

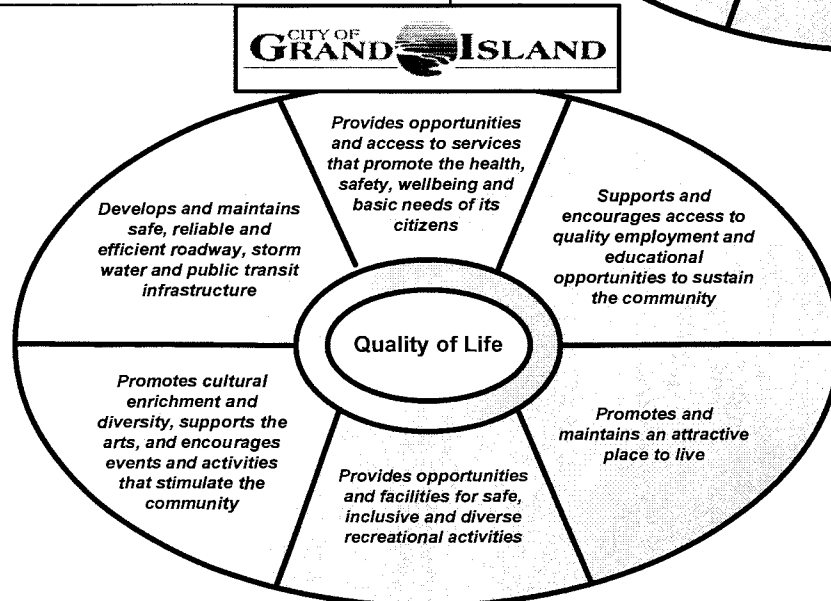
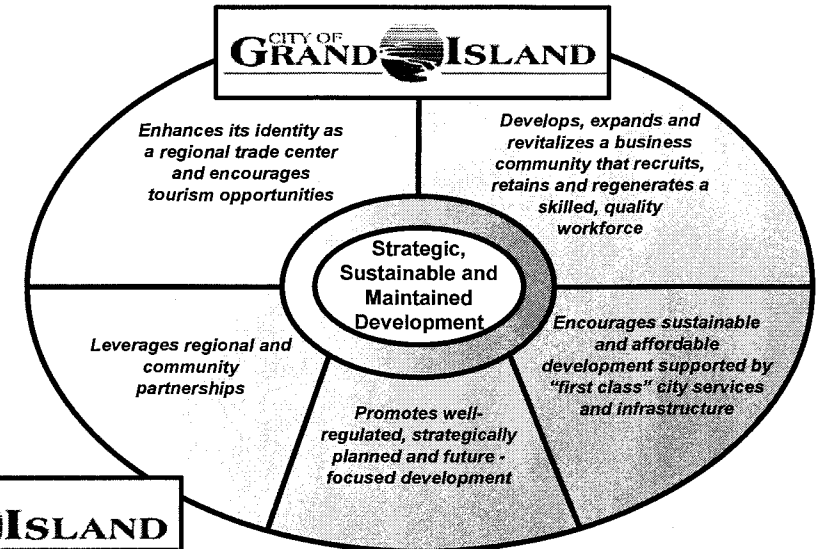
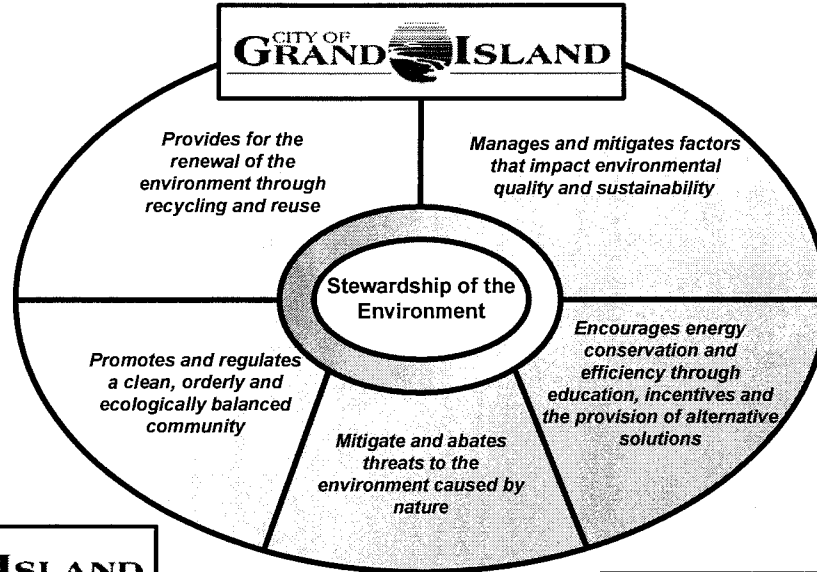
# CITY COUNCIL'S STRATEGIC RESULT MAPS

Adopted July 28, 2009

Result Maps guide the City in decision-making and operations.

The Council weighted each of the Result Maps, so some Results were weighted at a higher value than others were.

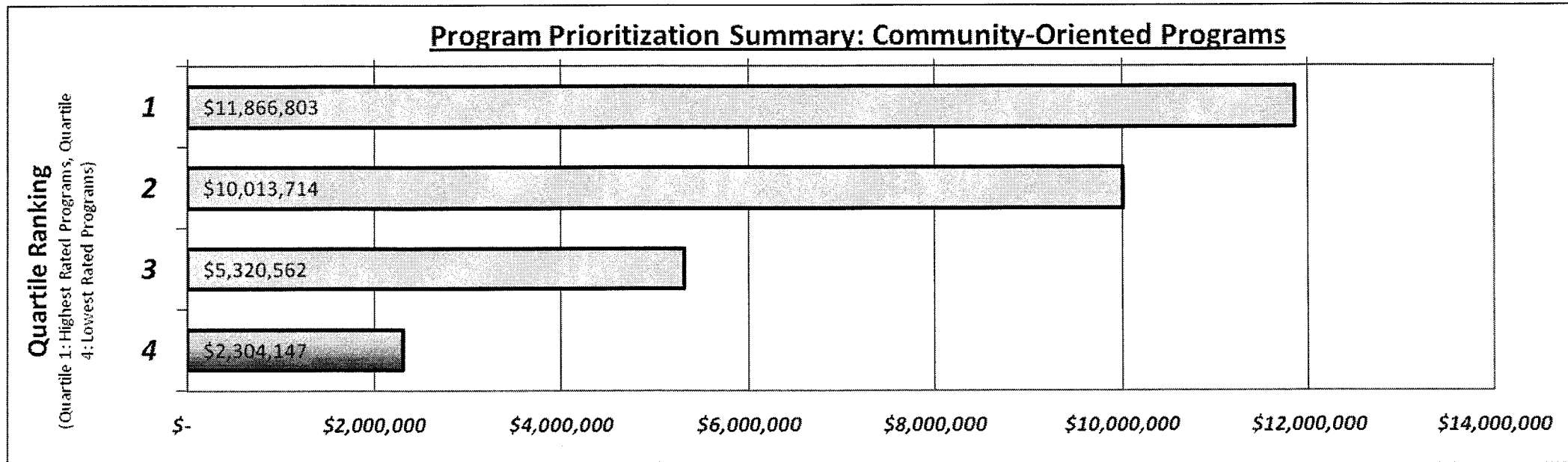
All programs were scored against each individual Result Map during the Program Prioritization process. Each program was also scored against program attributes.



## COMMUNITY ORIENTED PROGRAMS: GENERAL FUND RESULTS

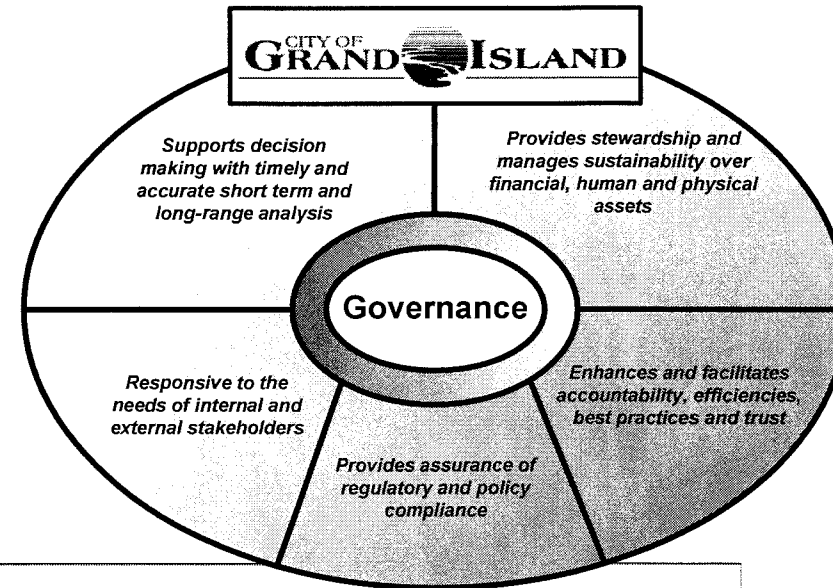
Once scoring was completed for all programs, a ranking of programs was developed to demonstrate the priorities within the City. The costs were also identified with each program, based on the previous year's budget. The result of that process was the distribution of the programs based on the priority and cost; this is what the table below indicates.

This table shows that the City's expenses are the greatest for the highest ranked programs, while the lowest amount of expenses are spent on the lowest ranked programs. This demonstrates the City's spending decisions were already aligned with the City Council's priorities.

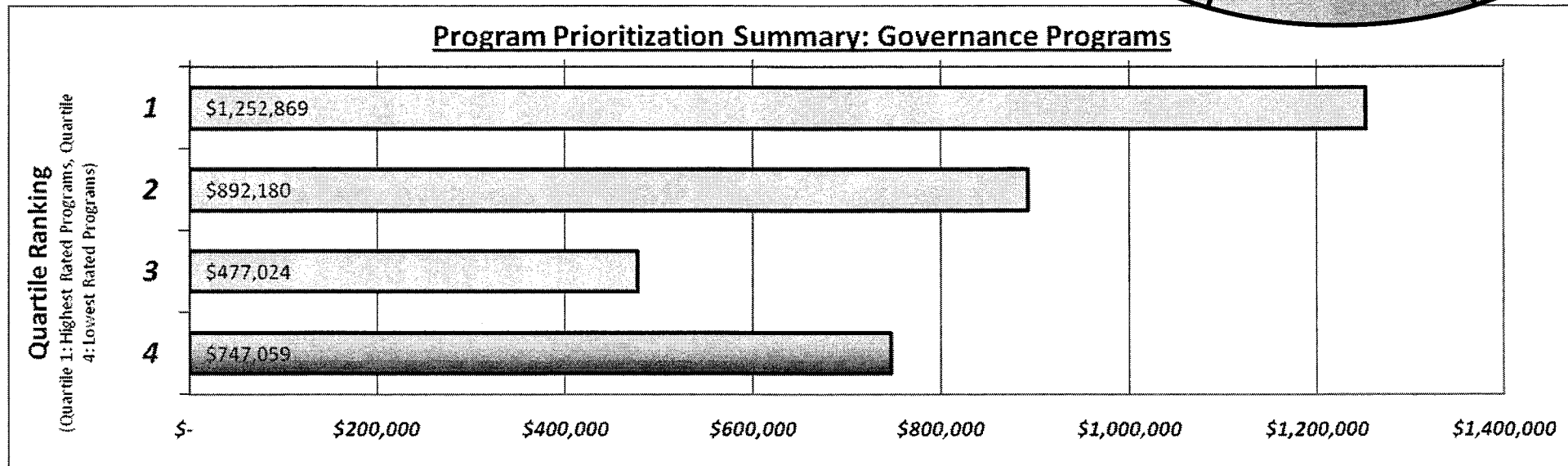


## STRATEGIC RESULT MAP: GOVERNANCE

Programs that are unique to governance functions were ranked against a separate strategic result map. These are programs that help support other programs achieve the City Council’s Strategic Results.



## Governance Programs: General Fund Results:

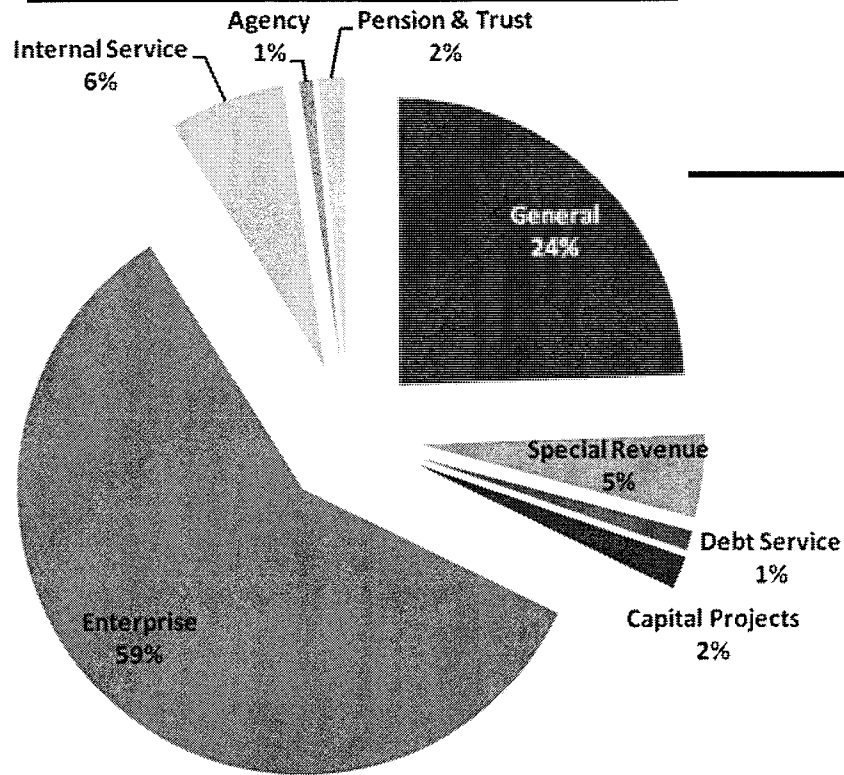


As the table above shows, Governance programs were ranked and costs from the previous year’s budget were distributed, with the highest priority programs at the top. This table does not have the same quartile and cost distribution as the Community Oriented Programs table on the previous page, but very close. It is important to keep in mind that governance programs are support functions, and reductions in governance programs will impact community programs.

## BUDGET SUMMARY: APPROPRIATIONS

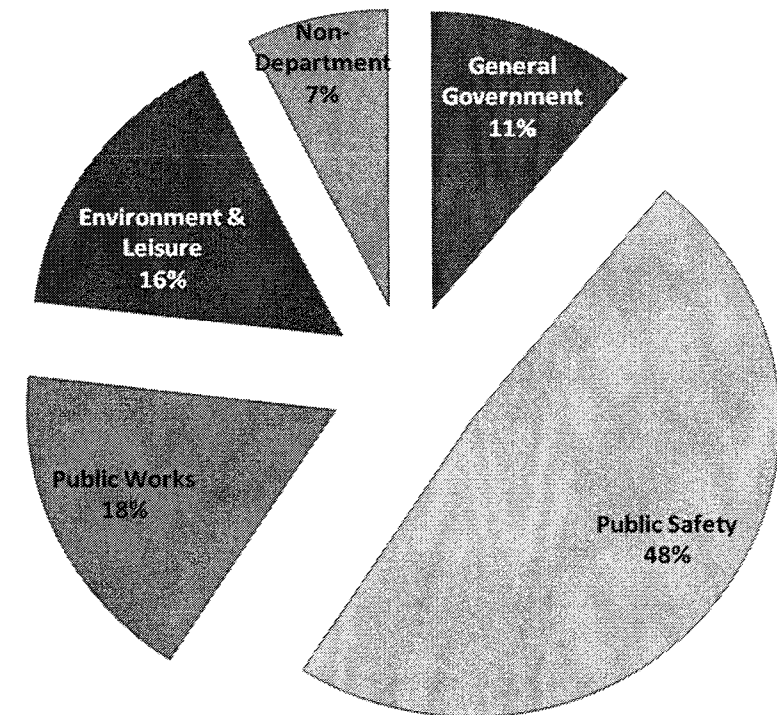
The Result of Program Prioritization was that appropriations were sized to meet the project revenue. The chart on the left shows how appropriations broke down by all funds, and the chart on the right shows the General Fund. The total adopted budget is \$146,177,311 (before transfers) and the General Fund before transfers is \$35,788,155.

**2011 ADOPTED APPROPRIATIONS BY FUND**



The Enterprise Fund is made up of the Electric Utility, Sewer Utility, Water Utility, Sanitary Landfill, and Golf Course. Enterprise funds operate on a charge for service basis.

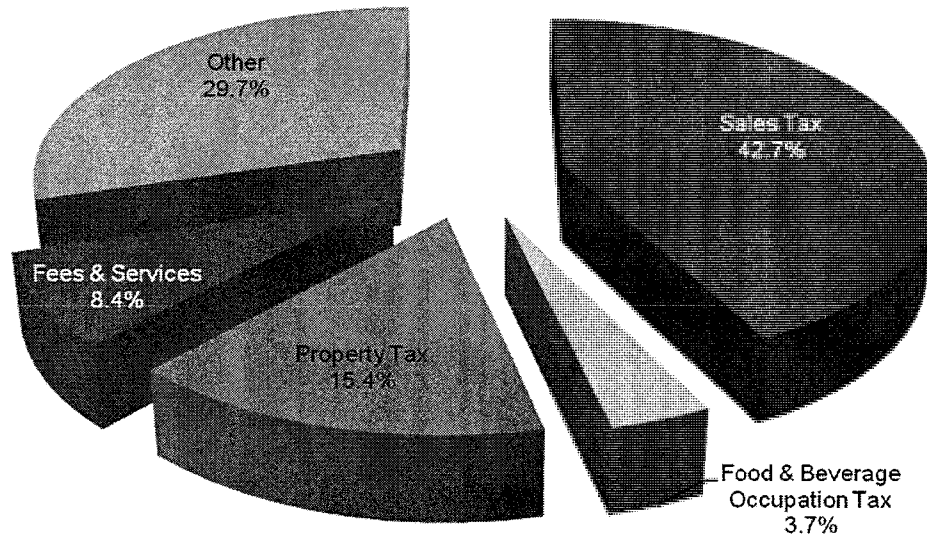
**2011 ADOPTED GENERAL FUND**



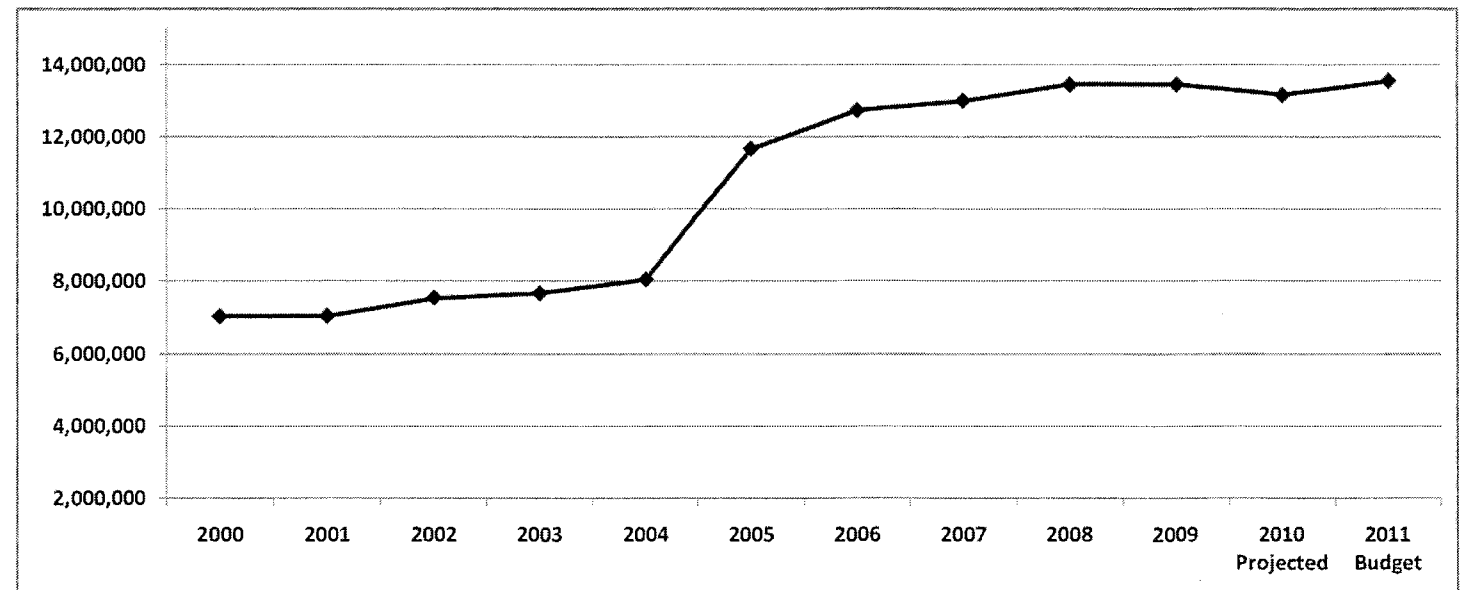
## GENERAL FUND REVENUES: SALES TAX

Sales taxes make up the largest portion of General Fund revenues. For several years, the General Fund has been dependent on Sales Tax as the primary source of revenue. A major issue with the City's dependency on sales tax is the lack of growth, even with inflation. While the City benefited during periods of economic growth, a dependency on sales tax has created a significant challenge during the current economic downturn. For example, the City budgeted \$13,850,000 in the 2009-2010 Budget, while currently projected to come in at \$13,164,300.

### 2011 BUDGETED REVENUES BY SOURCE:



### HISTORICAL SALES TAX REVENUES:



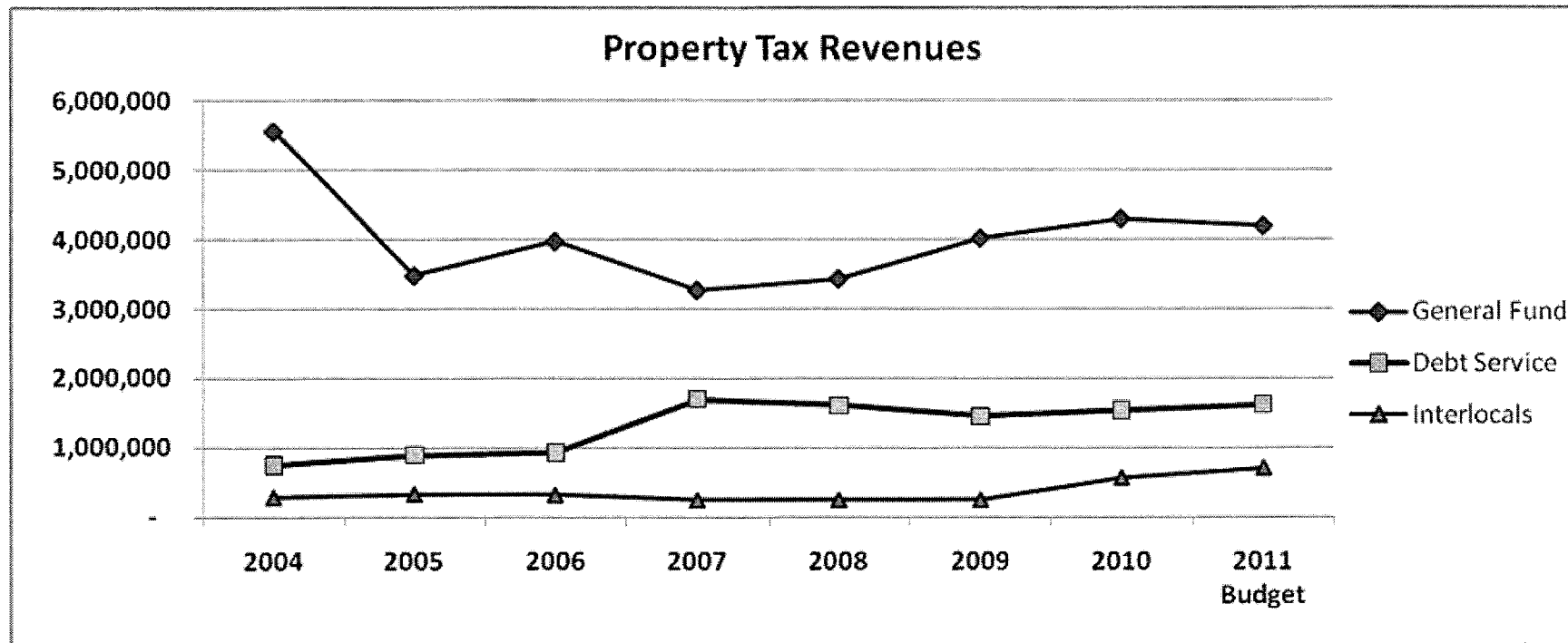
As this chart shows, sales tax revenues have grown very little for the past 11 years, and in recent years has been declining. The increase in 2004-2005 is the ½ cent increase in sales tax, approved by voters.

Revenues are not adjusted for inflation.

## REVENUES: PROPERTY TAXES

The following chart shows the property taxes collected by type of property tax. There are three types of City property tax levies: the General Fund, Debt Service and various Interlocals. Each of these three revenues goes to different funds. The total property tax levy in the Adopted Budget is .2725, the same as the 2009-2010 Budget. The chart shows an increase in property tax revenues, which is a result of an increase in property valuations.

In the General Fund property taxes are the second largest type of revenue, at 15.4% of total revenue (before transfers). The large dip from 2004-2005 in the General Fund Property tax is a result of the mill levy drop after the ½ cent sales tax increase.

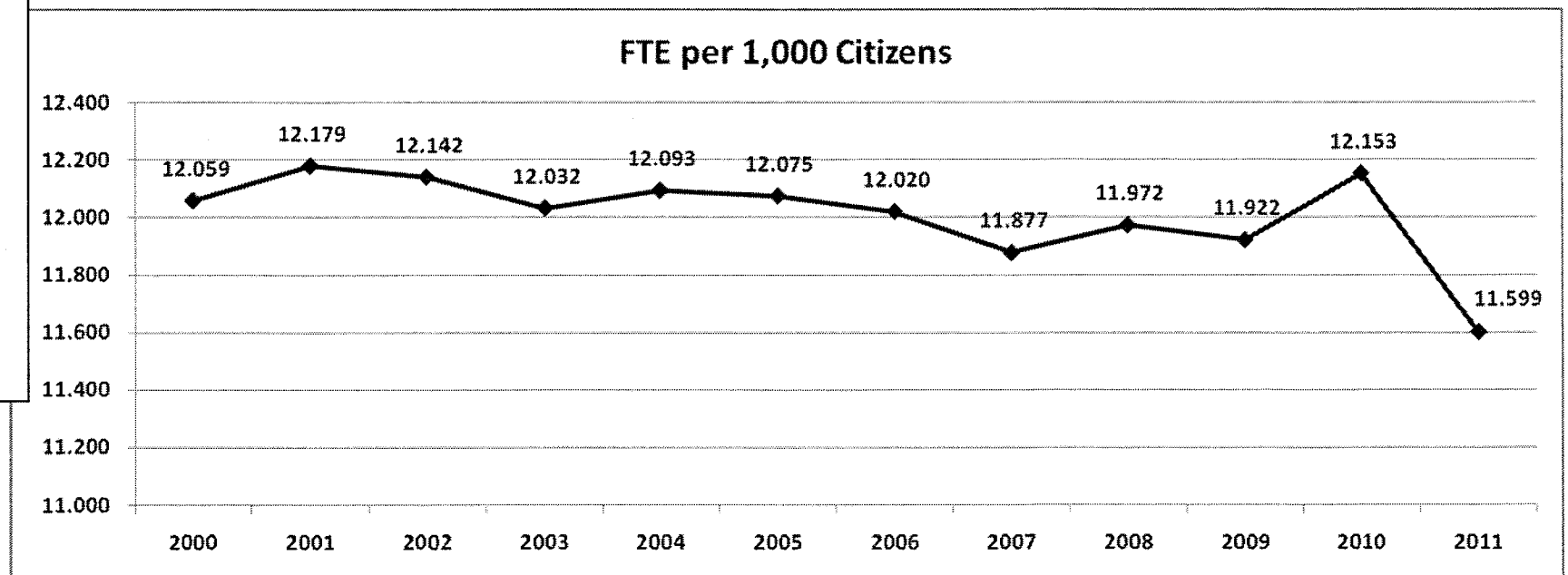
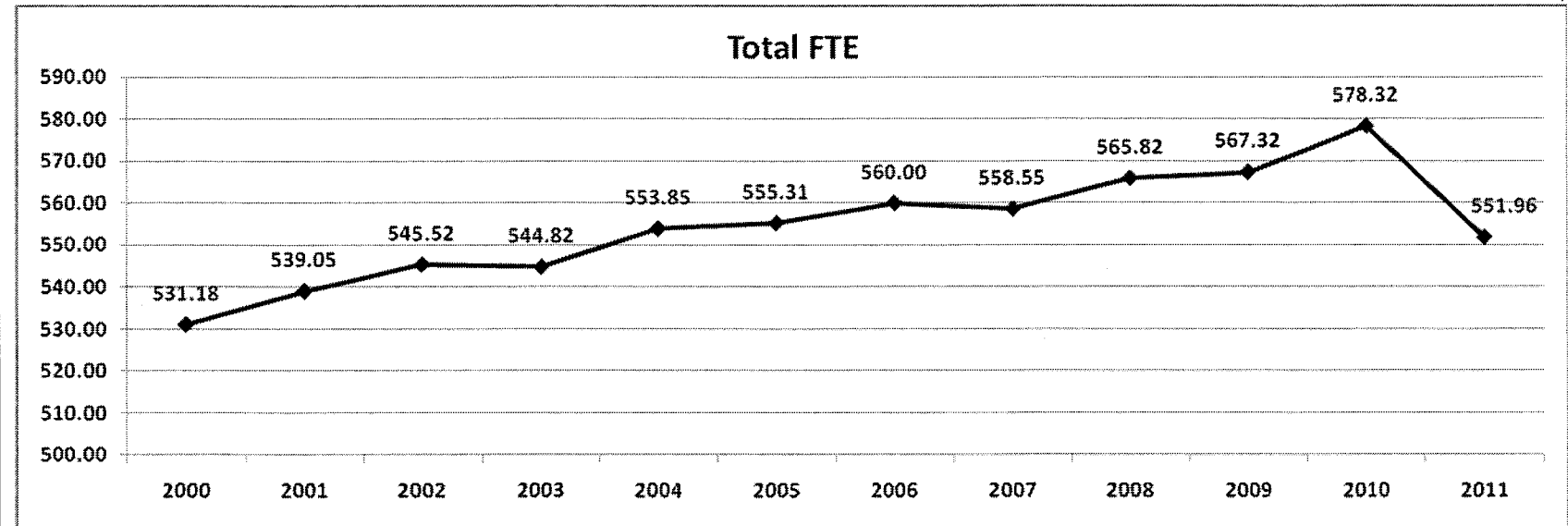


## PERSONNEL: EMPLOYEES TOTALS BY NUMBER OF FULL TIME EQUIVALENTS (FTE)

Personnel numbers are measured by the full-time equivalent (FTE). An FTE could include multiple people, but add up to 1 total full-time employee.

The total number of FTE in the Adopted 2011 Budget is 551.963. The City has not experienced that low of numbers since 2003, although the population and size the City serves has grown.

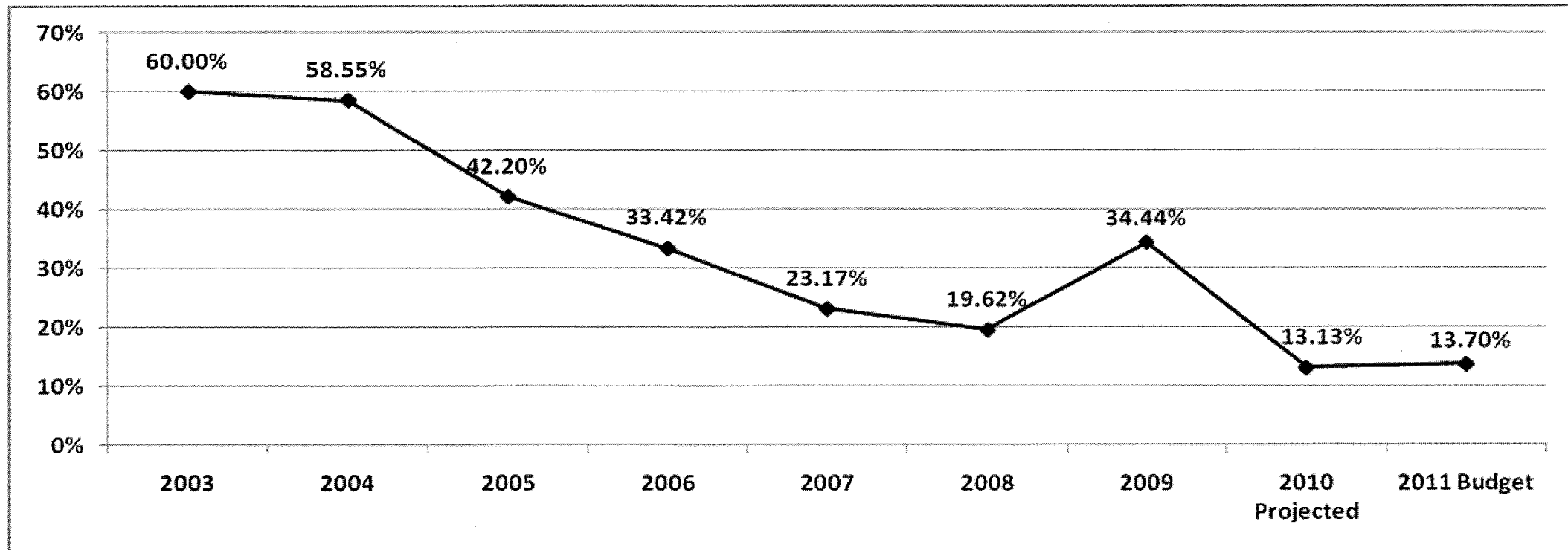
City-wide population growth is an important factor when measuring change in employees. The number of FTEs as a proportion of population growth has actually remained fairly constant for the past decade, with a large dip in the 2011 Adopted Budget. Population in 2010 and 2011 is based on the 2009 values, but population will probably increase. An increase in population in 2010 and 2011 would result in an even lower FTE per 1,000 citizens ratio than shown on the chart.



## CASH BALANCE: GENERAL FUND

The Cash Balance of the General Fund is important to the maintenance of reserves. A minimum standard for the cash balance is 10% as a percentage of expenditures in order to maintain adequate cash flow and for emergencies. The General Fund's cash balance for the 2011 Budget is \$4,446,447, or 13.7%, slightly higher than the previous year's projected balance. In the past, the City was becoming reliant on reserves for operating expenditures, but this budget has made an effort to keep the cash balance at the appropriate range.

**General Fund Cash Balance as a % of Expenditures:**





## 2011 Budget Summary

	Beginning Balance	Revenue	Bond Proceeds	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	4,324,165	31,807,642	-	5,271,500	1,168,704	35,788,155	4,446,447
Permanent Funds	551,987	40,500	-	-	-	-	592,487
Special Revenue Funds	3,541,206	9,561,653	-	807,000	5,096,081	6,889,799	1,923,979
Debt Service Fund	50,156	1,628,854	1,170,000	-	1,131,500	1,651,512	65,998
Capital Improvement Fund	29,694	220,066	-	2,675,981	-	2,729,081	196,660
Special Assessments Fund	106,114	341,000	-	-	405,400	-	41,714
<b>Total General Government</b>	<b>8,603,322</b>	<b>43,599,715</b>	<b>1,170,000</b>	<b>8,754,481</b>	<b>7,801,685</b>	<b>47,058,547</b>	<b>7,267,286</b>
Enterprise Fund	44,218,901	70,760,511	-	-	622,500	86,068,735	28,288,177
Internal Service Fund	5,688,298	9,717,447	-	-	-	9,588,153	5,817,592
<b>Total Proprietary</b>	<b>49,907,198</b>	<b>80,477,958</b>	<b>-</b>	<b>-</b>	<b>622,500</b>	<b>95,656,888</b>	<b>34,105,769</b>
Agency Fund	181,305	1,180,861	-	-	-	1,181,261	180,905
Trust Fund	5,671,481	1,000,000	-	275,615	605,911	2,280,615	4,060,570
<b>Total Fiduciary</b>	<b>5,852,786</b>	<b>2,180,861</b>	<b>-</b>	<b>275,615</b>	<b>605,911</b>	<b>3,461,876</b>	<b>4,241,475</b>
<b>Total All Funds</b>	<b>64,363,306</b>	<b>126,258,534</b>	<b>1,170,000</b>	<b>9,030,096</b>	<b>9,030,096</b>	<b>146,177,311</b>	<b>45,614,528</b>

## 2010 Projected Summary

	Beginning Balance	Revenue	Bond Proceeds	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	10,710,591	30,536,459	-	6,574,288	2,640,864	40,856,309	4,324,165
Permanent Funds	508,487	43,500	-	-	-	-	551,987
Special Revenue Funds	4,528,236	9,887,476	-	781,000	4,477,406	7,178,100	3,541,206
Debt Service Fund	92,002	1,408,000	-	107,000	-	1,556,846	50,156
Capital Improvement Fund	294,450	1,445,626	-	2,719,540	1,300,000	3,129,922	29,694
Special Assessments Fund	274,304	341,727	-	-	509,917	-	106,114
<b>Total General Government</b>	<b>16,408,070</b>	<b>43,662,787</b>	<b>-</b>	<b>10,181,828</b>	<b>8,928,187</b>	<b>52,721,177</b>	<b>8,603,322</b>
Enterprise Fund	50,033,372	71,514,095	-	329,000	837,188	76,820,378	44,218,901
Internal Service Fund	6,679,595	9,214,085	-	-	180,000	10,025,382	5,688,298
<b>Total Proprietary</b>	<b>56,712,967</b>	<b>80,728,180</b>	<b>-</b>	<b>329,000</b>	<b>1,017,188</b>	<b>86,845,760</b>	<b>49,907,199</b>
Agency Fund	181,705	1,180,159	-	-	-	1,180,559	181,305
Trust Fund	6,238,913	1,004,983	-	322,149	887,602	1,006,962	5,671,481
<b>Total Fiduciary</b>	<b>6,420,618</b>	<b>2,185,142</b>	<b>-</b>	<b>322,149</b>	<b>887,602</b>	<b>2,187,521</b>	<b>5,852,786</b>
<b>Total All Funds</b>	<b>79,541,655</b>	<b>126,576,109</b>	<b>-</b>	<b>10,832,977</b>	<b>10,832,976</b>	<b>141,754,458</b>	<b>64,363,307</b>

## ALL FUNDS APPROPRIATION

		2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 PROJECTED	2011 BUDGET
<b>GENERAL FUND</b>	100	<b>32,580,836</b>	<b>33,087,394</b>	<b>37,457,482</b>	<b>40,856,309</b>	<b>35,788,155</b>
<b>SPECIAL REVENUES</b>						
Enhanced 911 Communications	215	181,484	186,562	313,923	238,513	261,488
PSC Wireless	216	-	-	-	-	66,805
Community Youth Council	229	27,414	11,325	27,250	27,250	22,875
Revolving Loan	237	43,750	4,431	22,000	22,000	22,000
Economic Development	238	602,500	405,000	1,122,500	972,500	822,500
Housing Reuse Program	240	915	28,219	80,000	80,000	80,000
Community Development	250	86,134	101,136	99,996	34,398	59,899
Community Grants	251	814,376	346,066	5,034,486	5,301,123	5,079,331
Police Grants	260	133,322	125,772	399,804	391,420	246,091
Parking District #1	270	40,704	61,289	83,608	60,965	78,197
Parking District #2	271	18,421	17,653	54,133	36,506	40,389
Backflow Prevention Program	290	65,999	70,077	78,806	-	-
Local Assistance	295	13,669	19,001	126,450	13,425	110,224
		<b>2,028,689</b>	<b>1,376,532</b>	<b>7,442,956</b>	<b>7,178,100</b>	<b>6,889,799</b>
<b>DEBT SERVICE FUND</b>						
Debt Service Fund	310	1,605,763	4,569,042	1,633,346	1,556,846	1,651,512
		<b>1,605,763</b>	<b>4,569,042</b>	<b>1,633,346</b>	<b>1,556,846</b>	<b>1,651,512</b>
<b>CAPITAL PROJECTS</b>						
Capital Projects	400	4,256,836	4,193,115	4,477,040	3,129,922	2,729,081
Special Assessments	401	-	-	-	-	-
		<b>4,256,836</b>	<b>4,193,115</b>	<b>4,477,040</b>	<b>3,129,922</b>	<b>2,729,081</b>
<b>ENTERPRISE FUNDS</b>						
Sanitary Landfill	505	2,327,022	2,565,147	2,973,942	2,719,137	2,949,920
Golf Course	510	517,730	577,566	644,969	598,854	649,945
Electric Utility	520	50,165,827	45,565,802	64,354,412	53,744,412	61,018,581
Water Utility	525	3,456,876	5,650,770	6,638,520	5,825,673	5,473,350
Sewer Utility	530	9,948,530	9,146,865	21,801,474	13,932,303	15,976,939
		<b>66,415,985</b>	<b>63,506,151</b>	<b>96,413,317</b>	<b>76,820,378</b>	<b>86,068,735</b>
<b>INTERNAL SERVICE</b>						
Information Technology	605	993,806	882,945	1,075,271	971,761	1,043,278
Fleet Services	610	1,336,439	1,095,308	1,538,194	1,530,621	1,450,875
General Insurance	615	6,899,720	6,181,022	7,049,000	7,500,000	7,064,000
Equipment Reserve	620	-	19,691	25,000	23,000	30,000
		<b>9,229,965</b>	<b>8,178,966</b>	<b>9,687,465</b>	<b>10,025,382</b>	<b>9,588,153</b>
<b>AGENCY</b>						
Section 125 Cafeterial Plan	715	418,952	429,767	425,000	450,000	450,000
Other Agencies	725	297,220	349,304	411,500	481,500	481,500
BID Assessments	726	143,786	194,188	250,575	249,059	249,761
		<b>859,958</b>	<b>973,260</b>	<b>1,087,075</b>	<b>1,180,559</b>	<b>1,181,261</b>
<b>PENSION &amp; TRUST</b>						
Police & Fire Pension	800	202,304	190,854	180,568	175,994	175,615
Police Pension	805	72,057	90,616	65,000	102,011	100,000
Fire Pension	810	1,697,351	2,875,391	2,005,000	728,957	2,005,000
		<b>1,971,713</b>	<b>3,156,861</b>	<b>2,250,568</b>	<b>1,006,962</b>	<b>2,280,615</b>
<b>GRAND TOTAL</b>		<b>118,949,745</b>	<b>119,041,321</b>	<b>160,449,249</b>	<b>141,754,458</b>	<b>146,177,311</b>

## CASH BALANCE HISTORY

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>PERMANENT FUNDS</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>SPECIAL ASSESSMENTS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>TRUST &amp; AGENCY</u>	<u>TOTAL ALL FUNDS</u>
2011 BUDGET	4,446,447	592,487	1,923,979	65,998	196,660	41,714	12,240,781	5,817,592	4,241,475	29,567,134
2010 PROJECTED	4,324,165	551,987	3,541,206	50,156	29,694	106,114	12,000,470	5,688,298	5,852,786	32,144,876
2009	10,710,591	508,487	4,528,236	92,002	294,450	274,304	50,033,372	6,679,595	6,420,618	79,541,655
2008	6,001,104	485,703	3,793,880	163,091	134,352	729,720	44,328,633	5,024,885	7,712,176	68,373,545
2007	6,469,783	435,327	3,909,749	140,208	1,644,178	666,829	38,223,605	4,114,054	9,430,789	65,034,523
2006	9,505,396	392,642	2,472,263	195,523	6,645,521	452,545	30,380,090	3,703,681	9,072,166	62,819,825
2005	11,423,224	357,678	1,976,404	155,929	2,384	639,922	26,338,315	3,530,827	8,924,106	53,348,789
2004	14,427,927	338,038	1,904,668	22,059	5,036	311,007	27,546,743	4,087,410	8,439,861	57,082,748
2003	14,742,457	316,098	2,542,233	8,111	279,735	-	34,327,595	4,919,938	8,611,350	65,747,518
2002	13,086,181	319,443	1,731,036	8,111	3,193,973	-	34,126,727	5,203,146	7,528,936	65,197,554
2001	13,033,612	-	1,486,234	713,665	4,036,922	-	64,239,473	6,527,164	7,436,899	97,473,969
2000	14,469,302	-	1,486,234	1,959,688	1,365,818	-	26,944,773	5,220,471	7,199,498	58,645,784
1999	11,759,312	-	1,512,328	2,742,652	(286,972)	-	18,573,497	4,149,614	6,699,062	45,149,493
1998	9,182,671	-	1,506,273	2,667,584	753,062	-	16,622,927	3,457,306	7,523,542	41,713,365
1997	7,919,415	-	1,553,576	2,064,750	(286,123)	-	21,471,233	2,818,906	7,149,437	42,691,194
1996	5,646,446	-	1,367,011	1,448,089	(42,808)	-	29,748,442	2,264,164	5,772,977	46,204,321
1995	2,202,249	-	944,895	1,635,722	1,399,040	-	28,564,922	1,301,415	4,552,727	40,600,970
1994	2,278,916	-	597,309	1,534,647	290,040	-	37,910,045	856,399	4,074,124	47,541,480
1993	2,247,555	-	104,572	1,148,246	792,486	-	18,704,117	760,180	3,090,898	26,848,054
1992	2,004,011	-	121,803	1,536,490	1,969,988	-	15,982,232	735,266	3,738,522	26,088,312
1991	2,143,138	-	344,679	1,304,699	889,774	-	32,964,430	836,896	3,448,834	41,932,450

## Tax Rate History

Fiscal Year	Valuation	Rate	Tax	Rate Change	Tax Change
General	2,395,497,486	0.174102	4,170,606		
Debt Service	2,395,497,486	0.067645	1,620,434		
Interlocals	2,395,497,486	0.030753	736,690		
<b>2010-2011 Total</b>	<b>2,395,497,486</b>	<b>0.272500</b>	<b>6,527,730</b>	<b>0.00%</b>	<b>1.89%</b>
General	2,351,143,887	0.183137	4,305,807		
Debt Service	2,351,143,887	0.065287	1,535,000		
Interlocals	2,351,143,887	0.024076	566,060		
<b>2009-2010 Total</b>	<b>2,351,143,887</b>	<b>0.272500</b>	<b>6,406,867</b>	<b>9.00%</b>	<b>12.17%</b>
General	2,284,748,540	0.176037	4,021,994		
Debt Service	2,284,748,540	0.063459	1,449,877		
Interlocals	2,284,748,540	0.010504	240,000		
<b>2008-2009 Total</b>	<b>2,284,748,540</b>	<b>0.250000</b>	<b>5,711,871</b>	<b>4.90%</b>	<b>8.20%</b>
General	2,215,765,896	0.155134	3,437,401		
Debt Service	2,215,765,896	0.072390	1,604,000		
Interlocals	2,215,765,896	0.010795	239,190		
<b>2007-2008 Total</b>	<b>2,215,765,896</b>	<b>0.238319</b>	<b>5,280,591</b>	<b>0.00%</b>	<b>1.30%</b>
General	2,187,011,870	0.149721	3,274,417		
Debt Service	2,187,011,870	0.077732	1,700,000		
Interlocals	2,187,011,870	0.010866	237,647		
<b>2006-2007 Total</b>	<b>2,187,011,870</b>	<b>0.238319</b>	<b>5,212,064</b>	<b>-4.67%</b>	<b>0.00%</b>
General	2,071,323,366	0.190738	3,976,551		
Debt Service	2,071,323,366	0.044128	920,000		
Interlocals	2,071,323,366	0.015134	315,513		
<b>2005-2006 Total</b>	<b>2,071,323,366</b>	<b>0.250000</b>	<b>5,212,064</b>	<b>0.00%</b>	<b>10.70%</b>
General	1,883,272,257	0.185135	3,486,592		
Debt Service	1,883,272,257	0.047384	892,388		
Interlocals	1,883,272,257	0.017481	329,214		

## Tax Rate History

Fiscal Year	Valuation	Rate	Tax	Rate Change	Tax Change
<b>2004-2005</b>	<b>1,883,272,257</b>	<b>0.250000</b>	<b>4,708,194</b>	<b>-32.71%</b>	<b>-28.66%</b>
<b>2003-2004</b>	<b>1,776,274,395</b>	<b>0.371540</b>	<b>6,599,570</b>	<b>0.00%</b>	<b>1.85%</b>
<b>2002-2003</b>	<b>1,746,977,924</b>	<b>0.371540</b>	<b>6,480,000</b>	<b>-0.30%</b>	<b>7.11%</b>
<b>2001-2002</b>	<b>1,627,889,323</b>	<b>0.371648</b>	<b>6,050,018</b>	<b>-0.40%</b>	<b>3.25%</b>
<b>2000-2001</b>	<b>1,574,307,749</b>	<b>0.371796</b>	<b>5,853,209</b>	<b>0.42%</b>	<b>6.00%</b>
<b>1999-2000</b>	<b>1,491,474,306</b>	<b>0.370231</b>	<b>5,521,895</b>	<b>-1.30%</b>	<b>2.79%</b>
<b>1998-1999</b>	<b>1,432,085,273</b>	<b>0.375107</b>	<b>5,371,853</b>	<b>-1.31%</b>	<b>6.36%</b>
<b>1997-1998</b>	<b>1,328,728,768</b>	<b>0.380100</b>	<b>5,050,487</b>	<b>-0.26%</b>	<b>3.29%</b>
Valuation excludes motor vehicle from tax base valuation (LB271) 1997 legislative session					
<b>1996-1997</b>	<b>1,399,421,981</b>	<b>0.381080</b>	<b>5,333,015</b>	<b>-9.40%</b>	<b>6.13%</b>
<b>1995-1996</b>	<b>1,350,855,644</b>	<b>0.420600</b>	<b>5,681,151</b>	<b>-2.91%</b>	<b>20.98%</b>
<b>1994-1995</b>	<b>1,084,055,614</b>	<b>0.433200</b>	<b>4,695,773</b>	<b>-10.22%</b>	<b>2.70%</b>
<b>1993-1994</b>	<b>947,713,703</b>	<b>0.482500</b>	<b>4,572,320</b>	<b>-10.27%</b>	<b>-8.43%</b>
<b>1992-1993</b>	<b>928,739,460</b>	<b>0.537700</b>	<b>4,993,275</b>	<b>-2.13%</b>	<b>5.00%</b>
<b>1991-1992</b>	<b>865,804,620</b>	<b>0.549300</b>	<b>4,755,500</b>	<b>2.86%</b>	<b>5.00%</b>
<b>1990-1991</b>	<b>848,049,994</b>	<b>0.534000</b>	<b>4,528,587</b>	<b>-24.50%</b>	<b>-22.19%</b>
<b>1989-1990</b>	<b>822,776,516</b>	<b>0.707400</b>	<b>5,820,321</b>	<b>35.90%</b>	<b>36.21%</b>

# Summary of Property Tax Levy

	FY2007	FY2008	FY2009	FY2010	FY2011
<b>Total Valuation</b>	2,187,011,870	2,215,765,896	2,284,748,540	2,351,143,887	2,395,497,486
City of Grand Island levy					
General Fund	0.149721	0.155134	0.175521	0.183137	0.174102
Debt Service	0.077732	0.072390	0.063901	0.065287	0.067645
Interlocal Agreements	0.010866	0.010795	0.010578	0.024076	0.030753
<b>Total City of Grand Island Levy</b>	<u>0.238319</u>	<u>0.238319</u>	<u>0.250000</u>	<u>0.272500</u>	<u>0.272500</u>
Community Redevelopment Authority Levy	0.022521	0.022566	0.020790	0.018076	0.017742
	<u>0.261343</u>	<u>0.261291</u>	<u>0.271184</u>	<u>0.290916</u>	<u>0.290242</u>

**Note:** Under LB1140, Municipalities were restricted to a maximum levy of \$.45 plus .05 for interlocal agreements beginning in FY 1998-1999

**Note:** The maximum levy that the Community Redevelopment Authority (CRA) can assess is \$.026.

**LID COMPUTATION FY2010-2011**

Total 2008-09 Restricted Funds	18,327,112
PLUS:	
Unused 2009-2010 restricted Funds	<u>5,704,333</u>
SUBTOTAL	<u>24,031,445</u>
Total 2010-2011 Restricted Revenues	24,765,708
LESS Restricted Funds Budgeted For:	
Capital Improvements	(2,683,017)
Bonded Indebtedness	(1,620,434)
Interlocal Agreements	<u>(736,690)</u>
Total Lid Exceptions	<u>(5,040,141)</u>
<b>TOTAL 2009-2010 RESTRICTED FUNDS</b>	<b><u>19,725,567</u></b>
Base Limitation	2.50%
Allowable Growth	0.00%
Additional 1%	1.00%
Total Allowable % Increase	<u>3.50%</u>
Initial Restricted Funds Limit	24,031,445
Allowable Dollar Amount Increase to Restricted Funds	841,100
<b>Total Restricted Funds Authority</b>	<b><u>24,872,545</u></b>
<b>FY09-10 Restricted Funds</b>	<b>19,725,567</b>
<b>Unused Restricted Funds Authority</b>	<b><u>5,146,978</u></b>

<b><u>RESTRICTED REVENUE ACCOUNTS</u></b>		<b>2010 - 2011</b>
<b><u>ACCOUNT #</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BUDGET</u></b>
10022301-74310	STATE AID TO CITIES	348,778
10033501-74307	INCENTIVE PAYMENT -Motor Vehicle Tax Prorate	8,000
10055001-74005	PROPERTY TAXES	4,907,296
10055001-74006	MOTOR VEHICLE TAX	822,300
10055001-74065	SALES TAX	13,558,900
20510001-74315	MIRF(Mutual Equalization)	-
21030001-74317	HIGHWAY ALLOCATION	3,193,000
21030001-74406	MOTOR VEHICLE TAX	291,500
27110010-74005	PROPERTY TAXES (Parking Ramp)	8,000
31050101-74005	PROPERTY TAXES - DEBT SERVICE	1,620,434
31050101-74006	MOTOR VEHICLE TAX	7,500
	TOTAL	<b><u>24,765,708</u></b>

## Personnel Allocation by Department

	2008 FTE	2009 FTE	2010 FTE	2011 Change	2011 FTE	2011 Full Time
Administration	3.000	3.000	3.000	-	3.0000	3.0000
City Clerk	1.000	1.000	1.000	-	1.0000	1.0000
Finance	27.500	27.000	27.000	(1.5000)	25.5000	25.0000
Legal	3.000	3.000	3.000	-	3.0000	3.0000
City Hall Buildings	2.000	2.000	2.000	-	2.0000	2.0000
Human Resources	4.000	4.000	4.000	-	4.0000	4.0000
<b>GENERAL GOVERNMENT TOTALS</b>	<b>40.500</b>	<b>40.000</b>	<b>40.000</b>	<b>(1.5000)</b>	<b>38.5000</b>	<b>38.0000</b>
Building Inspection	9.000	9.000	10.000	-	10.0000	10.0000
Fire Services	69.000	69.000	75.000	(6.0000)	69.0000	69.0000
Police Services	94.686	95.936	99.936	(8.5522)	91.3838	86.0000
Emergency Management	15.500	15.500	17.000	(1.0000)	16.0000	16.0000
<b>PUBLIC SAFETY TOTALS</b>	<b>269.186</b>	<b>189.436</b>	<b>201.936</b>	<b>(15.5522)</b>	<b>186.3838</b>	<b>181.0000</b>
Engineering	10.250	10.250	10.250	(1.0000)	9.2500	8.0000
Streets and Transportation	28.000	28.000	28.000	(3.0000)	25.0000	25.0000
<b>PUBLIC WORKS TOTALS</b>	<b>38.250</b>	<b>38.250</b>	<b>38.250</b>	<b>(4.0000)</b>	<b>34.2500</b>	<b>33.0000</b>
Planning	2.620	2.620	2.620	-	2.6200	3.0000
Library	27.348	27.348	27.348	(2.7924)	24.5556	19.0000
Parks & Cemetery & Greenhouse	31.570	31.570	31.570	(3.7200)	27.8500	19.0000
Recreation	22.723	23.473	23.473	3.0800	26.5530	3.0000
Public Information	2.000	2.000	2.000	(0.1500)	1.8500	2.0000
Heartland Shooting Range	4.500	4.500	4.500	(0.5000)	4.0000	2.0000
<b>ENVIRONMENTAL / LEISURE TOTALS</b>	<b>90.761</b>	<b>91.511</b>	<b>91.511</b>	<b>(4.0824)</b>	<b>87.4286</b>	<b>48.0000</b>
<b>GENERAL FUND TOTALS</b>	<b>398.197</b>	<b>359.197</b>	<b>371.697</b>	<b>(25.1346)</b>	<b>346.5624</b>	<b>300.0000</b>
Community Youth Council	-	-	-	0.1500	0.1500	-
Backflow Prevention Program	1.000	1.000	-	-	-	-
Parking Facility District #2	0.400	0.400	0.400	(0.4000)	-	-
Parking District #1	0.225	0.225	0.225	(0.2250)	-	-
Community Development	2.000	2.000	2.000	-	2.0000	2.0000
Enhanced 911 Communications	1.500	1.500	1.000	1.0000	2.0000	2.0000
<b>SPECIAL REVENUE TOTALS</b>	<b>5.125</b>	<b>5.1250</b>	<b>3.6250</b>	<b>0.5250</b>	<b>4.1500</b>	<b>4.0000</b>
Sewer Utility	30.321	30.321	30.321	-	30.3210	28.0000
Water Utility	11.500	11.500	11.500	-	11.5000	11.0000
Electric Utility	129.380	129.380	129.380	-	129.3800	125.0000
Golf Course	5.500	5.500	5.500	-	5.5000	3.0000
Solid Waste	12.050	12.050	12.050	-	12.0500	10.0000
<b>ENTERPRISE TOTALS</b>	<b>188.751</b>	<b>188.751</b>	<b>188.751</b>	<b>-</b>	<b>188.7510</b>	<b>177.0000</b>
Fleet Services	6.750	6.750	6.750	(0.7500)	6.0000	6.0000
Information Technology	7.500	7.500	7.500	(1.0000)	6.5000	7.0000
<b>INTERNAL SERVICE TOTALS</b>	<b>14.250</b>	<b>14.250</b>	<b>14.250</b>	<b>(1.7500)</b>	<b>12.5000</b>	<b>13.0000</b>
<b>ALL FUND TOTALS</b>	<b>565.823</b>	<b>567.323</b>	<b>578.323</b>	<b>(26.3596)</b>	<b>551.9634</b>	<b>494.0000</b>