

# FIVE-YEAR PROJECTION

## TOWNSHIP OF UPPER ST. CLAIR ALL TOWNSHIP FUNDS



	2009	2010	2011	2012	2013
<b>Revenues</b>					
Real Estate Tax (1%)	\$ 5,576,771	\$ 5,632,539	\$ 5,688,864	\$ 5,745,753	\$ 5,803,210
Earned Income Tax (3%)	7,370,000	7,591,100	7,818,833	8,053,398	8,295,000
Real Estate Transfer Tax (1.25%)	900,000	911,250	922,641	934,174	945,851
Local Option Sales Tax (2.5%)	310,000	317,750	325,694	333,836	342,182
Local Services Tax (.5%)	300,000	301,500	303,008	304,523	306,045
Sewer User Fees (estimates)	4,310,922	4,526,468	4,979,115	5,352,549	5,620,176
Other Revenue (3%)	3,520,012	3,625,612	3,734,381	3,846,412	3,961,805
CRC Revenue (estimates)	1,787,137	2,328,750	2,410,256	2,494,615	2,581,927
Fund Balance (estimate-2008)	1,055,222	-	-	-	-
Future Revenue Increases/Expenditure Reductions		502,271	425,103	392,590	419,840
<b>Total Revenues</b>	<b>\$25,130,064</b>	<b>\$25,737,240</b>	<b>\$26,607,894</b>	<b>\$27,457,848</b>	<b>\$28,276,036</b>
<b>Expenditures</b>					
General Government (3.5%)	\$1,676,466	\$1,735,142	\$1,795,872	\$1,858,728	\$1,923,783
Public Safety (3%-2.5%)	4,639,011	4,778,181	4,897,636	5,020,077	5,145,579
Community Development (3.5%)	675,433	699,073	723,541	748,865	775,075
Public Works (3.5%)	5,268,299	5,452,689	5,643,534	5,841,057	6,045,494
ALCOSAN Payments (estimates)	2,312,113	2,427,719	2,451,996	2,635,896	2,767,690
Refuse Collection (3.5%)	1,128,725	1,168,230	1,209,118	1,251,438	1,295,238
Annual Street Program (estimates)	879,500	950,000	1,000,000	1,000,000	1,000,000
Regular Capital Improvements-(estimates)	984,000	650,000	650,000	700,000	750,000
Recreation (3.5%)	1,094,311	1,132,612	1,172,253	1,213,282	1,255,747
Library (3.5%)	1,072,312	1,109,843	1,148,687	1,188,891	1,230,503
Debt Service (actual & estimates)	1,258,762	1,260,000	1,260,000	1,260,000	1,260,000
Debt Service-CRC (actual & estimates)	1,150,297	1,150,000	1,150,000	1,150,000	1,150,000
Debt Service-Consent Order (actual & estimates)	895,420	895,000	895,000	895,000	895,000
OPEB Allocation	-	-	200,000	200,000	200,000
CRC Operation Costs(actual & estimates)	2,095,415	2,298,750	2,360,256	2,444,615	2,531,927
CRC Capital Costs (estimates)	-	30,000	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>\$25,130,064</b>	<b>\$25,737,240</b>	<b>\$26,607,894</b>	<b>\$27,457,848</b>	<b>\$28,276,036</b>

### REVENUE ASSUMPTIONS FOR 2009-2013

- Current real estate taxes at 3.40 mills with future collections based on a rate of increase at 1.0% annually. The rate of increase has been based on the last two years assessment growth.
- Earned income taxes are projected at a 3.0% growth rate and the growth rate is based on last 5 years of collection patterns.
- Real estate transfer taxes are projected at a 1.25% growth rate and the rate is based on current housing market conditions.
- Local option sales taxes (RAD) are projected at a 2.5% growth rate and the growth rate is based on last 10 years of collection patterns.
- Local services taxes are projected at a .5% growth rate.
- Sewer user fees have been estimated based on the ALCOSAN plan for rate changes.
- Other revenue is projected to grow at 3.0% and the growth rate is based on last 10 years of collection patterns.
- Community Recreation Center Revenue is based on the Fee Task Force study and an assumed growth rate of 3.5%.

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**REVENUE ASSUMPTIONS FOR 2009-2013 (Continued)**

- Fund Balance-The 2009 Budget projects this amount to be spent from the 2008 Township Fund Balances. This will still leave the Township Fund Balance within a range to maintain its favorable bond rating.
- Future Revenue Increases/Expenditure Reductions-For 2010 to 2013 this is the amount needed to balance each year's budget either through raising of taxes and other revenue sources or expenditure reductions. This area has been shaded on the worksheet.

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**EXPENDITURE ASSUMPTIONS FOR 2009-2013**

- General Government expenditures are projected to grow at a rate of 3.5% based on the last five years data.
- Public Safety expenditures are projected to grow at rate of 3.0% in 2010 and grow at a rate of 2.5% in 2011 through 2013 based on the recent arbitration and assumption that there will be retirements of certain police officers after 2010.
- Community Development expenditures are projected to grow at a rate of 3.5% based on the last five years data.
- Public Works expenditures are projected to grow at a rate of 3.5% based on the last five years data.
- ALCOSAN expenditures have been based ALCOSAN's projections for its increased spending for the EPA Consent Order.
- Refuse collection expenditures have been projected on increases that have been seen in recent bidding processes for these services plus an inflation rate of 3.5%.
- Annual Street Program expenditures are projected based on revised estimates per the Public Works Department.
- Regular Capital Improvements are projected based scaled down version of equipment needs for Township Departments as shown in the Township's Five Year Capital Improvement Plan for 2009-2013.
- Recreation expenditures are projected to grow at a rate of 3.5% based on the last five years data.
- Library expenditures are projected to grow at a rate of 3.5% based on the last five years data.
- Debt Service payments (actual schedule) include the scheduled payments of the portion of the 2003 Bond Issue that was not refunded, the 2006 Bond Issue, and the 2007 Bond Issue.
- The Debt Service-is based on actual payments on variable bonds.
- The Debt Service-Consent Order (actual & study) is based on the actual debt service schedules of the Sanitary Sewer portion of the 2007 Bond Issue and the Sanitary Sewer portion of the estimated debt service in the proposed 2008 Bond Issue.
- Other Post Employment Benefits (OPEB) is based on an actuarial study from Mockenhaupt Associates with no growth rate.
- CRC Operation & Capital Costs are based on the Ballard King & Fee Task Force studies with a growth rate of 3.5% after 2009.