

FY2015 Budget Digest



This document provides detailed information on the adopted FY2015 budget for the City of Pocatello. Fiscal Year 2015 (FY2015) begins on October 1, 2014 thru September 30, 2015.

The “**Service Level Reports**” briefings available on-line by department provide additional information and analysis that was used to build the FY15 adopted budget. Departments briefed their FY13 results and performance statistics that helped guide resources in the FY15 plan. The link to the briefing slides by department is: <http://www.pocatello.us/agendas/cc/2014/departments/>

From the Finance Department webpage, click “**FY2013 SERVICE LEVEL REPORTS** (reported in March-April of 2014)”

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Discussion & Analysis

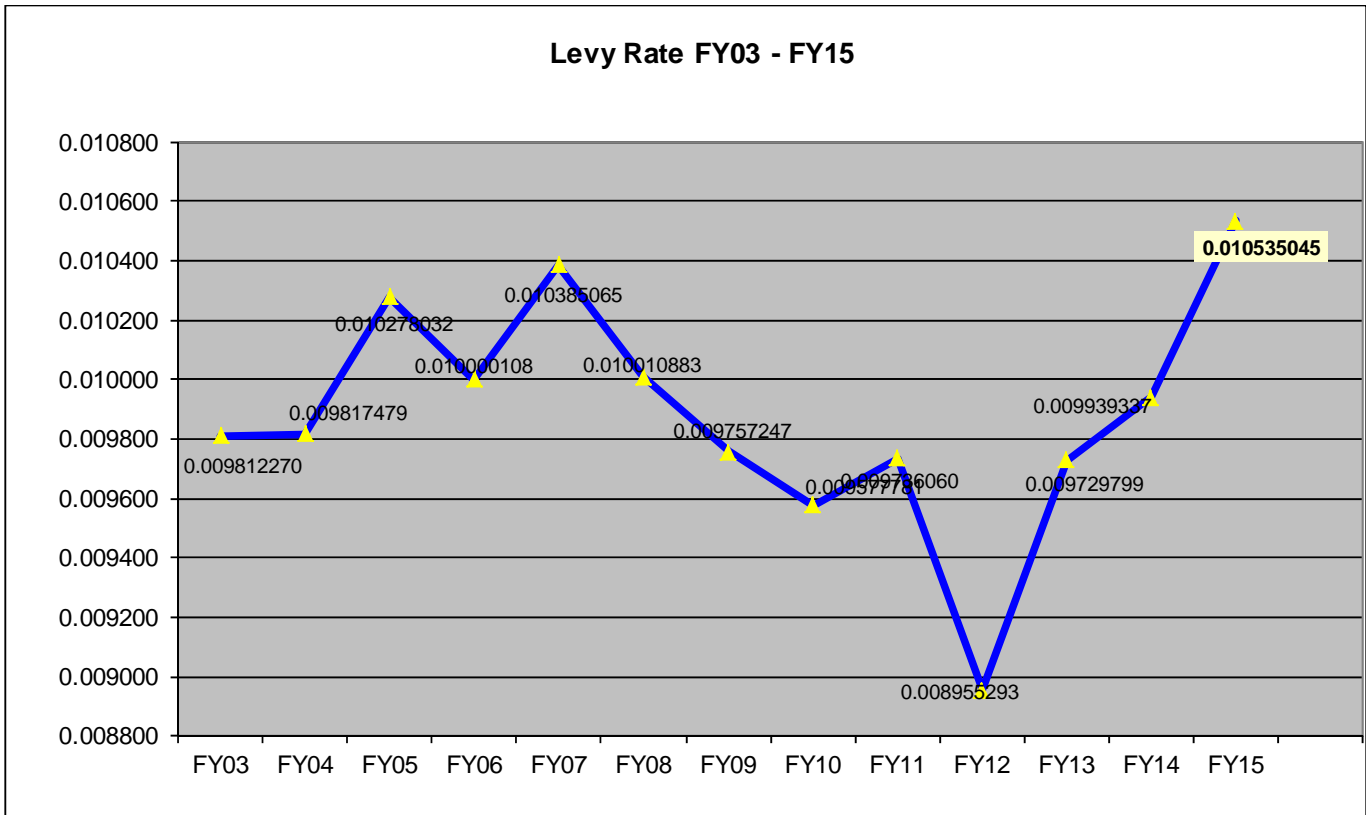
1. Property Taxes. The FY15 budget projects an increase in the city levy rate. Preliminary valuation reports from the county assessor suggest that the taxable valuation will grow only modestly +1.68%. The most significant development is the removal of the city’s utilities from the property tax base. In prior years, the City treated the utilities similarly to the for-profit private utilities like Idaho Power, Intermountain Gas and Cable One. The city utilities paid a “Payment in Lieu of Taxes” (PILOT) based on their estimated value and the prior year city property tax rate. The result was somewhat higher utility rates but somewhat lower property tax rates. The Building and Contractors Association of South East Idaho filed a lawsuit in protest against the utility capacity fees. The capacity fees are fees charged to new connectors to the city utilities, seeking to recover a fair contribution for the utility backbone capacity used up by a new connector. The capacity fees were upheld, but the court ruled that the city did not have the authority to charge the utilities a PILOT. Accordingly, the PILOT fee ceased. Utility rates were reduced commensurate with the reduction in utility expense. There were holdbacks to the FY14 budget amounting to about 2% in the tax supported activities and the City estimated that it could accept a use of about \$1M in cash reserves to finish out the FY14 budget year. The challenge for FY15 was to build a new budget without the PILOT and without any planned cash use in the General Fund, having previously used what was prudently available to finish FY14. Additionally, the City continued to have to plan for further decreases in State Highway User revenue and some increased costs from the State of Idaho, including increased user fees to access the public safety database system in Police. The homeowner’s exemption increased to \$83,920, up 3.60% from last year’s \$81,000. This further reduced the taxable value of the City. At current estimates, the levy rate would be .010535045 (\$100,000 taxable value would pay \$1,053.50). Last year’s levy was .009939337 (\$100,000 taxable value pays \$993.93). Recent city levy rates expressed for \$100,000 taxable value are:

FY2008	\$1,001.09
FY2009	\$975.72
FY2010	\$957.78
FY2011	\$973.61
FY2012	\$895.53
FY2013	\$972.97
FY2014	\$993.93
FY2015	\$1,053.50

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| <ul style="list-style-type: none"> • Predicted higher levy vs. FY14 • Approximately 1.05% • Depends on actual valuation |
|--|

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

	FY13	FY14	FY15 (estimated)
\$100,000 Taxable Value	\$972.97	\$993.93	\$1,053.50
\$167,840 residence (maximum value to take full advantage of current homeowner exemption)	\$816.53	\$834.11	\$884.10
Homeowner’s Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$83,974	\$81,000	\$83,920



2. Non-property tax revenue. The FY15 budget continues to estimate some weakness in state highway user tax, and other non-property tax revenue sources that support services supported by taxes. Sales tax revenue has stabilized and is growing, but that recovery is still modest. Some items are up, some are down. The overall situation is better than last year, but the City is still having to plan on FY15 revenue in these sources that is less than was actually received in FY2009.

Item	2009 actual	2010 actual	2011 actual	2012 actual	2013 actual	Prior 12 mo (FY13/FY14)	FY14 Budget	FY15 Budget
Sales Tax	\$3,347,640.14	\$3,289,976.86	\$3,450,901.69	\$3,647,102.60	\$3,918,803.14	\$3,978,442.14	\$4,145,429	\$4,231,000
Highway User	\$1,876,545.04	\$1,854,864.16	\$1,837,340.21	\$1,814,926.46	\$1,802,459.49	\$1,800,532.05	\$1,801,130	\$1,800,000
Building Permits	\$1,273,443.91	\$354,361.77	\$652,305.71	\$380,613.68	\$456,143.86	\$503,425.50	\$400,000	\$475,000
Nat. Gas Franchise	\$533,603.90	\$454,213.51	\$434,121.88	\$365,459.08	\$366,141.54	\$383,404.73	\$338,378	\$365,000
Liquor Tax	\$568,934.00	\$543,390.00	\$553,787.00	\$587,180.00	\$600,015.00	\$595,015.00	\$595,000	\$600,000
Gen Fund Interest	\$119,422.57	\$39,428.96	\$40,495.52	\$18,115.31	\$25,596.19	\$76,602.78	\$23,000	\$125,000
Cable Franchise	\$393,986.91	\$370,264.47	\$351,450.14	\$338,061.70	\$289,730.63	\$295,934.64	\$300,000	\$295,000
Magistrate Court	\$294,511.15	\$253,737.70	\$263,160.15	\$288,769.24	\$249,337.86	\$246,112.61	\$270,000	\$245,000
Electric Franchise	\$346,002.90	\$367,605.09	\$349,763.13	\$351,957.97	\$402,479.19	\$430,257.40	\$388,592	\$400,000
Cemetery Charges	\$230,981.75	\$249,980.00	\$260,385.00	\$277,840.00	\$284,105.00	\$319,140.00	\$277,840	\$315,000
Total For FY	\$8,985,072.27	\$7,777,822.52	\$8,193,710.43	\$8,070,026.04	\$8,394,811.90	\$8,628,866.85	\$8,539,369	\$8,851,000

3. Labor Costs & Compensation. Being a service industry, labor is the single largest cost in the city, accounting for 45% of total city expense, including all associated benefits. In the general fund, labor accounts for 73% of the budgeted expense (the general fund includes most of the people in the city, including police & fire). The Consumer Price Index increased 1.58% from January 2013 to January 2014. The City is proposing a 0.5% increase in wages to take effect 1 October, 2013. This is for non-union employees; fire & police union employees received the 0.5% during FY14. The 0.5% is to compensate for a change in the overtime rules. Vacation time will no longer count as “hours worked” when calculating whether an employee exceeded federal labor standards act limits and is therefore due overtime rates of pay. 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%
Total	23.70%	13.53%

Medical benefits were another difficult area in building this budget. The City’s claim history improved but all employers are required to pay additional health insurance fees in order to fund certain aspects of the federal Affordable Health Care Act. The City’s health insurance expense rose 5.38%. The City accepted a \$100 co-pay for emergency room visits in order to keep the increase from being even larger (would have been 5.94%). There were no other changes to plan design. The City will pay about 2/3 of the medical insurance increase and pass on the remaining 1/3 to employees. There were no increases in dental insurance or life insurance rates.

Retirement benefits were stable in the FY15 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. Last year, PERSI raised both employer and employee contribution rates, but there were no further changes for FY15.

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 elect to add three positions in the Fire Department that will be cost-shared with the Bannock County Ambulance District. The three positions are a mechanic, a Division Chief of Training and an administrative support position. The Ambulance District will pay 1/3 of the expenses. Additionally, the City added a half-time position in video services to maintain services there. One additional Customer Service Representative was added in Utility Billing, although this was fully funded by utility rates and did not impact taxes.

4. Bonded Debt and capital planning. No new long-term debt is planned in the tax funds for FY15. The City does intend to sell approximately \$20M in sewer bonds sometime in FY15 to finance EPA-mandated improvements at the wastewater treatment plant. In the tax funds, the City plans to take on modest shorter-term lease-purchase debt for a street sweeper purchase. 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 FY15, the City will put aside another \$35,000 for building renovation but use \$80,000 of the previously saved up cash balance to finance some needed renovations. The FY15 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. Although there were some reductions to the Street budget request, the base program of \$1 Million for road paving and sealing was approved. A new problem is a new unfunded mandate to accelerate curb ramp replacements per the American Disabilities Act (ADA). For many years, the City operated under a requirement to bring curb ramps up to ADA standards when a road underwent major renovation. The new rules require that the ramps be modernized in conjunction with even minor treatments such as a fog or chip seal. The ramps must include expensive domed inserts (the pebbled domes provide warning for the sight-impaired). The street department believes that the \$1 Million paving materials budget will need to be \$1.2M going forward simply to accommodate the increased ADA ramp requirements. Since Street had accumulated \$200,000 in cash balance over the prior year mainly due to light winter maintenance, the City will use that \$200,000 in FY15. In this way, funding will be adequate to achieve the goal of treating 10% of the city's 265 miles of streets with appropriate overlay, sealing and microsealing treatments and meet the new ADA requirements. As always, the estimate is subject to large changes in material prices next season.

The city continues to struggle with reduced user fee funding from state highway user fee distributions. In FY1999, the city received \$2,347,944 in user fees. In FY13, we received only \$1,802,459, down \$545,485 (-23.2%). Inflation since 1999 has eroded the purchasing power by 42% according to the consumer price index and likely more considering road cost inflation vs. broader averages. In addition, the city has grown about 12% in population. In the end the city needs about 54% more to stay even and gets 23% less, opening up a 77% difference between the requirement and what user fees used to provide. Local property taxes have to make up the difference or else we fall behind. We're seeing both higher property taxes and difficulty in funding routine maintenance. The state has not changed the highway user fee from the current 25 cents per gallon since 1996.

6. Emergency Services. The FY15 budget sustains existing operations and adds three positions in Fire, jointly funded by the City and Bannock County Ambulance District as described in section 3. Also included in the FY15 budget is a partial year final continuation of a mid-FY12 grant-funded increase in Police to add two sworn patrol officers. The grant pays for the first three years of funding, and goes thru mid-FY15. Thus, for FY15, the two officers are only partially grant-supported; in FY16 and beyond, the requirement falls 100% to the city.

7. Enterprise Funds (Utilities). Utility rates were adjusted in July after review in a new five-year rate study. Rates were taken down in December as a result of the PILOT fee adjustment discussed in section #1. In July, the city adjusted rates modestly upwards in Sanitation and Water to account for FY15 predicted inflation and increases in cost of service. In Water Pollution Control (WPC), sewer rates went up significantly to account for predicted debt service required to pay for new construction. The construction is necessary to meet EPA mandated permit requirements, highlighted by a requirement to

take more Phosphorus out of our discharge. The improvements are projected to cost approximately \$20 Million and must be on-line in 2017. Detailed design is underway and the city expects to go to bid and borrow the required sums in FY15.

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 FY15 utility changes are illustrated below:

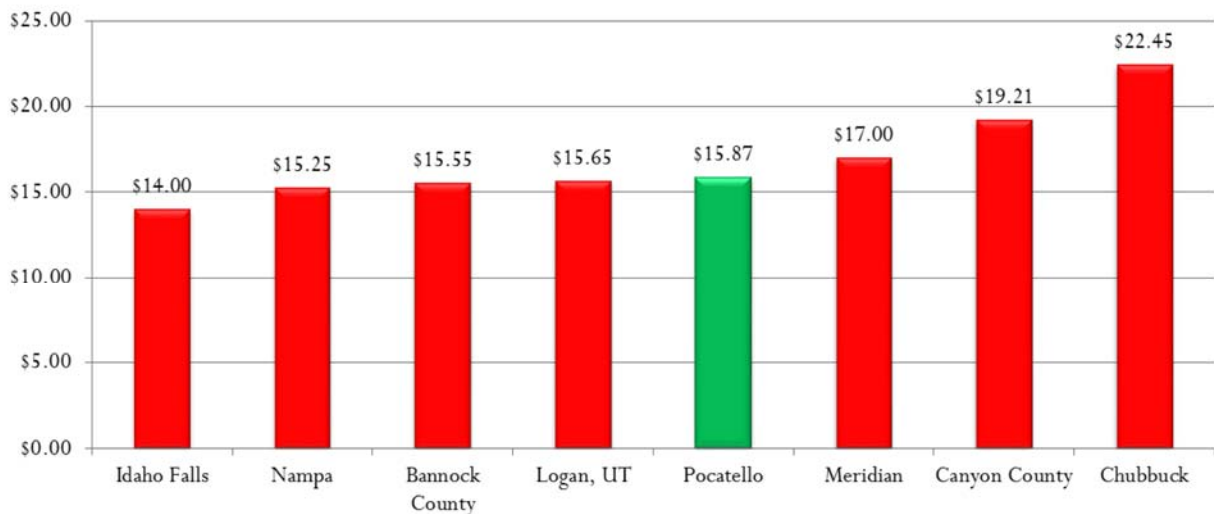
City of Pocatello, ID Utility rate comparison							
	FY13 (adopted)	FY14 (adopted 1 Oct 2013)	FY14 (reduced 19 Dec)	FY15 *	FY14 (per 1 Oct 2013) - FY15 \$ difference	FY14 (per 1 Oct 2013) - FY15 % difference	
Sanitation 96 gallon service	\$15.63	\$16.02	\$15.87	\$16.40	\$0.38	2.37%	
Water 3/4" fixed line charge	\$8.18	\$8.75	\$7.94	\$8.35	-\$0.40	-4.57%	
Water 9,000 gallons	\$21.42	\$22.05	\$19.98	\$20.52	-\$1.53	-6.94%	
Sewer, residential service	\$24.30	\$25.85	\$21.83	\$28.20	\$2.35	9.09%	
Monthly Total	\$69.53	\$72.67	\$65.62	\$73.47	\$0.80	1.10%	

* The changes to utility rates were adopted July 17, 2014 to be effective August 1, 2014 for sewer and effective October 1, 2014 for Sanitation and Water.

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 utilities compared in FY14 (FY15 comparison still to be determined as we and others adjust rates for the coming year):

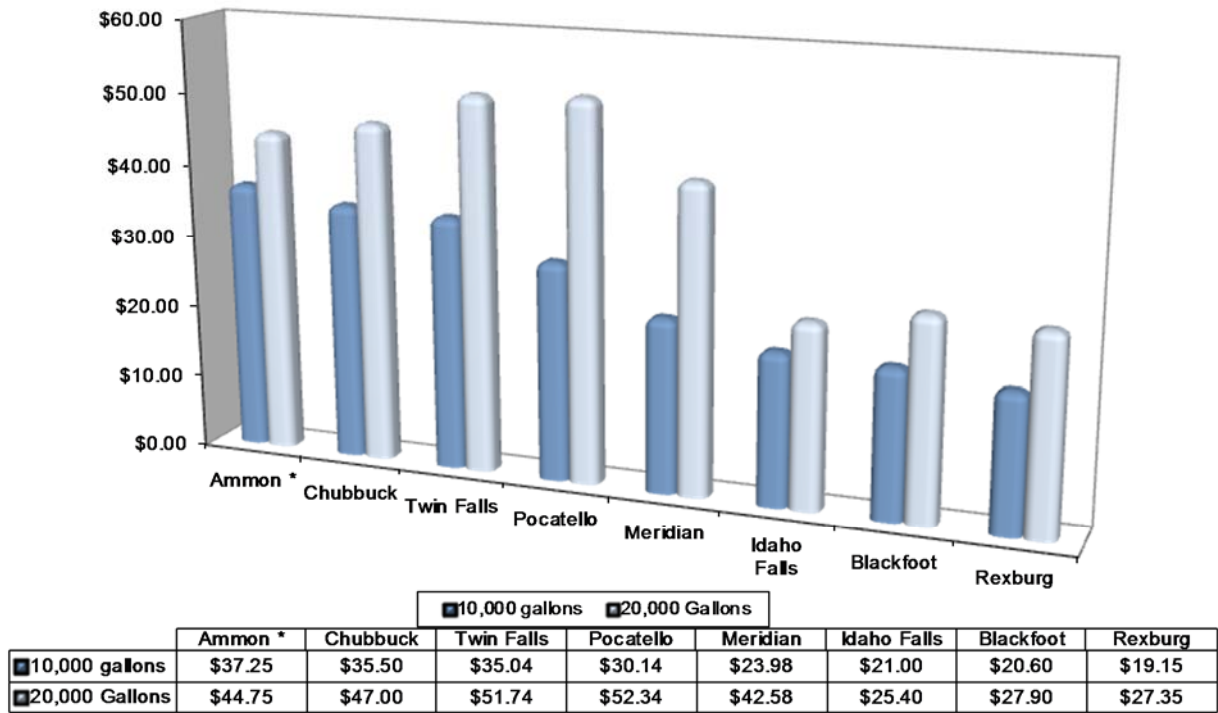
Sanitation:

Residential Sanitation Rates FY14
(Bannock County and Idaho Falls do not offer curbside recycling)



Water:

Residential Water Rates FY14

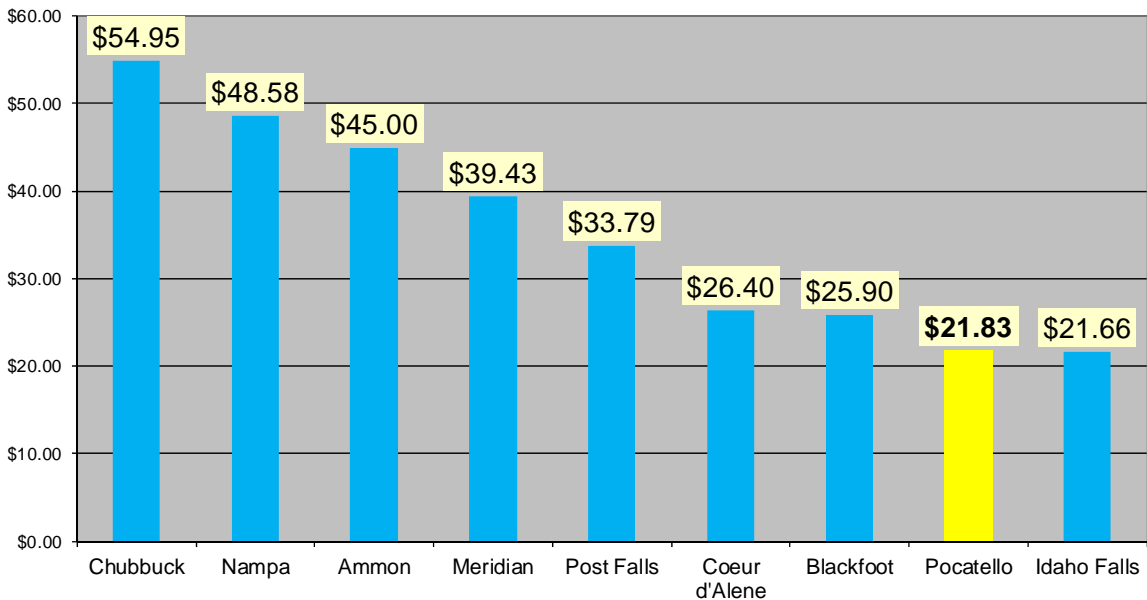


* Ammon's water is a flat rate, \$37.25 for small lots and \$44.75 for new large lots.

Water Pollution Control (sewer):

Residential Sewer Rates FY14

**Area Sewer Rates
Residential Monthly**



8. Zoo entrance restrooms. The FY15 plan allocates another \$25,000 towards a new entrance at the zoo which will include appropriate restroom facilities.

9. Transit Operations Facility / Sanitation Improvements. The transit facility is on track to be completed in FY14. The FY15 budget authorizes continuation of a follow-on project to make best use of the old obsolete facility on South 2nd. The Sanitation department will demolish the old transit facility and expand the current Sanitation yard, encompassing the old transit yard and building site. The larger Sanitation yard will allow the department to consolidate storage of various carts, containers and roll-off bins that are currently stored in various places within the city.

10. Animal Shelter Replacement. The FY15 budget authorizes continued expenditures out of Fund 079 to replace the current obsolete animal shelter. The project was funded with a \$2.8M bond authorized by voters in November, 2012 and transfers from the City's general fund of \$464,000.

10. FY15 budget overall.

Strengths of the budget plan include:

- Realistic revenue estimates, including loss of PILOT revenue.
- Re-analyzed utility rates that are realistic and will sustain the utility operations, including planning for debt financed sewer improvements mandated by the EPA
- Workable pavement management program that will allow various treatments of about 10% the city's streets while also allowing for the accelerated ADA ramp mandates.
- Sustains public safety operations and increases fire staffing with cost sharing from Bannock County Ambulance District.
- Finishes the animal shelter replacement project.
- Improves Sanitation operations with a follow-on project to re-use the obsolete transit facility.
- Addresses compensation with a 2/3 cost share on a 5.38% medical insurance increase and a 1/2 of 1.00% wage increase for non-union employees to make them comparable to union employees and gain changes to overtime rules that are more comparable to most other employers.
- Realistic expenses, including state fee increases in public safety (Idaho Law Enforcement Teletypewriter System or ILETTS).

Shortcomings to bear in mind include:

- Higher levy rate than last year
- More reliance on property tax due to weakness in other areas like highway user fees, preventing further levy reductions
- Wage COLA that is less than the inflation rate.
- Continued medical insurance cost increases.
- No FY15 funding for fire apparatus and street equipment savings funds
- Use of one-time money in accumulated tax-fund cash balances of \$330,000. Although the cash balances are adequate to do this, one-time money should be used for one-time expenditures like capital equipment or debt pay-down. Much of this is to sustain operations, particularly in Street, where \$200,000 is used up to meet ADA ramp mandates.
- Reduced tax-fund operating expenses amounting to absorbing inflation. Even after considering the one-time \$80,000 transfer to fund building renovations, the general fund operating and capital budget is down -0.63% vs. FY14, and inflation is up 1.58%.

Detailed FY2015 Adopted Budget Tables

The following pages are excerpts from the FY15 Budget plan. These tables provide fairly detailed information fund by fund, department by department. Key information includes:

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

2) **Comparisons and Charts.** Year to year trends in broad budgets are difficult to compare given differences in grants and major construction projects. The “service level reports” and the service level summary documents provide more detailed analysis of each function, including 5 year trends and conversion to purchasing power. Inflation as measured by the consumer price index from January 2013 to January 2014 was 1.58%. Real growth is estimated to be about 0.5% as measured by the increase in city population. The city’s general fund for FY15 is up 0.17%. Of the \$55,711 increase, \$80,000 is attributable to a one-time transfer from the City’s Building Sustainment Fund 076 which will transfer \$80,000 of previously saved up funds to finance \$80,000 of repairs and renovations to the City Hall building facility, including curb work on 7th avenue. Absent this internal transfer, the FY15 General Fund is down \$24,289 (-0.075%) from FY14. 3 additional employees were added in the Fire Department (a mechanic, a Division Chief of Training and an administrative assistant). These employees are 1/3 paid for out of the Ambulance Fund (Bannock County Ambulance District), as they have split duties between fire and emergency medical services. Medical insurance went up 5.38%; management absorbed approximately 2/3 of this expense while transferring 1/3 to employees. Cost of Living Allowance (COLA) was limited to 0.5% for non-union employees and 0% for union employees (who received 0.5% increase in FY14). This increase is to compensate for tightening overtime rules, including the provision that vacation hours will no longer count as hours worked when calculating whether an employee is due overtime for hours worked greater than federal labor standards limits. The overall city budget including all funds less internal transfers is down -0.10%, with major factors including smaller capital spending in the transit department, although some larger capital spending occurs in Fund 070 (Federal Highway Aid Fund) due to the South Valley Road connector project.

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

4) **Property Tax Summary.** This page shows how \$26,769,193 in property taxes will be spent, how that compares to last year, how taxes compare FY03-FY14 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 45% 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 (83%).

7) **General Fund Comparisons FY14 to FY15.** 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 FY14 to FY15.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY14 to FY15.** 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 FY15 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 (FY2013) as part of the input to the FY2015 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 :

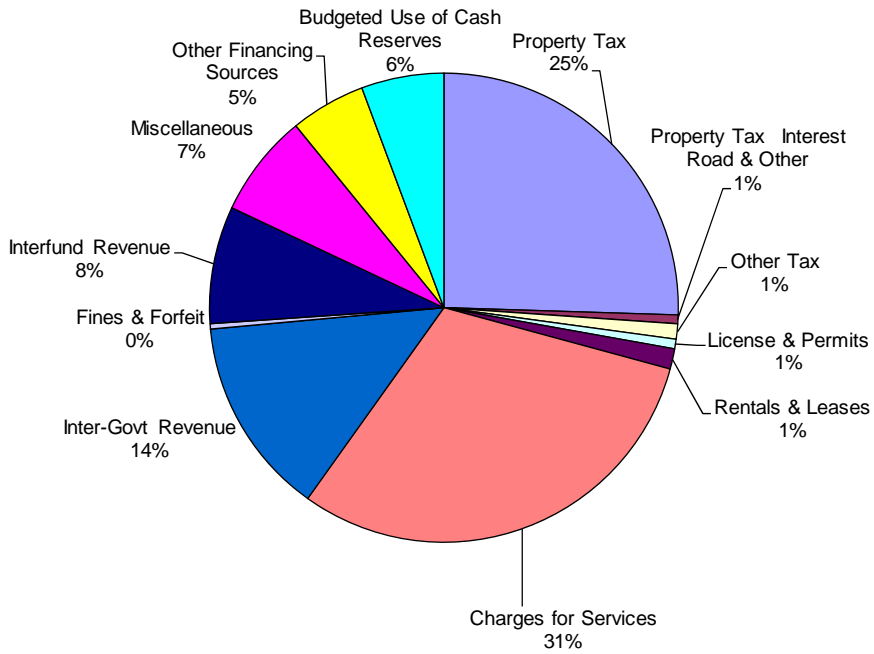
- 1) **FY2014 Adopted Budget – Budget Digest** (this document)
- 2) **FY2013 Service Level Report** (discusses city services for the last completed year)
- 3) **Adopted Fee Changes FY2015 – detailed listing** (details fee changes for FY15)

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

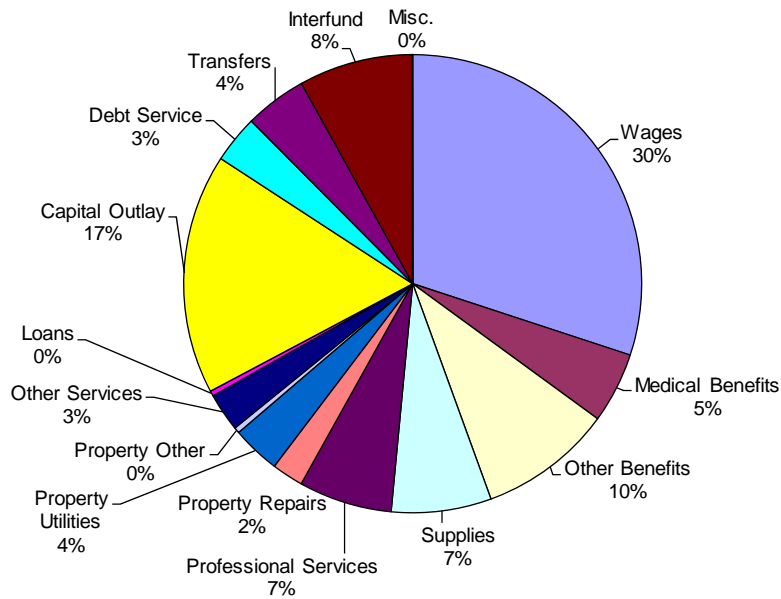
FY 2015 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
July 15, 2014			(Under)	Notes
General Fund - 001	\$32,374,648	\$32,374,648	\$0	
Liability Insurance Fund - 002	\$1,028,436	\$1,053,436	(\$25,000)	Authorizing 25K reserves if required
Street Fund - 003	\$5,587,536	\$5,787,536	(\$200,000)	Authorizing 200K fund balance
Recreation Fund - 004	\$1,858,038	\$1,858,038	\$0	
Cemetery Fund - 005	\$473,649	\$498,649	(\$25,000)	Authorizing 25K fund balance
Airport Fund - 006	\$1,286,121	\$1,306,121	(\$20,000)	Authorizing 20K fund balance
Library Fund - 007	\$1,628,226	\$1,658,226	(\$30,000)	Authorizing 30K fund balance
Public Transit Fund - 009	\$3,245,878	\$3,245,878	\$0	
Video Services Fund - 012	\$377,434	\$407,434	(\$30,000)	Authorizing 30K fund balance
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,643	(\$10,643)	
Emergency Repair Fund - 016	\$100,000	\$100,000	\$0	
Stormwater Env Science Fund - 017	\$393,779	\$512,804	(\$119,025)	Authorizing \$119K cash balance for projects
Sanitation Fund - 030	\$7,351,118	\$7,351,118	\$0	
Water Fund - 031	\$11,633,233	\$11,422,725	\$210,508	Building cash for future capital projects
Water Pollution Control Fund - 032	\$10,770,661	\$10,876,160	(\$105,499)	Spending \$105K cash towards project design
Ambulance District Fund - 035	\$3,100,000	\$3,100,000	\$0	Approved by Bannock County
Water Capacity Fee Fund - 037	\$129,200	\$729,444	(\$600,244)	Drawing down cash to pay FY15 debt svc
WPC Capacity Fee Fund - 038	\$191,749	\$0	\$191,749	Building cash to pay future debt svc
Information Systems Fund - 050	\$984,384	\$1,026,046	(\$41,662)	Spending cash on capital projects
Utility Billing Fund - 052	\$1,295,908	\$1,295,908	\$0	
Medical Insurance Fund - 053	\$102,882	\$129,863	(\$26,981)	Transferring 25K cash to Gen fund in FY15
Public Works Fund - 054	\$231,725	\$301,363	(\$69,638)	Authorizing 70K cash for public works projects
Fuel Internal Service Fund - 055	\$1,809,037	\$1,809,037	\$0	
Worker's Insurance Fund - 056	\$694,136	\$1,187,776	(\$493,640)	Authorizing 400K+ reserves if required
Govt Debt Service Fund - 059	\$221,728	\$221,728	\$0	
WPC Debt Svc Fund - 060	\$2,362,166	\$2,362,166	\$0	
Water Debt Service Fund - 061	\$729,444	\$729,444	\$0	
Federal Aid Projects Fund - 070	\$5,754,977	\$5,787,574	(\$32,597)	Re-appropriate cash for Benton bridge
Street Special Projects Fund - 071	\$0	\$595	(\$595)	small drawdown of cash
Airport Construction Fund - 072	\$1,409,750	\$1,380,000	\$29,750	
Water Construction Fund - 073	\$0	\$1,268,980	(\$1,268,980)	Using bond proceeds as voters approved
WPC Construction Fund - 074	\$0	\$0	\$0	Dormant fund for FY15
Fire Apparatus Capital Fund - 075	\$0	\$0	\$0	Future fund for saving cash for fire apparatus
Building Renovation Fund - 076	\$35,880	\$80,000	(\$44,120)	Using some cash for current building renovations
Street Equipment Capital Fund - 077	\$0	\$0	\$0	Future fund for saving cash for street equipment
Other Activity Capital Fund - 078	\$13,000	\$49,734	(\$36,734)	drawdown for survey vehicle & building sedan
Animal Shelter Building Fund - 079	\$0	\$2,800,000	(\$2,800,000)	Using bond proceeds for shelter construction
CDBG Entitlement Grant Fund - 081	\$746,600	\$838,044	(\$91,444)	Using some prior year program income for FY15
Police Grants Fund - 088	\$36,819	\$36,819	\$0	
Police Retirement Trust Fund - 951	\$395,521	\$845,334	(\$449,813)	Drawdown of cash per life of trust fund
Retirement Payout Fund - 952	\$192,064	\$183,783	\$8,281	Building cash for future retirement payouts
Airport Bond Trust Fund - 953	\$54	\$0	\$54	Accumulating interest
EIDC Revolving Loan Fund - 954	\$211,697	\$211,697	\$0	
CDR Loan Trust Fund - 955	\$45,053	\$255,145	(\$210,092)	Authorizing cash for new loans as needed
Zoo Animal Trust Fund - 957	\$109,800	\$173,281	(\$63,481)	Authorizing donated cash for zoo capital projects
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$0	\$12,714	(\$12,714)	Authorizing cash for new loans as needed
Standrod Trust Fund - 960	\$0	\$0	\$0	Fund expended in FY14; not active in FY15
Façade Loan Trust - 962	\$0	\$76,796	(\$76,796)	Authorizing cash for new loans as needed
Parks & Rec Develop Trust - 963	\$0	\$3,300	(\$3,300)	Authorizing cash for parks improvements
Property Abatement Fund - 964	\$8,000	\$70,872	(\$62,872)	Authorizing cash for demolition if needed
Total Revenues & Expenditures	\$99,020,331	\$105,530,859	(\$6,510,528)	
Less Transfers	\$13,109,269	\$13,109,269		
Totals less transfers	\$85,911,062	\$92,421,590		

Comparisons:	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Expense Less Transfers:	\$75,19,656	\$78,502,742	\$89,354,145	\$82,376,638	\$87,574,042	\$86,835,501	\$92,512,025	\$92,421,590
% Change vs Previous FY:	10.46%	4.52%	13.82%	-7.81%	6.31%	-0.84%	5.64%	-0.10%

City-Wide Revenues By Source



City-Wide Expense By Function



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

July 15, 2014	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	\$32,374,648	\$22,276,056	\$243,292	\$0	\$683,426	\$30,612	\$256,757	\$5,681,527	\$338,420	\$1,950,730	\$497,756	\$416,072	\$0
Liability Insurance Fund 002	\$1,028,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$2,000	\$0	\$25,000
Street Fund 003	\$5,587,536	\$1,278,093	\$390,174	\$813,661	\$0	\$0	\$0	\$1,800,000	\$0	\$966,540	\$33,543	\$305,525	\$200,000
Recreation Fund 004	\$1,858,038	\$636,896	\$0	\$0	\$0	\$490,445	\$511,537	\$0	\$0	\$0	\$219,160	\$0	\$0
Cemetery Fund 005	\$473,649	\$158,649	\$0	\$0	\$0	\$0	\$315,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Airport Fund 006	\$1,286,121	\$606,054	\$0	\$0	\$0	\$536,926	\$91,596	\$0	\$0	\$0	\$51,545	\$0	\$20,000
Library Fund 007	\$1,628,226	\$1,591,717	\$0	\$0	\$0	\$0	\$0	\$0	\$32,229	\$0	\$4,280	\$0	\$30,000
Pocatello Regional Transit 009	\$3,245,878	\$0	\$0	\$0	\$0	\$0	\$689,320	\$1,623,000	\$0	\$20,000	\$62,000	\$851,558	\$0
Video Services Fund 012	\$377,434	\$0	\$0	\$295,000	\$0	\$0	\$13,144	\$0	\$0	\$0	\$1,200	\$68,090	\$30,000
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	\$0
Stormwater Env Sciences Fund 017	\$393,779	\$0	\$0	\$0	\$0	\$0	\$0	\$68,000	\$0	\$325,779	\$0	\$0	\$119,025
Sanitation Fund 030	\$7,351,118	\$0	\$0	\$0	\$0	\$270,475	\$6,798,624	\$0	\$0	\$0	\$255,059	\$26,960	\$0
Water Fund 031	\$11,633,233	\$0	\$0	\$0	\$0	\$2,400	\$11,585,072	\$0	\$0	\$0	\$36,000	\$9,761	(\$210,508)
Water Pollution Control Fund 032	\$10,770,661	\$0	\$0	\$0	\$0	\$100,000	\$10,596,711	\$0	\$0	\$0	\$73,950	\$0	\$105,499
Ambulance Fund 035	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100,000	\$0	\$0	\$0	\$0	\$0
Water Capacity Fee Fund 037	\$129,200	\$0	\$0	\$0	\$0	\$0	\$129,200	\$0	\$0	\$0	\$0	\$0	\$600,244
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	\$984,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960,849	\$0	\$23,535	\$41,662
Utility Billing Fund 052	\$1,295,908	\$0	\$0	\$0	\$0	\$0	\$192,167	\$0	\$0	\$1,103,511	\$230	\$0	\$0
Medical Insurance Fund 053	\$102,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,882	\$0	\$0	\$26,981
Public Works Admin. Fund 054	\$231,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231,725	\$0	\$0	\$69,638
Fuel Internal Service Fund 055	\$1,809,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,809,037	\$0	\$0	\$0
Worker's Insurance Fund 056	\$694,136	\$0	\$0	\$0	\$0	\$0	\$694,136	\$0	\$0	\$0	\$0	\$0	\$0
Govt Debt Service Fund 059	\$221,728	\$221,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Debt Service Fund 060	\$2,362,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362,166	\$0
Water Debt Service Fund 061	\$729,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$729,444	\$0
Federal Aid Construction Fund 070	\$5,754,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,603,000	\$151,977	\$32,597
Street Construction Fund 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595
Airport Construction Fund 072	\$1,409,750	\$0	\$0	\$0	\$0	\$0	\$91,000	\$1,318,750	\$0	\$0	\$0	\$0	(\$29,750)
Water Costruction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,268,980
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0
Street Equipment Capital Fund 077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,000	\$36,734
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000
Entitlement Grant Fund 081	\$746,600	\$0	\$0	\$0	\$0	\$0	\$0	\$724,953	\$0	\$0	\$0	\$21,647	\$91,444
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	\$449,813
Retirement Payout Trust Fund 952	\$192,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,064	(\$8,281)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$211,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$176,547	\$0
CDR Loan Trust Fund 955	\$45,053	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$24,528	\$525	\$210,092
Zoo Animal/Education Trust Fund 957	\$109,800	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$74,800	\$0	\$63,481
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	\$12,714
Standrod Trust Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,796
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	\$62,872
GRAND TOTALS	\$99,020,331	\$26,769,193	\$633,466	\$1,108,661	\$691,426	\$1,466,738	\$32,191,013	\$14,353,049	\$390,649	\$8,497,489	\$7,469,776	\$5,448,871	\$5,972,768

FY15 Property Tax Summary

	General Fund (includes Fire Retirement)										Police Retirement	Estimated Valuation % Change:
	Total	Retirement	Street	Airport	Cemetery	Library	Recreation	Bond Retirement				
FY14	\$24,838,920	\$19,042,209	\$2,476,406	\$606,264	\$222,620	\$1,585,272	\$677,090	\$229,059			\$0	1.68%
FY15	\$26,769,193	\$22,276,056	\$1,278,093	\$606,054	\$158,649	\$1,591,717	\$636,896	\$221,728			\$0	
\$ change	\$1,930,273	\$3,233,847	-\$1,198,313	-\$210	-\$63,971	\$6,445	-\$40,194	-\$7,331			\$0	
% change	7.77%	16.98%	-48.39%	-0.03%	-28.74%	0.41%	-5.94%	-3.20%			N/A	
Projected Levy rate	0.01053821	0.008769400	0.000503146	0.000238585	0.000062455	0.000626610	0.000250726	0.000087288			0.000000000	
Statutory limit	N/A	0.009000000	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit			0.0008	
Difference												

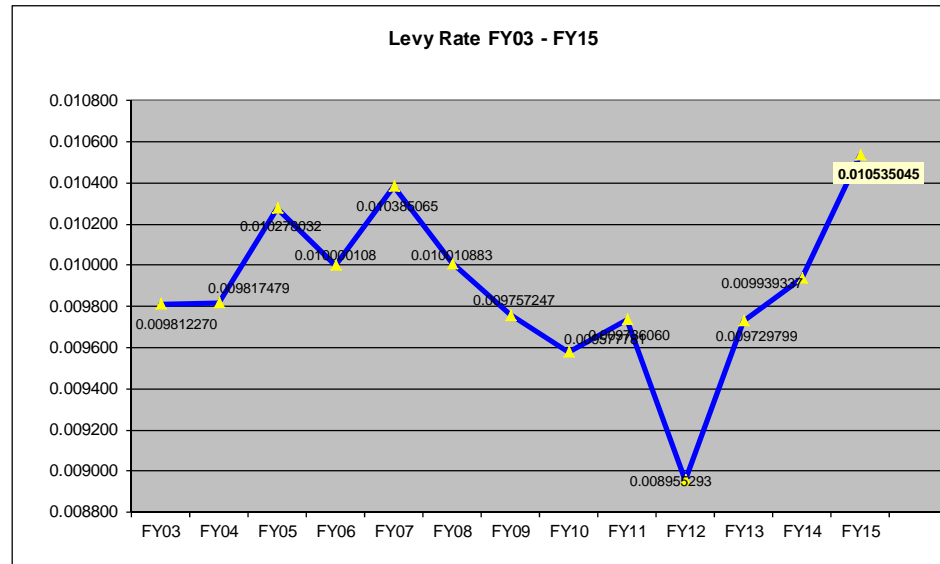
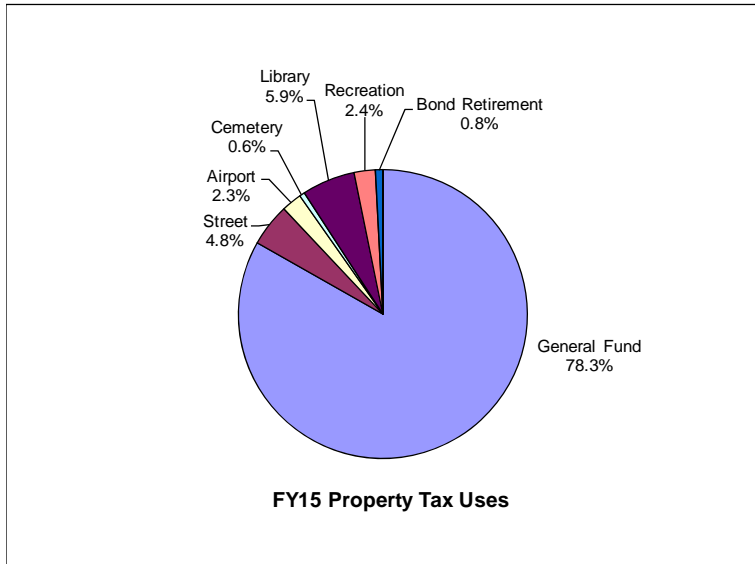
Final Valuation:

	Base Value	Urban Renewal Increment
Bannock County:	\$2,495,582,742 + \$42M	\$89,684,738
Power County:	\$2,620,352	\$5,866,423
Total:	\$2,498,203,094 + \$42M	w/increment \$2,593,754,255

* Bond Retirement portion assessed against value including U/R increment

Property Tax History

	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Valuation	\$1,474,377,921	\$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	\$2,481,761,216	\$2,498,203,094	\$2,540,203,094
\$ Levied	\$14,466,994	\$14,982,251	\$16,107,627	\$16,631,566	\$17,604,300	\$19,119,733	\$20,375,325	\$21,222,708	\$21,931,741	\$22,878,818	\$24,147,038	\$24,838,920	\$26,769,193
Levy Rate	0.009812270	0.009817479	0.010278032	0.010000108	0.010385065	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009729799	0.009939337	0.010535045
Rate Change	-1.60%	0.05%	4.69%	-2.70%	3.85%	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	8.65%	2.15%	5.99%

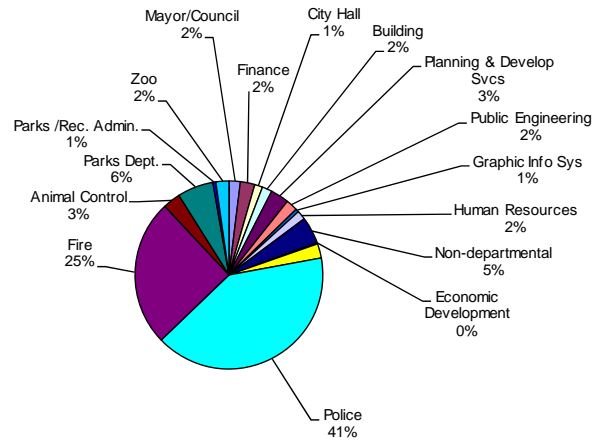


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015**

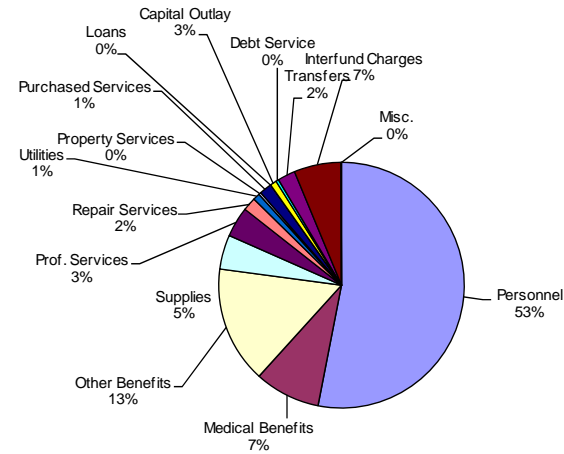
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$32,374,648	\$17,181,671	\$2,799,779	\$4,983,103	\$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	\$0
Liability Insurance Fund 002	\$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	-\$25,000
Street Fund 003	\$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	-\$200,000
Recreation Fund 004	\$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	\$0
Cemetery Fund 005	\$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	-\$25,000
Airport Fund 006	\$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	-\$20,000
Library Fund 007	\$1,658,226	\$880,192	\$160,271	\$217,237	\$193,339	\$21,614	\$25,968	\$32,536	\$0	\$22,017	\$0	\$0	\$0	\$4,243	\$73,809	\$0	-\$30,000
Pocatello Regional Transit 009	\$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	\$0
Video Services Fund 012	\$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	-\$30,000
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	\$100,000	\$0	\$0	\$0	\$0	\$0	\$98,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108	\$0	\$0
Stormwater Env Science Fund 017	\$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	-\$119,025
Sanitation Fund 030	\$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	\$0
Water Fund 031	\$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	\$210,508
Water Pollution Control Fund 032	\$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	-\$105,499
Ambulance Fund 035	\$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	\$0
Water Capacity Fee Fund 037	\$729,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$729,444	\$0	\$0	\$0
WPC Capacity Fee Fund 038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Information Systems Fund 050	\$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	-\$41,662
Utility Billing Fund 052	\$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	\$0
Medical Insurance Fund 053	\$129,863	\$0	\$0	\$0	\$15,225	\$57,500	\$0	\$0	\$0	\$25,400	\$0	\$0	\$0	\$25,000	\$6,738	\$0	-\$26,981
Public Works Admin. Fund 054	\$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	-\$69,638
Fuel Internal Service Fund 055	\$1,809,037	\$0	\$0	\$0	\$1,731,063	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$62,925	\$12,549	\$0	\$0
Worker's Insurance Fund 056	\$1,187,776	\$0	\$0	\$0	\$100	\$156,000	\$0	\$0	\$0	\$1,027,480	\$0	\$0	\$0	\$0	\$4,196	\$0	-\$966,048
Govt Debt Service Fund 059	\$221,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,913	\$0	\$2,815	\$0	\$0
Enterprise Debt Service Fund 060	\$2,362,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,345,692	\$0	\$16,474	\$0	\$0
Water Debt Service Fund 061	\$729,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,548	\$0	\$7,896	\$0	\$0
Federal Aid Construction Fund 070	\$5,787,574	\$0	\$0	\$0	\$0	\$342,000	\$0	\$0	\$0	\$0	\$0	\$5,430,000	\$0	\$0	\$15,574	\$0	-\$32,597
Street Special Projects 071	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595	\$0	-\$595
Airport Construction Fund 072	\$1,380,000	\$0	\$0	\$0	\$0	\$356,500	\$0	\$0	\$0	\$0	\$0	\$1,023,500	\$0	\$0	\$0	\$0	\$29,750
Water Construction Fund 073	\$1,268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$8,980	\$0	-\$1,268,980
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0
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	\$49,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,734	\$0	\$0	-\$36,734
Animal Shelter Building Fund 079	\$2,800,000	\$0	\$0	\$0	\$1,000	\$500,000	\$0	\$0	\$0	\$1,000	\$0	\$2,298,000	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$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	-\$91,444
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	\$845,334	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,822	\$0	-\$449,813
Retirement Payout Trust Fund 952	\$183,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183,783	\$0	\$0	\$8,281
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	\$211,697	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$697	\$0	\$0
CDR Loan Trust Fund 955	\$255,145	\$0	\$0	\$0	\$4,500	\$56,520	\$61,971	\$0	\$0	\$11,000	\$70,380	\$50,000	\$0	\$0	\$774	\$0	-\$210,092
Zoo Animal/Education Trust 957	\$173,281	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$281	\$0	-\$63,481
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	\$12,714	\$0	\$0	\$0	\$0	\$12,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$12,714
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	\$76,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,796	\$0	\$0	\$0	\$0	\$0	-\$76,796
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	\$70,872	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$82	\$0	-\$62,872
GRAND TOTALS	\$105,530,859	\$31,705,094	\$5,266,468	\$9,927,993	\$7,452,069	\$6,961,299	\$2,354,495	\$3,603,283	\$423,978	\$2,871,168	\$382,176	\$17,900,792	\$3,550,625	\$4,611,780	\$8,497,489	\$22,150	-\$3,730,321

Expenses: General Fund Department Detail FY2015

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.	Increase in Cash Reserves
Mayor/Council	\$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	\$0
Finance	\$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	\$0
City Hall	\$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	\$0
Building	\$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	\$0
Planning & Develop Svcs	\$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	\$0
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	\$0
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	\$0
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	\$0
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	\$0
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	\$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	\$0
Police	\$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	\$0
Fire	\$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	\$0
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	\$0
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	\$0
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	\$0
Zoo	\$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	\$0
Total General Fund	\$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	\$0



General Fund Expense By Department



General Fund Expense By Function

					07/15/14	Expenses: Selected Other Fund Detail FY2015														
	Total Budget	Personnel (wages, all types)	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc				
Liability Fund																				
Liability Insurance 002-9900	\$1,028,036	\$124,303	\$18,303	\$29,142	\$4,135	\$39,230	\$0	\$0	\$0	\$755,138	\$0	\$0	\$0	\$40,594	\$17,191	\$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	\$25,400	\$0	\$0	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0				
	\$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				
Street Fund																				
General 003-2001	\$4,550,036	\$1,595,975	\$322,274	\$462,131	\$491,408	\$26,720	\$194,050	\$430,200	\$50,877	\$27,804	\$0	\$297,500	\$142,663	\$60,646	\$447,788	\$0				
Capital 003-2002	\$1,237,500	\$0	\$0	\$0	\$0	\$0	\$230,000	\$7,500	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0				
Total Street	\$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				
Recreation Fund																				
Outdoor Rec & Educ 004-1304	\$276,312	\$93,762	\$11,953	\$23,652	\$99,600	\$11,345	\$1,625	\$1,275	\$6,950	\$5,086	\$0	\$0	\$0	\$458	\$20,406	\$200				
Team Sports 004-1305	\$454,735	\$190,471	\$23,906	\$52,973	\$62,200	\$61,350	\$16,050	\$0	\$10,000	\$7,622	\$0	\$0	\$0	\$949	\$28,014	\$1,200				
Ross Park Pool 004-1306	\$494,301	\$177,282	\$3,945	\$24,568	\$131,070	\$14,311	\$11,000	\$101,000	\$0	\$9,200	\$0	\$0	\$0	\$883	\$21,042	\$0				
Rec Center 004-1307	\$531,529	\$185,415	\$25,557	\$45,551	\$67,835	\$29,850	\$26,500	\$83,700	\$0	\$10,628	\$0	\$30,000	\$0	\$979	\$24,514	\$1,000				
Golf Capital 004-1308	\$74,239	\$0	\$0	\$0	\$0	\$7,400	\$0	\$0	\$2,500	\$0	\$0	\$64,000	\$0	\$0	\$89	\$0				
Fort Hall Replica 004-1311	\$17,441	\$7,918	\$0	\$1,617	\$2,500	\$1,474	\$0	\$2,300	\$0	\$1,341	\$0	\$0	\$0	\$40	\$251	\$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	\$9,481	\$0	\$0	\$0	\$0	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81	\$0				
Total 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				
Public Transit																				
Non-NTD Costs Div 009-2399	\$42,817	\$6,181	\$0	\$1,475	\$305	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$31	\$34,575	\$0				
MB DO/UR Veh Ops 009-2401	\$770,747	\$390,145	\$25,597	\$89,847	\$1,950	\$4,360	\$5,000	\$0	\$0	\$6,050	\$0	\$41,500	\$0	\$1,774	\$204,524	\$0				
MB DO/UR Veh Maint 009-2402	\$159,097	\$63,804	\$10,294	\$17,657	\$36,275	\$750	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$317	\$0	\$0				
MB DO/UR N-Veh Maint 009-2403	\$74,476	\$40,896	\$11,953	\$12,738	\$2,000	\$100	\$250	\$0	\$0	\$3,000	\$0	\$0	\$0	\$203	\$3,336	\$0				
MB DO/UR Admin 009-2404	\$213,892	\$131,267	\$23,906	\$36,464	\$1,400	\$1,025	\$350	\$9,600	\$3,250	\$5,900	\$0	\$0	\$0	\$730	\$0	\$0				
DR DO/UR Veh Ops 009-2501	\$611,359	\$325,709	\$37,272	\$86,205	\$925	\$1,320	\$4,480	\$0	\$0	\$4,450	\$0	\$0	\$0	\$1,812	\$149,186	\$0				
DR DO/UR Veh Maint 009-2502	\$141,852	\$74,925	\$11,953	\$20,827	\$15,775	\$500	\$17,500	\$0	\$0	\$0	\$0	\$0	\$0	\$372	\$0	\$0				
DR DO/UR N-Veh Maint 009-2503	\$5,625	\$0	\$0	\$0	\$1,700	\$100	\$250	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$1,575	\$0				
DR DO/UR Admin 009-2504	\$76,590	\$39,743	\$10,294	\$10,244	\$775	\$750	\$300	\$8,100	\$1,500	\$4,690	\$0	\$0	\$0	\$194	\$0	\$0				
DR DO/UR Veh Ops 009-2601	\$693,997	\$333,646	\$20,589	\$72,365	\$68,910	\$920	\$3,680	\$0	\$0	\$4,400	\$0	\$0	\$0	\$1,664	\$187,823	\$0				
DR DO/UR Veh Maint 009-2602	\$162,413	\$93,353	\$10,294	\$15,531	\$21,775	\$500	\$20,500	\$0	\$0	\$0	\$0	\$0	\$0	\$460	\$0	\$0				
DR DO/UR N-Veh Maint 009-2603	\$5,800	\$0	\$0	\$0	\$1,750	\$100	\$250	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$1,700	\$0				
DR DO/UR Admin 009-2604	\$180,527	\$97,204	\$23,906	\$28,807	\$775	\$850	\$300	\$8,000	\$4,250	\$9,325	\$0	\$0	\$0	\$467	\$6,643	\$0				
MB PT/UR Veh Ops 009-2701	\$68,142	\$0	\$0	\$0	\$100	\$67,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042	\$0				
MB PT/UR Veh Maint 009-2702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
MB PT/UR N-Veh Maint 009-2703	\$4,400	\$0	\$0	\$0	\$650	\$100	\$100	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$3,300	\$0				
MB PT/UR Admin 009-2704	\$34,144	\$21,187	\$0	\$6,102	\$100	\$125	\$25	\$3,250	\$3,250	\$0	\$0	\$0	\$0	\$105	\$0	\$0				
Total Transit	\$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				
Sanitation Fund																				
Administration 030-3001	\$2,652,319	\$334,274	\$28,101	\$76,120	\$8,575	\$13,250	\$4,750	\$1,009,500	\$0	\$11,295	\$0	\$334,405	\$0	\$21,328	\$810,721	\$0				
Comm Beautification 030-3002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Commercial 030-3003	\$1,376,570	\$654,020	\$187,964	\$215,761	\$70,050	\$50	\$51,000	\$0	\$0	\$325	\$0	\$0	\$0	\$3,280	\$194,120	\$0				
Residential 030-3004	\$1,202,232	\$303,256	\$54,511	\$93,559	\$67,150	\$0	\$46,000	\$0	\$0	\$200	\$0	\$485,000	\$0	\$1,506	\$151,050	\$0				
Container Repair 030-3005	\$643,360	\$102,008	\$16,961	\$31,095	\$474,075	\$0	\$2,500	\$0	\$2,750	\$125	\$0	\$0	\$0	\$534	\$13,312	\$0				
Maintenance 030-3006	\$500,688	\$237,159	\$45,876	\$73,261	\$56,550	\$5,500	\$65,300	\$0	\$0	\$5,050	\$0	\$0	\$0	\$1,185	\$10,807	\$0				
Roll off 030-3007	\$581,347	\$179,254	\$37,550	\$56,602	\$32,350	\$50	\$25,500	\$0	\$0	\$125	\$0	\$165,000	\$0	\$890	\$84,026	\$0				
Curbside Recycle 030-3018	\$394,602	\$172,667	\$17,529	\$49,911	\$18,950	\$3,750	\$15,500	\$0	\$0	\$24,125	\$0	\$0	\$0	\$815	\$91,355	\$0				
Drop-off Recycle 030-3019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total Sanitation	\$7,351,118	\$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				

Expenses: Selected Other Fund Detail FY2015 (Continued)

Fund Name	Total Budget	Personnel (wages, all types)	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc
Water Fund																
Administration 031-3001	\$2,420,445	\$265,260	\$58,107	\$65,979	\$17,714	\$717,500	\$38,745	\$0	\$3,000	\$14,400	\$0	\$0	\$0	\$21,288	\$1,218,452	\$0
Transmission 031-3008	\$5,081,827	\$1,756,023	\$337,577	\$477,907	\$539,000	\$13,150	\$109,150	\$13,500	\$100,700	\$19,500	\$0	\$1,402,700	\$0	\$8,761	\$303,859	\$0
Purification 031-3009	\$3,917,453	\$329,297	\$71,718	\$88,768	\$305,950	\$117,600	\$88,550	\$941,682	\$2,250	\$7,850	\$0	\$1,950,000	\$0	\$1,627	\$12,161	\$0
Total Water Fund	\$11,419,725	\$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	\$0
WPC Fund																
Operation & Maint 032-3010	\$5,813,887	\$691,893	\$112,340	\$181,017	\$512,551	\$36,138	\$133,177	\$392,113	\$13,000	\$27,650	\$0	\$60,000	\$50	\$2,385,571	\$1,267,887	\$500
Capital Outlay 032-3011	\$2,615,600	\$0	\$0	\$0	\$0	\$1,600,000	\$0	\$0	\$0	\$600	\$0	\$1,015,000	\$0	\$0	\$0	\$0
Lift stations 032-3012	\$1,292,428	\$391,869	\$75,068	\$104,128	\$107,553	\$18,640	\$68,554	\$45,000	\$100	\$4,653	\$0	\$460,000	\$0	\$1,931	\$14,932	\$0
Sludge Reuse 032-3013	\$698,510	\$193,967	\$25,319	\$52,080	\$83,410	\$100,872	\$44,400	\$80,000	\$110,407	\$700	\$0	\$0	\$0	\$941	\$6,414	\$0
Laboratory & Pre-Treat 032-302	\$455,735	\$181,588	\$39,209	\$50,236	\$66,425	\$92,900	\$16,540	\$0	\$300	\$2,010	\$0	\$0	\$0	\$894	\$5,633	\$0
Total WPC Fund	\$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
Ambulance Fund																
N. Bannock Cnty 035-3501	\$2,843,951	\$1,554,411	\$229,042	\$695,413	\$141,322	\$49,510	\$22,600	\$0	\$0	\$38,950	\$0	\$20,000	\$0	\$12,083	\$80,620	\$0
Lava Hot Springs 035-3502	\$89,487	\$45,540	\$0	\$5,682	\$22,005	\$4,610	\$3,650	\$0	\$2,400	\$5,600	\$0	\$0	\$0	\$0	\$0	\$0
Downey 035-3503	\$83,460	\$38,990	\$0	\$4,865	\$20,305	\$6,100	\$4,700	\$0	\$2,400	\$6,100	\$0	\$0	\$0	\$0	\$0	\$0
Inkom 035-3504	\$83,102	\$37,550	\$0	\$4,547	\$20,805	\$6,100	\$4,900	\$0	\$2,400	\$6,100	\$0	\$0	\$0	\$0	\$700	\$0
Total 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
WPC Debt Service Fund																
WPC Bond Loan 2004A 060-64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WPC Loan 060-6501	\$1,499,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482,600	\$0	\$16,474	\$0
Total WPC Debt Service	\$1,499,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482,600	\$0	\$16,474	\$0
Water Construction Fund																
Bond Funded 073-6004	\$1,268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$8,980	\$0
Total Water Const Fund	\$1,268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$8,980	\$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 FY14 to FY15

	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																
FY14 General Fund Total	\$32,318,937	\$17,242,181	\$2,744,064	\$4,956,213	\$1,356,028	\$1,397,795	\$457,656	\$287,543	\$101,661	\$501,553	\$0	\$268,000	\$121,759	\$709,814	\$2,158,470	\$16,200
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
\$ Difference	\$55,711	-\$60,510	\$55,715	\$26,890	\$102,147	-\$106,572	\$111,077	\$2,959	-\$967	\$25,061	\$0	\$8,860	\$0	\$39,048	-\$147,997	\$0
% Difference	0.17%	-0.35%	2.03%	0.54%	7.53%	-7.62%	24.27%	1.03%	-0.95%	5.00%	N/A	3.31%	0.00%	5.50%	-6.86%	0.00%
Comparisons By Department																
FY14 Mayor/Council Dept.	\$772,084	\$307,923	\$83,251	\$84,952	\$8,340	\$171,585	\$1,600	\$0	\$175	\$45,773	\$0	\$0	\$0	\$1,497	\$66,988	\$0
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
\$ Difference	-\$138,912	\$4,117	\$22,047	\$1,559	-\$235	-\$149,260	\$48	\$0	\$0	-\$703	\$0	\$0	\$0	\$0	-\$16,528	\$0
% Difference	-17.99%	1.34%	26.48%	1.84%	-2.82%	-86.99%	3.00%	N/A	0.00%	-1.54%	N/A	N/A	N/A		-24.67%	N/A
FY14 Finance Dept.	\$851,735	\$516,207	\$69,164	\$113,364	\$7,665	\$97,016	\$0	\$0	\$5,098	\$10,446	\$0	\$0	\$0	\$2,295	\$30,480	\$0
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
\$ Difference	-\$49,070	-\$55,276	\$4,245	-\$4,324	\$1,271	\$3,978	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$286	-\$1,750	\$0
% Difference	-5.76%	-10.71%	6.14%	-3.81%	16.58%	4.10%	N/A	N/A	0.00%	23.93%	N/A	N/A	N/A	12.46%	-5.74%	N/A
FY14 City Hall Dept.	\$347,974	\$145,647	\$9,875	\$36,991	\$30,203	\$3,224	\$16,749	\$81,947	\$0	\$940	\$0	\$0	\$0	\$709	\$21,689	\$0
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
\$ Difference	\$94,447	\$3,576	\$5,428	\$1,725	\$3,338	\$600	\$85,802	\$0	\$0	\$0	\$0	\$0	\$0	\$19	-\$6,041	\$0
% Difference	27.14%	2.46%	54.97%	4.66%	11.05%	18.61%	512.28%	0.00%	#DIV/0!	0.00%	N/A	N/A	N/A	2.68%	-27.85%	N/A
FY14 Building Dept.	\$564,332	\$341,480	\$57,569	\$82,215	\$7,200	\$7,280	\$7,800	\$0	\$0	\$12,090	\$0	\$0	\$0	\$1,955	\$46,043	\$700
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
\$ Difference	-\$7,141	-\$4,443	-\$4,716	-\$534	\$16,600	\$119	-\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	-\$248	-\$12,569	\$0
% Difference	-1.27%	-1.30%	-8.19%	-0.65%	230.56%	1.63%	-17.31%	N/A	N/A	0.00%	N/A	N/A	N/A	-12.69%	-27.30%	N/A
FY14 Planning & Develop Sv	\$1,032,628	\$608,619	\$103,950	\$145,593	\$36,120	\$25,615	\$7,700	\$0	\$0	\$19,823	\$0	\$0	\$0	\$3,575	\$81,633	\$0
FY15 Planning & Develop Sv	\$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
\$ Difference	-\$6,882	\$8,267	\$2,002	\$1,383	-\$3,400	\$4,940	-\$200	\$0	\$0	\$7,988	\$0	\$0	\$0	\$28	-\$27,890	\$0
% Difference	-0.67%	1.36%	1.93%	0.95%	-9.41%	19.29%	-2.60%	N/A	N/A	40.30%	N/A	N/A	N/A	0.78%	-34.17%	N/A
FY14 Public Engineering	\$633,915	\$345,249	\$59,289	\$84,301	\$34,450	\$8,730	\$6,300	\$1,850	\$0	\$8,900	\$0	\$0	\$0	\$1,719	\$83,127	\$0
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
\$ Difference	\$14,511	\$10,750	\$3,826	\$1,722	\$16,750	\$7,700	\$100	\$0	\$0	\$1,800	\$0	\$0	\$0	\$7	-\$28,144	\$0
% Difference	2.29%	3.11%	6.45%	2.04%	48.62%	88.20%	1.59%	0.00%	N/A	20.22%	N/A	N/A	N/A	0.41%	-33.86%	N/A
FY14 Graphic Info Sys	\$153,186	\$64,808	\$4,753	\$15,205	\$7,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$319	\$18,281	\$0
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
\$ Difference	\$27,805	\$603	\$5,541	\$416	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5	-\$3,760	\$0
% Difference	18.15%	0.93%	116.58%	2.74%	0.00%	149.52%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	1.57%	-20.57%	N/A
FY14 Human Resources	\$561,762	\$343,776	\$42,571	\$76,421	\$14,843	\$53,808	\$714	\$0	\$0	\$4,638	\$0	\$0	\$0	\$1,560	\$23,431	\$0
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
\$ Difference	-\$58,760	-\$34,812	-\$5,299	-\$4,535	-\$7,364	-\$5,271	\$160	\$0	\$0	-\$3	\$0	\$0	\$0	\$159	-\$1,795	\$0
% Difference	-10.46%	-10.13%	-12.45%	-5.93%	-49.61%	-9.80%	22.41%	N/A	N/A	-0.06%	N/A	N/A	N/A	10.19%	-7.66%	

Expenses: General Fund Department Comparisons FY14 to FY15 (continued)

	Total		Benefits	Benefits		Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget	Personnel	Medical	Other	Supplies	Services	Repair	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
FY14 Non-departmental	\$1,413,518	\$0	\$0	\$0	\$23,250	\$281,098	\$2,024	\$0	\$30,814	\$78,950	\$0	\$0	\$0	\$595,119	\$402,263	\$0
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
\$ Difference	\$72,085	\$0	\$0	\$0	-\$4,000	\$19,752	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$36,568	\$15,765	\$0
% Difference	5.10%	N/A	N/A	N/A	-17.20%	7.03%	N/A	N/A	12.98%	0.00%	N/A	N/A	N/A	6.14%	3.92%	N/A
FY14 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY15 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%		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY14 Legal Dept.	\$784,544	\$496,266	\$70,209	\$115,004	\$12,095	\$37,025	\$2,580	\$0	\$0	\$5,970	\$0	\$0	\$0	\$2,497	\$42,898	\$0
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
\$ Difference	\$16,103	\$21,116	\$2,137	\$1,173	-\$6,130	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0	-\$16	-\$2,327	\$0
% Difference	2.05%	4.25%	3.04%	1.02%	-50.68%	0.00%	0.00%	N/A	N/A	2.51%	N/A	N/A	N/A	-0.64%	-5.42%	
FY14 Police Dept.	\$13,090,763	\$7,865,263	\$1,314,658	\$1,705,544	\$474,271	\$260,445	\$250,580	\$2,500	\$36,070	\$170,600	\$0	\$193,000	\$0	\$58,473	\$759,359	\$0
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
\$ Difference	\$93,866	-\$51,867	\$22,988	\$14,720	\$74,691	\$21,240	\$11,635	\$0	-\$7,300	\$9,200	\$0	\$3,860	\$0	\$516	-\$5,817	\$0
% Difference	0.72%	-0.66%	1.75%	0.86%	15.75%	8.16%	4.64%	0.00%	-20.24%	5.39%	N/A	2.00%	N/A	0.88%	-0.77%	
FY14 Fire Dept.	\$8,095,956	\$4,296,932	\$665,158	\$1,962,455	\$327,041	\$209,210	\$92,096	\$41,278	\$0	\$90,550	\$0	\$0	\$121,759	\$30,741	\$258,636	\$100
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
\$ Difference	\$67,822	\$46,513	-\$17,781	\$13,187	-\$25,265	-\$35,985	\$9,250	-\$1,400	\$0	\$3,025	\$0	\$55,000	\$0	\$1,486	\$19,792	\$0
% Difference	0.84%	1.08%	-2.67%	0.67%	-7.73%	-17.20%	10.04%	-3.39%	#DIV/0!	3.34%	N/A	#DIV/0!	0.00%	4.83%	7.65%	
FY14 Animal Control	\$955,339	\$476,226	\$93,334	\$129,178	\$75,224	\$80,970	\$15,617	\$14,936	\$96	\$7,974	\$0	\$0	\$0	\$2,332	\$56,652	\$2,800
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
\$ Difference	\$22,651	\$7,548	\$1,767	\$1,436	\$18,256	\$500	-\$2,068	-\$52	\$0	\$240	\$0	\$0	\$0	\$49	-\$5,025	\$0
% Difference	2.37%	1.58%	1.89%	1.11%	24.27%	0.62%	-13.24%	-0.35%	0.00%	3.01%	N/A	#DIV/0!	N/A	2.10%	-8.87%	0.00%
FY14 Parks Dept.	\$2,028,989	\$953,415	\$108,332	\$281,341	\$223,801	\$34,670	\$20,775	\$123,405	\$26,740	\$19,574	\$0	\$0	\$0	\$4,660	\$231,776	\$500
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
\$ Difference	-\$29,655	\$13,304	\$4,008	\$462	\$14,050	\$35	\$2,000	\$2,730	\$1,958	\$600	\$0	\$0	\$0	\$107	-\$68,909	\$0
% Difference	-1.46%	1.40%	3.70%	0.16%	6.28%	0.10%	9.63%	2.21%	7.32%	3.07%	N/A	#DIV/0!		2.30%	-29.73%	
FY14 Parks /Rec. Admin	\$170,792	\$109,340	\$11,595	\$24,284	\$1,425	\$6,785	\$3,131	\$0	\$0	\$4,860	\$0	\$0	\$0	\$671	\$8,701	\$0
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
\$ Difference	-\$3,848	-\$3,713	\$358	-\$249	\$100	\$0	\$0	\$0	\$0	\$264	\$0	\$0	\$0	-\$124	-\$484	\$0
% Difference	-2.25%	-3.40%	3.09%	-1.03%	7.02%	0.00%	0.00%	N/A	N/A	5.43%	N/A	#DIV/0!	N/A	-18.48%	-5.56%	
FY14 Zoo Dept.	\$786,420	\$371,030	\$50,356	\$99,365	\$72,450	\$28,614	\$7,690	\$21,627	\$2,668	\$17,315	\$0	\$75,000	\$0	\$1,692	\$26,513	\$12,100
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
\$ Difference	-\$59,311	-\$26,193	\$9,164	-\$1,251	\$3,485	\$80	\$5,700	\$1,681	\$375	\$0	\$0	-\$50,000	\$0	\$163	-\$2,515	\$0
% Difference	-7.54%	-7.06%	18.20%	-1.26%	4.81%	0.28%	74.12%	7.77%	14.06%	0.00%	N/A	-66.67%	N/A	9.63%	-9.49%	N/A

Expenses: Other Selected Fund Comparisons FY14 to FY15																
	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.
FY14 Liability Fund	\$1,026,778	\$118,829	\$15,673	\$27,208	\$5,635	\$36,630	\$0	\$0	\$0	\$750,929	\$0	\$0	\$0	\$40,581	\$31,293	\$0
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
\$ Difference	\$26,658	\$5,474	\$2,630	\$1,934	-\$1,500	\$8,000	\$0	\$0	\$0	\$4,209	\$0	\$0	\$0	\$13	\$5,898	\$0
% Difference	2.60%	4.61%	16.78%	7.11%	-26.62%	21.84%				0.56%				0.03%	18.85%	
FY14 Street Fund	\$5,739,631	\$1,733,808	\$312,792	\$477,186	\$557,130	\$26,720	\$182,450	\$436,000	\$53,585	\$27,504	\$0	\$1,284,500	\$179,523	\$46,378	\$422,055	\$0
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
\$ Difference	\$47,905	-\$137,833	\$9,482	-\$15,055	-\$65,722	\$0	\$241,600	\$1,700	-\$2,708	\$300	\$0	\$13,000	-\$36,860	\$14,268	\$25,733	\$0
% Difference	0.83%	-7.95%	3.03%	-3.15%	-11.80%	0.00%	132.42%	0.39%	-5.05%	1.09%		1.01%	-20.53%	30.76%	3.38%	
FY14 Recreation Fund	\$1,908,932	\$661,617	\$63,284	\$147,715	\$350,715	\$123,565	\$63,675	\$182,575	\$16,650	\$30,674	\$0	\$116,000	\$0	\$3,347	\$146,815	\$2,300
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
\$ Difference	-\$50,894	-\$6,769	\$2,077	\$646	\$12,490	\$11,565	-\$8,500	\$5,700	\$2,800	\$3,453	\$0	-\$22,000	\$0	-\$38	-\$52,418	\$100
% Difference	-2.67%	-1.02%	3.28%	0.44%	3.56%	9.36%	-13.35%	3.12%	16.82%	11.26%		-18.97%		-1.14%	-35.70%	4.35%
FY14 Cemetery Fund	\$500,810	\$259,317	\$27,943	\$79,649	\$53,088	\$13,950	\$10,975	\$9,250	\$300	\$7,200	\$0	\$0	\$0	\$1,282	\$37,856	\$0
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
\$ Difference	-\$2,161	\$4,175	\$971	\$71	-\$12,438	\$2,000	\$8,100	-\$50	\$0	\$0	\$0	\$0	\$0	\$15	-\$5,005	\$0
% Difference	-0.43%	1.61%	3.47%	0.09%	-23.43%	14.34%	73.80%	-0.54%	0.00%	0.00%				1.17%	-13.22%	
FY14 Airport Fund	\$1,580,970	\$382,434	\$79,077	\$103,502	\$101,940	\$18,000	\$36,200	\$131,925	\$700	\$387,225	\$0	\$0	\$0	\$1,544	\$338,423	\$0
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
\$ Difference	-\$274,849	\$20,401	-\$4,287	\$3,694	-\$12,600	\$8,000	-\$5,800	-\$1,100	\$0	-\$301,000	\$0	\$0	\$0	\$368	\$17,475	\$0
% Difference	-17.38%	5.33%	-5.42%	3.57%	-12.36%	44.44%	-16.02%	-0.83%	0.00%	-77.73%			N/A	23.83%	5.16%	
FY14 Library Fund	\$1,702,857	\$848,595	\$153,699	\$214,923	\$189,839	\$16,314	\$51,250	\$32,536	\$0	\$20,121	\$0	\$80,000	\$0	\$4,148	\$91,432	\$0
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
\$ Difference	-\$44,631	\$31,597	\$6,572	\$2,314	\$3,500	\$5,300	\$1,718	\$0	\$0	\$1,896	\$0	-\$80,000	\$0	\$95	-\$17,623	\$0
% Difference	-2.62%	3.72%	4.28%	1.08%	1.84%	32.49%	3.35%	0.00%		9.42%		-100.00%		2.29%	-19.27%	
FY14 Public Transit Fund	\$7,344,168	\$1,625,794	\$187,740	\$392,626	\$154,235	\$77,105	\$79,545	\$35,500	\$12,250	\$41,895	\$0	\$4,101,200	\$0	\$7,695	\$628,583	\$0
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
\$ Difference	-\$4,098,290	-\$7,734	-\$1,682	\$5,636	\$930	\$1,395	\$3,440	-\$6,550	\$0	\$420	\$0	-\$4,059,700	\$0	\$434	-\$34,879	\$0
% Difference	-55.80%	-0.48%	-0.90%	1.44%	0.60%	1.81%	4.32%	-18.45%	0.00%	1.00%		-98.99%		5.64%	-5.55%	
FY14 Video Service Fund	\$332,905	\$181,383	\$27,943	\$45,120	\$20,184	\$2,440	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$892	\$52,593	\$0
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
\$ Difference	\$74,529	\$53,973	\$19,565	\$11,668	-\$689	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	-\$10,703	\$0
% Difference	22.39%	29.76%	70.02%	25.86%	-3.41%	28.69%	0.00%			0.00%				1.68%	-20.35%	
FY14 Science & Environment	\$393,779	\$166,327	\$21,100	\$40,703	\$7,350	\$123,707	\$8,100	\$1,700	\$0	\$11,050	\$0	\$0	\$0	\$925	\$12,817	\$0
FY15 Science & Environment	\$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
\$ Difference	\$119,025	\$8,885	\$869	\$1,453	\$2,900	-\$8,147	\$6,500	\$0	\$0	-\$1,100	\$0	\$0	\$0	\$0	-\$2,042	\$0
% Difference	30.23%	5.34%	4.12%	3.57%	39.46%	-6.59%	80.25%	0.00%		-9.95%				0.00%	-15.93%	
FY14 Sanitation Fund	\$7,275,262	\$1,907,375	\$381,179	\$583,747	\$679,275	\$23,850	\$173,300	\$1,028,000	\$2,500	\$36,320	\$0	\$938,074	\$0	\$428,005	\$1,093,637	\$0
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
\$ Difference	\$75,856	\$75,263	\$7,313	\$12,562	\$48,425	-\$1,250	\$37,250	-\$18,500	\$0	\$4,925	\$0	\$46,331	\$0	-\$398,467	\$261,754	\$0
% Difference	1.04%	3.95%	1.92%	2.15%	7.13%	-5.24%	21.49%	-1.80%	0.00%	13.56%		4.94%		-93.10%	23.93%	

Expenses: Other Selected Fund Comparisons FY14 to FY15 (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.
FY14 Water Fund	\$11,733,418	\$2,335,181	\$444,722	\$628,669	\$948,364	\$734,100	\$175,120	\$815,600	\$105,150	\$41,750	\$0	\$2,993,291	\$0	\$369,241	\$2,139,230	\$3,000
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
\$ Difference	-\$310,693	\$15,399	\$22,680	\$3,985	-\$85,700	\$114,150	\$61,325	\$139,582	\$800	\$0	\$0	\$359,409	\$0	-\$337,565	-\$604,758	\$0
% Difference	-2.65%	0.66%	5.10%	0.63%	-9.04%	15.55%	35.02%	17.11%	0.76%	0.00%		12.01%		-91.42%	-28.27%	0.00%
FY14 Water Pollution Cntl F	\$8,561,969	\$1,434,265	\$237,727	\$378,417	\$647,200	\$674,820	\$284,171	\$533,113	\$123,807	\$35,613	\$0	\$1,394,185	\$50	\$517,317	\$2,300,784	\$500
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
\$ Difference	\$2,314,191	\$25,052	\$14,209	\$9,044	\$122,739	\$1,173,730	-\$21,500	-\$16,000	\$0	\$0	\$0	\$140,815	\$0	\$1,872,020	-\$1,005,918	\$0
% Difference	27.03%	1.75%	5.98%	2.39%	18.96%	173.93%	-7.57%	-3.00%	0.00%	0.00%		10.10%	0.00%	361.87%	-43.72%	0.00%
FY14 Ambulance Fund	\$3,000,300	\$1,611,015	\$200,191	\$691,276	\$246,890	\$61,560	\$42,300	\$0	\$6,600	\$47,750	\$0	\$0	\$0	\$10,912	\$81,806	\$0
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
\$ Difference	\$99,700	\$65,476	\$28,851	\$19,231	-\$42,453	\$4,760	-\$6,450	\$0	\$600	\$9,000	\$0	\$20,000	\$0	\$1,171	-\$486	\$0
% Difference	3.32%	4.06%	14.41%	2.78%	-17.20%	7.73%	-15.25%		9.09%	18.85%				10.73%	-0.59%	
FY14 Information Systems I	\$923,302	\$370,975	\$59,289	\$86,784	\$174,490	\$22,695	\$80,272	\$0	\$0	\$11,569	\$0	\$0	\$0	\$1,825	\$115,403	\$0
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
\$ Difference	\$102,744	\$47,441	-\$3,119	\$3,421	-\$26,950	\$7,900	\$49,444	\$0	\$0	\$1,000	\$0	\$29,027	\$0	\$30	-\$5,450	\$0
% Difference	11.13%	12.79%	-5.26%	3.94%	-15.45%	34.81%	61.60%			8.64%				1.64%	-4.72%	
FY14 Utility Billing Fund	\$1,226,675	\$446,622	\$105,300	\$124,711	\$98,024	\$38,866	\$43,300	\$0	\$0	\$78,200	\$0	\$0	\$0	\$2,204	\$289,398	\$50
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
\$ Difference	\$69,233	\$34,479	\$15,644	\$8,167	\$8,890	-\$1,600	-\$23,336	\$0	\$0	\$8,890	\$0	\$0	\$0	\$29	\$18,070	\$0
% Difference	5.64%	7.72%	14.86%	6.55%	9.07%	-4.12%	-53.89%			11.37%				1.32%	6.24%	0.00%
FY14 Public Works Fund	\$232,001	\$88,213	\$11,595	\$20,327	\$2,956	\$70,706	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$13,511	\$22,072	\$0
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
\$ Difference	\$69,362	\$441	\$358	-\$1,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,930	-\$324	\$0
% Difference	29.90%	0.50%	3.09%	-5.13%	0.00%	0.00%				0.00%				147.51%	-1.47%	
FY14 CDBG Entitlement Fun	\$724,460	\$112,076	\$14,628	\$26,211	\$4,475	\$426,968	\$90,750	\$0	\$0	\$2,900	\$46,242	\$0	\$0	\$0	\$210	\$0
FY15 CDBG Entitlement Fun	\$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
\$ Difference	\$113,584	\$3,877	\$674	-\$514	-\$3,025	\$166,333	-\$41,650	\$0	\$0	-\$930	-\$11,242	\$0	\$0	\$0	\$0	\$0
% Difference	15.68%	3.46%	4.61%	-1.96%	-67.60%	38.96%	-45.90%			-32.07%	-24.31%					
FY14 Police Grant Fund	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY15 Police Grant Fund	\$36,819	\$0	\$0	\$0	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$15,120	\$0	\$0	\$0	-\$15,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-29.11%				-29.11%											
FY14 Zoo Animal Trust Func	\$175,510	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$2,510	\$0
FY15 Zoo Animal Trust Func	\$173,281	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$281	\$0
\$ Difference	-\$2,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,229	\$0
% Difference	-1.27%				0.00%					0.00%		0.00%			-88.80%	

Expenses: Other Selected Fund Comparisons FY14 to FY15 (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.
FY14 Govt Debt Service Fund	\$229,059												\$228,638	\$0	\$421	
FY15 Govt Debt Service Fund	\$221,728												\$218,913	\$0	\$2,815	
\$ Difference	-\$7,331												-\$9,725	\$0	\$2,394	
% Difference	-3.20%												-4.25%		568.65%	
FY14 WPC Debt Svc Fund	\$1,619,471												\$1,619,050		\$421	
FY15 WPC Debt Svc Fund	\$2,362,166												\$2,345,692	\$0	\$16,474	\$0
\$ Difference	\$742,695												\$726,642		\$16,053	
% Difference	45.86%												44.88%		3813.06%	
FY14 Water Debt Svc Fund	\$725,826												\$725,684	\$0	\$142	
FY15 Water Debt Svc Fund	\$729,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,548	\$0	\$7,896	\$0
\$ Difference	\$3,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,136	\$0	\$7,754	\$0
% Difference	0.50%												-0.57%		5460.56%	
FY14 Federal Aid Constructi	\$4,684,977	\$0	\$0	\$0	\$0	\$647,000	\$0	\$0	\$0	\$0	\$0	\$4,037,000	\$0	\$0	\$977	\$0
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
\$ Difference	\$1,102,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,393,000	\$0	\$0	\$14,597	\$0
% Difference	23.53%												34.51%		1494.06%	
FY14 Street Special Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY15 Street Special Project	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595	\$0
\$ Difference	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595	\$0
% Difference																
FY14 Airport Construction	\$2,067,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$1,867,000	\$0	\$0	\$0	\$0
FY15 Airport Construction	\$1,380,000	\$0	\$0	\$0	\$0	\$356,500	\$0	\$0	\$0	\$0	\$0	\$1,023,500	\$0	\$0	\$0	\$0
\$ Difference	-\$687,000	\$0	\$0	\$0	\$0	\$156,500	\$0	\$0	\$0	\$0	\$0	-\$843,500	\$0	\$0	\$0	\$0
% Difference	-33.24%	\$0	\$0	\$0	\$0	78.25%	\$0	\$0	\$0	\$0	\$0	-45.18%				
FY14 Water Construction	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
FY15 Water Construction	\$1,268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$8,980	\$0
\$ Difference	\$268,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260,000	\$0	\$0	\$8,980	\$0
% Difference	26.90%											26.00%				
FY13 NSP Grant Fund 080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY14 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
FY14 Police Retirement	\$832,211	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699	\$0
FY15 Police Retirement	\$845,334	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,822	\$0
\$ Difference	\$13,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,123	\$0
% Difference	1.58%			0.00%	0.00%	0.00%									1877.40%	

General Fund	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Personnel (wages, all types)	\$17,242,181	\$17,181,671	(\$60,510)	-0.35%
Benefits, Medical	\$2,744,064	\$2,799,779	\$55,715	2.03%
Benefits, Other	\$4,956,213	\$4,983,103	\$26,890	0.54%
Supplies	\$1,356,028	\$1,458,175	\$102,147	7.53%
Professional Services	\$1,397,795	\$1,291,223	(\$106,572)	-7.62%
Repair Services	\$457,656	\$568,733	\$111,077	24.27%
Utilities	\$287,543	\$290,502	\$2,959	1.03%
Property Services	\$101,661	\$100,694	(\$967)	-0.95%
Purchased Services	\$501,553	\$526,614	\$25,061	5.00%
Loans	\$0	\$0	\$0	
Capital Outlay	\$268,000	\$276,860	\$8,860	3.31%
Debt Service	\$121,759	\$121,759	\$0	0.00%
Transfers	\$709,814	\$748,862	\$39,048	5.50%
Interfund Charges	\$2,158,470	\$2,010,473	(\$147,997)	-6.86%
Other Miscellaneous	\$16,200	\$16,200	\$0	0.00%
Total	\$32,318,937	\$32,374,648	\$55,711	0.17%
General Fund	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Property Tax	\$19,042,209	\$22,276,056	\$3,233,847	16.98%
Property Tax Interest & Other	\$287,751	\$243,292	(\$44,459)	-15.45%
Other Tax	\$0	\$0	\$0	
License & Permits	\$578,067	\$683,426	\$105,359	18.23%
Rentals & Leases	\$68,927	\$30,612	(\$38,315)	-55.59%
Charges for Service	\$249,021	\$256,757	\$7,736	3.11%
Inter-Government	\$5,123,075	\$5,681,527	\$558,452	10.90%
Fines & Forefit	\$364,235	\$338,420	(\$25,815)	-7.09%
Interfund Revenues	\$4,471,795	\$1,950,730	(\$2,521,065)	-56.38%
Miscellaneous	\$349,133	\$497,756	\$148,623	42.57%
Other Financing Sources	\$1,634,724	\$416,072	(\$1,218,652)	-74.55%
Total	\$32,168,937	\$32,374,648	\$205,711	0.64%
Use of Cash Reserves	\$0	\$0	\$0	
General Fund	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$24,942,458	\$24,964,553	\$22,095	0.09%
% of budget to labor	77.18%	77.11%		
Remainder (operating & capital)	\$7,376,479	\$7,410,095	\$33,616	0.46%

Use of cash reserves: The FY15 General Fund is planned for expenses to equal revenue (no use of cash reserves).

Tax Funds*	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Personnel (wages, all types)	\$23,053,958	\$22,956,732	(\$97,226)	-0.42%
Benefits, Medical	\$3,612,215	\$3,703,258	\$91,043	2.52%
Benefits, Other	\$6,444,142	\$6,481,940	\$37,798	0.59%
Supplies	\$2,788,794	\$2,814,912	\$26,118	0.94%
Professional Services	\$1,712,519	\$1,642,907	(\$69,612)	-4.06%
Repair Services	\$883,101	\$1,234,736	\$351,635	39.82%
Utilities	\$1,115,329	\$1,117,988	\$2,659	0.24%
Property Services	\$185,146	\$184,271	(\$875)	-0.47%
Purchased Services	\$1,768,101	\$1,502,440	(\$265,661)	-15.03%
Loans	\$0	\$0	\$0	
Capital Outlay	\$5,849,700	\$1,709,860	(\$4,139,840)	-70.77%
Debt Service	\$301,282	\$264,422	(\$36,860)	-12.23%
Transfers	\$815,681	\$869,899	\$54,218	6.65%
Interfund Charges	\$3,907,520	\$3,688,001	(\$219,519)	-5.62%
Other Miscellaneous	\$18,500	\$18,600	\$100	0.54%
Total	\$52,455,988	\$48,189,966	-\$4,266,022	-8.13%
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
Tax Funds*	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Property Tax	\$24,609,861	\$26,547,465	\$1,937,604	7.87%
Property Tax Interest & Other	\$667,078	\$633,466	-\$33,612	-5.04%
Other Tax	\$1,026,970	\$1,108,661	\$81,691	7.95%
License & Permits	\$578,067	\$683,426	\$105,359	18.23%
Rentals & Leases	\$1,121,468	\$1,057,983	-\$63,485	-5.66%
Charges for Service	\$1,798,497	\$1,877,354	\$78,857	4.38%
Inter-Government	\$12,556,120	\$9,104,527	-\$3,451,593	-27.49%
Fines & Forefit	\$397,785	\$370,649	-\$27,136	-6.82%
Interfund Revenues	\$5,518,231	\$3,963,706	-\$1,554,525	-28.17%
Miscellaneous	\$781,812	\$871,484	\$89,672	11.47%
Other Financing Sources	\$3,180,099	\$1,641,245	-\$1,538,854	-48.39%
Total	\$52,235,988	\$47,859,966	-\$4,376,022	-8.38%
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
Use of Cash Reserves	\$220,000	\$330,000	\$110,000	50.00%
Tax Funds*	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$33,110,315	\$33,141,930	\$31,615	0.10%
% of budget to labor	63.12%	68.77%		
Remainder (operating & capital)	\$19,345,673	\$15,048,036	-\$4,297,637	-22.21%

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 FY15, the tax fund “family” is down -\$4,266,022 (-8.13%) vs. FY14. This is due primarily to decreased capital expense in Transit, which will complete the new facility in FY14.

Use of cash reserves. For FY15 the tax fund family will have an un-balanced financial plan (revenue less than expense), using \$330,000 of cash reserves. The spending of cash is \$25,000 in Liability, \$200,000 in the Street Fund, \$25,000 in Cemetery, \$20,000 in Airport, \$30,000 in Library and \$30,000 in video services.

City-Wide	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Personnel (wages, all types)	\$31,526,007	\$31,705,094	\$179,087	0.57%
Benefits, Medical	\$5,087,946	\$5,266,468	\$178,522	3.51%
Benefits, Other	\$9,833,889	\$9,927,993	\$94,104	0.96%
Supplies	\$7,397,313	\$7,452,069	\$54,756	0.74%
Professional Services	\$5,791,760	\$6,961,299	\$1,169,539	20.19%
Repair Services	\$1,975,515	\$2,354,495	\$378,980	19.18%
Utilities	\$3,495,742	\$3,603,283	\$107,541	3.08%
Property Services	\$423,203	\$423,978	\$775	0.18%
Purchased Services	\$3,095,044	\$2,871,168	-\$223,876	-7.23%
Loans	\$403,602	\$382,176	-\$21,426	-5.31%
Capital Outlay	\$20,585,250	\$17,900,792	-\$2,684,458	-13.04%
Debt Service	\$2,874,704	\$3,550,625	\$675,921	23.51%
Transfers	\$5,058,236	\$4,611,780	-\$446,456	-8.83%
Interfund Charges	\$9,976,808	\$8,497,489	-\$1,479,319	-14.83%
Other Miscellaneous	\$22,050	\$22,150	\$100	0.45%
Total	\$107,547,069	\$105,530,859	-\$2,016,210	-1.87%
City Wide	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Property Tax	\$24,838,920	\$26,769,193	\$1,930,273	7.77%
Property Tax Interest & Other	\$667,078	\$633,466	-\$33,612	-5.04%
Other Tax	\$1,026,970	\$1,108,661	\$81,691	7.95%
License & Permits	\$586,067	\$691,426	\$105,359	17.98%
Rentals & Leases	\$1,487,068	\$1,466,738	-\$20,330	-1.37%
Charges for Service	\$29,803,397	\$32,191,013	\$2,387,616	8.01%
Inter-Government	\$18,299,664	\$14,353,049	-\$3,946,615	-21.57%
Fines & Forfeit	\$417,785	\$390,649	-\$27,136	-6.50%
Interfund Revenues	\$9,976,808	\$8,497,489	-\$1,479,319	-14.83%
Miscellaneous	\$6,302,756	\$7,469,776	\$1,167,020	18.52%
Other Financing Sources	\$6,069,422	\$5,448,871	-\$620,551	-10.22%
Total	\$99,475,935	\$99,020,331	-\$455,604	-0.46%
City Wide	Budgeted FY14	Budgeted FY15	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$46,447,842	\$46,899,555	\$451,713	0.97%
% of budget to labor	43.19%	44.44%		
Remainder (operating & capital)	\$61,099,227	\$58,631,304	-\$2,467,923	-4.04%

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 Liability Fund, Street Fund, Cemetery Fund, Airport Fund, Library Fund and Video Services Fund for \$330,000 as discussed on the previous page; 2) Water is using saved up capacity fees from prior years to pay this year’s debt service; 3) the Worker’s Compensation Insurance

Fund is authorized to spend reserves if needed; 4) the Water fund is drawing down Fund 073 (Water Construction Fund) which holds the loan proceeds from the 2008 water bond; 6) the animal shelter construction fund is using the \$2.8M in bond proceeds for the replacement shelter project; 7) 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 FY2015 Budget Summary on page 11 for notes on each fund.

Budget Difference by Program Area				
	FY14	FY15	\$ Difference	% Difference
Public Safety				
Police Department 001-1000	\$13,090,763	\$13,184,629	\$93,866	0.72%
Fire Department 001-1100	\$8,095,956	\$8,163,778	\$67,822	0.84%
Ambulance 035	\$3,000,300	\$3,100,000	\$99,700	3.32%
Animal Control 001-1200	\$955,339	\$977,990	\$22,651	2.37%
Building Inspection 001-0500	\$564,332	\$557,191	-\$7,141	-1.27%
Subtotal	\$25,706,690	\$25,983,588	\$276,898	1.08%
Environmental Health				
Stormwater Env Science 017	\$393,779	\$512,804	\$119,025	30.23%
Sanitation 030	\$7,275,262	\$7,351,118	\$75,856	1.04%
Water 031	\$11,733,418	\$11,422,725	-\$310,693	-2.65%
Water Pollution Control 032	\$8,561,969	\$10,876,160	\$2,314,191	27.03%
Utility Billing 052	\$1,226,675	\$1,295,908	\$69,233	5.64%
Subtotal	\$29,191,103	\$31,458,715	\$2,267,612	7.77%
Transportation				
Street & Traffic 003	\$5,739,631	\$5,787,536	\$47,905	0.83%
Regional Transit 009	\$7,344,168	\$3,245,878	-\$4,098,290	-55.80%
Airport 006	\$1,580,970	\$1,306,121	-\$274,849	-17.38%
Airport Construction 072	\$2,067,000	\$1,380,000	-\$687,000	-33.24%
Subtotal	\$16,731,769	\$11,719,535	-\$5,012,234	-29.96%
Cultural Recreational & Educational				
Parks 001-1301	\$2,028,989	\$1,999,334	-\$29,655	-1.46%
Parks Admin 001-1302	\$170,792	\$166,944	-\$3,848	-2.25%
Zoo 001-1303	\$786,420	\$727,109	-\$59,311	-7.54%
Recreation 004	\$1,908,932	\$1,858,038	-\$50,894	-2.67%
Cemetery 005	\$500,810	\$498,649	-\$2,161	-0.43%
Library 007	\$1,702,857	\$1,658,226	-\$44,631	-2.62%
Video Services 012	\$332,905	\$407,434	\$74,529	22.39%
Zoo Animal & Education 957	\$175,510	\$173,281	-\$2,229	-1.27%
Subtotal	\$7,607,215	\$7,489,015	-\$118,200	-1.55%
Effective Administration				
Mayor / Council 001-0100	\$772,084	\$633,172	-\$138,912	-17.99%
Finance 001-0200	\$851,735	\$802,665	-\$49,070	-5.76%
City Hall Maintenance 001-0300	\$347,974	\$442,421	\$94,447	27.14%
Human Resources 001-0700	\$561,762	\$503,002	-\$58,760	-10.46%
Legal 001-0900	\$784,544	\$800,647	\$16,103	2.05%
Liability & Risk Management 002	\$1,026,778	\$1,053,436	\$26,658	2.60%
Information Technology 050	\$923,302	\$1,026,046	\$102,744	11.13%
Subtotal	\$5,268,179	\$5,261,389	-\$6,790	-0.13%
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$1,032,628	\$1,025,746	-\$6,882	-0.67%
Neighborhood & Community Svcs 081	\$724,460	\$838,044	\$113,584	15.68%
Engineering 001-0601	\$633,915	\$648,426	\$14,511	2.29%
Graphic Info Systems 001-0602	\$153,186	\$180,991	\$27,805	18.15%
Subtotal	\$2,544,189	\$2,693,207	\$149,018	5.86%
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				
	FY14	FY15	\$	%
			Difference	Difference
Public Safety	\$25,706,690	\$25,983,588	\$276,898	1.08%
Cultural Recreational & Educational	7,607,215	7,489,015	-\$118,200	-1.55%
Transportation	\$16,731,769	\$11,719,535	-\$5,012,234	-29.96%
Environmental Health	\$29,191,103	\$31,458,715	\$2,267,612	7.77%
Neighborhood Quality	\$2,544,189	\$2,693,207	\$149,018	5.86%
Economic Development	\$75,000	\$75,000	\$0	0.00%
Effective Administration	\$5,268,179	\$5,261,389	-\$6,790	-0.13%
Expenditure Summary Major Tax-Supported Funds				
	FY14	FY15	\$	%
			Difference	Difference
General Fund	\$32,318,937	32,374,648	\$55,711	0.17%
Street Fund	5,739,631	\$5,787,536	\$47,905	0.83%
Recreation Fund	\$1,908,932	\$1,858,038	-\$50,894	-2.67%
Cemetery Fund	\$500,810	\$498,649	-\$2,161	-0.43%
Airport Fund	\$1,580,970	\$1,306,121	-\$274,849	-17.38%
Library Fund	\$1,702,857	\$1,658,226	-\$44,631	-2.62%