

FY 2018 Budget Digest

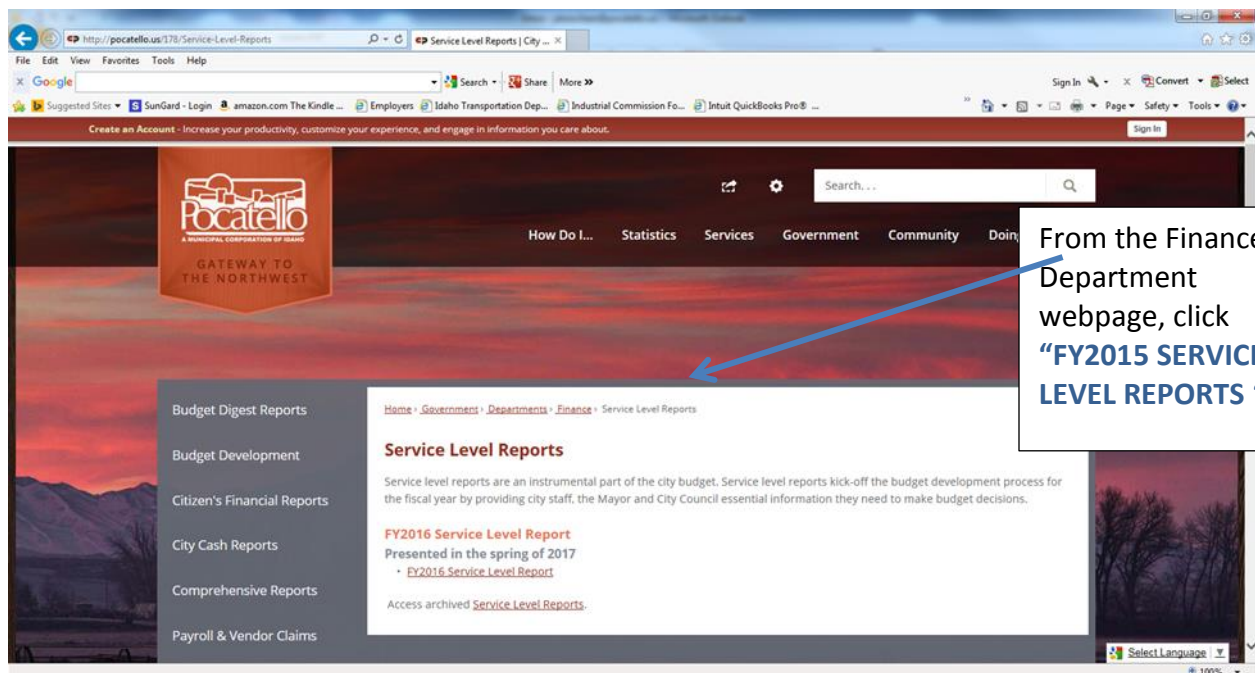


This document provides detailed information on the proposed FY2018 budget for the City of Pocatello. Fiscal Year 2018 (FY2018) begins on October 1, 2017 thru September 30, 2018.

A public hearing on the proposed budget will be held at 6:00 pm on Thursday, August 3, 2017 in the Council Chambers at City Hall, 911 North 7th Avenue, Pocatello, Idaho 83201.

The City Council subsequently will consider the FY2018 Budget Ordinance during the regular meeting of August 17, 2017.

The “**Service Level Reports**” briefings available on-line by department provide additional information and analysis that was used to build the FY18 proposed budget. Departments briefed their FY16 results and performance statistics that helped guide resources in the FY18 plan. The link to the report is <http://pocatello.us/178/Service-Level-Reports>



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Discussion & Analysis

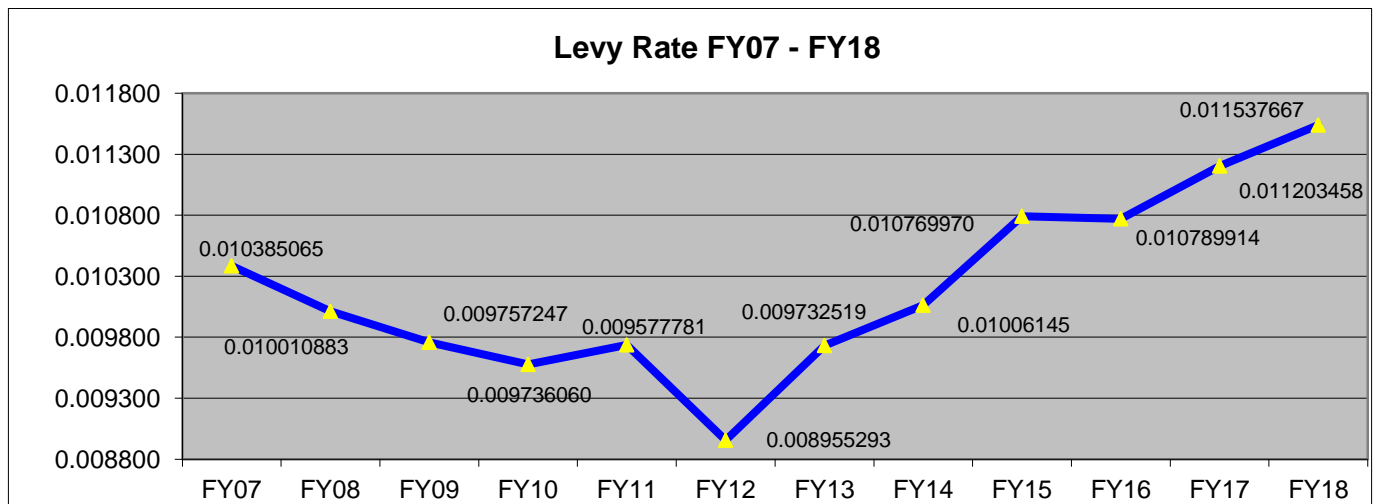
1. Property Taxes. The FY18 budget projects a 2.98% increase in the city levy rate. The homeowner's exemption increased to \$100,000, up 5.55% from last year's \$94,745. This further reduced the taxable value of the City. At current estimates, the levy rate would be .011537667 (\$100,000 taxable value would pay \$1,153.77). Last year's levy was .011170855 (\$100,000 taxable value pays \$1,117.09). Recent city levy rates expressed for \$100,000 taxable value are:

FY2011	\$973.61
FY2012	\$895.53
FY2013	\$973.25
FY2014	\$1,006.15
FY2015	\$1,078.99
FY2016	\$1,076.99
FY2017	\$1,117.09
FY2018	\$1,153.77

- Predicted 2.98% levy vs. FY17
- Final valuation numbers could result in a smaller increase to levy
- Valuation numbers provided to City by last week of July 2017

The actual tax paid by any given taxpayer depends upon their assessed valuation from the county assessor. Their budgets and consequent levy impacts are not included here.

	FY16	FY17	FY18 (estimated)
\$100,000 Taxable Value	\$ 1,076.09	\$ 1,117.09	\$ 1,153.77
\$188,950 residence (tax impact) (maximum value to take full advantage of current homeowner exemption)	\$ 1,758.82	\$ 1,055.37	\$ 1,090.02
Homeowner's Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$ 89,580	\$ 94,475	\$ 100,000



2. Non-property tax revenue. The FY18 budget illustrates the full increase in state highway user tax after the major change in legislation in FY 2016, and other non-property tax revenue sources that assist tax supported services. Sales tax revenue illustrates continued growth and the budget reflects growth from the expected sales tax to be collected from Amazon sales. Sales tax is growing at about 5.3%. Road and Bridge reflects a modest expectation of the growth seen in fiscal year 2016. Some items are up, some are slightly down. The overall revenue situation is improved from last year, but the City has created a budget for their FY18 revenue conservatively as good financial stewards.

Item	2012 actual	2013 actual	2014 actual	2015 actual	2016 actual	Prior 12 mo (FY16/FY17)	FY17 Budget	FY18 Budget
Sales Tax	\$3,647,102.60	\$3,918,803.14	\$4,067,130.86	\$4,233,210.29	\$4,370,160.22	\$4,408,049.40	\$4,400,000	\$4,649,540
Highway User	\$1,814,926.46	\$1,802,459.49	\$1,804,708.00	\$1,899,603.18	\$2,491,762.33	\$2,491,150.03	\$2,350,000	\$2,475,000
Road & Bridge	\$344,327.14	\$390,173.87	\$365,921.29	\$599,732.75	\$1,054,306.01	\$962,816.07	\$690,000	\$750,000
Building Permits	\$380,613.68	\$456,143.86	\$422,899.29	\$631,230.25	\$861,598.82	\$854,676.14	\$675,000	\$675,000
Nat. Gas Franchise	\$365,459.08	\$366,141.54	\$385,107.79	\$353,410.63	\$367,787.60	\$360,299.17	\$365,000	\$365,000
Liquor Tax	\$587,180.00	\$600,015.00	\$576,433.00	\$570,235.00	\$604,618.00	\$575,929.00	\$575,000	\$600,000
Gen Fund Interest	\$18,115.31	\$25,596.19	\$165,925.40	\$171,154.54	\$247,302.97	\$203,798.30	\$204,000	\$225,000
Cable Franchise	\$338,061.70	\$289,730.63	\$292,102.00	\$267,161.00	\$246,259.82	\$238,790.08	\$240,000	\$230,000
Magistrate Court	\$288,769.24	\$249,337.86	\$274,701.97	\$320,344.75	\$243,525.41	\$212,279.19	\$294,000	\$243,525
Electric Franchise	\$351,957.97	\$402,479.19	\$430,716.75	\$424,396.39	\$432,227.74	\$440,455.38	\$428,000	\$440,000
Cemetery Charges	\$277,840.00	\$284,105.00	\$330,955.00	\$273,190.00	\$332,420.00	\$346,175.00	\$300,000	\$340,000
Total For FY	\$8,414,353.18	\$8,784,985.77	\$9,116,601.35	\$9,743,668.78	\$11,251,968.92	\$11,094,417.76	\$10,521,000	\$10,993,065

3. Budgetary Planning. The City has developed a more conservative approach to budget development with the concept if more revenues become available, we can add the needed department expenses as the Mayor and Council review the additional needs of all departments. The City will continue to review department organizational structures through FY 2018 and make changes predominately through attrition to achieve long term goals for the City.

The City adopted in fiscal year 2016 a reserve policy for the better management of City funds for cash flow needs and to navigate the possibility of unexpected revenue changes. The policy also dictates how excess reserves will be used. The reserve review report is completed after the annual audited financial data and before budget development meetings begin. During the fiscal year budget development, the reserve policy provided for capital expenditures in the Library to replace their lighting fixtures with energy efficient lights, in the Cemetery to replace a flat-bed truck and move monies to save for the future mainline replacement project, and in the Airport to replace the HVAC system and another portion of the terminal roof. This policy has had a positive impact to budget development for fiscal year 2018.

The City has also informally adopted a policy to move unexecuted retirement payoffs for vacation and sick leave to a Retirement Payout Fund. This policy has created a positive budgetary impact since we only have to budget for an individual retirement one time. The Finance department is in the process of formalizing this policy. A similar policy for capital expenditures will also be submitted for review in August.

4. Labor Costs & Compensation. Being a service industry, labor is the single largest cost in the city, accounting for 41.98% of total city expense, including all associated benefits. In the general fund, labor accounts for 73.41% of the budgeted expense (the general fund includes most of the employees in the city, including police & fire). The Consumer Price Index increased 1.636% from January 2016 to January 2017. The City has developed a new pay plan for implementation in fiscal year 2018. This hybrid plan

rolled the longevity pay into the base wage for employees providing a more transparent reporting of employee costs. The plan addresses moving employee to a market based wage. The Fire department is the only department that executes a longevity pay in addition to their base wage. The current contract for the Fire department will not be negotiated again until fiscal year 2020 budget development.

Fiscal Year	Jan-Jan prior yr % Change in CPI	City COLA's
2007	3.99%	3.50%
2008	2.08%	1.90%
2009	4.28%	1.00%
2010	3.00%	0.00%
2011	2.63%	1.00%
2012	1.63%	1.63%
2013	2.93%	2.00%
2014	1.59%	1.00%
2015	1.58%	0.50%
2016	1.66%	1.50%
2017	0.17%	0%
2018	1.64%	Hybrid Plan

Medical benefits were another difficult area in building this budget. The final health insurance expense for the City may increase 12% for all non-fire department employees. The Fire department will be leaving the City medical pool in fiscal year 2018. The increase cannot be greater than Aetna's increase and is subject to the City's distribution share. The City's distribution share rate for insurance is 95% for 1 party, 90% for 2 party, and 85% for 3 party, or greater which remained the same. Dental insurance and life insurance rates remained the same.

Retirement benefits will realize a change in rates for the FY18 budget plan. The increase will take effect in July 2018 for one quarter of the fiscal year. The total budgetary impact city wide is approximately \$60,000. City employees are covered by the State of Idaho's Public Employee Retirement System of Idaho (PERSI). The City contributes 2/3 toward employee retirement and the employee contributes 1/3.

5. Bonded Debt and capital planning. In fiscal year 2018, the Fire department is budgeted to incur debt to replace 2-3 pumper trucks depending on the financing obtained. The last time bonds were issued for the City was in FY15 when the Idaho Bond Bank issued \$23.4M in sewer bonds to finance the EPA-mandated improvements at the wastewater treatment plant. The City budgeted in FY 2017 for capital expenditures in the Police department to replace 65 mobile radios and in the Fire department to replace self-contained breathing apparatus. The Mayor and Council also budgeted for capital contingency expenditures in the amount of \$619,000. These funds have facilitated capital expenditures for a shooting simulator, police vehicles, gang mower for the Parks department, and a bathroom facility for lower Ross Park. The fiscal year 2018 budget provides the Mayor and Council with the ability to meet capital needs with a capital contingency budget of \$1,751,106.

6. Street Infrastructure. The Street Department is budgeted to maintain the street maintenance program. The base program of \$1 Million for road paving and sealing was approved. Funding will be

adequate to achieve the goal of treating 10% of the city’s 265 miles of streets with appropriate overlay, sealing and micro sealing treatments and meet the ADA requirements. As always, the estimate is subject to changes in material prices next season.

The city realized a major increase in Highway User Fee revenues during fiscal year 2016 from the increase in the fuel tax to \$.32 per gallon in July 2015 which was the first increase since 1996. The FY 2017 Highway User revenue is executing as predicted. The City also realized a major increase in road and bridge tax which is levied by the County and remitted to the City. This increase has been budgeted at an additional \$150,000 for FY 2018.

The increase in revenues has provided the funding for expenditures related to storm water and abatement issues in the right of way areas. The funding will also complete planned Idaho Department of Transportation projects for FY 2018. These projects include Benton Street Bridge, Center Street Underpass, and the required internal loan payment for the South Valley Road Project completed in December of 2015. There are 6 remaining payments of \$250,000 per year.

7. Emergency Services. The FY17 budget sustains existing operations and provides for the much needed emergency service equipment.

8. Enterprise Funds (Utilities). Utility rates will have modest increases for fiscal year 2018 if the proposed rate increases are approved. These increases are in accordance with the rate study adopted in fiscal year 2014. During fiscal year 2015, the city obtained bond monies for the phosphorus upgrade construction project which is necessary to meet EPA mandated permit requirements, highlighted by a requirement to take more Phosphorus out of our discharge. The project is estimated to cost approximately \$23.4 million. The construction began in summer of 2015 and will be completed in FY 2017.

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 FY18 of proposed utility changes are illustrated below:

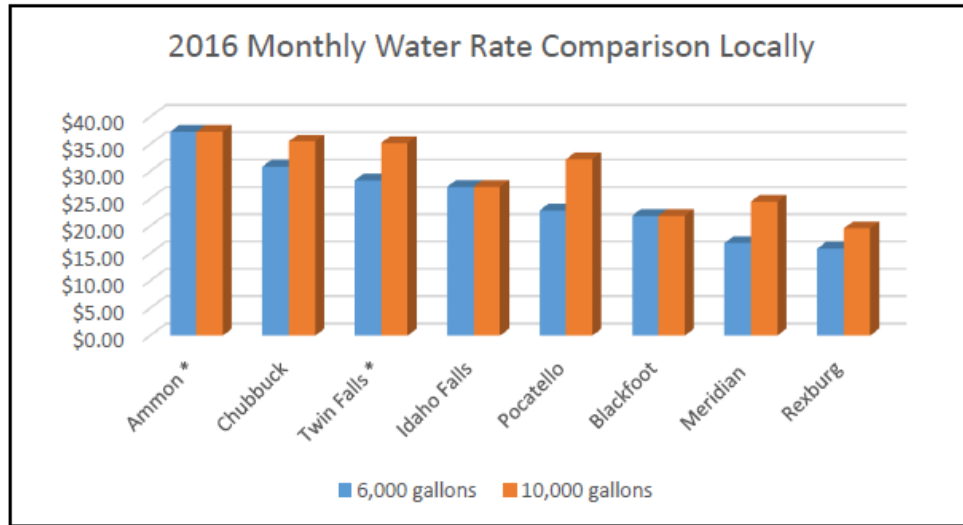
City of Pocatello, ID Utility rate comparison

	Adopted FY16	Adopted FY 17	Proposed FY 18	Net Increase
Sanitation 96 gallon service	\$16.94	\$17.45	\$17.97	\$0.52
Water 3/4" fixed line charge	\$8.75	\$9.20	\$9.60	\$0.40
Water 9,000 gallons	\$21.15	\$21.69	\$22.32	\$0.63
Sewer, residential service	\$29.00	\$29.75	\$30.55	\$0.80
Monthly Total	\$75.84	\$78.09	\$80.44	\$2.35

* The changes to utility rates will become effective October 1, 2017 for Sewer, Sanitation, and Water.

Municipal utilities often have financial characteristics that are unique to each community. Communities differ in their water sources, wastewater discharge situations, landfill opportunities (or lack thereof) – all of which impact cost of operations and user rates. In the end, each community has to adjust to their circumstances. Despite that fact, it is still useful to know how our local utility rates compare in the region. Here is how our water utility compared in FY16 (FY17 comparison still to be determined as we and others adjust rates for the coming year):

Water:



	Ammon *	Chubbuck	Twin Falls *	Idaho Falls	Pocatello	Blackfoot	Meridian	Rexburg
6,000 gallons	\$37.25	\$30.90	\$28.38	\$27.20	\$22.85	\$21.90	\$16.89	\$15.87
10,000 gallons	\$37.25	\$35.50	\$35.22	\$27.20	\$32.25	\$21.90	\$24.49	\$19.55

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

* Twin Falls charges \$10.75 for arsenic treatment as of July 1, 2010.

10. FY17 budget overall.

Strengths of the budget plan include:

- The 2018 budget proposal addresses labor, capital and additional operating needs related to services.
- Realistic revenue estimates.
- Continued application of the 2014 Rate Study
- Workable pavement management program that will allow various treatments of about 10% of the city's streets while also continuing the implementation of ADA ramp mandates. The completion of the Idaho Transportation federal aid projects and repayment of the internal loan to the Sanitation Fund.
- Increase in labor expense to address storm water maintenance and abatement issues.
- Sustains public safety operations and the purchase of emergency equipment for the Police and Fire Departments.
- Realistic budget developed for the transit operations to keep services in line with approved City match.
- Increase to levy to provide for the contingency purchases of capital.

- Approval of a new hybrid pay grade plan for all non-public safety departments which has allowed the City to discontinue longevity pay and provide steps toward a market wage compensation.
- The Police pay plan was modified to increase the steps toward a market wage compensation.
- The City has changed the medical distribution percentages for the employer and employee share. The employee share increased to help share the increases more proportionately.

Shortcomings to bear in mind include:

- Continued medical insurance cost increases, but the change in medical consultant services could have an impact on the development of the FY 2019 budget.

Detailed FY2018 Proposed Budget Tables

The following pages are excerpts from the FY18 Budget Digest. These tables provide fairly detailed information fund by fund, department by department. Key information includes:

- 1) **Budget Summary.** This table lists planned revenue and planned expense for each fund, along with the difference between the two, if any. The normal expectation is that the fund will have a “balanced” financial plan in that revenues will equal expenses. But this isn’t always the case. Some funds may plan to build cash balance by having revenues exceed expenses this year. In future years, some of that accumulated balance might be used to allow a year in which expenses exceed revenue. A household analogy might be a car fund that is built up over several years to purchase an automobile. For several years, revenue exceeds expense. Then one buys the car and for that year, expenses exceed revenue.
- 2) **Comparisons and Charts.** Charts and comparison reports are provided for a deeper analysis of the proposed budget.
- 3) **Revenues.** This table shows revenue for each fund by broad category of taxes, licenses, charges for service and so on. The largest single source of projected revenue is charges for service, mostly in the city utilities (Water, Sewer and Sanitation).
- 4) **Property Tax Summary.** This page shows how \$28,576,621 in property taxes will be spent, how that compares to last year, how taxes compare FY07-FY18 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 41.99% 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 General Fund capital contingency, Street Fund, Federal Aid Fund, Sanitation, Water Pollution Control Fund and the Water Fund.
- 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 64.44% of the General Fund. The General Fund accounts for the largest share of property tax dollars (75.96%).

7) **General Fund Comparisons FY17 to FY18.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY17 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY17 to FY18.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY17 to FY18.** 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.

Citizens may also want to refer to the “**Service Level Reports**”, available on-line. These briefing reports complimented the FY16 budget process, providing detailed analysis of inputs, outputs, efficiency, effectiveness and outcomes of every major city function. We analyzed results from the last completed fiscal year (FY2016) as part of the input to the FY2018 budget (with the FY2017 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 :

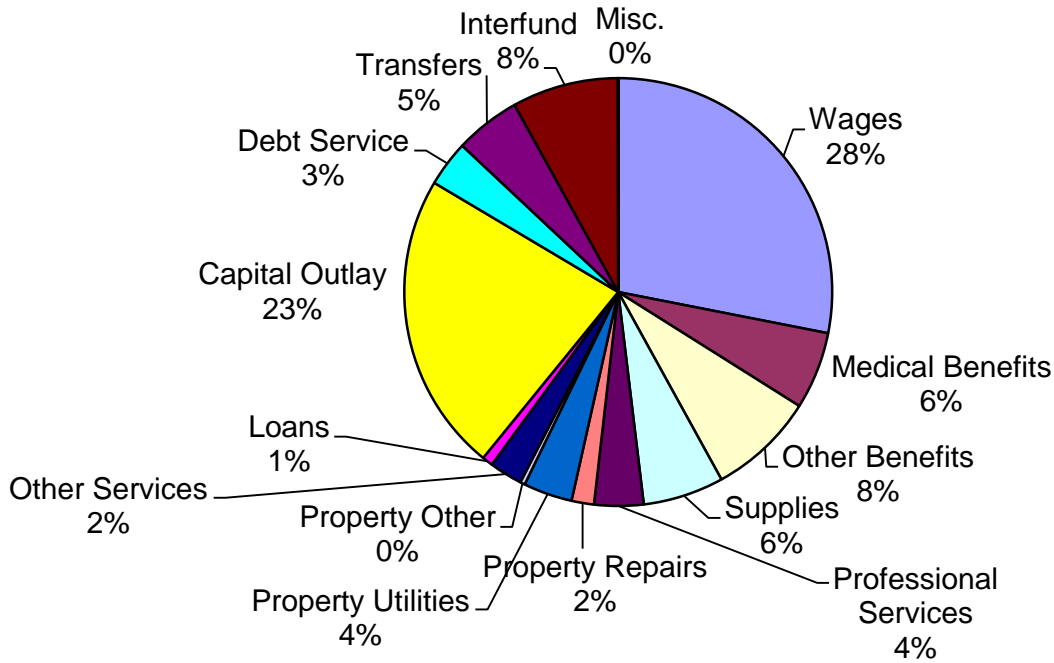
- 1) **FY2018 Proposed Budget – Key Parameters** (this document)
- 2) **FY2016 Service Level Report** (discusses city services for the last completed year)
- 3) **Proposed Fee Changes FY2018 – detailed listing** (details fee changes for FY18)

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

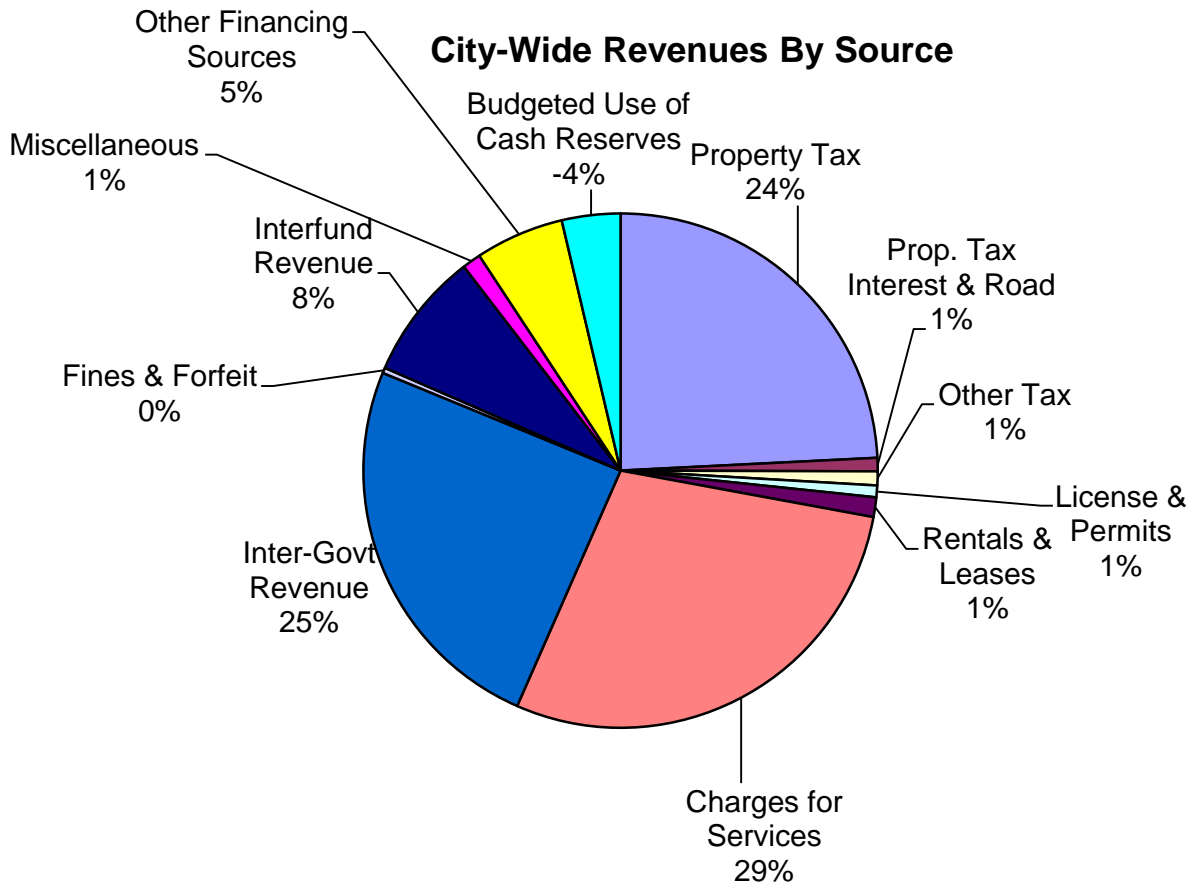
FY 2018 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
July 5, 2017			(Under)	Notes
General Fund - 001	\$35,291,268	\$35,291,268	\$0	
Liability Insurance Fund - 002	\$1,149,489	\$1,149,489	\$0	
Street Fund - 003	\$6,621,095	\$6,621,095	\$0	
Recreation Fund - 004	\$2,595,001	\$2,595,001	\$0	
Cemetery Fund - 005	\$527,338	\$527,338	\$0	
Airport Fund - 006	\$1,449,604	\$1,449,604	\$0	
Library Fund - 007	\$1,689,570	\$1,689,570	\$0	
Transit Rural Fund - 008	\$1,094,795	\$1,094,795	\$0	
Transit Urban Fund - 009	\$2,369,494	\$2,369,494	\$0	
Video Services Fund - 012	\$353,461	\$353,461	\$0	
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,605	(\$10,605)	planned use of reserves
Emergency Repair Fund - 016	\$100,000	\$100,000	\$0	
Stormwater Env Science Fund - 017	\$398,596	\$398,596	\$0	
Sanitation Fund - 030	\$7,767,231	\$7,992,042	(\$224,811)	planned use of reserves
Water Fund - 031	\$12,393,780	\$12,907,320	(\$513,540)	planned use of reserves
Water Pollution Control Fund - 032	\$10,758,858	\$10,775,245	(\$16,387)	planned use of reserves
Ambulance District Fund - 035	\$3,398,873	\$3,398,873	\$0	
Water Capacity Fee Fund - 037	\$374,254	\$0	\$374,254	Building reserves
WPC Capacity Fee Fund - 038	\$191,749	\$0	\$191,749	Building reserves
Information Systems Fund - 050	\$1,081,864	\$1,081,864	\$0	
Utility Billing Fund - 052	\$1,247,207	\$1,247,207	\$0	
Medical Insurance Fund - 053	\$110,444	\$110,444	\$0	
Public Works Fund - 054	\$252,969	\$252,969	\$0	
Fuel Internal Service Fund - 055	\$889,371	\$889,371	\$0	
Worker's Insurance Fund - 056	\$694,136	\$1,225,032	(\$530,896)	potential use of reserves
Govt Debt Service Fund - 059	\$226,785	\$226,785	\$0	
WPC Debt Svc Fund - 060	\$3,043,294	\$3,043,294	\$0	
Water Debt Service Fund - 061	\$730,260	\$730,260	\$0	
Federal Aid Projects Fund - 070	\$435,181	\$366,388	\$68,793	Building reserves
Street Special Projects Fund - 071	\$11,500,000	\$11,500,000	\$0	
Airport Construction Fund - 072	\$2,591,000	\$2,591,000	\$0	
Water Construction Fund - 073	\$0	\$2,651,036	(\$2,651,036)	Potential use of bond monies
WPC Construction Fund - 074	\$0	\$0	\$0	

FY 2018 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
			(Under)	
Fire Apparatus Capital Fund - 075	\$0	\$0	\$0	
Building Renovation Fund - 076	\$35,880	\$5,084	\$30,796	
Street Equipment Capital Fund - 077	\$0	\$0	\$0	
Other Activity Capital Fund - 078	\$135,409	\$4,500	\$130,909	
Animal Shelter Building Fund - 079	\$0	\$0	\$0	
CDBG Entitlement Grant Fund - 081	\$1,210,851	\$1,210,851	\$0	
Police Grants Fund - 088	\$54,986	\$54,986	\$0	
Police Retirement Trust Fund - 951	\$255,000	\$738,699	(\$483,699)	planned use of reserves
Retirement Payout Fund - 952	\$192,924	\$665,073	(\$472,149)	planned use of reserves
Airport Bond Trust Fund - 953	\$54	\$0	\$54	
EIDC Revolving Loan Fund - 954	\$300,000	\$300,000	\$0	
CDR Loan Trust Fund - 955	\$39,498	\$96,129	(\$56,631)	Potential use of reserves
Zoo Animal Trust Fund - 957	\$3,500	\$51,737	(\$48,237)	planned use of reserves
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$0	\$0	\$0	
Standrod Trust Fund - 960	\$0	\$0	\$0	
Façade Loan Trust - 962	\$42,303	\$72,682	(\$30,379)	planned use of reserves
Parks & Rec Develop Trust - 963	\$0	\$0	\$0	
Property Abatement Fund - 964	\$15,000	\$115,656	(\$100,656)	Potential use of reserves
Total Revenues & Expenditures	\$113,712,372	\$118,054,843	(\$4,342,471)	
Less Transfers	\$15,337,301	\$15,337,301		
Totals less transfers	\$98,375,071	\$102,717,542		

City-Wide Expense By Function



City-Wide Revenues By Source



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018

July 5, 2017	Total Budgeted Revenues	Property Tax	Prop. Tax Interest & Road	Other Tax	License & Permits	Rentals & Leases	Charges for Services	Inter-Govt Revenue	Fines & Forfeit	Interfund Revenue	Miscellaneous	Other Financing Sources	Budgeted Use of Cash Reserves
General Fund 001	\$35,291,268	\$21,705,736	\$243,292	\$805,000	\$855,601	\$33,503	\$230,112	\$5,983,694	\$331,645	\$3,972,751	\$310,929	\$819,005	\$0
Liability Insurance Fund 002	\$1,149,489	\$458,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691,440	\$0	\$0	\$0
Street Fund 003	\$6,621,095	\$2,258,520	\$750,000	\$0	\$0	\$0	\$0	\$2,475,000	\$0	\$1,040,853	\$36,302	\$60,420	\$0
Recreation Fund 004	\$2,595,001	\$1,235,122	\$0	\$0	\$0	\$489,733	\$568,648	\$0	\$0	\$0	\$295,590	\$5,908	\$0
Cemetery Fund 005	\$527,338	\$187,338	\$0	\$0	\$0	\$0	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0
Airport Fund 006	\$1,449,604	\$852,010	\$0	\$0	\$0	\$484,767	\$95,150	\$0	\$0	\$0	\$640	\$17,037	\$0
Library Fund 007	\$1,689,570	\$1,653,061	\$0	\$0	\$0	\$0	\$0	\$0	\$32,229	\$0	\$4,280	\$0	\$0
Transit Rural Fund 008	\$1,094,795	\$0	\$0	\$0	\$0	\$0	\$376,400	\$679,743	\$0	\$0	\$35,000	\$3,652	\$0
Transit Urban Fund 009	\$2,369,494	\$0	\$0	\$0	\$0	\$0	\$398,250	\$1,345,594	\$0	\$24,611	\$51,000	\$550,039	\$0
Video Services Fund 012	\$353,461	\$0	\$0	\$230,000	\$0	\$0	\$9,000	\$0	\$0	\$0	\$1,200	\$113,261	\$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	(\$10,605)
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Stormwater Env Sciences Fund 017	\$398,596	\$0	\$0	\$0	\$1,000	\$0	\$0	\$53,000	\$0	\$344,596	\$0	\$0	\$0
Sanitation Fund 030	\$7,767,231	\$0	\$0	\$0	\$0	\$309,955	\$7,440,208	\$0	\$0	\$0	\$2,750	\$14,318	(\$224,811)
Water Fund 031	\$12,393,780	\$0	\$0	\$0	\$0	\$3,600	\$12,301,742	\$0	\$0	\$0	\$27,000	\$61,438	(\$513,540)
Water Pollution Control Fund 032	\$10,758,858	\$0	\$0	\$0	\$0	\$100,000	\$10,598,617	\$0	\$0	\$0	\$48,000	\$12,241	(\$16,387)
Ambulance Fund 035	\$3,398,873	\$0	\$0	\$0	\$0	\$0	\$0	\$3,312,374	\$0	\$0	\$0	\$86,499	\$0
Water Capacity Fee Fund 037	\$374,254	\$0	\$0	\$0	\$0	\$0	\$374,254	\$0	\$0	\$0	\$0	\$0	\$374,254
WPC Capacity Fee Fund 038	\$191,749	\$0	\$0	\$0	\$0	\$0	\$191,749	\$0	\$0	\$0	\$0	\$0	\$191,749
Information Systems Fund 050	\$1,081,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,076,144	\$0	\$5,720	\$0
Utility Billing Fund 052	\$1,247,207	\$0	\$0	\$0	\$0	\$0	\$164,500	\$0	\$0	\$1,082,477	\$230	\$0	\$0
Medical Insurance Fund 053	\$110,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,444	\$0	\$2,000	\$0
Public Works Admin. Fund 054	\$252,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$252,969	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$889,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$889,371	\$0	\$0	\$0
Worker's Insurance Fund 056	\$694,136	\$0	\$0	\$0	\$0	\$0	\$694,136	\$0	\$0	\$0	\$0	\$0	(\$530,896)
Govt Debt Service Fund 059	\$226,785	\$226,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Debt Service Fund 060	\$3,043,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,043,294	\$0
Water Debt Service Fund 061	\$730,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$730,260	\$0
Federal Aid Construction Fund 070	\$435,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,500	\$342,681	\$68,793
Street Construction Fund 071	\$11,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$2,591,000	\$0	\$0	\$0	\$0	\$0	\$91,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0
Water Costruction Fund 073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,651,036)
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Apparatus Capital Fund 075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Renovation Fund 076	\$35,880	\$0	\$0	\$0	\$0	\$35,880	\$0	\$0	\$0	\$0	\$0	\$0	\$30,796
Street Equipment Capital Fund 077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$135,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,409	\$130,909
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$1,210,851	\$0	\$0	\$0	\$0	\$0	\$0	\$1,188,851	\$0	\$0	\$0	\$22,000	\$0
Police Grants Fund 088	\$54,986	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500	\$36,486	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$255,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255,000	\$0	(\$483,699)
Retirement Payout Trust Fund 952	\$192,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,924	(\$472,149)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$54
EIDC Revolving Loan Trust Fund 954	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$264,850	\$0
CDR Loan Trust Fund 955	\$39,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,498	\$0	(\$56,631)
Zoo Animal/Education Trust Fund 957	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500	\$0	(\$48,237)
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	\$0
Standrod Trust Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$42,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,303	\$0	(\$30,379)
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Abatement Fund 964	\$15,000	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,656)
GRAND TOTALS	\$113,712,372	\$28,576,621	\$993,292	\$1,035,000	\$871,601	\$1,457,438	\$33,873,766	\$29,056,756	\$400,360	\$9,483,656	\$1,380,926	\$6,582,956	(\$4,342,471)

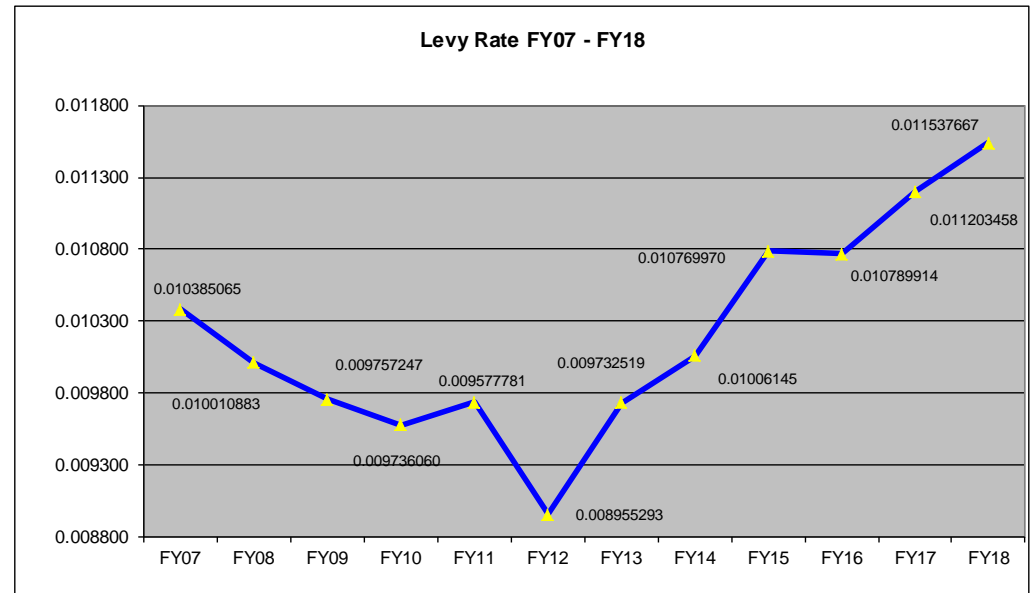
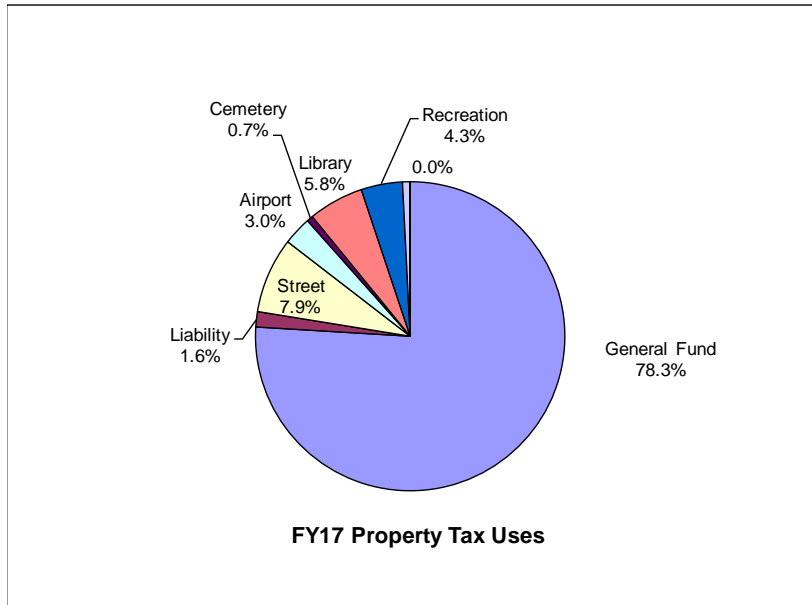
FY18 Property Tax Summary

	General Fund (includes Fire Retirement)									
	Total	Retirement	Liability	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	
FY17 Property Tax Summ:	\$27,524,778	\$21,050,820	\$435,365	\$1,862,468	\$815,689	\$225,815	\$1,633,787	\$1,275,044	\$225,790	
FY18 Property Tax Summ:	\$28,576,621	\$21,705,736	\$458,049	\$2,258,520	\$852,010	\$187,338	\$1,653,061	\$1,235,122	\$226,785	
\$ change	\$1,051,843	\$654,916	\$22,684	\$396,052	\$36,321	-\$38,477	\$19,274	-\$39,922	\$995	
% change	3.82%	3.11%	5.21%	21.26%	4.45%	-17.04%	1.18%	-3.13%	0.44%	
Projected Levy rate	0.011537667	0.008763582	0.000184935	0.000911866	0.000343995	0.0000756368	0.0006674151	0.0004986743	0.0000915633	
Statutory limit	N/A	0.009000000	No limit	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit	
Difference										

Estimated Valuation:	Base Value
Bannock County:	\$2,454,099,216
Power County:	\$2,723,346
Total:	\$2,456,810,996

Property Tax History

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Valuation	1,695,155,488	\$1,909,894,806	\$2,088,224,683	\$2,215,827,177	\$2,252,630,095	\$2,554,781,526	\$2,481,067,665	\$2,468,721,792	\$2,480,945,855	\$2,460,126,522	\$2,456,810,996	\$2,476,810,996
\$ Levied	\$17,604,300	\$19,119,733	\$20,375,325	\$21,222,708	\$21,931,741	\$22,878,818	\$24,147,038	\$24,838,920	\$26,769,193	\$26,495,490	\$27,524,778	\$28,576,621
Levy Rate	0.010385065	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009732519	0.01006145	0.010789914	0.010769970	0.011203458	0.011537667
Rate Change	3.85%	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	8.68%	3.38%	7.24%	-0.18%	4.02%	2.98%

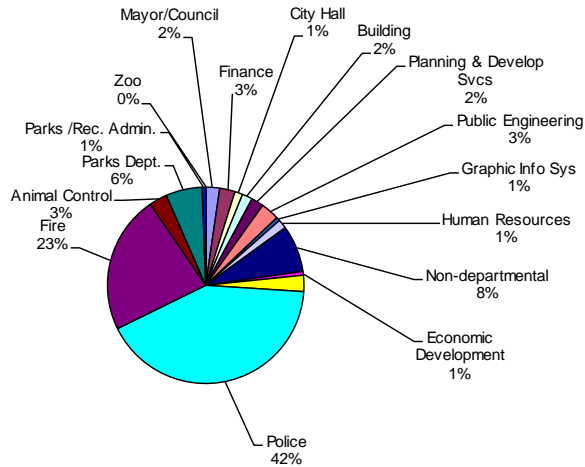


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018**

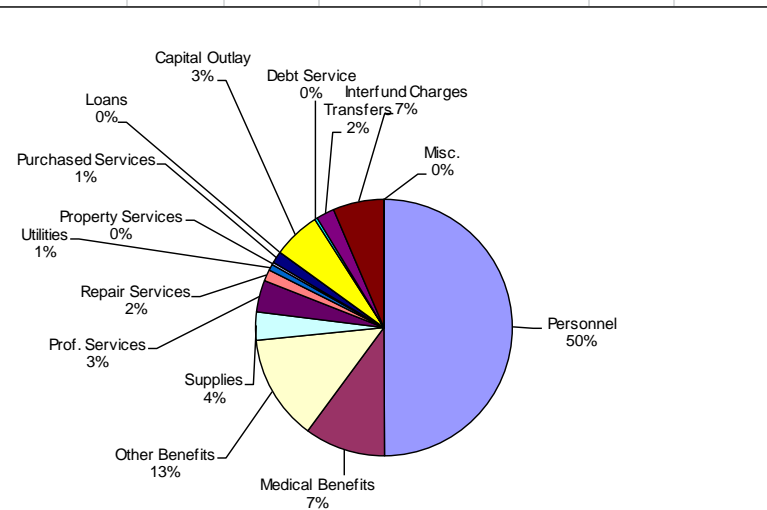
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$35,291,268	\$17,619,601	\$3,593,192	\$4,694,246	\$1,255,727	\$1,411,787	\$506,594	\$274,335	\$108,079	\$528,094	\$0	\$2,108,106	\$121,758	\$805,411	\$2,262,238	\$2,100	\$0
Liability Insurance Fund 002	\$1,149,489	\$122,959	\$12,360	\$28,249	\$3,589	\$49,580	\$0	\$0	\$0	\$822,614	\$0	\$0	\$0	\$40,615	\$69,523	\$0	\$0
Street Fund 003	\$6,621,095	\$1,836,667	\$433,291	\$523,476	\$582,535	\$168,320	\$253,600	\$496,200	\$38,585	\$36,450	\$0	\$1,340,000	\$12,293	\$350,938	\$548,740	\$0	\$0
Recreation Fund 004	\$2,595,001	\$974,316	\$145,408	\$222,360	\$445,290	\$169,483	\$60,990	\$216,685	\$24,051	\$50,050	\$0	\$85,000	\$0	\$4,841	\$181,727	\$14,800	\$0
Cemetery Fund 005	\$527,338	\$265,359	\$51,667	\$76,460	\$52,964	\$15,825	\$7,725	\$8,200	\$450	\$7,400	\$0	\$0	\$0	\$1,321	\$39,967	\$0	\$0
Airport Fund 006	\$1,449,604	\$474,430	\$101,264	\$119,609	\$81,271	\$26,000	\$35,300	\$126,625	\$700	\$39,817	\$0	\$0	\$0	\$2,317	\$442,271	\$0	\$0
Library Fund 007	\$1,689,570	\$831,792	\$177,022	\$209,388	\$208,079	\$21,814	\$53,268	\$20,316	\$0	\$15,507	\$0	\$0	\$0	\$4,129	\$148,255	\$0	\$0
Transit Rural Fund 008	\$1,094,795	\$436,863	\$68,198	\$116,067	\$169,075	\$86,720	\$18,750	\$10,000	\$3,000	\$14,971	\$0	\$87,294	\$0	\$2,163	\$81,694	\$0	\$0
Transit Urban Fund 009	\$2,369,494	\$1,180,416	\$218,900	\$306,975	\$314,277	\$23,680	\$41,750	\$10,400	\$7,000	\$30,632	\$0	\$38,079	\$0	\$53,131	\$144,254	\$0	\$0
Video Services Fund 012	\$353,461	\$179,389	\$35,134	\$43,972	\$16,625	\$3,640	\$1,600	\$0	\$0	\$11,600	\$0	\$0	\$0	\$897	\$60,604	\$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	\$10,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$605	\$0	\$0	-\$10,605
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$99,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973	\$0	\$0
Stormwater Env Science Fund 017	\$398,596	\$143,801	\$24,720	\$34,211	\$44,722	\$99,760	\$10,100	\$500	\$0	\$11,298	\$0	\$0	\$0	\$719	\$28,765	\$0	\$0
Sanitation Fund 030	\$7,992,042	\$1,939,674	\$536,361	\$562,670	\$761,270	\$12,550	\$184,200	\$1,294,100	\$3,000	\$42,881	\$0	\$1,150,200	\$0	\$29,627	\$1,475,509	\$0	-\$224,811
Water Fund 031	\$12,907,320	\$2,471,557	\$627,777	\$639,009	\$969,525	\$687,820	\$198,385	\$1,155,102	\$105,650	\$44,776	\$0	\$3,405,000	\$0	\$761,963	\$1,837,756	\$3,000	-\$513,540
Water Pollution Control Fund 032	\$10,775,245	\$1,542,523	\$322,709	\$398,918	\$816,515	\$267,492	\$336,104	\$750,113	\$124,107	\$40,362	\$0	\$1,444,000	\$50	\$3,070,625	\$1,661,227	\$500	-\$16,387
Ambulance Fund 035	\$3,398,873	\$1,983,014	\$305,005	\$544,784	\$324,410	\$47,869	\$29,779	\$0	\$10,000	\$50,189	\$0	\$0	\$0	\$13,100	\$90,723	\$0	\$0
Water Capacity Fee Fund 037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,254
WPC Capacity Fee Fund 038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191,749
Information Systems Fund 050	\$1,081,864	\$402,535	\$74,442	\$91,530	\$130,990	\$125,510	\$119,300	\$0	\$0	\$13,598	\$0	\$51,957	\$0	\$1,876	\$70,126	\$0	\$0
Utility Billing Fund 052	\$1,247,207	\$512,417	\$127,554	\$140,271	\$118,671	\$36,666	\$25,842	\$0	\$0	\$117,700	\$0	\$0	\$0	\$2,553	\$165,483	\$50	\$0
Medical Insurance Fund 053	\$110,444	\$0	\$0	\$0	\$18,350	\$67,815	\$0	\$0	\$0	\$21,250	\$0	\$0	\$0	\$0	\$3,029	\$0	\$0
Public Works Admin. Fund 054	\$252,969	\$104,194	\$17,264	\$25,070	\$3,430	\$73,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$683	\$19,932	\$0	\$0
Fuel Internal Service Fund 055	\$889,371	\$0	\$0	\$0	\$831,254	\$500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$37,163	\$18,454	\$0	\$0
Worker's Insurance Fund 056	\$1,225,032	\$0	\$0	\$0	\$100	\$156,000	\$0	\$0	\$0	\$1,040,000	\$0	\$0	\$0	\$0	\$28,932	\$0	-\$530,896
Govt Debt Service Fund 059	\$226,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,138	\$0	\$6,647	\$0	\$0
Enterprise Debt Service Fund 060	\$3,043,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011,014	\$0	\$32,280	\$0	\$0
Water Debt Service Fund 061	\$730,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,049	\$0	\$9,211	\$0	\$0
Federal Aid Construction Fund 070	\$366,388	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0	\$8,888	\$0	\$68,793
Street Special Projects 071	\$11,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$2,591,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,591,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0	-\$2,651,036
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	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,084	\$0	\$30,796
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	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0	\$130,909
Animal Shelter Building Fund 079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$1,210,851	\$136,427	\$38,520	\$32,005	\$1,025	\$433,789	\$19,250	\$0	\$0	\$1,748	\$548,000	\$0	\$0	\$0	\$87	\$0	\$0
Police Grants Fund 088	\$54,986	\$0	\$0	\$0	\$53,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,134	\$0	\$0
Police Retirement Trust Fund 951	\$738,699	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,059	\$0	-\$483,699
Retirement Payout Trust Fund 952	\$665,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$665,073	\$0	\$0	-\$472,149
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	\$300,000	\$0	\$0	\$0	\$0	\$11,920	\$0	\$0	\$0	\$0	\$280,628	\$0	\$0	\$0	\$7,452	\$0	\$0
CDR Loan Trust Fund 955	\$96,129	\$0	\$0	\$0	\$5,000	\$40,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$1,129	\$0	-\$56,631
Zoo Animal/Education Trust 957	\$51,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$2,898	\$0	-\$48,237
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Standrod Trust Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Façade Loan Trust Fund 962	\$72,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,682	\$0	\$0	\$0	\$0	\$0	-\$30,379
Parks & Rec Develop Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Abatement Fund 964	\$115,656	\$0	\$0	\$0	\$0	\$114,656	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	-\$100,656
GRAND TOTALS	\$118,054,843	\$33,157,934	\$6,910,788	\$9,499,370	\$7,208,646	\$4,390,961	\$2,001,564	\$4,364,576	\$424,622	\$2,960,508	\$951,310	\$26,740,511	\$4,086,302	\$5,853,645	\$9,483,656	\$20,450	-\$4,342,471

Expenses: General Fund Department Detail FY2018

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
Mayor/Council	\$808,612	\$325,069	\$140,732	\$91,620	\$40,360	\$70,858	\$1,820	\$0	\$0	\$50,925	\$0	\$0	\$0	\$1,636	\$85,592	\$0
Finance	\$893,714	\$443,335	\$93,070	\$106,577	\$27,436	\$111,224	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,217	\$57,847	\$0
City Hall	\$459,145	\$152,444	\$18,727	\$42,524	\$33,691	\$3,824	\$103,221	\$79,876	\$0	\$640	\$0	\$0	\$0	\$762	\$23,436	\$0
Building	\$598,613	\$326,377	\$76,386	\$79,902	\$28,800	\$7,180	\$8,600	\$0	\$0	\$12,144	\$0	\$0	\$0	\$1,632	\$56,892	\$700
Planning & Develop Svcs	\$715,792	\$403,595	\$81,372	\$90,177	\$10,270	\$14,110	\$5,679	\$0	\$0	\$23,306	\$0	\$0	\$0	\$1,887	\$85,396	\$0
Public Engineering	\$1,076,444	\$611,889	\$141,443	\$149,387	\$31,650	\$21,750	\$7,750	\$0	\$0	\$17,840	\$0	\$0	\$0	\$9,458	\$85,277	\$0
Graphic Info Sys	\$216,795	\$109,166	\$16,532	\$19,539	\$17,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$338	\$11,400	\$0
Human Resources	\$528,867	\$310,661	\$53,270	\$72,628	\$5,350	\$38,772	\$900	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,553	\$39,203	\$0
Non-departmental	\$2,722,594	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$103,700	\$0	\$1,751,106	\$0	\$683,275	\$5,669	\$0
Economic Development	\$224,300	\$0	\$0	\$0	\$0	\$224,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	\$941,069	\$501,374	\$99,194	\$110,687	\$5,965	\$146,389	\$2,445	\$0	\$0	\$6,255	\$0	\$0	\$0	\$2,234	\$66,526	\$0
Police	\$14,717,363	\$8,290,384	\$1,698,278	\$2,142,886	\$447,750	\$324,525	\$218,377	\$2,500	\$29,220	\$185,126	\$0	\$252,000	\$0	\$59,937	\$1,066,380	\$0
Fire	\$8,024,643	\$4,484,958	\$879,901	\$1,341,896	\$297,494	\$122,260	\$95,993	\$41,266	\$6,100	\$82,576	\$0	\$85,000	\$121,758	\$32,448	\$432,893	\$100
Animal Control	\$1,044,495	\$494,692	\$111,304	\$132,770	\$77,900	\$88,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,473	\$70,207	\$0
Parks Dept.	\$2,114,153	\$1,046,768	\$155,001	\$284,542	\$228,188	\$38,900	\$24,250	\$103,229	\$32,631	\$10,404	\$0	\$20,000	\$0	\$4,967	\$163,973	\$1,300
Parks /Rec. Admin.	\$204,669	\$118,889	\$27,982	\$29,111	\$1,973	\$6,535	\$2,950	\$0	\$0	\$5,088	\$0	\$0	\$0	\$594	\$11,547	\$0
Zoo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$35,291,268	\$17,619,601	\$3,593,192	\$4,694,246	\$1,255,727	\$1,411,787	\$506,594	\$274,335	\$108,079	\$528,094	\$0	\$2,108,106	\$121,758	\$805,411	\$2,262,238	\$2,100



General Fund Expense By Department



General Fund Expense By Function

Expenses: General Fund Comparisons FY17 to FY18

	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																
FY17 General Fund Total	\$34,006,758	\$17,554,048	\$3,385,738	\$4,736,347	\$1,468,004	\$1,155,021	\$513,556	\$275,591	\$101,779	\$549,927	\$0	\$1,191,264	\$121,758	\$778,707	\$2,173,382	\$1,636
FY18 General Fund Total	\$35,291,268	\$17,619,601	\$3,593,192	\$4,694,246	\$1,255,727	\$1,411,787	\$506,594	\$274,335	\$108,079	\$528,094	\$0	\$2,108,106	\$121,758	\$805,411	\$2,262,238	\$2,100
\$ Difference	\$1,284,510	\$65,553	\$207,454	-\$42,101	-\$212,277	\$256,766	-\$6,962	-\$1,256	\$6,300	-\$21,833	\$0	\$916,842	\$0	\$26,704	\$88,856	\$464
	3.78%	0.37%	6.13%	-0.89%	-14.46%	22.23%	-1.36%	-0.46%	6.19%	-3.97%	N/A	76.96%	0.00%	3.43%	4.09%	28.36%
Comparisons By Department																
FY17 Mayor/Council Dept.	\$681,959	\$317,137	\$112,257	\$89,407	\$7,947	\$20,345	\$1,804	\$0	\$0	\$46,745	\$0	\$0	\$0	\$3,579	\$82,738	\$0
FY18 Mayor/Council Dept.	\$808,612	\$325,069	\$140,732	\$91,620	\$40,360	\$70,858	\$1,820	\$0	\$0	\$50,925	\$0	\$0	\$0	\$1,636	\$85,592	\$0
\$ Difference	\$126,653	\$7,932	\$28,475	\$2,213	\$32,413	\$50,513	\$16	\$0	\$0	\$4,180	\$0	\$0	\$0	\$0	\$2,854	\$0
% Difference	18.57%	2.50%	25.37%	2.48%	407.86%	248.28%	0.89%	N/A	#DIV/0!	8.94%	N/A	N/A	N/A		3.45%	N/A
FY17 Finance Dept.	\$880,452	\$445,225	\$86,923	\$105,045	\$25,936	\$107,974	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,284	\$55,057	\$0
FY18 Finance Dept.	\$893,714	\$443,335	\$93,070	\$106,577	\$27,436	\$111,224	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,217	\$57,847	\$0
\$ Difference	\$13,262	-\$1,890	\$6,147	\$1,532	\$1,500	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$67	\$2,790	\$0
% Difference	1.51%	-0.42%	7.07%	1.46%	5.78%	3.01%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	-2.93%	5.07%	N/A
FY17 City Hall Dept.	\$453,867	\$149,469	\$16,545	\$41,162	\$33,691	\$3,824	\$103,221	\$79,876	\$0	\$640	\$0	\$0	\$0	\$767	\$24,672	\$0
FY18 City Hall Dept.	\$459,145	\$152,444	\$18,727	\$42,524	\$33,691	\$3,824	\$103,221	\$79,876	\$0	\$640	\$0	\$0	\$0	\$762	\$23,436	\$0
\$ Difference	\$5,278	\$2,975	\$2,182	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5	-\$1,236	\$0
% Difference	1.16%	1.99%	13.19%	3.31%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	N/A	N/A	N/A	-0.65%	-5.01%	N/A
FY17 Building Dept.	\$654,933	\$388,397	\$69,198	\$85,105	\$27,800	\$7,180	\$9,600	\$0	\$0	\$12,090	\$0	\$0	\$0	\$1,702	\$53,161	\$700
FY18 Building Dept.	\$598,613	\$326,377	\$76,386	\$79,902	\$28,800	\$7,180	\$8,600	\$0	\$0	\$12,144	\$0	\$0	\$0	\$1,632	\$56,892	\$700
\$ Difference	-\$56,320	-\$62,020	\$7,188	-\$5,203	\$1,000	\$0	-\$1,000	\$0	\$0	\$54	\$0	\$0	\$0	-\$70	\$3,731	\$0
% Difference	-8.60%	-15.97%	10.39%	-6.11%	3.60%	0.00%	-10.42%	N/A	N/A	0.45%	N/A	N/A	N/A	-4.11%	7.02%	N/A
FY17 Planning & Develop Sv	\$700,195	\$396,114	\$75,254	\$90,722	\$10,270	\$15,110	\$4,742	\$0	\$0	\$23,312	\$0	\$0	\$0	\$1,907	\$82,764	\$0
FY18 Planning & Develop Sv	\$715,792	\$403,595	\$81,372	\$90,177	\$10,270	\$14,110	\$5,679	\$0	\$0	\$23,306	\$0	\$0	\$0	\$1,887	\$85,396	\$0
\$ Difference	\$15,597	\$7,481	\$6,118	-\$545	\$0	-\$1,000	\$937	\$0	\$0	-\$6	\$0	\$0	\$0	-\$20	\$2,632	\$0
% Difference	2.23%	1.89%	8.13%	-0.60%	0.00%	-6.62%	19.76%	N/A	N/A	-0.03%	N/A	N/A	N/A	-1.05%	3.18%	N/A
FY17 Public Engineering	\$1,064,894	\$609,734	\$128,120	\$142,675	\$36,650	\$26,725	\$7,750	\$0	\$0	\$19,496	\$0	\$0	\$0	\$3,185	\$90,559	\$0
FY18 Public Engineering	\$1,076,444	\$611,889	\$141,443	\$149,387	\$31,650	\$21,750	\$7,750	\$0	\$0	\$17,840	\$0	\$0	\$0	\$9,458	\$85,277	\$0
\$ Difference	\$11,550	\$2,155	\$13,323	\$6,712	-\$5,000	-\$4,975	\$0	\$0	\$0	-\$1,656	\$0	\$0	\$0	\$6,273	-\$5,282	\$0
% Difference	1.08%	0.35%	10.40%	4.70%	-13.64%	-18.62%	0.00%	#DIV/0!	N/A	-8.49%	N/A	N/A	N/A	196.95%	-5.83%	N/A
FY17 Graphic Info Sys	\$207,117	\$109,214	\$15,629	\$19,225	\$7,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$333	\$12,896	\$0
FY18 Graphic Info Sys	\$216,795	\$109,166	\$16,532	\$19,539	\$17,650	\$16,720	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$338	\$11,400	\$0
\$ Difference	\$9,678	-\$48	\$903	\$314	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5	-\$1,496	\$0
% Difference	4.67%	-0.04%	5.78%	1.63%	130.72%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	1.50%	-11.60%	N/A
FY17 Human Resources	\$527,994	\$309,919	\$55,489	\$72,695	\$5,550	\$40,102	\$900	\$0	\$0	\$5,000	\$0	\$0	\$0	\$1,536	\$36,803	\$0
FY18 Human Resources	\$528,867	\$310,661	\$53,270	\$72,628	\$5,350	\$38,772	\$900	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,553	\$39,203	\$0
\$ Difference	\$873	\$742	-\$2,219	-\$67	-\$200	-\$1,330	\$0	\$0	\$0	\$1,530	\$0	\$0	\$0	\$17	\$2,400	\$0
% Difference	0.17%	0.24%	-4.00%	-0.09%	-3.60%	-3.32%	0.00%	N/A	N/A	30.60%	N/A	N/A	N/A	1.11%	6.52%	

Expenses: General Fund Department Comparisons FY17 to FY18 (continued)

	Total		Benefits	Benefits	Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other	
	Budget	Personnel	Medical	Other	Supplies	Services	Repair	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
FY17 Non-departmental	\$1,548,200	\$0	\$0	\$0	\$1,250	\$160,882	\$2,024	\$0	\$0	\$102,317	\$0	\$619,187	\$0	\$657,956	\$4,584	\$0
FY18 Non-departmental	\$2,722,594	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$103,700	\$0	\$1,751,106	\$0	\$683,275	\$5,669	\$0
\$ Difference	\$1,174,394	\$0	\$0	\$0	\$0	\$14,688	\$0	\$0	\$0	\$1,383	\$0	\$0	\$0	\$25,319	\$1,085	\$0
% Difference	75.86%	N/A	N/A	N/A	0.00%	9.13%	N/A	N/A	#DIV/0!	1.35%	N/A	N/A	N/A	3.85%	23.67%	N/A
FY17 Economic Development	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY18 Economic Development	\$224,300	\$0	\$0	\$0	\$0	\$224,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$149,300	\$0	\$0	\$0	\$0	\$149,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	199.07%	N/A	N/A	N/A		199.07%		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY17 Legal Dept.	\$908,377	\$486,250	\$87,592	\$107,180	\$5,965	\$146,389	\$2,580	\$0	\$0	\$6,120	\$0	\$0	\$0	\$2,769	\$63,532	\$0
FY18 Legal Dept.	\$941,069	\$501,374	\$99,194	\$110,687	\$5,965	\$146,389	\$2,445	\$0	\$0	\$6,255	\$0	\$0	\$0	\$2,234	\$66,526	\$0
\$ Difference	\$32,692	\$15,124	\$11,602	\$3,507	\$0	\$0	-\$135	\$0	\$0	\$135	\$0	\$0	\$0	-\$535	\$2,994	\$0
% Difference	3.60%	3.11%	13.25%	3.27%	0.00%	0.00%	-5.23%	N/A	N/A	2.21%	N/A	N/A	N/A	-19.32%	4.71%	
FY17 Police Dept.	\$14,789,187	\$8,276,335	\$1,639,808	\$2,128,696	\$703,700	\$296,925	\$232,100	\$2,500	\$29,020	\$189,100	\$0	\$232,377	\$0	\$61,319	\$997,307	\$0
FY18 Police Dept.	\$14,717,363	\$8,290,384	\$1,698,278	\$2,142,886	\$447,750	\$324,525	\$218,377	\$2,500	\$29,220	\$185,126	\$0	\$252,000	\$0	\$59,937	\$1,066,380	\$0
\$ Difference	-\$71,824	\$14,049	\$58,470	\$14,190	-\$255,950	\$27,600	-\$13,723	\$0	\$200	-\$3,974	\$0	\$19,623	\$0	-\$1,382	\$69,073	\$0
% Difference	-0.49%	0.17%	3.57%	0.67%	-36.37%	9.30%	-5.91%	0.00%	0.69%	-2.10%	N/A	8.44%	N/A	-2.25%	6.93%	
FY17 Fire Dept.	\$8,283,040	\$4,475,290	\$814,901	\$1,444,504	\$298,472	\$112,860	\$89,050	\$40,434	\$0	\$104,625	\$0	\$339,700	\$121,758	\$33,303	\$408,043	\$100
FY18 Fire Dept.	\$8,024,643	\$4,484,958	\$879,901	\$1,341,896	\$297,494	\$122,260	\$95,993	\$41,266	\$6,100	\$82,576	\$0	\$85,000	\$121,758	\$32,448	\$432,893	\$100
\$ Difference	-\$258,397	\$9,668	\$65,000	-\$102,608	-\$978	\$9,400	\$6,943	\$832	\$6,100	-\$22,049	\$0	-\$254,700	\$0	-\$855	\$24,850	\$0
% Difference	-3.12%	0.22%	7.98%	-7.10%	-0.33%	8.33%	7.80%	2.06%	#DIV/0!	-21.07%	N/A	-74.98%	0.00%	-2.57%	6.09%	
FY17 Animal Control	\$1,049,347	\$490,039	\$113,406	\$129,731	\$74,900	\$80,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,566	\$91,556	\$0
FY18 Animal Control	\$1,044,495	\$494,692	\$111,304	\$132,770	\$77,900	\$88,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,473	\$70,207	\$0
\$ Difference	-\$4,852	\$4,653	-\$2,102	\$3,039	\$3,000	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$93	-\$21,349	\$0
% Difference	-0.46%	0.95%	-1.85%	2.34%	4.01%	9.89%	0.00%	0.00%	0.00%	0.00%	N/A	#DIV/0!	N/A	-3.62%	-23.32%	#DIV/0!
FY17 Parks Dept.	\$1,986,576	\$987,218	\$144,162	\$252,458	\$226,200	\$37,630	\$24,250	\$105,317	\$32,631	\$11,798	\$0	\$0	\$0	\$4,945	\$159,131	\$836
FY18 Parks Dept.	\$2,114,153	\$1,046,768	\$155,001	\$284,542	\$228,188	\$38,900	\$24,250	\$103,229	\$32,631	\$10,404	\$0	\$20,000	\$0	\$4,967	\$163,973	\$1,300
\$ Difference	\$127,577	\$59,550	\$10,839	\$32,084	\$1,988	\$1,270	\$0	-\$2,088	\$0	-\$1,394	\$0	\$20,000	\$0	\$22	\$4,842	\$0
% Difference	6.42%	6.03%	7.52%	12.71%	0.88%	3.37%	0.00%	-1.98%	0.00%	-11.82%	N/A	#DIV/0!		0.44%	3.04%	
FY17 Parks /Rec. Admin	\$195,620	\$113,707	\$26,454	\$27,742	\$2,023	\$6,485	\$2,950	\$0	\$0	\$5,124	\$0	\$0	\$0	\$556	\$10,579	\$0
FY18 Parks /Rec. Admin	\$204,669	\$118,889	\$27,982	\$29,111	\$1,973	\$6,535	\$2,950	\$0	\$0	\$5,088	\$0	\$0	\$0	\$594	\$11,547	\$0
\$ Difference	\$9,049	\$5,182	\$1,528	\$1,369	-\$50	\$50	\$0	\$0	\$0	-\$36	\$0	\$0	\$0	\$38	\$968	\$0
% Difference	4.63%	4.56%	5.78%	4.93%	-2.47%	0.77%	0.00%	N/A	N/A	-0.70%	N/A	N/A	N/A	6.83%	9.15%	

Expenses: Other Selected Fund Comparisons FY17 to FY18

	Total		Benefits	Benefits	Professional	Property	Property	Property	Property	Purchased		Capital	Debt		Interfund
	Budget	Personnel	Medical	Other	Supplies	Services	Repair	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges
FY17 Liability Fund	\$1,079,544	\$121,171	\$11,281	\$27,554	\$3,589	\$47,180	\$0	\$0	\$0	\$759,950	\$0	\$0	\$0	\$40,601	\$68,218
FY18 Liability Fund	\$1,149,489	\$122,959	\$12,360	\$28,249	\$3,589	\$49,580	\$0	\$0	\$0	\$822,614	\$0	\$0	\$0	\$40,615	\$69,523
\$ Difference	\$69,945	\$1,788	\$1,079	\$695	\$0	\$2,400	\$0	\$0	\$0	\$62,664	\$0	\$0	\$0	\$14	\$1,305
% Difference	6.48%	1.48%	9.56%	2.52%	0.00%	5.09%				8.25%				0.03%	1.91%
FY17 Street Fund	\$6,025,507	\$1,614,199	\$367,555	\$454,065	\$634,953	\$36,320	\$321,200	\$491,200	\$38,585	\$36,454	\$0	\$1,121,748	\$85,523	\$350,764	\$472,941
FY18 Street Fund	\$6,621,095	\$1,836,667	\$433,291	\$523,476	\$582,535	\$168,320	\$253,600	\$496,200	\$38,585	\$36,450	\$0	\$1,340,000	\$12,293	\$350,938	\$548,740
\$ Difference	\$595,588	\$222,468	\$65,736	\$69,411	-\$52,418	\$132,000	-\$67,600	\$5,000	\$0	-\$4	\$0	\$218,252	-\$73,230	\$174	\$75,799
% Difference	9.88%	13.78%	17.88%	15.29%	-8.26%	363.44%	-21.05%	1.02%	0.00%	-0.01%		19.46%	-85.63%	0.05%	0.04%
FY17 Recreation Fund	\$2,609,256	\$988,427	\$148,490	\$227,980	\$433,399	\$167,807	\$63,190	\$216,535	\$23,968	\$52,469	\$0	\$96,574	\$0	\$5,064	\$170,853
FY18 Recreation Fund	\$2,595,001	\$974,316	\$145,408	\$222,360	\$445,290	\$169,483	\$60,990	\$216,685	\$24,051	\$50,050	\$0	\$85,000	\$0	\$4,841	\$181,727
\$ Difference	-\$14,255	-\$14,111	-\$3,082	-\$5,620	\$11,891	\$1,676	-\$2,200	\$150	\$83	-\$2,419	\$0	-\$11,574	\$0	-\$223	\$10,874
% Difference	-0.55%	-1.43%	-2.08%	-2.47%	2.74%	1.00%	-3.48%	0.07%	0.35%	-4.61%		-11.98%		-4.40%	6.36%
FY17 Cemetery Fund	\$534,016	\$276,235	\$48,054	\$76,600	\$53,989	\$15,950	\$6,725	\$8,200	\$300	\$7,400	\$0	\$2,451	\$0	\$1,339	\$36,773
FY18 Cemetery Fund	\$527,338	\$265,359	\$51,667	\$76,460	\$52,964	\$15,825	\$7,725	\$8,200	\$450	\$7,400	\$0	\$0	\$0	\$1,321	\$39,967
\$ Difference	-\$6,678	-\$10,876	\$3,613	-\$140	-\$1,025	-\$125	\$1,000	\$0	\$150	\$0	\$0	-\$2,451	\$0	-\$18	\$3,194
% Difference	-1.25%	-3.94%	7.52%	-0.18%	-1.90%	-0.78%	14.87%	0.00%	50.00%	0.00%				-1.34%	8.69%
FY17 Airport Fund	\$1,400,386	\$432,667	\$84,828	\$122,660	\$82,311	\$17,000	\$36,500	\$126,625	\$700	\$39,625	\$0	\$4,326	\$0	\$2,071	\$451,073
FY18 Airport Fund	\$1,449,604	\$474,430	\$101,264	\$119,609	\$81,271	\$26,000	\$35,300	\$126,625	\$700	\$39,817	\$0	\$0	\$0	\$2,317	\$442,271
\$ Difference	\$49,218	\$41,763	\$16,436	-\$3,051	-\$1,040	\$9,000	-\$1,200	\$0	\$0	\$192	\$0	-\$4,326	\$0	\$246	-\$8,802
% Difference	3.51%	9.65%	19.38%	-2.49%	-1.26%	52.94%	-3.29%	0.00%	0.00%	0.48%		N/A		11.88%	-1.95%
FY17 Library Fund	\$1,670,296	\$821,972	\$162,446	\$206,696	\$196,459	\$21,814	\$53,268	\$31,936	\$0	\$15,517	\$0	\$8,286	\$0	\$4,334	\$147,568
FY18 Library Fund	\$1,689,570	\$831,792	\$177,022	\$209,388	\$208,079	\$21,814	\$53,268	\$20,316	\$0	\$15,507	\$0	\$0	\$0	\$4,129	\$148,255
\$ Difference	\$19,274	\$9,820	\$14,576	\$2,692	\$11,620	\$0	\$0	-\$11,620	\$0	-\$10	\$0	-\$8,286	\$0	-\$205	\$687
% Difference	1.15%	1.19%	8.97%	1.30%	5.91%	0.00%	0.00%	-36.39%		-0.06%		-100.00%		-4.73%	0.47%
FY17 Transit Rural Fund	\$1,099,299	\$501,413	\$79,312	\$129,695	\$183,543	\$86,720	\$18,750	\$8,500	\$3,000	\$12,225	\$0	\$0	\$0	\$2,386	\$73,755
FY18 Transit Rural Fund	\$1,094,795	\$436,863	\$68,198	\$116,067	\$169,075	\$86,720	\$18,750	\$10,000	\$3,000	\$14,971	\$0	\$87,294	\$0	\$2,163	\$81,694
\$ Difference	-\$4,504	-\$64,550	-\$11,114	-\$13,628	-\$14,468	\$0	\$0	\$1,500	\$0	\$2,746	\$0	\$87,294	\$0	-\$223	\$7,939
% Difference															
FY17 Public Transit Fund	\$2,023,869	\$1,034,636	\$186,284	\$271,089	\$298,817	\$7,630	\$42,000	\$9,750	\$7,000	\$17,915	\$0	\$0	\$0	\$4,876	\$143,872
FY18 Transit Urban Fund	\$2,369,494	\$1,180,416	\$218,900	\$306,975	\$314,277	\$23,680	\$41,750	\$10,400	\$7,000	\$30,632	\$0	\$38,079	\$0	\$53,131	\$144,254
\$ Difference	\$345,625	\$145,780	\$32,616	\$35,886	\$15,460	\$16,050	-\$250	\$650	\$0	\$12,717	\$0	\$38,079	\$0	\$48,255	\$382
% Difference	17.08%	14.09%	17.51%	13.24%	5.17%	210.35%	-0.60%	6.67%	0.00%	70.99%		#DIV/0!		989.64%	0.27%
FY17 Video Service Fund	\$338,780	\$176,460	\$26,659	\$42,445	\$16,625	\$5,640	\$1,600	\$0	\$0	\$9,600	\$0	\$0	\$0	\$962	\$58,789
FY18 Video Service Fund	\$353,461	\$179,389	\$35,134	\$43,972	\$16,625	\$3,640	\$1,600	\$0	\$0	\$11,600	\$0	\$0	\$0	\$897	\$60,604
\$ Difference	\$14,681	\$2,929	\$8,475	\$1,527	\$0	-\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	-\$65	\$1,815
% Difference	4.33%	1.66%	31.79%	3.60%	0.00%	-35.46%	0.00%			20.83%				-6.76%	3.09%
FY17 Science & Environmer	\$390,615	\$142,273	\$16,796	\$33,310	\$33,124	\$110,860	\$12,600	\$500	\$0	\$9,450	\$0	\$0	\$0	\$900	\$30,802
FY18 Science & Environmer	\$398,596	\$143,801	\$24,720	\$34,211	\$44,722	\$99,760	\$10,100	\$500	\$0	\$11,298	\$0	\$0	\$0	\$719	\$28,765
\$ Difference	\$7,981	\$1,528	\$7,924	\$901	\$11,598	-\$11,100	-\$2,500	\$0	\$0	\$1,848	\$0	\$0	\$0	\$0	-\$2,037
% Difference	2.04%	1.07%	47.18%	2.70%	35.01%	-10.01%	-19.84%	0.00%		19.56%				0.00%	-6.61%

Expenses: Other Selected Fund Comparisons FY17 to FY18 (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.
FY17 Sanitation Fund	\$7,507,825	\$1,954,253	\$473,440	\$556,497	\$738,436	\$12,600	\$177,925	\$1,165,270	\$3,000	\$31,220	\$0	\$960,000	\$0	\$29,640	\$1,405,544	\$0
FY18 Sanitation Fund	\$7,992,042	\$1,939,674	\$536,361	\$562,670	\$761,270	\$12,550	\$184,200	\$1,294,100	\$3,000	\$42,881	\$0	\$1,150,200	\$0	\$29,627	\$1,475,509	\$0
\$ Difference	\$484,217	-\$14,579	\$62,921	\$6,173	\$22,834	-\$50	\$6,275	\$128,830	\$0	\$11,661	\$0	\$190,200	\$0	-\$13	\$69,965	\$0
% Difference	6.45%	-0.75%	13.29%	1.11%	3.09%	-0.40%	3.53%	11.06%	0.00%	37.35%		19.81%		-0.04%	4.98%	
FY17 Water Fund	\$10,889,406	\$2,308,966	\$558,513	\$619,757	\$863,386	\$686,730	\$195,955	\$1,080,679	\$102,350	\$43,890	\$0	\$1,995,000	\$0	\$758,869	\$1,672,311	\$3,000
FY18 Water Fund	\$12,907,320	\$2,471,557	\$627,777	\$639,009	\$969,525	\$687,820	\$198,385	\$1,155,102	\$105,650	\$44,776	\$0	\$3,405,000	\$0	\$761,963	\$1,837,756	\$3,000
\$ Difference	\$2,017,914	\$162,591	\$69,264	\$19,252	\$106,139	\$1,090	\$2,430	\$74,423	\$3,300	\$886	\$0	\$1,410,000	\$0	\$3,094	\$165,445	\$0
% Difference	18.53%	7.04%	12.40%	3.11%	12.29%	0.16%	1.24%	6.89%	3.22%	2.02%		70.68%		0.41%	9.89%	0.00%
FY17 Water Pollution Cntl F	\$10,684,112	\$1,489,995	\$294,421	\$389,305	\$828,425	\$263,581	\$276,604	\$650,113	\$123,807	\$40,278	\$0	\$1,610,000	\$50	\$3,084,823	\$1,632,210	\$500
FY18 Water Pollution Cntl F	\$10,775,245	\$1,542,523	\$322,709	\$398,918	\$816,515	\$267,492	\$336,104	\$750,113	\$124,107	\$40,362	\$0	\$1,444,000	\$50	\$3,070,625	\$1,661,227	\$500
\$ Difference	\$91,133	\$52,528	\$28,288	\$9,613	-\$11,910	\$3,911	\$59,500	\$100,000	\$300	\$84	\$0	-\$166,000	\$0	-\$14,198	\$29,017	\$0
% Difference	0.85%	3.53%	9.61%	2.47%	-1.44%	1.48%	21.51%	15.38%	0.24%	0.21%		-10.31%	0.00%	-0.46%	1.78%	0.00%
FY17 Ambulance Fund	\$3,249,602	\$1,920,531	\$284,005	\$577,610	\$203,178	\$59,651	\$27,700	\$0	\$7,200	\$61,940	\$0	\$0	\$0	\$13,215	\$94,572	\$0
FY18 Ambulance Fund	\$3,398,873	\$1,983,014	\$305,005	\$544,784	\$324,410	\$47,869	\$29,779	\$0	\$10,000	\$50,189	\$0	\$0	\$0	\$13,100	\$90,723	\$0
\$ Difference	\$149,271	\$62,483	\$21,000	-\$32,826	\$121,232	-\$11,782	\$2,079	\$0	\$2,800	-\$11,751	\$0	\$0	\$0	-\$115	-\$3,849	\$0
% Difference	4.59%	3.25%	7.39%	-5.68%	59.67%	-19.75%	7.51%		38.89%	-18.97%				-0.87%	-4.07%	
FY17 Information Systems I	\$1,051,067	\$361,573	\$64,850	\$85,346	\$131,870	\$91,325	\$140,950	\$0	\$0	\$12,450	\$0	\$95,905	\$0	\$1,782	\$65,016	\$0
FY18 Information Systems I	\$1,081,864	\$402,535	\$74,442	\$91,530	\$130,990	\$125,510	\$119,300	\$0	\$0	\$13,598	\$0	\$51,957	\$0	\$1,876	\$70,126	\$0
\$ Difference	\$30,797	\$40,962	\$9,592	\$6,184	-\$880	\$34,185	-\$21,650	\$0	\$0	\$1,148	\$0	-\$43,948	\$0	\$94	\$5,110	\$0
% Difference	2.93%	11.33%	14.79%	7.25%	-0.67%	37.43%	-15.36%			9.22%				5.27%	7.86%	
FY17 Utility Billing Fund	\$1,212,703	\$482,544	\$109,806	\$132,427	\$157,892	\$35,766	\$26,212	\$0	\$0	\$106,562	\$0	\$0	\$0	\$2,395	\$159,049	\$50
FY18 Utility Billing Fund	\$1,247,207	\$512,417	\$127,554	\$140,271	\$118,671	\$36,666	\$25,842	\$0	\$0	\$117,700	\$0	\$0	\$0	\$2,553	\$165,483	\$50
\$ Difference	\$34,504	\$29,873	\$17,748	\$7,844	-\$39,221	\$900	-\$370	\$0	\$0	\$11,138	\$0	\$0	\$0	\$158	\$6,434	\$0
% Difference	2.85%	6.19%	16.16%	5.92%	-24.84%	2.52%	-1.41%			10.45%				6.60%	4.05%	0.00%
FY17 Public Works Fund	\$299,457	\$134,113	\$31,259	\$32,263	\$3,494	\$68,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$475	\$20,457	\$0
FY18 Public Works Fund	\$252,969	\$104,194	\$17,264	\$25,070	\$3,430	\$73,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$683	\$19,932	\$0
\$ Difference	-\$46,488	-\$29,919	-\$13,995	-\$7,193	-\$64	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208	-\$525	\$0
% Difference	-15.52%	-22.31%	-44.77%	-22.29%	-1.83%	7.26%				0.00%				43.79%	-2.57%	
FY17 CDBG Entitlement Fund	\$795,535	\$113,924	\$16,766	\$26,839	\$1,050	\$560,921	\$43,250	\$0	\$0	\$1,755	\$30,955	\$0	\$0	\$0	\$75	\$0
FY18 CDBG Entitlement Fund	\$1,210,851	\$136,427	\$38,520	\$32,005	\$1,025	\$433,789	\$19,250	\$0	\$0	\$1,748	\$548,000	\$0	\$0	\$0	\$87	\$0
\$ Difference	\$415,316	\$22,503	\$21,754	\$5,166	-\$25	-\$127,132	-\$24,000	\$0	\$0	-\$7	\$517,045	\$0	\$0	\$0	\$0	\$0
% Difference	52.21%	19.75%	129.75%	19.25%	-2.38%	-22.66%	-55.49%			-0.40%	1670.31%					
FY17 Police Grant Fund	\$38,305	\$0	\$0	\$0	\$36,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,486	\$0
FY18 Police Grant Fund	\$54,986	\$0	\$0	\$0	\$53,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,134	\$0
\$ Difference	\$16,681	\$0	\$0	\$0	\$17,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$352	\$0
% Difference	43.55%				46.26%											
FY17 Zoo Animal Trust Fund	\$174,643	\$0	\$0	\$0	\$14,500	\$0	\$0	\$0	\$0	\$3,500	\$0	\$155,000	\$0	\$0	\$1,643	\$0
FY18 Zoo Animal Trust Fund	\$51,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$2,898	\$0
\$ Difference	-\$122,906	\$0	\$0	\$0	-\$14,500	\$0	\$0	\$0	\$0	-\$3,500	\$0	-\$106,161	\$0	\$0	\$1,255	\$0
% Difference	-70.38%				-100.00%					-100.00%		-68.49%			76.38%	

Expenses: Other Selected Fund Comparisons FY17 to FY18(continued)																
Selected Funds	Total	Personnel	Benefits	Benefits	Supplies	Professional	Property	Property	Property	Purchased	Loans	Capital	Debt	Transfers	Interfund	Other
	Budget		Medical	Other		Services	Repair Services	Utilities	Services	Services		Outlay	Service		Charges	Misc.
FY17 Govt Debt Service Fun	\$225,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219,313	\$0	\$6,477	\$0
FY18 Govt Debt Service Fun	\$226,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,138	\$0	\$6,647	\$0
\$ Difference	\$995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$825	\$0	\$170	\$0
% Difference	0.44%												0.38%		2.62%	
FY17 WPC Debt Svc Fund	\$3,057,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,009,614	\$0	\$47,660	\$0
FY18 WPC Debt Svc Fund	\$3,043,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011,014	\$0	\$32,280	\$0
\$ Difference	-\$13,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400	\$0	-\$15,380	\$0
% Difference	-0.46%												0.05%		-32.27%	
FY17 Water Debt Svc Fund	\$727,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$717,924	\$0	\$9,462	\$0
FY18 Water Debt Svc Fund	\$730,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,049	\$0	\$9,211	\$0
\$ Difference	\$2,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,125	\$0	-\$251	\$0
% Difference	0.40%												0.44%		-2.65%	
FY17 Federal Aid Constructi	\$692,181	\$0	\$0	\$0	\$0	\$116,000	\$0	\$0	\$0	\$0	\$0	\$249,500	\$0	\$250,000	\$76,681	\$0
FY18 Federal Aid Constructi	\$366,388	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0	\$8,888	\$0
\$ Difference	-\$325,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,500	\$0	\$0	-\$67,793	\$0
% Difference	-47.07%											-3.81%			-88.41%	
FY17 Street Special Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY18 Street Special Project	\$11,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$0	\$0	\$0	\$0
\$ Difference	\$11,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$0	\$0	\$0	\$0
% Difference	0.00%															#DIV/0!
FY17 Airport Construction	\$2,591,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,591,000	\$0	\$0	\$0	\$0
FY18 Airport Construction	\$2,591,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,591,000	\$0	\$0	\$0	\$0
\$ Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference		\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	0.00%				
FY17 Water Construction	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,000	\$0	\$0	\$0	\$0
FY18 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0
\$ Difference	\$1,391,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,391,036	\$0	\$0	\$0	\$0
% Difference	110.40%											110.40%				#DIV/0!
FY17 WPC Construction	\$12,949,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,949,305	\$0	\$0	\$0	\$0
FY18 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$12,949,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$12,949,305	\$0	\$0	\$0	\$0
% Difference																#DIV/0!
FY17 Police Retirement	\$740,697	\$0	\$0	\$689,809	\$100	\$22,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,278	\$0
FY18 Police Retirement	\$738,699	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,059	\$0
\$ Difference	-\$1,998	\$0	\$0	\$291	\$0	-\$2,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$219	\$0

General Fund	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Personnel (wages, all types)	\$17,554,048	\$17,619,601	\$65,553	0.37%
Benefits, Medical	\$3,385,738	\$3,593,192	\$207,454	6.13%
Benefits, Other	\$4,736,347	\$4,694,246	(\$42,101)	-0.89%
Supplies	\$1,468,004	\$1,255,727	(\$212,277)	-14.46%
Professional Services	\$1,155,021	\$1,411,787	\$256,766	22.23%
Repair Services	\$513,556	\$506,594	(\$6,962)	-1.36%
Utilities	\$275,591	\$274,335	(\$1,256)	-0.46%
Property Services	\$101,779	\$108,079	\$6,300	6.19%
Purchased Services	\$549,927	\$528,094	(\$21,833)	-3.97%
Loans	\$0	\$0	\$0	
Capital Outlay	\$1,191,264	\$2,108,106	\$916,842	76.96%
Debt Service	\$121,758	\$121,758	\$0	0.00%
Transfers	\$778,707	\$805,411	\$26,704	3.43%
Interfund Charges	\$2,173,382	\$2,262,238	\$88,856	4.09%
Other Miscellaneous	\$1,636	\$2,100	\$464	28.36%
Total	\$34,006,758	\$35,291,268	\$1,284,510	3.78%
General Fund	Budgeted FY18	Budgeted FY18	\$ Difference	% Difference
Property Tax	\$21,050,820	\$21,705,736	\$654,916	3.11%
Property Tax Interest & Other	\$243,292	\$243,292	\$0	0.00%
Other Tax	\$793,000	\$805,000	\$0	
License & Permits	\$865,352	\$855,601	(\$9,751)	-1.13%
Rentals & Leases	\$32,947	\$33,503	\$556	1.69%
Charges for Service	\$229,347	\$230,112	\$765	0.33%
Inter-Government	\$5,697,643	\$5,983,694	\$286,051	5.02%
Fines & Forefit	\$387,420	\$331,645	(\$55,775)	-14.40%
Interfund Revenues	\$3,858,073	\$3,972,751	\$114,678	2.97%
Miscellaneous	\$288,752	\$310,929	\$22,177	7.68%
Other Financing Sources	\$560,112	\$819,005	\$258,893	46.22%
Total	\$34,006,758	\$35,291,268	\$1,284,510	3.78%
Use of Cash Reserves	\$0	\$0	\$0	
General Fund	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$25,676,133	\$25,907,039	\$230,906	0.90%
% of budget to labor	75.50%	73.41%		
Remainder (operating & capital)	\$8,330,625	\$9,384,229	\$1,053,604	12.65%

Use of cash reserves: The FY18 General Fund indicates a balanced budget with no planned use of reserves.

Tax Funds*	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Personnel (wages, all types)	\$22,898,644	\$23,484,929	\$586,285	2.56%
Benefits, Medical	\$4,410,054	\$4,768,238	\$358,184	8.12%
Benefits, Other	\$6,137,882	\$6,224,735	\$86,853	1.42%
Supplies	\$3,184,557	\$2,960,357	(\$224,200)	-7.04%
Professional Services	\$1,427,182	\$1,890,129	\$462,947	32.44%
Repair Services	\$1,038,039	\$960,827	(\$77,212)	-7.44%
Utilities	\$1,159,837	\$1,152,761	(\$7,076)	-0.61%
Property Services	\$172,332	\$178,865	\$6,533	3.79%
Purchased Services	\$728,907	\$1,542,164	\$813,257	111.57%
Loans	\$0	\$0	\$0	
Capital Outlay	\$2,424,649	\$3,571,185	\$1,146,536	47.29%
Debt Service	\$207,281	\$354,189	\$146,908	70.87%
Transfers	\$1,148,117	\$1,263,600	\$115,483	10.06%
Interfund Charges	\$3,655,251	\$3,904,226	\$248,975	6.81%
Other Miscellaneous	\$16,136	\$16,900	\$764	4.73%
Total	\$48,608,868	\$52,273,105	\$3,664,237	7.54%
*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library				
+ Transit (Urban) + Video Svcs + Debt Svcs				
Tax Funds*	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Property Tax	\$27,298,988	\$28,576,621	\$1,277,633	4.68%
Property Tax Interest & Other	\$933,292	\$993,292	\$60,000	6.43%
Other Tax	\$1,033,000	\$1,035,000	\$2,000	0.19%
License & Permits	\$865,352	\$855,601	-\$9,751	-1.13%
Rentals & Leases	\$1,023,999	\$1,008,003	-\$15,996	-1.56%
Charges for Service	\$1,561,101	\$1,641,160	\$80,059	5.13%
Inter-Government	\$9,026,496	\$9,804,288	\$777,792	8.62%
Fines & Forefit	\$419,649	\$363,874	-\$55,775	-13.29%
Interfund Revenues	\$5,546,859	\$5,729,655	\$182,796	3.30%
Miscellaneous	\$673,387	\$699,941	\$26,554	3.94%
Other Financing Sources	\$1,317,725	\$1,565,670	\$247,945	18.82%
Total	\$49,699,848	\$52,273,105	\$2,573,257	5.18%
*includes General +Liability Insurance+ Street + Recreation + Cemetery + Airport + Library				
+ Transit (Urban) + Video Svcs + Debt Svcs				
Use of Cash Reserves	\$0	\$0	\$0	
Tax Funds*	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$33,446,580	\$34,477,902	\$1,031,322	3.08%
% of budget to labor	68.81%	65.96%		
Remainder (operating & capital)	\$15,162,288	\$17,795,203	\$2,632,915	17.36%

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 FY18, the tax fund “family” is up \$1,196,983 (2.41%) vs. FY17.

Use of cash reserves. For FY18 the tax fund family indicates it will not spend reserves.

City-Wide	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Personnel (wages, all types)	\$32,429,400	\$33,157,934	\$728,534	2.25%
Benefits, Medical	\$6,350,503	\$6,910,788	\$560,285	8.82%
Benefits, Other	\$9,438,294	\$9,499,370	\$61,076	0.65%
Supplies	\$7,146,858	\$7,208,646	\$61,788	0.86%
Professional Services	\$4,061,580	\$4,390,961	\$329,381	8.11%
Repair Services	\$2,056,197	\$2,001,564	-\$54,633	-2.66%
Utilities	\$4,066,899	\$4,364,576	\$297,677	7.32%
Property Services	\$411,689	\$424,622	\$12,933	3.14%
Purchased Services	\$2,896,488	\$2,960,508	\$64,020	2.21%
Loans	\$419,765	\$951,310	\$531,545	126.63%
Capital Outlay	\$24,293,659	\$26,740,511	\$2,446,852	10.07%
Debt Service	\$4,154,182	\$4,086,302	-\$67,880	-1.63%
Transfers	\$5,662,288	\$5,853,645	\$191,357	3.38%
Interfund Charges	\$9,104,786	\$9,483,656	\$378,870	4.16%
Other Miscellaneous	\$19,686	\$20,450	\$764	3.88%
Total	\$112,512,274	\$118,054,843	\$5,542,569	4.93%
City Wide	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Property Tax	\$27,524,778	\$28,576,621	\$1,051,843	3.82%
Property Tax Interest & Other	\$933,292	\$993,292	\$60,000	6.43%
Other Tax	\$1,033,000	\$1,035,000	\$2,000	0.19%
License & Permits	\$874,352	\$871,601	-\$2,751	-0.31%
Rentals & Leases	\$1,457,784	\$1,457,438	-\$346	-0.02%
Charges for Service	\$32,889,070	\$33,873,766	\$984,696	2.99%
Inter-Government	\$16,267,669	\$29,056,756	\$12,789,087	78.62%
Fines & Forfeit	\$441,135	\$400,360	-\$40,775	-9.24%
Interfund Revenues	\$9,104,786	\$9,483,656	\$378,870	4.16%
Miscellaneous	\$1,462,280	\$1,380,926	-\$81,354	-5.56%
Other Financing Sources	\$6,381,008	\$6,582,956	\$201,948	3.16%
Total	\$98,369,154	\$113,712,372	\$15,343,218	15.60%
City Wide	Budgeted FY17	Budgeted FY18	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$48,218,197	\$49,568,092	\$1,349,895	2.80%
% of budget to labor	42.86%	41.99%		
Remainder (operating & capital)	\$64,294,077	\$68,486,751	\$4,192,674	6.52%

The “city-wide” snapshot sometimes loses some explanatory power because the overall figures mask year to year changes in capital projects and grants that materially impact the overall numbers. Overall, the city is authorized to spend more than it anticipates in revenue primarily for these reasons: 1) Federal Aid Projects Fund will expend reserves to complete planned Idaho Transportation Projects; 2) the Worker’s Compensation Insurance Fund is authorized to spend reserves if needed; 3) the Sanitation Fund is developed to expend reserves for services 4) The Water Construction Fund budget is developed to spend bond monies for water rights if opportunity is presented to the City in FY18 5)The Water Fund plans to spend reserves for capital projects 6)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 FY2018 Budget Summary on page 9 and 10 for notes on each fund.