

# **Town of Deerpark**

**Orange County, New York**

## **Fiscal Improvement Plan**

**And**

**Three Year Projection**

**2012 – 2014**

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## **TOWN OF DEERPARK 2012 - 2014 MULTIYEAR PLAN**

### **OVERVIEW OF MULTIYEAR PLANNING**

Multiyear planning is a concept recommended and endorsed by the New York State Comptroller's Office. It can be a vital tool for any local government and our Town Board believes that multiyear planning will be especially useful to our town since it has been struggling with difficult financial conditions over the last several years. Multiyear planning allows decision makers to set long term priorities and move toward goals rather than making choices based upon only the needs and politics of the moment. This is of the utmost importance when resources are limited, as they are now in our town. This plan will help our residents and elected government officials see the impact of their fiscal decisions over time. Officials can then decide what program funding choices to make, in advance, avoiding sudden tax increases or dramatic budget cuts. Multiyear planning is also particularly helpful in identifying one aspect of fiscal stress that affects many of New York's local governments regardless of their apparent current fiscal health, that being the structural imbalances between revenues and expenditures. Studies show expenditures have grown, on average, at nearly twice the rate of inflation primarily fueled by increased wages and salaries, healthcare costs and other employee benefits, while revenues have grown more slowly or even declined, particularly in recent years. This very pattern has presented even more so, in upstate communities, struggling with stagnant property values, declining populations and troubled economies. Without multiyear planning, history has shown fiscally stressed communities sometimes have tried to limp along from year to year. These communities have often spent down reserve funds or used various one time revenues to keep afloat, which becomes dangerous to future budgets when these onetime revenue sources or reserve funds are unavailable. As local governments ranging from the size of New York City to small Villages have discovered, putting off painful decisions does not make problems disappear, in fact, it only makes matters worse. Financial problems that have remained hidden for years have a way of emerging suddenly as full blown financial crises. The Deerpark Town Board of today believes that instituting a multiyear planning program for our local government will help elected officials, now, and in the future, make important decisions and see the impact of their fiscal decisions over time. Thus, allowing them to make important choices based on prudent information while trying to avoid sudden tax increases or dramatic budget cuts in services to the residents of our town. Taking all of this under advisement, the present Town of Deerpark Town Board in 2010 passed a mandatory resolution requiring a multiyear plan be prepared and released yearly by every Town Board hereafter.

## **MULTI YEAR FINANCIAL PLANNING DEFINED**

A multiyear financial plan projects revenues and expenditures for several years into the future. Unlike a multiyear budget, it does not authorize expenditures. Instead, it illustrates what will happen to a government's ability to pay for and provide services given a particular set of policy and economic assumptions. These projections help local elected officials assess expenditure commitments, revenue needs, fiscal risks, and the affordability of new services and capital investments.

## **AN OVERVIEW OF DEERPARK**

The Town of Deerpark is the most western, and geographically, the second largest town in Orange County. The southwest town line touches the border of Pennsylvania marked by the Delaware River. The western and northern town lines border Sullivan County, New York. The Neversink and Mongaup rivers flow through various areas of the Town. The City of Port Jervis is located in the southern corner of the Town. The Town of Deerpark is one of the most rural towns in Orange County with an estimated population of over 8,400 and is comprised of over 2,600 households with over 2,100 families residing in the Town. The median income for a household in the Town was approximately \$45,000.00 and the median income for a family is approximately \$49,000.00. Local town government provides numerous services: highway maintenance, police protection, planning and zoning boards, building and safety inspections, lighting, and culture and recreation. Of those basic services, highway maintenance and police protection account for over sixty percent of the Town expenditures. There are two fire districts and one fire protection district within the Town. However, under New York State Law, town government has virtually no control over the costs of these fire protection services.

## **DEERPARK'S CURRENT FISCAL CONDITION AND THE DEFICIT**

A review of the Town of Deerpark's unaudited financial statements as well as a review of additional information from the fiscal year ending December 31, 2008, revealed that there was a combined accumulated deficit of approximately \$859,988.00 in the general and highway fund at the end of December 2008. An accounting by the town, and confirmation by the Office of the New York State Comptroller, revealed the following:

- The Town anticipated funding of \$297,500.00 from the Federal Emergency Management Agency as a result of a flood in April 2005. The Town spent approximately \$333,000.00 for the project but did not complete it within the established time frame, thus, resulting in the loss of this funding.

- Furthermore, the Town's adopted budget for the fiscal year ending in December 2008 improperly included approximately \$600,000.00 of non-existent reserve fund balance and approximately \$212,999.00 of overestimated revenues. Elected officials in office during the time that these budgeting problems arose worked to reduce the Town's budget by over \$333,000.00. Despite those modifications, the Town general and highway funds experienced operating losses of over \$556,129.00.

As a result of the operating loss, the Town of Deerpark was permitted by the State of New York under Local Finance Law § 10.10 to incur debt to finance its deficit. As a result of this action, it was mandated that the Town provide periodic updates to the New York State Comptroller's Office regarding the Town's financial condition. In accordance with this incurred debt the Town continues to make routine payments toward full payment of the debt within the terms of our loan agreements. To date, the Town has met every requirement placed upon it by the New York State Comptroller's Office and has made substantial progress in eliminating this incurred debt.

### **THE ESTIMATED FUTURE EXPENDITURES**

The Town Board in 2011 reduced the current level of expenditures without negatively impacting the level of service provided to the taxpayers of the Town. The current Town Board is additionally faced with many issues dealing with substantial decay in the Town's infrastructure. The Town of Deerpark has approximately eighty-eight miles of road, many of which have not been repaired for years and as much as sixty miles is believed to be, by the Superintendent of Highways, in immediate need of repair. The Town also provides approximately nineteen daily hours of police coverage to the Town residents with the additional remaining five hours being covered by New York State Troopers assigned to a local barracks. Expenditures listed in our multiyear plan for future years have been estimated according to historical trends, contractual constraints and whether they are under the Town Board's control. Cost increases have been limited to estimates of the change in cost of living, and the replacement of necessary equipment. The current Town Board does not plan on adding any new employee related expenditures that were not provided for in the budget for the previous years, and has taken numerous steps in reducing Town payroll, expenses, and labor by cutting several full time employee positions to part time status, thus, reducing long term health care costs, pension costs and annual salary. Additionally, in 2012, the Town Board continued its comprehensive review of the Town's policies searching for cost savings measures, and other innovative ways to save taxpayer money. Finally, as we have done in the last two years the Town Board continued the practice of using quality control studies on town government functions, and risk management assessments to better control expenditures.

## **ESTIMATED REVENUES**

The Town of Deerpark, like many towns in the State of New York, has three primary revenue sources, those being property tax, sales tax, and mortgage tax. In recent years mortgage tax has drastically decreased due to unstable real estate markets nationally and locally and an economic recession. Sales tax in Orange County has remained somewhat stable, but has not grown at a rate that was expected in past years. Property tax in the Town of Deerpark, for many years in the early part of this decade rose minimally, however, in 2009 property taxes rose significantly to cover the Town's previously noted deficit. However, in 2010 through a comprehensive budgeting process with a focus on cost control, the overall tax levy in 2010 saw a slight reduction, as in the Town Board's opinion the taxpayers needed every fiscal break they could get given the economic climate this year. The 2011 budget echoed the same policy thoughts, and in 2012 the Town Board focused on preparing and implementing a budget that complied with the recently passed New York State Tax Cap. Additionally, in 2012 the Town Board has now focused on making sure all future policy decisions, consider and comply, with the long term effects of the Property Tax Cap.

## **INFRASTRUCTURE/CAPITAL IMPROVEMENTS AND OUR PLAN**

The multiyear plan implemented by the Town Board this year includes some capital outlay which will benefit the taxpayers of the Town in years to come. One such area that the present Town Board explored in 2010 was the creating and funding of capital reserve funds in compliance with General Municipal Law § 6. These funds will allow the Town to plan for future major purchases such as highway equipment, highway building materials, and other large items for the Town. The Town Board has previously noted that in 2005, the Town of Deerpark purchased land for the purpose of building a new highway/police station. The project has been placed on hold despite the fact that the highway garage erected in 1952 was of a steel pole construction which has far exceeded its useful life. In 2010, with the use of capital reserve funds set up by the Town Board, the Town of Deerpark took our first steps ever in setting aside reserve monies for the future building of a highway garage, and other equipment. Furthermore, additional reserve funds were set up to help manage and offset future employee benefit costs and expenses, all of which are firsts in our Town. This Town Board believes that multiyear planning, particularly in the area of capital improvements and employee benefits, must be a priority of this Board and future Town Boards so that the cost of these improvements can be planned for and saved for over time rather than being absorbed in lump sum fashion. As consistent, with the decisions made in 2010, once again, in 2012 the Town Board has taken steps to minimally fund our necessary reserve funds.

## **CONCLUSION AND LONG TERM GOALS**

The present Supervisor and Town Board believe that the current economic recession will last at least two to three more years. In the interim, the present Town Board plans to keep costs to a minimum where possible, add no new major expenditures, unless required to reduce liability and risk, and to continue saving and planning for capital improvements in the future. In the future, this Town Board believes that prudent planning in dealing with the long term costs of post employment benefits, such as health care and pension costs, must be a priority to ensure the future fiscal well being of the Town. Overall, the present Town Board wants to be sure that the financial well being of the town's taxpayers, and compliance with the Property Tax Cap be considered in every decision made by the Town Board.

Karl A. Brabenec, Town Supervisor  
David M. Hoovler, Deputy Town Supervisor  
Gary Spears, Town Councilman  
Art Trovei, Town Councilman  
David Dean, Town Councilman

January 23, 2012

**TOWN OF DEERPARK****Three Year Financial Plan, Fiscal Years****2012-2014****Major Fund Summary**

	<b>Actual</b>				<b>Estimated</b>
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>General Fund</b>					
Revenues	\$ 1,932,585	\$ 1,765,319	\$ 3,986,891	\$ 2,786,801	\$ 2,862,087
Expenditures by Object	2,354,702	2,285,779	2,563,125	2,685,356	2,927,190
Surplus (Deficit)	(422,117)	(520,460)	1,423,766	101,445	(65,103)
Unreserved Fund Balance	(272,778)	(795,348)	620,341	708,460	581,252
<b>Highway Fund</b>					
Revenues	1,265,482	1,441,439	1,879,481	1,973,995	1,814,660
Expenditures	1,341,208	1,477,308	1,801,276	1,885,601	1,703,809
Surplus (Deficit)	(75,726)	(35,869)	78,205	88,394	110,851
Unreserved Fund Balance	5,473	(53,775)	52,763	142,495	256,124
<b>All Major Funds</b>					
Revenues	3,198,067	3,206,758	5,866,372	4,760,796	4,676,747
Expenditures	3,695,910	3,763,087	4,364,401	4,570,957	4,630,999
Surplus (Deficit)	(497,843)	(556,329)	1,501,971	189,839	45,748
Unreserved Fund Balance	\$ (267,305)	\$ (849,123)	\$ 673,104	\$ 850,955	\$ 837,376



<b>Projected</b>		
<b>2012</b>	<b>2013</b>	<b>2014</b>
\$ 2,539,791	\$ 2,593,921	\$ 2,653,445
2,741,691	2,780,761	2,858,171
(201,900)	(186,840)	(204,726)
347,352	160,512	(44,215)
2,598,600	1,743,301	1,767,983
2,718,600	1,669,445	1,733,214
(120,000)	73,856	34,769
128,624	197,480	182,249
5,138,391	4,337,222	4,421,428
5,460,291	4,450,206	4,591,385
(321,900)	(112,984)	(169,957)
\$ 475,976	\$ 357,992	\$ 138,035

**TOWN OF DEERPARK****Three Year Financial Plan, Fiscal Years****2012-2014****General Fund Revenues**

	Actual				Estimated
	2007	2008	2009	2010	2011
<b>Revenues</b>					
Real Property Taxes*	\$ 420,659	\$ 414,001	\$ 1,353,204	\$ 1,391,844	\$ 1,366,614
Real Property Tax Items	18,772	18,716	24,926	41,349	36,113
Sales and Use Tax*	805,748	711,683	779,846	827,913	800,000
Other Non-Prop Taxes*	48,710	64,174	63,919	61,967	62,000
Departmental Income	168,091	77,806	224,536	142,329	104,000
Other Local Revenue	106,602	123,787	138,454	159,788	316,000
State Aid - AIM	29,849	30,744	30,744	28,886	28,360
State Aid - Mortgage Tax	284,827	235,984	155,113	70,010	50,000
State Aid - Other	42,352	32,469	31,788	56,097	39,000
Federal Aid	6,975	10,955	14,373	6,485	60,000
BAN Redeemed from Appropriations	-	45,000	-	-	-
Proceeds of Debt	-	-	1,169,988	-	-
Interfund Transfers	-	-	-	133	-
<b>Total Revenues*</b>	<b>\$ 1,932,585</b>	<b>\$ 1,765,319</b>	<b>\$ 3,986,891</b>	<b>\$2,786,801</b>	<b>\$ 2,862,087</b>
<b>Nonrecurring Revenues Included in Revenue, Above (List):*</b>	<b>NOTE: If none, please enter "NONE" below.</b>				

Serial Bonds	\$1,169,988				
Other Local Revenue (sale of easem't)					170,372
<b>Nonrecurring Revenues*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,169,988</b>	<b>\$0</b>	<b>\$170,372</b>
<b>Recurring Revenues</b>	<b>\$1,932,585</b>	<b>\$1,765,319</b>	<b>\$2,816,903</b>	<b>\$2,786,801</b>	<b>\$2,691,715</b>

\* Required by AIM legislation.

			Avg Ann Increase				
Projected			2007- present	Assumptions			
2012	2013	2014		2012	2013	2014	Description
\$ 1,341,891	\$ 1,368,729	\$ 1,396,103	34%	-2%	2%	2%	Limited to 2% annual incrcase
42,000	39,000	40,000	18%	16%	-8%	3%	PILOT's based on current agreements + flat Int & Pen
787,000	810,610	834,928	0%	-2%	3%	3%	Assumes slow economic recovery
62,000	63,860	65,776	6%	0%	3%	3%	Historical trend on cable franchise
90,700	92,514	94,364	-11%	-13%	2%	2%	Min growth due to current economy (see note b)
116,800	117,968	119,148	31%	-63%	1%	1%	Conservative estimation & mimimal growth
28,000	28,840	29,705	-1%	-1%	3%	3%	Historical trend
50,000	51,000	52,020	-35%	0%	2%	2%	Conservative estimation & mimimal growth
16,000	16,000	16,000	-2%	-59%	0%	0%	No growth due to State financial problems
5,400	5,400	5,400	71%	-91%	0%	0%	Aid from NPS to remain flat
-	-	-	N/A				
-	-	-	N/A				
-	-	-	N/A				
\$ 2,539,791	\$ 2,593,921	\$ 2,653,445	10%	-11%	2%	2%	

**TOWN OF DEERPARK**  
**Three Year Financial Plan, Fiscal Years**  
**General Fund Expenditures**

**2012-2014**

	Actual				Estimated	2012
	2007	2008	2009	2010	2011	
<b>Expenditures by Object</b>						
Personal Services*	\$ 1,146,995	\$ 1,202,353	\$ 1,161,025	\$ 1,217,940	\$ 1,139,343	\$ 1,086,471
Equipment and Capital Outlay*	61,212	7,633	44,135	40,259	98,422	45,585
Contractual*	804,995	614,137	914,449	820,623	947,315	983,235
Debt Service (Principal and Interest)*	-	66,693	52,983	191,607	186,050	185,400
Employee Benefits*	341,500	394,963	390,533	414,927	436,060	441,000
Interfund Transfers to other funds	-	-	-	-	120,000	-
<b>Total Expenditures (by Object)*</b>	<b>\$ 2,354,702</b>	<b>\$ 2,285,779</b>	<b>\$ 2,563,125</b>	<b>\$ 2,685,356</b>	<b>\$ 2,927,190</b>	<b>\$ 2,741,691</b>
<b>Expenditures by Function</b>						
General Governmental Support	\$ 822,609	\$ 730,481	\$ 1,044,564	\$ 901,847	\$ 965,364	\$ 954,353
Public Safety	900,431	875,953	863,422	942,555	993,377	955,781
Health	6,502	1,415	1,421	1,378	2,000	2,000
Transportation	100,804	113,605	108,165	116,352	125,156	119,957
Economic Opp & Development	75,838	63,933	50,706	63,760	42,926	19,900
Culture and Recreation	26,856	20,596	28,277	34,204	31,846	31,220
Home and Community Services	80,161	18,140	23,054	18,726	24,411	32,080
Employee Benefits / Fringes	341,501	394,963	390,533	414,927	436,060	441,000
Debt Service (Principal and Interest)	-	66,693	52,983	191,607	186,050	185,400
Interfund Transfers to other funds	-	-	-	-	120,000	-
Other	-	-	-	-	-	-
<b>Total Expenditures (by Function)</b>	<b>\$ 2,354,702</b>	<b>\$ 2,285,779</b>	<b>\$ 2,563,125</b>	<b>\$ 2,685,356</b>	<b>\$ 2,927,190</b>	<b>\$ 2,741,691</b>
<i>Object and Function may not match in outyears, but should be close.</i>	\$0	\$0	\$0	\$0	\$0	\$0

\* Required by AIM legislation.

Projected		Avg Ann Increase		Assumptions			
2013	2014	2007-present	2012	2013	2014	Description	
\$ 1,108,200	\$ 1,130,364	0%	-5%	2%	2%	Staff reduction in 2011; Max. 2% increase thereafter.	
41,120	41,242	13%	-54%	-10%	0%	Police cars and minor office equipment only.	
1,003,740	1,026,954	4%	4%	2%	2%	Increase in 2012 due to privatization, min. increase thereafter.	
179,600	178,800	N/A	---	---	---	Based on loan amortization schedule	
448,101	480,811	6%	1%	2%	7%	Min. increase in 2012 due to staff reduction, historical trend thereafter.	
-	-	N/A					
\$ 2,780,761	\$ 2,858,171	6%	-6%	1%	3%		

\$ 972,194	\$ 995,078	4%	-1%	2%	2%	Computation based on Exp by Object	
973,808	992,324	2%	-4%	2%	2%	Computation based on Exp by Object	
2,040	2,081	-26%	0%	2%	2%	Computation based on Exp by Object	
121,336	123,763	6%	-4%	1%	2%	Computation based on Exp by Object	
20,298	20,704	-13%	-54%	2%	2%	Computation based on Exp by Object	
30,702	31,316	4%	-2%	-2%	2%	Computation based on Exp by Object	
32,682	33,295	-26%	31%	2%	2%	Computation based on Exp by Object	
448,101	480,811	6%	1%	2%	7%	Computation based on Exp by Object	
179,600	178,800	N/A	---	---	---	Based on loan amortization schedule	
-	-	N/A					
-	-	N/A					
\$ 2,780,761	\$ 2,858,172	6%	-6%	1%	3%		

\$0                      -\$1

Note: All expenditures derived from detailed expenditure worksheets

**TOWN OF DEERPARK**

**Three Year Financial Plan, Fiscal Years 2012-2014**

**General Fund Surplus (Deficit) and Reserves**

	Actual				Estimated
	2007	2008	2009	2010	2011
<b>Surplus (Deficit)</b>	<b>\$ (422,117)</b>	<b>\$ (520,460)</b>	<b>\$ 1,423,766</b>	<b>\$ 101,445</b>	<b>\$ (65,103)</b>
<b>Budgetary Reserves*</b>					
Fund Equity, Beg. of Year	157,245	(264,872)	(777,856)	645,910	747,355
Prior Period Adjustment		7,476		-	
Fund Equity, End of Year	(264,872)	(777,856)	645,910	747,355	682,252
Reserved Fund Balance - Capital	-	-	-	-	37,000
Reserved Fund Balance - Employee Benefits	-	-	-	-	2,000
Reserved Fund Balance - Special Revenue	7,906	17,492	25,569	38,895	62,000
Unreserved Fund Balance - Appropriated*	450,000	-	145,000	255,000	255,000
<b>Unreserved Fund Balance - Unappropriated*</b>	<b>\$ (722,778)</b>	<b>\$ (795,348)</b>	<b>\$ 475,341</b>	<b>\$ 453,460</b>	<b>\$ 326,252</b>

\* Required by AIM legislation.

Projected		
2012	2013	2014
\$ (201,900)	\$ (186,840)	\$ (204,726)
682,252	480,352	293,512
480,352	293,512	88,785
67,000	67,000	67,000
4,000	4,000	4,000
62,000	62,000	62,000
220,000	-	-
\$ 127,352	\$ 160,512	\$ (44,215)

**TOWN OF DEERPARK**  
**Three Year Financial Plan, Fiscal Years**  
**Highway Fund**

**2012-2014**

	<b>Actual</b>				<b>Estimated</b>	
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Revenues</b>						
Real Property Tax and Tax Items*	\$ 616,205	\$ 681,066	\$ 1,162,099	\$ 1,134,380	\$ 1,151,943	\$ 1,196,499
Sales and Use Tax	307,392	408,500	293,228	291,342	281,500	280,000
Other Local Revenue	51,136	28,883	45,042	32,179	26,780	27,101
State Aid	160,447	146,585	245,710	154,370	103,187	270,000
Federal Aid	130,302	176,405	133,402	361,724	131,250	825,000
Interfund Transfers from other funds	-	-	-	-	120,000	-
<b>Total Revenues*</b>	<b>1,265,482</b>	<b>1,441,439</b>	<b>1,879,481</b>	<b>1,973,995</b>	<b>1,814,660</b>	<b>2,598,600</b>
<b>Expenditures</b>						
Personal Services*	497,899	557,566	579,174	562,039	520,681	437,217
Equipment and Capital Outlay*	141,925	54,082	420,629	531,830	177,379	335,000
Contractual*	373,390	398,638	333,587	324,958	543,286	1,509,901
Debt Service (Principal and Interest)*	-	75,878	73,141	70,404	67,668	64,932
Employee Benefits*	327,994	391,144	394,745	396,370	394,795	371,550
Interfund Transfers to other funds	-	-	-	-	-	-
<b>Total Expenditures*</b>	<b>1,341,208</b>	<b>1,477,308</b>	<b>1,801,276</b>	<b>1,885,601</b>	<b>1,703,809</b>	<b>2,718,600</b>
<b>Surplus (Deficit)</b>	<b>(75,726)</b>	<b>(35,869)</b>	<b>78,205</b>	<b>88,394</b>	<b>110,851</b>	<b>(120,000)</b>
<b>Budgetary Reserves</b>						
Fund Equity, Beg. of Year	185,769	110,043	74,174	152,379	240,773	351,624
Fund Equity, End of Year	110,043	74,174	152,379	240,773	351,624	231,624
Reserved Fund Balance - Encumbrances	-	25,936	-	-	-	-
Reserved Fund Balance - Highway Equipment						5,000
Reserved Fund Balance - Snow & Ice Removal					2,500	5,000
Reserved Fund Balance - Inventory*	104,570	102,013	99,616	98,278	95,500	93,000
Unreserved Fund Balance - Appropriated*	150,000	-	-	20,000	20,000	-
<b>Unreserved Fund Balance - Unappropriated*</b>	<b>\$ (144,527)</b>	<b>\$ (53,775)</b>	<b>\$ 52,763</b>	<b>\$ 122,495</b>	<b>\$ 236,124</b>	<b>\$ 128,624</b>



Projected		Avg Ann Increase 2007- present	Assumptions				Description
2013	2014		2012	2013	2014		
\$ 1,220,429	\$ 1,244,838	17%	4%	2%	2%	Max 2% increase in 2013 & 2014	
280,000	280,000	-2%	-1%	0%	0%	Assumes no growth	
27,372	27,646	-15%	1%	1%	1%	Primarily county reimbursement, expect minimal growth.	
143,000	143,000	-10%	162%	0%	0%	2012 includes FEMA reimb.; CHIPS only in 2013 & 2014 with no growth.	
72,500	72,500	0%				Estimated FEMA reimb. included in 2012; only CDBG thereafter.	
-	-	N/A					
1,743,301	1,767,983	9%	43%	-33%	1%		
445,961	454,881	1%	-16%	2%	2%	Staff reduction in mid 2011 with max. 2% increase thereafter.	
332,800	335,146	6%	89%	-1%	1%	CHIPS & CDBG plus heavy equipment with min. annual increase.	
518,420	529,069	10%	178%	-66%	2%	\$1M FEMA in 2012; 2% increase in other contractual from 2012 on.	
-	-	N/A				Based on loan amortization schedule.	
372,264	414,118	5%	-6%	0%	11%	Decrease in 2012 due to staff reduction; use of trends thereafter.	
-	-	N/A					
1,669,445	1,733,214	6%	60%	-39%	4%		
73,856	34,769					2012 Deficit due to local share of \$1,000,000 estimated flood damage	
231,624	305,480						
305,480	340,249						
10,000	60,000						
7,500	10,000						
90,500	88,000						
-	-						
\$ 197,480	\$ 182,249						

**TOWN OF DEERPARK**  
**Three Year Financial Plan, Fiscal Years 2012-2014**  
**Employment / Salary Negotiations**

	Date of Contract	Length of Contract	Actual				Estimated
			2007	2008	2009	2010	2011
Percentage Increases by Bargaining Unit							
Police	1/1/2006	12/31/2008	3.5%	3.5%	3.5%	3.0%	3.0%
Highway	1/1/2007	12/31/2010	3.5%	3.5%	3.5%	3.5%	
Civil							
Other							
Number of Employees							
Total*			64	68	72	62	79
Full-time			23	24	28	27	17
Part-time			36	35	35	28	51
Seasonal			5	9	9	7	11
Full-time equivalents (FTEs)							

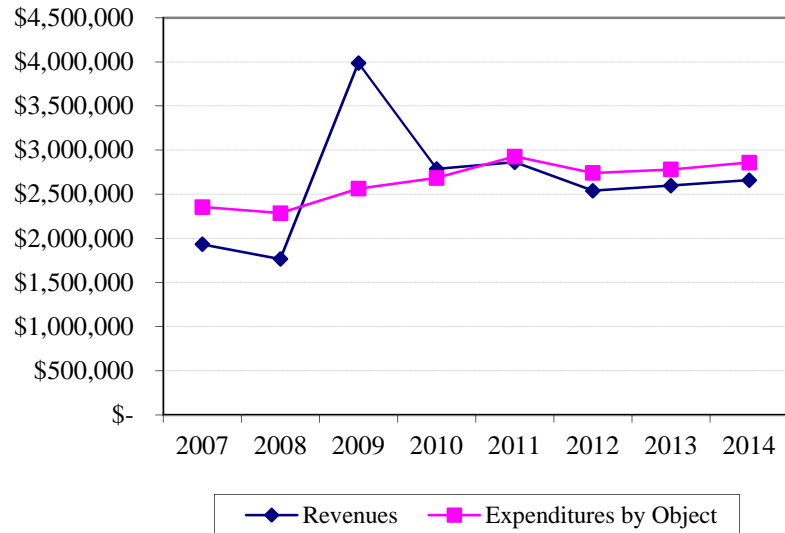
The Highway Fund contract also includes longevity increases.

\* Required by AIM legislation.

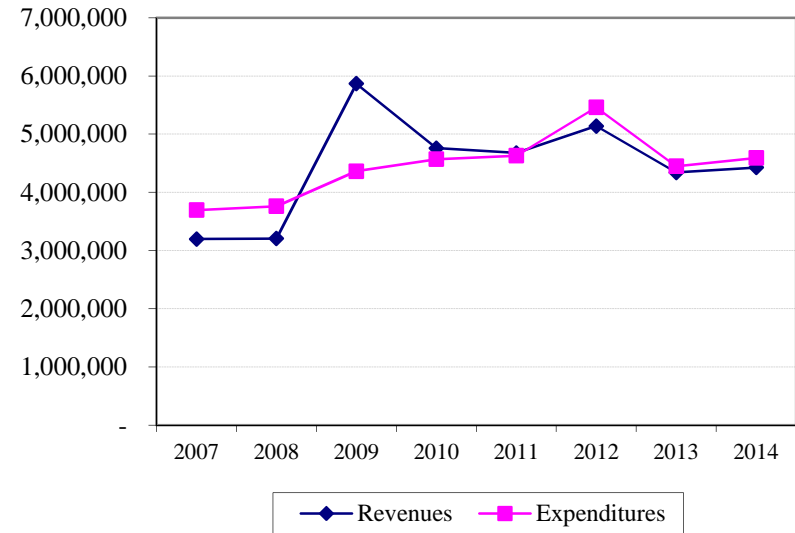
Projected		
2012	2013	2014
To be negotiated		
To be negotiated		

70	70	70
13	13	13
46	46	46
11	11	11

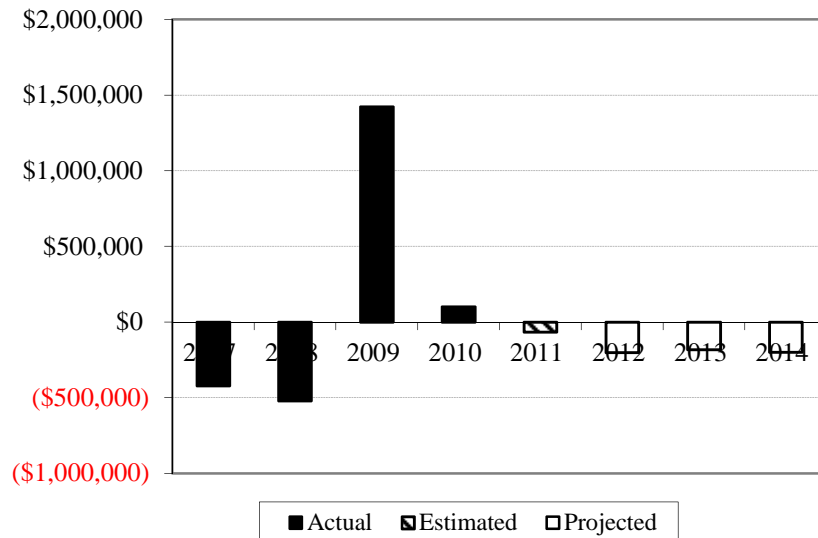
### General Fund: Revenues and Expenditures



### Major Funds: Revenues and Expenditures



### General Fund: Surplus (Deficit)



### Major Funds: Surplus (Deficit)

