

# FY 2020 Budget Digest



This document provides detailed information on the proposed FY 2020 budget for the City of Pocatello. Fiscal Year 2020 (FY 2020) begins on October 1, 2019 thru September 30, 2020.

A public hearing on the proposed budget will be held at 6:00 pm on Thursday, August 1, 2019 in the Council Chambers at City Hall, 911 North 7<sup>th</sup> Avenue, Pocatello, Idaho 83201.

The City Council subsequently will consider the FY 2020 Budget Ordinance during the regular meeting of August 15, 2019.

This document is the responsibility of the Deputy Chief Financial Officer  
Phone: (208) 234-6219  
Fax: (208) 234-6297  
Email: [alinton@pocatello.us](mailto:alinton@pocatello.us)  
View on line at: [www.pocatello.us](http://www.pocatello.us)

## Discussion & Analysis

**1. Property Taxes.** The FY20 budget projects a 1.77% increase in the city levy rate. The homeowner's exemption remained \$100,000. At current estimates, the levy rate would be .011712929 (\$100,000 taxable value would pay \$1,171.29). Last year's levy was .011509147 (\$100,000 taxable value pays \$1,150.91). Recent city levy rates expressed for \$100,000 taxable value are:

FY2013	\$973.25
FY2014	\$1,006.15
FY2015	\$1,078.99
FY2016	\$1,076.99
FY2017	\$1,117.09
FY2018	\$1,135.87
FY2019	\$1,150.91
FY2020	\$1,171.29

- Predicted 1.77% levy increase vs. FY19
- Final valuation numbers could result in a smaller increase to levy
- Valuation numbers are provided to the City by the first week of August

The actual tax paid by any given taxpayer depends upon their assessed valuation from the county assessor. Their budgets and consequent levy impacts are not included here.

	<b>FY18</b>	<b>FY19</b>	<b>FY20 (estimated)</b>
\$100,000 Taxable Value	\$ 1,135.87	\$ 1,150.91	\$ 1,171.29
\$200,000 residence (tax impact) (maximum value to take full advantage of current homeowner exemption)	\$ 1,135.87	\$ 1,150.91	\$ 1,171.29
<b>Homeowner's Exemption</b> (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$ 100,000	\$ 100,000	\$ 100,000

**2. Non-property tax revenue.** The FY20 budget illustrates other non-property tax revenue sources that assist tax supported services. Sales tax revenue continues to see growth and the budget reflects growth from the expected sales tax to be collected from online sales. Sales tax is growing at about 5%. Some items are up, some are slightly down. The overall revenue situation is improved from last year, but the City has created a budget for their FY20 revenue conservatively as good financial stewards.

Item	2014 actual	2015 actual	2016 actual	2017 actual	2018 actual	Prior 12 mo (FY18/FY19)	FY19 Budget	FY20 Budget
Sales Tax	\$4,067,130.86	\$4,233,210.29	\$4,370,160.22	\$4,493,587.84	\$4,722,084.74	\$4,784,655.11	\$4,641,000	\$4,894,796
Highway User	\$1,804,708.00	\$1,899,603.18	\$2,491,762.33	\$2,537,589.80	\$2,557,444.36	\$2,616,590.64	\$2,577,000	\$2,616,590
Road & Bridge	\$365,921.29	\$599,732.75	\$1,054,306.01	\$898,066.43	\$859,298.22	\$692,684.17	\$800,000	\$700,000
Building Permits	\$422,899.29	\$631,230.25	\$861,598.82	\$815,815.34	\$544,775.00	\$844,524.00	\$675,000	\$800,000
Nat. Gas Franchise	\$385,107.79	\$353,410.63	\$367,787.60	\$364,576.38	\$338,288.52	\$321,069.93	\$365,000	\$325,000
Liquor Tax	\$576,433.00	\$570,235.00	\$604,618.00	\$641,665.00	\$670,259.00	\$656,153.00	\$600,000	\$625,000
Interest	\$165,925.40	\$171,154.54	\$247,302.97	\$369,151.18	\$676,273.00	\$926,296.56	\$475,000	\$550,000
Cable Franchise	\$292,102.00	\$267,161.00	\$246,259.82	\$226,671.12	\$202,698.71	\$190,770.54	\$200,000	\$170,000
Magistrate Court	\$274,701.97	\$320,344.75	\$243,525.41	\$217,045.21	\$221,710.22	\$195,052.95	\$225,000	\$200,000
Electric Franchise	\$430,716.75	\$424,396.39	\$432,227.74	\$451,028.98	\$451,921.00	\$445,874.60	\$440,000	\$440,000
Cemetery Charges	\$330,955.00	\$273,190.00	\$332,420.00	\$364,838.00	\$373,515.00	\$377,055.00	\$380,000	\$380,000
<b>Total For FY</b>	<b>\$9,116,601.35</b>	<b>\$9,743,668.78</b>	<b>\$11,251,968.92</b>	<b>\$11,380,035.28</b>	<b>\$11,618,267.77</b>	<b>\$12,050,726.50</b>	<b>\$11,378,000</b>	<b>\$11,701,386</b>

**3. Budgetary Planning.** The City has developed a more conservative approach to budget development with the concept of, if more revenues become available, we can add the needed department expenses as the Mayor and Council review the additional needs of all departments. The City will continue to review department organizational structures through FY 2020 and make changes predominately through attrition to achieve long-term goals for the City.

The City adopted in fiscal year 2016 a reserve policy for the better management of City funds for cash flow needs and to navigate the possibility of unexpected revenue changes. The policy also dictates how excess reserves will be used. The reserve review report is completed after the annual audited financial data and before budget development meetings begin. During the fiscal year budget development, the reserve policy provided for capital and one-time expenditures, which allowed for the following: the Street fund to complete an Information Management System Survey to determine their pavement management plan; the Airport fund to install a new phone system, replace the terminal carport roof, 2 terminal HVAC units, a small mower, and a maintenance vehicle; and the Utility Billing fund to upgrade their ITRON hardware. This policy has had a positive impact to budget development for fiscal year 2020.

The City has also continued to move unexecuted retirement payoffs for vacation and sick leave to a Retirement Payout Fund. This has created a positive budgetary impact since we only have to budget for an individual retirement one time. Unexecuted capital expenditures are also moved to the Capital Improvement fund for future use.

**4. Labor Costs & Compensation.** Being a service industry, labor is the single largest cost in the city, accounting for 42.10% of total city expense, including all associated benefits. In the general fund, labor accounts for 75.92% of the budgeted expense (the general fund includes most of the employees in the city, including police & fire). The Consumer Price Index increased 2.522% from October 2017 to October 2018. The City has continued to utilize the new pay plan that was implemented in fiscal year 2018 and the Council has budgeted for a 4% market adjustment to the pay scale for FY 2020. Employees on the hybrid plan (not in their probationary period) will also receive a 1-step increase. The hybrid plan

rolled longevity pay into the base wage for employees providing a more transparent reporting of employee costs. The plan addresses moving employees to a market-based wage. The Police department has negotiated a 5% market adjustment to the Police Sworn pay scale and the Fire department negotiated a 6.04% market adjustment to Schedule A.

Fiscal Year	Oct-Oct prior yr % Change in CPI	City COLA's/ Market Adjustments
2009	4.28%	1.00%
2010	3.00%	0.00%
2011	2.63%	1.00%
2012	1.63%	1.63%
2013	2.93%	2.00%
2014	1.59%	1.00%
2015	1.58%	0.50%
2016	1.66%	1.50%
2017	0.17%	0.00%
2018	1.64%	Hybrid Plan
2019	2.04%	Hybrid Plan
2020	2.52%	4.00%

Medical benefits were another difficult area in building this budget. The final health insurance expense for the City will increase 6.10% for all non-fire department employees. The Fire department left the City’s medical pool starting in fiscal year 2018. The City’s distribution share rate for insurance is 95% for 1-party, 90% for 2-party, and 85% for 3-party or greater. Dental insurance rates will decrease 2% for the year.

Retirement benefits will realize a change in rates for the FY20 budget plan. The increase will take effect in July 2019 and will be in effect for all of FY 2020. The total budgetary impact citywide is approximately \$205,000. City employees are covered by the State of Idaho’s Public Employee Retirement System of Idaho (PERSI). The City contributes 2/3 toward employee retirement and the employee contributes 1/3. The change in rates was supposed to occur in July 2018, but was postponed by the PERSI board.

**5. Bonded Debt and capital planning.** In fiscal year 2019, the Fire department incurred debt to replace 3 pumper trucks. The last time bonds were issued for the City was in FY15 when the Idaho Bond Bank issued \$23.4M in sewer bonds to finance the EPA-mandated improvements at the wastewater treatment plant. The Mayor and Council budgeted for capital and “general” contingency expenditures in the amount of \$1,661,464 for FY 2019. These funds have facilitated capital expenditures for the completion of the remodel of the new Street/Sanitation building, completion of the Creekside Bike Stop, the RPAC Concessions remodel, and the installation and training for the ProjectDox software program. The fiscal year 2020 budget provides the Mayor and Council with the ability to meet capital needs with a capital contingency budget of \$1,070,000 as well as a “general” contingency budget of \$380,901.

**6. Street Infrastructure.** The Street Department is budgeted to maintain the street maintenance program. The base program of \$1 Million for road paving and sealing has been proposed. Funding will

be adequate to achieve the goal of treating 10% of the city’s 265 miles of streets with appropriate overlay, sealing and micro sealing treatments and meet the ADA requirements. As always, the estimate is subject to changes in material prices next season.

**7. Emergency Services.** The FY20 budget sustains existing operations and provides for much needed emergency service equipment.

**8. Enterprise Funds (Utilities).** Utility rates will have modest increases for fiscal year 2020 if the proposed rate increases are approved. These increases are in accordance with the rate study adopted in fiscal year 2019. During fiscal year 2015, the city obtained bond monies for the phosphorus upgrade construction project, which was necessary to meet EPA mandated permit requirements, highlighted by a requirement to take more Phosphorus out of our discharge. The project should be completed by the end of fiscal year 2019.

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 95-gallon sanitation cart service and has standard residential sewer. The combined impact in FY20 of proposed utility changes are illustrated below:

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

	Adopted FY 18	Adopted FY 19	Proposed FY 20	Net Increase
Sanitation 95-gallon service	\$17.97	\$18.52	\$19.84	\$1.32
Water 3/4" fixed line charge	\$9.60	\$10.05	\$10.69	\$0.64
Water 9,000 gallons	\$22.32	\$22.86	\$23.58	\$0.72
Sewer, residential service	\$30.55	\$31.35	\$31.63	\$0.28
<b>Monthly Total</b>	<b>\$80.44</b>	<b>\$82.78</b>	<b>\$85.74</b>	<b>\$2.96</b>

\*The changes to utility rates will become effective October 1, 2019 for Sanitation, Water and Sewer.

Municipal utilities often have financial characteristics that are unique to each community. Communities differ in their water sources, wastewater discharge situations, landfill opportunities (or lack thereof) – all of which affect cost of operations and user rates. In the end, each community has to adjust to their circumstances. Despite that fact, it is still useful to know how our local utility rates compare in the region. Here is how our water utility compared in FY18 (FY19 comparison still to be determined as we and others adjust rates for the coming year):

**Water:**

	Ammon *	Chubbuck	Idaho Falls	Twin Falls*	Pocatello	Blackfoot	Meridian	Rexburg
6,000 gals	\$38.25	\$30.90	\$30.35	\$28.85	\$24.48	\$21.90	\$16.89	\$16.86
10,000 gals	\$38.25	\$35.50	\$30.35	\$35.89	\$34.40	\$21.90	\$24.49	\$20.81

\* Ammon's water is a flat rate, \$38.25 for small lots and \$45.75 for new large lots.

\* Twin Falls charges \$10.75 for arsenic treatment as of July 1, 2010.

**10. FY20 budget overall.**

***Strengths*** of the budget plan include:

- The 2020 budget proposal addresses labor with the market adjustments to all pay scales, and the addition of a Senior Planner and Veterinary Technician.
- Capital and additional operating needs related to services have been addressed
- Realistic revenue estimates.
- Application of the new 2019 Rate Study.
- Workable pavement management program that will allow various treatments of about 10% of the city's streets while also continuing the implementation of ADA ramp mandates. The completion of the Idaho Transportation federal aid projects and repayment of the internal loan to the Sanitation Fund.
- Sustains public safety operations and the purchase of emergency equipment for the Police and Fire Departments.
- Realistic budget developed for the Transit operations to keep services in line with approved City match.
- Increase to levy to provide for employee raises and contingency purchases of capital and other one-time needs.
- Change of medical insurance providers to Blue Cross, has led to a reasonable increase in insurance costs for the year.

Shortcomings to bear in mind include:

- Continued medical insurance cost increases, but the change in medical consultant services and insurance carrier has had an impact on the development of the FY 2020 budget.

## Detailed FY 2020 Proposed Budget Tables

The following pages are excerpts from the FY20 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.** Charts and comparison reports are provided for a deeper analysis of the proposed budget.
- 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 \$31,344,240 in property taxes will be spent, how that compares to last year, how taxes compare FY09-FY20 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 42.10% 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 Street Fund, Water Fund, Water Pollution Control Fund, Airport Construction Fund, and Capital Improvement Fund.
- 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 67.14% of the General Fund. The General Fund accounts for the largest share of property tax dollars (78.30%).
- 7) **General Fund Comparisons FY19 to FY20.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY19 and provides a dollar and percentage difference.
- 8) **Other Selected Fund Comparisons FY19 to FY20.** This three-page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY19 to FY20.** 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.

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) **FY 2020 Proposed Budget – Key Parameters** (this document)
- 2) **Proposed Fee Changes FY 2020 – detailed listing** (details fee changes for FY20)

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).



<b>FY 2020 Budget Summary</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Revenue</b>	
<b>By Fund</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Over</b>	
July 12, 2019			<b>(Under)</b>	<b>Notes</b>
<b>General Fund - 001</b>	\$37,144,487	\$37,144,487	\$0	
<b>Liability Insurance Fund - 002</b>	\$1,223,743	\$1,223,743	\$0	
<b>Street Fund - 003</b>	\$7,014,779	\$7,084,779	(\$70,000)	planned use of reserves
<b>Recreation Fund - 004</b>	\$2,920,759	\$2,920,759	\$0	
<b>Cemetery Fund - 005</b>	\$578,100	\$578,100	\$0	
<b>Airport Fund - 006</b>	\$1,700,654	\$1,834,654	(\$134,000)	planned use of reserves
<b>Library Fund - 007</b>	\$1,941,549	\$1,941,549	\$0	
<b>Transit Rural Fund - 008</b>	\$1,247,564	\$1,247,564	\$0	
<b>Transit Urban Fund - 009</b>	\$2,301,855	\$2,301,855	\$0	
<b>Business Improvement Fund - 013</b>	\$100,000	\$100,000	\$0	
<b>Chief Theater Fund - 014</b>	\$0	\$10,643	(\$10,643)	planned use of reserves
<b>Emergency Repair Fund - 016</b>	\$100,000	\$198,317	(\$98,317)	planned use of reserves
<b>Stormwater Env Science Fund - 017</b>	\$391,804	\$391,804	\$0	
<b>Sanitation Fund - 030</b>	\$8,324,092	\$9,856,318	(\$1,532,226)	planned use of reserves
<b>Water Fund - 031</b>	\$13,708,863	\$18,385,985	(\$4,677,122)	planned use of reserves
<b>Water Pollution Control Fund - 032</b>	\$11,307,807	\$14,588,759	(\$3,280,952)	planned use of reserves
<b>Ambulance District Fund - 035</b>	\$3,641,355	\$3,641,355	\$0	
<b>Water Capacity Fee Fund - 037</b>	\$536,098	\$0	\$536,098	Building reserves
<b>WPC Capacity Fee Fund - 038</b>	\$268,617	\$0	\$268,617	Building reserves
<b>Information Systems Fund - 050</b>	\$1,338,948	\$1,338,948	\$0	
<b>Fleet Management Fund - 051</b>	\$1,963,891	\$1,963,891	\$0	
<b>Utility Billing Fund - 052</b>	\$1,573,482	\$1,573,482	\$0	
<b>Medical Insurance Fund - 053</b>	\$116,322	\$116,322	\$0	
<b>Public Works Fund - 054</b>	\$290,318	\$290,318	\$0	
<b>Fuel Internal Service Fund - 055</b>	\$1,119,281	\$1,119,281	\$0	
<b>Worker's Insurance Fund - 056</b>	\$880,453	\$1,230,037	(\$349,584)	potential use of reserves
<b>Education Benefits Fund - 057</b>	\$94,240	\$117,500	(\$23,260)	planned use of reserves
<b>Govt Debt Service Fund - 059</b>	\$228,698	\$228,698	\$0	
<b>WPC Debt Svc Fund - 060</b>	\$3,041,285	\$3,041,285	\$0	
<b>Water Debt Service Fund - 061</b>	\$624,610	\$624,610	\$0	
<b>Federal Aid Projects Fund - 070</b>	\$342,681	\$342,681	\$0	
<b>Street Special Projects Fund - 071</b>	\$0	\$0	\$0	
<b>Airport Construction Fund - 072</b>	\$5,881,326	\$6,098,000	(\$216,674)	planned use of reserves
<b>Water Construction Fund - 073</b>	\$0	\$2,651,036	(\$2,651,036)	potential use of bond monies
<b>WPC Construction Fund - 074</b>	\$2,700,000	\$0	\$2,700,000	Building reserves

<b>FY 2020 Budget Summary</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Revenue</b>	
<b>By Fund</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Over</b>	
			<b>(Under)</b>	
Fire Apparatus Capital Fund - 075	\$0	\$0	\$0	
Building Renovation Fund - 076	\$35,880	\$164	\$35,716	Building reserves
Street Equipment Capital Fund - 077	\$0	\$0	\$0	
Other Activity Capital Fund - 078	\$1,032,000	\$1,070,000	(\$38,000)	Potential use of reserves
CDBG Entitlement Grant Fund - 081	\$1,522,440	\$1,522,440	\$0	
Police Grants Fund - 088	\$54,986	\$54,986	\$0	
Police Retirement Trust Fund - 951	\$255,000	\$778,931	(\$523,931)	planned use of reserves
Retirement Payout Fund - 952	\$204,716	\$420,759	(\$216,043)	planned use of reserves
Airport Bond Trust Fund - 953	\$225	\$0	\$225	Building reserves
EIDC Revolving Loan Fund - 954	\$300,000	\$300,000	\$0	
CDR Loan Trust Fund - 955	\$35,035	\$80,699	(\$45,664)	Potential use of reserves
Zoo Animal Trust Fund - 957	\$3,500	\$22,918	(\$19,418)	planned use of reserves
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$0	\$0	\$0	
Façade Loan Trust - 962	\$42,303	\$72,182	(\$29,879)	planned use of reserves
Property Abatement Fund - 964	\$15,000	\$115,786	(\$100,786)	potential use of reserves
<b>Total Revenues &amp; Expenditures</b>	<b>\$118,148,746</b>	<b>\$128,625,625</b>	<b>(\$10,476,879)</b>	
Less Transfers	\$20,697,490	\$20,697,490		
<b>Totals less transfers</b>	<b>\$97,451,256</b>	<b>\$107,928,135</b>		



**BUDGETED REVENUES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020**

<b>July 12, 2019</b>	<b>Total Budgeted Revenues</b>	<b>Property Tax</b>	<b>Prop. Tax Interest &amp; Road</b>	<b>Other Tax</b>	<b>License &amp; Permits</b>	<b>Rentals &amp; Leases</b>	<b>Charges for Services</b>	<b>Inter-Govt Revenue</b>	<b>Fines &amp; Forfeit</b>	<b>Interfund Revenue</b>	<b>Miscellaneous</b>	<b>Other Financing Sources</b>	<b>Budgeted Use of Cash Reserves</b>
General Fund 001	\$ 37,144,487	\$ 22,381,297	\$ 243,292	\$ 935,000	\$ 980,601	\$ 33,503	\$ 279,826	\$ 6,753,950	\$ 288,120	\$ 4,270,702	\$ 395,710	\$ 582,486	\$ -
Liability Insurance Fund 002	\$ 1,223,743	\$ 510,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,364	\$ -	\$ -	\$ -
Street Fund 003	\$ 7,014,779	\$ 2,498,006	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 2,616,590	\$ -	\$ 1,148,881	\$ 36,302	\$ 15,000	\$ (70,000)
Recreation Fund 004	\$ 2,920,759	\$ 1,507,723	\$ -	\$ -	\$ -	\$ 517,650	\$ 581,448	\$ -	\$ -	\$ -	\$ 268,901	\$ 45,037	\$ -
Cemetery Fund 005	\$ 578,100	\$ 194,145	\$ -	\$ -	\$ -	\$ -	\$ 382,600	\$ -	\$ -	\$ -	\$ -	\$ 1,355	\$ -
Airport Fund 006	\$ 1,700,654	\$ 1,023,387	\$ -	\$ -	\$ -	\$ 556,461	\$ 119,256	\$ -	\$ -	\$ -	\$ 1,550	\$ -	\$ (134,000)
Library Fund 007	\$ 1,941,549	\$ 1,900,605	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 32,229	\$ -	\$ 4,280	\$ 3,635	\$ -
Transit Rural Fund 008	\$ 1,247,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,850	\$ 887,014	\$ -	\$ -	\$ 19,700	\$ -	\$ -
Transit Urban Fund 009	\$ 2,301,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,450	\$ 1,330,349	\$ -	\$ 33,981	\$ 24,400	\$ 518,675	\$ -
Business Improvement District 013	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Chief Theater Fund 014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,643)
Emergency Repair Fund 016	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (98,317)
Stormwater Env Sciences Fund 017	\$ 391,804	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 58,000	\$ -	\$ 332,804	\$ -	\$ -	\$ -
Sanitation Fund 030	\$ 8,324,092	\$ -	\$ -	\$ -	\$ -	\$ 322,748	\$ 7,932,130	\$ -	\$ -	\$ -	\$ 49,112	\$ 20,102	\$ (1,532,226)
Water Fund 031	\$ 13,708,863	\$ -	\$ -	\$ -	\$ -	\$ 15,040	\$ 13,477,880	\$ -	\$ -	\$ -	\$ 136,312	\$ 79,631	\$ (4,677,122)
Water Pollution Control Fund 032	\$ 11,307,807	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 11,085,163	\$ -	\$ -	\$ -	\$ 122,644	\$ -	\$ (3,280,952)
Ambulance Fund 035	\$ 3,641,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,623,027	\$ -	\$ -	\$ -	\$ 18,328	\$ -
Water Capacity Fee Fund 037	\$ 536,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,098
WPC Capacity Fee Fund 038	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617
Information Systems Fund 050	\$ 1,338,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,338,948	\$ -	\$ -	\$ -
Fleet Management Fund 051	\$ 1,963,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,924,960	\$ -	\$ 38,931	\$ -
Utility Billing Fund 052	\$ 1,573,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,074	\$ -	\$ -	\$ 1,300,178	\$ 230	\$ -	\$ -
Medical Insurance Fund 053	\$ 116,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,322	\$ -	\$ -	\$ -
Public Works Admin. Fund 054	\$ 290,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,318	\$ -	\$ -	\$ -
Fuel Internal Service Fund 055	\$ 1,119,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,119,281	\$ -	\$ -	\$ -
Worker's Insurance Fund 056	\$ 880,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (349,584)
Education Benefits Fund 057	\$ 94,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,240	\$ -	\$ -	\$ (23,260)
Govt Debt Service Fund 059	\$ 228,698	\$ 228,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Debt Service Fund 060	\$ 3,041,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,041,285	\$ -
Water Debt Service Fund 061	\$ 624,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624,610	\$ -
Federal Aid Construction Fund 070	\$ 342,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,681	\$ -
Street Construction Fund 071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Construction Fund 072	\$ 5,881,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,500	\$ 5,716,875	\$ -	\$ -	\$ 2,951	\$ -	\$ (216,674)
Water Costruction Fund 073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,651,036)
WPC Construction Fund 074	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	\$ 2,700,000
Fire Apparatus Capital Fund 075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Renovation Fund 076	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,716
Street Equipment Capital Fund 077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Acquisition Fund 078	\$ 1,032,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ (38,000)
Entitlement Grant Fund 081	\$ 1,522,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,440	\$ -	\$ -	\$ -	\$ 22,000	\$ -
Police Grants Fund 088	\$ 54,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 36,486	\$ -	\$ -	\$ -	\$ -
Police Retirement Trust Fund 951	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000	\$ -	\$ (523,931)
Retirement Payout Trust Fund 952	\$ 204,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,716	\$ (216,043)
Airport Bond Trust Fund 953	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ -	\$ 225
EIDC Revolving Loan Trust Fund 954	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,150	\$ 264,850	\$ -
CDR Loan Trust Fund 955	\$ 35,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,035	\$ -	\$ (45,664)
Zoo Animal/Education Trust Fund 957	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (19,418)
Water Acquisition Trust 958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Revolving Loan Trust 959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Façade Loan Trust Fund 962	\$ 42,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,303	\$ -	\$ (29,879)
Property Abatement Fund 964	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,786)
<b>GRAND TOTALS</b>	<b>\$ 118,148,746</b>	<b>\$ 31,244,240</b>	<b>\$ 943,292</b>	<b>\$ 935,000</b>	<b>\$ 996,601</b>	<b>\$ 1,581,282</b>	<b>\$ 36,714,145</b>	<b>\$ 22,504,745</b>	<b>\$ 356,835</b>	<b>\$ 12,683,979</b>	<b>\$ 1,533,305</b>	<b>\$ 8,655,322</b>	<b>\$ (10,476,879)</b>

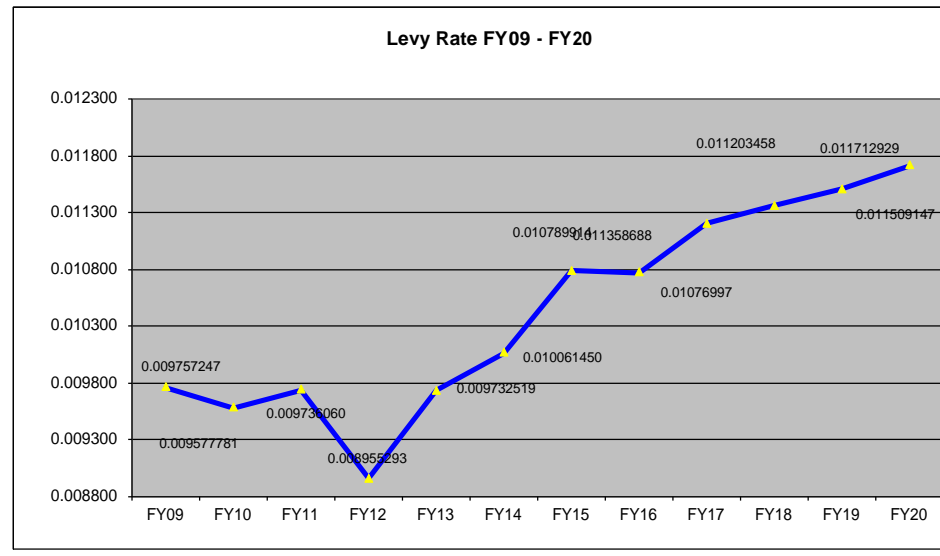
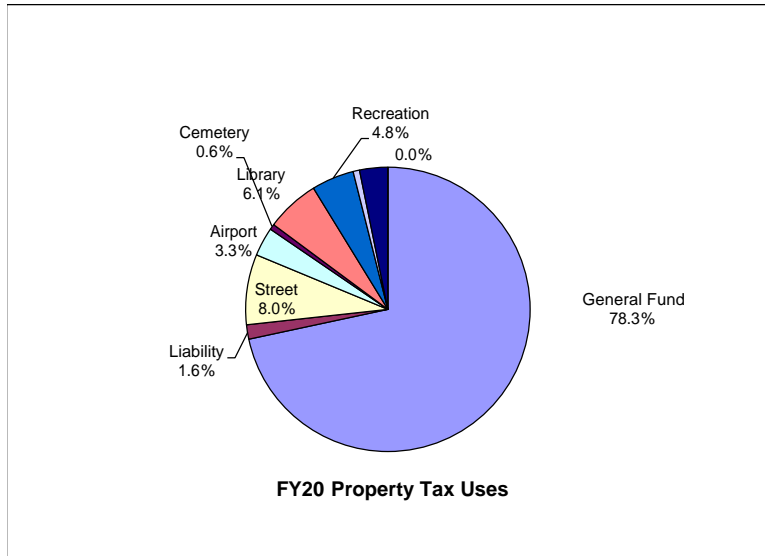
# FY20 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Liability	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Capital Improvement
FY19 Property Tax Summary	\$29,685,570	\$21,454,951	\$483,987	\$2,118,388	\$1,019,203	\$193,975	\$1,741,602	\$1,445,896	\$227,568	\$1,000,000
FY20 Property Tax Summary	\$31,244,240	\$22,381,297	\$510,379	\$2,498,006	\$1,023,387	\$194,145	\$1,900,605	\$1,507,723	\$228,698	\$1,000,000
\$ change	\$1,558,670	\$926,346	\$26,392	\$379,618	\$4,184	\$170	\$159,003	\$61,827	\$1,130	\$0
% change	5.25%	4.32%	5.45%	17.92%	0.41%	0.09%	9.13%	4.28%	0.50%	0.00%
Projected Levy rate	0.012113446	0.008677267	0.000197875	0.000968481	0.000396769	0.0000752704	0.0007368678	0.0005845468	0.0000886666	0.000387702
Statutory limit	N/A	0.009000000	No limit	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit	0.000400000
Difference		0.000323			0.000203231	0.000324730	0.000263132	0.000015453		0.000012298

Estimated Valuation:

	Base Value
Bannock County:	\$2,578,799,428
Power County:	\$ 4,334,025
New Construction:	\$ 84,366,769
<b>Total Valuation:</b>	<b>\$2,667,500,222</b>

Property Tax History	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Valuation	\$2,088,224,683	\$2,215,827,177	\$2,252,630,095	\$2,554,781,526	\$2,481,067,665	\$2,468,721,792	\$2,480,945,855	\$2,460,126,522	\$2,456,810,996	\$2,515,829,337	\$2,579,302,470	\$2,667,500,222
\$ Levied	\$20,375,325	\$21,222,708	\$21,931,741	\$22,878,818	\$24,147,038	\$24,838,920	\$26,769,193	\$26,495,490	\$27,524,778	\$28,576,621	\$29,685,570	\$31,244,240
Levy Rate	0.009757247	0.009577781	0.009736060	0.008955293	0.009732519	0.010061450	0.010789914	0.01076997	0.011203458	0.011358688	0.011509147	0.011712929
Rate Change	-2.53%	-1.84%	1.65%	-8.02%	8.68%	3.38%	7.24%	-0.18%	4.02%	1.39%	1.32%	1.77%

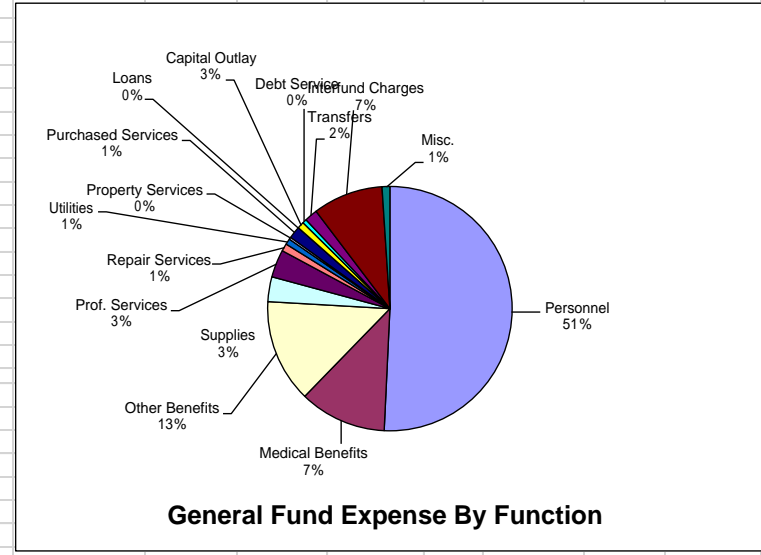
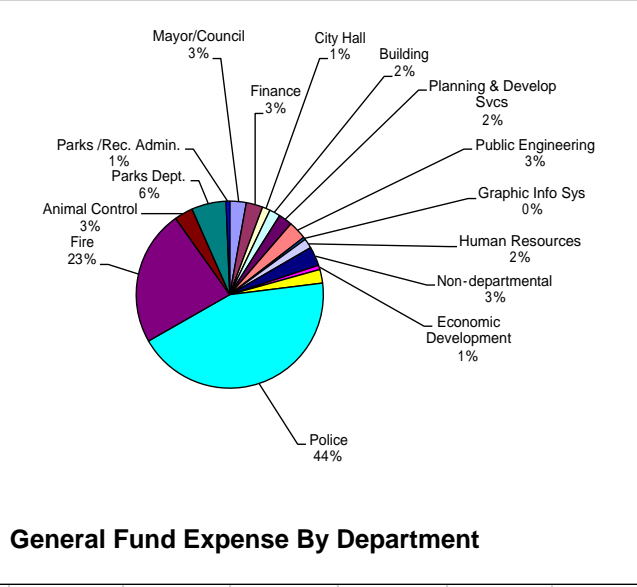


City of Pocatello BUDGETED EXPENDITURES  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020

	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	\$37,144,487	\$18,850,742	\$4,278,409	\$5,069,310	\$1,219,809	\$1,359,872	\$371,582	\$284,389	\$106,648	\$597,950	\$0	\$330,589	\$203,942	\$636,571	\$3,451,673	\$383,001	\$0
Liability Insurance Fund 002	\$1,223,743	\$135,412	\$18,391	\$31,746	\$3,589	\$49,580	\$0	\$0	\$0	\$874,308	\$0	\$0	\$0	\$40,667	\$70,050	\$0	\$0
Street Fund 003	\$7,084,779	\$1,834,033	\$442,286	\$531,881	\$466,085	\$247,320	\$205,304	\$538,300	\$95,374	\$30,550	\$0	\$1,220,150	\$0	\$351,737	\$1,121,759	\$0	-\$70,000
Recreation Fund 004	\$2,920,759	\$1,168,289	\$172,099	\$256,718	\$450,820	\$172,783	\$66,990	\$218,985	\$19,348	\$50,050	\$0	\$85,000	\$0	\$5,382	\$239,495	\$14,800	\$0
Cemetery Fund 005	\$578,100	\$301,266	\$54,113	\$78,833	\$34,299	\$15,825	\$4,800	\$8,500	\$450	\$8,100	\$0	\$0	\$0	\$1,355	\$70,559	\$0	\$0
Airport Fund 006	\$1,834,654	\$499,751	\$120,302	\$134,298	\$95,471	\$73,270	\$40,700	\$135,055	\$1,900	\$103,317	\$0	\$130,000	\$0	\$2,465	\$498,125	\$0	-\$134,000
Library Fund 007	\$1,941,549	\$957,179	\$258,636	\$242,824	\$208,079	\$11,814	\$52,418	\$26,816	\$0	\$15,507	\$0	\$0	\$0	\$4,699	\$163,577	\$0	\$0
Transit Rural Fund 008	\$1,247,564	\$424,117	\$68,649	\$116,243	\$128,650	\$100,350	\$17,750	\$10,000	\$3,400	\$10,971	\$0	\$274,851	\$0	\$2,107	\$90,476	\$0	\$0
Transit Urban Fund 009	\$2,301,855	\$1,094,664	\$208,550	\$301,878	\$315,868	\$39,020	\$42,000	\$10,400	\$7,400	\$20,932	\$0	\$165,311	\$0	\$25,370	\$70,462	\$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
Emergency Repair Fund 016	\$198,317	\$0	\$0	\$0	\$0	\$0	\$97,356	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$961	\$0	-\$98,317
Stormwater Env Science Fund 017	\$391,804	\$138,138	\$22,099	\$33,838	\$43,722	\$96,260	\$9,850	\$500	\$0	\$9,798	\$0	\$0	\$0	\$5,682	\$31,917	\$0	\$0
Sanitation Fund 030	\$9,856,318	\$2,006,274	\$604,678	\$600,329	\$1,087,053	\$38,550	\$73,750	\$1,978,100	\$3,000	\$46,881	\$0	\$1,262,000	\$0	\$29,532	\$2,126,171	\$0	-\$1,532,226
Water Fund 031	\$18,385,985	\$2,446,863	\$615,910	\$680,259	\$817,775	\$696,240	\$127,096	\$1,190,188	\$105,450	\$42,126	\$0	\$8,701,565	\$0	\$656,392	\$2,303,121	\$3,000	-\$4,677,122
Water Pollution Control Fund 032	\$14,588,759	\$1,641,131	\$324,506	\$431,784	\$934,697	\$540,292	\$318,104	\$760,113	\$124,107	\$52,422	\$0	\$1,835,000	\$50	\$5,769,384	\$1,856,669	\$500	-\$3,280,952
Ambulance Fund 035	\$3,641,355	\$2,094,168	\$357,461	\$600,410	\$310,691	\$47,276	\$36,105	\$0	\$10,230	\$55,717	\$0	\$0	\$0	\$13,639	\$115,658	\$0	\$0
Water Capacity Fee Fund 037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536,098
WPC Capacity Fee Fund 038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268,617
Information Systems Fund 050	\$1,338,948	\$464,801	\$110,388	\$111,540	\$208,163	\$111,925	\$206,420	\$0	\$0	\$17,400	\$0	\$23,600	\$0	\$2,290	\$82,421	\$0	\$0
Fleet Management Fund 051	\$1,963,891	\$698,622	\$227,638	\$203,370	\$674,200	\$131,700	\$13,300	\$0	\$0	\$10,800	\$0	\$0	\$0	\$3,200	\$1,061	\$0	\$0
Utility Billing Fund 052	\$1,573,482	\$559,991	\$168,786	\$152,103	\$192,736	\$38,666	\$52,744	\$0	\$0	\$193,836	\$0	\$0	\$0	\$2,760	\$211,810	\$50	\$0
Medical Insurance Fund 053	\$116,322	\$0	\$0	\$0	\$18,350	\$71,950	\$0	\$0	\$0	\$21,250	\$0	\$0	\$0	\$0	\$4,772	\$0	\$0
Public Works Admin. Fund 054	\$290,318	\$119,596	\$25,389	\$28,341	\$3,430	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$589	\$33,577	\$0	\$0
Fuel Internal Service Fund 055	\$1,119,281	\$0	\$0	\$0	\$998,302	\$1,200	\$525	\$2,000	\$0	\$0	\$0	\$50,000	\$0	\$38,931	\$28,323	\$0	\$0
Worker's Insurance Fund 056	\$1,230,037	\$0	\$0	\$0	\$100	\$164,000	\$0	\$0	\$0	\$1,049,706	\$0	\$0	\$0	\$0	\$16,231	\$0	-\$349,584
Education Benefits Fund 057	\$117,500	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,260
Govt Debt Service Fund 059	\$228,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$7,229	\$0	\$0
Enterprise Debt Service Fund 060	\$3,041,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011,414	\$0	\$29,871	\$0	\$0
Water Debt Service Fund 061	\$624,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618,329	\$0	\$6,281	\$0	\$0
Federal Aid Construction Fund 070	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,389	\$0	\$0	\$12,792	\$0	\$0
Street Special Projects 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$6,098,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,098,000	\$0	\$0	\$0	\$0	-\$216,674
Water Construction Fund 073	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0	-\$2,651,036
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,700,000
Fire Apparatus Capital Fund 075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Renovation Fund 076	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164	\$0	\$35,716
Street Equipment Capital Fund 077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$1,070,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070,000	\$0	\$0	\$0	\$0	-\$38,000
Entitlement Grant Fund 081	\$1,522,440	\$208,733	\$50,676	\$53,293	\$53,025	\$905,388	\$35,350	\$0	\$32,000	\$11,683	\$172,098	\$0	\$0	\$0	\$194	\$0	\$0
Police Grants Fund 088	\$54,986	\$0	\$0	\$0	\$53,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547	\$0	\$0
Police Retirement Trust Fund 951	\$778,931	\$0	\$0	\$724,600	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,791	\$0	-\$523,931
Retirement Payout Trust Fund 952	\$420,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420,759	\$0	\$0	-\$216,043
Airport Bond Trust Fund 953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$225
EIDC Revolving Loan Fund 954	\$300,000	\$0	\$0	\$0	\$0	\$11,920	\$0	\$0	\$0	\$0	\$288,080	\$0	\$0	\$0	\$0	\$0	\$0
CDR Loan Trust Fund 955	\$80,699	\$0	\$0	\$0	\$200	\$30,132	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$367	\$0	-\$45,664
Zoo Animal/Education Trust 957	\$22,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,816	\$0	\$0	\$2,102	\$0	-\$19,418
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$72,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,182	\$0	\$0	\$0	\$0	\$0	-\$29,879
Property Abatement Fund 964	\$115,786	\$0	\$0	\$0	\$0	\$114,656	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$130	\$0	-\$100,786
GRAND TOTALS	\$128,625,625	\$35,643,770	\$8,128,966	\$10,383,598	\$8,318,653	\$5,496,254	\$1,772,144	\$5,163,346	\$509,307	\$3,242,875	\$582,360	\$24,230,307	\$4,055,204	\$8,013,511	\$12,683,979	\$401,351	-\$10,476,879

# Expenses: General Fund Department Detail FY2020

	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	\$1,055,962	\$444,114	\$162,893	\$117,981	\$9,515	\$120,220	\$940	\$0	\$0	\$83,700	\$0	\$0	\$0	\$4,027	\$112,572	\$0	\$0
Finance	\$1,064,896	\$546,091	\$122,792	\$119,464	\$27,436	\$115,949	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,462	\$78,694	\$0	\$0
City Hall	\$506,387	\$159,112	\$41,888	\$47,355	\$36,891	\$4,824	\$99,493	\$83,876	\$0	\$640	\$0	\$0	\$0	\$766	\$31,542	\$0	\$0
Building	\$700,078	\$374,755	\$98,015	\$88,096	\$6,050	\$7,680	\$7,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,776	\$101,202	\$700	\$0
Planning & Develop Svcs	\$885,703	\$509,171	\$101,474	\$110,504	\$9,036	\$10,950	\$5,940	\$0	\$0	\$23,226	\$0	\$0	\$0	\$1,956	\$113,446	\$0	\$0
Public Engineering	\$1,176,749	\$666,102	\$143,437	\$161,230	\$31,200	\$26,100	\$4,100	\$0	\$0	\$22,806	\$0	\$0	\$0	\$8,282	\$113,492	\$0	\$0
Graphic Info Sys	\$157,437	\$59,424	\$0	\$15,005	\$17,650	\$26,220	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$293	\$13,395	\$0	\$0
Human Resources	\$625,201	\$347,454	\$78,632	\$81,071	\$5,615	\$57,231	\$2,004	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,741	\$44,923	\$0	\$0
Non-departmental	\$1,223,666	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$103,700	\$0	\$46,000	\$0	\$508,529	\$5,692	\$380,901	\$0
Economic Development	\$280,067	\$79,094	\$19,641	\$18,461	\$20,000	\$110,000	\$0	\$0	\$0	\$32,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	\$877,343	\$447,738	\$109,326	\$107,815	\$6,720	\$119,676	\$2,445	\$0	\$0	\$8,855	\$0	\$0	\$0	\$2,206	\$72,562	\$0	\$0
Police	\$16,236,877	\$8,931,621	\$1,942,081	\$2,326,724	\$443,250	\$318,474	\$134,600	\$2,500	\$29,220	\$188,350	\$0	\$261,773	\$0	\$63,600	\$1,594,684	\$0	\$0
Fire	\$8,703,306	\$4,657,593	\$1,145,001	\$1,421,036	\$297,537	\$149,378	\$76,388	\$42,220	\$5,800	\$73,866	\$0	\$2,816	\$203,942	\$33,109	\$594,520	\$100	\$0
Animal Control	\$1,199,321	\$566,837	\$139,935	\$153,206	\$107,475	\$70,970	\$5,285	\$47,464	\$216	\$9,014	\$0	\$0	\$0	\$2,568	\$96,351	\$0	\$0
Parks Dept.	\$2,216,970	\$926,220	\$140,051	\$268,754	\$198,561	\$39,295	\$6,313	\$108,329	\$31,500	\$9,854	\$0	\$20,000	\$0	\$4,589	\$462,204	\$1,300	\$0
Parks /Rec. Admin.	\$234,524	\$135,416	\$33,243	\$32,608	\$1,623	\$7,335	\$2,150	\$0	\$0	\$5,088	\$0	\$0	\$0	\$667	\$16,394	\$0	\$0
<b>Total General Fund</b>	<b>\$37,144,487</b>	<b>\$18,850,742</b>	<b>\$4,278,409</b>	<b>\$5,069,310</b>	<b>\$1,219,809</b>	<b>\$1,359,872</b>	<b>\$371,582</b>	<b>\$284,389</b>	<b>\$106,648</b>	<b>\$597,950</b>	<b>\$0</b>	<b>\$330,589</b>	<b>\$203,942</b>	<b>\$636,571</b>	<b>\$3,451,673</b>	<b>\$383,001</b>	<b>\$0</b>



## Expenses: General Fund Comparisons FY19 to FY20

	Total		Benefits	Benefits		Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
<b>General Fund Total Comparison</b>																
<b>FY19 General Fund Total</b>	\$35,363,917	\$18,163,534	\$4,053,390	\$4,860,449	\$1,320,398	\$1,273,579	\$481,278	\$279,889	\$106,948	\$597,536	\$0	\$863,922	\$203,942	\$633,297	\$2,523,655	\$2,100
<b>FY20 General Fund Total</b>	\$37,144,487	\$18,850,742	\$4,278,409	\$5,069,310	\$1,219,809	\$1,359,872	\$371,582	\$284,389	\$106,648	\$597,950	\$0	\$330,589	\$203,942	\$636,571	\$3,451,673	\$383,001
<b>\$ Difference</b>	\$1,780,570	\$687,208	\$225,019	\$208,861	-\$100,589	\$86,293	-\$109,696	\$4,500	-\$300	\$414	\$0	-\$533,333	\$0	\$3,274	\$928,018	\$380,901
	5.03%	3.78%	5.55%	4.30%	-7.62%	6.78%	-22.79%	1.61%	-0.28%	0.07%	N/A	-61.73%	0.00%	0.52%	36.77%	18138.14%
<b>Comparisons By Department</b>																
<b>FY19 Mayor/Council Dept.</b>	\$910,710	\$418,483	\$159,855	\$109,064	\$15,340	\$26,215	\$2,050	\$0	\$0	\$80,050	\$0	\$0	\$0	\$3,965	\$95,688	\$0
<b>FY20 Mayor/Council Dept.</b>	\$1,055,962	\$444,114	\$162,893	\$117,981	\$9,515	\$120,220	\$940	\$0	\$0	\$83,700	\$0	\$0	\$0	\$4,027	\$112,572	\$0
<b>\$ Difference</b>	\$145,252	\$25,631	\$3,038	\$8,917	-\$5,825	\$94,005	-\$1,110	\$0	\$0	\$3,650	\$0	\$0	\$0	\$62	\$16,884	\$0
<b>% Difference</b>	15.95%	6.12%	1.90%	8.18%	-37.97%	358.59%	-54.15%	N/A	N/A	4.56%	N/A	N/A	N/A	1.56%	17.64%	N/A
<b>FY19 Finance Dept.</b>	\$929,817	\$455,277	\$104,211	\$107,594	\$27,436	\$115,949	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,276	\$65,066	\$0
<b>FY20 Finance Dept.</b>	\$1,064,896	\$546,091	\$122,792	\$119,464	\$27,436	\$115,949	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,462	\$78,694	\$0
<b>\$ Difference</b>	\$135,079	\$90,814	\$18,581	\$11,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186	\$13,628	\$0
<b>% Difference</b>	14.53%	19.95%	17.83%	11.03%	0.00%	0.00%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	8.17%	20.94%	N/A
<b>FY19 City Hall Dept.</b>	\$469,394	\$144,774	\$34,808	\$43,401	\$33,691	\$3,824	\$101,393	\$79,876	\$0	\$640	\$0	\$0	\$0	\$724	\$26,263	\$0
<b>FY20 City Hall Dept.</b>	\$506,387	\$159,112	\$41,888	\$47,355	\$36,891	\$4,824	\$99,493	\$83,876	\$0	\$640	\$0	\$0	\$0	\$766	\$31,542	\$0
<b>\$ Difference</b>	\$36,993	\$14,338	\$7,080	\$3,954	\$3,200	\$1,000	-\$1,900	\$4,000	\$0	\$0	\$0	\$0	\$0	\$42	\$5,279	\$0
<b>% Difference</b>	7.88%	9.90%	20.34%	9.11%	9.50%	26.15%	-1.87%	5.01%	N/A	0.00%	N/A	N/A	N/A	5.80%	20.10%	N/A
<b>FY19 Building Dept.</b>	\$625,306	\$336,380	\$85,530	\$80,956	\$29,050	\$7,680	\$8,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,682	\$60,524	\$700
<b>FY20 Building Dept.</b>	\$700,078	\$374,755	\$98,015	\$88,096	\$6,050	\$7,680	\$7,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,776	\$101,202	\$700
<b>\$ Difference</b>	\$74,772	\$38,375	\$12,485	\$7,140	-\$23,000	\$0	-\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$94	\$40,678	\$0
<b>% Difference</b>	11.96%	11.41%	14.60%	8.82%	-79.17%	0.00%	-11.63%	N/A	N/A	0.00%	N/A	N/A	N/A	5.59%	67.21%	N/A
<b>FY19 Planning &amp; Develop Svcs</b>	\$674,567	\$375,466	\$70,246	\$86,927	\$10,170	\$11,225	\$5,691	\$0	\$0	\$23,286	\$0	\$0	\$0	\$1,877	\$89,679	\$0
<b>FY20 Planning &amp; Develop Svcs</b>	\$885,703	\$509,171	\$101,474	\$110,504	\$9,036	\$10,950	\$5,940	\$0	\$0	\$23,226	\$0	\$0	\$0	\$1,956	\$113,446	\$0
<b>\$ Difference</b>	\$211,136	\$133,705	\$31,228	\$23,577	-\$1,134	-\$275	\$249	\$0	\$0	-\$60	\$0	\$0	\$0	\$79	\$23,767	\$0
<b>% Difference</b>	31.30%	35.61%	44.46%	27.12%	-11.15%	-2.45%	4.38%	N/A	N/A	-0.26%	N/A	N/A	N/A	4.21%	26.50%	N/A
<b>FY19 Public Engineering</b>	\$1,079,534	\$627,274	\$123,809	\$149,883	\$32,300	\$26,000	\$4,850	\$0	\$0	\$22,806	\$0	\$0	\$0	\$8,136	\$84,476	\$0
<b>FY20 Public Engineering</b>	\$1,176,749	\$666,102	\$143,437	\$161,230	\$31,200	\$26,100	\$4,100	\$0	\$0	\$22,806	\$0	\$0	\$0	\$8,282	\$113,492	\$0
<b>\$ Difference</b>	\$97,215	\$38,828	\$19,628	\$11,347	-\$1,100	\$100	-\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$146	\$29,016	\$0
<b>% Difference</b>	9.01%	6.19%	15.85%	7.57%	-3.41%	0.38%	-15.46%	N/A	N/A	0.00%	N/A	N/A	N/A	1.79%	34.35%	N/A
<b>FY19 Graphic Info Sys</b>	\$238,963	\$117,422	\$18,511	\$20,386	\$17,650	\$26,220	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$350	\$12,974	\$0
<b>FY20 Graphic Info Sys</b>	\$157,437	\$59,424	\$0	\$15,005	\$17,650	\$26,220	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$293	\$13,395	\$0
<b>\$ Difference</b>	-\$81,526	-\$57,998	-\$18,511	-\$5,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$57	\$421	\$0
<b>% Difference</b>	-34.12%	-49.39%	-100.00%	-26.40%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	-16.29%	3.24%	N/A
<b>FY19 Human Resources</b>	\$557,466	\$322,538	\$55,600	\$74,453	\$5,350	\$50,168	\$2,004	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,613	\$39,210	\$0
<b>FY20 Human Resources</b>	\$625,201	\$347,454	\$78,632	\$81,071	\$5,615	\$57,231	\$2,004	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,741	\$44,923	\$0
<b>\$ Difference</b>	\$67,735	\$24,916	\$23,032	\$6,618	\$265	\$7,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$5,713	\$0
<b>% Difference</b>	12.15%	7.72%	41.42%	8.89%	4.95%	14.08%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	7.94%	14.57%	N/A



## Expenses: General Fund Department Comparisons FY19 to FY20 (continued)

	Total	Personnel	Benefits	Benefits	Professional	Property	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget		Medical	Other	Supplies	Services	Repair	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
<b>FY19 Non-departmental</b>	\$1,463,779	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$109,200	\$0	\$46,000	\$0	\$508,529	\$5,742	\$615,464
<b>FY20 Non-departmental</b>	\$1,223,666	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$103,700	\$0	\$46,000	\$0	\$508,529	\$5,692	\$380,901
\$ Difference	-\$240,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,500	\$0	\$0	\$0	\$0	-\$50	\$0
% Difference	-16.40%	N/A	N/A	N/A	0.00%	0.00%	0.00%	N/A	N/A	-5.04%	N/A	0.00%	N/A	0.00%	-0.87%	N/A
<b>FY19 Economic Development</b>	\$274,990	\$76,024	\$18,511	\$17,584	\$20,000	\$110,000	\$0	\$0	\$0	\$32,871	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY20 Economic Development</b>	\$280,067	\$79,094	\$19,641	\$18,461	\$20,000	\$110,000	\$0	\$0	\$0	\$32,871	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$5,077	\$3,070	\$1,130	\$877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	1.85%	4.04%	6.10%	4.99%	N/A	0.00%	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A	N/A	N/A
<b>FY19 Legal Dept.</b>	\$874,383	\$426,805	\$114,563	\$101,772	\$6,720	\$143,034	\$2,445	\$0	\$0	\$8,855	\$0	\$0	\$0	\$2,134	\$68,055	\$0
<b>FY20 Legal Dept.</b>	\$877,343	\$447,738	\$109,326	\$107,815	\$6,720	\$119,676	\$2,445	\$0	\$0	\$8,855	\$0	\$0	\$0	\$2,206	\$72,562	\$0
\$ Difference	\$2,960	\$20,933	-\$5,237	\$6,043	\$0	-\$23,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$4,507	\$0
% Difference	0.34%	4.90%	-4.57%	5.94%	0.00%	-16.33%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	3.37%	6.62%	N/A
<b>FY19 Police Dept.</b>	\$15,513,086	\$8,633,193	\$1,899,238	\$2,245,101	\$511,790	\$292,474	\$218,457	\$2,500	\$29,220	\$185,126	\$0	\$205,000	\$0	\$61,088	\$1,229,899	\$0
<b>FY20 Police Dept.</b>	\$16,236,877	\$8,931,621	\$1,942,081	\$2,326,724	\$443,250	\$318,474	\$134,600	\$2,500	\$29,220	\$188,350	\$0	\$261,773	\$0	\$63,600	\$1,594,684	\$0
\$ Difference	\$723,791	\$298,428	\$42,843	\$81,623	-\$68,540	\$26,000	-\$83,857	\$0	\$0	\$3,224	\$0	\$56,773	\$0	\$2,512	\$364,785	\$0
% Difference	4.67%	3.46%	2.26%	3.64%	-13.39%	8.89%	-38.39%	0.00%	0.00%	1.74%	N/A	27.69%	N/A	4.11%	29.66%	N/A
<b>FY19 Fire Dept.</b>	\$8,314,147	\$4,549,294	\$1,039,141	\$1,371,836	\$299,267	\$150,520	\$72,116	\$41,720	\$6,100	\$75,466	\$0	\$2,816	\$203,942	\$32,750	\$469,079	\$100
<b>FY20 Fire Dept.</b>	\$8,703,306	\$4,657,593	\$1,145,001	\$1,421,036	\$297,537	\$149,378	\$76,388	\$42,220	\$5,800	\$73,866	\$0	\$2,816	\$203,942	\$33,109	\$594,520	\$100
\$ Difference	\$389,159	\$108,299	\$105,860	\$49,200	-\$1,730	-\$1,142	\$4,272	\$500	-\$300	-\$1,600	\$0	\$0	\$0	\$359	\$125,441	\$0
% Difference	4.68%	2.38%	10.19%	3.59%	-0.58%	-0.76%	5.92%	1.20%	-4.92%	-2.12%	N/A	0.00%	0.00%	1.10%	26.74%	0.00%
<b>FY19 Animal Control</b>	\$1,072,707	\$503,805	\$122,163	\$133,387	\$85,900	\$88,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,519	\$69,784	\$0
<b>FY20 Animal Control</b>	\$1,199,321	\$566,837	\$139,935	\$153,206	\$107,475	\$70,970	\$5,285	\$47,464	\$216	\$9,014	\$0	\$0	\$0	\$2,568	\$96,351	\$0
\$ Difference	\$126,614	\$63,032	\$17,772	\$19,819	\$21,575	-\$17,900	-\$5,000	\$0	\$0	\$700	\$0	\$0	\$0	\$49	\$26,567	\$0
% Difference	11.80%	12.51%	14.55%	14.86%	25.12%	-20.14%	-48.61%	0.00%	0.00%	8.42%	N/A	N/A	N/A	1.95%	38.07%	N/A
<b>FY19 Parks Dept.</b>	\$2,174,203	\$1,051,337	\$175,872	\$288,050	\$222,511	\$39,295	\$26,113	\$108,329	\$31,500	\$9,854	\$0	\$20,000	\$0	\$5,027	\$195,015	\$1,300
<b>FY20 Parks Dept.</b>	\$2,216,970	\$926,220	\$140,051	\$268,754	\$198,561	\$39,295	\$6,313	\$108,329	\$31,500	\$9,854	\$0	\$20,000	\$0	\$4,589	\$462,204	\$1,300
\$ Difference	\$42,767	-\$125,117	-\$35,821	-\$19,296	-\$23,950	\$0	-\$19,800	\$0	\$0	\$0	\$0	\$0	\$0	-\$438	\$267,189	\$0
% Difference	1.97%	-11.90%	-20.37%	-6.70%	-10.76%	0.00%	-75.82%	0.00%	0.00%	0.00%	N/A	0.00%	N/A	-8.71%	137.01%	0.00%
<b>FY19 Parks/Rec. Admin</b>	\$216,223	\$125,462	\$31,332	\$30,055	\$1,973	\$6,535	\$2,950	\$0	\$0	\$5,088	\$0	\$0	\$0	\$627	\$12,201	\$0
<b>FY20 Parks/Rec. Admin</b>	\$234,524	\$135,416	\$33,243	\$32,608	\$1,623	\$7,335	\$2,150	\$0	\$0	\$5,088	\$0	\$0	\$0	\$667	\$16,394	\$0
\$ Difference	\$18,301	\$9,954	\$1,911	\$2,553	-\$350	\$800	-\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$4,193	\$0
% Difference	8.46%	7.93%	6.10%	8.49%	-17.74%	12.24%	-27.12%	N/A	N/A	0.00%	N/A	N/A	N/A	6.38%	34.37%	N/A

## Expenses: Other Selected Fund Comparisons FY19 to FY20

	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>FY19 Liability Fund</b>	\$1,194,002	\$128,773	\$17,334	\$29,546	\$3,589	\$49,580	\$0	\$0	\$0	\$854,254	\$0	\$0	\$0	\$40,644	\$70,282	\$0
<b>FY20 Liability Fund</b>	\$1,223,743	\$135,412	\$18,391	\$31,746	\$3,589	\$49,580	\$0	\$0	\$0	\$874,308	\$0	\$0	\$0	\$40,667	\$70,050	\$0
\$ Difference	\$29,741	\$6,639	\$1,057	\$2,200	\$0	\$0	\$0	\$0	\$0	\$20,054	\$0	\$0	\$0	\$23	-\$232	\$0
% Difference	2.49%	5.16%	6.10%	7.45%	0.00%	0.00%	N/A	N/A	N/A	2.35%	N/A	N/A	N/A	0.06%	-0.33%	N/A
<b>FY19 Street Fund</b>	\$6,692,628	\$1,826,614	\$455,514	\$616,688	\$566,335	\$128,320	\$259,700	\$538,300	\$90,878	\$36,450	\$0	\$1,210,000	\$0	\$352,001	\$611,828	\$0
<b>FY20 Street Fund</b>	\$7,084,779	\$1,834,033	\$442,286	\$531,881	\$466,085	\$247,320	\$205,304	\$538,300	\$95,374	\$30,550	\$0	\$1,220,150	\$0	\$351,737	\$1,121,759	\$0
\$ Difference	\$392,151	\$7,419	-\$13,228	-\$84,807	-\$100,250	\$119,000	-\$54,396	\$0	\$4,496	-\$5,900	\$0	\$10,150	\$0	-\$264	\$509,931	\$0
% Difference	5.86%	0.41%	-2.90%	-13.75%	-17.70%	92.74%	-20.95%	0.00%	4.95%	-16.19%	N/A	0.84%	N/A	-0.07%	-0.04%	N/A
<b>FY19 Recreation Fund</b>	\$2,795,095	\$1,037,801	\$147,740	\$242,381	\$443,990	\$167,733	\$60,990	\$216,685	\$24,148	\$50,050	\$0	\$200,000	\$0	\$5,005	\$183,772	\$14,800
<b>FY20 Recreation Fund</b>	\$2,920,759	\$1,168,289	\$172,099	\$256,718	\$450,820	\$172,783	\$66,990	\$218,985	\$19,348	\$50,050	\$0	\$85,000	\$0	\$5,382	\$239,495	\$14,800
\$ Difference	\$125,664	\$130,488	\$24,359	\$14,337	\$6,830	\$5,050	\$6,000	\$2,300	-\$4,800	\$0	\$0	-\$115,000	\$0	\$377	\$55,723	\$0
% Difference	4.50%	12.57%	16.49%	5.92%	1.54%	3.01%	9.84%	1.06%	-19.88%	0.00%	N/A	-57.50%	N/A	7.53%	30.32%	0.00%
<b>FY19 Cemetery Fund</b>	\$584,442	\$309,893	\$51,002	\$77,658	\$58,664	\$15,825	\$7,725	\$8,200	\$450	\$7,700	\$0	\$0	\$0	\$1,323	\$46,002	\$0
<b>FY20 Cemetery Fund</b>	\$578,100	\$301,266	\$54,113	\$78,833	\$34,299	\$15,825	\$4,800	\$8,500	\$450	\$8,100	\$0	\$0	\$0	\$1,355	\$70,559	\$0
\$ Difference	-\$6,342	-\$8,627	\$3,111	\$1,175	-\$24,365	\$0	-\$2,925	\$300	\$0	\$400	\$0	\$0	\$0	\$32	\$24,557	\$0
% Difference	-1.09%	-2.78%	6.10%	1.51%	-41.53%	0.00%	-37.86%	3.66%	0.00%	5.19%	N/A	N/A	N/A	2.42%	53.38%	N/A
<b>FY19 Airport Fund</b>	\$1,738,651	\$486,451	\$120,375	\$128,378	\$89,871	\$82,945	\$38,200	\$135,055	\$700	\$46,317	\$0	\$58,000	\$0	\$2,463	\$549,896	\$0
<b>FY20 Airport Fund</b>	\$1,834,654	\$499,751	\$120,302	\$134,298	\$95,471	\$73,270	\$40,700	\$135,055	\$1,900	\$103,317	\$0	\$130,000	\$0	\$2,465	\$498,125	\$0
\$ Difference	\$96,003	\$13,300	-\$73	\$5,920	\$5,600	-\$9,675	\$2,500	\$0	\$1,200	\$57,000	\$0	\$72,000	\$0	\$2	-\$51,771	\$0
% Difference	5.52%	2.73%	-0.06%	4.61%	6.23%	-11.66%	6.54%	0.00%	171.43%	123.06%	N/A	N/A	N/A	0.08%	-9.41%	N/A
<b>FY19 Library Fund</b>	\$1,778,111	\$873,140	\$221,495	\$224,751	\$208,079	\$11,814	\$53,268	\$20,316	\$0	\$15,507	\$0	\$0	\$0	\$4,256	\$145,485	\$0
<b>FY20 Library Fund</b>	\$1,941,549	\$957,179	\$258,636	\$242,824	\$208,079	\$11,814	\$52,418	\$26,816	\$0	\$15,507	\$0	\$0	\$0	\$4,699	\$163,577	\$0
\$ Difference	\$163,438	\$84,039	\$37,141	\$18,073	\$0	\$0	-\$850	\$6,500	\$0	\$0	\$0	\$0	\$0	\$443	\$18,092	\$0
% Difference	9.19%	9.62%	16.77%	8.04%	0.00%	0.00%	-1.60%	31.99%	N/A	0.00%	N/A	N/A	N/A	10.41%	12.44%	N/A
<b>FY19 Transit Rural Fund</b>	\$1,070,244	\$467,367	\$87,469	\$122,455	\$128,425	\$86,620	\$18,750	\$10,500	\$3,000	\$15,171	\$0	\$35,692	\$0	\$2,311	\$92,484	\$0
<b>FY20 Transit Rural Fund</b>	\$1,247,564	\$424,117	\$68,649	\$116,243	\$128,650	\$100,350	\$17,750	\$10,000	\$3,400	\$10,971	\$0	\$274,851	\$0	\$2,107	\$90,476	\$0
\$ Difference	\$177,320	-\$43,250	-\$18,820	-\$6,212	\$225	\$13,730	-\$1,000	-\$500	\$400	-\$4,200	\$0	\$239,159	\$0	-\$204	-\$2,008	\$0
% Difference	16.57%	-9.25%	-21.52%	-5.07%	0.18%	15.85%	-5.33%	-4.76%	13.33%	-27.68%	N/A	670.06%	N/A	-8.83%	-2.17%	N/A
<b>FY19 Public Transit Fund</b>	\$2,191,132	\$1,099,071	\$227,147	\$295,929	\$350,913	\$22,830	\$41,500	\$10,900	\$7,000	\$30,932	\$0	\$0	\$0	\$42,496	\$62,414	\$0
<b>FY20 Transit Urban Fund</b>	\$2,301,855	\$1,094,664	\$208,550	\$301,878	\$315,868	\$39,020	\$42,000	\$10,400	\$7,400	\$20,932	\$0	\$165,311	\$0	\$25,370	\$70,462	\$0
\$ Difference	\$110,723	-\$4,407	-\$18,597	\$5,949	-\$35,045	\$16,190	\$500	\$500	\$400	-\$10,000	\$0	\$165,311	\$0	-\$17,126	\$8,048	\$0
% Difference	5.05%	-0.40%	-8.19%	2.01%	-9.99%	70.92%	1.20%	-4.59%	5.71%	-32.33%	N/A	#DIV/0!	N/A	-40.30%	12.89%	N/A
<b>FY19 Science &amp; Environment Fd</b>	\$503,813	\$143,412	\$32,351	\$34,278	\$44,722	\$96,260	\$10,100	\$500	\$0	\$9,798	\$0	\$100,000	\$0	\$5,717	\$26,675	\$0
<b>FY20 Science &amp; Environment Fd</b>	\$391,804	\$138,138	\$22,099	\$33,838	\$43,722	\$96,260	\$9,850	\$500	\$0	\$9,798	\$0	\$0	\$0	\$5,682	\$31,917	\$0
\$ Difference	-\$112,009	-\$5,274	-\$10,252	-\$440	-\$1,000	\$0	-\$250	\$0	\$0	\$0	\$0	-\$100,000	\$0	\$0	\$5,242	\$0
% Difference	-22.23%	-3.68%	-31.69%	-1.28%	-2.24%	0.00%	-2.48%	0.00%	N/A	0.00%	N/A	N/A	N/A	0.00%	19.65%	N/A

## Expenses: Other Selected Fund Comparisons FY19 to FY20 (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>FY19 Sanitation Fund</b>	\$8,545,639	\$2,040,571	\$587,264	\$580,364	\$738,770	\$62,550	\$198,700	\$1,794,200	\$3,000	\$42,881	\$0	\$879,600	\$0	\$29,762	\$1,587,977	\$0
<b>FY20 Sanitation Fund</b>	\$9,856,318	\$2,006,274	\$604,678	\$600,329	\$1,087,053	\$38,550	\$73,750	\$1,978,100	\$3,000	\$46,881	\$0	\$1,262,000	\$0	\$29,532	\$2,126,171	\$0
\$ Difference	\$1,310,679	-\$34,297	\$17,414	\$19,965	\$348,283	-\$24,000	-\$124,950	\$183,900	\$0	\$4,000	\$0	\$382,400	\$0	-\$230	\$538,194	\$0
% Difference	15.34%	-1.68%	2.97%	3.44%	47.14%	-38.37%	-62.88%	10.25%	0.00%	9.33%	N/A	43.47%	N/A	-0.77%	33.89%	N/A
<b>FY19 Water Fund</b>	\$13,489,145	\$2,347,680	\$620,546	\$628,008	\$891,925	\$727,620	\$199,030	\$1,156,352	\$106,350	\$41,119	\$0	\$4,122,000	\$0	\$827,122	\$1,818,393	\$3,000
<b>FY20 Water Fund</b>	\$18,385,985	\$2,446,863	\$615,910	\$680,259	\$817,775	\$696,240	\$127,096	\$1,190,188	\$105,450	\$42,126	\$0	\$8,701,565	\$0	\$656,392	\$2,303,121	\$3,000
\$ Difference	\$4,896,840	\$99,183	-\$4,636	\$52,251	-\$74,150	-\$31,380	-\$71,934	\$33,836	-\$900	\$1,007	\$0	\$4,579,565	\$0	-\$170,730	\$484,728	\$0
% Difference	36.30%	4.22%	-0.75%	8.32%	-8.31%	-4.31%	-36.14%	2.93%	-0.85%	2.45%	N/A	111.10%	N/A	-20.64%	26.66%	0.00%
<b>FY19 Water Pollution Cntl Fund</b>	\$12,129,696	\$1,564,837	\$349,210	\$400,786	\$801,515	\$259,292	\$271,104	\$750,113	\$124,107	\$44,982	\$0	\$2,780,000	\$50	\$3,072,152	\$1,711,048	\$500
<b>FY20 Water Pollution Cntl Fund</b>	\$14,588,759	\$1,641,131	\$324,506	\$431,784	\$934,697	\$540,292	\$318,104	\$760,113	\$124,107	\$52,422	\$0	\$1,835,000	\$50	\$5,769,384	\$1,856,669	\$500
\$ Difference	\$2,459,063	\$76,294	-\$24,704	\$30,998	\$133,182	\$281,000	\$47,000	\$10,000	\$0	\$7,440	\$0	-\$945,000	\$0	\$2,697,232	\$145,621	\$0
% Difference	20.27%	4.88%	-7.07%	7.73%	16.62%	108.37%	17.34%	1.33%	0.00%	16.54%	N/A	-33.99%	0.00%	87.80%	8.51%	0.00%
<b>FY19 Ambulance Fund</b>	\$3,536,936	\$2,047,575	\$317,543	\$587,321	\$315,939	\$44,326	\$33,555	\$0	\$10,000	\$56,199	\$0	\$0	\$0	\$13,176	\$111,302	\$0
<b>FY20 Ambulance Fund</b>	\$3,641,355	\$2,094,168	\$357,461	\$600,410	\$310,691	\$47,276	\$36,105	\$0	\$10,230	\$55,717	\$0	\$0	\$0	\$13,639	\$115,658	\$0
\$ Difference	\$104,419	\$46,593	\$39,918	\$13,089	-\$5,248	\$2,950	\$2,550	\$0	\$230	-\$482	\$0	\$0	\$0	\$463	\$4,356	\$0
% Difference	2.95%	2.28%	12.57%	2.23%	-1.66%	6.66%	7.60%	N/A	2.30%	-0.86%	N/A	N/A	N/A	3.51%	3.91%	N/A
<b>FY19 Information Systems Fund</b>	\$1,301,461	\$463,223	\$108,714	\$105,534	\$144,055	\$106,210	\$183,340	\$0	\$0	\$15,450	\$0	\$108,600	\$0	\$2,163	\$64,172	\$0
<b>FY20 Information Systems Fund</b>	\$1,338,948	\$464,801	\$110,388	\$111,540	\$208,163	\$111,925	\$206,420	\$0	\$0	\$17,400	\$0	\$23,600	\$0	\$2,290	\$82,421	\$0
\$ Difference	\$37,487	\$1,578	\$1,674	\$6,006	\$64,108	\$5,715	\$23,080	\$0	\$0	\$1,950	\$0	-\$85,000	\$0	\$127	\$18,249	\$0
% Difference	2.88%	0.34%	1.54%	5.69%	44.50%	5.38%	12.59%	N/A	N/A	12.62%	N/A	-78.27%	N/A	5.87%	28.44%	N/A
<b>FY19 Utility Billing Fund</b>	\$1,433,026	\$535,191	\$163,754	\$143,817	\$164,721	\$38,666	\$55,344	\$0	\$0	\$143,336	\$0	\$0	\$0	\$2,647	\$185,500	\$50
<b>FY20 Utility Billing Fund</b>	\$1,573,482	\$559,991	\$168,786	\$152,103	\$192,736	\$38,666	\$52,744	\$0	\$0	\$193,836	\$0	\$0	\$0	\$2,760	\$211,810	\$50
\$ Difference	\$140,456	\$24,800	\$5,032	\$8,286	\$28,015	\$0	-\$2,600	\$0	\$0	\$50,500	\$0	\$0	\$0	\$113	\$26,310	\$0
% Difference	9.80%	4.63%	3.07%	5.76%	17.01%	0.00%	-4.70%	N/A	N/A	35.23%	N/A	N/A	N/A	4.27%	14.18%	0.00%
<b>FY19 Public Works Fund</b>	\$280,592	\$110,747	\$30,852	\$26,601	\$3,930	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$554	\$28,512	\$0
<b>FY20 Public Works Fund</b>	\$290,318	\$119,596	\$25,389	\$28,341	\$3,430	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$589	\$33,577	\$0
\$ Difference	\$9,726	\$8,849	-\$5,463	\$1,740	-\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$5,065	\$0
% Difference	3.47%	7.99%	-17.71%	6.54%	-12.72%	0.00%	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	6.32%	17.76%	N/A
<b>FY19 CDBG Entitlement Fund</b>	\$1,462,177	\$159,910	\$56,970	\$40,606	\$53,025	\$909,838	\$60,950	\$0	\$32,000	\$9,683	\$136,139	\$0	\$0	\$0	\$3,056	\$0
<b>FY20 CDBG Entitlement Fund</b>	\$1,522,440	\$208,733	\$50,676	\$53,293	\$53,025	\$905,388	\$35,350	\$0	\$32,000	\$11,683	\$172,098	\$0	\$0	\$0	\$194	\$0
\$ Difference	\$60,263	\$48,823	-\$6,294	\$12,687	\$0	-\$4,450	-\$25,600	\$0	\$0	\$2,000	\$35,959	\$0	\$0	\$0	\$0	\$0
% Difference	4.12%	30.53%	-11.05%	31.24%	0.00%	-0.49%	-42.00%	N/A	N/A	20.65%	26.41%	N/A	N/A	N/A	0.00%	N/A
<b>FY19 Police Grant Fund</b>	\$54,986	\$0	\$0	\$0	\$52,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100	\$0
<b>FY20 Police Grant Fund</b>	\$54,986	\$0	\$0	\$0	\$53,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$553	\$0
% Difference	0.00%	N/A	N/A	N/A	1.05%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-26.33%	N/A
<b>FY19 Zoo Animal Trust Fund</b>	\$49,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$374	\$0
<b>FY20 Zoo Animal Trust Fund</b>	\$22,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,816	\$0	\$0	\$2,102	\$0
\$ Difference	-\$26,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28,023	\$0	\$0	\$1,728	\$0
% Difference	-53.43%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-57.38%	N/A	N/A	462.03%	N/A

<b>Expenses: Other Selected Fund Comparisons FY19 to FY20(continued)</b>																
<b>Selected Funds</b>	<b>Total Budget</b>	<b>Personnel</b>	<b>Benefits Medical</b>	<b>Benefits Other</b>	<b>Supplies</b>	<b>Professional Services</b>	<b>Property Repair Services</b>	<b>Property Utilities</b>	<b>Property Services</b>	<b>Purchased Services</b>	<b>Loans</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Interfund Charges</b>	<b>Other Misc.</b>
FY19 Govt Debt Service Fund	\$227,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$6,099	\$0
FY20 Govt Debt Service Fund	\$228,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$7,229	\$0
\$ Difference	\$1,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130	\$0
% Difference	0.50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	N/A	18.53%	N/A
FY19 WPC Debt Svc Fund	\$3,044,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,016,564	\$0	\$27,764	\$0
FY20 WPC Debt Svc Fund	\$3,041,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011,414	\$0	\$29,871	\$0
\$ Difference	-\$3,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,150	\$0	\$2,107	\$0
% Difference	-0.10%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-0.17%	N/A	7.59%	N/A
FY19 Water Debt Svc Fund	\$795,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,412	\$0	\$177,971	\$0
FY20 Water Debt Svc Fund	\$624,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618,329	\$0	\$6,281	\$0
\$ Difference	-\$170,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$917	\$0	-\$171,690	\$0
% Difference	-21.47%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.15%	N/A	-96.47%	N/A
FY19 Federal Aid Construction	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,417	\$0	\$0	\$12,764	\$0
FY20 Federal Aid Construction	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,389	\$0	\$0	\$12,792	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28	\$0	\$0	\$28	\$0
% Difference	0.00%	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A	N/A	-0.01%	N/A	N/A	0.22%	N/A
FY19 Street Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY20 Street Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$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	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-11.49%	N/A	N/A	N/A
FY19 Airport Construction	\$3,137,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,137,000	\$0	\$0	\$0	\$0
FY20 Airport Construction	\$6,098,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,098,000	\$0	\$0	\$0	\$0
\$ Difference	\$2,961,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,961,000	\$0	\$0	\$0	\$0
% Difference	94.39%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	94.39%	N/A	N/A	N/A	N/A
FY19 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0
FY20 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	N/A
FY19 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY20 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$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	0.00%	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
FY19 Police Retirement	\$740,779	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,139	\$0
FY20 Police Retirement	\$778,931	\$0	\$0	\$724,600	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,791	\$0
\$ Difference	\$38,152	\$0	\$0	\$34,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,652	\$0
% Difference	5.15%	N/A	N/A	5.00%	0.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12.12%	N/A

<b>General Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$18,163,534	\$18,850,742	\$687,208	3.78%
Benefits, Medical	\$4,053,390	\$4,278,409	\$225,019	5.55%
Benefits, Other	\$4,860,449	\$5,069,310	\$208,861	4.30%
Supplies	\$1,320,398	\$1,219,809	(\$100,589)	-7.62%
Professional Services	\$1,273,579	\$1,359,872	\$86,293	6.78%
Repair Services	\$481,278	\$371,582	(\$109,696)	-22.79%
Utilities	\$279,889	\$284,389	\$4,500	1.61%
Property Services	\$106,948	\$106,648	(\$300)	-0.28%
Purchased Services	\$597,536	\$597,950	\$414	0.07%
Loans	\$0	\$0	\$0	
Capital Outlay	\$863,922	\$330,589	(\$533,333)	-61.73%
Debt Service	\$203,942	\$203,942	\$0	0.00%
Transfers	\$633,297	\$636,571	\$3,274	0.52%
Interfund Charges	\$2,523,655	\$3,451,673	\$928,018	36.77%
Other Miscellaneous	\$2,100	\$383,001	\$380,901	18138.14%
<b>Total</b>	<b>\$35,363,917</b>	<b>\$37,144,487</b>	<b>\$1,780,570</b>	<b>5.03%</b>
<b>General Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$21,454,951	\$22,381,297	\$926,346	4.32%
Property Tax Interest & Other	\$243,292	\$243,292	\$0	0.00%
Other Tax	\$1,005,000	\$935,000	\$0	
License & Permits	\$855,601	\$980,601	\$125,000	14.61%
Rentals & Leases	\$33,503	\$33,503	\$0	0.00%
Charges for Service	\$247,487	\$279,826	\$32,339	13.07%
Inter-Government	\$5,975,154	\$6,753,950	\$778,796	13.03%
Fines & Forefit	\$313,120	\$288,120	(\$25,000)	-7.98%
Interfund Revenues	\$3,895,614	\$4,270,702	\$375,088	9.63%
Miscellaneous	\$560,929	\$395,710	(\$165,219)	-29.45%
Other Financing Sources	\$779,266	\$582,486	(\$196,780)	-25.25%
<b>Total</b>	<b>\$35,363,917</b>	<b>\$37,144,487</b>	<b>\$1,780,570</b>	<b>5.03%</b>
<b>Use of Cash Reserves</b>	\$0	\$0	\$0	
<b>General Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Labor / Operating Split				
Labor (wages + all benefits)	\$27,077,373	\$28,198,461	\$1,121,088	4.14%
% of budget to labor	76.57%	75.92%		
Remainder (operating & capital)	\$8,286,544	\$8,946,026	\$659,482	7.96%

**Use of cash reserves:** The FY20 General Fund indicates a balanced budget with no planned use of reserves.

<b>Tax Funds*</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$22,826,206	\$23,746,672	\$920,466	4.03%
Benefits, Medical	\$5,066,850	\$5,344,236	\$277,386	5.47%
Benefits, Other	\$6,179,851	\$6,345,610	\$165,759	2.68%
Supplies	\$2,690,926	\$2,478,152	(\$212,774)	-7.91%
Professional Services	\$1,729,796	\$1,930,464	\$200,668	11.60%
Repair Services	\$901,161	\$741,794	(\$159,367)	-17.68%
Utilities	\$1,198,445	\$1,212,045	\$13,600	1.13%
Property Services	\$223,124	\$223,720	\$596	0.27%
Purchased Services	\$1,607,814	\$1,679,782	\$71,968	4.48%
Loans	\$0	\$0	\$0	
Capital Outlay	\$3,331,922	\$2,835,739	(\$496,183)	-14.89%
Debt Service	\$203,942	\$203,942	\$0	0.00%
Transfers	\$1,038,989	\$1,042,876	\$3,887	0.37%
Interfund Charges	\$4,130,920	\$5,615,238	\$1,484,318	35.93%
Other Miscellaneous	\$16,900	\$397,801	\$380,901	2253.85%
<b>Total</b>	<b>\$51,146,846</b>	<b>\$53,798,071</b>	<b>\$2,651,225</b>	<b>5.18%</b>
*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement				
<b>Tax Funds*</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$29,458,002	\$31,015,542	\$1,557,540	5.29%
Property Tax Interest & Other	\$1,043,292	\$943,292	-\$100,000	-9.59%
Other Tax	\$1,005,000	\$935,000	-\$70,000	-6.97%
License & Permits	\$855,601	\$980,601	\$125,000	14.61%
Rentals & Leases	\$1,051,055	\$1,107,614	\$56,559	5.38%
Charges for Service	\$1,307,064	\$1,363,930	\$56,866	4.35%
Inter-Government	\$8,552,154	\$9,370,540	\$818,386	9.57%
Fines & Forefit	\$345,349	\$320,349	-\$25,000	-7.24%
Interfund Revenues	\$5,722,504	\$6,132,947	\$410,443	7.17%
Miscellaneous	\$893,529	\$706,743	-\$186,786	-20.90%
Other Financing Sources	\$882,796	\$679,513	-\$203,283	-23.03%
<b>Total</b>	<b>\$51,116,346</b>	<b>\$53,556,071</b>	<b>\$2,439,725</b>	<b>4.77%</b>
*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement				
Use of Cash Reserves	\$30,500	\$242,000	\$211,500	
<b>Tax Funds*</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Labor / Operating Split				
Labor (wages + all benefits)	\$34,072,907	\$35,436,518	\$1,363,611	4.00%
% of budget to labor	66.62%	65.87%		
Remainder (operating & capital)	\$17,073,939	\$18,361,553	\$1,287,614	7.54%

The “Tax Funds” include those funds primarily or partially supported by taxes (as opposed to fees). It includes the General fund, but also other funds like Street and Library. For FY20, the tax fund “family” is up \$2,439,725 (4.77%) vs. FY19.

**Use of cash reserves.** For FY20 the tax fund “family” indicates it will spend \$242,000 of reserves.



<b>City-Wide</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$33,918,193	\$35,643,770	\$1,725,577	5.09%
Benefits, Medical	\$7,685,692	\$8,128,966	\$443,274	5.77%
Benefits, Other	\$9,863,739	\$10,383,598	\$519,859	5.27%
Supplies	\$7,356,664	\$8,318,653	\$961,989	13.08%
Professional Services	\$4,895,692	\$5,496,254	\$600,562	12.27%
Repair Services	\$2,085,115	\$1,772,144	-\$312,971	-15.01%
Utilities	\$4,923,010	\$5,163,346	\$240,336	4.88%
Property Services	\$508,581	\$509,307	\$726	0.14%
Purchased Services	\$3,113,552	\$3,242,875	\$129,323	4.15%
Loans	\$546,901	\$582,360	\$35,459	6.48%
Capital Outlay	\$17,457,106	\$24,230,307	\$6,773,201	38.80%
Debt Service	\$4,059,437	\$4,055,204	-\$4,233	-0.10%
Transfers	\$5,597,527	\$8,013,511	\$2,415,984	43.16%
Interfund Charges	\$10,120,762	\$12,683,979	\$2,563,217	25.33%
Other Miscellaneous	\$20,450	\$401,351	\$380,901	1862.60%
<b>Total</b>	<b>\$112,152,421</b>	<b>\$128,625,625</b>	<b>\$16,473,204</b>	<b>14.69%</b>
<b>City Wide</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$29,685,570	\$31,244,240	\$1,558,670	5.25%
Property Tax Interest & Other	\$1,043,292	\$943,292	-\$100,000	-9.59%
Other Tax	\$1,005,000	\$935,000	-\$70,000	-6.97%
License & Permits	\$871,601	\$996,601	\$125,000	14.34%
Rentals & Leases	\$1,524,483	\$1,581,282	\$56,799	3.73%
Charges for Service	\$34,663,191	\$36,714,145	\$2,050,954	5.92%
Inter-Government	\$18,408,582	\$22,504,745	\$4,096,163	22.25%
Fines & Forfeit	\$381,835	\$356,835	-\$25,000	-6.55%
Interfund Revenues	\$10,120,762	\$12,683,979	\$2,563,217	25.33%
Miscellaneous	\$1,597,886	\$1,533,305	-\$64,581	-4.04%
Other Financing Sources	\$6,326,838	\$8,655,322	\$2,328,484	36.80%
<b>Total</b>	<b>\$105,629,040</b>	<b>\$118,148,746</b>	<b>\$12,519,706</b>	<b>11.85%</b>
<b>City Wide</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Labor / Operating Split</b>				
Labor (wages + all benefits)	\$51,467,624	\$54,156,334	\$2,688,710	5.22%
% of budget to labor	45.89%	42.10%		
Remainder (operating & capital)	\$60,684,797	\$74,469,291	\$13,784,494	22.71%

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 these reasons: 1) The Utility funds (Sanitation, Water and Water Pollution Control) budget were programmed to expend reserves for operations; 2) the Worker’s Compensation Insurance Fund is authorized to spend reserves if needed; 3) the Water Construction Fund budget is developed to spend bond monies for water rights if opportunities are presented to the City in FY20 4) 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.