

City of Grand Island 2009-2010

Annual Budget and Program of Municipal Services

Agency Fund

AGENCY FUND SUMMARY

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2008</u> <u>Budget</u>	<u>2008</u> <u>Projected</u>	<u>2009</u> <u>Budget</u>
Beginning Cash Balance	70,357	63,907	173,545	173,545	173,545
Revenue	813,383	975,659	938,016	977,100	1,086,675
Transfers In	-	-	-	-	-
Total Resources Available	<u>883,739</u>	<u>1,039,566</u>	<u>1,111,561</u>	<u>1,150,645</u>	<u>1,260,220</u>
Expenditures	819,833	859,958	940,650	977,100	1,087,075
Transfers Out	-	6,063	-	-	-
Total Requirements	<u>819,833</u>	<u>866,021</u>	<u>940,650</u>	<u>977,100</u>	<u>1,087,075</u>
Ending Cash Balance	<u>63,907</u>	<u>173,545</u>	<u>170,911</u>	<u>173,545</u>	<u>173,145</u>

AGENCY FUND TRANSFERS

<u>Operating Transfers Out</u>		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
<u>From</u>	<u>To</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Employee Benefits-705	General Fund - 100	-	6,063	-	-	-
Total		-	6,063	-	-	-

<p style="text-align: center;">Fund Agency</p>	<p style="text-align: center;">Department Summary</p>	<p style="text-align: center;">Finance</p>
<p style="text-align: center;">Fund Type Employee Benefits</p>	<p style="text-align: center;">Supervisor Finance Director</p>	<p style="text-align: center;">705</p>

Description

This fund was used for elective employee withholdings to purchase savings bonds for employees. This fund and the employee elections were closed and discontinued at the end of fiscal year 2007. The remaining cash balance was transferred to the General fund in fiscal year 2008.

Budget Narrative

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EMPLOYEE BENEFITS

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Budget</u>
Beginning Cash Balance	6,100	6,063	-	-	-
Revenue	6,813	-	-	-	-
Transfers In	-	-	-	-	-
Total Resources Available	<u>12,913</u>	<u>6,063</u>	-	-	-
Expenditures	6,850	-	-	-	-
Transfers Out	-	6,063	-	-	-
Total Requirements	<u>6,850</u>	<u>6,063</u>	-	-	-
Ending Cash Balance	<u>6,063</u>	-	-	-	-

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
EMPLOYEE BENEFITS					

EMPLOYEE BENEFITS					

EMPLOYEE BENEFITS					

70551401 74930 SAVINGS BOND WITHHOLDINGS	6,812.50	.00	.00	.00	.00
TOTAL EMPLOYEE BENEFITS	6,812.50	.00	.00	.00	.00
TOTAL REVENUES	6,812.50	.00	.00	.00	.00
EMPLOYEE BENEFITS					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
EMPLOYEE BENEFITS					

EMPLOYEE BENEFITS					

EMPLOYEE BENEFITS					

PERSONNEL SERVICES					

70551401 85930 SAVINGS BOND WITHOLDINGS	6,850.00	.00	.00	.00	.00
TOTAL PERSONNEL SERVICES	6,850.00	.00	.00	.00	.00
TOTAL EMPLOYEE BENEFITS	6,850.00	.00	.00	.00	.00
TOTAL EXPENSES	6,850.00	.00	.00	.00	.00
EMPLOYEE BENEFITS					

Fund Agency	Department Summary	Finance
Fund Type Section 125 Cafeteria Plan	Supervisor Finance Director	715

Description

This Fund is for voluntary employee contributions to the Cafeteria Plan. The Fund acts as an agent which withholds elected amounts from employee payroll and then reimburses the employee as eligible expenses are incurred.

Budget Narrative

The budget provides for the reimbursement of employees for medical and childcare expenses. The budget reflects the potential amount that employees may elect to have withheld from their paychecks.

CAFETERIA PLAN

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Budget</u>
Beginning Cash Balance	41,914	30,251	31,213	31,213	31,213
Revenue	393,637	419,915	420,000	420,000	425,000
Transfers In	-	-	-	-	-
Total Resources Available	<u>435,551</u>	<u>450,165</u>	<u>451,213</u>	<u>451,213</u>	<u>456,213</u>
Expenditures	405,300	418,952	420,000	420,000	425,000
Transfers Out	-	-	-	-	-
Total Requirements	<u>405,300</u>	<u>418,952</u>	<u>420,000</u>	<u>420,000</u>	<u>425,000</u>
Ending Cash Balance	<u>30,251</u>	<u>31,213</u>	<u>31,213</u>	<u>31,213</u>	<u>31,213</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
CAFETERIA PLAN REVENUES					

CAFETERIA PLAN REVENUES					

CAFETERIA PLAN					

71551401 74926 EMPLOYEE WITHHOLDING	393,636.90	419,914.59	420,000.00	420,000.00	425,000.00
TOTAL CAFETERIA PLAN	393,636.90	419,914.59	420,000.00	420,000.00	425,000.00
TOTAL REVENUES	393,636.90	419,914.59	420,000.00	420,000.00	425,000.00
CAFETERIA PLAN REVENUES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

PERSONNEL SERVICES					

71551401 85926 EMPLOYEE REIMBURSEMENT	405,300.05	418,952.20	420,000.00	420,000.00	425,000.00
TOTAL PERSONNEL SERVICES	405,300.05	418,952.20	420,000.00	420,000.00	425,000.00
TOTAL CAFETERIA PLAN	405,300.05	418,952.20	420,000.00	420,000.00	425,000.00
TOTAL EXPENSES	405,300.05	418,952.20	420,000.00	420,000.00	425,000.00
CAFETERIA PLAN					

Fund Agency	Department Summary	Finance
Fund Type Other Agencies	Supervisor Finance Director	725

Description

This is a fund for lodging tax collected by local hotels and motels. The occupation tax was passed in May, 2000 with an effective date of July 1, 2000. This fund acts as an agent for collecting the tax and remitting to Fonner Park. This fund also collects fees for the Grand Island Public Schools and pet licenses for The Central Nebraska Humane Society. In 2010 this fund will also summarize the receipts and expenditures of the Tri-City Task Force that is operated through the City of Grand Island police department.

Budget Narrative

The revenues and expenditures budgeted for this fund net to zero, with the cash balance only reflecting a timing difference between collections and payments.

OTHER AGENCIES

School Fees, Hotel Occupation Taxes, Tri City Task Force

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Budget</u>
Beginning Cash Balance	22,343	27,594	142,332	142,332	142,332
Revenue	276,240	411,958	317,400	357,100	411,100
Transfers In	-	-	-	-	-
Total Resources Available	<u>298,583</u>	<u>439,552</u>	<u>459,732</u>	<u>499,432</u>	<u>553,432</u>
Expenditures	270,990	297,220	317,400	357,100	411,500
Transfers Out	-	-	-	-	-
Total Requirements	<u>270,990</u>	<u>297,220</u>	<u>317,400</u>	<u>357,100</u>	<u>411,500</u>
Ending Cash Balance	<u>27,594</u>	<u>142,332</u>	<u>142,332</u>	<u>142,332</u>	<u>141,932</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET

OTHER AGENCIES REVENUES					

SCHOOL FEES					

72551426 74373 PARKING TICKETS-SCHOOL	11,635.00	9,266.00	10,000.00	8,000.00	8,000.00
72551426 74374 TOBACCO LICENSES-SCHOOL	1,710.00	1,550.00	1,800.00	1,500.00	1,500.00
72551426 74375 LIQUOR LICENSE-SCHOOL	25,177.50	26,510.00	30,000.00	27,000.00	27,000.00
TOTAL SCHOOL FEES	38,522.50	37,326.00	41,800.00	36,500.00	36,500.00
OTHER AGENCIES					

72551427 74376 DOG & CAT LICENSES-FEES	291.00	475.00	600.00	600.00	.00
TOTAL OTHER AGENCIES	291.00	475.00	600.00	600.00	.00
HOTEL OCCUPATION TAXES					

72551428 74036 HOTEL OCCUPATION TAX	237,426.72	260,564.88	225,000.00	245,000.00	275,000.00
TOTAL HOTEL OCCUPATION TAXES	237,426.72	260,564.88	225,000.00	245,000.00	275,000.00
TRI CITY TASK FORCE					

72551429 74787 INTEREST & DIVIDEND REVENUE	.00	198.48	500.00	100.00	100.00
72551429 74795 OTHER REVENUE	.00	113,393.77	49,500.00	74,900.00	99,500.00
TOTAL TRI CITY TASK FORCE	.00	113,592.25	50,000.00	75,000.00	99,600.00
TOTAL REVENUES	276,240.22	411,958.13	317,400.00	357,100.00	411,100.00
OTHER AGENCIES REVENUES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKETS - SCHOOL	11,440.00	9,141.00	10,000.00	8,000.00	8,000.00
72551426 85457 TOBACCO LICENSES - SCHOOL	1,710.00	1,550.00	1,800.00	1,500.00	1,500.00
72551426 85458 LIQOUR LICENSE - SCHOOL	25,255.00	26,435.00	30,000.00	27,000.00	27,000.00
TOTAL OPERATING EXPENSES	38,405.00	37,126.00	41,800.00	36,500.00	36,500.00
TOTAL SCHOOL FEES	38,405.00	37,126.00	41,800.00	36,500.00	36,500.00
OTHER AGENCIES					

OPERATING EXPENSES					

72551427 85459 PET LICENSES	291.00	475.00	600.00	600.00	.00
TOTAL OPERATING EXPENSES	291.00	475.00	600.00	600.00	.00
TOTAL OTHER AGENCIES	291.00	475.00	600.00	600.00	.00
HOTEL OCCUPATION TAXES					

OPERATING EXPENSES					

72551428 85486 HOTEL OCCUPATION TAXES PAID	232,293.54	259,618.77	225,000.00	245,000.00	275,000.00
TOTAL OPERATING EXPENSES	232,293.54	259,618.77	225,000.00	245,000.00	275,000.00
TOTAL HOTEL OCCUPATION TAXES	232,293.54	259,618.77	225,000.00	245,000.00	275,000.00
TRI CITY TASK FORCE					

OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET
OTHER AGENCIES					

72551429 85590 DRUG SUPPLIES	.00	.00	50,000.00	75,000.00	100,000.00
TOTAL OPERATING EXPENSES	.00	.00	50,000.00	75,000.00	100,000.00
TOTAL TRI CITY TASK FORCE	.00	.00	50,000.00	75,000.00	100,000.00
TOTAL EXPENSES OTHER AGENCIES	270,989.54	297,219.77	317,400.00	357,100.00	411,500.00

Fund Agency	Department Summary	Finance
Fund Type BID Assessments	Supervisor Finance Director	726

Description

This fund was new in 2003 - 2004 and is used to account for the collection of Business Improvement Districts' assessments and their remittance to the various Districts. The finances for the four Districts; #4, #6, #7, and #8 will be accounted for by the City's Finance Department as an outside agency for a nominal fee.

Budget Narrative

The old BID #3 on South Locust expired on September 30, 2008 and was recreated as District #7. The Downtown District #5 also terminated and was recreated as BID #8. BID #6 is a new District, formed in conjunction with the widening of Highway #30 for beautification and landscaping of that corridor.

BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Projected</u>	<u>2010</u> <u>Budget</u>
Beginning Cash Balance	-	-	-	-	-
Revenue	136,693	143,786	200,616	200,000	250,575
Transfers In	-	-	-	-	-
Total Resources Available	<u>136,693</u>	<u>143,786</u>	<u>200,616</u>	<u>200,000</u>	<u>250,575</u>
Expenditures	136,693	143,786	203,250	200,000	250,575
Transfers Out	-	-	-	-	-
Total Requirements	<u>136,693</u>	<u>143,786</u>	<u>203,250</u>	<u>200,000</u>	<u>250,575</u>
Ending Cash Balance	<u>-</u>	<u>-</u>	<u>(2,634)</u>	<u>-</u>	<u>-</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET

BID ASSESSMENTS REVENUES					

BID ASSESSMENTS REVENUES					

BUSINESS IMPROVEMENT DIST #7					

72611201 74140 BUSINESS DISTRICT #7 REVENU	38,211.74	40,191.66	44,753.00	43,000.00	46,000.00
72611201 74787 INTEREST & DIVIDEND REVENUE	2,003.72	260.86	300.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	40,215.46	40,452.52	45,053.00	43,100.00	46,100.00
BUSINESS IMPROVEMENT DIST #4					

72611301 74140 BUSINESS DISTRICT #4 REVENU	17,348.99	22,174.87	22,176.00	24,749.00	26,245.00
72611301 74787 INTEREST & DIVIDEND REVENUE	17.27	32.50	.00	30.00	30.00
TOTAL BUSINESS IMPROVEMENT DIST #4	17,366.26	22,207.37	22,176.00	24,779.00	26,275.00
BUSINESS IMPROVEMENT DIST #8					

72611401 74140 BUSINESS DISTRICT #8 REVENU	78,850.13	80,379.41	89,523.00	91,721.00	89,000.00
72611401 74787 INTEREST & DIVIDEND REVENUE	261.17	747.05	.00	200.00	200.00
72611401 74795 OTHER REVENUE	.00	.00	.00	.00	46,800.00
TOTAL BUSINESS IMPROVEMENT DIST #8	79,111.30	81,126.46	89,523.00	91,921.00	136,000.00
BUSINESS IMPROVEMENT DIST #6					

72611501 74140 BUSINESS DISTRICT #6 REVENU	.00	.00	42,864.00	40,000.00	42,000.00
72611501 74787 INTEREST & DIVIDEND REVENUE	.00	.00	1,000.00	200.00	200.00
TOTAL BUSINESS IMPROVEMENT DIST #6	.00	.00	43,864.00	40,200.00	42,200.00
TOTAL REVENUES	136,693.02	143,786.35	200,616.00	200,000.00	250,575.00
BID ASSESSMENTS REVENUES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	40,722.88	40,452.52	44,700.00	54,560.00	47,000.00
TOTAL OPERATING EXPENSES	40,722.88	40,452.52	44,700.00	54,560.00	47,000.00
TOTAL BUSINESS IMPROVEMENT DIST #7	40,722.88	40,452.52	44,700.00	54,560.00	47,000.00
BUSINESS IMPROVEMENT DIST #4					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	16,858.84	22,207.37	27,000.00	25,000.00	28,000.00
TOTAL OPERATING EXPENSES	16,858.84	22,207.37	27,000.00	25,000.00	28,000.00
TOTAL BUSINESS IMPROVEMENT DIST #4	16,858.84	22,207.37	27,000.00	25,000.00	28,000.00
BUSINESS IMPROVEMENT DIST #8					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	79,111.30	81,126.46	87,750.00	84,000.00	132,575.00
TOTAL OPERATING EXPENSES	79,111.30	81,126.46	87,750.00	84,000.00	132,575.00
TOTAL BUSINESS IMPROVEMENT DIST #8	79,111.30	81,126.46	87,750.00	84,000.00	132,575.00
BUSINESS IMPROVEMENT DIST #6					

OPERATING EXPENSES					

72611501 85490 OTHER EXPENDITURES	.00	.00	43,800.00	36,440.00	43,000.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2010

	2007 ACTUAL	2008 ACTUAL	2009 REVISED BUDGET	2009 PROJECTION	2010 BUDGET

BID ASSESSMENTS					
TOTAL OPERATING EXPENSES	.00	.00	43,800.00	36,440.00	43,000.00
TOTAL BUSINESS IMPROVEMENT DIST #6	.00	.00	43,800.00	36,440.00	43,000.00
TOTAL EXPENSES	136,693.02	143,786.35	203,250.00	200,000.00	250,575.00
BID ASSESSMENTS					