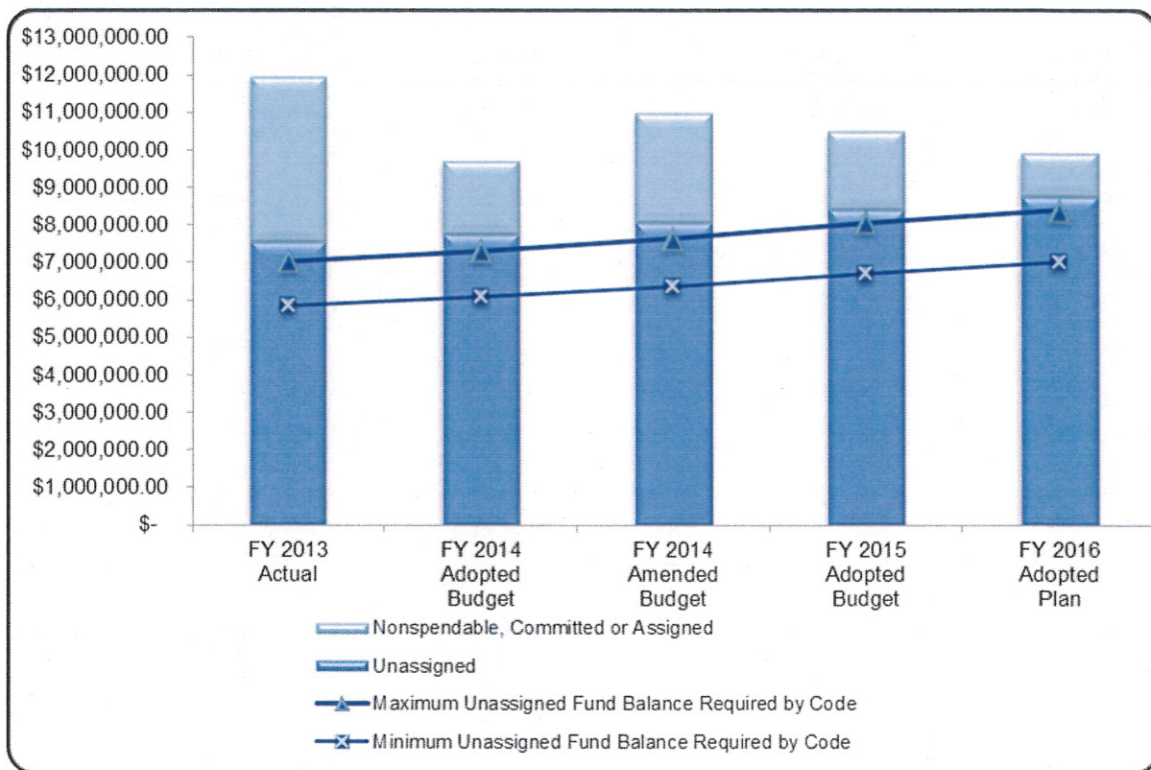


## GENERAL FUND BALANCE

Based on the projected budget for Fiscal Year 2015, the total General Fund's unassigned fund balance will be approximately \$8,397,909 a 4.14% increase or \$333,824 from the projected ending FY2014 adjusted budget. FY2016 is anticipated to be \$8,742,358, a 4.10% increase from that of FY2015. In an effort to keep government efficient for FY2015, City administration has decreased operational spending levels to reflect decreasing or stagnant revenues. In FY2015 and FY2016, the primary expenditure affecting fund balance is increased personnel and personnel benefit costs. The City is currently looking for available funds and additional resources to offset the increasing expenditures from personnel costs so that the City may continue to offer all services to its taxpayers.

The Wasilla City Council enacted a Fund Stabilization policy (WMC 5.04.025) in Fiscal Year 2001 that sets the targeted General Fund Unreserved Fund Balance at 50% to 60% of the following fiscal year's budgeted General Fund expenditures (net of any budgeted reimbursement of such expenditures) and general obligation debt service (not including debt service with dedicated revenue source). The unassigned General Fund's fund balance target set by fiscal policy WMC 5.04.025 will be in the range of between \$6,720,071 and \$8,064,085 for FY2015 and between \$6,998,258 and \$8,397,909 in FY2016. As seen in the graph below, the City is anticipated to be within the range and closer to the maximum balance. It is the City's intention to maintain a fiscal plan that will sustain a maximum balance most of the time.

### General Fund Balance Trend



## GENERAL FUND REVENUES

### Revenue Sources and Estimates

**Sales Taxes:** Alaska Statutes (AS) 29.45.700-29.45.710: A general retail sales tax of two percent is levied on all retail sales, rentals and services made within the city limits per WMC 5.16. In Fiscal Year 2015, it is estimated that the amount of General sales tax collected will be \$12,778,267, which is approximately 5.69% higher than the amount of sales tax that was projected for FY2014, and 3.5% higher than that of actual FY2013. FY2016 is anticipated to increase by \$447,239 or 3.5% to \$13,353,833.

The City uses a conservative approach in developing sales tax estimates by analyzing the sales tax revenue trends each fiscal year. In 2008-2011, national, state and local recessions, combined with increased variable and contractual expenditures, the City closely monitors economic situations that may have direct influences over sales tax revenues.

**Real Property Taxes:** The city is projecting it will continue to receive state revenue sharing and thus, the City has once again set the mill rate for FY2015 and FY2016 at 0.0 mills. By the City not setting the mill rate at the 2-mill cap, the City is saving the property owners over \$1,973,320 in FY2015 in real property taxes not assessed.

**Motor Vehicle Taxes:** Alaska Statute (AS) 29.10.431 provides an alternative to the collection of property tax on motor vehicles. A motor vehicle tax is levied and collected by the Department of Public Safety, Division of Motor Vehicles, and remitted to the Matanuska-Susitna Borough, which then passes through the amount collected for the City of Wasilla. Revenue from this source is estimated to be approximately \$59,163 in FY2015 and \$60,938 in FY2016. In FY2014 the Matanuska Susitna Borough passed legislation whereby a portion of the motor vehicle taxes collected is used to fund road service expenditures. This legislation reduced the income from an estimated \$120,000 to \$59,163 in FY2015 or a (\$60,837) reduction.

**Licenses, Permits & Fines:** This category includes revenue from the City of Wasilla issuance of licenses & permits, foreclosure fees, animal control, vehicle and court fines. It is estimated that revenue from this source will be \$205,000 in FY2015 and \$235,000 in FY2016. It is anticipated that a \$25,000 decrease from FY2014 to FY2015 will occur from decreased court fines in FY2014. These fines would typically be passed to the city via the Alaska Permanent Fund Garnishment Program.

**Intergovernmental Revenue:** This category includes revenue from Federal, State and Borough sources:

- 1. Federal Sources:** The main sources of revenue from the Federal government are federal grants for public safety: Total estimated funding for federal grants is \$168,662 in FY2015 and \$173,208 by FY2016. This is approximately a (37.78%) percent decrease due to the loss of its drug enforcement grant (\$84,800) and reduction of its traffic grant (\$20,000). The city continues to use the Cop Hiring Grant (\$113,662 in FY2015 and \$118,208 in FY2016) that will assist in funding new police officers over a 3-year period.
- 2. State Sources:** The main source of revenue from the State of Alaska is the revenue sharing program to help defray fuel and high energy cost of \$489,403. The other main source of state funding is the Electric and Telephone Cooperative Revenue Sharing (AS 10.25.570). The Electric and Telephone Cooperative Revenue is a refund to local governments of the gross revenue tax collected from electric and telephone cooperatives within the City, less the cost expended by the State in their collection. The estimate for this source in FY2015 and FY2016 is approximately \$230,000 and \$235,000, respectfully. State grants are estimated at \$55,840 and \$55,638 in FY2015

and FY2016, which is expected to support after hours dispatch programs, library continued education grant and public library assistance.

**Local Governmental Sources:** The Matanuska-Susitna Borough provides funding to the city as a pass through for the sexual assault response team, \$190,565 for FY2015 and FY2016. Additionally, the Matanuska-Susitna Borough provides funding for dispatch services for E911 by providing \$90,000 for FY2015 and FY 2016. The Matanuska-Susitna Borough School District provides a 75% match to the City's School Resource Officer program. This match is estimated to be \$137,462 in FY2015 and \$147,088 in FY2016.

Estimated total revenue from intergovernmental will be \$1,393,432 for FY2015, a (9.39%) decrease from that of FY2014 amended budget. FY2016 is projected at \$1,415,363, a 1.57% increase or \$21,931 from FY2015. The City is hopeful that this funding will continue into future fiscal years, but each year the Alaska State Legislature threatens this source of municipal revenue and as such the City continues to lobby for this continued source of municipal revenue.

**Local Revenue:** This category includes revenue from interest earnings for investment of City's monies, revenues generated from sales of copies and maps, museum, library and recreational fees along with other miscellaneous revenues. Total revenue generated from these sources is estimated to be \$365,050 for FY2015, a 2.10% increase from that of FY2014 amended budget. FY2016 is anticipated to be \$401,750, a 10.05% increase over that of FY2015. Approximately 33% of local revenue is from investing of available monies, which are invested under the guidelines established by Wasilla Municipal Code Chapter 5.14. Estimated revenue from interest earnings will be approximately \$120,000 and \$150,000 in FY2015 and FY2016. Interest earnings for the City has been on a decline primarily from the national, state and local recessions and interest rate decreases experienced in FY2011 and continues to remain flat today. The City operates a retail outlet mall that is projecting to receive \$180,000 from rents associated to the Meta Rose complex. The rents collected offset the cost of maintenance and operation of the mall, but further assist in defraying the costs associated to other city owned properties. Net profit to the General Fund is anticipated to be \$108,016 and \$101,353 for FY2015 and FY2016. The City continues to have discussion regarding the sale of the Meta Rose. In 2009 the City acquired the complex to remodel and convert into the new Wasilla Public Library. Since that time, the City has rejected this plan and continues to operate the Meta Rose as a retail outlet mall until such time as the City deems it for sale or for a different purpose. This budget anticipates the continued operation as an outlet mall.

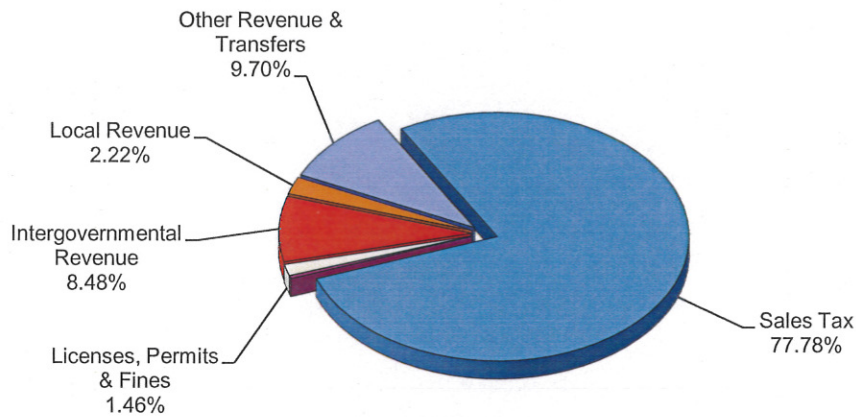
**Other Revenues:** This category includes revenue generated from special assessments, dispatch contracts, sales of fixed assets, other financing sources, and operating transfers in from other funds. The estimated revenue from these sources is approximately \$1,592,920 in FY2015 and \$1,682,279 in FY2016. The main revenue source in this category is the revenue generated from providing dispatch services to State agencies. These contracts for dispatch services are projected to generate \$1,567,720 in FY2015 and \$1,657,079 in FY2016.

**General Fund Revenue Summary:**

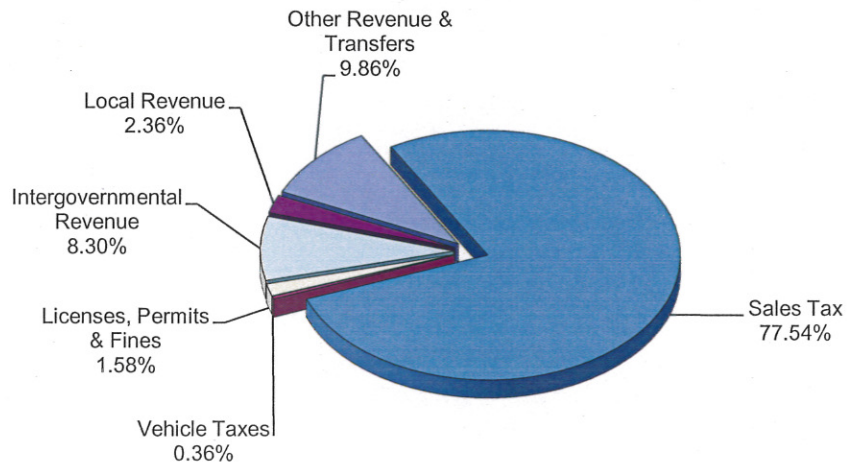
	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan
Sales Tax	\$ 12,346,152	\$ 12,090,404	\$ 12,090,404	\$ 12,778,267	\$ 13,225,506
Vehicle tax	120,969	117,000	117,000	59,163	60,938
Licenses, Permits & Fines	264,769	264,875	264,875	240,125	270,125
Intergovernmental Revenue	2,307,939	1,487,294	1,537,790	1,393,432	1,415,363
Local Revenue	404,894	354,550	357,550	365,050	401,750
Other Revenues	1,519,879	1,977,476	1,640,842	1,592,920	1,682,279
<b>Total General Fund Revenue</b>	<b>\$ 16,964,602</b>	<b>\$ 16,291,599</b>	<b>\$ 16,008,461</b>	<b>\$ 16,428,957</b>	<b>\$ 17,055,961</b>

**General Fund Revenue**

**FISCAL YEAR 2015**



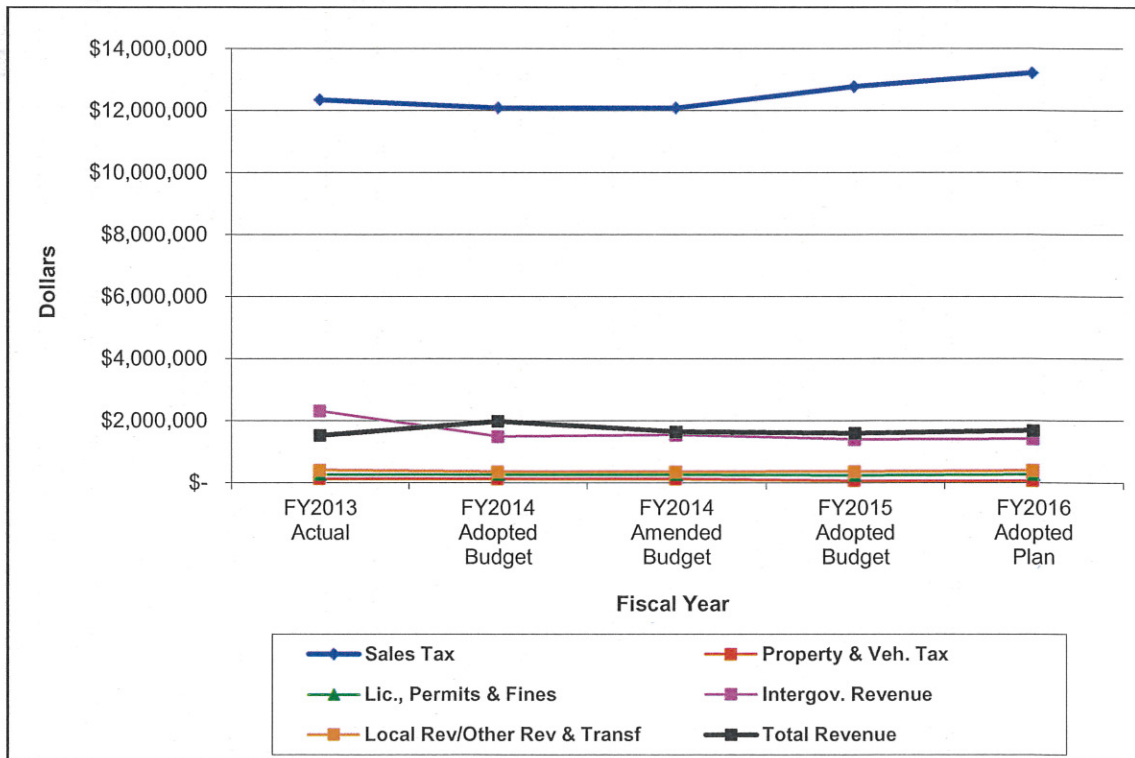
**Fiscal Year 2016**



The largest single source of revenue for the General Fund continues to be sales tax revenue at 78% of total revenue in FY2015 and FY2016. Intergovernmental are 8% of General Fund revenue followed by vehicle taxes at 1% and all other locally generated revenue including transfers for other funds account for 13% of the budget in FY2015 and FY2016. Total revenue generated locally will be approximately \$15,035,525 (FY2015) and \$15,640,598 (FY2016) or 92% of the budget, while intergovernmental revenue will account for approximately \$1,393,432 (FY2015) and \$1,415,363 (FY2016) or 8% of the total General Fund revenue budget.

In comparing the FY2015 budget with the FY2014 amended budget, projected total revenue will be fairly flat with a minor increase of 2.63% or \$420,496 in FY2015. FY2016 is anticipated to increase an additional \$627,004 to \$17,055,961, a 3.82% increase. National, state and local economies directly impact sales tax revenue. The City believes that the recession that plagued our economy in FY2009 and FY2010 and has remained with low growth (i.e., as little as 1.45%) is optimistic for FY2015 and FY2016 because FY2013 and FY2014 has trended higher than anticipated, but still remains at only 2.45% as of February 2014. The City is projecting our economy has surpassed the worst and all economic indicators show an increased level of consumer confidence and spending. Should the City experience an additional year where increased indirect and contract expenditures are a reality, the City will be in the unfortunate position of increasing the property tax mil levy, reducing program expenditures or both. The City is expected to continue receiving State Revenue Sharing funds through FY2015 to help defray the burden on local governments of increased fuel and energy costs. Since the funding for this assistance was not from a sustainable source, the City is treating this as one-time revenue. Another primary source of local revenue being interest earnings on local funds, projected to be \$120,000 in FY2015 and \$150,000 in FY2016, this is an increase of 20%-25% as the City is projecting interest rates to rise. Like all municipalities, the City is hopeful that FY2015 and FY2016 will provide increased earnings.

**General Fund Revenue Trends**



**GENERAL FUND REVENUES**

**Revenue Details**

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2015 Adopted Budget	FY 2016 Adopted Plan	FY2015AB - FY2014AMB \$ Incr. (Decr.)	FY2015AB - FY2014AMB % Incr. (Decr.)	FY2016AP - FY2015AB \$ Incr. (Decr.)	FY2016AP - FY2015AB % Incr. (Decr.)
<b>TAXES (INC. PENALTIES &amp; INTEREST)</b>									
Property	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Sales	\$ 12,346,152	\$ 12,090,404	\$ 12,090,404	\$ 12,778,267	\$ 13,225,506	\$ 687,863	5.69%	\$ 447,239	3.50%
Vehicle	120,960	117,000	117,000	59,163	60,938	(57,837)	-49.43%	1,775	3.00%
<b>TOTAL TAXES</b>	<b>\$ 12,467,121</b>	<b>\$ 12,207,404</b>	<b>\$ 12,207,404</b>	<b>\$ 12,837,430</b>	<b>\$ 13,286,444</b>	<b>\$ 630,026</b>	<b>5.16%</b>	<b>\$ 449,014</b>	<b>3.50%</b>
<b>LICENSES &amp; PERMITS</b>									
City License	\$ 23,775	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%	\$ -	0.00%
Animal License	370	300	300	350	350	50	16.67%	-	0.00%
Land Use Permits	6,050	8,500	8,500	8,500	8,500	-	0.00%	-	0.00%
Driveway Permits	650	775	775	775	775	-	0.00%	-	0.00%
Vendor Permits	500	300	300	500	500	200	66.67%	-	0.00%
<b>TOTAL LICENSES &amp; PERMIT FEES</b>	<b>\$ 31,345</b>	<b>\$ 34,875</b>	<b>\$ 34,875</b>	<b>\$ 35,125</b>	<b>\$ 35,125</b>	<b>\$ 250</b>	<b>0.72%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FINES</b>									
Library	\$ 29,217	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ -	0.00%	\$ 5,000	16.67%
Court Fines	204,207	200,000	200,000	175,000	200,000	(25,000)	-12.50%	25,000	14.29%
<b>TOTAL FINES</b>	<b>\$ 233,424</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 205,000</b>	<b>\$ 235,000</b>	<b>\$ (25,000)</b>	<b>-10.87%</b>	<b>\$ 30,000</b>	<b>14.63%</b>
<b>INTERGOVERNMENTAL REVENUE</b>									
<b>Federal Revenue</b>									
Cop Hiring Grants	\$ 71,255	\$ 109,290	\$ 109,290	\$ 113,662	\$ 118,208	\$ 4,372	4.00%	\$ 4,546	4.00%
Public Safety Grant (Byrne)	6,756	-	-	-	-	-	0.00%	-	0.00%
Drug Enforcement Grant	82,801	84,800	84,800	-	-	(84,800)	-100.00%	-	0.00%
Traffic Grant	14,262	55,000	55,000	35,000	35,000	(20,000)	-36.36%	-	0.00%
State Law Enforcement Liason	4,255	20,000	20,000	20,000	20,000	-	0.00%	-	0.00%
AHSO-Training Grant	-	2,000	2,000	-	-	(2,000)	-100.00%	-	0.00%
Erate (Comm Reimb)-Library	-	1,500	-	-	-	-	0.00%	-	0.00%
<b>Total Federal Revenue</b>	<b>\$ 179,329</b>	<b>\$ 272,590</b>	<b>\$ 271,090</b>	<b>\$ 168,662</b>	<b>\$ 173,208</b>	<b>\$ (102,428)</b>	<b>-37.78%</b>	<b>\$ 4,546</b>	<b>2.70%</b>
<b>State Revenue</b>									
SECC After Hours Dispatch	39,021	40,387	44,359	48,240	48,906	\$ 3,881	8.75%	\$ 666	1.38%
Public Library Assistance	6,500	6,500	6,500	6,600	6,732	100	1.54%	132	2.00%
SOA Library Cont Ed Grant	1,500	-	-	1,000	-	1,000	0.00%	(1,000)	-100.00%
State Revenue Sharing	693,410	694,000	486,459	489,403	492,364	2,944	0.61%	2,961	0.61%
Fisheries Tax	-	100	100	-	-	(100)	-100.00%	-	0.00%
State PERS Contribution/Unum Life	832,362	-	-	-	-	-	0.00%	-	0.00%
Alcoholic Beverage Taxes	29,700	27,000	27,000	30,000	30,000	3,000	11.11%	-	0.00%
Electric & Telephone Co-op Taxes	241,256	225,000	225,000	230,000	235,000	5,000	2.22%	5,000	2.17%
Aviation Fuel Tax	1,528	1,500	1,500	1,500	1,500	-	0.00%	-	0.00%
<b>Total State Revenue</b>	<b>\$ 1,845,277</b>	<b>\$ 994,487</b>	<b>\$ 790,918</b>	<b>\$ 806,743</b>	<b>\$ 814,502</b>	<b>\$ 15,825</b>	<b>2.00%</b>	<b>\$ 7,759</b>	<b>0.96%</b>
<b>Local Governments</b>									
Mat-Su Borough Library	\$ 77,443	\$ -	\$ 65,000	\$ -	\$ -	\$ (65,000)	-100.00%	\$ -	0.00%
Mat-Su School District - SRO Funding	114,409	130,217	130,217	137,462	147,088	7,245	5.56%	9,626	7.00%
Mat-Su School District - SART	-	-	190,565	190,565	190,565	-	0.00%	-	0.00%
E911 Call Taker Funds	91,481	90,000	90,000	90,000	90,000	-	0.00%	-	0.00%
<b>Total Local Government Revenue</b>	<b>\$ 283,333</b>	<b>\$ 220,217</b>	<b>\$ 475,782</b>	<b>\$ 418,027</b>	<b>\$ 427,653</b>	<b>\$ (57,755)</b>	<b>-12.14%</b>	<b>\$ 9,626</b>	<b>2.30%</b>
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 2,307,939</b>	<b>\$ 1,487,294</b>	<b>\$ 1,537,790</b>	<b>\$ 1,393,432</b>	<b>\$ 1,415,363</b>	<b>\$ (144,358)</b>	<b>-9.39%</b>	<b>\$ 21,931</b>	<b>1.57%</b>
<b>LOCAL REVENUE</b>									
<b>Investment Revenue</b>									
Interest Earnings	\$ 85,725	\$ 100,000	\$ 100,000	\$ 120,000	\$ 150,000	\$ 20,000	20.00%	\$ 30,000	25.00%
<b>Total Investment Revenue</b>	<b>\$ 85,725</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ 20,000</b>	<b>20.00%</b>	<b>\$ 30,000</b>	<b>25.00%</b>
<b>Rental Revenue</b>									
Fire Hall Dumpster Lease	\$ 5,500	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -	0.00%
Outdoor Facilities	4,999	4,500	4,500	5,000	5,200	500	11.11%	200	4.00%
Valley Performing Arts	100	100	100	100	100	-	0.00%	-	0.00%
Mela Rose	211,104	209,000	209,000	180,000	185,000	(29,000)	-13.88%	5,000	2.78%
<b>Total Rental Revenue</b>	<b>\$ 221,703</b>	<b>\$ 213,600</b>	<b>\$ 213,600</b>	<b>\$ 186,600</b>	<b>\$ 191,800</b>	<b>\$ (27,000)</b>	<b>-12.64%</b>	<b>\$ 5,200</b>	<b>2.79%</b>
<b>Other Local Revenue</b>									
Miscellaneous Revenue	\$ 65,386	\$ 7,500	\$ 7,500	\$ 30,000	\$ 30,000	\$ 22,500	300.00%	\$ -	0.00%
Community Support	3,773	-	3,000	-	-	(3,000)	-100.00%	-	0.00%
Alpar Youth Litter Patrol	3,500	3,500	3,500	3,500	3,500	-	0.00%	-	0.00%
NSF Fees	350	250	250	250	250	-	0.00%	-	0.00%
Copy Machine Fees	4,544	5,000	5,000	5,000	5,000	-	0.00%	-	0.00%
Maps & Publication Fees	20	200	200	200	200	-	0.00%	-	0.00%
Museum Admission Fees & Merchandise	4,324	10,000	10,000	5,000	5,500	(5,000)	-50.00%	500	10.00%
Recreation Fees	11,614	13,000	13,000	13,000	14,000	-	0.00%	1,000	7.69%
Other Local Revenue	3,955	1,500	1,500	1,500	1,500	-	0.00%	-	0.00%
<b>Total Other Local Revenue</b>	<b>\$ 97,466</b>	<b>\$ 40,950</b>	<b>\$ 43,950</b>	<b>\$ 58,450</b>	<b>\$ 59,950</b>	<b>\$ 14,500</b>	<b>32.99%</b>	<b>\$ 1,500</b>	<b>2.57%</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 404,894</b>	<b>\$ 354,550</b>	<b>\$ 357,550</b>	<b>\$ 365,050</b>	<b>\$ 401,750</b>	<b>\$ 7,500</b>	<b>2.10%</b>	<b>\$ 36,700</b>	<b>10.05%</b>
<b>OTHER REVENUE</b>									
<b>Administration Fees</b>									
Dispatch Contracts/Hire of Police Officers	\$ 1,501,994	\$ 1,972,276	\$ 1,635,642	\$ 1,567,720	\$ 1,657,079	\$ (67,922)	-4.15%	\$ 89,359	5.70%
Admin Fees - Special Assessments-COBRA	4,590	200	200	200	200	-	0.00%	-	0.00%
<b>Total Administration Fees</b>	<b>\$ 1,506,584</b>	<b>\$ 1,972,476</b>	<b>\$ 1,635,842</b>	<b>\$ 1,567,920</b>	<b>\$ 1,657,279</b>	<b>\$ (67,922)</b>	<b>-4.15%</b>	<b>\$ 89,359</b>	<b>5.70%</b>
<b>Other Financing Sources</b>									
Sale Of General Fixed Assets	\$ 13,295	\$ 5,000	\$ 5,000	\$ 25,000	\$ 25,000	\$ 20,000	400.00%	\$ -	0.00%
<b>Total Other Financing Sources</b>	<b>\$ 13,295</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>400.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER REVENUE</b>	<b>\$ 1,519,879</b>	<b>\$ 1,977,476</b>	<b>\$ 1,640,842</b>	<b>\$ 1,592,920</b>	<b>\$ 1,682,279</b>	<b>\$ (47,922)</b>	<b>-2.92%</b>	<b>\$ 89,359</b>	<b>5.61%</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES</b>	<b>\$ 16,964,602</b>	<b>\$ 16,291,599</b>	<b>\$ 16,008,461</b>	<b>\$ 16,428,957</b>	<b>\$ 17,055,961</b>	<b>\$ 420,496</b>	<b>2.63%</b>	<b>\$ 627,004</b>	<b>3.82%</b>

## GENERAL FUND EXPENDITURES

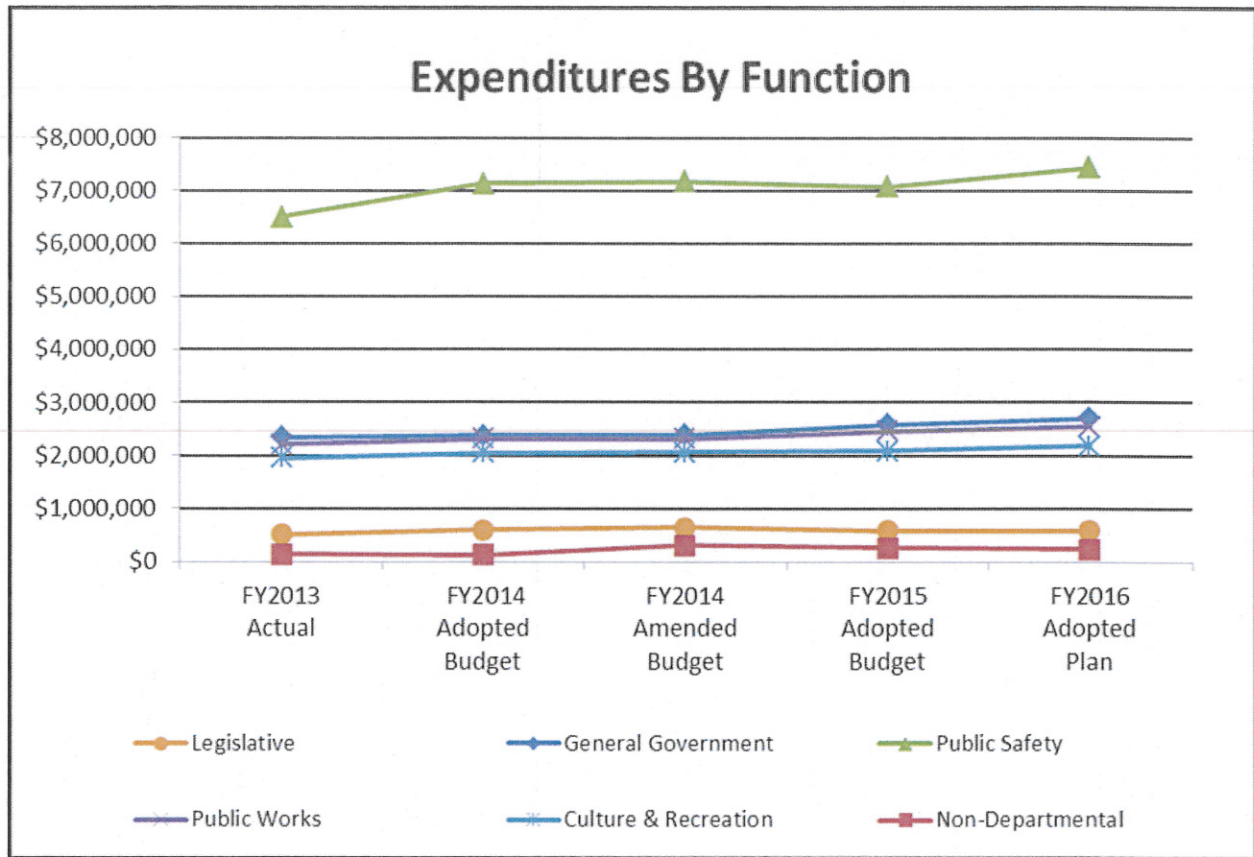
### General Fund Operating Expenditures by Function

The total General Fund Operating Budget for FY2015 and FY2016 is \$15,037,563 and \$15,698,709, respectfully (not including transfers or debt service). The percentage increase from FY2014 amended budget to FY2015 is approximately 3.23% with FY2016 increasing by 4.40% over FY2015. The total General Fund Budget including transfers and debt for FY2015 and FY2016 will be \$16,917,017 and \$17,650,312, respectfully. This is a (.32%) decrease in FY2015 under FY2014 amended budget and a 4.33% increase in FY2016 over FY2015.

The city is experiencing increases in expenditures for most of its functional areas that are primarily attributed to wage scale increases and associated personnel benefits, with some minor increases in gasoline and utility expenditures. The citizens of the City of Wasilla voted in FY2008 to permit the City employees to unionize, which has had an increase in personnel wages and benefit cost. Personnel wage scales across the City are projected to increase by 5.36% in FY2015 and 5.34% in FY2016. Personnel and benefit costs alone are anticipated to increase 5.61% or \$624,025 in FY2015, followed by 5.31% or \$624,011 in FY2016. Operational expenditures on the other hand have been reduced (4.46%) or (\$153,646) in FY2015, with a marginal increase of 1.13% or \$37,135 in FY2016.

As seen in the following table, operating expenditures (not to include transfers) for Public Safety is the largest functional department (approximately 43.02%) in the General Fund budget. It is projected that expenditures for Public Safety will increase by 1.46% in FY2015 and 5.09% in FY2016. In FY2015 approximately 30% or \$2,191,584 of expenditures in Public Safety are projected to be funded by other government agencies. In FY2016 30% or \$2,320,781 are to be funded by other government agencies. Legislative expenditures will be approximately 3.52% or \$595,554 in FY2015 and 3.38% or \$596,532 in FY2016. General Government expenditures will account for approximately 15.43% or \$2,610,504 in FY2015 and 15.52% or \$2,738,085 in FY2016. This is a 9.36% increase in FY2015 from FY2014 amended budget and a 4.89% projected increase in FY2016 over that of FY2015. Public Works budget is projected to be 14.83% or \$2,508,586 of the budget in FY2015 and 14.70% or \$2,595,432 in FY2016. FY2015 reflects an increase in expenditures of 8.17% over FY2014 amended budget and a 3.46% increase in FY2016 over FY2015. In FY 2010 the City purchased the Meta Rose complex providing for retail space to local vendors. In FY2015 the anticipated operational income is to be 60% or \$108,016 of the rental revenue received from its tenants of \$180,000. This income provides further revenue that may be used for other City owned properties. Culture and Recreation includes the Museum, Library, Recreation Services, and Recreation Facilities Maintenance departments. These departments are projected to be 12.52% or \$2,118,456 in FY2015 and 12.53% or \$2,212,009 in FY2016. This represents a 2.75% increase from FY2014 amended budget. The Non-Departmental budget includes items such as funding for sexual assault response training and insurance deductibles, transfers from the General Fund to other funds, as well as Debt Service, combined is projected to be 10.68% or \$1,807,019 for FY2015 and 10.54% or \$1,861,168 in FY2016. This is a decrease of (24.25%) from FY2014 amended budget. This decrease is attributable to a decreased transfer to the Capital Projects Funds. In FY2011 the City transferred its GO Bond Debt Service requirement to the General Fund accounting for 2.49% or \$422,263 of the total General Fund Budget for FY2015 and 2.38% or \$420,819 in FY2016.

	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan
Legislative	\$ 513,865	\$ 592,739	\$ 642,239	\$ 592,054	\$ 593,032
General Government	2,301,322	2,342,340	2,351,101	2,575,004	2,702,585
Public Safety	6,292,968	6,931,534	6,966,790	7,071,398	7,441,586
Public Works	2,148,487	2,263,670	2,263,670	2,453,086	2,539,932
Culture & Recreation	1,917,982	2,013,044	2,031,319	2,087,956	2,178,509
Non-Departmental	139,725	131,000	312,065	258,065	243,065
	<b>\$ 13,314,349</b>	<b>\$ 14,274,327</b>	<b>\$ 14,567,184</b>	<b>\$ 15,037,563</b>	<b>\$ 15,698,709</b>
Debt Service	422,744	417,744	417,744	422,263	420,819
Transfers	1,688,488	1,780,054	1,986,614	1,457,191	1,530,784
<b>Total</b>	<b>\$ 15,425,581</b>	<b>\$ 16,472,125</b>	<b>\$ 16,971,542</b>	<b>\$ 16,917,017</b>	<b>\$ 17,650,312</b>



### General Fund Expenditures by Category

#### Personnel Cost

As expressed on the previous page and seen in the graph on the following pages, personnel services and benefits comprise the largest category of expenditures in the General Fund operating budget. The cost in this category includes all wages and fringe benefits of permanent and temporary employees. Personnel services and benefits will be 69% or \$11,744,722 of the total General Fund budget in FY2015 and 70% or \$12,368,733 in FY2016. The total personnel cost increase for FY2015 from FY2014 amended budget will be \$624,025 or 5.61%, followed by \$624,011 or 5.31% in FY2016. This increase is attributable to projected wage increases of 5.36% in FY2015 and 5.34% in FY2016 as per agreement with union contracts. At the time of this budget, the City is negotiating with two of its three unions' for new contracts that will cover the next three years. These negotiations will have a direct impact on the actual percentages of personnel cost increases.

The contribution rate for the Public Employees Retirement System (PERS) will remain steady at 22% of regular wages. The contribution from the State of Alaska will remain at 13.68%, provided the current legislative body continues funding the PERS deficit. Effective July 1, 2011, the City decided to be self-insured for group health care to include health, dental, vision, and life insurance benefits. These programs are projected to increase with the new health care reform and the increase in health care as experienced throughout the United States. This issue is and has created some uncertainty to the City health care budget. For FY2015 and FY2016 the City is projecting a 20% increase to our premium costs or approximately \$400,000 each fiscal year. The City currently contracts with Meritain Health as a plan administrator for health insurance. Moda Health for Dental coverage and USABLE for life insurance. The City believes that a healthy workforce creates a more productive workforce. For FY2015, the City will be looking close at our health care plan in an attempt to reduce costs to the City and its employees.



The City is not projecting to add any new positions in FY2015 or FY2016. However, City Council has removed the Administrative Aide to the City Clerk's position in an effort to create efficiencies within the City Clerk's Office. Due to employee attrition at June 30, 2014, but payable after July 1, 2014, the City is budgeting an additional \$164, 285 in employee "paid time off" accruals and associated benefits in FY2015.

**Goods and Services**

Goods and services have been reduced by (4.46%) or (\$153,646) in FY2015 compared to that of FY2014 amended budget to \$3,292,841. FY2016 is anticipated to have a marginal growth of 1.13% or \$37,135 to equal \$3,329,976. The decrease in FY2015 is primarily associated with the Mayor's directive of keeping operational costs down. Departments have individually reduced their line items to achieve this directive.

**Capital Equipment**

Capital equipment expenditures are estimated to be approximately .05% or \$10,000 in FY2015 and .05% or \$10,000 in FY2016. Capital equipment expenditures are for the purchase of operating equipment, which has a value of over \$5,000. Capital expenditures for FY2015 and FY2016 are for small equipment and replacement of park equipment each year.

**Debt Service**

The General Fund supports the GO Debt related to 2006 street paving and street improvements, which maintains a variable interest rate of 3.875% to 5.5%. This bond was refunded in 2007 with an anticipated expenditure in FY2015 of \$422,263 and in FY2016 of \$420,819. In FY2011 the City transferred its GO Debt Service from the Debt Service Funds to the General Fund. The following table illustrates the GO Debt long-term debt requirements.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	340,000	82,263	422,263
2016	355,000	65,819	420,819
2017	375,000	46,681	421,681
2018	395,000	28,241	423,241
2019	415,000	9,588	424,588
Total	<u>\$ 1,880,000</u>	<u>\$232,592</u>	<u>\$ 2,112,592</u>

**Transfers**

Transfer to other funds represents funds transferred to fund operating losses and capital expenses in the enterprise funds (Airport and CMMSC Funds) and to fund construction of infrastructure (Capital Projects Fund, Vehicle Fund, Right-of-Way Fund, and Technology Replacement Fund). The total funds transferred will be \$1,457,191 in FY2015 and \$1,530,784 in FY2016. Of the total transfers, \$445,000 in FY2015 will fund various capital projects and construction or maintenance of capital projects. The Curtis D. Menard Memorial Sports Center Fund (CMMSC Fund) will require a transfer for operations from the General Fund of \$681,691 in FY2015 and \$680,784 in FY2016. A transfer to the Airport Fund in FY2015 is not necessary and the (\$113,239) operating loss will be absorbed by net position. In FY2016 \$40,000 will be transferred for the City grant match of the airport apron expansion. The remaining transfers in FY2015 and FY2016 are to the Vehicle Replacement Fund, \$210,000 and Technology Replacement Fund, \$120,500.

GENERAL FUND EXPENDITURES

Total Expenditures & Transfers By Department & Function

DEPARTMENT	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2015 Adopted Budget	FY 2016 Adopted Plan	Difference Between FY2015AB FY2014AB	% Diff Between FY2015AB FY2014AB	Difference Between FY2016AP FY2015AB	% Diff Between FY2016AP FY2015AB
4110 Clerk's Office	\$ 362,580	\$ 332,296	\$ 365,084	\$ 405,084	\$ 363,054	\$ 341,018	\$ (42,030)	-10.38%	\$ (22,036)	-6.07%
4112 Records Management	48,584	75,988	81,023	81,023	80,645	88,267	(378)	-0.47%	7,622	9.45%
4115 Council	132,150	109,081	150,132	159,632	151,855	167,247	(7,777)	-4.87%	15,392	10.14%
<b>Legislative</b>	<b>\$ 543,314</b>	<b>\$ 517,365</b>	<b>\$ 596,239</b>	<b>\$ 645,739</b>	<b>\$ 595,554</b>	<b>\$ 596,532</b>	<b>\$ (50,185)</b>	<b>-7.77%</b>	<b>\$ 978</b>	<b>0.16%</b>
4130 Administration	\$ 291,784	\$ 310,173	\$ 321,923	\$ 321,923	\$ 368,655	\$ 337,455	\$ 46,732	14.52%	\$ (31,200)	-8.46%
4134 General & Administrative Services	260,790	258,896	179,279	179,279	218,586	244,215	39,307	21.93%	25,629	11.72%
4136 Human Resources	192,321	211,108	222,920	222,920	243,572	259,440	20,652	9.26%	15,868	6.51%
4138 Planning	259,626	272,392	295,747	296,998	306,669	325,718	9,671	3.26%	19,049	6.21%
4150 Finance	1,047,651	1,047,826	1,078,389	1,078,389	1,173,342	1,246,215	94,953	8.81%	72,873	6.21%
4192 Management Information System	234,934	236,927	280,082	287,592	299,680	325,042	12,088	4.20%	25,362	8.46%
<b>General Government</b>	<b>\$ 2,287,106</b>	<b>\$ 2,337,322</b>	<b>\$ 2,378,340</b>	<b>\$ 2,387,101</b>	<b>\$ 2,610,504</b>	<b>\$ 2,738,085</b>	<b>\$ 223,403</b>	<b>9.36%</b>	<b>\$ 127,581</b>	<b>4.89%</b>
4210 Administration	\$ 562,895	\$ 563,310	\$ 620,969	\$ 620,969	\$ 633,294	\$ 662,758	\$ 12,325	1.98%	\$ 29,464	4.65%
4222 MultiTask Drug Enforcement	139,497	148,501	158,192	158,192	-	-	(158,192)	0.00%	-	0.00%
4224 General Investigation	307,955	338,042	353,283	353,283	530,227	566,020	176,944	50.09%	35,793	6.75%
4230 Police-Patrol	2,648,562	2,875,552	2,986,739	3,021,995	3,193,039	3,326,737	171,044	5.66%	133,698	4.19%
4233 COPS Grant SRO	146,017	170,180	173,887	173,887	189,283	202,117	15,396	8.85%	12,834	6.78%
4234 Bureau of Highway Patrol	-	-	-	-	-	-	-	0.00%	-	0.00%
4240 Dispatch Center	2,257,728	2,241,485	2,678,315	2,678,315	2,581,443	2,731,471	(96,872)	-3.62%	150,028	5.81%
4260 Code Compliance	143,357	161,398	165,649	165,649	149,612	157,983	(16,037)	-9.68%	8,371	5.60%
<b>Public Safety</b>	<b>\$ 6,206,011</b>	<b>\$ 6,498,468</b>	<b>\$ 7,137,034</b>	<b>\$ 7,172,290</b>	<b>\$ 7,276,898</b>	<b>\$ 7,647,086</b>	<b>\$ 104,608</b>	<b>1.46%</b>	<b>\$ 370,188</b>	<b>5.09%</b>
4310 PW - Administration	\$ 452,491	\$ 502,738	\$ 496,542	\$ 496,542	\$ 552,467	\$ 556,280	\$ 55,925	11.26%	\$ 3,813	0.69%
4320 PW - Roads	1,112,734	1,104,170	1,125,417	1,125,417	1,224,889	1,290,365	99,472	8.84%	65,476	5.35%
4330 PW - Property Maintenance	559,164	518,708	592,094	592,094	623,214	647,434	31,120	5.26%	24,220	3.89%
4332 PW - Meta Rose	98,240	78,371	105,117	105,117	108,016	101,353	2,899	2.76%	(6,663)	-6.17%
<b>Public Works</b>	<b>\$ 2,222,629</b>	<b>\$ 2,203,987</b>	<b>\$ 2,319,170</b>	<b>\$ 2,319,170</b>	<b>\$ 2,508,586</b>	<b>\$ 2,595,432</b>	<b>\$ 189,416</b>	<b>8.17%</b>	<b>\$ 86,846</b>	<b>3.46%</b>
4510 Museum	\$ 175,066	\$ 193,150	\$ 205,430	\$ 205,430	\$ 191,684	\$ 200,151	\$ (13,746)	-6.69%	\$ 8,467	4.42%
4520 Parks Maintenance	633,562	665,162	739,395	739,395	745,390	783,737	5,995	0.81%	38,347	5.14%
4550 Library	1,011,012	1,038,093	1,028,184	1,036,459	1,108,399	1,152,644	71,940	6.94%	44,245	3.99%
4570 Recreation Services	45,727	52,077	70,535	80,535	72,983	75,477	(7,552)	-9.38%	2,494	3.42%
<b>Cultural &amp; Recreation</b>	<b>\$ 1,865,367</b>	<b>\$ 1,948,482</b>	<b>\$ 2,043,544</b>	<b>\$ 2,061,819</b>	<b>\$ 2,118,456</b>	<b>\$ 2,212,009</b>	<b>\$ 56,637</b>	<b>2.75%</b>	<b>\$ 93,553</b>	<b>4.42%</b>
4990 Non-Departmental	\$ 64,567	\$ 139,725	\$ 131,000	\$ 312,065	\$ 258,065	\$ 243,065	\$ (54,000)	-17.30%	\$ (15,000)	-5.81%
Debt Service	419,844	422,744	417,744	417,744	422,263	420,819	4,519	1.08%	(1,444)	-0.34%
Transfers	1,028,505	1,357,488	1,449,054	1,655,614	1,126,691	1,197,284	(528,923)	-31.95%	70,593	6.27%
<b>Non-Departmental/Transfers</b>	<b>\$ 1,512,916</b>	<b>\$ 1,919,957</b>	<b>\$ 1,997,798</b>	<b>\$ 2,385,423</b>	<b>\$ 1,807,019</b>	<b>\$ 1,861,168</b>	<b>\$ (578,404)</b>	<b>-24.25%</b>	<b>\$ 54,149</b>	<b>3.00%</b>
<b>TOTAL EXPENDITURES</b>										
Legislative	\$ 543,314	\$ 517,365	\$ 596,239	\$ 645,739	\$ 595,554	\$ 596,532	\$ (50,185)	-7.77%	\$ 978	0.16%
General Government	2,287,106	2,337,322	2,378,340	2,387,101	2,610,504	2,738,085	223,403	9.36%	127,581	4.89%
Public Safety	6,206,011	6,498,468	7,137,034	7,172,290	7,276,898	7,647,086	104,608	1.46%	370,188	5.09%
Public Works	2,222,629	2,203,987	2,319,170	2,319,170	2,508,586	2,595,432	189,416	8.17%	86,846	3.46%
Cultural & Recreation	1,865,367	1,948,482	2,043,544	2,061,819	2,118,456	2,212,009	56,637	2.75%	93,553	4.42%
Non-Departmental (Including Debt and Transfers Out)	1,512,916	1,919,957	1,997,798	2,385,423	1,807,019	1,861,168	(578,404)	-24.25%	54,149	3.00%
<b>INCLUDING TRANSFERS</b>	<b>\$ 14,637,343</b>	<b>\$ 15,425,581</b>	<b>\$ 16,472,125</b>	<b>\$ 16,971,542</b>	<b>\$ 16,917,017</b>	<b>\$ 17,650,312</b>	<b>\$ (54,525)</b>	<b>-0.32%</b>	<b>\$ 733,295</b>	<b>4.33%</b>
Personnel	10,309,541	10,658,954	11,120,697	11,120,697	11,744,722	12,368,733	624,025	5.61%	624,011	5.31%
Operations	2,709,453	2,655,395	3,153,630	3,446,487	3,292,841	3,329,976	(153,646)	-4.46%	37,135	1.13%
Transfers & Debt	1,618,349	2,111,232	2,197,798	2,404,358	1,879,454	1,951,603	(524,904)	-21.83%	72,149	3.84%
	<b>\$ 14,637,343</b>	<b>\$ 15,425,581</b>	<b>\$ 16,472,125</b>	<b>\$ 16,971,542</b>	<b>\$ 16,917,017</b>	<b>\$ 17,650,312</b>	<b>\$ (54,525)</b>	<b>-0.32%</b>	<b>\$ 733,295</b>	<b>4.33%</b>

GENERAL FUND EXPENDITURES

Transfers By Department & Function

DEPARTMENT	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2015 Adopted Budget	FY 2016 Adopted Plan	Difference Between FY2015AB FY2014AB	% Diff Between FY2015AB FY2014AB	Difference Between FY2016AP FY2015AB	% Diff Between FY2016AP FY2015AB
4110 Clerk's Office	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
4112 Records Management	500	500	500	500	500	500	-	0.00%	-	0.00%
4115 Council	500	1,000	1,000	1,000	1,000	1,000	-	0.00%	-	0.00%
<b>Legislative</b>	<b>\$ 3,000</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
4130 Administration	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	\$ -	0.00%
4134 General & Administrative Services	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%	-	0.00%
4136 Human Resources	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%	-	0.00%
4138 Planning	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%	-	0.00%
4150 Finance	7,000	7,000	7,000	7,000	6,500	6,500	(500)	-7.14%	-	0.00%
4192 Management Information System	24,000	24,000	24,000	24,000	24,000	24,000	-	0.00%	-	0.00%
<b>General Government</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ (500)</b>	<b>-1.39%</b>	<b>\$ -</b>	<b>0.00%</b>
4210 Administration	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
4222 MultiTask Drug Enforcement	500	500	500	500	-	-	(500)	0.00%	-	0.00%
4224 General Investigation	3,000	10,000	10,000	10,000	10,500	10,500	500	5.00%	-	0.00%
4230 Police-Patrol	7,750	151,250	151,250	151,250	151,250	151,250	-	0.00%	-	0.00%
4233 COPS Grant SRO	1,000	6,000	6,000	6,000	6,000	6,000	-	0.00%	-	0.00%
4240 Dispatch Center	24,750	24,750	24,750	24,750	24,750	24,750	-	0.00%	-	0.00%
4260 Code Compliance	-	5,000	5,000	5,000	5,000	5,000	-	0.00%	-	0.00%
<b>Public Safety</b>	<b>\$ 45,000</b>	<b>\$ 205,500</b>	<b>\$ 205,500</b>	<b>\$ 205,500</b>	<b>\$ 205,500</b>	<b>\$ 205,500</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
4310 PW - Administration	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	0.00%	\$ -	0.00%
4320 PW - Roads	41,000	41,000	41,000	41,000	41,000	41,000	-	0.00%	-	0.00%
4330 PW - Property Maintenance	6,000	6,000	6,000	6,000	6,000	6,000	-	0.00%	-	0.00%
<b>Public Works</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
4510 Museum	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
4520 Parks Maintenance	11,000	11,000	11,000	11,000	11,000	11,000	-	0.00%	-	0.00%
4550 Library	17,500	17,500	17,500	17,500	17,500	20,500	-	0.00%	3,000	17.14%
<b>Cultural &amp; Recreation</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 33,500</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 3,000</b>	<b>9.84%</b>
4990 Non-Departmental Transfers	\$ 1,028,505	\$ 1,357,488	\$ 1,449,054	\$ 1,655,614	\$ 1,126,691	\$ 1,197,284	\$ (528,923)	-31.95%	\$ 70,593	6.27%
<b>Non-Departmental/Transfers</b>	<b>\$ 1,028,505</b>	<b>\$ 1,357,488</b>	<b>\$ 1,449,054</b>	<b>\$ 1,655,614</b>	<b>\$ 1,126,691</b>	<b>\$ 1,197,284</b>	<b>\$ (528,923)</b>	<b>-31.95%</b>	<b>\$ 70,593</b>	<b>6.27%</b>
Legislative	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%	\$ -	0.00%
General Government	36,000	36,000	36,000	36,000	35,500	35,500	(500)	-1.39%	-	0.00%
Public Safety	45,000	205,500	205,500	205,500	205,500	205,500	-	0.00%	-	0.00%
Public Works	55,500	55,500	55,500	55,500	55,500	55,500	-	0.00%	-	0.00%
Cultural & Recreation	30,500	30,500	30,500	30,500	30,500	33,500	-	0.00%	3,000	9.84%
Non-Departmental (Transfers Out)	1,028,505	1,357,488	1,449,054	1,655,614	1,126,691	1,197,284	(528,923)	-31.95%	70,593	6.27%
<b>TOTAL TRANSFERS</b>	<b>\$ 1,198,505</b>	<b>\$ 1,688,488</b>	<b>\$ 1,780,054</b>	<b>\$ 1,986,614</b>	<b>\$ 1,457,191</b>	<b>\$ 1,530,784</b>	<b>\$ (529,423)</b>	<b>-26.65%</b>	<b>\$ 73,593</b>	<b>5.05%</b>

City of Wasilla  
Budget Detail  
For Fiscal Year 2015 and 2016

General Fund  
Expenditure Summary

	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan	Difference Between FY2015 AB FY2014 AB	% Diff Between FY2015 AB FY2014 AB	Difference Between FY2016 AP FY2015 AB	% Diff Between FY2016 AP FY2015 AB
<b>General Government:</b>										
Personnel	\$ 2,243,473	\$ 2,324,019	\$ 2,226,552	\$ 2,229,910	\$ 2,466,983	\$ 2,550,943	\$ 237,073	10.63%	\$ 83,960	3.40%
Operations	547,447	491,168	708,527	763,430	700,075	744,674	(63,355)	-8.30%	44,599	6.37%
Interfund Transfers	39,500	39,500	39,500	39,500	39,000	39,000	(500)	-1.27%	-	0.00%
Division Summary Total:	\$ 2,830,420	\$ 2,854,687	\$ 2,974,579	\$ 3,032,840	\$ 3,206,058	\$ 3,334,617	\$ 173,218	5.71%	\$ 128,559	4.01%
<b>Public Safety:</b>										
Personnel	\$ 5,431,425	\$ 5,594,524	\$ 6,067,937	\$ 6,067,937	\$ 6,212,436	\$ 6,575,328	\$ 144,499	2.38%	\$ 362,892	5.84%
Operations	692,224	698,444	863,597	898,853	858,962	866,258	(39,891)	-4.44%	7,296	0.85%
Capital Purchases	37,362	-	-	-	-	-	-	0.00%	-	0.00%
Interfund Transfers	45,000	205,500	205,500	205,500	205,500	205,500	-	0.00%	-	0.00%
Division Summary Total:	\$ 6,206,011	\$ 6,498,468	\$ 7,137,034	\$ 7,172,290	\$ 7,276,898	\$ 7,647,086	\$ 104,608	1.46%	\$ 370,188	5.09%
<b>Public Works:</b>										
Personnel	\$ 1,205,969	\$ 1,257,928	\$ 1,278,685	\$ 1,278,685	\$ 1,444,518	\$ 1,520,354	\$ 165,833	12.97%	\$ 75,836	5.25%
Operations	940,175	855,880	955,985	955,985	979,568	990,578	23,583	2.47%	11,010	1.12%
Capital Purchases	-	12,500	5,000	5,000	5,000	5,000	-	0.00%	-	0.00%
Other Expenditures	20,985	22,179	24,000	24,000	24,000	24,000	-	0.00%	-	0.00%
Interfund Transfers	55,500	55,500	55,500	55,500	55,500	55,500	-	0.00%	-	0.00%
Division Summary Total:	\$ 2,222,629	\$ 2,203,987	\$ 2,319,170	\$ 2,319,170	\$ 2,508,586	\$ 2,595,432	\$ 189,416	8.17%	\$ 86,846	3.46%
<b>Cultural &amp; Recreational Services:</b>										
Personnel	\$ 1,428,674	\$ 1,482,483	\$ 1,547,523	\$ 1,547,523	\$ 1,620,785	\$ 1,722,108	\$ 73,262	4.73%	\$ 101,323	6.25%
Operations	402,578	426,509	448,014	466,289	462,171	451,401	(4,118)	-0.88%	(10,770)	-2.33%
Capital Purchases	3,615	8,990	17,507	17,507	5,000	5,000	(12,507)	-71.44%	-	0.00%
Interfund Transfers	30,500	30,500	30,500	30,500	30,500	33,500	-	0.00%	3,000	9.84%
Division Summary Total:	\$ 1,865,367	\$ 1,948,482	\$ 2,043,544	\$ 2,061,819	\$ 2,118,456	\$ 2,212,009	\$ 56,637	2.75%	\$ 93,553	4.42%
<b>Debt Service:</b>										
Debt Service	\$ 419,844	\$ 422,744	\$ 417,744	\$ 417,744	\$ 422,263	\$ 420,819	\$ 4,519	1.08%	\$ (1,444)	-0.34%
Division Summary Total:	\$ 419,844	\$ 422,744	\$ 417,744	\$ 417,744	\$ 422,263	\$ 420,819	\$ 4,519	1.08%	\$ (1,444)	-0.34%
<b>Non-Departmental:</b>										
Operations	\$ 64,567	\$ 93,725	\$ 131,000	\$ 121,500	\$ 67,500	\$ 52,500	\$ (54,000)	-44.44%	\$ (15,000)	-22.22%
Pass Thru To Nonprofit	-	46,000	-	190,565	190,565	190,565	-	0.00%	-	0.00%
Interfund Transfers	1,028,505	1,357,488	1,449,054	1,655,614	1,126,691	1,197,284	(528,923)	-31.95%	70,593	6.27%
Division Summary Total:	\$ 1,093,072	\$ 1,497,213	\$ 1,580,054	\$ 1,967,679	\$ 1,384,756	\$ 1,440,349	\$ (582,923)	-29.62%	\$ 55,593	4.01%
<b>Summary of expenditures:</b>										
Personnel	\$ 10,309,541	\$ 10,658,954	\$ 11,120,697	\$ 11,124,055	\$ 11,744,722	\$ 12,368,733	\$ 620,667	5.58%	\$ 624,011	5.31%
Operations	2,646,991	2,565,726	3,107,123	3,206,057	3,068,276	3,105,411	(137,781)	-4.30%	37,135	1.21%
Capital Purchases	40,977	21,490	22,507	22,507	10,000	10,000	(12,507)	-55.57%	-	0.00%
Other Expenditures	20,985	22,179	24,000	24,000	24,000	24,000	-	0.00%	-	0.00%
Debt Service	419,844	422,744	417,744	417,744	422,263	420,819	4,519	1.08%	(1,444)	-0.34%
Pass Thru To Nonprofit	-	46,000	-	190,565	190,565	190,565	-	0.00%	-	0.00%
Interfund Transfers	1,199,005	1,688,488	1,780,054	1,986,614	1,457,191	1,530,784	(529,423)	-26.65%	73,593	5.05%
Division Summary Total:	\$ 14,637,343	\$ 15,425,581	\$ 16,472,125	\$ 16,971,542	\$ 16,917,017	\$ 17,650,312	\$ (54,525)	-0.32%	\$ 733,295	4.33%
<b>Summary of resources:</b>										
Intergovernmental	\$ 2,289,602	\$ 2,223,464	\$ 2,715,970	\$ 2,452,083	\$ 2,199,184	\$ 2,327,513	\$ (252,899)	-10.31%	\$ 128,329	5.84%
Museum revenue	6,909	4,940	10,000	10,000	5,000	5,500	(5,000)	-50.00%	500	10.00%
Library revenue	43,563	36,037	34,000	37,000	36,500	41,500	(500)	-1.35%	5,000	13.70%
Parks revenue	13,767	15,799	16,500	16,500	16,500	17,500	-	0.00%	1,000	6.06%
Recreation program revenue	520	500	300	300	500	500	200	66.67%	-	0.00%
Rental revenue	210,281	221,703	213,600	213,600	186,600	191,800	(27,000)	-12.64%	5,200	2.79%
Other	48	20	200	200	200	200	-	0.00%	-	0.00%
General fund	12,072,653	12,923,118	13,481,555	14,241,859	14,472,533	15,065,799	230,674	1.62%	593,266	4.10%
Division Summary Total:	\$ 14,637,343	\$ 15,425,581	\$ 16,472,125	\$ 16,971,542	\$ 16,917,017	\$ 17,650,312	\$ (54,525)	-0.32%	\$ 733,295	4.33%