

FY2010 Budget Digest



This document provides information on the adopted FY2010 budget for the City of Pocatello. Fiscal Year 2010 (FY2010) begins on October 1, 2009 thru September 30, 2010.

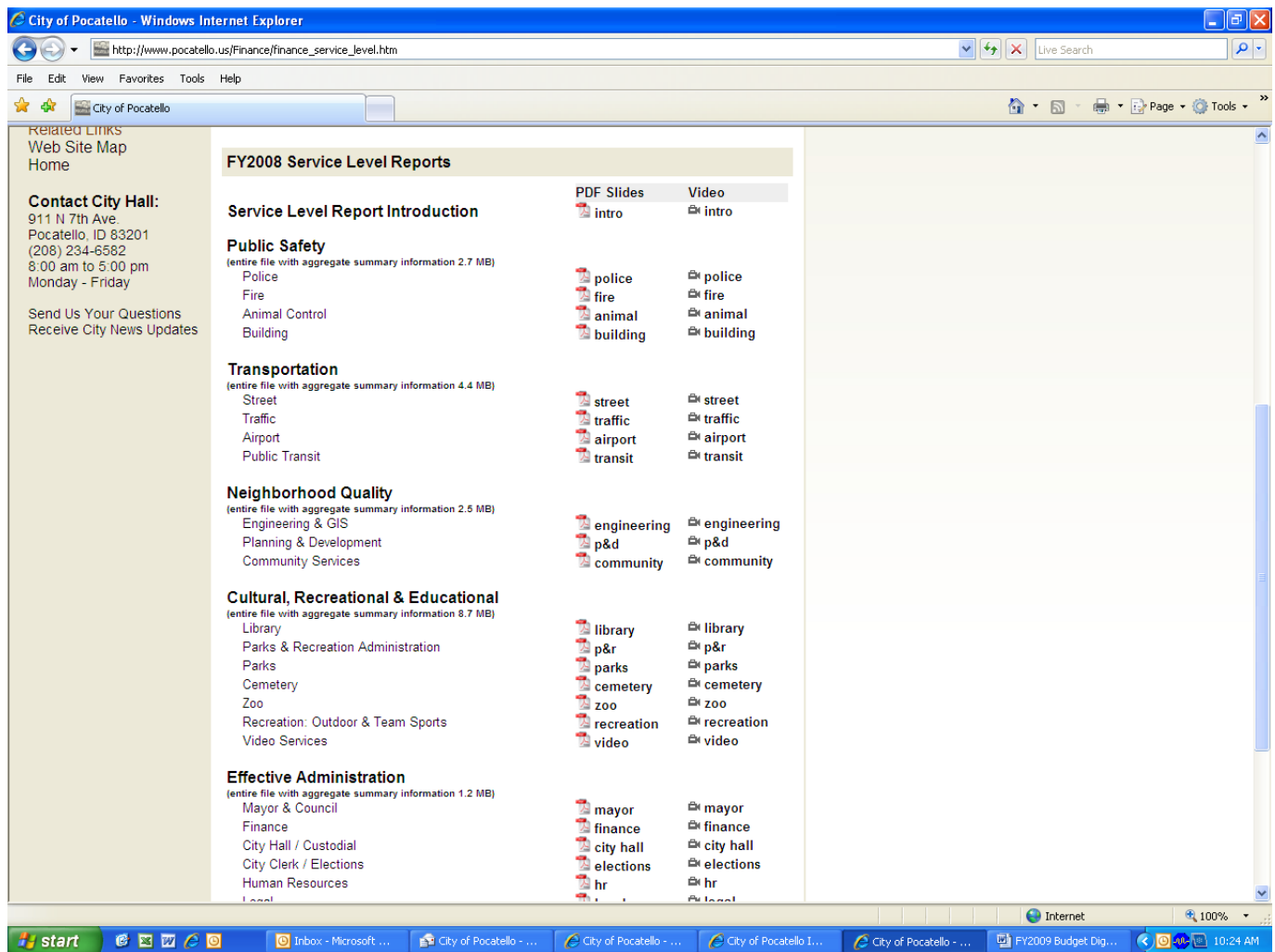
The “**FY2008 Service Level Reports**” available on-line provide additional information and analysis that was used to build the FY10 budget. The on-line material includes briefing slides from every major program area and video clips of department presentations to the City Council.

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Discussion & Analysis

1. **Budget Process.** The FY10 budget process began with “service level reports” to the City Council in March, 2009. Departments presented key statistics from the prior year (FY2008), discussing both costs and service levels, along with multiple-year trends. The briefing slides and video presentations are available on-line at the city’s website:

http://www.pocatello.us/Finance/finance_service_level.htm



City departments used Council guidance from the service level presentations to help build their FY10 initial draft budgets. Those draft budgets were entered into the city’s budget computer system by April 23, 2009.

The FY10 budget process was colored by ongoing issues with executing the FY09 budget. As the economy went deeper into recession, sales tax and highway user revenues from the state continued to decline. Although the city had budgeted conservatively in both areas by projecting significant declines, it

became apparent in January that actual receipts were going to come in even less than projected. This necessitated a mid-year FY09 budget reduction, which the Council enacted on March 12, 2009. The decisions resolved a projected \$461,000 shortfall in the combination of both revenue items. The Council adopted a plan that also anticipated a further reduction in interest income and other revenue sources, making adjustments that totaled \$567,834. The major adjustments included:

- **\$102,000: Public safety capital** (eliminate 4 vehicle replacements and defer a thermal imager)
- **\$119,314: Personnel** (enforce additional attrition and reduce fire & police overtime)
- **\$50,000: Street paving** (reduce summer paving materials by \$50,000)
- **\$138,363: Fuel** (reduced fuel budgets across departments, considered fair since fuel prices had fallen below budgeted levels; Council “harvested” savings thru January and projected savings for another 2 ½ months)
- **\$158,157: Capital and Operating** (various reductions in various departments)

The mid-year adjustment also resulted in FY10 guidance to attempt to build the draft FY10 budget so as to be “flat” when compared the FY09 budget, as reduced in the mid-year FY09 adjustments. The Council felt that revenues were unlikely to improve in FY10.

Both actions were regrettable. City departments need to have a stable budget that they can count on. It is not a best management practice to make mid-year reductions. However, it is far better to do that than to ignore declining revenue trends. The city does not have the cash reserves in the tax funds sufficient to ride out a large decline in revenue, particularly when the length of the downturn remains uncertain. It is also regrettable to have “flat” budget guidance. Priorities and needs do change from year to year and “keeping budgets flat” does not accommodate necessary changes. However, it was good broad guidance in a financial emergency and the Council retained the ability to make strategic judgments and enact selected necessary changes, which they did. Readers will note that most FY10 budgets wound up very flat when measured against FY09 (adjusted) amounts, but there were exceptions. While told to build a flat budget, every department was permitted to make a separate additional request “above FY09 adjusted” that the Council could consider. The Council did approve some of these, especially in street paving. In practice, the guidance amounted to “build your budget flat, let us see the service implications of that, submit your additional wants along with your base budget and we will see how that competes with everyone else and our priorities.”

The Council made revenue decisions on May 7, setting projected revenues from the 10 largest non-property tax revenue sources. The Council reviewed the base budgets and requested exceptions during departmental budget presentations on May 14 and May 21. The Council then reviewed the collective difference between “wants and resources” and made decisions to balance the draft budget during a decision session on June 4, 2009.

The decision process differs slightly from what some other cities typically do. A more typical process is for the Mayor or City Manager to present a balanced budget to the Council and then they make modifications. This certainly works, but a Council frequently lacks the staff necessary to fully analyze the budget and hasn’t always been sufficiently involved in the process up to the decision point. In Pocatello, the Council is fully involved in reviewing existing service levels, making revenue assumptions and reviewing department submissions. The staff then presents the difference between what is asked for and what is possible as a problem to solve. The Mayor leads the Council as they make decisions to resolve the problem in a collaborative fashion to produce the final balanced budget. This works as long as there is comparative collective agreement about maintaining the existing service levels and as long as resources

are generally sufficient to maintain that service level. This proved challenging during the FY10 process, but the collaborative process still worked.

On July 9, 2009 the Council reviewed the draft budget again. The Council added \$100,000 back to the paving program, relying on property tax dollars from updated new construction totals. They also reviewed rate proposals, deciding to keep water rates the same and increasing sanitation and sewer rates 1-2%, depending upon rate class.

On August 6, 2009, the Council held a formal public hearing on the proposed budget and rates. There was public comment on the transparency of water rate contracts with the County fairgrounds and comments on Bingham County public transit rates (the city transit department operates rural services in 7 Idaho counties, including Bingham County to the north).

On August 13, 2009 the Council held a study session to consider the public input on the budget and to again review sales tax estimates which were starting to possibly still be too high, considering the July 2009 poor results. The Council made another \$110,781 of adjustments, deleting a land rental payment that will no longer be necessary, relying on federal grants for LED traffic light replacements and using FY09 cash balances in the General Fund to payoff selected external and internal debt, making those debt payments unnecessary in the FY10 budget.

On August 20, 2009 the Council considered fee resolutions and the FY2010 budget ordinance. The ordinance was passed on a 5-1 vote (the dissent coming from concern about property taxes).

2. Property Taxes. The FY10 budget projects a 1.67% drop the existing property tax levy, based on valuation projections received from the County Assessor’s office. If the final valuation comes in a little higher or lower, then the actual levy rate will vary. Homeowners have seen rising home values but also have a larger homeowner’s exemption this year (the maximum rises from \$100,938 to \$104,471). Every taxpayer’s situation is unique. Overall, we expect that for most people, their rising valuation will be countered by a lower levy rate and increased exemption for little net change in their city taxes.

- Predicted 1.67% lower levy vs FY09
- Depends on actual valuation

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



\$100,000 Taxable Value: (\$204,471 residence)	FY09 \$973.39	FY10 \$959.45 (estimated)
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3. **Non-property tax revenue in the tax funds.** One big impact in the FY10 budget build was the softness the city has seen in sales tax, highway user tax and other non-property tax revenue sources that support services supported by taxes. The situation is summarized below:

Item	2007 Actual	2008 Actual	FY09 Adjusted Budget	2010 Budget	Difference FY10 vs. FY07
Sales Tax	\$3,977,283.38	\$3,772,124.58	\$3,364,567	\$3,276,301	-\$700,982
Highway User	\$2,085,013.15	\$2,008,969.97	\$1,723,920	\$1,788,920	-\$296,093
Building Permits	\$849,458.12	\$1,342,815.36	\$516,000	\$500,000	-\$349,458
Natural Gas Franchise	\$567,068.99	\$548,529.88	\$556,490	\$550,000	-\$17,069
Liquor Tax	\$472,871.00	\$519,360.00	\$506,653	\$517,613	\$44,742
Gen Fund Interest	\$415,257.80	\$266,029.46	\$155,406	\$130,973	-\$284,285
Cable Franchise	\$360,903.16	\$373,804.95	\$355,000	\$363,139	\$2,236
Magistrate Court	\$310,228.25	\$314,449.37	\$310,000	\$314,449	\$4,221
Electric Franchise	\$260,470.35	\$307,900.55	\$280,000	\$284,185	\$23,715
Total For FY	\$9,298,554.20	\$9,453,984.12	\$7,768,036	\$7,725,580	-\$1,572,974

While building permits do fluctuate (with a particular FY08 spike due to one large project), the reductions in basic sales taxes and highway revenues are very significant. The effects included reducing capital spending, eliminating new initiatives, not filling personnel vacancies, limiting overtime, limiting labor compensation and relying more heavily on property taxes. Few of these trends are sustainable over time.

4. **Labor Costs & Compensation.** Being a service industry, labor is the single largest cost in the city, accounting for 44% of total city expense, including all associated benefits. The city did not provide any cost of living increase for FY10. The hiring freeze announced by the Mayor in July 2008 continued. In practice, some positions are essential and have been filled, albeit sometimes after some period of time elapsed, enabling some dollar savings. Since July, 2008 the city has reduced the full time workforce by approximately 1% via accepted attrition. A 0% cost of living allowance was deemed acceptable because the consumer price index has also been flat and circumstances made any cost of living allowance unachievable. The city did fund step increases for those who earned increases for longevity, but the city was unable to make up any ground for some previous years when the COLA fell short of the rate of inflation. While labor is 44% of city-wide expense, it is a higher percentage of expense in the funds supported by taxes, as opposed to funds supported by fees (i.e. the utilities). In the General Fund (which includes fire and police), labor accounts for 75% of total expense.

With regard to medical insurance, the city started to see some benefits from the prior year program to focus on wellness. For the first time in a decade, there was no increase in the Blue Cross medical premium. For FY10, the city took advantage of the reprieve and undertook further restructuring of the medical insurance program. Starting in January, 2010 employees will pay 10% of their total medical expense, including single employees. Previously, single employees paid 0% and employees with families paid 10%, but only 10% on the difference between single and family coverage. It amounts to an increase in premium co-pay of \$428 per year for every covered employee. To keep employees whole, the \$428 will be placed in the employee's HRA-VEBA account, which the employee can draw on for reimbursement of medical expenses. The idea is to have everyone paying something and to increase the

medical resources that employees manage on their own. This is part of consumer driven health care with the idea that employees will manage their medical dollars better than the employer will. The Nutrition, Exercise and Wellness (NEW) program continues, with incentives for employees to attend the health fair, participate in wellness classes, and exercise regularly. Finally, the city will offer a “high deductible” version of the Blue Cross medical plan in January, 2010. The program has significantly higher deductibles than the base plan, but it has lower rates and the employee co-pay will be only 5% instead of 10%, along with a bonus payment into the employee’s VEBA account.

Management’s thinking is that the only way to control medical insurance costs in the future is for city employees to be healthier as a group and to allow employees to have more personal control over their insurance benefits. This will be a multi-year effort and it is too early to make any judgments yet. Still, the initial results are promising; the city’s medical expenses stayed within projections during the past year and we were not faced with an insurance premium increase for the first time in a long time.

Only one new position was authorized in the tax supported funds, that being an economic development coordinator in Planning and Development. The Council thought that making an extra effort in economic development would pay dividends when the recession ended. New position requests were rare because departments understood the financial environment. Still, several departments asked for positions, just to keep their requirements in front of the Council. Unfilled position requests included a para-legal in the Legal Department, additional police officers and restoration of a parks maintenance position which is currently vacant due to the hiring freeze.

5. **Fuel.** Although fuel prices have moderated since the spike in the summer of 2008, fuel remains a major expense to the city. For FY10, the fuel expense was centrally budgeted based on each activity’s FY08 actual gallons of unleaded or diesel, and based on a city-pump price of \$2.80/gal for unleaded and \$3.00/gal for diesel. “City-pump” prices reflect our bulk purchasing power and are usually 10-15 cents less than the commercial marketplace. So as long as average rates during the coming year are less than about \$2.90/gal for unleaded and \$3.10/gal for diesel, the city should be budgeted adequately for fuel, assuming departments continue their FY08 conservation efforts.

6. **Street Infrastructure.** The Street Department is only partially budgeted to maintain the street maintenance program. The requirement is enough to mill and overlay 5 miles of streets with new asphalt and to oil seal an additional 20 miles. The resulting “treatment” of 25 miles of street in addition to cracksealing, cement repairs and so on will address about 9.5% of the city’s 26.2.26 miles of streets. This is on pace to get over the city about once every 10 years on average (some heavy traffic areas will see twice that; other low traffic areas can go longer without renewal). Rising material costs indicated a requirement of \$1,300,000. Budget realities will fund only 80% of this requirement in FY10 at \$1,040,218. It will probably only fund about 4 miles of mill and overlay and 16 miles of sealing. That will treat only 7.6% of the network and results in a pace to get over the entire network once every 13.1 years. Nonetheless, it is the largest paving material budget in the city’s history and reflects the relative priority that the Council gave to street maintenance during the budget process.

The effort to adequately maintain street funding has been frustrated by the continued decline in highway user fee dollars. In Idaho, local governments receive 38% of the 25 cent fuel tax to help fund local roads. Of the 38%, 70% is distributed to counties and highway districts. The remaining 30% goes to incorporated cities, based on population.

Highway User \$

FY1999

FY2010

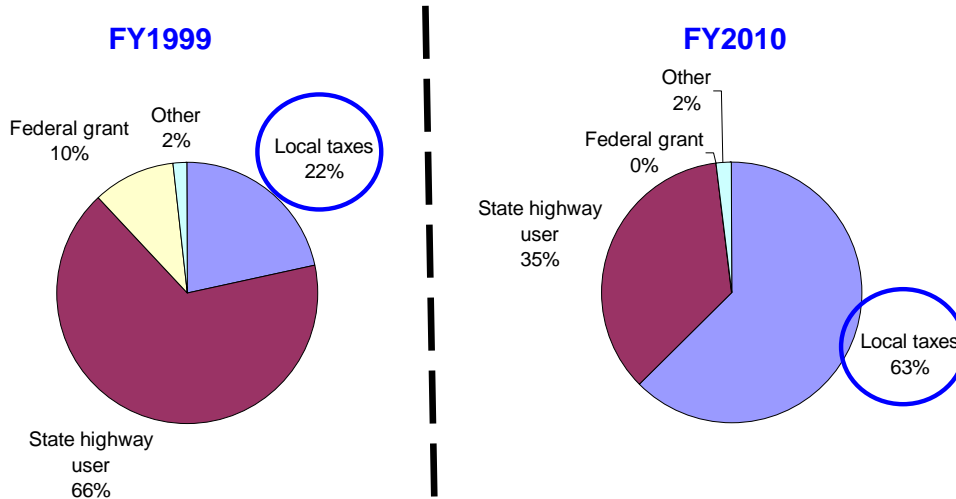
- **\$2,347,944**

- **\$1,788,920**

- Buying power only
\$1,392,040

- Down **40%!**

Shifting Street Costs to Taxes



The charts above illustrate the pressures. The city's income from user fees is down 40% in purchasing power versus ten years ago. That is in spite of a population that is increasing about 1% a year or about 10% over ten years. The burden has been shifted to non-users (i.e. property tax payers). User fees made up about 2/3 of the requirement in 1999 with local sources or grants picking up the other 1/3. In the FY2010 budget, those ratios are reversed, with user fees picking up just over 1/3 and local taxes picking up the bulk of the rest. In the 2009 Legislative session, the Governor made an appeal to increase the 25 cent gas tax (unchanged since 1996) and other measures to increase highway funded. The legislature largely rebuffed the Governor. Even more discouraging, what funding the Legislature did increase was specifically excluded from the normal 38% local / 62% state distribution formula, meaning that local governments received no increase at all.

7. Emergency Services & Public Safety Area. The FY09 budget does not add any police officers or fire personnel. The police department again asked for additional staffing to keep staffing levels commensurate with an increasing population (now 54,901 with the July 1, 2008 census estimate), but the Council was unable to accommodate the request.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Public Safety				
Police Department 001-1000	\$11,226,874	\$11,212,746	-\$14,128	-0.13%
Fire Department 001-1100	\$7,051,677	\$7,021,373	-\$30,304	-0.43%
Ambulance 035	\$2,172,224	\$2,182,226	\$10,002	0.46%
Animal Control 001-1200	\$770,558	\$777,870	\$7,312	0.95%
Building Inspection 001-0500	\$657,237	\$704,969	\$47,732	7.26%
Subtotal	\$21,878,570	\$21,899,184	\$20,614	0.09%

Overall, public safety expenses are virtually flat when compared against FY09 (adjusted). Some of the impact is mitigated because Fire paid off two fire truck leases in FY09 and only one new lease needed to be budgeted for in FY10. Building has the largest increase, that to accommodate outside review of a possible large project (Portneuf Medical Center). Overall, public safety is by far the largest budget that is supported by local taxes, with the police department budget being the largest single tax budget in the city, followed by the fire department. The budget will continue to fund 90 sworn police officer full-time equivalents (FTEs) along with 39 dispatchers, records specialists and other support personnel for a total police workforce of 129 FTEs. Fire and ambulance will continue at 75 FTEs, with 72 sworn positions and 3 support personnel.

8. Cultural, Recreational and Educational Area. This area took significant cuts last year and the tight budgets largely continue. The exception is for Fund 957, the zoo animal education trust fund. Here, donations will provide the start of construction on a new grizzly bear exhibit. The zoo had accumulated a fair amount of donations for the project and the Zoo Society felt that executing the project during the recession might provide better “bang for the buck”.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Cultural Recreational & Educational				
Parks 001-1301	\$1,712,990	\$1,738,097	\$25,107	1.47%
Parks Admin 001-1302	\$124,557	\$124,513	-\$44	-0.04%
Zoo 001-1303	\$496,516	\$497,408	\$892	0.18%
Recreation 004	\$1,650,957	\$1,608,452	-\$42,505	-2.57%
Cemetery 005	\$433,733	\$435,064	\$1,331	0.31%
Library 007	\$1,496,936	\$1,506,930	\$9,994	0.67%
Video Services 012	\$368,652	\$406,875	\$38,223	10.37%
Zoo Animal & Education 957	\$163,608	\$679,257	\$515,649	315.17%
Subtotal	\$6,447,949	\$6,996,596	\$548,647	8.51%

The other notable increase is in Video Services, which is budgeted to spend \$29,990 of accumulated cash carry-over from prior years as well as about \$9,000 in franchise fee audit recovery revenue in order to purchase 3 new digital cameras. The purchase will enable video to fully enter the digital age, which is important since the old analog equipment is increasingly unreliable and becoming difficult to find repair parts for. Other budgets are flat or declines from the FY09 adjusted level.

9. Transportation Area. The notable budgets here are the increases to Street, largely funded by property tax as previously discussed and the large increases in transit and airport construction, funded by federal grants under the “stimulus” bill. The transit department will receive several new buses and the airport has a terminal remodel project fully funded.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Transportation				
Street & Traffic 003	\$4,673,443	\$5,055,403	\$381,960	8.17%
Regional Transit 009	\$3,562,156	\$7,658,184	\$4,096,028	114.99%
Airport 006	\$1,158,160	\$1,122,055	-\$36,105	-3.12%
Airport Construction 072	\$1,110,000	\$4,725,000	\$3,615,000	325.68%
Subtotal	\$10,503,759	\$18,560,642	\$8,056,883	76.70%

10. **Environmental Health (Utilities) Area.** Water rates will remain as they are pending a review by the Council over the coming winter. Other rates rise modestly, as indicated below:

A typical residential customer uses 12,000 gallons of water per month (less in winter, more in summer) with a 1” connection, has a 96 gallon sanitation cart service and has standard residential sewer. The combined impact of FY09 utility increases is illustrated below:

City of Pocatello, ID Utility rate comparison

	FY09 (current)	FY10 (proposed)	\$ difference	% difference
Sanitation 96 gallon service	\$13.68	\$13.82	\$0.14	1.02%
Water 1" fixed line charge	\$7.55	\$7.55	\$0.00	0.00%
Water 12,000 gallons	\$24.00	\$24.00	\$0.00	0.00%
Sewer, residential service	\$19.90	\$20.20	\$0.30	1.51%
Monthly Total	\$65.13	\$65.57	\$0.44	0.68%

Expenses in the Environmental Health program area overall are very similar to the prior year. The biggest percentage increase is in the Stormwater and Environmental Science Fund. This fund is in the process of operating our first 5 year storm water permit and we are finding significant costs to maintain compliance with the federal permit. Given the city’s mountain interface geography and small valley river, we expect to have continued issues with stormwater management.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Environmental Health				
Stormwater Env Science 017	\$238,297	\$297,620	\$59,323	24.89%
Sanitation 030	\$7,238,258	\$7,203,319	-\$34,939	-0.48%
Water 031	\$10,215,394	\$10,231,471	\$16,077	0.16%
Water Pollution Control 032	\$9,306,738	\$9,297,714	-\$9,024	-0.10%
Utility Billing 052	\$1,104,812	\$1,144,395	\$39,583	3.58%
Subtotal	\$28,103,499	\$28,174,519	\$71,020	0.25%

11. **Neighborhood Quality Area.** This area reflects the impact of federal “stimulus” dollars. The new federal grants reverse a long-standing decline in our Community Development Block Grant (CDBG) dollars. Also, the city received a new energy efficiency grant.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$624,118	\$611,950	-\$12,168	-1.95%
Neighborhood & Community Svcs 081	\$1,215,847	\$1,401,690	\$185,843	15.29%
Energy Efficiency Block Grant 082	\$0	\$533,000	\$533,000	N/A
Engineering 001-0601	\$1,120,933	\$1,114,323	-\$6,610	-0.59%
Graphic Info Systems 001-0602	\$141,050	\$140,838	-\$212	-0.15%
Subtotal	\$3,101,948	\$3,801,801	\$699,853	22.56%

Notably, those programs supported by local taxes all show declines (Planning & Development, Engineering, and Graphic Info Systems).

12. **Economic Development Area.** This area shows an increase due to the planned contract hire of a temporary economic development assistant. Funding for Bannock Development Corporation continues at \$75,000 per year (after last year’s cut from \$125,000) and a \$2,000/mo rental payment for right of way vicinity of the Hoku plant was deleted (planned purchase having been negotiated successfully).

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Economic Development				
Economic Development 001-0801	\$99,000	\$125,000	\$26,000	26.26%
Subtotal	\$99,000	\$125,000	\$26,000	26.26%

13. **Effective Administration Area.** Most citizens dislike having to pay for “admin” but in reality they expect effective administration in a variety of areas, including elections, finance and human resources. The FY10 budget imposes tight budgets in this area. The area as a whole grows only because the city must budget for a required election in FY10. Notably, the budget does not provide for a runoff election (for the mayoral position, the city conducts a runoff if the leading candidate does garner at least 50% of the vote in the general election). If a runoff is ultimately required, the city will commit 2/3 of the emergency contingency fund. This will leave the city very short of what is already short contingency dollars. However, it was deemed an acceptable risk in light of the financial situation.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Effective Administration				
Mayor / Council 001-0100	\$648,517	\$663,058	\$14,541	2.24%
Finance 001-0200	\$637,795	\$643,056	\$5,261	0.82%
City Hall Maintenance 001-0300	\$675,815	\$676,216	\$401	0.06%
Elections 001-0402	\$7,359	\$67,822	\$60,463	821.62%
Human Resources 001-0700	\$404,756	\$404,660	-\$96	-0.02%
Legal 001-0900	\$686,095	\$687,225	\$1,130	0.16%
Liability & Risk Management 002	\$1,026,436	\$1,026,436	\$0	0.00%
Information Technology 050	\$922,966	\$856,480	-\$66,486	-7.20%
Subtotal	\$5,009,739	\$5,024,953	\$15,214	0.30%

14. FY10 budget summary by program area.

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Public Safety	\$21,878,570	\$21,899,184	\$20,614	0.09%
Cultural Recreational & Educational	6,447,949	6,996,596	\$548,647	8.51%
Transportation	\$10,503,759	\$18,560,642	\$8,056,883	76.70%
Environmental Health	\$28,103,499	\$28,174,519	\$71,020	0.25%
Neighborhood Quality	\$3,101,948	\$3,801,801	\$699,853	22.56%
Economic Development	\$99,000	\$125,000	\$26,000	26.26%
Effective Administration	\$5,009,739	\$5,024,953	\$15,214	0.30%

15. **Note on comparisons.** All of the information discussed in this analysis narrative and all of the comparisons in the following tables compare the new FY10 budget against the old FY09 budget as it was adjusted downwards in the March, 2009 mid-year review. This is a valid comparison, since the mid-year adjustments effectively changed the FY09 budget. However, it does somewhat mask some of the reductions. Readers may also want to compare the FY10 budget to the original FY09 budget adopted one year ago. Some selected comparisons follow:

	FY09 (Original)	FY10	\$ Difference	% Difference
Major Tax-Supported Funds				
General Fund	\$29,169,832	28,788,897	-\$380,935	-1.31%
Street Fund	4,810,903	\$5,055,403	\$244,500	5.08%
Recreation Fund	\$1,655,181	\$1,608,452	-\$46,729	-2.82%
Cemetery Fund	\$441,326	\$435,064	-\$6,262	-1.42%
Library Fund	\$1,506,756	\$1,506,930	\$174	0.01%
By Program Area				
Public Safety	\$22,305,292	\$21,899,184	-\$406,108	-1.82%
Cultural Recreational & Educational	\$6,546,089	\$6,996,596	\$450,507	6.88%
Transportation	\$10,645,054	\$18,560,642	\$7,915,588	74.36%
Environmental Health	\$28,112,109	\$28,174,519	\$62,410	0.22%
Neighborhood Quality	\$3,155,914	\$3,801,801	\$645,887	20.47%
Economic Development	\$99,000	\$125,000	\$26,000	26.26%
Effective Administration	\$5,038,281	\$5,024,953	-\$13,328	-0.26%

16. Strengths and weaknesses:

Strengths of the budget plan include:

- recognition of revenue shortfalls and prudent revenue estimates
- probable reduction in the levy rate by about 1.67%
- sustaining emergency services
- modest utility rate increases
- a reasonable effort in street paving, albeit short of the requirement
- re-structured employee medical strategy that increases employee involvement

Shortcomings to bear in mind include:

- more reliance on property tax, preventing larger levy reductions

- non-sustainable cuts to capital equipment and building replacement budgets
- increasing workloads not addressed (no increase in police officers, etc)
- street maintenance @ 80% of requirement
- continued vacancies in areas that cannot sustain it (i.e. parks maintenance)
- risk that revenues will decline even more than projected, necessitating yet another “mid-year review” to impose additional reductions.
- risk that the state legislature will divert remaining local pass-thru revenues to resolve state budget issues (pattern seen in some other states and in this state six years ago with state water issues and local government liquor tax revenues).

Respectfully submitted,

David K. Swindell
Chief Financial Officer

Detailed FY2010 Budget Tables

The following pages are excerpts from the FY10 Budget. 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. In FY10, the general fund is not budgeted to spend any cash reserve.

2) **Comparisons and Charts.** Year to year trends are difficult to compare given differences in grants and major construction projects. With that caution, it is still true that recent city budgets are growing at or less than inflation, despite real growth in road miles, service calls and population of about 1% a year. Inflation as measured by the consumer price index from January 08 to January 09 was virtually zero. The city’s general fund for FY10 is up 0.47%, largely due to the need to budget for an election. That comparison is against the FY09 budget as adjusted during mid-year budget reductions. When measured against the original adopted FY09 budget, the FY10 plan is down -1.31%, even with the election expenses. Comparisons in the following tables compare the FY10 plan to the FY09 plan as it was adjusted in March, 2009. Readers may want to refer to the discussion in paragraph 15 “Note on Comparisons.”

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 \$21,222,708 in property taxes will be spent, how that compares to last year, how taxes compare FY98-FY10 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 44% of total projected expense. That is appropriate considering that the city is largely a service industry. Capital is also important, with the largest expenditures planned in the water and sewer utilities.

6) **General Fund Department Detail.** This table shows expenditures by department by broad category within just the General Fund. The General Fund finances many of the “traditional” city functions, including Police, Fire and Parks. Fire and Police together account for 63% of the General Fund. The General Fund accounts for the largest share of property tax dollars (78%).

7) **General Fund Comparisons FY09 to FY10.** This two page table shows expenses by broad category within each department of the General Fund, compares that to the prior year FY09 and provides a dollar and percentage difference.

8) **Other Selected Fund Comparisons FY09 to FY10.** This three page table provides similar comparisons for the other major funds of the city.

9) **General Fund, Tax Fund and City Wide Comparisons FY09 to FY10.** These three pages present comparisons in a vertical format and include a subset of the “tax funds”. These funds are supported mostly or in part by taxes and are of particular interest to most citizens.

10) **Budget Comparisons by Program Area.** This table groups operating funds in 7 “program areas” and makes comparisons. This analysis excludes construction, grant and bond activities, but offers a useful view of ongoing program areas. It includes every activity analyzed in the prior year’s service level report.

Citizens may also want to refer to the “**FY2008 Service Level Reports**”, available on-line. These reports complimented the FY10 budget process, providing detailed analysis of inputs, outputs, efficiency, effectiveness and outcomes of every major city function. The resources available include the actual briefing slides and video of each department’s presentation to the Council.

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) **FY2010 Budget Digest** (this document)
- 2) **FY2008 Service Level Reports** (discusses city services for the last completed year)
- 3) **FY2008 Comprehensive Annual Financial Report** (our most recent annual report, prepared according to accounting principles established by the Governmental Accounting Standards Board).
- 4) **FY2008 “Citizens Financial Report”** (a simplified version of our annual financial report that provides the highlights)

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

FY 2010 Budget Summary

By Fund

September 14, 2009

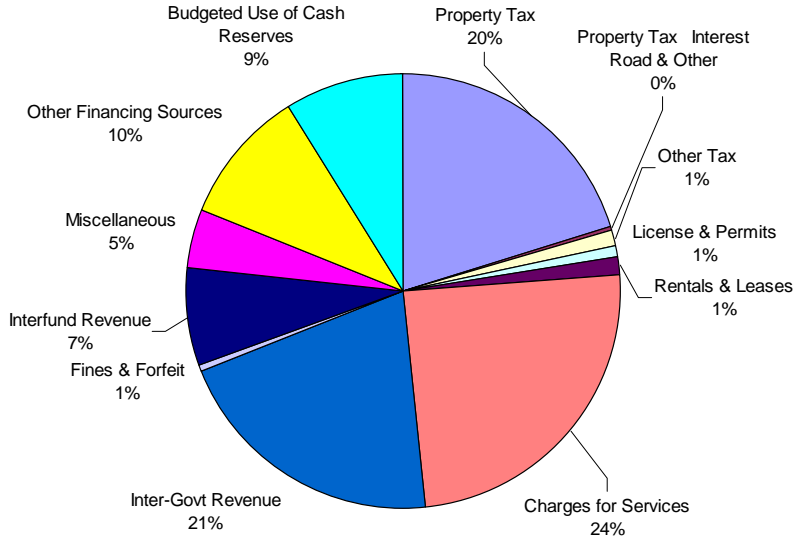
	Budgeted Revenue	Budgeted Expenditures	Revenue Over (Under)	Status	Notes
General Fund - 001	\$28,788,897	\$28,788,897	\$0	Green	
Liability Insurance Fund - 002	\$1,026,436	\$1,026,436	\$0	Green	
Street Fund - 003	\$5,055,403	\$5,055,403	\$0	Green	
Recreation Fund - 004	\$1,585,612	\$1,608,452	(\$22,840)	Green	Using cash balance for capital as approved
Cemetery Fund - 005	\$435,064	\$435,064	\$0	Green	
Airport Fund - 006	\$1,103,943	\$1,122,055	(\$18,112)	Green	Using cash for internal loan pmt as approved
Library Fund - 007	\$1,506,930	\$1,506,930	\$0	Green	
Public Transit Fund - 009	\$7,658,184	\$7,658,184	\$0	Green	
Video Services Fund - 012	\$376,885	\$406,875	(\$29,990)	Green	Using cash balance for capital as approved
Business Improvement Fund - 013	\$100,000	\$182,372	(\$82,372)	Green	Transferring cash to general fund as approved
Chief Theater Fund - 014	\$0	\$10,643	(\$10,643)	Green	Planned drawdown of fund as approved
Fire Safety Fund - 015	\$0	\$0	\$0	Green	Dormant fund for FY10
Emergency Repair Fund - 016	\$100,000	\$100,000	\$0	Green	
Stormwater Env Science Fund - 017	\$297,620	\$297,620	\$0	Green	
Sanitation Fund - 030	\$6,512,193	\$7,203,319	(\$691,126)	Green	Potential use of reserves for contingency items
Water Fund - 031	\$9,562,572	\$10,231,471	(\$668,899)	Green	Potential use of reserves for contingency items
Water Pollution Control Fund - 032	\$8,394,258	\$9,297,714	(\$903,456)	Green	Potential use of reserves for contingency items
Ambulance District Fund - 035	\$2,182,226	\$2,182,226	\$0	Green	
Information Systems Fund - 050	\$862,490	\$856,480	\$6,010	Green	Building fund balance for future capital
Utility Billing Fund - 052	\$1,133,400	\$1,144,395	(\$10,995)	Green	Using cash balance for capital as approved
Medical Insurance Fund - 053	\$576,279	\$576,279	\$0	Green	
Public Works Fund - 054	\$220,667	\$220,667	\$0	Green	
Fuel Internal Service Fund - 055	\$1,396,506	\$1,396,506	\$0	Green	City budget = \$2.80/gal unlead, \$3.00/gal diesel
Govt Debt Service Fund - 059	\$763,388	\$763,388	\$0	Green	
WPC Debt Svc Fund - 060	\$1,894,761	\$1,894,761	\$0	Green	
Water Debt Service Fund - 061	\$725,138	\$725,138	\$0	Green	
Federal Aid Projects Fund - 070	\$1,563,482	\$1,563,482	\$0	Green	
Street Special Projects Fund - 071	\$813,600	\$940,000	(\$126,400)	Green	Using remaining PMC cash, hospital way signal
Airport Construction Fund - 072	\$4,725,000	\$4,725,000	\$0	Green	
Water Construction Fund - 073	\$276,575	\$6,705,364	(\$6,428,789)	Green	Using bond proceeds as voters approved
WPC Construction Fund - 074	\$0	\$0	\$0	Green	Dormant fund for FY10
Capital Acquisition Fund - 078	\$15,000	\$0	\$15,000	Green	Building fund balance for future capital
Foreclosure Stabilization Fund - 080	\$1,386,073	\$1,386,073	\$0	Green	
CDBG Entitlement Grant Fund - 081	\$1,401,690	\$1,401,690	\$0	Green	
Energy Block Grant Fund - 082	\$533,000	\$533,000	\$0	Green	
Police Grants Fund - 088	\$424,015	\$424,015	\$0	Green	
Police Retirement Trust Fund - 951	\$435,000	\$793,064	(\$358,064)	Green	Drawdown of cash per life of trust fund
Retirement Payout Fund - 952	\$165,711	\$163,966	\$1,745	Green	Building fund balance to payoff future liabilities
Airport Bond Trust Fund - 953	\$54	\$0	\$54	Green	Accumulating interest
EIDC Revolving Loan Fund - 954	\$485,150	\$156,266	\$328,884	Green	Program revenue to exceed new loans in FY10
CDR Loan Trust Fund - 955	\$238,948	\$388,775	(\$149,827)	Green	Authorizing cash for new loans as needed
Zoo Animal Trust Fund - 957	\$667,490	\$679,257	(\$11,767)	Green	Using cash for capital
Water Acquisition Trust Fund - 958	\$0	\$0	\$0	Green	
Sidewalk Loan Trust - 959	\$300	\$55,251	(\$54,951)	Green	Authorizing cash for new loans as needed
Standrod Trust Fund - 960	\$9,600	\$197,164	(\$187,564)	Green	Authorizing cash for new loans as needed
So. Bannock Hwy Trust - 961	\$65	\$0	\$65	Green	Accumulating interest
Façade Loan Trust - 962	\$10,329	\$101,918	(\$91,589)	Green	Authorizing cash for new loans as needed
Parks & Rec Development Trust - 963	\$0	\$3,000	(\$3,000)	Green	Using cash for capital
Property Abatement Fund - 964	\$0	\$53,719	(\$53,719)	Green	Authorizing cash for demolition if needed
Total Revenues & Expenditures	\$95,409,934	\$104,962,279	(\$9,552,345)		
Less Transfers	\$15,608,134	\$15,608,134			
Totals less transfers	\$79,801,800	\$89,354,145			

Comparisons:

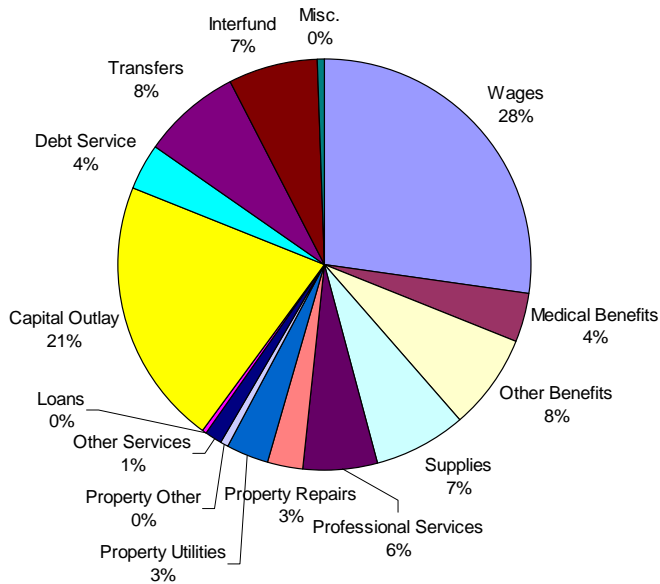
	FY03	FY04	FY05	FY06	FY07	FY08	FY09
Expense Less Transfers	\$61,961,321	\$61,391,730	\$63,097,017	\$64,454,543	\$67,995,457	\$75,109,656	\$78,502,742
% Change vs Previous FY	1.96%	-0.92%	2.78%	2.15%	5.49%	10.46%	4.52%

FY10
\$89,354,145
13.82%

City-Wide Revenues By Source



City-Wide Expense By Function



**BUDGETED REVENUES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2010**

September 14, 2009	Total Budgeted Revenues	Property Tax	Property Tax Interest Road & Other	Other Tax	License & Permits	Rentals & Leases	Charges for Services	Inter-Govt Revenue	Fines & Forfeit	Interfund Revenue	Miscellaneous	Other Financing Sources	Budgeted Use of Cash Reserves
General Fund 001	\$28,788,897	\$16,407,990	\$98,195	\$0	\$671,886	\$72,844	\$218,087	\$4,254,045	\$462,812	\$2,667,815	\$198,157	\$3,737,066	\$0
Liability Insurance Fund 002	\$1,026,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,436	\$0	\$0	\$0
Street Fund 003	\$5,055,403	\$2,054,739	\$272,311	\$834,185	\$0	\$0	\$0	\$1,788,920	\$0	\$0	\$22,922	\$82,326	\$0
Recreation Fund 004	\$1,585,612	\$496,520	\$0	\$0	\$0	\$553,129	\$466,933	\$0	\$0	\$0	\$69,030	\$0	\$22,840
Cemetery Fund 005	\$435,064	\$156,147	\$250	\$0	\$0	\$0	\$273,933	\$0	\$0	\$0	\$4,734	\$0	\$0
Airport Fund 006	\$1,103,943	\$546,251	\$1,377	\$0	\$0	\$478,229	\$75,800	\$0	\$0	\$0	\$2,286	\$0	\$18,112
Library Fund 007	\$1,506,930	\$1,455,866	\$1,773	\$0	\$0	\$0	\$0	\$0	\$37,662	\$0	\$4,739	\$6,890	\$0
Pocatello Regional Transit 009	\$7,658,184	\$0	\$0	\$0	\$0	\$0	\$563,624	\$5,842,244	\$0	\$29,900	\$165,646	\$1,056,770	\$0
Video Services Fund 012	\$376,885	\$0	\$0	\$363,139	\$0	\$0	\$12,546	\$0	\$0	\$0	\$1,200	\$0	\$29,990
Business Improvement District 013	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$82,372
Chief Theater Fund 014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,643
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Stormwater Env Sciences Fund 017	\$297,620	\$0	\$0	\$0	\$0	\$0	\$0	\$44,250	\$0	\$253,370	\$0	\$0	\$0
Sanitation Fund 030	\$6,512,193	\$0	\$0	\$0	\$0	\$258,250	\$6,168,860	\$0	\$0	\$0	\$85,083	\$0	\$691,126
Water Fund 031	\$9,562,572	\$0	\$0	\$0	\$0	\$900	\$9,459,110	\$0	\$0	\$35,000	\$61,000	\$6,562	\$668,899
Water Pollution Control Fund 032	\$8,394,258	\$0	\$0	\$0	\$0	\$120,356	\$8,036,511	\$0	\$0	\$0	\$237,391	\$0	\$903,456
Ambulance Fund 035	\$2,182,226	\$0	\$0	\$0	\$0	\$0	\$0	\$2,172,231	\$0	\$0	\$0	\$9,995	\$0
Information Systems Fund 050	\$862,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$862,490	\$0	\$0	(\$6,010)
Utility Billing Fund 052	\$1,133,400	\$0	\$0	\$0	\$0	\$0	\$228,000	\$0	\$0	\$905,400	\$0	\$0	\$10,995
Medical Insurance Fund 053	\$576,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,519	\$550,760	\$0	\$0
Public Works Admin. Fund 054	\$220,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,667	\$0	\$0	\$0
Fuel Internal Service Fund 055	\$1,396,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,396,506	\$0	\$0	\$0
Govt Debt Service Fund 059	\$763,388	\$105,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$658,193	\$0
Enterprise Debt Service Fund 060	\$1,894,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,894,761	\$0
Water Debt Service Fund 061	\$725,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,138	\$0
Federal Aid Construction Fund 070	\$1,563,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,557,678	\$5,804	\$0
Street Construction Fund 071	\$813,600	\$0	\$0	\$0	\$0	\$0	\$0	\$162,000	\$0	\$0	\$500,000	\$151,600	\$126,400
Airport Construction Fund 072	\$4,725,000	\$0	\$0	\$0	\$0	\$0	\$225,000	\$4,500,000	\$0	\$0	\$0	\$0	\$0
Water Costruction Fund 073	\$276,575	\$0	\$0	\$0	\$0	\$0	\$0	\$276,575	\$0	\$0	\$0	\$0	\$6,428,789
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	(\$15,000)
Foreclosure Stabilization Fund 080	\$1,386,073	\$0	\$0	\$0	\$0	\$0	\$0	\$546,073	\$0	\$0	\$0	\$840,000	\$0
Entitlement Grant Fund 081	\$1,401,690	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025,942	\$0	\$0	\$0	\$375,748	\$0
Energy Block Grant 082	\$533,000	\$0	\$0	\$0	\$0	\$0	\$0	\$533,000	\$0	\$0	\$0	\$0	(\$108,985)
Police Grants Fund 088	\$424,015	\$0	\$0	\$0	\$0	\$0	\$0	\$375,935	\$48,080	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$435,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,000	\$0	\$358,064	\$0
Retirement Payout Trust Fund 952	\$165,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,711	(\$1,745)
Airport Bond Trust Fund 953	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	(\$54)
EIDC Revolving Loan Trust Fund 954	\$485,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,150	\$450,000	(\$328,884)
CDR Loan Trust Fund 955	\$238,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238,948	\$0	\$149,827	\$0
Zoo Animal/Education Trust Fund 957	\$667,490	\$0	\$0	\$0	\$0	\$1,200	\$37,850	\$50,000	\$0	\$0	\$578,340	\$100	\$11,767
Water Acquisition Trust 958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Revolving Loan Trust 959	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$54,951
Standrod Trust Fund 960	\$9,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$6,000	\$187,564
So. Ban. Hyw. Dev. Trust Fund 961	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0	(\$65)
Façade Loan Trust Fund 962	\$10,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,329	\$91,589
Parks & Rec Development Trust 963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Property Abatement Fund 964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,719
GRAND TOTALS	\$95,409,934	\$21,222,708	\$373,906	\$1,197,324	\$671,886	\$1,484,908	\$25,766,254	\$21,571,215	\$548,554	\$7,423,103	\$4,851,783	\$10,298,293	\$9,443,360

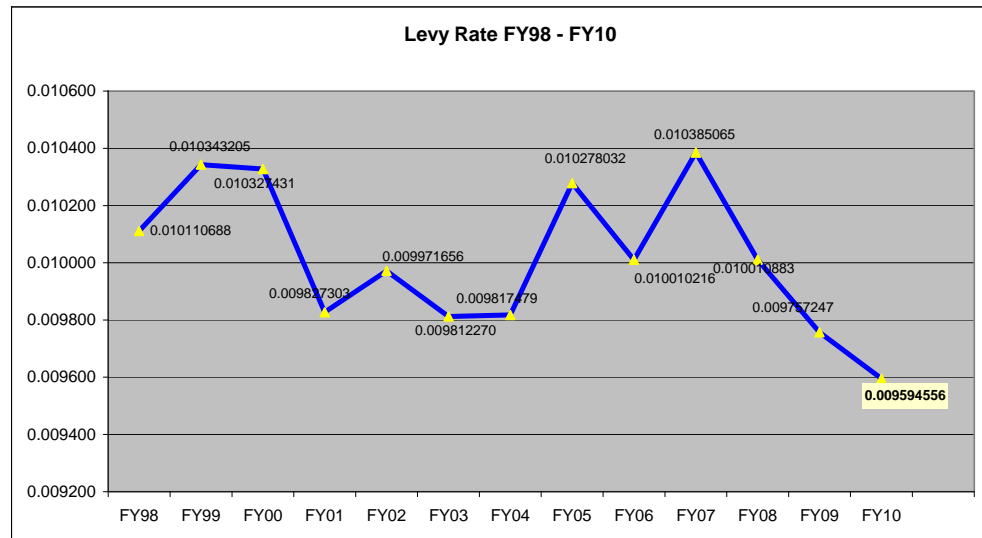
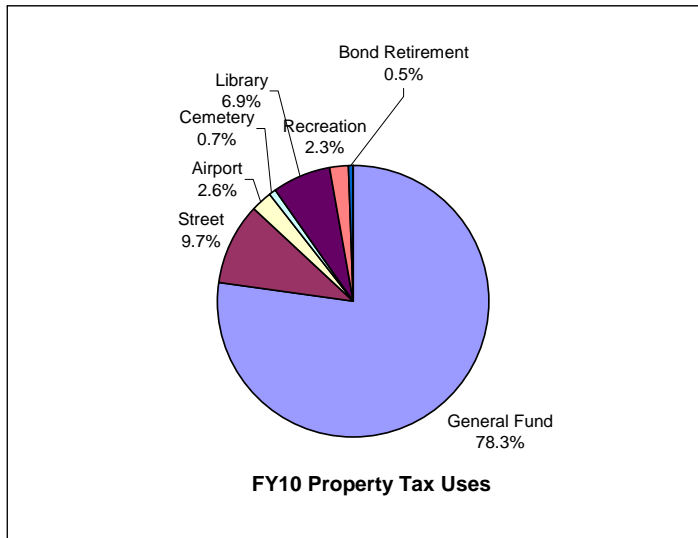
FY10 Property Tax Summary

	Total	General Fund (includes Fire Retirement)	Street	Airport	Cemetery	Library	Recreation	Bond Retirement	Police Retirement
FY10	\$20,375,325	\$15,958,598	\$1,634,176	\$542,326	\$162,409	\$1,462,582	\$510,039	\$105,195	\$0
\$ change	\$21,222,708	\$16,407,990	\$2,054,739	\$546,251	\$156,147	\$1,455,866	\$496,520	\$105,195	\$0
% change	\$847,383	\$449,392	\$420,563	\$3,925	-\$6,262	-\$6,716	-\$13,519	\$0	\$0
	4.16%	2.82%	25.74%	0.72%	-3.86%	-0.46%	-2.65%	0.00%	N/A

Valuation Estimate:
Per Bannock County Clerk letter of August 6 & Power County letter of September 2. Increase of 5.93%.

Property Tax History

	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10 (estimated)
Valuation	\$1,191,808,877	\$1,237,670,194	\$1,285,780,223	\$1,364,289,428	\$1,417,384,705	\$1,474,377,921	\$1,526,079,257	1,567,189,776	1,661,459,308	1,695,155,478	\$1,909,894,806	\$2,088,224,683	\$2,211,953,079
\$ Levied	\$12,050,008	\$12,801,476	\$13,278,806	\$13,407,285	\$14,133,672	\$14,466,994	\$14,982,251	\$16,107,627	\$16,631,566	\$17,604,300	\$19,119,733	\$20,375,325	\$21,222,708
Levy Rate	0.010110688	0.010343205	0.010327431	0.009827303	0.009971656	0.009812270	0.009817479	0.010278032	0.010010216	0.010385065	0.010010883	0.009757247	0.009594556
Rate Change	-1.16%	2.30%	-0.15%	-4.84%	1.47%	-1.60%	0.05%	4.69%	-2.61%	3.74%	-3.60%	-2.53%	-1.67%

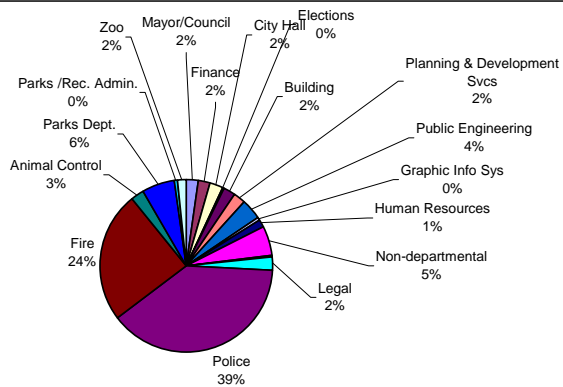


**City of Pocatello BUDGETED EXPENDITURES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2010**

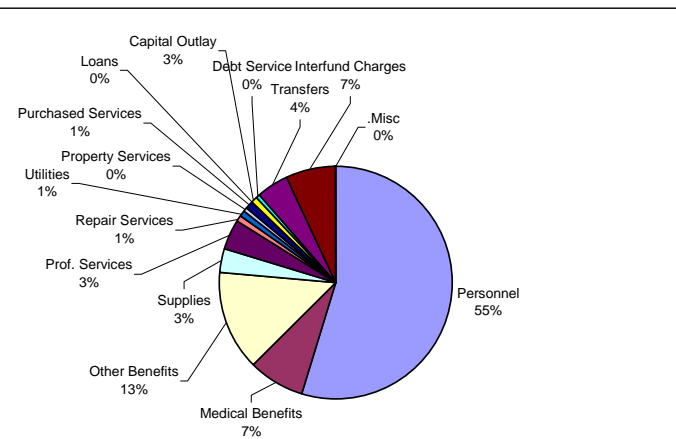
	Total Budgeted Expenses	Wages	Medical Benefits	Other Benefits	Supplies	Professional Services	Property Repairs	Property Utilities	Property Other	Other Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund	Misc.	Increase in Cash Reserves
General Fund 001	\$28,788,897	\$15,778,385	\$2,223,272	\$3,973,978	\$985,118	\$1,168,140	\$293,891	\$247,279	\$99,582	\$325,401	\$0	\$261,500	\$188,361	\$1,247,649	\$1,992,991	\$3,350	\$0
Liability Insurance Fund 002	\$1,026,436	\$91,257	\$8,509	\$18,177	\$20,845	\$62,780	\$5,000	\$0	\$0	\$744,522	\$0	\$0	\$0	\$40,445	\$34,901	\$0	\$0
Street Fund 003	\$5,055,403	\$1,464,082	\$245,490	\$368,041	\$1,471,524	\$13,680	\$194,135	\$343,230	\$69,137	\$26,980	\$0	\$117,700	\$230,472	\$164,386	\$346,546	\$0	\$0
Recreation Fund 004	\$1,608,452	\$605,872	\$53,077	\$105,579	\$225,828	\$89,396	\$12,850	\$179,475	\$10,060	\$23,238	\$0	\$90,000	\$0	\$89,935	\$121,592	\$1,550	-\$22,840
Cemetery Fund 005	\$435,064	\$229,736	\$24,315	\$55,375	\$54,435	\$13,275	\$7,000	\$10,350	\$400	\$6,450	\$0	\$0	\$0	\$1,089	\$32,639	\$0	\$0
Airport Fund 006	\$1,122,055	\$253,235	\$48,588	\$57,522	\$91,637	\$17,500	\$17,300	\$116,100	\$2,000	\$45,328	\$0	\$0	\$0	\$1,217	\$471,628	\$0	-\$18,112
Library Fund 007	\$1,506,930	\$831,292	\$155,355	\$175,338	\$173,362	\$17,244	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$66,814	\$0	\$0
Pocatello Regional Transit 009	\$7,658,184	\$1,257,272	\$123,627	\$285,713	\$196,996	\$135,034	\$74,746	\$35,257	\$13,249	\$40,499	\$0	\$4,912,395	\$0	\$5,740	\$577,276	\$380	\$0
Video Services Fund 012	\$406,875	\$179,119	\$30,059	\$37,175	\$48,895	\$1,500	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$39,348	\$68,429	\$0	-\$29,990
Business Improvement District 013	\$182,372	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,372	\$0	\$0	-\$82,372
Chief Theater Fund 014	\$10,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$643	\$0	-\$10,643
Fire Safety Fund 015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Repair Fund 016	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$99,867	\$0	\$0	\$0	\$0	\$0	\$0	\$133	\$0	\$0
Stormwater Env Science Fund 017	\$297,620	\$106,887	\$8,551	\$22,186	\$9,400	\$131,359	\$5,650	\$0	\$0	\$6,650	\$0	\$0	\$0	\$273	\$6,664	\$0	\$0
Sanitation Fund 030	\$7,203,319	\$1,840,467	\$343,750	\$560,474	\$640,600	\$50,325	\$158,100	\$1,400,000	\$2,000	\$34,081	\$0	\$721,340	\$0	\$529,305	\$922,877	\$0	-\$691,126
Water Fund 031	\$10,231,471	\$2,261,232	\$395,571	\$538,709	\$830,250	\$492,380	\$389,600	\$683,800	\$158,200	\$39,680	\$0	\$837,500	\$0	\$2,341,620	\$1,259,929	\$3,000	-\$668,899
Water Pollution Control Fund 032	\$9,297,714	\$1,233,729	\$193,924	\$287,456	\$584,595	\$1,006,291	\$216,449	\$444,484	\$118,312	\$34,201	\$0	\$960,000	\$50	\$3,185,501	\$1,032,222	\$500	-\$903,456
Ambulance Fund 035	\$2,182,226	\$1,152,163	\$116,189	\$449,037	\$155,060	\$121,020	\$52,100	\$0	\$6,000	\$39,550	\$0	\$23,996	\$0	\$7,881	\$59,230	\$0	\$0
Information Systems Fund 050	\$856,480	\$340,796	\$55,587	\$69,559	\$160,900	\$16,563	\$74,016	\$0	\$0	\$14,561	\$0	\$0	\$0	\$1,592	\$122,906	\$0	\$6,010
Utility Billing Fund 052	\$1,144,395	\$431,465	\$91,431	\$102,885	\$121,460	\$26,810	\$39,920	\$0	\$0	\$46,135	\$0	\$0	\$0	\$2,065	\$282,174	\$50	-\$10,995
Medical Insurance Fund 053	\$576,279	\$5,760	\$0	\$0	\$8,719	\$47,400	\$0	\$0	\$0	\$32,400	\$0	\$0	\$0	\$0	\$1,198	\$480,802	\$0
Public Works Admin. Fund 054	\$220,667	\$96,804	\$10,020	\$19,519	\$3,106	\$80,023	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$477	\$8,097	\$0	\$0
Fuel Internal Service Fund 055	\$1,396,506	\$0	\$0	\$0	\$1,313,125	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$80,381	\$0	\$0	\$0
Govt Debt Service Fund 059	\$763,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762,590	\$0	\$798	\$0	\$0
Enterprise Debt Service Fund 060	\$1,894,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,893,697	\$0	\$1,064	\$0	\$0
Water Debt Service Fund 061	\$725,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,138	\$0	\$0	\$0	\$0
Federal Aid Construction Fund 070	\$1,563,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563,216	\$0	\$0	\$266	\$0	\$0
Street Special Projects 071	\$940,000	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	-\$126,400
Airport Construction Fund 072	\$4,725,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$4,425,000	\$0	\$0	\$0	\$0	\$0
Water Construction Fund 073	\$6,705,364	\$0	\$0	\$0	\$0	\$190,919	\$0	\$0	\$0	\$0	\$0	\$6,514,445	\$0	\$0	\$0	\$0	-\$6,428,789
WPC Construction Fund 074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition Fund 078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Foreclosure Stabilization Fund 080	\$1,386,073	\$35,258	\$5,329	\$7,802	\$0	\$502,800	\$834,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Entitlement Grant Fund 081	\$1,401,690	\$147,051	\$14,295	\$29,660	\$22,025	\$832,764	\$266,585	\$700	\$0	\$7,700	\$80,910	\$0	\$0	\$0	\$0	\$0	\$0
Energy Block Grant Fund 082	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Grants Fund 088	\$424,015	\$25,456	\$10,020	\$6,266	\$159,968	\$0	\$0	\$0	\$0	\$2,305	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0
Police Retirement Trust Fund 951	\$793,064	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$7,500	-\$358,064
Retirement Payout Trust Fund 952	\$163,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,966	\$0	\$0	\$1,745
Airport Bond Trust Fund 953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
EIDC Revolving Loan Fund 954	\$156,266	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$266	\$0	\$328,884
CDR Loan Trust Fund 955	\$388,775	\$0	\$0	\$0	\$5,500	\$51,500	\$100,477	\$0	\$500	\$11,000	\$0	\$23,000	\$0	\$195,600	\$1,198	\$0	-\$149,827
Zoo Animal/Education Trust 957	\$679,257	\$37,396	\$8,509	\$9,428	\$24,258	\$1,520	\$2,400	\$0	\$0	\$9,100	\$0	\$580,000	\$0	\$185	\$6,361	\$100	-\$11,767
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	\$55,251	\$0	\$0	\$0	\$0	\$38,985	\$0	\$0	\$0	\$0	\$16,000	\$0	\$0	\$0	\$266	\$0	-\$54,951
Standrod Trust Fund 960	\$197,164	\$0	\$0	\$0	\$0	\$187,164	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	-\$187,564
So. Ban. Hyw. Dev. Trust Fund 961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Façade Loan Trust Fund 962	\$101,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,385	\$0	\$0	\$0	\$533	\$0	-\$91,589
Parks & Rec Develop Trust Fund	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	-\$3,000
Property Abatement Fund 964	\$53,719	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$790	\$0	\$0	\$0	\$0	\$2,929	\$0	-\$53,719
GRAND TOTALS	\$104,962,279	\$28,436,867	\$4,165,468	\$7,969,605	\$7,568,660	\$6,177,470	\$2,883,932	\$3,497,380	\$479,440	\$1,516,396	\$358,295	\$22,003,092	\$3,800,308	\$8,185,031	\$7,423,103	\$497,232	-\$9,552,345

Expenses: General Fund Department Detail FY2010

	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	\$663,058	\$363,073	\$89,665	\$73,985	\$6,690	\$15,753	\$1,040	\$0	\$175	\$35,371	\$0	\$0	\$0	\$1,758	\$75,298	\$250	
Finance	\$643,056	\$372,199	\$51,353	\$74,758	\$5,700	\$92,842	\$4,460	\$0	\$2,548	\$5,121	\$0	\$0	\$0	\$1,759	\$32,316	\$0	
City Hall	\$676,216	\$160,709	\$14,295	\$36,782	\$40,528	\$3,120	\$17,699	\$73,051	\$12,000	\$840	\$0	\$0	\$0	\$291,838	\$25,354	\$0	
Elections	\$67,822	\$0	\$0	\$0	\$400	\$65,089	\$0	\$0	\$0	\$2,200	\$0	\$0	\$0	\$0	\$133	\$0	
Building	\$704,969	\$360,838	\$52,608	\$73,714	\$18,295	\$128,260	\$4,400	\$0	\$0	\$11,936	\$0	\$0	\$0	\$16,516	\$38,202	\$200	
Planning & Development Svcs	\$611,950	\$356,129	\$50,726	\$72,355	\$8,550	\$19,150	\$1,600	\$0	\$0	\$16,242	\$0	\$0	\$0	\$2,760	\$84,438	\$0	
Public Engineering	\$1,114,323	\$723,980	\$98,430	\$139,619	\$26,250	\$8,930	\$12,516	\$2,750	\$0	\$6,825	\$0	\$0	\$0	\$3,614	\$91,409	\$0	
Graphic Info Sys	\$140,838	\$60,234	\$4,276	\$12,208	\$4,150	\$21,900	\$18,900	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,724	\$0	
Human Resources	\$404,660	\$257,030	\$23,432	\$50,784	\$8,541	\$34,211	\$550	\$0	\$0	\$3,208	\$0	\$0	\$0	\$1,217	\$25,687	\$0	
Non-departmental	\$1,577,773	\$0	\$0	\$0	\$21,550	\$273,346	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$836,283	\$372,902	\$0	
Economic Development	\$125,000	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Legal	\$687,225	\$456,085	\$52,863	\$92,360	\$3,780	\$27,090	\$1,750	\$0	\$0	\$5,760	\$0	\$0	\$0	\$2,215	\$45,322	\$0	
Police	\$11,212,746	\$7,135,765	\$1,079,988	\$1,331,858	\$281,141	\$107,700	\$131,498	\$1,700	\$42,725	\$73,700	\$0	\$223,900	\$0	\$52,466	\$750,305	\$0	
Fire	\$7,021,373	\$3,912,299	\$519,468	\$1,613,204	\$214,603	\$123,130	\$54,800	\$42,970	\$600	\$68,000	\$0	\$37,600	\$188,361	\$28,421	\$217,817	\$100	
Animal Control	\$777,870	\$405,892	\$59,319	\$91,715	\$58,850	\$71,381	\$14,617	\$14,800	\$95	\$7,974	\$0	\$0	\$0	\$2,048	\$48,379	\$2,800	
Parks Dept.	\$1,738,097	\$879,921	\$86,984	\$231,041	\$219,665	\$21,550	\$18,900	\$98,673	\$20,845	\$18,278	\$0	\$0	\$0	\$4,566	\$137,674	\$0	
Parks /Rec. Admin.	\$124,513	\$77,694	\$4,276	\$15,481	\$1,650	\$8,578	\$2,550	\$0	\$0	\$4,186	\$0	\$0	\$0	\$654	\$9,444	\$0	
Zoo	\$497,408	\$256,537	\$35,589	\$64,114	\$64,775	\$21,110	\$6,683	\$13,335	\$1,780	\$9,660	\$0	\$0	\$0	\$1,238	\$22,587	\$0	
Total General Fund	\$28,788,897	\$15,778,385	\$2,223,272	\$3,973,978	\$985,118	\$1,168,140	\$293,891	\$247,279	\$99,582	\$325,401	\$0	\$261,500	\$188,361	\$1,247,649	\$1,992,991	\$3,350	\$0



General Fund Expense By Department



General Fund Expense By Function

Expenses: General Fund Comparisons FY09 to FY10

	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																
FY09 General Fund Total	\$28,653,594	\$15,776,097	\$2,279,240	\$3,971,681	\$915,399	\$1,032,321	\$298,378	\$237,003	\$101,994	\$330,538	\$0	\$280,392	\$251,304	\$1,249,885	\$1,925,762	\$3,600
FY10 General Fund Total	\$28,788,897	\$15,778,385	\$2,223,272	\$3,973,978	\$985,118	\$1,168,140	\$293,891	\$247,279	\$99,582	\$325,401	\$0	\$261,500	\$188,361	\$1,247,649	\$1,992,991	\$3,350
\$ Difference	\$135,303	\$2,288	-\$55,968	\$2,297	\$69,719	\$135,819	-\$4,487	\$10,276	-\$2,412	-\$5,137	\$0	-\$18,892	-\$62,943	-\$2,236	\$67,229	-\$250
% Difference	0.47%	0.01%	-2.46%	0.06%	7.62%	13.16%	-1.50%	4.34%	-2.36%	-1.55%	N/A	-6.74%		-0.18%	3.49%	-6.94%
Comparisons By Department																
FY09 Mayor/Council Dept.	\$648,517	\$358,169	\$85,629	\$73,138	\$7,290	\$15,893	\$1,500	\$0	\$250	\$27,446	\$0	\$2,000	\$0	\$1,758	\$74,944	\$500
FY10 Mayor/Council Dept.	\$663,058	\$363,073	\$89,665	\$73,985	\$6,690	\$15,753	\$1,040	\$0	\$175	\$35,371	\$0	\$0	\$0	\$1,758	\$75,298	\$250
\$ Difference	\$14,541	\$4,904	\$4,036	\$847	-\$600	-\$140	-\$460	\$0	-\$75	\$7,925	\$0	-\$2,000	\$0	\$354	-\$250	
% Difference	2.24%	1.37%	4.71%	1.16%	-8.23%	-0.88%	-30.67%	N/A	-30.00%	28.87%	N/A	N/A	N/A	0.47%	N/A	
FY09 Finance Dept.	\$637,795	\$364,243	\$51,461	\$73,202	\$5,934	\$94,504	\$4,460	\$0	\$2,548	\$7,365	\$0	\$0	\$0	\$1,759	\$32,319	\$0
FY10 Finance Dept.	\$643,056	\$372,199	\$51,353	\$74,758	\$5,700	\$92,842	\$4,460	\$0	\$2,548	\$5,121	\$0	\$0	\$0	\$1,759	\$32,316	\$0
\$ Difference	\$5,261	\$7,956	-\$108	\$1,556	-\$234	-\$1,662	\$0	\$0	\$0	-\$2,244	\$0	\$0	\$0	\$0	-\$3	\$0
% Difference	0.82%	2.18%	-0.21%	2.13%	-3.94%	-1.76%		N/A	0.00%	-30.47%	N/A	N/A	N/A	0.00%	-0.01%	N/A
FY09 City Hall Dept.	\$675,815	\$156,246	\$14,331	\$36,176	\$41,647	\$4,220	\$15,755	\$72,051	\$12,000	\$826	\$0	\$0	\$0	\$297,571	\$24,992	\$0
FY10 City Hall Dept.	\$676,216	\$160,709	\$14,295	\$36,782	\$40,528	\$3,120	\$17,699	\$73,051	\$12,000	\$840	\$0	\$0	\$0	\$291,838	\$25,354	\$0
\$ Difference	\$401	\$4,463	-\$36	\$606	-\$1,119	-\$1,100	\$1,944	\$1,000	\$0	\$14	\$0	\$0	\$0	-\$5,733	\$362	\$0
% Difference	0.06%	2.86%	-0.25%	1.68%	-2.69%	-26.07%	12.34%	1.39%	0.00%	1.69%	N/A	N/A	N/A	-1.93%	1.45%	N/A
FY09 Elections Dept.	\$7,359	\$0	\$0	\$0	\$0	\$5,326	\$0	\$0	\$0	\$1,900	\$0	\$0	\$0	\$0	\$133	\$0
FY10 Elections Dept.	\$67,822	\$0	\$0	\$0	\$400	\$65,089	\$0	\$0	\$0	\$2,200	\$0	\$0	\$0	\$0	\$133	\$0
\$ Difference	\$60,463	\$0	\$0	\$0	\$400	\$59,763	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	821.62%	N/A	N/A	N/A	#DIV/0!	1122.10%	N/A	N/A	N/A	15.79%	N/A	N/A	N/A	N/A	0.00%	N/A
FY09 Building Dept.	\$657,237	\$343,367	\$57,517	\$70,180	\$7,645	\$118,385	\$4,900	\$0	\$0	\$16,016	\$0	\$0	\$0	\$1,516	\$37,511	\$200
FY10 Building Dept.	\$704,969	\$360,838	\$52,608	\$73,714	\$18,295	\$128,260	\$4,400	\$0	\$0	\$11,936	\$0	\$0	\$0	\$16,516	\$38,202	\$200
\$ Difference	\$47,732	\$17,471	-\$4,909	\$3,534	\$10,650	\$9,875	-\$500	\$0	\$0	-\$4,080	\$0	\$0	\$0	\$15,000	\$691	\$0
% Difference	7.26%	5.09%	-8.53%	5.04%	139.31%	8.34%	-10.20%	N/A	N/A	-25.47%	N/A	N/A	N/A	989.45%	1.84%	N/A
FY09 Planning & Develop Svcs	\$624,118	\$358,170	\$57,048	\$73,176	\$8,998	\$20,033	\$2,200	\$0	\$0	\$17,225	\$0	\$0	\$0	\$2,760	\$84,508	\$0
FY10 Planning & Develop Svcs	\$611,950	\$356,129	\$50,726	\$72,355	\$8,550	\$19,150	\$1,600	\$0	\$0	\$16,242	\$0	\$0	\$0	\$2,760	\$84,438	\$0
\$ Difference	-\$12,168	-\$2,041	-\$6,322	-\$821	-\$448	-\$883	-\$600	\$0	\$0	-\$983	\$0	\$0	\$0	\$0	-\$70	\$0
% Difference	-1.95%	-0.57%	-11.08%	-1.12%	-4.98%	-4.41%	-27.27%	N/A	N/A	-5.71%	N/A	N/A	N/A	0.00%	-0.08%	N/A
FY09 Public Engineering	\$1,120,933	\$740,596	\$98,628	\$139,171	\$13,050	\$9,500	\$17,426	\$2,690	\$0	\$7,075	\$0	\$0	\$0	\$3,614	\$89,183	\$0
FY10 Public Engineering	\$1,114,323	\$723,980	\$98,430	\$139,619	\$26,250	\$8,930	\$12,516	\$2,750	\$0	\$6,825	\$0	\$0	\$0	\$3,614	\$91,409	\$0
\$ Difference	-\$6,610	-\$16,616	-\$198	\$448	\$13,200	-\$570	-\$4,910	\$60	\$0	-\$200	\$0	\$0	\$0	\$0	\$2,226	\$0
% Difference	-0.59%	-2.24%	-0.20%	0.32%	101.15%	-6.00%	-28.18%	2.23%	N/A	-3.53%	N/A	N/A	N/A	0.00%	2.50%	N/A
FY09 Graphic Info Sys	\$141,050	\$59,971	\$4,294	\$12,169	\$4,150	\$21,800	\$19,695	\$0	\$0	\$2,950	\$0	\$0	\$0	\$296	\$15,725	\$0
FY10 Graphic Info Sys	\$140,838	\$60,234	\$4,276	\$12,208	\$4,150	\$21,900	\$18,900	\$0	\$0	\$3,150	\$0	\$0	\$0	\$296	\$15,724	\$0
\$ Difference	-\$212	\$263	-\$18	\$39	\$0	\$100	-\$795	\$0	\$0	\$200	\$0	\$0	\$0	\$1,217	\$25,687	\$0
% Difference	-0.15%	0.44%	-0.42%	0.32%	0.00%	0.46%	-4.04%	N/A	N/A	6.78%	N/A	N/A	N/A	411.15%	163.35%	N/A

Expenses: General Fund Department Comparisons FY09 to FY10 (continued)

	Total Budget	Personnel	Benefits Medical	Benefits Other	Supplies	Professional Services	Property Repair Services	Property Utilities	Property Services	Purchased Services	Loans	Capital Outlay	Debt Service	Transfers	Interfund Charges	Other Misc.
FY09 Human Resources	\$404,756	\$250,470	\$22,945	\$49,839	\$12,666	\$36,959	\$550	\$0	\$0	\$4,417	\$0	\$0	\$0	\$1,217	\$25,693	\$0
FY10 Human Resources	\$404,660	\$257,030	\$23,432	\$50,784	\$8,541	\$34,211	\$550	\$0	\$0	\$3,208	\$0	\$0	\$0	\$1,217	\$25,687	\$0
\$ Difference	-\$96	\$6,560	\$487	\$945	-\$4,125	-\$2,748	\$0	\$0	\$0	-\$1,209	\$0	\$0	\$0	\$0	-\$6	\$0
% Difference	-0.02%	2.62%	2.12%	1.90%	-32.57%	-7.44%	0.00%	N/A	N/A	-27.37%	N/A	N/A	N/A	0.00%	-0.02%	
FY09 Non-departmental	\$1,567,747	\$0	\$0	\$0	\$21,550	\$270,473	\$1,992	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$834,586	\$367,382	\$0
FY10 Non-departmental	\$1,577,773	\$0	\$0	\$0	\$21,550	\$273,346	\$1,928	\$0	\$18,814	\$52,950	\$0	\$0	\$0	\$836,283	\$372,902	\$0
\$ Difference	\$10,026	\$0	\$0	\$0	\$0	\$2,873	-\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$1,697	\$5,520	\$0
% Difference	0.64%	N/A	N/A	N/A	0.00%	1.06%	N/A	N/A	0.00%	0.00%	N/A	N/A		0.20%	1.50%	N/A
FY09 Economic Development	\$99,000	\$0	\$0	\$0	\$0	\$99,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY10 Economic Development	\$125,000	\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY09 Legal Dept.	\$686,095	\$451,910	\$57,205	\$91,871	\$3,930	\$26,512	\$1,750	\$0	\$0	\$5,370	\$0	\$0	\$0	\$2,215	\$45,332	\$0
FY10 Legal Dept.	\$687,225	\$456,085	\$52,863	\$92,360	\$3,780	\$27,090	\$1,750	\$0	\$0	\$5,760	\$0	\$0	\$0	\$2,215	\$45,322	\$0
\$ Difference	\$1,130	\$4,175	-\$4,342	\$489	-\$150	\$578	\$0	\$0	\$0	\$390	\$0	\$0	\$0	\$0	-\$10	\$0
% Difference	0.16%	0.92%	-7.59%	0.53%	-3.82%	2.18%	0.00%	N/A	N/A	7.26%	N/A	N/A	N/A	0.00%	-0.02%	
FY09 Police Dept.	\$11,226,874	\$7,140,679	\$1,106,776	\$1,350,783	\$279,829	\$109,549	\$136,298	\$1,700	\$49,125	\$79,530	\$0	\$193,142	\$0	\$52,466	\$726,997	\$0
FY10 Police Dept.	\$11,212,746	\$7,135,765	\$1,079,988	\$1,331,858	\$281,141	\$107,700	\$131,498	\$1,700	\$42,725	\$73,700	\$0	\$223,900	\$0	\$52,466	\$750,305	\$0
\$ Difference	-\$14,128	-\$4,914	-\$26,788	-\$18,925	\$1,312	-\$1,849	-\$4,800	\$0	-\$6,400	-\$5,830	\$0	\$30,758	\$0	\$0	\$23,308	\$0
% Difference	-0.13%	-0.07%	-2.42%	-1.40%	0.47%	-1.69%	-3.52%	0.00%	-13.03%	-7.33%	N/A	15.93%	N/A	0.00%	3.21%	
FY09 Fire Dept.	\$7,051,677	\$3,949,328	\$532,434	\$1,599,404	\$197,784	\$78,700	\$48,450	\$41,003	\$400	\$67,365	\$0	\$48,450	\$251,304	\$28,421	\$208,534	\$100
FY10 Fire Dept.	\$7,021,373	\$3,912,299	\$519,468	\$1,613,204	\$214,603	\$123,130	\$54,800	\$42,970	\$600	\$68,000	\$0	\$37,600	\$188,361	\$28,421	\$217,817	\$100
\$ Difference	-\$30,304	-\$37,029	-\$12,966	\$13,800	\$16,819	\$44,430	\$6,350	\$1,967	\$200	\$635	\$0	-\$10,850	-\$62,943	\$0	\$9,283	\$0
% Difference	-0.43%	-0.94%	-2.44%	0.86%	8.50%	56.45%	13.11%	4.80%	50.00%	0.94%	N/A	-22.39%		0.00%	4.45%	
FY09 Animal Control	\$770,558	\$398,585	\$56,225	\$90,875	\$67,400	\$66,005	\$15,922	\$15,400	\$95	\$9,424	\$0	\$0	\$0	\$2,048	\$45,779	\$2,800
FY10 Animal Control	\$777,870	\$405,892	\$59,319	\$91,715	\$58,850	\$71,381	\$14,617	\$14,800	\$95	\$7,974	\$0	\$0	\$0	\$2,048	\$48,379	\$2,800
\$ Difference	\$7,312	\$7,307	\$3,094	\$840	-\$8,550	\$5,376	-\$1,305	-\$600	\$0	-\$1,450	\$0	\$0	\$0	\$0	\$2,600	\$0
% Difference	0.95%	1.83%	5.50%	0.92%	-12.69%	8.14%	-8.20%	-3.90%	0.00%	-15.39%	N/A	#DIV/0!	N/A	0.00%	5.68%	0.00%
FY09 Parks Dept.	\$1,712,990	\$871,712	\$95,324	\$232,004	\$185,741	\$28,550	\$18,900	\$92,849	\$17,062	\$17,273	\$0	\$20,000	\$0	\$17,766	\$115,809	\$0
FY10 Parks Dept.	\$1,738,097	\$879,921	\$86,984	\$231,041	\$219,665	\$21,550	\$18,900	\$98,673	\$20,845	\$18,278	\$0	\$0	\$0	\$4,566	\$137,674	\$0
\$ Difference	\$25,107	\$8,209	-\$8,340	-\$963	\$33,924	-\$7,000	\$0	\$5,824	\$3,783	\$1,005	\$0	-\$20,000	\$0	-\$13,200	\$21,865	\$0
% Difference	1.47%	0.94%	-8.75%	-0.42%	18.26%	-24.52%	0.00%	6.27%	22.17%	5.82%	N/A	-100.00%		-74.30%	18.88%	
FY09 Parks /Rec. Admin	\$124,557	\$77,694	\$4,294	\$15,486	\$2,115	\$7,875	\$2,880	\$0	\$0	\$3,310	\$0	\$900	\$0	\$654	\$9,349	\$0
FY10 Parks /Rec. Admin	\$124,513	\$77,694	\$4,276	\$15,481	\$1,650	\$8,578	\$2,550	\$0	\$0	\$4,186	\$0	\$0	\$0	\$654	\$9,444	\$0
\$ Difference	-\$44	\$0	-\$18	-\$5	-\$465	\$703	-\$330	\$0	\$0	\$876	\$0	-\$900	\$0	\$0	\$95	\$0
% Difference	-0.04%	0.00%	-0.42%	-0.03%	-21.99%	8.93%	-11.46%	N/A	N/A	26.47%	N/A	-100.00%	N/A	0.00%	1.02%	
FY09 Zoo Dept.	\$496,516	\$254,957	\$35,129	\$64,207	\$55,670	\$19,037	\$5,700	\$11,310	\$1,700	\$10,096	\$0	\$15,900	\$0	\$1,238	\$21,572	\$0
FY10 Zoo Dept.	\$497,408	\$256,537	\$35,589	\$64,114	\$64,775	\$21,110	\$6,683	\$13,335	\$1,780	\$9,660	\$0	\$0	\$0	\$1,238	\$22,587	\$0
\$ Difference	\$892	\$1,580	\$460	-\$93	\$9,105	\$2,073	\$983	\$2,025	\$80	-\$436	\$0	-\$15,900	\$0	\$0	\$1,015	\$0
% Difference	0.18%	0.62%	1.31%	-0.14%	16.36%	10.89%	17.25%	17.90%	4.71%	-4.32%	N/A	-100.00%	N/A	0.00%	4.71%	N/A

Expenses: Other Selected Fund Comparisons FY09 to FY10

	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.
FY09 Liability Fund	\$1,026,436	\$89,941	\$8,527	\$17,863	\$15,095	\$45,859	\$5,000	\$0	\$0	\$762,805	\$0	\$6,000	\$0	\$40,445	\$34,901	\$0
FY10 Liability Fund	\$1,026,436	\$91,257	\$8,509	\$18,177	\$20,845	\$62,780	\$5,000	\$0	\$0	\$744,522	\$0	\$0	\$0	\$40,445	\$34,901	\$0
\$ Difference	\$0	\$1,316	-\$18	\$314	\$5,750	\$16,921	\$0	\$0	\$0	-\$18,283	\$0	-\$6,000	\$0	\$0	\$0	\$0
% Difference	0.00%	1.46%	-0.21%	1.76%	38.09%	36.90%				-2.40%				0.00%	0.00%	
FY09 Street Fund	\$4,673,443	\$1,466,864	\$232,382	\$378,311	\$1,183,293	\$15,320	\$179,035	\$343,230	\$69,137	\$28,216	\$0	\$141,200	\$247,186	\$60,248	\$329,021	\$0
FY10 Street Fund	\$5,055,403	\$1,464,082	\$245,490	\$368,041	\$1,471,524	\$13,680	\$194,135	\$343,230	\$69,137	\$26,980	\$0	\$117,700	\$230,472	\$164,386	\$346,546	\$0
\$ Difference	\$381,960	-\$2,782	\$13,108	-\$10,270	\$288,231	-\$1,640	\$15,100	\$0	\$0	-\$1,236	\$0	-\$23,500	-\$16,714	\$104,138	\$17,525	\$0
% Difference	8.17%	-0.19%	5.64%	-2.71%	24.36%	-10.70%	8.43%	0.00%	0.00%	-4.38%		-16.64%	-6.76%	172.85%	31.65%	
FY09 Recreation Fund	\$1,650,957	\$603,603	\$53,185	\$105,648	\$238,035	\$81,148	\$12,850	\$178,975	\$10,060	\$23,570	\$0	\$110,700	\$22,840	\$88,485	\$120,308	\$1,550
FY10 Recreation Fund	\$1,608,452	\$605,872	\$53,077	\$105,579	\$225,828	\$89,396	\$12,850	\$179,475	\$10,060	\$23,238	\$0	\$90,000	\$0	\$89,935	\$121,592	\$1,550
\$ Difference	-\$42,505	\$2,269	-\$108	-\$69	-\$12,207	\$8,248	\$0	\$500	\$0	-\$332	\$0	-\$20,700	-\$22,840	\$1,450	\$1,284	\$0
% Difference	-2.57%	0.38%	-0.20%	-0.07%	-5.13%	10.16%	0.00%	0.28%	0.00%	-1.41%		-18.70%		1.64%	1.07%	0.00%
FY09 Cemetery Fund	\$433,733	\$226,831	\$24,369	\$55,702	\$44,990	\$8,275	\$7,300	\$10,350	\$400	\$6,610	\$0	\$17,500	\$0	\$1,089	\$30,317	\$0
FY10 Cemetery Fund	\$435,064	\$229,736	\$24,315	\$55,375	\$54,435	\$13,275	\$7,000	\$10,350	\$400	\$6,450	\$0	\$0	\$0	\$1,089	\$32,639	\$0
\$ Difference	\$1,331	\$2,905	-\$54	-\$327	\$9,445	\$5,000	-\$300	\$0	\$0	-\$160	\$0	-\$17,500	\$0	\$0	\$2,322	\$0
% Difference	0.31%	1.28%	-0.22%	-0.59%	20.99%	60.42%	-4.11%	0.00%	0.00%	-2.42%		-100.00%		0.00%	7.66%	
FY09 Airport Fund	\$1,158,160	\$250,122	\$48,678	\$58,157	\$88,445	\$20,100	\$21,000	\$110,200	\$2,000	\$50,068	\$0	\$0	\$36,528	\$1,217	\$471,645	\$0
FY10 Airport Fund	\$1,122,055	\$253,235	\$48,588	\$57,522	\$91,637	\$17,500	\$17,300	\$116,100	\$2,000	\$45,328	\$0	\$0	\$0	\$1,217	\$471,628	\$0
\$ Difference	-\$36,105	\$3,113	-\$90	-\$635	\$3,192	-\$2,600	-\$3,700	\$5,900	\$0	-\$4,740	\$0	\$0	-\$36,528	\$0	-\$17	\$0
% Difference	-3.12%	1.24%	-0.18%	-1.09%	3.61%	-12.94%	-17.62%	5.35%	0.00%	-9.47%		N/A		0.00%	0.00%	
FY09 Library Fund	\$1,496,936	\$815,449	\$152,066	\$172,561	\$184,110	\$17,844	\$38,049	\$31,705	\$0	\$14,358	\$0	\$0	\$0	\$4,004	\$66,790	\$0
FY10 Library Fund	\$1,506,930	\$831,292	\$155,355	\$175,338	\$173,362	\$17,244	\$37,612	\$33,705	\$0	\$12,204	\$0	\$0	\$0	\$4,004	\$66,814	\$0
\$ Difference	\$9,994	\$15,843	\$3,289	\$2,777	-\$10,748	-\$600	-\$437	\$2,000	\$0	-\$2,154	\$0	\$0	\$0	\$0	\$24	\$0
% Difference	0.67%	1.94%	2.16%	1.61%	-5.84%	-3.36%	-1.15%	6.31%		-15.00%				0.00%	0.04%	
FY09 Public Transit Fund	\$3,562,156	\$1,127,556	\$123,932	\$270,645	\$211,223	\$82,633	\$89,926	\$34,018	\$12,999	\$44,948	\$0	\$1,035,936	\$0	\$5,740	\$521,900	\$700
FY10 Public Transit Fund	\$7,658,184	\$1,257,272	\$123,627	\$285,713	\$196,996	\$135,034	\$74,746	\$35,257	\$13,249	\$40,499	\$0	\$4,912,395	\$0	\$5,740	\$577,276	\$380
\$ Difference	\$4,096,028	\$129,716	-\$305	\$15,068	-\$14,227	\$52,401	-\$15,180	\$1,239	\$250	-\$4,449	\$0	\$3,876,459	\$0	\$0	\$55,376	-\$320
% Difference	114.99%	11.50%	-0.25%	5.57%	-6.74%	63.41%	-16.88%	3.64%	1.92%	-9.90%		374.20%		0.00%	10.61%	-45.71%
FY09 Video Service Fund	\$368,652	\$177,591	\$29,563	\$36,750	\$21,245	\$1,500	\$1,350	\$0	\$0	\$1,091	\$0	\$0	\$0	\$31,209	\$68,353	\$0
FY10 Video Service Fund	\$406,875	\$179,119	\$30,059	\$37,175	\$48,895	\$1,500	\$1,350	\$0	\$0	\$1,000	\$0	\$0	\$0	\$39,348	\$68,429	\$0
\$ Difference	\$38,223	\$1,528	\$496	\$425	\$27,650	\$0	\$0	\$0	\$0	-\$91	\$0	\$0	\$0	\$8,139	\$76	\$0
% Difference	10.37%	0.86%	1.68%	1.16%	130.15%	0.00%	0.00%			-8.34%				26.08%	0.11%	
FY09 Science & Environment Fd	\$238,297	\$103,961	\$14,331	\$21,940	\$10,477	\$71,750	\$4,950	\$0	\$0	\$3,950	\$0	\$0	\$0	\$273	\$6,665	\$0
FY10 Science & Environment Fd	\$297,620	\$106,887	\$8,551	\$22,186	\$9,400	\$131,359	\$5,650	\$0	\$0	\$6,650	\$0	\$0	\$0	\$273	\$6,664	\$0
\$ Difference	\$59,323	\$2,926	-\$5,780	\$246	-\$1,077	\$59,609	\$700	\$0	\$0	\$2,700	\$0	\$0	\$0	\$0	-\$1	\$0
% Difference	24.89%	2.81%	-40.33%	1.12%	-10.28%	83.08%	14.14%			68.35%						
FY09 Sanitation Fund	\$7,238,258	\$1,777,336	\$326,498	\$543,837	\$458,050	\$35,150	\$154,990	\$1,399,000	\$0	\$32,256	\$0	\$946,000	\$0	\$529,305	\$1,035,836	\$0
FY10 Sanitation Fund	\$7,203,319	\$1,840,467	\$343,750	\$560,474	\$640,600	\$50,325	\$158,100	\$1,400,000	\$2,000	\$34,081	\$0	\$721,340	\$0	\$529,305	\$922,877	\$0
\$ Difference	-\$34,939	\$63,131	\$17,252	\$16,637	\$182,550	\$15,175	\$3,110	\$1,000	\$0	\$1,825	\$0	-\$224,660	\$0	\$0	-\$112,959	\$0
% Difference	-0.48%	3.55%	5.28%	3.06%	39.85%	43.17%	2.01%	0.07%		5.66%		-23.75%		0.00%	-10.91%	

Expenses: Other Selected Fund Comparisons FY09 to FY10 (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.
FY09 Water Fund	\$10,215,394	\$2,257,996	\$385,992	\$541,642	\$819,050	\$586,980	\$190,930	\$573,800	\$145,300	\$37,230	\$0	\$892,650	\$0	\$2,479,129	\$1,301,695	\$3,000
FY10 Water Fund	\$10,231,471	\$2,261,232	\$395,571	\$538,709	\$830,250	\$492,380	\$389,600	\$683,800	\$158,200	\$39,680	\$0	\$837,500	\$0	\$2,341,620	\$1,259,929	\$3,000
\$ Difference	\$16,077	\$3,236	\$9,579	-\$2,933	\$11,200	-\$94,600	\$198,670	\$110,000	\$12,900	\$2,450	\$0	-\$55,150	\$0	-\$137,509	-\$41,766	\$0
% Difference	0.16%	0.14%	2.48%	-0.54%	1.37%	-16.12%	104.05%	19.17%	8.88%	6.58%		-6.18%		-5.55%	-3.21%	0.00%
FY09 Water Pollution Cntl Fund	\$9,306,738	\$1,268,680	\$193,142	\$290,450	\$526,567	\$805,634	\$213,774	\$382,554	\$118,107	\$28,582	\$0	\$1,305,000	\$50	\$3,196,654	\$977,044	\$500
FY10 Water Pollution Cntl Fund	\$9,297,714	\$1,233,729	\$193,924	\$287,456	\$584,595	\$1,006,291	\$216,449	\$444,484	\$118,312	\$34,201	\$0	\$960,000	\$50	\$3,185,501	\$1,032,222	\$500
\$ Difference	-\$9,024	-\$34,951	\$782	-\$2,994	\$58,028	\$200,657	\$2,675	\$61,930	\$205	\$5,619	\$0	-\$345,000	\$0	-\$11,153	\$55,178	\$0
% Difference	-0.10%	-2.75%	0.40%	-1.03%	11.02%	24.91%	1.25%	16.19%	0.17%	19.66%		-26.44%	0.00%	-0.35%	5.65%	0.00%
FY09 Ambulance Fund	\$2,172,224	\$1,214,009	\$119,108	\$452,562	\$119,464	\$98,855	\$41,520	\$0	\$6,000	\$40,690	\$0	\$23,500	\$0	\$7,881	\$48,635	\$0
FY10 Ambulance Fund	\$2,182,226	\$1,152,163	\$116,189	\$449,037	\$155,060	\$121,020	\$52,100	\$0	\$6,000	\$39,550	\$0	\$23,996	\$0	\$7,881	\$59,230	\$0
\$ Difference	\$10,002	-\$61,846	-\$2,919	-\$3,525	\$35,596	\$22,165	\$10,580	\$0	\$0	-\$1,140	\$0	\$496	\$0	\$0	\$10,595	\$0
% Difference	0.46%	-5.09%	-2.45%	-0.78%	29.80%	22.42%	25.48%		0.00%	-2.80%		2.11%		0.00%	21.78%	
FY09 Information Systems Fund	\$922,966	\$337,822	\$57,205	\$69,331	\$161,350	\$16,913	\$70,114	\$0	\$0	\$14,661	\$0	\$70,998	\$0	\$1,592	\$122,980	\$0
FY10 Information Systems Fund	\$856,480	\$340,796	\$55,587	\$69,559	\$160,900	\$16,563	\$74,016	\$0	\$0	\$14,561	\$0	\$0	\$0	\$1,592	\$122,906	\$0
\$ Difference	-\$66,486	\$2,974	-\$1,618	\$228	-\$450	-\$350	\$3,902	\$0	\$0	-\$100	\$0	-\$70,998	\$0	\$0	-\$74	\$0
% Difference	-7.20%	0.88%	-2.83%	0.33%	-0.28%	-2.07%	5.57%			-0.68%		-100.00%		0.00%	-0.06%	
FY09 Utility Billing Fund	\$1,104,812	\$430,288	\$91,611	\$103,035	\$88,095	\$27,810	\$38,521	\$0	\$0	\$40,385	\$0	\$0	\$0	\$2,065	\$282,952	\$50
FY10 Utility Billing Fund	\$1,144,395	\$431,465	\$91,431	\$102,885	\$121,460	\$26,810	\$39,920	\$0	\$0	\$46,135	\$0	\$0	\$0	\$2,065	\$282,174	\$50
\$ Difference	\$39,583	\$1,177	-\$180	-\$150	\$33,365	-\$1,000	\$1,399	\$0	\$0	\$5,750	\$0	\$0	\$0	\$0	-\$778	\$0
% Difference	3.58%	0.27%	-0.20%	-0.15%	37.87%	-3.60%	3.63%			14.24%				0.00%	-0.27%	0.00%
FY09 Public Works Fund	\$220,268	\$96,541	\$10,038	\$19,532	\$3,956	\$79,203	\$0	\$0	\$0	\$2,421	\$0	\$0	\$0	\$477	\$8,100	\$0
FY10 Public Works Fund	\$220,667	\$96,804	\$10,020	\$19,519	\$3,106	\$80,023	\$0	\$0	\$0	\$2,621	\$0	\$0	\$0	\$477	\$8,097	\$0
\$ Difference	\$399	\$263	-\$18	-\$13	-\$850	\$820	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	-\$3	\$0
% Difference	0.18%	0.27%	-0.18%	-0.07%	-21.49%	1.04%				8.26%				0.00%	-0.04%	
FY09 CDBG Entitlement Fund	\$1,215,847	\$145,772	\$7,008	\$29,326	\$32,500	\$553,097	\$361,969	\$0	\$0	\$7,000	\$79,175	\$0	\$0	\$0	\$0	\$0
FY10 CDBG Entitlement Fund	\$1,401,690	\$147,051	\$14,295	\$29,660	\$22,025	\$832,764	\$266,585	\$700	\$0	\$7,700	\$80,910	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$185,843	\$1,279	\$7,287	\$334	-\$10,475	\$279,667	-\$95,384	\$0	\$0	\$700	\$1,735	\$0	\$0	\$0	\$0	\$0
% Difference	15.29%	0.88%	103.98%	1.14%	-32.23%	50.56%	-26.35%			10.00%	2.19%				#DIV/0!	
FY09 Police Grant Fund	\$322,775	\$0	\$0	\$0	\$293,351	\$0	\$0	\$0	\$0	\$0	\$0	\$29,424	\$0	\$0	\$0	\$0
FY10 Police Grant Fund	\$424,015	\$25,456	\$10,020	\$6,266	\$159,968	\$0	\$0	\$0	\$0	\$2,305	\$0	\$220,000	\$0	\$0	\$0	\$0
\$ Difference	\$101,240	\$25,456	\$10,020	\$6,266	-\$133,383	\$0	\$0	\$0	\$0	\$2,305	\$0	\$190,576	\$0	\$0	\$0	\$0
% Difference	31.37%				-45.47%							647.69%				
FY09 Zoo Animal Trust Fund	\$163,608	\$37,396	\$8,527	\$9,454	\$24,100	\$1,720	\$2,535	\$0	\$0	\$8,230	\$0	\$65,000	\$0	\$185	\$6,361	\$100
FY10 Zoo Animal Trust Fund	\$679,257	\$37,396	\$8,509	\$9,428	\$24,258	\$1,520	\$2,400	\$0	\$0	\$9,100	\$0	\$580,000	\$0	\$185	\$6,361	\$100
\$ Difference	\$515,649	\$0	-\$18	-\$26	\$158	-\$200	\$158	\$0	\$0	\$870	\$0	\$515,000	\$0	\$0	\$0	\$0
% Difference	315.17%	0.00%	-0.21%	-0.28%	0.66%	-11.63%				10.57%		792.31%			0.00%	

Expenses: Other Selected Fund Comparisons FY09 to FY10 (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.
FY09 Govt Debt Service Fund	\$765,974												\$765,176		\$798	
FY10 Govt Debt Service Fund	\$763,388												\$762,590		\$798	
\$ Difference	-\$2,586												-\$2,586		\$0	
% Difference	-0.34%												-0.34%		0.00%	
FY09 WPC Debt Svc Fund	\$1,905,914												\$1,904,850		\$1,064	
FY10 WPC Debt Svc Fund	\$1,894,761												\$1,893,697	\$0	\$1,064	\$0
\$ Difference	-\$11,153												-\$11,153		\$0	
% Difference	-0.59%												-0.59%		0.00%	
FY09 Water Debt Svc Fund	\$715,038												\$715,038			
FY10 Water Debt Svc Fund	\$725,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,138	\$0	\$0	\$0
\$ Difference	\$10,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,100	\$0	\$0	\$0
% Difference																
FY09 Federal Aid Construction	\$656,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$656,200	\$0	\$0	\$266	\$0
FY10 Federal Aid Construction	\$1,563,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563,216	\$0	\$0	\$266	\$0
\$ Difference	\$907,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$907,016	\$0	\$0	\$0	\$0
% Difference	138.17%											138.22%			0.00%	
FY09 Street Special Projects	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0
FY10 Street Special Projects	\$940,000	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0
\$ Difference	\$880,000	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$690,000	\$0	\$0	\$0	\$0
% Difference	1466.67%											1150.00%				
FY09 Airport Construction	\$1,110,000	\$0	\$0	\$0	\$0	\$230,000	\$0	\$0	\$0	\$0	\$0	\$880,000	\$0	\$0	\$0	\$0
FY10 Airport Construction	\$4,725,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$4,425,000	\$0	\$0	\$0	\$0
\$ Difference	\$3,615,000	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$3,545,000	\$0	\$0	\$0	\$0
% Difference	325.68%	\$0	\$0	\$0	\$0	30.43%	\$0	\$0	\$0	\$0	\$0	402.84%		\$0		\$0
FY09 Water Construction	\$7,346,455	\$0	\$0	\$0	\$0	\$213,676	\$0	\$0	\$0	\$0	\$0	\$7,132,779	\$0	\$0	\$0	\$0
FY10 Water Construction	\$6,705,364	\$0	\$0	\$0	\$0	\$190,919	\$0	\$0	\$0	\$0	\$0	\$6,514,445	\$0	\$0	\$0	\$0
\$ Difference	-\$641,091	\$0	\$0	\$0	\$0	-\$22,757	\$0	\$0	\$0	\$0	\$0	-\$618,334	\$0	\$0	\$0	\$0
% Difference	-8.73%					-10.65%						-8.67%				
FY09 NSP Grant Fund 080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY10 NSP Grant Fund 080	\$1,386,073	\$35,258	\$5,329	\$7,802	\$0	\$502,800	\$834,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$1,386,073	\$35,258	\$5,329	\$7,802	\$0	\$502,800	\$834,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY09 Energy Blk Grant Fund 082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY10 Energy Blk Grant Fund 082	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Difference	\$533,000	\$32,153	\$0	\$6,915	\$261,054	\$232,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Difference	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY09 Police Retirement	\$945,300	\$0	\$0	\$935,047	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$7,500
FY10 Police Retirement	\$793,064	\$0	\$0	\$782,811	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$7,500
\$ Difference	-\$152,236			-\$152,236		\$0									\$0	
% Difference	-16.10%			-16.28%											0.00%	

General Fund	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Personnel (wages, all types)	\$15,776,097	\$15,778,385	\$2,288	0.01%
Benefits, Medical	\$2,279,240	\$2,223,272	-\$55,968	-2.46%
Benefits, Other	\$3,971,681	\$3,973,978	\$2,297	0.06%
Supplies	\$915,399	\$985,118	\$69,719	7.62%
Professional Services	\$1,032,321	\$1,168,140	\$135,819	13.16%
Repair Services	\$298,378	\$293,891	-\$4,487	-1.50%
Utilities	\$237,003	\$247,279	\$10,276	4.34%
Property Services	\$101,994	\$99,582	-\$2,412	-2.36%
Purchased Services	\$330,538	\$325,401	-\$5,137	-1.55%
Loans	\$0	\$0	\$0	
Capital Outlay	\$280,392	\$261,500	-\$18,892	-6.74%
Debt Service	\$251,304	\$188,361	-\$62,943	
Transfers	\$1,249,885	\$1,247,649	-\$2,236	-0.18%
Interfund Charges	\$1,925,762	\$1,992,991	\$67,229	3.49%
Other Miscellaneous	\$3,600	\$3,350	-\$250	-6.94%
Total	\$28,653,594	\$28,788,897	\$135,303	0.47%

General Fund	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Property Tax	\$15,958,598	\$16,407,990	\$449,392	2.82%
Property Tax Interest & Other	\$109,833	\$98,195	-\$11,638	-10.60%
Other Tax	\$0	\$0	\$0	
License & Permits	\$684,285	\$671,886	-\$12,399	-1.81%
Rentals & Leases	\$77,434	\$72,844	-\$4,590	-5.93%
Charges for Service	\$209,069	\$218,087	\$9,018	4.31%
Inter-Government	\$4,350,072	\$4,254,045	-\$96,027	-2.21%
Fines & Forefit	\$435,064	\$462,812	\$27,748	6.38%
Interfund Revenues	\$2,666,359	\$2,667,815	\$1,456	0.05%
Miscellaneous	\$253,061	\$198,157	-\$54,904	-21.70%
Other Financing Sources	\$3,822,097	\$3,737,066	-\$85,031	-2.22%
Total	\$28,565,872	\$28,788,897	\$223,025	0.78%

Use of Cash Reserves	\$87,722	\$0	-\$87,722	
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Tax Funds*	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Personnel (wages, all types)	\$20,534,054	\$20,690,250	\$156,196	0.76%
Benefits, Medical	\$2,951,942	\$2,912,292	(\$39,650)	-1.34%
Benefits, Other	\$5,067,318	\$5,076,898	\$9,580	0.19%
Supplies	\$2,901,835	\$3,268,640	\$366,805	12.64%
Professional Services	\$1,305,000	\$1,518,549	\$213,549	16.36%
Repair Services	\$652,888	\$643,884	(\$9,004)	-1.38%
Utilities	\$945,481	\$965,396	\$19,915	2.11%
Property Services	\$196,590	\$194,428	(\$2,162)	-1.10%
Purchased Services	\$1,262,204	\$1,225,622	(\$36,582)	-2.90%
Loans	\$0	\$0	\$0	
Capital Outlay	\$1,591,728	\$5,381,595	\$3,789,867	238.10%
Debt Service	\$451,872	\$418,833	(\$33,039)	-7.31%
Transfers	\$1,482,322	\$1,593,813	\$111,491	7.52%
Interfund Charges	\$3,568,997	\$3,712,816	\$143,819	4.03%
Other Miscellaneous	\$5,850	\$5,280	(\$570)	-9.74%
Total	\$42,918,081	\$47,608,296	\$4,690,215	10.93%

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

Tax Funds*	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Property Tax	\$20,270,130	\$21,117,513	\$847,383	4.18%
Property Tax Interest & Other	\$390,901	\$373,906	-\$16,995	-4.35%
Other Tax	\$1,191,490	\$1,197,324	\$5,834	0.49%
License & Permits	\$684,285	\$671,886	-\$12,399	-1.81%
Rentals & Leases	\$1,144,608	\$1,104,202	-\$40,406	-3.53%
Charges for Service	\$1,595,145	\$1,610,923	\$15,778	0.99%
Inter-Government	\$8,340,716	\$11,885,209	\$3,544,493	42.50%
Fines & Forefit	\$472,726	\$500,474	\$27,748	5.87%
Interfund Revenues	\$3,722,638	\$3,724,151	\$1,513	0.04%
Miscellaneous	\$451,477	\$468,714	\$17,237	3.82%
Other Financing Sources	\$4,597,118	\$4,883,052	\$285,934	6.22%
Total	\$42,861,234	\$47,537,354	\$4,676,120	10.91%

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

Use of Cash Reserves	\$56,847	\$70,942	\$14,095	24.79%
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City-Wide	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Personnel (wages, all types)	\$28,203,855	\$28,436,867	\$233,012	0.83%
Benefits, Medical	\$4,165,402	\$4,165,468	\$66	0.00%
Benefits, Other	\$8,083,474	\$7,969,605	-\$113,869	-1.41%
Supplies	\$6,992,870	\$7,568,660	\$575,790	8.23%
Professional Services	\$4,525,544	\$6,177,470	\$1,651,926	36.50%
Repair Services	\$1,954,701	\$2,883,932	\$929,231	47.54%
Utilities	\$3,303,735	\$3,497,380	\$193,645	5.86%
Property Services	\$466,497	\$479,440	\$12,943	2.77%
Purchased Services	\$1,533,399	\$1,516,396	-\$17,003	-1.11%
Loans	\$362,951	\$358,295	-\$4,656	-1.28%
Capital Outlay	\$14,083,279	\$22,003,092	\$7,919,813	56.24%
Debt Service	\$3,942,972	\$3,800,308	-\$142,664	-3.62%
Transfers	\$8,144,693	\$8,185,031	\$40,338	0.50%
Interfund Charges	\$7,369,093	\$7,423,103	\$54,010	0.73%
Other Miscellaneous	\$297,802	\$497,232	\$199,430	66.97%
Total	\$93,430,267	\$104,962,279	\$11,532,012	12.34%

City Wide	Budgeted FY09	Budgeted FY10	\$ Difference	% Difference
Property Tax	\$20,375,325	\$21,222,708	\$847,383	4.16%
Property Tax Interest & Other	\$390,901	\$373,906	-\$16,995	-4.35%
Other Tax	\$1,191,490	\$1,197,324	\$5,834	0.49%
License & Permits	\$684,285	\$671,886	-\$12,399	-1.81%
Rentals & Leases	\$1,526,564	\$1,484,908	-\$41,656	-2.73%
Charges for Service	\$25,086,022	\$25,766,254	\$680,232	2.71%
Inter-Government	\$14,229,645	\$21,571,215	\$7,341,570	51.59%
Fines & Forfeit	\$472,726	\$548,554	\$75,828	16.04%
Interfund Revenues	\$7,560,041	\$7,423,103	-\$136,938	-1.81%
Miscellaneous	\$2,837,288	\$4,851,783	\$2,014,495	71.00%
Other Financing Sources	\$9,227,607	\$10,298,293	\$1,070,686	11.60%
Total	\$83,581,894	\$95,409,934	\$11,828,040	14.15%

Budget Difference by Program Area

	FY09 (adjusted)	FY10	\$ Difference	% Difference
Public Safety				
Police Department 001-1000	\$11,226,874	\$11,212,746	-\$14,128	-0.13%
Fire Department 001-1100	\$7,051,677	\$7,021,373	-\$30,304	-0.43%
Ambulance 035	\$2,172,224	\$2,182,226	\$10,002	0.46%
Animal Control 001-1200	\$770,558	\$777,870	\$7,312	0.95%
Building Inspection 001-0500	\$657,237	\$704,969	\$47,732	7.26%
Subtotal	\$21,878,570	\$21,899,184	\$20,614	0.09%
Environmental Health				
Stormwater Env Science 017	\$238,297	\$297,620	\$59,323	24.89%
Sanitation 030	\$7,238,258	\$7,203,319	-\$34,939	-0.48%
Water 031	\$10,215,394	\$10,231,471	\$16,077	0.16%
Water Pollution Control 032	\$9,306,738	\$9,297,714	-\$9,024	-0.10%
Utility Billing 052	\$1,104,812	\$1,144,395	\$39,583	3.58%
Subtotal	\$28,103,499	\$28,174,519	\$71,020	0.25%
Transportation				
Street & Traffic 003	\$4,673,443	\$5,055,403	\$381,960	8.17%
Regional Transit 009	\$3,562,156	\$7,658,184	\$4,096,028	114.99%
Airport 006	\$1,158,160	\$1,122,055	-\$36,105	-3.12%
Airport Construction 072	\$1,110,000	\$4,725,000	\$3,615,000	325.68%
Subtotal	\$10,503,759	\$18,560,642	\$8,056,883	76.70%
Cultural Recreational & Educational				
Parks 001-1301	\$1,712,990	\$1,738,097	\$25,107	1.47%
Parks Admin 001-1302	\$124,557	\$124,513	-\$44	-0.04%
Zoo 001-1303	\$496,516	\$497,408	\$892	0.18%
Recreation 004	\$1,650,957	\$1,608,452	-\$42,505	-2.57%
Cemetery 005	\$433,733	\$435,064	\$1,331	0.31%
Library 007	\$1,496,936	\$1,506,930	\$9,994	0.67%
Video Services 012	\$368,652	\$406,875	\$38,223	10.37%
Zoo Animal & Education 957	\$163,608	\$679,257	\$515,649	315.17%
Subtotal	\$6,447,949	\$6,996,596	\$548,647	8.51%
Effective Administration				
Mayor / Council 001-0100	\$648,517	\$663,058	\$14,541	2.24%
Finance 001-0200	\$637,795	\$643,056	\$5,261	0.82%
City Hall Maintenance 001-0300	\$675,815	\$676,216	\$401	0.06%
Elections 001-0402	\$7,359	\$67,822	\$60,463	821.62%
Human Resources 001-0700	\$404,756	\$404,660	-\$96	-0.02%
Legal 001-0900	\$686,095	\$687,225	\$1,130	0.16%
Liability & Risk Management 002	\$1,026,436	\$1,026,436	\$0	0.00%
Information Technology 050	\$922,966	\$856,480	-\$66,486	-7.20%
Subtotal	\$5,009,739	\$5,024,953	\$15,214	0.30%
Neighborhood Quality				
Planning & Development Svcs 001-0600	\$624,118	\$611,950	-\$12,168	-1.95%
Neighborhood & Community Svcs 081	\$1,215,847	\$1,401,690	\$185,843	15.29%
Energy Efficiency Block Grant 082	\$0	\$533,000	\$533,000	N/A
Engineering 001-0601	\$1,120,933	\$1,114,323	-\$6,610	-0.59%
Graphic Info Systems 001-0602	\$141,050	\$140,838	-\$212	-0.15%
Subtotal	\$3,101,948	\$3,801,801	\$699,853	22.56%
Economic Development				
Economic Development 001-0801	\$99,000	\$125,000	\$26,000	26.26%
Subtotal	\$99,000	\$125,000	\$26,000	26.26%



Community Profile

Established: 1889, as a rail junction on the Oregon Short Line railroad

Population: 54,901 (July 1, 2008 Census estimate)

Location: Southeast Idaho, 165 miles north of Salt Lake City, UT in the western foothills of the Rocky Mountains.

Climate: Semi-arid, four seasons. Precipitation less than 15 inches annually. July average temperature of 74.2 degrees and winter average temperature of 35.4 degrees.

Elevation: 4,448 feet above sea level

Form of Government: strong mayor

Adjacent Community: City of Chubbuck, population 11,828.

Major Employers:

Idaho State University	3,300
School District 25	1,700
Portneuf Medical Center	1,200
On Semiconductor	1,100
Convergys Business Svcs	750
Heinz Frozen Foods	725
Union Pacific Railroad	580

Bond rating: A1 for general obligation debt, A2 for utility revenue debt (Moody's, 2008)

City of Pocatello Recent Labor Market Statistics*:

	<u>Labor Force</u>	<u>Unemployed</u>	<u>% Unemployed</u>	<u>Total Employment</u>
June 2008	28,278	1,190	4.2%	27,089
June 2009	29,033	2,240	7.7%	26,793

*Source: Idaho Department of Labor, July 2009 Newsletter, with June 2009 preliminary data

Selected Service Level Statistics *

Public Safety:

Police: 32,524 calls for service; 4,259 Uniform Crime offenses; 4,081 arrests
Fire: 3,204 engine responses (including 134 fires and 2,421 medical assists); 976 business fire code inspections, 223 public education events, 3 day open house
Ambulance: 4,909 ambulance responses in Bannock County (74.25% in Pocatello, 14.40% in Chubbuck, 11.7% in remainder of the County)
Animal Control: 4,448 animals impounded (including 788 claimed, 1,123 adopted, 2,443 euthanized, 94 on-hand year end) 5,300 complaints investigated, 1,102 citations issued.
Building Dept: 9,775 inspections, 4,274 building permits issued

Environmental Health:

Sanitation: 48,978 tons of municipal waste collected and disposed of; 18,426 residential & commercial accounts.
Water: 5 billion gallons pumped, no water quality violations, 2,842 service requests.
Water Pollution Control: collected, treated and reclaimed nearly 2.6 billion gallons of wastewater; cleaned 260 miles of sewer lines and responded to 154 service calls.
Utility Billing: billed over \$20 million utility receivables, managed over 17,000 accounts, 1,700 new customer or location changes, averaged 115 phone calls per day (1 every 4.7 minutes)

Transportation:

Street and Traffic: 2.7 miles of new paving; 14.7 miles of new sealcoat. 44.2 inches of measured snowfall (4,920 tons of sand, 264 tons of salt ice slicer); swept 3,600 tons of debris; replaced 800 signs, 300 posts and repainted 81.5 miles of striping; added 1.25 miles (0.4%) to road network).
Public Transit: 517,631 boardings, serving urban fixed routes, demand response for disabled and rural routes in 7 counties.
Airport: 56,083 passengers, 34,966 flight operations

Cultural, Recreational and Educational:

Parks: Maintained 26 parks cover 351 acres (251 developed, 100 undeveloped); 40 beautification and greenway areas (40 areas covering 51 acres)
Zoo: 30,043 regular attendance, special programs after hours attendance 2,412
Recreation: 4,591 team sports participants, 10,853 participant days in outdoor recreation, 63,222 customers at the Ross Park Aquatic Complex, 735 members and 7,095 daily passes at the Community Recreation Center; 55,104 rounds played on the two city golf courses.
Cemetery: 297 interments, 64 cemetery acres maintained
Library: 545,294 items circulated; 27,785 program attendance
Video Services: 1,273 first run community programs, 270 hours first run government programs, 2,290 bulletin board announcements, 7,176 on air hours of programming

* FY08 statistics as reported in the FY08 Service Level Reports. These service level statistics were considered in the FY10 budget process.

Effective Administration:

Mayor & Council: 61 Council meetings, 233 news releases, 1,157 letters sent, 291 service requests and 17,000 phone calls

Finance: 239,486 transactions posted to the General Ledger, 11,470 checks and 11,803 electronic payments; monthly, quarterly and annual reporting. A1 bond rating.

City Hall (custodial): 98,721 square feet cleaned daily, on average.

Elections: 3,553 ballots cast for 3 council positions (November 2007 general election)

Human Resources: 3,629 job applications, 31 new fulltime hires

Legal: Approximately 5,000 prosecutions

Liability: 104 claims, paid \$169,933

Information Technology: 450 PC's maintained, 20 networks with 23 off-site locations

Neighborhood Quality:

Planning & Development: 83 development commission agenda items, 72 city council agenda items, 19 subdivision plats with 335 lots.

Community Services: 14 housing rehabilitations, 7 new residential units, 6 sidewalk ADA projects, 5 bad property demolitions.
4 residential lot acquisitions

Engineering: 7 subdivisions with over 200 lots, 4 more subdivisions in various stages of approval, managed sewer lining project and Alameda widening project and 5 other major capital projects.



Mayor and City Council Members as of September, 2009

Back left to right:

Gary Moore, Robert Richway, Mayor Roger Chase, Roger Bray

Front left to right:

Brian Underwood, Eva Johnson Nye, Ron Frasure