



City of Wyandotte 5-Year Financial Forecast General Fund

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**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 (1.9%) 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 2021 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 2019 was taken from the City's audited financial statement.
- The 2020 projections represent the amended budget adopted by Council through July 31, 2020.

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 2020 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 2020.
 - 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 2020 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 2021FY 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. Annual estimated wage rate increases are assumed to be effective the first day of the fiscal year. City contracts usually provide for rate increases to be effective February 1 or October 1 although recent contracts specify January 1st. The wage increases included in the model are derived from the collective bargaining agreements or from council resolutions addressing these issues for non-union employees. Note that the majority of the collective bargaining agreements are in place until December 31, 2021.
9. Increases in the defined benefit pension contribution are assumed at 0% per year. This assumption is made due to the defined benefit plan being closed for new participants 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 (2016FY - Future)

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Revenue Category						
Property Taxes	9,685,334	9,964,123	10,155,912	10,045,067	10,200,604	10,360,014
Penalties & Interest	100,583	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:	580,857	570,800	569,587	575,283	581,035	586,845
State Shared Revenue:	3,674,539	3,661,408	3,670,297	3,733,460	3,797,886	3,863,601
Grant Revenue	0	0	0	0	0	0
Charges for Services & Fees	5,718,934	5,828,233	5,875,483	5,934,238	5,993,580	6,053,516
Miscellaneous (including Transfers In)	3,707,433	3,760,167	3,700,167	3,739,471	3,779,758	3,821,052
	23,467,680	23,884,731	24,071,446	24,130,019	24,457,926	24,792,717
Expenditure Category						
Mayor and Council	116,990	129,397	132,824	134,567	136,357	138,198
District Court	966,760	1,049,256	1,062,960	1,066,713	1,078,315	1,090,235
Financial Services	616,885	649,043	665,070	669,038	673,530	678,156
Information Technology	204,548	206,732	202,545	203,415	204,311	205,234
General Government Administration	1,386,599	1,472,890	1,507,700	1,545,393	1,584,028	1,623,627
Clerk	244,240	251,427	248,214	250,993	253,630	256,343
Assessor	401,364	434,220	440,230	449,207	458,410	467,845
Treasurer	106,988	136,328	136,945	138,928	140,047	141,192
Police Department	4,528,654	4,985,105	4,713,250	4,754,013	4,796,719	4,840,633
Civil Defense	3,402	6,600	6,600	6,728	6,858	6,992
Downriver Central Dispatch	850,922	939,887	957,729	974,933	984,640	994,617
Downriver Animal Control	198,540	252,901	241,702	244,060	244,696	245,351
Fire Department	4,212,315	4,204,342	4,210,452	4,174,529	4,183,152	4,192,821
Engineering and Building	1,104,699	1,145,970	1,075,019	1,084,300	1,093,381	1,102,712
DPS	2,604,764	2,817,673	2,817,511	2,838,954	2,849,104	2,859,558
Recreation Department	502,483	544,285	507,747	513,240	517,600	522,070
Swimming Pool -Rec	12,306	15,771	15,771	15,774	15,777	15,780
Yack Ice Arena - Rec	369,252	360,063	360,905	365,939	370,532	375,245
Youth Assistance	46,076	47,328	47,588	47,932	48,286	48,650
Museums & Marketing	153,154	184,122	187,291	189,380	191,115	192,901
Zoning Board of Appeals	4,499	4,704	4,406	4,517	4,631	4,747
Planning Commission	14,045	14,844	14,844	15,217	15,598	15,988
Building Board of Appeals	91	1,690	1,715	1,759	1,803	1,848
Election Commission	45,593	75,674	84,708	85,552	86,408	87,285
Civil Service Commission	1,886	6,430	6,430	6,511	6,593	6,677
Retiree Health Care Insurance	2,538,020	2,638,020	2,788,020	2,927,421	3,073,792	3,227,482
Additional Pension Contribution	781,000	1,073,000	1,100,000	1,100,000	1,100,000	1,155,000
Operating Transfers	1,163,586	518,345	530,129	543,886	555,989	568,392
	23,179,660	24,166,047	24,068,305	24,352,899	24,675,302	25,065,579
Excess of Revenue Over (Under) Expenditures	288,020	(281,316)	3,141	(222,880)	(217,375)	(272,862)

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Beginning Fund Balance	4,675,261	4,963,281	4,681,964	4,685,105	4,462,225	4,244,850
Total Revenue	23,467,680	23,884,731	24,071,446	24,130,019	24,457,926	24,792,717
Total Expenditures	23,179,660	24,166,047	24,068,305	24,352,899	24,675,302	25,065,579
Excess of Revenue Over (Under) Expenditures	288,020	(281,316)	3,141	(222,880)	(217,375)	(272,862)
Ending Fund Balance	4,963,281	4,681,964	4,685,105	4,462,225	4,244,850	3,971,989

Reserved Fund Balance:	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated:	0	0	0	0	0	0
Undesignated	4,963,281	4,681,964	4,685,105	4,462,225	4,244,850	3,971,989
Total Unreserved Fund Balance	4,963,281	4,681,964	4,685,105	4,462,225	4,244,850	3,971,989
Total Fund Balance	4,963,281	4,681,964	4,685,105	4,462,225	4,244,850	3,971,989
Ending Fund Balance as a						
Percent of Current Year expenditures:	21.41%	19.37%	19.47%	18.32%	17.20%	15.85%

Appendix A - Estimated General Fund Revenue by Type

	Actual: 2018-2019	Budget: 2019-2020	Estimated: 2020-2021	Estimated: 2021-2022	Estimated: 2022-2023	Estimated: 2023-2024
Revenue Category						
Property Taxes						
Tax Levies	9,292,419	9,567,750	9,751,539	9,644,581	9,794,664	9,948,484
Special Levies	60,716	50,000	50,000	50,000	50,000	50,000
Administrative Fee	332,199	346,373	354,373	350,486	355,940	361,530
Total Property Taxes	9,685,334	9,964,123	10,155,912	10,045,067	10,200,604	10,360,014
Penalties & Interest	100,583	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:						
License & Permits (451)	75,931	72,650	70,437	71,141	71,852	72,571
Licenses (461)	5,566	8,650	8,650	8,737	8,824	8,912
Permits - Other (471)	225,311	189,500	190,500	192,405	194,329	196,272
Permits - Building (471)	274,049	300,000	300,000	303,000	306,030	309,090
Total Business Licenses & Permits	580,857	570,800	569,587	575,283	581,035	586,845
State Shared Revenue:						
State Shared Revenue	3,106,417	3,158,144	3,158,144	3,221,307	3,285,733	3,351,448
Liquor Licenses	33,656	32,000	33,000	33,000	33,000	33,000
Local Community Stabilization (PA 88)	534,467	471,264	479,153	479,153	479,153	479,153
Miscellaneous Grant Revenue	-	-	-	0	0	0
Total State Shared Revenue & Grants	3,674,539	3,661,408	3,670,297	3,733,460	3,797,886	3,863,601
Charges for Services & Fees	5,718,934	5,828,233	5,875,483	5,934,238	5,993,580	6,053,516
Miscellaneous:						
Major Roads	423,000	400,000	400,000	400,000	400,000	400,000
Local Roads	363,000	433,000	433,000	433,000	433,000	433,000
District Court	1,475,085	1,512,167	1,512,167	1,549,971	1,588,720	1,628,438
Investment Income	145,107	120,000	60,000	61,500	63,038	64,614
Other	1,301,240	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Total Miscellaneous	3,707,433	3,760,167	3,700,167	3,739,471	3,779,758	3,821,052
Total	23,467,680	23,884,731	24,071,446	24,130,019	24,457,926	24,792,717

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Proposal A Limits:						
Assessment Cap Inflation Rate			0.0%	2.5%	2.5%	2.5%
Percent Increase in Real Property SEV			0.0%	1.0%	1.0%	1.0%
Percent Increase in Real Property TV (Cannot exceed lower of 5%, Inflation or SEV increase)			0.0%	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
Personal TV	0	0	0	0	0	0
TV Subject to Prop. Transfer Assessment	0	0	0	0	0	0
Total Prior Year TV	0	0	0	0	0	0
Real TV Growth Before Additions	0	0	0	0	0	0
Real Property Transfer SEV Step Up	0	0	0	0	0	0
New Additions to Personal TV / Net of Losses	0	0	0	0	0	0
New Additions to Real TV / Net of Losses	0	0	0	0	0	0
Current Year TV	548,667,361	572,977,744	587,236,090	601,916,992	616,964,917	632,389,040
TIFA and DDA capture	(171,281,553)	(185,174,002)	(191,668,232)	(200,910,687)	(210,384,204)	(220,094,559)
Taxable Value	377,385,808	387,803,742	395,567,858	401,006,305	406,580,713	412,294,481
Headlee Rollback Factor	0.9959	0.9983	0.9983	0.9983	0.9983	0.9983
Millage Rate:						
Operating - General Fund	14.9921	14.9840	14.8686	14.8556	14.8304	14.8052
Debt Millage	2.5063	2.5020	2.4827	2.4785	2.4743	2.4701
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	17.4984	17.4860	17.3513	17.3341	17.3046	17.2752
Amount of Property Tax Levy:						
Operating - General Fund	\$5,657,806	\$5,810,851	\$5,881,540	\$5,957,199	\$6,029,742	\$6,104,085
Debt Millage	945,842	1,166,873	1,178,649	993,886	1,005,989	1,018,392
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	116,835	76,798	75,994	75,994	75,994	75,994
TOTAL PROPERTY TAXES LEVIED	\$6,720,483	\$7,054,522	\$7,136,183	\$7,027,079	\$7,111,725	\$7,198,471
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	2,313,260	2,513,228	2,615,356	2,617,502	2,682,939	2,750,013
TOTAL TAX REVENUE	9,033,743	9,567,750	9,751,539	9,644,581	9,794,664	9,948,484

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%
Taxable Value						
TIFA District:						
Total District	300,969,936	312,825,226	317,884,947	325,832,071	333,977,872	342,327,319
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	161,585,537	169,532,661	177,678,462	186,027,909
Downtown Development Authority:						
Total District	48,503,881	50,378,759	51,813,268	53,108,600	54,436,315	55,797,223
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	30,082,695	31,378,027	32,705,742	34,066,650
Total	\$171,443,834	\$185,174,002	\$191,668,232	\$200,910,687	\$210,384,204	\$220,094,559

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Mayor and Council 100						
Personnel Services	63,222	63,222	63,222	63,222	63,222	63,222
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	25,058	30,453	31,245	32,137	33,055	34,001
Pension	4,322	4,322	4,322	4,322	4,322	4,322
Supplies	154	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	24,235	29,400	32,035	32,836	33,657	34,499
Capital Outlay	0	0	0	0	0	0
	116,990	129,397	132,824	134,567	136,357	138,198

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Mayor and Council							
Personal Services (FTE=Full Time Employees)							
Category 1	Mayor/Council		7	7	7	7	7
Elected	Avg. Salary		2,857	2,857	2,857	2,857	2,857
Category 2	Part-time		0	0	0	0	0
Temporary/Part-time	Avg. Salary		-	-	0	0	0
Category 3	Assistant		1	1	1	1	1
Clerical	Avg. Salary		43,222	43,222	43,222	43,222	43,222
Category 4	Comm. Devel.		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0

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

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		66.92%	68.75%	70.81%	72.94%	75.13%
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	612	2,000	2,000	2,050	2,101	2,154
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	23,622	27,400	30,035	30,786	31,556	32,345

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
District Court 136						
Personnel Services	522,824	555,819	540,494	542,191	542,191	542,191
Overtime	1,001	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	146,617	152,449	182,050	187,230	192,421	197,768
Pension	65,186	32,817	32,508	32,508	32,508	32,508
Supplies	10,645	9,200	9,200	9,430	9,666	9,908
Other Services & Charges	169,221	241,071	241,011	247,037	253,212	259,543
Capital Outlay	51,266	54,700	54,497	45,117	45,117	45,117
	966,760	1,049,256	1,062,960	1,066,713	1,078,315	1,090,235

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
District Court							
Personal Services (FTE=Full Time Employees)							
Category 1			7	7	7	7	7
Clerical	Total		42,195	41,755	41,755	41,755	41,755
Category 2			1	1	1	1	1
Clerical	Total		32,802	32,802	32,802	32,802	32,802
Category 3			1	1	1	1	1
Elected	Total		45,718	45,718	45,718	45,718	45,718
Category 4			16	16	16	16	16
Temporary/Part-time	Total		11,371	10,606	10,712	10,712	10,712

Overtime							
Category 1	% of Base		1.08%	1.09%	1.09%	1.09%	1.09%
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		40.28%	44.21%	45.54%	46.90%	48.31%
Clerical	\$ per Person				0	0	0
Category 2	% of Base		36.88%	37.67%	38.80%	39.96%	41.16%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		13.94%	57.78%	59.51%	61.30%	63.14%
Elected	\$ per Person		0	0	0	0	0
Category 4	% of Base		8.24%	8.28%	8.28%	8.28%	8.28%
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		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	2,807	12,000	10,000	10,250	10,506	10,769
Utilities	\$ Amount	0	500	500	513	526	539
Professional Fees	\$ Amount	125,539	170,711	170,711	174,979	179,353	183,837
Other	\$ Amount	40,875	57,860	59,800	61,295	62,827	64,398

Capital Outlay							
Vehicles	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	51,266	54,700	54,497	45,117	45,117	45,117

Appendix B - Estimated General Fund Expenditures by Type

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	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Financial Services						
Personnel Services	409,588	433,494	433,494	433,401	433,401	433,401
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	101,110	112,953	128,980	133,029	137,291	141,681
Pension	91,596	91,596	91,596	91,382	91,382	91,382
Supplies	0	0	0	0	0	0
Other Services & Charges	14,591	9,000	9,000	9,226	9,456	9,692
Capital Outlay	0	0	0	0	0	0
	616,885	649,043	665,070	669,038	673,530	678,156

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Financial Services							
Personal Services (FTE*Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Director	Avg. Salary		97,601	97,601	97,601	97,601	97,601
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		63,586	63,586	63,586	63,586	63,586
Category 3	# FTE		2	2	2	2	2
Clerical	Avg. Salary		43,222	43,222	43,222	43,222	43,222
Category 4	# FTE		3	3	3	3	3
Temporary/Part-Time	Avg. Salary		13,746	13,746	13,884	13,884	13,884
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(50,577)	(50,577)	(51,082)	(51,082)	(51,082)

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		2.31%	2.31%	2.31%	2.31%	2.31%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		26.70%	27.25%	28.06%	28.91%	29.77%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		40.04%	41.03%	42.26%	43.52%	44.83%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		20.40%	37.10%	38.21%	39.36%	40.54%
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		22.72%	23.94%	23.94%	23.94%	23.94%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		42.33%	42.33%	42.33%	42.33%	42.33%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,654	4,500	4,500	4,613	4,728	4,846
Other	\$ Amount	10,937	4,500	4,500	4,613	4,728	4,846

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
177						
Information Technology						
Personnel Services	145,620	145,642	145,642	145,642	145,642	145,642
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	44,366	46,526	42,339	43,209	44,105	45,028
Pension	14,562	14,564	14,564	14,564	14,564	14,564
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	204,548	206,732	202,545	203,415	204,311	205,234

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Information Technology							
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		100,422	100,422	100,422	100,422	100,422
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		45,219	45,219	45,219	45,219	45,219
Category 3	# FTE		0	0	0	0	0
Temporary/Part-tir	Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation:							
Category 1	% of Base		33.31%	28.88%	29.74%	30.64%	31.56%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		28.92%	29.50%	29.50%	29.50%	29.50%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-tir	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Category 1	\$ Amount	0	0	0	0	0	0
Category 2	\$ Amount	0	0	0	0	0	0
Category 3	\$ Amount	0	0	0	0	0	0
Category 4	\$ Amount	0	0	0	0	0	0
Category 5	\$ Amount	0	0	0	0	0	0

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
200						
General Government Administration						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Supplies	5,371	10,000	8,000	8,200	8,405	8,615
Other Services & Charges	1,347,891	1,402,890	1,439,700	1,475,693	1,512,585	1,550,399
Capital Outlay	33,337	60,000	60,000	61,500	63,038	64,613
	1,386,599	1,472,890	1,507,700	1,545,393	1,584,028	1,623,627

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
General Government Administration							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE						
Supervisor	Avg. Salary			-	0	0	0
Category 2	# FTE						
Clerical	Avg. Salary			-	0	0	0
Category 3	# FTE						
Temporary/Part-time	Avg. Salary			-	0	0	0

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

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

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

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

Other Services & Charges							
Professional Fees	\$ Amount	208,038	260,000	235,000	240,875	246,897	253,069
Utilities	\$ Amount	695,785	661,390	723,700	741,793	760,338	779,346
Ins & Casulty	\$ Amount	377,628	400,000	410,000	420,250	430,756	441,525
Other	\$ Amount	66,440	81,500	71,000	72,775	74,594	76,459
NSP Market Value Adj	\$ Amount	0	0	0	0	0	0

Capital Outlay							
Computer Services	\$ Amount	33,337	60,000	60,000	61,500	63,038	64,613
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Clerk 215						
Personnel Services	141,625	140,357	140,357	140,548	140,548	140,548
Overtime	60	1,000	1,000	1,005	1,005	1,005
Fringes & Other Comp.	43,106	47,686	48,571	49,999	51,454	52,954
Pension	11,917	12,124	12,124	12,124	12,124	12,124
Supplies	1,948	2,100	2,229	2,285	2,342	2,401
Other Services & Charges	35,704	42,400	37,873	38,820	39,790	40,785
Capital Outlay	9,880	5,760	6,060	6,212	6,367	6,526
	244,240	251,427	248,214	250,993	253,630	256,343

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Clerk		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Elected	Avg. Salary		45,000	45,000	45,000	45,000	45,000
Category 2	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		38,121	38,121	38,121	38,121	38,121
Category 3	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		9,558	9,558	9,653	9,653	9,653

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.66%	0.66%	0.66%	0.66%	0.66%
Category 3	% of Base		2.62%	2.62%	2.62%	2.62%	2.62%

Fringes & Other Compensation							
Category 1	% of Base		22.63%	22.63%	23.31%	24.01%	24.73%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		47.27%	48.43%	49.89%	51.38%	52.92%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	4,212	7,300	8,823	9,044	9,270	9,502
Other	\$ Amount	31,491	35,100	29,050	29,776	30,520	31,283

Capital Outlay							
Office Equipment	\$ Amount	9,880	5,760	6,060	6,212	6,367	6,526
Project 2	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Assessor 209						
Personnel Services	46,171	46,171	46,171	46,171	46,171	46,171
Overtime		400	400	400	400	400
Fringes & Other Comp.	12,338	11,872	12,132	12,496	12,871	13,257
Pension	37,027	37,027	37,027	37,027	37,027	37,027
Supplies	91	1,000	750	769	788	808
Other Services & Charges	304,332	336,250	343,750	352,344	361,153	370,182
Capital Outlay	1,405	1,500	0	0	0	0
	401,364	434,220	440,230	449,207	458,410	467,845

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Assessor		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		4,800	4,800	4,800	4,800	4,800
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		41,371	41,371	41,371	41,371	41,371
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		27.81%	28.44%	29.29%	30.17%	31.07%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	65	250	250	256	262	269
Contractual Services	\$ Amount	296,248	309,000	321,000	329,025	337,251	345,682
Other	\$ Amount	8,019	27,000	22,500	23,063	23,640	24,231

Capital Outlay							
Assesment Software	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	1,405	1,500	0	0	0	0
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Treasurer 253						
Personnel Services	52,924	59,102	59,102	59,645	59,645	59,645
Overtime	0	500	500	505	505	505
Fringes & Other Comp.	5,490	12,815	13,432	13,590	13,619	13,649
Pension	21,411	21,411	21,411	21,625	21,625	21,625
Supplies	553	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	25,975	40,000	40,000	41,000	42,026	43,076
Capital Outlay	635	1,000	1,000	1,025	1,051	1,077
	106,988	136,328	136,945	138,928	140,047	141,192

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Treasurer							
Personal Services: (FTE+Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		4,800	4,800	4,800	4,800	4,800
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0
Category 3	# FTE		1	1	1	1	1
Temporary/Part-time	Avg. Salary		12,000	12,000	12,120	12,120	12,120
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	8,460	8,460	8,545	8,545	8,545

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

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		27.26%	28.71%	28.71%	28.71%	28.71%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

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

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	200	1,000	1,000	1,025	1,051	1,077
Postage	\$ Amount	14,590	27,000	27,000	27,675	28,367	29,076
Other	\$ Amount	11,185	12,000	12,000	12,300	12,608	12,923

Capital Outlay							
Office Equipment	\$ Amount	635	1,000	1,000	1,025	1,051	1,077
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Police Department 301						
Personnel Services	2,457,690	2,494,165	2,513,006	2,513,692	2,513,692	2,513,692
Overtime	218,300	165,000	160,000	160,000	160,000	160,000
Fringes & Other Comp.	757,450	897,181	909,040	936,206	964,133	992,898
Pension	639,598	650,529	552,974	552,974	552,974	552,974
Supplies	4,667	6,000	6,000	4,605	4,720	4,838
Other Services & Charges	438,473	502,230	517,230	530,161	543,416	557,002
Capital Outlay	12,477	270,000	55,000	56,375	57,784	59,229
	4,528,654	4,985,105	4,713,250	4,754,013	4,796,719	4,840,633

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Police Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		92,539	92,539	92,539	92,539	92,539
Category 2	# FTE		1	1	1	1	1
Director	Avg. Salary		85,946	85,946	85,946	85,946	85,946
Category 3	# FTE		3	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		79,996	79,978	79,978	79,978	79,978
Category 4	# FTE		2	1	1	1	1
Lieutenants/Sergeants	Avg. Salary		73,863	73,863	73,863	73,863	73,863
Category 5	# FTE		4	6	6	6	6
Lieutenants/Sergeants	Avg. Salary		73,863	74,882	74,882	74,882	74,882
Category 6	# FTE		0	3	3	3	3
Police	Avg. Salary		0	71,067	71,067	71,067	71,067
Category 7	# FTE		3	1	1	1	1
Police	Avg. Salary		71,067	64,712	64,712	64,712	64,712
Category 8	# FTE		1	15	15	15	15
Police	Avg. Salary		64,712	58,935	58,935	58,935	58,935
Category 9	# FTE		20	5	5	5	5
Police	Avg. Salary		58,990	61,089	61,089	61,089	61,089
Category 10	# FTE		3	3	3	3	3
Clerical	Avg. Salary		38,459	38,459	38,459	38,459	38,459
Category 11	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		20,107	22,880	23,109	23,109	23,109

Overtime:							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		6.27%	6.06%	6.06%	6.06%	6.06%
Category 4	% of Base		6.77%	6.56%	6.56%	6.56%	6.56%
Category 5	% of Base		6.77%	6.47%	6.47%	6.47%	6.47%
Category 6	% of Base		0.00%	6.82%	6.82%	6.82%	6.82%
Category 7	% of Base		7.04%	7.49%	7.49%	7.49%	7.49%
Category 8	% of Base		7.73%	8.23%	8.23%	8.23%	8.23%
Category 9	% of Base		8.48%	7.94%	7.94%	7.94%	7.94%
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 2018-2019	Actual 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Police Department							
Fringes & Other Compensation							
Category 1	% of Base		12.29%	12.12%	12.48%	12.86%	13.24%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		31.19%	31.92%	32.88%	33.87%	34.88%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		34.44%	30.71%	31.63%	32.58%	33.55%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 4	% of Base		18.47%	17.66%	18.19%	18.74%	19.30%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		45.11%	45.65%	47.02%	48.43%	49.88%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	37.36%	38.48%	39.64%	40.83%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		44.08%	51.55%	53.10%	54.69%	56.33%
Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		50.33%	38.69%	39.85%	41.05%	42.28%
Police	\$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

Category 9	% of Base		37.10%	30.92%	31.84%	32.80%	33.78%
Dispatchers	\$ per Person		0	0	0	0	0
Category 10	% of Base		40.96%	41.96%	43.21%	44.51%	45.85%
Clerical	\$ per Person		0	0	0	0	0
Category 11	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		0.00%	10.00%	10.00%	10.00%	10.00%
Category 7	% of Base		10.00%	143.50%	143.50%	143.50%	143.50%
Category 8	% of Base		143.50%	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%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	32,988	30,000	30,000	30,750	31,519	32,307
Utilities	\$ Amount	109,178	120,200	120,200	123,205	126,285	129,442
Prisoner Transport	\$ Amount	49,368	100,000	100,000	102,500	105,063	107,690
Other	\$ Amount	246,938	252,030	267,030	273,706	280,549	287,563

Capital Outlay							
Vehicles	\$ Amount	0	0	0	0	0	0
Equipment	\$ Amount	12,477	140,000	55,000	56,375	57,784	59,229
IT-Building	\$ Amount	0	130,000	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Civil Defense 325						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	1,347	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	2,055	5,100	5,100	5,228	5,358	5,492
Capital Outlay	0	0	0	0	0	0
	3,402	6,600	6,600	6,728	6,858	6,992

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Civil Defense							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	1	1	1	1
Director	Avg. Salary		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Temporary/Par	Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Director	\$ per Person		0	1,500	1,500	1,500	1,500
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Education	\$ Amount	0	1,500	1,500	1,538	1,576	1,615
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	2,055	3,600	3,600	3,690	3,782	3,877

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Downriver Central Dispatch 302						
Personnel Services	494,630	508,044	506,871	511,940	511,940	511,940
Overtime	62,760	60,000	60,000	60,600	60,600	60,600
Fringes & Other Comp.	143,370	158,230	172,921	179,542	184,580	189,770
Pension	34,441	31,363	35,687	36,044	36,044	36,044
Supplies	799	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	114,923	180,750	180,750	185,269	189,900	194,648
Capital Outlay		0	0	0	0	0
	850,922	939,887	957,729	974,933	984,640	994,617

ASSUMPTIONS: Downriver Central Dispatch		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0	0
Category 2	# FTE		8	8	8	8	8
Dispatchers	Avg. Salary		44,755	44,609	45,055	45,055	45,055
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		12,500	12,500	12,625	12,625	12,625
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		16.76%	16.81%	16.81%	16.81%	16.81%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Dispatchers	\$ per Person		0	0	0	0	0
Category 2	% of Base		40.99%	45.24%	46.60%	47.99%	49.43%
Dispatchers	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		8.76%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

ASSUMPTIONS: Downriver Central Dispatch		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
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Appendix B - Estimated General Fund Expenditures by Type

Other Services & Charges							
Auto/Travel/Education	\$ Amount	4,978	10,000	10,000	10,250	10,506	10,769
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	49,945	90,750	90,750	93,019	95,344	97,728
Personnel Reimburse	\$ Amount	60,000	80,000	80,000	82,000	84,050	86,151
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0

Capital Outlay							
Vehicles	\$ Amount			0	0	0	0
Other	\$ Amount			0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Downriver Animal Control 303						
Personnel Services	106,631	124,920	138,328	139,712	139,712	139,712
Overtime	2,659	3,200	3,200	3,232	3,232	3,232
Fringes & Other Comp.	43,387	48,674	26,017	26,895	27,531	28,186
Pension	5,442	5,407	6,457	6,521	6,521	6,521
Supplies	138	500	500	500	500	500
Other Services & Charges	37,103	63,200	63,200	63,200	63,200	63,200
Capital Outlay	3,180	7,000	4,000	4,000	4,000	4,000
	198,540	252,901	241,702	244,060	244,696	245,351

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Maintenance	Avg. Salary		27,035	32,283	32,606	32,606	32,606
Category 2	# FTE		5	5	5	5	5
Temporary/Part-time	Avg. Salary		14,170	14,752	14,900	14,900	14,900
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		5.92%	4.96%	4.96%	4.96%	4.96%
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		80.00%	31.56%	32.50%	33.48%	34.48%
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%	0.00%

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	756	2,000	2,000	2,000	2,000	2,000
Utilities	\$ Amount	13,068	15,000	15,000	15,000	15,000	15,000
Other	\$ Amount	20,579	36,200	36,200	36,200	36,200	36,200
Personnel Reimburse	\$ Amount	12,000	15,000	15,000	15,000	15,000	15,000
Shelter Agree/Revenue	\$ Amount	(9,300)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0

Capital Outlay							
Vehicles	\$ Amount	3,180	0	0	0	0	0
Other	\$ Amount	0	7,000	4,000	4,000	4,000	4,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Fire Department 336						
Personnel Services	1,991,519	1,966,891	1,985,847	1,985,847	1,985,847	1,985,847
Overtime	95,159	103,000	103,000	127,806	127,806	127,806
Fringes & Other Comp.	788,624	822,922	790,605	723,132	724,842	727,426
Pension	1,136,754	1,036,129	1,061,250	1,061,250	1,061,250	1,061,250
Supplies	3,319	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	173,473	224,400	205,750	210,894	216,166	221,570
Capital Outlay	23,467	47,000	60,000	61,500	63,038	64,614
	4,212,315	4,204,342	4,210,452	4,174,529	4,183,152	4,192,821

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Fire Department							
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	2	2	2	2
Director	Avg. Salary		86,790	86,177	86,177	86,177	86,177
Category 2	# FTE		2	1	1	1	1
Firefighters	Avg. Salary		72,937	72,937	72,937	72,937	72,937
Category 3	# FTE		3	3	3	3	3
Firefighters	Avg. Salary		68,167	69,757	69,757	69,757	69,757
Category 4	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		68,167	68,167	68,167	68,167	68,167
Category 5	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		65,153	65,153	65,153	65,153	65,153
Category 6	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		65,153	68,167	68,167	68,167	68,167
Category 7	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		64,445	64,445	64,445	64,445	64,445
Category 8	# FTE		4	4	4	4	4
Firefighters	Avg. Salary		63,633	63,633	63,633	63,633	63,633
Category 9	# FTE		15	15	15	15	15
Firefighters	Avg. Salary		61,039	60,942	60,942	60,942	60,942
Category 10	# FTE		1	1	1	1	1
Clerical	Avg. Salary		32,240	32,240	32,240	32,240	32,240

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		4.87%	5.04%	6.18%	6.18%	6.18%
Category 3	% of Base		5.21%	5.27%	6.62%	6.62%	6.62%
Category 4	% of Base		5.21%	5.40%	6.92%	6.92%	6.92%
Category 5	% of Base		5.45%	5.65%	6.92%	6.92%	6.92%
Category 6	% of Base		5.45%	5.40%	7.09%	7.09%	7.09%
Category 7	% of Base		5.51%	5.71%	7.09%	7.09%	7.09%
Category 8	% of Base		5.58%	5.78%	7.38%	7.38%	7.38%
Category 9	% of Base		5.82%	6.04%	7.38%	7.38%	7.38%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		48.87%	40.14%	33.06%	34.05%	35.07%
Firefighters	\$ per Person		0	0	0	0	0
Category 2	% of Base		47.79%	41.17%	37.63%	37.63%	38.76%
Firefighters	\$ per Person		0	0	0	0	0
Category 3	% of Base		40.33%	38.50%	36.27%	36.27%	36.27%
Firefighters	\$ per Person		0	0	0	0	0
Category 4	% of Base		50.67%	49.29%	34.79%	34.79%	34.79%
Firefighters	\$ per Person		0	0	0	0	0
Category 5	% of Base		23.21%	22.97%	44.68%	44.68%	44.68%
Firefighters	\$ per Person		0	0	0	0	0
Category 6	% of Base		52.65%	19.39%	35.39%	35.39%	35.39%
Firefighters	\$ per Person		0	0	0	0	0
Category 7	% of Base		40.73%	41.30%	35.11%	35.11%	35.11%
Firefighters	\$ per Person		0	0	0	0	0
Category 8	% of Base		45.46%	46.18%	37.49%	37.49%	37.49%
Firefighters	\$ per Person		0	0	0	0	0
Category 9	% of Base		40.81%	41.11%	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		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Pension:							
Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 3	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 4	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 6	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 7	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies:							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges:							
Auto/Travel/Education	\$ Amount	12,282	15,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	41,318	47,000	47,900	49,098	50,325	51,583
Other	\$ Amount	119,873	162,400	142,850	146,421	150,082	153,834
Capital Outlay:							
Other Equipment	\$ Amount	23,467	47,000	60,000	61,500	63,038	64,614
Vehicles	\$ Amount		0	0			
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Engineering and Building 440						
Personnel Services	592,510	600,490	571,870	572,286	572,286	572,286
Overtime	3,279	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	141,610	148,731	150,614	155,077	159,646	164,352
Pension	169,002	172,573	170,959	170,959	170,959	170,959
Supplies	6,931	7,000	7,000	7,175	7,354	7,538
Other Services & Charges	191,367	211,676	169,076	173,303	177,636	182,077
Capital Outlay	0	0	0	0	0	0
	1,104,699	1,145,970	1,075,019	1,084,300	1,093,381	1,102,712

ASSUMPTIONS:			Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services: (FTE=Full Time Employees)								
Category 1	Commission			1	1	1	1	1
Director	Total		98,000	98,000	98,000	98,000	98,000	98,000
Category 2	# FTE		1	1	1	1	1	1
Clerical	Avg. Salary	engineers	57,720	57,720	57,720	57,720	57,720	57,720
Category 3	# FTE		3	3	3	3	3	3
Clerical	Avg. Salary	engineers	69,282	69,910	69,910	69,910	69,910	69,910
Category 4	# FTE		2	2	2	2	2	2
Clerical	Avg. Salary	clerical	51,470	51,470	51,470	51,470	51,470	51,470
Category 5	# FTE		3	2	2	2	2	2
Clerical	Avg. Salary	clerical	26,662	30,981	30,981	30,981	30,981	30,981
Category 6	# FTE		11	10	10	10	10	10
Temporary/Part-time	Avg. Salary		4,909	4,152	4,194	4,194	4,194	4,194
Category 7	# FTE		0	0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0	0

Overtime								
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		2.65%	2.62%	2.62%	2.62%	2.62%	2.62%
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%

Fringes & Other Compensation:								
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		16.62%	17.13%	17.65%	18.18%	18.72%	
Clerical	\$ per Person	engineers		0	0	0	0	0
Category 3	% of Base		28.14%	35.34%	36.40%	37.50%	38.62%	
Clerical	\$ per Person	engineers		0	0	0	0	0
Category 4	% of Base		31.67%	32.27%	33.24%	34.24%	35.27%	
Clerical	\$ per Person	clerical		0	0	0	0	0
Category 5	% of Base		46.06%	37.32%	38.44%	39.59%	40.78%	
Clerical	\$ per Person	clerical		0	0	0	0	0
Category 6	% of Base		6.87%	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

Pension:								
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%	
Category 2	% of Base		89.50%	89.50%	89.50%	89.50%	89.50%	
Category 3	% of Base		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:			Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Other Services & Charges								

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	2,892	4,000	4,000	4,100	4,203	4,308
Utilities	\$ Amount	3,636	4,000	4,000	4,100	4,203	4,308
Inspectors/CAD	\$ Amount	167,661	174,500	137,500	140,938	144,461	148,073
Other	\$ Amount	17,178	29,176	23,576	24,165	24,769	25,388

Capital Outlay							
NSP2	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	0	0	0			

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
DPS 448						
Personnel Services	811,780	873,040	883,624	890,279	890,279	890,279
Overtime	67,234	80,000	75,000	75,750	75,750	75,750
Fringes & Other Comp.	236,772	286,300	337,578	350,029	360,179	370,633
Pension	334,530	305,566	308,122	309,709	309,709	309,709
Supplies	4,875	6,000	5,500	5,500	5,500	5,500
Other Services & Charges	1,083,797	1,186,767	1,127,687	1,127,687	1,127,687	1,127,687
Capital Outlay	65,778	80,000	80,000	80,000	80,000	80,000
	2,604,764	2,817,673	2,817,511	2,838,954	2,849,104	2,859,558

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personnel Services: (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		60,590	60,590	60,590	60,590	60,590
Category 2	# FTE		1	1	1	1	1
Supervisor	Avg. Salary		57,595	57,595	57,595	57,595	57,595
Category 3	# FTE		3	3	3	3	3
Maintenance	Avg. Salary		44,295	44,984	45,434	45,434	45,434
Category 4	# FTE		9	9	9	9	9
Maintenance	Avg. Salary		41,148	42,114	42,535	42,535	42,535
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		39,536	39,354	39,354	39,354	39,354
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary			0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		7,215	7,215	7,287	7,287	7,287

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		15.05%	13.89%	13.89%	13.89%	13.89%
Category 4	% of Base		16.20%	14.84%	14.84%	14.84%	14.84%
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		31.27%	32.26%	33.23%	34.23%	35.25%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		18.41%	18.52%	19.07%	19.65%	20.24%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		36.44%	54.87%	56.51%	58.21%	59.95%
Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		40.63%	45.93%	47.30%	48.72%	50.19%
Maintenance	\$ per Person		0	0	0	0	0
Category 5	% of Base		69.13%	71.43%	73.57%	75.78%	78.05%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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

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

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Other Services & Charges							

Appendix B - Estimated General Fund Expenditures by Type

Auto/Travel/Education	\$ Amount	2,342	3,000	2,000	2,000	2,000	2,000
Utilities	\$ Amount	47,773	56,200	48,700	48,700	48,700	48,700
Gasoline & Oil	\$ Amount	257,603	282,000	285,700	285,700	285,700	285,700
Road Salt	\$ Amount	148,700	140,000	130,000	130,000	130,000	130,000
Building Maintenance	\$ Amount	107,184	177,200	160,400	160,400	160,400	160,400
Vehicle/Auto Maint	\$ Amount	210,448	191,000	190,000	190,000	190,000	190,000
Other	\$ Amount	309,747	337,367	310,887	310,887	310,887	310,887

Capital Outlay							
Vehicles	\$ Amount	43,140	60,000	60,000	60,000	60,000	60,000
Other	\$ Amount	22,638	20,000	20,000	20,000	20,000	20,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Recreation Department 750						
Personnel Services	254,513	260,383	263,295	264,446	264,446	264,446
Overtime	1,990	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	65,111	67,003	57,468	57,556	57,556	57,556
Pension	14,520	14,731	14,816	14,816	14,816	14,816
Supplies	1,738	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	138,820	188,168	168,168	172,372	176,681	181,098
Capital Outlay	25,790	10,000	0	0	0	0
	502,483	544,285	507,747	513,240	517,600	522,070

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Recreation Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		70,138	70,138	70,138	70,138	70,138
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		32,802	32,802	32,802	32,802	32,802
Category 3	# FTE		1	1	1	1	1
Recreation Maintenance	Avg. Salary		44,374	45,219	45,219	45,219	45,219
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		5,653	5,757	5,814	5,814	5,814
Category 5	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		4.51%	4.42%	4.42%	4.42%	4.42%
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		35.01%	19.97%	19.97%	19.97%	19.97%
Director	\$ per Person			0	0	0	0
Category 2	% of Base		28.10%	28.10%	28.10%	28.10%	28.10%
Clerical	\$ per Person			0	0	0	0
Category 3	% of Base		55.39%	56.24%	56.24%	56.24%	56.24%
Recreation Maintenance	\$ per Person			0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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

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

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Recreation Department							
Other Services & Charges							
Auto/Travel/Education	\$ Amount	1,015	1,250	1,250	1,281	1,313	1,346

Appendix B - Estimated General Fund Expenditures by Type

Utilities	\$ Amount	40,254	40,820	40,820	41,841	42,887	43,959
SMART Program	\$ Amount	33,562	63,898	63,898	65,495	67,132	68,810
Program Expenses	\$ Amount	11,558	13,750	13,750	14,094	14,446	14,807
Other	\$ Amount	52,431	68,450	48,450	49,661	50,903	52,176
	\$ Amount						

Capital Outlay							
Other	\$ Amount	12,590	0	0	0	0	0
Memorial Park Improve	\$ Amount	13,200	10,000	0			
Bishop Park Improve	\$ Amount	0	0				

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Swimming Pool -Rec 755						
Personnel Services	11,238	14,000	14,000	14,000	14,000	14,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	860	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	209	600	600	600	600	600
Capital Outlay	0	0	0	0	0	0
	12,306	15,771	15,771	15,774	15,777	15,780

ASSUMPTIONS:						
Swimming Pool -Rec						
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE	10	10	10	10	10
Director	Avg. Salary	1,400	1,400	1,400	1,400	1,400
Category 2	# FTE	0	0	0	0	0
Supervisor	Avg. Salary	0	0	0	0	0
Category 3	# FTE	0	0	0	0	0
Maintenance	Avg. Salary	0	0	0	0	0

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

Fringes & Other Compensation:						
Category 1	% of Base	7.65%	7.65%	7.65%	7.65%	7.65%
Director	\$ per Person	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person	0	0	0	0	0

Pension:						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges						
Utilities	\$ Amount	0	0	0	0	0
Other	\$ Amount	209	600	600	600	600
	\$ Amount					

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Yack Ice Arena - Rec 756						
Personnel Services	97,219	100,494	101,638	102,155	102,155	102,155
Overtime	1,971	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	23,070	30,177	29,761	30,574	31,371	32,193
Pension	4,648	4,871	4,986	4,986	4,986	4,986
Supplies	801	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	206,743	221,021	221,020	224,686	228,444	232,296
Capital Outlay	34,800	0	0	0	0	0
	369,252	360,063	360,905	365,939	370,532	375,245

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Yack Ice Arena - Rec							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		48,714	49,858	49,858	49,858	49,858
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		5,178	5,178	5,230	5,230	5,230
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		4.11%	4.01%	4.01%	4.01%	4.01%
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		53.82%	51.75%	53.30%	54.90%	56.54%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Utilities	\$ Amount	155,409	146,640	146,640	150,306	154,064	157,916
Other	\$ Amount	51,334	74,381	74,380	74,380	74,380	74,380
	\$ Amount						

Capital Outlay							
Other	\$ Amount	34,800	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
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Youth Assistance 775						
Personnel Services	32,802	32,802	32,802	32,802	32,802	32,802
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	9,802	10,796	11,056	11,388	11,730	12,082
Pension	3,280	3,280	3,280	3,280	3,280	3,280
Supplies	193	200	200	205	210	215
Other Services & Charges	0	250	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	46,076	47,328	47,588	47,932	48,286	48,650

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Youth Assistance	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services (FTE=Full Time Employees)						
Category 1 # FTE		1	1	1	1	1
Clerical Avg. Salary		32,802	32,802	32,802	32,802	32,802
Category 2 # FTE		0	0	0	0	0
Maintenance Avg. Salary		0	0	0	0	0
Category 3 # FTE		0	0	0	0	0
Temporary/Part-time Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation						
Category 1 % of Base		32.91%	33.71%	34.72%	35.76%	36.83%
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

Pension						
Category 1 % of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3 % of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Museums & Marketing 800						
Personnel Services	100,051	113,814	116,175	116,548	116,548	116,548
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	27,403	37,539	38,611	39,712	40,817	41,956
Pension	7,050	7,654	7,890	7,890	7,890	7,890
Supplies	697	1,550	1,050	1,076	1,103	1,131
Other Services & Charges	17,953	23,565	23,565	24,154	24,757	25,376
Capital Outlay	0	0	0	0	0	0
	153,154	184,122	187,291	189,380	191,115	192,901

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Museums & Marketing		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		37,185	39,285	39,285	39,285	39,285
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		39,354	39,614	39,614	39,614	39,614
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		12,425	12,425	12,549	12,549	12,549

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

Fringes & Other Compensation:							
Category 1	% of Base		33.46%	32.76%	33.74%	34.75%	35.80%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		56.53%	57.78%	59.52%	61.30%	63.14%
Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person						

Pension:							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges:							
Auto/Travel/Education	\$ Amount	0	400	400	410	420	431
Utilities	\$ Amount	13,066	13,675	13,675	14,017	14,367	14,726
Other	\$ Amount	4,887	9,490	9,490	9,727	9,970	10,219

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
805	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	4,499	4,300	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	329	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	0	75	100	103	106	109
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	4,499	4,704	4,406	4,517	4,631	4,747

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Zoning Board of Appeals		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Other/Commis	Total		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

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

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

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
810						
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	4,990	4,500	4,500	4,613	4,728	4,846
Fringes & Other Comp.	0	344	344	353	362	371
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	9,055	9,900	9,900	10,148	10,402	10,662
Capital Outlay	0	0	0	0	0	0
	14,045	14,844	14,844	15,217	15,598	15,988

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Planning Commission							
Personal Services (FTE-Full Time Employees)							
Category 1	Commission		0	0	0	0	0
	Other/Commissioners/Bo		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

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

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

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	675	1,500	1,500	1,538	1,576	1,615
Consultants	\$ Amount	8,380	8,400	8,400	8,400	8,400	8,400
Other	\$ Amount						

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

Appendix B - Estimated General Fund Expenditures by Type

815	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	91	1,500	1,500	1,538	1,576	1,615
Fringes & Other Comp.	0	115	115	118	121	124
Pension	0	0	0	0	0	0
Supplies	0	75	100	103	106	109
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	91	1,690	1,715	1,759	1,803	1,848

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Building Board of Appeals		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Other/Commis	Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Other	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Election Commission 840						
Personnel Services	23,750	37,665	43,865	44,304	44,304	44,304
Overtime	3,103	6,000	6,459	6,524	6,524	6,524
Fringes & Other Comp.	0	459	494	499	499	499
Pension	0	0	0	0	0	0
Supplies	1,024	1,000	1,000	1,025	1,051	1,077
Other Services & Charges	17,219	29,750	32,390	33,200	34,030	34,881
Capital Outlay	497	800	500	0	0	0
	45,593	75,674	84,708	85,552	86,408	87,285

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		100	100	100	100	100
Temporary/Part-time	Avg. Salary		377	439	443	443	443
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime:							
Category 1	% of Base		15.93%	14.72%	14.72%	14.72%	14.72%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

Other Services & Charges							
Class 1	\$ Amount	17,219	29,750	32,390	33,200	34,030	34,881
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay							
Other	\$ Amount	497	800	500			
	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Civil Service Commission 845						
Personnel Services	746	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	1,140	3,100	3,100	3,178	3,257	3,338
Capital Outlay	0	0	0	0	0	0
	1,886	6,430	6,430	6,511	6,593	6,677

ASSUMPTIONS:						
Civil Service Commission	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Personal Services (FTE-Full Time Employees)						
Category 1 Commission	1	1	1	1	1	1
Other/Commissioners/Board Total	3,000	3,000	3,000	3,000	3,000	3,000
Category 2 # FTE	0	0	0	0	0	0
Avg. Salary	0	0	0	0	0	0
Category 3 # FTE	0	0	0	0	0	0
Avg. Salary	0	0	0	0	0	0

Overtime						
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%

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

Pension						
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%

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

Other Services & Charges						
Test Administration \$ Amount	1,100	3,100	3,100	3,178	3,257	3,338
Other \$ Amount	40	0	0	0	0	0
\$ Amount						

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,538,020	2,638,020	2,788,020	2,927,421	3,073,792	3,227,482
Pension	781,000	1,073,000	1,100,000	1,100,000	1,100,000	1,155,000
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,319,020	3,711,020	3,888,020	4,027,421	4,173,792	4,382,482

ASSUMPTIONS:		Actual 2018-2019	Budget 2019-2020	Estimated 2020-2021	Estimated 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Retiree Health Care							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
	Other/Commissioners/Bc	Total	0	0	0	0	0
Category 2	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

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

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

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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

Appendix C - CBO Inflation Factors

	2021-2022	2022-2023	2023-2024
CBO Inflation Factor			
	2.50%	2.50%	2.50%
Wage Rate Increases			
Elected	0.00%	0.00%	0.00%
Director	0.00%	0.00%	0.00%
Supervisor	0.00%	0.00%	0.00%
Clerical	0.00%	0.00%	0.00%
Maintenance	1.00%	0.00%	0.00%
Recreation Maintenance	0.00%	0.00%	0.00%
Firefighters	0.00%	0.00%	0.00%
Lieutenants/Sergeants	0.00%	0.00%	0.00%
Police	0.00%	0.00%	0.00%
Dispatchers	1.00%	0.00%	0.00%
Temporary/Part-time	1.00%	0.00%	0.00%
Other/Commissioners/Board	0.00%	0.00%	0.00%
Fringes & Other Comp. Increases			
Court	3.00%	3.00%	3.00%
Elected	3.00%	3.00%	3.00%
Director	3.00%	3.00%	3.00%
Supervisor	3.00%	3.00%	3.00%
Clerical	3.00%	3.00%	3.00%
Maintenance	3.00%	3.00%	3.00%
Building	3.00%	3.00%	3.00%
Firefighters	3.00%	3.00%	3.00%
Lieutenants/Sergeants	3.00%	3.00%	3.00%
Police	3.00%	3.00%	3.00%
Dispatchers	3.00%	3.00%	3.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	3.00%	3.00%	3.00%
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
Retiree Health Care Increases			
Retiree Health Care Insurance	5.00%	5.00%	5.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
Licenses & Permits (451)	1.00%	1.00%	1.00%
Licenses (461)	1.00%	1.00%	1.00%
Permits - Other (471)	1.00%	1.00%	1.00%
Permits - Building (471)	1.00%	1.00%	1.00%
Service Charges & Fee Increases			
Service Charges & Fees	1.00%	1.00%	1.00%

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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District Court	-	-	3,280.16	3,280.16	3,280.16
Financial Services	58,026.00	58,026.00	58,026.10	58,026.10	58,026.10
Assessor	37,027.00	37,027.00	37,027.22	37,027.22	37,027.22
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	143,789.98	143,789.98	143,789.98
Police Department	437,642.00	331,649.00	348,510.31	348,510.31	348,510.31
Fire Department	905,785.00	930,750.00	930,750.03	930,750.03	930,750.03
DPS	262,774.00	264,460.00	265,667.93	265,667.93	265,667.93
Additional Pension Contribution	1,073,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,155,000.00
Total Budgeted in General Fund	2,937,386.00	2,885,044.00	2,906,393.73	2,906,393.73	2,961,393.73
Expected Investment Income	350,000.00	350,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	3,287,386.00	3,235,044.00	3,356,393.73	3,356,393.73	3,411,393.73
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	(329,856.00)	(502,235.00)	(380,885.27)	(380,885.27)	(325,885.27)

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

	Historical DB Pension Contribution	Annual Increase \$	Annual Increase %
2001	1,564,375.00		
2002	1,652,101.00	87,726.00	5.61%
2003	1,638,469.00	(13,632.00)	-0.83%
2004	1,796,657.00	158,188.00	9.65%
2005	2,002,355.00	205,698.00	11.45%
2006	2,081,665.00	79,310.00	3.96%
2007	2,402,158.00	320,493.00	15.40%
2008	2,506,589.00	104,431.00	4.35%
2009	2,368,524.00	(138,065.00)	-5.51%
2010	2,413,717.00	45,193.00	1.91%
2011	2,594,362.00	180,645.00	7.48%
2012	2,813,917.00	219,555.00	8.46%
2013	3,152,688.00	338,771.00	12.04%
2014	3,211,198.00	397,281.00	12.60%
2015	3,220,577.00	9,379.00	0.29%
2016	3,172,888.00	(47,689.00)	-1.48%
2017	3,192,181.00	19,293.00	0.61%
2018	3,357,654.00	165,473.00	5.18%
2019	3,617,242.00	259,588.00	7.73%
2020	3,737,279.00	120,037.00	3.32%
2021	3,757,754.00	20,475.00	0.55%