



# City of Wyandotte 5-Year Financial Forecast General Fund

**September, 2012**

**Prepared By: Department of Financial & Administrative Services**

**CITY OF WYANDOTTE**  
**FIVE YEAR FINANCIAL MODEL – GENERAL FUND**  
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## **EXECUTIVE SUMMARY**

### **PROJECT BACKGROUND**

In 2003, Plante & Moran was retained to assist in the update of the City's five year financial model for the General Fund. Plante & Moran's report was dated June 2003. Since then, the Finance Department has updated the model with the most recent financial information available and will continue to update the model annually.

### **PROJECT SCOPE**

The analysis and update of the financial model provide the City with the following:

- In-depth estimation of future financial conditions
- Financial "framework" from which to evaluate the ongoing financial condition of the City
- A basis for identifying areas of greatest concern and devising fiscal strategy
- An automated tool to facilitate the analysis of various financial and operational scenarios and approaches

The model has been updated using the best available information concerning financial trends and current conditions. Changes in economic conditions and regulatory provisions could have a significant impact on the model. The model was updated using certain key assumptions and should not be evaluated without a thorough understanding of the assumptions. The assumptions and the accompanying rationale are documented in the General Assumptions section of this report. These assumptions provide a basis for estimating future year's revenues and expenditures. The underlying assumptions used in the forecast are likely to change and the revenues and costs projected are likely to differ from actual amounts.

### **UTILIZING THE FINANCIAL MODEL**

The financial model has been developed as an automated spreadsheet program. As such, it provides the City with the ability to test alternative financial scenarios related to both revenues and expenditures.

## **ITEMS NOT ADDRESSED IN MODEL**

### **TERMINATION BENEFITS**

The City is liable for significant payments of accumulated sick and vacation benefits when staff terminate their employment with the City. The City is aware of the dates when various staff members are eligible to retire; however, their actual retirement could take place several years later. In addition to normal retirement, staff also leave for other reasons and would be eligible to take a portion of their accumulated benefits with them. As such, it is difficult to predict the amount of sick and vacation benefits that will become payable in any given year. Potential payouts have not been reflected in the model due to the uncertainty of these events.

### **CHALLENGES AHEAD**

This projection estimates that the City will continue to face challenges as it struggles to maintain its current sound financial condition. There are many uncertainties related to major revenue sources, most specifically State Shared Revenue and property tax revenue, which could impact the City's financial condition.

### **STATE SHARED REVENUE**

As you are aware, the State eliminated statutory revenue sharing after the 2011 FY. It is possible to earn 2/3 of the former statutory revenue through the Economic Vitality Incentive Program enacted by the State. We are assuming that the City will realize the full benefits of the EVIP program and earn 2/3 of the former statutory revenue sharing. For the purpose of this analysis, state shared revenue was assumed based on the information distributed by the State which included increases in constitutional revenue sharing and no change to the EVIP revenue. State revenue was assumed to be constant at the projected 2013 FY amount throughout this model.

### **PROPERTY TAXES**

Determining the annual increase or decrease in tax assessments is difficult to estimate at this time. Recent years have shown drastic reductions in property tax revenues with the current year being almost as drastic as last year - the sharpest decline that we have realized. Regardless, the growth of property tax revenues has been muted for a number of years due to the effects of the passage of Proposal A in 1994, as well as stipulations related to the Headlee amendment. For purposes of this analysis, property tax revenues have been assumed to continue to drop 3% for the last three (3) projected years of this model. The projected 2013 FY amounts are based on the actual assessment values received from the City Assessor's Office.

### **RETIREE HEALTH CARE**

The cost of retiree health care has quadrupled since 1997. No relief appears to be on the

horizon and future budgets will continue to be adversely affected due to these costs. The City has recently eliminated retiree health care coverage for all newly hired employees.

## **PROJECT SUMMARY**

The results of the analysis should be considered within the appropriate context. Essentially, the financial results for future fiscal years should be viewed only as financial estimates, derived from the best available financial information at this particular point in time. Considered in this light, the financial plan provides a benchmark from which to monitor and evaluate ongoing financial trends and results.

For purposes of the General Fund, the level of projected fund balance is typically used as the most common indicator to measure financial strength. In general, a level fund balance indicates a stable financial condition. A fund balance projected as decreasing or negative indicates a situation whereby the City will have to monitor the financial situation closely in the coming years.

## **GENERAL ASSUMPTIONS AND INFORMATION**

- Historical data for fiscal year 2011 was taken from the City's audited financial statement.
- The 2012 projections represent the amended budget adopted by Council through July 31, 2012.
- The 2013 projections represent the preliminary budget work (based on actual information) being presented to the City Council on August 3, 2012.

### **Revenue:**

1. Assumed no increase in State Shared Revenue throughout the last three (3) years of the model.
2. Property Taxes:
  - a. Assumed the composition of the tax levy remained consistent with the actual millage rates levied in 2012.
  - b. Assumed the depreciation on the City's taxable value over the timeframe of the model of 3.0% annually for the last (3) years of the model. Alternative summaries (only) of the model are included assuming that property taxes remain constant throughout the last three (3) years of the analysis.
  - c. Assumed each annual Headlee reduction equal to the July 2012 reduction fraction.
  - d. Assumed annual TIFA and DDA sharing agreement revenues to be shared at the maximum allowed by law without loss of tax increment capture from other taxing jurisdictions. Note that beginning in the 2011 Fiscal Year, the city will be receiving 100% of its operating levies as the tax increment districts will no longer be capturing any portion of the general operating tax levy.
3. Other projections of non-major revenue and expenditure amounts are driven off of inflationary increases from the year ended 2013 budget. Readers should refer to Appendix C for more details on these assumptions.

### **Expenditures:**

1. Projected pension expenditures are included within each department for each year.
2. The City has assumed that it will retain the same number of employees in all

departments throughout the forecasted period. This employee count was taken from the current staffing level.

3. Estimated Fringes & Other Compensation are based on an overall percentage of base salary. In addition, a 3% annual increase in health insurance costs has been forecasted based on historic trends.
4. Property and Liability Insurance costs are expected to stabilize to inflationary increases throughout the life of the model.
5. Future inflation has been assumed at a level equal to the Congressional Budget Office's projection of the Consumer Price Index.
6. Capital Outlay Assumptions:
  - a. No financial resources are expected to be available from the Capital Equipment Fund or Public Improvement Fund. Consequently, all expenditures previously budgeted from these funds are included in the model as expenditures of the General Fund.
7. Assumed Retiree Health Benefits will be paid from General Fund for all years included in the model.
8. Annual estimated wage rate increases are assumed to be effective the first day of the fiscal year. City contracts usually provide for rate increases to be effective February 1 or October 1. The wage increases included in the model are derived from the collective bargaining agreements or from council resolutions addressing these issues for non-union employees.
9. Increases in the defined benefit pension contribution are assumed at 0% per year. This assumption is made due to the defined benefit plan being closed for new participants. In addition to the pension contribution made by the General Fund, it is assumed that investment earnings from the Endowment Reserve of the Retirement System will also be used to satisfy the actuarially-determined required contribution to the system.
10. Transfers out of the General Fund represent monies collected through property taxes that are transferred to other funds. Transfers are reflected on their own line.

**City of Wyandotte**  
**Five Year Financial Model - General Fund**  
**Historic and Estimated Financial Operations**

With 1.75 Mill Supplemental Millage (2012FY - 2014FY)  
Assumes 3% Loss in Taxable Value (2014FY - 2016FY)

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Revenue Category</b>						
Property Taxes	9,354,472	9,750,169	9,261,577	9,089,131	8,233,931	8,082,967
Penalties & Interest	118,984	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits	393,308	418,400	406,600	406,600	406,600	406,600
State Shared Revenue	2,768,859	2,060,866	2,623,252	2,623,252	2,623,252	2,623,252
Grant Revenue	4,301,627	4,086,195	1,456,578	0	0	0
Charges for Services & Fees	4,569,583	4,607,200	5,025,510	4,995,550	4,995,550	4,995,550
Miscellaneous (including Transfers In)	3,854,220	4,051,724	3,820,124	3,861,142	3,903,185	3,946,279
	25,361,053	25,094,554	22,713,641	21,098,675	20,288,593	20,183,875
<b>Expenditure Category</b>						
Mayor and Council	118,373	125,866	135,117	136,383	137,683	139,020
District Court	930,871	971,435	996,336	1,004,347	1,012,578	1,021,034
Financial Services	443,792	442,084	579,670	583,457	587,355	591,368
Information Technology	43,592	115,024	116,299	117,055	117,835	118,637
General Government Administration	1,192,650	1,293,000	1,355,500	1,389,388	1,424,123	1,459,726
Clerk	255,949	253,613	262,120	263,954	265,838	267,775
Assessor	208,800	157,438	180,193	182,086	184,030	186,030
Treasurer	123,973	130,557	137,409	138,561	139,742	140,954
Police Department	5,340,658	5,066,403	4,838,192	4,876,464	4,915,924	4,956,492
Civil Defense	2,785	7,938	7,938	8,086	8,237	8,392
Downriver Central Dispatch	660,526	780,518	825,867	834,636	843,648	852,909
Downriver Animal Control	0	0	147,750	151,043	152,128	153,245
Fire Department	3,346,103	3,051,497	3,200,897	3,291,659	3,200,582	3,208,424
Engineering and Building	4,027,763	4,637,363	2,451,143	1,091,058	1,100,452	1,110,103
DPS	3,109,030	2,977,811	2,968,644	2,995,552	3,004,627	3,013,973
Recreation Department	640,537	523,532	458,093	461,911	465,822	469,832
Swimming Pool -Rec	15,784	12,665	14,042	14,072	14,103	14,135
Yack Ice Arena - Rec	389,172	374,113	382,447	387,081	391,835	396,713
Youth Assistance	43,824	43,221	43,945	44,262	44,588	44,923
Historical Commission	144,728	149,898	196,347	197,936	199,569	201,248
Zoning Board of Appeals	4,057	3,843	4,381	4,491	4,604	4,719
Planning Commission	12,784	14,506	24,306	14,915	15,289	15,671
Building Board of Appeals	1,681	1,690	1,690	1,733	1,776	1,820
Election Commission	27,876	39,476	45,885	43,917	44,514	45,125
Civil Service Commission	5,354	9,506	5,430	5,486	5,543	5,601
Retiree Health Care Insurance	2,143,713	2,143,713	2,168,400	2,168,400	2,168,400	2,168,400
Pension	0	0	0	0	0	0
Operating Transfers	1,233,191	1,060,656	1,013,312	817,405	632,373	645,293
	24,467,568	24,387,365	22,561,353	21,225,338	21,083,198	21,241,563
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>893,485</b>	<b>707,189</b>	<b>152,288</b>	<b>(126,663)</b>	<b>(794,605)</b>	<b>(1,057,688)</b>

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Beginning Fund Balance</b>	<b>2,059,214</b>	<b>2,952,699</b>	<b>3,659,888</b>	<b>3,812,177</b>	<b>3,685,514</b>	<b>2,890,909</b>
Total Revenue	25,361,053	25,094,554	22,713,641	21,098,675	20,288,593	20,183,875
Total Expenditures	24,467,568	24,387,365	22,561,353	21,225,338	21,083,198	21,241,563
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>893,485</b>	<b>707,189</b>	<b>152,288</b>	<b>(126,663)</b>	<b>(794,605)</b>	<b>(1,057,688)</b>
<b>Ending Fund Balance</b>	<b>2,952,699</b>	<b>3,659,888</b>	<b>3,812,177</b>	<b>3,685,514</b>	<b>2,890,909</b>	<b>1,833,221</b>

<b>Reserved Fund Balance</b>	0	0	0	0	0	0
<b>Unreserved Fund Balance:</b>						
Designated	0	0	0	0	0	0
Undesignated	2,952,699	3,659,888	3,812,177	3,685,514	2,890,909	1,833,221
<b>Total Unreserved Fund Balance</b>	<b>2,952,699</b>	<b>3,659,888</b>	<b>3,812,177</b>	<b>3,685,514</b>	<b>2,890,909</b>	<b>1,833,221</b>
<b>Total Fund Balance</b>	<b>2,952,699</b>	<b>3,659,888</b>	<b>3,812,177</b>	<b>3,685,514</b>	<b>2,890,909</b>	<b>1,833,221</b>
<b>Ending Fund Balance as a</b>						
Percent of Current Year						
expenditures	12.07%	15.01%	16.90%	17.36%	13.71%	8.63%



**Appendix A - Estimated General Fund Revenue by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Revenue Category	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Property Taxes</b>						
Tax Levies	8,927,100	9,375,411	8,885,451	8,713,005	7,857,805	7,706,841
Special Levies	79,661	35,000	35,000	35,000	35,000	35,000
Administrative Fee	347,722	339,758	341,126	341,126	341,126	341,126
Total Property Taxes	9,354,472	9,750,169	9,261,577	9,089,131	8,233,931	8,082,967
Penalties & Interest	118,984	120,000	120,000	123,000	126,075	129,227
<b>Business Licenses &amp; Permits:</b>						
License & Permits (451)	33,471	55,800	42,000	42,000	42,000	42,000
Licenses (461)	16,843	15,600	15,600	15,600	15,600	15,600
Permits - Other (471)	168,663	147,000	149,000	149,000	149,000	149,000
Permits - Building (471)	174,331	200,000	200,000	200,000	200,000	200,000
Total Business Licenses & Permits	393,308	418,400	406,600	406,600	406,600	406,600
<b>State Shared Revenue:</b>						
State Shared Revenue	2,739,243	2,033,866	2,595,252	2,595,252	2,595,252	2,595,252
Liquor Licenses	29,616	27,000	28,000	28,000	28,000	28,000
Miscellaneous Grant Revenue	4,301,627	4,086,195	1,456,578	0	0	0
Total State Shared Revenue	7,070,486	6,147,061	4,079,830	2,623,252	2,623,252	2,623,252
Charges for Services & Fees	4,569,583	4,607,200	5,025,510	4,995,550	4,995,550	4,995,550
<b>Miscellaneous:</b>						
Major Roads	433,000	433,000	433,000	433,000	433,000	433,000
Local Roads	425,000	425,000	433,000	433,000	433,000	433,000
District Court	1,654,189	1,730,324	1,590,724	1,630,492	1,671,254	1,713,035
Investment Income	40,294	150,000	50,000	51,250	52,531	53,844
Other	1,301,737	1,313,400	1,313,400	1,313,400	1,313,400	1,313,400
Total Miscellaneous	3,854,220	4,051,724	3,820,124	3,861,142	3,903,185	3,946,279
	<b>25,361,053</b>	<b>25,094,554</b>	<b>22,713,641</b>	<b>21,098,675</b>	<b>20,288,593</b>	<b>20,183,875</b>

**Appendix A - Estimated General Fund Revenue by Type**

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Proposal A Limits:</b>						
Assessment Cap Inflation Rate			0.0%	2.5%	2.5%	2.5%
Percent Increase in Real Property SEV			0.0%	0.0%	0.0%	0.0%
Percent Increase in Real Property TV (Cannot exceed lower of 5%, Inflation or SEV Increase)			0.0%	-3.0%	-3.0%	-3.0%
New Real Property Additions to TV / Net of Losses			0.0%	0.0%	0.0%	0.0%
Expected Annual Real Property Transfer Rate			0.0%	0.0%	0.0%	0.0%
Personal Property Additions - Net			0.0%	0.0%	0.0%	0.0%
<b>PROPERTY TAX TV ESTIMATION</b>						
Real TV Subject to Per Parcel Assessment	0	0	0	0	0	0
Personal TV	0	0	0	0	0	0
TV Subject to Prop. Transfer Assessment	0	0	0	0	0	0
Total Prior Year TV	0	0	0	0	0	0
Real TV Growth Before Additions	0	0	0	0	0	0
Real Property Transfer SEV Step Up	0	0	0	0	0	0
New Additions to Personal TV / Net of Losses	0	0	0	0	0	0
New Additions to Real TV / Net of Losses	0	0	0	0	0	0
Current Year TV	701,120,098	610,907,900	572,322,129	555,152,465	538,497,891	522,342,954
TIFA and DDA capture	(235,856,482)	(203,685,917)	(196,079,027)	(184,855,757)	(173,969,185)	(163,409,209)
Taxable Value	465,263,616	407,221,983	376,243,102	370,296,708	364,528,707	358,933,745
Headlee Rollback Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Millage Rate:</b>						
Operating - General Fund	12.0538	13.8038	13.8038	13.8038	12.0538	12.0538
Debt Millage	2.5166	2.5166	2.5166	2.5166	2.5166	2.5166
Downriver Sewage Disposal System Debt	0.9965	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	15.5569	16.3204	16.3204	16.3204	14.5704	14.5704
<b>Amount of Property Tax Levy:</b>						
Operating - General Fund	\$5,608,195	\$5,622,591	\$5,193,585	\$5,111,502	\$4,393,956	\$4,326,516
Debt Millage	1,170,882	1,025,067	946,853	931,889	917,373	903,293
Downriver Sewage Disposal System Debt	458,983	0	0	0	0	0
Miscellaneous	548,041	386,427	231,684	231,684	231,684	231,684
<b>TOTAL PROPERTY TAXES LEVIED</b>	<b>\$7,786,101</b>	<b>\$7,034,085</b>	<b>\$6,372,122</b>	<b>\$6,275,075</b>	<b>\$5,543,013</b>	<b>\$5,461,493</b>
<b>TIFA/DDA REVENUE SHARING AGREEMENT (NET)</b>						
	2,330,837	2,341,326	2,513,329	2,437,930	2,314,792	2,245,348
<b>TOTAL TAX REVENUE</b>	<b>10,116,938</b>	<b>9,375,411</b>	<b>8,885,451</b>	<b>8,713,005</b>	<b>7,857,805</b>	<b>7,706,841</b>

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Growth Rates:</b>						
Market Value Adjustment	0.0%	0.0%	0.0%	-3.0%	-3.0%	-3.0%
<b>Taxable Value</b>						
<b>TIFA District:</b>						
Total District	364,102,034	333,924,607	327,270,563	317,452,446	307,928,873	298,691,007
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	207,802,624	177,625,197	170,971,153	161,153,036	151,629,463	142,391,597
<b>Downtown Development Authority:</b>						
Total District	49,764,431	47,691,293	46,838,447	45,433,294	44,070,295	42,748,186
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	28,033,858	25,960,720	25,107,874	23,702,721	22,339,722	21,017,613
<b>Total</b>	<b>\$235,856,482</b>	<b>\$203,685,917</b>	<b>\$196,079,027</b>	<b>\$184,855,757</b>	<b>\$173,969,185</b>	<b>\$163,409,209</b>

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Mayor and Council</b> 100						
Personnel Services	61,787	61,788	61,787	61,787	61,787	61,787
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	18,499	18,533	19,206	19,736	20,282	20,845
Pension	16,417	17,133	24,709	24,709	24,709	24,709
Supplies	1,515	1,515	1,515	1,553	1,592	1,632
Other Services & Charges	20,156	26,897	27,900	28,598	29,313	30,047
Capital Outlay	0	0	0	0	0	0
	<b>118,373</b>	<b>125,866</b>	<b>135,117</b>	<b>136,383</b>	<b>137,683</b>	<b>139,020</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Mayor and Council</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Mayor/Council		7	7	7	7	7
Elected	Avg. Salary		2,857	2,857	2,857	2,857	2,857
Category 2	Part-time		0	0	0	0	0
Temporary/Part-time	Avg. Salary		-	-	0	0	0
Category 3	Assistant		1	1	1	1	1
Clerical	Avg. Salary		41,787	41,787	41,787	41,787	41,787
Category 4	Comm. Devel.		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		44.98%	42.30%	43.57%	44.88%	46.22%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	105	3,750	3,750	3,844	3,940	4,039
Utilities	\$ Amount	484	480	480	492	504	517
Other	\$ Amount	19,567	22,667	23,670	24,262	24,869	25,491

<b>Capital Outlay</b>							
Chairs	\$ Amount		0	0	0	0	0
	\$ Amount						
	\$ Amount						

# Appendix B - Estimated General Fund Expenditures by Type

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>District Court</b> 136						
Personnel Services	568,139	568,208	571,803	571,803	571,803	571,803
Overtime	525	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	153,514	127,930	155,370	159,143	163,029	167,032
Pension	31,586	52,828	66,378	66,378	66,378	66,378
Supplies	8,621	9,200	8,700	8,918	9,141	9,370
Other Services & Charges	120,585	163,220	160,820	164,840	168,962	173,186
Capital Outlay	47,902	46,849	30,065	30,065	30,065	30,065
	<b>930,871</b>	<b>971,435</b>	<b>996,336</b>	<b>1,004,347</b>	<b>1,012,578</b>	<b>1,021,034</b>
			791,316			

ASSUMPTIONS:		Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>District Court</b>							
<b>Personal Services: (FTE=Full Time Employees)</b>							
Category 1			6	6	6	6	6
Clerical	Total		39,059	38,927	38,927	38,927	38,927
Category 2			2	2	2	2	2
Clerical	Total		36,379	36,379	36,379	36,379	36,379
Category 3			1	1	1	1	1
Elected	Total		45,724	45,724	45,724	45,724	45,724
Category 4			16	16	16	16	16
Temporary/Part-time	Total		13,742	13,735	13,735	13,735	13,735

<b>Overtime</b>							
Category 1	% of Base		1.37%	1.37%	1.37%	1.37%	1.37%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		28.92%	39.51%	40.70%	41.92%	43.17%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		38.61%	37.58%	38.71%	39.87%	41.06%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		6.44%	13.44%	13.84%	14.26%	14.69%
Elected	\$ per Person		0	0	0	0	0
Category 4	% of Base		14.12%	13.47%	13.47%	13.47%	13.47%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	200	4,000	4,000	4,100	4,203	4,308
Utilities	\$ Amount	1,873	1,950	1,950	1,999	2,049	2,100
Professional Fees	\$ Amount	63,901	92,435	91,935	94,233	96,589	99,004
Other	\$ Amount	54,611	64,835	62,935	64,508	66,121	67,774

<b>Capital Outlay</b>							
Vehicles	\$ Amount	12,960	12,970	0	0	0	0
Office Equipment	\$ Amount	34,942	33,879	30,065	30,065	30,065	30,065

**Appendix B - Estimated General Fund Expenditures by Type**

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	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Financial Services</b>						
Personnel Services	300,805	297,635	377,326	377,326	377,326	377,326
Overtime	0	2,000	2,001	2,001	2,001	2,001
Fringes & Other Comp.	74,542	72,269	104,035	107,446	110,960	114,579
Pension	55,645	55,580	81,308	81,308	81,308	81,308
Supplies	0	0	0	0	0	0
Other Services & Charges	12,800	14,600	15,000	15,376	15,760	16,154
Capital Outlay	0	0	0	0	0	0
	<b>443,792</b>	<b>442,084</b>	<b>579,670</b>	<b>583,457</b>	<b>587,355</b>	<b>591,368</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Financial Services</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		2	3	3	3	3
Director	Avg. Salary		88,566	86,881	86,881	86,881	86,881
Category 2	# FTE		3	3	3	3	3
Clerical	Avg. Salary		39,936	39,936	39,936	39,936	39,936
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	-	0	0	0
Category 4	# FTE		3	3	3	3	3
Temporary/Part-Time	Avg. Salary		15,045	13,772	13,772	13,772	13,772
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(44,441)	(44,441)	(44,441)	(44,441)	(44,441)

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.67%	1.67%	1.67%	1.67%	1.67%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		27.67%	28.39%	29.24%	30.12%	31.02%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		27.69%	33.15%	34.14%	35.17%	36.22%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-Time	\$ per Person		0	0	0	0	0
Category 5	% of Base		26.34%	28.89%	28.89%	28.89%	28.89%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		25.32%	35.10%	35.10%	35.10%	35.10%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount		3,536	4,500	4,500	4,613	4,728
Other	\$ Amount		9,264	10,100	10,500	10,763	11,032

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
200						
<b>General Government Administration</b>						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Supplies	10,514	17,000	10,000	10,250	10,506	10,769
Other Services & Charges	1,182,137	1,276,000	1,345,500	1,379,138	1,413,617	1,448,957
Capital Outlay	0	0	0	0	0	0
	<b>1,192,650</b>	<b>1,293,000</b>	<b>1,355,500</b>	<b>1,389,388</b>	<b>1,424,123</b>	<b>1,459,726</b>

<b>ASSUMPTIONS:</b>		<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>General Government Administration</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE						
Supervisor	Avg. Salary			-	0	0	0
Category 2	# FTE						
Clerical	Avg. Salary			-	0	0	0
Category 3	# FTE						
Temporary/Part-time	Avg. Salary			-	0	0	0

<b>Overtime</b>							
Category 1	% of Base						
Category 2	% of Base						
Category 3	% of Base						

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base						
	\$ per Person						
Category 2	% of Base						
	\$ per Person						
Category 3	% of Base						
	\$ per Person						

<b>Pension</b>							
Category 1	% of Base						
Category 2	% of Base						
Category 3	% of Base						

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Professional Fees	\$ Amount	209,857	267,500	272,500	279,313	286,296	293,453
Utilities	\$ Amount	656,838	653,500	675,000	691,875	709,172	726,901
Ins & Casulty	\$ Amount	239,688	255,000	288,000	295,200	302,580	310,145
Other	\$ Amount	75,753	100,000	110,000	112,750	115,569	118,458
	\$ Amount	0	0	0	0	0	0

<b>Capital Outlay</b>							
Computer Services	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Clerk</b> 215						
Personnel Services	146,109	144,727	144,726	144,726	144,726	144,726
Overtime	524	500	502	502	502	502
Fringes & Other Comp.	42,677	37,984	37,664	38,794	39,958	41,157
Pension	41,224	37,602	51,128	51,128	51,128	51,128
Supplies	3,664	7,600	7,500	7,688	7,880	8,077
Other Services & Charges	21,751	25,200	20,600	21,116	21,644	22,185
Capital Outlay	0	0	0	0	0	0
	<b>255,949</b>	<b>253,613</b>	<b>262,120</b>	<b>263,954</b>	<b>265,838</b>	<b>267,775</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Clerk</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	1	1	1	1
Elected	Avg. Salary		70,117	70,117	70,117	70,117	70,117
Category 2	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		37,305	37,305	37,305	37,305	37,305
Category 3	# FTE			0	0	0	0
Temporary/Part-time	Avg. Salary			0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.67%	0.67%	0.67%	0.67%	0.67%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		30.01%	27.04%	27.85%	28.69%	29.55%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		26.78%	25.07%	25.82%	26.60%	27.39%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	500	2,500	500	513	526	539
Other	\$ Amount	21,251	22,700	20,100	20,603	21,118	21,646

<b>Capital Outlay</b>							
Office Equipment	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Assessor</b> 209						
Personnel Services	68,540	70,079	70,080	70,080	70,080	70,080
Overtime	96	500	501	501	501	501
Fringes & Other Comp.	44,222	36,187	37,534	38,660	39,819	41,014
Pension	28,101	28,732	41,438	41,438	41,438	41,438
Supplies	523	600	600	615	630	646
Other Services & Charges	63,937	16,995	25,695	26,338	26,997	27,672
Capital Outlay	3,381	4,345	4,345	4,454	4,565	4,679
	<b>208,800</b>	<b>157,438</b>	<b>180,193</b>	<b>182,086</b>	<b>184,030</b>	<b>186,030</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Assessor		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission		1	1	1	1	1
Elected	Total		35,058	35,058	35,058	35,058	35,058
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		33,566	35,021	35,021	35,021	35,021
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.49%	1.43%	1.43%	1.43%	1.43%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		59.28%	59.97%	61.77%	63.62%	65.53%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		53.03%	47.14%	48.55%	50.01%	51.51%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 2	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	950	2,500	2,500	2,563	2,627	2,693
Contractual Services	\$ Amount	55,000	6,000	13,800	14,145	14,499	14,861
Other	\$ Amount	7,987	8,495	9,395	9,630	9,871	10,118

<b>Capital Outlay</b>							
Assessment Software	\$ Amount	2,485	2,500	2,500	2,563	2,627	2,693
Office Equipment	\$ Amount	896	1,845	1,845	1,891	1,938	1,986
Project 3	\$ Amount						



**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Treasurer</b> 253						
Personnel Services	66,436	59,598	59,893	59,893	59,893	59,893
Overtime	0	500	501	501	501	501
Fringes & Other Comp.	11,550	13,627	15,610	15,632	15,654	15,678
Pension	11,835	11,832	16,205	16,205	16,205	16,205
Supplies	1,711	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	32,441	40,000	42,200	43,255	44,337	45,446
Capital Outlay	0	3,000	1,000	1,025	1,051	1,077
	<b>123,973</b>	<b>130,557</b>	<b>137,409</b>	<b>138,561</b>	<b>139,742</b>	<b>140,954</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission		1	1	1	1	1
Elected	Total		6,000	6,000	6,000	6,000	6,000
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0
Category 3	# FTE		1	1	1	1	1
Temporary/Part-time	Avg. Salary		9,568	9,568	9,568	9,568	9,568
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	8,806	8,865	8,865	8,865	8,865

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		1.14%	1.13%	1.13%	1.13%	1.13%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		28.57%	32.53%	32.53%	32.53%	32.53%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		26.87%	36.56%	36.56%	36.56%	36.56%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	1,489	1,500	1,200	1,230	1,261	1,293
Postage	\$ Amount	20,139	30,000	30,000	30,750	31,519	32,307
Other	\$ Amount	10,813	8,500	11,000	11,275	11,557	11,846

<b>Capital Outlay</b>							
Office Equipment	\$ Amount	0	3,000	1,000	1,025	1,051	1,077
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
177						
<b>Information Technology</b>						
Personnel Services	31,848	82,805	82,805	82,805	82,805	82,805
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	8,559	23,938	25,214	25,970	26,750	27,552
Pension	3,185	8,281	8,280	8,280	8,280	8,280
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	<b>43,592</b>	<b>115,024</b>	<b>116,299</b>	<b>117,055</b>	<b>117,835</b>	<b>118,637</b>

<b>ASSUMPTIONS:</b>		<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>Information Technology</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		0	1	1	1	1
Director	Avg. Salary		0	82,805	82,805	82,805	82,805
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

<b>Overtime:</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		0.00%	30.45%	31.36%	32.30%	33.27%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Category 1	\$ Amount	0	0	0	0	0	0
Category 2	\$ Amount	0	0	0	0	0	0
Category 3	\$ Amount	0	0	0	0	0	0
Category 4	\$ Amount	0	0	0	0	0	0
Category 5	\$ Amount	0	0	0	0	0	0

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Civil Defense</b> 325						
Personnel Services	0	500	500	500	500	500
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	1,079	1,538	1,538	1,538	1,538	1,538
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	1,706	5,900	5,900	6,048	6,199	6,354
Capital Outlay	0	0	0	0	0	0
	<b>2,785</b>	<b>7,938</b>	<b>7,938</b>	<b>8,086</b>	<b>8,237</b>	<b>8,392</b>

<b>ASSUMPTIONS:</b>						
<b>Civil Defense</b>						
<b>Personal Services (FTE=Full Time Employees)</b>						
Category 1 # FTE		1	1	1	1	1
Director Avg. Salary		500	500	500	500	500
Category 2 # FTE		0	0	0	0	0
Clerical Avg. Salary		0	0	0	0	0
Category 3 # FTE		0	0	0	0	0
Temporary/Par Avg. Salary		0	0	0	0	0

<b>Overtime</b>						
Category 1 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>						
Category 1 % of Base		307.60%	307.60%	307.60%	307.60%	307.60%
Director \$ per Person		0	0	0	0	0
Category 2 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical \$ per Person		0	0	0	0	0
Category 3 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Part-time \$ per Person		0	0	0	0	0

<b>Pension</b>						
Category 1 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>						
Education \$ Amount	0	1,500	1,500	1,538	1,576	1,615
Utilities \$ Amount	734	400	400	410	420	431
Other \$ Amount	972	4,000	4,000	4,100	4,203	4,308

<b>Capital Outlay</b>						
Project 1 \$ Amount		0	0	0	0	0
Project 2 \$ Amount						
Project 3 \$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Engineering and Building</b> 440						
Personnel Services	582,680	568,954	558,619	558,619	558,619	558,619
Overtime	903	5,500	5,502	5,502	5,502	5,502
Fringes & Other Comp.	150,701	149,973	159,522	164,185	168,988	173,935
Pension	139,466	130,193	179,162	179,162	179,162	179,162
Supplies	15,530	16,000	16,000	16,400	16,810	17,230
Other Services & Charges	145,088	138,120	163,112	167,190	171,371	175,655
Capital Outlay	2,993,396	3,628,623	1,369,226	0	0	0
	<b>4,027,763</b>	<b>4,637,363</b>	<b>2,451,143</b>	<b>1,091,058</b>	<b>1,100,452</b>	<b>1,110,103</b>

<b>ASSUMPTIONS:</b>		Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Engineering and Building</b>							
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission		1	1	1	1	1
Director	Total		105,622	105,622	105,622	105,622	105,622
Category 2	# FTE		2	2	2	2	2
Clerical	Avg. Salary engineers		72,800	72,800	72,800	72,800	72,800
Category 3	# FTE		2	1	1	1	1
Clerical	Avg. Salary engineers		56,066	58,781	58,781	58,781	58,781
Category 4	# FTE		3	3	3	3	3
Clerical	Avg. Salary clerical		40,643	41,489	41,489	41,489	41,489
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary clerical		28,829	30,306	30,306	30,306	30,306
Category 6	# FTE		13	13	13	13	13
Temporary/Part-time	Avg. Salary		4,485	7,685	7,685	7,685	7,685
Category 7	# FTE treasury		1	1	1	1	1
Temporary/Part-time	Avg. Salary allocation		(5,766)	(6,061)	(6,061)	(6,061)	(6,061)

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		5.44%	9.36%	9.36%	9.36%	9.36%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		24.98%	25.21%	25.97%	26.74%	27.55%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		30.77%	32.67%	33.64%	34.65%	35.69%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 3	% of Base		34.46%	38.15%	39.29%	40.47%	41.69%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 4	% of Base		39.30%	41.07%	42.31%	43.57%	44.88%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 5	% of Base		14.46%	25.44%	26.20%	26.99%	27.80%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 6	% of Base		6.01%	6.23%	6.23%	6.23%	6.23%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 7	% of Base treasury		24.46%	35.44%	35.44%	35.44%	35.44%
Temporary/Part-time	\$ per Person allocation		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

**Appendix B - Estimated General Fund Expenditures by Type**

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	5,280	8,000	7,200	7,380	7,565	7,754
Utilities	\$ Amount	2,914	2,520	2,520	2,583	2,648	2,714
Inspectors/CAD	\$ Amount	122,859	112,900	138,692	142,159	145,713	149,356
Other	\$ Amount	14,036	14,700	14,700	15,068	15,445	15,831
<b>Capital Outlay</b>							
NSP2	\$ Amount	2,993,396	3,628,623	1,369,226	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Police Department</b> 301						
Personnel Services	2,612,922	2,599,668	2,281,572	2,281,572	2,281,572	2,281,572
Overtime	242,213	102,000	102,000	102,000	102,000	102,000
Fringes & Other Comp.	852,576	849,711	785,292	808,731	832,873	857,739
Pension	1,140,249	942,107	1,071,411	1,071,411	1,071,411	1,071,411
Supplies	4,914	4,605	4,605	4,605	4,720	4,838
Other Services & Charges	440,130	538,812	538,812	552,282	566,089	580,242
Capital Outlay	47,654	29,500	54,500	55,863	57,259	58,690
	<b>5,340,658</b>	<b>5,066,403</b>	<b>4,838,192</b>	<b>4,876,464</b>	<b>4,915,924</b>	<b>4,956,492</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Police Department</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	2	2	2	2
Director	Avg. Salary		95,023	87,220	87,220	87,220	87,220
Category 2	# FTE			0	0	0	0
Director	Avg. Salary			0	0	0	0
Category 3	# FTE		5	4	4	4	4
Lieutenants/Sergeants	Avg. Salary		72,443	72,436	72,436	72,436	72,436
Category 4	# FTE		6	3	3	3	3
Lieutenants/Sergeants	Avg. Salary		66,896	66,890	66,890	66,890	66,890
Category 5	# FTE		1	1	1	1	1
Lieutenants/Sergeants	Avg. Salary		66,896	66,890	66,890	66,890	66,890
Category 6	# FTE		3	3	3	3	3
Police	Avg. Salary		65,193	65,651	65,651	65,651	65,651
Category 7	# FTE		6	4	4	4	4
Police	Avg. Salary		49,455	59,776	59,776	59,776	59,776
Category 8	# FTE		16	16	16	16	16
Police	Avg. Salary		58,993	59,776	59,776	59,776	59,776
Category 9	# FTE		0	0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0	0
Category 10	# FTE		4	2	2	2	2
Clerical	Avg. Salary		34,060	52,572	52,572	52,572	52,572
Category 11	# FTE		10	3	3	3	3
Temporary/Part-time	Avg. Salary		5,221	17,403	17,403	17,403	17,403

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		3.81%	4.54%	4.54%	4.54%	4.54%
Category 4	% of Base		4.12%	4.92%	4.92%	4.92%	4.92%
Category 5	% of Base		4.12%	4.92%	4.92%	4.92%	4.92%
Category 6	% of Base		4.23%	5.01%	5.01%	5.01%	5.01%
Category 7	% of Base		5.57%	5.50%	5.50%	5.50%	5.50%
Category 8	% of Base		4.67%	5.50%	5.50%	5.50%	5.50%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

**Appendix B - Estimated General Fund Expenditures by Type**

<b>ASSUMPTIONS:</b>		<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>Police Department</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		5.28%	18.82%	19.38%	19.96%	20.56%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		33.04%	38.60%	39.76%	40.95%	42.18%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 4	% of Base		26.22%	32.80%	33.78%	34.79%	35.84%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		39.96%	40.06%	41.26%	42.50%	43.77%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		36.53%	37.23%	38.35%	39.50%	40.68%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		39.54%	31.77%	32.73%	33.71%	34.72%
Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		34.15%	38.01%	39.15%	40.32%	41.53%
Police	\$ per Person		0	0	0	0	0
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Dispatchers	\$ per Person		0	0	0	0	0
Category 10	% of Base		40.15%	29.69%	30.58%	31.50%	32.44%
Clerical	\$ per Person		0	0	0	0	0
Category 11	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	48.41%	48.41%	48.41%	48.41%
Category 2	% of Base		64.82%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 4	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 7	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 10	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	7,459	9,320	9,320	9,553	9,792	10,037
Utilities	\$ Amount	132,834	163,200	163,680	167,772	171,966	176,265
Prisoner Transport	\$ Amount	90,930	130,000	130,000	133,250	136,581	139,996
Other	\$ Amount	208,906	236,292	235,812	241,707	247,750	253,944

<b>Capital Outlay</b>							
Vehicles	\$ Amount	43,272	25,000	50,000	51,250	52,531	53,844
Equipment	\$ Amount	4,382	4,500	4,500	4,613	4,728	4,846
	\$ Amount	0	0	0	0	0	0

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Fire Department</b> 336						
Personnel Services	1,796,383	1,658,506	1,541,690	1,596,666	1,536,492	1,536,492
Overtime	100,264	100,000	125,000	104,147	99,983	99,983
Fringes & Other Comp.	553,934	541,133	577,563	575,107	549,022	551,367
Pension	751,324	562,108	747,344	801,206	795,189	795,189
Supplies	3,396	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	119,993	175,750	160,300	164,308	168,415	172,625
Capital Outlay	20,809	10,000	45,000	46,125	47,278	48,460
	<b>3,346,103</b>	<b>3,051,497</b>	<b>3,200,897</b>	<b>3,291,659</b>	<b>3,200,582</b>	<b>3,208,424</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Fire Department</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		85,530	80,692	80,692	80,692	80,692
Category 2	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		66,960	67,381	67,381	67,381	67,381
Category 3	# FTE		3	4	4	4	4
Firefighters	Avg. Salary		62,577	62,978	62,978	62,978	62,978
Category 4	# FTE		5	2	2	2	2
Firefighters	Avg. Salary		60,346	60,174	60,174	60,174	60,174
Category 5	# FTE		3	1	1	1	1
Firefighters	Avg. Salary		58,407	60,174	60,174	60,174	60,174
Category 6	# FTE		3	2	3	3	3
Firefighters	Avg. Salary		58,407	59,508	58,785	58,785	58,785
Category 7	# FTE		5	5	4	4	4
Firefighters	Avg. Salary		58,407	58,785	58,785	58,785	58,785
Category 8	# FTE		9	8	9	9	9
Firefighters	Avg. Salary		55,383	56,422	56,422	56,422	56,422
Category 9	# FTE		1	1	1	1	1
Clerical	Avg. Salary		29,494	29,494	29,494	29,494	29,494

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		5.53%	7.73%	6.18%	6.18%	6.18%
Category 3	% of Base		5.92%	8.27%	6.62%	6.62%	6.62%
Category 4	% of Base		6.14%	8.66%	6.92%	6.92%	6.92%
Category 5	% of Base		6.34%	8.66%	6.92%	6.92%	6.92%
Category 6	% of Base		6.34%	8.75%	7.09%	7.09%	7.09%
Category 7	% of Base		6.34%	8.86%	7.09%	7.09%	7.09%
Category 8	% of Base		6.69%	9.23%	7.38%	7.38%	7.38%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		33.67%	33.01%	33.06%	34.05%	35.07%
Firefighters	\$ per Person		0	0	0	0	0
Category 2	% of Base		31.91%	39.42%	37.63%	37.63%	38.76%
Firefighters	\$ per Person		0	0	0	0	0
Category 3	% of Base		43.63%	37.78%	36.27%	36.27%	36.27%
Firefighters	\$ per Person		0	0	0	0	0
Category 4	% of Base		37.69%	36.07%	34.79%	34.79%	34.79%
Firefighters	\$ per Person		0	0	0	0	0
Category 5	% of Base		44.65%	47.14%	44.68%	44.68%	44.68%
Firefighters	\$ per Person		0	0	0	0	0
Category 6	% of Base		44.65%	36.31%	35.39%	35.39%	35.39%
Firefighters	\$ per Person		0	0	0	0	0
Category 7	% of Base		35.65%	36.81%	35.11%	35.11%	35.11%
Firefighters	\$ per Person		0	0	0	0	0
Category 8	% of Base		40.90%	39.26%	37.49%	37.49%	37.49%
Firefighters	\$ per Person		0	0	0	0	0
Category 9	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary	\$ per Person		0	0	0	0	0



**Appendix B - Estimated General Fund Expenditures by Type**

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Pension</b>							
Category 1	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 2	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 3	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 4	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 5	% of Base		64.82%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		64.82%	94.35%	94.35%	94.35%	94.35%
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	6,509	10,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	45,084	51,300	53,350	54,684	56,051	57,452
Other	\$ Amount	68,401	114,450	91,950	94,249	96,605	99,020
<b>Capital Outlay</b>							
Other Equipment	\$ Amount	20,809	10,000	45,000	46,125	47,278	48,460
	\$ Amount						
	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Downriver Central Dispatch</b> 302						
Personnel Services	363,832	404,625	425,444	425,444	425,444	425,444
Overtime	30,567	28,000	23,008	23,008	23,008	23,008
Fringes & Other Comp.	128,265	157,361	171,031	175,737	180,584	185,577
Pension	37,743	36,032	43,884	43,884	43,884	43,884
Supplies	661	2,500	2,500	2,563	2,627	2,693
Other Services & Charges	99,458	152,000	160,000	164,000	168,101	172,303
Capital Outlay	0	0	0	0	0	0
	<b>660,526</b>	<b>780,518</b>	<b>825,867</b>	<b>834,636</b>	<b>843,648</b>	<b>852,909</b>

<b>ASSUMPTIONS:</b>		Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Downriver Central Dispatch</b>							
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	1	1	1	1
Dispatchers	Avg. Salary		39,354	40,404	40,404	40,404	40,404
Category 2	# FTE		5	5	5	5	5
Dispatchers	Avg. Salary		37,766	39,987	39,987	39,987	39,987
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		7,770	15,426	15,426	15,426	15,426
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		9.74%	9.49%	9.49%	9.49%	9.49%
Category 2	% of Base		10.15%	9.59%	9.59%	9.59%	9.59%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		60.60%	76.21%	78.50%	80.85%	83.28%
Dispatchers	\$ per Person		0	0	0	0	0
Category 2	% of Base		51.43%	63.06%	64.95%	66.90%	68.91%
Dispatchers	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

**Appendix B - Estimated General Fund Expenditures by Type**

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Central Dispatch		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	1,180	12,000	12,000	12,300	12,608	12,923
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	38,278	80,000	88,000	90,200	92,455	94,766
Personnel Reimburse	\$ Amount	60,000	60,000	60,000	61,500	63,038	64,614
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
	\$ Amount						
<b>Capital Outlay</b>							
Vehicles	\$ Amount			0	0	0	0
Other	\$ Amount			0	0	0	0

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>DPS</b> 448						
Personnel Services	950,925	825,678	806,755	815,255	815,255	815,255
Overtime	73,693	80,000	79,989	81,589	81,589	81,589
Fringes & Other Comp.	395,751	338,170	300,054	312,722	321,797	331,143
Pension	307,572	242,653	327,279	331,419	331,419	331,419
Supplies	6,640	6,300	3,700	3,700	3,700	3,700
Other Services & Charges	1,358,917	1,449,010	1,414,867	1,414,867	1,414,867	1,414,867
Capital Outlay	15,531	36,000	36,000	36,000	36,000	36,000
	<b>3,109,030</b>	<b>2,977,811</b>	<b>2,968,644</b>	<b>2,995,552</b>	<b>3,004,627</b>	<b>3,013,973</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>DPS</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		3	3	3	3	3
Supervisor	Avg. Salary		54,099	54,683	54,683	54,683	54,683
Category 2	# FTE		1	1	1	1	1
Supervisor	Avg. Salary		53,414	53,414	53,414	53,414	53,414
Category 3	# FTE		11	8	8	8	8
Maintenance	Avg. Salary		41,418	41,857	42,695	42,695	42,695
Category 4	# FTE		3	2	2	2	2
Maintenance	Avg. Salary		42,112	45,063	45,964	45,964	45,964
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		28,829	30,306	30,306	30,306	30,306
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		6,895	6,381	6,381	6,381	6,381

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		14.66%	19.11%	19.11%	19.11%	19.11%
Category 4	% of Base		14.42%	17.75%	17.75%	17.75%	17.75%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		42.25%	33.56%	34.57%	35.60%	36.67%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		41.38%	41.36%	42.60%	43.88%	45.20%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		54.08%	47.76%	49.19%	50.67%	52.19%
Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		46.44%	36.60%	37.70%	38.83%	39.99%
Maintenance	\$ per Person		0	0	0	0	0
Category 5	% of Base		68.29%	65.14%	67.09%	69.11%	71.18%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 4	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		41.00%	59.13%	59.13%	59.13%	59.13%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	0.00%	0.00%	0.00%	0.00%

**Appendix B - Estimated General Fund Expenditures by Type**

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	0	500	500	500	500	500
Utilities	\$ Amount	69,432	71,900	70,900	70,900	70,900	70,900
Gasoline & Oil	\$ Amount	550,359	600,000	560,000	560,000	560,000	560,000
Road Salt	\$ Amount	172,133	150,000	150,000	150,000	150,000	150,000
Building Maintenance	\$ Amount	75,958	75,000	80,000	80,000	80,000	80,000
Vehicle/Auto Maint	\$ Amount	181,322	190,000	190,000	190,000	190,000	190,000
Other	\$ Amount	309,714	361,610	363,467	363,467	363,467	363,467
<b>Capital Outlay</b>							
Vehicles	\$ Amount	0	21,000	21,000	21,000	21,000	21,000
Other	\$ Amount	15,531	15,000	15,000	15,000	15,000	15,000

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Downriver Animal Control</b> 303						
Personnel Services			84,682	86,055	86,055	86,055
Overtime			1,999	2,039	2,039	2,039
Fringes & Other Comp.			35,647	37,389	38,474	39,591
Pension			6,868	7,006	7,006	7,006
Supplies			2,500	2,500	2,500	2,500
Other Services & Charges			6,054	6,054	6,054	6,054
Capital Outlay			10,000	10,000	10,000	10,000
	0	0	147,750	151,043	152,128	153,245

<b>ASSUMPTIONS:</b>		Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Downriver Animal Control</b>							
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE			2	2	2	2
Maintenance	Avg. Salary			34,341	35,028	35,028	35,028
Category 2	# FTE			1	1	1	1
Temporary/Part-time	Avg. Salary			16,000	16,000	16,000	16,000
Category 3	# FTE			0	0	0	0
Temporary/Part-time	Avg. Salary			0	0	0	0
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

<b>Overtime:</b>							
Category 1	% of Base		0.00%	2.91%	2.91%	2.91%	2.91%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation:</b>							
Category 1	% of Base		0.00%	50.12%	51.62%	53.17%	54.77%
Maintenance	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0

<b>Pension:</b>							
Category 1	% of Base		0.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies:</b>							
% Growth of Prior Year			0.00%	0.00%	0.00%	0.00%	0.00%

### Appendix B - Estimated General Fund Expenditures by Type

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**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Historical Commission</b> 800						
Personnel Services	100,143	92,779	126,344	126,344	126,344	126,344
Overtime	593	0	0	0	0	0
Fringes & Other Comp.	12,970	19,967	29,320	30,108	30,920	31,756
Pension	5,331	5,618	8,649	8,649	8,649	8,649
Supplies	1,046	1,050	1,550	1,589	1,629	1,670
Other Services & Charges	24,645	30,484	30,484	31,246	32,027	32,829
Capital Outlay	0	0	0	0	0	0
	<b>144,728</b>	<b>149,898</b>	<b>196,347</b>	<b>197,936</b>	<b>199,569</b>	<b>201,248</b>

<b>ASSUMPTIONS:</b>						
<b>Historical Commission</b>						
<b>Personal Services (FTE=Full Time Employees)</b>						
Category 1	# FTE	1	1	1	1	1
Director	Avg. Salary	53,352	56,181	56,181	56,181	56,181
Category 2	# FTE	4	1	1	1	1
Clerical	Avg. Salary	12,244	30,306	30,306	30,306	30,306
Category 3	# FTE		3	3	3	3
Temporary/Part-time	Avg. Salary		13,286	13,286	13,286	13,286

<b>Overtime</b>						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>						
Category 1	% of Base	19.91%	31.77%	32.72%	33.70%	34.72%
Director	\$ per Person	0	0	0	0	0
Category 2	% of Base	7.65%	27.79%	28.62%	29.48%	30.37%
Maintenance	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person					

<b>Pension</b>						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	0.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>						
Auto/Travel/Education	\$ Amount	167	400	400	410	420
Utilities	\$ Amount	16,120	20,775	20,775	21,294	21,826
Other	\$ Amount	8,359	9,309	9,309	9,542	10,026

<b>Capital Outlay</b>						
Masonic Temple	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					



**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Swimming Pool -Rec</b> 755						
Personnel Services	12,620	10,000	11,000	11,000	11,000	11,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	966	765	842	842	842	842
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	2,198	1,900	2,200	2,230	2,261	2,293
Capital Outlay	0	0	0	0	0	0
	<b>15,784</b>	<b>12,665</b>	<b>14,042</b>	<b>14,072</b>	<b>14,103</b>	<b>14,135</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Swimming Pool -Rec</b>							
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		10	10	10	10	10
Director	Avg. Salary		1,100	1,100	1,100	1,100	1,100
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Maintenance	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Utilities	\$ Amount	1,308	1,200	1,200	1,230	1,261	1,293
Other	\$ Amount	890	700	1,000	1,000	1,000	1,000
	\$ Amount						

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Youth Assistance</b> 775						
Personnel Services	30,306	30,306	30,306	30,306	30,306	30,306
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	10,309	9,434	10,158	10,463	10,777	11,100
Pension	3,031	3,031	3,031	3,031	3,031	3,031
Supplies	179	200	200	205	210	215
Other Services & Charges	0	250	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	<b>43,824</b>	<b>43,221</b>	<b>43,945</b>	<b>44,262</b>	<b>44,588</b>	<b>44,923</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Youth Assistance</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 2	# FTE		0	0	0	0	0
Maintenance	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		30.27%	33.52%	34.53%	35.56%	36.63%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	0	150	150	154	158	162
Other	\$ Amount	100	100	100	103	106	109
	\$ Amount	0	0	0	0	0	0
	\$ Amount	0	0	0	0	0	0

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Yack Ice Arena - Rec</b> 756						
Personnel Services	108,997	117,315	117,315	117,315	117,315	117,315
Overtime	1,599	1,500	1,498	1,498	1,498	1,498
Fringes & Other Comp.	26,202	35,850	36,646	37,631	38,646	39,691
Pension	5,081	6,748	6,748	6,748	6,748	6,748
Supplies	930	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	214,085	211,200	218,740	222,351	226,052	229,846
Capital Outlay	32,278	0	0	0	0	0
	<b>389,172</b>	<b>374,113</b>	<b>382,447</b>	<b>387,081</b>	<b>391,835</b>	<b>396,713</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Yack Ice Arena - Rec</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	2	2	2	2
Clerical	Avg. Salary		50,814	44,983	44,983	44,983	44,983
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		5,863	4,984	4,984	4,984	4,984
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		4.92%	2.22%	2.22%	2.22%	2.22%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		39.73%	48.66%	50.12%	51.62%	53.17%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Utilities	\$ Amount	143,483	144,200	144,440	148,051	151,752	155,546
Other	\$ Amount	70,602	67,000	74,300	74,300	74,300	74,300
	\$ Amount						

<b>Capital Outlay</b>							
Other	\$ Amount	32,278	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

# Appendix B - Estimated General Fund Expenditures by Type

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Recreation Department</b> 750						
Personnel Services	357,432	299,829	241,924	241,924	241,924	241,924
Overtime	1,828	2,000	2,002	2,002	2,002	2,002
Fringes & Other Comp.	98,238	60,408	51,184	51,184	51,184	51,184
Pension	21,771	12,844	10,323	10,323	10,323	10,323
Supplies	2,000	2,000	1,500	1,538	1,576	1,615
Other Services & Charges	159,269	146,450	151,160	154,940	158,813	162,784
Capital Outlay	0	0	0	0	0	0
	<b>640,537</b>	<b>523,532</b>	<b>458,093</b>	<b>461,911</b>	<b>465,822</b>	<b>469,832</b>

<b>ASSUMPTIONS:</b>		Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Recreation Department</b>							
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		71,510	35,750	35,750	35,750	35,750
Category 2	# FTE		2	1	1	1	1
Clerical	Avg. Salary		31,871	38,230	38,230	38,230	38,230
Category 3	# FTE		2	2	2	2	2
Recreation Maintenance	Avg. Salary		40,830	43,333	43,333	43,333	43,333
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		7,293	5,147	5,147	5,147	5,147
Category 5	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		3.06%	3.08%	3.08%	3.08%	3.08%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		33.75%	7.65%	7.65%	7.65%	7.65%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		29.09%	26.44%	26.44%	26.44%	26.44%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		35.92%	46.87%	46.87%	46.87%	46.87%
Recreation Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		10.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

**Appendix B - Estimated General Fund Expenditures by Type**

<b>ASSUMPTIONS:</b>		<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>Recreation Department</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	500	0	2,500	2,563	2,627	2,693
Utilities	\$ Amount	35,828	33,000	34,760	35,629	36,520	37,433
SMART Program	\$ Amount	56,563	48,000	55,000	56,375	57,784	59,229
Program Expenses	\$ Amount	18,805	16,950	15,000	15,375	15,759	16,153
Other	\$ Amount	47,574	48,500	43,900	44,998	46,123	47,276
	\$ Amount						
<b>Capital Outlay</b>							
Other	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
805	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Zoning Board of Appeals</b>						
Personnel Services	0	0	0	0	0	0
Overtime	4,057	3,500	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	268	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	4,057	3,843	4,381	4,491	4,604	4,719

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Zoning Board of Appeals</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		0	0	0	0	0
Other/Commiss	Total		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

<b>Capital Outlay</b>							
Tennis Courts	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

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	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
<b>Planning Commission</b>						
Personnel Services	0	0	0	0	0	0
Overtime	3,759	4,000	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	306	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	0	300	100	103	106	109
Other Services & Charges	9,025	9,900	19,900	10,398	10,658	10,924
Capital Outlay	0	0	0	0	0	0
	<b>12,784</b>	<b>14,506</b>	<b>24,306</b>	<b>14,915</b>	<b>15,289</b>	<b>15,671</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Planning Commission</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission		0	0	0	0	0
Other/Commissioners/Bo	Total		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Commission	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>							
Auto/Travel/Education	\$ Amount	625	1,500	1,500	1,538	1,576	1,615
Consultants	\$ Amount	8,400	8,400	18,400	8,400	8,400	8,400
Other	\$ Amount						

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
815						
<b>Building Board of Appeals</b>						
Personnel Services	0	0	0	0	0	0
Overtime	1,681	1,500	1,500	1,538	1,576	1,615
Fringes & Other Comp.	0	115	115	118	121	124
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	<b>1,681</b>	<b>1,690</b>	<b>1,690</b>	<b>1,733</b>	<b>1,776</b>	<b>1,820</b>

<b>ASSUMPTIONS:</b>						
<b>Building Board of Appeals</b>						
<b>Personal Services (FTE=Full Time Employees)</b>						
Category 1	# FTE	0	0	0	0	0
Supervisor	Avg. Salary	0	0	0	0	0
Category 2	# FTE	0	0	0	0	0
Clerical	Avg. Salary	0	0	0	0	0
Category 3	# FTE	0	0	0	0	0
Other/Commiss	Avg. Salary	0	0	0	0	0

<b>Overtime</b>						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Other	\$ per Person	0	0	0	0	0

<b>Pension</b>						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

<b>Other Services &amp; Charges</b>						
Class 1	\$ Amount	0	0	0	0	0
Class 2	\$ Amount					
Class 3	\$ Amount					

<b>Transfers Out</b>						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount	0	0	0	0	0
Project 3	\$ Amount	0	0	0	0	0



**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Election Commission</b>						
Personnel Services	7,275	15,750	18,300	15,750	15,750	15,750
Overtime	2,755	4,000	4,000	4,000	4,000	4,000
Fringes & Other Comp.	48	306	306	306	306	306
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	17,799	19,420	23,279	23,861	24,458	25,069
Capital Outlay	0	0	0	0	0	0
	<b>27,876</b>	<b>39,476</b>	<b>45,885</b>	<b>43,917</b>	<b>44,514</b>	<b>45,125</b>

<b>Civil Service Commission</b>						
Personnel Services	3,850	4,000	3,000	3,000	3,000	3,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	306	230	230	230	230
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	1,504	5,100	2,100	2,153	2,207	2,262
Capital Outlay	0	0	0	0	0	0
	<b>5,354</b>	<b>9,506</b>	<b>5,430</b>	<b>5,486</b>	<b>5,543</b>	<b>5,601</b>

<b>Pension</b>						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,143,713	2,143,713	2,168,400	2,168,400	2,168,400	2,168,400
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	<b>2,143,713</b>	<b>2,143,713</b>	<b>2,168,400</b>	<b>2,168,400</b>	<b>2,168,400</b>	<b>2,168,400</b>

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Election Commission</b> 840						
Personnel Services	7,275	15,750	18,300	15,750	15,750	15,750
Overtime	2,755	4,000	4,000	4,000	4,000	4,000
Fringes & Other Comp.	48	306	306	306	306	306
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	17,799	19,420	23,279	23,861	24,458	25,069
Capital Outlay	0	0	0	0	0	0
	<b>27,876</b>	<b>39,476</b>	<b>45,885</b>	<b>43,917</b>	<b>44,514</b>	<b>45,125</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Election Commission</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	# FTE		130	130	130	130	130
Temporary/Part-time	Avg. Salary		188	121	121	121	121
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		25.40%	25.40%	25.40%	25.40%	25.40%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Class 1	\$ Amount	17,799	19,420	23,279	23,861	24,458	25,069
Class 2	\$ Amount						
Class 3	\$ Amount						

<b>Capital Outlay</b>							
Other	\$ Amount						
	\$ Amount						
	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Civil Service Commission</b> 845						
Personnel Services	3,850	4,000	3,000	3,000	3,000	3,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	306	230	230	230	230
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	1,504	5,100	2,100	2,153	2,207	2,262
Capital Outlay	0	0	0	0	0	0
	<b>5,354</b>	<b>9,506</b>	<b>5,430</b>	<b>5,486</b>	<b>5,543</b>	<b>5,601</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Civil Service Commission</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission	1	1	1	1	1	1
Other/Commissioners/Board	Total	4,000	4,000	3,000	3,000	3,000	3,000
Category 2	# FTE		0	0	0	0	
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Other/Commissioners/Board	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Test Administration	\$ Amount	1,439	5,000	2,100	2,153	2,207	2,262
Other	\$ Amount	66	100	0	0	0	0
	\$ Amount						

<b>Capital Outlay</b>							
Project 1	\$ Amount						
Project 2	\$ Amount						
Project 3	\$ Amount						

**Appendix B - Estimated General Fund Expenditures by Type**

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Pension</b>						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,143,713	2,143,713	2,168,400	2,168,400	2,168,400	2,168,400
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	<b>2,143,713</b>	<b>2,143,713</b>	<b>2,168,400</b>	<b>2,168,400</b>	<b>2,168,400</b>	<b>2,168,400</b>

<b>ASSUMPTIONS:</b>		Actual	Budget	Estimated	Estimated	Estimated	Estimated
<b>Pension</b>		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Personal Services (FTE=Full Time Employees)</b>							
Category 1	Commission		0	0	0	0	0
	Total		0	0	0	0	0
Category 2	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

<b>Overtime</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Fringes &amp; Other Compensation</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

<b>Pension</b>							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

<b>Supplies</b>							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

<b>Other Services &amp; Charges</b>							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

<b>Capital Outlay</b>							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

## Appendix C - CBO Inflation Factors

	2/1/2013	2/1/2014	2/1/2015
	2013-2014	2014-2015	2015-2016
<b>CBO Inflation Factor</b>			
	2.50%	2.50%	2.50%
<b>Wage Rate Increases</b>			
Elected	0.00%	0.00%	0.00%
Director	0.00%	0.00%	0.00%
Supervisor	0.00%	0.00%	0.00%
Clerical	0.00%	0.00%	0.00%
Maintenance	2.00%	0.00%	0.00%
Recreation Maintenance	0.00%	0.00%	0.00%
Firefighters	0.00%	0.00%	0.00%
Lieutenants/Sergeants	0.00%	0.00%	0.00%
Police	0.00%	0.00%	0.00%
Dispatchers	0.00%	0.00%	0.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	0.00%	0.00%	0.00%
<b>Fringes &amp; Other Comp. Increases</b>			
Court	3.00%	3.00%	3.00%
Elected	3.00%	3.00%	3.00%
Director	3.00%	3.00%	3.00%
Supervisor	3.00%	3.00%	3.00%
Clerical	3.00%	3.00%	3.00%
Maintenance	3.00%	3.00%	3.00%
Building	3.00%	3.00%	3.00%
Firefighters	3.00%	3.00%	3.00%
Lieutenants/Sergeants	3.00%	3.00%	3.00%
Police	3.00%	3.00%	3.00%
Dispatchers	3.00%	3.00%	3.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	3.00%	3.00%	3.00%
<b>Pension Increases</b>			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
<b>Retiree Health Care Increases</b>			
Retiree Health Care Insurance	0.00%	0.00%	0.00%
<b>GF Reimbursement Increases</b>			
GF Reimbursements	0.00%	0.00%	0.00%
<b>Licenses &amp; Permits Increases</b>			
Licenses & Permits (451)	0.00%	0.00%	0.00%
Licenses (461)	0.00%	0.00%	0.00%
Permits - Other (471)	0.00%	0.00%	0.00%
Permits - Building (471)	0.00%	0.00%	0.00%
<b>Service Charges &amp; Fee Increases</b>			
Service Charges & Fees	0.00%	0.00%	0.00%