

City of Wyandotte 5-Year Financial Forecast General Fund

September, 2013

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CITY OF WYANDOTTE FIVE YEAR FINANCIAL MODEL – GENERAL FUND TABLE OF CONTENTS

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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 both constitutional revenue sharing and potential EVIP revenue. State revenue was assumed to be constant at the projected 2014 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 which resulted in a loss of 40% of the City's tax base since 2006. The reduction in property values appears to be stabilizing with the current year loss of approximately 2.50% being the smallest in recent years. 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 remain constant for the last three (3) projected years of this model. The projected 2014 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 INFORMATON

- Historical data for fiscal year 2012 was taken from the City's audited financial statement.
- The 2013 projections represent the amended budget adopted by Council through July 22, 2013.
- The 2014 projections represent the budget adopted by the City Council on September 16, 2013.

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 2013.
- b. Assumed no change in the City's taxable value over the timeframe of the model.
- c. Assumed each annual Headlee reduction equal to the July 2013 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 2014 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. It is also anticipated that some principal of the Endowment Reserve may also be used. See Appendix D for additional information on this assumption.
- 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 0% Loss in Taxable Value (2015FY - 2017FY) NO NSP Activity

	Actual 2011-2012	Budget 2012-2013	Estimated	Estimated	Estimated	Estimated
evenue Category	2037-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Property Taxes	9,711,206	9,261,577	8.873.685	8,180,895	0.400.005 T	0.400.00
Penalties & Interest	119,563	120,000	120,000	123.000	8,180,895	8,180,89
Business Licenses & Permits:	431,722	406,600	413,050	413,050	126,075 413,050	129,22° 413,05
State Shared Revenue:	2,634,797	2,623,252	2.688.944	2.688.944	2,688,944	2,688,94
Grant Revenue	49,000	145,326	287,253	294,434	154,578	2,000,94
Charges for Services & Fees	4,914,771	5.025.510	5.394,171	5,394,171	5,394,171	5,394,17
Miscellaneous (including Transfers In)	3,403,165	3,886,360	3,720,124	3,758,642	3,798,123	3,838,59
Missellaneous (moduling Transfers III)	21,264,224	21,468,625	21,497,227	20,853,136	20,755,836	20,644,87
			······································			
xpenditure Category					T	
Mayor and Council	116,294	135,117	115,125	116,529	117,970	119,45
District Court	904,249	996,325	953,679	961,315	969,157	977,21
Financial Services	475,958	571,917	580,488	584,430	588,488	592,66
Information Technology	115,367	116,299	117,586	118,381	119,200	120,04
General Government Administration	1,309,501	1,376,500	1,290,615	1,322,881	1,355,954	1,389,88
Clerk	253,284	262,120	266,061	267,934	269,858	271,83
Assessor	156,041	172,191	397,510	405,808	414,316	423,04
Treasurer	124,054	137,409	130,290	131,446	132,630	133,84
Police Department	5,283,334	4,872,239	4,860,685	4,898,360	4,937,211	4,977,15
Civil Defense	1,857	7,938	6,600	6,728	6,858	6,99
Downriver Central Dispatch	730,566	825,867	873,166	882,290	891,668	901.30
Downriver Animal Control	28.992	170,307	181,921	182,985	184,081	185,2
Fire Department	3,189,908	3,337,856	3,632,409	3,659,343	3,567,570	3,574,70
Engineering and Building	1,008,287	1,081,917	1,096,601	1,105,706	1,115,064	1,124,68
DPS	2,672,197	3,018,835	2,919,961	2,928,303	2,936,896	2,945,74
Recreation Department	504,796	524,329	475,446	479,163	482,973	486,87
Swimming Pool -Rec	11,376	14,042	13,642	13,670	13,698	13,72
Yack Ice Arena - Rec	395,481	382,447	352,323	356,723	361,236	365,86
Youth Assistance	43,043	43,945	43,982	44,300	44,627	44,96
Historical Commission	138,922	204,100	205,748	207,386	209,070	210,80
Zoning Board of Appeals	3,306	4,381	4,381	4,491	4,604	4.71
Planning Commission	12,713	24,306	24,306	14,915	15,289	15,67
Building Board of Appeals	766	1,690	1.690	1,733		
Election Commission	43,028	45,885	29.805	30,321	1,776	1,82
					30,850	31,39
Civil Service Commission	4,385	5,430	6,430	6,511	6,593	6,67
Retiree Health Care Insurance	2,143,713	2,168,400	2,300,000	2,300,000	2,300,000	2,300,00
Pension Operating Transfers	0	0 000 242	0 004 070	757 507	757.507	757.50
Operating Transfers	1,413,690	996,312	801,872	757,587	757,587	757,58
	21,085,105	21,498,104	21,682,322	21,789,239	21,835,224	21,983,84
cess of Revenue Over						

Beginning Fund Balance	2,031,787					
A 1994 A 199	2,031,707	2,210,906	2,181,426	1,996,331	1,060,228	(19,160)
Total Revenue	21,264,224	21,468,625	21,497,227	20,853,136	20,755,836	20,644,878
Total Expenditures	21,085,105	21,498,104	21,682,322	21,789,239	21,835,224	21,983,842
Excess of Revenue Over (Under) Expenditures	179,119	(29,480)	(185,095)	(936,103)	(1,079,388)	(1,338,964)

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	2,210,906	2,181,426	1,996,331	1,060,228	(19,160)	(1,358,124)
Total Unreserved Fund Balance	2,210,906	2,181,426	1,996,331	1,060,228	(19,160)	(1,358,124)
Total Fund Balance	2,210,906	2,181,426	1,996,331	1,060,228	(19,160)	(1,358,124)
Ending Fund Balance as a						
Percent of Current Year						
expenditures	10.49%	10.15%	9.21%	4.87%	-0.09%	-6.18%

Appendix A - Estimated General Fund Revenue by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2018-2017
evenue Category						
Property Taxes						
Tax Levies	9,280,121	8,885,451	8,521,855	7,829,065	7,829,065	7,829,065
Special Levies	98,793	35,000	35,000	35,000	35,000	35,000
Administrative Fee	332,291	341,126	316,830	316,830	316,830	316,830
Total Property Taxes	9,711,206	9,261,577	8,873,685	8,180,895	8,180,895	8,180,895
Penalties & Interest	119,563	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:						
License & Permits (451)	35,983	42,000	40,550	40,550	40,550	40,550
Licenses (461)	12,935	15,600	15,500	15,500	15,500	15,500
Permits - Other (471)	162,847	149,000	157,000	157,000	157,000	157,000
Permits - Building (471)	219,957	200,000	200,000	200,000	200,000	200,000
Total Business Licenses & Permits	431,722	406,600	413,050	413,050	413,050	413,050
State Shared Revenue:						
State Shared Revenue	2,605,393	2,595,252	2,659,944	2,659,944	2,659,944	2,659,944
Liquor Licenses	29,404	28,000	29,000	29,000	29,000	29,000
Miscellaneous Grant Revenue	49,000	145,326	287,253	294,434	154,578	
Total State Shared Revenue	2,683,797	2,768,578	2,976,197	2,983,378	2,843,522	2,688,944
Charges for Services & Fees	4,914,771	5,025,510	5,394,171	5,394,171	5,394,171	5,394,171
Miscellaneous:						
Major Roads	343,000	433,000	433,000	433,000	433,000	433,000
Local Roads	285,000	433,000	433,000	433,000	433,000	433,000
District Court	1,439,780	1,590,724	1,490,724	1,527,992	1,566,192	1,605,347
Investment Income	26,714	50,000	50,000	51,250	52,531	53,844
Other	1,308,671	1,379,636	1,313,400	1,313,400	1,313,400	1,313,400
Total Miscellaneous	3,403,165	3,886,360	3,720,124	3,758,642	3,798,123	3,838,591
	21,264,224	21,468,625	21,497,227	20.853.136	20.755.836	20.644.878

Appendix A - Estimated General Fund Revenue by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Proposal A Limits:						
Assessment Cap Inflation Rate			0.0%	2.5%	2.5%	2.5%
Percent Increase in Real Property SEV		64 AUG554 35	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%	0.0%	0.0%	0.0%
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%
PROPERTY TAX TV ESTIMATION			I			
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	10	10	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	610,907,900	572,322,129	557,643,388	557,643,388	557,643,388	557,643,388
TIFA and DDA capture	(203,585,917)	(196,079,027)	(187,069,052)	(187,069,052)	(187,069,052)	(187,069,052)
Taxable Value	407,321,983	376,243,102	370,574,336	370,574,336	370,574,336	370,574,336
Headlee Rollback Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Millage Rate:		0.1800-01				
Operating - General Fund	13.8038	13.8038	13.8038	12.0538	12.0538	12.0538
Debt Millage	2.5166	2.5166	2.5166	2.5166	2,5166	2,5166
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	16.3204	16.3204	16.3204	14.5704	14.5704	14.5704
Amount of Property Tax Levy:						
Operating - General Fund	\$5,622,591	\$5,193,585	\$5,115,334	\$4,466,829	\$4,466,829	\$4,466,829
Debt Millage	1.025.067	946.853	976.872	932.587	932,587	932.587
Downriver Sewage Disposal System Debt	1,025,067	940,653	9/6,8/2	932,567	932,587	932,587
Miscellaneous	548,041	386,427	199,540	199,540	199,540	199.540
TOTAL PROPERTY TAXES LEVIED	\$7,195,699	\$6,526,865	\$6,291,746	\$5,598,956	\$5,598,956	\$5,598,956
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	2,330,837	2,341,326	2,230,109	2,230,109	2,230,109	2,230,109
TOTAL TAX REVENUE	9,526,536	8,868,191	8,521,855	7,829,065	7,829,065	7,829,065

TIFA, LDFA AND DDA TAXABLE VALUES						
9	Actual 2011-2012	Budget 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2016-2017
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taxable Value						
TIFA District;						
Total District	333,924,607	327,270,563	318,804,110	318,804,110	318,804,110	318,804,110
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	177,625,197	170,971,153	162,504,700	162,504,700	162,504,700	162,504,700
Downtown Development Authority:						
Total District	47,691,293	46,838,447	46,294,925	46,294,925	46,294,925	46,294,925
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	25,960,720	25,107,874	24,564,352	24,564,352	24,564,352	24,564,352
Total	\$203,585,917	\$196,079,027	\$187,069,052	\$187,069,052	\$187,069,052	\$187,069,052

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Mayor and Council	100					
Personnel Services	61,787	61,787	58,230	58,230	58,230	58,230
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	17,413	19,206	24,492	25,181	25,890	26,621
Pension	12,963	24,709	3,823	3,823	3,823	3,823
Supplies	1,221	1,515	1,680	1,722	1,765	1,809
Other Services & Charges	22,911	27,900	26,900	27,573	28,262	28,969
Capital Outlay	0	0	0	0	0	0
	116,294	135,117	115,125	116,529	117,970	119,452

Capital Outlay		0	0	0	0	0	0
		116,294	135,117	115,125	116,529	117,970	119,452
							
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Mayor and Council		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE≠F:							
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	38,230	38,230	38,230	38,230
Category 4	Comm. Devel.	1 04 10,000 4,100 00,0	0	0	0	0	C
Supervisor	Avg. Salary		0	-	0	0	0
Overtime							
Category 1	% of Base		0.00%	0.00%			
Category 2	% of Base		0.00%	0.00%			
Category 3	% of Base	1 18 18	0.00%	0.00%			
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensa	tion						
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	C
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		42.30%	60.06%	61.86%	63.72%	65.63%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base	V. V	0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
				190000 - 100101			0
Pension							
Category 1	% of Base		0.00%	0.00%			
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		59.13%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
West Juris Bernard		40					
Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	3,750	3,750	3,844	3,940	4,039
Utilities	\$ Amount	393	480	480	492	504	517
Other	\$ Amount	22,518	23,670	22,670	23,237	23,818	24,413
						- Million All Control	
Capital Outlay							
	\$ Amount		0	0	0	0	0
Chairs							
Chairs	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
District Court	136					
Personnel Services	551,691	571,803	559,242	559,242	559,242	559,242
Overtime	352	3,189	3,200	3,200	3,200	3,200
Fringes & Other Comp.	128,834	155,370	140,740	144,051	147,460	150,972
Pension	59,195	66,378	48,957	48,957	48,957	48,957
Supplies	10,178	8,700	8,200	8,405	8,615	8,830
Other Services & Charges	118,119	160,820	164,770	168,890	173,113	177,441
Capital Outlay	35,879	30,065	28,570	28,570	28,570	28,570
	904,249	996,325	953,679	961,315	969,157	977,212

Category 2			904,249	996,325	953,679	961,315	969,157	977,212
District Court								
Personal Services (FTE=Full Time Employees)	110T T T T T 110 L 10 C T 11 C T C							
Category 1		ull Time Employ						
Celerical Total 38,927 37,374 37,375 36,379 37,374 45,774			1	6	7	7	7	7
Category 2		Total						37,374
Celegory 3	11000000000000					1	1	1
Category 3		Total		36,379	36.379	36,379	36.379	36,379
Elected	Category 3							1
Category 4		Total		45 724	45 724		45 724	45,724
Temporary Part-time		1.5.	1					16
Category 1		Total						13,470
Category 1	ADICHESIONACIONACIONACIO							
Category 2						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Category 3								1.229
Category 4 % of Base 0.00% 0.00% 0.00% 0.00% Fringes & Other Compensation Category 1 % of Base 39.51% 37.70% 38.83% 39.99% 41.11 Clerical \$ per Person 0 0 0 0 0 0 Category 2 % of Base 37.58% 21.51% 22.15% 22.82% 23.50 Clerical \$ per Person 0<					4			0.00%
Category 1						177.00.00		0.00%
Category 1	Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 1	Fringes & Other Compensa	ition						
Clerical Sper Person O O O O			T	39.51%	37.70%	38.83%	39,99%	41.199
Category 2 % of Base 37.58% 21.51% 22.15% 22.82% 23.50 Clerical \$ per Person 0 0 0 0 0 0 Category 3 % of Base 13.44% 8.53% 8.79% 9.05% 9.32 Elected \$ per Person 0		\$ per Person					0	C
Clerical \$ per Person 0 0 0 0 0 0 0 0 0				37 58%	21.51%			23.50%
Category 3 % of Base 13.44% 8.53% 8.79% 9.05% 9.32 Elected \$ per Person 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 14.10% <						929000 00000		0
Elected						V=11		9.32%
Category 4		\$ per Person		0				0
Temporary/Part-time				13 47%				14.10%
Category 1 % of Base 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 62.66%	Temporary/Part-time							0
Category 1 % of Base 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 62.66%								
Category 2 % of Base 59.13% 62.66% 62.68% 62.08% 0.00% </td <td></td> <td>1 0/ - (D</td> <td></td> <td>40.000</td> <td>10.000</td> <td>10.000</td> <td>40.000</td> <td>40.000</td>		1 0/ - (D		40.000	10.000	10.000	40.000	40.000
Category 3 % of Base 0.00%								
Category 4 % of Base 0.00% 0.00% 0.00% 0.00% Supplies % Growth of Prior Year 0.00% 2.50% 2.50% 2.50% Other Services & Charges Auto/Travel/Education \$ Amount 2.546 4,000 4,000 4,100 4,203 4,30 Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay Vehicles \$ Amount 0 0 0 0 0								
Supplies								
% Growth of Prior Year 0.00% 2.50% 2.50% Other Services & Charges Auto/Travel/Education \$ Amount 2,546 4,000 4,000 4,100 4,203 4,30 Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay Vehicles \$ Amount 0 0 0 0 0	Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Other Services & Charges Auto/Travel/Education \$ Amount 2,546 4,000 4,000 4,100 4,203 4,30 Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay Vehicles \$ Amount 0 0 0 0 0	Supplies							
Auto/Travel/Education \$ Amount 2,546 4,000 4,000 4,100 4,203 4,303 Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay Vehicles \$ Amount 0 0 0 0 0	% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Auto/Travel/Education \$ Amount 2,546 4,000 4,000 4,100 4,203 4,303 Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay Vehicles \$ Amount 0 0 0 0 0	Other Services & Charges					***************************************		
Utilities \$ Amount 2,404 1,950 1,950 1,999 2,049 2,10 Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay: Vehicles \$ Amount 0 0 0 0 0		\$ Amount	2.546	4.000	4.000	4.100	4.203	4,308
Professional Fees \$ Amount 51,088 91,935 96,435 98,846 101,317 103,85 Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay: Vehicles \$ Amount 0 0 0 0 0								2,100
Other \$ Amount 62,081 62,935 62,385 63,945 65,544 67,18 Capital Outlay: Vehicles \$ Amount 0 0 0 0 0								103,850
Vehicles \$ Amount 0 0 0 0 0	1, 121222222222			10000				67,183
Vehicles \$ Amount 0 0 0 0 0								
Office Equipment \$ Amount 35,879 30,065 28,570 28,570 28,570 28,570								0
	Office Equipment	\$ Amount	35,879	30,065	28,570	28,570	28,570	28,570

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated 2015-2016	Estimated 2016-2017
172	2011-2012	2012-2013	2013-2014	2014-2015		
Financial Services						
Personnel Services	302,357	370,124	370,124	370,124	370,124	370,124
Overtime	0	2,001	2,000	2,000	2,000	2,000
Fringes & Other Comp.	98,555	103,484	107,673	111,214	114,862	118,619
Pension	62,314	81,308	84,691	84,691	84,691	84,691
Supplies	0	0	0	0	0	0
Other Services & Charges	12,732	15,000	16,000	16,401	16,811	17,231
Capital Outlay	0	0	0	0	0	0
	475,958	571,917	580,488	584,430	588,488	592,665

Capital Outlay		475,958	571,917	0 580,488	584,430	588,488	
		475,958	571,917	580,488	584,430	588,488	
							592,6
SSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
inancial Services	2000	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
ersonal Services (FTE=Ful	l Time Employ	ees)					
Category 1	# FTE		3	3	3	3	
Director	Avg. Salary		86,881	86,881	86,881	86,881	86,8
Category 2	#FTE		3	3	3	3	11.00
Clerical	Avg. Salary		39,936	39,936	39,936	39,936	39,9
Category 3	#FTE		0	0	0	0	
Clerical	Avg. Salary		0	-	0	0	
Category 4	#FTE		3	3	3	3	
Temporary/Part-Time	Avg. Salary		11,371	11,371	11,371	11,371	11,3
Category 5	#FTE	treasury	1	1	1	1	
Temporary/Part-Time	Avg. Salary	allocation	(44,441)	(44,441)	(44,441)	(44,441)	(44,4
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(1.1,1.1.)	(,/)	(,)	, , , ,	()
Overtime							
Category 1	% of Base	T	0.00%	0.00%	0.00%	0.00%	0.0
Category 2	% of Base		1.67%	1.67%	1.67%	1.67%	1.6
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.0
					400000000000000	0.00%	
Category 4	% of Base		0.00%	0.00%	0.00%		0.0
					0.00%	0.00%	0.0
Category 5 ringes & Other Compensati Category 1	% of Base on % of Base		28.39%	0.00% 30.56%	31.48%	32.42%	33.0
ringes & Other Compensati Category 1 Director	on % of Base \$ per Person		28.39% 0	30.56% 0	31.48% 0	32.42% 0	
ringes & Other Compensati Category 1 Director Category 2	on % of Base \$ per Person % of Base		28.39% 0 33.15%	30.56% 0 32.05%	31.48% 0 33.01%	32.42% 0 34.00%	
ringes & Other Compensation Category 1 Director Category 2 Clerical	on % of Base \$ per Person % of Base \$ per Person		28.39% 0 33.15%	30.56% 0 32.05% 0	31.48% 0 33.01% 0	32.42% 0 34.00% 0	35.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3	% of Base \$ per Person % of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00%	30.56% 0 32.05% 0 0.00%	31.48% 0 33.01% 0 0.00%	32.42% 0 34.00% 0 0.00%	35.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3 Clerical	% of Base \$ per Person % of Base \$ per Person % of Base \$ per Person		28.39% 0 33.15% 0 0.00%	30.56% 0 32.05% 0 0.00%	31.48% 0 33.01% 0 0.00%	32.42% 0 34.00% 0 0.00%	35.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4	% of Base \$ per Person % of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00%	30.56% 0 32.05% 0 0.00%	31.48% 0 33.01% 0 0.00%	32.42% 0 34.00% 0 0.00% 0 7.65%	35.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3 Clerical	% of Base \$ per Person % of Base \$ per Person % of Base \$ per Person		28.39% 0 33.15% 0 0.00% 0 7.65%	30.56% 0 32.05% 0 0.00% 0 7.65%	31.48% 0 33.01% 0 0.00% 0 7.65%	32.42% 0 34.00% 0 0 0.00% 0 7.65%	35.0 0.0 7.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4	% of Base \$ per Person % of Base \$ per Person % of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65%	30.56% 0 32.05% 0 0.00% 0 7.65%	31.48% 0 33.01% 0 0.00% 0	32.42% 0 34.00% 0 0.00% 0 7.65%	35.0 0.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65%	30.56% 0 32.05% 0 0.00% 0 7.65%	31.48% 0 33.01% 0 0.00% 0 7.65%	32.42% 0 34.00% 0 0 0.00% 0 7.65%	35.0 0.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21%	35.0 0.0 7.0
ringes & Other Compensati Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21%	35.0 0.0
ringes & Other Compensati Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21%	35.0 0.0 7.0 29.1
ringes & Other Compensati Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21%	35.0 0.0 7.6 29.1
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 1 Category 1 Category 2	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0	35.0 0.0 7.0 29.1 10.0 62.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 2 Category 2 Category 3	% of Base \$ per Person % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0	35.0 0.0 7.0 29.1 10.0 62.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 2 Category 3 Category 4	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	35.0 7.6 29.2 10.0 62.6 0.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 2 Category 2 Category 3	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	33.3 35.0 0.0 7.6 29.2 10.0 62.6 0.0 37.0
category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 2 Category 3 Category 4 Category 5 Category 5 Category 5 Category 1 Category 2 Category 3 Category 4 Category 5	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	35.0 7.6 29.2 10.0 62.6 0.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 2 Category 2 Category 3 Category 3 Category 4 Category 5	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 37.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	35.0 0.0 7.6 29.2 10.0 62.6 0.0 37.0
category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 2 Category 3 Category 4 Category 5 Category 5 Category 5 Category 1 Category 2 Category 3 Category 4 Category 5	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00%	35.0 0.0 7.6 29.2 10.0 62.6 0.0 37.0
Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 2 Category 3 Category 5	% of Base \$ per Person % of Base % of Base % of Base % of Base		28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 37.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	35.0 0.0 7.6 29.2 10.0 62.6 0.0 37.0
ringes & Other Compensation Category 1 Director Category 2 Clerical Category 3 Clerical Category 4 Temporary/Part-Time Category 5 Temporary/Part-Time Category 1 Category 1 Category 1 Category 2 Category 2 Category 3 Category 3 Category 4 Category 5	% of Base \$ per Person % of Base % of Base % of Base % of Base	3,482	28.39% 0 33.15% 0 0.00% 0 7.65% 0 28.89% 0 10.00% 59.13% 0.00% 0.00%	30.56% 0 32.05% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 37.00%	31.48% 0 33.01% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	32.42% 0 34.00% 0 0.00% 0 7.65% 0 29.21% 0 10.00% 62.66% 0.00% 0.00% 37.00%	35.0 7.6 29.2 10.0 62.6 0.0

Project 1

\$ Amount

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated	
177	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Information Technology							
Personnel Services	82,805	82,805	82,805	82,805	82,805	82,805	
Overtime	0	0	0	0	0	0	
Fringes & Other Comp.	24,281	25,214	26,501	27,296	28,115	28,959	
Pension	8,280	8,280	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	
	115,367	116,299	117,586	118,381	119,200	120,044	

		115,367	116,299	117,586	118,381	119,200	120,044
				30000-00-00-00-000			
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Information Technolog	ay .	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FT	E=Full Time I	mployees)					
Category 1	# FTE	T	1	1	1	1	1
Director	Avg. Salary		82,805	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-tir	Avg. Salary		0	0	0	0	0
Overtime							
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%
Fringes & Other Comp	ensation						
Category 1	% of Base	I	30.45%	32.00%	32.96%	33.95%	34.97%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

inges & Other Comp	ensation					
Category 1	% of Base	30.45%	32.00%	32.96%	33.95%	34.97%
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-tir	\$ per Person	0	0	0	0	0

ension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%1	2.50%

er Services & Ch	narges						
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

Capital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
	200	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
General Government Administ	ration						
Personnel Services		0	0	0	0	0	
Overtime		0	0	0	0	0	
Fringes & Other Comp.		0	0	0	0	0	
Pension		0	0	0	0	0	
Supplies		10,281	10,000	10,000	10,250	10,506	10,76
Other Services & Charges		1,299,220	1,366,500	1,280,615	1,312,631	1,345,448	1,379,08
Capital Outlay		0	0	0	0	0	
		1,309,501	1,376,500	1,290,615	1,322,881	1,355,954	1,389,88
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated		Estimated
General Government Administ		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Full T							
Category 1	# FTE						
Supervisor	Avg. Salary			-	0	0	
Category 2	# FTE						
Clerical	Avg. Salary			-	0	0	
Category 3	# FTE						
Temporary/Part-time	Avg. Salary			<u> </u>	0	0	
Overtime							
Category 1	% of Base						
Category 2	% of Base						
Category 3	% of Base			101 1000			
<u> </u>					<u> </u>		
ringes & Other Compensation							
Category 1	% of Base						
	\$ per Person						
Category 2	% of Base						
	\$ per Person				1		
Category 3	% of Base						***************************************
	\$ per Person						
ension .							
Category 1	% of Base				100		
Category 2	% of Base						(XXXX)1
Category 3	% of Base						
							V
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50

Professional Fees	\$ Amount	246,851	272,500	272,500	279,313	286,296	293,453
Utilities	\$ Amount	672,291	675,000	587,115	601,793	616,838	632,259
Ins & Casulty	\$ Amount	274,603	305,000	305,000	312,625	320,441	328,452
Other	\$ Amount	105,474	114,000	116,000	118,900	121,873	124,920
	\$ Amount	0	0	0	0	0	1

Capital Outlay							
Computer Services	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						W 71-700
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Clerk	215					
Personnel Services	144,726	144,726	144,726	144,726	144,726	144,726
Overtime	386	502	502	502	502	502
Fringes & Other Comp.	40,258	37,664	38,971	40,140	41,344	42,584
Pension	46,181	51,128	53,762	53,762	53,762	53,762
Supplies	1,946	7,500	7,500	7,688	7,880	8,077
Other Services & Charges	19,786	20,600	20,600	21,116	21,644	22,185
Capital Outlay	0	0	0	0	0	0
	253,284	262,120	266,061	267,934	269,858	271,836

Capital Outlay		0	0	0	0	0	0
		253,284	262,120	266,061	267,934	269,858	271,836
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Clerk		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Fu	ill Time Employ	rees)					
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
Overtime					200000000000		
Category 1	% of Base	::::::::::::::::::::::::::::::::::::::	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.67%		0.67%		
Category 3	% of Base		0.00%	0.00%	0.00%		
Category 3	70 UI Dase		0.00%	0.0076	0.00%	0.00%	0.007
Fringes & Other Compensa	tion						
Category 1	% of Base	I	27.04%	28.85%	29.72%	30.61%	31.53%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		25.07%	25.12%	25.87%	26.65%	27.45%
Supervisor	\$ per Person		0	. 0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
outogory o	\$ per Person		0	0	0	0	0
Pension							
Category 1	% of Base		10.00%		10.00%		10.00%
Category 2	% of Base		59.13%	62.66%	62.66%		62.66%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges		enina animana					
Auto/Travel/Education	S Amount	J 500	500	500	513	526	539
Other	\$ Amount	19,286	20,100	20,100	20,603	21,118	21,646
Capital Outlay							
Office Equipment				^	0	0	0
Onice Equipment	\$ Amount	0	0	0	0		U

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Assessor	209					
Personnel Services	68,381	66,273	47,021	47,021	47,021	47,021
Overtime		501	399	399	399	399
Fringes & Other Comp.	40,315	37,743	24,665	25,405	26,167	26,952
Pension	32,310	37,034	23,144	23,144	23,144	23,144
Supplies	588	600	3,600	3,690	3,782	3,877
Other Services & Charges	10,542	25,695	291,571	298,861	306,333	313,992
Capital Outlay	3,906	4,345	7,110	7,288	7,470	7,657
9 W W23RC	156,041	172,191	397,510	405,808	414,316	423,042

ASSUMPTIONS: Assessor	5 18 (0.310)		4,345	7,110	7,288	7,470	
		156,041	172,191	397,510	405,808	414,316	423,042
Annanar	-	Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=F∟	ill Time Employ	rees)					
Category 1	Commission		1	11_	11_	1	
Elected	Total	11 17	31,252	12,000	12,000	12,000	12,000
Category 2	# FTE		1	1	11_	11_	
Clerical	Avg. Salary		35,021	35,021	35,021	35,021	35,02
Category 3	# FTE		0	0	0	0	1
Temporary/Part-time	Avg. Salary		0	0	0	0	
Overtime							
Category 1	% of Base	T	0.00%	0.00%	0.00%	0.00%	0.00
Category 2	% of Base		1.43%	1.14%	1.14%	1.14%	1.14
Category 3	% of Base		0.00%		0.00%		
Fringes & Other Compensa							
Category 1	% of Base		71.06%		61.71%		65.47
Elected	\$ per Person		0	0	0	0	
Category 2	% of Base		44.36%	49.90%	51.40%	52.94%	54.53
Clerical	\$ per Person		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	
Pension							
Category 1	% of Base		52.24%	10.00%	10.00%	10,00%	10.00
Category 2	% of Base		59.13%	62.66%	62.66%	62.66%	62.66
Category 3	% of Base		0.00%		0.00%	0.00%	
			*****	**************			
Supplies				0.000	0.500	2.50%	0.50
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50
The state of the s							
Other Services & Charges	\$ Amount	500	2,500	4,100	4,203	4,308	4,41
Other Services & Charges Auto/Travel/Education		1,925	13,800	260,000	266,500	273,163	279,99
	\$ Amount		0.205	27,471	28,158	00.000	20.50
Auto/Travel/Education	\$ Amount \$ Amount	8,118	9,395	27,471	20,100	28,862	29,58
Auto/Travel/Education Contractual Services Other		8,118	9,395	27,471	28,138	28,862	29,58
Auto/Travel/Education Contractual Services Other Capital Outlay	\$ Amount						
Auto/Travel/Education Contractual Services Other		2,500 1,406	2,500 1,845	6,210 900	6,365 923	6,524	29,584 6,687 970

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Treasurer	253	la extendit mass	70 30 30 W			30 40
Personnel Services	69,115	59,893	53,832	53,832	53,832	53,832
Overtime	8	501	501	501	501	501
Fringes & Other Comp.	11,485	15,610	14,212	14,234	14,257	14,280
Pension	13,293	16,205	16,445	16,445	16,445	16,445
Supplies	510	2,000	1,500	1,538	1,576	1,615
Other Services & Charges	29,643	42,200	42,800	43,871	44,968	46,092
Capital Outlay	0	1,000	1,000	1,025	1,051	1,077
	124,054	137,409	130,290	131,446	132,630	133,842

Other Services & Charg	C3	29,043	42,200	42,000	43,071	44,500	40,092
Capital Outlay		0	1,000	1,000	1,025	1,051	1,077
		124,054	137,409	130,290	131,446	132,630	133,842
							,,, , , , , , , , , , , , , , , , , ,
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Treasurer		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Fu	ill Time Employ	ees)					
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	
Supervisor	Avg. Salary		0	-	0	0	(
Category 3	#FTE		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	
Temporary/Part-time	Avg. Salary	allocations	8,865	7,653	7,653	7,653	7,653
Overtime							
Category 1	% of Base	T	0.00%	0.00%	0.00%	0.00%	0.00
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	V
Category 3	% of Base		0.00%	0.00%		0.00%	
Category 4	% of Base	 	1.13%	1.31%	(10) (10) (10)	1.31%	
Category 4	70 OI Dasc		1.1070	1.5170	1.0170	1.0170	1.01
Fringes & Other Compensa	e de la companie de			concenences			
		<u> </u>	7.050	7.050/	7.050/	7.050/	7.00
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65
Elected	\$ per Person		0	0	0	0	(
Category 2	% of Base		0.00%	0.00%		0.00%	
Supervisor	\$ per Person		0	0		0	(
Category 3	% of Base		7.65%	7.65%	7.88%	8.12%	
Clerical	\$ per Person		0	0	0	0	(
Category 4	% of Base		32.53%	34.03%	34.03%	34.03%	
Temporary/Part-Time	\$ per Person		0	0	0	0	
Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	
Category 2	% of Base		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		36.56%	42.98%	42.98%	42.98%	42.989
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50
Other Services & Charges							
Auto/Travel/Education	\$ Amount	341	1,200	1,300	1,333	1,366	1,400
Postage	\$ Amount	20,208	30,000	30,000	30,750	31,519	32,307
Other	\$ Amount	9,094	11,000	11,500	11,788	12,083	12,385
Oulei	Ψ Λιπουπι	3,054	11,000	11,300	11,700	12,000	12,000
Capital Outlay				namentamente			
	I & Amount	l 0	1,000	1.000	1,025	1,051	1,077
Office Equipment	\$ Amount	l	1,000	1,000	1,025	1,031	1,077
Project 2	\$ Amount						
Project 3	\$ Amount			I		I	I .

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Police Department	301					
Personnel Services	2,620,544	2,285,172	2,226,449	2,226,449	2,226,449	2,226,449
Overtime	199,216	102,000	102,000	102,000	102,000	102,000
Fringes & Other Comp.	827,767	819,630	796,500	820,299	844,813	870,061
Pension	1,226,921	1,071,411	1,176,130	1,176,130	1,176,130	1,176,130
Supplies	4,022	4,605	4,605	4,605	4,720	4,838
Other Services & Charges	361,348	534,921	476,501	488,414	500,625	513,142
Capital Outlay	43,516	54,500	78,500	80,463	82,474	84,536
	5,283,334	4,872,239	4,860,685	4,898,360	4,937,211	4,977,156

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Police Department		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services: (FTE=Fu	Il Time Employe	es)					
Category 1	#FTE		1	1	1	1	1
Director	Avg. Salary		95,014	95,014	95,014	95,014	95,014
Category 2	# FTE	100	1	1	1	1	1
Director	Avg. Salary		79,426	79,426	79,426	79,426	79,426
Category 3	# FTE		4	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		72,436	72,436	72,436	72,436	72,436
Category 4	#FTE		3	4	4	4	4
Lieutenants/Sergeants	Avg. Salary		66,890	51,946	51,946	51,946	51,946
Category 5	#FTE		1	1	1	1	1
Lieutenants/Sergeants	Avg. Salary		66,890	66,890	66,890	66,890	66,890
Category 6	#FTE		3	3	3	3	3
Police	Avg. Salary		65,651	65,651	65,651	65,651	65,651
Category 7	# FTE		4	4	4	4	4
Police	Avg. Salary		59,776	59,776	59,776	59,776	59,776
Category 8	# FTE		16	18	18	18	18
Police	Avg. Salary		59,776	58,232	58,232	58,232	58,232
Category 9	#FTE		0	0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0	0
Category 10	#FTE		2	3	3	3	3
Clerical	Avg. Salary		52,572	35,540	35,540	35,540	35,540
Category 11	#FTE	10 100110	4	2	2	2	2
Temporary/Part-time	Avg. Salary		13,952	20,800	20,800	20,800	20,800

Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.009
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	4.54%	4.40%	4.40%	4.40%	4.40%
Category 4	% of Base	4.92%	6.14%	6.14%	6.14%	6.14%
Category 5	% of Base	4.92%	4.77%	4.77%	4.77%	4.77%
Category 6	% of Base	5.01%	4.86%	4.86%	4.86%	4.86%
Category 7	% of Base	5.50%	5.33%	5.33%	5.33%	5.33%
Category 8	% of Base	5.50%	5.47%	5.47%	5.47%	5.47%
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%

ASSUMPTIONS:		Actual	Actual	Estimated	Estimated	Estimated	Estimated
Police Department		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Fringes & Other Compensat	ion						
Category 1	% of Base		8.68%	8.68%	8.94%	9.21%	9.48%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		30.58%	32.57%	33.54%	34.55%	35.59%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		38.12%	39.20%	40.37%	41.58%	42.83%
Lieutenants/Sergeants	\$ per Person		Ó	0	0	0	0
Category 4	% of Base		33.68%	33.52%	34.53%	35.56%	36.63%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		39.32%	40.53%	41.75%	43.00%	44.29%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		37.13%	37.88%	39.02%	40.19%	41.40%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		32.12%	31.86%	32.82%	33.80%	34.82%
Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		41.70%	40.23%	41.43%	42.67%	43.95%
Police	\$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

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	28.29%	31.16%	32.10%	33.06%	34.05%
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

sion						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	94.35%	120.31%	120.31%	120.31%	120.31%
Category 3	% of Base	94.35%	120.31%	120.31%	120.31%	120.31%
Category 4	% of Base	94.35%	120.31%	120.31%	120.31%	120.31%
Category 5	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base	94.35%	120.31%	120.31%	120.31%	120.31%
Category 7	% of Base	94.35%	120.31%	120.31%	120.31%	120.31%
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

er Services & Charges							
Auto/Travel/Education	\$ Amount	3,900	9,320	9,320	9,553	9,792	10,037
Utilities	\$ Amount	115,680	163,680	145,500	149,138	152,866	156,688
Prisoner Transport	\$ Amount	76,090	130,000	100,000	102,500	105,063	107,690
Other	\$ Amount	165,678	231,921	221,681	227,223	232,904	238,727

Capital Outlay							
Vehicles	\$ Amount	24,913	50,000	74,000	75,850	77,746	79,690
Equipment	\$ Amount	18,603	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
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Civil Defense 325						
Personnel Services	0	500	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	853	1,538	1,500	1,500	1,500	1,500
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	1,004	5,900	5,100	5,228	5,358	5,492
Capital Outlay	0	0	0	0	0	0
	1,857	7,938	6,600	6,728	6,858	6,992

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated	
Civil Defense		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Personal Services	(FTE=Full Tim	e Employees)						
Category 1	# FTE		1	1	1	1	1	
Director	Avg. Salary		500	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	
Temporary/Pa	r Avg. Salary		0	0	0	0	0	
Overtime								
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%	
Fringes & Other C	ompensation							
Category 1	% of Base		307.60%	0.00%	0.00%	0.00%	0.00%	

ges & Other Co	ompensation					
Category 1	% of Base	307.60%	0.00%	0.00%	0.00%	0.00%
Director	\$ per Person	0	1,500	1,500	1,500	1,500
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

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

ther Services &	Charges						
Education	\$ Amount	0	1,500	1,500	1,538	1,576	1,615
Utilities	\$ Amount	0	400	0	0	0	0
Other	\$ Amount	1,004	4,000	3,600	3,690	3,782	3,877

Capital Outlay						
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
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Downriver Central Dispatch	302	J. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.				
Personnel Services	402,272	425,444	422,784	422,784	422,784	422,784
Overtime	41,227	23,008	60,000	60,000	60,000	60,000
Fringes & Other Comp.	145,863	171,031	182,938	187,999	193,212	198,581
Pension	42,605	43,884	44,944	44,944	44,944	44,944
Supplies	117	2,500	2,500	2,563	2,627	2,693
Other Services & Charges	98,482	160,000	160,000	164,000	168,101	172,303
Capital Outlay	0	0	0	0	0	0
	730,566	825,867	873,166	882,290	891,668	901,305

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Central Dispatch		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Full	Time Employee	8)					
Category 1	#FTE		1	1	1	1	1
Dispatchers	Avg. Salary		40,404	40,404	40,404	40,404	40,404
Category 2	# FTE	- 15	5	5	5	5	5
Dispatchers	Avg. Salary		39,987	39,255	39,255	39,255	39,255
Category 3	#FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		15,426	15,509	15,509	15,509	15,509
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	O
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

Category 1	% of Base	9.49%	24.75%	24.75%	24.75%	24.75%
Category 2	% of Base	9.59%	25.47%	25.47%	25.47%	25.47%
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%

Category 1	% of Base	76.21%	81.13%	83.56%	86.07%	88.659
Dispatchers	\$ per Person	0	0	0	0	C
Category 2	% of Base	63.06%	69.25%	71.33%	73.47%	75.67%
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

Category 1	% of Base	59.13%	62.66%	62.66%	62.66%	62.66%
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%

% Grouth of Prior Vear 0.00% 2.50% 2.50%		
76 Glowill of Filol Teal 2.50 76	0.00% 2.50% 2.50% 2.50	% Growth of Prior Year

ASSUMPTIONS:	Actual Budget	Estimated Estimated Estimated
Downriver Central Dispatch	2011-2012 2012-2013	2013-2014 2014-2015 2015-2016 2016-2017
Other Services & Charges		

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	6,295	12,000	12,000	12,300	12,608	12,923
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	32,187	88,000	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

Capital Outlay						
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
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Downriver Animal Control	303				31 MARK 20 12-0-12	
Personnel Services	15,738	79,531	95,290	95,290	95,290	95,290
Overtime	1,466	6,999	1,999	1,999	1,999	1,999
Fringes & Other Comp.	8,569	41,455	37,510	38,574	39,670	40,799
Pension	1,574	6,868	6,868	6,868	6,868	6,868
Supplies		500	1,000	1,000	1,000	1,000
Other Services & Charges	1,645	31,504	29,254	29,254	29,254	29,254
Capital Outlay		3,450	10,000	10,000	10,000	10,000
	28,992	170,307	181,921	182,985	184,081	185,210

ASSUMPTIONS:	1 202 302	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE≠F	ull Time Employ	/ees)					
Category 1	# FTE		2	2	2	2	2
Maintenance	Avg. Salary	90 %	34,341	34,341	34,341	34,341	34,341
Category 2	# FTE		1	2	2	2	2
Temporary/Part-time	Avg. Salary		10,849	13,304	13,304	13,304	13,304
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	NAME AND ADDRESS OF THE PARTY.	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	O DIRECTO DOLLAR	0	0	0	0	0

Category 1	% of Base	10.19%	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%

Category 1	% of Base	59.15%	51.65%	53.20%	54.80%	56.44
Maintenance	\$ per Person	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	(
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00
Temporary/Part-time	\$ per Person	0	0	0	0	(
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.009
Clerical	\$ per Person	0	0	0	0	(
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.009
Clerical	\$ per Person	0	0	0	0	(
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.009
Clerical	\$ per Person	0	0	0	0	(
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.009
Clerical	\$ per Person	0	0	0	0	(

sion 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%
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%	0.009

Supplies				
% Growth of Prior Year	0.00%	0.00%	0.00%	0.00%

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount		500	1,000	1,000	1,000	1,000
Utilities	\$ Amount		11,000	11,000	11,000	11,000	11,000
Other	\$ Amount	1,645	20,004	30,200	30,200	30,200	30,200
Personnel Reimburse	\$ Amount		0	12,054	12,054	12,054	12,054
Shelter Agreements	\$ Amount			(25,000)	(25,000)	(25,000)	(25,000
*	\$ Amount			0	0	0	0
***	\$ Amount			0	0	0	0

Capital Outlay						
Vehicles	\$ Amount	3,450	10,000	10,000	10,000	10,000
Other	\$ Amount		0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Fire Department	336					
Personnel Services	1,686,816	1,631,315	1,706,764	1,765,930	1,705,757	1,705,757
Overtime	122,642	125,000	103,000	116,639	112,474	112,474
Fringes & Other Comp.	508,525	615,935	689,037	638,400	612,314	614,660
Pension	736,315	756,306	951,428	951,639	945,622	945,622
Supplies	2,330	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	133,279	160,300	163,180	167,260	171,441	175,727
Capital Outlay	0	45,000	15,000	15,375	15,759	16,153
	3,189,908	3,337,856	3,632,409	3,659,343	3,567,570	3,574,701

ASSUMPTIONS:	WI 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE	≠Full Time Employ	ses)					
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		80,692	84,397	80,692	80,692	80,692
Category 2	#FTE		2	2	2	2	2
Firefighters	Avg. Salary		67,381	67,381	67,381	67,381	67,381
Category 3	# FTE		4	4	4	4	4
Firefighters	Avg. Salary	***************	62,978	62,978	62,978	62,978	62,978
Category 4	#FTE	2.50	2	2	2	2	2
Firefighters	Avg. Salary		60,174	60,174	60,174	60,174	60,174
Category 5	#FTE		1	1	1	1	1
Firefighters	Avg. Salary		60,174	60,174	60,174	60,174	60,174
Category 6	#FTE		2	2	2	2	2
Firefighters	Avg. Salary		59,508	59,518	58,785	58,785	58,785
Category 7	# FTE		5	5	5	5	5
Firefighters	Avg. Salary		58,785	58,785	58,785	58,785	58,785
Category 8	# FTE		13	12	12	12	12
Firefighters	Avg. Salary		41,615	51,060	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

Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	6.40%	5.46%	6.18%	6.18%	6.189
Category 3	% of Base	6.84%	5.84%	6.62%	6.62%	6.62%
Category 4	% of Base	7.16%	6.11%	6.92%	6.92%	6.92%
Category 5	% of Base	7.16%	6.11%	6.92%	6.92%	6.92%
Category 6	% of Base	7.24%	6.18%	7.09%	7.09%	7.09%
Category 7	% of Base	7.33%	6.26%	7.09%	7.09%	7.09%
Category 8	% of Base	10.36%	7.20%	7.38%	7.38%	7.38%
Category 9	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Category 1	% of Base	31.07%	33.42%	33.06%	34.05%	35.07%
Firefighters	\$ per Person	0	0	0	0	0
Category 2	% of Base	37.57%	40.99%	37.63%	37.63%	38.76%
Firefighters	\$ per Person	0	0	0	0	0
Category 3	% of Base	35.94%	38.66%	36.27%	36.27%	36.27%
Firefighters	\$ per Person	0	0	0	0	0
Category 4	% of Base	34.80%	36.96%	34.79%	34.79%	34.79%
Firefighters	\$ per Person	0	0	0	0	0
Category 5	% of Base	44.71%	49.82%	44.68%	44.68%	44.68%
Firefighters	\$ per Person	0	0	0	0	0
Category 6	% of Base	34.51%	37.04%	35.39%	35.39%	35.39%
Firefighters	\$ per Person	0	0	0	0	0
Category 7	% of Base	34.99%	39.62%	35.11%	35.11%	35.11%
Firefighters	\$ per Person	0	0	0	0	0
Category 8	% of Base	43.39%	44.22%	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

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated	
Fire Department	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Pension							

Appendix B - Estimated General Fund Expenditures by Type

	φ Amount			0			
Other Equipment	\$ Amount \$ Amount	0	45,000	15,000	15,375	15,759	16,15
oital Outlay							
Other	\$ Amount	83,641	91,950	91,950	94,249	96,605	99,02
Utilities	\$ Amount	41,171	53,350	56,230	57,636	59,077	60,55
Auto/Travel/Education	\$ Amount	8,467	15,000	15,000	15,375	15,759	16,15
er Services & Charges							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50
oplies							
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00
Category 6	% of Base		94.35%	120.31%	120.31%	120.31%	120.31
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00
Category 4	% of Base		94.35%	120.31%	120.31%	120.31%	120.31
Category 3	% of Base		94.35%	120.31%	120.31%	120.31%	120.31
Category 2	% of Base		94.35%	120.31%	120.31%	120.31%	120.31
Category 1	% of Base		94.35%	120.31%	120.31%	120.31%	120.31

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Engineering and Building	440			90 3000 C		illiani
Personnel Services	543,081	558,619	565,419	565,419	565,419	565,419
Overtime	5,148	5,502	5,500	5,500	5,500	5,500
Fringes & Other Comp.	138,137	159,522	175,579	180,769	186,114	191,620
Pension	155,493	179,162	193,529	193,529	193,529	193,529
Supplies	12,739	16,000	16,000	16,400	16,810	17,230
Other Services & Charges	153,689	163,112	140,574	144,089	147,692	151,385
Capital Outlay	0	0	0	0	0	0
111111111111111111111111111111111111111	1,008,287	1,081,917	1,096,601	1,105,706	1,115,064	1,124,683

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=F)	ull Time Employ	ees)					
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		1	2	2	2	2
Clerical	Avg. Salary	engineers	58,781	53,560	53,560	53,560	53,560
Category 4	# FTE		3	3	3	3	3
Clerical	Avg. Salary	clerical	41,489	41,489	41,489	41,489	41,489
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary	clerical	30,306	30,306	30,306	30,306	30,306
Category 6	# FTE		13	13	13	13	13
Temporary/Part-time	Avg. Salary		7,685	4,023	4,023	4,023	4,023
Category 7	# FTE	treasury	1	0	0	0	0
Temporary/Part-time	Avg. Salary	allocation	(6,061)	0	0	0	0

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	9.36%	5.13%	5.13%	5.13%	5.13%
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%

Category 1	% of Base		25.21%	25.58%	26.34%	27.13%	27.95
Director	\$ per Person		0	0	0	0	
Category 2	% of Base		32.67%	34.75%	35.79%	36.86%	37.97
Clerical	\$ per Person	engineers	0	0	0	0	
Category 3	% of Base		38.15%	32.90%	33.89%	34.90%	35.95
Clerical	\$ per Person	engineers	0	0	0	0	
Category 4	% of Base		41.07%	42.13%	43.39%	44.70%	46.04
Clerical	\$ per Person	clerical	0	0	0	0	
Category 5	% of Base		25.44%	25.44%	26.20%	26.99%	27,80
Clerical	\$ per Person	clerical	0	0	0	0	
Category 6	% of Base		6.23%	4.94%	4.94%	4.94%	4.94
Temporary/Part-time	\$ per Person		0	0	0	0	
Category 7	% of Base	treasury	35.44%	0.00%	0.00%	0.00%	0.00
Temporary/Part-time	\$ per Person	allocation	0	0	0	0	

ension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	59.13%	62.66%	62.66%	62.66%	62.66%
Category 3	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base	59.13%	62.66%	62.66%	62.66%	62.66%
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%

% Growth of Prior Year	0.0	00% 2.5	0% 2.50%	2.50%
Supplies				

ASSUMPTIONS:	Actual	Budget	Estimated Esti	nated Estimated	Estimated
Engineering and Building	2011-2012	2012-2013	2013-2014 2014	-2015 2015-2016	2016-2017
Other Services & Charges					

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	6,149	7,200	7,200	7,380	7,565	7,754
Utilities	\$ Amount	3,204	2,520	3,540	3,629	3,720	3,813
Inspectors/CAD	\$ Amount	134,096	138,692	114,734	117,602	120,542	123,556
Other	\$ Amount	10,239	14,700	15,100	15,478	15,865	16,262

Capital Outlay							
NSP2	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Γ	Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
DPS	448						
Personnel Services		800,441	816,645	804,990	804,990	804,990	804,990
Overtime		29,772	80,004	80,000	80,000	80,000	80,000
Fringes & Other Comp.		346,536	304,792	288,333	296,675	305,268	314,118
Pension		309,597	326,427	300,371	300,371	300,371	300,371
Supplies		3,698	4,100	4,000	4,000	4,000	4,000
Other Services & Charges		1,182,152	1,414,867	1,406,767	1,406,767	1,406,767	1,406,767
Capital Outlay	NISTONE VA	0	72,000	35,500	35,500	35,500	35,500
-		2,672,197	3,018,835	2,919,961	2,928,303	2,936,896	2,945,746

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
OPS .	AMERICA (1700)	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=F	ull Time Employ	ees)					
Category 1	#FTE		3	3	3	3	3
Supervisor	Avg. Salary		54,683	54,683	54,683	54,683	54,683
Category 2	# FTE		1	0	0	0	0
Supervisor	Avg. Salary	1000	20,674	0	0	0	0
Category 3	# FTE		8	7	7	7	7
Maintenance	Avg. Salary		41,389	35,517	35,517	35,517	35,517
Category 4	# FTE		5	6	6	6	6
Maintenance	Avg. Salary		27,301	38,002	38,002	38,002	38,002
Category 5	#FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 6	#FTE		0	0	0	0	0
Clerical	Avg. Salary	100	0	0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		6,381	6,381	6,381	6,381	6,381
)vertime							
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%
					A		
Category 3	% of Base	0000010.00	14.87%	17.33%	17.33%	17.33%	17.33%

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	14.87%	17.33%	17.33%	17.33%	17.33%
Category 4	% of Base	22.54%	16.19%	16.19%	16.19%	16.19%
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%

Category 1	% of Base	31.65%	34.54%	35.58%	36.65%	37.75%
Supervisor	\$ per Person	0	0	0	0	0
Category 2	% of Base	42.13%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person	0	0	0	0	0
Category 3	% of Base	48.98%	40.67%	41.89%	43.15%	44.44%
Maintenance	\$ per Person	0	0	0	0	0
Category 4	% of Base	39.23%	43.53%	44.84%	46.18%	47.57%
Maintenance	\$ per Person	0	0	0	0	0
Category 5	% of Base	59.99%	69.40%	71.48%	73.63%	75.84%
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

sion						
Category 1	% of Base	59.13%	62.66%	62.66%	62.66%	62.66%
Category 2	% of Base	10.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	59.13%	62.66%	62.66%	62.66%	62.66%
Category 4	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base	59.13%	62.66%	62.66%	62.66%	62.669
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

Supplies						
% Growth of Prior Year	20000 00 00	Norte ass	0.00%	0.00%	0.00%	0.00%

ASSUMPTIONS:	Г		A	cti	ua	ı			В	ud	lge	eŧ	T	E	st	im	at	ed		E	sti	ma	te	d		E	sti	m	ate	d	T	П	Es	tin	nat	tec	П
DPS		21	1.0	1-7	20	12		2	01	12	20	113		2	01	3-	20	14		2¢	114	I-2	01	5	Ι	2	01	5-7	201	6	I		20	16	-20)17	
Other Services & Charges	П	П																										П						П			

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	0	500	0	0	0	0
Utilities	\$ Amount	60,367	70,900	71,600	71,600	71,600	71,600
Gasoline & Oil	\$ Amount	502,666	560,000	560,000	560,000	560,000	560,000
Road Salt	\$ Amount	103,093	150,000	150,000	150,000	150,000	150,000
Building Maintenance	\$ Amount	99,299	80,000	90,000	90,000	90,000	90,000
Vehicle/Auto Maint	\$ Amount	151,723	190,000	190,000	190,000	190,000	190,000
Other	\$ Amount	265.003	363,467	345,167	345.167	345.167	345,167

Capital Outlay							
Vehicles	\$ Amount	0	42,000	20,500	20,500	20,500	20,500
Other	\$ Amount	0	30.000	15,000	15.000	15,000	15,000

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Recreation Department	750					
Personnel Services	289,539	241,924	249,258	249,258	249,258	249,258
Overtime	1,176	2,002	2,001	2,001	2,001	2,001
Fringes & Other Comp.	60,964	51,184	62,591	62,591	62,591	62,591
Pension	12,620	10,323	12,926	12,926	12,926	12,926
Supplies	2,389	1,500	2,000	2,050	2,101	2,154
Other Services & Charges	138,107	151,160	146,670	150,337	154,096	157,949
Capital Outlay	0	66,236	0	0	0	0
51.51	504,796	524,329	475,446	479,163	482,973	486,879

Capital Outlay		0	00,230	0	U	0	
		504,796	524,329	475,446	479,163	482,973	486,879
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Recreation Department		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
ersonal Services (FTE=Full	Time Employees						
Category 1	# FTE		1	1	1	1	
Director	Avg. Salary		35,750	42,689	42,689	42,689	42,689
Category 2	# FTE		1	1	1	1	
Clerical	Avg. Salary		38,230	38,230	38,230	38,230	38,23
Category 3	# FTE		2	1	1	1	
Recreation Maintenance	Avg. Salary		43,333	48,339	48,339	48,339	48,33
Category 4	# FTE		20	20	20	20	2
Temporary/Part-time	Avg. Salary		5,147	6,000	6,000	6,000	6,00
Category 5	# FTE		0	0	0	0	
Temporary/Part-time	Avg. Salary		0	0	0	0	
vertime							
Category 1	% of Base	I	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		3.08%	4.14%	4.14%	4.14%	4.14
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
ringes & Other Compensatio	n						
Category 1	% of Base	l	7.65%	48.48%	48.48%	48.48%	48.48
Director	\$ per Person		0	0	0	0	
Category 2	% of Base		26.44%	28.31%	28.31%	28.31%	28.31
Clerical	\$ per Person		0	0	0	0	
Category 3	% of Base		46.87%	45.29%	45.29%	45.29%	45.29
Recreation Maintenance	\$ per Person		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	
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00
Temporary/Part-time	\$ per Person		0	0	0	0	0.00
The state of the s	T P P P P P P P P P P P P P P P P P P P					-	
ension							
Category 1	% of Base		0.00%	10.00%	10.00%	10.00%	10.00
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	5016V.0.4000116V6	0.00%	0.00%	0.00%	0.00%	0.00
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00
	% of Base		0.00%	0.00%	0.00%	0.00%	0.00
Category 5 upplies::::::::::::::::::::::::::::::::::::	% of Base		0.00%	0.00%	2.50%	0.00% 2.50%	0.00° 2.50°

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Swimming Pool -Rec	755						
Personnel Services		9,620	11,000	11,000	11,000	11,000	11,000
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		713	842	842	842	842	842
Pension		0	0	0	0	0	0
Supplies		0	0	0	0	0	0
Other Services & Charges		1,043	2,200	1,800	1,828	1,856	1,885
Capital Outlay		0	0	0	0	0	0
		11,376	14,042	13,642	13,670	13,698	13,727

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Swimming Pool -Rec			2012-2013				
Personal Services (FTE=F	ull Time Employ						
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	C
Supervisor	Avg. Salary		0	0	0	0	C
Category 3	#FTE		0	0	0	0	C
Maintenance	Avg. Salary		0	0	0	0	C
Category 1 Category 2	% of Base % of Base		0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.009
Category 3	% of Base	-	0.00%	0.00%	0.00%	0.00%	0.009
Category 3	70 UI Dase		0.0076	0.0076	0.0076	0.00 /6	0.007
ringes & Other Compens	ation						
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.659
Director	\$ per Person		0	0	0	0	(
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.009
Supervisor	\$ per Person		0	0	0	0	
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00
1602 Maintananas	f nor Dorson		^	0		_	

1602-Maintenance	\$ per Person	0	0	0	0	0
Pension						
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%

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Other Services & Charges							
Utilities	\$ Amount	840	1,200	1,100	1,128	1,156	1,185
Other	\$ Amount	204	1,000	700	700	700	700
	\$ Amount						

Capital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Yack Ice Arena - Rec	756					
Personnel Services	117,171	117,315	100,654	100,654	100,654	100,654
Overtime	1,628	1,498	1,499	1,499	1,499	1,499
Fringes & Other Comp.	32,602	36,646	28,849	29,600	30,374	31,171
Pension	6,715	6,748	5,081	5,081	5,081	5,081
Supplies	1,440	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	235,925	218,740	214,740	218,351	222,052	225,846
Capital Outlay	0	0	0	0	0	0
	395,481	382,447	352,323	356,723	361,236	365,866

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Yack Ice Arena - Rec		2011-2012	2012-2013	2013-2014		2015-2016	2016-2017
Personal Services (FTE=Fo	III Time Employ						
Category 1	# FTE		2	1	1	1	1
Clerical	Avg. Salary	200000000000000000000000000000000000000	44,983	50,814	50,814	50,814	50,814
Category 2	#FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		4,984	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
Overtime							
Category 1	% of Base		2.22%	2.95%	2.95%	2.95%	2.95%
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 1	% of Base	48.66%	49.27%	50.75%	52.27%	53.849
Clerical	\$ per Person	0	0	0	0	(
Category 2	% of Base	7.65%	7.65%	7.65%	7.65%	7.659
Temporary/Part-time	\$ per Person	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	7

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Utilities	\$ Amount	165,504	144,440	144,440	148,051	151,752	155,546
Other	\$ Amount	70,421	74,300	70,300	70,300	70,300	70,300
	\$ Amount	80000 NO 600					

Capital Outlay							
Other	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount			5 (15),5 (10) (1)			

Appendix B - Estimated General Fund Expenditures by Type

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Youth Assistance	775						
Personnel Services		30,306	30,306	30,306	30,306	30,306	30,306
Overtime		0	0	0	0	0	0
Fringes & Other Com	p.	9,518	10,158	10,195	10,501	10,816	11,140
Pension		3,031	3,031	3,031	3,031	3,031	3,031
Supplies	***************************************	188	200	200	205	210	215
Other Services & Cha	arges	0	250	250	257	264	271
Capital Outlay		0	0	0	0	0	0
		43,043	43,945	43,982	44,300	44,627	44,963
ASSUMPTIONS:	**************************************	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Youth Assistance		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=	Full Time Employ	ees)					
Category 1	# FTE		1	1	1	1	1

		43,043	43,945	43,982	44,300	44,627	44,963
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Youth Assistance		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Fu	II Time Employe	es)					
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
Overtime							
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%
Fringes & Other Compensa	tion						
Category 1	% of Base		33.52%	33.64%	34.65%	35.69%	36.76%
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	
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	\$ per Person		0	0	0	0	0
Pension .							
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	30833 12 18	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	70 Of Dase		0.0070	0,0076	0.0070	0.0070	0.0076
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	150	150	154	158	162
Other	\$ Amount	100	100	100	103	106	109

r Services & Charges Auto/Travel/Education	\$ Amount	n	150	150	154	158	16
		400					
Other	\$ Amount	100	100	100	103	106	10
	\$ Amount	0	0	0	0	0	
	\$ Amount	0	0	0	0	0	

Capital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Historical Commission	800					
Personnel Services	90,521	133,546	133,546	133,546	133,546	133,546
Overtime	1,154	0	0	0	0	0
Fringes & Other Comp.	17,377	29,871	31,519	32,356	33,219	34,108
Pension	5,613	8,649	8,649	8,649	8,649	8,649
Supplies	1,037	1,550	1,550	1,589	1,629	1,670
Other Services & Charges	23,220	30,484	30,484	31,246	32,027	32,829
Capital Outlay	0	0	0	0	0	0
	138,922	204,100	205,748	207,386	209,070	210,802

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Historical Commission		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Fu	Il Time Employee	s)					
Category 1	#FTE		1	1	1	1	1
Director	Avg. Salary		56,181	56,181	56,181	56,181	56,181
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary	244772	15,687	15,687	15,687	15,687	15,687
	Avg. Salary		15,687	15,687	15,687	15,687	15
Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.000

)vertime						
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%

nges & Other Compensation	n					
Category 1	% of Base	31.77%	34.04%	35.06%	36.11%	37.20%
Director	\$ per Person	0	0	0	0	0
Category 2	% of Base	27.79%	29.02%	29.89%	30.79%	31.719
Maintenance	\$ per Person	0	0	0	0	C
Category 3	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person					

ension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
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%

Supplies						
% Growth of Prior Year	-1	1	0.00%	2.50%	2.50%	2 50%

Other Services & Charges							
Auto/Travel/Education	\$ Amount	391	400	400	410	420	431
Utilities	\$ Amount	15,052	20,775	20,775	21,294	21,826	22,372
Other	\$ Amount	7,777	9,309	9,309	9,542	9,781	10,026

Capital Outlay							
Masonic Temple	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount	10 - 2012 11913 100 - 11		1. // VIII.			
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
805	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	3,306	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	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,306	4,381	4,381	4,491	4,604	4,719

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Zoning Board of Appeals		2011-2012	2012-2013		2014-2015		
Personal Services	(FTE=Full Tim	e Employees)					
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	500 - 5000000000	0	0	0	0	0
	Avg. Salary		0	0	0	0	0

Overtime						
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%

Fringes & Other C	compensation					
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

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

Other Services 8	Charges						
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						- 87 - 37 37 37
Class 3	\$ Amount						

Capital Outlay						
Tennis Courts	\$ Amount	0	0	0	0	0
Project 2	\$ Amount				34301023-1-113-	100000000000000000000000000000000000000
Project 3	\$ Amount					3820-200

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
810	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	4,388	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	100	100	103	106	109
Other Services & Charges	8,325	19,900	19,900	10,398	10,658	10,924
Capital Outlay	0	0	0	0	0	0
	12,713	24,306	24,306	14,915	15,289	15,671

ASSUMPTIONS:	ASSUMPTIONS:		Budget	Estimated	Estimated	Estimated	Estimated
Planning Commission		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Full	Time Employ	ees)					
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

Overtime						
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 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%
2001	\$ 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

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Auto/Travel/Education	\$ Amount	625	625	1,500	1,538	1,576	1,615
Consultants	\$ Amount	7,700	18,400	18,400	8,400	8,400	8,400
Other	\$ Amount						

apital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

	Actual	Budget	Estimated	Estimated	Estimated	Estimated	
815	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Building Board of Appeals							
Personnel Services	0	0	0	0	0	0	
Overtime	766	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	
	766	1,690	1,690	1,733	1,776	1,820	

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Building Board of Ap	Building Board of Appeals		2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (f	TE=Full Time E	mployees)					
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/Commis	Avg. Salary		0	0	0	0	0
Overtime							
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%

inges & Other Co	mpensation					
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

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

Other Services &	Charges						
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

Transfers Out						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount	0	0	0	0	0
Project 3	\$ Amount	0	0	0	0	0

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Election Commission	840						
Personnel Services	0.0	16,175	18,300	7.000	7,000	7,000	7,000
Overtime		2,112	4,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.		0	306	153	153	153	153
Pension		0	0	0	0	0	0
Supplies		0	0	0	0	0	0
Other Services & Charges	Other Services & Charges		23,279	20,652	21,168	21,697	22,239
Capital Outlay		0	0	0	0	0	0
		43,028	45,885	29,805	30,321	30,850	31,392
				53.84615385			
ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personal Services (FTE=Full T	ime Employees)						
Category 1	#FTE		130	130	130	130	130
Temporary/Part-time	Avg. Salary		121	54	54	54	54
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
Cierical	Avg. Galary				· ·	0	
Overtime							
			24 224	00.570	00.5704	00.570	00.570
Category 1	% of Base		21.86%	28.57%	28.57%	28.57%	28.57%
Category 2 Category 3	% of Base % of Base		0.00%	0.00%	0.00%	0.00% 0.00%	0.00%
Category 3	70 UI Dase		0.00%	0.00%	0.0076	0.00%	0.00%
Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
						7.05%	7.00%
Temporary/Part-time	\$ per Person						-
Category 2	1 21 15		0	0	0	0	0
	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	\$ per Person % of Base		0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%
	\$ per Person		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	\$ per Person % of Base		0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%
Category 3 Temporary/Part-time Pension	\$ per Person % of Base \$ per Person		0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00% 0
Category 3 Temporary/Part-time Pension Category 1	\$ per Person % of Base \$ per Person % of Base		0.00% 0 0.00% 0	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00%	0.00% 0 0.00% 0
Category 3 Temporary/Part-time Pension	\$ per Person % of Base \$ per Person		0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00% 0	0.00% 0 0.00%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3	\$ per Person % of Base \$ per Person % of Base % of Base % of Base		0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00%	0.00% 0.00% 0.00% 0
Category 3 Temporary/Part-time Pension: Category 1 Category 2 Category 3 Supplies:	\$ per Person % of Base \$ per Person % of Base % of Base % of Base		0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3	\$ per Person % of Base \$ per Person % of Base % of Base % of Base		0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00%	0.00% 0.00% 0.00% 0.00%
Category 3 Temporary/Part-time Pension: Category 1 Category 2 Category 3 Supplies: % Growth of Prior Year	\$ per Person % of Base \$ per Person % of Base % of Base % of Base		0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0.00%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3 Supplies % Growth of Prior Year Other Services & Charges	\$ per Person % of Base \$ per Person % of Base % of Base % of Base % of Base	24 742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 2.50%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3 Supplies % Growth of Prior Year Other Services & Charges Class 1	\$ per Person % of Base \$ per Person % of Base	24,742	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0 0.00% 0 0.00% 0.00%	0.00% 0.00% 0.00%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3 Supplies % Growth of Prior Year Other Services & Charges Class 1 Class 2	\$ per Person % of Base \$ per Person % of Base % of Base % of Base % of Base % af Base % Amount \$ Amount	24,742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 2.50%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3 Supplies % Growth of Prior Year Other Services & Charges Class 1	\$ per Person % of Base \$ per Person % of Base	24,742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Category 3 Temporary/Part-time Pension: Category 1 Category 2 Category 3 Supplies: % Growth of Prior Year Other Services & Charges: Class 1 Class 2 Class 3 Capital Outlay	\$ per Person % of Base \$ per Person % of Base % of Base % of Base % of Base % and Base	24,742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 2.50%
Category 3 Temporary/Part-time Pension Category 1 Category 2 Category 3 Supplies % Growth of Prior Year Other Services & Charges Class 1 Class 2 Class 3	\$ per Person % of Base \$ per Person % of Base % of Base % of Base % of Base \$ Amount \$ Amount \$ Amount \$ Amount	24,742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 2.50%
Category 3 Temporary/Part-time Pension: Category 1 Category 2 Category 3 Supplies: % Growth of Prior Year Other Services & Charges: Class 1 Class 2 Class 3 Capital Outlay	\$ per Person % of Base \$ per Person % of Base % of Base % of Base % of Base % and Base	24,742	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0.00% 0 0.00% 0.00% 0.00% 2.50%	0.00% 0 0.00% 0 0.00% 0.00% 0.00% 0.00%

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Civil Service Commission	845						
Personnel Services		3,083	3,000	3,000	3,000	3,000	3,000
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		0	230	230	230	230	230
Pension		0	0	0	0	0	0
Supplies		5	100	100	103	106	109
Other Services & Charges		1,297	2,100	3,100	3,178	3,257	3,338
Capital Outlay		0	0	0	0	0	0
		4,385	5,430	6,430	6,511	6,593	6,677

Category 1 % of Base 7.65%	1 0 3,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Civil Service Commission 2011-2012 2012-2013 2013-2014 2014-2015 2015-2015	1 0 3,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Civil Service Commission 2011-2012 2012-2013 2013-2014 2014-2015 2015-2019	1 0 3,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Category 1	1 3,00 3,00 0 0 0 0 0 0 0 0 0
Other/Commissioners/Board Total 4,000 3,	3,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Category 2 # FTE 0 0 0 Avg. Salary 0 0 0 0 Category 3 # FTE 0 0 0 Avg. Salary 0 0 0 0 Covertime: Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 7.65% 7.65% 7.65% 7.65% Other/Commissioners/Board \$ per Person 0 0 0 0 Category 1 % of Base 0.00% 0.00% 0.00% 0.00 Category 2 % of Base 0.00% 0.00% 0.00% 0.00 Category 3 % of Base 0.00% 0.00% 0.00% 0.00 Pension: Category 1 % of Base 0.00% 0.00% 0.00% 0.00 Category 2 % of Base 0.00% 0.00% <	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Avg. Salary	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Category 3	0 0 0 9% 0.00 9% 0.00
Avg. Salary 0 0 0 0	0 % 0.00 % 0.00
Avg. Salary 0 0 0 0	0 % 0.00 % 0.00
Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Fringes & Other Compensation Category 1 % of Base 7.65% 7.65% 7.65% 7.65	0.00
Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Fringes & Other Compensation Category 1 % of Base 7.65% 7.65% 7.65% 7.65	0.00
Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Fringes & Other Compensation: Category 1 % of Base 7.65%	0.00
Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Fringes & Other Compensation Category 1 % of Base 7.65%	
Category 1 % of Base 7.65% 7.65% 7.65% 7.65% Other/Commissioners/Board \$per Person 0 0 0 0 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 Sper Person 0 0 0 0 0 0 0 0 0.00	
Category 1 % of Base 7.65% 7.65% 7.65% 7.65% Other/Commissioners/Board \$per Person 0 0 0 0 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 Sper Person 0 0 0 0 0 0 0 0 0.00	
Other/Commissioners/Board \$per Person 0 0 0 Category 2 % of Base 0.00% 0.00% 0.00% 0.00% \$per Person 0 0 0 0 Category 3 % of Base 0.00% 0.00% 0.00% 0.00% \$per Person 0 0 0 0 0 Pension: Category 1 % of Base 0.00% 0.00% 0.00% 0.00 Category 2 % of Base 0.00% 0.00% 0.00% 0.00 Category 3 % of Base 0.00% 0.00% 0.00% 0.00 Supplies: Supplies 0.00% 0.00% 0.00% 0.00% 0.00%	
Category 2 % of Base 0.00% 0.00% 0.00% 0.00% \$ per Person 0 0 0 0 Category 3 % of Base 0.00% 0.00% 0.00% 0.00% \$ per Person 0 0 0 0 Pension: Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00 Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Supplies:	
\$ per Person 0 0 0 Category 3 % of Base 0.00% 0.00% 0.00% 0.00% \$ per Person 0 0 0 0 Pension: Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Supplies:	0
Category 3 % of Base 0.00% 0.00% 0.00% \$ per Person 0 0 0 0 Pension: Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00 Category 3 % of Base 0.00% 0.00% 0.00% 0.00 Supplies	0.00
Pension 0 0 0 Category 1 % of Base 0.00% 0.00% 0.00% 0.00% Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Supplies Supplies 0.00% 0.00% 0.00% 0.00%	0
Pension Category 1 % of Base 0.00%	
Category 1 % of Base 0.00% 0.00% 0.00% 0.00 Category 2 % of Base 0.00% 0.00% 0.00% 0.00% Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Supplies	0
Category 2 % of Base 0.00% 0.00% 0.00% 0.00 Category 3 % of Base 0.00% 0.00% 0.00% 0.00% Supplies	
Category 3 % of Base 0.00% 0.00% 0.00% Supplies	0.00
Supplies	
	0.00
% Growth of Prior Year 0.00% 2.50% 2.50	
	% 2.50
	20 00000
Other Services & Charges	
Test Administration \$ Amount 1,200 2,000 3,100 3,178 3,25	
Other \$ Amount 97 100 0 0	0 (
\$ Amount	
Capital Outlay	
Project 1 \$Amount	
Project 2 \$ Amount	
Project 3 \$ Amount	4

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Pension						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,143,713	2,168,400	2,300,000	2,300,000	2,300,000	2,300,000
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	C
	2,143,713	2,168,400	2,300,000	2,300,000	2,300,000	2,300,000
ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Pension	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated	
Pension		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Personal Services (FTE=Full	Time Employ	ees)						
Category 1	Commission		0	0	0	0	0	
Other/Commissioners/Bo	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	
Overtime								
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%	
Fringes & Other Compensation	on							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%	
A-05-00 (1 00-00-00-00-00-00-00-00-00-00-00-00-00-	\$ per Person		0	0	0	0	0	
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%	

nges & Other Comp	ensation					
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

Pension						
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%

Supplies					
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount			100 100 100			

pital Outlay						
Project 1	\$ Amount	0	0	0	0	
Project 2	\$ Amount		4 000 000000000000000000000000000000000			
Project 3	\$ Amount					

Appendix C - CBO Inflation Factors

	2/1/2014	2/1/2015	2/1/2016
A	2014-2015 2	015-2016	2016-2017
CBO Inflation Factor			
	2.50%	2.50%	2.50%
Wage Rate Increases			
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	0.00%	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%
Fringes & Other Comp. Increases			
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%
Cutch/Commissioners/Board	3.0070	0.0070	0.0070
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%
DB-General City & Dispatch DC	0.00%	0.00%	0.00%
DC	0.00%]	0.00%	0.00%
Retiree Health Care Increases			
	0.000/1	0.000/ [0.000/
Retiree Health Care Insurance	0.00%	0.00%	0.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
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%
Service Charges & Fee Increases			
Service Charges & Fees	0.00%	0.00%	0.00%
······································			

City of Wyandotte 5-Year Financial Forecast (General Fund) Contribution Analysis - Defined Benefit Plan September 30, 2013

<u>-</u>	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Mayor and Council	24,708.77	3,823.04	3,823.04	3,823.04	3,823.04
District Court	43,022.04	22,795.21	22,795.21	22,795.21	22,795.21
Financial Services	70,842.47	60,057.69	60,057.69	60,057.69	60,057.69
Clerk	44,116.66	46,750.38	46,750.38	46,750.38	46,750.38
Assessor	37,034.22	21,944.41	21,944.41	21,944.41	21,944.41
Treasurer	9,531.38	15,014.00	15,014.00	15,014.00	15,014.00 *
Information Technology	-		#		-
Engineering and Building	159,690.74	169,224.11	169,224.11	169,224.11	169,224.11
Police Department	949,064.41	1,044,459.34	1,044,459.34	1,044,459.34	1,044,459.34
Fire Department	666,797.06	854,746.61	848,523.62	848,523.62	848,523.62
Downriver Central Dispatch	23,890.89	25,317.15	25,317.15	25,317.15	25,317.15
DPS	310,708.94	277,569.78	277,569.78	277,569.78	277,569.78
Historical Commission	•	=	=	-	-
Swimming Pool -Rec	=	*	-	-	-
Youth Assistance	₹.	=		-	-
Yack Ice Arena - Rec	9:€	=	=	-	-
Pension	•	₹.		-	*
Recreation Department	~	•	-	=	-
Total Budgeted in General Fund	2,339,407.58	2,541,701.72	2,535,478.73	2,535,478.73	2,535,478.73
Expected Investment Income	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	2,789,407.58	2,991,701.72	2,985,478.73	2,985,478.73	2,985,478.73
Contribution Per Actuarial Valuation	2,813,917.00	3,211,198.00	3,211,198.00	3,211,198.00	3,211,198.00
(Use of Principal)/Additional Investment	(24,509.42)	(219,496.28)	(225,719.27)	(225,719.27)	(225,719.27)

^{*} Amount determined by payroll budget workpaper based on the allocation of costs to the department from finance.

Historical DB Pension Contribution		Annual Increase \$	Annual Increase %	
2001	1,564,375.00			
2002	1,652,101.00	87.726.00	5.61%	
2003	1,638,469,00	(13,632.00)	-0.83%	
2004	1,796,657.00	158,188.00	9.65%	
2005	2,002,355.00	205,698.00	11.45%	
2006	2,081,665.00	79,310.00	3.96%	
2007	2,402,158.00	320,493.00	15.40%	
2008	2,506,589.00	104,431.00	4.35%	
2009	2,368,524.00	(138,065.00)	-5.51%	
2010	2,413,717.00	45,193.00	1.91%	
2011	2,594,362.00	180,645.00	7.48%	
2012	2,813,917.00	219,555.00	8.46%	
2013	3,211,198.00	397,281.00	14.12%	