



County of Livingston Veteran's Millage Analysis

March 29, 2016



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County of Livingston – Veteran’s Millage Analysis

Introduction

Act 214, Public Acts of Michigan, 1899, as amended (“Act 214”), provides for “relief outside of the soldiers’ home for honorably discharged indigent soldiers, sailors, marines, nurses and members of women’s auxiliaries and the indigent wives, widows and minor children of such indigent or deceased soldiers, sailors, marines, nurses and members of women’s auxiliaries, and to repeal certain acts and parts of acts.”¹ Section 1 of Act 214 requires counties to fund for the purpose of providing relief to indigent veterans and their families, as further defined in the legislation.

The County of Livingston (the “County” or “Livingston”) currently levies 0.05 mills for the purpose of providing relief to indigent veterans and their families. State law allows Michigan counties to levy up to 1/10th of one mill, or 0.10 mills per \$1,000 of taxable value for specific veterans’ relief uses. However, State of Michigan Attorney General Opinion No. 7287² (“Opinion No. 7287”), states that any millage levied for the purpose of veterans’ relief, along with other County operating levies, must be within the limitations of the County’s operating levy as authorized by law or charter. Therefore, the current millage levied for veterans’ relief in the amount of 0.05 mills, counts against the County’s operating tax limitation of 3.3890 mills (maximum allowable millage after rollback).

The County’s Veterans’ Services Department (the “Department”) is currently seeking to place a six year millage proposal on the August 2, 2016 ballot. A dedicated, voted millage would expand the services which would be available to veterans within the County, as well as eliminate the use of the County’s millage limitation, allowing it to be available, if necessary for County operations.

Scope of Report and Acknowledgements

Public Financial Management, Inc. (“PFM”) was requested to prepare this report for the purposes of reviewing historical veteran affairs expenditures, and desired enhancements, and minimum reserve requirements, and providing the estimated millage required to fund the desired program cost.

In preparing this report, PFM relied on information provided to it by the Livingston County Veterans Administration, Livingston County Finance office, and the Livingston County Equalization Department.

¹ Act 214, Public Acts of Michigan, 1899, as amended can be found in its entirety at www.legislature.mi.gov.

² <http://www.ag.state.mi.us/opinion/datafiles/2010s/op10366.htm>

County of Livingston – Veteran’s Millage Analysis

Projected Cash Flow Analysis

PFM reviewed certain financial information provided by Jon Waggoner, Director of the Department and prepared a cash flow analysis on the estimated veteran’s millage needed over a six year period beginning with the 2016 tax year, to satisfy the existing veteran program expenditures as well as the anticipated future needs of the Department.

The County’s taxable value, the millage rate levied, and the collection rates are the three factors that determine the annual revenue which could be generated by the proposed veteran millage. For purposes of this report, we have used the 2015 “Net” Taxable Value as the initial basis to compute the revenues which may be produced. The computation used to determine the “Net” Taxable Value for the 2015 levy year is shown below.

2015 Ad Valorem Taxable Value	\$8,053,582,840
Plus: 2015 Industrial Facility Tax roll “equivalent” taxable value ¹	44,941,639
Less: 2015 Captured Taxable Value	<u>206,763,006</u>
Net 2015 Taxable Value	<u>\$7,891,761,473</u>

In order to estimate the potential revenue that could be realized for the millage under various millage rates and Taxable Value growth rates, the table below illustrates the estimated annual revenue that would be collected throughout the County using the net 2015 Taxable Value of \$7,891,761,473 as the base year, and apply various taxable value growth or loss rates, under different millage rates. For example, assuming a 0.10 mill levy, and a 1% growth rate in taxable value, as well as a 97.50% collection rate, the millage would produce approximately \$777,141 in revenue annually in the first year.

		Estimated County Taxable Value Growth (as compared to the County's net 2015 Taxable Value)								
		-1.00%	-0.50%	0.00%	0.50%	1.00%	1.50%	2.00%	2.50%	3.00%
Veterans	Estimated Net County Taxable Value*									
Millage	\$7,812,844,000	\$7,852,303,000	\$7,891,761,473	\$7,931,220,000	\$7,970,679,000	\$8,010,138,000	\$8,049,597,000	\$8,089,056,000	\$8,128,514,000	
0.050	\$380,876	\$382,800	\$384,723	\$386,647	\$388,571	\$390,494	\$392,418	\$394,341	\$396,265	
0.075	571,314	574,200	577,085	579,970	582,856	585,741	588,627	591,512	594,398	
0.100	761,752	765,600	769,447	773,294	777,141	780,988	784,836	788,683	792,530	
0.125	952,190	956,999	961,808	966,617	971,427	976,236	981,045	985,854	990,663	
0.150	1,142,628	1,148,399	1,154,170	1,159,941	1,165,712	1,171,483	1,177,254	1,183,024	1,188,795	
0.175	1,333,067	1,339,799	1,346,532	1,353,264	1,359,997	1,366,730	1,373,462	1,380,195	1,386,928	
0.200	1,523,505	1,531,199	1,538,893	1,546,588	1,554,282	1,561,977	1,569,671	1,577,366	1,585,060	

To illustrate the impact of year over year annual Taxable Value increases or declines over the life of the six year Veterans’ millage given various millage rates, the table below projects the total estimated revenue to be received over the entire six year veterans’ millage. For example, assuming a 0.10 mill levy, and an annual 1% growth rate in taxable value, as well as a 97.50% collection rate, the millage would produce approximately \$4,780,984 over the course of six years:

		Estimated Annual County Taxable Value Growth								
		-1.00%	-0.50%	0.00%	0.50%	1.00%	1.50%	2.00%	2.50%	3.00%
Veterans	Millage	\$2,228,881	\$2,268,279	\$2,308,340	\$2,349,075	\$2,390,492	\$2,432,604	\$2,475,419	\$2,518,949	\$2,563,205
0.075	3,343,322	3,402,419	3,462,510	3,523,612	3,585,738	3,648,905	3,713,129	3,778,424	3,844,807	
0.100	4,457,763	4,536,558	4,616,680	4,698,149	4,780,984	4,865,207	4,950,838	5,037,899	5,126,410	
0.125	5,572,204	5,670,698	5,770,851	5,872,686	5,976,231	6,081,509	6,188,548	6,297,374	6,408,012	
0.150	6,686,644	6,804,838	6,925,021	7,047,224	7,171,477	7,297,811	7,426,258	7,556,848	7,689,615	
0.175	7,801,085	7,938,977	8,079,191	8,221,761	8,366,723	8,514,113	8,663,967	8,816,323	8,971,217	
0.200	8,915,526	9,073,117	9,233,361	9,396,298	9,561,969	9,730,415	9,901,677	10,075,798	10,252,820	

¹ Industrial Facility Tax roll properties are taxed at ½ rate for new facilities, so are shown at 50% of their taxable value for these calculations.



County of Livingston – Veteran’s Millage Analysis

The table below shows the potential impact of the County’s taxpayers based on various millage rates and property values:

		Market Value of Home											
		\$50,000	\$70,000	\$100,000	\$120,000	\$150,000	\$180,000	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000	\$500,000
Veterans		Estimated Taxable Value of Home											
Millage		\$25,000	\$35,000	\$50,000	\$60,000	\$75,000	\$90,000	\$100,000	\$125,000	\$150,000	\$175,000	\$200,000	\$250,000
0.050		\$1.25	\$1.75	\$2.50	\$3.00	\$3.75	\$4.50	\$5.00	\$6.25	\$7.50	\$8.75	\$10.00	\$12.50
0.075		1.88	2.63	3.75	4.50	5.63	6.75	7.50	9.38	11.25	13.13	15.00	18.75
0.100		2.50	3.50	5.00	6.00	7.50	9.00	10.00	12.50	15.00	17.50	20.00	25.00
0.125		3.13	4.38	6.25	7.50	9.38	11.25	12.50	15.63	18.75	21.88	25.00	31.25
0.150		3.75	5.25	7.50	9.00	11.25	13.50	15.00	18.75	22.50	26.25	30.00	37.50
0.175		4.38	6.13	8.75	10.50	13.13	15.75	17.50	21.88	26.25	30.63	35.00	43.75
0.200		5.00	7.00	10.00	12.00	15.00	18.00	20.00	25.00	30.00	35.00	40.00	50.00

For this report, revenue projections consisted of the following assumptions:

- A first levy date of December 2016
- Future annual taxable value growth rates of 1.00%¹
- Tax collection rates of 97.50%
- No Headlee rollback² throughout the term of the six year millage authorization
- Starting in 2016, all “new” Eligible Manufacturing Personal Property (“EMPP”) (or property that was placed into service after December 31, 2012) that becomes exempt from taxes is fully offset by additional taxable value to maintain an overall increase of 1.50% from the previous year’s net Taxable Value³

Based on information and direction provided to us from the County, the following expenditure assumptions were made in the detailed cash flow analysis:

- Veterans’ relief support services expenditure annual growth rate of 6.00% (2.00% inflation & 4.00% growth)
- Current staffing and services cost continue into the future
- Additional staffing including:
 - One relief fund counselor
 - One court coordinator
 - A part-time driver

¹ In the Department’s conversation with Sue Bostwick, the County’s Equalization Director, the County’s near term Taxable Value growth rate is currently projected at 2.00% annually.

² Article IX, Section 31 of the Michigan Constitution requires that if the total value of existing taxable property in a local taxing unit, exclusive of new construction and improvements, increases faster than the U.S. Consumer Price Index from one year to the next, the maximum authorized tax rate for that local taxing unit must be permanently reduced through a Millage Reduction Fraction unless reversed by a vote of the electorate of the local taxing unit.

³ Starting in 2016, all “new” Eligible Manufacturing Personal Property (“EMPP”) (or property that was placed into service after December 31, 2012) will be 100% exempt and “existing” EMPP that becomes at least ten years old as of December 31 of the prior calendar year will also be 100% exempt. This means all “existing” EMPP that was first placed into service in 2005 or prior years will be exempt starting in 2016 and all other EMPP that was placed into service in the years 2006 through 2012 will receive a 10% exemption each year until that property is 100% exempt. Therefore, all EMPP will be exempt in 2023.



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- Additional service cost includes:
 - Hardware and software maintenance
 - Phones
 - A van for the additional part-time driver
 - Mental health cost
 - Office complex maintenance
- Healthcare cost inflation of 10%

Projected expenditures for the Department were adjusted for inflation, according to Department estimates, to calculate the estimated projected millage required to fund the Department’s projected future needs. The detailed expenditures can be found in the Appendix.

Below is a summary of the projected veteran’s expenditures to be paid for from proceeds of the proposed veteran’s millage, broken down by category:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Expenditures						
Total Veteran's Relief Expenditures	\$311,082	\$329,747	\$349,532	\$370,504	\$392,734	\$416,298
Total Current Staffing Expenditures	338,387	363,199	384,737	407,058	430,212	454,256
Total Current Service Cost	74,859	73,730	75,205	76,709	78,243	79,808
Total Additional Employee Cost	124,746	134,320	142,577	151,141	160,030	169,268
Total Additional Service Cost	53,573	31,715	28,668	34,447	29,816	30,412
Total Estimated Expenditures	<u>\$902,648</u>	<u>\$932,712</u>	<u>\$980,719</u>	<u>\$1,039,859</u>	<u>\$1,091,036</u>	<u>\$1,150,042</u>

Based on the revenue projections previous discussed, below is a breakdown of each expense categories estimated cost in terms of millage:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Veterans' Millage Breakdown						
Current Relief Supportive Services:	0.0400	0.0420	0.0441	0.0463	0.0486	0.0510
Current Staffing:	0.0435	0.0463	0.0485	0.0508	0.0532	0.0556
Current Service Cost:	0.0096	0.0094	0.0095	0.0096	0.0097	0.0098
Additional Staffing:	0.0161	0.0171	0.0180	0.0189	0.0198	0.0207
Additional Service Cost:	0.0069	0.0040	0.0036	0.0043	0.0037	0.0037
Total Estimated Veterans Millage Required:	<u>0.1161</u>	<u>0.1188</u>	<u>0.1237</u>	<u>0.1299</u>	<u>0.1349</u>	<u>0.1408</u>

To provide an estimate of the potential impact of a different annual Taxable Value growth rate over the life of the proposed veteran’s millage, below is a breakdown of each expense category assuming an annual Taxable Value growth rate of 1.50%:



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Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Veterans' Millage Breakdown						
Current Relief Supportive Services:	0.0398	0.0416	0.0434	0.0454	0.0474	0.0495
Current Staffing:	0.0433	0.0458	0.0478	0.0498	0.0519	0.0540
Current Service Cost:	0.0096	0.0093	0.0093	0.0094	0.0094	0.0095
Additional Staffing:	0.0160	0.0169	0.0177	0.0185	0.0193	0.0201
Additional Service Cost:	0.0069	0.0040	0.0036	0.0042	0.0036	0.0036
Total Estimated Veterans Millage Required:	0.1156	0.1177	0.1219	0.1273	0.1316	0.1367

As illustrated in the summary cash flow table below, based on the established revenue projections and projected future veteran’s expenditures to be paid for from the proposed veteran’s millage, a millage rate of 0.128 mills would just cover the projected expenditures, leaving a projected balance of \$22,645:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.128 mills)						
Total Estimated Revenue:	\$994,741	\$1,004,688	\$1,014,735	\$1,024,882	\$1,035,131	\$1,045,483
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	92,093	71,977	34,016	(14,976)	(55,904)	(104,560)
Ending Cumulative Balance:	\$92,093	\$164,070	\$198,086	\$183,109	\$127,205	\$22,645

However, 0.128 mills would not allow for the proposed veteran’s millage to pay the cost of an additional unforeseen veteran’s expenditures or demand, if the County’s actual Taxable Value growth rate is 1.00%.

For illustration purposes, below is a summary cash flow table at 0.130 mills:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.13 mills)						
Total Estimated Revenue:	\$1,010,284	\$1,020,386	\$1,030,590	\$1,040,896	\$1,051,305	\$1,061,818
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	107,636	87,675	49,871	1,037	(39,730)	(88,224)
Ending Cumulative Balance:	\$107,636	\$195,311	\$245,182	\$246,219	\$206,489	\$118,265

For illustration purposes, below is a summary cash flow table at 0.135 mills:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.135 mills)						
Total Estimated Revenue:	\$1,049,141	\$1,059,632	\$1,070,228	\$1,080,931	\$1,091,740	\$1,102,657
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	146,493	126,920	89,509	41,072	704	(47,385)
Ending Cumulative Balance:	\$146,493	\$273,413	\$362,923	\$403,995	\$404,699	\$357,314



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For illustration purposes, below is a summary cash flow table at 0.140 mills:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.14 mills)						
Total Estimated Revenue:	\$1,087,998	\$1,098,878	\$1,109,866	\$1,120,965	\$1,132,175	\$1,143,497
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	185,350	166,166	129,148	81,106	41,139	(6,546)
Ending Cumulative Balance:	\$185,350	\$351,516	\$480,664	\$561,770	\$602,909	\$596,364

For illustration purposes, below is a summary cash flow table at 0.145 mills:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.145 mills)						
Total Estimated Revenue:	\$1,126,855	\$1,138,123	\$1,149,505	\$1,161,000	\$1,172,610	\$1,184,336
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	224,207	205,412	168,786	121,141	81,574	34,294
Ending Cumulative Balance:	\$224,207	\$429,619	\$598,404	\$719,545	\$801,119	\$835,413

For illustration purposes, below is a summary cash flow table at 0.150 mills:

Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	2017	2018	2019	2020	2021	2022
Estimated Veteran's Millage Cash flow (0.15 mills)						
Total Estimated Revenue:	\$1,165,712	\$1,177,369	\$1,189,143	\$1,201,034	\$1,213,044	\$1,225,175
Total Estimated Expenditures:	902,648	932,712	980,719	1,039,859	1,091,036	1,150,042
Annual Surplus / (Deficit):	263,064	244,657	208,424	161,175	122,009	75,133
Ending Cumulative Balance:	\$263,064	\$507,722	\$716,145	\$877,320	\$999,329	\$1,074,462



County of Livingston – Veteran’s Millage Analysis

Conclusion

Based on the estimated revenues and expenditures provided by the Department, and using the revenue assumptions outlined in this report, the estimated minimum required veterans’ millage is 0.128 mills. However, to mitigate the risk of unforeseen variables, PFM suggest a higher rate, such as 0.14 mills or 0.15 mills, should be considered by the County. Whatever millage rate the County decides to place before the electorate would be the “maximum” amount of millage which could be levied. The County could, if desired, levy a lower millage rate if the County’s actual Taxable Values grows at a higher than projected growth rate to fund that year’s estimated expenditures. This strategy could:

- Protect the Department and County from unforeseeable future veteran’s expenditures and demand
- Offset the potential impact of “new” Eligible Manufacturing Personal Property becoming exempt of taxes starting in 2016
- Offset unforeseen future Taxable Value loss

As shown previously and using the revenue and expenditure projections noted earlier, over the course of the next six years, 0.1408 mills would result in a balanced veterans’ budget in the sixth year. Our experience with millage renewals and/or replacement millages has indicated that millage renewals are much more likely to pass if they are not an increase over prior authorized millage. Therefore, it is prudent for the County to ensure that the millage that is placed before the voters in 2016 is sufficient to fund the current and desired enhanced veteran programs.

See the Appendix for additional supporting schedules.



Appendix – Detailed Projected Expenditures



Veterans' Millage Year:	1	2	3	4	5	6
Taxable Value Year:	2016	2017	2018	2019	2020	2021
Calendar Year Millage Revenue will be available:	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Proj. Taxable Value Growth:	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Net Taxable Value:	\$7,970,679,088	\$8,050,385,879	\$8,130,889,737	\$8,212,198,635	\$8,294,320,621	\$8,377,263,827
Est. Uncollectable Percentage:	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Est. Headlee Rollback:	1.000	1.000	1.000	1.000	1.000	1.000
<u>Current Veteran's Relief Expenditures</u>						
Relief Supportive Services	\$311,082	\$329,747	\$349,532	\$370,504	\$392,734	\$416,298
	0	0	0	0	0	0
Total Veteran's Relief Expenditures	\$311,082	\$329,747	\$349,532	\$370,504	\$392,734	\$416,298
Relief Supportive Services Est. Millage:	0.0400	0.0420	0.0441	0.0463	0.0486	0.0510
<u>Current Staffing Expense</u>						
Administrative Specialist	\$41,638	\$43,913	\$46,234	\$48,602	\$51,017	\$53,480
Veteran Benefit Counselor	42,277	44,671	47,114	49,605	52,145	54,737
Veteran Benefit Counselor	44,205	46,638	49,119	51,651	54,232	56,866
Veteran Benefit Counselor	45,082	47,532	50,032	52,581	55,182	57,834
Veterans Affairs Director	60,536	63,963	67,459	71,025	74,661	78,371
Driver (part time)	15,650	16,589	17,547	18,523	19,520	20,536
FICA (ER share)	19,078	20,143	21,229	22,337	23,467	24,619
Healthcare Insurance (ER share)	36,000	44,011	48,412	53,253	58,579	64,437
MERS	28,633	30,223	31,845	33,499	35,187	36,908
Workers Comp	564	595	627	660	693	727
Life Insurance	397	419	442	465	488	512
LT Disability	645	681	717	755	793	832
ST Disability	1,798	1,898	2,000	2,104	2,210	2,318
Retiree HC	1,884	1,922	1,960	1,999	2,039	2,080
Total Current Staffing Expenditures	\$338,387	\$363,199	\$384,737	\$407,058	\$430,212	\$454,256
Current Staffing Est. Millage Required:	0.0435	0.0463	0.0485	0.0508	0.0532	0.0556
<u>Current Service Cost</u>						
Office Supplies	\$4,000	\$4,080	\$4,162	\$4,245	\$4,330	\$4,416
OP Supplies & Equip	2,250	2,295	2,341	2,388	2,435	2,484
Professional Services	2,250	2,295	2,341	2,388	2,435	2,484
Other Exp & Charges	240	320	326	333	340	346
Computers & Phones	45,945	41,827	42,664	43,517	44,387	45,275
Facilities Mgmt	6,024	6,144	6,267	6,393	6,521	6,651
Vehicles	11,450	11,515	11,745	11,980	12,220	12,464
Travel	2,700	2,754	2,809	2,865	2,923	2,981
Training	0	2,500	2,550	2,601	2,653	2,706
Total Current Service Cost	\$74,859	\$73,730	\$75,205	\$76,709	\$78,243	\$79,808
Current Service Cost Est Millage Required:	0.0096	0.0094	0.0095	0.0096	0.0097	0.0098
<u>Additional Staffing Needs</u>						
Relief Fund Counselor	\$42,277	\$44,671	\$47,114	\$49,605	\$52,145	\$54,737
Court Coordinator	35,048	37,086	39,164	41,284	43,446	45,652
Driver (part time)	15,650	16,589	17,547	18,523	19,520	20,536
FICA	7,113	7,523	7,943	8,370	8,806	9,251
Pension	9,472	10,015	10,569	11,134	11,710	12,298
Health	14,400	17,604	19,365	21,301	23,431	25,775
Workers Comp	210	222	235	247	260	273
Life Insurance	135	142	150	158	166	175
LT Disability	117	123	130	137	144	151
ST Disability	325	344	362	382	401	421
Total Additional Employee Cost	\$124,746	\$134,320	\$142,577	\$151,141	\$160,030	\$169,268
Additional Staffing Est Millage Required:	0.0161	0.0171	0.0180	0.0189	0.0198	0.0207
<u>Additional Service Cost</u>						
Office/ Apartment Complex Maintenance	\$0	\$5,241	\$5,346	\$5,453	\$5,562	\$5,673
Veteran Outreach	0	4,080	480	480	490	499
Hardware/Software Maintenance	8,362	8,529	8,700	8,874	9,051	9,232
Phone	1,918	1,956	1,995	2,035	2,076	2,117
Hardware	4,742	0	0	5,216	0	0
Vehicle	33,551	6,808	6,944	7,083	7,225	7,369
Mental health cost	5,000	5,100	5,202	5,306	5,412	5,520
Job Placement/ Resume asst. cost	0	0	0	0	0	0
Legal help cost	0	0	0	0	0	0
Total Additional Service Cost	\$53,573	\$31,715	\$28,668	\$34,447	\$29,816	\$30,412
Additional Service Cost Est Millage Required:	0.0069	0.0040	0.0036	0.0043	0.0037	0.0037
Total Veteran's Cost	\$902,648	\$932,712	\$980,719	\$1,039,859	\$1,091,036	\$1,150,042
Total Est Millage Required:	0.1161	0.1188	0.1237	0.1299	0.1349	0.1408

