

# **STATISTICS**

## **BUDGET AND FINANCIAL CHARTS & TABLES**

**2008 BUDGET**

## **STATISTICS**

The tables and charts on the following pages will provide further information and background on various parts of the budget. Several of the tables and charts are referred to in the manager's budget message. Other tables provide historical information on personnel related costs including changes over time in health benefit costs and police and public works overtime, a comparison and history of recreation revenues and expenditures and a review of recent changes in trash and recycling contracted costs.

Some notes that will enhance an understanding of these tables/charts:

- Charts/tables are divided into two sections, one labeled "Personnel Statistics" (PS) summarizing various aspects of employee costs and the second labeled "General Statistics" (GS) providing an overview of non-personnel related accounts. Charts/tables are numbered within those categories.
- Where a chart or table refers to the budget as a source (or uses the term "budgeted") those numbers should be treated as unaudited. In some cases the audit is not available for those numbers or the auditor combined items into a general category that prohibited viewing components. Actual figures used represent numbers that were a part of an account at year end when the books were closed on one year and opened on another.
- GS Table 6 and GS Chart 4 refer only to numbers included in the actual contract with Waste Management and do not include administrative costs (e.g., postage, envelopes) or an additional 50¢ per unit /per month tipping fee that is passed onto municipalities.

## GENERAL STATISTICS (GS)

**GS TABLE 1: Real Estate Tax Collection History (see chart on page 17 of budget message)**

### Real Estate Tax Collection

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 (unaudited)
Actual Collected	\$ 1,465,701	\$ 1,460,516	\$ 1,454,426	\$ 1,583,454	\$ 1,871,212	\$ 1,851,543	\$ 1,865,634	\$ 2,142,251	\$ 2,166,621	\$ 2,439,257
Budgeted Amount	\$ 1,451,500	\$ 1,472,327	\$ 1,438,756	\$ 1,496,007	\$ 1,825,252	\$ 1,917,213	\$ 1,869,418	\$ 2,164,137	\$ 2,159,693	\$ 2,470,080
Difference - Actual - Budgeted	\$ 14,201	\$ (11,811)	\$ 15,670	\$ 87,447	\$ 45,960	\$ (65,670)	\$ (3,784)	\$ (21,886)	\$ 6,928	\$ (30,823)
Difference - Year to Year Actual	\$ 3,171	\$ (5,185)	\$ (6,090)	\$ 129,028	\$ 287,758	\$ (19,669)	\$ 14,091	\$ 276,617	\$ 24,370	\$ 272,636
Percentage Incr (decr) over previous year (actual):	0.22%	-0.35%	-0.42%	8.87%	18.17%	-1.05%	0.76%	14.83%	1.14%	12.58%

**GS TABLE 2: Earned Income Tax Collection History (see chart on page 19 of budget message)**

### Earned Income Tax

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 (unaudited)
Actual Collected	\$ 612,298	\$ 632,375	\$ 649,815	\$ 706,515	\$ 654,098	\$ 725,164	\$ 713,351	\$ 699,420	\$ 713,319	\$ 698,702
Budgeted Amount	\$ 590,000	\$ 600,000	\$ 600,000	\$ 617,000	\$ 626,000	\$ 630,000	\$ 680,000	\$ 700,000	\$ 745,000	\$ 745,000
Difference - Actual - Budgeted	\$ 22,298	\$ 32,375	\$ 49,815	\$ 89,515	\$ 28,098	\$ 95,164	\$ 33,351	\$ (580)	\$ (31,681)	\$ (46,298)
Difference - Year to Year Actual	\$ 3,962	\$ 20,077	\$ 17,440	\$ 56,700	\$ (52,417)	\$ 71,066	\$ (11,813)	\$ (13,931)	\$ 13,899	\$ (14,617)
Percentage Incr (decr) over previous year (actual):	0.65%	3.28%	2.76%	8.73%	-7.42%	10.86%	-1.63%	-1.95%	1.99%	-2.05%

**GS TABLE 3: Summary of Recreation Revenues and Expenditures**

RECREATION BUDGET COMPARISON

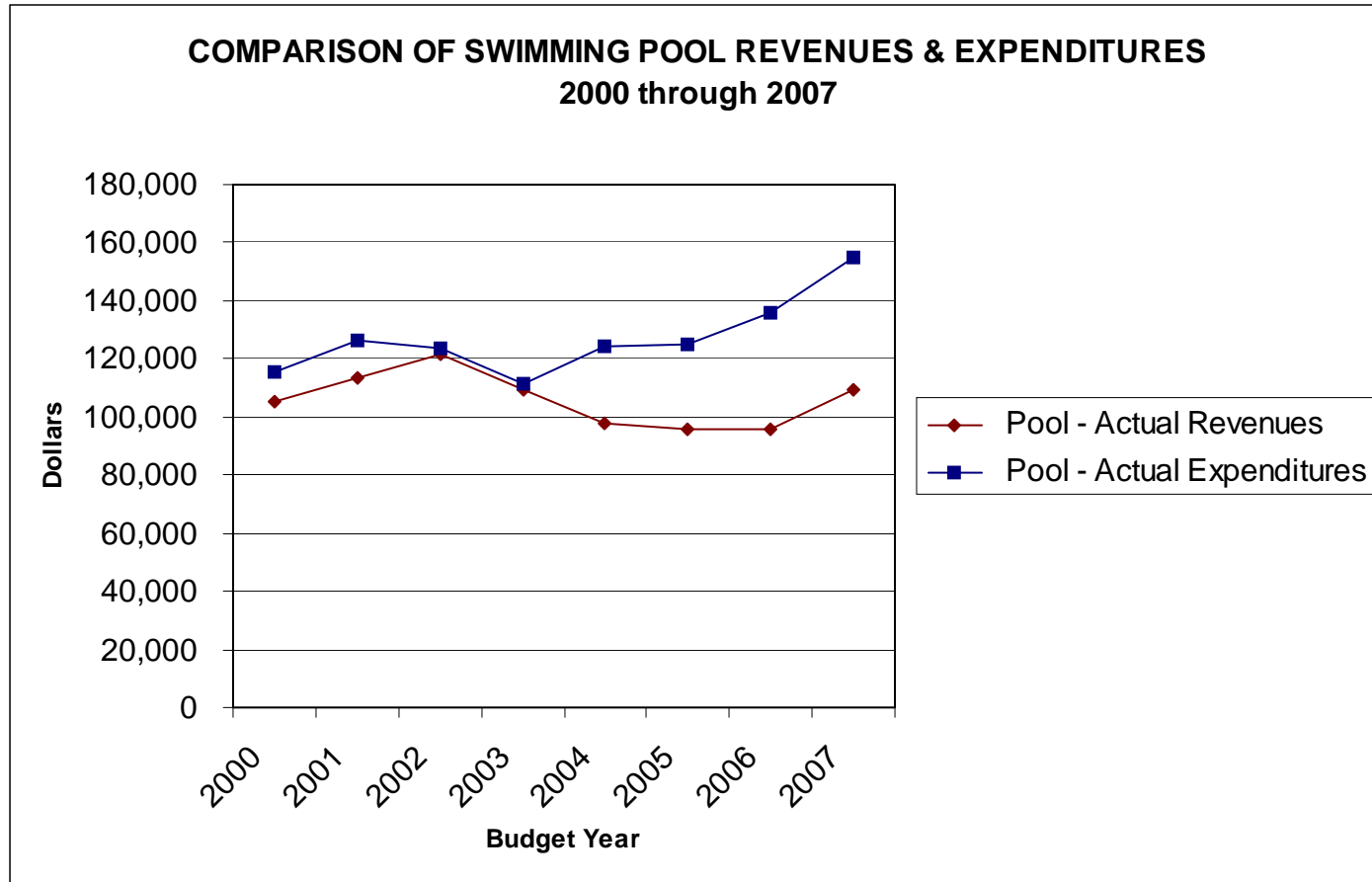
(source: Forest Hills Budgets)

Revenues	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Pool - Budget	103,700	111,740	116,500	125,825	126,150	118,750	112,750	99,300
Pool - Actual	105,351	113,112	121,333	109,044	97,744	95,493	96,038	109,569
Difference	1,651	1,372	4,833	(16,781)	(28,406)	(23,257)	(16,712)	10,269
Tennis - Budget	8,000	8,050	8,400	8,130	10,300	9,500	7,800	10,900
Tennis - Actual	7,910	8,689	7,932	6,935	8,555	7,364	9,620	10,215
Difference	(90)	639	(468)	(1,195)	(1,745)	(2,136)	1,820	(685)
Recreational Programming - Budget	9,800	9,825	9,825	11,750	13,600	15,325	15,325	13,325
Recreational Programming - Actual	9,688	10,069	11,228	12,399	13,538	15,702	14,385	15,155
Difference	(112)	244	1,403	649	(62)	377	(940)	1,830
<u>Expenditures</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Pool - Budget	109,662	117,502	121,611	127,714	120,308	129,523	129,341	135,586
Pool - Actual	115,158	126,172	123,581	111,687	124,397	124,857	135,788	154,955
Difference	5,496	8,670	1,970	(16,027)	4,089	(4,666)	6,447	19,369
Tennis - Budget	9,305	12,191	10,575	11,616	10,519	11,439	11,462	11,634
Tennis - Actual	9,627	11,654	9,678	10,760	11,140	10,209	10,046	11,820
Difference	322	(537)	(897)	(856)	621	(1,230)	(1,416)	186
Recreational Programming - Budget	22,268	23,924	22,145	31,113	31,667	12,561	14,708	13,064
Recreational Programming - Actual	20,119	20,531	17,867	26,722	32,311	16,094	11,168	11,099
Difference	(2,149)	(3,393)	(4,278)	(4,391)	644	3,533	(3,540)	(1,965)

**GS TABLE 4: Comparison of Swimming Pool Revenues & Expenditures**

<u>Comparison - Recreation Revenues &amp; Expenditures</u> <i>(source: Forest Hills Budgets)</i>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Pool - Actual Revenues	105,351	113,112	121,333	109,044	97,744	95,493	96,038	109,569
Pool - Actual Expenditures	115,158	126,172	123,581	111,687	124,397	124,857	135,788	154,955
Difference	(9,807)	(13,060)	(2,248)	(2,643)	(26,653)	(29,364)	(39,750)	(45,386)

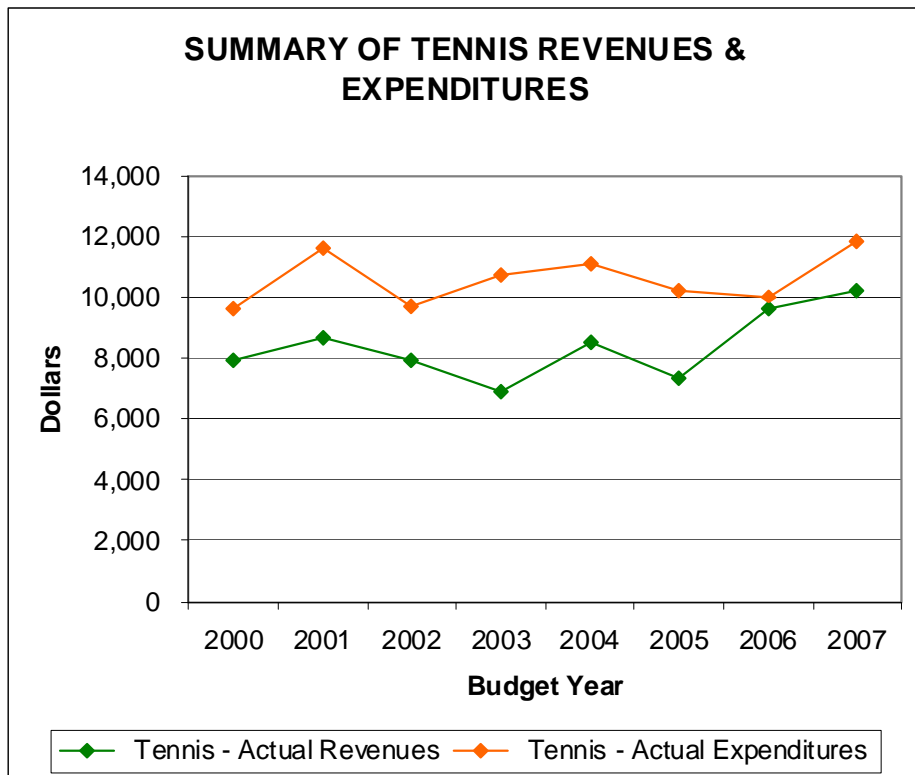
**GS CHART 1: Comparison of Swimming Pool Revenues & Expenditures**



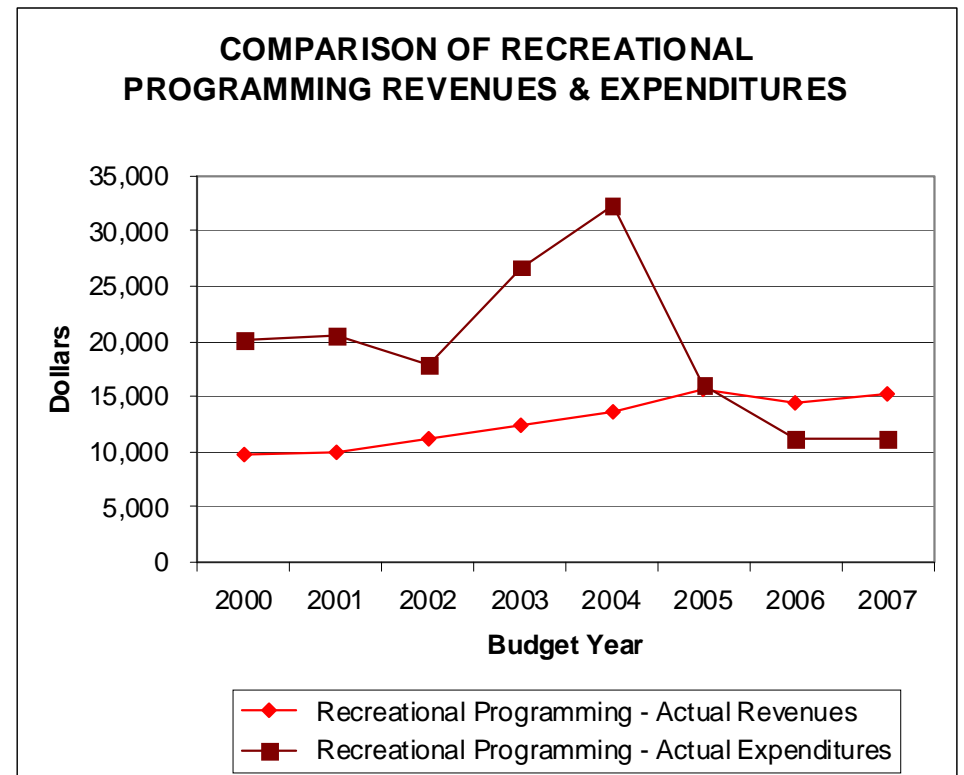
**GS TABLE 5: Comparison of Tennis and Recreational Programming Revenues & Expenditures**

<u>Comparison - Recreation Revenues &amp; Expenditures</u> <i>(source: Forest Hills Budgets)</i>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Tennis - Actual Revenues	7,910	8,689	7,932	6,935	8,555	7,364	9,620	10,215
Tennis - Actual Expenditures	9,627	11,654	9,678	10,760	11,140	10,209	10,046	11,820
Difference	(1,717)	(2,965)	(1,746)	(3,825)	(2,585)	(2,845)	(426)	(1,605)
Recreational Programming - Actual Revenues	9,688	10,069	11,228	12,399	13,538	15,702	14,385	15,155
Recreational Programming - Actual Expenditures	20,119	20,531	17,867	26,722	32,311	16,094	11,168	11,099
Difference	(10,431)	(10,462)	(6,639)	(14,323)	(18,773)	(392)	3,217	4,056

**GS CHART 2: Comparison of Tennis Revenues & Expenditures**



**GS CHART 3: Comparison of Rec. Prog. Revenues & Expenditures**



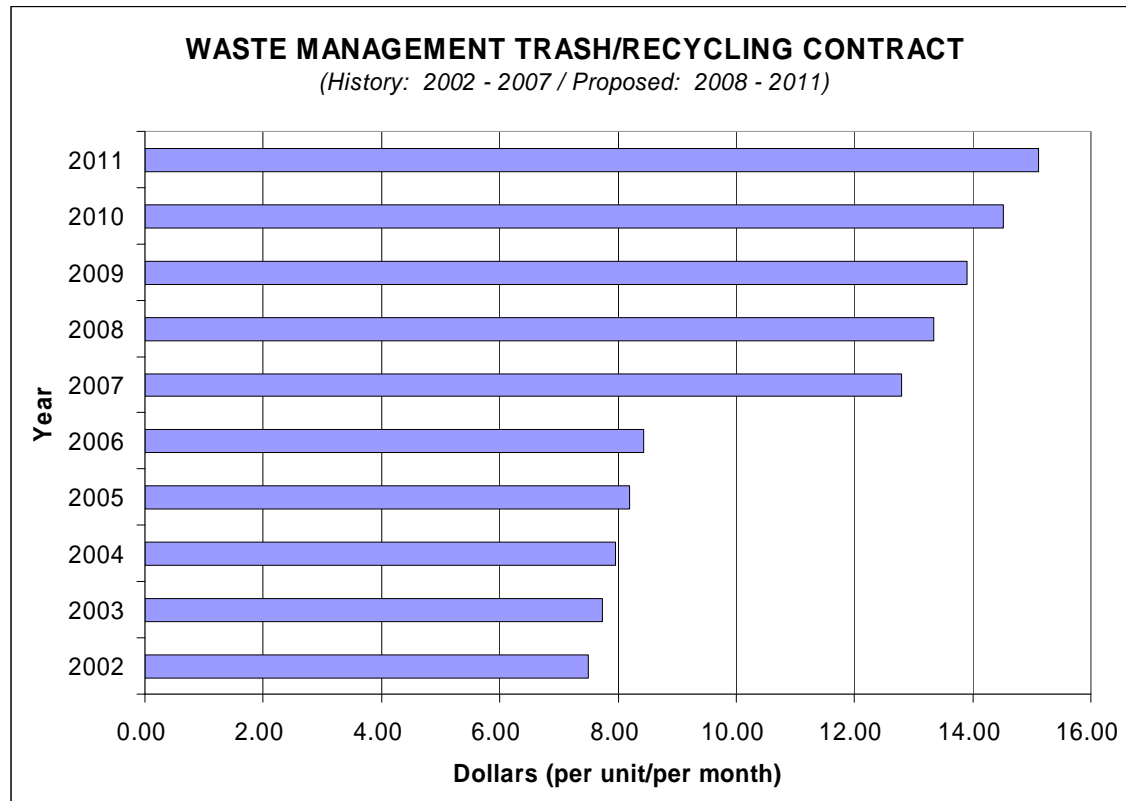
**GS TABLE 6: Trash & Recycling Contract Costs (Waste Management)**

**WASTE MANAGEMENT CONTRACT**

*(does not include administrative costs & tipping fee increment at .50 per unit/per month)*

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Collection Costs (per unit/per month)	7.50	7.73	7.95	8.19	8.44	12.80	13.35	13.91	14.51	15.12
Collection Costs (3,050 units per month)	22,875	23,577	24,248	24,980	25,742	39,040	40,718	42,426	44,256	46,116
Annual Collection Costs (at 3,050 units)	274,500	282,918	290,970	299,754	308,904	468,480	488,610	509,106	531,066	553,392
Rear Yard Surcharge (per unit/per month)	16.00	16.50	16.98	17.50	17.98	30.00	30.00	30.00	30.00	30.00

**GS CHART 4: Illustration of Changes in the Trash & Recycling Contract (Waste Management)**



# PERSONNEL STATISTICS (PS)

## PS TABLE 1: 2008/ Summary of Budgeted Personnel Costs

		2007	% of Total Expenditures	2008	% of Total Expenditures	Pre-Audit	%/Total
		Budget	2007 Budget	Budget	2008 Budget	2007 Actual	07 Expend.
<b>400</b>	<b>Legislative</b>						
01-400-130	Salaries	15,600	0.31%	15,600	0.31%	15,600	0.31%
01-400-150	Fringe Benefits	1,194	0.02%	1,194	0.02%	0	0.00%
01-400-156	Health Insurance	0.00	0.00%	0	0.00%	0	0.00%
	Subtotal - Legislative	<b>16,794</b>	<b>0.34%</b>	<b>16,794</b>	<b>0.33%</b>	<b>15,600</b>	<b>0.31%</b>
<b>401</b>	<b>Administration</b>						
01-401-130	Salaries	172,110	3.43%	178,134	3.54%	172,007	3.43%
01-401-150	Fringe Benefits	10,793	0.22%	10,372	0.21%	10,094	0.20%
01-401-156	Health Insurance	40,034	0.80%	43,343	0.86%	41,083	0.82%
01-401-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-401-161	FICA & Medicare	13,494	0.27%	14,009	0.28%	13,491	0.27%
01-401-183	Overtime	0	0.00%	0	0.00%	0	0.00%
	Subtotal - Administration	<b>236,431</b>	<b>4.72%</b>	<b>245,858</b>	<b>4.88%</b>	<b>236,676</b>	<b>4.72%</b>
<b>403</b>	<b>Tax Collection</b>						
01-401-130	Salary/Real Estate Collection	9,000	0.18%	9,000	0.18%	9,000	0.18%
01-401-150	Fringe Benefits	0	0.00%	0	0.00%	0	0.00%
01-403-161	FICA & Medicare	689	0.01%	689	0.01%	688	0.01%
	Subtotal - Tax Collection	<b>9,689</b>	<b>0.19%</b>	<b>9,689</b>	<b>0.19%</b>	<b>9,688</b>	<b>0.19%</b>
<b>409</b>	<b>Building Maintenance</b>						
01-409-140	Part Time Maintenance Person Salary	9,641	0.19%	11,906	0.24%	11,504	0.23%
01-409-150	Maintenance Person Fringe Benefits	921	0.02%	958	0.02%	926	0.02%
	FICA & Medicare	737	0.01%	911	0.02%	880	0.02%
01-409-191	PT Maintenance - Uniform allowance	100	0.00%	100	0.00%	200	0.00%
	Subtotal - Building Maintenance	<b>11,399</b>	<b>0.23%</b>	<b>13,875</b>	<b>0.28%</b>	<b>13,510</b>	<b>0.27%</b>
<b>410</b>	<b>Police</b>						
01-410-130	Salaries	680,045	13.57%	720,919	14.32%	622,225	12.41%
01-410-131	Police Secretary Salary	41,930	0.84%	44,916	0.89%	43,397	0.87%
01-410-150	Fringe Benefits	90,815	1.81%	91,193	1.81%	82,880	1.65%
01-410-151	Fringe Benefits: Police Secretary	1,468	0.03%	1,457	0.03%	2,801	0.06%
01-410-156	Health Insurance	153,830	3.07%	161,938	3.22%	129,039	2.57%
	Health Insurance: Police Secretary	11,330	0.23%	12,135	0.24%	9,499	0.19%
01-410-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-410-161	FICA & Medicare	63,994	1.28%	67,757	1.35%	56,786	1.13%
	FICA & Medicare: Police Secretary	3,417	0.07%	3,517	0.07%	3,686	0.07%
01-410-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
01-410-183	Overtime	90,000	1.80%	80,000	1.59%	68,473	1.37%
01-410-184	Overtime (special detail)	2,000	0.04%	2,000	0.04%	217	0.00%
01-410-187	Holiday	43,129	0.86%	44,854	0.89%	32,698	0.65%
	Subtotal - Police	<b>1,181,958</b>	<b>23.58%</b>	<b>1,230,686</b>	<b>24.45%</b>	<b>1,051,700</b>	<b>20.98%</b>
<b>413</b>	<b>Joint Communications</b>						
413.130	Salaries Full Time	0	0.00%	0	0.00%	0	0.00%
413.131	Supervisor 40%	0	0.00%	0	0.00%	0	0.00%
413.140	Wages Part Time	0	0.00%	0	0.00%	0	0.00%
413.183	Overtime	0	0.00%	0	0.00%	0	0.00%
413.187	Holiday Pay	0	0.00%	0	0.00%	0	0.00%
413.190	Fringe Benefits	0	0.00%	0	0.00%	0	0.00%
413.191	F.B. Supervisor 40%	0	0.00%	0	0.00%	0	0.00%
	Subtotal - Joint Communications	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>414</b>	<b>Planning &amp; Zoning</b>						
01-414-130							
01-414-140	Contracted Services	28,000	0.56%	12,000	0.24%	31,968	0.64%
01-414-141	Salary Part Time/ZHB Secretary	250	0.00%	0	0.00%	0	0.00%
01-414-150	Fringe Benefits	0	0.00%	966	0.02%	0	0.00%
	Subtotal - Planning & Zoning	<b>28,250</b>	<b>0.56%</b>	<b>12,966</b>	<b>0.26%</b>	<b>31,968</b>	<b>0.64%</b>
<b>419</b>	<b>School Crossing Guards</b>						
01-419-140	Wages - Part Time	42,512	0.85%	43,320	0.86%	41,579	0.83%
01-419-150	Fringe Benefits	4,060	0.08%	3,487	0.07%	3,347	0.07%
	FICA & Medicare	3,252	0.06%	3,314	0.06%	3,036	0.06%
01-419-238	Uniform Purchase	1,000	0.02%	900	0.02%	287	0.01%
	Subtotal - School Crossing Guards	<b>50,824</b>	<b>1.01%</b>	<b>51,021</b>	<b>1.01%</b>	<b>48,249</b>	<b>0.96%</b>

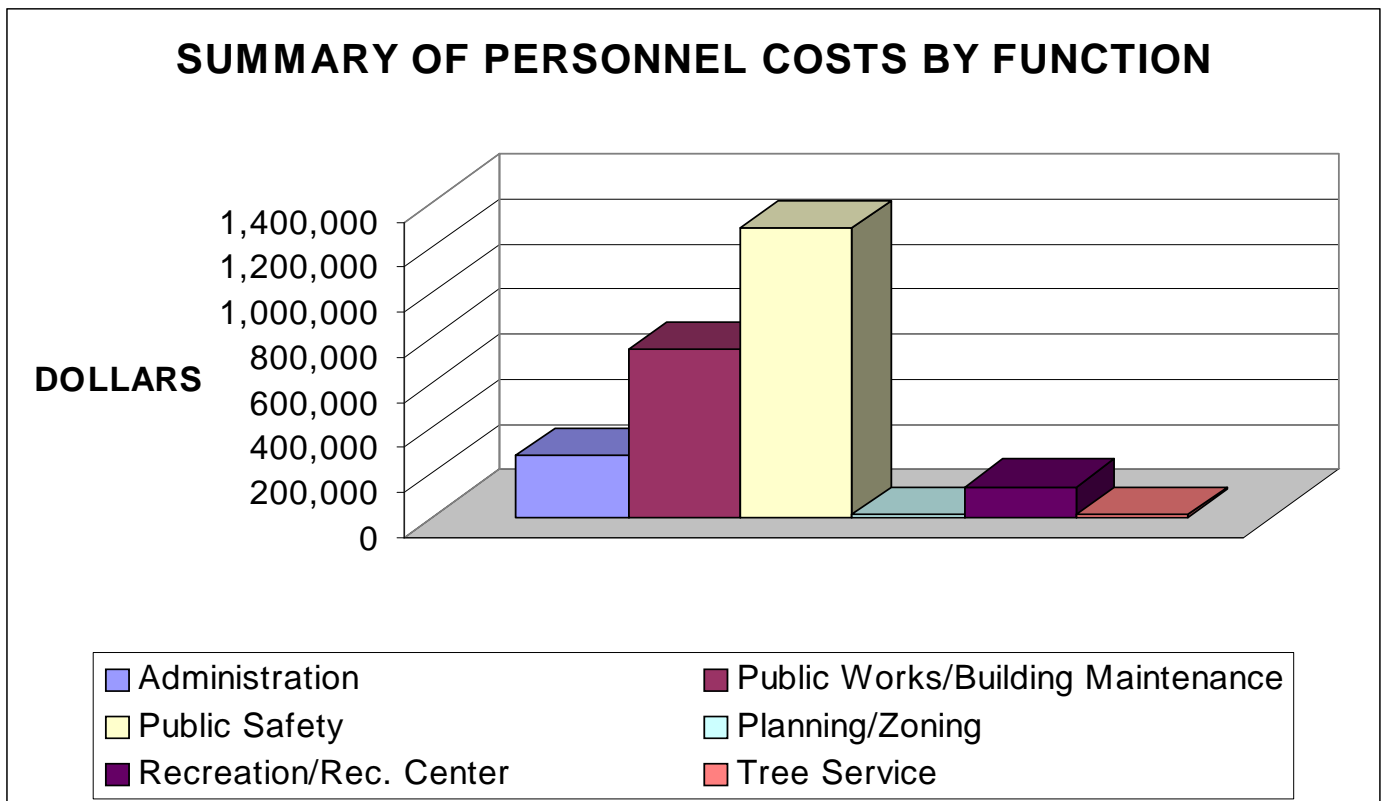
**PS TABLE 1: 2008 Summary of Budgeted Personnel Costs (continued)**

		2007	% of Total Expenditures	2008	% of Total Expenditures	Pre-Audit	%/Total
		Budget	2007 Budget	Budget	2008 Budget	2007 Actual	07 Expend.
<b>430</b>	<b>Public Works</b>						
01-430-130	Salaries Full Time	346,502	6.91%	356,249	7.08%	292,767	5.84%
01-430-140	Wages Part Time	30,000	0.60%	31,000	0.62%	27,358	0.55%
01-430-150	Fringe Benefits	56,579	1.13%	53,701	1.07%	47,457	0.95%
01-430-156	Health Insurance	71,550	1.43%	76,811	1.53%	63,459	1.27%
01-430-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-430-161	FICA & Medicare	31,803	0.63%	32,936	0.65%	28,444	0.57%
01-430-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
01-430-183	Overtime	33,600	0.67%	32,592	0.65%	39,126	0.78%
	Subtotal - Public Works	<b>570,034</b>	<b>11.37%</b>	<b>583,289</b>	<b>11.59%</b>	<b>498,610</b>	<b>9.95%</b>
<b>436</b>	<b>Sewer Maintenance (2006 storm sewer)</b>						
01-436-130	Salaries	36,687	0.73%	43,963	0.87%	35,276	0.70%
01-436-150	Fringe benefits	4,001	0.08%	4,043	0.08%	3,304	0.07%
01-436-156	Health Insurance	4,128	0.08%	9,464	0.19%	4,164	0.08%
01-436-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-436-161	FICA & Medicare	2,822	0.06%	3,363	0.07%	2,839	0.06%
	Subtotal - Sewer Maintenance	<b>47,638</b>	<b>0.95%</b>	<b>60,833</b>	<b>1.21%</b>	<b>45,583</b>	<b>0.91%</b>
<b>451</b>	<b>Recreational Programming</b>						
01-451-140	Wages Assistant Recreation Director	2,625	0.05%	2,200	0.04%	2,565	0.05%
01-451-141	Wages Recreation Program	4,213	0.08%	3,960	0.08%	2,158	0.04%
01-451-150	Fringe Benefits	653	0.01%	557	0.01%	380	0.01%
01-451-156	Health Insurance	0	0.00%	0	0.00%	0	0.00%
01-451-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-451-161	FICA & Medicare	523	0.01%	529	0.01%	361	0.01%
	Subtotal - Recreational Programming	<b>8,014</b>	<b>0.16%</b>	<b>7,246</b>	<b>0.14%</b>	<b>5,464</b>	<b>0.11%</b>
<b>452</b>	<b>Swimming Pool</b>						
	Wages	0	0.00%	0	0.00%	0	0.00%
01-452-140	Wages	63,153	1.26%	72,571	1.44%	71,140	1.42%
01-452-150	Fringe Benefits	6,031	0.12%	5,842	0.12%	5,733	0.11%
01-452-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-452-161	FICA & Medicare	4,752	0.09%	5,552	0.11%	5,462	0.11%
01-452-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
01-452-238	Uniforms	600	0.01%	300	0.01%	451	0.01%
	Subtotal - Swimming Pool	<b>74,536</b>	<b>1.49%</b>	<b>84,265</b>	<b>1.67%</b>	<b>82,787</b>	<b>1.65%</b>
<b>453</b>	<b>Tennis</b>						
01-453-140	Wages	7,539	0.15%	7,740	0.15%	7,421	0.15%
01-453-150	Fringe Benefits	718	0.01%	623	0.01%	597	0.01%
01-453-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-453-161	FICA & Medicare	577	0.01%	592	0.01%	568	0.01%
01-453-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
	Subtotal - Tennis	<b>8,834</b>	<b>0.18%</b>	<b>8,955</b>	<b>0.18%</b>	<b>8,586</b>	<b>0.17%</b>
<b>454</b>	<b>Parks</b>						
01-454-130	Salaries Full Time	49,248	0.98%	50,971	1.01%	47,449	0.95%
01-454-140	Wages Part Time	13,572	0.27%	13,689	0.27%	10,473	0.21%
01-454-150	Fringe Benefits	7,687	0.15%	6,854	0.14%	6,713	0.13%
01-454-156	Health Insurance	12,245	0.24%	13,114	0.26%	12,323	0.25%
01-454-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-454-161	FICA & Medicare	4,905	0.10%	5,028	0.10%	4,516	0.09%
01-454-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
	Subtotal - Parks	<b>87,657</b>	<b>1.75%</b>	<b>89,656</b>	<b>1.78%</b>	<b>81,474</b>	<b>1.63%</b>
<b>459</b>	<b>Recreational Center (Greensburg Pike)</b>						
01-459-130	Marketing & Events Director Wages/Commission	28,040	0.56%	31,140	0.62%	30,443	0.61%
01-459-140	Wages Part Time	800	0.02%	500	0.01%	630	0.01%
01-459-150	Fringe Benefits - PT Wages & Market. Spec.	2,153	0.04%	316	0.01%	2,495	0.05%
01-459-160	Pension Contributions	0	0.00%	0	0.00%	0	0.00%
01-459-161	FICA & Medicare	2,206	0.04%	2,420	0.05%	2,288	0.05%
01-459-162	Unemployment comp	0	0.00%	0	0.00%	0	0.00%
	Subtotal - Recreational Center	<b>33,199</b>	<b>0.66%</b>	<b>34,376</b>	<b>0.68%</b>	<b>35,856</b>	<b>0.72%</b>
<b>455</b>	<b>Tree Service</b>						
01-455-140	Wages	12,172	0.24%	12,530	0.25%	10,504	0.21%
01-455-150	Fringe Benefits	1,162	0.02%	1,009	0.02%	845	0.02%
	FICA & Medicare	931	0.02%	959	0.02%	872	0.02%
	Subtotal - Tree Service	<b>14,265</b>	<b>0.28%</b>	<b>14,498</b>	<b>0.29%</b>	<b>12,222</b>	<b>0.24%</b>
	<b>TOTAL - PERSONNEL COSTS</b>	<b>\$2,379,522</b>	<b>47.47%</b>	<b>\$2,464,008</b>	<b>48.95%</b>	<b>\$2,177,974</b>	<b>43.45%</b>

**PS TABLE 2: Summary of Budgeted Personnel Costs by Function**

	2007 Budget	% of Total Expenditures 2007 Budget	2008 Budget	% of Total Expenditures 2008 Budget
Administration	262,914	5.25%	272,341	5.41%
Public Works/Building Maintenance/Parks	716,728	14.30%	747,653	14.85%
Public Safety	1,232,782	24.60%	1,281,707	25.46%
Planning/Zoning	28,250	0.56%	12,966	0.26%
Recreation/Rec. Center	124,583	2.49%	134,843	2.68%
Tree Service	14,265	0.28%	14,498	0.29%
<b>TOTAL (by function)</b>	<b>\$2,379,522</b>	<b>47.47%</b>	<b>\$2,464,008</b>	<b>48.95%</b>

**PS CHART 1: 2008 Personnel Costs by Function**



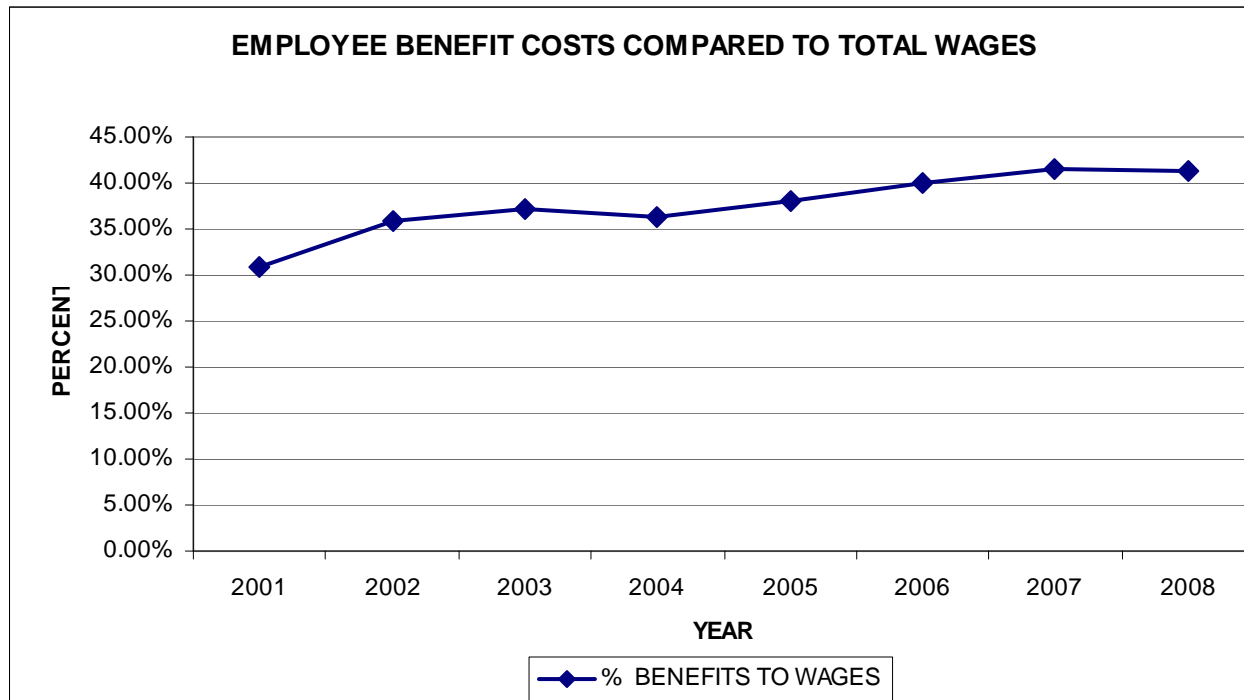
**PS TABLE 3: Total Budgeted Personnel Costs**

**TOTAL BUDGETED PERSONNEL COSTS (from annual budget documents)**

(Full Personnel Costs: includes salaries, fringes & overtime budgeted)

	2001	2002	2003	2004	2005	2006	2007	2008
Full Personnel Costs Budgeted	1,806,876	1,944,374	2,105,106	2,245,532	2,350,943	2,518,945	2,379,522	2,464,008
Fringe Benefits Budgeted	411,390	491,787	546,689	574,582	620,373	681,851	660,283	687,107
Full Time Salaries	1,078,408	1,092,846	1,165,810	1,270,085	1,340,633	1,415,444	1,354,562	1,426,292
Part Time Salaries	256,078	279,341	309,107	308,665	289,537	292,770	239,077	236,016
Total: All Salaries	1,334,486	1,372,187	1,474,917	1,578,750	1,630,170	1,708,214	1,593,639	1,662,308
Benefit Costs as Percentage of Total Salaries	30.83%	35.84%	37.07%	36.39%	38.06%	39.92%	41.43%	41.33%

**PS CHART 2: Employee Benefit Costs Compared to Total Wages**



**PS TABLE 4: Medical, Dental & Vision Benefit Monthly Costs – 1999 to 2008**

**HISTORY OF MONTHLY MEDICAL - DENTAL & VISION BENEFITS**

Select Blue Point of Service - High Option Dental - Vision Benefits of America

(monthly cost per employee)	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		
	1999	2000	Prev. Year	2001	Prev. Year	2002	Prev. Year	2003	Prev. Year	2004	Prev. Year	2005	Prev. Year	2006	Prev. Year	2007	Prev. Year	2008	Prev. Year
Single	200.26	204.77	2.25%	238.47	16.46%	284.97	19.50%	334.28	17.30%	363.48	8.74%	372.88	2.59%	374.62	0.47%	351.15	-6.27%	373.46	6.35%
Husband/Wife	525.24	537.63	2.36%	629.70	17.13%	847.09	34.52%	889.84	5.05%	986.17	10.83%	1,010.59	2.48%	1,015.90	0.53%	951.37	-6.35%	1,011.23	6.29%
Parent/Children	474.89	487.28	2.61%	573.58	17.71%	688.46	20.03%	807.53	17.30%	797.52	-1.24%	769.72	-3.49%	796.76	3.51%	722.83	-9.28%	766.60	6.06%
Family	549.90	562.29	2.25%	709.04	26.10%	952.67	34.36%	1,004.17	5.41%	1,079.23	7.47%	1,090.89	1.08%	1,097.95	0.65%	1,027.55	-6.41%	1,092.77	6.35%

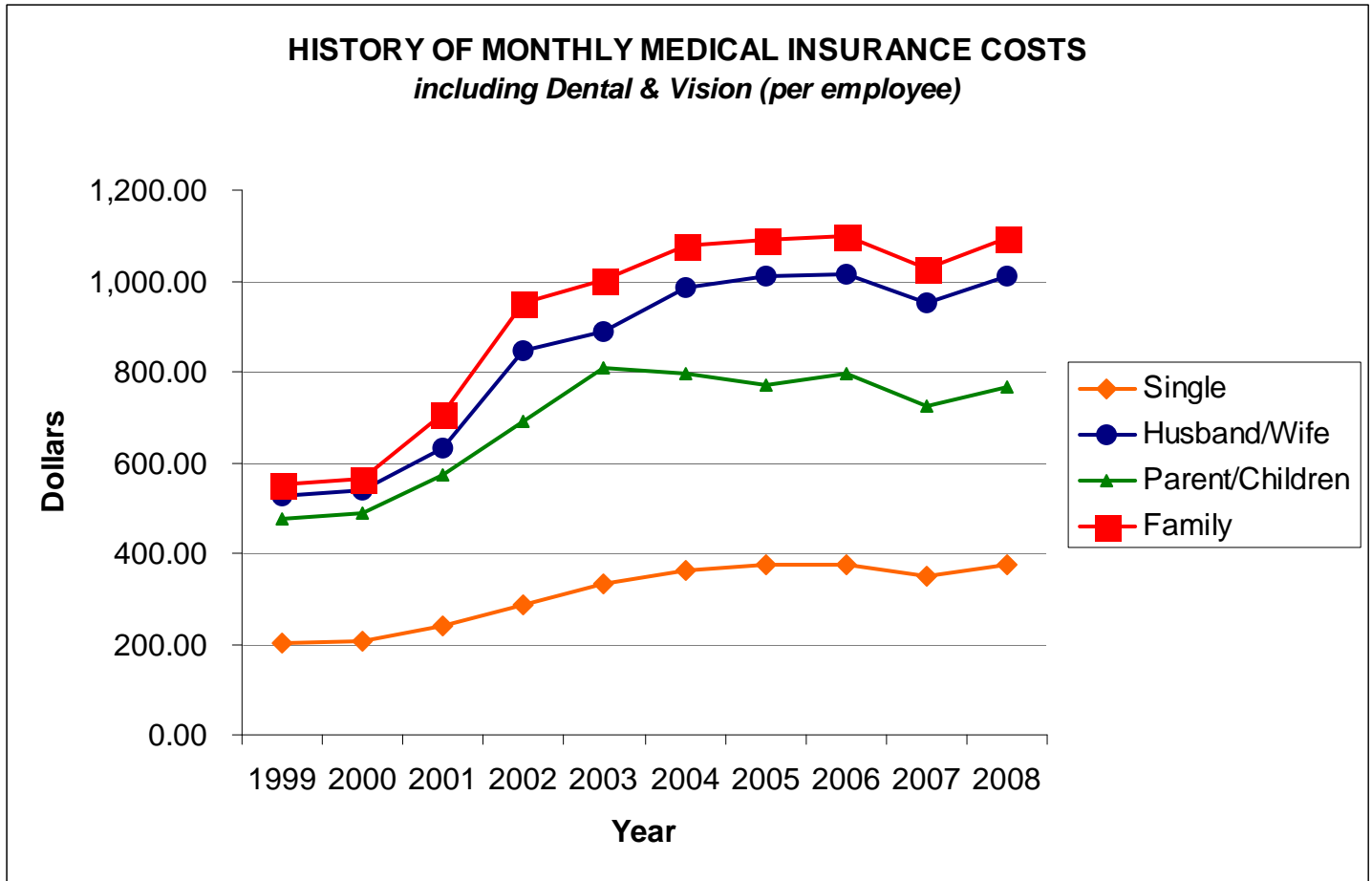
**PS TABLE 5: Medical, Dental & Vision Benefit Annual Costs – 1999 to 2008**

**HISTORY OF ANNUAL MEDICAL - DENTAL & VISION BENEFITS**

Select Blue Point of Service - High Option Dental - Vision Benefits of America

(Annual cost per employee)	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		
	1999	2000	Prev. Year	2001	Prev. Year	2002	Prev. Year	2003	Prev. Year	2004	Prev. Year	2005	Prev. Year	2006	Prev. Year	2007	Prev. Year	2008	Prev. Year
Single	2,403.12	2,457.24	2.25%	2,861.64	16.46%	3,419.64	19.50%	4,011.36	17.30%	4,361.76	8.74%	4,474.56	2.59%	4,495.44	0.47%	4,213.80	-6.27%	4,481.52	6.35%
Husband/Wife	6,302.88	6,451.56	2.36%	7,556.40	17.13%	10,165.08	34.52%	10,678.08	5.05%	11,834.04	10.83%	12,127.08	2.48%	12,190.80	0.53%	11,416.44	-6.35%	12,134.76	6.29%
Parent/Children	5,698.68	5,847.36	2.61%	6,882.96	17.71%	8,261.52	20.03%	9,690.36	17.30%	9,570.24	-1.24%	9,236.64	-3.49%	9,561.12	3.51%	8,673.96	-9.28%	9,199.20	6.06%
Family	6,598.80	6,747.48	2.25%	8,508.48	26.10%	11,432.04	34.36%	12,050.04	5.41%	12,950.76	7.47%	13,090.68	1.08%	13,175.40	0.65%	12,330.60	-6.41%	13,113.24	6.35%

**PS CHART 3: History of Monthly Medical, Dental & Vision Benefit Costs**



**PS TABLE 6: Comparison of Monthly Medical, Dental & Vision Benefit Costs – 1999 to 2008**

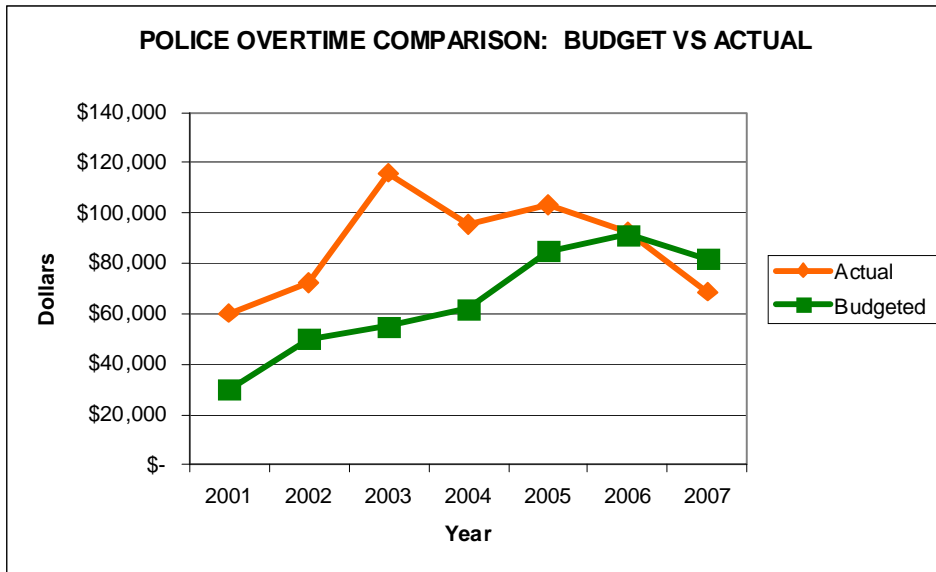
MONTHLY COSTS	10 Year Comparison - 1999 to 2008		
	2008	% Change	1999
SINGLE	373.46	86.49%	200.26
HUSBAND/WIFE	1,011.23	92.53%	525.24
PARENT/CHILDREN	766.60	61.43%	474.89
FAMILY	1,092.77	98.72%	549.90
Average	811.02	85.34%	437.57

**PS TABLE 7: Police/Public Works Overtime Summary – 1998 to 2007**

**Overtime (unaudited)**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police (actual)	\$ 28,029	\$ 49,562	\$ 84,715	\$ 60,178	\$ 72,247	\$ 115,903	\$ 95,587	\$ 103,188	\$ 92,251	\$ 68,690
Police (budgeted)	\$ 36,000	\$ 36,000	\$ 30,000	\$ 30,000	\$ 50,000	\$ 55,000	\$ 62,000	\$ 85,000	\$ 91,400	\$ 82,000
Difference - Actual - Budgeted	\$ (7,971)	\$ 13,562	\$ 54,715	\$ 30,178	\$ 22,247	\$ 60,903	\$ 33,587	\$ 18,188	\$ 851	\$ (13,310)
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Public Works (actual)	\$ 23,260	\$ 41,432	\$ 27,109	\$ 20,583	\$ 23,486	\$ 40,290	\$ 35,086	\$ 36,953	\$ 40,954	\$ 39,126
Public Works (budgeted)	\$ 22,000	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,000	\$ 24,000	\$ 26,000	\$ 32,000	\$ 33,280	\$ 32,592
Difference - Actual - Budgeted	\$ 1,260	\$ 18,432	\$ 4,109	\$ (4,417)	\$ (1,514)	\$ 16,290	\$ 9,086	\$ 4,953	\$ 7,674	\$ 6,534

**PS CHART 4: Police Overtime Comparison**



**PS CHART 5: Public Works Overtime Comparison**

