



# **City of Wyandotte 5-Year Financial Forecast General Fund**

**October 1, 2021**

**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. In addition, the economic effect of the pandemic is unknown at this time and may severely change the assumptions made herein.

### **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 (1.4%) 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 2.5%

for each year in of the model. The projected 2022 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 INFORMATION**

- Historical data for fiscal year 2020 was taken from the City's audited financial statement.
- The 2021 projections represent the amended budget adopted by Council through July 31, 2021.

### **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 2021 with the inclusion of the rolled-back 3.0 mills approved on May 7, 2019 for a five-year period.
  - b. Assumed an annual increase of 2.5% in the City's taxable value over the timeframe of the model.
  - c. Assumed future annual Headlee reductions consistent with the required reduction made for 2021.
  - 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 2021 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 2022FY 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 except for capital items being funded through loan proceeds and paid using the charter-authorized debt levy.
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. 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, 2023 but two (2) contracts expire on December 31, 2021. No increases have been projected for expired contracts.
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 except for certain new police employees where the city's contribution is capped. 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 (2019FY and beyond)

|  | Actual<br>2019-2020 | Budget<br>2020-2021 | Estimated<br>2021-2022 | Estimated<br>2022-2023 | Estimated<br>2023-2024 | Estimated<br>2024-2025 |
|--|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Revenue Category</b>                                |                     |                     |                        |                        |                        |                        |
| Property Taxes   | 9,959,901           | 10,155,912          | 10,302,901             | 10,327,993             | 10,422,141             | 10,519,205             |
| Penalties & Interest                                   | 99,996              | 100,000             | 100,000                | 102,500                | 105,063                | 107,690                |
| Business Licenses & Permits:                           | 492,664             | 569,587             | 567,002                | 572,673                | 578,400                | 584,184                |
| State Shared Revenue:                                  | 3,542,048           | 3,670,297           | 3,811,113              | 3,876,955              | 3,944,115              | 4,012,617              |
| Grant Revenue  | 1,084,569           | 94,100              | 60,000                 | 0                      | 0                      | 0                      |
| Charges for Services & Fees                            | 5,453,581           | 5,875,483           | 6,153,778              | 6,215,316              | 6,277,469              | 6,340,244              |
| Miscellaneous (including Transfers In)                 | 3,077,852           | 3,741,167           | 3,630,724              | 3,668,292              | 3,706,800              | 3,746,270              |
|  | <b>23,710,611</b>   | <b>24,206,546</b>   | <b>24,625,518</b>      | <b>24,763,729</b>      | <b>25,033,988</b>      | <b>25,310,210</b>      |
| <b>Expenditure Category</b>                            |                     |                     |                        |                        |                        |                        |
| Mayor and Council                                      | 118,320             | 133,080             | 128,288                | 129,885                | 131,524                | 133,211                |
| District Court   | 813,554             | 1,109,724           | 1,052,121              | 1,053,311              | 1,064,166              | 1,075,316              |
| Financial Services                                     | 637,189             | 672,928             | 676,647                | 680,843                | 685,162                | 689,610                |
| Information Technology                                 | 213,222             | 205,121             | 208,865                | 209,844                | 210,853                | 211,891                |
| General Government Administration                      | 1,405,169           | 1,507,700           | 1,517,600              | 1,555,541              | 1,594,430              | 1,634,290              |
| Clerk  | 242,711             | 249,870             | 253,996                | 256,658                | 259,392                | 262,202                |
| Assessor   | 421,568             | 441,456             | 449,648                | 458,818                | 468,218                | 477,857                |
| Community Relations/Special Events                     | 0                   | 0                   | 76,697                 | 81,344                 | 82,011                 | 82,698                 |
| Treasurer  | 107,350             | 138,209             | 138,416                | 139,519                | 140,650                | 141,807                |
| Police Department                                      | 4,718,655           | 4,810,282           | 5,061,441              | 5,119,370              | 5,164,420              | 5,210,736              |
| Civil Defense  | 2,557               | 6,600               | 6,600                  | 6,728                  | 6,858                  | 6,992                  |
| Downriver Central Dispatch                             | 861,782             | 957,729             | 977,585                | 987,121                | 996,917                | 1,006,982              |
| Downriver Animal Control                               | 174,712             | 243,764             | 258,916                | 259,621                | 260,348                | 261,096                |
| Fire Department  | 4,131,378           | 4,286,692           | 3,922,654              | 3,891,238              | 3,900,297              | 3,911,320              |
| Engineering and Building                               | 1,052,757           | 1,086,170           | 1,120,032              | 1,102,861              | 1,111,931              | 1,121,251              |
| DPS  | 2,401,801           | 2,947,023           | 2,698,074              | 2,707,012              | 2,716,218              | 2,725,701              |
| Recreation Department                                  | 435,272             | 510,367             | 594,077                | 525,981                | 530,392                | 534,914                |
| Swimming Pool - Rec                                    | 0                   | 15,771              | 15,771                 | 15,774                 | 15,777                 | 15,780                 |
| Yack Ice Arena - Rec                                   | 320,869             | 361,934             | 364,851                | 369,290                | 373,843                | 378,513                |
| Youth Assistance                                       | 48,196              | 48,168              | 47,788                 | 48,116                 | 48,453                 | 48,800                 |
| Museums  | 180,041             | 189,014             | 116,096                | 117,087                | 118,104                | 119,149                |
| Zoning Board of Appeals                                | 3,934               | 4,406               | 4,406                  | 4,517                  | 4,631                  | 4,747                  |
| Planning Commission                                    | 13,227              | 14,844              | 16,018                 | 16,419                 | 16,829                 | 17,250                 |
| Building Board of Appeals                              | 132                 | 1,715               | 907                    | 930                    | 953                    | 977                    |
| Election Commission                                    | 51,250              | 96,750              | 81,114                 | 75,093                 | 76,097                 | 77,126                 |
| Civil Service Commission                               | 1,447               | 6,430               | 6,430                  | 6,511                  | 6,593                  | 6,677                  |
| Retiree Health Care Insurance                          | 2,638,020           | 2,788,020           | 2,938,020              | 3,084,921              | 3,239,167              | 3,401,125              |
| Additional Pension Contribution                        | 1,073,000           | 1,100,000           | 1,437,464              | 1,437,464              | 1,437,464              | 1,509,337              |
| Operating Transfers                                    | 1,178,175           | 530,129             | 537,267                | 540,942                | 544,247                | 547,712                |
|  | <b>23,246,289</b>   | <b>24,463,896</b>   | <b>24,707,789</b>      | <b>24,882,759</b>      | <b>25,205,945</b>      | <b>25,615,067</b>      |
| <b>Excess of Revenue Over<br/>(Under) Expenditures</b> | <b>464,322</b>      | <b>(257,351)</b>    | <b>(82,271)</b>        | <b>(119,030)</b>       | <b>(171,957)</b>       | <b>(304,857)</b>       |

|  | Actual<br>2019-2020 | Budget<br>2020-2021 | Estimated<br>2021-2022 | Estimated<br>2022-2023 | Estimated<br>2023-2024 | Estimated<br>2024-2025 |
|--|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Beginning Fund Balance</b>                          | <b>4,675,261</b>    | <b>5,139,583</b>    | <b>4,882,232</b>       | <b>4,799,961</b>       | <b>4,680,931</b>       | <b>4,508,974</b>       |
| Total Revenue  | 23,710,611          | 24,206,546          | 24,625,518             | 24,763,729             | 25,033,988             | 25,310,210             |
| Total Expenditures                                     | 23,246,289          | 24,463,896          | 24,707,789             | 24,882,759             | 25,205,945             | 25,615,067             |
| <b>Excess of Revenue Over<br/>(Under) Expenditures</b> | <b>464,322</b>      | <b>(257,351)</b>    | <b>(82,271)</b>        | <b>(119,030)</b>       | <b>(171,957)</b>       | <b>(304,857)</b>       |
| <b>Ending Fund Balance</b>                             | <b>5,139,583</b>    | <b>4,882,232</b>    | <b>4,799,961</b>       | <b>4,680,931</b>       | <b>4,508,974</b>       | <b>4,204,116</b>       |

|  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Reserved Fund Balance  | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Unreserved Fund Balance:</b>  |                  |                  |                  |                  |                  |                  |
| Designated   | 0                | 0                | 0                | 0                | 0                | 0                |
| Undesignated   | 5,139,583        | 4,882,232        | 4,799,961        | 4,680,931        | 4,508,974        | 4,204,116        |
| <b>Total Unreserved Fund Balance</b>   | <b>5,139,583</b> | <b>4,882,232</b> | <b>4,799,961</b> | <b>4,680,931</b> | <b>4,508,974</b> | <b>4,204,116</b> |
| <b>Total Fund Balance</b>  | <b>5,139,583</b> | <b>4,882,232</b> | <b>4,799,961</b> | <b>4,680,931</b> | <b>4,508,974</b> | <b>4,204,116</b> |
| <b>Ending Fund Balance as a<br/>Percent of Current Year<br/>expenditures</b> | <b>22.11%</b>    | <b>19.96%</b>    | <b>19.43%</b>    | <b>18.81%</b>    | <b>17.89%</b>    | <b>16.41%</b>    |

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

| Revenue Category                        | Actual<br>2019-2020 | Budget<br>2020-2021 | Estimated<br>2021-2022 | Estimated<br>2022-2023 | Estimated<br>2023-2024 | Estimated<br>2024-2025 |
|---|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Property Taxes:</b>                  |                     |                     |                        |                        |                        |                        |
| Tax Levies                              | 9,584,590           | 9,751,539           | 9,899,302              | 9,914,507              | 10,005,325             | 10,098,956             |
| Special Leverages                       | 34,940              | 50,000              | 50,000                 | 50,000                 | 50,000                 | 50,000                 |
| Administrative Fee                      | 340,371             | 354,373             | 362,599                | 363,466                | 366,816                | 370,249                |
| Total Property Taxes                    | 9,959,901           | 10,155,912          | 10,302,901             | 10,327,993             | 10,422,141             | 10,519,265             |
| Penalties & Interest                    | 99,866              | 100,000             | 100,010                | 102,580                | 105,093                | 107,690                |
| <b>Business Licenses &amp; Permits:</b> |                     |                     |                        |                        |                        |                        |
| Licenses & Permits (451)                | 54,176              | 70,437              | 70,552                 | 71,258                 | 71,971                 | 72,891                 |
| Licenses (461)                          | 6,818               | 8,850               | 8,450                  | 6,515                  | 6,500                  | 6,546                  |
| Permits - Other (471)                   | 174,332             | 190,500             | 190,000                | 191,900                | 193,819                | 195,757                |
| Permits - Building (471)                | 257,336             | 300,000             | 300,000                | 303,000                | 306,030                | 309,090                |
| Total Business Licenses & Permits       | 492,664             | 569,887             | 567,002                | 572,673                | 578,400                | 584,184                |
| <b>State Shared Revenue:</b>            |                     |                     |                        |                        |                        |                        |
| State Shared Revenue                    | 3,018,414           | 3,158,144           | 3,292,119              | 3,357,981              | 3,425,121              | 3,483,623              |
| Liquor Licenses                         | 31,865              | 33,000              | 33,000                 | 33,000                 | 33,000                 | 33,000                 |
| Local Community Stabilization (PA 86)   | 491,769             | 479,163             | 465,994                | 485,994                | 485,994                | 485,994                |
| Miscellaneous Grant Revenue             | 1,084,569           | 94,100              | 60,000                 | 0                      | 0                      | 0                      |
| Total State Shared Revenue & Grants     | 4,626,617           | 3,784,397           | 3,871,113              | 3,875,985              | 3,944,115              | 4,012,817              |
| Charges for Services & Fees             | 5,450,581           | 5,875,483           | 6,153,778              | 6,215,316              | 6,277,469              | 6,340,244              |
| <b>Miscellaneous:</b>                   |                     |                     |                        |                        |                        |                        |
| Major Roads                             | 390,000             | 400,000             | 400,000                | 400,000                | 400,000                | 400,000                |
| Local Roads                             | 307,000             | 433,000             | 433,000                | 433,000                | 433,000                | 433,000                |
| District Court                          | 1,021,148           | 1,553,167           | 1,472,724              | 1,509,542              | 1,547,281              | 1,585,903              |
| Investment Income                       | 88,384              | 60,000              | 30,000                 | 30,750                 | 31,519                 | 32,307                 |
| Other                                   | 1,291,340           | 1,295,000           | 1,295,000              | 1,295,000              | 1,295,000              | 1,295,000              |
| Total Miscellaneous                     | 3,077,852           | 3,741,167           | 3,630,724              | 3,668,292              | 3,706,800              | 3,746,270              |
|   | <b>23,710,611</b>   | <b>24,206,546</b>   | <b>24,625,518</b>      | <b>24,763,729</b>      | <b>25,033,988</b>      | <b>25,310,210</b>      |

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

| ESTIMATION OF PROPERTY TAX REVENUE   |                    | Actual<br>2019-2020 | Budget<br>2020-2021 | Estimated<br>2021-2022 | Estimated<br>2022-2023 | Estimated<br>2023-2024 | Estimated<br>2024-2025 |
|--|--------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| 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<br>(Cannot exceed lower of 5%, Inflation or SEV increase) |                    |                     |                     | 0.0%                   | 2.5%                   | 2.5%                   | 2.5%                   |
| 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                      | 0                      |
| Patrimonial TV   | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| TV Subject to Prop. Transfer Assessment  | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| Total Prior Year TV  | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| Real TV Growth Before Additions  | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| Real Property Transfer SEV Step Up   | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| New Additions to Personal TV / Net of Losses   | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| New Additions to Real TV / Net of Losses   | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      | 0                      |
| Current Year TV  | \$46,667,361       | \$72,977,744        | \$64,258,452        | \$19,364,913           | \$34,849,036           | \$50,720,262           |                        |
| TIFA and DDA capture   | (171,281,553)      | (185,174,002)       | (202,126,538)       | (211,630,451)          | (221,371,962)          | (231,357,010)          |                        |
| Taxable Value  | 377,385,806        | 387,803,742         | 402,131,914         | 407,734,482            | 413,477,074            | 419,383,252            |                        |
| Headline Rollback Factor   | 0.9958             | 0.9983              | 0.9894              | 0.9894                 | 0.9894                 | 0.9894                 |                        |
| Milage Rate:   |                    |                     |                     |                        |                        |                        |                        |
| Operating - General Fund   | 14.9921            | 14.9840             | 14.7109             | 14.5560                | 14.4007                | 14.2480                |                        |
| Debt Milage  | 2.5063             | 2.5020              | 2.4564              | 2.4304                 | 2.4046                 | 2.3791                 |                        |
| Downtown Sewage Disposal System Debt   | 0.0000             | 0.0000              | 0.0000              | 0.0000                 | 0.0000                 | 0.0000                 |                        |
| Total Milage Rate  | 17.4984            | 17.4860             | 17.1673             | 16.9853                | 16.8053                | 16.6271                |                        |
| Amount of Property Tax Levy:   |                    |                     |                     |                        |                        |                        |                        |
| Operating - General Fund   | \$5,657,806        | \$5,810,861         | \$5,915,722         | \$5,934,561            | \$5,954,352            | \$5,975,102            |                        |
| Debt Milage  | 945,842            | 1,166,873           | 987,797             | 990,942                | 994,247                | 997,712                |                        |
| Downtown Sewage Disposal System Debt   | 0                  | 0                   | 0                   | 0                      | 0                      | 0                      |                        |
| Miscellaneous  | 110,835            | 76,798              | 280,094             | 290,094                | 290,094                | 290,094                |                        |
| <b>TOTAL PROPERTY TAXES LEVIED</b>   | <b>\$6,720,483</b> | <b>\$7,054,522</b>  | <b>\$7,183,613</b>  | <b>\$7,205,597</b>     | <b>\$7,228,693</b>     | <b>\$7,252,808</b>     | <b>\$1,165,767</b>     |
| TIFA/DDA REVENUE SHARING AGREEMENT (NET)   | 2,313,286          | 2,513,228           | 2,706,680           | 2,708,910              | 2,776,632              | 2,846,048              |                        |
| <b>TOTAL TAX REVENUE</b>   | <b>9,033,743</b>   | <b>9,567,750</b>    | <b>9,890,302</b>    | <b>9,914,507</b>       | <b>10,005,325</b>      | <b>10,098,956</b>      |                        |

| TIFA, LDFA AND DDA TAXABLE VALUES |               | Actual<br>2019-2020 | Budget<br>2020-2021 | Estimated<br>2021-2022 | Estimated<br>2022-2023 | Estimated<br>2023-2024 | Estimated<br>2024-2025 |
|-----------------------------------|---------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| Growth Rates:                     |               |                     |                     |                        |                        |                        |                        |
| Market Value Adjustment           | 0.0%          | 0.0%                | 0.0%                | 2.5%                   | 2.5%                   | 2.5%                   | 2.5%                   |
| Taxable Value:                    |               |                     |                     |                        |                        |                        |                        |
| TIFA District:                    |               |                     |                     |                        |                        |                        |                        |
| Total District                    | 300,969,936   | 312,825,226         | 325,579,100         | 333,714,478            | 342,057,339            | 350,608,773            |                        |
| Base Year:                        | 156,299,410   | 156,299,410         | 156,299,410         | 156,299,410            | 156,299,410            | 156,299,410            |                        |
| Capture                           | 144,670,526   | 156,525,816         | 169,275,690         | 177,415,068            | 185,757,829            | 194,109,363            |                        |
| Downtown Development Authority:   |               |                     |                     |                        |                        |                        |                        |
| Total District                    | 48,503,881    | 50,378,759          | 54,581,421          | 55,945,957             | 57,344,605             | 58,778,221             |                        |
| Base Year:                        | 21,730,573    | 21,730,573          | 21,730,573          | 21,730,573             | 21,730,573             | 21,730,573             |                        |
| Capture                           | 26,773,308    | 28,648,186          | 32,850,848          | 34,215,184             | 35,614,032             | 37,047,848             |                        |
| Total                             | \$171,443,834 | \$185,174,002       | \$202,126,538       | \$211,630,451          | \$221,371,962          | \$231,357,010          |                        |

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

|                          | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Mayor and Council</b> | <b>100</b>                        |                                   |                                      |                                      |                                      |                                      |
| Personnel Services       | 63,730                            | 63,438                            | 64,096                               | 64,096                               | 64,096                               | 64,096                               |
| Overtime                 | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Fringes & Other Comp.    | 26,332                            | 31,263                            | 29,547                               | 30,388                               | 31,253                               | 32,145                               |
| Pension                  | 4,488                             | 4,344                             | 4,410                                | 4,410                                | 4,410                                | 4,410                                |
| Supplies                 | 69                                | 2,000                             | 2,000                                | 2,050                                | 2,101                                | 2,154                                |
| Other Services & Charges | 23,700                            | 32,035                            | 28,235                               | 28,941                               | 29,664                               | 30,406                               |
| Capital Outlay           | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
|                          | <b>118,320</b>                    | <b>133,080</b>                    | <b>128,288</b>                       | <b>129,885</b>                       | <b>131,524</b>                       | <b>133,211</b>                       |

| <b>ASSUMPTIONS:</b>                                | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Mayor and Council</b>                           |                                   |                                   |                                      |                                      |                                      |                                      |
| <b>Personal Services (FTE=Full Time Employees)</b> |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | Mayor/Council                     |                                   | 7                                    | 7                                    | 7                                    | 7                                    |
| Elected  | Avg. Salary                       |                                   | 2,857                                | 2,857                                | 2,857                                | 2,857                                |
| Category 2   | Part-time                         |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Temporary/Part-time                                | Avg. Salary                       |                                   | -                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | Assistant                         |                                   | 1                                    | 1                                    | 1                                    | 1                                    |
| Clerical   | Avg. Salary                       |                                   | 43,439                               | 44,096                               | 44,096                               | 44,096                               |
| Category 4   | Comm. Devel.                      |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Supervisor   | Avg. Salary                       |                                   | 0                                    | -                                    | 0                                    | 0                                    |

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

|   |               |  |        |        |        |        |
|---|---------------|--|--------|--------|--------|--------|
| <b>Fringes &amp; Other Compensation</b> |               |  |        |        |        |        |
| Category 1                              | % of Base     |  | 7.65%  | 7.65%  | 7.65%  | 7.65%  |
| Elected                                 | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 2                              | % of Base     |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Temporary/Part-time                     | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base     |  | 68.45% | 63.54% | 65.44% | 67.41% |
| Clerical                                | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 4                              | % of Base     |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Supervisor                              | \$ per Person |  | 0      | 0      | 0      | 0      |

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

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

|                                     |           |        |        |        |        |        |
|-------------------------------------|-----------|--------|--------|--------|--------|--------|
| <b>Other Services &amp; Charges</b> |           |        |        |        |        |        |
| Auto/Travel/Education               | \$ Amount | 50     | 2,000  | 2,000  | 2,050  | 2,101  |
| Utilities                           | \$ Amount | 0      | 0      | 0      | 0      | 0      |
| Other                               | \$ Amount | 23,650 | 30,035 | 26,235 | 26,891 | 27,563 |

|                       |           |  |   |   |   |   |
|-----------------------|-----------|--|---|---|---|---|
| <b>Capital Outlay</b> |           |  |   |   |   |   |
| Youth Commission      | \$ Amount |  | 0 | 0 | 0 | 0 |
|                       | \$ Amount |  |   |   |   |   |
|                       | \$ Amount |  |   |   |   |   |

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

|                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>District Court</b>    | 136              |                  |                  |                  |                  |                  |
| Personnel Services       | 507,204          | 548,672          | 553,171          | 553,171          | 553,171          | 553,171          |
| Overtime                 | 676              | 3,200            | 3,200            | 3,200            | 3,200            | 3,200            |
| Fringes & Other Comp.    | 146,570          | 179,558          | 160,608          | 164,997          | 169,517          | 174,173          |
| Pension                  | 31,870           | 33,326           | 33,434           | 33,434           | 33,434           | 33,434           |
| Supplies                 | 10,007           | 9,200            | 9,200            | 9,430            | 9,666            | 9,908            |
| Other Services & Charges | 63,492           | 282,011          | 238,011          | 243,952          | 250,061          | 256,313          |
| Capital Outlay           | 53,736           | 53,757           | 54,497           | 45,117           | 45,117           | 45,117           |
|                          | <b>813,654</b>   | <b>1,109,724</b> | <b>1,052,121</b> | <b>1,053,311</b> | <b>1,064,166</b> | <b>1,075,316</b> |

| <b>ASSUMPTIONS:</b> | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| District Court      | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |

|   |       |  |        |        |        |        |
|---|-------|--|--------|--------|--------|--------|
| <b>Personal Services: (FTE=Full Time Employees)</b> |       |  |        |        |        |        |
| Category 1  |       |  | 7      | 7      | 7      | 7      |
| Clerical  | Total |  | 42,853 | 42,982 | 42,982 | 42,982 |
| Category 2  |       |  | 1      | 1      | 1      | 1      |
| Clerical  | Total |  | 33,294 | 33,467 | 33,467 | 33,467 |
| Category 3  |       |  | 1      | 1      | 1      | 1      |
| Elected   | Total |  | 45,718 | 45,718 | 45,718 | 45,718 |
| Category 4  |       |  | 16     | 16     | 16     | 16     |
| Temporary/Part-time                                 | Total |  | 10,606 | 10,820 | 10,820 | 10,820 |

|                 |           |  |       |       |       |       |
|-----------------|-----------|--|-------|-------|-------|-------|
| <b>Overtime</b> |           |  |       |       |       |       |
| Category 1      | % of Base |  | 1.07% | 1.06% | 1.06% | 1.06% |
| Category 2      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 3      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 4      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |

|   |               |  |        |        |        |        |
|---|---------------|--|--------|--------|--------|--------|
| <b>Fringes &amp; Other Compensation</b> |               |  |        |        |        |        |
| Category 1                              | % of Base     |  | 42.23% | 36.50% | 37.59% | 38.72% |
| Clerical                                | \$ per Person |  |        | 0      | 0      | 0      |
| Category 2                              | % of Base     |  | 37.23% | 35.33% | 36.39% | 37.48% |
| Clerical                                | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base     |  | 57.78% | 53.91% | 55.53% | 57.20% |
| Elected                                 | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 4                              | % of Base     |  | 8.28%  | 8.27%  | 8.27%  | 8.27%  |
| Temporary/Part-time                     | \$ per Person |  | 0      | 0      | 0      | 0      |

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

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

|                                     |           |        |         |         |         |         |
|-------------------------------------|-----------|--------|---------|---------|---------|---------|
| <b>Other Services &amp; Charges</b> |           |        |         |         |         |         |
| Auto/Travel/Education               | \$ Amount | 1,474  | 10,000  | 10,000  | 10,250  | 10,506  |
| Utilities                           | \$ Amount | 0      | 500     | 500     | 513     | 526     |
| Professional Fees                   | \$ Amount | 27,015 | 170,711 | 170,711 | 174,979 | 179,353 |
| Other                               | \$ Amount | 35,003 | 100,800 | 56,800  | 58,220  | 59,676  |

|                       |           |        |        |        |        |        |
|-----------------------|-----------|--------|--------|--------|--------|--------|
| <b>Capital Outlay</b> |           |        |        |        |        |        |
| Vehicles              | \$ Amount | 0      | 0      | 0      | 0      | 0      |
| Office Equipment      | \$ Amount | 53,736 | 54,497 | 54,497 | 45,117 | 45,117 |

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

| 172                       | Actual         | Budget         | Estimated      | Estimated      | Estimated      | Estimated      |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                           | 2019-2020      | 2020-2021      | 2021-2022      | 2022-2023      | 2023-2024      | 2024-2025      |
| <b>Financial Services</b> |                |                |                |                |                |                |
| Personnel Services        | 421,511        | 439,502        | 448,023        | 448,023        | 448,023        | 448,023        |
| Overtime                  | 0              | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| Fringes & Other Comp.     | 114,776        | 129,456        | 124,184        | 128,154        | 132,243        | 136,455        |
| Pension                   | 92,966         | 92,970         | 93,440         | 93,440         | 93,440         | 93,440         |
| Supplies                  | 0              | 0              | 0              | 0              | 0              | 0              |
| Other Services & Charges  | 7,935          | 9,000          | 9,000          | 9,226          | 9,456          | 9,692          |
| Capital Outlay            | 0              | 0              | 0              | 0              | 0              | 0              |
|                           | <b>637,189</b> | <b>672,928</b> | <b>676,547</b> | <b>680,843</b> | <b>685,162</b> | <b>689,610</b> |

| ASSUMPTIONS: | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
|              | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |

| Personal Services (FTE=Full Time Employees) |             |          |          |          |          |          |
|---|-------------|----------|----------|----------|----------|----------|
| Category 1                                  | # FTE       | 3        | 3        | 3        | 3        | 3        |
| Director                                    | Avg. Salary | 99,065   | 99,556   | 99,556   | 99,556   | 99,556   |
| Category 2                                  | # FTE       | 1        | 1        | 1        | 1        | 1        |
| Clerical                                    | Avg. Salary | 64,539   | 64,854   | 64,854   | 64,854   | 64,854   |
| Category 3                                  | # FTE       | 2        | 2        | 2        | 2        | 2        |
| Clerical                                    | Avg. Salary | 43,871   | 44,096   | 44,096   | 44,096   | 44,096   |
| Category 4                                  | # FTE       | 3        | 4        | 4        | 4        | 4        |
| Temporary/Part-Time                         | Avg. Salary | 13,746   | 11,935   | 11,935   | 11,935   | 11,935   |
| Category 5                                  | # FTE       | treasury | 1        | 1        | 1        | 1        |
| Temporary/Part-Time                         | Avg. Salary | (51,211) | (51,430) | (51,430) | (51,430) | (51,430) |

| 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 | 2.28% | 2.27% | 2.27% | 2.27% | 2.27% |
| 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     | 26.96% | 25.68% | 26.45% | 27.25% | 28.06% |
| Director                     | \$ per Person | 0      | 0      | 0      | 0      | 0      |
| Category 2                   | % of Base     | 40.54% | 38.24% | 39.39% | 40.57% | 41.78% |
| Clerical                     | \$ per Person | 0      | 0      | 0      | 0      | 0      |
| Category 3                   | % of Base     | 36.67% | 34.95% | 36.00% | 37.08% | 38.19% |
| 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     | 23.74% | 22.93% | 22.93% | 22.93% | 22.93% |
| 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 | 42.44% | 42.47% | 42.47% | 42.47% | 42.47% |

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

| Other Services & Charges |           |       |       |       |       |       |
|--------------------------|-----------|-------|-------|-------|-------|-------|
| Auto/Travel/Education    | \$ Amount | 3,500 | 4,500 | 4,500 | 4,613 | 4,728 |
| Other                    | \$ Amount | 4,435 | 4,500 | 4,500 | 4,613 | 4,728 |

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

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

| 177  | <b>Actual</b>  | <b>Budget</b>  | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|----------------|----------------|------------------|------------------|------------------|------------------|
|  | 2019-2020      | 2020-2021      | 2021-2022        | 2022-2023        | 2023-2024        | 2024-2025        |
| <b>Information Technology</b>                      |                |                |                  |                  |                  |                  |
| Personnel Services                                 | 151,243        | 147,826        | 148,554          | 148,554          | 148,554          | 148,554          |
| Overtime   | 0              | 0              | 0                | 0                | 0                | 0                |
| Fringes & Other Comp.                              | 46,855         | 47,751         | 45,456           | 46,435           | 47,444           | 48,482           |
| Pension  | 15,124         | 14,783         | 14,855           | 14,855           | 14,855           | 14,855           |
| Supplies   | 0              | 0              | 0                | 0                | 0                | 0                |
| Other Services & Charges                           | 0              | 0              | 0                | 0                | 0                | 0                |
| Capital Outlay                                     | 0              | (5,239)        | 0                | 0                | 0                | 0                |
|  | <b>213,222</b> | <b>205,121</b> | <b>208,865</b>   | <b>209,844</b>   | <b>210,853</b>   | <b>211,891</b>   |
| <b>ASSUMPTIONS:</b>                                |                |                |                  |                  |                  |                  |
| <b>Information Technology</b>                      |                |                |                  |                  |                  |                  |
| Actual   | Budget         | Estimated      | Estimated        | Estimated        | Estimated        | Estimated        |
| 2019-2020  | 2020-2021      | 2021-2022      | 2022-2023        | 2023-2024        | 2024-2025        |                  |
| <b>Personal Services (FTE=Full Time Employees)</b> |                |                |                  |                  |                  |                  |
| Category 1   | # FTE          | 1              | 1                | 1                | 1                | 1                |
| Director   | Avg. Salary    | 101,929        | 102,440          | 102,440          | 102,440          | 102,440          |
| Category 2   | # FTE          | 1              | 1                | 1                | 1                | 1                |
| Clerical   | Avg. Salary    | 45,897         | 46,114           | 46,114           | 46,114           | 46,114           |
| Category 3   | # FTE          | 0              | 0                | 0                | 0                | 0                |
| Temporary/Part-tir                                 | Avg. Salary    | 0              | 0                | 0                | 0                | 0                |
| <b>Overtime</b>                                    |                |                |                  |                  |                  |                  |
| Category 1   | % of Base      | 0.00%          | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base      | 0.00%          | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base      | 0.00%          | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>            |                |                |                  |                  |                  |                  |
| Category 1   | % of Base      | 33.71%         | 31.85%           | 32.81%           | 33.79%           | 34.81%           |
| Director   | \$ per Person  | 0              | 0                | 0                | 0                | 0                |
| Category 2   | % of Base      | 29.18%         | 27.81%           | 27.81%           | 27.81%           | 27.81%           |
| 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                |
| <b>Pension</b>                                     |                |                |                  |                  |                  |                  |
| 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%            |
| <b>Supplies</b>                                    |                |                |                  |                  |                  |                  |
| % Growth of Prior Year                             |                |                | 0.00%            | 2.50%            | 2.50%            | 2.50%            |
| <b>Other Services &amp; Charges</b>                |                |                |                  |                  |                  |                  |
| Category 1   | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| Category 2   | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| Category 3   | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| Category 4   | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| Category 5   | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| <b>Capital Outlay</b>                              |                |                |                  |                  |                  |                  |
| Project 1  | \$ Amount      | 0              | 0                | 0                | 0                | 0                |
| Project 2  | \$ Amount      | (5,239)        |                  |                  |                  |                  |
| Project 3  | \$ Amount      |                |                  |                  |                  |                  |

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

| 200                                      | Actual           | Budget           | Estimated        | Estimated        | Estimated        | Estimated        |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | 2019-2020        | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        | 2024-2025        |
| <b>General Government Administration</b> |                  |                  |                  |                  |                  |                  |
| Personnel Services                       | 0                | 0                | 0                | 0                | 0                | 0                |
| Overtime                                 | 0                | 0                | 0                | 0                | 0                | 0                |
| Fringes & Other Comp.                    | 0                | 0                | 0                | 0                | 0                | 0                |
| Pension                                  | 0                | 0                | 0                | 0                | 0                | 0                |
| Supplies                                 | 5,021            | 8,000            | 7,000            | 7,175            | 7,354            | 7,538            |
| Other Services & Charges                 | 1,373,050        | 1,439,700        | 1,450,600        | 1,486,866        | 1,524,038        | 1,562,139        |
| Capital Outlay                           | 27,097           | 60,000           | 60,000           | 61,500           | 63,038           | 64,613           |
|  | <b>1,406,169</b> | <b>1,507,700</b> | <b>1,517,600</b> | <b>1,555,541</b> | <b>1,594,430</b> | <b>1,634,290</b> |

|  |               |           |           |           |           |           |
|--|---------------|-----------|-----------|-----------|-----------|-----------|
| <b>ASSUMPTIONS:</b>                                | Actual        | Budget    | Estimated | Estimated | Estimated | Estimated |
| General Government Administration                  | 2019-2020     | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Personal Services (FTE=Full Time Employees)</b> |               |           |           |           |           |           |
| Category 1   | # FTE         |           |           |           |           |           |
| Supervisor   | Avg. Salary   |           |           | -         | 0         | 0         |
| Category 2   | # FTE         |           |           |           |           |           |
| Clerical   | Avg. Salary   |           |           | -         | 0         | 0         |
| Category 3   | # FTE         |           |           |           |           |           |
| Temporary/Part-time                                | Avg. Salary   |           |           | -         | 0         | 0         |
| <b>Overtime</b>                                    |               |           |           |           |           |           |
| Category 1   | % of Base     |           |           |           |           |           |
| Category 2   | % of Base     |           |           |           |           |           |
| Category 3   | % of Base     |           |           |           |           |           |
| <b>Fringes &amp; Other Compensation</b>            |               |           |           |           |           |           |
| Category 1   | % of Base     |           |           |           |           |           |
|  | \$ per Person |           |           |           |           |           |
| Category 2   | % of Base     |           |           |           |           |           |
|  | \$ per Person |           |           |           |           |           |
| Category 3   | % of Base     |           |           |           |           |           |
|  | \$ per Person |           |           |           |           |           |
| <b>Pension</b>                                     |               |           |           |           |           |           |
| Category 1   | % of Base     |           |           |           |           |           |
| Category 2   | % of Base     |           |           |           |           |           |
| Category 3   | % of Base     |           |           |           |           |           |
| <b>Supplies</b>                                    |               |           |           |           |           |           |
| % Growth of Prior Year                             |               |           | 0.00%     | 2.50%     | 2.50%     | 2.50%     |
| <b>Other Services &amp; Charges</b>                |               |           |           |           |           |           |
| Professional Fees                                  | \$ Amount     | 211,605   | 235,000   | 245,000   | 251,125   | 257,403   |
| Utilities  | \$ Amount     | 683,907   | 723,700   | 713,100   | 730,928   | 749,201   |
| Ins & Casualty                                     | \$ Amount     | 412,679   | 410,000   | 425,000   | 435,625   | 446,516   |
| Other  | \$ Amount     | 64,859    | 71,000    | 67,500    | 69,188    | 70,918    |
| NSP Market Value Adj                               | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| <b>Capital Outlay</b>                              |               |           |           |           |           |           |
| Computer Services                                  | \$ Amount     | 27,097    | 60,000    | 60,000    | 61,500    | 63,038    |
| Project 2  | \$ Amount     |           |           |           |           |           |
| Project 3  | \$ Amount     |           |           |           |           |           |

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

|                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Clerk</b>             | <b>215</b>       |                  |                  |                  |                  |                  |
| Personnel Services       | 149,002          | 141,877          | 141,896          | 141,896          | 141,896          | 141,896          |
| Overtime                 | 0                | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| Fringes & Other Comp.    | 47,049           | 48,683           | 46,720           | 48,078           | 49,476           | 50,917           |
| Pension                  | 12,376           | 12,238           | 12,278           | 12,278           | 12,278           | 12,278           |
| Supplies                 | 1,158            | 2,229            | 2,300            | 2,358            | 2,417            | 2,477            |
| Other Services & Charges | 27,425           | 37,873           | 35,727           | 36,621           | 37,537           | 38,476           |
| Capital Outlay           | 5,703            | 6,060            | 14,075           | 14,427           | 14,788           | 15,158           |
|                          | <b>242,711</b>   | <b>249,870</b>   | <b>253,996</b>   | <b>256,658</b>   | <b>259,392</b>   | <b>262,202</b>   |

| <b>ASSUMPTIONS:</b>                                | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                  |                  |                  |                  |                  |                  |
| 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      | 38,892           | 38,890           | 38,890           | 38,890           | 38,890           |
| Category 3   | # FTE            | 2                | 2                | 2                | 2                | 2                |
| Temporary/Part-time                                | Avg. Salary      | 9,701            | 9,558            | 9,558            | 9,558            | 9,558            |

| <b>Overtime</b> |           |       |       |       |       |       |
|-----------------|-----------|-------|-------|-------|-------|-------|
| Category 1      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 2      | % of Base | 0.65% | 0.64% | 0.64% | 0.64% | 0.64% |
| Category 3      | % of Base | 2.58% | 2.62% | 2.62% | 2.62% | 2.62% |

| <b>Fringes &amp; Other Compensation</b> |               |        |        |        |        |        |
|---|---------------|--------|--------|--------|--------|--------|
| 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     | 47.83% | 45.09% | 46.45% | 47.84% | 49.28% |
| 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      |

| <b>Pension</b> |           |        |        |        |        |        |
|----------------|-----------|--------|--------|--------|--------|--------|
| 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%  |

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

| <b>Other Services &amp; Charges</b> |           |        |        |        |        |        |
|-------------------------------------|-----------|--------|--------|--------|--------|--------|
| Auto/Travel/Education               | \$ Amount | 615    | 8,823  | 8,060  | 8,262  | 8,469  |
| Other                               | \$ Amount | 26,810 | 29,050 | 27,667 | 28,359 | 29,068 |

| <b>Capital Outlay</b> |           |       |       |        |        |        |
|-----------------------|-----------|-------|-------|--------|--------|--------|
| Office Equipment      | \$ Amount | 5,703 | 6,060 | 14,075 | 14,427 | 14,788 |
| Project 2             | \$ Amount |       |       |        |        | 15,158 |

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

|                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Assessor</b>          | 209              |                  |                  |                  |                  |                  |
| Personnel Services       | 47,947           | 46,792           | 47,003           | 47,003           | 47,003           | 47,003           |
| Overtime                 |                  | 400              | 400              | 400              | 400              | 400              |
| Fringes & Other Comp.    | 14,376           | 12,181           | 11,613           | 11,961           | 12,320           | 12,690           |
| Pension                  | 37,027           | 37,583           | 37,772           | 37,772           | 37,772           | 37,772           |
| Supplies                 | 169              | 750              | 400              | 410              | 420              | 431              |
| Other Services & Charges | 321,204          | 343,750          | 352,460          | 361,272          | 370,303          | 379,561          |
| Capital Outlay           | 845              | 0                | 0                | 0                | 0                | 0                |
|                          | <b>421,566</b>   | <b>441,456</b>   | <b>449,548</b>   | <b>458,818</b>   | <b>468,218</b>   | <b>477,857</b>   |

| <b>ASSUMPTIONS:</b> | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                     | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |

| <b>Personal Services (FTE*Full Time Employees)</b> |             |  |        |        |        |        |
|--|-------------|--|--------|--------|--------|--------|
| Category 1   | Commission  |  | 1      | 1      | 1      | 1      |
| Elected  | Total       |  | 4,800  | 4,800  | 4,800  | 4,800  |
| Category 2   | # FTE       |  | 1      | 1      | 1      | 1      |
| Clerical   | Avg. Salary |  | 41,992 | 42,203 | 42,203 | 42,203 |
| Category 3   | # FTE       |  | 0      | 0      | 0      | 0      |
| Temporary/Part-time                                | Avg. Salary |  | 0      | 0      | 0      | 0      |

| <b>Overtime</b> |           |  |       |       |       |       |
|-----------------|-----------|--|-------|-------|-------|-------|
| Category 1      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 2      | % of Base |  | 0.95% | 0.95% | 0.95% | 0.95% |
| Category 3      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |

| <b>Fringes &amp; Other Compensation</b> |               |  |        |        |        |        |
|---|---------------|--|--------|--------|--------|--------|
| Category 1                              | % of Base     |  | 7.65%  | 7.55%  | 7.88%  | 8.12%  |
| Elected                                 | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 2                              | % of Base     |  | 28.13% | 26.65% | 27.45% | 28.27% |
| Clerical                                | \$ 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      |

| <b>Pension</b> |           |  |        |        |        |        |
|----------------|-----------|--|--------|--------|--------|--------|
| Category 1     | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 2     | % of Base |  | 89.50% | 89.50% | 89.50% | 89.50% |
| Category 3     | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |

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

| <b>Other Services &amp; Charges</b> |           |         |         |         |         |         |
|-------------------------------------|-----------|---------|---------|---------|---------|---------|
| Auto/Travel/Education               | \$ Amount | 0       | 250     | 250     | 256     | 262     |
| Contractual Services                | \$ Amount | 308,773 | 321,000 | 330,460 | 338,722 | 347,190 |
| Other                               | \$ Amount | 12,431  | 22,500  | 21,750  | 22,294  | 22,851  |

| <b>Capital Outlay</b> |           |     |   |   |   |   |
|-----------------------|-----------|-----|---|---|---|---|
| Assessment Software   | \$ Amount | 0   | 0 | 0 | 0 | 0 |
| Office Equipment      | \$ Amount | 845 | 0 | 0 | 0 | 0 |
| Project 3             | \$ Amount |     |   |   |   |   |

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

|   | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Community Relations/Special Events</b> 225 |                                   |                                   |                                      |                                      |                                      |                                      |
| Personnel Services                            |                                   |                                   | 50,320                               | 50,320                               | 50,320                               | 50,320                               |
| Overtime                                      |                                   |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Fringes & Other Comp.                         |                                   |                                   | 22,324                               | 22,971                               | 23,636                               | 24,326                               |
| Pension                                       |                                   |                                   | 4,053                                | 4,053                                | 4,053                                | 4,053                                |
| Supplies                                      |                                   |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Other Services & Charges                      |                                   |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Capital Outlay                                |                                   |                                   | 0                                    | 4,000                                | 4,000                                | 4,000                                |
|   | <b>0</b>                          | <b>0</b>                          | <b>76,697</b>                        | <b>81,344</b>                        | <b>82,011</b>                        | <b>82,698</b>                        |

| <b>ASSUMPTIONS:</b>                | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Community Relations/Special Events |                                   |                                   |                                      |                                      |                                      |                                      |

| <b>Personal Services (FTE=Full Time Employees)</b> | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Category 1 # FTE                                   | 0                                 | 1                                 | 1                                    | 1                                    | 1                                    | 1                                    |
| Maintenance Avg. Salary                            | 0                                 | 40,530                            | 40,530                               | 40,530                               | 40,530                               | 40,530                               |
| Category 2 # FTE                                   | 0                                 | 1                                 | 1                                    | 1                                    | 1                                    | 1                                    |
| Temporary/Part-time Avg. Salary                    | 0                                 | 9,790                             | 9,790                                | 9,790                                | 9,790                                | 9,790                                |
| Category 3 # FTE                                   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Temporary/Part-time Avg. Salary                    | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 4 # FTE                                   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical Avg. Salary                               | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 5 # FTE                                   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical Avg. Salary                               | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 6 # FTE                                   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical Avg. Salary                               | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 7 # FTE                                   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical Avg. Salary                               | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |

| <b>Overtime</b>      | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Category 1 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 2 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 4 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 5 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 6 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 7 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |

| <b>Fringes &amp; Other Compensation</b> | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Category 1 % of Base                    | 0.00%                             | 53.23%                            | 54.83%                               | 56.48%                               | 58.17%                               |                                      |
| Maintenance \$ per Person               | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 2 % of Base                    | 0.00%                             | 7.65%                             | 7.65%                                | 7.65%                                | 7.65%                                |                                      |
| Temporary/Part-time \$ per Person       | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 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                                    | 0                                    |
| Category 4 % of Base                    | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Clerical \$ per Person                  | 0                                 | 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                                    | 0                                    |
| Category 6 % of Base                    | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Clerical \$ per Person                  | 0                                 | 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                                    | 0                                    |

| <b>Pension</b>       | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Category 1 % of Base | 0.00%                             | 10.00%                            | 10.00%                               | 10.00%                               | 10.00%                               |                                      |
| Category 2 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 3 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 4 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 5 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 6 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 7 % of Base | 0.00%                             | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                |                                      |

| <b>Supplies</b>        | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| % Growth of Prior Year |                                   |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |

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

| ASSUMPTIONS:                        |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Community Relations/Special Events  |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges</b> |           |           |           |           |           |           |           |
| Auto/Travel/Education               | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
| Utilities                           | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
| Other                               | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
|                                     | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
|                                     | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
|                                     | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |
|                                     | \$ Amount |           | 0         | 0         | 0         | 0         | 0         |

  

| <b>Capital Outlay</b> |           |  |       |       |       |       |       |
|-----------------------|-----------|--|-------|-------|-------|-------|-------|
| Vehicles              | \$ Amount |  | 0     | 0     | 0     | 0     | 0     |
| Other                 | \$ Amount |  | 6,024 | 4,000 | 4,000 | 4,000 | 4,000 |

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

|                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Treasurer</b>         | 253              |                  |                  |                  |                  |                  |
| Personal Services        | 47,286           | 59,977           | 59,955           | 59,955           | 59,955           | 59,955           |
| Overtime                 | 0                | 500              | 500              | 500              | 500              | 500              |
| Fringes & Other Comp.    | 7,360            | 13,500           | 13,118           | 13,145           | 13,174           | 13,203           |
| Pension                  | 21,411           | 21,732           | 21,843           | 21,843           | 21,843           | 21,843           |
| Supplies                 | 200              | 1,500            | 1,500            | 1,538            | 1,576            | 1,615            |
| Other Services & Charges | 30,918           | 40,000           | 40,500           | 41,513           | 42,551           | 43,614           |
| Capital Outlay           | 175              | 1,000            | 1,000            | 1,025            | 1,051            | 1,077            |
|                          | <b>107,350</b>   | <b>138,209</b>   | <b>138,416</b>   | <b>139,519</b>   | <b>140,650</b>   | <b>141,807</b>   |

| <b>ASSUMPTIONS:</b> | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Treasurer</b>    | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |

| <b>Personal Services: (FTE=Full Time Employees)</b> |                         |          |        |        |        |        |
|---|-------------------------|----------|--------|--------|--------|--------|
| 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             | 12,240   | 12,000 | 12,000 | 12,000 | 12,000 |
| Category 4  | # FTE                   | treasury | 5      | 5      | 5      | 5      |
| Temporary/Part-time                                 | Avg. Salary allocations | 8,587    | 8,631  | 8,631  | 8,631  | 8,631  |

| <b>Overtime</b> |           |  |       |       |       |       |
|-----------------|-----------|--|-------|-------|-------|-------|
| Category 1      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 2      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 3      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 4      | % of Base |  | 1.16% | 1.16% | 1.16% | 1.16% |

| <b>Fringes &amp; Other Compensation</b> |               |   |        |        |        |        |
|---|---------------|---|--------|--------|--------|--------|
| Category 1                              | % of Base     |   | 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%  |
| Supervisor                              | \$ per Person | 0 | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base     |   | 7.65%  | 7.65%  | 7.88%  | 8.12%  |
| Clerical                                | \$ per Person | 0 | 0      | 0      | 0      | 0      |
| Category 4                              | % of Base     |   | 28.41% | 27.42% | 27.42% | 27.42% |
| Temporary/Part-Time                     | \$ per Person | 0 | 0      | 0      | 0      | 0      |

| <b>Pension</b> |           |  |        |        |        |        |
|----------------|-----------|--|--------|--------|--------|--------|
| Category 1     | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 2     | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 3     | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 4     | % of Base |  | 50.61% | 50.61% | 50.61% | 50.61% |

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

| <b>Other Services &amp; Charges</b> |           |        |        |        |        |        |
|-------------------------------------|-----------|--------|--------|--------|--------|--------|
| Auto/Travel/Education               | \$ Amount | 425    | 1,000  | 1,000  | 1,025  | 1,051  |
| Postage                             | \$ Amount | 18,062 | 27,000 | 27,000 | 27,575 | 28,367 |
| Other                               | \$ Amount | 12,431 | 12,000 | 12,500 | 12,813 | 13,133 |
|                                     |           |        |        |        |        | 13,461 |

| <b>Capital Outlay</b> |           |     |       |       |       |       |
|-----------------------|-----------|-----|-------|-------|-------|-------|
| Office Equipment      | \$ Amount | 175 | 1,000 | 1,000 | 1,025 | 1,051 |
| Project 2             | \$ Amount |     |       |       |       | 1,077 |
| Project 3             | \$ Amount |     |       |       |       |       |

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

| Police Department        | 301 | Actual           | Budget           | Estimated        | Estimated        | Estimated        |
|--------------------------|-----|------------------|------------------|------------------|------------------|------------------|
|                          |     | 2019-2020        | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        |
| Personnel Services       |     | 2,592,142        | 2,566,564        | 2,710,991        | 2,746,129        | 2,746,129        |
| Overtime                 |     | 166,885          | 160,000          | 160,000          | 162,400          | 162,400          |
| Fringes & Other Comp.    |     | 909,553          | 938,704          | 905,100          | 944,707          | 972,891          |
| Pension                  |     | 546,244          | 564,063          | 585,070          | 591,507          | 591,507          |
| Supplies                 |     | 5,512            | 5,000            | 5,000            | 4,605            | 4,720            |
| Other Services & Charges |     | 421,473          | 545,230          | 486,130          | 498,283          | 510,740          |
| Capital Outlay           |     | 77,047           | 29,721           | 208,150          | 171,739          | 176,033          |
|                          |     | <b>4,718,655</b> | <b>4,810,282</b> | <b>5,061,441</b> | <b>5,119,370</b> | <b>5,164,420</b> |
|                          |     |                  |                  |                  |                  | <b>5,210,736</b> |

| ASSUMPTIONS:                                       |             | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Police Department                                  |             | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Personal Services (FTE=Full Time Employees)</b> |             |           |           |           |           |           |           |
| Category 1   | # FTE       |           | 1         | 1         | 1         | 1         | 1         |
| Director   | Avg. Salary |           | 93,785    | 94,390    | 94,390    | 94,390    | 94,390    |
| Category 2   | # FTE       |           | 1         | 1         | 1         | 1         | 1         |
| Director   | Avg. Salary |           | 87,235    | 87,672    | 87,672    | 87,672    | 87,672    |
| Category 3   | # FTE       |           | 2         | 2         | 2         | 2         | 2         |
| Lieutenants/Sergeants                              | Avg. Salary |           | 81,778    | 83,006    | 84,251    | 84,251    | 84,251    |
| Category 4   | # FTE       |           | 1         | 1         | 1         | 1         | 1         |
| Lieutenants/Sergeants                              | Avg. Salary |           | 75,525    | 77,780    | 78,947    | 78,947    | 78,947    |
| Category 5   | # FTE       |           | 6         | 6         | 6         | 6         | 6         |
| Lieutenants/Sergeants                              | Avg. Salary |           | 76,567    | 79,932    | 81,130    | 81,130    | 81,130    |
| Category 6   | # FTE       |           | 3         | 3         | 3         | 3         | 3         |
| Police   | Avg. Salary |           | 72,666    | 74,855    | 75,978    | 75,978    | 75,978    |
| Category 7   | # FTE       |           | 1         | 1         | 1         | 1         | 1         |
| Police   | Avg. Salary |           | 66,168    | 66,155    | 69,178    | 69,178    | 69,178    |
| Category 8   | # FTE       |           | 15        | 16        | 16        | 16        | 16        |
| Police   | Avg. Salary |           | 60,270    | 62,236    | 63,169    | 63,169    | 63,169    |
| Category 9   | # FTE       |           | 5         | 5         | 5         | 5         | 5         |
| Police   | Avg. Salary |           | 62,471    | 66,142    | 67,134    | 67,134    | 67,134    |
| Category 10  | # FTE       |           | 3         | 3         | 3         | 3         | 3         |
| Clerical   | Avg. Salary |           | 38,977    | 39,236    | 39,236    | 39,236    | 39,236    |
| Category 11  | # FTE       |           | 3         | 3         | 3         | 3         | 3         |
| Temporary/Part-time                                | Avg. Salary |           | 23,188    | 22,880    | 22,880    | 22,880    | 22,880    |

| Overtime                                |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Police Department                       |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Fringes &amp; Other Compensation</b> |           |           |           |           |           |           |           |
| Category 1                              | % of Base |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2                              | % of Base |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3                              | % of Base |           | 5.93%     | 5.67%     | 5.67%     | 5.67%     | 5.67%     |
| Category 4                              | % of Base |           | 6.42%     | 6.05%     | 6.05%     | 6.05%     | 6.05%     |
| Category 5                              | % of Base |           | 6.33%     | 5.89%     | 5.89%     | 5.89%     | 5.89%     |
| Category 6                              | % of Base |           | 6.67%     | 6.29%     | 6.29%     | 6.29%     | 6.29%     |
| Category 7                              | % of Base |           | 7.33%     | 6.90%     | 6.90%     | 6.90%     | 6.90%     |
| Category 8                              | % of Base |           | 8.04%     | 7.56%     | 7.56%     | 7.56%     | 7.56%     |
| Category 9                              | % of Base |           | 7.78%     | 7.11%     | 7.11%     | 7.11%     | 7.11%     |
| 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                       |               | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Fringes &amp; Other Compensation</b> |               |           |           |           |           |           |           |
| Category 1                              | % of Base     |           | 12.05%    | 12.02%    | 12.38%    | 12.75%    | 13.13%    |
| Director                                | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 2                              | % of Base     |           | 31.55%    | 29.85%    | 30.75%    | 31.67%    | 32.62%    |
| Director                                | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 3                              | % of Base     |           | 30.19%    | 25.89%    | 26.67%    | 27.47%    | 28.29%    |
| Lieutenants/Sergeants                   | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 4                              | % of Base     |           | 17.43%    | 17.17%    | 17.69%    | 18.22%    | 18.77%    |
| Lieutenants/Sergeants                   | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 5                              | % of Base     |           | 44.80%    | 41.04%    | 42.27%    | 43.54%    | 44.85%    |
| Police                                  | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 6                              | % of Base     |           | 36.70%    | 34.21%    | 35.24%    | 36.29%    | 37.36%    |
| Police                                  | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 7                              | % of Base     |           | 50.57%    | 24.24%    | 24.96%    | 25.71%    | 26.48%    |
| Police                                  | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 8                              | % of Base     |           | 40.83%    | 37.69%    | 38.82%    | 39.98%    | 41.18%    |
| Police                                  | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |

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

|                                     |               |         |          |         |         |         |         |
|-------------------------------------|---------------|---------|----------|---------|---------|---------|---------|
| Category 9                          | % of Base     |         | 30.43%   | 28.58%  | 29.44%  | 30.32%  | 31.23%  |
| Dispatchers                         | \$ per Person |         | 0        | 0       | 0       | 0       | 0       |
| Category 10                         | % of Base     |         | 41.50%   | 39.11%  | 40.28%  | 41.49%  | 42.73%  |
| Clerical                            | \$ per Person |         | 0        | 0       | 0       | 0       | 0       |
| Category 11                         | % of Base     |         | 7.65%    | 7.65%   | 7.65%   | 7.65%   | 7.85%   |
| Temporary/Part-time                 | \$ per Person |         | 0        | 0       | 0       | 0       | 0       |
| <b>Pension</b>                      |               |         |          |         |         |         |         |
| 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     |         | 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     |         | 10.00%   | 10.00%  | 10.00%  | 10.00%  | 10.00%  |
| Category 11                         | % of Base     |         | 0.00%    | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| <b>Supplies</b>                     |               |         |          |         |         |         |         |
| % Growth of Prior Year              |               |         |          | 0.00%   | 2.50%   | 2.50%   | 2.50%   |
| <b>Other Services &amp; Charges</b> |               |         |          |         |         |         |         |
| Auto/Travel/Education               | \$ Amount     | 22,051  | 30,000   | 30,000  | 30,750  | 31,519  | 32,307  |
| Utilities                           | \$ Amount     | 106,030 | 120,200  | 120,200 | 123,205 | 126,285 | 129,442 |
| Prisoner Transport                  | \$ Amount     | 87,850  | 100,000  | 80,000  | 82,000  | 84,050  | 86,151  |
| Other                               | \$ Amount     | 203,542 | 295,030  | 255,930 | 262,328 | 268,886 | 275,608 |
| <b>Capital Outlay</b>               |               |         |          |         |         |         |         |
| Vehicles                            | \$ Amount     | 0       | 0        | 3,500   | 3,588   | 3,678   | 3,770   |
| Equipment                           | \$ Amount     | 77,047  | 55,000   | 164,050 | 168,151 | 172,355 | 176,684 |
| IT-Building                         | \$ Amount     | 0       | (25,279) | 40,600  | 0       | 0       | 0       |

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

|  | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Civil Defense</b> 325                           |                                   |                                   |                                      |                                      |                                      |                                      |
| Personnel Services                                 | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Overtime   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Fringes & Other Comp.                              | 880                               | 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                           | 1,677                             | 5,100                             | 5,100                                | 5,228                                | 5,358                                | 5,492                                |
| Capital Outlay                                     | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
|  | <b>2,557</b>                      | <b>6,600</b>                      | <b>6,600</b>                         | <b>6,728</b>                         | <b>6,858</b>                         | <b>6,992</b>                         |
| <b>ASSUMPTIONS:</b>                                |                                   |                                   |                                      |                                      |                                      |                                      |
| <b>Civil Defense</b>                               |                                   |                                   |                                      |                                      |                                      |                                      |
|  | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | # FTE                             |                                   | 0                                    | 1                                    | 1                                    | 1                                    |
| Director   | Avg. Salary                       |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 2   | # FTE                             |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical   | Avg. Salary                       |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | # FTE                             |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Temporary/Part                                     | Avg. Salary                       |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| <b>Overtime</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 2   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Fringes &amp; Other Compensation</b>            |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Director   | \$ per Person                     |                                   | 0                                    | 1,500                                | 1,500                                | 1,500                                |
| Category 2   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| 1602-Clerical                                      | \$ per Person                     |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Part-time  | \$ per Person                     |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| <b>Pension</b>                                     |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 2   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         |                                   | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Supplies</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| % Growth of Prior Year                             |                                   |                                   | 0.00%                                | 2.50%                                | 2.50%                                | 2.50%                                |
| <b>Other Services &amp; Charges</b>                |                                   |                                   |                                      |                                      |                                      |                                      |
| Education  | \$ Amount                         | 0                                 | 1,500                                | 1,500                                | 1,538                                | 1,576                                |
| Utilities  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Other  | \$ Amount                         | 1,677                             | 3,600                                | 3,600                                | 3,690                                | 3,782                                |
| <b>Capital Outlay</b>                              |                                   |                                   |                                      |                                      |                                      |                                      |
| Project 1  | \$ Amount                         |                                   | 0                                    | 0                                    | 0                                    | 0                                    |
| Project 2  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |
| Project 3  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |

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

|                                   | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Downriver Central Dispatch</b> | <b>302</b>       |                  |                  |                  |                  |                  |
| Personnel Services                | 497,126          | 506,871          | 519,209          | 519,209          | 519,209          | 519,209          |
| Overtime                          | 76,789           | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           |
| Fringes & Other Comp.             | 144,982          | 172,921          | 168,305          | 173,000          | 177,836          | 182,816          |
| Pension                           | 35,694           | 35,587           | 36,471           | 36,471           | 36,471           | 36,471           |
| Supplies                          | 184              | 1,500            | 1,500            | 1,538            | 1,576            | 1,615            |
| Other Services & Charges          | 107,004          | 180,750          | 192,100          | 196,903          | 201,825          | 206,871          |
| Capital Outlay                    | 0                | 0                | 0                | 0                | 0                | 0                |
|                                   | <b>861,782</b>   | <b>957,729</b>   | <b>977,585</b>   | <b>987,121</b>   | <b>996,917</b>   | <b>1,006,982</b> |

| <b>ASSUMPTIONS:</b> | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                     | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |

| <b>Personal Services (FTE=Full Time Employees)</b> |             |  |        |        |        |        |
|--|-------------|--|--------|--------|--------|--------|
| Category 1   | # FTE       |  | 0      | 0      | 0      | 0      |
| Dispatchers  | Avg. Salary |  | 0      | 0      | 0      | 0      |
| Category 2   | # FTE       |  | 8      | 8      | 8      | 8      |
| Dispatchers  | Avg. Salary |  | 44,609 | 45,589 | 45,589 | 45,589 |
| Category 3   | # FTE       |  | 12     | 12     | 12     | 12     |
| Temporary/Part-time                                | Avg. Salary |  | 12,500 | 12,875 | 12,875 | 12,875 |
| Category 4   | # FTE       |  | 0      | 0      | 0      | 0      |
| Clerical   | Avg. Salary |  | 0      | 0      | 0      | 0      |
| Category 5   | # FTE       |  | 0      | 0      | 0      | 0      |
| Clerical   | Avg. Salary |  | 0      | 0      | 0      | 0      |
| Category 6   | # FTE       |  | 0      | 0      | 0      | 0      |
| Clerical   | Avg. Salary |  | 0      | 0      | 0      | 0      |
| Category 7   | # FTE       |  | 0      | 0      | 0      | 0      |
| Clerical   | Avg. Salary |  | 0      | 0      | 0      | 0      |

| <b>Overtime</b> |           |  |        |        |        |        |
|-----------------|-----------|--|--------|--------|--------|--------|
| Category 1      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 2      | % of Base |  | 16.61% | 16.45% | 16.45% | 16.45% |
| Category 3      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 4      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 5      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 6      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Category 7      | % of Base |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |

| <b>Fringes &amp; Other Compensation</b> |               |  |        |        |        |        |
|---|---------------|--|--------|--------|--------|--------|
| Category 1                              | % of Base     |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Dispatchers                             | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 2                              | % of Base     |  | 45.24% | 42.91% | 44.19% | 45.52% |
| Dispatchers                             | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base     |  | 7.65%  | 7.65%  | 7.65%  | 7.65%  |
| Temporary/Part-time                     | \$ per Person |  | 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%  |
| Clerical                                | \$ per Person |  | 0      | 0      | 0      | 0      |

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

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

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

| ASSUMPTIONS:<br>Downriver Central Dispatch | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
|  | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges</b>        |           |           |           |           |           |           |
| Auto/Travel/Education                      | \$ Amount | 0         | 10,000    | 10,000    | 10,250    | 10,506    |
| Utilities                                  | \$ Amount | 0         | 0         | 0         | 0         | 0         |
| Other                                      | \$ Amount | 27,004    | 90,750    | 92,100    | 94,403    | 96,763    |
| Personnel Reimburse                        | \$ Amount | 80,000    | 80,000    | 90,000    | 92,250    | 94,556    |
|  | \$ Amount |           | 0         | 0         | 0         | 0         |
|  | \$ Amount |           | 0         | 0         | 0         | 0         |
|  | \$ Amount |           | 0         | 0         | 0         | 0         |

| <b>Capital Outlay</b> |           |  |  |   |   |   |
|-----------------------|-----------|--|--|---|---|---|
| Vehicles              | \$ Amount |  |  | 0 | 0 | 0 |
| Other                 | \$ Amount |  |  | 0 | 0 | 0 |

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

|  | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Downriver Animal Control</b>                    | <b>303</b>       |                  |                  |                  |                  |                  |
| Personnel Services                                 | 92,861           | 140,151          | 139,266          | 139,266          | 139,266          | 139,266          |
| Overtime   | 2,737            | 3,200            | 3,200            | 3,200            | 3,200            | 3,200            |
| Fringes & Other Comp.                              | 19,851           | 26,159           | 29,160           | 29,865           | 30,592           | 31,340           |
| Pension  | 5,220            | 6,554            | 6,550            | 6,550            | 6,550            | 6,550            |
| Supplies   | 230              | 500              | 500              | 500              | 500              | 500              |
| Other Services & Charges                           | 47,989           | 63,200           | 63,740           | 63,740           | 63,740           | 63,740           |
| Capital Outlay                                     | 6,024            | 4,000            | 16,500           | 16,500           | 16,500           | 16,500           |
|  | <b>174,712</b>   | <b>243,764</b>   | <b>258,916</b>   | <b>259,621</b>   | <b>260,348</b>   | <b>261,096</b>   |
| <b>ASSUMPTIONS:</b>                                |                  |                  |                  |                  |                  |                  |
| <b>Downriver Animal Control</b>                    | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|  | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                  |                  |                  |                  |                  |                  |
| Category 1   | # FTE            |                  | 2                | 2                | 2                | 2                |
| Maintenance  | Avg. Salary      |                  | 32,772           | 32,752           | 32,752           | 32,752           |
| Category 2   | # FTE            |                  | 5                | 5                | 5                | 5                |
| Temporary/Part-time                                | Avg. Salary      |                  | 14,921           | 14,752           | 14,752           | 14,752           |
| Category 3   | # FTE            |                  | 0                | 0                | 0                | 0                |
| Temporary/Part-time                                | Avg. Salary      |                  | 0                | 0                | 0                | 0                |
| Category 4   | # FTE            |                  | 0                | 0                | 0                | 0                |
| Clerical   | Avg. Salary      |                  | 0                | 0                | 0                | 0                |
| Category 5   | # FTE            |                  | 0                | 0                | 0                | 0                |
| Clerical   | Avg. Salary      |                  | 0                | 0                | 0                | 0                |
| Category 6   | # FTE            |                  | 0                | 0                | 0                | 0                |
| Clerical   | Avg. Salary      |                  | 0                | 0                | 0                | 0                |
| Category 7   | # FTE            |                  | 0                | 0                | 0                | 0                |
| Clerical   | Avg. Salary      |                  | 0                | 0                | 0                | 0                |
| <b>Overtime</b>                                    |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        |                  | 4.88%            | 4.89%            | 4.89%            | 4.89%            |
| Category 2   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 4   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 5   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 6   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 7   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>            |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        |                  | 31.20%           | 35.90%           | 36.98%           | 38.09%           |
| Maintenance  | \$ per Person    |                  | 0                | 0                | 0                | 0                |
| Category 2   | % of Base        |                  | 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                |
| 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%            |
| Clerical   | \$ per Person    |                  | 0                | 0                | 0                | 0                |
| <b>Pension</b>                                     |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        |                  | 10.00%           | 10.00%           | 10.00%           | 10.00%           |
| Category 2   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 4   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 5   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 6   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 7   | % of Base        |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Supplies</b>                                    |                  |                  |                  |                  |                  |                  |
| % Growth of Prior Year                             |                  |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            |

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

| ASSUMPTIONS:<br>Downriver Animal Control | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
|  | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges:</b>     |           |           |           |           |           |           |
| Auto/Travel/Education                    | \$ Amount | 1,002     | 2,000     | 2,000     | 2,000     | 2,000     |
| Utilities                                | \$ Amount | 11,397    | 15,000    | 15,000    | 15,000    | 15,000    |
| Other                                    | \$ Amount | 21,836    | 36,200    | 34,740    | 34,740    | 34,740    |
| Personnel Reimburse                      | \$ Amount | 15,000    | 15,000    | 17,000    | 17,000    | 17,000    |
| Shelter Agree/Revenue                    | \$ Amount | (1,246)   | (5,000)   | (5,000)   | (5,000)   | (5,000)   |
|  | \$ Amount |           | 0         | 0         | 0         | 0         |
|  | \$ Amount |           | 0         | 0         | 0         | 0         |
|  |           |           |           |           |           |           |

**Capital Outlay**

|          |           |       |       |        |        |        |
|----------|-----------|-------|-------|--------|--------|--------|
| Vehicles | \$ Amount | 0     | 0     | 0      | 0      | 0      |
| Other    | \$ Amount | 6,024 | 4,000 | 16,500 | 16,500 | 16,500 |

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

|                          | Actual           | Budget           | Estimated        | Estimated        | Estimated        | Estimated        |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | 2019-2020        | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        | 2024-2025        |
| <b>Fire Department</b>   | <b>336</b>       |                  |                  |                  |                  |                  |
| Personnel Services       | 2,031,451        | 2,034,418        | 2,053,098        | 2,048,527        | 2,048,527        | 2,048,527        |
| Overtime                 | 73,435           | 99,448           | 104,000          | 131,699          | 131,699          | 131,699          |
| Fringes & Other Comp.    | 749,013          | 793,976          | 801,561          | 738,491          | 740,293          | 743,877          |
| Pension                  | 1,036,240        | 1,101,685        | 680,795          | 682,241          | 682,241          | 682,241          |
| Supplies                 | 2,398            | 4,000            | 4,000            | 4,100            | 4,203            | 4,308            |
| Other Services & Charges | 192,296          | 205,750          | 213,200          | 218,530          | 223,993          | 229,593          |
| Capital Outlay           | 46,546           | 47,415           | 56,000           | 57,650           | 69,341           | 71,075           |
|                          | <b>4,131,378</b> | <b>4,286,692</b> | <b>3,922,654</b> | <b>3,891,238</b> | <b>3,900,297</b> | <b>3,911,320</b> |

| ASSUMPTIONS: | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
|              | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |

| Personal Services [FTE=Full-Time Employees] |             | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|   |             | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Category 1                                  | # FTE       |           | 2         | 2         | 2         | 2         | 2         |
| Director                                    | Avg. Salary |           | 93,267    | 90,804    | 90,804    | 90,804    | 90,804    |
| Category 2                                  | # FTE       |           | 1         | 2         | 2         | 2         | 2         |
| Firefighters                                | Avg. Salary |           | 78,601    | 75,847    | 76,605    | 76,605    | 76,605    |
| Category 3                                  | # FTE       |           | 3         | 0         | 0         | 0         | 0         |
| Firefighters                                | Avg. Salary |           | 70,934    | 0         | 0         | 0         | 0         |
| Category 4                                  | # FTE       |           | 1         | 4         | 4         | 4         | 4         |
| Firefighters                                | Avg. Salary |           | 69,317    | 70,890    | 71,599    | 71,599    | 71,599    |
| Category 5                                  | # FTE       |           | 1         | 0         | 0         | 0         | 0         |
| Firefighters                                | Avg. Salary |           | 66,253    | 0         | 0         | 0         | 0         |
| Category 6                                  | # FTE       |           | 1         | 4         | 1         | 1         | 1         |
| Firefighters                                | Avg. Salary |           | 69,317    | 51,694    | 52,211    | 52,211    | 52,211    |
| Category 7                                  | # FTE       |           | 2         | 2         | 2         | 2         | 2         |
| Firefighters                                | Avg. Salary |           | 65,533    | 66,999    | 67,669    | 67,669    | 67,669    |
| Category 8                                  | # FTE       |           | 4         | 2         | 4         | 4         | 4         |
| Firefighters                                | Avg. Salary |           | 64,707    | 66,173    | 66,834    | 66,834    | 66,834    |
| Category 9                                  | # FTE       |           | 15        | 15        | 15        | 15        | 15        |
| Firefighters                                | Avg. Salary |           | 61,964    | 62,059    | 62,579    | 62,579    | 62,579    |
| Category 10                                 | # FTE       |           | 1         | 1         | 1         | 1         | 1         |
| Clerical                                    | Avg. Salary |           | 32,240    | 32,240    | 32,240    | 32,240    | 32,240    |

| Overtime    |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|             |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Category 1  | % of Base |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2  | % of Base |           | 4.52%     | 4.73%     | 6.18%     | 6.18%     | 6.18%     |
| Category 3  | % of Base |           | 5.01%     | 0.00%     | 6.62%     | 6.62%     | 6.62%     |
| Category 4  | % of Base |           | 5.12%     | 5.08%     | 6.92%     | 6.92%     | 6.92%     |
| Category 5  | % of Base |           | 5.36%     | 0.00%     | 6.92%     | 6.92%     | 6.92%     |
| Category 6  | % of Base |           | 5.12%     | 6.94%     | 7.09%     | 7.09%     | 7.09%     |
| Category 7  | % of Base |           | 5.42%     | 5.35%     | 7.09%     | 7.09%     | 7.09%     |
| Category 8  | % of Base |           | 5.49%     | 5.42%     | 7.38%     | 7.38%     | 7.38%     |
| Category 9  | % of Base |           | 5.73%     | 5.78%     | 7.38%     | 7.38%     | 7.38%     |
| Category 10 | % of Base |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |

| Fringes & Other Compensation |               | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|------------------------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                              |               | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Category 1                   | % of Base     |           | 36.30%    | 37.25%    | 33.06%    | 34.05%    | 35.07%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 2                   | % of Base     |           | 42.16%    | 29.49%    | 37.63%    | 37.63%    | 38.76%    |
| Firefighters                 | \$ per Person |           | 0         |           | 0         | 0         | 0         |
| Category 3                   | % of Base     |           | 37.95%    | 0.00%     | 36.27%    | 36.27%    | 36.27%    |
| Firefighters                 | \$ per Person |           | 0         | 6         | 0         | 0         | 0         |
| Category 4                   | % of Base     |           | 48.56%    | 40.04%    | 34.79%    | 34.79%    | 34.79%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 5                   | % of Base     |           | 22.67%    | 0.00%     | 44.68%    | 44.68%    | 44.68%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 6                   | % of Base     |           | 19.16%    | 51.39%    | 35.39%    | 35.39%    | 35.39%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 7                   | % of Base     |           | 40.70%    | 38.36%    | 35.11%    | 35.11%    | 35.11%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 8                   | % of Base     |           | 45.50%    | 46.68%    | 37.49%    | 37.49%    | 37.49%    |
| Firefighters                 | \$ per Person |           | 0         | 0         | 0         | 0         | 0         |
| Category 9                   | % of Base     |           | 40.54%    | 38.00%    | 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:                         |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Fire Department                      |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Pension:</b>                      |           |           |           |           |           |           |           |
| 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%   | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 4                           | % of Base |           | 10.00%    | 12.00%    | 12.00%    | 12.00%    | 12.00%    |
| Category 5                           | % of Base |           | 143.50%   | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 6                           | % of Base |           | 10.00%    | 12.00%    | 12.00%    | 12.00%    | 12.00%    |
| Category 7                           | % of Base |           | 143.50%   | 12.00%    | 12.00%    | 12.00%    | 12.00%    |
| Category 8                           | % of Base |           | 10.00%    | 12.00%    | 12.00%    | 12.00%    | 12.00%    |
| Category 9                           | % of Base |           | 10.00%    | 12.00%    | 12.00%    | 12.00%    | 12.00%    |
| Category 10                          | % of Base |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Supplies:</b>                     |           |           |           |           |           |           |           |
| % Growth of Prior Year               |           |           |           | 0.00%     | 2.50%     | 2.50%     | 2.50%     |
| <b>Other Services &amp; Charges:</b> |           |           |           |           |           |           |           |
| Auto/Travel/Education                | \$ Amount | 13,819    | 15,000    | 15,000    | 15,375    | 15,759    | 16,153    |
| Utilities                            | \$ Amount | 39,907    | 47,900    | 50,400    | 51,680    | 52,952    | 54,276    |
| Other                                | \$ Amount | 138,570   | 142,850   | 147,800   | 151,495   | 155,282   | 159,184   |
| <b>Capital Outlay:</b>               |           |           |           |           |           |           |           |
| Other Equipment                      | \$ Amount | 46,546    | 60,000    | 66,000    | 67,650    | 69,341    | 71,075    |
| Vehicles                             | \$ Amount |           | 0         | 0         |           |           |           |
|                                      | \$ Amount |           | (12,585)  | 0         |           |           |           |

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

|                                 | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                 | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Engineering and Building</b> | <b>440</b>       |                  |                  |                  |                  |                  |
| Personnel Services              | 586,316          | 578,359          | 586,225          | 586,225          | 586,225          | 586,225          |
| Overtime                        | 3,268            | 5,500            | 5,500            | 5,500            | 5,500            | 5,500            |
| Fringes & Other Comp.           | 137,414          | 151,127          | 145,432          | 149,709          | 154,114          | 158,652          |
| Pension                         | 171,478          | 173,524          | 174,799          | 174,799          | 174,799          | 174,799          |
| Supplies                        | 6,081            | 7,000            | 7,000            | 7,175            | 7,354            | 7,538            |
| Other Services & Charges        | 148,201          | 169,076          | 175,076          | 179,453          | 183,939          | 188,537          |
| Capital Outlay                  | 0                | 1,584            | 26,000           | 0                | 0                | 0                |
|                                 | <b>1,052,757</b> | <b>1,086,170</b> | <b>1,120,032</b> | <b>1,102,861</b> | <b>1,111,931</b> | <b>1,121,251</b> |

| <b>ASSUMPTIONS:</b><br>Engineering and Building    | <b>Actual</b>         | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b>      | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                       |                  |                  |                  |                  |                  |
| Category 1   | Commission            | 1                | 1                | 1                | 1                | 1                |
| Director   | Total                 | 98,000           | 98,000           | 98,000           | 98,000           | 98,000           |
| Category 2   | # FTE                 | 1                | 1                | 1                | 1                | 1                |
| Clerical   | Avg. Salary engineers | 58,586           | 58,885           | 58,885           | 58,885           | 58,885           |
| Category 3   | # FTE                 | 3                | 3                | 3                | 3                | 3                |
| Clerical   | Avg. Salary engineers | 70,959           | 72,218           | 72,218           | 72,218           | 72,218           |
| Category 4   | # FTE                 | 2                | 2                | 2                | 2                | 2                |
| Clerical   | Avg. Salary clerical  | 52,242           | 52,499           | 52,499           | 52,499           | 52,499           |
| Category 5   | # FTE                 | 2                | 2                | 2                | 2                | 2                |
| Clerical   | Avg. Salary clerical  | 31,447           | 32,293           | 32,293           | 32,293           | 32,293           |
| Category 6   | # FTE                 | 10               | 10               | 10               | 10               | 10               |
| Temporary/Part-time                                | Avg. Salary           | 4,152            | 4,310            | 4,310            | 4,310            | 4,310            |
| Category 7   | # FTE                 | 0                | 0                | 0                | 0                | 0                |
| Temporary/Part-time                                | Avg. Salary           | 0                | 0                | 0                | 0                | 0                |

|                 |           |       |       |       |       |       |
|-----------------|-----------|-------|-------|-------|-------|-------|
| <b>Overtime</b> |           |       |       |       |       |       |
| Category 1      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 2      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 3      | % of Base | 2.58% | 2.54% | 2.54% | 2.54% | 2.54% |
| Category 4      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 5      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 6      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 7      | % of Base | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

|   |                         |        |        |        |        |        |
|---|-------------------------|--------|--------|--------|--------|--------|
| <b>Fringes &amp; Other Compensation</b> |                         |        |        |        |        |        |
| Category 1                              | % of Base               | 7.65%  | 7.65%  | 7.88%  | 8.12%  | 8.36%  |
| Director                                | \$ per Person           | 0      | 0      | 0      | 0      | 0      |
| Category 2                              | % of Base               | 17.00% | 16.95% | 17.46% | 17.98% | 18.52% |
| Clerical                                | \$ per Person engineers | 0      | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base               | 34.94% | 32.74% | 33.72% | 34.73% | 35.78% |
| Clerical                                | \$ per Person engineers | 0      | 0      | 0      | 0      | 0      |
| Category 4                              | % of Base               | 31.91% | 30.47% | 31.39% | 32.33% | 33.30% |
| Clerical                                | \$ per Person clerical  | 0      | 0      | 0      | 0      | 0      |
| Category 5                              | % of Base               | 36.88% | 34.31% | 35.34% | 36.40% | 37.50% |
| Clerical                                | \$ per Person clerical  | 0      | 0      | 0      | 0      | 0      |
| Category 6                              | % of Base               | 6.64%  | 6.64%  | 6.64%  | 6.64%  | 6.64%  |
| 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           | 0      | 0      | 0      | 0      | 0      |

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

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

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

| ASSUMPTIONS:                        |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Engineering and Building            |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges</b> |           |           |           |           |           |           |           |
| Auto/Travel/Education               | \$ Amount | 1,380     | 4,000     | 4,000     | 4,100     | 4,203     | 4,308     |
| Utilities                           | \$ Amount | 3,973     | 4,000     | 4,500     | 4,613     | 4,728     | 4,846     |
| Inspectors/CAD                      | \$ Amount | 132,132   | 137,500   | 143,000   | 146,575   | 150,239   | 153,995   |
| Other                               | \$ Amount | 10,716    | 23,576    | 23,576    | 24,165    | 24,769    | 25,388    |
| <b>Capital Outlay</b>               |           |           |           |           |           |           |           |
| Vehicles                            | \$ Amount | 0         | 0         | 26,000    | 0         | 0         | 0         |
| Office Equipment                    | \$ Amount | 0         | 0         | 0         |           |           |           |
|                                     |           |           | 1,584     |           |           |           |           |

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

|                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>DPS</b>               | <b>448</b>       |                  |                  |                  |                  |                  |
| Personnel Services       | 892,658          | 886,818          | 903,118          | 903,118          | 903,118          | 903,118          |
| Overtime                 | 61,523           | 75,000           | 70,000           | 70,000           | 70,000           | 70,000           |
| Fringes & Other Comp.    | 284,251          | 338,046          | 310,177          | 319,115          | 328,321          | 337,804          |
| Pension                  | 303,315          | 310,325          | 260,442          | 260,442          | 260,442          | 260,442          |
| Supplies                 | 5,241            | 5,500            | 5,500            | 5,500            | 5,500            | 5,500            |
| Other Services & Charges | 850,638          | 1,185,020        | 1,115,837        | 1,115,837        | 1,115,837        | 1,115,837        |
| Capital Outlay           | 4,175            | 146,314          | 33,000           | 33,000           | 33,000           | 33,000           |
|                          | <b>2,401,801</b> | <b>2,947,023</b> | <b>2,698,074</b> | <b>2,707,012</b> | <b>2,716,218</b> | <b>2,725,701</b> |

| <b>ASSUMPTIONS:</b>                                | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                  |                  |                  |                  |                  |                  |
| Category 1   | # FTE            | 2                | 1                | 1                | 1                | 1                |
| Supervisor   | Avg. Salary      | 61,480           | 58,698           | 58,698           | 58,698           | 58,698           |
| Category 2   | # FTE            | 1                | 2                | 2                | 2                | 2                |
| Supervisor   | Avg. Salary      | 58,420           | 65,114           | 65,114           | 65,114           | 65,114           |
| Category 3   | # FTE            | 3                | 3                | 3                | 3                | 3                |
| Maintenance  | Avg. Salary      | 44,984           | 45,094           | 45,094           | 45,094           | 45,094           |
| Category 4   | # FTE            | 9                | 9                | 9                | 9                | 9                |
| Maintenance  | Avg. Salary      | 42,114           | 42,086           | 42,086           | 42,086           | 42,086           |
| Category 5   | # FTE            | 1                | 1                | 1                | 1                | 1                |
| Clerical   | Avg. Salary      | 39,944           | 40,144           | 40,144           | 40,144           | 40,144           |
| Category 6   | # FTE            | 0                | 0                | 0                | 0                | 0                |
| Clerical   | Avg. Salary      | 0                | 0                | 0                | 0                | 0                |
| Category 7   | # FTE            | 21               | 21               | 21               | 21               | 21               |
| Temporary/Part-time                                | Avg. Salary      | 7,215            | 7,619            | 7,619            | 7,619            | 7,619            |
| <b>Overtime</b>                                    |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base        | 13.89%           | 12.94%           | 12.94%           | 12.94%           | 12.94%           |
| Category 4   | % of Base        | 14.84%           | 13.86%           | 13.86%           | 13.86%           | 13.86%           |
| Category 5   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 6   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 7   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>            |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 31.91%           | 22.43%           | 23.10%           | 23.80%           | 24.51%           |
| Supervisor   | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 2   | % of Base        | 18.37%           | 18.18%           | 18.73%           | 19.29%           | 19.87%           |
| Supervisor   | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 3   | % of Base        | 54.87%           | 51.82%           | 53.38%           | 54.98%           | 56.63%           |
| Maintenance  | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 4   | % of Base        | 45.98%           | 43.45%           | 44.75%           | 46.10%           | 47.48%           |
| Maintenance  | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 5   | % of Base        | 70.49%           | 65.77%           | 67.75%           | 69.78%           | 71.87%           |
| Clerical   | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 6   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Clerical   | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 7   | % of Base        | 7.65%            | 7.65%            | 7.65%            | 7.65%            | 7.65%            |
| Temporary/Part-time                                | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| <b>Pension</b>                                     |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 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%            |
| <b>Supplies</b>                                    |                  |                  |                  |                  |                  |                  |
| % Growth of Prior Year                             |                  | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |

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

| ASSUMPTIONS:                        |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| DPS                                 |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges</b> |           |           |           |           |           |           |           |
| Auto/Travel/Education               | \$ Amount | 514       | 2,000     | 2,000     | 2,000     | 2,000     | 2,000     |
| Utilities                           | \$ Amount | 41,529    | 48,700    | 47,400    | 47,400    | 47,400    | 47,400    |
| Gasoline & Oil                      | \$ Amount | 173,480   | 285,700   | 252,000   | 252,000   | 252,000   | 252,000   |
| Road Salt                           | \$ Amount | 123,507   | 130,000   | 130,000   | 130,000   | 130,000   | 130,000   |
| Building Maintenance                | \$ Amount | 128,005   | 209,595   | 210,000   | 210,000   | 210,000   | 210,000   |
| Vehicle/Auto Maint                  | \$ Amount | 136,833   | 190,000   | 175,000   | 175,000   | 175,000   | 175,000   |
| Other                               | \$ Amount | 246,970   | 319,237   | 299,437   | 299,437   | 299,437   | 299,437   |
|                                     |           |           | (212)     |           |           |           |           |
| <b>Capital Outlay</b>               |           |           |           |           |           |           |           |
| Vehicles                            | \$ Amount | 0         | 126,314   | 0         | 0         | 0         | 0         |
| Other                               | \$ Amount | 4,175     | 20,000    | 33,000    | 33,000    | 33,000    | 33,000    |

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

|                              | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                              | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Recreation Department</b> | <b>750</b>       |                  |                  |                  |                  |                  |
| Personnel Services           | 236,817          | 265,517          | 275,928          | 275,928          | 275,928          | 275,928          |
| Overtime                     | 1,332            | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| Fringes & Other Comp.        | 60,565           | 57,644           | 56,470           | 56,470           | 56,470           | 56,470           |
| Pension                      | 15,290           | 15,038           | 15,111           | 15,111           | 15,111           | 15,111           |
| Supplies                     | 995              | 2,000            | 2,000            | 2,050            | 2,101            | 2,154            |
| Other Services & Charges     | 110,962          | 168,168          | 170,168          | 174,422          | 178,782          | 183,251          |
| Capital Outlay               | 9,312            | 0                | 72,400           | 0                | 0                | 0                |
|                              | <b>435,272</b>   | <b>510,367</b>   | <b>594,077</b>   | <b>525,981</b>   | <b>530,392</b>   | <b>534,914</b>   |

| <b>ASSUMPTIONS:</b>          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Recreation Department</b> | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |

|  |             |  |        |        |        |        |
|--|-------------|--|--------|--------|--------|--------|
| <b>Personal Services (FTE=Full Time Employees)</b> |             |  |        |        |        |        |
| Category 1   | # FTE       |  | 1      | 1      | 1      | 1      |
| Director   | Avg. Salary |  | 71,190 | 71,531 | 71,531 | 71,531 |
| Category 2   | # FTE       |  | 1      | 1      | 1      | 1      |
| Clerical   | Avg. Salary |  | 33,294 | 33,467 | 33,467 | 33,467 |
| Category 3   | # FTE       |  | 1      | 1      | 1      | 1      |
| Recreation Maintenance                             | Avg. Salary |  | 45,897 | 46,114 | 46,114 | 46,114 |
| Category 4   | # FTE       |  | 20     | 20     | 20     | 20     |
| Temporary/Part-time                                | Avg. Salary |  | 5,757  | 6,241  | 6,241  | 6,241  |
| Category 5   | # FTE       |  | 0      | 0      | 0      | 0      |
| Temporary/Part-time                                | Avg. Salary |  | 0      | 0      | 0      | 0      |

|                 |           |  |       |       |       |       |
|-----------------|-----------|--|-------|-------|-------|-------|
| <b>Overtime</b> |           |  |       |       |       |       |
| Category 1      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 2      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 3      | % of Base |  | 4.36% | 4.34% | 4.34% | 4.34% |
| Category 4      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |
| Category 5      | % of Base |  | 0.00% | 0.00% | 0.00% | 0.00% |

|   |               |  |        |        |        |        |
|---|---------------|--|--------|--------|--------|--------|
| <b>Fringes &amp; Other Compensation</b> |               |  |        |        |        |        |
| Category 1                              | % of Base     |  | 19.80% | 18.92% | 18.92% | 18.92% |
| Director                                | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 2                              | % of Base     |  | 27.80% | 27.70% | 27.70% | 27.70% |
| Clerical                                | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 3                              | % of Base     |  | 55.53% | 52.30% | 52.30% | 52.30% |
| Recreation Maintenance                  | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 4                              | % of Base     |  | 7.65%  | 7.65%  | 7.65%  | 7.65%  |
| Temporary/Part-time                     | \$ per Person |  | 0      | 0      | 0      | 0      |
| Category 5                              | % of Base     |  | 0.00%  | 0.00%  | 0.00%  | 0.00%  |
| Temporary/Part-time                     | \$ per Person |  | 0      | 0      | 0      | 0      |

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

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

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

| ASSUMPTIONS:                        |           | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Recreation Department               |           | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Other Services &amp; Charges</b> |           |           |           |           |           |           |           |
| Auto/Travel/Education               | \$ Amount | 581       | 1,250     | 1,250     | 1,281     | 1,313     | 1,346     |
| Utilities                           | \$ Amount | 36,488    | 40,820    | 40,820    | 41,841    | 42,887    | 43,959    |
| SMART Program                       | \$ Amount | 18,717    | 63,898    | 63,898    | 65,495    | 67,132    | 68,810    |
| Program Expenses                    | \$ Amount | 5,647     | 13,750    | 13,750    | 14,094    | 14,446    | 14,807    |
| Other                               | \$ Amount | 49,529    | 48,450    | 50,450    | 51,711    | 53,004    | 54,329    |
|                                     | \$ Amount |           |           |           |           |           |           |
| <b>Capital Outlay</b>               |           |           |           |           |           |           |           |
| Other                               | \$ Amount | 0         | 0         | 12,400    | 0         | 0         | 0         |
| Memorial Park Improve.              | \$ Amount | 9,312     | 0         | 60,000    |           |           |           |
| Bishop Park Improve                 | \$ Amount | 0         | 0         |           |           |           |           |

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

|  | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |                                      |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Swimming Pool - Rec</b>                         | <b>755</b>                        |                                   |                                      |                                      |                                      |                                      |                                      |
| Personnel Services                                 | 0                                 | 14,000                            | 14,000                               | 14,000                               | 14,000                               | 14,000                               |                                      |
| Overtime   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| Fringes & Other Comp.                              | 0                                 | 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                           | 0                                 | 600                               | 600                                  | 600                                  | 600                                  | 600                                  |                                      |
| Capital Outlay                                     | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
|  | <b>0</b>                          | <b>15,771</b>                     | <b>15,771</b>                        | <b>15,774</b>                        | <b>15,777</b>                        | <b>15,780</b>                        |                                      |
| <b>ASSUMPTIONS:</b>                                |                                   | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b>    | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
| <b>Swimming Pool - Rec</b>                         |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| <b>Personal Services (FTE=Full Time Employees)</b> |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Category 1   | # FTE                             | 10                                | 10                                   | 10                                   | 10                                   | 10                                   |                                      |
| Director   | Avg. Salary                       | 1,400                             | 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                                    |                                      |
| <b>Overtime</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| <b>Fringes &amp; Other Compensation</b>            |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 7.65%                             | 7.65%                                | 7.65%                                | 7.65%                                | 7.65%                                |                                      |
| Director   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Supervisor   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| 1602-Maintenance                                   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| <b>Pension</b>                                     |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |                                      |
| <b>Supplies</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| % Growth of Prior Year                             |                                   |                                   | 0.00%                                | 2.50%                                | 2.50%                                | 2.50%                                |                                      |
| <b>Other Services &amp; Charges</b>                |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Utilities  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| Other  | \$ Amount                         | 0                                 | 600                                  | 600                                  | 600                                  | 600                                  |                                      |
|  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |                                      |
| <b>Capital Outlay</b>                              |                                   |                                   |                                      |                                      |                                      |                                      |                                      |
| Project 1  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |                                      |
| Project 2  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |                                      |
| Project 3  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |                                      |

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

|                             | Actual         | Budget         | Estimated      | Estimated      | Estimated      | Estimated      |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                             | 2019-2020      | 2020-2021      | 2021-2022      | 2022-2023      | 2023-2024      | 2024-2025      |
| <b>Yack Ice Arena - Rec</b> | 756            |                |                |                |                |                |
| Personnel Services          | 101,444        | 102,523        | 106,497        | 106,497        | 106,497        | 106,497        |
| Overtime                    | 1,041          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| Fringes & Other Comp.       | 24,619         | 29,830         | 28,747         | 29,482         | 30,239         | 31,018         |
| Pension                     | 5,069          | 5,061          | 5,086          | 5,086          | 5,086          | 5,086          |
| Supplies                    | 176            | 1,500          | 1,500          | 1,538          | 1,576          | 1,615          |
| Other Services & Charges    | 188,520        | 221,020        | 221,021        | 224,687        | 228,445        | 232,297        |
| Capital Outlay              | 0              | 0              | 0              | 0              | 0              | 0              |
|                             | <b>320,869</b> | <b>361,934</b> | <b>364,851</b> | <b>369,290</b> | <b>373,843</b> | <b>378,513</b> |

| ASSUMPTIONS:                                       | Actual        | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|---------------|-----------|-----------|-----------|-----------|-----------|
|  | 2019-2020     | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Yack Ice Arena - Rec</b>                        |               |           |           |           |           |           |
| <b>Personal Services (FTE=Full Time Employees)</b> |               |           |           |           |           |           |
| Category 1   | # FTE         |           | 1         | 1         | 1         | 1         |
| Clerical   | Avg. Salary   |           | 50,605    | 50,856    | 50,856    | 50,856    |
| Category 2   | # FTE         |           | 10        | 10        | 10        | 10        |
| Temporary/Part-time                                | Avg. Salary   |           | 5,192     | 5,564     | 5,564     | 5,564     |
| Category 3   | # FTE         |           | 0         | 0         | 0         | 0         |
| Temporary/Part-time                                | Avg. Salary   |           | 0         | 0         | 0         | 0         |
| <b>Overtime</b>                                    |               |           |           |           |           |           |
| Category 1   | % of Base     |           | 3.95%     | 3.93%     | 3.93%     | 3.93%     |
| Category 2   | % of Base     |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3   | % of Base     |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Fringes &amp; Other Compensation</b>            |               |           |           |           |           |           |
| Category 1   | % of Base     |           | 51.10%    | 48.16%    | 49.60%    | 51.09%    |
| Clerical   | \$ per Person |           | 0         | 0         | 0         | 0         |
| Category 2   | % of Base     |           | 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         |
| <b>Pension</b>                                     |               |           |           |           |           |           |
| Category 1   | % of Base     |           | 10.00%    | 10.00%    | 10.00%    | 10.00%    |
| Category 2   | % of Base     |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3   | % of Base     |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Supplies</b>                                    |               |           |           |           |           |           |
| % Growth of Prior Year                             |               |           | 0.00%     | 2.50%     | 2.50%     | 2.50%     |
| <b>Other Services &amp; Charges</b>                |               |           |           |           |           |           |
| Utilities  | \$ Amount     | 127,125   | 146,640   | 146,640   | 150,306   | 154,064   |
| Other  | \$ Amount     | 61,395    | 74,380    | 74,381    | 74,381    | 74,381    |
|  | \$ Amount     |           |           |           |           |           |
| <b>Capital Outlay</b>                              |               |           |           |           |           |           |
| Other  | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| Project 2  | \$ Amount     |           |           |           |           |           |
| Project 3  | \$ Amount     |           |           |           |           |           |

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

|  | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Youth Assistance</b>                            | <b>775</b>                        |                                   |                                      |                                      |                                      |                                      |
| Personnel Services                                 | 34,063                            | 33,294                            | 33,467                               | 33,467                               | 33,467                               | 33,467                               |
| Overtime   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Fringes & Other Comp.                              | 10,526                            | 11,095                            | 10,524                               | 10,840                               | 11,165                               | 11,500                               |
| Pension  | 3,406                             | 3,329                             | 3,347                                | 3,347                                | 3,347                                | 3,347                                |
| Supplies   | 200                               | 200                               | 200                                  | 205                                  | 210                                  | 215                                  |
| Other Services & Charges                           | 0                                 | 250                               | 250                                  | 257                                  | 264                                  | 271                                  |
| Capital Outlay                                     | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
|  | <b>48,196</b>                     | <b>48,188</b>                     | <b>47,788</b>                        | <b>48,116</b>                        | <b>48,453</b>                        | <b>48,800</b>                        |
| <b>ASSUMPTIONS:</b>                                |                                   |                                   |                                      |                                      |                                      |                                      |
| <b>Youth Assistance</b>                            | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | # FTE                             | 1                                 | 1                                    | 1                                    | 1                                    | 1                                    |
| Clerical   | Avg. Salary                       | 33,294                            | 33,467                               | 33,467                               | 33,467                               | 33,467                               |
| Category 2   | # FTE                             | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Maintenance  | Avg. Salary                       | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | # FTE                             | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Temporary/Part-time                                | Avg. Salary                       | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| <b>Overtime</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Fringes &amp; Other Compensation</b>            |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 33.33%                            | 31.45%                               | 32.39%                               | 33.36%                               | 34.36%                               |
| Clerical   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| 1602-Maintenance                                   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Temporary  | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| <b>Pension</b>                                     |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 10.00%                            | 10.00%                               | 10.00%                               | 10.00%                               | 10.00%                               |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Supplies</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| % Growth of Prior Year                             |                                   |                                   | 0.00%                                | 2.50%                                | 2.50%                                | 2.50%                                |
| <b>Other Services &amp; Charges</b>                |                                   |                                   |                                      |                                      |                                      |                                      |
| Auto/Travel/Education                              | \$ Amount                         | 0                                 | 150                                  | 150                                  | 154                                  | 158                                  |
| Other  | \$ Amount                         | 0                                 | 100                                  | 100                                  | 103                                  | 106                                  |
|  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
|  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| <b>Capital Outlay</b>                              |                                   |                                   |                                      |                                      |                                      |                                      |
| Project 1  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Project 2  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Project 3  | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |

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

|  | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Museums</b>                                     | <b>800</b>                        |                                   |                                      |                                      |                                      |                                      |
| Personnel Services                                 | 116,517                           | 117,663                           | 72,444                               | 72,444                               | 72,444                               | 72,444                               |
| Overtime   | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Fringes & Other Comp.                              | 37,562                            | 38,728                            | 14,823                               | 15,194                               | 15,575                               | 15,968                               |
| Pension  | 7,974                             | 8,008                             | 4,014                                | 4,014                                | 4,014                                | 4,014                                |
| Supplies   | 772                               | 1,050                             | 1,050                                | 1,076                                | 1,103                                | 1,131                                |
| Other Services & Charges                           | 17,216                            | 23,566                            | 23,765                               | 24,359                               | 24,968                               | 25,592                               |
| Capital Outlay                                     | 0                                 | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
|  | <b>180,041</b>                    | <b>189,014</b>                    | <b>116,096</b>                       | <b>117,087</b>                       | <b>118,104</b>                       | <b>119,149</b>                       |
| <b>ASSUMPTIONS:</b>                                |                                   |                                   |                                      |                                      |                                      |                                      |
| <b>Museums</b>                                     | <b>Actual</b><br><b>2019-2020</b> | <b>Budget</b><br><b>2020-2021</b> | <b>Estimated</b><br><b>2021-2022</b> | <b>Estimated</b><br><b>2022-2023</b> | <b>Estimated</b><br><b>2023-2024</b> | <b>Estimated</b><br><b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | # FTE                             | 1                                 | 1                                    | 1                                    | 1                                    | 1                                    |
| Director   | Avg. Salary                       | 39,875                            | 40,144                               | 40,144                               | 40,144                               | 40,144                               |
| Category 2   | # FTE                             | 1                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Clerical   | Avg. Salary                       | 40,209                            | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 3   | # FTE                             | 3                                 | 3                                    | 3                                    | 3                                    | 3                                    |
| Temporary/Part-time                                | Avg. Salary                       | 12,526                            | 10,767                               | 10,767                               | 10,767                               | 10,767                               |
| <b>Overtime</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 2   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Fringes &amp; Other Compensation</b>            |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 32.39%                            | 30.77%                               | 31.69%                               | 32.64%                               | 33.62%                               |
| Director   | \$ per Person                     | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Category 2   | % of Base                         | 57.05%                            | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| 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                     |                                   |                                      |                                      |                                      |                                      |
| <b>Pension</b>                                     |                                   |                                   |                                      |                                      |                                      |                                      |
| Category 1   | % of Base                         | 10.00%                            | 10.00%                               | 10.00%                               | 10.00%                               | 10.00%                               |
| Category 2   | % of Base                         | 10.00%                            | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| Category 3   | % of Base                         | 0.00%                             | 0.00%                                | 0.00%                                | 0.00%                                | 0.00%                                |
| <b>Supplies</b>                                    |                                   |                                   |                                      |                                      |                                      |                                      |
| % Growth of Prior Year                             |                                   |                                   | 0.00%                                | 2.50%                                | 2.50%                                | 2.50%                                |
| <b>Other Services &amp; Charges</b>                |                                   |                                   |                                      |                                      |                                      |                                      |
| Auto/Travel/Education                              | \$ Amount                         | 40                                | 400                                  | 400                                  | 410                                  | 420                                  |
| Utilities  | \$ Amount                         | 12,156                            | 13,675                               | 13,875                               | 14,222                               | 14,578                               |
| Other  | \$ Amount                         | 5,019                             | 9,490                                | 9,490                                | 9,727                                | 9,970                                |
| <b>Capital Outlay</b>                              |                                   |                                   |                                      |                                      |                                      |                                      |
| Masonic Temple                                     | \$ Amount                         | 0                                 | 0                                    | 0                                    | 0                                    | 0                                    |
| Project 2  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |
| Project 3  | \$ Amount                         |                                   |                                      |                                      |                                      |                                      |

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

| 805  | Actual    | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
|  | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Zoning Board of Appeals</b>                     |           |           |           |           |           |           |
| Personnel Services                                 | 0         | 0         | 0         | 0         | 0         | 0         |
| Overtime   | 3,934     | 4,000     | 4,000     | 4,100     | 4,203     | 4,308     |
| Fringes & Other Comp.                              | 0         | 306       | 306       | 314       | 322       | 330       |
| Pension  | 0         | 0         | 0         | 0         | 0         | 0         |
| Supplies   | 0         | 100       | 100       | 103       | 105       | 109       |
| Other Services & Charges                           | 0         | 0         | 0         | 0         | 0         | 0         |
| Capital Outlay                                     | 0         | 0         | 0         | 0         | 0         | 0         |
|  | 3,934     | 4,406     | 4,406     | 4,517     | 4,631     | 4,747     |
| <b>ASSUMPTIONS:</b>                                |           |           |           |           |           |           |
| <b>Zoning Board of Appeals</b>                     |           |           |           |           |           |           |
| Actual   | Budget    | Estimated | Estimated | Estimated | Estimated | Estimated |
| 2019-2020  | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |           |
| <b>Personal Services (FTE=Full Time Employees)</b> |           |           |           |           |           |           |
| 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         |
| <b>Overtime</b>                                    |           |           |           |           |           |           |
| Category 1 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Fringes &amp; Other Compensation</b>            |           |           |           |           |           |           |
| Category 1 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| \$ per Person                                      |           | 0         | 0         | 0         | 0         | 0         |
| Category 2 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| \$ per Person                                      |           | 0         | 0         | 0         | 0         | 0         |
| Category 3 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| \$ per Person                                      |           | 0         | 0         | 0         | 0         | 0         |
| <b>Pension</b>                                     |           |           |           |           |           |           |
| Category 1 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3 % of Base                               |           | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Supplies</b>                                    |           |           |           |           |           |           |
| % Growth of Prior Year                             |           |           | 0.00%     | 2.50%     | 2.50%     | 2.50%     |
| <b>Other Services &amp; Charges</b>                |           |           |           |           |           |           |
| Class 1 \$ Amount                                  | 0         | 0         | 0         | 0         | 0         | 0         |
| Class 2 \$ Amount                                  |           |           |           |           |           |           |
| Class 3 \$ Amount                                  |           |           |           |           |           |           |
| <b>Capital Outlay</b>                              |           |           |           |           |           |           |
| Tennis Courts \$ Amount                            |           | 0         | 0         | 0         | 0         | 0         |
| Project 2 \$ Amount                                |           |           |           |           |           |           |
| Project 3 \$ Amount                                |           |           |           |           |           |           |

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

| 510  | Actual        | Budget    | Estimated | Estimated | Estimated | Estimated |
|--|---------------|-----------|-----------|-----------|-----------|-----------|
|  | 2019-2020     | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Planning Commission</b>                         |               |           |           |           |           |           |
| Personnel Services                                 | 0             | 0         | 0         | 0         | 0         | 0         |
| Overtime   | 4,952         | 4,500     | 5,200     | 5,330     | 5,463     | 5,600     |
| Fringes & Other Comp.                              | 0             | 344       | 398       | 408       | 418       | 428       |
| Pension  | 0             | 0         | 0         | 0         | 0         | 0         |
| Supplies   | 0             | 100       | 100       | 103       | 106       | 109       |
| Other Services & Charges                           | 8,275         | 8,900     | 10,320    | 10,578    | 10,842    | 11,113    |
| Capital Outlay                                     | 0             | 0         | 0         | 0         | 0         | 0         |
|  | 13,227        | 14,844    | 16,018    | 16,419    | 16,829    | 17,250    |
| <b>ASSUMPTIONS:</b>                                |               |           |           |           |           |           |
| Planning Commission                                | Actual        | Budget    | Estimated | Estimated | Estimated | Estimated |
|  | 2019-2020     | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Personal Services (FTE=Full Time Employees)</b> |               |           |           |           |           |           |
| 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         |
| <b>Overtime</b>                                    |               |           |           |           |           |           |
| Category 1   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Fringes &amp; Other Compensation</b>            |               |           |           |           |           |           |
| Category 1   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Commission   | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| Category 2   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
|  | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| Category 3   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
|  | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| <b>Pension</b>                                     |               |           |           |           |           |           |
| Category 1   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3   | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Supplies</b>                                    |               |           |           |           |           |           |
| % Growth of Prior Year                             |               |           | 0.00%     | 2.50%     | 2.50%     | 2.50%     |
| <b>Other Services &amp; Charges</b>                |               |           |           |           |           |           |
| Auto/Travel/Education                              | \$ Amount     | 675       | 1,500     | 1,500     | 1,538     | 1,576     |
| Consultants  | \$ Amount     | 7,600     | 8,400     | 8,820     | 8,820     | 8,820     |
| Other  | \$ Amount     |           |           |           |           |           |
| <b>Capital Outlay</b>                              |               |           |           |           |           |           |
| Project 1  | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| Project 2  | \$ Amount     |           |           |           |           |           |
| Project 3  | \$ Amount     |           |           |           |           |           |

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

| 815   | Actual        | Budget    | Estimated | Estimated | Estimated | Estimated |
|---|---------------|-----------|-----------|-----------|-----------|-----------|
|   | 2019-2020     | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| <b>Building Board of Appeals</b>                    |               |           |           |           |           |           |
| Personnel Services                                  | 0             | 0         | 0         | 0         | 0         | 0         |
| Overtime  | 132           | 1,500     | 750       | 769       | 788       | 808       |
| Fringes & Other Comp.                               | 0             | 115       | 57        | 58        | 59        | 60        |
| Pension   | 0             | 0         | 0         | 0         | 0         | 0         |
| Supplies  | 0             | 100       | 100       | 103       | 106       | 109       |
| Other Services & Charges                            | 0             | 0         | 0         | 0         | 0         | 0         |
| Capital Outlay                                      | 0             | 0         | 0         | 0         | 0         | 0         |
|   | 132           | 1,715     | 907       | 930       | 953       | 977       |
| <b>ASSUMPTIONS:</b>                                 |               |           |           |           |           |           |
| <b>Building Board of Appeals</b>                    |               |           |           |           |           |           |
| Actual  | Budget        | Estimated | Estimated | Estimated | Estimated | Estimated |
| 2019-2020   | 2020-2021     | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |           |
| <b>Personal Services: (FTE=Full Time Employees)</b> |               |           |           |           |           |           |
| Category 1  | # FTE         | 0         | 0         | 0         | 0         | 0         |
| Supervisor  | Avg. Salary   | 0         | 0         | 0         | 0         | 0         |
| Category 2  | # FTE         | 0         | 0         | 0         | 0         | 0         |
| Clerical  | Avg. Salary   | 0         | 0         | 0         | 0         | 0         |
| Category 3  | # FTE         | 0         | 0         | 0         | 0         | 0         |
| Other/Commis  | Avg. Salary   | 0         | 0         | 0         | 0         | 0         |
| <b>Overtime</b>                                     |               |           |           |           |           |           |
| Category 1  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Fringes &amp; Other Compensation</b>             |               |           |           |           |           |           |
| Category 1  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Supervisor  | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| Category 2  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| 1602-Clerical                                       | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| Category 3  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Other   | \$ per Person | 0         | 0         | 0         | 0         | 0         |
| <b>Pension</b>                                      |               |           |           |           |           |           |
| Category 1  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 2  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| Category 3  | % of Base     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     |
| <b>Supplies</b>                                     |               |           |           |           |           |           |
| % Growth of Prior Year                              |               | 0.00%     | 2.50%     | 2.50%     | 2.50%     |           |
| <b>Other Services &amp; Charges</b>                 |               |           |           |           |           |           |
| Class 1   | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| Class 2   | \$ Amount     |           |           |           |           |           |
| Class 3   | \$ Amount     |           |           |           |           |           |
| <b>Transfers Out</b>                                |               |           |           |           |           |           |
| Project 1   | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| Project 2   | \$ Amount     | 0         | 0         | 0         | 0         | 0         |
| Project 3   | \$ Amount     | 0         | 0         | 0         | 0         | 0         |

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

|   | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Election Commission</b>                          | <b>840</b>       |                  |                  |                  |                  |                  |
| Personnel Services                                  | 25,230           | 43,865           | 28,480           | 28,480           | 28,480           | 28,480           |
| Overtime  | 2,726            | 6,459            | 6,000            | 6,000            | 6,000            | 6,000            |
| Fringes & Other Comp.                               | 0                | 494              | 459              | 459              | 459              | 459              |
| Pension   | 0                | 0                | 0                | 0                | 0                | 0                |
| Supplies  | 865              | 1,000            | 1,000            | 1,025            | 1,051            | 1,077            |
| Other Services & Charges                            | 21,032           | 32,390           | 38,175           | 39,129           | 40,107           | 41,110           |
| Capital Outlay                                      | 1,397            | 12,542           | 7,000            | 0                | 0                | 0                |
|   | <b>51,250</b>    | <b>96,750</b>    | <b>81,114</b>    | <b>75,093</b>    | <b>76,097</b>    | <b>77,126</b>    |
| <b>ASSUMPTIONS:</b>                                 |                  |                  |                  |                  |                  |                  |
| <b>Election Commission</b>                          | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|   | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees):</b> |                  |                  |                  |                  |                  |                  |
| Category 1  | # FTE            | 100              | 100              | 100              | 100              | 100              |
| Temporary/Part-time                                 | Avg. Salary      | 439              | 285              | 285              | 285              | 285              |
| Category 2  | # FTE            | 0                | 0                | 0                | 0                | 0                |
| Supervisor  | Avg. Salary      | 0                | 0                | 0                | 0                | 0                |
| Category 3  | # FTE            | 0                | 0                | 0                | 0                | 0                |
| Clerical  | Avg. Salary      | 0                | 0                | 0                | 0                | 0                |
| <b>Overtime</b>                                     |                  |                  |                  |                  |                  |                  |
| Category 1  | % of Base        | 14.72%           | 21.07%           | 21.07%           | 21.07%           | 21.07%           |
| Category 2  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>             |                  |                  |                  |                  |                  |                  |
| Category 1  | % of Base        | 0.00%            | 7.65%            | 7.65%            | 7.65%            | 7.65%            |
| Temporary/Part-time                                 | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 2  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Supervisor  | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 3  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Temporary/Part-time                                 | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| <b>Pension</b>                                      |                  |                  |                  |                  |                  |                  |
| Category 1  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3  | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Supplies</b>                                     |                  |                  |                  |                  |                  |                  |
| % Growth of Prior Year                              |                  |                  | 0.00%            | 2.50%            | 2.50%            | 2.50%            |
| <b>Other Services &amp; Charges</b>                 |                  |                  |                  |                  |                  |                  |
| Class 1   | \$ Amount        | 21,032           | 32,390           | 38,175           | 39,129           | 40,107           |
| Class 2   | \$ Amount        |                  |                  |                  |                  |                  |
| Class 3   | \$ Amount        |                  |                  |                  |                  |                  |
| <b>Capital Outlay</b>                               |                  |                  |                  |                  |                  |                  |
| Other   | \$ Amount        | 1,397            | 500              | 7,000            |                  |                  |
| Grant   | \$ Amount        |                  | 12,042           |                  |                  |                  |
|   | \$ Amount        |                  |                  |                  |                  |                  |

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

|  | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Civil Service Commission</b>                    | <b>845</b>       |                  |                  |                  |                  |                  |
| Personnel Services                                 | 873              | 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                           | 575              | 3,100            | 3,100            | 3,178            | 3,257            | 3,338            |
| Capital Outlay                                     | 0                | 0                | 0                | 0                | 0                | 0                |
|  | <b>1,447</b>     | <b>6,430</b>     | <b>6,430</b>     | <b>6,511</b>     | <b>6,593</b>     | <b>6,677</b>     |
| <b>ASSUMPTIONS:</b>                                | <b>Actual</b>    | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
| Civil Service Commission                           | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                  |                  |                  |                  |                  |                  |
| Category 1   | Commission       | 1                | 1                | 1                | 1                | 1                |
| Other/Commissioners/Board                          | Total            | 3,000            | 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                |
| <b>Overtime</b>                                    |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>            |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 7.65%            | 7.65%            | 7.65%            | 7.65%            | 7.65%            |
| Other/Commissioners/Board                          | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 2   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|  | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| Category 3   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|  | \$ per Person    | 0                | 0                | 0                | 0                | 0                |
| <b>Pension</b>                                     |                  |                  |                  |                  |                  |                  |
| Category 1   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base        | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Supplies</b>                                    |                  |                  |                  |                  |                  |                  |
| % Growth of Prior Year                             |                  |                  | 0.00%            | 2.50%            | 2.50%            | 2.50%            |
| <b>Other Services &amp; Charges</b>                |                  |                  |                  |                  |                  |                  |
| Test Administration                                | \$ Amount        | 550              | 3,100            | 3,100            | 3,178            | 3,257            |
| Other  | \$ Amount        | 25               | 0                | 0                | 0                | 0                |
|  | \$ Amount        |                  |                  |                  |                  |                  |
| <b>Capital Outlay</b>                              |                  |                  |                  |                  |                  |                  |
| Project 1  | \$ Amount        |                  |                  |                  |                  |                  |
| Project 2  | \$ Amount        |                  |                  |                  |                  |                  |
| Project 3  | \$ Amount        |                  |                  |                  |                  |                  |

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

|  | <b>Actual</b>          | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|--|------------------------|------------------|------------------|------------------|------------------|------------------|
|  | <b>2019-2020</b>       | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Retiree Health Care</b>                         |                        |                  |                  |                  |                  |                  |
| Personnel Services                                 | 0                      | 0                | 0                | 0                | 0                | 0                |
| Overtime   | 0                      | 0                | 0                | 0                | 0                | 0                |
| Fringes & Other Comp.                              | 2,638,020              | 2,788,020        | 2,938,020        | 3,084,921        | 3,239,167        | 3,401,125        |
| Pension  | 1,073,000              | 1,100,000        | 1,437,464        | 1,437,464        | 1,437,464        | 1,509,337        |
| Supplies   | 0                      | 0                | 0                | 0                | 0                | 0                |
| Other Services & Charges                           | 0                      | 0                | 0                | 0                | 0                | 0                |
| Capital Outlay                                     | 0                      | 0                | 0                | 0                | 0                | 0                |
|  | <b>3,711,020</b>       | <b>3,888,020</b> | <b>4,375,484</b> | <b>4,522,385</b> | <b>4,676,531</b> | <b>4,910,462</b> |
| <b>ASSUMPTIONS:</b>                                |                        |                  |                  |                  |                  |                  |
| Retiree Health Care                                | <b>Actual</b>          | <b>Budget</b>    | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
|  | <b>2019-2020</b>       | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| <b>Personal Services (FTE=Full Time Employees)</b> |                        |                  |                  |                  |                  |                  |
| 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                |
| <b>Overtime</b>                                    |                        |                  |                  |                  |                  |                  |
| Category 1   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Fringes &amp; Other Compensation</b>            |                        |                  |                  |                  |                  |                  |
| Category 1   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|  | \$ per Person          | 0                | 0                | 0                | 0                | 0                |
| Category 2   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|  | \$ per Person          | 0                | 0                | 0                | 0                | 0                |
| Category 3   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|  | \$ per Person          | 0                | 0                | 0                | 0                | 0                |
| <b>Pension</b>                                     |                        |                  |                  |                  |                  |                  |
| Category 1   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 2   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| Category 3   | % of Base              | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
| <b>Supplies</b>                                    |                        |                  |                  |                  |                  |                  |
|  | % Growth of Prior Year |                  | 0.00%            | 2.50%            | 2.50%            | 2.50%            |
| <b>Other Services &amp; Charges</b>                |                        |                  |                  |                  |                  |                  |
| Class 1  | \$ Amount              | 0                | 0                | 0                | 0                | 0                |
| Class 2  | \$ Amount              |                  |                  |                  |                  |                  |
| Class 3  | \$ Amount              |                  |                  |                  |                  |                  |
| <b>Capital Outlay</b>                              |                        |                  |                  |                  |                  |                  |
| Project 1  | \$ Amount              | 0                | 0                | 0                | 0                | 0                |
| Project 2  | \$ Amount              |                  |                  |                  |                  |                  |
| Project 3  | \$ Amount              |                  |                  |                  |                  |                  |

## Appendix C - CBO Inflation Factors

|  | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-----------|-----------|-----------|
| <b>CBO Inflation Factor</b>                | 2.50%     | 2.50%     | 2.50%     |
| <b>Wage Rate Increases</b>                 |           |           |           |
| Elected                                    | 0.00%     | 0.00%     | 0.00%     |
| Director                                   | 0.00%     | 0.00%     | 0.00%     |
| Supervisor                                 | 0.00%     | 0.00%     | 0.00%     |
| Clerical                                   | 0.00%     | 0.00%     | 0.00%     |
| Maintenance                                | 0.00%     | 0.00%     | 0.00%     |
| Recreation Maintenance                     | 0.00%     | 0.00%     | 0.00%     |
| Firefighters                               | 1.00%     | 0.00%     | 0.00%     |
| Lieutenants/Sergeants                      | 1.50%     | 0.00%     | 0.00%     |
| Police                                     | 1.50%     | 0.00%     | 0.00%     |
| Dispatchers                                | 0.00%     | 0.00%     | 0.00%     |
| Temporary/Part-time                        | 0.00%     | 0.00%     | 0.00%     |
| Other/Commissioners/Board                  | 0.00%     | 0.00%     | 0.00%     |
| <b>Fringes &amp; Other Comp. Increases</b> |           |           |           |
| Court                                      | 3.00%     | 3.00%     | 3.00%     |
| Elected                                    | 3.00%     | 3.00%     | 3.00%     |
| Director                                   | 3.00%     | 3.00%     | 3.00%     |
| Supervisor                                 | 3.00%     | 3.00%     | 3.00%     |
| Clerical                                   | 3.00%     | 3.00%     | 3.00%     |
| Maintenance                                | 3.00%     | 3.00%     | 3.00%     |
| Building                                   | 3.00%     | 3.00%     | 3.00%     |
| Firefighters                               | 3.00%     | 3.00%     | 3.00%     |
| Lieutenants/Sergeants                      | 3.00%     | 3.00%     | 3.00%     |
| Police                                     | 3.00%     | 3.00%     | 3.00%     |
| Dispatchers                                | 3.00%     | 3.00%     | 3.00%     |
| Temporary/Part-time                        | 0.00%     | 0.00%     | 0.00%     |
| Other/Commissioners/Board                  | 3.00%     | 3.00%     | 3.00%     |
| <b>Pension Increases</b>                   |           |           |           |
| DB-Police & Fire                           | 0.00%     | 0.00%     | 0.00%     |
| DB-General City & Dispatch                 | 0.00%     | 0.00%     | 0.00%     |
| DC   | 0.00%     | 0.00%     | 0.00%     |
| <b>Retiree Health Care Increases</b>       |           |           |           |
| Retiree Health Care Insurance              | 5.00%     | 5.00%     | 5.00%     |
| <b>GF Reimbursement Increases</b>          |           |           |           |
| GF Reimbursements                          | 0.00%     | 0.00%     | 0.00%     |
| <b>Licenses &amp; Permits Increases</b>    |           |           |           |
| 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%     |
| <b>Service Charges &amp; Fee Increases</b> |           |           |           |
| 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**  
**August 5, 2020**

|  | 2020-2021    | 2021-2022    | 2022-2023    | 2023-2024    | 2024-2025    |
|--|--------------|--------------|--------------|--------------|--------------|
| District Court                           | -            | -            | 3,346.72     | 3,346.72     | 3,346.72     |
| Financial Services                       | 58,026.00    | 58,026.00    | 59,589.84    | 59,589.84    | 59,589.84    |
| Assessor                                 | 37,027.00    | 37,027.00    | 37,771.86    | 37,771.86    | 37,771.86    |
| Treasurer                                | 19,342.00    | 19,342.00    | 19,342.00    | 19,342.00    | 19,342.00    |
| Engineering and Building                 | 143,790.00   | 143,790.00   | 146,675.46   | 146,675.46   | 146,675.46   |
| Police Department                        | 437,642.00   | 331,649.00   | 372,803.00   | 372,603.00   | 372,603.00   |
| Fire Department                          | 905,785.00   | 930,750.00   | 496,705.78   | 496,705.78   | 496,705.78   |
| DPS                                      | 262,774.00   | 264,460.00   | 209,541.70   | 209,541.70   | 209,541.70   |
| Additional Pension Contribution          | 1,100,000.00 | 1,437,464.00 | 1,437,464.00 | 1,437,464.00 | 1,509,337.00 |
| <br>                                     |              |              |              |              |              |
| Total Budgeted in General Fund           | 2,964,386.00 | 3,222,508.00 | 2,783,040.36 | 2,783,040.36 | 2,854,913.36 |
| Expected Investment Income               | 350,000.00   | 350,000.00   | 450,000.00   | 450,000.00   | 450,000.00   |
| Projected Non-Principal Sources          | 3,314,386.00 | 3,572,508.00 | 3,233,040.36 | 3,233,040.36 | 3,304,913.36 |
| 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 | (302,856.00) | (164,771.00) | (504,238.64) | (504,238.64) | (432,365.64) |

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

|      | Historical DB<br>Pension Contribution | Annual Increase<br>\$ | Annual Increase<br>% |
|------|---------------------------------------|-----------------------|----------------------|
| 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 | 1,798,657.00                          | 158,188.00            | 9.85%                |
| 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 | 3,817,242.00                          | 259,588.00            | 7.73%                |
| 2020 | 3,737,279.00                          | 120,037.00            | 3.32%                |
| 2021 | 3,757,754.00                          | 20,475.00             | 0.55%                |