

FY 2021 Budget Digest - Revised



This document provides detailed information on the proposed FY 2021 budget for the City of Pocatello. Fiscal Year 2021 (FY 2021) begins on October 1, 2020 thru September 30, 2021.

A public hearing on the proposed budget will be held at 6:00 pm on Thursday, August 6, 2020 in the Council Chambers at City Hall, 911 North 7th Avenue, Pocatello, Idaho 83201.

The City Council subsequently will consider the FY 2021 Budget Ordinance during the regular meeting of August 20, 2020.

This document is the responsibility of the Chief Financial Officer
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Discussion & Analysis

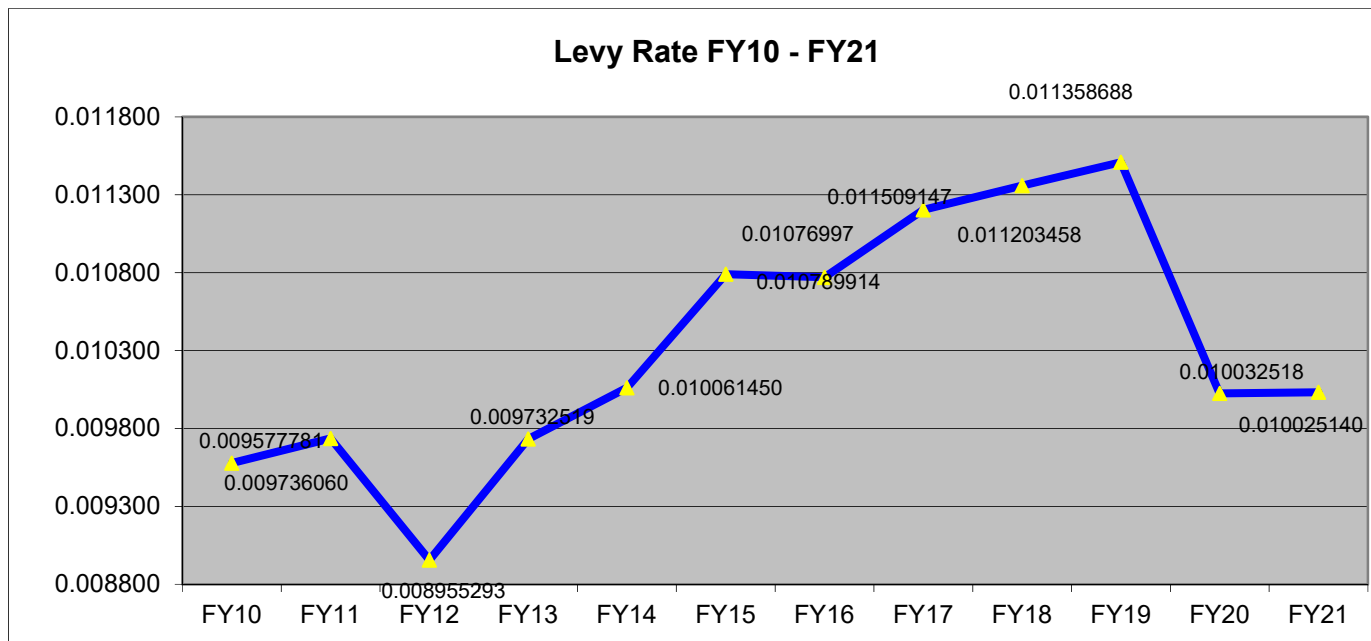
1. Property Taxes. The FY21 budget projects a 0.74% increase in the city levy rate. The homeowner's exemption remained \$100,000. At current estimates, the levy rate would be .010032518 (\$100,000 taxable value would pay \$1,003.25). Last year's levy was .010025140 (\$100,000 taxable value pays \$1,002.51). Recent city levy rates expressed for \$100,000 taxable value are:

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	\$1,002.51
FY2021	\$1,003.25

- Predicted 0.74% levy increase vs. FY20
- 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.

	FY19	FY20	FY21 (estimated)
\$100,000 Taxable Value	\$ 1,150.91	\$ 1,002.25	\$ 1,003.25
\$200,000 residence (tax impact) (Maximum value to take full advantage of current homeowner exemption)	\$ 1,150.91	\$ 1,002.25	\$ 1,003.25
Homeowner's Exemption (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 FY21 budget illustrates other non-property tax revenue sources that assist tax supported services. Sales tax revenue continues to be strong. Due to the COVID-19 pandemic, revenues are projected to decrease from FY20. The City has created a budget for their FY21 revenue conservatively as good financial stewards.

Item	2015 actual	2016 actual	2017 actual	2018 actual	2019 actual	Prior 12 mo (FY19/FY20)	FY20 Budget	FY21 Budget
Sales Tax	\$4,233,210.29	\$4,370,160.22	\$4,493,587.84	\$4,722,084.74	\$4,893,293.37	\$5,515,016.33	\$4,894,796	\$4,787,816
Highway User	\$1,899,603.18	\$2,491,762.33	\$2,537,589.80	\$2,557,444.36	\$2,674,742.90	\$2,671,245.50	\$2,616,590	\$2,100,000
Road & Bridge	\$599,732.75	\$1,054,306.01	\$898,066.43	\$859,298.22	\$593,527.08	\$277,587.98	\$700,000	\$600,000
Building Permits	\$631,230.25	\$861,598.82	\$815,815.34	\$544,775.00	\$906,092.40	\$753,149.68	\$800,000	\$750,000
Nat. Gas Franchise	\$353,410.63	\$367,787.60	\$364,576.38	\$338,288.52	\$318,122.84	\$322,709.41	\$325,000	\$300,000
Liquor Tax	\$570,235.00	\$604,618.00	\$641,665.00	\$670,259.00	\$660,281.00	\$665,647.00	\$625,000	\$625,000
Interest	\$171,154.54	\$247,302.97	\$369,151.18	\$676,273.00	\$1,204,905.50	\$993,794.97	\$550,000	\$600,000
Cable Franchise	\$267,161.00	\$246,259.82	\$226,671.12	\$202,698.71	\$187,041.91	\$184,997.02	\$170,000	\$160,000
Magistrate Court	\$320,344.75	\$243,525.41	\$217,045.21	\$221,710.22	\$166,355.60	\$168,460.01	\$200,000	\$150,000
Electric Franchise	\$424,396.39	\$432,227.74	\$451,028.98	\$451,921.00	\$439,672.67	\$432,861.70	\$440,000	\$430,000
Cemetery Charges	\$330,955.00	\$273,190.00	\$332,420.00	\$364,838.00	\$369,775.00	\$362,987.50	\$380,000	\$360,000
Total For FY	\$9,801,433.78	\$11,192,738.92	\$11,347,617.28	\$11,609,590.77	\$12,413,810.27	\$12,348,457.10	\$11,701,386	\$10,862,816

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 2021 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 Airport fund to replace 4 terminal HVAC units, a heat pump in a tenant building, ARFF station repairs and purchase an airfield friction testing meter; and the Cemetery fund to replace the roof of the administrative building and replace a UTV. This policy has had a positive impact to budget development for fiscal year 2021.

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 40.81% of total city expense, including all associated benefits. In the general fund, labor accounts for 76.56% of the budgeted expense (the general fund includes most of the employees in the city, including police & fire). The Consumer Price Index increased 1.764% from October 2018 to October 2019. The City has continued to utilize the new pay plan that was implemented in fiscal year 2018. 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.

Fiscal Year	Oct-Oct	
	prior yr % Change in CPI	City COLA's/ Market Adjustments
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%
2021	1.76%	0.00%

Retirement benefits have been discontinued going forward. 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. Rates were increased by the PERSI board starting July, 2020.

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 City continues to set aside money for future capital projects. The fiscal year 2021 budget provides the Mayor and Council with the ability to meet capital needs with a capital contingency budget of \$1,070,000.

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 FY21 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 2021 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 was completed at 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 96-gallon sanitation cart service and has standard residential sewer. The combined impact in FY21 of proposed utility changes are illustrated below:

City of Pocatello, ID Utility rate comparison

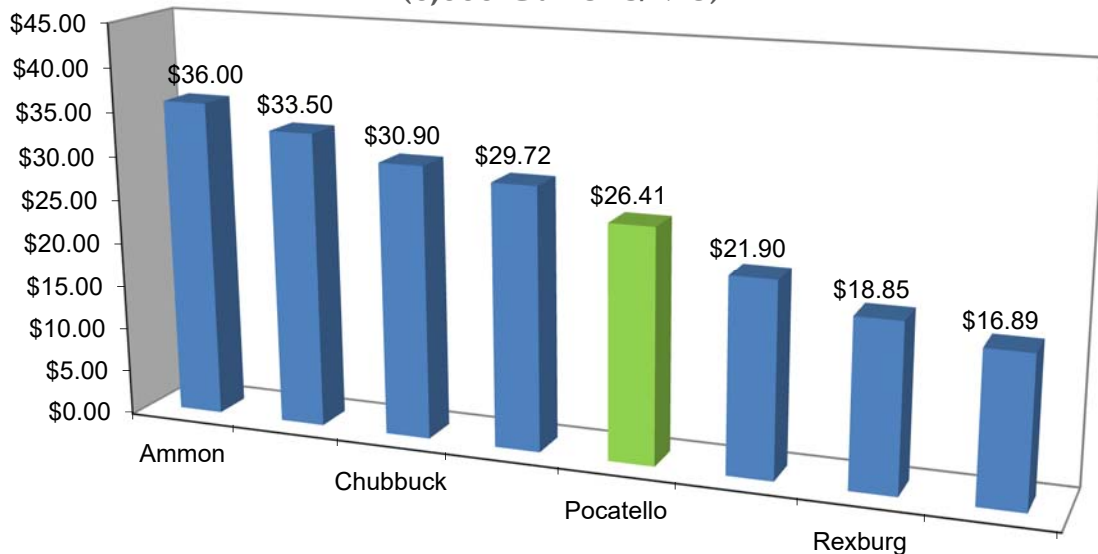
	Adopted FY 19	Adopted FY 20	Proposed FY 21	Net Increase
Sanitation 96-gallon service	\$18.52	\$19.84	\$20.39	\$0.55
Water 3/4" fixed line charge	\$10.05	\$10.69	\$11.40	\$0.71
Water 9,000 gallons	\$22.86	\$23.58	\$24.30	\$0.72
Sewer, residential service	\$31.35	\$31.63	\$31.91	\$0.28
Monthly Total	\$82.78	\$85.74	\$88.00	\$2.26

*The changes to utility rates will become effective October 1, 2020 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 FY20 (FY21 comparison still to be determined as we and others adjust rates for the coming year):

Water:

**Current FY20 Median Single Family Customer Monthly Bill
(6,000 Gallons/Mo)**



- Idaho Falls charges a flat rate of \$21.65 + \$11.60 (irrigation) + \$0.25 (DEQ fee) = \$33.50/mo
- Twin Falls charges an additional \$10.75 for arsenic treatment as of 7/1/2010

10. FY21 budget overall.

Strengths of the budget plan include:

- The 2021 budget proposal adds the following positions: 5 Police Officers, 3 Firefighters, a Parks Maintenance Technician and an Airport Senior Equipment Operator.
- 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.

Detailed FY 2021 Proposed Budget Tables

The following pages are excerpts from the FY21 Budget Digest. These tables provide 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 \$31,710,766 in property taxes will be spent, how that compares to last year, how taxes compare FY10-FY21 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 41.15% 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 67.88% of the General Fund. The General Fund accounts for the largest share of property tax dollars (69.77%).
- 7) **General Fund Comparisons FY20 to FY21.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY20 and provides a dollar and percentage difference.
- 8) **Other Selected Fund Comparisons FY20 to FY21.** This three-page table provides similar comparisons for the other major funds of the city.
- 9) **General Fund, Tax Fund and City Wide Comparisons FY20 to FY21.** 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.

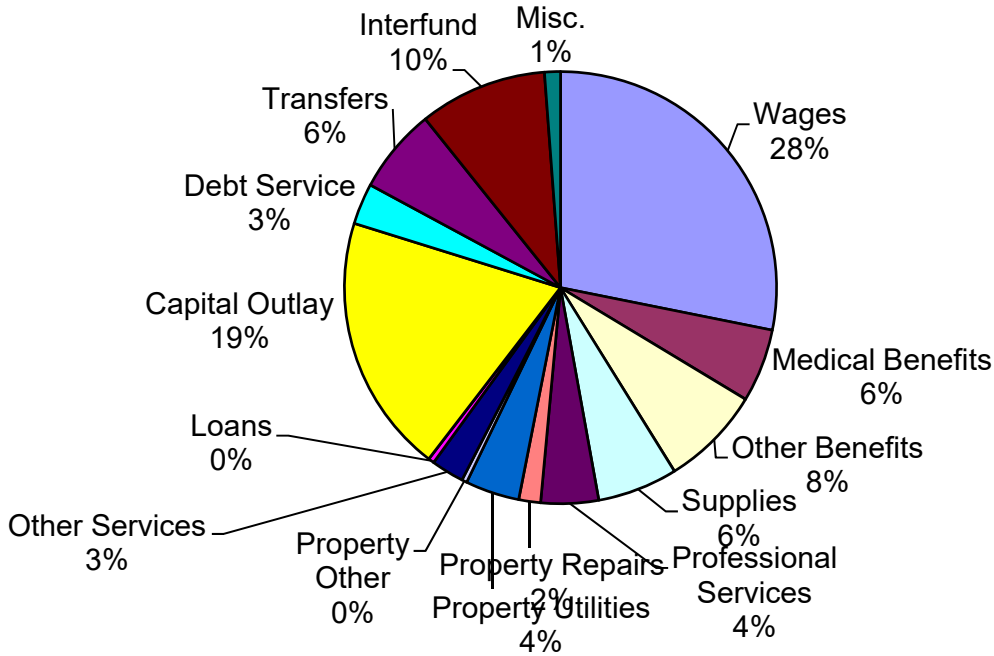
Key documents available online under the Mayor's page and the Finance department page at the City's official public website www.pocatello.us :

- 1) **FY 2021 Proposed Budget – Key Parameters** (this document)
- 2) **Proposed Fee Changes FY 2021 – detailed listing** (details fee changes for FY21)

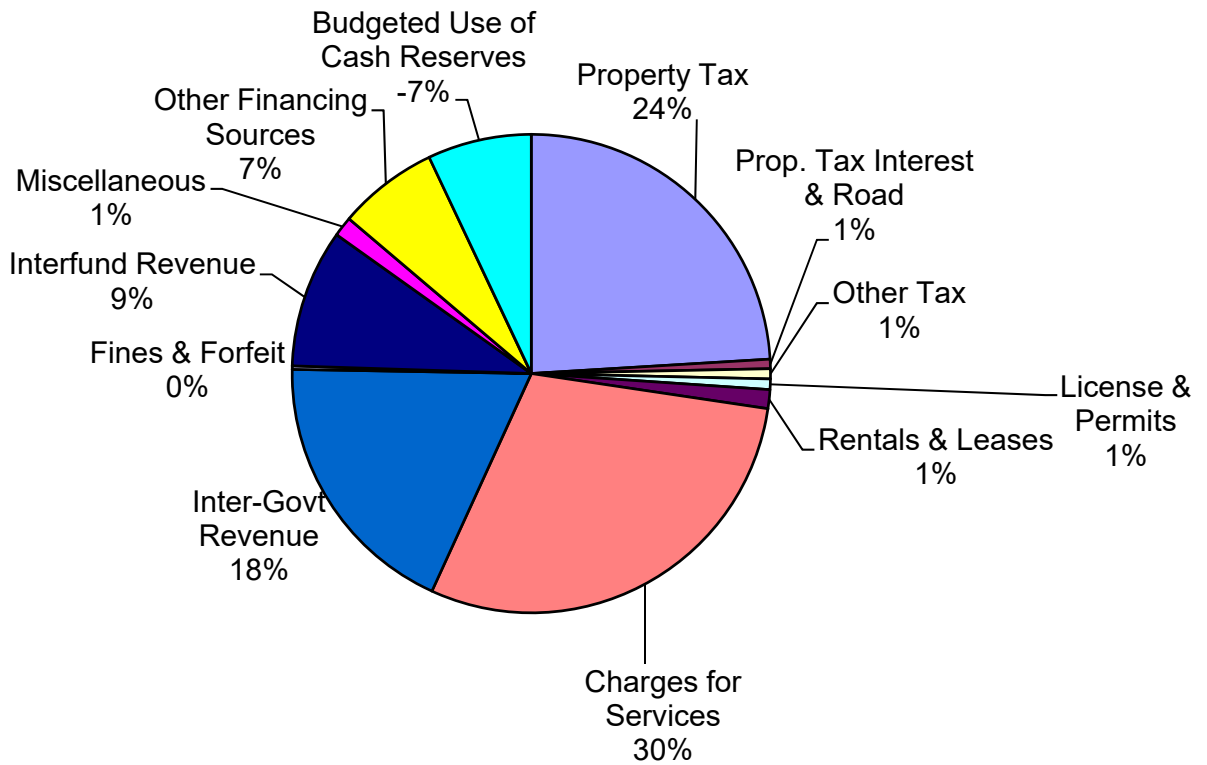
FY 2021 Budget Summary	Budgeted	Budgeted	Revenue
By Fund	Revenue	Expenditures	Over
July 28, 2020			(Under)
General Fund - 001	\$36,867,779	\$36,867,779	\$0
Liability Insurance Fund - 002	\$1,302,033	\$1,302,033	\$0
Street Fund - 003	\$7,189,128	\$7,189,128	\$0
Recreation Fund - 004	\$2,897,046	\$2,897,046	\$0
Cemetery Fund - 005	\$608,481	\$650,481	(\$42,000)
Airport Fund - 006	\$2,941,010	\$3,002,010	(\$61,000)
Library Fund - 007	\$1,894,340	\$1,894,340	\$0
Transit Rural Fund - 008	\$1,247,564	\$1,247,564	\$0
Transit Urban Fund - 009	\$3,025,233	\$3,025,233	\$0
Business Improvement Fund - 013	\$100,000	\$100,000	\$0
Chief Theater Fund - 014	\$0	\$10,638	(\$10,638)
Emergency Repair Fund - 016	\$100,000	\$198,154	(\$98,154)
Stormwater Env Science Fund - 017	\$390,688	\$392,978	(\$2,290)
Sanitation Fund - 030	\$9,150,683	\$9,262,750	(\$112,067)
Water Fund - 031	\$14,380,278	\$18,606,504	(\$4,226,226)
Water Pollution Control Fund - 032	\$11,946,754	\$15,846,840	(\$3,900,086)
Ambulance District Fund - 035	\$3,703,344	\$3,518,565	\$184,779
Water Capacity Fee Fund - 037	\$536,098	\$608,451	(\$72,353)
WPC Capacity Fee Fund - 038	\$268,617	\$0	\$268,617
Information Systems Fund - 050	\$1,406,852	\$1,318,821	\$88,031
Fleet Management Fund - 051	\$1,884,552	\$1,899,067	(\$14,515)
Utility Billing Fund - 052	\$1,543,971	\$1,554,630	(\$10,659)
Medical Insurance Fund - 053	\$94,454	\$94,447	\$7
Public Works Fund - 054	\$308,782	\$306,162	\$2,620
Fuel Internal Service Fund - 055	\$1,119,281	\$1,113,190	\$6,091
Worker's Insurance Fund - 056	\$880,453	\$1,241,278	(\$360,825)
Education Benefits Fund - 057	\$73,000	\$117,500	(\$44,500)
Govt Debt Service Fund - 059	\$227,894	\$227,894	\$0
WPC Debt Svc Fund - 060	\$3,031,759	\$3,099,389	(\$67,630)
Water Debt Service Fund - 061	\$614,732	\$640,872	(\$26,140)
Federal Aid Projects Fund - 070	\$592,681	\$353,054	\$239,627
Street Special Projects Fund - 071	\$0	\$0	\$0
Airport Construction Fund - 072	\$6,100,951	\$6,098,000	\$2,951
Water Construction Fund - 073	\$0	\$2,651,036	(\$2,651,036)
WPC Construction Fund - 074	\$2,700,000	\$0	\$2,700,000

FY 2021 Budget Summary	Budgeted	Budgeted	Revenue
By Fund	Revenue	Expenditures	Over
			(Under)
Fire Apparatus Capital Fund - 075	\$0	\$33	(\$33)
Building Renovation Fund - 076	\$35,880	\$0	\$35,880
Street Equipment Capital Fund - 077	\$0	\$0	\$0
Other Activity Capital Fund - 078	\$1,036,000	\$1,070,000	(\$34,000)
CDBG Entitlement Grant Fund - 081	\$1,522,440	\$1,530,642	(\$8,202)
Police Grants Fund - 088	\$54,986	\$54,438	\$548
Police Retirement Trust Fund - 951	\$255,000	\$769,433	(\$514,433)
Retirement Payout Fund - 952	\$213,145	\$558,729	(\$345,584)
Airport Bond Trust Fund - 953	\$225	\$0	\$225
EIDC Revolving Loan Fund - 954	\$300,000	\$300,000	\$0
CDR Loan Trust Fund - 955	\$35,035	\$80,409	(\$45,374)
Zoo Animal Trust Fund - 957	\$3,500	\$20,892	(\$17,392)
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)
Property Abatement Fund - 964	\$15,000	\$115,833	(\$100,833)
Total Revenues & Expenditures	\$122,641,952	\$131,908,425	(\$9,266,473)
Less Transfers	\$21,012,730	\$21,012,730	
Totals less transfers	\$101,629,222	\$110,895,695	

City-Wide Expense By Function



City-Wide Revenues By Source



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021

July 28, 2020	Total Budgeted Revenues	Property Tax	Prop. Tax Interest & Road	Other Tax	License & Permits	Rentals & Leases	Charges for Services	Inter-Govt Revenue	Fines & Forfeit	Interfund Revenue	Miscellaneous	Other Financing Sources	Budgeted Use of Cash Reserves
General Fund 001	\$ 36,867,779	\$ 22,125,057	\$ 243,292	\$ 890,000	\$ 933,130	\$ 40,000	\$ 281,576	\$ 6,952,291	\$ 238,120	\$ 3,942,771	\$ 712,318	\$ 509,224	\$ -
Liability Insurance Fund 002	\$ 1,302,033	\$ 577,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,364	\$ -	\$ 10,947	\$ -
Street Fund 003	\$ 7,189,128	\$ 3,240,146	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ 1,181,847	\$ 36,302	\$ 30,833	\$ -
Recreation Fund 004	\$ 2,897,046	\$ 1,480,187	\$ -	\$ -	\$ -	\$ 505,150	\$ 589,948	\$ -	\$ -	\$ -	\$ 272,901	\$ 48,860	\$ -
Cemetery Fund 005	\$ 608,481	\$ 221,701	\$ -	\$ -	\$ -	\$ -	\$ 362,600	\$ -	\$ -	\$ -	\$ -	\$ 24,180	\$ (42,000)
Airport Fund 006	\$ 2,941,010	\$ 981,028	\$ -	\$ -	\$ -	\$ 649,176	\$ 119,256	\$ 1,190,000	\$ -	\$ -	\$ 1,550	\$ -	\$ (61,000)
Library Fund 007	\$ 1,894,340	\$ 1,857,031	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 32,229	\$ -	\$ 4,280	\$ -	\$ -
Transit Rural Fund 008	\$ 1,247,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,850	\$ 887,014	\$ -	\$ -	\$ 19,700	\$ -	\$ -
Transit Urban Fund 009	\$ 3,025,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,450	\$ 2,063,748	\$ -	\$ 34,106	\$ 24,400	\$ 508,529	\$ -
Business Improvement District 013	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Chief Theater Fund 014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,638)
Emergency Repair Fund 016	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (98,154)
Stormwater Env Sciences Fund 017	\$ 390,688	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 58,000	\$ -	\$ 331,688	\$ -	\$ -	\$ (2,290)
Sanitation Fund 030	\$ 9,150,683	\$ -	\$ -	\$ -	\$ -	\$ 332,394	\$ 8,760,711	\$ -	\$ -	\$ -	\$ 57,578	\$ -	\$ (112,067)
Water Fund 031	\$ 14,380,278	\$ -	\$ -	\$ -	\$ -	\$ 15,460	\$ 14,208,788	\$ -	\$ -	\$ -	\$ 56,639	\$ 99,391	\$ (4,226,226)
Water Pollution Control Fund 032	\$ 11,946,754	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 11,724,110	\$ -	\$ -	\$ -	\$ 122,644	\$ -	\$ (3,900,086)
Ambulance Fund 035	\$ 3,703,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,623,027	\$ -	\$ -	\$ -	\$ 80,317	\$ 184,779
Water Capacity Fee Fund 037	\$ 536,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (72,353)
WPC Capacity Fee Fund 038	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617
Information Systems Fund 050	\$ 1,406,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,406,852	\$ -	\$ -	\$ 88,031
Fleet Management Fund 051	\$ 1,884,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,845,621	\$ -	\$ 38,931	\$ (14,515)
Utility Billing Fund 052	\$ 1,543,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,074	\$ -	\$ -	\$ 1,270,667	\$ 230	\$ -	\$ (10,659)
Medical Insurance Fund 053	\$ 94,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,454	\$ -	\$ -	\$ 7
Public Works Admin. Fund 054	\$ 308,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,782	\$ -	\$ -	\$ 2,620
Fuel Internal Service Fund 055	\$ 1,119,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,119,281	\$ -	\$ -	\$ 6,091
Worker's Insurance Fund 056	\$ 880,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (360,825)
Education Benefits Fund 057	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ (44,500)
Govt Debt Service Fund 059	\$ 227,894	\$ 227,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Debt Service Fund 060	\$ 3,031,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,031,759	\$ (67,630)
Water Debt Service Fund 061	\$ 614,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,732	\$ (26,140)
Federal Aid Construction Fund 070	\$ 592,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,681	\$ 239,627
Street Construction Fund 071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Construction Fund 072	\$ 6,100,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 5,958,000	\$ -	\$ -	\$ 2,951	\$ -	\$ 2,951
Water Construction Fund 073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,651,036)
WPC Construction Fund 074	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	\$ 2,700,000
Fire Apparatus Capital Fund 075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33)
Building Renovation Fund 076	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,880
Street Equipment Capital Fund 077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Acquisition Fund 078	\$ 1,036,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ (34,000)
Entitlement Grant Fund 081	\$ 1,522,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,440	\$ -	\$ -	\$ -	\$ 22,000	\$ (8,202)
Police Grants Fund 088	\$ 54,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 36,486	\$ -	\$ -	\$ -	\$ 548
Police Retirement Trust Fund 951	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000	\$ -	\$ (514,433)
Retirement Payout Trust Fund 952	\$ 213,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,145	\$ (345,584)
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	\$ -	\$ (45,374)
Zoo Animal/Education Trust Fund 957	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (17,392)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,833)
GRAND TOTALS	\$ 122,641,952	\$ 31,710,766	\$ 843,292	\$ 890,000	\$ 949,130	\$ 1,678,060	\$ 38,881,331	\$ 24,351,020	\$ 306,835	\$ 12,322,433	\$ 1,782,706	\$ 8,926,379	\$ (9,266,473)

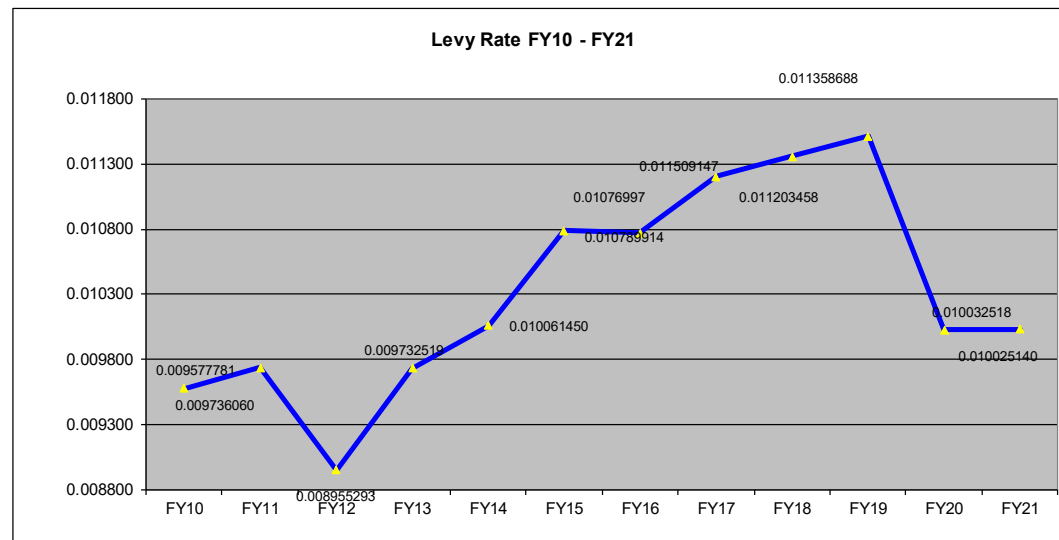
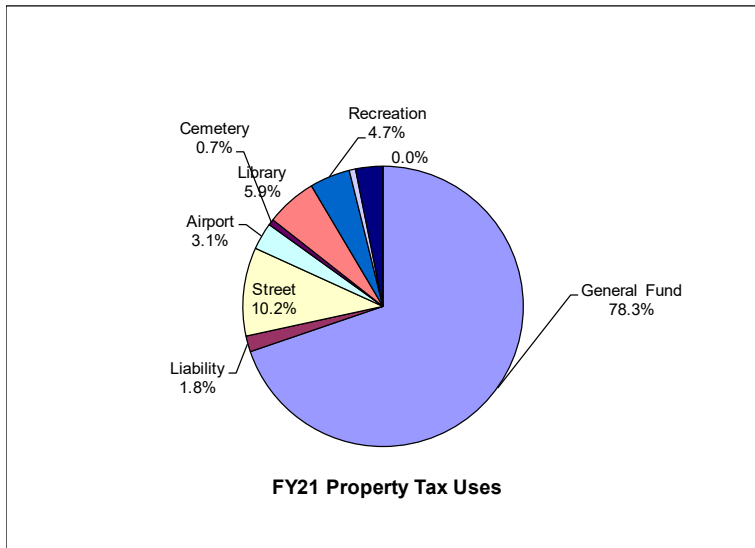
FY21 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Liability	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Capital Improvement
FY20 Property Tax Summary	\$31,186,186	\$22,323,243	\$510,379	\$2,498,006	\$1,023,387	\$194,145	\$1,900,605	\$1,507,723	\$228,698	\$1,000,000
FY21 Property Tax Summary	\$31,710,766	\$22,125,057	\$577,722	\$3,240,146	\$981,028	\$221,701	\$1,857,031	\$1,480,187	\$227,894	\$1,000,000
\$ change	\$524,580	-\$198,186	\$67,343	\$742,140	-\$42,359	\$27,556	-\$43,574	-\$27,536	-\$804	\$0
% change	1.68%	-0.89%	13.19%	29.71%	-4.14%	14.19%	-2.29%	-1.83%	-0.35%	0.00%
Projected Levy rate	0.010193772	0.007112341	0.000185715	0.00104158	0.000315362	7.12682E-05	0.000596963	0.000475822	7.325901E-05	0.000321461
Statutory limit	N/A	0.009000000	No limit	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit	0.000400000
Difference		0.001888			0.000284638	0.000328732	0.000403037	0.000124178		0.000078539

Estimated Valuation:	Base Value
Bannock County:	\$3,088,464,144
Power County:	\$ 4,334,025
New Construction:	\$ 68,000,000
Total Valuation:	\$3,160,798,169

Property Tax History

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Valuation	\$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	\$3,110,798,169	\$3,160,798,169
\$ Levied	\$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	\$31,186,186	\$31,710,766
Levy Rate	0.009577781	0.009736060	0.008955293	0.009732519	0.010061450	0.010789914	0.01076997	0.011203458	0.011358688	0.011509147	0.010025140	0.010032518
Rate Change	-1.84%	1.65%	-8.02%	8.68%	3.38%	7.24%	-0.18%	4.02%	1.39%	1.32%	-12.89%	0.074%



**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021**

	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	\$36,867,779	\$19,726,282	\$3,978,742	\$4,627,471	\$1,198,075	\$1,209,561	\$401,585	\$282,610	\$104,793	\$554,510	\$0	\$314,816	\$203,942	\$645,726	\$3,261,321	\$358,345	\$0
Liability Insurance Fund 002	\$1,302,033	\$164,926	\$20,311	\$34,080	\$3,589	\$49,580	\$0	\$0	\$0	\$923,158	\$0	\$0	\$0	\$40,684	\$65,705	\$0	\$0
Street Fund 003	\$7,189,128	\$1,855,990	\$371,162	\$522,792	\$450,600	\$167,000	\$230,500	\$524,000	\$95,374	\$27,800	\$0	\$1,307,809	\$0	\$601,767	\$1,034,334	\$0	\$0
Recreation Fund 004	\$2,897,046	\$1,190,921	\$135,884	\$254,343	\$464,325	\$176,318	\$56,790	\$199,481	\$17,348	\$46,314	\$0	\$102,200	\$0	\$5,621	\$231,701	\$15,800	\$0
Cemetery Fund 005	\$650,481	\$343,435	\$42,942	\$75,002	\$29,299	\$13,509	\$4,150	\$8,950	\$450	\$5,650	\$0	\$52,000	\$0	\$1,583	\$73,511	\$0	-\$42,000
Airport Fund 006	\$3,002,010	\$547,962	\$134,318	\$145,632	\$100,471	\$19,200	\$40,700	\$135,055	\$1,900	\$99,317	\$0	\$56,000	\$0	\$2,702	\$528,753	#####	-\$61,000
Library Fund 007	\$1,894,340	\$985,769	\$195,020	\$245,391	\$200,079	\$11,814	\$52,418	\$26,816	\$0	\$14,407	\$0	\$0	\$0	\$4,840	\$157,786	\$0	\$0
Transit Rural Fund 008	\$1,247,564	\$470,526	\$59,635	\$109,927	\$128,650	\$100,250	\$17,750	\$10,000	\$3,400	\$10,971	\$0	\$248,428	\$0	\$2,339	\$85,688	\$0	\$0
Transit Urban Fund 009	\$3,025,233	\$1,276,787	\$181,559	\$300,415	\$315,868	\$38,150	\$42,000	\$10,400	\$7,400	\$20,282	\$0	\$738,500	\$0	\$26,001	\$67,871	\$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	\$10,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$638	\$0	-\$10,638
Emergency Repair Fund 016	\$198,154	\$0	\$0	\$0	\$0	\$0	\$97,356	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$798	\$0	-\$98,154
Stormwater Env Science Fund 017	\$392,978	\$142,161	\$19,350	\$34,329	\$31,222	\$115,760	\$2,850	\$500	\$0	\$9,798	\$0	\$0	\$0	\$5,701	\$31,307	\$0	-\$2,290
Sanitation Fund 030	\$9,262,750	\$2,011,819	\$465,662	\$590,386	\$716,750	\$50,500	\$202,750	\$2,156,169	\$5,000	\$33,336	\$0	\$848,500	\$0	\$29,852	\$2,152,026	\$0	-\$112,067
Water Fund 031	\$18,606,504	\$2,536,815	\$507,136	\$679,316	\$854,600	\$778,740	\$179,405	\$1,224,974	\$102,000	\$45,246	\$0	\$9,242,203	\$0	\$38,371	\$2,414,698	\$3,000	-\$4,226,226
Water Pollution Control Fund 032	\$15,846,840	\$1,718,849	\$301,218	\$470,875	\$1,022,897	\$375,292	\$477,104	\$760,113	\$126,607	\$64,422	\$0	\$2,920,000	\$50	\$5,760,242	\$1,848,671	\$500	-\$3,900,086
Ambulance Fund 035	\$3,518,565	\$2,033,702	\$342,946	\$558,128	\$309,950	\$51,815	\$32,307	\$0	\$10,230	\$55,717	\$0	\$0	\$0	\$13,744	\$110,026	\$0	\$184,779
Water Capacity Fee Fund 037	\$608,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608,451	\$0	\$0	-\$72,353
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	\$1,318,821	\$484,702	\$96,015	\$115,226	\$142,246	\$150,525	\$202,420	\$0	\$0	\$17,400	\$0	\$23,600	\$0	\$2,388	\$84,299	\$0	\$88,031
Fleet Management Fund 051	\$1,899,067	\$666,304	\$187,727	\$199,426	\$671,600	\$133,400	\$13,300	\$0	\$0	\$11,700	\$0	\$0	\$0	\$3,283	\$12,327	\$0	-\$14,515
Utility Billing Fund 052	\$1,554,630	\$585,272	\$147,076	\$156,794	\$156,636	\$38,166	\$59,250	\$0	\$0	\$193,836	\$0	\$0	\$0	\$2,884	\$214,666	\$50	-\$10,659
Medical Insurance Fund 053	\$94,447	\$0	\$0	\$0	\$18,350	\$51,950	\$0	\$0	\$0	\$21,250	\$0	\$0	\$0	\$0	\$2,897	\$0	\$7
Public Works Admin. Fund 054	\$306,162	\$135,372	\$23,510	\$31,870	\$3,430	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$667	\$31,917	\$0	\$2,620
Fuel Internal Service Fund 055	\$1,113,190	\$0	\$0	\$0	\$998,302	\$1,200	\$525	\$2,000	\$0	\$0	\$0	\$48,000	\$0	\$38,931	\$24,232	\$0	\$6,091
Worker's Insurance Fund 056	\$1,241,278	\$0	\$0	\$0	\$100	\$170,000	\$0	\$0	\$0	\$1,052,706	\$0	\$0	\$0	\$0	\$18,472	\$0	-\$360,825
Education Benefits Fund 057	\$117,500	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$44,500
Govt Debt Service Fund 059	\$227,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$6,425	\$0	\$0
Enterprise Debt Service Fund 060	\$3,099,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012,714	\$0	\$86,675	\$0	-\$67,630
Water Debt Service Fund 061	\$640,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,421	\$0	\$0	\$618,451	\$0	\$2,421	\$0	-\$26,140
Federal Aid Construction Fund 070	\$353,054	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,389	\$0	\$0	\$23,165	\$0	\$239,627
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	\$500,000	\$0	\$0	\$0	\$0	\$0	\$5,598,000	\$0	\$0	\$0	\$0	\$2,951
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	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	-\$33
Building Renovation Fund 076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,880
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	-\$34,000
Entitlement Grant Fund 081	\$1,530,642	\$251,800	\$20,574	\$48,585	\$53,025	\$905,388	\$35,350	\$0	\$32,000	\$11,683	\$172,098	\$0	\$0	\$0	\$139	\$0	-\$8,202
Police Grants Fund 088	\$54,438	\$0	\$0	\$0	\$53,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$999	\$0	\$548
Police Retirement Trust Fund 951	\$769,433	\$0	\$0	\$724,500	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,393	\$0	-\$514,433
Retirement Payout Trust Fund 952	\$558,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558,729	\$0	\$0	-\$345,584
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	\$80,409	\$0	\$0	\$0	\$200	\$30,132	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$77	\$0	-\$45,374
Zoo Animal/Education Trust 957	\$20,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,816	\$0	\$0	\$76	\$0	-\$17,392
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
Facade 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	\$115,833	\$0	\$0	\$0	\$0	\$114,656	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$177	\$0	-\$100,833
GRAND TOTALS	\$131,908,425	\$37,129,394	\$7,230,787	\$9,924,488	\$7,923,803	\$5,691,091	\$2,148,510	\$5,341,068	\$506,502	\$3,239,074	\$582,360	\$25,554,297	\$4,056,626	\$8,394,506	\$12,618,224	#####	-\$9,266,473

Expenses: General Fund Comparisons FY20 to FY21

	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.
General Fund Total Comparison																
FY20 General Fund Total	\$37,111,433	\$18,835,793	\$4,278,409	\$5,066,361	\$1,219,809	\$1,359,872	\$371,582	\$284,389	\$106,648	\$607,450	\$0	\$330,589	\$203,942	\$636,571	\$3,451,673	\$358,345
FY21 General Fund Total	\$36,867,781	\$19,726,284	\$3,978,742	\$4,627,471	\$1,198,075	\$1,209,561	\$401,585	\$282,610	\$104,793	\$554,510	\$0	\$314,816	\$203,942	\$645,726	\$3,261,321	\$358,345
\$ Difference	-\$243,652	\$890,491	-\$299,667	-\$438,890	-\$21,734	-\$150,311	\$30,003	-\$1,779	-\$1,855	-\$52,940	\$0	-\$15,773	\$0	\$9,155	-\$190,352	\$0
	-0.66%	4.73%	-7.00%	-8.66%	-1.78%	-11.05%	8.07%	-0.63%	-1.74%	-8.72%	N/A	-4.77%	0.00%	1.44%	-5.51%	0.00%
Comparisons By Department																
FY20 Mayor/Council Dept.	\$1,038,064	\$429,165	\$162,893	\$115,032	\$9,515	\$120,220	\$940	\$0	\$0	\$83,700	\$0	\$0	\$0	\$4,027	\$112,572	\$0
FY21 Mayor/Council Dept.	\$914,300	\$465,161	\$117,867	\$115,569	\$7,710	\$26,660	\$1,000	\$0	\$0	\$67,670	\$0	\$0	\$0	\$2,178	\$110,485	\$0
\$ Difference	-\$123,764	\$35,996	-\$45,026	\$537	-\$1,805	-\$93,560	\$60	\$0	\$0	-\$16,030	\$0	\$0	\$0	-\$1,849	-\$2,087	\$0
% Difference	-11.92%	8.39%	-27.64%	0.47%	-18.97%	-77.82%	6.38%	N/A	N/A	-19.15%	N/A	N/A	N/A	-45.92%	-1.85%	N/A
FY20 Finance Dept.	\$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
FY21 Finance Dept.	\$998,324	\$545,040	\$74,886	\$117,036	\$27,436	\$105,699	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,456	\$73,763	\$0
\$ Difference	-\$66,572	-\$1,051	-\$47,906	-\$2,428	\$0	-\$10,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6	-\$4,931	\$0
% Difference	-6.25%	-0.19%	-39.01%	-2.03%	0.00%	-8.84%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	-0.24%	-6.27%	N/A
FY20 City Hall Dept.	\$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
FY21 City Hall Dept.	\$503,866	\$166,217	\$32,475	\$48,059	\$36,891	\$4,824	\$99,493	\$83,876	\$0	\$640	\$0	\$0	\$0	\$801	\$30,590	\$0
\$ Difference	-\$2,521	\$7,105	-\$9,413	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35	-\$952	\$0
% Difference	-0.50%	4.47%	-22.47%	1.49%	0.00%	0.00%	0.00%	0.00%	N/A	0.00%	N/A	N/A	N/A	4.57%	-3.02%	N/A
FY20 Building Dept.	\$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
FY21 Building Dept.	\$744,122	\$414,539	\$84,784	\$89,506	\$6,050	\$7,680	\$7,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,868	\$117,191	\$700
\$ Difference	\$44,044	\$39,784	-\$13,231	\$1,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$15,989	\$0
% Difference	6.29%	10.62%	-13.50%	1.60%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	5.18%	15.80%	N/A
FY20 Planning & Develop Sv	\$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
FY21 Planning & Develop Sv	\$861,165	\$506,042	\$88,372	\$108,848	\$9,036	\$10,950	\$5,940	\$0	\$0	\$20,726	\$0	\$0	\$0	\$2,262	\$108,989	\$0
\$ Difference	-\$24,538	-\$3,129	-\$13,102	-\$1,656	\$0	\$0	\$0	\$0	\$0	-\$2,500	\$0	\$0	\$0	\$306	-\$4,457	\$0
% Difference	-2.77%	-0.61%	-12.91%	-1.50%	0.00%	0.00%	0.00%	N/A	N/A	-10.76%	N/A	N/A	N/A	15.64%	-3.93%	N/A
FY20 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
FY21 Public Engineering	\$1,130,738	\$647,445	\$116,877	\$156,405	\$31,200	\$26,100	\$5,100	\$0	\$0	\$22,806	\$0	\$0	\$0	\$14,190	\$110,615	\$0
\$ Difference	-\$46,011	-\$18,657	-\$26,560	-\$4,825	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,908	-\$2,877	\$0
% Difference	-3.91%	-2.80%	-18.52%	-2.99%	0.00%	0.00%	24.39%	N/A	N/A	0.00%	N/A	N/A	N/A	71.34%	-2.53%	N/A
FY20 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
FY21 Graphic Info Sys	\$161,500	\$62,555	\$0	\$15,583	\$17,650	\$26,270	\$23,050	\$0	\$0	\$2,350	\$0	\$0	\$0	\$308	\$13,734	\$0
\$ Difference	\$4,063	\$3,131	\$0	\$578	\$0	\$50	\$750	\$0	\$0	-\$800	\$0	\$0	\$0	\$15	\$339	\$0
% Difference	2.58%	5.27%	#DIV/0!	3.85%	0.00%	0.19%	3.36%	N/A	N/A	-25.40%	N/A	N/A	N/A	5.12%	2.53%	N/A
FY20 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
FY21 Human Resources	\$565,448	\$357,472	\$64,148	\$13,376	\$6,115	\$50,685	\$3,500	\$0	\$0	\$7,080	\$0	\$0	\$0	\$1,761	\$61,311	\$0
\$ Difference	-\$59,753	\$10,018	-\$14,484	-\$67,695	\$500	-\$6,546	\$1,496	\$0	\$0	\$550	\$0	\$0	\$0	\$20	\$16,388	\$0
% Difference	-9.56%	2.88%	-18.42%	-83.50%	8.90%	-11.44%	74.65%	N/A	N/A	8.42%	N/A	N/A	N/A	1.15%	36.48%	N/A

Expenses: General Fund Department Comparisons FY20 to FY21 (continued)

	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.
FY20 Non-departmental	\$1,208,510	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$113,200	\$0	\$46,000	\$0	\$508,529	\$5,692	\$356,245
FY21 Non-departmental	\$1,256,251	\$0	\$0	\$0	\$1,250	\$225,570	\$2,024	\$0	\$0	\$111,950	\$0	\$46,000	\$0	\$508,529	\$4,683	\$356,245
\$ Difference	\$47,741	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	-\$1,250	\$0	\$0	\$0	\$0	-\$1,009	\$0
% Difference	3.95%	N/A	N/A	N/A	0.00%	28.48%	0.00%	N/A	N/A	-1.10%	N/A	0.00%	N/A	0.00%	-17.73%	N/A
FY20 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
FY21 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$205,067	-\$79,094	-\$19,641	-\$18,461	-\$20,000	-\$35,000	\$0	\$0	\$0	-\$32,871	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-73.22%	-100.00%	-100.00%	-100.00%	N/A	-31.82%	N/A	N/A	N/A	-100.00%	N/A	N/A	N/A	N/A	N/A	N/A
FY20 Legal Dept.	\$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
FY21 Legal Dept.	\$864,765	\$469,316	\$99,169	\$111,467	\$6,720	\$98,390	\$2,445	\$0	\$0	\$7,160	\$0	\$0	\$0	\$2,312	\$67,786	\$0
\$ Difference	-\$12,578	\$21,578	-\$10,157	\$3,652	\$0	-\$21,286	\$0	\$0	\$0	-\$1,695	\$0	\$0	\$0	\$106	-\$4,776	\$0
% Difference	-1.43%	4.82%	-9.29%	3.39%	0.00%	-17.79%	0.00%	N/A	N/A	-19.14%	N/A	N/A	N/A	4.81%	-6.58%	N/A
FY20 Police Dept.	\$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
FY21 Police Dept.	\$16,028,890	\$9,175,498	\$1,766,054	\$2,130,520	\$437,800	\$284,905	\$165,500	\$2,500	\$24,220	\$192,850	\$0	\$266,000	\$0	\$66,722	\$1,516,321	\$0
\$ Difference	-\$207,987	\$243,877	-\$176,027	-\$196,204	-\$5,450	-\$33,569	\$30,900	\$0	-\$5,000	\$4,500	\$0	\$4,227	\$0	\$3,122	-\$78,363	\$0
% Difference	-1.28%	2.73%	-9.06%	-8.43%	-1.23%	-10.54%	22.96%	0.00%	-17.11%	2.39%	N/A	1.61%	N/A	4.91%	-4.91%	N/A
FY20 Fire Dept.	\$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
FY21 Fire Dept.	\$8,995,815	\$5,136,069	\$1,231,321	\$1,238,376	\$302,037	\$149,988	\$72,388	\$40,470	\$8,945	\$71,361	\$0	\$2,816	\$203,942	\$33,624	\$504,378	\$100
\$ Difference	\$292,509	\$478,476	\$86,320	-\$182,660	\$4,500	\$610	-\$4,000	-\$1,750	\$3,145	-\$2,505	\$0	\$0	\$0	\$515	-\$90,142	\$0
% Difference	3.36%	10.27%	7.54%	-12.85%	1.51%	0.41%	-5.24%	-4.14%	54.22%	-3.39%	N/A	0.00%	0.00%	1.56%	-15.16%	0.00%
FY20 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
FY21 Animal Control	\$1,258,693	\$630,537	\$130,616	\$165,204	\$107,475	\$70,970	\$5,285	\$47,464	\$216	\$9,014	\$0	\$0	\$0	\$3,112	\$88,800	\$0
\$ Difference	\$59,372	\$63,700	-\$9,319	\$11,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$544	-\$7,551	\$0
% Difference	4.95%	11.24%	-6.66%	7.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	N/A	N/A	N/A	21.18%	-7.84%	N/A
FY20 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
FY21 Parks Dept.	\$2,279,201	\$1,008,018	\$149,762	\$283,759	\$199,172	\$39,045	\$6,310	\$108,300	\$31,500	\$9,525	\$0	\$0	\$0	\$4,902	\$437,608	\$1,300
\$ Difference	\$62,231	\$81,798	\$9,711	\$15,005	\$611	-\$250	-\$3	-\$29	\$0	-\$329	\$0	-\$20,000	\$0	\$313	-\$24,596	\$0
% Difference	2.81%	8.83%	6.93%	5.58%	0.31%	-0.64%	-0.05%	-0.03%	0.00%	-3.34%	N/A	-100.00%	N/A	6.82%	-5.32%	0.00%
FY20 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
FY21 Parks/Rec. Admin	\$229,703	\$142,375	\$22,411	\$33,763	\$1,533	\$6,825	\$1,950	\$0	\$0	\$5,078	\$0	\$0	\$0	\$701	\$15,067	\$0
\$ Difference	-\$4,821	\$6,959	-\$10,832	\$1,155	-\$90	-\$510	-\$200	\$0	\$0	-\$10	\$0	\$0	\$0	\$34	-\$1,327	\$0
% Difference	-2.06%	5.14%	-32.58%	3.54%	-5.55%	-6.95%	-9.30%	N/A	N/A	-0.20%	N/A	N/A	N/A	5.10%	-8.09%	N/A

Expenses: Other Selected Fund Comparisons FY20 to FY21

	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.
FY20 Liability Fund	\$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
FY21 Liability Fund	\$1,302,033	\$164,926	\$20,311	\$34,080	\$3,589	\$49,580	\$0	\$0	\$0	\$923,158	\$0	\$0	\$0	\$40,684	\$65,705	\$0
\$ Difference	\$78,290	\$29,514	\$1,920	\$2,334	\$0	\$0	\$0	\$0	\$0	\$48,850	\$0	\$0	\$0	\$17	-\$4,345	\$0
% Difference	6.40%	21.80%	10.44%	7.35%	0.00%	0.00%	N/A	N/A	N/A	5.59%	N/A	N/A	N/A	0.04%	-6.20%	N/A
FY20 Street Fund	\$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
FY21 Street Fund	\$7,189,128	\$1,855,990	\$371,162	\$522,792	\$450,600	\$167,000	\$230,500	\$524,000	\$95,374	\$27,800	\$0	\$1,307,809	\$0	\$601,767	\$1,034,334	\$0
\$ Difference	\$104,349	\$21,957	-\$71,124	-\$9,089	-\$15,485	-\$80,320	\$25,196	-\$14,300	\$0	-\$2,750	\$0	\$87,659	\$0	\$250,030	-\$87,425	\$0
% Difference	1.47%	1.20%	-16.08%	-1.71%	-3.32%	-32.48%	12.27%	-2.66%	0.00%	-9.00%	N/A	7.18%	N/A	71.08%	22.29%	N/A
FY20 Recreation Fund	\$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
FY21 Recreation Fund	\$2,897,046	\$1,190,921	\$135,884	\$254,343	\$464,325	\$176,318	\$56,790	\$199,481	\$17,348	\$46,314	\$0	\$102,200	\$0	\$5,621	\$231,701	\$15,800
\$ Difference	-\$23,713	\$22,632	-\$36,215	-\$2,375	\$13,505	\$3,535	-\$10,200	-\$19,504	-\$2,000	-\$3,736	\$0	\$17,200	\$0	\$239	-\$7,794	\$1,000
% Difference	-0.81%	1.94%	-21.04%	-0.93%	3.00%	2.05%	-15.23%	-8.91%	-10.34%	-7.46%	N/A	20.24%	N/A	4.44%	-3.25%	6.76%
FY20 Cemetery Fund	\$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
FY21 Cemetery Fund	\$650,481	\$343,435	\$42,942	\$75,002	\$29,299	\$13,509	\$4,150	\$8,950	\$450	\$5,650	\$0	\$52,000	\$0	\$1,583	\$73,511	\$0
\$ Difference	\$72,381	\$42,169	-\$11,171	-\$3,831	-\$5,000	-\$2,316	-\$650	\$450	\$0	-\$2,450	\$0	\$52,000	\$0	\$228	\$2,952	\$0
% Difference	12.52%	14.00%	-20.64%	-4.86%	-14.58%	-14.64%	-13.54%	5.29%	0.00%	-30.25%	N/A	N/A	N/A	16.83%	4.18%	N/A
FY20 Airport Fund	\$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
FY21 Airport Fund	\$3,002,010	\$547,962	\$134,318	\$145,632	\$100,471	\$19,200	\$40,700	\$135,055	\$1,900	\$99,317	\$0	\$56,000	\$0	\$2,702	\$528,753	\$1,190,000
\$ Difference	\$1,167,356	\$48,211	\$14,016	\$11,334	\$5,000	-\$54,070	\$0	\$0	\$0	-\$4,000	\$0	-\$74,000	\$0	\$237	\$30,628	\$1,190,000
% Difference	63.63%	9.65%	11.65%	8.44%	5.24%	-73.80%	0.00%	0.00%	0.00%	-3.87%	N/A	N/A	N/A	9.61%	6.15%	N/A
FY20 Library Fund	\$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
FY21 Library Fund	\$1,894,340	\$985,769	\$195,020	\$245,391	\$200,079	\$11,814	\$52,418	\$26,816	\$0	\$14,407	\$0	\$0	\$0	\$4,840	\$157,786	\$0
\$ Difference	-\$47,209	\$28,590	-\$63,616	\$2,567	-\$8,000	\$0	\$0	\$0	\$0	-\$1,100	\$0	\$0	\$0	\$141	-\$5,791	\$0
% Difference	-2.43%	2.99%	-24.60%	1.06%	-3.84%	0.00%	0.00%	0.00%	N/A	-7.09%	N/A	N/A	N/A	3.00%	-3.54%	N/A
FY20 Transit Rural Fund	\$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
FY21 Transit Rural Fund	\$1,247,564	\$470,526	\$59,635	\$109,927	\$128,650	\$100,250	\$17,750	\$10,000	\$3,400	\$10,971	\$0	\$248,428	\$0	\$2,339	\$85,688	\$0
\$ Difference	\$0	\$46,409	-\$9,014	-\$6,316	\$0	-\$100	\$0	\$0	\$0	\$0	\$0	-\$26,423	\$0	\$232	-\$4,788	\$0
% Difference	0.00%	10.94%	-13.13%	-5.43%	0.00%	-0.10%	0.00%	0.00%	0.00%	0.00%	N/A	-9.61%	N/A	11.01%	-5.29%	N/A
FY20 Public Transit Fund	\$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
FY21 Public Transit Fund	\$3,025,233	\$1,276,787	\$181,559	\$300,415	\$315,868	\$38,150	\$42,000	\$10,400	\$7,400	\$20,282	\$0	\$738,500	\$0	\$26,001	\$67,871	\$0
\$ Difference	\$723,378	\$182,123	-\$26,991	-\$1,463	\$0	-\$870	\$0	\$0	\$0	-\$650	\$0	\$573,189	\$0	\$631	-\$2,591	\$0
% Difference	31.43%	16.64%	-12.94%	-0.48%	0.00%	-2.23%	0.00%	0.00%	0.00%	-3.11%	N/A	346.73%	N/A	2.49%	-3.68%	N/A
FY20 Science & Environmer	\$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
FY21 Science & Environmer	\$392,978	\$142,161	\$19,350	\$34,329	\$31,222	\$115,760	\$2,850	\$500	\$0	\$9,798	\$0	\$0	\$0	\$5,701	\$31,307	\$0
\$ Difference	\$1,174	\$4,023	-\$2,749	\$491	-\$12,500	\$19,500	-\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$19	-\$610	\$0
% Difference	0.30%	2.91%	-12.44%	1.45%	-28.59%	20.26%	-71.07%	0.00%	N/A	0.00%	N/A	N/A	N/A	0.00%	-1.91%	N/A

Expenses: Other Selected Fund Comparisons FY20 to FY21 (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.
FY20 Sanitation Fund	\$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
FY21 Sanitation Fund	\$9,262,750	\$2,011,819	\$465,662	\$590,386	\$716,750	\$50,500	\$202,750	\$2,156,169	\$5,000	\$33,336	\$0	\$848,500	\$0	\$29,852	\$2,152,026	\$0
\$ Difference	-\$593,568	\$5,545	-\$139,016	-\$9,943	-\$370,303	\$11,950	\$129,000	\$178,069	\$0	-\$13,545	\$0	-\$413,500	\$0	\$320	\$25,855	\$0
% Difference	-6.02%	0.28%	-22.99%	-1.66%	-34.06%	31.00%	174.92%	9.00%	0.00%	-28.89%	N/A	-32.77%	N/A	1.08%	1.22%	N/A
FY20 Water Fund	\$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
FY21 Water Fund	\$18,606,504	\$2,536,815	\$507,136	\$679,316	\$854,600	\$778,740	\$179,405	\$1,224,974	\$102,000	\$45,246	\$0	\$9,242,203	\$0	\$38,371	\$2,414,698	\$3,000
\$ Difference	\$220,519	\$89,952	-\$108,774	-\$943	\$36,825	\$82,500	\$52,309	\$34,786	-\$3,450	\$3,120	\$0	\$540,638	\$0	-\$618,021	\$111,577	\$0
% Difference	1.20%	3.68%	-17.66%	-0.14%	4.50%	11.85%	41.16%	2.92%	-3.27%	7.41%	N/A	6.21%	N/A	-94.15%	4.84%	0.00%
FY20 Water Pollution Cntl F	\$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
FY21 Water Pollution Cntl F	\$15,846,840	\$1,718,849	\$301,218	\$470,875	\$1,022,897	\$375,292	\$477,104	\$760,113	\$126,607	\$64,422	\$0	\$2,920,000	\$50	\$5,760,242	\$1,848,671	\$500
\$ Difference	\$1,258,081	\$77,718	-\$23,288	\$39,091	\$88,200	-\$165,000	\$159,000	\$0	\$2,500	\$12,000	\$0	\$1,085,000	\$0	-\$9,142	-\$7,998	\$0
% Difference	8.62%	4.74%	-7.18%	9.05%	9.44%	-30.54%	49.98%	0.00%	2.01%	22.89%	N/A	59.13%	0.00%	-0.16%	-0.43%	0.00%
FY20 Ambulance Fund	\$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
FY21 Ambulance Fund	\$3,518,565	\$2,033,702	\$342,946	\$558,128	\$309,950	\$51,815	\$32,307	\$0	\$10,230	\$55,717	\$0	\$0	\$0	\$13,744	\$110,026	\$0
\$ Difference	-\$122,790	-\$60,466	-\$14,515	-\$42,282	-\$741	\$4,539	-\$3,798	\$0	\$0	\$0	\$0	\$0	\$0	\$105	-\$5,632	\$0
% Difference	-3.37%	-2.89%	-4.06%	-7.04%	-0.24%	9.60%	-10.52%	N/A	0.00%	0.00%	N/A	N/A	N/A	0.77%	-4.87%	N/A
FY20 Information Systems I	\$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
FY21 Information Systems I	\$1,318,821	\$484,702	\$96,015	\$115,226	\$142,246	\$150,525	\$202,420	\$0	\$0	\$17,400	\$0	\$23,600	\$0	\$2,388	\$84,299	\$0
\$ Difference	-\$20,127	\$19,901	-\$14,373	\$3,686	-\$65,917	\$38,600	-\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$98	\$1,878	\$0
% Difference	-1.50%	4.28%	-13.02%	3.30%	-31.67%	34.49%	-1.94%	N/A	N/A	0.00%	N/A	0.00%	N/A	4.28%	2.28%	N/A
FY20 Fleet Management	\$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
FY21 Fleet Management	\$1,899,067	\$666,304	\$187,727	\$199,426	\$671,600	\$133,400	\$13,300	\$0	\$0	\$11,700	\$0	\$0	\$0	\$3,283	\$12,327	\$0
\$ Difference	-\$64,824	-\$32,318	-\$39,911	-\$3,944	-\$2,600	\$1,700	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$83	\$11,266	\$0
% Difference	-3.30%	-4.63%	-17.53%	-1.94%	-0.39%	1.29%	0.00%	N/A	N/A	8.33%	N/A	N/A	N/A	2.59%	1061.83%	N/A
FY20 Utility Billing Fund	\$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
FY21 Utility Billing Fund	\$1,554,630	\$585,272	\$147,076	\$156,794	\$156,636	\$38,166	\$59,250	\$0	\$0	\$193,836	\$0	\$0	\$0	\$2,884	\$214,666	\$50
\$ Difference	-\$18,852	\$25,281	-\$21,710	\$4,691	-\$36,100	-\$500	\$6,506	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$2,856	\$0
% Difference	-1.20%	4.51%	-12.86%	3.08%	-18.73%	-1.29%	12.34%	N/A	N/A	0.00%	N/A	N/A	N/A	4.49%	1.35%	0.00%
FY20 Public Works Fund	\$290,318	\$119,596	\$25,389	\$28,341	\$3,430	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$589	\$33,577	\$0
FY21 Public Works Fund	\$306,162	\$135,372	\$23,510	\$31,870	\$3,430	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$667	\$31,917	\$0
\$ Difference	\$15,844	\$15,776	-\$1,879	\$3,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78	-\$1,660	\$0
% Difference	5.46%	13.19%	-7.40%	12.45%	0.00%	0.00%	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	13.24%	-4.94%	N/A
FY20 CDBG Entitlement Fund	\$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
FY21 CDBG Entitlement Fund	\$1,530,642	\$251,800	\$20,574	\$48,585	\$53,025	\$905,388	\$35,350	\$0	\$32,000	\$11,683	\$172,098	\$0	\$0	\$0	\$139	\$0
\$ Difference	\$8,202	\$43,067	-\$30,102	-\$4,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	0.54%	20.63%	-59.40%	-8.83%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	0.00%	N/A
FY20 Police Grant Fund	\$54,986	\$0	\$0	\$0	\$53,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547	\$0
FY21 Police Grant Fund	\$54,438	\$0	\$0	\$0	\$53,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$999	\$0
\$ Difference	-\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$548	\$0
% Difference	-1.00%	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-35.42%	N/A
FY20 Zoo Animal Trust Fund	\$22,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,816	\$0	\$0	\$2,102	\$0
FY21 Zoo Animal Trust Fund	\$20,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,816	\$0	\$0	\$76	\$0
\$ Difference	-\$2,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,026	\$0
% Difference	-8.84%	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	-96.38%	N/A

Expenses: Other Selected Fund Comparisons FY20 to FY21 (continued)

Selected Funds	Total	Personnel	Benefits	Benefits	Supplies	Professional	Property	Property	Property	Purchased	Loans	Capital	Debt	Transfers	Interfund	Other
	Budget		Medical	Other		Services	Repair Services	Utilities	Services	Services		Outlay	Service		Charges	Misc.
FY20 Govt Debt Service Fun	\$228,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$7,229	\$0
FY21 Govt Debt Service Fun	\$227,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$6,425	\$0
\$ Difference	-\$804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$804	\$0
% Difference	-0.35%	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	-11.12%	N/A
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
FY21 WPC Debt Svc Fund	\$3,099,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012,714	\$0	\$86,675	\$0
\$ Difference	\$58,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300	\$0	\$56,804	\$0
% Difference	1.91%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.04%	N/A	190.16%	N/A
FY20 Water Debt Svc Fund	\$624,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618,329	\$0	\$6,281	\$0
FY21 Water Debt Svc Fund	\$640,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618,451	\$0	\$22,421	\$0
\$ Difference	\$16,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0	\$16,140	\$0
% Difference	2.60%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.02%	N/A	256.97%	N/A
FY20 Federal Aid Constructi	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,389	\$0	\$0	\$12,792	\$0
FY21 Federal Aid Constructi	\$353,054	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,389	\$0	\$0	\$23,165	\$0
\$ Difference	\$10,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,373	\$0
% Difference	3.03%	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	N/A	81.09%	N/A
FY20 Street Special Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY21 Street Special Project	\$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
FY20 Airport Construction	\$6,098,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,098,000	\$0	\$0	\$0	\$0
FY21 Airport Construction	\$6,098,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$5,598,000	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	-\$500,000	\$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	-8.20%	N/A	N/A	N/A	N/A
FY20 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0
FY21 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
FY20 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY21 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
FY20 Police Retirement	\$778,931	\$0	\$0	\$724,600	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,791	\$0
FY21 Police Retirement	\$769,433	\$0	\$0	\$724,500	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,393	\$0
\$ Difference	-\$9,498	\$0	\$0	-\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,398	\$0
% Difference	-1.22%	N/A	N/A	-0.01%	0.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-27.81%	N/A

General Fund	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Personnel (wages, all types)	\$18,835,793	\$19,726,284	\$890,491	4.73%
Benefits, Medical	\$4,278,409	\$3,978,742	(\$299,667)	-7.00%
Benefits, Other	\$5,066,361	\$4,627,471	(\$438,890)	-8.66%
Supplies	\$1,219,809	\$1,198,075	(\$21,734)	-1.78%
Professional Services	\$1,359,872	\$1,209,561	(\$150,311)	-11.05%
Repair Services	\$371,582	\$401,585	\$30,003	8.07%
Utilities	\$284,389	\$282,610	(\$1,779)	-0.63%
Property Services	\$106,648	\$104,793	(\$1,855)	-1.74%
Purchased Services	\$607,450	\$554,510	(\$52,940)	-8.72%
Loans	\$0	\$0	\$0	
Capital Outlay	\$330,589	\$314,816	(\$15,773)	-4.77%
Debt Service	\$203,942	\$203,942	\$0	0.00%
Transfers	\$636,571	\$645,726	\$9,155	1.44%
Interfund Charges	\$3,451,673	\$3,261,321	(\$190,352)	-5.51%
Other Miscellaneous	\$358,345	\$358,345	\$0	0.00%
Total	\$37,111,433	\$36,867,781	-\$243,652	-0.66%
General Fund	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Property Tax	\$22,323,243	\$22,125,057	(\$198,186)	-0.89%
Property Tax Interest & Other	\$243,292	\$243,292	\$0	0.00%
Other Tax	\$935,000	\$890,000	\$0	
License & Permits	\$980,601	\$933,130	(\$47,471)	-4.84%
Rentals & Leases	\$33,503	\$40,000	\$6,497	19.39%
Charges for Service	\$279,826	\$281,576	\$1,750	0.63%
Inter-Government	\$6,753,950	\$6,952,291	\$198,341	2.94%
Fines & Forefit	\$288,120	\$238,120	(\$50,000)	-17.35%
Interfund Revenues	\$4,270,702	\$3,942,771	(\$327,931)	-7.68%
Miscellaneous	\$420,710	\$712,318	\$291,608	69.31%
Other Financing Sources	\$582,486	\$509,224	(\$73,262)	-12.58%
Total	\$37,111,433	\$36,867,779	(\$243,654)	-0.66%
Use of Cash Reserves	\$0	\$0	\$0	
General Fund	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$28,180,563	\$28,332,497	\$151,934	0.54%
% of budget to labor	75.93%	76.85%		
Remainder (operating & capital)	\$8,930,870	\$8,535,284	-\$395,586	-4.43%

Use of cash reserves: The FY21 General Fund indicates a balanced budget with no planned use of reserves.

Tax Funds*	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Personnel (wages, all types)	\$23,731,723	\$24,823,766	\$1,092,043	4.60%
Benefits, Medical	\$5,344,236	\$4,878,379	(\$465,857)	-8.72%
Benefits, Other	\$6,342,661	\$5,896,230	(\$446,431)	-7.04%
Supplies	\$2,478,152	\$2,446,438	(\$31,714)	-1.28%
Professional Services	\$1,930,464	\$1,646,982	(\$283,482)	-14.68%
Repair Services	\$741,794	\$786,143	\$44,349	5.98%
Utilities	\$1,212,045	\$1,176,912	(\$35,133)	-2.90%
Property Services	\$223,720	\$219,865	(\$3,855)	-1.72%
Purchased Services	\$1,689,282	\$1,671,156	(\$18,126)	-1.07%
Loans	\$0	\$0	\$0	
Capital Outlay	\$2,835,739	\$2,902,825	\$67,086	2.37%
Debt Service	\$203,942	\$203,942	\$0	0.00%
Transfers	\$1,042,876	\$1,302,923	\$260,047	24.94%
Interfund Charges	\$5,615,238	\$5,353,111	(\$262,127)	-4.67%
Other Miscellaneous	\$373,145	\$1,564,145	\$1,191,000	319.18%
Total	\$53,765,017	\$54,872,817	\$1,107,800	2.06%

*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement

Tax Funds*	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Property Tax	\$30,957,488	\$31,482,872	\$525,384	1.70%
Property Tax Interest & Other	\$943,292	\$843,292	-\$100,000	-10.60%
Other Tax	\$935,000	\$890,000	-\$45,000	-4.81%
License & Permits	\$980,601	\$933,130	-\$47,471	-4.84%
Rentals & Leases	\$1,107,614	\$1,194,326	\$86,712	7.83%
Charges for Service	\$1,363,930	\$1,354,180	-\$9,750	-0.71%
Inter-Government	\$9,370,540	\$10,242,291	\$871,751	9.30%
Fines & Forefit	\$320,349	\$270,349	-\$50,000	-15.61%
Interfund Revenues	\$6,132,947	\$5,837,982	-\$294,965	-4.81%
Miscellaneous	\$731,743	\$1,027,351	\$295,608	40.40%
Other Financing Sources	\$679,513	\$660,044	-\$19,469	-2.87%
Total	\$53,523,017	\$54,735,817	\$1,212,800	2.27%

*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement

Use of Cash Reserves	\$242,000	\$137,000	-\$105,000	
Tax Funds*	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$35,418,620	\$35,598,375	\$179,755	0.51%
% of budget to labor	65.88%	64.87%		

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 FY21, the tax fund “family” is up \$1,107,800 (2.06%) vs. FY20.

Use of cash reserves. For FY21 the tax fund “family” indicates it will spend \$137,000 of reserves.

City-Wide	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Personnel (wages, all types)	\$35,628,821	\$37,137,875	\$1,509,054	4.24%
Benefits, Medical	\$8,128,966	\$7,230,787	-\$898,179	-11.05%
Benefits, Other	\$10,380,649	\$9,916,007	-\$464,642	-4.48%
Supplies	\$8,318,653	\$7,923,803	-\$394,850	-4.75%
Professional Services	\$5,496,254	\$5,691,091	\$194,837	3.54%
Repair Services	\$1,772,144	\$2,148,510	\$376,366	21.24%
Utilities	\$5,163,346	\$5,341,068	\$177,722	3.44%
Property Services	\$509,307	\$506,502	-\$2,805	-0.55%
Purchased Services	\$3,252,375	\$3,239,074	-\$13,301	-0.41%
Loans	\$582,360	\$582,360	\$0	0.00%
Capital Outlay	\$24,230,307	\$25,554,297	\$1,323,990	5.46%
Debt Service	\$4,055,204	\$4,056,626	\$1,422	0.04%
Transfers	\$8,013,511	\$8,394,506	\$380,995	4.75%
Interfund Charges	\$12,683,979	\$12,618,224	-\$65,755	-0.52%
Other Miscellaneous	\$376,695	\$1,567,695	\$1,191,000	316.17%
Total	\$128,592,571	\$131,908,425	\$3,315,854	2.58%
City Wide				
	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Property Tax	\$31,186,186	\$31,710,766	\$524,580	1.68%
Property Tax Interest & Other	\$943,292	\$843,292	-\$100,000	-10.60%
Other Tax	\$935,000	\$890,000	-\$45,000	-4.81%
License & Permits	\$996,601	\$949,130	-\$47,471	-4.76%
Rentals & Leases	\$1,581,282	\$1,678,060	\$96,778	6.12%
Charges for Service	\$36,714,145	\$38,881,331	\$2,167,186	5.90%
Inter-Government	\$22,504,745	\$24,351,020	\$1,846,275	8.20%
Fines & Forfeit	\$356,835	\$306,835	-\$50,000	-14.01%
Interfund Revenues	\$12,683,979	\$12,322,433	-\$361,546	-2.85%
Miscellaneous	\$1,558,305	\$1,782,706	\$224,401	14.40%
Other Financing Sources	\$8,655,322	\$8,926,379	\$271,057	3.13%
Total	\$118,115,692	\$122,641,952	\$4,526,260	3.83%
City Wide				
	Budgeted FY20	Budgeted FY21	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$54,138,436	\$54,284,669	\$146,233	0.27%
% of budget to labor	42.10%	41.15%		
Remainder (operating & capital)	\$74,454,135	\$77,623,756	\$3,169,621	4.26%

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 FY21 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.