
Library Board

Monday, June 22, 2020

Regular Meeting

Item F2

Discussion of FY 2020/2021 Budget Process

City Administration has called for an 8% reduction in General Fund departments' operating budgets (not total budgets including personnel costs). At this time, administration is also planning to keep the library at 18 FTE instead of retaining our current 23.5 FTE pre-layoff level. Ed Meedel and Steve Fosselman have met with City Administration to request reinstatement of FTE's. As previously indicated, the reduced FTE level amounts to reduced operating hours and services that are not consistent with other libraries.

Attachments include information provided at the June 16, 2020 Council budget session, our departments' budget estimates for end of this fiscal year and for next year with 8% operating cost reduction and City Administration's personnel projections, and general fund/salary budget comparisons between 2010 and 2010 for General Fund departments.

Staff Contact: Steve Fosselman

June 16, 2020 City Council Study Session – UPDATED

RE: FY2020 End of Year Projection and FY2021 Proposed Budget Projection

FY2020 End of Year Projections:

Original revenue projection for the General Fund for FY2020 was \$39,243,970. General Fund revenues were trending up until March 2020. The pandemic has shut down some of our facilities and programs and in turn will affect our revenues. As of the date of this report we are projecting sales tax collections to be reduced by 25% in July, 20% in August, and 15% in September. Department Directors have gone through their revenue projections for FY2020 and made some adjustments. We are projecting a reduction of General Fund revenues of \$1,260,371 reducing it to \$37,983,599. Other sources of revenues for May 2020 and the seven months ending May 31, 2020 are on page 5.

Original General Fund expenditures for **Personnel expenses** for the 2020 budget year was \$29,865,965. We are projecting a vacancy savings of \$939,134. The vacancy savings include not hiring a City Attorney and receptionist, library being closed for 6 weeks and reduction in workforce, Island Oasis not opening, Police Department vacancies, not opening some of the Parks facilities and/or delayed openings, reduction and delayed hiring of seasonal staff, and other department vacancy savings. The projected Personnel expenses for 2020 is \$28,926,831.

Original General Fund expenditures for **Operating expenses** for the 2020 budget year was \$7,249,062. We are projecting an Operating savings of \$405,907 putting our 2020 end of year operating expenditures at \$6,843,155. These savings are due to some purchases not being made at this time, closures of facilities, and delayed opening of some facilities.

The net effect of all the projections would increase Cash Reserves by \$113,613.

Draft proposed Budget for FY2021:

As of the date of this report we are projecting revenues to be \$1,886,729 less than last years budgeted revenue of \$39,208,970. FY2021 proposed budgeted revenues are \$37,322,241. We used a 2% growth for Property Taxes, a 15% reduction in Sales tax collections, and reductions in other revenue sources as well.

Transfers in for FY2021 is proposed at \$1,100,000. This number consists of \$35,000 from City owned farm ground that is leased and \$65,000 from 2004 Sales Tax for Grand Generation. We are exploring the possibility of using KENO funds of \$250,000 and \$750,000 from the Food & Beverage fund for the City's commitment to Economic Development for LB840 funds. This of course depends on Council's direction with Grow Grand Island.

Personnel and Operating expenses are budgeted at \$30,551,496 and \$6,625,382 respectively. The Personnel costs do not include any additional FTE's, includes a reduction of Library FTE's from 23.5 to 18.

Proposed transfers out include Economic Development of \$750,000, Community Development of \$25,000, Transit of \$210,000, and Capital Equipment of \$500,000 totaling \$1,485,000.

Currently we are short of balancing our FY2021 budget by \$239,637. As I mentioned before these are all projections and they will change as revenues come in. We will have a better idea on Sales Tax collections after we've collected June and July's revenues.

Revenue Growth %	2.00%
Transfers OUT %	3.00%

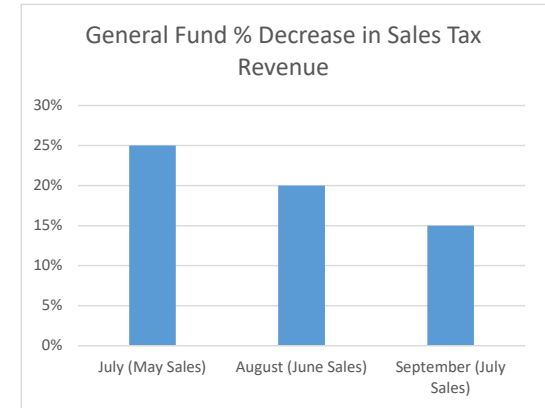
Operating Exp. Growth %	1.50%
Personnel Exp. Growth %	4.00%

General Fund Projection 5 YR - FTE Worksheet

	2019	2020	2021	2022	2023	2024	2025	2026	Comments
Beginning Cash		13,305,411	13,419,024	13,179,387	12,070,204	10,304,695	7,844,359	4,648,905	
Revenue		39,208,970	37,322,241	38,068,686	38,830,060	39,606,661	40,398,794	41,206,770	2% growth starting in 2022
End of Year Adjustment		-\$1,260,371	-	-	-	-	-	-	-3.2%
Transfers In		35,000	1,100,000	850,000	850,000	850,000	850,000	850,000	\$35k from Farm Income (vet's cemetery), \$65k from 2004 Sales Tax (Grand Generation), KENO \$250k, Food & Beverage \$750k (Economic Development Agreement). Stop KENO Transfer starting in 2022
Total Revenue		37,983,599	38,422,241	38,918,686	39,680,060	40,456,661	41,248,794	42,056,770	
Personnel Services		29,865,965	30,551,496	31,773,556	33,044,498	34,366,278	35,740,929	37,170,566	Assumes a 4% increase from 2021-2031; estimated union & non-union increases included here.
End of Year Vacancy adjustment		(939,134)	-	-	-	-	-	-	City Attorney, Receptionist, Police, Library, closures & delayed openings
Personnel Svcs % of Total Appropriations		76.4%	79.0%						
Operating Expense		7,249,062	6,625,382	6,724,763	6,825,634	6,928,019	7,031,939	7,137,418	Assumes a 1.5% increase from 2021-2031
End of Year Operating adjustment		(405,907)							
Operating Exp. % of Total Appropriations		18.1%	17.1%						
Transfers Out		2,100,000	1,485,000	1,529,550	1,575,437	1,622,700	1,671,381	1,721,522	Eco-Devo \$750k, Com-Dev \$25k, Transit \$210k, Cap Equip \$500K - 3% Growth
End of Year Transfer Savings		-	-	-	-	-	-	-	
Transfers % of Total Appropriations		5.5%	3.8%						
		-	-	-	-	-	-	-	
Total Appropriations		37,869,986	38,661,878	40,027,869	41,445,569	42,916,996	44,444,249	46,029,506	
Ending Cash	13,305,411	13,419,024	13,179,387	12,070,204	10,304,695	7,844,359	4,648,905	676,168	
Cash as % of Appropriations		35.43%	34.09%	30.15%	24.86%	18.28%	10.46%	1.47%	
Use of Cash Reserves		113,613	(239,637)						

General Fund Sales Tax Revenue

Month	Reduction %	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
October		\$1,188,794	\$1,075,924	\$1,119,883	\$1,038,538	\$1,024,841	\$1,101,539
November		\$1,171,705	\$1,117,435	\$1,072,596	\$1,085,533	\$1,093,208	\$1,111,776
December		\$1,081,071	\$951,082	\$953,390	\$935,263	\$991,574	\$991,877
January		\$1,139,676	\$1,063,966	\$1,050,638	\$1,019,233	\$942,240	\$1,016,439
February		\$1,382,855	\$1,198,305	\$1,274,948	\$1,277,850	\$1,318,613	\$1,255,780
March		\$952,840	\$874,532	\$919,814	\$833,057	\$868,222	\$910,764
April		\$1,043,773	\$717,073	\$920,792	\$931,049	\$899,326	\$876,789
May (March Sales)		\$1,044,475	\$1,127,306	\$1,050,343	\$1,086,982	\$1,095,096	\$1,057,500
June (April Sales)		\$841,215	\$1,050,553	\$922,793	\$1,025,074	\$986,570	\$966,611
July (May Sales)	25%	\$789,373	\$1,132,561	\$1,085,910	\$939,020	\$1,047,591	\$1,036,766
August (June Sales)	20%	\$763,079	\$1,148,371	\$612,804	\$1,100,370	\$1,117,141	\$1,101,709
September (July Sales)	15%	\$914,778	\$1,084,297	\$1,096,061	\$1,048,272	\$1,065,520	\$1,020,779
Total		\$12,313,633	\$12,541,406	\$12,079,972	\$12,320,242	\$12,449,941	\$12,448,329
Budget		\$ 12,500,000	\$12,931,309	\$12,677,755	\$12,677,755	\$12,368,541	\$12,008,292
2004 Sales Tax		\$1,969,280	\$2,508,671	\$2,416,574	\$2,464,640	\$2,490,586	\$ 2,490,263
2018 Sales Tax		\$3,938,561	\$1,766,313	\$0	\$0	\$0	\$0
Total Sales Tax		\$18,221,475	\$16,816,390	\$14,496,546	\$14,784,882	\$14,940,527	\$14,938,592



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	June 2018-19	June 2019-20	Percent Change	YTD 2018-19	YTD 2019-20	Percent Change
Food & Beverage Revenue (Mar Sales)			#DIV/0!			#DIV/0!
KENO						#DIV/0!
Property Taxes			#DIV/0!			#DIV/0!
Sales Tax (General Fund - Mar Sales)	\$ 1,050,553	\$ 841,215	-19.9%	\$ 9,176,177	\$ 9,846,403	7.3%
Motor Vehicle Tax			#DIV/0!			#DIV/0!
Franchise Fees			#DIV/0!			#DIV/0!
Fees & Services (General Fund)			#DIV/0!			#DIV/0!
Licenses & Permits			#DIV/0!			#DIV/0!
Motor Vehicle Sales Tax (Streets Fund)	\$ 154,289	\$ 35,286	-77.1%	\$ 1,147,265	\$ 1,431,336	24.8%

	Account Name	FY 2010 Budget	FY 2020 Budget	Period 1 Base	Period 1 Adjustments	FY 2020 Proposed	Period 2 Base	Period 2 Adjustments	FY 2021 Proposed	% change from 2010 to 2021
100-143-10044301-85105	SALARIES - REGULAR	998,739	1,154,011	1,001,490	37,120	1,038,610	1,001,490	0	1,001,490	0.08%
100-143-10044301-85110	SALARIES - OVERTIME	2,900	750	0	675	675	0	1,000	1,000	
100-143-10044301-85115	F.I.C.A. PAYROLL TAXES	76,624	88,132	76,614	2,705	79,319	76,614	0	76,614	
100-143-10044301-85120	HEALTH INSURANCE	207,595	131,756	179,386	-60,806	118,580	179,386	0	179,386	
100-143-10044301-85125	LIFE INSURANCE	2,998	1,500	1,600	-250	1,350	1,600	0	1,600	
100-143-10044301-85130	DISABILITY INSURANCE	2,192	2,135	2,788	-866	1,922	2,788	0	2,788	
100-143-10044301-85135	TUITION REIMBURSEMENT	1,000	0	0	0	0	0	0	0	
100-143-10044301-85145	PENSION CONTRIBUTION	47,659	50,191	55,680	-7,680	48,000	55,680	0	55,680	
100-143-10044301-85150	WORKERS COMPENSATION	1,800	2,043	1,968	-129	1,839	1,968	0	1,968	
100-143-10044301-85160	OTHER EMPLOYEE BENEFITS	950	800	0	0	0	0	0	0	
100-143-10044301-85161	HRA-VEBA	17,160	11,440	12,220	-1,220	11,000	12,220	0	12,220	
Total Personnel		1,359,617	1,442,758	1,331,745	-30,450	1,301,295	1,331,745	1,000	1,332,745	-1.98%
Savings from 2020 Budget						141,463			110,013	
Savings from 2010 Budget						58,322			26,872	
100-143-10044301-85213	CONTRACT SERVICES	20,000	10,000	10,000	8,000	18,000	10,000	0	10,000	-50.00%
100-143-10044301-85241	COMPUTER SERVICES	66,000	31,848	31,848	-1,848	30,000	31,848	-1,848	30,000	-54.55%
100-143-10044301-85245	PRINTING & BINDING SERVICES	4,000	2,300	2,300	-1,300	1,000	2,300	-2,300	0	-100.00%
100-143-10044301-85305	UTILITY SERVICES	55,000	55,000	55,000	0	55,000	55,000	0	55,000	
100-143-10044301-85317	NATURAL GAS	17,000	5,000	5,000	-1,000	4,000	5,000	0	5,000	
100-143-10044301-85319	REPAIR & MAIN-LAND IMP/IRRIGAT	1,800	1,000	1,000	-800	200	1,000	0	1,000	
100-143-10044301-85324	REPAIR & MAINT - BUILDING	37,000	15,000	15,000	10,000	25,000	15,000	0	15,000	-59.46%
100-143-10044301-85330	REPAIR & MAINT-OFF FURN & EQ	28,000	15,000	15,000	0	15,000	15,000	0	15,000	-46.43%
100-143-10044301-85335	REPAIR & MAINT - VEHICLES	2,500	480	480	0	480	480	0	480	
100-143-10044301-85350	SANITATION SERVICE	1,300	500	500	100	600	500	250	750	
100-143-10044301-85413	POSTAGE	9,300	6,000	6,000	-2,000	4,000	6,000	0	6,000	
100-143-10044301-85416	ADVERTISING	5,000	800	800	-360	440	800	-550	250	-95.00%
100-143-10044301-85422	DUES & SUBSCRIPTIONS	21,000	26,000	26,000	0	26,000	26,000	0	26,000	
100-143-10044301-85425	BOOKS	158,000	106,273	106,273	-26,273	80,000	106,273	-11,273	95,000	
100-143-10044301-85426	AV/ELECTRONIC MEDIA	76,000	106,274	106,274	0	106,274	106,274	-2,574	103,700	-17.88%
100-143-10044301-85427	PERIODICALS	25,000	15,500	15,500	0	15,500	15,500	-1,500	14,000	
100-143-10044301-85428	TRAVEL & TRAINING	9,000	2,500	2,500	1,300	3,800	2,500	0	2,500	-72.22%
100-143-10044301-85453	CASH OVER & SHORT	100	100	100	0	100	100	0	100	
100-143-10044301-85490	OTHER EXPENDITURES	300	1,000	1,000	0	1,000	1,000	0	1,000	
100-143-10044301-85505	OFFICE SUPPLIES	80,000	56,000	56,000	-8,000	48,000	56,000	-5,000	51,000	-36.25%
100-143-10044301-85510	CLEANING SUPPLIES	5,600	4,000	4,000	0	4,000	4,000	0	4,000	
100-143-10044301-85515	GASOLINE	300	500	500	0	500	500	0	500	
100-143-10044301-85540	SMALL TOOLS & PARTS	40,000	15,000	15,000	-6,368	8,632	15,000	-5,791	9,209	-76.98%
Total Operating (without 2010 insurance and telephone)		662,200	476,075	476,075	-28,549	447,526	476,075	-30,586	445,489	-32.73%
Savings from 2020 Budget						28,549			30,586	
Savings from 2010 Budget						214,674			216,711	
Total 100 Fund Budget		2,021,817	1,918,833	1,807,820	-58,999	1,748,821	1,807,820	-29,586	1,778,234	-12.05%
Savings from 2020 Budget						170,012			140,599	
Savings from 2010 Budget						272,996			243,583	

Library FTE Since 2010

<u>Fiscal Year</u>	Cumulative		Full-Time
	FTE Budget	Change	
2009-10	27.348		20
2010-11	24.5556	-10.21%	19
2011-12	23.5556	-13.87%	17
2012-13	23.5556	-13.87%	14
2013-14	23.5556	-13.87%	14
2014-15	23.5556	-13.87%	14
2015-16	25	-8.59%	16
2016-17	25	-8.59%	16
2017-18	23.5	-14.07%	16
2018-19	23.5	-14.07%	16
2019-20	23.5	-14.07%	16
2019-20 r1	21.5	-21.38%	16
2019-20 r2	5		5
2019-20 r3	18	-34.18%	16
2020-21?			

General Fund Salaries and Overtime Budgets 2020 vs 2010

(excluding Capital Outlay, Economic Development, Streets, PIO)

	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year	Grouped						
	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year							
General Government														
City Administrator's Office	214,927	1.3%	204,303	0.9%	-10,624	-4.9%	-0.4%							
City Clerk	62,353	0.4%	159,308	0.7%	96,955	155.5%	14.1%	277,280	1.7%	363,611	1.6%	86,331	31.1%	2.8%
Mayor's Office	13,000	0.1%	16,000	0.1%	3,000	23.1%	2.1%							
Legislative (Council)	60,000	0.4%	90,690	0.4%	30,690	51.2%	4.7%							
Finance	1,212,004	7.5%	1,595,473	7.0%	383,469	31.6%	2.3%	adjust for PIO expenses added to budget						
Legal	236,800	1.5%	295,986	1.3%	59,186	25.0%	2.3%							
City Hall	83,680	0.5%	107,091	0.5%	23,411	28.0%	2.5%							
Human Resources	237,142	1.5%	349,098	1.5%	111,956	47.2%	4.3%							
General Government	2,119,906	13.1%	2,817,949	12.4%	698,043	32.9%	3.0%							
Public Safety														
Building Inspection	483,334	3.0%	594,154	2.6%	110,820	22.9%	2.1%							
Fire Services	3,021,485	18.6%	5,437,358	23.9%	2,415,873									
Emergency Medical Service	993,865	6.1%		0.0%	-993,865	35.4%	3.2%							
Police	5,056,490	31.2%	8,002,227	35.2%	2,945,737	58.3%	5.3%							
Emergency Management	721,000	4.4%	1,046,762	4.6%	325,762	45.2%	4.1%							
Public Safety	10,276,174	63.4%	15,080,501	66.4%	4,804,327	46.8%	4.3%							
Public Works														
Engineering	656,891	4.1%	514,249	2.3%	-142,642	12.0%	1.1%							
Engineering Administration			221,497	1.0%	221,497									
Public Works	656,891	4.1%	735,746	3.2%	78,855	12.0%	1.1%							
Environment & Leisure														
Planning	161,379	1.0%	225,355	1.0%	63,976	39.6%	3.6%							
Library	1,001,639	6.2%	1,154,761	5.1%	153,122	15.3%	1.4%							
Parks	844,032	5.2%	1,120,581	4.9%	276,549	32.8%	3.0%							
Cemetery	298,952	1.8%	374,532	1.6%	75,580	25.3%	2.3%							
Recreation	144,700	0.9%	311,953	1.4%	167,253	115.6%	10.5%							
Aquatics	360,845	2.2%	382,459	1.7%	21,614	6.0%	0.5%							
Heartland Shooting Park	146,775	0.9%	256,611	1.1%	109,836	74.8%	6.8%							
Jackrabbitt Run Golf Course	207,096		252,988	1.1%	45,892	22.2%	2.0%	2,002,400		2,699,124	11.9%	696,724	34.8%	3.2%
Less Golf Course 2010								1,795,304	11.2%	2,699,124		903,820	50.3%	4.6%
Environment & Leisure	3,165,418	19.5%	4,079,240	18.0%	913,822	28.9%	2.6%							
Less Golf Course 2010	2,958,322	18.5%	4,079,240	18.0%	1,120,918	37.9%	3.4%							
Departmental Portion of General Fund	16,218,389		22,713,436	100%	6,495,047	40.0%	3.6%							
Less Golf Course 2010	16,011,293	100%	22,713,436		6,702,143	41.9%	3.8%							

General Fund Appropriation Personnel Costs 2020 vs 2010

(excluding Capital Outlay, Economic Development, Streets, PIO)

	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year	Grouped						
	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year							
General Government														
City Administrator's Office	289,918	1.3%	251,553	0.8%	-38,365	-13.2%	-1.2%							
City Clerk	77,616	0.4%	210,232	0.7%	132,616	170.9%	15.5%	367,534	1.7%	461,785	1.5%	94,251	25.6%	2.3%
Mayor's Office	14,015	0.1%	17,275	0.1%	3,260	23.3%	2.1%							
Legislative (Council)	68,220	0.3%	90,690	0.3%	22,470	32.9%	3.0%							
Finance	1,702,030	7.7%	2,130,046	7.1%	428,016	25.1%	2.7%	adjust for PIO expenses added to budget						
Legal	300,987	1.4%	391,063	1.3%	90,076	29.9%	2.7%							
City Hall	118,395	0.5%	137,224	0.5%	18,829	15.9%	1.4%							
Human Resources	332,685	1.5%	428,686	1.4%	96,001	28.9%	2.6%							
General Government	2,903,866	13.2%	3,656,769	12.2%	752,903	25.9%	2.4%							
Public Safety														
Building Inspection	679,007	3.1%	779,185	2.6%	100,178	14.8%	1.3%							
Fire Services	4,268,813	19.4%	7,470,422	25.0%	3,201,609	75.0%	6.8%							
Emergency Medical Service	1,424,457	6.5%			-1,424,457	-100.0%	-9.1%	5,693,270	25.8%	7,470,422	25.0%	1,777,152	31.2%	2.8%
Police	6,992,584	31.7%	10,521,345	35.2%	3,528,761	50.5%	4.6%							
Emergency Management	1,009,315	4.6%	1,341,274	4.5%	331,959	32.9%	3.0%							
Public Safety	14,374,176	65.2%	20,112,226	67.3%	5,738,050	39.9%	3.6%							
Public Works														
Engineering	859,215	3.9%	677,035	2.3%	-182,180	-21.2%	-1.9%							
Engineering Administration			253,212	0.8%	253,212			859,215	3.9%	930,247	3.1%	71,032	8.3%	0.8%
Public Works	859,215	3.9%	930,247	3.1%	71,032	8.3%	0.8%							
Environment & Leisure														
Planning	213,890	1.0%	288,850	1.0%	74,960	35.0%	3.2%							
Library	1,359,607	6.2%	1,442,758	4.8%	83,151	6.1%	0.6%							
Parks	1,152,627	5.2%	1,455,127	4.9%	302,500	26.2%	2.4%							
Cemetery	426,691	1.9%	497,726	1.7%	71,035	16.6%	1.5%							
Recreation	176,352	0.8%	365,947	1.2%	189,595	107.5%	9.8%							
Aquatics	405,684	1.8%	433,942	1.5%	28,258	7.0%	0.6%							
Heartland Shooting Park	181,346	0.8%	350,246	1.2%	168,900	93.1%	8.5%							
Jackrabbit Run Golf Course	277,119		332,127	1.1%	118,232	18.3%	1.7%	2,619,819		3,435,115	11.5%	815,296	31.1%	2.8%
Less Golf Course 2010								2,342,700	10.6%	3,435,115		1,092,415	46.6%	4.2%
Environment & Leisure	4,193,316		5,166,723	17.3%	973,407	23.2%	2.1%							
Less Golf Course 2010	3,916,197	17.8%	5,166,723	17.3%	1,250,526	31.9%	2.9%							
Departmental Portion of General Fund	22,330,573		29,865,965	100%	7,535,392	33.7%	3.1%							
Less Golf Course 2010	22,053,454	100%	29,865,965		7,812,511	35.4%	3.2%							

Library share of increase in the above personnel budget allocations1.1%

General Fund Appropriation Operating Costs 2020 vs 2010

(excluding Capital Outlay, Economic Development, Streets, PIO)

	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year	Grouped						
								2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year
General Government														
City Administrator's Office	36,150	0.7%	73,150	1.4%	37,000	102.4%	9.3%	67,620	1.3%	113,950	2.1%	46,330	68.5%	6.2%
City Clerk	31,470	0.6%	40,800	0.8%	9,330	29.6%	2.7%							
Mayor's Office	10,700	0.2%	6,118	0.1%	-4,582	-42.8%	-3.9%							
Legislative (Council)	20,500	0.4%	9,399	0.2%	-11,101	-54.2%	-4.9%							
Finance	301,650	5.7%	155,700	2.9%	-145,950	-48.4%	-2.4%							
Legal	37,966	0.7%	28,100	0.5%	-9,866	-26.0%	-2.4%							
City Hall	229,150	4.3%	336,150	6.2%	107,000	46.7%	4.2%							
Human Resources	115,205	2.2%	146,750	2.7%	31,545	27.4%	2.5%							
General Government	782,791	14.7%	796,167	14.7%	13,376	1.7%	0.2%							
Public Safety														
Building Inspection	98,183	1.8%	66,000	1.2%	-32,183	-32.8%	-3.0%	848,342	15.9%	684,358	12.6%	-163,984	-19.3%	-1.8%
Fire Services	564,550	10.6%	684,358	12.6%	119,808	21.2%	1.9%							
Emergency Medical Service	283,792	5.3%			-283,792	-100.0%	-9.1%							
Police	1,536,010	28.8%	1,129,700	20.9%	-406,310	-26.5%	-2.4%							
Emergency Management	121,860	2.3%	182,462	3.4%	60,602	49.7%	4.5%							
Public Safety	2,604,395	48.8%	2,062,520	38.1%	-541,875	-20.8%	-1.9%							
Public Works														
Engineering	108,074	2.0%	164,700	3.0%	56,626	52.4%	4.8%	108,074	2.0%	372,200	6.9%	264,126	244.4%	22.2%
Engineering Administration			207,500	3.8%	207,500									
Public Works	108,074	2.0%	372,200	6.9%	264,126	244.4%	22.2%							
Environment & Leisure														
Planning	22,373	0.4%	23,482	0.4%	1,109	5.0%	0.5%	1,439,085	21.2%	1,687,550	31.1%	248,465	17.3%	1.6%
Library	681,700	12.8%	476,075	8.8%	-205,625	-30.2%	-2.7%							
Parks	456,775	8.6%	482,379	8.9%	25,604	5.6%	0.5%							
Cemetery	73,700	1.4%	94,515	1.7%	20,815	28.2%	2.6%							
Recreation	58,870	1.1%	136,750	2.5%	77,880	132.3%	12.0%							
Aquatics	323,690	6.1%	227,586	4.2%	-96,104	-29.7%	-2.7%							
Heartland Shooting Park	219,200	4.1%	282,530	5.2%	63,330	28.9%	2.6%							
Jackrabbit Run Golf Course	306,850		463,790	2.2%	156,940	18.3%	1.7%							
Less Golf Course 2010														
Environment & Leisure	2,143,158	40.2%	2,187,107	40.4%	43,949	2.1%	0.2%							
Less Golf Course 2010	1,836,308	34.4%	2,187,107	40.4%	350,799	19.1%	1.7%							
Departmental Portion of General Fund	5,638,418		5,417,994	100%	-220,424	-3.9%	-0.4%							
Less Golf Course 2010	5,331,568	100%	5,417,994		86,426	1.6%	0.1%							

General Fund Appropriation Summary 2020 vs 2010

(excluding Capital Outlay, Economic Development, Streets, PIO)

	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year	Grouped						
	2010 Budget	% of Total (w/out golf course)	2020 Budget	% of Total (with golf course)	\$ Variance	% Change	Change / Year							
General Government														
City Administrator's Office	326,068	1.2%	324,703	0.9%	-1,365	-0.4%	0.0%							
City Clerk	109,086	0.4%	251,032	0.7%	141,946	130.1%	11.8%	435,154	1.6%	575,735	1.6%	140,581	32.3%	2.9%
Mayor's Office	24,715	0.1%	23,393	0.1%	-1,322	-5.3%	-0.5%							
Legislative (Council)	88,720	0.3%	100,089	0.3%	11,369	12.8%	1.2%							
Finance	2,003,680	7.3%	2,285,746	6.5%	282,066	14.1%	2.2%	adjust for PIO expenses added to budget						
Legal	338,953	1.2%	419,163	1.2%	80,210	23.7%	2.2%							
City Hall	347,545	1.3%	473,374	1.3%	125,829	36.2%	3.3%							
Human Resources	447,890	1.6%	575,436	1.6%	127,546	28.5%	2.6%							
General Government	3,686,657	13.5%	4,452,936	12.7%	766,279	20.8%	1.9%							
Public Safety														
Building Inspection	777,190	2.8%	845,185	2.4%	67,995	8.7%	0.8%							
Fire Services	4,833,363	17.6%	8,154,780	23.2%	3,321,417	68.7%	6.2%							
Emergency Medical Service	1,708,249	6.2%			-1,708,249	-100.0%	-9.1%	6,541,612	23.9%	8,154,780	23.2%	1,613,168	24.7%	2.2%
Police	8,528,594	31.1%	11,651,045	33.1%	3,122,451	36.6%	3.3%							
Emergency Management	1,131,175	4.1%	1,523,736	4.3%	392,561	34.7%	3.2%							
Public Safety	16,978,571	62.0%	22,174,746	63.1%	5,196,175	30.6%	2.8%							
Public Works														
Engineering	967,289	3.5%	841,735	2.4%	-125,554	-13.0%	-1.2%							
Engineering Administration			460,712	1.3%	460,712			967,289	3.5%	1,302,447	3.7%	335,158	34.6%	3.1%
Public Works	967,289	3.5%	1,302,447	3.7%	335,158	34.6%	3.1%							
Environment & Leisure														
Planning	236,263	0.9%	312,332	0.9%	76,069	32.2%	2.9%							
Library	2,041,307	7.5%	1,918,833	5.5%	-122,474	-6.0%	-0.5%							
Parks	1,609,402	5.9%	1,863,768	5.3%	254,366	15.8%	1.4%							
Cemetery	500,391	1.8%	592,241	1.7%	91,850	18.4%	1.7%							
Recreation	235,222	0.9%	502,697	1.4%	267,475	113.7%	10.3%							
Aquatics	729,374	2.7%	661,528	1.9%	-67,846	-9.3%	-0.8%							
Heartland Shooting Park	400,546	1.5%	606,927	1.7%	206,381	51.5%	4.7%							
Jackrabbit Run Golf Course	644,969		763,201	2.2%	118,232	18.3%	1.7%	4,119,904		4,990,362	14.2%	870,458	21.1%	1.9%
Less Golf Course 2010								3,474,935	12.7%	4,990,362		1,515,427	43.6%	4.0%
Environment & Leisure	6,397,474	23.4%	7,221,527	20.5%	824,053	12.9%	1.2%							
Less Golf Course 2010	5,752,505	21.0%	7,221,527	20.5%	1,469,022	25.5%	2.3%							
Departmental Portion of General Fund	28,029,991		35,151,656	100%	7,121,665	25.4%	2.3%							
Less Golf Course 2010	27,385,022	100%	35,151,656		7,766,634	28.4%	2.6%							