



City of Wyandotte 5-Year Financial Forecast General Fund

August, 2022

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**CITY OF WYANDOTTE
FIVE YEAR FINANCIAL MODEL – GENERAL FUND
TABLE OF CONTENTS**

Table of Contents.....	1
Executive Summary.....	2-4
General Fund Five Year Financial Model	
General Assumptions.....	5-6
Historic and Estimated Financial Operations (2020-2025FY).....	7
Appendix A – Estimated General Fund Revenue by Type.....	8-9
Appendix B – Estimated General Fund Expenditures by Type.....	10-44
Appendix C – CBO Inflation Factors & Anticipated Expense Increases.....	45
Appendix D – Actuarial Contribution to Defined Benefit Plan	46

EXECUTIVE SUMMARY

PROJECT BACKGROUND

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

PROJECT SCOPE

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

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

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

UTILIZING THE FINANCIAL MODEL

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

ITEMS NOT ADDRESSED IN MODEL

TERMINATION BENEFITS

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

CHALLENGES AHEAD

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

STATE SHARED REVENUE

For the purpose of this analysis, state shared revenue was assumed based on the information distributed by the State which included modest increases in constitutional revenue sharing and flat distributions under the CVTRS (City, Village, Township Revenue Sharing) program which replaced the EVIP program which previously replaced statutory revenue sharing. Beginning in the 2017 fiscal year, state shared revenue was also increased by the projected reimbursement amount that is intended to replace lost revenue from the phase out of the personal property tax. State revenue, except for the personal property tax reimbursement, was assumed to increase 2% annually throughout this model.

PROPERTY TAXES

Determining the annual increase or decrease in tax assessments is difficult to estimate at this time. Recent years have shown drastic reductions in property tax revenues which resulted in a loss of 40% of the City's tax base since 2006. The reduction in property values appears to be stabilizing with pent up demand (value increases) becoming evident. The current year reflected a larger than average increase (3.3%) 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 2023 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 2021 was taken from the City's audited financial statement.
- The 2022 projections represent the amended budget adopted by Council through July 31, 2021.

Revenue:

1. Assumed 2% increase in State Shared Revenue throughout the last three (3) years of the model.
2. Property Taxes:
 - a. Assumed the composition of the tax levy remained consistent with the actual millage rates levied in 2022 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 2022.
 - 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 2022 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 2023FY budget.

3. Estimated Fringes & Other Compensation are based on an overall percentage of base salary. In addition, a 3% annual increase in health insurance costs has been forecasted based on historic trends.
4. Property and Liability Insurance costs are expected to stabilize to inflationary increases throughout the life of the model.
5. Future inflation has been assumed at a level equal to the Congressional Budget Office's projection of the Consumer Price Index.
6. Capital Outlay Assumptions:
 - a. No financial resources are expected to be available from the Capital Equipment Fund or Public Improvement Fund. Consequently, all expenditures previously budgeted from these funds are included in the model as expenditures of the General Fund except for capital items being funded through loan proceeds and paid using the charter-authorized debt levy.
7. Assumed Retiree Health Benefits will be paid from General Fund for all years included in the model. Retiree healthcare benefits are forecasted to increase 5% annually over the life of the model. In addition to the contribution made by the General Fund, it is assumed that investment earnings from the Retiree Health and Life Reserve of the Retirement System will also be used to satisfy the annual cost of retiree healthcare benefits. It is also anticipated that some principal of the Retiree Health and Life Reserve may also be used.
8. The wage increases included in the model are derived from the collective bargaining agreements or from council resolutions addressing these issues for non-union employees. Note that the majority of the collective bargaining agreements are in place until December 31, 2023. No increases have been projected for expired contracts.
9. Increases in the defined benefit pension contribution are assumed at 0% per year. This assumption is made due to the defined benefit plan being closed for new participants except for certain new police employees where the city's contribution is capped. In addition to the pension contribution made by the General Fund, it is assumed that investment earnings from the Endowment Reserve of the Retirement System will also be used to satisfy the actuarially-determined required contribution to the system. It is also anticipated that some principal of the Endowment Reserve may also be used. See Appendix D for additional information on this assumption.
10. Transfers out of the General Fund represent monies collected through property taxes that are transferred to other funds. Transfers are reflected on their own line.

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

With 3.00 Mill Supplemental Millage (2019FY - 2023FY)

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Revenue Category						
Property Taxes	9,959,901	10,302,901	10,704,317	10,685,747	9,495,147	9,559,627
Penalties & Interest	99,996	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:	492,664	567,002	572,527	578,253	584,035	589,875
State Shared Revenue:	3,542,048	3,811,113	4,036,615	4,107,312	4,179,423	4,252,976
Grant Revenue	1,084,569	208,929	0	0	0	0
Charges for Services & Fees	5,453,581	6,153,778	6,490,282	6,555,185	6,620,737	6,686,944
Miscellaneous (including Transfers In)	3,077,852	3,630,724	3,434,724	3,467,392	3,500,877	3,535,199
	23,710,611	24,774,447	25,338,465	25,496,388	24,485,282	24,732,311
Expenditure Category						
Mayor and Council	118,320	127,381	130,981	132,618	134,299	136,028
District Court	813,554	1,116,335	1,048,476	1,048,895	1,058,959	1,069,297
Financial Services	637,189	682,614	691,711	695,990	700,395	704,931
Information Technology	213,222	210,520	213,937	214,937	215,968	217,029
General Government Administration	1,405,169	1,517,600	1,554,700	1,593,568	1,633,408	1,674,243
Clerk	242,711	254,750	248,487	250,967	253,515	256,136
Assessor	421,568	450,812	471,473	481,139	491,048	501,209
Community Relations/Special Events	0	76,639	78,499	83,162	83,845	84,548
Treasurer	107,350	139,703	143,286	144,464	145,671	146,908
Police Department	4,718,655	5,060,967	5,292,486	5,291,866	5,339,299	5,388,065
Civil Defense	2,557	6,600	6,600	6,728	6,858	6,992
Downriver Central Dispatch	861,782	982,563	1,004,047	1,013,792	1,023,802	1,034,088
Downriver Animal Control	174,712	267,423	350,046	351,637	353,275	354,963
Fire Department	4,131,378	3,907,733	3,802,683	3,743,329	3,751,434	3,760,691
Engineering and Building	1,052,757	1,129,967	1,124,316	1,133,368	1,142,667	1,152,220
DPS	2,401,801	2,753,668	2,881,273	2,890,371	2,899,742	2,909,393
Recreation Department	435,272	596,065	529,397	533,767	538,247	542,839
Swimming Pool -Rec	0	15,771	15,771	15,774	15,777	15,780
Yack Ice Arena - Rec	320,869	365,207	366,776	371,231	375,800	380,487
Youth Assistance	48,196	48,129	0	0	0	0
Museums	180,041	117,010	117,964	118,975	120,013	121,080
Zoning Board of Appeals	3,934	4,406	4,621	4,737	4,856	4,977
Planning Commission	13,227	16,018	15,498	15,886	16,283	16,690
Building Board of Appeals	132	907	854	876	898	920
Election Commission	51,250	173,665	72,621	73,579	74,561	75,568
Civil Service Commission	1,447	6,430	6,429	6,511	6,593	6,677
Retiree Health Care Insurance	2,638,020	2,938,020	3,038,020	3,189,921	3,349,417	3,516,888
Additional Pension Contribution	1,073,000	1,437,464	1,680,000	1,680,000	1,680,000	1,764,000
Operating Transfers	1,178,175	537,267	551,709	528,706	525,939	523,324
	23,246,289	24,941,634	25,442,662	25,616,794	25,942,569	26,365,971
Excess of Revenue Over (Under) Expenditures	464,322	(167,187)	(104,197)	(120,406)	(1,457,287)	(1,633,661)

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Beginning Fund Balance	4,675,261	5,139,583	4,972,396	4,868,199	4,747,793	3,290,506
Total Revenue	23,710,611	24,774,447	25,338,465	25,496,388	24,485,282	24,732,311
Total Expenditures	23,246,289	24,941,634	25,442,662	25,616,794	25,942,569	26,365,971
Excess of Revenue Over (Under) Expenditures	464,322	(167,187)	(104,197)	(120,406)	(1,457,287)	(1,633,661)
Ending Fund Balance	5,139,583	4,972,396	4,868,199	4,747,793	3,290,506	1,656,845

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	5,139,583	4,972,396	4,868,199	4,747,793	3,290,506	1,656,845
Total Unreserved Fund Balance	5,139,583	4,972,396	4,868,199	4,747,793	3,290,506	1,656,845
Total Fund Balance	5,139,583	4,972,396	4,868,199	4,747,793	3,290,506	1,656,845
Ending Fund Balance as a						
Percent of Current Year						
expenditures	22.11%	19.94%	19.13%	18.53%	12.68%	6.28%

Appendix A - Estimated General Fund Revenue by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Revenue Category						
Property Taxes						
Tax Levies	9,584,590	9,890,302	10,295,347	10,277,402	9,126,917	9,189,225
Special Levies	34,940	50,000	50,000	50,000	50,000	50,000
Administrative Fee	340,371	362,599	358,970	358,344	318,230	320,403
Total Property Taxes	9,959,901	10,302,901	10,704,317	10,685,747	9,495,147	9,559,627
Penalties & Interest	99,996	100,000	100,000	102,500	105,063	107,690
Business Licenses & Permits:						
License & Permits (451)	54,178	70,552	72,077	72,798	73,526	74,261
Licenses (461)	6,618	6,450	6,450	6,515	6,580	6,646
Permits - Other (471)	174,532	190,000	194,000	195,940	197,899	199,878
Permits - Building (471)	257,336	300,000	300,000	303,000	306,030	309,090
Total Business Licenses & Permits	492,664	567,002	572,527	578,253	584,035	589,875
State Shared Revenue:						
State Shared Revenue	3,018,414	3,292,119	3,534,841	3,605,538	3,677,649	3,751,202
Liquor Licenses	31,865	33,000	33,000	33,000	33,000	33,000
Local Community Stabilization (PA 86)	491,769	485,994	468,774	468,774	468,774	468,774
Miscellaneous Grant Revenue	1,084,569	208,929	-	0	0	0
Total State Shared Revenue & Grants	4,626,617	4,020,042	4,036,615	4,107,312	4,179,423	4,252,976
Charges for Services & Fees	5,453,581	6,153,778	6,490,282	6,555,185	6,620,737	6,686,944
Miscellaneous:						
Major Roads	390,000	400,000	400,000	400,000	400,000	400,000
Local Roads	307,000	433,000	433,000	433,000	433,000	433,000
District Court	1,021,148	1,472,724	1,206,724	1,236,892	1,267,814	1,299,509
Investment Income	68,364	30,000	100,000	102,500	105,063	107,690
Other	1,291,340	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Total Miscellaneous	3,077,852	3,630,724	3,434,724	3,467,392	3,500,877	3,535,199
	23,710,611	24,774,447	25,338,465	25,496,388	24,485,282	24,732,311

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
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	604,258,452	629,751,968	645,495,767	661,633,161	678,173,990
TIFA and DDA capture	(171,281,553)	(202,126,538)	(222,927,222)	(232,951,152)	(243,225,681)	(253,757,072)
Taxable Value	377,385,808	402,131,914	406,824,746	412,544,615	418,407,481	424,416,918
Headlee Rollback Factor	0.9959	0.9894	0.9832	0.9832	0.9832	0.9832
Millage Rate:						
Operating - General Fund	14.9921	14.7109	14.4505	14.2077	11.0852	10.8990
Debt Millage	2.5063	2.4564	2.4129	2.3724	2.3325	2.2933
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	17.4984	17.1673	16.8634	16.5801	13.4177	13.1923
Amount of Property Tax Levy:						
Operating - General Fund	\$5,657,806	\$5,915,722	\$5,878,821	\$5,861,323	\$4,638,145	\$4,625,721
Debt Millage	945,842	987,797	981,627	978,706	975,939	973,324
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	116,835	280,094	418,980	418,980	418,980	418,980
TOTAL PROPERTY TAXES LEVIED	\$6,720,483	\$7,183,613	\$7,279,428	\$7,259,009	\$6,033,064	\$6,018,025
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	2,313,260	2,706,689	3,015,919	3,018,393	3,093,853	3,171,200
TOTAL TAX REVENUE	9,033,743	9,890,302	10,295,347	10,277,402	9,126,917	9,189,225

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
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	325,575,100	342,741,997	351,310,547	360,093,311	369,095,643
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	144,670,526	169,275,690	186,442,587	195,011,137	203,793,901	212,796,233
Downtown Development Authority:						
Total District	48,503,881	54,581,421	58,215,208	59,670,588	61,162,353	62,691,412
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	26,773,308	32,850,848	36,484,635	37,940,015	39,431,780	40,960,839
Total	\$171,443,834	\$202,126,538	\$222,927,222	\$232,951,152	\$243,225,681	\$253,757,072

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Mayor and Council 100						
Personnel Services	63,730	64,372	65,198	65,198	65,198	65,198
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	26,332	28,337	30,149	31,008	31,892	32,803
Pension	4,488	4,437	4,520	4,520	4,520	4,520
Supplies	69	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	23,700	28,235	29,114	29,842	30,588	31,353
Capital Outlay	0	0	0	0	0	0
	118,320	127,381	130,981	132,618	134,299	136,028

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Mayor and Council	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	44,372	45,198	45,198	45,198	45,198
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	60.42%	63.32%	65.22%	67.17%	69.19%
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	50	2,000	2,000	2,050	2,101
Utilities	\$ Amount	0	0	0	0	0
Other	\$ Amount	23,650	26,235	27,114	27,792	28,487
						29,199

Capital Outlay						
Youth Commission	\$ Amount	0	0	0	0	0
	\$ Amount					
	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
District Court 136						
Personnel Services	507,204	556,675	577,480	577,480	577,480	577,480
Overtime	676	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	146,570	155,907	157,953	162,243	166,661	171,212
Pension	31,870	33,784	35,010	35,010	35,010	35,010
Supplies	10,007	9,200	9,200	9,430	9,666	9,908
Other Services & Charges	63,492	294,389	211,136	216,415	221,825	227,370
Capital Outlay	53,736	63,180	54,497	45,117	45,117	45,117
	813,554	1,116,335	1,048,476	1,048,895	1,058,959	1,069,297

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
District Court							
Personal Services (FTE=Full Time Employees)							
Category 1			7	7	7	7	7
Clerical	Total		43,393	45,114	45,114	45,114	45,114
Category 2			1	1	1	1	1
Clerical	Total		34,095	34,299	34,299	34,299	34,299
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		10,820	11,354	11,354	11,354	11,354

Overtime							
Category 1	% of Base		1.05%	1.01%	1.01%	1.01%	1.01%
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%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		35.13%	39.43%	40.61%	41.83%	43.09%
Clerical	\$ per Person				0	0	0
Category 2	% of Base		33.66%	35.22%	36.28%	37.37%	38.49%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		51.22%	13.94%	14.36%	14.79%	15.24%
Elected	\$ per Person		0	0	0	0	0
Category 4	% of Base		8.27%	8.24%	8.24%	8.24%	8.24%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		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	1,474	10,000	10,000	10,250	10,506	10,769
Utilities	\$ Amount	0	500	500	513	526	539
Professional Fees	\$ Amount	27,015	170,711	146,711	150,379	154,138	157,991
Other	\$ Amount	35,003	113,178	53,925	55,273	56,655	58,071

Capital Outlay:							
Vehicles	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	53,736	63,180	54,497	45,117	45,117	45,117

Appendix B - Estimated General Fund Expenditures by Type

172

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Financial Services						
Personnel Services	421,511	455,684	458,220	458,220	458,220	458,220
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	114,776	120,738	126,716	130,769	134,944	139,244
Pension	92,966	95,192	95,775	95,775	95,775	95,775
Supplies	0	0	0	0	0	0
Other Services & Charges	7,935	9,000	9,000	9,226	9,456	9,692
Capital Outlay	0	0	0	0	0	0
	637,189	682,614	691,711	695,990	700,395	704,931

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Financial Services							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Director	Avg. Salary		101,422	102,038	102,038	102,038	102,038
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		66,070	66,477	66,477	66,477	66,477
Category 3	# FTE		2	2	2	2	2
Clerical	Avg. Salary		44,923	45,198	45,198	45,198	45,198
Category 4	# FTE		4	4	4	4	4
Temporary/Part-Time	Avg. Salary		11,935	11,935	11,935	11,935	11,935
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(52,239)	(52,506)	(52,506)	(52,506)	(52,506)

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		2.23%	2.21%	2.21%	2.21%	2.21%
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		24.55%	25.59%	26.35%	27.15%	27.96%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		36.24%	38.14%	39.29%	40.47%	41.68%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		33.39%	34.76%	35.81%	36.88%	37.99%
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		22.09%	22.94%	22.94%	22.94%	22.94%
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		42.60%	42.64%	42.64%	42.64%	42.64%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,500	4,500	4,500	4,613	4,728	4,846
Other	\$ Amount	4,435	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	Budget	Estimated	Estimated	Estimated	Estimated
200	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	5,021	7,000	7,000	7,175	7,354	7,538
Other Services & Charges	1,373,050	1,450,600	1,487,700	1,524,893	1,563,016	1,602,092
Capital Outlay	27,097	60,000	60,000	61,500	63,038	64,613
	1,405,169	1,517,600	1,554,700	1,593,568	1,633,408	1,674,243

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
General Government Administration		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	211,605	245,000	260,000	266,500	273,163	279,992
Utilities	\$ Amount	683,907	713,100	711,200	728,980	747,205	765,885
Ins & Casulty	\$ Amount	412,679	425,000	450,000	461,250	472,781	484,601
Other	\$ Amount	64,859	67,500	66,500	68,163	69,867	71,614
NSP Market Value Adj	\$ Amount	0	0	0	0	0	0

Capital Outlay							
Computer Services	\$ Amount	27,097	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 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Clerk 215						
Personnel Services	149,002	143,713	143,842	143,842	143,842	143,842
Overtime	0	1,000	1,000	1,000	1,000	1,000
Fringes & Other Comp.	47,049	45,511	48,847	50,268	51,732	53,240
Pension	12,376	12,424	12,473	12,473	12,473	12,473
Supplies	1,156	2,300	2,390	2,450	2,511	2,574
Other Services & Charges	27,425	35,727	25,585	26,225	26,880	27,553
Capital Outlay	5,703	14,075	14,350	14,709	15,077	15,454
	242,711	254,750	248,487	250,967	253,515	256,136

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Clerk		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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		39,619	39,863	39,863	39,863	39,863
Category 3	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		9,737	9,558	9,558	9,558	9,558

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.63%	0.63%	0.63%	0.63%	0.63%
Category 3	% of Base		2.57%	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		42.70%	46.66%	48.06%	49.50%	50.99%
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	615	8,060	7,900	8,098	8,300	8,508
Other	\$ Amount	26,810	27,667	17,685	18,127	18,580	19,045

Capital Outlay							
Office Equipment	\$ Amount	5,703	14,075	14,350	14,709	15,077	15,454
Project 2	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Assessor	209						
Personnel Services		47,947	47,795	48,064	48,064	48,064	48,064
Overtime			400	400	400	400	400
Fringes & Other Comp.		14,376	11,277	11,888	12,244	12,611	12,990
Pension		37,027	38,480	38,721	38,721	38,721	38,721
Supplies		169	400	400	410	420	431
Other Services & Charges		321,204	352,460	372,000	381,300	390,832	400,603
Capital Outlay		845	0	0	0	0	0
		421,568	450,812	471,473	481,139	491,048	501,209

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Assessor		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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		42,995	43,264	43,264	43,264	43,264
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		0.93%	0.92%	0.92%	0.92%	0.92%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:							
Category 1	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		25.38%	26.63%	27.43%	28.25%	29.10%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	250	250	256	262	269
Contractual Services	\$ Amount	308,773	330,460	350,000	358,750	367,719	376,912
Other	\$ Amount	12,431	21,750	21,750	22,294	22,851	23,422

Capital Outlay							
Assesment Software	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	845	0	0	0	0	0
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Treasurer 253						
Personnel Services	47,286	61,064	61,031	61,031	61,031	61,031
Overtime	0	500	500	500	500	500
Fringes & Other Comp.	7,360	12,886	13,367	13,394	13,422	13,452
Pension	21,411	22,253	22,388	22,388	22,388	22,388
Supplies	200	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	30,918	40,500	43,500	44,588	45,703	46,845
Capital Outlay	175	1,000	1,000	1,025	1,051	1,077
	107,350	139,703	143,286	144,464	145,671	146,908

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
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		12,300	12,000	12,000	12,000	12,000
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	8,793	8,846	8,846	8,846	8,846

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		1.14%	1.13%	1.13%	1.13%	1.13%

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		26.33%	27.31%	27.31%	27.31%	27.31%
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		50.62%	50.62%	50.62%	50.62%	50.62%

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	425	1,000	1,000	1,025	1,051	1,077
Postage	\$ Amount	18,062	27,000	27,000	27,675	28,367	29,076
Other	\$ Amount	12,431	12,500	15,500	15,888	16,285	16,692

Capital Outlay							
Office Equipment	\$ Amount	175	1,000	1,000	1,025	1,051	1,077
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

177

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Information Technology						
Personnel Services	151,243	151,339	152,256	152,256	152,256	152,256
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	46,855	44,047	46,455	47,455	48,486	49,547
Pension	15,124	15,134	15,226	15,226	15,226	15,226
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	213,222	210,520	213,937	214,937	215,968	217,029

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Information Technology		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		104,361	104,998	104,998	104,998	104,998
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		46,978	47,258	47,258	47,258	47,258
Category 3	# FTE		0	0	0	0	0
Temporary/Part-tir	Avg. Salary		0	0	0	0	0

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

Fringes & Other Compensation:							
Category 1	% of Base		30.23%	31.76%	32.71%	33.70%	34.71%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		26.60%	27.73%	27.73%	27.73%	27.73%
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	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Civil Defense 325						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	880	1,500	1,500	1,500	1,500	1,500
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	1,677	5,100	5,100	5,228	5,358	5,492
Capital Outlay	0	0	0	0	0	0
	2,557	6,600	6,600	6,728	6,858	6,992

ASSUMPTIONS:						
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	1,677	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 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Engineering and Building 440						
Personnel Services	586,316	596,412	595,330	595,330	595,330	595,330
Overtime	3,268	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	137,414	141,902	145,357	149,632	154,035	158,570
Pension	171,478	178,077	187,053	187,053	187,053	187,053
Supplies	6,081	7,000	7,000	7,175	7,354	7,538
Other Services & Charges	148,201	175,076	184,076	188,678	193,395	198,229
Capital Outlay	0	26,000	0	0	0	0
	1,052,757	1,129,967	1,124,316	1,133,368	1,142,667	1,152,220

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Engineering and Building							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Director	Total		99,838	98,000	98,000	98,000	98,000
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary engineers		59,989	66,477	66,477	66,477	66,477
Category 3	# FTE		3	3	3	3	3
Clerical	Avg. Salary engineers		73,572	69,766	69,766	69,766	69,766
Category 4	# FTE		2	2	2	2	2
Clerical	Avg. Salary clerical		53,484	55,838	55,838	55,838	55,838
Category 5	# FTE		2	2	2	2	2
Clerical	Avg. Salary clerical		32,900	33,388	33,388	33,388	33,388
Category 6	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		4,310	4,310	4,310	4,310	4,310
Category 7	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

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		2.49%	2.63%	2.63%	2.63%	2.63%
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		7.65%	7.65%	7.88%	8.12%	8.36%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		16.78%	15.92%	16.40%	16.89%	17.39%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 3	% of Base		31.11%	32.84%	33.83%	34.84%	35.89%
Clerical	\$ per Person engineers		0	0	0	0	0
Category 4	% of Base		29.17%	29.51%	30.40%	31.31%	32.25%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 5	% of Base		32.62%	34.02%	35.04%	36.09%	37.17%
Clerical	\$ per Person clerical		0	0	0	0	0
Category 6	% of Base		6.64%	6.64%	6.64%	6.64%	6.64%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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%	2.50%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount	1,380	4,000	4,000	4,100	4,203	4,308
Utilities	\$ Amount	3,973	4,500	4,500	4,613	4,728	4,846
Inspectors/CAD	\$ Amount	132,132	143,000	152,000	155,800	159,695	163,687
Other	\$ Amount	10,716	23,576	23,576	24,165	24,769	25,388
Capital Outlay							
Vehicles	\$ Amount	0	26,000	0	0	0	0
Office Equipment	\$ Amount	0	0	0			

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Police Department 301						
Personnel Services	2,592,142	2,731,101	2,911,261	2,911,261	2,911,261	2,911,261
Overtime	166,685	160,000	155,000	155,000	155,000	155,000
Fringes & Other Comp.	909,553	880,500	957,351	985,914	1,015,334	1,045,636
Pension	546,244	589,086	519,172	519,172	519,172	519,172
Supplies	5,512	6,000	6,000	4,605	4,720	4,838
Other Services & Charges	421,473	486,130	534,952	548,326	562,034	576,085
Capital Outlay	77,047	208,150	208,750	167,588	171,778	176,073
	4,718,655	5,060,967	5,292,486	5,291,866	5,339,299	5,388,065

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Police Department		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		95,979	96,741	96,741	96,741	96,741
Category 2	# FTE		1	1	1	1	1
Director	Avg. Salary		89,316	89,856	89,856	89,856	89,856
Category 3	# FTE		2	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		83,006	85,803	85,803	85,803	85,803
Category 4	# FTE		1	1	1	1	1
Lieutenants/Sergeants	Avg. Salary		77,780	79,221	79,221	79,221	79,221
Category 5	# FTE		6	6	6	6	6
Lieutenants/Sergeants	Avg. Salary		79,932	80,318	80,318	80,318	80,318
Category 6	# FTE		3	0	0	0	0
Police	Avg. Salary		74,855	0	0	0	0
Category 7	# FTE		1	4	4	4	4
Police	Avg. Salary		68,155	76,262	76,262	76,262	76,262
Category 8	# FTE		16	18	18	18	18
Police	Avg. Salary		63,094	64,417	64,417	64,417	64,417
Category 9	# FTE		5	5	5	5	5
Police	Avg. Salary		66,142	68,731	68,731	68,731	68,731
Category 10	# FTE		3	3	3	3	3
Clerical	Avg. Salary		39,896	38,357	38,357	38,357	38,357
Category 11	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		23,265	22,880	22,880	22,880	22,880

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		5.67%	5.02%	5.02%	5.02%	5.02%
Category 4	% of Base		6.05%	5.43%	5.43%	5.43%	5.43%
Category 5	% of Base		5.89%	5.36%	5.36%	5.36%	5.36%
Category 6	% of Base		6.29%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		6.90%	5.65%	5.65%	5.65%	5.65%
Category 8	% of Base		7.46%	6.68%	6.68%	6.68%	6.68%
Category 9	% of Base		7.11%	6.26%	6.26%	6.26%	6.26%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

ASSUMPTIONS:		Actual	Actual	Estimated	Estimated	Estimated	Estimated
Police Department		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Fringes & Other Compensation							
Category 1	% of Base		12.11%	11.94%	12.30%	12.67%	13.05%
Director	\$ per Person		11,044	0	0	0	0
Category 2	% of Base		28.36%	29.77%	30.67%	31.59%	32.54%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		25.32%	25.38%	26.14%	26.92%	27.73%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 4	% of Base		17.29%	16.85%	17.36%	17.88%	18.42%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		39.50%	41.36%	42.60%	43.88%	45.19%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		33.06%	0.00%	0.00%	0.00%	0.00%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		23.65%	30.78%	31.70%	32.65%	33.63%
Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		35.13%	36.21%	37.29%	38.41%	39.56%
Police	\$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

Category 9	% of Base		28.04%	27.92%	28.76%	29.63%	30.51%
Dispatchers	\$ per Person		0	0	0	0	0
Category 10	% of Base		37.13%	41.66%	42.91%	44.19%	45.52%
Clerical	\$ per Person		0	0	0	0	0
Category 11	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		10.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		143.50%	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		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	22,051	30,000	30,000	30,750	31,519	32,307
Utilities	\$ Amount	108,030	120,200	120,200	123,205	126,285	129,442
Prisoner Transport	\$ Amount	87,850	80,000	80,000	82,000	84,050	86,151
Other	\$ Amount	203,542	255,930	304,752	312,371	320,180	328,185

Capital Outlay							
Vehicles	\$ Amount	0	3,500	3,500	3,588	3,678	3,770
Equipment	\$ Amount	77,047	164,050	160,000	164,000	168,100	172,303
IT-Building	\$ Amount	0	40,600	45,250	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Fire Department 336						
Personnel Services	2,031,451	2,056,512	2,079,815	2,071,157	2,071,157	2,071,157
Overtime	73,435	104,000	104,000	139,628	139,628	139,628
Fringes & Other Comp.	749,013	778,327	868,015	775,740	776,679	778,592
Pension	1,036,240	685,694	471,243	470,204	470,204	470,204
Supplies	2,398	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	192,296	213,200	215,610	221,000	226,525	232,188
Capital Outlay	46,546	66,000	60,000	61,500	63,038	64,614
	4,131,378	3,907,733	3,802,683	3,743,329	3,751,434	3,760,691

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		2	1	1	1	1
Director	Avg. Salary		92,511	94,671	94,671	94,671	94,671
Category 2	# FTE		2	1	1	1	1
Director	Avg. Salary		75,847	83,817	83,817	83,817	83,817
Category 3	# FTE		0	1	1	1	1
Firefighters	Avg. Salary		0	76,837	76,837	76,837	76,837
Category 4	# FTE		4	1	1	1	1
Firefighters	Avg. Salary		70,890	76,857	76,857	76,857	76,857
Category 5	# FTE		0	4	4	4	4
Firefighters	Avg. Salary		0	71,783	71,783	71,783	71,783
Category 6	# FTE		4	4	1	1	1
Firefighters	Avg. Salary		51,694	68,625	68,625	68,625	68,625
Category 7	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		66,999	67,886	67,886	67,886	67,886
Category 8	# FTE		2	2	4	4	4
Firefighters	Avg. Salary		66,173	67,041	67,041	67,041	67,041
Category 9	# FTE		15	14	15	15	15
Firefighters	Avg. Salary		62,059	63,136	63,136	63,136	63,136
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		4.73%	0.00%	6.18%	6.18%	6.18%
Category 3	% of Base		0.00%	4.83%	6.62%	6.62%	6.62%
Category 4	% of Base		5.06%	4.83%	6.92%	6.92%	6.92%
Category 5	% of Base		0.00%	5.17%	6.92%	6.92%	6.92%
Category 6	% of Base		6.94%	5.41%	7.09%	7.09%	7.09%
Category 7	% of Base		5.35%	5.47%	7.09%	7.09%	7.09%
Category 8	% of Base		5.42%	5.54%	7.38%	7.38%	7.38%
Category 9	% of Base		5.78%	5.88%	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		35.23%	37.32%	33.06%	34.05%	35.07%
Firefighters	\$ per Person		0	0	0	0	0
Category 2	% of Base		28.87%	16.58%	37.63%	37.63%	38.76%
Firefighters	\$ per Person				0	0	0
Category 3	% of Base		0.00%	34.36%	36.27%	36.27%	36.27%
Firefighters	\$ per Person		0	0	0	0	0
Category 4	% of Base		38.62%	43.92%	34.79%	34.79%	34.79%
Firefighters	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	42.15%	44.68%	44.68%	44.68%
Firefighters	\$ per Person		0	0	0	0	0
Category 6	% of Base		49.61%	52.09%	35.39%	35.39%	35.39%
Firefighters	\$ per Person		0	0	0	0	0
Category 7	% of Base		37.15%	38.50%	35.11%	35.11%	35.11%
Firefighters	\$ per Person		0	0	0	0	0
Category 8	% of Base		45.03%	46.90%	37.49%	37.49%	37.49%
Firefighters	\$ per Person		0	0	0	0	0
Category 9	% of Base		37.11%	42.65%	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		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Pension:							
Category 1	% of Base		143.50%	143.50%	143.50%	143.50%	143.50%
Category 2	% of Base		143.50%	12.00%	12.00%	12.00%	12.00%
Category 3	% of Base		0.00%	143.50%	143.50%	143.50%	143.50%
Category 4	% of Base		12.00%	12.00%	12.00%	12.00%	12.00%
Category 5	% of Base		0.00%	12.00%	12.00%	12.00%	12.00%
Category 6	% of Base		12.00%	12.00%	12.00%	12.00%	12.00%
Category 7	% of Base		12.00%	12.00%	12.00%	12.00%	12.00%
Category 8	% of Base		12.00%	12.00%	12.00%	12.00%	12.00%
Category 9	% of Base		12.00%	12.00%	12.00%	12.00%	12.00%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	\$ Amount	13,819	15,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	39,907	50,400	50,400	51,660	52,952	54,276
Other	\$ Amount	138,570	147,800	150,210	153,965	157,814	161,759
Capital Outlay							
Other Equipment	\$ Amount	46,546	66,000	60,000	61,500	63,038	64,614
Vehicles	\$ Amount		0	0			
	\$ Amount		0	0			

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Downriver Central Dispatch 302						
Personnel Services	497,128	527,438	535,392	535,392	535,392	535,392
Overtime	76,789	60,000	60,000	60,000	60,000	60,000
Fringes & Other Comp.	144,982	164,231	166,966	171,620	176,414	181,352
Pension	35,694	37,294	38,089	38,089	38,089	38,089
Supplies	184	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	107,004	192,100	202,100	207,153	212,331	217,640
Capital Outlay		0	0	0	0	0
	861,782	982,563	1,004,047	1,013,792	1,023,802	1,034,088

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Central Dispatch		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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		46,617	47,612	47,612	47,612	47,612
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		12,875	12,875	12,875	12,875	12,875
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		16.09%	15.75%	15.75%	15.75%	15.75%
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		40.87%	40.73%	41.95%	43.21%	44.51%
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		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%
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%	

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Central Dispatch		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	10,000	10,000	10,250	10,506	10,769
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	27,004	92,100	102,100	104,653	107,269	109,951
Personnel Reimburse	\$ Amount	80,000	90,000	90,000	92,250	94,556	96,920
	\$ 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
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
DPS 448						
Personnel Services	892,658	918,404	915,678	915,678	915,678	915,678
Overtime	61,523	70,000	80,000	80,000	80,000	80,000
Fringes & Other Comp.	284,251	315,214	315,995	325,093	334,464	344,115
Pension	303,315	265,713	269,087	269,087	269,087	269,087
Supplies	5,241	5,500	6,500	6,500	6,500	6,500
Other Services & Charges	850,638	1,145,837	1,222,713	1,222,713	1,222,713	1,222,713
Capital Outlay	4,175	33,000	71,300	71,300	71,300	71,300
	2,401,801	2,753,668	2,881,273	2,890,371	2,899,742	2,909,393

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Supervisor	Avg. Salary		59,749	60,091	60,091	60,091	60,091
Category 2	# FTE		2	2	2	2	2
Supervisor	Avg. Salary		66,311	66,706	66,706	66,706	66,706
Category 3	# FTE		3	3	3	3	3
Maintenance	Avg. Salary		46,062	47,672	47,672	47,672	47,672
Category 4	# FTE		9	9	9	9	9
Maintenance	Avg. Salary		42,995	41,271	41,271	41,271	41,271
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		40,897	41,142	41,142	41,142	41,142
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		7,619	7,932	7,932	7,932	7,932

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		12.66%	13.98%	13.98%	13.98%	13.98%
Category 4	% of Base		13.57%	16.15%	16.15%	16.15%	16.15%
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		21.51%	22.41%	23.08%	23.78%	24.49%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		18.07%	17.96%	18.50%	19.05%	19.62%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		48.98%	50.39%	51.90%	53.46%	55.06%
Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		41.43%	44.90%	46.24%	47.63%	49.06%
Maintenance	\$ per Person		2,795	0	0	0	0
Category 5	% of Base		61.70%	65.62%	67.59%	69.62%	71.71%
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%	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%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount	514	2,000	2,000	2,000	2,000	2,000
Utilities	\$ Amount	41,529	47,400	48,860	48,860	48,860	48,860
Gasoline & Oil	\$ Amount	173,480	252,000	322,000	322,000	322,000	322,000
Road Salt	\$ Amount	123,507	130,000	133,625	133,625	133,625	133,625
Building Maintenance	\$ Amount	128,005	240,000	210,000	210,000	210,000	210,000
Vehicle/Auto Maint	\$ Amount	136,633	175,000	185,000	185,000	185,000	185,000
Other	\$ Amount	246,970	299,437	321,228	321,228	321,228	321,228

Capital Outlay							
Vehicles	\$ Amount	0	0	35,000	35,000	35,000	35,000
Other	\$ Amount	4,175	33,000	36,300	36,300	36,300	36,300

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Downriver Animal Control 303						
Personnel Services	92,861	147,347	186,831	186,831	186,831	186,831
Overtime	2,737	3,200	5,000	5,000	5,000	5,000
Fringes & Other Comp.	19,651	28,883	58,668	60,259	61,897	63,585
Pension	5,220	7,253	11,307	11,307	11,307	11,307
Supplies	230	500	500	500	500	500
Other Services & Charges	47,989	63,740	87,740	87,740	87,740	87,740
Capital Outlay	6,024	16,500	0	0	0	0
	174,712	267,423	350,046	351,637	353,275	354,963

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	3	3	3	3
Maintenance	Avg. Salary		36,265	37,690	37,690	37,690	37,690
Category 2	# FTE		5	5	5	5	5
Temporary/Part-time	Avg. Salary		14,963	14,752	14,752	14,752	14,752
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		4.41%	4.42%	4.42%	4.42%	4.42%
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		31.93%	46.90%	48.30%	49.75%	51.24%
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%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount	1,002	2,000	2,000	2,000	2,000	2,000
Utilities	\$ Amount	11,397	15,000	15,000	15,000	15,000	15,000
Other	\$ Amount	21,836	34,740	58,740	58,740	58,740	58,740
Personnel Reimburse	\$ Amount	15,000	17,000	17,000	17,000	17,000	17,000
Shelter Agree/Revenue	\$ Amount	(1,246)	(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		0	0	0	0	0
Other	\$ Amount	6,024	16,500	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Community Relations/Special Events 225						
Personnel Services		51,080	51,484	51,484	51,484	51,484
Overtime		0	0	0	0	0
Fringes & Other Comp.		21,430	22,846	23,509	24,192	24,895
Pension		4,129	4,169	4,169	4,169	4,169
Supplies		0	0	0	0	0
Other Services & Charges		0	0	0	0	0
Capital Outlay		0	0	4,000	4,000	4,000
	0	76,639	78,499	83,162	83,845	84,548

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Community Relations/Special Events							
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Maintenance	Avg. Salary		41,290	41,694	41,694	41,694	41,694
Category 2	# FTE		1	1	1	1	1
Temporary/Part-time	Avg. Salary		9,790	9,790	9,790	9,790	9,790
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		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%
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		50.09%	53.00%	54.59%	56.22%	57.91%
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%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Community Relations/Special Events		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount		0	0	0	0	0
Utilities	\$ Amount		0	0	0	0	0
Other	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0
	\$ Amount		0	0	0	0	0

Capital Outlay							
Vehicles	\$ Amount		0	0	0	0	0
Other	\$ Amount	6,024	4,000	4,000	4,000	4,000	4,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Museums 800						
Personnel Services	116,517	73,590	73,442	73,442	73,442	73,442
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	37,562	14,515	15,093	15,472	15,862	16,263
Pension	7,974	4,090	4,114	4,114	4,114	4,114
Supplies	772	1,050	1,050	1,076	1,103	1,131
Other Services & Charges	17,216	23,765	24,265	24,871	25,492	26,130
Capital Outlay	0	0	0	0	0	0
	180,041	117,010	117,964	118,975	120,013	121,080

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Museums							
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		40,897	41,142	41,142	41,142	41,142
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		10,898	10,767	10,767	10,767	10,767

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		29.38%	30.68%	31.60%	32.55%	33.52%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person						

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	40	400	400	410	420	431
Utilities	\$ Amount	12,156	13,875	14,375	14,734	15,102	15,480
Other	\$ Amount	5,019	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 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Swimming Pool -Rec 755						
Personnel Services	0	14,000	14,000	14,000	14,000	14,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	1,071	1,071	1,071	1,071	1,071
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	0	600	600	600	600	600
Capital Outlay	0	0	0	0	0	0
	0	15,771	15,771	15,774	15,777	15,780

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
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	0	600	600	600	600	600
	\$ Amount						

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Youth Assistance 775						
Personnel Services	34,063	34,095	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	10,526	10,175	0	0	0	0
Pension	3,406	3,409	0	0	0	0
Supplies	200	200	0	0	0	0
Other Services & Charges	0	250	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	48,196	48,129	0	0	0	0

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Youth Assistance							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	0	0	0	0
Clerical	Avg. Salary		34,095	0	0	0	0
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		29.84%	0.00%	0.00%	0.00%	0.00%
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%	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	0	150	0	0	0	0
Other	\$ Amount	0	100	0	0	0	0
	\$ Amount	0	0	0	0	0	0
	\$ Amount	0	0	0	0	0	0

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Yack Ice Arena - Rec 756						
Personnel Services	101,444	107,623	107,766	107,766	107,766	107,766
Overtime	1,041	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	24,619	27,882	29,277	30,028	30,801	31,597
Pension	5,069	5,181	5,212	5,212	5,212	5,212
Supplies	176	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	188,520	221,021	221,021	224,687	228,445	232,297
Capital Outlay	0	0	0	0	0	0
	320,869	365,207	366,776	371,231	375,800	380,487

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Yack Ice Arena - Rec		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		51,810	52,125	52,125	52,125	52,125
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		5,581	5,564	5,564	5,564	5,564
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		3.86%	3.84%	3.84%	3.84%	3.84%
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		45.58%	48.00%	49.44%	50.93%	52.45%
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	127,125	146,640	146,640	150,306	154,064	157,916
Other	\$ Amount	61,395	74,381	74,381	74,381	74,381	74,381
	\$ Amount						

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Recreation Department 750						
Personnel Services	236,817	278,761	279,693	279,693	279,693	279,693
Overtime	1,332	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	60,565	55,341	57,388	57,388	57,388	57,388
Pension	15,290	15,395	15,488	15,488	15,488	15,488
Supplies	995	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	110,962	170,168	172,828	177,148	181,577	186,116
Capital Outlay	9,312	72,400	0	0	0	0
	435,272	596,065	529,397	533,767	538,247	542,839

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Recreation Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		72,872	73,320	73,320	73,320	73,320
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		34,095	34,299	34,299	34,299	34,299
Category 3	# FTE		1	1	1	1	1
Recreation Maintenance	Avg. Salary		46,978	47,258	47,258	47,258	47,258
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		6,241	6,241	6,241	6,241	6,241
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		4.26%	4.23%	4.23%	4.23%	4.23%
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		18.17%	18.91%	18.91%	18.91%	18.91%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		27.34%	27.22%	27.22%	27.22%	27.22%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		49.45%	52.13%	52.13%	52.13%	52.13%
Recreation Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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

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

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual:	Budget	Estimated	Estimated	Estimated	Estimated
Recreation Department		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Other Services & Charges							
Auto/Travel/Education	\$ Amount	581	1,250	1,250	1,281	1,313	1,346
Utilities	\$ Amount	36,488	40,820	44,980	46,105	47,258	48,439
SMART Program	\$ Amount	18,717	63,898	63,898	65,495	67,132	68,810
Program Expenses	\$ Amount	5,647	13,750	12,250	12,556	12,870	13,192
Other	\$ Amount	49,529	50,450	50,450	51,711	53,004	54,329
	\$ Amount						
Capital Outlay							
Other	\$ Amount	0	12,400		0	0	0
Memorial Park Improve	\$ Amount	9,312	60,000				
Bishop Park Improve	\$ Amount	0	0				

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
805						
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	3,934	4,000	4,200	4,305	4,413	4,523
Fringes & Other Comp.	0	306	321	329	337	345
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,934	4,406	4,621	4,737	4,856	4,977

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Zoning Board of Appeals							
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 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
810						
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	4,952	5,200	5,000	5,125	5,253	5,384
Fringes & Other Comp.	0	398	398	408	418	428
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	8,275	10,320	10,000	10,250	10,506	10,769
Capital Outlay	0	0	0	0	0	0
	13,227	16,018	15,498	15,886	16,283	16,690

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Planning Commission							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
Other/Commissioners/Bo	Total		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

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

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

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

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

Other Services & Charges							
Auto/Travel/Education	\$ Amount	675	1,500	1,500	1,538	1,576	1,615
Consultants	\$ Amount	7,600	8,820	8,500	8,500	8,500	8,500
Other	\$ Amount						

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

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
815						
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	132	750	700	718	736	754
Fringes & Other Comp.	0	57	54	55	56	57
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	132	907	854	876	898	920

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Building Board of Appeals		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Election Commission 840						
Personnel Services	25,230	28,480	29,980	29,980	29,980	29,980
Overtime	2,726	6,000	4,000	4,000	4,000	4,000
Fringes & Other Comp.	0	459	306	306	306	306
Pension	0	0	0	0	0	0
Supplies	865	1,000	1,250	1,281	1,313	1,346
Other Services & Charges	21,032	38,175	37,085	38,012	38,962	39,936
Capital Outlay	1,397	99,551	0	0	0	0
	51,250	173,665	72,621	73,579	74,561	75,568

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Personal Services: (FTE=Full Time Employees)							
Category 1	# FTE		100	100	100	100	100
Temporary/Part-time	Avg. Salary		285	300	300	300	300
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		21.07%	13.34%	13.34%	13.34%	13.34%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation:							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

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

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

Other Services & Charges:							
Class 1	\$ Amount	21,032	38,175	37,085	38,012	38,962	39,936
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay:							
Other	\$ Amount	1,397	99,551	0			
Grant	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Civil Service Commission 845						
Personnel Services	873	3,000	3,000	3,000	3,000	3,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	230	229	230	230	230
Pension	0	0	0	0	0	0
Supplies	0	100	100	103	106	109
Other Services & Charges	575	3,100	3,100	3,178	3,257	3,338
Capital Outlay	0	0	0	0	0	0
	1,447	6,430	6,429	6,511	6,593	6,677

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Civil Service Commission							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission	1	1	1	1	1	1
Other/Commissioners/Board	Total	3,000	3,000	3,000	3,000	3,000	3,000
Category 2	# FTE		0	0	0	0	
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

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

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

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

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

Other Services & Charges							
Test Administration	\$ Amount	550	3,100	3,100	3,178	3,257	3,338
Other	\$ Amount	25	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 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,638,020	2,938,020	3,038,020	3,189,921	3,349,417	3,516,888
Pension	1,073,000	1,437,464	1,680,000	1,680,000	1,680,000	1,764,000
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	3,711,020	4,375,484	4,718,020	4,869,921	5,029,417	5,280,888

ASSUMPTIONS:		Actual 2020-2021	Budget 2021-2022	Estimated 2022-2023	Estimated 2023-2024	Estimated 2024-2025	Estimated 2025-2026
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

	2023-2024	2024-2025	2025-2026
CBO Inflation Factor			
	2.50%	2.50%	2.50%
Wage Rate Increases			
Elected	0.00%	0.00%	0.00%
Director	0.00%	0.00%	0.00%
Supervisor	0.00%	0.00%	0.00%
Clerical	0.00%	0.00%	0.00%
Maintenance	0.00%	0.00%	0.00%
Recreation Maintenance	0.00%	0.00%	0.00%
Firefighters	0.00%	0.00%	0.00%
Lieutenants/Sergeants	0.00%	0.00%	0.00%
Police	0.00%	0.00%	0.00%
Dispatchers	0.00%	0.00%	0.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	0.00%	0.00%	0.00%
Fringes & Other Comp. Increases			
Court	3.00%	3.00%	3.00%
Elected	3.00%	3.00%	3.00%
Director	3.00%	3.00%	3.00%
Supervisor	3.00%	3.00%	3.00%
Clerical	3.00%	3.00%	3.00%
Maintenance	3.00%	3.00%	3.00%
Building	3.00%	3.00%	3.00%
Firefighters	3.00%	3.00%	3.00%
Lieutenants/Sergeants	3.00%	3.00%	3.00%
Police	3.00%	3.00%	3.00%
Dispatchers	3.00%	3.00%	3.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	3.00%	3.00%	3.00%
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
Retiree Health Care Increases			
Retiree Health Care Insurance	5.00%	5.00%	5.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
Licenses & Permits (451)	1.00%	1.00%	1.00%
Licenses (461)	1.00%	1.00%	1.00%
Permits - Other (471)	1.00%	1.00%	1.00%
Permits - Building (471)	1.00%	1.00%	1.00%
Service Charges & Fee Increases			
Service Charges & Fees	1.00%	1.00%	1.00%

APPENDIX D - Actuarial Contribution to Defined Benefit Plan

**City of Wyandotte
5-Year Financial Forecast (General Fund)
Contribution Analysis - Defined Benefit Plan
August 15, 2022**

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
District Court	-	-	-	-	-
Financial Services	60,309.00	60,679.00	60,679.14	60,679.14	60,679.14
Assessor	38,481.00	38,721.00	38,721.28	38,721.28	38,721.28
Treasurer	20,103.00	20,226.00	20,226.00	20,226.00	20,226.00 *
Engineering and Building	149,426.00	159,446.00	159,446.04	159,446.04	159,446.04
Police Department	347,148.00	252,506.00	368,457.24	368,457.24	368,457.24
Fire Department	483,187.00	246,115.00	306,921.10	306,921.10	306,921.10
DPS	213,756.00	218,602.00	218,602.05	218,602.05	218,602.05
Additional Pension Contribution	1,437,464.00	1,680,000.00	1,680,000.00	1,680,000.00	1,764,000.00
<hr/>					
Total Budgeted in General Fund	2,749,874.00	2,676,295.00	2,853,052.84	2,853,052.84	2,937,052.84
Expected Investment Income	350,000.00	350,000.00	350,000.00	350,000.00	300,000.00
Projected Non-Principal Sources	3,099,874.00	3,026,295.00	3,203,052.84	3,203,052.84	3,237,052.84
Contribution Per Actuarial Valuation	3,617,242.00	3,600,230.00	3,600,230.00	3,600,230.00	3,600,230.00
(Use of Principal)/Additional Investment	(517,368.00)	(573,935.00)	(397,177.16)	(397,177.16)	(363,177.16)

* Amount determined by payroll budget worksheet 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%
2022	3,600,230.00	(157,524.00)	-4.19%