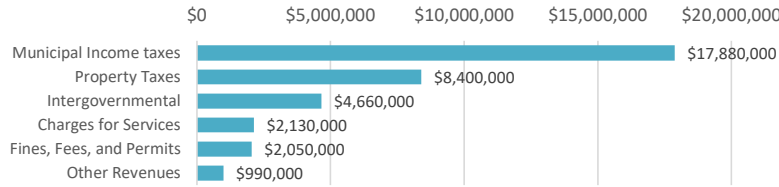
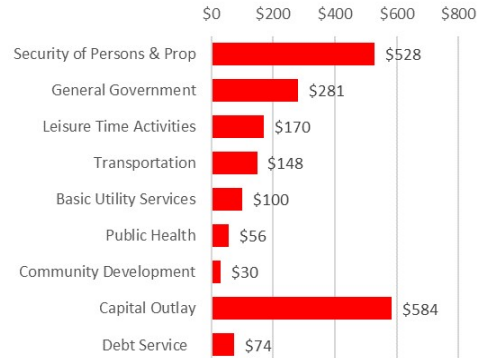


2016-21 Rocky River Governmental Revenues and Expenses

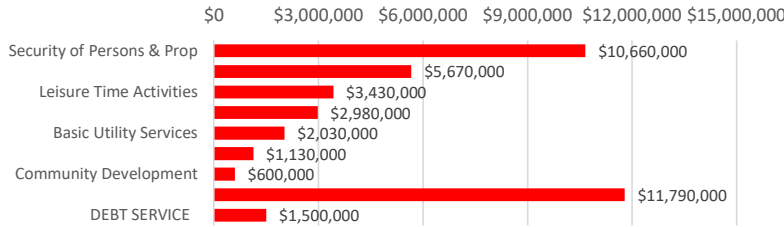
Rocky River Revenues (2021)



Rocky River Government Per Capita Expenses



Rocky River Expenses (2021)



Changes in Rocky River Governmental Funds Balances (Mod Accrual Basis of Acctg)

REVENUES	2017	2018	2019	2020 (a)	2021	2021 Per Capita	%of 2021
Municipal Income taxes	\$13,823,100	\$13,781,000	\$16,363,700	\$15,799,600	\$17,878,200	\$885	50%
Property Taxes	\$7,142,800	\$7,120,600	\$8,315,600	\$8,213,500	\$8,400,500	\$416	23%
Intergovernmental	\$3,013,800	\$4,146,900	\$3,325,600	\$4,740,500	\$4,664,600	\$231	13%
Charges for Services	\$2,580,700	\$2,669,200	\$2,534,000	\$1,581,400	\$2,133,300	\$106	6%
Fines, Fees, and Permits	\$3,423,000	\$3,325,700	\$3,141,900	\$2,042,700	\$2,054,000	\$102	6%
Rentals	\$97,600	\$106,500	\$311,700	\$204,200	\$363,600	\$18	1%
Other	\$184,100	\$1,283,000	\$206,800	\$1,840,500	\$259,400	\$13	1%
Other Local Taxes	\$349,200	\$338,500	\$331,300	\$338,000	\$237,800	\$12	1%
Special Assessments	\$109,900	\$49,000	\$46,200	\$43,900	\$44,800	\$2	0%
Contributions	\$0	\$0	\$0	\$248,700	\$44,700	\$2	0%
Investment Income	\$226,600	\$287,300	\$540,800	\$242,000	\$40,300	\$2	0%
TOTAL REVENUES	\$30,950,800	\$33,107,700	\$35,117,500	\$35,295,100	\$36,121,200	\$1,788	100%
EXPENSES	2017	2018	2019	2020 (a)	2021	2021	%of 2021
CURRENT							
Security of Persons & Property	\$9,663,700	\$10,032,300	\$10,239,200	\$10,260,700	\$10,659,400	\$528	27%
General Government	\$5,060,300	\$5,755,300	\$5,786,500	\$5,240,400	\$5,668,000	\$281	14%
Leisure Time Activities	\$3,430,600	\$3,538,600	\$3,724,700	\$2,935,200	\$3,431,400	\$170	9%
Transportation	\$2,233,500	\$2,485,700	\$2,365,100	\$2,734,200	\$2,976,700	\$147	8%
Basic Utility Services	\$1,646,900	\$1,846,100	\$1,968,200	\$2,016,500	\$2,033,000	\$101	5%
Public Health	\$963,700	\$1,005,800	\$1,079,000	\$891,000	\$1,131,900	\$56	3%
Community Development	\$512,800	\$533,000	\$583,700	\$574,500	\$597,300	\$30	2%
TOTAL CURRENT EXPENSES	\$23,511,400	\$25,196,800	\$25,746,300	\$24,652,500	\$26,497,700	\$1,312	67%
CAPITAL OUTLAY	\$3,460,700	\$5,493,400	\$8,034,400	\$12,051,900	\$11,790,100	\$584	30%
DEBT SERVICE							
Principal	\$1,257,700	\$1,274,300	\$1,518,900	\$1,255,000	\$1,288,700	\$64	3%
Interest	\$302,600	\$270,700	\$269,200	\$300,100	\$183,900	\$9	1%
Issuance Costs	\$0	\$0	\$23,600	\$25,800	\$25,900	\$1	0%
TOTAL EXPENDITURES	\$28,532,400	\$32,235,200	\$35,592,400	\$38,285,300	\$39,786,200	\$1,970	100%
EXCESS REV OVER/(UNDER) EXP	\$2,418,300	\$872,500	-\$474,900	-\$2,900,200	-\$3,665,100	-\$181	
OTHER FINANCING SOURCES	2017	2018	2019	2020 (a)	2021	2021	
Sale of Capital Assets	\$16,700	\$400	\$0	\$24,300	\$23,900	\$1	
Issuance of Debt	\$0	\$191,400	\$32,700	\$0	\$0	\$0	
Genl Obligation Debt	\$0	\$0	\$39,700	\$0	\$0	\$0	
Payment to Escrow	\$0	\$0	\$0	\$0	\$0	\$0	
Insurance Proceeds	\$0	\$0	\$0	\$744,500	\$0	\$0	
Transfers - In	\$4,123,000	\$4,225,000	\$6,450,000	\$13,854,300	\$9,147,700	\$453	
Transfers - Out	-\$4,523,000	-\$4,225,000	-\$6,450,000	-\$13,854,300	-\$9,147,700	-\$453	
TOTAL OTHER FIN SOURCES (USES)	-\$383,300	\$191,900	\$72,400	\$768,800	\$23,900	\$1	
NET CHANGE IN FUND BALANCES	\$2,035,100	\$1,064,400	-\$402,500	-\$2,131,400	-\$3,641,200	-\$180	
DEBT SVC AS % OF NONCAP EXP	5.8%	5.7%	6.4%	5.8%	5.4%	5.4%	

(a) 2020 includes the impact of implementing GASB Statement No. 84 and reclassifying certain funds.

Source: 2021 Rocky River Audit