

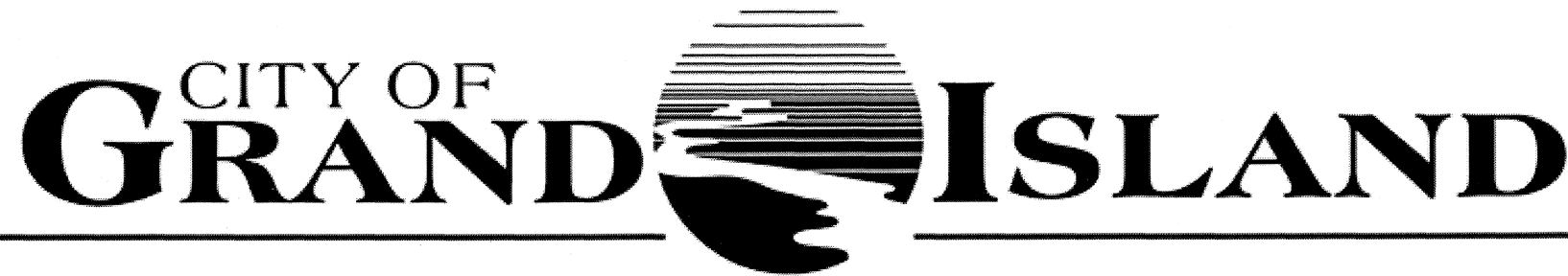
# **BUDGET SUMMARY II**

**Fiscal Year 2014 – 2015**

**Adopted September 9, 2014**

**October 1, 2014 – September 30, 2015**

**General Fund Program Prioritization**



**Working Together for a  
Better Tomorrow. Today.**



## BUDGET SUMMARY II

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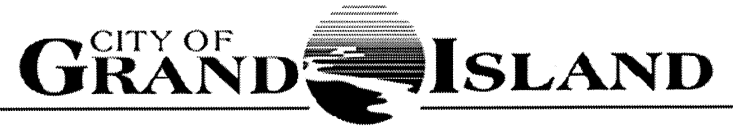
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**Grand Island Mayor and City Council**

Jay Vavricek, Mayor  
2729 Brentwood Blvd  
Grand Island, NE 68801  
(308) 385-5444 Ext. 140 (308) 381-0206 (Home)  
(308) 380-4913 (Cell)  
[mayorvavricek@grand-island.com](mailto:mayorvavricek@grand-island.com)  
[jvavricek@krgi.com](mailto:jvavricek@krgi.com)

**Term Expires 2016**

**Ward One**

Kent Mann  
1603 Zola Court  
Grand Island, NE 68803  
(308) 382-3408 (Home)  
(308) 379-0763 ( Cell)  
[councilmann@grand-island.com](mailto:councilmann@grand-island.com)

**Ward Two**

Mark Stelk  
3117 Brentwood Drive  
Grand Island, NE 68803  
(308) 381-1170 (Work)  
[councilstelk@grand-island.com](mailto:councilstelk@grand-island.com)

**Ward Three**

Julie Hehnke  
2505 East Seedling Mile Road  
Grand Island, NE 68801  
(308) 381-1105 (Home)  
[councilhehnke@grand-island.com](mailto:councilhehnke@grand-island.com)

**Ward Four**

Mike Paulick  
307 East 20<sup>th</sup> Street  
Grand Island, NE 68801  
(308) 381-0233 (Home)  
[councilpaulick@grand-island.com](mailto:councilpaulick@grand-island.com)

**Ward Five**

Chuck Haase  
3024 Colonial Lane  
Grand Island, NE 68803  
(308) 384-3264 (Home)  
(308) 380-0728 (Cell)  
[councilhaase@grand-island.com](mailto:councilhaase@grand-island.com)

**Term Expires 2014**

Vaughn Minton  
4220 W Capital Ave  
Grand Island, NE 68803  
(308) 384-7613 (Home)  
(308) 398-5825 (Cell)  
[councilminton@grand-island.com](mailto:councilminton@grand-island.com)

Peg Gilbert  
3121 Brentwood Drive  
Grand Island, NE 68801  
(308) 381-0194 (Home)  
[councilgilbert@grand-island.com](mailto:councilgilbert@grand-island.com)

Linna Dee Donaldson  
1012 East Oklahoma Avenue  
Grand Island, NE 68801  
(308) 384-3518 (Home)  
(308) 380-6773 (Cell)  
[councildonaldson@grand-island.com](mailto:councildonaldson@grand-island.com)

Mitchell Nickerson  
811 West 9<sup>th</sup> Street  
Grand Island, NE 68801  
(308) 382-5489 (Home)  
[councilnickerson@grand-island.com](mailto:councilnickerson@grand-island.com)

John Gericke  
2628 O'Flannagan Street  
Grand Island, NE 68803  
(308) 380-7207 (Cell)  
[councilgericke@grand-island.com](mailto:councilgericke@grand-island.com)

**The Honorable Mayor**

**Jay Vavricek**

**Administration and Directors**

Mary Lou Brown – City Administrator

RaNae Edwards – City Clerk

Cory Schmidt – Fire Chief

Steve Lamken – Police Chief

Tim Luchsinger – Utilities Director

Jaye Monter – Finance Director

Steve A. Fosselman – Library Director

Craig A. Lewis – Building Department Director

Todd McCoy – Parks and Recreation Director

Jon Rosenlund – Emergency Management Director

John Collins – Public Works Director

Brenda Sutherland – Human Resources Director

Robert J Sivick – City Attorney

Chad Nabity – Planning Director

**City of Grand Island**

**2014-2015**

**Annual Budget**

**and Program of Municipal Services**

Introductory Section

The Budget is produced each year by the City of Grand Island's Administration and Finance Departments in order to give the public an overview of the budget. This document highlights key information and provides a general summary of important factors impacting the development of the budget. Copies of the entire budget document(s) are available for viewing at the Grand Island Public Library, or can be downloaded on the City's web site at [www.grand-island.com](http://www.grand-island.com) under the Finance Department. For specific questions or comments, please contact the Finance Department.

**Mail:**  
100 East First Street  
PO Box 1968  
Grand Island, Nebraska 68802-1968

**Phone:** (308) 385-5444  
**Email:** [finance@grand-island.com](mailto:finance@grand-island.com)  
**Website:** [www.grand-island.com](http://www.grand-island.com)

## ***Budget Process***

The Annual Operating Budget is the City's financial plan for providing programs to the community. The proposed budget is presented to the City Council and public by City Administration at special meetings, typically during the months of July to September. All citizens are invited to attend the budget meetings, and allowed the opportunity to share comments and concerns with the Council and Mayor. After discussion, making adjustments to the proposed budget, and public hearings, the City Council formally adopts the budget for the new fiscal year. The fiscal year runs October 1 to September 30, thus the 2012-2013 Budget begins October 1, 2012 and ends September 30, 2013.

## ***About Program Prioritization***

Program Prioritization, also known as budgeting for priorities, was utilized for the third year in a row. The City originally began this process in 2009, as a result of declining revenues, expenses outpacing revenues, and long-term fiscal problems. Program prioritization addresses these issues in a fiscally sustainable manner, by looking at Fiscal Health and Wellness.

Budgeting for priorities allows staff a tool to prioritize programs provided by the City, while also providing Council a deeper understanding of programs in the context of the cause-and-effect relationship on the organization's strategic results. Ultimately, budgeting for priorities articulates to the organization and the public how services are valued, and how priorities are invested.

The City made several improvements to program prioritization since inception. For the 2012 Budget, the current City Council and Mayor reviewed and validated the Strategic Result Maps. Additionally, the Governance Result Map was reviewed and changes were made to better define the map. The second improvement was to review the program inventory, and departments made adjustments as needed. Peer review was expanded to include more supervisors from each department, and Council was invited to participate. For 2013, programs were reviewed with departments by Administration and Finance. Programs remained within the same quartiles as previously scored for the 2012 Budget.

# ELECTED OFFICIALS & MAYOR-COUNCIL FORM OF GOVERNMENT

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Grand Island has a Mayor-Council form of government, with an appointed Administrator. The City Council, as the governing body, adopts ordinances and determines policy which directs City government. The ten member City Council is composed of two representatives from each of the five voting wards. A City Council President is elected by the Council each year. The Council meets in regular session on the second and fourth Tuesdays of each month at 7 p.m. in the Council Chambers of City Hall.

Meetings are called to order by the Mayor, and conducted in an orderly, parliamentary manner. Grand Island's Mayor is elected at large to a four-year term. The Mayor presides over official meetings, serving as the executive officer for the City. The Mayor votes, only when his/her vote is the deciding vote. The Mayor has the power to veto any ordinance or resolution.

The City Administrator reports to the Mayor, and is responsible for carrying out established policies and providing for the efficient administration of City activities. City staff provides information to assist in the Council deliberations and answer questions regarding agenda items.

**Jay Vavricek**  
[mayorvavricek@grand-island.com](mailto:mayorvavricek@grand-island.com)

## Council Members:

### Ward 1

**Kent Mann**  
**Vaughn Minton**

[councilmann@grand-island.com](mailto:councilmann@grand-island.com)  
[councilminton@grand-island.com](mailto:councilminton@grand-island.com)

### Ward 2

**Peg Gilbert**  
**Mark Stelk**

[councilgilbert@grand-island.com](mailto:councilgilbert@grand-island.com)  
[councilstelk@grand-island.com](mailto:councilstelk@grand-island.com)

### Ward 3

**Julie Hehnke**  
**Linna Dee Donaldson**

[councilhehnke@grand-island.com](mailto:councilhehnke@grand-island.com)  
[councildonaldson@grand-island.com](mailto:councildonaldson@grand-island.com)

### Ward 4

**Mike Paulick**  
**Mitch Nickerson**

[councilpaulick@grand-island.com](mailto:councilpaulick@grand-island.com)  
[councilnickerson@grand-island.com](mailto:councilnickerson@grand-island.com)

### Ward 5

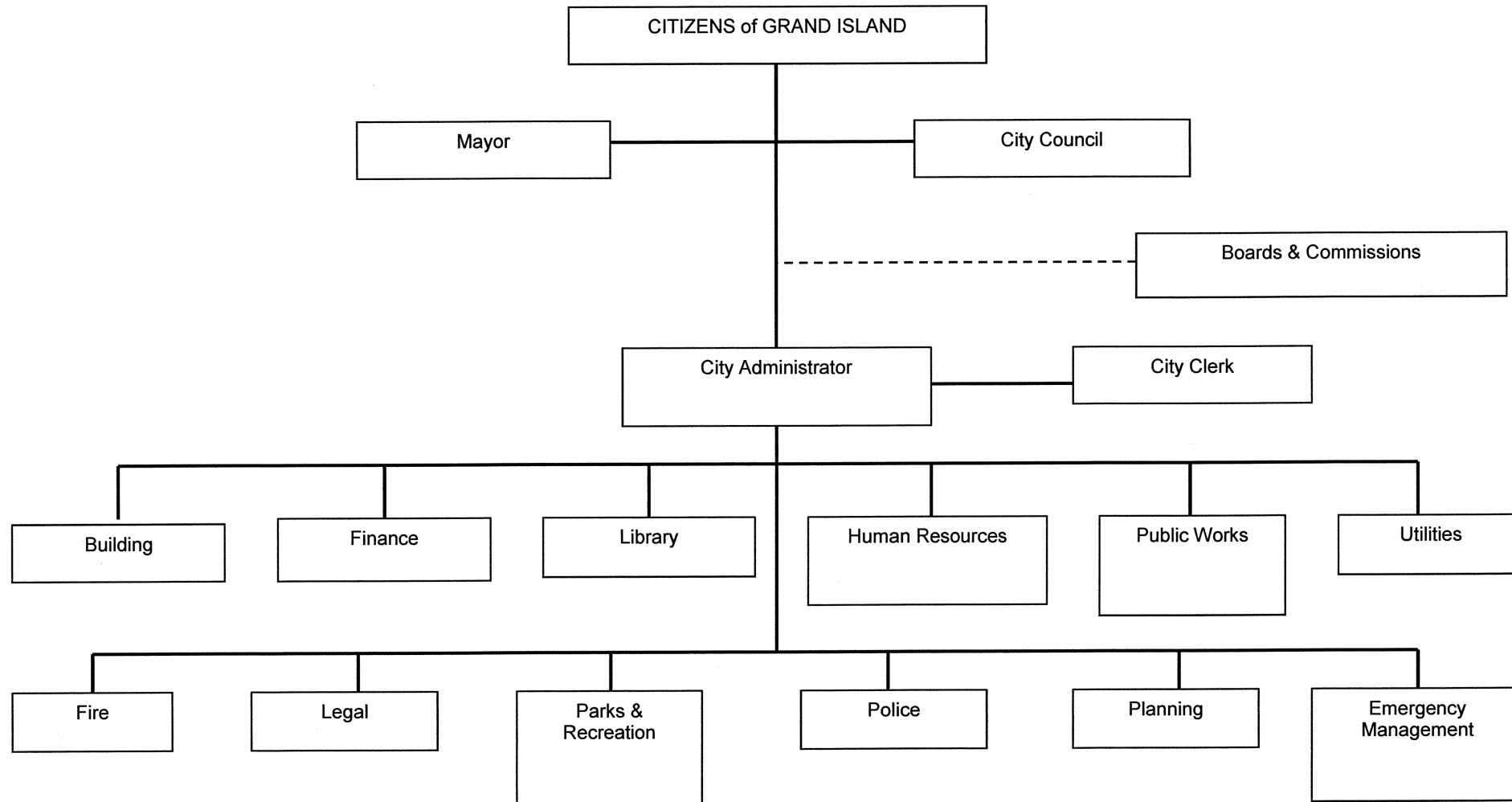
**John Gericke**  
**Chuck Haase**

[councilgericke@grand-island.com](mailto:councilgericke@grand-island.com)  
[councilchaase@grand-island.com](mailto:councilchaase@grand-island.com)

To find your council representative or for  
further information please call  
(308) 385-5444 Ext. 140  
or  
[www.grand-island.com](http://www.grand-island.com)

# CITY ORGANIZATION

## ORGANIZATIONAL CHART



**APPOINTED OFFICIALS**

---

**City Administrator**  
Mary Lou Brown

**City Treasurer**  
Jaye Monter

**City Clerk**  
RaNae Edwards

**City Attorney**  
Robert Sivick

**City Engineer**  
John Collins

**DEPARTMENT DIRECTORS**

---

**Building Department**  
Craig Lewis

**Parks & Recreation**  
Todd McCoy

**Fire Department**  
Cory Schmidt

**Emergency Department**  
Jon Rosenlund

**Human Resources**  
Brenda Sutherland

**Police Department**  
Steve Lamken

**Regional Planning Department**  
Chad Nability

**Utilities Department**  
Tim Luchsinger

**Library**  
Steve Fosselman

100 East First Street, Box 1968  
Grand Island, Nebraska 68802-1968  
Phone : (308) 385-5444  
Fax: (308) 385-5486  
[www.grand-island.com](http://www.grand-island.com)

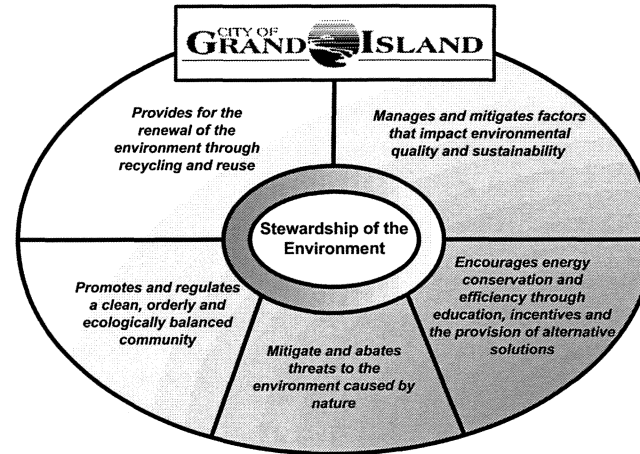


# Budget Foundation: City Council's Strategic Result Maps

The budget foundation begins with the Mayor and City Council's priorities for serving the community. This is accomplished through the Council's Strategic Result Maps (shown below). These core results were developed by the Mayor and City Council in 2009, and revalidated by the current Mayor and City Council. This "revalidating" exercise was necessary to ensure that the results remain an accurate reflection of the community's priorities. The "weight" below each map indicates the amount a score is weighted.



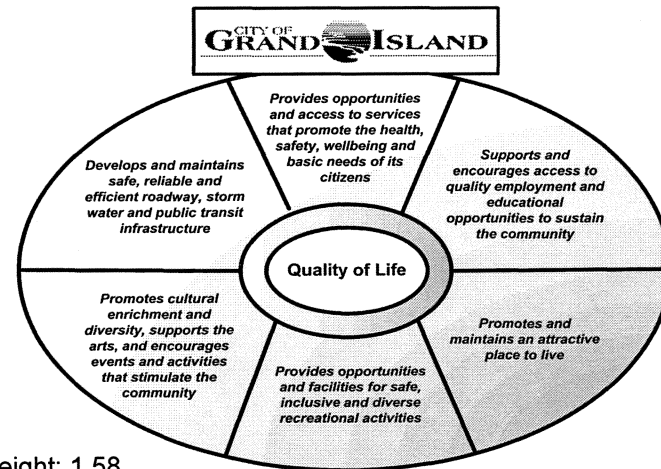
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Weight: 1.0

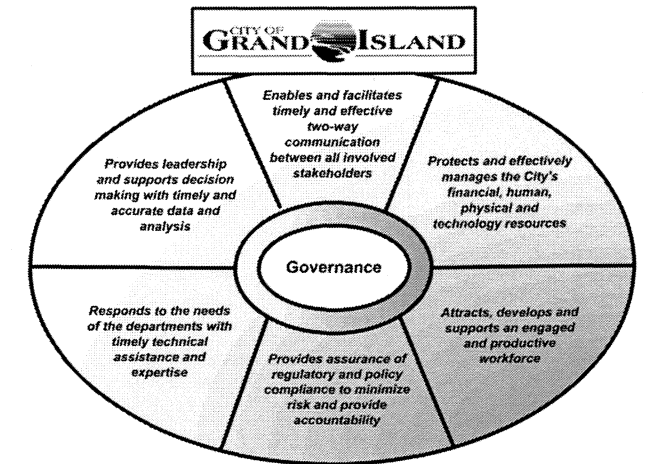


Weight: 2.03



Weight: 1.58

The **Governance Result Map** is a map of the unique support functions of City government. These functions help other programs achieve the Strategic Result maps.



# Description of Fund Types

---

**General Fund** – The General Fund is the general operating fund of the City. The General Fund includes departments under Genral Government, Public Safety, Public Works, Environment & Liesure, and Non-Departmental.

**Special Revenue Fund** – Special Revenue Funds are used to account for the proceeds of specific revenue sources. The use and limitations of each Special Revenue Fund are specified by City Ordinance and/or State Statues.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of financial resources and for the payment of general long-term debt principal, interest and related costs for General Obligation and Assesment Bonds.

**Capital Improvment Fund** – The Capital Improvment fund provides for major capital improvements, planning, infrastructure and building construction, renovation and replacement, streets and drainage improvments. Requirements of this fund include 1) have a useful life of at least one year, and 2) be a major capital facility or improvement to a facility in excess of \$25,000, or 3) be part of an ongoing project that meets the preceding criteria on a total basis and 4) be for general government purpose.

**Enterprise Fund** – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

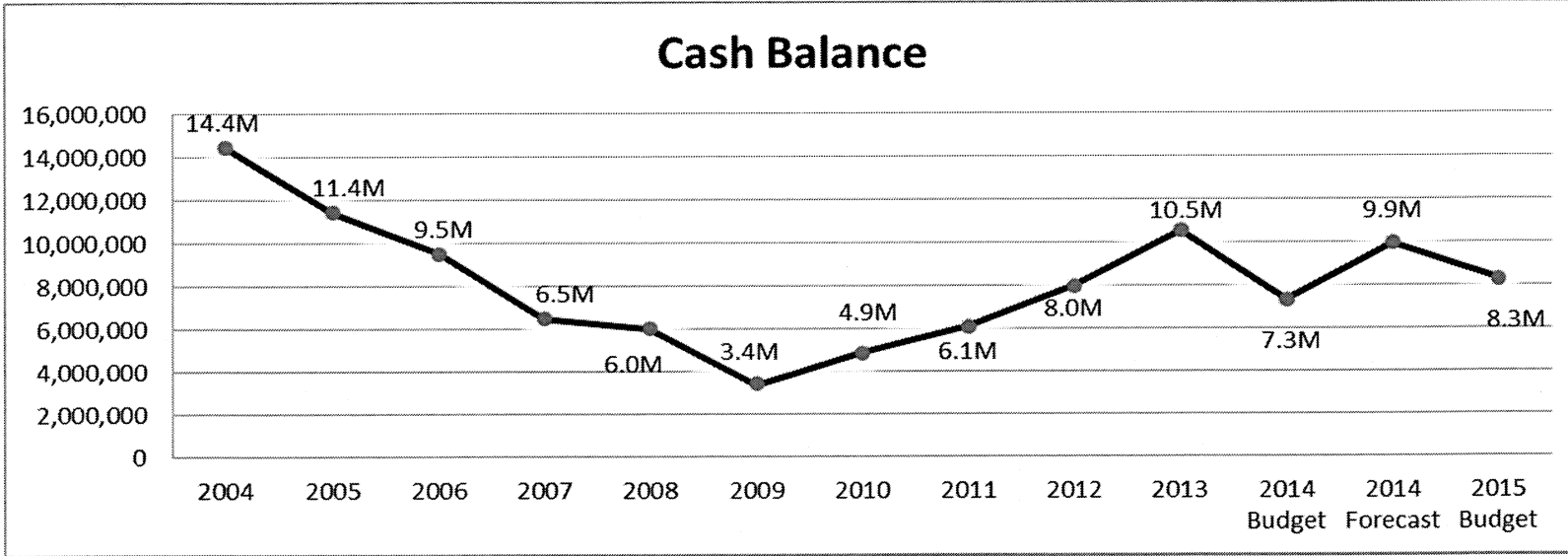
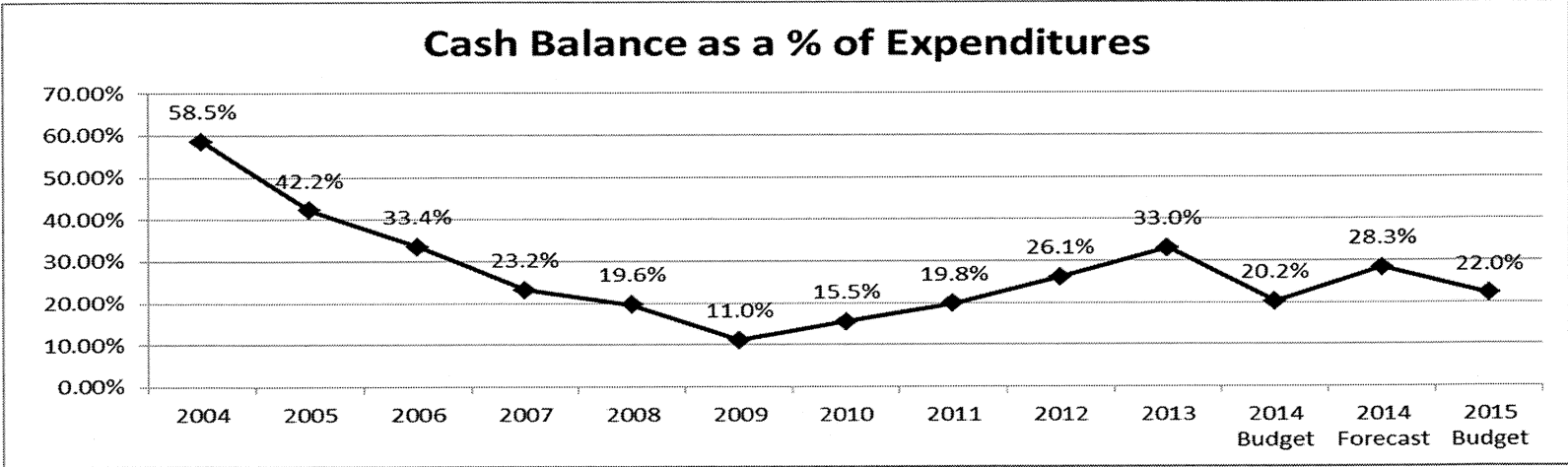
**Internal Service Fund** – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

**Agency Fund** – Agency Funds are used to account for assets held by the City in a purely custodial capacity.

**Pension & Trust Fund** – Pension & Trust Funds are used to account for assets held by the City for the members and beneficiaries of defined pension plans and defined contribution pension plans.

# GENERAL FUND CASH BALANCE

It is important that the Cash Balance of the General Fund maintain adequately funded reserves. Reserves are critical for sufficient cash flow and emergencies. Natural disasters are a reminder of how critical it is to maintain reserves even in tough economic conditions. The General Fund's cash balance for the 2015 Budget is \$8,270,357 or 22% of expenditures (less capital expenses). A 90 day reserve of General Fund Cash would require a balance of \$9.2 million. Over the past few years, the City has made an effort to maintain or grow the cash reserve balance; however, it is currently at the planned level so there is no need to continue to grow the balance, only maintain it.

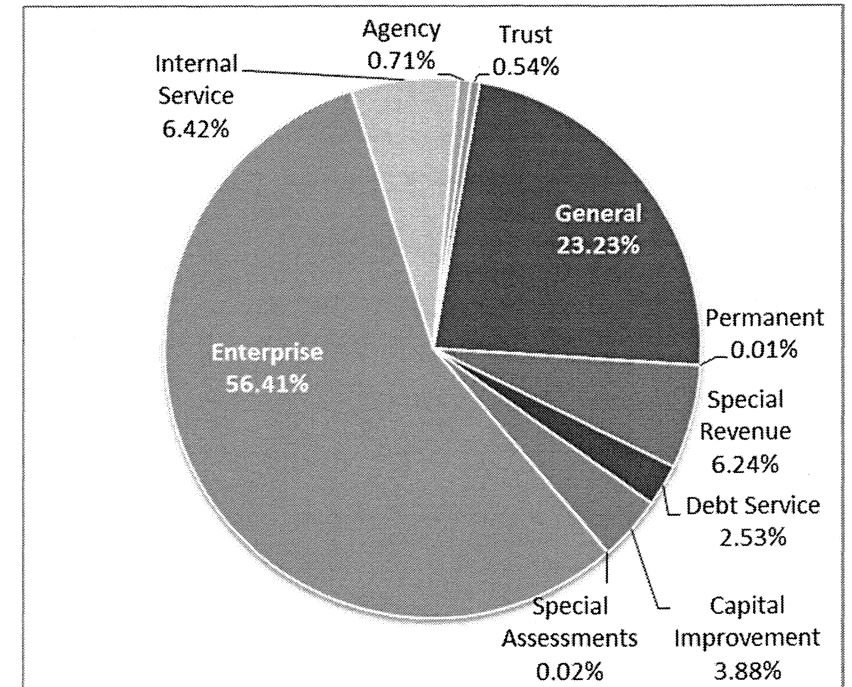


# REVENUES

Developing the City’s budget begins with revenues, not with expenses. This starts the budget process with the question, “how much do we have to spend?” not the question, “how much do we need?” This allows revenues to be allocated to expenses in a sustainable manner.

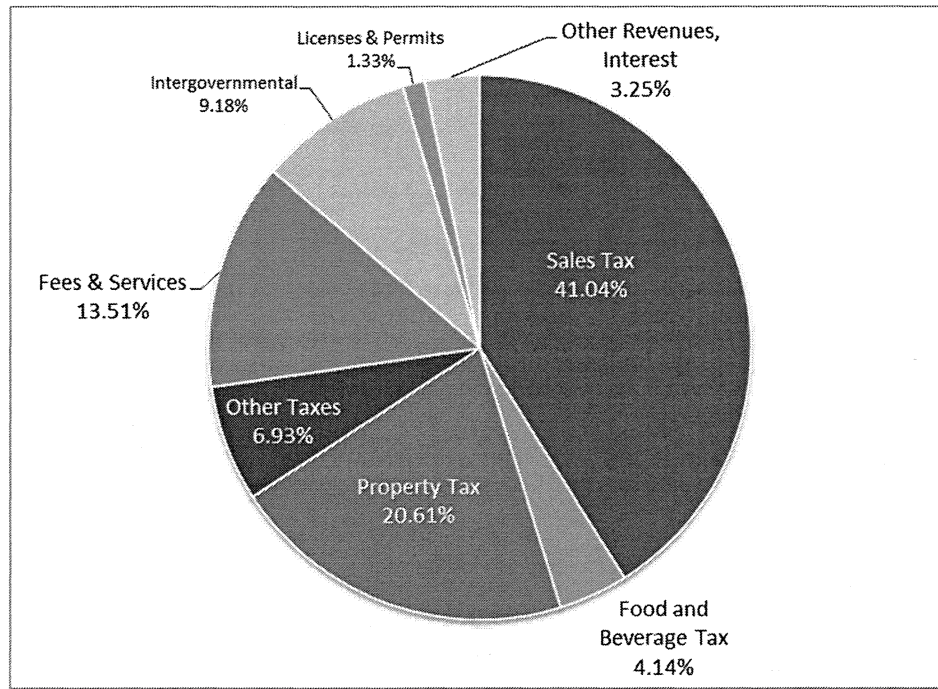
## Revenue by Fund:

The pie chart to the right shows the total revenue by each fund. The table below shows that the total revenue is \$152,713,862 before transfers and bond proceeds. Enterprise Funds, along with the General Fund are home to 79.64% of the City’s revenues. Clean Water State Revolving Fund Loans will be included in the next three budget years for the Waste Water Treatment Plant Fund. Bond Anticipation Notes are budgeted for sources of funding for various street improvement districts in the Debt Service Fund for 2014 and 2015.



| Summary of Revenue by Fund | 2015 Budget           | Transfers In & Bond Proceeds | 2015 Total            | 2014 Budget, Transfers In, & Bond Proceeds | % Growth       |
|----------------------------|-----------------------|------------------------------|-----------------------|--|----------------|
| General                    | \$ 38,256,814         | \$ 4,740,000                 | \$ 42,996,814         | \$ 41,201,525                              | 4.36%          |
| Permanent                  | \$ 26,700             | \$ -                         | \$ 26,700             | \$ 26,700                                  | 0.00%          |
| Special Revenue            | \$ 10,490,837         | \$ 1,060,000                 | \$ 11,550,837         | \$ 10,596,289                              | 9.01%          |
| Debt Service               | \$ 738,671            | \$ 3,950,000                 | \$ 4,688,671          | \$ 2,939,256                               | 59.52%         |
| Capital Improvement        | \$ 1,300,311          | \$ 5,879,670                 | \$ 7,179,981          | \$ 8,948,685                               | -19.76%        |
| Special Assessments        | \$ 36,700             | \$ -                         | \$ 36,700             | \$ 52,200                                  | -29.69%        |
| Enterprise                 | \$ 87,670,808         | \$ 16,734,547                | \$ 104,405,355        | \$ 132,064,866                             | -20.94%        |
| Internal Service           | \$ 11,877,916         | \$ -                         | \$ 11,877,916         | \$ 11,319,152                              | 4.94%          |
| Agency                     | \$ 1,315,105          | \$ -                         | \$ 1,315,105          | \$ 1,215,105                               | 8.23%          |
| Trust                      | \$ 1,000,000          | \$ -                         | \$ 1,000,000          | \$ 1,000,000                               | 0.00%          |
| <b>Total City Revenue</b>  | <b>\$ 152,713,862</b> | <b>\$ 32,364,217</b>         | <b>\$ 185,078,079</b> | <b>\$ 209,363,778</b>                      | <b>-11.60%</b> |

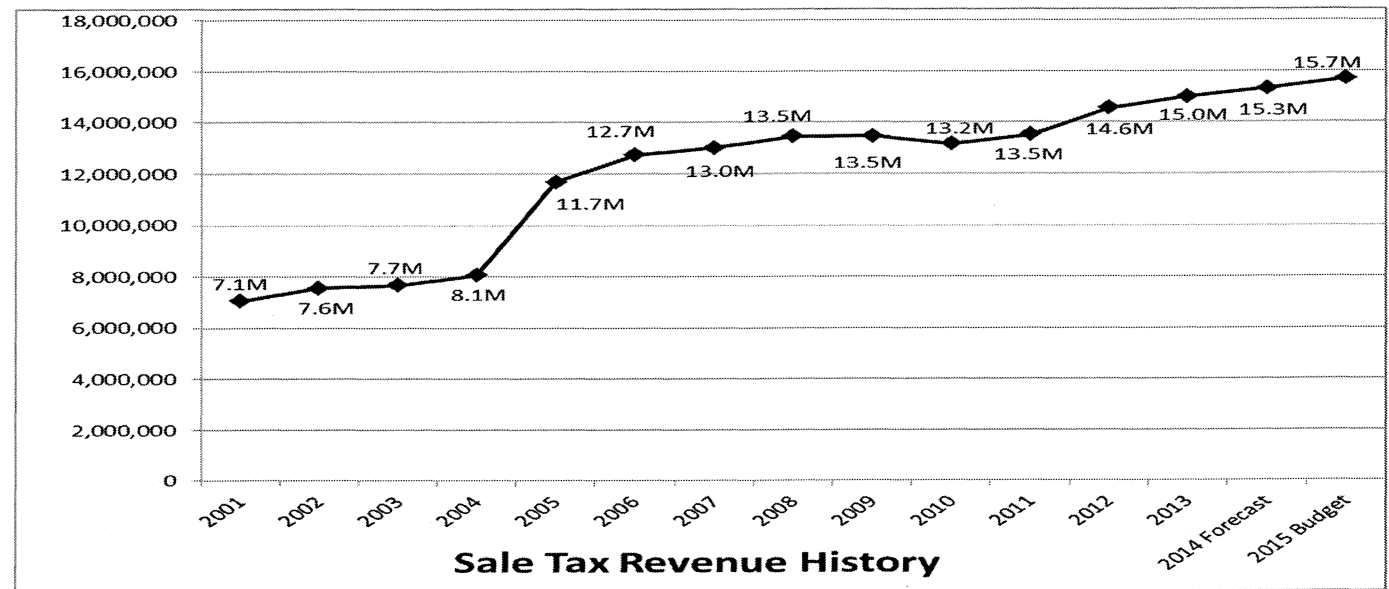
# GENERAL FUND: REVENUES



The pie chart shows the major revenue sources in the General Fund. Other taxes include Telephone, Cell phone, Natural Gas, and Cable occupation taxes, along with Motor Vehicle taxes. Fees and Services include all department fees for services. Other Revenues include co-payments of employee health insurance, interest income, trade ins from sales of assets and miscellaneous revenue.

Sales tax represents 41% of the total revenue of the General Fund. Sales taxes have been the largest source of revenue in the General Fund since 2004, when voters adopted a half percent increase in sales tax. During 2008 through 2010, the City saw very little growth in sales tax revenues, which had been accentuated by the economic downturn. In 2011, sales tax showed a 2.7% increase and continued with a 7% increase in 2012, and 3% increase in 2013. The estimate for 2014 and budget for 2015 will bring sales tax in 2.5% higher.

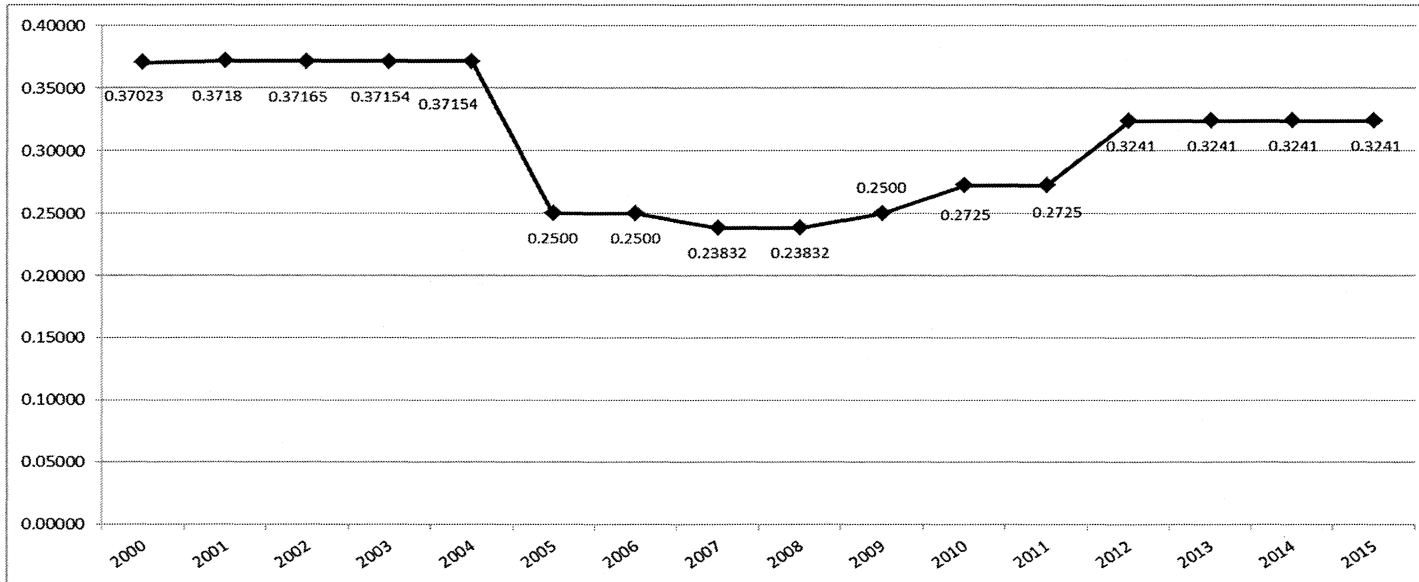
|                           | 2015 Budget          |
|---------------------------|----------------------|
| Sales Tax                 | \$ 15,701,813        |
| Food and Beverage Tax     | \$ 1,584,317         |
| Property Tax              | \$ 7,884,849         |
| Other Taxes               | \$ 2,652,626         |
| Fees & Services           | \$ 5,168,620         |
| Intergovernmental         | \$ 3,512,508         |
| Licenses & Permits        | \$ 507,080           |
| Other Revenues, Interest  | \$ 1,245,001         |
| <b>Total City Revenue</b> | <b>\$ 38,256,814</b> |



# PROPERTY TAX REVENUES

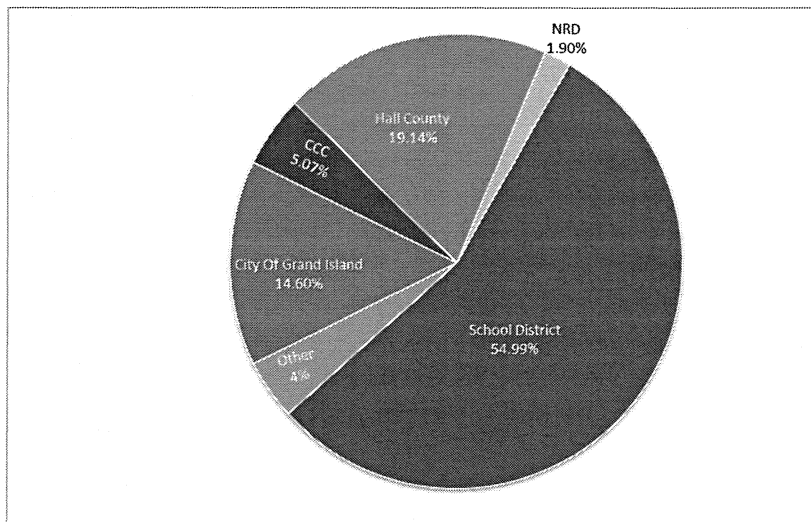
A levy indicates the amount of tax property owners pay for each \$100 valuation of their property. Property Tax can be calculated by Assessed Valuation divided by 100, and then multiplied by the levy. The City's total levy rate is .3241. A citizen can expect to pay **\$324.10** in City taxes on a \$100,000 home at the current .3241 levy.

## Property Tax Levy from 2000 - 2015:



The budgeted Mill Levy of .3241 is made up of 3 separate levy rates: the General Fund, Debt Service, and Interlocal agreements with Hall County, Central Nebraska Health District, and the Humane Society.

| Fiscal Year 2013-2014  | Rate            |
|------------------------|-----------------|
| General                | 0.230830        |
| Debt Service           | 0.048000        |
| Interlocals            | 0.045270        |
| <b>2013-2014 Total</b> | <b>0.324100</b> |



Total property tax revenue is budgeted to slightly increase without a rate increase due to an increase in property valuations. Valuations increased from \$2,517,067,460 in 2013 to \$2,574,553,789 in 2014, an increase of \$57,486,329 or 2.2%. Actual valuation of property is determined by the Hall County Assessor. The 2015 valuation is estimated to increase by 2.5% or \$64,363,845 to \$2,638,917,634.

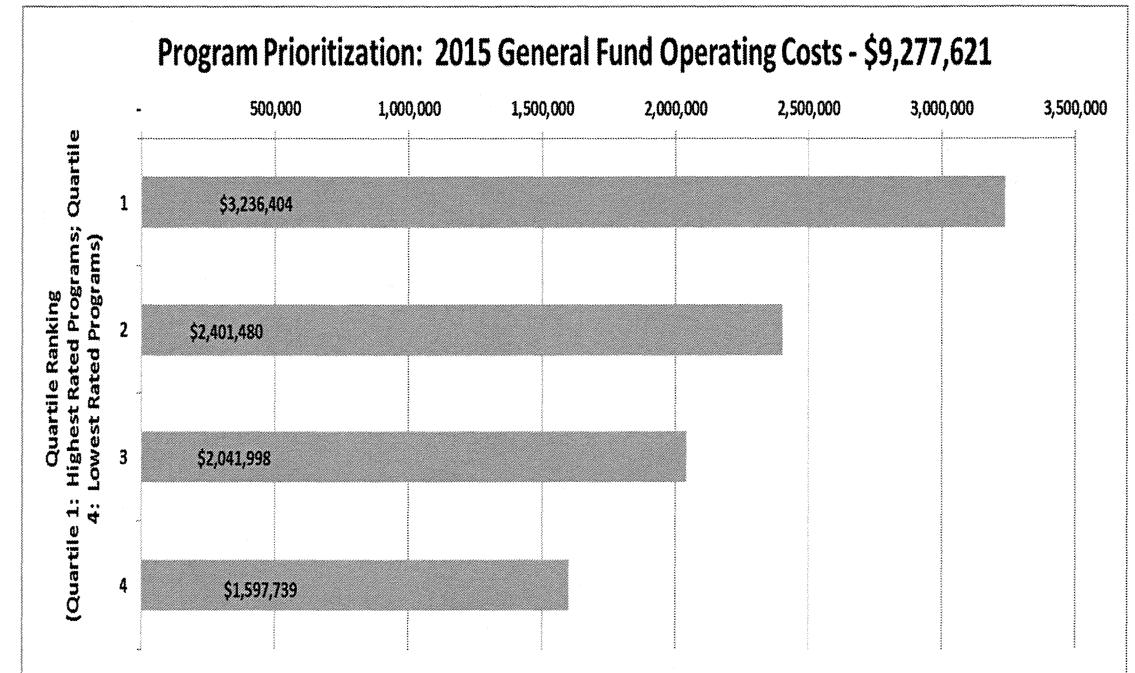
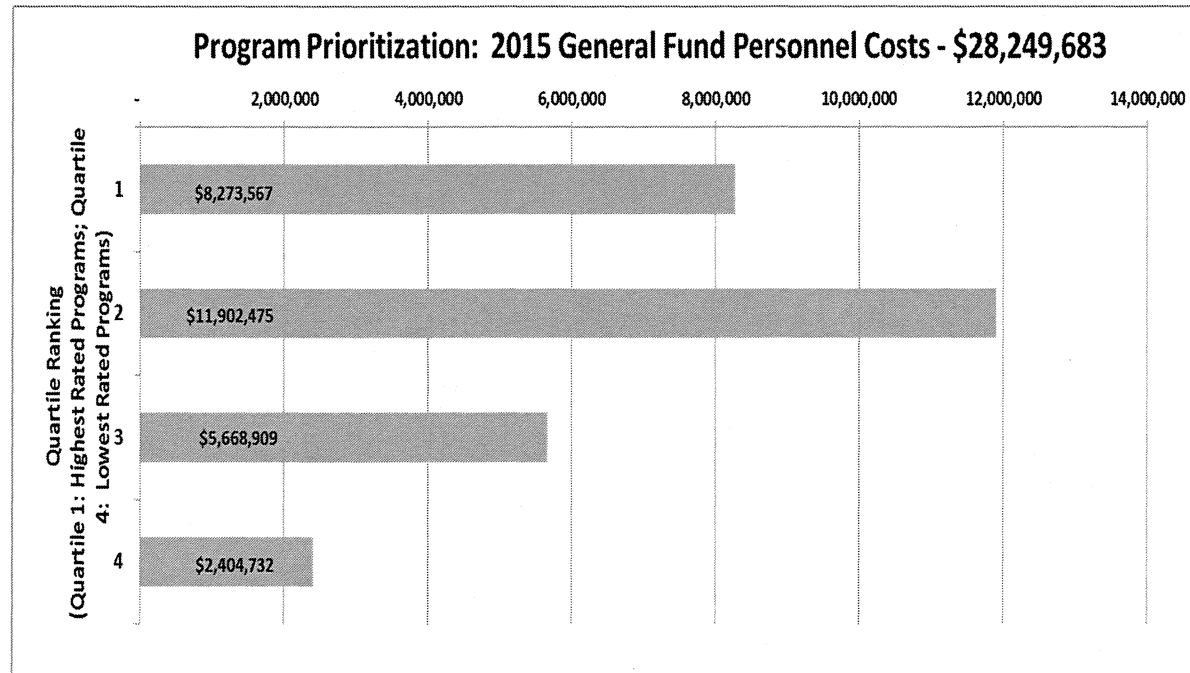
### Division of the Property Tax Dollar:

This chart shows that only 14.6% of the property taxes property owners will pay in 2014/2015 will go to the City of Grand Island. This chart is based on the current 2015 fiscal year. Other taxing entities include the CRA, Airport, Agricultural Society, and Educational Service Unit.

Natural Resource District (NRD)  
Central Community College (CCC)

# GENERAL FUND: PROGRAM PRIORITIZATION

The scoring process of Program Prioritization allowed all programs to be ranked within each Department, and the array of program rankings are divided in to four quartiles with quartile 1 representing the highest ranked programs. The 2015 budget is presented to Council with the approach all departments will maintain their current level of program services to the citizens of Grand Island.



For 2015, General Fund Program costs total \$37.5 million. Program costs are separated between personnel and operating. Personnel costs represent 75.2% of the General Fund program costs. All department program personnel costs are shown with the 2015 increases for wages, step increases. No proposed health insurance premium increases are budgeted for 2015.

The 2014-2015 Budget was presented to City Council with department program services incurring all 2015 payroll costs and minimal increases for operating costs.



### 2015 Budget Summary

|                                 | Beginning Balance  | Revenue            | Bond Proceeds     | Transfers In      | Transfers Out     | Appropriation      | Ending Balance    |
|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| General Fund                    | 11,093,193         | 38,256,814         | -                 | 4,740,000         | 3,210,000         | 41,057,955         | 9,822,052         |
| Permanent Funds                 | 694,020            | 26,700             | -                 | -                 | 29,670            | -                  | 691,050           |
| Special Revenue Funds           | 4,257,274          | 10,490,837         | -                 | 1,060,000         | 5,900,000         | 6,955,235          | 2,952,876         |
| Debt Service Fund               | 191,862            | 738,671            | 2,500,000         | 1,450,000         | 2,150,000         | 2,269,790          | 460,743           |
| Capital Improvement Fund        | 2,692,297          | 1,300,311          | -                 | 5,879,670         | -                 | 9,590,592          | 281,686           |
| Special Assessments Fund        | 486,057            | 36,700             | -                 | -                 | -                 | 522,757            | -                 |
| <b>Total General Government</b> | <b>19,414,703</b>  | <b>50,850,033</b>  | <b>2,500,000</b>  | <b>13,129,670</b> | <b>11,289,670</b> | <b>59,873,572</b>  | <b>14,731,164</b> |
| Enterprise Fund                 | 84,096,231         | 87,670,808         | 16,734,547        | -                 | 940,000           | 122,467,867        | 65,093,719        |
| Internal Service Fund           | 5,190,038          | 11,877,916         | -                 | -                 | -                 | 11,943,336         | 5,124,618         |
| <b>Total Proprietary</b>        | <b>89,286,269</b>  | <b>99,548,724</b>  | <b>16,734,547</b> | <b>-</b>          | <b>940,000</b>    | <b>134,411,203</b> | <b>70,218,337</b> |
| Agency Fund                     | 153,070            | 1,315,105          | -                 | -                 | -                 | 1,315,555          | 152,620           |
| Trust Fund                      | 5,300,120          | 1,000,000          | -                 | -                 | 900,000           | 1,094,000          | 4,306,120         |
| <b>Total Fiduciary</b>          | <b>5,453,190</b>   | <b>2,315,105</b>   | <b>-</b>          | <b>-</b>          | <b>900,000</b>    | <b>2,409,555</b>   | <b>4,458,740</b>  |
| <b>Total All Funds</b>          | <b>114,154,162</b> | <b>152,713,862</b> | <b>19,234,547</b> | <b>13,129,670</b> | <b>13,129,670</b> | <b>196,694,330</b> | <b>89,408,240</b> |

### 2014 Forecast Summary

|                                 | Beginning Balance  | Revenue            | Bond Proceeds     | Transfers In      | Transfers Out     | Appropriation      | Ending Balance     |
|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| General Fund                    | 11,331,491         | 37,917,347         | -                 | 4,626,831         | 4,255,884         | 38,526,592         | 11,093,193         |
| Permanent Funds                 | 667,320            | 26,700             | -                 | -                 | -                 | -                  | 694,020            |
| Special Revenue Funds           | 5,770,226          | 9,924,768          | -                 | 960,000           | 6,726,040         | 5,671,680          | 4,257,274          |
| Debt Service Fund               | 179,644            | 1,226,818          | 2,212,160         | -                 | 2,212,160         | 1,214,600          | 191,862            |
| Capital Improvement Fund        | 121,678            | 145,698            | -                 | 9,534,200         | -                 | 7,109,279          | 2,692,297          |
| Special Assessments Fund        | 933,857            | 52,200             | -                 | -                 | 500,000           | -                  | 486,057            |
| <b>Total General Government</b> | <b>19,004,216</b>  | <b>49,293,531</b>  | <b>2,212,160</b>  | <b>15,121,031</b> | <b>13,694,084</b> | <b>52,522,151</b>  | <b>19,414,703</b>  |
| Enterprise Fund                 | 86,792,081         | 89,454,158         | 41,749,415        | 499,884           | 898,831           | 133,500,476        | 84,096,231         |
| Internal Service Fund           | 4,645,956          | 11,427,041         | -                 | -                 | -                 | 10,882,959         | 5,190,038          |
| <b>Total Proprietary</b>        | <b>91,438,038</b>  | <b>100,881,199</b> | <b>41,749,415</b> | <b>499,884</b>    | <b>898,831</b>    | <b>144,383,435</b> | <b>89,286,270</b>  |
| Agency Fund                     | 153,520            | 1,255,105          | -                 | -                 | -                 | 1,255,555          | 153,070            |
| Trust Fund                      | 5,317,793          | 1,350,000          | -                 | -                 | 1,028,000         | 339,673            | 5,300,120          |
| <b>Total Fiduciary</b>          | <b>5,471,313</b>   | <b>2,605,105</b>   | <b>-</b>          | <b>-</b>          | <b>1,028,000</b>  | <b>1,595,228</b>   | <b>5,453,190</b>   |
| <b>Total All Funds</b>          | <b>115,913,567</b> | <b>152,779,835</b> | <b>43,961,575</b> | <b>15,620,915</b> | <b>15,620,915</b> | <b>198,500,814</b> | <b>114,154,163</b> |

### 2014 Budget Summary

|                                 | Beginning Balance  | Revenue            | Bond Proceeds     | Transfers In      | Transfers Out     | Appropriation      | Ending Balance    |
|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| General Fund                    | 10,117,865         | 36,678,525         | -                 | 4,523,000         | 3,157,538         | 39,692,741         | 8,469,111         |
| Permanent Funds                 | 663,184            | 26,700             | -                 | -                 | 65,000            | -                  | 624,884           |
| Special Revenue Funds           | 5,122,757          | 9,536,289          | -                 | 1,060,000         | 6,359,085         | 6,820,058          | 2,539,903         |
| Debt Service Fund               | 129,098            | 1,239,256          | 1,700,000         | -                 | 1,700,000         | 1,342,550          | 25,804            |
| Capital Improvement Fund        | 423,401            | 1,519,600          | -                 | 7,429,085         | -                 | 8,312,393          | 1,059,693         |
| Special Assessments Fund        | 382,655            | 52,200             | -                 | -                 | 400,000           | -                  | 34,855            |
| <b>Total General Government</b> | <b>16,838,961</b>  | <b>49,052,570</b>  | <b>1,700,000</b>  | <b>13,012,085</b> | <b>11,681,623</b> | <b>56,167,742</b>  | <b>12,754,251</b> |
| Enterprise Fund                 | 81,580,174         | 89,572,328         | 42,000,000        | 492,538           | 890,000           | 143,576,274        | 69,178,766        |
| Internal Service Fund           | 4,075,101          | 11,319,152         | -                 | -                 | -                 | 11,402,415         | 3,991,838         |
| <b>Total Proprietary</b>        | <b>85,655,274</b>  | <b>100,891,480</b> | <b>42,000,000</b> | <b>492,538</b>    | <b>890,000</b>    | <b>154,978,689</b> | <b>73,170,604</b> |
| Agency Fund                     | 153,165            | 1,215,105          | -                 | -                 | -                 | 1,215,555          | 152,715           |
| Trust Fund                      | 5,401,040          | 1,000,000          | -                 | -                 | 933,000           | 1,094,000          | 4,374,040         |
| <b>Total Fiduciary</b>          | <b>5,554,205</b>   | <b>2,215,105</b>   | <b>-</b>          | <b>-</b>          | <b>933,000</b>    | <b>2,309,555</b>   | <b>4,526,755</b>  |
| <b>Total All Funds</b>          | <b>108,048,439</b> | <b>152,159,155</b> | <b>43,700,000</b> | <b>13,504,623</b> | <b>13,504,623</b> | <b>213,455,986</b> | <b>90,451,608</b> |

### 2013 Actual Summary

|                                 | Beginning Balance | Revenue            | Bond Proceeds     | Transfers In     | Transfers Out    | Appropriation      | Ending Balance    |
|---------------------------------|-------------------|--------------------|-------------------|------------------|------------------|--------------------|-------------------|
| General Fund                    | 8,463,183         | 35,783,039         | -                 | 4,085,933        | 1,613,027        | 35,387,638         | 11,331,491        |
| Permanent Funds                 | 624,884           | 42,436             | -                 | -                | -                | -                  | 667,320           |
| Special Revenue Funds           | 5,703,391         | 8,167,527          | -                 | 751,630          | 4,607,274        | 4,245,049          | 5,770,226         |
| Debt Service Fund               | 109,622           | 1,281,247          | -                 | -                | -                | 1,211,224          | 179,644           |
| Capital Improvement Fund        | 95,698            | 174,595            | -                 | 2,862,336        | 39,088           | 2,971,864          | 121,678           |
| Special Assessments Fund        | 1,020,855         | 126,618            | -                 | -                | 213,616          | -                  | 933,857           |
| <b>Total General Government</b> | <b>16,017,633</b> | <b>45,575,463</b>  | <b>-</b>          | <b>7,699,899</b> | <b>6,473,005</b> | <b>43,815,775</b>  | <b>19,004,216</b> |
| Enterprise Fund                 | 56,073,067        | 102,222,582        | 22,235,000        | -                | 894,738          | 92,843,830         | 86,792,081        |
| Internal Service Fund           | 4,747,644         | 9,813,450          | -                 | -                | 18,000           | 9,897,137          | 4,645,956         |
| <b>Total Proprietary</b>        | <b>60,820,711</b> | <b>112,036,032</b> | <b>22,235,000</b> | <b>-</b>         | <b>912,738</b>   | <b>102,740,967</b> | <b>91,438,038</b> |
| Agency Fund                     | 153,615           | 1,091,083          | -                 | -                | -                | 1,091,178          | 153,520           |
| Trust Fund                      | 5,135,155         | 1,469,404          | -                 | 5,640,742        | 5,954,899        | 972,608            | 5,317,793         |
| <b>Total Fiduciary</b>          | <b>5,288,769</b>  | <b>2,560,487</b>   | <b>-</b>          | <b>5,640,742</b> | <b>5,954,899</b> | <b>2,063,786</b>   | <b>5,471,313</b>  |
| <b>Total All Funds</b>          | <b>81,106,222</b> | <b>136,894,078</b> | <b>22,235,000</b> | <b>8,467,787</b> | <b>8,467,787</b> | <b>158,108,187</b> | <b>82,127,113</b> |



## ALL FUNDS APPROPRIATION

|                                    |     | 2012<br>ACTUAL     | 2013<br>ACTUAL     | 2014<br>BUDGET     | 2014<br>FORECAST   | 2015<br>BUDGET     |
|------------------------------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>GENERAL FUND</b>                | 100 | <b>33,394,970</b>  | <b>35,387,638</b>  | <b>39,692,741</b>  | <b>38,526,592</b>  | <b>41,057,955</b>  |
| <b>SPECIAL REVENUES</b>            |     |                    |                    |                    |                    |                    |
| Enhanced 911 Communications        | 215 | 336,359            | 183,506            | 391,394            | 178,472            | 161,663            |
| PSC Wireless                       | 216 | 94,942             | 114,965            | 156,785            | 111,334            | 121,773            |
| Metropolitan Planning Organization | 225 | -                  | -                  | 381,835            | 335,019            | 563,379            |
| Transportation                     | 226 | -                  | -                  | 109,526            | 109,526            | 110,000            |
| Community Youth Council            | 229 | 14,987             | 15,466             | 28,742             | 28,742             | 30,004             |
| Revolving Loan                     | 237 | 575                | 12,500             | 126,000            | -                  | 160,000            |
| Economic Development               | 238 | 1,121,500          | 818,300            | 838,000            | 838,000            | 838,000            |
| Housing Reuse Program              | 240 | 39                 | 75,700             | 624,500            | 265,700            | 341,500            |
| Community Development              | 250 | 36,209             | 65,803             | 126,700            | 8,362              | 138,013            |
| Community Grants                   | 251 | 1,731,894          | 2,657,377          | 3,451,863          | 3,485,000          | 3,451,863          |
| Police Grants                      | 260 | 125,362            | 148,273            | 152,236            | 135,225            | 119,442            |
| Parking District #1                | 270 | 43,065             | 86,769             | 91,150             | 30,550             | 91,150             |
| Parking District #2                | 271 | 16,671             | 22,509             | 49,030             | 49,030             | 100,000            |
| Pioneer Consortium                 | 280 | -                  | -                  | -                  | -                  | 190,000            |
| Local Assistance                   | 295 | 38,706             | 43,882             | 292,297            | 96,720             | 538,448            |
|                                    |     | <b>3,560,310</b>   | <b>4,245,049</b>   | <b>6,820,058</b>   | <b>5,671,680</b>   | <b>6,955,235</b>   |
| <b>DEBT SERVICE FUND</b>           |     |                    |                    |                    |                    |                    |
| Debt Service Fund                  | 310 | 2,257,631          | 1,211,224          | 1,342,550          | 1,214,600          | 2,269,790          |
|                                    |     | <b>2,257,631</b>   | <b>1,211,224</b>   | <b>1,342,550</b>   | <b>1,214,600</b>   | <b>2,269,790</b>   |
| <b>CAPITAL PROJECTS</b>            |     |                    |                    |                    |                    |                    |
| Capital Improvements               | 400 | 2,381,859          | 2,971,864          | 8,312,393          | 7,109,279          | 9,590,592          |
| Special Assessments                | 401 | -                  | -                  | -                  | -                  | -                  |
|                                    |     | <b>2,381,859</b>   | <b>2,971,864</b>   | <b>8,312,393</b>   | <b>7,109,279</b>   | <b>9,590,592</b>   |
| <b>ENTERPRISE FUNDS</b>            |     |                    |                    |                    |                    |                    |
| Solid Waste                        | 505 | 2,025,145          | 2,541,699          | 2,689,076          | 2,652,612          | 2,846,018          |
| Golf Course                        | 510 | 578,667            | 708,000            | 1,204,778          | 1,139,405          | 728,553            |
| Electric Utility                   | 520 | 78,915,064         | 66,377,892         | 95,331,474         | 91,446,194         | 78,162,821         |
| Water Utility                      | 525 | 11,738,477         | 6,851,781          | 6,494,092          | 6,304,384          | 7,651,559          |
| Sewer Utility                      | 530 | 11,807,727         | 16,364,459         | 37,856,854         | 31,957,881         | 33,078,916         |
|                                    |     | <b>105,065,080</b> | <b>92,843,830</b>  | <b>143,576,274</b> | <b>133,500,476</b> | <b>122,467,867</b> |
| <b>INTERNAL SERVICE</b>            |     |                    |                    |                    |                    |                    |
| Information Technology             | 605 | 978,496            | 917,847            | 1,182,873          | 1,132,503          | 1,265,627          |
| Fleet Services                     | 610 | 1,256,313          | 1,248,160          | 1,320,542          | 1,310,206          | 1,268,709          |
| General Insurance                  | 615 | 7,614,068          | 7,704,332          | 8,799,000          | 8,410,250          | 9,309,000          |
| Equipment Reserve                  | 620 | 24,791             | 26,798             | 100,000            | 30,000             | 100,000            |
|                                    |     | <b>9,873,668</b>   | <b>9,897,137</b>   | <b>11,402,415</b>  | <b>10,882,959</b>  | <b>11,943,336</b>  |
| <b>AGENCY</b>                      |     |                    |                    |                    |                    |                    |
| Section 125 Cafeterial Plan        | 715 | 499,068            | 485,433            | 500,000            | 540,000            | 600,000            |
| Other Agencies                     | 725 | 409,718            | 407,877            | 492,500            | 492,500            | 492,500            |
| BID Assessments                    | 726 | 190,143            | 197,868            | 223,055            | 223,055            | 223,055            |
|                                    |     | <b>1,098,930</b>   | <b>1,091,178</b>   | <b>1,215,555</b>   | <b>1,255,555</b>   | <b>1,315,555</b>   |
| <b>PENSION &amp; TRUST</b>         |     |                    |                    |                    |                    |                    |
| Police & Fire Pension              | 800 | 173,022            | 169,365            | -                  | -                  | -                  |
| Police Reserve                     | 805 | 350                | 631,182            | -                  | -                  | -                  |
| Fire Reserve                       | 810 | 302,367            | 172,061            | -                  | -                  | -                  |
| Employee Pension Reserve           | 825 | -                  | -                  | 1,094,000          | 339,673            | 1,094,000          |
|                                    |     | <b>475,739</b>     | <b>972,608</b>     | <b>1,094,000</b>   | <b>339,673</b>     | <b>1,094,000</b>   |
| <b>GRAND TOTAL</b>                 |     |                    |                    |                    |                    |                    |
|                                    |     | <b>158,108,187</b> | <b>148,620,528</b> | <b>213,455,986</b> | <b>198,500,814</b> | <b>196,694,330</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> |
|--------------------|---------------------|------------------------|------------------------|---------------------|-------------------------|----------------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 2015 BUDGET        | 9,822,052           | 691,050                | 2,952,876              | 460,743             | 281,686                 | 522,757                    | 65,093,719              | 5,124,618               | 4,458,740                 | 89,408,241             |
| 2014 FORECAST      | 11,093,193          | 694,020                | 4,257,274              | 191,862             | 2,692,297               | 486,057                    | 84,096,231              | 5,190,038               | 5,453,190                 | 114,154,163            |
| 2013               | 11,331,491          | 667,320                | 5,770,226              | 179,644             | 121,678                 | 933,857                    | 86,792,081              | 4,645,956               | 5,471,313                 | 115,913,567            |
| 2012               | 8,463,183           | 624,884                | 5,703,391              | 109,622             | 95,698                  | 1,020,855                  | 56,073,067              | 4,747,644               | 5,288,769                 | 82,127,113             |
| 2011               | 6,307,153           | 587,938                | 4,337,242              | 730,567             | 90,942                  | 472,513                    | 57,861,300              | 5,685,313               | 5,033,256                 | 81,106,222             |
| 2010               | 6,376,135           | 561,932                | 3,479,198              | 213,539             | 85,760                  | 160,008                    | 53,512,770              | 5,854,968               | 5,569,730                 | 75,814,040             |
| 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             |

## Tax Rate History

| Fiscal Year            | Valuation            | Rate            | Tax              | Rate Change   | Tax Change    |
|------------------------|----------------------|-----------------|------------------|---------------|---------------|
| General                | 2,638,917,634        | 0.232663        | 6,750,115        |               |               |
| Debt Service           | 2,638,917,634        | 0.048667        | 731,771          |               |               |
| Interlocals            | 2,638,917,634        | 0.042770        | 1,070,846        |               |               |
| <b>2012-2013 Total</b> | <b>2,638,917,634</b> | <b>0.324100</b> | <b>8,552,732</b> | <b>0.00%</b>  | <b>2.50%</b>  |
| General                | 2,574,553,779        | 0.228009        | 5,949,511        |               |               |
| Debt Service           | 2,574,553,779        | 0.052351        | 1,232,362        |               |               |
| Interlocals            | 2,574,553,779        | 0.043740        | 1,162,256        |               |               |
| <b>2013-2014 Total</b> | <b>2,574,553,779</b> | <b>0.324100</b> | <b>8,344,129</b> | <b>0.00%</b>  | <b>2.28%</b>  |
| General                | 2,517,067,460        | 0.232663        | 5,856,279        |               |               |
| Debt Service           | 2,517,067,460        | 0.048667        | 1,224,981        |               |               |
| Interlocals            | 2,517,067,460        | 0.042770        | 1,076,556        |               |               |
| <b>2012-2013 Total</b> | <b>2,517,067,460</b> | <b>0.324100</b> | <b>8,157,816</b> | <b>0.00%</b>  | <b>2.35%</b>  |
| General                | 2,459,250,522        | 0.228009        | 5,607,313        |               |               |
| Debt Service           | 2,459,250,522        | 0.052351        | 1,287,442        |               |               |
| Interlocals            | 2,459,250,522        | 0.043740        | 1,075,676        |               |               |
| <b>2011-2012 Total</b> | <b>2,459,250,522</b> | <b>0.324100</b> | <b>7,970,431</b> | <b>18.94%</b> | <b>22.10%</b> |
| 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        | 0.1760366       | 4,021,994        |               |               |
| Debt Service           | 2,284,748,540        | 0.0634589       | 1,449,877        |               |               |
| Interlocals            | 2,284,748,540        | 0.0105044       | 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>  |

## Tax Rate History

| Fiscal Year   | Valuation     | Rate     | Tax       | Rate Change | Tax Change |
|---|---------------|----------|-----------|-------------|------------|
| <b>2007-2008</b>  | 2,215,765,896 | 0.238319 | 5,280,591 | 0.00%       | 1.30%      |
| <b>2006-2007</b>  | 2,178,011,870 | 0.238319 | 5,212,064 | -4.67%      | 0.00%      |
| <b>2005-2006</b>  | 2,071,323,366 | 0.250000 | 5,212,064 | 0.00%       | 10.70%     |
| <b>2004-2005</b>  | 1,883,272,257 | 0.250000 | 4,708,194 | -32.71%     | -28.66%    |
| <b>2003-2004</b>  | 1,776,274,395 | 0.371540 | 6,599,570 | 0.00%       | 1.85%      |
| <b>2002-2003</b>  | 1,746,977,924 | 0.371540 | 6,480,000 | -0.30%      | 7.11%      |
| <b>2001-2002</b>  | 1,627,889,323 | 0.371648 | 6,050,018 | -0.40%      | 3.25%      |
| <b>2000-2001</b>  | 1,574,307,749 | 0.371796 | 5,853,209 | 0.42%       | 6.00%      |
| <b>1999-2000</b>  | 1,491,474,306 | 0.370231 | 5,521,895 | -1.30%      | 2.79%      |
| <b>1998-1999</b>  | 1,432,085,273 | 0.375107 | 5,371,853 | -1.31%      | 6.36%      |
| <b>1997-1998</b>  | 1,328,728,768 | 0.380100 | 5,050,487 | -0.26%      | 3.29%      |
| Valuation excludes motor vehicle from tax base valuation (LB271) 1997 legislative session |               |          |           |             |            |
| <b>1996-1997</b>  | 1,399,421,981 | 0.381080 | 5,333,015 | -9.40%      | 6.13%      |
| <b>1995-1996</b>  | 1,350,855,644 | 0.420600 | 5,681,151 | -2.91%      | 20.98%     |
| <b>1994-1995</b>  | 1,084,055,614 | 0.433200 | 4,695,773 | -10.22%     | 2.70%      |
| <b>1993-1994</b>  | 947,713,703   | 0.482500 | 4,572,320 | -10.27%     | -8.43%     |
| <b>1992-1993</b>  | 928,739,460   | 0.537700 | 4,993,275 | -2.13%      | 5.00%      |
| <b>1991-1992</b>  | 865,804,620   | 0.549300 | 4,755,500 | 2.86%       | 5.00%      |
| <b>1990-1991</b>  | 848,049,994   | 0.534000 | 4,528,587 | -24.50%     | -22.19%    |
| <b>1989-1990</b>  | 822,776,516   | 0.707400 | 5,820,321 | 35.90%      | 36.21%     |

# Summary of Property Tax Levy

|  | FY2011        | FY2012        | FY2013        | FY2014        | FY2015        |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Total Valuation</b>                 | 2,395,497,486 | 2,459,250,522 | 2,517,067,460 | 2,574,553,789 | 2,638,917,634 |
|  |               |               |               |               |               |
| City of Grand Island levy              |               |               |               |               |               |
| General Fund                           | 0.174102      | 0.228009      | 0.232663      | 0.231089      | 0.256297      |
| Debt Service                           | 0.067645      | 0.052351      | 0.048667      | 0.047867      | 0.027525      |
| Interlocal Agreements                  | 0.030753      | 0.043740      | 0.042770      | 0.045144      | 0.040278      |
| <b>Total City of Grand Island Levy</b> | 0.272500      | 0.324100      | 0.324100      | 0.324100      | 0.324100      |
|  |               |               |               |               |               |
| Community Redevelopment Authority Levy |               |               |               |               |               |
| Requested Levy                         | 0.017742      | 0.017742      | 0.017742      | 0.018426      | 0.018550      |
| Lincoln Pool Levy                      |               | 0.008258      | 0.008258      | 0.007574      | 0.00745       |
|  | 0.017742      | 0.026000      | 0.026000      | 0.026000      | 0.026000      |

**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 as a miscellaneous district is \$.026. Nebraska State Statute 18-2107

**LID COMPUTATION FY2014-2015**

Total 2013-2014 Restricted Funds 18,039,729

ADD:

Unused 2013-2014 Restricted Funds 9,629,519  
 PRELIMINARY RESTRICTED FUNDS LIMIT 27,669,248

**Total 2013-2014 Restricted Revenues 31,285,352**

LESS Restricted Funds Budgeted For:

Capital Improvements (10,350,700)  
 Bonded Indebtedness (731,789)  
 Interlocal Agreements (1,070,846)  
 Total Lid Exceptions (12,153,335)

**TOTAL 2012-2013 RESTRICTED FUNDS 19,132,017**

Base Limitation 2.50%  
 Allowable Growth 0.00%  
 Additional 1% 0.00%  
 Total Allowable % Increase 2.50%

Preliminary Restricted Funds Limit 27,669,248

Allowable Dollar Amount Increase to Restricted Funds 691,731

**Total Restricted Funds Authority 28,360,980**

**FY2013-2014 Restricted Funds 19,132,017**

**Unused Restricted Funds Authority 9,228,963**

**RESTRICTED REVENUE ACCOUNTS**

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u>                          | <u>2014- 2015 BUDGET</u> |
|------------------|---|--------------------------|
| 10033501-74307   | INCENTIVE PAYMENT-Motor Vehicle Tax Prorate | 8,000                    |
| 10055001-74005   | PROPERTY TAXES                              | 8,576,094                |
| 10055001-74006   | MOTOR VEHICLE TAX                           | 929,781                  |
| 10055001-74065   | SALES TAX                                   | 15,701,813               |
| 10055001-74241   | MUNICIPAL EQUALIZATION FUNDS                | 425,000                  |
| 21030001-74317   | HIGHWAY ALLOCATION                          | 4,554,875                |
| 21030001-74406   | MOTOR VEHICLE TAX                           | 350,000                  |
| 27110010-74005   | PROPERTY TAXES (Parking Ramp)               | 8,000                    |
| 31050101-74005   | PROPERTY TAXES - DEBT SERVICE               | 731,789                  |
|                  | <b>TOTAL</b>                                | <b><u>31,285,352</u></b> |

## Personnel Allocation by Department

|                                       | 2012<br>FTE     | 2013<br>FTE     | 2014<br>FTE     | 2015<br>Change | 2015<br>FTE     |
|---------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Administration                        | 3.0000          | 3.0000          | 3.0000          | -              | 3.0000          |
| City Clerk                            | 1.0000          | 1.0000          | 1.0000          | -              | 1.0000          |
| Finance                               | 25.2500         | 25.2500         | 25.2500         | -              | 25.2500         |
| Legal                                 | 3.0000          | 3.0000          | 3.0000          | -              | 3.0000          |
| Human Resources                       | 4.0000          | 4.0000          | 4.0000          | -              | 4.0000          |
| <b>GENERAL GOVERNMENT TOTALS</b>      | <b>38.2500</b>  | <b>38.2500</b>  | <b>38.2500</b>  | <b>-</b>       | <b>38.2500</b>  |
| Building Inspection                   | 10.1000         | 10.1000         | 10.1000         | (0.75)         | 9.3500          |
| Fire Services                         | 69.0000         | 69.0000         | 69.0000         | 1.00           | 70.0000         |
| Police Services                       | 90.7588         | 99.7588         | 106.7588        | -              | 106.7588        |
| Emergency Management                  | 15.5000         | 15.0000         | 15.5000         | 0.50           | 16.0000         |
| <b>PUBLIC SAFETY TOTALS</b>           | <b>185.3588</b> | <b>193.8588</b> | <b>201.3588</b> | <b>0.7500</b>  | <b>202.1088</b> |
| Engineering                           | 9.7500          | 9.7500          | 10.7500         | -              | 10.7500         |
| Streets and Transportation            | 23.5000         | 23.5000         | 23.5000         | -              | 23.5000         |
| <b>PUBLIC WORKS TOTALS</b>            | <b>33.2500</b>  | <b>33.2500</b>  | <b>34.2500</b>  | <b>0.0000</b>  | <b>34.2500</b>  |
| Planning                              | 2.5200          | 2.5200          | 2.5200          | -              | 2.5200          |
| Library                               | 23.5556         | 23.5556         | 23.5556         | -              | 23.5556         |
| Parks & Cemetery & Greenhouse         | 27.1500         | 27.1500         | 27.1500         | 0.50           | 27.6500         |
| Recreation                            | 26.5530         | 26.5530         | 26.5530         | -              | 26.5530         |
| Public Information                    | 1.8500          | 1.8500          | 1.8500          | -              | 1.8500          |
| Heartland Shooting Range              | 4.0000          | 4.0000          | 4.0000          | 1.00           | 5.0000          |
| <b>ENVIRONMENTAL / LEISURE TOTALS</b> | <b>85.6286</b>  | <b>85.6286</b>  | <b>85.6286</b>  | <b>1.5000</b>  | <b>87.1286</b>  |
| <b>GENERAL FUND TOTALS</b>            | <b>342.4874</b> | <b>350.9874</b> | <b>359.4874</b> | <b>2.2500</b>  | <b>361.7374</b> |
| Community Youth Council               | 0.1500          | 0.1500          | 0.1500          | -              | 0.1500          |
| Backflow Prevention Program           | 0.0000          | 0.0000          | 0.0000          | -              | 0.0000          |
| Parking Facility District #2          | 0.0000          | 0.0000          | 0.0000          | -              | 0.0000          |
| Parking District #1                   | 0.0000          | 0.0000          | 0.0000          | -              | 0.0000          |
| Community Development                 | 2.0000          | 2.0000          | 2.0000          | -              | 2.0000          |
| Enhanced 911 Communications           | 2.5000          | 2.2500          | 0.8600          | (0.56)         | 0.3000          |
| PSC Wireless 216 Fund                 | 0.0000          | 0.7500          | 1.6400          | 0.06           | 1.7000          |
| Metropolitan Planning Organization    | 0.0000          | 0.0000          | 1.0000          | -              | 1.0000          |
| <b>SPECIAL REVENUE TOTALS</b>         | <b>4.6500</b>   | <b>5.1500</b>   | <b>5.6500</b>   | <b>-0.5000</b> | <b>5.1500</b>   |
| Sewer Utility                         | 32.3210         | 32.3210         | 32.3210         | -              | 32.3210         |
| Water Utility                         | 11.5000         | 11.5000         | 11.5000         | -              | 11.5000         |
| Electric Utility                      | 129.3800        | 129.3800        | 131.3800        | -              | 131.3800        |
| Golf Course                           | 5.5000          | 5.5000          | 5.5000          | -              | 5.5000          |
| Solid Waste                           | 12.0500         | 12.7000         | 12.7000         | -              | 12.7000         |
| <b>ENTERPRISE TOTALS</b>              | <b>190.7510</b> | <b>191.4010</b> | <b>193.4010</b> | <b>0.0000</b>  | <b>193.4010</b> |
| Fleet Services                        | 4.5000          | 4.5000          | 4.5000          | -              | 4.5000          |
| Information Technology                | 6.0000          | 7.0000          | 7.0000          | -              | 7.0000          |
| <b>INTERNAL SERVICE TOTALS</b>        | <b>10.5000</b>  | <b>11.5000</b>  | <b>11.5000</b>  | <b>0.0000</b>  | <b>11.5000</b>  |
|                                       |                 |                 |                 |                |                 |
| <b>ALL FUND TOTALS</b>                | <b>548.3884</b> | <b>559.0384</b> | <b>570.0384</b> | <b>1.7500</b>  | <b>571.7884</b> |



**City of Grand Island**

**2014-2015**

**Annual Budget**

**and Program of Municipal Services**

General Fund



## GENERAL FUND

|                              | <u>2012</u><br><u>ACTUAL</u> | <u>2013</u><br><u>ACTUAL</u> | <u>2014</u><br><u>BUDGET</u> | <u>2014</u><br><u>FORECAST</u> | <u>2015</u><br><u>BUDGET</u> |
|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| Beginning Cash Balance       | 6,307,153                    | 8,463,183                    | 10,117,865                   | 11,331,491                     | 11,093,193                   |
| <b><u>Revenues</u></b>       |                              |                              |                              |                                |                              |
| General Government           | 1,472,086                    | 1,511,592                    | 1,650,951                    | 2,169,839                      | 1,665,477                    |
| Public Safety                | 4,113,173                    | 4,098,175                    | 4,217,661                    | 4,934,822                      | 4,447,951                    |
| Public Works                 | 240,639                      | 702,347                      | 581,171                      | 544,135                        | 544,049                      |
| Environment & Leisure        | 1,504,874                    | 1,485,695                    | 1,654,386                    | 1,705,264                      | 1,742,011                    |
| Other                        | 26,662,741                   | 27,985,230                   | 28,574,356                   | 28,563,287                     | 29,857,326                   |
| Total Revenue                | <u>33,993,513</u>            | <u>35,783,039</u>            | <u>36,678,525</u>            | <u>37,917,347</u>              | <u>38,256,814</u>            |
| Transfers In                 | 4,321,498                    | 4,085,933                    | 4,523,000                    | 4,626,831                      | 4,740,000                    |
| Subtotal                     | <u>38,315,011</u>            | <u>39,868,972</u>            | <u>41,201,525</u>            | <u>42,544,178</u>              | <u>42,996,814</u>            |
| Total Resources Available    | <u>44,622,164</u>            | <u>48,332,155</u>            | <u>51,319,390</u>            | <u>53,875,669</u>              | <u>54,090,007</u>            |
| <b><u>Disbursements</u></b>  |                              |                              |                              |                                |                              |
| General Government           | 3,631,009                    | 3,867,952                    | 4,432,480                    | 4,288,657                      | 4,643,329                    |
| Public Safety                | 16,835,984                   | 17,831,174                   | 20,236,188                   | 19,503,061                     | 21,024,239                   |
| Public Works                 | 5,612,524                    | 6,050,425                    | 6,835,760                    | 6,529,125                      | 7,215,414                    |
| Environment & Leisure        | 5,202,458                    | 5,169,518                    | 5,911,197                    | 5,840,698                      | 6,033,377                    |
| Other                        | 1,359,884                    | 1,715,456                    | 1,523,616                    | 1,611,551                      | 1,388,096                    |
| State Fair Bldg              | 753,112                      | 753,112                      | 753,500                      | 753,500                        | 753,500                      |
| Total Disbursements          | <u>33,394,970</u>            | <u>35,387,638</u>            | <u>39,692,741</u>            | <u>38,526,592</u>              | <u>41,057,955</u>            |
| Transfers Out                | 2,764,011                    | 1,613,027                    | 3,157,538                    | 4,255,884                      | 3,210,000                    |
| Total Requirements           | <u>36,158,982</u>            | <u>37,000,664</u>            | <u>42,850,279</u>            | <u>42,782,476</u>              | <u>44,267,955</u>            |
| Ending Cash Balance          | <u>8,463,183</u>             | <u>11,331,491</u>            | <u>8,469,111</u>             | <u>11,093,193</u>              | <u>9,822,052</u>             |
| Unrestricted Cash            | 7,970,922                    | 10,528,593                   | 7,327,311                    | 9,947,703                      | 8,270,357                    |
| Restricted Cash-Food & Drink | 492,261                      | 802,897                      | 1,141,800                    | 1,145,490                      | 1,551,695                    |
|                              | <u>8,463,183</u>             | <u>11,331,491</u>            | <u>8,469,111</u>             | <u>11,093,193</u>              | <u>9,822,052</u>             |

## GENERAL FUND TRANSFERS

|                                       |                                 | <u>2012</u>      | <u>2013</u>      | <u>2014</u>      | <u>2014</u>      | <u>2015</u>      |
|---------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                                 | <u>ACTUAL</u>    | <u>ACTUAL</u>    | <u>BUDGET</u>    | <u>FORECAST</u>  | <u>BUDGET</u>    |
| <b><u>Operating Transfers In</u></b>  |                                 |                  |                  |                  |                  |                  |
| <b><u>To</u></b>                      | <b><u>From</u></b>              |                  |                  |                  |                  |                  |
| General Fund - 100                    | Gas Tax - 210                   | 2,530,000        | 2,700,000        | 2,700,000        | 2,700,000        | 2,900,000        |
| General Fund - 100                    | Community Grants - 251          | 755              | -                | -                | -                | -                |
| General Fund - 100                    | Debt Service - 310              | 546,100          | -                | -                | -                | -                |
| General Fund - 100                    | Golf Course - 510               | -                | -                | -                | -                | 25,000           |
| General Fund - 100                    | Electric Utility - 520          | 689,459          | 811,019          | 800,000          | 798,670          | 825,000          |
| General Fund - 100                    | Water Utility - 525             | 54,683           | 83,718           | 90,000           | 100,161          | 90,000           |
| General Fund - 100                    | Fleet Services - 610            | 25,000           | 18,000           | -                | -                | -                |
| General Fund - 100                    | Fire Reserve - 810              | 475,502          | 473,195          | -                | -                | -                |
| General Fund - 100                    | Employee Benefit Trust - 825    | -                | -                | 933,000          | 1,028,000        | 900,000          |
| <b>Total</b>                          |                                 | <b>4,321,498</b> | <b>4,085,933</b> | <b>4,523,000</b> | <b>4,626,831</b> | <b>4,740,000</b> |
| <b><u>Operating Transfers Out</u></b> |                                 |                  |                  |                  |                  |                  |
| <b><u>From</u></b>                    | <b><u>To</u></b>                |                  |                  |                  |                  |                  |
| General Fund - 100                    | Economic Development - 238      | 750,000          | 750,000          | 750,000          | 750,000          | 750,000          |
| General Fund - 100                    | Community Development - 250     | 110,000          | -                | 100,000          | -                | 100,000          |
| General Fund - 100                    | Metropolitan Planning Org - 225 | -                | -                | 110,000          | 110,000          | 110,000          |
| General Fund - 100                    | Transportation Fund - 226       | -                | -                | 100,000          | 100,000          | 100,000          |
| General Fund - 100                    | Debt Service - 310              | 774,000          | -                | -                | -                | 1,450,000        |
| General Fund - 100                    | Capital Projects - 400          | 1,120,549        | 703,989          | 700,000          | 700,000          | 700,000          |
| General Fund - 100                    | Capital Projects - 400          | -                | -                | 905,000          | 2,096,000        | -                |
| General Fund - 100                    | Golf Course - 510               | -                | -                | 492,538          | 499,884          | -                |
| General Fund - 100                    | Pension Trust - 800             | 9,112            | 6,038            | -                | -                | -                |
| General Fund - 100                    | Police Reserve - 805            | 350              | 153,000          | -                | -                | -                |
| <b>Total</b>                          |                                 | <b>2,764,011</b> | <b>1,613,027</b> | <b>3,157,538</b> | <b>4,255,884</b> | <b>3,210,000</b> |

**CITY OF GRAND ISLAND  
GENERAL FUND  
2015 BUDGET  
ALLOCATION OF REVENUES**

| <u>EXPENDITURES</u>       | <u>Operating</u>  | <u>Capital<br/>Outlay</u> | <u>Debt<br/>Service</u> | <u>Total</u>      |
|---------------------------|-------------------|---------------------------|-------------------------|-------------------|
| General Government        | 4,495,329         | 148,000                   |                         | 4,643,329         |
| Public Safety             | 20,422,739        | 601,500                   |                         | 21,024,239        |
| Public Works              | 6,693,862         | 521,552                   |                         | 7,215,414         |
| Environment & Leisure     | 5,915,377         | 118,000                   |                         | 6,033,377         |
| Non-Departmental          | 72,742            | -                         | 2,068,854               | 2,141,596         |
| Transfers                 | 3,210,000         |                           | -                       | 3,210,000         |
| <b>TOTAL REQUIREMENTS</b> | <b>40,810,049</b> | <b>1,389,052</b>          | <b>2,068,854</b>        | <b>44,267,955</b> |

**REVENUES**

|                       |           |  |  |           |
|-----------------------|-----------|--|--|-----------|
| General Government    | 1,665,477 |  |  | 1,665,477 |
| Public Safety         | 4,447,951 |  |  | 4,447,951 |
| Public Works          | 544,049   |  |  | 544,049   |
| Environment & Leisure | 1,742,011 |  |  | 1,742,011 |
| Non-Departmental      | 6,270,664 |  |  | 6,270,664 |

**OTHER REVENUE SOURCES**

|                                  |                   |                    |                    |                   |
|----------------------------------|-------------------|--------------------|--------------------|-------------------|
| Gas Tax                          | 2,900,000         | -                  |                    | 2,900,000         |
| Pension Fund Transfers           | 900,000           |                    |                    | 900,000           |
| Electric In-Lieu of Tax Transfer | 825,000           |                    |                    | 825,000           |
| Water In-Lieu of Tax Transfer    | 90,000            |                    |                    | 90,000            |
| Sales Tax                        | 14,410,527        |                    |                    | 14,410,527        |
| Motor Vehicle Tax                | 1,291,286         |                    |                    | 1,291,286         |
| Property Tax                     | 7,884,849         |                    |                    | 7,884,849         |
| <b>TOTAL RESOURCES</b>           | <b>42,971,814</b> |                    |                    | <b>42,971,814</b> |
| Cash Reserves Earned (Used)      | 2,161,765         | (1,389,052)        | (2,068,854)        | (1,296,141)       |
|                                  | <b>40,810,049</b> | <b>(1,389,052)</b> | <b>(2,068,854)</b> | <b>44,267,955</b> |

**BEGINNING CASH** **10,117,865**

Cash Reserves - Debt (2,068,854)

Cash Reserves - Capital Outlay (1,389,052)

Cash Reserves - Operating 2,161,765

**ENDING CASH** **8,821,724**

Unrestricted Cash 7,679,924

Restricted Cash-Food & Drink 1,141,800

**8,821,724**

## General Fund Revenue Detail

|                                 | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>ADMINISTRATION</b>           |                  |                  |                  |                  |                  |
| CO-PAY HEALTH INSURANCE         | 2,233            | 2,990            | -                | 3,538            | 4,629            |
| OTHER REVENUE                   | 86,000           | 86,000           | 86,000           | 86,000           | 86,000           |
|                                 | 88,233           | 88,990           | 86,000           | 89,538           | 90,629           |
| <b>CITY CLERK</b>               |                  |                  |                  |                  |                  |
| CLERK FEES                      | 26,930           | 21,695           | 19,000           | 21,998           | 19,000           |
| CO-PAY HEALTH INSURANCE         | 899              | 1,037            | 845              | 844              | 1,203            |
|                                 | 27,829           | 22,732           | 19,845           | 22,842           | 20,203           |
| <b>FINANCE</b>                  |                  |                  |                  |                  |                  |
| OTHER FEES & SERVICES           | 9,514            | 22,495           | 10,500           | 11,000           | 10,500           |
| CO-PAY HEALTH INSURANCE         | 32,899           | 38,395           | 47,655           | 47,655           | 47,963           |
| SALARY REIMBURSEMENT            | 1,264,904        | 1,316,579        | 1,462,960        | 1,389,942        | 1,477,807        |
| OTHER REVENUE                   | -                | 20               | -                | -                | -                |
|                                 | 1,307,317        | 1,377,489        | 1,521,115        | 1,448,597        | 1,536,270        |
| <b>LEGAL</b>                    |                  |                  |                  |                  |                  |
| STOP CLASS REVENUE              | 4,437            | 3,978            | 5,000            | 5,000            | 5,000            |
| CO-PAY HEALTH INSURANCE         | 2,501            | 2,009            | 3,643            | 3,643            | 3,642            |
| OTHER REVENUE                   | -                | 70               | -                | -                | -                |
|                                 | 6,938            | 6,057            | 8,643            | 8,643            | 8,642            |
| <b>CITY HALL</b>                |                  |                  |                  |                  |                  |
| CO-PAY HEALTH INSURANCE         | 2,776            | 1,759            | 3,643            | 1,387            | 1,566            |
| SALE OF FIXED ASSETS            | -                | -                | -                | 590,975          | -                |
| TRADE-IN ALLOWANCE-MACHINERY    | -                | 8,070            | -                | -                | -                |
| ONE STOP BUILDING-OTHER RENTAL  | 31,377           | -                | -                | -                | -                |
|                                 | 34,153           | 9,829            | 3,643            | 592,362          | 1,566            |
| <b>HUMAN RESOURCES</b>          |                  |                  |                  |                  |                  |
| OTHER REVENUE                   | -                | -                | -                | -                | -                |
| CO-PAY HEALTH INSURANCE         | 7,596            | 6,496            | 8,167            | 7,857            | 8,167            |
| OTHER REVENUE                   | 20               | -                | -                | -                | -                |
|                                 | 7,616            | 6,496            | 8,167            | 7,857            | 8,167            |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>1,472,086</b> | <b>1,511,592</b> | <b>1,647,413</b> | <b>2,169,839</b> | <b>1,665,477</b> |

## General Fund Revenue Detail

|                                       | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|
| <b>BUILDING INSPECTION</b>            |                |                |                |                  |                |
| BUILDING PERMIT                       | 486,130        | 497,517        | 412,415        | 450,000          | 412,415        |
| BUILDING LICENSE                      | 52,615         | 54,864         | 54,550         | 65,000           | 54,550         |
| BACKFLOW REIMBURSEMENT                | 77,277         | 77,290         | 70,000         | 70,000           | 70,000         |
| CO-PAY HEALTH INSURANCE               | 16,744         | 19,199         | 21,482         | 21,482           | 19,608         |
| OTHER REVENUE                         | 12,167         | 6,825          | 11,000         | 5,700            | 11,000         |
| SALE OF FIXED ASSETS                  | -              | 2,316          | -              | -                | -              |
|                                       | 644,933        | 658,011        | 569,447        | 612,182          | 567,573        |
| <b>FIRE SERVICES</b>                  |                |                |                |                  |                |
| HALL COUNTY AMBULANCE CONTRACT        | 203,275        | 200,861        | -              | -                | 77,000         |
| FIRE - FEDERAL GRANTS                 | -              | -              | -              | 10,854           | -              |
| GRANTS-PAYROLL REIMBURSEMENT          | 27,723         | 8,327          | -              | 10,854           | -              |
| INSPECTION FEES                       | 36,506         | 50,640         | 40,000         | 40,000           | 40,000         |
| BURN PERMIT                           | 1,530          | 1,340          | 1,340          | 1,340            | 1,340          |
| FIRE - AMBULANCE SERVICE FEES         | 1,309,802      | 1,354,881      | 1,394,314      | -                | -              |
| FIRE - OTHER FEES AND SERVICES        | 13,734         | 17,600         | 17,600         | 17,600           | 17,600         |
| FIRE - RECOVERY OF BAD DEBTS          | 40,197         | 33,282         | 157,661        | 90,795           | 85,155         |
| FIRE - CO-PAY HEALTH INSURANCE        | 108,607        | 123,952        | 157,661        | 90,795           | 85,155         |
| FIRE - OTHER REVENUE                  | 13,797         | 14,297         | 11,563         | 10,045           | 1,000          |
| FIRE - SALE OF FIXED ASSETS           | -              | 20,855         | 3,000          | 617,297          | 3,000          |
| AMBULANCE - COUNTY AMBULANCE CONTRACT | -              | -              | -              | -                | 77,000         |
| AMBULANCE - RECOVERY OF BAD DEBTS     | -              | -              | -              | 66,860           | 66,097         |
| AMBULANCE - CO-PAY HEALTH INSURANCE   | -              | -              | -              | 400              | 1,000          |
|                                       | 1,755,172      | 1,826,035      | 1,783,139      | 956,840          | 454,347        |
| <b>POLICE SERVICES</b>                |                |                |                |                  |                |
| WEED ASSESSMENTS                      | 250            | 223            | -              | -                | -              |
| WEED ASSESSMENTS INTEREST             | 64             | 88             | -              | -                | -              |
| STATE AID TO CITIES                   | -              | -              | 260,000        | 365,000          | 296,000        |
| FEDERAL GRANTS                        | 255,532        | 251,837        | -              | -                | -              |
| DOG & CAT LICENSES                    | 42,426         | 27,578         | 0              | -                | -              |
| OTHER INTERGOVERNMENTAL               | 234,693        | 235,673        | 17,000         | 21,000           | 25,000         |
| ALCOHOL TESTING                       | 20,981         | 20,963         | 72,000         | 72,000           | 75,000         |
| STORAGE FEES                          | 90,478         | 88,390         | 20,000         | 20,000           | 22,000         |
| IMPOUND FEES                          | 28,130         | 22,950         | 70,000         | 72,000           | 72,000         |
| TOWING CHARGES                        | 90,618         | 72,177         | 4,000          | 4,200            | 4,500          |
| SALE OF RECORDS                       | 6,144          | 5,683          | 2,000          | 2,000            | 2,000          |

## General Fund Revenue Detail

|                                   | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| WEED MOWING SERVICES              | 151              | 440              | 4,000            | 4,500            | 4,200            |
| OTHER FEES & SERVICES             | 5,982            | 10,299           | 2,000            | 1,400            | 2,000            |
| UNCLAIMED PROPERTY                | 9,303            | 2,208            | -                | -                | -                |
| CO-PAY HEALTH INSURANCE           | 139,829          | 156,280          | -                | -                | -                |
| OTHER REVENUE                     | 11,130           | 7,520            | -                | -                | -                |
| TRADE IN ALLOW - VEHICLES         | -                | -                | 30,000           | 30,000           | 30,000           |
| SALE OF FIXED ASSETS              | 10,636           | 37,506           | -                | -                | -                |
| LAW ENFORCEMENT-OTHER INTERGOV'T  | 66,861           | 68,849           | 1,769            | 1,769            | 1,769            |
| LAW ENFORCEMENT-CO-PAY HEALTH INS | 1,635            | 1,880            | -                | -                | -                |
| LAW ENFORCEMENT-OTHER REVENUE     | -                | 125              | -                | -                | -                |
|                                   | <b>1,014,842</b> | <b>1,010,670</b> | <b>482,769</b>   | <b>593,869</b>   | <b>534,469</b>   |
| <b>EMERGENCY MANAGEMENT</b>       |                  |                  |                  |                  |                  |
| LEPC REIMBURSEMENT                | -                | -                | 462,135          | 451,086          | 462,135          |
| COUNTY SHARE OF COMM/CIVIL        | 427,504          | 326,625          | 150,000          | 150,000          | 150,000          |
| FEDERAL GRANTS                    | 141,998          | 150,483          | 5,000            | 2,500            | 5,000            |
| EMERGENCY MGMT-CO-PAY HLTH INS    | 6,414            | 7,497            | -                | -                | -                |
| EMERGENCY MGMT-OTHR REVENUE       | -                | 28               | -                | -                | -                |
| ALARM FEES                        | 89,903           | 86,478           | 16,000           | 16,000           | 16,000           |
| AMBULANCE SERVICE FEES            | 16,410           | 16,720           | 21,981           | 21,981           | 20,558           |
| COMMUNICATION CO-PAY HLTH INS     | 15,997           | 15,608           | -                | -                | -                |
| COMMUNICATION-OTHER REVENUE       | -                | 20               | -                | -                | -                |
|                                   | <b>698,226</b>   | <b>603,459</b>   | <b>655,116</b>   | <b>641,567</b>   | <b>653,693</b>   |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>4,113,173</b> | <b>4,098,175</b> | <b>3,490,471</b> | <b>2,804,458</b> | <b>2,210,082</b> |
| <b>ENGINEERING</b>                |                  |                  |                  |                  |                  |
| ENGINEERING PERMIT                | 10,631           | 11,162           | 3,000            | 1,000            | 3,000            |
| LICENSE AGREEMENT FEES            | 4,571            | 4,450            | 343,000          | 307,400          | 300,000          |
| ENGINEERING SERVICES              | -                | 429,000          | -                | -                | -                |
| MAPS & PRINT SALES                | 5                | 5                | 23,559           | 23,558           | 18,622           |
| CO-PAY HEALTH INSURANCE           | 11,059           | 15,327           | 500              | 250              | 1,000            |
| OTHER REVENUE                     | 5,730            | 31,222           | -                | -                | -                |
|                                   | <b>31,996</b>    | <b>491,166</b>   | <b>370,059</b>   | <b>332,208</b>   | <b>322,622</b>   |

## General Fund Revenue Detail

|                                  | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget |
|----------------------------------|----------------|----------------|----------------|------------------|----------------|
| <b>STREET &amp; ALLEY</b>        |                |                |                |                  |                |
| PAVING PERMIT                    | 26,206         | 20,772         | 4,000          | 4,000            | 8,000          |
| INCENTIVE PAYMENT                | 4,000          | 4,000          | 40,000         | 40,815           | 40,815         |
| SERV & MAINT CONTRACT-STATE      | 45,451         | 40,815         | -              | -                | -              |
| OTHER INTERGOVERNMENTAL          | -              | -              | 49,837         | 49,837           | 49,837         |
| CO-PAY HEALTH INSURANCE          | 36,899         | 43,247         | 7,500          | 7,500            | 7,500          |
| OTHER REVENUE                    | 34,937         | 41,272         | 15,000         | 15,000           | 71,500         |
| TRADE IN ALLOW-MACH & EQUIP      | 45,150         | 60,480         | 59,000         | 59,000           | 8,000          |
| TRADE IN ALLOW - VEHICLES        | 16,000         | -              | -              | -                | -              |
| SALE OF FIXED ASSETS             | -              | 595            | -              | -                | -              |
|                                  | <u>208,642</u> | <u>211,181</u> | <u>175,337</u> | <u>176,152</u>   | <u>185,652</u> |
| <b>TOTAL PUBLIC WORKS</b>        | <b>240,639</b> | <b>702,347</b> | <b>545,396</b> | <b>508,360</b>   | <b>508,274</b> |
| <b>PLANNING</b>                  |                |                |                |                  |                |
| COUNTY SHARE OF PLANNING         | 113,411        | 95,031         | 11,000         | 5,000            | -              |
| FEDERAL GRANTS                   | -              | -              | 1,200          | 1,800            | 1,500          |
| MAPS & PRINT SALES               | 1,685          | 2,335          | 1,800          | 500              | 1,800          |
| LETTER OF MAP REVIEW             | 1,100          | 1,150          | 5,017          | 5,017            | 5,017          |
| PLANNING-CO-PAY HEALTH INSURANCE | 4,423          | 6,657          | -              | -                | -              |
| OTHER REVENUE                    | 26,336         | 36,362         | -              | -                | -              |
|                                  | <u>146,954</u> | <u>141,535</u> | <u>19,017</u>  | <u>12,317</u>    | <u>8,317</u>   |
| <b>LIBRARY</b>                   |                |                |                |                  |                |
| FEDERAL GRANTS                   | -              | -              | 8,228          | 8,235            | 8,482          |
| STATE GRANTS                     | 10,341         | 8,228          | 11,000         | 11,000           | 11,330         |
| COPY MACHINE USE FEES            | 8,874          | 9,208          | 35,500         | 35,500           | 36,565         |
| FINES & PENALTIES                | 24,370         | 33,658         | 13,000         | 13,000           | 13,390         |
| NONRESIDENT CARD FEE             | 14,200         | 12,520         | -              | -                | -              |
| DONATIONS & CONTRIBUTIONS        | -              | -              | 26,278         | 26,276           | 24,201         |
| CO-PAY HEALTH INSURANCE          | 22,354         | 21,092         | -              | -                | -              |
| INTEREST & DIVIDEND REVENUE      | -              | -              | 3,000          | 3,200            | 3,090          |
| OTHER REVENUE                    | 3,658          | 3,102          | -              | -                | -              |
|                                  | <u>83,797</u>  | <u>87,806</u>  | <u>97,006</u>  | <u>97,211</u>    | <u>97,058</u>  |

## General Fund Revenue Detail

|                                       | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|
| <b>PARKS</b>                          |                |                |                |                  |                |
| PARK ADMINISTRATION - OTHER RENTAL    | -              | -              | 3,621          | 3,621            | 3,621          |
| PARK ADMINISTRATION - CO-PAY HLTH INS | 1,783          | 2,806          | -              | -                | -              |
| PARK OPERATIONS - CO-PAY HLTH INS     | 16,183         | 17,763         | 44,000         | 44,000           | 48,000         |
| PARK OPERATIONS - OTHER REVENUE       | 44,024         | 47,744         | -              | -                | -              |
| GREENHOUSE - CO-PAY HEALTH INS        | 1,938          | 2,389          | -              | -                | -              |
| CEMETERY BURIAL SERVICES              | 52,850         | 64,150         | -              | -                | -              |
| HOUSE RENTAL                          | -              | -              | 11,133         | 11,133           | 10,041         |
| CEMETERY - CO-PAY HEALTH INSURANCE    | 8,423          | 9,175          | 42,000         | 46,000           | 51,000         |
| SALE OF CEMETERY LOTS                 | 39,235         | 48,420         | -              | -                | -              |
| CEMETERY - OTHER REVENUE              | 35             | -              | -              | -                | -              |
|                                       | 164,470        | 192,447        | 100,754        | 104,754          | 112,662        |
| <b>RECREATION</b>                     |                |                |                |                  |                |
| RECREATION - CO-PAY HEALTH INS        | 2,022          | 1,124          | -              | -                | -              |
| PLAYGROUND REVENUE                    | 7,942          | 6,381          | -              | -                | -              |
| FLAG FOOTBALL REVENUE                 | 6,970          | 7,833          | -              | -                | -              |
| SOCCER REVENUE                        | 3,600          | 3,240          | -              | -                | -              |
| SOFTBALL PROGRAM                      | 500            | 10,150         | -              | -                | -              |
| STOLLEY PARK RAILWAY                  | 10,059         | 13,637         | 8,225          | 8,225            | 8,225          |
| FIELDHOUSE                            | 192,897        | 217,108        | 205,976        | 235,176          | 227,476        |
| SWIMMING LESSONS - WATER PARK         | 15,100         | 13,650         | 15,000         | 15,000           | 14,000         |
| WATER EQUIP RENTAL-WATER PRK          | 14,315         | 10,450         | 1,700          | 1,700            | 2,500          |
| LIFEGUARD REIMBURSE TRAINING          | 1,954          | 2,729          | 120,000        | 115,000          | 115,000        |
| CONCESSIONS - WATER PARK              | 117,243        | 91,015         | 70,000         | 69,481           | 71,565         |
| SEASON PASSES - WATER PARK            | 69,789         | 60,615         | 265,000        | 293,287          | 265,000        |
| ADMISSIONS - WATER PARK               | 265,007        | 196,009        | 55,000         | 55,000           | 60,000         |
| GROUP SALES - WATER PARK              | 60,640         | 41,185         | 4,000          | 4,000            | 3,300          |
| AQUATIC UNIFORM SALES                 | 3,083          | 3,376          | -              | -                | 999            |
| WATER PARK - CO-PAY HEALTH INS        | -              | -              | 6,000          | 6,000            | 4,000          |
| SOUVENIR SALES                        | 4,175          | 2,041          | 1,000          | 1,000            | 2,400          |
| OTHER REVENUE-WATER PARK              | 1,469          | 2,413          | -              | -                | -              |
| SWIMMING LESSONS - LINCOLN POOL       | 8,425          | 10,806         | -              | -                | -              |
| ADMISSIONS - LINCOLN POOL             | 15,324         | 37,058         | -              | -                | 400            |
| OTHER REVENUE-LINCOLN POOL            | 67             | 496            | -              | -                | -              |
|                                       | 800,579        | 731,316        | 751,901        | 803,869          | 774,865        |



## General Fund Revenue Detail

|                                       | 2012<br>Actual          | 2013<br>Actual          | 2014<br>Budget          | 2014<br>Forecast        | 2015<br>Budget          |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>PUBLIC INFORMATION</b>             |                         |                         |                         |                         |                         |
| CABLE T.V. FRANCHISE FEES             | 20,000                  | 27,473                  | 1,528                   | 1,528                   | 1,856                   |
| CO-PAY HEALTH INSURANCE               | 2,917                   | 3,340                   | 200                     | 40                      | 200                     |
| OTHER REVENUE                         | 125                     | -                       | -                       | -                       | -                       |
|                                       | <u>23,042</u>           | <u>30,813</u>           | <u>1,728</u>            | <u>1,568</u>            | <u>2,056</u>            |
| <b>HEARTLAND PUBLIC SHOOTING PARK</b> |                         |                         |                         |                         |                         |
| MEMBERSHIP FEES                       | -                       | -                       | 203,680                 | 165,000                 | 200,000                 |
| SPECIAL EVENTS REVENUE                | 151,429                 | 157,680                 | 14,000                  | 14,000                  | 14,000                  |
| SPORTING CLAY REVENUE                 | 13,670                  | 13,590                  | 1,500                   | 1,500                   | 1,700                   |
| SPORTING CLAY REV-PUNCH CARDS         | 1,651                   | 1,710                   | 2,000                   | 2,000                   | 3,250                   |
| SPORTING CLAY REVENUE-YOUTH           | 2,337                   | 3,261                   | 500                     | 500                     | 775                     |
| SPORTING CLAY LEAGUE                  | 128                     | 778                     | 6,000                   | 6,000                   | 6,300                   |
| TRAP REVENUE                          | 6,191                   | 6,296                   | 750                     | 750                     | 1,200                   |
| TRAP REVENUE-PUNCH CARDS              | 869                     | 1,282                   | 20,000                  | 20,000                  | 21,000                  |
| TRAP REVENUE-YOUTH                    | 20,083                  | 21,635                  | -                       | 500                     | 2,000                   |
| TRAP LEAGUE                           | 512                     | 2,121                   | 6,875                   | 6,875                   | 5,000                   |
| SKEET REVENUE                         | 6,569                   | 4,434                   | 11,000                  | 11,000                  | 6,250                   |
| SKEET REVENUE-PUNCH CARDS             | 11,223                  | 6,124                   | 1,250                   | 1,250                   | 1,500                   |
| SHEET REVENUE-YOUTH                   | 1,330                   | 1,524                   | 4,000                   | 4,000                   | 2,500                   |
| SKEET LEAGUE                          | 3,821                   | 2,510                   | 2,500                   | 2,500                   | 1,750                   |
| 5-STAND REVENUE                       | 2,409                   | 1,662                   | 375                     | 375                     | 300                     |
| 5-STAND REVENUE-YOUTH                 | 385                     | 219                     | 3,500                   | 3,000                   | 4,000                   |
| SHOTGUN SHELL REVENUE                 | 3,335                   | 4,196                   | 2,500                   | 2,500                   | 1,250                   |
| RIFLE-PISTOL LEAGUES                  | 2,737                   | 1,109                   | 27,000                  | 27,000                  | 27,000                  |
| RIFLE-PISTOL REVENUE                  | 27,618                  | 26,662                  | -                       | -                       | -                       |
| ARCHERY REVENUE                       | -                       | 269                     | 3,600                   | 3,600                   | 3,600                   |
| MISC MERCHANDISE SALES                | 3,241                   | 3,751                   | 3,500                   | 3,500                   | 4,000                   |
| CART RENTAL FEE                       | 3,646                   | 4,119                   | 1,000                   | 1,000                   | 3,750                   |
| CAMPING-RV FEES                       | 3,085                   | 3,910                   | 5,250                   | 5,250                   | 6,500                   |
| OTHER RENTAL                          | 5,223                   | 8,376                   | 20,000                  | 20,000                  | 20,000                  |
| DONATIONS & CONTRIBUTIONS             | 8,300                   | 20,045                  | 3,500                   | 3,500                   | 2,000                   |
| CONCESSIONS - SHOOT PARK              | 3,240                   | 1,827                   | 5,720                   | 5,720                   | 4,025                   |
| CO-PAY HEALTH INSURANCE               | 2,022                   | 2,671                   | 1,000                   | 1,000                   | 500                     |
| OTHER REVENUE                         | 976                     | 18                      | -                       | -                       | -                       |
|                                       | <u>286,032</u>          | <u>301,777</u>          | <u>351,000</u>          | <u>312,320</u>          | <u>344,150</u>          |
| <b>TOTAL ENVIRONMENT AND LEISURE</b>  | <b><u>1,504,874</u></b> | <b><u>1,485,695</u></b> | <b><u>1,321,406</u></b> | <b><u>1,332,039</u></b> | <b><u>1,339,108</u></b> |

## General Fund Revenue Detail

|                                    | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Forecast  | 2015<br>Budget    |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>NONDEPARTMENTAL</b>             |                   |                   |                   |                   |                   |
| PROPERTY TAXES                     | 6,617,388         | 7,129,166         | 896,350           | 896,872           | 923,779           |
| MOTOR VEHICLE TAX                  | 842,091           | 875,088           | -                 | -                 | -                 |
| NATURAL GAS FRANCHISE              | 505,336           | 532,355           | 463,719           | 430,000           | 408,500           |
| WIRELESS FRANCHISE                 | 479,894           | 452,288           | 128,472           | 101,364           | 96,296            |
| TELEPHONE FRANCHISE                | 142,228           | 113,488           | 1,504,310         | 1,516,093         | 1,584,317         |
| FOOD & BEV OCCUPATION TAX          | 1,395,525         | 1,458,895         | 524,750           | 519,000           | 519,000           |
| CABLE T.V. FRANCHISE               | 480,329           | 500,387           | -                 | -                 | -                 |
| BINGO OCCUPATION TAX               | -                 | -                 | 62,315            | 62,383            | 64,255            |
| LIQUOR OCCUPATION TAX              | 72,135            | 69,205            | 1,275             | 1,020             | 1,275             |
| OTHER FRANCHISE TAXES              | 1,375             | 1,150             | 13,993,877        | 14,059,051        | 14,410,527        |
| GENERAL SALES TAX                  | 13,390,256        | 13,715,579        | 1,231,094         | 1,259,791         | 1,291,286         |
| MOTOR VEHICLE SALES TAX            | 1,165,798         | 1,274,005         | 590,676           | 552,000           | 425,000           |
| MUNICIPAL EQUILIZATION FUNDS       | 36,423            | 320,734           | -                 | -                 | -                 |
| CONTINGENCY GRANTS                 | -                 | -                 | 1,200             | 1,200             | 1,200             |
| ADMIN CHARGE - PLANNING            | 1,200             | 1,200             | 30,390            | 31,147            | 32,081            |
| ADMIN CHARGE - LANDFILL            | 29,118            | 29,309            | 13,472            | 13,451            | 13,854            |
| ADMIN CHARGE - GOLF COURSE         | 14,012            | 13,312            | 1,048,484         | 1,086,295         | 1,140,609         |
| ADMIN CHARGE FOR SERV - ELEC       | 1,039,994         | 1,033,800         | 89,567            | 93,675            | 96,485            |
| ADMIN CHARGE FOR SERV-WATER        | 90,932            | 91,978            | 204,041           | 213,487           | 219,892           |
| ADMIN CHARGE FOR SERV-SEWER        | 199,300           | 202,613           | 15                | -                 | 15                |
| COPY MACHINE USE FEES              | 261               | 43                | 11,000            | 11,000            | 11,000            |
| OTHER RENTAL                       | 11,000            | 11,000            | -                 | -                 | -                 |
| HEALTH INSURANCE CO-PAY            | -                 | -                 | 33,253            | 33,253            | 33,585            |
| INTEREST & DIVIDEND REVENUE        | 53,479            | 69,562            | -                 | -                 | -                 |
| LOAN PROCEEDS-PRINCIPAL            | -                 | -                 | 23,000            | 25,000            | 25,000            |
| OTHER REVENUE                      | 28,000            | 29,917            | -                 | -                 | -                 |
| SALES TAX                          | 66,668            | 60,156            | 38,271,814        | 15,000            | 15,000            |
|                                    | <b>26,662,741</b> | <b>27,985,230</b> | <b>59,123,074</b> | <b>20,921,082</b> | <b>21,312,956</b> |
| <b>Total General Fund Revenues</b> | <b>33,993,513</b> | <b>35,783,039</b> | <b>66,127,760</b> | <b>27,735,778</b> | <b>27,035,897</b> |

# General Fund Appropriation Summary

|   | 2012<br>Actual | 2013<br>Actual | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget |
|---|----------------|----------------|----------------|------------------|----------------|
| <b>General Government</b>               |                |                |                |                  |                |
| City Administrator's Office             | 225,762        | 304,313        | 352,920        | 359,475          | 392,633        |
| Economic Development                    | 355,750        | 395,147        | 420,000        | 420,000          | 525,000        |
| Mayor's Office                          | 15,174         | 18,676         | 22,386         | 19,072           | 24,853         |
| Legislative                             | 72,007         | 81,999         | 90,189         | 87,823           | 96,599         |
| City Clerk                              | 111,533        | 115,557        | 116,548        | 120,418          | 147,214        |
| Finance                                 | 1,870,506      | 1,991,769      | 2,173,607      | 2,087,663        | 2,236,399      |
| Legal                                   | 282,591        | 270,566        | 323,830        | 321,251          | 329,459        |
| City Hall                               | 299,698        | 272,059        | 403,653        | 353,134          | 351,103        |
| Human Resources                         | 397,988        | 417,865        | 529,347        | 519,821          | 540,069        |
|   | 3,631,009      | 3,867,952      | 4,432,480      | 4,288,657        | 4,643,329      |
| <b>Public Safety</b>                    |                |                |                |                  |                |
| Building Inspection                     | 782,418        | 803,861        | 920,579        | 883,848          | 955,629        |
| Fire Services                           | 6,810,242      | 6,933,352      | 7,392,345      | 4,061,294        | 4,489,680      |
| Emergency Medical Services              | -              | -              | -              | 3,109,454        | 3,238,213      |
| Police                                  | 8,206,109      | 9,046,873      | 10,706,803     | 10,245,416       | 10,966,505     |
| Emergency Management                    | 1,037,216      | 1,047,089      | 1,216,461      | 1,203,049        | 1,374,212      |
|   | 16,835,984     | 17,831,174     | 20,236,188     | 19,503,061       | 21,024,239     |
| <b>Public Works</b>                     |                |                |                |                  |                |
| Engineering                             | 845,410        | 894,453        | 1,086,187      | 1,041,238        | 1,239,376      |
| Streets & Transportation                | 4,767,114      | 5,155,972      | 5,749,573      | 5,487,887        | 5,976,038      |
|   | 5,612,524      | 6,050,425      | 6,835,760      | 6,529,125        | 7,215,414      |
| <b>Environment &amp; Leisure</b>        |                |                |                |                  |                |
| Planning                                | 233,769        | 251,577        | 272,207        | 270,869          | 290,098        |
| Library                                 | 1,704,836      | 1,646,324      | 1,827,355      | 1,774,477        | 1,839,290      |
| Parks                                   | 1,358,749      | 1,394,208      | 1,705,685      | 1,702,118        | 1,712,671      |
| Cemetery                                | 421,060        | 443,466        | 488,366        | 474,441          | 483,315        |
| Recreation                              | 382,399        | 347,404        | 382,936        | 387,008          | 405,406        |
| Aquatics                                | 554,896        | 503,821        | 603,948        | 603,970          | 596,757        |
| Public Information                      | 164,669        | 175,020        | 195,535        | 193,395          | 206,079        |
| Heartland Shooting Park                 | 382,081        | 407,699        | 435,165        | 434,420          | 499,761        |
|   | 5,202,458      | 5,169,518      | 5,911,197      | 5,840,698        | 6,033,377      |
| <b>Non-Department</b>                   |                |                |                |                  |                |
| Non-Department                          | 2,112,996      | 2,468,568      | 2,277,116      | 2,365,051        | 2,141,596      |
| <b>Total General Fund Appropriation</b> | 33,394,970     | 35,387,638     | 39,692,741     | 38,526,592       | 41,057,955     |

## General Fund Appropriation Detail

|  | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>General Government</b>                |                  |                  |                  |                  |                  |
| City Administrator's Office              |                  |                  |                  |                  |                  |
| Personnel Services                       | 211,371          | 239,514          | 282,748          | 289,337          | 311,563          |
| Operating Expenses                       | 14,391           | 64,798           | 70,172           | 70,138           | 71,070           |
| Capital Outlay                           | -                | -                | -                | -                | 10,000           |
| <b>Total City Administrator's Office</b> | <b>225,762</b>   | <b>304,313</b>   | <b>352,920</b>   | <b>359,475</b>   | <b>392,633</b>   |
| Economic Development                     |                  |                  |                  |                  |                  |
| Personnel Services                       | -                | -                | -                | -                | -                |
| Operating Expenses                       | 355,750          | 395,147          | 420,000          | 420,000          | 525,000          |
| Capital Outlay                           | -                | -                | -                | -                | -                |
| <b>Total Economic Development</b>        | <b>355,750</b>   | <b>395,147</b>   | <b>420,000</b>   | <b>420,000</b>   | <b>525,000</b>   |
| Mayor's Office                           |                  |                  |                  |                  |                  |
| Personnel Services                       | 14,007           | 14,007           | 14,015           | 14,015           | 16,439           |
| Operating Expenses                       | 1,167            | 4,670            | 8,371            | 5,057            | 8,414            |
| Capital Outlay                           | -                | -                | -                | -                | -                |
| <b>Total Mayor's Office</b>              | <b>15,174</b>    | <b>18,676</b>    | <b>22,386</b>    | <b>19,072</b>    | <b>24,853</b>    |
| Council                                  |                  |                  |                  |                  |                  |
| Personnel Services                       | 64,647           | 74,336           | 77,608           | 75,191           | 83,608           |
| Operating Expenses                       | 7,360            | 7,664            | 12,581           | 12,632           | 12,991           |
| Capital Outlay                           | -                | -                | -                | -                | -                |
| <b>Total Legislative</b>                 | <b>72,007</b>    | <b>81,999</b>    | <b>90,189</b>    | <b>87,823</b>    | <b>96,599</b>    |
| City Clerk                               |                  |                  |                  |                  |                  |
| Personnel Services                       | 82,609           | 84,992           | 91,182           | 90,537           | 98,564           |
| Operating Expenses                       | 28,925           | 30,564           | 25,366           | 29,881           | 48,650           |
| Capital Outlay                           | -                | -                | -                | -                | -                |
| <b>Total City Clerk</b>                  | <b>111,533</b>   | <b>115,557</b>   | <b>116,548</b>   | <b>120,418</b>   | <b>147,214</b>   |
| Finance                                  |                  |                  |                  |                  |                  |
| Personnel Services                       | 1,594,681        | 1,719,829        | 1,866,305        | 1,781,977        | 1,894,624        |
| Operating Expenses                       | 275,825          | 271,940          | 307,302          | 305,686          | 341,775          |
| Capital Outlay                           | -                | -                | -                | -                | -                |
| <b>Total Finance</b>                     | <b>1,870,506</b> | <b>1,991,769</b> | <b>2,173,607</b> | <b>2,087,663</b> | <b>2,236,399</b> |

## General Fund Appropriation Detail

|                                  | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Legal                            |                  |                  |                  |                  |                  |
| Personnel Services               | 258,206          | 242,129          | 278,743          | 276,164          | 291,809          |
| Operating Expenses               | 24,385           | 28,438           | 45,087           | 45,087           | 37,650           |
| Capital Outlay                   | -                | -                | -                | -                | -                |
| <b>Total Legal</b>               | <b>282,591</b>   | <b>270,566</b>   | <b>323,830</b>   | <b>321,251</b>   | <b>329,459</b>   |
| City Hall                        |                  |                  |                  |                  |                  |
| Personnel Services               | 113,095          | 87,957           | 112,819          | 90,534           | 106,269          |
| Operating Expenses               | 186,603          | 176,032          | 195,834          | 192,600          | 187,834          |
| Capital Outlay                   | -                | 8,070            | 95,000           | 70,000           | 57,000           |
| <b>Total City Hall</b>           | <b>299,698</b>   | <b>272,059</b>   | <b>403,653</b>   | <b>353,134</b>   | <b>351,103</b>   |
| Human Resources                  |                  |                  |                  |                  |                  |
| Personnel Services               | 339,000          | 342,421          | 373,433          | 369,401          | 398,581          |
| Operating Expenses               | 58,988           | 75,444           | 112,914          | 107,420          | 91,488           |
| Capital Outlay                   | -                | -                | 43,000           | 43,000           | 50,000           |
| <b>Total Personnel</b>           | <b>397,988</b>   | <b>417,865</b>   | <b>529,347</b>   | <b>519,821</b>   | <b>540,069</b>   |
| <b>GENERAL GOVERNMENT</b>        |                  |                  |                  |                  |                  |
| Personnel Services               | 2,677,614        | 2,805,185        | 3,096,853        | 2,987,156        | 3,201,457        |
| Operating Expenses               | 953,395          | 1,054,698        | 1,197,627        | 1,188,501        | 1,324,872        |
| Capital Outlay                   | -                | 8,070            | 138,000          | 113,000          | 117,000          |
| <b>TOTAL GENERAL GOVERNMENT</b>  | <b>3,631,009</b> | <b>3,867,952</b> | <b>4,432,480</b> | <b>4,288,657</b> | <b>4,643,329</b> |
| <b>Public Safety</b>             |                  |                  |                  |                  |                  |
| Building Inspection              |                  |                  |                  |                  |                  |
| Personnel Services               | 728,552          | 759,541          | 810,422          | 795,057          | 837,776          |
| Operating Expenses               | 38,195           | 44,320           | 89,157           | 71,300           | 96,853           |
| Capital Outlay                   | 15,671           | -                | 21,000           | 17,491           | 21,000           |
| <b>Total Building Inspection</b> | <b>782,418</b>   | <b>803,861</b>   | <b>920,579</b>   | <b>883,848</b>   | <b>955,629</b>   |
| Fire Services                    |                  |                  |                  |                  |                  |
| Personnel Services               | 5,514,161        | 5,705,374        | 6,386,222        | 3,554,007        | 3,896,072        |
| Operating Expenses               | 587,903          | 632,431          | 673,123          | 378,048          | 384,608          |
| Capital Outlay                   | 708,177          | 595,547          | 333,000          | 129,239          | 209,000          |
| <b>Total Fire Services</b>       | <b>6,810,242</b> | <b>6,933,352</b> | <b>7,392,345</b> | <b>4,061,294</b> | <b>4,489,680</b> |

## General Fund Appropriation Detail

|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Forecast  | 2015<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Emergency Medical Services                |                   |                   |                   |                   |                   |
| Personnel Services                        | -                 | -                 | -                 | 2,617,216         | 2,927,579         |
| Operating Expenses                        | -                 | -                 | -                 | 292,316           | 294,634           |
| Capital Outlay                            | -                 | -                 | -                 | 199,922           | 16,000            |
| <b>Total Emergency Medical Services</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>3,109,454</b>  | <b>3,238,213</b>  |
| Police                                    |                   |                   |                   |                   |                   |
| Personnel Services                        | 6,701,265         | 7,081,067         | 8,723,086         | 8,275,039         | 8,994,371         |
| Operating Expenses                        | 1,375,974         | 1,631,480         | 1,690,717         | 1,652,377         | 1,690,634         |
| Capital Outlay                            | 128,870           | 334,325           | 293,000           | 318,000           | 281,500           |
| <b>Total Police</b>                       | <b>8,206,109</b>  | <b>9,046,873</b>  | <b>10,706,803</b> | <b>10,245,416</b> | <b>10,966,505</b> |
| Emergency Management                      |                   |                   |                   |                   |                   |
| Personnel Services                        | 962,483           | 974,152           | 1,122,676         | 1,120,084         | 1,194,326         |
| Operating Expenses                        | 60,048            | 60,523            | 78,785            | 67,965            | 84,886            |
| Capital Outlay                            | 14,685            | 12,414            | 15,000            | 15,000            | 95,000            |
| <b>Total Emergency Management</b>         | <b>1,037,216</b>  | <b>1,047,089</b>  | <b>1,216,461</b>  | <b>1,203,049</b>  | <b>1,374,212</b>  |
| <b>PUBLIC SAFETY</b>                      |                   |                   |                   |                   |                   |
| Personnel Services                        | 13,906,461        | 14,520,134        | 17,042,406        | 16,361,403        | 17,850,124        |
| Operating Expenses                        | 2,062,120         | 2,368,755         | 2,531,782         | 2,462,006         | 2,551,615         |
| Capital Outlay                            | 867,403           | 942,286           | 662,000           | 679,652           | 622,500           |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>16,835,984</b> | <b>17,831,174</b> | <b>20,236,188</b> | <b>19,503,061</b> | <b>21,024,239</b> |
| <b>Public Works</b>                       |                   |                   |                   |                   |                   |
| Engineering                               |                   |                   |                   |                   |                   |
| Personnel Services                        | 760,088           | 791,407           | 990,283           | 938,538           | 1,038,579         |
| Operating Expenses                        | 85,323            | 103,046           | 95,904            | 102,700           | 174,132           |
| Capital Outlay                            | -                 | -                 | -                 | -                 | 26,665            |
| <b>Total Engineering</b>                  | <b>845,410</b>    | <b>894,453</b>    | <b>1,086,187</b>  | <b>1,041,238</b>  | <b>1,239,376</b>  |
| Streets & Transportation                  |                   |                   |                   |                   |                   |
| Personnel Services                        | 1,657,152         | 1,715,836         | 1,906,158         | 1,904,789         | 1,976,073         |
| Operating Expenses                        | 2,825,456         | 3,008,382         | 3,518,428         | 3,260,344         | 3,505,078         |
| Capital Outlay                            | 284,506           | 431,753           | 324,987           | 322,754           | 494,887           |
| <b>Total Streets &amp; Transportation</b> | <b>4,767,114</b>  | <b>5,155,972</b>  | <b>5,749,573</b>  | <b>5,487,887</b>  | <b>5,976,038</b>  |

## General Fund Appropriation Detail

|                                  | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PUBLIC WORKS</b>              |                  |                  |                  |                  |                  |
| Personnel Services               | 2,417,240        | 2,507,243        | 2,896,441        | 2,843,327        | 3,014,652        |
| Operating Expenses               | 2,910,778        | 3,111,428        | 3,614,332        | 3,363,044        | 3,679,210        |
| Capital Outlay                   | 284,506          | 431,753          | 324,987          | 322,754          | 521,552          |
| <b>TOTAL PUBLIC WORKS</b>        | <b>5,612,524</b> | <b>6,050,425</b> | <b>6,835,760</b> | <b>6,529,125</b> | <b>7,215,414</b> |
| <b>Environment &amp; Leisure</b> |                  |                  |                  |                  |                  |
| Planning                         |                  |                  |                  |                  |                  |
| Personnel Services               | 215,436          | 232,224          | 251,137          | 251,137          | 267,782          |
| Operating Expenses               | 18,333           | 19,352           | 21,070           | 19,732           | 22,316           |
| Capital Outlay                   | -                | -                | -                | -                | -                |
| <b>Total Planning</b>            | <b>233,769</b>   | <b>251,577</b>   | <b>272,207</b>   | <b>270,869</b>   | <b>290,098</b>   |
| Library                          |                  |                  |                  |                  |                  |
| Personnel Services               | 1,121,490        | 1,103,965        | 1,205,505        | 1,191,128        | 1,237,031        |
| Operating Expenses               | 562,725          | 542,359          | 566,850          | 566,849          | 572,259          |
| Capital Outlay                   | 20,620           | -                | 55,000           | 16,500           | 30,000           |
| <b>Total Library</b>             | <b>1,704,836</b> | <b>1,646,324</b> | <b>1,827,355</b> | <b>1,774,477</b> | <b>1,839,290</b> |
| Parks                            |                  |                  |                  |                  |                  |
| Personnel Services               | 1,014,236        | 1,016,123        | 1,139,799        | 1,133,229        | 1,188,394        |
| Operating Expenses               | 344,513          | 378,085          | 418,886          | 426,659          | 426,277          |
| Capital Outlay                   | -                | -                | 147,000          | 142,230          | 98,000           |
| <b>Total Parks</b>               | <b>1,358,749</b> | <b>1,394,208</b> | <b>1,705,685</b> | <b>1,702,118</b> | <b>1,712,671</b> |
| Cemetery                         |                  |                  |                  |                  |                  |
| Personnel Services               | 368,780          | 371,938          | 409,837          | 403,182          | 421,211          |
| Operating Expenses               | 52,279           | 55,728           | 61,529           | 56,229           | 62,104           |
| Capital Outlay                   | -                | 15,800           | 17,000           | 15,030           | -                |
| <b>Total Cemetery</b>            | <b>421,060</b>   | <b>443,466</b>   | <b>488,366</b>   | <b>474,441</b>   | <b>483,315</b>   |
| Recreation                       |                  |                  |                  |                  |                  |
| Personnel Services               | 270,718          | 237,663          | 269,210          | 273,666          | 287,042          |
| Operating Expenses               | 111,681          | 109,741          | 113,726          | 113,342          | 118,364          |
| Capital Outlay                   | -                | -                | -                | -                | -                |
| <b>Total Recreation</b>          | <b>382,399</b>   | <b>347,404</b>   | <b>382,936</b>   | <b>387,008</b>   | <b>405,406</b>   |

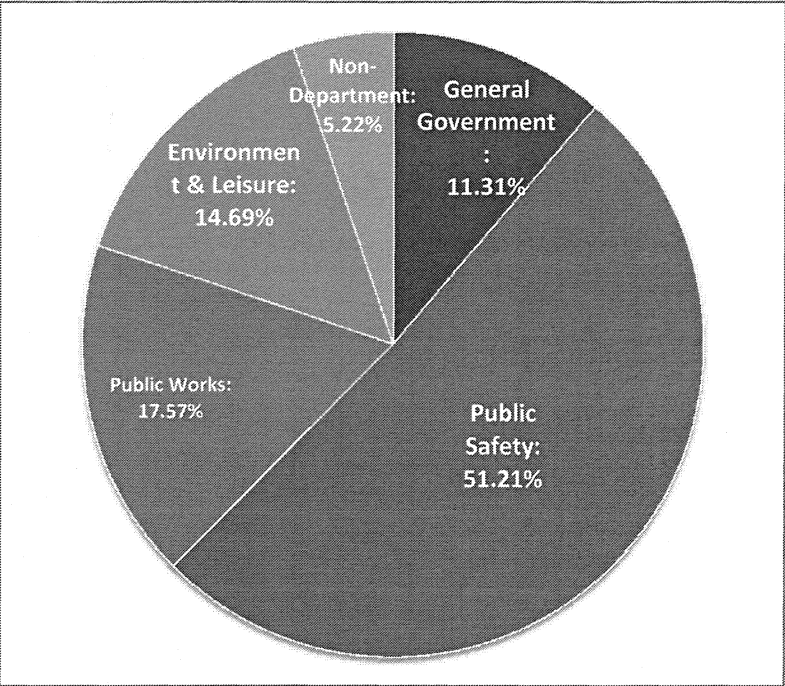
## General Fund Appropriation Detail

|  | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Budget   | 2014<br>Forecast | 2015<br>Budget   |
|--|------------------|------------------|------------------|------------------|------------------|
| Aquatics                               |                  |                  |                  |                  |                  |
| Personnel Services                     | 332,836          | 307,622          | 358,520          | 358,520          | 356,940          |
| Operating Expenses                     | 222,060          | 196,199          | 245,428          | 245,450          | 239,817          |
| Capital Outlay                         | -                | -                | -                | -                | -                |
| <b>Total Aquatics</b>                  | <b>554,896</b>   | <b>503,821</b>   | <b>603,948</b>   | <b>603,970</b>   | <b>596,757</b>   |
| Public Information                     |                  |                  |                  |                  |                  |
| Personnel Services                     | 126,972          | 133,706          | 145,194          | 144,884          | 155,111          |
| Operating Expenses                     | 37,696           | 41,315           | 50,341           | 48,511           | 50,968           |
| Capital Outlay                         | -                | -                | -                | -                | -                |
| <b>Total Public Information</b>        | <b>164,669</b>   | <b>175,020</b>   | <b>195,535</b>   | <b>193,395</b>   | <b>206,079</b>   |
| Heartland Shooting Range               |                  |                  |                  |                  |                  |
| Personnel Services                     | 177,035          | 187,916          | 210,059          | 205,199          | 272,354          |
| Operating Expenses                     | 205,046          | 219,783          | 211,106          | 224,706          | 227,407          |
| Capital Outlay                         | -                | -                | 14,000           | 4,515            | -                |
| <b>Total Heartland Shooting Range</b>  | <b>382,081</b>   | <b>407,699</b>   | <b>435,165</b>   | <b>434,420</b>   | <b>499,761</b>   |
| ENVIRONMENT & LEISURE                  |                  |                  |                  |                  |                  |
| Personnel Services                     | 3,627,504        | 3,591,157        | 3,989,261        | 3,960,945        | 4,185,865        |
| Operating Expenses                     | 1,554,334        | 1,562,562        | 1,688,936        | 1,701,478        | 1,719,512        |
| Capital Outlay                         | 20,620           | 15,800           | 233,000          | 178,275          | 128,000          |
| <b>TOTAL ENVIRONMENT &amp; LEISURE</b> | <b>5,202,458</b> | <b>5,169,518</b> | <b>5,911,197</b> | <b>5,840,698</b> | <b>6,033,377</b> |
| <b>Non-Department</b>                  |                  |                  |                  |                  |                  |
| Non-Department                         |                  |                  |                  |                  |                  |
| Personnel Services                     | -                | -                | -                | -                | -                |
| Operating Expenses                     | 453,749          | 399,912          | 207,116          | 295,051          | 72,741           |
| Capital Outlay                         | 1,659,247        | 2,068,656        | 2,070,000        | 2,070,000        | 2,068,855        |
| <b>TOTAL NON-DEPARTMENT</b>            | <b>2,112,996</b> | <b>2,468,568</b> | <b>2,277,116</b> | <b>2,365,051</b> | <b>2,141,596</b> |



# General Fund Appropriation Detail

|   | 2012<br>Actual    | 2013<br>Actual    | 2014<br>Budget    | 2014<br>Forecast  | 2015<br>Budget    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total General Fund Appropriation</b> |                   |                   |                   |                   |                   |
| Personnel Services                      | 22,628,819        | 23,423,719        | 27,024,961        | 26,152,831        | 28,252,098        |
| Operating Expenses                      | 7,934,375         | 8,497,354         | 9,239,793         | 9,010,080         | 9,347,950         |
| Capital Outlay-Departments              | 1,172,529         | 1,397,909         | 1,357,987         | 1,293,681         | 1,389,052         |
| Capitall Outlay-Debt                    | 1,659,247         | 2,068,656         | 2,070,000         | 2,070,000         | 2,068,855         |
| <b>TOTAL GENERAL FUND</b>               | <b>33,394,970</b> | <b>35,387,638</b> | <b>39,692,741</b> | <b>38,526,592</b> | <b>41,057,955</b> |



|                            |                   |
|----------------------------|-------------------|
| General Government:        | 4,643,329         |
| Public Safety:             | 21,024,239        |
| Public Works:              | 7,215,414         |
| Environment & Leisure:     | 6,033,377         |
| <u>Non-Department:</u>     | <u>2,141,596</u>  |
| <b>Total General Fund:</b> | <b>41,057,955</b> |

## GENERAL FUND-CAPITAL

|   |                                     | <u>Account Number</u> | <u>2014<br/>Budget</u> | <u>2014<br/>Forecast</u> | <u>2015<br/>Budget</u> |
|---|-------------------------------------|-----------------------|------------------------|--------------------------|------------------------|
| <b>ADMINISTRATION</b>                       |                                     |                       |                        |                          |                        |
| M&E   | GITV Mobile App                     | 10011101 85615        | -                      | -                        | 10,000                 |
| <b>ADMINISTRATION TOTAL</b>                 |                                     |                       | -                      | -                        | <b>10,000</b>          |
| <b>CITY HALL/BUILDING INSPECTIONS</b>       |                                     |                       |                        |                          |                        |
| BLDG IMP                                    | Drive thru-window drop box relocate | 10011701 85612        | 15,000                 | -                        | -                      |
| VEH   | Pick-up for snow removal            | 10011701 85625        | -                      | -                        | 20,000                 |
| LAND IMP                                    | City Hall Parking Lot               | 10011701 85608        | 80,000                 | 70,000                   | -                      |
| BLDG IMP                                    | Carpet CMR                          | 10011701 85612        | -                      | -                        | 25,000                 |
| M & E                                       | Chairs CMR                          | 10011701 85615        | -                      | -                        | 12,000                 |
| VEH   | Inspection Vehicle                  | 10022001 85625        | 21,000                 | 17,491                   | 21,000                 |
| <b>CITY HALL/BUILDING INSPECTIONS TOTAL</b> |                                     |                       | <b>116,000</b>         | <b>87,491</b>            | <b>78,000</b>          |
| <b>HUMAN RESOURCES</b>                      |                                     |                       |                        |                          |                        |
|   | Human Resources Information System  | 10011801 85620        | 43,000                 | 43,000                   | 50,000                 |
| <b>HUMAN RESOURCES TOTAL</b>                |                                     |                       | <b>43,000</b>          | <b>43,000</b>            | <b>50,000</b>          |
| <b>FIRE/AMBULANCE SERVICES</b>              |                                     |                       |                        |                          |                        |
| LAND IMP                                    | Concrete at Stations 3              | 10022101/2 85608      | 30,000                 | 34,318                   | -                      |
| LAND IMP                                    | Concrete at Stations 4              | 10022101/2 85608      | 70,000                 | 66,921                   | -                      |
|   |                                     |                       | 100,000                | 101,239                  | -                      |

## GENERAL FUND-CAPITAL

|                                      |   | <u>Account Number</u> |       | <u>2014</u>    | <u>2014</u>     | <u>2015</u>    |
|--------------------------------------|---|-----------------------|-------|----------------|-----------------|----------------|
|                                      |   |                       |       | <u>Budget</u>  | <u>Forecast</u> | <u>Budget</u>  |
| M & E                                | Radios (\$125K Grant)   | 10022101              | 85615 | -              | -               | 154,000        |
| M & E                                | 12 Lead Transmission Hardware Life Paks                               | 10022101              | 85615 | -              | -               | 25,000         |
| M & E                                | UCapIt Controlled Access Machine<br>(Pop machine that dispenses meds) | 10022102              | 85615 | -              | -               | 16,000         |
|                                      |   |                       |       | -              | -               | 195,000        |
| VEH                                  | Staff vehicle   | 10022101              | 85625 | 28,000         | 28,000          | 30,000         |
| VEH                                  | Ambulance   | 10022102              | 85625 | 205,000        | 199,922         | -              |
|                                      |   |                       |       | 233,000        | 227,922         | 30,000         |
| <b>FIRE/AMBULANCE SERVICES TOTAL</b> |   |                       |       | <b>333,000</b> | <b>329,161</b>  | <b>225,000</b> |
| <br>                                 |   |                       |       |                |                 |                |
| <b>POLICE SERVICES</b>               |   |                       |       |                |                 |                |
| VEH                                  | Vehicles-Increased Law Enforcement                                    | 10022301              | 85625 | 27,000         | -               | -              |
| VEH                                  | CSO-Replace 1999 Pickup   | 10022301              | 85625 | 22,000         | -               | -              |
| VEH                                  | Police Vehicles-7 Vehicles  | 10022301              | 85625 | 193,000        | 258,000         | 199,000        |
|                                      | Damaged Vehicle in 2014   | 10022301              | 85625 | (20,000)       | -               | 26,500         |
| VEH                                  | Unmarked Vehicles   | 10022301              | 85625 | 36,000         | -               | 56,000         |
| VEH                                  | Tactical Team Vehicle   | 10022301              | 85625 | 15,000         | 60,000          | -              |
| <b>POLICE TOTAL</b>                  |   |                       |       | <b>273,000</b> | <b>318,000</b>  | <b>281,500</b> |

## GENERAL FUND-CAPITAL

|                                   |   |          |       | <u>2014</u>           | <u>2014</u>     | <u>2015</u>    |
|-----------------------------------|---|----------|-------|-----------------------|-----------------|----------------|
|                                   |   |          |       | <u>Budget</u>         | <u>Forecast</u> | <u>Budget</u>  |
|                                   |   |          |       | <u>Account Number</u> |                 |                |
| <b>EMERGENCY MANAGEMENT</b>       |   |          |       |                       |                 |                |
| M&E                               | Outdoor Warning Sirens (2)                                      | 10022601 | 85615 | 15,000                | 15,000          | 30,000         |
| M&E                               | Voting Repeater System  | 10022605 | 85615 | -                     | -               | 35,000         |
| M&E                               | Second Operations Repeater (Ops2)                               | 10022601 | 85615 | -                     | -               | 15,000         |
| M&E                               | Backup County Repeater  | 10022605 | 85615 | -                     | -               | 15,000         |
| <b>EMERGENCY MANAGEMENT TOTAL</b> |   |          |       | <b>15,000</b>         | <b>15,000</b>   | <b>95,000</b>  |
| <b>PUBLIC WORKS</b>               |   |          |       |                       |                 |                |
|                                   | VEHICLE   | 10033001 | 85625 | -                     | -               | 26,665         |
| <b>PUBLIC WORKS TOTAL</b>         |   |          |       | <b>-</b>              | <b>-</b>        | <b>26,665</b>  |
| <b>STREET AND ALLEY</b>           |   |          |       |                       |                 |                |
| LAND                              | Right-of-way Acquisition  | 10033501 | 85605 | 5,000                 | 5,000           | -              |
| BLDG IMP                          | Ventilation/Exhaust System                                      | 10033501 | 85612 | 10,000                | -               | -              |
| M & E                             | Portable Video Inspection Equip for Sewer                       | 10033501 | 85615 | -                     | -               | 15,000         |
| M & E                             | Street Sweeper  | 10033501 | 85615 | -                     | -               | 175,000        |
| M & E                             | Snow Blower, Front-End Loader Mounted                           | 10033501 | 85615 | 15,972                | 15,972          | 15,972         |
| M & E                             | Asphalt Reclaiming/Trenching Machine                            | 10033501 | 85615 | 22,415                | 22,415          | 22,415         |
| M & E                             | Skid Steer Loader (track,buy back program)                      | 10033501 | 85615 | 29,100                | 47,832          | 48,000         |
| M & E                             | Skid Steer Loader (tire, intital purchase for buy back program) | 10033501 | 85615 | -                     | -               | 31,000         |
| M & E                             | Front End Loader  | 10033501 | 85615 | 175,000               | 184,000         | -              |
|                                   |   |          |       | <b>242,487</b>        | <b>270,219</b>  | <b>307,387</b> |

**GENERAL FUND-CAPITAL**

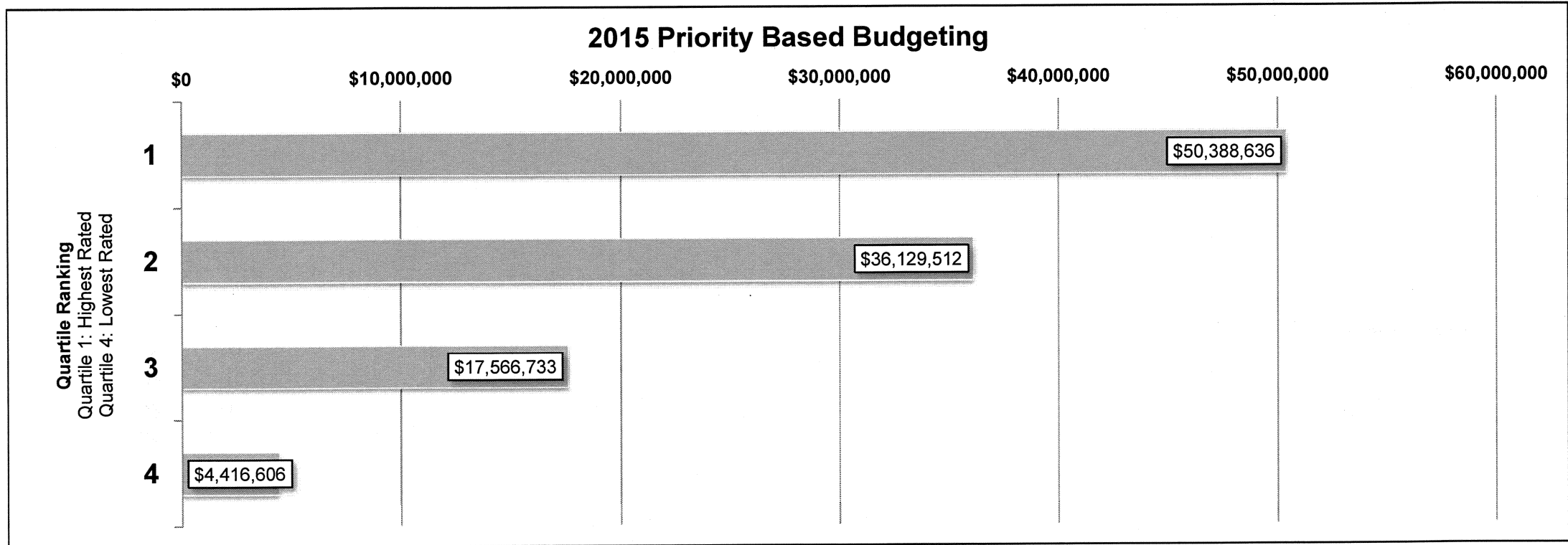
|                               |  | <u>Account Number</u> | <u>2014</u><br><u>Budget</u> | <u>2014</u><br><u>Forecast</u> | <u>2015</u><br><u>Budget</u> |
|-------------------------------|--|-----------------------|------------------------------|--------------------------------|------------------------------|
|                               | Bucket Truck for Traffic Signals             | 10033501 85625        | -                            | -                              | 120,000                      |
| VEH                           | Sewer Combo Unit - Lease Purchase            | 10033501 85625        | 37,500                       | 37,535                         | 37,500                       |
| VEH                           | 3/4 Ton Pick-up with Snow Plow (1)           | 10033501 85625        | -                            | -                              | -                            |
| VEH                           | 3/4 Ton Pick-up with Snow Plow (2)           | 10033501 85625        | -                            | -                              | -                            |
| VEH                           | 1/2 Ton Pick-up                              | 10033501 85625        | 20,000                       | -                              | 30,000                       |
|                               | Dump Truck (10 cy)                           | 10033501 85625        | 100,000                      | -                              | -                            |
| VEH                           | Dump Truck (5 cy)                            | 10033501 85625        | 75,000                       | -                              | -                            |
| VEH                           | Transfer to Front End Loader                 | 10033501 85625        | (175,000)                    | -                              | -                            |
|                               |  |                       | <u>57,500</u>                | <u>37,535</u>                  | <u>187,500</u>               |
| STORM                         | Storm Sewer Infrastructure Rehab/Improvement | 10033501 85650        | 10,000                       | 10,000                         | -                            |
|                               |  |                       | <u>10,000</u>                | <u>10,000</u>                  | <u>-</u>                     |
| <b>STREET AND ALLEY TOTAL</b> |  |                       | <b><u>324,987</u></b>        | <b><u>322,754</u></b>          | <b><u>494,887</u></b>        |
| <b>PLANNING</b>               |  |                       |                              |                                |                              |
|                               | Large format printer - plotter               | 10044001 85620        | -                            | -                              | 10,000                       |
| <b>PLANNING TOTAL</b>         |  |                       | <b><u>-</u></b>              | <b><u>-</u></b>                | <b><u>10,000</u></b>         |
| <b>LIBRARY</b>                |  |                       |                              |                                |                              |
| OFF EQ                        | Fiber connection between Library & City Hall | 10044301 85620        | 35,000                       | 16,500                         | -                            |
| OFF EQ                        | Telephone System                             | 10044301 85620        | 20,000                       | 20,000                         | 20,000                       |
| <b>LIBRARY TOTAL</b>          |  |                       | <b><u>55,000</u></b>         | <b><u>36,500</u></b>           | <b><u>20,000</u></b>         |

**GENERAL FUND-CAPITAL**

|                                     |                               | <u>Account Number</u> | <u>2014</u>      | <u>2014</u>      | <u>2015</u>      |
|-------------------------------------|-------------------------------|-----------------------|------------------|------------------|------------------|
|                                     |                               |                       | <u>Budget</u>    | <u>Forecast</u>  | <u>Budget</u>    |
| <b>PARKS &amp; RECREATION</b>       |                               |                       |                  |                  |                  |
| M & E                               | Ball Field Drag Unit          | 10044403 85615        | 14,500           | 13,937           | -                |
| M & E                               | Rotary Mower with Snow Blower | 10044403 85615        | 44,500           | 29,732           | -                |
| M & E                               | Athletic Field Mower          | 10044403 85615        | 52,000           | 62,444           | -                |
| M & E                               | Mower for Cemetery            | 10044405 85615        | 17,000           | 15,030           | -                |
| M & E                               | Cemetery Skidsteer            | 10044403 85615        | -                | -                | 31,000           |
| M & E                               | Cemetery Compact Excavator    | 10044403 85615        | -                | -                | 42,000           |
|                                     |                               |                       | <hr/>            | <hr/>            | <hr/>            |
|                                     |                               |                       | 128,000          | 121,143          | 73,000           |
|                                     |                               |                       |                  |                  |                  |
| VEH                                 | Recreation Van                | 10044403 85625        | -                | -                | 25,000           |
| VEH                                 | Half-ton Pickup #1            | 10044403 85625        | 18,000           | 18,418           | -                |
| VEH                                 | Half-ton Pickup #2            | 10044403 85625        | 18,000           | 17,699           | -                |
| VEH                                 | Utility Vehicle for HPSP      | 10044801 85625        | 14,000           | 4,515            | -                |
|                                     |                               |                       | <hr/>            | <hr/>            | <hr/>            |
|                                     |                               |                       | 50,000           | 40,632           | 25,000           |
|                                     |                               |                       |                  |                  |                  |
| <b>TOTAL PARKS &amp; RECREATION</b> |                               |                       | <hr/>            | <hr/>            | <hr/>            |
|                                     |                               |                       | <b>178,000</b>   | <b>161,775</b>   | <b>98,000</b>    |
|                                     |                               |                       |                  |                  |                  |
| <b>GENERAL FUND TOTAL</b>           |                               |                       | <hr/>            | <hr/>            | <hr/>            |
|                                     |                               |                       | <b>1,337,987</b> | <b>1,313,682</b> | <b>1,389,052</b> |

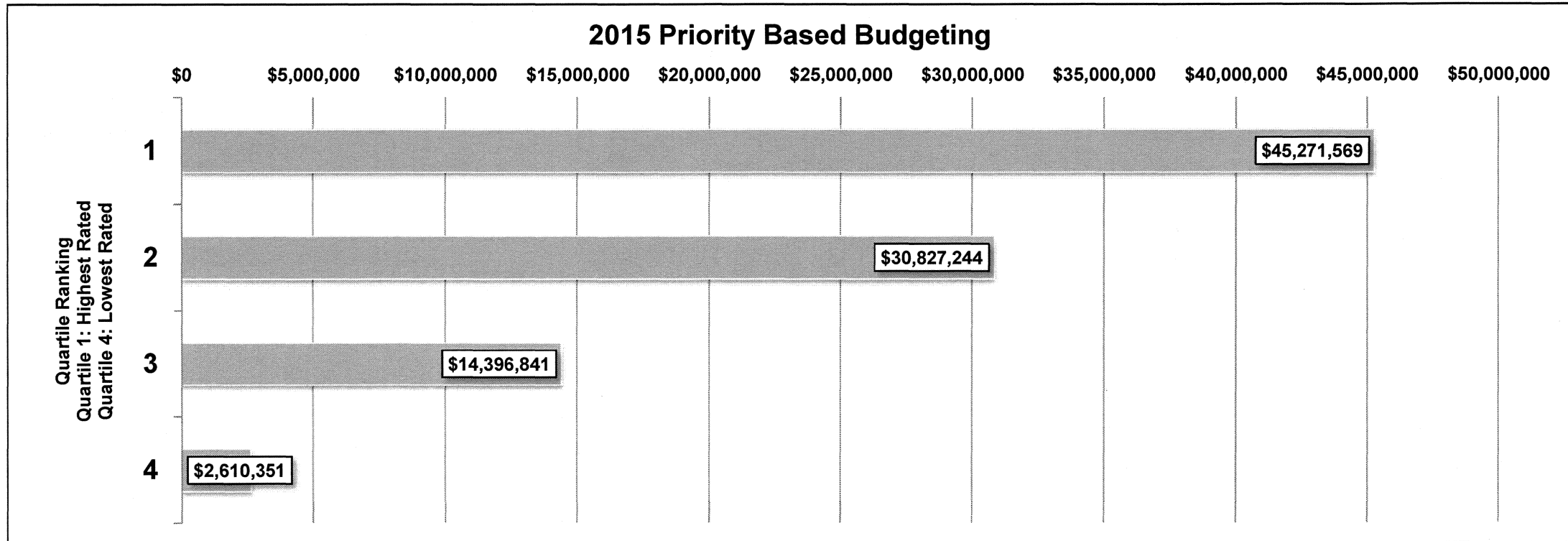
**CITY OF GRAND ISLAND**

Budget Analysis - ALL (Personnel and Operating)



| Quartile Ranking | 2013 Budget        | 2014 Budget        | Increase / Reduce Percentage | Impact         | 2015 Budget        |
|------------------|--------------------|--------------------|------------------------------|----------------|--------------------|
| 1                | 44,079,374         | 47,465,210         | 6.16%                        | 2,923,426      | 50,388,636         |
| 2                | 39,775,413         | 38,991,854         | -7.34%                       | (2,862,342)    | 36,129,512         |
| 3                | 14,054,367         | 16,671,593         | 5.37%                        | 895,140        | 17,566,733         |
| 4                | 3,874,482          | 4,454,340          | -0.85%                       | (37,734)       | 4,416,606          |
| <b>Total</b>     | <b>101,783,636</b> | <b>107,582,997</b> | <b>0.85%</b>                 | <b>918,490</b> | <b>108,501,487</b> |

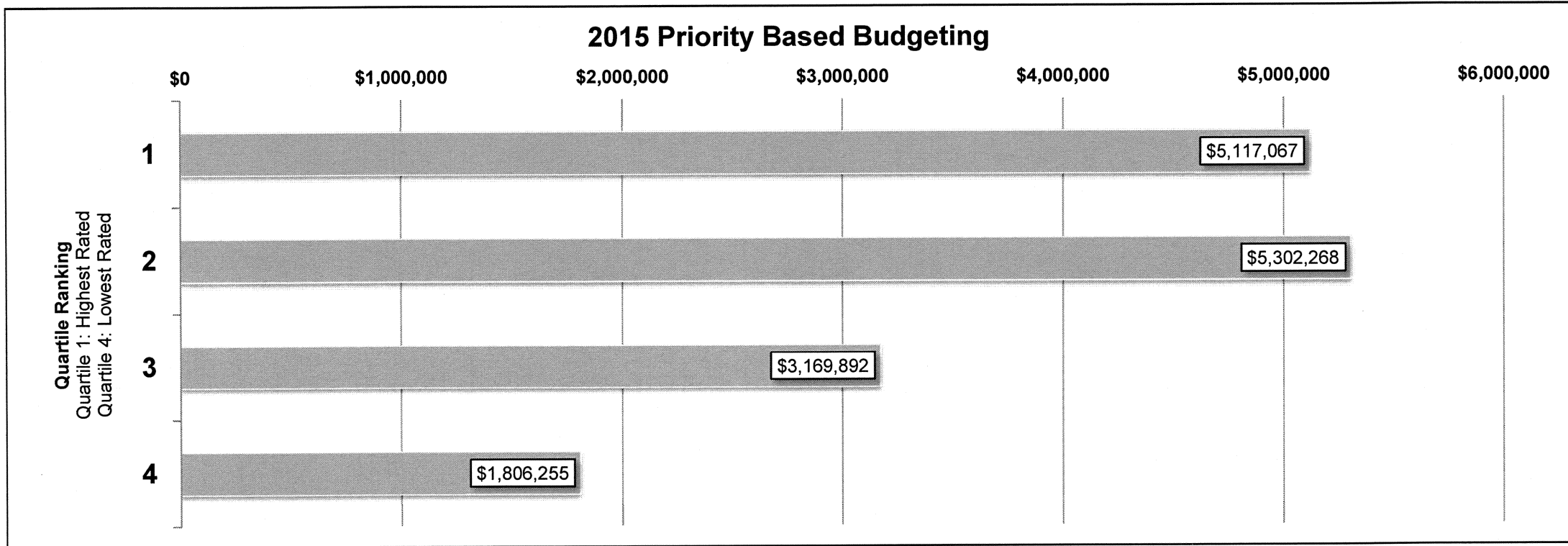
**CITY OF GRAND ISLAND**  
Budget Analysis - ALL (Personnel)



| Quartile Ranking | 2013 Budget       | 2014 Budget       | Increase / Reduce Percentage | Impact         | 2015 Budget       |
|------------------|-------------------|-------------------|------------------------------|----------------|-------------------|
| 1                | 39,432,857        | 42,372,076        | 6.84%                        | 2,899,493      | 45,271,569        |
| 2                | 34,116,328        | 33,568,733        | -8.17%                       | (2,741,489)    | 30,827,244        |
| 3                | 11,021,288        | 13,576,719        | 6.04%                        | 820,122        | 14,396,841        |
| 4                | 2,247,011         | 2,759,403         | -5.40%                       | (149,052)      | 2,610,351         |
| <b>Total</b>     | <b>86,817,484</b> | <b>92,276,931</b> | <b>0.90%</b>                 | <b>829,074</b> | <b>93,106,005</b> |



**CITY OF GRAND ISLAND**  
Budget Analysis - ALL (Operating)



| Quartile Ranking | 2013 Budget       | 2014 Budget       | Increase / Reduce Percentage | Impact        | 2015 Budget       |
|------------------|-------------------|-------------------|------------------------------|---------------|-------------------|
| 1                | 4,646,517         | 5,093,134         | 0.47%                        | 23,933        | 5,117,067         |
| 2                | 5,659,085         | 5,423,121         | -2.23%                       | (120,853)     | 5,302,268         |
| 3                | 3,033,079         | 3,094,874         | 2.42%                        | 75,018        | 3,169,892         |
| 4                | 1,627,471         | 1,694,937         | 6.57%                        | 111,318       | 1,806,255         |
| <b>Total</b>     | <b>14,966,152</b> | <b>15,306,066</b> | <b>0.58%</b>                 | <b>89,416</b> | <b>15,395,482</b> |

|   |  |  |
|---|--|--|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                | <b>City Administrator's<br/>Office</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Administrator</b> | <b>11101</b>                           |

### Description

The City Administrator provides for the day-to-day administration of all functions of City government. The City Administrator serves as the Chief Operating Officer of the City and is charged with the responsibility of implementing the key results and priorities established by the Mayor and City Council. This is achieved through the supervision, coordination, and administration of the programs and services of City Departments; formulation, presentation, and administration of the budget; the development and preparation of analysis, reports and recommendations for consideration by the Mayor and City Council; and keeping the Mayor and City Council informed of operational and administrative needs and activities. The City Administrator also provides long-range planning, maintains public relations, and provides guidance and leadership to the City staff.

### Budget Narrative

The City Administration Office oversees the implementation of the Mayor and City Council's key results and goals in priority areas across the City, as part of the larger effort of achieving fiscal health and wellness.

| <b>Title</b>                   | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
|--------------------------------|-------------|-------------|-------------|-----------------------|-------------|
| Assistant to the Administrator | 1           | 1           | 1           | 0                     | 1           |
| City Administrator             | 1           | 1           | 1           | 0                     | 1           |
| Receptionist                   | 1           | 1           | 1           | 0                     | 1           |
| <b>Totals:</b>                 | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>0</b>              | <b>3</b>    |

|   |  |                             |
|---|--|-----------------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                | <b>Economic Development</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Administrator</b> | <b>11102</b>                |

### **Description**

This division reflects the direct costs associated pursuant to LB426 that was passed by the 2005 Legislature. The Department of Revenue is required to notify the most populous city, within the county in which the Sate Fair is located, the amount estimated to equal ten percent of the lottery money is then transferred to the Nebraska State Fair Support and Improvement Fund.

### **Budget Narrative**

The City's 1.5 percent Food and Drink occupation tax along with quarterly receipts of \$21,500 from Northwestern Gas company for economic development provide funding to the Nebraska State Treasurer. The 2014-2015 estimate for lottery match payments is \$425,000. Also included in the 2014-2015 budget for economic development will be a \$100,000 placeholder for the possible establishment of a joint City/CRA contribution towards a Downtown Life Safety Program.

|   |                             |                       |
|---|-----------------------------|-----------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>   | <b>Mayor's Office</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>Mayor</b> | <b>11203</b>          |

### Description

Grand Island operates under a Mayor/Council form of government. The Mayor is elected at large and serves a four-year term. The Mayor presides over official meetings and serves as the executive officer of the City. The Mayor and City Council establish goals and objectives of the community, attained through the adoption of policy. The Mayor appoints a City Administrator who is responsible for carrying out established policies and provides for the effective administration of City operations. The Mayor is responsible for appointments to citizen boards and commissions, and serves as the City representative in official proceedings.

### Budget Narrative

This budget provides for the operation of the Mayor's office and salary. Personnel costs are the largest expense in the Mayor's budget. Other expenses provide for communication materials and daily operational costs. Because the Mayor is expected to perform official duties and obligations on behalf of the City, there is funding included for dues and travel costs.

| <b>Personnel</b> |             |             |             |                       |             |
|------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>     | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Mayor            | 1           | 1           | 1           | 0                     | 1           |
| <b>Totals:</b>   | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>0</b>              | <b>1</b>    |

|   |  |                    |
|---|--|--------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                | <b>Legislative</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Administrator</b> | <b>11204</b>       |

### Description

Grand Island is governed by an eleven member body comprised of the Mayor and ten City Council members, two from each of the five wards. The City Council is responsible for the legislative and policy-making functions of the City. The City Council, along with the Mayor, establish goals and key results for the community, attained through the adoption of policy. The City Council holds regular meetings on the second and fourth Tuesday of each month at 7:00 PM in the Council Chambers of City Hall.

### Budget Narrative

This budget provides for the operations of the City Council. Personnel costs are the largest expense in the Legislative budget. Other expenses provide for travel and training.

| <b>Personnel</b> |             |             |             |                       |             |
|------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>     | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Council Members  | 10          | 10          | 10          | 0                     | 10          |
| <b>Totals:</b>   | <b>10</b>   | <b>10</b>   | <b>10</b>   | <b>0</b>              | <b>10</b>   |

|   |  |                   |
|---|--|-------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                | <b>City Clerk</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Administrator</b> | <b>11301</b>      |

### Description

The City Clerk is one of four statutory officers under Nebraska law and is responsible for fulfilling administrative responsibilities relative to the records management functions associated with City government. The City Clerk's Office records and maintains City Council proceedings and serves as the legal custodian of official records, including minutes, ordinances, resolutions, contracts, agreements, conditional use permits, liquor licenses and deeds. The City Clerk's Office is responsible for giving notice of meetings, preparing agendas and response to citizen inquiries.

### Budget Narrative

The budget allocates funding for legal notices to provide for the publication of meeting notices, minutes and other official City business.

| <b>Personnel</b> |             |             |             |                       |             |
|------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>     | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| City Clerk       | 1           | 1           | 1           | 0                     | 1           |
| <b>Totals:</b>   | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>0</b>              | <b>1</b>    |

|   |  |                |
|---|--|----------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>              | <b>Finance</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>Finance Director</b> | <b>11401</b>   |

### Description

The Finance Department maintains all financial accounting systems and records, including cash receipts, receivables, payables, purchase orders, encumbrances, payroll and information technology functions. The Department is also responsible for developing and monitoring a system of internal controls. The Finance Department provides financial management and accounting services for all departments, divisions, funds and enterprises. It also provides direct services for the electric, water and sewer utilities by reading meters, disconnections, re-connections, billings and payments, collection of past due accounts and account transfers. The Finance Director also serves as the Treasurer for Community Redevelopment Authority (CRA), Business Improvement Boards (BIDs), and the Grand Island Facilities Corporation. Other responsibilities include managing the City's banking and investment activities, debt service review and analysis, development of the City's Official Statement, preparation of reports and work papers for the annual audit, Worker's Comp and Commercial Insurance management, Health Insurance oversight, pension plan administration, and primary responsibility for the preparation of the Annual Budget. The Information Technology Department functions as a division of the Finance Department and is separated in Internal Service 605 Fund. The Community Development Department is also a function within the Finance department and is separated in the Special Revenue 250 Fund.

### Budget Narrative

In 2013 the Finance Department received Council approval to implement a new customer information system which will replace the 33 year old software currently used for utility billing for electric, water, sewer and backflow billings. The system is scheduled to unroll before the end of calendar year 2014. New enhancements will feature on-line presentation and electronic delivery of monthly utility bills. Future enhancements will include mobile device and multi-language billing capabilities. The Finance Department is also partnering with the Utilities Department for a Utilities Management System that will manage assets, create workorders and integrate with our current City Financial software for payroll, requisitions and purchase orders. This system is schedule to go live in calendar year 2015.

| <b>Personnel</b>       |             |             |             |                       |             |
|------------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>           | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Accountant             | 1           | 1           | 1           | 0                     | 1           |
| Accounting Clerk       | 7           | 7           | 7           | 0                     | 7           |
| Accounts Payable Clerk | 1           | 1           | 1           | 0                     | 1           |

|                                 |              |              |              |          |              |
|---------------------------------|--------------|--------------|--------------|----------|--------------|
| Cashier                         | 1            | 1            | 1            | 0        | 1            |
| Finance Director                | 1            | 1            | 1            | 0        | 1            |
| Finance Operations Supervisor   | 0            | 0            | 1            | 0        | 1            |
| Finance Secretary               | 1            | 1            | 1            | 0        | 1            |
| Finance Temporary Worker/Intern | 0.25         | 0.25         | 0.25         | 0        | 0.25         |
| Meter Reader                    | 5            | 5            | 5            | 0        | 5            |
| Meter Reader Supervisor         | 1            | 1            | 1            | 0        | 1            |
| Payroll Specialist              | 1            | 1            | 1            | 0        | 1            |
| Senior Accountant               | 1            | 1            | 1            | 0        | 1            |
| Senior Accounting Clerk         | 3            | 3            | 3            | 0        | 3            |
| Senior Meter Reader             | 1            | 1            | 1            | 0        | 1            |
| Utility Services Manager        | 1            | 1            | 0            | 0        | 0            |
| <b>Totals:</b>                  | <b>25.25</b> | <b>25.25</b> | <b>25.25</b> | <b>0</b> | <b>25.25</b> |



|   |                                     |              |
|---|-------------------------------------|--------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>           | <b>Legal</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Attorney</b> | <b>11501</b> |

### Description

The Legal Department provides legal advice to the Mayor, City Administrator, City Council, and Departments on City matters; represents the City in litigation; prosecutes ordinance violations; collects delinquent bills and tax assessments; reviews contracts; prepares ordinances, resolutions, and agreements; updates and publishes the City Code; negotiates major contracts; acts as liaison between the City and other public bodies; monitors and negotiates natural gas distribution rates; monitors legislative bills; attends all Council meetings, and advises on parliamentary procedure. Purchasing duties performed by the Legal Department include monitoring compliance with the procurement code and state statutes, processing purchase orders where appropriate, reviewing and processing contracts, bonds, and insurance certificates in connection with the City's purchases.

### Budget Narrative

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| <b>Personnel</b> |             |             |             |                       |             |
|------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>     | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Attorney         | 1           | 1           | 1           | 0                     | 1           |
| City Attorney    | 1           | 1           | 1           | 0                     | 1           |
| Legal Secretary  | 1           | 1           | 1           | 0                     | 1           |
| <b>Totals:</b>   | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>0</b>              | <b>3</b>    |

|   |  |                        |
|---|--|------------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                      | <b>Human Resources</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>Human Resources Director</b> | <b>11801</b>           |

### Description

The Human Resources Department is responsible for all aspects of human resource management for the City's 500+ employees. Primary responsibilities include: recruitment of all City-wide positions; employee orientation, development, and evaluation; labor negotiations; legal compliance; maintenance of position descriptions, classification and compensation plan; labor relations; and administration of all of the City's employee benefit programs, including the health, dental, wellness, life and long term disability insurance programs. The Human Resources department has the responsibility for managing the City's risk management program which includes worker's compensation claims and property damage claims. The Human Resources Department works closely with the Legal Department to ensure the City's compliance with federal and state employment laws.

### Budget Narrative

The Human Resources Department's budget reflects the responsibility of Human Resources to administer the following programs: the recruitment efforts to fill open positions (Consulting Services and Advertising), maintenance agreement for performance evaluation software program, applicant tracking software, employee training programs, and negotiations and administration for the City's seven labor agreements. This year's budget reflects the implementation of a Human Resources Information System (HRIS) to automate employee records management.

| <b>Personnel</b>                                |             |             |             |                       |             |
|---|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>                                    | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Human Resources Benefit & Risk Mgmt Coordinator | 1           | 1           | 1           | 0                     | 1           |
| Human Resources Director                        | 1           | 1           | 1           | 0                     | 1           |
| Human Resources Recruiter                       | 1           | 1           | 1           | 0                     | 1           |
| Human Resources Specialist                      | 1           | 1           | 1           | 0                     | 1           |
| <b>Totals:</b>                                  | <b>4</b>    | <b>4</b>    | <b>4</b>    | <b>0</b>              | <b>4</b>    |

|  |  |                           |
|--|--|---------------------------|
| <b>Fund<br/>General</b>                            | <b>Department Summary</b>                | <b>Public Information</b> |
| <b>Fund Type<br/>Community Environment/Leisure</b> | <b>Supervisor<br/>City Administrator</b> | <b>44601</b>              |

## Description

The purpose of the Public Information Division is to provide a one-stop place where the media and citizens can go to get accurate community and city government related information in an efficient and timely manner. Different mediums of information include, but are not limited to the City website, electronic Citizen Request Management System, social media tools, press releases, reports, newsletters, and Grand Island Television.

Grand Island Television, also known as GITV, is not public access television but is a Public Educational Governmental (PEG) station. GITV consists of channels 6 and 12 which are provided via Grand Island Charter cable television. Channel 6 is the programming channel that includes City Council meetings, Hall County Board of Supervisors meetings, Grand Island Public School Board of Education meetings, and other programs on governmental, educational, and community events. A particular emphasis is placed on programming associated with the city government departments, services, and programs.

Channel 12, referred to as Info Channel 12, serves as a community bulletin board and airs many public service announcements.

In 1994 a Low Power Television Transmitter was added to broadcast the programming channel to households that do not subscribe to cable television. K56FC, channel 56, was assigned for this purpose and contains the same content as channel 6. In late spring of 2012 GITV received its FCC approval to move to channel 50 and begin broadcasting a digital signal. This transition process occurred in 2012-2013.

GITV features also now includes a 24-hour live video stream and video archive system which is available to citizens with internet access to watch live and post production content from anywhere.

In 2012 an addition of a hearing-assist system within council chambers was installed, as well as a more modernized community bulletin board system for Info Channel 12. The ADA compliant hearing-assist system allows participants or audience members to clearly follow the meeting with adjustable volume in real-time. The community bulletin board has many new features including RSS feed capability, interactive bulletins, and the ability to view local traffic cameras, current weather and long-term forecasts, along with community calendars and GITV programming schedules.

## Budget Narrative

The majority of the Public Information budget is comprised of funds for staffing and maintaining equipment and systems currently in place. Funding in this budget also includes repair and maintenance of existing GITV studio equipment and city council chamber audio/video equipment and an annual service maintenance agreement for the GITV studio and city council chambers. Furthermore, dollars will be used for website hosting and enhancement, contracts for the Citizen Request Management System and the live video streaming contract. Minimal dollars are included for other communication and citizen outreach tools and materials.

| <b>Personnel</b>           |             |             |             |                       |             |
|----------------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>               | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Audio Video Technician     | 1           | 1           | 1           | 0                     | 1           |
| Public Information Officer | 0.85        | 0.85        | 0.85        | 0                     | 0.85        |
| <b>Totals:</b>             | <b>1.85</b> | <b>1.85</b> | <b>1.85</b> | <b>0</b>              | <b>1.85</b> |

|   |  |                                |
|---|--|--------------------------------|
| <b>Fund<br/>General</b>                 | <b>Department Summary</b>                | <b>Administrative Services</b> |
| <b>Fund Type<br/>General Government</b> | <b>Supervisor<br/>City Administrator</b> | <b>10001</b>                   |

### Description

Administrative Services consists of all of the governance functions or support services for the City general fund departments. Within program prioritization, functions are divided between governance and community, with the customer being the identifying element. If the end customer is internal, the function is considered to be governance and if the end customer is the citizens of Grand Island, the function is considered to be community.

Grouping these governance functions together enhances the management of the delivery of the services to other City departments. It may also enable efficiencies that would have been harder to implement without common management.

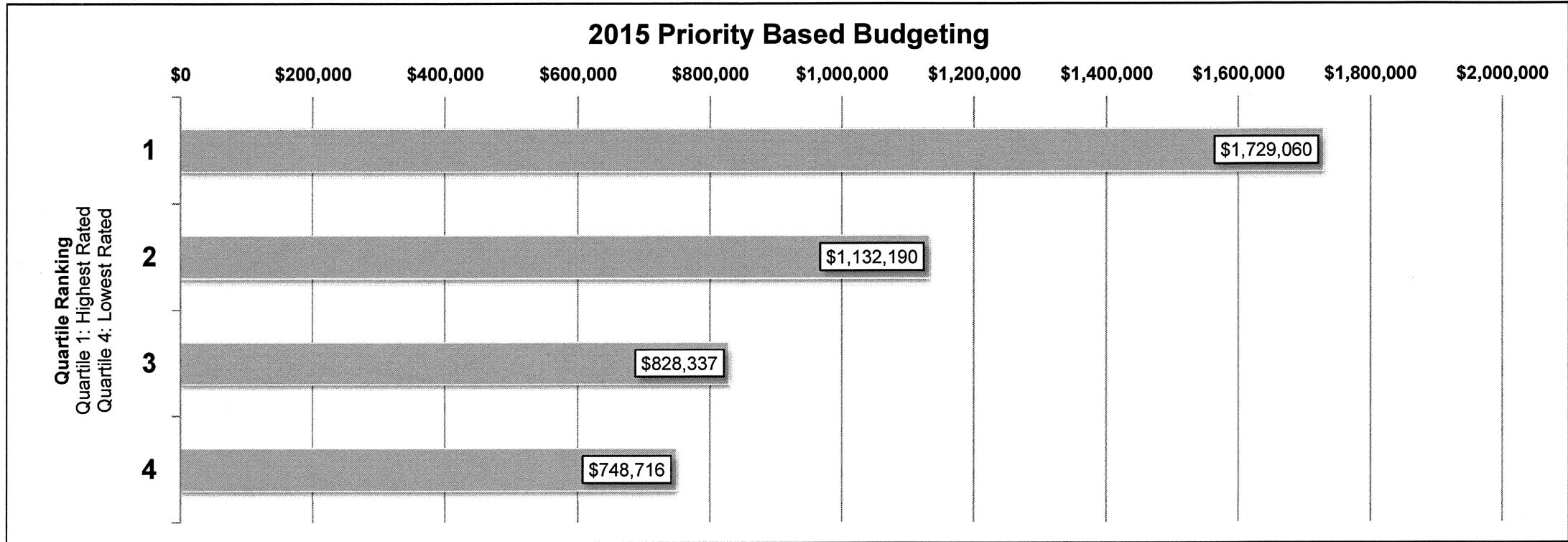
The divisions within Administrative Services are as follows: City Clerk, Finance, Legal, Human Resources, and Public Information.

| <b>Personnel</b>               |             |             |             |                       |             |
|--------------------------------|-------------|-------------|-------------|-----------------------|-------------|
| <b>Title</b>                   | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>Net<br/>Change</b> | <b>2015</b> |
| Accountant                     | 1           | 1           | 1           | 0                     | 1           |
| Accounting Clerk               | 7           | 7           | 7           | 0                     | 7           |
| Accounts Payable Clerk         | 1           | 1           | 1           | 0                     | 1           |
| Assistant to the Administrator | 1           | 1           | 1           | 0                     | 1           |
| Attorney                       | 1           | 1           | 1           | 0                     | 1           |
| Audio Visual Technician        | 1           | 1           | 1           | 0                     | 1           |
| Cashier                        | 1           | 1           | 1           | 0                     | 1           |
| City Administrator             | 1           | 1           | 1           | 0                     | 1           |
| City Attorney                  | 1           | 1           | 1           | 0                     | 1           |

|   |             |             |             |          |             |
|---|-------------|-------------|-------------|----------|-------------|
| City Clerk                                      | 1           | 1           | 1           | 0        | 1           |
| Finance Director                                | 1           | 1           | 1           | 0        | 1           |
| Finance Operations Supervisor                   | 0           | 0           | 1           | 0        | 1           |
| Finance Secretary                               | 1           | 1           | 1           | 0        | 1           |
| Finance Temporary Worker/Intern                 | 0.25        | 0.25        | 0.25        | 0        | 0.25        |
| Human Resources Benefit & Risk Mgmt Coordinator | 1           | 1           | 1           | 0        | 1           |
| Human Resources Director                        | 1           | 1           | 1           | 0        | 1           |
| Human Resources Recruiter                       | 1           | 1           | 1           | 0        | 1           |
| Human Resources Specialist                      | 1           | 1           | 1           | 0        | 1           |
| Legal Secretary                                 | 1           | 1           | 1           | 0        | 1           |
| Meter Reader                                    | 5           | 5           | 5           | 0        | 5           |
| Meter Reader Supervisor                         | 1           | 1           | 1           | 0        | 1           |
| Payroll Specialist                              | 1           | 1           | 1           | 0        | 1           |
| Public Information Officer                      | 0.85        | 0.85        | 0.85        | 0        | 0.85        |
| Receptionist                                    | 1           | 1           | 1           | 0        | 1           |
| Senior Accountant                               | 1           | 1           | 1           | 0        | 1           |
| Senior Accounting Clerk                         | 3           | 3           | 3           | 0        | 3           |
| Senior Meter Reader                             | 1           | 1           | 1           | 0        | 1           |
| Utility Services Manager                        | 1           | 1           | 0           | 0        | 0           |
| <b>Totals:</b>                                  | <b>38.1</b> | <b>38.1</b> | <b>38.1</b> | <b>0</b> | <b>38.1</b> |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative (Personnel and Operating)



| Quartile Ranking | 2013 Budget      | 2014 Budget      | Increase / Reduce Percentage | Impact         | 2015 Budget      |
|------------------|------------------|------------------|------------------------------|----------------|------------------|
| 1                | 1,604,631        | 1,738,577        | -0.55%                       | (9,517)        | 1,729,060        |
| 2                | 1,073,871        | 1,069,021        | 5.91%                        | 63,169         | 1,132,190        |
| 3                | 646,369          | 755,255          | 9.68%                        | 73,082         | 828,337          |
| 4                | 568,729          | 618,511          | 21.05%                       | 130,205        | 748,716          |
| <b>Total</b>     | <b>3,893,600</b> | <b>4,181,364</b> | <b>6.14%</b>                 | <b>256,939</b> | <b>4,438,303</b> |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                       | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |     |        |         |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|-----|--------|---------|
| <b>Mayor</b>                                |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| Combined Administrative [Administration]    |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| 1   | Revenue                        | -           | -           | -           | -                        | -           | -             | -           | n/a                                 | n/a                                   |     |        |         |
|   | Personnel Services             | 10,516      | 14,007      | 14,007      | 14,007                   | -           | 14,015        | 14,015      | 73%                                 | 16,439                                | 66% | 17.30% | 17.30%  |
|   | Operating Expense              | 5,466       | 1,167       | 4,670       | 7,972                    | (3,302)     | 8,371         | 5,057       | 27%                                 | 8,414                                 | 34% | 0.51%  | 66.38%  |
|   | Total Expense                  | 15,982      | 15,174      | 18,677      | 21,979                   | (3,302)     | 22,386        | 19,072      |                                     | 24,853                                |     | 11.02% | 30.31%  |
|   | Full Time Equivalent Employees | 1.00        | 1.00        | 1.00        | 1.00                     |             | 1.00          | 1.00        |                                     | 1.00                                  |     |        |         |
| <b>City Council</b>                         |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| Combined Administrative [Administration]    |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| 1   | Revenue                        | -           | -           | -           | -                        | -           | -             | -           | n/a                                 | n/a                                   |     |        |         |
|   | Personnel Services             | 64,620      | 64,647      | 74,336      | 64,647                   | 9,689       | 77,608        | 75,191      | 86%                                 | 83,608                                | 87% | 7.73%  | 11.19%  |
|   | Operating Expense              | 5,995       | 7,360       | 7,664       | 11,982                   | (4,318)     | 12,581        | 12,632      | 14%                                 | 12,991                                | 13% | 3.26%  | 2.84%   |
|   | Total Expense                  | 70,615      | 72,007      | 82,000      | 76,629                   | 5,371       | 90,189        | 87,823      |                                     | 96,599                                |     | 7.11%  | 9.99%   |
|   | Full Time Equivalent Employees | 10.00       | 10.00       | 10.00       | 10.00                    |             | 10.00         | 10.00       |                                     | 10.00                                 |     |        |         |
| <b>Issuance and Renewals of Permits</b>     |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| Combined Administrative [Administration]    |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| 2   | Revenue                        | 776         | 1,821       | 5,716       | 1,031                    | 4,685       | 5,025         | 7,034       |                                     | 5,048                                 |     | 0.46%  | -28.23% |
|   | Personnel Services             | 2,440       | 2,442       | 3,400       | 2,556                    | 844         | 2,735         | 3,621       | 98%                                 | 3,943                                 | 98% | 44.17% | 8.89%   |
|   | Operating Expense              | 67          | 61          | 181         | 77                       | 104         | 80            | 91          | 2%                                  | 91                                    | 2%  | 13.75% | 0.00%   |
|   | Total Expense                  | 2,507       | 2,503       | 3,581       | 2,633                    | 948         | 2,815         | 3,712       |                                     | 4,034                                 |     | 43.30% | 8.67%   |
|   | Full Time Equivalent Employees | 0.03        | 0.03        | 0.04        | 0.03                     |             | 0.03          | 0.04        |                                     | 0.04                                  |     |        |         |
| <b>Web Site and Social Media Management</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| Combined Administrative [Administration]    |                                |             |             |             |                          |             |               |             |                                     |                                       |     |        |         |
| 2   | Revenue                        | 446         | 349         | 578         | 365                      | 213         | 194           | 194         |                                     | 241                                   |     | 24.23% | 24.23%  |
|   | Personnel Services             | 15,131      | 15,211      | 23,131      | 16,769                   | 6,362       | 18,415        | 18,376      | 51%                                 | 20,144                                | 53% | 9.39%  | 9.62%   |
|   | Operating Expense              | 20,054      | 14,562      | 13,252      | 17,461                   | (4,209)     | 17,389        | 17,766      | 49%                                 | 17,548                                | 47% | 0.91%  | -1.23%  |
|   | Total Expense                  | 35,185      | 29,773      | 36,383      | 34,230                   | 2,153       | 35,804        | 36,142      |                                     | 37,692                                |     | 5.27%  | 4.29%   |
|   | Full Time Equivalent Employees | 0.23        | 0.22        | 0.32        | 0.23                     |             | 0.23          | 0.23        |                                     | 0.24                                  |     |        |         |



**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                    | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |        |         |         |
|---|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|--------|---------|---------|
| <b>Council Relations</b>                    |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| Combined Administrative [Administration]    |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| 2   | Revenue                        | 260            | 167            | 224            | 328                         | (104)          | 279              | 279            | 363                                       | 30.11%                                      | 30.11% |         |         |
|   | Personnel Services             | 26,393         | 26,358         | 13,580         | 19,816                      | (6,236)        | 22,300           | 22,819         | 24,400                                    | 93%   | 92%    | 9.42%   | 6.93%   |
|   | Operating Expense              | 1,866          | 1,118          | 1,950          | 1,834                       | 116            | 1,975            | 1,633          | 2,040                                     | 7%  | 8%     | 3.29%   | 24.92%  |
|   | Total Expense                  | 28,259         | 27,476         | 15,530         | 21,650                      | (6,120)        | 24,275           | 24,452         | 26,440                                    |   |        | 8.92%   | 8.13%   |
|   | Full Time Equivalent Employees | 0.36           | 0.12           | 0.17           | 0.22                        |                | 0.24             | 0.24           | 0.23                                      |   |        |         |         |
| <b>Daily Operations</b>                     |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| Combined Administrative [Administration]    |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| 2   | Revenue                        | 466            | 747            | 820            | 1,121                       | (301)          | 919              | 919            | 1,471                                     | 60.07%                                      | 60.07% |         |         |
|   | Personnel Services             | 47,336         | 51,746         | 80,237         | 67,803                      | 12,434         | 73,431           | 75,142         | 99,040                                    | 90%   | 94%    | 34.87%  | 31.80%  |
|   | Operating Expense              | 1,708          | 1,118          | 7,947          | 1,834                       | 6,113          | 5,912            | 8,110          | 6,692                                     | 10%   | 6%     | 13.19%  | -17.48% |
|   | Total Expense                  | 49,044         | 52,864         | 88,184         | 69,637                      | 18,547         | 79,343           | 83,252         | 105,732                                   |   |        | 33.26%  | 27.00%  |
|   | Full Time Equivalent Employees | 0.65           | 0.73           | 1.01           | 0.75                        |                | 0.78             | 0.78           | 0.96                                      |   |        |         |         |
| <b>Budget and Financial Oversight</b>       |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| Combined Administrative [Administration]    |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| 2   | Revenue                        | 334            | 394            | 486            | 711                         | (225)          | 566              | 566            | 686                                       | 21.20%                                      | 21.20% |         |         |
|   | Personnel Services             | 33,877         | 35,828         | 19,952         | 42,957                      | (23,005)       | 45,201           | 46,255         | 46,165                                    | 93%   | 94%    | 2.13%   | -0.19%  |
|   | Operating Expense              | 6,108          | 1,135          | 4,235          | 7,874                       | (3,639)        | 3,063            | 3,256          | 3,097                                     | 7%  | 6%     | 1.11%   | -4.88%  |
|   | Total Expense                  | 39,985         | 36,963         | 24,187         | 50,831                      | (26,644)       | 48,264           | 49,511         | 49,262                                    |   |        | 2.07%   | -0.50%  |
|   | Full Time Equivalent Employees | 0.46           | 0.51           | 0.25           | 0.48                        |                | 0.48             | 0.48           | 0.44                                      |   |        |         |         |
| <b>General City Reception/Admin Support</b> |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| Combined Administrative [Administration]    |                                |                |                |                |                             |                |                  |                |   |   |        |         |         |
| 2   | Revenue                        | 170            | 99             | 242            | 354                         | (112)          | 337              | 337            | 336                                       | -0.30%                                      | -0.30% |         |         |
|   | Personnel Services             | 17,284         | 13,907         | 35,927         | 21,368                      | 14,559         | 26,918           | 27,545         | 22,639                                    | 93%   | 95%    | -15.90% | -17.81% |
|   | Operating Expense              | 675            | 557            | 1,575          | 839                         | 736            | 1,213            | 2,048          | 1,087                                     | 7%  | 5%     | -10.39% | -46.92% |
|   | Total Expense                  | 17,959         | 14,464         | 37,502         | 22,207                      | 15,295         | 28,131           | 29,593         | 23,726                                    |   |        | -15.66% | -19.83% |
|   | Full Time Equivalent Employees | 0.24           | 0.20           | 0.45           | 0.24                        |                | 0.29             | 0.29           | 0.22                                      |   |        |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                    | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |         |         |        |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|---------|---------|--------|
| <b>Liquor Licenses</b>                   |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| Combined Administrative [Administration] |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| <b>3</b>                                 | Revenue                        | 4,132       | 9,110       | 5,877       | 5,155                    | 722         | 5,127         | 10,169      | 5,241                               | 2.22%                                 | -48.46% |         |        |
|  | Personnel Services             | 12,202      | 12,208      | 16,998      | 12,779                   | 4,219       | 13,677        | 18,107      | 19,713                              | 84%                                   | 86%     | 44.13%  | 8.87%  |
|  | Operating Expense              | 2,552       | 4,277       | 2,742       | 2,736                    | 6           | 2,747         | 3,370       | 3,176                               | 16%                                   | 14%     | 15.62%  | -5.76% |
|  | Total Expense                  | 14,754      | 16,485      | 19,740      | 15,515                   | 4,225       | 16,424        | 21,477      | 22,889                              |                                       |         | 39.36%  | 6.57%  |
|  | Full Time Equivalent Employees | 0.15        | 0.15        | 0.20        | 0.15                     |             | 0.15          | 0.20        | 0.20                                |                                       |         |         |        |
| <b>Problem Resolution Team</b>           |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| Combined Administrative [Administration] |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| <b>3</b>                                 | Revenue                        | 28          | 17          | 40          | 58                       | (18)        | 37            | 37          | 61                                  | 64.86%                                | 64.86%  |         |        |
|  | Personnel Services             | 2,861       | 2,324       | 4,000       | 3,525                    | 475         | 2,938         | 3,006       | 4,109                               | 92%                                   | 89%     | 39.86%  | 36.69% |
|  | Operating Expense              | 1,149       | 1,017       | 212         | 1,597                    | (1,385)     | 493           | 268         | 528                                 | 8%                                    | 11%     | 7.10%   | 97.01% |
|  | Total Expense                  | 4,010       | 3,341       | 4,212       | 5,122                    | (910)       | 3,431         | 3,274       | 4,637                               |                                       |         | 35.15%  | 41.63% |
|  | Full Time Equivalent Employees | 0.04        | 0.03        | 0.05        | 0.04                     |             | 0.03          | 0.03        | 0.04                                |                                       |         |         |        |
| <b>Council Packet</b>                    |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| Combined Administrative [Administration] |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| <b>3</b>                                 | Revenue                        | 617         | 620         | 726         | 723                      | 3           | 591           | 591         | 842                                 | 42.47%                                | 42.47%  |         |        |
|  | Personnel Services             | 56,941      | 56,971      | 59,494      | 59,637                   | (143)       | 63,827        | 63,375      | 68,995                              | 78%                                   | 80%     | 8.10%   | 8.87%  |
|  | Operating Expense              | 14,201      | 17,959      | 17,993      | 13,390                   | 4,603       | 14,973        | 17,938      | 17,395                              | 22%                                   | 20%     | 16.18%  | -3.03% |
|  | Total Expense                  | 71,142      | 74,930      | 77,487      | 73,027                   | 4,460       | 78,800        | 81,313      | 86,390                              |                                       |         | 9.63%   | 6.24%  |
|  | Full Time Equivalent Employees | 0.70        | 0.69        | 0.70        | 0.70                     |             | 0.70          | 0.70        | 0.70                                |                                       |         |         |        |
| <b>Administrative Items</b>              |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| Combined Administrative [Administration] |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |        |
| <b>3</b>                                 | Revenue                        | 8,101       | 16,260      | 10,411      | 9,103                    | 1,308       | 9,085         | 3,912       | 9,072                               | -0.14%                                | 131.90% |         |        |
|  | Personnel Services             | 9,355       | 9,360       | 5,100       | 8,520                    | (3,420)     | 9,118         | 4,527       | 5,914                               | 45%                                   | 54%     | -35.14% | 30.64% |
|  | Operating Expense              | 5,556       | 6,287       | 4,181       | 4,876                    | (695)       | 4,652         | 5,559       | 5,072                               | 55%                                   | 46%     | 9.03%   | -8.76% |
|  | Total Expense                  | 14,911      | 15,647      | 9,281       | 13,396                   | (4,115)     | 13,770        | 10,086      | 10,986                              |                                       |         | -20.22% | 8.92%  |
|  | Full Time Equivalent Employees | 0.12        | 0.11        | 0.06        | 0.10                     |             | 0.10          | 0.05        | 0.06                                |                                       |         |         |        |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                  | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |         |         |         |
|---|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|---------|---------|---------|
| <b>Media Relations and Press Releases</b> |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>3</b>                                  | Revenue                        | 557            | 525            | 685            | 593                         | 92             | 315              | 315            | 392                                       | 24.44%                                      | 24.44%  |         |         |
|   | Personnel Services             | 18,914         | 22,849         | 27,410         | 27,250                      | 160            | 29,923           | 29,859         | 91%                                       | 32,733                                      | 91%     | 9.39%   | 9.63%   |
|   | Operating Expense              | 1,671          | 1,617          | 12,267         | 3,186                       | 9,081          | 3,352            | 3,000          | 9%  | 3,387                                       | 9%      | 1.04%   | 12.90%  |
|   | Total Expense                  | 20,585         | 24,466         | 39,677         | 30,436                      | 9,241          | 33,275           | 32,859         |   | 36,120                                      |         | 8.55%   | 9.92%   |
|   | Full Time Equivalent Employees | 0.28           | 0.33           | 0.38           | 0.38                        |                | 0.38             | 0.38           |   | 0.39  |         |         |         |
| <b>Economic Development</b>               |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>3</b>                                  | Revenue                        | 87             | 59             | 128            | 187                         | (59)           | 153              | 153            | 262                                       | 71.24%                                      | 71.24%  |         |         |
|   | Personnel Services             | 8,876          | 9,702          | 7,976          | 11,301                      | (3,325)        | 12,239           | 12,524         | 91%                                       | 17,644                                      | 91%     | 44.16%  | 40.88%  |
|   | Operating Expense              | 1,517          | 1,118          | 1,694          | 1,834                       | (140)          | 1,672            | 1,302          | 9%  | 1,835                                       | 9%      | 9.75%   | 40.94%  |
|   | Total Expense                  | 10,393         | 10,820         | 9,670          | 13,135                      | (3,465)        | 13,911           | 13,826         |   | 19,479                                      |         | 40.03%  | 40.89%  |
|   | Full Time Equivalent Employees | 0.12           | 0.14           | 0.10           | 0.13                        |                | 0.13             | 0.13           |   | 0.17  |         |         |         |
| <b>Research and Program Development</b>   |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>3</b>                                  | Revenue                        | 225            | 305            | 319            | 467                         | (148)          | 349              | 349            | 375                                       | 7.45%                                       | 7.45%   |         |         |
|   | Personnel Services             | 22,889         | 18,594         | 17,173         | 28,203                      | (11,030)       | 27,907           | 28,557         | 84%                                       | 25,258                                      | 75%     | -9.49%  | -11.55% |
|   | Operating Expense              | 9,650          | 1,017          | 1,547          | 4,396                       | (2,849)        | 8,465            | 5,428          | 16%                                       | 8,388                                       | 25%     | -0.91%  | 54.53%  |
|   | Total Expense                  | 32,539         | 19,611         | 18,720         | 32,599                      | (13,879)       | 36,372           | 33,985         |   | 33,646                                      |         | -7.49%  | -1.00%  |
|   | Full Time Equivalent Employees | 0.31           | 0.26           | 0.22           | 0.31                        |                | 0.30             | 0.30           |   | 0.25  |         |         |         |
| <b>Phone Management</b>                   |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>3</b>                                  | Revenue                        | 141            | 83             | 199            | 292                         | (93)           | 184              | 184            | 122                                       | -33.70%                                     | -33.70% |         |         |
|   | Personnel Services             | 14,306         | 11,621         | 7,976          | 17,627                      | (9,651)        | 14,688           | 15,030         | 97%                                       | 8,218                                       | 93%     | -44.05% | -45.32% |
|   | Operating Expense              | 1,151          | 1,017          | 424            | 1,596                       | (1,172)        | 846              | 535            | 3%  | 652   | 7%      | -22.93% | 21.87%  |
|   | Total Expense                  | 15,457         | 12,638         | 8,400          | 19,223                      | (10,823)       | 15,534           | 15,565         |   | 8,870                                       |         | -42.90% | -43.01% |
|   | Full Time Equivalent Employees | 0.20           | 0.16           | 0.10           | 0.20                        |                | 0.16             | 0.16           |   | 0.08  |         |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                                   | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |          |          |          |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|----------|----------|----------|
| <b>Translations</b>                                     |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| Combined Administrative [Administration]                |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| <b>3</b>  | Revenue                        | 137         | 79          | 199         | 292                      | (93)        | 274           | 274         | 275                                 | 0.36%                                 | 0.36%    |          |          |
|   | Personnel Services             | 13,957      | 11,185      | 31,927      | 17,619                   | 14,308      | 21,936        | 22,447      | 18,530                              | 94%                                   | 95%      | -15.53%  | -17.45%  |
|   | Operating Expense              | 656         | 557         | 1,363       | 839                      | 524         | 1,063         | 1,335       | 962                                 | 6%                                    | 5%       | -9.50%   | -27.94%  |
|   | Total Expense                  | 14,613      | 11,742      | 33,290      | 18,458                   | 14,832      | 22,999        | 23,782      | 19,492                              |                                       |          | -15.25%  | -18.04%  |
|   | Full Time Equivalent Employees | 0.19        | 0.16        | 0.40        | 0.20                     |             | 0.23          | 0.23        | 0.18                                |                                       |          |          |          |
| <b>Representing City on Boards and Community Groups</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| Combined Administrative [Administration]                |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| <b>3</b>  | Revenue                        | 101         | 64          | 145         | 212                      | (67)        | 157           | 157         | 323                                 | 105.73%                               | 105.73%  |          |          |
|   | Personnel Services             | 10,209      | 9,955       | 8,790       | 12,822                   | (4,032)     | 12,565        | 12,858      | 21,753                              | 90%                                   | 95%      | 73.12%   | 69.18%   |
|   | Operating Expense              | 1,792       | 1,512       | 1,737       | 1,874                    | (137)       | 781           | 1,357       | 1,059                               | 10%                                   | 5%       | 35.60%   | -21.96%  |
|   | Total Expense                  | 12,001      | 11,467      | 10,527      | 14,696                   | (4,169)     | 13,346        | 14,215      | 22,812                              |                                       |          | 70.93%   | 60.48%   |
|   | Full Time Equivalent Employees | 0.14        | 0.14        | 0.11        | 0.14                     |             | 0.13          | 0.13        | 0.21                                |                                       |          |          |          |
| <b>Elections</b>  |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| Combined Administrative [Administration]                |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| <b>4</b>  | Revenue                        | 5           | 18          | -           | 21                       | (21)        | 17            | 1,136       | -                                   | -100.00%                              | -100.00% |          |          |
|   | Personnel Services             | 406         | 1,628       | -           | 1,704                    | (1,704)     | 1,824         | 906         | -                                   | 24%                                   | 0%       | -100.00% | -100.00% |
|   | Operating Expense              | 1,855       | 340         | 5,468       | 3,513                    | 1,955       | 2,914         | 2,923       | 22,916                              | 76%                                   | 100%     | 686.41%  | 683.99%  |
|   | Total Expense                  | 2,261       | 1,968       | 5,468       | 5,217                    | 251         | 4,738         | 3,829       | 22,916                              |                                       |          | 383.66%  | 498.49%  |
|   | Full Time Equivalent Employees | 0.01        | 0.02        | -           | 0.02                     |             | 0.02          | 0.01        | -                                   |                                       |          |          |          |
| <b>Odor Committee</b>                                   |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| Combined Administrative [Administration]                |                                |             |             |             |                          |             |               |             |                                     |                                       |          |          |          |
| <b>4</b>  | Revenue                        | 42          | 25          | -           | 87                       | (87)        | -             | -           | -                                   | n/a                                   | n/a      |          |          |
|   | Personnel Services             | 4,292       | 3,486       | -           | 5,288                    | (5,288)     | -             | -           | -                                   | n/a                                   | n/a      | n/a      | n/a      |
|   | Operating Expense              | 1,151       | 1,017       | -           | 1,597                    | (1,597)     | -             | -           | -                                   | n/a                                   | n/a      | n/a      | n/a      |
|   | Total Expense                  | 5,443       | 4,503       | -           | 6,885                    | (6,885)     | -             | -           | -                                   |                                       |          | n/a      | n/a      |
|   | Full Time Equivalent Employees | 0.06        | 0.05        | -           | 0.06                     |             | -             | -           | -                                   |                                       |          |          |          |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                          | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |        |        |         |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|--------|--------|---------|
| <b>Citizen Request Management System</b>       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Administration]       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 4  | Revenue                        | 42          | 25          | 60          | 87                       | (27)        | 55            | 55          | 61                                  | 10.91%                                | 10.91% |        |         |
|  | Personnel Services             | 4,292       | 3,486       | 4,000       | 5,288                    | (1,288)     | 4,406         | 4,509       | 4,109                               | 94%                                   | 89%    | -6.74% | -8.87%  |
|  | Operating Expense              | 1,150       | 1,017       | 212         | 1,597                    | (1,385)     | 536           | 268         | 527                                 | 6%                                    | 11%    | -1.68% | 96.64%  |
|  | Total Expense                  | 5,442       | 4,503       | 4,212       | 6,885                    | (2,673)     | 4,942         | 4,777       | 4,636                               |                                       |        | -6.19% | -2.95%  |
|  | Full Time Equivalent Employees | 0.06        | 0.05        | 0.05        | 0.06                     |             | 0.05          | 0.05        | 0.04                                |                                       |        |        |         |
| <b>State Fair Payment</b>                      |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Administration]       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 4  | Revenue                        | 86,000      | 86,000      | 86,000      | 86,000                   | -           | 86,000        | 86,000      | 86,000                              | 0.00%                                 | 0.00%  |        |         |
|  | Personnel Services             | -           | -           | -           | -                        | -           | -             | -           | -                                   | 0%                                    | 0%     | n/a    | n/a     |
|  | Operating Expense              | 315,554     | 355,750     | 395,147     | 375,000                  | 20,147      | 420,000       | 420,000     | 425,000                             | 100%                                  | 100%   | 1.19%  | 1.19%   |
|  | Total Expense                  | 315,554     | 355,750     | 395,147     | 375,000                  | 20,147      | 420,000       | 420,000     | 425,000                             |                                       |        | 1.19%  | 1.19%   |
|  | Full Time Equivalent Employees | -           | -           | -           | -                        | -           | -             | -           | -                                   |                                       |        |        |         |
| <b>Downtown Life Safety</b>                    |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Administration]       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 4  | Revenue                        | -           | -           | -           | -                        | -           | -             | -           | -                                   | n/a                                   | n/a    |        |         |
|  | Personnel Services             | -           | -           | -           | -                        | -           | -             | -           | -                                   | n/a                                   | 0%     | n/a    | n/a     |
|  | Operating Expense              | -           | -           | -           | -                        | -           | -             | -           | 100,000                             | n/a                                   | 100%   | n/a    | n/a     |
|  | Total Expense                  | -           | -           | -           | -                        | -           | -             | -           | 100,000                             |                                       |        | n/a    | n/a     |
|  | Full Time Equivalent Employees | -           | -           | -           | -                        | -           | -             | -           | -                                   |                                       |        |        |         |
| <b>GITV City and Other Government Segments</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Administration]       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 4  | Revenue                        | 11,184      | 10,659      | 14,875      | 10,987                   | 3,888       | 10,555        | 20,465      | 23,146                              | 119.29%                               | 13.10% |        |         |
|  | Personnel Services             | 39,314      | 26,238      | 45,594      | 41,208                   | 4,386       | 44,209        | 44,114      | 46,501                              | 81%                                   | 84%    | 5.18%  | 5.41%   |
|  | Operating Expense              | 10,260      | 6,434       | 6,292       | 8,081                    | (1,789)     | 8,592         | 10,412      | 8,718                               | 19%                                   | 16%    | 1.47%  | -16.27% |
|  | Total Expense                  | 49,574      | 32,672      | 51,886      | 49,289                   | 2,597       | 52,801        | 54,526      | 55,219                              |                                       |        | 4.58%  | 1.27%   |
|  | Full Time Equivalent Employees | 0.59        | 0.38        | 0.63        | 0.57                     |             | 0.56          | 0.56        | 0.56                                |                                       |        |        |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                           | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |         |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|---------|
| <b>GITV Educational Segments</b>                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Administration]        |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 4   | Revenue                        | 5,639       | 5,622       | 7,139       | 5,511                    | 1,628       | 5,292         | 12,737      | 11,588                              | 118.97%                               | -9.02%  |
|   | Personnel Services             | 20,815      | 25,609      | 10,831      | 20,953                   | (10,122)    | 22,488        | 22,440 75%  | 23,670 73%                          | 5.26%                                 | 5.48%   |
|   | Operating Expense              | 10,266      | 6,417       | 4,112       | 8,056                    | (3,944)     | 8,538         | 7,581 25%   | 8,664 27%                           | 1.48%                                 | 14.29%  |
|   | Total Expense                  | 31,081      | 32,026      | 14,943      | 29,009                   | (14,066)    | 31,026        | 30,021      | 32,334                              | 4.22%                                 | 7.70%   |
|   | Full Time Equivalent Employees | 0.31        | 0.37        | 0.15        | 0.29                     |             | 0.29          | 0.29        | 0.28                                |                                       |         |
| <b>GITV Community Awareness / Outreach</b>      |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Administration]        |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 4   | Revenue                        | 5,459       | 5,622       | 7,356       | 5,511                    | 1,845       | 5,292         | 12,777      | 11,588                              | 118.97%                               | -9.31%  |
|   | Personnel Services             | 14,717      | 25,609      | 19,521      | 20,953                   | (1,432)     | 22,488        | 22,440 73%  | 23,670 73%                          | 5.26%                                 | 5.48%   |
|   | Operating Expense              | 10,485      | 6,417       | 4,656       | 8,055                    | (3,399)     | 8,430         | 8,109 27%   | 8,556 27%                           | 1.49%                                 | 5.51%   |
|   | Total Expense                  | 25,202      | 32,026      | 24,177      | 29,008                   | (4,831)     | 30,918        | 30,549      | 32,226                              | 4.23%                                 | 5.49%   |
|   | Full Time Equivalent Employees | 0.22        | 0.37        | 0.27        | 0.29                     |             | 0.29          | 0.29        | 0.28                                |                                       |         |
| <b>Administrator's Report &amp; Newsletters</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Administration]        |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 4   | Revenue                        | 335         | 175         | -           | 76                       | (76)        | 40            | 40          | 51                                  | 27.50%                                | 27.50%  |
|   | Personnel Services             | 11,348      | 7,638       | -           | 3,493                    | (3,493)     | 3,836         | 3,828 86%   | 4,197 62%                           | 9.41%                                 | 9.64%   |
|   | Operating Expense              | 2,032       | 1,322       | 50          | 2,539                    | (2,489)     | 2,570         | 600 14%     | 2,605 38%                           | 1.36%                                 | 334.17% |
|   | Total Expense                  | 13,380      | 8,960       | 50          | 6,032                    | (5,982)     | 6,406         | 4,428       | 6,802                               | 6.18%                                 | 53.61%  |
|   | Full Time Equivalent Employees | 0.17        | 0.11        | -           | 0.05                     |             | 0.05          | 0.05        | 0.05                                |                                       |         |
| <b>Event Planning/Promotional Material</b>      |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Administration]        |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 4   | Revenue                        | 112         | 89          | 180         | 76                       | 104         | 40            | 40          | 51                                  | 27.50%                                | 27.50%  |
|   | Personnel Services             | 3,783       | 3,819       | 7,220       | 3,492                    | 3,728       | 3,835         | 3,827 79%   | 4,196 74%                           | 9.41%                                 | 9.64%   |
|   | Operating Expense              | 1,465       | 928         | 687         | 1,414                    | (727)       | 1,470         | 1,043 21%   | 1,489 26%                           | 1.29%                                 | 42.76%  |
|   | Total Expense                  | 5,248       | 4,747       | 7,907       | 4,906                    | 3,001       | 5,305         | 4,870       | 5,685                               | 7.16%                                 | 16.74%  |
|   | Full Time Equivalent Employees | 0.06        | 0.06        | 0.10        | 0.05                     |             | 0.05          | 0.05        | 0.05                                |                                       |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                           | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |         |         |         |
|--|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|---------|---------|---------|
| <b>Legislation</b>                                 |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]           |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>4</b>   | Revenue                        | 87             | 145            | 127            | 187                         | (60)           | 154              | 154            | 263                                       | 70.78%                                      | 70.78%  |         |         |
|  | Personnel Services             | 8,875          | 9,702          | 7,976          | 11,301                      | (3,325)        | 12,239           | 12,524         | 22%                                       | 17,644                                      | 29%     | 44.16%  | 40.88%  |
|  | Operating Expense              | 2,456          | 1,635          | 41,903         | 39,610                      | 2,293          | 43,571           | 44,598         | 78%                                       | 43,735                                      | 71%     | 0.38%   | -1.94%  |
|  | Total Expense                  | 11,331         | 11,337         | 49,879         | 50,911                      | (1,032)        | 55,810           | 57,122         |   | 61,379                                      |         | 9.98%   | 7.45%   |
|  | Full Time Equivalent Employees | 0.12           | 0.14           | 0.10           | 0.13                        |                | 0.13             | 0.13           |   | 0.17  |         |         |         |
| <b>Event Assistance</b>                            |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Administration]           |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>4</b>   | Revenue                        | 44             | 25             | -              | 79                          | (79)           | 74               | 74             | 31  | -58.11%                                     | -58.11% |         |         |
|  | Personnel Services             | 4,321          | 3,477          | -              | 4,748                       | (4,748)        | 5,982            | 6,121          | 100%                                      | 2,054                                       | 82%     | -65.66% | -66.44% |
|  | Operating Expense              | 690            | 557            | -              | 839                         | (839)          | 583              | -              | 0%  | 465   | 18%     | -20.24% | n/a     |
|  | Total Expense                  | 5,011          | 4,034          | -              | 5,587                       | (5,587)        | 6,565            | 6,121          |   | 2,519                                       |         | -61.63% | -58.85% |
|  | Full Time Equivalent Employees | 0.06           | 0.05           | -              | 0.05                        |                | 0.06             | 0.06           |   | 0.02  |         |         |         |
| <b>Utility General Ledger</b>                      |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Finance]                  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>1</b>   | Revenue                        | 47,659         | 48,419         | 51,019         | 52,002                      | (983)          | 56,337           | 53,652         | 56,898                                    | 1.00%                                       | 6.05%   |         |         |
|  | Personnel Services             | 17,183         | 17,096         | 18,881         | 19,074                      | (193)          | 20,005           | 19,102         | 34%                                       | 25,697                                      | 38%     | 28.45%  | 34.53%  |
|  | Operating Expense              | 38,192         | 35,860         | 38,387         | 38,363                      | 24             | 38,409           | 36,394         | 66%                                       | 42,058                                      | 62%     | 9.50%   | 15.56%  |
|  | Total Expense                  | 55,375         | 52,956         | 57,268         | 57,437                      | (169)          | 58,414           | 55,496         |   | 67,755                                      |         | 15.99%  | 22.09%  |
|  | Full Time Equivalent Employees | 0.27           | 0.27           | 0.28           | 0.28                        |                | 0.27             | 0.27           |   | 0.34  |         |         |         |
| <b>Utility Financial Reporting and Preparation</b> |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| Combined Administrative [Finance]                  |                                |                |                |                |                             |                |                  |                |   |   |         |         |         |
| <b>1</b>   | Revenue                        | 47,659         | 48,419         | 51,019         | 52,002                      | (983)          | 56,337           | 53,652         | 56,898                                    | 1.00%                                       | 6.05%   |         |         |
|  | Personnel Services             | 8,591          | 8,549          | 18,630         | 18,820                      | (190)          | 20,096           | 19,189         | 97%                                       | 15,366                                      | 97%     | -23.54% | -19.92% |
|  | Operating Expense              | 344            | 330            | 469            | 419                         | 50             | 464              | 564            | 3%  | 463   | 3%      | -0.22%  | -17.91% |
|  | Total Expense                  | 8,935          | 8,879          | 19,099         | 19,239                      | (140)          | 20,560           | 19,753         |   | 15,829                                      |         | -23.01% | -19.87% |
|  | Full Time Equivalent Employees | 0.14           | 0.14           | 0.27           | 0.27                        |                | 0.27             | 0.27           |   | 0.21  |         |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                            | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |         |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|---------|
| <b>Utility Financial Analysis</b>                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1  | Revenue                        | 47,659      | 48,419      | 51,019      | 52,002                   | (983)       | 56,337        | 53,652      | 56,898                              | 1.00%                                 | 6.05%   |
|  | Personnel Services             | 14,383      | 14,312      | 14,319      | 14,464                   | (145)       | 15,930        | 15,211 96%  | 16,673 97%                          | 4.66%                                 | 9.61%   |
|  | Operating Expense              | 342         | 442         | 469         | 419                      | 50          | 464 4%        | 564 4%      | 463 3%                              | -0.22%                                | -17.91% |
|  | Total Expense                  | 14,725      | 14,754      | 14,788      | 14,883                   | (95)        | 16,394        | 15,775      | 17,136                              | 4.53%                                 | 8.63%   |
|  | Full Time Equivalent Employees | 0.23        | 0.23        | 0.21        | 0.21                     |             | 0.22          | 0.22        | 0.22                                |                                       |         |
| <b>Utility Budget Preparation and Monitoring</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,337        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|  | Personnel Services             | 17,235      | 17,149      | 17,407      | 17,584                   | (177)       | 19,290        | 18,419 89%  | 20,496 86%                          | 6.25%                                 | 11.28%  |
|  | Operating Expense              | 1,729       | 2,370       | 2,087       | 3,172                    | (1,085)     | 3,428         | 2,185 11%   | 3,414 14%                           | -0.41%                                | 56.25%  |
|  | Total Expense                  | 18,964      | 19,519      | 19,494      | 20,756                   | (1,262)     | 22,718        | 20,604      | 23,910                              | 5.25%                                 | 16.05%  |
|  | Full Time Equivalent Employees | 0.27        | 0.27        | 0.26        | 0.26                     |             | 0.26          | 0.26        | 0.27                                |                                       |         |
| <b>Utility Annual Audit</b>                      |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,337        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|  | Personnel Services             | 14,383      | 14,312      | 13,966      | 14,108                   | (142)       | 14,968        | 14,292 97%  | 15,659 98%                          | 4.62%                                 | 9.56%   |
|  | Operating Expense              | 210         | 197         | 368         | 234                      | 134         | 279           | 444 3%      | 278 2%                              | -0.36%                                | -37.39% |
|  | Total Expense                  | 14,593      | 14,509      | 14,334      | 14,342                   | (8)         | 15,247        | 14,736      | 15,937                              | 4.53%                                 | 8.15%   |
|  | Full Time Equivalent Employees | 0.23        | 0.23        | 0.21        | 0.21                     |             | 0.20          | 0.20        | 0.21                                |                                       |         |
| <b>Billing</b>                                   |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,337        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|  | Personnel Services             | 80,839      | 80,438      | 86,450      | 87,329                   | (879)       | 93,016        | 88,813 70%  | 94,018 68%                          | 1.08%                                 | 5.86%   |
|  | Operating Expense              | 37,740      | 36,778      | 37,052      | 37,314                   | (262)       | 37,860        | 38,395 30%  | 44,605 32%                          | 17.82%                                | 16.17%  |
|  | Total Expense                  | 118,579     | 117,216     | 123,502     | 124,643                  | (1,141)     | 130,876       | 127,208     | 138,623                             | 5.92%                                 | 8.97%   |
|  | Full Time Equivalent Employees | 1.29        | 1.27        | 1.27        | 1.27                     |             | 1.26          | 1.26        | 1.26                                |                                       |         |



**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                        | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |       |         |         |
|---|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|-------|---------|---------|
| <b>Collections</b>                              |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]               |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 1   | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,337           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 141,774        | 141,070        | 151,068        | 152,605                     | (1,537)        | 161,632          | 154,329        | 76,773                                    | 99%   | 98%   | -52.50% | -50.25% |
|   | Operating Expense              | 392            | 373            | 533            | 484                         | 49             | 529              | 1,064          | 1,728                                     | 1%  | 2%    | 226.65% | 62.41%  |
|   | Total Expense                  | 142,166        | 141,443        | 151,601        | 153,089                     | (1,488)        | 162,161          | 155,393        | 78,501                                    |   |       | -51.59% | -49.48% |
|   | Full Time Equivalent Employees | 2.26           | 2.23           | 2.22           | 2.22                        |                | 2.19             | 2.19           | 1.04                                      |   |       |         |         |
| <b>Meter Reading</b>                            |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]               |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 1   | Revenue                        | 47,666         | 48,419         | 51,018         | 52,014                      | (996)          | 56,337           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 437,893        | 435,720        | 464,527        | 469,253                     | (4,726)        | 498,748          | 476,212        | 518,835                                   | 100%  | 100%  | 4.03%   | 8.95%   |
|   | Operating Expense              | 337            | 340            | 466            | 404                         | 62             | 430              | 465            | 429                                       | 0%  | 0%    | -0.23%  | -7.74%  |
|   | Total Expense                  | 438,230        | 436,060        | 464,993        | 469,657                     | (4,664)        | 499,178          | 476,677        | 519,264                                   |   |       | 4.02%   | 8.93%   |
|   | Full Time Equivalent Employees | 6.97           | 6.90           | 6.82           | 6.82                        |                | 6.75             | 6.75           | 6.94                                      |   |       |         |         |
| <b>City General Ledger</b>                      |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]               |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 1   | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,337           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 26,447         | 26,316         | 31,674         | 31,996                      | (322)          | 34,693           | 33,126         | 36,665                                    | 47%   | 45%   | 5.68%   | 10.68%  |
|   | Operating Expense              | 39,104         | 36,267         | 38,908         | 38,884                      | 24             | 38,789           | 37,838         | 44,407                                    | 53%   | 55%   | 14.48%  | 17.36%  |
|   | Total Expense                  | 65,551         | 62,583         | 70,582         | 70,880                      | (298)          | 73,482           | 70,964         | 81,072                                    |   |       | 10.33%  | 14.24%  |
|   | Full Time Equivalent Employees | 0.42           | 0.42           | 0.47           | 0.47                        |                | 0.47             | 0.47           | 0.48                                      |   |       |         |         |
| <b>City Financial Reporting and Preparation</b> |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]               |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 1   | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,337           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 22,215         | 22,104         | 23,058         | 23,293                      | (235)          | 25,449           | 24,299         | 38,597                                    | 94%   | 97%   | 51.66%  | 58.84%  |
|   | Operating Expense              | 392            | 1,508          | 533            | 484                         | 49             | 529              | 1,564          | 1,028                                     | 6%  | 3%    | 94.33%  | -34.27% |
|   | Total Expense                  | 22,607         | 23,612         | 23,591         | 23,777                      | (186)          | 25,978           | 25,863         | 39,625                                    |   |       | 52.53%  | 53.21%  |
|   | Full Time Equivalent Employees | 0.35           | 0.35           | 0.34           | 0.34                        |                | 0.34             | 0.34           | 0.50                                      |   |       |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                                     | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |         |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|---------|
| <b>City Budget Preparation and Monitoring</b>             |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                         |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1   | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,337        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|   | Personnel Services             | 70,546      | 70,196      | 77,185      | 77,970                   | (785)       | 86,798        | 82,876 88%  | 86,323 89%                          | -0.55%                                | 4.16%   |
|   | Operating Expense              | 16,584      | 6,881       | 2,093       | 3,300                    | (1,207)     | 6,806         | 11,435 12%  | 10,984 11%                          | 61.39%                                | -3.94%  |
|   | Total Expense                  | 87,130      | 77,077      | 79,278      | 81,270                   | (1,992)     | 93,604        | 94,311      | 97,307                              | 3.96%                                 | 3.18%   |
|   | Full Time Equivalent Employees | 1.12        | 1.11        | 1.13        | 1.13                     |             | 1.17          | 1.17        | 1.15                                |                                       |         |
| <b>City Annual Audit</b>                                  |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                         |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1   | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|   | Personnel Services             | 31,759      | 31,602      | 35,080      | 35,437                   | (357)       | 39,770        | 37,973 60%  | 46,482 65%                          | 16.88%                                | 22.41%  |
|   | Operating Expense              | 26,810      | 37,512      | 28,668      | 42,155                   | (13,487)    | 42,200        | 25,819 40%  | 25,578 35%                          | -39.39%                               | -0.93%  |
|   | Total Expense                  | 58,569      | 69,114      | 63,748      | 77,592                   | (13,844)    | 81,970        | 63,792      | 72,060                              | -12.09%                               | 12.96%  |
|   | Full Time Equivalent Employees | 0.51        | 0.50        | 0.52        | 0.52                     |             | 0.54          | 0.54        | 0.61                                |                                       |         |
| <b>Special Projects - Financial/Rating Agency Surveys</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                         |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1   | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|   | Personnel Services             | 8,591       | 8,549       | 9,302       | 9,397                    | (95)        | 9,840         | 9,395 94%   | 10,037 95%                          | 2.00%                                 | 6.83%   |
|   | Operating Expense              | 392         | 373         | 533         | 484                      | 49          | 529           | 564 6%      | 528 5%                              | -0.19%                                | -6.38%  |
|   | Total Expense                  | 8,983       | 8,922       | 9,835       | 9,881                    | (46)        | 10,369        | 9,959       | 10,565                              | 1.89%                                 | 6.08%   |
|   | Full Time Equivalent Employees | 0.14        | 0.14        | 0.14        | 0.14                     |             | 0.13          | 0.13        | 0.13                                |                                       |         |
| <b>Payroll Processing</b>                                 |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| Combined Administrative [Finance]                         |                                |             |             |             |                          |             |               |             |                                     |                                       |         |
| 1   | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,652      | 56,899                              | 1.00%                                 | 6.05%   |
|   | Personnel Services             | 104,563     | 104,044     | 124,313     | 125,578                  | (1,265)     | 135,105       | 129,000 93% | 161,445 98%                         | 19.50%                                | 25.15%  |
|   | Operating Expense              | 3,268       | 2,718       | 3,406       | 3,438                    | (32)        | 3,643         | 9,099 7%    | 3,658 2%                            | 0.41%                                 | -59.80% |
|   | Total Expense                  | 107,831     | 106,762     | 127,719     | 129,016                  | (1,297)     | 138,748       | 138,099     | 165,103                             | 18.99%                                | 19.55%  |
|   | Full Time Equivalent Employees | 1.66        | 1.65        | 1.83        | 1.83                     |             | 1.83          | 1.83        | 2.14                                |                                       |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                       | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |       |         |         |
|--|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|-------|---------|---------|
| <b>Customer Service - In Person / On Phone</b> |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]              |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 2  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|  | Personnel Services             | 168,994        | 168,156        | 180,082        | 181,914                     | (1,832)        | 190,883          | 182,258        | 169,395                                   | 100%  | 100%  | -11.26% | -7.06%  |
|  | Operating Expense              | 592            | 373            | 731            | 684                         | 47             | 729              | 563            | 728                                       | 0%  | 0%    | -0.14%  | 29.31%  |
|  | Total Expense                  | 169,586        | 168,529        | 180,813        | 182,598                     | (1,785)        | 191,612          | 182,821        | 170,123                                   |   |       | -11.21% | -6.95%  |
|  | Full Time Equivalent Employees | 2.69           | 2.66           | 2.64           | 2.64                        |                | 2.58             | 2.58           | 2.25                                      |   |       |         |         |
| <b>City Financial Analysis and Monitoring</b>  |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]              |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 2  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|  | Personnel Services             | 43,384         | 43,169         | 42,892         | 43,328                      | (436)          | 49,796           | 47,546         | 59,025                                    | 98%   | 99%   | 18.53%  | 24.14%  |
|  | Operating Expense              | 342            | 701            | 468            | 419                         | 49             | 7,964            | 1,063          | 463                                       | 2%  | 1%    | -94.19% | -56.44% |
|  | Total Expense                  | 43,726         | 43,870         | 43,360         | 43,747                      | (387)          | 57,760           | 48,609         | 59,488                                    |   |       | 2.99%   | 22.38%  |
|  | Full Time Equivalent Employees | 0.69           | 0.68           | 0.63           | 0.63                        |                | 0.67             | 0.67           | 0.77                                      |   |       |         |         |
| <b>Bank Account Reconciliation</b>             |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]              |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 2  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|  | Personnel Services             | 9,326          | 9,280          | 11,180         | 11,293                      | (113)          | 11,929           | 11,390         | 19,226                                    | 96%   | 99%   | 61.17%  | 68.80%  |
|  | Operating Expense              | 210            | 197            | 367            | 234                         | 133            | 279              | 443            | 278                                       | 4%  | 1%    | -0.36%  | -37.25% |
|  | Total Expense                  | 9,536          | 9,477          | 11,547         | 11,527                      | 20             | 12,208           | 11,833         | 19,504                                    |   |       | 59.76%  | 64.83%  |
|  | Full Time Equivalent Employees | 0.15           | 0.15           | 0.16           | 0.16                        |                | 0.16             | 0.16           | 0.25                                      |   |       |         |         |
| <b>Accounts Payable Processing</b>             |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]              |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| 2  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,652         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|  | Personnel Services             | 65,001         | 64,679         | 73,620         | 74,369                      | (749)          | 80,489           | 76,852         | 82,077                                    | 67%   | 66%   | 1.97%   | 6.80%   |
|  | Operating Expense              | 36,809         | 35,875         | 36,360         | 36,342                      | 18             | 36,887           | 37,801         | 42,632                                    | 33%   | 34%   | 15.57%  | 12.78%  |
|  | Total Expense                  | 101,810        | 100,554        | 109,980        | 110,711                     | (731)          | 117,376          | 114,653        | 124,709                                   |   |       | 6.25%   | 8.77%   |
|  | Full Time Equivalent Employees | 1.03           | 1.02           | 1.08           | 1.08                        |                | 1.09             | 1.09           | 1.08                                      |   |       |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                    | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |       |        |         |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|-------|--------|---------|
| <b>Purchasing Cards Administration</b>   |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| Combined Administrative [Finance]        |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| 2  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,652      | 56,899                              | 1.00%                                 | 6.05% |        |         |
|  | Personnel Services             | 7,344       | 7,308       | 8,649       | 8,737                    | (88)        | 9,956         | 9,506       | 16,270                              | 95%                                   | 97%   | 63.42% | 71.16%  |
|  | Operating Expense              | 405         | 350         | 518         | 493                      | 25          | 538           | 543         | 538                                 | 5%                                    | 3%    | 0.00%  | -0.92%  |
|  | Total Expense                  | 7,749       | 7,658       | 9,167       | 9,230                    | (63)        | 10,494        | 10,049      | 16,808                              |                                       |       | 60.17% | 67.26%  |
|  | Full Time Equivalent Employees | 0.12        | 0.12        | 0.13        | 0.13                     |             | 0.13          | 0.13        | 0.22                                |                                       |       |        |         |
| <b>Ambulance Billing and Receipting</b>  |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| Combined Administrative [Finance]        |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| 2  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,652      | 56,899                              | 1.00%                                 | 6.05% |        |         |
|  | Personnel Services             | 84,582      | 84,163      | 92,183      | 93,121                   | (938)       | 100,943       | 96,382      | 107,641                             | 73%                                   | 71%   | 6.64%  | 11.68%  |
|  | Operating Expense              | 37,414      | 35,973      | 36,361      | 38,314                   | (1,953)     | 38,359        | 36,393      | 44,105                              | 27%                                   | 29%   | 14.98% | 21.19%  |
|  | Total Expense                  | 121,996     | 120,136     | 128,544     | 131,435                  | (2,891)     | 139,302       | 132,775     | 151,746                             |                                       |       | 8.93%  | 14.29%  |
|  | Full Time Equivalent Employees | 1.35        | 1.33        | 1.35        | 1.35                     |             | 1.37          | 1.37        | 1.44                                |                                       |       |        |         |
| <b>Grant and Cost Accounting</b>         |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| Combined Administrative [Finance]        |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| 2  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,651      | 56,899                              | 1.00%                                 | 6.05% |        |         |
|  | Personnel Services             | 17,127      | 17,042      | 8,593       | 8,681                    | (88)        | 9,891         | 9,444       | 18,600                              | 96%                                   | 99%   | 88.05% | 96.95%  |
|  | Operating Expense              | 210         | 1,056       | 368         | 234                      | 134         | 279           | 443         | 279                                 | 4%                                    | 1%    | 0.00%  | -37.02% |
|  | Total Expense                  | 17,337      | 18,098      | 8,961       | 8,915                    | 46          | 10,170        | 9,887       | 18,879                              |                                       |       | 85.63% | 90.95%  |
|  | Full Time Equivalent Employees | 0.27        | 0.27        | 0.13        | 0.13                     |             | 0.13          | 0.13        | 0.25                                |                                       |       |        |         |
| <b>Forecasting - Short and Long Term</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| Combined Administrative [Finance]        |                                |             |             |             |                          |             |               |             |                                     |                                       |       |        |         |
| 2  | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,651      | 56,899                              | 1.00%                                 | 6.05% |        |         |
|  | Personnel Services             | 23,167      | 23,052      | 19,045      | 19,238                   | (193)       | 20,972        | 20,024      | 22,622                              | 97%                                   | 96%   | 7.87%  | 12.97%  |
|  | Operating Expense              | 722         | 798         | 1,122       | 1,166                    | (44)        | 1,071         | 683         | 1,058                               | 3%                                    | 4%    | -1.21% | 54.90%  |
|  | Total Expense                  | 23,889      | 23,850      | 20,167      | 20,404                   | (237)       | 22,043        | 20,707      | 23,680                              |                                       |       | 7.43%  | 14.36%  |
|  | Full Time Equivalent Employees | 0.37        | 0.37        | 0.28        | 0.28                     |             | 0.28          | 0.28        | 0.30                                |                                       |       |        |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                  | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |       |         |         |
|---|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|-------|---------|---------|
| <b>Utility Cashier Services</b>           |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]         |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| <b>3</b>                                  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,651         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 78,354         | 77,966         | 85,527         | 86,397                      | (870)          | 93,865           | 89,624         | 98,286                                    | 97%   | 98%   | 4.71%   | 9.66%   |
|   | Operating Expense              | 585            | 568            | 531            | 3,984                       | (3,453)        | 4,029            | 2,563          | 1,529                                     | 3%  | 2%    | -62.05% | -40.34% |
|   | Total Expense                  | 78,939         | 78,534         | 86,058         | 90,381                      | (4,323)        | 97,894           | 92,187         | 99,815                                    |   |       | 1.96%   | 8.27%   |
|   | Full Time Equivalent Employees | 1.25           | 1.23           | 1.26           | 1.26                        |                | 1.27             | 1.27           | 1.32                                      |   |       |         |         |
| <b>Special projects - Cost of Service</b> |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]         |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| <b>3</b>                                  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,651         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 8,591          | 8,549          | 9,302          | 9,397                       | (95)           | 9,840            | 9,395          | 10,037                                    | 94%   | 95%   | 2.00%   | 6.83%   |
|   | Operating Expense              | 405            | 388            | 531            | 513                         | 18             | 558              | 563            | 563                                       | 6%  | 5%    | 0.90%   | 0.00%   |
|   | Total Expense                  | 8,996          | 8,937          | 9,833          | 9,910                       | (77)           | 10,398           | 9,958          | 10,600                                    |   |       | 1.94%   | 6.45%   |
|   | Full Time Equivalent Employees | 0.14           | 0.14           | 0.14           | 0.14                        |                | 0.13             | 0.13           | 0.13                                      |   |       |         |         |
| <b>Work Orders</b>                        |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]         |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| <b>3</b>                                  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,651         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 52,593         | 52,332         | 57,320         | 57,904                      | (584)          | 62,218           | 59,406         | 64,388                                    | 98%   | 99%   | 3.49%   | 8.39%   |
|   | Operating Expense              | 385            | 373            | 531            | 483                         | 48             | 528              | 1,063          | 534                                       | 2%  | 1%    | 1.14%   | -49.76% |
|   | Total Expense                  | 52,978         | 52,705         | 57,851         | 58,387                      | (536)          | 62,746           | 60,469         | 64,922                                    |   |       | 3.47%   | 7.36%   |
|   | Full Time Equivalent Employees | 0.84           | 0.83           | 0.84           | 0.84                        |                | 0.84             | 0.84           | 0.86                                      |   |       |         |         |
| <b>Cash Receipting and Depositing</b>     |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| Combined Administrative [Finance]         |                                |                |                |                |                             |                |                  |                |   |   |       |         |         |
| <b>3</b>                                  | Revenue                        | 47,659         | 48,419         | 51,018         | 52,002                      | (984)          | 56,338           | 53,651         | 56,899                                    | 1.00%                                       | 6.05% |         |         |
|   | Personnel Services             | 16,804         | 16,720         | 17,626         | 17,805                      | (179)          | 19,146           | 18,280         | 26,292                                    | 24%   | 29%   | 37.32%  | 43.83%  |
|   | Operating Expense              | 36,939         | 35,958         | 39,445         | 37,749                      | 1,696          | 37,794           | 56,393         | 65,514                                    | 76%   | 71%   | 73.34%  | 16.17%  |
|   | Total Expense                  | 53,743         | 52,678         | 57,071         | 55,554                      | 1,517          | 56,940           | 74,673         | 91,806                                    |   |       | 61.23%  | 22.94%  |
|   | Full Time Equivalent Employees | 0.29           | 0.26           | 0.26           | 0.26                        |                | 0.26             | 0.26           | 0.35                                      |   |       |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                   | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |             |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|-------------|
| <b>Investing/Cash Management</b>        |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| Combined Administrative [Finance]       |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| <b>3</b>                                | Revenue                        | 47,659      | 48,419      | 51,018      | 52,002                   | (984)       | 56,338        | 53,651      | 56,899                              | 1.00%                                 | 6.05%       |
|   | Personnel Services             | 30,963      | 30,808      | 27,950      | 28,235                   | (285)       | 31,037        | 29,634      | 37,700                              | 98% 21.47%                            | 91% 27.22%  |
|   | Operating Expense              | 3,627       | 1,263       | 636         | 3,883                    | (3,247)     | 3,928         | 463         | 3,933                               | 2% 0.13%                              | 9% 749.46%  |
|   | Total Expense                  | 34,590      | 32,071      | 28,586      | 32,118                   | (3,532)     | 34,965        | 30,097      | 41,633                              | 19.07%                                | 38.33%      |
|   | Full Time Equivalent Employees | 0.49        | 0.49        | 0.41        | 0.41                     |             | 0.42          | 0.42        | 0.50                                |                                       |             |
| <b>Criminal Prosecution</b>             |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| Combined Administrative [Legal]         |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| <b>2</b>                                | Revenue                        | 4,836       | 4,871       | -           | 5,784                    | (5,784)     | 5,940         | 5,940       | 5,717                               | -3.75%                                | -3.75%      |
|   | Personnel Services             | 42,242      | 44,811      | -           | 72,117                   | (72,117)    | 71,953        | 71,287      | 57,468                              | 79% -20.13%                           | 81% -19.39% |
|   | Operating Expense              | 10,741      | 9,586       | -           | 18,312                   | (18,312)    | 18,428        | 18,428      | 13,815                              | 21% -25.03%                           | 19% -25.03% |
|   | Total Expense                  | 52,983      | 54,397      | -           | 90,429                   | (90,429)    | 90,381        | 89,715      | 71,283                              | -21.13%                               | -20.55%     |
|   | Full Time Equivalent Employees | 0.52        | 0.52        | -           | 0.78                     |             | 0.77          | 0.77        | 0.59                                |                                       |             |
| <b>City Wide Procurement/Purchasing</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| Combined Administrative [Legal]         |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| <b>2</b>                                | Revenue                        | 920         | 266         | -           | 1,034                    | (1,034)     | 249           | 1,264       | 496                                 | 99.20%                                | -60.76%     |
|   | Personnel Services             | 81,648      | 27,452      | -           | 95,225                   | (95,225)    | 19,057        | 95,828      | 36,074                              | 96% 89.30%                            | 86% -62.36% |
|   | Operating Expense              | 3,180       | 3,922       | -           | 3,984                    | (3,984)     | 6,359         | 4,403       | 5,654                               | 4% -11.09%                            | 14% 28.41%  |
|   | Total Expense                  | 84,828      | 31,374      | -           | 99,209                   | (99,209)    | 25,416        | 100,231     | 41,728                              | 64.18%                                | -58.37%     |
|   | Full Time Equivalent Employees | 1.01        | 1.01        | -           | 1.03                     |             | 0.21          | 1.04        | 0.37                                |                                       |             |
| <b>Juvenile Prosecution</b>             |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| Combined Administrative [Legal]         |                                |             |             |             |                          |             |               |             |                                     |                                       |             |
| <b>3</b>                                | Revenue                        | 292         | 397         | -           | 398                      | (398)       | 514           | 514         | 710                                 | 38.13%                                | 38.13%      |
|   | Personnel Services             | 25,878      | 40,982      | -           | 36,673                   | (36,673)    | 39,302        | 38,938      | 56,899                              | 83% 44.77%                            | 89% 46.13%  |
|   | Operating Expense              | 4,524       | 5,382       | -           | 8,011                    | (8,011)     | 8,094         | 8,094       | 7,180                               | 17% -11.29%                           | 11% -11.29% |
|   | Total Expense                  | 30,402      | 46,364      | -           | 44,684                   | (44,684)    | 47,396        | 47,032      | 64,079                              | 35.20%                                | 36.25%      |
|   | Full Time Equivalent Employees | 0.32        | 0.48        | -           | 0.40                     |             | 0.42          | 0.42        | 0.59                                |                                       |             |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile                                     | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |         |         |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|---------|---------|
| <b>Civil Prosecution</b>                                  |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| Combined Administrative [Legal]                           |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| <b>3</b>  | Revenue                        | 435         | 839         | -           | 202                      | (202)       | 1,264         | 249         | 450                                 | -64.40%                               | 80.72%  |         |
|   | Personnel Services             | 38,636      | 86,612      | -           | 18,606                   | (18,606)    | 96,723        | 18,881      | 39,750                              | 75% 91%                               | -58.90% | 110.53% |
|   | Operating Expense              | 2,459       | 2,107       | -           | 6,276                    | (6,276)     | 4,403         | 6,359       | 4,112                               | 25% 9%                                | -6.61%  | -35.34% |
|   | Total Expense                  | 41,095      | 88,719      | -           | 24,882                   | (24,882)    | 101,126       | 25,240      | 43,862                              |                                       | -56.63% | 73.78%  |
|   | Full Time Equivalent Employees | 0.48        | 0.32        | -           | 0.20                     |             | 1.04          | 0.21        | 0.41                                |                                       |         |         |
| <b>Legal Advisement to Council, Admin, Depts.</b>         |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| Combined Administrative [Legal]                           |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| <b>3</b>  | Revenue                        | 620         | 565         | -           | 587                      | (587)       | 676           | 676         | 1,269                               |                                       | 87.72%  | 87.72%  |
|   | Personnel Services             | 55,002      | 58,346      | -           | 54,048                   | (54,048)    | 51,708        | 51,230      | 101,619                             | 87% 94%                               | 96.52%  | 98.36%  |
|   | Operating Expense              | 7,228       | 388         | -           | 6,921                    | (6,921)     | 7,803         | 7,803       | 6,889                               | 13% 6%                                | -11.71% | -11.71% |
|   | Total Expense                  | 62,230      | 58,734      | -           | 60,969                   | (60,969)    | 59,511        | 59,033      | 108,508                             |                                       | 82.33%  | 83.81%  |
|   | Full Time Equivalent Employees | 0.68        | 0.68        | -           | 0.59                     |             | 0.56          | 0.56        | 1.04                                |                                       |         |         |
| <b>Salary Surveys</b>                                     |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| Combined Administrative [Human Resources]                 |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| <b>1</b>  | Revenue                        | 260         | 290         | 249         | 298                      | (49)        | 309           | -           | 309                                 |                                       | 0.00%   | n/a     |
|   | Personnel Services             | 12,633      | 12,946      | 13,144      | 13,471                   | (327)       | 14,169        | 14,016      | 15,149                              | 26% 60%                               | 6.92%   | 8.08%   |
|   | Operating Expense              | 20,487      | 6,891       | 21,045      | 18,070                   | 2,975       | 40,088        | 40,073      | 10,088                              | 74% 40%                               | -74.84% | -74.83% |
|   | Total Expense                  | 33,120      | 19,837      | 34,189      | 31,541                   | 2,648       | 54,257        | 54,089      | 25,237                              |                                       | -53.49% | -53.34% |
|   | Full Time Equivalent Employees | 0.15        | 0.15        | 0.15        | 0.15                     |             | 0.15          | 0.15        | 0.15                                |                                       |         |         |
| <b>Civil Service Policy Compliance and Administration</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| Combined Administrative [Human Resources]                 |                                |             |             |             |                          |             |               |             |                                     |                                       |         |         |
| <b>1</b>  | Revenue                        | 193         | 223         | 192         | 229                      | (37)        | 247           | 247         | 251                                 |                                       | 1.62%   | 1.62%   |
|   | Personnel Services             | 9,351       | 9,931       | 10,100      | 10,352                   | (252)       | 11,297        | 11,175      | 12,246                              | 94% 95%                               | 8.40%   | 9.58%   |
|   | Operating Expense              | 358         | 407         | 663         | 684                      | (21)        | 702           | 683         | 702                                 | 6% 5%                                 | 0.00%   | 2.78%   |
|   | Total Expense                  | 9,709       | 10,338      | 10,763      | 11,036                   | (273)       | 11,999        | 11,858      | 12,948                              |                                       | 7.91%   | 9.19%   |
|   | Full Time Equivalent Employees | 0.11        | 0.12        | 0.12        | 0.12                     |             | 0.12          | 0.12        | 0.12                                |                                       |         |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile   | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |        |         |         |
|---|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|--------|---------|---------|
| <b>Labor Relations</b>  |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| Combined Administrative [Human Resources]                       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| 1   | Revenue                        | 486         | 493         | 423         | 506                      | (83)        | 521           | 521         | 515                                 | -1.15%                                | -1.15% |         |         |
|   | Personnel Services             | 23,586      | 22,020      | 22,287      | 22,842                   | (555)       | 23,818        | 23,561      | 25,138                              | 97%                                   | 97%    | 5.54%   | 6.69%   |
|   | Operating Expense              | 396         | 457         | 609         | 670                      | (61)        | 688           | 673         | 888                                 | 3%                                    | 3%     | 29.07%  | 31.95%  |
|   | Total Expense                  | 23,982      | 22,477      | 22,896      | 23,512                   | (616)       | 24,506        | 24,234      | 26,026                              |                                       |        | 6.20%   | 7.39%   |
|   | Full Time Equivalent Employees | 0.28        | 0.26        | 0.26        | 0.26                     |             | 0.26          | 0.26        | 0.25                                |                                       |        |         |         |
| <b>Labor Negotiations and Contract Administration</b>           |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| Combined Administrative [Human Resources]                       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| 1   | Revenue                        | 1,086       | 1,228       | 997         | 1,193                    | (196)       | 1,232         | 1,232       | 1,186                               | -3.73%                                | -3.73% |         |         |
|   | Personnel Services             | 52,687      | 53,926      | 52,555      | 53,865                   | (1,310)     | 56,400        | 55,791      | 57,926                              | 75%                                   | 85%    | 2.71%   | 3.83%   |
|   | Operating Expense              | 4,381       | 7,470       | 5,123       | 17,679                   | (12,556)    | 18,599        | 18,430      | 10,514                              | 25%                                   | 15%    | -43.47% | -42.95% |
|   | Total Expense                  | 57,068      | 61,396      | 57,678      | 71,544                   | (13,866)    | 74,999        | 74,221      | 68,440                              |                                       |        | -8.75%  | -7.79%  |
|   | Full Time Equivalent Employees | 0.62        | 0.64        | 0.61        | 0.61                     |             | 0.60          | 0.60        | 0.58                                |                                       |        |         |         |
| <b>Hiring, Drug and Physical Testing, Psychological Testing</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| Combined Administrative [Human Resources]                       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| 1   | Revenue                        | 418         | 487         | 425         | 509                      | (84)        | 554           | 554         | 569                                 | 2.71%                                 | 2.71%  |         |         |
|   | Personnel Services             | 20,282      | 21,723      | 22,425      | 22,984                   | (559)       | 25,300        | 25,027      | 27,750                              | 66%                                   | 49%    | 9.68%   | 10.88%  |
|   | Operating Expense              | 12,625      | 7,132       | 14,967      | 12,365                   | 2,602       | 13,688        | 13,073      | 28,485                              | 34%                                   | 51%    | 108.10% | 117.89% |
|   | Total Expense                  | 32,907      | 28,855      | 37,392      | 35,349                   | 2,043       | 38,988        | 38,100      | 56,235                              |                                       |        | 44.24%  | 47.60%  |
|   | Full Time Equivalent Employees | 0.24        | 0.26        | 0.26        | 0.26                     |             | 0.27          | 0.27        | 0.28                                |                                       |        |         |         |
| <b>Administration of Benefit Plans, Pension Committee</b>       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| Combined Administrative [Human Resources]                       |                                |             |             |             |                          |             |               |             |                                     |                                       |        |         |         |
| 1   | Revenue                        | 780         | 860         | 841         | 1,006                    | (165)       | 1,073         | 1,073       | 1,071                               | -0.19%                                | -0.19% |         |         |
|   | Personnel Services             | 37,869      | 38,371      | 44,314      | 45,418                   | (1,104)     | 49,010        | 48,481      | 52,251                              | 95%                                   | 95%    | 6.61%   | 7.78%   |
|   | Operating Expense              | 2,727       | 2,737       | 2,696       | 3,045                    | (349)       | 2,978         | 2,693       | 2,996                               | 5%                                    | 5%     | 0.60%   | 11.25%  |
|   | Total Expense                  | 40,596      | 41,108      | 47,010      | 48,463                   | (1,453)     | 51,988        | 51,174      | 55,247                              |                                       |        | 6.27%   | 7.96%   |
|   | Full Time Equivalent Employees | 0.45        | 0.45        | 0.52        | 0.52                     |             | 0.53          | 0.53        | 0.53                                |                                       |        |         |         |



**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile  | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |        |       |        |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|--------|-------|--------|
| <b>Worker's Compensation Claims Assessment, Reporting and Light Duty</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| Combined Administrative [Human Resources]                                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| 1  | Revenue                        | 338         | 373         | 321         | 384                      | (63)        | 410           | 410         | 409                                 | -0.24%                                | -0.24% |       |        |
|  | Personnel Services             | 16,398      | 16,665      | 16,910      | 17,331                   | (421)       | 18,758        | 18,555      | 97%                                 | 19,961                                | 96%    | 6.41% | 7.58%  |
|  | Operating Expense              | 897         | 857         | 1,044       | 785                      | 259         | 808           | 593         | 3%                                  | 827                                   | 4%     | 2.35% | 39.46% |
|  | Total Expense                  | 17,295      | 17,522      | 17,954      | 18,116                   | (162)       | 19,566        | 19,148      |                                     | 20,788                                |        | 6.25% | 8.56%  |
|  | Full Time Equivalent Employees | 0.19        | 0.20        | 0.20        | 0.20                     |             | 0.20          | 0.20        |                                     | 0.20                                  |        |       |        |
| <b>Policy Review and Development</b>                                     |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| Combined Administrative [Human Resources]                                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| 2  | Revenue                        | 349         | 388         | 321         | 385                      | (64)        | 398           | 398         | 385                                 | -3.27%                                | -3.27% |       |        |
|  | Personnel Services             | 16,961      | 17,317      | 16,942      | 17,364                   | (422)       | 18,215        | 18,018      | 88%                                 | 18,792                                | 89%    | 3.17% | 4.30%  |
|  | Operating Expense              | 1,696       | 1,508       | 1,329       | 2,400                    | (1,071)     | 2,418         | 2,353       | 12%                                 | 2,423                                 | 11%    | 0.21% | 2.97%  |
|  | Total Expense                  | 18,657      | 18,825      | 18,271      | 19,764                   | (1,493)     | 20,633        | 20,371      |                                     | 21,215                                |        | 2.82% | 4.14%  |
|  | Full Time Equivalent Employees | 0.20        | 0.20        | 0.20        | 0.20                     |             | 0.20          | 0.20        |                                     | 0.19                                  |        |       |        |
| <b>Disciplinary and Personnel Actions</b>                                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| Combined Administrative [Human Resources]                                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| 2  | Revenue                        | 384         | 428         | 351         | 421                      | (70)        | 435           | 435         | 417                                 | -4.14%                                | -4.14% |       |        |
|  | Personnel Services             | 18,621      | 19,090      | 18,527      | 18,988                   | (461)       | 19,895        | 19,680      | 96%                                 | 20,338                                | 96%    | 2.23% | 3.34%  |
|  | Operating Expense              | 2,069       | 280         | 500         | 895                      | (395)       | 913           | 848         | 4%                                  | 918                                   | 4%     | 0.55% | 8.25%  |
|  | Total Expense                  | 20,690      | 19,370      | 19,027      | 19,883                   | (856)       | 20,808        | 20,528      |                                     | 21,256                                |        | 2.15% | 3.55%  |
|  | Full Time Equivalent Employees | 0.22        | 0.23        | 0.22        | 0.22                     |             | 0.21          | 0.21        |                                     | 0.20                                  |        |       |        |
| <b>Employment Testing and Assessment Services, Bilingual testing</b>     |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| Combined Administrative [Human Resources]                                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |       |        |
| 2  | Revenue                        | 586         | 624         | 547         | 654                      | (107)       | 703           | 703         | 725                                 | 3.13%                                 | 3.13%  |       |        |
|  | Personnel Services             | 28,478      | 27,825      | 28,791      | 29,508                   | (717)       | 32,162        | 31,816      | 92%                                 | 35,369                                | 92%    | 9.97% | 11.17% |
|  | Operating Expense              | 1,247       | 7,263       | 1,083       | 2,863                    | (1,780)     | 2,881         | 2,816       | 8%                                  | 2,886                                 | 8%     | 0.17% | 2.49%  |
|  | Total Expense                  | 29,725      | 35,088      | 29,874      | 32,371                   | (2,497)     | 35,043        | 34,632      |                                     | 38,255                                |        | 9.17% | 10.46% |
|  | Full Time Equivalent Employees | 0.34        | 0.33        | 0.34        | 0.34                     |             | 0.34          | 0.34        |                                     | 0.36                                  |        |       |        |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile  | 2011 Actual                    | 2012 Actual | 2013 Actual | 2013 Budget | Over/(Under) 2013 Budget | 2014 Budget | 2014 Forecast | 2015 Budget | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |        |        |         |
|--|--------------------------------|-------------|-------------|-------------|--------------------------|-------------|---------------|-------------|-------------------------------------|---------------------------------------|--------|--------|---------|
| <b>Job Description Maintenance</b>   |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Human Resources]                                    |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 2  | Revenue                        | 217         | 198         | 173         | 206                      | (33)        | 216           | 216         | 221                                 | 2.31%                                 | 2.31%  |        |         |
|  | Personnel Services             | 10,532      | 8,831       | 9,085       | 9,311                    | (226)       | 9,855         | 9,749       | 10,763                              | 96%                                   | 92%    | 9.21%  | 10.40%  |
|  | Operating Expense              | 967         | 847         | 447         | 873                      | (426)       | 891           | 378         | 919                                 | 4%                                    | 8%     | 3.14%  | 143.12% |
|  | Total Expense                  | 11,499      | 9,678       | 9,532       | 10,184                   | (652)       | 10,746        | 10,127      | 11,682                              |                                       |        | 8.71%  | 15.35%  |
|  | Full Time Equivalent Employees | 0.12        | 0.10        | 0.11        | 0.11                     |             | 0.11          | 0.11        | 0.11                                |                                       |        |        |         |
| <b>Employee Performance Systems Development, Training and Administration</b> |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Human Resources]                                    |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 2  | Revenue                        | 275         | 302         | 259         | 310                      | (51)        | 324           | 324         | 323                                 | -0.31%                                | -0.31% |        |         |
|  | Personnel Services             | 13,334      | 13,494      | 13,673      | 14,014                   | (341)       | 14,799        | 14,639      | 15,744                              | 66%                                   | 73%    | 6.39%  | 7.55%   |
|  | Operating Expense              | 6,981       | 5,247       | 7,032       | 5,218                    | 1,814       | 5,236         | 7,563       | 5,929                               | 34%                                   | 27%    | 13.24% | -21.61% |
|  | Total Expense                  | 20,315      | 18,741      | 20,705      | 19,232                   | 1,473       | 20,035        | 22,202      | 21,673                              |                                       |        | 8.18%  | -2.38%  |
|  | Full Time Equivalent Employees | 0.16        | 0.16        | 0.16        | 0.16                     |             | 0.16          | 0.16        | 0.16                                |                                       |        |        |         |
| <b>Employee Records Maintenance, Compliance and Reporting</b>                |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Human Resources]                                    |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 2  | Revenue                        | 938         | 1,025       | 874         | 1,046                    | (172)       | 1,077         | 1,077       | 1,119                               | 3.90%                                 | 3.90%  |        |         |
|  | Personnel Services             | 45,513      | 45,754      | 46,089      | 47,237                   | (1,148)     | 49,227        | 48,695      | 54,590                              | 92%                                   | 91%    | 10.89% | 12.11%  |
|  | Operating Expense              | 2,196       | 3,158       | 2,804       | 4,008                    | (1,204)     | 4,526         | 4,013       | 5,396                               | 8%                                    | 9%     | 19.22% | 34.46%  |
|  | Total Expense                  | 47,709      | 48,912      | 48,893      | 51,245                   | (2,352)     | 53,753        | 52,708      | 59,986                              |                                       |        | 11.60% | 13.81%  |
|  | Full Time Equivalent Employees | 0.54        | 0.54        | 0.54        | 0.54                     |             | 0.53          | 0.53        | 0.55                                |                                       |        |        |         |
| <b>Coordination of Citywide Safety Committee</b>                             |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| Combined Administrative [Human Resources]                                    |                                |             |             |             |                          |             |               |             |                                     |                                       |        |        |         |
| 2  | Revenue                        | 180         | 198         | 171         | 205                      | (34)        | 219           | 219         | 219                                 | 0.00%                                 | 0.00%  |        |         |
|  | Personnel Services             | 8,715       | 8,850       | 9,013       | 9,236                    | (223)       | 10,023        | 9,915       | 10,698                              | 80%                                   | 81%    | 6.73%  | 7.90%   |
|  | Operating Expense              | 994         | 1,058       | 519         | 2,563                    | (2,044)     | 2,586         | 2,523       | 2,591                               | 20%                                   | 19%    | 0.19%  | 2.70%   |
|  | Total Expense                  | 9,709       | 9,908       | 9,532       | 11,799                   | (2,267)     | 12,609        | 12,438      | 13,289                              |                                       |        | 5.39%  | 6.84%   |
|  | Full Time Equivalent Employees | 0.10        | 0.10        | 0.11        | 0.11                     |             | 0.11          | 0.11        | 0.11                                |                                       |        |        |         |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                        | 2011<br>Actual                 | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |        |       |        |
|---|--------------------------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|--------|-------|--------|
| <b>Advertising</b>                              |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| Combined Administrative [Human Resources]       |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| 3   | Revenue                        | 64             | 75             | 65             | 78                          | (13)           | 85               | 85             | 87  | 2.35%                                       | 2.35%  |       |        |
|   | Personnel Services             | 3,120          | 3,344          | 3,438          | 3,524                       | (86)           | 3,879            | 3,837          | 4,255                                     | 27%   | 22%    | 9.69% | 10.89% |
|   | Operating Expense              | 12,379         | 13,313         | 15,216         | 14,218                      | 998            | 15,236           | 10,173         | 15,241                                    | 73%   | 78%    | 0.03% | 49.82% |
|   | Total Expense                  | 15,499         | 16,657         | 18,654         | 17,742                      | 912            | 19,115           | 14,010         | 19,496                                    |   |        | 1.99% | 39.16% |
|   | Full Time Equivalent Employees | 0.04           | 0.04           | 0.04           | 0.04                        |                | 0.04             | 0.04           | 0.04                                      |   |        |       |        |
| <b>City liability Claims Administration</b>     |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| Combined Administrative [Human Resources]       |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| 3   | Revenue                        | 163            | 181            | 154            | 184                         | (30)           | 196              | 196            | 194                                       | -1.02%                                      | -1.02% |       |        |
|   | Personnel Services             | 7,924          | 8,066          | 8,127          | 8,329                       | (202)          | 8,967            | 8,870          | 9,481                                     | 98%   | 98%    | 5.73% | 6.89%  |
|   | Operating Expense              | 44             | 43             | 164            | 213                         | (49)           | 236              | 173            | 241                                       | 2%  | 2%     | 2.12% | 39.31% |
|   | Total Expense                  | 7,968          | 8,109          | 8,291          | 8,542                       | (251)          | 9,203            | 9,043          | 9,722                                     |   |        | 5.64% | 7.51%  |
|   | Full Time Equivalent Employees | 0.09           | 0.10           | 0.09           | 0.09                        |                | 0.10             | 0.10           | 0.10                                      |   |        |       |        |
| <b>Employee Wellness Program Administration</b> |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| Combined Administrative [Human Resources]       |                                |                |                |                |                             |                |                  |                |   |   |        |       |        |
| 3   | Revenue                        | 261            | 243            | 133            | 159                         | (26)           | 168              | 167            | 167                                       | -0.60%                                      | 0.00%  |       |        |
|   | Personnel Services             | 12,670         | 10,847         | 7,001          | 7,175                       | (174)          | 7,659            | 7,576          | 8,130                                     | 95%   | 95%    | 6.15% | 7.31%  |
|   | Operating Expense              | 294            | 320            | 204            | 418                         | (214)          | 440              | 362            | 443                                       | 5%  | 5%     | 0.68% | 22.38% |
|   | Total Expense                  | 12,964         | 11,167         | 7,205          | 7,593                       | (388)          | 8,099            | 7,938          | 8,573                                     |   |        | 5.85% | 8.00%  |
|   | Full Time Equivalent Employees | 0.15           | 0.13           | 0.08           | 0.08                        |                | 0.08             | 0.08           | 0.08                                      |   |        |       |        |
| Mayor   | 1                              | 15,982         | 15,174         | 18,677         | 21,979                      | (3,302)        | 22,386           | 19,072         | 24,853                                    | 11.02%                                      | 30.31% |       |        |
| City Council                                    | 1                              | 70,615         | 72,007         | 82,000         | 76,629                      | 5,371          | 90,189           | 87,823         | 96,599                                    | 7.11%                                       | 9.99%  |       |        |
| Issuance and Renewals of Permits                | 2                              | 2,507          | 2,503          | 3,581          | 2,633                       | 948            | 2,815            | 3,712          | 4,034                                     | 43.30%                                      | 8.67%  |       |        |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile             |   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|--------------------------------------|---|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|
| Web Site and Social Media Management | 2 | 35,185         | 29,773         | 36,383         | 34,230         | 2,153                       | 35,804         | 36,142           | 37,692         | 5.27%                                     | 4.29%                                       |
| Council Relations                    | 2 | 28,259         | 27,476         | 15,530         | 21,650         | (6,120)                     | 24,275         | 24,452           | 26,440         | 8.92%                                     | 8.13%                                       |
| Daily Operations                     | 2 | 49,044         | 52,864         | 88,184         | 69,637         | 18,547                      | 79,343         | 83,252           | 105,732        | 33.26%                                    | 27.00%                                      |
| Budget and Financial Oversight       | 2 | 39,985         | 36,963         | 24,187         | 50,831         | (26,644)                    | 48,264         | 49,511           | 49,262         | 2.07%                                     | -0.50%                                      |
| General City Reception/Admin Support | 2 | 17,959         | 14,464         | 37,502         | 22,207         | 15,295                      | 28,131         | 29,593           | 23,726         | -15.66%                                   | -19.83%                                     |
| Liquor Licenses                      | 3 | 14,754         | 16,485         | 19,740         | 15,515         | 4,225                       | 16,424         | 21,477           | 22,889         | 39.36%                                    | 6.57%                                       |
| Problem Resolution Team              | 3 | 4,010          | 3,341          | 4,212          | 5,122          | (910)                       | 3,431          | 3,274            | 4,637          | 35.15%                                    | 41.63%                                      |
| Council Packet                       | 3 | 71,142         | 74,930         | 77,487         | 73,027         | 4,460                       | 78,800         | 81,313           | 86,390         | 9.63%                                     | 6.24%                                       |
| Administrative Items                 | 3 | 14,911         | 15,647         | 9,281          | 13,396         | (4,115)                     | 13,770         | 10,086           | 10,986         | -20.22%                                   | 8.92%                                       |
| Media Relations and Press Releases   | 3 | 20,585         | 24,466         | 39,677         | 30,436         | 9,241                       | 33,275         | 32,859           | 36,120         | 8.55%                                     | 9.92%                                       |
| Economic Development                 | 3 | 10,393         | 10,820         | 9,670          | 13,135         | (3,465)                     | 13,911         | 13,826           | 19,479         | 40.03%                                    | 40.89%                                      |
| Research and Program Development     | 3 | 32,539         | 19,611         | 18,720         | 32,599         | (13,879)                    | 36,372         | 33,985           | 33,646         | -7.49%                                    | -1.00%                                      |
| Phone Management                     | 3 | 15,457         | 12,638         | 8,400          | 19,223         | (10,823)                    | 15,534         | 15,565           | 8,870          | -42.90%                                   | -43.01%                                     |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                            |   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|---|---|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|
| Translations  | 3 | 14,613         | 11,742         | 33,290         | 18,458         | 14,832                      | 22,999         | 23,782           | 19,492         | -15.25%                                   | -18.04%                                     |
| Representing City on Boards and<br>Community Groups | 3 | 12,001         | 11,467         | 10,527         | 14,696         | (4,169)                     | 13,346         | 14,215           | 22,812         | 70.93%                                    | 60.48%                                      |
| Elections   | 4 | 2,261          | 1,968          | 5,468          | 5,217          | 251                         | 4,738          | 3,829            | 22,916         | 383.66%                                   | 498.49%                                     |
| Odor Committee                                      | 4 | 5,443          | 4,503          | -              | 6,885          | (6,885)                     | -              | -                | -              | n/a                                       | n/a   |
| Citizen Request Management<br>System                | 4 | 5,442          | 4,503          | 4,212          | 6,885          | (2,673)                     | 4,942          | 4,777            | 4,636          | -6.19%                                    | -2.95%                                      |
| State Fair Payment                                  | 4 | 315,554        | 355,750        | 395,147        | 375,000        | 20,147                      | 420,000        | 420,000          | 425,000        | 1.19%                                     | 1.19%                                       |
| Downtown Life Safety                                | 4 | -              | -              | -              | -              | -                           | -              | -                | 100,000        | n/a                                       | n/a   |
| GITV City and Other Government<br>Segments          | 4 | 49,574         | 32,672         | 51,886         | 49,289         | 2,597                       | 52,801         | 54,526           | 55,219         | 4.58%                                     | 1.27%                                       |
| GITV Educational Segments                           | 4 | 31,081         | 32,026         | 14,943         | 29,009         | (14,066)                    | 31,026         | 30,021           | 32,334         | 4.22%                                     | 7.70%                                       |
| GITV Community Awareness /<br>Outreach              | 4 | 25,202         | 32,026         | 24,177         | 29,008         | (4,831)                     | 30,918         | 30,549           | 32,226         | 4.23%                                     | 5.49%                                       |
| Administrator's Report & Newsletters                | 4 | 13,380         | 8,960          | 50             | 6,032          | (5,982)                     | 6,406          | 4,428            | 6,802          | 6.18%                                     | 53.61%                                      |
| Event Planning/Promotional Material                 | 4 | 5,248          | 4,747          | 7,907          | 4,906          | 3,001                       | 5,305          | 4,870            | 5,685          | 7.16%                                     | 16.74%                                      |
| Legislation   | 4 | 11,331         | 11,337         | 49,879         | 50,911         | (1,032)                     | 55,810         | 57,122           | 61,379         | 9.98%                                     | 7.45%                                       |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                       |   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|--|---|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|
| Event Assistance                               | 4 | 5,011          | 4,034          | -              | 5,587          | (5,587)                     | 6,565          | 6,121            | 2,519          | -61.63%                                   | -58.85%                                     |
| Utility General Ledger                         | 1 | 55,375         | 52,956         | 57,268         | 57,437         | (169)                       | 58,414         | 55,496           | 67,755         | 15.99%                                    | 22.09%                                      |
| Utility Financial Reporting and<br>Preparation | 1 | 8,935          | 8,879          | 19,099         | 19,239         | (140)                       | 20,560         | 19,753           | 15,829         | -23.01%                                   | -19.87%                                     |
| Utility Financial Analysis                     | 1 | 14,725         | 14,754         | 14,788         | 14,883         | (95)                        | 16,394         | 15,775           | 17,136         | 4.53%                                     | 8.63%                                       |
| Utility Budget Preparation and<br>Monitoring   | 1 | 18,964         | 19,519         | 19,494         | 20,756         | (1,262)                     | 22,718         | 20,604           | 23,910         | 5.25%                                     | 16.05%                                      |
| Utility Annual Audit                           | 1 | 14,593         | 14,509         | 14,334         | 14,342         | (8)                         | 15,247         | 14,736           | 15,937         | 4.53%                                     | 8.15%                                       |
| Billing  | 1 | 118,579        | 117,216        | 123,502        | 124,643        | (1,141)                     | 130,876        | 127,208          | 138,623        | 5.92%                                     | 8.97%                                       |
| Collections                                    | 1 | 142,166        | 141,443        | 151,601        | 153,089        | (1,488)                     | 162,161        | 155,393          | 78,501         | -51.59%                                   | -49.48%                                     |
| Meter Reading                                  | 1 | 438,230        | 436,060        | 464,993        | 469,657        | (4,664)                     | 499,178        | 476,677          | 519,264        | 4.02%                                     | 8.93%                                       |
| City General Ledger                            | 1 | 65,551         | 62,583         | 70,582         | 70,880         | (298)                       | 73,482         | 70,964           | 81,072         | 10.33%                                    | 14.24%                                      |
| City Financial Reporting and<br>Preparation    | 1 | 22,607         | 23,612         | 23,591         | 23,777         | (186)                       | 25,978         | 25,863           | 39,625         | 52.53%                                    | 53.21%                                      |
| City Budget Preparation and<br>Monitoring      | 1 | 87,130         | 77,077         | 79,278         | 81,270         | (1,992)                     | 93,604         | 94,311           | 97,307         | 3.96%                                     | 3.18%                                       |
| City Annual Audit                              | 1 | 58,569         | 69,114         | 63,748         | 77,592         | (13,844)                    | 81,970         | 63,792           | 72,060         | -12.09%                                   | 12.96%                                      |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                           |   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|--|---|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|
| Special Projects - Financial/Rating Agency Surveys | 1 | 8,983          | 8,922          | 9,835          | 9,881          | (46)                        | 10,369         | 9,959            | 10,565         | 1.89%                                     | 6.08%                                       |
| Payroll Processing                                 | 1 | 107,831        | 106,762        | 127,719        | 129,016        | (1,297)                     | 138,748        | 138,099          | 165,103        | 18.99%                                    | 19.55%                                      |
| Customer Service - In Person / On Phone            | 2 | 169,586        | 168,529        | 180,813        | 182,598        | (1,785)                     | 191,612        | 182,821          | 170,123        | -11.21%                                   | -6.95%                                      |
| City Financial Analysis and Monitoring             | 2 | 43,726         | 43,870         | 43,360         | 43,747         | (387)                       | 57,760         | 48,609           | 59,488         | 2.99%                                     | 22.38%                                      |
| Bank Account Reconciliation                        | 2 | 9,536          | 9,477          | 11,547         | 11,527         | 20                          | 12,208         | 11,833           | 19,504         | 59.76%                                    | 64.83%                                      |
| Accounts Payable Processing                        | 2 | 101,810        | 100,554        | 109,980        | 110,711        | (731)                       | 117,376        | 114,653          | 124,709        | 6.25%                                     | 8.77%                                       |
| Purchasing Cards Administration                    | 2 | 7,749          | 7,658          | 9,167          | 9,230          | (63)                        | 10,494         | 10,049           | 16,808         | 60.17%                                    | 67.26%                                      |
| Ambulance Billing and Receipting                   | 2 | 121,996        | 120,136        | 128,544        | 131,435        | (2,891)                     | 139,302        | 132,775          | 151,746        | 8.93%                                     | 14.29%                                      |
| Grant and Cost Accounting                          | 2 | 17,337         | 18,098         | 8,961          | 8,915          | 46                          | 10,170         | 9,887            | 18,879         | 85.63%                                    | 90.95%                                      |
| Forecasting - Short and Long Term                  | 2 | 23,889         | 23,850         | 20,167         | 20,404         | (237)                       | 22,043         | 20,707           | 23,680         | 7.43%                                     | 14.36%                                      |
| Utility Cashier Services                           | 3 | 78,939         | 78,534         | 86,058         | 90,381         | (4,323)                     | 97,894         | 92,187           | 99,815         | 1.96%                                     | 8.27%                                       |
| Special projects - Cost of Service                 | 3 | 8,996          | 8,937          | 9,833          | 9,910          | (77)                        | 10,398         | 9,958            | 10,600         | 1.94%                                     | 6.45%                                       |
| Work Orders  | 3 | 52,978         | 52,705         | 57,851         | 58,387         | (536)                       | 62,746         | 60,469           | 64,922         | 3.47%                                     | 7.36%                                       |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile                                    |   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast | 2015<br>Budget | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|---|---|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|----------------|---|---|
| Cash Receipting and Depositing                              | 3 | 53,743         | 52,678         | 57,071         | 55,554         | 1,517                       | 56,940         | 74,673           | 91,806         | 61.23%                                    | 22.94%                                      |
| Investing/Cash Management                                   | 3 | 34,590         | 32,071         | 28,586         | 32,118         | (3,532)                     | 34,965         | 30,097           | 41,633         | 19.07%                                    | 38.33%                                      |
| Criminal Prosecution  | 2 | 52,983         | 54,397         | -              | 90,429         | (90,429)                    | 90,381         | 89,715           | 71,283         | -21.13%                                   | -20.55%                                     |
| City Wide Procurement/Purchasing                            | 2 | 84,828         | 31,374         | -              | 99,209         | (99,209)                    | 25,416         | 100,231          | 41,728         | 64.18%                                    | -58.37%                                     |
| Juvenile Prosecution  | 3 | 30,402         | 46,364         | -              | 44,684         | (44,684)                    | 47,396         | 47,032           | 64,079         | 35.20%                                    | 36.25%                                      |
| Civil Prosecution   | 3 | 41,095         | 88,719         | -              | 24,882         | (24,882)                    | 101,126        | 25,240           | 43,862         | -56.63%                                   | 73.78%                                      |
| Legal Advisement to Council, Admin,<br>Depts.               | 3 | 62,230         | 58,734         | -              | 60,969         | (60,969)                    | 59,511         | 59,033           | 108,508        | 82.33%                                    | 83.81%                                      |
| Salary Surveys  | 1 | 33,120         | 19,837         | 34,189         | 31,541         | 2,648                       | 54,257         | 54,089           | 25,237         | -53.49%                                   | -53.34%                                     |
| Civil Service Policy Compliance and<br>Administration       | 1 | 9,709          | 10,338         | 10,763         | 11,036         | (273)                       | 11,999         | 11,858           | 12,948         | 7.91%                                     | 9.19%                                       |
| Labor Relations   | 1 | 23,982         | 22,477         | 22,896         | 23,512         | (616)                       | 24,506         | 24,234           | 26,026         | 6.20%                                     | 7.39%                                       |
| Labor Negotiations and Contract<br>Administration           | 1 | 57,068         | 61,396         | 57,678         | 71,544         | (13,866)                    | 74,999         | 74,221           | 68,440         | -8.75%                                    | -7.79%                                      |
| Hiring, Drug and Physical Testing,<br>Psychological Testing | 1 | 32,907         | 28,855         | 37,392         | 35,349         | 2,043                       | 38,988         | 38,100           | 56,235         | 44.24%                                    | 47.60%                                      |
| Administration of Benefit Plans,<br>Pension Committee       | 1 | 40,596         | 41,108         | 47,010         | 48,463         | (1,453)                     | 51,988         | 51,174           | 55,247         | 6.27%                                     | 7.96%                                       |



**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type Quartile   |   | 2011 Actual      | 2012 Actual      | 2013 Actual      | 2013 Budget      | Over/(Under) 2013 Budget | 2014 Budget      | 2014 Forecast    | 2015 Budget      | % Growth 2015 Budget v. 2014 Budget | % Growth 2015 Budget v. 2014 Forecast |
|---|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|------------------|-------------------------------------|---------------------------------------|
| Worker's Compensation Claims Assessment, Reporting and Light Duty     | 1 | 17,295           | 17,522           | 17,954           | 18,116           | (162)                    | 19,566           | 19,148           | 20,788           | 6.25%                               | 8.56%                                 |
| Policy Review and Development   | 2 | 18,657           | 18,825           | 18,271           | 19,764           | (1,493)                  | 20,633           | 20,371           | 21,215           | 2.82%                               | 4.14%                                 |
| Disciplinary and Personnel Actions                                    | 2 | 20,690           | 19,370           | 19,027           | 19,883           | (856)                    | 20,808           | 20,528           | 21,256           | 2.15%                               | 3.55%                                 |
| Employment Testing and Assessment Services, Bilingual testing         | 2 | 29,725           | 35,088           | 29,874           | 32,371           | (2,497)                  | 35,043           | 34,632           | 38,255           | 9.17%                               | 10.46%                                |
| Job Description Maintenance   | 2 | 11,499           | 9,678            | 9,532            | 10,184           | (652)                    | 10,746           | 10,127           | 11,682           | 8.71%                               | 15.35%                                |
| Employee Performance Systems Development, Training and Administration | 2 | 20,315           | 18,741           | 20,705           | 19,232           | 1,473                    | 20,035           | 22,202           | 21,673           | 8.18%                               | -2.38%                                |
| Employee Records Maintenance, Compliance and Reporting                | 2 | 47,709           | 48,912           | 48,893           | 51,245           | (2,352)                  | 53,753           | 52,708           | 59,986           | 11.60%                              | 13.81%                                |
| Coordination of Citywide Safety Committee                             | 2 | 9,709            | 9,908            | 9,532            | 11,799           | (2,267)                  | 12,609           | 12,438           | 13,289           | 5.39%                               | 6.84%                                 |
| Advertising   | 3 | 15,499           | 16,657           | 18,654           | 17,742           | 912                      | 19,115           | 14,010           | 19,496           | 1.99%                               | 39.16%                                |
| City liability Claims Administration                                  | 3 | 7,968            | 8,109            | 8,291            | 8,542            | (251)                    | 9,203            | 9,043            | 9,722            | 5.64%                               | 7.51%                                 |
| Employee Wellness Program Administration                              | 3 | 12,964           | 11,167           | 7,205            | 7,593            | (388)                    | 8,099            | 7,938            | 8,573            | 5.85%                               | 8.00%                                 |
| <b>TOTAL</b>  |   | <b>3,507,531</b> | <b>3,492,976</b> | <b>3,500,353</b> | <b>3,893,600</b> | <b>(393,247)</b>         | <b>4,181,364</b> | <b>4,085,602</b> | <b>4,438,303</b> | <b>6.14%</b>                        | <b>8.63%</b>                          |

| <b>TOTAL - Combined Administrative</b> |  |           |           |           |           |          |           |           |           |       |       |
|--|--|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-------|-------|
| Revenue                                |  | 1,426,408 | 1,460,971 | 1,526,517 | 1,549,458 | (22,941) | 1,669,036 | 1,624,045 | 1,710,968 | 2.51% | 5.35% |

**CITY OF GRAND ISLAND**

Budget Analysis - Combined Administrative

| Program Type<br>Quartile       | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2013<br>Budget | Over/(Under)<br>2013 Budget | 2014<br>Budget | 2014<br>Forecast |     | 2015<br>Budget |     | % Growth<br>2015 Budget v.<br>2014 Budget | % Growth<br>2015 Budget v.<br>2014 Forecast |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------------------|----------------|------------------|-----|----------------|-----|---|---|
| Personnel Services             | 2,684,982      | 2,691,491      | 2,608,806      | 2,932,579      | (323,773)                   | 3,129,229      | 3,041,505        | 74% | 3,250,302      | 73% | 3.87%                                     | 6.86%                                       |
| Operating Expense              | 822,549        | 801,485        | 891,547        | 961,021        | (69,474)                    | 1,052,135      | 1,044,097        | n/a | 1,188,001      | n/a | 12.91%                                    | 13.78%                                      |
| Personnel / Operating Expense  | -              | -              | -              | -              | -                           | -              | -                | 0%  | -              | 0%  | n/a                                       | n/a   |
| Total Expense                  | 3,507,531      | 3,492,976      | 3,500,353      | 3,893,600      | (393,247)                   | 4,181,364      | 4,085,602        |     | 4,438,303      |     | 6.14%                                     | 8.63%                                       |
| Full Time Equivalent Employees | 49.37          | 48.85          | 46.10          | 49.10          |                             | 49.10          | 49.10            |     | 49.10          |     |   |   |