

# FY2011 Proposed Budget Key Parameters

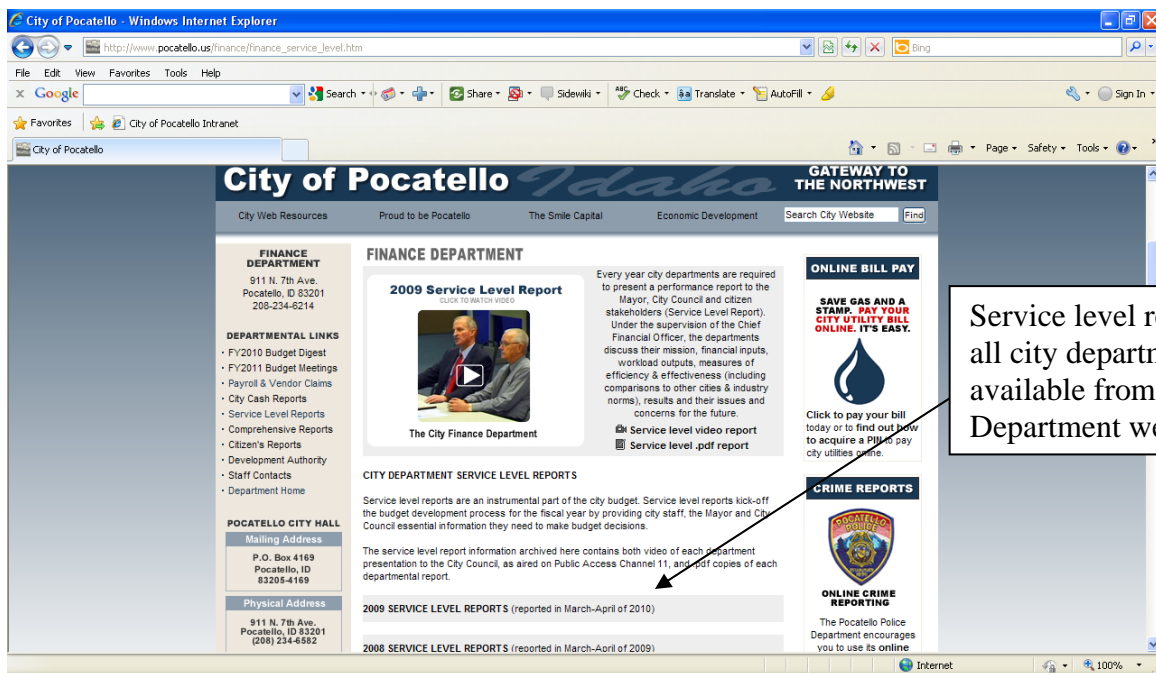


This document provides detailed information on the proposed FY2011 budget for the City of Pocatello. Fiscal Year 2011 (FY2011) begins on October 1, 2010 thru September 30, 2011.

A public hearing on the proposed budget will be held at 6:00 pm on Thursday, August 5, 2010 in the Council Chambers at City Hall, 911 North 7<sup>th</sup> Avenue, Pocatello, Idaho 83201.

The City Council is scheduled to subsequently consider the FY2011 Budget Ordinance during the regular meeting of August 19, 2010.

The “**Service Level Reports**” available on-line by department along with video presentations provide additional information and analysis that was used to build the FY11 proposed budget.



This document is the responsibility of the Chief Financial Officer

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## Discussion & Analysis

**1. Property Taxes.** The FY11 draft projects a small increase in the city levy rate. At current estimates, the levy will be approximately 0.009742756, which is a little higher than FY10 but still less than FY09. The County Assessor’s office imposed “negative trending” on many properties, reflecting general softness in the real estate market. New construction value countered some of this, with the result that the total city taxable valuation is projected to rise 1.77%. Still, that is less than the rate of inflation and one of the smallest increases the city has seen in recent times. Some homeowners have seen their valuations drop by as much a 6%. 4% is more typical and some homeowners didn’t see any significant change. Every taxpayer’s situation is unique. Overall, we expect that for most people, their valuation change coupled with the slightly higher levy rate will result in little net change in their city taxes.

- Predicted higher levy vs FY10
- Predicted lower levy vs. FY09
- Depends on actual valuation

The actual tax paid by any given taxpayer depends upon their assessed valuation from the county assessor. Finally, city taxes amount to about 49% of the total property tax bill for city residents with the rest coming from other jurisdictions, including Bannock County and School District #25. Their budgets and consequent levy impacts are not included here.



	<b>FY09</b>	<b>FY10</b>	<b>FY11 (estimated)</b>
\$100,000 Taxable Value	\$975.72	\$959.46	\$974.28
\$208,942 residence (reflects impact of homeowner’s exemption)	\$1,053.82	\$1,002.35	\$1,050.16
Homeowner’s Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$100,838	\$104,471	\$101,153

**2. Non-property tax revenue.** The FY11 budget continues to estimate weakness in state sales tax, state highway user tax, and other non-property tax revenue sources that support services supported by taxes. The situation is summarized below:

Item	2004 actual	2005 actual	2006 actual	2007 actual	2008 actual	2009 actual	2010 budget	2011 Budget
Sales Tax	\$3,377,762	\$3,593,543	\$3,894,777	\$3,977,283	\$3,772,125	\$3,347,640	\$3,104,328	\$3,293,513
Highway User	\$1,945,068	\$1,955,581	\$2,049,514	\$2,085,013	\$2,008,970	\$1,876,545	\$1,788,920	\$1,823,920
Building Permits	\$553,270	\$725,299	\$982,311	\$849,458	\$1,342,815	\$1,273,444	\$320,000	\$375,000
Natural Gas Franchise	\$379,538	\$430,928	\$545,912	\$567,069	\$548,530	\$533,604	\$550,000	\$500,000
Liquor Tax	\$379,434	\$392,107	\$384,439	\$472,871	\$519,360	\$568,934	\$517,613	\$520,000
Gen Fund Interest	\$35,010	\$107,308	\$338,046	\$415,258	\$266,029	\$119,423	\$22,512	\$30,000
Cable Franchise	\$365,511	\$347,647	\$354,089	\$360,903	\$373,805	\$393,987	\$363,139	\$393,000
Magistrate Court	\$316,564	\$322,355	\$310,054	\$310,228	\$314,449	\$294,511	\$314,449	\$294,511
Electric Franchise	\$272,704	\$278,266	\$279,824	\$260,470	\$307,901	\$346,003	\$284,185	\$346,000
SRO support	\$179,842	\$186,414	\$156,397	\$187,422	\$209,486	\$221,089	\$216,130	\$28,249
<b>Total For FY</b>	<b>\$7,804,702</b>	<b>\$8,339,448</b>	<b>\$9,295,363</b>	<b>\$9,485,976</b>	<b>\$9,663,470</b>	<b>\$8,975,180</b>	<b>\$7,481,276</b>	<b>\$7,604,193</b>

The reductions here amount to about \$2 Million less compared to what the city actually received in these accounts in FY2008. The total is less than the city received in FY2004. \$2 Million is about 7% of the city's general fund; such reductions are significant. The effects included reducing capital spending, eliminating new initiatives, limiting labor compensation and relying more heavily on property taxes. Few of these trends are sustainable over time, given the effects of inflation and city growth.

**3. Labor Costs & Compensation.** Being a service industry, labor is the single largest cost in the city, accounting for 42% of total city expense, including all associated benefits. In the general fund, labor accounts for 74% of the budgeted expense (the general fund includes most of the people in the city, including police & fire). Considering an increase in the consumer price index of 2.62% (measured from January 2009 to January 2010), the difficult revenue situation noted above, and since there was no cost of living increase in FY2010, the city is proposing a 1% cost of living increase for FY2011.

Medical benefits were another difficult area in building this budget. The Blue Cross medical contract increased by 9.7%. The city elected to absorb part of the increase, but will require employees to pay more for their medical insurance, particularly if they remain in the comparatively costly "low-deductible" plan. Additionally, the out of pocket maximum will increase from \$1,000 to \$2,000. The end result is that both the city and employees will pay more for less insurance in FY2011.

One new tax-funded position was funded in the FY11, that for an additional labor position in the Street Fund to deal with deferred maintenance issues in both the river flood levies and the stormwater drainage system. The city faces federal mandated requirements in both areas to make good on maintenance issues that were deferred for many years. One engineering position was modified upon the incumbent's retirement to fund one labor position and provide for a limited amount of contracted traffic engineering service. But the city needed a minimum of two positions, so one was added.

One utility-supported position was added for environmental review; the person is to add to our capability to examine developments for erosion and sediment control issues, per our federal stormwater permit requirement. The position is 80% funded by the city's sewer and water utilities.

The city continues under a hiring freeze imposed in July 2008. Since labor is very tight, many positions have to be filled in spite of the freeze. Some positions are filled eventually, but the city tries to

save money by delaying for several months. Over the past year, the city has reduced the full time workforce by 1.2% (June 2010 compared to June 2009).

There were many requests to be relieved of the hiring freeze and add employees in the tax supported funds. The Council said no to all of them but the Street position in the end, but there was a core list that went “deep in the process” before it was deemed unaffordable. The list is probably a good indicator of where the most significant labor resource / requirement mismatches have developed; it is likely that these same areas will be considered again in the FY12 budget:

Police/Fire	Dispatcher	3 ea	Increase shift to deal with 911 call volume
Mayor/Council	Information officer		Increase public information effort
Finance	Accountant		Increasing work load
Legal	Para-legal		Increasing work load
Street	Traffic laborer		Increasing work load
Parks	Craftsman 3A		Workload; restore position lost in freeze

**4. Street Infrastructure.** The Street Department is only partially budgeted to maintain the street maintenance program. The requirement is enough to mill and overlay 5 miles of streets with new asphalt and to oil seal an additional 20 miles. The resulting “treatment” of 25 miles of street in addition to cracksealing, cement repairs and so on will address about 9.4% of the city’s 265 miles of streets (estimated 795 lane-miles). This is on pace to get over the city about once every 10 years on average (some heavy traffic areas will see twice that; other low traffic areas can go longer without renewal). Rising material costs indicated a requirement of \$1,250,000. Budget realities will fund only 80% of this in FY11 at \$1,000,000. This amount will fund 11 miles of chip sealing, 2 miles of asphalt overlay and 10 miles of fog sealing (total of 23 miles treated). That will treat only 8.6% of the network and results in a pace to get over the entire network once every 11.5 years.

The city continues to struggle with reduced user fee funding from state highway user fee distributions. In FY1999, the city received \$2,347,944 in user fees. In FY11, we are projecting only \$1,823,920, down \$524,024 (22%). Inflation has eroded the purchasing power by 31% according to the consumer price index and likely more considering road cost inflation vs. broader averages. In addition, the city has grown about 1% per year for a 10% increase. In the end the city needs 41% more to stay even and gets 22% less, opening up a 63% difference between the requirement and what user fees used to provide. Local property taxes have to make up the difference or else we fall behind. We’re seeing both higher property taxes and inability to fund routine maintenance at much better than 80%. The state has not changed the highway user fee from the current 25 cents per gallon since 1996.

**5. Emergency Services.** The FY11 budget does not add any police officers or fire personnel but does sustain existing operations. The city will fully equip a new fire pumper/ladder truck with a new suite of hose, extraction gear and other equipment when the truck is delivered (estimated November, 2010). The city has often economized by rolling over such gear from the old truck to the new one, but at some point, one has to replace the hose. Police training is maintained and modestly increased. One pressing need in dispatch is not addressed, as both Police & Fire maintain that the current call volume is too heavy for the size of the current shift. To make each shift larger takes a total of three more dispatchers. Council ultimately deferred on the increase. Police introduced a new call routing system that will help route non-emergency calls away from dispatch during the normal duty day. It is expected that this will mitigate, but not solve the dispatch workload problem. It will likely return as a budget issue in FY12.

**6. Enterprise Funds (Utilities).** Utility rates are projected to increase materially, after two years of modest or no increases. The voluntary curbside re-cycle program continues at \$5/month, but the city

proposes to change the program and incorporate the “blue cart” bi-weekly curbside recycle pickup into the basic service mid-way through FY2011 (est April 1, 2011). The \$5 charge would be eliminated for those currently in the program and everyone would have enhanced service, for an increase of about 2% in the base rate.

A typical residential customer uses 9,000 gallons of water per month (less in winter, more in summer, 9,000 gallons is the median) with a 3/4” connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY11 utility changes are illustrated below:

**City of Pocatello, ID Utility rate comparision**

	FY10 (current)	FY11 (proposed)	\$ difference	% difference
Sanitation 96 gallon service	\$13.82	\$14.41	\$0.59	4.27%
Water 3/4" fixed line charge	\$7.05	\$7.45	\$0.40	5.67%
Water 9,000 gallons	\$18.00	\$19.53	\$1.53	8.50%
Sewer, residential service	\$20.20	\$21.50	\$1.30	6.44%
<b>Monthly Total</b>	<b>\$59.07</b>	<b>\$62.89</b>	<b>\$3.82</b>	<b>6.47%</b>

**Effective 1 April, 2011 (approximately)**

	FY11 (proposed Oct 1, 2010)	FY11 (proposed Apr 1, 2011)	\$ difference	% difference
Sanitation 96 gallon service	\$14.41	\$14.66	\$0.25	1.73%
<b>Curbside Recycle</b>	<b>\$5.00</b>	<b>included</b>	<b>-\$5.00</b>	<b>-100.00%</b>
Water 3/4" fixed line charge	\$7.45	\$7.45	\$0.00	0.00%
Water 9,000 gallons	\$19.53	\$19.53	\$0.00	0.00%
Sewer, residential service	\$21.50	\$21.50	\$0.00	0.00%
<b>Monthly Total w/o curbside</b>	<b>\$62.89</b>	<b>\$63.14</b>	<b>\$0.25</b>	<b>0.40%</b>
<b>Monthly Total w/ curbside</b>	<b>\$67.89</b>	<b>\$63.14</b>	<b>-\$4.75</b>	<b>-7.00%</b>

**10. FY11 budget overall.**

Strengths of the budget plan include:

- recognition of revenue shortfalls and prudent revenue estimates
- General Fund increase of 1% vs. 2.6% inflation
- sustaining emergency services
- a reasonable effort in street paving, albeit short of the requirement
- re-structured employee medical strategy that increases employee involvement
- enhanced residential recycling service to take advantage of economies of scale

Shortcomings to bear in mind include:

- more reliance on property tax, preventing further levy reductions
- non-sustainable cuts to capital equipment and building replacement budgets
- increasing workloads not addressed (no increase in dispatchers, etc)
- street maintenance @ 80% of requirement
- risk that revenues will decline even more than projected
- utility rates increasing more than inflation

# Detailed FY2011 Proposed Budget Tables

The following pages are excerpts from the FY11 Budget Digest. These tables provide fairly detailed information fund by fund, department by department. Key information includes:

1) **Budget Summary.** This table lists planned revenue and planned expense for each fund, along with the difference between the two, if any. The normal expectation is that the fund will have a “balanced” financial plan in that revenues will equal expenses. But this isn’t always the case. Some funds may plan to build cash balance by having revenues exceed expenses this year. In future years, some of that accumulated balance might be used to allow a year in which expenses exceed revenue. A household analogy might be a car fund that is built up over several years to purchase an automobile. For several years, revenue exceeds expense. Then one buys the car and for that year, expenses exceed revenue.

2) **Comparisons and Charts.** Year to year trends are difficult to compare given differences in grants and major construction projects. With that caution, it is still true that recent city budgets are growing at or less than inflation, despite real growth in road miles, service calls and population of about ½% to 1% a year, depending on the year. Inflation as measured by the consumer price index from January 2009 to January 2010 was 2.62%. The city’s general fund for FY11 is up 1.32%. Of the \$381,410 increase, \$72,920 (19%) of it is due to an accounting change to move some operating revenue and expense from the Zoo Animal Education Trust Fund back to the Zoo department of the General Fund. Were it not for this, the FY11 General Fund would be up only 1.07%. The overall budget including all funds is down 7.78% vs. FY10. Part of that decrease is due the end of some large grant funded activity, including the Airport terminal project.

3) **Revenues.** This table shows revenue for each fund by broad category of taxes, licenses, charges for service and so on. The largest single source of projected revenue is charges for service, mostly in the city utilities (Water, Sewer and Sanitation).

4) **Property Tax Summary.** This page shows how \$21,931,741 in property taxes will be spent, how that compares to last year, how taxes compare FY99-FY10 and what the projected levy rate will be, based on current valuation projections from the County Assessor. If valuation comes in a little stronger, the levy rate would be a little less than shown here. If valuation is a little less, then the levy rate could go up.

5) **Expenditures.** This table shows expenditures by fund by broad categories (wages, benefits, supplies, utilities, etc.). The single biggest expense for the city is labor, with wages, medical benefits and other benefits combining for 40% of total projected expense. That is appropriate considering that the city is largely a service industry. Capital is also important, with the largest expenditures planned in the water and sewer utilities.

6) **General Fund Department Detail.** This table shows expenditures by department by broad category within just the General Fund. The General Fund finances many of the “traditional” city functions, including Police, Fire and Parks. Fire and Police together account for 64% of the General Fund. The General Fund accounts for the largest share of property tax dollars (78%).

7) **General Fund Comparisons FY10 to FY11.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY10 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY10 to FY11.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY10 to FY11.** These three pages present comparisons in a vertical format and include a subset of the “tax funds”. These funds are supported mostly or in part by taxes and are of particular interest to most citizens.

10) **Budget Comparisons by Program Area.** This table groups operating funds in 7 “program areas” and makes comparisons. This analysis excludes construction, grant and bond activities, but offers a useful view of ongoing program areas. It includes every activity analyzed in the prior year’s service level report.

Citizens may also want to refer to the “**Service Level Report**”, available on-line. This report complimented the FY11 budget process, providing detailed analysis of inputs, outputs, efficiency, effectiveness and outcomes of every major city function. We analyzed results from the last completed fiscal year (FY2009) as part of the input to the FY2011 budget (with the FY2010 budget being currently executed).

Key documents available online under the Mayor’s page and the Finance department page at the city’s official public website [www.pocatello.us](http://www.pocatello.us) :

- 1) **FY2011 Proposed Budget – Key Parameters** (this document)
- 2) **FY2009 Service Level Reports** (discusses city services for the last completed year)
- 3) **Proposed Fee Changes FY2011 – detailed listing** (details fee changes for FY11)

The proposed budget and proposed fee change documents are also available in hard copy at city hall (info desk, Mayor’s office and Finance Department).

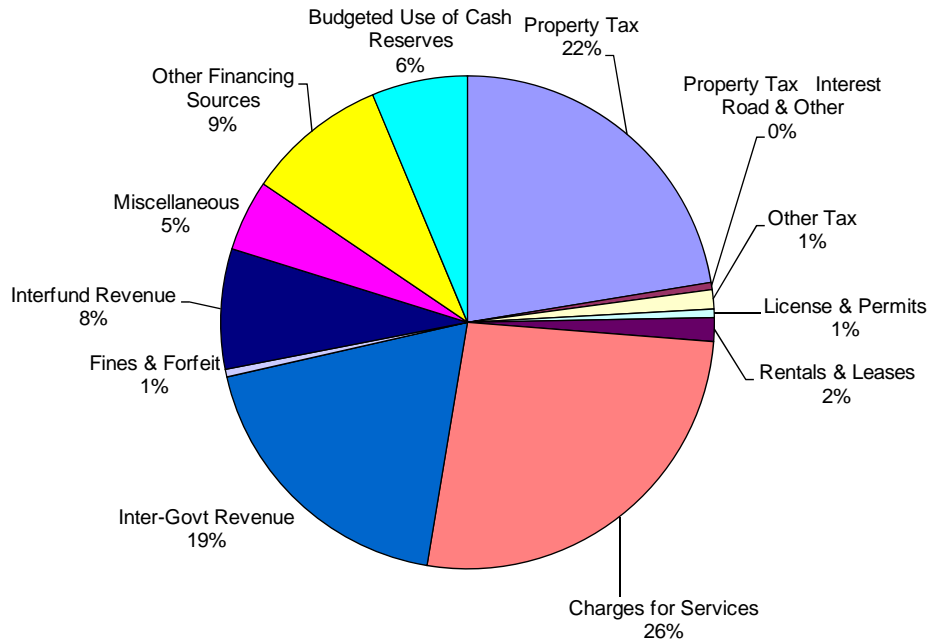
# FY 2011 Budget Summary

By Fund  
July 13, 2010

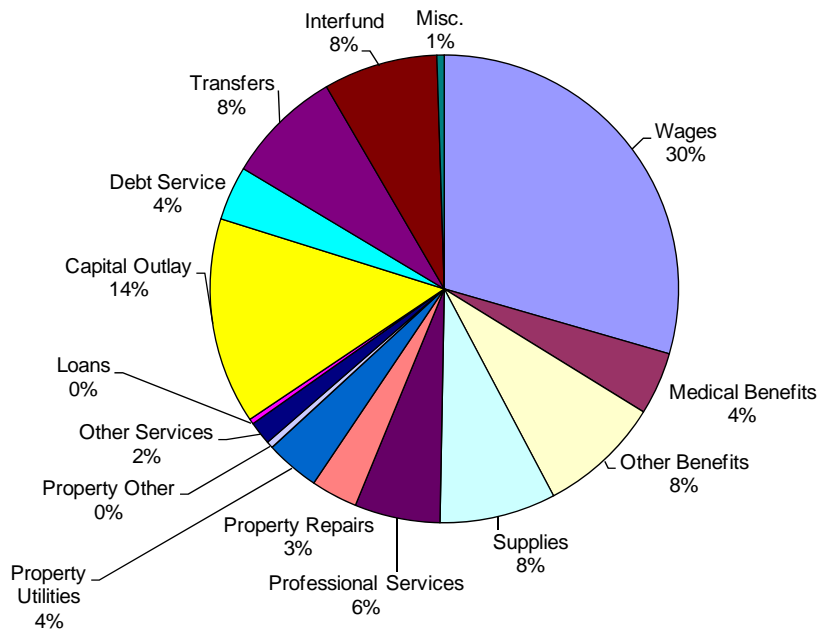
	Budgeted Revenue	Budgeted Expenditures	Revenue Over (Under)	Notes
General Fund - 001	\$29,170,307	\$29,170,307	\$0	
Liability Insurance Fund - 002	\$1,026,436	\$1,026,436	\$0	
Street Fund - 003	\$5,069,271	\$5,069,271	\$0	
Recreation Fund - 004	\$1,708,795	\$1,708,795	\$0	
Cemetery Fund - 005	\$461,037	\$461,037	\$0	
Airport Fund - 006	\$1,196,391	\$1,196,391	\$0	
Library Fund - 007	\$1,585,952	\$1,585,952	\$0	
Public Transit Fund - 009	\$7,148,763	\$7,148,763	\$0	
Video Services Fund - 012	\$406,746	\$406,746	\$0	
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,643	(\$10,643)	Planned drawdown of fund as approved
Fire Safety Fund - 015	\$0	\$0	\$0	Dormant fund for FY11
Emergency Repair Fund - 016	\$100,000	\$100,000	\$0	
Stormwater Env Science Fund - 017	\$368,554	\$368,554	\$0	
Sanitation Fund - 030	\$6,554,298	\$7,890,512	(\$1,336,214)	Potential use of reserves for contingency
Water Fund - 031	\$9,482,092	\$10,559,156	(\$1,077,064)	Potential use of reserves for contingency
Water Pollution Control Fund - 032	\$8,541,494	\$9,334,469	(\$792,975)	Potential use of reserves for contingency
Ambulance District Fund - 035	\$2,210,795	\$2,210,795	\$0	
Information Systems Fund - 050	\$857,570	\$969,070	(\$111,500)	Use of reserves for capital expense
Utility Billing Fund - 052	\$1,172,485	\$1,172,485	\$0	
Medical Insurance Fund - 053	\$576,279	\$576,279	\$0	
Public Works Fund - 054	\$221,237	\$221,237	\$0	
Fuel Internal Service Fund - 055	\$1,446,663	\$1,446,663	\$0	City budget = \$2.80/gal unlead, \$3.00/gal diesel
Govt Debt Service Fund - 059	\$609,117	\$609,117	\$0	
WPC Debt Svc Fund - 060	\$1,894,761	\$1,894,761	\$0	
Water Debt Service Fund - 061	\$728,138	\$728,138	\$0	
Federal Aid Projects Fund - 070	\$1,624,982	\$1,624,982	\$0	
Street Special Projects Fund - 071	\$500,000	\$750,000	(\$250,000)	Reauthorizing \$250K FY10 cash for F11 project
Airport Construction Fund - 072	\$1,577,000	\$1,577,000	\$0	
Water Construction Fund - 073	\$0	\$2,100,000	(\$2,100,000)	Using bond proceeds as voters approved
WPC Construction Fund - 074	\$0	\$0	\$0	Dormant fund for FY11
Capital Acquisition Fund - 078	\$5,000	\$23,363	(\$18,363)	Authorizing prior fund balance for capital items
Foreclosure Stabilization Fund - 080	\$1,261,160	\$1,261,160	\$0	
CDBG Entitlement Grant Fund - 081	\$1,365,485	\$1,365,485	\$0	
Energy Block Grant Fund - 082	\$533,000	\$533,000	\$0	
Police Grants Fund - 088	\$424,015	\$424,015	\$0	
Police Retirement Trust Fund - 951	\$435,000	\$794,542	(\$359,542)	Drawdown of cash per life of trust fund
Retirement Payout Fund - 952	\$165,711	\$127,050	\$38,661	Building fund balance to payoff future liabilities
Airport Bond Trust Fund - 953	\$54	\$0	\$54	Accumulating interest
EIDC Revolving Loan Fund - 954	\$485,150	\$156,501	\$328,649	Program revenue to exceed new loans in FY11
CDR Loan Trust Fund - 955	\$316,002	\$506,994	(\$190,992)	Authorizing cash for new loans as needed
Zoo Animal Trust Fund - 957	\$389,120	\$410,445	(\$21,325)	Using cash for capital
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$300	\$26,727	(\$26,427)	Authorizing cash for new loans as needed
Standrod Trust Fund - 960	\$9,000	\$204,203	(\$195,203)	Authorizing cash for new loans as needed
So. Bannock Hwy Trust - 961	\$65	\$0	\$65	Accumulating interest
Façade Loan Trust - 962	\$10,329	\$80,155	(\$69,826)	Authorizing cash for new loans as needed
Parks & Rec Development Trust - 963	\$0	\$3,000	(\$3,000)	Using cash for capital
Property Abatement Fund - 964	\$0	\$55,476	(\$55,476)	Authorizing cash for demolition if needed
<b>Total Revenues &amp; Expenditures</b>	<b>\$91,738,554</b>	<b>\$97,989,675</b>	<b>(\$6,251,121)</b>	
Less Transfers	\$15,573,757	\$15,573,757		
<b>Totals less transfers</b>	<b>\$76,164,797</b>	<b>\$82,415,918</b>		

Comparisons:	FY03	FY04	FY05	FY06	FY08	FY09	FY10	FY11
Expense Less Transfers	\$61,961,321	\$61,391,730	\$63,097,017	\$64,454,543	\$75,109,656	\$78,502,742	\$89,354,145	<b>\$82,415,918</b>
% Change vs Previous FY	1.96%	-0.92%	2.78%	2.15%	10.46%	4.52%	13.82%	<b>-7.76%</b>

### City-Wide Revenues By Source



### City-Wide Expense By Function



**BUDGETED REVENUES  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011**

July 13, 2010	Total Budgeted Revenues	Property Tax		License & Permits	Rentals & Leases	Charges for Services	Inter-Govt Revenue	Fines & Forfeit	Interfund Revenue	Miscellaneous	Other Financing Sources	Budgeted Use of Cash Reserves	
		Property Tax	Property Tax Interest Road & Other										
General Fund 001	\$29,170,307	\$17,017,853	\$108,441	\$0	\$544,088	\$73,229	\$214,110	\$4,112,629	\$405,476	\$2,823,568	\$170,909	\$3,700,004	\$0
Liability Insurance Fund 002	\$1,026,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$0	\$0	\$0
Street Fund 003	\$5,069,271	\$1,926,643	\$346,008	\$846,000	\$0	\$0	\$0	\$1,823,920	\$0	\$0	\$34,819	\$91,881	\$0
Recreation Fund 004	\$1,708,795	\$539,952	\$400	\$0	\$0	\$570,856	\$512,450	\$0	\$0	\$0	\$84,375	\$762	\$0
Cemetery Fund 005	\$461,037	\$174,004	\$250	\$0	\$0	\$0	\$284,433	\$0	\$0	\$0	\$2,350	\$0	\$0
Airport Fund 006	\$1,196,391	\$635,025	\$600	\$0	\$0	\$479,216	\$79,264	\$0	\$0	\$0	\$2,286	\$0	\$0
Library Fund 007	\$1,585,952	\$1,533,069	\$1,561	\$0	\$0	\$0	\$0	\$0	\$35,113	\$0	\$5,531	\$10,678	\$0
Pocatello Regional Transit 009	\$7,148,763	\$0	\$0	\$0	\$0	\$0	\$564,651	\$5,382,621	\$0	\$26,000	\$143,350	\$1,032,141	\$0
Video Services Fund 012	\$406,746	\$0	\$0	\$393,000	\$0	\$0	\$12,546	\$0	\$0	\$0	\$1,200	\$0	\$0
Business Improvement District 013	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Chief Theater Fund 014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,643
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Stormwater Env Sciences Fund 017	\$368,554	\$0	\$0	\$0	\$0	\$0	\$0	\$42,775	\$0	\$325,779	\$0	\$0	\$0
Sanitation Fund 030	\$6,554,298	\$0	\$0	\$0	\$0	\$251,200	\$6,211,840	\$0	\$0	\$0	\$88,833	\$2,425	\$1,336,214
Water Fund 031	\$9,482,092	\$0	\$0	\$0	\$0	\$900	\$9,367,731	\$0	\$0	\$35,000	\$61,000	\$17,461	\$1,077,064
Water Pollution Control Fund 032	\$8,541,494	\$0	\$0	\$0	\$0	\$140,356	\$8,224,621	\$0	\$0	\$0	\$171,081	\$5,436	\$792,975
Ambulance Fund 035	\$2,210,795	\$0	\$0	\$0	\$0	\$0	\$0	\$2,206,702	\$0	\$0	\$0	\$4,093	\$0
Information Systems Fund 050	\$857,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$857,210	\$360	\$0	\$111,500
Utility Billing Fund 052	\$1,172,485	\$0	\$0	\$0	\$0	\$0	\$239,693	\$0	\$0	\$932,562	\$230	\$0	\$0
Medical Insurance Fund 053	\$576,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,519	\$550,760	\$0	\$0
Public Works Admin. Fund 054	\$221,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,237	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$1,446,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446,663	\$0	\$0	\$0
Govt Debt Service Fund 059	\$609,117	\$105,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,922	\$0
Enterprise Debt Service Fund 060	\$1,894,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,894,761	\$0
Water Debt Service Fund 061	\$728,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,138	\$0
Federal Aid Construction Fund 070	\$1,624,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,559,678	\$65,304	\$0
Street Construction Fund 071	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$250,000
Airport Construction Fund 072	\$1,577,000	\$0	\$0	\$0	\$0	\$0	\$77,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,000
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$18,363
Foreclosure Stabilization Fund 080	\$1,261,160	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261,160	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$1,365,485	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132,298	\$0	\$0	\$0	\$233,187	\$0
Energy Block Grant 082	\$533,000	\$0	\$0	\$0	\$0	\$0	\$0	\$533,000	\$0	\$0	\$0	\$0	(\$108,985)
Police Grants Fund 088	\$424,015	\$0	\$0	\$0	\$0	\$0	\$0	\$375,935	\$48,080	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$435,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,000	\$0	\$359,542
Retirement Payout Trust Fund 952	\$165,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,711	(\$38,661)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$485,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$450,000	(\$328,649)
CDR Loan Trust Fund 955	\$316,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313,416	\$2,586	\$190,992
Zoo Animal/Education Trust Fund 957	\$389,120	\$0	\$0	\$0	\$0	\$0	\$31,600	\$50,000	\$0	\$0	\$307,520	\$0	\$21,325
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$26,427
Standrod Trust Fund 960	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$6,000	\$195,203
So. Ban. Hyw. Dev. Trust Fund 961	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0	(\$65)
Façade Loan Trust Fund 962	\$10,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,329	\$69,826
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Property Abatement Fund 964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,476
<b>GRAND TOTALS</b>	<b>\$91,738,554</b>	<b>\$21,931,741</b>	<b>\$457,260</b>	<b>\$1,239,000</b>	<b>\$544,088</b>	<b>\$1,515,757</b>	<b>\$25,819,939</b>	<b>\$18,421,040</b>	<b>\$488,669</b>	<b>\$7,719,974</b>	<b>\$4,570,967</b>	<b>\$9,030,119</b>	<b>\$6,142,136</b>

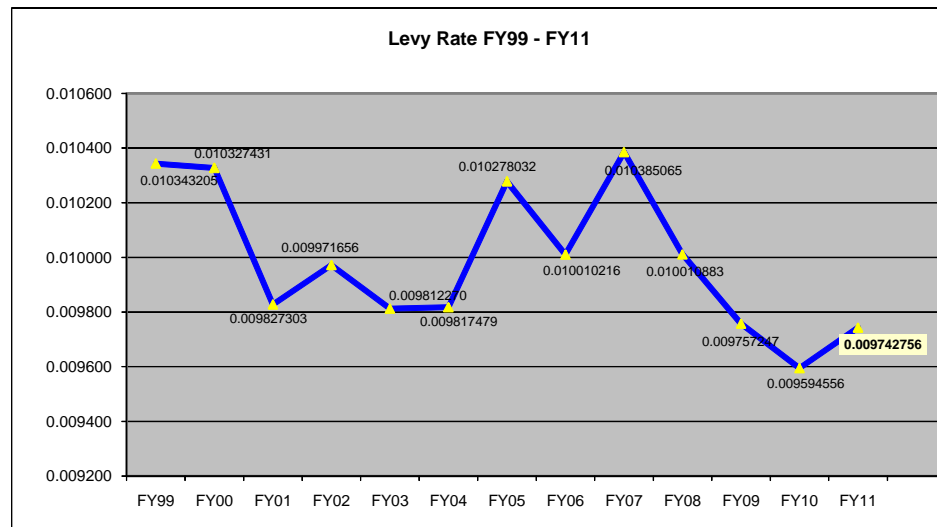
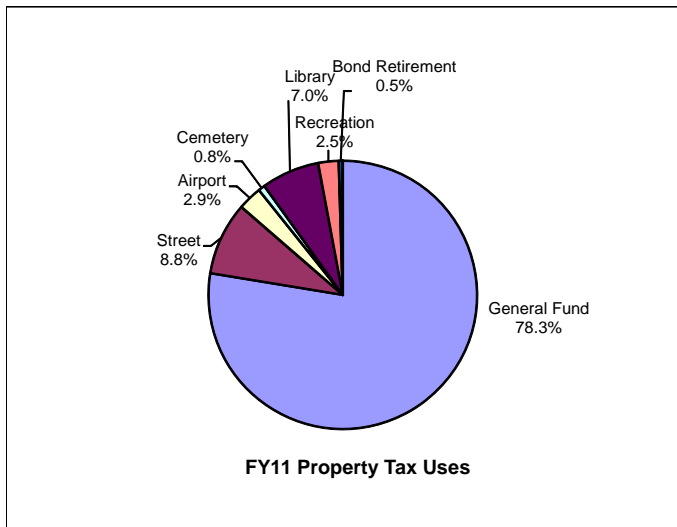
## FY11 Property Tax Summary

	General Fund (includes Fire Retirement)		Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Police Retirement	
FY10	\$21,222,708	\$16,407,990	\$2,054,739	\$546,251	\$156,147	\$1,455,866	\$496,520	\$105,195	\$0	Estimated Valuation % Change: 1.77%
FY11	\$21,931,741	\$17,017,853	\$1,926,643	\$635,025	\$174,004	\$1,533,069	\$539,952	\$105,195	\$0	
\$ change	\$709,033	\$609,863	-\$128,096	\$88,774	\$17,857	\$77,203	\$43,432	\$0	\$0	
% change	3.34%	3.72%	-6.23%	16.25%	11.44%	5.30%	8.75%	0.00%	N/A	

Valuation Estimate:  
Bannock Assessor May 18: 2,204,153,583  
Prior year Utilities: 44,815,065  
Prior Year Power County: 2,113,104

## Property Tax History

	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Valuation	\$1,237,670,194	\$1,285,780,223	\$1,364,289,428	\$1,417,384,705	\$1,474,377,921	\$1,526,079,257	1,567,189,776	1,661,459,308	1,695,155,478	\$1,909,894,806	\$2,088,224,683	\$2,211,953,079	\$2,251,081,752
\$ Levied	\$12,801,476	\$13,278,806	\$13,407,285	\$14,133,672	\$14,466,994	\$14,982,251	\$16,107,627	\$16,631,566	\$17,604,300	\$19,119,733	\$20,375,325	\$21,222,708	\$21,931,741
Levy Rate	0.010343205	0.010327431	0.009827303	0.009971656	0.009812270	0.009817479	0.010278032	0.010010216	0.010385065	0.010010883	0.009757247	0.009594556	0.009742756
Rate Change	2.30%	-0.15%	-4.84%	1.47%	-1.60%	0.05%	4.69%	-2.61%	3.74%	-3.60%	-2.53%	-1.67%	1.54%

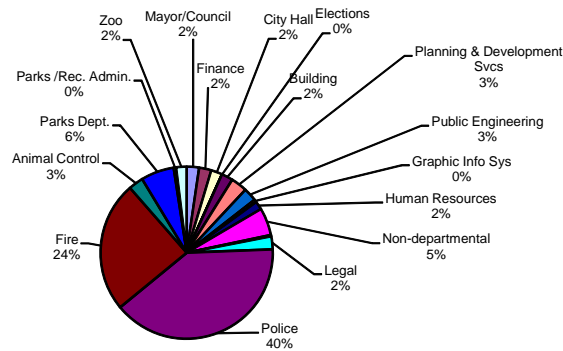


**City of Pocatello BUDGETED EXPENDITURES  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011**

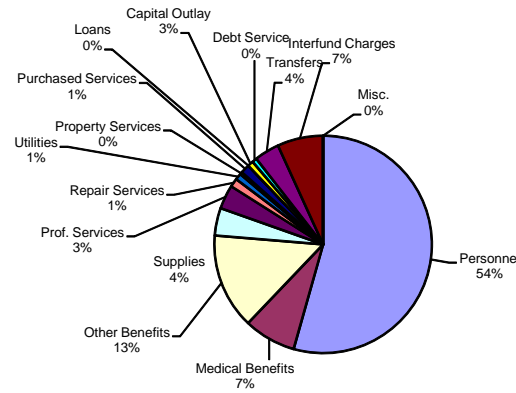
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$29,170,307	\$15,861,808	\$2,260,017	\$4,138,943	\$1,197,416	\$1,040,053	\$376,138	\$274,280	\$108,206	\$388,211	\$0	\$249,700	\$205,119	\$1,083,563	\$1,982,903	\$3,950	\$0
Liability Insurance Fund 002	\$1,026,436	\$92,434	\$8,920	\$18,476	\$20,845	\$62,780	\$5,000	\$0	\$0	\$742,071	\$0	\$0	\$0	\$40,445	\$35,465	\$0	\$0
Street Fund 003	\$5,069,271	\$1,483,761	\$267,962	\$380,044	\$1,469,309	\$30,579	\$182,585	\$356,730	\$82,800	\$24,873	\$0	\$126,700	\$244,639	\$72,286	\$347,003	\$0	\$0
Recreation Fund 004	\$1,708,795	\$641,627	\$49,802	\$129,425	\$249,403	\$94,162	\$18,600	\$203,943	\$10,060	\$23,111	\$0	\$95,500	\$0	\$89,935	\$101,427	\$1,800	\$0
Cemetery Fund 005	\$461,037	\$236,023	\$25,421	\$55,997	\$61,185	\$14,275	\$8,250	\$10,650	\$400	\$6,500	\$0	\$0	\$0	\$1,089	\$41,247	\$0	\$0
Airport Fund 006	\$1,196,391	\$261,092	\$48,611	\$61,290	\$91,637	\$17,500	\$23,300	\$130,900	\$2,000	\$44,328	\$0	\$25,000	\$0	\$1,217	\$489,516	\$0	\$0
Library Fund 007	\$1,585,952	\$886,164	\$154,850	\$186,205	\$173,362	\$17,314	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$80,532	\$0	\$0
Pocatello Regional Transit 009	\$7,148,763	\$1,336,618	\$153,814	\$301,855	\$171,936	\$102,403	\$73,255	\$35,733	\$15,425	\$36,990	\$0	\$4,341,737	\$0	\$5,740	\$573,152	\$105	\$0
Video Services Fund 012	\$406,746	\$181,611	\$30,432	\$40,321	\$19,895	\$520	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$57,396	\$74,221	\$0	\$0
Business Improvement District 013	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chief Theater Fund 014	\$10,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$643	\$0	-\$10,643
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$99,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$827	\$0	\$0
Stormwater Env Science Fund 017	\$368,554	\$149,512	\$17,220	\$33,005	\$9,150	\$127,519	\$5,650	\$1,500	\$0	\$8,850	\$0	\$0	\$0	\$273	\$15,875	\$0	\$0
Sanitation Fund 030	\$7,890,512	\$1,930,183	\$348,082	\$563,167	\$559,546	\$51,500	\$171,600	\$1,375,500	\$2,000	\$34,431	\$0	\$1,349,788	\$0	\$529,305	\$975,410	\$0	-\$1,336,214
Water Fund 031	\$10,559,156	\$2,319,442	\$384,614	\$567,642	\$888,050	\$538,850	\$469,980	\$733,800	\$103,900	\$39,330	\$0	\$850,000	\$0	\$2,344,620	\$1,315,928	\$3,000	-\$1,077,064
Water Pollution Control Fund 032	\$9,334,469	\$1,314,847	\$205,281	\$318,316	\$622,913	\$842,224	\$243,575	\$506,509	\$123,337	\$36,224	\$0	\$805,000	\$50	\$3,185,501	\$1,130,192	\$500	-\$792,975
Ambulance Fund 035	\$2,210,795	\$1,072,537	\$115,197	\$452,427	\$217,622	\$125,545	\$57,200	\$0	\$6,000	\$42,100	\$0	\$54,012	\$0	\$7,881	\$60,274	\$0	\$0
Information Systems Fund 050	\$969,070	\$346,844	\$52,296	\$78,567	\$155,830	\$16,618	\$75,516	\$0	\$0	\$14,561	\$0	\$97,500	\$0	\$1,592	\$129,746	\$0	-\$111,500
Utility Billing Fund 052	\$1,172,485	\$433,219	\$90,558	\$110,038	\$96,580	\$26,820	\$39,720	\$0	\$0	\$43,980	\$0	\$0	\$0	\$2,065	\$329,455	\$50	\$0
Medical Insurance Fund 053	\$576,279	\$5,760	\$0	\$0	\$16,761	\$37,585	\$0	\$0	\$0	\$32,000	\$0	\$0	\$0	\$0	\$3,371	\$480,802	\$0
Public Works Admin. Fund 054	\$221,237	\$98,038	\$10,587	\$19,928	\$2,956	\$73,428	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$477	\$13,202	\$0	\$0
Fuel Internal Service Fund 055	\$1,446,663	\$0	\$0	\$0	\$1,363,782	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$80,381	\$0	\$0	\$0
Govt Debt Service Fund 059	\$609,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608,605	\$0	\$512	\$0	\$0
Enterprise Debt Service Fund 060	\$1,894,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,894,439	\$0	\$322	\$0	\$0
Water Debt Service Fund 061	\$728,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,856	\$0	\$282	\$0	\$0
Federal Aid Construction Fund 070	\$1,624,982	\$0	\$0	\$0	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$1,561,053	\$0	\$0	\$929	\$0	\$0
Street Special Projects 071	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	-\$250,000
Airport Construction Fund 072	\$1,577,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,077,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$2,100,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$1,950,000	\$0	\$0	\$0	\$0	-\$2,100,000
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$23,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,363	\$0	\$0	-\$18,363
Foreclosure Stabilization Fund 080	\$1,261,160	\$17,321	\$5,329	\$3,021	\$3,660	\$394,620	\$834,884	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$1,365,485	\$155,793	\$13,506	\$35,687	\$22,025	\$796,671	\$222,461	\$700	\$0	\$7,700	\$110,942	\$0	\$0	\$0	\$0	\$0	\$0
Energy Block Grant Fund 082	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Grants Fund 088	\$424,015	\$25,456	\$10,020	\$6,266	\$159,968	\$0	\$0	\$0	\$0	\$2,305	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$794,542	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,011	\$7,500	-\$359,542
Retirement Payout Trust Fund 952	\$127,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,050	\$0	\$0	\$0	\$38,661
Airport Bond Trust Fund 953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
EIDC Revolving Loan Fund 954	\$156,501	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$501	\$0	\$328,649
CDR Loan Trust Fund 955	\$506,994	\$0	\$0	\$0	\$5,500	\$51,520	\$205,968	\$0	\$500	\$11,000	\$0	\$35,000	\$0	\$195,600	\$1,906	\$0	-\$190,992
Zoo Animal/Education Trust 957	\$410,445	\$0	\$0	\$0	\$19,720	\$0	\$0	\$0	\$0	\$4,364	\$0	\$380,000	\$0	\$0	\$6,361	\$0	-\$21,325
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$26,727	\$0	\$0	\$0	\$0	\$16,959	\$0	\$0	\$0	\$0	\$8,480	\$0	\$0	\$0	\$1,288	\$0	-\$26,427
Standrod Trust Fund 960	\$204,203	\$0	\$0	\$0	\$0	\$194,203	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	-\$195,203
So. Ban. Hyw. Dev. Trust Fund 961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Façade Loan Trust Fund 962	\$80,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,368	\$0	\$0	\$0	\$787	\$0	-\$69,826
Parks & Rec Develop Trust Fund	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	-\$3,000
Property Abatement Fund 964	\$55,476	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$4,686	\$0	-\$55,476
<b>GRAND TOTALS</b>	<b>\$97,989,675</b>	<b>\$28,882,243</b>	<b>\$4,252,519</b>	<b>\$8,290,346</b>	<b>\$7,860,105</b>	<b>\$5,778,246</b>	<b>\$3,151,817</b>	<b>\$3,668,275</b>	<b>\$454,628</b>	<b>\$1,569,544</b>	<b>\$358,790</b>	<b>\$13,970,990</b>	<b>\$3,680,708</b>	<b>\$7,853,783</b>	<b>\$7,719,974</b>	<b>\$497,707</b>	<b>-\$6,251,121</b>

### Expenses: General Fund Department Detail FY2011

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.	Increase in Cash Reserves
Mayor/Council	\$681,401	\$368,540	\$80,755	\$80,527	\$6,618	\$15,570	\$1,248	\$0	\$175	\$43,311	\$0	\$0	\$0	\$4,258	\$80,149	\$250	
Finance	\$664,686	\$379,918	\$48,419	\$84,166	\$5,100	\$93,822	\$5,200	\$0	\$3,598	\$7,553	\$0	\$0	\$0	\$1,759	\$35,151	\$0	
City Hall	\$620,628	\$162,691	\$21,174	\$37,896	\$38,245	\$2,339	\$24,068	\$87,091	\$12,000	\$840	\$0	\$0	\$0	\$210,613	\$23,671	\$0	
Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Building	\$620,657	\$367,779	\$57,782	\$79,538	\$33,133	\$22,310	\$4,400	\$0	\$0	\$10,490	\$0	\$0	\$0	\$1,516	\$43,009	\$700	
Planning & Development Svcs	\$896,248	\$559,371	\$67,339	\$122,427	\$12,900	\$21,820	\$2,640	\$0	\$0	\$18,378	\$0	\$0	\$0	\$5,260	\$86,113	\$0	
Public Engineering	\$736,691	\$415,775	\$66,789	\$91,103	\$16,450	\$34,720	\$15,816	\$2,400	\$0	\$7,125	\$0	\$0	\$0	\$3,614	\$82,899	\$0	
Graphic Info Sys	\$144,695	\$61,103	\$4,247	\$12,450	\$4,150	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,279	\$0	
Human Resources	\$458,650	\$292,366	\$23,029	\$66,264	\$8,071	\$37,300	\$554	\$0	\$0	\$3,779	\$0	\$0	\$0	\$1,217	\$26,070	\$0	
Non-departmental	\$1,507,166	\$0	\$0	\$0	\$21,550	\$287,385	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$763,237	\$361,302	\$0	
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Legal	\$706,992	\$464,564	\$54,982	\$96,118	\$3,900	\$29,900	\$1,810	\$0	\$0	\$7,288	\$0	\$0	\$0	\$2,215	\$46,215	\$0	
Police	\$11,576,816	\$7,268,132	\$1,149,852	\$1,402,379	\$240,810	\$157,985	\$193,195	\$1,700	\$49,306	\$103,900	\$0	\$202,400	\$0	\$52,466	\$754,691	\$100	
Fire	\$7,146,571	\$3,809,433	\$497,593	\$1,630,084	\$432,923	\$123,130	\$58,550	\$43,010	\$600	\$82,394	\$0	\$22,300	\$205,119	\$28,421	\$212,914	\$100	
Animal Control	\$810,977	\$446,805	\$47,973	\$103,428	\$54,150	\$65,276	\$13,617	\$13,368	\$96	\$7,974	\$0	\$0	\$0	\$2,048	\$53,442	\$2,800	
Parks Dept.	\$1,818,666	\$886,999	\$92,975	\$237,978	\$246,918	\$20,800	\$19,325	\$109,571	\$21,837	\$19,418	\$0	\$25,000	\$0	\$4,566	\$133,279	\$0	
Parks /Rec. Admin.	\$126,615	\$80,067	\$4,247	\$16,041	\$2,300	\$7,865	\$2,887	\$0	\$0	\$4,809	\$0	\$0	\$0	\$654	\$7,745	\$0	
Zoo	\$577,848	\$298,265	\$42,861	\$78,544	\$70,198	\$23,111	\$8,600	\$17,140	\$1,780	\$14,852	\$0	\$0	\$0	\$1,423	\$20,974	\$100	
<b>Total General Fund</b>	<b>\$29,170,307</b>	<b>\$15,861,808</b>	<b>\$2,260,017</b>	<b>\$4,138,943</b>	<b>\$1,197,416</b>	<b>\$1,040,053</b>	<b>\$376,138</b>	<b>\$274,280</b>	<b>\$108,206</b>	<b>\$388,211</b>	<b>\$0</b>	<b>\$249,700</b>	<b>\$205,119</b>	<b>\$1,083,563</b>	<b>\$1,982,903</b>	<b>\$3,950</b>	<b>\$0</b>



General Fund Expense By Department



General Fund Expense By Function

## Expenses: General Fund Comparisons FY10 to FY11

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>General Fund Total Comparison</b>																
<b>FY10 General Fund Total</b>	\$28,788,897	\$15,778,385	\$2,223,272	\$3,973,978	\$985,118	\$1,168,140	\$293,891	\$247,279	\$99,582	\$325,401	\$0	\$261,500	\$188,361	\$1,247,649	\$1,992,991	\$3,350
<b>FY11 General Fund Total</b>	\$29,170,307	\$15,861,808	\$2,260,017	\$4,138,943	\$1,197,416	\$1,040,053	\$376,138	\$274,280	\$108,206	\$388,211	\$0	\$249,700	\$205,119	\$1,083,563	\$1,982,903	\$3,950
\$ Difference	\$381,410	\$83,423	\$36,745	\$164,965	\$212,298	-\$128,087	\$82,247	\$27,001	\$8,624	\$62,810	\$0	-\$11,800	\$16,758	-\$164,086	-\$10,088	\$600
% Difference	1.32%	0.53%	1.65%	4.15%	21.55%	-10.97%	27.99%	10.92%	8.66%	19.30%	N/A	-4.51%		-13.15%	-0.51%	17.91%
<b>Comparisons By Department</b>																
<b>FY10 Mayor/Council Dept.</b>	\$663,058	\$363,073	\$89,665	\$73,985	\$6,690	\$15,753	\$1,040	\$0	\$175	\$35,371	\$0	\$0	\$0	\$1,758	\$75,298	\$250
<b>FY11 Mayor/Council Dept.</b>	\$681,401	\$368,540	\$80,755	\$80,527	\$6,618	\$15,570	\$1,248	\$0	\$175	\$43,311	\$0	\$0	\$0	\$4,258	\$80,149	\$250
\$ Difference	\$18,343	\$5,467	-\$8,910	\$6,542	-\$72	-\$183	\$208	\$0	\$0	\$7,940	\$0	\$0	\$0	\$4,851	\$0	\$0
% Difference	2.77%	1.51%	-9.94%	8.84%	-1.08%	-1.16%	20.00%	N/A	0.00%	22.45%	N/A	N/A	N/A	6.44%		N/A
<b>FY10 Finance Dept.</b>	\$643,056	\$372,199	\$51,353	\$74,758	\$5,700	\$92,842	\$4,460	\$0	\$2,548	\$5,121	\$0	\$0	\$0	\$1,759	\$32,316	\$0
<b>FY11 Finance Dept.</b>	\$664,686	\$379,918	\$48,419	\$84,166	\$5,100	\$93,822	\$5,200	\$0	\$3,598	\$7,553	\$0	\$0	\$0	\$1,759	\$35,151	\$0
\$ Difference	\$21,630	\$7,719	-\$2,934	\$9,408	-\$600	\$980	\$740	\$0	\$1,050	\$2,432	\$0	\$0	\$0	\$0	\$2,835	\$0
% Difference	3.36%	2.07%	-5.71%	12.58%	-10.53%	1.06%		N/A	41.21%	47.49%	N/A	N/A	N/A	0.00%	8.77%	N/A
<b>FY10 City Hall Dept.</b>	\$676,216	\$160,709	\$14,295	\$36,782	\$40,528	\$3,120	\$17,699	\$73,051	\$12,000	\$840	\$0	\$0	\$0	\$291,838	\$25,354	\$0
<b>FY11 City Hall Dept.</b>	\$620,628	\$162,691	\$17,174	\$37,896	\$38,245	\$2,339	\$24,068	\$87,091	\$12,000	\$840	\$0	\$0	\$0	\$210,613	\$23,671	\$0
\$ Difference	-\$55,588	\$1,982	\$6,879	\$1,114	-\$2,283	-\$781	\$6,369	\$14,040	\$0	\$0	\$0	\$0	\$0	-\$81,225	-\$1,683	\$0
% Difference	-8.22%	1.23%	48.12%	3.03%	-5.63%	-25.03%	35.99%	19.22%	0.00%	0.00%	N/A	N/A	N/A	-27.83%	-6.64%	N/A
<b>FY10 Elections Dept.</b>	\$67,822	\$0	\$0	\$0	\$400	\$65,089	\$0	\$0	\$0	\$2,200	\$0	\$0	\$0	\$0	\$133	\$0
<b>FY11 Elections Dept.</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$67,822	\$0	\$0	\$0	-\$400	-\$65,089	\$0	\$0	\$0	-\$2,200	\$0	\$0	\$0	\$0	-\$133	\$0
% Difference	-100.00%	N/A	N/A	N/A	-100.00%	-100.00%	N/A	N/A	N/A	-100.00%	N/A	N/A	N/A	N/A	-100.00%	N/A
<b>FY10 Building Dept.</b>	\$704,969	\$360,838	\$52,608	\$73,714	\$18,295	\$128,260	\$4,400	\$0	\$0	\$11,936	\$0	\$0	\$0	\$16,516	\$38,202	\$200
<b>FY11 Building Dept.</b>	\$620,657	\$367,779	\$57,782	\$79,538	\$33,133	\$22,310	\$4,400	\$0	\$0	\$10,490	\$0	\$0	\$0	\$1,516	\$43,009	\$700
\$ Difference	-\$84,312	\$6,941	\$5,174	\$5,824	\$14,838	-\$105,950	\$0	\$0	\$0	-\$1,446	\$0	\$0	\$0	-\$15,000	\$4,807	\$500
% Difference	-11.96%	1.92%	9.84%	7.90%	81.10%	-82.61%	0.00%	N/A	N/A	-12.11%	N/A	N/A	N/A	-90.82%	12.58%	N/A
<b>FY10 Planning &amp; Develop Svcs</b>	\$611,950	\$356,129	\$50,726	\$72,355	\$8,550	\$19,150	\$1,600	\$0	\$0	\$16,242	\$0	\$0	\$0	\$2,760	\$84,438	\$0
<b>FY11 Planning &amp; Develop Svcs</b>	\$896,248	\$559,371	\$67,339	\$122,427	\$12,900	\$21,820	\$2,640	\$0	\$0	\$18,378	\$0	\$0	\$0	\$5,260	\$86,113	\$0
\$ Difference	\$284,298	\$203,242	\$16,613	\$50,072	\$4,350	\$2,670	\$1,040	\$0	\$0	\$2,136	\$0	\$0	\$0	\$2,500	\$1,675	\$0
% Difference	46.46%	57.07%	32.75%	69.20%	50.88%	13.94%	65.00%	N/A	N/A	13.15%	N/A	N/A	N/A	90.58%	1.98%	N/A
<b>FY10 Public Engineering</b>	\$1,114,323	\$723,980	\$98,430	\$139,619	\$26,250	\$8,930	\$12,516	\$2,750	\$0	\$6,825	\$0	\$0	\$0	\$3,614	\$91,409	\$0
<b>FY11 Public Engineering</b>	\$736,691	\$415,775	\$66,789	\$91,103	\$16,450	\$34,720	\$15,816	\$2,400	\$0	\$7,125	\$0	\$0	\$0	\$3,614	\$82,899	\$0
\$ Difference	-\$377,632	-\$308,205	-\$31,641	-\$48,516	-\$9,800	\$25,790	\$3,300	-\$350	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,510	\$0
% Difference	-33.89%	-42.57%	-32.15%	-34.75%	-37.33%	288.80%	26.37%	-12.73%	N/A	4.40%	N/A	N/A	N/A	0.00%	-9.31%	N/A
<b>FY10 Graphic Info Sys</b>	\$140,838	\$60,234	\$4,276	\$12,208	\$4,150	\$21,900	\$18,900	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,724	\$0
<b>FY11 Graphic Info Sys</b>	\$144,695	\$61,103	\$4,247	\$12,450	\$4,150	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,279	\$0
\$ Difference	\$3,857	\$869	-\$29	\$242	\$0	-\$180	\$3,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$445	\$0
% Difference	2.74%	1.44%	-0.68%	1.98%	0.00%	-0.82%	17.99%	N/A	N/A	0.00%	N/A	N/A	N/A	0.00%	-2.83%	N/A

## Expenses: General Fund Department Comparisons FY10 to FY11 (continued)

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>FY10 Human Resources</b>	\$404,660	\$257,030	\$23,432	\$50,784	\$8,541	\$34,211	\$550	\$0	\$0	\$3,208	\$0	\$0	\$0	\$1,217	\$25,687	\$0
<b>FY11 Human Resources</b>	\$458,650	\$292,366	\$23,029	\$66,264	\$8,071	\$37,300	\$554	\$0	\$0	\$3,779	\$0	\$0	\$0	\$1,217	\$26,070	\$0
\$ Difference	\$53,990	\$35,336	-\$403	\$15,480	-\$470	\$3,089	\$4	\$0	\$0	\$571	\$0	\$0	\$0	\$0	\$383	\$0
% Difference	13.34%	13.75%	-1.72%	30.48%	-5.50%	9.03%	0.73%	N/A	N/A	17.80%	N/A	N/A	N/A	0.00%	1.49%	
<b>FY10 Non-departmental</b>	\$1,577,773	\$0	\$0	\$0	\$21,550	\$273,346	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$836,283	\$372,902	\$0
<b>FY11 Non-departmental</b>	\$1,507,166	\$0	\$0	\$0	\$21,550	\$287,385	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$763,237	\$361,302	\$0
\$ Difference	-\$70,607	\$0	\$0	\$0	\$0	\$14,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$73,046	-\$11,600	\$0
% Difference	-4.48%	N/A	N/A	N/A	0.00%	5.14%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	-8.73%	-3.11%	N/A
<b>FY10 Economic Development</b>	\$125,000	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY11 Economic Development</b>	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$50,000	\$0	\$0	\$0	\$0	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-40.00%	N/A	N/A	N/A		-40.00%		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>FY10 Legal Dept.</b>	\$687,225	\$456,085	\$52,863	\$92,360	\$3,780	\$27,090	\$1,750	\$0	\$0	\$5,760	\$0	\$0	\$0	\$2,215	\$45,322	\$0
<b>FY11 Legal Dept.</b>	\$706,992	\$464,564	\$54,982	\$96,118	\$3,900	\$29,900	\$1,810	\$0	\$0	\$7,288	\$0	\$0	\$0	\$2,215	\$46,215	\$0
\$ Difference	\$19,767	\$8,479	\$2,119	\$3,758	\$120	\$2,810	\$60	\$0	\$0	\$1,528	\$0	\$0	\$0	\$0	\$893	\$0
% Difference	2.88%	1.86%	4.01%	4.07%	3.17%	10.37%	3.43%	N/A	N/A	26.53%	N/A	N/A	N/A	0.00%	1.97%	
<b>FY10 Police Dept.</b>	\$11,212,746	\$7,135,765	\$1,079,988	\$1,331,858	\$281,141	\$107,700	\$131,498	\$1,700	\$42,725	\$73,700	\$0	\$223,900	\$0	\$52,466	\$750,305	\$0
<b>FY11 Police Dept.</b>	\$11,576,816	\$7,268,132	\$1,149,852	\$1,402,379	\$240,810	\$157,985	\$193,195	\$1,700	\$49,306	\$103,900	\$0	\$202,400	\$0	\$52,466	\$754,691	\$0
\$ Difference	\$364,070	\$132,367	\$69,864	\$70,521	-\$40,331	\$50,285	\$61,697	\$0	\$6,581	\$30,200	\$0	-\$21,500	\$0	\$0	\$4,386	\$0
% Difference	3.25%	1.85%	6.47%	5.29%	-14.35%	46.69%	46.92%	0.00%	15.40%	40.98%	N/A	-9.60%	N/A	0.00%	0.58%	
<b>FY10 Fire Dept.</b>	\$7,021,373	\$3,912,299	\$519,468	\$1,613,204	\$214,603	\$123,130	\$54,800	\$42,970	\$600	\$68,000	\$0	\$37,600	\$188,361	\$28,421	\$217,817	\$100
<b>FY11 Fire Dept.</b>	\$7,146,571	\$3,809,433	\$497,593	\$1,630,084	\$432,923	\$123,130	\$58,550	\$43,010	\$600	\$82,394	\$0	\$22,300	\$205,119	\$28,421	\$212,914	\$100
\$ Difference	\$125,198	-\$102,866	-\$21,875	\$16,880	\$218,320	\$0	\$3,750	\$40	\$0	\$14,394	\$0	-\$15,300	\$16,758	\$0	-\$4,903	\$0
% Difference	1.78%	-2.63%	-4.21%	1.05%	101.73%	0.00%	6.84%	0.09%	0.00%	21.17%	N/A	-40.69%		0.00%	-2.25%	
<b>FY10 Animal Control</b>	\$777,870	\$405,892	\$59,319	\$91,715	\$58,850	\$71,381	\$14,617	\$14,800	\$95	\$7,974	\$0	\$0	\$0	\$2,048	\$48,379	\$2,800
<b>FY11 Animal Control</b>	\$810,977	\$446,805	\$47,973	\$103,428	\$54,150	\$65,276	\$13,617	\$13,368	\$96	\$7,974	\$0	\$0	\$0	\$2,048	\$53,442	\$2,800
\$ Difference	\$33,107	\$40,913	-\$11,346	\$11,713	-\$4,700	-\$6,105	-\$1,000	-\$1,432	\$1	\$0	\$0	\$0	\$0	\$0	\$5,063	\$0
% Difference	4.26%	10.08%	-19.13%	12.77%	-7.99%	-8.55%	-6.84%	-9.68%	1.05%	0.00%	N/A	#DIV/0!	N/A	0.00%	10.47%	0.00%
<b>FY10 Parks Dept.</b>	\$1,738,097	\$879,921	\$86,984	\$231,041	\$219,665	\$21,550	\$18,900	\$98,673	\$20,845	\$18,278	\$0	\$0	\$0	\$4,566	\$137,674	\$0
<b>FY11 Parks Dept.</b>	\$1,818,666	\$886,999	\$92,975	\$237,978	\$246,918	\$20,800	\$19,325	\$109,571	\$21,837	\$19,418	\$0	\$25,000	\$0	\$4,566	\$133,279	\$0
\$ Difference	\$80,569	\$7,078	\$5,991	\$6,937	\$27,253	-\$750	\$425	\$10,898	\$992	\$1,140	\$0	\$25,000	\$0	\$0	-\$4,395	\$0
% Difference	4.64%	0.80%	6.89%	3.00%	12.41%	-3.48%	2.25%	11.04%	4.76%	6.24%	N/A	#DIV/0!		0.00%	-3.19%	
<b>FY10 Parks /Rec. Admin</b>	\$124,513	\$77,694	\$4,276	\$15,481	\$1,650	\$8,578	\$2,550	\$0	\$0	\$4,186	\$0	\$0	\$0	\$654	\$9,444	\$0
<b>FY11 Parks /Rec. Admin</b>	\$126,615	\$80,067	\$4,247	\$16,041	\$2,300	\$7,865	\$2,887	\$0	\$0	\$4,809	\$0	\$0	\$0	\$654	\$7,745	\$0
\$ Difference	\$2,102	\$2,373	-\$29	\$560	\$650	-\$713	\$337	\$0	\$0	\$623	\$0	\$0	\$0	\$0	-\$1,699	\$0
% Difference	1.69%	3.05%	-0.68%	3.62%	39.39%	-8.31%	13.22%	N/A	N/A	14.88%	N/A	#DIV/0!	N/A	0.00%	-17.99%	
<b>FY10 Zoo Dept.</b>	\$497,408	\$256,537	\$35,589	\$64,114	\$64,775	\$21,110	\$6,683	\$13,335	\$1,780	\$9,660	\$0	\$0	\$0	\$1,238	\$22,587	\$0
<b>FY11 Zoo Dept.</b>	\$577,848	\$298,265	\$42,861	\$78,544	\$70,198	\$23,111	\$8,600	\$17,140	\$1,780	\$14,852	\$0	\$0	\$0	\$1,423	\$20,974	\$100
\$ Difference	\$80,440	\$41,728	\$7,272	\$14,430	\$5,423	\$2,001	\$1,917	\$3,805	\$0	\$5,192	\$0	\$0	\$0	\$185	-\$1,613	\$0
% Difference	16.17%	16.27%	20.43%	22.51%	8.37%	9.48%	28.68%	28.53%	0.00%	53.75%	N/A	#DIV/0!	N/A	14.94%	-7.14%	N/A

## Expenses: Other Selected Fund Comparisons FY10 to FY11

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>FY10 Liability Fund</b>	\$1,026,436	\$91,257	\$8,509	\$18,177	\$20,845	\$62,780	\$5,000	\$0	\$0	\$744,522	\$0	\$0	\$0	\$40,445	\$34,901	\$0
<b>FY11 Liability Fund</b>	\$1,026,436	\$92,434	\$8,920	\$18,476	\$20,845	\$62,780	\$5,000	\$0	\$0	\$742,071	\$0	\$0	\$0	\$40,445	\$35,465	\$0
\$ Difference	\$0	\$1,177	\$411	\$299	\$0	\$0	\$0	\$0	\$0	-\$2,451	\$0	\$0	\$0	\$0	\$564	\$0
% Difference	0.00%	1.29%	4.83%	1.64%	0.00%	0.00%				-0.33%				0.00%	1.62%	
<b>FY10 Street Fund</b>	\$5,055,403	\$1,464,082	\$245,490	\$368,041	\$1,471,524	\$13,680	\$194,135	\$343,230	\$69,137	\$26,980	\$0	\$117,700	\$230,472	\$164,386	\$346,546	\$0
<b>FY11 Street Fund</b>	\$5,069,271	\$1,483,761	\$267,962	\$380,044	\$1,469,309	\$30,579	\$182,585	\$356,730	\$82,800	\$24,873	\$0	\$126,700	\$244,639	\$72,286	\$347,003	\$0
\$ Difference	\$13,868	\$19,679	\$22,472	\$12,003	-\$2,215	\$16,899	-\$11,550	\$13,500	\$13,663	-\$2,107	\$0	\$9,000	\$14,167	-\$92,100	\$457	\$0
% Difference	0.27%	1.34%	9.15%	3.26%	-0.15%	123.53%	-5.95%	3.93%	19.76%	-7.81%		7.65%	6.15%	-56.03%	-26.58%	
<b>FY10 Recreation Fund</b>	\$1,608,452	\$605,872	\$53,077	\$105,579	\$225,828	\$89,396	\$12,850	\$179,475	\$10,060	\$23,238	\$0	\$90,000	\$0	\$89,935	\$121,592	\$1,550
<b>FY11 Recreation Fund</b>	\$1,708,795	\$641,627	\$49,802	\$129,425	\$249,403	\$94,162	\$18,600	\$203,943	\$10,060	\$23,111	\$0	\$95,500	\$0	\$89,935	\$101,427	\$1,800
\$ Difference	\$100,343	\$35,755	-\$3,275	\$23,846	\$23,575	\$4,766	\$5,750	\$24,468	\$0	-\$127	\$0	\$5,500	\$0	\$0	-\$20,165	\$250
% Difference	6.24%	5.90%	-6.17%	22.59%	10.44%	5.33%	44.75%	13.63%	0.00%	-0.55%		6.11%		0.00%	-16.58%	16.13%
<b>FY10 Cemetery Fund</b>	\$435,064	\$229,736	\$24,315	\$55,375	\$54,435	\$13,275	\$7,000	\$10,350	\$400	\$6,450	\$0	\$0	\$0	\$1,089	\$32,639	\$0
<b>FY11 Cemetery Fund</b>	\$461,037	\$236,023	\$25,421	\$55,997	\$61,185	\$14,275	\$8,250	\$10,650	\$400	\$6,500	\$0	\$0	\$0	\$1,089	\$41,247	\$0
\$ Difference	\$25,973	\$6,287	\$1,106	\$622	\$6,750	\$1,000	\$1,250	\$300	\$0	\$50	\$0	\$0	\$0	\$0	\$8,608	\$0
% Difference	5.97%	2.74%	4.55%	1.12%	12.40%	7.53%	17.86%	2.90%	0.00%	0.78%		#DIV/0!		0.00%	26.37%	
<b>FY10 Airport Fund</b>	\$1,122,055	\$253,235	\$48,588	\$57,522	\$91,637	\$17,500	\$17,300	\$116,100	\$2,000	\$45,328	\$0	\$0	\$0	\$1,217	\$471,628	\$0
<b>FY11 Airport Fund</b>	\$1,196,391	\$261,092	\$48,611	\$61,290	\$91,637	\$17,500	\$23,300	\$130,900	\$2,000	\$44,328	\$0	\$25,000	\$0	\$1,217	\$489,516	\$0
\$ Difference	\$74,336	\$7,857	\$23	\$3,768	\$0	\$0	\$6,000	\$14,800	\$0	-\$1,000	\$0	\$25,000	\$0	\$0	\$17,888	\$0
% Difference	6.62%	3.10%	0.05%	6.55%	0.00%	0.00%	34.68%	12.75%	0.00%	-2.21%		N/A		0.00%	3.79%	
<b>FY10 Library Fund</b>	\$1,506,930	\$831,292	\$155,355	\$175,338	\$173,362	\$17,244	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$66,814	\$0
<b>FY11 Library Fund</b>	\$1,585,952	\$886,164	\$154,850	\$186,205	\$173,362	\$17,314	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$80,532	\$0
\$ Difference	\$79,022	\$54,872	-\$505	\$10,867	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,718	\$0
% Difference	5.24%	6.60%	-0.33%	6.20%	0.00%	0.41%	0.00%	0.00%		0.00%				0.00%	20.53%	
<b>FY10 Public Transit Fund</b>	\$7,658,184	\$1,257,272	\$123,627	\$285,713	\$196,996	\$135,034	\$74,746	\$35,257	\$13,249	\$40,499	\$0	\$4,912,395	\$0	\$5,740	\$577,276	\$380
<b>FY11 Public Transit Fund</b>	\$7,148,763	\$1,336,618	\$153,814	\$301,855	\$171,936	\$102,403	\$73,255	\$35,733	\$15,425	\$36,990	\$0	\$4,341,737	\$0	\$5,740	\$573,152	\$105
\$ Difference	-\$509,421	\$79,346	\$30,187	\$16,142	-\$25,060	-\$32,631	-\$1,491	\$476	\$2,176	-\$3,509	\$0	-\$570,658	\$0	\$0	-\$4,124	-\$275
% Difference	-6.65%	6.31%	24.42%	5.65%	-12.72%	-24.17%	-1.99%	1.35%	16.42%	-8.66%		-11.62%		0.00%	-0.71%	-72.37%
<b>FY10 Video Service Fund</b>	\$406,875	\$179,119	\$30,059	\$37,175	\$48,895	\$1,500	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$39,348	\$68,429	\$0
<b>FY11 Video Service Fund</b>	\$406,746	\$181,611	\$30,432	\$40,321	\$19,895	\$520	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$57,396	\$74,221	\$0
\$ Difference	-\$129	\$2,492	\$373	\$3,146	-\$29,000	-\$980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,048	\$5,792	\$0
% Difference	-0.03%	1.39%	1.24%	8.46%	-59.31%	-65.33%	0.00%			0.00%				45.87%	8.46%	
<b>FY10 Science &amp; Environment Fd</b>	\$297,620	\$106,887	\$8,551	\$22,186	\$9,400	\$131,359	\$5,650	\$0	\$0	\$6,650	\$0	\$0	\$0	\$273	\$6,664	\$0
<b>FY11 Science &amp; Environment Fd</b>	\$368,554	\$149,512	\$17,220	\$33,005	\$9,150	\$127,519	\$5,650	\$1,500	\$0	\$8,850	\$0	\$0	\$0	\$273	\$15,875	\$0
\$ Difference	\$70,934	\$42,625	\$8,669	\$10,819	-\$250	-\$3,840	\$0	\$0	\$0	\$2,200	\$0	\$0	\$0	\$0	\$9,211	\$0
% Difference	23.83%	39.88%	101.38%	48.76%	-2.66%	-2.92%	0.00%			33.08%						
<b>FY10 Sanitation Fund</b>	\$7,203,319	\$1,840,467	\$343,750	\$560,474	\$640,600	\$50,325	\$158,100	\$1,400,000	\$2,000	\$34,081	\$0	\$721,340	\$0	\$529,305	\$922,877	\$0
<b>FY11 Sanitation Fund</b>	\$7,890,512	\$1,930,183	\$348,082	\$563,167	\$559,546	\$51,500	\$171,600	\$1,375,500	\$2,000	\$34,431	\$0	\$1,349,788	\$0	\$529,305	\$975,410	\$0
\$ Difference	\$687,193	\$89,716	\$4,332	\$2,693	-\$81,054	\$1,175	\$13,500	-\$24,500	\$0	\$350	\$0	\$628,448	\$0	\$0	\$52,533	\$0
% Difference	9.54%	4.87%	1.26%	0.48%	-12.65%	2.33%	8.54%	-1.75%		1.03%		87.12%		0.00%	5.69%	

## Expenses: Other Selected Fund Comparisons FY10 to FY11 (continued)

Selected Funds	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>FY10 Water Fund</b>	\$10,231,471	\$2,261,232	\$395,571	\$538,709	\$830,250	\$492,380	\$389,600	\$683,800	\$158,200	\$39,680	\$0	\$837,500	\$0	\$2,341,620	\$1,259,929	\$3,000
<b>FY11 Water Fund</b>	\$10,559,156	\$2,319,442	\$384,614	\$567,642	\$888,050	\$538,850	\$469,980	\$733,800	\$103,900	\$39,330	\$0	\$850,000	\$0	\$2,344,620	\$1,315,928	\$3,000
\$ Difference	\$327,685	\$58,210	-\$10,957	\$28,933	\$57,800	\$46,470	\$80,380	\$50,000	-\$54,300	-\$350	\$0	\$12,500	\$0	\$3,000	\$55,999	\$0
% Difference	3.20%	2.57%	-2.77%	5.37%	6.96%	9.44%	20.63%	7.31%	-34.32%	-0.88%		1.49%		0.13%	4.44%	0.00%
<b>FY10 Water Pollution Cntl Fund</b>	\$9,297,714	\$1,233,729	\$193,924	\$287,456	\$584,595	\$1,006,291	\$216,449	\$444,484	\$118,312	\$34,201	\$0	\$960,000	\$50	\$3,185,501	\$1,032,222	\$500
<b>FY11 Water Pollution Cntl Fund</b>	\$9,334,469	\$1,314,847	\$205,281	\$318,316	\$622,913	\$842,224	\$243,575	\$506,509	\$123,337	\$36,224	\$0	\$805,000	\$50	\$3,185,501	\$1,130,192	\$500
\$ Difference	\$36,755	\$81,118	\$11,357	\$30,860	\$38,318	-\$164,067	\$27,126	\$62,025	\$5,025	\$2,023	\$0	-\$155,000	\$0	\$0	\$97,970	\$0
% Difference	0.40%	6.58%	5.86%	10.74%	6.55%	-16.30%	12.53%	13.95%	4.25%	5.92%		-16.15%	0.00%	0.00%	9.49%	0.00%
<b>FY10 Ambulance Fund</b>	\$2,182,226	\$1,152,163	\$116,189	\$449,037	\$155,060	\$121,020	\$52,100	\$0	\$6,000	\$39,550	\$0	\$23,996	\$0	\$7,881	\$59,230	\$0
<b>FY11 Ambulance Fund</b>	\$2,210,795	\$1,072,537	\$115,197	\$452,427	\$217,622	\$125,545	\$57,200	\$0	\$6,000	\$42,100	\$0	\$54,012	\$0	\$7,881	\$60,274	\$0
\$ Difference	\$28,569	-\$79,626	-\$992	\$3,390	\$62,562	\$4,525	\$5,100	\$0	\$0	\$2,550	\$0	\$30,016	\$0	\$0	\$1,044	\$0
% Difference	1.31%	-6.91%	-0.85%	0.75%	40.35%	3.74%	9.79%		0.00%	6.45%		125.09%		0.00%	1.76%	
<b>FY10 Information Systems Fund</b>	\$856,480	\$340,796	\$55,587	\$69,559	\$160,900	\$16,563	\$74,016	\$0	\$0	\$14,561	\$0	\$0	\$0	\$1,592	\$122,906	\$0
<b>FY11 Information Systems Fund</b>	\$969,070	\$346,844	\$52,296	\$78,567	\$155,830	\$16,618	\$75,516	\$0	\$0	\$14,561	\$0	\$97,500	\$0	\$1,592	\$129,746	\$0
\$ Difference	\$112,590	\$6,048	-\$3,291	\$9,008	-\$5,070	\$55	\$1,500	\$0	\$0	\$0	\$0	\$97,500	\$0	\$0	\$6,840	\$0
% Difference	13.15%	1.77%	-5.92%	12.95%	-3.15%	0.33%	2.03%			0.00%		#DIV/0!		0.00%	5.57%	
<b>FY10 Utility Billing Fund</b>	\$1,144,395	\$431,465	\$91,431	\$102,885	\$121,460	\$26,810	\$39,920	\$0	\$0	\$46,135	\$0	\$0	\$0	\$2,065	\$282,174	\$50
<b>FY11 Utility Billing Fund</b>	\$1,172,485	\$433,219	\$90,558	\$110,038	\$96,580	\$26,820	\$39,720	\$0	\$0	\$43,980	\$0	\$0	\$0	\$2,065	\$329,455	\$50
\$ Difference	\$28,090	\$1,754	-\$873	\$7,153	-\$24,880	\$10	-\$200	\$0	\$0	-\$2,155	\$0	\$0	\$0	\$0	\$47,281	\$0
% Difference	2.45%	0.41%	-0.95%	6.95%	-20.48%	0.04%	-0.50%			-4.67%				0.00%	16.76%	0.00%
<b>FY10 Public Works Fund</b>	\$220,667	\$96,804	\$10,020	\$19,519	\$3,106	\$80,023	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$477	\$8,097	\$0
<b>FY11 Public Works Fund</b>	\$221,237	\$98,038	\$10,587	\$19,928	\$2,956	\$73,428	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$477	\$13,202	\$0
\$ Difference	\$570	\$1,234	\$567	\$409	-\$150	-\$6,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,105	\$0
% Difference	0.26%	1.27%	5.66%	2.10%	-4.83%	-8.24%				0.00%				0.00%	63.05%	
<b>FY09 CDBG Entitlement Fund</b>	\$1,401,690	\$147,051	\$14,295	\$29,660	\$22,025	\$832,764	\$266,585	\$700	\$0	\$7,700	\$80,910	\$0	\$0	\$0	\$0	\$0
<b>FY10 CDBG Entitlement Fund</b>	\$1,365,485	\$155,793	\$13,506	\$35,687	\$22,025	\$796,671	\$222,461	\$700	\$0	\$7,700	\$110,942	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$36,205	\$8,742	-\$789	\$6,027	\$0	-\$36,093	-\$44,124	\$0	\$0	\$0	\$30,032	\$0	\$0	\$0	\$0	\$0
% Difference	-2.58%	5.94%	-5.52%	20.32%	0.00%	-4.33%	-16.55%			0.00%	37.12%			#DIV/0!		
<b>FY10 Police Grant Fund</b>	\$424,015	\$25,456	\$10,020	\$6,266	\$159,968	\$0	\$0	\$0	\$0	\$2,305	\$0	\$220,000	\$0	\$0	\$0	\$0
<b>FY11 Police Grant Fund</b>	\$424,015	\$25,456	\$10,020	\$6,266	\$159,968	\$0	\$0	\$0	\$0	\$2,305	\$0	\$220,000	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	0.00%				0.00%							0.00%				
<b>FY10 Zoo Animal Trust Fund</b>	\$679,257	\$37,396	\$8,509	\$9,428	\$24,258	\$1,520	\$2,400	\$0	\$0	\$9,100	\$0	\$580,000	\$0	\$185	\$6,361	\$100
<b>FY11 Zoo Animal Trust Fund</b>	\$410,445	\$0	\$0	\$0	\$19,720	\$0	\$0	\$0	\$0	\$4,364	\$0	\$380,000	\$0	\$0	\$6,361	\$0
\$ Difference	-\$268,812	-\$37,396	-\$8,509	-\$9,428	-\$4,538	-\$1,520	\$0	\$0	\$0	-\$4,736	\$0	-\$200,000	\$0	\$0	\$0	\$0
% Difference	-39.57%	-100.00%	-100.00%	-100.00%	-18.71%	-100.00%				-52.04%		-34.48%			0.00%	

## Expenses: Other Selected Fund Comparisons FY10 to FY11 (continued)

Selected Funds	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>FY10 Govt Debt Service Fund</b>	\$763,388												\$762,590	\$0	\$798	
<b>FY11 Govt Debt Service Fund</b>	\$609,117												\$608,605	\$0	\$512	
\$ Difference	-\$154,271												-\$153,985		-\$286	
% Difference	-20.21%												-20.19%		-35.84%	
<b>FY10 WPC Debt Svc Fund</b>	\$1,894,761												\$1,893,697		\$1,064	
<b>FY11 WPC Debt Svc Fund</b>	\$1,894,761												\$1,894,439	\$0	\$322	\$0
\$ Difference	\$0												\$742		-\$742	
% Difference	0.00%												0.04%		-69.74%	
<b>FY10 Water Debt Svc Fund</b>	\$725,138												\$725,138			
<b>FY11 Water Debt Svc Fund</b>	\$728,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,856	\$0	\$282	\$0
\$ Difference	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,718	\$0	\$282	\$0
% Difference																
<b>FY10 Federal Aid Construction</b>	\$1,563,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563,216	\$0	\$0	\$266	\$0
<b>FY11 Federal Aid Construction</b>	\$1,624,982	\$0	\$0	\$0	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$1,561,053	\$0	\$0	\$929	\$0
\$ Difference	\$61,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,163	\$0	\$0	\$663	\$0
% Difference	3.93%											-0.14%			249.25%	
<b>FY10 Street Special Projects</b>	\$940,000	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0
<b>FY11 Street Special Projects</b>	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0
\$ Difference	-\$190,000	\$0	\$0	\$0	\$0	-\$190,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-20.21%											0.00%				
<b>FY10 Airport Construction</b>	\$4,725,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$4,425,000	\$0	\$0	\$0	\$0
<b>FY11 Airport Construction</b>	\$1,577,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,077,000	\$0	\$0	\$0	\$0
\$ Difference	-\$3,148,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	-\$3,348,000	\$0	\$0	\$0	\$0
% Difference	-66.62%	\$0	\$0	\$0	\$0	66.67%	\$0	\$0	\$0	\$0	\$0	-75.66%		\$0		\$0
<b>FY10 Water Construction</b>	\$6,705,364	\$0	\$0	\$0	\$0	\$190,919	\$0	\$0	\$0	\$0	\$0	\$6,514,445	\$0	\$0	\$0	\$0
<b>FY11 Water Construction</b>	\$2,100,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$1,950,000	\$0	\$0	\$0	\$0
\$ Difference	-\$4,605,364	\$0	\$0	\$0	\$0	-\$40,919	\$0	\$0	\$0	\$0	\$0	-\$4,564,445	\$0	\$0	\$0	\$0
% Difference	-68.68%					-21.43%						-70.07%				
<b>FY10 NSP Grant Fund 080</b>	\$1,386,073	\$35,258	\$5,329	\$7,802	\$0	\$502,800	\$834,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY11 NSP Grant Fund 080</b>	\$1,261,160	\$17,321	\$5,329	\$3,021	\$3,660	\$394,620	\$834,884	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$124,913	-\$17,937	\$0	-\$4,781	\$3,660	-\$108,180	\$0	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>FY10 Energy Blk Grant Fund 082</b>	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY11 Energy Blk Grant Fund 082</b>	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>FY10 Police Retirement</b>	\$793,064	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$7,500
<b>FY11 Police Retirement</b>	\$794,542	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,011	\$7,500
\$ Difference	\$1,478			\$0		\$0									\$1,478	
% Difference	0.19%			0.00%											277.30%	

<b>General Fund</b>	<b>Budgeted</b>		<b>\$ Difference</b>	<b>% Difference</b>
	<b>FY10</b>	<b>Budgeted FY11</b>		
Personnel (wages, all types)	\$15,778,385	\$15,861,808	\$83,423	0.53%
Benefits, Medical	\$2,223,272	\$2,260,017	\$36,745	1.65%
Benefits, Other	\$3,973,978	\$4,138,943	\$164,965	4.15%
Supplies	\$985,118	\$1,197,416	\$212,298	21.55%
Professional Services	\$1,168,140	\$1,040,053	-\$128,087	-10.97%
Repair Services	\$293,891	\$376,138	\$82,247	27.99%
Utilities	\$247,279	\$274,280	\$27,001	10.92%
Property Services	\$99,582	\$108,206	\$8,624	8.66%
Purchased Services	\$325,401	\$388,211	\$62,810	19.30%
Loans	\$0	\$0	\$0	
Capital Outlay	\$261,500	\$249,700	-\$11,800	-4.51%
Debt Service	\$188,361	\$205,119	\$16,758	8.90%
Transfers	\$1,247,649	\$1,083,563	-\$164,086	-13.15%
Interfund Charges	\$1,992,991	\$1,982,903	-\$10,088	-0.51%
Other Miscellaneous	\$3,350	\$3,950	\$600	17.91%
<b>Total</b>	<b>\$28,788,897</b>	<b>\$29,170,307</b>	<b>\$381,410</b>	<b>1.32%</b>

<b>General Fund</b>	<b>Budgeted</b>		<b>\$ Difference</b>	<b>% Difference</b>
	<b>FY10</b>	<b>Budgeted FY11</b>		
Property Tax	\$16,407,990	\$17,017,853	\$609,863	3.72%
Property Tax Interest & Other	\$98,195	\$108,441	\$10,246	10.43%
Other Tax	\$0	\$0	\$0	
License & Permits	\$671,886	\$544,088	-\$127,798	-19.02%
Rentals & Leases	\$72,844	\$73,229	\$385	0.53%
Charges for Service	\$218,087	\$214,110	-\$3,977	-1.82%
Inter-Government	\$4,254,045	\$4,112,629	-\$141,416	-3.32%
Fines & Forefit	\$462,812	\$405,476	-\$57,336	-12.39%
Interfund Revenues	\$2,667,815	\$2,823,568	\$155,753	5.84%
Miscellaneous	\$198,157	\$170,909	-\$27,248	-13.75%
Other Financing Sources	\$3,737,066	\$3,700,004	-\$37,062	-0.99%
<b>Total</b>	<b>\$28,788,897</b>	<b>\$29,170,307</b>	<b>\$381,410</b>	<b>1.32%</b>

Use of Cash Reserves	\$0	\$0	\$0
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**Accounting Note on comparisons:** The General Fund for FY11 contains a \$72,920 accounting change as the city moved selected operating revenue and expense from Fund 957 (Zoo Animal Education Trust Fund) to the Zoo Department of the General Fund. This was to consolidate operating and maintenance activity in the Zoo Department and maintain Fund 957 as a capital fund supported by donations and grants. Less this accounting change, the FY11 General Fund is up \$308,490 (1.07%) vs. FY10.

**Use of cash reserves:** The FY11 general fund budget is balanced between planned revenue and expense, hence no use of cash reserves. This was the same situation as in FY10.

<b>Tax Funds*</b>	<b>Budgeted FY10</b>	<b>Budgeted FY11</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$20,690,250	\$20,981,138	\$290,888	1.41%
Benefits, Medical	\$2,912,292	\$2,999,829	\$87,537	3.01%
Benefits, Other	\$5,076,898	\$5,312,556	\$235,658	4.64%
Supplies	\$3,268,640	\$3,454,988	\$186,348	5.70%
Professional Services	\$1,518,549	\$1,379,586	(\$138,963)	-9.15%
Repair Services	\$643,884	\$726,090	\$82,206	12.77%
Utilities	\$965,396	\$1,045,941	\$80,545	8.34%
Property Services	\$194,428	\$218,891	\$24,463	12.58%
Purchased Services	\$1,225,622	\$1,279,288	\$53,666	4.38%
Loans	\$0	\$0	\$0	
Capital Outlay	\$5,381,595	\$4,838,637	(\$542,958)	-10.09%
Debt Service	\$418,833	\$449,758	\$30,925	7.38%
Transfers	\$1,593,813	\$1,355,675	(\$238,138)	-14.94%
Interfund Charges	\$3,712,816	\$3,725,466	\$12,650	0.34%
Other Miscellaneous	\$5,280	\$5,855	\$575	10.89%
<b>Total</b>	<b>\$47,608,296</b>	<b>\$47,773,698</b>	<b>\$165,402</b>	<b>0.35%</b>

\*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs

<b>Tax Funds*</b>	<b>Budgeted FY10</b>	<b>Budgeted FY11</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$21,117,513	\$21,826,546	\$709,033	3.36%
Property Tax Interest & Other	\$373,906	\$457,260	\$83,354	22.29%
Other Tax	\$1,197,324	\$1,239,000	\$41,676	3.48%
License & Permits	\$671,886	\$544,088	-\$127,798	-19.02%
Rentals & Leases	\$1,104,202	\$1,123,301	\$19,099	1.73%
Charges for Service	\$1,610,923	\$1,667,454	\$56,531	3.51%
Inter-Government	\$11,885,209	\$11,319,170	-\$566,039	-4.76%
Fines & Forfeit	\$500,474	\$440,589	-\$59,885	-11.97%
Interfund Revenues	\$3,724,151	\$3,876,004	\$151,853	4.08%
Miscellaneous	\$468,714	\$444,820	-\$23,894	-5.10%
Other Financing Sources	\$4,883,052	\$4,835,466	-\$47,586	-0.97%
<b>Total</b>	<b>\$47,537,354</b>	<b>\$47,773,698</b>	<b>\$236,344</b>	<b>0.50%</b>

\*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs

Use of Cash Reserves	\$70,942	\$0	-\$70,942	-100.00%
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The “Tax Funds” include those funds primarily or partially supported by taxes (as opposed to fees). For FY11, the tax fund “family” is up \$165,402 (0.35%) vs. FY10. Revenue in the tax funds is up \$236,344 (0.50%); for FY11 the tax fund family will have a balanced financial plan (revenue = expense). In FY10, Recreation, Airport and Video Services had small planned expenditures of cash reserves totaling \$70,942 between the three funds. Having completed those plans, no further drawdown of cash reserves is planned for FY11.

<b>City-Wide</b>	<b>Budgeted FY10</b>	<b>Budgeted FY11</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$28,436,867	\$28,882,243	\$445,376	1.57%
Benefits, Medical	\$4,165,468	\$4,252,519	\$87,051	2.09%
Benefits, Other	\$7,969,605	\$8,290,346	\$320,741	4.02%
Supplies	\$7,568,660	\$7,860,105	\$291,445	3.85%
Professional Services	\$6,177,470	\$5,778,246	-\$399,224	-6.46%
Repair Services	\$2,883,932	\$3,151,817	\$267,885	9.29%
Utilities	\$3,497,380	\$3,668,275	\$170,895	4.89%
Property Services	\$479,440	\$454,628	-\$24,812	-5.18%
Purchased Services	\$1,516,396	\$1,569,544	\$53,148	3.50%
Loans	\$358,295	\$358,790	\$495	0.14%
Capital Outlay	\$22,003,092	\$13,970,990	-\$8,032,102	-36.50%
Debt Service	\$3,800,308	\$3,680,708	-\$119,600	-3.15%
Transfers	\$8,185,031	\$7,853,783	-\$331,248	-4.05%
Interfund Charges	\$7,423,103	\$7,719,974	\$296,871	4.00%
Other Miscellaneous	\$497,232	\$497,707	\$475	0.10%
<b>Total</b>	<b>\$104,962,279</b>	<b>\$97,989,675</b>	<b>-\$6,972,604</b>	<b>-6.64%</b>

<b>City Wide</b>	<b>Budgeted FY10</b>	<b>Budgeted FY11</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$21,222,708	\$21,931,741	\$709,033	3.34%
Property Tax Interest & Other	\$373,906	\$457,260	\$83,354	22.29%
Other Tax	\$1,197,324	\$1,239,000	\$41,676	3.48%
License & Permits	\$671,886	\$544,088	-\$127,798	-19.02%
Rentals & Leases	\$1,484,908	\$1,515,757	\$30,849	2.08%
Charges for Service	\$25,766,254	\$25,819,939	\$53,685	0.21%
Inter-Government	\$21,571,215	\$18,421,040	-\$3,150,175	-14.60%
Fines & Forfeit	\$548,554	\$488,669	-\$59,885	-10.92%
Interfund Revenues	\$7,423,103	\$7,719,974	\$296,871	4.00%
Miscellaneous	\$4,851,783	\$4,570,967	-\$280,816	-5.79%
Other Financing Sources	\$10,298,293	\$9,030,119	-\$1,268,174	-12.31%
<b>Total</b>	<b>\$95,409,934</b>	<b>\$91,738,554</b>	<b>-\$3,671,380</b>	<b>-3.85%</b>

The “city-wide” snapshot sometimes loses some explanatory power because the overall figures mask year to year changes in capital projects and grants that materially impact the overall numbers. Overall, the city is authorized to spend more than it anticipates in revenue primarily for three reasons: 1) the three utilities are authorized to use part of their contingency reserves; 2) the Water fund is drawing down Fund 073 (Water Construction Fund) which holds the loan proceeds from the 2008 water bond; 3) Fund 951 (police retirement) is programmed to gradually draw down as retiree expenses are completed (it is a closed end pension fund with no new entrants). Additionally, several other revolving loan funds are programmed for contingent use of cash reserves in case loan demand exceeds program income during the year. See notes in the FY2011 Budget Summary on page 7 for notes on each fund.

**Budget Difference by Program Area**

	FY10	FY11	\$ Difference	% Difference
<b>Public Safety</b>				
Police Department 001-1000	\$11,212,746	\$11,576,816	\$364,070	3.25%
Fire Department 001-1100	\$7,021,373	\$7,146,571	\$125,198	1.78%
Ambulance 035	\$2,182,226	\$2,210,795	\$28,569	1.31%
Animal Control 001-1200	\$777,870	\$810,977	\$33,107	4.26%
Building Inspection 001-0500	\$704,969	\$620,657	-\$84,312	-11.96%
<b>Subtotal</b>	<b>\$21,899,184</b>	<b>\$22,365,816</b>	<b>\$466,632</b>	<b>2.13%</b>
<b>Environmental Health</b>				
Stormwater Env Science 017	\$297,620	\$368,554	\$70,934	23.83%
Sanitation 030	\$7,203,319	\$7,890,512	\$687,193	9.54%
Water 031	\$10,231,471	\$10,559,156	\$327,685	3.20%
Water Pollution Control 032	\$9,297,714	\$9,334,469	\$36,755	0.40%
Utility Billing 052	\$1,144,395	\$1,172,485	\$28,090	2.45%
<b>Subtotal</b>	<b>\$28,174,519</b>	<b>\$29,325,176</b>	<b>\$1,150,657</b>	<b>4.08%</b>
<b>Transportation</b>				
Street & Traffic 003	\$5,055,403	\$5,069,271	\$13,868	0.27%
Regional Transit 009	\$7,658,184	\$7,148,763	-\$509,421	-6.65%
Airport 006	\$1,122,055	\$1,196,391	\$74,336	6.62%
Airport Construction 072	\$4,725,000	\$1,577,000	-\$3,148,000	-66.62%
<b>Subtotal</b>	<b>\$18,560,642</b>	<b>\$14,991,425</b>	<b>-\$3,569,217</b>	<b>-19.23%</b>
<b>Cultural Recreational &amp; Educational</b>				
Parks 001-1301	\$1,738,097	\$1,818,666	\$80,569	4.64%
Parks Admin 001-1302	\$124,513	\$126,615	\$2,102	1.69%
Zoo 001-1303	\$497,408	\$577,848	\$80,440	16.17%
Recreation 004	\$1,608,452	\$1,708,795	\$100,343	6.24%
Cemetery 005	\$435,064	\$461,037	\$25,973	5.97%
Library 007	\$1,506,930	\$1,585,952	\$79,022	5.24%
Video Services 012	\$406,875	\$406,746	-\$129	-0.03%
Zoo Animal & Education 957	\$679,257	\$410,445	-\$268,812	-39.57%
<b>Subtotal</b>	<b>\$6,996,596</b>	<b>\$7,096,104</b>	<b>\$99,508</b>	<b>1.42%</b>
<b>Effective Administration</b>				
Mayor / Council 001-0100	\$663,058	\$681,401	\$18,343	2.77%
Finance 001-0200	\$643,056	\$664,686	\$21,630	3.36%
City Hall Maintenance 001-0300	\$676,216	\$620,628	-\$55,588	-8.22%
Elections 001-0402	\$67,822	\$0	-\$67,822	-100.00%
Human Resources 001-0700	\$404,660	\$458,650	\$53,990	13.34%
Legal 001-0900	\$687,225	\$706,992	\$19,767	2.88%
Liability & Risk Management 002	\$1,026,436	\$1,026,436	\$0	0.00%
Information Technology 050	\$856,480	\$969,070	\$112,590	13.15%
<b>Subtotal</b>	<b>\$5,024,953</b>	<b>\$5,127,863</b>	<b>\$102,910</b>	<b>2.05%</b>
<b>Neighborhood Quality</b>				
Planning & Development Svcs 001-0600	\$611,950	\$896,248	\$284,298	46.46%
Neighborhood & Community Svcs 081	\$1,401,690	\$1,365,485	-\$36,205	-2.58%
Energy Efficiency Block Grant 082	\$533,000	\$533,000	\$0	N/A
Engineering 001-0601	\$1,114,323	\$736,691	-\$377,632	-33.89%
Graphic Info Systems 001-0602	\$140,838	\$144,695	\$3,857	2.74%
<b>Subtotal</b>	<b>\$3,801,801</b>	<b>\$3,676,119</b>	<b>-\$125,682</b>	<b>-3.31%</b>
<b>Economic Development</b>				
Economic Development 001-0801	\$125,000	\$75,000	-\$50,000	-40.00%
<b>Subtotal</b>	<b>\$125,000</b>	<b>\$75,000</b>	<b>-\$50,000</b>	<b>-40.00%</b>