

TO: The Honorable Mayor and Members of the City Council

THRU: Henry Holling, Interim City Manager

FROM: James R. Scroggins, Finance Director/Comptroller

DATE: May 15, 2009

SUBJECT: **REQUEST FOR REVISED FIVE YEAR PROJECTIONS FY 2009 - 2013**

At the request of Councilman Jacob and Councilman Spain, please find attached the revised Five Year Projections for FY 2009 – 2013 as of May 15, 2009. The five year projections are based on the proposed 2009 Budget adopted on December 9, 2008. The following assumptions are being used for expenditure growth over the next five years:

Personnel Services:	
Represented Employees	4.75%
Non- Represented	3.50%
Contractual	2.50%
Supplies	1.50%
Health Benefits	10.00%
Pension Benefits/Other Benefits	Average Salary Growth

The projection for 2010 based on the above assumptions reflects a deficit of \$10,046,499. The projection for 2010 includes the impact of the re-forecasting of 2009 revenues.

These numbers are the best estimate at this time. The estimates do not include any impact of the current market conditions on our pension funds which will impact the 2010 and future budgets. The projections are a work in process and will continued to be adjusted as up dated information becomes available.

Revised 2009
Revenue Estimates

	2008 Actual Unaudited	2009 Budget	Dollar Change	Percent Change	Re-forecasted 2009 Budget	Dollar Change	Percent Change	Forecasted 2010 Budget	Dollar Change	Percent Change	Forecasted 2011 Budget	Dollar Change	Percent Change	Forecasted 2012 Budget	Dollar Change	Percent Change	Forecasted 2013 Budget	Dollar Change	Percent Change
STATE SOURCES																			
Sales Taxes	\$ 23,839,851	\$ 24,530,080	\$ 480,980	2.00%	\$ 23,839,851	\$ (690,229)	-2.81%	\$ 24,078,250	\$ 238,399	1.00%	\$ 24,559,815	\$ 481,565	2.00%	\$ 25,051,011	\$ 491,196	2.00%	\$ 25,552,031	\$ 501,020	2.00%
Income Tax	\$ 11,456,986	\$ 11,369,200	\$ (112,600)	-1.00%	\$ 11,071,500	\$ (297,700)	-2.62%	\$ 11,182,215	\$ 110,715	1.00%	\$ 11,294,037	\$ 111,822	1.00%	\$ 11,519,918	\$ 225,881	2.00%	\$ 11,750,316	\$ 230,398	2.00%
Personal Property Replacement Tax	\$ 7,690,109	\$ 8,245,650	\$ 81,650	1.00%	\$ 7,000,000	\$ (1,245,650)	-15.11%	\$ 7,070,000	\$ 70,000	1.00%	\$ 7,140,700	\$ 70,700	1.00%	\$ 7,283,514	\$ 142,814	2.00%	\$ 7,429,184	\$ 145,670	2.00%
State Motor Fuel Tax	\$ 3,234,706	\$ 3,362,400	\$ (12,990)	-0.38%	\$ 3,362,400	\$ -	0.00%	\$ 3,396,024	\$ 33,624	1.00%	\$ 3,429,984	\$ 33,960	1.00%	\$ 3,464,284	\$ 34,300	1.00%	\$ 3,498,927	\$ 34,643	1.00%
Police Services	\$ 43,296	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	0.00%	\$ 28,000	\$ -	0.00%
Other/Miscellaneous Grants	\$ 634,306	\$ 234,926	\$ -	0.00%	\$ 240,926	\$ 6,000	2.55%	\$ 237,275	\$ (3,651)	-1.52%	\$ 239,648	\$ 2,373	1.00%	\$ 242,044	\$ 2,396	1.00%	\$ 244,464	\$ 2,420	1.00%
TOTAL STATE SOURCES	\$46,899,254	\$47,770,256	\$662,240	1.41%	\$45,542,677	(\$2,227,379)	-4.66%	\$45,991,764	\$449,087	0.99%	\$46,692,184	\$700,420	1.52%	\$47,588,771	\$896,587	1.92%	\$48,502,922	\$914,151	1.92%
FEDERAL SOURCES																			
Federal Grants																			
C.D.B.G. Entitlement/ESG	\$ 2,532,898	\$ 1,988,305	\$ (117)	-0.01%	\$ 1,988,305	\$ -	0.00%	\$ 1,988,305	\$ -	0.00%	\$ 1,988,305	\$ -	0.00%	\$ 1,988,305	\$ -	0.00%	\$ 1,988,305	\$ -	0.00%
HOME	\$ 899,287	\$ 805,103	\$ 41	0.01%	\$ 805,103	\$ -	0.00%	\$ 805,103	\$ -	0.00%	\$ 805,103	\$ -	0.00%	\$ 805,103	\$ -	0.00%	\$ 805,103	\$ -	0.00%
Other	\$ 521,926	\$ 80,276	\$ 76	0.09%	\$ 130,026	\$ 49,750	61.97%	\$ 80,276	\$ (49,750)	-38.26%	\$ 80,276	\$ -	0.00%	\$ 80,276	\$ -	0.00%	\$ 80,276	\$ -	0.00%
Police Services	\$ 513,806	\$ -	\$ -	0.00%	\$ 51,000	\$ 51,000	0.00%	\$ -	\$ (51,000)	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
TOTAL FEDERAL SOURCES	\$4,467,917	\$2,873,684	\$0	0.00%	\$2,974,434	\$100,750	3.51%	\$2,873,684	(\$100,750)	-3.39%	\$2,873,684	\$0	0.00%	\$2,873,684	\$0	0.00%	\$2,873,684	\$0	0.00%
TOTAL REVENUES	\$159,114,913	\$160,025,298	\$4,662,809	3.08%	\$156,997,919	(\$3,027,379)	-1.89%	\$160,292,816	\$3,294,897	2.10%	\$164,445,545	\$4,152,729	2.59%	\$169,262,381	\$4,816,836	2.93%	\$173,982,180	\$4,719,799	2.79%
OTHER FINANCING SOURCES																			
Sale of Property Proceeds	\$ 175,941	\$ 75,000	\$ -	0.00%	\$ 75,000	\$ -	0.00%	\$ 75,000	\$ -	0.00%	\$ 75,000	\$ -	0.00%	\$ 75,000	\$ -	0.00%	\$ 75,000	\$ -	0.00%
Bond/Loan Proceeds	\$ 28,000,000	\$ 7,525,000	\$ (20,475,000)	-72.93%	\$ 7,525,000	\$ -	0.00%	\$ 6,500,000	\$ (1,025,000)	-13.62%	\$ 4,000,000	\$ (2,500,000)	-38.02%	\$ 2,275,000	\$ (1,800,000)	-44.17%	\$ 2,275,000	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES	\$28,175,941	\$7,600,000	(\$20,475,000)	-72.93%	\$7,600,000	\$0	0.00%	\$6,575,000	(\$1,025,000)	-13.49%	\$4,075,000	(\$2,500,000)	-38.02%	\$2,275,000	(\$1,800,000)	-44.17%	\$2,275,000	\$0	0.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$187,290,854	\$167,625,298	(\$15,812,191)	8.55%	\$164,597,919	(\$3,027,379)	-1.81%	\$166,867,816	\$2,269,897	1.38%	\$168,520,545	\$1,652,729	0.99%	\$171,537,381	\$3,016,836	1.79%	\$176,257,180	\$4,719,799	2.75%

Revised 2009
Expenditure Estimates

	2008 Budget	2009 Budget	Dollar Change	Percent Change	Re-forecasted 2009 Budget	Dollar Change	Percent Change	Forecasted 2010 Budget	Dollar Change	Percent Change	Forecasted 2011 Budget	Dollar Change	Percent Change	Forecasted 2012 Budget	Dollar Change	Percent Change	Forecasted 2013 Budget	Dollar Change	Percent Change
CITY COUNCIL																			
Personnel Services	230,532	239,018	8,486	3.68%	239,018	\$ -	0.00%	265,352	26,334	11.02%	291,566	26,214	9.88%	293,858	2,291	0.79%	296,229	2,372	0.81%
Contractual Services	51,060	43,637	(7,423)	-14.54%	38,637	\$ (5,000)	-11.46%	44,728	1,091	2.50%	45,846	1,118	2.50%	46,992	1,146	2.50%	48,167	1,175	2.50%
Supplies & Materials	16,182	16,425	243	1.50%	16,425	\$ -	0.00%	16,671	246	1.50%	16,921	250	1.50%	17,175	254	1.50%	17,433	258	1.50%
TOTAL CITY COUNCIL	297,774	299,080	1,306	0.44%	294,080	(5,000)	-1.67%	326,752	27,672	9.25%	354,334	27,582	8.44%	358,025	3,691	1.04%	361,829	3,804	1.06%
CITY CLERK																			
Personnel Services	293,510	299,403	5,893	2.01%	288,303	\$ (11,100)	-3.71%	313,625	14,222	4.75%	328,522	14,897	4.75%	344,127	15,605	4.75%	360,473	16,346	4.75%
Contractual Services	47,608	48,798	1,190	2.50%	47,798	\$ (1,000)	-2.05%	50,018	1,220	2.50%	51,268	1,250	2.50%	52,550	1,282	2.50%	53,864	1,314	2.50%
Supplies & Materials	12,389	12,575	186	1.50%	12,575	\$ -	0.00%	12,764	189	1.50%	12,955	191	1.50%	13,149	194	1.50%	13,347	197	1.50%
TOTAL CITY CLERK	353,508	360,776	7,266	2.06%	348,676	(12,100)	-3.35%	376,406	15,630	4.33%	392,745	16,339	4.34%	409,826	17,081	4.35%	427,683	17,857	4.36%
BOARD OF EXAMINING ENGINEERS																			
Personnel Services	648	648	0	0.00%	648	\$ -	0.00%	648	0	0.00%	648	0	0.00%	648	0	0.00%	648	0	0.00%
Contractual Services	0	0	0	0.00%	0	\$ -	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
Supplies & Materials	0	0	0	0.00%	0	\$ -	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%	0	0	0.00%
TOTAL BOARD OF EXAMINING ENGINEERS	648	648	0	0.00%	648	0	0.00%	648	0	0.00%	648	0	0.00%	648	0	0.00%	648	0	0.00%
ELECTION COMMISSION																			
Personnel Services	225,593	211,695	(13,898)	-6.16%	211,695	\$ -	0.00%	221,751	10,056	4.75%	232,284	10,533	4.75%	243,317	11,033	4.75%	254,875	11,558	4.75%
Contractual Services	165,845	169,189	3,344	2.02%	169,189	\$ -	0.00%	173,419	4,230	2.50%	177,754	4,335	2.50%	182,198	4,444	2.50%	186,753	4,555	2.50%
Supplies & Materials	12,450	25,690	13,240	106.35%	25,690	\$ -	0.00%	26,075	385	1.50%	26,466	391	1.50%	26,863	397	1.50%	27,266	403	1.50%
TOTAL ELECTION COMMISSION	403,888	406,574	2,686	0.67%	406,574	0	0.00%	421,245	14,671	3.61%	436,504	15,260	3.62%	452,379	15,874	3.64%	468,894	16,515	3.65%
TOTAL COMMISSION & BOARD	404,536	407,222	2,686	0.66%	407,222	0	0.00%	421,893	14,671	3.60%	437,152	15,260	3.62%	453,027	15,874	3.63%	469,542	16,515	3.65%
ADMINISTRATION (CITY MANAGER/PUBLIC INFO/EQUAL OP)																			
Personnel Services	274,155	286,462	12,307	4.49%	266,056	\$ (20,406)	-7.12%	296,488	10,026	3.50%	306,865	10,377	3.50%	317,606	10,740	3.50%	328,722	11,116	3.50%
Contractual Services	15,378	15,762	384	2.50%	11,882	\$ (3,880)	-24.62%	16,156	394	2.50%	16,560	404	2.50%	16,974	414	2.50%	17,398	424	2.50%
Supplies & Materials	2,247	2,281	34	1.50%	2,281	\$ -	0.00%	2,315	34	1.50%	2,350	35	1.50%	2,385	35	1.50%	2,421	36	1.50%
TOTAL CITY MANAGER'S OFFICE	291,780	304,505	12,725	4.36%	280,219	(24,286)	-7.98%	314,959	10,454	3.43%	325,775	10,816	3.43%	336,965	11,190	3.43%	348,541	11,576	3.44%
PUBLIC INFORMATION																			
Personnel Services	79,892	82,279	2,387	2.99%	82,279	\$ -	0.00%	85,159	2,880	3.50%	88,139	2,981	3.50%	91,224	3,085	3.50%	94,417	3,193	3.50%
Contractual Services	65,792	67,437	1,645	2.50%	67,437	\$ -	0.00%	69,123	1,686	2.50%	70,851	1,728	2.50%	72,622	1,771	2.50%	74,438	1,816	2.50%
Supplies & Materials	2,945	2,993	48	1.61%	2,993	\$ -	0.00%	3,038	45	1.50%	3,083	46	1.50%	3,130	46	1.50%	3,177	47	1.50%
TOTAL PUBLIC INFORMATION	148,633	152,709	4,076	2.74%	152,709	0	0.00%	157,320	4,611	3.02%	162,074	4,754	3.02%	166,976	4,902	3.02%	172,032	5,055	3.03%
SIX SIGMA																			
Personnel Services	127,759	67,242	(60,517)	-47.37%	67,242	\$ -	0.00%	69,595	2,353	3.50%	72,031	2,436	3.50%	74,552	2,521	3.50%	77,162	2,609	3.50%
Contractual Services	1,000	1,000	0	0.00%	1,000	\$ -	0.00%	1,025	25	2.50%	1,051	26	2.50%	1,077	26	2.50%	1,104	27	2.50%
Supplies & Materials	1,000	1,000	0	0.00%	1,000	\$ -	0.00%	1,015	15	1.50%	1,030	15	1.50%	1,046	15	1.50%	1,061	16	1.50%
TOTAL SIX SIGMA	129,759	69,242	(60,517)	-46.64%	69,242	0	0.00%	71,635	2,393	3.46%	74,112	2,477	3.46%	76,675	2,563	3.46%	79,327	2,652	3.46%
EQUAL OPPORTUNITY OFFICE																			
Personnel Services	121,187	124,938	3,751	3.10%	124,938	\$ -	0.00%	129,311	4,373	3.50%	133,837	4,526	3.50%	138,521	4,684	3.50%	143,369	4,848	3.50%
Contractual Services	7,506	7,585	79	1.05%	3,762	\$ (3,823)	-50.40%	7,775	190	2.50%	7,969	194	2.50%	8,168	199	2.50%	8,372	204	2.50%
Supplies & Materials	1,264	1,280	16	1.29%	1,280	\$ -	0.00%	1,288	8	0.62%	1,319	31	2.39%	1,338	20	1.50%	1,358	20	1.50%
TOTAL EQUAL OPPORTUNITY OFFICE	129,957	133,803	3,846	2.96%	129,980	(3,823)	-2.86%	138,385	4,582	3.42%	143,124	4,740	3.43%	148,028	4,903	3.43%	153,100	5,073	3.43%
ADMINISTRATION (CITY MANAGER/PUBLIC INFO/EQUAL OPPORTUNITY OFFICE)																			
Personnel Services	700,129	660,259	(60,259)	-8.61%	632,150	\$ (28,109)	-4.26%	682,299	682,299	3.34%	705,085	705,085	3.34%	728,644	728,644	3.34%	753,000	753,000	3.34%

Revised 2009
Expenditure Estimates

	2008 Budget	2009 Budget	Dollar Change	Percent Change	Re-forecasted 2009 Budget	Dollar Change	Percent Change	Forecasted 2010 Budget	Dollar Change	Percent Change	Forecasted 2011 Budget	Dollar Change	Percent Change	Forecasted 2012 Budget	Dollar Change	Percent Change	Forecasted 2013 Budget	Dollar Change	Percent Change
LEGAL DEPARTMENT																			
Personnel Services	568,564	620,256	51,692	9.09%	613,756	\$ (6,500)	-1.05%	641,965	21,709	3.50%	664,434	22,469	3.50%	687,689	23,255	3.50%	711,758	24,069	3.50%
Contractual Services	279,777	286,583	6,806	2.43%	283,583	\$ (3,000)	-1.05%	293,748	7,165	2.50%	301,091	7,344	2.50%	308,619	7,527	2.50%	316,334	7,715	2.50%
Supplies & Materials	6,800	6,900	100	1.47%	6,900	\$ -	0.00%	7,004	103	1.50%	7,109	105	1.50%	7,215	107	1.50%	7,323	108	1.50%
TOTAL LEGAL DEPARTMENT	855,141	913,739	58,598	6.85%	904,239	(9,500)	-1.04%	942,716	28,977	3.17%	972,634	29,918	3.17%	1,003,523	30,889	3.18%	1,035,415	31,893	3.18%
HUMAN RESOURCES DEPARTMENT																			
Personnel Services	427,274	442,229	14,955	3.50%	387,506	\$ (54,723)	-12.37%	457,707	15,478	3.50%	473,727	16,020	3.50%	490,307	16,580	3.50%	507,466	17,161	3.50%
Contractual Services	878,834	877,670	(1,164)	-0.13%	867,770	\$ (9,900)	-1.13%	899,612	21,942	2.50%	922,102	22,490	2.50%	945,155	23,053	2.50%	968,783	23,629	2.50%
Supplies & Materials	15,830	16,100	270	1.71%	16,100	\$ -	0.00%	16,342	241	1.50%	16,587	245	1.50%	16,835	249	1.50%	17,088	253	1.50%
TOTAL HUMAN RESOURCES	1,321,938	1,335,999	14,061	1.06%	1,271,376	(64,623)	-4.84%	1,373,660	37,661	2.82%	1,412,415	38,755	2.82%	1,452,297	39,882	2.82%	1,493,339	41,042	2.83%
FIRE & POLICE COMMISSION																			
Personnel Services	12,660	12,948	288	2.27%	12,948	\$ -	0.00%	13,401	453	3.50%	13,870	469	3.50%	14,356	485	3.50%	14,858	502	3.50%
Contractual Services	138,437	237,517	99,080	71.57%	237,517	\$ -	0.00%	243,455	5,938	2.50%	249,541	6,086	2.50%	255,780	6,239	2.50%	262,174	6,394	2.50%
Supplies & Materials	2,719	2,761	42	1.54%	2,761	\$ -	0.00%	2,802	41	1.50%	2,844	42	1.50%	2,887	43	1.50%	2,930	43	1.50%
TOTAL FIRE & POLICE COMMISSION	153,816	253,226	99,410	64.63%	253,226	0	0.00%	259,659	6,433	2.54%	266,256	6,597	2.54%	273,023	6,767	2.54%	279,963	6,940	2.54%
TOTAL HR & COMMISSION	1,475,754	1,589,225	113,471	7.69%	1,524,602	(64,623)	-4.07%	1,633,319	44,094	2.77%	1,678,671	45,353	2.78%	1,725,320	46,648	2.78%	1,773,302	47,982	2.78%
INFORMATION SERVICES																			
Personnel Services	1,188,222	1,173,948	(14,274)	-1.20%	1,173,948	\$ -	0.00%	1,229,711	55,763	4.75%	1,288,122	58,411	4.75%	1,349,308	61,186	4.75%	1,413,400	64,092	4.75%
Contractual Services	662,808	723,366	60,558	9.14%	687,366	\$ (36,000)	-4.98%	741,450	18,084	2.50%	759,986	18,536	2.50%	778,986	19,000	2.50%	798,461	19,475	2.50%
Supplies & Materials	27,145	30,500	3,355	12.36%	30,500	\$ -	0.00%	30,958	457	1.50%	31,422	464	1.50%	31,893	471	1.50%	32,372	478	1.50%
TOTAL INFORMATION SERVICES	1,878,175	1,927,814	49,639	2.64%	1,891,814	(36,000)	-1.87%	2,002,118	74,304	3.85%	2,079,530	77,412	3.87%	2,160,187	80,657	3.88%	2,244,232	84,045	3.89%
CITY TREASURER																			
Personnel Services	352,636	350,281	(2,355)	-0.67%	350,281	\$ -	0.00%	366,919	16,638	4.75%	384,348	17,429	4.75%	402,605	18,257	4.75%	421,728	19,124	4.75%
Contractual Services	7,915	8,015	100	1.26%	8,015	\$ -	0.00%	8,215	200	2.50%	8,421	205	2.50%	8,631	211	2.50%	8,847	216	2.50%
Supplies & Materials	4,000	4,000	0	0.00%	4,000	\$ -	0.00%	4,060	60	1.50%	4,121	61	1.50%	4,183	62	1.50%	4,245	63	1.50%
TOTAL CITY TREASURER	364,551	362,296	(2,255)	-0.62%	362,296	0	0.00%	379,195	16,899	4.66%	396,890	17,695	4.67%	415,419	18,529	4.67%	434,821	19,402	4.67%
FINANCE DEPARTMENT																			
Personnel Services	1,094,704	1,140,324	45,620	4.17%	1,078,816	\$ (61,408)	-5.39%	1,194,489	54,165	4.75%	1,251,228	56,738	4.75%	1,310,661	59,433	4.75%	1,372,917	62,256	4.75%
Contractual Services	201,600	202,323	715	0.35%	199,323	\$ (7,000)	-3.46%	207,381	5,058	2.50%	212,566	5,185	2.50%	217,880	5,314	2.50%	223,327	5,447	2.50%
Supplies & Materials	23,115	24,015	900	3.89%	24,015	\$ -	0.00%	24,375	360	1.50%	24,741	366	1.50%	25,112	371	1.50%	25,489	377	1.50%
TOTAL FINANCE DEPARTMENT	1,319,427	1,366,662	47,235	3.58%	1,298,254	(68,408)	-5.01%	1,426,246	59,584	4.36%	1,488,534	62,288	4.37%	1,553,653	65,119	4.37%	1,621,733	68,080	4.38%
ECONOMIC DEVELOPMENT DEPARTMENT																			
Personnel Services	326,188	335,685	9,497	2.91%	335,685	\$ -	0.00%	347,434	11,749	3.50%	359,594	12,160	3.50%	372,180	12,586	3.50%	385,206	13,026	3.50%
Contractual Services	241,021	221,605	(19,416)	-8.06%	204,605	\$ (17,000)	-7.67%	227,145	5,540	2.50%	232,824	5,679	2.50%	238,644	5,821	2.50%	244,610	5,966	2.50%
Supplies & Materials	9,426	9,567	141	1.50%	9,567	\$ -	0.00%	9,711	144	1.50%	9,856	146	1.50%	10,004	148	1.50%	10,154	150	1.50%
TOTAL ECONOMIC DEVELOPMENT DEPARTMENT	576,635	566,857	(9,778)	-1.70%	549,857	(17,000)	-3.00%	584,290	17,433	3.08%	602,274	17,984	3.08%	620,828	18,554	3.08%	639,971	19,142	3.08%
PLANNING & GROWTH MANAGEMENT																			
Personnel Services	1,365,650	1,387,754	2,098	0.15%	1,367,754	\$ -	0.00%	1,432,722	64,968	4.75%	1,500,777	68,054	4.75%	1,572,064	71,287	4.75%	1,646,737	74,673	4.75%
Contractual Services	180,807	190,850	10,043	5.55%	154,442	\$ (36,408)	-19.08%	195,621	4,771	2.50%	200,512	4,891	2.50%	205,625	5,013	2.50%	210,663	5,138	2.50%
Supplies & Materials	35,572	36,105	533	1.50%	36,105	\$ -	0.00%	36,647	542	1.50%	37,196	550	1.50%	37,754	558	1.50%	38,321	566	1.50%
TOTAL PLANNING & GROWTH MANAGEMENT	1,582,035	1,594,709	12,674	0.80%	1,558,301	(36,408)	-2.28%	1,664,990	70,281	4.41%	1,738,485	73,495	4.41%	1,815,342	76,858	4.42%	1,895,720	80,377	4.43%

Revised 2009
Expenditure Estimates

	2008 Budget	2009 Budget	Dollar Change	Percent Change	Re-forecasted 2009 Budget	Dollar Change	Percent Change	Forecasted 2010 Budget	Dollar Change	Percent Change	Forecasted 2011 Budget	Dollar Change	Percent Change	Forecasted 2012 Budget	Dollar Change	Percent Change	Forecasted 2013 Budget	Dollar Change	Percent Change
EMERGENCY COMMUNICATION CENTER (with RADIO COMMUNICATION DIVISION)																			
Personnel Services	2,424,053	2,412,915	(11,138)	-0.46%	2,395,006	\$ (17,907)	-0.74%	2,527,528	114,613	4.75%	2,647,586	120,058	4.75%	2,773,346	125,760	4.75%	2,905,080	131,734	4.75%
Contractual Services	113,657	133,806	20,149	17.73%	131,950	\$ (1,856)	-1.39%	137,151	3,345	2.50%	140,580	3,429	2.50%	144,094	3,514	2.50%	147,697	3,602	2.50%
Supplies & Materials	75,377	76,507	1,130	1.50%	76,507	\$ -	0.00%	77,655	1,148	1.50%	78,819	1,165	1.50%	80,002	1,182	1.50%	81,202	1,200	1.50%
TOTAL ECC (w/RCD)	2,613,087	2,623,228	10,141	0.39%	2,603,465	(19,763)	-0.75%	2,742,334	119,106	4.54%	2,866,985	124,651	4.55%	2,997,443	130,457	4.55%	3,133,979	136,536	4.56%
BAND																			
Personnel Services	83,547	83,547	0	0.00%	83,547	\$ -	0.00%	86,471	2,924	3.50%	89,498	3,026	3.50%	92,530	3,132	3.50%	95,572	3,242	3.50%
Contractual Services	5,879	5,879	0	0.00%	5,879	\$ -	0.00%	6,026	147	2.50%	6,177	151	2.50%	6,331	154	2.50%	6,489	158	2.50%
Supplies & Materials	2,462	2,462	0	0.00%	2,462	\$ -	0.00%	2,499	37	1.50%	2,536	37	1.50%	2,574	38	1.50%	2,613	39	1.50%
TOTAL BAND	91,888	91,888	0	0.00%	91,888	0	0.00%	94,996	3,108	3.38%	98,211	3,215	3.38%	101,536	3,325	3.39%	104,974	3,439	3.39%
INSPECTION SERVICES																			
Personnel Services	2,914,475	3,015,907	101,432	3.48%	2,928,708	\$ (87,199)	-2.89%	3,159,163	143,256	4.75%	3,309,223	150,060	4.75%	3,466,411	157,188	4.75%	3,631,065	164,655	4.75%
Contractual Services	901,492	923,661	22,169	2.46%	915,326	\$ (8,335)	-0.90%	946,753	23,092	2.50%	970,421	23,665	2.50%	994,682	24,261	2.50%	1,019,545	24,867	2.50%
Supplies & Materials	97,440	98,785	1,345	1.38%	98,785	\$ -	0.00%	100,267	1,482	1.50%	101,771	1,504	1.50%	103,297	1,527	1.50%	104,847	1,548	1.50%
TOTAL INSPECTION SERVICES	3,913,407	4,038,353	124,946	3.19%	3,942,819	(95,534)	-2.37%	4,206,182	167,829	4.16%	4,381,415	175,233	4.17%	4,564,390	182,975	4.18%	4,755,461	191,071	4.19%
FIRE DEPARTMENT*																			
Personnel Services	16,076,124	16,873,966	797,842	4.96%	16,791,622	\$ (82,344)	-0.49%	17,675,479	801,513	4.75%	18,515,065	839,585	4.75%	19,394,530	879,466	4.75%	20,315,770	921,240	4.75%
Contractual Services	678,772	649,119	(29,653)	-4.37%	639,432	\$ (9,687)	-1.49%	665,347	16,228	2.50%	681,981	16,634	2.50%	699,030	17,050	2.50%	716,506	17,476	2.50%
Supplies & Materials	348,857	384,090	35,233	10.10%	384,090	\$ -	0.00%	389,851	5,761	1.50%	395,699	5,848	1.50%	401,635	5,935	1.50%	407,659	6,025	1.50%
TOTAL FIRE DEPARTMENT	17,103,753	17,907,175	803,422	4.70%	17,815,144	(92,031)	-0.51%	18,730,678	823,503	4.60%	19,592,744	862,067	4.60%	20,495,195	902,451	4.61%	21,439,935	944,740	4.61%
*Include Emergency Mgmt																			
PUBLIC WORKS																			
Personnel Services*	7,465,260	7,784,501	319,232	4.28%	7,143,666	\$ (640,835)	-8.23%	8,154,265	369,764	4.75%	8,541,592	387,326	4.75%	8,947,318	405,726	4.75%	9,372,316	424,998	4.75%
Contractual Services	9,947,379	10,430,884	483,505	4.86%	10,236,881	\$ (194,203)	-1.86%	10,691,656	260,772	2.50%	10,958,948	267,291	2.50%	11,232,921	273,974	2.50%	11,513,744	280,823	2.50%
Supplies & Materials	3,476,142	3,593,296	117,154	3.37%	3,572,704	\$ (20,592)	-0.57%	3,647,195	53,899	1.50%	3,701,903	54,708	1.50%	3,757,432	55,529	1.50%	3,813,793	56,361	1.50%
TOTAL PUBLIC WORKS	20,888,790	21,808,681	919,891	4.40%	20,953,051	(855,630)	-3.92%	22,493,116	684,435	3.14%	23,202,443	709,327	3.15%	23,937,671	735,228	3.17%	24,699,853	762,182	3.18%
POLICE DEPARTMENT																			
Personnel Services	21,762,136	22,961,011	1,198,875	5.51%	22,706,850	\$ (254,161)	-1.11%	24,051,659	1,090,648	4.75%	25,194,113	1,142,454	4.75%	26,390,833	1,196,720	4.75%	27,644,398	1,253,565	4.75%
Contractual Services	1,331,501	1,364,780	33,280	2.50%	1,319,180	\$ (45,600)	-3.34%	1,388,910	34,120	2.50%	1,433,882	34,973	2.50%	1,469,730	35,847	2.50%	1,506,473	36,743	2.50%
Supplies & Materials	450,146	456,900	6,752	1.50%	456,900	\$ -	0.00%	463,754	6,853	1.50%	470,710	6,956	1.50%	477,770	7,061	1.50%	484,937	7,167	1.50%
TOTAL POLICE DEPARTMENT	23,543,783	24,782,701	1,238,916	5.26%	24,482,940	(299,761)	-1.21%	25,914,322	1,131,621	4.57%	27,098,705	1,184,383	4.57%	28,338,333	1,239,628	4.57%	29,635,808	1,297,474	4.58%
LIBRARY FUND																			
Personnel Services	3,401,420	3,605,505	204,085	6.00%	3,605,505	\$ -	0.00%	3,776,766	171,261	4.75%	3,956,163	179,396	4.75%	4,144,081	187,918	4.75%	4,340,924	196,844	4.75%
Contractual Services	2,440,318	2,680,282	239,964	9.83%	2,680,282	\$ -	0.00%	2,747,289	67,007	2.50%	2,815,971	68,682	2.50%	2,886,371	70,399	2.50%	2,958,530	72,159	2.50%
Supplies & Materials	333,458	353,465	20,007	6.00%	353,465	\$ -	0.00%	358,767	5,302	1.50%	364,148	5,382	1.50%	369,617	5,462	1.50%	375,195	5,544	1.50%
Library Benefits	699,721	731,107	41,383	6.00%	731,107	\$ -	0.00%	763,335	34,728	4.75%	802,212	36,377	4.75%	840,317	38,105	4.75%	880,232	39,915	4.75%
TOTAL LIBRARY FUND	6,864,920	7,370,359	464,056	7.36%	7,370,359	\$ -	0.00%	7,648,657	243,571	3.78%	7,938,494	253,460	3.79%	8,240,379	263,779	3.80%	8,554,841	274,547	3.82%

Revised 2009
Expenditure Estimates

	2008 Budget	2009 Budget	Dollar Change	Percent Change	Re-forecasted 2009 Budget	Dollar Change	Percent Change	Forecasted 2010 Budget	Dollar Change	Percent Change	Forecasted 2011 Budget	Dollar Change	Percent Change	Forecasted 2012 Budget	Dollar Change	Percent Change	Forecasted 2013 Budget	Dollar Change	Percent Change
OTHER UNDISTRIBUTED EXPENSES																			
Employees Benefits (Estimated)																			
Health Benefits	16,545,847	16,568,750	22,903	0.14%	16,568,750	\$ -	0.00%	18,225,625	1,656,875	10.00%	20,048,188	1,822,563	10.00%	22,053,006	2,004,819	10.00%	24,258,307	2,205,301	10.00%
Pensions (Fire, Police & IMRF), Workers Comp Other Employee Benefits	19,020,508	19,995,893	975,385	5.13%	19,805,844	\$ (190,049)	-0.95%	20,920,396	924,503	4.62%	21,910,290	989,894	4.73%	22,938,994	1,028,704	4.70%	24,016,259	1,077,265	4.70%
Other Post Employment Benefits (GASB 45)	2,721,615	3,103,630	382,016	14.04%	3,103,630	\$ -	0.00%	3,413,993	310,363	10.00%	3,755,392	341,399	10.00%	4,130,932	375,539	10.00%	4,544,025	413,093	10.00%
Support to Other Agencies	2,955,213	4,669,618	1,714,405	58.01%	4,669,618	\$ -	0.00%	4,763,010	93,392	2.00%	4,858,271	95,260	2.00%	4,955,436	97,165	2.00%	5,054,545	99,109	2.00%
TOTAL GENERAL FUND BUDGETED EXPENSES																			
Total Personnel	60,816,204	63,492,462	2,676,258	4.40%	62,255,879	\$ (1,236,583)	-1.95%	66,428,014	2,935,552	4.62%	69,571,199	3,143,185	4.73%	72,837,618	3,266,419	4.70%	76,258,231	3,420,613	4.70%
Total Contractual	18,364,394	19,289,758	925,364	5.04%	18,807,066	\$ (382,692)	-1.98%	19,770,977	481,219	2.49%	20,265,251	494,274	2.50%	20,771,883	506,631	2.50%	21,291,180	519,297	2.50%
Total Supplies	4,956,972	5,157,697	200,725	4.05%	5,137,105	\$ (20,592)	-0.40%	5,234,047	76,350	1.48%	5,312,558	78,511	1.50%	5,392,247	79,688	1.50%	5,473,130	80,884	1.50%
Total Benefits Benefits as a Percentage of Total Payroll	38,287,970	39,668,273	1,380,304	3.61%	39,478,224	\$ (190,049)	-0.48%	42,560,014	2,891,741	7.29%	45,713,870	3,153,856	7.41%	49,122,932	3,409,062	7.46%	52,818,591	3,695,659	7.52%
Support to Other Agencies	2,955,213	4,669,618	1,714,405	58.01%	4,669,618	\$ -	0.00%	4,763,010	93,392	2.00%	4,858,271	95,260	2.00%	4,955,436	97,165	2.00%	5,054,545	99,109	2.00%
Total Operating Expenditures	125,380,752	132,277,808	6,897,056	5.50%	130,447,892	(1,829,916)	-1.38%	138,756,063	6,478,255	4.90%	145,721,149	6,965,086	5.02%	153,080,115	7,358,966	5.05%	160,895,676	7,815,561	5.11%

Capital Improvement Program																			
Unrestricted Capital	10,648,585	8,908,895	(1,739,690)	-16.34%	8,596,895	\$ (312,000)	-3.50%	11,089,132	2,180,237	24.47%	8,797,775	(2,291,357)	-20.66%	10,808,899	2,011,124	22.86%	9,613,845	(1,195,054)	-11.06%
Riverfront	31,500	86,500	(5,000)	-5.46%	86,500	\$ -	0.00%	86,500	0	0.00%	86,500	0	0.00%	86,500	0	0.00%	86,500	0	0.00%
Road	2,057,500	2,405,000	347,500	16.89%	2,405,000	\$ -	0.00%	1,677,500	(727,500)	-30.25%	1,345,750	(331,750)	-19.78%	917,000	(428,750)	-31.86%	991,850	74,850	8.16%
TIF	3,955,300	670,000	(3,325,300)	-83.23%	670,000	\$ -	0.00%	55,000	(615,000)	-91.79%	55,000	0	0.00%	0	(55,000)	-100.00%	0	0	0.00%
Sanitary Sewer	2,346,360	6,753,000	4,406,640	187.81%	6,753,000	\$ -	0.00%	5,993,000	(760,000)	-11.25%	4,000,000	(1,993,000)	-33.26%	1,840,000	(2,160,000)	-54.00%	0	(1,840,000)	-100.00%
Landfill	834,888	789,772	(45,116)	-5.40%	789,772	\$ -	0.00%	349,345	(440,427)	-55.77%	354,017	4,672	1.34%	358,784	4,767	1.35%	363,946	4,862	1.36%
Federal Entitlement	2,163,995	1,821,706	(342,289)	-15.82%	1,821,706	\$ -	0.00%	1,305,706	(516,000)	-28.33%	1,305,706	0	0.00%	1,305,706	0	0.00%	1,305,706	0	0.00%
Total Capital Improvement Program	22,138,129	21,434,873	(703,256)	-3.18%	21,122,873	\$ (312,000)	-1.46%	20,556,183	(878,690)	-4.10%	15,944,748	(4,611,435)	-22.43%	15,316,889	(627,859)	-3.94%	12,361,547	(2,955,342)	-19.29%

Debt Service	15,437,781	18,738,827	3,301,046	21.38%	18,288,827	(450,000)	-2.40%	17,450,589	(1,288,238)	-8.87%	17,652,924	202,335	1.16%	18,207,690	554,766	3.14%	17,500,527	(707,163)	-3.88%
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(Use of)/ Increase in Restricted Fund Balance	(7,590,857)	(4,548,546)	3,042,311	-40.08%	(4,548,546)	-	0.00%	151,980	4,700,526	-103.34%	1,996,833	1,844,853	1213.88%	1,410,624	(586,209)	-29.36%	3,987,754	2,577,130	182.69%
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Capitalized Interest	(1,047,530)	(279,370)	768,160	-73.33%	(279,370)	-	0.00%	279,370	0.00%	0.00%	0	0.00%	0	0	0.00%	-	0	0.00%
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Total Expenditures	154,318,275	167,623,592	13,305,317	8.62%	165,031,676	(2,591,916)	-1.55%	176,914,815	9,291,223	5.54%	181,315,654	4,400,839	2.49%	188,015,318	6,699,664	3.70%	194,745,504	6,730,186	3.58%
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Excess(Deficit) of Revenues Over(Under) Expenditures	\$97,553	\$1,706			(\$433,757)			(\$10,046,999)			(\$12,795,109)			(\$16,477,937)			(\$18,488,324)		
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Personnel Services % Represented Management 1.0475 1.0350 Contract % 1.025 Supplies % 1.0150 Health Benefits % 1.100

	2006	2007	2008	2009	2009 Revised	2010	2011	2012	2013
Revenues	\$ 147,327	\$ 155,920	\$ 154,416	\$ 167,625	\$ 164,598	\$ 166,868	\$ 168,521	\$ 171,537	\$ 176,257
Expenditures	\$ 147,327	\$ 155,786	\$ 154,318	\$ 167,624	\$ 165,032	\$ 176,915	\$ 181,316	\$ 188,015	\$ 194,746

