

# FY2014 Budget Digest



This document provides detailed information on the FY2014 budget for the City of Pocatello. Fiscal Year 2014 (FY2014) begins on October 1, 2013 thru September 30, 2014.

The “**Service Level Report**” available on-line by department along with video presentations provide additional information and analysis that was used to build the FY14 proposed budget. The link is: [http://www.pocatello.us/finance/finance\\_service\\_level.htm](http://www.pocatello.us/finance/finance_service_level.htm)

The screenshot shows a web browser window displaying the City of Pocatello website. The main content area is titled "FINANCE DEPARTMENT" and features a "CITY DEPARTMENT SERVICE LEVEL REPORTS" section. This section includes a list of reports for fiscal years 2009 through 2012, with the most recent report being the "FY2012 SERVICE LEVEL SUMMARY REPORT" (reported in March-April of 2013). A callout box with an arrow points to the "FY2012 SERVICE LEVEL SUMMARY REPORT" link, containing the text: "Service level reports from all city departments are available from the Finance Department webpage." The webpage also includes a sidebar with "FINANCE DEPARTMENT CONTACT INFORMATION" (Department Head David Swindell, 911 N. 7th Ave, Pocatello, ID 83201, 208-234-6214) and "DEPARTMENTAL LINKS" such as Budget Digest Reports, Budget Development, Service Level Reports, City Cash Reports, Payroll & Vendor Claims, Comprehensive Reports, Citizen's Reports, Development Authority, Staff Contacts, and Department Home. Other sections include "ONLINE BILL PAY" and "REPORT A CRIME".

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# Discussion & Analysis

**1. Property Taxes.** The FY14 draft projects a modest increase in the city levy rate. Although it will still be lower than in some recent years, preliminary valuation reports from the county assessor suggest that the taxable valuation will not grow very much. As a result, any increase in tax dollars will cause the levy rate to increase some. The Council deems some additional dollars are necessary to pay for cost increases in everything from fuel to electricity as well as to make up for losses in some other revenue sources such as state highway user fees and natural gas franchise fees. In addition, citizens voted for an animal shelter bond. The final valuation is always a little late, as it relies on values of operating property (railroads and utilities) that are finalized by the State Tax Commission well after the city is required to finalize taxes. Taxes for FY14 included the impact of House Bill 381 (Personal Property Tax). The state exempted portions of business personal property from valuations, which is showing up in the modest valuation numbers. But the state promises to replace the lost revenue for this first year. The County assessor has filed for a replacement equivalent to the taxes associated with \$32.7M in valuation. Finally, the Council made some additional adjustments following the public hearing to help ensure the levy rate would stay below 1%. At finalized values, the levy rate will be .009939337 (\$100,000 taxable value would pay \$993.93). Last year's levy was .009729799 (\$100,000 taxable value pays \$972.97). 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 (final)	\$993.93

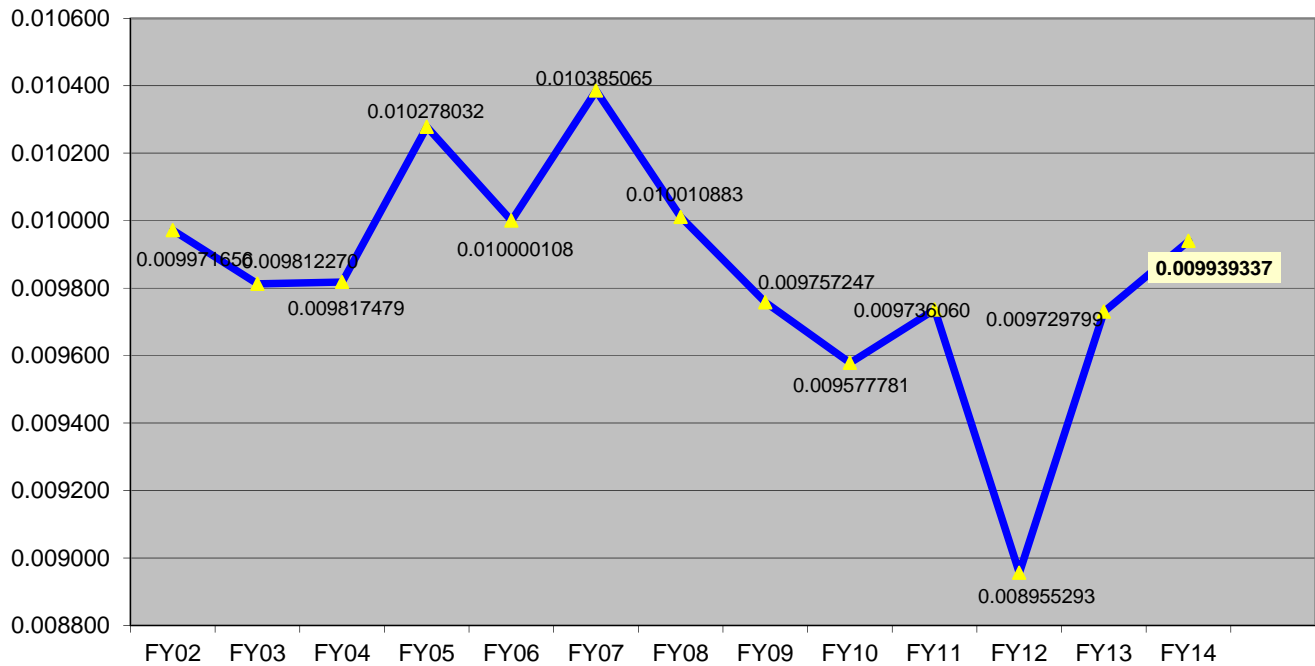
- |  |
|--|
| <ul style="list-style-type: none"> <li>• Predicted higher levy vs. FY13</li> <li>• Approximately 1%</li> <li>• Depends on final valuation</li> </ul> |
|--|

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.



	<b>FY12</b>	<b>FY13</b>	<b>FY14 (final)</b>
\$100,000 Taxable Value	\$895.53	\$972.97	\$993.93
\$162,000 residence (maximum value to take full advantage of current homeowner exemption)	\$725.38	\$788.11	\$805.09
Homeowner's Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$92,040	\$83,974	\$81,000

**Levy Rate FY02 - FY14**



**2. Non-property tax revenue.** The FY14 budget continues to estimate weakness in state highway user tax, and other non-property tax revenue sources that support services supported by taxes. Sales tax revenue has stabilized, but that recovery is modest. Some items are up, some are down, but the overall situation is somewhat similar to last year and still less than FY2008 or FY2009.

Item	2008 actual	2009 actual	2010 actual	2011 actual	2012 actual	Prior 12 mo (FY12/FY13)	FY13 Budget	FY14 Budget
Sales Tax	\$3,772,124.58	\$3,347,640.14	\$3,289,976.86	\$3,450,901.69	\$3,647,102.60	\$3,724,383.02	\$3,733,000	\$4,145,429
Highway User	\$2,008,969.97	\$1,876,545.04	\$1,854,864.16	\$1,837,340.21	\$1,814,926.46	\$1,815,319.88	\$1,814,790	\$1,801,130
Building Permits	\$1,342,815.36	\$1,273,443.91	\$354,361.77	\$652,305.71	\$380,613.68	\$395,742.18	\$400,000	\$400,000
Nat. Gas Franchise	\$548,529.88	\$533,603.90	\$454,213.51	\$434,121.88	\$365,459.08	\$338,377.66	\$435,000	\$338,378
Liquor Tax	\$519,360.00	\$568,934.00	\$543,390.00	\$553,787.00	\$587,180.00	\$595,250.00	\$560,000	\$595,000
Gen Fund Interest	\$266,029.46	\$119,422.57	\$39,428.96	\$40,495.52	\$18,115.31	\$22,522.65	\$32,000	\$23,000
Cable Franchise	\$373,804.95	\$393,986.91	\$370,264.47	\$351,450.14	\$338,061.70	\$299,640.17	\$300,000	\$300,000
Magistrate Court	\$314,449.37	\$294,511.15	\$253,737.70	\$263,160.15	\$288,769.24	\$263,101.75	\$289,000	\$275,000
Electric Franchise	\$307,900.55	\$346,002.90	\$367,605.09	\$349,763.13	\$351,957.97	\$358,592.53	\$358,684	\$388,592
<b>Total For FY</b>	<b>\$9,453,984.12</b>	<b>\$8,754,090.52</b>	<b>\$7,527,842.52</b>	<b>\$7,933,325.43</b>	<b>\$7,792,186.04</b>	<b>\$7,812,929.84</b>	<b>\$7,922,474</b>	<b>\$8,266,529</b>

The estimates here amount to about \$1.2 Million less compared to what the city actually received in these accounts in FY2008. \$1.2 Million is about 3.4% of the city’s general fund. The effects included reducing

capital spending, eliminating some new initiatives, limiting labor compensation and heavier reliance on property taxes.

**3. Labor Costs & Compensation.** Being a service industry, labor is the single largest cost in the city, accounting for 41% of total city expense, including all associated benefits. In the general fund, labor accounts for 75% of the budgeted expense (the general fund includes most of the people in the city, including police & fire). The Consumer Price Index increased 1.59% from January 2012 to January 2013. The City is proposing a 1.00% cost of living increase to take effect 1 October, 2013. After several years of modest or no cost of living adjustments, Council considered it important to maintain wages so that the city doesn't find itself in trouble later on. The recent history of city cost of living allowances (COLAs) is noted below:

<b>Fiscal Year</b>	<b>Jan - Jan prior yr % Change in CPI</b>	<b>City COLAs</b>
<b>2006</b>	2.97%	1.00%
<b>2007</b>	3.99%	3.50%
<b>2008</b>	2.08%	1.90%
<b>2009</b>	4.28%	1.00%
<b>2010</b>	0.03%	0.00%
<b>2011</b>	2.63%	1.00%
<b>2012</b>	1.63%	1.63%
<b>2013</b>	2.93%	2.00%
<b>2014</b>	1.59%	1.00%
<b>Total</b>	<b>22.12%</b>	<b>13.03%</b>

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 4.9%. The City eliminated the low deductible insurance option in order to keep the increase from being even larger. Dental insurance went up 5%.

Retirement benefits are a significant factor in the FY14 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. For FY14, PERSI raised both employer and employee contribution rates. Rates changed as follows:

<b>Public Employee Retirement System of Idaho (PERSI)</b>				
<b>Category</b>	<b>Prior Rate</b>	<b>New Rate</b>	<b>Change in Basis Points</b>	<b>% change in rate</b>
General Employee, Employee Rate	6.23%	6.79%	0.56	9.0%
General Employee, Employer Rate	10.39%	11.32%	0.93	9.0%
Fire & Police, Employee Rate	7.69%	8.36%	0.67	8.7%
Fire & Police, Employer Rate	10.73%	11.66%	0.93	8.7%

Additional labor requests were considered, but always a difficult issue. Management knows that the City continues to grow modestly (population estimate as of 1 July, 2011 is 54,810, up 555 (1.03%) from the 2010 Census. But labor is the largest cost component and every position is scrutinized closely. After much discussion, the City will add two positions at Airport in FY14, while reducing Police part-time

sworn budget to help pay for it. All of this related to a realignment of airport security and operational duties with a goal to get the Police department out of some airport work.

**4. Bond retirement and capital planning.** In FY13 the city paid off the bond at the Ross Park Aquatic Center. At that point, the City had no bonded general obligation debt. In the November 2012 election, the community approved a \$2.8M bond to construct a replacement animal shelter. That bond was taken to market in March, 2013 and the community obtained an interest rate of only 1.78% on a 15 year bond. The annual debt service will be around \$220,000 per year. In prior years, the City had put aside modest amounts in a Building Renovation Fund (to pay for future major building maintenance and renovation) as well as a Fire Apparatus Capital Savings Fund to save up for future fire apparatus. Neither savings requirement is funded in the FY14 plan. In FY14, the city plans to take on modest equipment lease-purchase debt for a new grader in the Street department.

**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. The department believes the 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. 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 FY12, we received only \$1,814,926, down \$533,018 (-22.7%). Inflation has eroded the purchasing power by another 20% - 25% according to the consumer price index and likely more considering road cost inflation vs. broader averages. In addition, the city has grown about 1% per year for a 12% increase. In the end the city needs 35% more to stay even and gets 22% less, opening up a 57% 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 FY14 budget sustains existing operations. The fire and ambulance service continues with 6 more personnel funded with the ambulance vote in 2011 and three more firefighters added mid-FY13 to help reduce rising overtime. Also included in the FY14 budget is a continuation of a mid-FY12 grant-funded increase in Police to add two sworn patrol officers. The grant will pay for the first three years of funding.

**7. Enterprise Funds (Utilities).** Utility rates are projected to increase. The increases are less than called for in the five year rate study, but still significant. Although the utilities have achieved some efficiencies, fuel and material costs in the operations continue to outpace inflation and those costs have to be recovered in the rates. Sewer in particular is pressured by costs relating to upgrading a digester that is failing sooner than hoped and by costs relating to future compliance with a new EPA discharge permit. That permit will require the City to remove more phosphorus than we do currently, and achieve that level of treatment within 5 years.

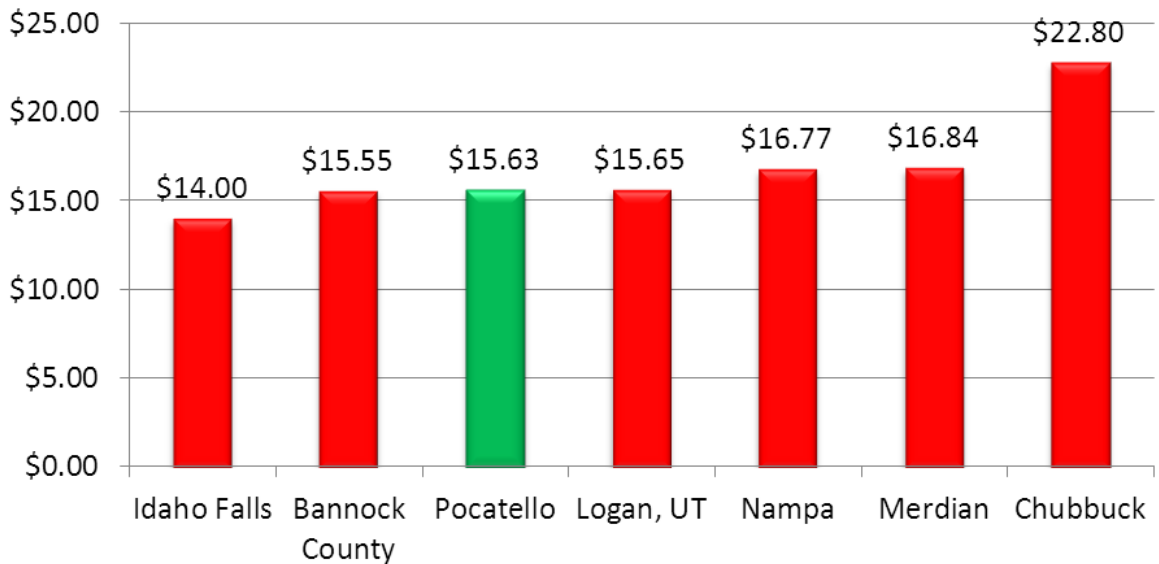
A typical residential customer uses 9,000 gallons of water per month (less in winter, more in summer, 9,000 gallons is the median) with a 3/4” connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY14 utility changes are illustrated below:

<b>City of Pocatello, ID Utility rate comparison</b>				
	<b>FY13 (current)</b>	<b>FY14 (proposed)</b>	<b>\$ difference</b>	<b>% difference</b>
Sanitation 96 gallon service	\$15.63	\$16.02	\$0.39	2.50%
Water 3/4" fixed line charge	\$8.18	\$8.75	\$0.57	6.97%
Water 9,000 gallons	\$21.42	\$22.05	\$0.63	2.94%
Sewer, residential service	\$24.30	\$25.85	\$1.55	6.38%
<b>Monthly Total</b>	<b>\$69.53</b>	<b>\$72.67</b>	<b>\$3.14</b>	<b>4.52%</b>

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 compare:

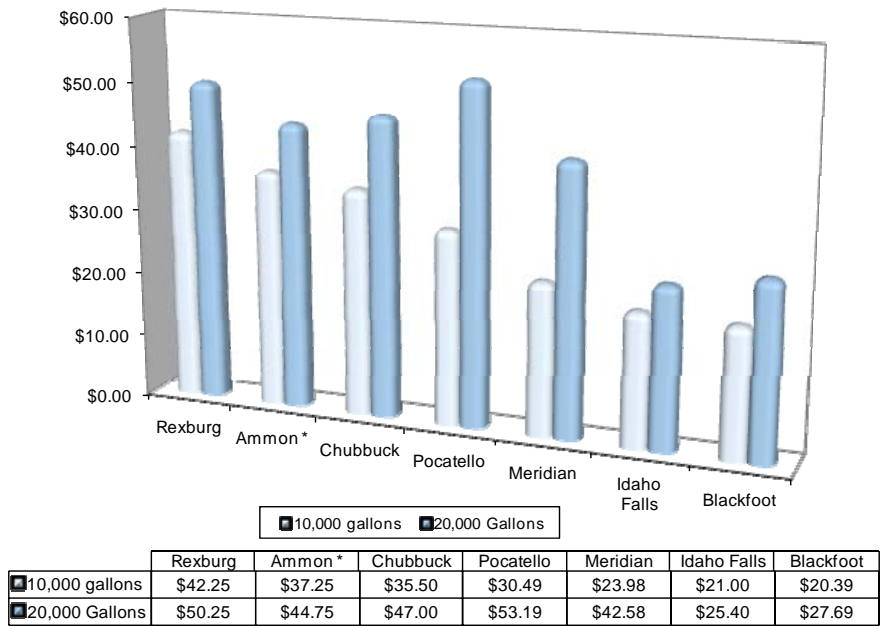
**Sanitation:**

**Residential Sanitation Rates FY13**  
(Bannock County and Idaho Falls do not offer curbside recycling)



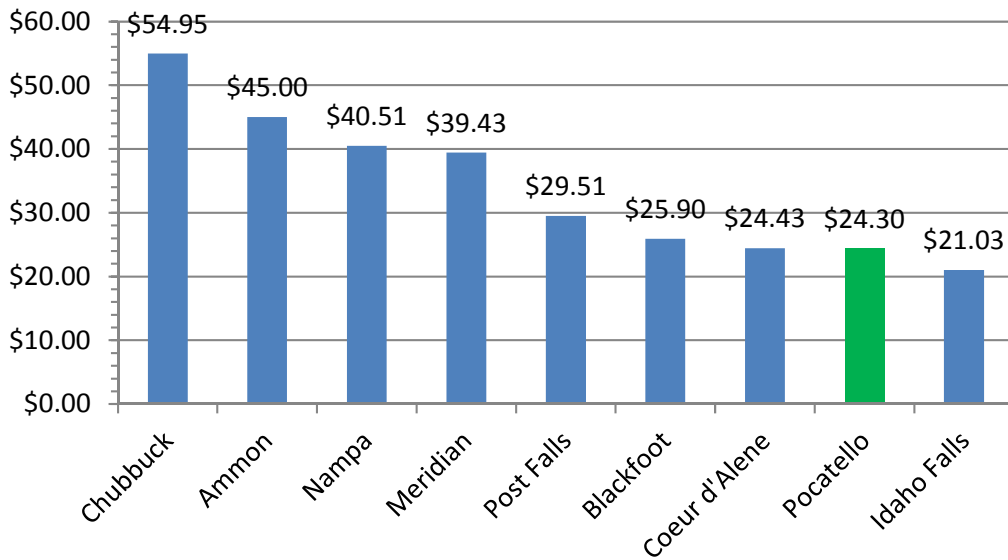
**Water:**

**Residential Water Rates FY13**



**Water Pollution Control (sewer):**

**Residential Sewer Rates FY13**



**8. Zoo entrance restrooms.** Initially deleted but finally restored in the last budget work session, the FY14 plan allocates \$75,000 towards a new entrance at the zoo which will include appropriate restroom facilities. The City's cash contribution will be accompanied by about \$75,000 in in-kind site preparation work from the Street and Parks Departments, all of which will be matched by donations from the community to complete what will be a \$300,000 - \$400,000 project.

**9. Transit Operations Facility.** The FY14 budget authorizes the construction of a new transit operations facility on South 5<sup>th</sup> to replace the obsolete facility on South 2<sup>nd</sup>. The project is fully funded with federal grants and city match saved up in prior years and held for this project in the Capital Savings Fund 078.

## **10. FY14 budget overall.**

**Strengths** of the budget plan include:

- Fully funds the paving materials program
- Realistic revenue estimates
- Sustains compensation with a 1.00% cost of living allowance
- Sustains the public safety operations
- Authorizes replacement of the animal shelter, using bond proceeds
- Authorizes replacement of the transit operations center, using federal grants and previously saved-up city match (no new taxes or allocation of general revenues)
- Addresses restrooms at the zoo entrance
- Addresses HVAC renovation requirements in the library

**Shortcomings** to bear in mind include:

- Higher levy rate than last year
- More reliance on property tax due to weakness in other areas like sales tax, preventing further levy reductions
- Wage COLA that is less than the inflation rate.
- Continued medical insurance cost increases.
- Utility rates increasing less than the rate study, but more than inflation.
- No FY14 funding for building renovation and fire apparatus savings funds
- No capital replacement funding in Parks, although the Raymond tennis courts will be repaired using funds from an FY13 mid-year amendment.
- Some reliance on "one-time" money in excess of "one-time" uses. The City is allocating \$378,876 from the old medical insurance fund to finance general fund operations in FY14. It is about ½ of what the City has in the old medical insurance fund (a reserve fund no longer needed since the City ended the self-funded medical insurance program). This is one-time money and ideally allocated for one-time uses. There is some capital and other one-time uses in the general fund in FY14, including the zoo entrance, but about \$228,000 of the one-time transfer is for matters fairly considered as "operations" not capital.
- Allocation of general fund balance in the amount of \$150,000 to finance the contingency of a mayoral runoff election in December, 2013. This could be financed with planned revenue and taxes; then if the runoff was not required, it would add degrees of freedom to the FY14 budget. The Council preferred the risk to cash rather than raise taxes or cut other services in order to finance the contingent runoff (the runoff provision is that if no Mayor candidate wins in November with 50% or more of the vote, then a second runoff election is held in December between the top two vote getters. The additional election will have to be run by the County government and their cost estimate is \$150,000).



## Detailed FY2014 Proposed Budget Tables

The following pages are excerpts from the FY14 Budget Digest. These tables provide fairly detailed information fund by fund, department by department. Key information includes:

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

2) **Comparisons and Charts.** 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 2012 to January 2013 was 1.59%. Real growth is estimated to be about 1.0% as measured by the increase in city population. The city’s general fund for FY14 is up 3.29%. Of the \$1,029,256 increase, \$150,000 of it is the contingent mayor runoff election. Of the remaining \$879,256, \$75,000 is the late addition for the zoo restrooms and entrance. The remainder of the general fund is up \$804,256 (2.57%). All of that is in personnel costs, due to the 1% COLA, 4.9% increase in medical insurance and the state retirement fund increase (PERSI), with rates up 9% from prior years. Airport added two positions, compensated by the loss of part-time positions in Police. No additional employees were added. The overall city budget including all funds less internal transfers is down -0.84%, with the major factors being smaller capital spending in the water department and airport construction funds this year.

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 \$24,838,920 in property taxes will be spent, how that compares to last year, how taxes compare FY02-FY13 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 43% 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 (77%).

7) **General Fund Comparisons FY13 to FY14.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY13 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY13 to FY14.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY13 to FY14.** 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 Report**”, available on-line. This report complimented the FY14 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 (FY2012) as part of the input to the FY2014 budget (with the FY2013 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](http://www.pocatello.us) :

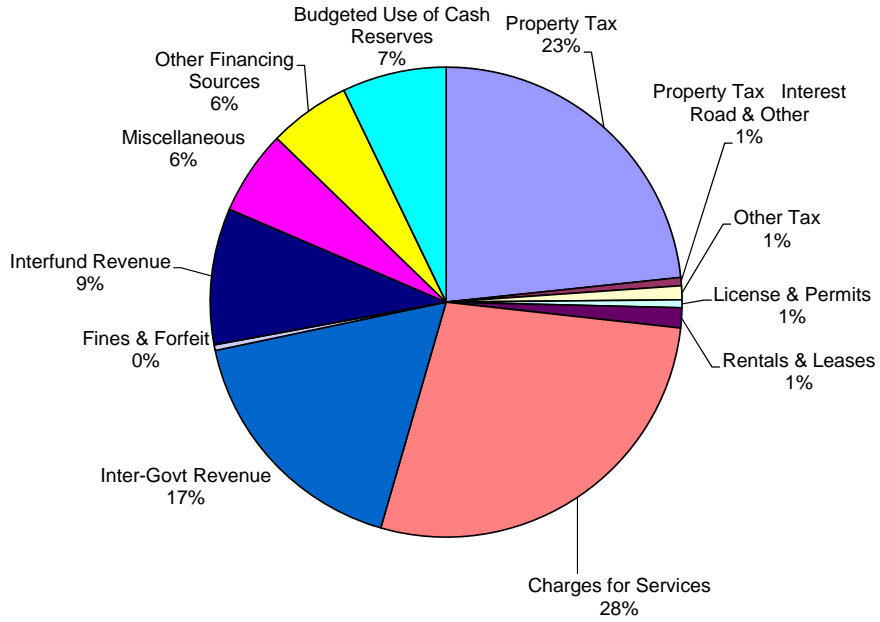
- 1) **FY2014 Budget Digest** (this document)
- 2) **FY2012 Service Level Report** (discusses city services for the last completed year)

These documents also available in hard copy at city hall (info desk, Mayor’s office and Finance Department).

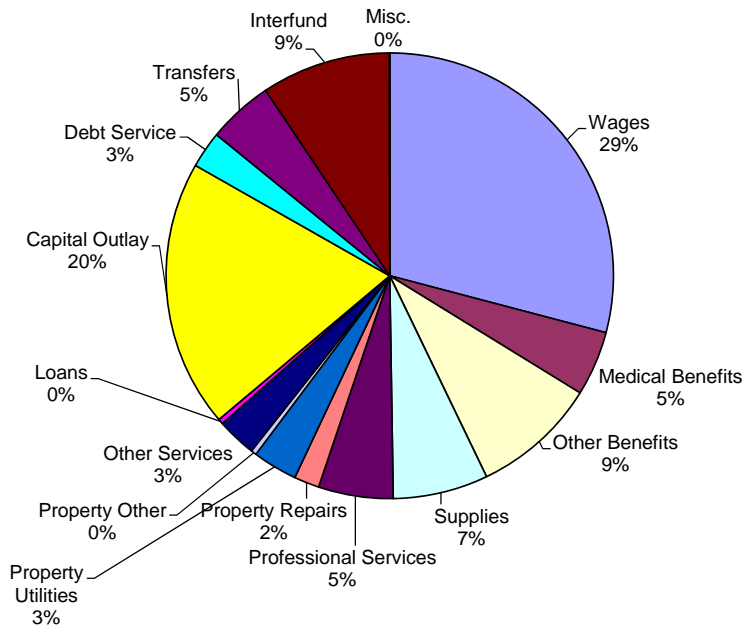
<b>FY 2014 Budget Summary</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Revenue</b>	
<b>By Fund</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Over</b>	
September 30, 2013			<b>(Under)</b>	<b>Notes</b>
<b>General Fund - 001</b>	\$32,168,937	\$32,318,937	(\$150,000)	Authorizing 150K fund balance for runoff election
<b>Liability Insurance Fund - 002</b>	\$1,026,778	\$1,026,778	\$0	
<b>Street Fund - 003</b>	\$5,739,631	\$5,739,631	\$0	
<b>Recreation Fund - 004</b>	\$1,908,932	\$1,908,932	\$0	
<b>Cemetery Fund - 005</b>	\$500,810	\$500,810	\$0	
<b>Airport Fund - 006</b>	\$1,550,970	\$1,580,970	(\$30,000)	Using 30K fund balance for operations
<b>Library Fund - 007</b>	\$1,662,857	\$1,702,857	(\$40,000)	Using 40K fund balance for HVAC project
<b>Public Transit Fund - 009</b>	\$7,344,168	\$7,344,168	\$0	
<b>Video Services Fund - 012</b>	\$332,905	\$332,905	\$0	
<b>Business Improvement Fund - 013</b>	\$100,000	\$100,000	\$0	
<b>Chief Theater Fund - 014</b>	\$0	\$10,643	(\$10,643)	Drawing down fund to support public art
<b>Emergency Repair Fund - 016</b>	\$100,000	\$100,000	\$0	
<b>Stormwater Env Science Fund - 017</b>	\$393,779	\$393,779	\$0	
<b>Sanitation Fund - 030</b>	\$6,975,262	\$7,275,262	(\$300,000)	Authorizing 300K cash for PRT acquisition
<b>Water Fund - 031</b>	\$11,733,418	\$11,733,418	\$0	
<b>Water Pollution Control Fund - 032</b>	\$8,561,969	\$8,561,969	\$0	
<b>Ambulance District Fund - 035</b>	\$3,000,300	\$3,000,300	\$0	Requires Approval by Bannock County
<b>Water Capacity Fee Fund - 037</b>	\$119,900	\$725,826	(\$605,926)	Drawing down cash to pay FY14 debt svc
<b>WPC Capacity Fee Fund - 038</b>	\$191,749	\$1,384,780	(\$1,193,031)	Drawing down cash to pay FY14 debt svc
<b>Information Systems Fund - 050</b>	\$923,302	\$923,302	\$0	
<b>Utility Billing Fund - 052</b>	\$1,226,675	\$1,226,675	\$0	
<b>Medical Insurance Fund - 053</b>	\$102,446	\$481,322	(\$378,876)	Transferring cash back to general fund
<b>Public Works Fund - 054</b>	\$232,001	\$232,001	\$0	
<b>Fuel Internal Service Fund - 055</b>	\$1,780,364	\$1,780,364	\$0	
<b>Worker's Insurance Fund - 056</b>	\$694,136	\$1,094,136	(\$400,000)	Authorizing 400K reserves if required
<b>Govt Debt Service Fund - 059</b>	\$229,059	\$229,059	\$0	
<b>WPC Debt Svc Fund - 060</b>	\$1,619,754	\$1,619,754	\$0	
<b>Water Debt Service Fund - 061</b>	\$725,826	\$725,826	\$0	
<b>Federal Aid Projects Fund - 070</b>	\$4,662,977	\$4,684,977	(\$22,000)	Re-appropriate \$22K cash for Benton bridge
<b>Street Special Projects Fund - 071</b>	\$0	\$0	\$0	Dormant fund for FY14
<b>Airport Construction Fund - 072</b>	\$2,067,000	\$2,067,000	\$0	
<b>Water Construction Fund - 073</b>	\$0	\$1,000,000	(\$1,000,000)	Using bond proceeds as voters approved
<b>WPC Construction Fund - 074</b>	\$0	\$0	\$0	Dormant fund for FY14
<b>Fire Apparatus Capital Fund - 075</b>	\$0	\$0	\$0	Saving cash for future fire apparatus
<b>Building Renovation Fund - 076</b>	\$0	\$0	\$0	Saving cash for future building renovations
<b>Street Equipment Capital Fund - 077</b>	\$0	\$0	\$0	Future fund for saving cash for street equipment
<b>Other Activity Capital Fund - 078</b>	\$13,000	\$111,515	(\$98,515)	drawdown for transit shop & survey vehicle
<b>Animal Shelter Building Fund - 079</b>	\$0	\$2,800,000	(\$2,800,000)	Using bond proceeds for shelter construction
<b>Foreclosure Stabilization Fund - 080</b>	\$0	\$0	\$0	No activity planned for FY14
<b>CDBG Entitlement Grant Fund - 081</b>	\$724,460	\$724,460	\$0	
<b>Police Grants Fund - 088</b>	\$51,939	\$51,939	\$0	
<b>Police Retirement Trust Fund - 951</b>	\$435,000	\$832,211	(\$397,211)	Drawdown of cash per life of trust fund
<b>Retirement Payout Fund - 952</b>	\$187,656	\$192,862	(\$5,206)	Drawing down saved \$ for retirement payouts
<b>Airport Bond Trust Fund - 953</b>	\$54	\$0	\$54	Accumulating interest
<b>EIDC Revolving Loan Fund - 954</b>	\$211,278	\$211,278	\$0	
<b>CDR Loan Trust Fund - 955</b>	\$40,028	\$287,335	(\$247,307)	Authorizing cash for new loans as needed
<b>Zoo Animal Trust Fund - 957</b>	\$118,500	\$175,510	(\$57,010)	Authorizing donated cash for zoo capital projects
<b>Water Acquisition Trust Fund - 958</b>	\$0	\$0	\$0	
<b>Sidewalk Loan Trust - 959</b>	\$10,000	\$23,247	(\$13,247)	Authorizing cash for new loans as needed
<b>Standrod Trust Fund - 960</b>	\$100	\$179,113	(\$179,013)	Authorizing cash for new loans as needed
<b>Façade Loan Trust - 962</b>	\$15	\$77,258	(\$77,243)	Authorizing cash for new loans as needed
<b>Parks &amp; Rec Develop Trust - 963</b>	\$0	\$3,000	(\$3,000)	Authorizing cash for parks improvements
<b>Property Abatement Fund - 964</b>	\$8,000	\$70,960	(\$62,960)	Authorizing cash for demolition if needed
<b>Total Revenues &amp; Expenditures</b>	<b>\$99,475,935</b>	<b>\$107,547,069</b>	<b>(\$8,071,134)</b>	
Less Transfers	\$15,035,044	\$15,035,044		
<b>Totals less transfers</b>	<b>\$84,440,891</b>	<b>\$92,512,025</b>		

<b>Comparisons:</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
Expense Less Transfers:	\$67,995,457	\$75,19,656	\$78,502,742	\$89,354,145	\$82,376,638	\$87,574,042	\$86,835,501	<b>\$92,512,025</b>
% Change vs Previous FY:	5.49%	10.46%	4.52%	13.82%	-7.81%	6.31%	-0.84%	<b>5.64%</b>

### City-Wide Revenues By Source



### City-Wide Expense By Function



**BUDGETED REVENUES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014**

September 30, 2013	Total Budgeted Revenues	Property Tax	Property Tax Interest Road & Other	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	\$32,168,937	\$19,042,209	\$287,751	\$0	\$578,067	\$68,927	\$249,021	\$5,123,075	\$364,235	\$4,471,795	\$349,133	\$1,634,724	\$150,000
Liability Insurance Fund 002	\$1,026,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$342	\$0	\$0
Street Fund 003	\$5,739,631	\$2,476,406	\$379,327	\$726,970	\$0	\$0	\$0	\$1,801,130	\$0	\$0	\$26,795	\$329,003	\$0
Recreation Fund 004	\$1,908,932	\$677,090	\$0	\$0	\$0	\$509,950	\$509,257	\$0	\$0	\$0	\$203,897	\$8,738	\$0
Cemetery Fund 005	\$500,810	\$222,620	\$0	\$0	\$0	\$0	\$277,840	\$0	\$0	\$0	\$350	\$0	\$0
Airport Fund 006	\$1,550,970	\$606,264	\$0	\$0	\$0	\$542,591	\$86,415	\$263,000	\$0	\$0	\$52,700	\$0	\$30,000
Library Fund 007	\$1,662,857	\$1,585,272	\$0	\$0	\$0	\$0	\$0	\$0	\$33,550	\$0	\$4,035	\$40,000	\$40,000
Pocatello Regional Transit 009	\$7,344,168	\$0	\$0	\$0	\$0	\$0	\$662,820	\$5,368,915	\$0	\$20,000	\$143,360	\$1,149,073	\$0
Video Services Fund 012	\$332,905	\$0	\$0	\$300,000	\$0	\$0	\$13,144	\$0	\$0	\$0	\$1,200	\$18,561	\$0
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	\$0
Sanitation Fund 030	\$6,975,262	\$0	\$0	\$0	\$0	\$263,200	\$6,628,968	\$0	\$0	\$0	\$83,094	\$0	\$300,000
Water Fund 031	\$11,733,418	\$0	\$0	\$0	\$0	\$2,400	\$11,609,196	\$0	\$0	\$76,010	\$36,000	\$9,812	\$0
Water Pollution Control Fund 032	\$8,561,969	\$0	\$0	\$0	\$0	\$100,000	\$8,381,041	\$0	\$0	\$0	\$80,928	\$0	\$0
Ambulance Fund 035	\$3,000,300	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,300	\$0	\$0	\$0	\$0	\$0
Water Capacity Fee Fund 037	\$119,900	\$0	\$0	\$0	\$0	\$0	\$119,900	\$0	\$0	\$0	\$0	\$0	\$605,926
WPC Capacity Fee Fund 038	\$191,749	\$0	\$0	\$0	\$0	\$0	\$191,749	\$0	\$0	\$0	\$0	\$0	\$1,193,031
Information Systems Fund 050	\$923,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$922,942	\$360	\$0	\$0
Utility Billing Fund 052	\$1,226,675	\$0	\$0	\$0	\$0	\$0	\$207,410	\$0	\$0	\$1,019,035	\$230	\$0	\$0
Medical Insurance Fund 053	\$102,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,446	\$0	\$0	\$378,876
Public Works Admin. Fund 054	\$232,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232,001	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$1,780,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,780,364	\$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	\$229,059	\$229,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Debt Service Fund 060	\$1,619,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,619,754	\$0
Water Debt Service Fund 061	\$725,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,826	\$0
Federal Aid Construction Fund 070	\$4,662,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,625,000	\$37,977	\$22,000
Street Construction Fund 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$2,067,000	\$0	\$0	\$0	\$0	\$0	\$129,500	\$1,937,500	\$0	\$0	\$0	\$0	\$0
Water Costruction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
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	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$98,515
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000
Foreclosure Stabilization Fund 080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$724,460	\$0	\$0	\$0	\$0	\$0	\$0	\$705,805	\$0	\$0	\$0	\$18,655	\$0
Police Grants Fund 088	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$31,939	\$20,000	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$435,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,000	\$0	\$397,211
Retirement Payout Trust Fund 952	\$187,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,656	\$5,206
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$211,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$176,128	\$0
CDR Loan Trust Fund 955	\$40,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,528	\$500	\$247,307
Zoo Animal/Education Trust Fund 957	\$118,500	\$0	\$0	\$0	\$0	\$0	\$43,000	\$0	\$0	\$0	\$75,500	\$0	\$57,010
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$13,247
Standrod Trust Fund 960	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$179,013
Façade Loan Trust Fund 962	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$77,243
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Property Abatement Fund 964	\$8,000	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,960
<b>GRAND TOTALS</b>	<b>\$99,475,935</b>	<b>\$24,838,920</b>	<b>\$667,078</b>	<b>\$1,026,970</b>	<b>\$586,067</b>	<b>\$1,487,068</b>	<b>\$29,803,397</b>	<b>\$18,299,664</b>	<b>\$417,785</b>	<b>\$9,976,808</b>	<b>\$6,302,756</b>	<b>\$6,069,422</b>	<b>\$7,671,134</b>

## FY14 Property Tax Summary

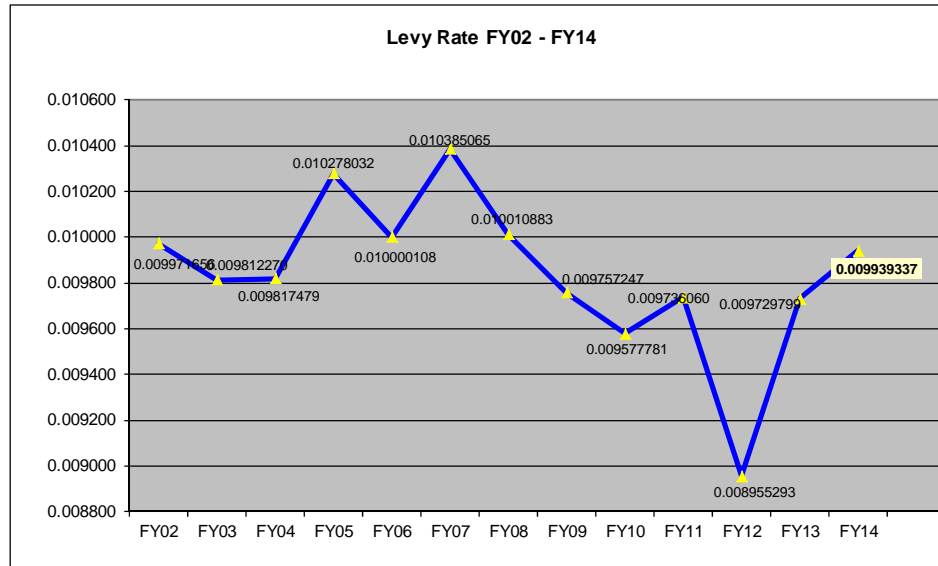
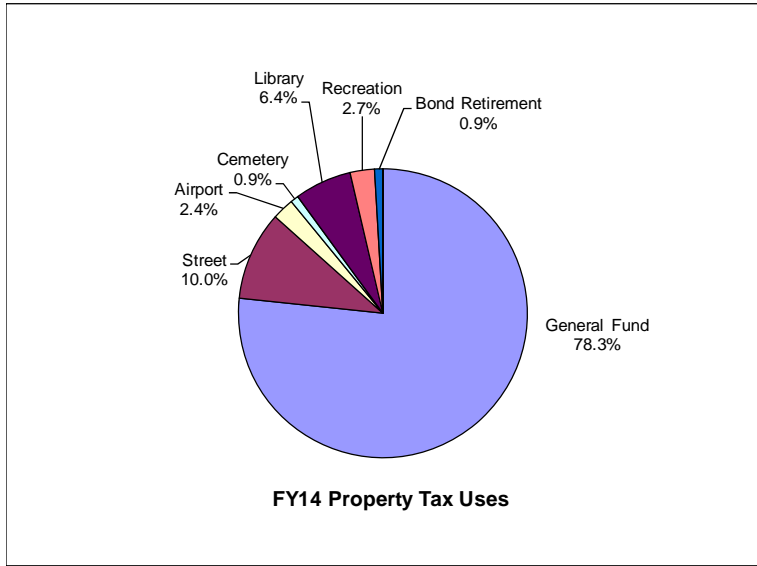
	General Fund (includes Fire Retirement)										Police Retirement	Estimated Valuation % Change:
	Total	Retirement	Street	Airport	Cemetery	Library	Recreation	Bond Retirement				0.66%
FY13	\$24,147,038	\$18,671,597	\$2,297,471	\$663,301	\$227,112	\$1,566,029	\$616,333	\$105,195		\$0		
FY14	\$24,838,920	\$19,042,209	\$2,476,406	\$606,264	\$222,620	\$1,585,272	\$677,090	\$229,059		\$0		
\$ change	\$691,882	\$370,612	\$178,935	-\$57,037	-\$4,492	\$19,243	\$60,757	\$123,864		\$0		
% change	2.87%	1.98%	7.79%	-8.60%	-1.98%	1.23%	9.86%	117.75%		N/A		

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

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

## Property Tax History

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Valuation	\$1,417,384,705	\$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
\$ Levied	\$14,133,672	\$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
Lewy Rate	0.009971656	0.009812270	0.009817479	0.010278032	0.010000108	0.010385065	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009729799	0.009939337
Rate Change	1.47%	-1.60%	0.05%	4.69%	-2.70%	3.85%	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	8.65%	2.15%

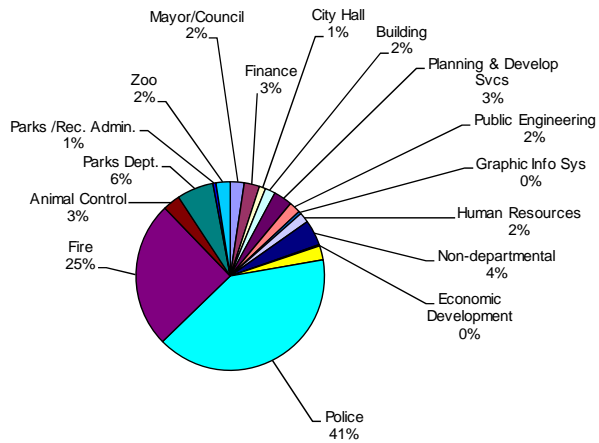


**City of Pocatello BUDGETED EXPENDITURES  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014**

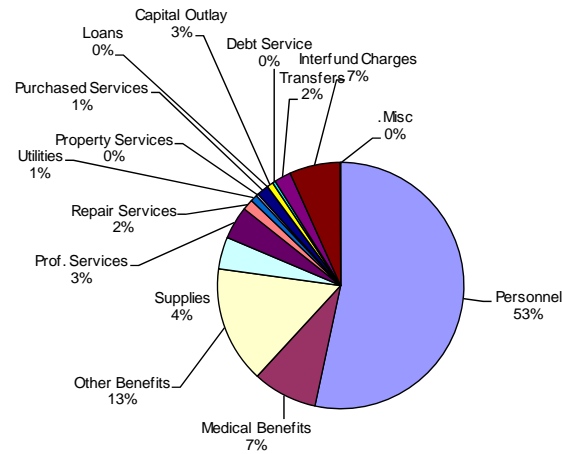
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$32,318,937	\$17,242,181	\$2,744,064	\$4,956,213	\$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	-\$150,000
Liability Insurance Fund 002	\$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	\$0
Street Fund 003	\$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	\$0
Recreation Fund 004	\$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	\$0
Cemetery Fund 005	\$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	\$0
Airport Fund 006	\$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	-\$30,000
Library Fund 007	\$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	-\$40,000
Pocatello Regional Transit 009	\$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	\$0
Video Services Fund 012	\$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	\$0
Business Improvement District 013	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chief Theater Fund 014	\$10,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$643	\$0	-\$10,643
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$99,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278	\$0	\$0
Stormwater Env Science Fund 017	\$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	\$0
Sanitation Fund 030	\$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	-\$300,000
Water Fund 031	\$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	\$0
Water Pollution Control Fund 032	\$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	\$0
Ambulance Fund 035	\$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	\$0
Water Capacity Fee Fund 037	\$725,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,826	\$0	\$0	\$0
WPC Capacity Fee Fund 038	\$1,384,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,384,780	\$0	\$0	\$0
Information Systems Fund 050	\$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	\$0
Utility Billing Fund 052	\$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	\$0
Medical Insurance Fund 053	\$481,322	\$0	\$0	\$0	\$15,225	\$57,500	\$0	\$0	\$0	\$25,400	\$0	\$0	\$0	\$378,876	\$4,321	\$0	-\$378,876
Public Works Admin. Fund 054	\$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	\$0
Fuel Internal Service Fund 055	\$1,780,364	\$0	\$0	\$0	\$1,712,131	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$64,756	\$977	\$0	\$0
Worker's Insurance Fund 056	\$1,094,136	\$0	\$0	\$0	\$100	\$86,000	\$0	\$0	\$0	\$1,007,480	\$0	\$0	\$0	\$0	\$556	\$0	-\$865,077
Govt Debt Service Fund 059	\$229,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228,638	\$0	\$421	\$0	\$0	\$0
Enterprise Debt Service Fund 060	\$1,619,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,619,050	\$0	\$704	\$0	\$0
Water Debt Service Fund 061	\$725,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,684	\$0	\$142	\$0	\$0
Federal Aid Construction Fund 070	\$4,684,977	\$0	\$0	\$0	\$0	\$647,000	\$0	\$0	\$0	\$0	\$0	\$4,037,000	\$0	\$0	\$977	\$0	-\$22,000
Street Special Projects 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$2,067,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$1,867,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	-\$1,000,000
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$111,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,515	\$0	\$0	-\$98,515
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
Foreclosure Stabilization Fund 080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$724,460	\$112,076	\$14,628	\$26,211	\$4,475	\$426,968	\$90,750	\$0	\$2,900	\$46,242	\$0	\$0	\$0	\$0	\$210	\$0	\$0
Police Grants Fund 088	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$832,211	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699	\$0	-\$397,211
Retirement Payout Trust Fund 952	\$192,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,862	\$0	\$0	-\$5,206
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	\$211,278	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$278	\$0	\$0
CDR Loan Trust Fund 955	\$287,335	\$0	\$0	\$0	\$4,500	\$45,520	\$95,379	\$0	\$0	\$11,000	\$80,380	\$50,000	\$0	\$0	\$556	\$0	-\$247,307
Zoo Animal/Education Trust 957	\$175,510	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$2,510	\$0	-\$57,010
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	\$23,247	\$0	\$0	\$0	\$0	\$22,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421	\$0	-\$13,247
Standrod Trust Fund 960	\$179,113	\$0	\$0	\$0	\$0	\$139,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	-\$179,013
Façade Loan Trust Fund 962	\$77,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,980	\$0	\$0	\$0	\$278	\$0	-\$77,243
Parks & Rec Develop Trust Fund	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	-\$3,000
Property Abatement Fund 964	\$70,960	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$170	\$0	-\$62,960
<b>GRAND TOTALS</b>	<b>\$107,547,069</b>	<b>\$31,526,007</b>	<b>\$5,087,946</b>	<b>\$9,833,889</b>	<b>\$7,397,313</b>	<b>\$5,791,760</b>	<b>\$1,975,515</b>	<b>\$3,495,742</b>	<b>\$423,203</b>	<b>\$3,095,044</b>	<b>\$403,602</b>	<b>\$20,585,250</b>	<b>\$2,874,704</b>	<b>\$5,058,236</b>	<b>\$9,976,808</b>	<b>\$22,050</b>	<b>-\$3,937,254</b>

## Expenses: General Fund Department Detail FY2014

	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	\$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	
Finance	\$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	
City Hall	\$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	
Building	\$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	
Planning & Develop Svcs	\$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	
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	
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	
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	
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	
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Legal	\$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	
Police	\$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	
Fire	\$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	
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	
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	
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	
Zoo	\$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	
<b>Total General Fund</b>	<b>\$32,318,937</b>	<b>\$17,242,181</b>	<b>\$2,744,064</b>	<b>\$4,956,213</b>	<b>\$1,356,028</b>	<b>\$1,397,795</b>	<b>\$457,656</b>	<b>\$287,543</b>	<b>\$101,661</b>	<b>\$501,553</b>	<b>\$0</b>	<b>\$268,000</b>	<b>\$121,759</b>	<b>\$709,814</b>	<b>\$2,158,470</b>	<b>\$16,200</b>	<b>\$0</b>



General Fund Expense By Department



General Fund Expense By Function



					09/30/13	Expenses: Selected Other Fund Detail FY2014														
	Total	Personnel	Benefits	Benefits		Professional	Property	Property	Property	Purchased	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc				
	Budget	(wages, all types)	Medical	Other	Supplies	Services	Repairs	Utilities	Other	Services										
<b>Liability Fund</b>																				
Liability insurance 002-9900	\$1,001,378	\$118,829	\$15,673	\$27,208	\$5,635	\$31,230	\$0	\$0	\$0	\$750,929	\$0	\$0	\$0	\$40,581	\$11,293	\$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				
	\$1,026,778	\$118,829	\$15,673	\$27,208	\$5,635	\$36,630	\$0	\$0	\$0	\$750,929	\$0	\$0	\$0	\$40,581	\$31,293	\$0				
<b>Street Fund</b>																				
General 003-2001	\$4,707,631	\$1,733,808	\$312,792	\$477,186	\$557,130	\$26,720	\$157,950	\$428,500	\$53,585	\$27,504	\$0	\$284,500	\$179,523	\$46,378	\$422,055	\$0				
Capital 003-2002	\$1,032,000	\$0	\$0	\$0	\$0	\$0	\$24,500	\$7,500	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0				
Total Street	\$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				
<b>Recreation Fund</b>																				
Outdoor Rec & Educ 004-13	\$278,693	\$91,584	\$11,595	\$23,327	\$96,400	\$9,745	\$1,625	\$2,775	\$6,950	\$4,774	\$0	\$0	\$0	\$444	\$29,274	\$200				
Team Sports 004-1305	\$460,865	\$189,739	\$23,190	\$52,012	\$63,460	\$61,100	\$16,550	\$0	\$9,700	\$6,032	\$0	\$0	\$0	\$1,007	\$36,975	\$1,100				
Ross Park Pool 004-1306	\$512,055	\$176,614	\$3,826	\$23,428	\$124,120	\$13,301	\$11,000	\$101,000	\$0	\$9,800	\$0	\$27,000	\$0	\$871	\$21,095	\$0				
Rec Center 004-1307	\$567,235	\$195,762	\$24,673	\$47,331	\$64,235	\$21,145	\$34,500	\$76,700	\$0	\$8,528	\$0	\$35,000	\$0	\$986	\$57,375	\$1,000				
Golf Capital 004-1308	\$62,071	\$0	\$0	\$0	\$0	\$7,400	\$0	\$0	\$0	\$250	\$0	\$54,000	\$0	\$0	\$421	\$0				
Fort Hall Replica 004-1311	\$18,193	\$7,918	\$0	\$1,617	\$2,500	\$1,474	\$0	\$2,100	\$0	\$1,290	\$0	\$0	\$0	\$39	\$1,255	\$0				
Frontier Village 004-1312	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278	\$0				
Summer Productions 004-1313	\$9,542	\$0	\$0	\$0	\$0	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142	\$0				
Total 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				
<b>Public Transit</b>																				
Non-NTD Costs Div 009-239	\$74,866	\$6,181	\$0	\$1,420	\$1,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,200	\$0				
MB DO/UR Veh Ops 009-24	\$2,140,332	\$354,871	\$16,348	\$76,465	\$1,685	\$4,240	\$5,000	\$0	\$0	\$5,900	\$0	\$1,474,944	\$0	\$1,789	\$199,090	\$0				
MB DO/UR Veh Maint 009-2	\$157,474	\$63,357	\$9,875	\$17,029	\$34,300	\$0	\$30,000	\$0	\$0	\$3,600	\$0	\$0	\$0	\$313	\$0	\$0				
MB DO/UR N-Veh Maint 009-	\$71,422	\$40,503	\$11,595	\$12,238	\$2,800	\$100	\$400	\$0	\$0	\$250	\$0	\$0	\$0	\$200	\$3,336	\$0				
MB DO/UR Admin 009-2404	\$331,211	\$145,955	\$21,470	\$37,303	\$1,500	\$1,250	\$350	\$13,200	\$3,250	\$6,300	\$0	\$100,000	\$0	\$633	\$0	\$0				
DR DO/UR Veh Ops 009-25	\$1,835,964	\$362,308	\$52,446	\$97,058	\$1,060	\$1,170	\$4,480	\$0	\$0	\$4,530	\$0	\$1,166,848	\$0	\$1,498	\$144,566	\$0				
DR DO/UR Veh Maint 009-2	\$136,337	\$74,379	\$11,595	\$20,296	\$13,950	\$0	\$13,750	\$0	\$0	\$2,000	\$0	\$0	\$0	\$367	\$0	\$0				
DR DO/UR N-Veh Maint 009	\$3,600	\$0	\$0	\$0	\$1,450	\$100	\$350	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$1,575	\$0				
DR DO/UR Admin 009-2504	\$76,692	\$38,884	\$9,875	\$10,065	\$850	\$775	\$225	\$9,550	\$1,500	\$4,540	\$0	\$0	\$0	\$428	\$0	\$0				
DR DO/UR Veh Ops 009-26	\$2,065,663	\$332,876	\$19,751	\$72,573	\$69,180	\$1,020	\$3,680	\$0	\$0	\$4,400	\$0	\$1,359,408	\$0	\$1,644	\$201,131	\$0				
DR DO/UR Veh Maint 009-2	\$163,331	\$92,047	\$11,595	\$15,162	\$21,960	\$0	\$20,500	\$0	\$0	\$1,800	\$0	\$0	\$0	\$267	\$0	\$0				
DR DO/UR N-Veh Maint 009	\$3,725	\$0	\$0	\$0	\$1,450	\$100	\$350	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$1,700	\$0				
DR DO/UR Admin 009-2604	\$174,615	\$93,455	\$23,190	\$26,964	\$875	\$975	\$235	\$8,500	\$4,250	\$9,075	\$0	\$0	\$0	\$453	\$6,643	\$0				
MB PT/UR Veh Ops 009-27	\$68,292	\$0	\$0	\$0	\$250	\$67,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042	\$0				
MB PT/UR Veh Maint 009-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
MB PT/UR N-Veh Maint 009-	\$5,400	\$0	\$0	\$0	\$1,400	\$250	\$200	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$3,300	\$0				
MB PT/UR Admin 009-2704	\$35,244	\$20,978	\$0	\$6,053	\$460	\$125	\$25	\$4,250	\$3,250	\$0	\$0	\$0	\$0	\$103	\$0	\$0				
Total Transit	\$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				
<b>Sanitation Fund</b>																				
Administration 030-3001	\$2,687,097	\$265,645	\$26,879	\$70,197	\$8,600	\$13,250	\$7,250	\$1,028,000	\$0	\$11,495	\$0	\$300,000	\$0	\$419,861	\$535,920	\$0				
Comm Beautification 030-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Commercial 030-3003	\$1,355,464	\$655,951	\$167,991	\$212,945	\$70,200	\$50	\$46,000	\$0	\$0	\$200	\$0	\$0	\$0	\$3,024	\$199,103	\$0				
Residential 030-3004	\$1,200,393	\$301,155	\$59,289	\$91,976	\$66,600	\$0	\$46,000	\$0	\$0	\$200	\$0	\$483,074	\$0	\$1,751	\$150,348	\$0				
Container Repair 030-3005	\$616,691	\$106,798	\$21,471	\$31,854	\$436,475	\$0	\$2,500	\$0	\$2,500	\$125	\$0	\$0	\$0	\$528	\$14,440	\$0				
Maintenance 030-3006	\$456,563	\$236,956	\$47,694	\$73,389	\$45,450	\$4,750	\$30,550	\$0	\$0	\$5,050	\$0	\$0	\$0	\$1,159	\$11,565	\$0				
Roll off 030-3007	\$576,819	\$177,967	\$36,098	\$55,310	\$32,150	\$50	\$25,500	\$0	\$0	\$125	\$0	\$155,000	\$0	\$894	\$93,725	\$0				
Curbside Recycle 030-3018	\$382,235	\$162,903	\$21,757	\$48,076	\$19,800	\$5,750	\$15,500	\$0	\$0	\$19,125	\$0	\$0	\$0	\$788	\$88,536	\$0				
Drop-off Recycle 030-3019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total Sanitation	\$7,275,262	\$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				

<b>Expenses: Selected Other Fund Detail FY2014 (Continued)</b>																
<b>Fund Name</b>	<b>Total Budget</b>	<b>Personnel (wages, all types)</b>	<b>Benefits Medical</b>	<b>Benefits Other</b>	<b>Supplies</b>	<b>Professional Services</b>	<b>Property Repairs</b>	<b>Property Utilities</b>	<b>Property Other</b>	<b>Purchased Services</b>	<b>Loans</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Interfund Charges</b>	<b>Other Misc</b>
<b>Water Fund</b>																
Administration 031-3001	\$3,220,099	\$257,677	\$54,536	\$64,494	\$19,214	\$595,500	\$39,120	\$0	\$3,000	\$14,400	\$0	\$0	\$0	\$358,773	\$1,813,385	\$0
Transmission 031-3008	\$6,586,678	\$1,752,175	\$320,615	\$476,351	\$613,200	\$12,000	\$104,650	\$17,500	\$99,900	\$19,500	\$0	\$2,848,291	\$0	\$8,812	\$313,684	\$0
Purification 031-3009	\$1,923,641	\$325,329	\$69,571	\$87,824	\$315,950	\$126,600	\$31,350	\$798,100	\$2,250	\$7,850	\$0	\$145,000	\$0	\$1,656	\$12,161	\$0
<b>Total Water Fund</b>	<b>\$11,730,418</b>	<b>\$2,335,181</b>	<b>\$444,722</b>	<b>\$628,669</b>	<b>\$948,364</b>	<b>\$734,100</b>	<b>\$175,120</b>	<b>\$815,600</b>	<b>\$105,150</b>	<b>\$41,750</b>	<b>\$0</b>	<b>\$2,993,291</b>	<b>\$0</b>	<b>\$369,241</b>	<b>\$2,139,230</b>	<b>\$0</b>
<b>WPC Fund</b>																
Operation & Maint 032-3010	\$4,817,238	\$681,015	\$106,612	\$175,111	\$429,245	\$62,408	\$142,177	\$392,113	\$13,000	\$27,650	\$0	\$0	\$50	\$513,552	\$2,273,805	\$500
Capital Outlay 032-3011	\$1,794,785	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0	\$600	\$0	\$1,394,185	\$0	\$0	\$0	\$0
Lift stations 032-3012	\$791,341	\$386,299	\$67,444	\$103,192	\$68,120	\$18,640	\$81,054	\$45,000	\$100	\$4,653	\$0	\$0	\$0	\$1,907	\$14,932	\$0
Sludge Reuse 032-3013	\$708,246	\$188,154	\$25,853	\$51,105	\$83,410	\$100,872	\$44,400	\$96,000	\$110,407	\$700	\$0	\$0	\$0	\$931	\$6,414	\$0
Laboratory & Pre-Treat 032-	\$450,359	\$178,797	\$37,818	\$49,009	\$66,425	\$92,900	\$16,540	\$0	\$300	\$2,010	\$0	\$0	\$0	\$927	\$5,633	\$0
<b>Total WPC Fund</b>	<b>\$8,561,969</b>	<b>\$1,434,265</b>	<b>\$237,727</b>	<b>\$378,417</b>	<b>\$647,200</b>	<b>\$674,820</b>	<b>\$284,171</b>	<b>\$533,113</b>	<b>\$123,807</b>	<b>\$35,613</b>	<b>\$0</b>	<b>\$1,394,185</b>	<b>\$50</b>	<b>\$517,317</b>	<b>\$2,300,784</b>	<b>\$500</b>
<b>Ambulance Fund</b>																
N. Bannock Cnty 035-3501	\$2,748,945	\$1,488,935	\$200,191	\$677,091	\$185,125	\$43,435	\$29,900	\$0	\$0	\$31,550	\$0	\$0	\$0	\$10,912	\$81,806	\$0
Lava Hot Springs 035-3502	\$92,346	\$45,540	\$0	\$5,291	\$23,355	\$6,160	\$4,200	\$0	\$2,400	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
Downey 035-3503	\$80,736	\$38,990	\$0	\$4,531	\$19,555	\$6,160	\$4,000	\$0	\$2,100	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
Inkom 035-3504	\$78,273	\$37,550	\$0	\$4,363	\$18,855	\$5,805	\$4,200	\$0	\$2,100	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Ambulance Fund</b>	<b>\$3,000,300</b>	<b>\$1,611,015</b>	<b>\$200,191</b>	<b>\$691,276</b>	<b>\$246,890</b>	<b>\$61,560</b>	<b>\$42,300</b>	<b>\$0</b>	<b>\$6,600</b>	<b>\$47,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,912</b>	<b>\$81,806</b>	<b>\$0</b>
<b>WPC Debt Service Fund</b>																
WPC Bond Loan 2004A 060	\$137,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,750	\$0	\$278	\$0
WPC Loan 060-6501	\$1,482,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482,300	\$0	\$426	\$0
<b>Total WPC Debt Service</b>	<b>\$1,619,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,619,050</b>	<b>\$0</b>	<b>\$704</b>	<b>\$0</b>
<b>Water Construction Fund</b>																
Bond Funded 073-6004	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
<b>Total Water Const Fund</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police Grant Fund</b>																
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	\$31,939	\$0	\$0	\$0	\$31,939	\$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
<b>Total Police Grant Fund</b>	<b>\$51,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Expenses: General Fund Comparisons FY13 to FY14

	Total	Benefits	Benefits	Supplies	Professional	Property	Property	Property	Purchased	Capital	Debt	Interfund	Other			
	Budget	Personnel	Medical	Other	Services	Repair Services	Utilities	Services	Services	Outlay	Service	Transfers	Charges	Misc.		
<b>General Fund Total Comparison</b>																
<b>FY13 General Fund Total</b>	\$31,289,681	\$16,868,442	\$2,648,723	\$4,557,658	\$1,098,752	\$1,130,668	\$389,466	\$274,725	\$115,338	\$439,791	\$0	\$573,840	\$121,759	\$865,892	\$2,200,427	\$4,200
<b>FY14 General Fund Total</b>	\$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
<b>\$ Difference</b>	\$1,029,256	\$373,739	\$95,341	\$398,555	\$257,276	\$267,127	\$68,190	\$12,818	-\$13,677	\$61,762	\$0	-\$305,840	\$0	-\$156,078	-\$41,957	\$12,000
	3.29%	2.22%	3.60%	8.74%	23.42%	23.63%	17.51%	4.67%	-11.86%	14.04%	N/A	-53.30%	0.00%	-18.03%	-1.91%	285.71%
<b>Comparisons By Department</b>																
<b>FY13 Mayor/Council Dept.</b>	\$624,070	\$299,398	\$84,912	\$78,863	\$12,440	\$21,355	\$1,648	\$0	\$175	\$48,993	\$0	\$0	\$0	\$1,463	\$74,823	\$0
<b>FY14 Mayor/Council Dept.</b>	\$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
<b>\$ Difference</b>	\$148,014	\$8,525	-\$1,661	\$6,089	-\$4,100	\$150,230	-\$48	\$0	\$0	-\$3,220	\$0	\$0	\$0	\$0	-\$7,835	\$0
<b>% Difference</b>	23.72%	2.85%	-1.96%	7.72%	-32.96%	703.49%	-2.91%	N/A	0.00%	-6.57%	N/A	N/A	N/A		-10.47%	N/A
<b>FY13 Finance Dept.</b>	\$787,068	\$458,970	\$67,543	\$102,957	\$11,365	\$95,225	\$0	\$0	\$5,098	\$10,446	\$0	\$0	\$0	\$1,985	\$33,479	\$0
<b>FY14 Finance Dept.</b>	\$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
<b>\$ Difference</b>	\$64,667	\$57,237	\$1,621	\$10,407	-\$3,700	\$1,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310	-\$2,999	\$0
<b>% Difference</b>	8.22%	12.47%	2.40%	10.11%	-32.56%	1.88%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	15.62%	-8.96%	N/A
<b>FY13 City Hall Dept.</b>	\$358,748	\$141,815	\$9,410	\$34,770	\$34,300	\$3,224	\$16,232	\$82,291	\$12,000	\$840	\$0	\$0	\$0	\$699	\$23,167	\$0
<b>FY14 City Hall Dept.</b>	\$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
<b>\$ Difference</b>	-\$10,774	\$3,832	\$465	\$2,221	-\$4,097	\$0	\$517	-\$344	-\$12,000	\$100	\$0	\$0	\$0	\$10	-\$1,478	\$0
<b>% Difference</b>	-3.00%	2.70%	4.94%	6.39%	-11.94%	0.00%	3.19%	-0.42%	-100.00%	11.90%	N/A	N/A	N/A	1.43%	-6.38%	N/A
<b>FY13 Building Dept.</b>	\$639,526	\$390,980	\$65,581	\$88,580	\$7,700	\$18,715	\$7,800	\$0	\$0	\$10,840	\$0	\$0	\$0	\$1,858	\$46,772	\$700
<b>FY14 Building Dept.</b>	\$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
<b>\$ Difference</b>	-\$75,194	-\$49,500	-\$8,012	-\$6,365	-\$500	-\$11,435	\$0	\$0	\$0	\$1,250	\$0	\$0	\$0	\$97	-\$729	\$0
<b>% Difference</b>	-11.76%	-12.66%	-12.22%	-7.19%	-6.49%	-61.10%	0.00%	N/A	N/A	11.53%	N/A	N/A	N/A	5.22%	-1.56%	N/A
<b>FY13 Planning &amp; Develop Sv</b>	\$981,306	\$591,879	\$99,051	\$135,746	\$16,100	\$24,370	\$6,200	\$0	\$0	\$18,383	\$0	\$0	\$0	\$3,648	\$85,929	\$0
<b>FY14 Planning &amp; Develop Sv</b>	\$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
<b>\$ Difference</b>	\$51,322	\$16,740	\$4,899	\$9,847	\$20,020	\$1,245	\$1,500	\$0	\$0	\$1,440	\$0	\$0	\$0	-\$73	-\$4,296	\$0
<b>% Difference</b>	5.23%	2.83%	4.95%	7.25%	124.35%	5.11%	24.19%	N/A	N/A	7.83%	N/A	N/A	N/A	-2.00%	-5.00%	N/A
<b>FY13 Public Engineering</b>	\$620,821	\$343,776	\$63,015	\$80,488	\$22,850	\$8,520	\$6,160	\$2,400	\$0	\$8,050	\$0	\$0	\$0	\$1,779	\$83,783	\$0
<b>FY14 Public Engineering</b>	\$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
<b>\$ Difference</b>	\$13,094	\$1,473	-\$3,726	\$3,813	\$11,600	\$210	\$140	-\$550	\$0	\$850	\$0	\$0	\$0	-\$60	-\$656	\$0
<b>% Difference</b>	2.11%	0.43%	-5.91%	4.74%	50.77%	2.46%	2.27%	-22.92%	N/A	10.56%	N/A	N/A	N/A	-3.37%	-0.78%	N/A
<b>FY13 Graphic Info Sys</b>	\$153,988	\$63,891	\$5,231	\$12,856	\$7,650	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$312	\$16,878	\$0
<b>FY14 Graphic Info Sys</b>	\$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
<b>\$ Difference</b>	-\$802	\$917	-\$478	\$2,349	\$0	-\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$1,403	\$0
<b>% Difference</b>	-0.52%	1.44%	-9.14%	18.27%	0.00%	-23.02%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	2.24%	8.31%	N/A
<b>FY13 Human Resources</b>	\$504,092	\$312,069	\$38,926	\$69,377	\$7,992	\$42,604	\$527	\$0	\$0	\$4,637	\$0	\$0	\$0	\$1,506	\$26,454	\$0
<b>FY14 Human Resources</b>	\$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
<b>\$ Difference</b>	\$57,670	\$31,707	\$3,645	\$6,851	\$6,851	\$11,204	\$187	\$0	\$0	\$1	\$0	\$0	\$0	\$54	-\$3,023	\$0
<b>% Difference</b>	11.44%	10.16%	9.36%	10.15%	85.72%	26.30%	35.48%	N/A	N/A	0.02%	N/A	N/A	N/A	3.59%	-11.43%	

## Expenses: General Fund Department Comparisons FY13 to FY14 (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.
<b>FY13 Non-departmental</b>	\$1,552,914	\$0	\$0	\$0	\$21,550	\$289,996	\$2,024	\$0	\$18,814	\$74,950	\$0	\$0	\$0	\$753,510	\$392,070	\$0
<b>FY14 Non-departmental</b>	\$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
\$ Difference	-\$139,396	\$0	\$0	\$0	\$1,700	-\$8,898	\$0	\$0	\$12,000	\$4,000	\$0	\$0	\$0	-\$158,391	\$10,193	\$0
% Difference	-8.98%	N/A	N/A	N/A	7.89%	-3.07%	N/A	N/A	63.78%	5.34%	N/A	N/A	N/A	-21.02%	2.60%	N/A
<b>FY13 Economic Development</b>	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY14 Economic Development</b>	\$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
<b>FY13 Legal Dept.</b>	\$773,648	\$499,394	\$77,596	\$103,574	\$4,985	\$32,462	\$2,160	\$0	\$0	\$7,320	\$0	\$0	\$0	\$2,284	\$43,873	\$0
<b>FY14 Legal Dept.</b>	\$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
\$ Difference	\$10,896	-\$3,128	-\$7,387	\$11,430	\$7,110	\$4,563	\$420	\$0	\$0	-\$1,350	\$0	\$0	\$0	\$213	-\$975	\$0
% Difference	1.41%	-0.63%	-9.52%	11.04%	142.63%	14.06%	19.44%			-18.44%	N/A	N/A	N/A	9.33%	-2.22%	
<b>FY13 Police Dept.</b>	\$12,725,701	\$7,796,400	\$1,290,752	\$1,576,289	\$321,119	\$180,738	\$172,142	\$1,950	\$51,150	\$131,000	\$0	\$341,040	\$0	\$57,168	\$805,953	\$0
<b>FY14 Police Dept.</b>	\$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
\$ Difference	\$365,062	\$68,863	\$23,906	\$129,255	\$153,152	\$79,707	\$78,438	\$550	-\$15,080	\$39,600	\$0	-\$148,040	\$550	\$1,305	-\$46,594	\$0
% Difference	2.87%	0.88%	1.85%	8.20%	47.69%	44.10%	45.57%	28.21%	-29.48%	30.23%	N/A	-43.41%	N/A	2.28%	-5.78%	
<b>FY13 Fire Dept.</b>	\$7,642,498	\$4,098,830	\$568,139	\$1,770,087	\$247,060	\$180,750	\$95,950	\$44,200	\$3,500	\$72,300	\$0	\$155,800	\$121,759	\$30,532	\$253,491	\$100
<b>FY14 Fire Dept.</b>	\$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
\$ Difference	\$453,458	\$198,102	\$97,019	\$192,368	\$79,981	\$28,460	-\$3,854	-\$2,922	-\$3,500	\$18,250	\$0	-\$155,800	\$0	\$209	\$5,145	\$0
% Difference	5.93%	4.83%	17.08%	10.87%	32.37%	15.75%	-4.02%	-6.61%	-100.00%	25.24%	N/A	-100.00%	0.00%	0.68%	2.03%	
<b>FY13 Animal Control</b>	\$937,379	\$466,451	\$109,085	\$120,645	\$68,725	\$75,270	\$14,617	\$14,936	\$96	\$8,974	\$0	\$0	\$0	\$2,255	\$53,525	\$2,800
<b>FY14 Animal Control</b>	\$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
\$ Difference	\$17,960	\$9,775	-\$15,751	\$8,533	\$6,499	\$5,700	\$1,000	\$0	\$0	-\$1,000	\$0	\$0	\$0	\$77	\$3,127	\$0
% Difference	1.92%	2.10%	-14.44%	7.07%	9.46%	7.57%	6.84%	0.00%	0.00%	-11.14%	N/A	#DIV/0!	N/A	3.41%	5.84%	0.00%
<b>FY13 Parks Dept.</b>	\$2,056,189	\$931,918	\$110,450	\$266,145	\$244,566	\$27,670	\$19,975	\$105,280	\$21,837	\$18,098	\$0	\$77,000	\$0	\$4,857	\$227,893	\$500
<b>FY14 Parks Dept.</b>	\$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
\$ Difference	-\$27,200	\$21,497	-\$2,118	\$15,196	-\$20,765	\$7,000	\$800	\$18,125	\$4,903	\$1,476	\$0	-\$77,000	\$0	-\$197	\$3,883	\$0
% Difference	-1.32%	2.31%	-1.92%	5.71%	-8.49%	25.30%	4.01%	17.22%	22.45%	8.16%	N/A	-100.00%		-4.06%	1.70%	
<b>FY13 Parks /Rec. Admin</b>	\$188,501	\$134,253	\$4,529	\$24,392	\$1,425	\$6,985	\$3,131	\$0	\$0	\$4,860	\$0	\$0	\$0	\$524	\$8,402	\$0
<b>FY14 Parks /Rec. Admin</b>	\$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
\$ Difference	-\$17,709	-\$24,913	\$7,066	-\$108	\$0	-\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147	\$299	\$0
% Difference	-9.39%	-18.56%	156.02%	-0.44%	0.00%	-2.86%	0.00%	N/A	N/A	0.00%	N/A	#DIV/0!	N/A	28.05%	3.56%	
<b>FY13 Zoo Dept.</b>	\$668,232	\$338,418	\$54,503	\$92,889	\$68,925	\$26,064	\$18,600	\$23,668	\$2,668	\$16,950	\$0	\$0	\$0	\$1,512	\$23,935	\$100
<b>FY14 Zoo Dept.</b>	\$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
\$ Difference	\$118,188	\$32,612	-\$4,147	\$6,476	\$3,525	\$2,550	-\$10,910	-\$2,041	\$0	\$365	\$0	\$75,000	\$0	\$180	\$2,578	\$0
% Difference	17.69%	9.64%	-7.61%	6.97%	5.11%	9.78%	-58.66%	-8.62%	0.00%	2.15%	N/A	#DIV/0!	N/A	11.90%	10.77%	N/A

## Expenses: Other Selected Fund Comparisons FY13 to FY14

	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.
<b>FY13 Liability Fund</b>	\$1,026,778	\$116,149	\$16,250	\$23,994	\$3,135	\$36,630	\$0	\$0	\$0	\$759,032	\$0	\$0	\$0	\$40,564	\$31,024	\$0
<b>FY14 Liability Fund</b>	\$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
\$ Difference	\$0	\$2,680	-\$577	\$3,214	\$2,500	\$0	\$0	\$0	\$0	-\$8,103	\$0	\$0	\$0	\$17	\$269	\$0
% Difference	0.00%	2.31%	-3.55%	13.40%	79.74%	0.00%				-1.07%				0.04%	0.87%	
<b>FY13 Street Fund</b>	\$5,677,437	\$1,680,213	\$314,845	\$453,391	\$1,657,539	\$30,720	\$184,450	\$415,700	\$68,585	\$27,273	\$0	\$202,000	\$211,693	\$30,771	\$400,257	\$0
<b>FY14 Street Fund</b>	\$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
\$ Difference	\$62,194	\$53,595	-\$2,053	\$23,795	-\$1,100,409	-\$4,000	-\$2,000	\$20,300	-\$15,000	\$231	\$0	\$1,082,500	-\$32,170	\$15,607	\$21,798	\$0
% Difference	1.10%	3.19%	-0.65%	5.25%	-66.39%	-13.02%	-1.08%	4.88%	-21.87%	0.85%		535.89%	-15.20%	50.72%	3.90%	
<b>FY13 Recreation Fund</b>	\$1,858,081	\$669,525	\$55,308	\$146,874	\$309,090	\$121,951	\$36,975	\$187,375	\$14,460	\$24,007	\$0	\$59,000	\$0	\$91,163	\$140,053	\$2,300
<b>FY14 Recreation Fund</b>	\$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
\$ Difference	\$50,851	-\$7,908	\$7,976	\$841	\$41,625	\$1,614	\$26,700	-\$4,800	\$2,190	\$6,667	\$0	\$57,000	\$0	-\$87,816	\$6,762	\$0
% Difference	2.74%	-1.18%	14.42%	0.57%	13.47%	1.32%	72.21%	-2.56%	15.15%	27.77%		96.61%		-96.33%	4.83%	0.00%
<b>FY13 Cemetery Fund</b>	\$487,847	\$256,306	\$28,854	\$69,937	\$54,688	\$13,950	\$7,550	\$9,250	\$300	\$8,385	\$0	\$0	\$0	\$1,247	\$37,380	\$0
<b>FY14 Cemetery Fund</b>	\$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
\$ Difference	\$12,963	\$3,011	-\$911	\$9,712	-\$1,600	\$0	\$3,425	\$0	\$0	-\$1,185	\$0	\$0	\$0	\$35	\$476	\$0
% Difference	2.66%	1.17%	-3.16%	13.89%	-2.93%	0.00%	45.36%	0.00%	0.00%	-14.13%		#DIV/0!		2.81%	1.27%	
<b>FY13 Airport Fund</b>	\$1,580,710	\$308,703	\$59,772	\$78,962	\$95,058	\$20,500	\$35,100	\$131,300	\$700	\$381,200	\$0	\$17,000	\$0	\$1,493	\$450,922	\$0
<b>FY14 Airport Fund</b>	\$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
\$ Difference	\$260	\$73,731	\$19,305	\$24,540	\$6,882	-\$2,500	\$1,100	\$625	\$0	\$6,025	\$0	-\$17,000	\$0	\$51	-\$112,499	\$0
% Difference	0.02%	23.88%	32.30%	31.08%	7.24%	-12.20%	3.13%	0.48%	0.00%	1.58%		N/A		3.42%	-24.95%	
<b>FY13 Library Fund</b>	\$1,604,789	\$829,693	\$161,099	\$206,931	\$184,539	\$15,614	\$70,572	\$33,136	\$0	\$14,621	\$0	\$0	\$0	\$4,008	\$84,576	\$0
<b>FY14 Library Fund</b>	\$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
\$ Difference	\$98,068	\$18,902	-\$7,400	\$7,992	\$5,300	\$700	-\$19,322	-\$600	\$0	\$5,500	\$0	\$80,000	\$0	\$140	\$6,856	\$0
% Difference	6.11%	2.28%	-4.59%	3.86%	2.87%	4.48%	-27.38%	-1.81%		37.62%				3.49%	8.11%	
<b>FY13 Public Transit Fund</b>	\$7,140,961	\$1,538,753	\$185,891	\$350,942	\$160,330	\$76,455	\$79,975	\$36,090	\$15,000	\$42,140	\$0	\$4,016,200	\$0	\$6,042	\$633,143	\$0
<b>FY14 Public Transit Fund</b>	\$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
\$ Difference	\$203,207	\$87,041	\$1,849	\$41,684	-\$6,095	\$650	-\$430	-\$590	-\$2,750	-\$245	\$0	\$85,000	\$0	\$1,653	-\$4,560	\$0
% Difference	2.85%	5.66%	0.99%	11.88%	-3.80%	0.85%	-0.54%	-1.63%	-18.33%	-0.58%		2.12%		27.36%	-0.72%	
<b>FY13 Video Service Fund</b>	\$342,002	\$178,357	\$34,672	\$41,351	\$19,834	\$2,440	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$926	\$62,072	\$0
<b>FY14 Video Service Fund</b>	\$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
\$ Difference	-\$9,097	\$3,026	-\$6,729	\$3,769	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$34	-\$9,479	\$0
% Difference	-2.66%	1.70%	-19.41%	9.11%	1.76%	0.00%	0.00%			0.00%				-3.67%	-15.27%	
<b>FY13 Science &amp; Environment</b>	\$404,518	\$184,938	\$31,857	\$45,136	\$7,350	\$106,560	\$8,100	\$1,700	\$0	\$11,050	\$0	\$0	\$0	\$769	\$7,058	\$0
<b>FY14 Science &amp; Environment</b>	\$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
\$ Difference	-\$10,739	-\$18,611	-\$10,757	-\$4,433	\$0	\$17,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,759	\$0
% Difference	-2.65%	-10.06%	-33.77%	-9.82%	0.00%	16.09%	0.00%			0.00%						
<b>FY13 Sanitation Fund</b>	\$7,106,091	\$1,889,278	\$370,723	\$556,362	\$676,250	\$14,600	\$172,800	\$1,029,500	\$1,738	\$33,070	\$0	\$730,000	\$0	\$527,164	\$1,104,606	\$0
<b>FY14 Sanitation Fund</b>	\$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
\$ Difference	\$169,171	\$18,097	\$10,456	\$27,385	\$3,025	\$9,250	\$500	-\$1,500	\$0	\$3,250	\$0	\$208,074	\$0	-\$99,159	-\$10,969	\$0
% Difference	2.38%	0.96%	2.82%	4.92%	0.45%	63.36%	0.29%	-0.15%		9.83%		28.50%		-18.81%	-0.99%	

## Expenses: Other Selected Fund Comparisons FY13 to FY14 (continued)

Selected Funds	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
<b>FY13 Water Fund</b>	\$10,753,697	\$2,431,255	\$435,901	\$613,921	\$1,009,964	\$644,100	\$212,545	\$794,100	\$108,550	\$40,450	\$0	\$1,091,000	\$0	\$1,330,994	\$2,037,917	\$3,000
<b>FY14 Water Fund</b>	\$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
\$ Difference	\$979,721	-\$96,074	\$8,821	\$14,748	-\$61,600	\$90,000	-\$37,425	\$21,500	-\$3,400	\$1,300	\$0	\$1,902,291	\$0	-\$961,753	\$101,313	\$0
% Difference	9.11%	-3.95%	2.02%	2.40%	-6.10%	13.97%	-17.61%	2.71%	-3.13%	3.21%		174.36%		-72.26%	4.97%	0.00%
<b>FY13 Water Pollution Cntl F</b>	\$9,210,895	\$1,418,317	\$220,996	\$357,907	\$678,608	\$524,810	\$269,355	\$531,513	\$123,807	\$35,072	\$0	\$682,500	\$50	\$2,176,089	\$2,191,371	\$500
<b>FY14 Water Pollution Cntl F</b>	\$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
\$ Difference	-\$648,926	\$15,948	\$16,731	\$20,510	-\$31,408	\$150,010	\$14,816	\$1,600	\$0	\$541	\$0	\$711,685	\$0	-\$1,658,772	\$109,413	\$0
% Difference	-7.05%	1.12%	7.57%	5.73%	-4.63%	28.58%	5.50%	0.30%	0.00%	1.54%		104.28%	0.00%	-76.23%	4.99%	0.00%
<b>FY13 Ambulance Fund</b>	\$2,901,420	\$1,454,985	\$206,112	\$624,277	\$234,025	\$132,250	\$55,900	\$0	\$6,800	\$47,450	\$0	\$53,315	\$0	\$8,137	\$78,169	\$0
<b>FY14 Ambulance Fund</b>	\$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
\$ Difference	\$98,880	\$156,030	-\$5,921	\$66,999	\$12,865	-\$70,690	-\$13,600	\$0	-\$200	\$300	\$0	-\$53,315	\$0	\$2,775	\$3,637	\$0
% Difference	3.41%	10.72%	-2.87%	10.73%	5.50%	-53.45%	-24.33%		-2.94%	0.63%		-100.00%		34.10%	4.65%	
<b>FY13 Information Systems I</b>	\$912,398	\$365,014	\$58,134	\$82,434	\$173,388	\$19,695	\$79,368	\$0	\$0	\$11,569	\$0	\$0	\$0	\$1,775	\$121,021	\$0
<b>FY14 Information Systems I</b>	\$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
\$ Difference	\$10,904	\$5,961	\$1,155	\$4,350	\$1,102	\$3,000	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$50	-\$5,618	\$0
% Difference	1.20%	1.63%	1.99%	5.28%	0.64%	15.23%	1.14%			0.00%				#DIV/0!	2.82%	-4.64%
<b>FY13 Utility Billing Fund</b>	\$1,226,012	\$440,723	\$101,976	\$119,564	\$117,339	\$54,590	\$40,859	\$0	\$0	\$62,980	\$0	\$0	\$0	\$2,136	\$285,795	\$50
<b>FY14 Utility Billing Fund</b>	\$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
\$ Difference	\$663	\$5,899	\$3,324	\$5,147	-\$19,315	-\$15,724	\$2,441	\$0	\$0	\$15,220	\$0	\$0	\$0	\$68	\$3,603	\$0
% Difference	0.05%	1.34%	3.26%	4.30%	-16.46%	-28.80%	5.97%			24.17%				3.18%	1.26%	0.00%
<b>FY13 Public Works Fund</b>	\$248,057	\$102,181	\$11,049	\$22,006	\$2,956	\$70,706	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$13,499	\$23,039	\$0
<b>FY14 Public Works Fund</b>	\$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
\$ Difference	-\$16,056	-\$13,968	\$546	-\$1,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	-\$967	\$0
% Difference	-6.47%	-13.67%	4.94%	-7.63%	0.00%	0.00%				0.00%				0.09%	-4.20%	
<b>FY13 CDBG Entitlement Fund</b>	\$854,631	\$112,978	\$13,938	\$26,833	\$12,025	\$500,821	\$118,800	\$0	\$0	\$5,300	\$63,630	\$0	\$0	\$0	\$306	\$0
<b>FY14 CDBG Entitlement Fund</b>	\$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
\$ Difference	-\$130,171	-\$902	\$690	-\$622	-\$7,550	-\$73,853	-\$28,050	\$0	\$0	-\$2,400	-\$17,388	\$0	\$0	\$0	\$0	\$0
% Difference	-15.23%	-0.80%	4.95%	-2.32%	-62.79%	-14.75%	-23.61%			-45.28%	-27.33%			#DIV/0!		
<b>FY13 Police Grant Fund</b>	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FY14 Police Grant Fund</b>	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	0.00%				0.00%									#DIV/0!		
<b>FY13 Zoo Animal Trust Fund</b>	\$144,825	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$4,200	\$0	\$125,675	\$0	\$0	\$2,950	\$0
<b>FY14 Zoo Animal Trust Fund</b>	\$175,510	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$2,510	\$0
\$ Difference	\$30,685	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	-\$700	\$0	\$29,325	\$0	\$0	-\$440	\$0
% Difference	21.19%				20.83%					-16.67%		23.33%			-14.92%	

## Expenses: Other Selected Fund Comparisons FY13 to FY14 (continued)

Selected Funds	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.	
<b>FY13 Govt Debt Service Fun</b>	\$237,809												\$237,188	\$0	\$621		
<b>FY14 Govt Debt Service Fun</b>	\$229,059												\$228,638	\$0	\$421		
\$ Difference	-\$8,750												-\$8,550		-\$200		
% Difference	-3.68%												-3.60%		-32.21%		
<b>FY13 WPC Debt Svc Fund</b>	\$1,896,570												\$1,895,949		\$621		
<b>FY14 WPC Debt Svc Fund</b>	\$1,619,754												\$1,619,050	\$0	\$704	\$0	
\$ Difference	-\$276,816												-\$276,899		\$83		
% Difference	-14.60%												-14.60%		13.37%		
<b>FY13 Water Debt Svc Fund</b>	\$965,515												\$727,968	\$237,236	\$311		
<b>FY14 Water Debt Svc Fund</b>	\$725,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,684	\$0	\$142	\$0	
\$ Difference	-\$239,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,284	-\$237,236	-\$169	\$0	
% Difference																	
<b>FY13 Federal Aid Constructi</b>	\$4,961,466	\$0	\$0	\$0	\$0	\$161,000	\$0	\$0	\$0	\$0	\$0	\$4,800,000	\$0	\$0	\$466	\$0	
<b>FY14 Federal Aid Constructi</b>	\$4,684,977	\$0	\$0	\$0	\$0	\$647,000	\$0	\$0	\$0	\$0	\$0	\$4,037,000	\$0	\$0	\$977	\$0	
\$ Difference	-\$276,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$763,000	\$0	\$0	\$511	\$0	
% Difference	-5.57%											-15.90%			109.66%		
<b>FY13 Street Special Project</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>FY14 Street Special Project</b>	\$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	#DIV/0!																
<b>FY13 Airport Construction</b>	\$2,067,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$1,867,000	\$0	\$0	\$0	\$0	
<b>FY14 Airport Construction</b>	\$2,067,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$1,867,000	\$0	\$0	\$0	\$0	
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
% Difference	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	0.00%		\$0		\$0	
<b>FY13 Water Construction</b>	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0	
<b>FY14 Water Construction</b>	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	
\$ Difference	-\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$700,000	\$0	\$0	\$0	\$0	
% Difference	-41.18%					#DIV/0!						-41.18%					
<b>FY13 NSP Grant Fund 080</b>	\$128,425	\$10,250	\$5,329	\$3,096	\$4,200	\$100,050	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>FY14 NSP Grant Fund 080</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$ Difference	-\$128,425	-\$10,250	-\$5,329	-\$3,096	-\$4,200	-\$100,050	\$0	-\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
% Difference	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!	-100.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>FY13 Police Retirement</b>	\$842,969	\$0	\$0	\$819,738	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621	\$0	
<b>FY14 Police Retirement</b>	\$832,211	\$0	\$0	\$808,902	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699	\$0	
\$ Difference	-\$10,758	\$0	\$0	-\$10,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78		
% Difference	-1.28%			-1.32%		0.00%									12.56%		

<b>General Fund</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$16,868,442	\$17,242,181	\$373,739	2.22%
Benefits, Medical	\$2,648,723	\$2,744,064	\$95,341	3.60%
Benefits, Other	\$4,557,658	\$4,956,213	\$398,555	8.74%
Supplies	\$1,098,752	\$1,356,028	\$257,276	23.42%
Professional Services	\$1,130,668	\$1,397,795	\$267,127	23.63%
Repair Services	\$389,466	\$457,656	\$68,190	17.51%
Utilities	\$274,725	\$287,543	\$12,818	4.67%
Property Services	\$115,338	\$101,661	(\$13,677)	-11.86%
Purchased Services	\$439,791	\$501,553	\$61,762	14.04%
Loans	\$0	\$0	\$0	
Capital Outlay	\$573,840	\$268,000	(\$305,840)	-53.30%
Debt Service	\$121,759	\$121,759	\$0	0.00%
Transfers	\$865,892	\$709,814	(\$156,078)	-18.03%
Interfund Charges	\$2,200,427	\$2,158,470	(\$41,957)	-1.91%
Other Miscellaneous	\$4,200	\$16,200	\$12,000	285.71%
<b>Total</b>	<b>\$31,289,681</b>	<b>\$32,318,937</b>	<b>\$1,029,256</b>	<b>3.29%</b>
<b>General Fund</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$18,671,597	\$19,042,209	\$370,612	1.98%
Property Tax Interest & Other	\$183,730	\$287,751	\$104,021	56.62%
Other Tax	\$0	\$0	\$0	
License & Permits	\$574,059	\$578,067	\$4,008	0.70%
Rentals & Leases	\$29,946	\$68,927	\$38,981	130.17%
Charges for Service	\$214,147	\$249,021	\$34,874	16.29%
Inter-Government	\$4,702,126	\$5,123,075	\$420,949	8.95%
Fines & Forefit	\$380,206	\$364,235	(\$15,971)	-4.20%
Interfund Revenues	\$4,447,212	\$4,471,795	\$24,583	0.55%
Miscellaneous	\$191,984	\$349,133	\$157,149	81.86%
Other Financing Sources	\$1,894,674	\$1,634,724	(\$259,950)	-13.72%
<b>Total</b>	<b>\$31,289,681</b>	<b>\$32,168,937</b>	<b>\$879,256</b>	<b>2.81%</b>
Use of Cash Reserves	\$0	\$150,000	\$150,000	
<b>General Fund</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Labor / Operating Split</b>				
Labor (wages + all benefits)	\$24,074,823	\$24,942,458	\$867,635	3.60%
% of budget to labor	76.94%	77.18%		
Remainder (operating & capital)	\$7,214,858	\$7,376,479	\$161,621	2.24%

**Use of cash reserves:** The FY14 general fund budget is planned for expense to exceed revenue by \$150,000, hence a use of cash reserves in that same amount. The \$150,000 is for a contingency expense to finance a runoff election in the event that one is required (if the November mayoral election result is such that the winner has less than 50% of the vote, then the top two vote recipients compete in a December runoff election).



<b>Tax Funds*</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$22,446,141	\$23,053,958	\$607,817	2.71%
Benefits, Medical	\$3,505,414	\$3,612,215	\$106,801	3.05%
Benefits, Other	\$5,930,040	\$6,444,142	\$514,102	8.67%
Supplies	\$3,582,965	\$2,788,794	(\$794,171)	-22.17%
Professional Services	\$1,448,928	\$1,712,519	\$263,591	18.19%
Repair Services	\$805,438	\$883,101	\$77,663	9.64%
Utilities	\$1,087,576	\$1,115,329	\$27,753	2.55%
Property Services	\$214,383	\$185,146	(\$29,237)	-13.64%
Purchased Services	\$1,697,449	\$1,768,101	\$70,652	4.16%
Loans	\$0	\$0	\$0	
Capital Outlay	\$4,868,040	\$5,849,700	\$981,660	20.17%
Debt Service	\$333,452	\$301,282	(\$32,170)	-9.65%
Transfers	\$1,042,106	\$815,681	(\$226,425)	-21.73%
Interfund Charges	\$4,039,854	\$3,907,520	(\$132,334)	-3.28%
Other Miscellaneous	\$6,500	\$18,500	\$12,000	184.62%
<b>Total</b>	<b>\$51,008,286</b>	<b>\$52,455,988</b>	<b>\$1,447,702</b>	<b>2.84%</b>
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
<b>Tax Funds*</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$24,041,843	\$24,609,861	\$568,018	2.36%
Property Tax Interest & Other	\$526,212	\$667,078	\$140,866	26.77%
Other Tax	\$1,093,684	\$1,026,970	-\$66,714	-6.10%
License & Permits	\$574,059	\$578,067	\$4,008	0.70%
Rentals & Leases	\$1,060,891	\$1,121,468	\$60,577	5.71%
Charges for Service	\$1,679,738	\$1,798,497	\$118,759	7.07%
Inter-Government	\$12,260,625	\$12,556,120	\$295,495	2.41%
Fines & Forefit	\$413,943	\$397,785	-\$16,158	-3.90%
Interfund Revenues	\$5,499,648	\$5,518,231	\$18,583	0.34%
Miscellaneous	\$573,129	\$781,812	\$208,683	36.41%
Other Financing Sources	\$3,120,514	\$3,180,099	\$59,585	1.91%
<b>Total</b>	<b>\$50,844,286</b>	<b>\$52,235,988</b>	<b>\$1,391,702</b>	<b>2.74%</b>
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
Use of Cash Reserves	\$164,000	\$220,000	\$56,000	34.15%
<b>Tax Funds*</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Labor / Operating Split</b>				
Labor (wages + all benefits)	\$31,881,595	\$33,110,315	\$1,228,720	3.85%
% of budget to labor	62.50%	63.12%		
Remainder (operating & capital)	\$19,126,691	\$19,345,673	\$218,982	1.14%

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 FY14, the tax fund “family” is up \$1,447,702 (+2.84%) vs. FY13. This is due primarily to increased expenses in the General Fund, with Street Fund and Library Fund also materially larger than the prior year.

**Use of cash reserves.** For FY14 the tax fund family will have an un-balanced financial plan (revenue less than expense), using \$220,000 of cash reserves. The spending of cash is \$150,000 for the potential runoff election in the general fund, \$30,000 in Airport \$40,000 in Library. Management judges that both Airport and Library funds have sufficient cash levels to support the spending of cash while leaving an adequate 60 day operating reserve. The Airport expense helps fund advertising for airport development and the Library expense helps fund HVAC upgrades in the historic Carnegie wing.

<b>City-Wide</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Personnel (wages, all types)	\$30,856,060	\$31,526,007	\$669,947	2.17%
Benefits, Medical	\$4,961,429	\$5,087,946	\$126,517	2.55%
Benefits, Other	\$9,201,314	\$9,833,889	\$632,575	6.87%
Supplies	\$8,304,166	\$7,397,313	-\$906,853	-10.92%
Professional Services	\$4,636,490	\$5,791,760	\$1,155,270	24.92%
Repair Services	\$1,962,389	\$1,975,515	\$13,126	0.67%
Utilities	\$3,451,889	\$3,495,742	\$43,853	1.27%
Property Services	\$455,278	\$423,203	-\$32,075	-7.05%
Purchased Services	\$2,919,789	\$3,095,044	\$175,255	6.00%
Loans	\$442,630	\$403,602	-\$39,028	-8.82%
Capital Outlay	\$15,990,530	\$20,585,250	\$4,594,720	28.73%
Debt Service	\$3,194,607	\$2,874,704	-\$319,903	-10.01%
Transfers	\$5,842,729	\$5,058,236	-\$784,493	-13.43%
Interfund Charges	\$9,903,755	\$9,976,808	\$73,053	0.74%
Other Miscellaneous	\$458,930	\$22,050	-\$436,880	-95.20%
<b>Total</b>	<b>\$102,581,985</b>	<b>\$107,547,069</b>	<b>\$4,965,084</b>	<b>4.84%</b>
<b>City Wide</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$24,147,038	\$24,838,920	\$691,882	2.87%
Property Tax Interest & Other	\$526,212	\$667,078	\$140,866	26.77%
Other Tax	\$1,093,684	\$1,026,970	-\$66,714	-6.10%
License & Permits	\$574,059	\$586,067	\$12,008	2.09%
Rentals & Leases	\$1,460,055	\$1,487,068	\$27,013	1.85%
Charges for Service	\$28,839,203	\$29,803,397	\$964,194	3.34%
Inter-Government	\$18,147,697	\$18,299,664	\$151,967	0.84%
Fines & Forfeit	\$433,943	\$417,785	-\$16,158	-3.72%
Interfund Revenues	\$9,903,755	\$9,976,808	\$73,053	0.74%
Miscellaneous	\$6,949,171	\$6,302,756	-\$646,415	-9.30%
Other Financing Sources	\$6,747,619	\$6,069,422	-\$678,197	-10.05%
<b>Total</b>	<b>\$98,822,436</b>	<b>\$99,475,935</b>	<b>\$653,499</b>	<b>0.66%</b>
<b>City Wide</b>	<b>Budgeted FY13</b>	<b>Budgeted FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Labor / Operating Split</b>				
Labor (wages + all benefits)	\$45,018,803	\$46,447,842	\$1,429,039	3.17%
% of budget to labor	43.89%	43.19%		
Remainder (operating & capital)	\$57,563,182	\$61,099,227	\$3,536,045	6.14%

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 several reasons: 1) there is a modest authorization of cash reserves in General Fund, Airport Fund and Library Fund as discussed on the previous page; 2) Sanitation is authorized \$300,000 saved up cash to acquire the old transit facility site (needed for roll-off container storage); 3) both Water and Water Pollution Control are using saved up capacity fees from prior years to pay this year’s debt service; 4) the Medical Insurance Fund is sending back some of the cash back to the general fund since it is no longer needed for self-funded insurance purposes; 5) 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 FY2014 Budget Summary on page 11 for notes on each fund.

<b>Budget Difference by Program Area</b>				
	<b>FY13</b>	<b>FY14</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Public Safety</b>				
Police Department 001-1000	\$12,725,701	\$13,090,763	\$365,062	2.87%
Fire Department 001-1100	\$7,642,498	\$8,095,956	\$453,458	5.93%
Ambulance 035	\$2,901,420	\$3,000,300	\$98,880	3.41%
Animal Control 001-1200	\$937,379	\$955,339	\$17,960	1.92%
Building Inspection 001-0500	\$639,526	\$564,332	-\$75,194	-11.76%
<b>Subtotal</b>	<b>\$24,846,524</b>	<b>\$25,706,690</b>	<b>\$860,166</b>	<b>3.46%</b>
<b>Environmental Health</b>				
Stormwater Env Science 017	\$404,518	\$393,779	-\$10,739	-2.65%
Sanitation 030	\$7,106,091	\$7,275,262	\$169,171	2.38%
Water 031	\$10,753,697	\$11,733,418	\$979,721	9.11%
Water Pollution Control 032	\$9,210,895	\$8,561,969	-\$648,926	-7.05%
Utility Billing 052	\$1,226,012	\$1,226,675	\$663	0.05%
<b>Subtotal</b>	<b>\$28,701,213</b>	<b>\$29,191,103</b>	<b>\$489,890</b>	<b>1.71%</b>
<b>Transportation</b>				
Street & Traffic 003	\$5,677,437	\$5,739,631	\$62,194	1.10%
Regional Transit 009	\$7,140,961	\$7,344,168	\$203,207	2.85%
Airport 006	\$1,580,710	\$1,580,970	\$260	0.02%
Airport Construction 072	\$2,067,000	\$2,067,000	\$0	0.00%
<b>Subtotal</b>	<b>\$16,466,108</b>	<b>\$16,731,769</b>	<b>\$265,661</b>	<b>1.61%</b>
<b>Cultural Recreational &amp; Educational</b>				
Parks 001-1301	\$2,056,189	\$2,028,989	-\$27,200	-1.32%
Parks Admin 001-1302	\$188,501	\$170,792	-\$17,709	-9.39%
Zoo 001-1303	\$668,232	\$786,420	\$118,188	17.69%
Recreation 004	\$1,858,081	\$1,908,932	\$50,851	2.74%
Cemetery 005	\$487,847	\$500,810	\$12,963	2.66%
Library 007	\$1,604,789	\$1,702,857	\$98,068	6.11%
Video Services 012	\$342,002	\$332,905	-\$9,097	-2.66%
Zoo Animal & Education 957	\$144,825	\$175,510	\$30,685	21.19%
<b>Subtotal</b>	<b>\$7,350,466</b>	<b>\$7,607,215</b>	<b>\$256,749</b>	<b>3.49%</b>
<b>Effective Administration</b>				
Mayor / Council 001-0100	\$624,070	\$772,084	\$148,014	23.72%
Finance 001-0200	\$787,068	\$851,735	\$64,667	8.22%
City Hall Maintenance 001-0300	\$358,748	\$347,974	-\$10,774	-3.00%
Human Resources 001-0700	\$504,092	\$561,762	\$57,670	11.44%
Legal 001-0900	\$773,648	\$784,544	\$10,896	1.41%
Liability & Risk Management 002	\$1,026,778	\$1,026,778	\$0	0.00%
Information Technology 050	\$912,398	\$923,302	\$10,904	1.20%
<b>Subtotal</b>	<b>\$4,986,802</b>	<b>\$5,268,179</b>	<b>\$281,377</b>	<b>5.64%</b>
<b>Neighborhood Quality</b>				
Planning & Development Svcs 001-0600	\$981,306	\$1,032,628	\$51,322	5.23%
Neighborhood & Community Svcs 081	\$854,631	\$724,460	-\$130,171	-15.23%
Engineering 001-0601	\$620,821	\$633,915	\$13,094	2.11%
Graphic Info Systems 001-0602	\$153,988	\$153,186	-\$802	-0.52%
<b>Subtotal</b>	<b>\$2,610,746</b>	<b>\$2,544,189</b>	<b>-\$66,557</b>	<b>-2.55%</b>
<b>Economic Development</b>				
Economic Development 001-0801	\$75,000	\$75,000	\$0	0.00%
<b>Subtotal</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>Expenditure Summary By Program Area</b>				
	<b>FY13</b>	<b>FY14</b>	<b>\$</b>	<b>%</b>
			<b>Difference</b>	<b>Difference</b>
<b>Public Safety</b>	\$24,846,524	\$25,706,690	\$860,166	3.46%
<b>Cultural Recreational &amp; Educational</b>	7,350,466	7,607,215	\$256,749	3.49%
<b>Transportation</b>	\$16,466,108	\$16,731,769	\$265,661	1.61%
<b>Environmental Health</b>	\$28,701,213	\$29,191,103	\$489,890	1.71%
<b>Neighborhood Quality</b>	\$2,610,746	\$2,544,189	-\$66,557	-2.55%
<b>Economic Development</b>	\$75,000	\$75,000	\$0	0.00%
<b>Effective Administration</b>	\$4,986,802	\$5,268,179	\$281,377	5.64%
<b>Expenditure Summary Major Tax-Supported Funds</b>				
	<b>FY13</b>	<b>FY14</b>	<b>\$</b>	<b>%</b>
			<b>Difference</b>	<b>Difference</b>
<b>General Fund</b>	\$31,289,681	32,318,937	\$1,029,256	3.29%
<b>Street Fund</b>	5,677,437	\$5,739,631	\$62,194	1.10%
<b>Recreation Fund</b>	\$1,858,081	\$1,908,932	\$50,851	2.74%
<b>Cemetery Fund</b>	\$487,847	\$500,810	\$12,963	2.66%
<b>Airport Fund</b>	\$1,580,710	\$1,580,970	\$260	0.02%
<b>Library Fund</b>	\$1,604,789	\$1,702,857	\$98,068	6.11%