

The City of Moraine Citizens Budget Advisory Committee



September 13, 2011

2011 Budget YTD Financial Results

General Fund Revenue & Expenditures Overview

General Fund Revenues are up from revenue projections by 3.2%

Expenditures are 24% less than budgetary projections

Our YTD deficit figure of (\$970,561) is less than the projected deficit we had of (\$3,365,083).

General Fund Revenue, Expenditures & Other Sources/Uses Statement

JUNE	2011 Original	2011 CYTD	2011 YTD	YTD Budget	2010 YTD	2011 YTD	'10-'11%
Revenues	Budget	Budget	Actuals	Variance	Actuals	Actuals	Change
Income Tax	9,401,000	4,700,500	4,450,338	-5.3%	4,808,691	4,450,338	-7.5%
Property Tax	552,050	276,025	203,395	-26.3%	204,376	203,395	0.0%
State & County Funds	436,400	218,200	222,443	1.9%	215,301	222,443	3.3%
Investment Earnings	400,000	200,000	174,381	-12.8%	229,604	174,381	-24.1%
Fees for Service	300,000	150,000	164,422	9.6%	170,319	164,422	-3.5%
Fees & Fines	256,650	128,325	112,325	-12.5%	125,255	112,325	-10.3%
Grants	-	-	19,388	0.0%	30,732	19,388	-36.9%
Other Sources	185,400	92,700	601,111	548.4%	630,454	601,111	-4.7%
Special Items	-	-	-	0.0%	-	-	0.0%
Total Revenue	11,531,500	5,765,750	5,947,804	3.2%	6,414,732	5,947,804	-7.3%
Expenditures							
Personnel	10,994,601	5,497,301	4,824,929	-12.2%	4,746,039	4,824,929	1.7%
Operating	3,707,065	1,853,533	1,393,436	-24.8%	1,243,511	1,393,436	12.1%
Transfers	3,560,000	1,780,000	700,000	-60.7%	1,680,000	700,000	-58.3%
Total Expenditures	18,261,666	9,130,833	6,918,365	-24.2%	7,669,549	6,918,365	-9.8%
Excess/Shortfall of Revenues over Expenditures	(6,730,166)	(3,365,083)	(970,561)	-71.2%	(1,254,817)	(970,561)	-22.7%

General Fund

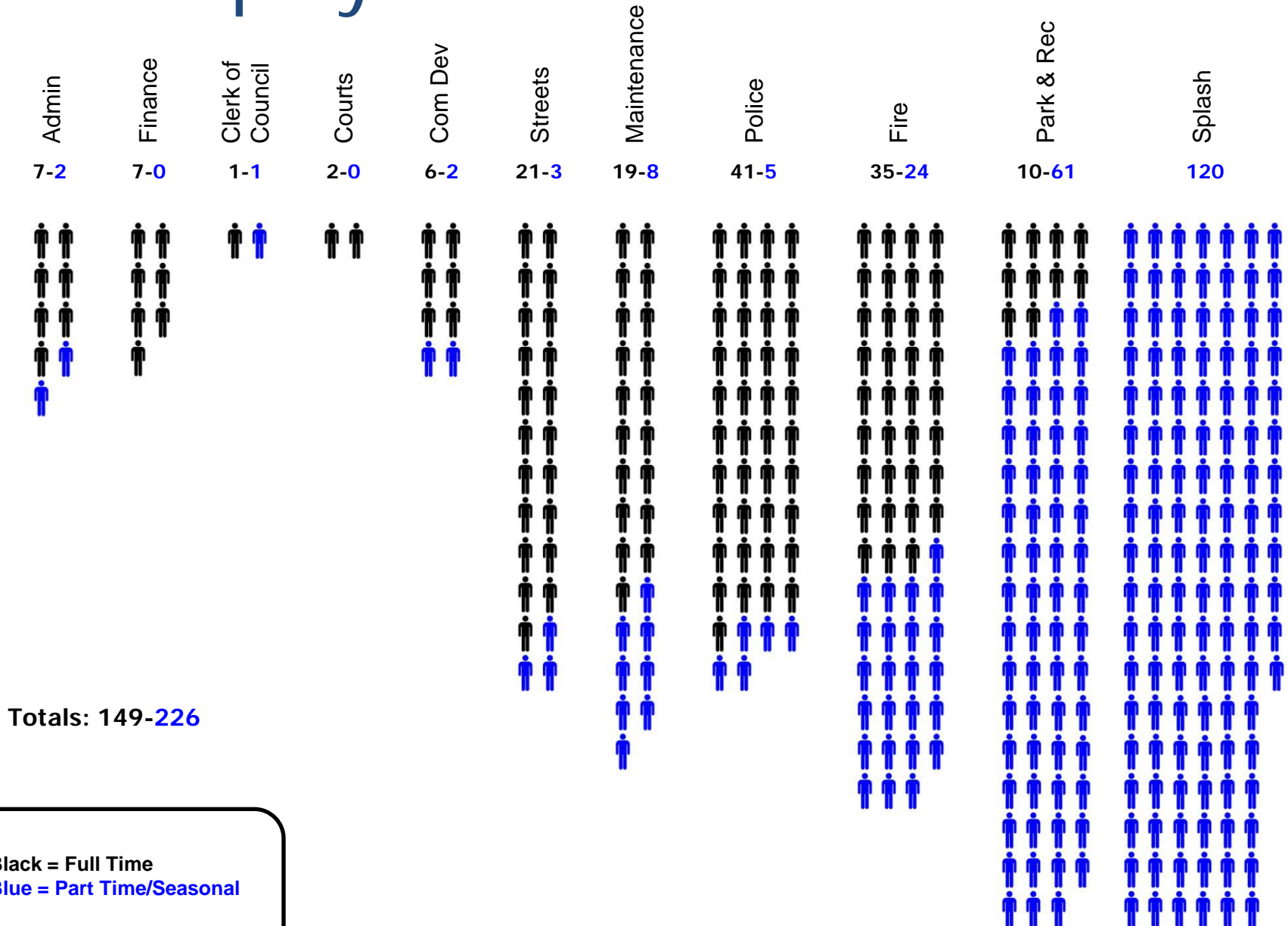
June YTD Expenditures

Personnel costs are down when compared with the budgetary projections and are only slightly higher than 2010

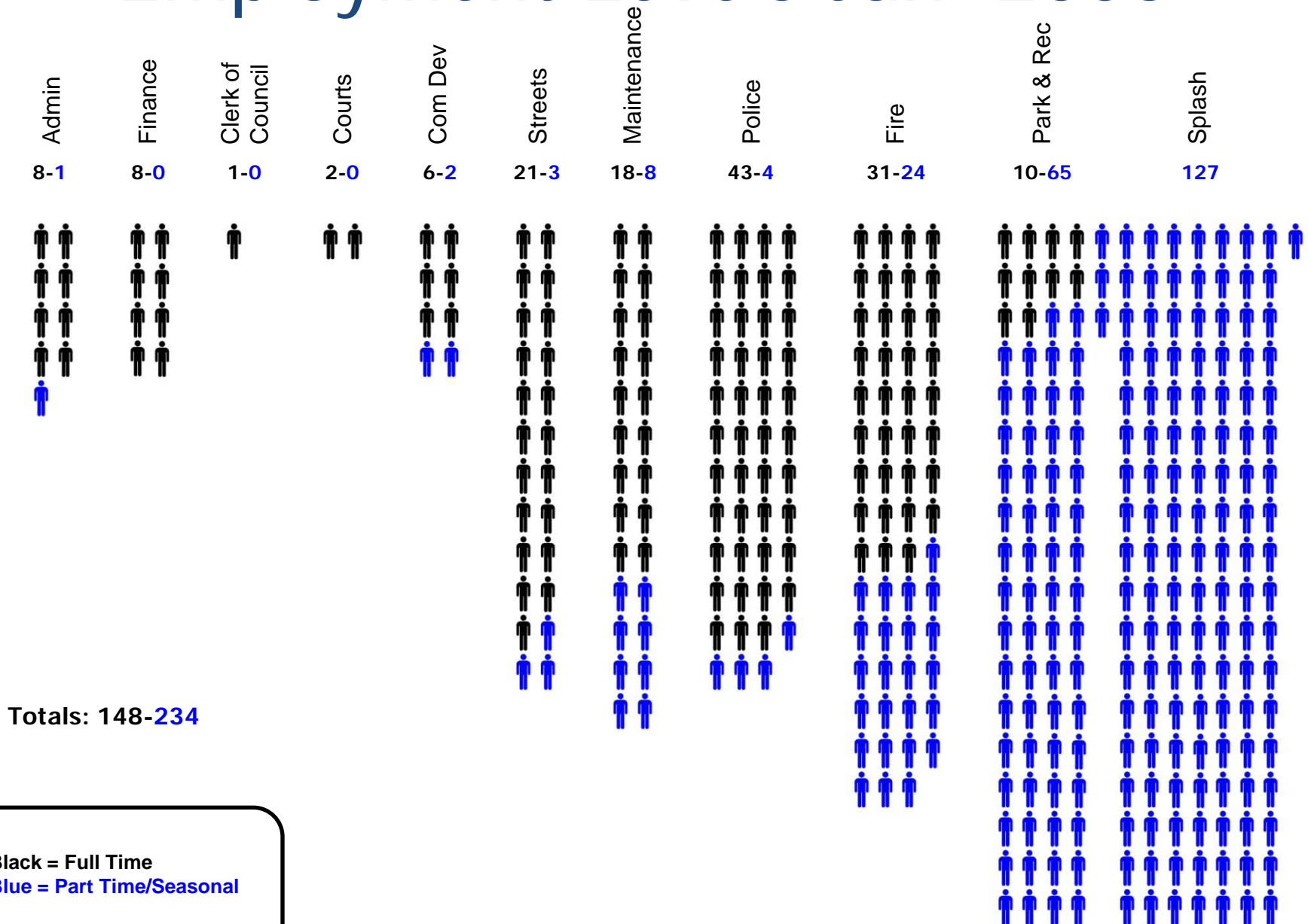
Operating costs are down by 24.8% over forecasted numbers

Total Excess/Shortfall of Revenues and Expenditures is currently under current year projections by 71% and under prior year comparisons by 22.7%.

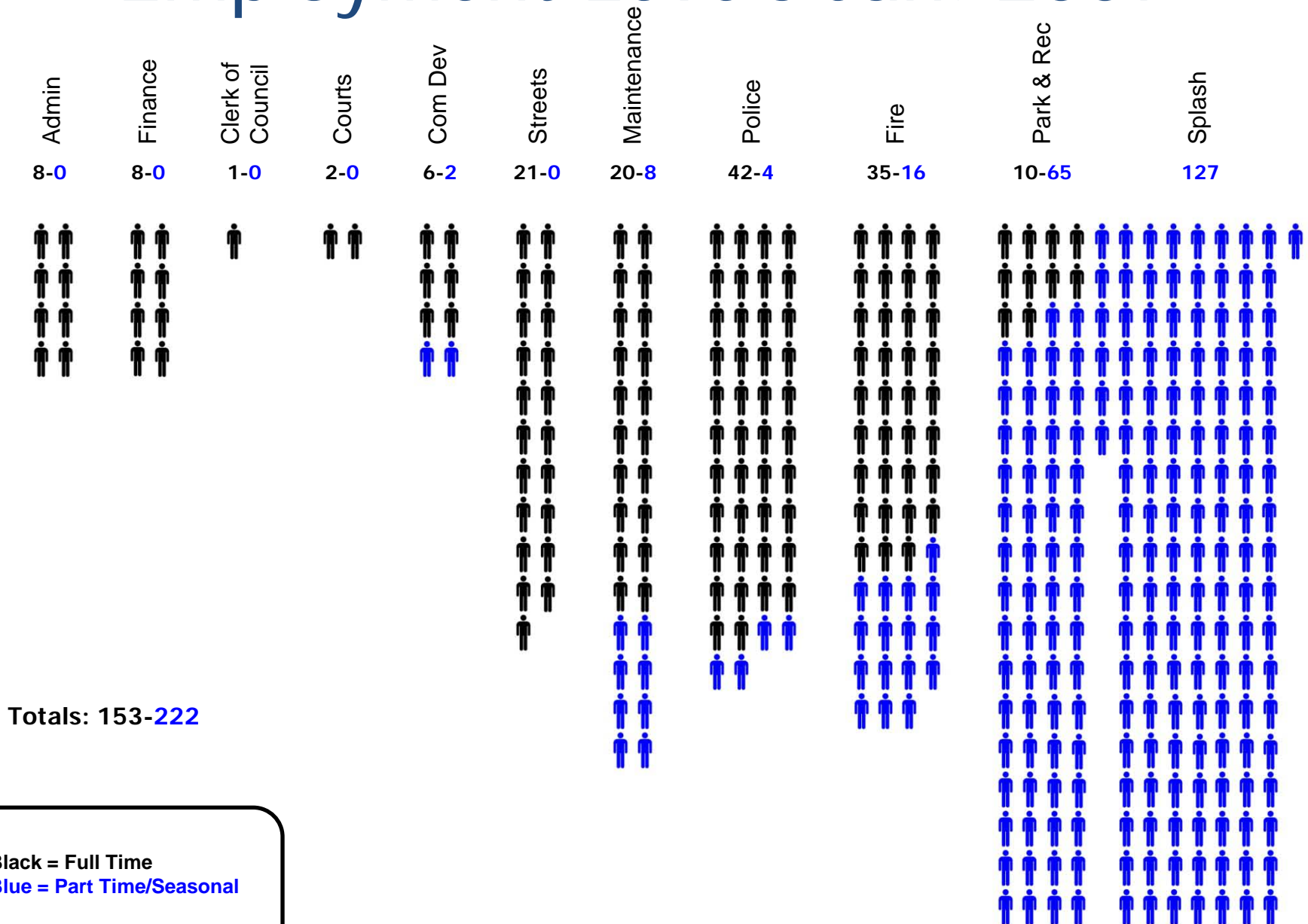
Employment Levels Jan. 2005



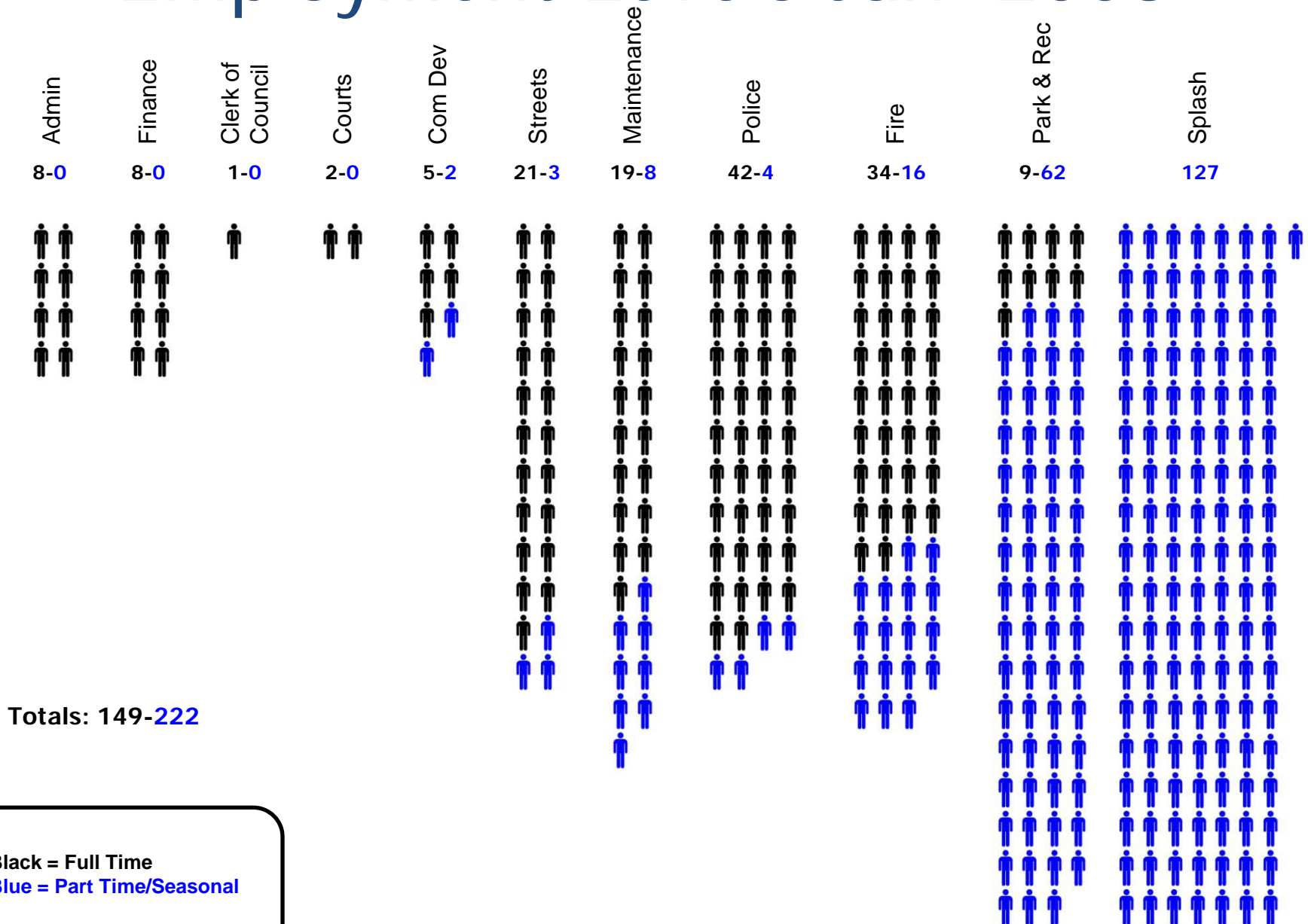
Employment Levels Jan. 2006



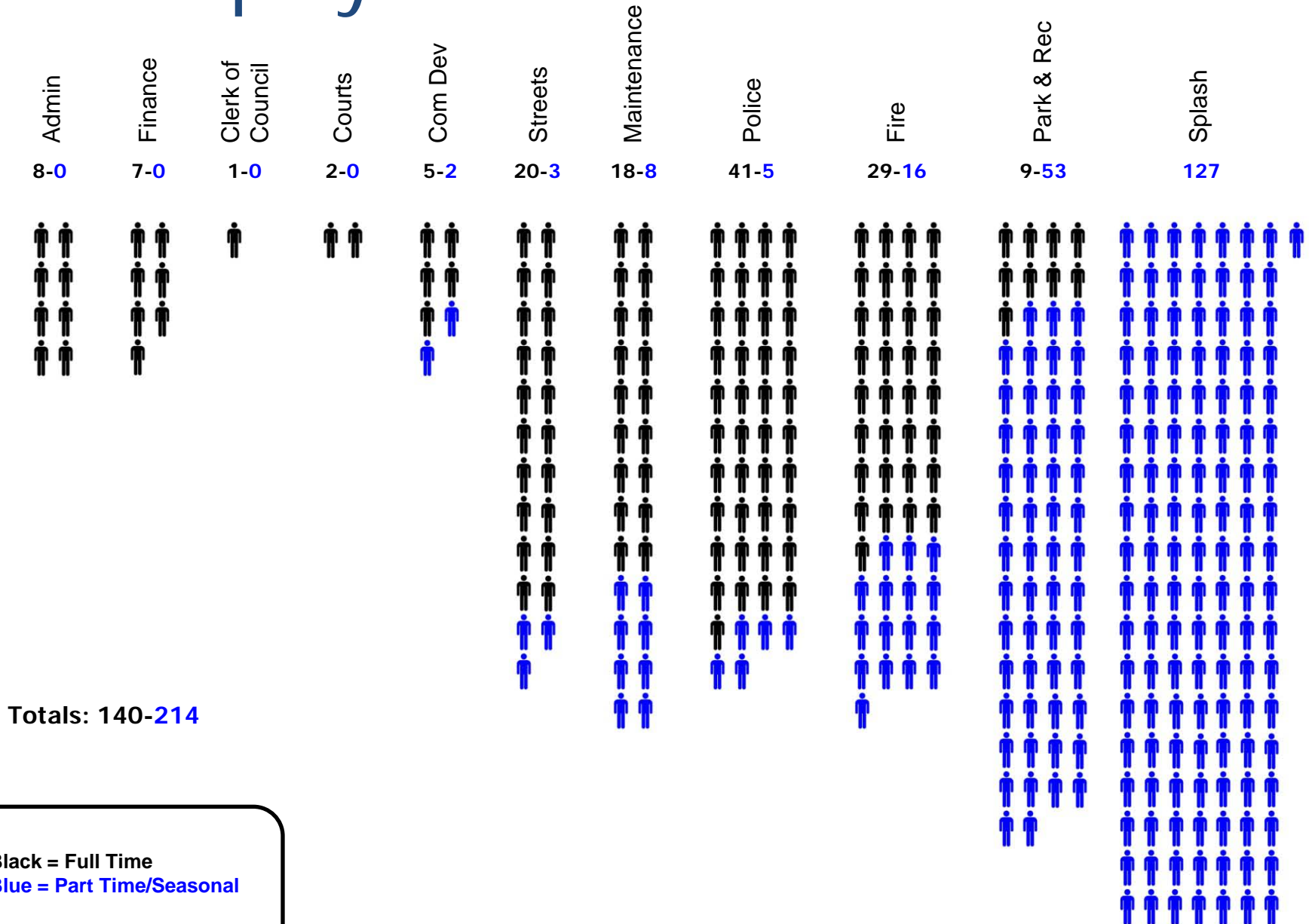
Employment Levels Jan. 2007



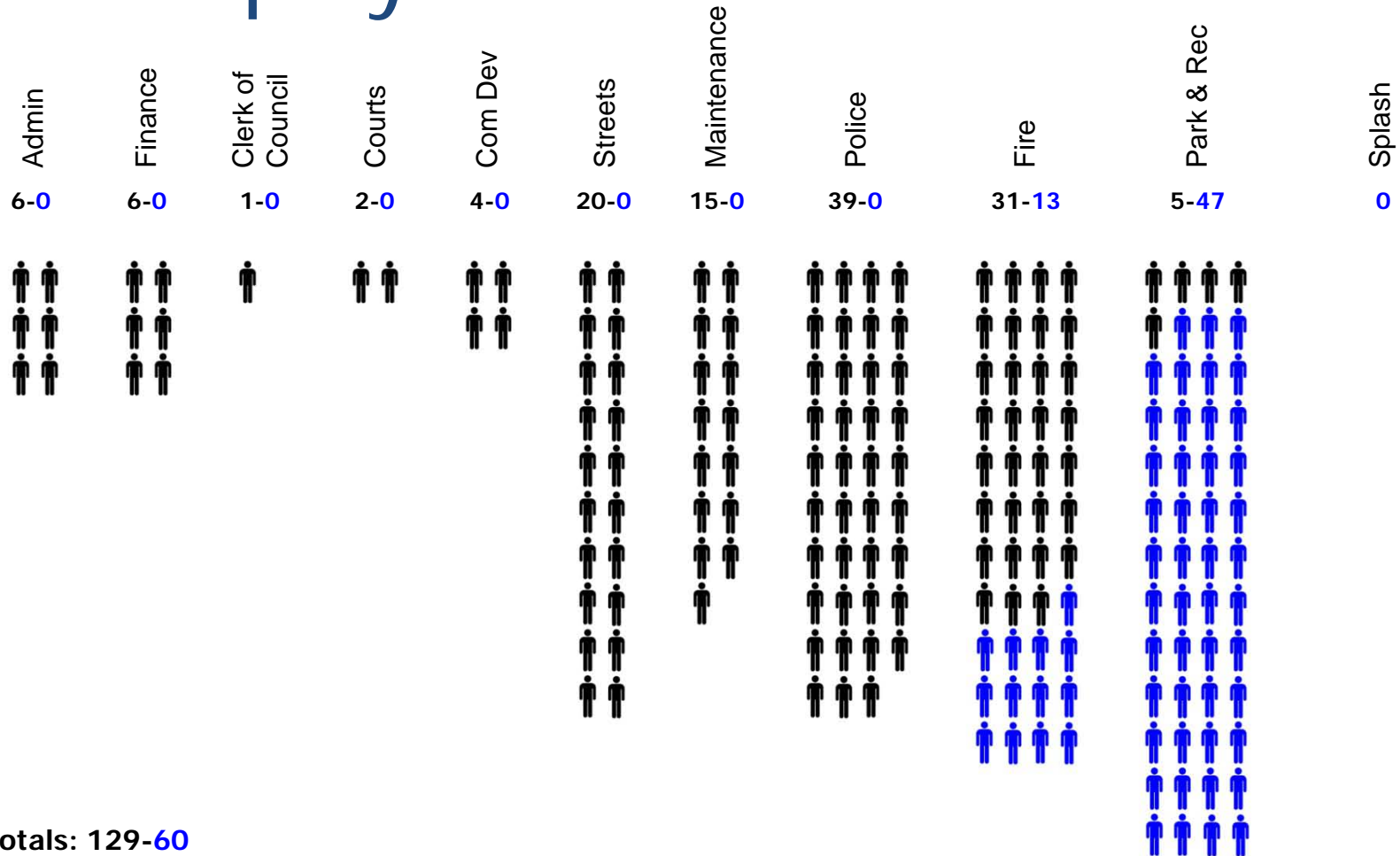
Employment Levels Jan. 2008



Employment Levels Jan. 2009

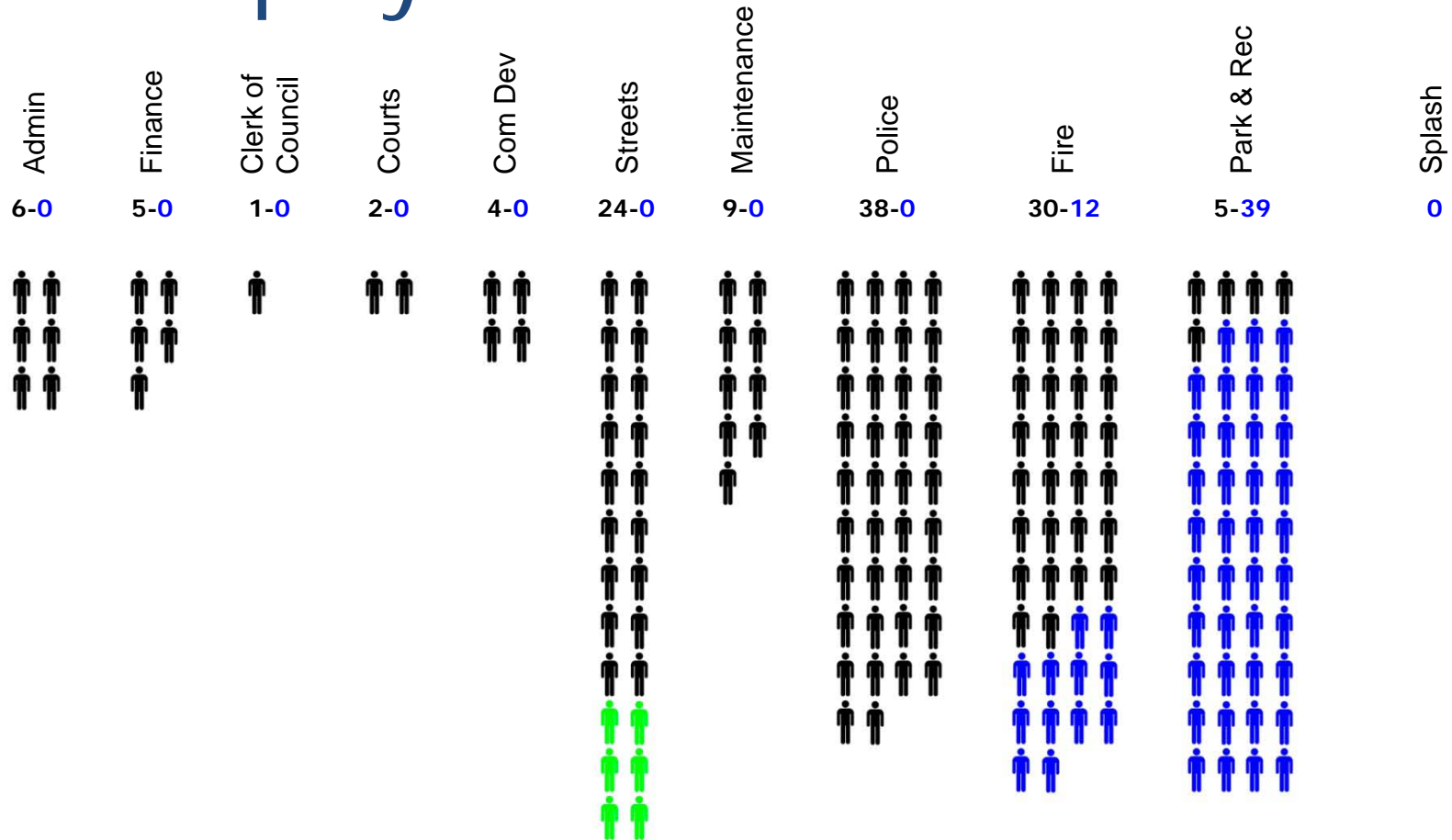


Employment Levels Jan. 2010



Black = Full Time
Blue = Part Time/Seasonal

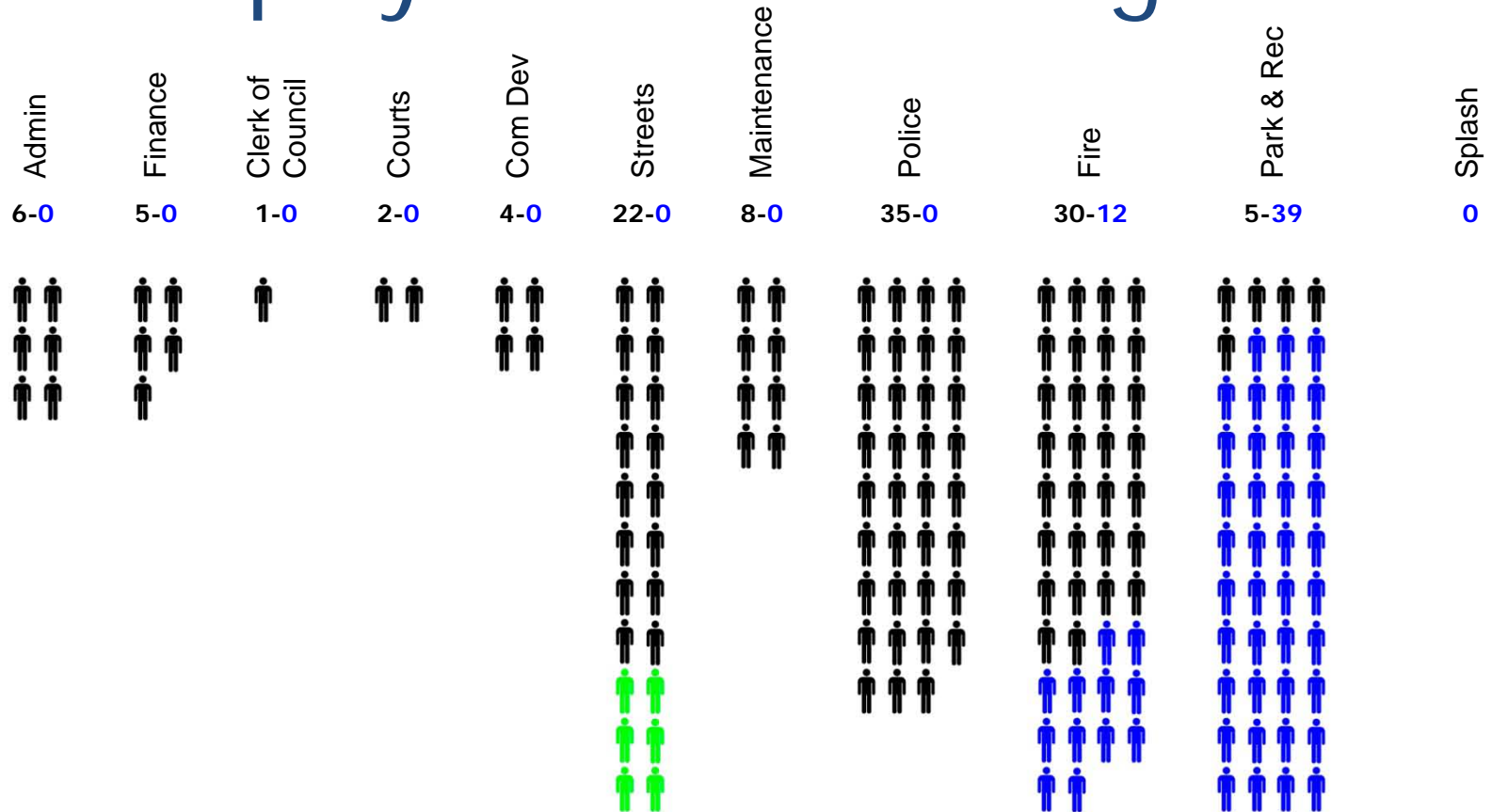
Employment Levels Jan. 2011



Totals: 124-51

Black = Full Time
 Blue = Part Time/Seasonal
 Green = Transfer from Maintenance

Employment Levels Aug. 2011



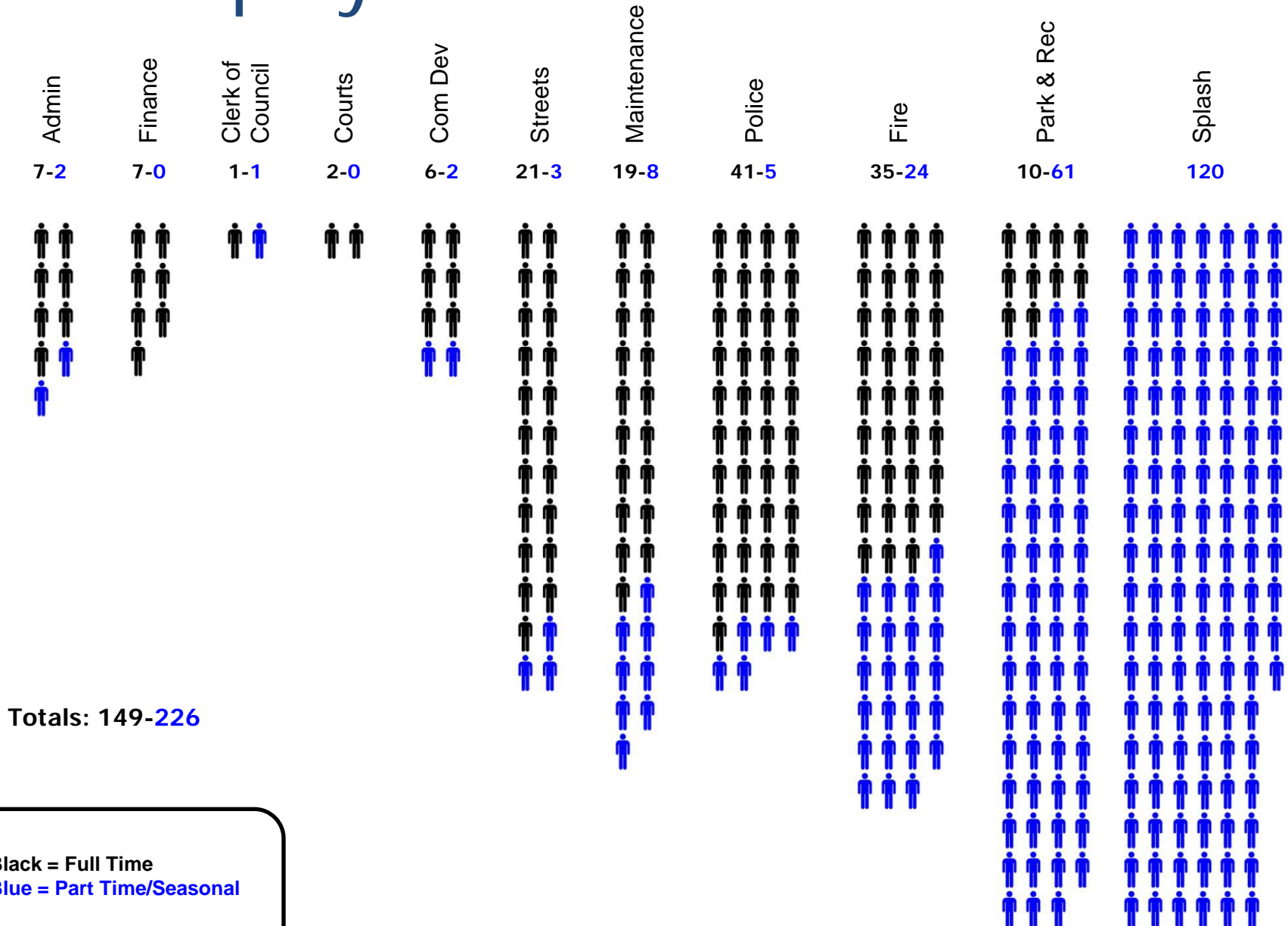
Totals: 118-51

Black = Full Time

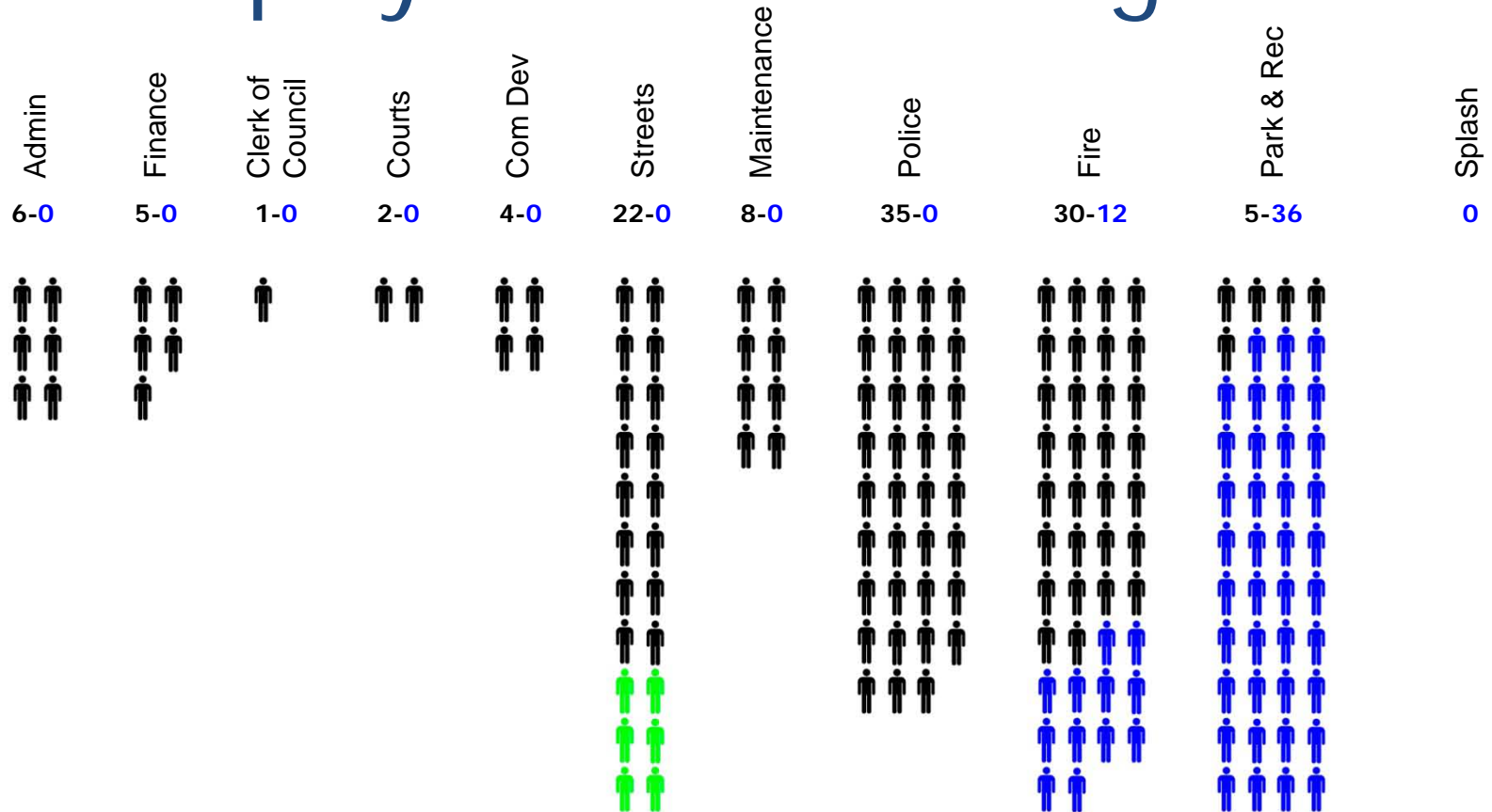
Blue = Part Time/Seasonal

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Employment Levels Jan. 2005



Employment Levels Aug. 2011



Totals: 118-51

Black = Full Time

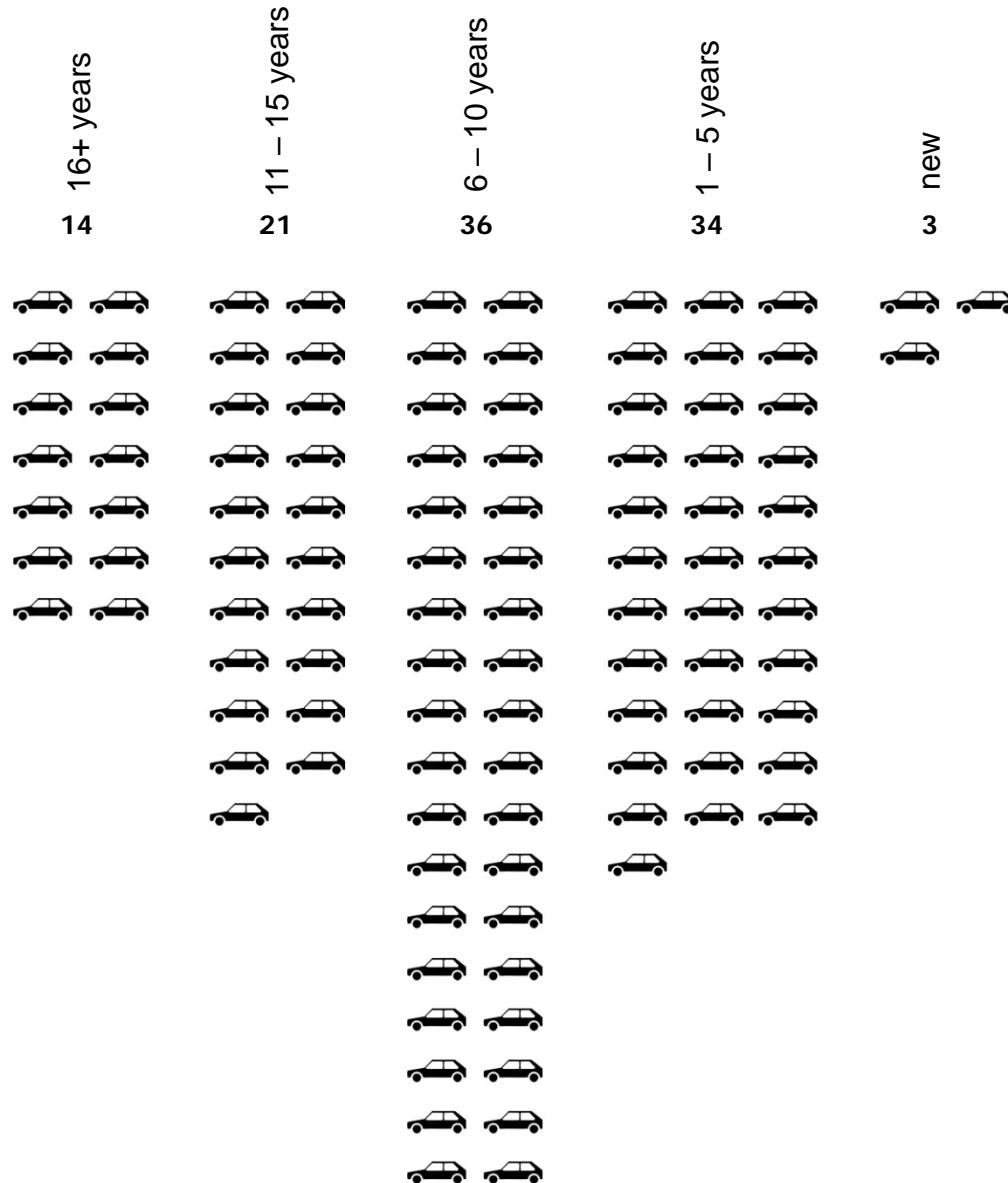
Blue = Part Time/Seasonal

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Projected Attrition

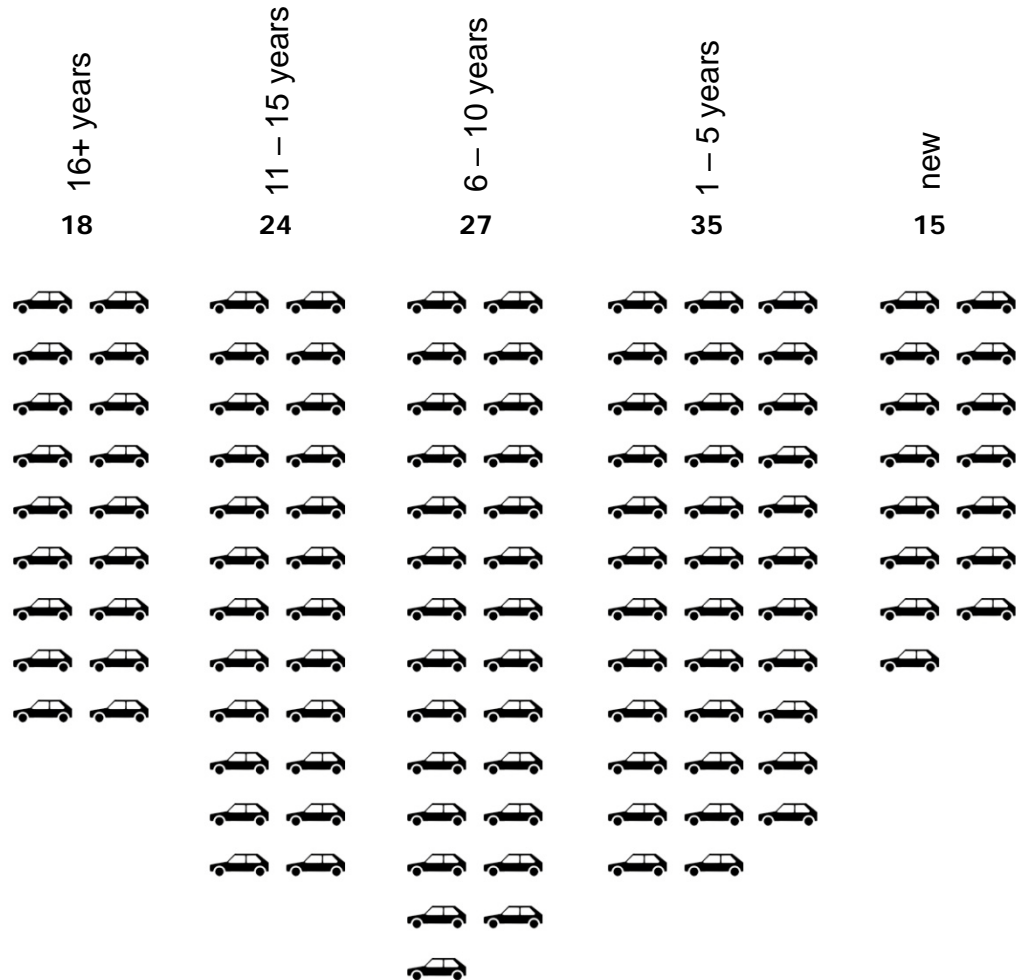
	2012	2013	2014
Admin	0	1	1
Maintenance	0	0	0
Fire	2	1	0
Police	1	1	3
Parks & Rec	0	0	1
Streets	3	0	0
Totals	6	3	5

Fleet Levels 2006



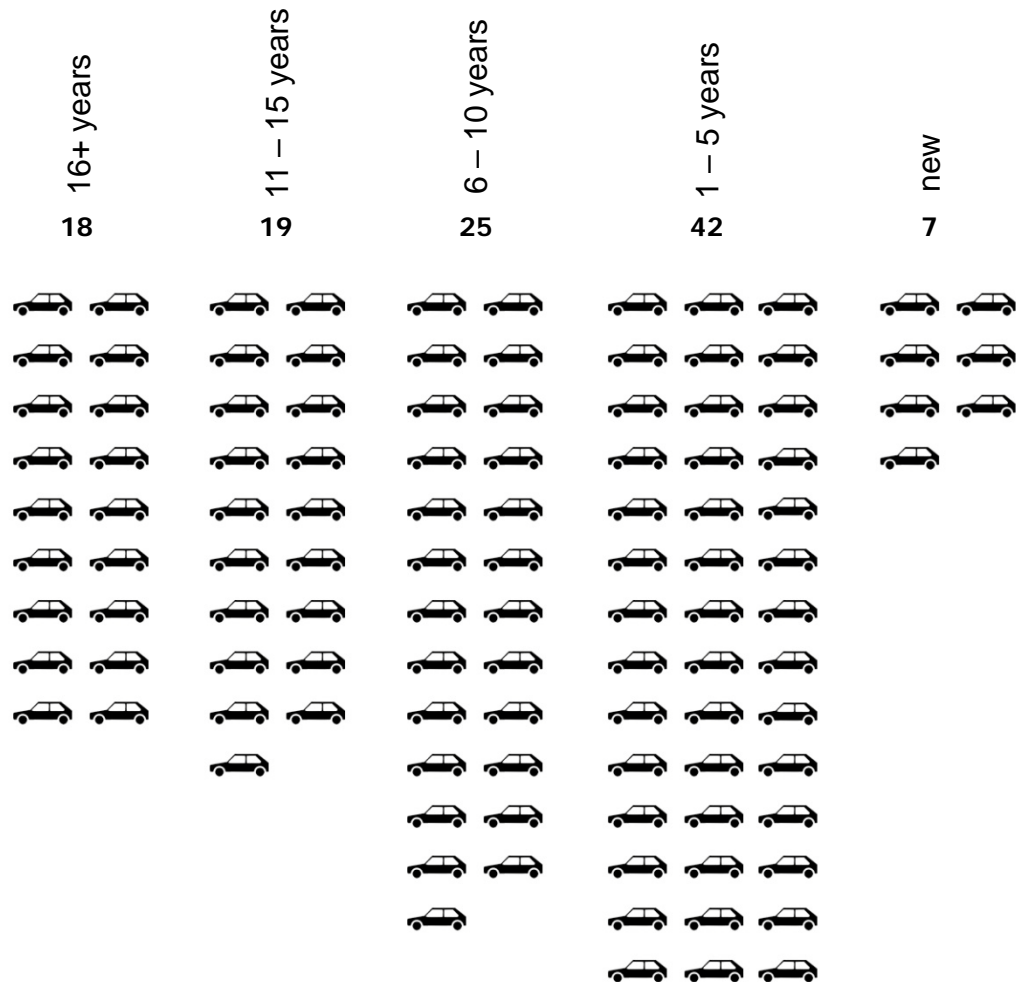
Totals: 108

Fleet Levels 2007



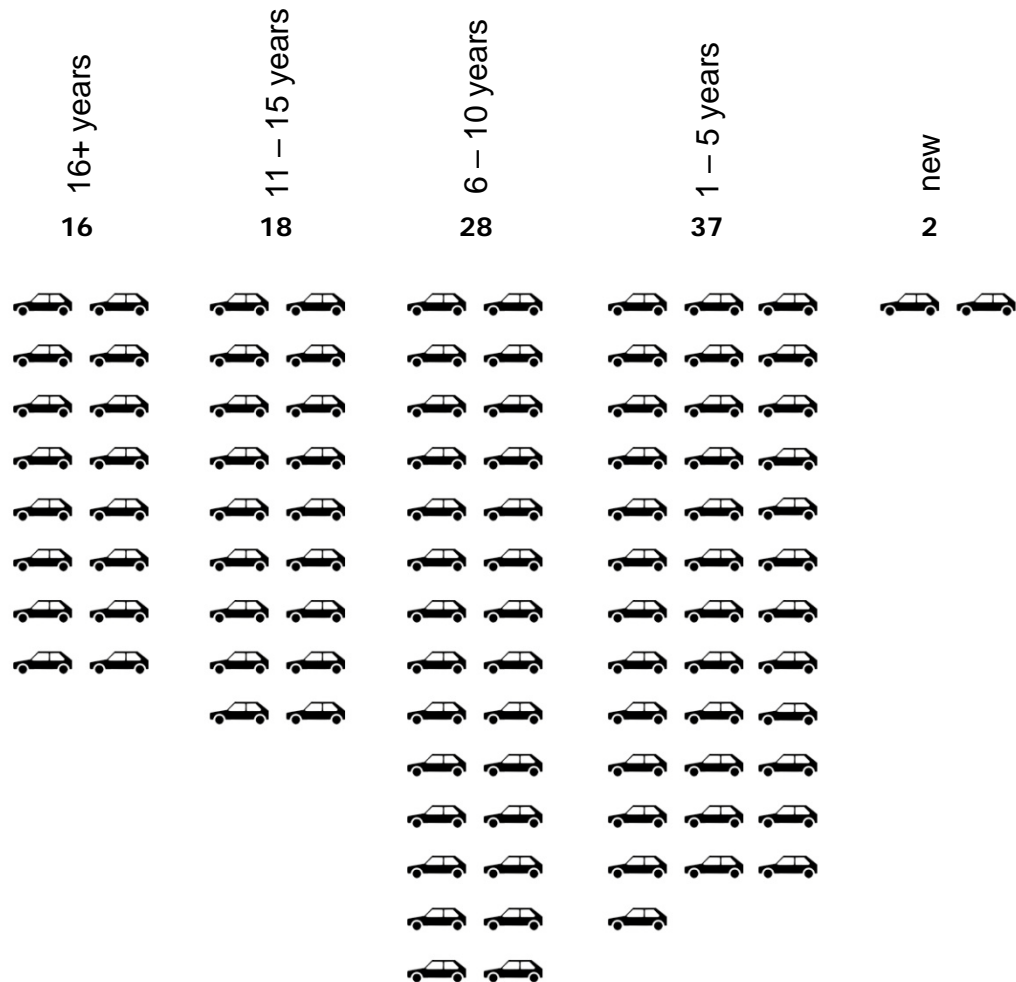
Totals: 119

Fleet Levels 2008



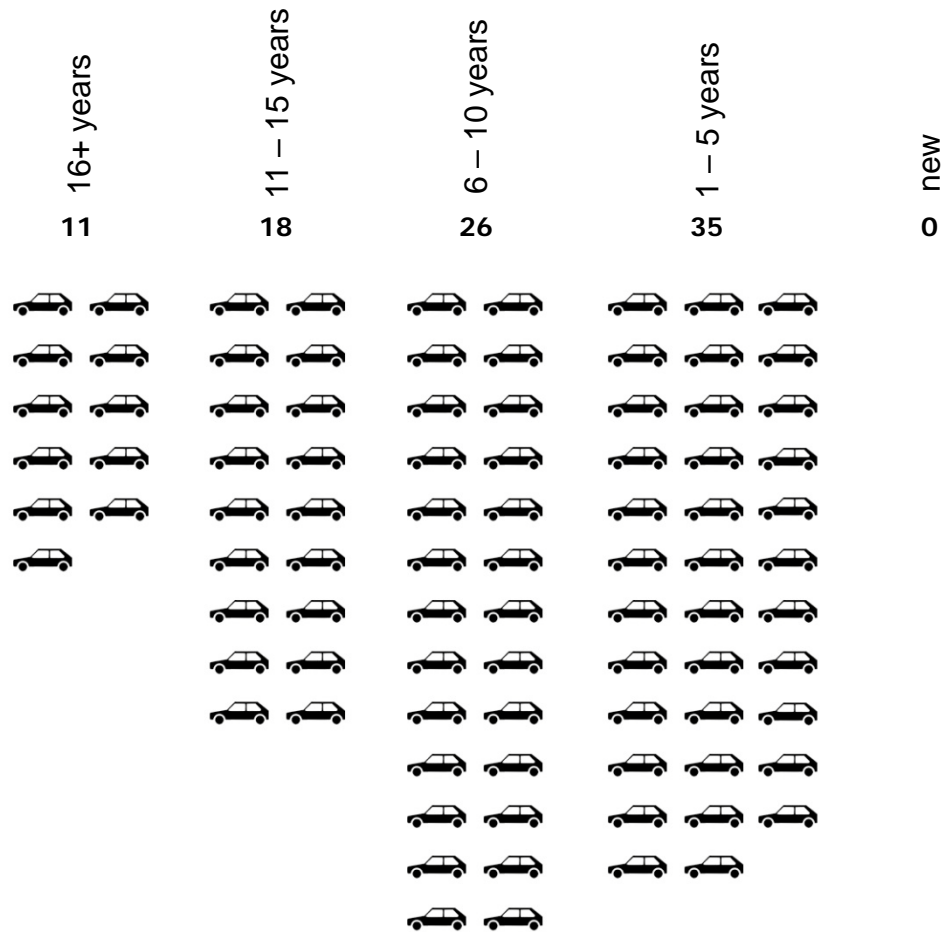
Totals: 111

Fleet Levels 2009



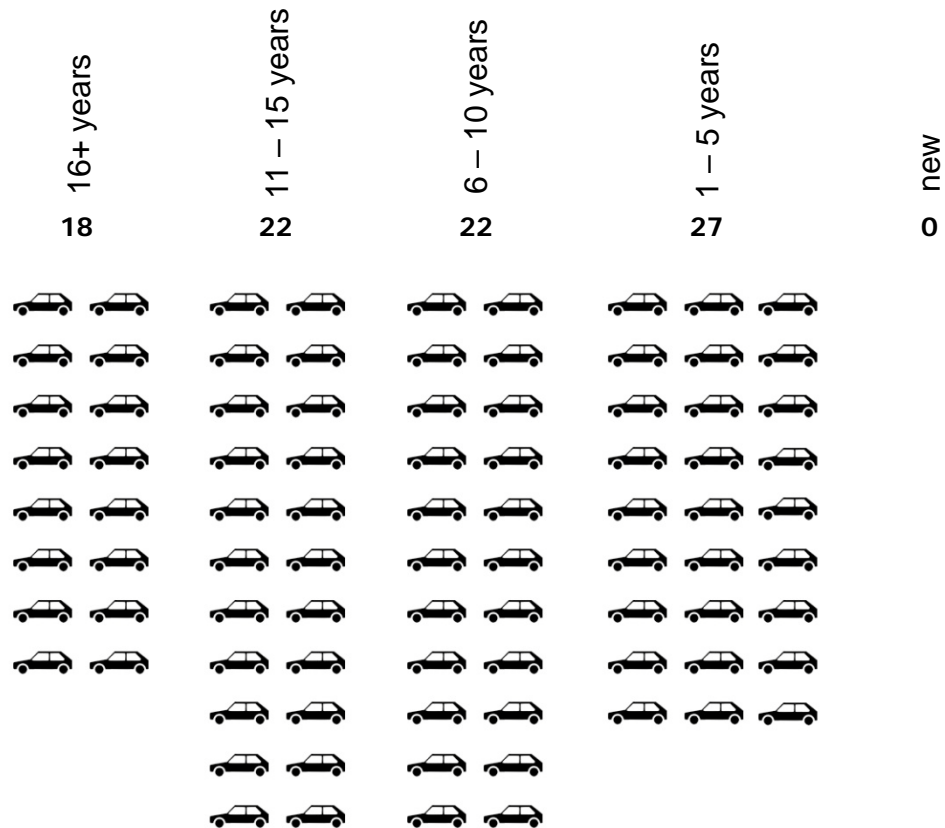
Totals: 101

Fleet Levels 2010



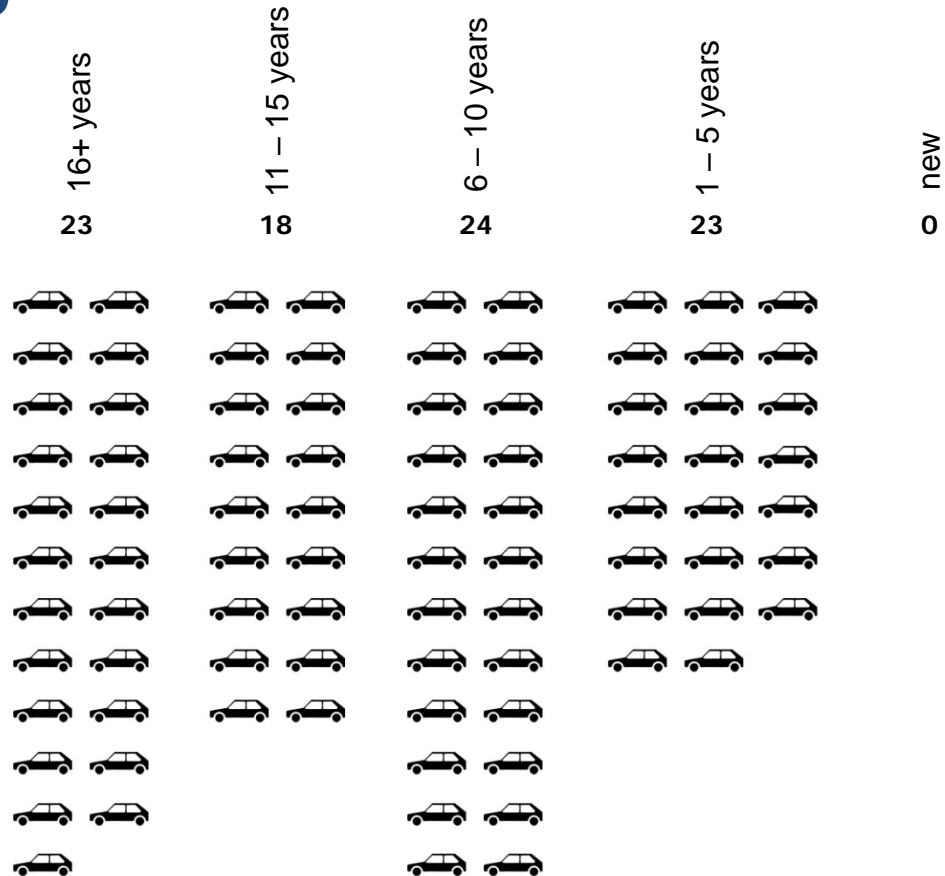
Totals: 90

Fleet Levels 2011



Totals: 89

Projected Fleet Levels 2012



Totals: 89

Income Tax Collection



Income Tax Collection

Year	Income Tax	City Cost	State Cost
2005	\$18,356,610.00	\$77,784.12	\$917,830.50
2006	\$20,160,355.00	\$74,237.76	\$1,008,017.75
2007	\$19,451,805.00	\$81,568.91	\$972,590.25
2008	\$15,350,732.00	\$77,951.45	\$767,536.60
2009	\$12,222,680.00	\$85,333.14	\$611,134.00
2010	\$10,138,303.00	\$78,015.93	\$506,915.15
6 Year Cost		\$474,891.31	\$4,784,024.25

State cost is projected at 5% of current years income tax

City cost is less than 1% each year