



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

August, 2017

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. It is particularly evident that there is a necessity to continue with the supplemental operating millage after the 2019FY if current levels of services are to be maintained.

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 (less than 1%) in real property taxes which was offset by the elimination of personal property tax. The State has committed to a reimbursement amount for the lost personal property tax though which is reflected in the state shared revenue projections. Regardless, the growth of property tax revenues has been muted for a number of years due to the effects of the passage of Proposal A in 1994, as well as stipulations related to the Headlee amendment. For purposes of this analysis,

property tax revenues have been assumed to increase 4.5% in the first (2) projected years of the model and 3% for the last projected year of this model. The projected 2018 FY amounts are based on the actual assessment values received from the City Assessor's Office.

RETIREE HEALTH CARE

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

PROJECT SUMMARY

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

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

GENERAL ASSUMPTIONS AND INFORMATION

- Historical data for fiscal year 2016 was taken from the City's audited financial statement.
- The 2017 projections represent the amended budget adopted by Council through July 31, 2017.
- The 2018 projections represent the budget proposed to the City Council herein.

Revenue:

1. Assumed 2% increase in State Shared Revenue throughout the last three (3) years of the model.
2. Property Taxes:
 - a. Assumed the composition of the tax levy remained consistent with the actual millage rates levied in 2017 with the inclusion of the pre-rolled back 3.0 mills approved on May 6, 2014 for a five-year period.
 - b. Assumed an annual increase of 4.5% for the first two (2) years and 3.0% for the last year in the City's taxable value over the timeframe of the model.
 - c. Assumed no future annual Headlee reduction beyond the required reduction made for 2017.
 - d. Assumed annual TIFA and DDA sharing agreement revenues to be shared at the maximum allowed by law without loss of tax increment capture from other taxing jurisdictions. Note that beginning in the 2011 Fiscal Year, the city began receiving 100% of its operating levies as the tax increment districts will no longer be capturing any portion of the general operating tax levy.
3. Other projections of non-major revenue and expenditure amounts are driven off of inflationary increases from the proposed 2018 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 2018FY budget.
3. Estimated Fringes & Other Compensation are based on an overall percentage of base salary. In addition, a 3% annual increase in health insurance costs has been forecasted based on historic trends.
4. Property and Liability Insurance costs are expected to stabilize to inflationary increases throughout the life of the model.
5. Future inflation has been assumed at a level equal to the Congressional Budget Office's projection of the Consumer Price Index.
6. Capital Outlay Assumptions:
 - a. No financial resources are expected to be available from the Capital Equipment Fund or Public Improvement Fund. Consequently, all expenditures previously budgeted from these funds are included in the model as expenditures of the General Fund.
7. Assumed Retiree Health Benefits will be paid from General Fund for all years included in the model. Retiree healthcare benefits are forecasted to increase 5% annually over the life of the model. In addition to the contribution made by the General Fund, it is assumed that investment earnings from the Retiree Health and Life Reserve of the Retirement System will also be used to satisfy the annual cost of retiree healthcare benefits. It is also anticipated that some principal of the Retiree Health and Life Reserve may also be used.
8. Annual estimated wage rate increases are assumed to be effective the first day of the fiscal year. City contracts usually provide for rate increases to be effective February 1 or October 1 although recent contracts specify January 1st. The wage increases included in the model are derived from the collective bargaining agreements or from council resolutions addressing these issues for non-union employees. Note that the majority of the collective bargaining agreements are in place until December 31, 2019.
9. Increases in the defined benefit pension contribution are assumed at 0% per year. This assumption is made due to the defined benefit plan being closed for new participants. In addition to the pension contribution made by the General Fund, it is assumed that investment earnings from the Endowment Reserve of the Retirement System will also be used to satisfy the actuarially-determined required contribution to the system. It is also anticipated that some principal of the Endowment Reserve may also be used. See Appendix D for additional information on this assumption.
10. Transfers out of the General Fund represent monies collected through property taxes that are transferred to other funds. Transfers are reflected on their own line.

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

With 3.00 Mill Supplemental Millage (2015FY - 2019FY)

Revenue Category	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Property Taxes	10,020,901	9,620,952	9,613,723	9,572,696	8,625,467	8,798,820
Penalties & Interest	107,383	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:	498,693	497,500	500,625	505,631	510,687	515,793
State Shared Revenue:	2,843,597	3,357,509	3,580,070	3,638,761	3,698,625	3,759,686
Grant Revenue	0	0	0	0	0	0
Charges for Services & Fees	5,134,224	5,663,020	5,647,720	5,704,197	5,761,239	5,818,851
Miscellaneous (including Transfers In)	3,453,748	3,599,974	3,599,874	3,636,671	3,674,388	3,713,047
	22,058,546	22,848,955	23,062,012	23,180,957	22,396,500	22,735,425
Expenditure Category						
Mayor and Council	107,004	114,905	118,881	120,261	121,678	123,136
District Court	1,000,936	1,056,246	1,097,082	1,100,287	1,113,076	1,126,176
Financial Services	582,512	635,323	646,335	649,707	653,185	656,772
Information Technology	167,486	194,964	201,215	202,103	203,018	203,960
General Government Administration	1,331,219	1,518,046	1,547,746	1,586,440	1,626,100	1,666,752
Clerk	177,866	198,849	248,868	251,658	254,521	257,457
Assessor	377,570	434,926	425,960	434,585	443,427	452,491
Treasurer	120,201	138,488	138,250	140,282	142,374	144,491
Police Department	4,304,766	4,799,552	4,771,577	4,788,525	4,831,005	4,874,659
Civil Defense	2,674	6,600	6,600	6,728	6,858	6,992
Downriver Central Dispatch	786,263	851,480	868,415	897,674	928,173	944,955
Downriver Animal Control	179,767	260,587	265,325	248,200	253,821	256,961
Fire Department	3,649,074	4,068,655	4,183,051	4,144,494	4,045,560	4,053,437
Engineering and Building	1,023,368	1,203,517	1,253,498	1,264,539	1,275,877	1,287,522
DPS	2,402,742	2,850,088	2,686,757	2,726,580	2,772,202	2,793,035
Recreation Department	420,320	515,343	617,378	500,326	505,851	511,496
Swimming Pool - Rec	13,270	17,227	17,571	17,619	17,668	17,718
Yack Ice Arena - Rec	330,096	374,671	369,970	359,663	364,673	369,803
Youth Assistance	41,407	44,325	45,966	46,264	46,571	46,886
Museums & Marketing	167,647	190,299	189,991	191,731	193,510	195,330
Zoning Board of Appeals	3,577	4,381	4,381	4,491	4,604	4,719
Planning Commission	14,170	14,306	14,306	14,685	15,033	15,409
Building Board of Appeals	599	1,690	1,690	1,733	1,776	1,820
Election Commission	42,284	60,220	75,200	48,855	49,743	50,650
Civil Service Commission	956	6,200	6,430	6,511	6,593	6,677
Retiree Health Care Insurance	2,400,000	2,550,000	2,500,000	2,625,000	2,756,250	2,894,063
Additional Pension Contribution	630,000	526,000	781,000	781,000	781,000	820,050
Operating Transfers	1,137,632	494,080	492,406	793,319	816,815	833,183
	21,435,406	23,130,978	23,575,851	23,955,251	24,230,962	24,616,601
Excess of Revenue Over (Under) Expenditures	623,140	(282,023)	(513,839)	(774,294)	(1,834,461)	(1,881,176)

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Beginning Fund Balance	4,029,556	4,652,696	4,370,673	3,856,834	3,082,540	1,248,079
Total Revenue	22,058,546	22,848,955	23,062,012	23,180,957	22,396,500	22,735,425
Total Expenditures	21,435,406	23,130,978	23,575,851	23,955,251	24,230,962	24,616,601
Excess of Revenue Over (Under) Expenditures	623,140	(282,023)	(513,839)	(774,294)	(1,834,461)	(1,881,176)
Ending Fund Balance	4,652,696	4,370,673	3,856,834	3,082,540	1,248,079	(633,097)

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	4,652,696	4,370,673	3,856,834	3,082,540	1,248,079	(633,097)
Total Unreserved Fund Balance	4,652,696	4,370,673	3,856,834	3,082,540	1,248,079	(633,097)
Total Fund Balance	4,652,696	4,370,673	3,856,834	3,082,540	1,248,079	(633,097)
Ending Fund Balance as a Percent of Current Year Expenditures	21.71%	18.80%	16.36%	12.87%	3.15%	2.57%

Appendix A - Estimated General Fund Revenue by Type

Revenue Category	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Property Taxes						
Tax Leases	9,606,576	9,237,912	9,230,301	9,190,706	8,276,518	8,443,808
Special Levies	79,760	50,000	50,000	50,000	50,000	50,000
Administrative Fee	334,565	333,040	333,422	331,992	298,968	305,012
Total Property Taxes	10,020,801	9,620,952	9,613,723	9,572,698	8,625,487	8,798,620
Penalties & Interest	107,383	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:						
License & Permits (451)	39,165	37,500	39,625	40,021	40,421	40,825
Licenses (461)	4,630	16,000	12,000	12,120	12,241	12,363
Permits - Other (471)	197,003	169,000	174,000	175,740	177,497	179,272
Permits - Building (471)	257,895	275,000	275,000	277,750	280,528	283,353
Total Business Licenses & Permits	498,693	497,500	500,625	505,631	510,687	515,793
State Shared Revenue:						
State Shared Revenue	2,812,987	2,828,666	2,834,526	2,993,217	3,053,081	3,114,142
Liquor Licenses	30,610	29,000	30,000	30,000	30,000	30,000
Local Community Stabilization (PA 86)		499,623	615,544	615,544	615,544	615,544
Miscellaneous Grant Revenue	0	-	-	0	0	0
Total State Shared Revenue & Grants	2,843,597	3,357,609	3,580,070	3,638,761	3,698,625	3,758,686
Charges for Services & Fees	5,134,224	5,653,020	5,647,720	5,704,197	5,761,239	5,818,851
Miscellaneous:						
Major Roads	385,000	400,000	400,000	400,000	400,000	400,000
Local Roads	303,000	433,000	433,000	433,000	433,000	433,000
District Court	1,436,437	1,466,974	1,466,874	1,603,546	1,641,135	1,579,663
Investment Income	14,263	5,000	5,000	5,125	5,253	5,384
Other	1,305,048	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Total Miscellaneous	3,453,748	3,599,974	3,599,874	3,636,671	3,674,388	3,713,047
	22,058,546	22,848,955	23,062,012	23,180,957	22,396,500	22,735,426

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2016-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Proposal A Limits:						
Assessment Cap Inflation Rate				0.0%	2.5%	2.5%
Percent Increase in Real Property SEV				0.0%	1.0%	1.0%
Percent Increase in Real Property TV (Cannot exceed lower of 5%, Inflation or SEV increase)				0.0%	4.5%	4.5%
New Real Property Additions to TV / Net of Losses				0.0%	0.0%	0.0%
Expected Annual Real Property Transfer Rate				0.0%	0.0%	0.0%
Personal Property Additions - Net				0.0%	0.0%	0.0%
PROPERTY TAX TV ESTIMATION						
Real TV Subject to Per Parcel Assessment	0	0	0	0	0	0
Personal TV	0	0	0	0	0	0
TV Subject to Prop. Transfer Assessment	0	0	0	0	0	0
Total Prior Year TV	0	0	0	0	0	0
Real TV Growth Before Additions	0	0	0	0	0	0
Real Property Transfer SEV Step Up	0	0	0	0	0	0
New Additions to Personal TV / Net of Losses	0	0	0	0	0	0
New Additions to Real TV / Net of Losses	0	0	0	0	0	0
Current Year TV	572,322,129	547,586,183	548,667,361	573,357,392	589,158,475	617,133,229
TIFA and DDA capture	(196,079,027)	(171,443,834)	(171,281,553)	(187,000,572)	(203,426,947)	(214,870,655)
Taxable Value	376,243,102	376,142,349	377,385,808	386,356,820	395,731,528	402,262,574
Headline Rollback Factor	1.0000	1.0000	0.9959	1.0000	1.0000	1.0000
Milage Rate:						
Operating - General Fund	13.8038	15.0538	14.9821	14.9921	12.0044	12.0044
Debt Milage	2.5168	2.5168	2.5063	2.5063	2.5063	2.5063
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Milage Rate	16.3204	17.5704	17.4984	17.4984	14.5107	14.5107
Amount of Property Tax Levy:						
Operating - General Fund	\$5,193,585	\$5,662,372	\$5,657,798	\$5,792,292	\$4,750,511	\$4,826,913
Debt Milage	946,853	995,242	1,142,408	968,318	991,815	1,008,183
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	386,427	273,822	116,835	116,835	116,835	116,835
TOTAL PROPERTY TAXES LEVIED	\$6,626,865	\$6,931,436	\$6,917,041	\$6,877,446	\$5,859,161	\$5,853,931
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	2,341,326	2,306,476	2,313,260	2,313,260	2,417,357	2,489,877
TOTAL TAX REVENUE	8,668,191	9,237,912	9,230,301	9,190,706	8,276,518	8,443,808

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2016-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	4.5%	4.5%	3.0%
Taxable Value						
TIFA District						
Total District	327,270,563	300,969,936	300,265,597	313,777,549	327,887,539	337,734,465
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	170,971,153	144,670,526	143,966,167	157,478,139	171,598,129	181,435,055
Downtown Development Authority						
Total District	46,838,447	48,503,881	49,045,939	51,253,006	53,559,392	55,166,173
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	25,107,874	26,773,308	27,315,366	29,522,433	31,828,818	33,435,600
Total	\$196,079,027	\$171,443,834	\$171,281,553	\$187,000,572	\$203,426,947	\$214,870,655

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Mayor and Council	100					
Personnel Services	60,880	61,721	62,893	62,893	62,893	62,893
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	19,243	23,847	26,587	27,339	28,113	28,911
Pension	4,088	4,172	4,269	4,269	4,269	4,269
Supplies	1,119	1,515	1,515	1,553	1,592	1,632
Other Services & Charges	21,674	23,650	23,597	24,187	24,791	25,411
Capital Outlay	0	0	0	0	0	0
	107,004	114,905	118,881	120,261	121,678	123,136
ASSUMPTIONS:						
Mayor and Council	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	Mayor/Council	7	7	7	7	7
Elected	Avg. Salary	2,857	2,857	2,857	2,857	2,857
Category 2	Part-time	0	0	0	0	0
Temporary/Part-time	Avg. Salary	-	-	0	0	0
Category 3	Assistant	1	1	1	1	1
Clerical	Avg. Salary	41,722	42,893	42,893	42,893	42,893
Category 4	Comm. Devel.	0	0	0	0	0
Supervisor	Avg. Salary	0	-	0	0	0
Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person	0	0	0	0	0
Category 3	% of Base	53.49%	58.42%	60.17%	61.98%	63.84%
Clerical	\$ per Person	0	0	0	0	0
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
	% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Auto/Travel/Education	\$ Amount	60	2,200	2,000	2,050	2,101
Utilities	\$ Amount	0	0	0	0	0
Other	\$ Amount	21,614	21,450	21,597	22,137	22,690
						23,257
Capital Outlay						
Chairs	\$ Amount	0	0	0	0	0
	\$ Amount					
	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
District Court	136					
Personnel Services	510,798	550,907	566,513	566,332	570,170	572,026
Overtime	2,102	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	127,505	133,950	154,270	158,703	163,163	167,753
Pension	55,544	64,165	65,090	65,090	65,090	65,090
Supplies	9,090	8,200	8,200	8,405	8,615	8,830
Other Services & Charges	223,972	242,174	245,109	251,237	257,518	263,957
Capital Outlay	71,925	53,650	54,700	45,320	45,320	45,320
	1,000,936	1,056,246	1,097,082	1,100,287	1,113,076	1,126,176
ASSUMPTIONS:						
District Court	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1		7	7	7	7	7
Clerical	Total	42,265	42,802	42,802	42,802	42,802
Category 2		1	1	1	1	1
Clerical	Total	38,636	39,251	39,251	39,251	39,251
Category 3		1	1	1	1	1
Elected	Total	45,718	45,718	45,718	45,718	45,718
Category 4		16	16	16	16	16
Temporary/Part-time	Total	10,669	11,371	11,484	11,599	11,715
Overtime						
Category 1	% of Base	1.06%	1.07%	1.07%	1.07%	1.07%
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%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	36.24%	42.34%	43.61%	44.92%	46.26%
Clerical	\$ per Person			0	0	0
Category 2	% of Base	21.67%	21.45%	22.10%	22.76%	23.44%
Clerical	\$ per Person	0	0	0	0	0
Category 3	% of Base	9.42%	9.15%	9.43%	9.71%	10.00%
Elected	\$ per Person	0	0	0	0	0
Category 4	% of Base	8.24%	8.20%	8.20%	8.20%	8.20%
Temporary/Part-time	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
	% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Auto/Travel/Education	\$ Amount	1,761	4,000	4,000	4,100	4,203
Utilities	\$ Amount	1,977	2,500	2,500	2,563	2,627
Professional Fees	\$ Amount	158,039	167,539	170,474	174,736	179,104
Other	\$ Amount	62,195	68,135	68,135	69,838	71,584
Capital Outlay						
Vehicles	\$ Amount	45,919	0	0	0	0
Office Equipment	\$ Amount	26,006	53,650	54,700	45,320	45,320

Appendix B - Estimated General Fund Expenditures by Type

172	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Financial Services						
Personnel Services	381,700	426,173	432,286	432,196	432,102	432,008
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	88,081	98,250	102,710	105,937	109,263	112,689
Pension	95,437	89,900	91,337	91,123	90,908	90,690
Supplies	0	0	0	0	0	0
Other Services & Charges	17,284	18,000	18,000	18,451	18,912	19,385
Capital Outlay	0	0	0	0	0	0
	582,512	635,323	646,335	649,707	653,185	656,772
ASSUMPTIONS:						
Financial Services	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services: (FTE=Full Time Employees)						
Category 1	# FTE		3	3	3	3
Director	Avg. Salary		95,822	97,362	97,362	97,362
Category 2	# FTE		1	1	1	1
Clerical	Avg. Salary		62,437	63,221	63,221	63,221
Category 3	# FTE		2	2	2	2
Clerical	Avg. Salary		42,415	43,106	43,106	43,106
Category 4	# FTE		3	3	3	3
Temporary/Part-Time	Avg. Salary		13,746	13,746	13,884	14,023
Category 5	# FTE	treasury	1	1	1	1
Temporary/Part-Time	Avg. Salary allocation	(49,798)	(50,470)	(50,974)	(51,484)	(51,999)
Overtime						
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		2.36%	2.32%	2.32%	2.32%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		22.55%	24.14%	24.86%	25.61%
Director	\$ per Person		0	0	0	0
Category 2	% of Base		38.38%	35.37%	36.43%	37.52%
Clerical	\$ per Person		0	0	0	0
Category 3	% of Base		20.07%	19.89%	20.48%	21.10%
Clerical	\$ 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		19.54%	20.70%	20.70%	20.70%
Temporary/Part-Time	\$ per Person		0	0	0	0
Pension						
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		89.50%	89.50%	89.50%	89.50%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		42.19%	42.31%	42.31%	42.31%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Auto/Travel/Education	\$ Amount	3,490	4,500	4,500	4,613	4,728
Other	\$ Amount	13,794	13,500	13,500	13,638	14,184
						14,539
Capital Outlay						
Project 1	\$ Amount		0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

200	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
General Government Administration						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Supplies	8,302	10,000	10,000	10,250	10,506	10,769
Other Services & Charges	1,274,482	1,458,046	1,477,746	1,514,690	1,552,556	1,591,370
Capital Outlay	48,435	50,000	60,000	61,500	63,038	64,613
	1,331,219	1,518,046	1,547,746	1,586,440	1,626,100	1,666,752
ASSUMPTIONS:						
General Government Administration	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services: (FTE=Full Time Employees)						
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
Overtime						
Category 1	% of Base					
Category 2	% of Base					
Category 3	% of Base					
Fringes & Other Compensation						
Category 1	% of Base					
	\$ per Person					
Category 2	% of Base					
	\$ per Person					
Category 3	% of Base					
	\$ per Person					
Pension						
Category 1	% of Base					
Category 2	% of Base					
Category 3	% of Base					
Supplies						
% Growth of Prior Year				0.00%	2.50%	2.50%
					2.50%	2.50%
Other Services & Charges						
Professional Fees	\$ Amount	219,437	247,500	262,500	258,813	265,283
Utilities	\$ Amount	662,797	652,050	651,750	668,044	684,745
Ins & Casualty	\$ Amount	327,197	400,000	415,000	425,375	436,009
Other	\$ Amount	65,050	158,496	158,496	162,458	166,519
NSP Market Value Adj	\$ Amount	0	0	0	0	0
Capital Outlay						
Computer Services	\$ Amount	48,435	50,000	60,000	61,500	63,038
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Clerk	215					
Personnel Services	102,651	114,624	141,827	142,074	142,324	142,577
Overtime	1,024	1,000	1,000	1,005	1,010	1,015
Fringes & Other Comp.	31,094	38,044	43,446	44,712	46,015	47,357
Pension	7,456	7,971	11,708	11,708	11,708	11,708
Supplies	4,491	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	31,151	35,210	39,887	40,865	41,907	42,954
Capital Outlay	0	0	9,000	9,225	9,456	9,692
	177,866	198,849	248,868	251,659	254,521	257,457

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021

Personal Services: (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Elected	Avg. Salary		12,000	45,000	45,000	45,000
Category 2	# FTE		2	2	2	2
Supervisor	Avg. Salary		33,855	36,040	36,040	36,040
Category 3	# FTE		2	2	2	2
Temporary/Part-time	Avg. Salary		17,457	12,374	12,497	12,622

Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.74%	0.69%	0.69%	0.69%
Category 3	% of Base		1.43%	2.02%	2.02%	2.02%

Fringes & Other Compensation						
Category 1	% of Base		62.97%	22.61%	23.29%	23.99%
Elected	\$ per Person		0	0	0	0
Category 2	% of Base		41.08%	43.53%	44.84%	46.18%
Supervisor	\$ per Person		0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%
	\$ per Person		0	0	0	0

Pension						
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%

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

Other Services & Charges						
Auto/Travel/Education	\$ Amount	5,439	7,500	7,622	7,813	8,008
Other	\$ Amount	25,712	27,710	32,265	33,072	33,899

Capital Outlay						
Office Equipment	\$ Amount	0	0	9,000	9,225	9,456
Project 2	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Assessor	209					
Personnel Services	49,530	52,600	46,062	46,062	46,062	46,062
Overtime		400	400	400	400	400
Fringes & Other Comp.	10,022	22,639	12,018	12,378	12,750	13,132
Pension	29,085	37,537	36,930	36,930	36,930	36,930
Supplies	0	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	286,934	318,750	327,550	335,739	344,133	352,737
Capital Outlay	0	1,500	1,500	1,538	1,576	1,615
	377,570	434,926	425,960	434,585	443,427	452,491

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Assessor	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021

Personal Services (FTE=Full Time Employees):						
Category 1	Commission		1	1	1	1
Elected	Total		12,000	4,800	4,800	4,800
Category 2	# FTE		1	1	1	1
Clerical	Avg. Salary		40,600	41,262	41,262	41,262
Category 3	# FTE		0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0

Overtime:						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.99%	0.97%	0.97%	0.97%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:						
Category 1	% of Base		99.82%	7.65%	7.88%	8.12%
Elected	\$ per Person		0	0	0	0
Category 2	% of Base		26.26%	28.24%	29.08%	29.95%
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

Pension:						
Category 1	% of Base		10.00%	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%

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

Other Services & Charges:						
Auto/Travel/Education	\$ Amount	0	800	0	0	0
Contractual Services	\$ Amount	274,166	290,000	300,000	307,500	315,188
Other	\$ Amount	14,768	27,950	27,550	28,239	28,945

Capital Outlay:						
Assessment Software	\$ Amount	0	0	0	0	0
Office Equipment	\$ Amount	0	1,500	1,500	1,538	1,576
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Treasurer	253					
Personnel Services	56,969	59,806	59,115	59,658	60,207	60,761
Overtime	0	500	500	505	510	515
Fringes & Other Comp.	10,195	11,170	11,781	11,923	12,068	12,215
Pension	24,526	21,012	21,354	21,568	21,784	22,001
Supplies	627	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	27,685	43,500	43,000	44,075	45,178	46,307
Capital Outlay	0	1,000	1,000	1,025	1,051	1,077
	120,201	138,488	138,250	140,292	142,374	144,491

ASSUMPTIONS:	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Treasurer						

Personal Services: (FTE=Full Time Employees)						
Category 1	Commission	1	1	1	1	1
Elected	Total	6,000	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	12,283	12,120	12,241	12,364	12,487
Category 4	# FTE	treasury	5	5	5	5
Temporary/Part-time	Avg. Salary allocations	8,305	8,439	8,523	8,609	8,695

Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	1.20%	1.18%	1.18%	1.18%	1.18%

Fringes & Other Compensation:						
Category 1	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person	0	0	0	0	0
Category 3	% of Base	7.65%	7.65%	7.88%	8.12%	8.36%
Clerical	\$ per Person	0	0	0	0	0
Category 4	% of Base	23.53%	24.85%	24.85%	24.85%	24.85%
Temporary/Part-Time	\$ per Person	0	0	0	0	0

Pension						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	50.60%	50.61%	50.61%	50.61%	50.61%

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

Other Services & Charges						
Auto/Travel/Education	\$ Amount	525	1,000	1,000	1,025	1,051
Postage	\$ Amount	16,094	30,000	30,000	30,750	31,519
Other	\$ Amount	11,067	12,500	12,000	12,300	12,608

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

Appendix B - Estimated General Fund Expenditures by Type

177	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Information Technology						
Personnel Services	135,755	142,954	145,267	145,267	145,267	145,267
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	38,158	37,715	41,421	42,309	43,224	44,166
Pension	13,575	14,295	14,527	14,527	14,527	14,527
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	187,488	194,964	201,215	202,103	203,018	203,960
ASSUMPTIONS:						
Information Technology						
Actual	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE	1	1	1	1	1
Director	Avg. Salary	98,576	100,170	100,170	100,170	100,170
Category 2	# FTE	1	1	1	1	1
Clerical	Avg. Salary	44,378	45,097	45,097	45,097	45,097
Category 3	# FTE	0	0	0	0	0
Temporary/Part-tir	Avg. Salary	0	0	0	0	0
Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	27.22%	29.55%	30.44%	31.35%	32.30%
Director	\$ per Person	0	0	0	0	0
Category 2	% of Base	24.52%	26.20%	26.20%	26.20%	26.20%
Clerical	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-tir	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%	
Other Services & Charges						
Category 1	\$ Amount	0	0	0	0	0
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
Capital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021		
Civil Defense		325						
Personnel Services	0	0	0	0	0	0		
Overtime	0	0	0	0	0	0		
Fringes & Other Comp.	1,442	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	1,232	5,100	5,100	5,228	5,356	5,492		
Capital Outlay	0	0	0	0	0	0		
	2,674	6,600	6,600	6,728	6,858	6,992		
ASSUMPTIONS:								
Civil Defense	Actual	Budget	Estimated	Estimated	Estimated	Estimated		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021		
Personal Services (FTE=Full Time Employees)								
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/Par	Avg. Salary		0	0	0	0		
Overtime								
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%		
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%		
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%		
Fringes & Other Compensation								
Category 1	% of Base		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		
Pension								
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%		
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%		
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%		
Supplies								
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%		
Other Services & Charges								
Education	\$ Amount	0	1,500	1,500	1,538	1,576		
Utilities	\$ Amount	0	0	0	0	0		
Other	\$ Amount	886	3,600	3,600	3,690	3,782		
Capital Outlay								
Project 1	\$ Amount		0	0	0	0		
Project 2	\$ Amount							
Project 3	\$ Amount							

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Engineering and Building	440					
Personnel Services	542,469	584,435	609,692	610,229	610,772	611,321
Overtime	158	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	144,214	181,105	202,080	208,069	214,236	220,588
Pension	179,834	249,177	255,631	255,631	255,631	255,631
Supplies	8,158	6,400	6,400	6,560	6,724	6,892
Other Services & Charges	148,625	169,900	174,195	176,550	183,014	187,590
Capital Outlay	(90)	7,000	0	0	0	0
	1,023,368	1,203,517	1,253,498	1,264,539	1,275,877	1,287,522

ASSUMPTIONS: Engineering and Building	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Personal Services: (FTE=Full Time Employees)						
Category 1	Commission		1	1	1	1
Director	Total	112,195	114,001	114,001	114,001	114,001
Category 2	# FTE	2	2	2	2	2
Clerical	Avg. Salary engineers	56,457	58,657	58,657	58,657	58,657
Category 3	# FTE	2	2	2	2	2
Clerical	Avg. Salary engineers	69,193	70,307	70,307	70,307	70,307
Category 4	# FTE	3	3	3	3	3
Clerical	Avg. Salary clerical	44,065	44,769	44,769	44,769	44,769
Category 5	# FTE	2	2	2	2	2
Clerical	Avg. Salary clerical	23,733	24,848	24,848	24,848	24,848
Category 6	# FTE	10	11	11	11	11
Temporary/Part-time	Avg. Salary	4,128	4,887	4,936	4,986	5,035
Category 7	# FTE	0	0	0	0	0
Temporary/Part-time	Avg. Salary	0	0	0	0	0

Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	3.97%	3.91%	3.91%	3.91%	3.91%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation						
Category 1	% of Base	23.72%	25.79%	26.57%	27.36%	28.18%
Director	\$ per Person	0	0	0	0	0
Category 2	% of Base	28.99%	31.20%	32.14%	33.10%	34.09%
Clerical	\$ per Person engineers	0	0	0	0	0
Category 3	% of Base	34.77%	38.11%	39.25%	40.43%	41.64%
Clerical	\$ per Person engineers	0	0	0	0	0
Category 4	% of Base	36.74%	42.19%	43.46%	44.76%	46.11%
Clerical	\$ per Person clerical	0	0	0	0	0
Category 5	% of Base	41.50%	44.52%	45.86%	47.23%	48.65%
Clerical	\$ per Person clerical	0	0	0	0	0
Category 6	% of Base	6.63%	6.87%	6.87%	6.87%	6.87%
Temporary/Part-time	\$ per Person	0	0	0	0	0
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person	0	0	0	0	0

Pension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 3	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 5	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

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

ASSUMPTIONS: Engineering and Building	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	6,790	6,750	8,750	8,969	9,193	9,423
Utilities	\$ Amount	2,200	3,000	3,000	3,075	3,152	3,231
Inspectors/CAD	\$ Amount	116,758	128,000	133,929	137,277	140,709	144,227
Other	\$ Amount	22,677	30,150	28,516	29,229	29,960	30,709

Capital Outlay:							
NSP2	\$ Amount	(90)	0	0	0	0	0
Office Equipment	\$ Amount	0	7,000	0			
Project 3	\$ Amount						

NO NSP

Appendix B - Estimated General Fund Expenditures by Type

Police Department	301	Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personnel Services		2,174,632	2,396,165	2,474,079	2,474,686	2,475,300	2,475,919
Overtime		164,747	155,000	155,000	155,000	155,000	155,000
Fringes & Other Comp.		582,868	794,973	809,869	834,072	859,001	884,676
Pension		805,322	719,479	647,329	647,329	647,329	647,329
Supplies		4,500	4,500	6,000	4,605	4,720	4,838
Other Services & Charges		409,254	463,415	499,300	511,783	524,578	537,693
Capital Outlay		163,244	264,000	180,000	161,050	165,077	169,204
		4,304,766	4,799,552	4,771,577	4,788,525	4,831,005	4,874,659

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
			2015-2016	2016-2017	2017-2018	2018-2019
Police Department						
Personal Services: (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Director	Avg. Salary		100,659	92,241	92,241	92,241
Category 2	# FTE		1	1	1	1
Director	Avg. Salary		84,381	85,731	85,731	85,731
Category 3	# FTE		1	2	2	2
Lieutenants/Sergeants	Avg. Salary		72,485	79,764	79,764	79,764
Category 4	# FTE		2	2	2	2
Lieutenants/Sergeants	Avg. Salary		72,485	73,669	73,669	73,669
Category 5	# FTE		5	4	4	4
Lieutenants/Sergeants	Avg. Salary		74,887	73,377	73,377	73,377
Category 6	# FTE		1	0	0	0
Police	Avg. Salary		69,750	0	0	0
Category 7	# FTE		1	3	3	3
Police	Avg. Salary		69,750	70,874	70,874	70,874
Category 8	# FTE		1	1	1	1
Police	Avg. Salary		63,497	64,537	64,537	64,537
Category 9	# FTE		22	21	21	21
Police	Avg. Salary		57,338	59,184	59,184	59,184
Category 10	# FTE		3	3	3	3
Clerical	Avg. Salary		37,584	36,327	36,327	36,327
Category 11	# FTE		2	3	3	3
Temporary/Part-time	Avg. Salary		22,035	20,242	20,444	20,649
						20,855

Overtime:						
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		6.48%	5.89%	5.89%	5.89%
Category 4	% of Base		6.48%	6.38%	6.38%	6.38%
Category 5	% of Base		6.27%	6.40%	6.40%	6.40%
Category 6	% of Base		6.73%	0.00%	0.00%	0.00%
Category 7	% of Base		6.73%	6.63%	6.63%	6.63%
Category 8	% of Base		7.40%	7.28%	7.28%	7.28%
Category 9	% of Base		8.19%	7.94%	7.94%	7.94%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%

ASSUMPTIONS:	Actual	Actual	Estimated	Estimated	Estimated	Estimated
			2015-2016	2016-2017	2017-2018	2018-2019
Police Department						
Fringes & Other Compensation:						
Category 1	% of Base		8.29%	12.35%	12.73%	13.11%
Director	\$ per Person		0	0	0	0
Category 2	% of Base		12.71%	32.29%	33.26%	34.26%
Director	\$ per Person		0	0	0	0
Category 3	% of Base		36.89%	34.79%	35.83%	36.91%
Lieutenants/Sergeants	\$ per Person		0	0	0	0
Category 4	% of Base		18.84%	16.57%	19.12%	19.70%
Lieutenants/Sergeants	\$ per Person		0	0	0	0
Category 5	% of Base		31.88%	34.91%	35.95%	37.03%
Police	\$ per Person		0	0	0	0
Category 6	% of Base		32.18%	0.00%	0.00%	0.00%
Police	\$ per Person		0	0	0	0
Category 7	% of Base		37.91%	31.91%	32.67%	33.86%
Police	\$ per Person		0	0	0	0
Category 8	% of Base		40.94%	44.50%	45.84%	47.21%
Police	\$ per Person		0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

Category 9	% of Base		38.60%	35.61%	36.68%	37.78%	38.92%
Dispatchers	\$ per Person		0	0	0	0	0
Category 10	% of Base		33.15%	36.22%	37.30%	38.42%	39.57%
Clerical	\$ per Person		0	0	0	0	0
Category 11	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Pension:							
Category 1	% of Base		10.00%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		143.50%	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		143.50%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 9	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 10	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies:							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges:							
Auto/Travel/Education	\$ Amount	19,003	30,000	25,000	25,625	26,266	26,923
Utilities	\$ Amount	111,158	120,200	120,200	123,205	126,285	129,442
Prisoner Transport	\$ Amount	50,960	90,000	90,000	92,250	94,556	96,920
Other	\$ Amount	226,132	223,215	264,100	270,703	277,471	284,408
Capital Outlay:							
Vehicles	\$ Amount	133,464	143,000	140,000	143,500	147,088	150,765
Equipment	\$ Amount	29,780	31,800	40,000	17,550	17,989	18,439
IT-Building	\$ Amount	0	89,200	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Fire Department	336					
Personnel Services	1,813,649	1,906,687	1,964,449	1,964,449	1,899,467	1,899,467
Overtime	43,828	91,000	103,000	130,006	125,509	125,509
Fringes & Other Comp.	645,163	715,462	781,945	711,346	683,227	685,813
Pension	973,612	1,111,083	1,132,222	1,132,222	1,125,724	1,125,724
Supplies	2,087	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	130,758	210,423	182,435	186,996	191,671	196,463
Capital Outlay	39,977	30,000	15,000	15,375	15,759	16,153
	3,649,074	4,068,655	4,183,051	4,144,494	4,045,560	4,053,437

ASSUMPTIONS:	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Fire Department						

Personal Services (FTE=Full Time Employees)	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Category 1	# FTE	1	1	1	1	1
Director	Avg. Salary	90,649	92,311	92,311	92,311	92,311
Category 2	# FTE	2	2	2	2	2
Firefighters	Avg. Salary	71,476	72,745	72,745	72,745	72,745
Category 3	# FTE	4	4	4	4	4
Firefighters	Avg. Salary	66,917	67,992	67,992	67,992	67,992
Category 4	# FTE	1	1	1	1	1
Firefighters	Avg. Salary	63,764	64,982	64,982	64,982	64,982
Category 5	# FTE	1	1	1	1	1
Firefighters	Avg. Salary	63,932	64,982	64,982	64,982	64,982
Category 6	# FTE	2	2	2	2	2
Firefighters	Avg. Salary	63,232	64,269	64,269	64,269	64,269
Category 7	# FTE	6	6	6	6	6
Firefighters	Avg. Salary	60,383	62,059	62,059	62,059	62,059
Category 8	# FTE	13	13	13	13	13
Firefighters	Avg. Salary	58,363	60,980	60,980	60,980	60,980
Category 9	# FTE	1	1	1	1	1
Clerical	Avg. Salary	30,035	31,096	31,096	31,096	31,096

Overtime	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	4.97%	4.88%	6.18%	6.18%	6.18%
Category 3	% of Base	5.31%	5.22%	6.62%	6.62%	6.62%
Category 4	% of Base	5.57%	5.47%	6.92%	6.92%	6.92%
Category 5	% of Base	5.56%	5.47%	6.92%	6.92%	6.92%
Category 6	% of Base	5.62%	5.53%	7.09%	7.09%	7.09%
Category 7	% of Base	5.88%	5.72%	7.09%	7.09%	7.09%
Category 8	% of Base	6.09%	5.82%	7.38%	7.38%	7.38%
Category 9	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Category 1	% of Base	30.72%	33.27%	33.06%	34.05%	35.07%
Firefighters	\$ per Person	0	0	0	0	0
Category 2	% of Base	39.22%	42.37%	37.63%	37.63%	38.76%
Firefighters	\$ per Person	0	0	0	0	0
Category 3	% of Base	35.57%	36.32%	36.27%	36.27%	36.27%
Firefighters	\$ per Person	0	0	0	0	0
Category 4	% of Base	23.08%	22.96%	34.79%	34.79%	34.79%
Firefighters	\$ per Person	0	0	0	0	0
Category 5	% of Base	43.01%	46.58%	44.68%	44.68%	44.68%
Firefighters	\$ per Person	0	0	0	0	0
Category 6	% of Base	34.22%	36.60%	35.39%	35.39%	35.39%
Firefighters	\$ per Person	0	0	0	0	0
Category 7	% of Base	41.17%	44.07%	35.11%	35.11%	35.11%
Firefighters	\$ per Person	0	0	0	0	0
Category 8	% of Base	39.45%	41.21%	37.49%	37.49%	37.49%
Firefighters	\$ per Person	0	0	0	0	0
Category 9	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Temporary	\$ per Person	0	0	0	0	0

ASSUMPTIONS:	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Fire Department						
Pension						

Appendix B - Estimated General Fund Expenditures by Type

Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 3	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 4	% of Base		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		143.50%	143.50%	143.50%	143.50%	143.50%
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	7,219	15,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	36,170	58,750	50,565	51,829	53,125	54,453
Other	\$ Amount	87,368	136,673	116,670	119,792	122,787	125,857

Capital Outlay							
Other Equipment	\$ Amount	8,975	30,000	15,000	15,375	15,759	16,153
Vehicles	\$ Amount	31,002	0	0			
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Downriver Central Dispatch	302					
Personnel Services	462,540	458,818	464,933	477,456	490,379	495,283
Overtime	52,671	60,000	60,000	62,100	64,273	64,916
Fringes & Other Comp.	110,394	145,765	156,279	165,958	176,270	183,019
Pension	55,815	27,397	27,703	28,672	29,676	29,973
Supplies	0	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	104,843	158,000	158,000	161,950	165,999	170,149
Capital Outlay	0	0	0	0	0	0
	786,263	851,480	868,415	897,674	926,173	944,955

ASSUMPTIONS: Downriver Central Dispatch	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
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Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0
Category 2	# FTE		8	8	8	8
Dispatchers	Avg. Salary		38,602	39,367	40,744	42,171
Category 3	# FTE		12	12	12	12
Temporary/Part-time	Avg. Salary		12,500	12,500	12,625	12,751
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

Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		19.43%	19.05%	19.05%	19.05%
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%

Fringes & Other Compensation						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Dispatchers	\$ per Person		0	0	0	0
Category 2	% of Base		43.49%	45.96%	47.36%	48.78%
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

Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		8.87%	8.80%	8.80%	8.80%
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%

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

ASSUMPTIONS: Downriver Central Dispatch	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	65	10,000	10,000	10,250	10,506	10,769
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	44,778	88,000	88,000	90,200	92,455	94,766
Personnel Reimburse	\$ Amount	60,000	60,000	60,000	61,500	63,036	64,614
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
Capital Outlay							
Vehicles	\$ Amount			0	0	0	0
Other	\$ Amount			0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
DPS	448					
Personnel Services	800,182	814,527	812,354	829,803	847,824	854,246
Overtime	46,237	80,000	80,000	82,800	85,698	86,555
Fringes & Other Comp.	234,148	262,421	290,224	305,557	321,800	333,444
Pension	336,338	366,017	324,372	330,613	337,073	336,963
Supplies	3,332	7,000	6,240	6,240	6,240	6,240
Other Services & Charges	943,612	1,277,017	1,121,567	1,121,567	1,121,567	1,121,567
Capital Outlay	36,893	43,106	52,000	52,000	52,000	52,000
	2,402,742	2,850,068	2,686,757	2,728,580	2,772,202	2,793,035

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021

Personal Services (FTE=Full Time Employees)						
Category 1	# FTE	3	2	2	2	2
Supervisor	Avg. Salary	58,188	60,188	60,188	60,188	60,188
Category 2	# FTE	0	1	1	1	1
Supervisor	Avg. Salary	0	47,766	47,766	47,766	47,766
Category 3	# FTE	5	5	5	5	5
Maintenance	Avg. Salary	33,409	33,409	34,578	35,789	36,146
Category 4	# FTE	8	8	8	8	8
Maintenance	Avg. Salary	35,751	36,023	37,284	38,569	38,975
Category 5	# FTE	1	1	1	1	1
Clerical	Avg. Salary	35,392	37,469	37,469	37,469	37,469
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	7,215	7,287	7,360	7,434

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	18.42%	18.42%	18.42%	18.42%	18.42%
Category 4	% of Base	17.21%	17.08%	17.08%	17.08%	17.08%
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation						
Category 1	% of Base	25.42%	31.41%	32.36%	33.33%	34.33%
Supervisor	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	57.07%	58.78%	60.54%	62.36%
Supervisor	\$ per Person	0	0	0	0	0
Category 3	% of Base	42.73%	46.42%	47.81%	49.25%	50.72%
Maintenance	\$ per Person	0	0	0	0	0
Category 4	% of Base	40.05%	39.10%	40.26%	41.49%	42.73%
Maintenance	\$ per Person	0	0	0	0	0
Category 5	% of Base	57.97%	62.25%	64.12%	66.05%	68.03%
Clerical	\$ per Person	0	0	0	0	0
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person	0	0	0	0	0
Category 7	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person	0	0	0	0	0

Pension						
Category 1	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 2	% of Base	0.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 4	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base	89.50%	89.50%	89.50%	89.50%	89.50%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

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

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021

Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	2,602	4,000	4,000	4,000	4,000	4,000
Utilities	\$ Amount	43,356	77,400	72,400	72,400	72,400	72,400
Gasoline & Oil	\$ Amount	216,315	375,000	225,000	225,000	225,000	225,000
Road Salt	\$ Amount	116,988	185,000	185,000	185,000	185,000	185,000
Building Maintenance	\$ Amount	82,315	95,000	95,000	95,000	95,000	95,000
Vehicle/Auto Maint	\$ Amount	192,193	199,000	202,000	202,000	202,000	202,000
Other	\$ Amount	285,843	341,617	338,167	338,167	338,167	338,167
	
Capital Outlay							
Vehicles	\$ Amount	24,000	26,000	32,000	32,000	32,000	32,000
Other	\$ Amount	12,893	17,106	20,000	20,000	20,000	20,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Downriver Animal Control 303						
Personnel Services	105,145	122,030	123,067	125,621	126,246	129,529
Overtime	8,825	3,200	3,200	3,312	3,426	3,462
Fringes & Other Comp.	35,681	38,710	42,766	45,290	47,978	49,745
Pension	4,782	5,057	5,292	5,477	5,669	5,725
Supplies	300	300	300	300	300	300
Other Services & Charges	(1,967)	47,300	60,700	60,700	60,700	60,700
Capital Outlay	27,001	44,000	30,000	7,500	7,500	7,500
	178,767	260,597	265,325	248,200	253,821	256,961
ASSUMPTIONS:						
Downriver Animal Control	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE	2	2	2	2	2
Maintenance	Avg. Salary	25,287	26,459	27,385	28,343	28,626
Category 2	# FTE	5	5	5	5	5
Temporary/Part-time	Avg. Salary	14,291	14,030	14,170	14,312	14,455
Category 3	# FTE	0	0	0	0	0
Temporary/Part-time	Avg. Salary	0	0	0	0	0
Category 4	# FTE	0	0	0	0	0
Clerical	Avg. Salary	0	0	0	0	0
Category 5	# FTE	0	0	0	0	0
Clerical	Avg. Salary	0	0	0	0	0
Category 6	# FTE	0	0	0	0	0
Clerical	Avg. Salary	0	0	0	0	0
Category 7	# FTE	0	0	0	0	0
Clerical	Avg. Salary	0	0	0	0	0
Overtime						
Category 1	% of Base	6.33%	6.05%	6.05%	6.05%	6.05%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	65.73%	70.68%	72.80%	74.98%	77.23%
Maintenance	\$ per Person	0	0	0	0	0
Category 2	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person	0	0	0	0	0
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person	0	0	0	0	0
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person	0	0	0	0	0
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person	0	0	0	0	0
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	0.00%	0.00%	0.00%
ASSUMPTIONS:						
Downriver Animal Control	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Other Services & Charges						

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	0	600	1,500	1,500	1,500	1,500
Utilities	\$ Amount	13,912	15,000	15,000	15,000	15,000	15,000
Other	\$ Amount	17,316	32,200	32,200	32,200	32,200	32,200
Personnel Reimburse	\$ Amount	12,000	12,000	12,000	12,000	12,000	12,000
Shelter Agree/Revenue	\$ Amount	(45,195)	(12,500)	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0

Capital Outlay							
Vehicles	\$ Amount	0	30,000	30,000	7,500	7,500	7,500
Other	\$ Amount	27,001	14,000	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Museums & Marketing	800					
Personnel Services	121,815	130,102	132,929	133,409	133,894	134,384
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	17,623	22,853	23,955	24,600	25,264	25,947
Pension	6,281	8,154	8,492	8,492	8,492	8,492
Supplies	1,363	1,550	1,050	1,076	1,103	1,131
Other Services & Charges	20,565	27,640	23,565	24,154	24,757	25,376
Capital Outlay	0	0	0	0	0	0
	167,647	190,299	189,991	191,731	193,510	195,330
ASSUMPTIONS:						
Museums & Marketing	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services: (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Director	Avg. Salary		42,910	45,686	45,686	45,686
Category 2	# FTE		1	1	1	1
Clerical	Avg. Salary		38,626	39,239	39,239	39,239
Category 3	# FTE		3	3	3	3
Temporary/Part-time	Avg. Salary		16,189	16,002	16,162	16,323
						16,486
Overtime:						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation:						
Category 1	% of Base		23.33%	22.39%	23.07%	23.76%
Director	\$ per Person		0	0	0	0
Category 2	% of Base		23.63%	25.62%	26.38%	27.18%
Maintenance	\$ per Person		0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person					
Pension:						
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies:						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges:						
Auto/Travel/Education	\$ Amount	279	400	400	410	420
Utilities	\$ Amount	12,632	17,575	13,675	14,017	14,367
Other	\$ Amount	7,654	9,665	9,490	9,727	9,970
						10,219
Capital Outlay:						
Masonic Temple	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Swimming Pool -Rec	755					
Personnel Services	10,709	13,680	14,000	14,000	14,000	14,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	635	1,047	1,071	1,071	1,071	1,071
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	1,725	2,400	2,400	2,445	2,491	2,538
Capital Outlay	0	0	0	0	0	0
	13,270	17,227	17,571	17,619	17,668	17,718
ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Swimming Pool -Rec	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		10	10	10	10
Director	Avg. Salary		1,368	1,400	1,400	1,400
Category 2	# FTE		0	0	0	0
Supervisor	Avg. Salary		0	0	0	0
Category 3	# FTE		0	0	0	0
Maintenance	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%
Director	\$ per Person		0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0
Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Utilities	\$ Amount	1,475	1,800	1,800	1,845	1,891
Other	\$ Amount	212	600	600	600	600
	\$ Amount					
Capital Outlay						
Project 1	\$ Amount		0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Youth Assistance	775					
Personnel Services	31,064	32,190	32,712	32,712	32,712	32,712
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	7,040	8,616	9,533	9,819	10,114	10,417
Pension	3,106	3,219	3,271	3,271	3,271	3,271
Supplies	196	200	200	205	210	215
Other Services & Charges	0	100	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	41,407	44,325	45,966	46,264	46,571	46,886
ASSUMPTIONS:						
Youth Assistance	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Clerical	Avg. Salary		32,190	32,712	32,712	32,712
Category 2	# FTE		0	0	0	0
Maintenance	Avg. Salary		0	0	0	0
Category 3	# FTE		0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		26.77%	29.14%	30.02%	30.92%
Clerical	\$ per Person		0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Temporary	\$ per Person		0	0	0	0
Pension						
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%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Auto/Travel/Education	\$ Amount	0	0	150	154	158
Other	\$ Amount	0	100	100	103	106
	\$ Amount	0	0	0	0	0
	\$ Amount	0	0	0	0	0
Capital Outlay						
Project 1	\$ Amount		0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Yack Ice Arena - Rec	756					
Personnel Services	100,056	106,005	106,712	107,230	107,754	108,283
Overtime	1,349	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	17,993	22,608	25,001	25,672	26,362	27,072
Pension	5,209	5,398	5,486	5,486	5,486	5,486
Supplies	1,195	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	191,207	221,020	221,021	224,687	228,445	232,297
Capital Outlay	13,087	16,140	8,250	(6,950)	(6,950)	(6,950)
	330,096	374,671	369,970	359,663	364,673	369,803
ASSUMPTIONS:						
Yack Ice Arena - Rec	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services: (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Clerical	Avg. Salary		53,964	54,863	54,863	54,863
Category 2	# FTE		10	10	10	10
Temporary/Part-time	Avg. Salary		5,202	5,185	5,237	5,289
Category 3	# FTE		0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0
Overtime:						
Category 1	% of Base		3.70%	3.65%	3.65%	3.65%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation:						
Category 1	% of Base		34.51%	38.34%	39.49%	40.68%
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
Pension:						
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%
Supplies:						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges:						
Utilities	\$ Amount	127,976	146,640	146,640	150,306	154,064
Other	\$ Amount	63,232	74,380	74,381	74,381	74,381
	\$ Amount					
Capital Outlay:						
Other	\$ Amount	13,087	16,140	8,250	(6,950)	(6,950)
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Recreation Department	750					
Personnel Services	232,516	247,296	255,626	256,847	258,080	259,325
Overtime	1,512	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	44,613	54,756	60,091	60,184	60,278	60,374
Pension	10,757	12,523	13,356	13,356	13,356	13,356
Supplies	1,746	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	127,691	158,068	161,843	165,889	170,036	174,287
Capital Outlay	1,485	38,700	122,462	0	0	0
	420,320	515,343	617,378	500,326	505,851	511,496
ASSUMPTIONS:						
Recreation Department	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		1	1	1	1
Director	Avg. Salary		56,674	60,647	60,647	60,647
Category 2	# FTE		1	1	1	1
Clerical	Avg. Salary		30,652	32,500	32,500	32,500
Category 3	# FTE		1	1	1	1
Recreation Maintenance	Avg. Salary		37,904	40,414	40,414	40,414
Category 4	# FTE		20	20	20	20
Temporary/Part-time	Avg. Salary		6,103	6,103	6,164	6,226
Category 5	# FTE		0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0
Overtime						
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		5.28%	4.95%	4.95%	4.95%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		31.93%	34.21%	34.21%	34.21%
Director	\$ per Person		0	0	0	0
Category 2	% of Base		28.29%	27.13%	27.13%	27.13%
Clerical	\$ per Person		0	0	0	0
Category 3	% of Base		49.21%	52.43%	52.43%	52.43%
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		(2,250)	0	0	0
Pension						
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%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Recreation Department		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Other Services & Charges							
Auto/Travel/Education	\$ Amount	886	1,250	1,250	1,281	1,313	1,346
Utilities	\$ Amount	29,841	39,020	39,020	39,996	40,996	42,021
SMART Program	\$ Amount	42,085	63,698	63,698	65,495	67,132	68,810
Program Expenses	\$ Amount	10,255	13,750	13,750	14,094	14,446	14,807
Other	\$ Amount	44,623	40,150	43,925	45,023	46,149	47,303
	\$ Amount						
Capital Outlay							
Other	\$ Amount	1,485	32,000	67,462	0	0	0
Memorial Park Improve	\$ Amount		6,700	55,000			
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

805	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	3,577	4,000	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	306	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,577	4,381	4,381	4,491	4,604	4,719
ASSUMPTIONS:						
Zoning Board of Appeals		Actual	Budget	Estimated	Estimated	Estimated
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		0	0	0	0
Other/Commis.	Total		0	0	0	0
Category 2	# FTE		0	0	0	0
	Avg. Salary		0	0	0	0
Category 3	# FTE		0	0	0	0
	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0
Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Class 1	\$ Amount	0	0	0	0	0
Class 2	\$ Amount					
Class 3	\$ Amount					
Capital Outlay						
Tennis Courts	\$ Amount		0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

810	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	4,758	4,000	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	306	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	9,412	9,900	9,900	10,148	10,402	10,662
Capital Outlay	0	0	0	0	0	0
	14,170	14,306	14,306	14,665	15,033	15,409
ASSUMPTIONS:						
Planning Commission	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	Commission		0	0	0	0
Other/Commissioners/Bd	Total		0	0	0	0
Category 2	# FTE		0	0	0	0
	Avg. Salary		0	0	0	0
Category 3	# FTE		0	0	0	0
	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Commission	\$ per Person		0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0
Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Auto/Travel/Education	\$ Amount	1,012	1,500	1,500	1,538	1,576
Consultants	\$ Amount	8,400	8,400	8,400	8,400	8,400
Other	\$ Amount					
Capital Outlay						
Project 1	\$ Amount		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
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	582	1,500	1,500	1,536	1,576	1,615
Fringes & Other Comp.	17	115	115	118	121	124
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	598	1,690	1,690	1,733	1,776	1,820
ASSUMPTIONS:						
Building Board of Appeals	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		0	0	0	0
Supervisor	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
Other/Commis	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0
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%
Other	\$ per Person		0	0	0	0
Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Class 1	\$ Amount	0	0	0	0	0
Class 2	\$ Amount					
Class 3	\$ Amount					
Transfers Out						
Project 1	\$ Amount		0	0	0	0
Project 2	\$ Amount		0	0	0	0
Project 3	\$ Amount		0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Election Commission	840					
Personnel Services	18,760	30,560	17,720	17,897	18,076	18,257
Overtime	1,805	2,000	4,000	4,040	4,060	4,121
Fringes & Other Comp.	0	0	306	309	312	315
Pension	0	0	0	0	0	0
Supplies	0	1,000	1,000	1,025	1,051	1,077
Other Services & Charges	21,716	26,660	24,960	25,584	26,224	26,880
Capital Outlay	0	0	27,214	0	0	0
	42,284	60,220	75,200	48,855	49,743	50,650
ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE		100	100	100	100
Temporary/Part-time	Avg. Salary		306	177	179	181
Category 2	# FTE		0	0	0	0
Supervisor	Avg. Salary		0	0	0	0
Category 3	# FTE		0	0	0	0
Clerical	Avg. Salary		0	0	0	0
Overtime						
Category 1	% of Base		6.54%	22.57%	22.57%	22.57%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0
Pension						
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%
Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Class 1	\$ Amount	21,716	26,660	24,960	25,584	26,224
Class 2	\$ Amount					
Class 3	\$ Amount					
Capital Outlay						
Other	\$ Amount		27,214			
	\$ Amount					
	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Civil Service Commission	845					
Personnel Services	714	3,000	3,000	3,000	3,000	3,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	230	230	230	230
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	241	3,100	3,100	3,178	3,257	3,338
Capital Outlay	0	0	0	0	0	0
	956	6,200	6,430	6,511	6,593	6,677
ASSUMPTIONS:						
Civil Service Commission	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Personal Services (FTE=Full Time Employees)						
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
Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	0.00%	7.65%	7.65%	7.65%	7.65%
Other/Commissioners/Board	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
	% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Test Administration	\$ Amount	220	3,100	3,100	3,178	3,257
Other	\$ Amount	21	0	0	0	0
	\$ Amount					
Capital Outlay						
Project 1	\$ Amount					
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,400,000	2,550,000	2,500,000	2,625,000	2,756,250	2,894,063
Pension	630,000	526,000	781,000	781,000	781,000	820,050
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,030,000	3,076,000	3,281,000	3,406,000	3,537,250	3,714,113
ASSUMPTIONS:						
Retiree Health Care						
	Actual 2015-2016	Budget 2016-2017	Estimated 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Estimated 2020-2021
Personal Services (FTE=Full Time Employees)						
Category 1	Commission	0	0	0	0	0
Other/Commissioners/Bd Total		0	0	0	0	0
Category 2	# People	0	0	0	0	0
	Avg. Salary	0	0	0	0	0
Category 3	# People	0	0	0	0	0
	Avg. Salary	0	0	0	0	0
Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Fringes & Other Compensation						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0
Pension						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supplies						
	% Growth of Prior Year		0.00%	2.50%	2.50%	2.50%
Other Services & Charges						
Class 1	\$ Amount	0	0	0	0	0
Class 2	\$ Amount					
Class 3	\$ Amount					
Capital Outlay						
Project 1	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix C - CBO Inflation Factors

CBO Inflation Factor	2018-2019	2019-2020	2020-2021
	2.50%	2.50%	2.50%
Wage Rate Increases			
Elected	0.00%	0.00%	0.00%
Director	0.00%	0.00%	0.00%
Supervisor	0.00%	0.00%	0.00%
Clerical	0.00%	0.00%	0.00%
Maintenance	3.50%	3.50%	1.00%
Recreation Maintenance	0.00%	0.00%	0.00%
Firefighters	0.00%	0.00%	0.00%
Lieutenants/Sergeants	0.00%	0.00%	0.00%
Police	0.00%	0.00%	0.00%
Dispatchers	3.50%	3.50%	1.00%
Temporary/Part-time	1.00%	1.00%	1.00%
Other/Commissioners/Board	0.00%	0.00%	0.00%
Fringes & Other Comp. Increases			
Court	3.00%	3.00%	3.00%
Elected	3.00%	3.00%	3.00%
Director	3.00%	3.00%	3.00%
Supervisor	3.00%	3.00%	3.00%
Clerical	3.00%	3.00%	3.00%
Maintenance	3.00%	3.00%	3.00%
Building	3.00%	3.00%	3.00%
Firefighters	3.00%	3.00%	3.00%
Lieutenants/Sergeants	3.00%	3.00%	3.00%
Police	3.00%	3.00%	3.00%
Dispatchers	3.00%	3.00%	3.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	3.00%	3.00%	3.00%
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
Retiree Health Care Increases			
Retiree Health Care Insurance	5.00%	5.00%	5.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
Licenses & Permits (451)	1.00%	1.00%	1.00%
Licenses (461)	1.00%	1.00%	1.00%
Permits - Other (471)	1.00%	1.00%	1.00%
Permits - Building (471)	1.00%	1.00%	1.00%
Service Charges & Fee Increases			
Service Charges & Fees	1.00%	1.00%	1.00%

APPENDIX D - Actuarial Contribution to Defined Benefit Plan

City of Wyandotte
5-Year Financial Forecast (General Fund)
Contribution Analysis - Defined Benefit Plan
August 17, 2017

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
District Court	34,579.00	35,129.00	35,129.28	35,129.28	35,129.28
Financial Services	56,941.00	57,870.00	57,870.62	57,870.62	57,870.62
Assessor	36,337.00	36,830.00	36,929.81	36,929.81	36,929.81
Treasurer	18,980.00	19,290.00	19,290.00	19,290.00	19,290.00 *
Engineering and Building	219,373.00	225,200.00	225,200.01	225,200.01	225,200.01
Police Department	520,327.00	436,405.00	436,405.44	436,405.44	436,405.44
Fire Department	992,587.00	1,009,216.00	1,009,215.81	1,009,215.81	1,009,215.81
DPS	337,416.00	290,777.00	296,009.90	301,425.72	303,027.26
Additional Pension Contribution	526,000.00	781,000.00	781,000.00	781,000.00	820,050.00
Total Budgeted in General Fund	2,742,540.00	2,891,817.00	2,897,050.87	2,902,466.69	2,943,118.23
Expected Investment Income	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	3,192,540.00	3,341,817.00	3,347,050.87	3,352,466.69	3,393,118.23
Contribution Per Actuarial Valuation	3,192,181.00	3,357,654.00	3,357,654.00	3,357,654.00	3,357,654.00
(Use of Principal)/Additional Investment	369.00	(15,837.00)	(10,603.13)	(5,187.31)	35,464.23

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

	Historical DB Pension Contribution	Annual Increase \$	Annual Increase %
2001	1,564,375.00		
2002	1,652,101.00	87,726.00	5.61%
2003	1,638,469.00	(13,632.00)	-0.63%
2004	1,796,657.00	158,188.00	9.65%
2005	2,002,355.00	205,698.00	11.45%
2006	2,081,665.00	79,310.00	3.96%
2007	2,402,158.00	320,493.00	15.40%
2008	2,506,589.00	104,431.00	4.35%
2009	2,368,524.00	(138,065.00)	-5.51%
2010	2,413,717.00	45,193.00	1.91%
2011	2,594,362.00	180,645.00	7.48%
2012	2,813,917.00	219,555.00	8.46%
2013	3,152,688.00	338,771.00	12.04%
2014	3,211,198.00	397,281.00	12.60%
2015	3,220,577.00	9,379.00	0.29%
2016	3,172,888.00	(47,689.00)	-1.48%
2017	3,192,181.00	19,293.00	0.61%
2018	3,357,654.00	165,473.00	5.18%