

FY2016 Budget Digest



This document provides detailed information on the adopted FY2016 budget for the City of Pocatello. Fiscal Year 2016 (FY2016) begins on October 1, 2015 thru September 30, 2016.

The “**Service Level Reports**” briefings available on-line by department provide additional information and analysis that was used to build the FY16 proposed budget. Departments briefed their FY14 results and performance statistics that helped guide resources in the FY16 plan. The link to the report is <https://www.pocatello.us/finance/documents/fy16/FY2014>

From the Finance Department webpage, click “FY2014 SERVICE LEVEL REPORTS”

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Discussion & Analysis

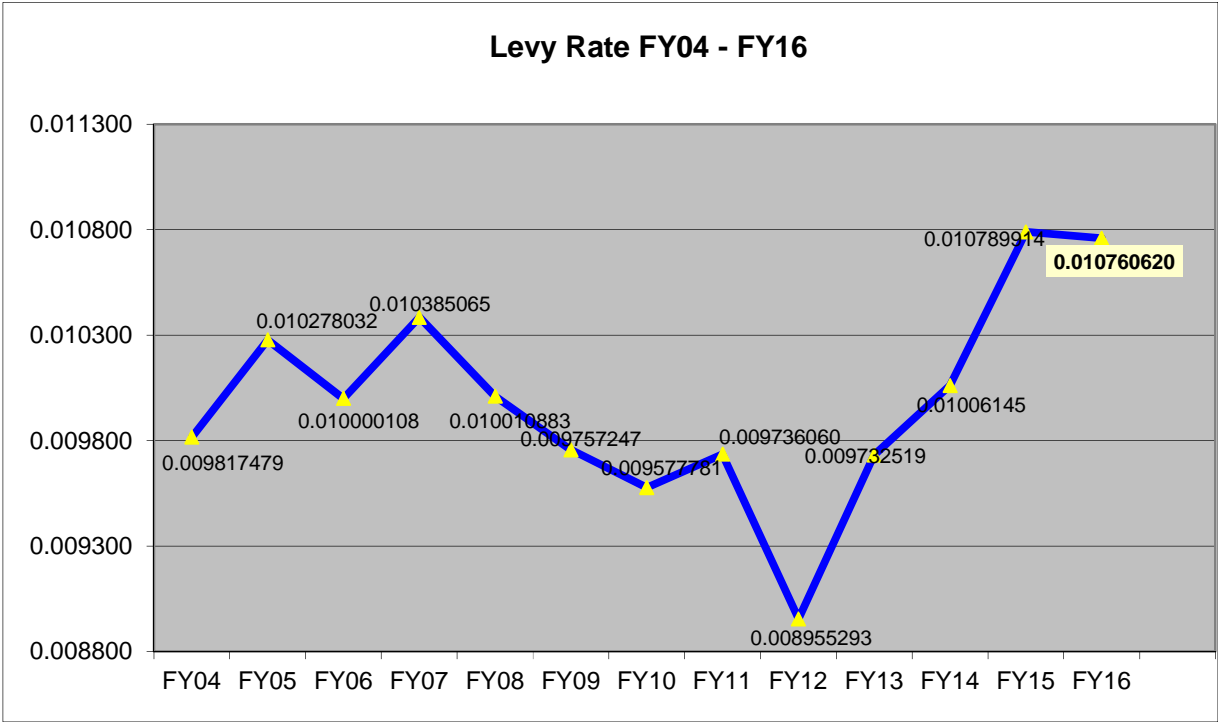
1. Property Taxes. The FY16 draft projects a slight increase in the city levy rate. Preliminary valuation reports from the county assessor suggest that the taxable valuation will grow only modestly -.27%. Additionally, the City forecasted growth in State Highway User revenue as a result of recent legislation. The homeowner's exemption increased to \$89,580, up 6.74% from last year's \$83,920. This further reduced the taxable value of the City. At current estimates, the levy rate would be .010760620 (\$100,000 taxable value would pay \$1,076.06). Last year's levy was .010789914 (\$100,000 taxable value pays \$1,078.99). Recent city levy rates expressed for \$100,000 taxable value are:

FY2009	\$975.72
FY2010	\$957.78
FY2011	\$973.61
FY2012	\$895.53
FY2013	\$973.25
FY2014	\$1,006.15
FY2015	\$1,078.99
FY2016	\$1,076.06

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|---|
| <ul style="list-style-type: none"> • Predicted slightly higher levy vs. FY15 • Approximately 1.08% • Depends on actual valuation |
|---|

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.

	FY14	FY15	FY16 (estimated)
\$100,000 Taxable Value	\$ 1,006.15	\$ 1,078.99	\$ 1,076.06
\$167,840 residence (maximum value to take full advantage of current homeowner exemption)	\$ 873.74	\$ 905.49	\$ 842.13
Homeowner's Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$81,000	\$83,920	\$89,580



2. Non-property tax revenue. The FY16 budget illustrates the change in state highway user tax, due to a change in legislation, and other non-property tax revenue sources that assist tax supported services. Sales tax revenue has stabilized and is growing, but that recovery is still modest. Last year’s forecast was too aggressive so we have scaled back the estimated growth. Some items are up, some are down. The overall situation is slightly better than last year, but the City is still having to plan on FY16 revenue conservatively.

Item	2010 actual	2011 actual	2012 actual	2013 actual	2014 actual	Prior 12 mo (FY14/FY15)	FY15 Budget	FY16 Budget
Sales Tax	\$3,289,976.86	\$3,450,901.69	\$3,647,102.60	\$3,918,803.14	\$4,067,130.86	\$4,130,484.18	\$4,331,000	\$4,200,000
Highway User	\$1,854,864.16	\$1,837,340.21	\$1,814,926.46	\$1,802,459.49	\$1,804,708.00	\$1,816,916.20	\$1,800,000	\$2,300,000
Building Permits	\$354,361.77	\$652,305.71	\$380,613.68	\$456,143.86	\$422,899.29	\$511,565.09	\$503,425	\$504,000
Nat. Gas Franchise	\$454,213.51	\$434,121.88	\$365,459.08	\$366,141.54	\$385,107.79	\$358,609.82	\$383,404	\$375,000
Liquor Tax	\$543,390.00	\$553,787.00	\$587,180.00	\$600,015.00	\$576,433.00	\$581,785.00	\$600,000	\$587,000
Gen Fund Interest	\$39,428.96	\$40,495.52	\$18,115.31	\$25,596.19	\$165,925.40	\$139,498.25	\$125,000	\$166,000
Cable Franchise	\$370,264.47	\$351,450.14	\$338,061.70	\$289,730.63	\$292,102.00	\$279,602.00	\$295,000	\$270,000
Magistrate Court	\$253,737.70	\$263,160.15	\$288,769.24	\$249,337.86	\$274,701.97	\$298,889.25	\$245,000	\$270,000
Electric Franchise	\$367,605.09	\$349,763.13	\$351,957.97	\$402,479.19	\$430,716.75	\$426,460.73	\$430,257	\$430,000
Cemetery Charges	\$249,980.00	\$260,385.00	\$277,840.00	\$284,105.00	\$330,955.00	\$293,505.00	\$315,000	\$300,000
Total For FY	\$7,777,822.52	\$8,193,710.43	\$8,070,026.04	\$8,394,811.90	\$8,750,680.06	\$8,837,315.52	\$9,028,086	\$9,402,000

3. Labor Costs & Compensation. Being a service industry, labor is the single largest cost in the city, accounting for 39% of total city expense, including all associated benefits. In the general fund, labor accounts for 74% of the budgeted expense (the general fund includes most of the people in the city, including police & fire). The Consumer Price Index increased 1.66% from January 2014 to January 2015.

The City is proposing a 1.5% increase in wages to take effect 1 October, 2015. The recent history of city cost of living allowances (COLAs) is noted below:

Fiscal Year	Jan - Jan prior yr % Change in CPI	City COLAs
2006	2.97%	1.00%
2007	3.99%	3.50%
2008	2.08%	1.90%
2009	4.28%	1.00%
2010	0.03%	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%
Total	23.70%	15.03%

Medical benefits were another difficult area in building this budget. The City’s claim history impacted the rates and in addition the implementation of the federal Affordable Health Care Act. The City’s health insurance expense rose 20.7%. There were no changes to plan design. The City’s distribution share rate for insurance is 94% for 1 party, 92% for 2 party, and 90% for 3 party or greater. There was a 2% decrease in dental insurance and life insurance rates increased by 9%.

Retirement benefits recognized a decrease related to the FRF penalty for firefighters in the FY16 budget plan. 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 City realized relief from the penalty charge related to the additional rate attached to firefighters referred to as the FRF penalty. The rate decreased from 17.24% to 5%.

Additional labor requests were considered, but always a difficult issue. Management knows that the City continues to grow modestly at about ½ of 1% per year. But labor is the largest cost component and every position is scrutinized closely. After much discussion, the City did not elect to increase positions for fiscal year 2016.

4. Bonded Debt and capital planning. No new long-term debt is planned in the tax funds for FY16. The City sold \$23.4M in sewer bonds in FY15 to finance EPA-mandated improvements at the wastewater treatment plant. In prior years, the City had put aside modest amounts in a Building Renovation Fund (to pay for future major building maintenance and renovation); a Fire Apparatus Capital Savings Fund to save up for future fire apparatus; and a Street Capital Fund to save up for future street machinery. In FY16, the City will continue to put aside another \$35,000 for future building renovation. The FY16 plan does not provide for any further savings towards either Fire apparatus or future Street machinery.

5. Street Infrastructure. The Street Department is budgeted to maintain the street maintenance program. The base program of \$1 Million for road paving and sealing was approved. 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 large changes in material prices next season.

The city realized a slight increase in Highway User Fee revenues during fiscal year 2015. Then in spring of 2015, the state legislators passed new legislation increasing the Highway User Fee revenue by 7 cents per gallon. The state has not changed the highway user fee from the current 25 cents per gallon since 1996.

6. Emergency Services. The FY16 budget sustains existing operations.

7. Enterprise Funds (Utilities). Utility rates will have modest increases for fiscal year 2016 if the proposed rate increases are approved. These increases are in accordance with the rate study adopted in fiscal year 2014. During fiscal year 2015, the city obtained bond monies for the phosphorus upgrade construction project which is necessary to meet EPA mandated permit requirements, highlighted by a requirement to take more Phosphorus out of our discharge. The project is estimated to cost approximately \$23.4 million. The construction began in summer of 2015.

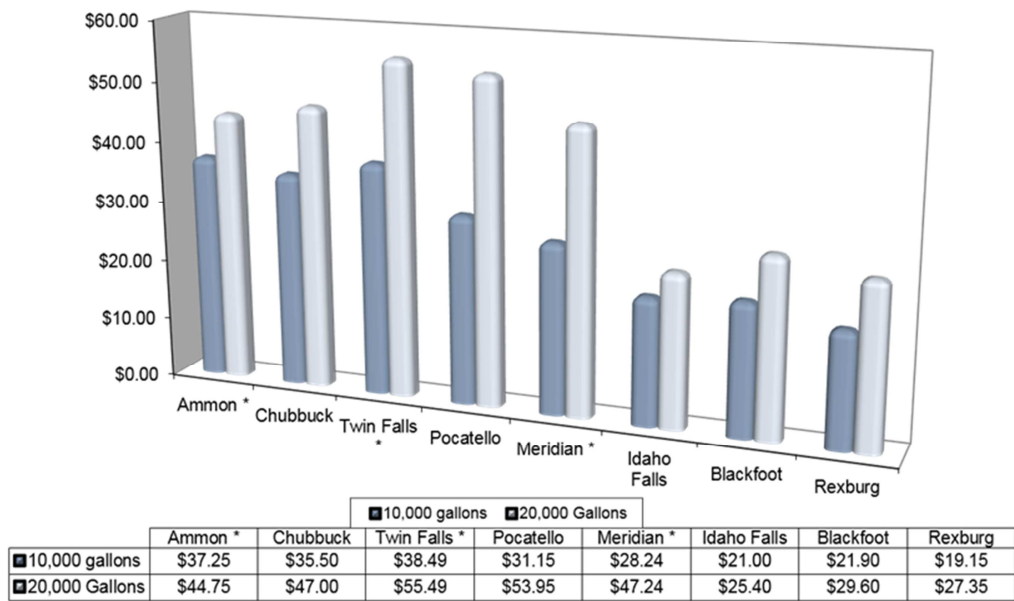
A typical residential customer uses 9,000 gallons of water per month (less in winter, more in summer, 9,000 gallons is the median) with a 3/4” connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY16 of proposed utility changes are illustrated below:

City of Pocatello, ID Utility rate comparison							
	FY14 (adopted 1 Oct 2013)	FY14 (reduced 19 Dec)	FY15	Proposed Rates for FY16*	FY16 - FY15 \$ difference	FY16 - FY15 % difference	
Sanitation 96 gallon service	\$16.02	\$15.87	\$16.40	\$16.94	\$0.54	3.29%	
Water 3/4" fixed line charge	\$8.75	\$7.94	\$8.35	\$8.75	\$0.40	4.79%	
Water 9,000 gallons	\$22.05	\$19.98	\$20.52	\$21.15	\$0.63	3.07%	
Sewer, residential service	\$25.85	\$21.83	\$28.20	\$29.00	\$0.80	2.84%	
Monthly Total	\$72.67	\$65.62	\$73.47		\$2.37	3.26%	
* The proposed changes to utility rates will be effective October 1, 2015 for Sanitation, Water, Water Pollution Control.							

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 impact 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 FY15 (FY16 comparison still to be determined as we and others adjust rates for the coming year):

Water:

Residential Water Rates FY15



8. Zoo entrance restrooms. The FY16 plan allocates another \$25,000 towards a new entrance at the zoo which will include appropriate restroom facilities.

9. FY16 budget overall.

Strengths of the budget plan include:

- Realistic revenue estimates.
- Continued application of the 2014 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.
- Sustains public safety operations.
- Realistic budget developed for the transit operations to keep services in line with approved City match.
- Slight increase to levy rate (under 1%)
- Wage COLA that is close to the inflation rate.

Shortcomings to bear in mind include:

- Continued medical insurance cost increases.
- No FY16 funding for fire equipment, police equipment, and street machinery.
- Use of one time money for operating expenses to provide opportunity to review services provided by the City for an overall budget restructure.
- Position freeze in Finance and the delay of capital expenditures for City Hall to facilitate a review of services provided in the City.

Detailed FY2016 Proposed Budget Tables

The following pages are excerpts from the FY16 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 \$26,495,490 in property taxes will be spent, how that compares to last year, how taxes compare FY04-FY15 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 39% 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 federal highway fund, transit fund and water utility.
- 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 66% of the General Fund. The General Fund accounts for the largest share of property tax dollars (78.3%).
- 7) **General Fund Comparisons FY15 to FY16.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY14 and provides a dollar and percentage difference.
- 8) **Other Selected Fund Comparisons FY15 to FY16.** This three page table provides similar comparisons for the other major funds of the city.
- 9) **General Fund, Tax Fund and City Wide Comparisons FY15 to FY16.** These three pages present comparisons in a vertical format and include a subset of the “tax funds”. These funds are supported mostly or in part by taxes and are of particular interest to most citizens.
- 10) **Budget Comparisons by Program Area.** This table groups operating funds in 7 “program areas” and makes comparisons. This analysis excludes construction, grant and bond activities, but offers a

useful view of ongoing program areas. It includes every activity analyzed in the prior year’s service level report.

Citizens may also want to refer to the “**Service Level Reports**”, available on-line. These briefing reports complimented the FY16 budget process, providing detailed analysis of inputs, outputs, efficiency, effectiveness and outcomes of every major city function. We analyzed results from the last completed fiscal year (FY2014) as part of the input to the FY2016 budget (with the FY2014 budget being currently executed).

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

- 1) **FY2016 Proposed Budget – Key Parameters** (this document)
- 2) **FY2014 Service Level Report** (discusses city services for the last completed year)
- 3) **Proposed Fee Changes FY2016 – detailed listing** (details fee changes for FY15)

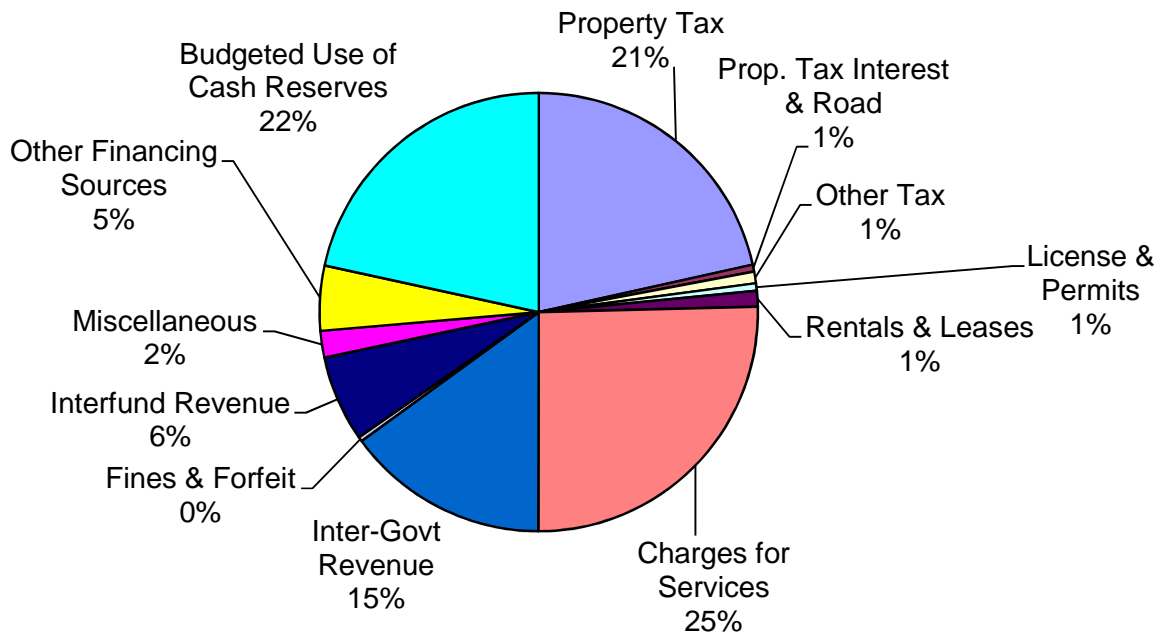
The proposed budget and proposed fee change documents are also available in hard copy at city hall (info desk, Mayor’s office and Finance Department).

FY 2016 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
September 18, 2015			(Under)	Notes
General Fund - 001	\$32,936,159	\$33,098,159	(\$162,000)	Recover reserves from delayed hirings
Liability Insurance Fund - 002	\$1,028,436	\$1,048,318	(\$19,882)	ICRMP discount could be \$25,000 not budgeted
Street Fund - 003	\$5,799,334	\$5,799,334	\$0	Tax
Recreation Fund - 004	\$1,842,210	\$1,842,210	\$0	Tax
Cemetery Fund - 005	\$317,382	\$503,757	(\$186,375)	Tax
Airport Fund - 006	\$1,267,541	\$1,298,036	(\$30,495)	Tax
Library Fund - 007	\$1,522,932	\$1,690,665	(\$167,733)	Tax
Transit Rural Fund - 008	\$1,109,993	\$1,109,993	\$0	Grant
Transit Urban Fund - 009	\$1,930,065	\$1,930,065	\$0	Grant and City Match
Video Services Fund - 012	\$305,754	\$355,754	(\$50,000)	Tax
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,643	(\$10,643)	Arts Council approved reserves
Emergency Repair Fund - 016	\$100,000	\$99,313	\$687	
Stormwater Env Science Fund - 017	\$393,779	\$389,289	\$4,490	
Sanitation Fund - 030	\$7,307,473	\$7,356,959	(\$49,486)	Authorizing reserves
Water Fund - 031	\$11,429,566	\$12,318,404	(\$888,838)	Authorizing reserves
Water Pollution Control Fund - 032	\$10,321,338	\$10,372,430	(\$51,092)	Authorizing reserves
Ambulance District Fund - 035	\$3,197,682	\$3,197,682	\$0	
Water Capacity Fee Fund - 037	\$133,076	\$0	\$133,076	
WPC Capacity Fee Fund - 038	\$191,749	\$0	\$191,749	
Information Systems Fund - 050	\$960,849	\$1,029,943	(\$69,094)	Authorizing reserves
Utility Billing Fund - 052	\$1,183,463	\$1,183,463	\$0	Authorizing reserves
Medical Insurance Fund - 053	\$90,880	\$89,695	\$1,185	
Public Works Fund - 054	\$223,604	\$223,604	\$0	Authorizing reserves
Fuel Internal Service Fund - 055	\$1,192,161	\$1,206,885	(\$14,724)	Authorizing reserves
Worker's Insurance Fund - 056	\$694,136	\$1,202,091	(\$507,955)	spend reserves if needed for claims
Govt Debt Service Fund - 059	\$221,240	\$221,240	\$0	Tax
WPC Debt Svc Fund - 060	\$3,100,780	\$3,100,780	\$0	
Water Debt Service Fund - 061	\$727,645	\$727,645	\$0	
Federal Aid Projects Fund - 070	\$793,876	\$808,846	(\$14,970)	carryover from fy15
Street Special Projects Fund - 071	\$0	\$0	\$0	
Airport Construction Fund - 072	\$5,225,375	\$5,450,000	(\$224,625)	Will reduce magnitude of project
Water Construction Fund - 073	\$0	\$1,260,000	(\$1,260,000)	bond monies in reserves
WPC Construction Fund - 074	\$0	\$23,400,656	(\$23,400,656)	bond monies in reserves

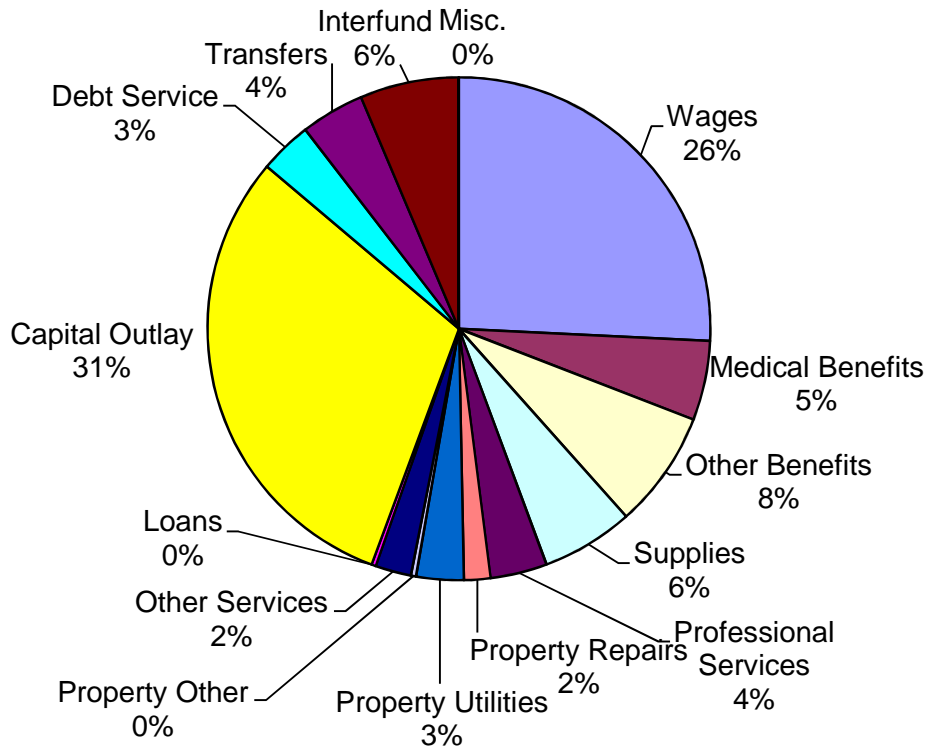
Fire Apparatus Capital Fund - 075	\$0	\$0	\$0		49,581.00
Building Renovation Fund - 076	\$35,880	\$0	\$35,880		151,463.00
Street Equipment Capital Fund - 077	\$0	\$0	\$0		0.00
Other Activity Capital Fund - 078	\$12,500	\$0	\$12,500		52,984.03
Animal Shelter Building Fund - 079	\$0	\$0	\$0		302,047.62
CDBG Entitlement Grant Fund - 081	\$858,518	\$858,518	\$0		(60,171.27)
Police Grants Fund - 088	\$36,819	\$36,819	\$0		44,752.51
Police Retirement Trust Fund - 951	\$395,521	\$846,059	(\$450,538)	Authorizing reserves	7,174,048.31
Retirement Payout Fund - 952	\$192,408	\$168,024	\$24,384		426,084.97
Airport Bond Trust Fund - 953	\$54	\$0	\$54		16,607.82
EIDC Revolving Loan Fund - 954	\$213,074	\$213,074	\$0		68,360.41
CDR Loan Trust Fund - 955	\$34,328	\$131,183	(\$96,855)	Authorizing reserves	188,440.31
Zoo Animal Trust Fund - 957	\$109,800	\$173,354	(\$63,554)	Authorizing reserves	129,371.46
Water Acquisition Trust Fund - 958	\$0	\$0	\$0		116,239.21
Sidewalk Loan Trust - 959	\$0	\$12,645	(\$12,645)	Authorizing reserves	12,644.54
Standrod Trust Fund - 960	\$0	\$0	\$0		74,469.21
Façade Loan Trust - 962	\$42,303	\$73,999	(\$31,696)	Authorizing reserves	74,469.21
Parks & Rec Develop Trust - 963	\$0	\$3,300	(\$3,300)	Authorizing reserves	4,708.43
Property Abatement Fund - 964	\$8,000	\$70,790	(\$62,790)	Authorizing reserves	62,876.13
Total Revenues & Expenditures	\$97,587,683	\$125,013,624	(\$27,425,941)		27,725,092.14
Less Transfers	\$13,007,650	\$13,007,650			
Totals less transfers	\$84,580,033	\$112,005,974			

Comparisons:	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Expense Less Transfers:	\$78,502,742	\$89,354,145	\$82,376,638	\$87,574,042	\$86,835,501	\$92,512,025	\$92,421,590	\$112,005,974
% Change vs Previous FY:	4.52%	13.82%	-7.81%	6.31%	-0.84%	5.64%	-10%	21.07%

City-Wide Revenues By Source



City-Wide Expense By Function



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

September 18, 2015	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	\$32,936,159	\$22,136,863	\$243,292	\$375,000	\$683,977	\$31,020	\$256,757	\$5,537,527	\$363,420	\$2,124,556	\$638,380	\$545,367	\$162,000
Liability Insurance Fund 002	\$1,028,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$2,000	\$0	\$19,882
Street Fund 003	\$5,799,334	\$1,345,273	\$390,174	\$430,000	\$0	\$0	\$0	\$2,300,000	\$0	\$990,699	\$36,302	\$306,886	\$0
Recreation Fund 004	\$1,842,210	\$635,452	\$0	\$0	\$0	\$471,816	\$529,878	\$0	\$0	\$0	\$205,064	\$0	\$0
Cemetery Fund 005	\$317,382	\$17,382	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$186,375
Airport Fund 006	\$1,267,541	\$652,857	\$0	\$0	\$0	\$531,343	\$77,796	\$0	\$0	\$0	\$5,545	\$0	\$30,495
Library Fund 007	\$1,522,932	\$1,486,423	\$0	\$0	\$0	\$0	\$0	\$0	\$32,229	\$0	\$4,280	\$0	\$167,733
Transit Rural Fund 008	\$1,109,993	\$0	\$0	\$0	\$0	\$0	\$395,250	\$679,743	\$0	\$0	\$35,000	\$0	\$0
Transit Urban Fund 009	\$1,930,065	\$0	\$0	\$0	\$0	\$0	\$341,900	\$930,659	\$0	\$22,860	\$51,000	\$583,646	\$0
Video Services Fund 012	\$305,754	\$0	\$0	\$270,000	\$0	\$0	\$9,000	\$0	\$0	\$0	\$1,200	\$25,554	\$50,000
Business Improvement District 013	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Chief Theater Fund 014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,643
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	(\$687)
Stormwater Env Sciences Fund 017	\$393,779	\$0	\$0	\$0	\$0	\$0	\$0	\$68,000	\$0	\$325,779	\$0	\$0	(\$4,490)
Sanitation Fund 030	\$7,307,473	\$0	\$0	\$0	\$0	\$278,200	\$7,018,502	\$0	\$0	\$0	\$2,750	\$8,021	\$49,486
Water Fund 031	\$11,429,566	\$0	\$0	\$0	\$0	\$2,400	\$11,381,166	\$0	\$0	\$0	\$31,000	\$15,000	\$888,838
Water Pollution Control Fund 032	\$10,321,338	\$0	\$0	\$0	\$0	\$100,000	\$10,147,511	\$0	\$0	\$0	\$48,000	\$25,827	\$51,092
Ambulance Fund 035	\$3,197,682	\$0	\$0	\$0	\$0	\$0	\$0	\$3,197,682	\$0	\$0	\$0	\$0	\$0
Water Capacity Fee Fund 037	\$133,076	\$0	\$0	\$0	\$0	\$0	\$133,076	\$0	\$0	\$0	\$0	\$0	(\$133,076)
WPC Capacity Fee Fund 038	\$191,749	\$0	\$0	\$0	\$0	\$0	\$191,749	\$0	\$0	\$0	\$0	\$0	(\$191,749)
Information Systems Fund 050	\$960,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960,849	\$0	\$0	\$69,094
Utility Billing Fund 052	\$1,183,463	\$0	\$0	\$0	\$0	\$0	\$192,167	\$0	\$0	\$991,066	\$230	\$0	\$0
Medical Insurance Fund 053	\$90,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,880	\$0	\$0	(\$1,185)
Public Works Admin. Fund 054	\$223,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223,604	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$1,192,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,192,161	\$0	\$0	\$14,724
Worker's Insurance Fund 056	\$694,136	\$0	\$0	\$0	\$0	\$0	\$694,136	\$0	\$0	\$0	\$0	\$0	\$507,955
Govt Debt Service Fund 059	\$221,240	\$221,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Debt Service Fund 060	\$3,100,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100,780	\$0
Water Debt Service Fund 061	\$727,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,645	\$0
Federal Aid Construction Fund 070	\$793,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,500	\$93,376	\$14,970
Street Construction Fund 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$5,225,375	\$0	\$0	\$0	\$0	\$0	\$91,000	\$5,134,375	\$0	\$0	\$0	\$0	\$224,625
Water Costruction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400,656
Fire Apparatus Capital Fund 075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Renovation Fund 076	\$35,880	\$0	\$0	\$0	\$0	\$35,880	\$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
Capital Acquisition Fund 078	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500	(\$12,500)
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$858,518	\$0	\$0	\$0	\$0	\$0	\$0	\$839,396	\$0	\$0	\$0	\$19,122	\$0
Police Grants Fund 088	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$16,819	\$20,000	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$395,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395,521	\$0	\$450,538
Retirement Payout Trust Fund 952	\$192,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,408	(\$24,384)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$213,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$177,924	\$0
CDR Loan Trust Fund 955	\$34,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,328	\$0	\$96,855
Zoo Animal/Education Trust Fund 957	\$109,800	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$74,800	\$0	\$63,554
Water Acquisition Trust 958	\$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	\$12,645
Standrod Trust Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$42,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,303	\$0	\$31,696
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300
Property Abatement Fund 964	\$8,000	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,790
GRAND TOTALS	\$97,587,683	\$26,495,490	\$633,466	\$1,075,000	\$691,977	\$1,450,659	\$31,794,888	\$18,704,201	\$415,649	\$7,948,890	\$2,443,407	\$5,934,056	\$27,425,941

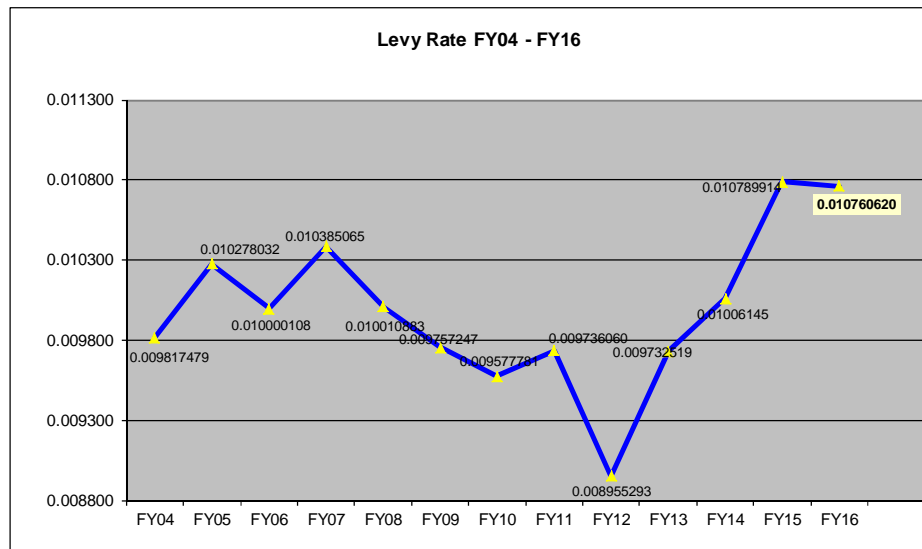
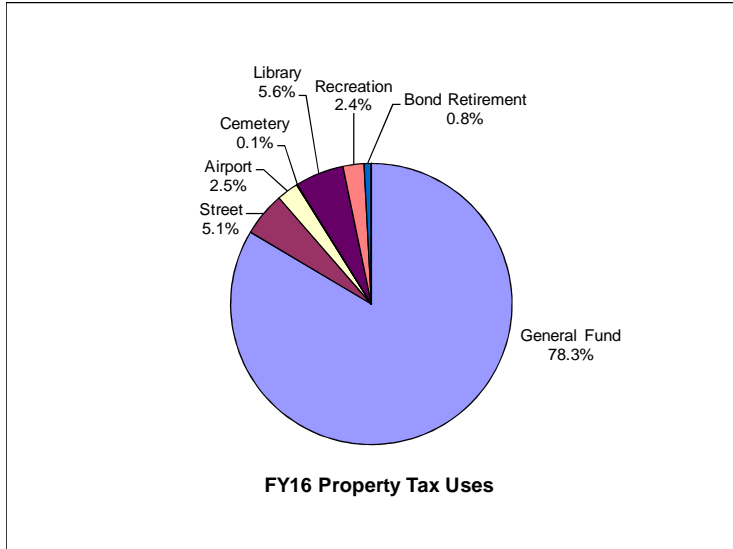
FY16 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Police Retirement	Estimated Valuation % Change:
FY15	\$26,769,193	\$22,276,056	\$1,278,093	\$606,054	\$158,649	\$1,591,717	\$636,896	\$221,728	\$0	-0.78%
FY16 Property Tax Summ:	\$26,495,490	\$22,136,863	\$1,345,273	\$652,857	\$17,382	\$1,486,423	\$635,452	\$221,240	\$0	
\$ change	-\$273,703	-\$139,193	\$67,180	\$46,803	-\$141,267	-\$105,294	-\$1,444	-\$488	\$0	
% change	-1.02%	-0.62%	5.26%	7.72%	-89.04%	-6.62%	-0.23%	-0.22%	N/A	
Projected Levy rate	0.010763979	0.008993256	0.000546527	0.000265228	0.000007062	0.000603870	0.000258157	0.000089880	0.000000000	
Statutory limit	N/A	0.009000000	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit	0.0008	
Difference										

Final Valuation: Base Value
 Bannock County: \$2,481,593,484 + \$20m-\$16.5 \$93,259,942
 Power County: \$2,395,126 \$5,528,884
 Total: \$2,487,488,610+\$3.5M w/increment \$2,589,777,436
 * Bond Retirement portion assessed against value including U/R increment

Property Tax History

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Valuation	\$1,526,079,257	1,567,189,776	1,663,138,687	1,695,155,488	\$1,909,894,806	\$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	\$2,461,495,993
\$ Levied	\$14,982,251	\$16,107,627	\$16,631,566	\$17,604,300	\$19,119,733	\$20,375,325	\$21,222,708	\$21,931,741	\$22,878,818	\$24,147,038	\$24,838,920	\$26,769,193	\$26,495,490
Levy Rate	0.009817479	0.010278032	0.010000108	0.010385065	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009732519	0.01006145	0.010789914	0.010760620
Rate Change	0.05%	4.69%	-2.70%	3.85%	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	8.68%	3.38%	7.24%	-0.27%

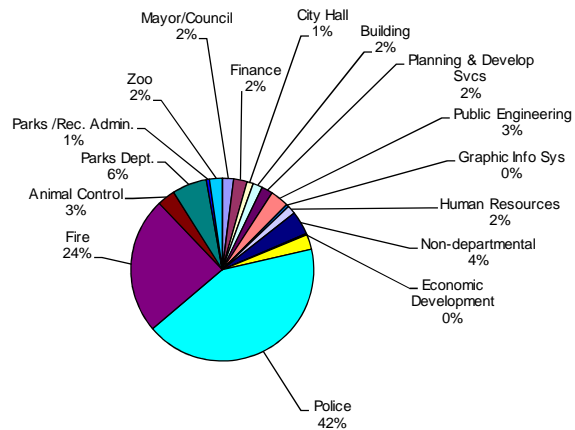


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016**

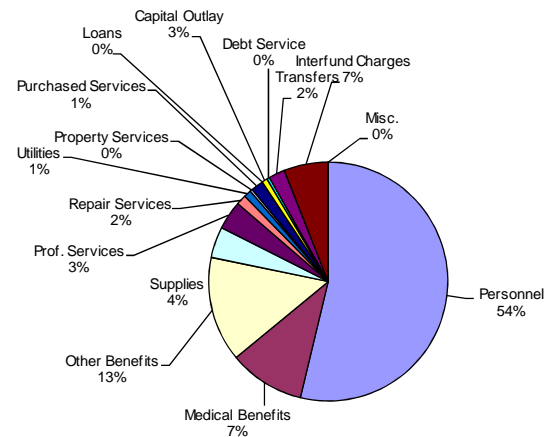
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$33,098,159	\$17,789,644	\$3,399,774	\$4,711,188	\$1,384,106	\$1,280,497	\$459,516	\$328,758	\$104,366	\$553,143	\$0	\$252,000	\$121,758	\$732,615	\$1,964,258	\$16,536	-\$162,000
Liability Insurance Fund 002	\$1,048,318	\$120,146	\$12,426	\$27,285	\$3,589	\$44,780	\$0	\$0	\$0	\$759,950	\$0	\$0	\$0	\$40,622	\$39,520	\$0	-\$19,882
Street Fund 003	\$5,799,334	\$1,616,654	\$397,373	\$456,516	\$658,953	\$81,720	\$331,150	\$481,200	\$38,585	\$35,304	\$0	\$1,103,000	\$85,521	\$101,356	\$412,002	\$0	\$0
Recreation Fund 004	\$1,842,210	\$665,232	\$81,488	\$130,085	\$359,899	\$137,930	\$50,300	\$195,085	\$20,870	\$36,934	\$0	\$64,000	\$0	\$3,274	\$94,713	\$2,400	\$0
Cemetery Fund 005	\$503,757	\$267,835	\$38,943	\$73,906	\$48,014	\$15,950	\$12,900	\$8,200	\$300	\$7,200	\$0	\$0	\$0	\$1,317	\$29,192	\$0	-\$186,375
Airport Fund 006	\$1,298,036	\$414,216	\$90,273	\$108,532	\$86,311	\$27,500	\$32,500	\$126,625	\$700	\$46,625	\$0	\$0	\$0	\$2,014	\$362,740	\$0	-\$30,495
Library Fund 007	\$1,690,665	\$866,885	\$195,453	\$219,914	\$196,459	\$21,814	\$53,268	\$31,936	\$0	\$15,517	\$0	\$0	\$0	\$4,401	\$85,018	\$0	-\$167,733
Transit Rural Fund 008	\$1,109,993	\$477,141	\$72,178	\$126,429	\$183,543	\$86,720	\$18,750	\$8,500	\$3,000	\$12,225	\$0	\$68,118	\$0	\$2,727	\$50,662	\$0	\$0
Transit Urban Fund 009	\$1,930,065	\$975,095	\$189,641	\$260,066	\$299,199	\$7,430	\$42,000	\$9,750	\$7,000	\$18,165	\$0	\$0	\$0	\$5,364	\$116,355	\$0	\$0
Video Services Fund 012	\$355,754	\$192,350	\$34,900	\$45,470	\$17,175	\$5,640	\$1,350	\$0	\$0	\$10,000	\$0	\$0	\$0	\$1,177	\$47,692	\$0	-\$50,000
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	\$99,313	\$0	\$0	\$0	\$0	\$0	\$98,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421	\$0	\$687
Stormwater Env Science Fund 017	\$389,289	\$180,068	\$18,471	\$32,745	\$7,474	\$110,860	\$12,600	\$1,500	\$0	\$9,950	\$0	\$0	\$0	\$876	\$14,745	\$0	\$4,490
Sanitation Fund 030	\$7,356,959	\$1,928,241	\$502,823	\$579,521	\$735,286	\$22,600	\$182,350	\$1,011,350	\$3,000	\$41,245	\$0	\$901,700	\$0	\$29,912	\$1,418,931	\$0	-\$49,486
Water Fund 031	\$12,318,404	\$2,296,762	\$558,118	\$617,883	\$839,536	\$870,800	\$226,490	\$1,011,525	\$107,550	\$43,540	\$0	\$3,488,000	\$0	\$759,397	\$1,495,803	\$3,000	-\$888,838
Water Pollution Control Fund 032	\$10,372,430	\$1,509,741	\$302,090	\$391,875	\$863,425	\$263,581	\$275,310	\$600,113	\$123,807	\$41,458	\$0	\$1,520,000	\$50	\$3,128,076	\$1,352,404	\$500	-\$51,092
Ambulance Fund 035	\$3,197,682	\$1,886,500	\$279,868	\$585,702	\$197,978	\$59,651	\$26,200	\$0	\$7,200	\$61,940	\$0	\$0	\$0	\$11,874	\$80,769	\$0	\$0
Water Capacity Fee Fund 037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,076
WPC Capacity Fee Fund 038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191,749
Information Systems Fund 050	\$1,029,943	\$356,399	\$65,796	\$84,021	\$146,261	\$83,450	\$142,300	\$0	\$0	\$10,375	\$0	\$25,000	\$0	\$2,092	\$114,249	\$0	-\$69,094
Utility Billing Fund 052	\$1,183,463	\$478,983	\$129,552	\$132,570	\$135,861	\$43,766	\$20,512	\$0	\$0	\$99,198	\$0	\$0	\$0	\$2,406	\$140,565	\$50	\$0
Medical Insurance Fund 053	\$89,695	\$0	\$0	\$0	\$19,625	\$52,315	\$0	\$0	\$0	\$8,815	\$0	\$0	\$0	\$0	\$8,940	\$0	\$1,185
Public Works Admin. Fund 054	\$223,604	\$95,079	\$14,428	\$21,695	\$3,456	\$67,025	\$0	\$0	\$0	\$5,802	\$0	\$0	\$0	\$443	\$15,676	\$0	\$0
Fuel Internal Service Fund 055	\$1,206,885	\$0	\$0	\$0	\$1,143,955	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$48,148	\$12,282	\$0	-\$14,724
Worker's Insurance Fund 056	\$1,202,091	\$0	\$0	\$0	\$100	\$156,000	\$0	\$0	\$0	\$1,040,000	\$0	\$0	\$0	\$0	\$5,991	\$0	-\$507,955
Govt Debt Service Fund 059	\$221,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219,188	\$0	\$2,052	\$0	\$0
Enterprise Debt Service Fund 060	\$3,100,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,086,250	\$0	\$14,530	\$0	\$0
Water Debt Service Fund 061	\$727,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,188	\$0	\$6,457	\$0	\$0
Federal Aid Construction Fund 070	\$808,846	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$464,000	\$0	\$0	\$44,846	\$0	-\$14,970
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	\$5,450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,450,000	\$0	\$0	\$0	\$0	-\$224,625
Water Construction Fund 073	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$0	\$0	-\$1,260,000
WPC Construction Fund 074	\$23,400,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400,656	\$0	\$0	\$0	\$0	-\$23,400,656
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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$858,518	\$139,257	\$28,842	\$30,210	\$1,436	\$542,682	\$85,030	\$0	\$0	\$1,965	\$28,820	\$0	\$0	\$0	\$276	\$0	\$0
Police Grants Fund 088	\$36,819	\$0	\$0	\$0	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$846,059	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,547	\$0	-\$450,538
Retirement Payout Trust Fund 952	\$168,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168,024	\$0	\$0	\$24,384
Airport Bond Trust Fund 953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
EIDC Revolving Loan Fund 954	\$213,074	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$2,074	\$0	\$0
CDR Loan Trust Fund 955	\$131,183	\$0	\$0	\$0	\$5,000	\$85,000	\$0	\$0	\$0	\$0	\$35,000	\$6,000	\$0	\$0	\$183	\$0	-\$96,855
Zoo Animal/Education Trust 957	\$173,354	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$354	\$0	-\$63,554
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	\$12,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,645	\$0	\$0	-\$12,645
Standrod Trust Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$73,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,999	\$0	\$0	\$0	\$0	\$0	-\$31,696
Parks & Rec Develop Trust Fund	\$3,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300	\$0	\$0	\$0	\$0	-\$3,300
Property Abatement Fund 964	\$70,790	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$0	\$0	-\$62,790
GRAND TOTALS	\$125,013,624	\$32,256,228	\$6,412,437	\$9,444,515	\$7,388,060	\$4,571,721	\$2,071,418	\$3,816,542	\$416,378	\$2,873,641	\$337,819	\$38,160,774	\$4,233,955	\$5,058,760	\$7,948,890	\$22,486	-\$27,425,941

Expenses: General Fund Department Detail FY2016

	Total		Benefits		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
	Budget	Personnel	Medical	Other													
Mayor/Council	\$656,172	\$315,822	\$120,716	\$88,767	\$6,560	\$19,625	\$1,780	\$0	\$175	\$46,170	\$0	\$0	\$0	\$4,060	\$52,497	\$0	\$0
Finance	\$784,904	\$456,870	\$74,179	\$91,442	\$8,936	\$101,994	\$0	\$0	\$5,098	\$12,096	\$0	\$0	\$0	\$2,305	\$31,984	\$0	\$0
City Hall	\$381,427	\$153,471	\$24,516	\$41,499	\$33,691	\$3,824	\$23,221	\$83,310	\$0	\$640	\$0	\$0	\$0	\$746	\$16,509	\$0	\$0
Building	\$552,697	\$340,367	\$49,031	\$80,567	\$7,800	\$7,180	\$9,600	\$0	\$0	\$12,090	\$0	\$0	\$0	\$11,685	\$33,677	\$700	\$0
Planning & Develop Svcs	\$661,209	\$381,397	\$76,570	\$88,600	\$11,920	\$21,615	\$6,242	\$0	\$0	\$25,482	\$0	\$0	\$0	\$2,466	\$46,917	\$0	\$0
Public Engineering	\$1,074,160	\$636,992	\$125,509	\$150,687	\$41,970	\$30,405	\$8,700	\$1,850	\$0	\$20,294	\$0	\$0	\$0	\$2,979	\$54,774	\$0	\$0
Graphic Info Sys	\$150,532	\$66,675	\$12,426	\$15,749	\$7,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$327	\$5,535	\$0	\$0
Human Resources	\$501,640	\$307,146	\$44,988	\$71,514	\$7,229	\$39,097	\$874	\$0	\$0	\$6,049	\$0	\$0	\$0	\$1,545	\$23,198	\$0	\$0
Non-departmental	\$1,380,819	\$0	\$0	\$0	\$19,250	\$300,850	\$2,024	\$0	\$34,814	\$78,950	\$0	\$0	\$0	\$603,234	\$341,697	\$0	\$0
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	\$874,571	\$553,700	\$98,991	\$125,667	\$5,965	\$37,025	\$2,580	\$0	\$0	\$6,120	\$0	\$0	\$0	\$2,587	\$41,936	\$0	\$0
Police	\$14,028,533	\$8,175,836	\$1,650,756	\$1,932,756	\$555,550	\$294,520	\$239,150	\$2,500	\$29,020	\$189,100	\$0	\$142,000	\$0	\$58,600	\$758,745	\$0	\$0
Fire	\$7,965,509	\$4,440,401	\$765,225	\$1,488,141	\$303,072	\$170,210	\$89,050	\$40,434	\$0	\$103,475	\$0	\$85,000	\$121,758	\$32,576	\$326,067	\$100	\$0
Animal Control	\$1,043,001	\$513,271	\$123,171	\$134,234	\$75,900	\$81,470	\$13,905	\$47,464	\$216	\$8,714	\$0	\$0	\$0	\$2,419	\$39,437	\$2,800	\$0
Parks Dept.	\$2,033,088	\$988,925	\$135,597	\$275,472	\$219,200	\$46,830	\$24,250	\$128,250	\$32,000	\$19,874	\$0	\$0	\$0	\$4,834	\$157,020	\$836	\$0
Parks /Rec. Admin.	\$190,901	\$111,141	\$26,258	\$27,271	\$2,023	\$6,485	\$2,950	\$0	\$0	\$5,124	\$0	\$0	\$0	\$528	\$9,121	\$0	\$0
Zoo	\$743,996	\$347,630	\$71,841	\$98,822	\$77,390	\$27,647	\$12,890	\$24,950	\$3,043	\$15,815	\$0	\$25,000	\$0	\$1,724	\$25,144	\$12,100	\$0
Total General Fund	\$33,098,159	\$17,789,644	\$3,399,774	\$4,711,188	\$1,384,106	\$1,280,497	\$459,516	\$328,758	\$104,366	\$553,143	\$0	\$252,000	\$121,758	\$732,615	\$1,964,258	\$16,536	\$0



General Fund Expense By Department



General Fund Expense By Function

					09/18/15	Expenses: Selected Other Fund Detail FY2016														
	Total	Personnel	Benefits	Benefits		Professional	Property	Property	Property	Purchased	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc				
	Budget	(wages, all types)	Medical	Other	Supplies	Services	Repairs	Utilities	Other	Services										
Liability Fund																				
Liability insurance 002-9900	\$1,020,058	\$120,146	\$12,426	\$27,285	\$3,589	\$39,380	\$0	\$0	\$0	\$759,950	\$0	\$0	\$0	\$40,622	\$16,660	\$0				
Safety Operations 002-9901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
ADA Operations 002-9902	\$28,260	\$0	\$0	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,860	\$0				
	\$1,048,318	\$120,146	\$12,426	\$27,285	\$3,589	\$44,780	\$0	\$0	\$0	\$759,950	\$0	\$0	\$0	\$40,622	\$39,520	\$0				
Street Fund																				
General 003-2001	\$4,654,334	\$1,616,654	\$397,373	\$456,516	\$658,953	\$81,720	\$196,150	\$471,200	\$38,585	\$35,304	\$0	\$103,000	\$85,521	\$101,356	\$412,002	\$0				
Capital 003-2002	\$1,145,000	\$0	\$0	\$0	\$0	\$0	\$135,000	\$10,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0				
Total Street	\$5,799,334	\$1,616,654	\$397,373	\$456,516	\$658,953	\$81,720	\$331,150	\$481,200	\$38,585	\$35,304	\$0	\$1,103,000	\$85,521	\$101,356	\$412,002	\$0				
Recreation Fund																				
Outdoor Rec & Educ 004-1304	\$282,081	\$95,413	\$14,428	\$24,215	\$96,400	\$11,345	\$1,750	\$1,275	\$7,950	\$7,256	\$0	\$0	\$0	\$469	\$21,380	\$200				
Team Sports 004-1305	\$448,032	\$193,540	\$28,855	\$40,335	\$61,650	\$63,050	\$16,050	\$0	\$10,350	\$7,622	\$0	\$0	\$0	\$952	\$24,428	\$1,200				
Ross Park Pool 004-1306	\$497,753	\$190,981	\$4,761	\$24,539	\$131,020	\$14,011	\$6,000	\$106,050	\$0	\$9,200	\$0	\$0	\$0	\$886	\$20,305	\$0				
Rec Center 004-1307	\$510,654	\$187,261	\$33,444	\$39,436	\$68,329	\$31,250	\$26,500	\$85,460	\$0	\$11,236	\$0	\$0	\$0	\$927	\$25,811	\$1,000				
Golf Capital 004-1308	\$75,347	\$0	\$0	\$0	\$0	\$7,400	\$0	\$0	\$2,570	\$250	\$0	\$64,000	\$0	\$0	\$1,127	\$0				
Fort Hall Replica 004-1311	\$18,799	\$8,037	\$0	\$1,560	\$2,500	\$1,474	\$0	\$2,300	\$0	\$1,370	\$0	\$0	\$0	\$40	\$1,518	\$0				
Frontier Village 004-1312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Summer Productions 004-1313	\$9,544	\$0	\$0	\$0	\$0	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144	\$0				
Total Recreation Fund	\$1,842,210	\$665,232	\$81,488	\$130,085	\$359,899	\$137,930	\$50,300	\$195,085	\$20,870	\$36,934	\$0	\$64,000	\$0	\$3,274	\$94,713	\$2,400				
Public Transit																				
DR DO/Veh Ops 008-2601	\$742,038	\$348,598	\$39,279	\$90,004	\$156,960	\$920	\$1,500	\$0	\$0	\$3,400	\$0	\$68,118	\$0	\$1,668	\$31,591	\$0				
DR DO/Veh Maint 008-2602	\$131,919	\$62,574	\$12,426	\$17,169	\$22,033	\$750	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0	\$467	\$0	\$0				
DR DO/Non-Veh Maint 008-2603	\$2,100	\$0	\$0	\$0	\$1,750	\$100	\$250	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0				
DR DO/Admin 008-2604	\$124,167	\$44,373	\$14,428	\$13,076	\$850	\$15,850	\$250	\$4,500	\$3,000	\$8,825	\$0	\$0	\$0	\$486	\$18,529	\$0				
MB PT/Veh Ops 008-2701	\$70,042	\$0	\$0	\$0	\$500	\$69,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542	\$0				
MB PT/Veh Maint 008-2702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
MB PT/Non-Veh Maint 008-2703	\$1,600	\$0	\$0	\$0	\$1,250	\$100	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
MB PT/Admin 008-2704	\$38,127	\$21,596	\$6,045	\$6,180	\$200	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$106	\$0	\$0				
Non-NTD Costs Div 009-2399	\$112,177	\$22,569	\$2,741	\$5,771	\$957	\$0	\$0	\$0	\$0	\$1,750	\$0	\$0	\$0	\$31	\$78,358	\$0				
MB DO/Veh Ops 009-2401	\$594,027	\$290,011	\$45,324	\$77,459	\$152,853	\$2,160	\$2,000	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,951	\$21,169	\$0				
MB DO/Veh Maint 009-2402	\$154,598	\$59,577	\$14,428	\$16,507	\$37,167	\$1,600	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$319	\$0	\$0				
MB DO/Non-Veh Maint 009-2403	\$72,172	\$41,701	\$14,428	\$12,589	\$2,000	\$1,000	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$204	\$0	\$0				
MB DO/Admin 009-2404	\$122,071	\$69,469	\$11,686	\$18,432	\$653	\$500	\$250	\$5,250	\$7,000	\$8,175	\$0	\$0	\$0	\$656	\$0	\$0				
DR DO/Veh Ops 009-2501	\$651,717	\$373,899	\$74,180	\$97,920	\$82,241	\$1,070	\$1,500	\$0	\$0	\$2,450	\$0	\$0	\$0	\$1,629	\$16,828	\$0				
DR DO/Veh Maint 009-2502	\$145,946	\$76,319	\$14,428	\$20,816	\$21,008	\$500	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$0				
DR DO/Non-Veh Maint 009-2503	\$2,050	\$0	\$0	\$0	\$1,700	\$100	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
DR DO/Admin 009-2504	\$75,307	\$41,550	\$12,426	\$10,572	\$620	\$500	\$250	\$4,500	\$0	\$4,690	\$0	\$0	\$0	\$199	\$0	\$0				
Total Transit	\$3,040,058	\$1,452,236	\$261,819	\$386,495	\$482,742	\$94,150	\$60,750	\$18,250	\$10,000	\$30,390	\$0	\$68,118	\$0	\$8,091	\$167,017	\$0				
Sanitation Fund																				
Administration 030-3001	\$2,342,781	\$270,383	\$40,299	\$71,095	\$8,491	\$13,250	\$5,000	\$1,011,350	\$0	\$11,295	\$0	\$0	\$0	\$21,671	\$889,947	\$0				
Comm Beautification 030-3002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Commercial 030-3003	\$1,540,838	\$620,486	\$210,447	\$197,931	\$71,925	\$50	\$53,000	\$0	\$0	\$325	\$0	\$199,000	\$0	\$3,270	\$184,404	\$0				
Residential 030-3004	\$1,349,093	\$361,548	\$86,604	\$107,055	\$69,075	\$0	\$48,500	\$0	\$0	\$200	\$0	\$537,700	\$0	\$1,516	\$136,895	\$0				
Container Repair 030-3005	\$626,604	\$85,623	\$20,473	\$26,125	\$474,300	\$0	\$2,775	\$0	\$3,000	\$125	\$0	\$0	\$0	\$510	\$13,673	\$0				
Maintenance 030-3006	\$486,590	\$234,842	\$70,136	\$71,407	\$58,445	\$5,500	\$30,575	\$0	\$0	\$5,050	\$0	\$0	\$0	\$1,186	\$9,449	\$0				
Roll off 030-3007	\$607,050	\$192,097	\$47,326	\$58,176	\$33,350	\$50	\$26,000	\$0	\$0	\$125	\$0	\$165,000	\$0	\$896	\$84,030	\$0				
Curbside Recycle 030-3018	\$404,003	\$163,262	\$27,538	\$47,732	\$19,700	\$3,750	\$16,500	\$0	\$0	\$24,125	\$0	\$0	\$0	\$863	\$100,533	\$0				
Drop-off Recycle 030-3019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total Sanitation	\$7,356,959	\$1,928,241	\$502,823	\$579,521	\$735,286	\$22,600	\$182,350	\$1,011,350	\$3,000	\$41,245	\$0	\$901,700	\$0	\$29,912	\$1,418,931	\$0				

Expenses: Selected Other Fund Detail FY2016 (Continued)

	Total	Personnel	Benefits	Benefits		Professional	Property	Property	Property	Purchased	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc
Fund Name	Budget	(wages, all types)	Medical	Other	Supplies	Services	Repairs	Utilities	Other	Services						
Water Fund																
Administration 031-3001	\$3,167,793	\$275,682	\$70,136	\$67,637	\$25,386	\$743,000	\$38,790	\$0	\$3,600	\$14,400	\$0	\$0	\$0	\$748,971	\$1,177,191	\$3,000
Transmission 031-3008	\$5,351,445	\$1,693,888	\$401,416	\$462,751	\$507,500	\$13,200	\$127,500	\$13,500	\$101,700	\$21,290	\$0	\$1,693,000	\$0	\$8,780	\$306,920	\$0
Purification 031-3009	\$3,799,166	\$327,192	\$86,566	\$87,495	\$306,650	\$114,600	\$60,200	\$998,025	\$2,250	\$7,850	\$0	\$1,795,000	\$0	\$1,646	\$11,692	\$0
Total Water Fund	\$12,318,404	\$2,296,762	\$558,118	\$617,883	\$839,536	\$870,800	\$226,490	\$1,011,525	\$107,550	\$43,540	\$0	\$3,488,000	\$0	\$759,397	\$1,495,803	\$3,000
WPC Fund																
Operation & Maint 032-3010	\$6,899,358	\$730,083	\$137,599	\$185,101	\$531,137	\$85,425	\$140,956	\$475,113	\$13,000	\$30,558	\$0	\$120,000	\$50	\$3,124,239	\$1,325,597	\$500
Capital Outlay 032-3011	\$1,035,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$1,035,000	\$0	\$0	\$0	\$0
Lift stations 032-3012	\$1,235,716	\$401,135	\$86,604	\$104,911	\$177,953	\$12,140	\$68,554	\$45,000	\$100	\$7,590	\$0	\$315,000	\$0	\$1,959	\$14,770	\$0
Sludge Reuse 032-3013	\$710,991	\$196,538	\$30,561	\$52,386	\$83,410	\$88,116	\$61,400	\$80,000	\$110,407	\$700	\$0	\$0	\$0	\$970	\$6,503	\$0
Laboratory & Pre-Treat 032-3020	\$490,765	\$181,985	\$47,326	\$49,477	\$70,925	\$77,900	\$4,400	\$0	\$300	\$2,010	\$0	\$50,000	\$0	\$908	\$5,534	\$0
Total WPC Fund	\$10,372,430	\$1,509,741	\$302,090	\$391,875	\$863,425	\$263,581	\$275,310	\$600,113	\$123,807	\$41,458	\$0	\$1,520,000	\$50	\$3,128,076	\$1,352,404	\$500
Ambulance Fund																
N. Bannock Cnty 035-3501	\$2,934,758	\$1,761,983	\$279,868	\$571,129	\$128,978	\$40,281	\$20,200	\$0	\$0	\$40,560	\$0	\$0	\$0	\$11,874	\$79,885	\$0
Lava Hot Springs 035-3502	\$91,417	\$44,284	\$0	\$5,183	\$24,300	\$6,290	\$2,000	\$0	\$2,400	\$6,960	\$0	\$0	\$0	\$0	\$0	\$0
Downey 035-3503	\$85,848	\$40,194	\$0	\$4,704	\$22,800	\$6,540	\$2,000	\$0	\$2,400	\$7,210	\$0	\$0	\$0	\$0	\$0	\$0
Inkom 035-3504	\$85,659	\$40,039	\$0	\$4,686	\$21,900	\$6,540	\$2,000	\$0	\$2,400	\$7,210	\$0	\$0	\$0	\$0	\$884	\$0
Total Ambulance Fund	\$3,197,682	\$1,886,500	\$279,868	\$585,702	\$197,978	\$59,651	\$26,200	\$0	\$7,200	\$61,940	\$0	\$0	\$0	\$11,874	\$80,769	\$0
WPC Debt Service Fund																
WPC Loan 060-6501	\$1,496,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482,000	\$0	\$14,530	\$0
WPC Bond Loan 060-6502	\$1,604,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,604,250	\$0	\$0	\$0
Total WPC Debt Service	\$3,100,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,086,250	\$0	\$14,530	\$0
Water Construction Fund																
Bond Funded 073-6004	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$0	\$0
Total Water Const Fund	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$0	\$0
Police Grant Fund																
Confidential Fund 088-8104	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DOJ Block Grant 088-8106	\$16,819	\$0	\$0	\$0	\$16,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Byrne Grant 088-8109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Police Grant Fund	\$36,819	\$0	\$0	\$0	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Expenses: General Fund Comparisons FY15 to FY16

	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.
General Fund Total Comparison																
FY15 General Fund Total	\$32,374,648	\$17,181,671	\$2,799,779	\$4,983,103	\$1,458,175	\$1,291,223	\$568,733	\$290,502	\$100,694	\$526,614	\$0	\$276,860	\$121,759	\$748,862	\$2,010,473	\$16,200
FY16 General Fund Total	\$33,098,159	\$17,789,644	\$3,399,774	\$4,711,188	\$1,384,106	\$1,280,497	\$459,516	\$328,758	\$104,366	\$553,143	\$0	\$252,000	\$121,758	\$732,615	\$1,964,258	\$16,536
\$ Difference	\$723,511	\$607,973	\$599,995	-\$271,915	-\$74,069	-\$10,726	-\$109,217	\$38,256	\$3,672	\$26,529	\$0	-\$24,860	-\$1	-\$16,247	-\$46,215	\$336
	2.23%	3.54%	21.43%	-5.46%	-5.08%	-0.83%	-19.20%	13.17%	3.65%	5.04%	N/A	-8.98%	0.00%	-2.17%	-2.30%	2.07%
Comparisons By Department																
FY15 Mayor/Council Dept.	\$633,172	\$312,040	\$105,298	\$86,511	\$8,105	\$22,325	\$1,648	\$0	\$175	\$45,070	\$0	\$0	\$0	\$1,540	\$50,460	\$0
FY16 Mayor/Council Dept.	\$656,172	\$315,822	\$120,716	\$88,767	\$6,560	\$19,625	\$1,780	\$0	\$175	\$46,170	\$0	\$0	\$0	\$4,060	\$52,497	\$0
\$ Difference	\$23,000	\$3,782	\$15,418	\$2,256	-\$1,545	-\$2,700	\$132	\$0	\$0	\$1,100	\$0	\$0	\$0	\$2,037	\$0	\$0
% Difference	3.63%	1.21%	14.64%	2.61%	-19.06%	-12.09%	8.01%	N/A	0.00%	2.44%	N/A	N/A	N/A	4.04%	N/A	N/A
FY15 Finance Dept.	\$802,665	\$460,931	\$73,409	\$109,040	\$8,936	\$100,994	\$0	\$0	\$5,098	\$12,946	\$0	\$0	\$0	\$2,581	\$28,730	\$0
FY16 Finance Dept.	\$784,904	\$456,870	\$74,179	\$91,442	\$8,936	\$101,994	\$0	\$0	\$5,098	\$12,096	\$0	\$0	\$0	\$2,305	\$31,984	\$0
\$ Difference	-\$17,761	-\$4,061	\$770	-\$17,598	\$0	\$1,000	\$0	\$0	\$0	-\$850	\$0	\$0	\$0	-\$276	\$3,254	\$0
% Difference	-2.21%	-0.88%	1.05%	-16.14%	0.00%	0.99%	N/A	N/A	0.00%	-6.57%	N/A	N/A	N/A	-10.69%	11.33%	N/A
FY15 City Hall Dept.	\$442,421	\$149,223	\$15,303	\$38,716	\$33,541	\$3,824	\$102,551	\$81,947	\$0	\$940	\$0	\$0	\$0	\$728	\$15,648	\$0
FY16 City Hall Dept.	\$381,427	\$153,471	\$24,516	\$41,499	\$33,691	\$3,824	\$23,221	\$83,310	\$0	\$640	\$0	\$0	\$0	\$746	\$16,509	\$0
\$ Difference	-\$60,994	\$4,248	\$9,213	\$2,783	\$150	\$0	-\$79,330	\$1,363	\$0	-\$300	\$0	\$0	\$0	\$18	\$861	\$0
% Difference	-13.79%	2.85%	60.20%	7.19%	0.45%	0.00%	-77.36%	1.66%	#DIV/0!	-31.91%	N/A	N/A	N/A	2.47%	5.50%	N/A
FY15 Building Dept.	\$557,191	\$337,037	\$52,853	\$81,681	\$23,800	\$7,399	\$6,450	\$0	\$0	\$12,090	\$0	\$0	\$0	\$1,707	\$33,474	\$700
FY16 Building Dept.	\$552,697	\$340,367	\$49,031	\$80,567	\$7,800	\$7,180	\$9,600	\$0	\$0	\$12,090	\$0	\$0	\$0	\$11,685	\$33,677	\$700
\$ Difference	-\$4,494	\$3,330	-\$3,822	-\$1,114	-\$16,000	-\$219	\$3,150	\$0	\$0	\$0	\$0	\$0	\$0	\$9,978	\$203	\$0
% Difference	-0.81%	0.99%	-7.23%	-1.36%	-67.23%	-2.96%	48.84%	N/A	N/A	0.00%	N/A	N/A	N/A	584.53%	0.61%	N/A
FY15 Planning & Develop S	\$1,025,746	\$616,886	\$105,952	\$146,976	\$32,720	\$30,555	\$7,500	\$0	\$0	\$27,811	\$0	\$0	\$0	\$3,603	\$53,743	\$0
FY16 Planning & Develop S	\$661,209	\$381,397	\$76,570	\$88,600	\$11,920	\$21,615	\$6,242	\$0	\$0	\$25,482	\$0	\$0	\$0	\$2,466	\$46,917	\$0
\$ Difference	-\$364,537	-\$235,489	-\$29,382	-\$58,376	-\$20,800	-\$8,940	-\$1,258	\$0	\$0	-\$2,329	\$0	\$0	\$0	-\$1,137	-\$6,826	\$0
% Difference	-35.54%	-38.17%	-27.73%	-39.72%	-63.57%	-29.26%	-16.77%	N/A	N/A	-8.37%	N/A	N/A	N/A	-31.56%	-12.70%	N/A
FY15 Public Engineering	\$648,426	\$355,999	\$63,115	\$86,023	\$51,200	\$16,430	\$6,400	\$1,850	\$0	\$10,700	\$0	\$0	\$0	\$1,726	\$54,983	\$0
FY16 Public Engineering	\$1,074,160	\$636,992	\$125,509	\$150,687	\$41,970	\$30,405	\$8,700	\$1,850	\$0	\$20,294	\$0	\$0	\$0	\$2,979	\$54,774	\$0
\$ Difference	\$425,734	\$280,993	\$62,394	\$64,664	-\$9,230	\$13,975	\$2,300	\$0	\$0	\$9,594	\$0	\$0	\$0	\$1,253	-\$209	\$0
% Difference	65.66%	78.93%	98.86%	75.17%	-18.03%	85.06%	35.94%	0.00%	N/A	89.66%	N/A	N/A	N/A	72.60%	-0.38%	N/A
FY15 Graphic Info Sys	\$180,991	\$65,411	\$10,294	\$15,621	\$7,650	\$41,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$324	\$14,521	\$0
FY16 Graphic Info Sys	\$150,532	\$66,675	\$12,426	\$15,749	\$7,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$327	\$5,535	\$0
\$ Difference	-\$30,459	\$1,264	\$2,132	\$128	\$0	-\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	-\$8,986	\$0
% Difference	-16.83%	1.93%	20.71%	0.82%	0.00%	-59.92%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	0.93%	-61.88%	N/A
FY15 Human Resources	\$503,002	\$308,964	\$37,272	\$71,886	\$7,479	\$48,537	\$874	\$0	\$0	\$4,635	\$0	\$0	\$0	\$1,719	\$21,636	\$0
FY16 Human Resources	\$501,640	\$307,146	\$44,988	\$71,514	\$7,229	\$39,097	\$874	\$0	\$0	\$6,049	\$0	\$0	\$0	\$1,545	\$23,198	\$0
\$ Difference	-\$1,362	-\$1,818	\$7,716	-\$372	-\$250	-\$9,440	\$0	\$0	\$0	\$1,414	\$0	\$0	\$0	-\$174	\$1,562	\$0
% Difference	-0.27%	-0.59%	20.70%	-0.52%	-3.34%	-19.45%	0.00%	N/A	N/A	30.51%	N/A	N/A	N/A	-10.12%	7.22%	\$0

Expenses: General Fund Department Comparisons FY15 to FY16 (continued)

	Total	Benefits	Benefits	Professional	Property	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.
FY15 Non-departmental	\$1,485,603	\$0	\$0	\$0	\$19,250	\$300,850	\$2,024	\$0	\$34,814	\$78,950	\$0	\$0	\$0	\$631,687	\$418,028	\$0
FY16 Non-departmental	\$1,380,819	\$0	\$0	\$0	\$19,250	\$300,850	\$2,024	\$0	\$34,814	\$78,950	\$0	\$0	\$0	\$603,234	\$341,697	\$0
\$ Difference	-\$104,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28,453	-\$76,331	\$0
% Difference	-7.05%	N/A	N/A	N/A	0.00%	0.00%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	-4.50%	-18.26%	N/A
FY15 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY16 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$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	0.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY15 Legal Dept.	\$800,647	\$517,382	\$72,346	\$116,177	\$5,965	\$37,025	\$2,580	\$0	\$0	\$6,120	\$0	\$0	\$0	\$2,481	\$40,571	\$0
FY16 Legal Dept.	\$874,571	\$553,700	\$98,991	\$125,667	\$5,965	\$37,025	\$2,580	\$0	\$0	\$6,120	\$0	\$0	\$0	\$2,587	\$41,936	\$0
\$ Difference	\$73,924	\$36,318	\$26,645	\$9,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106	\$1,365	\$0
% Difference	9.23%	7.02%	36.83%	8.17%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	4.27%	3.36%	
FY15 Police Dept.	\$13,184,629	\$7,813,396	\$1,337,646	\$1,720,264	\$548,962	\$281,685	\$262,215	\$2,500	\$28,770	\$179,800	\$0	\$196,860	\$0	\$58,989	\$753,542	\$0
FY16 Police Dept.	\$14,028,533	\$8,175,836	\$1,650,756	\$1,932,756	\$555,550	\$294,520	\$239,150	\$2,500	\$29,020	\$189,100	\$0	\$142,000	\$0	\$58,600	\$758,745	\$0
\$ Difference	\$843,904	\$362,440	\$313,110	\$212,492	\$6,588	\$12,835	-\$23,065	\$0	\$250	\$9,300	\$0	-\$54,860	\$0	-\$389	\$5,203	\$0
% Difference	6.40%	4.64%	23.41%	12.35%	1.20%	4.56%	-8.80%	0.00%	0.87%	5.17%	N/A	-27.87%	N/A	-0.66%	0.69%	
FY15 Fire Dept.	\$8,163,778	\$4,343,445	\$647,377	\$1,975,642	\$301,776	\$173,225	\$101,346	\$39,878	\$0	\$93,575	\$0	\$55,000	\$121,759	\$32,227	\$278,428	\$100
FY16 Fire Dept.	\$7,965,509	\$4,440,401	\$765,225	\$1,488,141	\$303,072	\$170,210	\$89,050	\$40,434	\$0	\$103,475	\$0	\$85,000	\$121,758	\$32,576	\$326,067	\$100
\$ Difference	-\$198,269	\$96,956	\$117,848	-\$487,501	\$1,296	-\$3,015	-\$12,296	\$556	\$0	\$9,900	\$0	\$30,000	-\$1	\$349	\$47,639	\$0
% Difference	-2.43%	2.23%	18.20%	-24.68%	0.43%	-1.74%	-12.13%	1.39%	#DIV/0!	10.58%	N/A	54.55%	0.00%	1.08%	17.11%	
FY15 Animal Control	\$977,990	\$483,774	\$95,101	\$130,614	\$93,480	\$81,470	\$13,549	\$14,884	\$96	\$8,214	\$0	\$0	\$0	\$2,381	\$51,627	\$2,800
FY16 Animal Control	\$1,043,001	\$513,271	\$123,171	\$134,234	\$75,900	\$81,470	\$13,905	\$47,464	\$216	\$8,714	\$0	\$0	\$0	\$2,419	\$39,437	\$2,800
\$ Difference	\$65,011	\$29,497	\$28,070	\$3,620	-\$17,580	\$0	\$356	\$32,580	\$120	\$500	\$0	\$0	\$0	\$38	-\$12,190	\$0
% Difference	6.65%	6.10%	29.52%	2.77%	-18.81%	0.00%	2.63%	218.89%	125.00%	6.09%	N/A	#DIV/0!	N/A	1.60%	-23.61%	0.00%
FY15 Parks Dept.	\$1,999,334	\$966,719	\$112,340	\$281,803	\$237,851	\$34,705	\$22,775	\$126,135	\$28,698	\$20,174	\$0	\$0	\$0	\$4,767	\$162,867	\$500
FY16 Parks Dept.	\$2,033,088	\$988,925	\$135,597	\$275,472	\$219,200	\$46,830	\$24,250	\$128,250	\$32,000	\$19,874	\$0	\$0	\$0	\$4,834	\$157,020	\$836
\$ Difference	\$33,754	\$22,206	\$23,257	-\$6,331	-\$18,651	\$12,125	\$1,475	\$2,115	\$3,302	-\$300	\$0	\$0	\$0	\$67	-\$5,847	\$0
% Difference	1.69%	2.30%	20.70%	-2.25%	-7.84%	34.94%	6.48%	1.68%	11.51%	-1.49%	N/A	#DIV/0!		1.41%	-3.59%	
FY15 Parks /Rec. Admin	\$166,944	\$105,627	\$11,953	\$24,035	\$1,525	\$6,785	\$3,131	\$0	\$0	\$5,124	\$0	\$0	\$0	\$547	\$8,217	\$0
FY16 Parks /Rec. Admin	\$190,901	\$111,141	\$26,258	\$27,271	\$2,023	\$6,485	\$2,950	\$0	\$0	\$5,124	\$0	\$0	\$0	\$528	\$9,121	\$0
\$ Difference	\$23,957	\$5,514	\$14,305	\$3,236	\$498	-\$300	-\$181	\$0	\$0	\$0	\$0	\$0	\$0	-\$19	\$904	\$0
% Difference	14.35%	5.22%	119.68%	13.46%	32.66%	-4.42%	-5.78%	N/A	N/A	0.00%	N/A	#DIV/0!	N/A	-3.47%	11.00%	
FY15 Zoo Dept.	\$727,109	\$344,837	\$59,520	\$98,114	\$75,935	\$28,694	\$13,390	\$23,308	\$3,043	\$17,315	\$0	\$25,000	\$0	\$1,855	\$23,998	\$12,100
FY16 Zoo Dept.	\$743,996	\$347,630	\$71,841	\$98,822	\$77,390	\$27,647	\$12,890	\$24,950	\$3,043	\$15,815	\$0	\$25,000	\$0	\$1,724	\$25,144	\$12,100
\$ Difference	\$16,887	\$2,793	\$12,321	\$708	\$1,455	-\$1,047	-\$500	\$1,642	\$0	-\$1,500	\$0	\$0	\$0	-\$131	\$1,146	\$0
% Difference	2.32%	0.81%	20.70%	0.72%	1.92%	-3.65%	-3.73%	7.04%	0.00%	-8.66%	N/A	0.00%	N/A	-7.06%	4.78%	N/A

Expenses: Other Selected Fund Comparisons FY15 to FY16

	Total	Benefits	Benefits	Professional	Property	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.
FY15 Liability Fund	\$1,053,436	\$124,303	\$18,303	\$29,142	\$4,135	\$44,630	\$0	\$0	\$0	\$755,138	\$0	\$0	\$0	\$40,594	\$37,191	\$0
FY16 Liability Fund	\$1,048,318	\$120,146	\$12,426	\$27,285	\$3,589	\$44,780	\$0	\$0	\$0	\$759,950	\$0	\$0	\$0	\$40,622	\$39,520	\$0
\$ Difference	-\$5,118	-\$4,157	-\$5,877	-\$1,857	-\$546	\$150	\$0	\$0	\$0	\$4,812	\$0	\$0	\$0	\$28	\$2,329	\$0
% Difference	-0.49%	-3.34%	-32.11%	-6.37%	-13.20%	0.34%				0.64%				0.07%	6.26%	
FY15 Street Fund	\$5,787,536	\$1,595,975	\$322,274	\$462,131	\$491,408	\$26,720	\$424,050	\$437,700	\$50,877	\$27,804	\$0	\$1,297,500	\$142,663	\$60,646	\$447,788	\$0
FY16 Street Fund	\$5,799,334	\$1,616,654	\$397,373	\$456,516	\$658,953	\$81,720	\$331,150	\$481,200	\$38,585	\$35,304	\$0	\$1,103,000	\$85,521	\$101,356	\$412,002	\$0
\$ Difference	\$11,798	\$20,679	\$75,099	-\$5,615	\$167,545	\$55,000	-\$92,900	\$43,500	-\$12,292	\$7,500	\$0	-\$194,500	-\$57,142	\$40,710	-\$35,786	\$0
% Difference	0.20%	1.30%	23.30%	-1.22%	34.09%	205.84%	-21.91%	9.94%	-24.16%	26.97%		-14.99%	-40.05%	67.13%	9.09%	
FY15 Recreation Fund	\$1,858,038	\$654,848	\$65,361	\$148,361	\$363,205	\$135,130	\$55,175	\$188,275	\$19,450	\$34,127	\$0	\$94,000	\$0	\$3,309	\$94,397	\$2,400
FY16 Recreation Fund	\$1,842,210	\$665,232	\$81,488	\$130,085	\$359,899	\$137,930	\$50,300	\$195,085	\$20,870	\$36,934	\$0	\$64,000	\$0	\$3,274	\$94,713	\$2,400
\$ Difference	-\$15,828	\$10,384	\$16,127	-\$18,276	-\$3,306	\$2,800	-\$4,875	\$6,810	\$1,420	\$2,807	\$0	-\$30,000	\$0	-\$35	\$316	\$0
% Difference	-0.85%	1.59%	24.67%	-12.32%	-0.91%	2.07%	-8.84%	3.62%	7.30%	8.23%		-31.91%		-1.06%	0.33%	0.00%
FY15 Cemetery Fund	\$498,649	\$263,492	\$28,914	\$79,720	\$40,650	\$15,950	\$19,075	\$9,200	\$300	\$7,200	\$0	\$0	\$0	\$1,297	\$32,851	\$0
FY16 Cemetery Fund	\$503,757	\$267,835	\$38,943	\$73,906	\$48,014	\$15,950	\$12,900	\$8,200	\$300	\$7,200	\$0	\$0	\$0	\$1,317	\$29,192	\$0
\$ Difference	\$5,108	\$4,343	\$10,029	-\$5,814	\$7,364	\$0	-\$6,175	-\$1,000	\$0	\$0	\$0	\$0	\$0	\$20	-\$3,659	\$0
% Difference	1.02%	1.65%	34.69%	-7.29%	18.12%	0.00%	-32.37%	-10.87%	0.00%	0.00%				1.54%	-11.14%	
FY15 Airport Fund	\$1,306,121	\$402,835	\$74,790	\$107,196	\$89,340	\$26,000	\$30,400	\$130,825	\$700	\$86,225	\$0	\$0	\$0	\$1,912	\$355,898	\$0
FY16 Airport Fund	\$1,298,036	\$414,216	\$90,273	\$108,532	\$86,311	\$27,500	\$32,500	\$126,625	\$700	\$46,625	\$0	\$0	\$0	\$2,014	\$362,740	\$0
\$ Difference	-\$8,085	\$11,381	\$15,483	\$1,336	-\$3,029	\$1,500	\$2,100	-\$4,200	\$0	-\$39,600	\$0	\$0	\$0	\$102	\$6,842	\$0
% Difference	-0.62%	2.83%	20.70%	1.25%	-3.39%	5.77%	6.91%	-3.21%	0.00%	-45.93%		N/A		5.33%	1.92%	
FY15 Library Fund	\$1,658,226	\$880,192	\$160,271	\$217,237	\$193,339	\$21,614	\$52,968	\$32,536	\$0	\$22,017	\$0	\$0	\$0	\$4,243	\$73,809	\$0
FY16 Library Fund	\$1,690,665	\$866,885	\$195,453	\$219,914	\$196,459	\$21,814	\$53,268	\$31,936	\$0	\$15,517	\$0	\$0	\$0	\$4,401	\$85,018	\$0
\$ Difference	\$32,439	-\$13,307	\$35,182	\$2,677	\$3,120	\$200	\$300	-\$600	\$0	-\$6,500	\$0	\$0	\$0	\$158	\$11,209	\$0
% Difference	1.96%	-1.51%	21.95%	1.23%	1.61%	0.93%	0.57%	-1.84%		-29.52%		#DIV/0!		3.72%	15.19%	
FY15 Transit Rural Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY16 Transit Rural Fund	\$1,109,993	\$477,141	\$72,178	\$126,429	\$183,543	\$86,720	\$18,750	\$8,500	\$3,000	\$12,225	\$0	\$68,118	\$0	\$2,727	\$50,662	\$0
\$ Difference	\$1,109,993	\$477,141	\$72,178	\$126,429	\$183,543	\$86,720	\$18,750	\$8,500	\$3,000	\$12,225	\$0	\$68,118	\$0	\$2,727	\$50,662	\$0
% Difference																
FY15 Public Transit Fund	\$3,245,878	\$1,618,060	\$186,058	\$398,262	\$155,165	\$78,500	\$82,985	\$28,950	\$12,250	\$42,315	\$0	\$41,500	\$0	\$8,129	\$593,704	\$0
FY16 Public Transit Fund	\$1,930,065	\$975,095	\$189,641	\$260,066	\$299,199	\$7,430	\$42,000	\$9,750	\$7,000	\$18,165	\$0	\$0	\$0	\$5,364	\$116,355	\$0
\$ Difference	-\$1,315,813	-\$642,965	\$3,583	-\$138,196	\$144,034	-\$71,070	-\$40,985	-\$19,200	-\$5,250	-\$24,150	\$0	-\$41,500	\$0	-\$2,765	-\$477,349	\$0
% Difference	-40.54%	-39.74%	1.93%	-34.70%	92.83%	-90.54%	-49.39%	-66.32%	-42.86%	-57.07%		-100.00%		-34.01%	-80.40%	
FY15 Video Service Fund	\$407,434	\$235,356	\$47,508	\$56,788	\$19,495	\$3,140	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$907	\$41,890	\$0
FY16 Video Service Fund	\$355,754	\$192,350	\$34,900	\$45,470	\$17,175	\$5,640	\$1,350	\$0	\$0	\$10,000	\$0	\$0	\$0	\$1,177	\$47,692	\$0
\$ Difference	-\$51,680	-\$43,006	-\$12,608	-\$11,318	-\$2,320	\$2,500	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$270	\$5,802	\$0
% Difference	-12.68%	-18.27%	-26.54%	-19.93%	-11.90%	79.62%	0.00%			900.00%				29.77%	13.85%	
FY15 Science & Environmer	\$512,804	\$175,212	\$21,969	\$42,156	\$10,250	\$115,560	\$14,600	\$1,500	\$0	\$9,950	\$0	\$0	\$0	\$110,832	\$10,775	\$0
FY16 Science & Environmer	\$389,289	\$180,068	\$18,471	\$32,745	\$7,474	\$110,860	\$12,600	\$1,500	\$0	\$9,950	\$0	\$0	\$0	\$876	\$14,745	\$0
\$ Difference	-\$123,515	\$4,856	-\$3,498	-\$9,411	-\$2,776	-\$4,700	-\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,970	\$0
% Difference	-24.09%	2.77%	-15.92%	-22.32%	-27.08%	-4.07%	-13.70%	0.00%		0.00%				0.00%	36.84%	

Expenses: Other Selected Fund Comparisons FY15 to FY16 (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.
FY15 Sanitation Fund	\$7,351,118	\$1,982,638	\$388,492	\$596,309	\$727,700	\$22,600	\$210,550	\$1,009,500	\$2,750	\$41,245	\$0	\$984,405	\$0	\$29,538	\$1,355,391	\$0
FY16 Sanitation Fund	\$7,356,959	\$1,928,241	\$502,823	\$579,521	\$735,286	\$22,600	\$182,350	\$1,011,350	\$3,000	\$41,245	\$0	\$901,700	\$0	\$29,912	\$1,418,931	\$0
\$ Difference	\$5,841	-\$54,397	\$114,331	-\$16,788	\$7,586	\$0	-\$28,200	\$1,850	\$0	\$0	\$0	-\$82,705	\$0	\$374	\$63,540	\$0
% Difference	0.08%	-2.74%	29.43%	-2.82%	1.04%	0.00%	-13.39%	0.18%	0.00%	0.00%		-8.40%		1.27%	4.69%	
FY15 Water Fund	\$11,422,725	\$2,350,580	\$467,402	\$632,654	\$862,664	\$848,250	\$236,445	\$955,182	\$105,950	\$41,750	\$0	\$3,352,700	\$0	\$31,676	\$1,534,472	\$3,000
FY16 Water Fund	\$12,318,404	\$2,296,762	\$558,118	\$617,883	\$839,536	\$870,800	\$226,490	\$1,011,525	\$107,550	\$43,540	\$0	\$3,488,000	\$0	\$759,397	\$1,495,803	\$3,000
\$ Difference	\$895,679	-\$53,818	\$90,716	-\$14,771	-\$23,128	\$22,550	-\$9,955	\$56,343	\$1,600	\$1,790	\$0	\$135,300	\$0	\$727,721	-\$38,669	\$0
% Difference	7.84%	-2.29%	19.41%	-2.33%	-2.68%	2.66%	-4.21%	5.90%	1.51%	4.29%		4.04%		2297.39%	-2.52%	0.00%
FY15 Water Pollution Cntl F	\$10,876,160	\$1,459,317	\$251,936	\$387,461	\$769,939	\$1,848,550	\$262,671	\$517,113	\$123,807	\$35,613	\$0	\$1,535,000	\$50	\$2,389,337	\$1,294,866	\$500
FY16 Water Pollution Cntl F	\$10,372,430	\$1,509,741	\$302,090	\$391,875	\$863,425	\$263,581	\$275,310	\$600,113	\$123,807	\$41,458	\$0	\$1,520,000	\$50	\$3,128,076	\$1,352,404	\$500
\$ Difference	-\$503,730	\$50,424	\$50,154	\$4,414	\$93,486	-\$1,584,969	\$12,639	\$83,000	\$0	\$5,845	\$0	-\$15,000	\$0	\$738,739	\$57,538	\$0
% Difference	-4.63%	3.46%	19.91%	1.14%	12.14%	-85.74%	4.81%	16.05%	0.00%	16.41%		-0.98%	0.00%	30.92%	4.44%	0.00%
FY15 Ambulance Fund	\$3,100,000	\$1,676,491	\$229,042	\$710,507	\$204,437	\$66,320	\$35,850	\$0	\$7,200	\$56,750	\$0	\$20,000	\$0	\$12,083	\$81,320	\$0
FY16 Ambulance Fund	\$3,197,682	\$1,886,500	\$279,868	\$585,702	\$197,978	\$59,651	\$26,200	\$0	\$7,200	\$61,940	\$0	\$0	\$0	\$11,874	\$80,769	\$0
\$ Difference	\$97,682	\$210,009	\$50,826	-\$124,805	-\$6,459	-\$6,669	-\$9,650	\$0	\$0	\$5,190	\$0	-\$20,000	\$0	-\$209	-\$551	\$0
% Difference	3.15%	12.53%	22.19%	-17.57%	-3.16%	-10.06%	-26.92%			9.15%				-1.73%	-0.68%	
FY15 Information Systems I	\$1,026,046	\$418,416	\$56,170	\$90,205	\$147,540	\$30,595	\$129,716	\$0	\$0	\$12,569	\$0	\$29,027	\$0	\$1,855	\$109,953	\$0
FY16 Information Systems I	\$1,029,943	\$356,399	\$56,796	\$84,021	\$146,261	\$83,450	\$142,300	\$0	\$0	\$10,375	\$0	\$25,000	\$0	\$2,092	\$114,249	\$0
\$ Difference	\$3,897	-\$62,017	\$9,626	-\$6,184	-\$1,279	\$52,855	\$12,584	\$0	\$0	-\$2,194	\$0	-\$4,027	\$0	\$237	\$4,296	\$0
% Difference	0.38%	-14.82%	17.14%	-6.86%	-0.87%	172.76%	9.70%			-17.46%					12.78%	3.91%
FY15 Utility Billing Fund	\$1,295,908	\$481,101	\$120,944	\$132,878	\$106,914	\$37,266	\$19,964	\$0	\$0	\$87,090	\$0	\$0	\$0	\$2,233	\$307,468	\$50
FY16 Utility Billing Fund	\$1,183,463	\$478,983	\$129,552	\$132,570	\$135,861	\$43,766	\$20,512	\$0	\$0	\$99,198	\$0	\$0	\$0	\$2,406	\$140,565	\$50
\$ Difference	-\$112,445	-\$2,118	\$8,608	-\$308	\$28,947	\$6,500	\$548	\$0	\$0	\$12,108	\$0	\$0	\$0	\$173	-\$166,903	\$0
% Difference	-8.68%	-0.44%	7.12%	-0.23%	27.08%	17.44%	2.74%			13.90%				7.75%	-54.28%	0.00%
FY15 Public Works Fund	\$301,363	\$88,654	\$11,953	\$19,284	\$2,956	\$70,706	\$0	\$0	\$0	\$2,621	\$0	\$50,000	\$0	\$33,441	\$21,748	\$0
FY16 Public Works Fund	\$223,604	\$95,079	\$14,428	\$21,695	\$3,456	\$67,025	\$0	\$0	\$0	\$5,802	\$0	\$0	\$0	\$443	\$15,676	\$0
\$ Difference	-\$77,759	\$6,425	\$2,475	\$2,411	\$500	-\$3,681	\$0	\$0	\$0	\$3,181	\$0	\$0	\$0	-\$32,998	-\$6,072	\$0
% Difference	-25.80%	7.25%	20.71%	12.50%	16.91%	-5.21%				121.37%				-98.68%	-27.92%	
FY15 CDBG Entitlement Fund	\$838,044	\$115,953	\$15,302	\$25,697	\$1,450	\$593,301	\$49,100	\$0	\$0	\$1,970	\$35,000	\$0	\$0	\$0	\$271	\$0
FY16 CDBG Entitlement Fund	\$858,518	\$139,257	\$28,842	\$30,210	\$1,436	\$542,682	\$85,030	\$0	\$0	\$1,965	\$28,820	\$0	\$0	\$0	\$276	\$0
\$ Difference	\$20,474	\$23,304	\$13,540	\$4,513	-\$14	-\$50,619	\$35,930	\$0	\$0	-\$5	-\$6,180	\$0	\$0	\$0	\$0	\$0
% Difference	2.44%	20.10%	88.49%	17.56%	-0.97%	-8.53%	73.18%			-0.25%	-17.66%					
FY15 Police Grant Fund	\$36,819	\$0	\$0	\$0	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY16 Police Grant Fund	\$36,819	\$0	\$0	\$0	\$36,819	\$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%				0.00%											
FY15 Zoo Animal Trust Fund	\$173,281	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$281	\$0
FY16 Zoo Animal Trust Fund	\$173,354	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$354	\$0
\$ Difference	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73	\$0
% Difference	0.04%				0.00%					0.00%		0.00%			25.98%	

Expenses: Other Selected Fund Comparisons FY15 to FY16 (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.
FY15 Govt Debt Service Fun	\$221,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,913	\$0	\$2,815	\$0
FY16 Govt Debt Service Fun	\$221,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219,188	\$0	\$2,052	\$0
\$ Difference	-\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$0	-\$763	\$0
% Difference	-0.22%												0.13%		-27.10%	
FY15 WPC Debt Svc Fund	\$2,362,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,345,692	\$0	\$16,474	\$0
FY16 WPC Debt Svc Fund	\$3,100,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,086,250	\$0	\$14,530	\$0
\$ Difference	\$738,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740,558	\$0	-\$1,944	\$0
% Difference	31.27%												31.57%		-11.80%	
FY15 Water Debt Svc Fund	\$729,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,548	\$0	\$7,896	\$0
FY16 Water Debt Svc Fund	\$727,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,188	\$0	\$6,457	\$0
\$ Difference	-\$1,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$360	\$0	-\$1,439	\$0
% Difference	-0.25%												-0.05%		-18.22%	
FY15 Federal Aid Constructi	\$5,787,574	\$0	\$0	\$0	\$0	\$342,000	\$0	\$0	\$0	\$0	\$0	\$5,430,000	\$0	\$0	\$15,574	\$0
FY16 Federal Aid Constructi	\$808,846	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$464,000	\$0	\$0	\$44,846	\$0
\$ Difference	-\$4,978,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,966,000	\$0	\$0	\$29,272	\$0
% Difference	-86.02%											-91.45%			187.95%	
FY15 Street Special Project	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595	\$0
FY16 Street Special Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$595	\$0
% Difference	-100.00%														-100.00%	
FY15 Airport Construction	\$1,380,000	\$0	\$0	\$0	\$0	\$356,500	\$0	\$0	\$0	\$0	\$0	\$1,023,500	\$0	\$0	\$0	\$0
FY16 Airport Construction	\$5,450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,450,000	\$0	\$0	\$0	\$0
\$ Difference	\$4,070,000	\$0	\$0	\$0	\$0	-\$356,500	\$0	\$0	\$0	\$0	\$0	\$4,426,500	\$0	\$0	\$0	\$0
% Difference	294.93%	\$0	\$0	\$0	\$0	-100.00%	\$0	\$0	\$0	\$0	\$0	432.49%				
FY15 Water Construction	\$1,268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$8,980	\$0
FY16 Water Construction	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$0	\$0
\$ Difference	-\$8,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,980	\$0
% Difference	-0.71%											0.00%			-100.00%	
FY15 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY16 WPC Construction	\$23,400,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400,656	\$0	\$0	\$0	\$0
\$ Difference	\$23,400,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400,656	\$0	\$0	\$0	\$0
% Difference																#DIV/0!
FY15 NSP Grant Fund 080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY16 NSP Grant Fund 080	\$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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY15 Police Retirement	\$845,334	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,822	\$0
FY16 Police Retirement	\$846,059	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,547	\$0
\$ Difference	\$725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725	\$0
% Difference	0.09%			0.00%	0.00%	0.00%									5.25%	

General Fund	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Personnel (wages, all types)	\$17,181,671	\$17,789,644	\$607,973	3.54%
Benefits, Medical	\$2,799,779	\$3,399,774	\$599,995	21.43%
Benefits, Other	\$4,983,103	\$4,711,188	(\$271,915)	-5.46%
Supplies	\$1,458,175	\$1,384,106	(\$74,069)	-5.08%
Professional Services	\$1,291,223	\$1,280,497	(\$10,726)	-0.83%
Repair Services	\$568,733	\$459,516	(\$109,217)	-19.20%
Utilities	\$290,502	\$328,758	\$38,256	13.17%
Property Services	\$100,694	\$104,366	\$3,672	3.65%
Purchased Services	\$526,614	\$553,143	\$26,529	5.04%
Loans	\$0	\$0	\$0	
Capital Outlay	\$276,860	\$252,000	(\$24,860)	-8.98%
Debt Service	\$121,759	\$121,758	(\$1)	0.00%
Transfers	\$748,862	\$732,615	(\$16,247)	-2.17%
Interfund Charges	\$2,010,473	\$1,964,258	(\$46,215)	-2.30%
Other Miscellaneous	\$16,200	\$16,536	\$336	2.07%
Total	\$32,374,648	\$33,098,159	\$723,511	2.23%
General Fund	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Property Tax	\$22,276,056	\$22,136,863	(\$139,193)	-0.62%
Property Tax Interest & Other	\$243,292	\$243,292	\$0	0.00%
Other Tax	\$0	\$375,000	\$0	
License & Permits	\$683,426	\$683,977	\$551	0.08%
Rentals & Leases	\$30,612	\$31,020	\$408	1.33%
Charges for Service	\$256,757	\$256,757	\$0	0.00%
Inter-Government	\$5,681,527	\$5,537,527	(\$144,000)	-2.53%
Fines & Forfeit	\$338,420	\$363,420	\$25,000	7.39%
Interfund Revenues	\$1,950,730	\$2,124,556	\$173,826	8.91%
Miscellaneous	\$497,756	\$638,380	\$140,624	28.25%
Other Financing Sources	\$416,072	\$545,367	\$129,295	31.08%
Total	\$32,374,648	\$32,936,159	\$561,511	1.73%
Use of Cash Reserves	\$0	\$162,000	\$162,000	
General Fund	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$24,964,553	\$25,900,606	\$936,053	3.75%
% of budget to labor	77.11%	78.25%		
Remainder (operating & capital)	\$7,410,095	\$7,197,553	-\$212,542	-2.87%

Use of cash reserves: The FY16 General Fund indicates it will spend \$162,000 in reserves. The plan is to recapture those reserves by delaying staff positions to be rehired or if planned retirements do not execute remove the budget authority from the department.

Tax Funds*	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Personnel (wages, all types)	\$22,956,732	\$22,787,911	(\$168,821)	-0.74%
Benefits, Medical	\$3,703,258	\$4,427,845	\$724,587	19.57%
Benefits, Other	\$6,481,940	\$6,005,677	(\$476,263)	-7.35%
Supplies	\$2,814,912	\$3,050,116	\$235,204	8.36%
Professional Services	\$1,642,907	\$1,578,481	(\$64,426)	-3.92%
Repair Services	\$1,234,736	\$982,984	(\$251,752)	-20.39%
Utilities	\$1,117,988	\$1,181,554	\$63,566	5.69%
Property Services	\$184,271	\$171,821	(\$12,450)	-6.76%
Purchased Services	\$1,502,440	\$722,888	(\$779,552)	-51.89%
Loans	\$0	\$0	\$0	
Capital Outlay	\$1,709,860	\$1,419,000	(\$290,860)	-17.01%
Debt Service	\$264,422	\$207,279	(\$57,143)	-21.61%
Transfers	\$869,899	\$851,518	(\$18,381)	-2.11%
Interfund Charges	\$3,688,001	\$3,111,970	(\$576,031)	-15.62%
Other Miscellaneous	\$18,600	\$18,936	\$336	1.81%
Total	\$48,189,966	\$46,517,980	-\$1,671,986	-3.47%
*includes General + Street + Recreation + Cemetery + Airport + Library + Transit (Urban) + Video Svcs				
Tax Funds*	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Property Tax	\$26,547,465	\$26,274,250	-\$273,215	-1.03%
Property Tax Interest & Other	\$633,466	\$633,466	\$0	0.00%
Other Tax	\$1,108,661	\$1,075,000	-\$33,661	-3.04%
License & Permits	\$683,426	\$683,977	\$551	0.08%
Rentals & Leases	\$1,057,983	\$1,034,179	-\$23,804	-2.25%
Charges for Service	\$1,877,354	\$1,515,331	-\$362,023	-19.28%
Inter-Government	\$9,104,527	\$8,768,186	-\$336,341	-3.69%
Fines & Forfeit	\$370,649	\$395,649	\$25,000	6.74%
Interfund Revenues	\$3,963,706	\$3,138,115	-\$825,591	-20.83%
Miscellaneous	\$871,484	\$941,771	\$70,287	8.07%
Other Financing Sources	\$1,641,245	\$1,461,453	-\$179,792	-10.95%
Total	\$47,859,966	\$45,921,377	-\$1,938,589	-4.05%
*includes General + Street + Recreation + Cemetery + Airport + Library + Transit (Urban)+ Video Svcs				
Use of Cash Reserves	\$0	\$162,000	\$162,000	
Tax Funds*	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$33,141,930	\$33,221,433	\$79,503	0.24%
% of budget to labor	68.77%	71.42%		
Remainder (operating & capital)	\$15,048,036	\$13,296,547	-\$1,751,489	-11.64%

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 FY16, the tax fund “family” is down -\$1,629,122 (-3.38%) vs. FY15.

Use of cash reserves. For FY16 the tax fund family indicates it will spend \$162,000 in reserves, but the plan is to recapture those reserves by delaying staff positions to be rehired or if planned retirements do not execute remove the budget authority from the department.

City-Wide	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Personnel (wages, all types)	\$31,705,094	\$32,256,228	\$551,134	1.74%
Benefits, Medical	\$5,266,468	\$6,412,437	\$1,145,969	21.76%
Benefits, Other	\$9,927,993	\$9,444,515	-\$483,478	-4.87%
Supplies	\$7,452,069	\$7,388,060	-\$64,009	-0.86%
Professional Services	\$6,961,299	\$4,571,721	-\$2,389,578	-34.33%
Repair Services	\$2,354,495	\$2,071,418	-\$283,077	-12.02%
Utilities	\$3,603,283	\$3,816,542	\$213,259	5.92%
Property Services	\$423,978	\$416,378	-\$7,600	-1.79%
Purchased Services	\$2,871,168	\$2,873,641	\$2,473	0.09%
Loans	\$382,176	\$337,819	-\$44,357	-11.61%
Capital Outlay	\$17,900,792	\$38,160,774	\$20,259,982	113.18%
Debt Service	\$3,550,625	\$4,233,955	\$683,330	19.25%
Transfers	\$4,611,780	\$5,058,760	\$446,980	9.69%
Interfund Charges	\$8,497,489	\$7,948,890	-\$548,599	-6.46%
Other Miscellaneous	\$22,150	\$22,486	\$336	1.52%
Total	\$105,530,859	\$125,013,624	\$19,482,765	18.46%
City Wide	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Property Tax	\$26,769,193	\$26,495,490	-\$273,703	-1.02%
Property Tax Interest & Other	\$633,466	\$633,466	\$0	0.00%
Other Tax	\$1,108,661	\$1,075,000	-\$33,661	-3.04%
License & Permits	\$691,426	\$691,977	\$551	0.08%
Rentals & Leases	\$1,466,738	\$1,450,659	-\$16,079	-1.10%
Charges for Service	\$32,191,013	\$31,794,888	-\$396,125	-1.23%
Inter-Government	\$14,353,049	\$18,704,201	\$4,351,152	30.32%
Fines & Forfeit	\$390,649	\$415,649	\$25,000	6.40%
Interfund Revenues	\$8,497,489	\$7,948,890	-\$548,599	-6.46%
Miscellaneous	\$7,469,776	\$2,443,407	-\$5,026,369	-67.29%
Other Financing Sources	\$5,448,871	\$5,934,056	\$485,185	8.90%
Total	\$99,020,331	\$97,587,683	-\$1,432,648	-1.45%
City Wide	Budgeted FY15	Budgeted FY16	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$46,899,555	\$48,113,180	\$1,213,625	2.59%
% of budget to labor	44.44%	38.49%		
Remainder (operating & capital)	\$58,631,304	\$76,900,444	\$18,269,140	31.16%

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) there is a modest authorization of cash reserves in the general fund, but the plan is to recapture those reserves through unexecuted retirements and delayed hiring's; 2) Water is using reserves to execute major construction projects; 3) the Worker's Compensation Insurance Fund is authorized to spend reserves if needed; 4) the Water Pollution Control Construction Fund will expend the bond monies for the phosphorus upgrade project at the facility; 5) Fund 951 (police retirement) is programmed to gradually draw down as retiree expenses are completed (it is a closed end pension fund with no new entrants). Additionally, several other revolving loan funds are programmed for contingent use of cash reserves in case loan demand exceeds program income during the year. See notes in the FY2016 Budget Summary on page 9 for notes on each fund.

Budget Difference by Program Area				
	FY15	FY16	\$	%
			Difference	Difference
Public Safety				
Police Department 001-1000	\$13,184,629	\$14,028,533	\$843,904	6.40%
Fire Department 001-1100	\$8,163,778	\$7,965,509	-\$198,269	-2.43%
Ambulance 035	\$3,100,000	\$3,197,682	\$97,682	3.15%
Animal Control 001-1200	\$977,990	\$1,043,001	\$65,011	6.65%
Building Inspection 001-0500	\$557,191	\$552,697	-\$4,494	-0.81%
Subtotal	\$25,983,588	\$26,787,422	\$803,834	3.09%
Environmental Health				
Stormwater Env Science 017	\$512,804	\$389,289	-\$123,515	-24.09%
Sanitation 030	\$7,351,118	\$7,356,959	\$5,841	0.08%
Water 031	\$11,422,725	\$12,318,404	\$895,679	7.84%
Water Pollution Control 032	\$10,876,160	\$10,372,430	-\$503,730	-4.63%
Utility Billing 052	\$1,295,908	\$1,183,463	-\$112,445	-8.68%
Subtotal	\$31,458,715	\$31,620,545	\$161,830	0.51%
Transportation				
Street & Traffic 003	\$5,787,536	\$5,799,334	\$11,798	0.20%
Regional Transit 009	\$3,245,878	\$1,930,065	-\$1,315,813	-40.54%
Airport 006	\$1,306,121	\$1,298,036	-\$8,085	-0.62%
Airport Construction 072	\$1,380,000	\$5,450,000	\$4,070,000	294.93%
Subtotal	\$11,719,535	\$14,477,435	\$2,757,900	23.53%
Cultural Recreational & Educational				
Parks 001-1301	\$1,999,334	\$2,033,088	\$33,754	1.69%
Parks Admin 001-1302	\$166,944	\$190,901	\$23,957	14.35%
Zoo 001-1303	\$727,109	\$743,996	\$16,887	2.32%
Recreation 004	\$1,858,038	\$1,842,210	-\$15,828	-0.85%
Cemetery 005	\$498,649	\$503,757	\$5,108	1.02%
Library 007	\$1,658,226	\$1,690,665	\$32,439	1.96%
Video Services 012	\$407,434	\$355,754	-\$51,680	-12.68%
Zoo Animal & Education 957	\$173,281	\$173,354	\$73	0.04%
Subtotal	\$7,489,015	\$7,533,725	\$44,710	0.60%
Effective Administration				
Mayor / Council 001-0100	\$633,172	\$656,172	\$23,000	3.63%
Finance 001-0200	\$802,665	\$784,904	-\$17,761	-2.21%
City Hall Maintenance 001-0300	\$442,421	\$381,427	-\$60,994	-13.79%
Human Resources 001-0700	\$503,002	\$501,640	-\$1,362	-0.27%
Legal 001-0900	\$800,647	\$874,571	\$73,924	9.23%
Liability & Risk Management 002	\$1,053,436	\$1,048,318	-\$5,118	-0.49%
Information Technology 050	\$1,026,046	\$1,029,943	\$3,897	0.38%
Subtotal	\$5,261,389	\$5,276,975	\$15,586	0.30%
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$1,025,746	\$661,209	-\$364,537	-35.54%
Neighborhood & Community Svcs 081	\$838,044	\$858,518	\$20,474	2.44%
Engineering 001-0601	\$648,426	\$1,074,160	\$425,734	65.66%
Graphic Info Systems 001-0602	\$180,991	\$150,532	-\$30,459	-16.83%
Subtotal	\$2,693,207	\$2,744,419	\$51,212	1.90%
Economic Development				
Economic Development 001-0801	\$75,000	\$75,000	\$0	0.00%
Subtotal	\$75,000	\$75,000	\$0	0.00%

Expenditure Summary By Program Area				
	FY15	FY16	\$	%
			Difference	Difference
Public Safety	\$25,983,588	\$26,787,422	\$803,834	3.09%
Cultural Recreational & Educational	7,489,015	7,533,725	\$44,710	0.60%
Transportation	\$11,719,535	\$14,477,435	\$2,757,900	23.53%
Environmental Health	\$31,458,715	\$31,620,545	\$161,830	0.51%
Neighborhood Quality	\$2,693,207	\$2,744,419	\$51,212	1.90%
Economic Development	\$75,000	\$75,000	\$0	0.00%
Effective Administration	\$5,261,389	\$5,276,975	\$15,586	0.30%
Expenditure Summary Major Tax-Supported Funds				
	FY15	FY16	\$	%
			Difference	Difference
General Fund	\$32,374,648	33,098,159	\$723,511	2.23%
Street Fund	5,787,536	\$5,799,334	\$11,798	0.20%
Recreation Fund	\$1,858,038	\$1,842,210	-\$15,828	-0.85%
Cemetery Fund	\$498,649	\$503,757	\$5,108	1.02%
Airport Fund	\$1,306,121	\$1,298,036	-\$8,085	-0.62%
Library Fund	\$1,658,226	\$1,690,665	\$32,439	1.96%