



City of Wyandotte 5-Year Financial Forecast General Fund

September, 2015

Prepared By: Department of Financial & Administrative Services

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

PROJECT BACKGROUND

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

PROJECT SCOPE

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

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

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

UTILIZING THE FINANCIAL MODEL

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

ITEMS NOT ADDRESSED IN MODEL

TERMINATION BENEFITS

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

CHALLENGES AHEAD

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

STATE SHARED REVENUE

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 an increase in the replacement revenue implemented as a result of the elimination of the EVIP program. State revenue was assumed to increase 2% annually 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 indicating a small increase (less than 2%). 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 increase 3.0% for the last three (3) projected years of this model. The projected 2016 FY amounts are based on the actual assessment values received from the City Assessor's Office.

RETIREE HEALTH CARE

The cost of retiree health care has quadrupled since 1997. No relief appears to be on the horizon and future budgets will continue to be adversely affected due to these costs. The City has recently eliminated retiree health care coverage for all newly hired employees.

PROJECT SUMMARY

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

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

GENERAL ASSUMPTIONS AND INFORMATION

- Historical data for fiscal year 2014 was taken from the City's audited financial statement.
- The 2015 projections represent the amended budget adopted by Council through July 23, 2015.
- The 2016 projections represent the budget proposed to the City Council herein.

Revenue:

1. Assumed 2% 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 2015 with the inclusion of the 3.0 mills approved on May 6, 2014 for a five-year period.
 - b. Assumed an increase of 3.0% annually in the City's taxable value over the timeframe of the model.
 - c. Assumed each annual Headlee reduction equal to the July 2015 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 began 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 proposed 2016 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. Due to the unfunded liability for the retirement system and the fact that employees of the system are retiring, a supplemental pension contribution amount for the unfunded actuarial liability is also included in the 835 Department.

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 proposed in the 2016FY budget.
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. Retiree healthcare benefits are forecasted to increase 5% annually over the life of the model. In addition to the contribution made by the General Fund, it is assumed that investment earnings from the Retiree Health and Life Reserve of the Retirement System will also be used to satisfy the annual cost of retiree healthcare benefits. It is also anticipated that some principal of the Retiree Health and Life Reserve may also be used.
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. There is no general wage increases included in the model. Note that the majority of the collective bargaining agreements expire on December 31, 2015.
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.

- 10 Transfers out of the General Fund represent monies collected through property taxes that are transferred to other funds. Transfers are reflected on their own line.

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

With 3.00 Mill Supplemental Millage (2015FY - 2019FY)
Includes Nominal NSP Activity for 2014

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Revenue Category						
Property Taxes	8,962,361	9,705,494	9,899,122	9,946,640	10,138,704	10,336,531
Penalties & Interest	109,206	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:	501,929	468,500	468,500	473,185	477,918	482,697
State Shared Revenue:	2,795,526	2,872,067	2,926,165	2,984,108	3,043,210	3,103,495
Grant Revenue	463,247	226,726	46,192	0	0	0
Charges for Services & Fees	5,222,092	5,455,840	5,276,053	5,328,814	5,382,102	5,435,923
Miscellaneous (including Transfers In)	3,579,720	3,707,037	3,639,374	3,676,173	3,713,892	3,752,554
	21,634,080	22,555,664	22,375,406	22,531,920	22,881,901	23,240,427
Expenditure Category						
Mayor and Council	99,776	113,072	110,761	111,996	113,264	114,567
District Court	935,809	956,660	1,039,776	993,948	1,003,755	1,013,823
Financial Services	567,140	575,705	567,406	570,743	574,177	577,712
Information Technology	143,534	171,593	180,165	180,897	181,651	182,427
General Government Administration	1,834,076	1,329,200	1,330,370	1,363,630	1,397,720	1,432,664
Clerk	260,424	276,074	151,876	153,618	155,409	157,248
Assessor	375,920	400,647	399,263	407,399	415,739	424,292
Treasurer	131,806	152,407	151,747	152,920	154,121	155,352
Police Department	4,737,843	5,106,869	4,695,203	4,709,844	4,748,417	4,788,066
Civil Defense	4,526	6,600	6,600	6,728	6,858	6,992
Downriver Central Dispatch	797,307	893,542	843,732	851,211	858,895	866,787
Downriver Animal Control	156,148	185,283	185,303	163,683	164,590	165,524
Fire Department	3,486,134	3,694,545	3,701,388	3,572,205	3,480,972	3,488,655
Engineering and Building	1,035,710	1,187,898	1,053,289	1,061,968	1,070,885	1,080,049
DPS	2,630,194	2,980,969	2,782,166	2,788,897	2,795,829	2,802,969
Recreation Department	443,247	474,204	483,611	478,694	482,878	487,167
Swimming Pool - Rec	11,366	13,742	15,787	15,818	15,849	15,881
Yack Ice Arena - Rec	324,500	351,555	364,617	353,639	357,969	362,409
Youth Assistance	40,899	48,136	41,696	41,945	42,201	42,465
Museums & Marketing	191,241	218,721	213,992	215,654	217,362	219,119
Zoning Board of Appeals	2,806	4,381	4,381	4,491	4,604	4,719
Planning Commission	13,350	14,306	14,306	4,665	4,783	4,903
Building Board of Appeals	1,027	1,690	1,690	1,733	1,776	1,820
Election Commission	45,844	32,853	31,205	31,606	32,017	32,439
Civil Service Commission	2,737	6,430	6,430	6,511	6,593	6,677
Retiree Health Care Insurance	2,300,000	2,700,000	2,400,000	2,520,000	2,646,000	2,778,300
Additional Pension Contribution	0	0	630,000	630,000	630,000	661,500
Operating Transfers	1,114,143	761,924	772,278	779,881	795,086	810,748
	21,687,507	22,659,006	22,179,038	22,174,324	22,359,401	22,685,274
Excess of Revenue Over (Under) Expenditures	(53,427)	(103,342)	196,368	357,596	522,501	555,153

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Beginning Fund Balance	3,636,870	3,583,443	3,480,102	3,676,470	4,034,066	4,556,567
Total Revenue	21,634,080	22,555,664	22,375,406	22,531,920	22,881,901	23,240,427
Total Expenditures	21,687,507	22,659,006	22,179,038	22,174,324	22,359,401	22,685,274
Excess of Revenue Over (Under) Expenditures	(53,427)	(103,342)	196,368	357,596	522,501	555,153
Ending Fund Balance	3,583,443	3,480,102	3,676,470	4,034,066	4,556,567	5,111,720

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	3,583,443	3,480,102	3,676,470	4,034,066	4,556,567	5,111,720
Total Unreserved Fund Balance	3,583,443	3,480,102	3,676,470	4,034,066	4,556,567	5,111,720
Total Fund Balance	3,583,443	3,480,102	3,676,470	4,034,066	4,556,567	5,111,720
Ending Fund Balance as a Percent of Current Year expenditures	16.52%	15.36%	16.58%	18.19%	20.38%	22.53%

Appendix A - Estimated General Fund Revenue by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Revenue Category						
Property Taxes						
Tax Levies	8,550,082	9,328,066	9,516,082	9,561,993	9,747,563	9,938,700
Special Levies	98,630	50,000	50,000	50,000	50,000	50,000
Administrative Fee	313,649	327,428	333,040	334,647	341,141	347,831
Total Property Taxes	8,962,361	9,705,494	9,899,122	9,946,640	10,138,704	10,336,531
Penalties & Interest	109,206	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:						
License & Permits (451)	35,501	37,500	37,500	37,875	38,254	38,637
Licenses (461)	11,047	16,000	16,000	16,160	16,322	16,485
Permits - Other (471)	193,103	165,000	165,000	166,650	168,317	170,000
Permits - Building (471)	262,278	250,000	250,000	252,500	255,025	257,575
Total Business Licenses & Permits	501,929	468,500	468,500	473,185	477,918	482,697
State Shared Revenue:						
State Shared Revenue	2,765,970	2,843,067	2,897,165	2,955,108	3,014,210	3,074,495
Liquor Licenses	29,556	29,000	29,000	29,000	29,000	29,000
Miscellaneous Grant Revenue	463,247	226,726	46,192	0	0	0
Total State Shared Revenue & Grants	3,258,773	3,098,793	2,972,357	2,984,108	3,043,210	3,103,495
Charges for Services & Fees	5,222,092	5,455,840	5,276,053	5,328,814	5,382,102	5,435,923
Miscellaneous:						
Major Roads	408,000	433,000	433,000	433,000	433,000	433,000
Local Roads	413,000	433,000	433,000	433,000	433,000	433,000
District Court	1,435,735	1,495,474	1,466,974	1,503,648	1,541,239	1,579,770
Investment Income	11,982	25,000	5,000	5,125	5,253	5,384
Other	1,311,003	1,320,563	1,301,400	1,301,400	1,301,400	1,301,400
Total Miscellaneous	3,579,720	3,707,037	3,639,374	3,676,173	3,713,892	3,752,554
	21,634,080	22,555,664	22,375,406	22,531,920	22,881,901	23,240,427

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Proposal A Limits:						
Assessment Cap Inflation Rate			0.0%	2.5%	2.5%	2.5%
Percent Increase in Real Property SEV			0.0%	1.0%	1.0%	1.0%
Percent Increase in Real Property TV (Cannot exceed lower of 5%, Inflation or SEV increase)			0.0%	3.0%	3.0%	3.0%
New Real Property Additions to TV / Net of Losses			0.0%	0.0%	0.0%	0.0%
Expected Annual Real Property Transfer Rate			0.0%	0.0%	0.0%	0.0%
Personal Property Additions - Net			0.0%	0.0%	0.0%	0.0%
PROPERTY TAX TV ESTIMATION						
Real TV Subject to Per Parcel Assessment	0	0	0	0	0	0
Personal TV	0	0	0	0	0	0
TV Subject to Prop. Transfer Assessment	0	0	0	0	0	0
Total Prior Year TV	0	0	0	0	0	0
Real TV Growth Before Additions	0	0	0	0	0	0
Real Property Transfer SEV Step Up	0	0	0	0	0	0
New Additions to Personal TV / Net of Losses	0	0	0	0	0	0
New Additions to Real TV / Net of Losses	0	0	0	0	0	0
Current Year TV	610,907,900	572,322,129	555,755,917	572,428,595	589,601,452	607,289,496
TIFA and DDA capture	(203,585,917)	(196,079,027)	(182,189,087)	(192,995,659)	(204,126,428)	(215,591,120)
Taxable Value	407,321,983	376,243,102	373,566,831	379,432,936	385,475,025	391,698,376
Headlee Rollback Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Millage Rate:						
Operating - General Fund	13.8038	13.8038	15.0538	15.0538	15.0538	15.0538
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	17.5704	17.5704	17.5704	17.5704
Amount of Property Tax Levy:						
Operating - General Fund	\$5,622,591	\$5,193,585	\$5,623,600	\$5,711,908	\$5,802,864	\$5,896,549
Debt Millage	1,025,067	946,853	997,278	954,881	970,086	985,748
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	548,041	386,427	248,251	248,251	248,251	248,251
TOTAL PROPERTY TAXES LEVIED	\$7,195,699	\$6,526,865	\$6,869,129	\$6,915,040	\$7,021,201	\$7,130,548
TIFA/DDA REVENUE SHARING AGREEMENT (NET)						
	2,330,837	2,341,326	2,646,953	2,646,953	2,726,362	2,808,152
TOTAL TAX REVENUE	9,526,536	8,868,191	9,516,082	9,561,993	9,747,563	9,938,700

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%
Taxable Value						
TIFA District:						
Total District	333,924,607	327,270,563	313,648,462	323,057,915	332,749,653	342,732,142
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	157,349,052	166,758,505	176,450,243	186,432,732
Downtown Development Authority:						
Total District	47,691,293	46,838,447	46,570,608	47,967,726	49,406,758	50,888,961
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	24,840,035	26,237,153	27,676,185	29,158,388
Total	\$203,585,917	\$196,079,027	\$182,189,087	\$192,995,659	\$204,126,428	\$215,591,120

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Mayor and Council 100						
Personnel Services	58,046	58,230	59,936	59,936	59,936	59,936
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	18,227	24,897	21,856	22,466	23,094	23,741
Pension	3,805	3,823	3,994	3,994	3,994	3,994
Supplies	743	1,515	1,515	1,553	1,592	1,632
Other Services & Charges	18,955	24,607	23,460	24,047	24,648	25,264
Capital Outlay	0	0	0	0	0	0
	99,776	113,072	110,761	111,996	113,264	114,567

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Mayor and Council							
Personal Services (FTE=Full Time Employees)							
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		38,230	39,936	39,936	39,936	39,936
Category 4	Comm. Devel.		0	0	0	0	0
Supervisor	Avg. Salary		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 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		57.31%	50.90%	52.42%	54.00%	55.62%
Clerical	\$ per Person		1,456	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0

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		10.00%	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%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	1,950	2,200	2,255	2,311	2,369
Utilities	\$ Amount		0	0	0	0	0
Other	\$ Amount	18,955	22,657	21,260	21,792	22,337	22,895

Capital Outlay							
Chairs	\$ Amount		0	0	0	0	0
	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
District Court 136						
Personnel Services	537,223	564,712	524,472	524,472	524,472	524,472
Overtime	901	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	120,237	127,459	125,010	128,333	131,755	135,279
Pension	48,786	54,233	54,404	54,404	54,404	54,404
Supplies	7,445	8,200	8,200	8,405	8,615	8,830
Other Services & Charges	197,921	161,286	240,970	246,994	253,169	259,498
Capital Outlay	23,296	37,570	83,520	28,140	28,140	28,140
	935,809	956,660	1,039,776	993,948	1,003,755	1,013,823

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
District Court							
Personnel Services (FTE=Full Time Employees)							
Category 1			7	7	7	7	7
Clerical	Total		32,657	38,425	38,425	38,425	38,425
Category 2			1	1	1	1	1
Clerical	Total		36,379	36,379	36,379	36,379	36,379
Category 3			1	1	1	1	1
Elected	Total		45,724	45,724	45,724	45,724	45,724
Category 4			16	16	16	16	16
Temporary/Part-time	Total		15,875	10,837	10,837	10,837	10,837

Overtime							
Category 1	% of Base		1.40%	1.19%	1.19%	1.19%	1.19%
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%

Fringes & Other Compensation							
Category 1	% of Base		37.66%	36.78%	37.88%	39.02%	40.19%
Clerical	\$ per Person				0	0	0
Category 2	% of Base		24.47%	21.51%	22.15%	22.82%	23.50%
Clerical	\$ per Person		(7,251)	0	0	0	0
Category 3	% of Base		8.69%	8.73%	8.99%	9.26%	9.54%
Elected	\$ per Person		0	0	0	0	0
Category 4	% of Base		14.07%	8.23%	8.23%	8.23%	8.23%
Temporary/Part-time	\$ 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		75.61%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		8.46%	0.00%	0.00%	0.00%	0.00%
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%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	2,617	4,000	4,000	4,100	4,203	4,308
Utilities	\$ Amount	2,562	2,930	2,000	2,050	2,101	2,154
Professional Fees	\$ Amount	134,336	93,771	168,635	172,851	177,172	181,601
Other	\$ Amount	58,405	60,585	66,335	67,993	69,693	71,435

Capital Outlay							
Vehicles	\$ Amount	0	0	46,000	0	0	0
Office Equipment	\$ Amount	23,296	37,570	37,520	28,140	28,140	28,140

Appendix B - Estimated General Fund Expenditures by Type

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	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Financial Services						
Personnel Services	357,735	366,378	370,078	370,078	370,078	370,078
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	114,966	99,110	83,236	86,097	89,044	92,080
Pension	78,124	92,217	93,092	93,092	93,092	93,092
Supplies	0	0	0	0	0	0
Other Services & Charges	16,314	16,000	19,000	19,476	19,963	20,462
Capital Outlay	0	0	0	0	0	0
	567,140	575,705	567,406	570,743	574,177	577,712

0

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Financial Services							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Director	Avg. Salary		86,881	90,214	90,214	90,214	90,214
Category 2	# FTE		3	3	3	3	3
Clerical	Avg. Salary		39,936	39,936	39,936	39,936	39,936
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	-	0	0	0
Category 4	# FTE		3	3	3	3	3
Temporary/Part-Time	Avg. Salary		13,628	11,628	11,628	11,628	11,628
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(54,957)	(55,257)	(55,257)	(55,257)	(55,257)

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.67%	1.67%	1.67%	1.67%	1.67%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		25.34%	22.10%	22.76%	23.44%	24.15%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		32.83%	29.69%	30.58%	31.50%	32.45%
Clerical	\$ per Person		1,895	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-Time	\$ per Person		0	0	0	0	0
Category 5	% of Base		27.44%	26.80%	26.80%	26.80%	26.80%
Temporary/Part-Time	\$ 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		75.61%	75.61%	75.61%	75.61%	75.61%
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		44.46%	44.45%	44.45%	44.45%	44.45%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,245	4,500	4,500	4,613	4,728	4,846
Other	\$ Amount	13,069	11,500	14,500	14,863	15,235	15,616

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

Appendix B - Estimated General Fund Expenditures by Type

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	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Information Technology						
Personnel Services	104,481	123,552	132,446	132,446	132,446	132,446
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	28,605	35,836	34,474	35,206	35,960	36,736
Pension	10,448	12,205	13,245	13,245	13,245	13,245
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	143,534	171,593	180,165	180,897	181,651	182,427

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Information Technology		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		82,805	91,229	91,229	91,229	91,229
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		39,247	41,218	41,218	41,218	41,218
Category 3	# FTE		1	0	0	0	0
Temporary/Part-tir	Avg. Salary		1,500	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							
Category 1	% of Base		30.74%	26.74%	27.55%	28.37%	29.22%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		27.13%	24.44%	24.44%	24.44%	24.44%
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		(261)	0	0	0	0

Pension							
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				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
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						

Appendix B - Estimated General Fund Expenditures by Type

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	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
General Government Administration						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Supplies	8,919	10,000	10,000	10,250	10,506	10,769
Other Services & Charges	1,795,157	1,279,200	1,270,370	1,302,130	1,334,683	1,368,050
Capital Outlay	30,000	40,000	50,000	51,250	52,531	53,845
	1,834,076	1,329,200	1,330,370	1,363,630	1,397,720	1,432,664

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
General Government Administration		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE						
Supervisor	Avg. Salary			-	0	0	0
Category 2	# FTE						
Clerical	Avg. Salary			-	0	0	0
Category 3	# FTE						
Temporary/Part-time	Avg. Salary			-	0	0	0

Overtime							
Category 1	% of Base						
Category 2	% of Base						
Category 3	% of Base						

Fringes & Other Compensation							
Category 1	% of Base						
	\$ per Person						
Category 2	% of Base						
	\$ per Person						
Category 3	% of Base						
	\$ per Person						

Pension							
Category 1	% of Base						
Category 2	% of Base						
Category 3	% of Base						

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

Other Services & Charges							
Professional Fees	\$ Amount	193,999	239,000	242,500	248,563	254,777	261,146
Utilities	\$ Amount	887,683	552,200	512,800	525,620	538,761	552,230
Ins & Casulty	\$ Amount	343,505	350,000	375,000	384,375	393,984	403,834
Other	\$ Amount	139,471	138,000	140,070	143,572	147,161	150,840
NSP Market Value Adj	\$ Amount	230,500	0	0	0	0	0

Capital Outlay							
Computer Services	\$ Amount	30,000	40,000	50,000	51,250	52,531	53,845
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Assessor 209						
Personnel Services	45,321	48,021	48,700	48,700	48,700	48,700
Overtime		400	400	400	400	400
Fringes & Other Comp.	26,722	23,765	20,904	21,531	22,177	22,842
Pension	21,672	27,680	28,949	28,949	28,949	28,949
Supplies	965	2,500	1,500	1,538	1,576	1,615
Other Services & Charges	274,575	289,571	295,810	303,206	310,785	318,555
Capital Outlay	6,665	8,710	2,000	2,050	2,101	2,154
	375,920	400,647	398,263	406,374	414,688	423,215

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Assessor							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		12,000	12,000	12,000	12,000	12,000
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		35,021	36,700	36,700	36,700	36,700
Category 3	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		1,000	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.14%	1.09%	1.09%	1.09%	1.09%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:							
Category 1	% of Base		95.58%	91.78%	94.54%	97.37%	100.29%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		31.12%	26.95%	27.76%	28.59%	29.45%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		1,397	0	0	0	0

Pension:							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
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	60	3,000	1,300	1,333	1,366	1,400
Contractual Services	\$ Amount	261,756	266,000	271,000	277,775	284,719	291,837
Other	\$ Amount	12,759	20,571	23,510	24,098	24,700	25,318

Capital Outlay							
Assesment Software	\$ Amount	5,765	6,210	0	0	0	0
Office Equipment	\$ Amount	900	2,500	2,000	2,050	2,101	2,154
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Clerk 215						
Personnel Services	144,726	146,726	80,536	80,536	80,536	80,536
Overtime	593	500	500	500	500	500
Fringes & Other Comp.	37,121	37,324	34,256	35,284	36,343	37,433
Pension	53,471	63,424	8,054	8,054	8,054	8,054
Supplies	1,323	7,500	5,530	5,668	5,810	5,955
Other Services & Charges	23,190	20,600	23,000	23,576	24,166	24,770
Capital Outlay	0	0	0	0	0	0
	260,424	276,074	151,876	153,618	155,409	157,248

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Clerk		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Elected	Avg. Salary		70,117	12,000	12,000	12,000	12,000
Category 2	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		37,305	34,268	34,268	34,268	34,268
Category 3	# FTE		2	0	0	0	0
Temporary/Part-time	Avg. Salary		1,000	-	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		67.02%	0.73%	0.73%	0.73%	0.73%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:							
Category 1	% of Base		26.49%	59.91%	61.71%	63.56%	65.46%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		26.14%	39.49%	40.68%	41.90%	43.16%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		(375)	0	0	0	0

Pension:							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		75.61%	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			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	500	500	500	513	526	539
Other	\$ Amount	22,690	20,100	22,500	23,063	23,640	24,231

Capital Outlay:							
Office Equipment	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Treasurer 253						
Personnel Services	62,571	64,348	64,648	64,648	64,648	64,648
Overtime	0	500	500	500	500	500
Fringes & Other Comp.	11,986	16,825	16,040	16,062	16,084	16,108
Pension	19,258	24,434	24,559	24,559	24,559	24,559
Supplies	1,607	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	36,384	43,800	43,500	44,588	45,703	46,845
Capital Outlay	0	1,000	1,000	1,025	1,051	1,077
	131,806	152,407	151,747	152,920	154,121	155,352

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Treasurer							
Personal Services: (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		6,000	6,000	6,000	6,000	6,000
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0
Category 3	# FTE		1	1	1	1	1
Temporary/Part-time	Avg. Salary		9,568	9,568	9,568	9,568	9,568
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	9,756	9,816	9,816	9,816	9,816

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 4	% of Base		1.03%	1.02%	1.02%	1.02%	1.02%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Clerical	\$ per Person		516	0	0	0	0
Category 4	% of Base		30.99%	30.25%	30.25%	30.25%	30.25%
Temporary/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%
Category 4	% of Base		50.09%	50.04%	50.04%	50.04%	50.04%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	305	1,300	1,000	1,025	1,051	1,077
Postage	\$ Amount	24,583	30,000	30,000	30,750	31,519	32,307
Other	\$ Amount	11,496	12,500	12,500	12,813	13,133	13,461

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Police Department 301						
Personnel Services	2,228,946	2,382,607	2,280,302	2,280,302	2,280,302	2,280,302
Overtime	133,438	172,000	172,000	172,000	172,000	172,000
Fringes & Other Comp.	618,571	758,089	730,538	752,358	774,834	797,983
Pension	1,272,452	1,173,758	861,263	861,263	861,263	861,263
Supplies	4,298	4,500	4,500	4,605	4,720	4,838
Other Services & Charges	394,312	444,949	492,800	505,121	517,748	530,691
Capital Outlay	85,825	170,966	153,800	134,195	137,550	140,989
	4,737,843	5,106,869	4,695,203	4,709,844	4,748,417	4,788,066

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Police Department		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		95,014	95,014	95,014	95,014	95,014
Category 2	# FTE		1	1	1	1	1
Director	Avg. Salary		79,426	79,426	79,426	79,426	79,426
Category 3	# FTE		2	1	1	1	1
Lieutenants/Sergeants	Avg. Salary		73,877	73,885	73,885	73,885	73,885
Category 4	# FTE		4	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		67,954	68,228	68,228	68,228	68,228
Category 5	# FTE		2	5	5	5	5
Lieutenants/Sergeants	Avg. Salary		67,684	67,600	67,600	67,600	67,600
Category 6	# FTE		3	2	2	2	2
Police	Avg. Salary		65,651	65,651	65,651	65,651	65,651
Category 7	# FTE		2	1	1	1	1
Police	Avg. Salary		59,776	65,651	65,651	65,651	65,651
Category 8	# FTE		21	2	2	2	2
Police	Avg. Salary		52,574	59,776	59,776	59,776	59,776
Category 9	# FTE		1	20	20	20	20
Police	Avg. Salary		84,446	54,640	54,640	54,640	54,640
Category 10	# FTE		3	3	3	3	3
Clerical	Avg. Salary		35,540	35,540	35,540	35,540	35,540
Category 11	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		20,800	20,800	20,800	20,800	20,800

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		6.85%	7.05%	7.05%	7.05%	7.05%
Category 4	% of Base		7.44%	7.64%	7.64%	7.64%	7.64%
Category 5	% of Base		7.47%	7.71%	7.71%	7.71%	7.71%
Category 6	% of Base		7.71%	7.94%	7.94%	7.94%	7.94%
Category 7	% of Base		8.46%	7.94%	7.94%	7.94%	7.94%
Category 8	% of Base		9.62%	8.72%	8.72%	8.72%	8.72%
Category 9	% of Base		0.00%	9.54%	9.54%	9.54%	9.54%
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		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Fringes & Other Compensation							
Category 1	% of Base		9.75%	8.68%	8.94%	9.21%	9.48%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		31.17%	29.08%	29.95%	30.85%	31.77%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		35.73%	33.57%	34.58%	35.61%	36.68%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 4	% of Base		27.18%	24.62%	25.36%	26.12%	26.90%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		35.77%	32.67%	33.65%	34.65%	35.69%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		29.78%	25.98%	26.76%	27.56%	28.39%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		31.14%	36.73%	37.83%	38.97%	40.14%
Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		36.23%	29.04%	29.91%	30.81%	31.73%
Police	\$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

Category 9	% of Base		0.00%	36.57%	37.66%	38.79%	39.96%
Dispatchers	\$ per Person		11,187	0	0	0	0
Category 10	% of Base		36.28%	32.51%	33.48%	34.49%	35.52%
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

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 3	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 4	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 7	% of Base		127.90%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		10.00%	127.90%	127.90%	127.90%	127.90%
Category 9	% of Base		-15.84%	10.00%	10.00%	10.00%	10.00%
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%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	4,494	9,300	9,300	9,533	9,771	10,015
Utilities	\$ Amount	120,188	120,200	120,200	123,205	126,285	129,442
Prisoner Transport	\$ Amount	65,925	90,000	90,000	92,250	94,556	96,920
Other	\$ Amount	203,706	225,449	273,300	280,133	287,136	294,314

Capital Outlay							
Vehicles	\$ Amount	75,336	124,466	124,000	127,100	130,278	133,535
Equipment	\$ Amount	10,489	46,500	29,800	7,095	7,272	7,454
Parking Lot	\$ Amount	0	0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Downriver Central Dispatch 302						
Personnel Services	408,922	412,043	441,638	441,638	441,638	441,638
Overtime	72,913	60,000	60,000	60,000	60,000	60,000
Fringes & Other Comp.	143,620	199,664	124,660	128,101	131,646	135,297
Pension	46,957	60,335	55,934	55,934	55,934	55,934
Supplies	178	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	99,958	160,000	160,000	164,000	168,101	172,303
Capital Outlay	24,758	0	0	0	0	0
	797,307	893,542	843,732	851,211	858,895	866,787

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Downriver Central Dispatch							
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Dispatchers	Avg. Salary		42,588	42,588	42,588	42,588	42,588
Category 2	# FTE		7	7	7	7	7
Dispatchers	Avg. Salary		38,842	38,436	38,436	38,436	38,436
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		7,249	10,833	10,833	10,833	10,833
Category 4	# FTE		1	0	0	0	0
Clerical	Avg. Salary		10,570	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		17.61%	17.61%	17.61%	17.61%	17.61%
Category 2	% of Base		19.31%	19.51%	19.51%	19.51%	19.51%
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%

Fringes & Other Compensation							
Category 1	% of Base		47.31%	43.04%	44.34%	45.67%	47.04%
Dispatchers	\$ per Person		0	0	0	0	0
Category 2	% of Base		49.88%	35.82%	36.90%	38.01%	39.15%
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		37,240	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

Pension							
Category 1	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
Category 2	% of Base		10.00%	8.82%	8.82%	8.82%	8.82%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		8.94%	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%

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

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Downriver Central Dispatch							
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	0	12,000	12,000	12,300	12,608	12,923
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	39,958	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	24,758		0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Downriver Animal Control 303						
Personnel Services	94,365	103,010	105,898	105,898	105,898	105,898
Overtime	2,839	250	250	250	250	250
Fringes & Other Comp.	34,583	35,583	32,187	33,067	33,974	34,908
Pension	6,875	7,440	6,868	6,868	6,868	6,868
Supplies	64	300	300	300	300	300
Other Services & Charges	7,423	13,700	14,800	14,800	14,800	14,800
Capital Outlay	10,000	25,000	25,000	2,500	2,500	2,500
	156,148	185,283	185,303	163,683	164,590	165,524

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Maintenance	Avg. Salary		37,201	34,341	34,341	34,341	34,341
Category 2	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		13,304	18,608	18,608	18,608	18,608
Category 3	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		2,000	0	0	0	0
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.34%	0.36%	0.36%	0.36%	0.36%
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%

Fringes & Other Compensation							
Category 1	% of Base		43.80%	42.72%	44.00%	45.32%	46.68%
Maintenance	\$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		956	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

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%
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%

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

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	758	500	600	600	600	600
Utilities	\$ Amount	12,852	13,000	15,000	15,000	15,000	15,000
Other	\$ Amount	25,715	28,200	32,200	32,200	32,200	32,200
Personnel Reimburse	\$ Amount	12,054	12,000	12,000	12,000	12,000	12,000
Shelter Agree/Revenue	\$ Amount	(43,957)	(40,000)	(45,000)	(45,000)	(45,000)	(45,000)
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
Capital Outlay							
Vehicles	\$ Amount		25,000	25,000	2,500	2,500	2,500
Other	\$ Amount	10,000			0	0	0

Appendix B - Estimated General Fund Expenditures by Type

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Fire Department		336					
Personnel Services		1,768,187	1,745,029	1,761,750	1,705,757	1,645,583	1,645,583
Overtime		64,422	103,000	103,000	112,474	108,310	108,310
Fringes & Other Comp.		520,532	657,378	664,113	617,465	591,380	593,726
Pension		979,851	1,007,658	937,305	928,208	922,191	922,191
Supplies		2,395	4,000	4,000	4,100	4,203	4,308
Other Services & Charges		137,134	162,480	184,220	188,826	193,546	198,384
Capital Outlay		13,614	15,000	47,000	15,375	15,759	16,153
		3,486,134	3,694,545	3,701,388	3,572,205	3,480,972	3,488,655

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		85,530	85,530	80,692	80,692	80,692
Category 2	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		67,381	65,782	67,381	67,381	67,381
Category 3	# FTE		4	4	4	4	4
Firefighters	Avg. Salary		62,978	62,943	62,978	62,978	62,978
Category 4	# FTE		2	1	1	1	1
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		59,518	59,518	58,785	58,785	58,785
Category 7	# FTE		5	6	5	5	5
Firefighters	Avg. Salary		58,785	56,160	58,785	58,785	58,785
Category 8	# FTE		12	13	12	12	12
Firefighters	Avg. Salary		51,358	52,850	56,422	56,422	56,422
Category 9	# FTE		1	1	1	1	1
Clerical	Avg. Salary		63,051	29,494	29,494	29,494	29,494

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		5.46%	5.40%	6.18%	6.18%	6.18%
Category 3	% of Base		5.84%	5.64%	6.62%	6.62%	6.62%
Category 4	% of Base		6.11%	5.90%	6.92%	6.92%	6.92%
Category 5	% of Base		6.11%	5.90%	6.92%	6.92%	6.92%
Category 6	% of Base		6.18%	5.97%	7.09%	7.09%	7.09%
Category 7	% of Base		6.26%	6.32%	7.09%	7.09%	7.09%
Category 8	% of Base		7.16%	6.72%	7.38%	7.38%	7.38%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		31.77%	29.83%	33.06%	34.05%	35.07%
Firefighters	\$ per Person		0	0	0	0	0
Category 2	% of Base		37.62%	39.23%	37.63%	37.63%	38.76%
Firefighters	\$ per Person		0	0	0	0	0
Category 3	% of Base		37.65%	35.27%	36.27%	36.27%	36.27%
Firefighters	\$ per Person		0	0	0	0	0
Category 4	% of Base		35.41%	24.07%	34.79%	34.79%	34.79%
Firefighters	\$ per Person		0	0	0	0	0
Category 5	% of Base		45.02%	42.22%	44.68%	44.68%	44.68%
Firefighters	\$ per Person		0	0	0	0	0
Category 6	% of Base		36.37%	33.93%	35.39%	35.39%	35.39%
Firefighters	\$ per Person		0	0	0	0	0
Category 7	% of Base		41.07%	41.03%	35.11%	35.11%	35.11%
Firefighters	\$ per Person		0	0	0	0	0
Category 8	% of Base		43.29%	40.38%	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		(20,688)	0	0	0	0

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Pension							

Appendix B - Estimated General Fund Expenditures by Type

Category 1	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 2	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 3	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 4	% of Base		127.90%	127.90%	127.90%	127.90%	127.90%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		15.12%	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	8,403	15,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	48,549	51,600	48,750	49,969	51,218	52,498
Other	\$ Amount	80,182	95,880	120,470	123,482	126,569	129,733

Capital Outlay							
Other Equipment	\$ Amount	13,614	15,000	15,000	15,375	15,759	16,153
Vehicles	\$ Amount			32,000			
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Engineering and Building 440						
Personnel Services	536,448	578,870	557,099	557,099	557,099	557,099
Overtime	616	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	139,038	169,442	157,079	161,680	166,418	171,299
Pension	185,247	228,750	170,511	170,511	170,511	170,511
Supplies	16,000	16,000	16,000	16,400	16,810	17,230
Other Services & Charges	132,129	148,440	147,100	150,778	154,547	158,410
Capital Outlay	26,232	40,896	0	0	0	0
	1,035,710	1,187,898	1,053,289	1,061,968	1,070,885	1,080,049

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Director	Total		105,622	105,622	105,622	105,622	105,622
Category 2	# FTE		2	1	1	1	1
Clerical	Avg. Salary engineers		72,800	58,781	58,781	58,781	58,781
Category 3	# FTE		2	3	3	3	3
Clerical	Avg. Salary engineers		54,798	61,214	61,214	61,214	61,214
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		4,175	4,175	4,175	4,175	4,175
Category 7	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		9,000	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		5.02%	2.99%	2.99%	2.99%	2.99%
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%

Fringes & Other Compensation							
Category 1	% of Base		24.58%	22.95%	23.64%	24.35%	25.08%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		29.68%	34.91%	35.96%	37.04%	38.15%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 3	% of Base		31.72%	29.14%	30.01%	30.92%	31.84%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 4	% of Base		41.31%	37.68%	38.81%	39.97%	41.17%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 5	% of Base		31.20%	26.97%	27.78%	28.61%	29.47%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 6	% of Base		6.87%	6.87%	6.87%	6.87%	6.87%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		893	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
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%

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

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	6,992	8,200	8,000	8,200	8,405	8,615
Utilities	\$ Amount	3,049	3,540	3,000	3,075	3,152	3,231
Inspectors/CAD	\$ Amount	103,200	114,234	114,234	117,090	120,017	123,017
Other	\$ Amount	18,888	22,466	21,866	22,413	22,973	23,547

Capital Outlay							
NSP2	\$ Amount	26,232	40,896	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

NO NSP

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
DPS 448						
Personnel Services	775,332	838,952	801,693	801,693	801,693	801,693
Overtime	98,778	80,000	80,000	80,000	80,000	80,000
Fringes & Other Comp.	271,025	265,330	235,383	242,114	249,046	256,186
Pension	286,098	360,639	333,123	333,123	333,123	333,123
Supplies	4,000	4,000	4,000	4,000	4,000	4,000
Other Services & Charges	1,172,361	1,357,528	1,288,967	1,288,967	1,288,967	1,288,967
Capital Outlay	22,600	74,520	39,000	39,000	39,000	39,000
	2,630,194	2,980,969	2,782,166	2,788,897	2,795,829	2,802,969

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personnel Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Supervisor	Avg. Salary		54,683	54,857	54,857	54,857	54,857
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		5	6	6	6	6
Maintenance	Avg. Salary		42,083	34,941	34,941	34,941	34,941
Category 4	# FTE		7	7	7	7	7
Maintenance	Avg. Salary		36,659	35,694	35,694	35,694	35,694
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	33,322	33,322	33,322	33,322
Category 6	# FTE		1	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		8,456	6,871	6,871	6,871	6,871

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		15.84%	17.61%	17.61%	17.61%	17.61%
Category 4	% of Base		18.19%	17.24%	17.24%	17.24%	17.24%
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%

Fringes & Other Compensation							
Category 1	% of Base		27.33%	25.02%	25.77%	26.55%	27.34%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		39.85%	37.01%	38.12%	39.26%	40.44%
Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		41.64%	34.85%	35.90%	36.97%	38.08%
Maintenance	\$ per Person		0	0	0	0	0
Category 5	% of Base		65.94%	55.52%	57.19%	58.90%	60.67%
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		(3,776)	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

Pension							
Category 1	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
Category 4	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		75.61%	75.61%	75.61%	75.61%	75.61%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		16.29%	0.00%	0.00%	0.00%	0.00%

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

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	75	500	400	400	400	400
Utilities	\$ Amount	58,605	77,600	77,400	77,400	77,400	77,400
Gasoline & Oil	\$ Amount	451,280	445,061	400,000	400,000	400,000	400,000
Road Salt	\$ Amount	136,113	211,000	185,000	185,000	185,000	185,000
Building Maintenance	\$ Amount	97,393	90,000	95,000	95,000	95,000	95,000
Vehicle/Auto Maint	\$ Amount	164,118	191,000	199,000	199,000	199,000	199,000
Other	\$ Amount	264,776	342,367	332,167	332,167	332,167	332,167

Capital Outlay							
Vehicles	\$ Amount	10,707	59,520	24,000	24,000	24,000	24,000
Other	\$ Amount	11,893	15,000	15,000	15,000	15,000	15,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,300,000	2,700,000	2,400,000	2,520,000	2,646,000	2,778,300
Pension	0	0	630,000	630,000	630,000	661,500
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	2,300,000	2,700,000	3,030,000	3,150,000	3,276,000	3,439,800

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Retiree Health Care		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
Other/Commissioners/Bc	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							
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						

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
		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Election Commission		840					
Personnel Services		16,075	10,000	13,000	13,000	13,000	13,000
Overtime		2,098	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.		0	153	153	153	153	153
Pension		0	0	0	0	0	0
Supplies		0	0	0	0	0	0
Other Services & Charges		27,672	20,700	16,052	16,453	16,864	17,286
Capital Outlay		0	0	0	0	0	0
		45,844	32,853	31,205	31,606	32,017	32,439

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		130	150	150	150	150
Temporary/Part-time	Avg. Salary		121	87	87	87	87
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

Overtime							
Category 1	% of Base		20.00%	15.39%	15.39%	15.39%	15.39%
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							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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	27,672	20,700	16,052	16,453	16,864	17,286
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay							
Other	\$ Amount						
	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Civil Service Commission 845						
Personnel Services	1,823	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	0	100	100	103	106	109
Other Services & Charges	913	3,100	3,100	3,178	3,257	3,338
Capital Outlay	0	0	0	0	0	0
	2,737	6,430	6,430	6,511	6,593	6,677

ASSUMPTIONS:						
Civil Service Commission						
	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)						
Category 1	Commission	1	1	1	1	1
Other/Commissioners/Board	Total	3,529	3,000	3,000	3,000	3,000
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%

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

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						
Test Administration	\$ Amount	880	3,000	3,100	3,178	3,257
Other	\$ Amount	33	100	0	0	0
	\$ Amount					

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Recreation Department 750						
Personnel Services	226,525	244,416	249,721	249,721	249,721	249,721
Overtime	1,155	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	46,742	47,485	46,846	46,846	46,846	46,846
Pension	11,664	11,935	12,766	12,766	12,766	12,766
Supplies	1,502	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	155,659	154,368	159,778	163,773	167,868	172,065
Capital Outlay	0	12,000	10,500	1,538	1,576	1,615
	443,247	474,204	483,611	478,694	482,878	487,167

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Recreation Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		44,834	51,872	51,872	51,872	51,872
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		26,178	27,445	27,445	27,445	27,445
Category 3	# FTE		1	1	1	1	1
Recreation Maintenance	Avg. Salary		48,339	48,339	48,339	48,339	48,339
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		6,103	6,103	6,103	6,103	6,103
Category 5	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		3,000	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		4.14%	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%

Fringes & Other Compensation:							
Category 1	% of Base		39.11%	32.00%	32.00%	32.00%	32.00%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		35.88%	30.66%	30.66%	30.66%	30.66%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		27.87%	25.84%	25.84%	25.84%	25.84%
Recreation Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		(2,250)	(2,250)	(2,306)	(2,364)	(2,423)

Pension:							
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		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Recreation Department		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	840	1,250	1,250	1,281	1,313	1,346
Utilities	\$ Amount	33,861	34,820	39,980	40,980	42,005	43,055
SMART Program	\$ Amount	53,776	63,898	63,898	65,495	67,132	68,810
Program Expenses	\$ Amount	9,366	14,500	14,500	14,863	15,235	15,616
Other	\$ Amount	57,815	39,900	40,150	41,154	42,183	43,238
	\$ Amount						
Capital Outlay							
Other	\$ Amount		12,000	1,500	1,538	1,576	1,615
Memorial Ball Field	\$ Amount			9,000			
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Swimming Pool -Rec 755						
Personnel Services	9,266	11,000	12,900	12,900	12,900	12,900
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	709	842	987	987	987	987
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	1,391	1,800	1,800	1,828	1,856	1,885
Capital Outlay	0	0	0	0	0	0
	11,366	13,742	15,787	15,818	15,849	15,881

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Swimming Pool -Rec		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		10	10	10	10	10
Director	Avg. Salary		1,100	1,290	1,290	1,290	1,290
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Maintenance	Avg. Salary		0	0	0	0	0

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							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0

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							
Utilities	\$ Amount	1,198	1,200	1,100	1,128	1,156	1,185
Other	\$ Amount	193	600	700	700	700	700
	\$ Amount						

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 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Yack Ice Arena - Rec 756						
Personnel Services	95,633	103,594	102,594	102,594	102,594	102,594
Overtime	2,748	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	18,195	22,360	21,222	21,740	22,274	22,823
Pension	5,092	5,081	5,081	5,081	5,081	5,081
Supplies	973	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	201,859	217,020	217,020	220,686	224,444	228,296
Capital Outlay	0	0	15,200	0	0	0
	324,500	351,555	364,617	353,639	357,969	362,409

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Yack Ice Arena - Rec		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		50,814	50,814	50,814	50,814	50,814
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		5,178	5,178	5,178	5,178	5,178
Category 3	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		1,000	0	0	0	0

Overtime							
Category 1	% of Base		3.94%	3.94%	3.94%	3.94%	3.94%
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							
Category 1	% of Base		36.91%	33.97%	34.99%	36.04%	37.12%
Clerical	\$ per Person		(356)	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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	141,745	146,640	146,640	150,306	154,064	157,916
Other	\$ Amount	60,115	70,380	70,380	70,380	70,380	70,380
	\$ Amount						

Capital Outlay							
Other	\$ Amount	0	0	15,200	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Youth Assistance 775						
Personnel Services	30,306	31,306	30,306	30,306	30,306	30,306
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	7,362	13,349	7,909	8,146	8,390	8,642
Pension	3,036	3,031	3,031	3,031	3,031	3,031
Supplies	195	200	200	205	210	215
Other Services & Charges	0	250	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	40,899	48,136	41,696	41,945	42,201	42,465

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Youth Assistance		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 2	# FTE		1	0	0	0	0
Maintenance	Avg. Salary		1,000	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 Compensation							
Category 1	% of Base		30.27%	26.10%	26.88%	27.69%	28.52%
Clerical	\$ per Person		4,174	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	\$ per Person		0	0	0	0	0

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							
Auto/Travel/Education	\$ Amount	0	150	150	154	158	162
Other	\$ Amount	100	100	100	103	106	109
	\$ Amount	0	0	0	0	0	0
	\$ Amount	0	0	0	0	0	0

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 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Museums & Marketing 800						
Personnel Services	124,065	140,640	140,340	140,340	140,340	140,340
Overtime	4,392	1,700	0	0	0	0
Fringes & Other Comp.	24,782	34,587	32,362	33,223	34,110	35,024
Pension	8,653	9,256	9,256	9,256	9,256	9,256
Supplies	1,531	1,550	1,550	1,589	1,629	1,670
Other Services & Charges	27,819	30,988	30,484	31,246	32,027	32,829
Capital Outlay	0	0	0	0	0	0
	191,241	218,721	213,992	215,654	217,362	219,119

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Museums & Marketing							
Personal Services: (FTE=Full Time Employees)							
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		36,379	36,379	36,379	36,379	36,379
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		16,027	15,927	15,927	15,927	15,927

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							
Category 1	% of Base		39.22%	36.16%	37.25%	38.36%	39.51%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		26.55%	23.07%	23.76%	24.47%	25.20%
Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person		(262)				

Pension							
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			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	435	400	400	410	420	431
Utilities	\$ Amount	18,213	20,775	20,775	21,294	21,826	22,372
Other	\$ Amount	9,170	9,813	9,309	9,542	9,781	10,026

Capital Outlay							
Masonic Temple	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
805							
Zoning Board of Appeals							
Personnel Services		0	0	0	0	0	0
Overtime		2,806	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
		2,806	4,381	4,381	4,491	4,604	4,719

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Zoning Board of Appeals		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Other/Commis.	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%

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

Capital Outlay							
Tennis Courts	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
810						
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	3,804	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	100	100	100	103	106	109
Other Services & Charges	9,447	9,900	9,900	148	152	156
Capital Outlay	0	0	0	0	0	0
	13,350	14,306	14,306	4,665	4,783	4,903

ASSUMPTIONS:		Actual 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
Planning Commission							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
Other/Commissioners/Bd	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%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Commission	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

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	1,047	1,500	1,500	1,538	1,576	1,615
Consultants	\$ Amount	8,400	8,400	8,400	(1,600)	(1,600)	(1,600)
Other	\$ Amount						

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 2013-2014	Budget 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018	Estimated 2018-2019
815						
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	1,027	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
	1,027	1,690	1,690	1,733	1,776	1,820

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Building Board of Appeals		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Personal Services (FTE=Full-Time Employees)							
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%

Fringes & Other Compensation							
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

Appendix C - CBO Inflation Factors

	2016-2017	2017-2018	2018-2019
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%
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
Retiree Health Care Increases			
Retiree Health Care Insurance	5.00%	5.00%	5.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
Licenses & Permits (451)	1.00%	1.00%	1.00%
Licenses (461)	1.00%	1.00%	1.00%
Permits - Other (471)	1.00%	1.00%	1.00%
Permits - Building (471)	1.00%	1.00%	1.00%
Service Charges & Fee Increases			
Service Charges & Fees	1.00%	1.00%	1.00%

APPENDIX D - Actuarial Contribution to Defined Benefit Plan

**City of Wyandotte
5-Year Financial Forecast (General Fund)
Contribution Analysis - Defined Benefit Plan
September 30, 2015**

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Mayor and Council	-	-	-	-	-
District Court	27,506.00	26,897.00	27,506.31	27,506.31	27,506.31
Financial Services	67,940.00	67,940.00	75,572.83	75,572.83	75,572.83
Clerk	56,412.00	-	6,853.60	6,853.60	6,853.60
Assessor	26,480.00	27,749.00	27,748.57	27,748.57	27,748.57
Treasurer	22,647.00	22,647.00	15,014.00	15,014.00	15,014.00 *
Information Technology	-	-	-	-	-
Engineering and Building	204,198.00	138,553.82	138,553.82	138,553.82	138,553.82
Police Department	1,026,510.00	691,455.00	545,112.60	545,112.60	545,112.60
Fire Department	910,119.00	828,886.94	825,092.45	825,092.45	825,092.45
Downriver Central Dispatch	33,026.00	32,201.00	32,200.79	32,200.79	32,200.79
DPS	334,935.00	308,137.00	308,136.74	308,136.74	308,136.74
Museums & Marketing	-	-	-	-	-
Swimming Pool -Rec	-	-	-	-	-
Youth Assistance	-	-	-	-	-
Yack Ice Arena - Rec	-	-	-	-	-
Retiree Health Care	-	630,000.00	630,000.00	630,000.00	661,500.00
Recreation Department	-	-	-	-	-
Total Budgeted in General Fund	2,709,773.00	2,774,466.76	2,631,791.71	2,631,791.71	2,663,291.71
Expected Investment Income	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	3,159,773.00	3,224,466.76	3,081,791.71	3,081,791.71	3,113,291.71
Contribution Per Actuarial Valuation	3,211,198.00	3,310,577.00	3,310,577.00	3,310,577.00	3,310,577.00
(Use of Principal)/Additional Investment	(51,425.00)	(86,110.24)	(228,785.29)	(228,785.29)	(197,285.29)

* 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%
2014	3,220,577.00	9,379.00	0.29%
2015	3,310,577.00	90,000.00	2.79% Estimated