

## Summary

	A	B	C	D	E	F	G	H
1	<b>Municipal Government</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
2	<b>Opening Surplus</b>	\$ 4.5	\$ 6.0	\$ 0.7	\$ 0.4	\$ 1.4	\$ 2.2	\$ 2.2
3	<b>Revenues and Transfers</b>							
4	Property Taxes and Other	\$ 91.1	\$ 93.4	\$ 96.8	\$ 98.3	\$ 100.2	\$ 100.7	\$ 101.1
5	Other City Sources	3.1	3.9	3.6	3.8	4.0	4.2	4.3
6	State and Federal Aid	4.0	3.9	3.9	4.3	4.3	4.3	4.2
7	Other Transfers	1.0	1.3	0.8	0.8	0.8	0.8	0.7
8	School Transfer	(44.6)	(48.6)	(42.5)	(42.9)	(43.6)	(43.6)	(43.6)
9	Teacher Settlement Transfer			(0.4)				
10	School Deficit Transfer		(6.5)					
11	<b>Total Revenues and Transfers</b>	\$ 54.7	\$ 47.4	\$ 62.2	\$ 64.3	\$ 65.6	\$ 66.2	66.8
12	<i>Property Tax Change</i>		2.5%	3.6%	1.6%	1.9%	0.5%	0.4%
13								
14	<b>Expenditures</b>							
15	City Operations	\$ 50.9	\$ 48.4	\$ 57.3	\$ 57.5	\$ 59.1	\$ 60.6	\$ 62.2
16	Capital Expenditures	2.3	4.4	5.1	5.8	5.7	5.6	5.5
17	<b>Total Expenditures</b>	\$ 53.2	\$ 52.8	\$ 62.4	\$ 63.3	\$ 64.8	\$ 66.2	\$ 67.7
18	<i>Operating Expenditures Change*</i>		-5.0%	18.5%	0.4%	2.7%	2.5%	2.6%
19								
20	<b>Closing Surplus</b>	\$ 6.0	\$ 0.7	\$ 0.4	\$ 1.4	\$ 2.2	\$ 2.2	\$ 1.4
21	<b>Operating Surplus</b>	\$ 1.5	\$ (5.4)	\$ (0.3)	\$ 1.0	\$ 0.8	\$ 0.0	\$ (0.9)
22	<i>* FY 2013 increases significantly due to full funding of ARC and OPEB.</i>							
23								
24	<b>School District</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
25	<b>Opening Surplus</b>	\$ (6.3)	\$ (7.6)	\$ (0.8)	\$ (0.4)	\$ (0.0)	\$ 0.1	\$ 0.2
26	<b>Revenues</b>							
27	Municipal Appropriation	\$ 44.6	\$ 48.6	\$ 42.5	\$ 42.9	\$ 43.6	\$ 43.6	\$ 43.6
28	School Deficit Transfer		\$ 6.5					
29	State Aid	24.1	25.2	27.2	28.2	29.1	30.1	30.7
30	Federal Aid	2.2	1.5	1.5	1.6	1.6	1.7	1.7
31	Other	0.9	0.4	0.2	0.2	0.2	0.2	0.2
32	Transfers							
33	<b>Total Revenues</b>	\$ 71.8	\$ 82.2	\$ 71.5	\$ 72.9	\$ 74.6	\$ 75.6	\$ 76.3
34								
35	<b>Expenditures</b>							
36	School Operations*	73.1	75.4	71.1	72.5	74.5	75.5	75.1
37								
38	<b>Total Expenditures</b>	\$ 73.1	\$ 75.4	\$ 71.1	\$ 72.5	\$ 74.5	\$ 75.5	\$ 75.1
39	<i>Operating Expenditures Change</i>		3.2%	-5.7%	2.0%	2.8%	1.2%	-0.4%
40								
41	<b>Closing Surplus</b>	\$ (7.6)	\$ (0.8)	\$ (0.4)	\$ (0.0)	\$ 0.1	\$ 0.2	\$ 1.4
42	<b>Operating Surplus</b>	\$ (1.3)	\$ 6.8	\$ 0.4	\$ 0.3	\$ 0.1	\$ 0.2	\$ 1.2
43	<i>* FY 2013 increases significantly due to full funding of OPEB.</i>							
44								
45	<b>City Combined</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
46	<b>Cumulative Surplus</b>	\$ (1.6)	\$ (0.1)	\$ 0.0	\$ 1.3	\$ 2.3	\$ 2.5	\$ 2.8
47	<b>Operating Surplus</b>	\$ 0.2	\$ 1.4	\$ 0.2	\$ 1.3	\$ 0.9	\$ 0.2	\$ 0.3
48								

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
2									
3	<b>Property Taxes</b>								
4	Property Taxes		91,315,902	93,926,987	94,866,257	95,814,919	95,814,919	95,814,919	
5	New Property Tax Growth			500,000	500,000	500,000	500,000	500,000	
6	Real Estate	72,111,254							
7	Tax Exempt Properties Review	-	500,000	500,000	505,000	510,050	510,050	510,050	
8	Homestead 15 Year Phase-out		233,333	700,000	1,166,667	1,633,333	2,100,000	2,566,667	
9	Tangible Property	11,667,186							
10	Offset Program - Real and Tangible		284,456	142,228	71,114	35,557	17,779	8,889	
11	<i>Levy Increase</i>								
12	Motor Vehicle	6,711,465							
13	<i>Motor Vehicle - Homestead Link</i>								
14	Offset Program - MV		319,676	159,838	79,919	39,960	19,980	9,990	
15	Early Pay Incentive Phase Out (2%, 1.5%, 1%)		566,667	850,000	1,133,333	1,700,000	1,700,000	1,700,000	
16	<i>Ten New Road Back Tax</i>		200,000						
17	Property Tax overpayment refund		(34,624)	(34,624)	(34,624)	(34,624)			
18	Interest on Taxes/Investments	611,749	5,571	5,571	5,571	5,571	5,571	5,571	
19									
20									
21	<b>Total Property Taxes</b>	91,101,654	93,390,981	96,750,000	98,293,237	100,204,766	100,668,299	101,116,086	
22	<b>Percent Change</b>		2.5%	3.6%	1.6%	1.9%	0.5%	0.4%	
23									
24	<b>City Non-tax Sources</b>								
25	Baseline	2,297,306	2,194,113	2,303,819	2,419,010	2,539,960	2,666,958	2,800,306	
26	EMS Billing Service	-	431,967	444,926	458,274	472,022	486,183	500,768	
27	Municipal Traffic Court to Tribunal			(73,500)	(98,000)	(98,000)	(98,000)	(98,000)	
28	Sweetland House Rental		165,355	396,852	396,852	396,852	396,852	396,852	
29	GASB 54 Municipal Court		239,930	239,930	239,930	239,930	239,930	239,930	
30	Senior Service Fees		5,700	11,400	11,400	11,400	11,400	11,400	
31	Diabetic Management Insurance Reimbursement		-						
32	Additional School Bus Cameras								
33	School Bus Fines from \$300 to \$500								
34	Meals Tax	740,366	775,000	799,663	831,108	831,108	831,108	831,108	

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
35	Business Registration Fees			(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
36	Parks and Recreation Fees to Restricted				(94,000)	(94,000)	(94,000)	(94,000)	(94,000)
37	Forbes Street Solar Lease			20,000	85,600	156,200	241,800	241,800	241,800
38	Subdivision and Land Development Fees			6,000	8,000	8,000	8,000	8,000	8,000
39	Permitting Fees to Restricted				(625,000)	(625,000)	(625,000)	(625,000)	(625,000)
40	Permitting Restricted Account Indirects				32,813	32,813	32,813	32,813	32,813
41	Weaver House Lease			8,000	12,000	12,000	12,000	12,000	12,000
42	EP Housing Authority		106,614	106,614	106,614	106,614	106,614	106,614	106,614
43	Non-Profits PILOTs								
44	Harbormaster Fee Increase								
45	Traffic Fines Increase								
46									
47	<b>Total City Non-Tax Sources</b>		3,144,286	3,912,679	3,609,116	3,815,200	4,035,498	4,176,657	4,324,590
48									
49	<b>State and Federal Aid</b>								
50	Hotel Tax		31,658	32,544	35,313	36,905	37,938	38,735	39,548
51	Public Service Corporation		529,417	566,091	566,091	566,091	566,091	566,091	566,091
52	PILOT		153,405	153,404	160,723	165,541	165,541	165,541	165,541
53	Revenue Sharing								
54	Motor Vehicle		446,841	448,434	448,434	448,434	448,434	448,434	448,434
55	Library Aid		434,275	395,804	416,425	403,334	403,334	403,334	403,334
56	Library Construction Aid		73,950	124,951					
57	Distressed Communities		757,468	378,734					
58	School Housing Aid		810,063	1,198,113	1,263,897	1,091,272	1,093,030	1,109,335	1,109,335
59	Federal QSCB Subsidy		418,694	191,858	372,619	349,904	326,042	301,060	274,958
60	\$15 million 2012 Bond			104,000	572,000	780,000	780,000	780,000	780,000
61	ERRP		-	201,438	-	-	-	-	-
62	Statistical Revaluation			124,418					
63	Incentive Aid - FY 14 Gov's Budget				112,113	448,452	448,452	448,452	448,452
64	Other Federal Aid		366,350						
65									
66	<b>Total State and Federal Aid</b>		4,022,121	3,919,789	3,947,615	4,289,933	4,268,862	4,260,982	4,235,693
67									
68	<b>Other Transfers</b>								
69	Net Transfers		1,019,730	1,274,130	1,274,130	1,274,130	1,274,130	1,274,130	1,274,130

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
70	Curbing Program			63,972					
71	Surplus Property Sales								
72	Budget Reserve Fund			(1,003,591)	(1,021,084)	(1,042,403)	(1,048,450)	(1,054,407)	
73	<b>ADJ TO ACTUAL</b>			526,939	526,939	526,939	526,939	526,939	526,939
74	<b>Total Other Transfers</b>		1,019,730	1,338,102	797,478	779,985	758,666	752,619	746,662
75									
76	<b>School Transfer</b>								
77	Local Property Tax	(44,025,100)	(47,008,511)	(42,066,946)	(42,866,218)	(43,637,810)	(43,637,810)	(43,637,810)	(43,637,810)
78	Add from Surplus for settlement			(440,000)					
79	Add from Surplus		(856,799)						
80	Property Tax for Meals Tax		(775,000)	-	-	-	-	-	-
81	Meals Tax	(592,293)							
82									
83	<b>Total School Transfer</b>		(44,617,393)	(48,640,310)	(42,506,946)	(42,866,218)	(43,637,810)	(43,637,810)	(43,637,810)
84									
85	<b>Expenditures</b>				62,597,263				
86	City Operations	50,972,570	48,288,184	50,930,013	52,305,123	53,769,667	54,898,830	56,051,705	
87	Salaries Adjustments to City Operations				Included in Base Projection				
88	Benefits Adjustments to City Operations				Included in Base Projection				
89	Base Adjustments Subtotal	50,972,570	48,288,184	50,930,013	52,305,123	53,769,667	54,898,830	56,051,705	
90	Electricity	-			Included in Base Projection				
91	Pension Change	-			Included in Base Projection				
92	Full ARC	-	-	7,845,217	8,178,639	8,526,231	8,888,596	9,266,361	
93	ARC included in base above			(1,778,441)	(1,826,459)	(1,877,600)	(1,917,029)	(1,957,287)	
94	ARC adjustment per M. Moore			(319,830)	328,465	337,662	344,753	351,993	
95	Fully Fund OPEB ARC			5,888,941	5,829,864	5,731,293	5,782,315	5,840,071	
96	No Pre-funding OPEB			153,177	258,765	361,590	464,339	564,009	
97	Retiree Health in Base			(2,762,058)	(2,836,634)	(2,916,059)	(2,977,297)	(3,039,820)	
98	Turnover @ 2%	-	in base	(561,482)	(576,642)	(592,788)	(605,236)	(617,946)	
99	HSA Savings Reversal	-			Included in Base Projection				
100	Federal Funds Indirect Costs								
101	Vehicle Policy								
102	Phone System Non Allowable Asset Forfeiture Funding		[132,488]						
103	Clothing Benefits			(18,828)	(19,336)	(19,878)	(20,295)	(20,721)	

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
104	Physical Fitness Benefit				(25,875)	(26,574)	(27,318)	(27,891)	(28,477)
105	Travel and Training		in base		16,030	16,463	16,924	17,279	17,642
106	Dues and Subscriptions		in base		10,794	11,085	11,396	11,635	11,879
107	Boards and Commissions		in base		(5,375)	(5,520)	(5,675)	(5,794)	(5,916)
108	<i>Benefits Coordination</i>								
109	City Hall Sprinkler System		in base	in base		(359,450)	(369,515)	(377,274)	(385,197)
110	Mental Health Services				Included in Base Projection				
111	Health, Dental and Workers Comp Premium Savings				Included in Base Projection				
112	COLA for all City employees				561,290	601,142	613,766	656,495	
113	Medical Plan design/coshare savings				(572,782)	(588,247)	(604,718)	(617,417)	(630,383)
114	<b>City Council</b>								
115	City Council Benefits				Included in Base Projection				
116	City Council Stipends				Included in Base Projection				
117	<b>Human Resources</b>								
118	Consolidate HR/ Benefits Manager								
119	Affirmative Action Officer 20% Salary to Grants				(22,713)	(23,326)	(23,979)	(24,483)	(24,997)
120	Affirmative Action Outside Services		in base		(500)	(514)	(528)	(539)	(550)
121	Update Promotional Lists				80,000	(80,000)	(80,000)	(80,000)	(80,000)
122	Deferred Compensation				(120,561)	(123,816)	(127,283)	(129,956)	(132,685)
123	<b>City Clerk</b>								
124	Reorganization and Consolidation				(25,157)	(25,836)	(26,560)	(27,117)	(27,687)
125	Land Evidence Recording		in base		(7,600)	(7,805)	(8,024)	(8,192)	(8,364)
126	City Clerk Mapping Contract		in base						
127	Streaming		in base		(5,950)	(6,111)	(6,282)	(6,414)	(6,548)
128	GASB 54 Municipal Court		in base						
129	Municipal Traffic Court to Tribunal		-		(74,890)	(76,912)	(79,066)	(80,726)	(82,421)
130	<b>Library</b>								
131	Library to General Fund	434,275	in base		20,621	20,621	20,621	20,621	20,621
132	Branch Consolidations		in base		(111,377)	(114,384)	(117,587)	(120,056)	(122,577)
133	Program Reductions				(78,334)	(80,449)	(82,701)	(84,438)	(86,211)
134	<b>Canvassing</b>								
135	Number of Elections		in base		(24,660)	(25,326)	(26,035)	(26,582)	(27,140)
136	Redistricting		in base		(16,500)	(16,946)	(17,420)	(17,786)	(18,159)

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
137	<b>Fire</b>								
138	Personnel Savings				Included in Base Projection				
139	Promotions - Sept. 2012				51,764	53,162	54,650	55,798	56,970
140	Fire Dept. Trainees				204,959	(204,959)	(204,959)	(204,959)	(204,959)
141	Uniform Allowance				Included in Base Projection				
142	Mobile Training Facility - Site work			[60,000]					
143	Mobile Training Facility - City Match				40,395	(40,395)	(40,395)	(40,395)	(40,395)
144	<b>Finance</b>								
145	Financial System Software		(500,000)	in base	375,000	(513,500)	(514,000)	(510,500)	(510,500)
146	DOJ Share of Financial System Software (11.9% from FY 2011)		-	in base	(44,625)	61,107	61,166	60,750	60,750
147	Statistical Revaluation			161,700	45,000	45,000	45,000	45,000	45,000
148	Finance Consolidation								
149	Finance Consulting - Interim Controller			in base	(37,000)	(37,999)	(39,063)	(39,883)	(40,721)
150	Municipal A&F Officer				135,000	138,645	142,527	145,520	148,576
151	MIS from IT				Included in Base Projection				
152	<b>Consolidated IT</b>								
153	MIS from IT				Included in Base Projection				
154	Finance Consulting- ADMINS			-		(49,296)	(49,344)	(49,008)	(49,008)
155	Remove Personnel Costs due to MIS position and EPSD Allocation				(268,287)	(275,531)	(283,245)	(289,194)	(295,267)
156	City - EPSD Allocation				175,630	180,372	185,422	189,316	193,292
157	<b>Public Works</b>								
158	Administration Cost Allocation			in base	(43,834)	(45,017)	(46,278)	(47,250)	(48,242)
159	Street Lights Rebase				234,457	240,788	247,530	252,728	258,035
160	Street Lights Management			-	(150,000)	(154,050)	(158,363)	(161,689)	(165,085)
161	Engineering Cost Allocation			in base	(135,749)	(139,414)	(143,318)	(146,328)	(149,400)
162	Winter Maintenance			(200,000)	82,000	84,214	84,296	83,722	83,722
163	Equipment Replacement			100,000					
164	Highway Dept. Reorganization				(205,335)	(425,000)	(436,900)	(446,075)	(455,442)
165	Trench Repairs				(150,000)	(154,050)	(158,363)	(161,689)	(165,085)
166	Shared Services Refuse Contract				(210,816)	(295,743)	(296,031)	(294,015)	(294,015)
167	Permitting to Restricted				(625,000)	(625,000)	(625,000)	(625,000)	(625,000)
168	<b>Consolidated Facilities</b>								
169	Utilities			in base	(50,000)	(51,350)	(52,788)	(53,896)	(55,028)

## City Ops

	A	B	C	D	E	F	G	H	
1	<b>Proposed</b>	<b>Approved</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
170	City - EPSD Allocation		in base	(109,976)	(112,945)	(116,108)	(118,546)	(121,035)	
171	<b>Planning</b>								
172	Cost Allocations			(27,467)	(27,467)	(27,467)	(27,467)	(27,467)	(27,467)
173	<b>City Manager</b>								
174	Health Insurance								Included in Base Projection
175	<b>Legal</b>								
176	Health Insurance								Included in Base Projection
177	Inside Counsel		in base	(10,250)	(10,527)	(10,821)	(11,049)	(11,281)	
178	Outside Counsel		in base	(73,500)	(75,485)	(77,598)	(79,228)	(80,891)	
179	Superfund Settlement			120,000	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
180	DOR legal counsel		25,000	25,000	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
181	<b>Parks and Recreation</b>								
182	Shift to Restricted Account			(309,598)	(412,797)	(515,997)	(515,997)	(515,997)	(515,997)
183	<b>Police</b>								
184	Training overtime to asset forfeiture		in base	(26,000)	(26,702)	(27,450)	(28,026)	(28,615)	
185	Operating expenses to asset forfeiture		in base	(88,100)	(90,479)	(93,012)	(94,965)	(96,960)	
186	Electricity savings from new HVAC		in base	(31,000)	(31,837)	(32,728)	(33,416)	(34,117)	
187									
188									
189	<b>Total City Operations</b>	50,906,845	48,374,884	57,304,549	57,548,774	59,093,874	60,596,871	62,164,523	
190	<b>Percent Change</b>		-5.0%	18.5%	0.4%	2.7%	2.5%	2.6%	
191	CPI-U		102.8%	102.0%	102.7%	102.8%	102.1%	102.1%	
192	Tax Growth			100.0%	101.0%	101.0%	100.0%	100.0%	
193									
194	<b>Capital Expenditures</b>								
195	City Debt Service	1,626,712	3,223,733	2,840,353	3,120,629	3,014,892	2,905,297	2,793,702	
196	School Debt Service	627,570	1,201,185	1,465,553	1,089,435	1,100,361	1,105,593	1,116,110	
197	\$15 million 2012 Bond			297,000	1,088,000	1,088,000	1,088,000	1,088,000	
198	Pay-go Capital			500,000	500,000	500,000	500,000	500,000	
199	<b>Total Capital</b>	2,254,282	4,424,918	5,102,906	5,798,064	5,703,253	5,598,890	5,497,812	
200									
201									

## City Ops

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
202	<b>EPBC Adjustments to Base</b>								
203	Revenues								
204	Adjustments			3,025,376	2,889,085	3,595,097	4,643,564	5,072,472	5,520,260
205									
206	Expenditures								
207	ARC			-	6,066,776	6,352,180	6,648,631	6,971,567	7,309,074
208	OPEB			-	3,126,883	2,993,230	2,815,234	2,805,018	2,800,251
209	Other Adjustments			86,700	(2,819,123)	(4,101,760)	(4,139,657)	(4,078,544)	(3,996,507)
210	Capital			-	500,000	500,000	500,000	500,000	500,000
211	Changes			86,700	6,874,536	5,743,651	5,824,208	6,198,041	6,612,818
212									
213	EPBC Adjustments to Base, excl. ARC & OPEB			2,851,976	(666,328)	2,453,206	3,459,014	3,452,975	3,403,949
214	FY 2012			2,851,976					
215	FY 2013 - FY 2017			12,102,816					
216	FY 2013 - FY 2017 Average			2,420,563					

# EPSD

	A	B	C	D	E	F	G	H	
1	Proposed	Approved	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
2									
3	<b>City Appropriation</b>								
4	Municipal Appropriation		44,617,393	48,640,310	42,506,946	42,866,218	43,637,810	43,637,810	43,637,810
6	<b>Total City Appropriation</b>		44,617,393	48,640,310	42,506,946	42,866,218	43,637,810	43,637,810	43,637,810
7									
8	<b>State Aid</b>								
9	Direct Aid		23,462,035	24,525,078	26,601,180	27,550,809	28,500,438	29,450,067	30,083,153
10	Governor's Initiative					-	-	-	-
11	Group Homes		636,000	636,000	636,000	636,000	636,000	636,000	636,000
13	<b>Total State Aid</b>		24,098,035	25,161,078	27,237,180	28,186,809	29,136,438	30,086,067	30,719,153
14									
15	<b>Federal Aid</b>								
16	Medicaid		1,937,646	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911
17	Federal Stabilization (ARRA)		278,744						
18	ERRP		-	-	-	-	-	-	-
20	<b>Total Federal Aid</b>		2,216,390	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911
21									
22	<b>Other Revenue</b>								
23	Career Tech Center Tuition		240,623	270,000	270,000	270,000	270,000	270,000	270,000
24	Facilities Fees		78,434	20,000	25,000	25,000	25,000	25,000	25,000
25	Facilities Fees Addition		-	50,000	100,000	103,029	107,190	111,643	116,183
26	Summer School Tuition		28,940	30,000	30,000	30,000	30,000	30,000	30,000
27	Wireless Charge		29,523	30,000	30,000	30,000	30,000	30,000	30,000
28	Non-IEP Student Tuition								
29	Sale of Buildings		499,861						
31	<b>ADJ TO ACTUAL</b>				(243,875)	(243,875)	(243,875)	(243,875)	(243,875)
32	<b>Total Other Revenue</b>		877,381	400,000	211,125	214,154	218,315	222,768	227,308
33									
34	<b>Expenditures</b>								
35	School Operations		73,715,854	77,909,563	78,711,050	81,095,512	84,730,411	87,875,017	91,136,329
36	Debt Service to Municipal		(627,570)	(1,201,185)	(1,465,553)	(1,089,435)	(1,100,361)	(1,105,593)	(1,116,110)
37	Deficit Reduction incl. in Operations Est.				(1,436,886)	(1,360,000)	(1,360,000)	(1,360,000)	(1,360,000)
38	Salaries Adjustments to School Operations			-	1,037,800	817,399	162,000	(564,958)	(1,378,542)
39	Benefits Adjustments to School Operations			(1,172,344)	(921,633)	(728,451)	(757,754)	(817,702)	(2,155,890)
40	Active Employee Health Growth								

# EPSD

	A	B	C	D	E	F	G	H	
1	<b>Proposed</b>	<b>Approved</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
41	Base Adjustments Subtotal		73,088,284	75,536,034	75,924,778	78,735,025	81,674,296	84,026,764	85,125,787
42	Non-Institutional Supplies		-	(50,000)	Included in EPSD Base Projections				
43	Pension Change			(554,000)	Included in EPSD Base Projections				
44	Turnover @ 2%				(1,151,936)	(1,196,454)	(1,250,057)	(1,307,581)	(1,394,225)
45	Health Insurance			(82,500)	Included in EPSD Base Projections				
46	Dental Insurance			(80,000)	Included in EPSD Base Projections				
47	Policy Manual			-	25,000	-	-	-	-
48	Non-union Central Office Study			-	(20,000)	(20,606)	(21,438)	(22,329)	(23,237)
49	<i>Benefits Coordination</i>								
50	Medical Administration to Trust			(121,116)	(37,713)				
51	Fully Fund OPEB ARC				3,519,185	3,363,732	3,218,410	3,085,021	2,965,344
52	No Pre-funding OPEB				160,213	207,669	275,123	365,133	470,712
53	<i>Retiree Health in Base</i>				(2,490,143)	(2,775,908)	(3,095,312)	(3,452,359)	(3,851,532)
54	COLA for School employees					911,065	975,750	996,241	1,065,598
55	Settlement with Teachers				440,000				
56	Medical Plan design/coshare savings				(453,322)	(507,721)	(568,647)	(636,885)	(713,311)
57	Dues and Subscriptions			(6,800)	(10,356)	(10,646)	(10,933)	(11,163)	(11,397)
58	<b>Special Education</b>								
59	<i>Current Costs</i>			300,000	Included in EPSD Base Projections				
60	10 Special Ed Students		-	(65,000)	Included in EPSD Base Projections				
61	24 Special Ed Positions		-	(150,000)	(1,226,000)	(1,500,000)	(1,560,575)	(1,625,398)	(1,691,507)
62	Response to Intervention			-	(50,000)	(100,000)	(150,000)	(200,000)	(250,000)
63	<i>Personnel</i>								
64	<i>Out district Tuition</i>				(716,870)	(981,420)	(1,175,641)	(1,946,499)	(2,704,674)
65	Vendor Payments			1,148,403	(376,454)	(635,154)	(753,797)	(753,797)	(753,797)
66									
67	<b>Transportation</b>								
68	Transportation - State Waiver		-	(68,000)	Included in EPSD Base Projections				
69	Transportation - Central Bus Stop				(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
70	Vary Start Times and Change Distances			(60,000)	(460,000)	(472,420)	(485,648)	(495,846)	(506,259)
71	<b>Consolidated IT</b>								
72	Cell Phones			(6,000)	(11,600)	(11,913)	(12,247)	(12,504)	(12,767)
73	HP Computer Equipment				(111,000)	(113,997)	(117,189)	(119,650)	(122,163)
74	Staffing and Consulting				(22,600)	(52,600)	(52,600)	(52,600)	(52,600)
75	Equipment and Supplies				(59,500)	(61,107)	(62,817)	(64,137)	(65,484)

# EPSD

	A	B	C	D	E	F	G	H	
1	<b>Proposed</b>	<b>Approved</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
76	Finance MIS		-	-	-	-	-	-	-
77	IT Supplies	-	(15,000)	Included in EPSD Base Projections					
78	City - EPSD Allocation		(196,201)	(204,618)	(209,379)	(213,088)	(217,049)	(221,429)	
79	<b>Elementary and Secondary</b>								
80	Textbook and Instructional Supplies	-	(150,000)	Included in EPSD Base Projections					
81	Professional Development		(11,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
82	Middle School Rightsizing		-	(429,000)	(530,667)	(530,667)	(530,667)	(530,667)	(530,667)
83	High School Rightsizing		-	(214,500)	(265,333)	(265,333)	(265,333)	(265,333)	(265,333)
84	All Day Kindergarten					-	-	-	
85	Oldham School Closing			(36,000)	(290,543)	(302,276)	(314,832)	(327,637)	
86	<b>Athletics</b>								
87	Middle School Sports		(17,667)	(106,000)	(108,650)	(111,366)	(114,150)	(117,004)	
88	Interscholastic Sports Stipends		-	(105,000)	(105,000)	(109,240)	(113,778)	(118,405)	
89	Interscholastic Golf			(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	
90	Interscholastic Transportation			(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	
91	<b>Consolidated Facilities</b>								
92	Plumbing			(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	
93	Custodial and Maintenance			(200,000)	(260,000)	(260,000)	(260,000)	(260,000)	
94	City - EPSD Allocation		51,561	55,141	56,093	57,433	58,970	60,736	
95	Electricity to City Contract								
96	<b>ADJ TO ACTUAL</b>			(353,776)	(353,776)	(353,776)	(353,776)	(353,776)	
97	<b>Total</b>	73,088,284	75,402,714	71,082,929	72,515,290	74,543,364	75,466,796	75,145,973	
98	<b>Percent Change</b>		3.2%	-5.7%	2.0%	2.8%	1.2%	-0.4%	
100	CPI-U		102.8%	102.0%	102.7%	102.8%	102.1%	102.1%	
101									
102	<b>EPBC Adjustments to Base</b>								
103	Revenues								
104	Adjustments		-	-	-	-	-	-	
105									
106	Expenditures								
107	OPEB		-	1,029,042	587,824	123,098	(367,338)	(886,188)	
108	Other Adjustments		(133,320)	(5,870,891)	(6,807,559)	(7,254,030)	(8,192,630)	(9,093,626)	
109	Changes		(133,320)	(4,841,849)	(6,219,735)	(7,130,932)	(8,559,968)	(9,979,814)	
110									
111	EPBC Adjustments to Base, excl. ARC & OPEB		133,320	5,870,891	6,807,559	7,254,030	8,192,630	9,093,626	

# EPSD

	A	B	C	D	E	F	G	H
1	<b>Proposed</b>							
	<b>Approved</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
112	FY 2012		133,320					
113	FY 2013 - FY 2017		37,218,735					
114	FY 2013 - FY 2017 Avg.		7,443,747					

## Rainy Day

	A	B	C	D	E	F	G	H	
1	<b>Proposed</b>	<b>Approved</b>	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
2									
3	Revenues								
4	<i>Total Property Taxes</i>				96,750,000	98,293,237	100,204,766	100,668,299	101,116,086
5	<i>Total City Non-Tax Sources</i>				3,609,116	3,815,200	4,035,498	4,176,657	4,324,590
7	<i>Total Revenues</i>				100,359,116	102,108,436	104,240,264	104,844,956	105,440,676
8	10 Percent of Revenues Maximum				10,035,912	10,210,844	10,424,026	10,484,496	10,544,068
9									
10	<b>Budget Reserve Fund</b>								
11	Opening Balance		-	-	-	1,003,591	2,024,676	3,067,078	4,115,528
12	1 Percent of Revenues				1,003,591	1,021,084	1,042,403	1,048,450	1,054,407
13	Net Property Sales				-	-	-	-	-
14	Payback Transfers from General Fund								
16	Transfers to General Fund								
17	Transfers to Capital Fund				-	-	-	-	-
18	Closing Balance				1,003,591	2,024,676	3,067,078	4,115,528	5,169,934
19	<i>Percent of Revenues</i>				1.0%	2.0%	2.9%	3.9%	4.9%
20									
21	<b>Capital Fund</b>								
22	Opening Balance					-	-	-	-
23	Transfers from Budget Reserve Fund				-	-	-	-	-
24	Total Available				-	-	-	-	-
25	Projects								
27	Closing Balance				-	-	-	-	-

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenues						
Adjustments	3.0	2.9	3.6	4.6	5.1	5.5
Expenditures						
ARC	-	6.1	6.4	6.6	7.0	7.3
OPEB	-	4.2	3.6	2.9	2.4	1.9
Other Adjustments	(0.0)	(8.7)	(10.9)	(11.4)	(12.3)	(13.1)
Capital	-	0.5	0.5	0.5	0.5	0.5
Changes	(0.0)	2.0	(0.5)	(1.3)	(2.4)	(3.4)
EPBC Adjustments to Base, excl. ARC & OPEB	3.1	11.1	14.0	15.5	16.8	18.1
FY 2012	3.1					
FY 2013 - FY 2017	75.6					
FY 2013 - FY 2017 Avg	15.1					