City of Wyandotte
5-Year Financial Forecast
General Fund

August, 2019

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 modest increases in constitutional revenue sharing and flat distributions under the CVTRS (City, Village, Township Revenue Sharing) program which replaced the EVIP program which previously replaced statutory revenue sharing. Beginning in the 2017 fiscal year, state shared revenue was also increased by the projected reimbursement amount that is intended to replace lost revenue from the phase out of the personal property tax. State revenue, except for the personal property tax reimbursement, 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 pent up demand (value increases) becoming evident. The current year reflected a small increase (2.4%) in real property taxes which was offset by the continued phase-out of the personal property tax and a rollback of the millage rate. The State has committed to a reimbursement amount for the lost personal property tax which is reflected in the state shared revenue projections. 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 4.5% in the first (2) projected years of the model and 3% for the last projected year of this model. The projected 2020 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 eliminated (effective in 2005 through 2009 based on employee group) 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 2018 was taken from the City's audited financial statement.
- The 2019 projections represent the amended budget adopted by Council through July 31, 2019.

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 201p with the inclusion of the pre-rolled back 3.0 mills approved on May 7, 2019 for a five-year period.
   b. Assumed an annual increase of 4.5% for the first two (2) years and 3.0% for the last year in the City's taxable value over the timeframe of the model.
   c. Assumed no future annual Headlee reduction beyond the required reduction made for 2019.
   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 adopted 2019 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 2020FY 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 although recent contracts specify January 1st. 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. Note that the majority of the collective bargaining agreements are in place until December 31, 2021.

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 (2016FY - Future)

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Revenue Category						
Property Taxes	9,570,114	9,730,819	9,964,123	9,938,675	10,234,823	10,441,141
Penalties & Interest	98,627	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:	484,094	531,200	570,800	576,509	582,274	588,096
State Shared Revenue:	3,479,593	3,499,073	3,661,408	3,724,571	3,788,997	3,854,712
Grant Revenue	75,000	78,500	286,000	0	0	0
Charges for Services & Fees	5,447,699	5,708,102	5,828,233	5,886,515	5,945,380	6,004,834
Miscellaneous (including Transfers In)	3,738,151	3,657,324	3,760,167	3,800,971	3,842,795	3,885,665
	22,893,278	**23,305,018**	**24,170,731**	**24,029,741**	**24,499,332**	**24,882,138**
Expenditure Category						
Mayor and Council	109,006	120,727	129,397	131,049	132,747	134,494
District Court	998,743	1,164,607	1,335,256	1,345,377	1,363,367	1,381,828
Financial Services	619,066	648,733	649,043	652,517	656,495	660,591
Information Technology	195,475	203,417	206,732	207,735	208,768	209,833
General Government Administration	1,354,252	1,467,550	1,472,890	1,509,713	1,547,456	1,586,142
Clerk	218,704	250,214	251,427	254,282	256,998	259,789
Assessor	388,423	419,391	434,220	443,045	452,092	461,367
Treasurer	106,739	138,707	136,328	138,305	139,424	140,568
Police Department	4,489,990	4,700,404	4,985,105	4,777,192	4,818,345	4,860,665
Civil Defense	4,622	6,600	6,600	6,728	6,858	6,992
Downriver Central Dispatch	802,123	892,906	939,887	956,467	965,716	975,221
Downriver Animal Control	209,252	243,980	252,901	256,033	257,383	258,773
Fire Department	4,074,042	4,235,465	4,204,342	4,137,236	4,145,153	4,154,920
Engineering and Building	1,150,714	1,120,940	1,145,970	1,156,365	1,166,451	1,176,809
DPS	2,344,657	2,795,721	2,817,673	2,771,987	2,780,537	2,789,343
Recreation Department	625,414	543,931	544,285	540,256	545,128	550,123
Swimming Pool -Rec	16,379	15,771	15,771	15,774	15,777	15,780
Yack Ice Arena - Rec	364,882	378,226	360,063	365,110	369,716	374,442
Youth Assistance	44,533	46,499	47,328	47,664	48,010	48,365
Museums & Marketing	175,050	188,556	184,122	186,192	187,907	189,671
Zoning Board of Appeals	4,534	4,381	4,704	4,822	4,942	5,066
Planning Commission	13,375	14,306	14,844	15,217	15,598	15,988
Building Board of Appeals	465	1,690	1,690	1,733	1,776	1,820
Election Commission	45,292	56,400	75,674	76,085	76,873	77,680
Civil Service Commission	647	6,430	6,430	6,511	6,593	6,677
Retiree Health Care Insurance	2,500,000	2,538,020	2,638,020	2,769,921	2,908,417	3,053,838
Additional Pension Contribution	781,000	781,000	1,073,000	1,073,000	1,073,000	1,126,650
Operating Transfers	1,153,579	503,014	516,883	543,919	568,601	585,796
	22,790,957	**23,487,586**	**24,450,585**	**24,390,234**	**24,720,127**	**25,109,230**
Excess of Revenue Over (Under) Expenditures	**102,321**	**(182,568)**	**(279,854)**	**(360,494)**	**(220,795)**	**(227,093)**

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Beginning Fund Balance	**4,572,939**	**4,675,260**	**4,492,693**	**4,212,839**	**3,852,345**	**3,631,550**
Total Revenue	22,893,278	23,305,018	24,170,731	24,029,741	24,499,332	24,882,138
Total Expenditures	22,790,957	23,487,586	24,450,585	24,390,234	24,720,127	25,109,230
Excess of Revenue Over (Under) Expenditures	**102,321**	**(182,568)**	**(279,854)**	**(360,494)**	**(220,795)**	**(227,093)**
Ending Fund Balance	**4,675,260**	**4,492,693**	**4,212,839**	**3,852,345**	**3,631,550**	**3,404,457**

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	4,675,260	4,492,693	4,212,839	3,852,345	3,631,550	3,404,457
Total Unreserved Fund Balance	4,675,260	4,492,693	4,212,839	3,852,345	3,631,550	3,404,457
Total Fund Balance	4,675,260	4,492,693	4,212,839	3,852,345	3,631,550	3,404,457
Ending Fund Balance as a Percent of Current Year expenditures	20.51%	19.13%	17.23%	15.79%	14.69%	13.56%

Appendix A - Estimated General Fund Revenue by Type

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Revenue Category						
Property Taxes						
Tax Levies	9,187,437	9,341,408	9,567,750	9,543,191	9,828,993	10,028,102
Special Levies	54,987	50,000	50,000	50,000	50,000	50,000
Administrative Fee	327,690	339,411	346,373	345,484	355,831	363,039
Total Property Taxes	9,570,114	9,730,819	9,964,123	9,938,675	10,234,823	10,441,141
Penalties & Interest	98,627	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:						
License & Permits (451)	37,587	40,200	72,650	73,377	74,111	74,852
Licenses (461)	3,720	12,000	8,650	8,737	8,824	8,912
Permits - Other (471)	176,585	179,000	189,500	191,395	193,309	195,242
Permits - Building (471)	266,202	300,000	300,000	303,000	306,030	309,090
Total Business Licenses & Permits	484,094	531,200	570,800	576,509	582,274	588,096
State Shared Revenue:						
State Shared Revenue	3,012,226	3,032,372	3,158,144	3,221,307	3,285,733	3,351,448
Liquor Licenses	32,350	30,000	32,000	32,000	32,000	32,000
Local Commununity Stabilization (PA 86)	435,017	436,701	471,264	471,264	471,264	471,264
Miscellaneous Grant Revenue	75,000	78,500	286,000	0	0	0
Total State Shared Revenue & Grants	3,554,593	3,577,573	3,947,408	3,724,571	3,788,997	3,854,712
Charges for Services & Fees	5,447,699	5,708,102	5,828,233	5,886,515	5,945,380	6,004,834
Miscellaneous:						
Major Roads	500,000	400,000	400,000	400,000	400,000	400,000
Local Roads	372,000	433,000	433,000	433,000	433,000	433,000
District Court	1,510,844	1,504,324	1,512,167	1,549,971	1,588,720	1,628,438
Investment Income	52,357	25,000	120,000	123,000	126,075	129,227
Other	1,302,951	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Total Miscellaneous	3,738,151	3,657,324	3,760,167	3,800,971	3,842,795	3,885,665
	22,893,278	**23,305,018**	**24,170,731**	**24,029,741**	**24,499,332**	**24,882,138**

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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%	4.5%	4.5%	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	548,667,361	558,718,756	572,977,744	598,761,742	625,706,021	644,477,202
TIFA and DDA capture	(171,281,553)	(177,233,435)	(185,174,002)	(201,518,181)	(218,597,849)	(230,496,684)
Taxable Value	377,385,808	381,485,321	387,803,742	397,243,561	407,108,172	413,980,518
Headlee Rollback Factor	0.9959	1.0000	0.9983	1.0000	1.0000	1.0000
Millage Rate:						
Operating - General Fund	14.9921	14.9921	14.9840	14.9963	14.9963	14.9963
Debt Millage	2.5063	2.5063	2.5020	2.5020	2.5020	2.5020
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	17.4984	17.4984	17.4860	17.4983	17.4983	17.4983
Amount of Property Tax Levy:						
Operating - General Fund	$5,657,806	$5,719,266	$5,810,851	$5,957,184	$6,105,116	$6,208,176
Debt Millage	945,842	1,152,690	1,166,873	993,919	1,018,601	1,035,796
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	116,835	78,743	76,798	76,798	76,798	76,798
TOTAL PROPERTY TAXES LEVIED	**$6,720,483**	**$6,950,699**	**$7,054,522**	**$7,027,901**	**$7,200,515**	**$7,320,770**
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	**2,313,260**	**2,390,709**	**2,513,228**	**2,515,290**	**2,628,478**	**2,707,332**
TOTAL TAX REVENUE	**9,033,743**	**9,341,408**	**9,567,750**	**9,543,191**	**9,828,993**	**10,028,102**

TIFA, LDFA AND DDA TAXABLE VALUES	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	4.5%	4.5%	3.0%
Taxable Value						
TIFA District:						
Total District	300,969,936	300,265,597	312,825,226	326,902,361	341,612,967	351,861,356
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	144,670,526	143,966,187	156,525,816	170,602,951	185,313,557	195,561,946
Downtown Development Authority:						
Total District	48,503,881	49,045,939	50,378,759	52,645,803	55,014,864	56,665,310
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	26,773,308	27,315,366	28,648,186	30,915,230	33,284,291	34,934,737
Total	$171,443,834	$171,281,553	$185,174,002	$201,518,181	$218,597,849	$230,496,684

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Mayor and Council 100						
Personnel Services	63,096	63,222	63,222	63,222	63,222	63,222
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	21,705	27,968	30,453	31,320	32,214	33,135
Pension	4,310	4,322	4,322	4,322	4,322	4,322
Supplies	0	1,515	2,000	2,050	2,101	2,154
Other Services & Charges	19,896	23,700	29,400	30,135	30,888	31,661
Capital Outlay	0	0	0	0	0	0
	109,006	**120,727**	**129,397**	**131,049**	**132,747**	**134,494**

ASSUMPTIONS: Mayor and Council		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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		43,222	43,222	43,222	43,222	43,222
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		61.17%	66.92%	68.92%	70.99%	73.12%
Clerical	$ per Person			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	451	2,000	2,000	2,050	2,101	2,154
Utilities	$ Amount	0	0	0	0	0	0
Other	$ Amount	19,445	21,700	27,400	28,085	28,787	29,507
Capital Outlay							
Chairs	$ Amount		0	0	0	0	0
	$ Amount						
	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

District Court 136	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personnel Services	534,062	566,663	555,819	557,638	557,638	557,638
Overtime	419	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	142,309	157,498	152,449	156,723	160,970	165,345
Pension	64,335	65,187	32,817	32,817	32,817	32,817
Supplies	8,094	9,200	9,200	9,430	9,666	9,908
Other Services & Charges	210,657	308,159	527,071	540,249	553,756	567,600
Capital Outlay	38,868	54,700	54,700	45,320	45,320	45,320
	998,743	**1,164,607**	**1,335,256**	**1,345,377**	**1,363,367**	**1,381,828**

ASSUMPTIONS: District Court		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1			7	7	7	7	7
Clerical	Total		42,808	42,195	42,195	42,195	42,195
Category 2			1	1	1	1	1
Clerical	Total		39,354	32,802	32,802	32,802	32,802
Category 3			1	1	1	1	1
Elected	Total		45,718	45,718	45,718	45,718	45,718
Category 4			16	16	16	16	16
Temporary/Part-time	Total		11,371	11,371	11,484	11,484	11,484
Overtime							
Category 1	% of Base		1.07%	1.08%	1.08%	1.08%	1.08%
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		42.54%	40.28%	41.49%	42.74%	44.02%
Clerical	$ per Person				0	0	0
Category 2	% of Base		27.78%	36.88%	37.98%	39.12%	40.30%
Clerical	$ per Person		0	0	0	0	0
Category 3	% of Base		9.10%	13.94%	14.36%	14.79%	15.24%
Elected	$ per Person		0	0	0	0	0
Category 4	% of Base		8.20%	8.24%	8.24%	8.24%	8.24%
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		89.50%	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%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	$ Amount	2,482	4,000	12,000	12,300	12,608	12,923
Utilities	$ Amount	0	500	500	513	526	539
Professional Fees	$ Amount	156,453	248,474	456,711	468,129	479,832	491,828
Other	$ Amount	51,723	55,185	57,860	59,307	60,790	62,310
Capital Outlay							
Vehicles	$ Amount	0	0	0	0	0	0
Office Equipment	$ Amount	38,868	54,700	54,700	45,320	45,320	45,320

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Appendix B - Estimated General Fund Expenditures by Type

172	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Financial Services						
Personnel Services	416,146	433,494	433,494	433,401	433,401	433,401
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	92,732	106,643	112,953	116,508	120,256	124,116
Pension	91,334	91,596	91,596	91,382	91,382	91,382
Supplies	0	0	0	0	0	0
Other Services & Charges	18,854	15,000	9,000	9,226	9,456	9,692
Capital Outlay	0	0	0	0	0	0
	619,066	**648,733**	**649,043**	**652,517**	**656,495**	**660,591**

ASSUMPTIONS: Financial Services		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Director	Avg. Salary		97,601	97,601	97,601	97,601	97,601
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		63,586	63,586	63,586	63,586	63,586
Category 3	# FTE		2	2	2	2	2
Clerical	Avg. Salary		43,222	43,222	43,222	43,222	43,222
Category 4	# FTE		3	3	3	3	3
Temporary/Part-Time	Avg. Salary		13,746	13,746	13,884	13,884	13,884
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(50,577)	(50,577)	(51,082)	(51,082)	(51,082)
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		2.31%	2.31%	2.31%	2.31%	2.31%
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		25.01%	26.70%	27.51%	28.33%	29.18%
Director	$ per Person		0	0	0	0	0
Category 2	% of Base		36.96%	40.04%	41.24%	42.48%	43.76%
Clerical	$ per Person		0	0	0	0	0
Category 3	% of Base		20.40%	20.40%	21.01%	21.65%	22.29%
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		21.49%	22.72%	22.72%	22.72%	22.72%
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		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		42.33%	42.33%	42.33%	42.33%	42.33%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	$ Amount	4,519	4,500	4,500	4,613	4,728	4,846
Other	$ Amount	14,335	10,500	4,500	4,613	4,728	4,846
Capital Outlay							
Project 1	$ Amount		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

200	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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	5,590	10,000	10,000	10,250	10,506	10,769
Other Services & Charges	1,288,620	1,397,550	1,402,890	1,437,963	1,473,912	1,510,760
Capital Outlay	60,041	60,000	60,000	61,500	63,038	64,613
	1,354,252	**1,467,550**	**1,472,890**	**1,509,713**	**1,547,456**	**1,586,142**
	0					

ASSUMPTIONS: **General Government Administration**		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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	205,456	260,000	260,000	266,500	273,163	279,992
Utilities	$ Amount	642,813	661,750	661,390	677,925	694,873	712,245
Ins & Casulty	$ Amount	376,450	400,000	400,000	410,000	420,250	430,756
Other	$ Amount	63,901	75,800	81,500	83,538	85,626	87,767
NSP Market Value Adj	$ Amount	0	0	0	0	0	0
Capital Outlay							
Computer Services	$ Amount	60,041	60,000	60,000	61,500	63,038	64,613
Project 2	$ Amount						
Project 3	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Clerk 215						
Personnel Services	136,439	140,350	140,357	140,548	140,548	140,548
Overtime	57	1,000	1,000	1,005	1,005	1,005
Fringes & Other Comp.	39,205	44,894	47,686	49,087	50,515	51,986
Pension	11,698	12,123	12,124	12,124	12,124	12,124
Supplies	2,377	2,060	2,100	2,153	2,207	2,262
Other Services & Charges	28,928	44,027	42,400	43,461	44,547	45,661
Capital Outlay	0	5,760	5,760	5,904	6,052	6,203
	218,704	**250,214**	**251,427**	**254,282**	**256,998**	**259,789**

ASSUMPTIONS: **Clerk**		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Elected	Avg. Salary		45,000	45,000	45,000	45,000	45,000
Category 2	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		38,117	38,121	38,121	38,121	38,121
Category 3	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		9,558	9,558	9,653	9,653	9,653
Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.66%	0.66%	0.66%	0.66%	0.66%
Category 3	% of Base		2.62%	2.62%	2.62%	2.62%	2.62%
Fringes & Other Compensation							
Category 1	% of Base		22.63%	22.63%	23.31%	24.01%	24.73%
Elected	$ per Person		0	0	0	0	0
Category 2	% of Base		43.61%	47.27%	48.69%	50.15%	51.66%
Supervisor	$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
	$ 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		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	5,096	7,262	7,300	7,483	7,670	7,862
Other	$ Amount	23,832	36,765	35,100	35,978	36,877	37,799
Capital Outlay							
Office Equipment	$ Amount	0	5,760	5,760	5,904	6,052	6,203
Project 2	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

Assessor 209	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personnel Services	46,210	46,171	46,171	46,171	46,171	46,171
Overtime		400	400	400	400	400
Fringes & Other Comp.	10,886	11,043	11,872	12,228	12,595	12,973
Pension	36,930	37,027	37,027	37,027	37,027	37,027
Supplies	716	1,000	1,000	1,025	1,051	1,077
Other Services & Charges	292,976	322,250	336,250	344,656	353,272	362,104
Capital Outlay	705	1,500	1,500	1,538	1,576	1,615
	388,423	**419,391**	**434,220**	**443,045**	**452,092**	**461,367**

ASSUMPTIONS: Assessor		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		4,800	4,800	4,800	4,800	4,800
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		41,371	41,371	41,371	41,371	41,371
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		0.97%	0.97%	0.97%	0.97%	0.97%
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%	7.88%	8.12%	8.36%
Elected	$ per Person		0	0	0	0	0
Category 2	% of Base		25.80%	27.81%	28.64%	29.50%	30.39%
Clerical	$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	$ per Person		0	0	0	0	0
Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
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	250	250	256	262	269
Contractual Services	$ Amount	283,249	295,000	309,000	316,725	324,643	332,759
Other	$ Amount	9,726	27,000	27,000	27,675	28,367	29,076
Capital Outlay							
Assesment Software	$ Amount	0	0	0	0	0	0
Office Equipment	$ Amount	705	1,500	1,500	1,538	1,576	1,615
Project 3	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Treasurer	253						
Personnel Services		55,348	59,102	59,102	59,645	59,645	59,645
Overtime		0	500	500	505	505	505
Fringes & Other Comp.		5,902	12,194	12,815	12,967	12,996	13,025
Pension		21,330	21,411	21,411	21,625	21,625	21,625
Supplies		457	1,500	1,500	1,538	1,576	1,615
Other Services & Charges		23,701	43,000	40,000	41,000	42,026	43,076
Capital Outlay		0	1,000	1,000	1,025	1,051	1,077
		106,739	**138,707**	**136,328**	**138,305**	**139,424**	**140,568**

ASSUMPTIONS: **Treasurer**		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		4,800	4,800	4,800	4,800	4,800
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		12,000	12,000	12,120	12,120	12,120
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	8,460	8,460	8,545	8,545	8,545
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		1.18%	1.18%	1.18%	1.18%	1.18%
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		0	0	0	0	0
Category 4	% of Base		25.79%	27.26%	27.26%	27.26%	27.26%
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		50.61%	50.61%	50.61%	50.61%	50.61%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	$ Amount	600	1,000	1,000	1,025	1,051	1,077
Postage	$ Amount	12,174	30,000	27,000	27,675	28,367	29,076
Other	$ Amount	10,927	12,000	12,000	12,300	12,608	12,923
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

177	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Information Technology						
Personnel Services	145,173	145,642	145,642	145,642	145,642	145,642
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	35,784	43,211	46,526	47,529	48,562	49,627
Pension	14,517	14,564	14,564	14,564	14,564	14,564
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	195,475	**203,417**	**206,732**	**207,735**	**208,768**	**209,833**

ASSUMPTIONS: Information Technology		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		100,422	100,422	100,422	100,422	100,422
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		45,219	45,219	45,219	45,219	45,219
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 Compensation							
Category 1	% of Base		30.83%	33.31%	34.31%	35.33%	36.39%
Director	$ per Person		0	0	0	0	0
Category 2	% of Base		27.09%	28.92%	28.92%	28.92%	28.92%
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
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

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Civil Defense	325						
Personnel Services		0	0	0	0	0	0
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		1,438	1,500	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		3,184	5,100	5,100	5,228	5,358	5,492
Capital Outlay		0	0	0	0	0	0
		4,622	**6,600**	**6,600**	**6,728**	**6,858**	**6,992**

ASSUMPTIONS: Civil Defense		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	1	1	1	1
Director	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
Temporary/Par	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%
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%
Other Services & Charges							
Education	$ Amount	0	1,500	1,500	1,538	1,576	1,615
Utilities	$ Amount	0	0	0	0	0	0
Other	$ Amount	3,184	3,600	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 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Engineering and Building 440						
Personnel Services	592,619	592,885	600,490	601,030	601,030	601,030
Overtime	1,460	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	141,873	163,843	148,731	153,119	157,600	162,215
Pension	257,375	176,933	172,573	172,573	172,573	172,573
Supplies	6,307	7,000	7,000	7,175	7,354	7,538
Other Services & Charges	151,081	174,779	211,676	216,968	222,394	227,953
Capital Outlay	0	0	0	0	0	0
	1,150,714	**1,120,940**	**1,145,970**	**1,156,365**	**1,166,451**	**1,176,809**

ASSUMPTIONS: Engineering and Building		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Director	Total		114,275	98,000	98,000	98,000	98,000
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary	engineers	57,074	57,720	57,720	57,720	57,720
Category 3	# FTE		3	3	3	3	3
Clerical	Avg. Salary	engineers	65,203	69,282	69,282	69,282	69,282
Category 4	# FTE		2	2	2	2	2
Clerical	Avg. Salary	clerical	48,537	51,470	51,470	51,470	51,470
Category 5	# FTE		3	3	3	3	3
Clerical	Avg. Salary	clerical	26,607	26,662	26,662	26,662	26,662
Category 6	# FTE		11	11	11	11	11
Temporary/Part-time	Avg. Salary		4,458	4,909	4,958	4,958	4,958
Category 7	# 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		2.81%	2.65%	2.65%	2.65%	2.65%
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		26.92%	7.65%	7.88%	8.12%	8.36%
Director	$ per Person			0	0	0	0
Category 2	% of Base		20.83%	16.62%	17.12%	17.63%	18.16%
Clerical	$ per Person	engineers		0	0	0	0
Category 3	% of Base		28.76%	28.14%	28.99%	29.85%	30.75%
Clerical	$ per Person	engineers		0	0	0	0
Category 4	% of Base		31.08%	31.67%	32.62%	33.60%	34.60%
Clerical	$ per Person	clerical		0	0	0	0
Category 5	% of Base		39.39%	46.06%	47.45%	48.87%	50.34%
Clerical	$ per Person	clerical		0	0	0	0
Category 6	% of Base		6.79%	6.87%	6.87%	6.87%	6.87%
Temporary/Part-time	$ per Person			0	0	0	0
Category 7	% 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%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
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%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS: Engineering and Building		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Other Services & Charges							
Auto/Travel/Education	$ Amount	3,496	7,000	4,000	4,100	4,203	4,308
Utilities	$ Amount	3,784	3,600	4,000	4,100	4,203	4,308
Inspectors/CAD	$ Amount	120,669	135,929	174,500	178,863	183,335	187,918
Other	$ Amount	23,132	28,250	29,176	29,905	30,653	31,419

Capital Outlay							
NSP2	$ Amount	0	0	0	0	0	0
Office Equipment	$ Amount	0	0	0			
Project 3	$ Amount						

NO NSP

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Police Department	301						
Personnel Services		2,380,860	2,491,370	2,494,165	2,494,768	2,494,768	2,494,768
Overtime		190,075	155,000	165,000	165,000	165,000	165,000
Fringes & Other Comp.		670,388	855,485	897,181	924,004	951,584	979,992
Pension		633,163	650,249	650,529	650,529	650,529	650,529
Supplies		5,205	6,000	6,000	4,605	4,720	4,838
Other Services & Charges		444,747	522,300	502,230	514,786	527,656	540,848
Capital Outlay		165,552	20,000	270,000	23,500	24,088	24,690
		4,489,990	**4,700,404**	**4,985,105**	**4,777,192**	**4,818,345**	**4,860,665**

ASSUMPTIONS: Police Department		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		92,539	92,539	92,539	92,539	92,539
Category 2	# FTE		1	1	1	1	1
Director	Avg. Salary		85,946	85,946	85,946	85,946	85,946
Category 3	# FTE		2	3	3	3	3
Lieutenants/Sergeants	Avg. Salary		79,978	79,696	79,696	79,696	79,696
Category 4	# FTE		2	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		73,863	73,863	73,863	73,863	73,863
Category 5	# FTE		4	4	4	4	4
Lieutenants/Sergeants	Avg. Salary		73,863	73,863	73,863	73,863	73,863
Category 6	# FTE		0	0	0	0	0
Police	Avg. Salary		0	0	0	0	0
Category 7	# FTE		3	3	3	3	3
Police	Avg. Salary		71,067	71,067	71,067	71,067	71,067
Category 8	# FTE		1	1	1	1	1
Police	Avg. Salary		64,712	64,712	64,712	64,712	64,712
Category 9	# FTE		21	20	20	20	20
Police	Avg. Salary		59,816	58,990	58,990	58,990	58,990
Category 10	# FTE		3	3	3	3	3
Clerical	Avg. Salary		38,459	38,459	38,459	38,459	38,459
Category 11	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		20,107	20,107	20,308	20,308	20,308

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		5.87%	6.27%	6.27%	6.27%	6.27%
Category 4	% of Base		6.36%	6.77%	6.77%	6.77%	6.77%
Category 5	% of Base		6.36%	6.77%	6.77%	6.77%	6.77%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		6.61%	7.04%	7.04%	7.04%	7.04%
Category 8	% of Base		7.26%	7.73%	7.73%	7.73%	7.73%
Category 9	% of Base		7.85%	8.48%	8.48%	8.48%	8.48%
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: Police Department		Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Fringes & Other Compensation							
Category 1	% of Base		12.44%	12.29%	12.66%	13.04%	13.43%
Director	$ per Person		0	0	0	0	0
Category 2	% of Base		28.91%	31.19%	32.13%	33.09%	34.09%
Director	$ per Person		0	0	0	0	0
Category 3	% of Base		28.65%	34.44%	35.47%	36.53%	37.63%
Lieutenants/Sergeants	$ per Person		0	0	0	0	0
Category 4	% of Base		18.51%	18.47%	19.02%	19.59%	20.18%
Lieutenants/Sergeants	$ per Person		0	0	0	0	0
Category 5	% of Base		41.74%	45.11%	46.46%	47.86%	49.29%
Police	$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Police	$ per Person		0	0	0	0	0
Category 7	% of Base		41.66%	44.08%	45.41%	46.77%	48.17%

Police	$ per Person		0	0	0	0	0
Category 8	% of Base		46.48%	50.33%	51.84%	53.39%	55.00%
Police	$ per Person		0	0	0	0	0
Category 9	% of Base		36.26%	37.10%	38.21%	39.36%	40.54%
Dispatchers	$ per Person		0	0	0	0	0
Category 10	% of Base		37.82%	40.96%	42.19%	43.46%	44.76%
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		143.50%	143.50%	143.50%	143.50%	143.50%
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		143.50%	143.50%	143.50%	143.50%	143.50%
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		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 9	% of Base		10.00%	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	24,719	25,000	30,000	30,750	31,519	32,307
Utilities	$ Amount	113,510	120,200	120,200	123,205	126,285	129,442
Prisoner Transport	$ Amount	67,795	80,000	100,000	102,500	105,063	107,690
Other	$ Amount	238,723	297,100	252,030	258,331	264,789	271,409
Capital Outlay							
Vehicles	$ Amount	128,619	0	0	0	0	0
Equipment	$ Amount	36,933	20,000	140,000	23,500	24,088	24,690
IT-Building	$ Amount	0	0	130,000	0	0	0

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Fire Department	336						
Personnel Services		1,970,065	1,984,620	1,966,891	1,966,891	1,966,891	1,966,891
Overtime		92,714	103,000	103,000	131,891	131,891	131,891
Fringes & Other Comp.		728,937	805,765	822,922	720,040	720,900	723,434
Pension		1,132,277	1,136,580	1,036,129	1,036,129	1,036,129	1,036,129
Supplies		2,785	4,000	4,000	4,100	4,203	4,308
Other Services & Charges		137,470	186,500	224,400	230,010	235,760	241,654
Capital Outlay		9,794	15,000	47,000	48,175	49,379	50,613
		4,074,042	**4,235,465**	**4,204,342**	**4,137,236**	**4,145,153**	**4,154,920**

ASSUMPTIONS: Fire Department		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		92,539	86,790	86,790	86,790	86,790
Category 2	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		72,937	72,937	72,937	72,937	72,937
Category 3	# FTE		4	3	3	3	3
Firefighters	Avg. Salary		68,167	68,167	68,167	68,167	68,167
Category 4	# FTE		0	1	1	1	1
Firefighters	Avg. Salary		0	68,167	68,167	68,167	68,167
Category 5	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		65,153	65,153	65,153	65,153	65,153
Category 6	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		65,153	65,153	65,153	65,153	65,153
Category 7	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		64,445	64,445	64,445	64,445	64,445
Category 8	# FTE		6	4	4	4	4
Firefighters	Avg. Salary		62,909	63,633	63,633	63,633	63,633
Category 9	# FTE		13	15	15	15	15
Firefighters	Avg. Salary		61,896	61,039	61,039	61,039	61,039
Category 10	# FTE		1	1	1	1	1
Clerical	Avg. Salary		32,240	32,240	32,240	32,240	32,240
Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		4.87%	4.87%	6.18%	6.18%	6.18%
Category 3	% of Base		5.21%	5.21%	6.62%	6.62%	6.62%
Category 4	% of Base		0.00%	5.21%	6.92%	6.92%	6.92%
Category 5	% of Base		5.45%	5.45%	6.92%	6.92%	6.92%
Category 6	% of Base		5.45%	5.45%	7.09%	7.09%	7.09%
Category 7	% of Base		5.51%	5.51%	7.09%	7.09%	7.09%
Category 8	% of Base		5.65%	5.58%	7.38%	7.38%	7.38%
Category 9	% of Base		5.74%	5.82%	7.38%	7.38%	7.38%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation							
Category 1	% of Base		34.66%	48.87%	33.06%	34.05%	35.07%
Firefighters	$ per Person		0	0	0	0	0
Category 2	% of Base		48.66%	47.79%	37.63%	37.63%	38.76%
Firefighters	$ per Person		0		0	0	0
Category 3	% of Base		39.79%	40.33%	36.27%	36.27%	36.27%
Firefighters	$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	50.67%	34.79%	34.79%	34.79%
Firefighters	$ per Person		0	0	0	0	0
Category 5	% of Base		22.94%	23.21%	44.68%	44.68%	44.68%
Firefighters	$ per Person		0	0	0	0	0
Category 6	% of Base		48.56%	52.65%	35.39%	35.39%	35.39%
Firefighters	$ per Person		0	0	0	0	0
Category 7	% of Base		37.90%	40.73%	35.11%	35.11%	35.11%
Firefighters	$ per Person		0	0	0	0	0
Category 8	% of Base		45.45%	45.46%	37.49%	37.49%	37.49%
Firefighters	$ per Person		0	0	0	0	0
Category 9	% of Base		40.36%	40.81%	37.49%	37.49%	37.49%
Firefighters	$ per Person		0	0	0	0	0
Category 10	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary	$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS: Fire Department		**Actual 2017-2018**	**Budget 2018-2019**	**Estimated 2019-2020**	**Estimated 2020-2021**	**Estimated 2021-2022**	**Estimated 2022-2023**
Pension							
Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 3	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 4	% of Base		0.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 6	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 7	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 10	% 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	13,825	12,500	15,000	15,375	15,759	16,153
Utilities	$ Amount	38,996	43,600	47,000	48,175	49,379	50,613
Other	$ Amount	84,649	130,400	162,400	166,460	170,622	174,888

Capital Outlay							
Other Equipment	$ Amount	9,794	15,000	47,000	48,175	49,379	50,613
Vehicles	$ Amount		0	0			
	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Downriver Central Dispatch	302						
Personnel Services		460,318	494,084	508,044	513,124	513,124	513,124
Overtime		65,550	60,000	60,000	60,600	60,600	60,600
Fringes & Other Comp.		128,091	149,113	158,230	164,259	168,839	173,557
Pension		27,703	30,209	31,363	31,677	31,677	31,677
Supplies		151	1,500	1,500	1,538	1,576	1,615
Other Services & Charges		120,310	158,000	180,750	185,269	189,900	194,648
Capital Outlay			0	0	0	0	0
		802,123	**892,906**	**939,887**	**956,467**	**965,716**	**975,221**

ASSUMPTIONS: Downriver Central Dispatch		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0	0
Category 2	# FTE		8	8	8	8	8
Dispatchers	Avg. Salary		43,011	44,755	45,203	45,203	45,203
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		12,500	12,500	12,625	12,625	12,625
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		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		17.44%	16.76%	16.76%	16.76%	16.76%
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		0.00%	0.00%	0.00%	0.00%	0.00%
Dispatchers	$ per Person			0	0	0	0
Category 2	% of Base		40.00%	40.99%	42.22%	43.48%	44.79%
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
Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		8.78%	8.76%	8.76%	8.76%	8.76%
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%	2.50%	2.50%	2.50%

ASSUMPTIONS: Downriver Central Dispatch	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023

Appendix B - Estimated General Fund Expenditures by Type

Other Services & Charges							
Auto/Travel/Education	$ Amount	913	10,000	10,000	10,250	10,506	10,769
Utilities	$ Amount	0	0	0	0	0	0
Other	$ Amount	59,397	88,000	90,750	93,019	95,344	97,728
Personnel Reimburse	$ Amount	60,000	60,000	80,000	82,000	84,050	86,151
	$ Amount		0	0	0	0	0
	$ Amount		0	0	0	0	0
	$ Amount		0	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 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
DPS 448						
Personnel Services	809,072	854,229	873,040	879,588	879,588	879,588
Overtime	79,117	80,000	80,000	80,800	80,800	80,800
Fringes & Other Comp.	226,802	281,967	286,300	296,706	305,256	314,062
Pension	320,891	333,762	305,566	307,126	307,126	307,126
Supplies	6,218	6,000	6,000	6,000	6,000	6,000
Other Services & Charges	852,047	1,174,763	1,186,767	1,136,767	1,136,767	1,136,767
Capital Outlay	50,509	65,000	80,000	65,000	65,000	65,000
	2,344,657	**2,795,721**	**2,817,673**	**2,771,987**	**2,780,537**	**2,789,343**

ASSUMPTIONS: DPS		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		60,330	60,590	60,590	60,590	60,590
Category 2	# FTE		1	1	1	1	1
Supervisor	Avg. Salary		55,619	57,595	57,595	57,595	57,595
Category 3	# FTE		5	3	3	3	3
Maintenance	Avg. Salary		34,248	44,295	44,738	44,738	44,738
Category 4	# FTE		8	9	9	9	9
Maintenance	Avg. Salary		39,457	41,148	41,559	41,559	41,559
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		39,536	39,536	39,536	39,536	39,536
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary			0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		7,215	7,215	7,287	7,287	7,287
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		17.97%	15.05%	15.05%	15.05%	15.05%
Category 4	% of Base		15.60%	16.20%	16.20%	16.20%	16.20%
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		29.05%	31.27%	32.20%	33.17%	34.16%
Supervisor	$ per Person		0	0	0	0	0
Category 2	% of Base		41.99%	18.41%	18.96%	19.53%	20.11%
Supervisor	$ per Person		0	0	0	0	0
Category 3	% of Base		42.37%	36.44%	37.54%	38.66%	39.82%
Maintenance	$ per Person		0	0	0	0	0
Category 4	% of Base		36.30%	40.63%	41.85%	43.10%	44.40%
Maintenance	$ per Person		0	0	0	0	0
Category 5	% of Base		62.84%	69.13%	71.20%	73.34%	75.54%
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
Pension							
Category 1	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 4	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
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%

ASSUMPTIONS: DPS	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	$ Amount	1,744	3,000	3,000	3,000	3,000	3,000
Utilities	$ Amount	49,922	59,800	56,200	56,200	56,200	56,200
Gasoline & Oil	$ Amount	303,494	300,000	282,000	282,000	282,000	282,000
Road Salt	$ Amount	66,688	154,000	140,000	140,000	140,000	140,000
Building Maintenance	$ Amount	71,104	118,896	177,200	127,200	127,200	127,200
Vehicle/Auto Maint	$ Amount	132,303	202,000	191,000	191,000	191,000	191,000
Other	$ Amount	226,791	337,067	337,367	337,367	337,367	337,367

Capital Outlay							
Vehicles	$ Amount	30,509	45,000	60,000	45,000	45,000	45,000
Other	$ Amount	20,000	20,000	20,000	20,000	20,000	20,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Downriver Animal Control 303						
Personnel Services	90,931	124,756	124,920	126,169	126,169	126,169
Overtime	4,473	3,200	3,200	3,232	3,232	3,232
Fringes & Other Comp.	37,346	44,933	48,674	50,471	51,821	53,211
Pension	5,180	5,391	5,407	5,461	5,461	5,461
Supplies	300	500	500	500	500	500
Other Services & Charges	41,749	65,200	63,200	63,200	63,200	63,200
Capital Outlay	29,274	0	7,000	7,000	7,000	7,000
	209,252	**243,980**	**252,901**	**256,033**	**257,383**	**258,773**

ASSUMPTIONS: Downriver Animal Control		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Maintenance	Avg. Salary		26,953	27,035	27,305	27,305	27,305
Category 2	# FTE		5	5	5	5	5
Temporary/Part-time	Avg. Salary		14,170	14,170	14,312	14,312	14,312
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	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		5.94%	5.92%	5.92%	5.92%	5.92%
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		73.30%	80.00%	82.40%	84.87%	87.41%
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
Category 3	% of Base			0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	$ per Person		0	0	0	0	0
Category 4	% of Base			0.00%	0.00%	0.00%	0.00%
Clerical	$ per Person			0	0	0	0
Category 5	% of Base			0.00%	0.00%	0.00%	0.00%
Clerical	$ per Person			0	0	0	0
Category 6	% of Base			0.00%	0.00%	0.00%	0.00%
Clerical	$ per Person			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
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%

ASSUMPTIONS: Downriver Animal Control	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023

Appendix B - Estimated General Fund Expenditures by Type

Other Services & Charges							
Auto/Travel/Education	$ Amount	0	2,000	2,000	2,000	2,000	2,000
Utilities	$ Amount	12,604	15,000	15,000	15,000	15,000	15,000
Other	$ Amount	23,991	36,200	36,200	36,200	36,200	36,200
Personnel Reimburse	$ Amount	12,000	12,000	15,000	15,000	15,000	15,000
Shelter Agree/Revenue	$ Amount	(6,846)	0	(5,000)	(5,000)	(5,000)	(5,000)
	$ Amount		0	0	0	0	0
	$ Amount		0	0	0	0	0

Capital Outlay							
Vehicles	$ Amount	29,274	0	0	0	0	0
Other	$ Amount	0	0	7,000	7,000	7,000	7,000

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Museums & Marketing	800						
Personnel Services		124,455	116,084	113,814	114,187	114,187	114,187
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		21,863	39,476	37,539	38,608	39,680	40,784
Pension		7,750	7,881	7,654	7,654	7,654	7,654
Supplies		1,160	1,550	1,550	1,589	1,629	1,670
Other Services & Charges		19,822	23,565	23,565	24,154	24,757	25,376
Capital Outlay		0	0	0	0	0	0
		175,050	**188,556**	**184,122**	**186,192**	**187,907**	**189,671**

ASSUMPTIONS: **Museums & Marketing**		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		39,404	37,185	37,185	37,185	37,185
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		39,404	39,354	39,354	39,354	39,354
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		12,425	12,425	12,549	12,549	12,549
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		66.33%	33.46%	34.47%	35.50%	36.56%
Director	$ per Person		0	0	0	0	0
Category 2	% of Base		26.62%	56.53%	58.22%	59.97%	61.77%
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						
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	120	400	400	410	420	431
Utilities	$ Amount	12,072	13,675	13,675	14,017	14,367	14,726
Other	$ Amount	7,630	9,490	9,490	9,727	9,970	10,219
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 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Swimming Pool -Rec	755						
Personnel Services		13,565	14,000	14,000	14,000	14,000	14,000
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		1,038	1,071	1,071	1,071	1,071	1,071
Pension		0	0	0	0	0	0
Supplies		0	100	100	103	106	109
Other Services & Charges		1,776	600	600	600	600	600
Capital Outlay		0	0	0	0	0	0
		16,379	**15,771**	**15,771**	**15,774**	**15,777**	**15,780**

ASSUMPTIONS: **Swimming Pool -Rec**		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		10	10	10	10	10
Director	Avg. Salary		1,400	1,400	1,400	1,400	1,400
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	
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	1,584	0	0	0	0	0
Other	$ Amount	192	600	600	600	600	600
	$ 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 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Youth Assistance 775						
Personnel Services	32,706	32,802	32,802	32,802	32,802	32,802
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	8,359	9,967	10,796	11,120	11,454	11,797
Pension	3,271	3,280	3,280	3,280	3,280	3,280
Supplies	198	200	200	205	210	215
Other Services & Charges	0	250	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	44,533	**46,499**	**47,328**	**47,664**	**48,010**	**48,365**

ASSUMPTIONS: Youth Assistance		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		32,802	32,802	32,802	32,802	32,802
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 Compensation							
Category 1	% of Base		30.39%	32.91%	33.90%	34.92%	35.97%
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		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	0	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 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Yack Ice Arena - Rec 756						
Personnel Services	120,042	98,174	100,494	101,011	101,011	101,011
Overtime	1,973	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	16,443	14,892	30,177	31,003	31,813	32,648
Pension	5,021	4,639	4,871	4,871	4,871	4,871
Supplies	1,089	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	212,179	221,021	221,021	224,687	228,445	232,297
Capital Outlay	8,135	36,000	0	0	0	0
	364,882	**378,226**	**360,063**	**365,110**	**369,716**	**374,442**

ASSUMPTIONS: Yack Ice Arena - Rec		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		46,394	48,714	48,714	48,714	48,714
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		5,178	5,178	5,230	5,230	5,230
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0
Overtime							
Category 1	% of Base		4.31%	4.11%	4.11%	4.11%	4.11%
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		23.56%	53.82%	55.43%	57.09%	58.81%
Clerical	$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	$ per Person		0	0	0	0	0
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	141,085	146,640	146,640	150,306	154,064	157,916
Other	$ Amount	71,095	74,381	74,381	74,381	74,381	74,381
	$ Amount						
Capital Outlay							
Other	$ Amount	8,135	36,000	0	0	0	0
Project 2	$ Amount						
Project 3	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Recreation Department	750						
Personnel Services		246,243	258,448	260,383	261,513	261,513	261,513
Overtime		2,121	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.		56,154	62,927	67,003	67,090	67,090	67,090
Pension		13,319	14,538	14,731	14,731	14,731	14,731
Supplies		1,936	2,000	2,000	2,050	2,101	2,154
Other Services & Charges		122,997	177,818	188,168	192,872	197,693	202,635
Capital Outlay		182,644	26,200	10,000	0	0	0
		625,414	**543,931**	**544,285**	**540,256**	**545,128**	**550,123**

ASSUMPTIONS: Recreation Department		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		70,146	70,138	70,138	70,138	70,138
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		32,802	32,802	32,802	32,802	32,802
Category 3	# FTE		1	1	1	1	1
Recreation Maintenance	Avg. Salary		42,431	44,374	44,374	44,374	44,374
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		5,653	5,653	5,710	5,710	5,710
Category 5	# 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		4.71%	4.51%	4.51%	4.51%	4.51%
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		32.21%	35.01%	35.01%	35.01%	35.01%
Director	$ per Person			0	0	0	0
Category 2	% of Base		28.10%	28.10%	28.10%	28.10%	28.10%
Clerical	$ per Person			0	0	0	0
Category 3	% of Base		52.94%	55.39%	55.39%	55.39%	55.39%
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	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
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: Recreation Department		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Other Services & Charges							
Auto/Travel/Education	$ Amount	704	1,250	1,250	1,281	1,313	1,346
Utilities	$ Amount	39,406	40,820	40,820	41,841	42,887	43,959
SMART Program	$ Amount	37,257	63,898	63,898	65,495	67,132	68,810
Program Expenses	$ Amount	9,874	13,750	13,750	14,094	14,446	14,807
Other	$ Amount	35,757	58,100	68,450	70,161	71,915	73,713
	$ Amount						

Capital Outlay							
Other	$ Amount	66,923	13,000	0	0	0	0
Memorial Park Improve	$ Amount	65,721	13,200	10,000			
Bishop Park Improve	$ Amount	50,000	0				

Appendix B - Estimated General Fund Expenditures by Type

805	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	4,534	4,000	4,300	4,408	4,518	4,631
Fringes & Other Comp.	0	306	329	337	345	354
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	4,534	**4,381**	**4,704**	**4,822**	**4,942**	**5,066**

ASSUMPTIONS: Zoning Board of Appeals		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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

810	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	5,005	4,000	4,500	4,613	4,728	4,846
Fringes & Other Comp.	0	306	344	353	362	371
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	8,370	9,900	9,900	10,148	10,402	10,662
Capital Outlay	0	0	0	0	0	0
	13,375	**14,306**	**14,844**	**15,217**	**15,598**	**15,988**

ASSUMPTIONS: Planning Commission		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
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%
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	650	1,500	1,500	1,538	1,576	1,615
Consultants	$ Amount	7,720	8,400	8,400	8,400	8,400	8,400
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

815	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	465	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
	465	**1,690**	**1,690**	**1,733**	**1,776**	**1,820**

ASSUMPTIONS: Building Board of Appeals		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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 B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Election Commission	840						
Personnel Services		10,560	25,100	37,665	38,042	38,042	38,042
Overtime		1,251	4,000	6,000	6,060	6,060	6,060
Fringes & Other Comp.		0	306	459	464	464	464
Pension		0	0	0	0	0	0
Supplies		992	1,034	1,000	1,025	1,051	1,077
Other Services & Charges		7,376	25,460	29,750	30,494	31,256	32,037
Capital Outlay		25,112	500	800	0	0	0
		45,292	**56,400**	**75,674**	**76,085**	**76,873**	**77,680**

ASSUMPTIONS: Election Commission		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		100	100	100	100	100
Temporary/Part-time	Avg. Salary		251	377	380	380	380
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		15.94%	15.93%	15.93%	15.93%	15.93%
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%
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	7,376	25,460	29,750	30,494	31,256	32,037
Class 2	$ Amount						
Class 3	$ Amount						
Capital Outlay							
Other	$ Amount	25,112	500	800			
	$ Amount						
	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Civil Service Commission	845						
Personnel Services		400	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		248	3,100	3,100	3,178	3,257	3,338
Capital Outlay		0	0	0	0	0	0
		647	**6,430**	**6,430**	**6,511**	**6,593**	**6,677**

ASSUMPTIONS: Civil Service Commission		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Personal Services (FTE=Full Time Employees)							
Category 1	Commission	1	1	1	1	1	1
Other/Commissioners/Board	Total	3,000	3,000	3,000	3,000	3,000	3,000
Category 2	# FTE		0	0	0	0	
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
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	220	3,100	3,100	3,178	3,257	3,338
Other	$ Amount	28	0	0	0	0	0
	$ Amount						
Capital Outlay							
Project 1	$ Amount						
Project 2	$ Amount						
Project 3	$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,500,000	2,538,020	2,638,020	2,769,921	2,908,417	3,053,838
Pension	781,000	781,000	1,073,000	1,073,000	1,073,000	1,126,650
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,281,000	**3,319,020**	**3,711,020**	**3,842,921**	**3,981,417**	**4,180,488**

ASSUMPTIONS: Retiree Health Care		Actual 2017-2018	Budget 2018-2019	Estimated 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023
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	# 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 C - CBO Inflation Factors

	2020-2021	2021-2022	2022-2023
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	1.00%	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	1.00%	0.00%	0.00%
Temporary/Part-time	1.00%	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%

City of Wyandotte
5-Year Financial Forecast (General Fund)
Contribution Analysis - Defined Benefit Plan
August 9, 2019

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
District Court	35,129.00	-	3,280.16	3,280.16	3,280.16
Financial Services	57,870.00	58,026.00	58,026.10	58,026.10	58,026.10
Assessor	36,930.00	37,027.00	37,027.22	37,027.22	37,027.22
Treasurer	19,290.00	19,342.00	19,342.00	19,342.00	19,342.00 *
Engineering and Building	225,200.00	143,790.00	143,789.98	143,789.98	143,789.98
Police Department	436,405.00	437,642.00	437,641.82	437,641.82	437,641.82
Fire Department	1,009,216.00	905,785.00	905,785.17	905,785.17	905,785.17
DPS	290,777.00	262,774.00	263,963.31	263,963.31	263,963.31
Additional Pension Contribution	781,000.00	1,073,000.00	1,073,000.00	1,073,000.00	1,126,650.00
Total Budgeted in General Fund	2,891,817.00	2,937,386.00	2,941,855.77	2,941,855.77	2,995,505.77
Expected Investment Income	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	3,341,817.00	3,387,386.00	3,391,855.77	3,391,855.77	3,445,505.77
Contribution Per Actuarial Valuation	3,617,242.00	3,737,279.00	3,737,279.00	3,737,279.00	3,737,279.00
(Use of Principal)/Additional Investment	(275,425.00)	(349,893.00)	(345,423.23)	(345,423.23)	(291,773.23)

* 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	3,152,688.00	338,771.00	12.04%
2014	3,211,198.00	397,281.00	12.60%
2015	3,220,577.00	9,379.00	0.29%
2016	3,172,888.00	(47,689.00)	-1.48%
2017	3,192,181.00	19,293.00	0.61%
2018	3,357,654.00	165,473.00	5.18%
2019	3,617,242.00	259,588.00	7.73%
2020	3,737,279.00	120,037.00	3.32%