

FY2012 Budget Digest



This document provides detailed information on the FY2012 budget for the City of Pocatello. Fiscal Year 2012 (FY2012) begins on October 1, 2011 thru September 30, 2012.

The “**Service Level Reports**” available on-line by department along with video presentations provide additional information and analysis that was used to build the FY12 proposed budget.

The screenshot shows the City of Pocatello website in Internet Explorer. The main content area is titled 'FINANCE DEPARTMENT' and features an 'Annual Service Level Report' section. This section includes a video player with a 'CLICK TO WATCH VIDEO' button and a description: 'Every year city departments are required to present a performance report to the Mayor, City Council and citizen stakeholders (Service Level Report). Under the supervision of the Chief Financial Officer, the departments discuss their mission, financial inputs, workload outputs, measures of efficiency & effectiveness (including comparisons to other cities & industry norms), results and their issues and concerns for the future.' Below the video are links for 'Service level video report' and 'Service level .pdf report'. A callout box with a black border and white background points to the 'Video' link, containing the text: 'Service level reports from all city departments are available from the Finance Department webpage.' The sidebar on the left contains 'FINANCE DEPARTMENT' contact info (911 N. 7th Ave., Pocatello, ID 83201, 208-234-6214), 'DEPARTMENTAL LINKS' (FY2011 Budget Digest, Budget Development, Service Level Reports, City Cash Reports, Payroll & Vendor Claims, Comprehensive Reports, Citizen's Reports, Development Authority, Staff Contacts, Department Home), and 'POCATELLO CITY HALL' mailing and physical addresses. The top navigation bar includes 'City Web Resources', 'Proud to be Pocatello', 'The Smile Capital', 'Economic Development', and a search box. The bottom of the page shows 'CITY JOBS' and 'REPORT A CRIME' sections.

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Discussion & Analysis

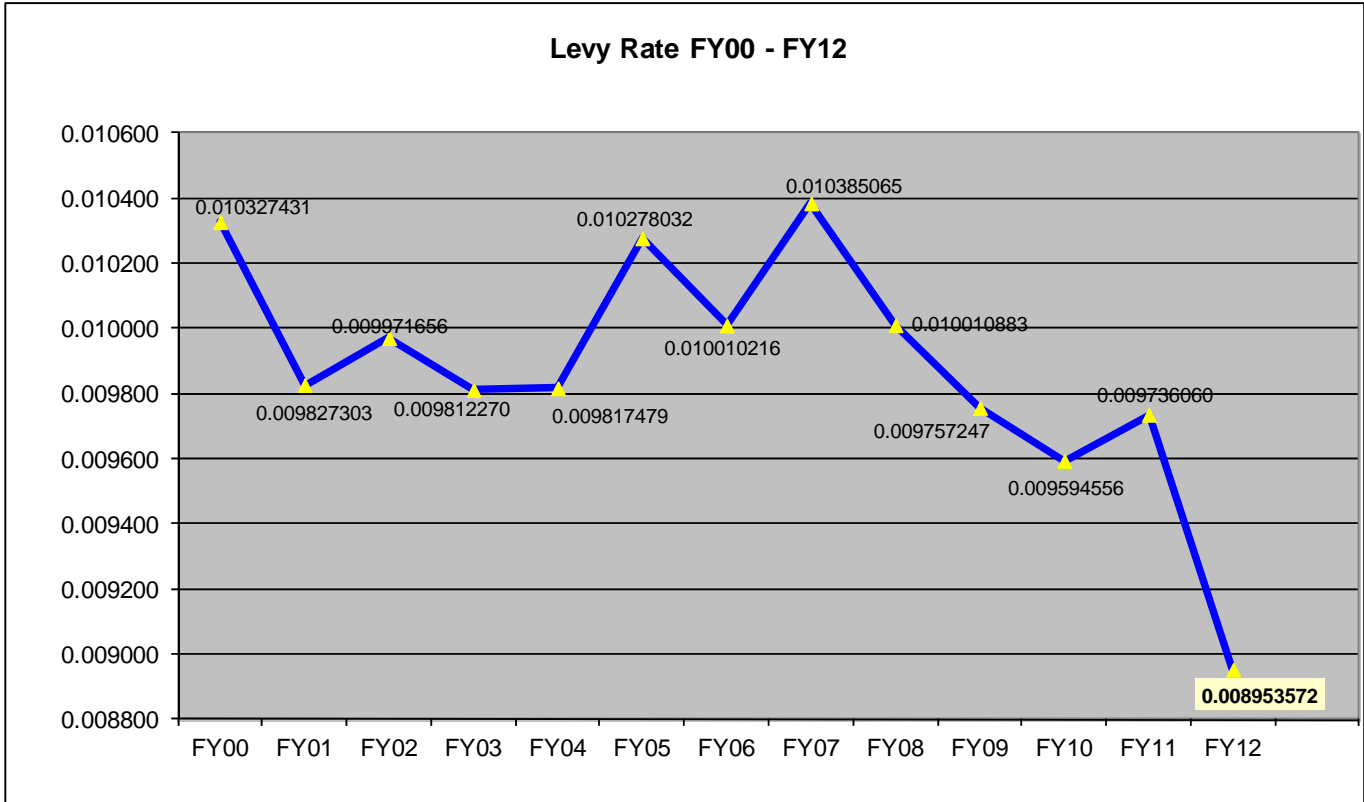
1. Property Taxes. The FY12 budget projects a significant decrease in the city levy rate. At current estimates, the levy will be approximately 0.008953572, which is 8.10% lower than FY11. If the valuation estimates hold, the city levy rate will be the lowest on record since the current “3% cap” property tax system took effect 15 years ago in FY96. One major contributor to the city’s ability to lower the levy rate is the closure of the Central Corridor tax increment financing district. The district accomplished a lot, including the Old Town revitalization project, Halliday storm sewer, Triangle project, AMI engineering building and electrical upgrades, to name a few. The district will also leave a \$3M match fund for the South Valley connector highway project. But the work is complete and the district was closed last year. In FY12, the additional value built during the life of the district (the “increment”) returns to the regular tax rolls. The increment value was \$83,113,196. In other aspects of property tax value, valuations held mostly steady during the past year, and the homeowner’s exemption authorized by the legislature declined somewhat (from \$101,153 to \$92,040), based on a housing cost index for the State of Idaho. A major portion of Portneuf Medical Center was included in the valuation, as it was opened in May, 2011. As always, every taxpayer’s situation is unique. Overall, we expect that for most people, they should pay a little less in city taxes than last year.

- Predicted lower levy vs FY11
- Predicted 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.



	FY10	FY11	FY12 (estimated)
\$100,000 Taxable Value	\$957.78	\$973.61	\$895.36
\$184,080 residence (maximum value to take full advantage of current homeowner exemption)	\$881.54	\$896.11	\$824.09
Homeowner’s Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$104,471	\$101,153	\$92,040



2. Non-property tax revenue. The FY12 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	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual	FY11 Budget	FY12 Budget
Sales Tax	\$3,894,777.30	\$3,977,283.38	\$3,772,124.58	\$3,347,640.14	\$3,289,976.86	\$3,293,513	\$3,365,306
Highway User	\$2,049,514.34	\$2,085,013.15	\$2,008,969.97	\$1,876,545.04	\$1,854,864.16	\$1,823,920	\$1,850,000
Building Permits	\$982,310.98	\$849,458.12	\$1,342,815.36	\$1,273,443.91	\$354,361.77	\$375,000	\$354,362
Nat. Gas Franchise	\$545,912.15	\$567,068.99	\$548,529.88	\$533,603.90	\$454,213.51	\$500,000	\$450,000
Liquor Tax	\$384,439.00	\$472,871.00	\$519,360.00	\$568,934.00	\$543,390.00	\$520,000	\$550,000
Gen Fund Interest	\$338,045.55	\$415,257.80	\$266,029.46	\$119,422.57	\$39,428.96	\$30,000	\$45,000
Cable Franchise	\$354,089.18	\$360,903.16	\$373,804.95	\$393,986.91	\$370,264.47	\$393,000	\$360,000
Magistrate Court	\$310,053.68	\$310,228.25	\$314,449.37	\$294,511.15	\$253,737.70	\$294,511	\$245,000
Electric Franchise	\$279,823.59	\$260,470.35	\$307,900.55	\$346,002.90	\$367,605.09	\$346,000	\$360,000
Total For FY	\$9,138,965.77	\$9,298,554.20	\$9,453,984.12	\$8,754,090.52	\$7,527,842.52	\$7,575,944	\$7,579,668

The reductions here amount to about \$2 Million less compared to what the city actually received in these accounts in FY2008. The total is less than the city received in FY2004. \$2 Million is about 7% of the city's general fund; such reductions are significant. The effects included reducing capital spending,

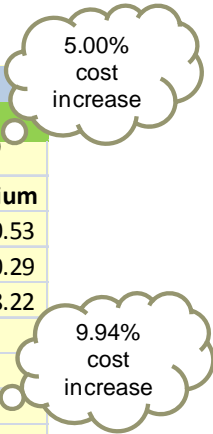
eliminating some new initiatives, limiting labor compensation and heavier reliance on property taxes (preventing a larger property tax cut).

3. Labor Costs & Compensation. Being a service industry, labor is the single largest cost in the city, accounting for 41% of total city expense, including all associated benefits. In the general fund, labor accounts for 75% of the budgeted expense (the general fund includes most of the people in the city, including police & fire). The Consumer Price Index increased 1.63% from January 2010 to January 2011. The City authorized a 1.63% cost of living increase to take effect 1 October, 2011. 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%
Total	17.60%	10.03%

Medical benefits were another difficult area in building this budget. The Blue Cross medical contract increased by 5.00% for the high deductible plan and 9.94% for the low deductible plan. The Council directed that the city's contribution to medical benefits reflect the cost of living allowance, i.e. management would put 1.63% more dollars into medical insurance, but cost increases beyond that would be passed on to employees in the form of increased premium co-pays. For the upcoming year, there are no changes to the medical insurance plan (same deductibles, same Rx co-pays, same VEBA payments – essentially the same product but it just costs more). Per the table below, employee cost shares increase from 5% in the high deductible plan to 6%, 7% or 8%, depending upon single, 2 party or family coverage. For the low deductible plan, the cost share increases from 12% to 16%, 18% or 19% depending upon coverage.

MEDICAL INSURANCE				
CURRENT FY 2011			FY 2012	
HIGH DEDUCTIBLE PLAN			HIGH DEDUCTIBLE PLAN	
	Employee Percent	Monthly Premium	Employee Percent	Monthly Premium
Employee Only	5%	\$ 16.29	6%	\$ 20.53
Employee plus 1	5%	\$ 34.21	7%	\$ 50.29
Employee plus Family	5%	\$ 40.61	8%	\$ 68.22
VEBA Contribution	\$2,000		\$2,000	
LOW DEDUCTIBLE PLAN			LOW DEDUCTIBLE PLAN	
	Employee Percent	Monthly Premium	Employee Percent	Monthly Premium
Employee Only	12%	\$ 48.26	16.00%	\$ 70.75
Employee plus 1	12%	\$ 101.36	18.00%	\$ 167.16
Employee plus Family	12%	\$ 120.31	19.00%	\$ 209.42
VEBA Contribution	\$500		\$500	



The City addressed a long-standing issue in emergency dispatch by authorizing three additional police/fire/EMS dispatchers in the FY12 budget. Additionally, a ¾ time administrative position was added to Parks & Recreation. They had shared one admin position with the Mayor/Council department, but that position was reduced to ½ time and P&R admin was authorized their own position and it was enhanced from ½ time to ¾ time.

The water department will add one Transmission and Distribution manager as part of their 5 year plan to keep up with system growth. Additionally, the Water Department and Water Pollution Control Department (sewer) will each have one engineering technician in FY12 instead of sharing one.

4. Bond retirement and capital planning. In FY11, the city paid off debt owed on the library and city hall buildings. The debt service amounted to just over \$500,000. In FY12, the city will use part of that money to establish capital savings funds for future fire apparatus and for future building capital maintenance. This will avoid lease-purchase debt interest payments and enable more cost-effective maintenance of the city's building assets. Because of pressures to add the dispatchers as discussed above, other operating requirements and a large airport runway project (additional \$140,000 city match), the amounts put into the capital funds are less than necessary. But the \$72,020 for fire apparatus and \$100,000 for building renovations mark significant progress. In future years, the city hopes to increase these amounts such that replacements are funded in advance and don't become "budget bulges" that impact taxpayers in a crisis budget year. The FY12 budget also establishes a capital equipment replacement fund for the Street department. There is no funding in FY12, 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 FY12, 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 modestly budgeted to maintain the street maintenance program. The requirement is enough to mill and overlay 3.5 miles of streets with new asphalt, chip seal 14.1 miles and fog seal 8.0 miles. The resulting "treatment" of 25.6 miles of street in addition to cracksealing, cement repairs and so on will address about 9.85% of the city's 265 miles of streets (estimated 795 lane-miles). This is on pace to get over the city about once every 10 years on average (some heavy traffic areas will see twice that; other low traffic areas can go longer without renewal). Budget realities caused some reductions in the paving program to shift dollars to storm sewer repairs. In the end, both are essential. If we have a collapsed storm sewer, then we lose the drainage and we lose the pavement shortly anyway.

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 FY10, we received only \$1,854,175, down \$493,175 (21.0%). Inflation has eroded the purchasing power by another 20% 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 10% increase. In the end the city needs 30% more to stay even and gets 21% less, opening up a 51% 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 inability to fund routine maintenance at much better than 85%. The state has not changed the highway user fee from the current 25 cents per gallon since 1996.

6. Emergency Services. The FY11 budget sustains existing operations and addresses a long-standing need to increase the size of the shift in emergency dispatch. This was a big issue in the FY11 budget but it was deferred because of both dollar shortfalls and to further investigate the need. In FY12, the Council authorizes three additional dispatcher positions. This will enable most shifts to be manned with three dispatchers instead of two, making the communications and control more robust in multiple call situations.

7. Enterprise Funds (Utilities). Utility rates will increase modestly. The increase averages about 4.2%, depending upon the service involved. The increases are much 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.

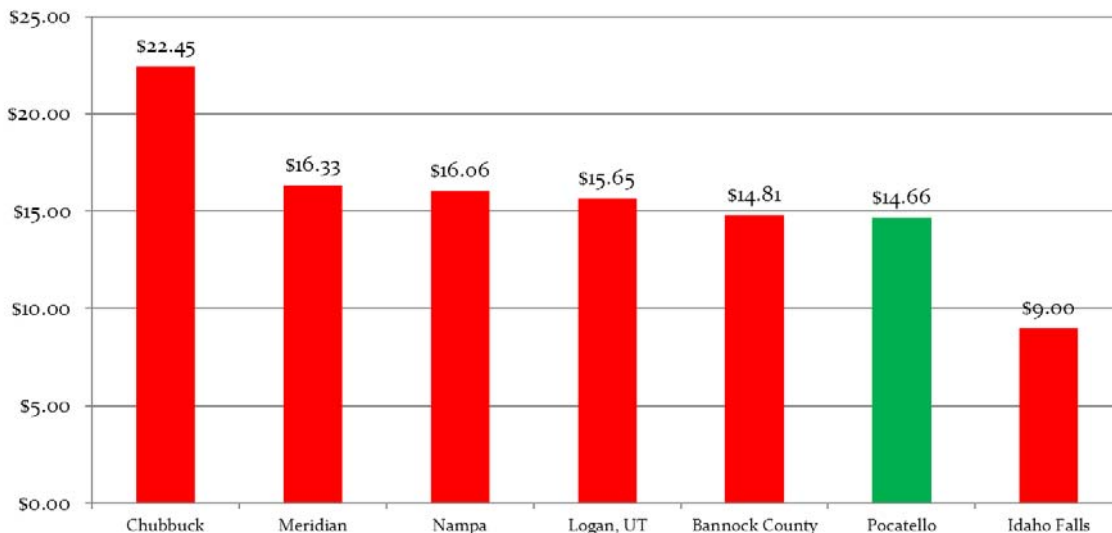
A typical residential customer uses 9,000 gallons of water per month (less in winter, more in summer, 9,000 gallons is the median) with a 3/4” connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY12 utility changes are illustrated below:

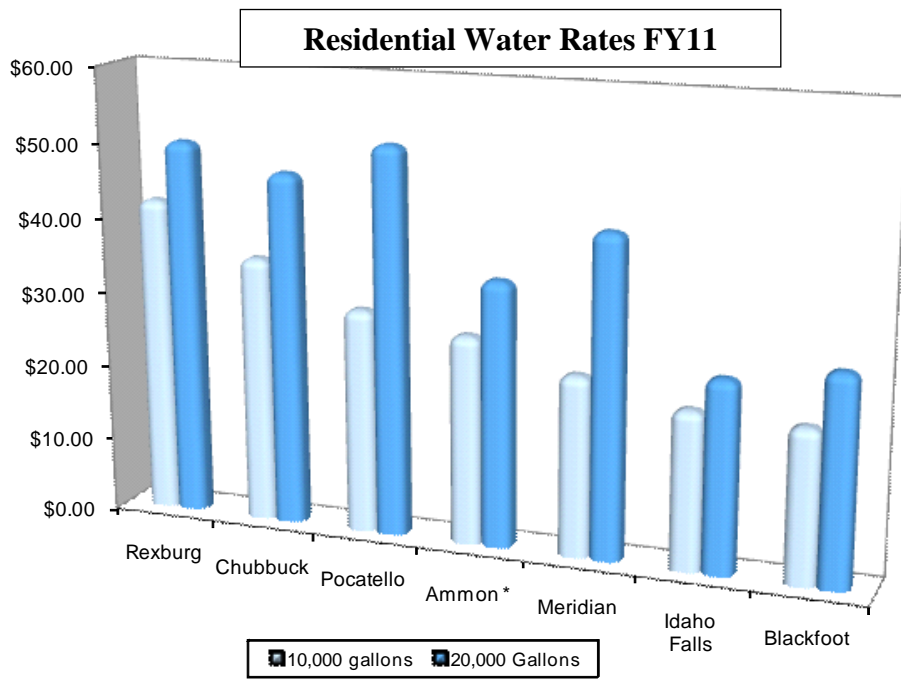
City of Pocatello, ID Utility rate comparison				
	FY11 (current)	FY12 (proposed)	\$ difference	% difference
Sanitation 96 gallon service	\$14.66	\$15.10	\$0.44	3.00%
Water 3/4" fixed line charge	\$7.45	\$7.79	\$0.34	4.56%
Water 9,000 gallons	\$19.53	\$20.43	\$0.90	4.61%
Sewer, residential service	\$21.50	\$22.47	\$0.97	4.51%
Monthly Total	\$63.14	\$65.79	\$2.65	4.20%

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 FY11

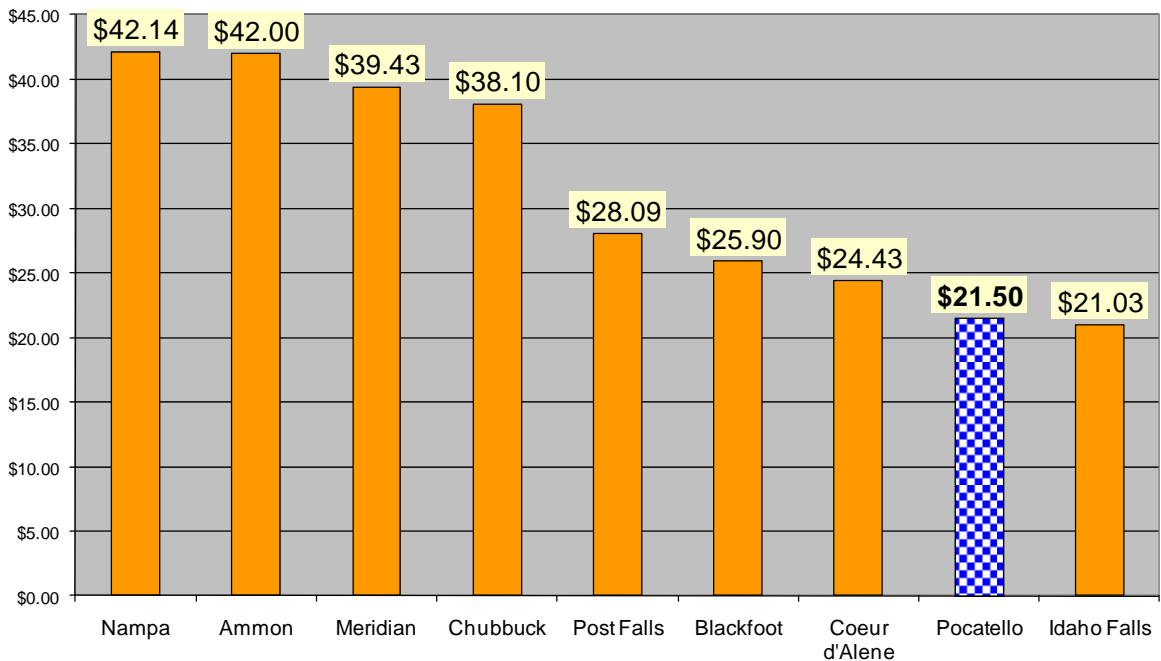




	Rexburg	Chubbuck	Pocatello	Ammon*	Meridian	Idaho Falls	Blackfoot
10,000 gallons	\$42.25	\$35.50	\$29.85	\$27.75	\$23.98	\$21.00	\$20.39
20,000 Gallons	\$50.25	\$47.00	\$51.55	\$35.25	\$42.58	\$25.40	\$27.69

Water Pollution Control (sewer):

**Area Sewer Rates FY11
Residential Monthly**



8. Animal Control Facility. There was much discussion during the FY12 budget build about doing something in FY12 about the animal control shelter facility. The shelter is in significant need of major renovation and/or replacement. Like the dispatcher issue in FY11, the Council decided to study the issue with an eye towards doing something in the next budget year. At this point, the need is recognized but there are various project options and the feeling is that the city needs to decide what to do, and then figure out how to finance it.

9. FY12 budget overall.

Strengths of the budget plan include:

- recognition of continued revenue softness and prudent revenue estimates
- lowering the tax levy by about 8.10%; the lowest levy rate since the current tax structure was implemented in 1995 (FY96).
- sustaining services with adequate operating budgets in Police, Fire, Parks and Street, albeit still tight.
- a reasonable effort in street paving, albeit somewhat short of the requirement
- addressing the dispatch issue by authorizing additional dispatch operators
- implementing capital savings structures for future fire trucks and building maintenance, and partially funding it.

Shortcomings to bear in mind include:

- more reliance on property tax due to weakness in other areas like sales tax, preventing further levy reductions
- capital replacement budgets that are improved, but still inadequate
- utility rates increasing less than the rate study, but more than inflation
- only partial funding of fire apparatus and building maintenance capital funds
- no funding of the street equipment replacement fund
- animal shelter issue remains.

Detailed FY2012 Proposed Budget Tables

The following pages are excerpts from the FY12 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 2010 to January 2011 was 1.63%. The city’s general fund for FY12 is up 3.02%. Of the \$900,920 increase,

\$95,483 (11%) of it is due to an accounting change to move some weed control operations into the Parks department. The overall budget including all funds is up 6.31% vs. the original adopted FY11 budget. The two major factors are the addition in FY12 of a major runway renovation project (\$6,842,000) and further construction of the water operations facility (\$2,050,000).

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 \$22,878,818 in property taxes will be spent, how that compares to last year, how taxes compare FY00-FY11 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 water and sewer utilities.

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 FY11 to FY12.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY11 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY11 to FY12.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY11 to FY12.** 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.

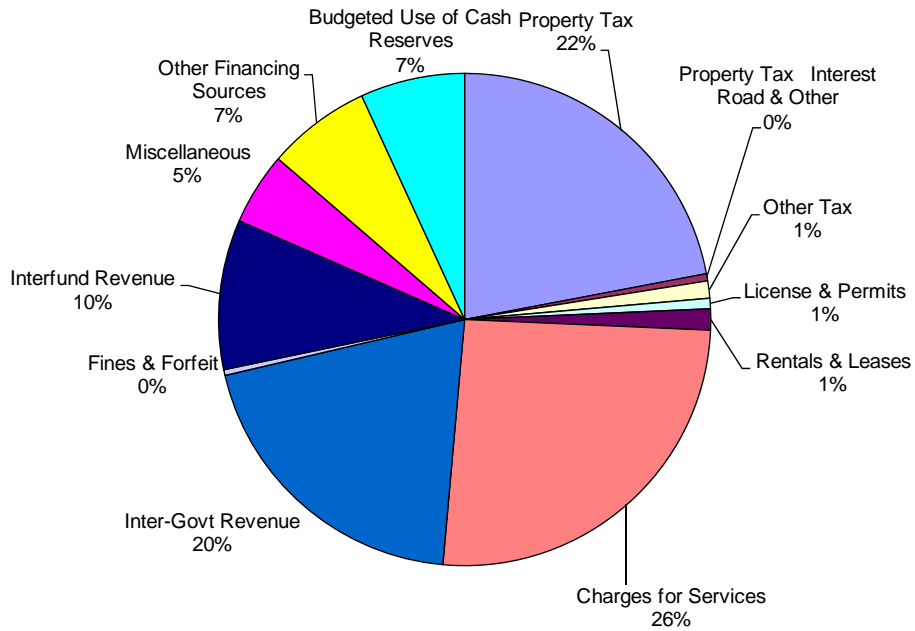
10) **Budget Comparisons by Program Area.** This table groups operating funds in 7 “program areas” and makes comparisons. This analysis excludes construction, grant and bond activities, but offers a useful view of ongoing program areas. It includes every activity analyzed in the prior year’s service 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 (FY2010) as part of the input to the FY2012 budget (with the FY2011 budget being currently executed).

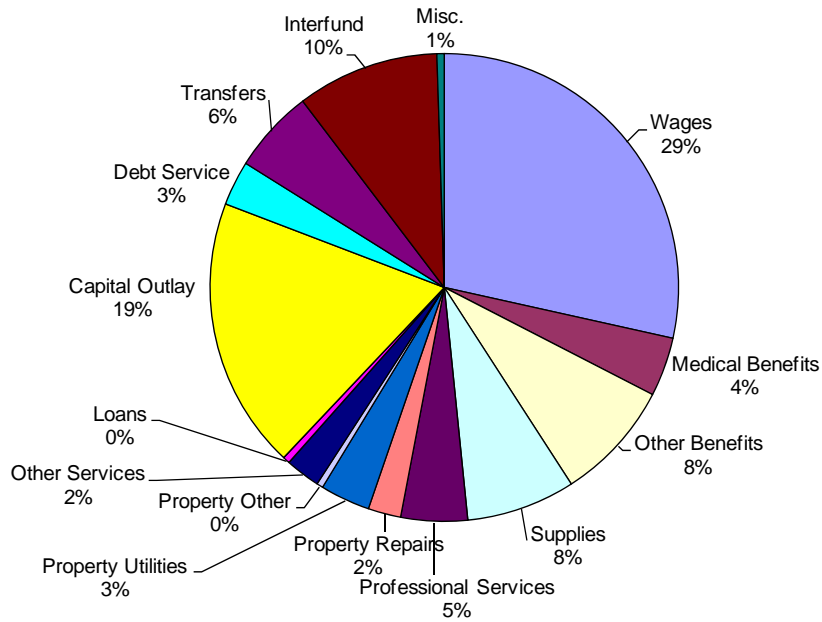
FY 2012 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
September 16, 2011			(Under)	Notes
General Fund - 001	\$30,071,227	\$30,071,227	\$0	
Liability Insurance Fund - 002	\$1,028,969	\$1,028,969	\$0	
Street Fund - 003	\$5,439,732	\$5,439,732	\$0	
Recreation Fund - 004	\$1,775,754	\$1,824,857	(\$49,103)	Using cash for recreation software purchase
Cemetery Fund - 005	\$475,416	\$475,416	\$0	
Airport Fund - 006	\$1,355,166	\$1,355,166	\$0	
Library Fund - 007	\$1,482,261	\$1,512,261	(\$30,000)	Using cash for carpet renovation
Public Transit Fund - 009	\$4,674,651	\$4,674,651	\$0	
Video Services Fund - 012	\$373,410	\$373,410	\$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	\$100,000	\$0	
Stormwater Env Science Fund - 017	\$384,779	\$384,779	\$0	
Sanitation Fund - 030	\$6,571,083	\$7,582,087	(\$1,011,004)	Potential use of reserves for contingency
Water Fund - 031	\$9,576,735	\$10,250,339	(\$673,604)	Potential use of reserves for contingency
Water Pollution Control Fund - 032	\$8,637,733	\$9,159,597	(\$521,864)	Potential use of reserves for contingency
Ambulance District Fund - 035	\$2,271,222	\$2,271,222	\$0	Approved by Bannock County
Information Systems Fund - 050	\$874,620	\$882,549	(\$7,929)	
Utility Billing Fund - 052	\$1,196,067	\$1,196,067	\$0	
Medical Insurance Fund - 053	\$562,638	\$562,638	\$0	
Public Works Fund - 054	\$221,237	\$221,237	\$0	
Fuel Internal Service Fund - 055	\$1,826,559	\$1,826,559	\$0	
Worker's Insurance Fund - 056	\$598,958	\$998,958	(\$400,000)	Authorizing use of reserves for contingency
Govt Debt Service Fund - 059	\$236,298	\$236,298	\$0	
WPC Debt Svc Fund - 060	\$1,896,483	\$1,896,483	\$0	
Water Debt Service Fund - 061	\$728,279	\$728,279	\$0	
Federal Aid Projects Fund - 070	\$1,985,976	\$2,142,891	(\$156,915)	Reauthorizing \$11K & recalling \$145,915
Street Special Projects Fund - 071	\$555,000	\$615,000	(\$60,000)	recalling \$60K cash for street capital projects
Airport Construction Fund - 072	\$7,631,000	\$7,631,000	\$0	Airport runway major project
Water Construction Fund - 073	\$0	\$4,188,000	(\$4,188,000)	Using bond proceeds as voters approved
WPC Construction Fund - 074	\$0	\$0	\$0	Dormant fund for FY11
Fire Apparatus Capital Fund - 075	\$72,020	\$0	\$72,020	Saving cash for future fire apparatus
Building Renovation Fund - 076	\$100,000	\$35,000	\$65,000	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	\$15,000	\$0	\$15,000	Saving cash for future capital Gen Fd & Others
Foreclosure Stabilization Fund - 080	\$820,000	\$820,000	\$0	
CDBG Entitlement Grant Fund - 081	\$928,836	\$827,050	\$101,786	
Energy Block Grant Fund - 082	\$95,101	\$95,101	\$0	
Police Grants Fund - 088	\$76,274	\$76,274	\$0	
Police Retirement Trust Fund - 951	\$435,000	\$827,816	(\$392,816)	Drawdown of cash per life of trust fund
Retirement Payout Fund - 952	\$175,143	\$140,384	\$34,759	Building fund balance to payoff future liabilities
Airport Bond Trust Fund - 953	\$54	\$0	\$54	Accumulating interest
EIDC Revolving Loan Fund - 954	\$485,150	\$156,474	\$328,676	Program revenue to exceed new loans in FY11
CDR Loan Trust Fund - 955	\$216,468	\$319,075	(\$102,607)	Authorizing cash for new loans as needed
Zoo Animal Trust Fund - 957	\$305,241	\$305,241	\$0	
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$300	\$25,967	(\$25,667)	Authorizing cash for new loans as needed
Standrod Trust Fund - 960	\$6,544	\$206,903	(\$200,359)	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	\$4,147	\$80,104	(\$75,957)	Authorizing cash for new loans as needed
Parks & Rec Development Trust - 963	\$0	\$3,000	(\$3,000)	Using cash for capital
Property Abatement Fund - 964	\$0	\$73,855	(\$73,855)	Authorizing cash for demolition if needed
Total Revenues & Expenditures	\$96,366,596	\$103,752,559	(\$7,385,963)	
Less Transfers	\$16,178,517	\$16,178,517		
Totals less transfers	\$80,188,079	\$87,574,042		

Comparisons:	FY04	FY05	FY06	FY07	FY09	FY10	FY11	FY12
Expense Less Transfers	\$61,391,730	\$63,097,017	\$64,454,543	\$67,995,457	\$78,502,742	\$89,354,145	\$82,376,638	\$87,574,042
% Change vs Previous FY	-0.92%	2.78%	2.15%	5.49%	4.52%	13.82%	-7.81%	6.31%

City-Wide Revenues By Source



City-Wide Expense By Function



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012

September 16, 2011	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	\$30,071,227	\$17,746,687	\$144,016	\$0	\$707,485	\$73,673	\$207,493	\$4,238,490	\$336,900	\$4,818,714	\$201,802	\$1,595,967	\$0
Liability Insurance Fund 002	\$1,028,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$2,533	\$0	\$0
Street Fund 003	\$5,439,732	\$1,955,849	\$344,867	\$810,000	\$0	\$0	\$0	\$1,916,128	\$0	\$0	\$31,807	\$381,081	\$0
Recreation Fund 004	\$1,775,754	\$576,370	\$400	\$0	\$0	\$549,471	\$449,913	\$0	\$0	\$0	\$199,600	\$0	\$49,103
Cemetery Fund 005	\$475,416	\$234,528	\$100	\$0	\$0	\$0	\$240,438	\$0	\$0	\$0	\$350	\$0	\$0
Airport Fund 006	\$1,355,166	\$818,448	\$300	\$0	\$0	\$451,522	\$79,083	\$0	\$0	\$0	\$5,813	\$0	\$0
Library Fund 007	\$1,482,261	\$1,441,741	\$689	\$0	\$0	\$0	\$0	\$0	\$34,805	\$0	\$5,026	\$0	\$30,000
Pocatello Regional Transit 009	\$4,674,651	\$0	\$0	\$0	\$0	\$0	\$598,351	\$2,854,058	\$0	\$26,000	\$122,600	\$1,073,642	\$0
Video Services Fund 012	\$373,410	\$0	\$0	\$360,000	\$0	\$0	\$12,210	\$0	\$0	\$0	\$1,200	\$0	\$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	\$0
Stormwater Env Sciences Fund 017	\$384,779	\$0	\$0	\$0	\$0	\$0	\$0	\$59,000	\$0	\$325,779	\$0	\$0	\$0
Sanitation Fund 030	\$6,571,083	\$0	\$0	\$0	\$0	\$259,550	\$6,189,200	\$0	\$0	\$0	\$122,333	\$0	\$1,011,004
Water Fund 031	\$9,576,735	\$0	\$0	\$0	\$0	\$2,400	\$9,500,361	\$0	\$0	\$35,000	\$36,000	\$2,974	\$673,604
Water Pollution Control Fund 032	\$8,637,733	\$0	\$0	\$0	\$0	\$100,000	\$8,395,632	\$0	\$0	\$0	\$136,171	\$5,930	\$521,864
Ambulance Fund 035	\$2,271,222	\$0	\$0	\$0	\$0	\$0	\$0	\$2,267,088	\$0	\$0	\$0	\$4,134	\$0
Information Systems Fund 050	\$874,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$874,260	\$360	\$0	\$7,929
Utility Billing Fund 052	\$1,196,067	\$0	\$0	\$0	\$0	\$0	\$235,298	\$0	\$0	\$960,539	\$230	\$0	\$0
Medical Insurance Fund 053	\$562,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,830	\$479,808	\$0	\$0
Public Works Admin. Fund 054	\$221,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,237	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$1,826,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,826,559	\$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	\$236,298	\$105,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,103	\$0
Enterprise Debt Service Fund 060	\$1,896,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,896,483	\$0
Water Debt Service Fund 061	\$728,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,279	\$0
Federal Aid Construction Fund 070	\$1,985,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,900,000	\$85,976	\$156,915
Street Construction Fund 071	\$555,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$55,000	\$60,000
Airport Construction Fund 072	\$7,631,000	\$0	\$0	\$0	\$0	\$0	\$77,000	\$7,414,000	\$0	\$0	\$0	\$140,000	\$0
Water Costruction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,188,000
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Capital Fund 075	\$72,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,020	\$0
Building Renovation Fund 076	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Street Equipment Capital Fund 077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	(\$15,000)
Foreclosure Stabilization Fund 080	\$820,000	\$0	\$0	\$0	\$0	\$0	\$0	\$820,000	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$928,836	\$0	\$0	\$0	\$0	\$0	\$0	\$903,836	\$0	\$0	\$0	\$25,000	(\$101,786)
Energy Block Grant 082	\$95,101	\$0	\$0	\$0	\$0	\$0	\$0	\$95,101	\$0	\$0	\$0	\$0	(\$18,827)
Police Grants Fund 088	\$76,274	\$0	\$0	\$0	\$0	\$0	\$0	\$56,274	\$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	\$392,816
Retirement Payout Trust Fund 952	\$175,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,143	(\$34,759)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$485,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$450,000	(\$328,676)
CDR Loan Trust Fund 955	\$216,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,138	\$2,330	\$102,607
Zoo Animal/Education Trust Fund 957	\$305,241	\$0	\$0	\$0	\$0	\$0	\$34,200	\$0	\$0	\$0	\$271,041	\$0	\$0
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$25,667
Standrod Trust Fund 960	\$6,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,544	\$200,359
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	\$4,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,147	\$75,957
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	\$73,855
GRAND TOTALS	\$96,366,596	\$22,878,818	\$490,372	\$1,170,000	\$707,485	\$1,436,616	\$26,618,137	\$20,623,975	\$391,705	\$10,197,354	\$4,804,081	\$7,048,053	\$7,104,156

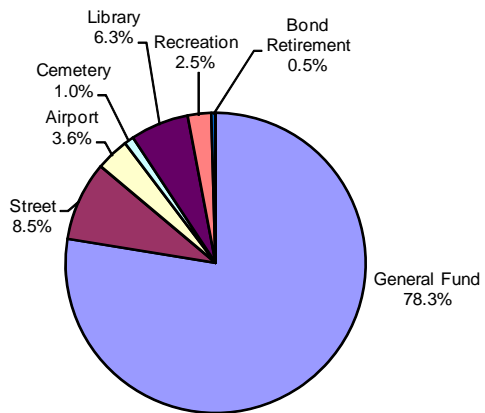
FY12 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Police Retirement	
FY11	\$21,931,741	\$17,017,853	\$1,926,643	\$635,025	\$174,004	\$1,533,069	\$539,952	\$105,195	\$0	Estimated Valuation % Change: 13.44%
FY12	\$22,878,818	\$17,746,687	\$1,955,849	\$818,448	\$234,528	\$1,441,741	\$576,370	\$105,195	\$0	
\$ change	\$947,077	\$728,834	\$29,206	\$183,423	\$60,524	-\$91,328	\$36,418	\$0	\$0	
% change	4.32%	4.28%	1.52%	28.88%	34.78%	-5.96%	6.74%	0.00%	N/A	

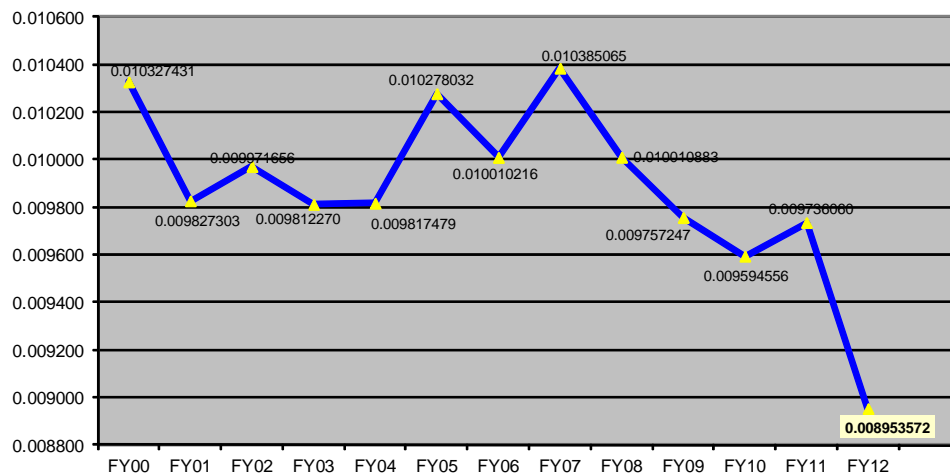
Bannock County 1 August estimate: \$2,552,241,992
 Power County (per Sept value worksheet): \$3,030,804
 (estimated)

Property Tax History

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Valuation	\$1,285,780,223	\$1,364,289,428	\$1,417,384,705	\$1,474,377,921	\$1,526,079,257	1,567,189,776	1,661,459,308	1,695,155,478	\$1,909,894,806	\$2,088,224,683	\$2,211,953,079	\$2,252,630,095	\$2,555,272,796
\$ Levied	\$13,278,806	\$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
Lewy Rate	0.010327431	0.009827303	0.009971656	0.009812270	0.009817479	0.010278032	0.010010216	0.010385065	0.010010883	0.009757247	0.009594556	0.009736060	0.008953572
Rate Change	-0.15%	-4.84%	1.47%	-1.60%	0.05%	4.69%	-2.61%	3.74%	-3.60%	-2.53%	-1.67%	1.54%	-8.04%



Levy Rate FY00 - FY12

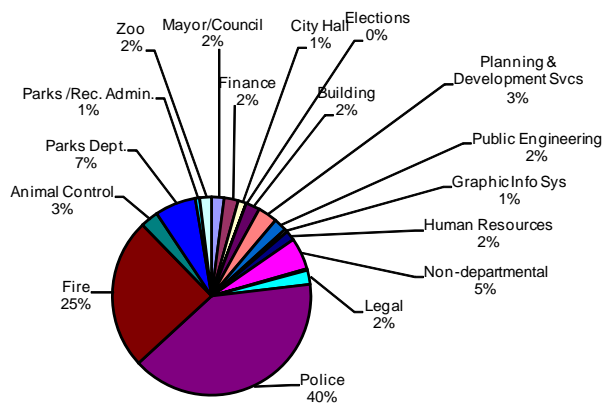


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012**

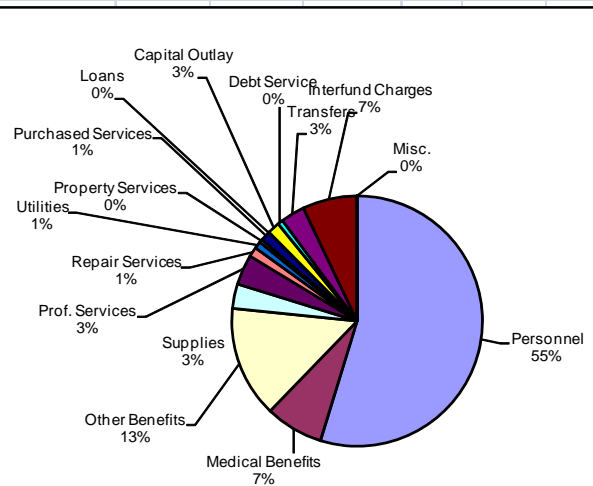
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$30,071,227	\$16,461,063	\$2,252,503	\$4,325,209	\$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	\$0
Liability Insurance Fund 002	\$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	\$0
Street Fund 003	\$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	\$0
Recreation Fund 004	\$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	-\$49,103
Cemetery Fund 005	\$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	\$0
Airport Fund 006	\$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	\$0
Library Fund 007	\$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	-\$30,000
Pocatello Regional Transit 009	\$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	\$0
Video Services Fund 012	\$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	\$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	\$100,000	\$0	\$0	\$0	\$0	\$0	\$99,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776	\$0	\$0
Stormwater Env Science Fund 017	\$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	\$0
Sanitation Fund 030	\$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	-\$1,011,004
Water Fund 031	\$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	-\$673,604
Water Pollution Control Fund 032	\$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	-\$521,864
Ambulance Fund 035	\$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	\$0
Information Systems Fund 050	\$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	-\$7,929
Utility Billing Fund 052	\$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	\$0
Medical Insurance Fund 053	\$562,638	\$0	\$0	\$0	\$19,000	\$23,490	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$3,181	\$507,967	\$0
Public Works Admin. Fund 054	\$221,237	\$99,889	\$9,414	\$21,547	\$2,956	\$73,466	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$490	\$10,854	\$0	\$0
Fuel Internal Service Fund 055	\$1,826,559	\$0	\$0	\$0	\$1,757,864	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$65,521	\$674	\$0	\$0
Worker's Insurance Fund 056	\$998,958	\$0	\$0	\$0	\$0	\$100,750	\$0	\$0	\$0	\$898,208	\$0	\$0	\$0	\$0	\$0	\$0	-\$762,660
Govt Debt Service Fund 059	\$236,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236,169	\$0	\$129	\$0	\$0
Enterprise Debt Service Fund 060	\$1,896,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895,740	\$0	\$743	\$0	\$0
Water Debt Service Fund 061	\$728,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,856	\$0	\$423	\$0	\$0
Federal Aid Construction Fund 070	\$2,142,891	\$0	\$0	\$0	\$0	\$96,000	\$0	\$0	\$0	\$0	\$0	\$1,900,000	\$0	\$145,915	\$976	\$0	-\$156,915
Street Special Projects 071	\$615,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$555,000	\$0	\$60,000	\$0	\$0	-\$60,000
Airport Construction Fund 072	\$7,631,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$7,131,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$4,188,000	\$0	\$0	\$0	\$0	\$168,000	\$0	\$0	\$0	\$0	\$0	\$4,020,000	\$0	\$0	\$0	\$0	-\$4,188,000
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	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
Street Equipment Capital Fund 077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Foreclosure Stabilization 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	\$0
Entitlement Grant Fund 081	\$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	\$101,786
EnergyBlock Grant Fund 082	\$95,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,101	\$0	\$0	\$0	\$0	\$0
Police Grants Fund 088	\$76,274	\$25,456	\$10,020	\$6,266	\$32,227	\$0	\$0	\$0	\$0	\$2,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$827,816	\$0	\$0	\$803,638	\$100	\$15,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568	\$7,500	-\$392,816
Retirement Payout Trust Fund 952	\$140,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,384	\$0	\$0	\$34,759
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	\$156,474	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$474	\$0	\$328,676
CDR Loan Trust Fund 955	\$319,075	\$0	\$0	\$0	\$5,500	\$31,520	\$50,000	\$0	\$500	\$11,000	\$184,332	\$35,000	\$0	\$0	\$1,223	\$0	-\$102,607
Zoo Animal/Education Trust 957	\$305,241	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0	\$4,500	\$0	\$280,000	\$0	\$0	\$6,741	\$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	\$25,967	\$0	\$0	\$0	\$0	\$16,000	\$0	\$0	\$0	\$0	\$8,480	\$0	\$0	\$0	\$1,487	\$0	-\$25,667
Standrod Trust Fund 960	\$206,903	\$0	\$0	\$0	\$0	\$196,903	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	-\$200,359
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	\$80,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,372	\$0	\$0	\$0	\$732	\$0	-\$75,957
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	\$73,855	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$3,065	\$0	-\$73,855
GRAND TOTALS	\$103,752,559	\$29,554,063	\$4,240,009	\$8,616,123	\$7,806,718	\$4,766,996	\$2,342,373	\$3,579,616	\$458,284	\$2,491,226	\$501,955	\$19,488,264	\$3,203,398	\$5,981,163	\$10,197,354	\$525,017	-\$7,885,643

Expenses: General Fund Department Detail FY2012

	Total	Personnel	Benefits	Benefits	Professional	Property	Property	Property	Purchased	Capital	Debt	Interfund	Other	Increase			
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Outlay	Service	Charges	Misc.	Reserves			
Mayor/Council	\$611,969	\$292,629	\$77,387	\$71,181	\$14,440	\$16,195	\$2,948	\$0	\$175	\$45,627	\$0	\$9,343	\$82,044	\$0			
Finance	\$690,744	\$397,088	\$48,138	\$88,471	\$7,530	\$95,610	\$0	\$0	\$5,098	\$10,446	\$0	\$1,900	\$36,463	\$0			
City Hall	\$407,106	\$139,707	\$10,713	\$33,234	\$32,770	\$2,834	\$24,412	\$88,171	\$12,000	\$1,100	\$0	\$35,000	\$813	\$26,352			
Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Building	\$689,634	\$371,673	\$50,004	\$78,373	\$12,458	\$108,615	\$6,650	\$0	\$0	\$10,140	\$0	\$6,839	\$44,182	\$700			
Planning & Development Svcs	\$952,282	\$578,056	\$84,323	\$130,447	\$10,925	\$19,895	\$3,250	\$0	\$0	\$17,048	\$0	\$6,076	\$102,262	\$0			
Public Engineering	\$635,450	\$355,804	\$61,682	\$76,318	\$14,650	\$12,920	\$6,870	\$2,400	\$0	\$8,550	\$0	\$2,079	\$94,177	\$0			
Graphic Info Sys	\$150,495	\$62,333	\$4,457	\$12,534	\$7,650	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$306	\$16,045	\$0			
Human Resources	\$481,689	\$301,183	\$33,168	\$67,414	\$9,311	\$36,504	\$554	\$0	\$0	\$4,617	\$0	\$1,462	\$27,476	\$0			
Non-departmental	\$1,557,682	\$0	\$0	\$0	\$21,550	\$283,440	\$1,928	\$0	\$18,814	\$52,950	\$0	\$813,780	\$365,220	\$0			
Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Legal	\$697,248	\$456,776	\$53,921	\$92,453	\$3,820	\$31,518	\$1,930	\$0	\$0	\$7,320	\$0	\$2,323	\$47,187	\$0			
Police	\$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	\$54,511	\$807,183			
Fire	\$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			
Animal Control	\$875,330	\$450,962	\$88,986	\$110,634	\$67,150	\$67,070	\$13,617	\$13,952	\$96	\$7,974	\$0	\$2,234	\$49,855	\$2,800			
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	\$4,435	\$150,935			
Parks /Rec. Admin.	\$212,582	\$104,712	\$11,070	\$21,448	\$1,506	\$7,920	\$2,953	\$0	\$0	\$5,690	\$0	\$49,103	\$400	\$7,780			
Zoo	\$584,685	\$302,492	\$43,426	\$79,575	\$65,115	\$22,343	\$10,975	\$20,529	\$1,830	\$15,032	\$0	\$0	\$1,491	\$21,777			
Total General Fund	\$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	\$0



General Fund Expense By Department



General Fund Expense By Function

Expenses: General Fund Comparisons FY11 to FY12

	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																
FY11 General Fund Total	\$29,170,307	\$15,861,808	\$2,260,017	\$4,138,943	\$1,197,416	\$1,040,053	\$376,138	\$274,280	\$108,206	\$388,211	\$0	\$249,700	\$205,119	\$1,083,563	\$1,982,903	\$3,950
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
\$ Difference	\$900,920	\$599,255	-\$7,514	\$186,266	-\$243,648	\$133,458	-\$1,406	\$3,995	\$17,869	\$3,969	\$0	\$222,948	\$1	-\$147,000	\$132,977	-\$250
% Difference	3.09%	3.78%	-0.33%	4.50%	-20.35%	12.83%	-0.37%	1.46%	16.51%	1.02%	N/A	89.29%		-13.57%	6.71%	-6.33%
Comparisons By Department																
FY11 Mayor/Council Dept.	\$681,401	\$368,540	\$80,755	\$80,527	\$6,618	\$15,570	\$1,248	\$0	\$175	\$43,311	\$0	\$0	\$0	\$4,258	\$80,149	\$250
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
\$ Difference	-\$69,432	-\$75,911	-\$3,368	-\$9,346	\$7,822	\$625	\$1,700	\$0	\$0	\$2,316	\$0	\$0	\$0	\$1,895	-\$250	\$0
% Difference	-10.19%	-20.60%	-4.17%	-11.61%	118.19%	4.01%	136.22%	N/A	0.00%	5.35%	N/A	N/A	N/A		2.36%	N/A
FY11 Finance Dept.	\$664,686	\$379,918	\$48,419	\$84,166	\$5,100	\$93,822	\$5,200	\$0	\$3,598	\$7,553	\$0	\$0	\$0	\$1,759	\$35,151	\$0
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
\$ Difference	\$26,058	\$17,170	-\$281	\$4,305	\$2,430	\$1,788	-\$5,200	\$0	\$1,500	\$2,893	\$0	\$0	\$0	\$141	\$1,312	\$0
% Difference	3.92%	4.52%	-0.58%	5.11%	47.65%	1.91%		N/A	41.69%	38.30%	N/A	N/A	N/A	8.02%	3.73%	N/A
FY11 City Hall Dept.	\$620,628	\$162,691	\$21,174	\$37,896	\$38,245	\$2,339	\$24,068	\$87,091	\$12,000	\$840	\$0	\$0	\$0	\$210,613	\$23,671	\$0
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
\$ Difference	-\$213,522	-\$22,984	-\$10,461	-\$4,662	-\$5,475	\$495	\$344	\$1,080	\$0	\$260	\$0	\$35,000	\$0	-\$209,800	\$2,681	\$0
% Difference	-34.40%	-14.13%	-49.40%	-12.30%	-14.32%	21.16%	1.43%	1.24%	0.00%	30.95%	N/A	N/A	N/A	-99.61%	11.33%	N/A
FY11 Elections Dept.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY12 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	#DIV/0!	N/A	N/A	N/A	#DIV/0!	#DIV/0!	N/A	N/A	N/A	#DIV/0!	N/A		N/A	N/A	#DIV/0!	N/A
FY11 Building Dept.	\$620,657	\$367,779	\$57,782	\$79,538	\$33,133	\$22,310	\$4,400	\$0	\$0	\$10,490	\$0	\$0	\$0	\$1,516	\$43,009	\$700
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
\$ Difference	\$68,977	\$3,894	-\$7,778	-\$1,165	-\$20,675	\$86,305	\$2,250	\$0	\$0	-\$350	\$0	\$0	\$0	\$5,323	\$1,173	\$0
% Difference	11.11%	1.06%	-13.46%	-1.46%	-62.40%	386.84%	51.14%	N/A	N/A	-3.34%	N/A	N/A	N/A	351.12%	2.73%	N/A
FY11 Planning & Develop Svcs	\$896,248	\$559,371	\$67,339	\$122,427	\$12,900	\$21,820	\$2,640	\$0	\$0	\$18,378	\$0	\$0	\$0	\$5,260	\$86,113	\$0
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
\$ Difference	\$56,034	\$18,685	\$16,984	\$8,020	-\$1,975	-\$1,925	\$610	\$0	\$0	-\$1,330	\$0	\$0	\$0	\$816	\$16,149	\$0
% Difference	6.25%	3.34%	25.22%	6.55%	-15.31%	-8.82%	23.11%	N/A	N/A	-7.24%	N/A	N/A	N/A	15.51%	18.75%	N/A
FY11 Public Engineering	\$736,691	\$415,775	\$66,789	\$91,103	\$16,450	\$34,720	\$15,816	\$2,400	\$0	\$7,125	\$0	\$0	\$0	\$3,614	\$82,899	\$0
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
\$ Difference	-\$101,241	-\$59,971	-\$5,107	-\$14,785	-\$1,800	-\$21,800	-\$8,946	\$0	\$0	\$1,425	\$0	\$0	\$0	-\$1,535	\$11,278	\$0
% Difference	-13.74%	-14.42%	-7.65%	-16.23%	-10.94%	-62.79%	-56.56%	0.00%	N/A	20.00%	N/A	N/A	N/A	-42.47%	13.60%	N/A
FY11 Graphic Info Sys	\$144,695	\$61,103	\$4,247	\$12,450	\$4,150	\$21,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,279	\$0
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
\$ Difference	\$5,800	\$1,230	\$210	\$84	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$766	\$0
% Difference	4.01%	2.01%	4.94%	0.67%	84.34%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	3.38%	5.01%	N/A

Expenses: General Fund Department Comparisons FY11 to FY12 (continued)

	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.
FY11 Human Resources	\$458,650	\$292,366	\$23,029	\$66,264	\$8,071	\$37,300	\$554	\$0	\$0	\$3,779	\$0	\$0	\$0	\$1,217	\$26,070	\$0
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
\$ Difference	\$23,039	\$8,817	\$10,139	\$1,150	\$1,240	-\$796	\$0	\$0	\$0	\$838	\$0	\$0	\$0	\$245	\$1,406	\$0
% Difference	5.02%	3.02%	44.03%	1.74%	15.36%	-2.13%	0.00%	N/A	N/A	22.18%	N/A	N/A	N/A	20.13%	5.39%	
FY11 Non-departmental	\$1,507,166	\$0	\$0	\$0	\$21,550	\$287,385	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$763,237	\$361,302	\$0
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
\$ Difference	\$50,516	\$0	\$0	\$0	\$0	-\$3,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,543	\$3,918	\$0
% Difference	3.35%	N/A	N/A	N/A	0.00%	-1.37%	N/A	N/A	0.00%	0.00%	N/A	N/A		6.62%	1.08%	N/A
FY11 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY12 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
FY11 Legal Dept.	\$706,992	\$464,564	\$54,982	\$96,118	\$3,900	\$29,900	\$1,810	\$0	\$0	\$7,288	\$0	\$0	\$0	\$2,215	\$46,215	\$0
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
\$ Difference	-\$9,744	-\$7,788	-\$1,061	-\$3,665	-\$80	\$1,618	\$120	\$0	\$0	\$32	\$0	\$0	\$0	\$108	\$972	\$0
% Difference	-1.38%	-1.68%	-1.93%	-3.81%	-2.05%	5.41%	6.63%	N/A	N/A	0.44%	N/A	N/A	N/A	4.88%	2.10%	
FY11 Police Dept.	\$11,576,816	\$7,268,132	\$1,149,852	\$1,402,379	\$240,810	\$157,985	\$193,195	\$1,700	\$49,306	\$103,900	\$0	\$202,400	\$0	\$52,466	\$754,691	\$0
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
\$ Difference	\$467,733	\$337,281	-\$43,663	\$68,665	\$1,412	\$23,512	-\$27,775	\$0	\$3,419	\$7,000	\$0	\$43,345	\$0	\$2,045	\$52,492	\$0
% Difference	4.04%	4.64%	-3.80%	4.90%	0.59%	14.88%	-14.38%	0.00%	6.93%	6.74%	N/A	21.42%	N/A	3.90%	6.96%	
FY11 Fire Dept.	\$7,146,571	\$3,809,433	\$497,593	\$1,630,084	\$432,923	\$123,130	\$58,550	\$43,010	\$600	\$82,394	\$0	\$22,300	\$205,119	\$28,421	\$212,914	\$100
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
\$ Difference	\$245,147	\$261,478	-\$15,986	\$92,323	-\$226,263	\$45,520	\$32,400	\$1,190	\$2,900	-\$11,094	\$0	\$38,500	\$1	\$150	\$24,028	\$0
% Difference	3.43%	6.86%	-3.21%	5.66%	-52.26%	36.97%	55.34%	2.77%	483.33%	-13.46%	N/A	172.65%		0.53%	11.29%	
FY11 Animal Control	\$810,977	\$446,805	\$47,973	\$103,428	\$54,150	\$65,276	\$13,617	\$13,368	\$96	\$7,974	\$0	\$0	\$0	\$2,048	\$53,442	\$2,800
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
\$ Difference	\$64,353	\$4,157	\$41,013	\$7,206	\$13,000	\$1,794	\$0	\$584	\$0	\$0	\$0	\$0	\$0	\$186	-\$3,587	\$0
% Difference	7.94%	0.93%	85.49%	6.97%	24.01%	2.75%	0.00%	4.37%	0.00%	0.00%	N/A	#DIV/0!	N/A	9.08%	-6.71%	0.00%
FY11 Parks Dept.	\$1,818,666	\$886,999	\$92,975	\$237,978	\$246,918	\$20,800	\$19,325	\$109,571	\$21,837	\$19,418	\$0	\$25,000	\$0	\$4,566	\$133,279	\$0
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
\$ Difference	\$194,398	\$84,325	\$4,457	\$31,698	-\$10,907	\$980	\$650	-\$2,248	\$10,000	\$918	\$0	\$57,000	\$0	-\$131	\$17,656	\$0
% Difference	10.69%	9.51%	4.79%	13.32%	-4.42%	4.71%	3.36%	-2.05%	45.79%	4.73%	N/A	228.00%		-2.87%	13.25%	
FY11 Parks /Rec. Admin	\$126,615	\$80,067	\$4,247	\$16,041	\$2,300	\$7,865	\$2,887	\$0	\$0	\$4,809	\$0	\$0	\$0	\$654	\$7,745	\$0
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
\$ Difference	\$85,967	\$24,645	\$6,823	\$5,407	-\$794	\$55	\$66	\$0	\$0	\$881	\$0	\$49,103	\$0	-\$254	\$35	\$0
% Difference	67.90%	30.78%	160.65%	33.71%	-34.52%	0.70%	2.29%	N/A	N/A	18.32%	N/A	#DIV/0!	N/A	-38.84%	0.45%	
FY11 Zoo Dept.	\$577,848	\$298,265	\$42,861	\$78,544	\$70,198	\$23,111	\$8,600	\$17,140	\$1,780	\$14,852	\$0	\$0	\$0	\$1,423	\$20,974	\$100
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
\$ Difference	\$6,837	\$4,227	\$565	\$1,031	-\$5,083	-\$768	\$2,375	\$3,389	\$50	\$180	\$0	\$0	\$0	\$68	\$803	\$0
% Difference	1.18%	1.42%	1.32%	1.31%	-7.24%	-3.32%	27.62%	19.77%	2.81%	1.21%	N/A	#DIV/0!	N/A	4.78%	3.83%	N/A

Expenses: Other Selected Fund Comparisons FY11 to FY12

	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.
FY11 Liability Fund	\$1,026,436	\$92,434	\$8,920	\$18,476	\$20,845	\$62,780	\$5,000	\$0	\$0	\$742,071	\$0	\$0	\$0	\$40,445	\$35,465	\$0
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
\$ Difference	\$2,533	\$20,449	\$2,147	\$4,748	-\$17,725	-\$27,830	-\$5,000	\$0	\$0	\$27,593	\$0	\$0	\$0	\$17	-\$1,866	\$0
% Difference	0.25%	22.12%	24.07%	25.70%	-85.03%	-44.33%	-100.00%			3.72%				0.04%	-5.26%	
FY11 Street Fund	\$5,069,271	\$1,483,761	\$267,962	\$380,044	\$1,469,309	\$30,579	\$182,585	\$356,730	\$82,800	\$24,873	\$0	\$126,700	\$244,639	\$72,286	\$347,003	\$0
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
\$ Difference	\$370,461	\$177,314	\$1,324	\$66,489	-\$63,892	-\$6,159	-\$29,135	\$15,000	-\$14,215	\$2,118	\$0	\$210,300	-\$106,176	\$76,109	\$41,384	\$0
% Difference	7.31%	11.95%	0.49%	17.50%	-4.35%	-20.14%	-15.96%	4.20%	-17.17%	8.52%		165.98%	-43.40%	105.29%	21.93%	
FY11 Recreation Fund	\$1,708,795	\$641,627	\$49,802	\$129,425	\$249,403	\$94,162	\$18,600	\$203,943	\$10,060	\$23,111	\$0	\$95,500	\$0	\$89,935	\$101,427	\$1,800
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
\$ Difference	\$116,062	-\$5,894	\$2,482	-\$8,824	\$46,562	\$8,214	\$18,500	-\$5,955	\$550	\$1,071	\$0	-\$20,500	\$0	\$49,491	\$29,865	\$500
% Difference	6.79%	-0.92%	4.98%	-6.82%	18.67%	8.72%	99.46%	-2.92%	5.47%	4.63%		-21.47%		55.03%	29.44%	27.78%
FY11 Cemetery Fund	\$461,037	\$236,023	\$25,421	\$55,997	\$61,185	\$14,275	\$8,250	\$10,650	\$400	\$6,500	\$0	\$0	\$0	\$1,089	\$41,247	\$0
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
\$ Difference	\$14,379	\$13,438	-\$836	\$12,512	-\$3,510	-\$836	-\$2,400	\$0	-\$100	\$100	\$0	\$0	\$0	\$91	-\$4,591	\$0
% Difference	3.12%	5.69%	-3.29%	22.34%	-5.74%	-2.28%	-29.09%	0.00%	-25.00%	1.54%		#DIV/0!		8.36%	-11.13%	
FY11 Airport Fund	\$1,196,391	\$261,092	\$48,611	\$61,290	\$91,637	\$17,500	\$23,300	\$130,900	\$2,000	\$44,328	\$0	\$25,000	\$0	\$1,217	\$489,516	\$0
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
\$ Difference	\$158,775	\$37,458	\$23,785	\$9,515	\$1,049	\$1,500	\$6,500	\$400	\$0	-\$1,300	\$0	-\$25,000	\$0	\$140,088	-\$35,220	\$0
% Difference	13.27%	14.35%	48.93%	15.52%	1.14%	8.57%	27.90%	0.31%	0.00%	-2.93%		N/A		11510.93%	-7.19%	
FY11 Library Fund	\$1,585,952	\$886,164	\$154,850	\$186,205	\$173,362	\$17,314	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$80,532	\$0
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
\$ Difference	-\$73,691	-\$84,562	-\$21,117	\$1,791	-\$2,600	-\$1,000	\$30,600	-\$1,000	\$0	\$3,000	\$0	\$0	\$0	\$427	\$770	\$0
% Difference	-4.65%	-9.54%	-13.64%	0.96%	-1.50%	-5.78%	81.36%	-2.97%		24.58%				10.66%	0.96%	
FY11 Public Transit Fund	\$7,109,483	\$1,297,338	\$153,815	\$301,854	\$171,936	\$102,403	\$73,205	\$35,733	\$15,475	\$36,990	\$0	\$4,341,737	\$0	\$5,740	\$573,152	\$105
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
\$ Difference	-\$2,434,832	-\$89,458	\$9,337	-\$18,050	-\$8,761	-\$20,943	\$8,500	\$522	-\$775	-\$2,300	\$0	-\$2,390,537	\$0	\$749	\$76,989	-\$105
% Difference	-34.25%	-6.90%	6.07%	-5.98%	-5.10%	-20.45%	11.61%	1.46%	-5.01%	-6.22%		-55.06%		13.05%	13.43%	-100.00%
FY11 Video Service Fund	\$406,746	\$181,611	\$30,432	\$40,321	\$19,895	\$520	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$57,396	\$74,221	\$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
\$ Difference	-\$33,336	\$3,549	\$409	\$1,757	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$35,741	-\$3,430	\$0
% Difference	-8.20%	1.95%	1.34%	4.36%	0.00%	23.08%	0.00%			0.00%				-62.27%	-4.62%	
FY11 Science & Environment Fd	\$368,554	\$149,512	\$17,220	\$33,005	\$9,150	\$127,519	\$5,650	\$1,500	\$0	\$8,850	\$0	\$0	\$0	\$273	\$15,875	\$0
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
\$ Difference	\$16,225	\$4,334	\$1,809	\$663	-\$3,000	\$14,238	-\$100	\$0	\$0	\$600	\$0	\$0	\$0	\$0	-\$2,994	\$0
% Difference	4.40%	2.90%	10.51%	2.01%	-32.79%	11.17%	-1.77%			6.78%						
FY11 Sanitation Fund	\$7,890,512	\$1,930,183	\$348,082	\$563,167	\$559,546	\$51,500	\$171,600	\$1,375,500	\$2,000	\$34,431	\$0	\$1,349,788	\$0	\$529,305	\$975,410	\$0
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
\$ Difference	-\$308,425	-\$86,407	-\$18,015	-\$28,224	\$182,404	\$29,650	-\$2,900	-\$144,500	\$0	-\$1,761	\$0	-\$515,788	\$0	\$75,363	\$202,015	\$0
% Difference	-3.91%	-4.48%	-5.18%	-5.01%	32.60%	57.57%	-1.69%	-10.51%		-5.11%		-38.21%		14.24%	20.71%	

Expenses: Other Selected Fund Comparisons FY11 to FY12 (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.
FY11 Govt Debt Service Fund	\$609,117												\$608,605	\$0	\$512	
FY12 Govt Debt Service Fund	\$236,298												\$236,169	\$0	\$129	
\$ Difference	-\$372,819												-\$372,436		-\$383	
% Difference	-61.21%												-61.20%		-74.80%	
FY11 WPC Debt Svc Fund	\$1,894,761												\$1,894,439		\$322	
FY12 WPC Debt Svc Fund	\$1,896,483												\$1,895,740	\$0	\$743	\$0
\$ Difference	\$1,722												\$1,301		\$421	
% Difference	0.09%												0.07%		130.75%	
FY11 Water Debt Svc Fund	\$728,138												\$727,856		\$282	
FY12 Water Debt Svc Fund	\$728,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,856	\$0	\$423	\$0
\$ Difference	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141	\$0
% Difference																
FY11 Federal Aid Construction	\$1,624,982	\$0	\$0	\$0	\$0	\$63,000	\$0	\$0	\$0	\$0	\$0	\$1,561,053	\$0	\$0	\$929	\$0
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
\$ Difference	\$517,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338,947	\$0	\$0	\$47	\$0
% Difference	31.87%											21.71%			5.06%	
FY11 Street Special Projects	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0
FY12 Street Special Projects	\$615,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$555,000	\$0	\$60,000	\$0	\$0
\$ Difference	-\$135,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$195,000	\$0	\$60,000	\$0	\$0
% Difference	-18.00%											-26.00%				
FY11 Airport Construction	\$1,577,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,077,000	\$0	\$0	\$0	\$0
FY12 Airport Construction	\$7,631,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$7,131,000	\$0	\$0	\$0	\$0
\$ Difference	\$6,054,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,054,000	\$0	\$0	\$0	\$0
% Difference	383.89%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	562.12%		\$0		\$0
FY11 Water Construction	\$2,100,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$1,950,000	\$0	\$0	\$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
\$ Difference	\$2,088,000	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$2,070,000	\$0	\$0	\$0	\$0
% Difference	99.43%					12.00%						106.15%				
FY11 NSP Grant Fund 080	\$1,261,160	\$17,321	\$5,329	\$3,021	\$3,660	\$394,620	\$834,884	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
\$ Difference	-\$441,160	-\$7,071	\$0	\$75	\$2,540	-\$5,045	-\$434,884	\$3,175	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	-34.98%	-40.82%	0.00%	2.48%	69.40%	-1.28%	-52.09%	136.56%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY11 Energy Blk Grant Fund 082	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY12 Energy Blk Grant Fund 082	\$95,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,101	\$0	\$0	\$0	\$0
\$ Difference	-\$437,899	-\$32,153	\$0	-\$6,915	-\$261,054	-\$232,878	\$0	\$0	\$0	\$0	\$0	\$95,101	\$0	\$0	\$0	\$0
% Difference	-82.16%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY11 Police Retirement	\$794,542	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,011	\$7,500
FY12 Police Retirement	\$827,816	\$0	\$0	\$803,638	\$100	\$15,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568	\$7,500
\$ Difference	\$33,274	\$0	\$0	\$20,827	\$100	\$12,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$443	
% Difference	4.19%			2.66%		576.13%									-22.03%	

General Fund	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Personnel (wages, all types)	\$15,861,808	\$16,461,063	\$599,255	3.78%
Benefits, Medical	\$2,260,017	\$2,252,503	(\$7,514)	-0.33%
Benefits, Other	\$4,138,943	\$4,325,209	\$186,266	4.50%
Supplies	\$1,197,416	\$953,768	(\$243,648)	-20.35%
Professional Services	\$1,040,053	\$1,173,511	\$133,458	12.83%
Repair Services	\$376,138	\$374,732	(\$1,406)	-0.37%
Utilities	\$274,280	\$278,275	\$3,995	1.46%
Property Services	\$108,206	\$126,075	\$17,869	16.51%
Purchased Services	\$388,211	\$392,180	\$3,969	1.02%
Loans	\$0	\$0	\$0	
Capital Outlay	\$249,700	\$472,648	\$222,948	89.29%
Debt Service	\$205,119	\$205,120	\$1	0.00%
Transfers	\$1,083,563	\$936,563	(\$147,000)	-13.57%
Interfund Charges	\$1,982,903	\$2,115,880	\$132,977	6.71%
Other Miscellaneous	\$3,950	\$3,700	(\$250)	-6.33%
Total	\$29,170,307	\$30,071,227	\$900,920	3.09%
General Fund	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Property Tax	\$17,017,853	\$17,746,687	\$728,834	4.28%
Property Tax Interest & Other	\$108,441	\$144,016	\$35,575	32.81%
Other Tax	\$0	\$0	\$0	
License & Permits	\$544,088	\$707,485	\$163,397	30.03%
Rentals & Leases	\$73,229	\$73,673	\$444	0.61%
Charges for Service	\$214,110	\$207,493	(\$6,617)	-3.09%
Inter-Government	\$4,112,629	\$4,238,490	\$125,861	3.06%
Fines & Forefit	\$405,476	\$336,900	(\$68,576)	-16.91%
Interfund Revenues	\$2,823,568	\$4,818,714	\$1,995,146	70.66%
Miscellaneous	\$170,909	\$201,802	\$30,893	18.08%
Other Financing Sources	\$3,700,004	\$1,595,967	(\$2,104,037)	-56.87%
Total	\$29,170,307	\$30,071,227	\$900,920	3.09%
Use of Cash Reserves	\$0	\$0	\$0	

Accounting Note on comparisons: The General Fund for FY12 contains a \$95,483 accounting change as the city moved selected weed control operations into the Parks Department from other funds.

Use of cash reserves: The FY12 general fund budget is balanced between planned revenue and expense, hence no use of cash reserves. This was the same situation as in FY11.

Tax Funds*	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Personnel (wages, all types)	\$20,941,858	\$21,613,407	\$671,549	3.21%
Benefits, Medical	\$2,999,830	\$3,009,847	\$10,017	0.33%
Benefits, Other	\$5,312,555	\$5,568,759	\$256,204	4.82%
Supplies	\$3,454,988	\$3,162,463	(\$292,525)	-8.47%
Professional Services	\$1,379,586	\$1,466,621	\$87,035	6.31%
Repair Services	\$726,040	\$752,199	\$26,159	3.60%
Utilities	\$1,045,941	\$1,058,903	\$12,962	1.24%
Property Services	\$218,941	\$222,270	\$3,329	1.52%
Purchased Services	\$1,279,288	\$1,313,539	\$34,251	2.68%
Loans	\$0	\$0	\$0	
Capital Outlay	\$4,838,637	\$2,835,848	(\$2,002,789)	-41.39%
Debt Service	\$449,758	\$343,583	(\$106,175)	-23.61%
Transfers	\$1,355,675	\$1,439,906	\$84,231	6.21%
Interfund Charges	\$3,725,466	\$3,962,344	\$236,878	6.36%
Other Miscellaneous	\$5,855	\$6,000	\$145	2.48%
Total	\$47,734,418	\$46,755,689	-\$978,729	-2.05%

*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs

Tax Funds*	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Property Tax	\$21,826,546	\$22,773,623	\$947,077	4.34%
Property Tax Interest & Other	\$457,260	\$490,372	\$33,112	7.24%
Other Tax	\$1,239,000	\$1,170,000	-\$69,000	-5.57%
License & Permits	\$544,088	\$707,485	\$163,397	30.03%
Rentals & Leases	\$1,123,301	\$1,074,666	-\$48,635	-4.33%
Charges for Service	\$1,667,454	\$1,587,488	-\$79,966	-4.80%
Inter-Government	\$11,319,170	\$9,008,676	-\$2,310,494	-20.41%
Fines & Forefit	\$440,589	\$371,705	-\$68,884	-15.63%
Interfund Revenues	\$3,876,004	\$5,871,150	\$1,995,146	51.47%
Miscellaneous	\$444,820	\$570,731	\$125,911	28.31%
Other Financing Sources	\$4,835,466	\$3,050,690	-\$1,784,776	-36.91%
Total	\$47,773,698	\$46,676,586	-\$1,097,112	-2.30%

*includes General + Liability + Street + Recreation + Cemetery + Airport + Library + Transit + Video Svcs

Use of Cash Reserves	-\$39,280	\$79,103	\$118,383	-301.38%
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The “Tax Funds” include those funds primarily or partially supported by taxes (as opposed to fees). For FY12, the tax fund “family” is down -\$978,729 (-2.050%) vs. FY11. This is due primarily to smaller capital outlay, primarily in Transit

Use of cash reserves. For FY12 the tax fund family will have an un-balanced financial plan (revenue less than expense), as opposed to FY11 when these funds were balanced. The use of cash reserves is \$49,103 in Recreation for new software and \$30,000 in Library for carpet replacement. Management judged cash amounts in both funds were adequate to fund these capital expenses without requiring current year revenue.

City-Wide	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Personnel (wages, all types)	\$28,842,963	\$29,554,063	\$711,100	2.47%
Benefits, Medical	\$4,252,520	\$4,240,009	-\$12,511	-0.29%
Benefits, Other	\$8,290,345	\$8,616,123	\$325,778	3.93%
Supplies	\$7,860,105	\$7,806,718	-\$53,387	-0.68%
Professional Services	\$5,778,246	\$4,794,506	-\$983,740	-17.02%
Repair Services	\$3,151,767	\$2,342,373	-\$809,394	-25.68%
Utilities	\$3,668,275	\$3,579,616	-\$88,659	-2.42%
Property Services	\$454,678	\$458,284	\$3,606	0.79%
Purchased Services	\$1,569,544	\$2,504,372	\$934,828	59.56%
Loans	\$358,790	\$501,955	\$143,165	39.90%
Capital Outlay	\$13,970,990	\$19,488,264	\$5,517,274	39.49%
Debt Service	\$3,680,708	\$3,203,398	-\$477,310	-12.97%
Transfers	\$7,853,783	\$5,981,163	-\$1,872,620	-23.84%
Interfund Charges	\$7,719,974	\$10,197,354	\$2,477,380	32.09%
Other Miscellaneous	\$497,707	\$484,361	-\$13,346	-2.68%
Total	\$97,950,395	\$103,752,559	\$5,802,164	5.92%
City Wide	Budgeted FY11	Budgeted FY12	\$ Difference	% Difference
Property Tax	\$21,931,741	\$22,878,818	\$947,077	4.32%
Property Tax Interest & Other	\$457,260	\$490,372	\$33,112	7.24%
Other Tax	\$1,239,000	\$1,170,000	-\$69,000	-5.57%
License & Permits	\$544,088	\$707,485	\$163,397	30.03%
Rentals & Leases	\$1,515,757	\$1,436,616	-\$79,141	-5.22%
Charges for Service	\$25,819,939	\$26,618,137	\$798,198	3.09%
Inter-Government	\$18,421,040	\$20,623,975	\$2,202,935	11.96%
Fines & Forfeit	\$488,669	\$391,705	-\$96,964	-19.84%
Interfund Revenues	\$7,719,974	\$10,197,354	\$2,477,380	32.09%
Miscellaneous	\$4,570,967	\$4,804,081	\$233,114	5.10%
Other Financing Sources	\$9,030,119	\$7,048,053	-\$1,982,066	-21.95%
Total	\$91,738,554	\$96,366,596	\$4,628,042	5.04%

The “city-wide” snapshot sometimes loses some explanatory power because the overall figures mask year to year changes in capital projects and grants that materially impact the overall numbers. Overall, the city is authorized to spend more than it anticipates in revenue primarily for three reasons: 1) the three utilities are authorized to use part of their contingency reserves; 2) the Water fund is drawing down Fund 073 (Water Construction Fund) which holds the loan proceeds from the 2008 water bond; 3) 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 FY2012 Budget Summary on page 7 for notes on each fund.

Budget Difference by Program Area				
	FY11	FY12	\$ Difference	% Difference
Public Safety				
Police Department 001-1000	\$11,576,816	\$12,044,549	\$467,733	4.04%
Fire Department 001-1100	\$7,146,571	\$7,391,718	\$245,147	3.43%
Ambulance 035	\$2,210,795	\$2,271,222	\$60,427	2.73%
Animal Control 001-1200	\$810,977	\$875,330	\$64,353	7.94%
Building Inspection 001-0500	\$620,657	\$689,634	\$68,977	11.11%
Subtotal	\$22,365,816	\$23,272,453	\$906,637	4.05%
Environmental Health				
Stormwater Env Science 017	\$368,554	\$384,779	\$16,225	4.40%
Sanitation 030	\$7,890,512	\$7,582,087	-\$308,425	-3.91%
Water 031	\$10,559,156	\$10,250,339	-\$308,817	-2.92%
Water Pollution Control 032	\$9,334,469	\$9,159,597	-\$174,872	-1.87%
Utility Billing 052	\$1,172,485	\$1,196,067	\$23,582	2.01%
Subtotal	\$29,325,176	\$28,572,869	-\$752,307	-2.57%
Transportation				
Street & Traffic 003	\$5,069,271	\$5,439,732	\$370,461	7.31%
Regional Transit 009	\$7,109,483	\$4,674,651	-\$2,434,832	-34.25%
Airport 006	\$1,196,391	\$1,355,166	\$158,775	13.27%
Airport Construction 072	\$1,577,000	\$7,631,000	\$6,054,000	383.89%
Subtotal	\$14,952,145	\$19,100,549	\$4,148,404	27.74%
Cultural Recreational & Educational				
Parks 001-1301	\$1,818,666	\$2,013,064	\$194,398	10.69%
Parks Admin 001-1302	\$126,615	\$212,582	\$85,967	67.90%
Zoo 001-1303	\$577,848	\$584,685	\$6,837	1.18%
Recreation 004	\$1,708,795	\$1,824,857	\$116,062	6.79%
Cemetery 005	\$461,037	\$475,416	\$14,379	3.12%
Library 007	\$1,585,952	\$1,512,261	-\$73,691	-4.65%
Video Services 012	\$406,746	\$373,410	-\$33,336	-8.20%
Zoo Animal & Education 957	\$410,445	\$305,241	-\$105,204	-25.63%
Subtotal	\$7,096,104	\$7,301,516	\$205,412	2.89%
Effective Administration				
Mayor / Council 001-0100	\$681,401	\$611,969	-\$69,432	-10.19%
Finance 001-0200	\$664,686	\$690,744	\$26,058	3.92%
City Hall Maintenance 001-0300	\$620,628	\$407,106	-\$213,522	-34.40%
Elections 001-0402	\$0	\$0	\$0	N/A
Human Resources 001-0700	\$458,650	\$481,689	\$23,039	5.02%
Legal 001-0900	\$706,992	\$697,248	-\$9,744	-1.38%
Liability & Risk Management 002	\$1,026,436	\$1,028,969	\$2,533	0.25%
Information Technology 050	\$969,070	\$882,549	-\$86,521	-8.93%
Subtotal	\$5,127,863	\$4,800,274	-\$327,589	-6.39%
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$896,248	\$952,282	\$56,034	6.25%
Neighborhood & Community Svcs 081	\$1,365,485	\$827,050	-\$538,435	-39.43%
Energy Efficiency Block Grant 082	\$533,000	\$95,101	-\$437,899	-82.16%
Engineering 001-0601	\$736,691	\$635,450	-\$101,241	-13.74%
Graphic Info Systems 001-0602	\$144,695	\$150,495	\$5,800	4.01%
Subtotal	\$3,676,119	\$2,660,378	-\$1,015,741	-27.63%
Economic Development				
Economic Development 001-0801	\$75,000	\$75,000	\$0	0.00%
Subtotal	\$75,000	\$75,000	\$0	0.00%