

FY2010 Proposed End-Year Budget Amendments



This document provides detailed information on the proposed FY2010 end of year budget amendments for the City of Pocatello.

A public hearing on the proposed budget amendments will be held at 6:00 pm on Thursday, September 16, 2010 in the Council Chambers at City Hall, 911 North 7th Avenue, Pocatello, Idaho 83201.

The City Council is scheduled to subsequently consider an amendment to the FY2010 Budget Ordinance at the conclusion of the regular meeting of September 16, 2010.

This document is the responsibility of the Chief Financial Officer
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MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: David Swindell, Chief Financial Officer

SUBJECT: **Proposed End of Year FY10 Budget Amendments**

DATE: August 9, 2010

1. **FOR INFORMATION.**

2. **Purpose.** To provide information regarding proposed end of year FY10 Budget Amendments.

3. **Discussion.**

a. **General.** Every year the city finds it necessary to amend the budget to account for unanticipated grants or other situations. Although the city may have won a grant and the city council approved application and acceptance, the government must still authorize the new expenditures in the budget. The budget amendment process is similar to that of the original budget: publish a public notice twice with the details, hold a public hearing and then adopt an amended budget ordinance.

b. **Summary.** Here is a summary of the proposed amendments by issue:

FY10 End-Year Budget Amendment Summary				
Ref #	Reason	Amount	Department or Fund	Source of Funds
1	Permits software replacement	\$84,365	General Fund - non-Dept	Gen Fund cash balance per Council 8 July
2	Match for transit grant - land purchase	\$140,700	General Fund - non-Dept	Gen Fund cash balance
3	ON Semi harmonics improvement grant	\$200,000	General Fund - Econ Develop	Dept of Commerce grant State of Idaho
4	Legal staff training	\$4,977	General Fund - Legal Dept	Court restitution directed to legal training
5	DARE Donation	\$2,125	General Fund - Police	Sale of old DARE car
6	FEMA fire shelter & washer extractor grant	\$31,520	General Fund - Fire	FEMA gant EMW-2009-FO-05537
7	ASPR grant for medical supplies	\$14,312	General Fund - Fire	State Health Dept grant
8	Fire Truck Financing	\$658,000	General Fund - Fire	loan proceeds from Cal First Bank
9	Remaining FY09 IFFT grant Sacajewa Park	\$2,577	General Fund - Parks	Remaining grant dollars from FY09 grant
10	Greenway bench grant	\$2,000	General Fund - Parks	Greenway grant for 4 benches
11	Milling machining	\$494,039	Street Fund - Operations	\$200,000 trade & \$294,039 loan proceeds
12	Poky Fun Run prizes	\$5,000	Recreation - Outdoor	New sponsor grant
13	Just Cuz Half Marathon (new program)	\$5,000	Recreation - Outdoor	Half-marathon fee revenue
14	City Creek trail work	\$5,000	Recreation - Outdoor	Intermountain Gas \$5,000 grant
15	Volleyball new program	\$3,400	Recreation - Sports	Volleyball program revenue
16	Bannock baseball new program	\$33,500	Recreation - Sports	Bannock baseball revenue
17	Basketball & Softball program growth	\$5,000	Recreation - Sports	Program revenues
18	Pool upgrades; comply with safety laws	\$17,000	Recreation - RPAC	Recreation fund balance
19	Recreation Center upgrades	\$35,252	Recreation - CRC	Remaining HUD grant dollars
20	Repairs to CRC pool fed law	\$1,200	Recreation - RPAC	CRC revenues above budget
21	Emergency plan update due to FAA 1 Oct	\$20,000	Airport	Revenues above budget & fund balance
22	Library education grant	\$1,194	Library	grant from Idaho Commission on Libraries
23	Library HVAC compressor repair	\$15,000	Library	Library fund cash balance
24	City Hall/Police HVAC unit	\$30,000	Emergency Repair Fd 16	Shift part of FY11 appropriation forward
25	Medical insurance settlements	\$576,856	Medical Insurance Fund	Cash shift from all other funds
26	Small business loan activity	\$100,000	EIDC Loan Fund 954	Fund cash balance & loan repayments
27	Zoo Educator grant	\$12,000	Zoo Fund 957	Fred Meyer Foundation
Total for all funds		\$2,500,017		

c. **Additional Medical Insurance Amendment.** The \$576,856 amendment for medical insurance needs to be funded by cash transfers from all funds in proportion to their medical insurance expense. For clarity, that set of amendments is presented separately.

Amendments #1 - #27 per summary in “b”: \$2,500,017
Internal Medical Cash Transfer Amendment: \$576,856
Total of all amendments: \$3,076,863

d. **Timeline.** The proposed timeline for this “end of year” set of budget amendments is:

August 25, 2010	Public notice sent to the ISJ
September 1, 2010	Public notice #1
September 8, 2010	Public notice #2
September 9, 2010	Council study session to review proposed amendments
September 16, 2010	Public hearing and consider amended ordinance

e. **Further amendments.** This is the final opportunity to make adjustments for FY10.

f. **About amendments in general.** Amendments can be confusing; it appears that “the city cannot stick to a budget.” But the reality is that Council involvement with amendments is indicative of sound and tight management, not the reverse. The FY10 budget was built in March, 2009. It is never possible to fully anticipate every grant, every real-world situation 12-18 months out. We could accommodate that within the budget by adopting a large contingency budget, but we choose not to do that. We build a tight FY10 budget that only includes grants and business activity that we know about or have a good history with. We elect to amend in detail if we win an unplanned grant, etc. We liken it to keeping the Council’s hand on the steering wheel. We make it necessary to involve the Council and the Community in a variety of fairly mundane issues because that is what tight management requires. We accept the risk that not everyone will understand and that the amendment process will be challenged simply because it is a change to the previously adopted budget. Finally, not everyone understands the difference between budget authority and actual expenditure. We need permission (budget authority) to make an actual expenditure out of a fund, but also permission (budget authority) to move money within the city between funds. So if fund B has to make a \$100 expenditure, but needs to get the \$100 cash from Fund A, we need to have \$200 in amendments. We need to move the \$100 from Fund A to Fund B with a \$100 amendment, and then have another amendment to authorize Fund B to actually spend the \$100 on a good or service.

g. **Itemized details.** Each amendment has its own story. Here are the details, organized by reference number from the summary:

1) **General Fund 001, Non-Departmental, Software Purchase, \$84,365.** This amendment authorizes \$84,365 to pay for the “tax fund share” of a one-time capital procurement of software to replace the current “permits plus” package used by Building, Planning, Engineering, Police, and the utilities. The existing package is no longer supported by the vendor and is increasingly dysfunctional. This issue was discussed during the budget study sessions and the Council approved a concept to pay this expense out of existing cash balance in FY10 as an FY10 end of year amendment vs. other possibilities including funding in FY11, etc.

2) **General Fund 001, Non-Departmental, Land Purchase Match Transfer to Transit Fund, \$140,700.** The city purchased land with a federal grant for the future location of a new transit operations center. The grant paid 80% of the cost, but the remaining portion is “local match.” The

rural programs have program income to contribute their share, but the majority of the local match has to come from the city-subsidized motor bus and urban demand response divisions. The General Fund provides the operating match for these divisions and must similarly provide the capital match. The amount is \$140,700. Eventually, the Sanitation Department will purchase the old transit shop site. They desire the site for storage of roll-off boxes that are currently stored in various dysfunctional locations throughout the city. That purchase will provide cash to be used for the match of both the land and eventual construction of the shop. But the design hasn't been completed (can't be started until a site was acquired) and the new transit facility has not been built. Therefore, Sanitation cannot purchase and acquire the current transit site just yet. Finance feels it is inappropriate to ask Sanitation to make an "advance payment" (a private company like Idaho Power wouldn't do that). Moreover, the total amount to be realized is yet to be determined. The fair market value of the old transit site is likely to be short of the full match requirement, so the General Fund is going to have to come up with additional match at some point anyway. Finance prefers to "pay as we go" and require the general fund to transfer sufficient cash to the transit fund to finance the current land purchase.

Finance is aware that the total price paid is a controversy within the community. But just because it is controversial, it does not mean we can ignore the issue. We liken it to a purchase by our spouse that we aren't too happy with. One does not fail to make the entry in the checkbook. The bank does not care about our internal issues. Instead, perhaps we put it in bold print to further illustrate our concerns, but we move the cash and make the appropriate financial entries. In this case, it requires an amendment to provide authority to move the cash from the General Fund to the Transit Fund.

Finally, we should note that the appraisal answers most of the questions. The land parcel in question is valued higher than neighboring parcels because it is flat and has no lava flow issues. Nearby parcels have substantial development expense for retaining walls, fill, or blasting that the transit site does not have. Therefore, comparable value must be obtained by looking at sites elsewhere in the community that have similar development expense, or else one must add development expense to the raw land price where those development issues exist. Either way, the price of \$2.97 per square foot is appropriate. The government is obligated to make this information known and provide the benefit of that analysis to the seller. The seller is a citizen. In that sense, it is unlike a traditional private transaction where the buyer would attempt to pay the lowest possible price and withhold analysis that suggests a higher value. Nor will the government pay more than the appraisal; no matter how much the government wants the land. The transaction is governed by neutral analysis.

3) **General Fund 001, Non-Departmental, Economic Development Grant, \$200,000.** In June, 2010 the city acted as a pass-thru vehicle to convey a \$200,000 State of Idaho grant to ON Semiconductor to help finance improvements to their electrical system to correct a "harmonics" problem that the company was introducing to the Idaho Power grid. The cash comes from the Department of Commerce; this amendment provides "after the fact" budget authority for the city to convey the state grant dollars.

4) **General Fund 001, Legal Department, Staff Training, \$4,977.** During FY10, the court system instituted new state law that provides some fine and forfeiture designation for prosecution training expense. So far this year we have received \$4,977 in such revenue, none of which was anticipated in the original budget. The amendment will allow the legal department to use these funds for training in September for their prosecution staff.

5) **General Fund 001, Police Departmental, transfer auction proceeds to DARE program, \$2,125.** The Police Department auctioned off the old DARE vehicle and realized \$2,125 from the sale. The

Council approved donating the auction proceeds to the community DARE program. This amendment provides budget authority to complete that action.

6) **General Fund 001, Fire Department, FEMA grant, \$31,520.** The Fire Department received a FEMA grant for wildfire emergency fire crew shelters and a washer/extractor that will clean and extract smoke and other contaminants from turnout coats (which extends the useful life). This amendment provides budget authority to expend the grant dollars to compliment the Council's previous acceptance of the grant.

7) **General Fund 001, Fire Department ASPR grant, \$14,312.** The Fire Department received a grant from the State Health Department (Assistant Secretary for Preparedness & Response – ASPR) for medical supplies and paramedic training. The grant was unplanned; this amendment provides budget authority to expend the grant dollars.

8) **General Fund 001, Fire Department, pumper/ladder financing, \$658,000.** This is a "bookkeeping" amendment to recognize the lease loan proceeds that financed the FY10 purchase of a combination pumper/ladder fire truck. The original budget contained only the FY10 down payment. In this case, the city purchased the truck for the full price and then obtained loan proceeds for the amount we desired to finance over time.

9) **General Fund 001, Parks Department, Sacajawea Park IFFT grant, \$2,577.** This amendment provides authority to expend the remainder of an FY09 IFFT grant for improvements to Sacajawea Park. Some of the grant execution spilled over into FY10.

10) **General Fund 001, Parks Department, Greenway Bench Grant, \$2,000.** This amendment provides authority to expend a \$2,000 Portneuf Greenway grant to install 4 benches.

11) **Street Fund 003, Milling Machine, \$494,039.** This is another "bookkeeping" amendment to recognize the lease loan proceeds that financed the FY10 purchase of a new milling machine. The original budget contained only the FY10 down payment. In this case, the city purchased the machine for the full price and then sold our old machine and obtained loan proceeds for the amount we desired to finance over time. The amendment provides authority to expend the old machine sale amount and the loan proceeds.

12) **Recreation Fund 004, Poky Fun Run Prizes, \$5,000.** The outdoor recreation division obtained a grant from a local business to sponsor and provide prizes for this fun run. The amendment provides budget authority to expend the grant.

13) **Recreation Fund 004, Just Cuz Half Marathon, \$5,000.** This amendment provides authority to expend new program revenues derived from a new program.

14) **Recreation Fund 004, City Creek Trail Maintenance, \$5,000.** This amendment provides authority to expend \$5,000 in a grant provided by Intermountain Gas to assist with trail maintenance in the City Creek watershed area. Council previously accepted the grant; this amendment provides the bookkeeping entry to create the budget authority.

15) **Recreation Fund 004, Volleyball program, \$3,400.** This amendment provides authority to expend new program revenues derived from a new girls volleyball program (5th, 6th, 7th & 8th grades).

16) **Recreation Fund 004, Bannock Baseball program, \$33,500.** The Council previously approved the city's taking over of the Bannock Baseball program. This amendment provides authority to expend the related program revenues to operate the new previously unbudgeted program.

17) **Recreation Fund 004, Basketball & Softball programs, \$5,000.** The team sports division of the recreation fund reports increased participation in these programs which necessitates increased expenditure for umpires and other operating expenses. The dollars come from the additional fee revenue from the additional participants.

18) **Recreation Fund 004, RPAC pool upgrades \$17,000.** The Ross Park Aquatic Complex was required to make upgrades costing \$17,000 in order to comply with aspects of the Virginia Gramm pool safety law. The law mandated modifications to pool drain systems to help prevent people from becoming trapped by drain suction. The cost of compliance was unknown when the budget was established. The dollars come from the Recreation Fund balance; it may be covered by pool revenues in excess of the budget plan, but that won't be knowable until the pool year finishes.

19) **Recreation Fund, 004, Community Recreation Center upgrades, \$35,252.** This is the remaining part of an FY09 HUD grant to make improvements at the Community Recreation Center. The FY10 budget assumed that all of this activity would take place in FY09, but some of the execution spilled over into FY10. Hence, an FY10 amendment is needed to provide the budget authority to expend the remainder of the grant.

20) **Recreation Fund 004, Community Recreation Center pool upgrades, \$1,200.** This amendment is related to #18 at Ross Park, except this is for the pool at the community recreation center. The upgrades were necessary to comply with the new federal pool drain safety law. The amount was much smaller than for Ross Park, but like Ross Park, it was not included in the budget plan. The dollars will come from Community Recreation Center revenues that are coming in above the budget plan.

21) **Airport Fund 006, Emergency Action Plan Update, \$20,000.** Airport notified Finance that they have an immediate need to re-hire a consultant to update the Airport emergency plan to meet FAA update requirements by October 1. The FAA just put out this guidance and airport cannot accomplish the update with existing staff (the original plan was done by this same consultant). Airport wants to use the old consultant because they are familiar with our airport and that firm is also going to do Idaho Falls' update and we can share travel expenses. Fund will come from Airport Fund cash balance. Airport has a little extra cushion in their existing cash; not a lot but enough to do this. We also think that airport revenues may exceed the budget plan modestly and thus preserve existing cash. But we cannot say for sure until the fiscal year closes out. The amendment provides budget authority to hire the consultant and meet the FAA requirement.

22) **Library Fund 007, Librarian Education and Travel Grants, \$1,194.** This amendment provides budget authority to expend a \$1,000 grant for librarian training and \$194 in training travel reimbursement that was unanticipated and previously unbudgeted.

23) **Library Fund 007, Library HVAC repairs, \$15,000.** This amendment authorizes Library cash balance to fund repairs the rooftop air conditioning unit which failed in August. We could have used Fund 016 emergency repair to fund the issue, but that fund is expended because of commitments to provide match to the library's roof rehabilitation (\$20,000 match for a \$100,000 roof replacement). Review of Library cash as of Dec 31, 2009 and June 30, 2010 (cash low points for this fund) show that while it is tight, the fund can withstand this expense and still have adequate cash to meet the low

points. We also expect to come in slightly under budget—99% means a 1% cash build which would be enough to cover this expense. Little choice but to incur the expense; the other funding choice would be a further amendment to Fund 016 (reduce FY11 Fund 016 from \$100,000 to \$70,000 per below and then another \$15,000 to \$55,000 to cover this expense).

24) **Emergency Repair Fund 016, City Hall HVAC Unit, \$30,000.** This proposed amendment authorizes an additional \$30,000 in FY10 expenses to finance the replacement of an air conditioning unit on the police side of city hall. The details were in a memo to the Council a few weeks ago. If approved, FY11 budget authority would be reduced by an equivalent amount via a Mayor’s executive order – so no net increase in expenditure between the two fiscal years as a whole. It amounts to a timing issue – we have cash and will have budget authority in October, but the expense wouldn’t wait.

25) **Medical Insurance Fund 053, Blue Cross Quarterly Settlements, \$576,856.** This amendment provides additional authority to expend funds necessary to meet our quarterly settlements with Blue Cross for employee medical insurance. The city is largely “self-funded” for medical insurance. Small and moderate claims are self-paid. We contract with Blue Cross to do the administration and collect premiums to finance the claims. Claims sometimes exceed revenue; sometimes the other way around. We “settle up” quarterly with Blue Cross. This year, we had three quarterly settlements that went against us, in contrast to the previous year. The total of the payments is \$576,856. We probably don’t need that much additional authority, since we had a contingency to pay \$280,802 in such settlements. But we also don’t know what the final quarter will bring (that bill won’t come in until late October, well after the FY has closed. We think that it is prudent to provide authority commensurate with experience to date in order to be safe. Three more things of interest:

1) **The experience is getting better, although we still are paying Blue Cross:**

02/28/2010	343,142.67
05/31/2010	163,360.26
08/06/2010	70,342.74

2) The city did absorb a 9.7% increase in Blue Cross premiums and buy less insurance (out of pocket maximum increased to \$2,000, etc); **these adjustments should help fix the issue in FY11.**

3) **Cash is available in Fund 053, but will need to be recovered in order to comply with contractual minimums.** The cash in Fund 053 stood at \$626,246.15 as of 6/30/2010, having paid most of these bills already. But we have a contractual minimum to keep one quarter’s worth of premium in the fund at year end. We’re going to need to move cash from all the other funds into Fund 053 to once again stabilize the insurance fund, similar to what we did in FY07. For FY10, the premium is estimated at \$4,425,105. One fourth that is \$1,106,276. With the current \$626,246 and paying \$70,343 in August, the fund will need \$409,687 in order to meet contractual minimums. We probably need to move more than this because we have one more quarter to go. Finance recommends we move \$576,856 from the funds. That is the net settlement amount to this point, should provide an adequate cushion for a 4th quarter payment and really does reflect the truth in each department that medical insurance expense has exceeded the budget by this amount to this point.

To move additional cash from all the funds (in proportion to budgeted medical insurance expense) requires an amendment in itself, one that affects all funds with employees. To be clear, we need to authorize Fund 53 additional expenses in order to pay Blue Cross, and then we need to authorize every other fund to send cash to Fund 53 to recover the cash balance there.

26) **Eastern Idaho Development Corporation (EIDC) Revolving Loan Fund 954, \$100,000.** This fund is a legacy of previous grants and provides small business loans. The fund is administered by a loan committee in EIDC. It is always a guess as to what their loan and repayment activity will be; at this point they have exceeded the FY10 guess of \$156,266. We just posted the 3rd quarter activity and they made \$78,400 in new loans. The fund has \$133,866 in unallocated cash; we need to amend the current budget to authorize the activity to date and make a prudent estimate of what the 4th quarter might hold; \$100,000 should be sufficient and is within the fund cash level.

27) **Zoo Animal Education Trust Fund 957, Zoo Educator Grant, \$12,000.** The zoo obtained a \$12,000 unbudgeted grant for zoo education expenses from the Fred Meyer Foundation. This amendment was requested, but may not be necessary since Fund 957 did budget for a large number of other grants, including the grizzly exhibit. If those other grants get fully executed, then we would need this amendment, but otherwise it is simply a change in the makeup of the grants. As the FY close draws near, Finance looks to Zoo to provide guidance as to whether this amendment is still necessary in light of other grant execution.

h. Medical Insurance Amendment, \$576,856. The details of the proposed Blue Cross cash recovery amendment are presented separately for reasons of clarity, per the attached worksheet. The reason is to recover the required minimum cash in our insurance fund per discussion above. The worksheet proposed to move cash from all funds in proportion to budgeted medical insurance expense. There are some funds that are “non-players” in such a drill, mostly federal grant funded activities. Labor expense here is limited to actual expenditures; we can’t show actual expenditures for this cash movement that is specific to these employees (it wasn’t their claims, etc) nor can we make a claim to recover a cash balance in order to fund a future liability. In these cases, the other funds have to carry that amount. To be fair, the opposite happens when premiums exceed claims, as has happened. In this case, we built cash in Fund 053 partially with the premiums of employees funded by federal grants. So in the longer run, it all works out. But for this year, we will need to do what we need to do in order to recover the cash balance in Fund 053.

i. Contacts.

Overall: David Swindell, Chief Financial Officer
(208) 234-6166 or email: dswindell@pocatello.us
or contact the appropriate department (police, recreation, etc.).

FY10 Line 21-01 Medical Insurance Budget less non-players						
		Dollars to Move:		\$576,846		
Department	Line Item	FY10 Budget	% of Total			
Mayor/Council	001-0100-411.21-01	\$86,134	2.30%	\$13,262		
Finance	001-0200-414.21-01	\$49,427	1.32%	\$7,610		
City Hall	001-0300-416.21-01	\$13,653	0.36%	\$2,102		
Building	001-0500-422.21-01	\$50,361	1.34%	\$7,754		
Planning & Develop	001-0600-415.21-01	\$71,482	1.91%	\$11,006		
Engineering	001-0601-445.21-01	\$70,868	1.89%	\$10,912		
GIS Engineering	001-0602-445.21-01	\$3,955	0.11%	\$609		
Human Resources	001-0700-416.21-01	\$23,497	0.63%	\$3,618		
Legal	001-0900-412.21-01	\$50,937	1.36%	\$7,843		
Police	001-1000-421.21-01	\$1,040,826	27.78%	\$160,256		
Fire	001-1100-423.21-01	\$500,208	13.35%	\$77,017		
Animal Control	001-1200-424.21-01	\$63,945	1.71%	\$9,846		
Parks	001-1301-451.21-01	\$82,811	2.21%	\$12,750		
Parks & Rec Admin	001-1302-451.21-01	\$4,276	0.11%	\$658		
Zoo	001-1303-455.21-01	\$33,663	0.90%	\$5,183	Gen Fund:	\$330,426
Liability	002-9900-416.21-01	\$8,188	0.22%	\$1,261	Liability Fund:	\$1,261
Street Operations	003-2001-430.21-01	\$174,356	4.65%	\$26,846		
Street Traffic	003-2100-425.21-01	\$52,447	1.40%	\$8,075	Street Fund:	\$34,921
Recreation Outdoor	004-1304-453.21-01	\$9,699	0.26%	\$1,493		
Recreation Team Sports	004-1305-453.21-01	\$19,397	0.52%	\$2,987		
Recreation RPAC	004-1306-455.21-01	\$3,306	0.09%	\$509		
Recreation CRC	004-1307-455.21-01	\$18,749	0.50%	\$2,887	Recreation Fund:	\$7,876
Cemetery	005-9901-416.21-01	\$23,352	0.62%	\$3,596	Cemetery Fund:	\$3,596
Airport	006-9902-472.21-01	\$46,983	1.25%	\$7,234	Airport Fund:	\$7,234
Library	007-9903-461.21-01	\$148,614	3.97%	\$22,882	Library Fund:	\$22,882
Transit Motor Bus	009-2304-471.21-01		0.00%	\$0		
Transit Demand Response	009-2305-471.21-01		0.00%	\$0		
Transit Rural	009-2306-471.21-01		0.00%	\$0		
Transit InterCity	009-2307-471.21-01		0.00%	\$0		
Video Services	012-9908-462.21-01	\$28,775	0.77%	\$4,430	Video Services Fund:	\$4,430
Science & Environment	017-1700-402.21-01	\$7,909	0.21%	\$1,218	Science & Environ Fund:	\$1,218
Sanitation Admin	030-3001-441.21-01	\$25,020	0.67%	\$3,852		
Sanitation Comm Beautification	030-3002-441.21-01	\$19,397	0.52%	\$2,987		
Sanitation Commercial	030-3003-441.21-01	\$105,253	2.81%	\$16,206		
Sanitation Residential	030-3004-441.21-01	\$63,080	1.68%	\$9,712		
Sanitation Container Repair	030-3005-441.21-01	\$17,887	0.48%	\$2,754		
Sanitation Maintenance	030-3006-441.21-01	\$35,495	0.95%	\$5,465		
Sanitation Roll-off	030-3007-441.21-01	\$35,774	0.95%	\$5,508		
Sanitation Curbside Recycle	030-3018-441.21-01	\$18,984	0.51%	\$2,923		
Sanitation Drop-off Recycle	030-3019-441.21-01	\$9,699	0.26%	\$1,493	Sanitation Fund:	\$50,901
Water Administration	031-3001-443.21-01	\$50,069	1.34%	\$7,709		
Water Transmission	031-3008-443.21-01	\$273,828	7.31%	\$42,161		
Water Purification	031-3009-443.21-01	\$58,192	1.55%	\$8,960	Water Fund:	\$58,830
WPC Operations & Maint	032-3010-442.21-01	\$88,876	2.37%	\$13,684		
WPC Lift Stations	032-3012-442.21-01	\$35,495	0.95%	\$5,465		
WPC Sludge Re-use	032-3013-442.21-01	\$35,774	0.95%	\$5,508		
WPC Laboratory Pre-treat	032-3020-442.21-01	\$26,075	0.70%	\$4,015	WPC Fund:	\$28,672
Ambulance	035-3015-426.21-01		0.00%	\$0		
Information Technology	050-5000-416.21-01	\$53,661	1.43%	\$8,262	Info Tech Fund:	\$8,262
Utility Billing	052-5200-440.21-01	\$88,221	2.35%	\$13,583	Utility Billing Fund	\$13,583
Public Works	054-5400-440.21-01	\$9,699	0.26%	\$1,493	Public Works Fund:	\$1,493
Neighborhood Stablization	080-8001-490.21-01		0.00%	\$0		
CDBG	081-7198-490.21-01		0.00%	\$0		
Police Grant FSA Domestic Violen	088-8105-490.21-01		0.00%	\$0		
Zoo Animal Education Fund	957-9706-455.21-01	\$8,188	0.22%	\$1,261	Zoo Animal Edu Fund:	\$1,261
Total Budget		\$3,746,485	100.00%	\$576,846	Fund total:	\$576,846