

City of Grand Island

2010-2011

Annual Budget and Program of Municipal Services

Agency Fund

AGENCY FUND SUMMARY

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
Beginning Cash Balance	63,907	173,546	181,705	181,705	181,305
Revenue	975,659	981,419	1,086,675	1,180,159	1,180,861
Transfers In	-	-	-	-	-
Total Resources Available	<u>1,039,566</u>	<u>1,154,965</u>	<u>1,268,380</u>	<u>1,361,864</u>	<u>1,362,166</u>
Expenditures	859,958	973,260	1,087,075	1,180,559	1,181,261
Transfers Out	6,063	-	-	-	-
Total Requirements	<u>866,021</u>	<u>973,260</u>	<u>1,087,075</u>	<u>1,180,559</u>	<u>1,181,261</u>
Ending Cash Balance	<u>173,546</u>	<u>181,705</u>	<u>181,305</u>	<u>181,305</u>	<u>180,905</u>

AGENCY FUND TRANSFERS

<u>Operating Transfers Out</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2011</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	-	-	-	-

Fund
Agency
Fund Type
Employee Benefits

Department Summary

Supervisor
Finance Director

Finance

705

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

EMPLOYEE BENEFITS

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
Beginning Cash Balance	6,063	-	-	-	-
Revenue	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Resources Available	<u>6,063</u>	-	-	-	-
Expenditures	-	-	-	-	-
Transfers Out	6,063	-	-	-	-
Total Requirements	<u>6,063</u>	-	-	-	-
Ending Cash Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fund Agency Fund Type Section 125 Cafeteria Plan	Department Summary Supervisor Finance Director	Finance 715
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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. The revenue correlates very closely with the eligible expenses that are reimbursed.

CAFETERIA PLAN

	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
Beginning Cash Balance	30,251	31,213	55,929	55,929	55,929
Revenue	419,915	454,483	425,000	450,000	450,000
Transfers In	-	-	-	-	-
Total Resources Available	<u>450,166</u>	<u>485,697</u>	<u>480,929</u>	<u>505,929</u>	<u>505,929</u>
Expenditures	418,952	429,767	425,000	450,000	450,000
Transfers Out	-	-	-	-	-
Total Requirements	<u>418,952</u>	<u>429,767</u>	<u>425,000</u>	<u>450,000</u>	<u>450,000</u>
Ending Cash Balance	<u>31,213</u>	<u>55,929</u>	<u>55,929</u>	<u>55,929</u>	<u>55,929</u>

CITY OF GRAND ISLAND
 REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

71551401 74926 EMPLOYEE WITHHOLDING	419,914.59	454,483.22	425,000.00	450,000.00	450,000.00
TOTAL CAFETERIA PLAN	419,914.59	454,483.22	425,000.00	450,000.00	450,000.00
TOTAL REVENUES CAFETERIA PLAN	419,914.59	454,483.22	425,000.00	450,000.00	450,000.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

PERSONNEL SERVICES					

71551401 85926 EMPLOYEE REIMBURSEMENT	418,952.20	429,767.48	425,000.00	450,000.00	450,000.00
TOTAL PERSONNEL SERVICES	418,952.20	429,767.48	425,000.00	450,000.00	450,000.00
TOTAL CAFETERIA PLAN	418,952.20	429,767.48	425,000.00	450,000.00	450,000.00
TOTAL EXPENSES	418,952.20	429,767.48	425,000.00	450,000.00	450,000.00
CAFETERIA PLAN					

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

Description

This fund accounts for the fees collected for the Grand Island Public Schools, pet licenses for The Central Nebraska Humane Society, lodging tax collected by local hotels and motels and the Tri-City Task Force activities.

The lodging 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 the receipts to Fonner Park.

The Tri-City Task Force is operated through the City of Grand Island Police Department. The majority of the cash balance is attributable to the Task Force.

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>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>	<u>2011</u> <u>Budget</u>
Beginning Cash Balance	27,594	142,332	124,856	124,856	124,456
Revenue	411,958	331,828	411,100	481,100	481,100
Transfers In	-	-	-	-	-
Total Resources Available	<u>439,552</u>	<u>474,160</u>	<u>535,956</u>	<u>605,956</u>	<u>605,556</u>
Expenditures	297,220	349,304	411,500	481,500	481,500
Transfers Out	-	-	-	-	-
Total Requirements	<u>297,220</u>	<u>349,304</u>	<u>411,500</u>	<u>481,500</u>	<u>481,500</u>
Ending Cash Balance	<u>142,332</u>	<u>124,856</u>	<u>124,456</u>	<u>124,456</u>	<u>124,056</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

72551426 74373 PARKING TICKETS-SCHOOL	9,266.00	5,570.00	8,000.00	5,000.00	5,000.00
72551426 74374 TOBACCO LICENSES-SCHOOL	1,550.00	1,430.00	1,500.00	1,500.00	1,500.00
72551426 74375 LIQUOR LICENSE-SCHOOL	26,510.00	24,975.00	27,000.00	25,000.00	25,000.00
TOTAL SCHOOL FEES	37,326.00	31,975.00	36,500.00	31,500.00	31,500.00
OTHER AGENCIES					

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

72551428 74036 HOTEL OCCUPATION TAX	260,564.88	239,595.88	275,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	260,564.88	239,595.88	275,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

72551429 74787 INTEREST & DIVIDEND REVENUE	198.48	72.91	100.00	100.00	100.00
72551429 74795 OTHER REVENUE	113,393.77	60,183.95	99,500.00	99,500.00	99,500.00
TOTAL TRI CITY TASK FORCE	113,592.25	60,256.86	99,600.00	99,600.00	99,600.00
TOTAL REVENUES	411,958.13	331,827.74	411,100.00	481,100.00	481,100.00
OTHER AGENCIES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKETS - SCHOOL	9,141.00	6,365.00	8,000.00	5,000.00	5,000.00
72551426 85457 TOBACCO LICENSES - SCHOOL	1,550.00	1,535.00	1,500.00	1,500.00	1,500.00
72551426 85458 LIQOUR LICENSE - SCHOOL	26,435.00	25,900.00	27,000.00	25,000.00	25,000.00
TOTAL OPERATING EXPENSES	37,126.00	33,800.00	36,500.00	31,500.00	31,500.00
TOTAL SCHOOL FEES	37,126.00	33,800.00	36,500.00	31,500.00	31,500.00
OTHER AGENCIES					

OPERATING EXPENSES					

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

OPERATING EXPENSES					

72551428 85486 HOTEL OCCUPATION TAXES PAID	259,618.77	243,066.42	275,000.00	350,000.00	350,000.00
TOTAL OPERATING EXPENSES	259,618.77	243,066.42	275,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	259,618.77	243,066.42	275,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET
OTHER AGENCIES					

72551429 85590 DRUG SUPPLIES	.00	72,437.48	100,000.00	100,000.00	100,000.00
TOTAL OPERATING EXPENSES	.00	72,437.48	100,000.00	100,000.00	100,000.00
TOTAL TRI CITY TASK FORCE	.00	72,437.48	100,000.00	100,000.00	100,000.00
TOTAL EXPENSES OTHER AGENCIES	297,219.77	349,303.90	411,500.00	481,500.00	481,500.00

**Fund
Agency**
Fund Type
BID Assessments

Department Summary

Supervisor
Finance Director

Finance

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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
Beginning Cash Balance	-	-	920	920	920
Revenue	143,786	195,108	250,575	249,059	249,761
Transfers In	-	-	-	-	-
Total Resources Available	<u>143,786</u>	<u>195,108</u>	<u>251,495</u>	<u>249,979</u>	<u>250,681</u>
Expenditures	143,786	194,188	250,575	249,059	249,761
Transfers Out	-	-	-	-	-
Total Requirements	<u>143,786</u>	<u>194,188</u>	<u>250,575</u>	<u>249,059</u>	<u>249,761</u>
Ending Cash Balance	<u>-</u>	<u>920</u>	<u>920</u>	<u>920</u>	<u>920</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

72611201 74140 BUSINESS DISTRICT #7 REVENU	40,191.66	43,268.46	46,000.00	44,600.00	48,325.00
72611201 74787 INTEREST & DIVIDEND REVENUE	260.86	139.66	100.00	75.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	40,452.52	43,408.12	46,100.00	44,675.00	48,425.00
BUSINESS IMPROVEMENT DIST #4					

72611301 74140 BUSINESS DISTRICT #4 REVENU	22,174.87	24,748.75	26,245.00	26,234.00	27,962.00
72611301 74787 INTEREST & DIVIDEND REVENUE	32.50	18.52	30.00	.00	15.00
TOTAL BUSINESS IMPROVEMENT DIST #4	22,207.37	24,767.27	26,275.00	26,234.00	27,977.00
BUSINESS IMPROVEMENT DIST #8					

72611401 74140 BUSINESS DISTRICT #8 REVENU	80,379.41	84,220.31	89,000.00	89,000.00	90,000.00
72611401 74787 INTEREST & DIVIDEND REVENUE	747.05	265.44	200.00	250.00	200.00
72611401 74795 OTHER REVENUE	.00	.00	46,800.00	46,800.00	49,911.00
TOTAL BUSINESS IMPROVEMENT DIST #8	81,126.46	84,485.75	136,000.00	136,050.00	140,111.00
BUSINESS IMPROVEMENT DIST #6					

72611501 74140 BUSINESS DISTRICT #6 REVENU	.00	42,070.55	42,000.00	42,000.00	33,148.00
72611501 74787 INTEREST & DIVIDEND REVENUE	.00	376.58	200.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #6	.00	42,447.13	42,200.00	42,100.00	33,248.00
TOTAL REVENUES	143,786.35	195,108.27	250,575.00	249,059.00	249,761.00
BID ASSESSMENTS					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	40,452.52	42,862.06	47,000.00	44,675.00	48,425.00
TOTAL OPERATING EXPENSES	40,452.52	42,862.06	47,000.00	44,675.00	48,425.00
TOTAL BUSINESS IMPROVEMENT DIST #7	40,452.52	42,862.06	47,000.00	44,675.00	48,425.00
BUSINESS IMPROVEMENT DIST #4					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	22,207.37	24,767.27	28,000.00	26,234.00	27,977.00
TOTAL OPERATING EXPENSES	22,207.37	24,767.27	28,000.00	26,234.00	27,977.00
TOTAL BUSINESS IMPROVEMENT DIST #4	22,207.37	24,767.27	28,000.00	26,234.00	27,977.00
BUSINESS IMPROVEMENT DIST #8					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	81,126.46	84,111.73	132,575.00	136,050.00	140,111.00
TOTAL OPERATING EXPENSES	81,126.46	84,111.73	132,575.00	136,050.00	140,111.00
TOTAL BUSINESS IMPROVEMENT DIST #8	81,126.46	84,111.73	132,575.00	136,050.00	140,111.00
BUSINESS IMPROVEMENT DIST #6					

OPERATING EXPENSES					

72611501 85490 OTHER EXPENDITURES	.00	42,447.13	43,000.00	42,100.00	33,248.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2011

	2008 ACTUAL	2009 ACTUAL	2010 ORIGINAL BUDGET	2010 PROJECTION	2011 BUDGET

BID ASSESSMENTS					
TOTAL OPERATING EXPENSES	.00	42,447.13	43,000.00	42,100.00	33,248.00
TOTAL BUSINESS IMPROVEMENT DIST #6	.00	42,447.13	43,000.00	42,100.00	33,248.00
TOTAL EXPENSES	143,786.35	194,188.19	250,575.00	249,059.00	249,761.00
BID ASSESSMENTS					