

GENERAL FUND

COMPARATIVE ANALYSIS OF 2008 ADOPTED, 2008 REVISED AND 2009 BUDGET - GENERAL FUND

	Adopted 2008	Revised 2008	Proposed 2009	Revised/ Proposed % Increase/ (Decrease)
REVENUES				
Taxes	\$ 11,695,590	\$ 11,695,590	\$ 12,136,340	3.77%
Licenses and Permits	691,500	690,660	696,460	0.72%
Intergovernmental Revenue	3,201,830	3,351,650	3,660,180	14.32%
Charges for Services	1,194,490	1,118,300	1,111,440	-6.95%
Fines and Forfeitures	261,300	298,600	298,600	14.27%
Miscellaneous Revenues	231,180	222,470	232,770	0.69%
Transfers	1,744,590	1,798,050	1,669,690	-4.29%
Total Revenues	\$ 19,020,480	\$ 19,175,320	\$ 19,805,480	4.13%
EXPENDITURES				
Legislative/Executive	\$ 843,990	\$ 836,830	\$ 866,880	2.71%
Administrative Services	1,154,600	1,158,100	1,189,130	2.99%
Public Safety	8,077,080	8,104,270	8,355,240	3.44%
Fire	2,979,160	3,127,540	3,248,080	9.03%
Community Development	281,530	277,480	282,120	0.21%
Public Works	3,997,020	4,023,110	4,175,320	4.46%
Recreation Services	1,640,860	1,647,990	1,688,710	2.92%
Transfers	46,240	-	-	-100.00%
Total Expenditures	\$ 19,020,480	\$ 19,175,320	\$ 19,805,480	4.13%

The 2009 Proposed General Fund budget reflects an increase in revenues and expenditures of 3.29% as compared to the 2008 Revised budget. As compared to the 2008 Adopted, the 2009 Proposed reflects a 4.13% increase in revenues and expenditures.

REVENUES

The primary source of revenues for the General Fund continues to be property taxes, intergovernmental revenues and the transfer in of revenues to fund general fund operations. For the 2009 Proposed budget these three sources account for 88% of total General Fund revenues. For third year in a row the City will realize another increase in Local Government Aid (LGA) of approximately \$465,030.

EXPENDITURES

The largest expenditures incurred by the General Fund are for public safety, fire and public works. The proposed 2009 tax levy for the General Fund does not even cover the budgeted 2009 expenditures of these three departments.

COMPARATIVE ANALYSIS OF FUND BALANCE - GENERAL FUND

	2007 Actual	2008 Budget	2008 Revised	2009 Budget
Fund Balance - January 1	\$ 6,665,232	\$ 6,665,232	\$ 6,736,870	\$ 6,736,870
Revenue and Transfers	<u>18,873,692</u>	<u>19,020,480</u>	<u>19,175,320</u>	<u>19,805,480</u>
Total Available	<u>25,538,924</u>	<u>25,685,712</u>	<u>25,912,190</u>	<u>26,542,350</u>
Expenditures and Transfers	<u>18,802,054</u>	<u>19,020,480</u>	<u>19,175,320</u>	<u>19,805,480</u>
Fund Balance - December 31	<u>\$ 6,736,870</u>	<u>\$ 6,665,232</u>	<u>\$ 6,736,870</u>	<u>\$ 6,736,870</u>
Unreserved - Designated:				
State Aid Reductions	\$ 453,859	460,000	\$ 460,000	\$ 465,000
Working Capital	<u>6,283,011</u>	<u>6,205,232</u>	<u>6,276,870</u>	<u>6,271,870</u>
Total Fund Balance	<u>\$ 6,736,870</u>	<u>\$ 6,665,232</u>	<u>\$ 6,736,870</u>	<u>\$ 6,736,870</u>

SOURCE	Revised Budget 2008		Budget 2009	
	Total	Percent	Total	Percent
Taxes	\$ 11,695,590	60.99%	\$ 12,136,340	61.28%
Licenses and Permits	690,660	3.60%	696,460	3.51%
Intergovernmental Revenues:				
Local Government Aid	2,175,690	11.35%	2,640,720	13.33%
Other	<u>1,175,960</u>	<u>6.13%</u>	<u>1,019,460</u>	<u>5.15%</u>
Subtotal	<u>3,351,650</u>	<u>82.07%</u>	<u>3,660,180</u>	<u>83.27%</u>
Charges for Services	1,118,300	5.83%	1,111,440	5.61%
Fines and Forfeitures	298,600	1.56%	298,600	1.51%
Miscellaneous Revenues	222,470	1.16%	232,770	1.18%
Transfers	<u>1,798,050</u>	<u>9.38%</u>	<u>1,669,690</u>	<u>8.43%</u>
Total Revenues	<u>\$ 19,175,320</u>	<u>100.00%</u>	<u>\$ 19,805,480</u>	<u>100.00%</u>

COMPARATIVE ANALYSIS OF REVENUES - GENERAL FUND

	2007 Actual	2008 Budget	2008 Revised	2009 Budget
<u>Taxes</u>				
Current ad valorem	\$ 9,380,299	\$ 10,155,137	\$ 10,136,364	\$ 10,251,947
Fiscal disparities	1,508,550	1,540,453	1,559,226	1,884,393
Total	\$ 10,888,849	\$ 11,695,590	\$ 11,695,590	\$ 12,136,340
Less: Debt Service	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ 10,888,849	\$ 11,695,590	\$ 11,695,590	\$ 12,136,340
<u>License and Permits</u>				
Business licenses	\$ 269,022	\$ 279,500	\$ 285,090	\$ 282,360
Non business licenses and permits	603,114	412,000	405,570	414,100
Total License and Permits	\$ 872,136	\$ 691,500	\$ 690,660	\$ 696,460
<u>Intergovernmental Revenue</u>				
Federal -				
Grants	\$ 71,318	\$ 40,300	\$ 239,540	\$ 45,000
State :				
Local Government Aid	2,007,206	2,175,690	2,175,690	2,640,720
Homestead credit	594,941	-	-	-
Law officer training	16,883	14,000	16,000	15,000
Police State Aid	372,690	365,000	343,770	342,840
Fire State Aid	178,573	205,000	150,510	150,000
State-aid street maintenance	262,325	265,000	250,780	279,780
Grants - Other	18,366	-	38,520	50,000
County-				
Community health services	136,844	136,840	136,840	136,840
Total Intergovernmental Revenue	\$ 3,659,146	\$ 3,201,830	\$ 3,351,650	\$ 3,660,180
<u>Charges for Services</u>				
General government	\$ 32,257	\$ 43,370	\$ 30,830	\$ 30,830
Deputy Registrar	533,818	557,000	470,000	470,000
Public Safety	309,639	240,300	268,700	270,500
Recreation Services Admin.	91,928	78,870	-	-
Park and recreation	189,171	197,100	270,870	269,460
Nature center	61,381	77,850	77,900	70,650
Total Charges for Services	\$ 1,218,194	\$ 1,194,490	\$ 1,118,300	\$ 1,111,440

COMPARATIVE ANALYSIS OF REVENUES - GENERAL FUND

	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Revised</u>	<u>2009 Budget</u>
<u>Fines and Forfeits</u>				
Municipal court fines	\$ 266,413	\$ 255,800	\$ 290,000	\$ 290,000
Forfeited bail	9,586	2,000	8,000	8,000
Highway patrol fines	631	3,500	600	600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fines and Forfeits	<u>\$ 276,630</u>	<u>\$ 261,300</u>	<u>\$ 298,600</u>	<u>\$ 298,600</u>
<u>Miscellaneous Revenues</u>				
Investment Income	\$ 167,159	\$ 167,000	\$ 140,000	\$ 150,000
Rents	11,070	11,090	11,090	11,420
Recovery - damage to property	8,653	7,000	8,010	8,000
Other	69,276	46,090	63,370	63,350
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Miscellaneous Revenues	<u>\$ 256,158</u>	<u>\$ 231,180</u>	<u>\$ 222,470</u>	<u>\$ 232,770</u>
<u>Transfers</u>	<u>\$ 1,702,580</u>	<u>\$ 1,744,590</u>	<u>\$ 1,798,050</u>	<u>\$ 1,669,690</u>
<u>TOTAL REVENUES</u>	<u><u>\$ 18,873,693</u></u>	<u><u>\$ 19,020,480</u></u>	<u><u>\$ 19,175,320</u></u>	<u><u>\$ 19,805,480</u></u>

COMPARATIVE ANALYSIS OF EXPENDITURES - GENERAL FUND

	2007 Actual	2008 Budget	2008 Revised	2009 Budget
<u>Legislative/Executive</u>				
Mayor-Council	\$ 111,779	\$ 124,830	\$ 117,630	\$ 123,360
Other Agencies	117,809	121,540	121,540	125,190
Human Services	82,200	86,650	86,740	90,330
City Manager	158,799	171,930	171,880	180,420
Legal	231,613	296,090	296,090	303,930
Boards, Commissions, & Org.	41,690	42,950	42,950	43,650
Subtotal	<u>\$ 743,890</u>	<u>\$ 843,990</u>	<u>\$ 836,830</u>	<u>\$ 866,880</u>
<u>Administrative Services</u>				
Administration	\$ 94,161	\$ 178,700	\$ 184,120	\$ 188,700
Human Resources	28,898	48,070	47,540	49,500
Finance	288,300	294,580	304,230	303,430
City Clerk	333,019	328,690	313,730	333,880
Assessing	305,621	304,560	308,480	313,620
Subtotal	<u>\$ 1,049,999</u>	<u>\$ 1,154,600</u>	<u>\$ 1,158,100</u>	<u>\$ 1,189,130</u>
<u>Public Safety</u>				
Support Services	\$ 705,008	\$ 725,260	\$ 725,300	\$ 771,590
Police	6,216,425	6,509,130	6,526,040	6,735,580
Inspections	746,724	816,460	829,010	822,230
Emergency Services	23,272	26,230	23,920	25,840
Subtotal	<u>\$ 7,691,429</u>	<u>\$ 8,077,080</u>	<u>\$ 8,104,270</u>	<u>\$ 8,355,240</u>
<u>Fire</u>				
Fire	<u>\$ 2,876,983</u>	<u>\$ 2,979,160</u>	<u>\$ 3,127,540</u>	<u>\$ 3,248,080</u>
Subtotal	<u>\$ 2,876,983</u>	<u>\$ 2,979,160</u>	<u>\$ 3,127,540</u>	<u>\$ 3,248,080</u>
<u>Community Development</u>				
Administration	<u>\$ 312,098</u>	<u>\$ 281,530</u>	<u>\$ 277,480</u>	<u>\$ 282,120</u>
Subtotal	<u>\$ 312,098</u>	<u>\$ 281,530</u>	<u>\$ 277,480</u>	<u>\$ 282,120</u>
<u>Public Works</u>				
Administration	\$ 165,210	\$ 175,360	\$ 174,230	\$ 180,310
Engineering	247,877	321,530	321,600	331,370
Streets	1,872,914	1,886,640	1,913,790	2,001,710
Park Maintenance	1,035,271	1,110,370	1,110,370	1,143,720
Forestry	541,653	503,120	503,120	518,210
Subtotal	<u>\$ 3,862,925</u>	<u>\$ 3,997,020</u>	<u>\$ 4,023,110</u>	<u>\$ 4,175,320</u>

COMPARATIVE ANALYSIS OF EXPENDITURES - GENERAL FUND

	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Revised</u>	<u>2009 Budget</u>
<u>Recreation Services</u>				
Recreation Administration	\$ 630,794	\$ 604,090	316,120	316,640
Recreation	525,029	594,400	905,690	931,620
Nature Center	410,537	442,370	426,180	440,450
Subtotal	<u>\$ 1,566,360</u>	<u>\$ 1,640,860</u>	<u>\$ 1,647,990</u>	<u>\$ 1,688,710</u>
<u>Transfers Out</u>				
Capital Project Funds	684,370	-	-	-
Internal Service Funds	14,000	-	-	-
HRA	-	46,240	-	-
Total Transfers Out	<u>\$ 698,370</u>	<u>\$ 46,240</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL EXPENDITURES	 <u><u>\$ 18,802,054</u></u>	 <u><u>\$ 19,020,480</u></u>	 <u><u>\$ 19,175,320</u></u>	 <u><u>\$ 19,805,480</u></u>

Richfield

THE *Urban*
HOMETOWN