

						General Fund Departmental Budgets as of		05/03/2006	
General Fund-									
Dept.	2005 Actual	2006 Budget	2006 Est. Actual	2007 Budget	2007 Budget % Budget Inc.	2008 Budget	2008 Budget % Budget Inc.		
City Council:	16,791	16,368	16,368	17,870	9.18%	18,195	1.82%		
Executive:	89,120	78,940	83,018	73,745	-6.58%	78,025	5.80%		
Elections:	13,641	13,855	12,065	12,550	-9.42%	12,720	1.35%		
Accounting:	105,508	109,636	116,754	124,588	13.64%	125,050	0.37%		
Assessor:	86,432	97,848	84,545	38,900	-60.24%	39,805	2.33%		
Attorney:	50,560	51,000	64,000	50,100	-1.76%	52,300	4.39%		
Data Processing:	19,024	141,000	135,500	93,400	-33.76%	42,400	-54.60%		
Clerk-Treasurer:	147,318	153,344	159,405	130,428	-14.95%	135,209	3.67%		
Buildings & Grounds:	37,128	32,673	32,290	35,530	8.74%	35,335	-0.55%		
Cemetery:	239,553	177,474	170,284	196,758	10.87%	193,735	-1.54%		
Police Department:	1,206,728	1,103,899	1,136,996	1,145,144	3.74%	1,204,069	5.15%		
Fire Department:	998,780	759,615	823,546	776,025	2.16%	822,640	6.01%		
Public Works:	234,427	355,175	281,013	287,530	-19.05%	296,925	3.27%		
Street Lighting:	113,359	104,570	113,065	113,500	8.54%	115,630	1.88%		
Garbage Collection:	426,176	459,925	431,729	442,475	-3.79%	455,401	2.92%		
Planning & Comm. Dev.	0	0	15,525	101,985	N/A	107,897	5.80%		
Parks & Recreation:	68,043	63,084	67,035	68,840	9.12%	72,337	5.08%		
Community Promotion:	10,278	11,500	10,500	11,500	0.00%	11,500	0.00%		
Other Functions:	150,870	156,010	185,888	161,675	3.63%	162,475	0.49%		
Other Financing Uses:		499,401	499,401	823,482	64.89%	1,250,000	51.79%		
(Other functions includes retirees' life ins., liability insurance, and equipment rental paid to the MV&E Fund.)									
(Other financing uses includes the transfer of taxes to the P&F pension fund, and transfer of monies to the capital imp.fund, MV&E fund and the Health Ins. Fund.)									
Subtotal:	4,013,736	4,385,317	4,438,927	4,708,021		5,231,648			

General Fund
Description of Functional Classification
Fiscal Year 2006-07 Budget
City of Iron Mountain

A. Revenues:

1. **General Taxes.** Includes revenue from current property tax levy, mobile home fees, payments in lieu of taxes, taxes other than assessed and penalties, interest on taxes, and Tax Administration Fee.
2. **License and Permits.** Includes revenue from business licenses, non-business licenses, zoning permits, cable TV franchise fees, and rental housing and storm water permits.
3. **Federal Grants.** Estimated Revenue from "302" Police Training Fund.
4. **State Grants.** Includes revenues from public safety for police training and from State share revenues that include sales tax and liquor tax.
5. **Contributions from Local units.** Iron Mountain School District's share of the cost of the Liaison officer and school election costs.
6. **Charges for Services.** Includes revenue from fire protection fees, cemetery grave opening, refuse disposal fees, sewage fees, miscellaneous sales, sale of cemetery lots, and the internet access fee for property information.
7. **Fines and Forfeits.** Includes revenues from City ordinance fines and parking fines.
8. **Interest and Rents.** Includes revenue from investment interest earnings and from rent of City owned property.
9. **Other Revenue.** Includes revenues from miscellaneous sources, and miscellaneous reimbursements.
10. **Other Financing Sources.** Includes interfund transfers from Cemetery Trust Fund for interest earnings, from Major Street Fund and Local Street Fund for administrative expense and fringe benefits, overhead, and materials, and from TIFA Fund for Administrative expense and contributions towards computer equipment and software.

B. Expenditures

1. **Legislative.** Includes expenditures of the City Council.
2. **General Government.** Includes expenditures for the City Manager, Elections, Accounting, Assessor, City Attorney, Data Processing, City Clerk-Treasurer, Building and Grounds, Cemetery Maintenance, and Planning and Community Development.
3. **Public Safety.** Includes expenditures for the Police Department and Fire Department.
4. **Public Works.** Includes expenditures for the general Public Works Department (e.g., parking lot, sidewalk and alley maintenance), street lighting and refuse collection.

5. Recreation and Cultural. Includes expenditures for park, ballfields and tot lot maintenance and community promotion (e.g. donations to various civic groups).
6. Other Functions. Includes expenditures for general liability and property insurance, retirees' life insurance, and Equipment Rental.
7. Other Financing Uses. Includes transfers to Capital Improvement Fund, Police and Fire Pension Fund, Health Insurance Fund and Motor Vehicle and Equipment Fund.