

FY2013 Budget Digest



This document provides detailed information on the FY2013 budget for the City of Pocatello. Fiscal Year 2013 (FY2013) begins on October 1, 2012 thru September 30, 2013.

The “**Service Level Reports**” available on-line by department along with video presentations provide additional information and analysis that was used to build the FY13 proposed budget.

The screenshot shows the City of Pocatello website in Internet Explorer. The main content area is titled 'FINANCE DEPARTMENT' and features a section for the 'Annual Service Level Report'. This section includes a video player with a 'CLICK TO WATCH VIDEO' button, a photo of two people in a meeting, and a description of the report's purpose. Below the video, there are links for 'Service level video report' and 'Service level .pdf report'. A callout box with a white background and black border points to the 'Annual Service Level Report' section, containing the text: 'Service level reports from all city departments are available from the Finance Department webpage.'

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Discussion & Analysis

1. Property Taxes. The FY13 budget projects a modest increase in the city levy rate. Although it will still be the second lowest since the current property tax system took effect in 1996, it will likely be higher than last year. At current estimates, the levy will be approximately 0.009413604 (\$100,000 taxable value would pay \$941.36 per year). Last year's levy was .008955293 (\$100,000 taxable value pays \$895.53). The largest issue is the amount of the city's valuation. Last year the County Assessor valued the city at \$2,554,781,526. That was a record valuation some of which was attributed to the value of the new hospital. As events transpired, part of that hospital valuation was too high. As a result, although the levy was set low for everyone, the hospital did not pay as much as those calculations required. The City did not receive \$659,998 of the \$22,878,818 levied. The city absorbed the revenue loss with a combination of spending reductions and loss of cash balance. For FY13, the valuations will be reset at more accurate levels, but the County Commissioners have made another decision on the hospital to exempt 23% of it (since that is the portion owned by the local non-profit Portneuf Healthcare Foundation). The result of all the valuation changes is that the city expects the FY13 valuation to grow by only a small amount (0.40%) while the city has to absorb inflation of nearly 3% and real growth in population of about 1%, all while other non-property tax revenues like sales taxes are flat or rebounding very modestly. Recent city levy rates expressed for \$100,000 taxable value are:

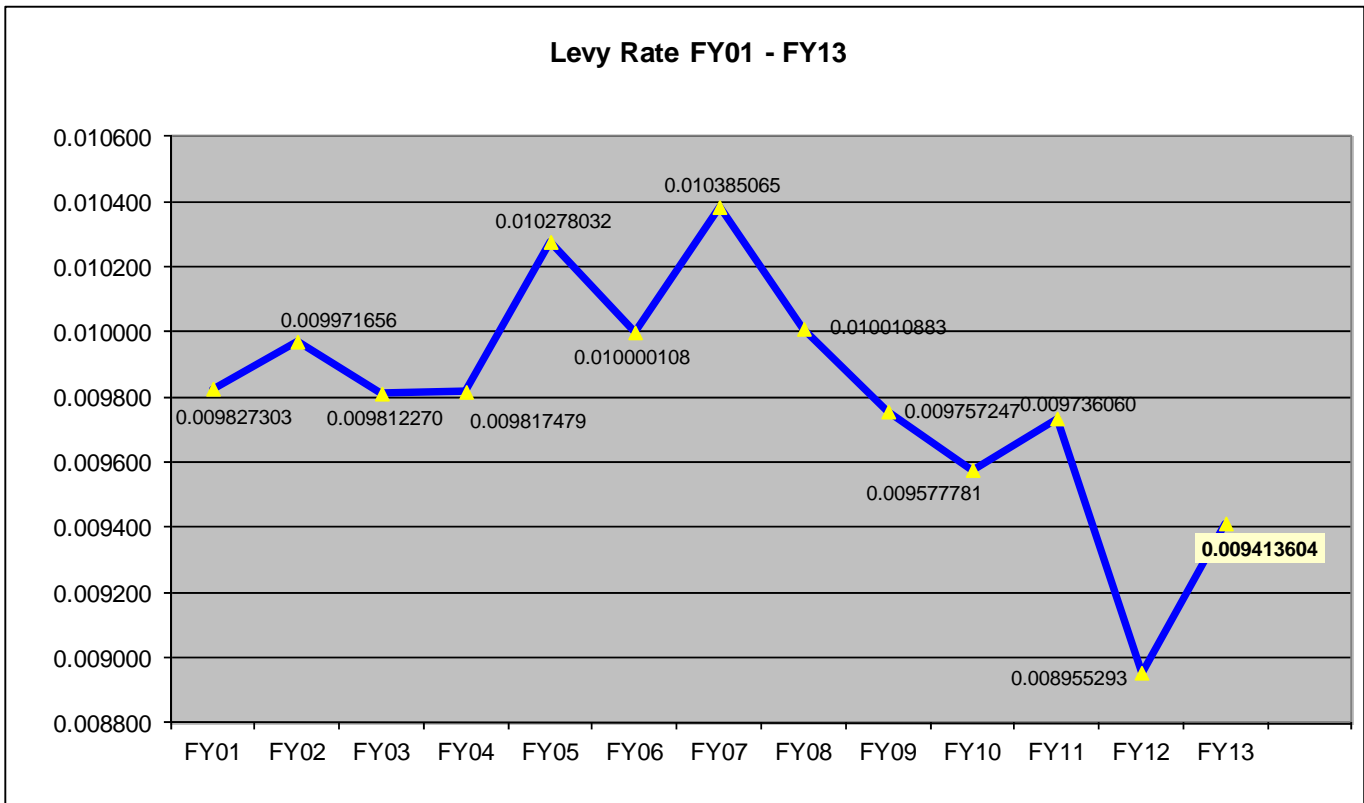
FY2008	\$1,001.09
FY2009	\$975.72
FY2010	\$957.78
FY2011	\$973.61
FY2012	\$895.53
FY2013 (est)	\$941.36

- Predicted higher levy vs. FY12
- Predicted 2nd lowest levy since current system took effect in FY96
- Depends on actual valuation

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



	FY11	FY12	FY13 (estimated)
\$100,000 Taxable Value	\$973.61	\$895.53	\$941.36
\$167,948 residence (maximum value to take full advantage of current homeowner exemption)	\$817.58	\$752.01	\$790.50
Homeowner's Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$101,153	\$92,040	\$83,974



2. Non-property tax revenue. The FY13 budget continues to estimate weakness in state sales tax, state highway user tax, and other non-property tax revenue sources that support services supported by taxes. Most items have stabilized, but recovery is very modest. Some items are up, some are down, but the overall situation is very similar to last year.

Item	2007 actual	2008 actual	2009 actual	2010 actual	2011 actual	Prior 12 mo (FY11/FY12)	FY12 Budget	FY13 Budget
Sales Tax	\$3,977,283.38	\$3,772,124.58	\$3,347,640.14	\$3,289,976.86	\$3,450,901.69	\$3,479,081.41	\$3,375,386	\$3,600,000
Highway User	\$2,085,013.15	\$2,008,969.97	\$1,876,545.04	\$1,854,864.16	\$1,837,340.21	\$1,817,129.91	\$1,850,000	\$1,800,000
Building Permits	\$849,458.12	\$1,342,815.36	\$1,273,443.91	\$354,361.77	\$652,305.71	\$359,102.42	\$532,929	\$400,000
Nat. Gas Franchise	\$567,068.99	\$548,529.88	\$533,603.90	\$454,213.51	\$434,121.88	\$437,046.94	\$450,000	\$435,000
Liquor Tax	\$472,871.00	\$519,360.00	\$568,934.00	\$543,390.00	\$553,787.00	\$560,317.00	\$550,000	\$560,000
Gen Fund Interest	\$415,257.80	\$266,029.46	\$119,422.57	\$39,428.96	\$40,495.52	\$31,856.01	\$45,000	\$32,000
Cable Franchise	\$360,903.16	\$373,804.95	\$393,986.91	\$370,264.47	\$351,450.14	\$345,284.44	\$360,000	\$300,000
Magistrate Court	\$310,228.25	\$314,449.37	\$294,511.15	\$253,737.70	\$263,160.15	\$289,068.83	\$245,000	\$289,000
Electric Franchise	\$260,470.35	\$307,900.55	\$346,002.90	\$367,605.09	\$349,763.13	\$347,496.81	\$360,000	\$345,000
Total For FY	\$9,298,554.20	\$9,453,984.12	\$8,754,090.52	\$7,527,842.52	\$7,933,325.43	\$7,666,383.77	\$7,768,315	\$7,761,000

The reductions here amount to about \$1.7 Million less compared to what the city actually received in these accounts in FY2008. The total is similar to what the city received in FY2002. \$1.7 Million is about 6% of the city's general fund; such reductions are significant. 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 2.93% from January 2011 to January 2012. The City adopted a 2.00% cost of living increase to take effect 1 October, 2012. 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:

Fiscal Year	Jan - Jan prior yr % Change in CPI	City COLAs
2006	2.97%	1.00%
2007	3.99%	3.50%
2008	2.08%	1.90%
2009	4.28%	1.00%
2010	0.03%	0.00%
2011	2.63%	1.00%
2012	1.63%	1.63%
2013	2.93%	2.00%
Total	20.53%	12.03%

Medical benefits were another difficult area in building this budget. Claims & administrative expenses once again exceeded premium revenue in the prior year. The City has chosen to purchase full insurance for FY13, in contrast to a program that was largely self-insurance in prior years. Either way the City was faced with a premium increase of 16% or 17%. The decision was whether to pay 16% and retain the possibility of a refund (upside potential if premiums exceeded claims) while accepting downside risk of additional payments if claims exceeded premiums; or to pay a little more but eliminate the risk/reward and buy full-insurance. Given the history over the past decade, the Council has decided to forego the self-insurance and purchase a fully insured program. The premium increase is 17.36%; the city will have no further risk exposure. The next decision was to share the 17.36% increase with employees according to the previous cost share. In a case where the employee was paying 18% of the cost and the city was paying 82%, both parties would see their cost rise 17.36%. Analysis suggested that if the cost of medical insurance was considered, the City's COLA efforts since 2006 largely matched the Consumer Price Index; although that was not necessarily true for each individual, since it depended upon single vs. family coverage and so on, and the insurance product has varied over the years with different deductibles.

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 in FY13. The first position is to add one zoo keeper to the zoo staff. The current level of staffing in light of the number of animals and exhibits was insufficient to meet accreditation standards (which might allow rotating exhibits, trading with other zoos). The problem was going to get worse with the opening of the new grizzly exhibit. The second position was to add one accountant, which would help address long-standing grant administration and internal control issues. Some increases to part-time labor were also approved in Recreation, where indicated by program growth and supported by program fee revenue.

4. Bond retirement and capital planning. In FY13 (April, 2013) the City will make the final payment on the Ross Park Aquatic Complex bond. When that payment is made, the city will have no bonded debt in the tax-supported funds. In FY14, the City hopes to roll over at least part of that former bond payment to better fund the Building Renovation Fund. In FY13, that fund will only receive \$65,000 while the requirement to put away money to provide for large building renovations is 4 times that. But \$65,000 is a start and more than what has been done in prior years. The Fire Apparatus Capital Savings Fund was not funded in FY12, as several issues absorbed the planned amounts (property tax shortfall and overtime for ambulance when the ambulance levy failed in November 2010 – not withstanding that it passed in November 2011, but that affects FY13, not FY12). In FY13 the funding returns, albeit modestly @ \$49,581. This fund needs to have a flow of about \$272,000 to fully fund future fire apparatus. Still, as with the building fund, it is a start and when the current lease/purchase on the quint pumper/ladder is completed, that payment can be rolled over into fire apparatus savings. The FY13 budget also continues a capital equipment replacement fund for the Street department. There is no funding in FY13, but the structure is set up and the city hopes to adopt a similar method in future years to save up in advance for major street equipment (the paver, milling machine, etc). In FY13, the city does not plan to take on any new equipment lease-purchase debt. As current debts are paid off, the city intends to re-direct the payments into the equipment capital funds.

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. An additional \$53,000 is appropriated for improvements at the airport for roads leading to industrial tenants that are starting to fail due to heavy loads being transported. It isn't enough to fix all the issues, but enough to address the critical routes.

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 FY11, we received only \$1,837,340, down \$510,604 (-22%). 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 FY13 budget sustains existing operations and addresses a long-standing need to replace the in-car police video systems enmass. The replacement costs \$144K, but will provide a system that is much more reliable, easy to download and will support the requirement for video documentation that is increasingly imposed by the court system. The FY13 budget also incorporates the addition of three paramedics and three emergency medical technicians in the ambulance fund. This six person increase is the result of the public's approval of the county ambulance levy override last year. It will result in the manning of a third full-time ambulance and help respond to the increase in EMS calls. Also included in the FY13 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. Overall utility expenses are projected to increase only modestly in FY13; the rate increases are necessary to match revenue to expenses after several years of using utility reserves to moderate rates.

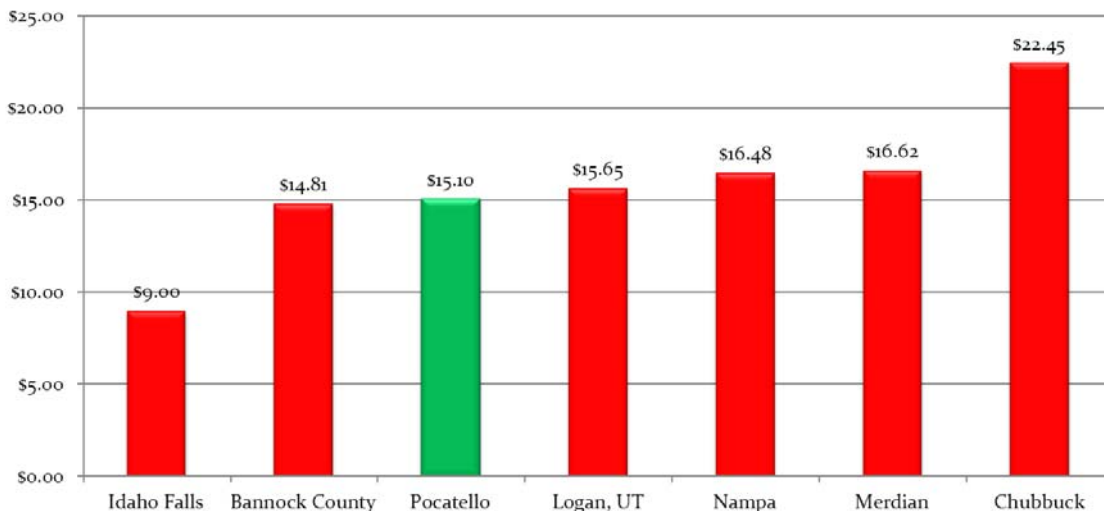
A typical residential customer uses 9,000 gallons of water per month (less in winter, more in summer, 9,000 gallons is the median) with a 3/4" connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY13 utility changes are illustrated below:

City of Pocatello, ID Utility rate comparison				
	FY12 (current)	FY13 (proposed)	\$ difference	% difference
Sanitation 96 gallon service	\$15.10	\$15.63	\$0.53	3.51%
Water 3/4" fixed line charge	\$7.79	\$8.18	\$0.39	5.01%
Water 9,000 gallons	\$20.43	\$21.42	\$0.99	4.85%
Sewer, residential service	\$22.47	\$24.30	\$1.83	8.14%
Monthly Total	\$65.79	\$69.53	\$3.74	5.68%

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:

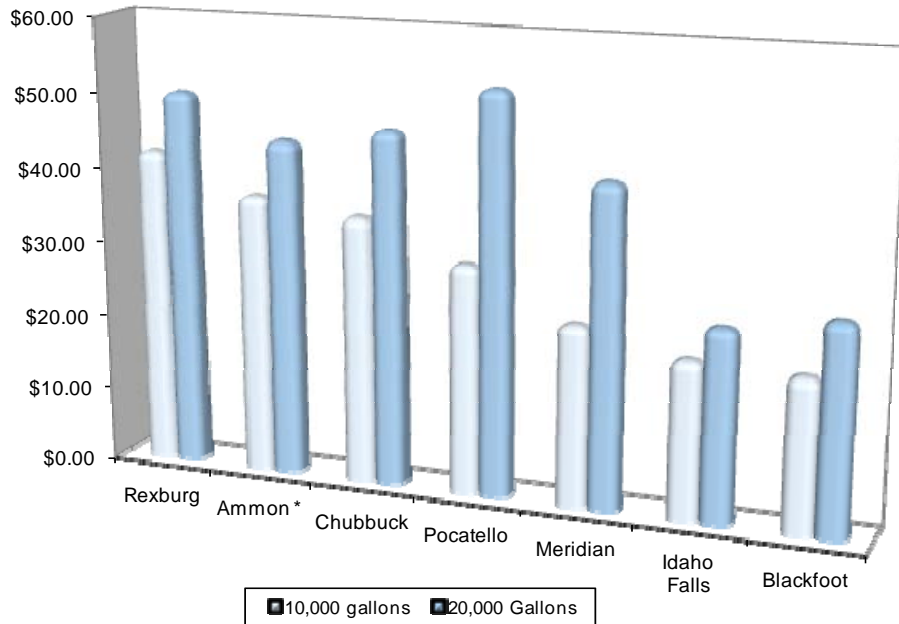
Sanitation:

Residential Sanitation Rates FY12
(Bannock County and Idaho Falls do not offer curb-side recycling)



Water:

Residential Water Rates FY12

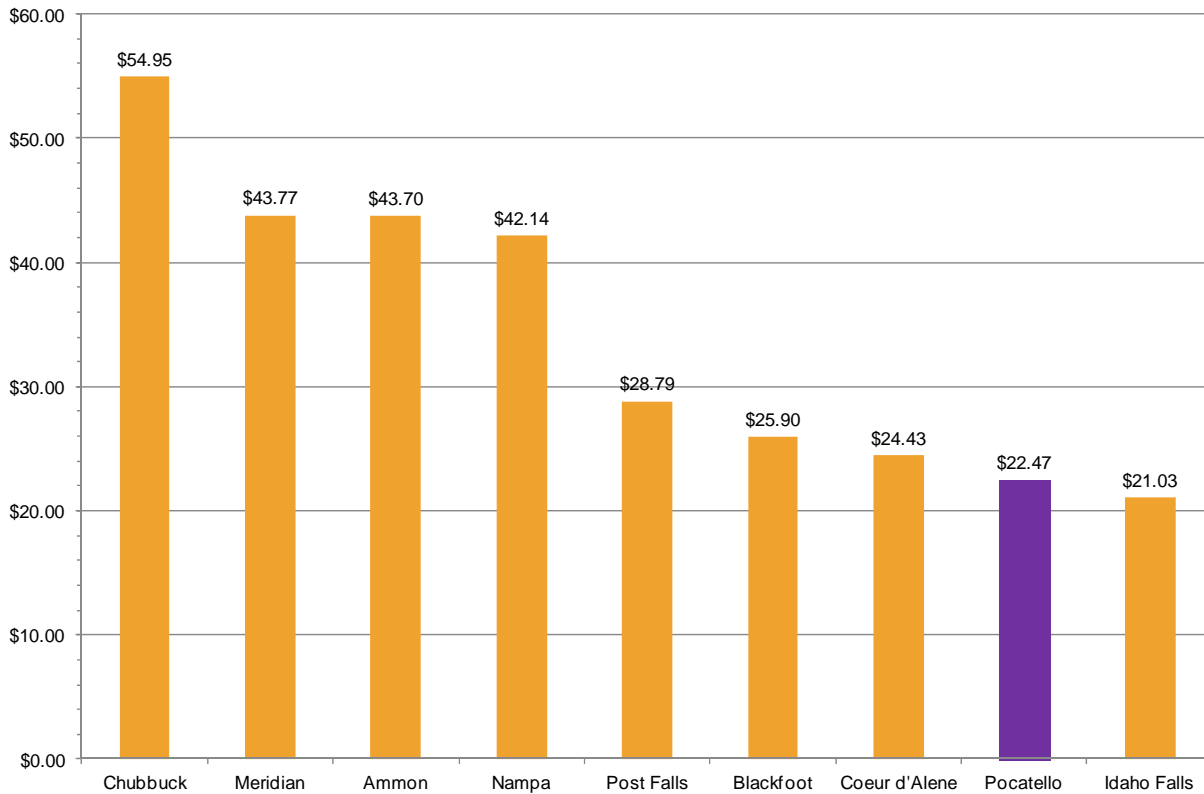


	Rexburg	Ammon*	Chubbuck	Pocatello	Meridian	Idaho Falls	Blackfoot
10,000 gallons	\$42.25	\$37.25	\$35.50	\$30.49	\$23.98	\$21.00	\$20.39
20,000 Gallons	\$50.25	\$44.75	\$47.00	\$53.19	\$42.58	\$25.40	\$27.69

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

Water Pollution Control (sewer):

Residential Sewer Rates FY12



8. Animal Control Facility. The Council decided that the best way to address a replacement for the animal shelter was to propose borrowing the money and building a new facility all at once. The ballot issue to authorize the debt will be placed on the November, 2012 ballot. If approved, debt service would be first incorporated into the FY2014 budget.

9. FY13 budget overall.

Strengths of the budget plan include:

- Lowest levy rate in comparable history, except for last year which was an assessment error.
- Fully funds the paving materials program
- Realistic revenue estimates
- Replaces police in-car video systems enmass
- Sustains compensation with a 2.00% cost of living allowance
- Restructures medical insurance to reduce future risk
- Addresses personnel issues at the Zoo and in finance
- Puts some money away for future building and fire apparatus needs
- Sustains the public safety vehicle fleet and adds 6 paramedics/EMTs and 2 sworn police officers
- Provides a better facility for Parks in the old water shop area
- Re-carpets the library 1st floor
- Partially addresses airport roads

Shortcomings to bear in mind include:

- Higher levy rate than last year, even in light of last year's assessment issues
- More reliance on property tax due to weakness in other areas like sales tax, preventing further levy reductions
- Large medical insurance cost increase that constrains wage COLA to less than inflation even though overall labor costs match inflation over time
- Utility rates increasing less than the rate study, but more than inflation
- Building and fire apparatus savings funds short of goals and no funding of the street equipment replacement fund
- Some reliance on "one-time" money in excess of "one-time" uses. Budget envisions selling survey annex for \$200K and using \$217K from left over medical insurance fund reserves against one-time uses that total about ½ that.
- Animal shelter issue remains, albeit now the topic of a November 2012 bonding ballot.

Detailed FY2013 Budget Tables

The following pages are excerpts from the FY13 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 2011 to January 2012 was 2.93%. Real growth is estimated to be 1.03% as measured by the increase in city population. The city’s general fund for FY12 is up 3.95%. Of the \$1,188,454 increase, 88% of it is in personnel costs, due to the 2% COLA, medical insurance and adding two general fund employees. The overall city budget including all funds less internal transfers is down -0.88%, 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 \$24,147,038 in property taxes will be spent, how that compares to last year, how taxes compare FY01-FY12 and what the projected levy rate will be, based on current valuation projections from the County Assessor. If valuation comes in a little stronger, the levy rate would be a little less than shown here. If valuation is a little less, then the levy rate could go up.

5) **Expenditures.** This table shows expenditures by fund by broad categories (wages, benefits, supplies, utilities, etc.). The single biggest expense for the city is labor, with wages, medical benefits and other benefits combining for 41% 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 65% of the General Fund. The General Fund accounts for the largest share of property tax dollars (78%).

7) **General Fund Comparisons FY12 to FY13.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY12 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY12 to FY13.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY12 to FY13.** 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 FY12 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 (FY2011) as part of the input to the FY2013 budget (with the FY2012 budget being currently executed).

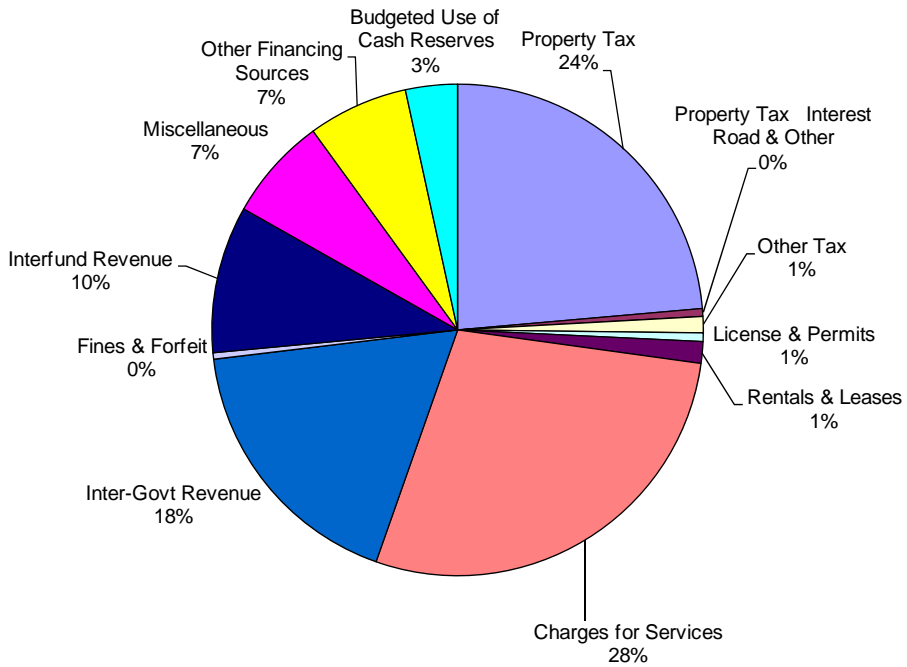
Key documents available online under the Mayor’s page and the Finance department page at the city’s official public website www.pocatello.us :

- 1) **FY2013 Budget Digest** (this document)
- 2) **FY2011 Service Level Reports** (discusses city services for the last completed year)
- 3) **Fee Changes FY2013 – detailed listing** (details fee changes for FY13)

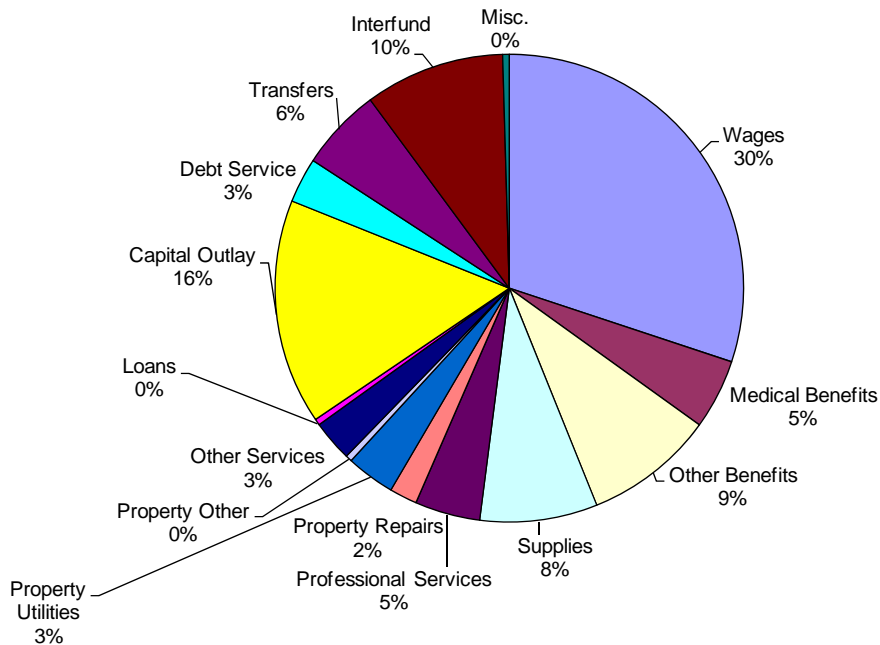
FY 2013 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
September 5, 2012			(Under)	Notes
General Fund - 001	\$31,289,681	\$31,289,681	\$0	
Liability Insurance Fund - 002	\$1,026,778	\$1,026,778	\$0	
Street Fund - 003	\$5,542,437	\$5,677,437	(\$135,000)	Using saved up cash for street projects
Recreation Fund - 004	\$1,829,081	\$1,858,081	(\$29,000)	Using saved up cash for ballfield improvements
Cemetery Fund - 005	\$487,847	\$487,847	\$0	
Airport Fund - 006	\$1,580,710	\$1,580,710	\$0	
Library Fund - 007	\$1,604,789	\$1,604,789	\$0	
Public Transit Fund - 009	\$7,140,961	\$7,140,961	\$0	
Video Services Fund - 012	\$342,002	\$342,002	\$0	
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,643	(\$10,643)	Planned drawdown of fund as approved
Fire Safety Fund - 015	\$0	\$0	\$0	Dormant fund for FY12
Emergency Repair Fund - 016	\$100,000	\$178,458	(\$78,458)	Transfer accumulated savings to Gen Fund
Stormwater Env Science Fund - 017	\$396,115	\$404,518	(\$8,403)	Using cash for stormwater project
Sanitation Fund - 030	\$7,106,091	\$7,106,091	\$0	
Water Fund - 031	\$10,753,697	\$10,753,697	\$0	
Water Pollution Control Fund - 032	\$9,238,520	\$9,210,895	\$27,625	Building cash for future permit requirements
Ambulance District Fund - 035	\$2,901,420	\$2,901,420	\$0	Requires Approval by Bannock County
Information Systems Fund - 050	\$912,398	\$912,398	\$0	
Utility Billing Fund - 052	\$1,226,012	\$1,226,012	\$0	
Medical Insurance Fund - 053	\$562,638	\$779,923	(\$217,285)	Transfer remaining cash back to Gen Fund
Public Works Fund - 054	\$221,237	\$248,057	(\$26,820)	Using cash for software & txfr to Fd 78 for vehic
Fuel Internal Service Fund - 055	\$1,796,857	\$1,796,857	\$0	
Worker's Insurance Fund - 056	\$598,958	\$1,038,758	(\$439,800)	Authorizing use of reserves for contingency
Govt Debt Service Fund - 059	\$237,809	\$237,809	\$0	
WPC Debt Svc Fund - 060	\$1,896,725	\$1,896,725	\$0	
Water Debt Service Fund - 061	\$728,279	\$965,515	(\$237,236)	Transferring excess reserves to water operating
Federal Aid Projects Fund - 070	\$4,961,466	\$4,961,466	\$0	
Street Special Projects Fund - 071	\$0	\$0	\$0	Dormant fund for FY13
Airport Construction Fund - 072	\$2,067,000	\$2,067,000	\$0	
Water Construction Fund - 073	\$0	\$1,700,000	(\$1,700,000)	Using bond proceeds as voters approved
WPC Construction Fund - 074	\$0	\$0	\$0	Dormant fund for FY13
Fire Apparatus Capital Fund - 075	\$49,581	\$0	\$49,581	Saving cash for future fire apparatus
Building Renovation Fund - 076	\$68,064	\$0	\$68,064	Saving cash for future building renovations
Street Equipment Capital Fund - 077	\$0	\$0	\$0	Future fund for saving cash for street equipment
Other Activity Capital Fund - 078	\$13,000	\$0	\$13,000	Saving up for eng survey vehicle
Foreclosure Stabilization Fund - 080	\$128,425	\$128,425	\$0	
CDBG Entitlement Grant Fund - 081	\$854,631	\$854,631	\$0	
Energy Block Grant Fund - 082	\$0	\$0	\$0	Dormant fund for FY13
Police Grants Fund - 088	\$51,939	\$51,939	\$0	
Police Retirement Trust Fund - 951	\$435,000	\$842,969	(\$407,969)	Drawdown of cash per life of trust fund
Retirement Payout Fund - 952	\$179,675	\$139,661	\$40,014	Building fund balance to payoff future liabilities
Airport Bond Trust Fund - 953	\$54	\$0	\$54	Accumulating interest
EIDC Revolving Loan Fund - 954	\$206,311	\$206,311	\$0	
CDR Loan Trust Fund - 955	\$41,258	\$311,331	(\$270,073)	Authorizing cash for new loans as needed
Zoo Animal Trust Fund - 957	\$144,825	\$144,825	\$0	
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$0	\$15,811	(\$15,811)	Authorizing cash for new loans as needed
Standrod Trust Fund - 960	\$100	\$206,900	(\$206,800)	Authorizing cash for new loans as needed
So. Bannock Hwy Trust - 961	\$65	\$20,000	(\$19,935)	Authorizing cash balance for trust project
Façade Loan Trust - 962	\$0	\$79,311	(\$79,311)	Authorizing cash for new loans as needed
Parks & Rec Development Trust - 963	\$0	\$3,000	(\$3,000)	Transfer cash to Rec fund in FY13
Property Abatement Fund - 964	\$0	\$72,343	(\$72,343)	Authorizing cash for demolition if needed
Total Revenues & Expenditures	\$98,822,436	\$102,581,985	(\$3,759,549)	
Less Transfers	\$15,746,484	\$15,746,484		
Totals less transfers	\$83,075,952	\$86,835,501		

Comparisons:	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Expense Less Transfers:	\$64,454,543	\$67,995,457	\$75,19,656	\$78,502,742	\$89,354,145	\$82,376,638	\$87,574,042	\$86,835,501
% Change vs Previous FY:	2.15%	5.49%	10.46%	4.52%	13.82%	-7.81%	6.31%	-0.84%

City-Wide Revenues By Source



City-Wide Expense By Function



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013

September 5, 2012	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	\$31,289,681	\$18,671,597	\$183,730	\$0	\$574,059	\$29,946	\$214,147	\$4,702,126	\$380,206	\$4,447,212	\$191,984	\$1,894,674	\$0
Liability Insurance Fund 002	\$1,026,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$342	\$0	\$0
Street Fund 003	\$5,542,437	\$2,297,471	\$342,482	\$793,684	\$0	\$0	\$0	\$1,949,790	\$0	\$0	\$34,470	\$124,540	\$135,000
Recreation Fund 004	\$1,829,081	\$616,333	\$0	\$0	\$0	\$512,091	\$489,957	\$0	\$0	\$0	\$210,700	\$0	\$29,000
Cemetery Fund 005	\$487,847	\$227,112	\$0	\$0	\$0	\$0	\$260,385	\$0	\$0	\$0	\$350	\$0	\$0
Airport Fund 006	\$1,580,710	\$663,301	\$0	\$0	\$0	\$518,854	\$67,355	\$312,500	\$0	\$0	\$18,700	\$0	\$0
Library Fund 007	\$1,604,789	\$1,566,029	\$0	\$0	\$0	\$0	\$0	\$0	\$33,737	\$0	\$5,023	\$0	\$0
Pocatello Regional Transit 009	\$7,140,961	\$0	\$0	\$0	\$0	\$0	\$634,750	\$5,296,209	\$0	\$26,000	\$110,360	\$1,073,642	\$0
Video Services Fund 012	\$342,002	\$0	\$0	\$300,000	\$0	\$0	\$13,144	\$0	\$0	\$0	\$1,200	\$27,658	\$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
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$78,458
Stormwater Env Sciences Fund 017	\$396,115	\$0	\$0	\$0	\$0	\$0	\$0	\$68,000	\$0	\$325,779	\$0	\$2,336	\$8,403
Sanitation Fund 030	\$7,106,091	\$0	\$0	\$0	\$0	\$261,700	\$6,726,565	\$0	\$0	\$0	\$109,094	\$8,732	\$0
Water Fund 031	\$10,753,697	\$0	\$0	\$0	\$0	\$2,400	\$10,385,324	\$0	\$0	\$76,010	\$37,000	\$252,963	\$0
Water Pollution Control Fund 032	\$9,238,520	\$0	\$0	\$0	\$0	\$100,000	\$9,045,692	\$0	\$0	\$0	\$92,828	\$0	(\$27,625)
Ambulance Fund 035	\$2,901,420	\$0	\$0	\$0	\$0	\$0	\$0	\$2,887,699	\$0	\$0	\$0	\$13,721	\$0
Information Systems Fund 050	\$912,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$912,038	\$360	\$0	\$0
Utility Billing Fund 052	\$1,226,012	\$0	\$0	\$0	\$0	\$0	\$236,426	\$0	\$0	\$989,356	\$230	\$0	\$0
Medical Insurance Fund 053	\$562,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,830	\$479,808	\$0	\$217,285
Public Works Admin. Fund 054	\$221,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,237	\$0	\$0	\$26,820
Fuel Internal Service Fund 055	\$1,796,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,796,857	\$0	\$0	\$0
Worker's Insurance Fund 056	\$598,958	\$0	\$0	\$0	\$0	\$0	\$598,958	\$0	\$0	\$0	\$0	\$0	\$0
Govt Debt Service Fund 059	\$237,809	\$105,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,614	\$0
Enterprise Debt Service Fund 060	\$1,896,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,896,725	\$0
Water Debt Service Fund 061	\$728,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,279	\$237,236
Federal Aid Construction Fund 070	\$4,961,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,939,000	\$22,466	\$0
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	\$1,700,000
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Capital Fund 075	\$49,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,581	\$0
Building Renovation Fund 076	\$68,064	\$0	\$0	\$0	\$0	\$35,064	\$0	\$0	\$0	\$0	\$0	\$33,000	\$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	(\$13,000)
Foreclosure Stabilization Fund 080	\$128,425	\$0	\$0	\$0	\$0	\$0	\$0	\$128,425	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$854,631	\$0	\$0	\$0	\$0	\$0	\$0	\$833,509	\$0	\$0	\$0	\$21,122	\$0
Energy Block Grant 082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,939
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	\$407,969
Retirement Payout Trust Fund 952	\$179,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,675	(\$40,014)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$206,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$171,161	\$0
CDR Loan Trust Fund 955	\$41,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,528	\$1,730	\$270,073
Zoo Animal/Education Trust Fund 957	\$144,825	\$0	\$0	\$0	\$0	\$0	\$37,000	\$0	\$0	\$0	\$107,825	\$0	\$0
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,811
Standrod Trust Fund 960	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$206,800
So. Ban. Hyw. Dev. Trust Fund 961	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$19,935
Façade Loan Trust Fund 962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,311
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Property Abatement Fund 964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,343
GRAND TOTALS	\$98,822,436	\$24,147,038	\$526,212	\$1,093,684	\$574,059	\$1,460,055	\$28,839,203	\$18,147,697	\$433,943	\$9,903,755	\$6,949,171	\$6,747,619	\$3,489,333

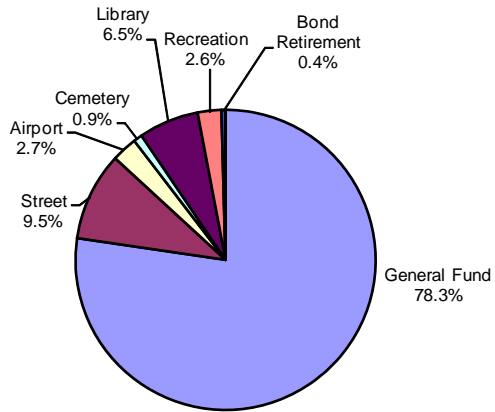
FY13 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Police Retirement			
FY11	\$22,878,818	\$17,746,687	\$1,955,849	\$818,448	\$234,528	\$1,441,741	\$576,370	\$105,195	\$0		Estimated Valuation % Change:	0.40%
FY12	\$24,147,038	\$18,671,597	\$2,297,471	\$663,301	\$227,112	\$1,566,029	\$616,333	\$105,195	\$0			
\$ change	\$1,268,220	\$924,910	\$341,622	-\$155,147	-\$7,416	\$124,288	\$39,963	\$0	\$0			
% change	5.54%	5.21%	17.47%	-18.96%	-3.16%	8.62%	6.93%	0.00%	N/A			

Valuation Estimate:
 Bannock County : \$2,507,690,758
 Power County : \$3,030,804
 Operating: \$55,000,000

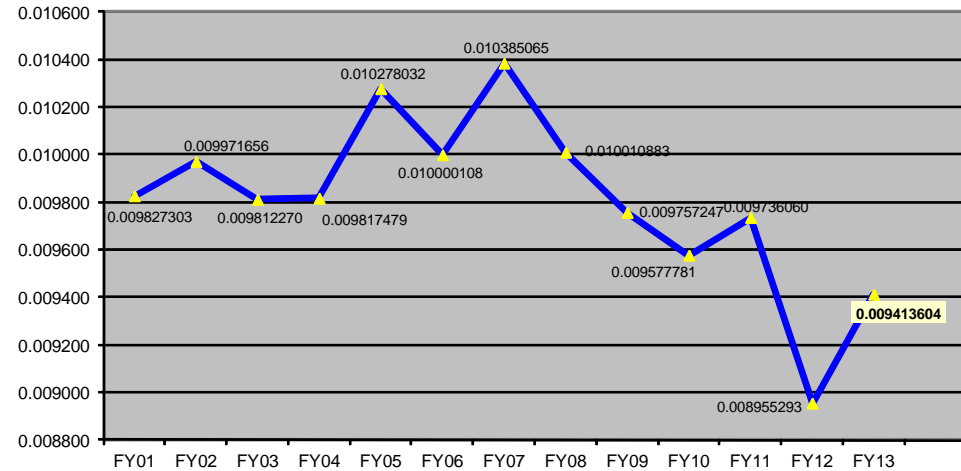
Property Tax History

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Valuation	\$1,364,289,428	\$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	\$2,565,121,562
\$ Levied	\$13,407,285	\$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
Lewy Rate	0.009827303	0.009971656	0.009812270	0.009817479	0.010278032	0.010000108	0.010385065	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009413604
Rate Change	-4.84%	1.47%	-1.60%	0.05%	4.69%	-2.70%	3.85%	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	5.12%



FY13 Property Tax Uses

Lewy Rate FY01 - FY13

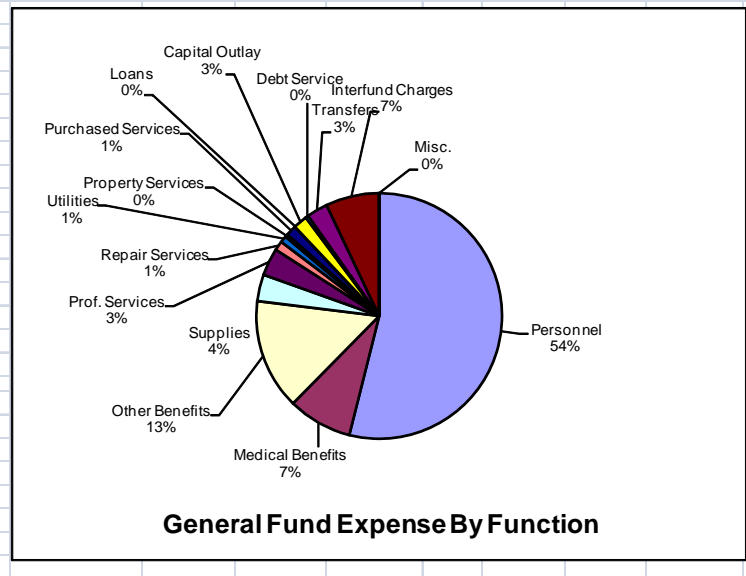
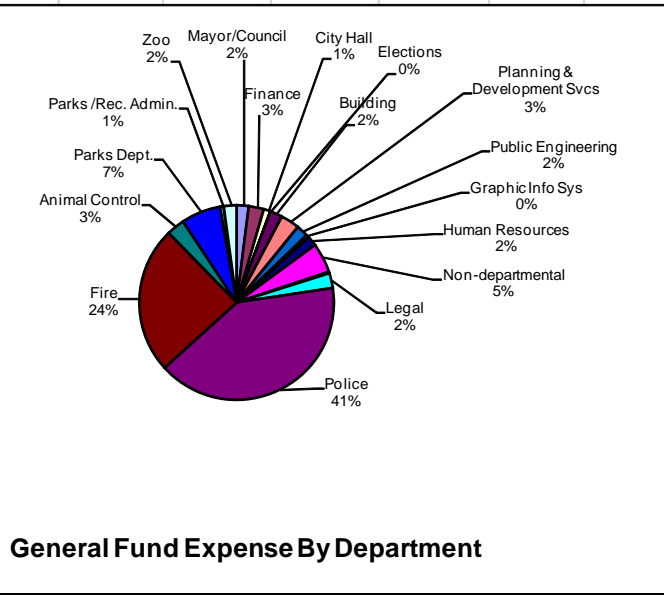


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013**

	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	\$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	\$0
Liability Insurance Fund 002	\$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	\$0
Street Fund 003	\$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	-\$135,000
Recreation Fund 004	\$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	-\$29,000
Cemetery Fund 005	\$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	\$0
Airport Fund 006	\$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	\$0
Library Fund 007	\$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	\$0
Pocatello Regional Transit 009	\$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	\$0
Video Services Fund 012	\$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	\$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
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$178,458	\$0	\$0	\$0	\$0	\$0	\$99,224	\$0	\$0	\$0	\$0	\$0	\$0	\$79,079	\$155	\$0	-\$78,458
Stormwater Env Science Fund 017	\$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	-\$8,403
Sanitation Fund 030	\$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	\$0
Water Fund 031	\$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	\$0
Water Pollution Control Fund 032	\$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	\$27,625
Ambulance Fund 035	\$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	\$0
Information Systems Fund 050	\$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	\$0
Utility Billing Fund 052	\$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	\$0
Medical Insurance Fund 053	\$779,923	\$0	\$0	\$0	\$9,210	\$51,000	\$0	\$0	\$0	\$48,580	\$0	\$0	\$0	\$217,285	\$4,968	\$448,880	-\$217,285
Public Works Admin. Fund 054	\$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	-\$26,820
Fuel Internal Service Fund 055	\$1,796,857	\$0	\$0	\$0	\$1,727,247	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$66,799	\$311	\$0	\$0
Worker's Insurance Fund 056	\$1,038,758	\$0	\$0	\$0	\$100	\$140,450	\$0	\$0	\$0	\$898,208	\$0	\$0	\$0	\$0	\$0	\$0	-\$800,949
Govt Debt Service Fund 059	\$237,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,188	\$0	\$621	\$0	\$0
Enterprise Debt Service Fund 060	\$1,896,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895,949	\$0	\$776	\$0	\$0
Water Debt Service Fund 061	\$965,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,968	\$237,236	\$311	\$0	-\$237,236
Federal Aid Construction Fund 070	\$4,961,466	\$0	\$0	\$0	\$0	\$161,000	\$0	\$0	\$0	\$0	\$0	\$4,800,000	\$0	\$0	\$466	\$0	\$0
Street Special Projects 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$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	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0	-\$1,700,000
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,000
Foreclosure Stabilization Fund 080	\$128,425	\$10,250	\$5,329	\$3,096	\$4,200	\$100,050	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$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	\$0
Energy Block Grant Fund 082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$842,969	\$0	\$0	\$819,738	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621	\$0	-\$407,969
Retirement Payout Trust Fund 952	\$139,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,661	\$0	\$0	\$40,014
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	\$206,311	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$311	\$0	\$0
CDR Loan Trust Fund 955	\$311,331	\$0	\$0	\$0	\$4,500	\$45,520	\$100,000	\$0	\$0	\$11,000	\$100,000	\$50,000	\$0	\$0	\$311	\$0	-\$270,073
Zoo Animal/Education Trust 957	\$144,825	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$4,200	\$0	\$125,675	\$0	\$0	\$2,950	\$0	\$0
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	\$15,811	\$0	\$0	\$0	\$0	\$15,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$311	\$0	-\$15,811
Standrod Trust Fund 960	\$206,900	\$0	\$0	\$0	\$0	\$206,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$206,800
So. Ban. Hyw. Dev. Trust Fund 961	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	-\$19,935
Façade Loan Trust Fund 962	\$79,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$311	\$0	-\$79,311
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	\$72,343	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$1,553	\$0	-\$72,343
GRAND TOTALS	\$102,581,985	\$30,856,060	\$4,961,429	\$9,201,314	\$8,304,166	\$4,636,490	\$1,962,389	\$3,451,889	\$455,278	\$2,919,789	\$442,630	\$15,990,530	\$3,194,607	\$5,842,729	\$9,903,755	\$458,930	-\$4,238,343

Expenses: General Fund Department Detail FY2013

	Total	Benefits	Benefits	Benefits	Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other	Increase	
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.	Reserves
Mayor/Council	\$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	
Finance	\$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	
City Hall	\$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	
Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Building	\$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	
Planning & Development Svcs	\$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	
Public Engineering	\$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	
Graphic Info Sys	\$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	
Human Resources	\$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	
Non-departmental	\$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	
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Legal	\$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	
Police	\$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	
Fire	\$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	
Animal Control	\$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	
Parks Dept.	\$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	
Parks /Rec. Admin.	\$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	
Zoo	\$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	
Total General Fund	\$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	\$0



	Expenses: Selected Other Fund Detail FY2013															
	Total	Personnel	Benefits	Benefits	09/05/12	Professional	Property	Property	Property	Purchased	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc
	Budget	(wages, all types)	Medical	Other	Supplies	Services	Repairs	Utilities	Other	Services						
Liability Fund																
Liability Insurance 002-9900	\$1,001,378	\$116,149	\$16,250	\$23,994	\$3,135	\$31,230	\$0	\$0	\$0	\$759,032	\$0	\$0	\$0	\$40,564	\$11,024	\$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
Total Liability Fund	\$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
Street Fund																
General 003-2001	\$4,460,437	\$1,680,213	\$314,845	\$453,391	\$472,539	\$30,720	\$171,950	\$408,200	\$68,585	\$27,273	\$0	\$190,000	\$211,693	\$30,771	\$400,257	\$0
Capital 003-2002	\$1,217,000	\$0	\$0	\$0	\$1,185,000	\$0	\$12,500	\$7,500	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
Total Street	\$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
Recreation Fund																
Outdoor Rec & Educ 004-1304	\$262,042	\$88,799	\$12,574	\$20,380	\$88,000	\$7,745	\$1,625	\$1,775	\$4,760	\$2,884	\$0	\$0	\$0	\$426	\$32,874	\$200
Team Sports 004-1305	\$468,568	\$201,463	\$22,098	\$56,638	\$58,520	\$63,325	\$16,550	\$22,098	\$9,700	\$4,722	\$0	\$0	\$0	\$926	\$33,526	\$1,100
Ross Park Pool 004-1306	\$560,443	\$174,288	\$3,646	\$23,091	\$104,295	\$13,401	\$2,500	\$107,000	\$0	\$8,000	\$0	\$14,000	\$0	\$88,838	\$21,384	\$0
Rec Center 004-1307	\$489,295	\$197,135	\$16,990	\$45,218	\$56,000	\$21,110	\$16,300	\$76,800	\$0	\$7,401	\$0	\$0	\$0	\$935	\$50,406	\$1,000
Golf Capital 004-1308	\$51,561	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$250	\$0	\$45,000	\$0	\$0	\$311	\$0
Fort Hall Replica 004-1311	\$16,617	\$7,840	\$0	\$1,547	\$2,275	\$970	\$0	\$1,800	\$0	\$750	\$0	\$0	\$0	\$38	\$1,397	\$0
Summer Productions 004-1313	\$9,555	\$0	\$0	\$0	\$0	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155	\$0
Total Recreation Fund	\$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
Public Transit																
Non-NTD Costs Div 009-2399	\$77,830	\$6,120	\$0	\$1,294	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,366	\$0
MB DO/UR Veh Ops 009-2401	\$2,088,816	\$351,622	\$15,577	\$70,071	\$3,575	\$4,800	\$6,240	\$0	\$0	\$4,350	\$0	\$1,424,944	\$0	\$1,647	\$205,990	\$0
MB DO/UR Veh Maint 009-2402	\$158,052	\$62,515	\$9,410	\$15,748	\$38,160	\$0	\$30,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$219	\$0	\$0
MB DO/UR N-Veh Maint 009-2403	\$69,098	\$39,916	\$12,574	\$9,827	\$2,300	\$100	\$350	\$0	\$0	\$500	\$0	\$0	\$0	\$195	\$3,336	\$0
MB DO/UR Admin 009-2404	\$308,214	\$126,647	\$21,774	\$30,803	\$1,400	\$1,100	\$100	\$14,025	\$3,250	\$8,750	\$0	\$100,000	\$0	\$365	\$0	\$0
DR DO/UR Veh Ops 009-2501	\$1,699,011	\$299,534	\$49,602	\$71,280	\$2,810	\$760	\$4,480	\$0	\$0	\$3,150	\$0	\$1,116,848	\$0	\$1,027	\$149,520	\$0
DR DO/UR Veh Maint 009-2502	\$131,531	\$73,381	\$11,049	\$18,686	\$13,555	\$0	\$13,750	\$0	\$0	\$850	\$0	\$0	\$0	\$260	\$0	\$0
DR DO/UR N-Veh Maint 009-2503	\$3,775	\$0	\$0	\$0	\$1,575	\$25	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$1,575	\$0
DR DO/UR Admin 009-2504	\$141,197	\$85,640	\$13,938	\$22,063	\$975	\$975	\$50	\$8,565	\$1,500	\$7,315	\$0	\$0	\$0	\$176	\$0	\$0
DR DO/UR Veh Ops 009-2601	\$1,992,443	\$328,726	\$18,820	\$66,519	\$69,960	\$460	\$3,680	\$0	\$0	\$3,300	\$0	\$1,309,408	\$0	\$1,694	\$189,876	\$0
DR DO/UR Veh Maint 009-2602	\$121,650	\$53,402	\$11,049	\$14,197	\$21,565	\$0	\$20,500	\$0	\$0	\$750	\$0	\$0	\$0	\$187	\$0	\$0
DR DO/UR N-Veh Maint 009-2603	\$3,125	\$0	\$0	\$0	\$850	\$25	\$350	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$1,700	\$0
DR DO/UR Admin 009-2604	\$237,196	\$90,586	\$22,098	\$24,653	\$1,195	\$1,015	\$50	\$8,200	\$7,250	\$10,425	\$0	\$65,000	\$0	\$171	\$6,553	\$0
MB PT/RU Veh Ops 009-2701	\$68,212	\$0	\$0	\$0	\$100	\$67,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042	\$0
MB PT/RU Veh Maint 009-2702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB PT/RU N-Veh Maint 009-2703	\$4,350	\$0	\$0	\$0	\$700	\$0	\$100	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$3,300	\$0
MB PT/RU Admin 009-2704	\$36,461	\$20,664	\$0	\$5,801	\$560	\$125	\$25	\$5,300	\$3,000	\$0	\$0	\$0	\$0	\$101	\$885	\$0
Total Transit	\$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
Sanitation Fund																
Administration 030-3001	\$2,765,027	\$260,540	\$25,613	\$67,174	\$8,350	\$4,750	\$7,250	\$1,029,500	\$0	\$11,245	\$0	\$300,000	\$0	\$519,210	\$531,395	\$0
Comm Beautification 030-3002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial 030-3003	\$1,696,902	\$604,792	\$152,892	\$191,602	\$67,850	\$50	\$46,000	\$0	\$0	\$200	\$0	\$430,000	\$0	\$2,979	\$200,537	\$0
Residential 030-3004	\$776,412	\$350,173	\$67,430	\$101,957	\$61,075	\$0	\$46,000	\$0	\$0	\$200	\$0	\$0	\$0	\$1,670	\$147,907	\$0
Container Repair 030-3005	\$605,388	\$105,527	\$21,774	\$29,560	\$429,675	\$0	\$2,000	\$0	\$1,738	\$125	\$0	\$0	\$0	\$516	\$14,473	\$0
Maintenance 030-3006	\$454,440	\$231,832	\$41,880	\$69,565	\$58,225	\$4,750	\$30,550	\$0	\$0	\$5,050	\$0	\$0	\$0	\$1,155	\$11,433	\$0
Roll off 030-3007	\$449,543	\$178,753	\$45,284	\$50,494	\$31,650	\$50	\$25,500	\$0	\$0	\$125	\$0	\$0	\$0	\$865	\$116,822	\$0
Curbside Recycle 030-3018	\$358,379	\$157,661	\$15,850	\$46,010	\$19,425	\$5,000	\$15,500	\$0	\$0	\$16,125	\$0	\$0	\$0	\$769	\$82,039	\$0
Drop-off Recycle 030-3019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sanitation	\$7,106,091	\$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

Expenses: Fund Detail FY2013 (Continued)

Fund Name	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						
Water Fund																
Administration 031-3001	\$4,059,477	\$337,531	\$58,134	\$76,413	\$18,814	\$495,500	\$38,795	\$0	\$600	\$14,100	\$0	\$0	\$0	\$1,320,787	\$1,695,803	\$3,000
Transmission 031-3008	\$4,715,422	\$1,762,478	\$308,423	\$454,950	\$657,200	\$12,000	\$92,400	\$19,000	\$105,700	\$18,500	\$0	\$946,000	\$0	\$8,308	\$330,463	\$0
Purification 031-3009	\$1,978,798	\$331,246	\$69,344	\$82,558	\$333,950	\$136,600	\$81,350	\$775,100	\$2,250	\$7,850	\$0	\$145,000	\$0	\$1,899	\$11,651	\$0
Total Water Fund	\$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
WPC Fund																
Operation & Maint 032-3010	\$6,440,471	\$665,255	\$102,903	\$165,819	\$479,153	\$62,398	\$141,301	\$390,513	\$13,000	\$27,384	\$0	\$55,000	\$50	\$2,172,530	\$2,164,665	\$500
Capital Outlay 032-3011	\$825,600	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$600	\$0	\$575,000	\$0	\$0	\$0	\$0
Lift stations 032-3012	\$768,526	\$381,492	\$60,700	\$96,401	\$64,620	\$18,640	\$81,054	\$45,000	\$100	\$4,378	\$0	\$0	\$0	\$1,584	\$14,557	\$0
Sludge Reuse 032-3013	\$725,033	\$186,235	\$22,996	\$48,283	\$68,410	\$100,872	\$30,900	\$96,000	\$110,407	\$700	\$0	\$52,500	\$0	\$1,088	\$6,642	\$0
Laboratory & Pre-Treat 032-3020	\$451,265	\$185,335	\$34,397	\$47,404	\$66,425	\$92,900	\$16,100	\$0	\$300	\$2,010	\$0	\$0	\$0	\$887	\$5,507	\$0
Total WPC Fund	\$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
Ambulance Fund																
North Bannock County 035-3015	\$2,730,491	\$1,454,985	\$206,112	\$624,277	\$182,615	\$45,000	\$48,400	\$0	\$0	\$37,000	\$0	\$45,796	\$0	\$8,137	\$78,169	\$0
Lava Hot Springs 035-3016	\$85,924	\$0	\$0	\$0	\$27,355	\$43,550	\$3,750	\$0	\$3,000	\$5,250	\$0	\$3,019	\$0	\$0	\$0	\$0
Downey 035-3017	\$85,005	\$0	\$0	\$0	\$24,055	\$43,700	\$3,750	\$0	\$3,800	\$5,200	\$0	\$4,500	\$0	\$0	\$0	\$0
Total Ambulance Fund	\$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
Govt Debt Service Fund																
City Hall 059-5903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library 059-5904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ross Park Pool 059-5905	\$237,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,188	\$0	\$621	\$0
Total Govt Debt Service	\$237,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,188	\$0	\$621	\$0
Enterprise Debt Service Fund																
WPC Loan 1897-01 060-6100	\$367,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,058	\$0	\$311	\$0
WPC Loan 1898-09 060-6200	\$440,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439,930	\$0	\$155	\$0
WPC Loan 1899-01 060-6300	\$824,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$823,961	\$0	\$155	\$0
WPC Bond Loan 2004A 060-6400	\$265,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265,000	\$0	\$155	\$0
Total Enterprise Debt Service	\$1,896,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895,949	\$0	\$776	\$0
Water Construction Fund																
Grant Funded 073-6001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond Funded 073-6004	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0
Total Water Construction Fund	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0
Police Grant Fund																
Confidential Fund 088-8104	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FSA Domestic Violence 088-8105	\$0	\$0	\$0	\$0	\$0	\$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
Inter-Ops Grant 088-8110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Police Grant Fund	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Expenses: General Fund Comparisons FY12 to FY13

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
General Fund Total Comparison																
FY12 General Fund Total	\$30,071,227	\$16,461,063	\$2,252,503	\$4,325,209	\$953,768	\$1,173,511	\$374,732	\$278,275	\$126,075	\$392,180	\$0	\$472,648	\$205,120	\$936,563	\$2,115,880	\$3,700
FY13 General Fund Total	\$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
\$ Difference	\$1,218,454	\$407,379	\$396,220	\$232,449	\$144,984	-\$42,843	\$14,734	-\$3,550	-\$10,737	\$47,611	\$0	\$101,192	-\$83,361	-\$70,671	\$84,547	\$500
% Difference	4.05%	2.47%	17.59%	5.37%	15.20%	-3.65%	3.93%	-1.28%	-8.52%	12.14%	N/A	21.41%	-40.64%	-7.55%	4.00%	13.51%
Comparisons By Department																
FY12 Mayor/Council Dept.	\$611,969	\$292,629	\$77,387	\$71,181	\$14,440	\$16,195	\$2,948	\$0	\$175	\$45,627	\$0	\$0	\$0	\$9,343	\$82,044	\$0
FY13 Mayor/Council Dept.	\$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
\$ Difference	\$12,101	\$6,769	\$7,525	\$7,682	-\$2,000	\$5,160	-\$1,300	\$0	\$0	\$3,366	\$0	\$0	\$0	\$0	-\$7,221	\$0
% Difference	1.98%	2.31%	9.72%	10.79%	-13.85%	31.86%	-44.10%	N/A	0.00%	7.38%	N/A	N/A	N/A		-8.80%	N/A
FY12 Finance Dept.	\$690,744	\$397,088	\$48,138	\$88,471	\$7,530	\$95,610	\$0	\$0	\$5,098	\$10,446	\$0	\$0	\$0	\$1,900	\$36,463	\$0
FY13 Finance Dept.	\$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
\$ Difference	\$96,324	\$61,882	\$19,405	\$14,486	\$3,835	-\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85	-\$2,984	\$0
% Difference	13.94%	15.58%	40.31%	16.37%	50.93%	-0.40%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	4.47%	-8.18%	N/A
FY12 City Hall Dept.	\$407,106	\$139,707	\$10,713	\$33,234	\$32,770	\$2,834	\$24,412	\$88,171	\$12,000	\$1,100	\$0	\$35,000	\$0	\$813	\$26,352	\$0
FY13 City Hall Dept.	\$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
\$ Difference	-\$48,358	\$2,108	-\$1,303	\$1,536	\$1,530	\$390	-\$8,180	-\$5,880	\$0	-\$260	\$0	-\$35,000	\$0	-\$114	-\$3,185	\$0
% Difference	-11.88%	1.51%	-12.16%	4.62%	4.67%	13.76%	-33.51%	-6.67%	0.00%	-23.64%	N/A	N/A	N/A	-14.02%	-12.09%	N/A
FY12 Elections Dept.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY13 Elections Dept.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	#DIV/0!	N/A
FY12 Building Dept.	\$689,634	\$371,673	\$50,004	\$78,373	\$12,458	\$108,615	\$6,650	\$0	\$0	\$10,140	\$0	\$0	\$0	\$6,839	\$44,182	\$700
FY13 Building Dept.	\$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
\$ Difference	-\$50,108	\$19,307	\$15,577	\$10,207	-\$4,758	-\$89,900	\$1,150	\$0	\$0	\$700	\$0	\$0	\$0	-\$4,981	\$2,590	\$0
% Difference	-7.27%	5.19%	31.15%	13.02%	-38.19%	-82.77%	17.29%	N/A	N/A	6.90%	N/A	N/A	N/A	-72.83%	5.86%	N/A
FY12 Planning & Develop Svcs	\$952,282	\$578,056	\$84,323	\$130,447	\$10,925	\$19,895	\$3,250	\$0	\$0	\$17,048	\$0	\$0	\$0	\$6,076	\$102,262	\$0
FY13 Planning & Develop Svcs	\$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
\$ Difference	\$29,024	\$13,823	\$14,728	\$5,299	\$5,175	\$4,475	\$2,950	\$0	\$0	\$1,335	\$0	\$0	\$0	-\$2,428	-\$16,333	\$0
% Difference	3.05%	2.39%	17.47%	4.06%	47.37%	22.49%	90.77%	N/A	N/A	7.83%	N/A	N/A	N/A	-39.96%	-15.97%	N/A
FY12 Public Engineering	\$635,450	\$355,804	\$61,682	\$76,318	\$14,650	\$12,920	\$6,870	\$2,400	\$0	\$8,550	\$0	\$0	\$0	\$2,079	\$94,177	\$0
FY13 Public Engineering	\$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
\$ Difference	-\$14,629	-\$12,028	\$1,333	\$4,170	\$8,200	-\$4,400	-\$710	\$0	\$0	-\$500	\$0	\$0	\$0	-\$300	-\$10,394	\$0
% Difference	-2.30%	-3.38%	2.16%	5.46%	55.97%	-34.06%	-10.33%	0.00%	N/A	-5.85%	N/A	N/A	N/A	-14.43%	-11.04%	N/A
FY12 Graphic Info Sys	\$150,495	\$62,333	\$4,457	\$12,534	\$7,650	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$306	\$16,045	\$0
FY13 Graphic Info Sys	\$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
\$ Difference	\$3,493	\$1,558	\$774	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$833	\$0
% Difference	2.32%	2.50%	17.37%	2.57%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	1.96%	5.19%	N/A

Expenses: General Fund Department Comparisons FY12 to FY13 (continued)

	Total		Benefits	Benefits		Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
FY12 Human Resources	\$481,689	\$301,183	\$33,168	\$67,414	\$9,311	\$36,504	\$554	\$0	\$0	\$4,617	\$0	\$0	\$0	\$1,462	\$27,476	\$0
FY13 Human Resources	\$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
\$ Difference	\$22,403	\$10,886	\$5,758	\$1,963	-\$1,319	\$6,100	-\$27	\$0	\$0	\$20	\$0	\$0	\$0	\$44	-\$1,022	\$0
% Difference	4.65%	3.61%	17.36%	2.91%	-14.17%	16.71%	-4.87%	N/A	N/A	0.43%	N/A	N/A	N/A	3.01%	-3.72%	
FY12 Non-departmental	\$1,557,682	\$0	\$0	\$0	\$21,550	\$283,440	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$813,780	\$365,220	\$0
FY13 Non-departmental	\$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
\$ Difference	-\$4,768	\$0	\$0	\$0	\$0	\$6,556	\$96	\$0	\$0	\$22,000	\$0	\$0	\$0	-\$60,270	\$26,850	\$0
% Difference	-0.31%	N/A	N/A	N/A	0.00%	2.31%	N/A	N/A	0.00%	41.55%	N/A	N/A	N/A	-7.41%	7.35%	N/A
FY12 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY13 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	0.00%	N/A	N/A	N/A		0.00%		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY12 Legal Dept.	\$697,248	\$456,776	\$53,921	\$92,453	\$3,820	\$31,518	\$1,930	\$0	\$0	\$7,320	\$0	\$0	\$0	\$2,323	\$47,187	\$0
FY13 Legal Dept.	\$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
\$ Difference	\$76,400	\$42,618	\$23,675	\$11,121	\$1,165	\$944	\$230	\$0	\$0	\$0	\$0	\$0	\$0	-\$39	-\$3,314	\$0
% Difference	10.96%	9.33%	43.91%	12.03%	30.50%	3.00%	11.92%	N/A	N/A	0.00%	N/A	N/A	N/A	-1.68%	-7.02%	
FY12 Police Dept.	\$12,044,549	\$7,605,413	\$1,106,189	\$1,471,044	\$242,222	\$181,497	\$165,420	\$1,700	\$52,725	\$110,900	\$0	\$245,745	\$0	\$54,511	\$807,183	\$0
FY13 Police Dept.	\$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
\$ Difference	\$681,152	\$190,987	\$184,563	\$105,245	\$78,897	-\$759	\$6,722	\$250	-\$1,575	\$20,100	\$0	\$95,295	\$0	\$2,657	-\$1,230	\$0
% Difference	5.66%	2.51%	16.68%	7.15%	32.57%	-0.42%	4.06%	14.71%	-2.99%	18.12%	N/A	38.78%	N/A	4.87%	-0.15%	
FY12 Fire Dept.	\$7,391,718	\$4,070,911	\$481,607	\$1,722,407	\$206,660	\$168,650	\$90,950	\$44,200	\$3,500	\$71,300	\$0	\$60,800	\$205,120	\$28,571	\$236,942	\$100
FY13 Fire Dept.	\$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
\$ Difference	\$250,780	\$27,919	\$86,532	\$47,680	\$40,400	\$12,100	\$5,000	\$0	\$0	\$1,000	\$0	\$95,000	-\$83,361	\$1,961	\$16,549	\$0
% Difference	3.39%	0.69%	17.97%	2.77%	19.55%	7.17%	5.50%	0.00%	0.00%	1.40%	N/A	156.25%	-40.64%	6.86%	6.98%	
FY12 Animal Control	\$875,330	\$450,962	\$88,986	\$110,634	\$67,150	\$67,070	\$13,617	\$13,952	\$96	\$7,974	\$0	\$0	\$0	\$2,234	\$49,855	\$2,800
FY13 Animal Control	\$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
\$ Difference	\$62,049	\$15,489	\$20,099	\$10,011	\$1,575	\$8,200	\$1,000	\$984	\$0	\$1,000	\$0	\$0	\$0	\$21	\$3,670	\$0
% Difference	7.09%	3.43%	22.59%	9.05%	2.35%	12.23%	7.34%	7.05%	0.00%	12.54%	N/A	#DIV/0!	N/A	0.94%	7.36%	0.00%
FY12 Parks Dept.	\$2,013,064	\$971,324	\$97,432	\$269,676	\$236,011	\$21,780	\$19,975	\$107,323	\$31,837	\$20,336	\$0	\$82,000	\$0	\$4,435	\$150,935	\$0
FY13 Parks Dept.	\$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
\$ Difference	\$43,125	-\$39,406	\$13,018	-\$3,531	\$8,555	\$5,890	\$0	-\$2,043	-\$10,000	-\$2,238	\$0	-\$5,000	\$0	\$422	\$76,958	\$0
% Difference	2.14%	-4.06%	13.36%	-1.31%	3.62%	27.04%	0.00%	-1.90%	-31.41%	-11.01%	N/A	-6.10%		9.52%	50.99%	
FY12 Parks /Rec. Admin	\$212,582	\$104,712	\$11,070	\$21,448	\$1,506	\$7,920	\$2,953	\$0	\$0	\$5,690	\$0	\$49,103	\$0	\$400	\$7,780	\$0
FY13 Parks /Rec. Admin	\$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
\$ Difference	-\$24,081	\$29,541	-\$6,541	\$2,944	-\$81	-\$935	\$178	\$0	\$0	-\$830	\$0	-\$49,103	\$0	\$124	\$622	\$0
% Difference	-11.33%	28.21%	-59.09%	13.73%	-5.38%	-11.81%	6.03%	N/A	N/A	-14.59%	N/A	-100.00%	N/A	31.00%	7.99%	
FY12 Zoo Dept.	\$584,685	\$302,492	\$43,426	\$79,575	\$65,115	\$22,343	\$10,975	\$20,529	\$1,830	\$15,032	\$0	\$0	\$0	\$1,491	\$21,777	\$100
FY13 Zoo Dept.	\$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
\$ Difference	\$83,547	\$35,926	\$11,077	\$13,314	\$3,810	\$3,721	\$7,625	\$3,139	\$838	\$1,918	\$0	\$0	\$0	\$21	\$2,158	\$0
% Difference	14.29%	11.88%	25.51%	16.73%	5.85%	16.65%	69.48%	15.29%	45.79%	12.76%	N/A	#DIV/0!	N/A	1.41%	9.91%	N/A

Expenses: Other Selected Fund Comparisons FY12 to FY13

	Total		Benefits	Benefits		Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
FY12 Liability Fund	\$1,028,969	\$112,883	\$11,067	\$23,224	\$3,120	\$34,950	\$0	\$0	\$0	\$769,664	\$0	\$0	\$0	\$40,462	\$33,599	\$0
FY13 Liability Fund	\$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
\$ Difference	-\$2,191	\$3,266	\$5,183	\$770	\$15	\$1,680	\$0	\$0	\$0	-\$10,632	\$0	\$0	\$0	\$102	-\$2,575	\$0
% Difference	-0.21%	2.89%	46.83%	3.32%	0.48%	4.81%				-1.38%				0.25%	-7.66%	
FY12 Street Fund	\$5,439,732	\$1,661,075	\$269,286	\$446,533	\$1,405,417	\$24,420	\$153,450	\$371,730	\$68,585	\$26,991	\$0	\$337,000	\$138,463	\$148,395	\$388,387	\$0
FY13 Street Fund	\$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
\$ Difference	\$237,705	\$19,138	\$45,559	\$6,858	\$252,122	\$6,300	\$31,000	\$43,970	\$0	\$282	\$0	-\$135,000	\$73,230	-\$117,624	\$11,870	\$0
% Difference	4.37%	1.15%	16.92%	1.54%	17.94%	25.80%	20.20%	11.83%	0.00%	1.04%		-40.06%	52.89%	-79.26%	-30.29%	
FY12 Recreation Fund	\$1,824,857	\$635,733	\$52,284	\$120,601	\$295,965	\$102,376	\$37,100	\$197,988	\$10,610	\$24,182	\$0	\$75,000	\$0	\$139,426	\$131,292	\$2,300
FY13 Recreation Fund	\$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
\$ Difference	\$33,224	\$33,792	\$3,024	\$26,273	\$13,125	\$19,575	-\$125	-\$10,613	\$3,850	-\$175	\$0	-\$16,000	\$0	-\$48,263	\$8,761	\$0
% Difference	1.82%	5.32%	5.78%	21.79%	4.43%	19.12%	-0.34%	-5.36%	36.29%	-0.72%		-21.33%		-34.62%	6.67%	0.00%
FY12 Cemetery Fund	\$475,416	\$249,461	\$24,585	\$68,509	\$57,675	\$13,950	\$5,850	\$10,650	\$300	\$6,600	\$0	\$0	\$0	\$1,180	\$36,656	\$0
FY13 Cemetery Fund	\$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
\$ Difference	\$12,431	\$6,845	\$4,269	\$1,428	-\$2,987	\$0	\$1,700	-\$1,400	\$0	\$1,785	\$0	\$0	\$0	\$67	\$724	\$0
% Difference	2.61%	2.74%	17.36%	2.08%	-5.18%	0.00%	29.06%	-13.15%	0.00%	27.05%		#DIV/0!		5.68%	1.98%	
FY12 Airport Fund	\$1,355,166	\$298,550	\$72,396	\$70,805	\$92,686	\$19,000	\$29,800	\$131,300	\$2,000	\$43,028	\$0	\$0	\$0	\$141,305	\$454,296	\$0
FY13 Airport Fund	\$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
\$ Difference	\$225,544	\$10,153	-\$12,624	\$8,157	\$2,372	\$1,500	\$5,300	\$0	-\$1,300	\$338,172	\$0	\$17,000	\$0	-\$139,812	-\$3,374	\$0
% Difference	16.64%	3.40%	-17.44%	11.52%	2.56%	7.89%	17.79%	0.00%	-65.00%	785.93%		N/A		-98.94%	-0.74%	
FY12 Library Fund	\$1,512,261	\$801,602	\$133,733	\$187,996	\$170,762	\$16,314	\$68,212	\$32,705	\$0	\$15,204	\$0	\$0	\$0	\$4,431	\$81,302	\$0
FY13 Library Fund	\$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
\$ Difference	\$92,528	\$28,091	\$27,366	\$18,935	\$13,777	-\$700	\$2,360	\$431	\$0	-\$583	\$0	\$0	\$0	-\$423	\$3,274	\$0
% Difference	6.12%	3.50%	20.46%	10.07%	8.07%	-4.29%	3.46%	1.32%		-3.83%				-9.55%	4.03%	
FY12 Public Transit Fund	\$4,674,651	\$1,207,880	\$163,152	\$283,804	\$163,175	\$81,460	\$81,705	\$36,255	\$14,700	\$34,690	\$0	\$1,951,200	\$0	\$6,489	\$650,141	\$0
FY13 Public Transit Fund	\$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
\$ Difference	\$2,466,310	\$330,873	\$22,739	\$67,138	-\$2,845	-\$5,005	-\$1,730	-\$165	\$300	\$7,450	\$0	\$2,065,000	\$0	-\$447	-\$16,998	\$0
% Difference	52.76%	27.39%	13.94%	23.66%	-1.74%	-6.14%	-2.12%	-0.46%	2.04%	21.48%		105.83%		-6.89%	-2.61%	#DIV/0!
FY12 Video Service Fund	\$373,410	\$185,160	\$30,841	\$42,078	\$19,895	\$640	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$21,655	\$70,791	\$0
FY13 Video Service Fund	\$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
\$ Difference	-\$31,408	-\$6,803	\$3,831	-\$727	-\$61	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,729	-\$8,719	\$0
% Difference	-8.41%	-3.67%	12.42%	-1.73%	-0.31%	281.25%	0.00%			0.00%				-95.72%	-12.32%	
FY12 Science & Environment Fd	\$384,779	\$153,846	\$19,029	\$33,668	\$6,150	\$141,757	\$5,550	\$1,700	\$0	\$9,450	\$0	\$0	\$0	\$748	\$12,881	\$0
FY13 Science & Environment Fd	\$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
\$ Difference	\$19,739	\$31,092	\$12,828	\$11,468	\$1,200	-\$35,197	\$2,550	\$0	\$0	\$1,600	\$0	\$0	\$0	\$0	-\$5,823	\$0
% Difference	5.13%	20.21%	67.41%	34.06%	19.51%	-24.83%	45.95%			16.93%						
FY12 Sanitation Fund	\$7,582,087	\$1,843,776	\$330,067	\$534,943	\$741,950	\$81,150	\$168,700	\$1,231,000	\$1,738	\$32,670	\$0	\$834,000	\$0	\$604,668	\$1,177,425	\$0
FY13 Sanitation Fund	\$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
\$ Difference	-\$475,996	\$45,502	\$40,656	\$21,419	-\$65,700	-\$66,550	\$4,100	-\$201,500	\$0	\$400	\$0	-\$104,000	\$0	-\$77,504	-\$72,819	\$0
% Difference	-6.28%	2.47%	12.32%	4.00%	-8.86%	-82.01%	2.43%	-16.37%		1.22%		-12.47%		-12.82%	-6.18%	

Expenses: Other Selected Fund Comparisons FY12 to FY13 (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.
FY12 Water Fund	\$10,250,339	\$2,336,353	\$375,654	\$593,359	\$946,750	\$469,100	\$256,770	\$774,000	\$103,900	\$40,330	\$0	\$919,000	\$0	\$1,311,041	\$2,121,082	\$3,000
FY13 Water Fund	\$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
\$ Difference	\$503,358	\$94,902	\$60,247	\$20,562	\$63,214	\$175,000	-\$44,225	\$20,100	\$4,650	\$120	\$0	\$172,000	\$0	\$19,953	-\$83,165	\$0
% Difference	4.91%	4.06%	16.04%	3.47%	6.68%	37.31%	-17.22%	2.60%	4.48%	0.30%		18.72%		1.52%	-3.92%	0.00%
FY12 Water Pollution Cntl Fund	\$9,159,597	\$1,462,538	\$198,436	\$362,945	\$621,608	\$274,810	\$269,355	\$506,513	\$123,076	\$36,224	\$0	\$782,000	\$50	\$2,165,546	\$2,355,996	\$500
FY13 Water Pollution Cntl Fund	\$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
\$ Difference	\$51,298	-\$44,221	\$22,560	-\$5,038	\$57,000	\$250,000	\$0	\$25,000	\$731	-\$1,152	\$0	-\$99,500	\$0	\$10,543	-\$164,625	\$0
% Difference	0.56%	-3.02%	11.37%	-1.39%	9.17%	90.97%	0.00%	4.94%	0.59%	-3.18%		-12.72%	0.00%	0.49%	-6.99%	0.00%
FY12 Ambulance Fund	\$2,271,222	\$1,084,890	\$118,188	\$467,402	\$231,025	\$124,750	\$55,200	\$0	\$6,800	\$43,450	\$0	\$53,315	\$0	\$8,044	\$78,158	\$0
FY13 Ambulance Fund	\$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
\$ Difference	\$630,198	\$370,095	\$87,924	\$156,875	\$3,000	\$7,500	\$700	\$0	\$0	\$4,000	\$0	\$0	\$0	\$93	\$11	\$0
% Difference	27.75%	34.11%	74.39%	33.56%	1.30%	6.01%	1.27%		0.00%	9.21%		0.00%		1.16%	0.01%	
FY12 Information Systems Fund	\$882,549	\$355,078	\$54,993	\$79,202	\$136,450	\$16,763	\$74,016	\$0	\$0	\$12,109	\$0	\$25,000	\$0	\$1,734	\$127,204	\$0
FY13 Information Systems Fund	\$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
\$ Difference	\$29,849	\$9,936	\$3,141	\$3,232	\$36,938	\$2,932	\$5,352	\$0	\$0	-\$540	\$0	-\$25,000	\$0	\$41	-\$6,183	\$0
% Difference	3.38%	2.80%	5.71%	4.08%	27.07%	17.49%	7.23%			-4.46%		-100.00%		2.36%	-4.86%	
FY12 Utility Billing Fund	\$1,196,067	\$427,113	\$92,486	\$109,879	\$110,450	\$27,330	\$41,359	\$0	\$0	\$56,880	\$0	\$0	\$0	\$2,166	\$328,354	\$50
FY13 Utility Billing Fund	\$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
\$ Difference	\$29,945	\$13,610	\$9,490	\$9,685	\$6,889	\$27,260	-\$500	\$0	\$0	\$6,100	\$0	\$0	\$0	-\$30	-\$42,559	\$0
% Difference	2.50%	3.19%	10.26%	8.81%	6.24%	99.74%	-1.21%			10.72%				-1.39%	-12.96%	0.00%
FY12 Public Works Fund	\$221,237	\$99,889	\$9,414	\$21,547	\$2,956	\$73,466	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$490	\$10,854	\$0
FY13 Public Works Fund	\$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
\$ Difference	\$26,820	\$2,292	\$1,635	\$459	\$0	-\$2,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,009	\$12,185	\$0
% Difference	12.12%	2.29%	17.37%	2.13%	0.00%	-3.76%				0.00%				2654.90%	112.26%	
FY12 CDBG Entitlement Fund	\$827,050	\$141,467	\$16,546	\$31,419	\$12,025	\$377,501	\$170,000	\$0	\$0	\$8,100	\$69,771	\$0	\$0	\$0	\$221	\$0
FY13 CDBG Entitlement Fund	\$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
\$ Difference	\$27,581	-\$28,489	-\$2,608	-\$4,586	\$0	\$123,320	-\$51,200	\$0	\$0	-\$2,800	-\$6,141	\$0	\$0	\$0	\$0	\$0
% Difference	3.33%	-20.14%	-15.76%	-14.60%	0.00%	32.67%	-30.12%			-34.57%	-8.80%			#DIV/0!		
FY12 Police Grant Fund	\$76,274	\$25,456	\$10,020	\$6,266	\$32,227	\$0	\$0	\$0	\$0	\$2,305	\$0	\$0	\$0	\$0	\$0	\$0
FY13 Police Grant Fund	\$51,939	\$0	\$0	\$0	\$51,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$24,335	-\$25,456	-\$10,020	-\$6,266	\$19,712	\$0	\$0	\$0	\$0	-\$2,305	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-31.90%				61.17%							#DIV/0!				
FY12 Zoo Animal Trust Fund	\$305,241	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0	\$4,500	\$0	\$280,000	\$0	\$0	\$6,741	\$0
FY13 Zoo Animal Trust Fund	\$144,825	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$4,200	\$0	\$125,675	\$0	\$0	\$2,950	\$0
\$ Difference	-\$160,416	\$0	\$0	\$0	-\$2,000	\$0	\$0	\$0	\$0	-\$300	\$0	-\$154,325	\$0	\$0	-\$3,791	\$0
% Difference	-52.55%				-14.29%					-6.67%		-55.12%				-56.24%

Expenses: Other Selected Fund Comparisons FY12 to FY13 (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.
FY12 Govt Debt Service Fund	\$236,298												\$236,169	\$0	\$129	
FY13 Govt Debt Service Fund	\$237,809												\$237,188	\$0	\$621	
\$ Difference	\$1,511												\$1,019		\$492	
% Difference	0.64%												0.43%		381.40%	
FY12 WPC Debt Svc Fund	\$1,895,869												\$1,895,740		\$129	
FY13 WPC Debt Svc Fund	\$1,896,725												\$1,895,949	\$0	\$776	\$0
\$ Difference	\$856												\$209		\$647	
% Difference	0.05%												0.01%		501.55%	
FY12 Water Debt Svc Fund	\$728,279												\$727,856		\$423	
FY13 Water Debt Svc Fund	\$965,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,968	\$237,236	\$311	\$0
\$ Difference	\$237,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112	\$237,236	-\$112	\$0
% Difference																
FY12 Federal Aid Construction	\$2,142,891	\$0	\$0	\$0	\$0	\$96,000	\$0	\$0	\$0	\$0	\$0	\$1,900,000	\$0	\$145,915	\$976	\$0
FY13 Federal Aid Construction	\$4,961,466	\$0	\$0	\$0	\$0	\$161,000	\$0	\$0	\$0	\$0	\$0	\$4,800,000	\$0	\$0	\$466	\$0
\$ Difference	\$2,818,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,900,000	\$0	\$0	-\$510	\$0
% Difference	131.53%											152.63%			-52.25%	
FY12 Street Special Projects	\$615,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$555,000	\$0	\$60,000	\$0	\$0
FY13 Street Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$615,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$555,000	\$0	-\$60,000	\$0	\$0
% Difference	-100.00%											-100.00%				
FY12 Airport Construction	\$7,631,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$7,131,000	\$0	\$0	\$0	\$0
FY13 Airport Construction	\$2,067,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$1,867,000	\$0	\$0	\$0	\$0
\$ Difference	-\$5,564,000	\$0	\$0	\$0	\$0	-\$300,000	\$0	\$0	\$0	\$0	\$0	-\$5,264,000	\$0	\$0	\$0	\$0
% Difference	-72.91%	\$0	\$0	\$0	\$0	-60.00%	\$0	\$0	\$0	\$0	\$0	-73.82%		\$0		\$0
FY12 Water Construction	\$4,188,000	\$0	\$0	\$0	\$0	\$168,000	\$0	\$0	\$0	\$0	\$0	\$4,020,000	\$0	\$0	\$0	\$0
FY13 Water Construction	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0
\$ Difference	-\$2,488,000	\$0	\$0	\$0	\$0	-\$168,000	\$0	\$0	\$0	\$0	\$0	-\$2,320,000	\$0	\$0	\$0	\$0
% Difference	-59.41%					-100.00%						-57.71%				
FY12 NSP Grant Fund 080	\$820,000	\$10,250	\$5,329	\$3,096	\$6,200	\$389,575	\$400,000	\$5,500	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0
FY13 NSP Grant Fund 080	\$128,425	\$10,250	\$5,329	\$3,096	\$4,200	\$100,050	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$691,575	\$0	\$0	\$0	-\$2,000	-\$289,525	-\$400,000	\$0	\$0	-\$50	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-84.34%	0.00%	0.00%	0.00%	-32.26%	-74.32%	-100.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY12 Energy Blk Grant Fund 082	\$95,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,101	\$0	\$0	\$0	\$0
FY13 Energy Blk Grant Fund 082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$95,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$95,101	\$0	\$0	\$0	\$0
% Difference	-100.00%	#DIV/0!	N/A	#DIV/0!	#DIV/0!	#DIV/0!	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY12 Police Retirement	\$827,816	\$0	\$0	\$803,638	\$100	\$15,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568	\$7,500
FY13 Police Retirement	\$842,969	\$0	\$0	\$819,738	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621	\$0
\$ Difference	\$15,153	\$0	\$0	\$16,100	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$947	
% Difference	1.83%			2.00%		49.97%									-60.40%	

General Fund	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Personnel (wages, all types)	\$16,461,063	\$16,868,442	\$407,379	2.47%
Benefits, Medical	\$2,252,503	\$2,648,723	\$396,220	17.59%
Benefits, Other	\$4,325,209	\$4,557,658	\$232,449	5.37%
Supplies	\$953,768	\$1,098,752	\$144,984	15.20%
Professional Services	\$1,173,511	\$1,130,668	(\$42,843)	-3.65%
Repair Services	\$374,732	\$389,466	\$14,734	3.93%
Utilities	\$278,275	\$274,725	(\$3,550)	-1.28%
Property Services	\$126,075	\$115,338	(\$10,737)	-8.52%
Purchased Services	\$392,180	\$439,791	\$47,611	12.14%
Loans	\$0	\$0	\$0	
Capital Outlay	\$472,648	\$573,840	\$101,192	21.41%
Debt Service	\$205,120	\$121,759	(\$83,361)	-40.64%
Transfers	\$936,563	\$865,892	(\$70,671)	-7.55%
Interfund Charges	\$2,115,880	\$2,200,427	\$84,547	4.00%
Other Miscellaneous	\$3,700	\$4,200	\$500	13.51%
Total	\$30,071,227	\$31,289,681	\$1,218,454	4.05%
General Fund	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Property Tax	\$17,746,687	\$18,671,597	\$924,910	5.21%
Property Tax Interest & Other	\$144,016	\$183,730	\$39,714	27.58%
Other Tax	\$0	\$0	\$0	
License & Permits	\$707,485	\$574,059	(\$133,426)	-18.86%
Rentals & Leases	\$73,673	\$29,946	(\$43,727)	-59.35%
Charges for Service	\$207,493	\$214,147	\$6,654	3.21%
Inter-Government	\$4,238,490	\$4,702,126	\$463,636	10.94%
Fines & Forefit	\$336,900	\$380,206	\$43,306	12.85%
Interfund Revenues	\$4,818,714	\$4,447,212	(\$371,502)	-7.71%
Miscellaneous	\$201,802	\$191,984	(\$9,818)	-4.87%
Other Financing Sources	\$1,595,967	\$1,894,674	\$298,707	18.72%
Total	\$30,071,227	\$31,289,681	\$1,218,454	4.05%
Use of Cash Reserves	\$0	\$0	\$0	

Use of cash reserves: The FY13 general fund budget is balanced between planned revenue and expense, hence no use of cash reserves. This was the same situation as in FY12.

Tax Funds*	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Personnel (wages, all types)	\$21,613,407	\$22,446,141	\$832,734	3.85%
Benefits, Medical	\$3,009,847	\$3,505,414	\$495,567	16.46%
Benefits, Other	\$5,568,759	\$5,930,040	\$361,281	6.49%
Supplies	\$3,162,463	\$3,582,965	\$420,502	13.30%
Professional Services	\$1,466,621	\$1,448,928	(\$17,693)	-1.21%
Repair Services	\$752,199	\$805,438	\$53,239	7.08%
Utilities	\$1,058,903	\$1,087,576	\$28,673	2.71%
Property Services	\$222,270	\$214,383	(\$7,887)	-3.55%
Purchased Services	\$1,313,539	\$1,697,449	\$383,910	29.23%
Loans	\$0	\$0	\$0	
Capital Outlay	\$2,835,848	\$4,868,040	\$2,032,192	71.66%
Debt Service	\$343,583	\$333,452	(\$10,131)	-2.95%
Transfers	\$1,439,906	\$1,042,106	(\$397,800)	-27.63%
Interfund Charges	\$3,962,344	\$4,039,854	\$77,510	1.96%
Other Miscellaneous	\$6,000	\$6,500	\$500	8.33%
Total	\$46,755,689	\$51,008,286	\$4,252,597	9.10%
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
Tax Funds*	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Property Tax	\$22,773,623	\$24,041,843	\$1,268,220	5.57%
Property Tax Interest & Other	\$490,372	\$526,212	\$35,840	7.31%
Other Tax	\$1,170,000	\$1,093,684	-\$76,316	-6.52%
License & Permits	\$707,485	\$574,059	-\$133,426	-18.86%
Rentals & Leases	\$1,074,666	\$1,060,891	-\$13,775	-1.28%
Charges for Service	\$1,587,488	\$1,679,738	\$92,250	5.81%
Inter-Government	\$9,008,676	\$12,260,625	\$3,251,949	36.10%
Fines & Forefit	\$371,705	\$413,943	\$42,238	11.36%
Interfund Revenues	\$5,871,150	\$5,499,648	-\$371,502	-6.33%
Miscellaneous	\$570,731	\$573,129	\$2,398	0.42%
Other Financing Sources	\$3,050,690	\$3,120,514	\$69,824	2.29%
Total	\$46,676,586	\$50,844,286	\$4,167,700	8.93%
*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs				
Use of Cash Reserves	\$79,103	\$164,000	\$84,897	107.32%

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 FY13, the tax fund “family” is up \$4,252,597 (+9.03%) vs. FY12. This is due primarily to grant supported capital outlay in the Transit fund. smaller capital outlay, primarily in Transit

Use of cash reserves. For FY13 the tax fund family will have an un-balanced financial plan (revenue less than expense), using \$164,000 of cash reserves. The spending of cash is \$135,000 in the Street Fund and \$29,000 in the Recreation Fund. Management judges that both funds have sufficient cash levels to support the spending of cash while leaving an adequate 60 day operating reserve. This is somewhat similar to FY12 when \$79,103 of cash spend was authorized (for Library Fund carpeting and Recreation software capital purchase).

City-Wide	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Personnel (wages, all types)	\$29,554,063	\$30,856,060	\$1,301,997	4.41%
Benefits, Medical	\$4,240,009	\$4,961,429	\$721,420	17.01%
Benefits, Other	\$8,616,123	\$9,201,314	\$585,191	6.79%
Supplies	\$7,806,718	\$8,304,166	\$497,448	6.37%
Professional Services	\$4,794,506	\$4,636,490	-\$158,016	-3.30%
Repair Services	\$2,342,373	\$1,962,389	-\$379,984	-16.22%
Utilities	\$3,579,616	\$3,451,889	-\$127,727	-3.57%
Property Services	\$458,284	\$455,278	-\$3,006	-0.66%
Purchased Services	\$2,504,372	\$2,919,789	\$415,417	16.59%
Loans	\$501,955	\$442,630	-\$59,325	-11.82%
Capital Outlay	\$19,488,264	\$15,990,530	-\$3,497,734	-17.95%
Debt Service	\$3,203,398	\$3,194,607	-\$8,791	-0.27%
Transfers	\$5,981,163	\$5,842,729	-\$138,434	-2.31%
Interfund Charges	\$10,197,354	\$9,903,755	-\$293,599	-2.88%
Other Miscellaneous	\$484,361	\$458,930	-\$25,431	-5.25%
Total	\$103,752,559	\$102,581,985	-\$1,170,574	-1.13%
City Wide	Budgeted FY12	Budgeted FY13	\$ Difference	% Difference
Property Tax	\$22,878,818	\$24,147,038	\$1,268,220	5.54%
Property Tax Interest & Other	\$490,372	\$526,212	\$35,840	7.31%
Other Tax	\$1,170,000	\$1,093,684	-\$76,316	-6.52%
License & Permits	\$707,485	\$574,059	-\$133,426	-18.86%
Rentals & Leases	\$1,436,616	\$1,460,055	\$23,439	1.63%
Charges for Service	\$26,618,137	\$28,839,203	\$2,221,066	8.34%
Inter-Government	\$20,623,975	\$18,147,697	-\$2,476,278	-12.01%
Fines & Forfeit	\$391,705	\$433,943	\$42,238	10.78%
Interfund Revenues	\$10,197,354	\$9,903,755	-\$293,599	-2.88%
Miscellaneous	\$4,804,081	\$6,949,171	\$2,145,090	44.65%
Other Financing Sources	\$7,048,053	\$6,747,619	-\$300,434	-4.26%
Total	\$96,366,596	\$98,822,436	\$2,455,840	2.55%

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 three reasons: 1) there is a modest spending of cash reserves in Street Fund and Recreation as discussed on the previous page; 2) the Water fund is drawing down Fund 073 (Water Construction Fund) which holds the loan proceeds from the 2008 water bond; 3) several funds are shifting cash from one fund to another during FY13, with one of the larger shifts being reserves no longer needed from the Medical Insurance Fund back to the General Fund as the medical insurance operation ceases to be a self-funded contract and becomes fully insured; 4) Fund 951 (police retirement) is programmed to gradually draw down as retiree expenses are completed (it is a closed end pension fund with no new entrants). Additionally, several other revolving loan funds are programmed for contingent use of cash reserves in case loan demand exceeds program income during the year. See notes in the FY2013 Budget Summary on page 7 for notes on each fund.

Budget Difference by Program Area				
	FY12	FY13	\$ Difference	% Difference
Public Safety				
Police Department 001-1000	\$12,044,549	\$12,725,701	\$681,152	5.66%
Fire Department 001-1100	\$7,391,718	\$7,642,498	\$250,780	3.39%
Ambulance 035	\$2,271,222	\$2,901,420	\$630,198	27.75%
Animal Control 001-1200	\$875,330	\$937,379	\$62,049	7.09%
Building Inspection 001-0500	\$689,634	\$639,526	-\$50,108	-7.27%
Subtotal	\$23,272,453	\$24,846,524	\$1,574,071	6.76%
Environmental Health				
Stormwater Env Science 017	\$384,779	\$404,518	\$19,739	5.13%
Sanitation 030	\$7,582,087	\$7,106,091	-\$475,996	-6.28%
Water 031	\$10,250,339	\$10,753,697	\$503,358	4.91%
Water Pollution Control 032	\$9,159,597	\$9,210,895	\$51,298	0.56%
Utility Billing 052	\$1,196,067	\$1,226,012	\$29,945	2.50%
Subtotal	\$28,572,869	\$28,701,213	\$128,344	0.45%
Transportation				
Street & Traffic 003	\$5,439,732	\$5,677,437	\$237,705	4.37%
Regional Transit 009	\$4,674,651	\$7,140,961	\$2,466,310	52.76%
Airport 006	\$1,355,166	\$1,580,710	\$225,544	16.64%
Airport Construction 072	\$7,631,000	\$2,067,000	-\$5,564,000	-72.91%
Subtotal	\$19,100,549	\$16,466,108	-\$2,634,441	-13.79%
Cultural Recreational & Educational				
Parks 001-1301	\$2,013,064	\$2,056,189	\$43,125	2.14%
Parks Admin 001-1302	\$212,582	\$188,501	-\$24,081	-11.33%
Zoo 001-1303	\$584,685	\$668,232	\$83,547	14.29%
Recreation 004	\$1,824,857	\$1,858,081	\$33,224	1.82%
Cemetery 005	\$475,416	\$487,847	\$12,431	2.61%
Library 007	\$1,512,261	\$1,604,789	\$92,528	6.12%
Video Services 012	\$373,410	\$342,002	-\$31,408	-8.41%
Zoo Animal & Education 957	\$305,241	\$144,825	-\$160,416	-52.55%
Subtotal	\$7,301,516	\$7,350,466	\$48,950	0.67%
Effective Administration				
Mayor / Council 001-0100	\$611,969	\$624,070	\$12,101	1.98%
Finance 001-0200	\$690,744	\$787,068	\$96,324	13.94%
City Hall Maintenance 001-0300	\$407,106	\$358,748	-\$48,358	-11.88%
Elections 001-0402	\$0	\$0	\$0	N/A
Human Resources 001-0700	\$481,689	\$504,092	\$22,403	4.65%
Legal 001-0900	\$697,248	\$773,648	\$76,400	10.96%
Liability & Risk Management 002	\$1,028,969	\$1,026,778	-\$2,191	-0.21%
Information Technology 050	\$882,549	\$912,398	\$29,849	3.38%
Subtotal	\$4,800,274	\$4,986,802	\$186,528	3.89%
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$952,282	\$981,306	\$29,024	3.05%
Neighborhood & Community Svcs 081	\$827,050	\$854,631	\$27,581	3.33%
Energy Efficiency Block Grant 082	\$95,101	\$0	-\$95,101	-100.00%
Engineering 001-0601	\$635,450	\$620,821	-\$14,629	-2.30%
Graphic Info Systems 001-0602	\$150,495	\$153,988	\$3,493	2.32%
Subtotal	\$2,660,378	\$2,610,746	-\$49,632	-1.87%
Economic Development				
Economic Development 001-0801	\$75,000	\$75,000	\$0	0.00%
Subtotal	\$75,000	\$75,000	\$0	0.00%

Expenditure Summary By Program Area				
	FY12	FY13	\$ Difference	% Difference
Public Safety	\$23,272,453	\$24,846,524	\$1,574,071	6.76%
Cultural Recreational & Educational	7,301,516	7,350,466	\$48,950	0.67%
Transportation	\$19,100,549	\$16,466,108	-\$2,634,441	-13.79%
Environmental Health	\$28,572,869	\$28,701,213	\$128,344	0.45%
Neighborhood Quality	\$2,660,378	\$2,610,746	-\$49,632	-1.87%
Economic Development	\$75,000	\$75,000	\$0	0.00%
Effective Administration	\$4,800,274	\$4,986,802	\$186,528	3.89%
Expenditure Summary Major Tax-Supported Funds				
	FY12	FY13	\$ Difference	% Difference
General Fund	\$30,071,227	31,289,681	\$1,218,454	4.05%
Street Fund	5,439,732	\$5,677,437	\$237,705	4.37%
Recreation Fund	\$1,824,857	\$1,858,081	\$33,224	1.82%
Cemetery Fund	\$475,416	\$487,847	\$12,431	2.61%
Airport Fund	\$1,355,166	\$1,580,710	\$225,544	16.64%
Library Fund	\$1,512,261	\$1,604,789	\$92,528	6.12%