

Fund General	Department Summary	Library
Fund Type Community Environment/Leisure	Supervisor Library Director	44301

Description

The Grand Island Public Library is the gateway for the people of our diverse community to achieve a lifetime of learning and literacy. Annual services include: circulation of 350,000 materials in a variety of formats, serving 250,000 visitors, answering 20,000 reference questions and aiding citizens in their research and daily informational needs, providing access to 100,000 uses of the Internet and other electronic information services through a computer lab and various computer centers (including wireless access), providing children's story hours, summer reading programs for 2,500 children and teens, various early childhood literacy and parent education efforts including Family Place and bi-lingual storytimes, offering 24/7 services through an Internet Branch at www.gilibrary.org, engaging in social media efforts such as Facebook and Twitter, participating in the interlibrary loan program, offering community meeting rooms, operating the Abbott Sisters Research Center, literary/cultural programming for general adult audiences and much more. The Public Library is located at 211 North Washington Street in central Grand Island. The building was constructed in 1972. Construction was completed for a fully expanded and renovated facility in 2007 that doubled the square footage and expanded services to the community.

Budget Narrative

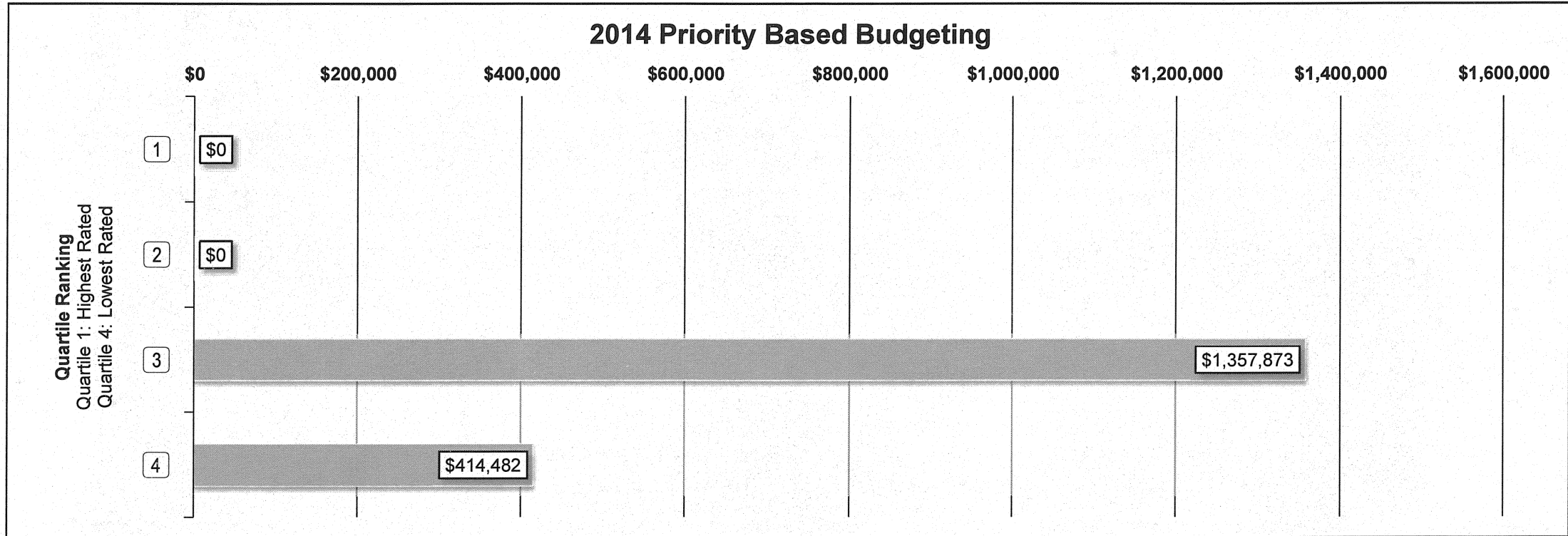
This budget takes advantage of the Federal Universal Service Fund's significantly discounted charges for Internet access and other telecommunications services including an increase in Internet bandwidth at less cost than last year. Enhancement of the library's automation systems continues with the statewide Pioneer Consortium open source online catalog underway to reduce the costs of our automation systems.

Personnel					
Title	2011	2012	2013	Net Change	2014
Custodian	1	1	1	0	1
Librarian I & II	3	3	3	0	3
Library Assistant Director	1	0	0	0	0
Library Assistant I & II	14.2787	14.2787	14.2787	0	14.2787
Library Clerk	0	0	0	0	0
Library Director	1	1	1	0	1
Library Page	2.2769	2.2769	2.2769	0	2.2769

Library Secretary	1	1	1	0	1
Maintenance Worker 1	1	1	1	0	1
Seasonal Worker	0	0	0	0	0
Totals:	24.5556	23.5556	23.5556	0	23.5556

CITY OF GRAND ISLAND

Budget Analysis - Library (Personnel and Operating)



Quartile Ranking	2012 Budget	2013 Budget	Increase / Reduce Percentage	Impact	2014 Budget
1	-	-	0.00%	-	-
2	-	-	0.00%	-	-
3	1,324,574	1,286,049	5.58%	71,824	1,357,873
4	362,097	388,113	6.79%	26,369	414,482
Total	1,686,671	1,674,162	5.87%	98,193	1,772,355

CITY OF GRAND ISLAND

Budget Analysis - Library

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast		
Library Materials Acquisition												
Library												
3 Revenue	15,215	12,086	11,001	12,842	(1,841)	11,600	11,428	11,813	1.84%	3.37%		
Personnel Services	202,416	82,283	78,048	80,082	(2,034)	95,687	93,544	100,826	30%	30%	5.37%	7.78%
Operating Expense	290,000	216,673	225,616	225,287	329	222,487	221,266	229,766	70%	70%	3.27%	3.84%
Total Expense	492,416	298,956	303,664	305,369	(1,705)	318,174	314,810	330,592			3.90%	5.01%
Full Time Equivalent Employees	4.34	1.71	1.64	1.64		2.00	2.00	1.95				
Library Materials Processing												
Library												
3 Revenue	-	4,846	4,950	3,941	1,009	4,886	4,850	5,518	12.93%	13.77%		
Personnel Services	-	172,904	164,004	168,272	(4,268)	150,829	147,451	161,734	69%	69%	7.23%	9.69%
Operating Expense	-	71,129	72,894	71,796	1,098	71,986	66,577	72,824	31%	31%	1.16%	9.38%
Total Expense	-	244,033	236,898	240,068	(3,170)	222,815	214,028	234,558			5.27%	9.59%
Full Time Equivalent Employees	-	3.59	3.44	3.44		3.16	3.16	3.13				
Library Materials Use-Staff Assisted												
Library												
3 Revenue	35,431	32,129	32,551	35,575	(3,024)	19,883	20,749	23,040	15.88%	11.04%		
Personnel Services	657,212	548,139	519,925	533,457	(13,532)	478,877	468,151	512,932	90%	91%	7.11%	9.57%
Operating Expense	143,025	49,997	57,084	47,055	10,029	51,924	52,775	53,065	10%	9%	2.20%	0.55%
Total Expense	800,237	598,136	577,009	580,512	(3,503)	530,801	520,926	565,997			6.63%	8.65%
Full Time Equivalent Employees	14.10	11.38	10.92	10.92		10.03	10.03	10.10				
Library Materials Use-Self Service												
Library												
3 Revenue	-	515	529	482	47	16,272	19,715	19,843	21.95%	0.65%		
Personnel Services	-	25,713	24,390	25,024	(634)	27,232	26,622	29,535	26%	28%	8.46%	10.94%
Operating Expense	-	74,996	71,727	72,126	(399)	73,029	74,129	74,892	74%	72%	2.55%	1.03%
Total Expense	-	100,709	96,117	97,150	(1,033)	100,261	100,751	104,427			4.16%	3.65%
Full Time Equivalent Employees	-	0.53	0.51	0.51		0.57	0.57	0.57				

CITY OF GRAND ISLAND

Budget Analysis - Library

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Public Access to Online Resources													
Library													
3	Revenue	13,770	10,175	8,688	11,076	(2,388)	10,011	9,848	10,108	0.97%	2.64%		
	Personnel Services	69,383	57,910	54,929	56,359	(1,430)	60,419	59,066	51%	64,436	53%	6.65%	9.09%
	Operating Expense	52,812	45,956	55,242	45,116	10,126	53,579	57,845	49%	57,863	47%	8.00%	0.03%
	Total Expense	122,195	103,866	110,171	101,475	8,696	113,998	116,911		122,299		7.28%	4.61%
	Full Time Equivalent Employees	1.49	1.20	1.15	1.15		1.27	1.27		1.25			
Adult Programs/Services													
Library													
4	Revenue	913	572	587	535	52	623	545	675	8.35%	23.85%		
	Personnel Services	53,755	28,522	27,054	27,758	(704)	29,035	28,384	71%	31,045	73%	6.92%	9.38%
	Operating Expense	13,448	12,368	11,629	10,998	631	11,148	11,315	29%	11,415	27%	2.40%	0.88%
	Total Expense	67,203	40,890	38,683	38,756	(73)	40,183	39,699		42,460		5.67%	6.95%
	Full Time Equivalent Employees	1.15	0.59	0.57	0.57		0.61	0.61		0.61			
Children's Programs/Services													
Library													
4	Revenue	1,085	1,090	1,121	1,020	101	1,432	1,252	1,570	9.64%	25.40%		
	Personnel Services	63,883	54,406	51,605	52,948	(1,343)	66,747	65,253	84%	72,352	85%	8.40%	10.88%
	Operating Expense	15,140	13,798	13,058	12,386	672	12,599	12,744	16%	12,882	15%	2.25%	1.08%
	Total Expense	79,023	68,204	64,663	65,334	(671)	79,346	77,997		85,234		7.42%	9.28%
	Full Time Equivalent Employees	1.37	1.13	1.08	1.08		1.40	1.40		1.41			
Community Outreach Programs/Services													
Library													
4	Revenue	509	523	537	489	48	556	486	605	8.81%	24.49%		
	Personnel Services	29,952	26,091	24,748	25,392	(644)	25,939	25,358	80%	27,804	81%	7.19%	9.65%
	Operating Expense	14,113	6,215	6,702	6,159	543	6,403	6,404	20%	6,546	19%	2.23%	2.22%
	Total Expense	44,065	32,306	31,450	31,551	(101)	32,342	31,762		34,350		6.21%	8.15%
	Full Time Equivalent Employees	0.64	0.54	0.52	0.52		0.54	0.54		0.54			

CITY OF GRAND ISLAND

Budget Analysis - Library

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast		
Nonresident Services												
Library												
4	Revenue	26,316	15,669	14,699	20,454	(5,755)	13,482	13,422	13,526	0.33%	0.77%	
	Personnel Services	38,822	24,199	22,953	23,550	(597)	22,485	21,981	60% 24,124	61%	7.29%	9.75%
	Operating Expense	18,721	14,164	15,463	14,452	1,011	14,863	14,832	40% 15,342	39%	3.22%	3.44%
	Total Expense	57,543	38,363	38,416	38,002	414	37,348	36,813	39,466	5.67%	7.21%	
	Full Time Equivalent Employees	0.83	0.50	0.48	0.48		0.47	0.47	0.47			
Reference (Information and Referral)												
Library												
4	Revenue	10,152	12,797	8,179	10,481	(2,302)	8,649	8,541	9,071	4.88%	6.21%	
	Personnel Services	114,564	115,800	109,840	112,698	(2,858)	114,874	112,301	84% 123,648	85%	7.64%	10.10%
	Operating Expense	25,494	21,834	23,287	20,989	2,298	21,838	21,861	16% 22,331	15%	2.26%	2.15%
	Total Expense	140,058	137,634	133,127	133,687	(560)	136,712	134,162	145,979	6.78%	8.81%	
	Full Time Equivalent Employees	2.46	2.41	2.31	2.31		2.41	2.41	2.41			
Teen Programs/Services												
Library												
4	Revenue	762	929	955	869	86	1,125	984	1,238	10.04%	25.81%	
	Personnel Services	44,894	46,381	43,994	45,139	(1,145)	52,475	51,300	84% 57,069	85%	8.75%	11.25%
	Operating Expense	11,778	10,916	10,024	9,628	396	9,707	9,815	16% 9,924	15%	2.24%	1.11%
	Total Expense	56,672	57,297	54,018	54,767	(749)	62,182	61,115	66,993	7.74%	9.62%	
	Full Time Equivalent Employees	0.96	0.96	0.92	0.92		1.10	1.10	1.11			
Library Materials Acquisition	3	492,416	298,956	303,664	305,369	(1,705)	318,174	314,810	330,592	3.90%	5.01%	
Library Materials Processing	3	-	244,033	236,898	240,068	(3,170)	222,815	214,028	234,558	5.27%	9.59%	
Library Materials Use-Staff Assisted	3	800,237	598,136	577,009	580,512	(3,503)	530,801	520,926	565,997	6.63%	8.65%	

CITY OF GRAND ISLAND

Budget Analysis - Library

Program Type Quartile		2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast
Library Materials Use-Self Service	3	-	100,709	96,117	97,150	(1,033)	100,261	100,751	104,427	4.16%	3.65%
Public Access to Online Resources	3	122,195	103,866	110,171	101,475	8,696	113,998	116,911	122,299	7.28%	4.61%
Adult Programs/Services	4	67,203	40,890	38,683	38,756	(73)	40,183	39,699	42,460	5.67%	6.95%
Children's Programs/Services	4	79,023	68,204	64,663	65,334	(671)	79,346	77,997	85,234	7.42%	9.28%
Community Outreach Programs/Services	4	44,065	32,306	31,450	31,551	(101)	32,342	31,762	34,350	6.21%	8.15%
Nonresident Services	4	57,543	38,363	38,416	38,002	414	37,348	36,813	39,466	5.67%	7.21%
Reference (Information and Referral)	4	140,058	137,634	133,127	133,687	(560)	136,712	134,162	145,979	6.78%	8.81%
Teen Programs/Services	4	56,672	57,297	54,018	54,767	(749)	62,182	61,115	66,993	7.74%	9.62%
TOTAL		1,859,412	1,720,394	1,684,216	1,686,671	(2,455)	1,674,162	1,648,974	1,772,355	5.87%	7.48%

TOTAL - Library													
Revenue		104,153	91,331	83,797	97,764	(13,967)	88,519	91,820	97,007	9.59%	5.65%		
Personnel Services		1,274,881	1,182,348	1,121,490	1,150,679	(29,189)	1,124,599	1,099,411	1,205,505	67%	68%	7.19%	9.65%
Operating Expense		584,531	538,046	562,726	535,992	26,734	549,563	549,563	566,850	n/a	n/a	3.15%	3.15%
Personnel / Operating Expense		-	-	-	-	-	-	-	-	0%	0%	n/a	n/a
Total Expense		1,859,412	1,720,394	1,684,216	1,686,671	(2,455)	1,674,162	1,648,974	1,772,355	5.87%	7.48%		
Full Time Equivalent Employees		27.34	24.56	23.56	23.55		23.56	23.56	23.56				

Fund General	Department Summary	Parks
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	444

Description

This division of the Parks and Recreation Department is responsible for the planning, development and maintenance of parks and municipal facilities and providing advice on actions needed to enhance the quality of park facilities in the City. The Parks Division is responsible for over 325 acres of park land and open space areas as well as community facilities. These areas include, but are not limited to the following: athletic fields, playgrounds, hike/bike trails, lakes and public facilities. This division has a supportive role in the maintenance of the aquatic facilities and recreational program facilities. The Greenhouse section is responsible for the establishment and maintenance of flowers throughout the park system.

Budget Narrative

This years budget maintains current FTE levels. The 2013-14 budget represents increases to serve irrigation expectations. \$147,000 of capital expenditures are included for replacement equipment to maintain fleet.

Title	2011	2012	2013	Net Change	2014
Grounds Management Crew Chief	1	1	1	0	1
Horticulturist	1	1	1	0	1
Maintenance Worker - Parks	8.58	8.58	8.58	0	8.58
Parks & Recreation Director	1	1	1	0	1
Parks & Recreation Secretary	1	1	1	0	1
Parks Maintenance Superintendent	1	1	1	0	1
Seasonal Workers	6.84	6.14	6.14	0	6.14
Senior Maintenance Worker - Parks	0	0	0	0	0
Totals:	20.42	19.72	19.72	0	19.72

Fund General	Department Summary	Cemetery
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44405

Description

This program provides for the operation of the Grand Island Cemetery. The facility consists of 90 acres located along Stolley Park Road in the southwest portion of the city. The cemetery's goal is to provide a dignified final resting place for the deceased including: well maintained and landscaped grounds, well maintained facilities, service to families and friends in need and assistance to the public in genealogical research.

Budget Narrative

This budget reflects status quo operational funding. A \$17,000 capital request to replace one mower is included in this year's budget.

The Cemetery is budgeting in 2013-14 to design the future expansion project. \$65,000 is budgeted for design from the Cemetery Trust Fund.

Title	2011	2012	2013	Net Change	2014
Cemetery Superintendent	1	1	1	0	1
Grounds Management Crew Chief	1	1	1	0	1
Maintenance Worker - Cemetery	3	3	3	0	3
Seasonal Worker	2.43	2.43	2.43	0	2.43
Totals:	7.43	7.43	7.43	0	7.43

Fund General	Department Summary	Recreation
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	445

Description

The Recreation Division of the Parks and Recreation Department is responsible for providing a wide range of leisure activities for adult and youth. These activities include organized leagues, recreation activities and special events. Recreational activities include, but are not limited to the following: volleyball, basketball, flag football, children's theater, band concerts and various playground and craft programs.

Budget Narrative

This is a status quo budget from the previous year. No programs will be eliminated, no additional programs will be initiated, and FTE levels will remain the same. No capital expenditures are provided for in this budget.

Title	2011	2012	2013	Net Change	2014
Maintenance Worker	0.58	0.58	0.58	0	0.58
Recreation Coordinator	1	1	1	0	1
Recreation Superintendent	1	1	1	0	1
Seasonal Worker	5.133	5.133	5.133	0	5.133
Totals:	7.713	7.713	7.713	0	7.713

Fund General	Department Summary	Aquatics
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44525

Description

The Aquatics Division of the Parks and Recreation Department provides recreational services in the form of aquatic programming through the operation of two swimming facilities, including one conventional pool (Lincoln) and one water park (Island Oasis). The division offers open swimming, swim lessons, equipment rental, food and beverage sales and special programming. The division offers season passes or a daily fee. The pools are seasonal operations. Both facilities are open from Memorial Day weekend until school begins in mid-August. Island Oasis offers innovative features including water slides, wave pool, lazy river, crossing activities, bubblers and fountains, sand play areas, grassy areas and sand volleyball. Specialized training for all lifeguards is required.

Budget Narrative

This budget reflects no change in FTE's. No additional or elimination of programs for 2013-14. No capital items are provided for in this year's budget.

Title	2011	2012	2013	Net Change	2014
Maintenance Workers	0.84	0.84	0.84	0	0.84
Seasonal Worker	18	18	18	0	18
Totals:	18.84	18.84	18.84	0	18.84

Fund General	Department Summary	Heartland Public Shooting Park
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44801

Description

The Heartland Public Shooting Park is located on 412 acres in the south-east corner of the former Cornhusker Army Ammunition Plant. The development offers shooting activities for shotgun, rifle and pistol enthusiasts. The facility also offers a seven acre lake for fishing and retriever competitions. Phase one of the campground development has been completed which has made available ten campground pads with water and electricity available for each pad.

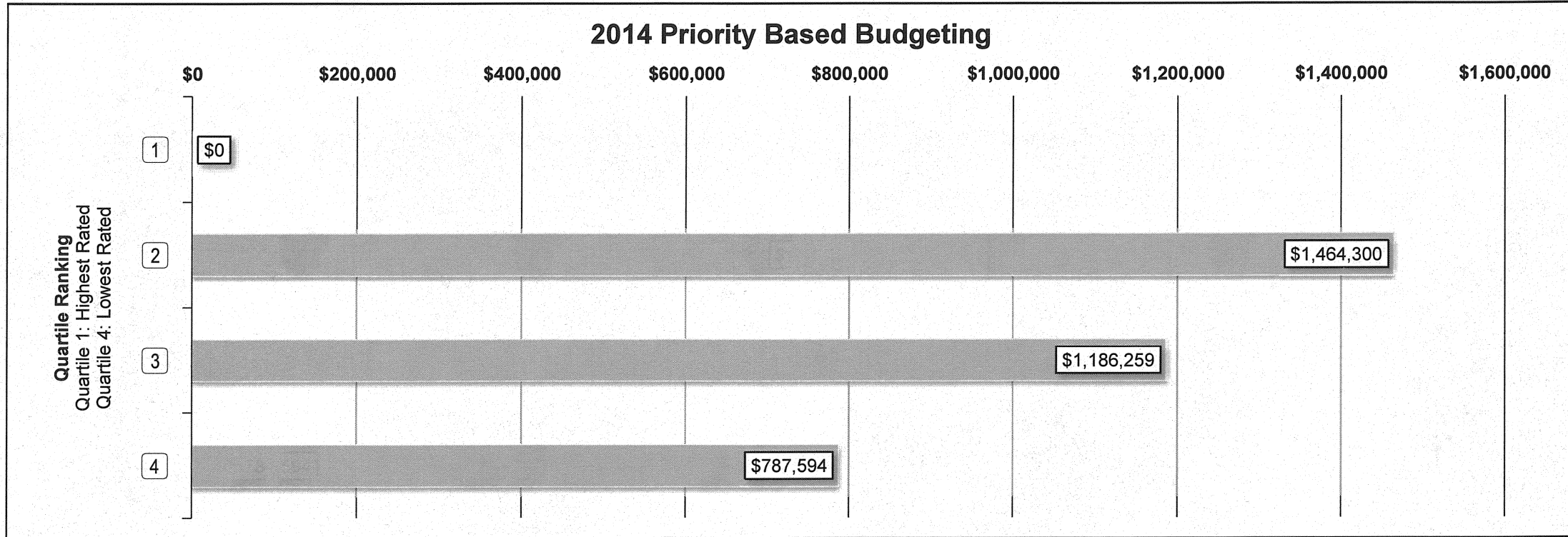
Budget Narrative

This budget includes adding 1.0 FTE to add one full time Office Coordinator position. The budget eliminates 0.50 part time Customer Service positions. \$14,000 is budgeted to add a utility vehicle for the operation.

Title	2011	2012	2013	Net Change	2014
Customer Service Representative-PT	0.75	0.75	0.75	0	0.75
Seasonal Workers	1.25	1.25	1.25	0	1.25
Shooting Range Operator	1	1	1	0	1
Shooting Range Superintendent	1	1	1	0	1
Totals:	4	4	4	0	4

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation (Personnel and Operating)



Quartile Ranking	2012 Budget	2013 Budget	Increase / Reduce Percentage	Impact	2014 Budget
1	-	-	0.00%	-	-
2	1,359,117	1,408,478	3.96%	55,822	1,464,300
3	1,089,971	1,114,171	6.47%	72,088	1,186,259
4	735,065	760,243	3.60%	27,351	787,594
Total	3,184,153	3,282,892	4.73%	155,261	3,438,153

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Park Management													
Parks and Recreation [Parks Operations]													
2	Revenue	1,399	4,304	3,889	4,025	(136)	4,926	4,926	3,728	-24.32%	-24.32%		
	Personnel Services	70,818	188,291	114,041	119,542	(5,501)	125,914	123,669	135,530	90%	94%	7.64%	9.59%
	Operating Expense	29,493	5,733	7,510	11,625	(4,115)	11,775	14,302	9,175	10%	6%	-22.08%	-35.85%
	Total Expense	100,311	194,024	121,551	131,167	(9,616)	137,689	137,971	144,705			5.10%	4.88%
	Full Time Equivalent Employees	1.59	3.97	2.40	2.40		2.41	2.41	2.43				
Sports field management/maintenance													
Parks and Recreation [Parks Operations]													
2	Revenue	21,597	27,687	40,928	54,874	(13,946)	47,529	48,028	60,066	26.38%	25.06%		
	Personnel Services	137,642	137,934	134,129	140,609	(6,480)	142,883	140,166	152,465	69%	67%	6.71%	8.77%
	Operating Expense	57,136	51,432	70,016	66,300	3,716	64,800	63,800	76,010	31%	33%	17.30%	19.14%
	Total Expense	194,778	189,366	204,145	206,909	(2,764)	207,683	203,966	228,475			10.01%	12.02%
	Full Time Equivalent Employees	3.09	2.92	2.85	2.85		2.76	2.76	2.80				
Shooting Park Marketing													
Parks and Recreation [HPSP]													
2	Revenue	2,457	98	-	98	(98)	115	115	282	145.22%	145.22%		
	Personnel Services	10,000	8,109	8,626	8,952	(326)	9,584	9,506	10,372	58%	61%	8.22%	9.11%
	Operating Expense	6,681	5,396	5,767	6,250	(483)	6,565	6,815	6,565	42%	39%	0.00%	-3.67%
	Total Expense	16,681	13,505	14,393	15,202	(809)	16,149	16,321	16,937			4.88%	3.77%
	Full Time Equivalent Employees	0.27	0.19	0.19	0.19		0.20	0.20	0.22				
Shooting Park - Rifle/Shooting Activities													
Parks and Recreation [HPSP]													
2	Revenue	210,507	261,885	282,947	253,199	29,748	279,964	314,600	347,290	24.05%	10.39%		
	Personnel Services	93,000	87,214	92,629	96,129	(3,500)	102,265	101,431	110,569	36%	41%	8.12%	9.01%
	Operating Expense	93,412	164,699	153,367	152,600	767	155,091	178,153	159,752	64%	59%	3.01%	-10.33%
	Total Expense	186,412	251,913	245,996	248,729	(2,733)	257,356	279,584	270,321			5.04%	-3.31%
	Full Time Equivalent Employees	2.52	2.08	2.09	2.09		2.12	2.12	2.37				

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Shooting Park Training													
Parks and Recreation [HPSP]													
2	Revenue	53	127	-	127	(127)	150	150	366	144.00%	144.00%		
	Personnel Services	5,000	10,543	11,219	11,643	(424)	12,434	12,332	13,435	100%	100%	8.05%	8.94%
	Operating Expense	1,434	-	-	-	-	-	-	-	0%	0%	n/a	n/a
	Total Expense	6,434	10,543	11,219	11,643	(424)	12,434	12,332	13,435			8.05%	8.94%
	Full Time Equivalent Employees	0.14	0.25	0.25	0.25		0.26	0.26	0.29				
Community Fieldhouse													
Parks and Recreation [Recreation]													
2	Revenue	31,031	94,662	193,057	147,274	45,783	200,823	208,106	214,046	6.58%	2.85%		
	Personnel Services	25,283	90,911	122,084	119,930	2,154	131,588	117,647	132,645	62%	63%	0.80%	12.75%
	Operating Expense	11,368	58,298	81,631	65,800	15,831	73,803	70,931	78,800	38%	37%	6.77%	11.09%
	Total Expense	36,651	149,209	203,715	185,730	17,985	205,391	188,578	211,445			2.95%	12.13%
	Full Time Equivalent Employees	0.24	3.90	3.97	3.97		3.97	3.97	3.96				
Island Oasis Water Park													
Parks and Recreation [Recreation]													
2	Revenue	508,559	488,192	538,233	561,079	(22,846)	536,860	536,593	537,945	0.20%	0.25%		
	Personnel Services	326,652	314,406	335,621	345,987	(10,366)	350,026	339,841	346,182	61%	60%	-1.10%	1.87%
	Operating Expense	268,810	207,059	202,011	213,750	(11,739)	221,750	219,350	232,800	39%	40%	4.98%	6.13%
	Total Expense	595,462	521,465	537,632	559,737	(22,105)	571,776	559,191	578,982			1.26%	3.54%
	Full Time Equivalent Employees	17.30	17.27	17.63	17.63		17.64	17.64	17.62				
Administration													
Parks and Recreation [Parks Admin]													
3	Revenue	2,016	2,286	1,783	2,113	(330)	3,342	3,342	3,621	8.35%	8.35%		
	Personnel Services	178,438	172,647	174,370	176,833	(2,463)	155,042	153,016	165,319	90%	91%	6.63%	8.04%
	Operating Expense	10,181	8,117	8,103	9,250	(1,147)	14,538	16,217	16,338	10%	9%	12.38%	0.75%
	Total Expense	188,619	180,764	182,473	186,083	(3,610)	169,580	169,233	181,657			7.12%	7.34%
	Full Time Equivalent Employees	2.00	2.00	2.00	2.00		2.00	1.96	2.00				

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Hike/Bike Trail maintenance													
Parks and Recreation [Parks Operations]													
3	Revenue	659	691	621	642	(21)	788	788	923	17.13%	17.13%		
	Personnel Services	33,375	30,821	29,351	30,769	(1,418)	32,743	32,121	34,613	87%	88%	5.71%	7.76%
	Operating Expense	8,500	4,000	4,298	5,000	(702)	5,000	5,000	4,603	13%	12%	-7.94%	-7.94%
	Total Expense	41,875	34,821	33,649	35,769	(2,120)	37,743	37,121	39,216			3.90%	5.64%
	Full Time Equivalent Employees	0.75	0.65	0.62	0.62		0.63	0.63	0.64				
Pool Maintenance													
Parks and Recreation [Parks Operations]													
3	Revenue	1,589	1,557	1,399	1,447	(48)	1,777	1,777	2,149	20.93%	20.93%		
	Personnel Services	80,507	69,455	69,479	72,836	(3,357)	76,743	75,284	80,563	56%	51%	4.98%	7.01%
	Operating Expense	32,794	48,098	57,856	55,000	2,856	58,040	58,040	76,207	44%	49%	31.30%	31.30%
	Total Expense	113,301	117,553	127,335	127,836	(501)	134,783	133,324	156,770			16.31%	17.59%
	Full Time Equivalent Employees	1.80	1.47	1.48	1.48		1.48	1.48	1.48				
Park maintenance community parks													
Parks and Recreation [Parks Operations]													
3	Revenue	12,039	3,062	12,725	2,845	9,880	3,494	3,494	5,792	65.77%	65.77%		
	Personnel Services	211,654	136,590	190,857	200,077	(9,220)	208,821	204,850	217,160	71%	68%	3.99%	6.01%
	Operating Expense	95,130	98,035	85,715	85,500	215	89,400	85,550	100,634	29%	32%	12.57%	17.63%
	Total Expense	306,784	234,625	276,572	285,577	(9,005)	298,221	290,400	317,794			6.56%	9.43%
	Full Time Equivalent Employees	4.74	2.89	4.05	4.05		4.04	4.04	3.99				
Park maintenance neighborhood parks													
Parks and Recreation [Parks Operations]													
3	Revenue	2,977	1,853	1,665	1,721	(56)	2,114	2,114	2,561	21.14%	21.14%		
	Personnel Services	150,817	82,641	80,854	84,760	(3,906)	91,401	89,663	96,025	46%	52%	5.06%	7.10%
	Operating Expense	58,082	82,662	73,399	74,400	(1,001)	75,900	105,700	88,171	54%	48%	16.17%	-16.58%
	Total Expense	208,899	165,303	154,253	159,160	(4,907)	167,301	195,363	184,196			10.10%	-5.72%
	Full Time Equivalent Employees	3.38	1.75	1.72	1.72		1.77	1.77	1.76				

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast	
Water Park maintenance											
Parks and Recreation [Recreation]											
3	Revenue	174	192	173	178	(5)	219	219	291	32.88%	32.88%
	Personnel Services	8,830	8,565	8,984	9,418	(434)	10,118	9,926	10,894	7.67%	9.75%
	Operating Expense	-	-	-	-	-	-	-	-	n/a	n/a
	Total Expense	8,830	8,565	8,984	9,418	(434)	10,118	9,926	10,894	7.67%	9.75%
	Full Time Equivalent Employees	0.20	0.18	0.19	0.19		0.20	0.20	0.20		
Shooting Park Grounds Maintenance											
Parks and Recreation [HPSP]											
3	Revenue	329	552	-	552	(552)	652	652	1,497	129.60%	129.60%
	Personnel Services	30,894	45,860	47,114	48,895	(1,781)	49,686	49,281	55,001	10.70%	11.61%
	Operating Expense	30,627	27,624	31,312	25,700	5,612	28,546	31,500	32,245	12.96%	2.37%
	Total Expense	61,521	73,484	78,426	74,595	3,831	78,232	80,781	87,246	11.52%	8.00%
	Full Time Equivalent Employees	0.84	1.09	1.06	1.06		1.03	1.03	1.18		
Shooting Park RV Park											
Parks and Recreation [HPSP]											
3	Revenue	1,784	1,385	3,085	1,031	2,054	1,037	2,287	1,090	5.11%	-52.34%
	Personnel Services	2,000	2,597	2,762	2,867	(105)	3,057	3,032	3,298	7.88%	8.77%
	Operating Expense	1,321	1,605	2,187	2,100	87	2,100	2,100	2,100	0.00%	0.00%
	Total Expense	3,321	4,202	4,949	4,967	(18)	5,157	5,132	5,398	4.67%	5.18%
	Full Time Equivalent Employees	0.05	0.06	0.06	0.06		0.06	0.06	0.07		
Shooting Park Equipment Repair											
Parks and Recreation [HPSP]											
3	Revenue	267	166	-	166	(166)	196	196	475	142.35%	142.35%
	Personnel Services	25,000	13,794	14,685	15,240	(555)	16,190	16,058	17,436	7.70%	8.58%
	Operating Expense	21,560	34,668	12,413	10,400	2,013	10,400	11,900	10,444	0.42%	-12.24%
	Total Expense	46,560	48,462	27,098	25,640	1,458	26,590	27,958	27,880	4.85%	-0.28%
	Full Time Equivalent Employees	0.68	0.33	0.33	0.33		0.34	0.34	0.37		

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Adult Recreational Sports													
Parks and Recreation [Recreation]													
3	Revenue	374	6,358	7,290	6,524	766	6,655	6,387	7,140	7.29%	11.79%		
	Personnel Services	20,000	18,691	20,678	18,966	1,712	19,678	13,858	14,820	67%	63%	-24.69%	6.94%
	Operating Expense	-	4,009	4,751	5,775	(1,024)	6,572	6,726	8,672	33%	37%	31.95%	28.93%
	Total Expense	20,000	22,700	25,429	24,741	688	26,250	20,584	23,492			-10.51%	14.13%
	Full Time Equivalent Employees	1.03	0.34	0.30	0.30		0.30	0.30	0.28				
Lincoln Pool													
Parks and Recreation [Recreation]													
3	Revenue	12,473	18,138	15,535	13,030	2,505	16,605	16,605	30,063	81.05%	81.05%		
	Personnel Services	31,732	20,648	19,496	19,820	(324)	20,140	17,521	18,001	47%	50%	-10.62%	2.74%
	Operating Expense	13,901	17,783	18,858	18,728	130	19,537	19,537	17,728	53%	50%	-9.26%	-9.26%
	Total Expense	45,633	38,431	38,354	38,548	(194)	39,677	37,058	35,729			-9.95%	-3.59%
	Full Time Equivalent Employees	1.86	0.89	0.76	0.76		0.75	0.75	0.74				
Stolley Park Train and Concession Operation													
Parks and Recreation [Recreation]													
3	Revenue	10,149	11,437	10,139	12,120	(1,981)	12,050	12,050	11,060	-8.22%	-8.22%		
	Personnel Services	14,441	19,109	21,899	21,439	460	21,617	20,162	20,499	70%	75%	-5.17%	1.67%
	Operating Expense	5,865	7,783	9,462	7,305	2,157	7,305	8,505	7,005	30%	25%	-4.11%	-17.64%
	Total Expense	20,306	26,892	31,361	28,744	2,617	28,922	28,667	27,504			-4.90%	-4.06%
	Full Time Equivalent Employees	0.75	0.81	0.81	0.81		0.81	0.81	0.80				
Summer Adult/Family Programs													
Parks and Recreation [Recreation]													
3	Revenue	187	172	170	187	(17)	252	119	82	-67.46%	-31.09%		
	Personnel Services	10,000	9,265	9,541	9,461	80	9,872	6,763	8,024	43%	46%	-18.72%	18.65%
	Operating Expense	4,113	7,626	6,702	8,700	(1,998)	9,499	9,126	9,599	57%	54%	1.05%	5.18%
	Total Expense	14,113	16,891	16,243	18,161	(1,918)	19,371	15,889	17,623			-9.02%	10.91%
	Full Time Equivalent Employees	0.16	0.13	0.13	0.13		0.13	0.13	0.13				

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast			
Summer Youth Programs													
Parks and Recreation [Recreation]													
3	Revenue	12,189	9,852	8,483	9,554	(1,071)	9,749	9,353	9,308	-4.52%	-0.48%		
	Personnel Services	63,217	59,455	54,402	61,132	(6,730)	62,626	52,691	61,210	86%	86%	-2.26%	16.17%
	Operating Expense	11,219	14,299	8,916	9,600	(684)	9,600	8,825	9,650	14%	14%	0.52%	9.35%
	Total Expense	74,436	73,754	63,318	70,732	(7,414)	72,226	61,516	70,860			-1.89%	15.19%
	Full Time Equivalent Employees	2.14	2.00	1.95	1.95		1.96	1.96	2.03				
Forestry													
Parks and Recreation [Cemetery]													
4	Revenue	860	820	8,163	12,230	(4,067)	12,372	12,372	13,155	6.33%	6.33%		
	Personnel Services	43,000	38,816	37,746	39,833	(2,087)	41,175	40,041	42,501	83%	83%	3.22%	6.14%
	Operating Expense	8,211	12,121	7,475	8,300	(825)	8,300	8,300	8,647	17%	17%	4.18%	4.18%
	Total Expense	51,211	50,937	45,221	48,133	(2,912)	49,475	48,341	51,148			3.38%	5.81%
	Full Time Equivalent Employees	0.86	0.78	0.76	0.76		0.76	0.76	0.77				
Grounds Maintenance													
Parks and Recreation [Cemetery]													
4	Revenue	4,232	24,535	19,544	22,092	(2,548)	22,793	22,793	21,871	-4.05%	-4.05%		
	Personnel Services	211,643	191,053	195,249	206,045	(10,796)	212,122	206,280	216,141	84%	83%	1.89%	4.78%
	Operating Expense	57,187	48,448	35,710	40,820	(5,110)	39,449	39,399	42,958	16%	17%	8.90%	9.03%
	Total Expense	268,830	239,501	230,959	246,865	(15,906)	251,571	245,679	259,099			2.99%	5.46%
	Full Time Equivalent Employees	4.22	3.84	3.93	3.93		3.93	3.93	3.91				
Interments													
Parks and Recreation [Cemetery]													
4	Revenue	58,200	69,389	64,790	62,461	2,329	52,941	52,941	58,837	11.14%	11.14%		
	Personnel Services	145,000	130,839	126,965	133,986	(7,021)	138,529	134,714	141,238	98%	98%	1.96%	4.84%
	Operating Expense	4,214	2,051	3,494	3,150	344	3,400	3,400	3,459	2%	2%	1.74%	1.74%
	Total Expense	149,214	132,890	130,459	137,136	(6,677)	141,929	138,114	144,697			1.95%	4.77%
	Full Time Equivalent Employees	2.89	2.63	2.56	2.56		2.56	2.56	2.57				

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast	
Lot sales											
Parks and Recreation [Cemetery]											
4	Revenue	42,930	14,666	8,045	13,170	(5,125)	13,203	13,203	14,270	8.08%	8.08%
	Personnel Services	10,000	9,085	8,821	9,309	(488)	9,641	9,376	9,957	3.28%	6.20%
	Operating Expense	3,653	6,684	5,600	4,180	1,420	6,430	6,180	6,465	0.54%	4.61%
	Total Expense	13,653	15,769	14,421	13,489	932	16,071	15,556	16,422	2.18%	5.57%
	Full Time Equivalent Employees	0.20	0.18	0.18	0.18		0.18	0.18	0.18		
Detention cell maintenance											
Parks and Recreation [Parks Operations]											
4	Revenue	1,430	1,509	1,356	1,402	(46)	1,721	1,721	1,861	8.13%	8.13%
	Personnel Services	72,457	67,300	61,593	64,569	(2,976)	67,427	66,145	69,792	3.51%	5.51%
	Operating Expense	25,595	22,826	15,299	18,000	(2,701)	18,000	18,000	21,103	17.24%	17.24%
	Total Expense	98,052	90,126	76,892	82,569	(5,677)	85,427	84,145	90,895	6.40%	8.02%
	Full Time Equivalent Employees	1.62	1.43	1.31	1.31		1.30	1.30	1.28		
Greenhouse											
Parks and Recreation [Greenhouse]											
4	Revenue	2,196	1,728	1,652	1,723	(71)	2,039	2,039	2,437	19.52%	19.52%
	Personnel Services	79,552	60,355	61,753	64,708	(2,955)	67,260	66,648	72,422	7.67%	8.66%
	Operating Expense	23,521	11,491	13,389	14,100	(711)	14,382	14,600	14,742	2.50%	0.97%
	Total Expense	103,073	71,846	75,142	78,808	(3,666)	81,642	81,248	87,164	6.76%	7.28%
	Full Time Equivalent Employees	2.00	1.22	1.21	1.21		1.21	1.21	1.21		
Special Events											
Parks and Recreation [Parks Operations]											
4	Revenue	592	581	522	540	(18)	663	663	791	19.31%	19.31%
	Personnel Services	30,000	25,925	25,304	26,526	(1,222)	27,921	27,391	29,670	6.26%	8.32%
	Operating Expense	2,000	4,362	3,829	3,000	829	3,000	3,000	3,000	0.00%	0.00%
	Total Expense	32,000	30,287	29,133	29,526	(393)	30,921	30,391	32,670	5.66%	7.50%
	Full Time Equivalent Employees	0.67	0.55	0.54	0.54		0.54	0.54	0.54		

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast	
Tree planting and care											
Parks and Recreation [Parks Operations]											
4 Revenue	1,379	1,464	1,315	1,360	(45)	1,670	1,670	2,010	20.36%	20.36%	
Personnel Services	69,840	65,301	63,521	66,589	(3,068)	71,150	69,797 87%	75,346 89%	5.90%	7.95%	
Operating Expense	14,021	8,219	5,098	10,100	(5,002)	10,100	10,100 13%	8,903 11%	-11.85%	-11.85%	
Total Expense	83,861	73,520	68,619	76,689	(8,070)	81,250	79,897	84,249	3.69%	5.45%	
Full Time Equivalent Employees	1.57	1.38	1.35	1.35		1.38	1.38	1.38			
Youth Swimming Lessons											
Parks and Recreation [Recreation]											
4 Revenue	19,730	22,340	23,573	24,500	(927)	24,500	24,500	25,021	2.13%	2.13%	
Personnel Services	-	22,401	19,834	20,400	(566)	20,507	19,633 93%	19,850 93%	-3.20%	1.11%	
Operating Expense	-	2,677	1,191	1,450	(259)	1,450	1,450 7%	1,400 7%	-3.45%	-3.45%	
Total Expense	-	25,078	21,025	21,850	(825)	21,957	21,083	21,250	-3.22%	0.79%	
Full Time Equivalent Employees	-	1.21	1.01	1.01		1.00	1.00	0.99			
Park Management	2	100,311	194,024	121,551	131,167	(9,616)	137,689	137,971	144,705	5.10%	4.88%
Sports field management/maintenance	2	194,778	189,366	204,145	206,909	(2,764)	207,683	203,966	228,475	10.01%	12.02%
Shooting Park Marketing	2	16,681	13,505	14,393	15,202	(809)	16,149	16,321	16,937	4.88%	3.77%
Shooting Park - Rifle/Shooting Activities	2	186,412	251,913	245,996	248,729	(2,733)	257,356	279,584	270,321	5.04%	-3.31%
Shooting Park Training	2	6,434	10,543	11,219	11,643	(424)	12,434	12,332	13,435	8.05%	8.94%
Community Fieldhouse	2	36,651	149,209	203,715	185,730	17,985	205,391	188,578	211,445	2.95%	12.13%

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Budget Analysis - Parks and Recreation

Program Type Quartile		2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast
Island Oasis Water Park	2	595,462	521,465	537,632	559,737	(22,105)	571,776	559,191	578,982	1.26%	3.54%
Administration	3	188,619	180,764	182,473	186,083	(3,610)	169,580	169,233	181,657	7.12%	7.34%
Hike/Bike Trail maintenance	3	41,875	34,821	33,649	35,769	(2,120)	37,743	37,121	39,216	3.90%	5.64%
Pool Maintenance	3	113,301	117,553	127,335	127,836	(501)	134,783	133,324	156,770	16.31%	17.59%
Park maintenance community parks	3	306,784	234,625	276,572	285,577	(9,005)	298,221	290,400	317,794	6.56%	9.43%
Park maintenance neighborhood parks	3	208,899	165,303	154,253	159,160	(4,907)	167,301	195,363	184,196	10.10%	-5.72%
Water Park maintenance	3	8,830	8,565	8,984	9,418	(434)	10,118	9,926	10,894	7.67%	9.75%
Shooting Park Grounds Maintenance	3	61,521	73,484	78,426	74,595	3,831	78,232	80,781	87,246	11.52%	8.00%
Shooting Park RV Park	3	3,321	4,202	4,949	4,967	(18)	5,157	5,132	5,398	4.67%	5.18%
Shooting Park Equipment Repair	3	46,560	48,462	27,098	25,640	1,458	26,590	27,958	27,880	4.85%	-0.28%
Adult Recreational Sports	3	20,000	22,700	25,429	24,741	688	26,250	20,584	23,492	-10.51%	14.13%
Lincoln Pool	3	45,633	38,431	38,354	38,548	(194)	39,677	37,058	35,729	-9.95%	-3.59%
Stolley Park Train and Concession Operation	3	20,306	26,892	31,361	28,744	2,617	28,922	28,667	27,504	-4.90%	-4.06%

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile		2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast
Summer Adult/Family Programs	3	14,113	16,891	16,243	18,161	(1,918)	19,371	15,889	17,623	-9.02%	10.91%
Summer Youth Programs	3	74,436	73,754	63,318	70,732	(7,414)	72,226	61,516	70,860	-1.89%	15.19%
Forestry	4	51,211	50,937	45,221	48,133	(2,912)	49,475	48,341	51,148	3.38%	5.81%
Grounds Maintenance	4	268,830	239,501	230,959	246,865	(15,906)	251,571	245,679	259,099	2.99%	5.46%
Interments	4	149,214	132,890	130,459	137,136	(6,677)	141,929	138,114	144,697	1.95%	4.77%
Lot sales	4	13,653	15,769	14,421	13,489	932	16,071	15,556	16,422	2.18%	5.57%
Detention cell maintenance	4	98,052	90,126	76,892	82,569	(5,677)	85,427	84,145	90,895	6.40%	8.02%
Greenhouse	4	103,073	71,846	75,142	78,808	(3,666)	81,642	81,248	87,164	6.76%	7.28%
Special Events	4	32,000	30,287	29,133	29,526	(393)	30,921	30,391	32,670	5.66%	7.50%
Tree planting and care	4	83,861	73,520	68,619	76,689	(8,070)	81,250	79,897	84,249	3.69%	5.45%
Youth Swimming Lessons	4	-	25,078	21,025	21,850	(825)	21,957	21,083	21,250	-3.22%	0.79%
TOTAL		3,090,821	3,106,426	3,098,966	3,184,153	(85,187)	3,282,892	3,255,349	3,438,153	4.73%	5.62%

TOTAL - Parks and Recreation											
	Revenue	964,358	1,071,688	1,251,082	1,212,264	38,818	1,261,199	1,303,803	1,380,028	9.42%	5.85%

CITY OF GRAND ISLAND

Budget Analysis - Parks and Recreation

Program Type Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast		2014 Budget		% Growth 2014 Budget v. 2013 Budget	% Growth 2014 Budget v. 2013 Forecast
Personnel Services	2,190,792	2,138,621	2,163,607	2,247,270	(83,663)	2,308,160	2,228,843	68%	2,380,978	69%	3.15%	6.83%
Operating Expense	900,029	967,805	935,359	936,883	(1,524)	974,732	1,026,506	n/a	1,057,175	n/a	8.46%	2.99%
Personnel / Operating Expense	-	-	-	-	-	-	-	0%	-	0%	n/a	n/a
Total Expense	3,090,821	3,106,426	3,098,966	3,184,153	(85,187)	3,282,892	3,255,349		3,438,153		4.73%	5.62%
Full Time Equivalent Employees	59.56	58.40	57.70	57.70		57.70	57.67		58.20			

Fund General	Department Summary	Non-Departmental
Fund Type Other	Supervisor Finance Director	55001

Description

This division provides for general government operating costs that are not specifically attributable to any one department or budget division. The purpose is to provide for other general costs that are attributable to numerous departments or those inefficient to allocate. In budget year 2012-2013, previous unallocated expenses such as postage, municipal dues, Information Technology department computer charges and telephone trunk line charges will now be allocated across city departments based upon the number of employees in each department allocation. Property tax collection fees paid to Hall County and remittance of sales tax revenues due to the state will remain in this division. The non-departmental revenue includes property tax, sales tax, municipal equalization funds, occupation taxes and administrative fees for general fund support. Department specific revenue is listed under the respective department.

Budget Narrative

The non-departmental division provides for the annual contribution to the Central District Health Department. An annual contingency amount is set aside for unanticipated department expenditures during the fiscal year. A significant expense is budgeted for capital lease payments, on the lease-purchase agreements for the Heartland Events Center, the Edith Abbott Memorial Library expansion, and the State Fair building.

NON Departmental Budget Analysis
2014 Fiscal Year

Program	Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v 2013 Budget	% Growth 2014 Budget v 2013 Forecast	
Property Taxes	Revenue	Governance	4,895,764	4,904,753	6,617,388	6,682,989	(1,778,236)	6,932,835	6,736,334	7,111,767	2.58%	5.57%
Motor Vehicle Taxes	Revenue	Governance	820,855	814,550	842,091	847,018	(32,468)	872,786	878,775	896,350	2.70%	2.00%
Natural Gas Franchise	Revenue	Governance	712,481	672,322	505,336	649,451	22,871	507,920	531,329	531,329	4.61%	0.00%
Wireless Franchise	Revenue	Governance	489,065	509,673	479,894	528,807	(19,134)	481,553	463,719	463,719	-3.70%	0.00%
Telephone Franchise	Revenue	Governance	144,331	140,792	142,228	142,151	(1,359)	144,459	127,200	128,472	-11.07%	1.00%
Food & Beverage Occupation Tax	Revenue	Governance	1,194,148	1,290,153	1,395,525	1,288,210	1,943	1,354,955	1,446,452	1,504,310	11.02%	4.00%
Cable TV Franchise	Revenue	Governance	467,807	482,668	480,329	528,900	(46,232)	502,730	519,555	524,750	4.38%	1.00%
Liquor Occupation Tax	Revenue	Governance	59,205	61,955	72,135	60,556	1,399	65,150	60,795	62,315	-4.35%	2.50%
Other Franchise Taxes		Governance	1,125	1,125	1,375	1,338	(213)	1,147	1,244	1,275	11.16%	2.49%
General Sales Tax	Revenue	Governance	12,192,381	12,485,533	13,390,256	12,793,283	(307,750)	13,917,245	13,652,563	13,993,877	0.55%	2.50%
Motor Vehicle Sales Tax	Revenue	Governance	971,895	1,033,852	1,165,798	1,038,173	(4,321)	1,124,532	1,201,068	1,231,094	9.48%	2.50%
Municipal Equalization Funds	Revenue	Governance	0	0	36,423	0	0	258,000	232,306	590,676	128.94%	154.27%
Admin Charge - Planning	Revenue	Governance	1,200	1,200	1,200	1,350	(150)	1,200	1,200	1,200	0.00%	0.00%
Admin Charge - Landfill	Revenue	Governance	30,640	26,964	29,118	34,754	(7,790)	31,866	29,648	30,390	-4.63%	2.50%
Admin Charge - Golf Course	Revenue	Governance	12,666	12,474	14,012	12,500	(26)	13,407	13,144	13,472	0.48%	2.50%
Admin Charge for Service - Electric	Revenue	Governance	899,101	947,681	1,039,994	921,492	26,189	959,005	1,027,925	1,048,484	9.33%	2.00%
Admin Charge for Service - Water		Governance										

NON Departmental Budget Analysis
2014 Fiscal Year

Program	Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v 2013 Budget	% Growth 2014 Budget v 2013 Forecast
Revenue		73,152	75,362	90,932	78,000	(2,638)	77,365	87,382	89,567	15.77%	2.50%
Admin Charge for Service - Sewer	Governance										
Revenue		223,176	205,332	199,300	224,615	(19,283)	200,380	200,040	204,041	1.83%	2.00%
Copy Machine Use Fees	Governance										
Revenue		9	8	261	15	(7)	15	42	15	0.00%	-64.29%
Other Rental	Governance										
Revenue		11,000	11,000	11,000	11,000	0	11,000	11,000	11,000	0.00%	0.00%
Interest & Dividend Revenue	Governance										
Revenue		174,125	53,789	53,479	120,000	(66,211)	42,461	33,253	33,253	-21.69%	0.00%
Other Revenue	Governance										
Revenue		126,562	23,847	28,000	25,000	3,000	23,000	24,000	23,000	0.00%	-4.17%
Sales Tax	Governance										
Revenue		46,860	50,923	66,668	50,000	16,668	55,000	67,000	80,000	45.45%	19.40%

NON Departmental Budget Analysis
2014 Fiscal Year

Program	Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v 2013 Budget	% Growth 2014 Budget v 2013 Forecast
Contingency Vacancies	Governance										
Operating Expense		0	0	0	0	0	0	0	(300,000)	0.00%	0.00%
Collection Service	Governance										
Operating Expense	4	48,937	49,024	66,148	50,000	16,148	50,000	65,361	71,000	42.00%	8.63%
Contract Services	Governance										
Operating Expense	4	1,956	14,009	15,009	12,000	3,009	14,023	5,000	5,000	-64.34%	0.00%
Computer Services	Governance										
Operating Expense	4	40,000	37,824	37,353	36,878	475	12,925	0	0	-100.00%	0.00%
Volunteer Expense	Governance										
Operating Expense	4	1,841	3,221	3,288	3,000	288	3,000	3,000	3,000	0.00%	0.00%
Telephone	Governance										
Operating Expense	4	6,570	6,263	6,823	7,000	(177)	2,560	0	0	-100.00%	0.00%
Health Department	Governance										
Operating Expense	4	120,000	114,900	110,740	110,740	0	110,740	110,741	110,741	0.00%	0.00%
Postage	Governance										
Operating Expense	4	18,465	16,392	17,223	21,000	(3,777)	7,684	0	0	-100.00%	0.00%
Dues & Subscriptions	Governance										
Operating Expense	4	115	36,216	37,324	37,000	324	0	0	0	0.00%	0.00%
Cash Over & Short	Governance										
Operating Expense	4	(287)	218	157	0	157	0	0	0	0.00%	0.00%
Comm Humanitarian Resource	Governance										
Operating Expense	4	3,600	2,880	1,800	1,800	0	900	900	0	-100.00%	-100.00%
Heartland Events Center	Governance										
Operating Expense	4	100,000	0	0	0	0	0	0	0	0.00%	0.00%
Multicultural Coalition	Governance										
Operating Expense	4	8,000	6,400	4,000	4,000	0	2,000	2,000	0	-100.00%	-100.00%
Council International Visit	Governance										
Operating Expense	4	800	640	400	400	0	200	200	0	-100.00%	-100.00%
Crisis Center	Governance										
Operating Expense	4	9,600	7,680	4,800	4,800	0	2,400	2,400	0	-100.00%	-100.00%
Convention & Visitors	Governance										
Operating Expense	4	8,000	6,400	4,000	4,000	0	2,000	2,000	0	-100.00%	-100.00%

NON Departmental Budget Analysis
2014 Fiscal Year

Program	Quartile	2010 Actual	2011 Actual	2012 Actual	2012 Budget	Over/(Under) 2012 Budget	2013 Budget	2013 Forecast	2014 Budget	% Growth 2014 Budget v 2013 Budget	% Growth 2014 Budget v 2013 Forecast
Senior Citizen Industries	Governance										
Operating Expense	4	12,000	9,600	6,000	6,000	0	3,000	3,000	0	-100.00%	-100.00%
Fishing Derby	Governance										
Operating Expense	4	1,600	1,280	800	800	0	400	400	0	-100.00%	-100.00%
Other Expenditures	Governance										
Operating Expense	4	2,768	1,744	2,023	3,000	(977)	3,000	1,826	3,000	0.00%	64.29%
Copy Paper & Envelopes	Governance										
Operating Expense	4	6,140	11,800	7,381	6,500	881	0	0	0	0.00%	0.00%
Sales Tax	Governance										
Operating Expense	4	49,814	52,715	68,532	50,000	18,532	55,000	73,000	80,000	45.45%	9.59%
State Fair Building	Governance										
Operating Expense	3	4,025,361	926,702	0	0	0	0	0	0	0.00%	0.00%
Lease Payments	Governance										
Operating Expense	4	2,165,839	2,566,975	1,659,247	2,075,277	(416,030)	2,080,445	2,068,657	2,070,000	-0.50%	0.06%
Contingency	Governance										
Personnel Services	4		0	0	53,126	(53,126)	53,126	0	0	-100.00%	0.00%
Operating Expense		6,276	9,369	59,950	30,000	29,950	30,000	115,000	234,375	681.25%	103.80%
TOTAL REVENUES		23,547,548	23,805,956	26,662,742	26,039,602		27,578,011	27,345,974	28,574,356	3.61%	4.49%
TOTAL EXPENSES		6,637,395	3,882,252	2,112,998	2,517,321		2,433,403	2,453,485	2,277,116	-6.42%	-7.19%