

		Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014
Legislative	SS	\$ 1,628.00	\$ 1,653.00	\$ 1,591.00	\$ 1,645.00	\$ 1,677.00	\$ 1,658.00	\$ 1,677.00
Manager	MERS	\$ 11,964.00	\$ 12,858.00	\$ 13,546.00	\$ 13,703.00	\$ 15,019.00	\$ 15,006.00	\$ 13,609.00
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,269.00
	SS	\$ 8,956.00	\$ 9,320.00	\$ 9,500.00	\$ 9,215.00	\$ 9,670.00	\$ 9,796.00	\$ 10,322.00
Finance	MERS	\$ 601.00	\$ 1,144.00	\$ 1,551.00	\$ 2,151.00	\$ 2,779.00	\$ 2,535.00	\$ 6,846.00
	ICMA	\$ 7,362.00	\$ 7,643.00	\$ 7,796.00	\$ 7,502.00	\$ 7,952.00	\$ 8,036.00	\$ 2,559.00
	SS	\$ 7,876.00	\$ 8,053.00	\$ 7,237.00	\$ 7,043.00	\$ 7,554.00	\$ 7,387.00	\$ 7,636.00
Clerk	MERS	\$ 1,516.00	\$ 2,876.00	\$ 3,885.00	\$ 5,427.00	\$ 6,605.00	\$ 6,559.00	\$ 8,037.00
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ss	\$ 5,912.00	\$ 6,200.00	\$ 6,306.00	\$ 6,208.00	\$ 6,541.00	\$ 6,824.00	\$ 7,238.00
Assessor	MERS	\$ 677.00	\$ 1,329.00	\$ 1,746.00	\$ 155.00	\$ -	\$ -	\$ 391.00
	ICMA	\$ 6,744.00	\$ 7,001.00	\$ 7,141.00	\$ 6,872.00	\$ 7,284.00	\$ 7,361.00	\$ 6,890.00
	SS	\$ 7,217.00	\$ 7,124.00	\$ 7,180.00	\$ 4,530.00	\$ 4,513.00	\$ 4,566.00	\$ 4,644.00
Deveolpment	MERS	\$ 2,681.00	\$ 5,004.00	\$ 6,669.00	\$ 9,244.00	\$ 11,034.00	\$ 11,077.00	\$ 11,377.00
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 11,266.00	\$ 11,590.00	\$ 11,964.00	\$ 11,947.00	\$ 12,901.00	\$ 12,782.00	\$ 10,336.00
Building	MERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	MERS	\$ 13,606.00	\$ 6,498.00	\$ 12,967.00	\$ 66,938.00	\$ 61,245.00	\$ 30,685.00	\$ 49,145.00
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 5,005.00	\$ 3,769.00	\$ 3,973.00	\$ 1,250.00	\$ 1,181.00	\$ 728.00	\$ 827.00
Fire/EMS	MERS	\$ 41,686.00	\$ 52,382.00	\$ 60,510.00	\$ 58,949.00	\$ 49,959.00	\$ 57,660.00	\$ 80,429.00
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 719.00	\$ 709.00	\$ 723.00	\$ 188.00	\$ 404.00	\$ 330.00	\$ 431.00
PW	MERS	\$ 1,120.00	\$ 2,130.00	\$ 2,888.00	\$ 18,975.00	\$ 23,443.00	\$ 4,376.00	\$ 976.00
	ICMA	\$ 2,637.00	\$ 2,697.00	\$ 2,522.00	\$ 2,672.00	\$ 2,889.00	\$ 2,833.00	\$ 2,649.00
	SS	\$ 32,712.00	\$ 35,958.00	\$ 31,482.00	\$ 31,088.00	\$ 31,645.00	\$ 32,470.00	\$ 29,013.00
Admin	MERS	\$ 613.00	\$ 1,157.00	\$ 1,539.00	\$ 2,156.00	\$ 2,698.00	\$ 4,193.00	\$ -
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,344.00
	SS	\$ 2,374.00	\$ 2,485.00	\$ 2,480.00	\$ 2,391.00	\$ 2,502.00	\$ 4,229.00	\$ 7,466.00
WWTP	MERS	\$ -	\$ -	\$ -	\$ 4,421.00	\$ 3,629.00	\$ -	\$ -

	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 5,263.00	\$ 4,303.00	\$ 5,308.00	\$ 5,657.00	\$ 4,143.00	\$ 5,811.00	\$ 11,915.00
Sewer	MERS	\$ 2,855.00	\$ 3,824.00	\$ 3,058.00	\$ 9,477.00	\$ 7,258.00	\$ -	\$ -
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 14,928.00	\$ 14,863.00	\$ 14,752.00	\$ 10,402.00	\$ 10,821.00	\$ 11,962.00	\$ 6,437.00
Water	MERS	\$ -	\$ -	\$ -	\$ 7,083.00	\$ 5,444.00	\$ -	\$ -
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 7,424.00	\$ 8,230.00	\$ 8,584.00	\$ 8,142.00	\$ 8,639.00	\$ 9,076.00	\$ 9,456.00
Parks	MERS	\$ -	\$ -	\$ -	\$ 3,407.00	\$ 4,069.00	\$ -	\$ -
	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SS	\$ 10,981.00	\$ 9,462.00	\$ 7,580.00	\$ 6,845.00	\$ 7,331.00	\$ 7,593.00	\$ 8,433.00

Unfunded Li

		107%	102.10%	104.50%	103.80%	100.30%	98.30%	94.30%
City Wide	MERS	\$ 77,319.00	\$ 89,202.00	\$ 108,359.00	\$ 202,086.00	\$ 193,182.00	\$ 132,091.00	\$ 170,810.00
City Wide	ICMA	\$ 16,743.00	\$ 17,341.00	\$ 17,459.00	\$ 17,046.00	\$ 18,125.00	\$ 18,230.00	\$ 25,711.00
City Wide	SS	\$ 120,633.00	\$ 122,066.00	\$ 117,069.00	\$ 104,906.00	\$ 107,845.00	\$ 113,554.00	\$ 114,154.00
	Total	\$ 214,695.00	\$ 228,609.00	\$ 242,887.00	\$ 324,038.00	\$ 319,152.00	\$ 263,875.00	\$ 310,675.00

2009-2010 budget reflected the Fy2006 saved the City significant money. DB contributions averaged \$137,000 from 2003 to 2005. With MERS, the average contribution has been \$49,000 - resulting in an annual savings of about \$88,000. The City should consider increasing employee contributions in the future.

2010-2011 budget reflects annual average City contribution to MERS of \$75,000. Consider increasing employee contributions in future years.

2013-2014 budget "percentage (of retirement funding) has gradually declined over time, as expected actuarially, and also because of recent market performance despite contracting Assessing, not filling the Development position or Building Inspector position - cost is rising at an alarming level

Actual 2015	Projected 2015-2016	Proposed 2016-2017	Future Projected 2018	Future Projected 2019	Future Projected 2020	2008-2016	2016-2020
\$ 1,677.00	\$ 1,677.00	\$ 1,677.00	\$ 1,677.00	\$ 1,711.00	\$ 1,711.00		
\$ 9,331.00	\$ 10,400.00	\$ 14,931.00	\$ 16,900.00	\$ 19,500.00	\$ 22,400.00	\$ 115,436.00	\$ 73,731.00
\$ 9,661.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,930.00	
\$ 15,414.00	\$ 7,200.00	\$ 9,800.00	\$ 9,740.00	\$ 10,010.00	\$ 10,200.00		
\$ 9,274.00	\$ 13,100.00	\$ 16,916.00	\$ 19,000.00	\$ 21,900.00	\$ 25,100.00	\$ 39,981.00	\$ 82,916.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,850.00	
\$ 7,678.00	\$ 9,200.00	\$ 10,744.00	\$ 10,730.00	\$ 11,140.00	\$ 11,420.00		
\$ 8,725.00	\$ 10,800.00	\$ 12,278.00	\$ 13,900.00	\$ 16,000.00	\$ 18,400.00	\$ 54,430.00	\$ 60,578.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 7,319.00	\$ 7,700.00	\$ 7,985.00	\$ 7,990.00	\$ 8,240.00	\$ 8,330.00		
\$ 4,030.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,328.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,293.00	
\$ 5,553.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -		
\$ 8,787.00	\$ -	\$ 5,791.00	\$ 6,500.00	\$ 7,500.00	\$ 8,600.00	\$ 65,873.00	\$ 28,391.00
\$ -	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,300.00	
\$ 7,265.00	\$ -	\$ 3,972.00	\$ 3,740.00	\$ 3,900.00	\$ 4,080.00		
\$ -	\$ -	\$ 2,116.00	\$ 2,400.00	\$ 2,800.00	\$ 3,200.00	\$ -	\$ 10,516.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ 3,026.00	\$ 3,010.00	\$ 3,140.00	\$ 3,290.00		
\$ 58,111.00	\$ 7,130.00	\$ 88,809.00	\$ 100,300.00	\$ 115,600.00	\$ 132,700.00	\$ 306,325.00	\$ 437,409.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 1,390.00	\$ 1,180.00	\$ 1,205.00	\$ 2,790.00	\$ 2,820.00	\$ 2,850.00		
\$ 92,346.00	\$ 100,400.00	\$ 106,959.00	\$ 120,800.00	\$ 139,300.00	\$ 159,900.00	\$ 594,321.00	\$ 526,959.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 468.00	\$ 310.00	\$ 310.00	\$ 310.00	\$ 310.00	\$ 301.00		
\$ 7,593.00	\$ 11,000.00	\$ 23,702.00	\$ 26,800.00	\$ 30,900.00	\$ 35,500.00	\$ 72,501.00	\$ 116,902.00
\$ 2,842.00	\$ 2,922.00	\$ 3,966.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 24,663.00	
\$ 36,320.00	\$ 39,000.00	\$ 38,468.00	\$ 39,480.00	\$ 40,190.00	\$ 40,910.00		
\$ 3,218.00	\$ 10,000.00	\$ 11,519.00	\$ 13,000.00	\$ 15,000.00	\$ 17,200.00	\$ 25,574.00	\$ 56,719.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,344.00	
\$ 2,677.00	\$ 5,800.00	\$ 7,122.00	\$ 7,330.00	\$ 7,600.00	\$ 7,740.00		
\$ -	\$ 2,500.00	\$ 4,401.00	\$ 5,000.00	\$ 5,800.00	\$ 6,700.00	\$ 10,550.00	\$ 21,901.00

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 11,024.00	\$ 8,700.00	\$ 7,818.00	\$ 8,740.00	\$ 8,890.00	\$ 9,050.00		
\$ -	\$ -	\$ 1,751.00	\$ 2,000.00	\$ 2,300.00	\$ 2,600.00	\$ 26,472.00	\$ 8,651.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,774.00	\$ 3,900.00	\$ 5,790.00	\$ 5,770.00	\$ 5,880.00	\$ 6,000.00		
\$ 998.20	\$ 3,900.00	\$ 6,648.00	\$ 7,500.00	\$ 8,600.00	\$ 9,900.00	\$ 17,425.20	\$ 32,648.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 10,270.00	\$ 9,400.00	\$ 8,796.00	\$ 9,800.00	\$ 9,990.00	\$ 10,170.00		
\$ -	\$ -	\$ 1,751.00	\$ 2,000.00	\$ 2,300.00	\$ 2,600.00	\$ 7,476.00	\$ 8,651.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,219.00	\$ 9,000.00	\$ 8,996.00	\$ 8,970.00	\$ 9,110.00	\$ 9,260.00		

\$ 1,333,260.00

94.30%

92.30%

\$ 202,413.20	\$ 169,230.00	\$ 297,572.00	\$ 336,100.00	\$ 387,500.00	\$ 444,800.00	\$ 1,344,692.20	\$ 1,465,972.00
\$ 12,503.00	\$ 4,222.00	\$ 3,966.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 147,380.00	\$ 12,966.00
\$ 117,371.00	\$ 101,540.00	\$ 114,032.00	\$ 118,400.00	\$ 121,220.00	\$ 123,601.00		

\$ 332,287.20 \$ 274,992.00 \$ 415,570.00 \$ 457,500.00 \$ 511,720.00 \$ 571,401.00

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