

City of Grand Island

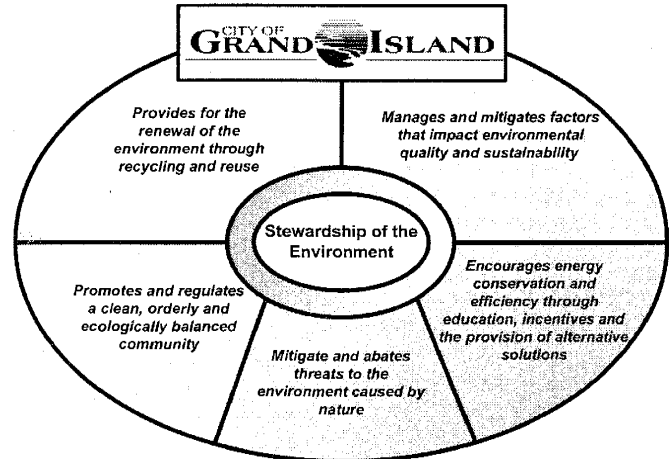
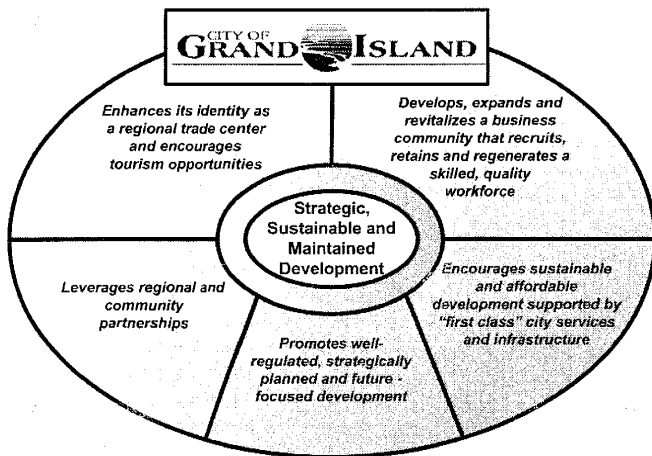
2011-2012

Annual Budget and Program of Municipal Services

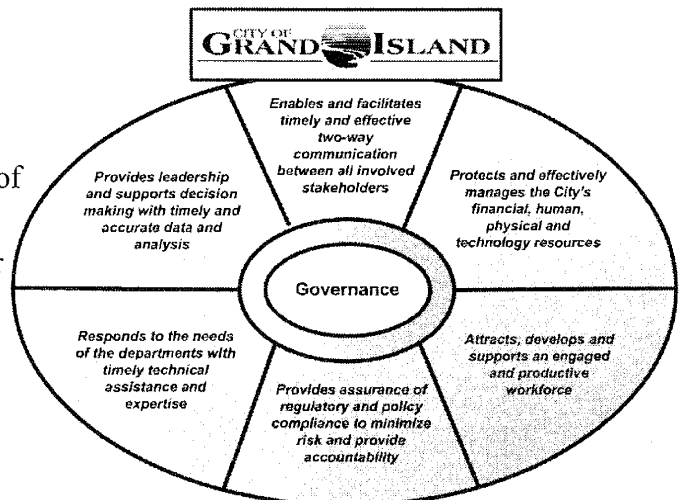
Introductory Section

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 in the spring. This "revalidating" exercise was necessary to ensure that the results remain an accurate reflection of the community's priorities.



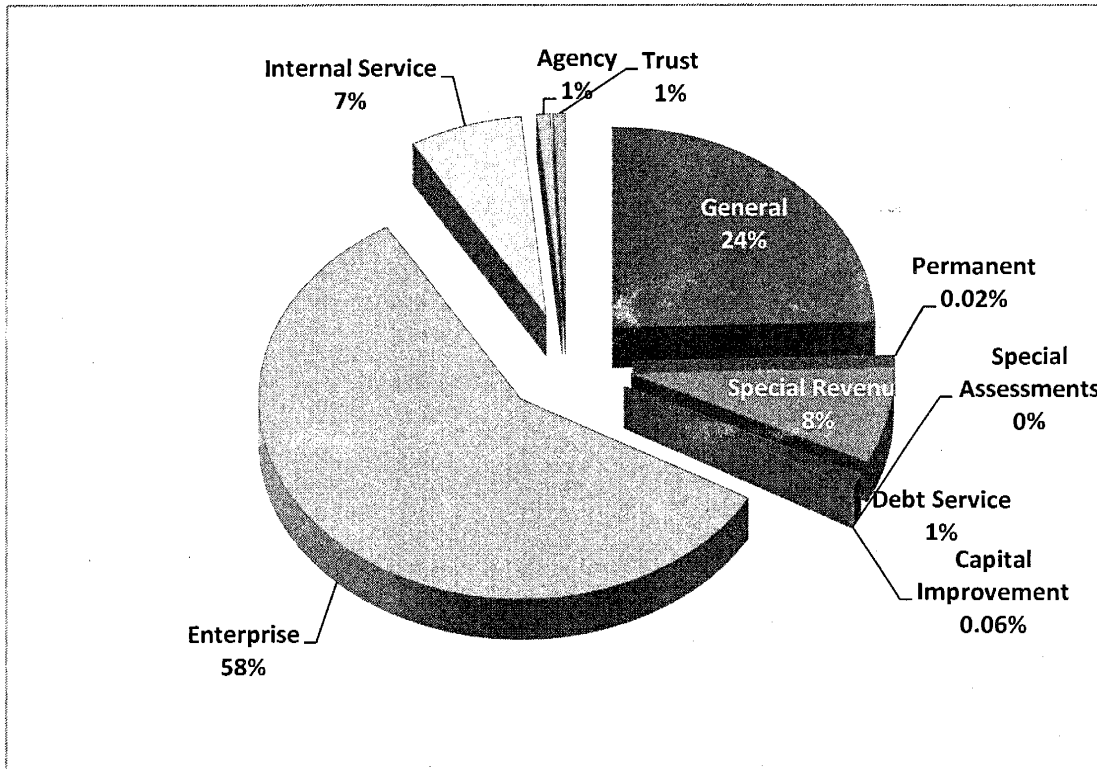
The *Governance Result Map* is a map of the unique support functions of City government. These functions help other programs achieve the Strategic Result maps.



BUDGET FOUNDATION: *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.

Revenues by Fund:



Total revenue of all funds equals \$136,900,045, before transfers in and bond proceeds. This increase from the 2011 Budget of approximately \$10 million is driven by the electric and water utilities, allowance for food and beverage occupation tax overage, and property tax revenues. The largest increase in revenue of approximately \$9 million is due to a revenue increase for the uranium removal project.

The Enterprise Funds are the largest portion of revenue, which are primarily supported by user fees. This includes user fees such as your electric, water and sewer bill you pay each month, or paying to use Jack Rabbit Run Golf Course.

Special Revenue Funds are funds designated for specific uses.

General Fund revenues are shown on the next pages.

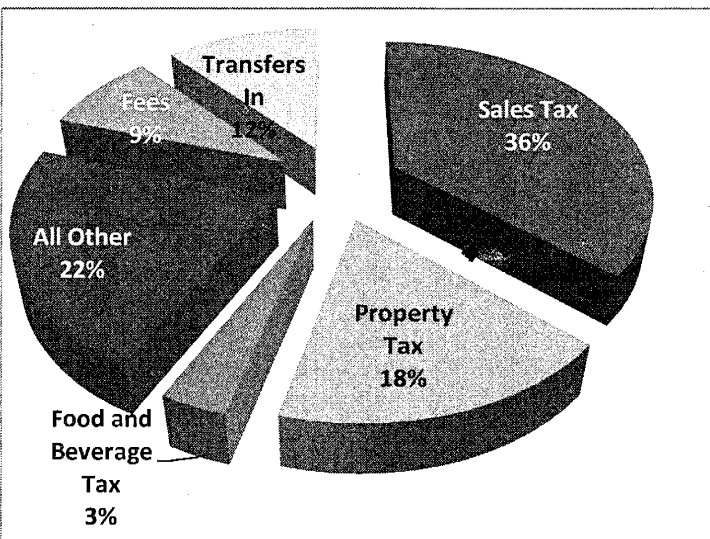
BUDGET FOUNDATION: *GENERAL FUND REVENUES*

General Fund revenues are budgeted at \$37,936,663 (with transfers-in). This is an approximate \$850,000 increase in revenue from the 2011 Budget. General Fund revenues were impacted by several factors, including:

- Elimination of State Aid to Cities – a reduction of approximately \$350,000 - \$375,000/year
- No more one time transfers – a \$1.5 million transfer from Gas Tax Fund was used to offset the lack of growth, but that is not available in the 2012 Budget.
- Lack of growth in personal property valuations
- Slow economic growth

These issues are on top of the already declining revenues from the 2010 Budget.

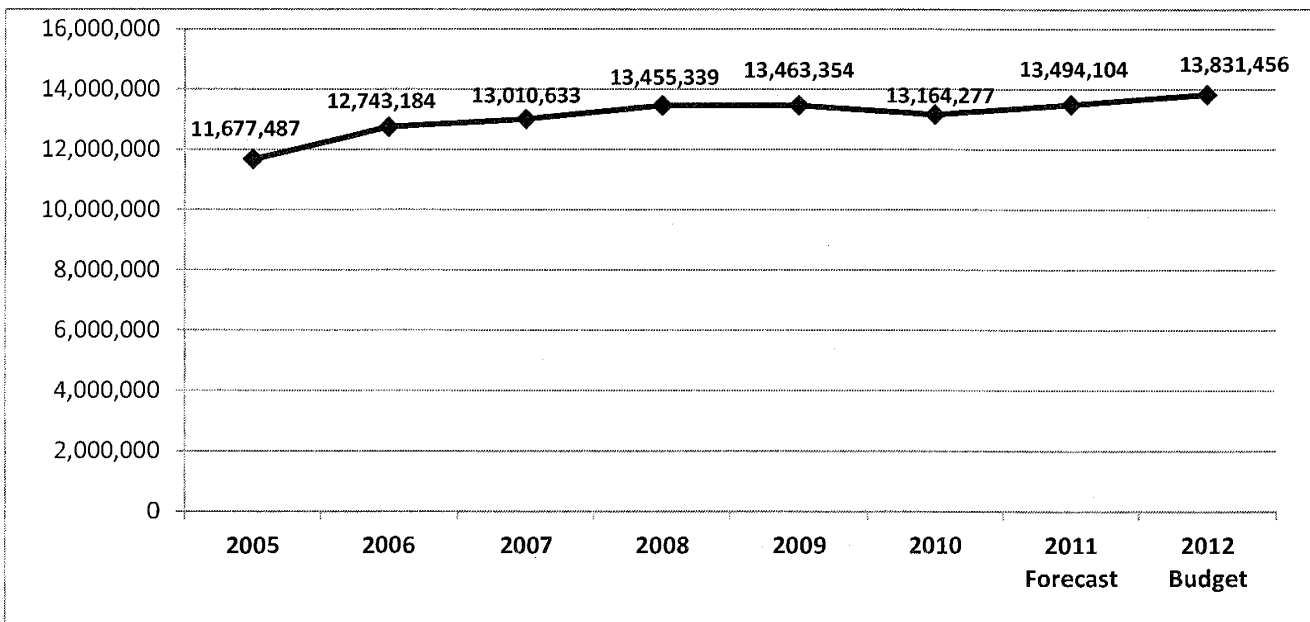
Revenues by Source:



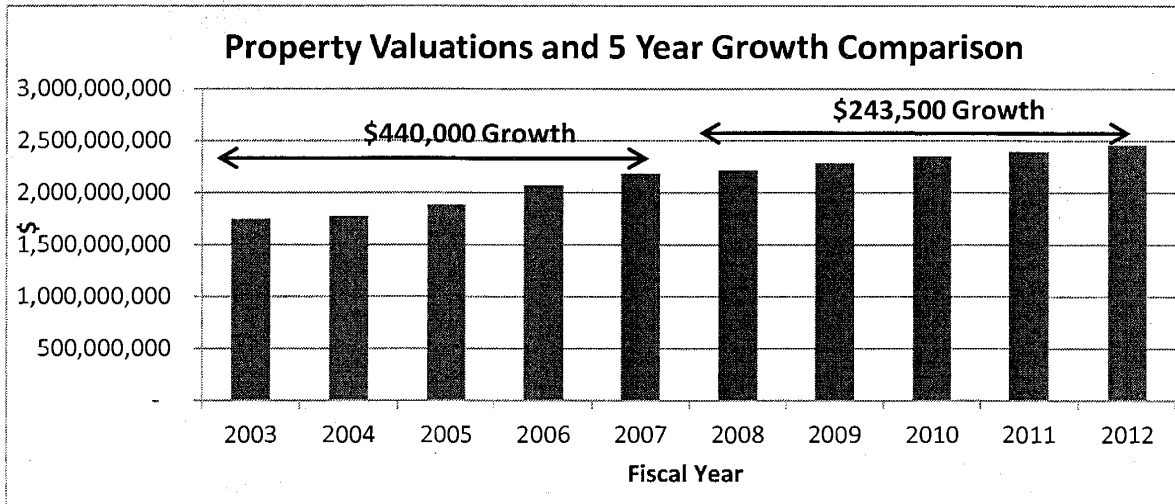
Transfers-in are from the Gas Tax Fund, administrative charges from Electric and Water Utility, Debt Service and Fire Pension.

Other Revenue includes occupation taxes, such as the natural gas franchise fee, grants, etc.

Sales Taxes: The City's 1.5% sales tax is the largest source of income in the General Fund. This is problematic as sales taxes are susceptible to economic conditions. Sales tax revenues saw consistent growth from 2005 to 2008, and since 2009 sales tax has been stagnant and/or declined in growth. The 2012 Budget reflects a small amount of growth.

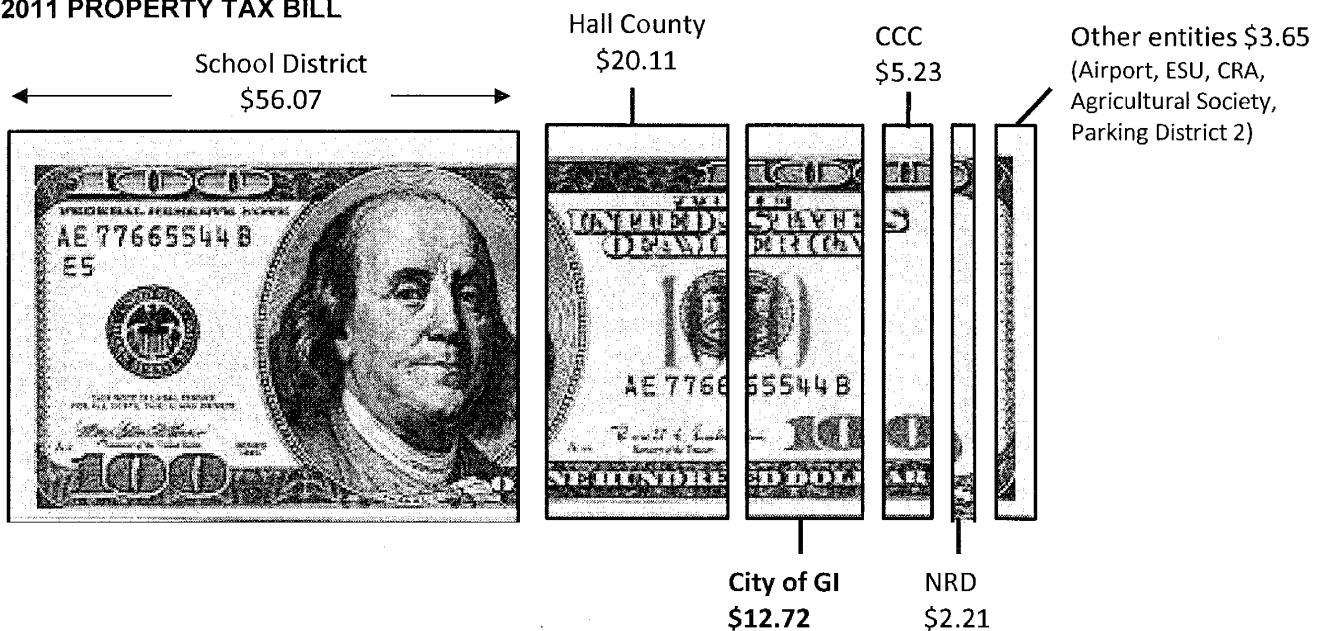


Property Tax Revenues: This chart shows that over 10 years there has been growth in property valuations, but growth has slowed significantly over the last 5 years. The declining growth is a result of the slow-down in the housing market. Despite growth associated with State Fair development, such as new hotels, personal property development has declined.



Property Tax Rate: During the budget process, the City Council approved a .0516 property tax increase. The total property tax rate in the 2012 Budget is .3241. This was approved in lieu of other proposed fees and occupation tax increases. The rate change is equivalent to a \$51.60 a year or \$4.30 a month increase on a \$100,000 home.

2011 PROPERTY TAX BILL



In 2011, for every \$100 you paid in property taxes only \$12.72 goes to the City of Grand Island. That \$12.72 supports important community programs like investigations in the Police Department, Children’s Services at the Library, and engineering concerns of drainage. In total there are 250 (General Fund) programs supported by property taxes.

The City has actually dropped the property tax rate over the years. The rate decreased from .37154 in 2004, to the new 2012 rate of .3241.

Despite a modest increase, GI’s property tax levy rate of .3241 will remain among the 10 lowest levies among first class cities, and Lincoln and Omaha. The increase in the property tax rate may make GI eligible to receive state aid funding through Municipal Equalization Funds in the 2013 fiscal year.

BUDGET FOUNDATION: ALLOCATION OF REVENUES

The other aspect of program prioritization is scoring programs according to their ability to achieve the core results that the Council has defined through the Strategic Result Maps. During the scoring process, community-oriented programs were scored against the Result Maps, and governance programs were scored against the Governance Result Map. Additionally, all programs, community and governance, were scored relative to their basic program attributes, which are features of programs which could increase their significance. Program attributes are:

1. Mandated to Provide – is there a mandate for Federal, State, local or professional organization to provide the program?
2. Change in Demand for Service – increasing or decreasing demand?
3. Cost Recovery – does the program pay for itself and to what degree?
4. Reliance on City to Provide Service – are there other service providers besides the City?

A peer review provided the “quality control” portion of the process. Scoring and peer review places a value on each program resulting in an understanding of the importance of the program in achieving the Council’s results.

The table below shows the General Fund by Quartiles according to the 2011 Budget, the percent and amount needed to reduce the 2011 Budget to reach the 2012 Budget. The final column is the 2012 Budget appropriations.

Quartile Ranking	2011 Budget	Increase (Reduce) %	Impact	2012 Target Budget	2012 Approved Budget
Quartile 1	\$10,669,134	-1.00%	(\$106,691)	\$10,562,449	\$10,655,011
Quartile 2	\$11,734,266	-2.50%	(\$294,459)	\$11,483,884	\$11,367,863
Quartile 3	\$6,060,392	-7.00%	(\$421,143)	\$5,595,188	\$6,066,944
Quartile 4	\$3,429,705	-10.00%	(\$342,877)	\$3,085,896	\$3,308,652
TOTALS*	\$31,893,497	-3.65%	(\$1,165,170)	\$30,727,417	\$31,398,470

*Variance between 2012 Target Budget to 2012 Budget is primarily due to incremental revenue recommended by departments (see next page for explanation), and funding of Police and Fire positions pending work with consultant.

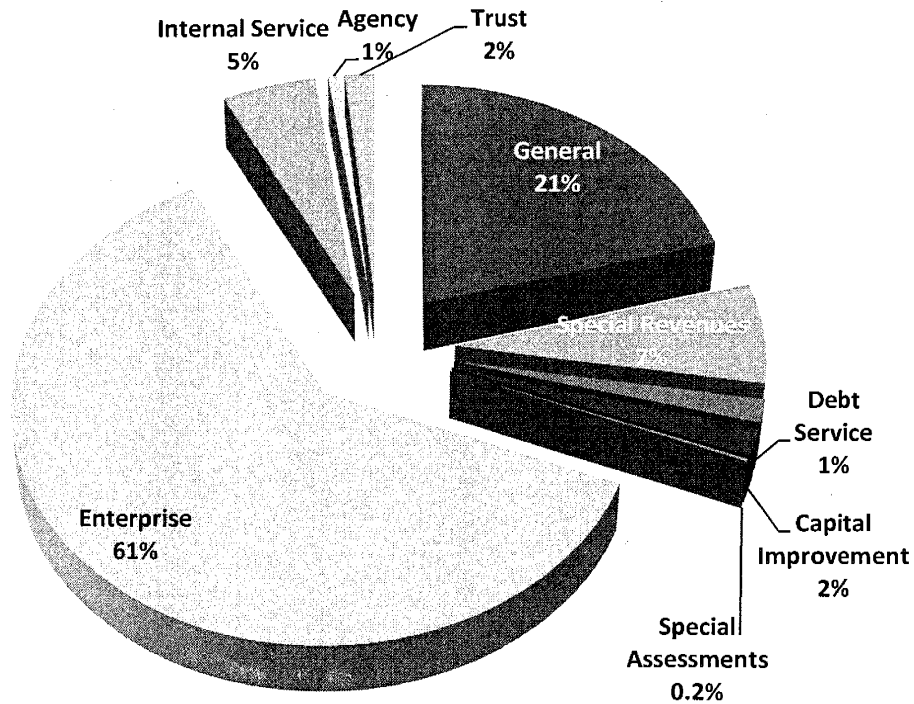
Budgets for Mayor, Council, Non-Departmental, and Capital expenses are not included in total.

Quartile Ranking
 Quartile 1: Highest Ranked Programs
 Quartile 4: Lowest Ranked Programs

TARGETS

Based on the revenues known, the expenses are matched in a “target budget.” Target budgets were assigned to each quartile, because each quartile is not equally important to achieve the Council’s results.

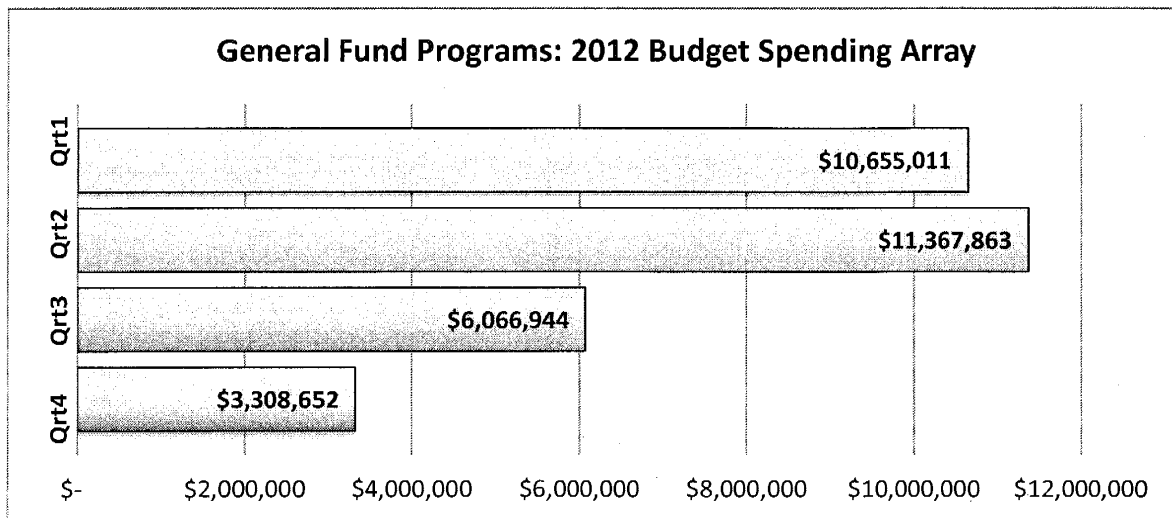
ALLOCATION OF REVENUES: APPROPRIATIONS



Total appropriations, after transfers, is \$180,214,946. Similar to the distribution of revenues, the Enterprise Funds make up the largest amount of appropriations.

REDUCING the BUDGET through TARGETS

Because existing General Fund revenues were not growing, programs had to meet targets that were lower than the 2011 Budget. Therefore, the 2012 Budget expenses were overall less than the 2011 Budget. Furthermore, targets in the 2011 Budget, were lower than the 2010 Budget.



The 2012 budget program array shows that top priority programs (quartiles one and two) are the largest expenses, demonstrating spending priorities are aligned with the Council’s priorities.

Meeting the Target by Program Revenues: Fees and charges for service are an important way to cover the cost of providing a program by charging the individual user receiving the benefit. Program revenues can help programs rely less on general revenues, like sales tax and property tax, and more on revenue streams that will recover the cost for the program from the beneficiary.

The City Council approved incremental program revenue increases or new fees in order to cover the cost to provide programs. Only citizens utilizing the program will bear the cost of the program. These revenues include:

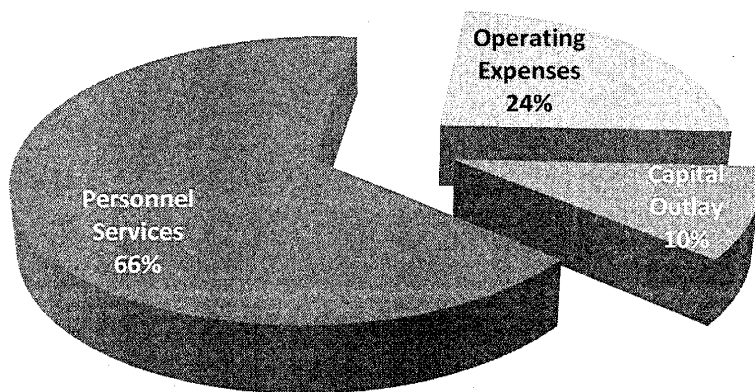
- Island Oasis Admission increase by \$1
- Planning Department fees
- Fire inspection charges

Without these program fees or charges for service to offset expenses, the public may not be able to enjoy programs and services at their current levels.

- Expense Management in 2010 and 2011 Fiscal Years**

 - Management of vacant positions
 - Healthcare premium holidays
 - Reduced level of concrete and storm sewer repair
 - No purchase of aerial truck and lift
 - Use of cash balance in Gas Tax Fund
 - Eliminated 25 FTE positions
 - Eliminated GIPD summer program
 - School crossing guards transferred to schools
 - Reduced Library hours
 - Drive-up window closed
 - Reduction in parks maintenance
 - Limited code enforcement

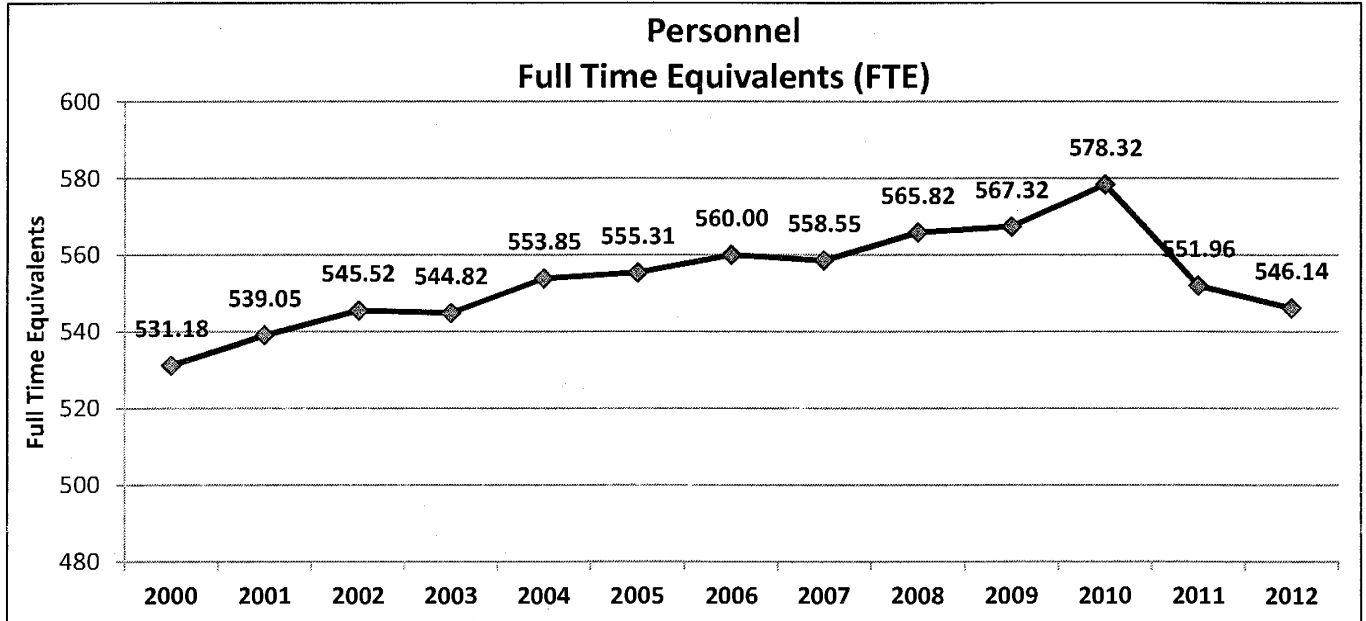
General Fund Appropriations by Type:



Personnel are the largest expense, at approximately \$23 million in the 2012 Budget.

SIGNIFICANT IMPACTS: PERSONNEL

Personnel related costs make up over 60% of the General Fund expense and in order to reduce program costs, personnel reductions were necessary. The chart below shows the number of authorized full-time equivalent (FTE) employees since 2000.



The adopted 2012 FTE level is similar to the 2002 FTE level. While Grand Island's population and size of the City has grown and increased the demand for services, like parks and roads, the 2012 FTE level is an decade low of 546.14.

Employees Per Capita (employees per 1,000 citizens)

2012: 11.258 employees

2000: 12.370 employees

Population Growth:

2010 Census population: 48,510 people

2000 Census population: 42,940 people

Although there are 14 more employees in 2012 than in 2000, employees per capital have declined 1.112 employees.

There is a reduction of 5.825 FTE from the 2011 Budget to the 2012 Budget.

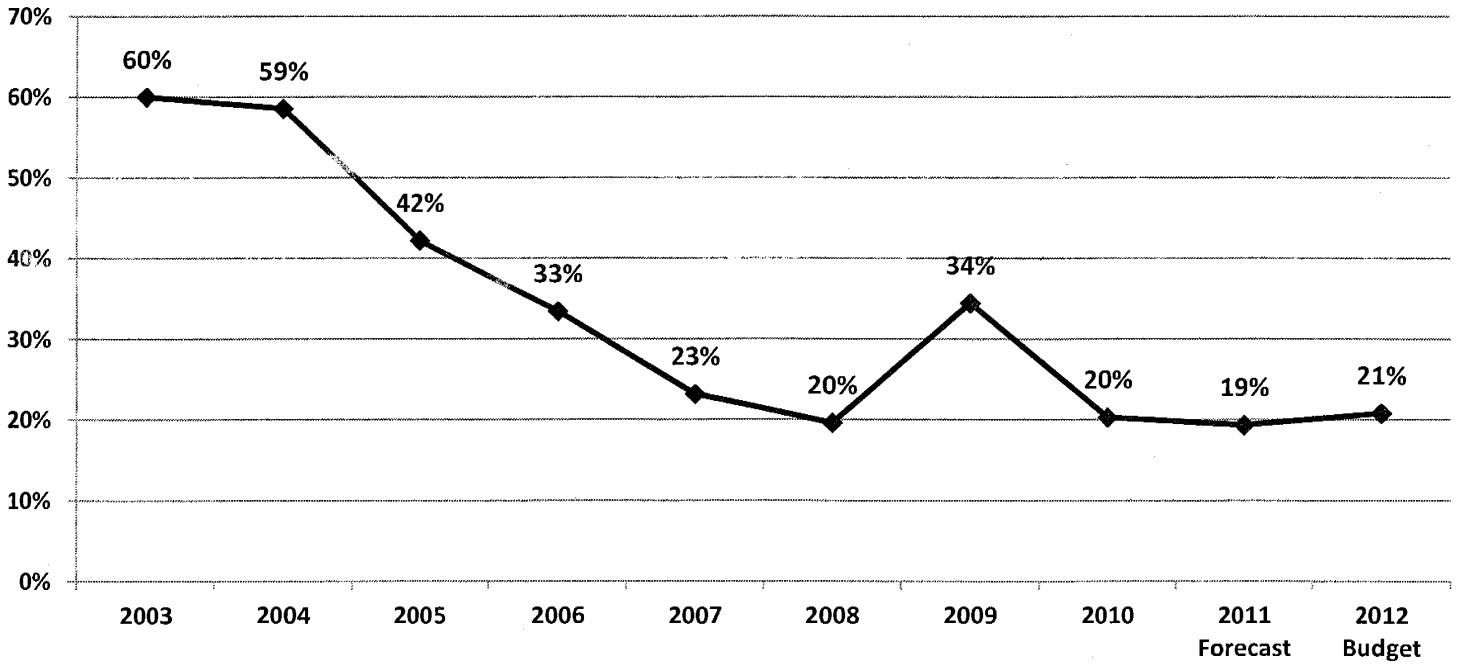
This reduction in FTEs comes out of the General Fund and Internal Services Fund, impacting full-time, part-time and seasonal employees.

Reducing the number of employees impacts services. In many situations, the personnel reductions will result in less responsive service, whether it is a resident who waits on hold when calling the Service Desk of the Police Department or seeing taller grass at parks.

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, like Joplin, Missouri, is currently experiencing is a reminder of how critical it is to maintain reserves even in tough economic conditions. The General Fund's cash balance for the 2012 Budget is \$6,635,317, or 21% of expenditures (less capital expenses). In the past, the City was becoming reliant on reserves for operating expenditures, but over the past few years, the City has made an effort to maintain or grow the reserve balance.

Cash Balance as a % of Expenditures



2012 Budget Summary

	Beginning Balance	Revenue	Bond Proceeds	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	5,999,114	33,534,563	-	4,402,100	1,671,304	35,629,156	6,635,317
Permanent Funds	587,132	25,200	-	-	-	-	612,332
Special Revenue Funds	3,444,397	10,578,066	-	860,000	4,347,000	7,946,204	2,589,259
Debt Service Fund	848,128	1,295,862	720,000	-	1,148,100	1,696,793	19,097
Capital Improvement Fund	17,035	80,000	-	3,174,600	-	3,244,541	27,094
Special Assessments Fund	280,067	54,940	-	-	300,000	-	35,007
Total General Government	11,175,872	45,568,631	720,000	8,436,700	7,466,404	48,516,694	9,918,105
Enterprise Fund	47,591,985	79,620,768	10,800,000	-	632,000	110,181,934	27,198,819
Internal Service Fund	6,113,848	9,587,999	-	-	-	9,412,172	6,289,675
Total Proprietary	53,705,832	89,208,767	10,800,000	-	632,000	119,594,106	33,488,494
Agency Fund	123,994	1,122,647	-	-	-	1,122,947	123,694
Trust Fund	5,723,072	1,000,000	-	275,615	613,911	2,268,884	4,115,892
Total Fiduciary	5,847,066	2,122,647	-	275,615	613,911	3,391,831	4,239,586
Total All Funds	70,728,770	136,900,045	11,520,000	8,712,315	8,712,315	171,502,631	47,646,184

2011 Forecast Summary

	Beginning Balance	Revenue	Bond Proceeds	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	6,376,135	31,081,659	-	5,268,072	1,946,182	34,780,570	5,999,114
Permanent Funds	561,932	25,200	-	-	-	-	587,132
Special Revenue Funds	3,479,198	10,954,790	-	807,000	4,817,509	6,979,082	3,444,397
Debt Service Fund	213,539	7,166,501	-	439,100	-	6,971,012	848,128
Capital Improvement Fund	85,760	231,736	-	1,657,187	-	1,957,648	17,035
Special Assessments Fund	160,008	373,459	-	-	253,400	-	280,067
Total General Government	10,876,571	49,833,345	-	8,171,359	7,017,091	50,688,312	11,175,872
Enterprise Fund	53,512,770	72,512,761	-	-	711,073	77,722,473	47,591,985
Internal Service Fund	5,854,968	9,568,297	-	-	-	9,309,417	6,113,848
Total Proprietary	59,367,738	82,081,058	-	-	711,073	87,031,891	53,705,833
Agency Fund	139,367	1,124,552	-	-	15,000	1,124,925	123,994
Trust Fund	5,430,363	1,000,720	-	177,715	605,911	279,815	5,723,072
Total Fiduciary	5,569,730	2,125,272	-	177,715	620,911	1,404,740	5,847,066
Total All Funds	75,814,040	134,039,675	-	8,349,074	8,349,075	139,124,943	70,728,771

ALL FUNDS APPROPRIATION

		2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 FORECAST	2012 BUDGET
GENERAL FUND	100	33,087,394	38,293,366	35,788,155	34,780,570	35,629,156
SPECIAL REVEUNES						
Enhanced 911 Communications	215	186,562	123,405	261,488	242,878	447,643
PSC Wireless	216	-	-	66,805	66,805	116,000
Community Youth Council	229	11,325	3,735	22,875	19,466	21,124
Revolving Loan	237	4,431	588	22,000	18,857	22,000
Economic Development	238	405,000	1,172,500	822,500	747,500	372,500
Housing Reuse Program	240	28,219	27	80,000	50,000	664,555
Community Development	250	101,136	64,768	59,899	34,805	140,442
Community Grants	251	346,066	775,703	5,079,331	5,432,394	5,459,483
Police Grants	260	125,772	320,552	246,091	155,502	236,996
Parking District #1	270	61,289	49,343	78,197	50,926	68,400
Parking District #2	271	17,653	18,436	40,389	30,736	34,800
Backflow Prevention Program	290	70,077	-	-	-	-
Local Assistance	295	19,001	12,604	110,224	129,214	362,261
		1,376,532	2,541,660	6,889,799	6,979,082	7,946,204
DEBT SERVICE FUND						
Debt Service Fund	310	4,569,042	1,557,472	1,651,512	6,971,012	1,696,793
		4,569,042	1,557,472	1,651,512	6,971,012	1,696,793
CAPITAL PROJECTS						
Capital Projects	400	4,193,115	2,933,440	2,729,081	1,957,648	3,244,541
Special Assessments	401	-	-	-	-	-
		4,193,115	2,933,440	2,729,081	1,957,648	3,244,541
ENTERPRISE FUNDS						
Sanitary Landfill	505	2,565,147	2,379,404	2,949,920	3,255,443	2,335,232
Golf Course	510	577,566	572,228	649,945	618,586	605,778
Electric Utility	520	45,565,802	52,576,188	61,018,581	55,605,363	73,544,127
Water Utility	525	5,650,770	3,674,219	5,473,350	5,322,122	14,559,300
Sewer Utility	530	9,146,865	10,360,615	15,976,939	12,920,960	19,137,497
		63,506,151	69,562,655	86,068,735	77,722,473	110,181,934
INTERNAL SERVICE						
Information Technology	605	882,945	907,140	1,043,278	912,078	1,005,421
Fleet Services	610	1,095,308	1,267,174	1,450,875	1,303,339	1,312,751
General Insurance	615	6,181,022	6,962,658	7,064,000	7,064,000	7,064,000
Equipment Reserve	620	19,691	15,995	30,000	30,000	30,000
		8,178,966	9,152,966	9,588,153	9,309,417	9,412,172
AGENCY						
Section 125 Cafeterial Plan	715	429,767	528,825	450,000	450,000	450,000
Other Agencies	725	349,304	355,632	481,500	481,500	481,500
BID Assessments	726	194,188	198,050	249,761	193,425	191,447
		973,260	1,082,507	1,181,261	1,124,925	1,122,947
PENSION & TRUST						
Police & Fire Pension	800	190,854	175,994	175,615	175,615	163,884
Police Pension	805	90,616	584,387	100,000	2,100	100,000
Fire Pension	810	2,875,391	1,221,118	2,005,000	102,100	2,005,000
		3,156,861	1,981,500	2,280,615	279,815	2,268,884
GRAND TOTAL		119,041,321	127,105,567	146,177,311	139,124,943	171,502,631

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 & AGENCY</u>	<u>TOTAL ALL FUNDS</u>
2012 BUDGET	6,635,317	612,332	2,589,259	19,097	27,094	35,007	27,198,819	6,289,675	4,239,586	47,646,185
2011 FORECAST	5,999,114	587,132	3,444,397	848,128	17,035	280,067	47,591,985	6,113,848	5,847,066	70,728,771
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
1992	2,004,011	-	121,803	1,536,490	1,969,988	-	15,982,232	735,266	3,738,522	26,088,312

Tax Rate History

Fiscal Year	Valuation	Rate	Tax	Rate Change	Tax Change
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		
2011-2012 Total	2,459,250,522	0.324100	7,970,431	18.94%	22.10%
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		
2010-2011 Total	2,395,497,486	0.272500	6,527,730	0.00%	1.89%
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		
2009-2010 Total	2,351,143,887	0.272500	6,406,867	9.00%	12.17%
General	2,284,748,540	0.176037	4,021,994		
Debt Service	2,284,748,540	0.063459	1,449,877		
Interlocals	2,284,748,540	0.010504	240,000		
2008-2009 Total	2,284,748,540	0.250000	5,711,871	4.90%	8.20%
General	2,215,765,896	0.155134	3,437,401		
Debt Service	2,215,765,896	0.072390	1,604,000		
Interlocals	2,215,765,896	0.010795	239,190		
2007-2008 Total	2,215,765,896	0.238319	5,280,591	0.00%	1.30%
General	2,187,011,870	0.149721	3,274,417		
Debt Service	2,187,011,870	0.077732	1,700,000		
Interlocals	2,187,011,870	0.010866	237,647		
2006-2007 Total	2,187,011,870	0.238319	5,212,064	-4.67%	0.00%
General	2,071,323,366	0.190738	3,976,551		
Debt Service	2,071,323,366	0.044128	920,000		
Interlocals	2,071,323,366	0.015134	315,513		
2005-2006 Total	2,071,323,366	0.250000	5,212,064	0.00%	10.70%
General	1,883,272,257	0.185135	3,486,592		
Debt Service	1,883,272,257	0.047384	892,388		
Interlocals	1,883,272,257	0.017481	329,214		
2004-2005	1,883,272,257	0.250000	4,708,194	-32.71%	-28.66%
2003-2004	1,776,274,395	0.371540	6,599,570	0.00%	1.85%
2002-2003	1,746,977,924	0.371540	6,480,000	-0.30%	7.11%
2001-2002	1,627,889,323	0.371648	6,050,018	-0.40%	3.25%
2000-2001	1,574,307,749	0.371796	5,853,209	0.42%	6.00%
1999-2000	1,491,474,306	0.370231	5,521,895	-1.30%	2.79%
1998-1999	1,432,085,273	0.375107	5,371,853	-1.31%	6.36%
1997-1998	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					
1996-1997	1,399,421,981	0.381080	5,333,015	-9.40%	6.13%
1995-1996	1,350,855,644	0.420600	5,681,151	-2.91%	20.98%
1994-1995	1,084,055,614	0.433200	4,695,773	-10.22%	2.70%
1993-1994	947,713,703	0.482500	4,572,320	-10.27%	-8.43%
1992-1993	928,739,460	0.537700	4,993,275	-2.13%	5.00%
1991-1992	865,804,620	0.549300	4,755,500	2.86%	5.00%
1990-1991	848,049,994	0.534000	4,528,587	-24.50%	-22.19%
1989-1990	822,776,516	0.707400	5,820,321	35.90%	36.21%

Summary of Property Tax Levy

	FY2008	FY2009	FY2010	FY2011	FY2012
Total Valuation	2,215,765,896	2,284,748,540	2,351,143,887	2,395,497,486	2,459,250,522
City of Grand Island levy					
General Fund	0.155134	0.175521	0.183137	0.174102	0.228009
Debt Service	0.072390	0.063901	0.065287	0.067645	0.052351
Interlocal Agreements	0.010795	0.010578	0.024076	0.030753	0.043740
Total City of Grand Island Levy	0.238319	0.250000	0.272500	0.272500	0.324100
Community Redevelopment Authority Levy					
Requested Levy	0.022566	0.020790	0.018076	0.017742	0.017742
Lincoln Pool Levy					0.008258
	0.022566	0.020790	0.018076	0.017742	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 is \$.15

LID COMPUTATION FY2011-2012

Total 2010-2011 Restricted Funds	19,725,567
PLUS:	
Unused 2010-2011 restricted Funds	5,146,980
SUBTOTAL	<u>24,872,547</u>
 Total 2011-2012 Restricted Revenues	 26,242,405
LESS Restricted Funds Budgeted For:	
Capital Improvements	(935,382)
Bonded Indebtedness	(1,287,442)
Interlocal Agreements	(1,075,681)
Total Lid Exceptions	<u>(3,298,505)</u>
 TOTAL 2011-2012 RESTRICTED FUNDS	 <u>22,943,900</u>
 Base Limitation	 2.50%
Allowable Growth	0.00%
Additional 1%	0.00%
 Total Allowable % Increase	 <u>2.50%</u>
 Initial Restricted Funds Limit	 24,872,547
 Allowable Dollar Amount Increase to Restricted Funds	 621,813
 Total Restricted Funds Authority	 <u>25,494,360</u>
 FY2011-2012 Restricted Funds	 22,943,900
 Unused Restricted Funds Authority	 <u>2,550,460</u>

RESTRICTED REVENUE ACCOUNTS

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>2011 - 2012 BUDGET</u>
10022301-74310	STATE AID TO CITIES	-
10033501-74307	INCENTIVE PAYMENT-Motor Vehicle Tax Prorate	8,000
10055001-74005	PROPERTY TAXES	6,682,989
10055001-74006	MOTOR VEHICLE TAX	847,018
10055001-74065	SALES TAX	13,831,456
20510001-74315	MIRF/Mutual Equalization	-
21030001-74317	HIGHWAY ALLOCATION	3,278,500
21030001-74406	MOTOR VEHICLE TAX	291,500
27110010-74005	PROPERTY TAXES (Parking Ramp)	8,000
31050101-74005	PROPERTY TAXES - DEBT SERVICE	1,287,442
31050101-74006	MOTOR VEHICLE TAX	7,500
 TOTAL		 <u>26,242,405</u>

Personnel Allocation by Department

	2009 FTE	2010 FTE	2011 FTE	2012 Change	2012 FTE	2012 Full Time
Administration	3.000	3.000	3.000	-	3.0000	3.0000
City Clerk	1.000	1.000	1.000	-	1.0000	1.0000
Finance	27.000	27.000	25.500	(0.5000)	25.0000	25.0000
Legal	3.000	3.000	3.000	-	3.0000	3.0000
City Hall Buildings	2.000	2.000	2.000	-	2.0000	2.0000
Human Resources	4.000	4.000	4.000	-	4.0000	4.0000
GENERAL GOVERNMENT TOTALS	40.000	40.000	38.500	(0.5000)	38.0000	38.0000
Building Inspection	9.000	10.000	10.000	0.1000	10.1000	10.0000
Fire Services	69.000	75.000	69.000	-	69.0000	69.0000
Police Services	95.936	99.936	91.384	(0.6250)	90.7588	87.0000
Emergency Management	15.500	17.000	16.000	(0.5000)	15.5000	16.0000
PUBLIC SAFETY TOTALS	189.436	201.936	186.384	(1.0250)	185.3588	182.0000
Engineering	10.250	10.250	9.250	0.5000	9.7500	9.0000
Streets and Transportation	28.000	28.000	25.000	(1.5000)	23.5000	24.0000
PUBLIC WORKS TOTALS	38.250	38.250	34.250	(1.0000)	33.2500	33.0000
Planning	2.620	2.620	2.620	(0.1000)	2.5200	3.0000
Library	27.348	27.348	24.556	(1.0000)	23.5556	17.0000
Parks & Cemetery & Greenhouse	31.570	31.570	27.850	(0.7000)	27.1500	19.0000
Recreation	23.473	23.473	26.553	-	26.5530	3.0000
Public Information	2.000	2.000	1.850	-	1.8500	2.0000
Heartland Shooting Range	4.500	4.500	4.000	-	4.0000	2.0000
ENVIRONMENTAL / LEISURE TOTALS	91.511	91.511	87.429	(1.8000)	85.6286	46.0000
GENERAL FUND TOTALS	359.197	371.697	346.562	(4.3250)	342.2374	299.0000
Community Youth Council	-	-	0.150	-	0.1500	-
Backflow Prevention Program	1.000	-	-	-	-	-
Parking Facility District #2	0.400	0.400	-	-	-	-
Parking District #1	0.225	0.225	-	-	-	-
Community Development	2.000	2.000	2.000	-	2.0000	2.0000
Enhanced 911 Communications	1.500	1.000	2.000	0.5000	2.5000	2.0000
SPECIAL REVENUE TOTALS	5.1250	3.6250	4.1500	0.5000	4.6500	4.0000
Sewer Utility	30.321	30.321	30.321	-	30.3210	28.0000
Water Utility	11.500	11.500	11.500	-	11.5000	11.0000
Electric Utility	129.380	129.380	129.380	-	129.3800	126.0000
Golf Course	5.500	5.500	5.500	-	5.5000	3.0000
Solid Waste	12.050	12.050	12.050	-	12.0500	10.0000
ENTERPRISE TOTALS	188.751	188.751	188.751	-	188.7510	178.0000
Fleet Services	6.750	6.750	6.000	(1.5000)	4.5000	4.0000
Information Technology	7.500	7.500	6.500	(0.5000)	6.0000	6.0000
INTERNAL SERVICE TOTALS	14.250	14.250	12.500	(2.0000)	10.5000	10.0000
ALL FUND TOTALS	567.323	578.323	551.9634	(5.8250)	546.1384	491.0000