

BUDGET SCENARIOS AT DIFFERENT RATABLE INCREASE

Using Same Amount of Surplus as 2009 (and meeting all contractual obligations)

| | -2% Ratable Growth | -1% Ratable Growth | 0 Ratable Growth | 1% Ratable Growth | 2% Ratable Growth |
|---|-----------------------|-----------------------|---------------------|----------------------|----------------------|
| Total 2010 Budget | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 |
| Total 2009 Budget | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 |
| Increase from Previous Year Budget | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 |
| % Increase | 4.08% | 4.08% | 4.08% | 4.08% | 4.08% |
| 2009 Amount to be raised by Taxation | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 |
| 2010 Preliminary Amount to be raised by Taxation | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 |
| Increase/(Decrease) | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 |
| 2010 New Tax Rate | 0.9304 | 0.921 | 0.9118 | 0.9028 | 0.8939 |
| 2009 Tax Rate | 0.8457 | 0.8457 | 0.8457 | 0.8457 | 0.8457 |
| Increase/(Decrease) | 0.0847 | 0.0753 | 0.0661 | 0.0571 | 0.0482 |
| Beginning Surplus | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 |
| Amount Used To Support Budget | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 |
| Balance | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 |
| 2010 Amount to be raised to stay at same tax rate | 81,275,000 | 82,108,000 | 82,938,491 | 83,770,000 | 84,600,000 |
| Reduction to get to zero cent increase | (8,150,549.00) | (7,317,549.00) | (6,487,058.00) | (5,655,549.00) | (4,825,549.00) |
| Furloughs assumptions | | | | | |
| Deficit/Average Hourly rate=Total hours to be reduced | 321,140.62 | 288,319.50 | 255,597.24 | 222,834.87 | 190,131.95 |
| Hours to be reduced/399 eligible employees=Hours per employee | 804.86 | 722.61 | 640.59 | 558.48 | 476.52 |
| Hours per employee*7.5=days per employee | 107 | 96 | 85 | 74 | 64 |
| \$49,663 average yearly salary | | | | | |
| 1958 average yearly hours | | | | | |
| \$25.38 hourly wage | | | | | |
| 399 employees that would participate | | | | | |
| Layoffs assumptions | | | | | |
| \$37,247.16 average yearly salary | 219 | 196 | 174 | 152 | 130 |
| 1958-678=1280 | | | | | |
| \$29.10 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

*Estimated Numbers Subject To Change

BUDGET SCENARIOS AT DIFFERENT RATABLE INCREASE

Using Same Amount of Surplus as 2009 (and 0% salary Increase, and no Longevity pay, and Insurance Copay)

| | -2% Ratable Growth | -1% Ratable Growth | 0 Ratable Growth | 1% Ratable Growth | 2% Ratable Growth |
|---|-----------------------|-----------------------|---------------------|----------------------|----------------------|
| Total 2010 Budget | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 |
| Total 2009 Budget | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 |
| Increase from Previous Year Budget | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 |
| % Increase | 4.08% | 4.08% | 4.08% | 4.08% | 4.08% |
| 2009 Amount to be raised by Taxation | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 |
| 2010 Preliminary Amount to be raised by Taxation | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 |
| Increase/(Decrease) | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 |
| 2010 New Tax Rate | 0.9304 | 0.921 | 0.9118 | 0.9028 | 0.8939 |
| 2009 Tax Rate | 0.8457 | 0.8457 | 0.8457 | 0.8457 | 0.8457 |
| Increase/(Decrease) | 0.0847 | 0.0753 | 0.0661 | 0.0571 | 0.0482 |
| Beginning Surplus | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 |
| Amount Used To Support Budget | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 |
| Balance | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 |
| 2010 Amount to be raised to stay at same tax rate | 81,275,000 | 82,108,000 | 82,938,491 | 83,770,000 | 84,600,000 |
| Deficit | (8,150,549.00) | (7,317,549.00) | (6,487,058.00) | (5,655,549.00) | (4,825,549.00) |
| Savings with 0 salary increase | 2,032,824.10 | 2,032,824.10 | 2,032,824.10 | 2,032,824.10 | 2,032,824.10 |
| Savings with 0 longevity pay | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 |
| Savings on instituting insurance copay | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 |
| Net Deficit with proposed savings | (5,276,723.90) | (4,443,723.90) | (3,613,232.90) | (2,781,723.90) | (1,951,723.90) |

Furloughs assumptions

| | | | | | |
|---|------------|------------|------------|------------|-----------|
| Deficit/Average Hourly rate=Total hours to be reduced | 207,908.74 | 175,087.62 | 142,365.36 | 109,602.99 | 76,900.07 |
| Hours to be reduced/399 eligible employees=Hours per employee | 521.07 | 438.82 | 356.81 | 274.69 | 192.73 |
| Hours per employee*7.5=days per employee | 69 | 59 | 48 | 37 | 26 |
| \$49,663 average yearly salary | | | | | |
| 1958 average yearly hours | | | | | |
| \$25.38 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

Layoffs assumptions

| | | | | | |
|--------------------------------------|------------|------------|-----------|-----------|-----------|
| \$37,247.16 average yearly salary | 142 | 119 | 97 | 75 | 52 |
| 1958-678=1280 | | | | | |
| \$29.10 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

*Estimated Numbers Subject To Change

BUDGET SCENARIOS AT DIFFERENT RATABLE INCREASE

Using Same Amount of Surplus as 2009 (salary increase delayed till July 1, and no Longevity pay, and Insurance Copay)

| | -2% Ratable Growth | -1% Ratable Growth | 0 Ratable Growth | 1% Ratable Growth | 2% Ratable Growth |
|---|-----------------------|-----------------------|---------------------|----------------------|----------------------|
| Total 2010 Budget | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 |
| Total 2009 Budget | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 |
| Increase from Previous Year Budget | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 |
| % Increase | 4.08% | 4.08% | 4.08% | 4.08% | 4.08% |
| 2009 Amount to be raised by Taxation | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 |
| 2010 Preliminary Amount to be raised by Taxation | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 |
| Increase/(Decrease) | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 |
| 2010 New Tax Rate | 0.9304 | 0.921 | 0.9118 | 0.9028 | 0.8939 |
| 2009 Tax Rate | 0.8457 | 0.8457 | 0.8457 | 0.8457 | 0.8457 |
| Increase/(Decrease) | 0.0847 | 0.0753 | 0.0661 | 0.0571 | 0.0482 |
| Beginning Surplus | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 |
| Amount Used To Support Budget | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 |
| Balance | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 |
| 2010 Amount to be raised to stay at same tax rate | 81,275,000 | 82,108,000 | 82,938,491 | 83,770,000 | 84,600,000 |
| Deficit | (8,150,549.00) | (7,317,549.00) | (6,487,058.00) | (5,655,549.00) | (4,825,549.00) |
| Savings with salary increase effective July 1, 2010 | 1,016,412.05 | 1,016,412.05 | 1,016,412.05 | 1,016,412.05 | 1,016,412.05 |
| Savings with 0 longevity pay | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 |
| Savings on instituting insurance copay | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 |
| Net Deficit with proposed savings | (6,293,135.95) | (5,460,135.95) | (4,629,644.95) | (3,798,135.95) | (2,968,135.95) |

Furloughs assumptions

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Deficit/Average Hourly rate=Total hours to be reduced | 247,956.50 | 215,135.38 | 182,413.12 | 149,650.75 | 116,947.83 |
| Hours to be reduced/399 eligible employees=Hours per employee | 621.44 | 539.19 | 457.18 | 375.06 | 293.10 |
| Hours per employee*7.5=days per employee | 83 | 72 | 61 | 50 | 39 |
| \$49,663 average yearly salary | | | | | |
| 1958 average yearly hours | | | | | |
| \$25.38 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

Layoffs assumptions

| | | | | | |
|--------------------------------------|------------|------------|------------|------------|-----------|
| \$37,247.16 average yearly salary | 169 | 147 | 124 | 102 | 80 |
| 1958-678=1280 | | | | | |
| \$29.10 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

*Estimated Numbers Subject To Change

BUDGET SCENARIOS AT DIFFERENT RATABLE INCREASE

Using Same Amount of Surplus as 2009 (with step increase only, and no Longevity pay, and Insurance Copay)

| | -2% Ratable Growth | -1% Ratable Growth | 0 Ratable Growth | 1% Ratable Growth | 2% Ratable Growth |
|---|-----------------------|-----------------------|---------------------|----------------------|----------------------|
| Total 2010 Budget | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 | 135,412,756 |
| Total 2009 Budget | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 | 130,100,313 |
| Increase from Previous Year Budget | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 | 5,312,443 |
| % Increase | 4.08% | 4.08% | 4.08% | 4.08% | 4.08% |
| 2009 Amount to be raised by Taxation | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 | 82,938,491 |
| 2010 Preliminary Amount to be raised by Taxation | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 | 89,425,549 |
| Increase/(Decrease) | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 | 6,487,058 |
| 2010 New Tax Rate | 0.9304 | 0.921 | 0.9118 | 0.9028 | 0.8939 |
| 2009 Tax Rate | 0.8457 | 0.8457 | 0.8457 | 0.8457 | 0.8457 |
| Increase/(Decrease) | 0.0847 | 0.0753 | 0.0661 | 0.0571 | 0.0482 |
| Beginning Surplus | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 | 17,019,192 |
| Amount Used To Support Budget | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 | 5,074,683 |
| Balance | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 | 11,944,509 |
| 2010 Amount to be raised to stay at same tax rate | 81,275,000 | 82,108,000 | 82,938,491 | 83,770,000 | 84,600,000 |
| Deficit | (8,150,549.00) | (7,317,549.00) | (6,487,058.00) | (5,655,549.00) | (4,825,549.00) |
| Savings with step Increase but not 2010 Salary guide Increase | 685,667.23 | 685,667.23 | 685,667.23 | 685,667.23 | 685,667.23 |
| Savings with 0 longevity pay | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 |
| Savings on instituting insurance copay | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 | 591,001.00 |
| Net Deficit with proposed savings | (6,623,880.77) | (5,790,880.77) | (4,960,389.77) | (4,128,880.77) | (3,298,880.77) |
| Furloughs assumptions | | | | | |
| Deficit/Average Hourly rate=Total hours to be reduced | 260,988.21 | 228,167.09 | 195,444.83 | 162,682.46 | 129,979.54 |
| Hours to be reduced/399 eligible employees=Hours per employee | 654.11 | 571.85 | 489.84 | 407.73 | 325.76 |
| Hours per employee*7.5=days per employee | 87 | 76 | 65 | 54 | 43 |
| \$49,663 average yearly salary | | | | | |
| 1958 average yearly hours | | | | | |
| \$25.38 hourly wage | | | | | |
| 399 employees that would participate | | | | | |
| Layoffs assumptions | | | | | |
| \$37,247.16 average yearly salary | 178 | 155 | 133 | 111 | 89 |
| 1958-678=1280 | | | | | |
| \$29.10 hourly wage | | | | | |
| 399 employees that would participate | | | | | |

*Estimated Numbers Subject To Change