



City of Marion

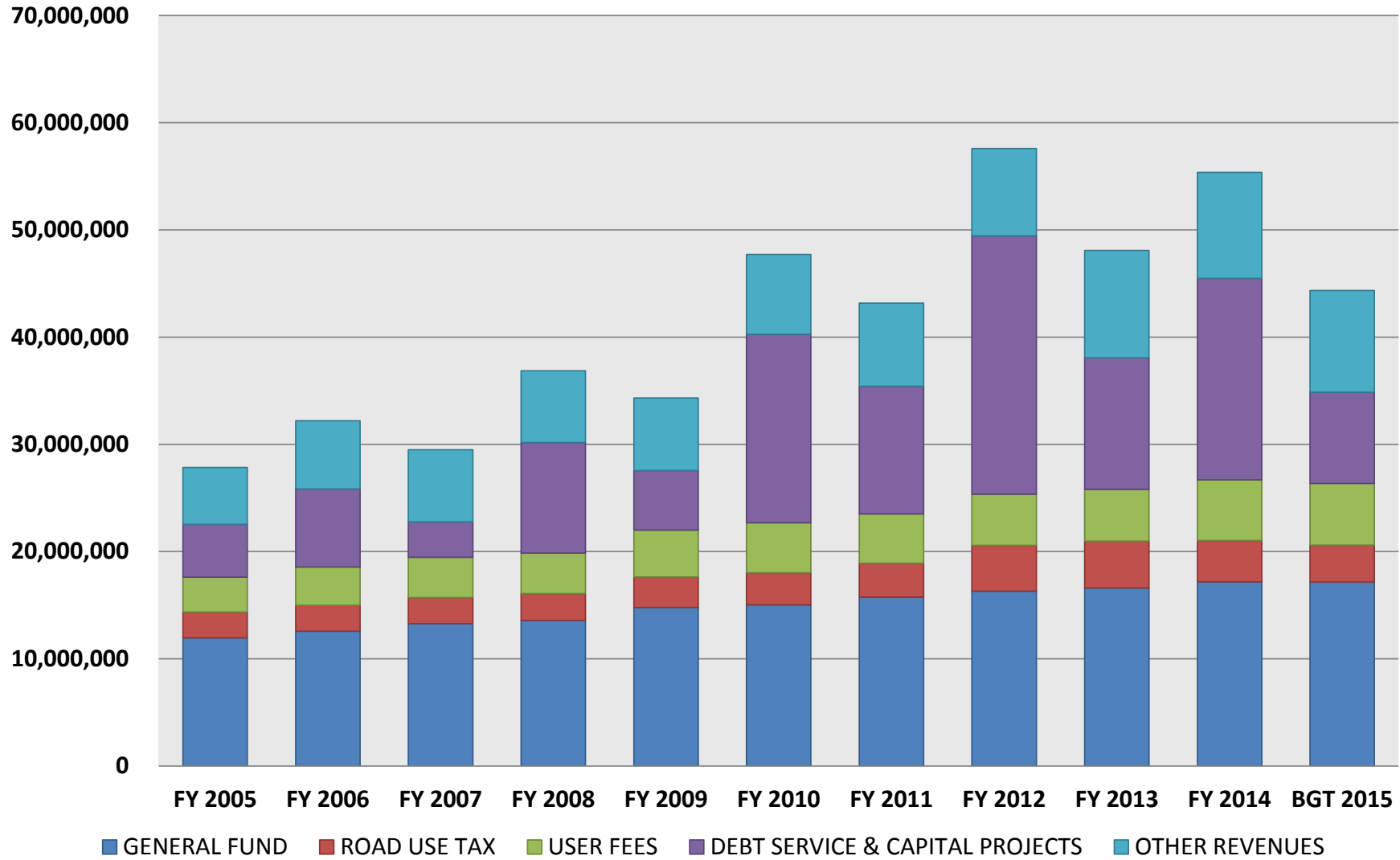
FINANCIAL ANALYSIS

FISCAL YEAR 2014

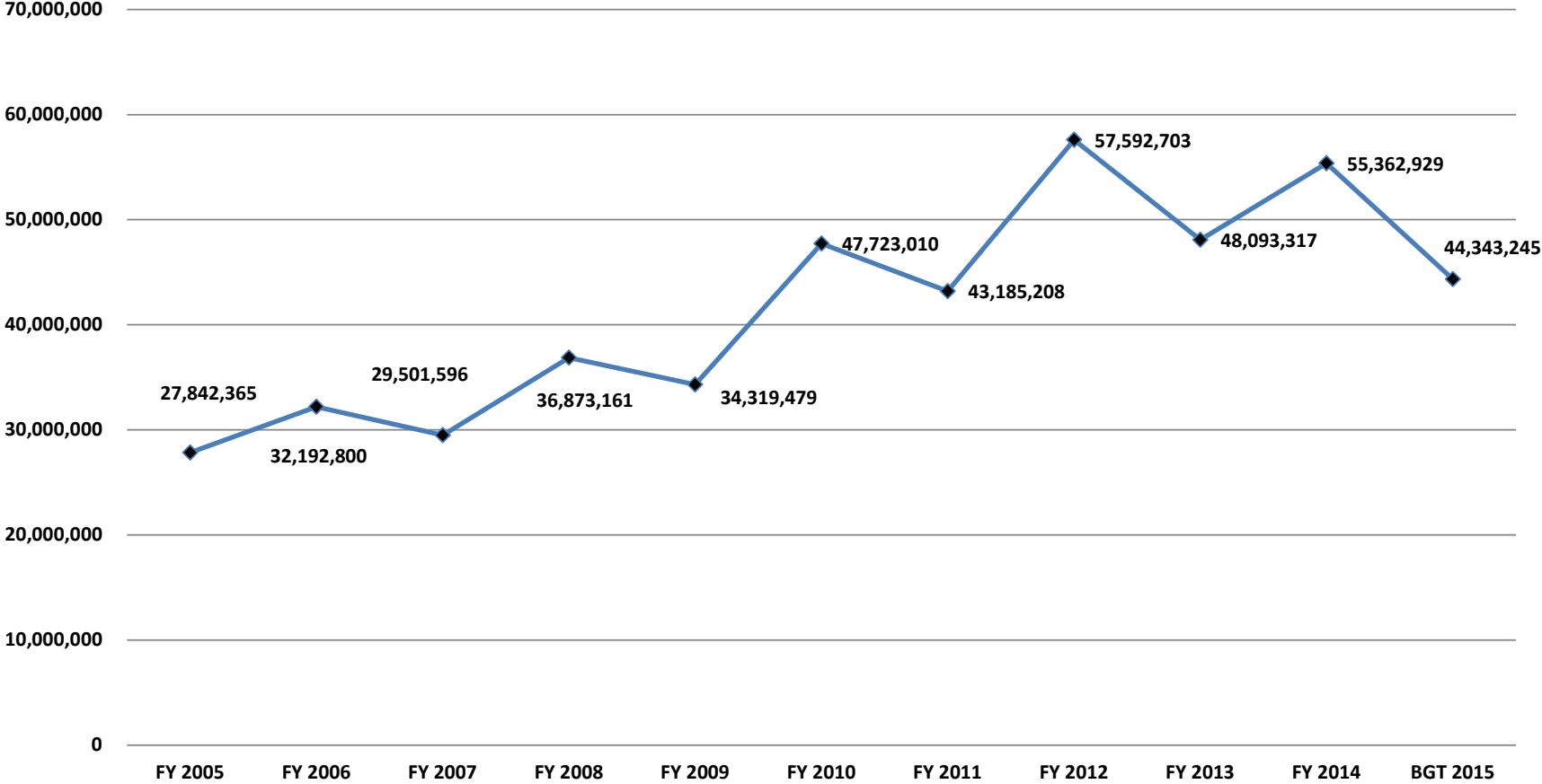
TOTAL REVENUES & TRANSFERS IN BY FUND

FUND	DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
001	General Fund	11,960,683	12,576,330	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,157,282
005	Equipment Reserve (General)	671,447	682,848	721,028	746,279	783,434	938,534	775,675	771,630	748,989	751,823	835,350
006	Special Census Reserve	0	0	0	0	0	0	75,000	75,425	75,647	75,801	150
007	Tax Stabilization	0	0	0	0	0	53,484	53,484	53,484	53,484	0	0
110	Road Use	2,186,238	2,201,477	2,191,470	2,252,677	2,557,685	2,836,479	3,002,178	3,827,802	3,900,810	3,546,715	3,226,040
111	Road Use Replacement	218,763	217,552	230,096	254,027	299,528	148,605	160,613	457,688	469,902	316,967	226,800
112	Employee Benefits	170,080	161,476	157,256	281,508	149,163	214,481	141,990	142,292	175,693	176,009	126,500
120	Trust & Agency	2,241,505	2,805,840	3,039,781	3,107,575	3,259,226	3,476,183	3,408,258	3,345,859	3,460,667	3,566,064	3,362,155
121	Local Option Sales Tax	0	0	0	0	0	0	0	0	0	0	4,002,000
125	Tax Increment Financing	326,198	446,762	385,572	312,842	405,897	442,120	931,771	945,945	1,683,612	1,683,947	1,536,892
160	Comm Dev Block Grant	32,930	170,489	242,454	106,373	47,715	69,242	68,947	54,142	0	300	150,000
180	Pension Self Ins.	39,571	36,622	41,012	35,325	23,657	13,136	12,044	8,656	8,593	7,819	8,500
200	Debt Service	2,007,803	1,893,115	1,850,152	4,102,251	3,790,557	2,606,824	3,330,893	3,309,886	6,500,788	3,835,392	4,286,842
210	Special Assessments	788	0	0	0	0	0	0	0	0	0	0
301	Capital Projects	2,933,837	5,388,924	1,447,001	6,204,374	1,771,438	14,971,133	8,573,626	20,789,344	5,777,596	14,959,010	200,000
310	Park Development Fund	661	66,147	4,851	3,874	2,019	50,441	60,374	35,840	723	599	800
320	Maintenance Bond	19,794	24,924	27,841	15,533	8,550	7,370	17,484	12,414	5,892	17,155	7,000
325	Subdivision Development Escrow	0	0	0	0	0	9,963	466	564	1,858	0	1,500
510	Cemetery Perpetual	6,134	3,400	3,420	4,300	2,255	3,000	3,105	3,215	3,300	6,040	3,900
520	Cemetery Memorial	0	223	312	(31)	13	6	5	3	2	2	0
530	Library Memorial	19	0	0	0	0	0	0	0	0	0	0
610	Sewer Rental	1,685,459	1,904,532	1,994,151	1,815,665	2,455,889	2,638,805	2,676,900	2,809,729	2,784,075	3,542,218	3,662,594
615	Sewer Rental Repl	379,179	429,454	474,694	639,117	442,099	419,174	412,926	417,299	447,913	429,676	406,000
630	City Communication & Utility	0	0	0	0	0	0	0	98,170	652,521	51,762	0
670	Solid Waste	1,002,359	1,055,888	1,109,114	1,135,954	1,249,526	1,385,851	1,284,051	1,301,533	1,357,517	1,426,271	1,470,997
675	Solid Waste Replacement	179,013	185,140	185,843	191,993	216,587	219,380	224,743	228,547	236,814	249,468	222,900
720	Urban Forest Utility	0	0	0	0	0	0	0	120,153	259,403	272,532	303,802
740	Stormwater Management	433,950	479,943	471,887	468,481	472,378	467,488	483,204	544,098	653,506	914,449	860,900
820	Health Ins.	1,345,954	1,461,714	1,630,799	1,620,016	1,597,301	1,710,591	1,731,917	1,931,699	2,231,803	2,354,008	2,284,341
	TOTAL REVENUES	27,842,365	32,192,800	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	44,343,245
	% CHANGE	1.3%	15.6%	-8.4%	25.0%	-6.9%	39.1%	-9.5%	33.4%	-16.5%	15.1%	-19.9%

Revenues By Type



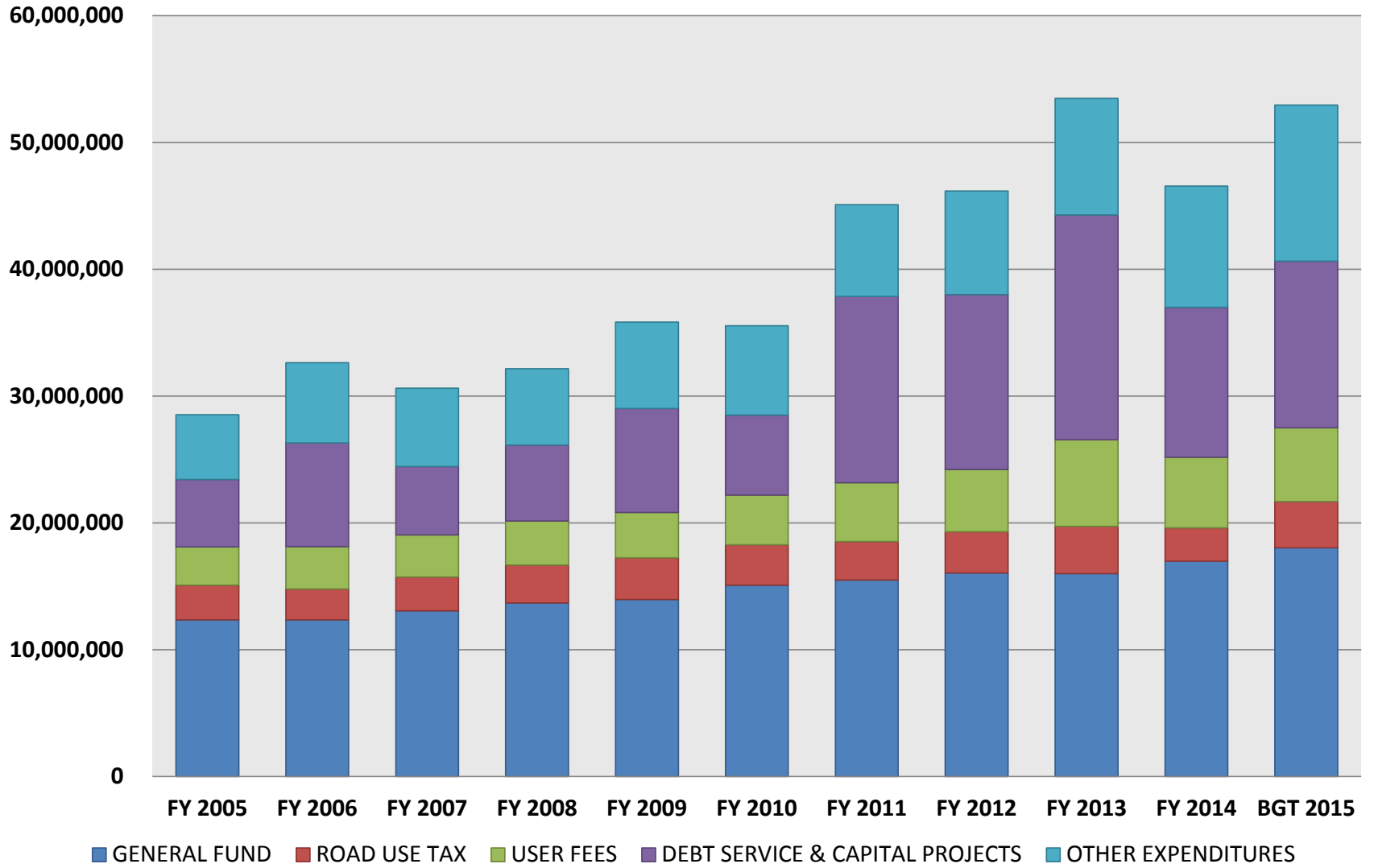
TOTAL REVENUES & TRANSFERS IN



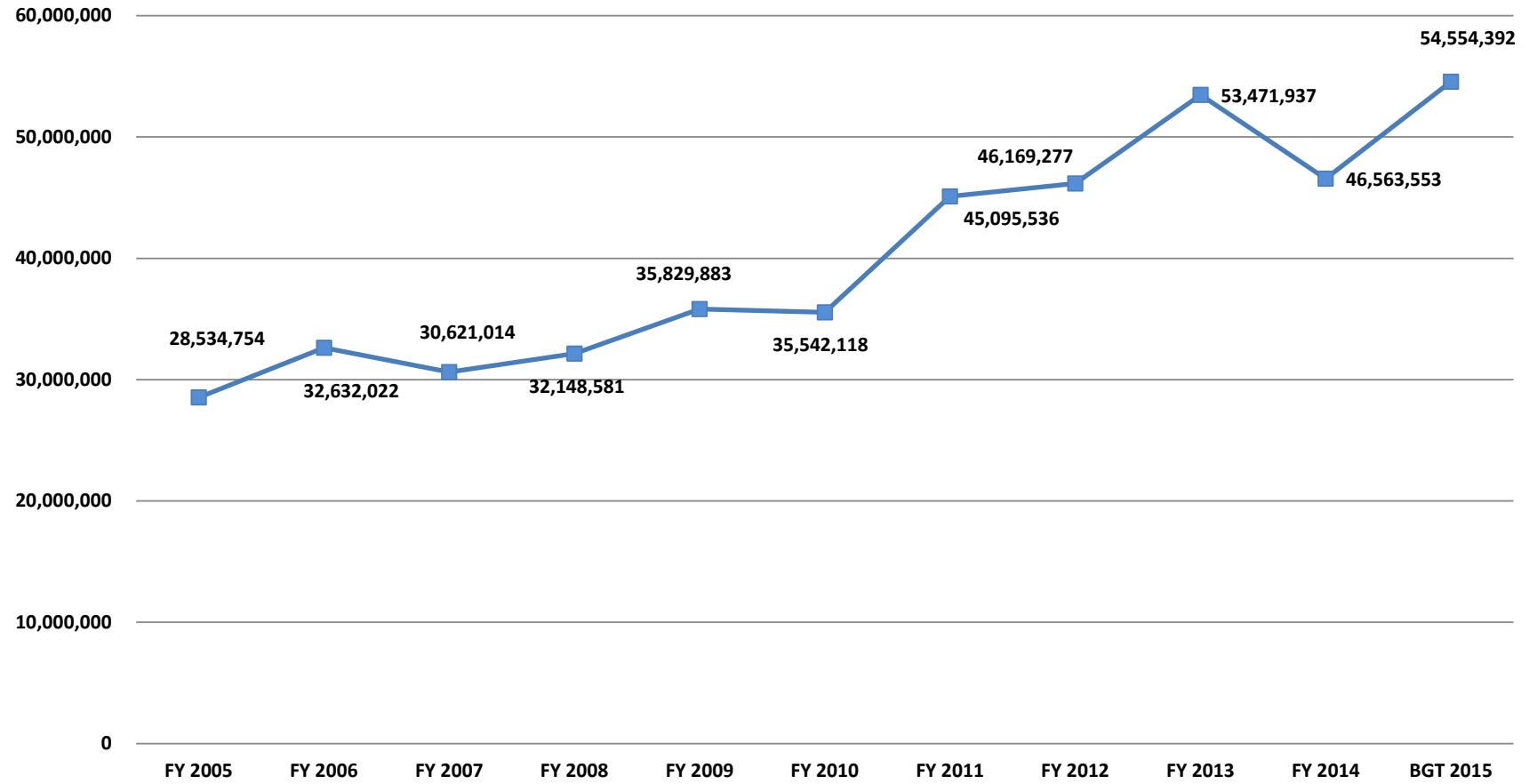
TOTAL EXPENDITURES & TRANSFERS OUT BY FUND

FUND DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
001 General Fund	12,361,901	12,352,799	13,062,177	13,689,458	13,964,909	15,087,648	15,502,194	16,050,391	16,005,909	16,980,954	18,038,672
005 Equipment Reserve	670,322	438,802	522,167	588,535	584,820	912,140	444,739	406,559	661,914	584,009	946,782
006 Special Census Reserve	0	0	0	0	0	0	0	0	200	0	50,000
007 Tax Stabilization	100,000	0	0	0	200,000	0	0	0	135,000	0	25,000
110 Road Use Tax	2,316,021	2,098,993	2,483,206	2,747,661	3,011,686	2,988,883	2,764,176	3,070,073	3,173,342	2,576,452	3,139,972
111 Road Use Replacement	413,470	337,078	185,001	234,944	264,296	193,920	268,254	183,020	545,208	51,378	496,980
112 Employee Benefits	31,673	428,317	215,370	77,075	120,676	107,991	149,119	410,941	353,369	281,011	120,000
120 Trust & Agency	2,215,215	2,756,450	3,015,629	3,122,731	3,245,019	3,585,464	3,452,896	3,251,318	3,304,513	3,472,835	3,347,330
121 Local Option Sales Tax	0	0	0	0	0	0	0	0	0	0	3,962,762
125 Tax Increment Financing	339,012	527,806	468,663	319,607	497,779	457,324	896,982	824,434	1,002,693	1,782,657	1,596,566
160 Comm Dev Block Grant	31,597	321,817	205,510	35,820	76,991	21,864	109,146	110,314	0	3,234	150,000
180 Pension Self Ins.	272,331	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
200 Debt Service	1,917,534	1,902,206	1,853,091	4,106,061	3,761,247	2,718,527	3,208,852	3,281,739	6,396,207	3,881,611	4,286,844
210 Special Assessments	52,692	0	0	0	0	0	0	0	0	0	0
301 Capital Projects	3,394,436	6,276,098	3,555,270	1,876,810	4,436,080	3,583,996	11,469,134	10,510,796	11,316,584	7,946,141	8,843,000
310 Park Development Fund	3,075	0	0	4,650	0	0	59,919	16,811	0	0	10,000
320 Maintenance Bond Fund	0	0	0	0	0	0	0	0	0	0	0
520 Cemetery Memorial	0	0	0	0	0	0	0	0	0	0	0
530 Library Memorial	6,163	0	0	0	0	0	0	0	0	0	0
610 Sewer Rental	1,740,163	1,761,048	1,754,378	2,073,766	2,137,839	2,456,068	2,954,751	3,253,829	3,127,230	3,271,092	3,622,495
615 Sewer Rental Repl	56,823	90,862	297,206	80,795	59,183	113,710	22,768	63,526	1,374,325	636,636	240,000
630 City Communication & Utility	0	0	0	0	0	0	0	20,170	259,252	46,545	100,000
670 Solid Waste	1,084,705	1,147,061	1,051,850	1,203,518	1,236,178	1,202,952	1,364,571	1,597,893	1,690,125	1,574,426	1,685,517
675 Solid Waste Replacement	136,269	337,436	211,057	120,402	150,946	151,840	294,608	1,899	648,910	79,605	280,000
720 Urban Forest Utility	0	0	0	0	0	0	0	128,911	134,653	142,589	192,606
740 Stormwater Management	86,006	369,890	343,228	332,556	550,510	472,135	323,057	1,021,758	1,426,466	971,323	1,077,573
820 Health Insurance	1,305,346	1,435,359	1,372,211	1,509,192	1,506,724	1,462,656	1,785,370	1,939,895	1,891,038	2,256,056	2,317,293
TOTAL EXPENDITURES	28,534,754	32,632,022	30,621,014	32,148,581	35,829,883	35,542,118	45,095,536	46,169,277	53,471,937	46,563,553	54,554,392
% CHANGE	16.2%	14.4%	-6.2%	5.0%	11.5%	-0.8%	26.9%	2.4%	15.8%	-12.9%	17.2%

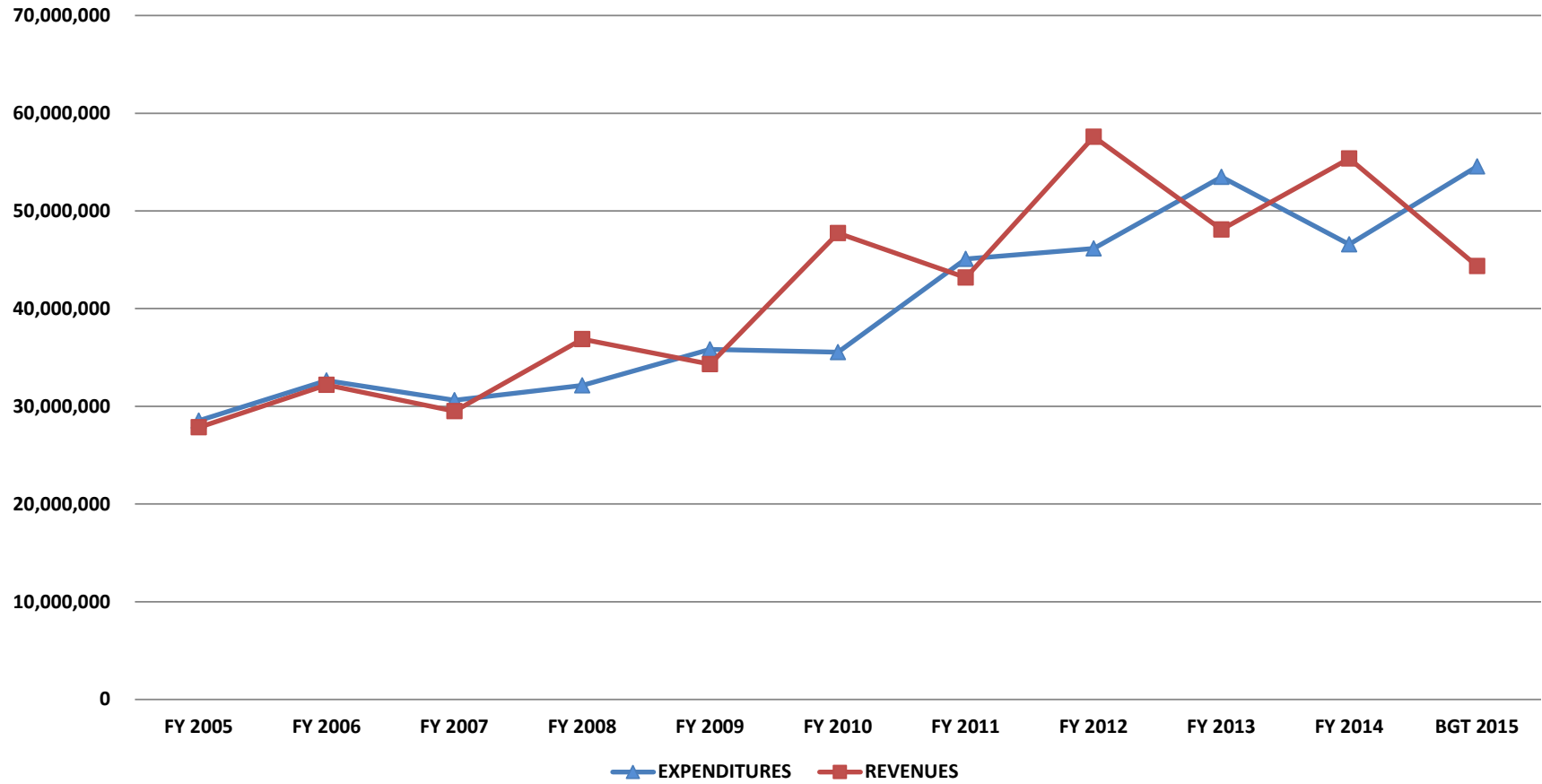
Expenditures By Type



TOTAL EXPENDITURES & TRANSFERS OUT



REVENUES VS EXPENDITURES



SALARIES AND WAGES BY DEPARTMENT

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Police	2,287,899	2,410,067	2,570,776	2,791,679	2,889,749	3,019,148	3,158,659	3,219,538	3,288,925	3,401,505	3,566,597
Fire	1,401,656	1,468,845	1,554,073	1,606,529	1,697,124	1,740,826	1,868,929	1,871,673	1,942,249	1,993,490	2,098,009
Library	565,034	611,171	645,003	678,667	705,813	756,165	795,793	819,732	847,855	898,805	958,308
Parks	445,343	502,732	537,058	578,456	421,145	459,920	493,788	520,214	571,279	678,485	797,493
Recreation	47,573	54,403	64,492	68,534	79,716	83,063	85,522	88,428	89,684	114,792	143,412
Community Center	0	490	4,890	6,971	167,207	174,925	176,800	167,909	131,499	0	0
Pool	96,911	101,136	111,343	118,732	121,408	113,742	115,428	117,010	118,188	128,037	146,209
Arts Council	0	0	0	0	0	0	0	0	0	0	0
Bldg/Hsg Insp	249,818	262,710	326,418	371,421	393,935	436,508	447,256	463,261	488,292	505,806	543,223
Solid Waste Collection	383,321	426,994	458,438	478,364	499,816	517,742	538,856	477,871	601,886	646,414	698,715
Engineering	506,356	531,338	581,553	620,595	632,308	663,874	703,165	698,559	407,953	400,805	413,880
Local Option Sales Tax	0	0	0	0	0	0	0	0	0	0	101,951
Streets/Road Use	723,547	764,052	791,744	851,746	858,291	978,917	966,887	967,825	917,301	1,059,316	1,220,877
Manager	251,551	265,175	229,765	270,840	290,567	295,348	327,743	308,247	294,367	338,709	358,002
Legislative	32,000	33,000	34,400	34,215	34,400	34,400	34,400	36,066	38,400	38,147	37,200
Finance	175,140	185,291	217,077	225,514	238,443	234,088	242,242	257,462	166,886	163,394	145,788
Planning & Develop	168,602	179,404	197,191	247,842	266,771	285,967	308,656	308,609	285,354	319,944	342,099
City Hall	17,930	19,004	0	0	0	0	0	0	0	0	0
Sanitary Sewer	268,204	282,711	299,668	314,089	324,644	338,220	349,037	343,422	525,432	610,224	650,379
Urban Forest Utility	0	0	0	0	0	0	0	0	0	0	50,185
Stormwater	0	0	0	0	0	0	0	0	315,786	385,647	374,118
TOTAL	7,620,885	8,098,523	8,623,889	9,264,194	9,621,336	10,132,853	10,613,162	10,665,826	11,031,338	11,683,520	12,646,445
Percent Change	#REF!	6.3%	6.5%	7.4%	3.9%	5.3%	4.7%	0.5%	3.4%	5.9%	8.2%
TOTAL EXPENDITURES	28,534,754	32,632,022	30,621,014	32,148,581	35,829,883	35,542,118	45,095,536	46,169,277	53,471,937	46,563,553	52,957,826
% Salaries of Total Expenditures	26.7%	24.8%	28.2%	28.8%	26.9%	28.5%	23.5%	23.1%	20.6%	25.1%	23.9%

**CITY OF MARION
OVERTIME**

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Police Base Salaries	2,156,167	2,278,515	2,410,294	2,546,157	2,683,289	2,805,776	2,908,615	2,992,315	3,056,470	3,192,855	3,370,695
Police Overtime	131,732	131,552	160,483	245,522	206,460	213,372	250,044	227,223	232,456	208,650	195,902
Overtime/Base Salaries	6.1%	5.8%	6.7%	9.6%	7.7%	7.6%	8.6%	7.6%	7.6%	6.5%	5.8%
Fire Base Salaries	1,381,218	1,446,395	1,527,982	1,568,319	1,667,644	1,720,065	1,836,126	1,846,272	1,917,102	1,952,529	2,047,188
Fire Overtime	20,438	22,450	26,091	38,211	29,480	20,761	32,803	25,401	25,147	40,961	50,821
Overtime/Base Salaries	1.5%	1.6%	1.7%	2.4%	1.8%	1.2%	1.8%	1.4%	1.3%	2.1%	2.5%
Engineering Base Salaries	494,354	522,242	572,755	608,822	619,581	651,791	680,219	669,895	391,466	389,518	389,880
Engineering Overtime	12,002	9,097	8,798	11,773	12,729	12,083	22,946	28,665	16,487	11,286	24,000
Overtime/Base Salaries	2.4%	1.7%	1.5%	1.9%	2.1%	1.9%	3.4%	4.3%	4.2%	2.9%	6.2%
Library Base Salaries	565,034	611,171	645,003	678,667	705,813	756,165	795,793	819,732	847,855	898,805	958,308
Library Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parks Base Salaries	440,281	494,056	529,910	566,852	418,167	456,118	489,844	517,096	568,586	669,877	791,493
Parks Overtime	5,061	8,676	7,148	11,604	2,978	3,803	3,945	3,118	2,693	8,608	6,000
Overtime/Base Salaries	1.1%	1.8%	1.3%	2.0%	0.7%	0.8%	0.8%	0.6%	0.5%	1.3%	0.8%
Rec Base Salaries	47,573	54,403	64,492	68,534	79,716	83,063	85,502	88,357	89,624	114,789	143,412
Rec Overtime	0	0	0	0	0	0	20	71	60	3	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Comm Center Base Salaries	0	463	4,890	6,971	163,086	171,458	174,138	162,872	131,256	0	0
Comm Center O/T	0	27	0	0	4,121	3,466	2,662	5,037	243	0	0
Overtime/Base Salaries	0.0%	5.8%	0.0%	0.0%	2.5%	2.0%	1.5%	3.1%	0.2%	0.0%	0.0%
Pool Base Salaries	96,911	101,136	111,343	118,732	121,408	113,742	115,428	117,010	118,188	128,037	146,209
Pool Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bldg/Hsg Insp Base Salaries	248,767	262,005	326,372	371,406	393,935	436,508	447,256	463,261	488,292	505,806	542,223
Bldg/Hsg Overtime	1,052	705	46	16	0	0	0	0	0	0	1,000
Overtime/Base Salaries	0.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Planning & Dev Base Salaries	168,602	179,404	197,191	247,842	266,771	285,967	308,656	308,609	285,354	319,944	342,099
P & D Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legislative Base Salaries	32,000	33,000	34,400	34,215	34,400	34,400	34,400	36,066	38,400	38,147	37,200
Legislative Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Manager Base Salaries	251,551	265,175	229,765	270,840	290,567	295,336	327,691	308,247	294,367	338,709	358,002
Manager Overtime	0	0	0	0	0	12	52	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance Base Salaries	193,031	204,195	216,583	225,336	238,366	233,642	242,109	257,462	166,879	163,394	145,538
Finance Overtime	39	100	494	177	78	446	133	0	7	0	250
Overtime/Base Salaries	0.0%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.2%
Streets/Road Use Base Sal	702,240	741,355	775,741	797,875	829,705	914,259	903,646	946,171	888,362	966,498	1,160,877
Streets/Road Use O/T	21,307	22,697	16,004	53,871	28,587	64,658	63,241	21,655	28,939	92,818	60,000
Overtime/Base Salaries	3.0%	3.1%	2.1%	6.8%	3.4%	7.1%	7.0%	2.3%	3.3%	9.6%	5.2%
LOST Base Salaries	0	0	0	0	0	0	0	0	0	0	101,951

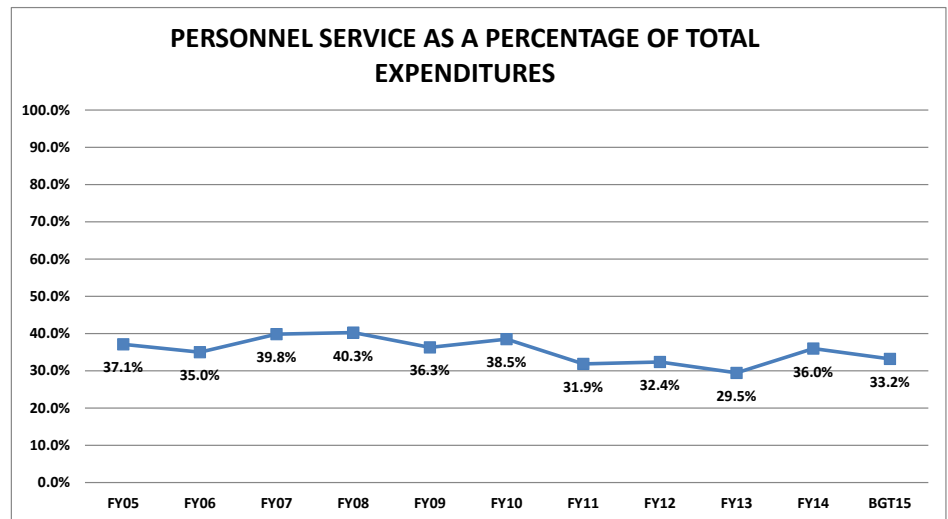
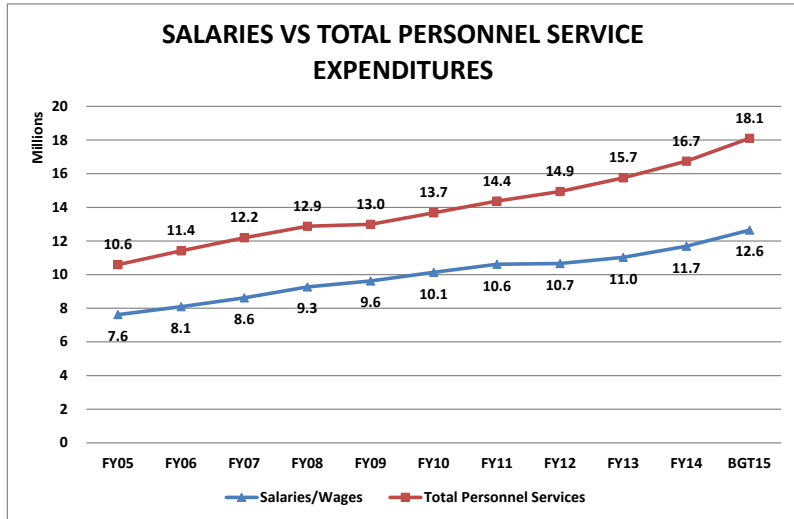
CITY OF MARION
OVERTIME

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
LOST Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sanitary Sewer Base Sal	267,326	282,275	292,319	309,096	311,969	334,579	344,180	340,219	515,507	600,480	640,379
San Sewer Overtime	878	436	7,348	4,992	12,675	3,641	4,856	3,203	9,926	9,744	10,000
Overtime/Base Salaries	0.3%	0.2%	2.5%	1.6%	4.1%	1.1%	1.4%	0.9%	1.9%	1.6%	1.6%
Solid Waste Base Salaries	372,094	419,340	444,973	466,849	477,707	505,662	523,377	464,105	586,644	627,266	680,715
Solid Waste Overtime	11,227	7,655	13,465	11,514	22,109	12,080	15,479	13,766	15,242	19,149	18,000
Overtime/Base Salaries	3.0%	1.8%	3.0%	2.5%	4.6%	2.4%	3.0%	3.0%	2.6%	3.1%	2.6%
Urban Forest Base Salaries	0	0	0	0	0	0	0	0	0	0	50,185
Urban Forest Overtime	0	0	0	0	0	0	0	0	0	0	0
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stormwater Base Salaries	0	0	0	0	0	0	0	0	311,774	379,995	371,518
Stormwater Overtime	0	0	0	0	0	0	0	0	4,012	5,652	2,600
Overtime/Base Salaries	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	1.5%	0.7%

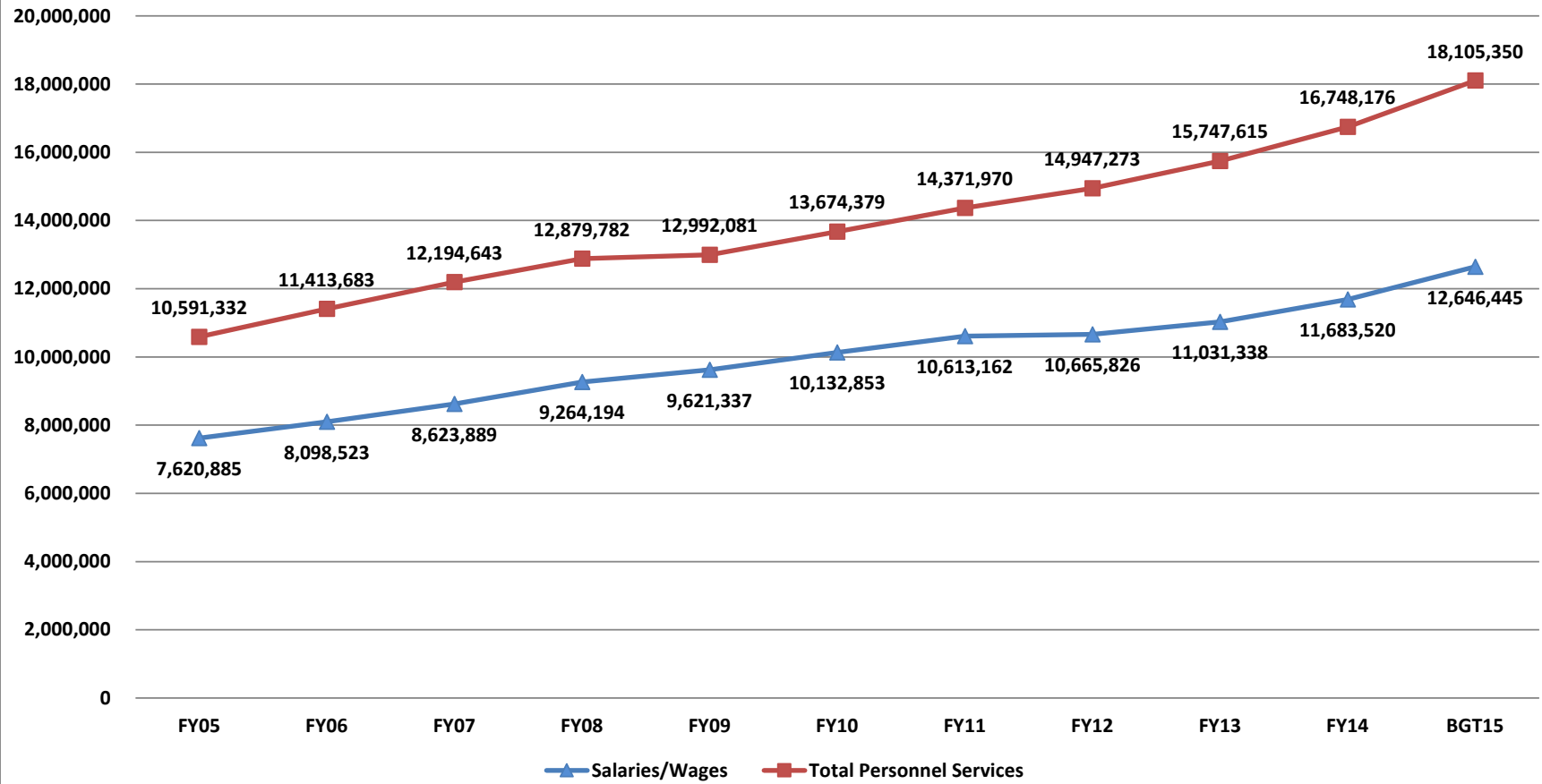
Total Base Salaries (no overtime)	7,417,149	7,895,128	8,384,012	8,886,514	9,302,122	9,798,532	10,216,980	10,337,689	10,696,127	11,286,648	12,277,872
Total Overtime	203,736	203,395	239,877	377,680	319,216	334,321	396,181	328,138	335,211	396,872	368,573
Total Salary Expense (Incl. overtime)	7,620,885	8,098,523	8,623,889	9,264,194	9,621,338	10,132,853	10,613,161	10,665,826	11,031,338	11,683,520	12,646,445
% Overtime of Total Salary Expense	2.7%	2.5%	2.8%	4.1%	3.3%	3.3%	3.7%	3.1%	3.0%	3.4%	2.9%
% Overtime of Base Salary Only	2.7%	2.6%	2.9%	4.3%	3.4%	3.4%	3.9%	3.2%	3.1%	3.5%	3.0%

PERSONNEL SERVICES (WAGES AND BENEFITS)

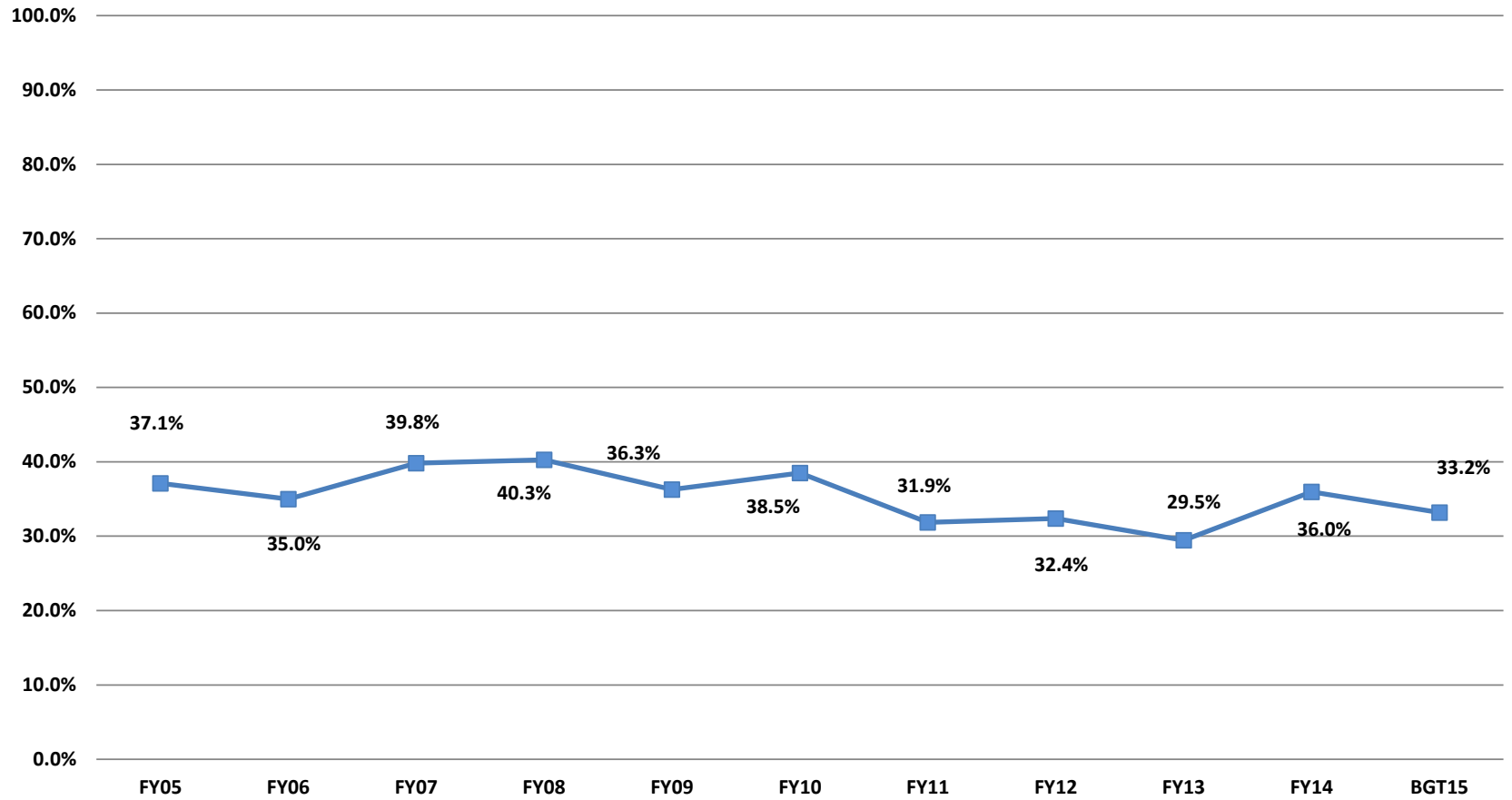
DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Salaries/Wages	7,620,885	8,098,523	8,623,889	9,264,194	9,621,337	10,132,853	10,613,162	10,665,826	11,031,338	11,683,520	12,646,445
% Fringe of Salary	39.0%	40.9%	41.4%	39.0%	35.0%	35.0%	35.4%	40.1%	42.8%	43.3%	43.2%
Fringe Benefits											
FICA/IPERS	595,575	638,170	690,970	755,860	792,152	855,250	908,785	994,134	1,060,373	1,146,833	1,272,492
Police/Fire Pensions	813,723	958,338	994,639	955,070	742,377	713,117	862,844	1,091,493	1,184,641	1,414,872	1,505,505
ICMA Retirement	10,183	10,685	7,013	9,493	10,118	10,636	10,891	11,151	11,681	11,629	8,294
Allowances	79,492	87,110	92,989	103,549	53,717	53,223	54,486	54,626	59,935	61,792	60,043
Group Insurance	1,318,454	1,436,980	1,596,039	1,616,967	1,594,076	1,715,851	1,721,827	1,908,237	2,171,284	2,220,400	2,184,657
Unemployment Insurance	4,449	2,927	3,244	0	0	0	0	0	-	0	38,733
Workers Comp	92,670	113,687	115,724	106,025	109,987	115,901	124,736	144,484	158,019	132,405	286,465
Wellness	2,639	4,992	5,724	5,595	4,944	6,030	5,597	5,729	5,482	6,228	8,313
Ed Credit/Tuition Reimb.	53,262	62,271	64,412	63,029	63,374	71,518	69,642	71,593	64,862	70,498	94,403
TOTAL FRINGES	2,970,447	3,315,160	3,570,754	3,615,588	3,370,744	3,541,526	3,758,808	4,281,447	4,716,277	5,064,656	5,458,905
% Change	14.8%	11.6%	7.7%	1.3%	-6.8%	5.1%	6.1%	13.9%	10.2%	7.4%	7.8%
Personnel Services											
Total Personnel Services	10,591,332	11,413,683	12,194,643	12,879,782	12,992,081	13,674,379	14,371,970	14,947,273	15,747,615	16,748,176	18,105,350
% Change	9.3%	7.8%	6.8%	5.6%	0.9%	5.3%	5.1%	4.0%	5.4%	6.4%	8.1%
TOTAL EXPENDITURES	28,534,754	32,632,022	30,621,014	31,986,991	35,829,883	35,522,118	45,095,534	46,169,278	53,471,937	46,563,552.52	54,554,391.80
% Persl Svc of Tot Exp	37.1%	35.0%	39.8%	40.3%	36.3%	38.5%	31.9%	32.4%	29.5%	36.0%	33.2%



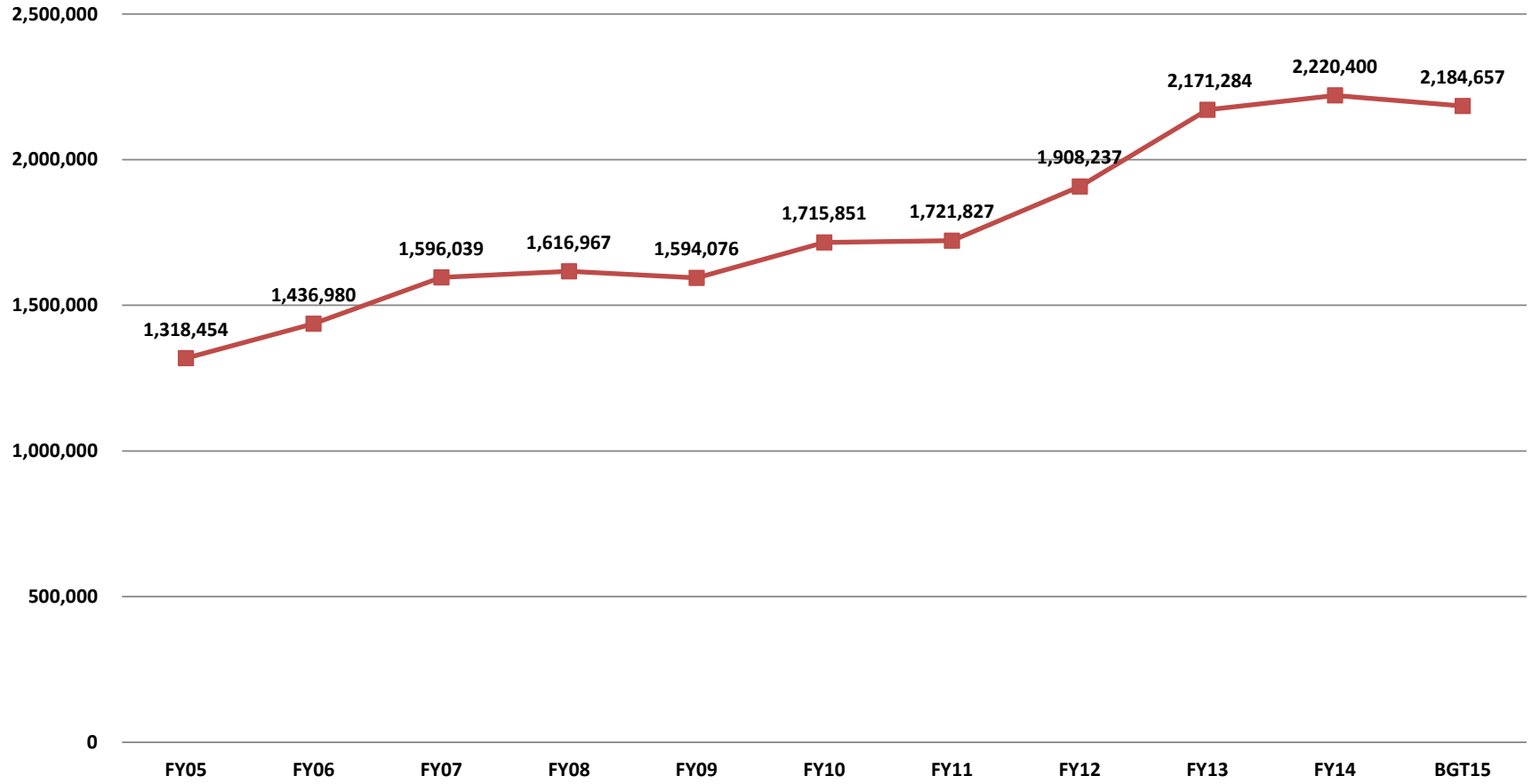
SALARIES VS TOTAL PERSONNEL SERVICE EXPENDITURES



PERSONNEL SERVICE AS A PERCENT OF TOTAL EXPENDITURES



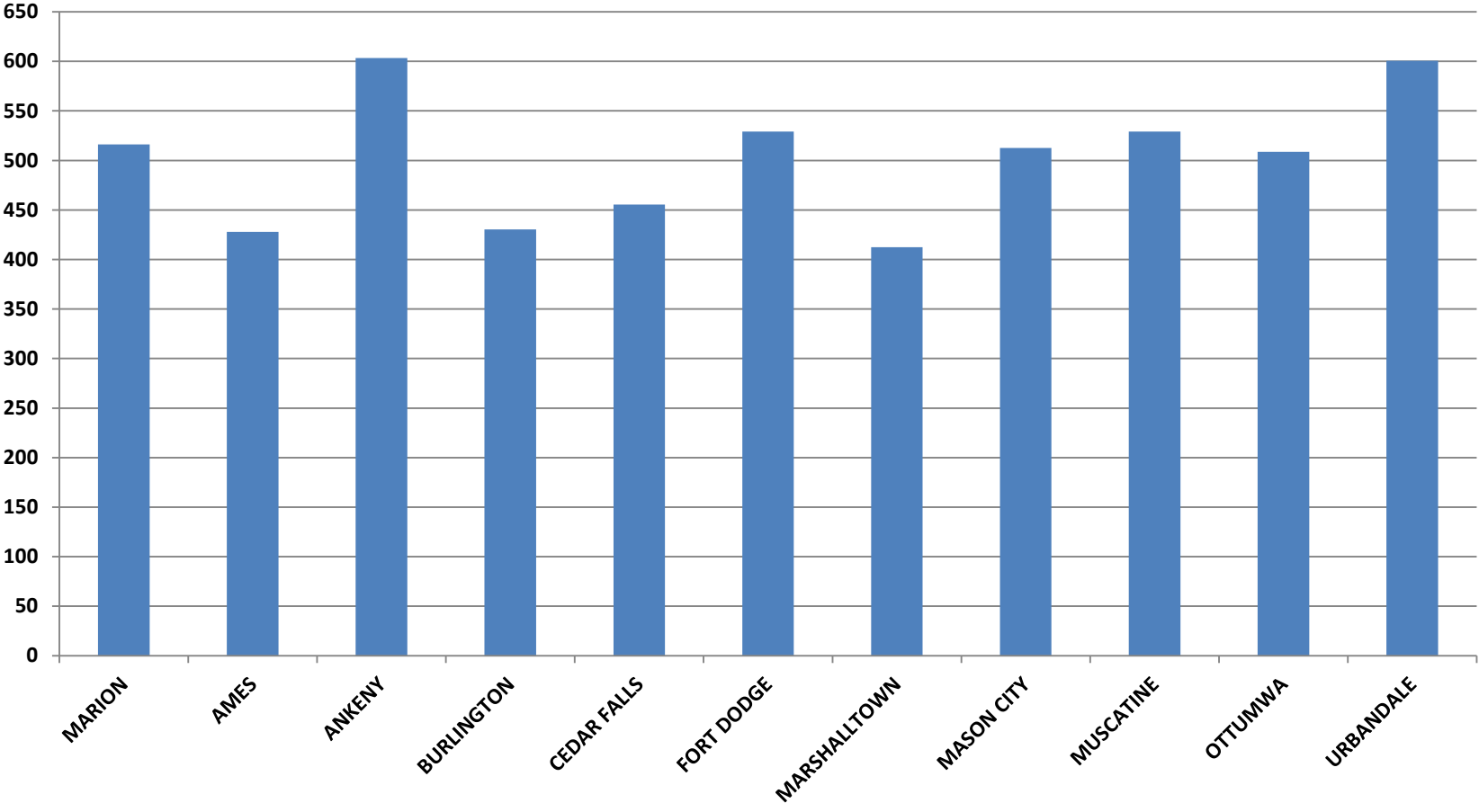
GROUP INSURANCE COSTS



CITY COMPARISONS 7/1/14

CITY	MARION	AMES	ANKENY	BURLINGTON	CEDAR FALLS	FORT DODGE	MARSHALLTOWN	MASON CITY	MUSCATINE	OTTUMWA	URBANDALE	AVERAGE
POPULATION	34,768	59,042	45,582	25,663	39,260	25,206	27,552	28,079	23,819	25,023	39,463	33,951
FULL-TIME EMPLOYEES	168		210	192	206	180		272	223	251	187	172
FULL-TIME EMPS PER THOUSAND POPULATION	4.83	0.00	4.60	7.48	5.25	7.14	0.00	9.69	9.36	10.03	4.74	6
FY14-15 TAXABLE VALUATION	1,359,151,706	2,325,969,651	2,237,520,312	673,146,179	1,497,708,339	641,447,072	792,082,888	1,028,477,982	798,149,186	606,360,046	2,389,785,250	1,304,527,146
TAXABLE VAL. PER CAPITA	39,092	39,395	49,088	26,230	38,148	25,448	28,749	36,628	33,509	24,232	60,558	36,462
FY 14-15 TAX LEVY:												
GENERAL - REG.	8.10	5.83	6.89	8.10	8.10	8.10	8.10	8.10	8.10	8.10	7.17	7.70
GENERAL - OTHER	0.49	0.66	0.15	1.23	0.90	1.19	0.57	0.28	0.83	1.69	0.00	0.73
EMERGENCY	0.00	0.00	0.00	0.27	0.00	0.27	0.21	0.00	0.00	0.27	0.00	0.09
TRUST & AGENCY	2.26	0.78	0.56	2.54	2.22	6.37	2.09	2.57	3.85	7.50	0.40	2.83
DEBT SERVICE	2.28	3.58	4.30	3.80	0.60	4.54	3.11	2.91	2.89	3.34	2.15	3.04
AG LAND	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
CAPITAL IMPROVE	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.06
TOTAL TAX LEVY (NON-AG)	13.13	10.86	11.90	15.94	11.81	20.47	14.76	13.85	15.67	20.90	9.72	14.46
TAX REVENUES, FY14-15	17,944,221	25,256,491	27,504,159	11,043,053	17,882,252	13,338,844	11,360,884	14,388,595	12,600,066	12,732,385	23,700,870	17,068,347
TAX REVENUES PER CAPITA	516.11	427.77	603.40	430.31	455.48	529.19	412.34	512.43	528.99	508.83	600.58	502.31
LOCAL SALES TAX	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	NO	
\$ GENERATED	4,503,168	6,648,616	0	3,928,314	4,900,000	3,866,251	2,968,504	4,271,370	2,558,700	3,092,917	0	3,339,804
PURPOSE	property tax relief community betterment			50% prop tax relief 8 police officers capital projects	street repair	reets/infrastructu	75% tax relief	50% prop tax relief	80% sewers	vent center/streets sewers		
							20% capital projects	40% capital projects	20% Streets			
							5% council designate	0% any legal purpose				

TAX REVENUES PER CAPITA

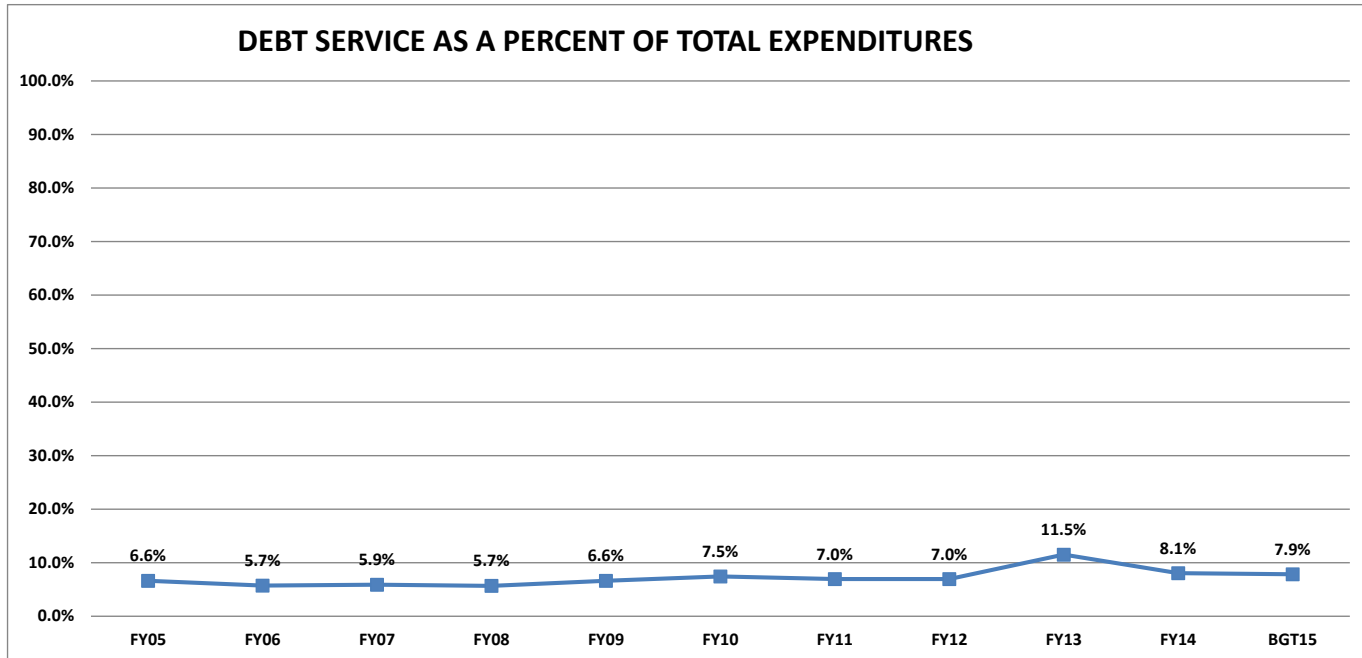


DEBT SERVICE

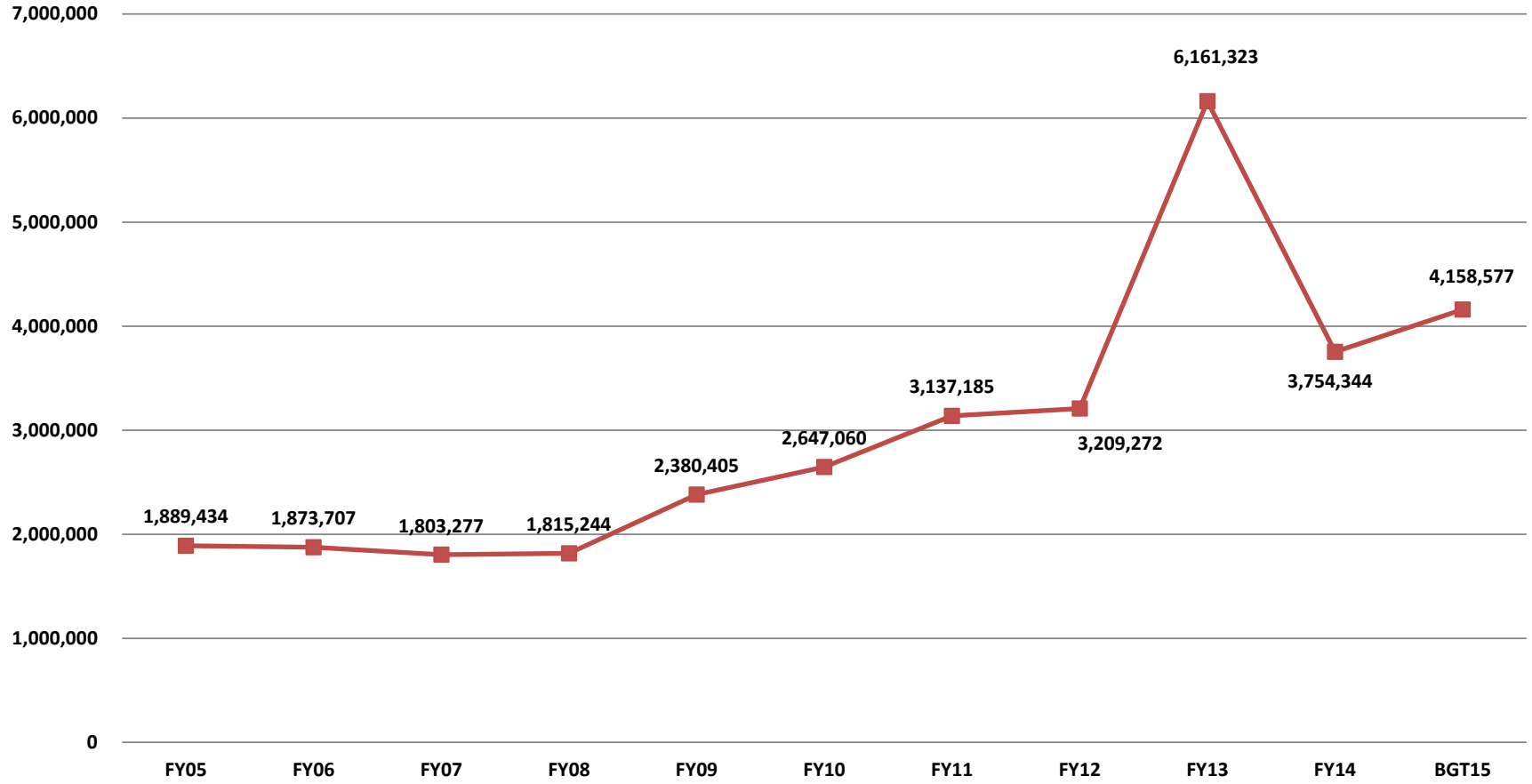
DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Debt Service (P & I)	1,889,434	1,873,707	1,803,277	1,815,244	2,380,405	2,647,060	3,137,185	3,209,272	6,161,323	3,754,344	4,158,577
% Change	6.8%	-0.8%	-3.8%	0.7%	31.1%	11.2%	18.5%	2.3%	92.0%	-39.1%	10.8%

TOTAL EXPENDITURES, ALL FUNDS	28,534,754	32,632,022	30,621,014	31,986,991	35,829,883	35,522,118	45,095,534	46,169,278	53,471,937	46,563,553	52,957,826
% Debt Service of Total Expen.	6.6%	5.7%	5.9%	5.7%	6.6%	7.5%	7.0%	7.0%	11.5%	8.1%	7.9%

GENERAL FUND REVENUES	11,960,683	12,576,330	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,157,282
% Debt Service of GF Revs	15.8%	14.9%	13.6%	13.4%	16.1%	17.6%	19.9%	19.7%	37.1%	21.9%	24.2%



DEBT SERVICE COSTS

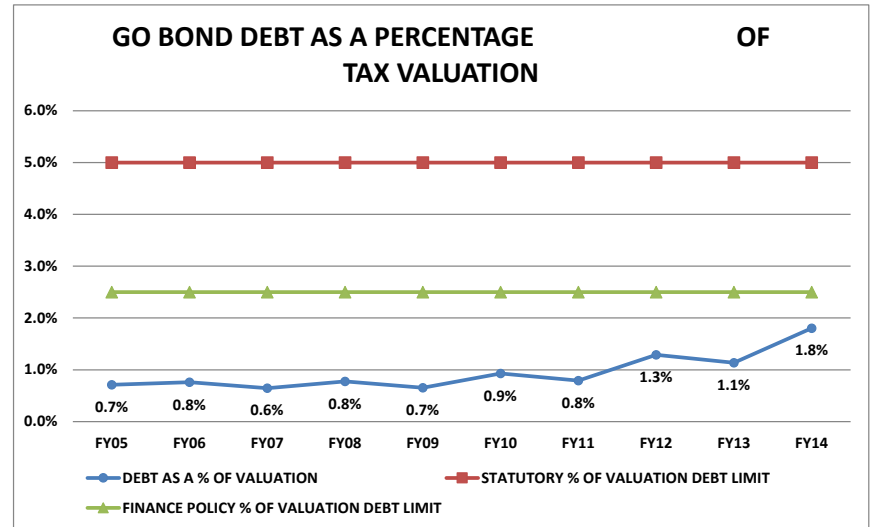
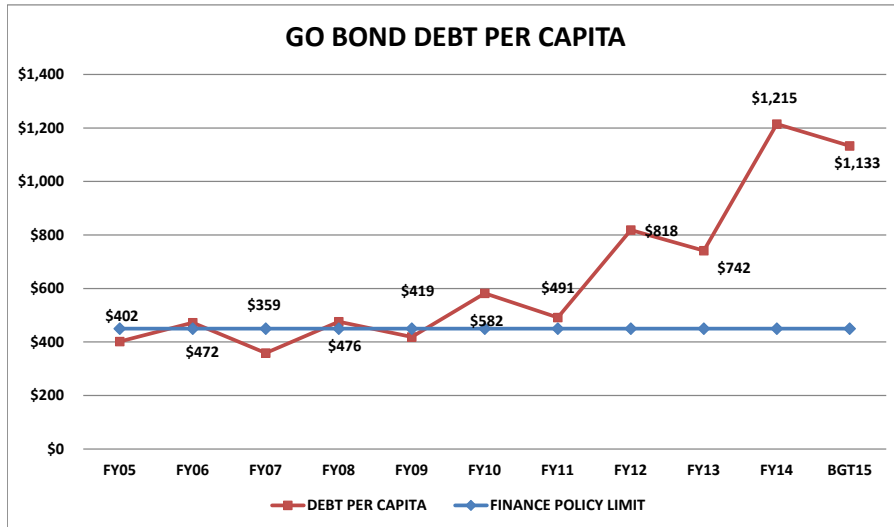


BONDED INDEBTEDNESS

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Bonded Indebtedness (as of 6/30)	10,560,000	12,420,000	11,155,000	14,790,000	13,030,000	19,465,000	17,085,000	28,455,000	25,785,000	42,235,000	39,385,000
% Change	-6.0%	17.6%	-10.2%	32.6%	-11.9%	49.4%	-12.2%	66.5%	-9.1%	63.8%	-6.7%
Bonded Debt per Capita	\$402	\$472	\$359	\$476	\$419	\$582	\$491	\$818	\$742	\$1,215	\$1,133
% Bonded Indebt. of Assess Val	1.3%	1.5%	1.2%	1.6%	1.3%	1.8%	1.5%	2.3%	1.1%	1.8%	1.7%
% Bonded Indebt. of Total Rev	37.9%	38.6%	37.8%	40.1%	38.0%	40.8%	39.6%	49.4%	53.6%	76.3%	88.8%
GENERAL FUND REVENUES	11,960,683	12,576,330	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,157,282
% Bonded Indebt. of GF Revs	88.3%	98.8%	83.9%	109.0%	88.1%	129.4%	108.4%	174.5%	155.3%	245.9%	229.6%

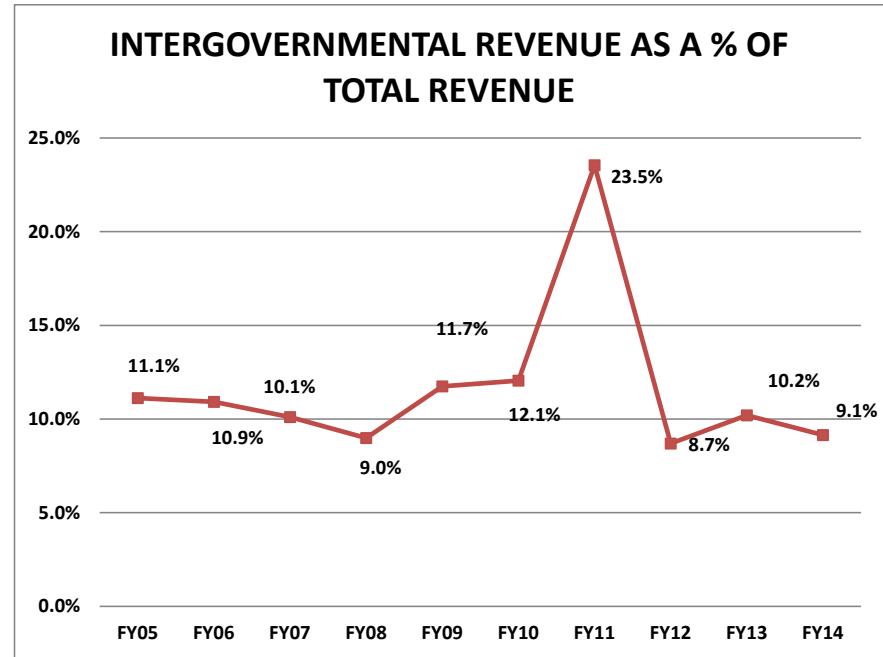
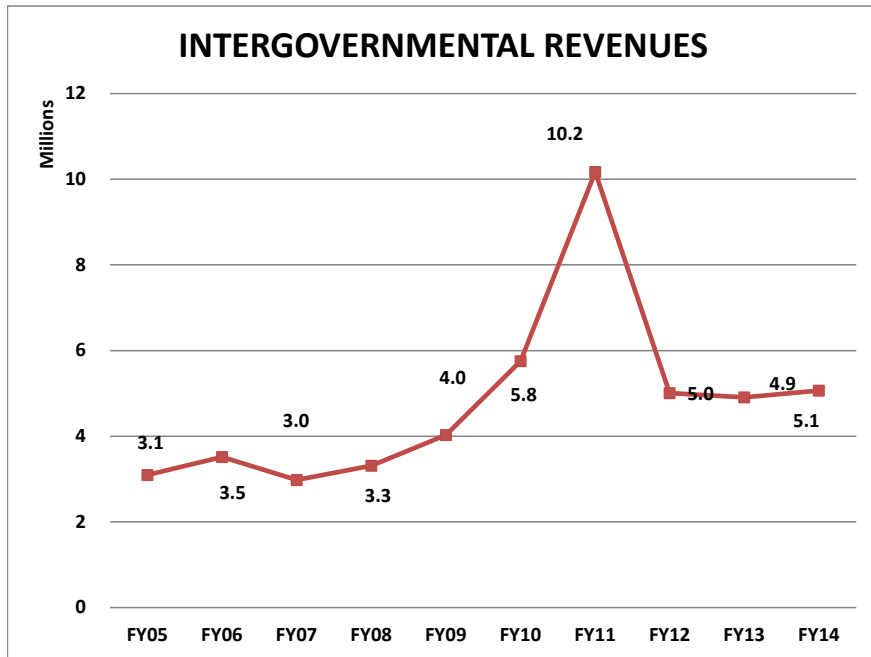
TOTAL REVENUES	27,842,365	32,192,800	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	44,343,245
-----------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Population	26,294	26,294	31,084	31,084	31,084	33,452	34,768	34,768	34,768	34,768	34,768
-------------------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------



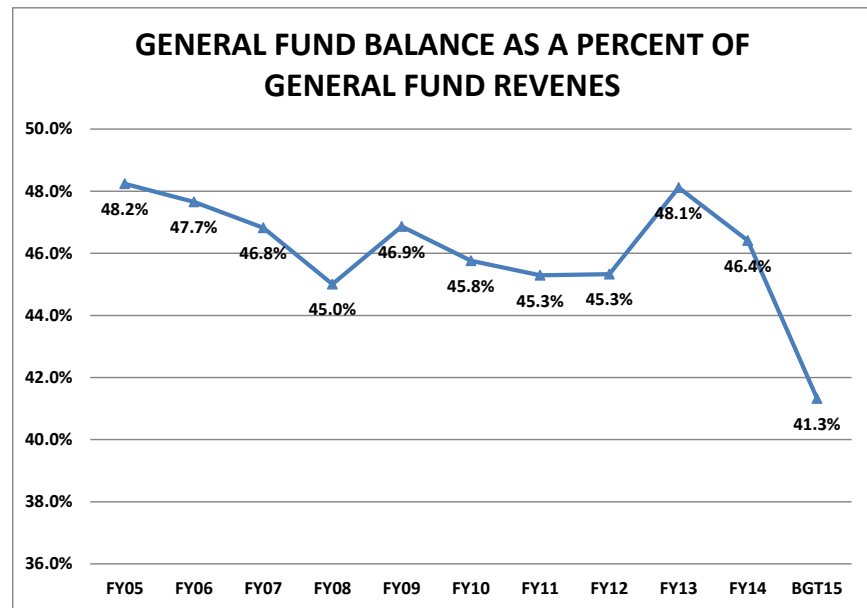
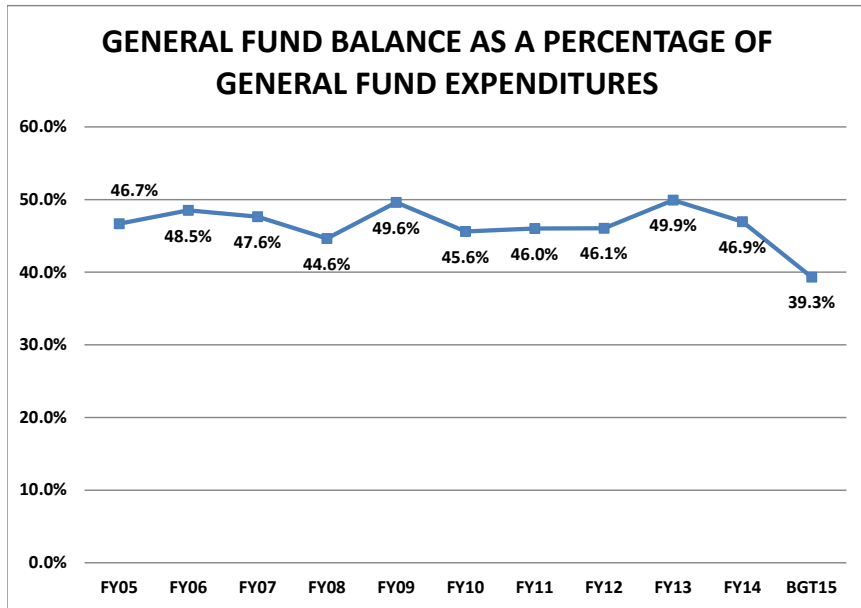
INTERGOVERNMENTAL REVENUES

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT 15
Federal/State Grants	713,252	1,097,426	535,491	802,256	1,582,005	3,116,706	7,238,771	1,463,602	1,302,940	1,323,074	350,000
Township Fire	15,508	16,478	20,680	19,930	22,475	21,887	23,598	23,899	23,737	20,952	28,963
Road Use	2,186,238	2,201,477	2,191,470	2,252,677	2,181,607	2,324,233	2,618,394	3,297,783	3,329,588	3,471,715	3,216,040
Area Ambulance	35,000	35,000	22,500	12,500	5,128	3,961	5,440	5,604	5,772	5,967	10,500
Rural Library	89,389	92,366	88,454	93,987	100,526	116,062	121,471	119,493	115,991	123,590	100,000
Library-Open Access	57,063	72,762	120,859	132,622	137,441	170,575	161,202	97,843	127,887	118,006	90,000
Consolidated Payment	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,096,450	3,515,509	2,979,454	3,313,972	4,029,182	5,753,424	10,168,876	5,008,223	4,905,915	5,063,304	3,795,503
Percent Change	9.7%	13.5%	-15.2%	11.2%	21.6%	42.8%	76.7%	-50.7%	-2.0%	3.2%	-25.0%
TOTAL REVENUES	27,842,365	32,192,800	29,501,596	36,873,161	34,319,481	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	44,343,245
Intergov as % of Total	11.1%	10.9%	10.1%	9.0%	11.7%	12.1%	23.5%	8.7%	10.2%	9.1%	8.6%

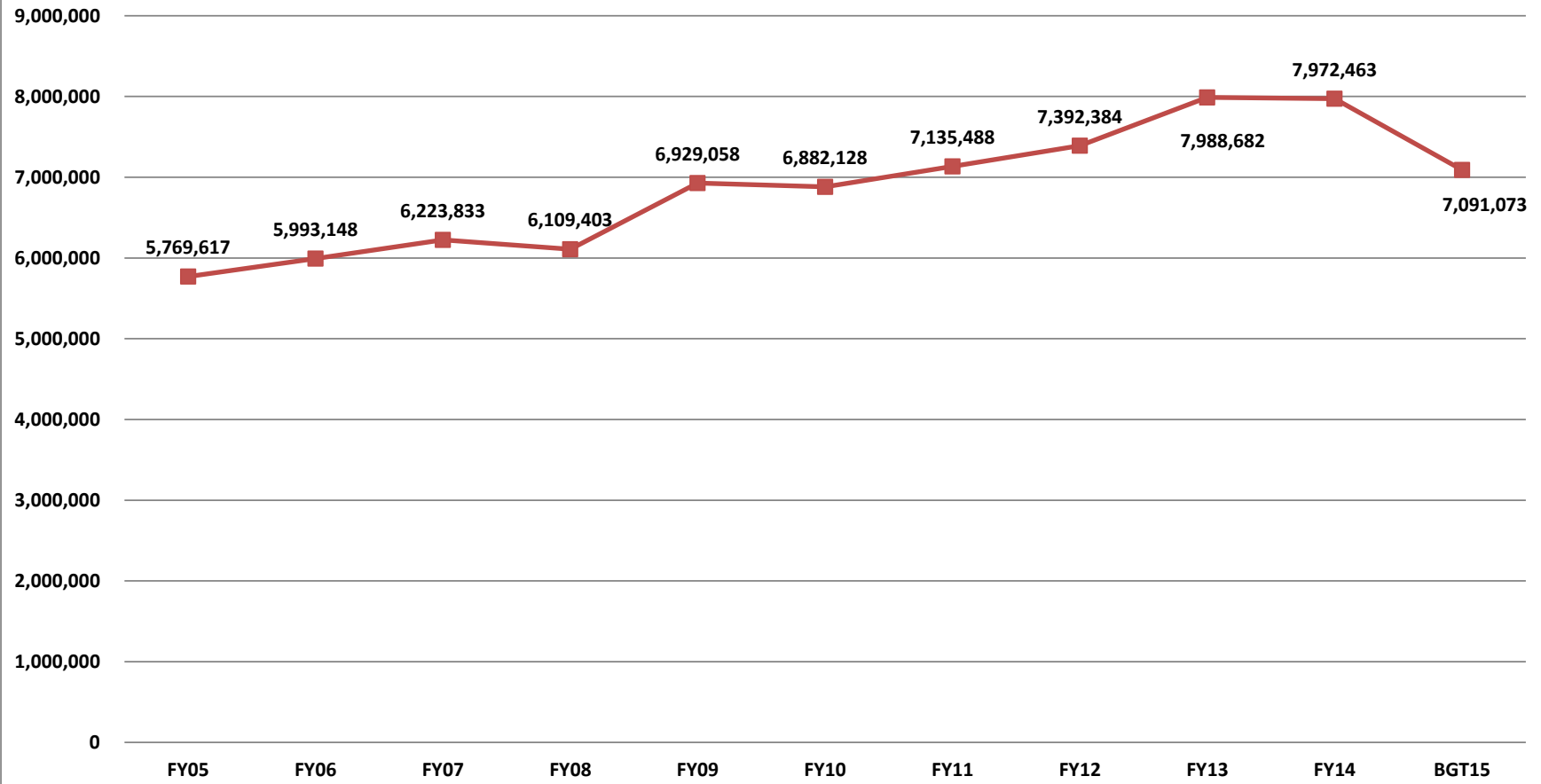


GENERAL FUND ANALYSIS

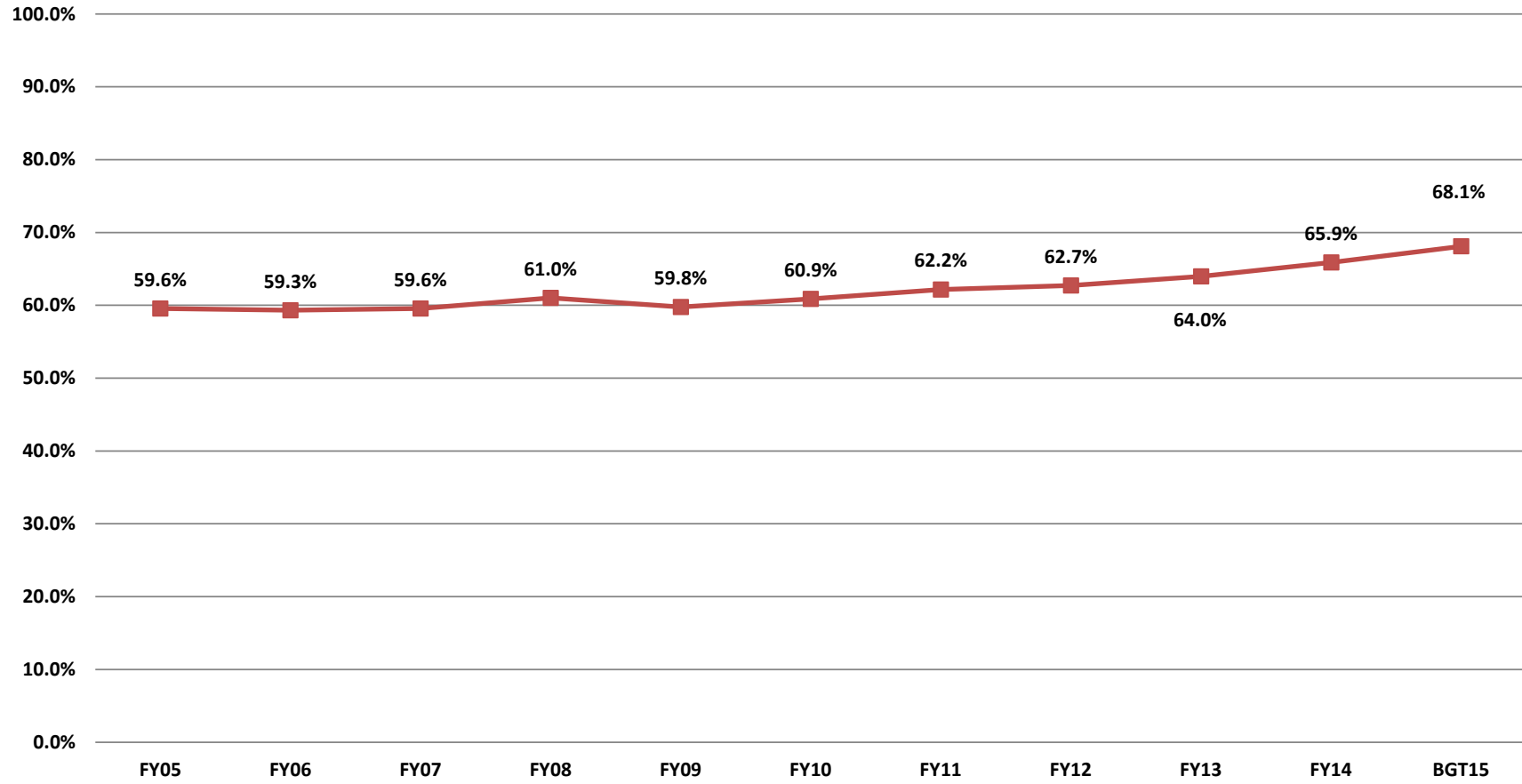
DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
GF Prop Tax Receipts	7,125,107	7,461,283	7,916,796	8,281,615	8,835,286	9,156,762	9,795,112	10,229,673	10,621,376	11,321,542	11,684,206
% Change	7.5%	4.7%	6.1%	4.6%	6.7%	3.6%	7.0%	4.4%	3.8%	6.6%	3.2%
GENERAL FUND REVENUE	11,960,683	12,576,330	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,157,282
% Prop Tax of Gen Fund	59.6%	59.3%	59.6%	61.0%	59.8%	60.9%	62.2%	62.7%	64.0%	65.9%	68.1%
TOTAL REVENUES	27,842,365	32,192,800	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	48,343,245
% GF Prop Tax of Total Rev	25.6%	23.2%	26.8%	22.5%	25.7%	19.2%	22.7%	17.8%	22.1%	20.4%	24.2%
GENERAL FUND BALANCE	5,769,617	5,993,148	6,223,833	6,109,403	6,929,058	6,882,128	7,135,488	7,392,384	7,988,682	7,972,463	7,091,073
% Change	-6.5%	3.9%	3.8%	-1.8%	13.4%	-0.7%	3.7%	3.6%	8.1%	-0.2%	-11.1%
% G F Balance of G F Rev	48.2%	47.7%	46.8%	45.0%	46.9%	45.8%	45.3%	45.3%	48.1%	46.4%	41.3%
GENERAL FUND EXPENDITURES	12,361,901	12,352,799	13,062,177	13,689,458	13,964,909	15,087,648	15,502,194	16,050,391	16,005,909	16,980,954	18,038,672
% G F Balance of G F Expend.	46.7%	48.5%	47.6%	44.6%	49.6%	45.6%	46.0%	46.1%	49.9%	46.9%	39.3%



GENERAL FUND BALANCES



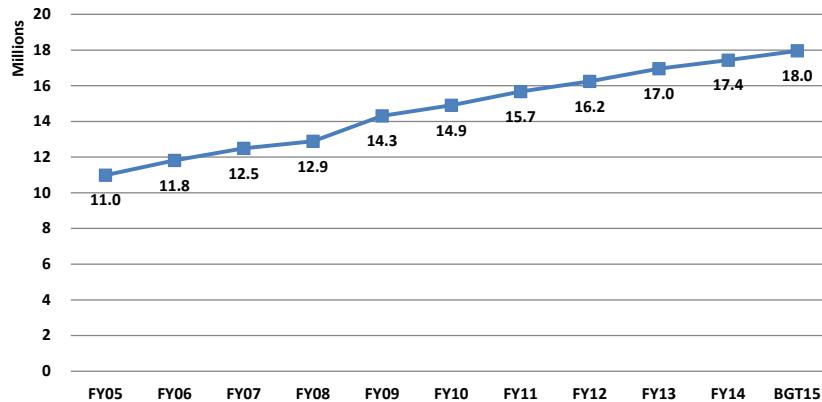
PROPERTY TAX AS A PERCENTAGE OF GENERAL FUND REVENUES



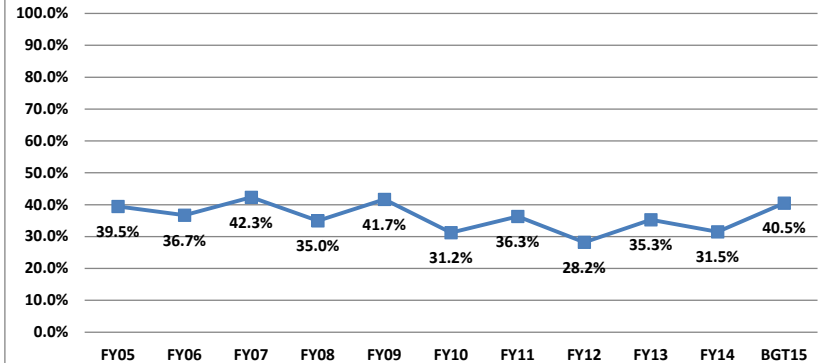
PROPERTY TAX REVENUES

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Prop Tax Receipts	10,986,539	11,812,041	12,491,904	12,887,263	14,312,399	14,902,997	15,673,680	16,244,186	16,960,354	17,432,884	17,953,923
Percent Increase (Decrease)	8.1%	7.5%	5.8%	3.2%	11.1%	4.1%	5.2%	3.6%	4.4%	2.8%	3.0%
Prop Tax Levy, with Util Repl	10,898,515	11,771,275	12,434,160	12,897,826	14,254,948	14,815,328	15,618,897	16,187,735	16,856,339	17,394,851	17,953,923
Collections vs Levy	88,024	40,766	57,744	(10,563)	57,451	87,669	54,783	56,451	104,015	38,033	0
% Levy Collected	100.8%	100.3%	100.5%	99.9%	100.4%	100.6%	100.4%	100.3%	100.6%	100.2%	100.0%
Tax Levy	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
General	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Debt Service	2.13	1.98	1.79	1.82	1.82	2.30	2.25	2.25	2.52	2.05	2.27887
Trust & Agency	2.65	3.15	3.30	3.09	3.09	3.03	2.84	0.00	2.51	2.52	2.26111
Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Tort Liability	0.45	0.43	0.43	0.44	0.35	0.10	0.11	0.11	0.15	0.16	0.16
Transit	0.14	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Civic Center	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.15	0.15	0.14	0.14
Ag Land	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.0075
Library	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
TOTAL (Without Ag)	13.65	13.99	13.95	13.79	13.68	13.86	13.64	13.64	13.62	13.16	13.13
Taxable Assessed Valuation	806,164,472	852,548,253	900,483,278	942,753,619	1,017,234,084	1,077,495,954	1,160,719,190	1,216,017,907	1,277,383,149	1,314,492,871	1,359,151,706
Percent Increase	5.2%	5.8%	5.6%	4.7%	7.9%	5.9%	7.7%	4.8%	5.0%	2.9%	3.4%
TOTAL REVENUES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	BUDGET 2015
	27,842,365	32,192,800	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	44,343,245
% Prop Tax Rev of Total Revenues	39.5%	36.7%	42.3%	35.0%	41.7%	31.2%	36.3%	28.2%	35.3%	31.5%	40.5%

PROPERTY TAX RECEIPTS



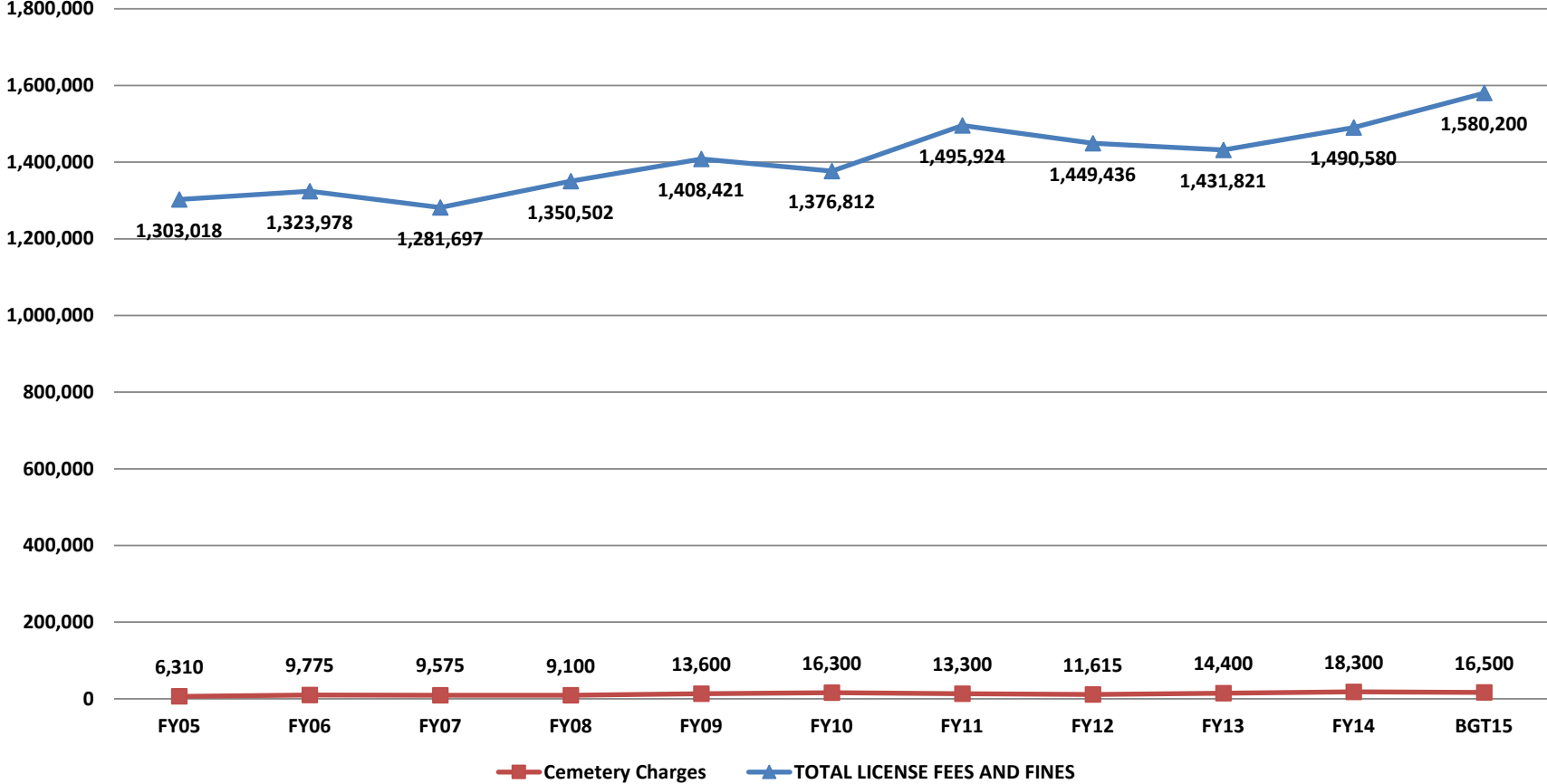
PROPERTY TAX AS A PERCENTAGE OF TOTAL REVENUES



GENERAL FUND REVENUES - LICENSES, FEES & FINES

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	BGT15
Court Fines	145,462	157,117	144,300	144,019	131,361	132,580	214,503	249,624	197,444	206,633	225,000
Parking Fines	7,981	7,232	7,570	5,682	5,930	5,830	3,105	1,899	2,061	2,215	1,350
Engineering Permits	28,584	24,395	22,175	23,642	21,528	15,246	13,370	14,235	13,616	18,002	14,000
Park Pavilion Reservations	8,745	10,662	11,441	11,292	10,086	13,145	14,549	18,695	15,520	18,165	21,000
Tree & Weed Removal	7,106	8,814	8,664	3,715	11,233	7,406	6,184	5,027	7,988	14,244	6,500
Farmers Market	3,055	3,160	3,495	3,305	4,045	3,460	3,705	2,160	3,320	2,560	3,400
Recreation Fees	35,501	35,174	43,580	43,025	72,778	42,222	45,101	46,010	50,193	56,692	61,500
Cemetery Charges	6,310	9,775	9,575	9,100	13,600	16,300	13,300	11,615	14,400	18,300	16,500
Monument Fees	0	0	0	0	0	0	0	0	0	1,000	2,000
Comm Center Reservations	10,460	7,245	17,518	22,628	29,853	27,756	34,145	32,633	40,720	44,308	45,300
Building Permits	592,022	583,583	514,217	520,038	519,738	554,701	563,993	495,860	500,189	540,960	600,000
Housing Inspection Fees	20,306	31,228	26,292	20,449	21,574	43,551	34,618	39,997	34,024	35,842	32,000
Hsg Insp Assessments	291	313	108	0	0	0	0	0	0	0	0
Community Development Fees	8,247	9,166	7,809	4,602	5,204	11,401	19,997	6,479	13,830	11,550	15,000
Cigarette Permits	2,600	2,850	2,775	3,925	2,460	2,300	2,350	2,500	2,800	2,625	2,700
Public Amusement Licenses	1,310	1,655	1,924	1,500	1,643	1,330	1,417	1,075	1,246	480	1,200
Bicycle Licenses	0	20	23	3	80	0	60	0	0	0	0
Misc Licenses & Permits	3,914	4,260	3,632	3,856	6,713	5,438	7,566	3,116	9,773	5,992	7,000
False Alarm Fees	2,176	2,025	3,266	2,486	2,132	1,289	813	903	513	563	500
Copier, Map Fees	82	87	53	41	128	226	221	452	295	113	250
Beer & Liquor Permits	20,750	19,410	23,186	24,756	23,411	24,465	25,804	26,944	26,971	24,050	25,000
Cable TV Franchise Fees	251,324	261,771	282,313	346,387	342,500	330,067	326,375	331,245	332,934	331,288	335,000
Hotel/Motel Tax	134,596	144,036	147,781	156,051	182,425	138,099	164,748	158,967	163,986	154,999	165,000
Bank Franchise Tax	12,196	0	0	0	0	0	0	0	0	0	0
TOTAL LICENSE FEES AND FINES	1,303,018	1,323,978	1,281,697	1,350,502	1,408,421	1,376,812	1,495,924	1,449,436	1,431,821	1,490,580	1,580,200
% Change		1.6%	-3.2%	5.4%	4.3%	-2.2%	8.7%	-3.1%	-1.2%	4.1%	6.0%
TOTAL REVENUES, All Funds	27,842,365	32,192,800	29,501,596	36,873,161	34,319,479	47,723,010	43,185,208	57,592,703	48,093,317	55,362,929	44,343,245
% Licenses, Fees, Fines of Total Revenues	4.3%	4.7%	4.1%	4.3%	3.7%	4.1%	2.9%	3.5%	2.5%	2.7%	3.6%
GENERAL FUND REVENUES	11,960,683	12,576,330	13,292,862	13,575,028	14,784,562	15,040,720	15,755,554	16,307,287	16,602,207	17,178,902	17,157,282
Licenses as % of Gen Fund	11.0%	10.9%	10.5%	9.6%	9.9%	9.5%	9.2%	9.5%	8.9%	8.7%	9.2%

LICENSE, FEES AND FINE REVENUE



BUILDING PERMIT VALUATIONS

DESCRIPTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Building Permit Valuation	63,783,965	65,513,350	61,362,539	47,616,039	44,675,298	61,837,634	37,734,412	36,655,474	46,297,277	48,369,069
Percent Change	7.3%	2.7%	-6.3%	-22.4%	-6.2%	38.4%	-39.0%	-2.9%	26.3%	4.5%
Total City Taxable Valuation	806,164,472	852,548,253	900,483,278	942,753,619	1,017,234,084	1,077,495,954	1,160,719,190	1,216,017,907	1,277,383,149	1,359,151,706
Bldg Permits of Total T.V.	7.9%	7.7%	6.8%	5.1%	4.4%	5.7%	3.3%	3.0%	3.6%	3.6%

