

**COMPARISON OF 2008 AND 2009 BUDGETS
FUEL ACCOUNTING IMPACT**

FUND/DEPT	COMPARING 1ST READING 2009 AND 2008 BUDGET ORDER USING THE MVH FUND TO ACCOUNT FOR FUEL PURCHASING				RESTATING 1ST READING 2009 BUDGET AND 2008 BUDGET ORDER USING INTERNAL SERVICE FUND ACCOUNTING FOR FUEL PURCHASING INSTEAD OF USING THE MVH FUND				COMPARING REVISED 2009 BUDGET TO 2008 BUDGET ORDER USING INTERNAL SERVICE ACCOUNTING FOR FUEL PURCHASING INSTEAD OF USING THE MVH FUND		
	A	B	C	D	E	F	G	H	I	J	K
	Fuel Purchases Through MVH Fund	Fuel Purchases Through MVH Fund	2009 Compared to 2008 2008 Budget Order 2009 1st Reading	2009 Compared to 2008 2008 Budget Order 2009 1st Reading	Fuel Purchases Through Internal Service Fund	Fuel Purchases Through Internal Service Fund	2009 1st Reading Restated Compared to 2008 Restated [Fuel Purchases Through Internal Service Fund]	2009 1st Reading Restated Compared to 2008 Restated [Fuel Purchases Through Internal Service Fund]	Fuel Purchases Through Internal Service Fund	2009 Revised Compared to 2008 Restated	2009 Revised Compared to 2008 Restated
	2008 Budget Order	2009 1st Reading	\$ Difference	% Difference	2008 Restated	2009 1st Reading Restated	\$ Difference	% Difference	2009 Revised	\$ Difference	% Difference
GENERAL FUND											
Mayor	\$ 252,050.00	\$ 120,588.65	\$ (131,461.35)	-52.2%	\$ 252,050.00	\$ 120,588.65	\$ (131,461.35)	-0.7%	\$ 120,588.65	\$ (131,461.35)	-0.7%
Clerk-Treasurer	2,083,620.00	2,195,735.86	112,115.86	5.4%	2,083,620.00	2,195,735.86	112,115.86	0.6%	2,160,853.86	77,233.86	0.4%
City Court	52,190.00	20,326.73	(31,863.27)	-61.1%	52,190.00	20,326.73	(31,863.27)	-0.2%	20,326.73	(31,863.27)	-0.2%
Council	35,080.00	36,880.00	1,800.00	5.1%	35,080.00	36,880.00	1,800.00	0.0%	36,880.00	1,800.00	0.0%
Engineering	315,240.00	276,635.54	(38,604.46)	-12.2%	315,240.00	276,635.54	(38,604.46)	-0.2%	276,635.54	(38,604.46)	-0.2%
City Hall	180,370.00	118,570.00	(61,800.00)	-34.3%	180,370.00	118,570.00	(61,800.00)	-0.3%	118,570.00	(61,800.00)	-0.3%
Police	4,331,270.00	4,478,584.72	147,314.72	3.4%	4,331,270.00	4,478,584.72	147,314.72	0.8%	4,434,084.72	102,814.72	0.5%
Fire	2,705,240.00	2,764,195.73	58,955.73	2.2%	2,705,240.00	2,764,195.73	58,955.73	0.3%	2,763,695.73	58,455.73	0.3%
Sanitation	878,370.00		(878,370.00)	-100.0%	878,370.00		(878,370.00)	-4.5%		(878,370.00)	-4.5%
Police Merit Commission	13,700.00	15,750.00	2,050.00	15.0%	13,700.00	15,750.00	2,050.00	0.0%	13,200.00	(500.00)	0.0%
City Services	363,000.00	255,400.00	(107,600.00)	-29.6%	363,000.00	255,400.00	(107,600.00)	-0.6%	255,400.00	(107,600.00)	-0.6%
Legal	86,050.00	80,275.00	(5,775.00)	-6.7%	86,050.00	80,275.00	(5,775.00)	0.0%	80,275.00	(5,775.00)	0.0%
Development	253,950.00	157,075.00	(96,875.00)	-38.1%	253,950.00	157,075.00	(96,875.00)	-0.5%	157,075.00	(96,875.00)	-0.5%
GENERAL FUND TOTAL	11,550,130.00	10,520,017.23	(1,030,112.77)	-8.9%	11,550,130.00	10,520,017.23	(1,030,112.77)	-5.3%	10,437,585.23	(1,112,544.77)	-5.7%
PARKS AND RECREATION	1,163,430.00	1,121,343.21	(42,086.79)	-3.6%	1,163,430.00	1,121,343.21	(42,086.79)	-0.2%	1,120,043.21	(43,386.79)	-0.2%
POLICE PENSION	702,330.00	721,404.36	19,074.36	2.7%	702,330.00	721,404.36	19,074.36	0.1%	721,404.36	19,074.36	0.1%
FIRE PENSION	658,620.00	568,035.84	(90,584.16)	-13.8%	658,620.00	568,035.84	(90,584.16)	-0.5%	568,035.84	(90,584.16)	-0.5%
CUMULATIVE FIRE BUILDING EQUIPMENT	32,800.00	65,000.00	32,200.00	98.2%	32,800.00	65,000.00	32,200.00	0.2%	65,000.00	32,200.00	0.2%
CONTROLLED LEVY FUNDS	\$ 14,107,310.00	\$ 12,995,800.64	\$ (1,111,509.36)	-7.9%	\$ 14,107,310.00	\$ 12,995,800.64	\$ (1,111,509.36)	-5.7%	\$ 12,912,068.64	\$ (1,195,241.36)	-6.2%
CUMULATIVE CAPITAL DEVELOPMENT	921,800.00	844,738.40	(77,061.60)	-8.4%	921,800.00	844,738.40	(77,061.60)	-0.4%	831,310.40	(90,489.60)	-0.5%
FIRE TRUCK LEASE	90,985.00	87,575.00	(3,410.00)	-3.7%	90,985.00	87,575.00	(3,410.00)	0.0%	87,575.00	(3,410.00)	0.0%
RAINY DAY	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
MOTOR VEHICLE HIGHWAY	1,452,460.00	1,857,391.42	404,931.42	27.9%	1,195,210.00	1,432,361.42	237,151.42	1.2%	1,431,361.42	236,151.42	1.2%
FIRE FIGHTING	26,200.00	67,986.00	41,786.00	159.5%	26,200.00	67,986.00	41,786.00	0.2%	66,986.00	40,786.00	0.2%
LOCAL ROAD AND STREET	471,000.00	471,000.00	-	0.0%	471,000.00	471,000.00	-	0.0%	471,000.00	-	0.0%
ECONOMIC DEVELOPMENT INCOME TAX	2,017,500.00	2,003,088.00	(14,412.00)	-0.7%	2,017,500.00	2,003,088.00	(14,412.00)	-0.1%	1,953,088.00	(64,412.00)	-0.3%
LAW ENFORCEMENT CONTINUING EDUCATION	19,600.00	30,500.00	10,900.00	55.6%	19,600.00	30,500.00	10,900.00	0.1%	29,500.00	9,900.00	0.1%
CUMULATIVE CAPITAL IMPROVEMENT	184,000.00	111,110.00	(72,890.00)	-39.6%	184,000.00	111,110.00	(72,890.00)	-0.4%	111,110.00	(72,890.00)	-0.4%
PARKS NONREVERTING CAPITAL-POOL	27,500.00	44,000.00	16,500.00	60.0%	27,500.00	44,000.00	16,500.00	0.1%	44,000.00	16,500.00	0.1%
LOHUT	311,000.00	-	(311,000.00)	-100.0%	311,000.00	-	(311,000.00)	-1.6%	-	(311,000.00)	-1.6%
MAJOR MOVES	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
CLERK'S RECORD PERPETUATION	7,000.00	-	(7,000.00)	-100.0%	7,000.00	-	(7,000.00)	0.0%	-	(7,000.00)	0.0%
TOTAL ALL FUNDS	\$ 19,636,355.00	\$ 18,513,189.46	\$ (1,123,165.54)	-5.7%	\$ 19,379,105.00	\$ 18,088,159.46	\$ (1,290,945.54)	-6.7%	\$ 17,937,999.46	\$ (1,441,105.54)	-7.4%
Add: Moved to WWTU-E in 2009			\$1,267,826.96		\$ 257,250.00	\$ (257,250.00)	\$1,267,826.96			\$1,267,826.96	
2009 Increase (Decrease) Over 2008 Without WWTU-E Moves			\$ 144,661.42				\$ (23,118.58)			\$ (173,278.58)	
% Increase (Decrease) Over 2008 Without WWTU-E Moves			0.74%				-0.12%			-0.89%	
Is spending higher in 2009 than in 2008? NO											
1. Using the MVH Fund for centralized fuel purchasing in a year of sharply rising fuel prices makes year to year budget comparisons invalid as a measure of year to year spending. Spending on fuel is carried in both the MVH budget and again in the individual department and fund budgets, producing a budget number that doesn't track spending. The lack of internal service fund accounting is causing the 2009 budget to be \$198,642 greater than 2008 for fuel purchases when the true measure of spending authorized is actually \$30,961 greater. This results in a material misstatement of spending, with the 2009 budget higher than the 2008 budget (Column C.)											
2. Using internal fund account for fuel purchasing makes the budget a true measure of spending. The 2009 budget 1st reading is lower than the 2008 budget when the duplicate budgeting is removed (Column G), with or without moves to WWTU-E. This is an "apples to apples" comparison.											
3. The revised 2009 budget is lower than the 2008 budget (Column J), with or without moves to WWTU-E. This is an "apples to apples" comparison.											