

City of Detroit

Ten-Year Financial Projections

The attached 10 year preliminary forecast (the "10 Year Financial Projections"), its assumptions and underlying data are the product of the Client and its management ("Management") and consist of information obtained solely from the Client. With respect to prospective financial information relative to the Client, Ernst & Young LLP ("EY") did not examine, compile or apply agreed upon procedures to such information in accordance with attestation standards established by the AICPA and EY expresses no assurance of any kind on the information presented. It is the Client's responsibility to make its own decision based on the information available to it. Management has the knowledge, experience and ability to form its own conclusions related to the Client's 10 Year Financial Projections. There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material. EY takes no responsibility for the achievement of forecasted results. Accordingly, reliance on this report is prohibited by any third party as the projected financial information contained herein is subject to material change and may not reflect actual results.

City of Detroit

Ten-Year Financial Projections

Table of contents

<u>Section</u>	<u>Exhibit</u>	<u>Description</u>	<u>Page</u>
Summary schedules	1	General Fund assumptions	4
	2	General Fund summary view	6
	3	Restructuring scenario - Amount available for unsecured claims	7
	4	General Fund detail view	8
<u>Section</u>	<u>Appendix</u>	<u>Description</u>	<u>Page</u>
Departmental detail	A		10
	"a" pages	Departmental - General Fund detail	
	"b" pages	Departmental key assumptions	
Key revenue drivers	A.29	Department of Transportation	67
	B.1a	Property tax revenue - without reinvestment	69
	B.1b	Property tax revenue - with reinvestment	70
	B.2a	Income tax revenue - without reinvestment	71
	B.2b	Income tax revenue - with reinvestment	72
	B.3	Wagering tax revenue	73
	B.4	State revenue sharing	74
Key expense drivers	C.1	Headcount - Full-Time Equivalents	76
	C.2	Payroll	77
	C.3	Benefits	78
	C.4	Pension	79
	D.1	Debt summary	80
	D.2	POC summary	81

General Fund Summary

Base projections represent trends from fiscal years 2012 and 2013 as well as certain operating assumptions within the 2014 Budget.

Revenues (Exhibit 4)

Municipal income tax	Increases due to improved employment outlook and wage inflation. FY 2013 reflects the impact of one-time items including tax amnesty program and one-time benefit from increase in capital gains tax rate
State revenue sharing	Increases due to anticipation of higher taxes collected and distributed by the State. Reflects input from Michigan State Treasury
Wagering taxes	Decreases through FY 2015 due to competition from Ohio casinos and recovers thereafter due to improved economic outlook
Sales and charges for services	Decreases primarily due to transition of Health and Wellness department, including Vital Records operations, and Public Lighting department distribution business
Property taxes	Continued decline in taxes collected through FY 2021 as a result of ongoing reductions in assessed values driven by sales study and reassessment process, with modest increases beginning FY 2022
Utility users' and other taxes	Decreases beginning FY 2014 due to the annual allocation of \$12.5m to the Public Lighting Authority. Inflationary increases assumed beginning FY 2017
Parking/court fines and other revenue	Based on recent trends
Grant revenue	Decreases due to transition of Health and Wellness department and expiration of certain public safety grants
Licenses, permits and inspection charges	Based on recent trends. FY 2013 includes one-time permit and inspection revenues from utility providers
Revenue from use of assets	FY 2013 includes proceeds from the sale of assets. FY 2015 includes proceeds from sale of Veteran's Memorial building
Street fund reimbursement	Decreases beginning FY 2015 due to the assumed outsourcing of solid waste operations, which will no longer reimburse GSD for maintenance costs
DDOT risk mgmt reimbursement	Based on recent trends. Reimbursement not reflected in FY 2013 as General Fund made payments from refunding proceeds
Parking & vehicle fund reimbursement	Based on recent trends and scheduled debt service for vehicle fund through FY 2016 (revenues and associated expenses offset). FY 2012 includes \$16m one-time contribution from DDOT
UTGO property tax millage	Property tax millage for UTGO debt service. Projections assume the City is able to continue to collect UTGO property tax millage
POC allocation - governmental	Transfer from general city, non-General Fund for allocated POC debt service. Revenues and associated expenses offset
POC allocation - enterprise funds (excl. DDOT)	Transfer from enterprise funds for allocated POC debt service. Revenues and associated expenses offset

Expenditures (Exhibit 4)

Operating expenditures

Salaries and wages	10% wage reduction assumed for public safety employees beginning FY 2014 for contracts expiring FY 2013. Headcount ramp-up begins FY 2015 to return to previously projected levels due to lower actual headcount in FY 2014. For all employees, 5% wage inflation assumed in FY 2015, 0% in FY 2016, 2.5% annually beginning FY 2017 and 2% annually beginning FY 2020
Overtime	Based on recent trends. Increases in FY 2014 due to higher Police overtime primarily resulting from elimination of 12 hour shifts
Health benefits - active	Average 5.6% inflation assumed annually for hospitalization cost. Reflects cost of healthcare plan designs being offered for 2014 enrollment
Other benefits	Based on recent trends, projected by specific other benefit/fringe. FY 2016 includes bonus payment of 3% of salary to public safety and 2.5% of salary to non-public safety
Professional and contractual services	Decreases beginning FY 2014 primarily due to transition of Health and Wellness department. 1.0% cost inflation assumed beginning FY 2015
Materials & supplies	Decreases beginning FY 2015 due to transition of Public Lighting department distribution business. 1.0% cost inflation assumed beginning FY 2015
Utilities	Based on recent trends. 1.0% cost inflation assumed beginning FY 2015. Average cost inflation of 3.5% has been assumed for water/sewer rates beginning FY 2015
Purchased services	Increases beginning FY 2014 due to prisoner pre-arraignment function costs and FY 2016 due to payroll processing management. 1.0% cost inflation assumed beginning FY 2015
Risk management and insurance	1.0% cost inflation assumed beginning FY 2015
Maintenance capital	FY 2013 includes one-time capital outlays. 1.0% cost inflation assumed beginning FY 2015
Other expenses	Primarily includes printing, rental and other operating costs. 1.0% cost inflation assumed to certain costs beginning FY 2015
Contributions to non enterprise funds	Increases in FY 2015 and 2016 primarily due to scheduled vehicle fund debt service. Contributions to the Public Lighting Authority for operations begins FY 2014
DDOT subsidy	Increases primarily due to personnel and operating cost inflation. FY 2012 includes \$16m one-time contribution to General Fund. FY 2013 excludes risk management payment, made from refunding proceeds
Grant related expenses	Grant expenses captured within specific expense line items

Legacy expenditures

Debt service (UTGO & LTGO)	Reflects scheduled principal and interest payments
POC - principal, interest and swaps	Reflects principal, interest and swap payments. No acceleration or refinancing assumed
Pension contributions	Per actuarial analysis performed by the City's actuaries
Health benefits - retiree	Average 4.9% inflation assumed annually for hospitalization cost. Reflects cost of current healthcare plan designs

Other (Exhibit 4)

Financing proceeds	FY 2013 includes \$137m refunding proceeds (\$129.5 bond issuance)
--------------------	--

Ten-Year Financial Projections

General Fund assumptions

Operational restructuring initiatives / Reinvestment in the City (Exhibit 4)

Department revenue initiatives	Reflects increases to fees, improved billing and collection efforts and collections of past due receivables
Additional operating expenditures	Primarily reflects increases to headcount to improve and provide adequate level of City services. Costs are partially offset by potential savings
Technology	Reflects costs associated with information system upgrades and maintenance
Capital expenditures and other infrastructure	Primarily reflects City's capital improvement plan to invest in facilities and vehicles
Implementation costs	Primarily reflects non-recurring costs associated with implementing operational initiatives
Blight (excludes heavy commercial)	Reflects costs associated with demolition and clean up efforts of residential and light commercial (subject to change). Heavy commercial blight removal would require significant additional funding. Assumes all blight related expenditures are paid by the General Fund. Other funding sources may be available

Restructuring scenario (Exhibit 3)

Capital investment	Reflects technology, capital expenditures and implementation costs
Active pension contributions	Reflects contribution of 12.25% of salary assumed for public safety and 5.75% assumed for non-public safety
POB Payments - future retirees	Reflects contribution of \$1m annually assumed for future public safety retirees and 2% of salary assumed for non-public safety
POC reimbursements	Includes revenue received from enterprise and other non-General Fund agencies
PLD decommission	Preliminary estimates for 31 substations, excluding Mistecky
Increased tax revenues	Reflects potential revenue opportunities due to increased property values and employment conditions resulting from restructuring efforts
Contributions to income stabilization fund	Reflects excess UTGO collections to be contributed to an income stabilization fund to guarantee minimum levels of household income for retirees who meet certain eligibility criteria
Payments to secured claims	Based on the unaltered scheduled payments of secured debt and other notes payable (with the exception of POC swap payments)
QOL / exit financing proceeds (net)	Assumes QOL net financing proceeds of \$118m between FY 2014 and FY 2015. \$175m of net additional proceeds from exit financing in FY 2015 and FY 2016
QOL / exit financing principal/interest payments	Exit financing assumes 11 year note funded 10/31/2014 with interest only payments in first 4 years and equal principal payments made in years 5 through 11
Working capital	Primarily relates to past due vendor payments and required funding of the self-insurance escrow set-aside
Contingency	Reflects amounts reserved for unexpected events
Deferral	Reflects timing adjustment of reinvestment initiatives to manage liquidity

City of Detroit

Exhibit 2

Ten-Year Financial Projections

General Fund summary view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast									10-year total		
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
Revenues																	
Municipal income tax	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3	\$ 2,566.3
State revenue sharing	249.6	266.6	263.6	239.3	173.3	183.8	191.2	196.6	198.7	200.3	202.0	203.8	205.6	199.1	200.8	202.5	2,000.5
Wageing taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.0	169.9	171.6	173.3	175.0	176.8	178.6	180.3	1,732.6
Sales and charges for services	193.3	167.4	154.1	154.9	149.2	123.8	131.5	118.0	115.8	113.6	111.4	109.2	107.0	104.4	103.3	104.0	1,118.0
Property taxes	155.2	163.7	143.0	182.7	147.8	133.6	114.9	102.6	99.2	96.8	94.9	93.1	90.2	90.1	90.7	91.3	963.8
Utility users' and other taxes	73.0	71.5	64.8	64.8	57.1	47.2	29.7	34.1	34.1	34.5	34.9	35.2	35.6	36.0	36.4	36.8	347.2
Other revenue	152.9	138.5	134.2	152.5	121.6	111.8	70.3	77.0	69.1	57.7	56.4	56.7	57.0	57.3	57.6	57.9	617.2
General Fund reimbursements	36.9	59.2	47.6	32.3	47.6	23.8	26.4	41.7	41.7	21.4	21.4	21.4	21.4	21.4	21.4	21.4	259.5
Transfers in (UTGO millage & non-General Fund POCs)	84.2	89.1	91.5	93.6	95.2	93.5	93.9	90.8	86.6	87.6	87.2	84.2	83.6	83.0	68.2	64.4	829.3
Total revenues	1,401.7	1,369.9	1,298.7	1,325.3	1,206.4	1,140.0	1,074.1	1,079.4	1,066.3	1,035.5	1,035.2	1,034.0	1,034.1	1,029.1	1,021.0	1,025.9	10,434.5
Expenditures																	
Salaries/overtime/fringe	(512.0)	(514.7)	(474.3)	(463.3)	(440.3)	(361.3)	(331.0)	(350.2)	(364.8)	(363.6)	(372.5)	(381.8)	(389.4)	(397.1)	(404.8)	(412.9)	(3,768.1)
Health benefits - active	(58.9)	(57.7)	(74.1)	(68.5)	(59.0)	(47.8)	(49.2)	(48.0)	(52.4)	(55.9)	(60.0)	(63.6)	(66.1)	(68.7)	(71.5)	(74.3)	(609.8)
Other operating expenses	(594.7)	(457.7)	(422.2)	(359.4)	(351.5)	(305.2)	(291.3)	(320.1)	(325.5)	(303.5)	(304.8)	(302.0)	(302.2)	(303.3)	(309.0)	(310.5)	(3,073.2)
Operating expenditures	(1,125.3)	(1,030.1)	(970.7)	(891.2)	(860.8)	(714.3)	(671.5)	(718.4)	(743.7)	(723.0)	(737.2)	(747.3)	(757.7)	(769.2)	(785.7)	(797.5)	(7,451.2)
Net operating surplus	276.4	339.8	328.0	434.1	345.6	425.6	402.6	361.0	322.6	312.5	298.0	286.7	276.4	259.9	235.3	228.3	2,983.3
Debt service (LTGO & UTGO)	(133.8)	(177.6)	(135.9)	(137.3)	(135.6)	(143.1)	(144.6)	(124.7)	(119.8)	(96.5)	(95.4)	(92.9)	(92.3)	(91.9)	(75.3)	(71.5)	(1,004.9)
POC - principal and interest	(42.8)	(39.7)	(44.2)	(55.7)	(56.4)	(61.2)	(66.7)	(68.9)	(71.4)	(73.3)	(75.7)	(73.9)	(74.7)	(75.5)	(76.2)	(76.8)	(732.7)
POC swaps	(40.5)	(45.1)	(45.9)	(45.1)	(45.1)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.0)	(44.2)	(43.5)	(42.8)	(450.8)
Pension contributions	(66.2)	(57.3)	(42.2)	(112.4)	(78.3)	(59.3)	(195.8)	(229.5)	(255.0)	(280.9)	(309.1)	(315.6)	(325.5)	(330.9)	(332.8)	(335.8)	(2,910.9)
Health benefits - retiree	(121.1)	(144.1)	(131.4)	(140.4)	(151.9)	(147.8)	(143.9)	(152.9)	(158.0)	(165.2)	(172.2)	(181.8)	(191.2)	(201.9)	(211.7)	(221.9)	(1,800.7)
Legacy expenditures	(404.4)	(463.9)	(399.7)	(491.0)	(467.3)	(457.3)	(396.9)	(621.9)	(649.7)	(661.8)	(698.2)	(710.1)	(728.7)	(744.5)	(739.5)	(748.8)	(6,900.0)
Deficit (excl. financing proceeds)	(127.9)	(124.1)	(71.7)	(56.9)	(121.8)	(31.7)	(194.2)	(260.9)	(327.1)	(349.3)	(400.2)	(423.4)	(452.3)	(484.6)	(504.2)	(520.5)	(3,916.7)
Financing proceeds	75.0	-	250.0	-	-	143.5	-	-	-	-	-	-	-	-	-	-	-
Total surplus (deficit)	\$(52.9)	\$(124.1)	\$178.3	\$(56.9)	\$(121.8)	\$111.9	\$(194.2)	\$(260.9)	\$(327.1)	\$(349.3)	\$(400.2)	\$(423.4)	\$(452.3)	\$(484.6)	\$(504.2)	\$(520.5)	\$(3,916.7)
Accumulated unrestricted General Fund deficit (t)	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(409.0)	(669.9)	(997.0)	(1,346.3)	(1,746.5)	(2,170.0)	(2,622.3)	(3,106.9)	(3,611.0)	(4,131.5)	
Reinvestment in the City																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.2	\$ 88.0	\$ 45.1	\$ 49.7	\$ 52.9	\$ 42.5	\$ 46.9	\$ 46.8	\$ 51.3	\$ 52.5	\$ 482.9
Additional operating expenditures	-	-	-	-	-	-	(8.0)	(64.6)	(45.3)	(39.9)	(35.6)	(33.0)	(33.3)	(32.5)	(32.1)	(31.5)	(357.5)
Capital investments	-	-	-	-	-	(0.0)	(20.6)	(118.9)	(106.4)	(65.6)	(50.2)	(43.6)	(51.9)	(46.0)	(40.4)	(38.6)	(582.2)
Blight (excludes heavy commercial)	-	-	-	-	-	-	(2.0)	(100.0)	(46.0)	(40.0)	(43.0)	(48.0)	(52.0)	(45.0)	(25.0)	(19.0)	(420.0)
Total reinvestment in the City	-	-	-	-	-	(0.0)	(23.4)	(195.5)	(152.7)	(95.8)	(75.9)	(82.1)	(90.0)	(77.5)	(46.6)	(37.3)	(876.7)
Adjusted surplus (deficit)	\$(52.9)	\$(124.1)	\$178.3	\$(56.9)	\$(121.8)	\$111.8	\$(217.7)	\$(456.4)	\$(479.8)	\$(445.1)	\$(474.1)	\$(505.5)	\$(542.3)	\$(562.1)	\$(550.8)	\$(557.8)	\$(4,793.5)
Adj. accumulated unrestricted General Fund deficit	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(432.5)	(888.8)	(1,368.6)	(1,813.7)	(2,289.8)	(2,795.4)	(3,337.7)	(3,899.7)	(4,450.5)	(5,008.3)	

Historical
(1) Historical accumulated deficits may not equate to previous balance plus annual surplus/deficit due to changes in inventories, reserves, and the restricted deficit

City of Detroit

Ten-Year Financial Projections

Restructuring scenario - Amount available for unsecured claims

(\$ in millions)

	Preliminary forecast										10-year total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Total revenues	\$ 1,074.1	\$ 1,079.4	\$ 1,066.3	\$ 1,035.5	\$ 1,035.2	\$ 1,034.0	\$ 1,034.1	\$ 1,029.1	\$ 1,021.0	\$ 1,025.9	\$ 10,434.5
Department revenue initiatives	7.2	88.0	45.1	49.7	52.9	42.5	46.9	46.8	51.3	52.5	482.9
Operating expenditures	(671.5)	(718.4)	(743.7)	(723.0)	(737.2)	(747.3)	(757.7)	(769.2)	(785.7)	(797.5)	(7,451.2)
Additional operating expenditures	(8.0)	(6.4)	(45.3)	(39.9)	(35.6)	(33.0)	(33.0)	(33.3)	(32.5)	(32.1)	(357.5)
Net operating surplus	\$ 401.8	\$ 384.4	\$ 322.3	\$ 322.3	\$ 315.3	\$ 296.2	\$ 290.3	\$ 273.4	\$ 254.1	\$ 248.7	\$ 3,088.7
Reinvestment expenditures/adjustments											
Capital investments	(20.6)	(118.9)	(106.4)	(65.6)	(50.2)	(43.6)	(51.9)	(46.0)	(40.4)	(38.6)	(582.2)
Restructuring professional fees	(82.2)	(47.8)	-	-	-	-	-	-	-	-	(130.0)
Blight (excludes heavy commercial)	(2.0)	(100.0)	(46.0)	(40.0)	(43.0)	(48.0)	(52.0)	(45.0)	(25.0)	(19.0)	(420.0)
Active pension contributions	(18.8)	(33.3)	(34.1)	(34.9)	(35.8)	(36.7)	(37.4)	(38.2)	(38.9)	(39.7)	(347.9)
OPFB payments - current retirees	(123.8)	(19.0)	-	-	-	-	-	-	-	-	(142.8)
OPFB payments - future retirees	(3.0)	(3.1)	(3.1)	(3.1)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(32.2)
POC reimbursements	(24.0)	(27.0)	(28.9)	(29.9)	(30.6)	(30.1)	(30.2)	(30.3)	(30.4)	(30.5)	(292.0)
PLD decommission	-	(2.5)	(5.0)	(15.0)	(10.0)	(10.0)	(10.0)	(12.5)	(10.0)	-	(75.0)
Increased income tax revenues	1.5	5.8	10.3	14.5	18.6	22.8	27.2	31.2	34.4	37.7	204.0
Increased property tax revenues	-	-	1.6	5.5	7.7	10.8	16.7	19.5	22.6	25.7	110.1
Increased utility users' tax revenues	-	-	0.4	0.6	0.8	0.8	0.8	0.8	0.8	0.8	5.6
Contributions to income stabilization fund	-	(2.5)	(2.3)	(2.3)	(2.2)	(2.1)	(2.1)	(2.0)	(1.3)	(1.1)	(17.8)
Total restructuring	(272.8)	(348.2)	(213.5)	(170.2)	(148.0)	(139.4)	(142.2)	(125.8)	(91.7)	(68.2)	(1,720.0)
Funds available for legacy liabilities	129.0	36.1	108.8	152.0	167.2	156.8	148.1	147.6	162.4	180.5	1,388.7
Payments to secured claims (Subject to further review/negotiation)											
LTGO - secured	(25.9)	(29.5)	(29.5)	(29.5)	(29.5)	(29.5)	(29.6)	(29.6)	(29.6)	(29.6)	(291.7)
UTGO - secured	(9.6)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(10.0)	(98.8)
POC swaps (1)	(45.9)	(15.7)	-	-	-	-	-	-	-	-	(61.6)
POC swaps settlement (1)	-	(42.1)	-	-	-	-	-	-	-	-	(42.1)
Notes/loans payable	-	-	-	-	-	-	-	-	-	-	-
Total payments to secured claims	(81.3)	(97.2)	(39.4)	(39.4)	(39.4)	(39.4)	(39.5)	(39.5)	(39.5)	(39.6)	(494.2)
Funds available for unsecured claims	\$ 47.7	\$ (61.0)	\$ 69.4	\$ 112.6	\$ 127.8	\$ 117.4	\$ 108.7	\$ 108.1	\$ 122.9	\$ 140.9	\$ 894.5
Adjustments to funds available for unsecured claims											
QOL / exit financing proceeds (net)	\$ 52.5	\$ 199.4	\$ 40.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	292.7
QOL / exit financing principal/interest payments	(0.7)	(13.4)	(18.0)	(18.0)	(18.0)	(46.6)	(59.1)	(56.6)	(54.0)	(51.4)	(335.8)
Total QOL financing impact	51.8	186.0	22.8	(18.0)	(18.0)	(46.6)	(59.1)	(56.6)	(54.0)	(51.4)	(43.2)
Working capital	(39.8)	15.0	-	-	-	-	-	-	-	-	(24.8)
Contingency	-	(13.5)	(11.4)	(10.8)	(10.8)	(10.8)	(11.0)	(11.0)	(11.0)	(11.1)	(101.3)
Reinvestment deferrals / timing adjustments	-	-	6.4	3.4	(9.8)	23.8	24.7	22.0	(8.9)	(31.8)	29.8
Total adjustments to funds available	12.0	187.5	17.8	(25.4)	(38.6)	(33.6)	(45.4)	(45.6)	(73.9)	(94.4)	(139.4)
Adjusted funds available for unsecured claims	\$ 59.6	\$ 126.5	\$ 87.3	\$ 87.2	\$ 89.2	\$ 83.8	\$ 63.3	\$ 62.6	\$ 49.0	\$ 46.5	\$ 755.0

Footnote:
 (1) Reflects an \$85m settlement. POC swap payments made in full through October 2014, at which time the remainder of the settlement amount is paid.

Ten-Year Financial Projections

General Fund detail view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										10-year total	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Reinvestment in the City																	
Department revenue initiatives																	
Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.0	\$ 8.1	\$ 6.6	\$ 18.3	\$ 19.0	\$ 6.7	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 87.0
Non-Departmental (361) initiatives	-	-	-	-	-	-	-	5.8	8.2	8.5	8.7	9.0	9.2	9.5	9.8	10.1	78.8
Blight	-	-	-	-	-	-	3.0	60.3	9.0	-	-	-	-	-	-	-	72.3
Municipal Parking	-	-	-	-	-	-	-	5.6	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	60.3
DDOT - Transportation	-	-	-	-	-	-	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4
Police	-	-	-	-	-	-	-	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	32.6
General Services	-	-	-	-	-	-	1.1	2.1	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	26.0
Other	-	-	-	-	-	-	2.9	8.1	9.4	9.7	7.3	7.3	7.4	7.4	7.5	7.5	74.4
Sub-total: Revenue initiatives	-	-	-	-	-	-	7.2	88.0	45.1	49.7	52.9	42.5	46.9	46.8	51.3	52.5	482.9
Additional operating expenditures																	
General Services	-	-	-	-	-	-	(2.1)	(9.2)	(13.5)	(13.6)	(13.9)	(14.0)	(14.1)	(14.2)	(14.4)	(14.5)	(123.4)
Police	-	-	-	-	-	-	(2.2)	(13.5)	(10.1)	(9.0)	(7.3)	(7.8)	(8.5)	(9.5)	(9.5)	(9.9)	(87.3)
Finance/Budget	-	-	-	-	-	-	(0.7)	(5.0)	(3.7)	(3.8)	(3.2)	(1.7)	(2.2)	(2.6)	(3.1)	(3.6)	(27.6)
Other	-	-	-	-	-	-	(3.1)	(36.9)	(18.0)	(13.5)	(13.3)	(9.5)	(8.3)	(6.9)	(5.5)	(4.1)	(119.1)
Sub-total: Add. operating exp.	-	-	-	-	-	-	(8.0)	(64.6)	(45.3)	(39.9)	(35.6)	(33.0)	(33.0)	(33.3)	(32.5)	(32.1)	(357.5)
Capital investments																	
Technology	-	-	-	-	-	-	(3.1)	(41.3)	(34.4)	(19.6)	(10.1)	(7.4)	(10.7)	(8.8)	(8.8)	(7.5)	(151.7)
Capital expenditures and other infrastructure	-	-	-	-	-	-	(14.2)	(59.3)	(65.7)	(45.2)	(38.8)	(35.2)	(38.5)	(35.2)	(30.4)	(30.2)	(392.8)
Implementation costs	-	-	-	-	-	-	(0.0)	(3.2)	(18.2)	(6.3)	(0.9)	(1.2)	(1.0)	(2.7)	(2.0)	(1.2)	(37.7)
Sub-total: Capital investments	-	-	-	-	-	-	(0.0)	(20.6)	(118.9)	(106.4)	(65.6)	(50.2)	(43.6)	(51.9)	(46.0)	(40.4)	(582.2)
Blight (excludes heavy commercial)	-	-	-	-	-	-	(2.0)	(100.0)	(46.0)	(40.0)	(43.0)	(48.0)	(52.0)	(45.0)	(25.0)	(19.0)	(420.0)
Total reinvestment in the City	-	-	-	-	-	(0.0)	(23.4)	(195.5)	(152.7)	(95.8)	(75.9)	(82.1)	(90.0)	(77.5)	(46.6)	(37.3)	(876.7)
Adjusted surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.8	\$ (217.7)	\$ (456.4)	\$ (479.8)	\$ (445.1)	\$ (476.1)	\$ (205.5)	\$ (542.3)	\$ (562.1)	\$ (550.8)	\$ (557.8)	\$ (4,793.5)

Appendix A

General Fund Department detail

Note: Civic Center, Former Cost Center, and DWDD have been excluded from the presentation as they do not contribute to the forecast and have minimal impact in historical years

Ten-Year Financial Projections

Budget - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	-	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Expenditures																	
Salaries and wages	(1.4)	(1.4)	(1.2)	(1.1)	(1.1)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Medical & fringe benefits	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.2)
Professional and contractual services	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.2)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest (1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(2.6)	(2.6)	(2.4)	(2.3)	(2.4)	(2.2)	(3.1)	(3.4)	(3.5)	(3.7)	(3.9)	(4.0)	(4.1)	(4.3)	(4.4)	(4.5)	(4.5)
Total surplus (deficit)	\$ (2.6)	\$ (2.6)	\$ (2.4)	\$ (2.3)	\$ (2.4)	\$ (2.2)	\$ (3.1)	\$ (3.4)	\$ (3.5)	\$ (3.7)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.3)	\$ (4.4)	\$ (4.5)	\$ (4.5)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (2.2)	\$ (3.1)	\$ (3.4)	\$ (3.5)	\$ (3.7)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.3)	\$ (4.4)	\$ (4.5)	\$ (4.5)	\$ (4.5)	\$ (4.5)	\$ (4.5)	\$ (4.5)	\$ (4.5)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections

Budget - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast												
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Department employees (baseline)	22	23	20	16	15		16	16	16	16	16	16	16	16	16	16	16		
Average salary & wages (1)	\$ 62,323	\$ 62,796	\$ 62,338	\$ 71,811	\$ 73,322		\$ 57,557	\$ 64,173	\$ 67,381	\$ 67,381	\$ 69,066	\$ 70,792	\$ 72,562	\$ 74,013	\$ 75,494	\$ 77,003	\$ 78,544		
Average overtime	854	891	925	1,177	1,022		1,583	1,765	1,853	1,853	1,899	1,947	1,995	2,035	2,076	2,117	2,160		
	\$ 63,187	\$ 63,687	\$ 63,263	\$ 72,988	\$ 74,344		\$ 59,140	\$ 65,937	\$ 69,234	\$ 69,234	\$ 70,965	\$ 72,739	\$ 74,557	\$ 76,049	\$ 77,570	\$ 79,121	\$ 80,703		
Overtime as a % of salary & wages	1.4%	1.4%	1.5%	1.6%	1.4%		2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%		
Pension as a % of salary & wages							9.5%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wages	44.4%	40.8%	46.3%	50.6%	55.5%		76.8%	81.3%	80.7%	83.3%	84.9%	86.5%	88.7%	90.8%	93.2%	95.2%	97.2%		

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Other expenses	Primarily building rental expense

Operational restructuring																	
Additional Department employees	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

DPW - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	4.3	2.4	5.1	2.7	3.5	5.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	2.8	2.9	1.8	0.1	(0.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Revenue from use of assets	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.7	1.3	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	0.0	1.0	0.4	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.2	0.6	0.1	0.3	0.0	0.3	-	-	-	-	-	-	-	-	-	-	-
Total revenues	8.1	8.3	7.6	3.1	3.1	6.0	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Expenditures																	
Salaries and wages	(7.6)	(7.5)	(3.6)	(2.3)	(1.8)	(0.9)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Overtime	(0.3)	(0.2)	(0.1)	(0.0)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(1.2)	(1.0)	(0.5)	(0.1)	(0.1)	(0.1)	(0.4)	(0.6)	(0.7)	(0.8)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)
Medical & fringe benefits	(4.0)	(3.8)	(2.0)	(1.3)	(1.3)	(0.4)	(1.0)	(1.2)	(1.2)	(1.3)	(1.3)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)
Professional and contractual services	(0.8)	(0.8)	(0.5)	(0.3)	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	0.0	(0.1)	(0.0)	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utilities	(2.3)	(1.0)	(0.2)	(0.3)	(0.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Purchased services	(0.1)	(0.1)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.0)	(1.0)	(0.6)	(0.6)	(0.3)	(0.6)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(17.8)	(15.9)	(7.9)	(5.4)	(4.4)	(2.6)	(3.0)	(3.5)	(3.6)	(3.8)	(4.0)	(4.1)	(4.3)	(4.4)	(4.6)	(4.7)	(4.7)
Total surplus (deficit)	\$ (9.7)	\$ (7.6)	\$ (0.3)	\$ (2.3)	\$ (1.3)	\$ 3.4	\$ 0.7	\$ 0.2	\$ 0.1	\$ (0.1)	\$ (0.3)	\$ (0.4)	\$ (0.6)	\$ (0.7)	\$ (0.8)	\$ (0.8)	\$ (1.0)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ -	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ 3.4	\$ 0.7	\$ 0.2	\$ 0.0	\$ (0.2)	\$ (0.2)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
DPW - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	184	179	123	114	114	41	14	19	19	19	19	19	19	19	19	19
Average salary & wages ⁽¹⁾	\$ 30,107	\$ 30,392	\$ 35,862	\$ 30,300	\$ 32,448	\$ 31,439	\$ 33,550	\$ 35,112	\$ 35,112	\$ 35,990	\$ 36,890	\$ 37,812	\$ 38,568	\$ 39,339	\$ 40,126	\$ 40,929
Average overtime	1,609	1,151	523	383	328	1,505	3,346	3,039	3,039	3,115	3,193	3,273	3,338	3,405	3,473	3,542
	\$ 31,715	\$ 31,543	\$ 36,385	\$ 30,683	\$ 33,275	\$ 32,943	\$ 36,896	\$ 38,151	\$ 38,151	\$ 39,105	\$ 40,082	\$ 41,085	\$ 41,906	\$ 42,744	\$ 43,599	\$ 44,471
Overtime as a % of salary & wages	3.9%	2.8%	1.8%	1.9%	5.1%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Pension as a % of salary & wages						7.1%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	53.0%	50.8%	55.9%	55.7%	69.0%	47.9%	158.4%	142.6%	147.5%	150.6%	153.5%	157.8%	161.9%	166.6%	170.7%	174.7%

Key Items **Comment/Reference**

Revenues	
Licenses, permits and inspection charges	Inspection charges and street-use permits FY 2013 includes payment from utilities for permits to complete work over several years
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Department moved positions between DPW general fund and DPW street fund in FY 2014 and FY 2015 to more accurately capture costs
Other expenses	Contracted repair services Building rental expenses

Operational restructuring	
Additional Department employees	- - - - -

⁽¹⁾ Based on department salaries & wages and employment, see Appendix C.2.

Ten-Year Financial Projections

Finance - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	18.9	8.2	4.4	3.0	3.5	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Revenue from use of assets	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Parking/court fines and other revenue	0.1	0.6	1.3	0.7	(0.1)	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	4.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	23.6	12.4	5.8	3.7	3.3	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Expenditures																	
Salaries and wages	(14.5)	(15.0)	(14.0)	(12.9)	(11.6)	(10.0)	(9.8)	(10.3)	(10.3)	(10.1)	(10.3)	(10.6)	(10.8)	(11.0)	(11.2)	(11.5)	(11.5)
Overtime	(1.2)	(1.0)	(0.7)	(0.8)	(0.8)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Pension	(0.5)	(0.3)	(0.4)	(0.7)	(0.9)	(1.1)	(6.2)	(7.4)	(8.4)	(9.1)	(10.2)	(10.7)	(11.2)	(11.7)	(12.3)	(12.7)	(12.7)
Medical & fringe benefits	(7.4)	(6.9)	(7.0)	(6.9)	(7.2)	(8.1)	(11.3)	(11.8)	(12.2)	(12.6)	(13.2)	(13.9)	(14.5)	(15.2)	(15.9)	(16.6)	(16.6)
Professional and contractual services	(2.9)	(3.2)	(5.1)	(6.9)	(5.7)	(3.6)	(3.6)	(3.6)	(3.6)	(3.7)	(3.7)	(3.7)	(3.7)	(3.9)	(3.9)	(3.9)	(3.9)
Materials & supplies	(0.4)	(0.3)	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)
Utilities	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Purchased services	(0.1)	(0.1)	(0.2)	(0.1)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Risk management and insurance	0.0	-	(0.1)	-	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(3.2)	(3.1)	(5.4)	(2.7)	(2.8)	(3.3)	(4.2)	(4.2)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.4)
Debt service	(0.0)	0.3	(0.0)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(2.7)	(2.8)	(3.0)	(3.3)	(3.5)	(3.4)	(4.4)	(4.4)	(4.8)	(4.8)	(4.9)	(4.8)	(4.8)	(4.8)	(4.9)	(4.9)	(4.9)
Transfers out	-	(1.0)	(1.0)	(0.9)	(1.9)	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(33.1)	(38.6)	(37.5)	(35.8)	(34.7)	(30.7)	(40.8)	(43.3)	(44.9)	(45.8)	(47.9)	(49.3)	(50.8)	(52.4)	(53.9)	(55.4)	(55.4)
Total surplus (deficit)	\$ (9.6)	\$ (26.2)	\$ (31.6)	\$ (32.1)	\$ (31.4)	\$ (30.0)	\$ (40.6)	\$ (43.1)	\$ (44.7)	\$ (45.6)	\$ (47.7)	\$ (49.1)	\$ (50.6)	\$ (52.1)	\$ (53.7)	\$ (55.2)	\$ (55.2)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.7)	(5.0)	(3.7)	(3.8)	(1.2)	(1.7)	(2.2)	(2.6)	(2.6)	(3.1)	(3.6)	(3.6)
Technology	-	-	-	-	-	(1.7)	(24.5)	(20.0)	(16.1)	(6.7)	(4.1)	(6.7)	(5.3)	(5.3)	(5.5)	(4.2)	(4.2)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	(2.4)	(7.9)	(3.7)	(0.5)	(0.9)	(0.6)	(1.4)	(0.6)	(0.6)	(0.9)	(0.6)	(0.6)
Subtotal: Expenses	-	-	-	-	-	(4.8)	(37.4)	(27.5)	(20.5)	(8.8)	(6.5)	(10.3)	(8.6)	(9.5)	(8.4)	(8.4)	(8.4)
Operational restructuring	\$ -	\$ (4.8)	\$ (37.4)	\$ (27.5)	\$ (20.5)	\$ (4.8)	\$ (37.4)	\$ (27.5)	\$ (20.5)	\$ (8.8)	\$ (6.5)	\$ (10.3)	\$ (8.6)	\$ (9.5)	\$ (8.4)	\$ (8.4)	\$ (8.4)
Adjusted surplus (deficit)	\$ (30.0)	\$ (45.4)	\$ (80.8)	\$ (71.6)	\$ (65.1)	\$ (65.1)	\$ (80.8)	\$ (71.6)	\$ (65.1)	\$ (65.1)	\$ (55.9)	\$ (54.6)	\$ (59.9)	\$ (59.9)	\$ (62.1)	\$ (62.4)	\$ (62.4)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Finance - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	327	310	285	266	235	228	216	216	216	216	206	206	206	206	206	206	206	
Average salary & wages ⁽¹⁾	\$ 44,290	\$ 48,404	\$ 49,213	\$ 48,545	\$ 49,479	\$ 44,131	\$ 46,415	\$ 47,685	\$ 47,685	\$ 48,878	\$ 50,099	\$ 51,352	\$ 52,379	\$ 53,427	\$ 54,495	\$ 55,585		
Average overtime	3,822	3,175	2,398	2,920	3,280	3,203	3,296	3,461	3,461	3,547	3,636	3,727	3,801	3,877	3,955	4,034		
	\$ 48,113	\$ 51,580	\$ 51,611	\$ 51,465	\$ 52,759	\$ 47,333	\$ 49,710	\$ 51,146	\$ 51,146	\$ 52,425	\$ 53,735	\$ 55,079	\$ 56,180	\$ 57,304	\$ 58,450	\$ 59,619		
Overtime as a % of salary & wages	8.6%	6.6%	4.9%	6.0%	6.6%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%		
Pension as a % of salary & wages						10.5%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wages	50.9%	46.3%	50.1%	53.8%	62.1%	81.1%	115.7%	114.9%	118.7%	125.0%	127.8%	131.3%	134.6%	138.5%	141.7%	145.0%		

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Pension system reimbursements, which are recorded in Non-Departmental beginning in FY 2013. The remainder represents interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 Headcount reductions occur beginning in FY 2017 due to external payroll processing services provider.
Professional and contractual services	Other contracts for pension services, assessments, and general accounting
Other expenses	Primarily building rental expense and bank service charge
Operational restructuring	
Additional Department employees	- 28 120 121 121 112 112 112 112 112

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Fire - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	2.4	2.0	1.4	1.8	0.6	2.3	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	16.2	17.6	15.9	16.3	13.1	12.6	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	0.1	0.0	0.4	0.2	13.6	13.7	11.7	11.2	-	-	-	-	-	-	-	-
Total revenues	18.8	19.8	17.4	18.6	14.0	28.8	31.4	29.5	29.0	17.8	17.8	17.8	17.8	17.8	17.8	17.8	17.8
Expenditures																	
Salaries and wages	(86.3)	(88.4)	(85.3)	(84.7)	(81.9)	(69.3)	(66.2)	(72.7)	(72.1)	(73.9)	(75.9)	(77.7)	(79.2)	(80.9)	(82.4)	(84.1)	(84.1)
Overtime	(7.5)	(10.1)	(11.5)	(12.7)	(15.1)	(4.9)	(5.6)	(4.4)	(4.3)	(4.4)	(4.5)	(4.7)	(4.8)	(4.8)	(4.9)	(4.9)	(5.0)
Pension	(16.7)	(6.9)	(9.2)	(26.4)	(17.3)	(17.0)	(44.8)	(53.3)	(56.7)	(62.2)	(68.1)	(83.7)	(70.3)	(70.6)	(69.7)	(69.4)	(69.4)
Medical & fringe benefits	(50.9)	(42.7)	(49.2)	(52.4)	(54.9)	(51.2)	(41.4)	(43.3)	(44.7)	(46.9)	(49.2)	(51.8)	(54.1)	(56.6)	(59.0)	(61.5)	(61.5)
Professional and contractual services	(3.0)	(2.9)	(2.6)	(3.0)	(2.9)	(2.9)	(2.9)	(2.9)	(2.9)	(3.0)	(3.0)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)	(3.1)
Materials & supplies	(1.9)	(1.8)	(1.6)	(1.9)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Utilities	(1.4)	(3.0)	(1.2)	(2.1)	(1.5)	(1.4)	(1.6)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.1)
Purchased services	(0.4)	(0.1)	0.0	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	(1.4)	(1.6)	(2.2)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Other expenses	(0.3)	(1.0)	(1.0)	(0.9)	(0.5)	(0.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Debt service	(0.0)	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(13.0)	(14.0)	(14.7)	(15.3)	(16.0)	(16.8)	(17.6)	(18.1)	(17.7)	(17.9)	(18.2)	(18.0)	(17.9)	(17.8)	(17.8)	(17.7)	(17.7)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.0)	0.0	-	(0.0)	(0.0)	(0.4)	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(183.1)	(172.4)	(178.6)	(199.3)	(192.1)	(167.2)	(184.0)	(200.5)	(204.3)	(214.2)	(224.7)	(229.8)	(235.3)	(239.8)	(243.0)	(247.0)	(247.0)
Total surplus (deficit)	\$ (164.3)	\$ (152.6)	\$ (161.2)	\$ (180.7)	\$ (178.0)	\$ (138.4)	\$ (152.5)	\$ (171.0)	\$ (175.3)	\$ (196.4)	\$ (206.9)	\$ (212.0)	\$ (217.5)	\$ (222.1)	\$ (225.3)	\$ (229.2)	\$ (229.2)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ 2.0	\$ 8.1	\$ 6.6	\$ 18.3	\$ 19.0	\$ 6.7	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6
Expenses																	
Additional operating expenditures	-	1.1	(9.8)	(8.8)	(7.5)	(6.2)	(2.4)	(1.2)	(0.8)	(0.4)	(0.2)	(0.2)	(0.3)	(0.4)	(0.2)	(0.2)	(0.2)
Technology	-	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Capital expenditures and other infrastructure	-	(9.3)	(17.6)	(18.9)	(13.4)	(11.4)	(14.6)	(14.8)	(13.1)	(8.4)	(8.2)	(8.2)	(8.2)	(8.2)	(8.2)	(8.2)	(8.2)
Implementation costs	-	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(8.5)	(28.6)	(27.8)	(21.1)	(17.8)	(17.2)	(16.8)	(12.0)	(5.6)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)
Operational restructuring	\$ -	\$ (6.5)	\$ (20.5)	\$ (21.2)	\$ (2.8)	\$ (2.8)	\$ 1.2	\$ (10.6)	\$ (10.2)	\$ (5.4)	\$ 1.0	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7
Adjusted surplus (deficit)	\$ (138.4)	\$ (159.0)	\$ (191.5)	\$ (196.6)	\$ (199.2)	\$ (139.2)	\$ (159.2)	\$ (192.2)	\$ (205.7)	\$ (222.6)	\$ (223.2)	\$ (223.7)	\$ (223.7)	\$ (223.7)	\$ (223.7)	\$ (223.7)	\$ (223.7)

(1) Historical POC payments have been split out from total pension expense based on the costed POC allocation.

Ten-Year Financial Projections
Fire - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Average salary & wages ⁽¹⁾	\$ 59,754	\$ 62,869	\$ 62,968	\$ 63,698	\$ 65,189	\$ 58,311	\$ 55,950	\$ 58,747	\$ 58,747	\$ 60,216	\$ 61,721	\$ 63,264	\$ 64,530	\$ 65,820	\$ 67,137	\$ 68,479
Average overtime	\$ 5,176	\$ 7,152	\$ 8,484	\$ 9,522	\$ 11,983	\$ 4,084	\$ 4,756	\$ 3,525	\$ 3,525	\$ 3,613	\$ 3,703	\$ 3,796	\$ 3,872	\$ 3,949	\$ 4,028	\$ 4,109
Overtime as a % of salary & wages	8.7%	11.4%	13.5%	14.9%	18.4%	7.0%	8.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Pension as a % of salary & wages						24.6%	67.6%	73.3%	78.6%	81.1%	89.9%	88.5%	88.7%	87.4%	84.5%	82.5%
Medical & fringe as a % of salary & wage	59.0%	48.3%	57.7%	61.8%	66.9%	73.9%	62.5%	59.5%	62.0%	63.5%	64.9%	66.6%	68.2%	70.0%	71.6%	73.1%

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Fire marshal inspections, increases represent FY 2014 budgeted revenues
Sales and charges for services	Primarily EMS administration service charges, for which there is a fee increase assumed beginning FY 2014
Grant revenue	SAFER grant, which expires at the end of FY 2016
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Other contracts - EMS administration and EMS Casino municipal service costs
Materials & supplies	Operating supplies and repairs & maintenance
Utilities	Primarily telecommunication, natural gas, and electricity
Other expenses	Primarily building rental expense and capital outlays
Operational restructuring	
Additional Department employees	- 161 97 84 182 193 165 153 135 129 117

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Health & Wellness - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	1.6	1.5	1.4	1.3	0.7	0.2	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	10.1	11.1	7.9	5.8	8.7	2.8	1.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	0.2	0.1	0.2	0.1	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	1.3	1.3	1.1	0.1	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund retrib. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	54.5	52.0	64.3	53.4	57.3	28.3	1.6	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.3	
Total revenues	68.1	66.0	74.9	60.7	66.8	31.4	2.5	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.3	
Expenditures																	
Salaries and wages	(13.4)	(13.3)	(11.6)	(9.7)	(7.9)	(2.4)	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	
Overtime	(0.1)	(0.2)	(0.1)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Pension	(2.0)	(1.8)	(1.9)	(2.3)	(1.3)	(0.2)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	
Medical & fringe benefits	(6.7)	(6.2)	(6.7)	(5.9)	(5.2)	(2.1)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Professional and contractual services	(49.2)	(49.2)	(50.4)	(49.3)	(52.6)	(21.4)	-	-	-	-	-	-	-	-	-	-	
Materials & supplies	(3.2)	(2.5)	(1.8)	(1.1)	(1.2)	(0.3)	(0.1)	-	-	-	-	-	-	-	-	-	
Utilities	(2.0)	(2.5)	(1.4)	(2.0)	(1.4)	(1.3)	(0.7)	-	-	-	-	-	-	-	-	-	
Purchased services	(1.7)	(2.0)	(1.2)	(0.2)	(0.9)	(0.4)	-	-	-	-	-	-	-	-	-	-	
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenses	(0.6)	(0.6)	(0.4)	(0.7)	(1.5)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(0.6)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	
Transfers out	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	(1.7)	(2.0)	(1.0)	(0.9)	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(81.6)	(81.2)	(86.3)	(72.8)	(73.0)	(28.6)	(2.8)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.1)	(2.2)	(2.2)	(2.3)	
Total surplus (deficit)	\$ (13.5)	\$ (15.2)	\$ (11.5)	\$ (12.1)	\$ (6.2)	\$ 2.8	\$ (0.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	(5.1)	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	-	-	-	-	-	(0.3)	(0.2)	(5.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	
Operational restructuring	\$ -	\$ (0.3)	\$ (0.2)	\$ (5.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)		
Adjusted surplus (deficit)	\$ 2.8	\$ (0.9)	\$ (0.2)	\$ (5.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)		

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

Ten-Year Financial Projections
Health & Wellness - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Department employees (baseline)	348	317	262	243	185	80	14	9	9	9	9	9	9	9	9	9		
Average salary & wages ⁽¹⁾	\$ 38,399	\$ 42,069	\$ 44,205	\$ 39,808	\$ 42,873	\$ 29,627	\$ 60,946	\$ 73,547	\$ 73,547	\$ 75,386	\$ 77,270	\$ 79,202	\$ 80,786	\$ 82,402	\$ 84,050	\$ 85,731		
Average overtime	404	525	529	(485)	455	164	164	187	187	191	196	201	205	209	213	218		
	\$ 38,804	\$ 42,594	\$ 44,734	\$ 39,322	\$ 43,329	\$ 29,791	\$ 61,110	\$ 73,734	\$ 73,734	\$ 75,577	\$ 77,466	\$ 79,403	\$ 80,991	\$ 82,611	\$ 84,263	\$ 85,948		
Overtime as a % of salary & wages	1.1%	1.2%	1.2%	-1.2%	1.1%	0.6%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%		
Pension as a % of salary & wages						8.1%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wage	50.3%	46.6%	49.3%	61.0%	65.3%	88.6%	29.6%	26.5%	27.2%	27.7%	28.2%	28.7%	28.9%	29.1%	29.4%	29.7%		

Key Items	Comment/Reference
General	Health & Wellness transitioned to Institute for Population Health (IPH) effective 10/31/12. The department will retain approximately 9 individuals to perform a required administrative function; the costs incurred by these individuals are assumed to be grant funded.
Revenue	
Sales and charges for services	Vital records revenue, which is assumed to be transferred to the County beginning 1/1/2014.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Human Resources - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	7.2	4.1	2.4	6.8	3.2	(0.4)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	7.2	4.1	2.4	6.8	3.2	(0.4)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Expenditures																
Salaries and wages	(9.2)	(9.2)	(8.5)	(6.8)	(5.9)	(4.2)	(4.2)	(4.4)	(4.4)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.7)
Overtime	(0.5)	(0.6)	(0.6)	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(0.8)	(0.7)	(0.5)	(0.4)	(0.6)	(0.5)	(2.6)	(3.2)	(3.6)	(2.9)	(3.2)	(3.4)	(3.6)	(3.7)	(3.9)	(4.1)
Medical & fringe benefits	(4.8)	(4.4)	(4.5)	(3.8)	(3.7)	(3.4)	(5.0)	(5.2)	(5.4)	(5.2)	(5.4)	(5.7)	(6.0)	(6.3)	(6.6)	(6.9)
Professional and contractual services	(0.7)	(0.7)	(0.7)	(0.5)	(1.3)	(0.3)	(0.9)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.8)	(1.0)	(0.6)	(0.5)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(1.2)	(1.2)	(1.3)	(1.5)	(1.6)	(1.5)	(1.9)	(2.0)	(2.0)	(1.5)	(1.6)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(18.3)	(18.0)	(17.0)	(14.0)	(13.9)	(10.7)	(15.4)	(16.9)	(17.2)	(14.5)	(15.2)	(15.7)	(16.3)	(16.9)	(17.4)	(17.9)
Total surplus (deficit)	\$ (11.1)	\$ (14.0)	\$ (14.6)	\$ (7.2)	\$ (10.7)	\$ (11.1)	\$ (13.2)	\$ (14.6)	\$ (14.9)	\$ (12.2)	\$ (13.0)	\$ (13.4)	\$ (14.0)	\$ (14.6)	\$ (15.1)	\$ (15.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	(2.2)	(3.5)	(4.0)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.1)	(4.2)	(4.3)
Technology	-	-	-	-	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	(1.0)	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	(1.4)	(1.0)	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(4.1)	(5.0)	(5.1)	(5.1)	(5.1)	(5.1)	(5.2)	(5.2)	(5.2)	(5.3)	(5.4)
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4.1)	\$ (5.0)	\$ (5.1)	\$ (5.1)	\$ (5.1)	\$ (5.1)	\$ (5.2)	\$ (5.2)	\$ (5.2)	\$ (5.3)	\$ (5.4)
Adjusted surplus (deficit)	\$ (11.1)	\$ (14.0)	\$ (14.6)	\$ (7.2)	\$ (10.7)	\$ (11.1)	\$ (13.2)	\$ (18.3)	\$ (20.9)	\$ (16.3)	\$ (17.1)	\$ (17.6)	\$ (18.2)	\$ (18.9)	\$ (19.4)	\$ (20.0)

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

Ten-Year Financial Projections
Human Resources - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	175	168	171	176	107	93	84	84	84	60	60	60	60	60	60	60
Average salary & wages(1)	\$ 52,849	\$ 55,000	\$ 49,465	\$ 38,861	\$ 55,145	\$ 44,710	\$ 49,727	\$ 52,213	\$ 52,213	\$ 53,519	\$ 54,857	\$ 56,228	\$ 57,353	\$ 58,500	\$ 59,670	\$ 60,863
Average overtime	2,760	3,423	3,558	944	925	2,125	2,363	2,481	2,481	2,543	2,607	2,672	2,725	2,780	2,835	2,892
	\$ 55,609	\$ 58,423	\$ 53,023	\$ 39,805	\$ 56,070	\$ 46,835	\$ 52,090	\$ 54,694	\$ 54,694	\$ 56,062	\$ 57,463	\$ 58,900	\$ 60,078	\$ 61,279	\$ 62,505	\$ 63,755
Overtime as a % of salary & wages	5.2%	6.2%	7.2%	2.4%	1.7%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%
Pension as a % of salary & wages						11.1%	62.9%	71.9%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wage	52.0%	47.7%	52.8%	55.1%	62.4%	82.6%	118.7%	118.0%	121.9%	161.0%	164.5%	169.1%	173.6%	178.9%	183.3%	187.7%

Key Items	Comment/Reference
General	Payroll administration will be managed by an external firm beginning in FY 2017. This results in decreased personnel costs beginning FY 2017; however, certain implementation costs will be incurred in FY 2016 (captured in Non-departmental)
Revenues	
Sales and charges for services	Interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 - Funded-out reductions occur beginning FY 2016 due to external payroll processing services provider
Professional and contractual services	Primarily labor relations administration
Other expenses	Building rental expenses

Operational restructuring	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Additional Department employees	-	4	22	33	33	33	33	33	33	33	33

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Human Rights - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.4	0.5	0.4	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.5	0.4	0.5	0.4	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Expenditures																	
Salaries and wages	(0.7)	(0.7)	(0.5)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Overtime	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)
Professional and contractual services	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.0)	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(1.4)	(1.3)	(0.9)	(0.9)	(0.7)	(0.7)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)
Total surplus (deficit)	\$ (0.9)	\$ (0.9)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.4)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.3)	\$ (1.3)	\$ (1.3)	\$ (1.4)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
Technology	-	-	-	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4
Adjusted surplus (deficit)	\$ (0.9)	\$ (0.9)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.4)	\$ (0.9)	\$ (0.9)	\$ (1.3)	\$ (1.4)	\$ (1.4)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Human Rights - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Department employees (baseline)	13	12	n/a	8	6		5	5	5	5	5	5	5	5	5	5	5			
Average salary & wages(1)	\$ 51,973	\$ 58,859	n/a	\$ 54,195	\$ 56,173		\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879			
Average overtime	290	230	n/a	-	-		-	-	-	-	-	-	-	-	-	-	-			
	\$ 52,263	\$ 59,089	-	\$ 54,195	\$ 56,173		\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879			
Overtime as a % of salary & wages	0.6%	0.4%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Pension as a % of salary & wages							10.4%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%			
Medical & fringe as a % of salary & wages	41.8%	38.4%	42.5%	47.6%	55.3%		72.7%	134.0%	133.5%	137.9%	140.7%	143.2%	147.2%	151.0%	155.5%	159.3%	163.1%			

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Detroit Business Certification Program (DBCP) fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring																	
Additional Department employees	-	-	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Human Services - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.6	0.9	-	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.4)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	0.1	0.1	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1.7	0.9	0.1	0.1	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
Expenditures																	
Salaries and wages	(0.7)	(0.4)	(0.3)	(0.2)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Overtime	(0.0)	(0.0)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Medical & fringe benefits	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Professional and contractual services	(0.6)	(0.5)	(0.3)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.1)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	(0.0)	(0.0)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Purchased services	(0.0)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(2.0)	(1.5)	(0.9)	(0.3)	(0.2)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Total surplus (deficit)	\$ (0.3)	\$ (0.6)	\$ (0.8)	\$ (0.3)	\$ (0.1)	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Human Services - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast										
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	117	91	95	85	52		22	-	-	-	-	-	-	-	-	-	-
Average salary & wages(1)	\$ 42,296	\$ 53,028	\$ 47,676	\$ 46,749	\$ 64,791		\$ 44,951	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average overtime	\$ 60	\$ 56	\$ -	\$ -	\$ 4		\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	\$ 42,356	\$ 53,084	\$ 47,676	\$ 46,749	\$ 64,795		\$ 44,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime as a % of salary & wages	1.0%	1.2%	0.0%	0.0%	0.2%		0.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Pension as a % of salary & wages							0.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Medical & fringe as a % of salary & wages	59.3%	55.6%	54.1%	46.5%	83.7%		66.7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Key Items	Comment/Reference
General	The Human Services department is being transitioned out of the City effective FY 2014

Operational restructuring	
Additional Department employees	- - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
ITS - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.5	0.2	1.3	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.9	0.5	0.2	1.3	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Expenditures																
Salaries and wages	(5.1)	(5.1)	(4.0)	(3.4)	(2.6)	(2.0)	(2.0)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)
Overtime	(0.4)	(0.2)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.6)	(0.5)	(0.4)	(0.4)	(0.3)	(0.2)	(1.3)	(1.7)	(1.9)	(2.1)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)
Medical & fringe benefits	(2.6)	(2.3)	(1.9)	(1.8)	(1.5)	(1.5)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)	(3.2)	(3.3)	(3.5)	(3.6)
Professional and contractual services	(2.4)	(2.5)	(4.9)	(3.0)	(2.4)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.1)	(4.2)
Materials & supplies	(8.4)	(11.4)	(12.3)	(8.7)	(8.1)	(4.8)	(7.8)	(7.8)	(7.8)	(5.9)	(6.0)	(6.0)	(6.1)	(6.1)	(6.2)	(6.3)
Utilities	(0.8)	(1.4)	(0.5)	(0.8)	(0.5)	(2.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Purchased services	-	(0.2)	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.7)	(1.7)	(1.8)	(1.5)	(0.8)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)
Debt service	(0.1)	-	-	-	-	(1.1)	(1.4)	(1.4)	(1.4)	(0.7)	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.5)	(0.5)	(0.6)	(0.6)	(0.7)	(0.6)	(0.9)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)
Transfers out	-	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(22.7)	(26.0)	(26.6)	(20.3)	(17.0)	(18.1)	(21.7)	(22.7)	(23.1)	(21.0)	(20.9)	(21.3)	(21.7)	(22.1)	(22.6)	(23.0)
Total surplus (deficit)	\$ (21.8)	\$ (25.5)	\$ (26.4)	\$ (19.1)	\$ (16.7)	\$ (17.4)	\$ (21.2)	\$ (22.2)	\$ (22.6)	\$ (20.5)	\$ (20.4)	\$ (20.8)	\$ (21.2)	\$ (21.6)	\$ (22.0)	\$ (22.5)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (17.4)	\$ (21.2)	\$ (22.2)	\$ (22.6)	\$ (20.5)	\$ (20.4)	\$ (20.8)	\$ (21.2)	\$ (21.6)	\$ (22.0)	\$ (22.5)					

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

	Fiscal year ended actual						Preliminary forecast										
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	99	92	65	46	43		35	35	38	38	38	38	38	38	38	38	38
Average salary & wages(1)	\$ 51,306	\$ 55,548	\$ 61,007	\$ 74,548	\$ 60,681		\$ 57,494	\$ 57,494	\$ 60,369	\$ 60,369	\$ 61,878	\$ 63,425	\$ 65,011	\$ 66,311	\$ 67,637	\$ 68,990	\$ 70,369
Average overtime	4,037	2,260	2,140	1,465	597		2,467	2,467	2,590	2,590	2,655	2,721	2,789	2,845	2,902	2,960	3,019
	\$ 55,393	\$ 57,808	\$ 63,147	\$ 76,013	\$ 61,278		\$ 59,961	\$ 59,961	\$ 62,959	\$ 62,959	\$ 64,533	\$ 66,146	\$ 67,800	\$ 69,156	\$ 70,539	\$ 71,949	\$ 73,388
Overtime as a % of salary & wages	8.0%	4.1%	3.5%	2.0%	1.0%		4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
Pension as a % of salary & wages							9.7%	62.9%	71.9%	81.5%	90.6%	98.6%	100.8%	103.8%	106.1%	109.3%	111.1%
Medical & fringe as a % of salary & wage	51.0%	45.7%	48.1%	53.2%	55.9%		74.7%	117.9%	110.5%	114.1%	116.4%	118.5%	121.7%	124.8%	128.3%	131.3%	134.4%

Key Items **Comment/Reference**

Revenues	
Sales and charges for services	Primarily interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Information technology contracts
Materials & supplies	Primarily hardware (servers, kiosks, etc.) and software (Outlog, Groupwise, etc.) maintenance & upgrade costs; does not include upgrade costs in excess of 2012 levels
Other expenses	Beginning FY 2017, savings from payroll administration outsourcing reflected as certain upgrades would not be completed
Debt service	Rental expenses (building, computers, and other office equipment) Payments for IBM product purchased through financing in FY 2013; purchase captured in Non-Departmental

Operational restructuring	
Additional Department employees	n/a

(1) Based on department salaries & wages and employees, see Appendix C.2

Ten-Year Financial Projections

Law - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	(1.2)	1.0	0.6	0.1	1.2	0.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Revenue from use of assets	-	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.3	0.1	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	(1.1)	1.3	0.6	0.2	1.5	0.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Expenditures																
Salaries and wages	(9.3)	(9.2)	(8.2)	(7.7)	(7.4)	(6.1)	(6.1)	(6.4)	(6.4)	(6.6)	(6.9)	(6.9)	(7.1)	(7.2)	(7.3)	(7.5)
Overtime	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.3)	(0.2)	(0.0)	(0.2)	(0.5)	(0.6)	(3.9)	(4.6)	(5.2)	(5.0)	(6.7)	(7.0)	(7.3)	(7.7)	(8.0)	(8.3)
Medical & fringe benefits	(4.0)	(3.6)	(3.4)	(3.5)	(4.0)	(4.2)	(3.3)	(3.4)	(3.5)	(3.7)	(3.8)	(4.0)	(4.2)	(4.3)	(4.5)	(4.7)
Professional and contractual services	(3.3)	(3.5)	(3.0)	(2.1)	(1.4)	(1.7)	(1.7)	(1.7)	(1.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)
Materials & supplies	(0.5)	(0.3)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(1.2)	(0.9)	(1.4)	(1.2)	(1.4)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.1)	(1.2)	(1.1)	(0.9)	(0.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(1.4)	(1.6)	(1.8)	(1.9)	(2.0)	(2.0)	(2.8)	(2.9)	(3.0)	(3.1)	(3.2)	(3.1)	(3.2)	(3.2)	(3.2)	(3.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(21.5)	(20.7)	(19.3)	(17.3)	(17.3)	(16.9)	(20.2)	(21.6)	(22.4)	(23.6)	(24.7)	(25.4)	(26.1)	(26.9)	(27.5)	(28.2)
Total surplus (deficit)	\$ (22.6)	\$ (19.4)	\$ (18.6)	\$ (17.6)	\$ (15.8)	\$ (16.2)	\$ (18.4)	\$ (19.8)	\$ (20.6)	\$ (21.8)	\$ (23.0)	\$ (23.6)	\$ (24.3)	\$ (25.0)	\$ (25.8)	\$ (26.4)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6
Expenses																
Additional operating expenditures	-	-	-	-	-	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Technology	-	-	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	(0.1)	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	(0.5)	1.5	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1
Operational restructuring	\$ -	\$ (0.5)	\$ 1.5	\$ 1.0	\$ 1.0	\$ 1.0	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.8	\$ 0.8	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
Adjusted surplus (deficit)	\$ (16.2)	\$ (18.9)	\$ (18.3)	\$ (19.6)	\$ (20.9)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)	\$ (22.0)

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

Ten-Year Financial Projections
Law - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023				
Department employees (baseline)	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86	86				
Average salary & wages ⁽¹⁾	\$ 73,486	\$ 75,672	\$ 72,144	\$ 73,252	\$ 78,313	\$ 71,497	\$ 71,497	\$ 75,072	\$ 75,072	\$ 76,949	\$ 78,873	\$ 80,844	\$ 82,461	\$ 84,111	\$ 85,793	\$ 87,509				
Average overtime	222	728	161	114	583	1,094	1,094	1,148	1,148	1,177	1,207	1,237	1,261	1,287	1,312	1,339				
	\$ 73,709	\$ 76,400	\$ 72,305	\$ 73,366	\$ 78,891	\$ 72,591	\$ 72,591	\$ 76,220	\$ 76,220	\$ 78,126	\$ 80,079	\$ 82,081	\$ 83,723	\$ 85,397	\$ 87,105	\$ 88,847				
Overtime as a % of salary & wages	0.3%	1.0%	0.2%	0.2%	0.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%				
Pension as a % of salary & wages						10.0%	62.9%	71.9%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%				
Medical & fringe as a % of salary & wage	42.3%	38.9%	41.8%	45.7%	54.1%	68.6%	53.6%	52.9%	54.5%	55.6%	56.6%	57.9%	59.0%	60.3%	61.4%	62.6%				

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Primarily interagency billings; Law department began invoicing other departments correctly in FY 2012
Parking/court fines and other revenue	Miscellaneous receipts
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Contracts for legal work/assistance and other printing contracts/services
Purchased services	Purchased administration costs
Other expenses	Building rental expenses
Operational restructuring	
Additional Department employees	- - 9 17 17 17 17 17 17 17

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Mayor - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.1	0.0	0.2	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	(0.4)	0.7	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	0.2	0.1	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total revenues	0.0	(0.3)	0.7	0.1	0.2	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures																	
Salaries and wages	(5.7)	(5.3)	(4.6)	(4.0)	(3.1)	(2.2)	(2.1)	(2.3)	(2.3)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)	(2.7)	(2.7)
Overtime	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.7)	(0.5)	(0.4)	(0.5)	(0.5)	(0.2)	(1.3)	(1.7)	(1.9)	(2.2)	(2.4)	(2.5)	(2.7)	(2.9)	(2.9)	(3.0)	(3.0)
Medical & fringe benefits	(2.6)	(2.1)	(1.9)	(1.4)	(1.5)	(1.2)	(1.8)	(1.9)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.5)	(2.7)
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.2)	(0.1)	(0.0)	(0.5)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)
Materials & supplies	(0.2)	(0.2)	(0.2)	(0.2)	0.0	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)
Utilities	(0.3)	(0.2)	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Other expenses	(1.5)	(1.3)	(0.9)	(0.7)	(0.6)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.8)	(0.9)	(1.1)	(1.1)	(1.1)	(1.2)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	0.2	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(11.3)	(10.1)	(8.7)	(8.0)	(6.6)	(5.0)	(7.2)	(8.7)	(9.0)	(9.5)	(9.9)	(9.2)	(9.4)	(9.7)	(10.0)	(10.3)	(10.3)
Total surplus (deficit)	\$ (11.3)	\$ (10.5)	\$ (8.0)	\$ (7.9)	\$ (6.4)	\$ (5.0)	\$ (7.2)	\$ (8.6)	\$ (8.9)	\$ (9.4)	\$ (8.8)	\$ (9.1)	\$ (9.4)	\$ (9.7)	\$ (10.0)	\$ (10.2)	\$ (10.2)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Operational restructuring	\$ -	\$ (1.3)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)
Adjusted surplus (deficit)	\$ (5.0)	\$ (8.5)	\$ (8.7)	\$ (9.0)	\$ (9.5)	\$ (9.5)	\$ (8.9)	\$ (9.2)	\$ (9.5)	\$ (9.2)	\$ (9.5)	\$ (9.8)	\$ (10.1)	\$ (10.1)	\$ (10.3)	\$ (10.3)	\$ (10.3)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Mayor - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	108	74	63	52	39	22	22	24	24	24	24	24	24	24	24	24
Average salary & wages(1)	\$ 52,946	\$ 71,222	\$ 73,700	\$ 76,927	\$ 80,495	\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657
Average overtime	9	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 52,955	\$ 71,249	\$ 73,700	\$ 76,927	\$ 80,495	\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						11.2%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	45.0%	40.6%	41.4%	40.8%	48.4%	56.0%	85.9%	80.6%	83.0%	84.6%	86.0%	88.1%	90.3%	92.7%	94.8%	96.8%

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Miscellaneous receipts
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Headcount reduction due to reallocation of Neighborhood City Hall employees to Recreation department in FY 2013
Materials & supplies	Contracts for legal work/assistance and FSCs
Other expenses	Primarily repairs, maintenance, and supplies
	Primarily rental expenses
Operational restructuring	
Additional Department employees	- 31 31 31 31 31 31 31 31 31

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
 Planning & Development - general fund
 (\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	(0.1)	0.0	0.8	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	3.3	18.4	1.0	0.2	(1.5)	7.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Parking/court fines and other revenue	0.4	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	2.0	1.8	1.5	2.0	0.7	1.6	1.4	4.5	4.6	4.6	4.7	4.8	4.9	4.9	5.0	5.1
Total revenues	5.9	21.7	2.5	2.2	0.1	9.1	1.6	4.7	4.8	4.9	5.0	5.0	5.1	5.2	5.3	5.3
Expenditures																
Salaries and wages	(1.5)	(1.8)	(1.7)	(1.0)	(0.7)	(0.6)	(0.6)	(3.2)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.6)	(3.7)
Overtime	-	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.0)	(0.4)	(2.3)	(2.6)	(3.0)	(3.3)	(3.5)	(3.6)	(3.8)	(4.0)	(4.1)
Medical & fringe benefits	(0.7)	(0.8)	(0.8)	(0.5)	(0.4)	(0.3)	(0.5)	(2.2)	(2.2)	(2.3)	(2.4)	(2.4)	(2.7)	(2.8)	(2.9)	(3.0)
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Materials & supplies	(0.3)	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Utilities	(0.0)	(0.0)	0.1	-	(0.0)	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	(0.1)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(5.3)	(5.4)	(4.8)	(3.8)	(2.7)	(2.9)	(2.8)	(7.5)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.3)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(8.3)	(8.8)	(7.8)	(5.6)	(4.1)	(4.1)	(4.8)	(17.8)	(14.7)	(15.4)	(16.0)	(16.4)	(16.8)	(17.2)	(17.6)	(18.0)
Total surplus (deficit)	\$ (2.5)	\$ 12.8	\$ (5.3)	\$ (3.4)	\$ (4.0)	\$ 5.0	\$ (3.2)	\$ (13.1)	\$ (9.9)	\$ (10.5)	\$ (11.0)	\$ (11.4)	\$ (11.7)	\$ (12.0)	\$ (12.3)	\$ (12.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	-	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)
Technology	-	-	-	-	-	-	(0.6)	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	(0.6)	(6.8)	(0.8)	-	-	-	(1.0)	(1.0)	-	-
Subtotal: Expenses	-	-	-	-	-	-	(1.0)	(8.5)	(1.8)	(1.0)	(1.0)	(1.0)	(2.1)	(2.1)	(1.1)	(1.1)
Operational restructuring	\$ -	\$ (1.0)	\$ (8.5)	\$ (1.8)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (2.1)	\$ (2.1)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.1)
Adjusted surplus (deficit)	\$ 5.0	\$ (4.2)	\$ (21.8)	\$ (11.9)	\$ (11.5)	\$ (1.5)	\$ (1.5)	\$ (12.0)	\$ (12.4)	\$ (13.7)	\$ (14.1)	\$ (14.4)	\$ (14.4)	\$ (14.4)	\$ (14.4)	\$ (13.9)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
 Planning & Development - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	172	173	160	154	122	116	116	113	113	113	113	113	113	113	113	113
Average salary & wages(1)	\$ 54,225	\$ 54,491	\$ 55,121	\$ 51,860	\$ 59,007	\$ 53,640	\$ 53,640	\$ 56,322	\$ 56,322	\$ 57,730	\$ 59,173	\$ 60,652	\$ 61,865	\$ 63,103	\$ 64,365	\$ 65,652
Average overtime	-	0	2	0	-	-	-	-	-	-	-	-	-	-	-	-
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						4.1%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	47.5%	43.1%	46.7%	49.0%	56.5%	58.6%	88.6%	68.1%	70.2%	71.6%	72.8%	74.6%	76.3%	78.2%	79.8%	81.5%

Key Items	Comment/Reference
General	HUD is requiring the City to capture indirect costs and those related to Development/Real Estate and Planning functions in the General Fund and seek reimbursement after payment is made. Personnel costs related to Development/Real Estate and Planning functions transferred to the General Fund will no longer be reimbursed as those funds are not related to grant funded projects
Revenues	
Sales and charges for services	Flood grant reimbursements
Revenue from use of assets	Real estate rentals. FY 2012 reflects a loss on sale of property and FY 2013 reflects proceeds from a sale, no gain/loss assumed in the projection period
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Other expenses	Development costs. Includes one-time repayment (\$3.5m) of grant funds to HUD due to FY12 and FY13 over reimbursements

Operational restructuring																
Additional Department employees	-	16	(32)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Police - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	51.7	49.9	44.2	44.6	39.8	35.3	20.1	24.5	24.5	24.9	25.3	25.7	26.1	26.4	26.8	27.2	
Licenses, permits and inspection charges	0.6	0.9	0.8	0.8	0.8	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales and charges for services	7.6	8.7	10.4	13.2	4.7	2.9	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	
Revenue from use of assets	0.0	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking/court fines and other revenue	2.4	2.5	1.5	3.4	5.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb. from parking & vehicle fund	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street fund reimb. and financing proceeds	1.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	4.3	3.2	8.4	12.0	12.6	8.2	7.4	5.2	4.1	3.6	3.7	3.8	3.8	3.9	3.9	4.0	
Total revenues	69.3	65.2	65.3	74.0	63.9	51.0	36.6	38.9	37.7	37.6	38.1	38.5	39.0	39.4	39.9	40.3	
Expenditures																	
Salaries and wages	(182.9)	(190.9)	(194.4)	(193.7)	(177.1)	(152.8)	(139.1)	(149.3)	(156.6)	(161.3)	(165.3)	(169.5)	(172.8)	(176.3)	(179.8)	(183.4)	
Overtime	(27.7)	(31.9)	(24.9)	(25.7)	(25.9)	(18.4)	(20.9)	(22.4)	(21.9)	(22.6)	(23.2)	(23.7)	(24.2)	(24.7)	(25.2)	(25.7)	
Pension	(31.1)	(31.0)	(23.6)	(66.3)	(42.2)	(35.5)	(94.1)	(109.5)	(123.1)	(135.6)	(148.6)	(150.0)	(153.4)	(154.1)	(152.0)	(151.3)	
Medical & fringe benefits	(102.8)	(97.5)	(100.5)	(111.3)	(117.6)	(105.5)	(100.6)	(104.2)	(109.8)	(115.5)	(121.2)	(127.8)	(133.7)	(140.4)	(146.6)	(153.1)	
Professional and contractual services	(4.9)	(6.7)	(4.0)	(3.4)	(4.8)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.5)	(5.5)	(5.6)	(5.6)	
Materials & supplies	(3.4)	(3.2)	(3.1)	(3.0)	(2.7)	(2.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)	
Utilities	(6.7)	(6.7)	(6.3)	(9.0)	(6.9)	(2.8)	(9.5)	(10.0)	(10.1)	(10.2)	(10.3)	(10.5)	(10.6)	(10.7)	(10.8)	(10.9)	
Purchased services	(1.8)	(2.3)	(1.1)	(0.7)	(1.1)	(1.3)	(11.1)	(11.2)	(11.3)	(11.4)	(11.5)	(11.6)	(11.8)	(11.9)	(12.0)	(12.1)	
Risk management and insurance	(0.0)	-	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	
Other expenses	(6.1)	(7.1)	(6.1)	(7.2)	(8.1)	(5.6)	(7.0)	(7.0)	(7.0)	(7.1)	(7.1)	(7.2)	(7.2)	(7.3)	(7.3)	(7.3)	
Debt service	(0.1)	-	-	(0.1)	(0.0)	(1.6)	(0.0)	-	-	-	-	-	-	-	-	-	
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
POC - principal and interest	(27.8)	(30.0)	(31.4)	(32.7)	(34.1)	(35.6)	(36.9)	(37.2)	(38.4)	(39.0)	(39.6)	(39.2)	(39.0)	(38.9)	(38.7)	(38.6)	
Transfers out	-	(0.5)	(0.5)	(0.4)	(0.5)	-	-	-	-	-	-	-	-	-	-	-	
Grant expenses (before reallocation)	(0.8)	(0.9)	(0.4)	(1.6)	(1.4)	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(386.2)	(410.8)	(388.3)	(455.2)	(424.2)	(366.4)	(427.4)	(459.1)	(486.8)	(511.3)	(535.9)	(548.1)	(561.6)	(573.0)	(581.4)	(591.6)	
Total surplus (deficit)	\$ (306.9)	\$ (345.6)	\$ (323.1)	\$ (381.2)	\$ (360.3)	\$ (315.4)	\$ (390.8)	\$ (420.3)	\$ (449.1)	\$ (473.7)	\$ (497.4)	\$ (509.6)	\$ (522.6)	\$ (533.6)	\$ (541.6)	\$ (551.2)	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	(2.2)	(13.5)	(10.1)	(9.0)	(7.3)	(7.8)	(8.5)	(9.5)	(9.5)	(9.9)	
Technology	-	-	-	-	-	-	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	
Capital expenditures and other infrastructure	-	-	-	-	-	-	(0.7)	(23.2)	(18.3)	(10.1)	(10.6)	(10.2)	(13.3)	(13.1)	(13.1)	(13.0)	
Implementation costs	-	-	-	-	-	-	-	(0.6)	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	-	-	-	-	-	(3.8)	(49.4)	(39.0)	(21.3)	(20.0)	(20.2)	(23.9)	(24.8)	(24.7)	(25.1)	
Operational restructuring	\$ -	\$ (3.8)	\$ (45.8)	\$ (35.4)	\$ (17.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (20.3)	\$ (21.2)	\$ (21.1)	\$ (21.1)	\$ (21.1)	\$ (21.1)	\$ (21.1)	\$ (21.4)	
Adjusted surplus (deficit)	\$ (315.9)	\$ (349.4)	\$ (468.9)	\$ (416.6)	\$ (477.9)	\$ (317.0)	\$ (394.2)	\$ (459.4)	\$ (467.7)	\$ (494.1)	\$ (519.0)	\$ (533.2)	\$ (544.5)	\$ (552.7)	\$ (560.5)	\$ (570.6)	

(1) Historical POC payments have been split out from total pension expense based on the most recent POC allocation.

City of Detroit Appendix A.13b
 Ten-Year Financial Projections
 Police - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	3,421	3,688	3,288	3,195	3,016	2,909	2,706	2,747	2,882	2,895	2,895	2,895	2,895	2,895	2,895	2,895
Average salary & wages⁽¹⁾	\$ 53,597	\$ 51,883	\$ 56,204	\$ 60,742	\$ 58,848	\$ 52,425	\$ 51,514	\$ 54,454	\$ 54,454	\$ 55,816	\$ 57,211	\$ 58,641	\$ 59,814	\$ 61,010	\$ 62,231	\$ 63,475
Average overtime	\$ 8,104	\$ 8,646	\$ 7,576	\$ 8,050	\$ 8,590	\$ 6,312	\$ 7,719	\$ 8,159	\$ 7,615	\$ 7,808	\$ 8,001	\$ 8,201	\$ 8,385	\$ 8,532	\$ 8,703	\$ 8,877
Overtime as a % of salary & wages	15.2%	16.7%	13.5%	13.3%	14.6%	12.0%	15.0%	15.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Pension as a % of salary & wages						23.2%	67.6%	73.3%	78.6%	81.1%	89.9%	88.5%	88.7%	87.4%	84.5%	82.5%
Medical & fringe as a % of salary & wage	56.2%	51.1%	54.5%	57.5%	66.4%	69.0%	72.3%	69.8%	70.1%	71.0%	73.3%	75.4%	77.4%	79.6%	81.5%	83.5%
Key Items																
Comment/Reference																
Revenues	Utility users' tax decreases beginning FY 2014 due to the allocation to the Public Lighting Authority (\$17m in FY 2014; \$12.5m thereafter). Inflationary increases assumed beginning FY 2017.															
Utility users' and other taxes	Interagency billings and charges for external services															
Sales and charges for services	Real estate rentals and concessions. FY 2012 and FY 2013 reflect proceeds from sales, no gain/loss assumed in the projection period															
Revenue from use of assets	Primarily court proceeds															
Parking/court fines and other revenue	Includes COPS grant															
Grant revenue																
Expenses	Appendix C.1 - Appendix C.3															
Personnel expenses	Contracts such as crime scene services, E-911 improvements and technology support															
Professional and contractual services	Operating supplies and repairs & maintenance															
Materials & supplies	Primarily water, sewage and electricity															
Utilities	Primarily capital outlays and rental expenses															
Other expenses	Retirement of debt principal															
Transfers out																
Operational restructuring																
Additional Department employees						-	125	250	250	210	175	162	149	149	149	149

(1) Based on department salaries & wages and employees, see Appendix C.2

Ten-Year Financial Projections
 PLD - general fund
 (\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	(0.0)	0.0	0.0	0.1	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and Charges for Services	52.3	37.2	43.3	30.8	45.1	36.5	41.2	28.7	26.1	23.5	20.8	18.1	15.3	12.3	10.6	10.7
Revenue from use of assets	-	0.2	-	0.3	0.1	0.5	0.5	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.3	0.0	0.7	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing proceeds	3.5	3.5	3.5	0.4	-	0.4	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	56.1	40.9	47.5	31.5	45.2	37.5	41.7	28.7	26.1	23.5	20.8	18.1	15.3	12.3	10.6	10.7
Expenditures																
Salaries and wages	(10.1)	(9.6)	(8.0)	(6.8)	(5.8)	(4.9)	(3.4)	(1.0)	(0.6)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	-	-
Overtime	(3.4)	(2.8)	(2.5)	(2.9)	(3.5)	(2.4)	(1.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-
Pension	(0.7)	(0.4)	(0.3)	(0.2)	(0.5)	(0.8)	(2.2)	(0.7)	(0.5)	(0.4)	(0.2)	(0.2)	(0.3)	(0.2)	-	-
Medical & fringe benefits	(5.7)	(5.0)	(4.8)	(4.9)	(5.1)	(5.1)	(1.1)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	-
Professional and contractual services	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	(2.6)	(14.1)	(10.2)	(6.6)	(4.6)	(3.7)	(2.3)	(0.9)	-	-
Materials & supplies	(43.1)	(37.8)	(27.5)	(37.4)	(36.5)	(39.1)	(39.4)	(12.4)	(13.3)	(13.3)	(12.8)	(12.0)	(11.4)	(10.7)	(10.6)	(10.7)
Utilities	(1.3)	(5.0)	(5.9)	(5.0)	(4.4)	(5.7)	(5.0)	(6.9)	(4.5)	(3.8)	(3.8)	(3.3)	(3.1)	(2.9)	(2.8)	(2.8)
Purchased services	(1.6)	(2.0)	(1.0)	(0.0)	(0.1)	(0.2)	(0.2)	(0.9)	(1.4)	(1.7)	(1.4)	(0.9)	(0.5)	(0.1)	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(3.1)	(0.1)	(0.0)	(0.1)	(0.5)	(0.0)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	(0.8)	(5.3)	(8.4)	(9.3)	(9.6)	(9.9)	(10.2)	(10.5)	(10.8)	(11.1)
POC - principal and interest	(2.0)	(2.1)	(2.2)	(2.4)	(2.6)	(2.7)	(1.6)	(0.5)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(71.2)	(88.0)	(52.1)	(59.8)	(58.8)	(61.3)	(57.4)	(42.3)	(39.5)	(36.0)	(32.8)	(30.5)	(28.2)	(25.6)	(24.2)	(24.6)
Total surplus (deficit)	\$(15.1)	\$(27.1)	\$(4.6)	\$(28.3)	\$(13.6)	\$(23.8)	\$(15.6)	\$(13.6)	\$(13.3)	\$(12.6)	\$(12.0)	\$(12.4)	\$(12.9)	\$(13.3)	\$(13.6)	\$(13.9)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$(23.8)	\$(15.6)	\$(13.6)	\$(13.3)	\$(12.6)	\$(12.0)	\$(12.4)	\$(12.9)	\$(13.3)	\$(13.6)	\$(13.9)					

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
 PLD - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast										
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	225	206	160	123	103		99	70	12	7	5	3	3	3	2	-	-
Average salary & wages ⁽¹⁾	\$ 44,676	\$ 46,839	\$ 50,059	\$ 55,114	\$ 55,866		\$ 48,724	\$ 49,211	\$ 84,190	\$ 81,474	\$ 79,817	\$ 79,591	\$ 81,182	\$ 82,806	\$ 84,462	n/a	n/a
Average overtime	15,017	13,619	15,896	23,374	34,123		24,252	14,708	8,419	8,147	7,982	7,959	8,118	8,281	8,446	n/a	n/a
	\$ 59,693	\$ 60,459	\$ 65,955	\$ 78,489	\$ 89,989		\$ 72,975	\$ 63,919	\$ 92,610	\$ 89,622	\$ 87,799	\$ 87,550	\$ 89,301	\$ 91,087	\$ 92,908	\$ -	\$ -
Overtime as a % of salary & wages	33.6%	29.1%	31.8%	42.4%	61.1%		49.8%	29.9%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	n/a	n/a
Pension as a % of salary & wages							14.9%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	n/a	n/a
Medical & fringe as a % of salary & wages	57.1%	51.4%	59.8%	72.5%	89.0%		105.7%	32.7%	25.7%	26.6%	27.6%	28.5%	29.0%	29.2%	29.5%	n/a	n/a

Key Items	Comment/Reference
General	Lighting (Street lights): Street lights will be transitioned to the Public Lighting Authority (PLA) over a 3-year period beginning FY 2014 (3/1/14 - 2/30/17). Overhead lights representing 85% of total PLA street lights are projected to be completed on an 18 month schedule while underground lights (15% of final mix) are forecast over a 36 month period. The final system will have 55,000 street lights. City Grid: All customers currently on the City grid are assumed to be transitioned to a 3rd party provider effective beginning of FY 2015 (7/1/14). Once transitioned, the City will no longer collect revenue from external customers. The grid will be deactivation over a 7-year period beginning FY 2015 (7/1/14 - 6/30/21). PLD plans to utilize third party outsourced labor to maintain its portion of street lights until the transition to PLA is complete (by end-FY 2017).
Revenues	
Sales and Charges for Services ²	Represents external and internal revenues
External electricity sales	Decreasing consistent with the assumption that electricity customers are transitioned by end-FY 2014. FY 2014 includes \$2.4 million of collections based on the Power Supply Cost Recovery Factor applied to customer bills beginning December 2013.
Internal electricity sales	Assumes PLD continues to provide electricity to City departments at current consumption level, departments are billed based on consumption at DTE Rate book.
Third-party contributions	Represents reimbursement from 3rd party utility provider to operate and maintain PLD grid until fully transitioned. This reimbursement decreases through FY 2021 when the grid deactivation is complete.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 PLD plans to utilize third party outsourced labor to maintain its portion of street lights and grid until transition of street lights and grid (by end-FY 2021). Legacy health and pension costs are expected to remain. Minimal PLD administrative staff remains until year 7 of transition (end of FY 2021) when grid deactivation is completed.
Materials & supplies	Grid: Fuel and lubricants - electricity purchased, which decreases due to amount purchased for internal consumption only.
Utilities	Street light electricity will continue to be purchased by the City, assumes 55,000 street lights full transition by end of FY 2017. Assumes legacy light electricity rate of \$0.0987/kWh and PLA LED rate of \$0.0707/kWh in FY 2014. Alley Lights: Additionally, 12,000 alley lights will remain on until the bulbs fail. The forecast assumes the bulbs to fail over a 5 year period or 20% a year. The City will purchase electricity for these street lights.
Contributions to non-enterprise funds	Represents contribution to Public Lighting Authority for operations; replaces decreases in personnel. Lighting: Total operations & maintenance based the O&M agreement between the City and PLA includes a \$126,250 monthly admin. fee plus per streetlight O&M fee subject to 3% annual increase.
Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.
 (2) FY 2013 includes a one-time payment from DPS to account for previous balance due.

Ten-Year Financial Projections

Recreation - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue from use of assets	1.1	1.1	1.0	0.8	1.1	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Parking/court fines and other revenue	0.8	0.8	0.5	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.1	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	1.4	2.4	0.7	0.4	2.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2
Total revenues	3.5	4.3	2.4	1.8	4.2	2.0	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Expenditures																	
Salaries and wages	(7.4)	(7.7)	(6.8)	(5.9)	(5.2)	(3.4)	(3.4)	(3.6)	(3.6)	(3.7)	(3.8)	(3.9)	(3.9)	(4.0)	(4.1)	(4.2)	(4.2)
Overtime	(0.1)	(0.2)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(2.2)	(2.6)	(2.9)	(3.3)	(3.7)	(3.9)	(4.1)	(4.3)	(4.5)	(4.6)	(4.6)
Medical & fringe benefits	(2.5)	(2.4)	(2.2)	(1.9)	(1.9)	(2.2)	(10.8)	(11.4)	(11.7)	(12.3)	(12.8)	(13.5)	(14.2)	(14.9)	(15.6)	(15.4)	(15.4)
Professional and contractual services	(1.0)	(1.0)	(0.3)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Utilities	(7.5)	(7.2)	(7.1)	(7.7)	(7.5)	(5.9)	(8.1)	(9.0)	(9.3)	(9.6)	(9.8)	(10.1)	(10.4)	(10.7)	(11.0)	(11.0)	(11.4)
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(3.4)	(4.7)	(2.9)	(2.7)	(3.7)	(1.7)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.5)	(1.4)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(23.3)	(24.6)	(20.7)	(20.5)	(20.3)	(14.8)	(28.3)	(30.2)	(31.3)	(32.6)	(33.9)	(35.2)	(36.5)	(37.8)	(39.2)	(39.2)	(40.5)
Total surplus (deficit)	\$(19.8)	\$(20.3)	\$(18.3)	\$(18.7)	\$(16.2)	\$(12.9)	\$(26.4)	\$(28.3)	\$(29.3)	\$(30.7)	\$(32.0)	\$(33.2)	\$(34.5)	\$(35.8)	\$(37.1)	\$(37.1)	\$(38.5)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	(0.9)	-	-	-	(4.8)	(4.1)	(4.8)	(4.1)	(4.8)	(4.0)	(4.5)	(3.9)	(3.3)	(3.3)	(3.3)	(3.3)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.9)	-	-	-	(4.8)	(4.1)	(4.8)	(4.1)	(4.8)	(4.1)	(4.4)	(4.0)	(3.4)	(3.4)	(3.4)	(3.4)
Operational restructuring	\$ -	\$(0.9)	\$ -	\$ -	\$ -	\$(4.8)	\$(4.1)	\$(4.8)	\$(4.1)	\$(4.8)	\$(4.1)	\$(4.4)	\$(4.0)	\$(3.4)	\$(3.4)	\$(3.4)	\$(3.4)
Adjusted surplus (deficit)	\$(12.9)	\$(27.3)	\$(33.1)	\$(33.4)	\$(33.4)	\$(35.5)	\$(36.0)	\$(36.0)	\$(37.7)	\$(38.4)	\$(39.2)	\$(39.2)	\$(40.5)	\$(40.5)	\$(41.8)	\$(41.8)	\$(41.8)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Recreation - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast																
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025				
Department employees (baseline)	472	388	508	510	300	202	202	202	202	202	202	202	202	202	202	202	202	202				
Average salary & wages(1)	\$ 15,783	\$ 19,905	\$ 13,500	\$ 11,459	\$ 17,264	\$ 16,904	\$ 16,904	\$ 17,749	\$ 17,749	\$ 18,193	\$ 18,648	\$ 19,114	\$ 19,496	\$ 19,886	\$ 20,284	\$ 20,690						
Average overtime	\$ 305	\$ 402	\$ 259	\$ 285	\$ 524	\$ 525	\$ 525	\$ 551	\$ 551	\$ 555	\$ 579	\$ 593	\$ 605	\$ 617	\$ 630	\$ 642						
Overtime as a % of salary & wages	1.9%	2.0%	1.9%	2.3%	3.0%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%						
Pension as a % of salary & wages						8.7%	8.9%	9.1%	9.3%	9.5%	9.7%	9.9%	10.1%	10.3%	10.5%	10.7%						
Medical & fringe as a % of salary & wages	34.1%	31.7%	31.7%	32.7%	36.8%	63.3%	61.8%	60.7%	59.6%	58.5%	57.4%	56.3%	55.2%	54.1%	53.0%	51.9%						

Key Items Comment/Reference

Revenues	
Revenue from use of assets	Real estate rental and concessions. FY 2012 and FY 2013 include the gain on sale of property; no gain/loss is included going forward
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Operating supplies
Utilities	Sewage, water, and various other utilities
Other expenses	Primarily capital outlays

Operational restructuring	
Additional Department employees	- - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2. Most Recreation department employees are part-time employees.

Ten-Year Financial Projections
 Administrative Hearings - general fund
 (\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.2	0.2	1.2	0.8	0.9	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.2	0.3	1.5	0.8	0.9	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Expenditures																
Salaries and wages	(0.3)	(0.3)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Overtime	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Professional and contractual services	(1.0)	(1.4)	(0.9)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(1.9)	(2.2)	(1.6)	(1.4)	(1.1)	(1.1)	(1.3)	(1.4)	(1.4)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)
Total surplus (deficit)	\$ (1.7)	\$ (1.9)	\$ (0.1)	\$ (0.6)	\$ (0.2)	\$ (0.6)	\$ (0.8)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.5)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ (0.6)	\$ (0.8)	\$ (1.4)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.2)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections

Administrative Hearings - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	6	6	9	6	4	4	4	4	4	4	4	4	4	4	4	4
Average salary & wages(1)	\$ 55,358	\$ 56,863	\$ 42,971	\$ 40,124	\$ 82,470	\$ 69,770	\$ 82,422	\$ 86,544	\$ 86,544	\$ 88,707	\$ 90,925	\$ 93,198	\$ 95,062	\$ 96,943	\$ 98,902	\$ 100,881
Average overtime	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime as a % of salary & wages	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						10.0%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	104.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	53.9%	42.8%	43.5%	50.2%	55.5%	66.3%	33.0%	32.3%	33.2%	33.8%	34.4%	35.0%	35.4%	35.9%	36.4%	36.8%

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Fees (Right violation adjudication) and interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Information technology contracts

Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Homeland Security - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.0	0.0	0.0	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/ocourt fines and other revenue	1.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.3	1.0	2.2	2.8	3.2	2.4	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3
Total revenues	1.7	1.0	2.2	2.9	3.3	2.4	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3
Expenditures																	
Salaries and wages	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	(0.0)	(0.5)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Medical & fringe benefits	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-
Professional and contractual services	(0.0)	-	(0.1)	(0.7)	(0.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Materials & supplies	(0.8)	(0.6)	(0.4)	(1.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Utilities	0.0	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.8)	(0.1)	(1.6)	(0.8)	(2.4)	(2.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(2.2)	(1.7)	(2.4)	(2.9)	(3.5)	(4.5)	(2.1)	(2.1)	(2.1)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.3)	(2.3)	(2.3)
Total surplus (deficit)	\$ (0.5)	\$ (0.7)	\$ (0.2)	\$ (0.0)	\$ (0.3)	\$ (2.0)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (2.0)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Homeland Security - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast										
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	5	5	1	2	2		1	-	-	-	-	-	-	-	-	-	-
Average salary & wages(1)	\$ 67,938	\$ 69,172	\$ 185,204	\$ 69,322	\$ 73,932		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average overtime	2,699	90,635	254	583	1,297		-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	\$ 70,637	\$ 159,808	\$ 185,458	\$ 69,905	\$ 75,229		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime as a % of salary & wages	4.0%	131.0%	0.1%	0.8%	1.8%		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Pension as a % of salary & wages							n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Medical & fringe as a % of salary & wages	40.1%	36.7%	59.1%	40.8%	49.9%		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Key Items	Comment/Reference
Revenues	
Grant revenue	Federal grant proceeds
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Urban Area Security Initiative
Other expenses	PY 2012 and PY 2013 include capital outlays, which will not persist

Operational restructuring																	
Additional Department employees						n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) Based on department salaries & wages and employment, see Appendix C.2.

Ten-Year Financial Projections
General Services - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.7	1.9	5.4	0.7	1.3	0.9	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Revenue from use of assets	(0.0)	-	0.8	1.0	1.2	1.7	1.7	9.9	3.4	3.4	1.7	1.7	1.7	1.7	1.7	1.7
Parking/court fines and other revenue	5.6	5.3	0.2	4.7	5.6	4.7	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	1.6	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	5.3	3.2	1.3	2.5	4.8	5.1	5.1	-	-	-	-	-	-	-	-	-
Grant revenue	-	0.0	0.2	4.6	3.5	1.4	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8
Total revenues	12.6	10.4	7.8	15.1	16.3	13.7	14.4	17.5	11.0	11.0	9.3	9.4	9.4	9.4	9.4	9.4
Expenditures																
Salaries and wages	(21.0)	(20.4)	(17.5)	(16.2)	(12.0)	(9.1)	(10.0)	(9.6)	(9.6)	(9.8)	(10.0)	(10.3)	(10.5)	(10.7)	(10.9)	(11.1)
Overtime	(2.9)	(2.2)	(2.3)	(2.8)	(2.7)	(2.1)	(2.3)	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)
Pension	(2.3)	(1.7)	(1.3)	(2.2)	(1.6)	(1.3)	(6.3)	(6.9)	(7.8)	(8.9)	(9.9)	(10.4)	(10.9)	(11.4)	(11.8)	(12.4)
Medical & fringe benefits	(12.1)	(11.1)	(10.5)	(10.4)	(9.6)	(9.0)	(8.7)	(8.6)	(8.9)	(9.3)	(9.8)	(10.3)	(10.7)	(11.2)	(11.7)	(12.2)
Professional and contractual services	(11.7)	(13.1)	(10.9)	(11.4)	(9.5)	(8.1)	(8.1)	(7.9)	(8.0)	(8.1)	(8.1)	(8.2)	(8.3)	(8.4)	(8.5)	(8.6)
Materials & supplies	(22.2)	(10.6)	(11.2)	(12.1)	(10.8)	(10.1)	(10.1)	(6.8)	(6.9)	(7.0)	(7.1)	(7.1)	(7.2)	(7.3)	(7.3)	(7.4)
Utilities	(0.2)	(0.5)	(0.9)	(1.9)	(1.0)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Purchased services	(2.5)	(1.7)	(1.9)	(1.2)	(1.2)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
Risk management and insurance	-	-	-	-	(0.2)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Other expenses	(0.3)	(0.5)	(0.4)	(5.4)	(3.4)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(2.6)	(2.7)	(2.9)	(3.2)	(3.4)	(4.2)	(4.5)	(4.3)	(4.4)	(4.6)	(4.8)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(77.7)	(64.6)	(59.8)	(68.5)	(55.3)	(46.9)	(53.0)	(49.2)	(50.7)	(52.9)	(55.0)	(56.4)	(57.8)	(59.2)	(60.7)	(62.1)
Total surplus (deficit)	\$ (65.0)	\$ (54.1)	\$ (51.9)	\$ (51.4)	\$ (39.0)	\$ (33.2)	\$ (38.6)	\$ (31.7)	\$ (39.7)	\$ (41.9)	\$ (45.6)	\$ (47.0)	\$ (48.4)	\$ (49.9)	\$ (51.4)	\$ (52.7)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ 1.1	\$ 2.1	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8
Expenses																
Additional operating expenditures	-	-	(2.1)	(9.2)	(13.5)	(13.6)	(13.6)	(13.6)	(13.6)	(13.6)	(14.0)	(14.1)	(14.2)	(14.4)	(14.4)	(14.5)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	(3.3)	(9.3)	(10.3)	(7.9)	(4.4)	(4.1)	(4.2)	(4.1)	(4.2)	(4.3)	(4.3)	(4.2)	(4.2)	(4.3)
Implementation costs	(0.0)	-	(0.4)	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	(0.0)	(5.4)	(18.8)	(23.8)	(23.8)	(21.5)	(18.1)	(18.1)	(18.3)	(18.3)	(18.3)	(18.3)	(18.6)	(18.6)	(18.6)	(18.8)
Operational restructuring	\$ (0.0)	\$ (4.3)	\$ (16.7)	\$ (20.9)	\$ (18.7)	\$ (18.7)	\$ (15.3)	\$ (15.3)	\$ (15.4)	\$ (15.4)	\$ (15.4)	\$ (15.7)	\$ (15.8)	\$ (15.8)	\$ (16.0)	\$ (16.0)
Adjusted surplus (deficit)	\$ (33.2)	\$ (42.9)	\$ (48.4)	\$ (60.7)	\$ (60.7)	\$ (60.9)	\$ (60.9)	\$ (62.3)	\$ (63.9)	\$ (65.9)	\$ (67.1)	\$ (68.7)	\$ (69.9)	\$ (71.1)	\$ (72.1)	\$ (73.5)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
General Services - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023				
Department employees (baseline)	676	528	481	447	343	298	298	272	272	272	272	272	272	272	272	272				
Average salary & wages(1)	\$ 31,804	\$ 39,503	\$ 34,473	\$ 35,309	\$ 34,874	\$ 30,695	\$ 33,501	\$ 35,176	\$ 35,176	\$ 36,056	\$ 36,957	\$ 37,881	\$ 38,639	\$ 39,412	\$ 40,200	\$ 41,004				
Average overtime	4,326	4,194	4,758	6,245	7,778	7,045	7,689	8,073	8,073	8,275	8,482	8,694	8,888	9,045	9,226	9,410				
	\$ 34,130	\$ 43,697	\$ 41,231	\$ 42,554	\$ 42,652	\$ 37,740	\$ 41,190	\$ 43,249	\$ 43,249	\$ 44,331	\$ 45,439	\$ 46,575	\$ 47,506	\$ 48,457	\$ 49,426	\$ 50,414				
Overtime as a % of salary & wages	13.9%	10.8%	13.1%	17.2%	22.3%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%				
Pension as a % of salary & wages						13.9%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%				
Medical & fringe as a % of salary & wages	57.6%	54.3%	59.7%	64.3%	80.2%	98.3%	86.7%	89.8%	93.0%	95.1%	97.2%	99.7%	102.0%	104.6%	106.8%	109.1%				
Key Items	Comment/Reference																			
Revenues																				
Sales and charges for services	Interagency billings																			
Revenue from use of assets	Internal real estate rentals; FY 2015 includes the proceeds from sale of the Veteran's building; FY 2015 - FY2017 include receipt of \$5m settlement from the Red Wings/Joe Louis facility for past-due payments																			
Parking/contract fines and other revenue	Revenues for fleet management services																			
Street fund reamb. and financing proceeds	Reimbursement from street funds for GSD services provided to solid waste; revenue and associated expenses are eliminated with the assumed outsourcing of solid waste beginning FY 2015																			
Grant revenue	Federal grant proceeds																			
Expenses																				
Personnel expenses	Appendix C.1 - Appendix C.3																			
Professional and contractual services	Security expenses and inventory management																			
Materials & supplies	Fuels & lubricant and repairs & maintenance																			
Utilities	Primarily electricity																			
Purchased services	Court building operating expense																			
Other expenses	Primarily capital outlays																			
Operational restructuring																				
Additional Department employees	-	112	112	112	112	112	112	112	112	112	112	112	112	112	112	112				

(1) Based on department salaries & wages and employees; see Appendix C.2.

Ten-Year Financial Projections
Auditor General - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.0	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/ocourt fines and other revenue	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditures																	
Salaries and wages	(1.0)	(1.2)	(1.1)	(1.0)	(0.9)	(0.9)	(1.1)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.3)	(1.3)	(1.3)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.7)	(0.9)	(0.9)	(1.1)	(1.2)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)
Medical & fringe benefits	(0.4)	(0.5)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)
Professional and contractual services	(2.7)	(3.5)	(5.7)	(1.3)	(1.9)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.9)	(1.9)	(1.9)
Materials & supplies	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(4.5)	(5.6)	(7.6)	(3.1)	(3.6)	(3.6)	(4.7)	(5.0)	(5.1)	(5.4)	(5.6)	(5.7)	(5.9)	(6.0)	(6.1)	(6.1)	(6.3)
Total surplus (deficit)	\$ (4.5)	\$ (5.6)	\$ (7.6)	\$ (3.1)	\$ (3.6)	\$ (3.6)	\$ (4.7)	\$ (5.0)	\$ (5.1)	\$ (5.4)	\$ (5.6)	\$ (5.7)	\$ (5.9)	\$ (6.0)	\$ (6.1)	\$ (6.1)	\$ (6.3)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)
Technology	-	-	-	-	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.5)	\$ (0.6)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)
Adjusted surplus (deficit)	\$ (3.6)	\$ (4.7)	\$ (5.4)	\$ (5.6)	\$ (5.6)	\$ (5.6)	\$ (5.9)	\$ (5.9)	\$ (5.9)	\$ (6.0)	\$ (6.2)	\$ (6.2)	\$ (6.4)	\$ (6.5)	\$ (6.6)	\$ (6.6)	\$ (6.8)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Auditor General - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Department employees (baseline)	21	18	17	15	12		14	17	17	17	17	17	17	17	17	17	17			
Average salary & wages(1)	\$ 48,165	\$ 45,138	\$ 43,262	\$ 44,940	\$ 43,255		\$ 42,503	\$ 45,304	\$ 48,569	\$ 48,569	\$ 47,283	\$ 47,041	\$ 47,842	\$ 47,318	\$ 47,825	\$ 48,361	\$ 49,928			
Average overtime	2,379	2,325	752	1,373	1,781		1,531	1,600	1,690	1,690	1,722	1,765	1,809	1,845	1,882	1,919	1,958			
	\$ 50,544	\$ 47,463	\$ 44,014	\$ 46,313	\$ 45,036		\$ 44,034	\$ 46,904	\$ 50,259	\$ 50,259	\$ 48,905	\$ 48,806	\$ 49,651	\$ 49,163	\$ 49,707	\$ 50,281	\$ 51,886			
Overtime as a % of salary & wages	4.9%	3.6%	1.2%	2.1%	2.4%		2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%			
Pension as a % of salary & wages							8.5%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%			
Medical & fringe as a % of salary & wages	42.5%	38.8%	40.3%	44.8%	53.0%		62.5%	56.0%	55.3%	57.0%	58.1%	59.2%	60.6%	61.8%	63.2%	64.4%	65.6%			

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Auditing

Operational restructuring																	
Additional Department employees	-	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Zoning - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures																
Salaries and wages	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Overtime	-	-	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Professional and contractual services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(0.8)	(0.8)	(0.8)	(0.8)	(0.7)	(0.7)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.3)	(1.4)	(1.4)
Total surplus (deficit)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.7)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.2)	\$ (1.3)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Operational restructuring	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)
Adjusted surplus (deficit)	\$ (0.7)	\$ (0.9)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ (1.2)	\$ (1.2)	\$ (1.3)	\$ (1.3)	\$ (1.3)	\$ (1.3)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Zoning - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Department employees (baseline)	16	15	15	15	12		11	11	11	11	11	11	11	11	11	11	11			
Average salary & wages(1)	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516		\$ 25,120	\$ 25,120	\$ 26,376	\$ 26,376	\$ 27,035	\$ 27,711	\$ 28,404	\$ 28,972	\$ 29,551	\$ 30,142	\$ 30,745			
Average overtime	-	-	0	-	-		2	2	2	2	2	2	2	2	2	2	2			
	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516		\$ 25,121	\$ 25,121	\$ 26,378	\$ 26,378	\$ 27,037	\$ 27,713	\$ 28,404	\$ 28,974	\$ 29,553	\$ 30,144	\$ 30,747			
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Pension as a % of salary & wages							8.4%	8.2%	7.1%	8.1%	9.0%	9.6%	10.0%	10.3%	10.6%	10.9%	11.1%			
Medical & fringe as a % of salary & wages	39.9%	36.7%	39.2%	44.6%	51.5%		83.8%	97.2%	95.3%	99.0%	101.4%	103.9%	106.7%	109.0%	111.7%	114.1%	116.5%			

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Charged fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

City Council - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	(0.0)	0.0	0.0	0.2	0.1	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	(0.0)	-	0.0	-	0.0	0.1	-	-	-	-	-	-	-	-	-	-	-
Total revenues	(0.0)	(0.0)	0.0	0.0	0.2	0.1	-	-	-	-	-	-	-	-	-	-	-
Expenditures																	
Salaries and wages	(5.9)	(6.0)	(5.3)	(4.1)	(3.4)	(2.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.9)	(0.8)	(0.8)	(0.9)	(0.8)	(0.8)	(0.8)
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.5)	(0.4)	(0.6)	(0.6)	(0.4)	(0.3)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(2.6)	(2.5)	(2.5)	(2.2)	(2.4)	(2.2)	(1.6)	(1.7)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.3)	(2.4)
Professional and contractual services	(2.4)	(2.1)	(2.1)	(3.5)	(3.7)	(3.0)	(5.0)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.4)	(5.4)	(5.5)
Materials & supplies	(0.1)	(0.2)	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.4)	(0.9)	(0.7)	(0.6)	(0.6)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(13.6)	(13.0)	(12.4)	(12.2)	(11.7)	(10.2)	(8.6)	(9.0)	(9.2)	(9.5)	(9.7)	(9.9)	(10.1)	(10.3)	(10.5)	(10.7)	(10.7)
Total surplus (deficit)	\$ (13.6)	\$ (13.0)	\$ (12.4)	\$ (12.2)	\$ (11.5)	\$ (10.1)	\$ (8.6)	\$ (9.0)	\$ (9.2)	\$ (9.5)	\$ (9.7)	\$ (9.9)	\$ (10.1)	\$ (10.3)	\$ (10.5)	\$ (10.7)	\$ (10.7)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Technology	-	-	-	-	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Operational restructuring	\$ -	\$ 0.0	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
Adjusted surplus (deficit)	\$ (10.1)	\$ (8.6)	\$ (8.8)	\$ (8.8)	\$ (8.9)	\$ (9.0)	\$ (9.3)	\$ (9.3)	\$ (9.3)	\$ (9.3)	\$ (9.3)	\$ (9.5)	\$ (9.7)	\$ (9.9)	\$ (10.1)	\$ (10.3)	\$ (10.3)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

City of Detroit Appendix A.21b
 Ten-Year Financial Projections
 City Council - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	90	97	74	61	52	46	9	10	10	10	10	10	10	10	10	10
Average salary & wages(1)	\$ 64,504	\$ 61,899	\$ 71,166	\$ 67,902	\$ 66,094	\$ 63,205	\$ 68,378	\$ 71,500	\$ 71,500	\$ 73,288	\$ 75,120	\$ 76,998	\$ 78,538	\$ 80,108	\$ 81,711	\$ 83,345
Average overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						10.9%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	44.9%	41.5%	48.0%	54.0%	71.1%	76.1%	247.3%	232.0%	239.6%	244.4%	248.6%	255.7%	263.0%	271.4%	278.5%	285.6%

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Support staff personal service contracts and other City Council member's office expenses, media services, and board of review
Other expenses	Primarily rental expenses

Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employment, see Appendix C.2.

Ten-Year Financial Projections

Ombudsperson - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures																	
Salaries and wages	(0.7)	(0.8)	(0.8)	(0.6)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)
Medical & fringe benefits	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Professional and contractual services	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(1.4)	(1.4)	(1.3)	(1.1)	(1.1)	(0.9)	(1.5)	(1.7)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.1)	(2.2)	(2.2)	(2.3)
Total surplus (deficit)	\$ (1.4)	\$ (1.4)	\$ (1.3)	\$ (1.1)	\$ (1.1)	\$ (0.9)	\$ (1.5)	\$ (1.7)	\$ (1.7)	\$ (1.8)	\$ (1.9)	\$ (2.0)	\$ (2.1)	\$ (2.1)	\$ (2.2)	\$ (2.2)	\$ (2.3)
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.0)	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)
Technology	-	-	-	-	-	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.0)	(3.6)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ (3.6)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (1.7)
Adjusted surplus (deficit)	\$ (0.9)	\$ (1.5)	\$ (1.7)	\$ (1.7)	\$ (1.7)	\$ (0.9)	\$ (1.5)	\$ (1.7)	\$ (1.7)	\$ (1.8)	\$ (1.9)	\$ (2.0)	\$ (2.1)	\$ (2.1)	\$ (2.2)	\$ (2.2)	\$ (2.3)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

	Fiscal year ended actual							Preliminary forecast												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023				
Department employees (baseline)	10	11	11	7	7	6	6	6	6	6	6	6	6	6	6	6				
Average salary & wages(1)	\$ 73,193	\$ 75,227	\$ 69,371	\$ 82,534	\$ 79,133	\$ 72,256	\$ 81,064	\$ 85,117	\$ 85,117	\$ 87,245	\$ 89,426	\$ 91,662	\$ 93,495	\$ 95,365	\$ 97,272	\$ 99,217				
Average overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Pension as a % of salary & wages						6.2%	6.9%	7.1.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%				
Medical & fringe as a % of salary & wages	41.2%	37.6%	40.8%	45.5%	51.7%	65.8%	84.7%	84.4%	87.0%	88.6%	90.2%	92.5%	94.7%	97.3%	99.4%	101.6%				

Key Items	Comment/Reference
Expenses Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring Additional Department employees	-	-	-	20	20	20	20	20	20	20	20	20	20	20	20
--	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
City Clerk - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditures																
Salaries and wages	(1.2)	(1.2)	(1.1)	(0.9)	(0.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.9)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(0.6)	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.8)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)
Professional and contractual services	(0.0)	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)
Materials & supplies	(0.9)	(0.6)	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Utilities	(0.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.5)	(0.5)	(0.5)	(0.4)	(0.7)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(3.6)	(3.1)	(2.9)	(2.6)	(2.7)	(2.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.9)	(3.9)	(4.0)	(4.1)	(4.2)	(4.3)
Total surplus (deficit)	\$ (3.6)	\$ (3.1)	\$ (2.9)	\$ (2.6)	\$ (2.7)	\$ (2.2)	\$ (3.2)	\$ (3.3)	\$ (3.5)	\$ (3.6)	\$ (3.9)	\$ (3.9)	\$ (4.0)	\$ (4.1)	\$ (4.2)	\$ (4.3)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	(0.3)	(0.4)	(0.4)	(0.4)	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.3)	(0.4)	(0.4)	(0.4)	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Operational restructuring	\$ -	\$ (0.3)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Adjusted surplus (deficit)	\$ (2.2)	\$ (3.5)	\$ (3.9)	\$ (3.9)	\$ (3.6)	\$ (3.4)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (3.9)	\$ (4.0)	\$ (4.1)

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Department employees (baseline)	25	23	22	20	18		15	15	15	15	15	15	15	15	15	15	15			
Average salary & wages(1)	\$ 48,947	\$ 53,794	\$ 48,633	\$ 46,038	\$ 48,336		\$ 42,763	\$ 46,300	\$ 48,615	\$ 48,615	\$ 49,831	\$ 51,076	\$ 52,353	\$ 53,400	\$ 54,468	\$ 55,558	\$ 56,669			
Average overtime	26	115	119	85	13		22	24	25	25	26	26	27	28	28	29	29			
	\$ 48,973	\$ 53,909	\$ 48,752	\$ 46,123	\$ 48,349		\$ 42,785	\$ 46,324	\$ 48,640	\$ 48,640	\$ 49,856	\$ 51,103	\$ 52,380	\$ 53,428	\$ 54,497	\$ 55,587	\$ 56,698			
Overtime as a % of salary & wages	0.1%	0.2%	0.2%	0.2%	0.0%		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%			
Pension as a % of salary & wages							13.2%	62.9%	71.9%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%			
Medical & fringe as a % of salary & wage	48.7%	40.5%	44.4%	48.0%	57.8%		75.5%	119.7%	119.0%	123.0%	125.0%	128.0%	131.4%	134.8%	138.6%	141.9%	145.2%			

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Printing supplies
Other expenses	Advertising and rental expenses

Operational restructuring																	
Additional Department employees	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Elections - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.2	0.0	0.0	0.0	0.0	1.1	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.0	0.0	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-
Total revenues	1.2	0.0	0.0	0.0	0.0	1.2	-	-	-	-	-	-	-	-	-	-
Expenditures																
Salaries and wages	(2.7)	(3.4)	(2.4)	(2.1)	(2.0)	(1.9)	(2.2)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)
Overtime	(0.5)	(0.8)	(0.3)	(0.4)	(0.2)	(0.4)	(0.5)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	0.1	0.0	0.2	0.2	0.2	(0.2)	(1.4)	(1.3)	(1.4)	(1.6)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)
Medical & fringe benefits	(1.4)	(1.5)	(1.3)	(1.3)	(1.2)	(1.4)	(2.0)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.6)
Professional and contractual services	(4.2)	(6.5)	(3.4)	(2.9)	(2.5)	(3.3)	(4.1)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)	(3.3)
Materials & supplies	(0.6)	(0.5)	(0.5)	(0.5)	(0.7)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Utilities	(0.3)	(0.1)	(0.9)	(0.2)	(0.3)	(0.1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.6)	(1.0)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(10.8)	(14.1)	(8.7)	(8.0)	(7.6)	(8.5)	(14.2)	(10.1)	(10.3)	(10.7)	(14.4)	(11.3)	(11.6)	(11.8)	(15.4)	(12.3)
Total surplus (deficit)	\$ (9.7)	\$ (14.0)	\$ (8.7)	\$ (8.0)	\$ (7.6)	\$ (7.3)	\$ (14.2)	\$ (10.1)	\$ (10.3)	\$ (10.7)	\$ (14.4)	\$ (11.3)	\$ (11.6)	\$ (11.8)	\$ (15.4)	\$ (12.3)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	-	-	-	-	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technology	-	-	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	0.0	0.1	(0.3)	(0.6)	(0.2)	0.0	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Operational restructuring	\$ -	\$ 0.0	\$ 0.1	\$ (0.3)	\$ (0.6)	\$ (0.2)	\$ 0.0	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)	\$ (0.5)
Adjusted surplus (deficit)	\$ (7.3)	\$ (14.2)	\$ (10.0)	\$ (10.7)	\$ (11.3)	\$ (11.3)	\$ (14.6)	\$ (11.3)	\$ (12.0)	\$ (12.3)	\$ (15.9)	\$ (12.9)	\$ (12.3)	\$ (15.9)	\$ (12.9)	\$ (12.9)

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	68	102	55	51	83	80	80	60	60	60	60	60	60	60	60	60
Average salary & wages ⁽¹⁾	\$ 39,379	\$ 33,805	\$ 44,289	\$ 40,872	\$ 23,655	\$ 24,311	\$ 27,971	\$ 29,370	\$ 29,370	\$ 30,104	\$ 30,854	\$ 31,628	\$ 32,260	\$ 32,906	\$ 33,564	\$ 34,235
Average overtime	\$ 8,088	\$ 7,564	\$ 5,040	\$ 7,017	\$ 2,514	\$ 5,046	\$ 6,259	\$ 3,121	\$ 3,121	\$ 3,199	\$ 3,279	\$ 3,351	\$ 3,428	\$ 3,497	\$ 3,567	\$ 3,638
Overtime as a % of salary & wages	20.5%	22.4%	11.4%	17.2%	10.6%	20.8%	22.4%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%
Pension as a % of salary & wages						9.1%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	53.5%	43.5%	52.9%	62.6%	62.0%	73.3%	90.9%	104.5%	108.4%	110.9%	113.4%	116.5%	119.2%	122.3%	125.0%	127.7%

Key Items **Comment/Reference**

General	Due to the FY 2014 election year, overtime and professional and contractual services are temporarily increased
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Administration of conducting elections and information technology contracts
Materials & supplies	Primarily postage
Utilities	Steam, telecommunications, and electricity

Operational restructuring	
Additional Department employees	- - - - -

⁽¹⁾ Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
36th District Court - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	0.8	0.2	0.7	0.1	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Sales and charges for services	11.2	11.1	9.2	10.1	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	7.5	7.4	6.7	6.8	6.2	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	19.6	18.7	16.6	17.1	16.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Expenditures																
Salaries and wages	(20.9)	(21.3)	(21.0)	(19.7)	(18.7)	(18.6)	(16.7)	(17.6)	(17.6)	(18.0)	(18.4)	(18.9)	(19.3)	(19.7)	(20.1)	(20.5)
Overtime	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(4.1)	(4.3)	(4.7)	(4.7)	(5.1)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
Medical & fringe benefits	(7.4)	(6.9)	(7.6)	(7.9)	(7.3)	(6.3)	(6.4)	(6.8)	(7.1)	(7.5)	(7.9)	(8.3)	(8.6)	(8.9)	(9.2)	(9.5)
Professional and contractual services	(2.3)	(2.2)	(2.2)	(2.3)	(2.2)	(2.1)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)	(3.2)	(3.2)	(3.2)	(3.3)	(3.3)
Materials & supplies	(1.0)	(1.0)	(0.9)	(0.8)	(0.5)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Utilities	(0.8)	(0.6)	(0.6)	(0.5)	(0.6)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Purchased services	(5.0)	(4.1)	(3.8)	(3.9)	(3.0)	(0.4)	(3.9)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)
Risk management and insurance	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Other expenses	(4.1)	(4.9)	(4.1)	(3.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(45.9)	(45.6)	(45.0)	(43.2)	(37.7)	(34.1)	(36.7)	(38.0)	(38.4)	(39.3)	(40.3)	(41.3)	(42.0)	(42.9)	(43.6)	(44.4)
Total surplus (deficit)	\$ (26.3)	\$ (26.9)	\$ (28.4)	\$ (26.2)	\$ (21.2)	\$ (16.5)	\$ (19.1)	\$ (20.4)	\$ (20.8)	\$ (21.7)	\$ (22.7)	\$ (23.7)	\$ (24.6)	\$ (25.2)	\$ (26.0)	\$ (26.9)
Operational restructuring																
Department revenue initiatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted surplus (deficit)	\$ (16.5)	\$ (19.1)	\$ (20.4)	\$ (20.8)	\$ (21.7)	\$ (21.7)	\$ (22.7)	\$ (23.7)	\$ (24.6)	\$ (25.2)	\$ (26.0)	\$ (26.9)				

(1) Historical POC payments have been split out from total pension expense based on low costed POC allocation.

Ten-Year Financial Projections
36th District Court - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast													
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Department employees (baseline)	285	285	285	285	285	365	362	362	362	362	362	362	362	362	362	362	362			
Average salary & wages⁽¹⁾	\$ 73,310	\$ 74,878	\$ 73,614	\$ 69,189	\$ 51,102		\$ 51,391	\$ 46,252	\$ 48,564	\$ 48,564	\$ 49,779	\$ 51,023	\$ 52,299	\$ 53,345	\$ 54,411	\$ 55,500	\$ 56,610			
Average overtime	756	1,012	785	739	458		420	378	397	397	407	417	427	436	445	453	462			
	\$ 74,067	\$ 75,891	\$ 74,403	\$ 69,928	\$ 51,559		\$ 51,811	\$ 46,630	\$ 48,961	\$ 48,961	\$ 50,185	\$ 51,440	\$ 52,726	\$ 53,780	\$ 54,856	\$ 55,953	\$ 57,072			
Overtime as a % of salary & wages	1.0%	1.4%	1.1%	1.1%	0.9%		0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%			
Pension as a % of salary & wages							26.7%	29.6%	28.2%	28.2%	27.5%	26.9%	26.2%	25.7%	25.2%	24.7%	24.2%			
Medical & fringe as a % of salary & wage	35.4%	32.1%	36.1%	39.9%	39.0%		33.9%	38.0%	38.5%	40.3%	41.6%	43.0%	44.0%	44.7%	45.3%	46.0%	46.6%			

Key Items	Comment/Reference
Revenues	
State revenue sharing	State transferred court fines
Sales and charges for services	Court fees, including traffic, civil, real estate, and general administrative fees
Parking/court fines and other revenue	Court fines
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Legal and other contracts (court administration)
Materials & supplies	Repairs & maintenance, postage, and office supplies
Utilities	Electricity and telecommunications
Purchased services	Court security expense

Operational restructuring
Additional Department employees

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
Non-Departmental - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 102.6	\$ 99.2	\$ 96.8	\$ 94.9	\$ 93.1	\$ 90.2	\$ 90.1	\$ 90.7	\$ 91.3	
Municipal income tax	276.5	240.8	216.5	228.3	233.0	248.0	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3	
Wagering taxes	180.4	173.0	183.3	174.9	181.4	174.6	169.9	168.2	169.0	169.9	171.6	173.3	175.0	176.8	178.6	180.3	
Utility users' and other taxes	21.3	21.6	20.6	20.2	17.3	11.9	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State revenue sharing	248.8	266.4	263.0	239.2	172.9	183.1	190.4	195.9	198.0	199.6	201.3	203.1	204.9	198.4	200.1	201.8	
Sales and charges for services	62.5	61.6	50.7	64.9	56.4	54.7	51.8	51.7	52.1	52.6	53.1	53.6	54.1	54.7	55.2	55.7	
Revenue from use of assets	12.9	3.7	1.3	1.6	1.0	0.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Parking/occurt fines and other revenue	26.9	26.0	24.8	37.2	6.8	3.8	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	
DDOT risk mgmt reimbursement	10.8	12.9	10.0	12.1	12.1	1.6	9.9	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	
Reimb. from parking & vehicle fund	61.6	78.8	66.7	50.1	62.3	74.0	11.9	25.4	25.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1	
Street fund contrib. and financing protocols	73.6	4.7	264.1	6.0	4.3	147.7	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	1,130.4	1,053.2	1,244.1	1,019.1	895.3	1,033.4	812.1	823.1	824.8	806.6	810.3	814.1	816.9	814.9	822.6	830.4	
Expenditures																	
Salaries and wages	(2.3)	(3.9)	(5.6)	4.7	(6.7)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	
Overtime	(0.2)	(0.2)	0.0	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Pension	(1.0)	(3.5)	4.4	(1.9)	(0.6)	2.3	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	
Medical & fringe benefits	(7.1)	(19.6)	(15.4)	(9.5)	(1.1)	(8.1)	(0.4)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
Professional and contractual services	(12.3)	(9.9)	(2.7)	(2.0)	(3.3)	(13.4)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)	(3.5)	(3.5)	(3.6)	(3.6)	(3.6)	
Materials & supplies	(0.5)	(0.4)	(0.3)	(0.3)	(0.4)	(1.8)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
Utilities	(0.3)	(0.0)	(0.2)	(0.0)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	
Purchased services	(0.4)	(0.9)	(0.1)	(0.7)	0.0	(0.4)	(0.4)	(0.4)	(3.1)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	
Risk management and insurance	(112.4)	(96.2)	(100.4)	(104.0)	(75.2)	(104.0)	(35.2)	(43.2)	(43.6)	(44.0)	(44.5)	(44.9)	(45.4)	(45.8)	(46.3)	(46.7)	
Other expenses	(48.7)	(32.4)	(32.5)	19.8	(9.1)	(21.9)	(10.8)	(10.8)	(10.8)	(10.8)	(10.9)	(10.9)	(10.9)	(10.9)	(11.0)	(11.0)	
Debt service	(0.7)	(2.7)	(9.9)	(2.5)	(1.3)	(2.3)	(78.1)	(62.1)	(62.1)	(38.9)	(38.8)	(38.8)	(38.9)	(39.3)	(37.6)	(37.5)	
Contributions to non-enterprise funds	(108.9)	(44.0)	(23.5)	(17.8)	(12.8)	(18.1)	(10.7)	(29.1)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	
POC - principal and interest	(5.2)	(2.0)	(2.2)	(7.1)	(2.6)	(4.9)	(0.4)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	
Transfers out	(112.9)	(179.0)	(136.5)	(138.0)	(156.5)	(115.7)	(85.5)	(95.7)	(107.0)	(111.0)	(116.4)	(120.0)	(123.5)	(128.0)	(132.7)	(137.1)	
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditures	(412.5)	(394.7)	(324.3)	(259.4)	(269.7)	(289.1)	(228.6)	(247.0)	(261.6)	(224.3)	(230.3)	(234.4)	(238.6)	(244.1)	(247.7)	(252.6)	
Total surplus (deficit)	\$ 717.8	\$ 658.5	\$ 919.9	\$ 759.8	\$ 625.7	\$ 744.3	\$ 583.5	\$ 576.2	\$ 563.2	\$ 582.4	\$ 580.0	\$ 579.7	\$ 578.4	\$ 570.8	\$ 575.0	\$ 577.8	
Operational restructuring																	
Department revenue initiatives	\$ -	\$ 2.7	\$ 7.9	\$ 7.9	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational restructuring	\$ -	\$ 2.7	\$ 7.9	\$ 7.9	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	\$ 7.7	
Adjusted surplus (deficit)	\$ 744.3	\$ 583.2	\$ 584.0	\$ 571.1	\$ 590.1	\$ 590.1	\$ 583.3	\$ 584.9	\$ 583.6	\$ 575.0	\$ 583.6	\$ 575.0	\$ 583.2	\$ 583.0	\$ 583.0	\$ 583.0	

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
Non-Departmental - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	44	33	21	20	14	21	21	17	17	17	17	17	17	17	17	17
Average salary & wages(1)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average overtime	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Overtime as a % of salary & wages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Pension as a % of salary & wages						n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Medical & fringe as a % of salary & wages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Key Items	Comment/Reference
Revenues	
Property taxes	Appendix B.1a
Municipal income tax	Appendix B.2
Wagering taxes	Appendix B.3
Utility users' and other taxes	Reimbursements, including cable franchise fees and interest/penalties on taxes
State revenue sharing	Appendix B.4, State shared taxes and liquor & beer license fees
Sales and charges for services	Primarily inter-agency billings and Casino municipal services fee
Parking/court fines and other revenue	Other revenue / Misc receipts
Reimb. from parking & vehicle fund	Reimbursements from Parking Department & Vehicle Fund, revenues and associated expenses offset
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Primarily dues and memberships
Purchased services	Payroll and benefits administration outsourcing on-time implementation costs reflected in FY 2016 and recurring costs reflected beginning FY 2017
Risk management and insurance	General Fund risk management and insurance payments. Historical data captures double count, which gets eliminated by CAFR adjustments
Other expenses	Primarily development authority, construction and capital improvement costs for Pass-Through Recipients funded by grants and special tax revenues
Debt service	General Fund debt service payments
Contributions to non-enterprise funds	Primarily contributions to Municipal Parking, Vehicle Fund, and the museum of African American History
Transfers out	Historical data represents debt service, which gets reallocated by CAFR adjustments. Projection data reflects subsidy to DDOT
Operational restructuring	
Additional Department employees	- - (15) (25) (25) (25) (25) (25) (25) (25)

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections
BSED - general fund
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	(0.0)	-	-	1.9	1.8	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.2	2.2	2.2	2.3	
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	3.9	-	-	0.2	1.0	-	-	-	-	-	-	-	-	-	-	-
Total revenues	(0.0)	3.9	-	2.0	1.9	2.8	1.9	2.0	2.0	2.1	2.1	2.1	2.2	2.2	2.3	2.3	
Expenditures																	
Salaries and wages	-	-	-	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)
Overtime	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.1	0.1	0.1	(0.1)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Medical & fringe benefits	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Professional and contractual services	-	(3.4)	0.9	(0.7)	(0.4)	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	(0.0)	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	0.0	-	-	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	0.0	(3.4)	0.9	(1.7)	(1.4)	(1.6)	(1.4)	(1.5)	(1.6)	(1.7)	(1.8)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	
Total surplus (deficit)	\$ (0.0)	\$ 0.6	\$ 0.9	\$ 0.2	\$ 0.6	\$ 1.2	\$ 0.5	\$ 0.5	\$ 0.4	\$ 0.4	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Expenses																	
Additional operating expenditures	-	-	-	-	-	-	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	(0.9)	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	0.4	(4.7)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7	
Operational restructuring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.5	\$ (4.5)	\$ (0.3)	\$ 2.5	\$ 2.9	\$ 3.7	\$ 3.8	\$ 3.3	\$ 3.8	\$ 3.8	
Adjusted surplus (deficit)	\$ 1.2	\$ 1.1	\$ (4.1)	\$ 0.2	\$ 2.9	\$ 2.9	\$ 3.2	\$ 4.1	\$ 4.1	\$ 3.7	\$ 4.1	\$ 4.1	\$ 3.7	\$ 4.1	\$ 4.1	\$ 4.1	

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections
 BSSED - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Department employees (baseline)	-	-	-	6	7	6	7	7	7	7	7	7	7	7	7	7		
Average salary & wages ⁽¹⁾	n/a	n/a	n/a	\$ 83,261	\$ 72,376	\$ 67,350	\$ 67,006	\$ 70,356	\$ 70,356	\$ 72,115	\$ 73,918	\$ 75,766	\$ 77,281	\$ 78,827	\$ 80,403	\$ 82,011		
Average overtime	n/a	n/a	n/a	4,143	1,797	2,426	2,414	2,534	2,534	2,598	2,662	2,729	2,784	2,839	2,896	2,954		
	\$ -	\$ -	\$ -	\$ 87,404	\$ 74,174	\$ 69,776	\$ 69,419	\$ 72,890	\$ 72,890	\$ 74,712	\$ 76,580	\$ 78,495	\$ 80,065	\$ 81,666	\$ 83,299	\$ 84,965		
Overtime as a % of salary & wages	n/a	n/a	n/a	5.0%	2.5%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%		
Pension as a % of salary & wages						10.1%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wages	n/a	n/a	n/a	56.4%	61.1%	72.8%	57.8%	56.8%	58.8%	60.2%	61.6%	63.2%	64.6%	66.2%	67.6%	69.0%		

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Business license fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Demolition administration and business license center

Operational restructuring																
Additional Department employees	-	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Parking - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Revenues																	
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	10.4	12.5	9.8	10.5	9.0	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund contrib. and financing protocols	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	10.4	12.5	9.8	10.5	9.0	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
Expenditures																	
Salaries and wages	(1.9)	(1.9)	(1.8)	(1.6)	(1.6)	(1.4)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.0	0.0	0.0	(0.0)	(0.1)	(0.2)	(1.0)	(1.2)	(1.3)	(1.5)	(1.7)	(1.8)	(1.9)	(1.9)	(2.0)	(2.1)	(2.1)
Medical & fringe benefits	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.2)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)
Professional and contractual services	(4.7)	(2.7)	(3.7)	(3.3)	(1.9)	(2.6)	(2.6)	(2.6)	(2.6)	(2.7)	(2.7)	(2.7)	(2.7)	(2.8)	(2.8)	(2.8)	(2.8)
Materials & supplies	(0.0)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.3)	0.0	(0.9)	(0.5)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.0)	(0.3)	(0.2)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest (1)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(8.6)	(6.4)	(7.8)	(7.3)	(5.7)	(6.4)	(7.4)	(7.8)	(8.0)	(8.4)	(8.7)	(8.9)	(9.1)	(9.4)	(9.6)	(9.8)	(9.8)
Total surplus (deficit)	\$ 1.8	\$ 6.0	\$ 2.0	\$ 3.2	\$ 3.3	\$ 5.0	\$ 4.0	\$ 3.7	\$ 3.4	\$ 3.0	\$ 2.7	\$ 2.5	\$ 2.3	\$ 2.1	\$ 1.9	\$ 1.7	\$ 1.7
Operational restructuring																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.6	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8
Expenses																	
Additional operating expenditures	-	-	-	-	-	(0.1)	(0.9)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	(1.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	(0.1)	(1.5)	(0.3)	(0.2)	(0.2)	(0.2)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Operational restructuring	\$ -	\$ (0.1)	\$ 4.1	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6
Adjusted surplus (deficit)	\$ 5.0	\$ 3.9	\$ 7.7	\$ 10.0	\$ 9.7	\$ 9.7	\$ 9.3	\$ 9.0	\$ 8.8	\$ 8.5	\$ 8.3	\$ 8.1	\$ 7.9	\$ 7.7	\$ 7.5	\$ 7.3	\$ 7.1

(1) Historical POC payments have been split out from total pension expenses based on forecasted POC allocation.

Ten-Year Financial Projections

Parking - general fund - Key assumptions

	Fiscal year ended actual						Preliminary forecast												
	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Department employees (baseline)	109	104	97	92	97		90	90	90	90	90	90	90	90	90	90	90		
Average salary & wages (1)	\$ 35,423	\$ 36,835	\$ 37,362	\$ 34,955	\$ 30,576		\$ 30,621	\$ 33,594	\$ 35,274	\$ 35,274	\$ 36,156	\$ 37,060	\$ 37,986	\$ 38,746	\$ 39,521	\$ 40,312	\$ 41,118		
Average overtime	171	51	25	102	19		45	50	53	53	54	55	57	58	59	60	61		
	\$ 35,594	\$ 36,886	\$ 37,387	\$ 35,057	\$ 30,594		\$ 30,667	\$ 33,644	\$ 35,327	\$ 35,327	\$ 36,210	\$ 37,115	\$ 38,043	\$ 38,804	\$ 39,580	\$ 40,372	\$ 41,179		
Overtime as a % of salary & wages	1.0%	0.3%	0.1%	0.6%	0.1%		0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%		
Pension as a % of salary & wages							11.6%	62.9%	71.8%	81.5%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%		
Medical & fringe as a % of salary & wages	53.2%	49.5%	53.3%	60.1%	68.8%		84.9%	70.5%	69.0%	71.5%	73.2%	75.0%	76.8%	78.4%	80.2%	81.7%	83.3%		

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Parking fines
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Parking violations bureau contract services
Other expenses	Development costs

Operational restructuring																		
Additional Department employees	-	1	7	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)

(1) Based on department salaries & wages and employees, see Appendix C.2.

City of Detroit
 Ten-Year Financial Projections
 Department of Transportation
 (\$ in millions)

Appendix A.29

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Fare box revenue	28.0	27.3	25.0	26.2	21.7	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
State operating assistance (State Act 51)	55.1	51.6	53.0	53.8	47.6	47.4	46.4	38.2	38.8	39.5	40.3	41.1	41.8	42.4	43.1	43.8
Grant revenue (1)	50.8	54.4	63.4	47.8	60.0	34.4	13.3	22.9	22.9	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Subsidy from General Fund	104.1	79.3	80.0	77.0	90.6	47.2	85.5	95.7	107.0	111.0	116.4	120.0	123.5	128.0	132.7	137.1
Other revenue	4.7	5.0	5.5	6.7	3.0	(2.8)	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7
Total revenues	244.7	217.6	227.1	211.5	222.9	147.6	171.2	182.9	194.8	196.6	202.8	207.1	211.3	216.5	221.8	226.9
Expenses																
Salaries and wages	(47.9)	(48.4)	(45.1)	(40.8)	(36.8)	(30.3)	(30.1)	(33.9)	(34.9)	(35.3)	(35.1)	(37.1)	(37.9)	(38.5)	(39.3)	(40.1)
Overtime	(20.4)	(22.1)	(21.2)	(19.7)	(14.4)	(13.0)	(12.0)	(13.5)	(13.8)	(14.1)	(14.5)	(14.8)	(15.1)	(15.4)	(15.7)	(16.0)
Pension	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(2.8)	(23.6)	(27.7)	(31.2)	(34.8)	(38.7)	(40.6)	(42.7)	(44.5)	(46.6)	(48.3)
Benefits (2)	(45.8)	(32.6)	(47.9)	(47.2)	(41.4)	(46.3)	(43.0)	(43.9)	(45.2)	(46.7)	(48.3)	(50.0)	(51.5)	(53.2)	(54.7)	(56.4)
Professional and contractual services	(22.1)	(14.1)	(13.7)	(14.9)	(28.5)	(13.5)	(15.5)	(15.7)	(18.8)	(17.4)	(17.1)	(16.7)	(16.4)	(16.5)	(16.7)	(16.9)
Materials & supplies	(34.7)	(26.5)	(22.5)	(24.9)	(23.9)	(21.6)	(21.6)	(21.9)	(22.1)	(22.3)	(22.5)	(22.7)	(23.0)	(23.2)	(23.4)	(23.7)
Utilities	(4.0)	(4.3)	(3.7)	(4.4)	(3.5)	(2.8)	(3.5)	(4.0)	(4.1)	(4.1)	(4.2)	(4.2)	(4.3)	(4.3)	(4.4)	(4.5)
Purchased services	(5.9)	(8.8)	(9.5)	(16.7)	(6.9)	(10.1)	(10.1)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)
Risk management and insurance	(11.1)	(10.9)	(18.7)	(19.2)	(12.5)	(0.4)	(10.3)	(12.4)	(12.7)	(12.8)	(13.0)	(13.1)	(13.2)	(13.4)	(13.5)	(13.6)
Other expenses	(23.0)	(21.2)	(17.3)	(17.2)	(22.9)	(20.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
Debt service	-	-	-	-	-	(7.1)	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	(6.2)	(6.7)	(6.2)	(4.4)	(3.4)	-	(4.0)	(4.0)	(6.5)	(5.9)	(5.0)	(4.5)	(4.0)	(4.0)	(4.0)	(4.0)
POC - principal and interest (3)	(4.5)	(4.7)	(5.0)	(5.5)	(5.9)	(6.2)	(6.6)	(6.8)	(6.9)	(7.1)	(7.3)	(7.1)	(7.2)	(7.2)	(7.2)	(7.2)
Transfer - debt service	-	-	-	-	(7.3)	(1.6)	(4.3)	(2.9)	(2.9)	-	-	-	-	-	-	-
Total expenditures	(241.7)	(227.2)	(217.6)	(224.2)	(218.4)	(175.7)	(186.2)	(197.9)	(209.8)	(211.6)	(217.8)	(222.1)	(226.3)	(231.5)	(236.8)	(241.9)
Total surplus (deficit)	\$ 3.0	\$ (9.6)	\$ 9.5	\$ (12.7)	\$ 4.5	\$ (28.1)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)	\$ (15.0)
Operational restructuring																
Department revenue initiatives						\$ -	\$ (1.7)	\$ (5.7)	\$ (1.5)	\$ (0.1)	\$ 4.6	\$ 6.3	\$ 10.4	\$ 10.0	\$ 14.1	\$ 15.0
Expenses																
Additional operating expenditures						-	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)
Technology						-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure						-	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-
Implementation costs						-	-	-	-	-	-	-	-	-	-	-
Subtotal Expenses						-	(0.9)	(5.1)	(1.3)	(4.7)	(6.2)	(5.4)	(5.4)	(5.1)	(5.6)	(6.6)
Operational restructuring																
						\$ -	\$ (2.6)	\$ (10.8)	\$ (2.9)	\$ (4.8)	\$ (1.7)	\$ 0.9	\$ 5.1	\$ (4.9)	\$ 8.5	\$ 8.5
Adjusted surplus (deficit)																
						\$ (28.1)	\$ (17.6)	\$ (25.8)	\$ (17.8)	\$ (19.8)	\$ (16.7)	\$ (14.1)	\$ (9.9)	\$ (10.1)	\$ (6.5)	\$ (6.5)

(1) Forecast excludes capital grants and related expenses.
 (2) Includes ~\$15m non-cash OPEB expense which is the difference between the annual required contribution (per actuarial analysis) and actual payments made for retiree benefits.
 (3) Historical POC payments have been split out from debt service based on forecasted POC allocation.

Appendix B
Key revenue drivers

Ten-Year Financial Projections
Property tax revenue - without reinvestment
(\$ in millions)

	Fiscal year ended actual				Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Change in assessed values																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-14.0%	-3.8%	-2.7%	-2.4%	-2.3%	-9.6%	-0.1%	0.7%	0.7%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-1.2%	-1.1%	-0.7%	-0.2%	-0.1%	0.3%	0.3%	0.4%	0.4%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	28.3%	47.3%	-11.8%	1.0%	1.0%	1.0%	1.5%	2.0%	2.0%	2.0%	2.0%
Values																
Real Property	\$ 8,149.5	\$ 8,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,335.3	\$ 5,134.4	\$ 4,993.6	\$ 4,874.8	\$ 4,762.7	\$ 4,307.4	\$ 4,303.0	\$ 4,333.2	\$ 4,363.7
Personal Property	1,469.0	1,440.6	1,491.9	1,343.6	1,157.5	1,201.8	1,183.7	1,169.0	1,156.0	1,148.3	1,145.8	1,144.6	1,147.9	1,151.2	1,155.7	1,160.3
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,504.3	\$ 6,290.4	\$ 6,141.9	\$ 6,020.6	\$ 5,907.3	\$ 5,455.3	\$ 5,454.1	\$ 5,488.9	\$ 5,524.0
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	622.8	917.2	809.1	817.2	825.4	833.7	846.2	863.1	880.4	898.0	915.9
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,447.4	\$ 8,301.2	\$ 7,313.4	\$ 7,107.6	\$ 6,967.4	\$ 6,854.3	\$ 6,753.5	\$ 6,318.4	\$ 6,334.5	\$ 6,386.9	\$ 6,439.9
Millage																
Non-Departmental (General City)	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922
Debt Service	8.068	7.478	7.477	8.916	9.556	9.556	9.771	10.699	10.143	10.343	10.311	10.013	10.000	9.896	7.030	6.270
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
Tax Levy																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 129.8	\$ 125.5	\$ 122.5	\$ 120.1	\$ 117.9	\$ 108.8	\$ 108.8	\$ 109.5	\$ 110.2
Debt Service	79.8	75.0	72.7	81.2	83.7	80.7	81.1	78.2	72.1	72.1	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	30.1	29.1	28.4	27.9	27.4	25.3	25.3	25.4	25.6
Levy adjustments																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)
Debt Service	(0.3)	(2.3)	(1.1)	(1.3)	(1.3)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
Adjusted tax levy																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 128.2	\$ 124.0	\$ 121.0	\$ 118.6	\$ 116.4	\$ 107.3	\$ 107.3	\$ 108.0	\$ 108.7
Debt Service	79.5	72.7	71.7	79.7	82.2	80.7	81.1	78.2	72.1	72.1	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	30.1	29.1	28.4	27.9	27.4	25.3	25.3	25.4	25.6
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.1	\$ 262.6	\$ 236.6	\$ 225.2	\$ 221.5	\$ 217.2	\$ 211.3	\$ 196.2	\$ 195.3	\$ 178.3	\$ 174.7
Collection rate																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	84.0%	84.0%	84.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.4%	82.0%	80.0%	80.0%	80.0%	80.0%	80.0%	84.0%	84.0%	84.0%	84.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	82.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
City collections																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 102.6	\$ 99.2	\$ 96.8	\$ 94.9	\$ 93.1	\$ 90.2	\$ 90.1	\$ 90.7	\$ 91.3
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	24.7	23.9	23.9	23.7	23.3	21.5	21.5	21.6	21.7
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 189.9	\$ 180.7	\$ 178.4	\$ 175.1	\$ 170.4	\$ 165.0	\$ 164.3	\$ 150.0	\$ 147.0
Non-Departmental adjustments [B]																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Recipients Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
General fund collections [A]+[B]	\$ 455.2	\$ 463.7	\$ 443.0	\$ 482.7	\$ 447.8	\$ 433.6	\$ 414.9	\$ 402.6	\$ 399.2	\$ 396.8	\$ 394.9	\$ 393.1	\$ 390.2	\$ 390.1	\$ 390.7	\$ 391.3

Ten-Year Financial Projections

Property tax revenue - with reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Change in assessed values																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-14.0%	-2.0%	-1.3%	0.0%	1.2%	-4.1%	2.8%	3.5%	3.5%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-1.2%	-0.3%	1.0%	1.0%	1.8%	1.8%	2.0%	2.2%	2.2%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	28.3%	47.3%	-11.8%	1.0%	1.0%	1.0%	1.5%	2.0%	2.0%	2.0%	2.0%
Values																
Real Property	\$ 3,149.5	\$ 3,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,335.3	\$ 5,228.1	\$ 5,158.6	\$ 5,158.4	\$ 5,218.0	\$ 5,005.5	\$ 5,146.4	\$ 5,328.1	\$ 5,516.5
Personal Property	1,469.0	1,440.6	1,491.9	1,343.6	1,157.5	1,201.8	1,183.7	1,169.0	1,164.9	1,176.6	1,188.4	1,209.5	1,231.1	1,255.7	1,283.7	1,312.5
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,504.3	\$ 6,393.0	\$ 6,335.2	\$ 6,346.8	\$ 6,427.5	\$ 6,236.5	\$ 6,402.1	\$ 6,611.9	\$ 6,828.9
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	622.8	917.2	809.1	817.2	825.4	833.7	846.2	863.1	880.4	898.0	915.9
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,447.4	\$ 8,301.2	\$ 7,313.4	\$ 7,210.3	\$ 7,160.6	\$ 7,180.4	\$ 7,273.6	\$ 7,099.6	\$ 7,282.4	\$ 7,509.9	\$ 7,744.9
Millage																
Non-Departmental (General City)	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922	19.922
Debt Service	3.068	7.478	7.477	8.916	9.556	9.556	9.771	10.699	9.999	9.818	9.603	9.070	8.645	8.311	5.773	5.034
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
Tax Levy																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 129.8	\$ 127.6	\$ 126.4	\$ 126.6	\$ 128.2	\$ 124.4	\$ 127.7	\$ 131.9	\$ 136.3
Debt Service	79.8	75.0	72.7	81.2	83.7	80.7	81.1	78.2	72.1	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	30.1	29.6	29.3	29.4	29.8	28.9	29.6	30.6	31.6
Levy adjustments																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (1.7)
Debt Service	(0.3)	(2.3)	(1.1)	(1.3)	(1.3)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
Adjusted tax levy																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 128.2	\$ 126.0	\$ 124.8	\$ 125.1	\$ 126.6	\$ 122.8	\$ 126.1	\$ 130.2	\$ 134.5
Debt Service	79.5	72.7	71.7	79.7	82.2	80.7	81.1	78.2	72.1	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	30.1	29.6	29.3	29.4	29.8	28.9	29.6	30.6	31.6
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.1	\$ 262.6	\$ 236.6	\$ 227.7	\$ 224.5	\$ 223.4	\$ 222.4	\$ 213.1	\$ 216.3	\$ 204.2	\$ 205.1
Collection rate																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	80.0%	80.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.4%	82.0%	80.0%	80.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	82.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
City collections																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 102.6	\$ 100.8	\$ 102.4	\$ 102.6	\$ 103.9	\$ 106.8	\$ 109.7	\$ 113.3	\$ 117.0
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	24.7	24.3	24.6	25.0	25.3	24.5	25.2	26.0	26.9
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 189.9	\$ 182.8	\$ 184.7	\$ 184.1	\$ 183.2	\$ 184.8	\$ 187.5	\$ 177.0	\$ 177.8
Non-Departmental adjustments [B]																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Recipients Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
GF collections - restructuring [A]+[B]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 102.6	\$ 100.8	\$ 102.4	\$ 102.6	\$ 103.9	\$ 106.8	\$ 109.7	\$ 113.3	\$ 117.0
GF collections - without reinvestment						114.9	102.6	99.2	96.8	94.9	93.1	90.2	90.1	90.7	91.3	
Increased collections						\$ -	\$ -	\$ 1.6	\$ 5.5	\$ 7.7	\$ 10.8	\$ 16.7	\$ 19.5	\$ 22.6	\$ 25.7	

Ten-Year Financial Projections
Income tax revenue - without reinvestment
(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Municipal Income Taxes Calculation																
City Residents (A)																
Taxable income growth						2.8%	1.9%	1.5%	0.5%	0.5%	0.5%	0.5%	0.7%	0.7%	1.0%	1.0%
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,294.0	\$ 6,385.5	\$ 6,414.7	\$ 6,444.0	\$ 6,473.5	\$ 6,503.3	\$ 6,545.8	\$ 6,588.6	\$ 6,654.5	\$ 6,721.1
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Total City Resident income taxes	178.6	185.2	139.5	146.0	150.1	148.2	151.1	153.3	154.0	154.7	155.4	156.1	157.1	158.1	159.7	161.3
growth rate		-13.1%	-10.1%	4.6%	2.8%	-1.3%	1.9%	1.5%	0.5%	0.5%	0.5%	0.5%	0.7%	0.7%	1.0%	1.0%
Non-Residents (B)																
Taxable income growth						2.6%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,065.0	6,168.1	6,211.2	6,254.4	6,297.9	6,341.7	6,373.4	6,449.4	6,558.5	6,689.3
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	72.8	74.0	74.5	75.1	75.6	76.1	76.5	77.4	78.7	80.0
growth rate		-13.1%	-10.1%	4.6%	3.3%	-1.5%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
Corporations (C)																
Net tax collection growth						2.3%	2.5%	2.0%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,128.3	1,156.5	1,179.6	1,203.2	1,227.3	1,245.7	1,258.2	1,270.7	1,283.5	1,296.3
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.6	23.1	23.6	24.1	24.5	24.9	25.2	25.4	25.7	25.9
growth rate		-26.7%	13.8%	1.0%	2.0%	107.1%	2.3%	2.5%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Total Municipal income taxes (D) = (A+B+C)																
Taxable income	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,487.3	13,710.2	13,805.5	13,901.7	13,998.8	14,090.7	14,177.4	14,308.8	14,496.4	14,686.7
Calculated tax rate	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3
Adjustment Municipal income taxes																
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0	6.6	-	-	-	-	-	-	-	-	-	-
Total Adjusted Municipal income taxes	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3

Ten-Year Financial Projections
Income tax revenue - with reinvestment
 (\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Municipal Income Taxes Calculation																
City Residents (A)																
Taxable income growth						2.8%	2.6%	3.2%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,332.7	\$ 6,533.4	\$ 6,680.7	\$ 6,827.2	\$ 6,974.0	\$ 7,124.5	\$ 7,279.5	\$ 7,437.9	\$ 7,599.7	\$ 7,765.0
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Total City Resident income taxes	178.6	185.2	139.5	146.0	150.1	148.2	152.0	156.8	160.3	163.9	167.4	171.0	174.7	178.5	182.4	186.4
growth rate		-13.1%	-10.1%	4.6%	2.8%	-1.3%	2.6%	3.2%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Non-Residents (B)																
Taxable income growth						2.6%	2.9%	3.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,105.4	6,306.5	6,444.0	6,584.5	6,728.0	6,874.7	7,024.6	7,177.7	7,334.2	7,494.1
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	73.3	75.7	77.3	79.0	80.7	82.5	84.3	86.1	88.0	89.9
growth rate		-13.1%	-10.1%	4.6%	3.3%	-1.5%	2.9%	3.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Corporations (C)																
Net tax collection growth						2.8%	4.7%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,133.4	1,186.6	1,234.1	1,271.1	1,296.5	1,322.5	1,348.9	1,375.9	1,403.4	1,431.5
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.7	23.7	24.7	25.4	25.9	26.4	27.0	27.5	28.1	28.6
growth rate		-26.7%	13.8%	1.0%	2.0%	107.1%	2.8%	4.7%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Municipal income taxes (D) = (A+B+C)																
Taxable income	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,571.4	14,026.5	14,358.7	14,682.8	14,998.6	15,321.7	15,653.0	15,991.5	16,337.3	16,690.6
Calculated tax rate	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	247.9	256.2	262.3	268.3	274.0	279.9	286.0	292.2	298.5	304.9
Adjustment Municipal income taxes																
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0	6.6	-	-	-	-	-	-	-	-	-	-
Income tax revenue - restructuring	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 247.9	\$ 256.2	\$ 262.3	\$ 268.3	\$ 274.0	\$ 279.9	\$ 286.0	\$ 292.2	\$ 298.5	\$ 304.9
Income tax revenue - without reinvestment						246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3	
Increased income tax revenues						\$ 1.5	\$ 5.8	\$ 10.3	\$ 14.5	\$ 18.6	\$ 22.8	\$ 27.2	\$ 31.2	\$ 34.4	\$ 37.7	

Ten-Year Financial Projections

Wagering tax revenue

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Wagering Taxes Drivers																
% Change in Gross Receipts						-4.0%	-2.5%	-1.0%	0.5%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Adjusted Gross Receipts																
MGM				\$ 608.4	\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 562.5	\$ 565.3	\$ 571.0	\$ 576.7	\$ 582.5	\$ 588.3	\$ 594.2	\$ 600.1
Motorcity				468.7	468.7	457.3	445.6	441.2	443.4	445.6	450.0	454.5	459.1	463.7	468.3	473.0
Greektown				358.0	358.0	340.3	331.6	328.3	329.9	331.6	334.9	338.2	341.6	345.0	348.5	352.0
Wagering Taxes Calculation																
Adjusted Gross Receipts (A)																
MGM	\$ 560.2	\$ 564.8	\$ 562.1	\$ 589.6	\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 562.5	\$ 565.3	\$ 571.0	\$ 576.7	\$ 582.5	\$ 588.3	\$ 594.2	\$ 600.1
Motorcity	478.9	459.6	437.4	460.1	468.7	457.3	445.6	441.2	443.4	445.6	450.0	454.5	459.1	463.7	468.3	473.0
Greektown	331.2	319.0	356.6	350.0	358.0	340.3	331.6	328.3	329.9	331.6	334.9	338.2	341.6	345.0	348.5	352.0
Wagering Tax Rate (B)																
	11.4%	11.2%	11.1%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%
Additional Payment (per 2006 operating agreement) (C)																
	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Subtotal Wagering Tax (D) = (A)*(B+C)																
MGM	67.9	67.2	66.9	70.2	72.4	69.0	67.3	66.6	66.9	67.3	67.9	68.6	69.3	70.0	70.7	71.4
Motorcity	59.4	54.7	52.1	54.8	55.8	54.4	53.0	52.5	52.8	53.0	53.6	54.1	54.6	55.2	55.7	56.3
Greektown	42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.3	39.5	39.9	40.3	40.7	41.1	41.5	41.9
Revenue Target Supplemental Wagering Tax (E)																
MGM	5.6	5.7	5.6	5.9	6.1	5.8	5.7	5.6	5.6	5.7	5.7	5.8	5.8	5.9	6.0	6.0
Motorcity	4.8	4.6	4.4	4.6	4.7	4.6	4.5	4.4	4.4	4.5	4.5	4.6	4.6	4.6	4.7	4.7
Greektown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Wagering Tax (F) = (D)+E																
MGM	73.5	72.9	72.5	76.1	78.5	74.9	72.9	72.2	72.6	72.9	73.7	74.4	75.1	75.9	76.7	77.4
Motorcity	64.2	59.3	56.4	59.4	60.5	59.0	57.5	56.9	57.2	57.5	58.1	58.6	59.2	59.8	60.4	61.0
Greektown	42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.3	39.5	39.9	40.3	40.7	41.1	41.5	41.9
Total Wagering Tax	180.1	173.3	173.4	177.1	181.6	174.3	169.9	168.2	169.0	169.9	171.6	173.3	175.0	176.8	178.6	180.3
Adjustment Wagering Taxes																
Adjustment for Actuals	0.3	(0.3)	9.9	(0.2)	(0.1)	0.3	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	0.0
Total Adjusted Wagering Taxes	\$180.4	\$173.0	\$183.3	\$176.9	\$181.4	\$174.6	\$169.9	\$168.2	\$169.0	\$169.9	\$171.6	\$173.3	\$175.0	\$176.8	\$178.6	\$180.3

Ten-Year Financial Projections

State revenue sharing

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State Revenue Sharing Calculations																
Constitutional																
2000 Population	949,231	949,231	949,231	949,231	--	--	--	--	--	--	--	--	--	--	--	--
2010 Population	--	--	--	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	--
2020 Population	--	--	--	--	--	--	--	--	--	--	--	--	--	625,152	625,152	625,152
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	12.443	11.812	10.837	11.353	12.456	13.001	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848
October Payment	11.8	11.2	10.3	10.8	8.9	9.3	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.0	8.0
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	11.554	12.370	10.291	10.381	12.215	12.287	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089
December Payment	11.0	11.7	9.8	9.9	8.7	8.8	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3	8.2	8.2
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	12.010	11.540	11.223	11.969	12.106	12.596	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949
February Payment	11.4	11.0	10.7	11.4	8.6	9.0	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.1	8.1
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	10.744	8.954	9.423	10.254	11.497	11.214	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565
April Payment	10.2	8.5	8.9	9.7	8.2	8.0	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	7.2	7.2
Population	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152	625,152
Distribution Rate	10.809	10.623	10.830	11.003	11.645	11.802	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166
June Payment	10.3	10.1	10.3	7.8	8.3	8.4	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Population	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152	625,152
Distribution Rate	11.920	10.228	10.916	11.010	11.620	12.398	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222
August Payment	11.3	9.7	10.4	7.8	8.3	8.8	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Adjustment (1)	-	-	-	(10.2)	-	(0.0)	0.2	1.5	3.6	5.2	6.9	8.7	10.5	6.1	12.2	13.9
Adjustment for Actuals	0.4	0.9	0.6	0.5	-	-	-	-	-	-	-	-	-	-	-	-
Total Constitutional Payment	\$ 66.4	\$ 63.1	\$ 60.9	\$ 47.6	\$ 51.0	\$ 52.2	\$ 53.5	\$ 54.8	\$ 56.9	\$ 58.5	\$ 60.2	\$ 62.0	\$ 63.8	\$ 57.3	\$ 59.0	\$ 60.7
Statutory (EVIP)																
Accounting and Transparency				40.5	43.3	45.4	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8
Consolidation of Services				40.5	43.3	45.4	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8
Employee Compensation				40.5	43.3	45.4	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8
Adjustment for Actuals				-	0.2	-	-	-	-	-	-	-	-	-	-	-
Total Statutory Payment (EVIP)	-	-	-	121.4	130.3	136.3	140.5	140.5	140.5	140.5	140.5	140.5	140.5	140.5	140.5	140.5
Total Constitutional Payment	66.4	63.1	60.9	47.6	51.0	52.2	53.5	54.8	56.9	58.5	60.2	62.0	63.8	57.3	59.0	60.7
Total Statutory Payment	181.8	202.6	201.5	191.5	121.4	130.3	136.3	140.5	140.5	140.5	140.5	140.5	140.5	140.5	140.5	140.5
Estimated State Revenue Sharing	\$ 248.2	\$ 265.8	\$ 262.4	\$ 239.2	\$ 172.3	\$ 182.5	\$ 189.8	\$ 195.3	\$ 197.4	\$ 199.0	\$ 200.7	\$ 202.5	\$ 204.3	\$ 197.8	\$ 199.5	\$ 201.2
State calculations used for FY15 and beyond																
Other shared taxes (including liquor and beer licenses)	\$ 1.4	\$ 0.8	\$ 1.3	\$ 0.1	\$ 1.0	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3
Total State Revenue Sharing	\$ 249.6	\$ 266.6	\$ 263.7	\$ 239.3	\$ 173.3	\$ 183.8	\$ 191.2	\$ 196.6	\$ 198.7	\$ 200.3	\$ 202.0	\$ 203.8	\$ 205.6	\$ 199.1	\$ 200.8	\$ 202.5

Notes:
 (1) Adjustment due to estimated increases in sales tax collections by the State, resulting in higher assumed distributions

Appendices C - D
Key expense drivers

Ten-Year Financial Projections
Headcount - Full-Time Equivalents

	Detailed Headcount by Department																
	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Uniform																	
Police	3,421	3,688	3,288	3,195	3,016	2,909	2,706	2,747	2,882	2,895	2,895	2,895	2,895	2,895	2,895	2,895	2,895
Fire	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Total Uniform	4,865	5,094	4,643	4,525	4,273	4,098	3,890	3,986	4,110	4,123	4,123	4,123	4,123	4,123	4,123	4,123	4,123
Civilian																	
Budget	22	23	20	16	15	16	16	16	16	16	16	16	16	16	16	16	16
DPW	803	788	659	642	542	505	509	509	509	509	509	509	509	509	509	509	509
DWDD	91	99	113	73	46	7	-	-	-	-	-	-	-	-	-	-	-
Finance	327	310	285	266	235	228	216	216	216	206	206	206	206	206	206	206	206
Health & Wellness	348	317	262	243	185	80	14	9	9	9	9	9	9	9	9	9	9
Human Resources	175	168	171	176	107	93	84	84	84	60	60	60	60	60	60	60	60
Human Services	117	91	95	85	52	22	-	-	-	-	-	-	-	-	-	-	-
IT'S	99	92	65	46	43	35	35	38	38	38	38	38	38	38	38	38	38
Law	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86	86	86
Mayor	108	74	63	52	39	22	22	24	24	24	24	24	24	24	24	24	24
Planning & Development	172	173	160	154	122	116	116	113	113	113	113	113	113	113	113	113	113
PLD	225	206	160	123	103	99	70	12	7	5	3	3	3	2	-	-	-
Recreation	472	388	508	510	300	202	202	202	202	202	202	202	202	202	202	202	202
General Services	676	528	481	447	343	298	298	272	272	272	272	272	272	272	272	272	272
Legislative (1)	230	266	194	169	184	172	138	119	119	119	119	119	119	119	119	119	119
36th District Court	32	33	33	35	31	31	31	31	31	31	31	31	31	31	31	31	31
Other (2)	103	89	31	36	26	32	30	26	26	26	26	26	26	26	26	26	26
Total Civilian	4,127	3,767	3,413	3,178	2,467	2,043	1,868	1,757	1,752	1,716	1,714	1,714	1,714	1,713	1,711	1,711	1,711
Total General Fund	8,992	8,861	8,056	7,703	6,740	6,140	5,758	5,743	5,862	5,839	5,837	5,837	5,837	5,836	5,834	5,834	5,834
Enterprise																	
Airport	11	10	9	8	7	5	5	5	5	5	5	5	5	5	5	5	5
BSED	296	276	258	235	204	192	192	192	192	192	192	192	192	192	192	192	192
Transportation	1,512	1,514	1,351	1,292	1,131	1,060	978	1,048	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065
Parking	109	104	97	92	97	90	90	90	90	90	90	90	90	90	90	90	90
Water	1,045	1,012	962	981	930	873	873	873	873	873	873	873	873	873	873	873	873
Sewer	1,215	1,177	1,119	1,142	1,082	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016
Library	460	466	450	371	334	335	335	335	335	335	335	335	335	335	335	335	335
Total Enterprise	4,648	4,559	4,246	4,121	3,785	3,572	3,490	3,560	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577
Total City	13,640	13,420	12,302	11,824	10,525	9,712	9,248	9,303	9,440	9,417	9,415	9,415	9,415	9,414	9,412	9,412	9,412

(1) Includes: Auditor General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.
(2) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

City of Detroit
Ten-Year Financial Projections
Payroll

Appendix C.2

	Fiscal year ended actual					Average Salary										
	Actual				Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Uniform																
Police	\$53,597	\$51,883	\$56,204	\$60,742	\$58,848	\$52,625	\$51,514	\$54,454	\$54,454	\$55,816	\$57,211	\$58,641	\$59,814	\$61,010	\$62,231	\$63,475
Fire	59,754	62,869	62,968	63,698	65,189	58,311	55,950	58,747	58,747	60,216	61,721	63,264	64,530	65,820	67,137	68,479
Average Uniform	\$55,424	\$54,915	\$58,178	\$61,611	\$60,713	\$54,274	\$52,864	\$55,788	\$55,737	\$57,126	\$58,554	\$60,018	\$61,218	\$62,443	\$63,692	\$64,965
Civilian																
Budget	\$62,323	\$62,796	\$62,338	\$71,811	\$73,322	\$57,557	\$64,173	\$67,381	\$67,381	\$69,066	\$70,792	\$72,562	\$74,013	\$75,494	\$77,003	\$78,544
DFW	30,107	30,392	35,862	30,300	32,448	31,439	33,550	35,112	35,112	35,990	36,890	37,812	38,568	39,339	40,126	40,929
DWDD	69,476	72,088	105,949	104,180	96,126	n/a	-	-	-	-	-	-	-	-	-	-
Finance	44,290	48,404	49,213	48,545	49,479	44,131	45,415	47,685	47,685	48,878	50,099	51,352	52,379	53,427	54,495	55,585
Health & Wellness	38,399	42,069	44,205	39,808	42,873	29,627	60,946	73,547	73,547	75,386	77,270	79,202	80,786	82,402	84,050	85,731
Human Resources	52,849	55,000	49,465	38,861	55,145	44,710	49,727	52,213	52,213	53,519	54,857	56,228	57,353	58,500	59,670	60,863
Human Services	42,296	53,028	47,676	46,749	64,791	44,951	55,538	58,314	58,314	59,772	61,267	62,798	64,054	65,335	66,642	67,975
ITS	51,306	55,548	61,007	74,548	60,681	57,494	57,494	60,369	60,369	61,878	63,425	65,011	66,311	67,637	68,990	70,369
Law	73,486	75,672	72,144	73,252	78,313	71,497	71,497	75,072	75,072	76,949	78,873	80,844	82,461	84,111	85,793	87,509
Mayor	52,946	71,222	73,700	76,927	80,495	98,421	92,861	97,504	97,504	99,942	102,440	105,001	107,101	109,243	111,428	113,657
Planning & Development	54,225	54,491	55,121	51,860	59,007	53,640	53,640	56,322	56,322	57,730	59,173	60,652	61,865	63,103	64,365	65,652
PLD	44,676	46,839	50,059	55,114	55,866	48,724	49,211	84,190	81,474	79,817	79,591	81,182	82,806	84,462	-	-
Recreation (1)	15,783	19,305	13,500	11,659	17,264	16,904	16,904	17,749	17,749	18,193	18,648	19,114	19,496	19,886	20,284	20,690
General Services	31,804	39,503	36,473	36,309	34,874	30,695	33,501	35,176	35,176	36,056	36,957	37,881	38,639	39,412	40,200	41,004
Legislative (2)	51,789	49,387	56,976	54,111	43,790	41,106	39,284	43,415	43,415	44,501	45,613	46,754	47,689	48,642	49,615	50,608
36th District Court	73,310	74,878	73,616	69,189	51,102	51,391	46,252	48,564	48,564	49,779	51,023	52,299	53,345	54,411	55,500	56,610
Other (3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Civilian	\$37,952	\$41,894	\$43,048	\$39,407	\$42,474	\$37,652	\$39,115	\$41,290	\$41,157	\$41,927	\$42,926	\$43,998	\$44,878	\$45,753	\$46,622	\$47,554
Total General Fund	\$47,405	\$49,380	\$51,768	\$52,450	\$54,037	\$48,745	\$48,404	\$51,352	\$51,378	\$52,659	\$53,965	\$55,314	\$56,420	\$57,544	\$58,686	\$59,859
Enterprise																
Airport	\$46,972	\$51,750	\$49,202	\$44,746	\$42,833	\$39,678	\$64,882	\$68,126	\$68,126	\$69,829	\$71,575	\$73,364	\$74,832	\$76,328	\$77,855	\$79,412
BSRD	44,694	49,103	50,316	49,154	48,069	40,757	47,306	49,672	49,672	50,913	52,186	53,491	54,561	55,652	56,765	57,900
Transportation	31,375	31,991	33,352	31,553	32,578	28,576	30,767	32,306	32,306	33,113	33,941	34,790	35,486	36,195	36,919	37,658
Parking	35,423	36,835	37,362	34,955	30,576	30,621	33,594	35,274	35,274	36,156	37,060	37,986	38,746	39,521	40,312	41,118
Water	36,004	41,942	29,473	35,952	36,621	39,949	40,481	42,505	42,505	43,568	44,657	45,774	46,689	47,623	48,575	49,547
Sewer	35,082	39,467	29,002	37,896	38,784	32,781	56,127	58,933	58,933	60,406	61,916	63,464	64,734	66,028	67,349	68,696
Library	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Enterprise	\$31,260	\$34,050	\$28,948	\$32,623	\$33,273	\$30,596	\$38,662	\$40,431	\$40,392	\$41,402	\$42,437	\$43,498	\$44,368	\$45,256	\$46,161	\$47,084
Total City	\$41,903	\$44,172	\$43,892	\$45,540	\$46,570	\$42,070	\$44,727	\$47,172	\$47,215	\$48,383	\$49,585	\$50,824	\$51,841	\$52,874	\$53,925	\$55,003

(1) Most Recreation department employees are part-time employees.
(2) Includes: Auditor General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.
(3) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

Ten-Year Financial Projections

Benefits

(\$ in millions)

	Preliminary forecast																								
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023														
Active employees						Assumed inflation																			
						6.0%		4.0%		4.0%		4.0%													
<u>Medical costs per head (\$ in actuals) (1)</u>																									
PFRS	\$	9,205	\$	8,795	\$	9,388	\$	10,051	\$	10,786	\$	11,433	\$	11,890	\$	12,366	\$	12,861	\$	13,375					
General City		8,124		7,954		8,491		9,088		9,751		10,336		10,750		11,180		11,627		12,092					
Department of Transportation		9,841		8,729		9,316		9,968		10,694		11,336		11,790		12,261		12,752		13,262					
Water/Sewer		8,421		8,309		8,871		9,493		10,187		10,799		11,231		11,680		12,147		12,633					
Library		7,441		7,240		7,708		8,255		8,854		9,385		9,761		10,151		10,557		10,980					
36 District Court		12,098		12,944		13,819		14,793		15,875		16,828		17,901		18,201		18,929		19,686					
<u>Heads</u>																									
PFRS		3,890		3,986		4,110		4,123		4,123		4,123		4,123		4,123		4,123		4,123					
General City		1,963		1,853		1,848		1,811		1,809		1,809		1,809		1,808		1,806		1,806					
Department of Transportation		978		1,048		1,065		1,065		1,065		1,065		1,065		1,065		1,065		1,065					
Water/Sewer		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890					
Library		335		335		335		335		335		335		335		335		335		335					
36 District Court		362		362		362		362		362		362		362		362		362		362					
<u>Total Active Medical costs</u>																									
PFRS	\$	35.8	\$	35.1	\$	38.6	\$	41.4	\$	44.5	\$	47.1	\$	49.0	\$	51.0	\$	53.0	\$	55.2					
General City		15.9		14.7		15.7		16.5		17.6		18.7		19.5		20.2		21.0		21.8					
Department of Transportation		9.6		9.1		9.9		10.6		11.4		12.1		12.6		13.1		13.6		14.1					
Water/Sewer		15.9		15.7		16.8		17.9		19.3		20.4		21.2		22.1		23.0		23.9					
Library		2.5		2.4		2.6		2.8		3.0		3.1		3.3		3.4		3.5		3.7					
36 District Court		4.4		4.7		5.0		5.3		5.7		6.1		6.3		6.6		6.8		7.1					
	\$	84.2	\$	81.7	\$	88.5	\$	94.6	\$	101.5	\$	107.6	\$	111.9	\$	116.3	\$	120.9	\$	125.8					
<u>General Fund Active Medical costs</u>																									
PFRS	\$	35.8	\$	35.0	\$	38.5	\$	41.4	\$	44.4	\$	47.1	\$	49.0	\$	50.9	\$	53.0	\$	55.1					
General City		9.1		8.4		8.9		9.2		9.8		10.4		10.8		11.2		11.7		12.1					
36 District Court		4.4		4.7		5.0		5.3		5.7		6.1		6.3		6.6		6.8		7.1					
	\$	49.2	\$	48.0	\$	52.4	\$	55.9	\$	60.0	\$	63.6	\$	66.1	\$	68.7	\$	71.5	\$	74.3					
Retirees						Assumed inflation (2)																			
						5.0%		5.6%		3.3%		4.6%		4.2%		5.6%		5.2%		5.6%		4.9%		4.8%	
Implied Medical costs per head (\$ in actuals)	\$	10,683	\$	11,213	\$	11,836	\$	12,230	\$	12,790	\$	13,330	\$	14,078	\$	14,804	\$	15,631	\$	16,391	\$	17,178			
Heads		17,027		17,027		17,027		17,027		17,027		17,027		17,027		17,027		17,027		17,027		17,027			
Total Retiree Medical costs	\$	181.9	\$	190.9	\$	201.5	\$	208.2	\$	217.8	\$	227.0	\$	239.7	\$	252.1	\$	266.1	\$	279.1	\$	292.5			
General Fund portion of Retiree Medical costs (3) (4)	\$	130.0	\$	138.3	\$	142.9	\$	149.4	\$	155.7	\$	164.4	\$	172.9	\$	182.6	\$	191.5	\$	200.7					
% of total		68.1%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%					

Footnote

- (1) Based on Milliman letter dated November 3, 2013, Re: City of Detroit Active Health Plan Projections.
- (2) Based on census data of Retirees by department. Unknown retirees have been allocated across all non-uniform departments. Individuals having retired from departments that no longer exist have been allocated across active General Fund departments.
- (3) Growth assumptions based on plan provisions outline in Milliman letter dated June 30, 2013.
- (4) Retirees representing departments in transition, such as Health & Wellness and PLD, have been included in the allocation across active General Fund departments.

Ten-Year Financial Projections

Pension

(\$ in millions)

		Preliminary forecast									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Third-party projections											
<i>Milliman</i>											
	FFRS + GRS (baseline @ 7%)	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
	Normal	75.0	76.0	77.0	78.0	80.0	81.0	81.5	82.0	82.6	83.1
	UAAL	43.0	64.0	87.0	110.0	135.0	137.0	138.0	139.1	140.1	141.2
	Existing DC plan (PPRS)	2.0	3.0	4.0	4.0	5.0	6.0	6.6	7.3	8.0	8.8
Total City											
	PPRS	\$ 139.0	\$ 163.0	\$ 180.0	\$ 198.0	\$ 217.0	\$ 219.0	\$ 224.0	\$ 225.0	\$ 222.0	\$ 221.0
	General City	54.4	63.8	72.1	80.4	89.4	93.7	98.5	102.8	107.5	111.5
	DOT	23.6	27.7	31.2	34.8	38.7	40.6	42.7	44.5	46.6	48.3
	Water/Sewer	56.7	66.6	75.2	83.9	93.3	97.8	102.8	107.3	112.2	116.3
	Library	3.4	3.9	4.5	5.0	5.5	5.8	6.1	6.4	6.6	6.9
	Total City Pension plans	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
	36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
	Total estimated City Pension	\$ 282.0	\$ 330.0	\$ 368.0	\$ 407.0	\$ 449.0	\$ 462.0	\$ 479.0	\$ 491.0	\$ 500.0	\$ 509.0
General Fund											
	PPRS	\$ 138.8	\$ 162.8	\$ 179.8	\$ 197.7	\$ 216.7	\$ 218.7	\$ 223.7	\$ 224.7	\$ 221.7	\$ 220.7
	General City - General Fund	33.4	39.0	44.0	48.3	53.7	56.3	59.1	61.7	64.5	66.8
	Estimated City Pension plans (GF)	\$ 172.2	\$ 201.8	\$ 223.7	\$ 246.0	\$ 270.4	\$ 275.0	\$ 282.8	\$ 286.4	\$ 286.2	\$ 287.5
	36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
	Total estimated GF Pension	\$ 177.2	\$ 206.8	\$ 228.7	\$ 251.0	\$ 275.4	\$ 280.0	\$ 287.8	\$ 291.4	\$ 291.1	\$ 292.5
Pension unfunded liability											
	PPRS	\$ 1,446.0	\$ 1,428.0	\$ 1,389.0	\$ 1,327.0	\$ 1,241.0	\$ 1,148.0	\$ 1,040.0	\$ 925.0	n/a	n/a
	GRS	2,077.0	2,095.0	2,095.0	2,075.0	2,031.0	1,976.0	1,906.0	1,821.0	n/a	n/a

Ten-Year Financial Projections

Debt summary

(\$ in millions)

	Type	Funding source	Maturity	Interest rate	Reg. Bal. 2013	Paid by General Fund	
	LTGO	St. Lien on DSA & Self-Insurance	2013-2035	4.00%-8.00%	\$ 452.6	✓	
	Refinance (LTGO)	3rd Lien on DSA	2033	2.50%-5.30%	129.5	✓	
	UTGO	Property taxes	2014-2028	3.75%-5.375%	510.8		
	Capital Lease	n/a	n/a	n/a	1.6	✓	
	POC	n/a	2025-2035	Floating-5.989%	1,451.9	Portion	
	POC swap	Wagering taxes	2029-2034	6.323%-6.356%	n/a	✓	
		Total principal			\$ 2,546.4		

Debt Service	Preliminary forecast											Partially General Fund	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Principal													
LTGO	\$ 41.8	\$ 47.7	\$ 33.5	\$ 35.1	\$ 13.6	\$ 14.2	\$ 14.9	\$ 15.7	\$ 16.8	\$ 16.0	\$ 16.7		✓
Refinance (LTGO)	-	2.9	4.4	4.6	4.9	5.1	5.3	5.6	5.8	6.1	6.5		✓
UTGO	41.7	39.3	37.9	34.9	36.7	37.5	37.0	38.2	39.5	26.6	24.2		✓
Capital Lease	0.5	0.1	-	-	-	-	-	-	-	-	-		✓
Total debt principal	84.0	90.5	75.8	74.6	55.1	56.8	57.2	59.4	62.1	48.7	47.3		
Interest													
LTGO	23.3	21.3	18.2	16.5	14.8	14.1	13.4	12.7	11.9	11.1	10.4		✓
Refinance (LTGO)	4.2	6.1	6.0	5.8	5.6	5.4	5.1	4.9	4.7	4.4	4.1		✓
UTGO	28.9	26.7	24.7	22.8	21.0	19.1	17.1	15.2	13.2	11.2	9.7		✓
Capital Lease	0.0	0.0	-	-	-	-	-	-	-	-	-		✓
Total debt interest	56.4	54.1	48.9	45.2	41.4	38.6	35.7	32.8	29.8	26.6	24.2		
GF adjustment (1)	2.7	-	-	-	-	-	-	-	-	-	-		
Total debt service	\$ 143.1	\$ 144.6	\$ 124.7	\$ 119.8	\$ 96.5	\$ 95.4	\$ 92.9	\$ 92.3	\$ 91.9	\$ 75.3	\$ 71.5		
GF debt service (LTGO)	\$ 72.6	\$ 78.1	\$ 62.1	\$ 62.1	\$ 38.9	\$ 38.8	\$ 38.8	\$ 38.9	\$ 39.3	\$ 37.6	\$ 37.5		
Debt service fund (UTGO) (2)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
POC (3)													
Principal													
POC - Governmental	\$ 18.4	\$ 23.6	\$ 26.5	\$ 29.4	\$ 32.6	\$ 36.1	\$ 36.4	\$ 38.3	\$ 40.3	\$ 42.4	\$ 44.6		✓
POC - EF (incl. DDOT)	4.7	6.0	6.8	7.5	8.3	9.2	9.3	9.8	10.3	10.8	11.4		
Total POC principal	23.1	29.6	33.3	37.0	41.0	45.3	45.7	48.1	50.6	53.2	56.0		
Interest													
POC - Governmental	30.3	29.5	28.4	27.2	25.8	24.2	22.5	21.2	19.8	18.3	16.6		✓
POC - EF (incl. DDOT)	7.7	7.5	7.3	6.9	6.6	6.2	5.7	5.4	5.1	4.7	4.2		
POC swap - Governmental	40.6	40.6	40.6	40.6	40.6	40.6	40.6	39.8	39.1	38.5	37.9		✓
POC swap - EF (incl. DDOT)	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.1	5.0	4.9		
Total POC interest	84.0	82.9	81.5	80.0	78.2	76.2	74.1	71.6	69.1	66.4	63.6		
Total POC	\$ 107.1	\$ 112.6	\$ 114.8	\$ 116.9	\$ 119.2	\$ 121.5	\$ 119.7	\$ 119.7	\$ 119.7	\$ 119.7	\$ 119.7		
Total POC - Governmental	\$ 89.3	\$ 93.7	\$ 95.5	\$ 97.2	\$ 99.0	\$ 100.8	\$ 99.4	\$ 99.3	\$ 99.2	\$ 99.2	\$ 99.1		
General Fund adjustment (1)	(11.4)	(15.2)	(13.6)	(16.1)	(16.8)	(17.2)	(16.9)	(17.0)	(17.1)	(17.1)	(17.2)		
General Fund POC	\$ 77.9	\$ 78.5	\$ 79.8	\$ 81.1	\$ 82.2	\$ 83.6	\$ 82.5	\$ 82.3	\$ 82.2	\$ 82.0	\$ 81.9		✓
Debt service + POC													
Total GF debt service + POC	\$ 150.5	\$ 156.6	\$ 141.9	\$ 143.2	\$ 121.0	\$ 122.4	\$ 121.3	\$ 121.2	\$ 121.5	\$ 119.6	\$ 119.4		
POC allocation to enterprise and other funds	29.1	34.0	35.0	35.8	37.0	37.9	37.3	37.4	37.5	37.7	37.8		
Debt service fund (UTGO debt service)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
Total	\$ 250.2	\$ 257.2	\$ 239.5	\$ 236.7	\$ 215.7	\$ 216.9	\$ 212.7	\$ 212.0	\$ 211.6	\$ 195.0	\$ 191.1		

Footnote:

- (1) Represents allocations to/from other funds/departments.
- (2) UTGO debt service already accounted for within gross property taxes, from which a transfer is made to the Debt Service fund.
- (3) See Appendix D.2 for additional POC allocation detail.

Ten-Year Financial Projections

POC summary

(\$ in millions)

		Preliminary forecast									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total POC payments											
Total Principal Payments		\$ (29.6)	\$ (33.3)	\$ (37.0)	\$ (41.0)	\$ (45.3)	\$ (45.7)	\$ (48.1)	\$ (50.6)	\$ (53.2)	\$ (56.0)
Total Interest Payments		(32.2)	(30.8)	(29.3)	(27.5)	(25.5)	(23.4)	(21.9)	(20.2)	(18.4)	(16.3)
Total Quarterly Interest (Part of Set-Aside Requirements)		(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.7)	(4.6)	(4.5)
Total Interest Swap Payments - PFRS (1)		(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Total Interest Swap Payments - GRS (1)		(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.3)	(15.2)
Total payments		\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)
POC payments by Pension system											
PFRS											
Principal		\$ (11.1)	\$ (12.4)	\$ (13.8)	\$ (15.3)	\$ (16.9)	\$ (17.1)	\$ (18.0)	\$ (18.9)	\$ (19.9)	\$ (21.0)
Interest		(12.0)	(11.5)	(11.0)	(10.3)	(9.6)	(8.7)	(8.2)	(7.6)	(6.9)	(6.1)
Quarterly		(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.7)	(1.7)	(1.7)
Swap		(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Subtotal PFRS		(54.5)	(55.4)	(56.2)	(57.0)	(57.9)	(57.2)	(57.0)	(56.8)	(56.6)	(56.4)
DGRS											
Principal		(18.6)	(20.8)	(23.1)	(25.6)	(28.3)	(28.6)	(30.1)	(31.7)	(33.3)	(35.1)
Interest		(20.1)	(19.3)	(18.3)	(17.2)	(16.0)	(14.6)	(13.7)	(12.7)	(11.5)	(10.2)
Quarterly		(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)
Swap		(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.4)	(15.2)
Subtotal DGRS		(58.0)	(59.4)	(60.8)	(62.2)	(63.6)	(62.7)	(62.7)	(62.9)	(63.1)	(63.3)
Total payments		\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)
DGRS POC payments by funding group											
DDOT	11.4%	\$ (6.6)	\$ (6.8)	\$ (6.9)	\$ (7.1)	\$ (7.3)	\$ (7.1)	\$ (7.2)	\$ (7.2)	\$ (7.2)	\$ (7.2)
Water/Sewer	18.5%	(10.7)	(11.0)	(11.2)	(11.5)	(11.7)	(11.5)	(11.6)	(11.6)	(11.6)	(11.7)
Library	2.6%	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)
General City (2)	67.5%	(39.1)	(40.1)	(41.0)	(41.9)	(42.9)	(42.2)	(42.3)	(42.5)	(42.6)	(42.7)
Total GRS payments	100.0%	\$ (58.0)	\$ (59.4)	\$ (60.8)	\$ (62.2)	\$ (63.6)	\$ (62.5)	\$ (62.7)	\$ (62.9)	\$ (63.1)	\$ (63.3)
POC Swap payments by funding group											
PFRS		\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.1)	\$ (28.5)	\$ (28.1)	\$ (27.6)
DDOT		(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.8)	(1.8)	(1.8)	(1.7)
Water/Sewer		(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)	(2.8)
Library		(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
General City (2)		(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(10.8)	(10.6)	(10.4)	(10.2)
Total POC swap payments		\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.0)	\$ (44.2)	\$ (43.5)	\$ (42.8)

Supporting allocations

Funding Group	Refunding Transaction	Allocations		
		2005-A, 2006-B	Principal & Interest	GRS Swap
DDOT	\$ 106.3	7.2%	11.4%	0.0%
Water/Sewer	171.4	11.5%	18.5%	0.0%
Library	24.5	1.6%	2.6%	0.0%
General City (2)	626.9	42.2%	67.5%	0.0%
Subtotal DGRS	\$ 929.1	62.6%	100.0%	0.0%
PFRS	\$ 555.4	37.4%	0.0%	100.0%
Total	\$ 1,484.5	100.0%	100.0%	100.0%

(1) Allocation of swap interest based on \$283.7 million of notional principal for GRS and \$516.3 million of notional principal for PFRS.
 (2) General City is comprised of a General Fund component as well as a portion allocated to other funds (i.e. Solid Waste fund, Street funds, and certain cost centers within Planning & Development, BSE ED and Parking).

This page intentionally left blank