,225,000	\$ -0-
Brownfield Redevelopment Authority:			
2019 Michigan DEQ Loan	\$ 119,712	\$ -0-	\$ 119,712
Total Direct Debt	<u>\$ 40,629,759</u>	<u>\$ 40,510,047</u>	<u>\$ 119,712</u>

Per Capita Net City Direct Debt (1) \$1.565
Percent of Net Direct Debt to SEV (2) 0.00%

<u>Overlapping Debt (3)</u>	<u>Gross</u>	<u>City Share As Percent of Gross</u>	<u>Net</u>
Byron Center Schools	\$ 176,308,563	2.09%	\$ 3,684,849
Godfrey-Lee Schools	23,479,764	100.00	23,479,764
Godwin Heights Schools.....	21,420,000	90.80	19,449,360
Grand Rapids.....	173,075,000	0.00	0
Grandville Schools	115,110,000	33.47	38,527,317
Kelloggsville Schools.....	56,230,000	62.22	34,986,306
Kentwood Schools	146,625,000	0.56	821,100
Wyoming Schools	97,395,000	99.70	97,102,815
Kent County	75,740,000	8.82	6,604,528
Grand Rapids Community College	<u>21,135,000</u>	8.42	<u>1,781,681</u>
Total Overlapping Debt.....	<u>\$905,528,327</u>		<u>\$226,437,719</u>
Total Direct and Overlapping Debt.....	<u>\$946,038,374</u>		<u>\$226,437,719</u>

Per Capita Net Overlapping Debt (1) \$2,959.93
Percent of Net Overlapping Debt to Total SEV (2).....5.82%

Per Capita Net Direct and Overlapping Debt (1) \$2,961.49
Percentage of Net Direct and Overlapping Debt to Total SEV (2).....5.82%

(1) Based on the City’s 2020 Census population of 76,501.
(2) Based on \$3,893,550,000, which is the City’s Total SEV for the fiscal year ending June 30, 2024. Includes the SEV of property granted tax abatement under Act 198.
(3) Overlapping debt is the portion of another taxing unit’s debt for which property taxpayers of the City are liable in addition to debt issued by the City.
Source: Municipal Advisory Council of Michigan.

City of Wyoming
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Years Ended or Ending June 30, 2021 Through 2023

	June 30		
	2021	2022	2023
REVENUE			
Taxes	13,136,426	13,413,996	14,284,591
Licenses and permits	1,043,672	1,008,053	954,656
Intergovernmental	12,679,889	10,051,350	10,349,103
Charges for services	56,292	81,052	70,017
Fines and forfeitures.....	1,238,419	1,199,335	1,181,674
Special assessments	-	66,632	120,982
Contributions and donations	75,419	30,507	110,766
Rental and interest income	96,970	78,660	96,080
Investment earnings	319,291	220,135	484,970
Miscellaneous.....	134,710	139,586	121,921
Total revenue	28,781,088	26,289,306	27,774,760
EXPENDITURES			
Legislative.....	165,675	305,344	226,969
Judicial	2,408,924	2,703,984	2,482,314
General government.....	3,096,250	3,057,056	3,220,934
Public safety.....	17,438,310	16,921,705	16,390,517
Public works.....	810,354	791,182	791,837
Recreation and culture.....	461,339	440,058	410,541
Community and economic development.....	380,621	435,998	554,478
Total expenditures.....	24,761,473	24,655,327	24,077,590
EXCESS OF REVENUE (EXPENDITURES)	4,019,615	1,633,979	3,697,170
OTHER FINANCING SOURCES(USES).....	22,579	(4,048,349)	(116,693)
NET CHANGE IN FUND BALANCES	4,042,194	(2,414,370)	3,580,477
FUND BALANCES - Beginning of year.....	13,398,286	17,440,480	15,026,110
FUND BALANCES - End of year	\$ 17,440,480	\$ 15,026,110	\$ 18,606,587

Source: City of Wyoming

**City of Wyoming
 U.S. Census Population**

1980 Census.....	59,616
1990 Census.....	63,891
2000 Census.....	69,368
2010 Census.....	72,125
2020 Census.....	76,501

Source: U.S. Department of Commerce-Bureau of Census

**City of Wyoming
 Ten Largest Employers
 Approximate Number of Employees
 Fiscal Years Ended June 30, 2023**

<u>Employer</u>	<u>Principal Product or Service</u>	<u>Number of Employees</u>
Gordon Food Service	Food Services/Wholesaler	5,000
Metro Health Hospital	Medical and Surgical Hospital	3,000
General Motors Components – GR	Automotive Manufacturing	1,200
Benteler Automotive Corp	Automotive Parts	700
Kellogg's Snacks	Snack Food Manufacturing	500
Lumbermen's Inc	Building Materials/Dealer	472
Advantage Solutions	Marketing Consultant	450
Undercar Products Inc.	Plastics Product Manufacturing	416
Michigan Turkey Products Co-Op	Poultry Processing	400
West Michigan International, Inc.	Truck Dealer, Lease, Rental	300

Source: City of Wyoming

**City of Wyoming Water System
 Approximate Number of Retail Customers
 Fiscal Years Ended or Ending June 30, 2019 through 2023**

<u>Fiscal Year Ended or Ending June 30</u>	<u>Approximate Number of Retail Customers</u>
2019	22,634
2020	22,708
2021	22,783
2022	22,911
2023	22,950

Source: City of Wyoming

**City of Wyoming Water System
 Approximate Number of Retail Customers by Classification
 Fiscal Years Ended or Ending June 30, 2019 through 2023**

<u>Fiscal Year Ended or Ending June 30</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total (1)</u>	<u>Percent Change</u>
2019	20,236	131	2,267	22,634	0.11%
2020	20,294	132	2,282	22,708	0.32
2021	20,332	132	2,319	22,783	0.33
2022	20,432	133	2,355	22,911	0.57
2023	20,440	131	2,379	22,950	0.17

Source: City of Wyoming

**City of Wyoming Water System
 Approximate Percent of Retail Customers by Classification
 Fiscal Years Ended or Ending June 30, 2019 through 2023**

<u>Fiscal Year Ended June 30</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2019	89.41%	0.58%	10.01%	100.00%
2020	89.37	0.58	10.05	100.00
2021	89.24	0.58	10.18	100.00
2022	89.14	0.58	10.28	100.00
2023	89.06	0.57	10.37	100.00

Source: City of Wyoming

**City of Wyoming Water System
 Approximate Number of Retail Water Meters by Size
 Fiscal Year Ended June 30, 2023**

<u>Meter Size</u>	<u>Number of Meters (1)</u>	<u>Percent of Total</u>
5/8"	19,949	84.72%
3/4"	754	3.20
1"	1,594	6.77
1 1/2"	604	2.57
2"	545	2.31
3"	74	0.31
4"	13	0.06
6"	11	0.05
8"	<u>2</u>	<u>0.01</u>
Total	<u>23,546</u>	<u>100.00%</u>

Certain customers have water meters for irrigation purposes.
 Source: City of Wyoming

**City of Wyoming Water System
 Retail Water Treatment Charges per CCF
 Fiscal Years Ended or Ending June 30, 2020 through 2024**

<u>Fiscal Year Ended or Ending June 30</u>	<u>Retail Treatment Charge per CCF (1)</u>	<u>Percent Change</u>
2020	1.35	10.66%
2021	1.45	7.40
2022	1.50	3.40
2023	1.61	7.33
2024 (2)	1.85	14.91

(1) Billed quarterly.
 (2) Effective July 1, 2023.
 Source: City of Wyoming

**City of Wyoming Water System
Retail Water Ready-to-Serve Charges by Meter Size (1)
Fiscal Years Ended or Ending June 30, 2020 Through 2024**

<u>Meter Size</u>	<u>Fiscal Year Ended or Ending June 30</u>				
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 (2)</u>
5/8"	\$ 23.66	\$ 24.01	\$ 24.37	\$24.73	\$26.71
1"	48.51	49.24	49.98	50.72	54.77
1 1/2"	104.11	105.67	107.25	108.85	117.55
2"	160.91	163.32	165.77	168.25	181.71
3"	279.21	283.40	287.65	291.96	315.31
4"	521.75	529.58	537.52	545.58	589.22
6"	1,074.71	1,090.83	1,107.19	1,123.79	1,213.69
8"	1,808.96	1,836.09	1,863.63	1,891.58	2,042.90

- (1) Billed quarterly.
(2) Effective July 1, 2023.
Source: City of Wyoming

**City of Wyoming Water System
Service Installation and System Development Charges by Tap Size
Fiscal Year Ending June 30, 2024**

<u>Tap Size</u>	<u>Service Installation</u>	<u>System Development (2)</u>
1"	\$4,000	\$1,308.18
1 1/2"	4,250	4,174.82
2"	5,000	5,221.36
3"	(1)	11,728.14
4"	(1)	31,237.13
6"	(1)	78,058.68
8"	(1)	104,074.40
12"	(1)	148,939.40

- (1) Taps over 2" are based on time and material plus 25% for overhead.
(2) Applied to all new connections with the exception of fire suppression.
Source: City of Wyoming

**City of Wyoming Water System
Other Retail Water Charges by Meter Size
Fiscal Year Ending June 30, 2024**

<u>Meter Size</u>	<u>Fire Suppression (1)</u>	<u>New Connections (2)</u>
5/8"	\$41.24	\$224.09
1"	41.24	298.04
1 1/2"	41.24	(3)
2"	41.24	(3)
3"	41.24	(3)
4"	41.24	(3)
6"	129.97	(3)
8"	220.97	(3)
10"	455.02	n/a
12"	739.97	n/a

- (1) Billed quarterly.
(2) A one-time charge for the water meter.
(3) Water meters larger than 1" are based on actual cost plus 10%.
Source: City of Wyoming

**City of Wyoming Water System
 Approximate Water Volume as Billed by Location (1)
 Fiscal Years Ended June 30, 2019 Through 2023**

Fiscal Year Ended June 30	City	Byron – Gaines Townships	City of Kentwood	City of Grandville	Georgetown Township	Ottawa County	Total
2019	3,215	1,512	858	824	56	5,045	11,510
2020	3,146	1,646	868	802	57	5,444	11,962
2021	3,348	1,806	927	835	74	5,869	12,858
2022	3,272	1,833	906	844	70	5,937	12,862
2023	3,407	1,981	951	805	89	6,229	13,462

(1) Measured in million gallons.
 Source: City of Wyoming

**City of Wyoming Water System
 Water Volume as Pumped and Billed
 Fiscal Years Ended June 30, 2019 Through 2023**

<u>Water Supply Volume (1)</u>	<u>Fiscal Year Ended June 30</u>				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Pumped	12,301	12,847	13,672	13,525	14,515
Billed	<u>11,510</u>	<u>11,962</u>	<u>12,858</u>	<u>12,862</u>	<u>13,462</u>
Unaccounted (2).....	<u>791</u>	<u>885</u>	<u>814</u>	<u>663</u>	<u>1,053</u>
Unaccounted as a Percent of Pumped	6.43%	6.89%	5.95%	4.90%	7.25%

(1) Measured in million gallons.
 (2) Unaccounted water volume is due primarily to flushing of lines, pressure releases during routine maintenance, line loss, unbilled accounts, and slow meters.
 Source: City of Wyoming

**City of Wyoming Water System
Ten Largest Water Customers
Fiscal Year Ended June 30, 2023**

<u>Customer</u>	<u>Principal Product or Service</u>	<u>Water Volume (MG)</u>	<u>Percent of Total (1)</u>	<u>Water Supply Revenue</u>	<u>Percent of Total Revenue (2)</u>
Ottawa County	Government	6,229.25	46.27%	\$ 8,491,464	34.66%
Byron/Gaines Townships	Government	1,980.74	14.71	2,810,910	11.47
City of Kentwood	Government	951.79	7.07	1,320,099	5.39
City of Grandville	Government	804.53	5.98	1,041,743	4.25
Michigan Turkey-Chicago Dr	Meat Processing	321.41	2.39	1,502,489	6.13
GMCH-2100 Burlingame	Automotive	150.38	1.12	537,582	2.19
Schreiber Foods Inc	Food Manufacturer	130.78	0.97	644,832	2.63
Georgetown	Government	89.46	0.66	146,784	0.60
DFA Dairy Brands	Dairy	69.22	0.51	430,145	1.76
Michigan Turkey-1100 Hall	Mobile Home Park	46.36	0.34	252,343	1.03

(1) Based on water volume as billed totaling 13,462.685 MG for the fiscal year ended June 30, 2023.

(2) Based on total water revenues of \$24,496,823 for the fiscal year ended June 30, 2023.

Source: City of Wyoming

City of Wyoming, Michigan

Historical and Projected Water Supply System Operating Cash Flow
Fiscal Years Ended or Ending June 30, 2020 Through 2026

	2020 (1)	2021 (1)	2022 (1)	2023 (1)	Budgeted 2024 (2)	Projected 2025 (3)	Projected 2026 (3)
Operating Revenues (3)							
Charges for Services	\$ 17,853,514	\$ 19,051,007	\$ 19,465,657	\$ 22,664,518	\$ 25,419,500	\$ 25,419,500	\$ 25,419,500
Other	-	-	-	-	-	-	-
Total Operating Revenues	<u>\$ 17,853,514</u>	<u>\$ 19,051,007</u>	<u>\$ 19,465,657</u>	<u>\$ 22,664,518</u>	<u>\$ 25,419,500</u>	<u>\$ 25,419,500</u>	<u>\$ 25,419,500</u>
Operating Expenses (4)							
Administrative and general	\$ 738,662	\$ 27,020	\$ 507,388	\$ 971,368	\$ -	\$ -	\$ -
Accounting and collection	550,673	521,183	508,372	602,953	-	-	-
Pumping and treatment	6,025,988	6,970,639	7,200,163	6,767,768	-	-	-
Transmission and distribution	4,039,813	4,627,016	4,427,195	4,264,363	-	-	-
Depreciation	6,280,369	5,090,375	5,137,776	5,567,359	-	-	-
Total Operating Expenses	<u>\$ 17,635,505</u>	<u>\$ 17,236,233</u>	<u>\$ 17,780,894</u>	<u>\$ 18,173,811</u>	<u>\$ 12,096,742</u>	<u>\$ 12,459,644</u>	<u>\$ 12,833,434</u>
Operating Income (Loss)	\$ 218,009	\$ 1,814,774	\$ 1,684,763	\$ 4,490,707	\$ 13,322,758	\$ 12,959,856	\$ 12,586,066
Non-Operating Revenues (Expenses) (5)							
Interest income	\$ 329,016	\$ 231,910	\$ 217,924	\$ 443,800	\$ 173,000	\$ -	\$ -
Property lease income (cell tower & farm rental)	170,304	145,454	131,984	123,516	162,000	-	-
Disposal of Capital Assets	-	(42,722)	325	-	-	-	-
Miscellaneous income	160,579	87,561	143,977	140,284	85,000	-	-
Interest	(896,618)	(813,032)	(784,694)	(694,459)	-	-	-
Ottawa County Payment	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>\$ (236,719)</u>	<u>\$ (390,829)</u>	<u>\$ (290,484)</u>	<u>\$ 13,141</u>	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 420,000</u>
Income (loss) before Contributions	\$ (18,710)	\$ 1,423,945	\$ 1,394,279	\$ 4,503,848	\$ 13,742,758	\$ 13,379,856	\$ 13,006,066
Depreciation	\$ 6,280,369	\$ 5,090,375	\$ 5,137,776	\$ 5,567,359	\$ -	\$ -	\$ -
Interest Expense	896,618	813,032	784,694	694,459	-	-	-
REVENUE AVAILABLE FOR DEBT SERVICE	<u>\$ 7,158,277</u>	<u>\$ 7,327,352</u>	<u>\$ 7,316,749</u>	<u>\$ 10,765,666</u>	<u>\$ 13,742,758</u>	<u>\$ 13,379,856</u>	<u>\$ 13,006,066</u>
Debt Service Requirements							
2010 Refunding Bonds	\$ 609,382	\$ 591,300	\$ 562,985	\$ -	\$ -	\$ -	\$ -
2011 DWSRF Bonds (46.89% Liability)(GOLT)	177,697	176,818	178,224	179,626	180,480	179,234	180,302
2012 Refunding Bonds	337,269	337,769	335,569	340,725	-	-	-
2013 Refunding Bonds	71,360	69,800	73,240	66,560	-	-	-
2014 Refunding Bonds	337,000	349,750	362,000	348,750	330,625	317,750	-
2016 Refunding Bonds	2,107,900	2,108,300	2,116,700	2,117,700	2,132,450	2,127,950	2,129,950
2021 2021 Bonds	-	-	183,166	255,700	255,900	255,950	255,850
Total	<u>\$ 3,640,608</u>	<u>\$ 3,633,737</u>	<u>\$ 3,811,884</u>	<u>\$ 3,309,061</u>	<u>\$ 2,899,455</u>	<u>\$ 2,880,884</u>	<u>\$ 2,566,102</u>
Excess <Shortfall>	<u>\$ 3,517,669</u>	<u>\$ 3,693,615</u>	<u>\$ 3,504,865</u>	<u>\$ 7,456,605</u>	<u>\$ 10,843,303</u>	<u>\$ 10,498,972</u>	<u>\$ 10,439,964</u>
Revenue Bonds Coverage Ratio	2.07x	2.12x	2.01x	3.44x	5.05x	4.95x	5.45x
Coverage Ratio - Including 2011 DWSRF LTGO Bonds	1.97x	2.02x	1.92x	3.25x	4.74x	4.64x	5.07x
Annual Increase in Revenue Necessary for 1.25x Coverage.			\$0	\$0	\$0	\$0	\$0
Annual Increase Necessary to Produce 1.25x Coverage.			0.00%	0.00%	0.00%	0.00%	0.00%

(1) Actual.

(2) Budgeted.

(3) Consumption and operating revenues are not assumed to change in the years 2025 to 2026.

(4) Assumes 3% growth per annum for the fiscal years ending June 30, 2025 and thereafter.

(5) Non-Operating Revenues are not assumed to change.

Source: City of Wyoming

City of Wyoming,
Michigan



Year Ended
June 30, 2023

Single Audit Act
Compliance

Rehmann

CITY OF WYOMING, MICHIGAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	3
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	5
Independent Auditors' Report on Compliance for the Major Federal Program and Internal Control over Compliance Required by the Uniform Guidance	7
Schedule of Findings and Questioned Costs	10
Summary Schedule of Prior Audit Findings	13



This page intentionally left blank.

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Month XX, 2023

Honorable Mayor and City Council
City of Wyoming, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **City of Wyoming, Michigan** (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated **Month XX, 2023**, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

CITY OF WYOMING, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Housing and Urban Development					
Community Development Block Grant Entitlement Grants Cluster:					
2018 Entitlement	14.218	Direct	B-18-MC-26-0020	\$ -	\$ 3,811
2019 Entitlement	14.218	Direct	B-19-MC-26-0020	5,000	49,908
2020 Entitlement	14.218	Direct	B-20-MC-26-0020	15,000	60,466
COVID-19 - 2020 Entitlement (CDBG-CV)	14.218	Direct	B-20-MW-26-0020	-	88,891
2021 Entitlement	14.218	Direct	B-21-MC-26-0020	55,949	141,655
2022 Entitlement	14.218	Direct	B-22-MC-26-0020	102,662	256,786
Total U.S. Department of Housing and Urban Development				<u>178,611</u>	<u>601,517</u>
U.S. Department of Justice					
Bulletproof Vest Partnership Program:					
2020 Award	16.607	Direct	1121-0235 2020	-	720
2021 Award	16.607	Direct	1121-0235 2021	-	6,840
2022 Award	16.607	Direct	1121-0235 2022	-	2,268
				<u>-</u>	<u>9,828</u>
Public Safety Partnership and Community Policing Grant	16.710	Direct	15JCOPS-21-GG-03424-UHPX	-	372,546
Justice Assistance Grant Program:					
2022 Edward Byrne Memorial Grant	16.738	Direct	15PBJA-22-GG-01594-JAGX	-	32,002
Equitable Sharing Program	16.922	Direct	MI4183400	-	7,327
Total U.S. Department of Justice				<u>-</u>	<u>421,703</u>
U.S. Department of Transportation					
State and Community Highway Safety Cluster:					
Strategic Traffic Enforcement	20.600	MSP	PT-22-10	30,047	32,068
Strategic Traffic Enforcement	20.600	MSP	PT-23-22	53,552	69,976
Total U.S. Department of Transportation				<u>83,599</u>	<u>102,044</u>
U.S. Department of Treasury					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	QHVEK7M73QS4	-	10,714,533
U.S. Department of Health and Human Services					
Special Programs for the Aging Title III, Part B:					
FY 2022 - Go Bus	93.044	AAAWM	51.98	-	1,946
FY 2023 - Go Bus	93.044	AAAWM	51.98	-	6,622
Total U.S. Department of Health and Human Services				<u>-</u>	<u>8,568</u>
Total Expenditures of Federal Awards				<u>\$ 262,210</u>	<u>\$ 11,848,365</u>

See notes to schedule of expenditures of federal awards.

CITY OF WYOMING, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the **City of Wyoming, Michigan** (the "City") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

The City's reporting entity is defined in Note 1 of the City's annual comprehensive financial report. The City's financial statements include the operations of the City of Wyoming Housing Commission discretely-presented component unit, which received federal awards that are not included in the Schedule for the year ended June 30, 2023, as this entity was separately audited.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the City has elected not to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. OTHER FEDERAL REVENUE

The City is an indirect beneficiary of federal funds that are expended directly by the Michigan Department of Transportation. These expenditures which totaled \$2,154,255 for the year ended June 30, 2023, are included in the single audit for the State of Michigan.

4. PASS-THROUGH AGENCIES

The City receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
AAAWM	Area Agency on Aging of Western Michigan
MSP	Michigan State Police



This page intentionally left blank.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Month XX, 2023

Honorable Mayor and City Council
City of Wyoming, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the ***City of Wyoming, Michigan*** (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated **Month XX, 2023**. Our report includes a reference to other auditors who audited the financial statements of the City of Wyoming Housing Commission, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Month XX, 2023

Honorable Mayor and City Council
City of Wyoming, Michigan

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the compliance of ***City of Wyoming, Michigan*** (the "City") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2023. The City's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the operations of the City of Wyoming Housing Commission, which received \$10,790,173 in federal awards, and which is not included in the schedule of expenditures of federal awards for the year ended June 30, 2023. Our audit, described below, did not include the operations of the City of Wyoming Housing Commission because it arranged for a separate audit in accordance with the Uniform Guidance.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CITY OF WYOMING, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? yes X no

Identification of major programs and type of auditors' report issued on compliance for the major program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

CITY OF WYOMING, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

CITY OF WYOMING, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.



CITY OF WYOMING, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2023

None reported.



PROCLAMATION

WATER AND WASTEWATER PROFESSIONALS' WORKFORCE WEEK

WHEREAS, water is one of our most valuable resources in Michigan and is necessary to sustain life; and

WHEREAS, a clean and abundant supply of water is important for the protection of public health for the residents of Wyoming; and

WHEREAS, Wyoming water and wastewater professionals possess a deep commitment to safeguarding and conserving our natural resources; and

WHEREAS, the drinking water and wastewater industry assists in creating jobs, attracting industry and investment, and providing safe recreational opportunities for our residents; and

WHEREAS, Wyoming's licensed and certified drinking water and wastewater treatment workers focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities; and

WHEREAS, water professionals at our local Clean Water and Water Treatment Plants work 24/7 to plan for the future, maintain and upgrade their systems and improve the safety and resiliency of local water supplies for the community; and

WHEREAS, the water and wastewater professionals' mission overall is to protect the public health, quality of life, and well-being of the people of Michigan.

NOW, THEREFORE, I, KENT VANDERWOOD, Mayor of the City of Wyoming, Michigan do hereby proclaim December 11 – 17, 2023, as

WATER AND WASTEWATER PROFESSIONALS' WORKFORCE WEEK

in the City of Wyoming and I extend my sincere gratitude and appreciation to the water and wastewater professionals who work 24/7 to provide excellent essential services to our community every day.

KENT VANDERWOOD, MAYOR
City of Wyoming, Michigan

December 4, 2023

Wyoming City Council
Wyoming, Michigan

City Manager's Report No. 23-16

Subject: Acceptance of city center project easements

Councilmembers:

We continue to acquire easements needed for the city center project. I recommend City Council's approval of the following easements:

Grantor: Hoffman-Grand LLC
Easement: Communications easement
Parcel #: 41-17-14-101-061
Address: 1456 28th St SW
Consideration: \$1.00

Grantor: Bank of America, NA
Easement: Communications easement
Parcel #: 41-17-14-126-024
Address: 1212 28th St SW
Consideration: \$1.00

Grantor: Baker 1515 Realty LLC
Easement: Temporary grading easement
Parcel #: 41-17-11-351-069
Address: 1515 28th St SW
Consideration: \$1.00

I recommend the City Council approve the attached easements prepared by the City attorney.

Respectfully submitted,



John Shay
City Manager

Attachment: Easements

community • safety • stewardship

CITY COUNCIL

Robert Arnoys Tommy Brann Sheldon DeKryger Renee Hill Marissa Postler Robert Postema
Kent Vanderwood, Mayor

COMMUNICATIONS EASEMENT

Grantor Hoffman-Grand, LLC, a Michigan limited liability company, of 3886 West Higgins Lake Drive, Roscommon, MI 48653, in exchange for the consideration of \$1.00, the receipt and sufficiency of which is acknowledged, grants, warrants, and conveys to the **City of Wyoming**, a Michigan municipal corporation of 1155 28th St SW, Wyoming, MI 49509 (**City**) a permanent easement in, on, over, and under the real property described in the attached **Exhibit A** as the **Easement Area** for the purposes of constructing, installing, reconstructing, reinstalling, repairing, maintaining, replacing, improving, inspecting, monitoring, operating, and using, underground communications lines, conduits, ducts and duct banks, and related appurtenances such as manholes, meters, access panels, and switches subject to the following:

1. Grantor may use the Easement Area and may landscape it and pave it for driveways, walkways, existing permanent signage, or parking areas. However, no buildings or other structures, except for existing permanent signage, including brick, block, or stone walls, may be constructed in the Easement Area. Nothing shall be subsequently placed in the Easement Area that covers or blocks access to any communications improvements located above ground.
2. Except for urgent or emergency situations, City will give reasonable notice to Grantor before working within the Easement Area. After the initial construction is completed, if work is undertaken in the Easement Area, the Easement Area and any other disturbed areas of Grantor's property will be restored, without expense to Grantor, to a condition reasonably like that existing immediately before that work. Alternatively, at City's option, City may reimburse Grantor for costs to make part of or all the restoration.
3. City's rights under this easement may be exercised by City's officers, employees, engineering and other consultants, contractors, and other designated agents and representatives. City may assign this easement to any successor of City or allow other communications services providers to use the easement.
4. This easement shall run with land as a perpetual easement. It is binding on Grantor and Grantor's successors, heirs, assigns and all owners of the property upon which the Easement Area is located. "Grantor" as used in this easement includes Grantor identified above and its successors, heirs, assigns and all other owners of the property upon with the Easement Area is located.
5. City, in exercising its easement rights hereunder, shall at all times protect against damage to Grantor's existing signage and any replacements/alterations thereto.

GRANTOR: Hoffman-Grand, LLC

By: Robert L. Hoffman
ROBERT L. HOFFMAN MEMBER
(Printed name of signer) [Title]

STATE OF MICHIGAN
COUNTY OF Oakland

Acknowledged before me in Oakland County, Michigan, on Nov 21, 2023, by Robert L. Hoffman

Linda K Martin
Linda K Martin, Notary Public
Wayne County, Michigan
Acting in Oakland County, Michigan
My commission expires: May 8, 2029

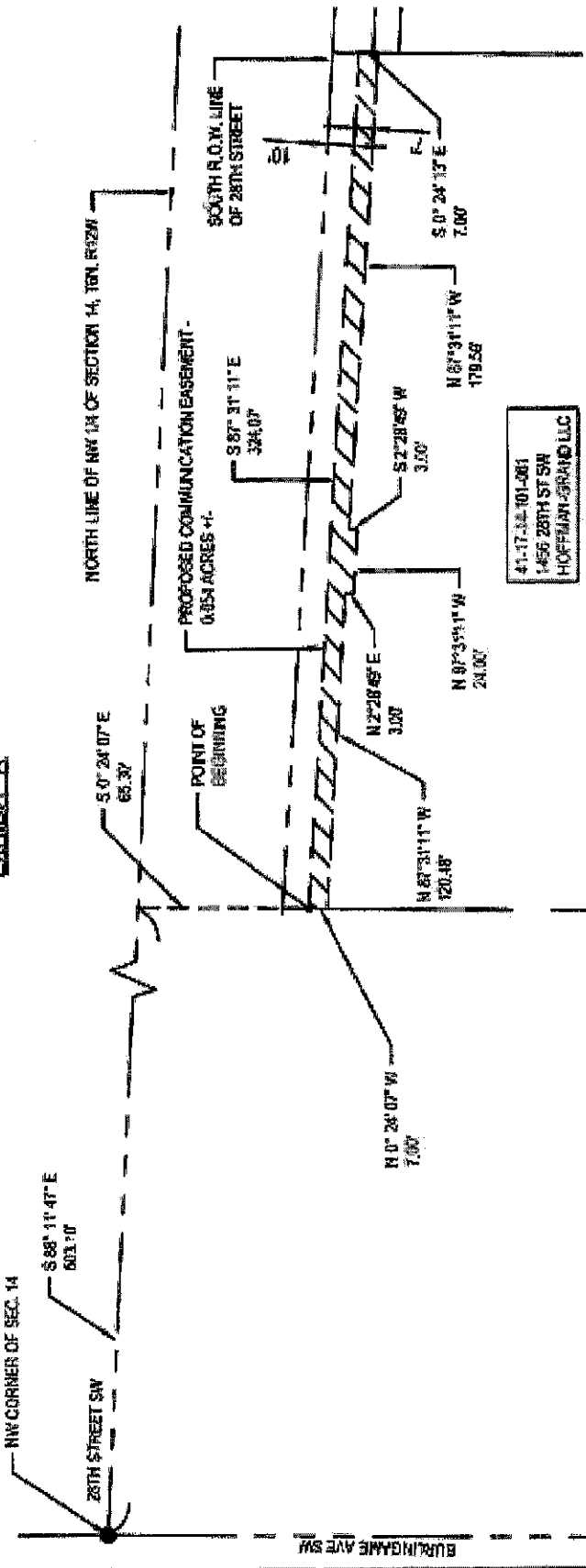
LINDA K MARTIN Notary Public - State of Michigan County of Wayne My Commission Expires May 8, 2029 Acting in the County of <u>Oakland</u>

Drafted by:
Scott Smith, City Attorney
Wyoming Justice Center, B-Suite
2650 DeHoop Ave SW
Wyoming, MI 49509

Legal Description prepared by:
Progressive AE
1811 4 Mile Rd NE
Grand Rapids, MI 49525

When recorded, return to:
Kelli A. Vandenberg
Wyoming City Clerk
1155 28th St SW
Wyoming, MI 49509-0905

EXHIBIT A



41-17-34-101-061
1456 28TH ST SW
HOFFMAN-GRAND LLC

LEGAL DESCRIPTION OF A COMMUNICATION EASEMENT

SITUATED IN THE CITY OF WYOMING, COUNTY OF KENT, STATE OF MICHIGAN.

THAT PART OF THE NORTHWEST 1/4 OF SECTION 14, TOWN 6 NORTH, RANGE 12 WEST, COMMENCING AT THE NORTHWEST CORNER OF SAID NORTHWEST 1/4; THENCE SOUTH 88 DEGREES 11 MINUTES 47 SECONDS EAST, 503.10 FEET ALONG THE NORTH LINE OF SAID SECTION; THENCE SOUTH 00 DEGREES 24 MINUTES 07 SECONDS EAST, 65.30 FEET TO A POINT OF BEGINNING. THENCE SOUTH 87 DEGREES 31 MINUTES 11 SECONDS EAST, 324.07 FEET; THENCE SOUTH 00 DEGREES 24 MINUTES 13 SECONDS EAST, 7.00 FEET; THENCE NORTH 87 DEGREES 31 MINUTES 11 SECONDS WEST, 179.59 FEET; THENCE SOUTH 02 DEGREES 28 MINUTES 49 SECONDS WEST, 3.00 FEET; THENCE NORTH 87 DEGREES 31 MINUTES 11 SECONDS WEST, 24.00 FEET; THENCE NORTH 02 DEGREES 28 MINUTES 49 SECONDS EAST, 3.00 FEET; THENCE NORTH 87 DEGREES 31 MINUTES 11 SECONDS WEST, 120.46 FEET; THENCE NORTH 00 DEGREES 24 MINUTES 07 SECONDS EAST, 7.00 FEET TO THE POINT OF BEGINNING, CONTAINING 0.054 ACRES (2340.51 SQUARE FEET) MORE OR LESS, AND SUBJECT TO RESTRICTION, RESERVATIONS, RIGHTS OF WAYS AND EASEMENTS OF RECORD.

COMMUNICATION EASEMENT



City of Wyoming, Kent County, Michigan
Project No. 17740021
ADDRESS - 1456 28TH ST SW

progressive | **ap**



1811 4 Mile Rd NE | Grand Rapids, MI 49525 | 616.361.2664

TEMPORARY GRADING EASEMENT

1515 28th St SW - Hook Ave Easement, PP# 41-17-11-351-069

Baker 1515 Realty, LLC, a Michigan limited liability company, of 1515 28th St SW, Wyoming, MI 49509, **grantor**, for the consideration of \$1.00, the receipt and adequacy of which is acknowledged, grants and conveys to the **City of Wyoming**, a Michigan municipal corporation of 1155 28th Street, SW, Wyoming, MI 49509, **grantee**, a temporary easement to change existing land contours, to remove and/or replant trees and vegetation, and to construct or reconstruct side-slopes, to construct a pedestrian/bicycling pathway, and to construct or reconstruct curb and gutter, public and private utilities, drainage facilities, lighting facilities, and other facilities as required to construct a pedestrian/bicycling pathway within the adjacent Hook Ave right-of-way. Areas disturbed by that work in the will be properly restored with slope to the grade at which that pathway is constructed and repaved, reseeded, replanted as reasonably needed. The Temporary Easement Area is located on property in the City of Wyoming, Kent County, Michigan, described on the attached Exhibit A.

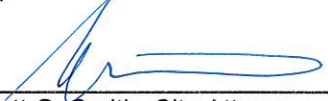
The Temporary Permit, including all rights granted or inferred, shall terminate upon completion of the construction of the pathway, including restoration of the Temporary Easement Area, but not later than December 31, 2025.

<p>Baker 1515 Realty, LLC</p> <p>By:  Jeff Baker, Manager</p>	<p>STATE OF MICHIGAN COUNTY OF KENT</p> <p>Acknowledged before me in Kent County, Michigan, on <u>Oct. 5</u>, 2023, by Jeff Baker known to me as the Manager of Baker 1515 Realty, LLC.</p> <p> <u>10-5</u>, Notary Public <u>Kent</u> County, <u>MI</u> Acting in Kent County, MI My commission expires: <u>11-27-2025</u></p>
--	---

Exempt from state and county transfer tax pursuant to MCL 207.505(a) & MCL 207.526(a). AMANDA LEE PAWSON

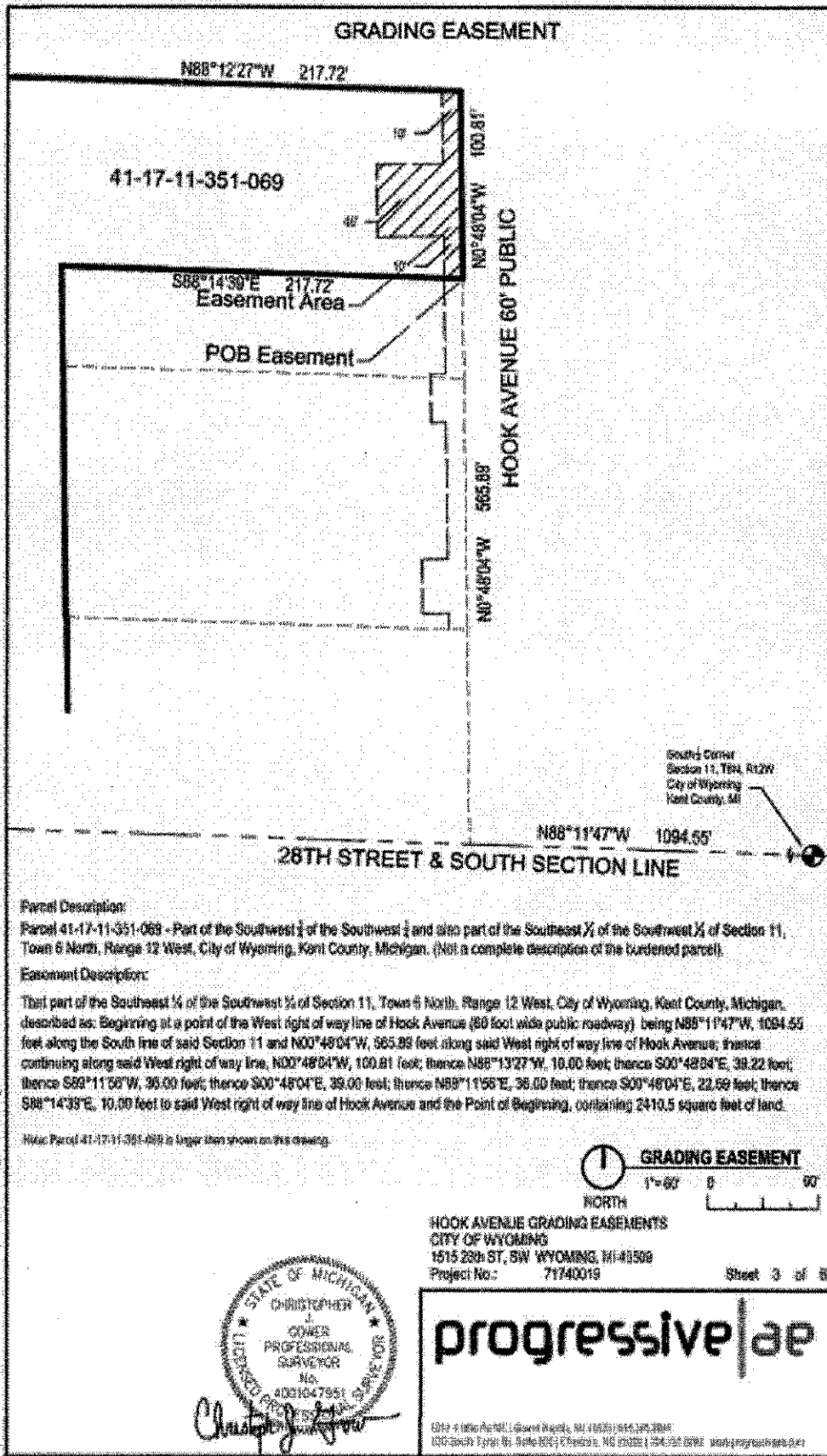
<p>Drafted by: Scott G. Smith Wyoming City Attorney Wyoming Justice Center 2650 DeHoop Ave SW Wyoming, MI 49509</p>	<p>Legal description prepared by: Progressive AE 1811 4 Mile Rd NE Grand Rapids, MI 49525</p>	<p>When recorded, return to: Kelli A. Vandenberg Wyoming City Clerk Wyoming City Hall 1155 28th St SW Wyoming, MI 49509-0905</p>
---	---	---

Approved as to form:



Scott G. Smith, City Attorney

**Exhibit A
Description and Depiction of Temporary Permit Area**



Parcel Description:

Parcel 41-17-11-351-069 - Part of the Southwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ and also part of the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 11, Town 6 North, Range 12 West, City of Wyoming, Kent County, Michigan. (Not a complete description of the burdened parcel).

Easement Description:

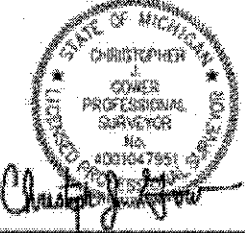
That part of the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 11, Town 6 North, Range 12 West, City of Wyoming, Kent County, Michigan, described as: Beginning at a point of the West right of way line of Hook Avenue (60 foot wide public roadway) being N88°11'47\" W, 1094.55 feet along the South line of said Section 11 and N00°48'04\" W, 565.93 feet along said West right of way line of Hook Avenue; thence continuing along said West right of way line, N00°48'04\" W, 100.81 feet; thence N88°13'27\" W, 10.00 feet; thence S00°48'04\" E, 39.22 feet; thence S89°11'58\" W, 95.00 feet; thence S00°48'04\" E, 35.00 feet; thence N89°11'58\" E, 35.00 feet; thence S00°48'04\" E, 22.69 feet; thence S08°14'39\" E, 10.00 feet to said West right of way line of Hook Avenue and the Point of Beginning, containing 2410.5 square feet of land.

Note: Parcel 41-17-11-351-069 is larger than shown on this drawing.



HOOK AVENUE GRADING EASEMENTS
CITY OF WYOMING
1515 28th ST, SW WYOMING, MI 48159
Project No.: 71740019

Sheet 3 of 8



5010 - 4100 North Hill Street, Detroit, MI 48202 (313) 963-3900
100 South Tryon, 6th Floor, Charlotte, NC 28202 (704) 353-0200 www.progressive.com

3/16/2021 10:11:25 AM CIVIL GROUP C:\WORK\PROJECTS\41-17-11-351-069\41-17-11-351-069-Grading Easements.dwg

COMMUNICATIONS EASEMENT

Grantor, BANK OF AMERICA, NATIONAL ASSOCIATION, a national banking association, whose address is 100 North Tryon Street, Mail Code NC1-007-25-50, Charlotte, North Carolina 28255, Property ID: MI8-384), successor by merger to Michigan National Bank-Wyoming, in exchange for the consideration of \$1.00, the receipt and sufficiency of which are hereby acknowledged, grants, warrants, and conveys to the CITY OF WYOMING, a Michigan municipal corporation ("**City**"), whose address is 1155 28th St SW, Wyoming, Michigan 49509, a permanent, non-exclusive easement in, on, over, and under the real property described in the attached **Exhibit A** as the **Easement Area** for the purposes of constructing, installing, reconstructing, reinstalling, repairing, maintaining, replacing, improving, inspecting, monitoring, operating, and using, underground communications lines, conduits, ducts and duct banks, and related appurtenances such as manholes, meters, access panels, and switches subject to the following:

1. Grantor may use the Easement Area and may landscape it and pave it for driveways, walkways, or parking areas. However, no buildings or other structures, including brick, block, or stone walls, may be constructed in the Easement Area. Nothing shall be placed in the Easement Area that covers or blocks access to any communications improvements located above ground.

2. Except for urgent or emergency situations, City will give reasonable notice to Grantor before working within the Easement Area. After the initial construction is completed, if work is undertaken in the Easement Area, the Easement Area and any other disturbed areas of Grantor's property will be restored, without expense to Grantor, to a condition reasonably like that existing immediately before that work. Alternatively, at City's option, City may reimburse Grantor for costs to make part of or all the restoration. All work performed by the City or its assignees hereunder shall be performed in a good and workmanlike, lien-free manner, in accordance with all applicable laws, statutes and regulations of applicable governmental authorities.

3. In connection with any construction, maintenance and repair work undertaken by the City or its assignees pursuant to this Easement, the City or its assignees will use reasonable efforts to minimize interruptions of any business operating on Grantor's land, and to minimize interference with access to and from Grantor's property.

4. City's rights under this easement may be exercised by City's officers, employees, engineering and other consultants, contractors, and other designated agents and representatives. City may assign this easement to any successor of City, or allow other communications services providers to use the easement, provided that such assignment shall be subject to Grantor's prior consent, not to be unreasonably withheld, conditioned, or delayed. Grantor shall not be deemed to have unreasonably withheld its consent if it determines that the proposed assignee does not have sufficient financial resources to ensure its compliance with the City's obligations hereunder.

5. This easement shall run with land as a perpetual easement. It is binding on Grantor and Grantor's successors, heirs, assigns and all owners of the property upon which the Easement Area is located. "Grantor" as used in this easement includes Grantor identified above and its successors, heirs, assigns and all other owners of the property upon with the Easement Area is located.

6. This Easement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. It is not necessary that all parties execute any single counterpart if each party executes at least one counterpart.

GRANTOR: Bank of America, National Association, a national banking association, successor by merger to Michigan National Bank-Wyoming, a national banking association

STATE OF ARIZONA
COUNTY OF MARICOPA

Acknowledged before me in Maricopa County, Arizona, on September 27, 2023, by Leslie O'Brien, Vice President of Bank of America, National Association, a national banking association, on behalf of such association.

By: Leslie O'Brien
Name: Leslie O'Brien
Title: Vice President
Q# 75252
MS-384

By: [Signature]
Brennan Powe
(Print Name)
Notary Public for Maricopa
County, Arizona

My commission expires: 09/08/2025

Drafted by:
Scott Smith, City Attorney
Wyoming Justice Center, B-Suite
2650 DeHoop Ave SW
Wyoming, MI 49509

Legal Description
prepared by:
Progressive AE
1811 4 Mile Rd NE
Grand Rapids, MI
49525

When recorded, return to:
Kelli A. Vandenberg
Wyoming City Clerk
1155 28th St SW
Wyoming, MI 49509-0905

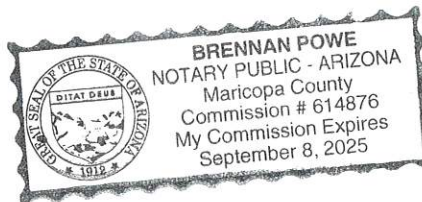
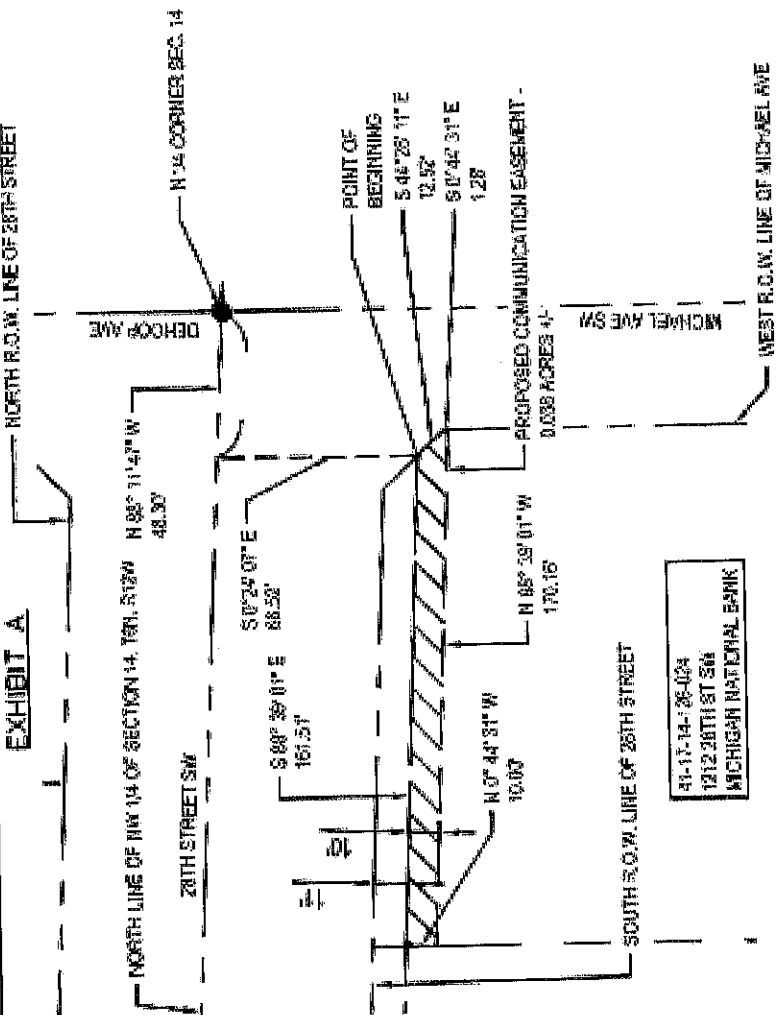


EXHIBIT A

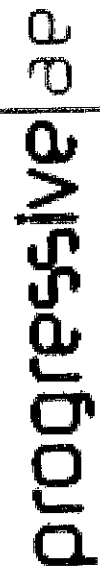


LEGAL DESCRIPTION OF A COMMUNICATION EASEMENT

SITUATED IN THE CITY OF WYOMING, COUNTY OF KENT, STATE OF MICHIGAN.

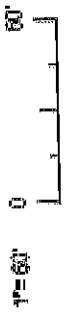
THAT PART OF THE NORTHWEST 1/4 OF SECTION 14, TOWN 6 NORTH, RANGE 12 WEST, COMMENCING AT THE NORTH 1/4 CORNER OF SAID SECTION; THENCE NORTH 88 DEGREES 11 MINUTES 47 SECONDS WEST, 48.30 FEET ALONG THE NORTH LINE OF SAID SECTION; THENCE SOUTH 00 DEGREES 24 MINUTES 07 SECONDS EAST, 66.52 FEET TO A POINT OF BEGINNING; THENCE SOUTH 44 DEGREES 28 MINUTES 11 SECONDS EAST, 12.52 FEET; THENCE SOUTH 00 DEGREES 44 MINUTES 31 SECONDS EAST, 1.28 FEET; THENCE NORTH 88 DEGREES 39 MINUTES 01 SECONDS WEST, 170.16 FEET; THENCE NORTH 00 DEGREES 44 MINUTES 31 SECONDS 01 10.00 FEET; THENCE SOUTH 88 DEGREES 39 MINUTES 01 SECONDS EAST, 161.51 FEET TO THE POINT OF BEGINNING, CONTAINING 0.038 ACRES (1683.90 SQUARE FEET) MORE OR LESS, AND SUBJECT TO RESTRICTION, RESERVATIONS, RIGHTS OF WAYS AND EASEMENTS OF RECORD.

City of Wyoming, Kent County, Michigan
 Project No.: 21740524
 ADDRESS - 1212 28TH ST SW



1212 28th St SW | Kent County, Michigan | 48850

COMMUNICATION EASEMENT



41-17-14-26-024
 1212 28TH ST SW
 MICHIGAN NATIONAL BANK



Leslie O'Brien
Vice President
Bank of America, National Association

Real Estate Services
AZ1-805-01-30; 2505 W. Chandler Blvd
Chandler, AZ 85224
T 602-464-1822 F 804-264-2672
leslie.obrien@BofA.com

September 27, 2023
VIA UPS – tracking # 1Z88VOW90100129756

Scott G. Smith
City Attorney, City of Wyoming
Wyoming Justice Center, B Suite
2650 DeHoop Ave SW
Wyoming, MI 49509
616.530.3194

Re: COMMUNICATIONS EASEMENT
Premises: 1212 28th St SW, Wyoming, MI
File No.: CS # 75252 (MH ID: MI8-384)

M. Smith:

I have enclosed one (1) fully executed original of the Communication Easement, for the above-referenced premises.

Please send a recorded copy to my attention via email at leslie.obrien@bofa.com.

Thank you for your assistance in this matter.

Sincerely,


Leslie O'Brien

Encl:

cc:

Michael Puritz, BROKER- CBRE
Amy Martin, Attorney - Bank of America

RESOLUTION NO. _____

RESOLUTION TO SET MEETING DAYS AND TIMES FOR THE
CITY OF WYOMING BOARDS AND COMMISSIONS

WHEREAS:

1. Section 2.113 of the City Code of Ordinances states that days and times of board and commission meetings shall be set by City Council resolution.

NOW, THEREFORE, BE IT RESOLVED:

1. Wyoming City Council does hereby set the days and times for the Wyoming Boards and Commissions as listed on the attached schedule.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I hereby certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENT:

2024 Boards & Commissions Calendar

Resolution No. _____

CITY OF WYOMING
BOARDS - COMMISSIONS - COMMITTEES
2024 MEETING SCHEDULE

BOARD OF REVIEW	
Monday, March 11, 9:00 a.m.– 4:00 p.m.	City Hall - 1155 28 th Street SW
Tuesday, March 12, 1:00 p.m. – 4:00 p.m. & 6:00 p.m. – 9:00 p.m.	
Thursday, March 14, 9:00 a.m.- 4:00 p.m.	
Tuesday, July 16, 2:00 p.m. – 5:00 p.m.	
Tuesday, December 10, 2:00 p.m. – 5:00 p.m.	
BUILDING AUTHORITY	
At the call of the Chair	City Hall - 1155 28 th Street SW
COMMUNITY DEVELOPMENT COMMITTEE	
At the call of the Chair	City Hall - 1155 28 th Street SW
CONSTRUCTION BOARD OF APPEALS	
3:00 p.m. on the 2 nd Monday of each month at the call of the Chair	City Hall - 1155 28 th Street SW
DOWNTOWN DEVELOPMENT AUTHORITY	
7:30 a.m. on the 2 nd Tuesday of January, April, July, and October	City Hall - 1155 28 th Street SW
ECONOMIC DEVELOPMENT CORPORATION AND BROWNFIELD REDEVELOPMENT AUTHORITY	
4:00 p.m. on the 4 th Monday: January, April, July, and October	City Hall - 1155 28 th Street SW
ELECTION COMMISSION	
At the call of the City Clerk	City Hall - 1155 28 th Street SW
GREATER WYOMING COMMUNITY RESOURCE ALLIANCE	
9:00 a.m. on the 4 th Tuesday of each month	City Hall - 1155 28 th Street SW
HEALTH INSURANCE TRUST BOARD	
3:00 p.m. on the 3 rd Monday of each month	City Hall - 1155 28 th Street SW
HISTORICAL COMMISSION	
6:30 p.m. on the 3 rd Wednesday of each month	Wyoming Public Library - 3350 Michael SW
HOUSING BOARD OF APPEALS	
7:00 p.m. on the 1 st Thursday of each month at the call of the Chair	City Hall - 1155 28 th Street SW
HOUSING COMMISSION	
1:00 p.m. on the 3 rd Tuesday: January 16, March 19, May 21, August 20, October 15, December 17	Housing Commission - Westwood Apartments 2450 36 th Street SW
OFFICERS COMPENSATION COMMISSION	
In every odd-numbered year at the call of the Chair	City Hall - 1155 28 th Street SW
PARKS AND RECREATION COMMISSION	
7:00 p.m. on the 2 nd Wednesday of each month (no meeting in July & Aug.)	City Hall - 1155 28 th Street SW
PLANNING COMMISSION	
7:00 p.m. on the 3 rd Tuesday of each month	City Hall - 1155 28 th Street SW
RETIREMENT BOARD	
8:00 a.m. on the 3 rd Tuesday of each month	City Hall - 1155 28 th Street SW
TREE COMMISSION	
05:00 p.m. on the 2 nd Wednesday of each month	City Hall – 1155 28 th Street SW
WATER SYSTEM ADVISORY COUNCIL	
At the call of the Chair	City Hall – 1155 28 th Street SW
WKTV COMMISSION	
6:00 p.m. on the 1 st Monday of each month	WKTV - 5261 Clyde Park Avenue SW
ZONING BOARD OF APPEALS	
1:30 p.m. on the 1 st and 3 rd Monday of each month	City Hall - 1155 28 th Street SW

** NOTICE GIVEN PURSUANT TO PUBLIC ACT 267, OF 1976, AS AMENDED, BEING MCL 15.261
For further information regarding a scheduled meeting, contact the office of the City Clerk at 1155 28th St. SW, Wyoming, MI 49509-0905. Phone 616-530-7296.

RESOLUTION NO. _____

RESOLUTION TO ESTABLISH AND CHANGE CERTAIN REGULAR CITY COUNCIL
MEETING DATES IN THE 2024 CALENDAR YEAR

WHEREAS:

1. Public Act 267 of 1976 requires that the meeting dates of the City Council be publicly posted, listing the dates, times and places of all the regularly scheduled meetings for the 2024 calendar year.
2. On certain regularly scheduled meeting dates in 2024, the City and the Nation will celebrate holidays which conflict with the regular schedule.
3. It is deemed advisable to adjust the regular meeting schedule to accommodate holiday scheduling.

NOW, THEREFORE, BE IT RESOLVED:

1. That the regular meetings of the Wyoming City Council will be held on the first and third Mondays at 7:00 p.m., except in January, when the first meeting shall be on Tuesday, January 2 and September, when the first meeting shall be on Tuesday, September 3.
2. That the work sessions of the City Council shall be held on the second Monday of each month at 5:30 p.m., except in November, when the meeting shall be on Tuesday, November 12.
3. That committee of the whole meetings of the City Council shall be called as needed.
4. That all dates for regular and work session meetings of the Wyoming City Council be as described on the attached schedules.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I hereby certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

Resolution No. _____

**SCHEDULED MEETING DATES OF THE WYOMING CITY COUNCIL
REGULAR COUNCIL MEETINGS FOR THE YEAR 2024**

ALL MEETINGS BEGIN AT 7:00 PM AND ARE HELD IN THE WYOMING CITY HALL LOCATED AT 1155 28TH ST SW, WYOMING, MICHIGAN IN THE CITY COUNCIL CHAMBERS.

THE COMPLETE ADDRESS OF WYOMING CITY HALL IS 1155 28TH STREET SW, P.O. BOX 905, WYOMING, MICHIGAN 49509-0905.

REGULAR COUNCIL MEETING DATES

*** **TUESDAY, JANUARY 2, 2024** ***

MONDAY, JANUARY 15, 2024

MONDAY, FEBRUARY 5, 2024
MONDAY, FEBRUARY 19, 2024

MONDAY, MARCH 4, 2024
MONDAY, MARCH 18, 2024

MONDAY, APRIL 1, 2024
MONDAY, APRIL 15, 2024

MONDAY, MAY 6, 2024
MONDAY, MAY 20, 2024

MONDAY, JUNE 3, 2024
MONDAY, JUNE 17, 2024

MONDAY, JULY 1, 2024
MONDAY, JULY 15, 2024

MONDAY, AUGUST 5, 2024
MONDAY, AUGUST 19, 2024

*** **TUESDAY, SEPTEMBER 3, 2024** ***

MONDAY, SEPTEMBER 16, 2024

MONDAY, OCTOBER 7, 2024
MONDAY, OCTOBER 21, 2024

MONDAY, NOVEMBER 4, 2024
MONDAY, NOVEMBER 18, 2024

MONDAY, DECEMBER 2, 2024
MONDAY, DECEMBER 16, 2024

**SCHEDULED WORK SESSION MEETING DATES OF THE
WYOMING CITY COUNCIL FOR THE YEAR 2024**

ALL MEETINGS BEGIN AT 5:30 PM AND ARE HELD IN THE WYOMING CITY HALL
LOCATED AT 1155 28TH ST SW, WYOMING, MICHIGAN IN THE CITY COUNCIL
CHAMBERS.

THE COMPLETE ADDRESS OF WYOMING CITY HALL IS 1155 28TH STREET SW,
P.O. BOX 905, WYOMING, MICHIGAN 49509-0905.

WORK SESSION MEETING DATES

MONDAY, JANUARY 8, 2024

MONDAY, FEBRUARY 12, 2024

MONDAY, MARCH 11, 2024

MONDAY, APRIL 8, 2024

MONDAY, MAY 13, 2024

MONDAY, JUNE 10, 2024

MONDAY, JULY 8, 2024

MONDAY, AUGUST 12, 2024

MONDAY, SEPTEMBER 9, 2024

MONDAY, OCTOBER 14, 2024

***** TUESDAY, NOVEMBER 12, 2024 *****

MONDAY, DECEMBER 9, 2024

RESOLUTION NO. _____

RESOLUTION TO APPROVE AND DIRECT THE MAYOR AND CITY CLERK TO SIGN
CONSUMERS ENERGY AGREEMENTS FOR MODIFICATIONS OF ELECTRIC
FACILITIES FOR PHASES 1C AND 2 AND APPROVE PAYMENT OF AMOUNTS
REQUIRED BY THOSE AGREEMENTS

WHEREAS:

1. The city's "city center project" is a multi-phase project to create a community epicenter with a downtown character comprised of additional residences, shopping and dining destinations, and possible lodging and conference facilities within multi-story buildings more closely fronting 28th St between Burlingame and Clyde Park and along 28W Place, Prairie Pkwy, Hook Ave, and Michael/DeHoop Ave, to be connected by an iconic pedestrian/bicycling bridge and trails to amenities such as the KDL branch library, the Wyoming Senior Center, Pinery Park, Wyoming High School, City Hall, the Wyoming Justice Center, and a vast, growing regional trails system, together with gathering spaces, possible social districts, public art, and additional attractions.
2. Doing so requires relocating (burying) power and telecommunication lines and Consumers Energy owns and requires that it perform any such relocation of power lines.
3. The city contracted with Consumers Energy to bury power lines in Consumers Energy's Phases 1A (in proximity to the bridge) and 1B extending west of the bridge to Burlingame Ave.
4. Consumers Energy has proposed an Agreement for Modifications of Electric Facilities with an estimated cost of \$750,000 for Phase 1C (along Michael Ave SW from 28th St to Prairie Pkwy).
5. Consumers Energy has also proposed an Agreement for Modifications of Electric Facilities that, in exchange for the city's payment of \$100,000, will provide initial engineering design for Phase 2 (28th Street from Michael/DeHoop to Clyde Park Ave SW).

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Agreement for Modifications of Electric Facilities for the construction of Phase 1C is approved in the form provided with this resolution.
2. The Agreement for Modifications of Electric Facilities for the preliminary engineering design work for Phase 2 is approved in the form provided with this resolution.
3. The Mayor and City Clerk are authorized and directed to sign both agreements.
4. All City officers and employees are authorized and directed to take all actions needed to implement those agreements according to their terms, including without limitation, payment to Consumers Energy of \$750,000 for the construction of Phase 1C and payment of \$100,000 for preliminary design of Phase 2.
5. All resolutions and parts of resolutions that conflict with this resolution are rescinded.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I certify that this resolution was adopted by the City Council of the City of Wyoming, Michigan at a regular meeting held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Report
Contracts
Invoice

Resolution No. _____

STAFF REPORT

Date: November 21, 2023
Subjects: Consumers Energy Power Line Burying Contract Phase 1C and Engineering Down Payment Contract Phase 2
From: Nicole Hofert, Community & Economic Development Director
Scott Smith, City Attorney
Meeting Date: December 4, 2023

RECOMMENDATION:

Adopt the Resolution Approving and Directing the Mayor and Clerk to Sign Consumers Energy Agreement for Modifications of Electric Facilities – Phase 1C and Phase 2 Engineering Down Payment.

COMMUNITY, SAFETY, STEWARDSHIP:

Community – Our community will be improved by the burying of power lines which will enhance the visual quality of the corridor by reducing visual clutter. Power lines have already been relocated to underground easements between Michael Avenue and 28 West Place and work between 28 West Place and Burlingame will begin in the Spring.

Safety – Improvements to and over 28th St SW will improve pedestrian safety and the burying of power lines adds resiliency to the utility network by protecting power lines underground.

Stewardship – Consumers will undertake the work following the completion of Phase 1B.

BUDGET IMPACT:

The project is fully funded with city and county ARPA funds and a state budget allocation.

DISCUSSION:

A key component to the city center project is the burying of aerial power lines in the city center project area – the extents of which are from Clyde Park Avenue on the east to Burlingame Avenue on the west. The burying of power and communication lines is a critical component in the ability to achieve the Form Based Code's reduced lot lines for buildings fronting 28th Street SW and to avoid overhead conflicts with the new pedestrian bridge. The creation of a city center in Wyoming is a long identified and publicly supported goal for Wyoming residents and businesses. These contracts continue to advance the vision and work already begun.

Consumers Energy developed plans for burying the power lines for Phase 1C at a cost of \$750,000. For Phase 2 a \$100,000 deposit is required for the engineering design to commence.



AGREEMENT FOR MODIFICATIONS OF ELECTRIC FACILITIES (NONREFUNDABLE)

PART I

Effective Date: 11/21/2023 Notification Number: 1068626180 (Drawing Attached, Exhibit A)

Company:

CONSUMERS ENERGY COMPANY a Michigan Corporation

Customer:

CITY OF WYOMING (Name)

530 W. Willow St

PO BOX 905

(Street and Number)

Lansing, MI 48909-7662

WYOMING, MI 49509-0905

(Address)

(City, State and Zip Code)

Attention: NICOLE

Service Location: 28TH ST SW WYOMING - Phase 2 - Michael Ave to Clyde Park - Engineering Down Payment

Township WYOMING

County KENT

Town 06

Range 12

Section 15

Price: \$ 100,000.00

NOTE: ADDITIONAL CHARGES MAY BE OWED. SEE PART II, SECTION 2 and 5 FOR DETAILS.

The Price is good for sixty (60) days from the effective date above. Part II, CONSUMERS' FACILITIES AGREEMENT TERMS AND CONDITIONS is attached hereto and is a part of this Agreement. CUSTOMER ACKNOWLEDGES HAVING READ SAID TERMS AND CONDITIONS. CONSUMERS ENERGY COMPANY EXPRESSLY REJECTS ANY ADDITIONAL OR DIFFERENT TERMS AND CONDITIONS SET FORTH IN ANY PURCHASE ORDER ISSUED BY CUSTOMER OR IN ANY OTHER CONTRACT DOCUMENT ISSUED BY CUSTOMER.

CONSUMERS ENERGY COMPANY

CITY OF WYOMING (Customer)

By (Signature)

By (Signature)

(Print or Type Name)

(Print or Type Name)

(Date Signed)

(Date Signed)

Title

Title



AGREEMENT FOR MODIFICATIONS OF ELECTRIC FACILITIES (NONREFUNDABLE)

TERMS AND CONDITIONS PART II

1. For any new facilities being installed to accommodate new load to the Company's system, a non-refundable contribution pursuant to tariffs filed with the Michigan Public Service Commission (Rule C6) is included in the Price.

In consideration of Customer's request and agreement to pay all the costs of relocation/modification of Consumers' facilities, Consumers hereby agrees to relocate and/or modify its electric facilities. The facilities to be relocated or modified are shown on the drawing attached as Exhibit A. Pursuant to tariffs filed with the Michigan Public Service Commission (Rule C1), when relocation or modification of Consumers' facilities is requested or made necessary by a customer, all costs for the relocation or modification may be charged to the requesting party.

For the above mentioned activities, all costs are non-refundable and are due prior to the start of construction. The Customer shall pay the Price identified in Part I upon execution of this Agreement.

2. After all work is completed, Consumers will invoice the Customer for any additional amounts owed.

The Customer is solely responsible to contact the owner of any phone, cable TV or any other facility that may be attached to Consumers' poles and make arrangements for the removal and/or relocation of those facilities which will be completed at no cost to Consumers. The Price identified in Part I does not include any cost the owner of those facilities may charge for the removal and/or relocation.

The Customer shall also be responsible for additional extraordinary construction costs that result from, but are not limited to site conditions, environmental contamination, underground, or buried obstructions, permit fees or other governmental restrictions. If work is to be completed outside of Consumers' normal working hours at the Customer's request, incremental costs shall apply, and these costs will be the Customer's responsibility.

Any amounts to be paid pursuant to this Agreement are exclusive of federal, state, county, municipal, or local property, license, excise, sales use, gross receipt or similar tax with respect to the work covered hereunder and if Consumers is required by applicable law or regulation to pay or collect any such tax or if any such taxes are assessed against Consumers on account of performance of this Agreement, no matter when such assessment is made, then such tax or taxes shall be paid by the Customer to Consumers in addition to the amounts provided for herein.

3. Prior to the installation of the facilities, and as a condition precedent thereto, the Customer shall provide, at no expense to the Company, or, at Company's option, full payment for the costs incurred by the Company to acquire recordable easements, on a form provided by the Company, granting all necessary rights of way for installation and maintenance of said facilities. If said facilities are to serve a residential subdivision, said easements shall include, but not be limited to, rights of way for streetlighting in the subdivision by means of underground facilities, even though Consumers does not undertake to provide streetlighting facilities and service as a part of this Agreement. If said easements are not secured and delivered to Consumers within thirty (30) days after execution of this Agreement, Consumers may, at its option, refund all payments made to it hereunder by the Customer, without interest, after deducting reasonable expenses incurred by Consumers on account of this Agreement, and this Agreement shall thereupon terminate.

4. For any underground facilities included in the work to be performed hereunder, the Customer shall provide, at no expense to Consumers, rough grading (not more than three inches below finished grade) so that the underground facilities can be properly installed in relation to the finished grade level. The Customer shall maintain the average elevation within six feet of any cable, conduit wire, conductor or other underground facility thereafter at a level not to exceed twelve inches above or three inches below the grade level established at the time of installation of said underground facilities. Further, the Customer shall maintain the ground surface elevation in an area four feet wide around any transformer pad, subsurface transformer, junction vault or other support at an elevation of not less than three inches and not more than six inches below the base of any transformer mounted on a pad or other support and not more than six inches below the top of any subsurface transformer or junction vault; provided, however, that changes in the ground surface elevation in excess of the limits herein prescribed may be permitted upon written consent of Consumers. Consumers will backfill and place excavated earth over any area of construction; the Customer is responsible for the final restoration of the construction area.



**AGREEMENT FOR MODIFICATIONS OF
ELECTRIC FACILITIES (NONREFUNDABLE)**

TERMS AND CONDITIONS (CONT.)

5. If any underground facilities or any portion thereof are to be installed between December 15 and April 15, the Customer shall, prior to installation of said underground facilities or portion thereof, pay Consumers an additional nonrefundable contribution per trench foot as stated in the "Computation of Electric Distribution System Line Extension Deposit and Contribution" for the portion of said facilities installed during said period (Winter construction/practical difficulties charge). The Customer will receive a credit for any part of such winter charge paid by other utilities for joint use of the trench or paid by the Customer for installation, by Consumers, of gas pipe in the same trench. No portion of said facilities will be installed between December 15 and April 15, unless the Customer has paid such additional contribution.

In addition, a further nonrefundable contribution in addition to that provided for herein may be required where, in Consumers' judgment, practical difficulties not considered in determining the Customer's estimate such as water conditions or rock near the surface are encountered during construction. If the Customer does not make such additional contribution within fifteen (15) days after receiving written notice of the necessity for and amount of such additional contribution, Consumers may, at its option, refund all payments made to it hereunder by the Customer, without interest and deducting reasonable expenses incurred by Consumers, and this Agreement shall thereupon terminate.

6. Consumers shall not be in breach of contract as a result of any delay in performing its obligations if such delay is due to strikes or other labor troubles; inability to obtain labor, materials, components, supplies, for any reason, including default of suppliers or subcontractors; acts of God; fire; flood; storm; earthquake or other natural calamities; war; insurrections; riot; embargoes; curtailment; order; regulations or restriction imposed by governmental authorities; or any other cause which is beyond the reasonable control of Consumers, whether of a similar or dissimilar nature and whether or not existing or foreseeable on the scheduled date of commencement of the work. Consumers shall have no obligation to settle any strike or other labor difficulty in a manner not completely satisfactory to it. Should any such delay occur, the time for the performance of Consumers' obligations shall be extended by a time equal to the length of the delay plus such additional time as is reasonably necessary to enable Consumers to resume performance of its obligations.

7. Consumers warrants that any work performed under this Agreement shall be performed by properly skilled personnel in accordance with generally accepted standards for the work being performed. The sole liability of Consumers for defective work under this warranty or otherwise, shall be limited to reperforming any such work on the same conditions as the original work. The foregoing is the Customer's exclusive remedy and, EXCEPT AS EXPRESSLY STATED HEREIN, THERE ARE NO OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING THE WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PURPOSE.

In no event shall Consumers be liable for any loss or damage whatsoever, by reason of its failure to discover, report or modify latent defect or defects inherent in the subject matter of the work. The aforementioned warranty is subject to the following conditions:

(a) Consumers shall not be responsible for repairs, replacements, or corrections made by others with respect to the work performed by Consumers.

(b) The Customer shall notify Consumers in writing of any breach or warranty with respect to the services performed by Consumers within ten (10) days after completion of the work.

8. THE TOTAL LIABILITY OF CONSUMERS, ITS AGENTS, EMPLOYEES, VENDORS AND CONTRACTORS WITH RESPECT TO ANY AND ALL CLAIMS ARISING OUT OF THIS CONTRACT INCLUDING THE PERFORMANCE OF OBLIGATIONS IN CONNECTION WITH THE WORK HEREUNDER, WHETHER BASED ON CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE, SHALL NOT EXCEED IN AGGREGATE ONE THOUSAND DOLLARS (\$1,000.00) AND SHALL IN NO EVENT INCLUDE INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE INCLUDING, BUT NOT LIMITED TO, LOSS OF REVENUE OR ITS USE; LOSS BY REASON OF PLANT OR EQUIPMENT SHUTDOWN OR INABILITY TO OPERATE AT RATED CAPACITY; INCREASED EXPENSE OR OPERATION OF PLANT OR EQUIPMENT; INCREASED COSTS OF PURCHASING OR PROVIDING EQUIPMENT, MATERIALS, SUPPLIES OR SERVICES OUTSIDE CONSUMERS' SCOPE OR SUPPLY; COSTS OR REPLACEMENT POWER OR CAPITAL; CLAIMS OF THE CUSTOMER'S CUSTOMERS; OR INVENTORY OR USE CHARGES, EVEN IF CONSUMERS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.



**AGREEMENT FOR MODIFICATIONS OF
ELECTRIC FACILITIES (NONREFUNDABLE)**

TERMS AND CONDITIONS (CONT.)

This limitation of liability section shall prevail over any conflicting or inconsistent provisions contained herein or in any other applicable document and shall be in effect even if the remedy or remedies set forth herein fail in their essential purpose.

9. The Customer shall indemnify and hold Consumers, its agents, employees, vendors and contractor(s) harmless from and against, and shall at Consumers' option undertake the defense of, any and all claim, losses, liability and damage (including environmental harm) and including reasonable attorney's fees which Consumers might sustain or incur or which might be asserted by any third party against Consumers as a result of the services provided under this Agreement, whether based on warranty, contract, tort (including negligence), strict liability or otherwise, unless caused solely by the negligence of Consumers, its agents or employees.

10. Any assignment or any part thereof by the Customer without the previous written permission of Consumers shall be void and of no effect. Consumers may subcontract any services hereunder.

11. This agreement does not create an employer/employee relationship between the parties. Consumers will retain sole and absolute discretion over the manner and means of carrying out Consumers' responsibilities hereunder.

12. The terms of this Agreement shall not be changed superseded or supplemented, except in writing by an authorized representative of Consumers and by a duly authorized representative of Customer.

13. This Agreement shall be deemed a Michigan contract and shall be construed in accordance with and governed by the laws of the State of Michigan. With respect to the subject matter hereof, this Agreement supersedes all previous representations, understandings and negotiations, either written or oral, between the parties hereto or their representatives and constitutes the entire contract between the parties. This Agreement is intended for the benefit of the parties hereto and does not grant any rights to any third parties unless otherwise specifically stated herein. No part of any purchase order, request for proposal or other documents issued by Customer shall be binding upon Consumers or affect its rights or obligations hereunder unless signed by a duly authorized representative of Consumers.

14. This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the Parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither Party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

15. Additional Items

The amount paid under this Agreement will be used by Company to undertake initial design work to provide the Customer a better estimate of the future project costs. Upon completion of this initial work, the Customer will then be provided an opportunity to proceed with the full project upon payment of additional amounts, or to discontinue the project.



AGREEMENT FOR MODIFICATIONS OF ELECTRIC FACILITIES (NONREFUNDABLE)

PART I

Effective Date: 11/16/2023 Notification Number: 1067163544 (Drawing Attached, Exhibit A)

Company: CONSUMERS ENERGY COMPANY a Michigan Corporation 530 W. Willow St Lansing, MI 48909-7662 (Address) Customer: CITY OF WYOMING (Name) 1155 28th St. SW (Street and Number) WYOMING, MI 49509-0905 (City, State and Zip Code)

Attention: NICOLE

Service Location: 28TH ST SW - Phase 1C - Michael Ave - 28th St to S End of Auto Zone Parking Lot

Township WYOMING County KENT Town 06 Range 12 Section 15

Price: \$750,000.00

NOTE: ADDITIONAL CHARGES MAY BE OWED. SEE PART II, SECTION 2 and 5 FOR DETAILS.

The Price is good for sixty (60) days from the effective date above. Part II, CONSUMERS' FACILITIES AGREEMENT TERMS AND CONDITIONS is attached hereto and is a part of this Agreement. CUSTOMER ACKNOWLEDGES HAVING READ SAID TERMS AND CONDITIONS. CONSUMERS ENERGY COMPANY EXPRESSLY REJECTS ANY ADDITIONAL OR DIFFERENT TERMS AND CONDITIONS SET FORTH IN ANY PURCHASE ORDER ISSUED BY CUSTOMER OR IN ANY OTHER CONTRACT DOCUMENT ISSUED BY CUSTOMER.

CONSUMERS ENERGY COMPANY CITY OF WYOMING (Customer)

By (Signature) (Print or Type Name) (Date Signed)

By Kent Vanderwood, Mayor By Kelli A. VandeBerg, City Clerk

Approved as to Form Date:

Title By Scott G. Smith, City Attorney



**AGREEMENT FOR MODIFICATIONS OF
ELECTRIC FACILITIES (NONREFUNDABLE)**

**TERMS AND CONDITIONS
PART II**

1. In consideration of Customer's request and agreement to pay all the costs of relocation/modification of Consumers' facilities, Consumers hereby agrees to relocate its aerial electric distribution facilities to underground along Michael Avenue from 28th St. SW to the South End of Auto Zone Parking Lot. The facilities to be relocated or modified are shown on the drawing attached as Exhibit A. Pursuant to tariffs filed with the Michigan Public Service Commission (Rule C1.6A), when relocation or modification of Consumers' facilities is requested or made necessary by a customer, all costs for the relocation or modification may be charged to the requesting party.

For the above mentioned activities, all estimated costs are non-refundable and due prior to the start of construction. The Customer shall pay the Price identified in Part I upon execution of this Agreement.

2. The Price provided in Part I of this Agreement is intended to include, but as indicated in other sections of this Agreement may not include, all project-related costs such as; materials acquisition, construction and installation, permitting, taxes, easement acquisition, site preparation, work outside of normal work hours, and other costs. Consumers will proceed with all reasonable dispatch upon receipt of payment and will endeavor to keep Customer informed of material changes in costs as they are incurred or anticipated. Once Consumers has determined all costs and expenses are accounted for on its books, Consumers will determine its actual work order costs for the modification of its facilities. If the actual work order costs differ from the price stated in Part I, Consumers will adjust the price. If the actual work order costs are less than the payments paid by the Customer, Consumers shall refund the difference to the Customer. If the actual work order costs exceed the payments made by the Customer, Consumers shall invoice the Customer for the difference and the Customer shall pay such invoice by the due date indicated on the invoice. All payments shall be made and sent to:

Consumers Energy
P.O. Box 740309
Cincinnati, OH 45274-0309
RE: Order: xxxxxxxx

Customer is solely responsible to contact the owner of any phone, cable TV or any other facility that may be attached to Consumers' poles and make arrangements for the removal and/or relocation of those facilities at Customer's expense or expense of owner of attached facilities. The Price identified in Part I does not include any cost the owner of those facilities may charge for the removal and/or relocation.

The Customer shall also be responsible for additional extraordinary construction costs that result from, but are not limited to site conditions, environmental contamination, underground, or buried obstructions, permit fees or other governmental restrictions. If work is to be completed outside of Consumers' normal working hours at the Customer's request, incremental costs shall apply, and these costs will be the Customer's responsibility.

Any amounts to be paid pursuant to this Agreement are exclusive of federal, state, county, municipal, or local property, license, excise, sales use, gross receipt or similar tax with respect to the work covered hereunder and if Consumers is required by applicable law or regulation to pay or collect any such tax or if any such taxes are assessed against Consumers on account of performance of this Agreement, no matter when such assessment is made, then such tax or taxes shall be paid by the Customer to Consumers in addition to the amounts provided for herein.

3. Consumers may require a further nonrefundable contribution in addition to that provided for herein, where, in Consumers' judgment, practical difficulties not considered in determining the Customer's cost estimate such as water conditions or rock near the surface are encountered during construction. If the Customer does not make such additional contribution within thirty (30) days after receiving written notice of the necessity for and amount of such additional contribution, Consumers may, at its option, refund all payments made to it hereunder by the Customer, without interest and deducting reasonable expenses incurred by Consumers, and this Agreement shall thereupon terminate.



**AGREEMENT FOR MODIFICATIONS OF
ELECTRIC FACILITIES (NONREFUNDABLE)**

TERMS AND CONDITIONS (CONT.)

4. Consumers shall not be in breach of contract as a result of any delay in performing its obligations if such delay is due to strikes or other labor troubles; inability to obtain labor, materials, components, supplies, for any reason, including default of suppliers or subcontractors; acts of God; fire; flood; storm; earthquake or other natural calamities; war; insurrections; riot; embargoes; curtailment; order; regulations or restriction imposed by governmental authorities; or any other cause which is beyond the reasonable control of Consumers, whether of a similar or dissimilar nature and whether or not existing or foreseeable on the scheduled date of commencement of the work. Consumers shall have no obligation to settle any strike or other labor difficulty in a manner not completely satisfactory to it. Should any such delay occur, the time for the performance of Consumers' obligations shall be extended by a time equal to the length of the delay plus such additional time as is reasonably necessary to enable Consumers to resume performance of its obligations. Consumers will endeavor to keep Customer informed of delays as Consumers collaborates with Customer and Customer's engineers, contractors, representatives and agents, to undertake and complete Consumers' work in coordination with the work on Customers pedestrian/bicycle bridge, trail, and right-of-way improvement project.

5. Consumers warrants that any work performed under this Agreement shall be performed by properly skilled personnel in accordance with generally accepted standards for the work being performed. The sole liability of Consumers for defective work under this warranty or otherwise, shall be limited to reperforming any such work on the same conditions as the original work. The foregoing is the Customer's exclusive remedy and, EXCEPT AS EXPRESSLY STATED HEREIN, THERE ARE NO OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING THE WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PURPOSE.

In no event shall Consumers be liable for any loss or damage whatsoever, by reason of its failure to discover, report or modify latent defect or defects inherent in the subject matter of the work. The aforementioned warranty is subject to the following conditions:

(a) Consumers shall not be responsible for repairs, replacements, or corrections made by others with respect to the work performed by Consumers.

(b) The Customer shall notify Consumers in writing of any breach or warranty with respect to the services performed by Consumers within ten (10) days after completion of the work.

6. THE TOTAL LIABILITY OF CONSUMERS, ITS AGENTS, EMPLOYEES, VENDORS AND CONTRACTORS WITH RESPECT TO ANY AND ALL CLAIMS ARISING OUT OF THIS CONTRACT INCLUDING THE PERFORMANCE OF OBLIGATIONS IN CONNECTION WITH THE WORK HEREUNDER, WHETHER BASED ON CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE, SHALL NOT EXCEED IN AGGREGATE THE AMOUNTS PAID UNDER THIS AGREEMENT AND SHALL IN NO EVENT INCLUDE INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE INCLUDING, BUT NOT LIMITED TO, LOSS OF REVENUE OR ITS USE; LOSS BY REASON OF PLANT OR EQUIPMENT SHUTDOWN OR INABILITY TO OPERATE AT RATED CAPACITY; INCREASED EXPENSE OR OPERATION OF PLANT OR EQUIPMENT; INCREASED COSTS OF PURCHASING OR PROVIDING EQUIPMENT, MATERIALS, SUPPLIES OR SERVICES OUTSIDE CONSUMERS' SCOPE OR SUPPLY; COSTS OR REPLACEMENT POWER OR CAPITAL; CLAIMS OF THE CUSTOMER'S CUSTOMERS; OR INVENTORY OR USE CHARGES, EVEN IF CONSUMERS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

This limitation of liability section shall prevail over any conflicting or inconsistent provisions contained herein or in any other applicable document and shall be in effect even if the remedy or remedies set forth herein fail in their essential purpose.

7. Any assignment or any part thereof by the Customer without the previous written permission of Consumers shall be void and of no effect. Consumers may subcontract any services hereunder.



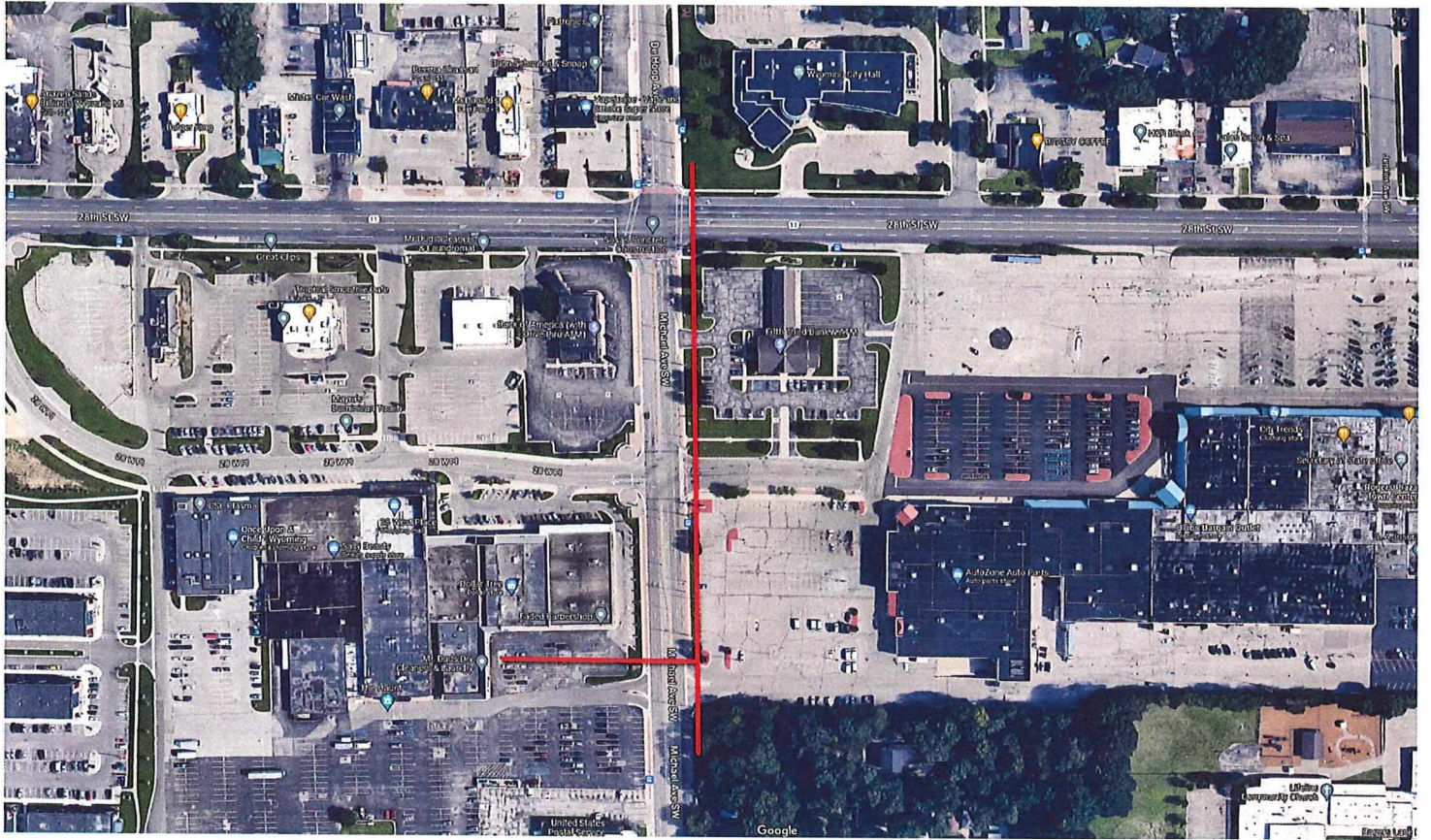
**AGREEMENT FOR MODIFICATIONS OF
ELECTRIC FACILITIES (NONREFUNDABLE)**

TERMS AND CONDITIONS (CONT.)

- 8. This Agreement does not create an employer/employee relationship between the parties. Consumers will retain sole and absolute discretion over the manner and means of carrying out Consumers' responsibilities hereunder.
- 9. The terms of this Agreement shall not be changed superseded or supplemented, except in writing by an authorized representative of Consumers and by a duly authorized representative of Customer.
- 10. This Agreement shall be deemed a Michigan contract and shall be construed in accordance with and governed by the laws of the State of Michigan. With respect to the subject matter hereof, this Agreement supersedes all previous representations, understandings and negotiations, either written or oral, between the parties hereto or their representatives and constitutes the entire contract between the parties. This Agreement is intended for the benefit of the parties hereto and does not grant any rights to any third parties unless otherwise specifically stated herein. No part of any purchase order, request for proposal or other documents issued by Customer shall be binding upon Consumers or affect its rights or obligations hereunder unless signed by a duly authorized representative of Consumers.
- 11. This Agreement may be executed and delivered in counterparts, including by a facsimile or an electronic transmission thereof, each of which shall be deemed an original. Any document generated by the Parties with respect to this Agreement, including this Agreement, may be imaged and stored electronically and introduced as evidence in any proceeding as if original business records. Neither Party will object to the admissibility of such images as evidence in any proceeding on account of having been stored electronically.

12. Additional Items

EXHIBIT A



ID	% Comp	Task Name	Duration	Start	Finish	2024																							
						Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1	20%	28th Street SW Relocation Phase 1C, Preliminary Schedule	389 days?	Tue 5/9/23	Fri 11/1/24																								
2	20%	Phase 1C	389 days?	Tue 5/9/23	Fri 11/1/24																								
3	10...	Engineering	77 days	Tue 5/9/23	Wed 8/23/23																								
4	10...	Engineering Review/Approval Progressive	50 days	Thu 8/24/23	Wed 11/1/23																								
5	10...	Budgetary Estimate	10 days	Thu 11/2/23	Wed 11/15/23																								
6	10...	Reimbursable Contract (RC)	10 days	Thu 11/16/23	Wed 11/29/23																								
7	0%	Wyoming Review/Sign RC;	20 days	Thu 11/30/23	Wed 12/27/23																								
8	0%	Material Delivery	110 days	Thu 12/28/23	Wed 5/29/24																								
9	0%	Obtain Easements	110 days	Thu 12/28/23	Wed 5/29/24																								
10	0%	Obtain Permits	110 days	Thu 12/28/23	Wed 5/29/24																								
11	0%	Procure Contractor	110 days	Thu 12/28/23	Wed 5/29/24																								
12	0%	Constuction Delay Start after Phase 1B is complete	40 days	Thu 5/30/24	Wed 7/24/24																								
13	0%	Construction	66 days	Thu 7/25/24	Thu 10/24/24																								
14	0%	Switching	5 days	Fri 10/25/24	Thu 10/31/24																								
15	0%	In-Service	1 day?	Fri 11/1/24	Fri 11/1/24																								

Project: 28th Street SW Relocatio Date: Tue 11/7/23	Task		Project Summary		Inactive Milestone		Manual Summary Rollup		Deadline		Progress
	Split		External Tasks		Inactive Summary		Manual Summary		Progress		Manual Progress
	Milestone		External Milestone		Manual Task		Start-only		Manual Progress		Manual Progress
	Summary		Inactive Task		Duration-only		Finish-only		Manual Progress		Manual Progress



CITY OF WYOMING
PO BOX 905
WYOMING MI 49509-0905

Amount Due: \$750,000.00
Please pay by: December 16, 2023

Invoice Number	9325859597
PO Number	
PO Date	
Bill Date	11/16/23

Account: 3000 2168 0925

NONENERGY INVOICE

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Capital Charges per Agreement Phs 1C	1.0 EA	\$750,000.00	\$750,000.00
TOTAL DUE:			\$750,000.00

See Page 2 for Payment Options.
Consumers Energy is regulated by the Michigan Public Service Commission, Lansing, Michigan

INVOICE QUESTIONS - Contact: 1-800-477-5050

Fold, detach and mail this stub with your check made payable to Consumers Energy. Please write your account number on your check.



CONSUMERS ENERGY
PO BOX 740309
CINCINNATI, OH 45274-0309

Account: 3000 2168 0925

Amount Due: \$750,000.00
Please pay by: December 16, 2023
Enclosed:

6 330034985739 000750000002 0000 2056 8 300021680925 H

Ways to pay your nonenergy bill:



Same-day payment
ConsumersEnergy.com

Discover® MasterCard®
Visa® or eCheck



Same-day payment
866-329-9593

Discover® MasterCard®
Visa® or eCheck



By mail

Check, money order

Consumers Energy
Payment Center
P.O. Box 740309
Cincinnati, OH 45274-0309



In person

Cash, check, card
or money order

Varies by authorized payment location

Fee may apply

RESOLUTION NO. ____

RESOLUTION TO APPROVE AND DIRECT THE MAYOR AND CITY CLERK
TO SIGN A BRIDGE MAINTENANCE CONTRACT WITH MDOT

WHEREAS:

1. The city's "city center project" is a multi-phase project to create a community epicenter with a downtown character comprised of additional residences, shopping and dining destinations, and possible lodging and conference facilities within multi-story buildings more closely fronting 28th St between Burlingame and Clyde Park and along 28W Place, Prairie Pkwy, Hook Ave, and Michael/DeHoop Ave, to be connected by an iconic pedestrian/bicycling bridge and trails to amenities such as the KDL branch library, the Wyoming Senior Center, Pinery Park, Wyoming High School, City Hall, the Wyoming Justice Center, and a vast, growing regional trails system, together with gathering spaces, possible social districts, public art, and additional attractions.
2. Because the bridge will span 28th St SW, a state trunkline also known as M-11, a permit from the Michigan Department of Transportation (MDOT) is required.
3. MDOT requires a contract to ensure appropriate bridge inspection and maintenance.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Permit Special Trunkline Maintenance Contract for the pedestrian/bicycling bridge spanning 28th St SW (M-11) at the 28W Place/Hook Ave intersection is approved in the form provided with this resolution, subject to such changes as are acceptable to the city attorney.
2. The Mayor and City Clerk are authorized and directed to sign the contract.
3. All City officers and employees are authorized and directed to take all actions needed to implement the contract.
4. All resolutions and parts of resolutions that conflict with this resolution are rescinded.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I certify that this resolution was adopted by the City Council of the City of Wyoming, Michigan at a regular meeting held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Report
Contract

Resolution No. _____

STAFF REPORT

Date: November 29, 2023
Subject: MDOT Bridge Maintenance Contract
From: Nicole Hofert, Community & Economic Development Director
Scott Smith, City Attorney
Meeting Date: December 4, 2023

RECOMMENDATION:

Adopt the Resolution to Approve and Direct the Mayor and Clerk to Sign a Bridge Maintenance Contract with MDOT.

COMMUNITY, SAFETY, STEWARDSHIP:

Community – Our community will be improved by a pedestrian/bicycling bridge allowing easier crossing of 28th St SW.

Safety – Improvements to and over 28th St SW will improve pedestrian safety.

Stewardship – The bridge maintenance contract with MDOT does not require more of the city than the maintenance obligations is it already undertaking by constructing the bridge.

BUDGET IMPACT:

The project is fully funded with city and county ARPA funds and a state budget allocation.

DISCUSSION:

The pedestrian/bicycling bridge spanning 28th St SW (M-11) will be an iconic structure enabling easier and safer crossing of that street. Because M-11 is a state trunkline, the Michigan Department of Transportation (MDOT) must issue a permit allowing its construction. MDOT will issue that permit only if the local government seeking the bridge is contractually obligated to maintain it as MDOT requires.

The accompanying contract is the form MDOT requires. Essentially, it obligates the City to maintain the bridge just as the City intends to do. It also provides MDOT certain rights to ensure the City fulfills those obligations.

PERMIT
SPECIAL TRUNKLINE
MAINTENANCE

DA
Control Section 41062
Permit Ref. Number 95288
Structure Number P02 of 41062
Contract 23-5313

THIS Contract is made and entered by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the CITY OF WYOMING, a Michigan municipal corporation, hereinafter referred to as the "AGENCY"; for the purpose of fixing the rights and obligations of the parties in agreeing to the maintenance and operation a pedestrian structure to be constructed by the AGENCY over Highway M-11 (28th Street).

WITNESSETH:

WHEREAS, the AGENCY is proposing the construction of a pedestrian structure over Highway M-11 (28th Street) within trunkline right-of-way (ROW); and

WHEREAS, the DEPARTMENT has determined it to be acceptable to have the AGENCY construct of the pedestrian structure and is hereinafter referred to as the "PROJECT" and is further described and located as follows:

Pedestrian structure construction work for Structure P02 of 41062 which carries a non-motorized path over Highway M-11 (28th Street) west of Hooke Avenue, including sidewalk construction within trunkline ROW; together with necessary related work, located within the corporate limits of Wyoming, Michigan; and

WHEREAS, the AGENCY will be responsible for the entire cost of the PROJECT; and

WHEREAS, the parties hereto have reached an understanding with each other regarding the performance of the PROJECT work and the maintenance and operation of the facility to be constructed as the PROJECT and desire to set forth this understanding in the form of a written Contract.

NOW, THEREFORE, in consideration of the premises and of the mutual undertakings of the parties and in conformity with applicable law, it is agreed:

1. The AGENCY will construct the PROJECT at no cost to the DEPARTMENT.
2. The AGENCY shall cause to be performed all the PROJECT work as defined in the permit obtained from the DEPARTMENT. It is understood that portions or all of the PROJECT work will be placed under contract by the AGENCY. The performance of the

PROJECT work will be subject to the conditions established in PERMIT REFERENCE NUMBER 95288.

3. Upon completion of construction, the AGENCY will, at its sole cost and expense, inspect, maintain and operate the facility constructed as the PROJECT in accordance with all applicable Federal and State laws and regulations, including, but not limited to, Title II of the Americans with Disabilities Act (ADA), 42 USC 12131 et seq., and its associated regulations and standards, and DEPARTMENT Road and Bridge Standard Plans and the Standard Specifications for Construction. All future maintenance activities will require a ROW construction permit from the DEPARTMENT. The AGENCY shall conform with all DEPARTMENT permit requirements for any work to be performed within the state trunkline ROW. As built plans will be provided to the Grand Rapids Transportation Service Center.

- A. The AGENCY agrees that the PROJECT location will be maintained so as to assure that any Trunkline facilities, structures and the area within the Trunkline ROW boundaries will be kept in good condition, both as to safety and appearance. All unauthorized drawings, graffiti and vandalism shall be removed by the AGENCY at no cost the DEPARTMENT. The maintenance of the facilities by the AGENCY will be accomplished in a manner so as not to cause interference with the reconstruction, maintenance or operation of the Trunkline facility and ROW.
- B. The DEPARTMENT reserves the right to enter the PROJECT location for the purpose of inspection, maintenance or reconstruction of the Trunkline facility when necessary. Additionally, the DEPARTMENT reserves the right to access the PROJECT location as deemed necessary for inspection relating to the DEPARTMENT'S interests. Such inspections are made for the DEPARTMENT'S own purposes and shall not relieve AGENCY of its duties and obligations under the terms of this Contract. Any deficiencies discovered will be corrected or repaired by the AGENCY at no cost to the DEPARTMENT.
- C. Prior to occupancy and/or use of the PROJECT location, the DEPARTMENT will inspect and approve the construction of the PROJECT.
- D. The AGENCY shall be responsible for ensuring the safety and security of the users of the PROJECT location, and to maintain the PROJECT location in a safe operating condition.
- E. A structure number P02 of 41062 has been assigned by the DEPARTMENT to the pedestrian structure over Highway M-11 (28th Street) and the structure placed on the DEPARTMENT'S routine bridge inspection program. The AGENCY shall attach to the structure a

DEPARTMENT standard aluminum structure number plate, per DEPARTMENT standards. The AGENCY shall contact the DEPARTMENT for details. Follow-up responsibilities to correct deficiencies detected by inspections and cost responsibility for inspections are addressed herein.

The AGENCY shall develop an Emergency Contingency Plan for review and approval by the DEPARTMENT which outlines responsibilities. The DEPARTMENT as first responder may have to take some immediate measures in the event of emergencies to rectify any immediate public safety concerns. All such costs incurred by the DEPARTMENT shall be billable to the AGENCY. Follow-up procedures and all associated costs to make permanent repairs shall be the responsibility of the AGENCY or other parties as appropriate, not including the DEPARTMENT, and shall be done by the AGENCY making application and securing the appropriate DEPARTMENT permit to work within the Highway M-11 (28th Street) Right of Way. The DEPARTMENT shall have access to the Structure at all times.

The AGENCY shall be obligated to incur any highway design, construction, inspection and maintenance costs necessary for the initial construction of the pedestrian structure and in the future to inspect, repair, make adjustments to, relocate and/or modify the structure for highway improvements.

The structural members and connections shall be made accessible for inspections. The inspection arrangements between the DEPARTMENT and the AGENCY shall be as follows:

The DEPARTMENT will make inspections on its routine bridge inventory frequency with all such costs incurred including preparing and filing inspection reports billable to the AGENCY. The DEPARTMENT reserves the right to close the structure if the condition is deemed unsafe.

The AGENCY shall be responsible for all design and construction costs for work required due to structural inspections and maintenance.

- F. The AGENCY shall obtain an annual permit in January of each calendar year for ongoing operation, maintenance and inspections including routine exterior maintenance of the pedestrian structure. The AGENCY shall submit an advance notice and receive approval a minimum of five days prior to performing any work under the annual permit. Any lane closures for annual permit work shall be done during non-peak hours and at the discretion of the DEPARTMENT. The annual permit and advance notice

shall be electronically submitted through the DEPARTMENT's Construction Permit System (CPS). Any work to be done outside of routine maintenance shall require an individual permit.

4. The parties hereto agree to comply with all applicable requirements of the Natural Resources and Environmental Protection Act, 1994 P.A., 451, MCL 324.01 et. Seq. for all PROJECT work performed under this Contract and future maintenance work, and the AGENCY shall require its contractors and subcontractors to comply with the same.

5. The AGENCY will not store, allow the storage of or discharge of any radioactive, toxic, flammable, poisonous, explosive or other dangerous, hazardous materials, or waste on the said premises. In addition, the AGENCY will not permit objectionable smoke, fumes, vapors, or odors to rise above the grade line of the Trunkline. No signs, displays or devices may be erected on the ROW for the PROJECT unless specified herein or approved by the DEPARTMENT.

6. It is expressly understood and agreed that in case of non-performance of any of the covenants herein made by the AGENCY and after said AGENCY has been furnished written notice of same by the DEPARTMENT and has been granted a reasonable period of time as determined by the DEPARTMENT for performance or correction thereof, this Contract shall be terminated and said AGENCY shall lose and be barred from all rights, remedies, and actions both at law and in equity upon or under this Contract.

7. It is expressly understood that use of the trunkline ROW is subject to the paramount right of the DEPARTMENT and that upon a determination by the DEPARTMENT that such ROW is required for the construction, operation, and/or maintenance of any present or proposed trunkline or trunkline use, this Contract may be terminated at the discretion of the DEPARTMENT and the facility constructed as the PROJECT may be removed without reimbursement to the AGENCY.

8. Upon termination of this Contract, the AGENCY will peacefully yield up said PROJECT in as good order and condition as when delivered to the AGENCY at no cost to the DEPARTMENT. In the event this Contract is terminated and if the DEPARTMENT deems it necessary to request the removal of any facility occupying the premises, such removal shall be accomplished by the AGENCY in a manner as prescribed by the DEPARTMENT, at no cost to the DEPARTMENT or the Federal Highway Administration.

9. Any removal or modification of the facilities of the AGENCY, when necessary for Trunkline purposes, shall be performed by the AGENCY at no cost to the DEPARTMENT. Upon failure to so perform, the DEPARTMENT at its discretion may perform such work at the cost of the AGENCY or terminate this Contract.

10. The AGENCY recognizes and acknowledges that private and/or public utility companies may require the modification of the AGENCY'S facilities and it shall cooperate with

the utility when requested by the DEPARTMENT at no cost to the DEPARTMENT, or interference with the Trunkline ROW and Trunkline facility.

11. It is understood that if the AGENCY discontinues, abandons or changes the usage of the PROJECT ROW, then this Contract shall be terminated and the DEPARTMENT shall have the right to immediately remove the facility constructed as the PROJECT without reimbursement to the AGENCY.

12. Each party to this Contract will remain responsive for any and all claims arising out of its own acts and/or omissions during the performance of the Contract, as provided by this Contract or by law. In addition, this is not intended to increase or decrease either party's liability for or immunity from tort claims. This Contract is also not intended to nor will it be interpreted as giving either party a right of indemnification, either by contract or by law, for claims arising out of the performance of this Contract.

13. This Contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the AGENCY and for the DEPARTMENT and upon the adoption of a resolution approving said Contract and authorizing the signatures thereto of the respective officials of the AGENCY, a certified copy of which resolution shall be attached to this Contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

CITY OF WYOMING

MICHIGAN DEPARTMENT
OF TRANSPORTATION

By _____
Title:

By _____
for Department Director MDOT

By _____
Title



RESOLUTION NO. _____

RESOLUTION TO AUTHORIZE THE MAYOR AND CITY CLERK TO EXECUTE AN AGREEMENT WITH THE MICHIGAN DEPARTMENT OF TRANSPORTATION FOR THE RESURFACING OF GEZON PARKWAY AND 54TH STREET FROM BYRON CENTER AVENUE TO DIVISION AVENUE

WHEREAS:

1. The City of Wyoming, in cooperation with the Michigan Department of Transportation (MDOT), proposes to resurface Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue.
2. Proposed improvements include milling the existing asphalt surface and replacing with new hot mix asphalt and adding a new turn lane at Clyde Park Avenue.
3. The Michigan Department of Transportation has submitted the attached City-State Agreement outlining the rights and obligations for the parties.
4. The anticipated cost for Wyoming's share, based upon the engineer's estimate, is approximately \$780,000, which can be financed out of the Major Streets Fund Account No. 202-441-46300-972.510.

NOW, THEREFORE, BE IT RESOLVED:

1. The City Council does hereby authorize the Mayor and City Clerk to execute attached MDOT Contract No. 23-5430 for the milling and resurfacing of Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue on December 4, 2023.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I hereby certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Report
Agreement

STAFF REPORT

Date: November 28, 2023

Subject: Gezon Parkway and 54th Street Resurfacing – City/State Agreement

From: Russ Henckel, Assistant Director of Public Works - Engineering

Date of Meeting: December 4, 2023

RECOMMENDATION:

It is recommended City Council authorize the Mayor and Clerk execute an agreement with the Michigan Department of Transportation (MDOT) outlining the rights and obligations of each party for the resurfacing of Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue. The City of Wyoming's share of the project is approximately \$780,000.

COMMUNITY, SAFETY, STEWARDSHIP:

Wyoming continually maintains streets to promote safe and efficient vehicular travel for the residents of Wyoming. Wyoming and MDOT are working together to resurface Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue. The project includes milling the asphalt surface, adding a new turn lane at Clyde Park Avenue and repaving with new asphalt surface. The project will add to the economic strength of our community.

DISCUSSION:

Attached is a City–State Agreement between the City of Wyoming and the Michigan Department of Transportation outlining the rights and obligations associated with the resurfacing of Gezon Parkway and 54th Street from Byron Center Avenue to Division Avenue. The agreement is based upon anticipated costs from the engineer's estimate and participating amounts of the project. Wyoming's share of the \$4.3 million-dollar project is approximately \$780,000.

BUDGET IMPACT:

Funds can be financed out of the Major Streets Fund Account No. 202-441-46300-972.510.

STP

DA

Control Section	ST 41000
Job Number	205691CON
Project	23A0952
CFDA No.	20.205 (Highway Research Planning & Construction)
Contract No.	23-5430

PART I

THIS CONTRACT, consisting of PART I and PART II (Standard Agreement Provisions), is made by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the CITY OF WYOMING, a Michigan municipal corporation, hereinafter referred to as the "REQUESTING PARTY"; for the purpose of fixing the rights and obligations of the parties in agreeing to the following improvements, in Wyoming, Michigan, hereinafter referred to as the "PROJECT" and estimated in detail on EXHIBIT "I", dated October 6, 2023, attached hereto and made a part hereof:

PART A – FEDERAL PARTICIPATION

Hot mix asphalt cold milling, lane widening and resurfacing, storm sewer, concrete curb and gutter, curb ramps and sidewalk along Gezon Parkway from Byron Center Avenue to Clyde Park Avenue and along 54th Street from Clyde Park Avenue to Division Avenue, including earthwork, subbase and aggregate base, underdrain, retaining wall, guardrail, fence, traffic signal work, pushbuttons and countdown pedestrian signals, wireless detection, permanent signing and pavement markings; and all together with necessary related work.

PART B – NO FEDERAL PARTICIPATION

Permanent pavement markings on the westbound northern lane along 54th Street from US-131 entrance ramp to Haughey Avenue; and all together with necessary related work.

WITNESSETH:

WHEREAS, pursuant to Federal law, monies have been provided for the performance of certain improvements on public roads; and

WHEREAS, the reference "FHWA" in PART I and PART II refers to the United States Department of Transportation, Federal Highway Administration; and

WHEREAS, the PROJECT, or portions of the PROJECT, at the request of the REQUESTING PARTY, are being programmed with the FHWA, for implementation with the use of Federal Funds under the following Federal program(s) or funding:

SURFACE TRANSPORTATION PROGRAM

WHEREAS, the parties hereto have reached an understanding with each other regarding the performance of the PROJECT work and desire to set forth this understanding in the form of a written contract.

NOW, THEREFORE, in consideration of the premises and of the mutual undertakings of the parties and in conformity with applicable law, it is agreed:

1. The parties hereto shall undertake and complete the PROJECT in accordance with the terms of this contract.

2. The term "PROJECT COST", as herein used, is hereby defined as the cost of the physical construction necessary for the completion of the PROJECT, including any other costs incurred by the DEPARTMENT as a result of this contract, except construction engineering and inspection.

No charges will be made by the DEPARTMENT to the PROJECT for any inspection work or construction engineering.

The costs incurred by the REQUESTING PARTY for preliminary engineering, construction engineering, construction materials testing, inspection, and right-of-way are excluded from the PROJECT COST as defined by this contract.

The Michigan Department of Environment, Great Lakes, and Energy has informed the DEPARTMENT that it adopted new administrative rules (R 325.10101, et. seq.) which prohibit any governmental agency from connecting and/or reconnecting lead and/or galvanized service lines to existing and/or new water main. Questions regarding these administrative rules should be directed to Michigan Department of Environment, Great Lakes, and Energy. The cost associated with replacement of any lead and/or galvanized service lines, including but not limited to contractor claims, will be the sole responsibility of the REQUESTING PARTY.

3. The DEPARTMENT is authorized by the REQUESTING PARTY to administer on behalf of the REQUESTING PARTY all phases of the PROJECT, including advertising and awarding the construction contract for the PROJECT or portions of the PROJECT. Such administration shall be in accordance with PART II, Section II of this contract.

Any items of the PROJECT COST incurred by the DEPARTMENT may be charged to the PROJECT.

4. The REQUESTING PARTY, at no cost to the PROJECT or to the DEPARTMENT, shall:

A. Design or cause to be designed the plans for the PROJECT.

- B. Appoint a project engineer who shall be in responsible charge of the PROJECT and ensure that the plans and specifications are followed.
- C. Perform or cause to be performed the construction engineering, construction materials testing, and inspection services necessary for the completion of the PROJECT.

The REQUESTING PARTY will furnish the DEPARTMENT proposed timing sequences for trunkline signals that, if any, are being made part of the improvement. No timing adjustments shall be made by the REQUESTING PARTY at any trunkline intersection, without prior issuances by the DEPARTMENT of Standard Traffic Signal Timing Permits.

- 5. The PROJECT COST shall be met in accordance with the following:

PART A

Federal Surface Transportation Funds shall be applied to the eligible items of the PART A portion of the PROJECT COST up to the lesser of: (1) \$3,596,147.71, or (2) an amount such that 81.85 percent, the normal Federal participation ratio for such funds, for the PART A portion of the PROJECT is not exceeded at the time of the award of the construction contract with Federal Surface Transportation Flex (Kent) Funds limited to \$2,158,055.90 and used first. Federal Surface Transportation Flex (TMA) Funds limited to \$872,905.21 and used second with Federal Surface Transportation Urban Funds used last. The balance of the PART A portion of the PROJECT COST, after deduction of Federal Funds, shall be charged to and paid by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

PART B

The PART B portion of the PROJECT COST is not eligible for Federal participation and shall be charged to and paid 100 percent by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

Any items of PROJECT COST not reimbursed by Federal Funds will be the sole responsibility of the REQUESTING PARTY.

- 6. No working capital deposit will be required for this PROJECT.

In order to fulfill the obligations assumed by the REQUESTING PARTY under the provisions of this contract, the REQUESTING PARTY shall make prompt payments of its share of the PROJECT COST upon receipt of progress billings from the DEPARTMENT as herein provided. All payments will be made within 30 days of receipt of billings from the DEPARTMENT. Billings to the REQUESTING PARTY will be based upon the REQUESTING PARTY'S share of the actual costs incurred less Federal Funds earned as the PROJECT progresses.

7. Upon completion of construction of the PROJECT, the REQUESTING PARTY will promptly cause to be enacted and enforced such ordinances or regulations as may be necessary to prohibit parking in the roadway right-of-way throughout the limits of the PROJECT.

8. The performance of the entire PROJECT under this contract, whether Federally funded or not, will be subject to the provisions and requirements of PART II that are applicable to a Federally funded project.

In the event of any discrepancies between PART I and PART II of this contract, the provisions of PART I shall prevail.

Buy America Requirements (23 CFR 635.410) shall apply to the PROJECT and will be adhered to, as applicable, by the parties hereto.

9. The REQUESTING PARTY certifies that it is not aware if and has no reason to believe that the property on which the work is to be performed under this agreement is a facility, as defined by the Michigan Natural Resources and Environmental Protection Act [(NREPA), PA 451, 1994, as amended 2012]; MCL 324.20101(1)(s). The REQUESTING PARTY also certifies that it is not a liable party pursuant to either Part 201 or Part 213 of NREPA, MCL 324.20126 et seq. and MCL 324.21323a et seq. The REQUESTING PARTY is a local unit of government that has acquired or will acquire property for the use of either a transportation corridor or public right-of-way and was not responsible for any activities causing a release or threat of release of any hazardous materials at or on the property. The REQUESTING PARTY is not a person who is liable for response activity costs, pursuant to MCL 324.20101 (vv) and (ww).

10. If, subsequent to execution of this contract, previously unknown hazardous substances are discovered within the PROJECT limits, which require environmental remediation pursuant to either state or federal law, the REQUESTING PARTY, in addition to reporting that fact to the Michigan Department of Environment, Great Lakes, and Energy, shall immediately notify the DEPARTMENT, both orally and in writing of such discovery. The DEPARTMENT shall consult with the REQUESTING PARTY to determine if it is willing to pay for the cost of remediation and, with the FHWA, to determine the eligibility, for reimbursement, of the remediation costs. The REQUESTING PARTY shall be charged for and shall pay all costs associated with such remediation, including all delay costs of the contractor for the PROJECT, in the event that remediation and delay costs are not deemed eligible by the FHWA. If the REQUESTING PARTY refuses to participate in the cost of remediation, the DEPARTMENT shall terminate the PROJECT. The parties agree that any costs or damages that the DEPARTMENT incurs as a result of such termination shall be considered a PROJECT COST.

11. If federal and/or state funds administered by the DEPARTMENT are used to pay the cost of remediating any hazardous substances discovered after the execution of this contract and if there is a reasonable likelihood of recovery, the REQUESTING PARTY, in cooperation with the Michigan Department of Environment, Great Lakes, and Energy and the

DEPARTMENT, shall make a diligent effort to recover such costs from all other possible entities. If recovery is made, the DEPARTMENT shall be reimbursed from such recovery for the proportionate share of the amount paid by the FHWA and/or the DEPARTMENT and the DEPARTMENT shall credit such sums to the appropriate funding source.

12. The DEPARTMENT'S sole reason for entering into this contract is to enable the REQUESTING PARTY to obtain and use funds provided by the Federal Highway Administration pursuant to Title 23 of the United States Code.

Any and all approvals of, reviews of, and recommendations regarding contracts, agreements, permits, plans, specifications, or documents, of any nature, or any inspections of work by the DEPARTMENT or its agents pursuant to the terms of this contract are done to assist the REQUESTING PARTY in meeting program guidelines in order to qualify for available funds. Such approvals, reviews, inspections and recommendations by the DEPARTMENT or its agents shall not relieve the REQUESTING PARTY and the local agencies, as applicable, of their ultimate control and shall not be construed as a warranty of their propriety or that the DEPARTMENT or its agents is assuming any liability, control or jurisdiction.

The providing of recommendations or advice by the DEPARTMENT or its agents does not relieve the REQUESTING PARTY and the local agencies, as applicable of their exclusive jurisdiction of the highway and responsibility under MCL 691.1402 et seq., as amended.

When providing approvals, reviews and recommendations under this contract, the DEPARTMENT or its agents is performing a governmental function, as that term is defined in MCL 691.1401 et seq., as amended, which is incidental to the completion of the PROJECT.

Upon completion of the PROJECT, the REQUESTING PARTY shall accept the facilities constructed as built to specifications within the contract documents. It is understood that the REQUESTING PARTY shall own the facilities and shall operate and maintain the facilities in accordance with all applicable Federal and State laws and regulations, including, but not limited to, Title II of the Americans with Disabilities Act (ADA), 42 USC 12131 et seq., and its associated regulations and standards, and DEPARTMENT Road and Bridge Standard Plans and the Standard Specifications for Construction.

13. The DEPARTMENT, by executing this contract, and rendering services pursuant to this contract, has not and does not assume jurisdiction of the highway, described as the PROJECT for purposes of MCL 691.1402 et seq., as amended. Exclusive jurisdiction of such highway for the purposes of MCL 691.1402 et seq., as amended, rests with the REQUESTING PARTY and other local agencies having respective jurisdiction.

14. The REQUESTING PARTY shall approve all of the plans and specifications to be used on the PROJECT and shall be deemed to have approved all changes to the plans and specifications when put into effect. It is agreed that ultimate responsibility and control over the PROJECT rests with the REQUESTING PARTY and local agencies, as applicable.

15. The REQUESTING PARTY agrees that the costs reported to the DEPARTMENT for this contract will represent only those items that are properly chargeable in accordance with this contract. The REQUESTING PARTY also certifies that it has read the contract terms and has made itself aware of the applicable laws, regulations, and terms of this contract that apply to the reporting of costs incurred under the terms of this contract.

16. Each party to this contract will remain responsible for any and all claims arising out of its own acts and/or omissions during the performance of the contract, as provided by this contract or by law. In addition, this is not intended to increase or decrease either party's liability for or immunity from tort claims. This contract is also not intended to nor will it be interpreted as giving either party a right of indemnification, either by contract or by law, for claims arising out of the performance of this contract.

17. The parties shall promptly provide comprehensive assistance and cooperation in defending and resolving any claims brought against the DEPARTMENT by the contractor, vendors or suppliers as a result of the DEPARTMENT'S award of the construction contract for the PROJECT. Costs incurred by the DEPARTMENT in defending or resolving such claims shall be considered PROJECT COSTS.

18. The DEPARTMENT shall require the contractor who is awarded the contract for the construction of the PROJECT to provide insurance in the amounts specified and in accordance with the DEPARTMENT'S current Standard Specifications for Construction and to:

- A. Maintain bodily injury and property damage insurance for the duration of the PROJECT.
- B. Provide owner's protective liability insurance naming as insureds the State of Michigan, the Michigan State Transportation Commission, the DEPARTMENT and its officials, agents and employees, the REQUESTING PARTY and any other county, county road commission, or municipality in whose jurisdiction the PROJECT is located, and their employees, for the duration of the PROJECT and to provide, upon request, copies of certificates of insurance to the insureds. It is understood that the DEPARTMENT does not assume jurisdiction of the highway described as the PROJECT as a result of being named as an insured on the owner's protective liability insurance policy.
- C. Comply with the requirements of notice of cancellation and reduction of insurance set forth in the current standard specifications for construction and to provide, upon request, copies of notices and reports prepared to those insured.

19. This contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the parties hereto and upon the adoption of the necessary resolutions approving said contract and authorizing the signatures thereto of the respective officials of the REQUESTING PARTY, a certified copy of which resolution shall be attached to this contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

CITY OF WYOMING

MICHIGAN DEPARTMENT
OF TRANSPORTATION

By _____
Title:

By _____
for Department Director MDOT

By _____
Title:



October 6, 2023

EXHIBIT I

CONTROL SECTION ST 41000
JOB NUMBER 205691CON
PROJECT 23A0952

ESTIMATED COST

CONTRACTED WORK

	<u>PART A</u>	<u>PART B</u>	<u>TOTAL</u>
Estimated Cost	\$4,254,030.00	\$7,806.00	\$4,261,836.00

COST PARTICIPATION

GRAND TOTAL ESTIMATED COST	\$4,254,030.00	\$7,806.00	\$4,261,836.00
Less Federal Funds*	<u>\$3,481,923.56</u>	<u>\$ 0.00</u>	<u>\$3,481,923.56</u>
BALANCE (REQUESTING PARTY'S SHARE)	\$ 772,106.45	\$7,806.00	\$ 779,912.45

*Federal Funds for the PROJECT are limited to an amount as described in Section 5.

NO DEPOSIT

09/06/90 STPLS.FOR 10/9/23

DOT

TYPE B
BUREAU OF HIGHWAYS
03-15-93

PART II

STANDARD AGREEMENT PROVISIONS

SECTION I COMPLIANCE WITH REGULATIONS AND DIRECTIVES

SECTION II PROJECT ADMINISTRATION AND SUPERVISION

SECTION III ACCOUNTING AND BILLING

SECTION IV MAINTENANCE AND OPERATION

SECTION V SPECIAL PROGRAM AND PROJECT CONDITIONS

SECTION I

COMPLIANCE WITH REGULATIONS AND DIRECTIVES

- A. To qualify for eligible cost, all work shall be documented in accordance with the requirements and procedures of the DEPARTMENT.
- B. All work on projects for which reimbursement with Federal funds is requested shall be performed in accordance with the requirements and guidelines set forth in the following Directives of the Federal-Aid Policy Guide (FAPG) of the FHWA, as applicable, and as referenced in pertinent sections of Title 23 and Title 49 of the Code of Federal Regulations (CFR), and all supplements and amendments thereto.
 - 1. Engineering
 - a. FAPG (6012.1): Preliminary Engineering
 - b. FAPG (23 CFR 172): Administration of Engineering and Design Related Service Contracts
 - c. FAPG (23 CFR 635A): Contract Procedures
 - d. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments—Allowable Costs
 - 2. Construction
 - a. FAPG (23 CFR 140E): Administrative Settlement Costs-Contract Claims
 - b. FAPG (23 CFR 140B): Construction Engineering Costs
 - c. FAPG (23 CFR 17): Recordkeeping and Retention Requirements for Federal-Aid Highway Records of State Highway Agencies
 - d. FAPG (23 CFR 635A): Contract Procedures
 - e. FAPG (23 CFR 635B): Force Account Construction
 - f. FAPG (23 CFR 645A): Utility Relocations, Adjustments and Reimbursement

- g. FAPG (23 CFR 645B): Accommodation of Utilities (PPM 30-4.1)
 - h. FAPG (23 CFR 655F): Traffic Control Devices on Federal-Aid and other Streets and Highways
 - i. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments--Allowable Costs
3. Modification Or Construction Of Railroad Facilities
- a. FAPG (23 CFR 140I): Reimbursement for Railroad Work
 - b. FAPG (23 CFR 646B): Railroad Highway Projects
- C. In conformance with FAPG (23 CFR 630C) Project Agreements, the political subdivisions party to this contract, on those Federally funded projects which exceed a total cost of \$100,000.00 stipulate the following with respect to their specific jurisdictions:
- 1. That any facility to be utilized in performance under or to benefit from this contract is not listed on the Environmental Protection Agency (EPA) List of Violating Facilities issued pursuant to the requirements of the Federal Clean Air Act, as amended, and the Federal Water Pollution Control Act, as amended.
 - 2. That they each agree to comply with all of the requirements of Section 114 of the Federal Clean Air Act and Section 308 of the Federal Water Pollution Control Act, and all regulations and guidelines issued thereunder.
 - 3. That as a condition of Federal aid pursuant to this contract they shall notify the DEPARTMENT of the receipt of any advice indicating that a facility to be utilized in performance under or to benefit from this contract is under consideration to be listed on the EPA List of Violating Facilities.
- D. Ensure that the PROJECT is constructed in accordance with and incorporates all committed environmental impact mitigation measures listed in approved environmental documents unless modified or deleted by approval of the FHWA.
- E. All the requirements, guidelines, conditions and restrictions noted in all other pertinent Directives and Instructional Memoranda of the FHWA will apply to this contract and will be adhered to, as applicable, by the parties hereto.

SECTION II

PROJECT ADMINISTRATION AND SUPERVISION

- A. The DEPARTMENT shall provide such administrative guidance as it determines is required by the PROJECT in order to facilitate the obtaining of available federal and/or state funds.
- B. The DEPARTMENT will advertise and award all contracted portions of the PROJECT work. Prior to advertising of the PROJECT for receipt of bids, the REQUESTING PARTY may delete any portion or all of the PROJECT work. After receipt of bids for the PROJECT, the REQUESTING PARTY shall have the right to reject the amount bid for the PROJECT prior to the award of the contract for the PROJECT only if such amount exceeds by ten percent (10%) the final engineer's estimate therefor. If such rejection of the bids is not received in writing within two (2) weeks after letting, the DEPARTMENT will assume concurrence. The DEPARTMENT may, upon request, readvertise the PROJECT. Should the REQUESTING PARTY so request in writing within the aforesaid two (2) week period after letting, the PROJECT will be cancelled and the DEPARTMENT will refund the unused balance of the deposit less all costs incurred by the DEPARTMENT.
- C. The DEPARTMENT will perform such inspection services on PROJECT work performed by the REQUESTING PARTY with its own forces as is required to ensure compliance with the approved plans & specifications.
- D. On those projects funded with Federal monies, the DEPARTMENT shall as may be required secure from the FHWA approval of plans and specifications, and such cost estimates for FHWA participation in the PROJECT COST.
- E. All work in connection with the PROJECT shall be performed in conformance with the Michigan Department of Transportation Standard Specifications for Construction, and the supplemental specifications, Special Provisions and plans pertaining to the PROJECT and all materials furnished and used in the construction of the PROJECT shall conform to the aforesaid specifications. No extra work shall be performed nor changes in plans and specifications made until said work or changes are approved by the project engineer and authorized by the DEPARTMENT.

- F. Should it be necessary or desirable that portions of the work covered by this contract be accomplished by a consulting firm, a railway company, or governmental agency, firm, person, or corporation, under a subcontract with the REQUESTING PARTY at PROJECT expense, such subcontracted arrangements will be covered by formal written agreement between the REQUESTING PARTY and that party.

This formal written agreement shall: include a reference to the specific prime contract to which it pertains; include provisions which clearly set forth the maximum reimbursable and the basis of payment; provide for the maintenance of accounting records in accordance with generally accepted accounting principles, which clearly document the actual cost of the services provided; provide that costs eligible for reimbursement shall be in accordance with clearly defined cost criteria such as 49 CFR Part 18, 48 CFR Part 31, 23 CFR Part 140, OMB Circular A-87, etc. as applicable; provide for access to the department or its representatives to inspect and audit all data and records related to the agreement for a minimum of three years after the department's final payment to the local unit.

All such agreements will be submitted for approval by the DEPARTMENT and, if applicable, by the FHWA prior to execution thereof, except for agreements for amounts less than \$100,000 for preliminary engineering and testing services executed under and in accordance with the provisions of the "Small Purchase Procedures" FAPG (23 CFR 172), which do not require prior approval of the DEPARTMENT or the FHWA.

Any such approval by the DEPARTMENT shall in no way be construed as a warranty of the subcontractor's qualifications, financial integrity, or ability to perform the work being subcontracted.

- G. The REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, shall make such arrangements with railway companies, utilities, etc., as may be necessary for the performance of work required for the PROJECT but for which Federal or other reimbursement will not be requested.
- H. The REQUESTING PARTY, at no cost to the PROJECT, or the DEPARTMENT, shall secure, as necessary, all agreements and approvals of the PROJECT with railway companies, the Railroad Safety & Tariffs Division of the DEPARTMENT and other concerned governmental agencies other than the FHWA, and will forward same to the DEPARTMENT for such reviews and approvals as may be required.
- I. No PROJECT work for which reimbursement will be requested by the REQUESTING PARTY is to be subcontracted or performed until the DEPARTMENT gives written notification that such work may commence.

- J. The REQUESTING PARTY shall be responsible for the payment of all costs and expenses incurred in the performance of the work it agrees to undertake and perform.
- K. The REQUESTING PARTY shall pay directly to the party performing the work all billings for the services performed on the PROJECT which are authorized by or through the REQUESTING PARTY.
- L. The REQUESTING PARTY shall submit to the DEPARTMENT all paid billings for which reimbursement is desired in accordance with DEPARTMENT procedures.
- M. All work by a consulting firm will be performed in compliance with the applicable provisions of 1980 PA 299, Subsection 2001, MCL 339.2001; MSA 18.425(2001), as well as in accordance with the provisions of all previously cited Directives of the FHWA.
- N. The project engineer shall be subject to such administrative guidance as may be deemed necessary to ensure compliance with program requirement and, in those instances where a consultant firm is retained to provide engineering and inspection services, the personnel performing those services shall be subject to the same conditions.
- O. The DEPARTMENT, in administering the PROJECT in accordance with applicable Federal and State requirements and regulations, neither assumes nor becomes liable for any obligations undertaken or arising between the REQUESTING PARTY and any other party with respect to the PROJECT.
- P. In the event it is determined by the DEPARTMENT that there will be either insufficient Federal funds or insufficient time to properly administer such funds for the entire PROJECT or portions thereof, the DEPARTMENT, prior to advertising or issuing authorization for work performance, may cancel the PROJECT, or any portion thereof, and upon written notice to the parties this contract shall be void and of no effect with respect to that cancelled portion of the PROJECT. Any PROJECT deposits previously made by the parties on the cancelled portions of the PROJECT will be promptly refunded.
- Q. Those projects funded with Federal monies will be subject to inspection at all times by the DEPARTMENT and the FHWA.

SECTION III

ACCOUNTING AND BILLING

A. Procedures for billing for work undertaken by the REQUESTING PARTY:

1. The REQUESTING PARTY shall establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this contract, said records to be hereinafter referred to as the "RECORDS". Separate accounts shall be established and maintained for all costs incurred under this contract.

The REQUESTING PARTY shall maintain the RECORDS for at least three (3) years from the date of final payment of Federal Aid made by the DEPARTMENT under this contract. In the event of a dispute with regard to the allowable expenses or any other issue under this contract, the REQUESTING PARTY shall thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

The DEPARTMENT, or its representative, may inspect, copy, or audit the RECORDS at any reasonable time after giving reasonable notice.

If any part of the work is subcontracted, the REQUESTING PARTY shall assure compliance with the above for all subcontracted work.

In the event that an audit performed by or on behalf of the DEPARTMENT indicates an adjustment to the costs reported under this contract, or questions the allowability of an item of expense, the DEPARTMENT shall promptly submit to the REQUESTING PARTY, a Notice of Audit Results and a copy of the audit report which may supplement or modify any tentative findings verbally communicated to the REQUESTING PARTY at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the REQUESTING PARTY shall: (a) respond in writing to the responsible Bureau or the DEPARTMENT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense and, (c) submit to the DEPARTMENT a written explanation as to any questioned or no opinion expressed item of expense, hereinafter referred to as the "RESPONSE". The RESPONSE shall be clearly stated and provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the REQUESTING PARTY may supply appropriate excerpts and make alternate

arrangements to conveniently and reasonably make that documentation available for review by the DEPARTMENT. The RESPONSE shall refer to and apply the language of the contract. The REQUESTING PARTY agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes the DEPARTMENT to finally disallow any items of questioned or no opinion expressed cost.

The DEPARTMENT shall make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If the DEPARTMENT determines that an overpayment has been made to the REQUESTING PARTY, the REQUESTING PARTY shall repay that amount to the DEPARTMENT or reach agreement with the DEPARTMENT on a repayment schedule within thirty (30) days after the date of an invoice from the DEPARTMENT. If the REQUESTING PARTY fails to repay the overpayment or reach agreement with the DEPARTMENT on a repayment schedule within the thirty (30) day period, the REQUESTING PARTY agrees that the DEPARTMENT shall deduct all or a portion of the overpayment from any funds then or thereafter payable by the DEPARTMENT to the REQUESTING PARTY under this contract or any other agreement, or payable to the REQUESTING PARTY under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by the DEPARTMENT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The REQUESTING PARTY expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest the DEPARTMENT'S decision only as to any item of expense the disallowance of which was disputed by the REQUESTING PARTY in a timely filed RESPONSE.

The REQUESTING PARTY shall comply with the Single Audit Act of 1984, as amended, including, but not limited to, the Single Audit Amendments of 1996 (31 USC 7501-7507).

The REQUESTING PARTY shall adhere to the following requirements associated with audits of accounts and records:

- a. Agencies expending a total of \$500,000 or more in federal funds, from one or more funding sources in its fiscal year, shall comply with the requirements of the federal Office of Management and Budget (OMB) Circular A-133, as revised or amended.

The agency shall submit two copies of:

- The Reporting Package
- The Data Collection Form
- The management letter to the agency, if one issued by the audit firm

The OMB Circular A-133 audit must be submitted to the address below in accordance with the time frame established in the circular, as revised or amended.

b. Agencies expending less than \$500,000 in federal funds must submit a letter to the Department advising that a circular audit was not required. The letter shall indicate the applicable fiscal year, the amount of federal funds spent, the name(s) of the Department federal programs, and the CFDA grant number(s). This information must also be submitted to the address below.

c. Address: Michigan Department of Education
Accounting Service Center
Hannah Building
608 Allegan Street
Lansing, MI 48909

d. Agencies must also comply with applicable State laws and regulations relative to audit requirements.

e. Agencies shall not charge audit costs to Department's federal programs which are not in accordance with the OMB Circular A-133 requirements.

f. All agencies are subject to the federally required monitoring activities, which may include limited scope reviews and other on-site monitoring.

2. Agreed Unit Prices Work - All billings for work undertaken by the REQUESTING PARTY on an agreed unit price basis will be submitted in accordance with the Michigan Department of Transportation Standard Specifications for Construction and pertinent FAPG Directives and Guidelines of the FHWA.
3. Force Account Work and Subcontracted Work - All billings submitted to the DEPARTMENT for Federal reimbursement for items of work performed on a force account basis or by any subcontract with a consulting firm, railway company, governmental agency or other party, under the terms of this contract, shall be prepared in accordance with the provisions of the pertinent FHPM Directives and the procedures of the DEPARTMENT. Progress billings may be submitted monthly during the time work is being performed provided, however, that no bill of a lesser amount than \$1,000.00 shall be submitted unless it is a final

or end of fiscal year billing. All billings shall be labeled either "Progress Bill Number _____", or "Final Billing".

4. Final billing under this contract shall be submitted in a timely manner but not later than six months after completion of the work. Billings for work submitted later than six months after completion of the work will not be paid.
5. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with Federal monies, the DEPARTMENT will act as billing agent for the REQUESTING PARTY, consolidating said billings with those for its own force account work and presenting these consolidated billings to the FHWA for payment. Upon receipt of reimbursement from the FHWA, the DEPARTMENT will promptly forward to the REQUESTING PARTY its share of said reimbursement.
6. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with non-Federal monies, the DEPARTMENT will promptly forward to the REQUESTING PARTY reimbursement of eligible costs.

B. Payment of Contracted and DEPARTMENT Costs:

1. As work on the PROJECT commences, the initial payments for contracted work and/or costs incurred by the DEPARTMENT will be made from the working capital deposit. Receipt of progress payments of Federal funds, and where applicable, State Critical Bridge funds, will be used to replenish the working capital deposit. The REQUESTING PARTY shall make prompt payments of its share of the contracted and/or DEPARTMENT incurred portion of the PROJECT COST upon receipt of progress billings from the DEPARTMENT. Progress billings will be based upon the REQUESTING PARTY'S share of the actual costs incurred as work on the PROJECT progresses and will be submitted, as required, until it is determined by the DEPARTMENT that there is sufficient available working capital to meet the remaining anticipated PROJECT COSTS. All progress payments will be made within thirty (30) days of receipt of billings. No monthly billing of a lesser amount than \$1,000.00 will be made unless it is a final or end of fiscal year billing. Should the DEPARTMENT determine that the available working capital exceeds the remaining anticipated PROJECT COSTS, the DEPARTMENT may reimburse the REQUESTING PARTY such excess. Upon completion of the PROJECT, payment of all PROJECT COSTS, receipt of all applicable monies from the FHWA, and completion of necessary audits, the REQUESTING PARTY will be reimbursed the balance of its deposit.

2. In the event that the bid, plus contingencies, for the contracted, and/or the DEPARTMENT incurred portion of the PROJECT work exceeds the estimated cost therefor as established by this contract, the REQUESTING PARTY may be advised and billed for the additional amount of its share.

C. General Conditions:

1. The DEPARTMENT, in accordance with its procedures in existence and covering the time period involved, shall make payment for interest earned on the balance of working capital deposits for all projects on account with the DEPARTMENT. The REQUESTING PARTY in accordance with DEPARTMENT procedures in existence and covering the time period involved, shall make payment for interest owed on any deficit balance of working capital deposits for all projects on account with the DEPARTMENT. This payment or billing is processed on an annual basis corresponding to the State of Michigan fiscal year. Upon receipt of billing for interest incurred, the REQUESTING PARTY promises and shall promptly pay the DEPARTMENT said amount.
2. Pursuant to the authority granted by law, the REQUESTING PARTY hereby irrevocably pledges a sufficient amount of funds received by it from the Michigan Transportation Fund to meet its obligations as specified in PART I and PART II. If the REQUESTING PARTY shall fail to make any of its required payments when due, as specified herein, the DEPARTMENT shall immediately notify the REQUESTING PARTY and the State Treasurer of the State of Michigan or such other state officer or agency having charge and control over disbursement of the Michigan Transportation Fund, pursuant to law, of the fact of such default and the amount thereof, and, if such default is not cured by payment within ten (10) days, said State Treasurer or other state officer or agency is then authorized and directed to withhold from the first of such monies thereafter allocated by law to the REQUESTING PARTY from the Michigan Transportation Fund sufficient monies to remove the default, and to credit the REQUESTING PARTY with payment thereof, and to notify the REQUESTING PARTY in writing of such fact.
3. Upon completion of all work under this contract and final audit by the DEPARTMENT or the FHWA, the REQUESTING PARTY promises to promptly repay the DEPARTMENT for any disallowed items of costs previously disbursed by the DEPARTMENT. The REQUESTING PARTY pledges its future receipts from the Michigan Transportation Fund for repayment of all disallowed items and, upon failure to make repayment for any disallowed items within ninety (90) days of demand made by the DEPARTMENT, the DEPARTMENT is hereby authorized to withhold an equal amount from the REQUESTING PARTY'S share of any future distribution of Michigan Transportation Funds in settlement of said claim.

4. The DEPARTMENT shall maintain and keep accurate records and accounts relative to the cost of the PROJECT and upon completion of the PROJECT, payment of all items of PROJECT COST, receipt of all Federal Aid, if any, and completion of final audit by the DEPARTMENT and if applicable, by the FHWA, shall make final accounting to the REQUESTING PARTY. The final PROJECT accounting will not include interest earned or charged on working capital deposited for the PROJECT which will be accounted for separately at the close of the State of Michigan fiscal year and as set forth in Section C(1).
5. The costs of engineering and other services performed on those projects involving specific program funds and one hundred percent (100%) local funds will be apportioned to the respective portions of that project in the same ratio as the actual direct construction costs unless otherwise specified in PART I.

SECTION IV

MAINTENANCE AND OPERATION

A. Upon completion of construction of each part of the PROJECT, at no cost to the DEPARTMENT or the PROJECT, each of the parties hereto, within their respective jurisdictions, will make the following provisions for the maintenance and operation of the completed PROJECT:

1. All Projects:

Properly maintain and operate each part of the project, making ample provisions each year for the performance of such maintenance work as may be required, except as qualified in paragraph 2b of this section.

2. Projects Financed in Part with Federal Monies:

a. Sign and mark each part of the PROJECT, in accordance with the current Michigan Manual of Uniform Traffic control Devices, and will not install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the FHWA, pursuant to 23 USC 109(d).

b. Remove, prior to completion of the PROJECT, all encroachments from the roadway right-of-way within the limits of each part of the PROJECT.

With respect to new or existing utility installations within the right-of-way of Federal Aid projects and pursuant to FAPG (23 CFR 645B): Occupancy of non-limited access right-of-way may be allowed based on consideration for traffic safety and necessary preservation of roadside space and aesthetic quality. Longitudinal occupancy of non-limited access right-of-way by private lines will require a finding of significant economic hardship, the unavailability of practicable alternatives or other extenuating circumstances.

c. Cause to be enacted, maintained and enforced, ordinances and regulations for proper traffic operations in accordance with the plans of the PROJECT.

d. Make no changes to ordinances or regulations enacted, or traffic controls installed in conjunction with the PROJECT work without prior review by the DEPARTMENT and approval of the FHWA, if required.

- B. On projects for the removal of roadside obstacles, the parties, upon completion of construction of each part of the PROJECT, at no cost to the PROJECT or the DEPARTMENT, will, within their respective jurisdictions, take such action as is necessary to assure that the roadway right-of-way, cleared as the PROJECT, will be maintained free of such obstacles.
- C. On projects for the construction of bikeways, the parties will enact no ordinances or regulations prohibiting the use of bicycles on the facility hereinbefore described as the PROJECT, and will amend any existing restrictive ordinances in this regard so as to allow use of this facility by bicycles. No motorized vehicles shall be permitted on such bikeways or walkways constructed as the PROJECT except those for maintenance purposes.
- D. Failure of the parties hereto to fulfill their respective responsibilities as outlined herein may disqualify that party from future Federal-aid participation in projects on roads or streets for which it has maintenance responsibility. Federal Aid may be withheld until such time as deficiencies in regulations have been corrected, and the improvements constructed as the PROJECT are brought to a satisfactory condition of maintenance.

SECTION V

SPECIAL PROGRAM AND PROJECT CONDITIONS

- A. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the acquisition of right-of-way must be under construction by the close of the twentieth (20th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that right-of-way.
- B. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the performance of preliminary engineering must be under construction by the close of the tenth (10th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that preliminary engineering.
- C. On those projects funded with Federal monies, the REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, will provide such accident information as is available and such other information as may be required under the program in order to make the proper assessment of the safety benefits derived from the work performed as the PROJECT. The REQUESTING PARTY will cooperate with the DEPARTMENT in the development of reports and such analysis as may be required and will, when requested by the DEPARTMENT, forward to the DEPARTMENT, in such form as is necessary, the required information.
- D. In connection with the performance of PROJECT work under this contract the parties hereto (hereinafter in Appendix "A" referred to as the "contractor") agree to comply with the State of Michigan provisions for "Prohibition of Discrimination in State Contracts", as set forth in Appendix A, attached hereto and made a part hereof. The parties further covenant that they will comply with the Civil Rights Acts of 1964, being P.L. 88-352, 78 Stat. 241, as amended, being Title 42 U.S.C. Sections 1971, 1975a-1975d, and 2000a-2000h-6 and the Regulations of the United States Department of Transportation (49 C.F.R. Part 21) issued pursuant to said Act, including Appendix "B", attached hereto and made a part hereof, and will require similar covenants on the part of any contractor or subcontractor employed in the performance of this contract.
- E. The parties will carry out the applicable requirements of the DEPARTMENT'S Disadvantaged Business Enterprise (DBE) program and 49 CFR, Part 26, including, but not limited to, those requirements set forth in Appendix C.

APPENDIX A
PROHIBITION OF DISCRIMINATION IN STATE CONTRACTS

In connection with the performance of work under this contract; the contractor agrees as follows:

1. In accordance with Public Act 453 of 1976 (Elliott-Larsen Civil Rights Act), the contractor shall not discriminate against an employee or applicant for employment with respect to hire, tenure, treatment, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, height, weight, or marital status. A breach of this covenant will be regarded as a material breach of this contract. Further, in accordance with Public Act 220 of 1976 (Persons with Disabilities Civil Rights Act), as amended by Public Act 478 of 1980, the contractor shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of a disability that is unrelated to the individual's ability to perform the duties of a particular job or position. A breach of the above covenants will be regarded as a material breach of this contract.
2. The contractor hereby agrees that any and all subcontracts to this contract, whereby a portion of the work set forth in this contract is to be performed, shall contain a covenant the same as hereinabove set forth in Section 1 of this Appendix.
3. The contractor will take affirmative action to ensure that applicants for employment and employees are treated without regard to their race, color, religion, national origin, age, sex, height, weight, marital status, or any disability that is unrelated to the individual's ability to perform the duties of a particular job or position. Such action shall include, but not be limited to, the following: employment; treatment; upgrading; demotion or transfer; recruitment; advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.
4. The contractor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, age, sex, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.
5. The contractor or its collective bargaining representative shall send to each labor union or representative of workers with which the contractor has a collective bargaining agreement or other contract or understanding a notice advising such labor union or workers' representative of the contractor's commitments under this Appendix.
6. The contractor shall comply with all relevant published rules, regulations, directives, and orders of the Michigan Civil Rights Commission that may be in effect prior to the taking of bids for any individual state project.

7. The contractor shall furnish and file compliance reports within such time and upon such forms as provided by the Michigan Civil Rights Commission; said forms may also elicit information as to the practices, policies, program, and employment statistics of each subcontractor, as well as the contractor itself, and said contractor shall permit access to the contractor's books, records, and accounts by the Michigan Civil Rights Commission and/or its agent for the purposes of investigation to ascertain compliance under this contract and relevant rules, regulations, and orders of the Michigan Civil Rights Commission.
8. In the event that the Michigan Civil Rights Commission finds, after a hearing held pursuant to its rules, that a contractor has not complied with the contractual obligations under this contract, the Michigan Civil Rights Commission may, as a part of its order based upon such findings, certify said findings to the State Administrative Board of the State of Michigan, which State Administrative Board may order the cancellation of the contract found to have been violated and/or declare the contractor ineligible for future contracts with the state and its political and civil subdivisions, departments, and officers, including the governing boards of institutions of higher education, until the contractor complies with said order of the Michigan Civil Rights Commission. Notice of said declaration of future ineligibility may be given to any or all of the persons with whom the contractor is declared ineligible to contract as a contracting party in future contracts. In any case before the Michigan Civil Rights Commission in which cancellation of an existing contract is a possibility, the contracting agency shall be notified of such possible remedy and shall be given the option by the Michigan Civil Rights Commission to participate in such proceedings.
9. The contractor shall include or incorporate by reference, the provisions of the foregoing paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Michigan Civil Rights Commission; all subcontracts and purchase orders will also state that said provisions will be binding upon each subcontractor or supplier.

Revised June 2011

**APPENDIX B
TITLE VI ASSURANCE**

During the performance of this contract, the contractor, for itself, its assignees, and its successors in interest (hereinafter referred to as the "contractor"), agrees as follows:

1. **Compliance with Regulations:** For all federally assisted programs, the contractor shall comply with the nondiscrimination regulations set forth in 49 CFR Part 21, as may be amended from time to time (hereinafter referred to as the Regulations). Such Regulations are incorporated herein by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed under the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection, retention, and treatment of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices, when the contractor covers a program set forth in Appendix B of the Regulations.
3. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** All solicitations made by the contractor, either by competitive bidding or by negotiation for subcontract work, including procurement of materials or leases of equipment, must include a notification to each potential subcontractor or supplier of the contractor's obligations under the contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources of information, and facilities as may be determined to be pertinent by the Department or the United States Department of Transportation (USDOT) in order to ascertain compliance with such Regulations or directives. If required information concerning the contractor is in the exclusive possession of another who fails or refuses to furnish the required information, the contractor shall certify to the Department or the USDOT, as appropriate, and shall set forth the efforts that it made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the Department shall impose such contract sanctions as it or the USDOT may determine to be appropriate, including, but not limited to, the following:
 - a. Withholding payments to the contractor until the contractor complies; and/or
 - b. Canceling, terminating, or suspending the contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor shall include the provisions of Sections (1) through (6) in every subcontract, including procurement of material and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as the Department or the USDOT may direct as a means of enforcing such provisions, including sanctions for non-compliance, provided, however, that in the event a contractor becomes involved in or is threatened with litigation from a subcontractor or supplier as a result of such direction, the contractor may request the Department to enter into such litigation to protect the interests of the state. In addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

Revised June 2011

APPENDIX C

TO BE INCLUDED IN ALL FINANCIAL ASSISTANCE AGREEMENTS WITH LOCAL AGENCIES

Assurance that Recipients and Contractors Must Make (Excerpts from US DOT Regulation 49 CFR 26.13)

- A. Each financial assistance agreement signed with a DOT operating administration (or a primary recipient) must include the following assurance:

The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

- B. Each contract MDOT signs with a contractor (and each subcontract the prime contractor signs with a subcontractor) must include the following assurance:

The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of US DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

RESOLUTION NO. _____

RESOLUTION TO ENGAGE STOUT RISIUS ROSS, LLC FOR APPRAISAL
SERVICES FOR 5812 VILLAGE DRIVE SW PROPERTY TAX APPEAL

WHEREAS:

1. The owner of the senior living facility at 5812 Village Dr SW has appealed to the Michigan Tax Tribunal (MTT) the 2023 taxable value for the property.
2. About \$4.7M in taxable value is in dispute.
3. Fair property taxation requires taxable values to be in appropriate relation to the true cash value of the property subject to constitutional and statutory limitations.
4. The City Attorney and City Assessor recommend engaging an appraiser to determine the true cash value of the property as needed to meet the valuation disclosure exchange dates set by the MTT.
5. Stout Risius Ross, LLC submitted a proposal to provide an appraisal report, other consulting services, and testify, if needed, in depositions or at the MTT hearings related to these tax appeals.
6. Sufficient funds are available in the Assessing-Professional Services fund – 101-209-200900-801.000 – to cover the anticipated costs.

NOW, THEREFORE, BE IT RESOLVED:

1. The proposed appraisal services contract with Stout Risius Ross, LLC to provide an appraisal report for the 2023 tax year and provide other professional services as needed is approved and the Mayor and City Clerk are authorized and directed to sign it on behalf of the City.
2. All resolutions and parts of resolutions are, to the extent any conflict with this Resolution, rescinded.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I certify that this resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular meeting held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Report

Appraisal Services Contract

Resolution No. _____

STAFF REPORT

Date: November 21, 2023
Subject: Appraisal contract for MTT appeal
From: Scott Smith, City Attorney
Meeting Date: December 4, 2023

BACKGROUND:

The owner of 5812 Village Dr SW (American House Senior Living) appealed to the Michigan Tax Tribunal (MTT) its 2023 taxable value.

To adequately defend this appeal and protect its assessments of other similar facilities, the city will need an experienced valuation expert. Stout Risius Ross, LLC was recommended by the city's outside legal counsel on this matter. Services will include consultation, preparation of an appraisal report, and preparing for and testifying at the MTT hearing.

RECOMMENDATION:

Adopt the Resolution to Stout Risius Ross, LLC for Appraisal Services for 5812 Village Drive SW Property Tax Appeal.

COMMUNITY, SAFETY, STEWARDSHIP:

Community – Defense of the tax appeal will help the city to ensure property tax assessments are fair for all.

Safety – The resolution will have no impact on safety.

Stewardship – Defense of the tax appeal preserves the property tax base for the city and other property taxing units.

BUDGET IMPACT:

The Assessor's professional services fund has adequate funds to pay for the appraisal services.

CITY OF
Wyoming
MICHIGAN

PROFESSIONAL SERVICES CONTRACT
CITY OF WYOMING, MICHIGAN
(OVER \$8,500)

This Contract is made as of the Effective Date between City and Professional.

City means the City of Wyoming, a Michigan municipal corporation, of 1155 28th St SW, Wyoming, MI 49509.

Deliverables means the work product of Professional's services as detailed in the Proposal principally comprised of appraisal documents.

Effective Date means November 7, 2023.

Professional means Stout Risius Ross, LLC, d/b/a Stout, a Michigan limited liability company with a local address of 99 Monroe Ave NW, Suite 200 Grand Rapids, MI 49503.

Professional's personnel means Professional's directors, members, partners, officers, employees, contractors, consultants, agents and representatives and any other individuals or entities Professional engages to provide services under the Contract.

Proposal means Professional's proposal dated October 23, 2023 attached as Exhibit B.

Services or Work means the appraisal services described and specified in the Proposal and any additional services such as preparation for and testifying at a Michigan Tax Tribunal proceeding and/or review of and consultation concerning valuation documents prepared by the opposing party.

Standard Terms means "City Contract Standard Terms and Conditions" attached as Exhibit A that have been modified to incorporate some terms proposed by Professional.

TERMS AND CONDITIONS

In exchange for the consideration in and referred by this Contract, the parties agree:

1. Contractor will perform the Services and provide the deliverables as detailed in the RFP and Proposal.
2. City will pay the Professional in accordance with the Proposal and Standard Terms.
3. Professional represents and warrants Professional is complying with and will comply with the Standard Terms. Though reference is made in the Proposal, the "Stout Professional Terms" will not apply to this Contract.
4. This is the only agreement between the parties regarding City's engagement of Professional to perform the Services. There are no other agreements, representations, or warranties except as stated in the Proposal. This contract can be amended only in writing signed by both City and Professional.

City and Professional have signed this Contract as of the Effective Date.

City of Wyoming

By: _____
Kent Vanderwood, Mayor

By: _____
Kelli A. VandenBerg, City Clerk

Date signed: _____, 2023

Approved as to form:



Scott G. Smith, City Attorney

Stout Risius Ross, LLC

By:  _____
Lauren M. Trilling, MAI, Director

Date signed: 11/3, 2023

EXHIBIT A

CITY CONTRACT STANDARD TERMS AND CONDITIONS

These Terms and Conditions apply to this contract. Professional attests it complies with and promises it will comply with these Terms and Conditions.

1. Legal Compliance. Professional and Professional's personnel will comply with applicable (i) laws, rules, regulations, codes, and ordinances, (ii) license and permit requirements, and (iii) orders of a governmental agency, official or court of competent jurisdiction.

2. Use Limits.

A. Professional's verbal conclusions and deliverables may only be used by City for the purposes expressly stated in the Proposal, and are in no way intended for, nor may they be relied upon by or disclosed to, any other person or entity, or used for another purpose, without Professional's prior written consent.

B. Upon full payment of all amounts due under this Contract, City will have all right, title and interest in the Deliverables, except as set forth below. Professional retains sole, exclusive ownership of all right, title and interest in Professional's work papers, proprietary information, processes, methodologies, know-how, and software, including any information existing before providing the Services and to the extent such information is of general application, anything which Professional may discover, create or develop while providing the Services (collectively, "Professional's Property"). To the extent the Deliverables contain Professional's Property, Professional grants City a non-exclusive, non-assignable, royalty-free license to use it in connection with the Michigan Tax Tribunal matter for which City engages Professional and for no other or further use without Professional's prior written consent.

3. Qualifications. Professional represents and promises that:

A. Professional and Professional's personnel have and will maintain all licenses, registrations, certifications, memberships, or other approvals needed to perform the Services.

B. Professional and Professional's personnel: (i) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency; (ii) have not within the last 3-years been convicted of or have a judgment against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a contract or transaction with a governmental entity; (iii) have not within the last 3 years violated federal or state antitrust statutes or committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; (iv) are not presently indicted for or otherwise criminally charged by a governmental entity with commission of any of the offenses enumerated in this certification; and (v) have not within the last 3-years had one or more contracts or transactions with a governmental entity terminated for cause or default.

C. Professional is not an "Iran linked business" under Michigan's Iran economic sanctions act, 2012 PA 517.

4. Nondiscrimination and Respect. City is committed to equity, fairness, impartiality, courtesy, respect, and nondiscrimination in City programs, benefits, and actions, including City contracts and acts that other engage in for or on City's behalf. Therefore:

A. Professional in (i) employment actions and (ii) soliciting, bidding or contracting with subcontractors or for materials will not discriminate based on race, color, religion, national origin, age, sex, sexual orientation, gender identity or expression, height, weight, marital status, familial status, mental or physical disability, genetic information, or other reason prohibited by law that is unrelated to the ability to perform the duties of a job or position. Professional will comply with applicable state and federal laws, rules, regulations, orders, and guidance and other requirements regarding discrimination and inclusion, including, without limitation,

Title VI of the federal Civil Rights Act of 1964, Michigan's Elliott-Larsen civil rights act, Michigan's persons with disabilities civil rights act, the federal Age Discrimination Act of 1975, and §504 of the federal Rehabilitation Act of 1973.

B. If Professional engages with others on City's behalf, Professional will (i) ensure all persons are treated with fairness, equity, impartiality, courtesy, and respect, and in a manner that does not discriminate based on any reason listed in subsection A, and (ii) if any engaged individuals have limited English proficiency (i.e., the speak English less than very well), Professional will use language assistance services in communications.

C. Noncompliance with this provision is a material breach of this Contract that can result in (i) withholding payments to Professional, (ii) Contract cancellation, termination, or suspension, in whole or in part, and (iii) Professional's ineligibility for future City contracts.

D. Professional must retain and, upon request, provide City access to and copies of all information and reports under this provision.

5. Ethical Standards.

A. To the best of Professional's knowledge after reasonable inquiry:

1. Professional, Professional's personnel, and any parent, affiliate, or subsidiary organization of Professional has not engaged in and will refrain from: (i) holding or acquiring an interest that would conflict with this contract; (ii) attempting to or appearing to influence any City elected or appointed officer or employee by a direct or indirect offer of anything of value; or (iii) paying or agreeing to pay a person, other than its personnel, any consideration contingent upon the award of the contract.

2. No owner, director, officer, member, partner, or key employee of Professional or of any parent, affiliate, or subsidiary organization is a spouse, parent, child, grandchild, or sibling of the mayor, city council member, or another City elected or appointed officer except as already disclosed in writing to City when submitting its proposal.

3. Professional will immediately notify City of any subsequently discovered violation of the standards in this subsection.

B. None of Professional's or City's personnel have any known financial interest in the outcome of the Services, and none of their respective compensation is either based upon or contingent upon the Professional's conclusions. Professional does not warrant or predict results or final developments in the engaged matter.

C. Professional performed an internal search for potential conflicts based on the names of the parties provided by City and has not found any situations which, in Professional's view, constitute actual conflicts of interest or which impair Professional's ability to objectively provide the Services. Professional will not undertake work for others during the course of providing the Services that could result in a conflict of interest will promptly inform City if conflicts of interest arise while Professional is providing the Services that any come to Professional's attention. Professional or Professional's personnel may have worked with or may currently or in the future work with one or more other clients in unrelated matters involving or concerning City. City waives all such prior and future conflicts of interest consents to Professional's prior and future work with such other clients in any such matters without the need for any further notice to or consent from City, even though City's interests may be adverse, provided that such matters are not the same, or substantially related to, a matter in which we work for you. For the avoidance of doubt, this waiver shall not apply to conflicts that are prohibited by applicable law.

6. Media Releases. Media or other releases (including promotional literature and commercial advertisements) pertaining to is Contract or the project to which it relates shall only in accordance with City Manager's prior written approval.

7. Payment to Professional.

A. The fees and expenses are set out in the Proposal. Those fees do not include taxes. City will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the services, excluding taxes on Professional's income generally. Invoices are due upon presentation and will be considered past due 30 days after the invoice date. Amounts past due for more than 30 days will be subject to a late charge of 1.5% per month from the date of invoice. Professional reserves the right to defer rendering further services until payment is received on past due invoices, in which event Professional will not be responsible or liable for any resulting loss, damage or expense connected with such suspension. If City disagrees with or questions any amount due under any invoice, City must communicate such disagreement to Professional in writing within 30 days of the invoice date specifying the question or reason for the disagreement. Any claim not made within this time period will be deemed waived. If any uncontested bill remains unpaid for 30 days after invoicing, Professional may, at its sole discretion and right, send the matter to an outside agent for collection. If Professional does so, in addition to the invoice amount, late charges, and any other expenses, Professional shall be entitled to receive a collection/attorney fee equal to one-third of the outstanding bill. Any pre-judgment or post-judgment interest to which Professional may be entitled by law in the event that it must bring an action to recover unpaid bills will not be diminished by the 1.5% per month late charge and will instead be claimed over and above any late charges due under this provision. City agrees that Professional will have a lien on all files and file contents it possesses until Professional is paid in full all amounts due.

B. If Professional or any of Professional's personnel receives or is served with a subpoena, court, governmental, or other legal order, notice, or request to appear, or for investigation or information (collectively, "Subpoena") that causes Professional to produce documents in its possession, provide testimony, cooperate with City's legal counsel, or hire outside counsel, etc. in any way related to this Contract (regardless of whether such Subpoena is served during or subsequent to the completion of the Services), Professional will invoice City at Professional's standard hourly rates applicable at the time such services are rendered and for any related out-of-pocket expenses, including, but not limited to, copying charges, courier fees, travel expenses and reasonable attorney fees.

C. Professional shall submit by email to City's Finance Department at Acct_Info@wyomingmi.gov a completed IRS W-9 form (available at www.irs.gov) before beginning the Services.

D. Payment disputes will be resolved as provided in §12. City will pay undisputed amounts and the disputed amount will be held in a non-interest-bearing account until the dispute is resolved.

8. Intellectual Property. Professional guarantees the sale or use of articles, software, copies, records, or other intellectual property provided under or used to perform the contract will not infringe copyright, patent, trademark, or other intellectual property rights. Professional will, without expense to City, defend all actions against City or City's officers or employees for alleged infringement of intellectual property rights by reason of their sale or use as part of this contract and will pay all costs, damages, and profits recoverable in any action. Notwithstanding the foregoing, Professional does not warrant and is not responsible for any third party products or services. City's sole and exclusive rights and remedies with respect to any third party products or services are against the third party vendor and not against Professional.

9. Taxes. City is generally exempt from federal and state sales and use taxes. A copy of City's certificate of tax exemption can be

requested by contacting City's Finance Department. Invoices must separately to list amounts added for taxes.

9. Records. City is a public entity so that (i) City must retain, be able to obtain, and/or audit records related to City contracts and (ii) Michigan's Freedom of Information Act generally requires that City disclose to those requesting them copies of all requested records relating to its contracts. Professional will retain copies of all records related to the contract, for at least 7 years after completion of the contract. Professional shall, within 5 City business days of a City request, allow inspection and copying of retained records.

10. Assignment/Beneficiaries. None of Professional's rights or duties may be assigned or delegated without City's prior written consent. This contract is binding on Professional's successors and permitted assigns. No other persons are intended to benefit from this contract.

11. Independent Contractor. Professional and Professional's personnel are wholly independent of City. None of them are or will be represented as City officers or employees. Professional is solely responsible for Professional's personnel's acts, omissions, and statements and for compensation and benefits due Professional's personnel. Except for payment of the contract price, City has no responsibility to supervise, compensate, or insure Professional or Professional's personnel.

12. Disputes/Remedies. For all disputes under this contract:

A. Before filing a lawsuit, a party must first notify the other party in writing stating the provision involved, stating actions or failure to act that did not comply with the provision, and proposing the action to be taken to address the alleged non-compliance. The receiving party shall, within 14 days, respond in writing detailing reasons why it disagrees that it has failed to comply with the contract and/or actions it has taken or is taking to address noncompliance and prevent recurrence. The parties shall meet within 14 days after the date of the response in an effort to resolve any continuing dispute.

B. A party need not follow the §12.A procedure if it previously did so regarding noncompliance with the same contract provision.

C. Jurisdiction and venue for any dispute shall be solely in state courts in Kent County, Michigan. In addition to any other remedies to which a party may be entitled, the prevailing party shall be entitled to recover all actual reasonable costs, including for example, filing fees, expert consulting/witness fees and expenses, attorneys' fees, discovery expenses, copying costs, exhibit preparation costs, and all other actual reasonable costs incurred to investigate, bring, maintain or defend any action from its first discovery or first notice of it through all collection and appellate proceedings.

13. Professional Liability and Risk Allocation.

A. Professional will perform Professional's services under this Contract consistent with the standard of practice and care of other, similar professionals performing similar services in Michigan.

B. To the extent not prohibited by law, the total amount of professional liability of Professional or Professional's personnel to City and City's officers and employees, whether sounding in tort, contract, administrative law, or other action, whether legal or equitable, shall be City's actual damages but only to the degree of the fault of Professional or Professional's personnel, not to exceed the total fees paid to Professional under this Contract, and will not include any special, consequential, incidental or exemplary damages or loss (nor any lost profits, savings or business opportunity).

C. Professional is solely responsible for Professional's personnel.

1. Professional will, to the degree of the fault of Professional or Professional's personnel, indemnify City and City's officers for all claims made by persons other than City or City's officers (third party claims) that arise from the acts or omissions of Professional or Professional's personnel but only for those claims that are not claims for professional liability.

2. Professional will, to the degree of fault of Professional's personnel, defend City and City's officers from all claims made by persons other than City or City's officers (third party claims)

that arise from the acts or omissions of Professional or Professional's personnel that are not claims for professional liability, but only to the extent covered by Professional's commercial general liability insurance.

3. Nothing in this contract limits Professional's liability for bodily injury or property damage to the City's officers or employees or property (first party claims) that arise from the acts or omissions of Professional or Professional's personnel that are not claims for professional liability.

D. Professional may use financial and other information obtained from City or City personnel, and other public and private sources. Professional will not be responsible for its accuracy or completeness, and Professional has no duty of independent investigation or verification of such information. While the Services may involve analysis of various records, they do not include any examination, audit, review, compilation, or other form of attestation in accordance with generally accepted accounting or auditing standards. Accordingly, Professional will not express an opinion or any other form of assurance regarding that information. Additionally, the Services should not be relied upon to detect errors, irregularities, fraud, or other illegal acts.

18. Insurance. Professional shall provide the following insurance:

REQUIRED LIMITS	ADDITIONAL REQUIREMENTS
COMMERCIAL GENERAL LIABILITY	
Minimal Limits: \$1,000,000 Each Occurrence \$1,000,000 Personal & Advertising Injury \$1,000,000 General Aggregate \$1,000,000 Products/Completed Operations	Coverage to include: (A) Contractual Liability; (B) Products and Completed Operations; (C) Independent Professionals Coverage; and (D) Broad Form General Liability Extensions or equivalent, if not already included; (E).
AUTOMOBILE LIABILITY INSURANCE	
Minimal Limits (include hired and non-owned automobile coverage): \$1,000,000 per person \$1,000,000 per occurrence	Coverage afforded shall be primary and any other insurance that may be in effect shall be secondary and/or excess.
WORKERS' COMPENSATION/ EMPLOYERS' LIABILITY	
Minimal Limits: \$500,000 per occurrence	Coverage shall be in accordance with all applicable Michigan statutes. Waiver of subrogation, except where waiver is prohibited by law.
EXCESS/UMBRELLA INSURANCE	
Required liability limits may be obtained by using an Excess/Umbrella Liability policy in addition to the primary liability policy(ies). If coverage limits are satisfied by an Excess and/or Umbrella policy, coverage must follow form of the primary liability policy(ies).	Coverage afforded shall be primary and any other insurance that may be in effect shall be secondary and/or excess.
PROFESSIONAL LIABILITY	
Coverage is required for environmental consultant services. Amount required \$250,000 unless City's attorney otherwise approves.	If the policy is claims made form, then Professional shall keep the policy in force, or purchase "tail" coverage, for at least 3 years after the termination of this contract.

19. General Terms.

A. These terms and conditions may not be amended or modified except in writing signed by Professional and City. These terms and conditions shall not be affected by any course of dealing. The captions are for reference and will not affect the interpretation of these terms and conditions.

B. This contract is made in Kent County, Michigan and shall be governed by and interpreted in accordance with Michigan law.

C. Reference by office to a City officer includes that City officer's superiors and designee(s).

EXHIBIT B
RFP



PRIVILEGED AND CONFIDENTIAL

October 23, 2023

Scott Engerson, City Assessor
City of Wyoming MI Assessor's Office
Wyoming City Hall
1155 28th St SW
Wyoming MI 49509

Re: American House Wyoming, MI

Dear Mr. Engerson:

On behalf of Stout Risius Ross, LLC ("Stout"), I am pleased to propose the arrangement under which we will provide certain services to City of Wyoming MI Assessor's Office ("Client"), in connection with the above-referenced matter. All references to you and your in this letter are meant to refer to Client.

Objectives and Scope

We understand the engagement objectives and scope to consist of the valuation of a senior housing facility located at 5812 Village Dr SW, Wyoming, MI 49519 or more fully identified as Property ID #41-17-34-376-078 ("the Property") as of December 31, 2022. This letter confirms our engagement to determine the True Cash Value of the fee simple interest of the Property. We understand our valuation analysis will be used by the Client for property tax appeal purposes.

We will use a phased approach to complete the valuation. As part of the scope of this engagement, we will complete a personal inspection of the Property as part of Phase II. We will consider all valuation approaches and employ the approaches concluded to be most applicable and which result in the most reliable conclusions.

Method and Timing of Reporting

At the conclusion of Phase I of our analysis, we will provide you with a preliminary, oral indication of value. Upon completion of Phase II, we will submit a full Appraisal Report, meeting the requirements of the Uniform Standards of Professional Appraisal Practice, which will include a determination of the value of the real estate, a description of the methodologies used in arriving at our conclusion of value, and supporting schedules showing details of our calculations and analyses.

We anticipate providing you with our Phase I conclusions within four weeks from our date of receipt of the signed engagement letter and all requested information. We anticipate providing you with a full Appraisal Report within four to six weeks of your authorization to proceed to Phase II. This timeframe requires extensive cooperation from the Client and its representatives in all areas, including but not limited to the scheduling of the inspection (where applicable) and in providing information required to complete the valuation.



Fees

Our fees for the services described in Phase I of this letter will be a fixed fee of \$4,000, plus expenses. An additional fee of \$4,000 will be applied upon your authorization to proceed to Phase II. This fee estimate includes the time required to issue the report and analysis and presumes we will be provided with all information required to perform the services. We may submit our invoices on a monthly or other periodic basis as our work progresses.

Any subsequent work, including but not limited to, consultations with your advisors, testimony or preparation for testimony, etc., will be billed at our standard hourly rates, subject to change October 1st each year.

Expenses

Direct expenses (including but not limited to transportation, lodging, meals, specialized research, etc.) will be billed on a pass-through basis.

Retainer

As is standard practice for an engagement of this type, we require a retainer in the amount of \$4,000 before commencing work. This retainer is not intended to be an estimate for the total cost of work to be performed and shall be applied to any invoice at our discretion or will be credited to our final invoice at the conclusion of the engagement, in which case any unused portion of the retainer will be promptly refunded. If the retainer is drawn against to satisfy or reduce an invoice, we reserve the right to require that the retainer be promptly replenished. An invoice for the retainer is enclosed.

Billing Arrangements

All payments required hereunder shall be paid by check, wire or ACH transfer, as instructed by Stout.

Your Responsibilities

To maximize the value of our work and to keep the project on schedule, we must be provided with information we request promptly. If you are or become aware of other relevant information necessary to the proper completion of this matter, you agree to provide us with this information. Additionally, you agree that we may rely on such information without further verification.

Specifically, you acknowledge that the successful delivery of our services, and the fees charged, are dependent on (i) your timely and effective completion of your responsibilities, (ii) the accuracy and completeness of the assumptions and information provided to us, and (iii) timely decisions and required approvals by you and/or your representatives.

Professional Terms

The attached Professional Terms apply to this engagement. Please execute and return a copy of this letter via Adobe Sign. Please note that the terms of this offer will expire 15 days from the date of the letter.

* * * * *


Scott Engerson
October 23, 2023
Page 3



We appreciate the opportunity to be of service to you and look forward to working with you on this engagement.

Very truly yours,

STOUT

By: 

Lauren M. Trilling, MAI
Director

Attachments: Professional Terms

Acknowledged and Accepted:

CITY OF WYOMING MI ASSESSOR'S OFFICE

Signed: _____

Name: _____

Title: _____

Date: _____

Email address(es) where invoice(s) should be sent:



RESOLUTION NO. _____

RESOLUTION TO ACCEPT AN AMENDMENT FROM PLACER.AI
FOR LOCATION BASED ANALYTICS

WHEREAS:

1. On December 19, 2022 City Council accepted a proposal from Placer Labs, Inc. for location based analytics.
2. As detailed in the attached staff report, Placer Labs, Inc. has submitted an amendment to the proposal to renew the agreement for an additional year in the total amount of \$29,400.00.
3. It is recommended City Council accept the amendment.
4. Funds for the services are available in account numbers 101-400-40000-956.000 and 208-752-75200-956.000.

NOW, THEREFORE, BE IT RESOLVED:

1. The City Council accepts an amendment from Placer Labs, Inc.
2. The City Council authorizes the City Manager to sign the contract.

Moved by Councilmember:
Seconded by Councilmember:
Motion Carried Yes
 No

I hereby certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:
Staff Report
Amendment

Resolution No. _____

STAFF REPORT

Date: November 27, 2023
To: John Shay, City Manager
From: Paul Smith, Assistant Director of Community & Economic Development
CC: Nicole Hofert, Director of Community & Economic Development
Subject: Placer Annual Renewal
Meeting Date: December 4, 2023

RECOMMENDATION:

It is recommended that City Council authorize the City Manager to enter into a contract with Placer for location-based analytics for a price of \$29,400.

COMMUNITY, SAFETY, STEWARDSHIP:

Placer provides location-based analytics using anonymized cellphone location data. Additionally, place.ai provides census data, psychographic data, and national/state comparisons of tenants. Analysis can be performed by property, tenant, road segment, or custom geofence. This allows staff to collect visitor counts for both properties and events to understand both economic impacts and development opportunities.

Whenever considering location-based data, privacy concerns are understandable. Placer collects location data from user of mobile apps that require opt in, complies with privacy laws both in the US and in Europe, uses a four-step process to ensure that property information cannot be tied back to individuals, and does not offer location data for sensitive locations (e.g. churches, schools, and military facilities).

The \$29,400 fee for our annual renewal includes unlimited seats and unlimited custom reports.

DISCUSSION:

While Placer was clearly designed for commercial real estate brokers, a growing number of municipalities—including Grand Rapids—use the service. Community and Economic Development staff use this service to support grant applications, compare development proposals, and measure attendance at special events. Staff members of our Parks and Recreation and our Public Works departments also have seats with Placer and use the service to support their operations.

Placer seems to be somewhat unique in offering unlimited queries, unlimited seats, and custom geofences. It does not have the same demographic information on visitors as competitors, but that is due to an emphasis on privacy protection. This also means that its feature set has been stable even as California and the European Union expand privacy protections.

BUDGET IMPACT:

The necessary funds for this service were budgeted for accounts 101-400-40000-956.000 (Planning – Other Services) and 208-752-75200-956.000 (Parks & Recreation – Other Services). Other departments have access to Placer services and there may be broader participation in future years.



PLACER LABS, INC.

AMENDMENT TO ORDER FORM

This Amendment to Order Form (this “**Amendment**”), dated as of November 30, 2023 (the “**Amendment Date**”), modifies the Order Form executed by City of Wyoming, Michigan (“**Customer**”) and Placer Labs, Inc. (“**Placer**”) on or about December 20, 2022 (together with any other prior amendments thereto, the “**Order Form**”). Unless otherwise defined, capitalized terms herein have the same meaning as in the Order Form. Placer and Customer agree to amend the Order Form as follows:

1. The Term of the Order Form will be renewed for 12 months starting December 20, 2023 (“**Renewal Date**”).
2. Starting on the Renewal Date, the Annual License Fee will increase, from \$28,000 to \$29,400.
3. Customer will receive an invoice for this upcoming Additional Term on the Renewal Date.
4. Placer may increase the fees any time following the Additional Term (but not more frequently than once in any twelve (12) month period). The amount of such annual increase will equal the greater of CPI or five percent (5%) per annum.
5. In all other respects, the Order Form shall remain in full force and effect.

City of Wyoming, Michigan
By:
Name:
Title:

Placer Labs, Inc.
By:
Name:
Title:

RESOLUTION NO. _____

RESOLUTION TO AUTHORIZE THE PURCHASE OF OFFICE FURNITURE

WHEREAS:

1. As detailed in the attached staff report, it is recommended City Council authorize the purchase of office furniture for the first-floor training room of the Police Department from Interphase Office Interiors, Inc. using the State of Michigan (MiDEAL) contract pricing in the total estimated amount of \$54,202.89.
2. Funds are budgeted in account number 800-000-57300-975.000.

NOW, THEREFORE, BE IT RESOLVED:

1. The City Council authorizes the purchase office furniture using MiDEAL contract pricing in the total estimated amount of \$54,202.89.
2. The City Council authorizes the Mayor and City Clerk to sign the contract.
3. The Wyoming City Council does hereby waive the provisions of Sections 2-252, 2-253, 2-254 and 2-256 of the City Code regarding publication and posting of bid notices, notification of bidders and the bid opening procedure.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I hereby certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Report
Contract

STAFF REPORT

Date: November 15, 2023
Subject: Furniture Purchase for the Police Department Training Room
From: Troy Rinks, Facilities Foreman
Meeting Date: December 4, 2023

RECOMMENDATION:

It is recommended the City Council approve the purchase of thirty-four (34) conference tables and seventy-five (75) guest chairs for the first-floor training room of the Police Department from Interphase Interiors for \$54,202.89 using the MiDEAL Contract #220000000043.

COMMUNITY, SAFETY, STEWARDSHIP:

New conference tables and chairs will improve the functionality of the first-floor training room. They will allow for enhanced work and storage space, will be more comfortable for guests and staff, and replace the existing deteriorating conference tables and chairs that are over twenty years old.

DISCUSSION:

Facilities staff worked with Captain Eric Wiler on conference tables and chairs design and installation recommendations to match the existing Haworth Police furniture. A design and finish option recommendation and quotation were obtained from Interphase Interiors, a preferred Haworth retailer located in west Michigan. Products proposed can be purchased using the MiDEAL Extended Purchasing Program titled Haworth Modular Office Systems Furniture and Services, Contract #220000000043. These products are compatible with and match the existing office furniture and will provide the expanded work, mobility of configuration, and training space desired.

The estimated cost for the purchase is \$54,202.89 and the project can begin once approved by the City Council.

BUDGET IMPACT:

Sufficient funds have been budgeted in the Capital Projects Revolving Fund, Account 800-000-57300-975.000.

ATTACHMENT:

Quote

CITY OF
Wyoming
MICHIGAN

CITY STANDARD CONTRACT
CITY OF WYOMING, MICHIGAN
(MORE THAN \$8,500)

This Contract is made as of the Effective Date between City and Contractor.

City means the City of Wyoming, a Michigan municipal corporation, of 1155 28th St SW, Wyoming, MI 49509.

Contractor means: Interphase Office Interiors, Inc.
(Name of contracting entity)
A Michigan corporation
(State and type of entity, e.g., corporation, limited liability company, etc.)
415 Leonard St NW, Suite 110
(Contractor's street address)
Grand Rapids, MI 49504
(Contractor's city, state & zip)

Contractor's personnel means Contractor's directors, members, partners, officers, employees, subcontractors, agents and representatives and any other individuals or entities Contractor engages to provide services under the Contract.

Effective Date means: November 7, 2023. Normally this is the day after the Council meeting at which it is approved.

Goods means any parts, equipment, supplies, materials, or other items or services the City is acquiring from Contractor as itemized or stated in the RFP as modified by the Proposal.

Proposal means Contractor's Bid/Proposal attached as Exhibit C.

RFP means the Request for Bids/Proposals attached as Exhibit B and includes all plans and drawings referred to in it.

Standard Terms means "City Contract Standard Terms and Conditions" attached as Exhibit A.

Work means the services described and specified the RFP as modified by the Proposal.

TERMS AND CONDITIONS

In exchange for the consideration in and referred by this Contract, the parties agree:

1. Contractor will perform the Work and supply the Goods as detailed in the RFP as modified by the Proposal.
2. City will pay the Contractor in accordance with the RFP as modified by the Proposal.
3. Contractor represents and warrants, except for those specifically waived or modified in this paragraph, Contractor is complying with and will comply with the Standard Terms. Waived or modified conditions are as follows:

None.

(Identify those the City Attorney has agreed may be waived or the City attorney approved modifications or write "None.")

4. If this Contract is for a public improvement project costing \$50,000 or more, performance and payment bonds in an amount equal to the Contract amount are required and must be provided before beginning any Work.


5. This is the only agreement between the parties regarding City engagement of Contractor to perform the Work and supply the goods. There are no other agreements, representations, or warranties except as stated in the RFP as modified by the Proposal. This contract can be amended only in writing signed by both City and Contractor.

City and Contractor have signed this Contract as of the Effective Date.

City of Wyoming

Contractor: Interphase Office Interiors, Inc.

By: _____
Kent Vanderwood, Mayor

By:  _____
(Signature officer, director, or principal of Contractor)
David Shatto, CEO
(Typed/Printed Name & Title of Person Signing for Contractor)

By: _____
Kelli A. VandenBerg, City Clerk

Date signed: October 30, 2023

Date signed: _____, 20____

Approved as to form:  _____

EXHIBIT A
CITY CONTRACT STANDARD TERMS AND CONDITIONS

These Terms and Conditions apply to this contract. Contractor attests it complies with and promises it will comply with these Terms and Conditions.

1. **Legal Compliance.** Contractor and all Contractor's personnel must comply with all applicable (i) laws, rules, regulations, codes, and ordinances, (ii) license and permit requirements, and (iii) orders of any governmental agency, official or court of competent jurisdiction. This includes, for example, complying with federal OSHA and Michigan MIOSHA safe practices, and with applicable federal and state labor laws, rules, and regulations.

2. **Permits and Inspections.** Unless the RFP or Proposal states otherwise, Contractor shall, without expense to City, obtain all licenses and permits required to lawfully perform the Work under the contract and furnish copies of those licenses and permits to City before commencing Work. Contractor shall also ensure all inspections required by local, state, and federal agencies and codes are performed.

3. **Grant Compliance.** If the RFP identifies state or federal grant funds as a source of payment for the project, Contractor (i) represents it has reviewed the grant agreement and (ii) will comply with any grant agreement terms and conditions that apply to the contract.

A. If funds for the Work come from the United States Department of Housing and Urban Development (**HUD**), the following apply:

1. Under HUD Fair Labor Standards Act Provisions, the most recent wage determination for Kent County, Michigan will apply to all wages Contractor pays for any Work on the project. For 2023 (it may be updated), that is General Decision No. MI20230088, dated 02/03/2023, <https://sam.gov/wage-determination/MI20230088/1>.

2. Contractor will be required to prepare and maintain adequate financial records in a form satisfactory to City that reflect all costs and expenses incurred in performing this Contract and records of the use of all amounts paid pursuant to this Contract. Contractor's financial records and reports must conform to the regulations found at 2 CFR Part 200 entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Guidance," <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-11/part-200>.

3. If project costs are \$200,000 or more, HUD Section 3 provisions may require training and employment of low- and very low-income persons. See 24 CFR 75.3(a)(iii) (<https://www.hud.gov/sites/dfiles/FPM/documents/Section-3-FAQs.pdf>).

B. If the RFP indicates they are applicable, Contractor shall comply with Davis-Bacon Act, other prevailing wage, Buy American, and any other requirements in grants or other funds used to pay Contractor or for other parts of the project. This includes, for example, employment, recordkeeping, purchasing, sourcing, and other compliance.

4. **Qualifications.** Contractor represents and promises that:

A. Contractor and Contractor's personnel must have and maintain all licenses, registrations, certifications, memberships, or other approvals needed to perform the Work and supply materials required by the contract.

B. Contractor, any subcontractor, and their respective principals, owners, officers, shareholders, key employees, directors, members and partners: (i) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency; (ii) have not within the last 3-years been convicted of or have a judgment against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a contract or transaction with a governmental entity; (iii) have not within the last 3 years violated federal or state antitrust statutes or committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen

property; (iv) are not presently indicted for or otherwise criminally charged by a governmental entity with commission of any of the offenses enumerated in this certification; and (v) have not within the last 3-years had one or more contracts or transactions with a governmental entity terminated for cause or default.

C. If the contract is for a HUD CDBG or another federal or state funded project, neither Contractor nor any of its subcontractors on the HUD list of debarred and suspended participants (https://www.hud.gov/program_offices/general_counsel/limited_denial_participation_hud_funding_disqualifications). Unless waived by City's purchasing director, Contractor and all subcontractors will register on the Federal SAM Registry available at: <https://usfcr.com>. Contractor and all subcontractors are not on and will remain off the Federal System for Award Management list of persons and entities ineligible for federal contracts.

D. Neither Contractor nor any subcontractor is an "Iran linked business" under Michigan's Iran economic sanctions act, 2012 PA 517.

5. **Nondiscrimination and Respect.** City is committed to equity, fairness, impartiality, courtesy, respect, and nondiscrimination in City programs, benefits, and actions, including City contracts and acts that contractors engage in for or on City's behalf. Therefore:

A. Contractor in (i) employment actions, (ii) soliciting, bidding or contracting with subcontractors, or (iii) soliciting, bidding or contracting for materials will not discriminate based on race, color, religion, national origin, age, sex, sexual orientation, gender identity or expression, height, weight, marital status, familial status, mental or physical disability, genetic information, or other reason prohibited by law that is unrelated to the ability to perform the duties of a job or position. Contractor will comply with applicable state and federal laws, rules, regulations, orders, and guidance and other requirements regarding discrimination and inclusion, including, without limitation, Title VI of the federal Civil Rights Act of 1964, Michigan's Elliott-Larsen civil rights act, Michigan's persons with disabilities civil rights act, the federal Age Discrimination Act of 1975, and §504 of the federal Rehabilitation Act of 1973.

B. If Contractor will engage with others on City's behalf, Contractor must (i) ensure all persons are treated with fairness, equity, impartiality, courtesy and respect, and in a manner that does not discriminate based on race, color, religion, national origin, age, sex, sexual orientation, gender identity or expression, height, weight, marital status, familial status, mental or physical disability, genetic information, or any other reason prohibited by law, and (ii) if any engaged individuals have limited English proficiency (i.e., speaking English less than very well), Contractor must use language assistance services in communications.

C. Contractor must include these requirements in subcontracts and supply contracts and reasonably enforce compliance.

D. Noncompliance with this provision is a material breach of this Contract that can result in (i) withholding payments to Contractor, (ii) Contract cancellation, termination, or suspension, in whole or in part, and (iii) Contractor's ineligibility for future City contracts.

E. Contractor must retain and, upon request, provide City access to and copies of all information and reports required by the requirements referred to in this provision that City or a state or federal agency determine are pertinent to ascertain compliance. If information required of Contractor is in the sole possession of another who fails or refuses to furnish it, Contractor must so certify to City.

6. **Ethical Standards.** To the best of Contractor's knowledge after reasonable inquiry:

A. Contractor and Contractor's personnel, as well as any parent, affiliate, or subsidiary organization of Contractor has not engaged in and shall refrain from: (i) holding or acquiring an interest that would conflict with this contract; (ii) attempting to or appearing to influence any City elected or appointed officer or employee by a

direct or indirect offer of anything of value; or (iii) paying or agreeing to pay a person, other than its personnel, any consideration contingent upon the award of the contract.

B. No owner, director, officer, member, partner, or key employee of Contractor or of any parent, affiliate, or subsidiary organization or subcontractor of Contractor is a spouse, parent, child, grandchild, or sibling of the mayor, city council member, or another City elected or appointed officer except as already disclosed in writing to City when submitting its proposal.

C. Contractor will immediately notify City of any subsequently discovered violation of the standards in this section.

7. Media Releases. Media or other releases (including promotional literature and commercial advertisements) pertaining to the contract or the project to which it relates shall not be made without the City Manager's prior written approval and only in accordance with the written terms provided in that approval.

8. Payment to Contractor.

A. Contractor and all subcontractors, suppliers and consultants shall, before beginning the Work, submit by email to City's Finance Department at Acct_Info@wyomingmi.gov a completed IRS W-9 form (available at www.irs.gov).

B. Payments to Contractor will be made in accordance with the RFP. If no other terms are provided, payment of an invoice to City will generally be made within 30 days after all required information is submitted provided the design professional (if one is identified in the specifications or contract) and authorized City representative agree the Work has been performed, materials or equipment delivered, and other actions taken as provided in the contract and in accordance with any plans and specifications.

C. Payment disputes will be resolved as provided in §17. City will pay undisputed amounts and the disputed amount will be held in a non-interest-bearing account until the dispute is resolved.

9. Intellectual Property. Contractor guarantees the sale or use of articles, software, copies, records, or other intellectual property provided under or used to perform the contract will not infringe any copyright, patent, trademark, or other intellectual property rights. Contractor will, without expense to City, defend every action brought against City or City's officers or employees for any alleged infringement of intellectual property rights by reason of their sale or use as part of the contract and will pay all costs, damages, and profits recoverable in any action.

10. Materials and Equipment Information, Quality, Disposal, and Related Requirements. If the RFP calls for the use, installation, or acquisition of materials, equipment, supplies or other items:

A. Unless otherwise stated in the RFP, all materials, equipment, supplies, and items shall be new, the best of their respective kind, and free from defects.

B. Specifications in RFP are the minimum acceptable. When specific manufacturer and model numbers are used, they establish a desired design, type of construction, quality, functional capability, and/or performance level. If the Proposal included alternates, City will be the sole judge of equivalency.

C. Contractor shall provide City all manufacturer parts lists, assembly, and maintenance information, and all other documents provided by the manufacturer for such items, and ensure all related warranties are held by or assigned to City.

D. If quantities are listed in the RFP, they are based on estimated needs. City reserves the right to increase or decrease quantities to meet actual needs.

E. Contractor's failure to meet specified delivery schedules or promptly replace rejected materials renders Contractor liable for all costs in excess of the bid price(s) when alternate procurement is necessary. Excess costs will include administrative costs. Prices shall be delivered F.O.B. destination freight prepaid to any location specified in the specifications and included in the Proposal pricing unless otherwise specified in the RFP or expressly stated in the Proposal.

F. Unless the RFP or Proposal expressly states otherwise, Contractor will remove and dispose of all materials, equipment, or

other items demolished, removed, or replaced during the Work and cleanup and remove all debris resulting from the Work. Disposal will comply with laws, rules, and regulations applicable to such disposal. Contractor will keep and, upon request, provide City copies of required manifests or other disposal documentation.

11. Restoration. Unless the RFP states otherwise, Contractor will restore, without expense to City, any property damaged during or as a result of any Work to a condition similar and equal to that existing before such damage. If Contractor fails to make such restoration, City may, after 48-hours' notice to Contractor, make such restoration, and deduct the cost City incurs to do so from amounts due Contractor.

12. Access to Work. City personnel and representatives must always have access to all the Work and be furnished such information and assistance by Contractor as reasonably needed or desired to inspect the Work.

A. Taxes. City is generally exempt from federal and state taxes, including state sales and use taxes. A copy of City's certificate of tax exemption can be requested by contacting City's Finance Department. Invoices must be separated to show the amount added for taxes of any kind if applicable. Taxes, wherever indicated and applicable to any purchase, will not be subject to trade or cash discounts. On construction projects state sales taxes are applicable on materials only.

13. Records. Because City is a public entity that receives funds from other governmental agencies: (i) City is required to retain, be able to obtain, and/or audit records related to City contracts and (ii) Michigan's Freedom of Information Act generally requires that City disclose to those requesting them copies of all requested documents relating to the bid/proposal and any resulting contract. Contractor shall retain copies of all records related to the contract, including, without limitation, the items supplied or used in performance of the contract, and all work under the contract for at least 7 years after completion of the contract. Contractor shall, within 5 City business days of a City request, allow inspection, auditing and copying of all retained records.

14. Assignment/Beneficiaries. None of Contractor's rights or duties may be assigned or delegated without City's prior written consent. This contract will be binding on Contractor's successors and permitted assigns. No other persons are intended to be beneficiaries of this contract.

15. Independent Contractor. Contractor and Contractor's personnel are wholly independent of City. None of them shall be or be represented as City officers or employees. Contractor is solely responsible Contractor's personnel's acts, omissions, and statements. Contractor is solely responsible for any compensation and benefits to be provided Contractor's personnel for Work under the contract. Except for payment of the contract price, City has no responsibility to supervise, compensate or insure Contractor or Contractor's personnel.

16. Disputes/Remedies. Unless the RFP states otherwise provide the following applies to any dispute under this Contract:

A. In case of Contractor's default, City may procure the articles or services from other sources and hold Contractor responsible for any excess costs occasioned by the default. Such action will only be (i) when time is off the essence due to impending weather conditions, upcoming seasonal changes, permit durational limits, scheduled events, conflicts with other projects, or other circumstances City reasonably determines makes time of the essence and (ii) after written notice to Contractor with an opportunity to appeal the decision to the City Manager or the City Manager's designee.

B. Before filing a lawsuit, a party must first notify the party in writing stating the provision involved, stating the actions or failure to act that did not comply with the provision, and proposing the action to be taken to address the alleged non-compliance. The party receiving that notice shall, within 14 days, respond in writing detailing any reasons why it disagrees that it has failed to comply with the contract or stating what actions it has taken or is taking to

address the noncompliance and prevent recurrence. Both parties shall meet within 14 days after the date of the response in an effort to resolve any continuing dispute.

C. A party need not undertake the procedure provided in subsection 17.B if it has previously done so with respect to any noncompliance with the same contract provision.

D. Jurisdiction and venue for any dispute shall be solely in state courts in Kent County, Michigan.

E. In addition to any other remedies to which a party may be entitled, the prevailing party shall be entitled to recover all actual reasonable costs, including for example and without limitation, filing fees, expert consultation and witness fees and expenses, attorneys' fees, discovery expenses, copying costs, exhibit preparation costs, and any other actual reasonable costs incurred to investigate, bring, maintain or defend any action from its first discovery or first notice of it through all collection and appellate proceedings.

F. To resolve discrepancies within this Contract, precedence shall be given in the following order: (i) the contract form and these Terms, (ii) the RFP including specifications, instructions to bidders, and general bid information without conditions or changes, (iii) the Proposal, (iv) the RFP drawings, and (v) City Standard Specifications for Construction\Prequalification at <https://www.wyomingmi.gov/About-Wyoming/City-Departments/Public-Works/Engineering/Construction-Specifications>. Figure dimensions on drawings take precedence over scale dimensions. Detailed drawings take precedence over general drawings.

17. Risk Allocation.

A. Contractor is solely responsible for (i) the means and methods of the work and services provided under the contract, (ii) the conduct of its officers, employees, subcontractors, and consultants, and (iii) for any injuries or property damage occurring as a result of its Work under and performance of the contract.

B. Contractor shall hold City and City's officers and employees harmless from, indemnify them for, and defend them against any claims made by persons other than the City as a result of Contractor's Work under or performance of this Contract. Contractor shall reimburse the City for or pay in the City's stead costs the City incurs as a result of claims, demands, judgments, administrative actions, or any order to pay any amounts made or entered against the City or City officers or employees as a result of Contractor's Work under or performance of this Contract.

18. Insurance.

A. Unless otherwise provided in the RFP, Contractor shall provide the following insurance:

REQUIRED LIMITS	ADDITIONAL REQUIREMENTS
COMMERCIAL GENERAL LIABILITY	
Minimal Limits: \$2,000,000 Each Occurrence Limit \$2,000,000 Personal & Advertising Injury Limit \$2,000,000 General Aggregate Limit \$2,000,000 Products/Completed Operations	Coverage shall include these extensions: (A) Contractual Liability; (B) Products and Completed Operations; (C) Independent Contractors Coverage; (D) Broad Form General Liability Extensions or equivalent, if not already included; (E) deletion of all Explosion, Collapse, and Underground (EXU) Exclusions, if applicable. Coverage afforded to required insureds or additional insured shall be primary and any other insurance shall be secondary and/or excess.
AUTOMOBILE LIABILITY INSURANCE	
Minimal Limits (include hired and non-owned automobile coverage): \$2,000,000 per person \$2,000,000 per occurrence	Coverage afforded to the required insureds or additional insured shall be primary and any other insurance shall be secondary and/or excess.
WORKERS' COMPENSATION/ EMPLOYERS' LIABILITY	

REQUIRED LIMITS	ADDITIONAL REQUIREMENTS
Minimal Limits: \$500,000 per occurrence	Coverage shall be in accordance with all applicable Michigan statutes. Waiver of subrogation, except where waiver is prohibited by law.
EXCESS/UMBRELLA INSURANCE	
Required liability limits may be obtained by using an Excess/Umbrella Liability policy in addition to the primary liability policy(ies).	If coverage limits are satisfied by an Excess and/or Umbrella policy, coverage must follow form of the primary liability policy(ies). Coverage afforded to the required insureds or additional insured shall be primary and any other insurance shall be secondary and/or excess.
OWNERS CONTRACTORS PROTECTIVE	
Coverage is required if the amount stated below is more than \$0. Amount required \$_____.	The City of Wyoming shall be "Named Insured" on said coverage. A 30 day, 10 day for non-payment of premium, Notice of Cancellation shall be endorsed onto this policy. In lieu of this requirement, a per project aggregate on the Commercial General Liability policy may be acceptable for jobs requiring a \$1,000,000 liability limit.
ENVIRONMENTAL/POLLUTION LIABILITY	
Coverage is required if the amount stated below is more than \$0. Amount required \$_____.	Coverage shall include, but not be limited to, loading/unloading, transportation, storage, and removal of all hazardous waste/material. If this policy is claims made form, then the contractor shall be required to keep the policy in force, or purchase "tail" coverage, for a minimum of 3 years after the termination of this contract. Coverage afforded to the required insureds or additional insured shall be primary and any other insurance shall be secondary and/or excess.
BUILDERS RISK PROPERTY INSURANCE	
Coverage is required if checked "yes." Yes_____ No_____ Amount required: Full Contract Amount.	Contractor shall procure and maintain during the term of construction a policy of Builders Risk Property Insurance in the full amount of the project. Policy shall be on an All-Risk form and cover all property under a Replacement Cost basis. Policy shall also name the City of Wyoming as Loss Payee.

B. Commercial General Liability, Automobile Liability, Excess/Umbrella Insurance, Environmental Pollution Insurance shall include an endorsement stating the following shall be Insureds or Additional Insureds and certificate holders: (i) City of Wyoming, (ii) all City of Wyoming elected and appointed officers, employees, volunteers, board members, and commission members, (iii) authorities created by the City of Wyoming, (iv) board members, officers, and employees of authorities created by the City of Wyoming, and (v) authorized agents of the foregoing.

19. General Terms.

A. These terms and conditions may not be amended or modified except in writing signed by Contractor and City. These terms and conditions shall not be affected by any course of dealing. The captions are for reference and will not affect the interpretation of these terms and conditions.

B. This contract is made in Kent County, Michigan and shall be governed by and interpreted in accordance with Michigan law.

C. Reference by office to a City officer includes that City officer's designee(s).

EXHIBIT B
RFP

**EXHIBIT C
PROPOSAL**



INTERPHASE
INTERIORS

Interphase Interiors

2636 Garfield Rd. N, Suite 32
Traverse City, MI 49686
Ph: 231-941-4454
Ph: 231-941-2252

9/15/2023

Quote #

74-000341

Sold To:

WYOMING POLICE DEPARTMENT
2300 DEHOOP AVENUE SW
WYOMING MI 49509

Contact: TROY RINKS

Email: TROY.RINKS@WYOMINGMI.GOV

Ship To:

IPI INSTALL/WAREHOUSE
2740 29TH STREET SE
GRAND RAPIDS MI 49512

Contact: JOSH DURKEE/JOSH HANSEN

Email:

WYOMING PD TRAINING TABLE AND CHAIR QUOTE 9.15.2023

Sales Person: CATHY CLICK

STATE OF MICHIGAN CONTRACT#220000000043 PRICING

Item	Qty.	Product	Unit	Extended
1	34	TCRA-1860-LJSNFC4A Jive,Tbl,Rect,Lam,18"x60",Eb3,Std,Co:none,T - Rd,Cstr,29"h,Ptd	\$400.04	\$13,601.36
		Worktop Surface Color ,H-3P Platinum GRD A Worktop Edge Color-Users ,HP-3P Platinum GRD A Edge ,TR-LE Metallic Silver GRD B Base Color 1A		
2	34	TA0M-1348-LF Planes,Modesty Panel,13InX48In,Lam,Full	\$114.79	\$3,902.86
		,H-3P Platinum, GRADE A ,HP-3P Platinum, GRADE A		
3	75	SCM-32-0HE Very Seminar,ENH,,Faux Lea Seat,Fab Bk,Armless,Plstc Gld,	\$437.96	\$32,847.00
		(XJ) Wellington ,XJ-ST Wellington - Storm, GRADE A (3L) Novelty ,3L-MT Novelty - Merit, GRADE A ,TR-FJ Slate, GRADE A ,TR-F Black, GRADE A ,TR-LE Metallic Silver, GRADE B		
4	1	INSTALLATON TO RECEIVE, DELIVER, INSTALL AND TRASH REMOVAL DURING REGULAR HOURS	\$3,851.67	\$3,851.67

Item	Qty.	Product	Unit	Extended
------	------	---------	------	----------

Sub Total:	\$54,202.89
Tax:	\$0.00
Total:	\$54,202.89

Terms & Conditions - Interphase Office Interiors, Inc.

Payment Terms

Interphase, Inc. shall make every effort to deliver and install all products as quickly as possible. However, any delivery and/or installation dates quoted to Customer are approximate and the Interphase obligation shall be only to deliver and/or install the products within a reasonable time. Also, due to certain factory shipment schedules, it is possible that Interphase will be able to deliver and install only portions of the job at a time. Therefore, payment shall be made in accordance with the following terms:

1. All prices are FCA manufacturer point of shipment unless otherwise specified.
2. Terms are net 10 days from date of invoice. Customer will be invoiced for items as delivered. In no case is payment to be withheld for acceptable products should any portion of the job be unacceptable or undelivered. If any products are unacceptable or undelivered, the Customer must pay the balance of the invoice within 10 days, but may withhold the lesser amount of 10% of the total invoice or the value of the unacceptable products. The remaining balance is due 10 days after final delivery.
3. All materials are subject to Michigan State Sales Tax or other applicable State Sales Tax.
4. Interphase requires a deposit equaling 50% due at time of order (100% deposit for COM & COL). Said deposit will be applied to Customer's account until such product is delivered and invoiced. Each invoice, less its proportionate share of the deposit, will be due and payable according to the above terms and conditions. Other progress payments, as well as a deposit for delivery and/or installation, may be required throughout the order cycle depending on specific circumstances for each Buyer and order.
5. All orders are subject to credit approval.
6. An order is not cancelable once the order is confirmed by the vendor or manufacturer of the product, regardless of whether such confirmation is provided to Customer. Quick ships and fabric orders are not cancelable.
7. Customer agrees that the seller may pass through to Customer any charges, costs or fees that it incurs as result of Customer paying Seller through use of a credit card, debit card, credit facility or wire fees, and that such passed through charges, costs or fees may be subject to sales or use tax.
8. If Customer is unwilling or unable to accept delivery or installation of the products according to the specified schedule, the products will be stored at Customer's expense. Customer agrees to be invoiced for 100% of the invoice, to be paid within 10 days. In addition, Customer shall pay a warehouse charge payable monthly beginning after 30 days of warehouse storage. Extra handling of product will be charged at our normal hourly rate. This could be a result of Customer's site not being ready or site conditions that impair installation.
9. Interphase retains, and Customer hereby grants to Interphase, a security interest in the products to secure the purchase price therefore. The products shall remain personal property regardless of being fixed to any real property. If Customer defaults in the payment of the purchase price when due, Interphase shall have all rights and remedies granted by the Uniform Commercial Code. A finance charge of 1.5% per month (annual percentage rate 18%) will be charged on all past due balances. Customer shall pay all collection costs and attorney's fees in the event that the debt or any part thereof is referred to a collection agency or attorney.

General Terms

10. The quotation contained herein has been reviewed and approved by an authorized Customer representative for correct product, fabric, finishes and quantities. In addition, Interphase must have the opportunity to physically take its own measurements of the space to assure accuracies of custom ordered products. If actual measurements are not possible and Interphase must order from construction drawings and they are inaccurate, any extra expenses are Customer's responsibility. Any services rendered to Customer to change or modify the specification and layout before or during installation will be charged to Customer at prevailing rates. If such changes or modifications result in additional products, parts, materials or labor, they will be billed to Customer at prevailing rates. A restocking fee, based on product cost and vendor policies, will be assessed on all changes made after acknowledgement date, or for any product cancellations.

11. Customer acknowledges that the products are manufactured by others. AS BETWEEN CUSTOMER AND INTERPHASE, THE GOODS ARE OTHERWISE "AS IS WHERE IS" WITH ALL FAULTS AND INTERPHASE MAKES NO EXPRESS, IMPLIED OR STATUTORY WARRANTIES, ALL OF WHICH ARE DISCLAIMED AND EXCLUDED BY INTERPHASE INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY, NON-INFRINGEMENT, SUITABILITY FOR A PARTICULAR PURPOSE OR USE, EXCEPT THOSE MADE BY THE MANUFACTURER OF THE PRODUCTS. No third party, including any employee or agent of Interphase, is authorized to make any representation, promise, or warranty concerning the goods and any statements made by those parties are not binding on Interphase unless in writing signed by an authorized representative of Interphase. Any technical advice furnished by Interphase or its employees or agents is for Customer's convenience only and Interphase assumes no obligation or liability for the advice given or the results obtained from that advice. Any claim must be made to Interphase in writing within five (5) days after delivery or installation of the products and if no claim is received by Interphase, Customer will have waived any such claim.

12. No liability shall accrue against Interphase as a result of breach of terms and conditions caused by any strike, act of God, lockout, accident, or delay beyond its control.

13. Merchandise shipped direct to Customer will be the responsibility of Customer except as otherwise agreed in writing. The receiving Customer is responsible to inspect merchandise immediately upon receipt and file any necessary freight claims with freight provider.

Installation & Delivery Terms

14. Delivery and installation charges will be billed to Customer by separate invoice. Delivery and installation charges are not incurred by Customer until such services are provided by Interphase.

15. Change of Scope - Before or during installation, Customer may request additional services outside of the original project scope. A signed Change Order is required before additional services can commence. Layout changes during installation may result in additional product needs that could cause delays in the completion of the furniture installation and may result in additional charges.

16. Floor Protection - Interphase will provide necessary floor protection per building requirements. If other specific or extraordinary protection is needed, Customer must notify Interphase before the work begins.

17. Electrical Work - Unless specifically indicated, electrical work in the following areas is not included:

a. Electrical Wiring to the Space

b. Hardwiring of Feeds

Interphase can make arrangements for these services and Interphase will bill Customer accordingly.

18. Delivery - Free and clear access to docks and elevators for deliveries is required. Special arrangements or considerations must be noted prior to accepting the service proposal. Carry up delivery will result in additional charges.

19. Work Environment - Free and clear access to the work site for delivery, staging and installation is required. Electricity, heat, hoisting, lighting and elevator service will be furnished as required without charge to Interphase. Floors covered by this proposal shall be smooth, level and free from debris, and concrete subject to dampness shall be waterproofed prior to delivery and installation of merchandise.

NOTE: Furniture deliveries/installations should not be performed side-by-side with other construction trades. The overlap in building construction and furniture installation increases the potential of additional costs brought about due to the quantity of personnel and equipment with simultaneous deadlines. Any damage caused by other trades will be the Customer's responsibility.

20. Working Hours - Normal delivery and installation services (including drive time) are conducted between the hours of 7:00 AM and 4:00 PM Eastern Time, Monday through Friday, excluding holidays. Services performed times and/or days other than normal may result in additional charges which may or may not include overtime billed at 1.5 times standard billing rates.

21. Staging Areas - Staging areas will be provided by Customer on the same floor and within the workspace.

22. Timeframes - Changes in the number of days allowed to complete the delivery and installation may result in additional charges.

23. Rework Preparation - Workstations, files, drawers, etc. shall be emptied/boxed/clear of space before the arrival of installation crews.

24. Trash Removal - Interphase will remove and discard trash related to the delivery and installation of furniture.

25. Final Cleaning - Interphase will wipe down the installed furniture after installation. Excessive cleaning necessary due to debris and dust by other trades is not included.

26. Punch List - Interphase will provide a project punch list to Customer upon significant completion of the installation.

27. Interphase will not be liable for damages not caused by its actions or negligence.

28. Insurance – Interphase will carry public liability, worker’s compensation, property damage and automobile/truck insurance. Fire, tornado, earthquake, flood, vehicle, general liability and other causality insurance related to the job site, the product, or the transit of the product will be provided and paid by Customer. Customer shall be solely responsible for insurance coverage for the product from the time ownership passes to Customer, under these Terms and Conditions.

Pricing subject to change daily. A 50% deposit is required at time of order entry.

Customer Signature

Date

RESOLUTION NO. _____

RESOLUTION FOR AWARD OF BIDS

WHEREAS:

1. Formal bids have been obtained on the below listed items.
2. The bids received have been reviewed and evaluated per the attached staff reports.

NOW, THEREFORE, BE IT RESOLVED:

1. The City Council awards the bids for the listed items as recommended in the attached staff reports and summarized below.

Item	Recommended Bidder	Cost
HVAC Unit Replacement	Peerbolt's Inc.	\$137,920.00
Overhead Door Replacement	Overhead Door Company of Grand Rapids	\$38,171.00

2. The City Council authorizes a 10% contingency for the overhead door replacement and authorizes the City Manager to approve and sign change orders that are within the contingency.
3. The City Council authorizes the Mayor and City Clerk to sign the contracts.

Moved by Councilmember:

Seconded by Councilmember:

Motion Carried Yes
 No

I certify that the foregoing Resolution was adopted by the City Council for the City of Wyoming, Michigan at a regular session held on December 4, 2023.

Kelli A. VandenBerg, Wyoming City Clerk

ATTACHMENTS:

Staff Reports
Contracts

Resolution No. _____

STAFF REPORT

Date: November 14, 2023
Subject: Award of Bid – Wyoming District Library Roofing HVAC Unit Replacement
From: Troy Rinks, Facilities Foreman
Meeting Date: December 4, 2023

RECOMMENDATION:

It is recommended that City Council award the Wyoming District Library Roofing HVAC Unit Replacement bid to Peerbolt’s Inc. in the amount of \$137,920.00 and authorize the Mayor and City Clerk to execute the contract.

COMMUNITY, SAFETY, STEWARDSHIP:

Properly functioning HVAC units are an important component of ensuring that citizens and employees are breathing quality air and are comfortable when visiting or working in City buildings. The three units in this project are twenty plus years old and are well beyond their useful life.

DISCUSSION:

The recent Asset Management study recommended the replacement of five rooftop HVAC units in fiscal year 2025 at the Wyoming District Library. These rooftop units are past their life cycle and do not operate to their full design potential. They are inefficient and continue to incur costly repairs and maintenance to keep them functioning. In an effort to spread out capital costs, it was decided to replace three of the worst performing units in FY24; the remaining two will be budgeted for in FY25.

Two of the three units scheduled for replacement in FY24 are equipped with two compressors to keep up with the demand for air conditioning in the warmer months. These units are now only functioning on one compressor and are struggling to maintain a comfortable temperature for staff and patrons.

A bid specification was created to replace the three lowest-performing HVAC units at the Wyoming District Library. Utilizing the City’s E-Bidder System, 206 invitations to bid were sent to and/or downloaded by prospective bidders with 4 bidders attending the October 30, 2023, pre-bid meeting. On November 14, 2023, bids were received as follows:

Peerbolt’s Inc.	\$137,920.00
DHE Plumbing & Mechanical LLC	\$147,847.00
B&V Mechanical, Inc.	\$176,100.00
Mall City Mechanical	\$202,750.00

After reviewing the results, it is recommended that the City Council award the Wyoming District Library Roofing HVAC Unit Replacement bid to Peerbolt's Inc., for a total amount of \$137,920.00. Peerbolt's Inc. has a history of performing work for the City, most recently performing the Wyoming Senior Center HVAC Unit Replacement Project earlier this year.

It is anticipated that work will be conducted after the New Year and be completed by May 31, 2024.

BUDGET IMPACT:

Sufficient funds have been budgeted in the Library Maintenance and Capital Fund, Capital Outlay Account 401-267-26700-975.000.

ATTACHMENTS:

Standard Terms & Conditions Contract

CITY OF
Wyoming
MICHIGAN

Wyoming District Library Rooftop HVAC Unit Replacement PROJECT CONTRACT
CITY OF WYOMING, MICHIGAN

This Contract is made as of the Effective Date between City and Contractor.

City means the City of Wyoming, a Michigan municipal corporation, of 1155 28th St SW, Wyoming, MI 49509.

Contractor means:

Peerbolt's Inc.
[Name of contracting entity]
A Michigan "S" Corporation
[State and type of entity, e.g., corporation, limited liability company, etc.]
400 E. Washington Ave
[Contractor's street address]
Zeeb, MI 49464
[Contractor's city, state & zip]

Contractor's personnel means Contractor's directors, members, partners, officers, employees, subcontractors, agents and representatives and any other individuals or entities Contractor engages to provide services under the Contract.

Effective Date means: _____, 202__.

Goods means any parts, equipment, supplies, materials, or other items or services the City is acquiring from Contractor as itemized or stated in the RFP as modified by the Proposal.

Proposal means Contractor's Bid/Proposal attached as Exhibit B.

RFP means the Request for Bids/Proposals attached as Exhibit A.

Standard Terms means "City Contract Standard Terms and Conditions" portion of the RFP, including the Risk Allocation and Insurance Provisions.

Work means the services described and specified the RFP as modified by the Proposal.

TERMS AND CONDITIONS

In exchange for the consideration in and referred by this Contract, the parties agree:

1. Contractor will perform the Work and supply the Goods as detailed in the RFP as modified by the Proposal.
2. City will pay the Contractor in accordance with the RFP as modified by the Proposal.
3. Contractor represents and warrants, except for those specifically waived or modified in this paragraph, Contractor is complying with and will comply with the Standard Terms. Waived or modified conditions are as follows:

[Identify those the City Attorney has agreed may be waived or the City attorney approved modifications or write "None."]

4. If this Contract is for a public improvement project costing \$50,000 or more, performance and payment bonds in an amount equal to the Contract amount are required and must be provided before beginning any Work.

5. This is the only agreement between the parties regarding City engagement of Contractor to perform the Work and supply the goods. There are no other agreements, representations, or warranties except as stated in the RFP as modified by the Proposal. This contract can be amended only in writing signed by both City and Contractor.

City and Contractor have signed this Contract as of the Effective Date.

City of Wyoming

By: _____
Kent Vanderwood, Mayor

By: _____
Kelli A. VandenBerg, City Clerk

Date signed: _____, 20__

Approved as to form: _____


Contractor: Peerbolt's Inc.

By: _____
[Signature of Andy Peabolt]
Andy Peabolt President
[Typed/Printed Name & Title of Person Signing for Contractor]

Date signed: 11-15, 2023

STAFF REPORT

Date: November 20, 2023
Subject: Overhead Door Replacement
From: Dan Kleinheksel, Utility Maintenance Manager
Date of Meeting: December 4, 2023

RECOMMENDATION:

It is recommended the City Council award the bid as provided by Overhead Door Company of Grand Rapids in the bid amount of \$38,171.00 plus a 10% contingency for a total amount of \$41,988.00.

COMMUNITY, SAFETY, STEWARDSHIP:

Proper stewardship of our assets requires the prudent replacement of utility plant equipment and appurtenances that have reached the end of their life cycles, contributing to the prevention of untimely and costly repairs or replacement that could potentially interrupt the day-to-day operations of the Clean Water Plant.

DISCUSSION:

The main byproduct of the Clean Water Plant treatment process is nutrient-rich material commonly called biosolids. Approximately 30 million gallons of biosolids are loaded into tanker trucks and hauled away for land application on farm fields annually. Each tanker truck is loaded in a hauling bay with two 14' overhead doors that are opened and closed for each truck. These existing overhead doors have reached the end of their useful life and are due for replacement. It is prudent to perform the replacement work during the land application winter shutdown rather than in an emergency.

Therefore, specifications were assembled for the overhead door replacement and the project was competitively bid with specifications made available via the City's website. Seventeen registered bidders downloaded the project specifications, and on Tuesday, November 14, the following bids were received:

Overhead Door Company of Grand Rapids	\$38,171.00
Quality Door of Holland, Inc	\$41,836.00
Skyway, LLC	\$47,929.00

Upon review of the bid documents received, Overhead Door Company of Grand Rapids met the specifications and was the lowest bid. They have installed many overhead doors at the Clean Water Plant and have provided excellent past service work. Therefore, it is recommended the City Council award the bid as provided by Overhead Door Company of Grand Rapids in the bid amount of \$38,171.00 plus a 10% contingency for a total amount of \$41,988.00.

BUDGET IMPACT:

Adequate funds were budgeted for and exist in the Clean Water Plant capital account #590-590-54400-986.444.

CITY OF
Wyoming
MICHIGAN

CLEAN WATER PLANT OVERHEAD DOOR REPLACEMENT PROJECT CONTRACT
CITY OF WYOMING, MICHIGAN

This Contract is made as of the Effective Date between City and Contractor.

City means the City of Wyoming, a Michigan municipal corporation, of 1155 28th St SW, Wyoming, MI 49509.

Contractor means: Overhead Door Company of Grand Rapids
[Name of contracting entity]
A Michigan Corporation
[State and type of entity, e.g., corporation, limited liability company, etc.]
5761 N Hawkeye Ct SW
[Contractor's street address]
Grand Rapid, MI 49509
[Contractor's city, state & zip]

Contractor's personnel means Contractor's directors, members, partners, officers, employees, subcontractors, agents and representatives and any other individuals or entities Contractor engages to provide services under the Contract.

Effective Date means: November 2nd, 2023.

Goods means any parts, equipment, supplies, materials, or other items or services the City is acquiring from Contractor as itemized or stated in the RFP as modified by the Proposal.

Proposal means Contractor's Bid/Proposal attached as Exhibit B.

RFP means the Request for Bids/Proposals attached as Exhibit A.

Standard Terms means "City Contract Standard Terms and Conditions" portion of the RFP, including the Risk Allocation and Insurance Provisions.

Work means the services described and specified the RFP as modified by the Proposal.

TERMS AND CONDITIONS

In exchange for the consideration in and referred by this Contract, the parties agree:

1. Contractor will perform the Work and supply the Goods as detailed in the RFP as modified by the Proposal.
2. City will pay the Contractor in accordance with the RFP as modified by the Proposal.
3. Contractor represents and warrants, except for those specifically waived or modified in this paragraph, Contractor is complying with and will comply with the Standard Terms. Waived or modified conditions are as follows:

None

[Identify those the City Attorney has agreed may be waived or the City attorney approved modifications or write "None."]

4. If this Contract is for a public improvement project costing \$50,000 or more, performance and payment bonds in an amount equal to the Contract amount are required and must be provided before beginning any Work.

5. This is the only agreement between the parties regarding City engagement of Contractor to perform the Work and supply the goods. There are no other agreements, representations, or warranties except as stated in the RFP as modified by the Proposal. This contract can be amended only in writing signed by both City and Contractor.

City and Contractor have signed this Contract as of the Effective Date.

City of Wyoming

Contractor: Overhead Door Company of Grand Rapids

By: _____
Kent Vanderwood, Mayor

By: Jake Potter
[Signature officer, director, or principal of Contractor]
Jake Potter - Sales Manager

[Typed/Printed Name & Title of Person Signing for Contractor]

By: _____
Kelli A. VandenBerg, City Clerk

Date signed: November 2nd, 2023

Date signed: _____, 20__

Approved as to form: [Signature]

The Genuine. The Original.



Overhead Door Company of Grand Rapids™

5761 N. Hawkeye Ct. SW
Grand Rapids, MI 49509
(616) 261-0300
Fax (616) 261-0800

www.overheaddoorgr.com

PROPOSAL

Date: October 27, 2023

To: Wyoming Clean Water Plant
2350 Ivanrest Ave SW
Grandville, MI 49418

Servicing West Michigan for 72 Years

PROJECT:

PH. #:

ATTN:

CELL #:

We hereby submit specifications and estimates for:

(2) 14'0" x 13'11" Overhead Door Series 625 Rolling Stormtite Insulated Doors

With: 3/16" Angle Mounted Guides on Steel Guides

Mounted: Face of Wall

Headplates to be Notched for Additional Clearance

Vinyl Guide Seal on Both Sides

Double Angle Bottom Bar

24 Ga. Painted Steel Hood

3/4" Steel F-265 Insulated Flat Slat with 24 Ga. Backer Slat

Prime Painted Gray

Exterior Hood Baffle

Electric Operation

Remove and Hauling of Existing Door

(2) Electric Operators Overhead Door Model RSX (115v/60/1 1/2 HP)

With: Wall Mounted

Single Belt Drive

Electric Safety Edge (Miller Edge) with Coil Cord

(2) 3-Button Stations (Open/Stop/Close)

Installed

\$38,171.00

NOTE: Opening Height Reduced by 1" to Fit Coil Under Beam. Limited Clearance.

WE PROPOSE hereby to furnish the above items – complete in accordance with the specifications, for the sum of:

_____ dollars (\$ _____).

Terms:

To be paid within terms stated or 1-1/2 percent per month (18% annum) will be charged.

Openings are to be prepared by others in accordance with our specifications. The above price does not include running of conduit or any electrical wiring. Installation is not guaranteed unless door is erected on finished floor. All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized
Signature _____

Jake Potter

NOTE: This proposal may be withdrawn
by us if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL – The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____ Title _____ Date _____

ORDINANCE NO. 13-23

ORDINANCE TO AMEND SECTION 90-515 OF THE CODE OF ORDINANCES
BY ADDING SUBSECTION (141) TO REZONE 1091 GEZON PARKWAY
FROM B-3 TO RO-1

THE CITY OF WYOMING ORDAINS:

Section 1. That Section 90-515 of the Code of the City of Wyoming is amended by adding subsection (141) to read as follows:

- (141) (a) To rezone the following described properties at 1091 Gezon Parkway (parcel number 41-17-35-257-004) from B-3 Planned Shopping Business District to RO-1 Restricted Office District:

PARCEL NUMBER 41-17-27-230-002, PER WARRANTY DEED:

PART OF THE NORTHEAST 1/4 OF SECTION 35, TOWN 6 NORTH, RANGE 12 WEST, DESCRIBED AS: COMMENCING AT THE EAST 1/4 CORNER OF SAID SECTION; THENCE NORTH 89 DEGREES 43 MINUTES 18 SECONDS WEST 1977.49 FEET ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION; THENCE NORTH 01 DEGREES 28 MINUTES 03 SECONDS WEST 574.02 FEET TO THE POINT OF BEGINNING; THENCE NORTH 01 DEGREES 28 MINUTES 03 SECONDS WEST 77.28 FEET ALONG THE EASTERLY RIGHT OF WAY LINE OF PALMER HILLS DRIVE (60 FEET WIDE); THENCE NORTH 88 DEGREES 32 MINUTES 01 SECONDS EAST 170.34 FEET; THENCE NORTH 37 DEGREES 46 MINUTES 37 SECONDS EAST 137.67 FEET; THENCE SOUTH 52 DEGREES 13 MINUTES 23 SECONDS EAST 298.71 FEET; THENCE SOUTH 37 DEGREES 46 MINUTES 37 SECONDS WEST 319.05 FEET; THENCE SOUTHWESTERLY 106.00 FEET ALONG A 755.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 8 DEGREES 02 MINUTES 39 SECONDS, AND A CHORD BEARING SOUTH 41 DEGREES 47 MINUTES 56 SECONDS WEST 105.91 FEET (THE PREVIOUS 2 COURSES BEING ALONG THE NORTHERLY RIGHT OF WAY LINE OF GEZON PARKWAY, 80.00 FOOT WIDE); THENCE NORTH 86 DEGREES 09 MINUTES 42 SECONDS WEST 34.05 FEET; THENCE NORTH 39 DEGREES 04 MINUTES 53 SECONDS WEST 203.68 FEET; THENCE NORTHWESTERLY 177.25 FEET ALONG A 270.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 37 DEGREES 36 MINUTES 50 SECONDS, AND A CHORD BEARING NORTH 20 DEGREES 16 MINUTES 28 SECONDS WEST 174.09 FEET (THE PREVIOUS 3 COURSES BEING ALONG THE NORTHEASTERLY RIGHT OF WAY OF SAID PALMER HILLS DRIVE) TO THE POINT OF BEGINNING.

Section 2. That this ordinance shall take effect on _____, 2023.

I certify that this ordinance was adopted by the City of Wyoming at a regular session of the City Council held on _____, 2023.

Kelli A. VandenBerg
Wyoming City Clerk

November 1, 2023

Ms. Kelli A. VandenBerg
City Clerk
Wyoming, MI

Subject: Request to Rezone 1091 Gezon Parkway from B-3 Planned Shopping District to RO-1 Restricted Office District (Section 35) (Great Lakes Community Developers)

Planning Commission Recommendation: To approve the subject rezoning request.

Dear Ms. VandenBerg,

The above referenced request was reviewed by the Wyoming Planning Commission at its regular meeting on October 17, 2023. At the meeting, a motion was made by VanDuren, supported by Zapata, to recommend that City Council approve the proposed rezoning. The motion to approve passed unanimously.

A detailed review of the request is available in the attached Planning Commission minutes and supportive materials. Following please find some general information.

The parcel at 1091 Gezon Parkway is currently substandard for its current B-3 designation, which requires a minimum lot area of 5 acres. At 3.22 acres, rezoning the parcel to RO-1 would bring the parcel into conformance with Zoning Ordinance development standards and would be compatible with adjacent RO-1 uses to the north and south. Additionally, the property is intended to serve as a buffer between the residential uses to the west and more intense commercial uses to the east.

If rezoned, the applicant contemplates an application for a land division that would result in two child parcels of approximately 1.36 and 1.86 acres. Both child parcels would need to meet the development standards for the RO-1 district. Potential future uses at the site include a drive-through financial institution and medical office. While a medical office would be permitted in the RO-1 district by right, a financial institution with a drive-through is permitted in the RO-1 district with special use approval.

One resident asked during the public hearing where the drive opening for the parcel would be and whether the City planned to install a traffic light. There were no other public comments.

The Engineering Office requested, and Planning Commission, approved a condition that the drive opening would need to be to Palmer Hills Drive and not to Gezon Parkway. At this time, the traffic at this location does not warrant a traffic signal.

community • safety • stewardship

CITY COUNCIL

Robert Arnoys Tommy Brann Sheldon DeKryger Renee Hill Marissa Postler Robert Postema
Kent Vanderwood, Mayor

If approved for the proposed rezoning, the property owner would need to submit for formal site plan review prior to any new development occurring at the site. A copy of the proposed rezoning survey is attached to this letter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Smith". The signature is stylized with a large initial "P" and "S".

Paul Smith, Assistant Director of Community and Economic Development
Community and Economic Development Department

Cc: John Shay, City Manager

North: RO-1 Restricted Office District and B-3 Planned Shopping Business District
South: RO-1 Restricted Office District and B-3 Planned Shopping Business District
East: B-3 Planned Shopping Business District
West: RO-1 Restricted Office District and R-7 Residential District

EXISTING LAND USE:



The site is currently vacant. The surrounding land uses are as follows:

North: Integrative Health Consultants, West Michigan Surgical Specialists, Higher Health Chiropractic, All Seasons Casual Home & Patio, Fantastic Nails, Lakeshore Sewing
South: S.A. Morman & Co.
East: Menards
West: Palmer Hills Condominiums

PROJECT INFORMATION:

Great Lakes Community Developers is requesting the parcel located at 1091 Gezon Parkway SW be rezoned from B-3 Planned Shopping Business District to RO-1 Restricted Office District. The parcel is currently substandard for the B-3 district, which requires a minimum lot area of 5 acres.

The parcel is currently 3.22 acres. Rezoning the parcel to RO-1 would bring the parcel into conformance with Zoning Ordinance development standards and would be compatible with adjacent RO-1 uses to the north and south. Additionally, the property is intended to serve as a buffer between the residential uses to the west and more intense commercial uses to the east.

If rezoned, the applicant intends to apply for a land division that would result in two child parcels of approximately 1.36 and 1.86 acres. Both child parcels would need to meet the development standards for the RO-1 district. Potential future uses at the site include a drive-through financial institution and medical office. While a medical office would be permitted in the RO-1 district by right, a financial institution with a drive-through is permitted in the RO-1 district with special use approval.

CONFORMANCE WITH ORDINANCE STANDARDS AND FINDINGS OF FACT:

Section 90-516(6) establishes general review standards for rezonings:

(A) *Consistency with the adopted master plan;*

The City's Master Plan, Wyoming [re] Imagined was adopted in 2021. The future land use map identifies this parcel as "Corridor Commercial." Small office developments are included in this category, and the proposed zoning and uses are consistent with the future envisioned use.

(B) *Compatibility of the allowed uses with existing and future land uses;*

A medical office would be permitted by right under the desired future zoning designation, and a drive-through financial institution would be permitted with special use approval. The properties to the northwest and southwest of the subject parcel are currently zoned RO-1. The parcel to the northwest is a medical office providing counseling and therapy, and the parcel to the southwest is currently vacant. The desired future zoning designation would provide a buffer between the residential uses to the west and more intense commercial uses to the east and southeast.

(C) *Capability of the property to be served by public services;*

The property can be served by public utilities; however, utility services and locations are subject to strict restrictions according to the Engineering Department.

(D) *Ability of the property to be used as currently zoned; and*

The property's current B-3 zoning allows for medical offices and drive-through financial institutions by right; however, the parcel is substandard and would require variances from B-3 development standards to support future development.

(E) *Appropriateness of all uses allowed within the proposed district at the property location.*

The RO-1 zone district provides for a variety of office uses such as medical offices, financial institutions, and professional offices, as well as some commercial uses with special use approval, provided they occupy no more than 25% of the first-floor total square footage. The site is adjacent to an existing medical office that provides mental health support. The site is also adjacent to a multi-tenant development that includes

medical offices and small commercial businesses such as a nail salon and home goods store. The RO-1 district does not include intense commercial uses, such as big-box stores, drive-through restaurants, or gas stations, which may not be appropriate in adjacency to existing residential and office uses around the site.

STAFF COMMENTS:

(A) Process

At this point, Planning Commission is only considering the rezoning of this parcel, which is required before this development is eligible for the proposed land division. The process for this development is as follows:

- October 17 – Planning Commission considers rezoning request.
- November 6 – City Council hears the first reading of the rezone request.
- December 4 – City Council hears the second reading of the rezone request.
- January 16 – The first Planning Commission meeting where this development would be eligible for special use and site plan approvals.

(B) Engineering Specifications

Providing meaningful comments is impossible without a preliminary plan or proposed site development information. Engineering specifies the following:

1. No additional drives will be allowed along Gezon Parkway.
2. Strict locations will be required for any proposed drive along Pamer Hills Dr.
3. Utility services and locations are subject to strict restrictions.
4. Storm water requirements are subject to strict restrictions.

RECOMMENDED CONDITIONS TO APPROVAL:

The Development Review Team recommends the following conditions of approval:

1. No additional drives are permitted along Gezon Parkway.
2. Provide fire access lanes and fire truck turn radius to access any new development.
3. Provide fire hydrants as needed to protect new building development.
4. Provide Knox system access for fire department access.
5. Project must meet fire code requirements.

CONFORMANCE WITH THE CITY OF WYOMING SUSTAINABILITY PRINCIPLES:

Sustainability: The advancement and promotion, with equal priority, of environmental quality, economic strength, and social equity so that a stable and vibrant community can be assured for current and future generations.

The proposed rezoning would allow necessary community amenities which will provide services such as medical and financial support for current and future Wyoming residents.

PLANNING COMMISSION ACTION:

The Development Review Team recommends the Planning Commission grant the proposed rezoning request from B-3 Planned Shopping Business District to RO-1 Restricted Office District at 1091 Gezon Parkway SW and recommend the same to the City Council, subject to conditions 1-5.

DEVELOPMENT REVIEW TEAM:

John Shay, City Manager

Myron Erickson, Director of Public Works

Lew Manley, Building Official

Kimberly Koster, Director of Public Safety

Nicole Hofert, Director of Community and Economic Development

BOUNDARY SURVEY
of part of
SECTION 35, CITY OF WYOMING,
KENT COUNTY, MICHIGAN

2121 3 Mile Rd. NW
Walker, MI 49544
Ph: 616-501-7898
www.LREMI.com



CERTIFICATION

TO: (I)ADVANTAGE CRE:

THIS IS TO CERTIFY WE HAVE SURVEYED THE PROPERTY HEREIN DESCRIBED; THAT THE BUILDING AND IMPROVEMENTS ARE LOCATED ENTIRELY THEREON AS SHOWN AND THAT THERE ARE NO VISIBLE ENCROACHMENTS EITHER WAY ACROSS THE PROPERTY LINES EXCEPT AS SHOWN THEREON.

DATE OF PLAT OR MAP: 9/5/2023

BY: *Rodney L. Bredeweg*
RODNEY L. BREDEWEG
LICENSED PROFESSIONAL SURVEYOR NO. 4001060788

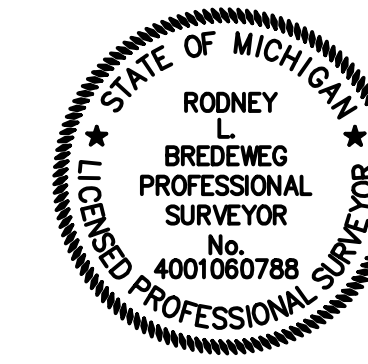


EXHIBIT A: LEGAL DESCRIPTION

(PER WARRANTY DEED, RECORDED AS DOCUMENT NO.:202111160124237, KENT COUNTY RECORDS)

PART OF THE NORTHEAST 1/4 OF SECTION 35, TOWN 6 NORTH, RANGE 12 WEST, DESCRIBED AS: COMMENCING AT THE EAST 1/4 CORNER OF SAID SECTION; THENCE NORTH 89 DEGREES 43 MINUTES 18 SECONDS WEST 1977.49 FEET ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION; THENCE NORTH 01 DEGREES 28 MINUTES 03 SECONDS WEST 574.02 FEET TO THE POINT OF BEGINNING; THENCE NORTH 01 DEGREES 28 MINUTES 03 SECONDS WEST 77.28 FEET ALONG THE EASTERLY RIGHT OF WAY LINE OF PALMER HILLS DRIVE (60 FEET WIDE); THENCE NORTH 88 DEGREES 32 MINUTES 01 SECONDS EAST 170.34 FEET; THENCE NORTH 37 DEGREES 46 MINUTES 37 SECONDS EAST 137.87 FEET; THENCE SOUTH 52 DEGREES 13 MINUTES 23 SECONDS EAST 298.71 FEET; THENCE SOUTH 37 DEGREES 46 MINUTES 37 SECONDS WEST 319.05 FEET; THENCE SOUTHWESTERLY 106.00 FEET ALONG A 755.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 8 DEGREES 02 MINUTES 39 SECONDS, AND A CHORD BEARING SOUTH 41 DEGREES 47 MINUTES 56 SECONDS WEST 105.91 FEET (THE PREVIOUS 2 COURSES BEING ALONG THE NORTHERLY RIGHT OF WAY LINE OF GEZON PARKWAY, 80.00 FOOT WIDE); THENCE NORTH 86 DEGREES 09 MINUTES 42 SECONDS WEST 34.05 FEET; THENCE NORTH 39 DEGREES 04 MINUTES 53 SECONDS WEST 203.68 FEET; THENCE NORTHWESTERLY 177.25 FEET ALONG A 270.00 FOOT RADIUS CURVE TO THE RIGHT, SAID CURVE HAVING A CENTRAL ANGLE OF 37 DEGREES 36 MINUTES 50 SECONDS, AND A CHORD BEARING NORTH 20 DEGREES 16 MINUTES 28 SECONDS WEST 174.09 FEET (THE PREVIOUS 3 COURSES BEING ALONG THE NORTHEASTERLY RIGHT OF WAY OF SAID PALMER HILLS DRIVE) TO THE POINT OF BEGINNING.

NOTES

1. WE HEREBY CERTIFY THAT WE HAVE SURVEYED THE PREMISES HEREIN DESCRIBED, THAT THE IMPROVEMENT ARE LOCATED ENTIRELY THEREON AS SHOWN, AND THAT THERE ARE NO APPARENT ENCROACHMENTS, EXCEPT AS SHOWN HEREON.
2. THIS SURVEY WAS MADE FROM THE LEGAL DESCRIPTION SHOWN ABOVE. THE DESCRIPTION SHOULD BE COMPARED WITH THE ABSTRACT OR TITLE POLICY FOR ACCURACY, EASEMENTS AND EXCEPTION.
3. UTILITIES SHOWN ARE FROM EITHER FIELD MEASUREMENTS OR AVAILABLE RECORDS. THIS INFORMATION SHOULD NOT BE CONSTRUED TO BE A GUARANTEE OF COMPLETENESS OF ACCURACY.
4. SET-BACK DETERMINATIONS SHOULD BE CLEARED THROUGH THE CITY OF WYOMING BEFORE ANY BUILDINGS ARE CONSTRUCTED.
5. THE PROPERTY HAS DIRECT ACCESS TO GEZON PARKWAY A DEDICATED PUBLIC STREET.
6. PROFESSIONAL LIABILITY INSURANCE POLICY OBTAINED BY THE SURVEYOR IN THE MINIMUM AMOUNT OF \$1,000,000 TO BE IN EFFECT THROUGHOUT THE CONTRACT TERM. CERTIFICATE OF INSURANCE TO BE FURNISHED UPON REQUEST.
7. NO STREET WIDENING IS CURRENTLY PLANNED OR OBSERVED.
8. NO OBSERVABLE EVIDENCE OF THE SITE BEING USED AS A SOLID WASTE DUMP, SUMP OR SANITARY LANDFILL.
9. NO OBSERVABLE EVIDENCE OF EARTH WORK, BUILDING CONSTRUCTION OR BUILDING ADDITIONS WITHIN RECENT MONTHS.
10. ALL DIMENSIONS ARE AS MEASURED UNLESS NOTED OTHERWISE.

SCHEDULE B - SECTION II

N/A

ZONING CLASSIFICATION
B-3 - PLANNED SHOPPING BUSINESS DISTRICT

PROPERTY INFORMATION
AREA: 140,348 S.F. (3.22 ACRES)

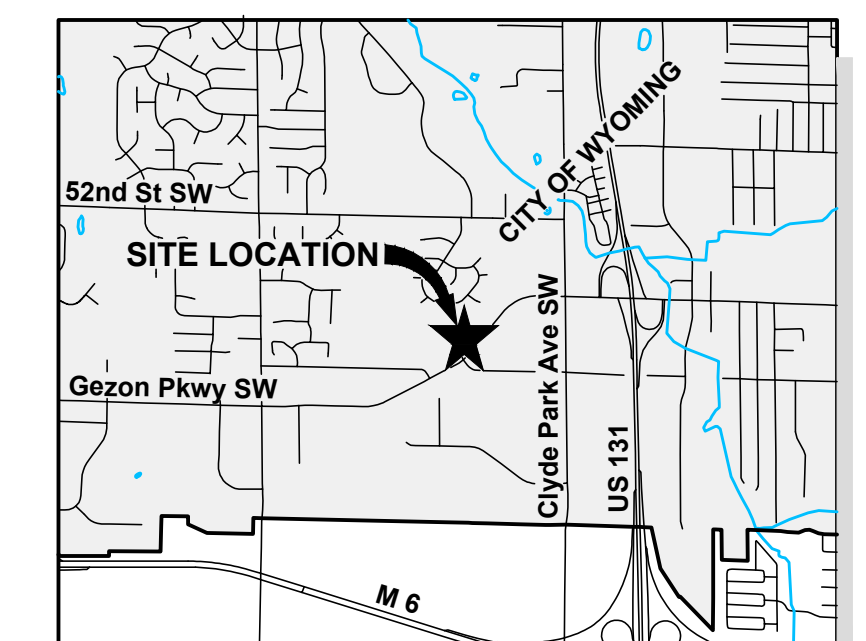
BASIS OF BEARINGS
MICHIGAN STATE PLANE COORDINATE SYSTEM, MICHIGAN ZONE SOUTH

FLOOD PLAIN INFORMATION

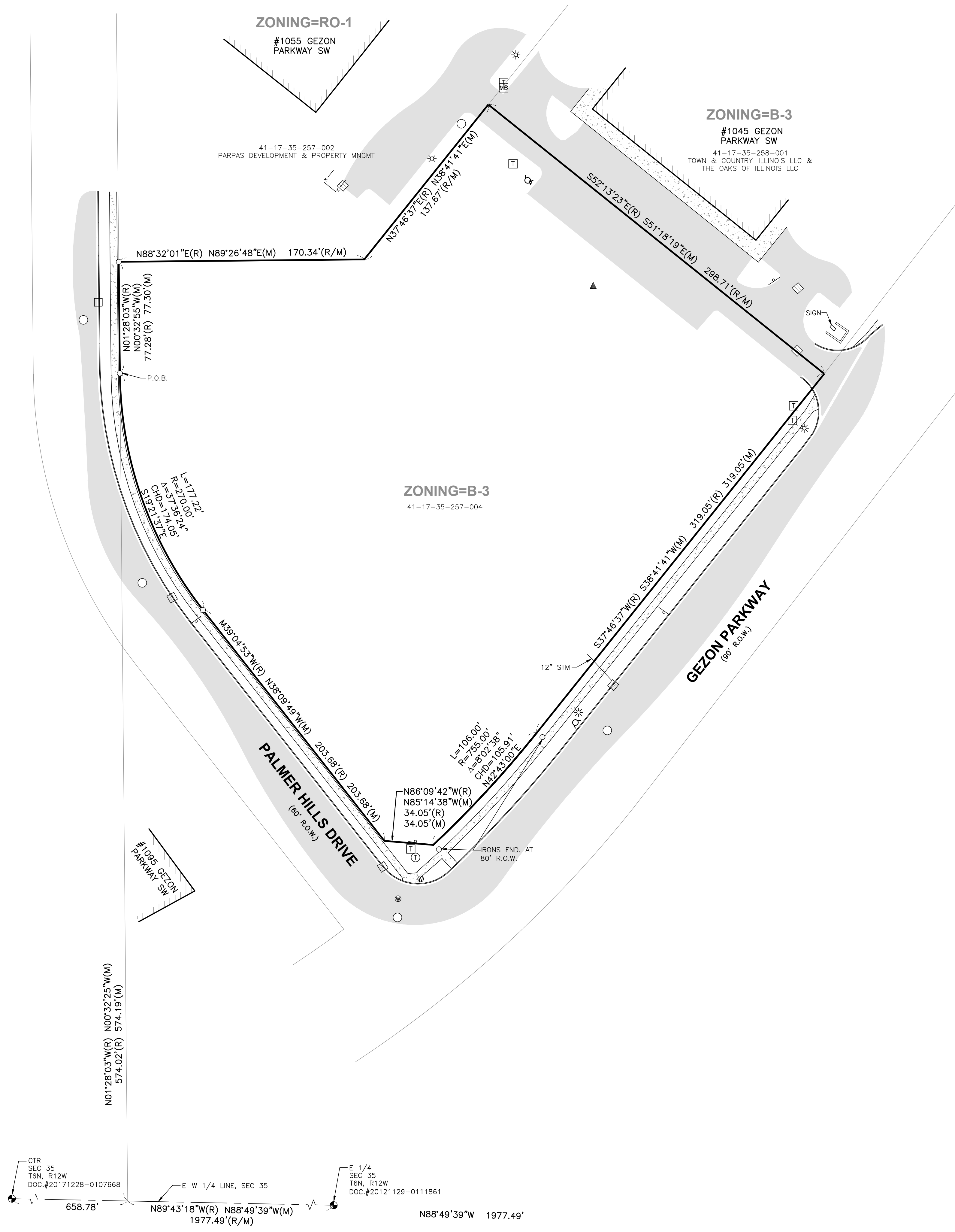
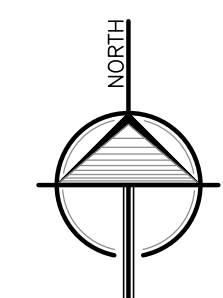
SAID DESCRIBED PROPERTY IS LOCATED WITHIN AN AREA HAVING A DESIGNATION "X" BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT, ON FLOOD INSURANCE MAP NO. 26081C0527D, WITH A DATE OF FEBRUARY 23, 2023, FOR COMMUNITY NUMBER 260111, IN KENT COUNTY, MICHIGAN, WHICH IS THE CURRENT FLOOD INSURANCE RATE MAP FOR THE COMMUNITY IN WHICH SAID PROPERTY IS SITUATED.

LEGEND

- - MONUMENT
- - FOUND IRON STAKE
- - SET IRON STAKE
- SIGN
- GUY ANCHOR
- UTILITY POLE
- ☼ - LIGHT POLE
- ⊠ - U.G. UTILITY MARKER
- ☼ - CONIFEROUS TREE
- ☼ - DECIDUOUS TREE
- ⊠ - ELECTRIC METER
- ⊠ - ELECTRIC TRANSFORMER
- ⊠ - AC UNIT
- ⊠ - MAILBOX
- - FIRE HYDRANT
- ⊠ - GAS METER
- ⊠ - TELEPHONE RISER
- ⊠ - CATCH BASIN
- ⊠ - ROUND CATCH BASIN
- ⊠ - STORM MANHOLE
- ⊠ - SANITARY MANHOLE
- ⊠ - PARKING METER
- ⊠ - TELEPHONE MANHOLE
- ⊠ - FLAG POLE
- (M) - MEASURED
- (R) - RECORDED
- (P) - PLATTED
- STORM UTILITY LINE
- OVERHEAD UTILITY LINE
- FENCE
- DECK
- CONCRETE
- GRAVEL
- BITUMINOUS



VICINITY MAP
NOT TO SCALE



REVISIONS:	NO.	ISSUED FOR:	DATE
	1.	CLIENT REVIEW	9/5/23

CLIENT:	ADVANTAGE CRE
PROJECT:	1091 GEZON PARKWAY
PROJECT:	GRAND RAPIDS, MI
PROJECT:	WYOMING, MI

PROJECT NUMBER	DATE
23-105	08/2023
	08/2023
	09/2023
	08/2023

SHEET NUMBER	1
--------------	---

08/2023 - 10/2023 - 11/2023 - 12/2023 - 01/2024 - 02/2024 - 03/2024 - 04/2024 - 05/2024 - 06/2024 - 07/2024 - 08/2024 - 09/2024 - 10/2024 - 11/2024 - 12/2024 - 01/2025 - 02/2025 - 03/2025 - 04/2025 - 05/2025 - 06/2025 - 07/2025 - 08/2025 - 09/2025 - 10/2025 - 11/2025 - 12/2025 - 01/2026 - 02/2026 - 03/2026 - 04/2026 - 05/2026 - 06/2026 - 07/2026 - 08/2026 - 09/2026 - 10/2026 - 11/2026 - 12/2026 - 01/2027 - 02/2027 - 03/2027 - 04/2027 - 05/2027 - 06/2027 - 07/2027 - 08/2027 - 09/2027 - 10/2027 - 11/2027 - 12/2027 - 01/2028 - 02/2028 - 03/2028 - 04/2028 - 05/2028 - 06/2028 - 07/2028 - 08/2028 - 09/2028 - 10/2028 - 11/2028 - 12/2028 - 01/2029 - 02/2029 - 03/2029 - 04/2029 - 05/2029 - 06/2029 - 07/2029 - 08/2029 - 09/2029 - 10/2029 - 11/2029 - 12/2029 - 01/2030 - 02/2030 - 03/2030 - 04/2030 - 05/2030 - 06/2030 - 07/2030 - 08/2030 - 09/2030 - 10/2030 - 11/2030 - 12/2030 - 01/2031 - 02/2031 - 03/2031 - 04/2031 - 05/2031 - 06/2031 - 07/2031 - 08/2031 - 09/2031 - 10/2031 - 11/2031 - 12/2031 - 01/2032 - 02/2032 - 03/2032 - 04/2032 - 05/2032 - 06/2032 - 07/2032 - 08/2032 - 09/2032 - 10/2032 - 11/2032 - 12/2032 - 01/2033 - 02/2033 - 03/2033 - 04/2033 - 05/2033 - 06/2033 - 07/2033 - 08/2033 - 09/2033 - 10/2033 - 11/2033 - 12/2033 - 01/2034 - 02/2034 - 03/2034 - 04/2034 - 05/2034 - 06/2034 - 07/2034 - 08/2034 - 09/2034 - 10/2034 - 11/2034 - 12/2034 - 01/2035 - 02/2035 - 03/2035 - 04/2035 - 05/2035 - 06/2035 - 07/2035 - 08/2035 - 09/2035 - 10/2035 - 11/2035 - 12/2035 - 01/2036 - 02/2036 - 03/2036 - 04/2036 - 05/2036 - 06/2036 - 07/2036 - 08/2036 - 09/2036 - 10/2036 - 11/2036 - 12/2036 - 01/2037 - 02/2037 - 03/2037 - 04/2037 - 05/2037 - 06/2037 - 07/2037 - 08/2037 - 09/2037 - 10/2037 - 11/2037 - 12/2037 - 01/2038 - 02/2038 - 03/2038 - 04/2038 - 05/2038 - 06/2038 - 07/2038 - 08/2038 - 09/2038 - 10/2038 - 11/2038 - 12/2038 - 01/2039 - 02/2039 - 03/2039 - 04/2039 - 05/2039 - 06/2039 - 07/2039 - 08/2039 - 09/2039 - 10/2039 - 11/2039 - 12/2039 - 01/2040 - 02/2040 - 03/2040 - 04/2040 - 05/2040 - 06/2040 - 07/2040 - 08/2040 - 09/2040 - 10/2040 - 11/2040 - 12/2040 - 01/2041 - 02/2041 - 03/2041 - 04/2041 - 05/2041 - 06/2041 - 07/2041 - 08/2041 - 09/2041 - 10/2041 - 11/2041 - 12/2041 - 01/2042 - 02/2042 - 03/2042 - 04/2042 - 05/2042 - 06/2042 - 07/2042 - 08/2042 - 09/2042 - 10/2042 - 11/2042 - 12/2042 - 01/2043 - 02/2043 - 03/2043 - 04/2043 - 05/2043 - 06/2043 - 07/2043 - 08/2043 - 09/2043 - 10/2043 - 11/2043 - 12/2043 - 01/2044 - 02/2044 - 03/2044 - 04/2044 - 05/2044 - 06/2044 - 07/2044 - 08/2044 - 09/2044 - 10/2044 - 11/2044 - 12/2044 - 01/2045 - 02/2045 - 03/2045 - 04/2045 - 05/2045 - 06/2045 - 07/2045 - 08/2045 - 09/2045 - 10/2045 - 11/2045 - 12/2045 - 01/2046 - 02/2046 - 03/2046 - 04/2046 - 05/2046 - 06/2046 - 07/2046 - 08/2046 - 09/2046 - 10/2046 - 11/2046 - 12/2046 - 01/2047 - 02/2047 - 03/2047 - 04/2047 - 05/2047 - 06/2047 - 07/2047 - 08/2047 - 09/2047 - 10/2047 - 11/2047 - 12/2047 - 01/2048 - 02/2048 - 03/2048 - 04/2048 - 05/2048 - 06/2048 - 07/2048 - 08/2048 - 09/2048 - 10/2048 - 11/2048 - 12/2048 - 01/2049 - 02/2049 - 03/2049 - 04/2049 - 05/2049 - 06/2049 - 07/2049 - 08/2049 - 09/2049 - 10/2049 - 11/2049 - 12/2049 - 01/2050 - 02/2050 - 03/2050 - 04/2050 - 05/2050 - 06/2050 - 07/2050 - 08/2050 - 09/2050 - 10/2050 - 11/2050 - 12/2050 - 01/2051 - 02/2051 - 03/2051 - 04/2051 - 05/2051 - 06/2051 - 07/2051 - 08/2051 - 09/2051 - 10/2051 - 11/2051 - 12/2051 - 01/2052 - 02/2052 - 03/2052 - 04/2052 - 05/2052 - 06/2052 - 07/2052 - 08/2052 - 09/2052 - 10/2052 - 11/2052 - 12/2052 - 01/2053 - 02/2053 - 03/2053 - 04/2053 - 05/2053 - 06/2053 - 07/2053 - 08/2053 - 09/2053 - 10/2053 - 11/2053 - 12/2053 - 01/2054 - 02/2054 - 03/2054 - 04/2054 - 05/2054 - 06/2054 - 07/2054 - 08/2054 - 09/2054 - 10/2054 - 11/2054 - 12/2054 - 01/2055 - 02/2055 - 03/2055 - 04/2055 - 05/2055 - 06/2055 - 07/2055 - 08/2055 - 09/2055 - 10/2055 - 11/2055 - 12/2055 - 01/2056 - 02/2056 - 03/2056 - 04/2056 - 05/2056 - 06/2056 - 07/2056 - 08/2056 - 09/2056 - 10/2056 - 11/2056 - 12/2056 - 01/2057 - 02/2057 - 03/2057 - 04/2057 - 05/2057 - 06/2057 - 07/2057 - 08/2057 - 09/2057 - 10/2057 - 11/2057 - 12/2057 - 01/2058 - 02/2058 - 03/2058 - 04/2058 - 05/2058 - 06/2058 - 07/2058 - 08/2058 - 09/2058 - 10/2058 - 11/2058 - 12/2058 - 01/2059 - 02/2059 - 03/2059 - 04/2059 - 05/2059 - 06/2059 - 07/2059 - 08/2059 - 09/2059 - 10/2059 - 11/2059 - 12/2059 - 01/2060 - 02/2060 - 03/2060 - 04/2060 - 05/2060 - 06/2060 - 07/2060 - 08/2060 - 09/2060 - 10/2060 - 11/2060 - 12/2060 - 01/2061 - 02/2061 - 03/2061 - 04/2061 - 05/2061 - 06/2061 - 07/2061 - 08/2061 - 09/2061 - 10/2061 - 11/2061 - 12/2061 - 01/2062 - 02/2062 - 03/2062 - 04/2062 - 05/2062 - 06/2062 - 07/2062 - 08/2062 - 09/2062 - 10/2062 - 11/2062 - 12/2062 - 01/2063 - 02/2063 - 03/2063 - 04/2063 - 05/2063 - 06/2063 - 07/2063 - 08/2063 - 09/2063 - 10/2063 - 11/2063 - 12/2063 - 01/2064 - 02/2064 - 03/2064 - 04/2064 - 05/2064 - 06/2064 - 07/2064 - 08/2064 - 09/2064 - 10/2064 - 11/2064 - 12/2064 - 01/2065 - 02/2065 - 03/2065 - 04/2065 - 05/2065 - 06/2065 - 07/2065 - 08/2065 - 09/2065 - 10/2065 - 11/2065 - 12/2065 - 01/2066 - 02/2066 - 03/2066 - 04/2066 - 05/2066 - 06/2066 - 07/2066 - 08/2066 - 09/2066 - 10/2066 - 11/2066 - 12/2066 - 01/2067 - 02/2067 - 03/2067 - 04/2067 - 05/2067 - 06/2067 - 07/2067 - 08/2067 - 09/2067 - 10/2067 - 11/2067 - 12/2067 - 01/2068 - 02/2068 - 03/2068 - 04/2068 - 05/2068 - 06/2068 - 07/2068 - 08/2068 - 09/2068 - 10/2068 - 11/2068 - 12/2068 - 01/2069 - 02/2069 - 03/2069 - 04/2069 - 05/2069 - 06/2069 - 07/2069 - 08/2069 - 09/2069 - 10/2069 - 11/2069 - 12/2069 - 01/2070 - 02/2070 - 03/2070 - 04/2070 - 05/2070 - 06/2070 - 07/2070 - 08/2070 - 09/2070 - 10/2070 - 11/2070 - 12/2070 - 01/2071 - 02/2071 - 03/2071 - 04/2071 - 05/2071 - 06/2071 - 07/2071 - 08/2071 - 09/2071 - 10/2071 - 11/2071 - 12/2071 - 01/2072 - 02/2072 - 03/2072 - 04/2072 - 05/2072 - 06/2072 - 07/2072 - 08/2072 - 09/2072 - 10/2072 - 11/2072 - 12/2072 - 01/2073 - 02/2073 - 03/2073 - 04/2073 - 05/2073 - 06/2073 - 07/2073 - 08/2073 - 09/2073 - 10/2073 - 11/2073 - 12/2073 - 01/2074 - 02/2074 - 03/2074 - 04/2074 - 05/2074 - 06/2074 - 07/2074 - 08/2074 - 09/2074 - 10/2074 - 11/2074 - 12/2074 - 01/2075 - 02/2075 - 03/2075 - 04/2075 - 05/2075 - 06/2075 - 07/2075 - 08/2075 - 09/2075 - 10/2075 - 11/2075 - 12/2075 - 01/2076 - 02/2076 - 03/2076 - 04/2076 - 05/2076 - 06/2076 - 07/2076 - 08/2076 - 09/2076 - 10/2076 - 11/2076 - 12/2076 - 01/2077 - 02/2077 - 03/2077 - 04/2077 - 05/2077 - 06/2077 - 07/2077 - 08/2077 - 09/2077 - 10/2077 - 11/2077 - 12/2077 - 01/2078 - 02/2078 - 03/2078 - 04/2078 - 05/2078 - 06/2078 - 07/2078 - 08/2078 - 09/2078 - 10/2078 - 11/2078 - 12/2078 - 01/2079 - 02/2079 - 03/2079 - 04/2079 - 05/2079 - 06/2079 - 07/2079 - 08/2079 - 09/2079 - 10/2079 - 11/2079 - 12/2079 - 01/2080 - 02/2080 - 03/2080 - 04/2080 - 05/2080 - 06/2080 - 07/2080 - 08/2080 - 09/2080 - 10/2080 - 11/2080 - 12/2080 - 01/2081 - 02/2081 - 03/2081 - 04/2081 - 05/2081 - 06/2081 - 07/2081 - 08/2081 - 09/2081 - 10/2081 - 11/2081 - 12/2081 - 01/2082 - 02/2082 - 03/2082 - 04/2082 - 05/2082 - 06/2082 - 07/2082 - 08/2082 - 09/2082 - 10/2082 - 11/2082 - 12/2082 - 01/2083 - 02/2083 - 03/2083 - 04/2083 - 05/2083 - 06/2083 - 07/2083 - 08/2083 - 09/2083 - 10/2083 - 11/2083 - 12/2083 - 01/2084 - 02/2084 - 03/2084 - 04/2084 - 05/2084 - 06/2084 - 07/2084 - 08/2084 - 09/2084 - 10/2084 - 11/2084 - 12/2084 - 01/2085 - 02/2085 - 03/2085 - 04/2085 - 05/2085 - 06/2085 - 07/2085 - 08/2085 - 09/2085 - 10/2085 - 11/2085 - 12/2085 - 01/2086 - 02/2086 - 03/2086 - 04/2086 - 05/2086 - 06/2086 - 07/2086 - 08/2086 - 09/2086 - 10/2086 - 11/2086 - 12/2086 - 01/2087 - 02/2087 - 03/2087 - 04/2087 - 05/2087 - 06/2087 - 07/2087 - 08/2087 - 09/2087 - 10/2087 - 11/2087 - 12/2087 - 01/2088 - 02/2088 - 03/2088 - 04/2088 - 05/2088 - 06/2088 - 07/2088 - 08/2088 - 09/2088 - 10/2088 - 11/2088 - 12/2088 - 01/2089 - 02/2089 - 03/2089 - 04/2089 - 05/2089 - 06/2089 - 07/2089 - 08/2089 - 09/2089 - 10/2089 - 11/2089 - 12/2089 - 01/2090 - 02/2090 - 03/2090 - 04/2090 - 05/2090 - 06/2090 - 07/2090 - 08/2090 - 09/2090 - 10/2090 - 11/2090 - 12/2090 - 01/2091 - 02/2091 - 03/2091 - 04/2091 - 05/2091 - 06/2091 - 07/2091 - 08/2091 - 09/2091 - 10/2091 - 11/2091 - 12/2091 - 01/2092 - 02/2092 - 03/2092 - 04/2092 - 05/2092 - 06/2092 - 07/2092 - 08/2092 - 09/2092 - 10/2092 - 11/2092 - 12/2092 - 01/2093 - 02/2093 - 03/2093 - 04/2093 - 05/2093 - 06/2093 - 07/2093 - 08/2093 - 09/2093 - 10/2093 - 11/2093 - 12/2093 - 01/2094 - 02/2094 - 03/2094 - 04/2094 - 05/2094 - 06/2094 - 07/2094 - 08/2094 - 09/2094 - 10/2094 - 11/2094 - 12/2094 - 01/2095 - 02/2095 - 03/2095 - 04/2095 - 05/2095 - 06/2095 - 07/2095 - 08/2095 - 09/2095 - 10/2095 - 11/2095 - 12/2095 - 01/2096 - 02/2096 - 03/2096 - 04/2096 - 05/2096 - 06/2096 - 07/2096 - 08/2096 - 09/2096 - 10/2096 - 11/2096

THESE MINUTES ARE SUBJECT TO FORMAL APPROVAL BY THE WYOMING
PLANNING COMMISSION AT ITS REGULAR MEETING OF NOVEMBER 21, 2023

PLANNING COMMISSION
MEETING MINUTES OF OCTOBER 17, 2023
CITY COUNCIL CHAMBERS
CITY OF WYOMING, MICHIGAN

MEMBERS PRESENT: Gilreath-Watts, Hall, Lamer, Micele VanDuren, Zapata

MEMBERS ABSENT: Randall, Weller, Smart

STAFF PRESENT: Hofert, Director of Community & Economic Development
Smith, Assistant Director of Community & Economic
Development
Blair, Planner II
Dent, Recording Secretary

CALL TO ORDER

Chair Micele called the meeting to order at 7:00 PM.

A motion was made by Gilreath-Watts, supported by Zapata, to excuse Randall and Weller.

APPROVAL OF MINUTES

The minutes of August 15, 2023 were approved to stand as read.

APPROVAL OF AGENDA

The agenda was approved to stand as read.

PUBLIC COMMENT ON NON-PUBLIC HEARING AGENDA ITEMS

Micele opened the public comment period for non-public hearing agenda items at 7:01 PM.

There was no public comment and the hearing was closed.

AGENDA ITEM NO. 1

Request for a rezoning from B-3 Planned Shopping Business District to RO-1 Restricted
Office District at 1091 Gezon Parkway SW (Section 35) (Great Lakes Community
Developers)

Blair explained that the site is currently zoned B-3 Planned Shopping Business District and outlined the various uses of the surrounding land.

Blair said that Great Lakes Community Developers is requesting the parcel located at 1091 Gezon Parkway SW be rezoned from B-3 Planned Shopping Business District to RO-1 Restricted Office District. The parcel is currently substandard for the B-3 district, which requires a minimum lot area of 5 acres. He said that the parcel is currently 3.22 acres and rezoning the parcel to RO-1 would bring the parcel into conformance with Zoning Ordinance development standards and would be compatible with adjacent RO-1 uses to the north and south. Additionally, the property is intended to serve as a buffer between the residential uses to the west and more intense commercial uses to the east.

Blair said that if rezoned, the applicant intends to apply for a land division that would result in two child parcels of approximately 1.36 and 1.86 acres. Both child parcels would need to meet the development standards for the RO-1 district. Potential future uses at the site include a drive-through financial institution and medical office. Blair said while a medical office would be permitted in the RO-1 district by right, a financial institution with a drive-through is permitted in the RO-1 district with special use approval.

Section 90-516(6) establishes general review standards for rezonings:

(A) *Consistency with the adopted master plan;*

The City's Master Plan, Wyoming [re] Imagined was adopted in 2021. The future land use map identifies this parcel as "Corridor Commercial." Small office developments are included in this category, and the proposed zoning and uses are consistent with the future envisioned use.

(B) *Compatibility of the allowed uses with existing and future land uses;*

A medical office would be permitted by right under the desired future zoning designation, and a drive-through financial institution would be permitted with special use approval. The properties to the northwest and southwest of the subject parcel are currently zoned RO-1. The parcel to the northwest is a medical office providing counseling and therapy, and the parcel to the southwest is currently vacant. The desired future zoning designation would provide a buffer between the residential uses to the west and more intense commercial uses to the east and southeast.

(C) *Capability of the property to be served by public services;*

The property can be served by public utilities; however, utility services and locations are subject to strict restrictions according to the Engineering Department.

(D) *Ability of the property to be used as currently zoned; and*

The property's current B-3 zoning allows for medical offices and drive-through financial institutions by right; however, the parcel is substandard and would require variances from B-3 development standards to support future development.

(E) *Appropriateness of all uses allowed within the proposed district at the property location.*

The RO-1 zone district provides for a variety of office uses such as medical offices, financial institutions, and professional offices, as well as some commercial uses with special use approval, provided they occupy no more than 25% of the first-floor total square footage. The site is adjacent to an existing medical office that provides mental health support. The site is also adjacent to a multi-tenant development that includes medical offices and small commercial businesses such as a nail salon and home goods store. The RO-1 district does not include intense commercial uses, such as big-box stores, drive-through restaurants, or gas stations, which may not be appropriate in adjacency to existing residential and office uses around the site.

Blair shared the following staff comments:

(A) Process

At this point, Planning Commission is only considering the rezoning of this parcel, which is required before this development is eligible for the proposed land division. The process for this development is as follows:

- October 17 – Planning Commission considers rezoning request.
- November 6 – City Council hears the first reading of the rezone request.
- December 4 – City Council hears the second reading of the rezone request.
- January 16 – The first Planning Commission meeting where this development would be eligible for special use and site plan approvals.

(B) Engineering Specifications

Providing meaningful comments is impossible without a preliminary plan or proposed site development information. Engineering specifies the following:

1. No additional drives will be allowed along Gezon Parkway.
2. Strict locations will be required for any proposed drive along Pamer Hills Dr.
3. Utility services and locations are subject to strict restrictions.
4. Storm water requirements are subject to strict restrictions.

Blair shared that the proposed rezoning would allow necessary community amenities which will provide services such as medical and financial support for current and future Wyoming residents. Sustainability: The advancement and promotion, with equal priority, of environmental quality, economic strength, and social equity so that a stable and vibrant community can be assured for current and future generations.

Blair stated that the city had received two letters from residents stating concerns about traffic at this location should a development come forward. Blair informed the commissioners that the City's Public Works Department is planning to extend the center left turn lane through Palmer Hills Dr. as requested. Additionally, there will be a new east bound thru and right turn lane at Clyde Park to aid traffic at the intersection. The project was proposed for construction this year, but right of way acquisition slowed the project and delayed it until 2024.

Blair said that the Development Review Team recommends the Planning Commission grant the proposed rezoning request from B-3 Planned Shopping Business District to RO-1 Restricted Office District at 1091 Gezon Parkway SW and recommend the same to the City Council, subject to conditions 1-5 below:

1. No additional drives are permitted along Gezon Parkway.
2. Provide fire access lanes and fire truck turn radius to access any new development.
3. Provide fire hydrants as needed to protect new building development.
4. Provide Knox system access for fire department access.
5. Project must meet fire code requirements.

Micele opened the public hearing at 7:10 PM.

Marc Velthouse, 1134 Golfcrest, wanted to know if the entrance to the site would be at Palmer Hills or Gezon Parkway and if there would be a traffic light installed at the intersection of Palmer Hills and Gezon Parkway.

The public hearing was closed at 7:11 PM. Chair Micele invited the developer to speak.

Ryan Betts, Land & Resource Engineering, introduced himself and said that the drive to the site would be off of Palmer Hills per the City's Engineering department and one of the child parcels would be accessed by an existing drive.

A motion was made by VanDuren, supported by Zapata, to grant the proposed rezoning request from B-3 Planned Shopping Business District to RO-1 Restricted Office District at 1091 Gezon Parkway SW and recommend the same to the City Council.

Micele asked about the future traffic study scheduled for 2024 by the engineering department and wanted to know if that will include installing a light.

Hofert said that at this time there is no plan to install a traffic light at Palmer Hills and Gezon Parkway. The plan is to extend the left turn lane on Gezon and extend the right turn lane at Clyde Park..

VanDuren commented saying that these types of requested uses wouldn't generate as much traffic as another use like a grocery store.

Hofert confirmed that the current B-3 zoning of the parcel would allow for grocery stores and other more intense uses on the site. The requested rezone to RO-1 would restrict the use to

financial institutions, and medical offices which are lower producers of traffic.

A vote on the motion carried unanimously.

AGENDA ITEM NO. 2

Request to amend Zoning Code Section 90-331 “Standards For Mobile Food Vendors”
(Wyoming Planning Staff)

Smith provided background information saying that the ordinance surrounding food trucks that was adopted in 2020, following the outbreak of COVID-19, was crafted to provide the community with a well-regulated, yet efficient method of providing food at outdoor gatherings and impromptu events. As a city, we renew mobile food vendor licenses on an annual basis and endeavor to make any adjustments to those requirements before the start of the renewal period for the coming year. He said that these adjustments include changes like our recent fee structure adjustment or changes to the ordinances governing mobile food vendors, as we continue to learn about how mobile food vendors are operating in the community. This amendment is to revise the current ordinance in response to how we have observed current mobile food truck vendors currently parking their vehicles within the community.

Smith said that in recent months, City staff noticed an increase in the number of mobile food vendor vehicles parked on unrelated properties. City staff received complaints of mobile food vendor vehicles parked in the front yards or in the side yards of related properties. Currently, the zoning code provides limited guidance to Mobile Food Vendors about storing their vehicles, only stating that they may not be stored overnight in the same location that they operate.

Smith stated that City staff is recommending updating Section 90-331 Standards for Mobile Food Vendors, to include a subsection 90-331(10) that requires Mobile Food Vendor vehicles to be stored in the rear yard of a related business when not in operation. This amendment would provide more clarity to Mobile Food Vendors for storing their vehicles in the City of Wyoming when not in operation and addresses a pattern of resident complaints.

Smith said that the Development Review Team recommends that Planning Commission adopt the recommended text amendment to Zoning Code Section 90-331 Standards for Mobile Food Vendors and recommends the same to City Council.

Micele opened the public hearing at 7:18 PM. There was no public comment and the hearing was closed.

ORDINANCE NO. 14-23

ORDINANCE TO AMEND CHAPTER 90, ARTICLE 3 OF THE CODE OF ORDINANCES
BY AMENDING SECTION 90-331 TO MODIFY REQUIREMENTS
FOR MOBILE FOOD VENDORS

THE CITY OF WYOMING ORDAINS:

Section 1. That Chapter 90, Article 3 of the Code of Ordinances, City of Wyoming, Michigan is amended by amending section 90-331 to read as follows:

Sec. 90-331 Standards For Mobile Food Vendors

In all Commercial and Industrial Zone Districts; commercial areas of planned unit developments; and other locations where permitted with limitations, mobile food vendors are permitted subject to compliance with the following standards:

- (1) Permits shall be valid for 12 consecutive months and shall be renewed annually.
- (2) Hours of mobile food vendor operation shall be between 7:00 a.m. and 9:00 p.m.
- (3) Operations shall only occur on paved lots and shall not reduce the area required for parking for any other use on the lot.
- (4) Operations shall be at least 200 feet from any permanent restaurant lawfully existing at the time the permit or renewal permit was issued and must be at least 200 feet from any K-12 school, and at least 50 feet from any residential zoning district.
- (5) Operations shall not obstruct the visibility of motorists, nor obstruct parking lot circulation or block access to a public street, alley, fire hydrant, or sidewalk.
- (6) Food preparation shall not occur outside of the mobile food vendor vehicle, except for the use of a grill or smoker attached to the mobile food vendor vehicle.
- (7) Signs must be permanently affixed to or painted on the mobile food unit and shall not project from the vehicle.
- (8) Operators shall be responsible for the storage and daily disposal of all trash, refuse, and litter.
- (9) No mobile food vendor unit may be stored after hours on any operations site, except as permitted under this section, except as permitted under this section.
- (10) Mobile food vendors may be stored when not in operation on the property of the associated brick and mortar restaurant, provided they have an active Mobile Food Vending License and are stored in the rear yard.

Section 2. That, if codified by MuniCode, MuniCode shall incorporate this ordinance into the Code of Ordinances, City of Wyoming, Michigan in exactly the format provided without changing any section numbering or other provisions.

Section 3. That this ordinance shall take effect upon the later of 15 days after its adoption or upon publication as required by applicable law.

I certify that this ordinance was adopted by the City of Wyoming at a regular session of the City Council held on _____, 2023.

Kelli A. VandenBerg
Wyoming City Clerk

Ordinance No. 14-23

November 1, 2023

Ms. Kelli A. VandenBerg
City Clerk
Wyoming, MI

**Subject: Request to Amend Zoning Code Section 90-331 “Standards for Mobile Food Vendors”
(Wyoming Planning Staff)**

Planning Commission Recommendation: To approve the amendment to the zoning code.

Dear Ms. VandenBerg,

The above referenced request was reviewed by the Wyoming Planning Commission at its regular meeting on October 17, 2023. At the meeting, a motion was made by Hall, supported by Lamer, to recommend that City Council approve the text amendment. The motion to approve passed unanimously.

A detailed review of the request is available in the attached Planning Commission minutes and supportive materials. Following please find some general information.

In recent months, City staff noticed an increase in the number of mobile food vendor vehicles parked on unrelated properties and staff received complaints about these vehicles parking in the front yards or in the side yards of related properties. Currently, the zoning code provides limited guidance to Mobile Food Vendors about storing their vehicles, only stating that they may not be stored overnight in the same location that they operate.

City staff is recommending updating Section 90-331 Standards for Mobile Food Vendors, to include a subsection 90-331(10) that requires Mobile Food Vendor vehicles to be stored in the rear yard of a related business when not in operation. This amendment would provide more clarity to Mobile Food Vendors for storing their vehicles in the City of Wyoming when not in operation and addresses a pattern of resident complaints.

There were no residents who spoke during the public hearing.

community • safety • stewardship

CITY COUNCIL

Robert Arnoys Tommy Brann Sheldon DeKryger Renee Hill Marissa Postler Robert Postema
Kent Vanderwood, Mayor

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Smith". The signature is fluid and cursive, with the first name "Paul" and last name "Smith" clearly distinguishable.

Paul Smith, Assistant Director of Community and Economic Development
Community and Economic Development Department

Cc: John Shay, City Manager

WYOMING PLANNING COMMISSION
AGENDA ITEM
NO. 2

DATE DISTRIBUTED: October 10, 2023

PLANNING COMMISSION DATE: October 17, 2023

ACTION REQUESTED: Request to amend Zoning Code Section 90-331 Standards for Mobile Food Vendors

REQUESTED BY: Wyoming Planning Staff

REPORT PREPARED BY: Paul Smith, Assistant Director of Community & Economic Development

GENERAL BACKGROUND:

Adopted in 2020, following the outbreak of COVID-19, the ordinance surrounding mobile food trucks was crafted to provide the community with a well-regulated, yet efficient method of providing food at outdoor gatherings and impromptu events. As a City, we renew mobile food vendor licenses on an annual basis and endeavor to make any adjustments to those requirements before the start of the renewal period for the coming year. These adjustments include changes like our recent fee structure adjustment or changes to the ordinances governing mobile food vendors, as we continue to learn about how mobile food vendors are operating in the community. This amendment is to revise the current ordinance in response to how we have observed current mobile food truck vendors currently parking their vehicles within the community.

PURPOSE FOR ZONING ORDINANCE AMENDMENTS:

In recent months, City staff noticed an increase in the number of mobile food vendor vehicles parked on unrelated properties. City staff received complaints of mobile food vendor vehicles parked in the front yards or in the side yards of related properties. Currently, the zoning code provides limited guidance to Mobile Food Vendors about storing their vehicles, only stating that they may not be stored overnight in the same location that they operate. City staff is recommending updating Section 90-331 Standards for Mobile Food Vendors, to include a subsection 90-331(10) that requires Mobile Food Vendor vehicles to be stored in the rear yard of a related business when not in operation.

This amendment would provide more clarity to Mobile Food Vendors for storing their vehicles in the City of Wyoming when not in operation and addresses a pattern of resident complaints.

PROPOSED ORDINANCE AMENDMENT:

Staff recommends the following attached ordinance. The proposed text amendment has been highlighted in [green ink](#).

PLANNING COMMISSION ACTION:

The Development Review Team recommends that Planning Commission adopt the recommended text amendment to Zoning Code Section 90-331 Standards for Mobile Food Vendors.

DEVELOPMENT REVIEW TEAM:

Patrick Waterman, Deputy City Manager

Myron Erickson, Director of Public Works

Lew Manley, Building Official

Kimberly Koster, Director of Public Safety

Nicole Hofert, Director of Community & Economic Development

Article 3 – General Requirements
CITY OF WYOMING ZONING ORDINANCE

- (e) The fees, costs, or contractual provision required by the owner in order to share an existing tower or structure or to adapt an existing facility or structure for sharing are unreasonable. Costs exceeding new tower development are presumed to be unreasonable.
- (f) The applicant demonstrates that there are other limiting factors that render existing towers and structures unsuitable.
- (g) The applicant demonstrates that an alternative technology that does not require the use of towers or structures (e.g. a cable microcell network using multiple low-powered transmitters/receivers attached to a wireline system) is unsuitable. Costs of alternative technology that exceed new tower or antenna development shall not be presumed to render the technology unsuitable.

(Code 1983, § 60.99; Ord. No. 15-97, § 15, 6-16-97; Ord. No. 21-98, § 8, 10-5-98)

Sec. 90-330 EXTERIOR LIGHTING

Exterior house or yard lighting shall be arranged or shielded to reflect away from and not illuminate adjoining properties.

(Ord. No. 15-16, 11-7-16)

Sec. 90-331 STANDARDS FOR MOBILE FOOD VENDORS

In all Commercial and Industrial Zone Districts; commercial areas of planned unit developments; and other locations where permitted with limitations, mobile food vendors are permitted subject to compliance with the following standards:

- (1) Permits shall be valid for 12 consecutive months and shall be renewed annually.
- (2) Hours of mobile food vendor operation shall be between 7:00 a.m. and 9:00 p.m.
- (3) Operations shall only occur on paved lots and shall not reduce the area required for parking for any other use on the lot.
- (4) Operations shall be at least 200 feet from any permanent restaurant lawfully existing at the time the permit or renewal permit was issued and must be at least 200 feet from any K-12 school, and at least 50 feet from any residential zoning district.
- (5) Operations shall not obstruct the visibility of motorists, nor obstruct parking lot circulation or block access to a public street, alley, fire hydrant, or sidewalk.
- (6) Food preparation shall not occur outside of the mobile food vendor vehicle, except for the use of a grill or smoker attached to the mobile food vendor vehicle.
- (7) Signs must be permanently affixed to or painted on the mobile food unit and shall not project from the vehicle.
- (8) Operators shall be responsible for the storage and daily disposal of all trash, refuse, and litter.
- (9) No mobile food vendor unit may be stored after hours on any operations site, **except as permitted under this section.**

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review	<ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

Article 3 – General Requirements
CITY OF WYOMING ZONING ORDINANCE

(10) Mobile food vendors may be stored when not in operation on the property of the associated brick and mortar restaurant, provided they have an active Mobile Food Vending License and are stored in the rear yard.

Sec. 90-332 STANDARDS FOR OUTDOOR COOKERS

In the B-1, B-2, and B-3 Zoning Districts, outdoor cookers may be utilized when accessory to a brick-and-mortar restaurant following special use approval. All outdoor cookers are subject to compliance with the following standards:

- (1) All outdoor cookers must be accessory to an existing brick-and-mortar business. The outdoor cooker must be located on the same property as the restaurant.
- (2) Outdoor cookers may not be located in a yard space with street frontage.
- (3) All outdoor cooking operations must be at least 10’ from any building.
- (4) No structure, tent, overhang, or canopy may cover an outdoor cooking operation.
- (5) All outdoor cooking operations must be at least 5’ away from egress paths and public way.
- (6) If outdoor cooking operation is to be located in a parking lot, at least one parking space on each side of cooking operation must be blocked off with at least 9’ of width on each side.
- (7) Outside storage of combustible materials shall not be located within 10’ of lot line. Storage distance may be reduced by 3’ if storage is stacked less than 6’ in height.
- (8) Storage of wood must be located at least 10’ from outdoor cooking operation and at least 5’ from all combustible buildings.
- (9) All outdoor cookers must be equipped with a spark arrestor on the smoke stack of each unit.
- (10) One (1) steel trash can with cover for hot ash disposal must be provided with each outdoor cooking unit.
- (11) One (1) water can fire extinguisher must be provided within 5’ of all outdoor cooking operations. One (1) 3a40bc extinguisher must also be provided if propane is utilized as a fuel source to outdoor cooking operation.

(Ord. No. 16-22, 10-03-2022)

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review	<ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

financial institutions, and medical offices which are lower producers of traffic.

A vote on the motion carried unanimously.

AGENDA ITEM NO. 2

Request to amend Zoning Code Section 90-331 “Standards For Mobile Food Vendors”
(Wyoming Planning Staff)

Smith provided background information saying that the ordinance surrounding food trucks that was adopted in 2020, following the outbreak of COVID-19, was crafted to provide the community with a well-regulated, yet efficient method of providing food at outdoor gatherings and impromptu events. As a city, we renew mobile food vendor licenses on an annual basis and endeavor to make any adjustments to those requirements before the start of the renewal period for the coming year. He said that these adjustments include changes like our recent fee structure adjustment or changes to the ordinances governing mobile food vendors, as we continue to learn about how mobile food vendors are operating in the community. This amendment is to revise the current ordinance in response to how we have observed current mobile food truck vendors currently parking their vehicles within the community.

Smith said that in recent months, City staff noticed an increase in the number of mobile food vendor vehicles parked on unrelated properties. City staff received complaints of mobile food vendor vehicles parked in the front yards or in the side yards of related properties. Currently, the zoning code provides limited guidance to Mobile Food Vendors about storing their vehicles, only stating that they may not be stored overnight in the same location that they operate.

Smith stated that City staff is recommending updating Section 90-331 Standards for Mobile Food Vendors, to include a subsection 90-331(10) that requires Mobile Food Vendor vehicles to be stored in the rear yard of a related business when not in operation. This amendment would provide more clarity to Mobile Food Vendors for storing their vehicles in the City of Wyoming when not in operation and addresses a pattern of resident complaints.

Smith said that the Development Review Team recommends that Planning Commission adopt the recommended text amendment to Zoning Code Section 90-331 Standards for Mobile Food Vendors and recommends the same to City Council.

Micele opened the public hearing at 7:18 PM. There was no public comment and the hearing was closed.

A motion was made by Hall, supported by Lamer, to adopt the recommended text amendment to Zoning Code Section 90-331 Standards for Mobile Food Vendors and recommend the same to City Council.

A vote on the motion carried unanimously.

AGENDA ITEM NO. 3

Request to amend Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” (Wyoming Planning Staff).

Smith said that since its adoption, staff has been working to better align the City’s Zoning Code with current practices and terminology to make the Zoning Code easier to understand. Through this review process, staff has identified the outdoor play space, minimum lot size, and major thoroughfare requirements as being more restrictive than state law and nearby municipalities.

Smith explained that in the past year, City staff have received several inquiries about starting or expanding childcare in residential zones. In staff’s conversation with child care providers, they learned that the City’s requirements were much more restrictive than State law and nearby communities. He said that currently, the zoning code regulates childcare providers by size: Family Day Care Homes serving 6 or fewer children, Group Day Care Homes serving 7 to 12 children, and Child Care Centers serving 13 or more children. Family Day Care Homes are permitted by right in many of the City’s zone districts, but Group Day Care Homes and Child Care Centers are more commonly regulated through special land use approvals. City staff recommend updating the special land use requirements to remove the 15,000 square foot minimum lot size, set a minimum of 600 square feet of outdoor play space, and remove the requirement that the lot front upon a major thoroughfare. Smith said that in addition, staff recommends adding these same requirements to the zone districts where Group Day Care Homes and Child Care Centers are allowed by right, so the zoning code is consistent on this issue. Finally, staff recommends correcting a typo in the definition of Family Day Care Homes to clarify that the definition includes child care providers serving six or fewer children and to ensure that this definition matches the Michigan Zoning Enabling Act.

Smith stated that this recommendation reflects staff’s discussions with the State of Michigan about our current child care regulations and research into how nearby communities regulate child care providers in their zoning codes. The proposed changes bring us into alignment with the State’s requirements and those of nearby municipalities. The proposed amendments should ease the regulatory burden for childcare providers seeking suitable locations in Kent County and should increase access to child care services in the City of Wyoming.

ORDINANCE NO. 15-23

ORDINANCE TO AMEND CHAPTER 90, ARTICLES 4 AND 5, OF THE CODE OF
ORDINANCES BY AMENDING SECTIONS 90-416A, 90-407B, 90-418B, AND 90-508 TO
MODIFY REQUIREMENTS FOR NURSERY SCHOOLS, DAY NURSERIES,
AND CHILD CARE FACILITIES

THE CITY OF WYOMING ORDAINS:

Section 1. That Chapter 90, Article 4 of the Code of Ordinances, City of Wyoming, Michigan is amended by amending section 90-416A to read as follows:

Sec. 90-416A Principal Permitted Uses

In the R-4 residential district, the following uses are permitted:

- (1) All principal permitted uses in the R-3 district.
- (2) All permitted uses after special approval in the R-3 district.
- (3) Multiple-family dwellings, including apartments, townhouses and row houses, provided all such dwellings shall have at least one property line abutting a major thoroughfare or have vehicular access to a major thoroughfare through property zoned R-4 or R-5. All ingress and egress shall be directly onto such major thoroughfare.
- (4) Private educational facilities.
- (5) Convalescent and nursing homes.
- (6) Foster care group homes.
- (7) Boardinghouses (rooming houses).
- (8) Accessory buildings and uses customarily incidental to the above uses.
- (9) Off-street parking.
- (10) Nursery schools, day nurseries and child care facilities for the care of seven or more people, provided there is an on-site outdoor play area of at least 600 square feet and a fence of at least 4 feet in height to enclose the rear yard.

Section 2. That Chapter 90, Article 4 of the Code of Ordinances, City of Wyoming, Michigan is amended by amending section 90-407B to read as follows:

Sec. 90-407B Principal Permitted Uses

- (1) All uses permitted in the B-1 business district.
- (2) Retail businesses whose principal activity is the sale of new merchandise within a completely enclosed building. Up to 15 percent of the sales area may be used for the sale of used merchandise.
- (3) Business service establishments, such as office machine, printing and copying.
- (4) Any service establishment of an office, showroom or workshop nature, such as a decorator, upholsterer, caterer, exterminator, building contractor and similar establishments that require outlet, except that no outdoor storage yards shall be permitted.
- (5) Physical culture facilities, such as gymnasiums and reducing salons.
- (6) Automobile, truck, motorcycle, trailer, recreation vehicle or boat showrooms, excluding outdoor storage or display of sales product.
- (7) Business schools or private schools operated for a profit.
- (8) Automobile repair and service entirely within an enclosed building, except body shops, painting and refinishing, automobile washes, automobile gasoline and automobile service stations.
- (9) Hotels and motels.
- (10) Printing and publishing.
- (11) Bus passenger station.
- (12) Funeral homes or mortuaries.
- (13) Veterinary hospitals and clinics, excluding outdoor use of property for exercise yards, pens and other similar uses.
- (14) Commercial greenhouses of less than 1,000 square feet in floor area.

(15) Business recreation uses as follows:

- a. Indoor theater.
- b. Bowling alley.
- c. Dancehall.
- d. Skating rink.

(16) Accessory buildings and uses customarily included incidental to the above uses.

(17) Off-street parking.

(18) Reserved.

(19) Reserved.

(20) Nursery schools, day nurseries and child care facilities for the care of seven or more people, provided there is an on-site outdoor play area of at least 600 square feet and a fence of at least 4 feet in height to enclose the rear yard.

(21) Reserved.

(22) Athletic training facility.

Section 3. That Chapter 90, Article 4 of the Code of Ordinances, City of Wyoming, Michigan is amended by amending section 90-418B to read as follows:

Sec. 90-418B Principal Permitted Uses

In the RO-1 restricted office district, the following uses are permitted:

- (1) Office buildings for any of the following occupations: Executive, administrative, professional,
- (2) accounting, clerical, stenographic, drafting and office equipment and supply sales;
- (3) Medical offices, including clinics;
- (4) Financial institutions;
- (5) Nursery schools, day nurseries, and child care facilities for the care of 7 or more people, provided there is an on-site outdoor play area of at least 600 square feet and a fence of at least 4 feet in height to enclose the rear yard; and
- (6) Accessory buildings and uses customarily incidental to the above uses.

Section 4. That Chapter 90, Article 4 of the Code of Ordinances, City of Wyoming, Michigan is amended by amending section 90-508 to read as follows:

Sec. 90-508 Requirements For Permitted Uses After Special Approval

The following conditions shall be met for all special use approvals granted by the planning commission:

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Adult business	B-2	—	—	—	Not permitted in locations within 500 feet of a church, synagogue or other regular place of religious worship, public or private elementary, preschool or secondary school, public park, childcare center, entertainment business that is oriented primarily toward children or family entertainment; boundary of any residentially zoned district or any legal residential use not located within a residentially zoned district. Not permitted within 1,000 feet of any other adult business. The distance shall be measured from the location of the building or structure housing the adult business to the nearest point of the other building, structure or use or from the nearest lot line of properties in a residentially zoned district or residentially used property.

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Amusement machine parlors and pool parlors	B-2	—	—	—	Not permitted within 500 feet of any church.
Automobile car wash establishments	B-2	—	Minimum front yard setback of 40 feet for all structures.	—	Required off-street storage space for at least 4 automobiles per stall for manual or self-service establishments, 10 automobiles per stall for unattended and automatically attended establishments.
Automobile service stations	B-2	14,000 square feet	Minimum lot width of 140 feet	—	Site must be a corner lot abutting at least one major thoroughfare. No drive or curb opening may be located nearer than 20 feet to any residential interior lot line. See Sec. 90-320 for additional requirements.
Breweries, distilleries, canning and chemical plants	I-1, I-2	—	—	—	Special consideration of accessory dining and potential odor or pollution nuisances.
Cemeteries	R-1, R-2, R-3, ER, R-7	40 acres	All structures to be minimum of 100 feet from any lot line.	—	
Cocktail lounges, night clubs, taverns	B-2, B-3	—	—	—	Not permitted within 500 feet of any church or school.
Commercial greenhouses exceeding 1,000 square feet (see “Commercial greenhouses” & “of less than 1000 sq. ft.”)	R-1, R-2, R-3, ER, R-7, B-2, B-3	1 acre	All structures to be minimum of 40 feet from all lot lines.	—	—

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Community centers	ER, R-1, R-2, R-3, R-4, R-7, B-2, B-3	—	—	—	Must be located on a major thoroughfare or collector street.
Emergency Shelter	R-4, B-2	—	—	—	See Sec. 90-333 Must be located within 0.25 mile of a dedicated transit stop, medical clinic, or hospital.
Kennels	I-2	5 acres	—	—	All outdoor runs or breeding areas to be enclosed on all sides by an obscuring wall or fence not less than 4 feet in height and located at least 50 feet from any property line.
Mineral extraction, borrow pit, topsoil removal	I-2	—	All structures to be minimum of 100 feet from all property lines.	Submission of screening plan required except for topsoil.	—
Motor vehicles sales and rental, outdoors	B-2	15,000 square feet	Minimum 7 feet wide greenbelt in front and secondary front yards in Instances where existing buildings on the same lot are devoted to the business and are not expanded. Bumper blocks must be positioned in the adjoining vehicle display area so as to allow no more than 2 feet of vehicle overhang into the greenbelt.	—	—

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Nursery schools, day nurseries and child care centers	R-1, R-2, R-3, R-4, ER, R-7, B-1, B-2, B-3, PUD-1	—	On-site play area of at least 600 square feet.	Fence at least 4 feet in height to enclose the rear yard.	—
Open air business uses	B-2	10,000 square feet	—	—	—
Outdoor Cookers	B-1, B-2, B-3	—	See Sec. 90-332	See Sec. 90-332	See Sec. 90-332
Pawnshops	B-2	—	—	—	Not permitted in locations within 500 feet of an existing pawnshop or secondhand dealer, as measured between property lines.
Permanent Supportive Housing	R-4, B-1, B-2, B-3	—	—	—	See Sec. 90-333
Private parks, country clubs, golf courses, and golf driving ranges	R-1, R-2, R-3, ER, R-7, PUD-1	5 acres	All structures to be minimum of 100 feet from any lot lines of adjacent residentially zoned districts.	—	—
Public, parochial or private elementary, intermediate or high schools	R-1, R-2, R-3, R-7, ER	5 acres elementary or K-8, 10 acres intermediate or high schools	Structure to be minimum of 50 ft from all property lines except for additions to existing school buildings having a setback of less than 50ft, the existing building may be extended along the current setback line	—	Site must abut and have all ingress and egress directly to major thoroughfares. Student drop off areas required away from street right-of-way. Site location sizing and design to minimize impact on adjacent residential uses to degree feasible.

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Public utility buildings, telephone exchange buildings, former stations electric trans- and sub-stations, gas regulator stations	All districts	—	—	—	Application must provide evidence of necessity of proposed location.
Radio, television, microwave or wireless communication towers	B-1, B-2, B-3, I-1, I-2 and I-3	—	See sections 90- 304 and 90-329	See sections 90-304 and 90-329	See sections 90-304 and 90- 329
Recreation vehicle storage	I-1	5 acres	—	—	Storage area to be enclosed by a solid fence 5 feet in height. Additional height may be permitted for barbed wire cardling.
Secondhand dealers	B-1, B-2, B-3, PUD-1, PUD-2, PUD-3	—	—	—	Business location must be a minimum of 250 feet from another use in this category.
Sanitary landfill sites	I-2	30 acres	—	Submission of screening plan required.	—
Transitional Housing	R-4, B-1, B-2, B-3	—	—	—	See Sec. 90-333

Section 5. That, if codified by MuniCode, MuniCode shall incorporate this ordinance into the Code of Ordinances, City of Wyoming, Michigan in exactly the format provided without changing any section numbering or other provisions.

Section 6. That this ordinance shall take effect upon the later of 15 days after its adoption or upon publication as required by applicable law.

I certify that this ordinance was adopted by the City of Wyoming at a regular session of the City Council held on _____, 2023.

Kelli A. VandenBerg
Wyoming City Clerk

Ordinance No. 15-23

November 1, 2023

Ms. Kelli A. VandenBerg
City Clerk
Wyoming, MI

Subject: Request to Amend Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” (Wyoming Planning Staff)

Planning Commission Recommendation: To approve the amendments to the zoning code.

Dear Ms. VandenBerg,

The above referenced request was reviewed by the Wyoming Planning Commission at its regular meeting on October 17, 2023. At the meeting, a motion was made by Gilreath-Watts, supported by Zapata, to recommend that City Council approve the text amendment. The motion to approve passed unanimously.

A detailed review of the request is available in the attached Planning Commission minutes and supportive materials. Following please find some general information.

In the past year, City staff have received several inquiries about starting or expanding childcare in residential zones. In staff’s conversation with child care providers, they learned that the City’s requirements were much more restrictive than State law and nearby communities. City staff recommend updating the special land use requirements to remove the 15,000 square foot minimum lot size, set a minimum of 600 square feet of outdoor play space, and remove the requirement that the lot front upon a major thoroughfare. Smith said that in addition, staff recommends adding these same requirements to the zone districts where Group Day Care Homes and Child Care Centers are allowed by right, so the zoning code is consistent on this issue. Finally, staff recommends correcting a typo in the definition of Family Day Care Homes to clarify that the definition includes child care providers serving six or fewer children and to ensure that this definition matches the Michigan Zoning Enabling Act.

Smith stated that this recommendation reflects staff’s discussions with the State of Michigan about our current child care regulations and research into how nearby communities regulate child care providers in their zoning codes. The proposed changes bring us into alignment with the

community • safety • stewardship

CITY COUNCIL

Robert Arnoys Tommy Brann Sheldon DeKryger Renee Hill Marissa Postler Robert Postema
Kent Vanderwood, Mayor

State's requirements and those of nearby municipalities. The proposed amendments should ease the regulatory burden for childcare providers seeking suitable locations in Kent County and should increase access to child care services in the City of Wyoming.

There were no residents who spoke during the public hearing.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Smith", written in a cursive style.

Paul Smith, Assistant Director of Community and Economic Development
Community and Economic Development Department

Cc: John Shay, City Manager

WYOMING PLANNING COMMISSION
AGENDA ITEM
NO. 3

DATE DISTRIBUTED: October 10, 2023

PLANNING COMMISSION DATE: October 17, 2023

ACTION REQUESTED: Request to amend Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval.”

REQUESTED BY: Wyoming Planning Staff

REPORT PREPARED BY: Paul G. Smith, Assistant Director of Community & Economic Development

GENERAL BACKGROUND:

Since its adoption, staff has been working to better align the City’s Zoning Code with current practices and terminology to make the Zoning Code easier to understand. Through this review process, staff has identified the outdoor play space, minimum lot size, and major thoroughfare requirements as being more restrictive than state law and nearby municipalities.

PURPOSE FOR ZONING ORDINANCE AMENDMENTS:

In the past year, City staff have received several inquiries about starting or expanding childcare in residential zones. In staff’s conversation with child care providers, they learned that the City’s requirements were much more restrictive than State law and nearby communities. Currently, the zoning code regulates childcare providers by size: Family Day Care Homes serving 6 or fewer children, Group Day Care Homes serving 7 to 12 children, and Child Care Centers serving 13 or more children. Family Day Care Homes are permitted by right in many of the City’s zone districts, but Group Day Care Homes and Child Care Centers are more commonly regulated through special land use approvals. City staff recommend updating the special land use requirements to remove the 15,000 square foot minimum lot size, set a minimum of 600 square feet of outdoor play space, and remove the requirement that the lot front upon a major thoroughfare. In addition, staff recommends adding these same requirements to the zone districts where Group Day Care Homes and Child Care Centers are allowed by right, so the zoning code is consistent on this issue. Finally, staff recommends correcting a typo in the definition of Family Day Care Homes to clarify that the definition includes child care providers serving six or fewer children and to ensure that this definition matches the Michigan Zoning Enabling Act.

This recommendation reflects staff’s discussions with the State of Michigan about our current child care regulations and research into how nearby communities regulate child care providers in their zoning codes. The proposed changes bring us into alignment with the State’s requirements and those of nearby municipalities. The proposed amendments should ease the regulatory burden for childcare providers seeking suitable locations in Kent County and should increase access to child care services in the City of Wyoming.

PROPOSED ORDINANCE AMENDMENT:

Staff recommends the following attached ordinance. The proposed text amendment has been highlighted in [green ink](#).

PLANNING COMMISSION ACTION:

The Development Review Team recommends that Planning Commission adopt the recommended text amendments to Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” and recommend the same to City Council.

DEVELOPMENT REVIEW TEAM:

Patrick Waterman, Deputy City Manager
Myron Erickson, Director of Public Works
Lew Manley, Building Official
Kimberly Koster, Director of Public Safety
Nicole Hofert, Director of Community & Economic Development

R-4 Residential District

Sec. 90-416A PRINCIPAL PERMITTED USES

In the R-4 residential district, the following uses are permitted:

- (1) All principal permitted uses in the R-3 district.
- (2) All permitted uses after special approval in the R-3 district.
- (3) Multiple-family dwellings, including apartments, townhouses and row houses, provided all such dwellings shall have at least one property line abutting a major thoroughfare or have vehicular access to a major thoroughfare through property zoned R-4 or R-5. All ingress and egress shall be directly onto such major thoroughfare.
- (4) Private educational facilities.
- (5) Convalescent and nursing homes.
- (6) Foster care group homes.
- (7) Boardinghouses (rooming houses).
- (8) Accessory buildings and uses customarily incidental to the above uses.
- (9) Off-street parking.
- (10) Nursery schools, day nurseries and child care facilities for the care of seven or more people, **provided there is an on site outdoor play area of at least 600 square feet and a fence of at least four feet in height to enclose the rear yard.**

(Code 1983, § 60.45)

Sec. 90-417A PERMITTED USES AFTER SPECIAL APPROVAL

The following uses may be permitted in the R-4 residential district subject to the approval of the planning commission: Medical clinics, medical office complexes, dental clinics and community centers.

(Code 1983, § 60.46; Ord. No. 13-01, § 1, 6-4-01; Ord. No. 7-09, § 2, 12-21-09)

Sec. 90-418A SCREENING REQUIREMENT

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

B-2 General Business District

Sec. 90-407B PRINCIPAL PERMITTED USES

- (1) All uses permitted in the B-1 business district.
- (2) Retail businesses whose principal activity is the sale of new merchandise within a completely enclosed building. Up to 15 percent of the sales area may be used for the sale of used merchandise.
- (3) Business service establishments, such as office machine, printing and copying.
- (4) Any service establishment of an office, showroom or workshop nature, such as a decorator, upholsterer, caterer, exterminator, building contractor and similar establishments that require outlet, except that no outdoor storage yards shall be permitted.
- (5) Physical culture facilities, such as gymnasiums and reducing salons.
- (6) Automobile, truck, motorcycle, trailer, recreation vehicle or boat showrooms, excluding outdoor storage or display of sales product.
- (7) Business schools or private schools operated for a profit.
- (8) Automobile repair and service entirely within an enclosed building, except body shops, painting and refinishing, automobile washes, automobile gasoline and automobile service stations.
- (9) Hotels and motels.
- (10) Printing and publishing.
- (11) Bus passenger station.
- (12) Funeral homes or mortuaries.
- (13) Veterinary hospitals and clinics, excluding outdoor use of property for exercise yards, pens and other similar uses.
- (14) Commercial greenhouses of less than 1,000 square feet in floor area.
- (15) Business recreation uses as follows:
 - (a) Indoor theater.

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

Article 4B – B2 Zoning District
CITY OF WYOMING ZONING ORDINANCE

- (b) Bowling alley.
- (c) Dancehall.
- (d) Skating rink.
- (16) Accessory buildings and uses customarily included incidental to the above uses.
- (17) Off-street parking.
- (18) Reserved.
- (19) Reserved.
- (20) Nursery schools, day nurseries and child care facilities for the care of seven or more people, **provided there is an on site outdoor play area of at least 600 square feet and a fence of at least four feet in height to enclose the rear yard.**
- (21) Reserved.
- (22) Athletic training facility.

(Code 1983, § 60.55; Ord. No. 15-99, § 2, 11-15-99; Ord. No. 03-07, § 1, 2-5-07; Ord. No. 7-09, § 6, 12-21-09; Ord. No. 14-12, §§ 2, 3, 1-7-13; Ord. No. 12-13, § 5, 9-3-13; Ord. No. 5-14, § 1, 3-17-14)

Sec. 90-408B PERMITTED USES AFTER SPECIAL APPROVAL

The following uses may be permitted in the B-2 business district, subject to the approval of the planning commission:

- (1) All principal permitted uses after special approval in the B-1 business district.
- (2) Amusement machine parlors.
- (3) Automobile car wash establishments.
- (4) Drive through restaurants.
- (5) Automobile gasoline and automobile service stations.
- (6) Wholesale stores, storage facilities, warehouses, distributing plants, freezers and lockers. Not permitted in the downtown development authority area.
- (7) Open air business uses. Not permitted in the downtown development authority area, with the exception of outdoor dining with table service.

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none">• Site Plans• Special Land Uses• Condominiums• PUDs	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

RO-1 Restricted Office District

Sec. 90-418B PRINCIPAL PERMITTED USES

In the RO-1 restricted office district, the following uses are permitted:

- (1) Office buildings for any of the following occupations: Executive, administrative, professional, accounting, clerical, stenographic, drafting and office equipment and supply sales;
- (2) Medical offices, including clinics;
- (3) Financial institutions;
- (4) Nursery schools, day nurseries, and child care facilities for the care of 7 or more people, **provided there is an on site outdoor play area of at least 600 square feet and a fence of at least four feet in height to enclose the rear yard;** and
- (5) Accessory buildings and uses customarily incidental to the above uses.

(Code 1983, § 60.220)

Sec. 90-419B LOT AND AREA REQUIREMENTS

All uses permitted in the RO-1 restricted office district as principal or special use approvals shall be subject to the same lot and area requirements as for B-1 business district as indicated in section 90-404B.

(Code 1983, § 60.222; Ord. No. 10-14, § 1, 6-2-14)

Sec. 90-420B PERMITTED USES AFTER SPECIAL APPROVAL

The following uses shall be permitted in the RO-1 restricted office district, subject to the approval of the planning commission: all permitted uses in the B-1 business district. Uses allowed under this provision must be located within office buildings and are restricted to no more than 25 percent of the building's first floor square footage. Drive-through services are not permitted, except for financial institutions.

(Ord. No. 11-07, § 1, 4-2-07)

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none">• Site Plans• Special Land Uses• Condominiums• PUDs	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE

- (a) The possible substantial and permanent adverse effect on neighboring property.
 - (b) The consistency with the spirit, purpose and intent of this chapter.
 - (c) The possible adverse effect upon traffic as related to the streets, churches, schools and any buildings within the immediate area.
 - (d) The tendency of the proposed use to create any type of blight within the immediate area.
 - (e) The economic feasibility for the area.
 - (f) Any other factor as may relate to the public health, safety and welfare for persons and property.
 - (g) That all other provisions of this chapter are met for the proposed use.
- (4) Prior to granting approval for or denying a special use application, the planning commission shall make findings of fact as to the above standards. If the planning commission fails to make findings of fact as required by this section, the special use shall be null and void and no building or occupancy permit shall be issued.
- (5) If any property functioning under a special use approval status ceases to be utilized for said special use for a continuous period of more than one year, then said special use status shall automatically be voided. Any application to reintroduce said special use must be processed in the same manner as a new special use, as required in this section.

Sec. 90-508 REQUIREMENTS FOR PERMITTED USES AFTER SPECIAL APPROVAL

The following conditions shall be met for all special use approvals granted by the planning commission:

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Adult business	B-2	—	—	—	Not permitted in locations within 500 feet of a church, synagogue or other regular place of religious worship, public or private elementary, preschool or secondary school, public park, childcare center, entertainment business that is oriented primarily toward children or family entertainment; boundary of any residentially zoned district or any legal residential use not located within a residentially zoned district. Not permitted within 1,000 feet of any other adult business. The distance shall be measured from the location of the building or structure housing the adult business to the nearest point of the other building, structure or use or from the nearest lot line of properties in a residentially zoned district or residentially used property.
Amusement machine parlors and pool parlors	B-2	—	—	—	Not permitted within 500 feet of any church.
Automobile car wash establishments	B-2	—	Minimum front yard setback of 40 feet for all structures.	—	Required off-street storage space for at least 4 automobiles per stall for manual or self-service establishments, 10 automobiles per stall for unattended and automatically attended establishments.
Automobile service stations	B-2	14,000 square feet	Minimum lot width of 140 feet	—	Site must be a corner lot abutting at least one major thoroughfare. No drive or curb opening may be located nearer than 20 feet to any residential interior lot line. See Sec. 90-320 for additional requirements.

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

**Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE**

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Breweries, distilleries, canning and chemical plants	I-1, I-2	—	—	—	Special consideration of accessory dining and potential odor or pollution nuisances.
Cemeteries	R-1, R-2, R-3, ER, R-7	40 acres	All structures to be minimum of 100 feet from any lot line.	—	
Cocktail lounges, night clubs, taverns	B-2, B-3	—	—	—	Not permitted within 500 feet of any church or school.
Commercial greenhouses exceeding 1,000 square feet (see “Commercial greenhouses” & “of less than 1000 sq. ft.”)	R-1, R-2, R-3, ER, R-7, B-2, B-3	1 acre	All structures to be minimum of 40 feet from all lot lines.	—	—
Community centers	ER, R-1, R-2, R-3, R-4, R-7, B-2, B-3	—	—	—	Must be located on a major thoroughfare or collector street.
Kennels	I-2	5 acres	—	—	All outdoor runs or breeding areas to be enclosed on all sides by an obscuring wall or fence not less than 4 feet in height and located at least 50 feet from any property line.
Mineral extraction, borrow pit, topsoil removal	I-2	—	All structures to be minimum of 100 feet from all property lines.	Submission of screening plan required except for topsoil.	—

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

**Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE**

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Motor vehicles sales and rental, outdoors	B-2	15,000 square feet	Minimum 7 feet wide greenbelt in front and secondary front yards in Instances where existing buildings on the same lot are devoted to the business and are not expanded. Bumper blocks must be positioned in the adjoining vehicle display area so as to allow no more than 2 feet of vehicle overhang into the greenbelt.	—	—
Nursery schools, day nurseries and child care centers	R-1, R-2, R-3, ER, R-7, B-3, PUD-1	— 15,000 square feet	On site outdoor play area of at least 600 square feet. Outdoor play of 100 square feet per child for which the facility is designed to care for with a minimum yard area of 1,500 square feet	Fence at least 4 feet in height to enclose the rear yard.	— Lot must front upon a major thoroughfare with drive access directly thereto.
Open air business uses	B-2	10,000 square feet	—	—	—
Outdoor Cookers	B-1, B-2, B-3	—	See Sec. 90-332	See Sec. 90-332	See Sec. 90-332

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

**Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE**

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Pawnshops	B-2	—	—	—	Not permitted in locations within 500 feet of an existing pawnshop or secondhand dealer, as measured between property lines.
Private parks, country clubs, golf courses, and golf driving ranges	R-1, R-2, R-3, ER, R-7, PUD-1	5 acres	All structures to be minimum of 100 feet from any lot lines of adjacent residentially zoned districts.	—	—
Public, parochial or private elementary, intermediate or high schools	R-1, R-2, R-3, R-7, ER	5 acres elementary or K-8, 10 acres intermediate or high schools	Structure to be minimum of 50 feet from all property lines except for additions to existing school buildings having a setback of less than 50 feet, the existing building may be extended along the current setback line	—	Site must abut and have all ingress and egress directly to major thoroughfares. Student drop off areas required away from street right-of-way. Site location sizing and design to minimize impact on adjacent residential uses to degree feasible.
Public utility buildings, telephone exchange buildings, former stations electric trans-and sub-stations, gas regulator stations	All districts	—	—	—	Application must provide evidence of necessity of proposed location.
Radio, television, microwave or wireless communication towers	B-1, B-2, B-3, I-1, I-2 and I-3	—	See sections 90-304 and 90-329	See sections 90-304 and 90-329	See sections 90-304 and 90-329

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

Article 5 – Development Review
CITY OF WYOMING ZONING ORDINANCE

Use	Zoning Districts Permitted	Minimum Lot Area	Special Minimum Yard Special Requirements	Special Screening Requirements	Other Requirements
Recreation vehicle storage	I-1	5 acres	—	—	Storage area to be enclosed by a solid fence 5 feet in height. Additional height may be permitted for barbed wire cardling.
Secondhand dealers	B-1, B-2, B-3, PUD-1, PUD-2, PUD-3	—	—	—	Business location must be a minimum of 250 feet from another use in this category.
Sanitary landfill sites	I-2	30 acres	—	Submission of screening plan required.	—

Note—The requirements noted in this section are in addition to, or, where in conflict, supersede those general requirements for each zoning district. For all permitted uses after special approval, the planning commission shall conduct a public hearing. Following such hearing, the planning commission may grant approval for such application, provided it shall find the proposal is essential and desirable.

The planning commission may impose such requirements and conditions as may be necessary to protect neighboring property, promote public convenience, health, safety and welfare, or make the use conform more closely with the spirit, purpose and intent of this chapter. In determining other requirements and whether the proposed use is essential and desirable the following information shall be considered by the planning commission:

- (1) The possible substantial and permanent effect on neighboring property.
- (2) The consistency with the spirit, purpose and intent of this chapter.
- (3) The possible effect upon traffic as related to the streets, churches, schools and any buildings within the immediate area.
- (4) The tendency of the proposed use to create any type of blight within the immediate area.
- (5) The economic feasibility for the area.
- (6) Any other factor as may relate to the public health, safety and welfare for persons and property.

(Code 1983, § 60.75; Ord. No. 15-97, §§ 10, 11, 14, 6-16-97; Ord. No. 18-98, § 2, 8-17-98; Ord. No. 21-98, § 9, 10-5-98; Ord. No. 11-99, § 1, 7-6-99; Ord. No. 15-99, § 4, 11-15-99; Ord. No. 12-00, § 3, 7-17-

1. Purpose, Validity, and Scope	2. Definitions	3. General Requirements	4. Zoning Districts	5. Development Review <ul style="list-style-type: none"> • Site Plans • Special Land Uses • Condominiums • PUDs 	
6. Off-street Parking	7. Signs	8. Alternative & Renewable Energies	9. Nonconformities	10. Appeals and Administration	11. Form Based Code
Use Table	Zoning Map				

A motion was made by Hall, supported by Lamer, to adopt the recommended text amendment to Zoning Code Section 90-331 Standards for Mobile Food Vendors and recommend the same to City Council.

A vote on the motion carried unanimously.

AGENDA ITEM NO. 3

Request to amend Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” (Wyoming Planning Staff).

Smith said that since its adoption, staff has been working to better align the City’s Zoning Code with current practices and terminology to make the Zoning Code easier to understand. Through this review process, staff has identified the outdoor play space, minimum lot size, and major thoroughfare requirements as being more restrictive than state law and nearby municipalities.

Smith explained that in the past year, City staff have received several inquiries about starting or expanding childcare in residential zones. In staff’s conversation with child care providers, they learned that the City’s requirements were much more restrictive than State law and nearby communities. He said that currently, the zoning code regulates childcare providers by size: Family Day Care Homes serving 6 or fewer children, Group Day Care Homes serving 7 to 12 children, and Child Care Centers serving 13 or more children. Family Day Care Homes are permitted by right in many of the City’s zone districts, but Group Day Care Homes and Child Care Centers are more commonly regulated through special land use approvals. City staff recommend updating the special land use requirements to remove the 15,000 square foot minimum lot size, set a minimum of 600 square feet of outdoor play space, and remove the requirement that the lot front upon a major thoroughfare. Smith said that in addition, staff recommends adding these same requirements to the zone districts where Group Day Care Homes and Child Care Centers are allowed by right, so the zoning code is consistent on this issue. Finally, staff recommends correcting a typo in the definition of Family Day Care Homes to clarify that the definition includes child care providers serving six or fewer children and to ensure that this definition matches the Michigan Zoning Enabling Act.

Smith stated that this recommendation reflects staff’s discussions with the State of Michigan about our current child care regulations and research into how nearby communities regulate child care providers in their zoning codes. The proposed changes bring us into alignment with the State’s requirements and those of nearby municipalities. The proposed amendments should ease the regulatory burden for childcare providers seeking suitable locations in Kent County and should increase access to child care services in the City of Wyoming.

Smith said that the Development Review Team recommends that Planning Commission adopt the recommended text amendments to Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” and recommend the same to City Council.

Micele opened the public hearing at 7:23 PM. There was no public comment and the public hearing was closed.

A motion was made by Gilreath-Watts, supported by Zapata, to adopt the recommended text amendments to Zoning Code Section 90-416A “Principal Permitted Uses in the R-4 Residential District,” Zoning Code Section 90-407B “Principal Permitted Uses in the B-2 General Business District,” Zoning Code Section 90-418B “Principal Permitted Uses in the RO-1 Restricted Office District,” and Zoning Code Section 90-508 “Requirements For Permitted Uses After Special Approval” and recommend the same to City Council.

Gilreath-Watts asked if the same zoning codes apply to adult day care uses.

Smith said that the State of Michigan regulates that type of use differently as does the City of Wyoming.

A vote on the motion carried unanimously.

OLD BUSINESS

NEW BUSINESS

INFORMATIONAL

Learning & Growth

Hofert updated the Commissioners on the City Center Project and the 36th St. Marketplace.

Hofert said that for November’s Learning & Growth, Krashawn Martin, Parks and Recreation Director, will be giving an update on the 5-year Parks & Recreation master plan.

There was general conversation among the Commissioner’s and staff regarding Site 36.

A motion was made by Lamer, supported by Zapata, to excuse Smart.