

FY 2019 Budget Digest

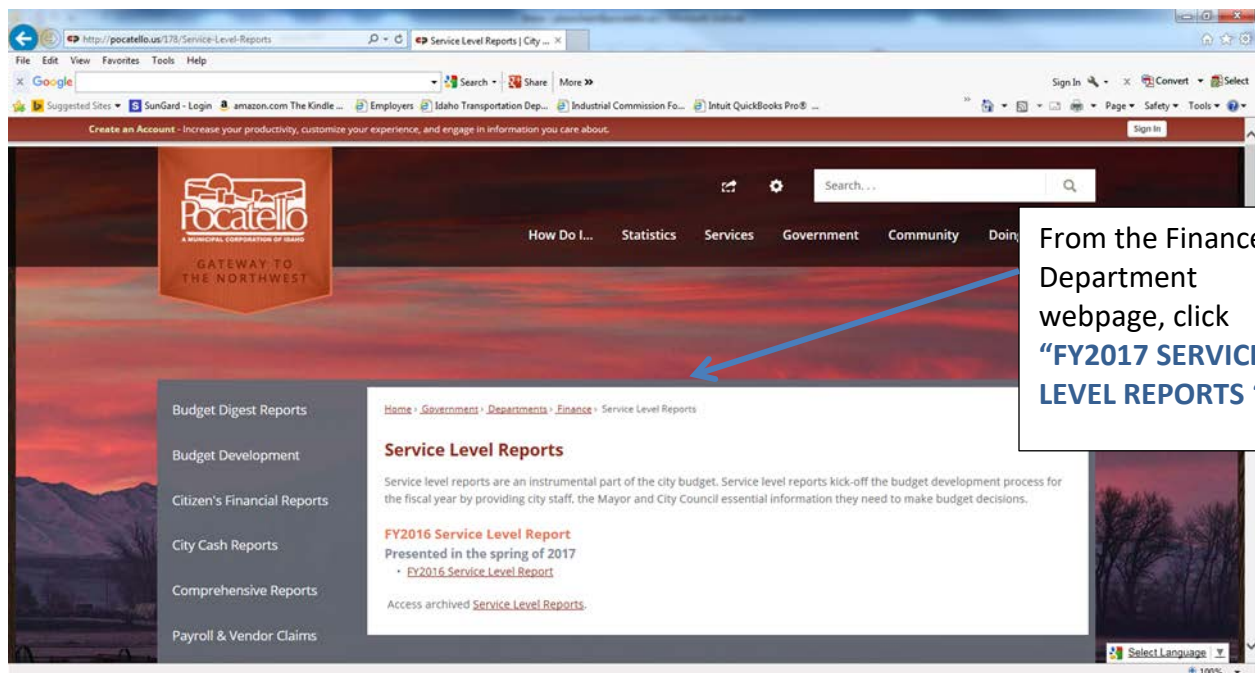


This document provides detailed information on the proposed FY 2019 budget for the City of Pocatello. Fiscal Year 2019 (FY 2019) begins on October 1, 2018 thru September 30, 2019.

A public hearing on the proposed budget will be held at 6:00 pm on Thursday, August 2, 2018 in the Council Chambers at City Hall, 911 North 7th Avenue, Pocatello, Idaho 83201.

The City Council subsequently will consider the FY 2019 Budget Ordinance during the regular meeting of August 16, 2018.

The “**Service Level Reports**” briefings available on-line by department provide additional information and analysis that was used to build the FY19 proposed budget. Departments briefed their FY17 results and performance statistics that helped guide resources in the FY19 plan. The link to the report is <http://pocatello.us/178/Service-Level-Reports>



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Discussion & Analysis

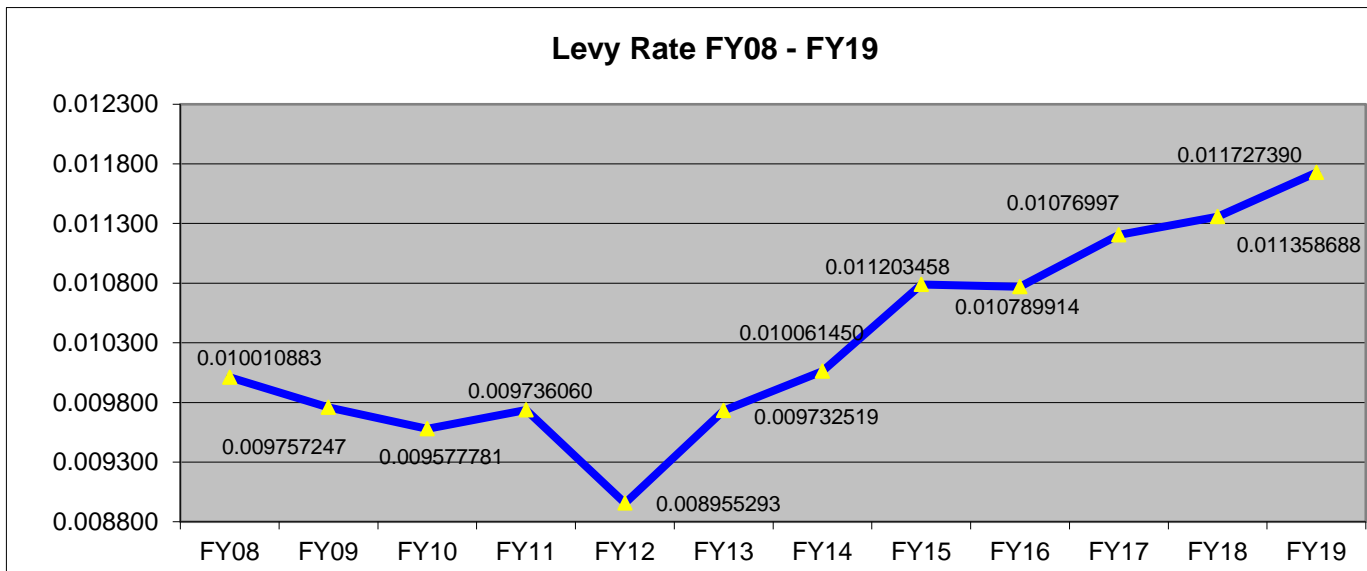
1. Property Taxes. The FY19 budget projects a 3.25% increase in the city levy rate. The homeowner's exemption remained \$100,000. At current estimates, the levy rate would be .011727390 (\$100,000 taxable value would pay \$1,172.74). Last year's levy was .011358688 (\$100,000 taxable value pays \$1,135.87). Recent city levy rates expressed for \$100,000 taxable value are:

FY2012	\$895.53
FY2013	\$973.25
FY2014	\$1,006.15
FY2015	\$1,078.99
FY2016	\$1,076.99
FY2017	\$1,117.09
FY2018	\$1,135.87
FY2019	\$1,172.74

- Predicted 3.25% levy increase vs. FY18
- Final valuation numbers could result in a smaller increase to levy
- Valuation numbers are provided to the City by the last week of July 2018

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.

	FY17	FY18	FY19 (estimated)
\$100,000 Taxable Value	\$ 1,117.09	\$ 1,135.87	\$ 1,172.74
\$200,000 residence (tax impact) (maximum value to take full advantage of current homeowner exemption)	\$ 1,179.22	\$ 1,135.87	\$ 1,172.74
Homeowner's Exemption (50% of taxable value is exempt, up to this limit, adjusted yearly according to an index of home values)	\$ 94,745	\$ 100,000	\$ 100,000



2. Non-property tax revenue. The FY19 budget illustrates other non-property tax revenue sources that assist tax supported services. Sales tax revenue continues to see growth and the budget reflects growth from the expected sales tax to be collected from online sales. Sales tax is growing at about 3.5%. General Fund Interest is expected to grow due to increasing interest rates. 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 FY19 revenue conservatively as good financial stewards.

Item	2013 actual	2014 actual	2015 actual	2016 actual	2017 actual	Prior 12 mo (FY17/FY18)	FY18 Budget	FY19 Budget
Sales Tax	\$3,918,803.14	\$4,067,130.86	\$4,233,210.29	\$4,370,160.22	\$4,493,587.84	\$4,583,094.83	\$4,649,540	\$4,641,000
Highway User	\$1,802,459.49	\$1,804,708.00	\$1,899,603.18	\$2,491,762.33	\$2,537,589.80	\$2,556,076.21	\$2,475,000	\$2,577,000
Road & Bridge	\$390,173.87	\$365,921.29	\$599,732.75	\$1,054,306.01	\$898,066.43	\$883,286.49	\$750,000	\$800,000
Building Permits	\$456,143.86	\$422,899.29	\$631,230.25	\$861,598.82	\$815,815.34	\$555,191.86	\$675,000	\$675,000
Nat. Gas Franchise	\$366,141.54	\$385,107.79	\$353,410.63	\$367,787.60	\$364,576.38	\$340,926.09	\$365,000	\$365,000
Liquor Tax	\$600,015.00	\$576,433.00	\$570,235.00	\$604,618.00	\$641,665.00	\$658,413.00	\$600,000	\$600,000
Gen Fund Interest	\$25,596.19	\$165,925.40	\$171,154.54	\$247,302.97	\$369,151.18	\$478,510.61	\$225,000	\$475,000
Cable Franchise	\$289,730.63	\$292,102.00	\$267,161.00	\$246,259.82	\$226,671.12	\$212,921.81	\$230,000	\$200,000
Magistrate Court	\$249,337.86	\$274,701.97	\$320,344.75	\$243,525.41	\$217,045.21	\$224,542.10	\$243,525	\$225,000
Electric Franchise	\$402,479.19	\$430,716.75	\$424,396.39	\$432,227.74	\$451,028.98	\$453,885.41	\$440,000	\$440,000
Cemetery Charges	\$284,105.00	\$330,955.00	\$273,190.00	\$332,420.00	\$364,838.00	\$383,950.00	\$340,000	\$380,000
Total For FY	\$8,784,985.77	\$9,116,601.35	\$9,743,668.78	\$11,251,968.92	\$11,380,035.28	\$11,330,798.41	\$10,993,065	\$11,378,000

3. Budgetary Planning. The City has developed a more conservative approach to budget development with the concept of, 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 2019 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 which allowed the Street department to complete projects and purchase equipment, the Cemetery fund to purchase a riding lawn mower, the Airport fund to repair the terminal roof, and the Transit fund to purchase new buses. This policy has had a positive impact to budget development for fiscal year 2019.

The City has also continued to move unexecuted retirement payoffs for vacation and sick leave to a Retirement Payout Fund. This has created a positive budgetary impact since we only have to budget for an individual retirement one time. Unexecuted capital expenditures are also moved to a Capital savings fund for future use.

4. Labor Costs & Compensation. Being a service industry, labor is the single largest cost in the city, accounting for 45.89% of total city expense, including all associated benefits. In the general fund, labor accounts for 76.57% of the budgeted expense (the general fund includes most of the employees in the city, including police & fire). The Consumer Price Index increased 2.041% from October 2016 to October 2017. The City has continued to utilize the new pay plan that was implemented in fiscal year 2018 and general employees (not in their probationary period) will receive a 1-step increase. 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 employees 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	Oct-Oct prior yr % Change	City COLA's
	in CPI	
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	17.00%	0.00%
2018	1.64%	Hybrid Plan
2019	2.04%	Hybrid Plan

Medical benefits were another difficult area in building this budget. The final health insurance expense for the City may increase 11.97% for all non-fire department employees. The Fire department left the City’s medical pool starting in fiscal year 2018. The City’s distribution share rate for insurance is 95% for 1-party, 90% for 2-party, and 85% for 3-party or greater. Dental insurance rates remained the same and life insurance rates decreased.

Retirement benefits will realize a change in rates for the FY19 budget plan. The increase will take effect in July 2019 for one quarter of the fiscal year. The total budgetary impact citywide 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. The change in rates was supposed to occur in July 2018, but was postponed by the PERSI board.

5. Bonded Debt and capital planning. In fiscal year 2018, the Fire department incurred debt to replace 3 pumper trucks. 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 Mayor and Council budgeted for capital contingency expenditures in the amount of \$1,751,106 for FY 2018. These funds have facilitated capital expenditures for the purchase and remodel of a new Street/Sanitation building, completion of the Ross Park bathroom, Fire Master Plan, creation of a Fleet Management fund, new trucks for Animal Services, a car video server for the Police department and 2 thermal imagers for the Fire department. The fiscal year 2019 budget provides the Mayor and Council with the ability to meet capital needs with a capital contingency budget of \$1,000,000 as well as a “general” contingency budget of \$661,464.

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 has been proposed. 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.

7. Emergency Services. The FY19 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 2019 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 was 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 the of 2015 and will be completed in FY 2018.

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 95-gallon sanitation cart service and has standard residential sewer. The combined impact in FY19 of proposed utility changes are illustrated below:

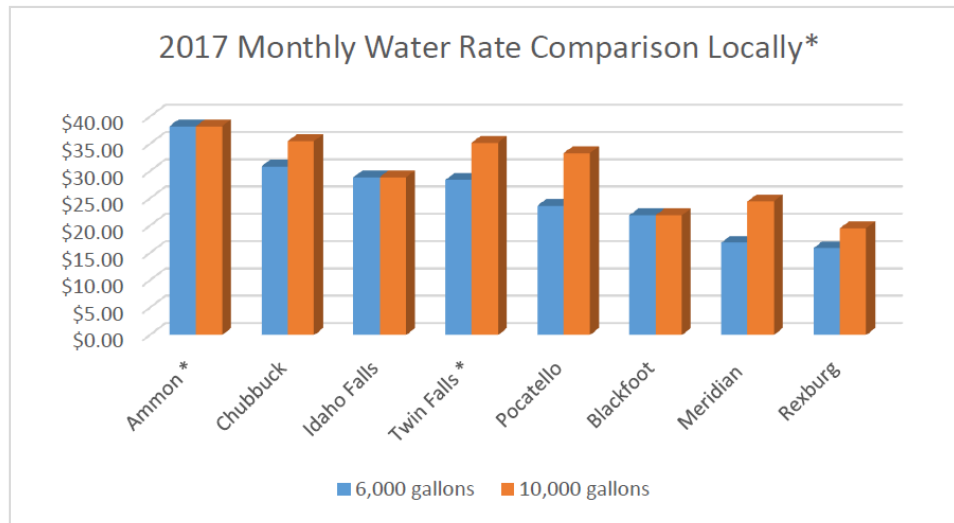
City of Pocatello, ID Utility rate comparison

	Adopted FY 17	Adopted FY 18	Proposed FY 19	Net Increase
Sanitation 95-gallon service	\$17.45	\$17.97	\$18.52	\$0.55
Water 3/4" fixed line charge	\$9.20	\$9.60	\$10.05	\$0.45
Water 9,000 gallons	\$21.69	\$22.32	\$22.86	\$0.54
Sewer, residential service	\$29.75	\$30.55	\$31.35	\$0.80
Monthly Total	\$78.09	\$80.44	\$82.78	\$2.34

*The changes to utility rates will become effective October 1, 2018 for Sanitation, Water and Sewer.

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 affect 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 FY17 (FY18 comparison still to be determined as we and others adjust rates for the coming year):

Water:



	Ammon *	Chubbuck	Idaho Falls	Twin Falls *	Pocatello	Blackfoot	Meridian	Rexburg
6,000 gallons	\$38.25	\$30.90	\$28.90	\$28.38	\$23.66	\$21.90	\$16.89	\$15.87
10,000 gallons	\$38.25	\$35.50	\$28.90	\$35.22	\$33.30	\$21.90	\$24.49	\$19.55

* Ammon's water is a flat rate, \$38.25 for small lots and \$45.75 for new large lots.

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

10. FY19 budget overall.

Strengths of the budget plan include:

- The 2019 budget proposal addresses labor with the addition of 7 public safety positions, 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.
- 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 and other one-time needs.
- Continuation of the 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 City will change its medical insurance provider to Blue Cross, with the hope that employees will be better served and will be provided competitive rates.

Shortcomings to bear in mind include:

- Continued medical insurance cost increases, but the change in medical consultant services and insurance carrier could have an impact on the development of the FY 2020 budget.

Detailed FY 2019 Proposed Budget Tables

The following pages are excerpts from the FY19 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 \$29,785,570 in property taxes will be spent, how that compares to last year, how taxes compare FY08-FY19 and what the projected levy rate will be, based on current valuation projections from the County Assessor. If valuation comes in a little stronger, the levy rate would be a little less than shown here. If valuation is a little less, then the levy rate could go up.
- 5) **Expenditures.** This table shows expenditures by fund by broad categories (wages, benefits, supplies, utilities, etc.). The single biggest expense for the city is labor, with wages, medical benefits and other benefits combining for 45.89% 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 Street Fund, Water Fund, Water Pollution Control Fund, Airport Construction Fund, and Capital Improvement 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 67.38% of the General Fund. The General Fund accounts for the largest share of property tax dollars (72.37%).
- 7) **General Fund Comparisons FY18 to FY19.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY18 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY18 to FY19.** This three-page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY18 to FY19.** 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 FY19 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 (FY2017) as part of the input to the FY2019 budget (with the FY2018 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 :

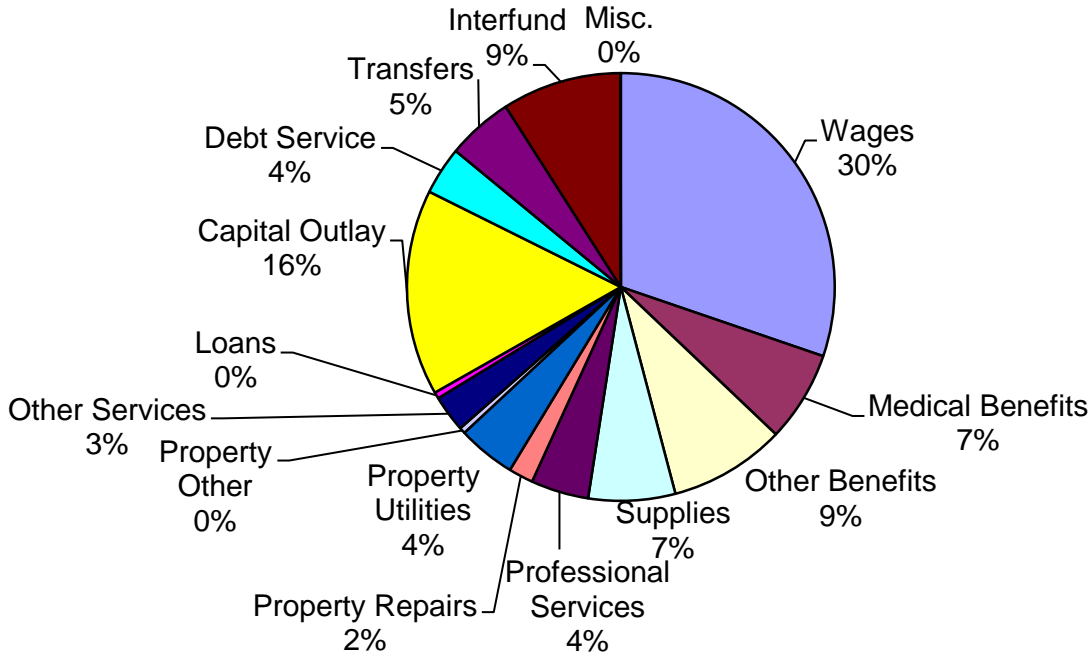
- 1) **FY 2019 Proposed Budget – Key Parameters** (this document)
- 2) **FY 2017 Service Level Report** (discusses city services for the last completed year)
- 3) **Proposed Fee Changes FY 2019 – detailed listing** (details fee changes for FY19)

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).

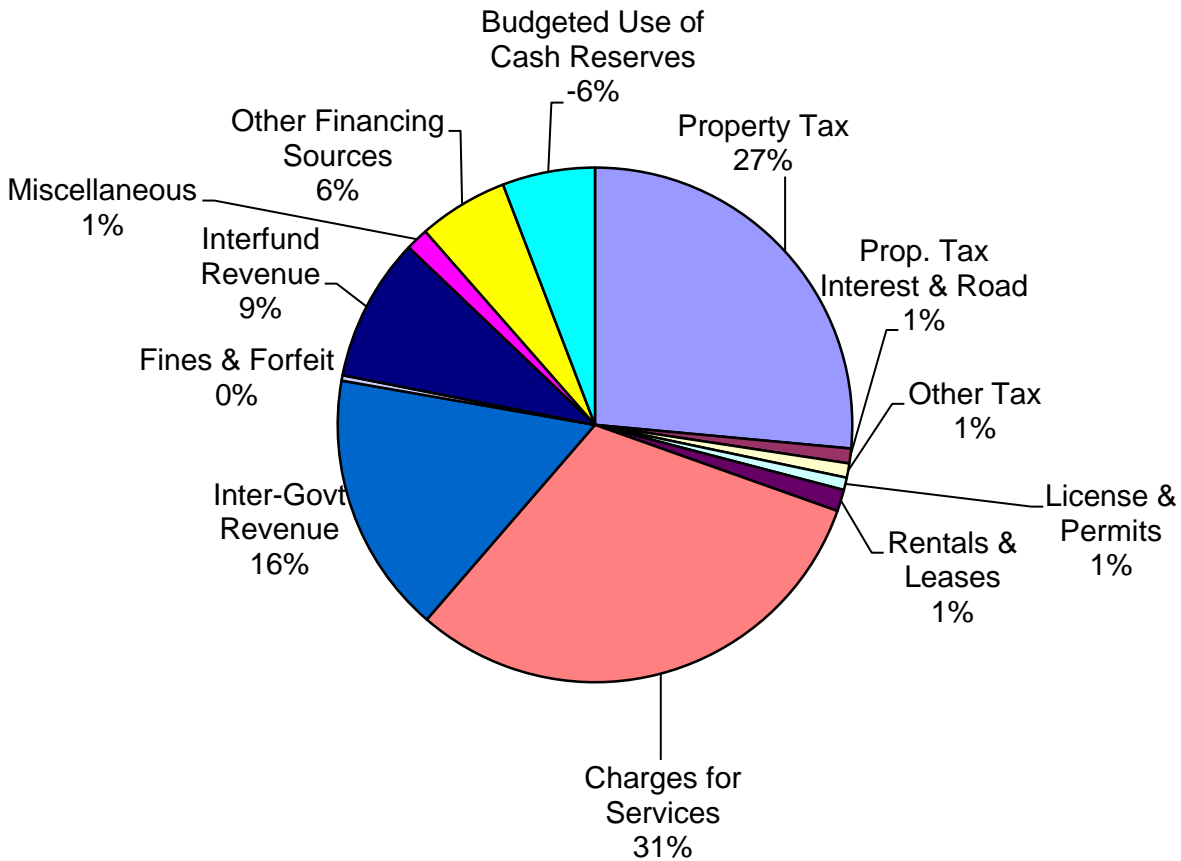
FY 2019 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
June 19, 2018			(Under)	Notes
General Fund - 001	\$35,363,917	\$35,363,917	\$0	
Liability Insurance Fund - 002	\$1,194,002	\$1,194,002	\$0	
Street Fund - 003	\$6,692,628	\$6,692,628	\$0	
Recreation Fund - 004	\$2,795,095	\$2,795,095	\$0	
Cemetery Fund - 005	\$584,442	\$584,442	\$0	
Airport Fund - 006	\$1,659,151	\$1,738,651	(\$79,500)	planned use of reserves
Library Fund - 007	\$1,778,111	\$1,778,111	\$0	
Transit Rural Fund - 008	\$1,070,244	\$1,070,244	\$0	
Transit Urban Fund - 009	\$2,191,132	\$2,191,132	\$0	
Video Services Fund - 012	\$0	\$0	\$0	
Business Improvement Fund - 013	\$100,000	\$100,000	\$0	
Chief Theater Fund - 014	\$0	\$10,695	(\$10,695)	planned use of reserves
Emergency Repair Fund - 016	\$100,000	\$100,000	\$0	
Stormwater Env Science Fund - 017	\$503,813	\$503,813	\$0	
Sanitation Fund - 030	\$8,043,403	\$8,545,639	(\$502,236)	planned use of reserves
Water Fund - 031	\$12,222,629	\$13,489,145	(\$1,266,516)	planned use of reserves
Water Pollution Control Fund - 032	\$11,233,163	\$12,129,696	(\$896,533)	planned use of reserves
Ambulance District Fund - 035	\$3,536,936	\$3,536,936	\$0	
Water Capacity Fee Fund - 037	\$374,254	\$0	\$374,254	Building reserves
WPC Capacity Fee Fund - 038	\$268,617	\$0	\$268,617	Building reserves
Information Systems Fund - 050	\$1,213,461	\$1,301,461	(\$88,000)	planned use of reserves
Fleet Management Fund - 051	\$232,774	\$232,774	\$0	
Utility Billing Fund - 052	\$1,252,945	\$1,433,026	(\$180,081)	planned use of reserves
Medical Insurance Fund - 053	\$110,313	\$110,313	\$0	
Public Works Fund - 054	\$280,592	\$280,592	\$0	
Fuel Internal Service Fund - 055	\$1,033,006	\$1,033,006	\$0	
Worker's Insurance Fund - 056	\$694,136	\$1,216,594	(\$522,458)	potential use of reserves
Education Benefits Fund - 057	\$101,428	\$101,428	\$0	
Govt Debt Service Fund - 059	\$227,568	\$227,568	\$0	
WPC Debt Svc Fund - 060	\$3,044,328	\$3,044,328	\$0	
Water Debt Service Fund - 061	\$795,383	\$795,383	\$0	
Federal Aid Projects Fund - 070	\$342,681	\$342,681	\$0	
Street Special Projects Fund - 071	\$0	\$0	\$0	
Airport Construction Fund - 072	\$3,137,000	\$3,137,000	\$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 2019 Budget Summary	Budgeted	Budgeted	Revenue	
By Fund	Revenue	Expenditures	Over	
			(Under)	
Fire Apparatus Capital Fund - 075	\$0	\$1,160	(\$1,160)	planned use of reserves
Building Renovation Fund - 076	\$35,880	\$0	\$35,880	Building reserves
Street Equipment Capital Fund - 077	\$0	\$0	\$0	
Other Activity Capital Fund - 078	\$1,049,000	\$1,000,000	\$49,000	Building reserves
CDBG Entitlement Grant Fund - 081	\$1,462,177	\$1,462,177	\$0	
Police Grants Fund - 088	\$54,986	\$54,986	\$0	
Police Retirement Trust Fund - 951	\$255,000	\$740,779	(\$485,779)	planned use of reserves
Retirement Payout Fund - 952	\$197,168	\$531,375	(\$334,207)	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	\$36,820	\$92,400	(\$55,580)	Potential use of reserves
Zoo Animal Trust Fund - 957	\$3,500	\$49,213	(\$45,713)	planned use of reserves
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	
Sidewalk Loan Trust - 959	\$0	\$0	\$0	
Façade Loan Trust - 962	\$42,303	\$72,682	(\$30,379)	planned use of reserves
Property Abatement Fund - 964	\$15,000	\$116,313	(\$101,313)	potential use of reserves
Total Revenues & Expenditures	\$105,629,040	\$112,152,421	(\$6,523,381)	
Less Transfers	\$15,718,289	\$15,718,289		
Totals less transfers	\$89,910,751	\$96,434,132		

City-Wide Expense By Function



City-Wide Revenues By Source



BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019

June 19, 2018	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	\$ 35,363,917	\$ 21,454,951	\$ 243,292	\$ 1,005,000	\$ 855,601	\$ 33,503	\$ 247,487	\$ 5,975,154	\$ 313,120	\$ 3,895,614	\$ 560,929	\$ 779,266	\$ -
Liability Insurance Fund 002	\$ 1,194,002	\$ 483,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,015	\$ -	\$ -	\$ -
Street Fund 003	\$ 6,692,628	\$ 2,118,388	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 2,577,000	\$ -	\$ 1,116,875	\$ 36,302	\$ 44,063	\$ -
Recreation Fund 004	\$ 2,795,095	\$ 1,445,896	\$ -	\$ -	\$ -	\$ 489,733	\$ 568,648	\$ -	\$ -	\$ -	\$ 290,818	\$ -	\$ -
Cemetery Fund 005	\$ 584,442	\$ 193,975	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 10,467	\$ -
Airport Fund 006	\$ 1,659,151	\$ 1,019,203	\$ -	\$ -	\$ -	\$ 527,819	\$ 110,929	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ (79,500)
Library Fund 007	\$ 1,778,111	\$ 1,741,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,229	\$ -	\$ 4,280	\$ -	\$ -
Transit Rural Fund 008	\$ 1,070,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,250	\$ 679,743	\$ -	\$ -	\$ 10,000	\$ 5,251	\$ -
Transit Urban Fund 009	\$ 2,191,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,750	\$ 1,219,781	\$ -	\$ 25,072	\$ 40,000	\$ 508,529	\$ -
Video Services Fund 012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Improvement District 013	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Chief Theater Fund 014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,695)
Emergency Repair Fund 016	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Stormwater Env Sciences Fund 017	\$ 503,813	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 53,000	\$ -	\$ 349,813	\$ 100,000	\$ -	\$ -
Sanitation Fund 030	\$ 8,043,403	\$ -	\$ -	\$ -	\$ -	\$ 322,748	\$ 7,685,628	\$ -	\$ -	\$ -	\$ 2,300	\$ 32,727	\$ (502,236)
Water Fund 031	\$ 12,222,629	\$ -	\$ -	\$ -	\$ -	\$ 14,800	\$ 12,150,829	\$ -	\$ -	\$ -	\$ 27,000	\$ 30,000	\$ (1,266,516)
Water Pollution Control Fund 032	\$ 11,233,163	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 11,085,163	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ (896,533)
Ambulance Fund 035	\$ 3,536,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,472,227	\$ -	\$ -	\$ -	\$ 64,709	\$ -
Water Capacity Fee Fund 037	\$ 374,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,254
WPC Capacity Fee Fund 038	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,617
Information Systems Fund 050	\$ 1,213,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,182,783	\$ -	\$ 30,678	\$ (88,000)
Fleet Management Fund 051	\$ 232,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,774	\$ -	\$ -	\$ -
Utility Billing Fund 052	\$ 1,252,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,500	\$ -	\$ -	\$ 1,082,477	\$ 230	\$ 5,738	\$ (180,081)
Medical Insurance Fund 053	\$ 110,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,313	\$ -	\$ -	\$ -
Public Works Admin. Fund 054	\$ 280,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,592	\$ -	\$ -	\$ -
Fuel Internal Service Fund 055	\$ 1,033,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,033,006	\$ -	\$ -	\$ -
Worker's Insurance Fund 056	\$ 694,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (522,458)
Education Benefits Fund 057	\$ 101,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,428	\$ -	\$ -	\$ -
Govt Debt Service Fund 059	\$ 227,568	\$ 227,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Debt Service Fund 060	\$ 3,044,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,044,328	\$ -
Water Debt Service Fund 061	\$ 795,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,383	\$ -
Federal Aid Construction Fund 070	\$ 342,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,681	\$ -
Street Construction Fund 071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Construction Fund 072	\$ 3,137,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 2,977,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Construction Fund 073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,651,036)
WPC Construction Fund 074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Apparatus Capital Fund 075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,160)
Building Renovation Fund 076	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ 35,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,880
Street Equipment Capital Fund 077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Acquisition Fund 078	\$ 1,049,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,000	\$ 49,000
Entitlement Grant Fund 081	\$ 1,462,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,436,177	\$ -	\$ -	\$ 4,000	\$ 22,000	\$ -
Police Grants Fund 088	\$ 54,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 36,486	\$ -	\$ -	\$ -	\$ -
Police Retirement Trust Fund 951	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000	\$ -	\$ (485,779)
Retirement Payout Trust Fund 952	\$ 197,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,168	\$ (334,207)
Airport Bond Trust Fund 953	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 54
EIDC Revolving Loan Trust Fund 954	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,150	\$ 264,850	\$ -
CDR Loan Trust Fund 955	\$ 36,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,820	\$ -	\$ (55,580)
Zoo Animal/Education Trust Fund 957	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (45,713)
Water Acquisition Trust 958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Revolving Loan Trust 959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Façade Loan Trust Fund 962	\$ 42,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,303	\$ -	\$ (30,379)
Property Abatement Fund 964	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (101,331)
GRAND TOTALS	\$ 105,629,040	\$ 29,685,570	\$ 1,043,292	\$ 1,005,000	\$ 871,601	\$ 1,524,483	\$ 34,663,191	\$ 18,408,582	\$ 381,835	\$ 10,120,762	\$ 1,597,886	\$ 6,326,838	\$ (6,523,391)

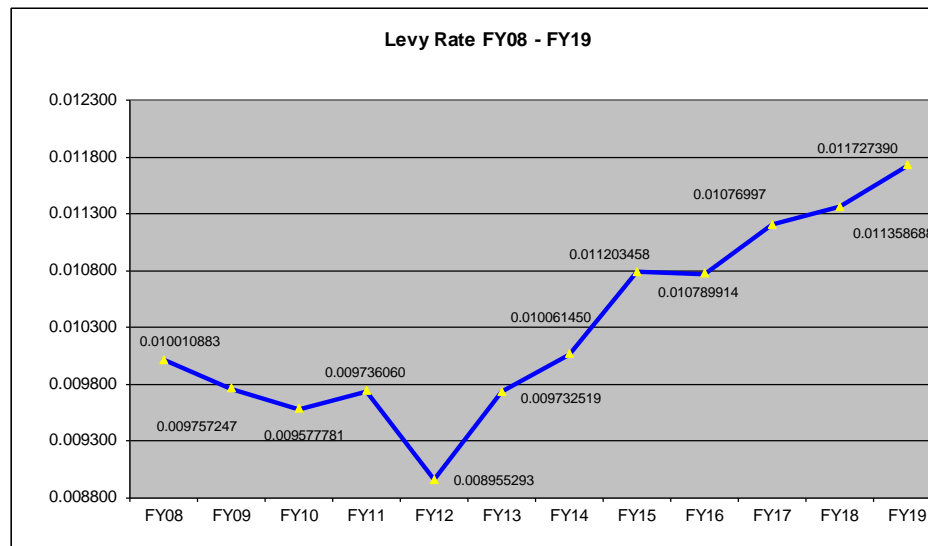
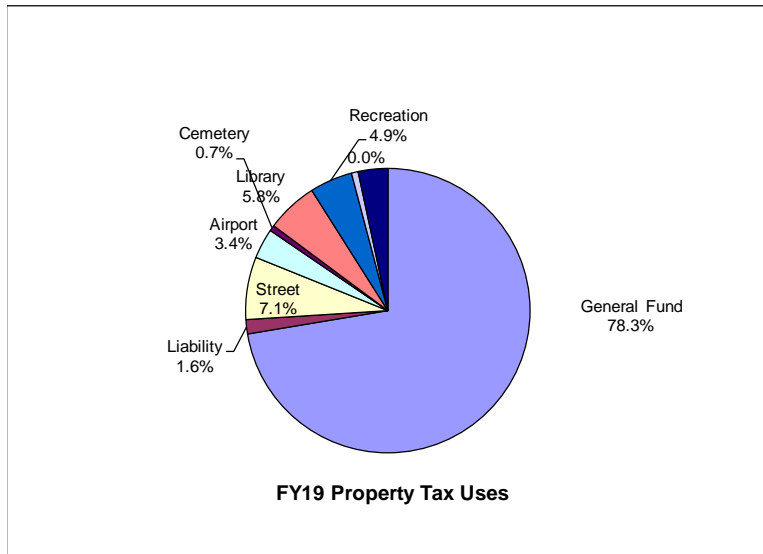
FY19 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Liability	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Capital Improvement
FY18 Property Tax Summary	\$28,576,621	\$21,705,736	\$458,049	\$2,258,520	\$852,010	\$187,338	\$1,653,061	\$1,235,122	\$226,785	\$0
FY19 Property Tax Summary	\$29,785,570	\$21,554,951	\$483,987	\$2,118,388	\$1,019,203	\$193,975	\$1,741,602	\$1,445,896	\$227,568	\$1,000,000
\$ change	\$1,208,949	-\$150,785	\$25,938	-\$140,132	\$167,193	\$6,637	\$88,541	\$210,774	\$783	\$1,000,000
% change	4.23%	-0.69%	5.66%	-6.20%	19.62%	3.54%	5.36%	17.07%	0.35%	0.00%
Projected Levy rate	0.01172739	0.008486771	0.000190559	0.000834067	0.000401288	0.0000763732	0.0006857162	0.0005692886	0.0000895997	0.000393727
Statutory limit	N/A	0.009000000	No limit	No limit	0.000600000	0.000400000	0.001000000	0.000600000	No Limit	0.000400000
Difference		0.000513			0.000198712	0.000323627	0.000314284	0.000030711		0.000006273

Estimated Valuation:	Base Value
Bannock County:	\$2,513,117,557
Power County:	\$ 2,711,780
New Construction	\$ 0
New annexation	\$ 0
Total Valuation	\$2,515,829,337

Property Tax History

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Valuation	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	\$2,515,829,337	\$2,539,829,337
\$ Levied	\$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	\$29,785,570
Levy Rate	0.010010883	0.009757247	0.009577781	0.009736060	0.008955293	0.009732519	0.010061450	0.010789914	0.01076997	0.011203458	0.011358688	0.011727390
Rate Change	-3.60%	-2.53%	-1.84%	1.65%	-8.02%	8.68%	3.38%	7.24%	-0.18%	4.02%	1.39%	3.25%

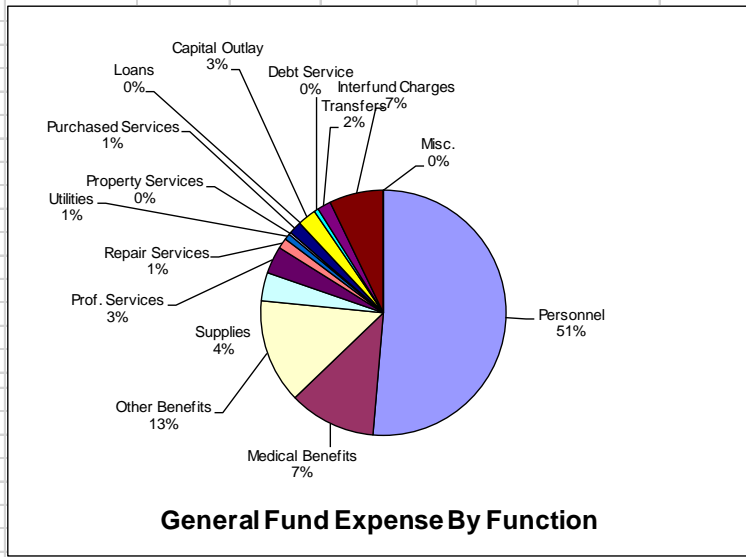
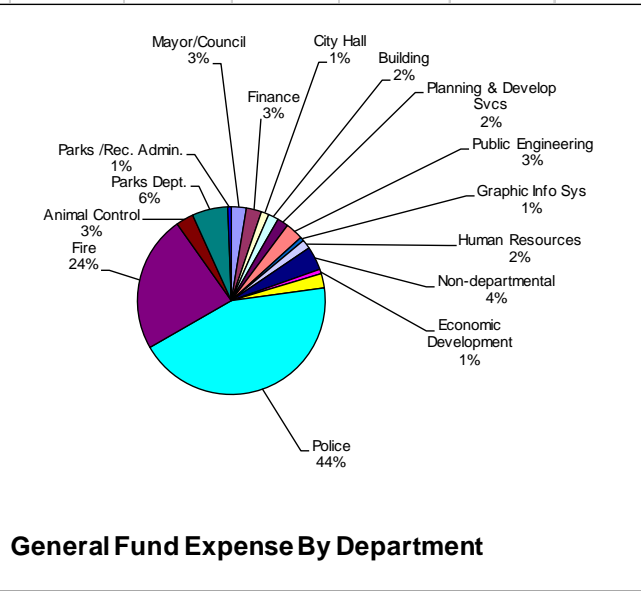


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019**

	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	\$35,363,917	\$18,163,534	\$4,053,390	\$4,860,449	\$1,320,398	\$1,273,579	\$481,278	\$279,889	\$106,948	\$597,536	\$0	\$863,922	\$203,942	\$633,297	\$2,523,655	\$2,100	\$0
Liability Insurance Fund 002	\$1,194,002	\$128,773	\$17,334	\$29,546	\$3,589	\$49,580	\$0	\$0	\$0	\$854,254	\$0	\$0	\$0	\$40,644	\$70,282	\$0	\$0
Street Fund 003	\$6,692,628	\$1,826,614	\$455,514	\$616,688	\$566,335	\$128,320	\$259,700	\$538,300	\$90,878	\$36,450	\$0	\$1,210,000	\$0	\$352,001	\$611,828	\$0	\$0
Recreation Fund 004	\$2,795,095	\$1,037,801	\$147,740	\$242,381	\$443,990	\$167,733	\$60,990	\$216,685	\$24,148	\$50,050	\$0	\$200,000	\$0	\$5,005	\$183,772	\$14,800	\$0
Cemetery Fund 005	\$584,442	\$309,893	\$51,002	\$77,658	\$58,664	\$15,825	\$7,725	\$8,200	\$450	\$7,700	\$0	\$0	\$0	\$1,323	\$46,002	\$0	\$0
Airport Fund 006	\$1,738,651	\$486,451	\$120,375	\$128,378	\$89,871	\$82,945	\$38,200	\$135,055	\$700	\$46,317	\$0	\$58,000	\$0	\$2,463	\$549,896	\$0	-\$79,500
Library Fund 007	\$1,778,111	\$873,140	\$221,495	\$224,751	\$208,079	\$11,814	\$53,268	\$20,316	\$0	\$15,507	\$0	\$0	\$0	\$4,256	\$145,485	\$0	\$0
Transit Rural Fund 008	\$1,070,244	\$467,367	\$87,469	\$122,455	\$128,425	\$86,620	\$18,750	\$10,500	\$3,000	\$15,171	\$0	\$35,692	\$0	\$2,311	\$92,484	\$0	\$0
Transit Urban Fund 009	\$2,191,132	\$1,099,071	\$227,147	\$295,929	\$350,913	\$22,830	\$41,500	\$10,900	\$7,000	\$30,932	\$0	\$0	\$0	\$42,496	\$62,414	\$0	\$0
Video Services Fund 012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$10,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$695	\$0	-\$10,695
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$97,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,644	\$0	\$0
Stormwater Env Science Fund 017	\$503,813	\$143,412	\$32,351	\$34,278	\$44,722	\$96,260	\$10,100	\$500	\$0	\$9,798	\$0	\$100,000	\$0	\$5,717	\$26,675	\$0	\$0
Sanitation Fund 030	\$8,545,639	\$2,040,571	\$587,264	\$580,364	\$738,770	\$62,550	\$198,700	\$1,794,200	\$3,000	\$42,881	\$0	\$879,600	\$0	\$29,762	\$1,587,977	\$0	-\$502,236
Water Fund 031	\$13,489,145	\$2,347,680	\$620,546	\$628,008	\$891,925	\$727,620	\$199,030	\$1,156,352	\$106,350	\$41,119	\$0	\$4,122,000	\$0	\$827,122	\$1,818,393	\$3,000	-\$1,266,516
Water Pollution Control Fund 032	\$12,129,696	\$1,564,837	\$349,210	\$400,786	\$801,515	\$259,292	\$271,104	\$750,113	\$124,107	\$44,982	\$0	\$2,780,000	\$50	\$3,072,152	\$1,711,048	\$500	-\$896,533
Ambulance Fund 035	\$3,536,936	\$2,047,575	\$317,543	\$587,321	\$315,939	\$44,326	\$33,555	\$0	\$10,000	\$56,199	\$0	\$0	\$0	\$13,176	\$111,302	\$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	\$268,617
Information Systems Fund 050	\$1,301,461	\$463,223	\$108,714	\$105,534	\$144,055	\$106,210	\$183,340	\$0	\$0	\$15,450	\$0	\$108,600	\$0	\$2,163	\$64,172	\$0	-\$88,000
Fleet Management Fund 051	\$232,774	\$112,403	\$37,022	\$28,089	\$21,400	\$9,100	\$13,700	\$0	\$0	\$11,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utility Billing Fund 052	\$1,433,026	\$535,191	\$163,754	\$143,817	\$164,721	\$38,666	\$55,344	\$0	\$0	\$143,336	\$0	\$0	\$0	\$2,647	\$185,500	\$50	-\$180,081
Medical Insurance Fund 053	\$110,313	\$0	\$0	\$0	\$18,350	\$67,815	\$0	\$0	\$0	\$21,250	\$0	\$0	\$0	\$0	\$2,898	\$0	\$0
Public Works Admin. Fund 054	\$280,592	\$110,747	\$30,852	\$26,601	\$3,930	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$554	\$28,512	\$0	\$0
Fuel Internal Service Fund 055	\$1,033,006	\$0	\$0	\$0	\$929,962	\$1,200	\$525	\$2,000	\$0	\$0	\$0	\$50,000	\$0	\$29,063	\$20,256	\$0	\$0
Worker's Insurance Fund 056	\$1,216,594	\$0	\$0	\$0	\$100	\$160,000	\$0	\$0	\$0	\$1,044,306	\$0	\$0	\$0	\$0	\$12,188	\$0	-\$522,458
Education Benefits Fund 057	\$101,428	\$0	\$0	\$0	\$0	\$101,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Govt Debt Service Fund 059	\$227,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$6,099	\$0	\$0
Enterprise Debt Service Fund 060	\$3,044,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,016,564	\$0	\$27,764	\$0	\$0
Water Debt Service Fund 061	\$795,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,412	\$0	\$177,971	\$0	\$0
Federal Aid Construction Fund 070	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,417	\$0	\$0	\$12,764	\$0	\$0
Street Special Projects 071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Construction Fund 072	\$3,137,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,137,000	\$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	\$1,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,160	\$0	-\$1,160
Building Renovation Fund 076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,880
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	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$49,000
Entitlement Grant Fund 081	\$1,462,177	\$159,910	\$56,970	\$40,606	\$53,025	\$909,838	\$60,950	\$0	\$32,000	\$9,683	\$136,139	\$0	\$0	\$0	\$3,056	\$0	\$0
Police Grants Fund 088	\$54,986	\$0	\$0	\$0	\$52,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100	\$0	\$0
Police Retirement Trust Fund 951	\$740,779	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,139	\$0	-\$485,779
Retirement Payout Trust Fund 952	\$531,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531,375	\$0	\$0	-\$334,207
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	\$288,080	\$0	\$0	\$0	\$0	\$0	\$0
CDR Loan Trust Fund 955	\$92,400	\$0	\$0	\$0	\$5,000	\$36,800	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$600	\$0	-\$55,580
Zoo Animal/Education Trust 957	\$49,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$374	\$0	-\$45,713
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
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
Property Abatement Fund 964	\$116,313	\$0	\$0	\$0	\$0	\$114,656	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$657	\$0	-\$101,313
GRAND TOTALS	\$112,152,421	\$33,918,193	\$7,685,692	\$9,863,739	\$7,356,664	\$4,895,692	\$2,085,115	\$4,923,010	\$508,581	\$3,113,552	\$546,901	\$17,457,106	\$4,059,437	\$5,597,527	\$10,120,762	\$20,450	-\$6,523,381

Expenses: General Fund Department Detail FY2019

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.	Increase in Cash Reserves
Mayor/Council	\$910,710	\$418,483	\$159,855	\$109,064	\$15,340	\$26,215	\$2,050	\$0	\$0	\$80,050	\$0	\$0	\$0	\$3,965	\$95,688	\$0	
Finance	\$929,817	\$455,277	\$104,211	\$107,594	\$27,436	\$115,949	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,276	\$65,066	\$0	
City Hall	\$469,394	\$144,774	\$34,808	\$43,401	\$33,691	\$3,824	\$101,393	\$79,876	\$0	\$640	\$0	\$0	\$0	\$724	\$26,263	\$0	
Building	\$625,306	\$336,380	\$85,530	\$80,956	\$29,050	\$7,680	\$8,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,682	\$60,524	\$700	
Planning & Develop Svcs	\$674,567	\$375,466	\$70,246	\$86,927	\$10,170	\$11,225	\$5,691	\$0	\$0	\$23,286	\$0	\$0	\$0	\$1,877	\$89,679	\$0	
Public Engineering	\$1,079,534	\$627,274	\$123,809	\$149,883	\$32,300	\$26,000	\$4,850	\$0	\$0	\$22,806	\$0	\$0	\$0	\$8,136	\$84,476	\$0	
Graphic Info Sys	\$238,963	\$117,422	\$18,511	\$20,386	\$17,650	\$26,220	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$350	\$12,974	\$0	
Human Resources	\$557,466	\$322,538	\$55,600	\$74,453	\$5,350	\$50,168	\$2,004	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,613	\$39,210	\$0	
Non-departmental	\$1,438,421	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$109,200	\$0	\$636,106	\$0	\$508,529	\$5,742	\$0	
Economic Development	\$274,990	\$76,024	\$18,511	\$17,584	\$20,000	\$110,000	\$0	\$0	\$0	\$32,871	\$0	\$0	\$0	\$0	\$0	\$0	
Legal	\$874,383	\$426,805	\$114,563	\$101,772	\$6,720	\$143,034	\$2,445	\$0	\$0	\$8,855	\$0	\$0	\$0	\$2,134	\$68,055	\$0	
Police	\$15,513,086	\$8,633,193	\$1,899,238	\$2,245,101	\$511,790	\$292,474	\$218,457	\$2,500	\$29,220	\$185,126	\$0	\$205,000	\$0	\$61,088	\$1,229,899	\$0	
Fire	\$8,314,147	\$4,549,294	\$1,039,141	\$1,371,836	\$299,267	\$150,520	\$72,116	\$41,720	\$6,100	\$75,466	\$0	\$2,816	\$203,942	\$32,750	\$469,079	\$100	
Animal Control	\$1,072,707	\$503,805	\$122,163	\$133,387	\$85,900	\$88,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,519	\$69,784	\$0	
Parks Dept.	\$2,174,203	\$1,051,337	\$175,872	\$288,050	\$222,511	\$39,295	\$26,113	\$108,329	\$31,500	\$9,854	\$0	\$20,000	\$0	\$5,027	\$195,015	\$1,300	
Parks /Rec. Admin.	\$216,223	\$125,462	\$31,332	\$30,055	\$1,973	\$6,535	\$2,950	\$0	\$0	\$5,088	\$0	\$0	\$0	\$627	\$12,201	\$0	
Total General Fund	\$35,363,917	\$18,163,534	\$4,053,390	\$4,860,449	\$1,320,398	\$1,273,579	\$481,278	\$279,889	\$106,948	\$597,536	\$0	\$863,922	\$203,942	\$633,297	\$2,523,655	\$2,100	\$0



Expenses: General Fund Comparisons FY18 to FY19

	Total	Benefits	Benefits	Professional	Property	Property	Property	Property	Property	Purchased	Capital	Debt	Interfund	Other		
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
General Fund Total Comparison																
FY18 General Fund Total	\$35,291,268	\$17,692,775	\$3,609,724	\$4,711,284	\$1,255,727	\$1,297,487	\$506,594	\$274,335	\$108,079	\$535,650	\$0	\$2,108,106	\$121,758	\$805,411	\$2,262,238	\$2,100
FY19 General Fund Total	\$35,363,917	\$18,163,534	\$4,053,390	\$4,860,449	\$1,320,398	\$1,273,579	\$481,278	\$279,889	\$106,948	\$597,536	\$0	\$863,922	\$203,942	\$633,297	\$2,523,655	\$2,100
\$ Difference	\$72,649	\$470,759	\$443,666	\$149,165	\$64,671	-\$23,908	-\$25,316	\$5,554	-\$1,131	\$61,886	\$0	#####	\$82,184	-\$172,114	\$261,417	\$0
% Difference	0.21%	2.66%	12.29%	3.17%	5.15%	-1.84%	-5.00%	2.02%	-1.05%	11.55%	N/A	-59.02%	67.50%	-21.37%	11.56%	0.00%
Comparisons By Department																
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
FY19 Mayor/Council Dept.	\$910,710	\$418,483	\$159,855	\$109,064	\$15,340	\$26,215	\$2,050	\$0	\$0	\$80,050	\$0	\$0	\$0	\$3,965	\$95,688	\$0
\$ Difference	\$102,098	\$93,414	\$19,123	\$17,444	-\$25,020	-\$44,643	\$230	\$0	\$0	\$29,125	\$0	\$0	\$0	\$2,329	\$10,096	\$0
% Difference	12.63%	28.74%	13.59%	19.04%	-61.99%	-63.00%	12.64%	N/A	N/A	57.19%	N/A	N/A	N/A	142.36%	11.80%	N/A
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
FY19 Finance Dept.	\$929,817	\$455,277	\$104,211	\$107,594	\$27,436	\$115,949	\$0	\$0	\$39,912	\$12,096	\$0	\$0	\$0	\$2,276	\$65,066	\$0
\$ Difference	\$36,103	\$11,942	\$11,141	\$1,017	\$0	\$4,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$7,219	\$0
% Difference	4.04%	2.69%	11.97%	0.95%	0.00%	4.25%	N/A	N/A	0.00%	0.00%	N/A	N/A	N/A	2.66%	12.48%	N/A
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
FY19 City Hall Dept.	\$469,394	\$144,774	\$34,808	\$43,401	\$33,691	\$3,824	\$101,393	\$79,876	\$0	\$640	\$0	\$0	\$0	\$724	\$26,263	\$0
\$ Difference	\$10,249	-\$7,670	\$16,081	\$877	\$0	\$0	-\$1,828	\$0	\$0	\$0	\$0	\$0	\$0	-\$38	\$2,827	\$0
% Difference	2.23%	-5.03%	85.87%	2.06%	0.00%	0.00%	-1.77%	0.00%	N/A	0.00%	N/A	N/A	N/A	-4.99%	12.06%	N/A
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
FY19 Building Dept.	\$625,306	\$336,380	\$85,530	\$80,956	\$29,050	\$7,680	\$8,600	\$0	\$0	\$14,204	\$0	\$0	\$0	\$1,682	\$60,524	\$700
\$ Difference	\$26,693	\$10,003	\$9,144	\$1,054	\$250	\$500	\$0	\$0	\$0	\$2,060	\$0	\$0	\$0	\$50	\$3,632	\$0
% Difference	4.46%	3.06%	11.97%	1.32%	0.87%	6.96%	0.00%	N/A	N/A	16.96%	N/A	N/A	N/A	3.06%	6.38%	N/A
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
FY19 Planning & Develop Sv	\$674,567	\$375,466	\$70,246	\$86,927	\$10,170	\$11,225	\$5,691	\$0	\$0	\$23,286	\$0	\$0	\$0	\$1,877	\$89,679	\$0
\$ Difference	-\$41,225	-\$28,129	-\$11,126	-\$3,250	-\$100	-\$2,885	\$12	\$0	\$0	-\$20	\$0	\$0	\$0	-\$10	\$4,283	\$0
% Difference	-5.76%	-6.97%	-13.67%	-3.60%	-0.97%	-20.45%	0.21%	N/A	N/A	-0.09%	N/A	N/A	N/A	-0.53%	5.02%	N/A
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
FY19 Public Engineering	\$1,079,534	\$627,274	\$123,809	\$149,883	\$32,300	\$26,000	\$4,850	\$0	\$0	\$22,806	\$0	\$0	\$0	\$8,136	\$84,476	\$0
\$ Difference	\$3,090	\$15,385	-\$17,634	\$496	\$650	\$4,250	-\$2,900	\$0	\$0	\$4,966	\$0	\$0	\$0	-\$1,322	-\$801	\$0
% Difference	0.29%	2.51%	-12.47%	0.33%	2.05%	19.54%	-37.42%	N/A	N/A	27.84%	N/A	N/A	N/A	-13.98%	-0.94%	N/A
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
FY19 Graphic Info Sys	\$238,963	\$117,422	\$18,511	\$20,386	\$17,650	\$26,220	\$22,300	\$0	\$0	\$3,150	\$0	\$0	\$0	\$350	\$12,974	\$0
\$ Difference	\$22,168	\$8,256	\$1,979	\$847	\$0	\$9,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$1,574	\$0
% Difference	10.23%	7.56%	11.97%	4.33%	0.00%	56.82%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	3.55%	13.81%	N/A
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
FY19 Human Resources	\$557,466	\$322,538	\$55,600	\$74,453	\$5,350	\$50,168	\$2,004	\$0	\$0	\$6,530	\$0	\$0	\$0	\$1,613	\$39,210	\$0
\$ Difference	\$28,599	\$11,877	\$2,330	\$1,825	\$0	\$11,396	\$1,104	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$7	\$0
% Difference	5.41%	3.82%	4.37%	2.51%	0.00%	29.39%	122.67%	N/A	N/A	0.00%	N/A	N/A	N/A	3.86%	0.02%	N/A

Expenses: General Fund Department Comparisons FY18 to FY19 (continued)

	Total		Benefits	Benefits		Professional	Property	Property	Property	Purchased		Capital	Debt		Interfund	Other
	Budget	Personnel	Medical	Other	Supplies	Services	Repair Services	Utilities	Services	Services	Loans	Outlay	Service	Transfers	Charges	Misc.
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
FY19 Non-departmental	\$1,438,421	\$0	\$0	\$0	\$1,250	\$175,570	\$2,024	\$0	\$0	\$109,200	\$0	\$636,106	\$0	\$508,529	\$5,742	\$0
\$ Difference	-\$1,284,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0	\$0	-\$174,746	\$73	\$0
% Difference	-47.17%	N/A	N/A	N/A	0.00%	0.00%	0.00%	N/A	N/A	5.30%	N/A	0.00%	N/A	-25.57%	1.29%	N/A
FY18 Economic Development	\$224,300	\$73,174	\$16,532	\$17,038	\$0	\$110,000	\$0	\$0	\$0	\$7,556	\$0	\$0	\$0	\$0	\$0	\$0
FY19 Economic Development	\$274,990	\$76,024	\$18,511	\$17,584	\$20,000	\$110,000	\$0	\$0	\$0	\$32,871	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$50,690	\$2,850	\$1,979	\$546	\$20,000	\$0	\$0	\$0	\$0	\$25,315	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	22.60%	3.89%	11.97%	3.20%	N/A	0.00%	N/A	N/A	N/A	335.03%	N/A	N/A	N/A	N/A	N/A	N/A
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
FY19 Legal Dept.	\$874,383	\$426,805	\$114,563	\$101,772	\$6,720	\$143,034	\$2,445	\$0	\$0	\$8,855	\$0	\$0	\$0	\$2,134	\$68,055	\$0
\$ Difference	-\$66,686	-\$74,569	\$15,369	-\$8,915	\$755	-\$3,355	\$0	\$0	\$0	\$2,600	\$0	\$0	\$0	-\$100	\$1,529	\$0
% Difference	-7.09%	-14.87%	15.49%	-8.05%	12.66%	-2.29%	0.00%	N/A	N/A	41.57%	N/A	N/A	N/A	-4.48%	2.30%	N/A
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
FY19 Police Dept.	\$15,513,086	\$8,633,193	\$1,899,238	\$2,245,101	\$511,790	\$292,474	\$218,457	\$2,500	\$29,220	\$185,126	\$0	\$205,000	\$0	\$61,088	\$1,229,899	\$0
\$ Difference	\$795,723	\$342,809	\$200,960	\$102,215	\$64,040	-\$32,051	\$80	\$0	\$0	\$0	\$0	-\$47,000	\$0	\$1,151	\$163,519	\$0
% Difference	5.41%	4.14%	11.83%	4.77%	14.30%	-9.88%	0.04%	0.00%	0.00%	0.00%	N/A	-18.65%	N/A	1.92%	15.33%	N/A
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
FY19 Fire Dept.	\$8,314,147	\$4,549,294	\$1,039,141	\$1,371,836	\$299,267	\$150,520	\$72,116	\$41,720	\$6,100	\$75,466	\$0	\$2,816	\$203,942	\$32,750	\$469,079	\$100
\$ Difference	\$289,504	\$64,336	\$159,240	\$29,940	\$1,773	\$28,260	-\$23,877	\$454	\$0	-\$7,110	\$0	-\$82,184	\$82,184	\$302	\$36,186	\$0
% Difference	3.61%	1.43%	18.10%	2.23%	0.60%	23.11%	-24.87%	1.10%	0.00%	-8.61%	N/A	-96.69%	67.50%	0.93%	8.36%	0.00%
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
FY19 Animal Control	\$1,072,707	\$503,805	\$122,163	\$133,387	\$85,900	\$88,870	\$10,285	\$47,464	\$216	\$8,314	\$0	\$0	\$0	\$2,519	\$69,784	\$0
\$ Difference	\$28,212	\$9,113	\$10,859	\$617	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	-\$423	\$0
% Difference	2.70%	1.84%	9.76%	0.46%	10.27%	0.00%	0.00%	0.00%	0.00%	0.00%	N/A	N/A	N/A	1.86%	-0.60%	N/A
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
FY19 Parks Dept.	\$2,174,203	\$1,051,337	\$175,872	\$288,050	\$222,511	\$39,295	\$26,113	\$108,329	\$31,500	\$9,854	\$0	\$20,000	\$0	\$5,027	\$195,015	\$1,300
\$ Difference	\$60,050	\$4,569	\$20,871	\$3,508	-\$5,677	\$395	\$1,863	\$5,100	-\$1,131	-\$550	\$0	\$0	\$0	\$60	\$31,042	\$0
% Difference	2.84%	0.44%	13.47%	1.23%	-2.49%	1.02%	7.68%	4.94%	-3.47%	-5.29%	N/A	0.00%	N/A	1.21%	18.93%	0.00%
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
FY19 Parks/Rec. Admin	\$216,223	\$125,462	\$31,332	\$30,055	\$1,973	\$6,535	\$2,950	\$0	\$0	\$5,088	\$0	\$0	\$0	\$627	\$12,201	\$0
\$ Difference	\$11,554	\$6,573	\$3,350	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$654	\$0
% Difference	5.65%	5.53%	11.97%	3.24%	0.00%	0.00%	0.00%	N/A	N/A	0.00%	N/A	N/A	N/A	5.56%	5.66%	N/A

Expenses: Other Selected Fund Comparisons FY18 to FY19

	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.
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	\$0
FY19 Liability Fund	\$1,194,002	\$128,773	\$17,334	\$29,546	\$3,589	\$49,580	\$0	\$0	\$0	\$854,254	\$0	\$0	\$0	\$40,644	\$70,282	\$0
\$ Difference	\$44,513	\$5,814	\$4,974	\$1,297	\$0	\$0	\$0	\$0	\$0	\$31,640	\$0	\$0	\$0	\$29	\$759	\$0
% Difference	3.87%	4.73%	40.24%	4.59%	0.00%	0.00%	N/A	N/A	N/A	3.85%	N/A	N/A	N/A	0.07%	1.09%	N/A
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	\$0
FY19 Street Fund	\$6,692,628	\$1,826,614	\$455,514	\$616,688	\$566,335	\$128,320	\$259,700	\$538,300	\$90,878	\$36,450	\$0	\$1,210,000	\$0	\$352,001	\$611,828	\$0
\$ Difference	\$71,533	-\$10,053	\$22,223	\$93,212	-\$16,200	-\$40,000	\$6,100	\$42,100	\$52,293	\$0	\$0	-\$130,000	-\$12,293	\$1,063	\$63,088	\$0
% Difference	1.08%	-0.55%	5.13%	17.81%	-2.78%	-23.76%	2.41%	8.48%	135.53%	0.00%	N/A	-9.70%	-100.00%	0.30%	0.19%	N/A
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	\$14,800
FY19 Recreation Fund	\$2,795,095	\$1,037,801	\$147,740	\$242,381	\$443,990	\$167,733	\$60,990	\$216,685	\$24,148	\$50,050	\$0	\$200,000	\$0	\$5,005	\$183,772	\$14,800
\$ Difference	\$200,094	\$63,485	\$2,332	\$20,021	-\$1,300	-\$1,750	\$0	\$0	\$97	\$0	\$0	\$115,000	\$0	\$164	\$2,045	\$0
% Difference	7.71%	6.52%	1.60%	9.00%	-0.29%	-1.03%	0.00%	0.00%	0.40%	0.00%	N/A	135.29%	N/A	3.39%	1.13%	0.00%
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	\$0
FY19 Cemetery Fund	\$584,442	\$309,893	\$51,002	\$77,658	\$58,664	\$15,825	\$7,725	\$8,200	\$450	\$7,700	\$0	\$0	\$0	\$1,323	\$46,002	\$0
\$ Difference	\$57,104	\$44,534	-\$665	\$1,198	\$5,700	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$2	\$6,035	\$0
% Difference	10.83%	16.78%	-1.29%	1.57%	10.76%	0.00%	0.00%	0.00%	0.00%	4.05%	N/A	N/A	N/A	0.15%	15.10%	N/A
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	\$0
FY19 Airport Fund	\$1,738,651	\$486,451	\$120,375	\$128,378	\$89,871	\$82,945	\$38,200	\$135,055	\$700	\$46,317	\$0	\$58,000	\$0	\$2,463	\$549,896	\$0
\$ Difference	\$289,047	\$12,021	\$19,111	\$8,769	\$8,600	\$56,945	\$2,900	\$8,430	\$0	\$6,500	\$0	\$58,000	\$0	\$146	\$107,625	\$0
% Difference	19.94%	2.53%	18.87%	7.33%	10.58%	219.02%	8.22%	6.66%	0.00%	16.32%	N/A	N/A	N/A	6.30%	24.33%	N/A
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	\$0
FY19 Library Fund	\$1,778,111	\$873,140	\$221,495	\$224,751	\$208,079	\$11,814	\$53,268	\$20,316	\$0	\$15,507	\$0	\$0	\$0	\$4,256	\$145,485	\$0
\$ Difference	\$88,541	\$41,348	\$44,473	\$15,363	\$0	-\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	-\$2,770	\$0
% Difference	5.24%	4.97%	25.12%	7.34%	0.00%	-45.84%	0.00%	0.00%	N/A	0.00%	N/A	N/A	N/A	3.08%	-1.87%	N/A
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	\$0
FY19 Transit Rural Fund	\$1,070,244	\$467,367	\$87,469	\$122,455	\$128,425	\$86,620	\$18,750	\$10,500	\$3,000	\$15,171	\$0	\$35,692	\$0	\$2,311	\$92,484	\$0
\$ Difference	-\$24,551	\$30,504	\$19,271	\$6,388	-\$40,650	-\$100	\$0	\$500	\$0	\$200	\$0	-\$51,602	\$0	\$148	\$10,790	\$0
% Difference	-2.24%	6.98%	28.26%	5.50%	-24.04%	-0.12%	0.00%	5.00%	0.00%	1.34%	N/A	-59.11%	N/A	6.84%	13.21%	N/A
FY18 Public Transit 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	\$0
FY19 Transit Urban Fund	\$2,191,132	\$1,099,071	\$227,147	\$295,929	\$350,913	\$22,830	\$41,500	\$10,900	\$7,000	\$30,932	\$0	\$0	\$0	\$42,496	\$62,414	\$0
\$ Difference	-\$178,362	-\$81,345	\$8,247	-\$11,046	\$36,636	-\$850	-\$250	\$500	\$0	\$300	\$0	-\$38,079	\$0	-\$10,635	-\$81,840	\$0
% Difference	-7.53%	-6.89%	3.77%	-3.60%	11.66%	-3.59%	-0.60%	4.81%	0.00%	0.98%	N/A	-100.00%	N/A	-20.02%	-56.73%	N/A
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	\$0
FY19 Video Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	-\$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
% Difference	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	N/A	N/A	-100.00%	N/A	N/A	N/A	-100.00%	-100.00%	N/A
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	\$0
FY19 Science & Environmer	\$503,813	\$143,412	\$32,351	\$34,278	\$44,722	\$96,260	\$10,100	\$500	\$0	\$9,798	\$0	\$100,000	\$0	\$5,717	\$26,675	\$0
\$ Difference	\$105,217	-\$389	\$7,631	\$67	\$0	-\$3,500	\$0	\$0	\$0	-\$1,500	\$0	\$100,000	\$0	\$0	-\$2,090	\$0
% Difference	26.40%	-0.27%	30.87%	0.20%	0.00%	-3.51%	0.00%	0.00%	N/A	-13.28%	N/A	N/A	N/A	0.00%	-7.27%	N/A

Expenses: Other Selected Fund Comparisons FY18 to FY19 (continued)

Selected Funds	Total		Benefits		Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
	Budget	Personnel	Medical	Other												
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
FY19 Sanitation Fund	\$8,545,639	\$2,040,571	\$587,264	\$580,364	\$738,770	\$62,550	\$198,700	\$1,794,200	\$3,000	\$42,881	\$0	\$879,600	\$0	\$29,762	\$1,587,977	\$0
\$ Difference	\$553,597	\$100,897	\$50,903	\$17,694	-\$22,500	\$50,000	\$14,500	\$500,100	\$0	\$0	\$0	-\$270,600	\$0	\$135	\$112,468	\$0
% Difference	6.93%	5.20%	9.49%	3.14%	-2.96%	398.41%	7.87%	38.64%	0.00%	0.00%	N/A	-23.53%	N/A	0.46%	7.62%	N/A
FY18 Water Fund	\$12,907,320	\$2,442,005	\$644,309	\$651,047	\$970,507	\$687,820	\$198,385	\$1,155,102	\$105,650	\$44,776	\$0	\$3,405,000	\$0	\$761,963	\$1,837,756	\$3,000
FY19 Water Fund	\$13,489,145	\$2,347,680	\$620,546	\$628,008	\$891,925	\$727,620	\$199,030	\$1,156,352	\$106,350	\$41,119	\$0	\$4,122,000	\$0	\$827,122	\$1,818,393	\$3,000
\$ Difference	\$581,825	-\$94,325	-\$23,763	-\$23,039	-\$78,582	\$39,800	\$645	\$1,250	\$700	-\$3,657	\$0	\$717,000	\$0	\$65,159	-\$19,363	\$0
% Difference	4.51%	-3.86%	-3.69%	-3.54%	-8.10%	5.79%	0.33%	0.11%	0.66%	-8.17%	N/A	21.06%	N/A	8.55%	-1.05%	0.00%
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
FY19 Water Pollution Cntl F	\$12,129,696	\$1,564,837	\$349,210	\$400,786	\$801,515	\$259,292	\$271,104	\$750,113	\$124,107	\$44,982	\$0	\$2,780,000	\$50	\$3,072,152	\$1,711,048	\$500
\$ Difference	\$1,354,451	\$22,314	\$26,501	\$1,868	-\$15,000	-\$8,200	-\$65,000	\$0	\$0	\$4,620	\$0	\$1,336,000	\$0	\$1,527	\$49,821	\$0
% Difference	12.57%	1.45%	8.21%	0.47%	-1.84%	-3.07%	-19.34%	0.00%	0.00%	11.45%	N/A	92.52%	0.00%	0.05%	3.00%	0.00%
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
FY19 Ambulance Fund	\$3,536,936	\$2,047,575	\$317,543	\$587,321	\$315,939	\$44,326	\$33,555	\$0	\$10,000	\$56,199	\$0	\$0	\$0	\$13,176	\$111,302	\$0
\$ Difference	\$138,063	\$64,561	\$12,538	\$42,537	-\$8,471	-\$3,543	\$3,776	\$0	\$0	\$6,010	\$0	\$0	\$0	\$76	\$20,579	\$0
% Difference	4.06%	3.26%	4.11%	7.81%	-2.61%	-7.40%	12.68%	N/A	0.00%	11.97%	N/A	N/A	N/A	0.58%	22.68%	N/A
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
FY19 Information Systems I	\$1,301,461	\$463,223	\$108,714	\$105,534	\$144,055	\$106,210	\$183,340	\$0	\$0	\$15,450	\$0	\$108,600	\$0	\$2,163	\$64,172	\$0
\$ Difference	\$219,597	\$60,688	\$34,272	\$14,004	\$13,065	-\$19,300	\$64,040	\$0	\$0	\$1,852	\$0	\$56,643	\$0	\$287	-\$5,954	\$0
% Difference	20.30%	15.08%	46.04%	15.30%	9.97%	-15.38%	53.68%	N/A	N/A	13.62%	N/A	109.02%	N/A	15.30%	-8.49%	N/A
FY18 Utility Billing Fund	\$1,247,207	\$512,417	\$127,554	\$140,271	\$118,671	\$36,666	\$25,844	\$0	\$0	\$117,700	\$0	\$0	\$0	\$2,553	\$165,483	\$50
FY19 Utility Billing Fund	\$1,433,026	\$535,191	\$163,754	\$143,817	\$164,721	\$38,666	\$55,344	\$0	\$0	\$143,336	\$0	\$0	\$0	\$2,647	\$185,500	\$50
\$ Difference	\$185,819	\$22,774	\$36,200	\$3,546	\$46,050	\$2,000	\$29,502	\$0	\$0	\$25,636	\$0	\$0	\$0	\$94	\$20,017	\$0
% Difference	14.90%	4.44%	28.38%	2.53%	38.80%	5.45%	114.16%	N/A	N/A	21.78%	N/A	N/A	N/A	3.68%	12.10%	0.00%
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
FY19 Public Works Fund	\$280,592	\$110,747	\$30,852	\$26,601	\$3,930	\$70,825	\$0	\$0	\$0	\$8,571	\$0	\$0	\$0	\$554	\$28,512	\$0
\$ Difference	\$27,623	\$6,553	\$13,588	\$1,531	\$500	-\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$129	\$8,580	\$0
% Difference	10.92%	6.29%	78.71%	6.11%	14.58%	-4.06%	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	-18.89%	43.05%	N/A
FY18 CDBG Entitlement Fun	\$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
FY19 CDBG Entitlement Fun	\$1,462,177	\$159,910	\$56,970	\$40,606	\$53,025	\$909,838	\$60,950	\$0	\$32,000	\$9,683	\$136,139	\$0	\$0	\$0	\$3,056	\$0
\$ Difference	\$251,326	\$23,483	\$18,450	\$8,601	\$52,000	\$476,049	\$41,700	\$0	\$0	\$7,935	-\$411,861	\$0	\$0	\$0	\$0	\$0
% Difference	20.76%	17.21%	47.90%	26.87%	5073.17%	109.74%	216.62%	N/A	N/A	453.95%	-75.16%	N/A	N/A	N/A	0.00%	N/A
FY18 Police Grant Fund	\$54,986	\$0	\$0	\$0	\$53,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,134	\$0
FY19 Police Grant Fund	\$54,986	\$0	\$0	\$0	\$52,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100	\$0
\$ Difference	\$0	\$0	\$0	\$0	-\$966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966	\$0
% Difference	0.00%	N/A	N/A	N/A	-1.79%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	85.19%	N/A
FY18 Zoo Animal Trust Fund	\$51,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$2,898	\$0
FY19 Zoo Animal Trust Fund	\$49,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,839	\$0	\$0	\$374	\$0
\$ Difference	-\$2,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,524	\$0
% Difference	-4.88%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	-87.09%	N/A

Expenses: Other Selected Fund Comparisons FY18 to FY19(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.
FY18 Govt Debt Service Fun	\$226,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,138	\$0	\$6,647	\$0
FY19 Govt Debt Service Fun	\$227,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,469	\$0	\$6,099	\$0
\$ Difference	\$783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,331	\$0	-\$548	\$0
% Difference	0.35%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.60%	N/A	-8.24%	N/A
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
FY19 WPC Debt Svc Fund	\$3,044,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,016,564	\$0	\$27,764	\$0
\$ Difference	\$1,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,550	\$0	-\$4,516	\$0
% Difference	0.03%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.18%	N/A	-13.99%	N/A
FY18 Water Debt Svc Fund	\$730,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,049	\$0	\$9,211	\$0
FY19 Water Debt Svc Fund	\$795,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,412	\$0	\$177,971	\$0
\$ Difference	\$65,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$103,637	\$0	\$168,760	\$0
% Difference	8.92%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-14.37%	N/A	1832.16%	N/A
FY18 Federal Aid Constructi	\$366,388	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0	\$8,888	\$0
FY19 Federal Aid Constructi	\$342,681	\$0	\$0	\$0	\$0	\$117,500	\$0	\$0	\$0	\$0	\$0	\$212,417	\$0	\$0	\$12,764	\$0
\$ Difference	-\$23,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$27,583	\$0	\$0	\$3,876	\$0
% Difference	-6.47%	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A	N/A	-11.49%	N/A	N/A	43.61%	N/A
FY18 Street Special Project	\$11,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$0	\$0	\$0	\$0
FY19 Street Special Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-11.49%	N/A	N/A	N/A	N/A
FY18 Airport Construction	\$2,591,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,591,000	\$0	\$0	\$0	\$0
FY19 Airport Construction	\$3,137,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,137,000	\$0	\$0	\$0	\$0
\$ Difference	\$546,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546,000	\$0	\$0	\$0	\$0
% Difference	21.07%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	21.07%	N/A	N/A	N/A	N/A
FY18 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$0	\$0	\$0	\$0
FY19 Water Construction	\$2,651,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,651,036	\$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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	N/A	N/A	N/A	N/A
FY18 WPC Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY19 WPC Construction	\$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	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY18 Police Retirement	\$738,699	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,059	\$0
FY19 Police Retirement	\$740,779	\$0	\$0	\$690,100	\$100	\$20,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,139	\$0
\$ Difference	\$2,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,080	\$0
% Difference	0.28%	N/A	N/A	0.00%	0.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.41%	N/A

General Fund	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Personnel (wages, all types)	\$17,692,775	\$18,163,534	\$470,759	2.66%
Benefits, Medical	\$3,609,724	\$4,053,390	\$443,666	12.29%
Benefits, Other	\$4,711,284	\$4,860,449	\$149,165	3.17%
Supplies	\$1,255,727	\$1,320,398	\$64,671	5.15%
Professional Services	\$1,297,487	\$1,273,579	(\$23,908)	-1.84%
Repair Services	\$506,594	\$481,278	(\$25,316)	-5.00%
Utilities	\$274,335	\$279,889	\$5,554	2.02%
Property Services	\$108,079	\$106,948	(\$1,131)	-1.05%
Purchased Services	\$535,650	\$597,536	\$61,886	11.55%
Loans	\$0	\$0	\$0	
Capital Outlay	\$2,108,106	\$863,922	(\$1,244,184)	-59.02%
Debt Service	\$121,758	\$203,942	\$82,184	67.50%
Transfers	\$805,411	\$633,297	(\$172,114)	-21.37%
Interfund Charges	\$2,262,238	\$2,523,655	\$261,417	11.56%
Other Miscellaneous	\$2,100	\$2,100	\$0	0.00%
Total	\$35,291,268	\$35,363,917	\$72,649	0.21%
General Fund	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Property Tax	\$21,705,736	\$21,454,951	(\$250,785)	-1.16%
Property Tax Interest & Other	\$243,292	\$243,292	\$0	0.00%
Other Tax	\$805,000	\$1,005,000	\$0	
License & Permits	\$855,601	\$855,601	\$0	0.00%
Rentals & Leases	\$33,503	\$33,503	\$0	0.00%
Charges for Service	\$230,112	\$247,487	\$17,375	7.55%
Inter-Government	\$5,983,694	\$5,975,154	(\$8,540)	-0.14%
Fines & Forefit	\$331,645	\$313,120	(\$18,525)	-5.59%
Interfund Revenues	\$3,972,751	\$3,895,614	(\$77,137)	-1.94%
Miscellaneous	\$310,929	\$560,929	\$250,000	80.40%
Other Financing Sources	\$819,005	\$779,266	(\$39,739)	-4.85%
Total	\$35,291,268	\$35,363,917	\$72,649	0.21%
Use of Cash Reserves	\$0	\$0	\$0	
General Fund	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$26,013,783	\$27,077,373	\$1,063,590	4.09%
% of budget to labor	73.71%	76.57%		
Remainder (operating & capital)	\$9,277,485	\$8,286,544	-\$990,941	-10.68%

Use of cash reserves: The FY19 General Fund indicates a balanced budget with no planned use of reserves.

Tax Funds*	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Personnel (wages, all types)	\$22,198,298	\$22,826,206	\$627,908	2.83%
Benefits, Medical	\$4,530,736	\$5,066,850	\$536,114	11.83%
Benefits, Other	\$5,890,826	\$6,179,851	\$289,025	4.91%
Supplies	\$2,629,455	\$2,690,926	\$61,471	2.34%
Professional Services	\$1,748,509	\$1,729,796	(\$18,713)	-1.07%
Repair Services	\$917,477	\$901,161	(\$16,316)	-1.78%
Utilities	\$1,142,361	\$1,198,445	\$56,084	4.91%
Property Services	\$171,865	\$223,124	\$51,259	29.83%
Purchased Services	\$1,507,488	\$1,607,814	\$100,326	6.66%
Loans	\$0	\$0	\$0	
Capital Outlay	\$3,533,106	\$3,331,922	(\$201,184)	-5.69%
Debt Service	\$134,051	\$203,942	\$69,891	52.14%
Transfers	\$1,214,072	\$1,038,989	(\$175,083)	-14.42%
Interfund Charges	\$3,692,721	\$4,130,920	\$438,199	11.87%
Other Miscellaneous	\$16,900	\$16,900	\$0	0.00%
Total	\$49,327,865	\$51,146,846	\$1,818,981	3.69%

*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement

Tax Funds*	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Property Tax	\$28,349,836	\$29,458,002	\$1,108,166	3.91%
Property Tax Interest & Other	\$993,292	\$1,043,292	\$50,000	5.03%
Other Tax	\$805,000	\$1,005,000	\$200,000	24.84%
License & Permits	\$855,601	\$855,601	\$0	0.00%
Rentals & Leases	\$1,008,003	\$1,051,055	\$43,052	4.27%
Charges for Service	\$1,233,910	\$1,307,064	\$73,154	5.93%
Inter-Government	\$8,458,694	\$8,552,154	\$93,460	1.10%
Fines & Forfeit	\$363,874	\$345,349	-\$18,525	-5.09%
Interfund Revenues	\$5,705,044	\$5,722,504	\$17,460	0.31%
Miscellaneous	\$647,741	\$893,529	\$245,788	37.95%
Other Financing Sources	\$1,037,779	\$882,796	-\$154,983	-14.93%
Total	\$49,458,774	\$51,116,346	\$1,657,572	3.35%

*includes General + Liability Insurance + Street + Recreation + Cemetery + Airport + Library + Capital Improvement

Use of Cash Reserves	-\$130,909	\$30,500	\$161,409	
Tax Funds*	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$32,619,860	\$34,072,907	\$1,453,047	4.45%
% of budget to labor	66.13%	66.62%		
Remainder (operating & capital)	\$16,708,005	\$17,073,939	\$365,934	2.19%

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 FY19, the tax fund “family” is up \$1,818,981 (3.69%) vs. FY18.

Use of cash reserves. For FY19 the tax fund “family” indicates it will spend \$30,500 of reserves.

City-Wide	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Personnel (wages, all types)	\$33,201,556	\$33,918,193	\$716,637	2.16%
Benefits, Medical	\$6,943,852	\$7,685,692	\$741,840	10.68%
Benefits, Other	\$9,528,446	\$9,863,739	\$335,293	3.52%
Supplies	\$7,209,628	\$7,356,664	\$147,036	2.04%
Professional Services	\$4,276,661	\$4,895,692	\$619,031	14.47%
Repair Services	\$2,001,564	\$2,085,115	\$83,551	4.17%
Utilities	\$4,364,576	\$4,923,010	\$558,434	12.79%
Property Services	\$424,622	\$508,581	\$83,959	19.77%
Purchased Services	\$2,968,064	\$3,113,552	\$145,488	4.90%
Loans	\$951,310	\$546,901	-\$404,409	-42.51%
Capital Outlay	\$26,740,511	\$17,457,106	-\$9,283,405	-34.72%
Debt Service	\$4,086,302	\$4,059,437	-\$26,865	-0.66%
Transfers	\$5,853,645	\$5,597,527	-\$256,118	-4.38%
Interfund Charges	\$9,483,656	\$10,120,762	\$637,106	6.72%
Other Miscellaneous	\$20,450	\$20,450	\$0	0.00%
Total	\$118,054,843	\$112,152,421	-\$5,902,422	-5.00%
City Wide	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Property Tax	\$28,576,621	\$29,685,570	\$1,108,949	3.88%
Property Tax Interest & Other	\$993,292	\$1,043,292	\$50,000	5.03%
Other Tax	\$1,035,000	\$1,005,000	-\$30,000	-2.90%
License & Permits	\$871,601	\$871,601	\$0	0.00%
Rentals & Leases	\$1,457,438	\$1,524,483	\$67,045	4.60%
Charges for Service	\$33,873,766	\$34,663,191	\$789,425	2.33%
Inter-Government	\$29,056,756	\$18,408,582	-\$10,648,174	-36.65%
Fines & Forfeit	\$400,360	\$381,835	-\$18,525	-4.63%
Interfund Revenues	\$9,483,656	\$10,120,762	\$637,106	6.72%
Miscellaneous	\$1,380,926	\$1,597,886	\$216,960	15.71%
Other Financing Sources	\$6,582,956	\$6,326,838	-\$256,118	-3.89%
Total	\$113,712,372	\$105,629,040	-\$8,083,332	-7.11%
City Wide	Budgeted FY18	Budgeted FY19	\$ Difference	% Difference
Labor / Operating Split				
Labor (wages + all benefits)	\$49,673,854	\$51,467,624	\$1,793,770	3.61%
% of budget to labor	42.08%	45.89%		
Remainder (operating & capital)	\$68,380,989	\$60,684,797	-\$7,696,192	-11.25%

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 opportunities are presented to the City in FY19 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.