

# 2010 City of Chillicothe Budget

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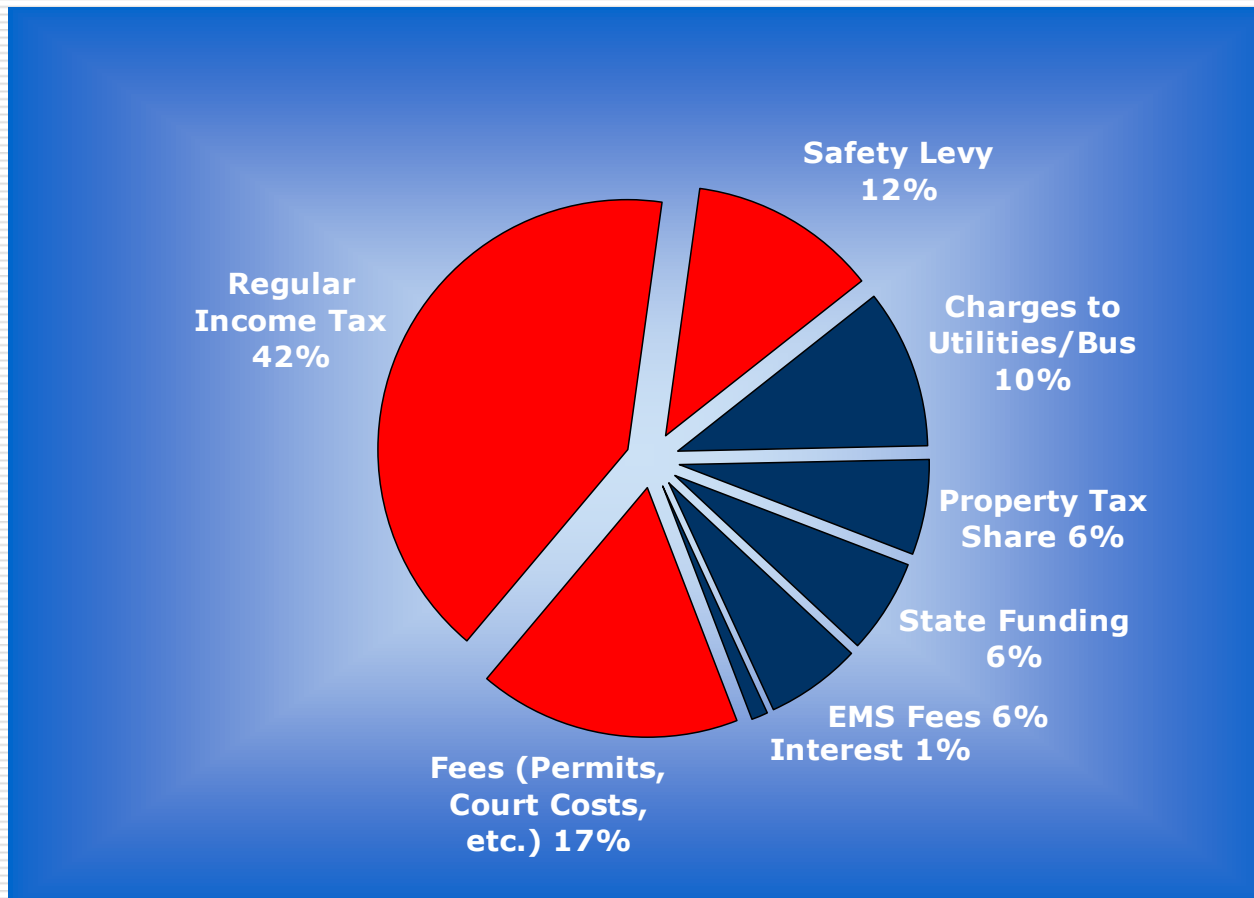
Presented by:

Auditor Tom Spetnagel Jr.

Updated July 15, 2010

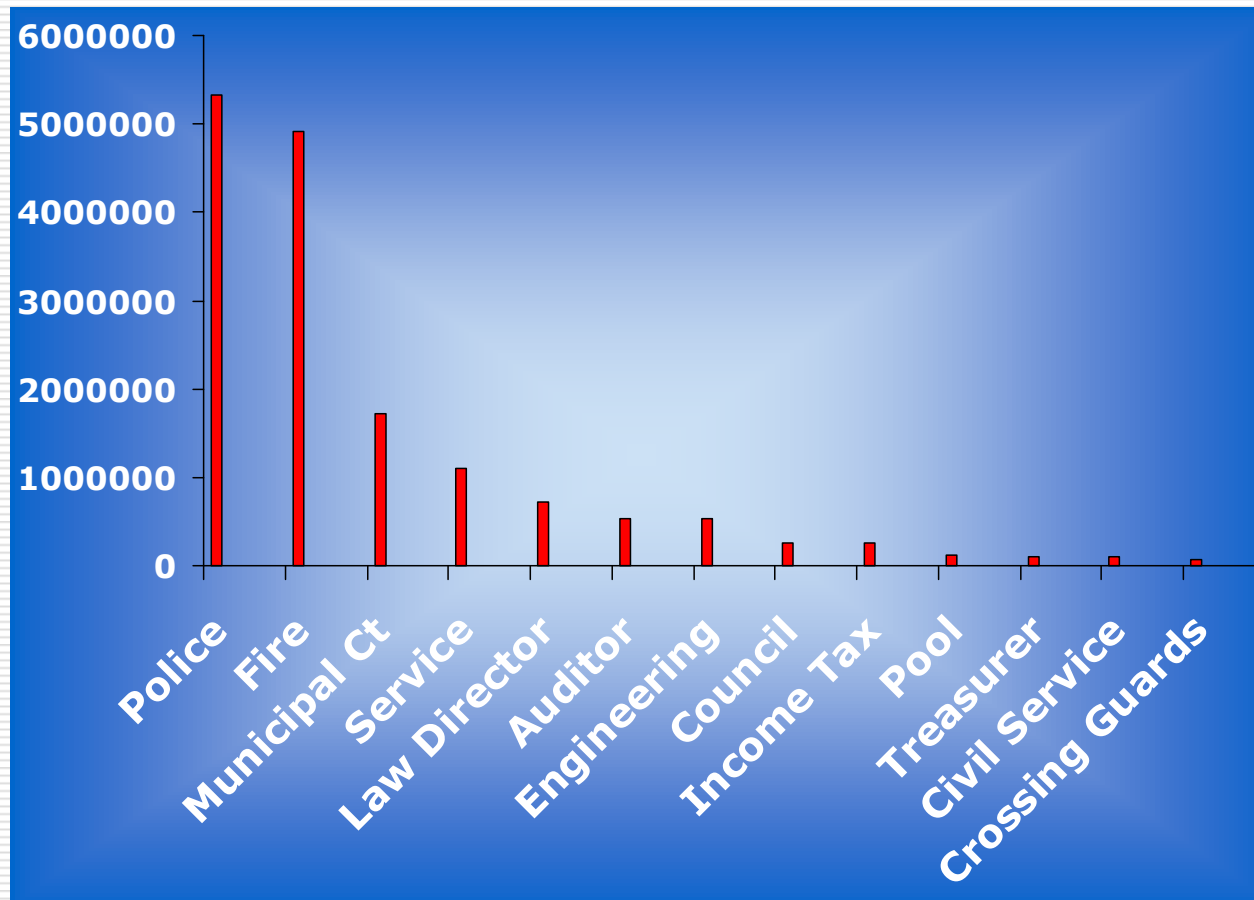
# General Fund Revenues

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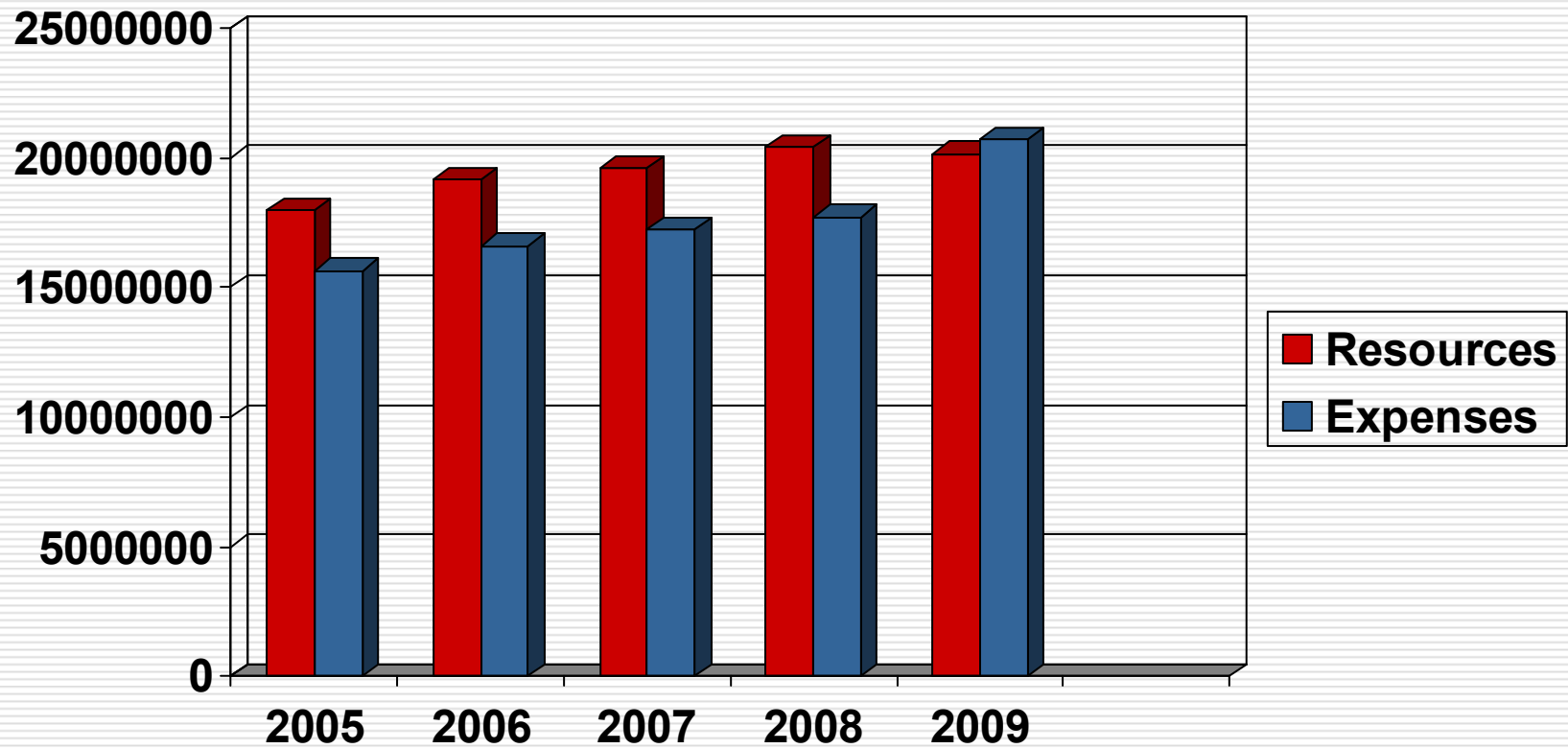
# General Fund Expenses

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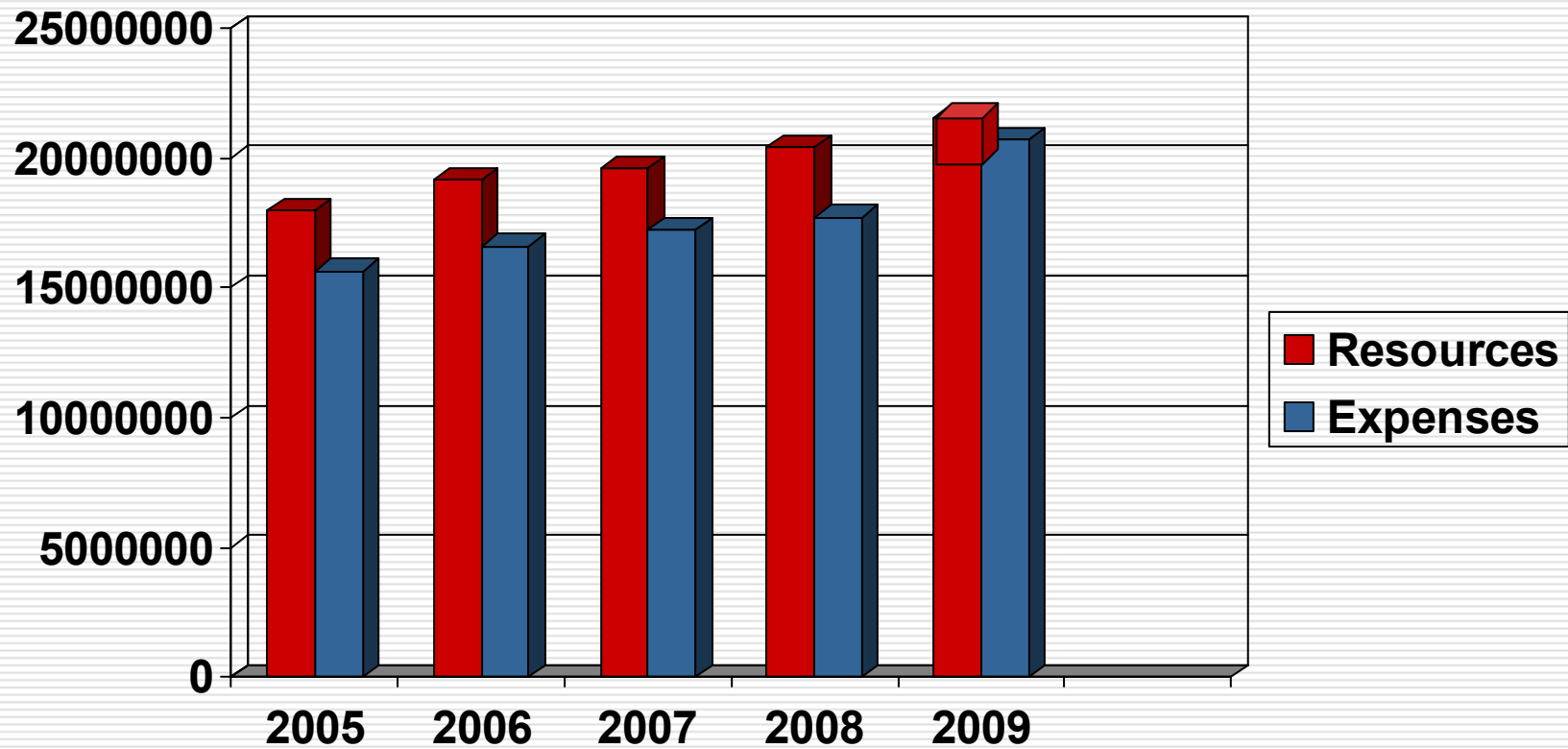
# Historical Trends

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# Historical Trends

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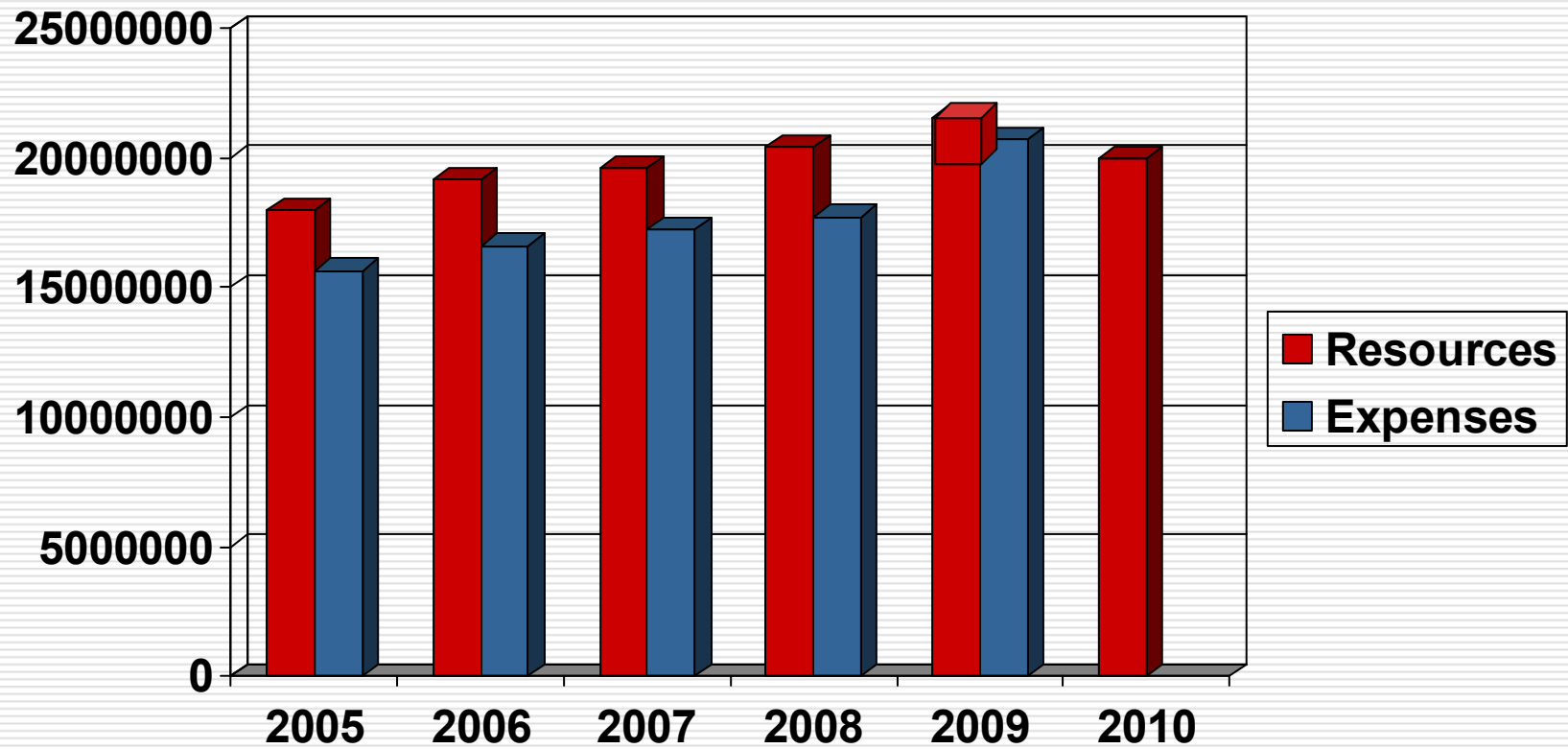


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**+1,404,414.02 (Estate Tax Windfall)**

# Historical Trends

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# Estimated Personnel Costs

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	<b>Appropriations</b>	<b>Actual Needs</b>
Police	\$ 4,905,209.00	\$ 4,733,830.57
Fire	\$ 4,737,970.00	\$ 4,481,196.69
Municipal Court	\$ 1,647,553.19	\$ 1,543,133.76
Law Director	\$ 662,185.00	\$ 679,832.32
Refuse Collection	\$ 628,500.00	\$ 556,247.65
Mayor	\$ 538,278.00	\$ 497,405.62
Auditor	\$ 532,136.70	\$ 414,183.28
Engineering	\$ 520,309.48	\$ 457,459.03
City Council	\$ 254,531.00	\$ 195,214.64
Income Tax	\$ 238,420.00	\$ 246,862.69
Service Admin	\$ 154,056.32	\$ 147,567.42
Treasurer	\$ 101,361.00	\$ 99,199.31
Civil Service	\$ 80,456.00	\$ 72,011.11
Crossing Guards	\$ 61,900.00	\$ 89,630.44
Victim Advocate	\$ 34,074.59	\$ 18,640.56
<b>Total:</b>	<b>\$15,096,940.28</b>	<b>\$14,232,015.09</b>

**Over-appropriated: \$864,925.19**

# Total Estimated Resources

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□ 2009 Carryover	\$	1,681,011.77
□ 2010 Estimated Revenue	\$	17,361,169.30
□ Over-appropriated Money	\$	<u>864,925.19</u>

**Total:** **\$19,907,106.26**

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# Total Estimated Expenses

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<input type="checkbox"/> Orig. 2010 Budget	\$	18,627,821.62
<input type="checkbox"/> Add'l Council Ordinances	\$	907,241.61
<input type="checkbox"/> Antic. Ordinance for Income Tax Refunds	\$	<u>100,000.00</u>

**Total:** **\$19,635,063.23**

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# Estimated Resources vs. Estimated Expenses

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## Resources

\$19,907,106.26

## Expenses

\$19,635,063.23

**Projected Balance: \$272,043.03**

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# Potential Problem - Water

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- ❑ The 2010 budget requires Water to reimburse general fund \$837,580
  - ❑ If this is impossible due to insufficient cash in the Water fund, general fund may have to be drastically reduced
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# Future Outlook

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- ❑ Healthcare costs will continue to rise (12% increase from 2009 to 2010)
  - ❑ General fund revenue will decrease significantly (see next slide)
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# Maximus Cost Allocation Study

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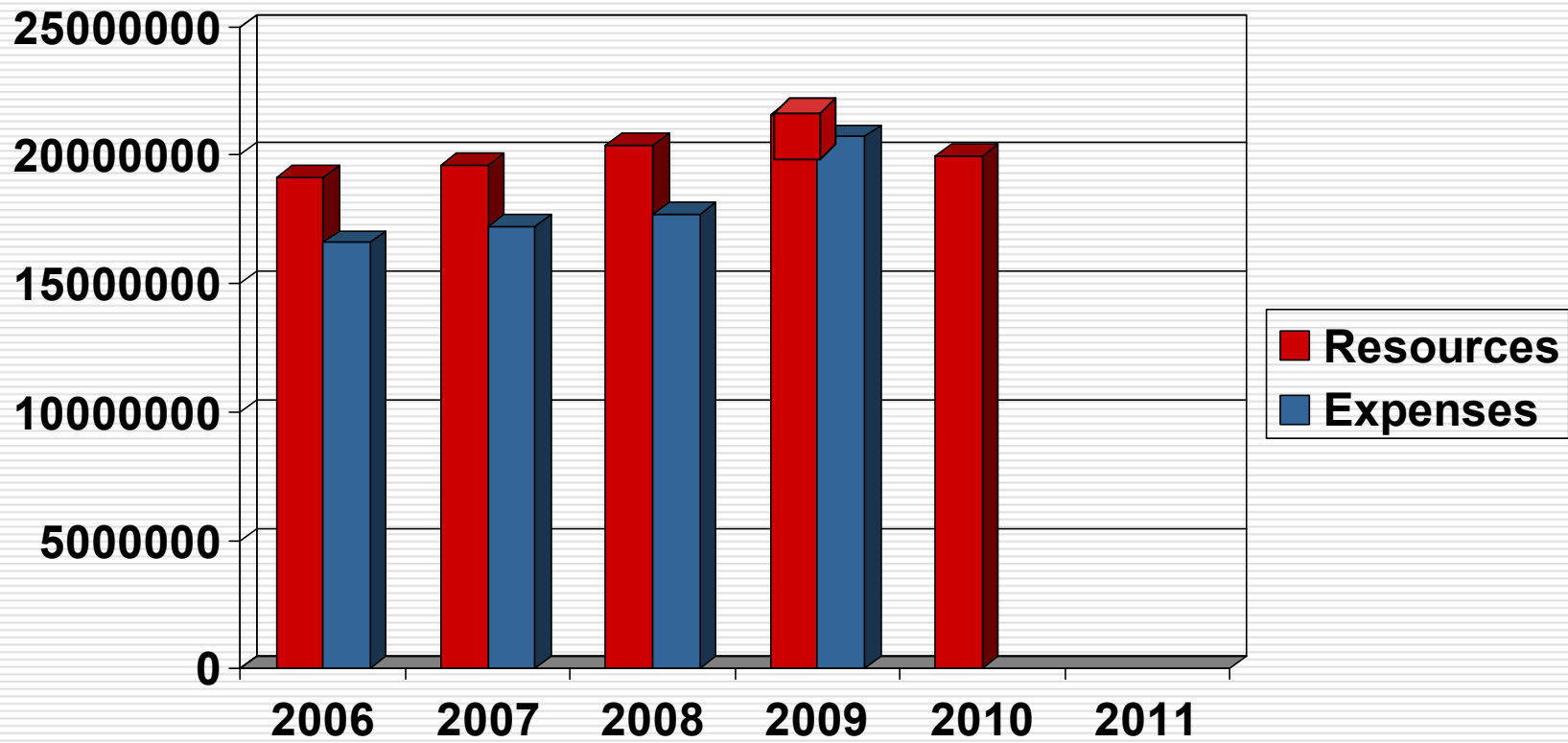
	<b>Budgeted</b>	<b>Maximus</b>
Water	\$ 837,580.00	\$ 285,231.00
Sewer	\$ 558,387.00	\$ 200,846.00
Bus	<u>\$ 279,194.00</u>	<u>\$ 152,313.00</u>
Total:	\$1,675,161.00	\$639,390.00

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**Difference (loss of revenue): \$1,035,771.00**

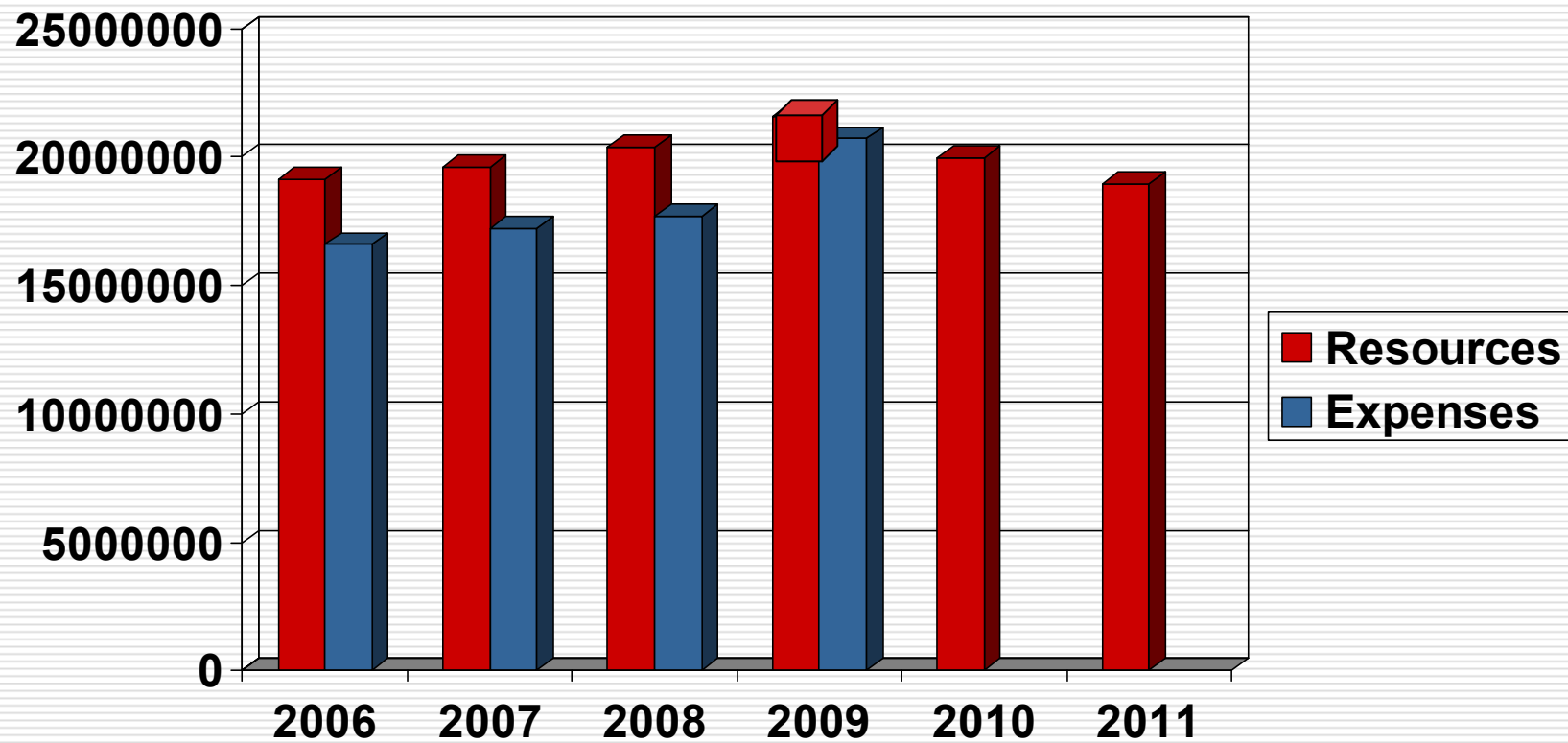
# Historical Trends

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# Historical Trends

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# 2011 Budget Projections

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- 2010 revenue + 3% raises + Maximus study = **(\$2,395,130.47)** as of 12/31/2011

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
REVENUES OVER (UNDER) EXPENDITURES	197,928.87	(366,915.51)	(1,232,495.49)	(2,843,646.75)
BEGINNING UNENCUMBERED FUND BALANCE (USE ACTUAL CASH BALANCE IN COL.2 AND 3)	1,869,970.30	2,067,899.17	1,700,983.66	468,488.17
ENDING CASH FUND BALANCE	<u>2,067,899.17</u>	<u>1,700,983.66</u>	<u>468,488.17</u>	<u>(2,375,158.58)</u>
ESTIMATED ENCUMBRANCES (OUTSTANDING AT END OF YEAR)	<u>151,113.11</u>	<u>19,971.89</u>	<u>19,971.89</u>	<u>19,971.89</u>
ESTIMATED ENDING UNENCUMBERED FUND BALANCE	<u>1,916,786.06</u>	<u>1,681,011.77</u>	<u>448,516.28</u>	<u>(2,395,130.47)</u>

Source: 2011 City of Chillicothe Tax Budget, p. 5

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# Recommendations

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- ❑ Cut out all unnecessary spending
  - ❑ Get concessions from the unions
  - ❑ Rein in the cost of City services, esp. safety services which make up the majority of the general fund
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# Conclusions

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- ❑ Continuing on the current path will result in a deficit by the end of 2011
  - ❑ An aggressive combination of cuts and revenue increases is justified
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# Questions/Reactions?

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